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2018 ANNUAL BUDGET VOLUME I

CITY OF BOULDER, COLORADO



2018 Annual Budget Volume I



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Boulder, Colorado for its annual budget for the fiscal year beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. In addition to this award, the City of Boulder received Special Capital Recognition for its success in integrating information on the capital component of the budget.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**City of Boulder
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For the Fiscal Year Beginning

January 1, 2017

Executive Director

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HOW TO USE THIS DOCUMENT

The City of Boulder's 2018 Approved Budget contains a detailed description of how the city plans to invest available resources into city operations in 2018. Included in this description is information on how the city organization is structured, explanations on how decisions for allocations are guided, details of the major goals and accomplishments for the city and its departments, projections for revenues and expenditures for 2018 through 2023, and historic data for revenues and expenditures prior to 2018. The 2018 Approved Budget has eight main parts:

1 | CITY MANAGER'S BUDGET MESSAGE

The City Manager's Budget Message is a transmittal letter from Boulder's City Manager to Boulder's City Council and residents that summarizes the contents of the 2018 Approved Budget. The transmittal letter includes an attachment that details variances in the 2018 Operating Budget to the 2017 Operating Budget.

2 | CITYWIDE CONTEXT & STRATEGY

This section provides a general overview of the City of Boulder including its history, describes the organization of city operations, explains the city's annual budget process, details the city's accounting system and fund structure, and defines key financial terms. In addition, it explains the long-range financial planning strategies of the city of Boulder and describes the city's use of Priority Based Budgeting (PBB). The section also lists all of the city's programs by PBB quartile.

3 | SOURCES & USES

The Sources & Uses section contains summary information of the 2018 Approved Budget, projected revenues and budgeted expenditures. It shows all anticipated revenues (sources) by type and fund, provides information on tax rates, shows budgeted expenditures (uses) by fund, lists all interfund transfers, and provides staffing information.

4 | ENERGY STRATEGY & ELECTRIC UTILITY DEVELOPMENT PROJECT

This section describes the operational structure and function, accomplishments, and upcoming key initiatives for the city's Energy Strategy & Electric Utility Development project. It also includes the 2018 Approved Budget and key decision points in 2018.

5 | CENTRAL BROADWAY PLANNING PROJECT

The Central Broadway Planning Project section provides an overview of the project, including work completed to date and future plans, as well as an overview of project-related expenditures in 2018.

6 | DEPARTMENT OVERVIEWS

Department Overviews describe the city's operational structure and function, 2017 accomplishments, and 2018 key initiatives for each of the city's individual departments. It includes details on significant changes between the 2017 and 2018 budgets, as well as the detailed program budget, for each department.

7 | FUND FINANCIALS

The Fund Financials section provides tables detailing the sources and uses of each of the city's 35 funds, for 2016 actual expenditures, the 2017 Revised Budget, the 2018 Approved Budget, and 2019-2023 Projected Budgets.

8 | APPENDIX

New to this year's budget, the Appendix includes six sub-sections, previously located elsewhere in the budget. These include: Budget Terms; Fund Definitions; Fees, Rates, & Charges; Financial & Management Policies; Reserve Policies; Debt Service; and Budget Appropriation Ordinance.

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1 | CITY MANAGER'S BUDGET MESSAGE

DEAR MEMBERS OF CITY COUNCIL AND RESIDENTS OF BOULDER,

I am pleased to present the 2018 Budget for review and consideration. At \$389.2 million, this budget reflects City Council-adopted goals and was developed in accordance with the City Charter, [Financial Management Policies](#), [Operating Budget guiding principles](#), and [Capital Improvement Program \(CIP\)](#).

The City of Boulder is monitoring the economy closely and recommending a conservative budget that accounts for slowing sales and use tax collections while addressing community priorities to maintain current assets, care for vulnerable and underrepresented populations, enhance community engagement and outreach, and implement policies to address social equity and resilience.

A primary focus of the 2018 Budget continues to be providing resources necessary to meet the city's climate goals. The city is currently pursuing a number of strategies related to achieving these goals, including an effort to create its own electric utility. Because this particular strategy was subject to voter consideration in November, the budget did not include a contingency for continued funding of the municipal electric project after 2017. Additional funding was, however, included in a ballot measure approved by voters in November 2017. Since voters supported continued municipalization efforts, staff will prepare an amended budget for council consideration. Similarly, the 2018 Budget does not reflect funding associated with the voter-approved extension of the 0.3 percent sales and use tax for capital improvement projects. Since this ballot item for the extension of the capital tax was supported, the 2018 budget will be amended to reflect this change.

For 2018, the Budget continues to leverage department assessments, comprehensive planning and strategic capital investment to ensure a strong financial foundation. However, the headwinds of a slowing economy, reflected by lower than projected sales tax revenues and declining construction use tax revenues, suggest fiscal prudence. The Approved Budget enhances General Fund reserves, maintains core government services, and supports Boulder's forward-thinking community by confronting challenging issues and finding solutions that are efficient, rooted in best practices, and support shared values. It accomplishes these priorities with minimal staffing increases and a conservative approach to new initiatives.

THE FINANCIAL CONTEXT FOR THE RECOMMENDED BUDGET

This budget addresses community needs and priorities within the context of the current and projected economic climate. There are reasons to proceed cautiously. Total sales and use tax collections, which are the largest component of General Fund revenues, were down 4.5 percent through June 2017 when compared to collections through June 2016. While Retail Sales Tax is remaining steady, several revenues have slowed in the past year. Specifically, Construction Use Tax is down 40.8 percent and Business Use Tax is down 11.5 percent. Despite significant construction activity in 2017 and a vibrant business community, much of these construction-related revenues were collected in 2016 when applications were received and permits were issued. The valuation of new permits issued in 2017 has declined and is more consistent with the scope of construction activity experienced in 2014.

CITY MANAGER'S BUDGET MESSAGE

There are some positive indicators for the 2018 economy. Boulder's unemployment level is 2.0 percent in June 2017, compared to 2.8 percent in June 2016, and is outperforming the state unemployment rate of 2.3 percent and the national rate of 4.4 percent for June 2017. While sales and use taxes are the largest component of General Fund revenues, other revenues and trends also impact overall General Fund revenue collections.

Local governments often seek to diversify their revenue sources to meet several public policy goals including revenue stability. Revenue stability is important as local government budgets, including the City of Boulder's General Fund budget, are largely dedicated to funding on-going core service needs. For 2018, the city's portion of property tax is estimated to increase approximately 18 percent or \$6.7 million city-wide (\$5.6 million in the General Fund). This increase in property tax revenue will help compensate for the sales and use tax decrease. Boulder's diverse tax structure is designed to accommodate shifts in revenue sources to continue the delivery of core services. Although economic forecasts indicate a slowing local economy, overall revenues remain stable.

The Budget focus is on core services, public outreach to inform better decisions, and assistance for underprivileged members of the community. Adding new initiatives will require difficult trade-offs to ensure future expenses do not outpace future revenues. In keeping with the good governance objective to increase reserves to protect municipal services in the event of future emergencies or recessions, the Budget increases the city's General Fund reserve to 18.0 percent in 2018. The city will continue to build the reserve until it reaches 20.0 percent in 2020, a policy decision that is especially important in light of projected revenues. The Budget also supports recent annual independent financial audit recommendations to retire legacy systems in favor of more secure and efficient technologies.

During the 2018 budget process, additional property tax revenues expected in the General Fund were identified to address deferred public safety investments, priorities around community affordability, and remaining a welcoming and inclusive community. Radio infrastructure remains the top priority for funding, should the capital tax not be supported by the voters. If the capital tax extension is successful, the additional property tax revenues will be used to support other critical General Fund capital needs.

Finally, the city continues to implement the financial policy of using one-time revenue only for one-time expenditures, which has served the city well during and since the last recession.

The annual budget of \$389.2 million (excluding transfers) across all funds and areas represents a 20.9 percent increase in spending over 2017. The primary factor in this budget increase is a \$50.5 million increase in capital spending over 2017. Capital investment, which is an important part of the city's long-term strategic financial plan, is prioritized and funds are set aside, over time to directly cover the costs of planned capital projects and associated debt service. Capital spending fluctuates from year to year, based on maintenance schedules and needed upgrades, as well as timing of new projects. These spending variances impact the total city budget in any given year. Several large projects are planned for 2018 including the Carter Lake Pipeline (\$32 million), Sewer Interceptor (\$10 million), and Scott Carpenter Aquatics Enhancements (\$8.3 million).

For these reasons, the operating budget often better depicts year-to-year trends. The operating budget of \$277.6 million represents a 5.2 percent increase compared to 2017 and includes a net staffing increase of 11 Full Time Equivalent positions (FTE), including four fixed-term positions. This modest operating increase includes important, strategic investments in the community, outlined in more detail below. The Budget reflects cost-control measures, most notably a successful well-being program and a deliberate approach to managing employee benefits, which helped contribute to no increase in the cost of employee health benefits for 2018. This is an important accomplishment in an era of increases in health care costs nationwide.

CITY MANAGER'S BUDGET MESSAGE

ALIGNING SPENDING WITH COMMUNITY PRIORITIES

I am proud to say that the 2018 Budget aligns resources with community priorities. As has been the case in recent years, the context for consideration was the city's strategic plan, department assessments and resident feedback from the 2016 Community Survey. The 2018 budget process was developed to ensure investment in the highest priority areas, the maintenance of current assets and core services, and support for the livability and vibrancy of the Boulder community in an evolving economic environment. This budget also was guided by the Community Sustainability Framework, in conjunction with the update to the Boulder Valley Comprehensive Plan.

COMMUNITY SUSTAINABILITY FRAMEWORK

As this figure shows, the city has identified several outcomes necessary for Boulder's vision of a great community. These outcomes are supported by master, strategic and, in some cases, subcommunity and area plans. We evaluate new city projects and funding requests based upon whether and how they contribute to achieving the outcomes.

A complete list of significant changes for 2018 is included in Attachment A (listed by department). I would like to share some highlights under each of the categories of outcomes to underscore the value of the Sustainability Framework.



2018 RECOMMENDED BUDGET HIGHLIGHTS



Environmentally Sustainable Community

- Supports and sustains natural resource and energy conservation
- Promotes and regulates an ecologically balanced community
- Mitigates and abates threats to the environment

Investments to support an environmentally sustainable community include continuing the Chautauqua Area Access Management Plan (CAMP) implementation begun in the summer of 2017 to reduce vehicular impacts to Open Space and Mountain Parks, and area neighborhoods. This budget also maintains funding to support the city's climate and energy programs to reduce energy consumption. As a result of climate-related initiatives, including the Commercial EnergySmart rebates, energy consumption has dropped, as evidenced by the decrease in Climate Action Plan Tax revenues. However, the Approved Budget continues to support efforts to reduce Boulder's carbon footprint. Funding also is allocated for Bridge House Ready to Work employees who assist in maintaining city parks and for reducing visitor impacts to parks and natural areas.

CITY MANAGER'S BUDGET MESSAGE



Safe Community

- Enforces the law, taking into account the needs of individuals and community values
- Plans for and provides timely and effective response to emergencies and natural disasters
- Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public places
- Encourages shared responsibility, provides education on personal and community safety and fosters an environment that is welcoming and inclusive

Replacing aging utility infrastructure, completing 2013 flood recovery projects, providing for neighborhood speed management, and public safety communications are 2018 priorities. This budget also supports Emergency Medical Service (EMS) research related to implementing Advanced Life Support (ALS) services as part of the Fire Department's all-hazard response capability and Boulder's contribution to the regional hazardous materials authority for shared resources.

In 2018, the city will invest in Body-Worn Cameras (BWC) and an In-Car Video System for the Police Department. Per council direction, the department deployed BWCs on all officers in 2015. The proposed annual funding will pay for ongoing replacement, licensing and maintenance costs including cloud server storage.

Safety for at-risk populations also is enhanced through continued funding of the EDGE (Early Diversion Get Engaged) program. EDGE is a partnership between Mental Health Partners, Boulder Police Department, Longmont Police Department, and the Boulder County Sheriff's Office with the goal of diverting individuals with mental illness and addictions from involvement with the criminal justice system, by providing on-site triage to connect individuals with community resources and treatment options. Boulder contributes approximately 25 percent of the total program cost.

The 2018 Budget also reflects the city's continued investment in the Towards Vision Zero initiative aimed at improving safety by reducing crashes involving serious injuries and fatalities for people using all modes of travel.



Economically Vital Community

- Supports an environment for creativity and innovation
- Promotes a qualified and diversified work force that meets employers' needs and supports broad-based economic diversity
- Fosters regional and public / private collaboration with key institutions and organizations that contribute to economic sustainability
- Invests in infrastructure and amenities that attract, sustain and retain diverse businesses, entrepreneurs and the associated primary jobs

The Community Vitality Department supports several key economic areas of the city, including the downtown, University Hill, and Boulder Junction areas and partners with the respective areas to address the city's overall economic vitality. In August 2017, the department shared with council an [Information Packet](#) about plans to develop Boulder's next retail sales strategy to strengthen the city's retail sector to grow sales and use tax revenues beyond the 2 percent projected growth for 2018.

The Approved Budget includes funding for two initiatives in 2018 involving Boulder's innovation economy: the Boulder virtual technology business incubator operated by the Boulder Small Business Development Center (SBDC) and "Boulder Breakthrough", a collaborative effort led by the Boulder Chamber and Boulder Economic Council. Funding also is provided for expanded paid parking stations in the Boulder Junction area and for legal and architectural services required for the University Hill Hotel and Parking Garage project, and to continue the Civic Area Access/TDM/ parking management strategies pilot program.

CITY MANAGER'S BUDGET MESSAGE



Livable Community

- Promotes and sustains a safe, clean and attractive place to live, work and play
- Facilitates housing options to accommodate a diverse community
- Provides safe and well-maintained public infrastructure, and provides adequate and appropriate regulation of public/ private development and resources
- Encourages sustainable development supported by reliable and affordable city services
- Supports and enhances neighborhood livability for all members of the community

The 2016 Community Survey emphasized the importance of affordable housing and access to services for vulnerable and at-risk members of our community. Several initiatives in the 2018 Budget continue these programs and support livable community initiatives. Planning, Housing & Sustainability will enhance the online application and service system for the affordable housing program. The budget also includes more than \$572,000 for the annexation, interim management and investment in infrastructure for the Ponderosa Mobile Home Park.

The Human Services Strategy is a major initiative in 2018, with over \$1.6 million being dedicated to various programs within the strategy. This includes funding for homelessness services and childcare subsidies, as well as continued funding to work with the Emergency Family Assistance Association (EFAA) to support the Keep Families Housed program.

In 2017, the city expanded the Living Wage program to increase funding for city employees, custodial and landscape contractors, and emergency service providers. The expansion increased the minimum wage to \$15.67 per hour for all standard and temporary employees. The 2018 Budget includes this funding and increases the minimum wage for nonstandard employees, beginning to accelerate the city's minimum wage earlier than required by the state mandate.



Good Governance

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

As noted previously, while Boulder continues to have a stable financial foundation, Construction Use Tax revenue has decreased due to slowing development activity; projections indicate this trend will continue through 2018. Additionally, and consistent with national trends, sales tax revenue projections are being affected by internet sales. As mentioned above, in 2017 a retail study focusing on downtown Boulder will be conducted and there is funding proposed in 2018 to address retail sales across the broader city and develop a more encompassing plan to maintain a strong sales and use tax base. In light of these trends, the 2018 Budget increases General Fund reserves to 18 percent to sustain core services in the event of an economic downturn or future emergencies.

As highlighted in the capital tax renewal process, the General Fund capital improvement program has been limited to Facilities and Asset Management-related projects, and supplemented by voter-approved funding initiatives. As a result, there are many unfunded projects involving General Fund departments such as Police, Fire, and Information Technology. The 2018 Budget takes steps to remedy this situation by proposing \$3.65 million dedicated to critical assets. This is the first phase in developing an ongoing capital improvement program for General Fund supported departments.

CITY MANAGER'S BUDGET MESSAGE

The 2018 Budget continues funding for the city's innovation and analytics initiative with a 2-year fixed-term FTE to enhance organizational performance data analysis and process improvement. One-time funding also is allocated to extend fixed-term positions dedicated to ensuring compliance with the Federal Emergency Management Agency (FEMA) grant requirements and reimbursement for flood recovery projects.

Maintaining and replacing the sales and use tax and licensing software system remains a governance priority with a nearly \$500,000 investment to transition the current outdated and poorly supported system to one specifically designed for a home-rule municipality. Funding also is allocated to retire other legacy systems as the city prepares to upgrade and implement new business software systems.

Finally, an additional special tax auditor also is recommended to ensure compliance with Marijuana Taxes, Sugar-Sweetened Beverage Excise Tax, Construction Use Tax, and other tax remittances.



Accessible & Connected Community

- Offers and encourages a variety of safe, accessible and sustainable mobility options
- Plans, designs and maintains effective infrastructure networks
- Supports strong regional multimodal connections
- Provides open access to information, encourages innovation, enhances communication and promotes community engagement
- Supports a balanced transportation system that reflects effective land use and reduces congestion

The 2018 Budget reflects community input around enhancing resident engagement outreach opportunities, as recommended by the Public Participation Working Group. A Community Engagement Manager will be hired in 2017 to assist in developing a strategic engagement plan; and the 2018 budget includes funding to coordinate city-wide engagement events and utilize digital engagement tools. As part of the engagement strategy, the city will continue to produce the printed newsletter distributed to every household and will pursue a digital engagement platform to facilitate two-way engagement between residents and city staff. The part-time video technician who covers public meetings for Comcast channel 8 and the city's web streaming will be extended to a full-time position to provide greater opportunity for meeting coverage and community access to city issues and projects.

The 2018 Budget also addresses phase one of much needed improvements to the city's website, bouldercolorado.gov, which will position the city for a full website redesign in the future. The site, which receives roughly 1.5 million visitors and 8 million page views a year, is the primary platform for sharing information with the Boulder community. The 2016 Community Survey found 68 percent of residents are "likely" or "very likely" to visit the city website for information about the City of Boulder, making it the No. 1 way residents learn about what is happening in the city. The current 4-year-old website will be refreshed in 2018 to be easier to use and navigate as well as more visually appealing and consistent with the look and feel of modern websites. This investment begins to address the recommendations of the Public Participation Working group for an improved website experience and positions the site for a future redesign.



Healthy & Socially Thriving Community

- Cultivates a wide-range of recreational, cultural, educational, and social opportunities
- Supports the physical and mental well-being of its community members and actively partners with others to improve the welfare of those in need
- Fosters inclusion, embraces diversity and respects human rights
- Enhances multi-generational community enrichment and community engagement

Homeless services are addressed in the 2018 Budget with \$750,000 allocated to fund recommendations made by the Homeless Working Group, including new services and enhancements to existing services. Current investments in homelessness services will be reallocated to recommended service changes. In October 2016, during the 2017

CITY MANAGER'S BUDGET MESSAGE

budget hearings, council set aside funding for potential capital or other costs associated with implementation of the new system of services.

An additional \$30,000 is allocated to Human Services for community relations, of which \$25,000 is designated for community grant funding distributed by the Human Relations Commission. These grants support events and projects related to an inclusive and welcoming community, and diversity education projects that foster respect for all residents.

Public art and culture continues to be a community priority. The 2018 Approved Budget continues Arts Grants funding included in the Community Cultural planning goals at the same level as 2017 and begins to address the current Public Arts maintenance backlog. The Budget also provides funding to maintain service levels at Boulder Public Library branches with automated material handling system maintenance and support as well as funding for temporary staff in Patron Services. The popular Makerspace at the Main Library also will receive \$60,000 annually for materials and supplies.

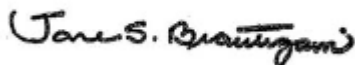
The city also has a responsibility to analyze its intercultural development inventory and ensure the organization continues to provide training toward inclusiveness and diversity. This 2018 Recommended Budget provides one-time funding for the development and implementation of a strategic plan and to convert a fixed-term position to an ongoing FTE to focus on training related to diversity and inclusion.

CONCLUSION

City departments approached the development of the 2018 Budget in a collaborative manner that continues to recognize the importance of fiscal stewardship, community engagement and a commitment to service. As a result, the 2018 Recommended Budget represents a conservative spending plan that invests in core services and community priorities while appropriately aligning expenditures with projected revenues.

In 2018, staff will more fully develop a General Fund capital plan that will enable the city to build capital reserves during robust economic years in order to maintain current assets and align projects with community priorities; implement a retail sales strategy to strengthen Boulder's economic sustainability; enhance public engagement and outreach opportunities; and align future expenditures with projected revenues to maintain a stable and balanced budget.

Respectfully submitted,



Jane S. Brautigam
City Manager

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ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Arts Total			\$ 450,000	-	\$ 30,000	-
	General Fund					
		Funding for Arts Grants.	\$ 450,000	-	\$ -	-
		Public Art Maintenance Backlog.	-	-	30,000	-
City Attorney Total			\$ 35,000	-	-	-
	General Fund					
		Increase for employee resources including software subscriptions, professional dues, development, furniture, etc.	\$ 35,000	-	\$ -	-
City Clerk Total			\$ -	-	\$ 59,048	1.00
	General Fund					
		Admin. Specialist II -Extend fixed-term position for 1 year.	\$ -	-	\$ 59,048	1.00
City Manager Total			\$ 192,576	1.00	\$ 201,002	2.00
	General Fund					
		Community Engagement Specialist - New 2-year fixed-term position including associated operating costs.	\$ -	-	\$ 95,337	1.00
		Innovation and Data Resourcing - New 2-year fixed-term position including associated operating costs.	-	-	105,665	1.00
		Community Engagement Manager - New standard position. Includes \$50K for implementation of program.	192,576	1.00	-	-
Citywide Total			\$ 2,763,000	-	\$ 1,000,000	-
	General Fund					
		Old Hire fire and police subsidy.	\$ 113,000	-	\$ -	-
		Capital Program - Phase 1 of General Fund capital, maintenance, and enhancements program.	2,650,000	-	1,000,000	-
Communication Total			\$ 92,368	1.25	\$ 205,803	1.00
	General Fund					
		Community Newsletter - Extend fixed-term position for 2 years including associated operating costs.	\$ -	-	\$ 205,803	1.00
		Digital Content Specialist - New standard position including associated operating costs.	78,887	1.00	-	-
		Video Technician - New .25 FTE standard position. Increases current position to full-time.	13,481	0.25	-	-
Community Vitality Total			\$ 728,970	(1.00)	\$ 567,934	-
	General Fund					
		Boulder Innovation Economy Initiative Support.	\$ -	-	\$ 60,000	-
		Civic Area - Downtown Vibrancy and Collaboration (East Bookend Access Study Update and Governance Coordination).	-	-	68,334	-
		Dashboard for Real-time Parking Data (General Fund portion).	8,400	-	-	-
		License Plate Recognition (LPR) Unit for Parking Enforcement.	3,100	-	46,350	-
		Multi-Space On-Street Pay Stations - Boulder Junction (BJAD).	10,050	-	26,250	-
		Citywide retail strategy.	-	-	75,000	-
		Hill Community development program.	37,500	-	50,000	-
		Removal of vacant position.	100,000	(1.00)	-	-
		Chautauqua Access Management Plan (CAMP) Implementation. There is an offsetting revenue amount of \$120K.	-	-	232,000	-
	Boulder Junction Access District (GID) - Parking Fund					
		Boulder Junction Access Districts (BJAD) - Parking and Travel Demand Management (TDM) Funds - expense and revenue adjustments.	\$ 87,727	-	\$ -	-
	Boulder Junction Access District (GID) - TDM Fund					
		Boulder Junction Access Districts (BJAD) - Parking and Travel Demand Management (TDM) Funds - expense and revenue adjustments.	\$ 251,793	-	\$ -	-
	Downtown Commercial District Fund					
		Civic Area - Downtown Vibrancy and Collaboration (East Bookend Access Study Update and Governance Coordination).	\$ -	-	\$ 10,000	-
		CAGID: Downtown Garage Parking Access and Revenue Control System (PARCS) operating costs/software & LTE service fees.	93,000	-	-	-
		CAGID: Downtown Garage Parking Access and Revenue Control System (PARCS) - call system service.	28,000	-	-	-
		CAGID: Trinity Commons Parking Garage - expenses and revenue.	44,800	-	-	-
		Dashboard for real-time parking data.	44,000	-	-	-
		CAGID: capital assessment software fees.	13,000	-	-	-
	University Hill Commercial District Fund					
		Dashboard for real-time parking data.	\$ 7,600	-	\$ -	-

ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Energy Strategy and Electric Utility Total			\$ -	-	\$ 229,324	-
	General Fund					
		Energy Strategy & Electric Utility Project - 1st quarter personnel costs and associated operating costs.	\$ -	-	\$ 229,324	-
Finance Total			\$ 617,321	1.00	\$ 483,210	1.50
	General Fund					
		Integrated Tax & License ERP - ongoing amount. One-time amount for 2018 to be covered through other sources.	\$ 500,000	-	\$ -	-
		Pre-Development Costs for Hill Parking Garage.	-	-	410,000	-
		Flood Recovery Staff (1.5 FTE) - Extend fixed-term positions for 1 year.	-	-	73,210	1.50
		Special Tax Auditor - new standard position (funded through recreational marijuana revenue).	48,227	0.50	-	-
	Workers Compensation Fund					
		Third party claims administration.	\$ 20,380	-	\$ -	-
	Sugar Sweetened Beverage Distribution Tax Fund					
		Special Tax Auditor - new standard position.	\$ 48,714	0.50	\$ -	-
Fire Total			\$ 76,700	-	\$ 102,100	-
	General Fund					
		Emergency medical services (EMS) technical research.	\$ -	-	\$ 100,000	-
		Hazmat Authority Funding - covers the City of Boulder's IGA portion of funding.	35,000	-	-	-
		Fire Department staffing reorganization.	11,700	-	2,100	-
		Fire station alerting system maintenance.	30,000	-	-	-
General Governance Total			\$ 19,653	-	\$ 156,000	-
	General Fund					
		Citywide Event Management.	\$ -	-	\$ 156,000	-
		Citywide memberships.	19,653	-	-	-
Human Resources Total			\$ 82,500	-	\$ 112,767	1.00
	General Fund					
		Learning & Organizational Development Specialist - Extension of a fixed-term position for 2 years including associated operating costs.	\$ -	-	\$ 112,767	1.00
		Diversity and Inclusion program funding.	82,500	-	-	-
Human Services Total			\$ 3,057,536	1.18	\$ 30,000	-
	General Fund					
		Expansion of Child Care Subsidy Program.	\$ 40,000	-	\$ -	-
		Human Relations Commissions (HRC) additional one-time grant funding.	-	-	30,000	-
		Human Services Fund additional funding.	400,000	-	-	-
		Early Diversion Get Engaged (EDGE) Program ongoing funding.	142,000	-	-	-
		Homeless Services.	750,000	-	-	-
		Keep Families Housed Program.	263,000	-	-	-
		Program Coordinator-Community Mediation Services - New .175 FTE standard position. Increases current position to full-time.	15,000	0.18	-	-
	Sugar Sweetened Beverage Distribution Tax (SSBDT) Fund					
		SSBDT Community Funding - funding for programs.	\$ 1,296,465	-	\$ -	-
		SSBDT Community Funding Implementation-Staffing - New standard position and associated program operating costs.	151,071	1.00	-	-
Information Technology Total			\$ 660,900	-	\$ 214,000	-
	General Fund					
		City of Boulder website information architecture and design refresh (w/Communications Department).	-	-	80,000	-
		Legacy system retirement.	-	-	84,000	-
		Parking technology - IT Department support.	-	-	50,000	-
		IT Software replacement funding. This amount is repurposed from decreasing debt payments.	660,900	-	-	-
Library Total			\$ 183,495	0.50	\$ -	-
	General Fund					
		Library circulation maintenance.	\$ 80,500	-	\$ -	-
		Makerspace materials.	60,000	-	-	-
		Volunteer Coordinator - New .5 FTE standard position including associated operating costs. This increases the position to full-time.	42,995	0.50	-	-

ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Open Space & Mountain Parks Total			\$ 317,257	6.00	\$ 77,144	1.00
	Open Space Fund					
		Staffing levels - Convert 6 fixed-term positions to standard and extend 1 fixed-term position for 2 years.	\$ 317,257	6.00	\$ 77,144	1.00
Parks and Recreation Total			\$ 443,745	1.25	\$ 72,754	1.00
	General Fund					
		Parks Operations maintenance (Ready to Work, Civic Area restrooms).	\$ 65,000	-	\$ -	-
	.25 Cent Sales Tax Fund					
		Web & Digital Marketing Specialist - Converts .25 FTE from fixed-term position to standard and adds new .25 FTE. Increases position from half-time to full-time.	\$ 37,305	0.50	\$ -	-
		Civic Area community events, activation and governance - Includes extension of a fixed-term position for 1 year.	128,000	-	72,754	1.00
	Permanent Park & Recreation Fund					
		.5 FTE Construction Project Coordinator - New .5 FTE standard position. Increases current available standard position from half-time to full-time.	\$ 44,465	0.50	\$ -	-
	Recreation Activity Fund					
		Recreation center exercise equipment replacement funding.	\$ 130,700	-	\$ -	-
		South Boulder Recreation Center-Facility Operations Coordinator .25 FTE - New .25 FTE standard position. Increases position to full-time.	18,275	0.25	-	-
		Increase wellness transfer from General Fund.	20,000	-	-	-
Planning, Housing & Sustainability Total			\$ 68,574	1.00	\$ 763,143	2.00
	Affordable Housing Fund					
		Housing Division - Administrative Support Staffing - New standard position split between AH and CHAP funds. Includes associated operating costs.	\$ 34,287	0.50	\$ -	-
		Housing Division - Data management system enhancement.	-	-	35,000	-
		Housing Division - Ponderosa Property management and annexation.	-	-	572,250	-
	Community Housing Assistance Program Fund					
		Housing Division - Administrative Support Staffing - New standard position split between AH and CHAP funds. Includes associated operating costs.	\$ 34,287	0.50	\$ -	-
	Planning & Development Services Fund					
		Staffing Request for Maintaining/Updating the Land Use Code - Extend fixed-term position for 2 years including associated operating costs.	\$ -	-	\$ 69,478	1.00
		Landscape Plans Reviewer Staffing Request - Extend fixed-term position for 2 years including associated operating costs.	-	-	86,415	1.00
Police Total			\$ 266,703	-	\$ -	-
	General Fund					
		Annual contract for body-worn cameras and in-car video system maintenance and replacement.	\$ 266,703	-	\$ -	-
Public Works Total			\$ 648,156	2.99	\$ 805,869	6.25
	Airport Fund					
		Snow removal at the Airport.	\$ 20,000	-	\$ -	-
	General Fund					
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	\$ 12,336	0.20	\$ -	-
		Civic Area Access/TDM/Parking management strategies for city employees and visitors in the Civic Area campus.	-	-	60,000	-
	Planning & Development Services Fund					
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	\$ 9,900	0.09	\$ -	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	43,453	0.33
		Residential and commercial energy code updates.	-	-	150,000	-
		LandLink Development and Information Tracking System Replacement Project Staffing - Extend 2 fixed-term positions for 2 years. Includes associated operating costs and funding for temporary staff.	-	-	209,544	2.00
		Rental Housing Licensing Program Staff - Extend fixed-term position for 2 years.	-	-	59,876	1.00

ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Public Works (Cont'd)						
Stormwater & Flood Management Fund						
		Asset Management System Replacement Project - Two new 2-year fixed-term positions split between the following funds: Transportation, Water, Wastewater, Stormwater/Flood. Includes associated operating costs.	\$ -	-	\$ 19,490	0.23
		Credit card transaction expenses.	30,193	-	-	-
		Increase funding for facilities renovation and replacement for the Municipal Services Complex facilities contribution.	4,060	-	-	-
		Asset management system annual maintenance costs split between the following funds: Water, Wastewater, Stormwater/Flood.	22,000	-	-	-
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	7,200	0.16	-	-
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	11,000	0.10	-	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	14,484	0.11
Transportation Fund						
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	\$ 30,600	0.68	\$ -	-
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	49,500	0.45	-	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	44,770	0.34
		Special transit - increase to fund special transit for elderly and disabled.	15,579	-	-	-
		HOP Fleet Replacement Fund - increase contribution.	117,281	-	-	-
		Asset Management System Replacement Project - Two new 2-year fixed-term positions split between the following funds: Transportation, Water, Wastewater, Stormwater/Flood. Includes associated operating costs.	-	-	84,000	1.00
Wastewater Utility Fund						
		Asset Management System Replacement Project - Two new 2-year fixed-term positions split between the following funds: Transportation, Water, Wastewater, Stormwater/Flood. Includes associated operating costs.	\$ -	-	\$ 32,120	0.38
		Credit card transaction expenses.	41,677	-	-	-
		Increase funding for facilities renovation and replacement for the Municipal Services Complex facilities contribution.	12,760	-	-	-
		Asset management system annual maintenance costs split between the following funds: Water, Wastewater, Stormwater/Flood.	44,000	-	-	-
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	19,800	0.44	-	-
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	11,000	0.10	-	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	14,484	0.11
Water Utility Fund						
		Asset Management System Replacement Project - Two new 2-year fixed-term positions split between the following funds: Transportation, Water, Wastewater, Stormwater/Flood. Includes associated operating costs.	\$ -	-	\$ 32,390	0.39
		Credit card transaction expenses.	78,130	-	-	-
		Increase funding for facilities renovation and replacement for the Municipal Services Complex facilities contribution.	16,240	-	-	-
		Asset management system annual maintenance costs split between the following funds: Water, Wastewater, Stormwater/Flood.	44,000	-	-	-
		.25 FTE CIS Tech Support Specialist Position - Extend fixed-term position for 1 year.	-	-	26,774	0.25
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	23,400	0.52	-	-
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	27,500	0.25	-	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	14,484	0.11

ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
GRAND TOTAL			\$ 10,704,454	15.17	\$ 5,110,098	16.75
Citywide Additional Staffing Detail						
		New - Standard Positions		6.93		
		New - Fixed-Terms		4.00		
		Removal - Standard Position		(1.00)		
		Converted to Standard - Fixed-Terms		9.24		
		Extended - Fixed-Terms		12.75		
TOTAL STAFFING CHANGES				31.92		

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2 | CITYWIDE CONTEXT & STRATEGY

GENERAL CITY INFORMATION

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City Government
Tourism, Arts, & Culture
Education & Business Trends
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GENERAL CITY INFORMATION

HISTORY OF BOULDER

The Boulder Valley was first the home of Native Americans, primarily the Southern Arapaho tribe who maintained a village near Haystack Mountain north of Boulder. 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. The city became a supply base for miners going into the mountains in search of gold and silver, with residents providing miners with equipment, agricultural products, housing and transportation, as well as gambling and drinking establishments. Soon after, in 1873, railroad service came to Boulder and tracks were laid to provide service south to Golden, east to Denver and west to the mining camps, expanding the city's economic and social reach. As the years passed, Boulder became known as a community with a prosperous economy, a comprehensive educational system, and well-maintained residential neighborhoods; a reputation that persists today.

CITY GOVERNMENT

Boulder City was part of the Nebraska Territory until February 28, 1861, when the U.S. Congress created the Territory of Colorado. Development continued and the town of Boulder was incorporated, and city government formalized, November, 1871, four years after Boulder was designated the county seat. Today, the City of Boulder has a Council-Manager form of government. Under this form of government, the elected nine-member City Council sets the policies for the operation of the Boulder government while the administrative responsibilities of the city rest with the Council-appointed City Manager. The City Council also appoints the City Attorney and the Municipal Judge. The City Council selects both a Mayor and a Mayor Pro Tem, both of whom serve two-year terms, from among the council members. City Council members are elected at-large and are non-partisan.

TOURISM, ARTS, & CULTURE

As a precursor to Boulder's position as a top tourist destination, Boulder was approved as a site for a Chautauqua (a traveling show that provided education combined with entertainment), in 1897. Boulder residents voted to issue bonds to buy the land, paving the way for the now familiar Chautauqua auditorium to be built. Tourism continued to dominate the Boulder economy for the next 40 years, including the opening of the Hotel Boulderado in January 1, 1909. In addition to these two iconic institutions, Boulder today hosts a Chamber Orchestra, a Philharmonic Orchestra, Symphony Orchestra, and a Ballet. It is the home of the Dairy Center for the Arts, Colorado Light Opera, Museum of Contemporary Art, and over 30 art galleries. There are also a number of cultural events throughout the year, including the Colorado Shakespeare Festival, Colorado Music Festival, Boulder Creek Festival, Boulder International Film Festival, and Boulder Outdoor Cinema. Beyond cultural offerings, the city has a thriving restaurant scene with over 350 restaurants, 20-plus breweries, five distilleries and four wineries.

EDUCATION & BUSINESS TRENDS

Boulder's first schoolhouse, the first in the territory, was built in 1860 at the southwest corner of Walnut and 15th Street. In 1874, Boulder was selected as the location for the University of Colorado (CU). Less than a century later, during World War II, CU played an important role in the war effort, hosting the U.S. Navy's Japanese language school, allowing a growing number of young men and women from around the country to become acquainted with the city. Boulder's academic reputation has continued to today. The city is currently the home to major federal labs, a world-class research university, a highly educated population, and a strong entrepreneurial force that creates a vibrant and sustainable economy. Major industries include aerospace, bioscience, software, natural products, renewable energy and tourism. This diversity has contributed to Boulder's relatively robust local economy. The area's unemployment rate trends lower than the state and national rates, and local real estate values remained relatively stable during most of the national housing market downturn.

GENERAL CITY INFORMATION

POPULATION GROWTH

Following World War II, Boulder's population increased significantly: from 1950-1972 the population grew from 20,000 to 72,000, spurred, in part, by the completion of the Denver-Boulder turnpike. In response to this rapid growth, Boulder began a period of infill and re-use of standing structures that continues to present. This includes 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. In addition, the Historic Preservation Code, which preserves significant portions of the city's past while encouraging the rehabilitation of its historic buildings, was passed in September 1974.

ENVIRONMENTAL STEWARDSHIP

Boulder today continues the tradition of remaking itself into a more environmentally sustainable and healthy community. The city became the first in the United States to tax itself to raise funds specifically for the acquisition, management, and maintenance of Open Space. Today, Boulder has over 300 miles of public hiking and biking trails, and its mountain parks and open space holdings receive well over 5 million visits per year. Boulder was also one of the first places in the nation to offer curbside recycling, and was the first city in the U.S. to mandate a residential green building code. The city adopted Zero Waste principles in 2005 and passed a municipal carbon tax in 2008 to counteract global warming. In 2011, voters continued to demonstrate their dedication to protecting the environment, approving ballot initiatives to authorize and fund exploration of the potential creation of a municipal electric utility, as well as further exploration related to solutions to providing a cleaner and greener electric supply. Most recently the City Council has reaffirmed the city's climate commitment and is continuing to pursue strategies to achieve this goal.

AWARDS & RECOGNITIONS

The city is recipient of varied and numerous awards, including: Boulder named an Inaugural City of the 100 Resilient Cities Network - The Rockefeller Foundation, Top Honors for Web Redesign and Earns Spot in Top 10 List for Effective Digital Governance - National Association of Government Web's (NAGW), Keep It Clean Partnership's Operation Water Festival Program for Excellence in Environmental Education - Colorado Alliance for Environmental Education (CAEE), Boulder Parks and Recreation (#14) - Active Network, Top 10 Places to do Business (#3) - Business Review USA, The National League of Cities (NLC) recognized the City of Boulder for recent completion of key health and wellness goals for Let's Move! Cities, Towns, and Counties (LMCTC).

Demographic Characteristics

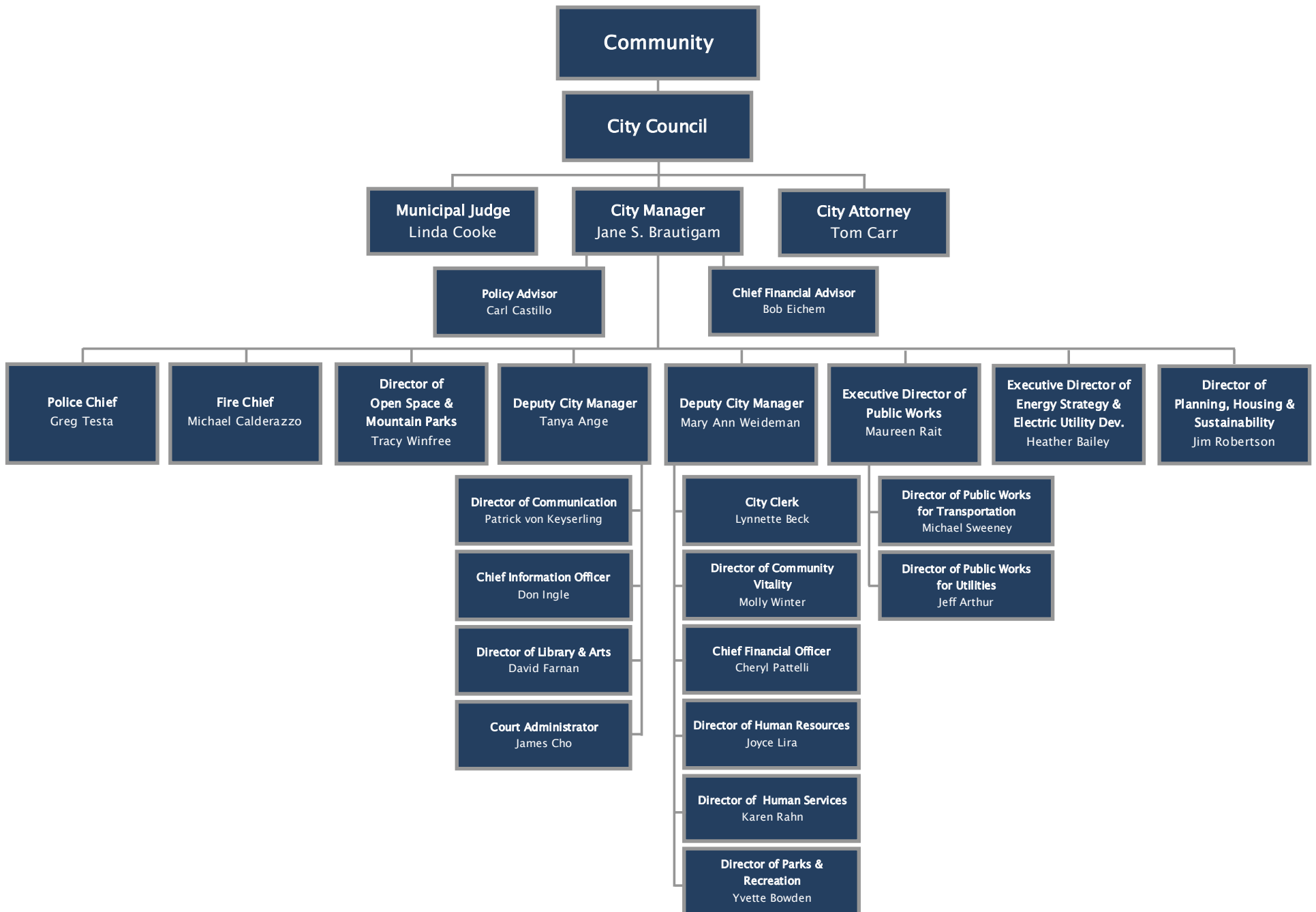
Population	108,707	(1)
Median Age	29	(2)
Median Education	73% with Bachelor's degree or +	(2)
Median Family Income	\$111,345	(2)
Median Household Income	\$88,400	(1)
Per Capita Income	\$37,639	(2)
Median Sales Price - Detached Home	\$845,000	(1)
Median Rent	\$1,243	(2)
% of Population in Poverty	23.1%	(2)
Unemployment Rate	1.8%	(3)

(1) City of Boulder Community Profile

(2) American Community Survey

(3) Bureau of Labor Statistics (May 2017)

CITY OF BOULDER 2018 ORGANIZATIONAL CHART



BUDGET PHILOSOPHY & PROCESS

BUDGET PHILOSOPHY

Municipal budgets serve a number of important functions. In addition to laying out a basic spending plan for the city, allocating resources to meet the diverse needs of the community, Boulder's budget:

- Is a principal policy and management tool for the city's administration, reflecting and defining the annual work program;
- Provides a framework for the city to accomplish its vision: "service excellence for an inspired future"; and
- Reflects core city values of customer service, respect, integrity, collaboration, and innovation.

The city takes seriously its responsibility to the community as a steward of public funds, which is likewise reflected in its philosophy and approach to the budget process. The City of Boulder holds itself to the standard of providing high-quality services at reasonable cost. The city also prides itself on being a progressive community, willing to challenge the status quo and operating on the "cutting edge." City staff have accepted these interrelated challenges, developing the budget within the context of searching for creative solutions for the efficient and effective delivery of city services.

As such, the budget:

- Is based on timely, consistent and clearly-articulated policies;
- Is realistic and includes adequate resources to meet assigned work programs;
- Is a cooperative, citywide effort grounded in teamwork, excellent communication, community outreach, and a commitment to excellence; and
- Emphasizes measures, such as Priority Based Budgeting (PBB) program scoring, to improve the productivity and effectiveness of service delivery to residents.

BUDGET BASIS

Budgets are prepared on a modified accrual basis except for outstanding encumbrances, which are budgeted as expenditures. Briefly, this means 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 are generally recorded when a liability is incurred.

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

BUDGET PROCESS

The city operates on an annual budget process with a fiscal year running in tandem with the calendar year. The coming year's budget is adopted by December 1 as provided by the city charter. In years where new initiatives are launched and other unique circumstances become apparent after annual budget approval, additional adjustments to the base may be brought forward for council consideration. Once adopted, within the parameters of policy guidelines, departments are given full spending authority for their budgets.

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

BUDGET PHILOSOPHY & PROCESS

BUDGET AMENDMENTS

There are opportunities during the fiscal year for changes to the annual appropriation approved by City Council. The first is the “Carryover and First Budget Supplemental,” typically adopted in May, which re-appropriates funds from the previous year for projects or obligations that were approved but not completed during the year. Appropriations may also be changed during the “Second Budget Supplemental” in November. In line with the city's budget philosophy that, with the exception of emergency situations, appropriations should only be considered during comprehensive budget review processes, most of the requested adjustments in the second supplemental are funded by new revenues or grants. However, in years where new initiatives are launched or other unique circumstances become apparent after annual budget approval, additional adjustments may be brought forward for council consideration.

FUND ACCOUNTING

The City of Boulder uses funds to budget and report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types.

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

A complete list of funds is detailed in the [Appendix](#). In addition, the following chart shows how City of Boulder funds are related.

BUDGET PHILOSOPHY & PROCESS

City of Boulder

Governmental Funds				Proprietary Funds		Fiduciary Funds	
General Fund	Special Revenue Funds			Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Fund
	Capital Development	Open Space	Library	Permanent Park & Recreation	Water Utility	Telecommunication	Police Pension
	Lottery	Sugar-Sweetened Beverage Distribution Tax	Boulder Junction Access GID TDM	Boulder Junction Improvement	Wastewater Utility	Property & Casualty Insurance	Fire Pension
	Planning & Development Services	Airport	Recreation Activity	2011 Capital Improvement Bond	Storm/Flood Management Utility	Workers' Compensation Insurance	
	Affordable Housing	Transportation	Community Development Block Grant	Community, Culture, & Safety Tax	Downtown Commercial District	Compensated Absences	
	Community Housing Assistance Program	Transportation Development	Climate Action Plan		University Hill Commercial District	Fleet Operations & Replacement	
	.25 Cent Sales Tax	Transit Pass GID	HOME		Boulder Junction Access GID Parking	Computer Replacement	
	Boulder Municipal Property Authority					Equipment Replacement	
						Facility Renovation & Replacement	

STRATEGIC & LONG-TERM PLANNING

STRATEGIC PLANNING

The Boulder community has long been a leader in collaborative strategic planning and proactive long-term financial planning. The city developed a Community Sustainability Framework and a Boulder Valley Comprehensive Plan that aligns with that framework. Through the adoption of a Community Sustainability Framework, the city has identified several outcomes necessary for Boulder's vision of a great community. The seven outcomes are:



**Environmentally Sustainable
Community**



Safe Community



Economically Vital Community



Good Governance



Livable Community



**Accessible & Connected
Community**



**Healthy & Socially Thriving
Community**

The Boulder Valley Comprehensive Plan, Department Master Plans and Strategic Plans, Subcommunity and Area Plans are then developed to align with and support the achievement of these outcomes. Together, they inform development standards, fiscal policies, financial policies and resource allocation through the annual budget process. Through 2017, the Library, Public Works Department, Finance Department and City Manager's Office have worked to develop strategic or master plans, which identify goals and strategies and inform future programs and investments. Management is committed to better considering and incorporating future financial impacts of proposed goals and strategies during the planning process to ensure plans align with available and future resources.

The city has also used Priority Based Budgeting (PBB) as a tool to strategically evaluate requests to fund new city projects or programs and to assess and score current programs as to how program results positively influence the city's ability to achieve the Community Sustainability Framework outcomes. More details related to [PBB](#) is provided later in this section.

STRATEGIC & LONG-TERM PLANNING

LONG-TERM FINANCIAL PLANNING

The City of Boulder has focused on long-term financial planning and developing and implementing policy changes that positively impact long-term financial sustainability. Like other municipalities, revenue fluctuations coupled with cost increases have impaired the city's current and future ability to provide core municipal services. This has resulted in challenging annual budget processes, and projections of widening funding gaps into the future. Factors influencing these projections are not unique to Boulder and include: reliance on sales tax, changing demographics toward cohorts that spend proportionately less of disposable income on sales taxable items, the shift in spending patterns away from taxable goods toward non-taxable services, and the growth in internet shopping.

To provide a sounder financial future, the city has:

- Appointed two Blue Ribbon Commissions to study and make recommendations regarding revenue and expenditure policy issues.
- Formed internal cross-departmental teams to study revenue and expenditure issues and trends.
- Approved more robust financial management policies including:
 - Developing and adhering to specific reserve policies and targets for all funds to help fund core services during economic downturns and recovery from natural disasters;
 - Developing and adhering to a policy to ensure ongoing expenses are funded with ongoing revenues and not one-time revenues; and
 - Ensuring ongoing operating costs associated with new capital projects can be absorbed with current revenues, or if significant, a new source of revenue is secured to fund the ongoing costs.
- Asked for and received voter approval to:
 - Remove Taxpayer Bill of Rights (TABOR) limitations on all general city revenue (General Improvement Districts continue to have this limitation);
 - Renew expiring taxes without a sunset;
 - Implement new taxes dedicated to high-priority capital needs and projects (such as the formation of a municipal electric utility); and
 - Leverage existing revenue streams and issue debt to fund high-priority capital needs.
- Assessed and adjusted development taxes and fees and to ensure growth pays its own way.
- Implemented a new, market based, compensation structure for the Management/non-union employees.
- Strategically redesigned employee benefits plans, with an increased emphasis on employee wellness and employee cost sharing.
- Conducted a full-cost allocation study to ensure enterprise funds and special revenue funds pay the full-cost of service and to increase transparency of the full-costs of specific services.
- Dedicated resources to resiliency and process improvement efforts.

The challenge in the future is to maintain this position when new ongoing services and programs are added: new costs must be kept in balance with ongoing revenues. The ongoing revenues may come from normal growth in current revenues, through new revenues approved by the voters, or by reducing current expenses to fund new costs.

PRIORITY BASED BUDGETING

OVERVIEW

Priority Based Budgeting (PBB) contributes to the city's long-term financial sustainability and allows the City of Boulder to serve its residents in the most effective, efficient and fiscally responsible manner possible. It builds on the city's prior Business Plan, which separates goals and actions into near-term versus long-term time frames, and is a key way in which the city meets the challenge outlined above. It also harnesses the policies and values of the Boulder Valley Comprehensive Plan and department strategic and master plans.

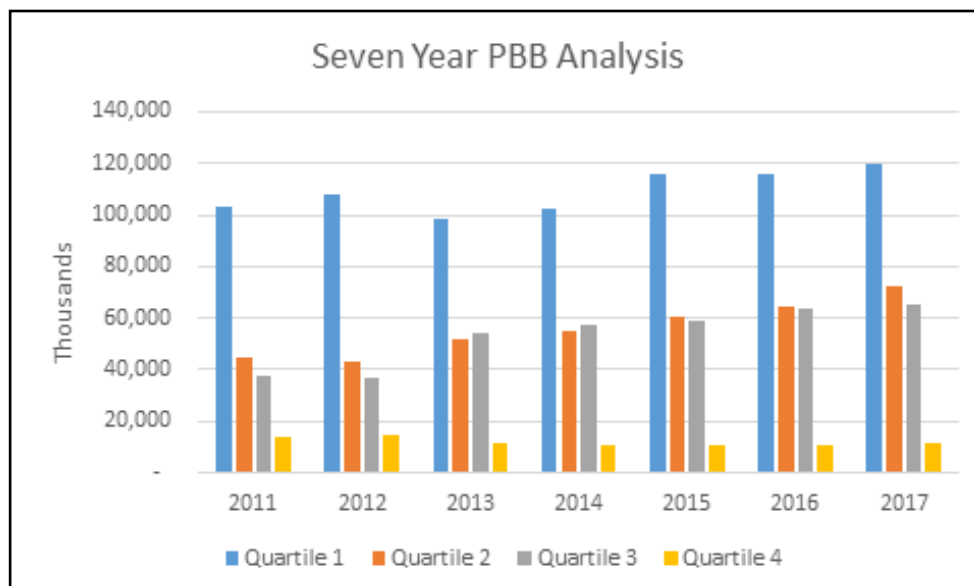
As the cornerstone of the city's budget process, PBB provides three central benefits to the city. It:

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

Priority Based Budgeting serves as the framework within which all budget decisions are made, and 2018 marks the eighth consecutive year of PBB integration in the city's budget development process. In the 2015 budget process, the city engaged in a streamlined PBB process, recognizing the significant work done in prior years, as well as the demands on staff related to flood recovery and the implementation of an integrated Finance and Human Resources business solutions software package.

PBB Outcomes: The city continues to have a favorable distribution of resources between the highest priority (Quartile 1) and lowest priority (Quartile 4) programs. Fewer resources are invested in programs yielding lower impact on community values. From 2011 when the city implemented PBB, to today, the total budget has increased 35 percent, and Quartile 1 programs have increased 16.5 percent while Quartile 4 programs have decreased 16 percent. Quartile 2 and 3 programs also increased over the years largely due to programmatic increases in Human Services Homelessness initiatives and Police code enforcement, general investigations and major crimes.

A listing of all 2018 programs by quartile is included in the following section. Community programs are those providing direct service to residents and businesses, while governance programs are those providing support services within the city to other departments.



PRIORITY BASED BUDGETING

TOTAL EXPENDITURES & SPENDING BY PBB QUARTILE 2011-2017

Year	Total	Percent of Total Spending by Quartile			
		Quartile 1	Quartile 2	Quartile 3	Quartile 4
2011	\$ 199,134,694	52%	23%	19%	7%
2012	\$ 202,344,534	53%	21%	18%	7%
2013	\$ 216,502,593	45%	24%	25%	5%
2014	\$ 225,907,978	45%	25%	25%	5%
2015	\$ 246,067,948	47%	25%	24%	4%
2016	\$ 255,420,307	45%	25%	25%	4%
2017	\$ 269,091,593	45%	27%	24%	4%

Over the past year, the city has taken the PBB results and used them to identify efficiencies in operations. The 2018 budget takes advantage of several efficiencies including:

- Proactive Emergency Staffing: the fire department added an additional firefighter to each shift which led to a savings of over \$100K from reduced overtime costs.
- Automated Library Book Sorting: reduced the physical touches on each item from more than 10 to less than four per item, resulting in significant staff time savings. In addition, requests for claims returned went down, reducing the amount of time staff spend engaged searching for lost materials. Reducing staff touches also reduces the risk of physical injury from repetitive activities. Library workman's compensation claims have dropped significantly and consistently over the last two years.
- Wastewater Collaboration: collaborated with Avery Brewing to use brewery sugar water 'waste' product for enhanced treatment at the Wastewater Facility. This saved the department \$50,000 and reduced the amount of acetic acid required, which is a sustainability benefit due to reduced reliance on traditional chemical (petroleum-based).
- Citywide Scanning: departments including Parks and Recreation, Human Resources, Finance, and Legal are undertaking efforts to digitize records, saving hundreds of hours of staff time searching for files and allowing greater public access.
- Staffing Restructures: departments including Public Works, Planning, Housing and Sustainability, and Library have restructured staffing to effectively and efficiently share resources and job duties to ensure service excellence even during vacancies.

PRIORITY BASED BUDGETING RESULTS

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

RESULTS

Community Programs

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

Accessible and Connected Community

Offers and encourages a variety of safe, accessible and sustainable mobility options;
Plans, designs and maintains effective infrastructure networks;
Supports strong regional multimodal connections;
Provides open access to information, encourages innovation, enhances communication and promotes community engagement; and
Supports a balanced transportation system that reflects effective land use and reduces congestion.

Economically Vital Community

Supports an environment for creativity and innovation;
Promotes a qualified and diversified workforce that meets employers' needs and supports broad-based economic diversity;
Encourages sustainable development supported by reliable and affordable city services;
Fosters regional and public/private collaboration with key institutions and organizations that contribute to economic sustainability; and
Invests in infrastructure and amenities that attract, sustain and retain diverse businesses, entrepreneurs, and the associated primary jobs.

Environmentally Sustainable Community

Promotes and regulates an ecologically balanced community;
Supports and sustains natural resource and energy conservation;
Mitigates and abates threats to the environment; and
Promotes and sustains a safe, clean and attractive place to live, work and play.

Healthy and Socially Thriving Community

Cultivates a wide-range of recreational, cultural, educational, and social opportunities;
Supports the physical and mental well-being of its community members and actively partners with others to improve the welfare of those in need;
Facilitates housing options to accommodate a diverse community;
Fosters inclusion, embraces diversity and respects human rights;
Supports and enhances neighborhood livability for all members of the community; and
Enhances multi-generational community enrichment and community engagement.

Safe Community

Enforces the law, taking into account the needs of individuals and community values;
Plans for and provides timely and effective response to emergencies and natural disasters;
Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public places;
Encourages shared responsibility, provides education on personal and community safety and fosters an environment that is welcoming and inclusive; and
Provides safe and well-maintained public infrastructure, and provides adequate and appropriate regulation of public/private development and resources.

Governance Programs

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

Good Governance

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

PRIORITY BASED BUDGETING ATTRIBUTES

ATTRIBUTES

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

Community and Governance Programs

Mandated to Provide Service

This criterion rates a program on whether it is a part of a federal, state, or local mandate. Programs that are mandated by the state or federal government will receive a higher score for this criterion compared to programs that are mandated solely by the city or have no mandate whatsoever.

Change in Demand for Service

This criterion rates a program's future demand for services. Programs demonstrating an increased demand will receive a higher score for this criterion compared to programs that show no growth in demand or demonstrate lowered demand for service.

Reliance on City to Provide Service

This criterion rates competition of city programs, assessing who else in the community provides similar services. Programs that are offered exclusively by the city will receive a higher score compared to programs that are offered by multiple providers.

Community Programs Only

Self Sufficiency/Cost Recovery

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

Governance Programs Only

Cost Avoidance and/or Increasing Efficiencies

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

PROGRAMS BY QUARTILE

QUARTILE 1

City Attorney's Office

Administrative Services
Advisory Services
Court Services - Civil Litigation and Municipal Prosecution
City Records Management

City Manager's Office

City Administration and Operations
Organizational Development

Energy Strategy & Electric Utility Development

Boulder's Energy Future

Finance

Financial Reporting
Finance Administration City
Budget Development

Fire-Rescue

Fire Response, Emergency Medical Response
Hazardous Materials Release Response/Training

Human Resources

Compensation

Information Technology

Packaged Application Support
Geographic Information Systems (GIS)
Network Administration (WAN/LAN/Wireless)
Security Administration
Server Administration

Open Space & Mountain Parks

Forest Ecosystem Management Program (FEMP)
Ranger Naturalist Services
Planning and Plan Implementation Coordination
Trail Maintenance and Construction
Trailhead Maintenance and Construction

Parks & Recreation

Forestry Operation
Park Operations and Maintenance
Athletic Field Maintenance
Planning
Reservoir Programs, Services, and Maintenance
Valmont City Park, Programs, Services, and Maintenance

Planning, Housing & Sustainability

Comprehensive Planning
Affordable Housing Planning/Development Review
Building Permit Plan Review and Issuance (Zoning Compliance)
Development Review
Building Permit Site Inspection
Zoning Administration
Regional Sustainability

Police

Alcohol Enforcement/ Education
Hill Unit
Mail Unit
Patrol Watches I, II and III
Traffic Enforcement

Public Works - Development & Support Services

Building Inspection
Building Plan Review and Permit Issuance
Code Enforcement
Development Review Engineering Permits
Radio Shop and Communications Support
Base Map Data Maintenance

Public Works - Transportation

Airport Maintenance and Operations
Bikeways/Multi-Use Path Maintenance
Multimodal Planning
Sidewalk Repair
Signal Maintenance and Upgrade
Signs and Markings
Street Repair and Maintenance
Street Snow and Ice Control
Traffic Engineering Transit Operations
Transportation System Management
Airport Maintenance and Operations

Public Works - Utilities

Collection System Maintenance
Distribution System Maintenance
Flood Channel Maintenance
Flood Management
Industrial Pretreatment
Planning and Project Management
Storm Sewer Maintenance
Wastewater Treatment Plant (WWTP) Operations
Water Treatment Plants Operations

PROGRAMS BY QUARTILE

QUARTILE 2

City Manager's Office

General Administration/Clerk
Conduct of Elections
Intergovernmental Relations
External Communication

Community Vitality

Meter Program
Planning Boulder Junction Access GID - TDM
Downtown and Community Improvements
Citywide Event Permitting
Citywide Film Permitting

Finance

Purchasing
Departmental Budget Support
Liquor Licensing
Sales Tax - Auditing
Sales Tax - Licensing, Collections
Administration
Debt Management

Fire-Rescue

Inspections/Code Enforce., Fire Investigation, Fire Code Permits
Office of Emergency Management

Human Resources

Employee & Labor Relations
Policies & Procedures
Payroll
Data Management

Human Services

Prevention and Intervention
Office of Human Rights
Human Services Fund
Human Services Planning
Early Childhood Programs

Information Technology

Custom Application Provision and Related Support
eGovernment (Web/Internet)
Database Administration
Disaster Recovery/Planning
Telephone Systems Administration and Device Support
Technology Training
Emerging Technology Support

Library & Arts

Main Library - Access Services & Facility

Municipal Court

Adjudication Probation Services
Case Management - General
Main Library - Access Services & Facility

Municipal Court

Adjudication Probation Services
Case Management - General

Open Space & Mountain Parks

Agricultural Land Management
Ecological Restoration Program (ERP)

Open Space & Mountain Parks, continued

Education and Outreach Program
Grassland Ecosystem Management Program (GMEP)
Integrated Pest Management (IPM)
Integrated Pest Management (IPM)
Real Estate Acquisition OSMP
Real Estate Services to OSMP
Water Rights Administration
Wetland and Aquatic Management Program (WAMP)
Wildlife and Habitats
Public Relations

Parks & Recreation

Construction
Natural Resource Management (IPM, Water, Wetland, Wildlife)
Golf Course Programs, Services and Maintenance
Recreation Center Operations and Maintenance

Planning, Housing & Sustainability

Ecological Planning
Funding/Community Development
Housing Funding

Police

Accident Report Specialists
Crime Prevention
DUI Enforcement
General Investigations
Major Crimes Unit
Narcotics
Photo Radar
Police and Fire Communications Center
Special Events Response
Code Enforcement

Public Works - Development & Support Services

Rental Housing Licensing
Capital Development (DET & Impact Fees)
Capital Development (DET & Impact Fees)
Facility Major Maintenance (MM projects > \$3,000)
Facility Renovation & Replacement (R&R)
GIS Services

Public Works - Transportation

Employee Transportation Program
Public Area Lighting
Travel Demand Management

Public Works - Utilities

Hazardous Materials Management Program
Raw Water Facilities Operations
Stormwater Quality Operations
Wastewater Quality Operations
Water Quality Operations
Water Resources Operations

PROGRAMS BY QUARTILE

QUARTILE 3

City Manager's Office

Internal Communication

Community Vitality

Parking Garages/Lots- Downtown & Uni Hill
University Hill streetscape & Public Space Maintenance
Neighborhood Parking Program
Parking Enforcement & Special Event Enforcement
TDM-Commercial District Access Program
EcoPass Program
Civic Plaza- Farmer's Market
Mall Permitting

Finance

Imaging/Record Retention
Payment Processing
Old Hire Pension Plan Management
Forecasting and Analysis
Long-range Planning Policy Analysis
Other Licensing
Property and Casualty Self Insurance
Workers' Compensation Self Insurance
Accounts Receivable - Assessments
Portfolio Management

Fire-Rescue

Departmental Vehicle/Equipment Maintenance and Replacement
Public Fire and Safety Education, Juvenile Fire Setter Intervention
Wildland Operations/Planning/ Mitigation/ Coordination

Human Resources

Learning and Organizational Development
Recruitment and Selection
Benefits

Human Services

Family Resource Schools
Youth Opportunities Program
Community Relations
Senior Centers Senior Resources
Seniors/Health and Wellness

Information Technology

End-User Device and Office Automation Administration Support
Tier 2 Support

Library & Arts

BoulderReads! Adult and Family Literacy Services
Carnegie Library Facility and Programming
Library Branch Services: Meadows, George Reynolds, North
Boulder Station
Prospector
End-User Device and Office Automation Administration Support
Tier 2 Support

Library & Arts

BoulderReads! Adult and Family Literacy Services
Carnegie Library Facility and Programming
Library Branch Services: Meadows, George Reynolds, North
Boulder Station
Prospector
Main Library: Adult Services
Digital Services
Art Grants Program

Municipal Court

Case Management - Animal
Case Management - Parking
Case Management - Photo Enforcement (Radar and Red Light)
Case Management - Traffic

Open Space & Mountain Parks

Real Estate Services to GF
Conservation Easement Compliance
Cultural Resources Program
Dog Tag, Permit and Facility Leasing Programs
Facility Management
Junior Rangers
Monitoring and Visitation Studies
Payments to Fire Districts
Rapid Response
Resource Information Services
Signs
Volunteer Services Program

Parks & Recreation

Volunteers, Community Events, Historic and Cultural Management
Therapeutic Recreation Programs and Services
Outdoor Pools Programs, Services and Maintenance
Sports Programs and Services

Planning, Housing & Sustainability

Historic Preservation
Business Incentive Programs
Economic Vitality Program & Sponsorships
City Organization Sustainability
Energy Efficiency and Conservation
Waste Reduction

Police

Property and Evidence Records Management
School Resource Officers
Specialized Investigations
Target Crime Team
Victim and Volunteer Services
Animal Control

Public Works - Development & Support Services

Contractor Licensing
Facility Operations & Maintenance (O&M projects < \$3000)
Fleet Operations - Preventative Maintenance (PM)
Fleet Replacement

Public Works - Transportation

Forest Glen GID (Eco-Pass)
Graffiti Maintenance
Median Maintenance
Street Sweeping

Public Works - Utilities

Billing Services
Hydroelectric Operations
Marshall Landfill Operations
Meter Operations
Water Conservation

PROGRAMS BY QUARTILE

QUARTILE 4

City Manager's Office

Board and Commission Administration
Sister City Administration
Multi Media

Community Vitality

Public Information/Econ Vitality
CAGID Parking Refunds
Trash Bag Supplies Outside the Hill Business District
BID Funding for Survey/Database
BID Funding for Events/Marketing
BID funding for Trash, Ambassadors, Kiosk
Business Assistance/Economic Vitality
Green Initiatives
Hill Revitalization
Planning Civic Use Pad- St Julien
Mall Operations
News Box Program

Finance

Centralized Mail Services
Information Desk
Internal Audit
Employee Wellness

Fire-Rescue

Contracts (Rocky Mtn Rescue Group, Ambulance)
SWAT Support (for Police Department)
Water Search and Rescue/ Recovery/Training

Human Services

Community Mediation Program
Food Tax Rebate Program
Seniors/Social Programs

Information Technology

Help Desk (Tier 1) Support

Library & Arts

Main Library: Youth Services
Main Library: Multi-Cultural Outreach
Main Library: Special Services & Homebound Delivery Volunteer Services
Main Library: Programming & Events
Library Branch Programming: Meadows, George Reynolds, North Boulder Station
Arts Resource
Dance Bridge
Boulder Museum of Contemporary Art (BMoCA)
Dairy Center for the Arts Support

Parks & Recreation

Arts Programs and Services
Dance Programs and Services
Flatirons Event Center Management and Maintenance
Gymnastics Programs and Services
Health and Wellness Programs and Services
Youth Recreation Opportunities

Planning, Housing & Sustainability

Asset Management/ Monitoring

Police

Community Police Center (CPC)
Crime Analysis Unit
Crime Lab

Public Works - Development & Support Services

Equipment Replacement (non-fleet)
Fleet Operations - Fueling
Fleet Operations - Repair

PRIORITY BASED BUDGETING OUTCOMES

If the City of Boulder...					
Offers and encourages a variety of safe, accessible and sustainable mobility options	Supports an environment for creativity and innovation	Promotes and regulates an ecologically balanced community	Cultivates a wide-range of recreational, cultural, educational, and social opportunities	Enforces the law, taking into account the needs of individuals and community values	Models stewardship and sustainability of the city's financial, human, information and physical assets
Plans, designs and maintains effective infrastructure networks	Promotes a qualified and diversified work force that meets employers' needs and supports broad-based economic diversity	Supports and sustains natural resource and energy conservation	Supports the physical and mental well-being of its community members and actively partners with others to improve the welfare of those in need	Plans for and provides timely and effective response to emergencies and natural disasters	Supports strategic decision making with timely, reliable and accurate data and analysis
Supports strong regional multimodal connections	Encourages sustainable development supported by reliable and affordable city services	Mitigates and abates threats to the environment	Facilitates housing options to accommodate a diverse community	Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public places	Enhances and facilitates transparency, accuracy, efficiency, effectiveness and quality customer service in all city business
Provides open access to information, encourages innovation, enhances communication and promotes community engagement	Fosters regional and public/private collaboration with key institutions and organizations that contribute to economic sustainability	Promotes and sustains a safe, clean and attractive place to live, work and play	Fosters inclusion, embraces diversity and respects human rights	Encourages shared responsibility, provides education on personal and community safety and fosters an environment that is welcoming and inclusive	Supports, develops and enhances relationships between the city and community/regional partners
Supports a balanced transportation system that reflects effective land use and reduces congestion	Invests in infrastructure and amenities that attract, sustain and retain diverse businesses, entrepreneurs and the associated primary jobs	↓	Supports and enhances neighborhood livability for all members of the community	Provides safe and well-maintained public infrastructure, and provides adequate and appropriate regulation of public/private development and resources	Provides assurance of regulatory and policy compliance
↓	↓		Enhances multi-generational community enrichment and community engagement	↓	↓
then it will have provided/achieved...					
Accessible and Connected Community	Economically Vital Community	Environmentally Sustainable Community	Healthy and Socially Thriving Community	Safe Community	Good Governance

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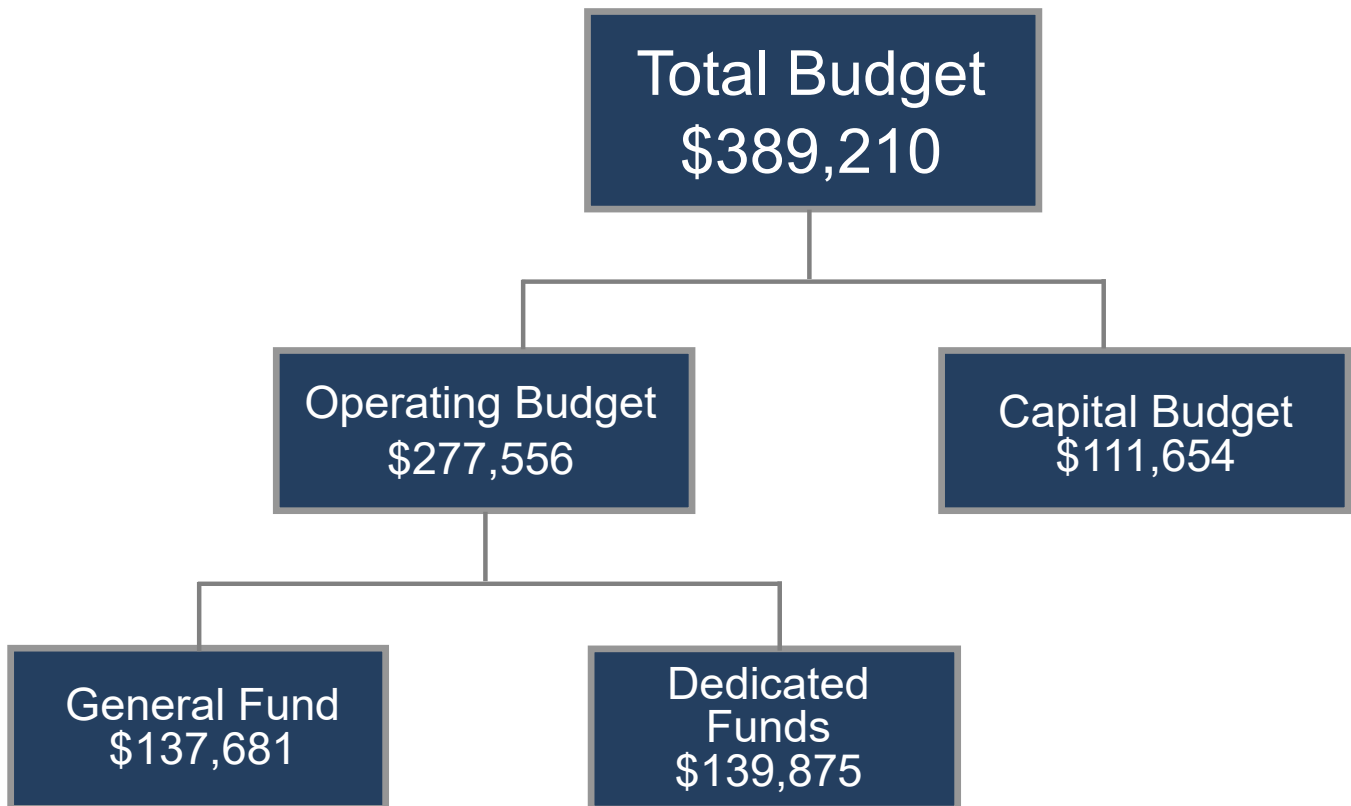


3 | SOURCES & USES

CITYWIDE SUMMARY OF SOURCES & USES

The 2018 Approved Budget totals \$389.2 million and represents a 20.9 percent increase over the 2017 Budget for all funds, including Governmental, Enterprise, Internal Service, and Capital Improvement funds. The operating budget represents a 5.2 percent increase over 2017, while the recommended capital budget is an 82.5 percent increase over 2017. In the figure below, the budget is organized into its fundamental parts, separating operating from capital appropriations, and general from dedicated fund appropriations.

2018 APPROVED BUDGET (IN \$1,000s)



The funds summary table on the following page provides an executive summary of the city's funds, including projected January 1, 2018 and December 31, 2018 balances. Most funds that are using fund balance have purposely set aside money to fund capital projects.

The Fund Financials section of this document shows a six-year projection for each fund, in addition to 2016 actual and 2017 approved budget amounts. Moreover, each fund's reserve policy and current balances are summarized in the Budget Policies section of this document.

CITYWIDE SUMMARY

FUNDS SUMMARY (IN \$1,000s)

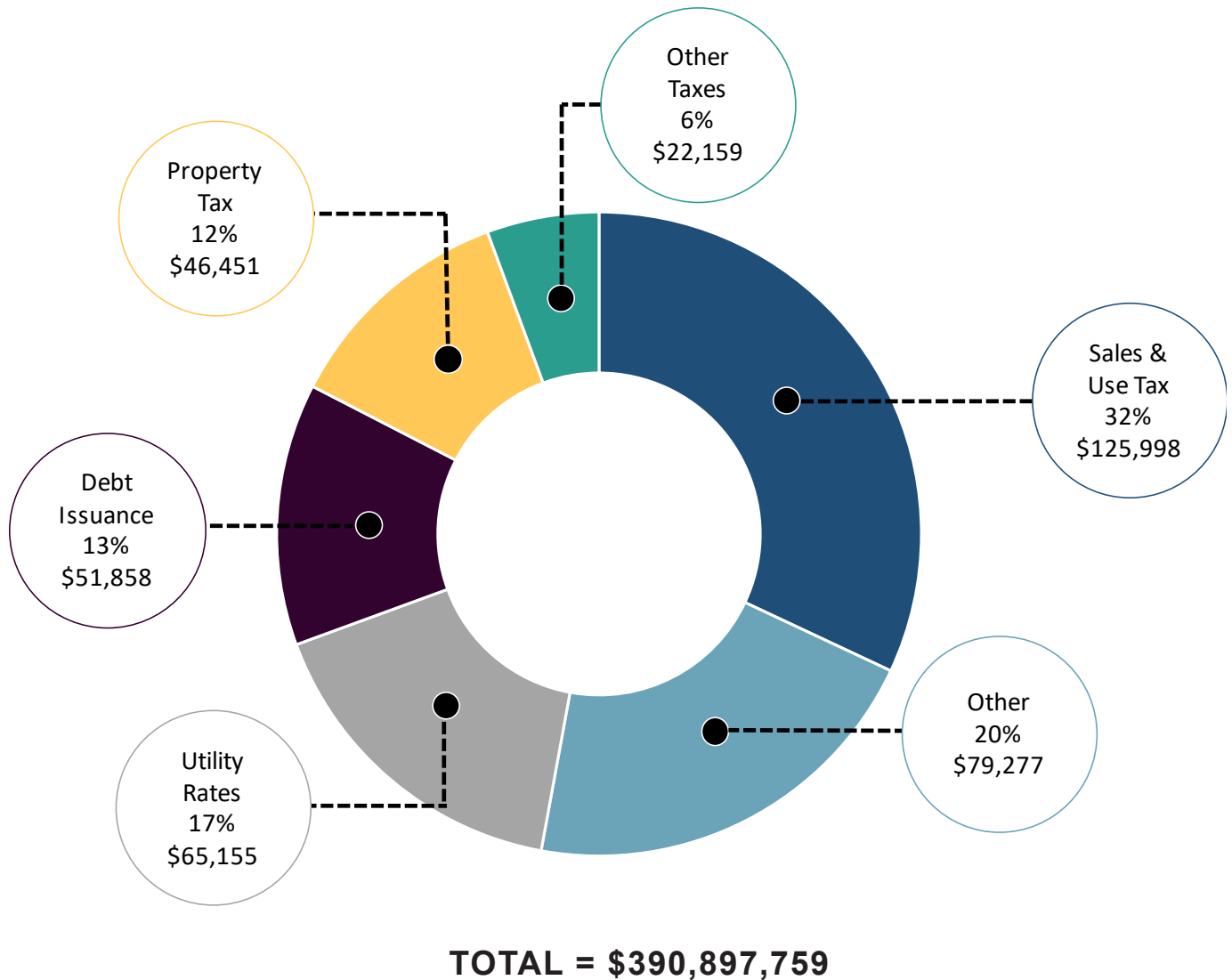
ACTIVITY BY FUND (in thousands)

Fund	Projected Fund Balance				
	As of 1/1/2018	Estimated Revenues	Appropriations	As of 12/31/2018	Variance
General	\$ 38,140	\$ 143,493	\$ 146,321	\$ 35,312	\$ (2,828)
.25 Cent Sales Tax	3,492	8,585	10,487	1,590	(1,902)
Affordable Housing	255	10,346	5,462	5,139	4,884
Airport	1,777	995	834	1,938	161
Boulder Junction Access GID TDM	185	652	430	406	221
Boulder Junction GID Parking	403	368	544	227	(176)
Boulder Junction Improvement	453	1,353	350	1,456	1,003
Capital Development	12,144	2,623	5,667	9,100	(3,044)
Climate Action Plan	170	1,816	1,819	167	(3)
Community Development Block Grant (CDBG)	-	656	656	-	-
Community Housing Assistance Program	211	3,148	3,319	40	(171)
Compensated Absences	2,450	864	839	2,475	25
Computer Replacement	8,218	2,520	2,342	8,396	178
Downtown Commercial District	6,375	9,504	8,699	7,193	818
Equipment Replacement	6,807	1,247	1,214	6,840	33
Facility Renovation and Replacement	9,264	3,323	4,240	8,347	(917)
Fleet Operations and Replacement	17,704	8,696	7,623	18,777	1,073
HOME Investment Partnership Grant	-	809	809	-	-
Library	369	1,584	1,414	539	170
Lottery	311	1,007	1,007	311	-
Open Space and Mountain Parks	17,346	35,583	35,013	17,915	569
Permanent Park and Recreation	1,367	3,355	4,298	424	(943)
Planning and Development Services	6,138	12,158	13,064	5,232	(906)
Property and Casualty Insurance	4,618	2,025	2,435	4,208	(410)
Recreation Activity	1,835	11,113	11,259	1,688	(147)
Stormwater/Flood Management Utility	11,046	13,257	14,085	10,218	(828)
Sugar Sweetened Beverage Distribution Tax	-	1,500	1,500	-	-
Telecommunications	1,856	727	549	2,034	178
Transit Pass GID	14	16	17	13	(1)
Transportation	2,592	34,647	34,258	2,980	388
Transportation Development	1,866	1,170	2,492	545	(1,321)
University Hill Commercial District	770	639	634	780	10
Wastewater Utility	6,426	36,083	34,736	7,773	1,347
Water Utility	30,543	72,979	70,070	33,452	2,909
Worker's Compensation Insurance	1,708	2,204	2,491	1,421	(287)
Totals	\$ 196,853	\$ 431,045	\$ 430,977	\$ 196,936	\$ 83

Note: The table above reflects the impact of the 2018 budget, including estimated revenues (with transfers in) and appropriations (with transfers out), on projected unreserved fund balance.

CITYWIDE SOURCES

CITYWIDE REVENUES (SOURCES) FOR 2018 (IN \$1,000s)



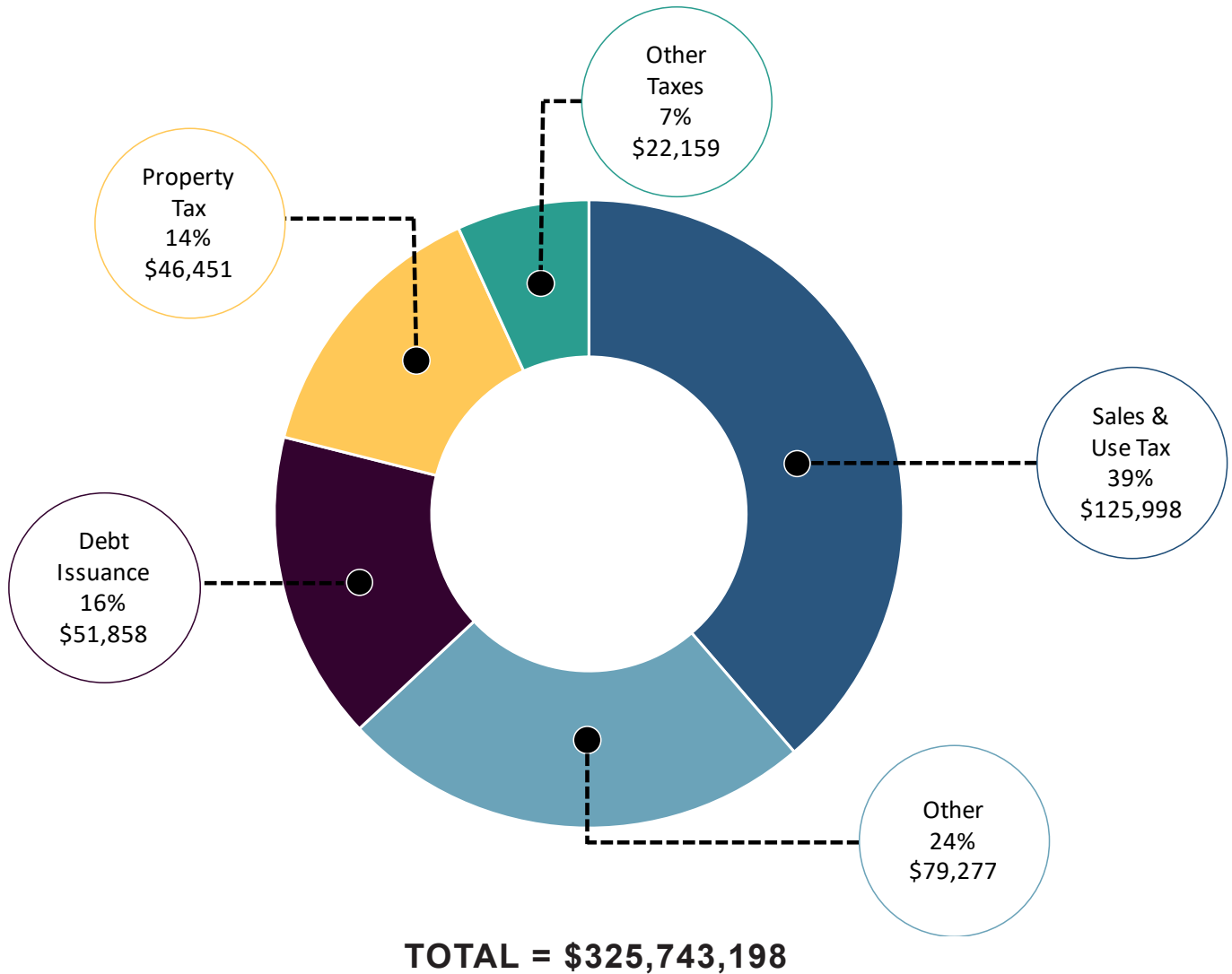
The 2018 Approved Budget is based on projected citywide revenues of \$390.9 million, representing a 23.9 percent increase over the total revenues projected for the 2017 Budget. The three largest revenue sources for the city are sales and use taxes, debt issuance and utility rate charges. These three funding sources represent 62.1 percent of the total sources of city funds and are described in more detail below. Debt issuance is both infrequent and tied to specific capital projects, typically in utilities, and is not an indicator for the health of the local economy. When debt revenues are excluded, the remaining revenues increase 7.5 percent, reflecting a potential plateau in Boulder's economic activity.

The "Other" section of the figure includes revenues from parking fees and permits, interest on pooled investments, impact fees, bond refunds, municipal court fees and fines, miscellaneous leases and rents, and miscellaneous revenues.

The "Other Taxes" section of the figure includes revenues from all taxes other than sales and use and property taxes: Accommodation-Admission Taxes, Franchise Taxes, Specific Ownership, and Tobacco Tax.

CITYWIDE SOURCES

CITYWIDE REVENUES (SOURCES) FOR 2018, WITHOUT UTILITIES (IN \$1,000s)



This figure represents citywide revenue sources without Water, Wastewater, and Stormwater Utilities.

CITYWIDE SOURCES

SALES & USE TAX REVENUE

Sales and use taxes comprise 32 percent of the city's total revenues, including utility revenues. Sales and use tax is a transaction tax levied on all sales, purchases, and leases of tangible personal property and taxable services sold or leased by persons engaged in business in the city. The tax is collected by the vendor or lessor and remitted to the city.

As of September 2017, total sales and use tax collections decreased 5.0 percent through September 2017 compared to the same period in 2016. Retail Sales Tax revenues are the largest portion of total revenues and most indicative of ongoing revenue trends. These revenues are only slightly above last year at 0.5 percent over 2016, through September 2017. Factors contributing to the slowing growth include increased online transactions, changes in consumer habits, and increased retail options in neighboring communities.

SALES AND USE TAX COMPONENTS IN 2018

	Rate	Start Date	Expiration Date
Transportation Fund	0.15%	January 1, 2014 [1]	December 31, 2019
General Fund	0.30%	January 1, 2015 [2]	December 31, 2021
General Fund	0.15%	January 1, 2005	December 31, 2024
.25 Cent Sales Tax Fund (Parks and Recreation)	0.25%	January 1, 1996	December 31, 2035
Open Space Fund	0.15%	January 1, 2004 [3]	December 31, 2039
Open Space Fund	0.33%	January 1, 1990 [4]	N/A
General Fund	1.00%	January 1, 1964	N/A
General Fund	0.38%	January 1, 2009 [5]	N/A
General Fund	0.15%	January 1, 2010 [6]	N/A
Open Space Fund	0.40%	January 1, 1967	N/A
Transportation Fund	0.60%	January 1, 1967	N/A
2017 Sub Total	3.86%		

[1] A temporary Sales and Use Tax for Transportation was approved by voters in 2013.

[2] A temporary Sales and Use Tax dedicated for Community, Culture, and Safety projects was approved by voters in 2014 and 2017.

[3] In 2013, voters approved the extension of this 0.15% Sales and Use Tax to be used for Transportation from 2020 through 2029, and to be used for general fund purposes from 2030 to 2039.

[4] In 2013, voters approved the extension of this 0.33% Sales and Use Tax as follows: 0.22% for Open Space and 0.11% for general fund purposes from 2019 through 2034; 0.10% for Open Space and 0.23% for general fund purposes starting in 2035.

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

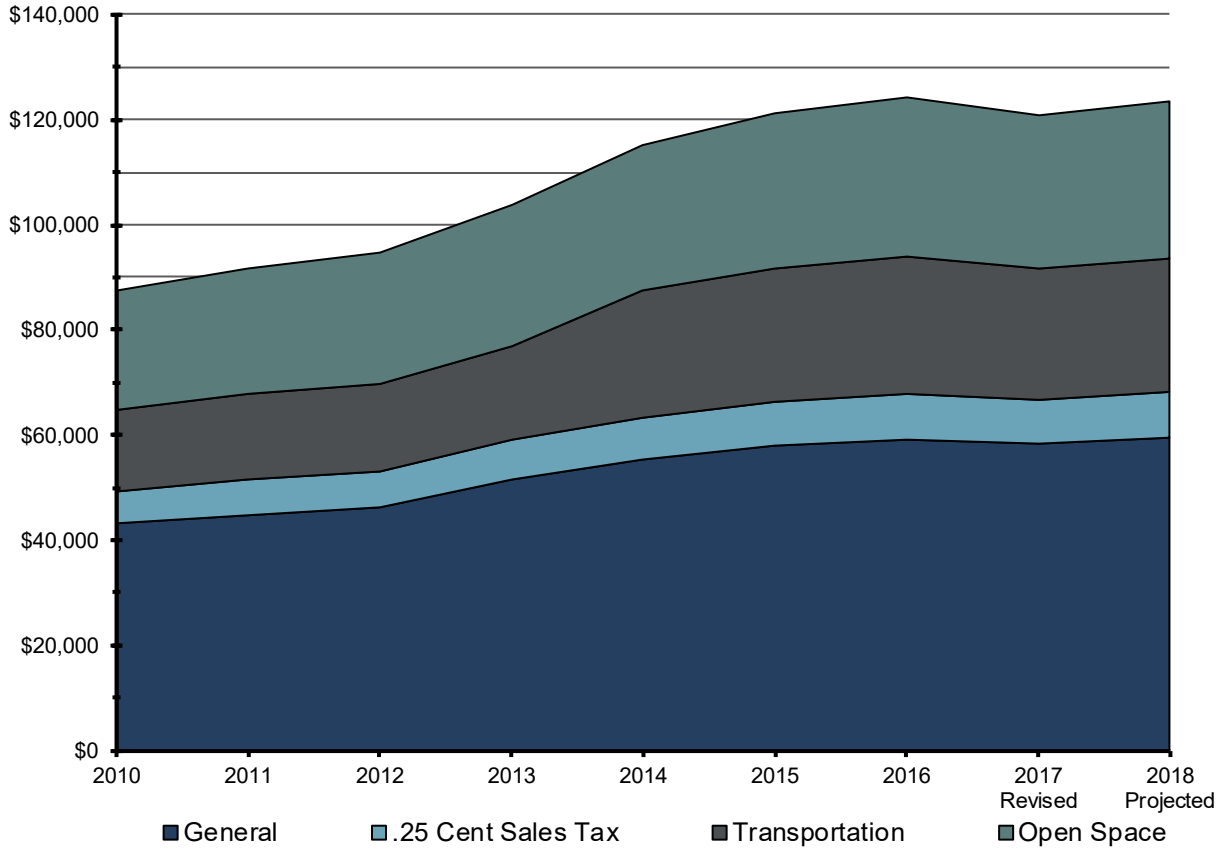
[6] The 0.15% Sales and Use Tax component was extended indefinitely and deburred by voters in 2009.

ADDITIONAL TAXES ON RECREATIONAL MARIJUANA

	Rate	Start Date	Expiration Date
Excise Tax on Cultivation Facility	5.00%	January 1, 2014	N/A
Sales and Use Tax	3.50%	January 1, 2014	N/A

CITYWIDE SOURCES

SALES TAX REVENUES 2010-2018 (IN \$1,000s)



The Sales Tax Revenues 2010-2018 figure plots recent year trends in sales tax and shows the relative sizes of each major component of city sales and use tax revenue.

CITYWIDE SOURCES

PROPERTY TAX REVENUE

Property tax revenue estimates for 2018 use the city's mill levy and current citywide assessed value. In 2017, residential property value increased relative to non-residential property across the state. As such, the state has recommended another change in assessment percentages for residential property to maintain compliance with the Gallagher Amendment, which fixes residential property tax collections at 45 percent of total collections, while fixing the assessment rate for commercial property at 29.0 percent. Changes to conform to the requirements of the Gallagher Amendment decreased the residential rate decreased to 7.2 percent from 7.96 percent. As a result, even though property values have increased, residential property taxes will not go up at the full rate of the increase in 2018.

The calculation of property tax is:

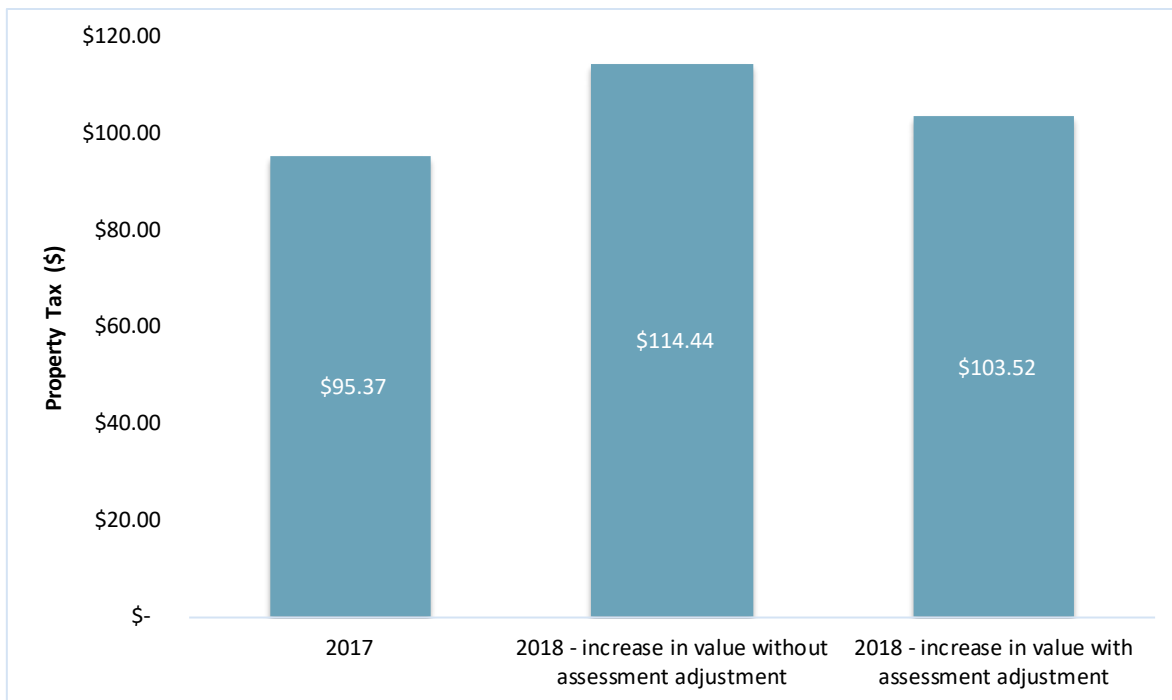
$$\text{Market Value of Property} \times \text{Assessment Rate} \times \text{Mill Levy} = \text{Property Tax}$$

For example, a home valued at \$100,000 in 2017 paid \$95.37 in taxes to the City of Boulder (\$100,000 multiplied by the assessment rate (7.96 percent) and the multiplier for the mill levy for the City of Boulder (0.011981)).

In 2018 the home's property value increased 20.0 percent to \$120,000. Without the Gallagher assessment rate adjustment, the homeowner's property taxes would have been \$114.44. However, the revised assessment rate of 7.2 percent generates new taxes of \$103.52, a 10.5 percent decrease compared to 2018 taxes without any change to the assessment rate. Another way of looking at this is: for a property value increase of 20 percent, total potential taxes increase by 8.5 percent under the revised assessment rate.

A commercial property valued at \$100,000 is subject to the same formula, but is taxed on 29 percent of its value, or \$29,000 for a total tax liability of \$347.

PROPERTY TAX PAYMENT PER \$100,000 RESIDENTIAL PROPERTY



CITYWIDE SOURCES

All property tax revenue growth (except the two mills for public safety services) was previously restricted to the Denver-Boulder Consumer Price Index (CPI) and a local growth factor, as provided by the TABOR Amendment to the Colorado Constitution. In the November 4, 2008 election, city voters approved the removal of the remaining TABOR restriction on property tax with a phase-in period and without any specific restriction on the use of the de-Bruce funds. Approval of this ballot issue reduced the mill levy credit by up to .50 mill each year until the credit was completely eliminated. In 2012, the remaining mill levy credit was completely eliminated.

The recommended mill levy rate for 2018 is the same as in 2017. The Property Tax rates table shows seven years of the history of the mill levy and establishes the basis of the 2018 mill levy.

PROPERTY TAX HISTORY 2010-2018

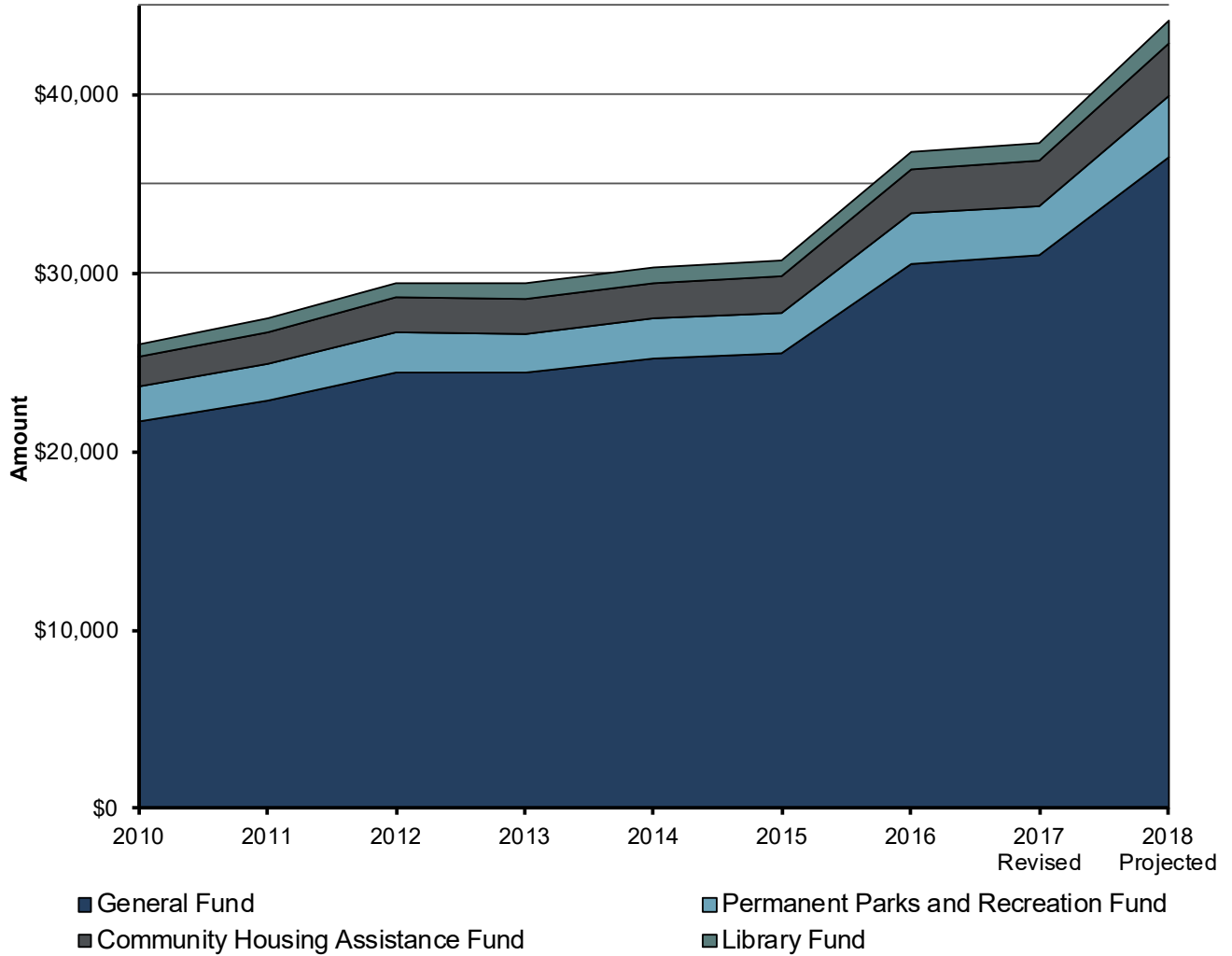
CITY OF BOULDER PROPERTY TAX HISTORY

Tax Year	Revenue Year	Assessed Value	Percent Change	Property Tax Revenue	Percent Change	Mill Levy
2010	2011	\$ 2,566,046,033	-	\$ 27,759,486	-	10.818
2011	2012	2,498,113,532	-2.6%	29,929,898	7.8%	11.981
2012	2013	2,500,705,976	0.1%	29,960,958	0.1%	11.981
2013	2014	2,567,474,742	2.7%	30,760,915	2.7%	11.981
2014	2015	2,599,361,894	1.2%	31,142,955	1.2%	11.981
2015	2016	3,160,450,409	21.6%	37,865,356	21.6%	11.981
2016	2017	3,146,951,609	-0.4%	37,703,627	-0.4%	11.981
2017*	2018*	3,711,886,029	18.0%	44,124,005	17.0%	11.981

* Estimated Assessed Value and Property Tax Revenue from Preliminary Reports by Boulder County as of Aug. 2017. Budget is based on 99% of estimated assessed value.

CITYWIDE SOURCES

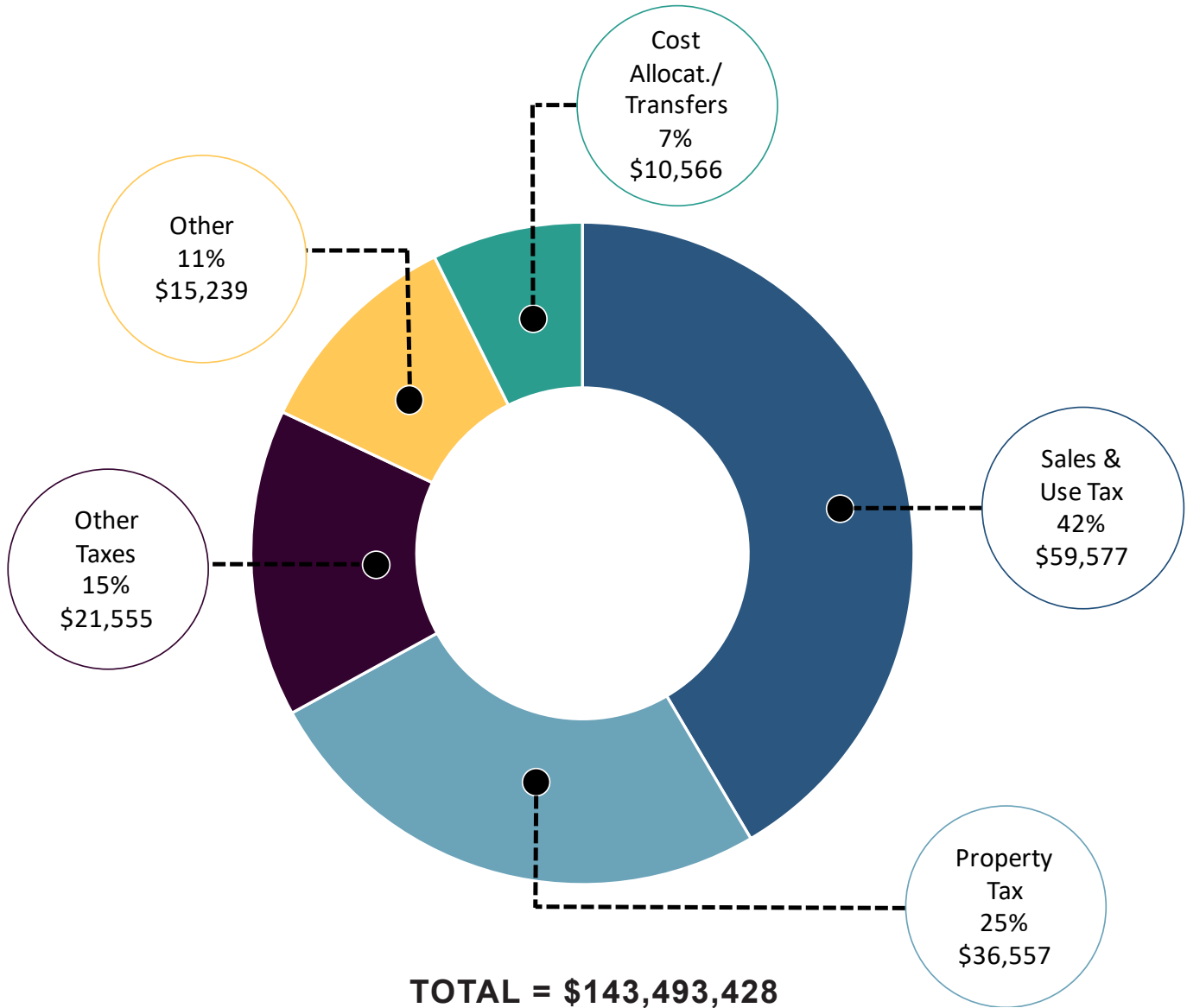
PROPERTY TAX REVENUES 2010-2018 (IN \$1,000s)



The property tax revenues table shows the relative sizes of each component of property tax revenue from 2010 through 2018.

CITYWIDE SOURCES

GENERAL FUND REVENUES (SOURCES) FOR 2018 (IN \$1,000s)



The 2018 Approved Budget is based on projected General Fund revenues of \$143.5 million, which represents a 3.9 percent increase over the total revenues projected for the 2017 Budget.

The "Other" section of the figure includes revenues from parking fees and permits, interest on pooled investments, impact fees, bond refunds, municipal court fees and fines, miscellaneous leases and rents, and miscellaneous revenues.

The "Other Taxes" section of the figure includes revenues from all taxes other than sales and use and property taxes: Accommodation-Admission Taxes, Franchise Taxes, Specific Ownership, and Tobacco Tax.

CITYWIDE SOURCES

SUMMARY OF REVENUES (SOURCES) BY FUND (IN \$1,000s)

SOURCES BY UNRESTRICTED FUNDS (in \$1,000s)

Fund and Source	2016 Actual	2017 Approved	2018 Approved
General			
Revenue-			
Sales and Use Taxes	\$ 59,052	\$ 60,088	\$ 57,877
Accommodation/Admission Tax	7,927	8,055	8,877
Charges for Service	4,621	4,546	4,516
Franchise Taxes	8,864	8,636	9,022
Property Tax	30,550	30,989	36,557
Interest: Pooled Investments	615	300	400
Intergovernmental Revenue	325	650	1,332
Leases, Rents, and Royalties	576	286	612
License, Permits and Fines	6,182	5,647	6,081
Misc Sales of Materials and Goods	67	65	70
Other Revenue	1,502	1,091	1,268
Specific Ownership and Tobacco Tax	2,277	2,181	2,356
Rec Marijuana Tax, Fees & Licenses	3,193	3,131	3,800
Grants	885	160	160
Utility Occupation Tax	2,016	2,017	-
Subtotal General Fund Revenue	\$ 128,653	\$ 127,842	\$ 132,928
Transfers In-			
Cost Allocation - All Funds	\$ 8,854	\$ 10,207	\$ 10,538
Interfund Transfer In	2,540	28	28
Subtotal General Fund Transfers In	\$ 11,394	\$ 10,235	\$ 10,566
Total General Fund Sources	\$ 140,047	\$ 138,076	\$ 143,494
Community Housing Assistance (CHAP)			
Property Tax	\$ 2,455	\$ 2,492	\$ 2,991
Development Excise Tax	203	150	150
Interest and Investment Earnings	53	5	3
Loan Repayment	5	4	4
Total CHAP Sources	\$ 2,716	\$ 2,652	\$ 3,148
Total Unrestricted Sources	\$ 142,763	\$ 140,728	\$ 146,642

CITYWIDE SOURCES

SOURCES BY RESTRICTED FUNDS (in \$1,000s)

Fund and Source	2016 Actual	2017 Approved	2018 Approved
.25 Cent Sales Tax			
Sales and Use Taxes	\$ 8,680	\$ 8,835	\$ 8,491
Interest and Investment Earnings	29	20	20
Other	78	100	75
Subtotal	\$ 8,787	\$ 8,955	\$ 8,586
Affordable Housing Fund			
Cash In Lieu of Affordable Units	\$ 956	\$ 1,650	\$ 9,000
Interest and Investment Earnings	87	20	20
Transfers In	240	240	240
Other	1,592	-	403
Fees	187	-	683
Subtotal	\$ 3,062	\$ 1,910	\$ 10,346
Airport			
Misc. Charges for Services	\$ 30	\$ 12	\$ 12
Grants	-	-	360
Interest and Investment Earnings	9	14	29
Leases, Rents and Royalties	1,834	579	594
Intergovernmental	-	-	-
Subtotal	\$ 1,873	\$ 604	\$ 995
BMPA Debt Service Fund			
Leases, Rents and Royalties	1,862	3,828	3,590
Subtotal	\$ 1,862	\$ 3,828	\$ 3,590
Boulder Junction Access GID - TDM			
Property and Specific Ownership Tax	\$ 78	\$ 307	\$ 313
Payments in Lieu of Taxes	17	-	336
Interest and Investment Earnings	1	4	3
Subtotal	\$ 96	\$ 311	\$ 652
Boulder Junction Access GID - Parking			
Property and Specific Ownership Tax	\$ 142	\$ 138	\$ 283
Parking Charges	2	73	79
Interest and Investment Earnings	2	-	7
Transfers in	313	-	-
Subtotal	\$ 459	\$ 212	\$ 369
Boulder Junction Improvement			
Excise Tax	\$ 105	\$ 402	\$ 138
Use Tax	190	236	1,073
Interest and Investment Earnings	20	5	7
Miscellaneous Revenues	-	-	135
Subtotal	\$ 315	\$ 644	\$ 1,353
Capital Development			
Development Excise Tax	\$ 11	\$ 3	\$ 9
Impact Fees	998	1,664	1,766
Transfers in	811	811	811
Interest and Investment Earnings	85	116	37
Subtotal	\$ 1,905	\$ 2,595	\$ 2,623
Capital Improvement Bond Fund			
Interest and Investment Earnings	\$ 8	\$ 8	\$ -
Subtotal	\$ 8	\$ 8	\$ -

CITYWIDE SOURCES

SOURCES BY RESTRICTED FUNDS (in \$1,000s)

Fund and Source	2016 Actual	2017 Approved	2018 Approved
Climate Action Plan			
Climate Action Plan Tax	\$ 1,813	\$ 1,838	\$ 1,814
Interest and Investment Earnings	12	1	2
Grants	203	-	-
Subtotal	\$ 2,028	\$ 1,839	\$ 1,816
Community Development Block Grant (CDBG)			
Federal - Direct Grants	\$ 1,283	\$ 650	\$ 657
Subtotal	\$ 1,283	\$ 650	\$ 657
Downtown Commercial District			
Property and Specific Ownership Tax	\$ 1,172	\$ 1,268	\$ 1,389
Parking Charges	5,903	5,698	6,066
Interest and Investment Earnings	67	44	100
Leases, Rents and Royalties	235	180	180
Miscellaneous Revenues	34	54	55
Transfers In	1,768	1,733	1,714
Subtotal	\$ 9,179	\$ 8,977	\$ 9,504
Fire Pension			
City Pension Contributions	\$ 157	\$ 173	\$ 222
Subtotal	\$ 158	\$ 173	\$ 222
HOME			
Federal - Direct Grants	\$ 775	\$ 825	\$ 809
Subtotal	\$ 780	\$ 825	\$ 809
Library			
Property Tax	\$ 1,023	\$ 1,037	\$ 1,237
Interest and Investment Earnings	5	10	6
Grants, Gifts and Third-Party Revenues	139	315	343
Transfers In	150	-	-
Subtotal	\$ 1,317	\$ 1,362	\$ 1,586
Lottery			
Lottery Funds	\$ 1,174	\$ 999	\$ 999
Interest and Investment Earnings	23	8	8
Subtotal	\$ 1,197	\$ 1,007	\$ 1,007
Open Space			
Sales and Use Taxes	\$ 30,616	\$ 31,100	\$ 29,887
Interest and Investment Earnings	324	203	335
Leases, Rents and Royalties	1,089	1,396	431
Other	1,406	2,250	633
Grants	257	-	3,031
Voice and Sight Tag Program	110	227	127
Transfers In	1,166	1,210	1,139
Subtotal	\$ 34,968	\$ 36,386	\$ 35,583
Permanent Park and Recreation			
Property Tax	\$ 2,773	\$ 2,804	\$ 3,341
Interest and Investment Earnings	16	15	15
Miscellaneous Revenues	-	25	-
Subtotal	\$ 2,789	\$ 2,844	\$ 3,356

CITYWIDE SOURCES

SOURCES BY RESTRICTED FUNDS (in \$1,000s)

Fund and Source	2016 Actual	2017 Approved	2018 Approved
Planning & Development Svcs			
Misc. Development Fees	\$ 9,353	\$ 7,573	\$ 8,403
Interest and Investment Earnings	98	56	76
Transfers In	3,148	3,428	3,679
Grants	15	-	-
Other	3	-	-
Subtotal	\$ 12,617	\$ 11,057	\$ 12,158
Police Pension			
City Pension Contributions	\$ 219	\$ 314	\$ 377
Subtotal	\$ 218	\$ 314	\$ 378
Recreation Activity			
Admission & Activity Charges	\$ 8,593	\$ 9,110	\$ 9,447
Interest and Investment Earnings	-	11	-
Transfers In	1,479	1,616	1,666
Subtotal	\$ 10,072	\$ 10,737	\$ 11,113
Stormwater/Flood Mgmt Utility			
Utility Service Charges	\$ 9,999	\$ 9,997	\$ 10,819
Rate Increase	-	800	757
Utility Plant Invest. Fee	1,348	350	350
Urban Dmg and Fld Contr Dist.	985	255	948
State and Federal Grants	3,601	-	-
Interest and Investment Earnings	365	130	221
Misc. Intergovernmental Chg.	54	148	153
Miscellaneous Revenues	25	9	9
Subtotal	\$ 16,377	\$ 11,689	\$ 13,257
Sugar Sweetened Beverage			
Sales and Use Tax	\$ -	\$ -	\$ 1,500
Subtotal	\$ -	\$ -	\$ 1,500
Transit Pass GID			
Property Tax	\$ 10	\$ 11	\$ 11
Transfers In	5	5	5
Subtotal	\$ 16	\$ 16	\$ 16
Transportation			
Sales and Use Taxes	\$ 26,040	\$ 26,507	\$ 25,472
Highway Revenues	2,534	2,511	2,540
HOP Reimbursement	1,664	1,335	1,375
Interest and Investment Earnings	182	52	43
Miscellaneous Revenues	851	1,032	241
Special Assessments	-	42	42
Third Party Reimbursements	208	350	350
External Funding	11,783	3,366	4,383
Lease Revenue - BTV	133	160	160
Transfers from Other Funds	215	41	41
Subtotal	\$ 43,610	\$ 35,396	\$ 34,647
Transportation Development			
Development Excise Tax	\$ 897	\$ 736	\$ 918
Transportation Impact Fee	-	-	122
Interest and Investment Earnings	42	25	31
Third Party Reimbursements	-	100	100
Subtotal	\$ 939	\$ 861	\$ 1,171

CITYWIDE SOURCES

SOURCES BY RESTRICTED FUNDS (in \$1,000s)

Fund and Source	2016 Actual	2017 Approved	2018 Approved
University Hill Commercial District			
Property and Specific Ownership Tax	\$ 37	\$ 36	\$ 44
Parking Charges	163	132	159
Interest and Investment Earnings	5	8	12
Transfers In	425	425	425
Subtotal	\$ 630	\$ 601	\$ 640
Wastewater Utility			
Utility Service Charges	\$ 18,312	\$ 19,463	\$ 20,410
Rate Increase	-	966	1,013
Utility Plant Invest. Fee	834	750	750
Utility Connection	9	10	10
Federal and State Grants	395	-	-
Interest and Investment Earnings	218	204	193
Miscellaneous Revenues	102	1	1
Special Assessments	11	25	25
Bond Proceeds	-	-	13,681
Subtotal	\$ 19,881	\$ 21,419	\$ 36,083
Water Utility			
Utility Service Charges	\$ 25,487	\$ 25,461	\$ 27,553
Rate Increase	-	2,037	2,204
Misc. Charges for Services	2,408	1,880	1,989
Utility Plant Invest. Fee	3,713	2,500	2,400
Utility Connection	211	130	130
Interest and Investment Earnings	480	297	382
Leases, Rents and Royalties	122	21	21
Special Assessments	114	5	5
State and Federal Grants	644	-	-
Miscellaneous Revenues	42	-	25
Transfers In	200	93	93
Bond Proceeds	35,302	-	38,177
Subtotal	\$ 68,723	\$ 32,424	\$ 72,979
Total Restricted Sources	\$ 245,141	\$ 197,644	\$ 266,996

CITYWIDE SOURCES

SOURCES BY INTERNAL SERVICE FUNDS (in \$1,000s)			
Fund and Source	2016 Actual	2017 Approved	2018 Approved
Compensated Absences			
Charges from Departments	\$ 819	\$ 846	\$ 848
Interest and Investment Earnings	13	12	16
Subtotal	\$ 832	\$ 858	\$ 864
Computer Replacement			
Charges from Departments	\$ 2,257	\$ 2,164	\$ 2,455
Data Center Virtual Server Charges	-	45	42
Interest and Investment Earnings	69	22	23
Subtotal	\$ 2,326	\$ 2,231	\$ 2,520
Equipment Replacement			
Charges from Departments	\$ 1,126	\$ 1,117	\$ 1,143
Interest and Investment Earnings	56	62	104
Subtotal	\$ 1,182	\$ 1,179	\$ 1,247
Facility Renovation & Replace			
Charges from Departments	\$ 552	\$ 489	\$ 610
Transfer from Major Maintenance	1,669	1,669	1,669
Energy Contract Revenue	784	713	727
Interest and Investment Earnings	106	88	176
Other	2,078	320	141
Subtotal	\$ 5,189	\$ 3,279	\$ 3,323
Fleet Operations and Replacement			
Charges from Departments	\$ 8,092	\$ 9,394	\$ 7,951
Sale of Assets	704	196	197
Interest and Investment Earnings	165	163	294
Miscellaneous Revenues	189	281	254
Subtotal	\$ 9,150	\$ 10,035	\$ 8,696
Property & Casualty Insurance			
Charges from Departments	\$ 1,741	\$ 1,863	\$ 1,994
Interest and Investment Earnings	38	32	31
Miscellaneous Revenues	5	-	-
Subtotal	\$ 1,784	\$ 1,895	\$ 2,025
Telecommunications			
Charges from Departments	\$ 613	\$ 603	\$ 606
Interest and Investment Earnings	12	11	13
Miscellaneous Revenues	67	108	108
Transfers in	-	-	-
Subtotal	\$ 692	\$ 722	\$ 727
Worker Compensation Insurance			
Charges from Departments	\$ 1,772	\$ 1,721	\$ 2,162
Interest and Investment Earnings	30	22	22
Miscellaneous Revenues	73	20	20
Subtotal	\$ 1,875	\$ 1,763	\$ 2,204
Total Internal Service Funds	\$ 23,030	\$ 21,962	\$ 21,606

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

CITYWIDE SOURCES

TOTAL SOURCES BY TYPE OF FUND (in \$1,000s)

Fund and Source	2016 Actual	2017 Approved	2018 Approved
Total Unrestricted Sources	\$ 142,763	\$ 140,728	\$ 146,642
Total Restricted Sources	\$ 245,141	\$ 197,644	\$ 266,996
Total Internal Service Sources	\$ 23,030	\$ 21,962	\$ 21,606
Total City Sources of Funds	\$ 410,933	\$ 360,333	\$ 435,244
Less: Transfers from Other Funds	\$ 47,661	\$ 44,808	\$ 44,346
Net Total City Sources of Funds	\$ 319,535	\$ 315,525	\$ 390,898

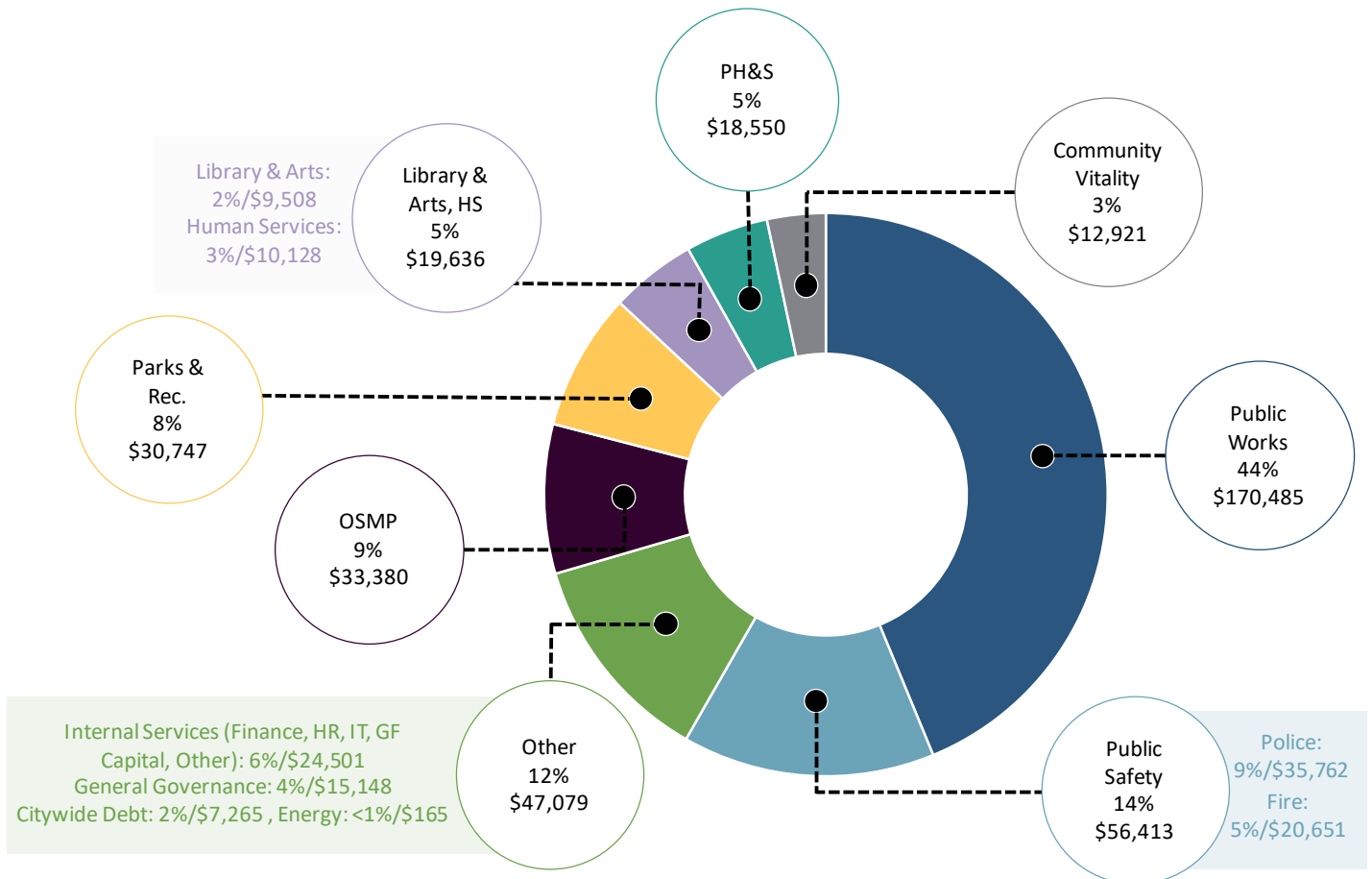
Note: Subtotals may not equal sum of line items due to rounding.

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

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CITYWIDE USES

CITYWIDE EXPENDITURES (USES) FOR 2018 (IN \$1,000s)



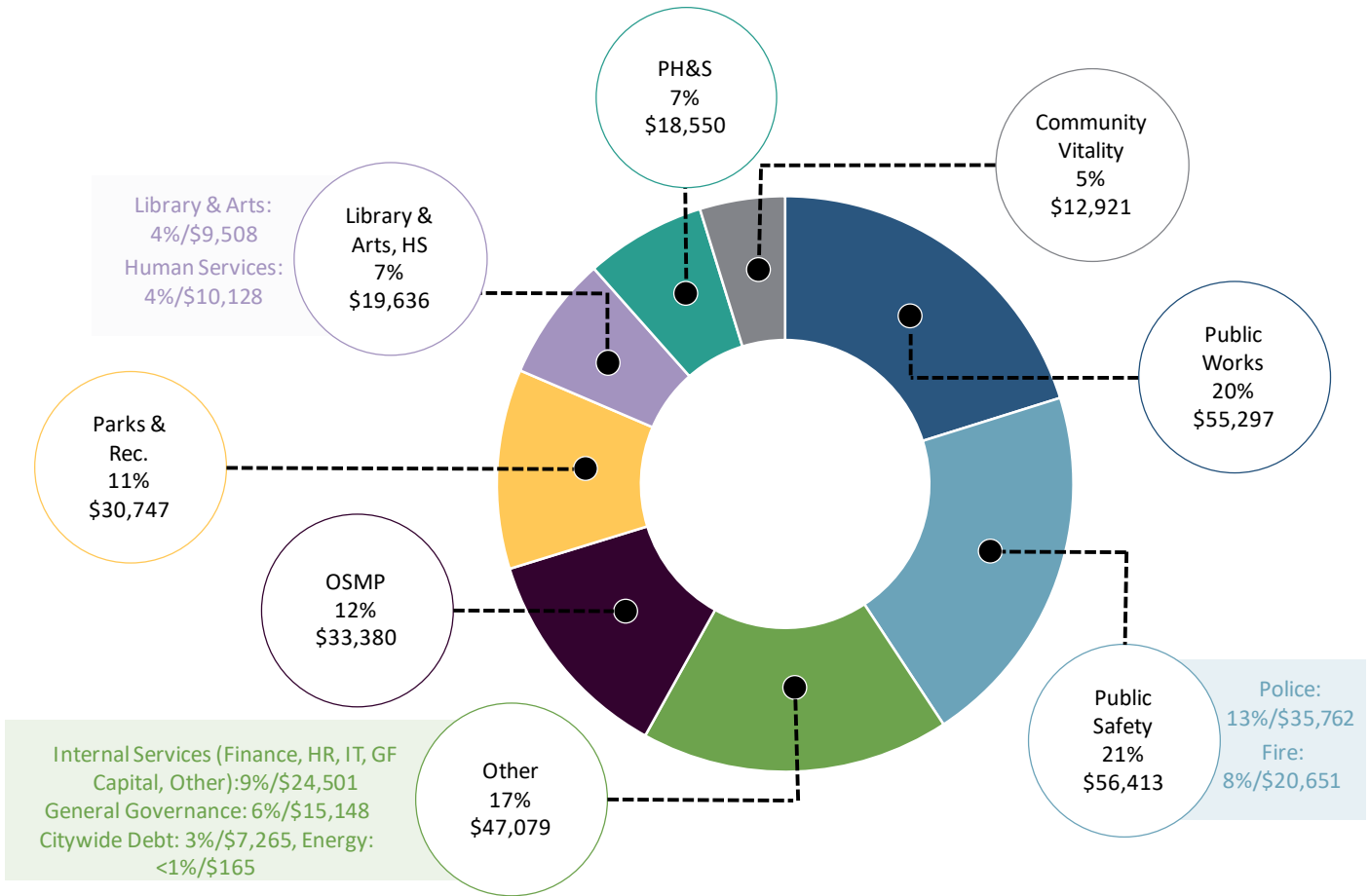
TOTAL = \$389,210,014

The 2018 Approved Budget is based on projected citywide expenditures of \$389.2 million, representing a 20.9 percent increase over the total expenditures in the 2017 Budget.

The citywide expenditures figure shows 2018 Approved Budget expenditures by functional area. The General Governance area is comprised of City Council, City Manager's Office, City Attorney's Office, and Municipal Court. Internal Services includes Human Resources, Finance, Information Technology, and several pension and risk management funds. Public Works groups together Development and Support Services, Transportation, and Utilities.

CITYWIDE USES

CITYWIDE EXPENDITURES (USES) FOR 2018, WITHOUT UTILITIES (IN \$1,000s)



TOTAL = \$274,022,379

This figure represents citywide revenue sources without Water, Wastewater, and Stormwater Utilities.

CITYWIDE USES

SUMMARY OF KEY BUDGET ASSUMPTIONS

The summary of key assumptions table documents global budget assumptions that govern cost estimates provided by each city department.

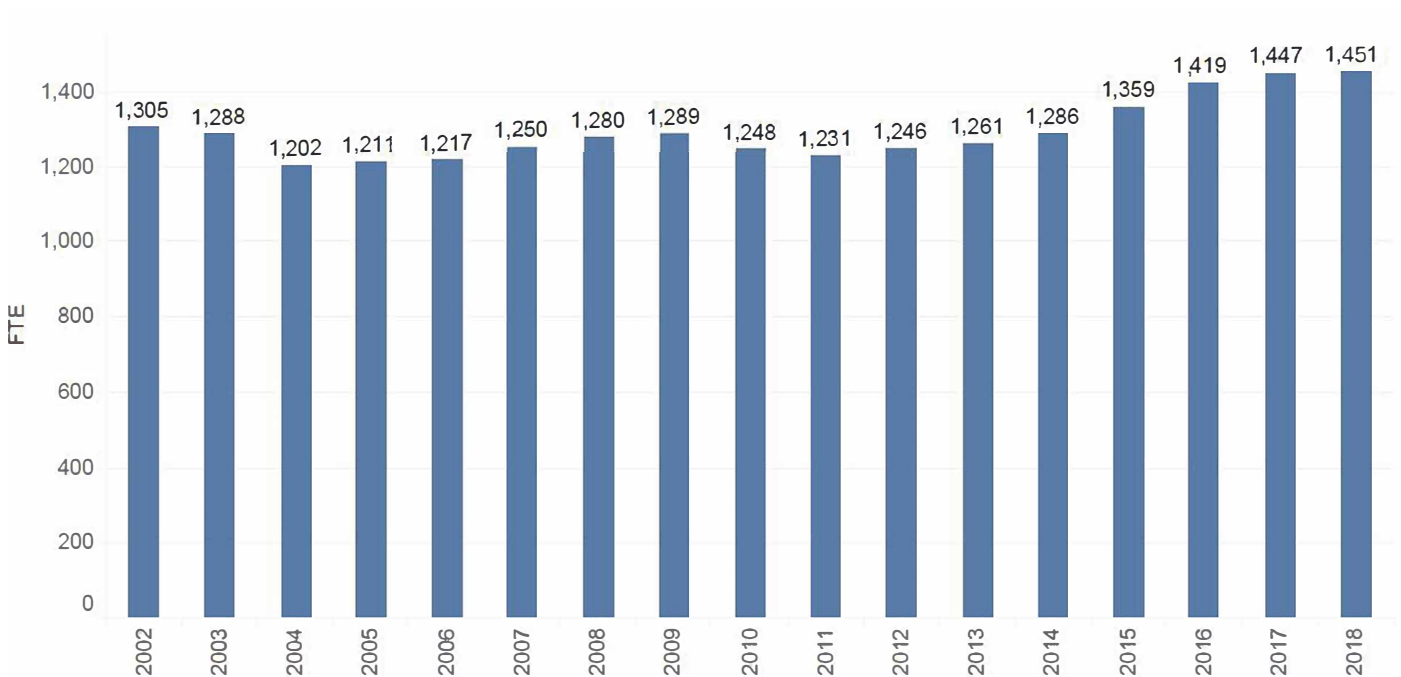
KEY ASSUMPTIONS

	Rate of Change
Non-Personnel Budgets, Rate of Increase	0.00%
Personnel General Salary Increases by Employee Group	
Management/Non-union	0.00%
Boulder Municipal Employees Association	0.00%
Fire	2.75%
Police	3.00%

STAFFING LEVELS

One measure of personnel cost pressure is the size of city staff, which is measured by standard full-time equivalents (FTEs). The 2018 Approved Budget includes a citywide staffing level of 1,451 FTE. As can be seen in the chart below, the city manages staffing levels in connection with changing economic conditions and revenue projections. This is evidenced by the dip in staffing resulting from the 2001-2003 and 2009-2011 recessions.

STAFFING LEVELS: STANDARD FTEs 2002 TO 2018



CITYWIDE USES

STAFFING LEVELS BY DEPARTMENT

STANDARD FULL TIME EQUIVALENT (FTE) BY DEPARTMENT

	2017 Approved	2018 Base ¹	2018 Approved	Variance 2018 Base to 2018 Approved	Variance 2017 Approved to 2018 Approved
City Attorney's Office	27.65	27.65	27.65	-	-
City Clerk	4.00	3.00	4.00	1.00	-
City Manager's Office	15.88	15.88	18.88	3.00	3.00
Communications	13.50	12.50	14.75	2.25	1.25
Community Vitality	49.00	49.25	48.25	(1.00)	(0.75)
Energy Strategy and Electric Utility Development ²	9.00	-	-	-	(9.00)
Finance	46.62	45.12	48.12	3.00	1.50
Fire-Rescue	124.00	124.00	124.00	-	-
Human Resources	23.38	22.38	23.38	1.00	-
Human Services	35.05	35.05	36.22	1.17	1.17
Information Technology	40.75	39.75	39.75	-	(1.00)
Library and Arts	77.50	77.50	77.50	-	-
Municipal Court	20.35	19.35	19.35	-	(1.00)
Open Space and Mountain Parks	128.40	119.18	126.18	7.00	(2.22)
Parks & Recreation	139.12	144.02	146.27	2.25	7.15
Planning, Housing and Sustainability	71.29	65.89	71.89	6.00	0.60
Police	291.89	291.75	291.75	-	(0.14)
Public Works	329.98	326.90	333.15	6.25	3.17
Total	1,447.36	1,419.17	1,451.09	31.92	3.73

¹Base removes fixed-term positions that were set to expire in 2017 budget year.

²Energy Strategy and Electric Utility Development Dept. staffing levels will be determined following the outcome of the vote on the Utility

The 2018 Approved Budget proposes a total city staffing level of 1,451 FTE. This represents a 3.73 net FTE increase over 2017 approved staffing levels. However, this net 3.73 FTE increase does not fully convey the FTE additions proposed in the approved budget. Embedded in the 2018 staffing level is a mixture of new standard positions, new fixed-term positions, and extensions/conversions of existing fixed-term positions, as well as expired fixed-term positions not budgeted in 2018.

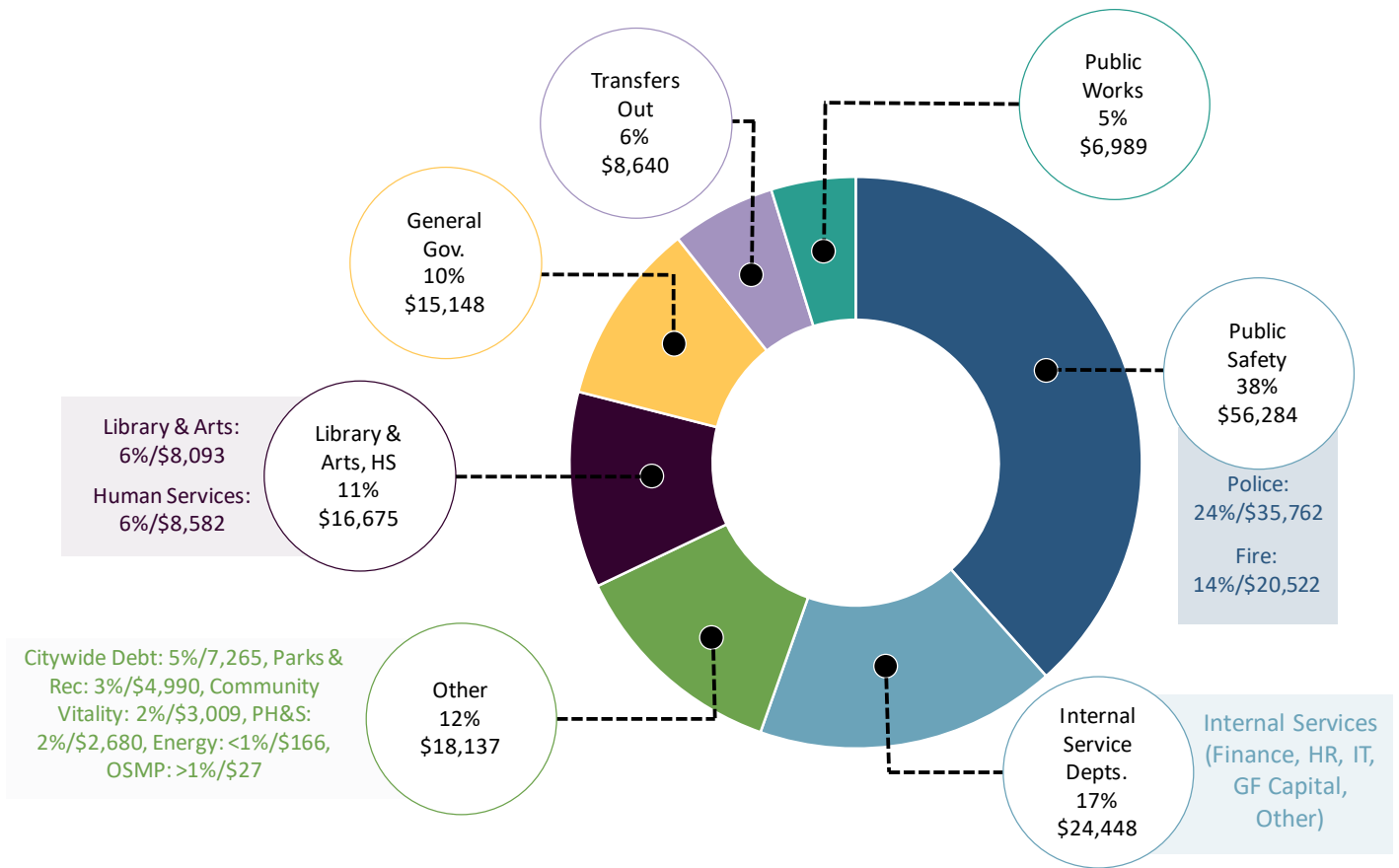
The table above separates the positions being extended from the positions being added. The second column from the right shows the difference between the 2018 approved staffing level from a "base" 2018 staffing level. The base represents staffing levels as they would have existed if 2017 fixed-term positions expired at year end. Because of staffing analyses and fluctuations in workload, there are 22 fixed-term extensions/conversions proposed in the 2018 Approved Budget. Additionally, 9.92 new FTE positions are recommended (see Attachment A pages 21-25), bringing the total to 31.92. The 3.73 FTE net year-over-year change shown in the last column of the differs from the 31.92 total FTE change because it includes extending fixed-term positions, removing nine fixed-term positions ending in 2017, and 2017 mid-year adjustments of 2.81 FTE to account for staffing needs related to Living Wage compliance, and seasonal staff conversion due to Fair Labor Standards Act and Affordable Care Act requirements.

BREAKDOWN OF STAFFING CHANGES

	FTE
2018 Additions	9.92
Expiring Fixed-Term Positions in 2017	(9.00)
Additional Positions Added Off-Cycle in 2017	2.81
Net Change 2017-2018	3.73

CITYWIDE USES

GENERAL FUND EXPENDITURES (USES) FOR 2018 (IN \$1,000s)



TOTAL = \$146,321,197

The 2018 Approved Budget is based on projected General Fund expenditures of \$146.3 million, representing a 4.7 percent increase over total General Fund expenditures in the 2017 Budget.

CITYWIDE USES

SUMMARY OF EXPENDITURES (USES) BY FUND (IN \$1,000s)

USES BY UNRESTRICTED FUNDS (in \$1,000s)

Fund and Use	2016 Actual	2017 Approved	2018 Approved
General			
City Council	\$ 203	\$ 241	\$ 243
City Manager's Office	2,038	2,880	3,301
City Clerk	574	562	528
Communications	1,513	1,846	1,985
General Government	3,275	3,330	3,488
City Attorneys Office	3,017	3,358	3,345
Municipal Court	2,109	2,286	2,258
Energy Strategy	2,162	-	166
Human Resources	3,184	3,735	3,765
Finance	4,736	5,118	6,240
Information Technology	5,375	6,024	6,832
Police	34,063	34,760	35,762
Fire	18,942	18,965	20,522
Police/Fire Pensions	487	487	599
Public Works	7,564	7,250	6,989
Planning, Housing, & Sustainability	2,816	2,809	2,599
Housing	196	277	81
Human Services	6,612	7,676	8,582
Library	7,021	6,550	6,851
Arts	1,040	1,368	1,243
Parks and Recreation	4,578	4,739	4,990
Open Space and Mountain Parks	33	31	27
Community Vitality	2,497	2,814	3,009
City Wide	5,665	8,651	6,185
General Fund Capital	-	-	3,650
Debt	5,102	5,105	4,442
Subtotal	\$ 124,803	\$ 130,862	\$ 137,681
Transfers Out	\$ 9,031	\$ 8,931	\$ 8,640
Total General Fund Uses	\$ 133,834	\$ 139,793	\$ 146,321
Community Housing Assistance (CHAP)			
Operating	\$ 423	\$ 499	\$ 487
Community Housing Funds	1,983	2,502	2,710
Transfers Out	71	125	122
Total CHAP Uses	\$ 2,477	\$ 3,126	\$ 3,319
Total Unrestricted Uses	\$ 136,311	\$ 142,919	\$ 149,640

CITYWIDE USES

USES BY RESTRICTED FUND (in \$1,000s)

Fund and Use	2016 Actual	2017 Approved	2018 Approved
.25 Cent Sales Tax			
Operating	\$ 5,462	\$ 5,493	\$ 5,788
Debt	9	-	-
Transfers Out	484	488	502
Capital	1,218	2,451	4,197
Subtotal	\$ 7,173	\$ 8,432	\$ 10,487
Affordable Housing Fund			
Operating	\$ 1,150	\$ 855	\$ 918
Transfers Out	525	90	100
Community Housing Funds	-	792	4,444
Subtotal	\$ 1,675	\$ 1,738	\$ 5,462
Airport			
Operating	\$ 385	\$ 389	\$ 411
Transfers Out	41	43	44
Capital	208	-	379
Subtotal	\$ 634	\$ 432	\$ 834
BMPA Debt Service Fund			
Debt	\$ 4,482	\$ 3,828	\$ 3,590
Subtotal	\$ 4,482	\$ 3,828	\$ 3,590
Boulder Junction Access GID - Parking			
Operating	\$ 4	\$ 66	\$ 99
Transfers Out	6	28	28
Debt	-	372	417
Subtotal	\$ 10	\$ 466	\$ 544
Boulder Junction Access GID - TDM			
Operating	\$ 86	\$ 185	\$ 426
Transfers Out	4	3	4
Subtotal	\$ 90	\$ 188	\$ 430
Boulder Junction Improvement			
Capital	\$ 1,668	\$ 959	\$ 350
Subtotal	\$ 1,668	\$ 959	\$ 350
Capital Development			
Operating	\$ 7	\$ 7	\$ 7
Transfers Out	155	-	-
Capital	292	2,200	5,660
Subtotal	\$ 454	\$ 2,207	\$ 5,667
Climate Action Plan			
Operating	\$ 1,810	\$ 1,694	\$ 1,680
Transfers Out	116	135	139
Subtotal	\$ 1,926	\$ 1,829	\$ 1,819
Community Development Block Grant (CDBG)			
Operating	\$ 217	\$ 185	\$ 188
Transfers Out	18	25	26
Community Housing Funds	1,048	440	442
Subtotal	\$ 1,283	\$ 650	\$ 656

CITYWIDE USES

USES BY RESTRICTED FUND (in \$1,000s)

Fund and Use	2016 Actual	2017 Approved	2018 Approved
Downtown Commercial District			
Operating	\$ 5,260	\$ 4,536	\$ 6,345
Debt	5,667	1,838	1,874
Transfers Out	366	281	314
Capital	166	678	166
Subtotal	\$ 11,459	\$ 7,333	\$ 8,699
HOME			
Operating	\$ 88	\$ 88	\$ 89
Transfers Out	1	12	12
Community Housing Funds	686	726	708
Subtotal	\$ 775	\$ 825	\$ 809
Library			
Operating	\$ 1,178	\$ 1,411	\$ 1,414
Subtotal	\$ 1,178	\$ 1,411	\$ 1,414
Lottery			
Capital	\$ 524	\$ 1,557	\$ 1,007
Subtotal	\$ 524	\$ 1,557	\$ 1,007
Open Space			
Operating	\$ 15,756	\$ 18,051	\$ 18,807
Debt	6,085	5,464	4,471
Transfers Out	1,578	1,903	2,728
Capital	5,073	9,530	9,007
Subtotal	\$ 28,492	\$ 34,949	\$ 35,013
Permanent Park & Recreation			
Operating & Maintenance Projects	\$ 982	\$ 920	\$ 963
Transfers Out	96	109	105
Capital	1,077	2,202	3,230
Subtotal	\$ 2,155	\$ 3,231	\$ 4,298
Planning & Development Services			
Operating	\$ 9,951	\$ 10,193	\$ 10,813
Transfers Out	1,275	2,185	2,251
Subtotal	\$ 11,226	\$ 12,378	\$ 13,064
Recreation Activity			
Operating	\$ 10,110	\$ 10,919	\$ 11,259
Subtotal	\$ 10,110	\$ 10,919	\$ 11,259
Stormwater/Flood Management Utility			
Operating	\$ 4,156	\$ 4,313	\$ 4,515
Debt	1,969	1,976	1,970
Transfers Out	440	549	543
Capital	13,241	6,407	7,057
Subtotal	\$ 19,806	\$ 13,245	\$ 14,085
Sugar Sweetened Beverage Distribution Tax			
Operating	\$ -	\$ -	\$ 1,500
Subtotal	\$ -	\$ -	\$ 1,500
Transit Pass General Improvement District			
Operating	\$ 17	\$ 16	\$ 17
Subtotal	\$ 17	\$ 16	\$ 17

CITYWIDE USES

USES BY RESTRICTED FUND (in \$1,000s)

Fund and Use	2016 Actual	2017 Approved	2018 Approved
Transportation			
Operating	\$ 21,703	\$ 19,338	\$ 19,169
Transfers Out	2,009	2,030	2,009
Capital	16,823	14,733	13,080
Subtotal	\$ 40,535	\$ 36,101	\$ 34,258
Transportation Development			
Operating	\$ 29	\$ 104	\$ 180
Transfers Out	10	11	11
Capital	589	1,430	2,301
Subtotal	\$ 628	\$ 1,545	\$ 2,492
University Hill Commercial District			
Operating	\$ 526	\$ 608	\$ 585
Transfers Out	62	48	49
Subtotal	\$ 588	\$ 656	\$ 634
Wastewater Utility			
Operating	\$ 8,792	\$ 9,064	\$ 9,526
Debt	4,551	4,523	5,653
Transfers Out	1,125	1,245	1,272
Capital	8,988	8,611	18,285
Subtotal	\$ 23,456	\$ 23,443	\$ 34,736
Water Utility			
Operating	\$ 16,507	\$ 16,282	\$ 16,940
Debt	6,600	6,849	8,136
Transfers Out	1,474	1,882	1,888
Capital	12,655	9,552	43,107
Subtotal	\$ 37,236	\$ 34,565	\$ 70,071
Total Restricted Uses of Funds	\$ 207,580	\$ 202,903	\$ 263,195

CITYWIDE USES

USES BY INTERNAL SERVICE FUND (in \$1,000s)			
Fund and Use	2016 Actual	2017 Approved	2018 Approved
Compensated Absences			
Operating	\$ 476	\$ 964	\$ 820
Transfers Out	9	19	19
Subtotal	\$ 485	\$ 983	\$ 839
Computer Replacement			
Operating	\$ 1,958	\$ 2,275	\$ 2,301
Transfers Out	19	40	41
Subtotal	\$ 1,977	\$ 2,315	\$ 2,342
Equipment Replacement			
Operating	\$ 534	\$ 514	\$ 1,208
Transfers Out	8	6	6
Subtotal	\$ 542	\$ 520	\$ 1,214
Facility Renovation and Replacement			
Operating	\$ 1,731	\$ 882	\$ 1,536
Capital	1,751	2,311	1,742
Debt Payment - Energy Lease	878	901	933
Transfers Out	75	28	29
Subtotal	\$ 4,435	\$ 4,123	\$ 4,240
Fleet Operations and Replacement			
Operating	\$ 6,521	\$ 7,381	\$ 7,301
Transfers Out	378	312	322
Subtotal	\$ 6,899	\$ 7,693	\$ 7,623
Property & Casualty Insurance			
Operating	\$ 1,947	\$ 2,394	\$ 2,435
Transfers Out	26	-	-
Subtotal	\$ 1,973	\$ 2,394	\$ 2,435
Telecommunications			
Operating	\$ 585	\$ 521	\$ 520
Transfers Out	11	28	29
Subtotal	\$ 596	\$ 549	\$ 549
Worker Compensation Insurance			
Operating	\$ 2,038	\$ 1,704	\$ 2,446
Transfers Out	185	44	46
Subtotal	\$ 2,223	\$ 1,748	\$ 2,491
Total Internal Service Uses of Funds	\$ 19,130	\$ 20,325	\$ 21,733

CITYWIDE USES

TOTAL USES BY FUND (in \$1,000s)

Fund and Use	2016 Actual	2017 Approved	2018 Approved
Total Unrestricted Uses Of Funds	\$ 136,311	\$ 142,919	\$ 149,840
Total Restricted Uses of Funds	\$ 207,580	\$ 202,903	\$ 263,195
Total Internal Service Uses of Funds	\$ 19,130	\$ 20,325	\$ 21,733
Total City Uses Of Funds	\$ 363,021	\$ 366,147	\$ 434,768
Less: Transfers to Other Funds and ISF Exp.	\$ 41,292	\$ 44,281	\$ 45,357
Net Total City Operating Uses of Funds	\$ 321,729	\$ 321,866	\$ 389,411

USES BY CATEGORY (in \$1,000s)

Fund and Use	2016 Actual	2017 Approved	2018 Approved
All Funds			
Operating	\$ 222,200	\$ 230,823	\$ 249,116
Capital	67,302	61,189	111,654
Debt	32,227	29,854	28,641
Total	\$ 321,729	\$ 321,866	\$ 389,411

Note:

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

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

CITYWIDE USES

INTERFUND TRANSFERS (in \$1,000s)

Originating Fund

Receiving Fund	Purpose	2016 Actual	2017 Approved	2018 Approved
General				
Planning and Development Services	Subsidy	\$ 2,368	\$ 2,368	\$ 2,420
Affordable Housing	Subsidy	240	240	240
Capital Development Fund	Loan for 13th St. Clean-up	811	811	811
Recreation Activity	Subsidy	1,603	1,603	1,653
Open Space and Mountain Parks	Subsidy	1,166	1,210	1,139
Water Utility	Wells Property	93	93	93
Downtown Commercial District	Parking Meter Revenue	1,733	1,733	1,650
University Hill Commercial District	Parking Meter Revenue	425	425	425
University Hill Commercial District	1000 Walnut Debt Service	193	83	64
Fleet Replacement Fund	New Parking Technology Loan Repayment	28	28	-
Fleet Replacement Fund	Valmont Butte Loan Repayment	145	145	145
Equipment Replacement Fund	For Fire Dept. Equip. Replacement Fund	275	275	275
Subtotal		\$ 9,080	\$ 9,014	\$ 8,915
.25 Cent Sales Tax				
General	Cost Allocation	\$ 484	\$ 488	\$ 502
Subtotal		\$ 484	\$ 488	\$ 502
Affordable Housing				
General	Cost Allocation	\$ 96	\$ 90	\$ 93
Subtotal		\$ 96	\$ 90	\$ 93
Airport				
General	Cost Allocation	\$ 42	\$ 43	\$ 44
General	Loan repayment	210	-	-
Subtotal		\$ 252	\$ 43	\$ 44
Boulder Junction GID-Parking				
General	Cost Allocation	\$ 6	\$ 25	\$ 26
Downtown Commercial District (CAGID)	Loan repayment	2	2	2
Subtotal		\$ 8	\$ 27	\$ 28
Boulder Junction GID-TDM				
Downtown Commercial District (CAGID)	Loan repayment	\$ 4	\$ 3	\$ 4
Subtotal		\$ 4	\$ 3	\$ 4
BMPA Debt Service Fund				
Open Space Fund	Loan repayment	\$ 161	\$ -	\$ -
Subtotal		\$ 161	\$ -	\$ -
Capital Development				
General	Cost Allocation	\$ 5	\$ -	\$ -
Planning and Development Services	Excise Tax Collection Costs	7	7	7
Subtotal		\$ 12	\$ 7	\$ 7
Climate Action Plan Tax				
General	Cost Allocation	\$ 116	\$ 135	\$ 139
Subtotal		\$ 116	\$ 135	\$ 139
Community Housing Assistance Program				
General	Cost Allocation	\$ 71	\$ 118	\$ 122
Planning and Development Services	Excise Tax Collection Costs	7	7	7
Subtotal		\$ 78	\$ 125	\$ 129
Community Development Block Grant (CDBG)				
General	Cost Allocation	\$ 18	\$ 25	\$ 26
Subtotal		\$ 18	\$ 25	\$ 26

CITYWIDE USES

INTERFUND TRANSFERS (in \$1,000s)

Originating Fund		2016 Actual	2017 Approved	2018 Approved
Receiving Fund	Purpose			
Compensated Absences				
General	Cost Allocation	\$ 8	\$ 19	\$ 19
	Subtotal	\$ 8	\$ 19	\$ 19
Computer Replacement				
General	Cost Allocation	\$ 19	\$ 40	\$ 41
	Subtotal	\$ 19	\$ 40	\$ 41
Downtown Commercial District				
General	Cost Allocation	\$ 367	\$ 281	\$ 314
	Subtotal	\$ 367	\$ 281	\$ 314
Equipment Replacement				
General	Cost Allocation	\$ 7	\$ 6	\$ 6
	Subtotal	\$ 7	\$ 6	\$ 6
Facility Renovation and Replacement				
General	Cost Allocation	\$ 75	\$ 28	\$ 29
	Subtotal	\$ 75	\$ 28	\$ 29
Fleet Operations and Replacement				
General	Cost Allocation	\$ 378	\$ 312	\$ 322
	Subtotal	\$ 378	\$ 312	\$ 322
HOME Investment Partnership Grant				
General	Cost Allocation	\$ 1	\$ 12	\$ 12
	Subtotal	\$ 1	\$ 12	\$ 12
Open Space and Mountain Parks				
General	Cost Allocation	\$ 1,578	\$ 1,903	\$ 1,960
	Subtotal	\$ 1,578	\$ 1,903	\$ 1,960
Permanent Parks and Recreation				
General	Cost Allocation	\$ 97	\$ 102	\$ 105
Planning and Development Services	Excise Tax Admin	7	7	7
	Subtotal	\$ 104	\$ 109	\$ 112
Planning and Development Services				
General	Cost Allocation	\$ 1,275	\$ 2,185	\$ 2,251
	Subtotal	\$ 1,275	\$ 2,185	\$ 2,251
Property and Casualty Insurance				
General	Cost Allocation	\$ 26	\$ -	\$ -
	Subtotal	\$ 26	\$ -	\$ -
Stormwater/Flood Management Utility				
General	Cost Allocation	\$ 304	\$ 339	\$ 349
Facilities Replacement Fund	Facility Replacement	-	40	-
Planning and Development Services	Subsidy	136	161	186
Transportation	Transportation	-	8	8
	Subtotal	\$ 440	\$ 548	\$ 543
Telecommunications				
General	Cost Allocation	\$ 11	\$ 28	\$ 29
	Subtotal	\$ 11	\$ 28	\$ 29

CITYWIDE USES

INTERFUND TRANSFERS (in \$1,000s)

Originating Fund

Receiving Fund	Purpose	2016 Actual	2017 Approved	2018 Approved
Transportation				
General	Cost Allocation	\$ 1,723	\$ 1,486	\$ 1,531
General	Boulder Creek Maintenance	-	15	-
General	HHS	13	13	13
Planning and Development Services	Subsidy	241	338	432
Recreation Activity	Expand Program	28	13	28
Transit Pass General Improvement District	Subsidy	5	5	5
Facility Replacement	Facility Replacement	-	160	-
Subtotal		\$ 2,010	\$ 2,030	\$ 2,009
Transportation Development				
General	Cost Allocation	\$ 4	\$ 4	\$ 4
Planning and Development Services	Excise Tax Admin	7	7	7
Subtotal		\$ 11	\$ 11	\$ 11
University Hill Commercial District				
General	Cost Allocation	\$ 62	\$ 48	\$ 49
Subtotal		\$ 62	\$ 48	\$ 49
Wastewater Utility				
General	Cost Allocation	\$ 899	\$ 923	\$ 951
Planning and Development Services	Subsidy	226	266	306
Facility Replacement	Facility Replacement	-	40	-
Transportation	Transportation	-	16	16
Subtotal		\$ 1,125	\$ 1,245	\$ 1,273
Water Utility				
General	Cost Allocation	\$ 1,189	\$ 1,518	\$ 1,563
Planning and Development Services	Subsidy	284	268	308
Facility Replacement	Facility Replacement	-	80	-
Transportation	Transportation	-	16	16
Subtotal		\$ 1,473	\$ 1,882	\$ 1,887
Worker's Compensation Insurance				
General	Cost Allocation	\$ 29	\$ 44	\$ 46
Recreation Activity	Wellness Program	95	-	-
Subtotal		\$ 124	\$ 44	\$ 46
Total		\$ 19,403	\$ 20,688	\$ 20,799

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



4 | ENERGY STRATEGY & ELECTRIC UTILITY DEVELOPMENT PROJECT

PROJECT OVERVIEW

The Boulder community has long been committed to climate action resulting in meaningful reductions to harmful greenhouse gas emissions. Since 2010, the city has focused on changing its energy supply, which is currently one of the more carbon-intensive in the country, to draw from renewable sources while keeping rates and reliability comparable to what is offered through the current provider. To that end, the city has pursued a strategy of creating a locally-owned electric utility (municipalization). Voter-supported research into the possibility of creating a local electric utility has demonstrated the feasibility, as well as the benefits, of such an approach. In 2014, after analysis and exploration resulted in council's approval to move forward with condemning assets and forming a local electric utility, staff shifted its efforts to developing and implementing a detailed transition plan.

The Utility Occupation Tax (UOT) approved by voters in 2011 to fund the municipalization effort expires December 31, 2017. Council approved a ballot measure to extend the UOT, which was presented to, and approved by, voters in November 2017. As the outcome of the vote was uncertain at the time the budget was approved, staff presented two budget scenarios reflecting potential paths forward depending on the outcome of the vote. Scenario 1 assumed the municipalization ballot initiative did not pass, and therefore did not include a contingency for continued funding of the municipal electric project after 2017, while recognizing that work will need to continue to develop new strategies and programs to ensure progress continues toward achieving the city's climate action goals. The Approved Budget includes this more conservative scenario. By contrast, Scenario 2 assumed voter approval of the initiative and includes funding for these continued efforts. As voters approved the UOT and associated ballot items, staff is prepared with an amended budget as outlined in Scenario 2 for council consideration in 2018.

The following pages highlight the project's 2017 key accomplishments, key initiatives for 2018 and associated budget scenarios, including strategies and programs to ensure the city continues to make progress toward achieving its climate action goals.

2017 ACCOMPLISHMENTS

In 2017, the energy future/municipalization work plan focused on the Colorado Public Utilities Commission (PUC) transfer of assets case litigation process, implementation of the municipalization work plan, and energy innovation strategies and programs to ensure the city continues to make progress toward achieving its climate action goals of 100 percent clean electricity and 100MW of local generation by 2030. Key accomplishments of 2017:

- Submitted the third supplemental verified transfer of assets application and direct testimony in support of the application to the PUC in May; the PUC is expected to make a decision on the application in September.
- Implemented the municipalization work plan including ongoing power supply negotiations.
- Continued work on the Key Accounts program, operations policies and procedures, vendor evaluations, ongoing communications and outreach work and the negotiated Electric Services Agreement with the University of Colorado Boulder.
- Implemented energy innovation strategies and programs including initial steps to develop a community and city organization solar strategy.
- Secured \$61,000 in funding to improve access to electric vehicle charging and develop an expanded electric vehicle strategy.
- Partnered with the University of Colorado Boulder, Boulder Housing Partners and Via Mobility Services to pilot three energy resilience projects and continued regional climate collaboration.
- Participated in PUC proceedings outside of the municipalization application.

ENERGY STRATEGY & ELECTRIC UTILITY

KEY INITIATIVES FOR 2018

SCENARIO 1: In preparing the 2018 Energy Strategy and Electric Utility Development project budget, staff assumed two scenarios, implementation of which was dependent on the outcome of the November 2017 vote to extend the UOT. The first scenario, being the most conservative, assumed Boulder voters did not approve the extension of the UOT, and municipalization does not move forward. In this scenario, staffing and associated NPE resources are needed to fund activities through the 1st quarter of 2018 to ensure the city continues to make progress in achieving its climate action goals.

- Working with the community and city departments to develop an alternative strategy from municipalization to ensure the city continues to make progress toward its climate goals and identify needed funding to support achieving the city's climate goals.
- Working closely with existing and emerging coalitions to develop legislative and regulatory strategies, as well as identify key opportunities that support Boulder's ability to achieve its clean energy and emissions targets.
- Continuing ongoing development of an Electric Vehicle Strategy with a focus on infrastructure, policy, code, fuel supply, community outreach and pilot projects, and apply for funding from Colorado's Department of Public Health and Environment Volkswagen Settlement allocation to develop fast charging infrastructure in Boulder.
- Beginning implementation of a Solar Strategy for the community and city facilities based on consultant recommendations, as the budget permits.
- Continuing to participate as an intervenor in PUC processes, as staff is available, including Xcel Energy's (Xcel) Electric Resource Plan, Rate Case and other dockets.

SCENARIO 1 ENERGY PROJECT DETAIL/BUDGET: Under Scenario 1, staff and NPE are funded through the General Fund through the 1st quarter of 2018. The total budget request is \$229,326 (Chart 1). During the first quarter, these resources will be dedicated to developing strategies for achieving 100 percent clean electricity and meeting the city's local generation goals of 50MW by 2020 and 100 MW by 2030 without controlling the electric power supply. This effort will also encompass evaluation of an implementation strategy, based on budget availability, for solar and EV strategies, aggressively protecting Boulder's interest and furthering state and national emission reduction policy at the PUC and legislature, and identifying and seeking funding for energy innovation and partnership pilots.

ENERGY STRATEGY & ELECTRIC UTILITY DEVELOPMENT SCENARIO 1				
	2012 - 2014 Actual	2015-2016 Actual	2017 Revised Budget	2018 Approved Budget
Staffing				
	4.50	6.50	6.50	-
Total Staffing	4.50	6.50	6.50	-
Expenditure by Category				
Personnel	\$ 1,473,003	\$ 1,880,969	\$ 1,275,468	\$ 179,326
Operating	3,996,280	2,661,994	2,675,772	50,000
Total Expenditures	\$ 5,469,283	\$ 4,542,963	\$ 3,951,240	\$ 229,326
Funding Source				
General - Utility Occupation Tax	\$ 5,757,000	\$ 4,031,420	\$ 2,015,710	\$ -
General - City Manager Contingency	-	374,400	239,476	-
General - Other One-Time Funding	-	-	1,545,480	229,326
Total Funding Source	\$ 5,757,000	\$ 4,405,820	\$ 3,800,666	\$ 229,326
Surplus/(Deficit)	\$ 287,717	\$ (137,143)	\$ (150,574)	\$ -

[1] Funding for staffing through 1st quarter of 2018. Because these staff are fixed term and funding is included for 1st quarter only, no FTE counts are included. This will be revisited in 2018 pending outcome of UOT ballot item.

[2] Amounts through 2017 include municipalization legal expenses. 2018 includes non-personnel expenses for staffing through Q1 2018.

[3] Up to \$1.0M was allocated from City Manager's Contingency to be reimbursed if the city creates an Electric Utility.

[4] Surplus received in 2012-2014 from UOT was used to offset "Other One-Time Funding" in 2015-2017.

ENERGY STRATEGY & ELECTRIC UTILITY

SCENARIO 2: In addition to the November 2017 ballot question, the PUC will make a decision on the city's third supplemental verified application for a separation and engineering proposal and associated transfer of assets case. This would allow the city to get to a go/no-go decision milestone, which will determine whether the city moves forward with the creation of the utility or takes an off-ramp. Staff anticipates that the go/no-go decision will occur in 2019 or 2020, when the city knows the total cost of acquisition, transition and separation through condemnation proceedings and construction bids.

In 2018, the city will continue with legal and regulatory proceedings (condemnation, PUC activities and related engineering work), implementation of the municipalization transition work plan, and other start-up activities necessary to launch and operate an electric utility. The city will also continue to provide and participate in energy-related programs and initiatives towards achieving Boulder's climate action goals.

- Coordinating separation detailed engineering design, cost estimates and construction schedule with Xcel in support of the PUC Phase II litigation process.
- Coordinating an updated valuation study of electric assets and make an offer to Xcel. If the offer is declined, the city intends to file a condemnation petition and support the condemnation proceeding process.
- Negotiating a power supply arrangement with Xcel or developing an RFP and soliciting bids on the power supply arrangement.
- Continuing ongoing efforts related to transition plan implementation, which include key accounts program development, policies and procedures development, engagement of community working groups on various program strategies for the utility, and ongoing communication and outreach work.

SCENARIO 2 ENERGY PROJECT DETAIL/BUDGET: Scenario 2 reflects the passage of the UOT extension in 2017 and a decision by the city to continue to explore municipalization and, ultimately, determine whether to move forward with forming the electric utility (go/no-go milestone). In this scenario, the budget (Chart 2) funds salaries for employees dedicated to the effort, associated NPE purchased services, equipment and supplies, and legal and technical work (plus 30 percent contingency) necessary to prepare for the potential acquisition of the local electric distribution system and launch of a municipal utility, including condemnation, PUC and engineering costs.

ENERGY STRATEGY & ELECTRIC UTILITY DEVELOPMENT SCENARIO 2			
	2018	2019	2020
Expenditure by Type			
Personnel	\$ 1,090,158	\$ 1,111,961	\$ 1,134,200
Operating Expenses	216,252	295,577	301,489
Regulatory & Legal [1]	7,224,792	2,033,958	238,481
Contingency [2]	2,167,438	610,187	71,544
Total Expenditures	\$ 10,698,640	\$ 4,051,683	\$ 1,745,714

[1] Regulatory and legal expenses include \$4.44 million for engineering in 2018.

[2] Contingency is approximately 30% of the regulatory and legal expense.

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5 | CENTRAL BROADWAY PLANNING PROJECT

CENTRAL BROADWAY LONG-TERM PLANNING & CITY FACILITIES ASSESSMENT

(Alpine-Balsam, Boulder Civic Area, & Other Related Projects)

PROJECT OVERVIEW

The City of Boulder is continuing with two long-term planning projects along the central Broadway corridor: Alpine-Balsam (Alpine-Balsam) and the Boulder Civic Area (Civic Area). A third project, the City Facilities Assessment, will inform outcomes of both the Civic Area and the Alpine-Balsam projects. There are also several other city projects and initiatives that connect to these large planning projects (e.g. University Hill Reinvestment Strategy, Broadway and Iris, etc.). This special highlight section on the Central Broadway Long-Term Planning projects serves to bring information together in one place to show the major components of the work plan and supporting budget. This is not an all-inclusive list; rather, this section focuses on a handful of projects that are centrally organized and holistically managed by an interdepartmental team of city staff. Phases and timing to implement these planning projects will be defined by analyses currently underway, informed by community input and guided by council decision making, and will depend on the availability of funding sources.

ALPINE-BALSAM: The Alpine-Balsam site includes 8.8 acres of property that formerly housed the Boulder Community Health (BCH) on Broadway. The city purchased the BCH – Broadway campus site in December 2015. The property includes over 355,000 square feet of existing building space, a five-story parking structure, and two large surface parking areas. The planning process for the site will involve extensive public participation over the next few years, which will inform changes to the Boulder Valley Comprehensive Plan (BVCP) and ultimately how the site will be used. The Alpine-Balsam project presents a unique opportunity to help ensure future redevelopment of the site fits the community’s vision and goals, responds to community needs, and enhances the character of the neighborhood.

2017 ACCOMPLISHMENTS

In June 2017, the City Council adopted the Alpine-Balsam Vision Plan, which established a Vision and Guiding Principles for the redevelopment of the site, supported by strategies and performance criteria. This work summarizes many different community engagement activities, including community workshops, an open house, pop-up events, and various opportunities for online input.

KEY INITIATIVES FOR 2018

The second phase of work at Alpine-Balsam includes area planning, site analysis, and redevelopment scenario analysis. This phase of work will include an urban design plan for the site and preliminary area plan based on a range of options building on the Vision Plan. Prior to planning, additional site analysis and technical studies will likely include geotechnical services, travel demand management services, and the future of healthcare services. The area plan will focus on the city-owned property and adjacent areas of influence. The plan will address land uses, public spaces, community facilities, parks and trail connections, drainage, streetscape, transportation, and building design guidelines, as well as other site and community needs that arise during the planning process. Continuous community engagement will occur throughout this process to help determine the future use of the Alpine-Balsam site.

CENTRAL BROADWAY PLANNING PROJECT

CIVIC AREA: The Boulder Civic Area site includes the area between Canyon Boulevard and Arapahoe Avenue and between 9th and 14th Streets. The Civic Area Master Plan, adopted in June 2015, expresses a long-term vision to transform the Civic Area into a unique place that reflects the community's shared values and diversity. Implementation of the Boulder Civic Area Master Plan is expected to take place over the next 10 to 20 years.

2017 ACCOMPLISHMENTS

The first phase of implementation is currently moving forward thanks to passage of the November 2014 Community, Culture and Safety tax. In September 2016, the city began construction on the Phase I park improvements (\$8.7 million) in coordination with the more than \$5 million from the tax devoted to Boulder Creek Path improvements, 11th Street lighting, public art, and Arapahoe Avenue underpass improvements at 13th Street. The park improvements are expected to be completed before the end of 2017. Also in 2017, a cross-department planning and design for Phase 2 park and East Bookend improvements started with community input. The City Facilities Vision Plan, which will guide the planning and design for city facilities at both the Civic Area and Alpine-Balsam, is also nearing completion.

The Civic Area also hosts a wide range of festivals and events throughout the year. Staff from Parks and Recreation, Community Vitality and the Library continue to meet regularly with community representatives to coordinate opportunities for activation, events and programs that will provide many opportunities for public enjoyment of the park. Staff continues to meet with various event promoters to develop plans and opportunities for future events once the initial Phase I construction is complete.

KEY INITIATIVES FOR 2018

Additional Civic Area Master Plan implementation is taking the form of developing concept-level program and spatial planning analysis, as well as alternatives for the East Bookend, the portion of the Civic Area bounded by Arapahoe, 13th, Canyon, and 14th. In addition to the existing elements such as the Dushanbe Tea House and the Boulder Museum of Contemporary Art, other elements may include city facilities, a Public Market Hall, parking, etc. This planning work is being coordinated with the City Facilities Assessment, planning for further park improvements east of Broadway, the Canyon Complete Street project, and mobility planning around and nearby the downtown transit hub. These work efforts will help define the full program of uses to be accommodated in the East Bookend and their potential configuration.

CITY FACILITIES ASSESSMENT: Currently, city staff and services are spread out across 41 city-owned facilities and approximately 54,000 square feet of leased space throughout the community. This situation inhibits high-quality customer service, impedes efficiency, and is not economical. The Civic Area Master Plan recommended the removal of two city office buildings (Park Central and New Britain) in the High Hazard Flood Zone, as well as the possibility of repurposing the Municipal and/or Atrium Buildings. The purchase of the Alpine-Balsam site created an opportunity to consider both the Civic Area and the Alpine-Balsam site in responding to the city's decentralized office challenges in a way that reflects Boulder's vision and values. The city initiated the City Facilities Assessment to address these challenges and take advantage of these opportunities.

2017 ACCOMPLISHMENTS

In 2017, staff and a consultant team developed guiding principles for new and renovated city facilities in the context of "what is the city facility of the future for Boulder?" With input from the community, the goal was to deliberately group functions, departments, and work in such a way that engages the community, provides excellent and accessible customer service, improves efficiency for staff, makes buildings easy to maintain and operate at peak performance, and reflects the vision and values of the community.

CENTRAL BROADWAY PLANNING PROJECT

KEY INITIATIVES FOR 2018

The second phase of work will develop city-wide facility design guidelines and performance standards and refine city space needs into a complete program that could be used in design of facilities at Alpine-Balsam and/or in the Civic Area. This work also will include an initial analysis of different redevelopment strategies for city facilities, such as the pros and cons of city ownership of facilities versus a leasing arrangement.

OTHER RELATED CITY PROJECTS AND INITIATIVES: While the ongoing planning projects described above (Alpine-Balsam, Civic Area, and City Facilities Assessment) will be closely coordinated and represent significant work efforts in 2018 and beyond, there are also many other related city projects and initiatives that will inform the work. These other projects are included in the Central Broadway Long-Term Planning Projects (CB-PP) because they are holistically managed by an interdepartmental team of city staff. A few examples of other CB-PP projects are:

- **Central Broadway Corridor Design Framework** - The efforts described above are informed by the “Central Broadway Corridor Design Framework,” a planning tool the City Council accepted in June 2017. The Central Broadway Corridor Design Framework articulates a shared understanding of the existing and potential future interrelationships between five key activity centers along the central stretch of Broadway: University Hill/CU; the Civic Area; Downtown; the Alpine-Balsam (BCH) site; and Boulder County’s site at Broadway and Iris.
- **University Hill Reinvestment – CU Conference Center/Hotel** - In 2014, council made it a priority to improve quality of life on University Hill for residents, visitors and businesses. The University Hill Reinvestment Strategy provides a framework for pursuing improvements, with the city acting as a catalyst for sustained public/private partnerships and private investment over the long term. For example, the University Hill Event Street is currently under construction and work is ongoing to look at the alleys of the Hill Commercial Area as an opportunity to further the goals of the city’s Access Management and Parking Strategy and Hill Reinvestment Strategy.

The University of Colorado is in the process of selecting a private partner for the development and operation of a Hotel/Conference Center at the corner of Grandview and Broadway. In addition, a private hotel development is being considered across Broadway. Those projects, combined with other redevelopment efforts on the Hill, amplify the need for high-quality multi-modal connections between the Hill and the Civic Area/Downtown, and a well-coordinated access and parking management strategy between the CU Hotel/Conference Center and the Hill. Regarding the multi-modal Hill/Civic Area connections, city staff has conducted concept-level analysis of a physical/mobility connections (particularly with respect to the so-called “Andrews Arboretum Promenade”).

- **Canyon Boulevard Complete Street Study** - The Canyon Boulevard Complete Street Study has begun and is developing design options to improve travel and the travel experience through urban design and placemaking for all users along and across Canyon Boulevard from 9th to 17th Street.
- **Broadway and Iris** - If the city and county decide to move forward with joint development of government facilities at the Alpine-Balsam site, thereby opening up the possibility of redevelopment at the county’s Broadway-Iris site, some form of planning will commence to examine redevelopment options there.
- **Civic Use Pad** - Discussions are ongoing regarding the potential for a mixed-use building on the pad adjacent to the St. Julien Hotel, which could include a “civic use” space of approximately 8,000 square feet on the first floor along with hotel uses above. In May 2015, the city and the St. Julien signed a letter of intent outlining at a high level the key issues, process, and responsibilities for moving forward.

CENTRAL BROADWAY PLANNING PROJECT

BUDGET AND SOURCES

This special highlight section on the Central Broadway Long-Term Planning projects serves to bring background information together in one place. However, in recognition that many departments contribute to the success of these projects, the pieces of each of these projects are funded through many different individual department budget requests. A large portion of the funding for the long-term planning projects (Alpine-Balsam and Civic Area) comes from the Planning, Housing and Sustainability, Public Works, and Parks and Recreation departments. The budget for the University Hill Reinvestment Strategy currently resides with the Community Vitality Department in the form of funding for University Hill Community Development programs and related pilot projects (Hill Employee EcoPass Program and the Residential Service District). Of note, this is not an all-inclusive list of all details and budgets.



6 | DEPARTMENT OVERVIEWS

2018 DEPARTMENT OVERVIEWS:

City Attorney's Office

City Clerk's Office

City Council

City Manager's Office

Communication

Community Vitality

Finance

Fire-Rescue

General Governance

Human Resources

Human Services

Information Technology

Library & Arts

Municipal Court

Open Space & Mountain Parks

Parks & Recreation

Planning, Housing & Sustainability

Police

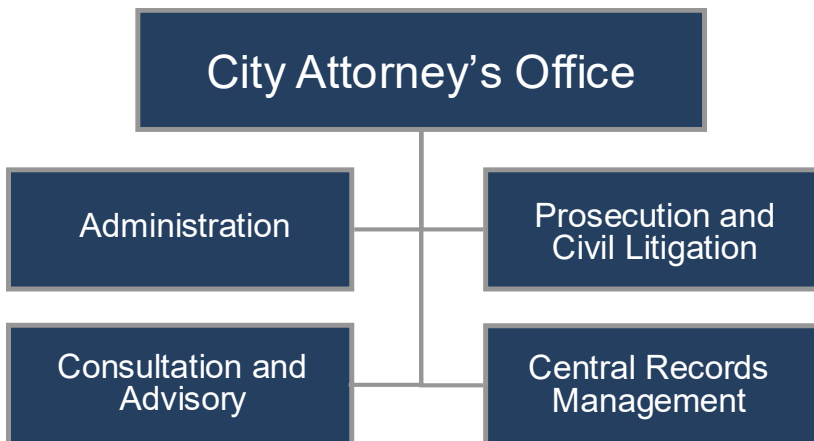
Public Works

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CITY ATTORNEY'S OFFICE

2018 APPROVED BUDGET

\$3,476,336



MISSION

The City Attorney's Office is the legal advisor to the City Council, the city's boards and commissions, and all city officials. The City Attorney's Office also represents the city in civil litigation and prosecutes violations of the municipal code. Real Estate Services supports property acquisition, sale and lease for all departments other than Open Space and Mountain Parks. Central Records maintains the official files for the city and provides copies of official actions of the city upon request. It also oversees records management for the city.

DEPARTMENT OVERVIEW

Administration

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

Consultation and Advisory

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

Prosecution and Civil Litigation

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

Central Records

The records office oversees records management for the city, including on-line access, retention, and destruction. The office establishes and trains on best industry practices and assists both internal and external customers with researching current and archived documents of the City Council. Receives, advises and coordinates Colorado Open Records Act requests.

CITY ATTORNEY'S OFFICE

2017 ACCOMPLISHMENTS

- Supported the Boulder Energy Future project, serving on the executive team, leading the acquisition team, representing the city before the Public Utilities Commission and working with outside counsel before the Federal Energy Regulatory Commission.
- Prosecuted municipal code violations, including new violations of the bear trash ordinance and the short-term rental ordinance.
- Provided support to city boards and commissions, including providing attorney staffing at City Council, Planning Board, Landmarks Board, the Beverage Licensing Authority and the Board of Zoning Adjustments on a regular basis and as needed at the Open Space Board of Trustees, the Parks and Recreation Advisory Board, the Human Relations Commission and the Transportation Advisory Board.
- Provided support for implementation of the Sugar Sweetened Beverage Tax.
- Supported implementation of the Cooperative Housing Ordinance.
- Coordinated responses to Colorado Open Records Act requests.
- Organized and lead council executive sessions.

KEY INITIATIVES FOR 2018

- Continuing to provide legal support and direction for the Boulder Energy Future project.
- Continuing to support the City Council's initiatives.
- Supporting increased enforcement of the rental licensing and occupancy code provisions.
- Working on mobile home park ordinances to provide better protection for residents.
- Analyzing the city's remaining on-median ordinance and propose updates.
- Working on a drone ordinance.
- Finalizing an agreement with Boulder Rifle Club.



FUN FACT:

In any given year, the City Attorney's Office reviews approximately 2,000 city contracts.

CITY ATTORNEY'S OFFICE

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
City Attorney Total			\$ 35,000	-	-	-
General Fund						
		Increase for employee resources including software subscriptions, professional dues, development, furniture, etc.	\$ 35,000	-	\$ -	-

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration	1.50	\$ 431,325	1.50	\$ 420,039	1.50	\$ 419,750	-	\$ (289)
City Records Management	2.50	227,222	2.50	320,273	2.50	248,287	-	(71,986)
Consultation and Advisory	14.28	1,780,745	16.30	1,956,750	16.30	1,957,022		272
Prosecution and Civil Litigation ¹	7.42	694,046	7.35	783,205	7.35	851,278	-	68,073
Total	25.70	\$ 3,133,337	27.65	\$ 3,480,267	27.65	\$ 3,476,336	-	\$ (3,930)

EXPENDITURE BY CATEGORY

Personnel	\$ 2,834,098	\$ 3,060,284	\$ 3,149,797	\$ 89,514
Operating	243,431	357,662	258,127	(99,535)
Interdepartmental Charges	55,808	62,321	68,412	6,091
Total	\$ 3,133,337	\$ 3,480,267	\$ 3,476,336	\$ (3,930)

STAFFING AND EXPENDITURE BY FUND

General	24.70	\$ 3,016,637	26.65	\$ 3,357,988	26.65	\$ 3,345,049	-	\$ (12,938)
Property and Casualty Insurance	1.00	116,700	1.00	122,279	1.00	131,287	-	9,008
Total	25.70	\$ 3,133,337	27.65	\$ 3,480,267	27.65	\$ 3,476,336	-	\$ (3,930)

Note:

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

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CITY CLERK'S OFFICE

2018 APPROVED BUDGET

\$527,660

City Clerk

MISSION

The mission of the City Clerk's Office is to provide 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.

DEPARTMENT OVERVIEW

City Clerk and Support Services

The City Clerk's Office administers municipal elections, as well as the City Council's Master Calendar and subsequent agendas, meetings and minutes. In addition, the City Clerk's Office supports the City Council through administration of the annual Boards and Commissions recruitment, interviews, appointments and orientation process. Other examples of service excellence provided to staff and the community include:

- The processing of all special rules and regulations;
- Annexations;
- Domestic Partnership Registry; and
- Sister City Program oversight.

2017 ACCOMPLISHMENTS

- Started implementing Agenda Management Software.
- Created forms and instructions to facilitate citizen initiative petition process.
- Began Internal Assessment and Structural Review processes.

KEY INITIATIVES FOR 2018

- 2018 annual City Council retreat.
- 2018 annual board and commission recruitment and appointment processes.
- 2018 annual Sister City dinner.

CITY CLERK'S OFFICE

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
City Clerk Total			\$	-	-	\$ 59,048 1.00
	General Fund					
		Admin. Specialist II -Extend fixed-term position for 1 year.	\$	-	-	\$ 59,048 1.00

DEPARTMENT DETAIL

2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

STAFFING AND EXPENDITURE BY PROGRAM

City Clerk and Support Services

Conduct of Elections Including Campaign

Finance Reform/

Matching Funds Administration

Board and Commission Administration

General Administration

Sister City Administration

	0.30	\$ 116,972	0.30	\$ 185,994	0.30	\$ 143,607	-	\$ (42,387)
	0.20	37,706	0.20	29,631	0.20	30,643	-	1,012
	3.40	402,743	3.40	329,513	3.40	336,315	-	6,802
	0.10	16,634	0.10	16,421	0.10	17,095	-	674
Total	4.00	\$ 574,055	4.00	\$ 561,559	4.00	\$ 527,660	-	\$ (33,898)

EXPENDITURE BY CATEGORY

Personnel

Operating

Interdepartmental Charges

	\$ 456,605	\$ 368,940	\$ 386,040	\$ 17,100
	108,683	177,802	126,803	(50,999)
	8,767	14,817	14,817	-
Total	\$ 574,055	\$ 561,559	\$ 527,660	\$ (33,898)

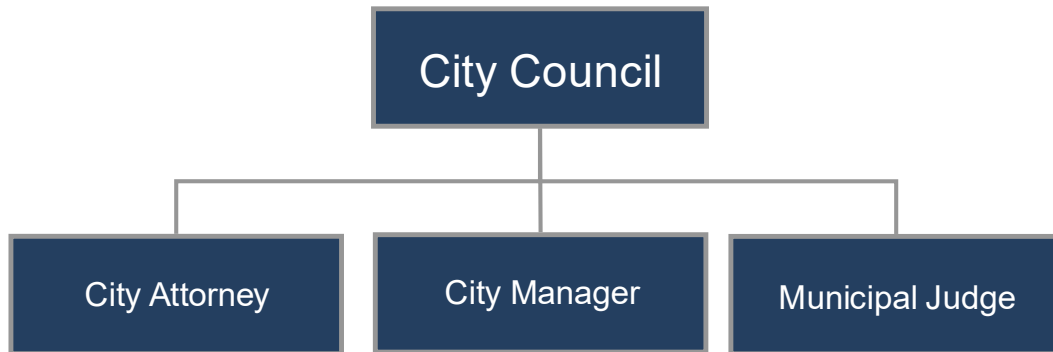
STAFFING AND EXPENDITURE BY FUND

General	4.00	\$ 574,055	4.00	\$ 561,559	4.00	\$ 527,660	-	\$ (33,898)
Total	4.00	\$ 574,055	4.00	\$ 561,559	4.00	\$ 527,660	-	\$ (33,898)

CITY COUNCIL

2018 APPROVED BUDGET

\$243,566



MISSION

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

DEPARTMENT OVERVIEW

City Attorney

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

Municipal Judge

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

City Manager

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

CITY COUNCIL

DEPARTMENT DETAIL

	2016 Actual	2017 Approved Budget	2018 Approved Budget	Variance 2017 to 2018
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Council	\$ 203,459	\$ 240,711	\$ 243,566	\$ 2,855
Total	\$ 203,459	\$ 240,711	\$ 243,566	\$ 2,855
EXPENDITURE BY CATEGORY				
Personnel	\$ 117,805	\$ 114,181	\$ 117,036	\$ 2,855
Operating	80,557	122,508	122,508	-
Interdepartmental Charges	5,097	4,022	4,022	-
Total	\$ 203,459	\$ 240,711	\$ 243,566	\$ 2,855
EXPENDITURE BY FUND				
General	\$ 203,459	\$ 240,711	\$ 243,566	\$ 2,855
Total	\$ 203,459	\$ 240,711	\$ 243,566	\$ 2,855

Note:

No budgeted FTE included in City Council.

CITY MANAGER'S OFFICE

2018 APPROVED BUDGET

\$3,300,776



MISSION

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

DEPARTMENT OVERVIEW

City Manager's Office Administration and Operations

The 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; develop and recommend alternative solutions to community problems for council consideration; plan and develop new programs to meet future needs of the city; prepare the annual budget; and foster community pride in city government through excellent customer service.

Innovation and Analytics

The Office of Innovation and Analytics works as a city-wide partner to improve overall city effectiveness. Our efforts are achieved through programs and initiatives focused on:

- High Performance Government: Using process-driven continuous improvement to measure and manage our performance and better serve our constituents, as well as building and managing tools that improve transparency and accountability.
- Data-driven Decision Making: Understanding, collaborating with, and leveraging our information assets for effective program outcomes.

CITY MANAGER'S OFFICE

DEPARTMENT OVERVIEW, CONTINUED

Innovation and Analytics, Continued

- Operational Efficiency: Mirroring our innovative policies with shared, efficient, and transparent internal operations practices.
- A Culture of Innovation: Seeking value-added changes, creative thinking and collaboration, and engaging our highly talented staff in problem solving for the benefit of our entire community.
- Our Community as Resource: Seeking new solutions to our most pressing community challenges through new mechanisms for direct engagement with our highly talented community members.

Policy Advisor/Intergovernmental Relations

The Policy Advisor provides the following services:

- Coordination of the development and implementation of the city's state and federal legislative agenda including all associated lobbying efforts;
- Staff representation and communication on matters of overlapping interests between the city and other governmental and quasi-governmental organizations; and
- Analysis and recommendations on special projects of intergovernmental or cross-departmental interest.

Neighborhood Services

The Neighborhood Services program focuses on building and strengthening collaborative relationships within neighborhoods and with community partners to foster relationships. The program strives to connect community needs with community resources, creating a more welcoming and connected community and enhancing quality of life by creating pathways toward effective problem-solving, resource provision, civic education, leadership, connection and engagement opportunities.

Volunteer Services

The city recognizes the value of volunteers to help achieve the community and organizational goals. The city's Volunteer Cooperative engages residents to improve their community and participate in addressing local issues, creating a community of service. In support of "Service Excellence for an Inspired Future," the Cooperative's vision is an integrated network of resources and opportunities to strengthen community stewardship. Mutually beneficial volunteer opportunities connect residents with city staff to enhance programs and policies while improving community relations, in addition to offering skills and experience for volunteers.

Resilience

Resilience is the ability of a community to prepare for and respond effectively to stress. Some stressors will come on suddenly, like the 2013 flood, wildfires, violence or illnesses. Others take their toll over time, such as economic hardship, social inequality, or the declining health of a community and its members. In either case, resilient communities not only bounce back from these challenges, they also "bounce forward," preserving the quality of life today and improving their legacy for future generations.

Building community resilience is a never-ending process and requires constant adjustment to new conditions and opportunities. The following three strategies represent the main action areas for the city:

- Connect and Prepare: Prepare all segments of the community for uncertainty and disruption by encouraging community preparedness, creating a culture of risk awareness and personalizing resilience.
- Partner and Innovate: Capitalize on the collective problem-solving and creativity of our community by leveraging advances in data, research and observations to address emerging resilience challenges.

CITY MANAGER'S OFFICE

DEPARTMENT OVERVIEW, CONTINUED

Resilience, Continued

- Transform and Integrate: Embed resilience into city operations and systems by transforming our approach to community resilience.

Community Engagement

The Community Engagement Office focuses on moving toward an integrated, representative and transparent decision-making culture where the community and city solve issues together. Efforts are focused on inclusive and transparent processes and consistency across projects, programs and initiatives. Programs are founded on capacity building and engagement. The office's work plan will be based on an implementation plan approved by city council in late 2017.

2017 ACCOMPLISHMENTS

- Appointed and convened the Public Participation Working Group.
- Completed the Community Perception Assessment of Boulder as a welcoming and inclusive community.
- Defined and launched the Innovation and Analytics program.
- Implemented the community "Better Together" workshop.
- Implemented the city's 2017 state and federal legislative agenda.
- Established the Volunteer Cooperative with a focus on a mission statement.
- Developed customer service principles for the organization.

KEY INITIATIVES FOR 2018

- Implementing Public Participation Working Group recommendations.
- Continuing implementation of the Resilience Strategy Work Plan.
- Continuing work on the Central Boulder Planning Projects, including Alpine-Balsam, Civic Area, CU Conference Center and the Hill Hotel.
- Developing a community-wide retail strategy.
- Implementing the Innovation and Analytics program, with a focus on process improvement, open data and performance measures.
- Implementing the city's 2018 state and federal legislative agenda and adopting the same for 2019.
- Implementing the city's Homelessness and Human Services Strategy.

CITY MANAGER'S OFFICE

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
City Manager Total			\$ 192,576	1.00	\$ 201,002	2.00
General Fund						
		Community Engagement Specialist - New 2-year fixed-term position including associated operating costs.	\$ -	-	\$ 95,337	1.00
		Innovation and Data Resourcing - New 2-year fixed-term position including associated operating costs.	-	-	105,665	1.00
		Community Engagement Manager - New standard position. Includes \$50K for implementation of program.	192,576	1.00	-	-

DEPARTMENT DETAIL

2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

STAFFING AND EXPENDITURE BY PROGRAM

City Administration/Operations	10.00	\$ 1,366,197	9.00	\$ 1,388,892	9.00	\$ 1,421,820	-	\$ 32,928
Resilience	1.00	191,466	1.00	248,785	1.00	254,073	-	5,288
Citywide Projects	-	-	1.00	222,071	1.00	224,189	-	2,118
Policy Advisor / Intergovernmental Relations	1.00	222,860	1.00	244,205	1.00	247,594	-	3,389
Neighborhood Services	1.00	257,539	1.88	328,803	1.88	302,433	-	(26,370)
Volunteer Services	-	-	1.00	167,534	1.00	170,153	-	2,619
Innovation and Analytics	-	-	1.00	279,436	2.00	392,603	1.00	113,167
Community Engagement	-	-	-	-	2.00	287,913	2.00	287,913
Total	13.00	\$ 2,038,062	15.88	\$ 2,879,726	18.88	\$ 3,300,776	3.00	\$ 421,050

EXPENDITURE BY CATEGORY

Personnel	\$ 1,606,428	\$ 2,294,728	\$ 2,647,977	\$ 353,249
Operating	403,901	546,164	601,025	54,861
Interdepartmental Charges	27,733	38,834	51,774	12,940
Total	\$ 2,038,062	\$ 2,879,726	\$ 3,300,776	\$ 421,050

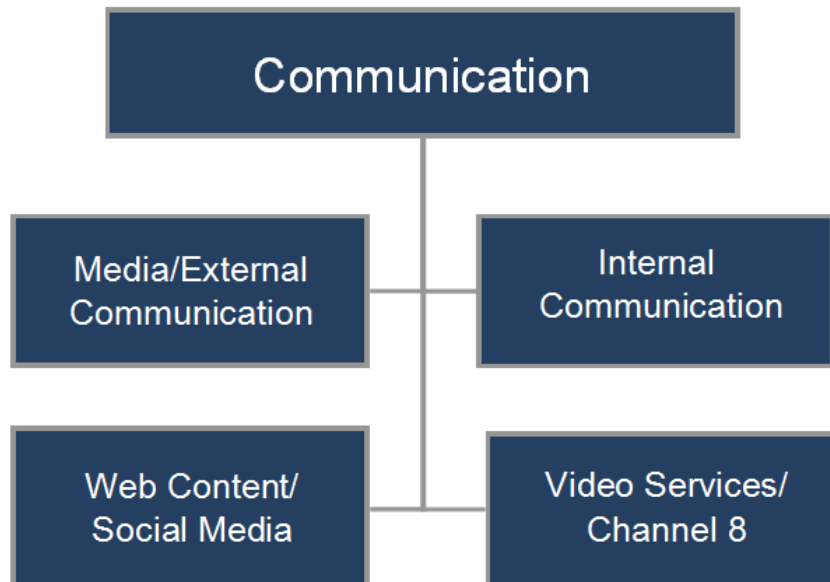
STAFFING AND EXPENDITURE BY FUND

General	13.00	\$ 2,038,062	15.88	\$ 2,879,726	18.88	\$ 3,300,776	3.00	\$ 421,050
Total	13.00	\$ 2,038,062	15.88	\$ 2,879,726	18.88	\$ 3,300,776	3.00	\$ 421,050

COMMUNICATION

2018 APPROVED BUDGET

\$1,985,330



MISSION

The mission of the Communication Department is to gather and share information to support and encourage open, participatory government and an informed community.

DEPARTMENT OVERVIEW

The Communication Department, responsible for providing effective communication with community members, staff and council, works to increase the understanding of and support for city programs, policies and projects, and to develop positive media relations that provide balanced coverage of city issues.

Media/External Communication

Media/External Communication ensures the public receives timely and accurate information relating to city operations, projects and policies, council action, crisis/disaster communications, economic vitality initiatives, and awareness campaigns through traditional media, social media and the internet.

Video Services/Channel 8

Video Services/Channel 8 provides coverage of City Council, Boards and Commission meetings. The station also produces original Boulder programming for Comcast cable Channels 8 and 880, social media and the city website to explain issues facing the community, increase awareness of items under consideration by council and council action, provide public service announcements, deliver weekly City of Boulder news, create annual programming such as the State of the City presentation, and produce internal organization videos.

Internal Communication

Internal Communication conveys organizational information to all City of Boulder employees through bi-monthly employee newsletters and streamed all-staff meetings, as well as weekly information from specific departments to the city organization. Topics include changes in employee benefits, city compensation systems, significant city projects, staff development and training, city policies and updates on council work plans.

COMMUNICATION

DEPARTMENT OVERVIEW, CONTINUED

Web Content/Social Media

Web content/social media leads department liaison teams and oversees content standards and social media guidelines to best leverage digital forms of communication, which include allowing for engagement outside of regular business hours. The goal is to use these tools to inform a broader segment of the community about city services and programs.

2017 ACCOMPLISHMENTS

- Supported the Public Participation Working Group process and report to City Council. Convened staff implementation and community engagement research group.
- Exceeded social media goals, attaining the status of top ranked Colorado city on Twitter and the No. 1 Colorado city on Facebook in terms of "likes".
- Recognized for video, social media and newsletter excellence by peer and industry groups with five Telly Awards, two Hermes awards, a Gold Pick Award from the Public Relations Society of America, and an Emmy for video productions.
- Audited more than 1,600 pages on the city website, eliminated more than 400 outdated pages and collaborated with various departments to update and redesign a variety of high-traffic pages.
- Launched a City Council e-newsletter improving digital communication with constituents.
- Launched a digital city newsroom pilot designed to make news content more visually engaging and give web users a clear destination for both media-worthy news and other information about city issues and events.
- Supported council and city priority initiatives such as Alpine-Balsam, the Civic Area, CU conference center, Chautauqua Access Management Plan (CAMP), Climate Commitment, Energy Future, affordable housing, homelessness and Sister City additions.

KEY INITIATIVES FOR 2018

- Completing department 5-year strategic plan.
- Strategic coordination of online/digital platforms, including web content social media enhancements.
- Providing informative and engaging video and multimedia experiences to enhance public engagement and awareness opportunities.
- Providing strategic and task-level communication support for high-profile city initiatives, including community engagement, Alpine-Balsam, the Civic Area, CU conference center, Climate Commitment, Energy Future, affordable housing, inclusivity, resilience, etc.
- Continuing core communication services/emergency response.

COMMUNICATION

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Communication Total			\$ 92,368	1.25	\$ 205,803	1.00
General Fund						
		Community Newsletter - Extend fixed-term position for 2 years including associated operating costs.	\$ -	-	\$ 205,803	1.00
		Digital Content Specialist - New standard position including associated operating costs.	78,887	1.00	-	-
		Video Technician - New .25 FTE standard position. Increases current position to full-time.	13,481	0.25	-	-

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Media/External Communication	6.75	\$ 853,620	6.75	\$ 946,870	6.75	\$ 1,000,452	-	\$ 53,582
Internal Communication	1.00	48,940	1.00	107,618	1.00	118,609	-	10,991
Video Services/Channel 8	4.00	529,141	4.75	679,396	5.00	665,157	0.25	(14,239)
Web Content/Social Media	1.00	81,238	1.00	111,972	2.00	201,112	1.00	89,140
Total	12.75	\$ 1,512,939	13.50	\$ 1,845,856	14.75	\$ 1,985,330	1.25	\$ 139,474

EXPENDITURE BY CATEGORY

Personnel	\$ 1,194,568	\$ 1,367,326	\$ 1,482,474	\$ 115,148
Operating	246,826	363,330	401,956	38,626
Interdepartmental Charges	71,545	115,200	100,900	(14,300)
Total	\$ 1,512,939	\$ 1,845,856	\$ 1,985,330	\$ 139,474

STAFFING AND EXPENDITURE BY FUND

General	12.75	\$ 1,512,939	13.50	\$ 1,845,856	14.75	\$ 1,985,330	1.25	\$ 139,474
Total	12.75	\$ 1,512,939	13.50	\$ 1,845,856	14.75	\$ 1,985,330	1.25	\$ 139,474

FUN FACT:

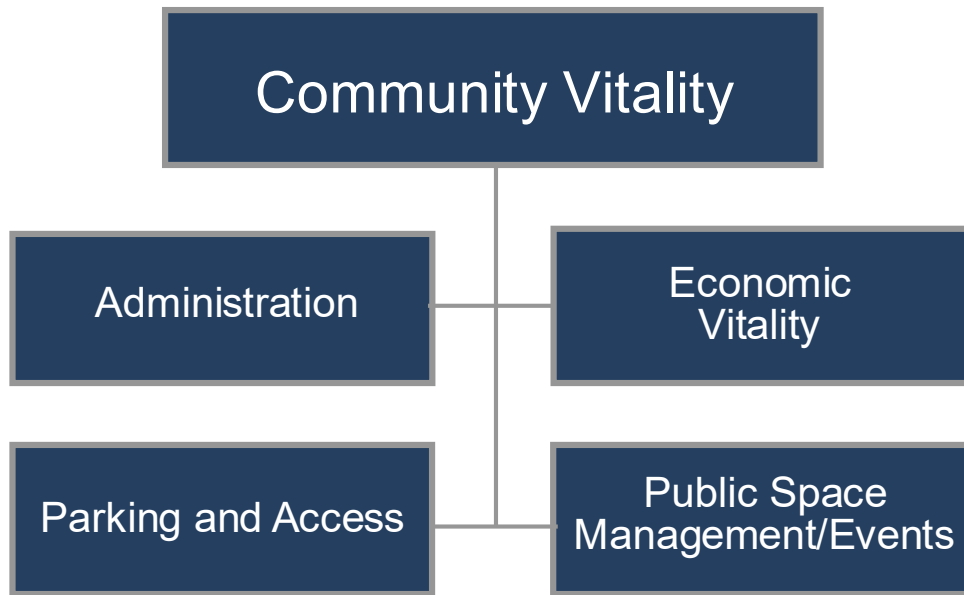
The city gained 25,000 Twitter followers and 5,500 Facebook followers in the past year.

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COMMUNITY VITALITY

2018 APPROVED BUDGET

\$13,315,756



MISSION

The Department of Community Vitality was created in the fall of 2015 as part of a reorganization of the Downtown and University Hill Management Division/Parking Services (DUHMD/PS) and Community Planning and Sustainability (CP&S). The new department will continue the functions of the Downtown and University Hill Management Division and Parking Services and will incorporate the Economic Vitality work group from CP&S. Community Vitality will continue to serve the Downtown, University Hill, Boulder Junction and other neighborhoods by providing quality programs, parking, enforcement, maintenance, and alternative mode services with the highest level of customer service, efficient management, and effective problem solving. The new Department's role in other components of community vitality will be considered as well.

DEPARTMENT OVERVIEW

Administration

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

Economic Vitality

Support and coordinate efforts throughout the city organization and with partner groups in the community to nurture and enhance the entrepreneurial spirit of our community; support long-term economic sustainability through strategic initiatives; support Boulder businesses with assistance services, retention and outreach efforts, and incentive programs; and support targeted efforts in the downtown, Boulder Junction and University Hill commercial areas.

COMMUNITY VITALITY

DEPARTMENT OVERVIEW, CONTINUED

Parking and Access

Operations and Maintenance: Maintain and operate downtown, Boulder Junction and University Hill public automobile and bicycle parking infrastructure including six surface lots, five garages, 4,440 on-street auto parking spaces, and over 1,300 bike racks.

Travel Demand Management (TDM): Administer the downtown travel demand management programs: employee Eco Pass, Car Share and Bike Share, as well as the TDM district in Boulder Junction. Administer the pilot employee Eco Pass program in the University Hill commercial area.

Parking Enforcement: Use education and enforcement to manage parking in the downtown, Boulder Junction and University Hill commercial areas, in twelve Neighborhood Parking Permit (NPP) zones and citywide.

Public Space Management and Events

Manage the public space on University Hill, and downtown including the Pearl Street Mall; coordinate with downtown and Hill business organizations; plan for and coordinate public space capital improvements downtown and in the Hill commercial district; and manage special events permitting in the downtown and on University Hill, as well as film permitting citywide.

2017 ACCOMPLISHMENTS

- Implemented the Chautauqua Access Management Plan (CAMP) summer pilot.
- Replaced the access and revenue control gate entry and software in the five CAGID garages.
- Initiated the Neighborhood Parking Permit (NPP) program update including community engagement.
- Reached Access Management and Parking Strategy acceptance
- Completed the CAGID Capital Asset Inventory and Replacement Plan.
- Completed the Door to Door (d2d) mobility as a service pilot.
- Constructed the Culture, Community and Safety tax hill event street project including the incorporation of public art.

KEY INITIATIVES FOR 2018

- Implementing the Neighborhood Parking Permit (NPP) Program update.
- Implementing updated parking pricing.
- Implementing the Chautauqua Access Management Plan (CAMP).
- Completing the business sustainability study and implementing the recommended plan.
- Designing the Hill Hotel/Garage through public private partnership.
- Completing the Community Vitality Master Planning Process.
- Completing the Trinity Commons mixed use project.

COMMUNITY VITALITY

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Community Vitality Total			\$ 728,970	(1.00)	\$ 567,934	-
General Fund						
		Boulder Innovation Economy Initiative Support.	\$ -	-	\$ 60,000	-
		Civic Area - Downtown Vibrancy and Collaboration (East Bookend Access Study Update and Governance Coordination).	-	-	68,334	-
		Dashboard for Real-time Parking Data (General Fund portion).	8,400	-	-	-
		License Plate Recognition (LPR) Unit for Parking Enforcement.	3,100	-	46,350	-
		Multi-Space On-Street Pay Stations - Boulder Junction (BJAD).	10,050	-	26,250	-
		Citywide retail strategy.	-	-	75,000	-
		Hill Community development program.	37,500	-	50,000	-
		Removal of vacant position.	100,000	(1.00)	-	-
		Chautauqua Access Management Plan (CAMP) Implementation. There is an offsetting revenue amount of \$120K.	-	-	232,000	-
Boulder Junction Access District (GID) - Parking Fund						
		Boulder Junction Access Districts (BJAD) - Parking and Travel Demand Management (TDM) Funds - expense and revenue adjustments.	\$ 87,727	-	\$ -	-
Boulder Junction Access District (GID) - TDM Fund						
		Boulder Junction Access Districts (BJAD) - Parking and Travel Demand Management (TDM) Funds - expense and revenue adjustments.	\$ 251,793	-	\$ -	-
Downtown Commercial District Fund						
		Civic Area - Downtown Vibrancy and Collaboration (East Bookend Access Study Update and Governance Coordination).	\$ -	-	\$ 10,000	-
		CAGID: Downtown Garage Parking Access and Revenue Control System (PARCS) operating costs/software & LTE service fees.	93,000	-	-	-
		CAGID: Downtown Garage Parking Access and Revenue Control System (PARCS) - call system service.	28,000	-	-	-
		CAGID: Trinity Commons Parking Garage - expenses and revenue.	44,800	-	-	-
		Dashboard for real-time parking data.	44,000	-	-	-
		CAGID: capital assessment software fees.	13,000	-	-	-
University Hill Commercial District Fund						
		Dashboard for real-time parking data.	\$ 7,600	-	\$ -	-

FUN FACT:

Community Vitality provides over 7,200 free EcoPasses for full-time employees working Downtown and on University Hill.

COMMUNITY VITALITY

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	7.45	\$ 1,266,624	7.95	\$ 1,491,021	7.95	\$ 1,324,229	-	\$ (166,792)
Hill Revitalization	1.00	206,943	1.00	268,516	1.00	154,778	-	(113,738)
GIDs	-	3,741	-	58,230	-	75,209	-	16,979
External Communications	1.00	90,780	1.00	92,074	1.00	96,465	-	4,391
Subtotal	9.45	\$ 1,568,088	9.95	\$ 1,909,842	9.95	\$ 1,650,682	-	\$ (259,160)
Public Space Management/Events								
Economic Programs/Sponsorship - DBI/BID	-	\$ 90,640	-	\$ 71,758	-	\$ 71,758	-	\$ -
Maint of Public Lands-Civic Plaza	-	2,687	-	1,800	-	1,800	-	-
Maint of Public Lands-Downtown/Mall	-	23,162	-	125,083	-	125,083	-	-
Event Permitting	0.50	50,316	0.50	45,383	0.50	45,586	-	203
Maint of Public Lands-NewsBox	-	2,873	-	2,873	-	2,873	-	-
Civic Area Planning	-	-	-	-	-	78,334	-	78,334
Subtotal	0.50	\$ 169,678	0.50	\$ 246,897	0.50	\$ 325,434	-	\$ 78,537
Economic Vitality (EV)								
Business Incentive Programs	-	\$ 395,574	-	\$ 350,000	-	\$ 350,000	-	\$ -
EV Program and Sponsorships	2.00	439,117	2.00	519,469	1.00	560,152	(1.00)	40,683
Subtotal	2.00	\$ 834,691	2.00	\$ 869,469	1.00	\$ 910,152	(1.00)	\$ 40,683
Parking and Access: Operations								
TDM and Enforcement								
On Street Meters	3.00	\$ 723,141	3.00	\$ 828,752	3.00	\$ 785,134	-	\$ (43,618)
Economic Programs/Sponsorship	-	27,490	-	37,000	-	37,000	-	-
Facility Ops/Maint-Downtown, UniHill / BJAD garages-Lots	17.88	1,775,088	17.88	1,799,346	18.13	2,062,156	0.25	262,810
Maintenance of Public Lands-UHGID/UniHill	1.13	104,791	1.13	111,818	1.13	107,148	-	(4,670)
Neighborhood Parking Program	1.09	121,514	1.09	87,732	1.09	88,725	-	993
Chautauqua Area Management/NPP	-	-	-	100,000	-	232,000	-	132,000
Parking Enforcement and Special Event Enforcement	10.95	880,622	12.95	998,408	12.95	1,064,368	-	65,960
TDM and Eco Pass Program	0.50	1,184,828	0.50	1,231,795	0.50	1,514,683	-	282,888
CAGID Parking Refunds	-	8,953	-	16,000	-	16,000	-	-
Subtotal	34.55	\$ 4,826,427	36.55	\$ 5,210,851	36.80	\$ 5,907,214	0.25	\$ 696,363
Capital Improvements Program, Cost Allocation and Debt Service								
Capital Improvement Program		\$ 4,961,597		\$ 678,200		\$ 1,836,250		\$ 1,158,050
Cost Allocation and Transfers		440,864		357,109		395,107		37,998
Debt Service		1,843,136		2,212,721		2,290,917		78,196
Subtotal		\$ 7,245,597		\$ 3,248,030		\$ 4,522,274		\$ 1,274,244
Total	46.50	\$ 14,644,481	49.00	\$ 11,485,087	48.25	\$ 13,315,756	(0.75)	\$ 1,830,669
EXPENDITURE BY CATEGORY								
Personnel		\$ 3,178,613		\$ 3,516,996		\$ 3,486,308		\$ (30,688)
Operating		3,764,250		4,252,800		4,839,247		586,447
Interdepartmental Charges		606,571		467,262		467,927		665
Capital Improvement Program		4,811,597		678,200		1,836,250		1,158,050
Debt Service		1,842,586		2,212,721		2,290,917		78,196
Cost Allocation and Transfers		440,864		357,109		395,107		37,998
Total		\$ 14,644,481		\$ 11,485,087		\$ 13,315,756		\$ 1,830,669

COMMUNITY VITALITY

DEPARTMENT DETAIL, CONTINUED

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	17.33	\$ 2,497,371	19.78	\$ 2,842,173	18.78	\$ 3,009,084	(1.00)	\$ 166,911
Downtown Commercial District	25.14	11,459,069	25.14	7,333,111	25.39	8,698,651	0.25	1,365,540
University Hill Commercial District	4.03	588,431	4.03	655,812	4.03	633,534	-	(22,278)
Boulder Junction General Improvement District-Parking	-	10,113	0.03	465,678	0.03	544,224	-	78,546
Boulder Junction General Improvement District-TDM	-	89,496	0.03	188,314	0.03	430,263	-	241,950
Planning and Development Services								
Total	46.50	\$ 14,644,481	49.00	\$ 11,485,087	48.25	\$ 13,315,756	(0.75)	\$ 1,830,669

FUN FACT:

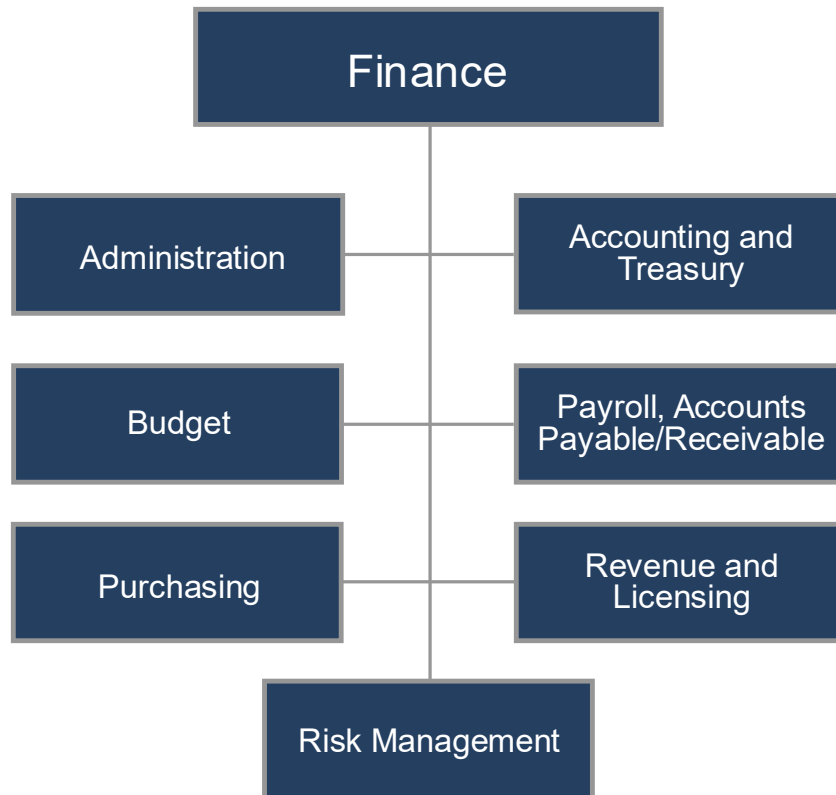
The Pearl Street Mall celebrated its 40th Anniversary in 2017.

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FINANCE

2018 APPROVED BUDGET

\$10,847,172



MISSION

The City of Boulder Finance Department is an innovative leader and partner in fiscal stewardship. The empowered and knowledgeable finance team provides timely support and consistent guidance to fulfill our customers' needs.

DEPARTMENT OVERVIEW

Administration

Administration directs activities and ensures communication and collaboration with city departments related to city financial matters. In addition, it is responsible for the administration of:

- Munis Enterprise Resource Planning system;
- Special Projects; and
- Flood Recovery Grants Management.

Accounting and Treasury

The Accounting and Treasury Division includes general accounting functions, external financial reporting, internal audit, daily cash management, debt management, bond disclosure and other compliance requirements. In addition, this division manages the compensated absences fund, which is used to fund vacation- and sick-time-payout when employees leave the city organization.

Budget

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

FINANCE

DEPARTMENT OVERVIEW, CONTINUED

Payroll and Accounts Payable/Receivable

The Payroll and Accounts Payable/Receivable Division performs payroll functions including processing of paychecks, W2s, and vendor tax documentation, as well as centralized mail coordination, accounts payable and accounts receivable. This division ensures compliance with federal and state payroll, pension and other tax reporting requirements.

Purchasing

The Purchasing Division is responsible for managing the city's procurement process and execution of contracts for constructing capital improvements, purchasing tangible personal property and obtaining insurance policies, as well as purchased and consulting services.

Revenue and Licensing

The Revenue and Licensing Division provides tax collection, reporting, education and enforcement functions for the city's sales and use taxes, accommodation taxes, admission taxes and trash taxes. In addition, the division performs general accounts receivable, assessments billing, and collection functions. The licensing function of the division includes collection and enforcement activities for regular business licenses (sales, use, accommodation, admission, and trash hauler licenses), liquor licenses, medical and recreational marijuana business licenses, special event licenses, dog licenses and other licensing by the city.

Risk Management

The Risk Management Division plays an essential role in minimizing risk exposure for city employees, residents and visitors, as well as the city's fleet and facilities. The division works closely with departments – providing training, guidance and recommendations to safely meet city objectives. This division also manages the city's insurance programs including workers' compensation and liability insurance.



FUN FACT:

The Finance Department issued 7,957 Voice & Sight Tags this past year, allowing dogs to be off-leash in open space.

FINANCE

2017 ACCOMPLISHMENTS

- Implemented a major, citywide system upgrade to the Munis ERP; implemented the Vendor Self Service and Customer Self Service modules in the financial system, increasing customer service by allowing for greater automatization; started implementing the employee reimbursement as part of Transform Boulder Business Initiative (TBBI); coordinated with Parks and Recreation, Human Resources and Information Technology Departments for design, configuration and testing of Kronos timekeeping for seasonal employees.
- Received the Certificate of Achievement for Excellence in Financial Reporting, the Popular Annual Financial Reporting Award and the Distinguished Budget Presentation Award from the Government Finance Officers Association, awards that demonstrate our continued commitment to excellent fiscal stewardship.
- Supported the city's flood recovery efforts and provided coordination with the Federal Emergency Management Agency (FEMA), Department of Housing and Urban Development (HUD), and State of Colorado to complete flood recovery and resilience projects and receive timely reimbursement.
- In cooperation with citywide partners, provided analysis, support and recommendations regarding new city initiatives, including the development of the Civic Area, Boulder Community Hospital, Community Culture and Safety capital projects and University Hill Development.
- Implemented the Sugar Sweetened Beverage Distribution Tax, proceeds of which help support the city's efforts in health equity for all residents.
- Created the Finance Department's first-ever Strategic Plan with full participation of department staff. This comprehensive plan will guide internal processes in the future and allow for more consistency across the department.
- Was selected to be a pilot for the Government Finance Officers Association's test of the Financial Sustainability Index to help set the benchmark for local government finance offices.

KEY INITIATIVES FOR 2018

- Continuing improvements to the Munis ERP financial modules, refining system functionality, implementing system upgrades, and providing organizational-wide training and support as part of the TBBI.
- Implementing a new tax and license software system, which will handle tax return filing and payment processing for multiple tax types; support license application processing including business, liquor, marijuana, dog, and multiple other types of licenses; interface with the Munis finance system's general ledger, LandLink, and other legacy systems throughout the city; and will feature a customer/user/taxpayer portal for online access to filing, payment, and licensing functions.
- Completing the city's flood recovery and resilience efforts in coordination with Federal Emergency Management Agency (FEMA), Housing and Urban Development (HUD), and the State of Colorado.
- Providing ongoing financial support and input on the major citywide initiatives such as the Boulder Community Hospital, the Civic Area, Municipalization, Boulder Junction and the city's general fiscal health.
- Streamlining the operating and capital budget process and documents, increasing transparency of our financial picture and better connecting operating costs to capital decision-making.
- Operationalizing the Finance Department's first-ever Strategic Plan with an initial step of developing consistent and interconnected work plans across the various divisions.
- Serving in a pilot for the Government Finance Officers Association's test of the Financial Sustainability Index to help set the benchmark for local government finance offices.

FINANCE

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Finance Total			\$ 617,321	1.00	\$ 483,210	1.50
General Fund						
	Integrated Tax & License ERP - ongoing amount. One-time amount for 2018 to be covered through other sources.		\$ 500,000	-	\$ -	-
	Pre-Development Costs for Hill Parking Garage.		-	-	410,000	-
	Flood Recovery Staff (1.5 FTE) - Extend fixed-term positions for 1 year.		-	-	73,210	1.50
	Special Tax Auditor - new standard position (funded through recreational marijuana revenue).		48,227	0.50	-	-
Workers Compensation Fund						
	Third party claims administration.		\$ 20,380	-	\$ -	-
Sugar Sweetened Beverage Distribution Tax Fund						
	Special Tax Auditor - new standard position.		\$ 48,714	0.50	\$ -	-

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration, ERP, and Special Projects	3.00	\$ 740,276	4.00	\$ 636,625	5.00	\$ 1,371,281	1.00	\$ 734,656
Flood Recovery	2.50	227,546	2.50	239,080	2.50	223,909	-	(15,171)
Subtotal	5.50	\$ 967,822	6.50	\$ 875,705	7.50	\$ 1,595,190	1.00	\$ 719,485
Accounting and Treasury								
Financial Reporting	4.30	\$ 662,538	6.30	\$ 775,410	4.50	\$ 678,549	(1.80)	\$ (96,861)
Portfolio and Debt Management	0.50	49,524	0.50	72,461	0.50	47,276	-	(25,185)
Subtotal	4.80	\$ 712,062	6.80	\$ 847,871	5.00	\$ 725,825	(1.80)	\$ (122,046)
Budget								
Budget Development, Forecasting and Policy Analysis	6.00	\$ 654,885	6.00	\$ 704,088	6.00	\$ 719,461	-	\$ 15,373
Subtotal	6.00	\$ 654,885	6.00	\$ 704,088	6.00	\$ 719,461	-	\$ 15,373
Payroll and Accounts Payable/Receivable								
Payroll	3.00	\$ 352,444	3.00	\$ 355,454	4.00	\$ 380,690	1.00	\$ 25,236
Payment and Receipt Processing	3.10	223,167	2.10	185,989	2.00	148,586	(0.10)	(37,403)
Centralized Mail Services	1.00	109,749	1.00	92,884	0.50	89,481	(0.50)	(3,403)
Subtotal	7.10	\$ 685,360	6.10	\$ 634,327	6.50	\$ 618,757	0.40	\$ (15,570)
Purchasing								
Purchasing Management and Compliance	4.00	\$ 302,039	4.00	\$ 374,146	4.00	\$ 372,683	-	\$ (1,463)
Subtotal	4.00	\$ 302,039	4.00	\$ 374,146	4.00	\$ 372,683	-	\$ (1,463)

FINANCE

DEPARTMENT DETAIL, CONTINUED

STAFFING AND EXPENDITURE BY PROGRAM, Continued

Revenue and Licensing

Dog Licensing	0.50	\$ 42,217	0.50	\$ 33,341	0.50	\$ 25,950	-	\$ (7,391)
Green Tag Licensing	0.25	20,769	0.25	16,071	0.25	12,375	-	(3,696)
Liquor Licensing	1.23	118,194	1.30	144,690	1.57	188,636	0.27	43,946
Medical Marijuana Licensing	1.23	87,087	1.25	111,818	1.12	107,892	(0.13)	(3,926)
Recreational Marijuana Licensing	1.34	134,879	1.36	250,279	1.72	294,579	0.36	44,300
Other Licensing	0.45	30,506	0.45	31,244	0.45	28,397	-	(2,847)
Tax Audit	5.00	492,771	5.00	491,281	5.50	533,684	0.50	42,403
Sales Tax Licensing	3.10	284,142	4.10	361,209	4.00	828,788	(0.10)	467,579
Subtotal	13.10	\$ 1,210,565	14.21	\$ 1,439,933	15.11	\$ 2,020,301	0.90	\$ 580,368

Risk Management

Property and Casualty Insurance	2.00	\$ 1,855,987	2.00	\$ 2,271,891	2.00	\$ 2,303,595	-	\$ 31,704
Worker's Compensation Insurance	3.00	2,222,686	2.00	1,748,192	2.00	2,491,359	-	743,167
Subtotal	5.00	\$ 4,078,673	4.00	\$ 4,020,083	4.00	\$ 4,794,954	-	\$ 774,871
Total	45.50	\$ 8,611,405	47.62	\$ 8,896,151	48.12	\$ 10,847,172	0.50	\$ 1,951,021

EXPENDITURE BY CATEGORY

Personnel	\$ 3,932,085	\$ 4,672,796	\$ 4,809,581	\$ 136,785
Operating	4,363,828	4,084,681	5,873,706	1,789,025
Interdepartmental Charges	104,650	94,213	119,425	25,212
Cost Allocation and Transfers	210,842	44,460	44,460	-
Total	\$ 8,611,405	\$ 8,896,151	\$ 10,847,172	\$ 1,951,021

STAFFING AND EXPENDITURE BY FUND

General	40.50	\$ 4,532,732	43.62	\$ 4,876,068	43.62	\$ 5,999,754	-	\$ 1,123,686
Sugar Sweetened Beverage								
Distribution Tax	-	-	-	-	0.50	52,464	0.50	52,464
Property and Casualty Insurance	2.00	1,855,987	2.00	2,271,891	2.00	2,303,595	-	31,704
Worker's Compensation Insurance	3.00	2,222,686	2.00	1,748,192	2.00	2,491,359	-	743,167
Total	45.50	\$ 8,611,405	47.62	\$ 8,896,151	48.12	\$ 10,847,172	0.50	\$ 1,951,021

Note: Police Old Hire Pension, Fire Old Hire Pension, and Compensated Absences are managed by the Finance Department but are not included in the data above since they are citywide programs.

FUN FACT:

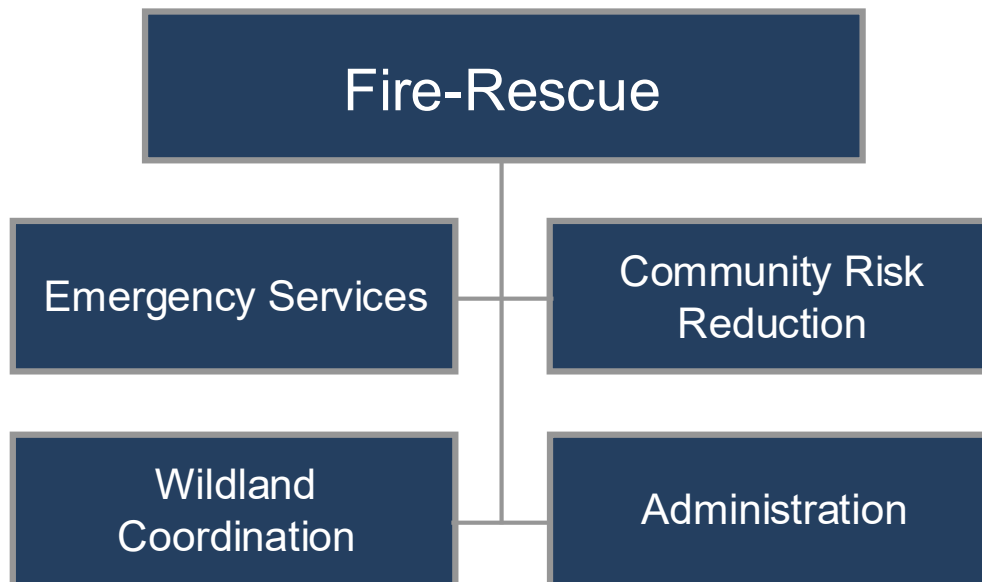
The City of Boulder has won the Government Finance Officers Association's award for excellence for the Comprehensive Annual Financial Report (CAFR) for 27 consecutive years as of last year, and 34 years in total.

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FIRE-RESCUE

2018 APPROVED BUDGET

\$20,650,570



MISSION

Pride, Integrity & Professionalism

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

DEPARTMENT OVERVIEW

Emergency Services

This division provides a full range of emergency response services as noted in the City Charter, Boulder Valley Comprehensive Plan and Department Master Plan. These services are carried out by personnel stationed at seven strategically-located stations throughout the city. In addition, several emergency response contracts with cooperative entities ensure resiliency and cost-effective service provision.

Community Risk-Reduction

This division provides fire prevention services through coordinated engineering, education and enforcement initiatives. The public education program targets specific groups based on risk and key demographics. The workgroup also offers evaluation and intervention for children ages 3 to 18 who have been involved in a fire-setting incident. Community risk-reduction also provides inspection and enforcement services to ensure existing buildings and new construction meet fire and safety code requirements, as well as providing fire cause and origin determination on all fires.

Wildland Coordination

Wildland Coordination provides initial fire attack for wildland fires on city-owned open space. In addition, the division conducts forest thinning services, pre-planning and coordination of wildfire response with neighboring fire districts.

FIRE-RESCUE

DEPARTMENT OVERVIEW, CONTINUED

Administration

This division provides support services and training for the department, including personnel management, accounting, budget, basic payroll, purchasing and general management of the department. In addition, the training program provides training for fire fighters, helping them maintain and expand the skills needed to handle the wide variety of demands based on community risk. This includes emergency medical skills training for fire fighters and associated certifications based on national standards.

2017 ACCOMPLISHMENTS

- Substantial completion of a community risk-assessment and associated planning activities such as response planning and station locations, as well as formalization of a fire department data analysis program.
- Formalized several key initiatives in the training division such as expanded interagency training, an improved fire engineer curriculum and expanded professional development opportunities.
- Actively participated in city-wide planning efforts such as capital improvement programs, living-wage discussions, and the effective implementation of resulting recommendations.
- Implemented an upgraded station alerting system to reduce total response times and increase efficiency.

KEY INITIATIVES FOR 2018

- Continuing to focus on reduction of total response times through initiatives related to data analysis and process improvement.
- Transitioning towards a program-based budgeting system with establishment of related effectiveness and efficiency metrics.
- Completing a fire department self-assessment as part of on-going accreditation efforts.
- Completing a fire department master plan update to include stakeholder and community outreach.
- Preparing for potential construction of fire stations to meet community needs, including land acquisition and station design.



FUN FACT:

Boulder Fire-Rescue responds to an emergency incident every 44 minutes.

FIRE-RESCUE

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Fire Total			\$ 76,700	-	\$ 102,100	-
	General Fund					
	Emergency medical services (EMS) technical research.		\$ -	-	\$ 100,000	-
	Hazmat Authority Funding - covers the City of Boulder's IGA portion of funding.		35,000	-	-	-
	Fire Department staffing reorganization.		11,700	-	2,100	-
	Fire station alerting system maintenance.		30,000	-	-	-

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Emergency Services								
Fire & Emergency Medical Response, Rescue, Service Calls	95.00	\$ 14,514,254	96.00	\$ 14,687,607	97.00	\$ 15,750,609	1.00	\$ 1,063,002
Subtotal	95.00	\$ 14,514,254	96.00	\$ 14,687,607	97.00	\$ 15,750,609	1.00	\$ 1,063,002
Community Risk Reduction								
Inspection, Code Enforcement, Education	7.50	\$ 762,448	5.50	\$ 803,362	6.00	\$ 835,380	0.50	\$ 32,018
Public Safety Education	1.00	196,958	2.00	201,021	1.00	131,312	(1.00)	(69,709)
Subtotal	8.50	\$ 959,406	7.50	\$ 1,004,383	7.00	\$ 966,692	(0.50)	\$ (37,691)
Wildland Coordination								
Mitigation and Response	9.33	\$ 1,354,906	9.00	\$ 1,312,123	8.00	\$ 1,146,823	(1.00)	\$ (165,300)
Subtotal	9.33	\$ 1,354,906	9.00	\$ 1,312,123	8.00	\$ 1,146,823	(1.00)	\$ (165,300)
Administration								
Operations Planning & Management	8.00	\$ 1,337,157	7.00	\$ 1,178,797	8.00	\$ 1,875,439	1.00	\$ 696,642
Training	3.50	897,933	4.50	909,382	4.00	911,007	(0.50)	1,625
Subtotal	11.50	\$ 2,235,090	11.50	\$ 2,088,179	12.00	\$ 2,786,446	0.50	\$ 698,267
Total	124.33	\$ 19,063,653	124.00	\$ 19,092,293	124.00	\$ 20,650,570	-	\$ 1,558,277

EXPENDITURE BY CATEGORY

Personnel	\$ 16,045,569	\$ 16,055,017	\$ 16,664,505	\$ 609,488
Operating	1,177,296	1,128,602	1,827,053	698,451
Interdepartmental Charges	1,840,788	1,908,674	2,159,012	250,338
Total	\$ 19,063,653	\$ 19,092,293	\$ 20,650,570	\$ 1,558,277

STAFFING AND EXPENDITURE BY FUND

General	123.33	\$ 18,942,152	123.33	\$ 18,965,134	123.22	\$ 20,522,237	(0.11)	\$ 1,557,103
Open Space and Mountain Parks	0.67	121,501	0.67	127,159	0.78	128,333	0.11	1,174
Total	124.00	\$ 19,063,653	124.00	\$ 19,092,293	124.00	\$ 20,650,570	-	\$ 1,558,277

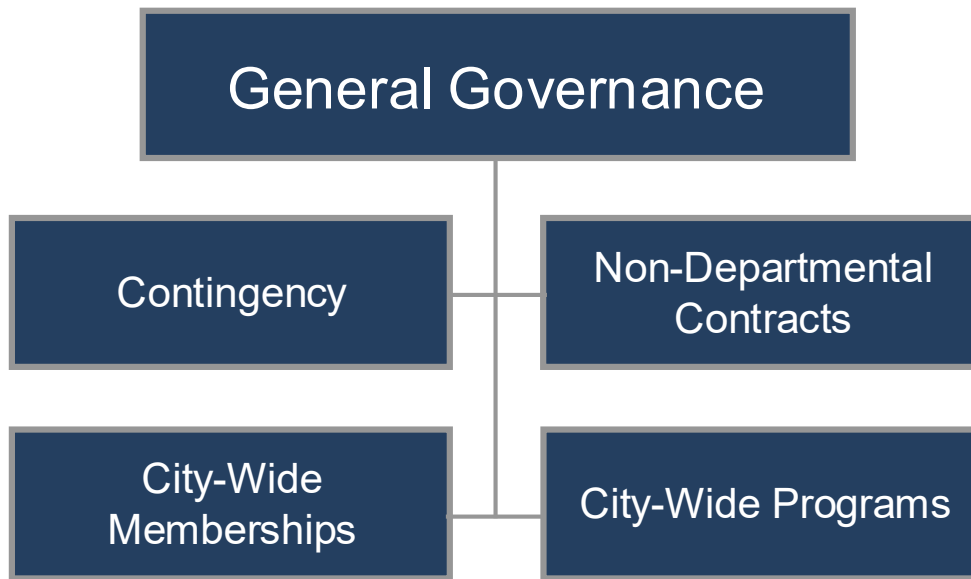
Note: Variance 2017 to 2018 due to significant changes listed above, as well as General Fund increase of \$535K for EMS provider subsidy for Living Wage and \$275K for Equipment replacement contribution.

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GENERAL GOVERNANCE

2018 APPROVED BUDGET

\$3,487,726



DEPARTMENT OVERVIEW

Contingency

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

Non-Department Contracts, Citywide Memberships and Programs

Non-Departmental Contracts are annual contracts that promote or benefit the city.

Citywide Memberships

Citywide Memberships includes funds for memberships in organizations for city departments and council that assist the city in influencing regional and national decision-making.

Citywide Programs

Funding for citywide programs are funds for programs with an associated time frame or for planning and development of new programs to meet future needs of the city.

GENERAL GOVERNANCE

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
General Governance Total			\$ 19,653	-	\$ 156,000	-
General Fund						
	Citywide Event Management.		\$ -	-	\$ 156,000	-
	Citywide memberships.		19,653	-	-	-

DEPARTMENT DETAIL

	2016 Actual	2017 Approved Budget	2018 Approved Budget	Variance 2017 to 2018
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Manager's Contingency				
Extraordinary Personnel	\$ -	\$ 119,916	\$ 119,916	\$ -
Manager's Contingency	479,242	336,166	336,166	-
Subtotal	\$ 479,242	\$ 456,082	\$ 456,082	\$ -
Non-Departmental Contracts				
Convention and Visitors Bureau	\$ 1,925,309	\$ 2,010,555	\$ 2,232,242	\$ 221,687
Humane Society Building Loan	60,000	60,000	60,000	-
Negotiations Support *	89,380	46,393	46,393	-
Subtotal	\$ 2,074,689	\$ 2,116,948	\$ 2,338,635	\$ 221,687
City-Wide Memberships				
Denver Regional Council of Governments	\$ 34,981	\$ 37,745	\$ 46,872	\$ 9,127
Colorado Municipal League	77,284	76,449	81,177	4,728
Metro Mayors Caucus	8,409	7,927	9,871	1,944
National League of Cities	7,816	7,933	8,989	1,056
Rocky Flats Stewardship Coalitions	1,000	1,000	1,000	-
Colorado Communication and Utility	4,400	6,000	6,000	-
Alliance for Innovation	5,100	5,100	7,650	2,550
International Town and Gown Assoc.	400	400	400	-
Colorado Climate Future Coalition	30,000	30,000	30,000	-
Mayor's Innovation Alliance	2,000	2,000	2,300	300
Subtotal	\$ 171,390	\$ 174,554	\$ 194,259	\$ 19,705
City-Wide Programs				
West Nile Virus / IPM	\$ 252,516	\$ 258,750	\$ 258,750	\$ -
City Wide Special Events	146,994	140,000	156,000	16,000
IronMan Event	86,465	63,000	63,000	-
Intercity Visit	35,023	-	-	-
Community Survey	28,611	21,000	21,000	-
Community Assessment	-	100,000	-	(100,000)
Recommendations/Implementations	-	-	-	-
Subtotal	\$ 549,609	\$ 582,750	\$ 498,750	\$ (84,000)
Total	\$ 3,274,931	\$ 3,330,334	\$ 3,487,726	\$ 157,392
EXPENDITURE BY CATEGORY				
Operating	\$ 3,274,931	\$ 3,330,334	\$ 3,487,726	\$ 157,392
Total	\$ 3,274,931	\$ 3,330,334	\$ 3,487,726	\$ 157,392
EXPENDITURE BY FUND				
General	\$ 3,274,931	\$ 3,330,334	\$ 3,487,726	\$ 157,392
Total	\$ 3,274,931	\$ 3,330,334	\$ 3,487,726	\$ 157,392

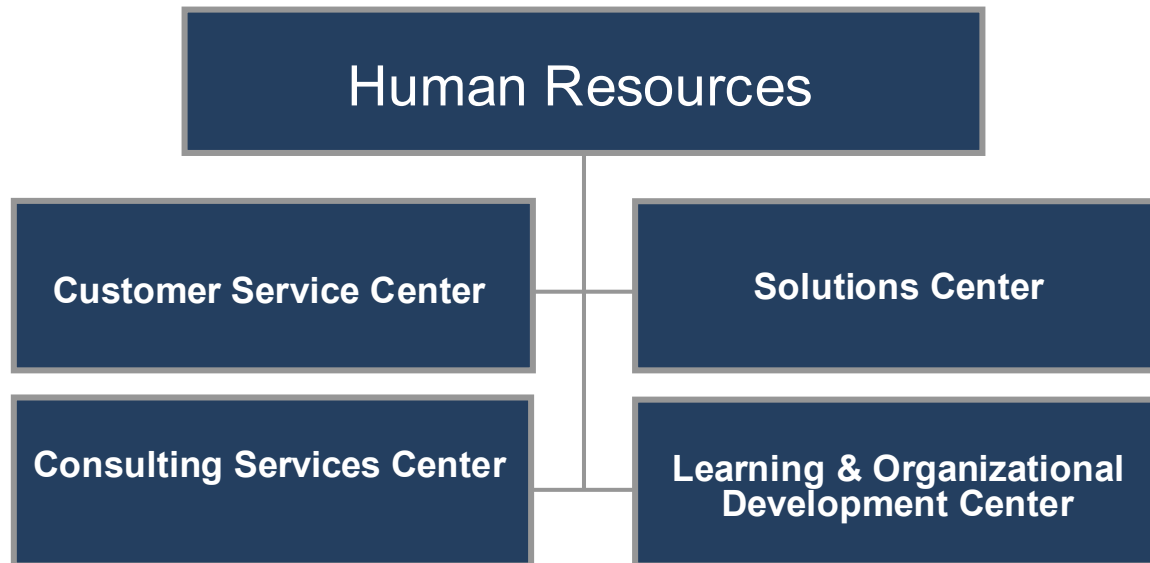
Note:

No budgeted FTE included in City Manager's Contingency, Non-Departmental Contracts, City-Wide Memberships or City-Wide Programs.
 Negotiations Support 2016 - 2 Union Contract Negotiations

HUMAN RESOURCES

2018 APPROVED BUDGET

\$3,764,845



MISSION

The mission of the Human Resources (HR) department is to provide exceptional customer service and strategic business solutions that transform the organization through our four centers of excellence: HR Customer Service Center, HR Solutions Center, HR Consulting Services Center and Learning & Organizational Development Center.

DEPARTMENT OVERVIEW

HR Customer Service Center

Customer Service: Leads the HR transactional work such as I9 and personnel actions of the department, as well as general administrative functions including customer service, budget, bill paying, communications, record management and retention, supports benefits open enrollment, citywide events, scheduling needs, front desk, phone support, employment processing, HR administration, and one stop shop customer service.

Recruitment & Selection: Together with the Consulting Services Center, partners with departments citywide to ensure hiring needs are met; coordinates with hiring supervisors and assists applicants in order to make the recruitment and selection process as smooth and seamless as possible.

Employment Transactions: Sets up all new hires, rehires, promotional hires, and seasonal hires in the city's Human Resources Information System (HRIS), and works with department HR Managers and hiring supervisors to ensure seamless employee onboarding.

HR Solutions Center

Process Improvement & HRIS Business Solutions: Provides centralized HR business solutions and technology, focused on information reporting and customized client solutions, allowing for broader and deeper analysis of city HR issues and trends, as well as insight on how to resolve them; standardizes HR transactional processes, which will allow for more consistency throughout the city and will generate meaningful metrics and data for better decision making; manages HR data through the city's HRIS.

HUMAN RESOURCES

DEPARTMENT OVERVIEW, CONTINUED

HR Solutions Center, Continued

Benefits: Administers the city's voluntary package benefits programs, including insurance (medical, dental, vision, life and disability), enrollment entry with the benefit providers, benefit reconciliations, retirement, deferred compensation, paid time off, unemployment, Family and Medical Leave Act (FMLA), Affordable Care Act and leaves of absence.

Compensation: Develops and analyzes the city's compensation programs and policies, and conducts market and job studies to provide favorable salary relationships with labor markets while maintaining internal equity.

Well-Being: Develops and manages the citywide Well-Being program to engage employees in improving their health, morale and engagement.

HR Consulting Services Center

Labor Relations: Organizes negotiations for collective bargaining units to create union contracts and advises supervisors and managers on contract interpretation and application.

Employee Relations: Supports managers to ensure respectful relationships exist within work groups and provides coaching and training on resolving conflicts and dealing with sensitive issues.

Citywide Department Partnering: Supports individual departments across the city with all front-end HR services, including recruitment and selection, compensation/ classification, benefits consultation and training.

Policies & Procedures: Develops, interprets and ensures compliance of citywide policies and procedures.

Learning & Organizational Development Center

Citywide Values: In partnership with the City Manager's Office, assists in developing and implementing a framework to further support the organization's success and efforts toward service excellence through strategies that enhance the organization's culture, values, design and effectiveness.

Citywide Learning and Employee Development: Increases the organization's effectiveness and resiliency to change by focusing on improving and enhancing employee capabilities to meet strategic goals. Supports the development and learning of employees for the life of their careers at the city. Designs and delivers three city leadership workshops and three citywide employee appreciation events aligned with city values.

Diversity and Inclusion: Develop and implement diversity and inclusion efforts including a leadership workshop and partnership with CU on a Diversity Summit. Conduct a stakeholder analysis and strategic plan for diversity and inclusion efforts.

Employee Life-cycle and Workforce Development: Responsible for leading strategic approach to New Employee Orientation, on-boarding new employee meet ups and researching and implementing an employee feedback loop. Provide consultation, training, and systems for employee and organization wide performance management system.

Additional functions of the Learning and Organizational Development Center include:

- Providing organization development resources, tools and consultation in areas of team building, strategic planning and leadership coaching to support the city as a high-performing organization.
- Reviewing and analyzing employee turnover; increasing engagement, innovation and productivity; and building a strategic approach to succession planning. These activities are supported by providing systems and methods that measure and analyze learning, workforce, succession planning and leadership metrics

HUMAN RESOURCES

2017 ACCOMPLISHMENTS

- Expanded diversity and inclusion initiatives such as the gender gap analysis and the hiring of the Chief Diversity Officer.
- Implemented paid parental leave.
- Developed and implemented the 2018 health care plan platform, which will include the addition of a \$5,000 deductible plan and dental implants with the higher dental plan.
- Carried out the Employee Engagement Survey with a 72 percent citywide participation rate.
- Launched the Leadership Philosophy and Leadership Academy employee development programs.
- Conducted successful executive level recruitments for Chief Diversity Officer, Chief Sustainability Officer, Planning Director, and Assistant Finance Director.
- Successfully negotiated contracts with the Boulder Police Officer's Association (BPOA).

KEY INITIATIVES FOR 2018

- Outsourcing FMLA and implementing day-one benefit enrollment for new employees.
- Implementing new compensation strategy guidelines and variable pay options.
- Negotiating the collective bargaining with the International Association of Firefighters (IAFF) and Boulder Municipal Employees (BMEA) bargaining units.
- Reviewing and analyzing project and city workforce needs and skills to support succession planning and workforce development.
- Exploring options for a new performance management process study and conducting a needs assessment for affordable child care for city employees.



FUN FACT:

The City of Boulder received 18,736 applications for employment over the past year.

HUMAN RESOURCES

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Human Resources Total			\$ 82,500	-	\$ 112,767	1.00
General Fund						
	Learning & Organizational Development Specialist - Extension of a fixed-term position for 2 years including associated operating costs.		\$ -	-	\$ 112,767	1.00
	Diversity and Inclusion program funding.		82,500	-		

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
HR Customer Service Center								
Operational Support	5.00	\$ 926,672	5.63	\$ 861,198	5.63	\$ 912,347	-	\$ 51,149
Subtotal	5.00	\$ 926,672	5.63	\$ 861,198	5.63	\$ 912,347	-	\$ 51,149
HR Solutions Center								
Benefit Management & Compensation	3.00	\$ 699,677	3.75	\$ 1,086,536	4.75	\$ 1,098,669	1.00	\$ 12,133
HRIS Data Management	4.00	208,243	4.00	292,135	3.00	236,480	(1.00)	(55,655)
Payroll Auditing and Reporting	1.75	60,021	1.00	135,852	1.00	173,667	-	37,815
Subtotal	8.75	\$ 967,941	8.75	\$ 1,514,523	8.75	\$ 1,508,816	-	\$ (5,707)
Consulting/Advisory Services Center								
Recruitment & Selection	4.63	\$ 564,273	2.50	\$ 482,225	4.00	\$ 634,434	1.50	\$ 152,209
Employee & Labor Relations	1.00	132,778	3.50	165,856	1.00	159,114	(2.50)	(6,742)
Subtotal	5.63	\$ 697,051	6.00	\$ 648,081	5.00	\$ 793,548	(1.00)	\$ 145,467
Learning & Organizational Development Center								
Employee Trainings and Recognitions	3.00	\$ 570,066	3.00	\$ 681,440	4.00	\$ 520,134	1.00	\$ (161,306)
New Hire Trainings and Staff Events	-	22,598	-	30,000	-	30,000	-	-
Subtotal	3.00	\$ 592,664	3.00	\$ 711,440	4.00	\$ 550,134	1.00	\$ (161,306)
Total	22.38	\$ 3,184,329	23.38	\$ 3,735,242	23.38	\$ 3,764,845	-	\$ 29,603

EXPENDITURE BY CATEGORY

Personnel	\$ 2,372,046	\$ 2,512,502	\$ 2,649,830	\$ 137,328
Operating	752,600	1,162,422	1,056,321	(106,101)
Interdepartmental Charges	59,683	60,318	58,694	(1,624)
Total	\$ 3,184,329	\$ 3,735,242	\$ 3,764,845	\$ 29,603

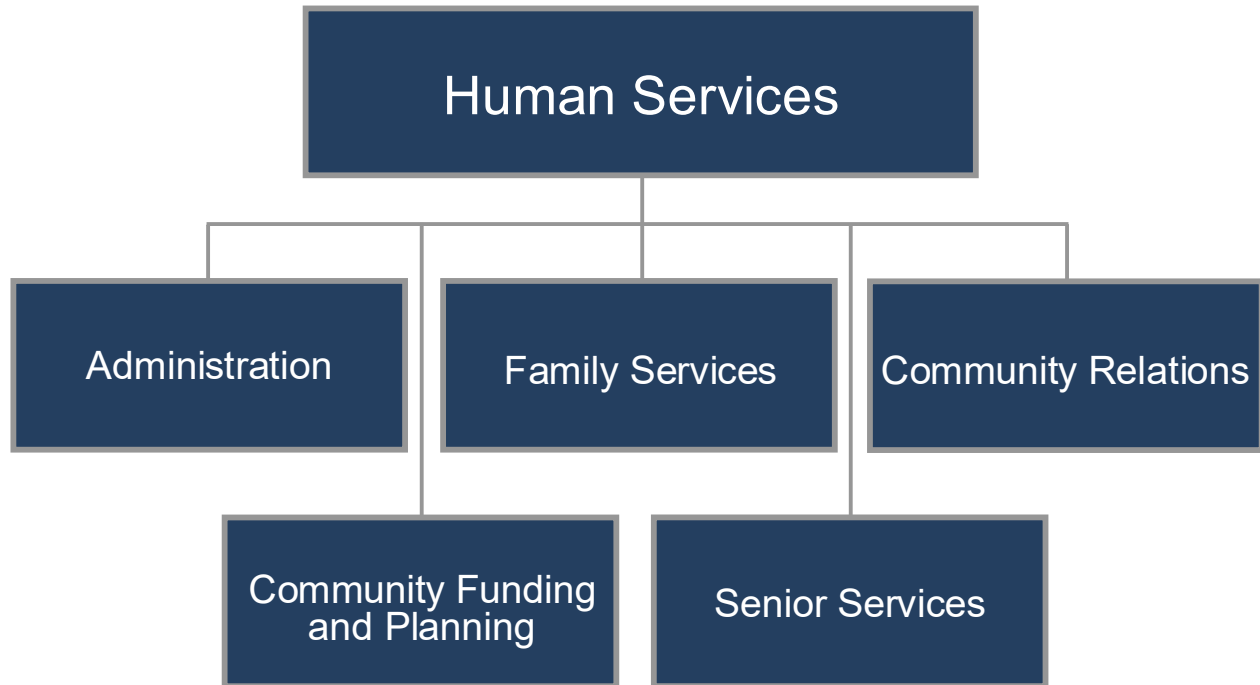
STAFFING AND EXPENDITURE BY FUND

General	23.38	\$ 3,184,329	23.38	\$ 3,735,242	23.38	\$ 3,764,845	-	\$ 29,603
Total	23.38	\$ 3,184,329	23.38	\$ 3,735,242	23.38	\$ 3,764,845	-	\$ 29,603

HUMAN SERVICES

2018 APPROVED BUDGET

\$10,127,863



MISSION

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

DEPARTMENT OVERVIEW

Department Administration

Provides oversight of the department work programs, policy development and implementation, strategic department and community planning, implementation of Human Services Strategy, regional partnership development and coordination, finance and budget oversight, and public communications. Administration includes the department director, deputy director, financial manager, project manager– information resources and administrative specialist.

Community Relations

Community Relations staffs the Human Relations Commission (HRC), which is charged with identifying and alleviating human relations issues and social problems, fostering positive community relations and protecting human rights, and making social policy recommendations to City Council. The HRC allocates funding to the community for cultural events and diversity and inclusion programs. Community Relations staffs the city manager-appointed Immigrant Advisory Committee. The Committee provides an immigrant perspective on city policies and programs. Community Relations:

- Enforces the Human Rights Ordinance and Failure to Pay Wages Ordinance through the Office of Human Rights (OHR);
- Provides community conflict resolution services for city residents, organizations and businesses, including landlord-tenant and neighborhood disputes and restorative justice through the Community Mediations Service program;

HUMAN SERVICES

DEPARTMENT OVERVIEW, CONTINUED

Community Relations, Continued

- Coordinates annual community-wide events and celebrations, such as Martin Luther King, Jr. Day, Immigrant Heritage Week, and Indigenous Peoples Day; and
- Promotes youth leadership development and engagement through the Youth Opportunities Program and the city manager-appointed Youth Opportunities Advisory Board, which advises the city on youth-related issues in the community and distributes grants to local nonprofits, organizations and individual youth, for social, educational and cultural activities, with an emphasis on low-income youth.

Community Funding and Planning

Community Funding and Planning administers:

- The Human Services Fund, which distributes approximately \$2.1 million annually in operating support to community nonprofits;
- The Health Equity Fund, which distributes community funding from the Sugar-Sweetened Beverage Product Distribution Tax to community organizations for health promotion, wellness programs, chronic disease prevention and to address health equity; and
- The Substance Education and Awareness grant funding for community education and prevention programs for children, youth and families related to substance and recreational marijuana use impacts.

Community Funding and Planning conducts research and analysis on social policy and equity issues, makes policy recommendations to alleviate social conditions, identifies human services trends and needs, leads and participates in community-wide efforts to identify and create effective social response systems, and oversees development and implementation of the Human Services and Homelessness Strategies. The workgroup also coordinates with other city departments and community organizations to develop and implement city projects and plans related to homelessness services, and coordinates with other city departments and community organizations to develop and implement regional services plans.

Family Services

Family Services includes Early Childhood Programs, including child care financial assistance for low-income families and information and referral to child care providers, and Family Resource Schools (FRS), a partnership with the Boulder Valley School District (BVSD) to provide outreach, direct services and referrals for families and children to remove academic and non-academic barriers to success in five Boulder elementary schools.

Senior Services

Senior Services provides programs for older adults at the East and West Senior Centers, including educational classes, resource seminars, nutrition services, wellness programs, social programs, resource and referral for community services, and counseling for vulnerable older adults. Senior Services administers the city's Food Tax Rebate Program for low-income families, seniors and individuals with disabilities. Senior Services collaborates with Boulder County and community agencies to plan, coordinate and evaluate services for seniors, including the Age Well Boulder County strategic plan, and staffs the city manager-appointed Senior Community Advisory Committee. The Committee provides consultation and expertise to city staff on policy and programs related to older adults and serves as city liaison to the Boulder Seniors Foundation.

HUMAN SERVICES

2017 ACCOMPLISHMENTS

- Completed the Human Services Strategy (approved by council on July 19, 2017) establishing a blueprint for city investments in human services over the next five years and aligns them with goals and priorities in community funding, direct services and partnerships.
- Completed the Homelessness Strategy (approved by council on June 20, 2017) establishing the city's goal and priorities for addressing homelessness. Includes a regional coordinated intake and assessment system with a focus on rapid re-housing.
- Expanded homeless summer services including increased number of summer Transition Program beds at the Boulder Shelter for the Homeless, established new summer overnight sheltering pilot program ("Path to Home"), and increased positions at Ready to Work program with Bridge House.
- Established the Health Equity Fund and Advisory Committee (supported through the Sugar-Sweetened Beverage Distribution Tax). Funding is for health promotion, general wellness programs, health equity and chronic disease prevention. Allocated 2017 funding to community agencies.
- Began the development of the Inclusive and Welcoming Community work plan in conjunction with the Community Perceptions Assessment, Human Services Strategy and the Human Relations Commission.
- Implemented recommendations for the expansion of Living Wage Resolution 926 in collaboration with the City Manager's Office and multiple city departments.
- Continued development of department data and analytics work plan.

KEY INITIATIVES FOR 2018

- Implement the Human Services Strategy 2017-2022, including changes to community funding, aligning direct services and expanded partnerships.
- Continue implementation of the Homelessness Strategy including coordinated intake and assessment services system, diversion and navigation services, and data collection and analytics.
- Implement 2018 funding rounds for the Health Equity Fund, Human Services Fund, and Youth Opportunity Fund.
- Implement the Data and Analytics Work Plan.
- Implement the Inclusive and Welcoming Community Work Plan.
- Continue facilities planning related to the Civic Area and Alpine/Balsam sites for an integrated Human Services Center.
- Integrate the Human Services Strategy implementation with the Economic Sustainability Strategy, Resilience Strategy, Housing Strategy and Boulder Valley Comprehensive Plan (BVCP).

HUMAN SERVICES

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Human Services Total			\$ 3,057,536	1.18	\$ 30,000	-
General Fund						
		Expansion of Child Care Subsidy Program.	\$ 40,000	-	\$ -	-
		Human Relations Commissions (HRC) additional one-time grant funding.	-	-	30,000	-
		Human Services Fund additional funding.	400,000	-	-	-
		Early Diversion Get Engaged (EDGE) Program ongoing funding.	142,000	-	-	-
		Homeless Services.	750,000	-	-	-
		Keep Families Housed Program.	263,000	-	-	-
		Program Coordinator-Community Mediation Services - New .175 FTE standard position. Increases current position to full-time.	15,000	0.18	-	-
Sugar Sweetened Beverage Distribution Tax (SSBDT) Fund						
		SSBDT Community Funding - funding for programs.	\$ 1,296,465	-	\$ -	-
		SSBDT Community Funding Implementation-Staffing - New standard position and associated program operating costs.	151,071	1.00	-	-

FUN FACT:

For over 25 years, the Family Resource Schools program has been a successful partnership between the city and the Boulder Valley School District, addressing barriers to achievement, and supporting family self-sufficiency and parent engagement in Boulder elementary schools.

HUMAN SERVICES

DEPARTMENT DETAIL

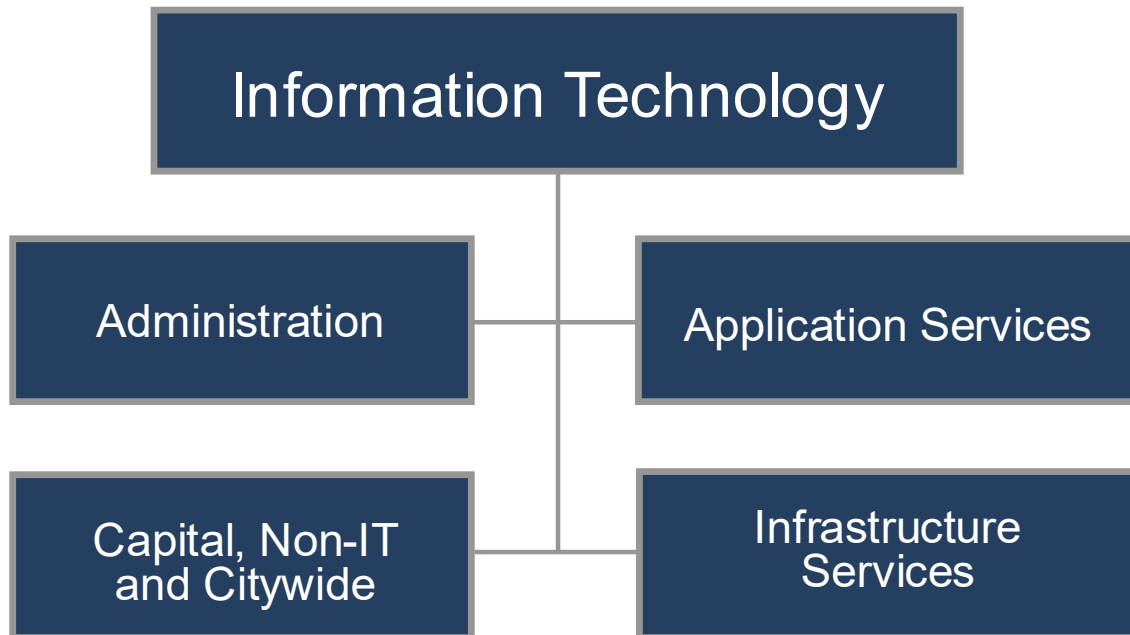
	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	5.00	\$ 769,915	5.00	\$ 705,594	5.00	\$ 741,480	-	\$ 35,886
Subtotal	5.00	\$ 769,915	5.00	\$ 705,594	5.00	\$ 741,480	-	\$ 35,886
Family Services								
Early Childhood Programs	4.14	\$ 199,012	-	\$ 176,817	0.29	\$ 240,176	0.29	\$ 63,359
Family Resource Schools	8.42	756,428	7.06	814,984	6.77	804,419	(0.29)	(10,565)
Prevention and Intervention	-	158,333	-	148,430	-	148,430	-	-
Subtotal	12.56	\$ 1,113,772	7.06	\$ 1,140,231	7.06	\$ 1,193,025	(0.00)	\$ 52,794
Community Relations								
Community Relations and Human Relations Commission	0.94	\$ 187,013	1.31	\$ 195,190	1.30	\$ 218,356	(0.01)	\$ 23,166
Office of Human Rights	0.94	85,084	0.99	91,808	0.98	99,573	(0.01)	7,765
Youth Opportunities Program	1.69	310,913	1.31	311,388	1.30	319,031	(0.01)	7,643
Community Mediation	2.30	218,451	2.41	231,103	2.61	253,259	0.20	22,156
Subtotal	5.87	\$ 801,461	6.02	\$ 829,489	6.19	\$ 890,219	0.17	\$ 60,730
Community Funding & Planning								
Community Funding	1.00	\$ 2,659,745	1.75	\$ 3,402,939	2.75	\$ 5,580,445	1.00	\$ 2,177,506
Project Management	1.25	143,922	2.25	249,165	2.25	254,162	-	4,997
Planning	2.50	219,662	3.50	394,587	3.50	379,194	-	(15,393)
Subtotal	4.75	\$ 3,023,329	7.50	\$ 4,046,691	8.50	\$ 6,213,801	1.00	\$ 2,167,110
Senior Services								
Food Tax Rebate Program	0.27	\$ 23,347	0.28	\$ 27,554	0.28	\$ 25,153	-	\$ (2,401)
Senior Centers	4.20	347,862	4.44	386,279	4.44	422,286	-	36,007
Senior Resources	2.70	336,245	2.85	348,361	2.85	353,649	-	5,288
Senior Health & Wellness	0.78	127,968	0.82	125,556	0.82	131,114	-	5,558
Senior Social Programs	1.02	164,590	1.08	163,861	1.08	157,136	-	(6,725)
Subtotal	8.97	\$ 1,000,012	9.47	\$ 1,051,610	9.47	\$ 1,089,338	-	\$ 37,728
Total	37.15	\$ 6,708,490	35.05	\$ 7,773,615	36.22	\$ 10,127,863	1.17	\$ 2,354,248
EXPENDITURE BY CATEGORY								
Personnel		\$ 2,865,275		\$ 3,323,474		\$ 3,463,757		\$ 140,283
Operating		3,701,090		4,317,858		6,510,609		2,192,751
Interdepartmental Charges		142,125		132,283		153,497		21,214
Total		\$ 6,708,490		\$ 7,773,615		\$ 10,127,863		\$ 2,354,248
STAFFING AND EXPENDITURE BY FUND								
General Fund	29.91	\$ 6,276,082	31.15	\$ 7,435,066	31.33	\$ 8,336,894	0.18	\$ 901,828
Grants	6.29	336,416	2.78	241,000	2.54	245,000	(0.24)	4,000
Sugar Sweetened Beverage Distribution Tax	-	-	-	-	1.00	1,447,536	1.00	1,447,536
Community Development Block Grant	0.95	95,992	1.13	97,549	1.35	98,433	0.23	884
Total	37.15	\$ 6,708,490	35.05	\$ 7,773,615	36.22	\$ 10,127,863	1.17	\$ 2,354,248

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INFORMATION TECHNOLOGY

2018 APPROVED BUDGET

\$9,722,578



MISSION

The mission of the Information Technology (IT) Department is to create an environment of seamless integration between people and technology. Our services include long-range technology planning; citywide hardware/software procurement and project management; support for over 1,600 employees and PCs, 360 servers, and 160 databases instances; data management; disaster recovery and business continuity; systems security; nearly 200 miles of fiber optic network infrastructure; business analysis; custom application development; and support for numerous mission critical applications across the entire organization.

DEPARTMENT OVERVIEW

Administration

The IT Administrative Division provides:

- Overall leadership, strategic planning and general administrative support to the other divisions of IT.
- Financial management and administration of the Telecommunications Fund, IT Operating account and citywide Computer Replacement Fund, which includes centralized purchasing of all computer related equipment and software.
- The IT Training team, which works to develop training materials and communications for new software rollouts, supports and consults on end-user training for software implementations citywide, and provides end-user support for common questions.
- The IT Service Desk, which serves as the first point of engagement for our customers.
- The central IT security program, which oversees citywide technology-related security assessment, fortification, policy development and training.

INFORMATION TECHNOLOGY

DEPARTMENT OVERVIEW, CONTINUED

Capital, Non-IT and Citywide Items

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

Infrastructure Services

The IT Infrastructure Services Division provides a reliable and robust data, voice and fiber optic communications infrastructure supporting over 1,600 city employees, telephones, workstations, mobile devices, and over 360 physical and virtual servers providing voice, e-mail, Web, GIS, database, and office productivity services. Infrastructure Services also takes a leadership role in the research, selection and implementation of new device, “Internet of Things” (IoT), server, storage, and telecommunication technologies to help improve city services.

Application Services

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

2017 ACCOMPLISHMENTS

- Completed and began implementation of the new citywide Information Technology Strategic Plan.
- Led the continuing community broadband initiative.
- Evaluated and implemented new data management and analytics systems and services.
- Continued the expansion of datasets available through the Open Data Portal.
- Led the Office 365 productivity and collaboration software upgrade efforts.
- Implemented website improvements with Communications following a heuristics analysis.
- Expanded the IT business analysis function to aid in improving organizational processes.
- Continued the implementation of new digital security fortification and education programs.

KEY INITIATIVES FOR 2018

- Beginning to retire legacy applications across the organization.
- Leading the city’s further exploration of “Smart City” initiatives.
- Providing council with community broadband initiative options and recommendations.
- Aiding in the implementation of citywide asset/maintenance and employee time/attendance software.
- Using mature data analytics, data visualization and open data technologies and services.
- Pilot testing “unified communications” technologies to consolidate telephony and data communication systems.
- Using updated metrics, expand the services of the new IT Customer Engagement Division.

INFORMATION TECHNOLOGY

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Information Technology Total			\$ 660,900	-	\$ 214,000	-
	General Fund					
		City of Boulder website information architecture and design refresh (w/Communications Department).	-	-	80,000	-
		Legacy system retirement.	-	-	84,000	-
		Parking technology - IT Department support.	-	-	50,000	-
		IT Software replacement funding. This amount is repurposed from decreasing debt payments.	660,900		-	

FUN FACT:

The City of Boulder manages nearly 200 miles of fiber optic network infrastructure, much of which is under the city's streets.

INFORMATION TECHNOLOGY

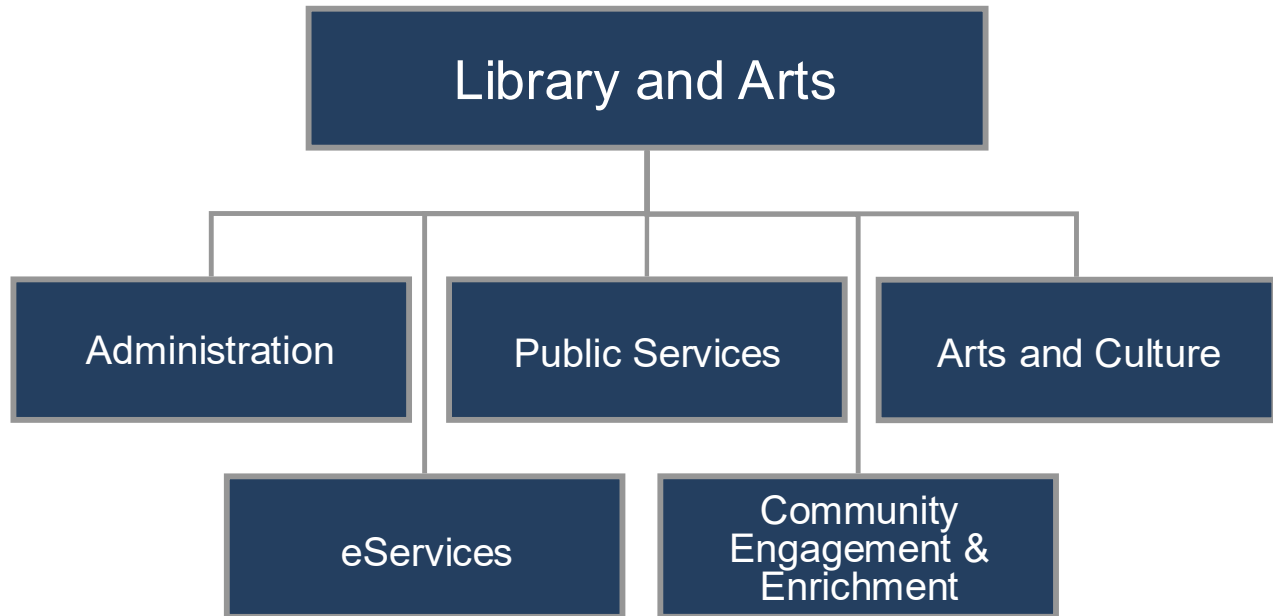
DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	3.00	\$ 511,084	3.00	\$ 506,547	3.00	\$ 508,748	-	\$ 2,202
Subtotal	3.00	\$ 511,084	3.00	\$ 506,547	3.00	\$ 508,748	-	\$ 2,202
Application Services								
Custom Application Provision & Related Support	3.00	\$ 347,130	2.75	\$ 401,372	3.97	\$ 576,943	1.22	\$ 175,571
eGovernment (Internet/Intranet)	2.00	280,220	2.00	291,960	2.18	459,367	0.18	167,407
Geographic Information Systems	2.00	215,220	2.00	290,666	2.12	287,063	0.12	(3,603)
Packaged Application Support	8.75	1,096,647	9.00	1,128,801	8.48	1,214,081	(0.52)	85,280
Database Administration	1.20	197,770	1.20	207,839	1.00	174,626	(0.20)	(33,214)
Technology Training	1.00	150,255	1.00	134,060	1.00	136,705	-	2,645
Subtotal	17.95	\$ 2,287,244	17.95	\$ 2,454,698	18.75	\$ 2,848,784	0.80	\$ 394,086
Infrastructure Services								
Emerging Technology Support	1.00	\$ 54,572	1.00	\$ 71,781	1.00	\$ 77,804	-	\$ 6,023
Network Administration	2.50	349,317	2.30	354,003	2.30	364,854	-	10,851
Security Administration	1.25	135,167	1.25	312,699	1.40	326,573	0.15	13,874
Server Administration	3.65	585,452	3.85	559,464	3.35	498,707	(0.50)	(60,757)
End-User Device and Office Automation Administration and Tier 2	7.40	919,993	7.40	941,797	7.65	962,378	0.25	20,581
Help Desk (Tier 1) Support	2.00	230,538	2.00	221,092	1.30	130,744	(0.70)	(90,348)
Subtotal	17.80	\$ 2,275,040	17.80	\$ 2,460,836	17.00	\$ 2,361,061	(0.80)	\$ (99,775)
City-Wide IT (non-departmental)								
IT Capital Money	-	\$ 645	-	\$ 404,036	-	\$ 1,064,936	-	\$ 660,900
Telecom Connectivity	-	301,123	-	198,264	-	48,264	-	(150,000)
Citywide Telecommunications & Computer Replacement Programs - Non	1.50	1,784,355	2.00	1,935,616	1.00	1,967,579	(1.00)	31,963
Subtotal	1.50	\$ 2,086,123	2.00	\$ 2,537,916	1.00	\$ 3,080,779	(1.00)	\$ 542,863
Capital Improvement Program								
Capital Improvement Program	-	\$ 789,447	-	\$ 927,872	-	\$ 923,206	-	\$ (4,666)
Subtotal		\$ 789,447		\$ 927,872		\$ 923,206		\$ (4,666)
Total	40.25	\$ 7,948,937	40.75	\$ 8,887,869	39.75	\$ 9,722,578	(1.00)	\$ 834,709
EXPENDITURE BY CATEGORY								
Personnel		\$ 4,484,591		\$ 4,681,498		\$ 4,691,170		\$ 9,672
Operating		2,496,558		3,268,898		3,393,741		124,843
Interdepartmental Charges		118,830		199,296		200,821		1,525
Capital		818,340		670,428		1,367,065		696,637
Other financing Uses		30,619		67,749		69,781		2,032
Total		\$ 7,948,937		\$ 8,887,869		\$ 9,722,578		\$ 834,709
STAFFING AND EXPENDITURE BY FUND								
General	38.75	\$ 5,375,136	38.75	\$ 6,024,381	38.75	\$ 6,831,793	-	\$ 807,412
Telecommunications	1.25	596,375	1.00	548,780	1.00	548,660	-	(120)
Computer Replacement	0.25	1,977,426	1.00	2,314,707	0.00	2,342,125	(1.00)	27,418
Total	40.25	\$ 7,948,937	40.75	\$ 8,887,869	39.75	\$ 9,722,578	(1.00)	\$ 834,709

LIBRARY & ARTS

2018 APPROVED BUDGET

\$9,507,597



MISSION

The Boulder Public Library's mission 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 Boulder Office of Arts and Culture's mission is to: Facilitate the success of this alignment in the creative community around the Vision for Culture:

Together, we will craft Boulder's social, physical, and cultural environment to include creativity as an essential ingredient for the well-being, prosperity, and joy of everyone in the community.

DEPARTMENT OVERVIEW

Library Division

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

Public Services includes materials circulation services, interlibrary loan, maintenance of patron accounts, administration of the holds and Prospector system, shelving and maintenance of the automated materials handling system, and oversees the Main, Meadows, and George Reynolds branches, as well as the North Boulder (NoBo) Corner Library operations and programs.

eServices includes administration and maintenance of library-specific IT systems and equipment, including the integrated library system, the patron computer reservation and print release system, computer technology support, the library website, the meeting room reservation system, library maker spaces and cataloging of library materials and resources.

LIBRARY & ARTS

DEPARTMENT OVERVIEW, CONTINUED

Library Division, Continued

Community Engagement and Enrichment focuses on engaging the community through programs, literacy, story times, outreach and management of the Canyon Gallery and exhibits. This division includes youth services, the acquisition and maintenance of library materials and electronic resources (e.g. ebooks and informational databases), the Carnegie Library for Local History and the Boulder Reads adult literacy program.

Arts Division

The Office of Arts and Culture includes administration and oversight, cultural grants, creative sector programs, public art, and support for individual artists and creative professionals. It also is responsible for administering support for the Dairy Center for the Arts and The Boulder Museum of Contemporary Art, as well as the Arts Commission.

2017 ACCOMPLISHMENTS

- Completed the community engagement phase of the Library Master Plan update project.
- Restructured the Resources Services workgroup to improve efficiency with cataloging library materials.
- Completed a revision of the Policy for the Acquisition and Maintenance of Public Art, and successfully launched the new public art program with a series of new commissions.
- Completed the 2017 cultural grants cycle in support of the Boulder Arts Commission, distributing \$675,000 to more than 40 artists, presenters, and venues.
- Launched the Arts and Economic Prosperity study which gathers data on the importance of cultural organizations, and their audiences, on the economic prosperity of Boulder.
- Facilitated the process for City Council's official recognition of the NoBo Art District and began collaborative governance.

KEY INITIATIVES FOR 2018

- Completing the Library Master Plan update and presenting it to City Council for approval.
- Expanding the volunteer services program.
- Begin planning for expanding library services in north Boulder.
- Installing several new works of public art around town and continuing design and construction work on anchor sculpture installations in the Civic Area.
- Coordinating the 2018 cultural grants cycle in support of the Boulder Arts Commission and launching a new fellowship program, as well as other new initiatives to support the lives of artists in our community.
- Completing the Artist Census and Cultural Asset Map studies, as well as a study on sustainable funding and long-term governance for the NoBo Art District, and taking steps to implement these findings.
- Completing a refresh of the Community Cultural Plan at the end of the first 3-year phase.

LIBRARY & ARTS

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Arts Total			\$ 450,000	-	\$ 30,000	-
	General Fund					
		Funding for Arts Grants.	\$ 450,000	-	\$ -	-
		Public Art Maintenance Backlog.	-	-	30,000	-
Library Total			\$ 183,495	0.50	\$ -	-
	General Fund					
		Library circulation maintenance.	\$ 80,500	-	\$ -	-
		Makerspace materials.	60,000	-	-	-
		Volunteer Coordinator - New .5 FTE standard position including associated operating costs. This increases the position to full-time.	42,995	0.50	-	-
LIBRARY AND ARTS GRAND TOTAL			\$ 633,495	0.50	\$ 30,000	-

FUN FACT:

The Boulder Public Library system has eight study rooms and six meetings rooms available for community members to use, completely free of charge.

LIBRARY & ARTS

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Library Administration	4.00	\$ 633,555	4.00	\$ 644,352	4.00	\$ 823,977	-	\$ 179,625
Library Facility and Asset Maintenance	2.00	392,662	-	148,978	-	169,098	-	20,120
Volunteer Services	0.50	30,684	0.50	40,368	1.00	86,490	0.50	46,122
Grant Programs	-	166,838	0.50	403,876	0.50	406,040	-	2,164
Subtotal	6.50	\$ 1,223,739	5.00	\$ 1,237,574	5.50	\$ 1,485,605	0.50	\$ 248,031
Arts and Culture								
Arts Administration	3.00	\$ 349,894	3.50	\$ 441,680	3.50	\$ 511,118	-	\$ 69,438
Programs for Artists	-	-	-	3,000	-	3,000	-	-
Museum of Boulder	-	23,609	-	23,609	-	23,609	-	-
Arts Grants	-	593,490	-	725,000	-	675,000	-	(50,000)
Public Art	-	72,749	-	175,000	-	30,000	-	(145,000)
Subtotal	3.00	\$ 1,039,742	3.50	\$ 1,368,289	3.50	\$ 1,242,727	-	\$ (125,562)
Community Engagement and Enrichment								
BoulderReads	2.25	\$ 185,491	2.25	\$ 181,613	2.25	\$ 176,609	-	\$ (5,004)
Carnegie Library for Local History	2.50	243,875	2.50	215,679	2.50	222,335	-	6,656
Programs, Events & Outreach	4.00	486,871	5.50	523,273	5.25	501,348	(0.25)	(21,925)
Library Materials	5.50	1,675,252	5.50	1,450,562	5.50	1,453,373	-	2,811
Youth Services	6.00	339,045	6.00	431,427	6.00	443,231	-	11,804
Subtotal	20.25	\$ 2,930,534	21.75	\$ 2,802,554	21.50	\$ 2,796,896	(0.25)	\$ (5,658)
Public Services								
Patron Services	25.25	\$ 1,279,503	21.00	\$ 1,536,629	21.50	\$ 1,520,020	0.50	\$ (16,609)
Branch Libraries	13.50	854,304	14.25	869,878	14.00	867,924	(0.25)	(1,954)
Subtotal	38.75	\$ 2,133,807	35.25	\$ 2,406,507	35.50	\$ 2,387,944	0.25	\$ (18,563)
eServices								
Resource Services	7.00	\$ 521,787	6.00	\$ 485,015	6.00	\$ 459,413	-	\$ (25,602)
Technology Support	2.00	1,301,988	2.00	668,237	2.50	720,334	0.50	52,097
Flatirons Library Consortium	1.00	84,671	1.00	108,117	-	110,993	(1.00)	2,876
Makerspace	-	-	3.00	252,960	3.00	303,685	-	50,725
Subtotal	10.00	\$ 1,908,446	12.00	\$ 1,514,329	11.50	\$ 1,594,425	(0.50)	\$ 80,096
Total	78.50	\$ 9,236,268	77.50	\$ 9,329,253	77.50	\$ 9,507,597	-	\$ 178,344

EXPENDITURE BY CATEGORY

Personnel	\$ 5,346,527	\$ 5,767,580	\$ 5,883,422	\$ 115,842
Operating	3,392,973	3,057,848	3,168,156	110,308
Interdepartmental Charges	496,768	503,825	456,019	(47,806)
Total	\$ 9,236,268	\$ 9,329,253	\$ 9,507,597	\$ 178,344

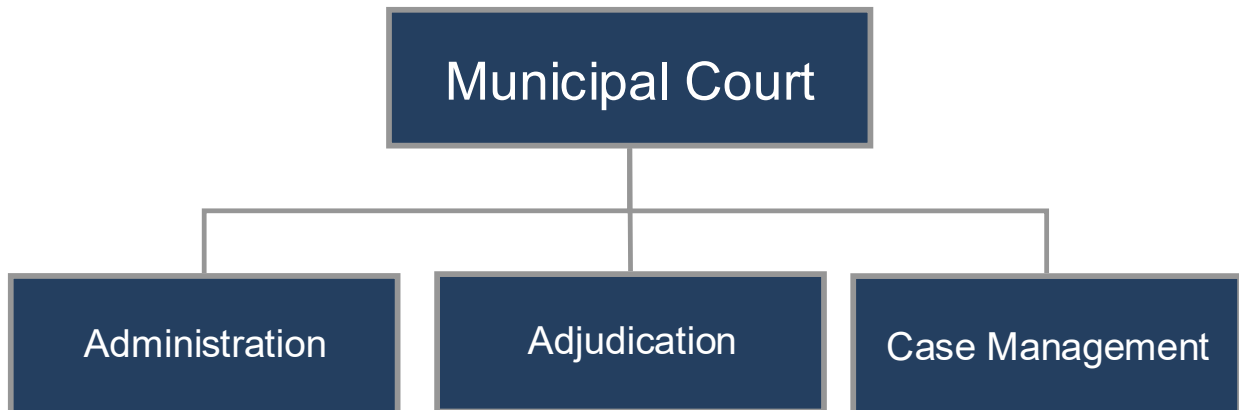
STAFFING AND EXPENDITURE BY FUND

General	78.00	\$ 8,060,355	77.00	\$ 7,917,975	77.00	\$ 8,093,351	-	\$ 175,376
Library	0.50	1,025,913	0.50	1,411,278	0.50	1,414,246	-	2,968
Capital Development Fund	-	150,000	-	-	-	-	-	-
Total	78.50	\$ 9,236,268	77.50	\$ 9,329,253	77.50	\$ 9,507,597	-	\$ 178,344

MUNICIPAL COURT

2018 APPROVED BUDGET

\$2,258,016



MISSION

The mission of the Boulder Municipal Court is to:

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

DEPARTMENT OVERVIEW

Administration

Court Administration is responsible for achieving department goals and objectives; managing budgetary and financial information; assuring adherence to policies and regulations; and leading, developing and supervising Court staff. Staffing includes the court administrator, a deputy court administrator and administrative support for budget preparation, financial transaction processing, accounting/statistical analyses, technology enhancements, web management including 24/7 online payment options and various clerical responsibilities.

Adjudication

Adjudication consists of all Court functions that occur in the courtroom. Judges preside over Court sessions with animal, general, parking, photo radar, photo red light and traffic violations, as well as selected administrative and civil hearings. Staff manages case flow in and out of the courtroom and set court dates. Adjudication includes the Presiding Judge's involvement with various external collaborators, including the campus-community alcohol coalition, Acting on Alcohol Concerns Together (AACT) and Boulder County Public Health's Substance Abuse Implementation Team.

Case Management

Case Management includes a variety of functions that comprise the core work of the Court, including scheduling, payment processing, database management, collections and other non-compliance actions, as well as interfacing with Department of Motor Vehicles (DMV) and the Colorado Bureau of Investigations (CBI). Court staff consists of front-line employees who interact with the public on the phone, at the counter and in the courtroom. Probation staff monitors compliance with Court orders regarding municipal violations that most affect the community and process cases for defendants at in-custody sessions at the Boulder County jail. Probation staff seek to leverage the Court's contact with homeless individuals through a variety of efforts.

MUNICIPAL COURT

2017 ACCOMPLISHMENTS

- Cross-trained all back-up staff to full level of functionality for performing back-up duties.
- Created a training and development plan for all Court staff; both for technical and soft skills.
- Reinstated "meet and greet" sessions between Court and stakeholder groups by creating liaison positions between the Court and the Boulder Police Department and Parking Services division.
- Managed effects of quasi-judicial hearings on courtroom activity to achieve efficiencies.
- Instituted an increase in hearing fees and court costs.
- Began a process to make the Court paperless.
- As of March 2017, the homeless navigator has aided 137 clients. With the aid of the vulnerability screening process, 27 people were housed, six received mental health aid, eight obtained birth certificates and six received their social security cards.

KEY INITIATIVES FOR 2018

- Developing measures for succession planning, including identifying key staff and giving them additional responsibilities to help build management experience.
- Researching and exploring additional strategies for the public to contact the Court, including a web chat service or social media.
- Creating systems to share data more efficiently and more automated and reaching out to stakeholder departments to see what they need; this could also help identify common needs rather than finding solutions one at a time.
- Exploring the creation of a National Municipal Court Coalition.
- Developing robust metrics to aid with comparing performance to other municipal courts.
- Refining court letter processing to increase compliancy and collection efforts.

FUN FACT:

The first court in the City of Boulder, the Police Magistrate Court, was established by city ordinance in 1885. It later became the City of Boulder Municipal Court in 1955.

MUNICIPAL COURT

DEPARTMENT DETAIL

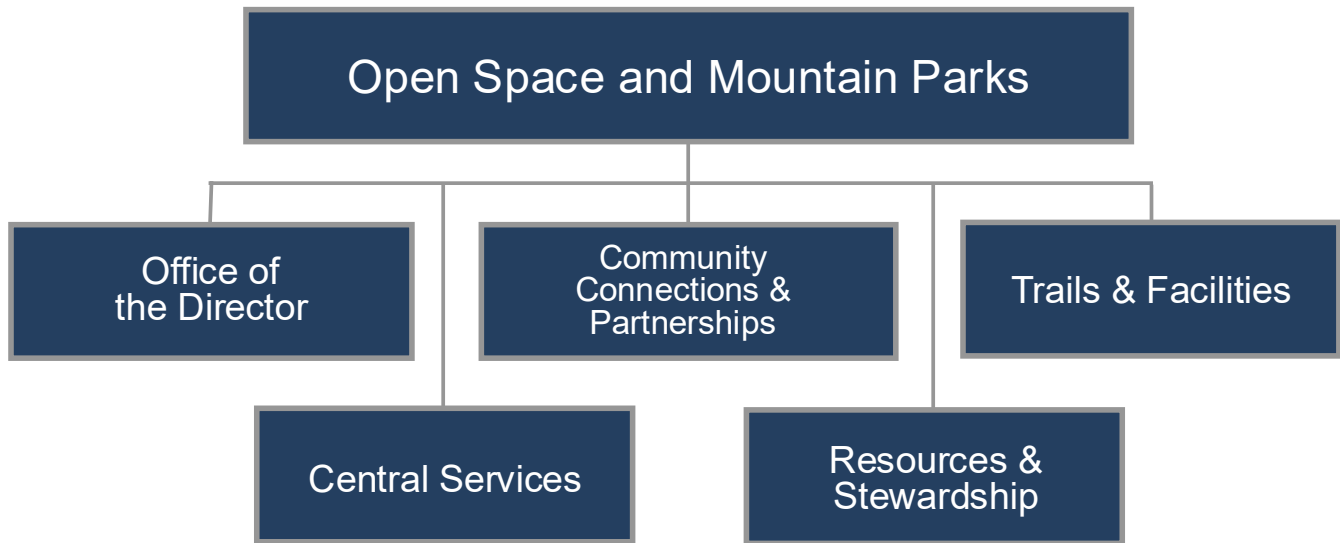
	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.75	\$ 360,709	4.75	\$ 480,243	3.75	\$ 431,527	(1.00)	\$ (48,716)
Subtotal	4.75	\$ 360,709	4.75	\$ 480,243	3.75	\$ 431,527	(1.00)	\$ (48,716)
Adjudication								
Adjudication	4.38	\$ 628,845	4.60	\$ 639,693	4.60	\$ 632,277	-	\$ (7,416)
Subtotal	4.38	\$ 628,845	4.60	\$ 639,693	4.60	\$ 632,277	-	\$ (7,416)
Case Management								
Animal	1.60	\$ 149,418	1.40	\$ 155,179	1.40	\$ 150,274	-	\$ (4,905)
General	1.60	152,234	1.40	155,179	1.40	150,272	-	(4,907)
Parking	1.60	194,762	1.40	176,679	1.40	199,872	-	23,193
Photo Enforcement	1.60	129,372	1.40	140,010	1.40	138,410	-	(1,600)
Probation Services	4.00	344,215	4.00	383,569	4.00	405,110	-	21,541
Traffic	1.60	149,423	1.40	155,179	1.40	150,272	-	(4,907)
Subtotal	12.00	\$ 1,119,425	11.00	\$ 1,165,795	11.00	\$ 1,194,211	-	\$ 28,416
Total	21.13	\$ 2,108,979	20.35	\$ 2,285,731	19.35	\$ 2,258,016	(1.00)	\$ (27,715)
EXPENDITURE BY CATEGORY								
Personnel		\$ 1,651,643		\$ 1,770,233		\$ 1,736,572		\$ (33,661)
Operating		403,599		463,906		454,781		(9,125)
Interdepartmental Charges		53,737		51,592		66,663		15,071
Total		\$ 2,108,979		\$ 2,285,731		\$ 2,258,016		\$ (27,715)
STAFFING AND EXPENDITURE BY FUND								
General	21.13	\$ 2,108,979	20.35	\$ 2,285,731	19.35	\$ 2,258,016	(1.00)	\$ (27,715)
Total	21.13	\$ 2,108,979	20.35	\$ 2,285,731	19.35	\$ 2,258,016	(1.00)	\$ (27,715)

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OPEN SPACE & MOUNTAIN PARKS

2018 APPROVED BUDGET

\$35,340,052



MISSION

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

DEPARTMENT OVERVIEW

Office of the Director

The OSMP Directors Team ensures strategic alignment of OSMP projects with the department's mission and priorities. This workgroup includes the Executive Director, the science and community relations offices, a project coordinator and the four managers of the service areas outlined below.

Central Services

The Central Services workgroup provides support for the daily internal operations of the Department. This work group offers real estate, information resources and business services, including:

- Acquisition of land interests and management of easement requests;
- Management of data, geographic information systems and web content; and
- Preparation, analysis and management of the OSMP budget and related financial systems.

Community Connections and Partnerships

The Community Connections and Partnerships workgroup engages community members around the mission and vision of OSMP. This workgroup coordinates public-facing community efforts in planning, education and outreach and Ranger services, including:

- Coordination of the OSMP Master Plan, Trail Study Area and other system plans;
- Volunteer projects and services, as well as the Junior Ranger Program; and
- Visitor engagement, emergency response and law enforcement.

Resources and Stewardship

The Resources and Stewardship workgroup enhances Boulder's natural environment by protecting its ecological, agricultural, cultural and water assets. This workgroup contains expertise in natural resource management, ecological systems, and recreation and cultural stewardship, including:

OPEN SPACE & MOUNTAIN PARKS

DEPARTMENT OVERVIEW, CONTINUED

Resources and Stewardship, Continued

- Preservation and restoration of ecological, agricultural, water, historical and cultural resources;
- Tracking and monitoring of the variety of systems across OSMP; and
- Research around visitor use and impacts.

Trails and Facilities

The Trails and Facilities workgroup supports the design, construction, and maintenance of OSMP's physical assets. This service area is responsible to maintain OSMP's trails, trailheads and other access points; office buildings and other structures across the open space system; and the department's equipment and vehicle assets.

2017 ACCOMPLISHMENTS

- Completed flood recovery of FEMA-reimbursable trails and habitat and continued work on non-reimbursable flood projects (includes county coordination).
- Initiated the Open Space Master Plan process, completing the Master Plan Portfolio project to support plan development with anticipated plan completion in 2019.
- Approved the Agricultural Resource Management Plan, completion of a facilities assessment, and implementation of top priorities of the West TSA and North TSA where aligned with FEMA-reimbursable flood recovery projects.
- Continued to Implement the Grassland Ecosystem Management Plan and Forest Ecosystem Management Plan (FEMP), including strategic forest thinning and provision of support to the Sunshine Canyon Fire.
- Continued to improve the visitor experience by implementing the Community Ranger model; continued the development of the Community Connections division; and completed a post-implementation assessment of the Voice and Sight program.
- Continued to Develop Regional Trails through strategic property acquisition, coordination with other agencies, and other avenues as needed, including completion of the IBM Connector Bridges and ongoing work on the Boulder Creek Bike Path.

FUN FACT:

OSMP's Junior Ranger Program began over 50 years ago.

OPEN SPACE & MOUNTAIN PARKS

KEY INITIATIVES FOR 2018

- Recasting the Visitor Master Plan Update as the Open Space and Mountain Parks Master Plan or OS(MP)², continuing plan development with anticipated completion in 2019. The plan establishes policy guidance, goals, objectives, priorities and measures of success across services and programs, and addresses overarching issues such as carrying capacity, night-time and temporal use, and climate change mitigation and adaptation.
- Continuing strategic planning and implementation for the Top Priorities of West TSA, North TSA, Agricultural Resource Management Plan, and Capital Improvement Plan (CIP), to include implementing plans through cross-departmental implementation teams convened for each plan.
- Continuing to implement the Grassland Ecosystem Management Plan and Forest Ecosystem Management Plan (FEMP), giving special attention/guidance to elements that need updating or refreshing, particularly the FEMP. The OS(MP)² may be a good opportunity for such guidance.
- Continuing to improve the visitor experience, increasing community engagement and staff presence in the system; implementing the Community Ranger model; focusing on community and department relationships and interdepartmental coordination; and following through on initiatives such as recycling/dog waste composting at trailheads and monitoring and reporting results on Voice & Sight program.
- Developing regional trails through strategic property acquisition, coordination with other agencies, and other avenues as needed (e.g., Eldorado to Walker Ranch, Joder and the Boulder Creek Path extension).
- Making progress on OSMP Campus Vision to ensure staff has an optimal, efficient working environment, facilities and equipment. The campus relocation may include acquisition of land, construction of a new facility and/or major renovation of an existing facility depending on site opportunities.
- Focusing on continuous improvement within OSMP, such as continuing to assess and develop best practices related to OSMP's scientific approach, data stewardship, recreation planning and design, work plan and budget management, staff training and development, staff work space, equipment and facilities, communication, and coordination internally and externally.

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Open Space & Mountain Parks Total			\$ 317,257	6.00	\$ 77,144	1.00
	Open Space Fund					
		Staffing levels - Convert 6 fixed-term positions to standard and extend 1 fixed-term position for 2 years.	\$ 317,257	6.00	\$ 77,144	1.00

OPEN SPACE & MOUNTAIN PARKS

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Office of the Director								
Director's Team	5.00	\$ 1,050,725	5.00	\$ 1,263,915	6.00	\$ 1,422,031	1.00	\$ 158,116
Community Relations Office	2.00	159,316	2.00	202,513	2.00	223,150	-	20,637
Science Office	2.00	252,298	2.00	264,246	2.00	374,057	-	109,811
Subtotal	9.00	\$ 1,462,338	9.00	\$ 1,730,674	10.00	\$ 2,019,237	1.00	\$ 288,563
Central Services								
Business Operations	3.50	\$ 315,946	3.50	\$ 830,977	4.50	\$ 647,557	1.00	\$ (183,420)
Customer Service	7.00	627,151	7.00	734,545	5.00	640,233	(2.00)	(94,312)
Real Estate Services	5.06	558,062	5.48	614,371	4.48	524,377	(1.00)	(89,994)
Real Estate Services to General Fund	1.27	33,450	0.27	31,131	0.27	26,997	-	(4,134)
Resource Information Services	7.55	957,164	7.55	1,099,133	7.55	1,147,631	-	48,498
Subtotal	24.38	\$ 2,491,773	23.80	\$ 3,310,157	21.80	\$ 2,986,794	(2.00)	\$ (323,363)
Community and Partnerships								
Community Engagement	7.00	\$ 961,370	8.25	\$ 952,628	8.25	\$ 1,014,383	-	\$ 61,755
Junior Rangers	1.00	348,609	1.00	388,732	1.00	436,432	-	47,700
Outreach	2.00	360,121	2.00	373,936	2.00	378,717	-	4,781
Planning Services	4.00	553,697	5.00	640,592	5.00	611,630	-	(28,962)
Ranger Services	21.72	1,894,596	21.05	2,075,987	21.05	2,116,828	-	40,841
Subtotal	35.72	\$ 4,118,393	37.30	\$ 4,431,875	37.30	\$ 4,557,990	-	\$ 126,115
Resources and Stewardship								
Agricultural Management	3.00	\$ 316,155	3.00	\$ 337,992	3.00	\$ 366,493	-	\$ 28,501
Cultural Resources Program	2.00	179,459	2.00	204,788	2.00	227,421	-	22,633
Ecological Stewardship	3.05	424,280	3.05	588,479	3.05	373,973	-	(214,506)
Forest Ecology	2.00	455,019	5.00	417,847	4.25	597,080	(0.75)	179,233
Plant Ecology	1.00	101,366	1.00	105,042	1.00	111,143	-	6,101
Recreation and Cultural Stewardship	4.00	462,259	4.00	484,204	4.75	578,439	0.75	94,235
Restoration Plant Ecology	1.00	281,915	1.00	132,671	1.75	349,711	0.75	217,040
Vegetation Management	2.00	609,264	4.25	567,825	3.50	726,074	(0.75)	158,249
Water Rights Administration	3.00	429,205	3.00	525,870	2.00	464,325	(1.00)	(61,545)
Wetland Ecology	1.00	101,566	1.00	101,621	1.00	119,084	-	17,463
Wildlife Ecology	4.00	431,144	3.00	523,728	3.00	525,055	-	1,327
Subtotal	26.05	\$ 3,791,632	30.30	\$ 3,990,067	29.30	\$ 4,438,798	(1.00)	\$ 448,731
Trails and Facilities								
Engineering Project Management	3.00	\$ 299,092	3.00	\$ 369,031	8.25	\$ 857,512	5.25	\$ 488,481
Equipment and Vehicles	1.00	815,712	1.00	906,318	1.00	838,253	-	(68,065)
Facility Management	4.00	838,348	4.00	708,430	4.00	848,578	-	140,148
Signs Graphics Display	2.00	221,915	2.00	247,459	2.00	245,213	-	(2,246)
Trails Stewardship	9.00	1,270,043	14.25	1,743,388	9.00	1,434,643	(5.25)	(308,745)
Trailhead Maintenance	3.00	479,926	3.75	517,929	2.75	478,975	(1.00)	(38,954)
Subtotal	22.00	\$ 3,925,036	28.00	\$ 4,492,555	27.00	\$ 4,703,173	(1.00)	\$ 210,618
Capital Improvement Program, Cost Allocations and Debt Service								
Capital Improvement Program	-	\$ 5,366,841	-	\$ 10,238,953	-	\$ 9,435,300	-	\$ (803,653)
Cost Allocation	-	1,577,657	-	1,903,344	-	1,960,444	-	57,100
Debt Service	-	6,086,131	-	5,463,827	-	5,238,316	-	(225,511)
Subtotal		\$ 13,030,629		\$ 17,606,124		\$ 16,634,060		\$ (972,064)
Total	117.15	\$ 28,819,801	128.40	\$ 35,561,452	125.40	\$ 35,340,052	(3.00)	\$ (221,400)

OPEN SPACE & MOUNTAIN PARKS

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 12,308,730		\$ 13,378,194		\$ 14,173,673		\$ 795,479
Operating		2,622,291		3,456,790		3,480,971		24,181
Interdepartmental Charges		858,152		1,120,344		1,051,348		(68,996)
Capital		5,366,841		10,238,953		9,435,300		(803,653)
Cost Allocation		1,577,657		1,903,344		1,960,444		57,100
Debt Service		6,086,131		5,463,827		5,238,316		(225,511)
Total		\$ 28,819,801		\$ 35,561,452		\$ 35,340,052		\$ (221,400)
STAFFING AND EXPENDITURE BY FUND								
General	1.27	\$ 33,450	0.27	\$ 154,334	0.27	\$ 26,997	-	\$ (127,337)
Lottery	-	293,967	-	355,300	-	428,000	-	72,700
Open Space	115.88	28,492,385	128.13	35,051,818	125.13	34,885,055	(3.00)	(166,763)
Total	117.15	\$ 28,819,801	128.40	\$ 35,561,452	125.40	\$ 35,340,052	(3.00)	\$ (221,400)

FUN FACT:

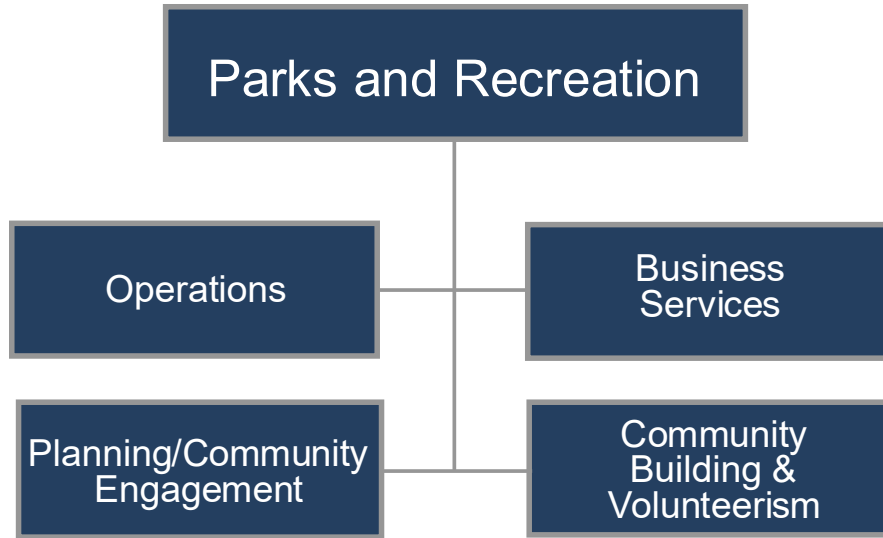
OSMP has around 1,700 volunteers each year who work approximately 19,000 hours. The work they provide adds up to \$500,000 in value every year (based on the Colorado Independent Sector calculation).

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PARKS & RECREATION

2018 APPROVED BUDGET

\$36,661,628



MISSION

The mission of the Department of Parks and Recreation is to promote the health and well-being of the entire Boulder community by collaboratively providing high-quality parks, facilities, and programs. We will accomplish our mission through creative leadership, environmentally sustainable practices, and the responsible use of available resources.

DEPARTMENT OVERVIEW

Operations

The Operations team performs the day-to-day management of our facilities and public spaces. This includes grounds maintenance; facility operations of recreation centers, outdoor pools, reservoir, golf course; programming in aquatics, arts, sports, therapeutic recreation, wellness, camps, youth outreach and partner-delivered programming services.

Planning & Community Outreach

The Planning and Community Engagement team manages capital project planning, design and construction; forestry and natural lands; asset management and park renovation projects; and community engagement related to planning efforts.

Business Services

The Business Services function includes business and finance, strategic leadership, marketing, communications, information technology, staff training and development, and liaison work to the Parks and Recreation Advisory Board (PRAB) and City Council.

Community Building & Volunteerism

The Community Building & Volunteerism team coordinates system-wide volunteer efforts and facilitates private gifting towards asset enhancements and program underwriting. This work also includes the exploration of public/private partnerships to enhance visitor experiences and the sustainability of resources.

PARKS & RECREATION

2017 ACCOMPLISHMENTS

- Promoted Community Health & Well-Being by expanding affordable facility access for seniors through Silver & Fit program and enhanced Boulder Valley School District (BVSD) partnership for EXPAND and Youth Services Initiative (YSI) summer camps at BVSD sites.
- Continued a data-driven approach to address maintenance backlog and plan for parks and recreation facility enhancements through the Asset Management Program, using the results of the 2015 General Maintenance and Management Plan (GMMP), the 2015 Aquatics Feasibility Plan and the 2016 Recreation Facility Assessment. This is illustrated by the park improvements completed at Christensen, Arapahoe Ridge and Howard Heuston Parks, and improvements to the North Boulder Recreation Center pools.
- Contributed to citywide efforts to minimize and mitigate community impacts from encampments, including the pilot of public restrooms along the Boulder Creek corridor and development of Standard Operating Procedures to manage hazardous waste in public spaces (e.g. the provision of Sharps containers).
- Designed enhancements for Scott Carpenter Pool and Boulder Reservoir (construction in 2018, opening in 2019).
- Continued to build community through improvements to the Civic Area, supported through the Community, Culture, and Safety tax.
- Explored partnerships, resulting in Boulder Reservoir small business partner opportunity to facilitate boat rentals and enhanced partnerships towards recreation gymnastics competitive teams (Go Flyers Booster Club).

KEY INITIATIVES FOR 2018

- Continuing efforts to develop a recreation fee structure which balances access for all with the costs of doing business (sustainable model).
- Continuing efforts to increase service reach of programs for community members with disabilities, as well as targeted programming to support healthy youth development.
- Completing business plans for recreation facilities to support optimal use of valuable community assets and promote access and use by 15-minute neighbors.
- Launching construction of a new Scott Carpenter Pool and Boulder Reservoir Visitor Services Center.
- Contributing implementation of Beehive, citywide asset management software.
- Finalizing the Urban Forest Strategic Plan and Action Plan development.
- Future planning for Harbeck House given anticipated Museum of Boulder move.

PARKS & RECREATION

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Parks and Recreation Total			\$ 443,745	1.25	\$ 72,754	1.00
General Fund						
		Parks Operations maintenance (Ready to Work, Civic Area restrooms).	\$ 65,000	-	\$ -	-
.25 Cent Sales Tax Fund						
		Web & Digital Marketing Specialist - Converts .25 FTE from fixed-term position to standard and adds new .25 FTE. Increases position from half-time to full-time.	\$ 37,305	0.50	\$ -	-
		Civic Area community events, activation and governance - Includes extension of a fixed-term position for 1 year.	128,000	-	72,754	1.00
Permanent Park & Recreation Fund						
		.5 FTE Construction Project Coordinator - New .5 FTE standard position. Increases current available standard position from half-time to full-time.	\$ 44,465	0.50	\$ -	-
Recreation Activity Fund						
		Recreation center exercise equipment replacement funding.	\$ 130,700	-	\$ -	-
		South Boulder Recreation Center-Facility Operations Coordinator .25 FTE - New .25 FTE standard position. Increases position to full-time.	18,275	0.25	-	-
		Increase wellness transfer from General Fund.	20,000	-	-	-

FUN FACT:

There has been a 66 percent growth in Silver Sneakers participation with the expansion of the program to south and north recreation centers.

PARKS & RECREATION

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	20.87	\$ 2,374,715	21.12	\$ 3,315,089	21.37	\$ 3,142,621	0.25	\$ (172,468)
Subtotal	20.87	\$ 2,374,715	21.12	\$ 3,315,089	21.37	\$ 3,142,621	0.25	\$ (172,468)
Parks and Planning								
Athletic Field Maintenance	4.00	\$ 876,467	6.00	\$ 877,139	6.00	\$ 879,791	-	\$ 2,652
Construction	5.00	360,364	5.00	308,724	5.00	316,215	-	7,491
Forestry Operation	5.00	1,060,111	5.00	979,335	7.00	1,148,035	2.00	168,700
Natural Resource Management (IPM, Water, Wetland, Wildlife)	2.00	319,083	2.00	350,627	4.00	456,048	2.00	105,421
Park Operations and Maintenance	33.00	4,060,831	32.00	4,426,475	34.00	4,624,242	2.00	197,767
Philanthropy, Volunteers, Community Events	2.00	516,441	3.00	412,148	3.00	461,349	-	49,201
Planning	7.75	857,666	6.75	901,530	7.50	889,806	0.75	(11,724)
Subtotal	58.75	\$ 8,050,963	59.75	\$ 8,255,978	66.50	\$ 8,775,486	6.75	\$ 519,508
Recreation								
Arts Programs and Services	3.00	\$ 75,749	2.00	\$ 64,000	2.00	\$ 1	-	\$ (63,999)
Dance Programs and Services	1.73	110,603	-	-	-	-	-	-
Golf Course Programs, Services and Maintenance	7.00	1,275,695	7.00	1,362,081	7.00	1,388,909	-	26,828
Gymnastics Programs and Services	4.00	618,984	4.00	621,778	4.00	627,538	-	5,760
Health and Wellness Programs and Services	3.00	718,402	3.00	788,551	3.00	790,107	-	1,556
Pools, Aquatic Programs, Services and Maintenance	5.00	1,279,897	5.00	1,461,987	5.00	1,534,873	-	72,886
Recreation Center Operations and Maintenance	14.75	2,325,910	16.50	2,419,687	16.75	2,697,850	0.25	278,163
Reservoir Programs, Services and Maintenance	3.00	1,044,763	5.50	1,031,435	5.50	1,124,477	-	93,042
Sports Programs and Services	4.00	805,380	4.00	953,428	4.00	961,658	-	8,230
Therapeutic Recreation Program and Services	5.00	675,622	5.00	647,408	5.00	654,506	-	7,098
Valmont City Park Programs, Services and Maintenance	3.00	405,153	3.00	436,766	3.00	450,168	-	13,402
Youth Recreation Opportunities	3.25	346,069	3.25	300,645	3.25	294,664	-	(5,981)
Subtotal	56.73	\$ 9,682,227	58.25	\$ 10,087,766	58.50	\$ 10,524,751	0.25	\$ 436,985
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program	-	\$ 2,525,046	-	\$ 5,420,000	-	\$ 13,304,600	-	\$ 7,884,600
Capital Refurbishment Program	-	564,218	-	300,000	-	300,000	-	-
Cost Allocation	-	581,024	-	532,103	-	607,269	-	75,166
Interdepartmental Transfers	-	6,505	-	6,700	-	6,901	-	201
Debt Service	-	9,332	-	-	-	-	-	-
Subtotal	-	\$ 3,686,125	-	\$ 6,258,803	-	\$ 14,218,770	-	\$ 7,959,967
Total	136.35	\$ 23,794,030	139.12	\$ 27,917,637	146.37	\$ 36,661,628	7.25	\$ 8,743,991

PARKS & RECREATION

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 13,248,981		\$ 14,740,244		\$ 15,311,957		\$ 571,713
Operating		7,041,703		7,161,112		6,868,901		(292,211)
Interdepartmental Charges		587,529		596,281		614,170		17,889
Capital		2,915,817		5,420,000		13,866,600		8,446,600
Total		\$ 23,794,030		\$ 27,917,637		\$ 36,661,628		\$ 8,743,991
STAFFING AND EXPENDITURE BY FUND								
General	36.50	\$ 4,578,314	37.50	\$ 4,738,886	40.50	\$ 4,989,740	3.00	\$ 250,854
Lottery	-	229,907	-	697,322	-	428,000	-	(269,322)
.25 Cent Sales Tax	33.62	6,721,028	33.87	7,981,452	37.12	10,036,453	3.25	2,055,001
Recreation Activity	57.73	10,109,628	59.25	10,918,674	59.50	11,259,278	0.25	340,604
Permanent Park and Recreation	8.50	2,155,153	8.50	3,231,303	9.25	4,298,157	0.75	1,066,854
Capital Development Fund	-	-	-	-	-	5,300,000	-	5,300,000
Boulder Junction Improvement	-	-	-	350,000	-	350,000	-	-
Total	136.35	\$ 23,794,030	139.12	\$ 27,917,637	146.37	\$ 36,661,628	7.25	\$ 8,743,991

Note: Six FTEs are conversions in 2016 as a result of ACA and job categorization. These positions all reside within Parks & Planning and are partially offset by a reallocation of temporary and seasonal wages.

FUN FACT:

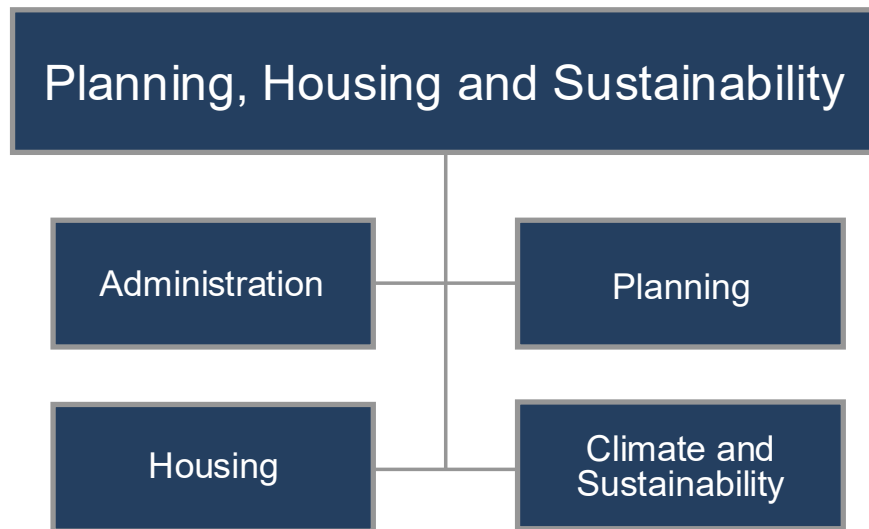
In 2016, Boulder Parks & Recreation volunteers contributed over 35,500 hours.

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PLANNING, HOUSING & SUSTAINABILITY

2018 APPROVED BUDGET

\$19,714,525



MISSION

The mission of the Department of Planning, Housing and Sustainability is to “collaborate with our community and colleagues to create a truly great and sustainable city, worthy of its setting.” The department does this by:

- Working with the Boulder community to articulate a shared vision for the city’s future;
- Promoting long-term sustainability, resilience and community quality through comprehensive, strategic planning and application of the community’s values and sustainability principles in guiding new development and redevelopment in the city;
- Preserving and providing safe, quality and affordable housing opportunities through collaborative regional and community planning, application of land use and regulatory tools, investment, and funding of programs;
- Engaging the community to promote education and action for community sustainability and resilience; and
- Supporting others in the city organization and community to carry out their mission in service of the community’s planning, housing and sustainability goals.

DEPARTMENT OVERVIEW

Administration

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

Planning

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

Development Review provides project review and zoning administration for the community and customers. Working with other work groups in the Planning and Development Services Center, the development review team helps ensure consistent application of city regulations and policies in both “by right” and discretionary review projects. The group also coordinates regular updates to the city’s land use code and development regulations, and oversees annexation processes.

PLANNING, HOUSING & SUSTAINABILITY

DEPARTMENT OVERVIEW, CONTINUED

Planning, Continued

Information Resources provides services that use technology to streamline and automate business functions. These include maintenance of systems that track land management, permitting, licensing, asset management, geographic information systems (GIS), records, research and reporting services. Information Resources also works with customers and staff to make information more readily available in a clear and concise manner.

The City Design Team leads urban design and architecture for the city. This includes facilitating community dialogue and providing leadership to achieve design excellence in the city's built environment, acting as a technical urban design resource for the city, and playing a leadership role on special projects involving complex design issues.

Housing

Community Investment uses city and federal resources in collaboration with partner organizations to increase and preserve the community's affordable housing stock, support the capital needs of nonprofit service providers, and ensure appropriate oversight and compliance monitoring of these investments.

Homeownership serves the community by promoting and implementing affordable homeownership opportunities, qualifying and managing homeowner applicants, helping to match qualified households with permanently affordable for-sale home opportunities, and ensuring operation of the program in a manner consistent with city policies and community values.

Planning and Policy leads initiatives to address community housing needs through community and stakeholder engagement; supportive policy, market and data analysis; and development of effective policies and programs, working in collaboration with Comprehensive Planning and others. The group also partners with Development Review and works directly with developer applicants to implement the city's inclusionary housing ordinance in new developments and annexations. The group establishes and monitors appropriate metrics to measure program success and effectiveness.

Climate and Sustainability

Climate and Energy works with Boulder businesses, residents and key partners to reduce energy use in the city through energy efficiency and local renewable energy development, using a combination of education, incentives, technical assistance and regulatory requirements. Climate and Energy also responds to the challenge of climate change and develops effective strategies to achieve deep reductions in local carbon emissions, guided by the long-term goal of 80% reduction in emissions (from 2005) by 2050.

Zero Waste works with key partners and the Boulder community, as well as with the city organization, to reduce the generation of waste and divert reusable resources to the maximum extent possible through a combination of policy development, education, incentives, investments in zero waste facilities, technical assistance and regulatory requirements.

Regional Sustainability increases the city's effectiveness in achieving its sustainability agenda throughout the community and the region through partnerships with groups such as the University of Colorado, Boulder Valley School District (BVSD), Boulder County, other cities, state and federal agencies, and legislators.

PLANNING, HOUSING & SUSTAINABILITY

2017 ACCOMPLISHMENTS

- Completed configuration of the new land management, permitting, and licensing system, EnerGov, finalized a go-live date of April 9, 2018, and began change management activities to help minimize the impacts to staff and customers.
- Worked with Public Works to complete a significant update of the city's energy codes, developed supporting resources and training materials, and implemented measures to improve compliance with the codes.
- Completed the 2016 community wide Greenhouse Gas (GHG) Inventory which shows that the city has reduced total GHG by 13 percent since the 2005 baseline, while the economy has grown significantly (gross domestic product has increased by 49 percent). Developed enforcement process and began enforcement of Universal Zero Waste Ordinance that requires every property owner to subscribe to trash, recycling and composting service; and every tenant business to use this service by providing bins, signs and education to their employees and bins and signs for their customers.
- Preserved 121 existing units into permanent affordable housing in 2017. This was accomplished through a multi-year partnership with Element Properties that created the Nest communities with a total of 238 units, of which the last 36 units came into place this year. Worked with the Boulder Housing Coalition to preserve 10 units in a local co-op housing facility. Partnered with Boulder Housing Partners to acquire the Tantra Lakes Apartments, which has preserved 75 apartments. In addition to the total 121 units preserved for low and moderate income households in 2017, the Tantra Lakes Apartments also created 114 apartments for middle income households. In January 2018, the Homeless Resource Center will open on 30th Street which will provide shelter and services to 50 individuals. Updated the Inclusionary Housing Ordinance by increasing the overall requirement from 20 percent to 25 percent, with the additional 5 percent devoted to a middle income component.
- Completed city/county collaboration and interdepartmental coordination on 2015 Major Update to the Boulder Valley Comprehensive Plan (BVCP), addressing focus areas such as housing diversity and affordability, resilience, small business, and arts and culture; updated the Intergovernmental Agreement; and addressed a land use designation for CU South to enable South Boulder Creek flood mitigation to continue forward. The ordinance approved by City Council culminated two+ years of technical analysis and community engagement, including two surveys.
- In collaboration with Public Works, completed reviews for a number of significant new developments, including Site Reviews, Use Reviews, Annexations and Concept Plans for 2375 Canyon Blvd. (Alpine Bank), 90/96 Arapahoe Ave. (September School), 3600 State Hwy. 119 (Diagonal Crossing Neighborhood a.k.a. Mackenzie Junction), 1440 Pine St. (Attention Homes Transitional Housing), 3200 Bluff St. Form Based Code Review (Air Gas Site a.k.a. The Commons II), 4780 Pearl Pkwy. (Pearl East Business Park), 3303 Broadway (former People's Clinic), 3484 Stanford Ct. (Mt. Calvary Church), 1911 11th St. (The Walrus Building), 350 Ponca Pl. (Frasier Meadows) and 1550 Eisenhower Dr. (Eastpointe Apartments). In addition, processed code changes related to financial institutions in the downtown and wireless telecommunication facilities.
- Developed and implemented the cooperative housing licensing process. Licensed two Expert Cooperative Housing Organizations (ECHOs) and the first two cooperative housing licenses. Staff is currently reviewing four more cooperative housing license applications.

PLANNING, HOUSING & SUSTAINABILITY

KEY INITIATIVES FOR 2018

- Collaborating with Public Works, Information Technology, Open Space and Mountain Parks, Finance, the Police Department, and Fire Department, to continue implementation of EnerGov as a replacement for the LandLink Development and Information Tracking System, including:
 - Staff and customer training, and change management activities in preparation of the EnerGov go-live on April 9, 2018; and
 - System stabilization and optimization before beginning Phase 3 in the 3rd quarter of 2018.
- Developing options for new revenue sources to fund climate and sustainability efforts, including exploration of options for a new carbon tax and development and expansion of the city's new Local Energy Impact Offset Fund.
- Managing the community-based planning and land use processes associated with future facility development at 6400 Arapahoe in partnership with local nonprofits: Eco-Cycle, Center for Resource Conservation, Blue Star Recycling and Art Parts.
- Implementing the Inclusionary Housing Ordinance, facilitating the creation of middle-income, ownership homes and aligning the current ordinance to further leverage housing for low and moderate incomes throughout all future developments. A further 100 new permanently affordable housing units will come into place with the opening of Spark West (45 units), Palo Park (35 units), Trinity Commons (16 units) and the completion of Kings Ridge with 4 units.
- Implementing the BVCP through near-term items identified in the Action Plan and prioritized by City Council in fall 2017, including area planning; certain Land Use Code changes; and neighborhood plan/residential infill pilot as well as supporting integrated planning with other department master plans.
- Focusing on Civic Area Phase 2 park improvements (east of Broadway) and planning and programming for the East Bookend around 13th Street. Prepare an area plan to guide Alpine-Balsam redevelopment efforts for the city-owned property and nearby areas of influence.
- Making progress on the Planned Unit Development (PUD) Project, which has four main goals: to create an inventory identifying the discretionary review cases; conduct a document search to find all relevant information to the discretionary review cases; appropriately archive this information; and use the information gathered to create a map locating each discretionary review within the city.

PLANNING, HOUSING & SUSTAINABILITY

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Planning, Housing & Sustainability Total			\$ 68,574	1.00	\$ 763,143	2.00
Affordable Housing Fund						
		Housing Division - Administrative Support Staffing - New standard position split between AH and CHAP funds. Includes associated operating costs.	\$ 34,287	0.50	\$ -	-
		Housing Division - Data management system enhancement.	-	-	35,000	-
		Housing Division - Ponderosa Property management and annexation.	-	-	572,250	-
Community Housing Assistance Program Fund						
		Housing Division - Administrative Support Staffing - New standard position split between AH and CHAP funds. Includes associated operating costs.	\$ 34,287	0.50	\$ -	-
Planning & Development Services Fund						
		Staffing Request for Maintaining/Updating the Land Use Code - Extend fixed-term position for 2 years including associated operating costs.	\$ -	-	\$ 69,478	1.00
		Landscape Plans Reviewer Staffing Request - Extend fixed-term position for 2 years including associated operating costs.	-	-	86,415	1.00

FUN FACT:

There are more than 1,300 designated historic properties in Boulder, including 186 individual landmarks and 10 historic districts.

PLANNING, HOUSING & SUSTAINABILITY

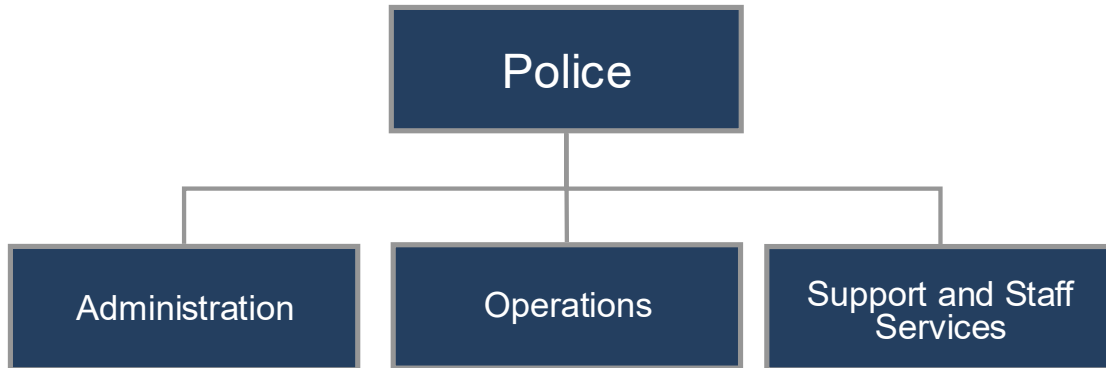
DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Planning								
Division Management, Support & Customer Service	3.61	\$ 1,011,245	2.59	\$ 514,451	1.69	\$ 304,590	(0.90)	\$ (209,861)
Comprehensive Planning	11.91	1,513,890	12.89	2,152,149	11.79	1,518,159	(1.10)	(633,990)
Development Review	18.47	1,775,254	19.36	2,085,110	16.93	1,762,908	(2.43)	(322,202)
Information Resources	2.96	365,323	4.32	489,853	4.32	534,755	-	44,901
Urban Design	2.31	466,299	2.42	298,188	6.05	674,491	3.63	376,303
Subtotal	39.26	\$ 5,132,012	41.58	\$ 5,539,751	40.78	\$ 4,794,902	(0.80)	\$ (744,849)
Housing								
Division Management, Support & Customer Service	3.08	\$ 481,990	3.08	\$ 613,716	2.68	\$ 645,951	(0.40)	\$ 32,234
Community Investment	4.33	4,411,570	4.33	4,463,920	4.67	8,386,444	0.34	3,922,524
Homeownership	3.25	428,007	3.25	684,408	3.50	686,846	0.25	2,439
Planning and Policy	5.42	484,206	5.42	536,893	5.83	552,128	0.41	15,235
Subtotal	16.08	\$ 5,805,773	16.08	\$ 6,298,937	16.68	\$ 10,271,369	0.60	\$ 3,972,432
Climate and Sustainability								
Division Management, Support & Customer Service	0.33	\$ 83,604	1.33	\$ 205,694	2.23	\$ 267,141	0.90	\$ 61,447
Climate and Energy	5.25	1,810,534	4.50	1,705,440	4.40	1,748,899	(0.10)	43,460
Zero Waste	5.80	1,867,899	6.80	1,279,055	6.80	1,315,872	-	36,816
Regional Sustainability	1.00	149,236	1.00	148,955	1.00	152,131	-	3,177
Subtotal	12.38	\$ 3,911,274	13.63	\$ 3,339,143	14.43	\$ 3,484,043	0.80	\$ 144,900
Cost Allocation and Transfers								
Cost Allocation and Transfers		\$ 1,170,977		\$ 1,130,302		\$ 1,164,211		\$ 33,909
Subtotal		\$ 1,170,977		\$ 1,130,302		\$ 1,164,211		\$ 33,909
Total	67.72	\$ 16,020,036	71.29	\$ 16,308,133	71.89	\$ 19,714,525	0.60	\$ 3,406,392
EXPENDITURE BY CATEGORY								
Personnel		\$ 6,690,193		\$ 7,403,871		\$ 7,476,576		\$ 72,705
Operating		7,965,600		7,563,159		10,862,314		3,299,155
Interdepartmental Charges		193,266		210,800		211,424		624
Other Financing		1,170,977		1,130,302		1,164,211		33,909
Total		\$ 16,020,036		\$ 16,308,133		\$ 19,714,525		\$ 3,406,392
STAFFING AND EXPENDITURE BY FUND								
General	12.73	\$ 3,011,717	15.65	\$ 3,086,182	15.68	\$ 2,679,877	0.03	\$ (406,305)
Planning and Development Services	35.79	4,968,350	36.44	5,151,440	36.61	5,068,654	0.17	(82,786)
Climate Action Plan	5.25	1,926,091	4.75	1,828,900	4.75	1,818,573	-	(10,327)
Affordable Housing	6.38	1,674,960	7.63	1,737,774	7.88	5,462,321	0.25	3,724,547
Community Housing Assistance	5.07	2,476,823	4.82	3,125,866	4.97	3,318,805	0.15	192,939
Community Development Block	1.25	1,186,710	1.00	552,775	1.00	557,784	-	5,009
HOME Investment Partnership Grant	1.25	775,384	1.00	825,194	1.00	808,511	-	(16,683)
Total	67.72	\$ 16,020,036	71.29	\$ 16,308,133	71.89	\$ 19,714,525	0.60	\$ 3,406,392

POLICE

2018 APPROVED BUDGET

\$35,761,765



MISSION

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

DEPARTMENT OVERVIEW

Administration

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

Operations

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

Support and Staff Services

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

POLICE

2017 ACCOMPLISHMENTS

- Added resources to help with the management and storage of the body worn and in-car camera videos, the recordings of which are considered evidence and are made available to prosecutors and defense counsel in a timely manner.
- Implemented the new alarm ordinance, which will reduce the frequency of false alarms and associated costs to the city, by establishing reasonable expectations of alarm users and businesses.
- Continued to provide more police coverage, through overtime, in areas that have seen an increase in calls for service and are identified in community surveys as places residents feel less safe. These areas include the Library, Pearl Street Mall, the Hill and the Municipal Campus.
- Finalized the implementation of the new Records Management System (RMS). The new RMS will provide more powerful data management through crime analysis and allow public access of crime statistics and crime mapping. It will provide for more efficient direct entry of data, traffic accident integration, better property and evidence management, and more interoperability. It will include data collection for individuals that are stopped or contacted by officers.
- Upgraded our Body Worn Camera (BWC) and in-car video system to meet city and community expectations. The department tested multiple BWC's in 2016 and submitted a Request for Proposal in the Spring of 2017. The new cameras will be operational in the third quarter of 2017.

KEY INITIATIVES FOR 2018

- Using the new Records Management System to collect and analyze data from individuals who are stopped or contacted by officers.
- Working with Facilities and Maintenance (FAM) and other city departments to implement a new, state-of-the-art Radio Infrastructure System, which will resolve the current problems city departments who use the system are experiencing.
- Implementing the Neighborhood Policing Area Program citywide.
- Continuing to manage the implementation of the new Records Management System.

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Police	Total		\$ 266,703	-	\$ -	-
	General Fund					
		Annual contract for body-worn cameras and in-car video system maintenance and replacement.	\$ 266,703	-	\$ -	-

POLICE

DEPARTMENT DETAIL

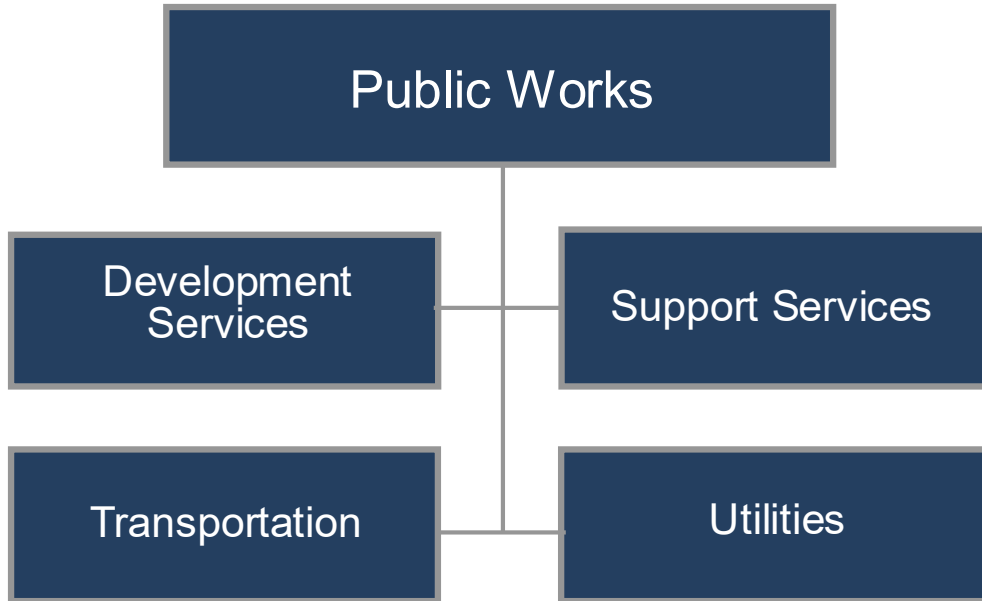
	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	6.00	\$ 1,254,850	6.00	\$ 1,142,850	6.00	\$ 1,165,707	-	\$ 22,857
Subtotal	6.00	\$ 1,254,850	6.00	\$ 1,142,850	6.00	\$ 1,165,707	-	\$ 22,857
Operations								
Accident Report Specialists	4.25	\$ 301,739	4.25	\$ 390,945	4.25	\$ 398,764	-	\$ 7,819
Animal Control	6.00	597,995	6.00	526,082	6.00	586,632	-	60,550
Code Enforcement	6.00	426,612	6.00	480,660	6.00	488,640	-	7,980
Community Police Center	2.25	965,434	2.25	274,203	2.25	279,687	-	5,484
Crime Analysis Unit	2.00	14,657	2.00	182,085	2.00	185,727	-	3,642
Crime Lab	3.00	304,066	3.00	312,062	3.00	318,303	-	6,241
Crime Prevention	3.25	465,042	3.25	478,096	3.25	492,439	-	14,343
DUI Enforcement	1.00	110,145	1.00	138,342	1.00	141,109	-	2,767
General Investigations	8.75	1,811,957	8.75	1,217,163	8.75	1,241,506	-	24,343
Hill Unit	7.25	1,033,273	7.25	783,944	7.25	799,623	-	15,679
Major Crimes Unit	10.25	1,082,343	10.25	1,492,005	10.25	1,521,845	-	29,840
Mall Unit	8.50	544,009	8.50	903,626	8.50	921,699	-	18,073
Narcotics	4.00	755,402	4.00	553,123	4.00	590,174	-	37,051
Patrol Watches I, II and III	95.25	11,745,115	95.25	11,253,024	95.25	11,363,621	-	110,597
Photo Enforcement	8.00	1,046,884	8.00	1,277,460	8.00	1,275,051	-	(2,409)
School Resource Officers	5.75	680,331	5.75	687,134	5.75	700,877	-	13,743
Special Enforcement Unit	2.00	113,500	2.00	228,902	2.00	245,480	-	16,578
Special Events Response	0.75	107,116	0.75	110,330	0.75	124,537	-	14,207
Specialized Investigations	9.00	1,181,712	9.00	1,217,163	9.00	1,241,506	-	24,343
Target Crime Team	4.00	571,287	4.00	588,426	4.00	600,195	-	11,769
Traffic Enforcement	15.75	1,776,355	15.75	1,809,418	15.75	1,845,606	-	36,188
Subtotal	207.00	\$ 25,634,974	207.00	\$ 24,904,193	207.00	\$ 25,363,021	-	\$ 458,828
Support and Staff Services								
Police and Fire Communications Center	33.00	\$ 2,666,239	34.00	\$ 3,185,143	34.00	\$ 3,209,043	-	\$ 23,900
Facility and Building Maintenance	7.14	756,597	7.14	961,146	7.00	982,368	(0.14)	21,222
Financial Services	4.00	1,056,006	4.00	1,254,393	4.00	1,520,099	-	265,706
Personnel	1.75	619,839	1.75	332,809	1.75	339,465	-	6,656
Property and Evidence	5.25	752,927	5.25	696,244	5.25	786,525	-	90,281
Records Management	21.75	1,206,802	21.75	1,520,968	21.75	1,598,168	-	77,200
Training	3.25	537,306	3.25	618,073	3.25	630,434	-	12,361
Victim Services	1.75	160,313	1.75	144,236	1.75	166,935	-	22,699
Subtotal	77.89	\$ 7,756,029	78.89	\$ 8,713,012	78.75	\$ 9,233,037	(0.14)	\$ 520,025
Total	290.89	\$ 34,645,853	291.89	\$ 34,760,055	291.75	\$ 35,761,765	(0.14)	\$ 1,001,710
EXPENDITURE BY CATEGORY								
Personnel		\$ 29,253,973		\$ 29,546,047		\$ 30,716,965		\$ 1,170,918
Operating		2,323,413		2,780,804		2,792,882		12,078
Interdepartmental Charges		2,372,427		2,433,204		2,251,918		(181,286)
Capital		696,040		-		-		-
Total		\$ 34,645,853		\$ 34,760,055		\$ 35,761,765		\$ 1,001,710
STAFFING AND EXPENDITURE BY FUND								
General	290.89	\$ 34,645,853	291.89	\$ 34,760,055	291.75	\$ 35,761,765	(0.14)	\$ 1,001,710
Total	290.89	\$ 34,645,853	291.89	\$ 34,760,055	291.75	\$ 35,761,765	(0.14)	\$ 1,001,710

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PUBLIC WORKS

2018 APPROVED BUDGET

\$185,522,292



MISSION

The Public Works Department is dedicated to maintaining and improving the quality of life in Boulder by planning for future needs, promoting environmental quality, building and maintaining municipal infrastructure, managing public investments, and protecting health and safety.

DEPARTMENT OVERVIEW

Development Services Division

Building Services establishes minimum requirements to safeguard public health, safety, general welfare and the environment through the effective application of city building codes, which determine standards for how buildings may be built, modified, occupied and maintained. Plan review and inspection services include verification of code compliance for structural, mechanical, electrical, plumbing and energy conservation components of buildings. Building Services coordinates with other city divisions to develop code amendments to meet Boulder’s Climate Commitment goals and collaborates with customers to gather feedback and ensure construction codes and regulations are well understood.

Code Enforcement is responsible for enforcing city regulations involving land use, building code and residential rental property maintenance. Standards for service include the prompt response to code violations, effective and timely notification and communication with residents, business owners, property owners and property managers to increase awareness and voluntary compliance.

Engineering Review is responsible for the review, permitting, and inspection of work by private parties within or affecting public rights-of-way and easements. This responsibility involves city-maintained infrastructure including domestic water, wastewater, stormwater, and transportation, as well as improvements maintained by private service providers for electric, telecommunications and natural gas. The workgroup is also responsible for administration of floodplain and wetland protection ordinances for both public and private projects.

PUBLIC WORKS

DEPARTMENT OVERVIEW, CONTINUED

Development Services Division, Continued

Information Resources provides services that use technology to streamline and automate business functions. These include maintenance of systems that track land management, permitting, licensing, asset management, geographic information systems (GIS), records, research and reporting services. Information Resources also works with customers and staff to make information is clear, concise and readily available.

Support Services Division

Division Support and Customer Service includes city utility billing services, project coordination, financial and administrative support and the department safety program. The organizational management of these services is provided under the Support Services Division, and the funding comes from all Public Works divisions.

Facilities and Asset Management (FAM) provides new construction, routine and major maintenance, renovation and replacement, in accordance with industry standards for several city-owned buildings and structures. FAM manages the Capital Development, Facility Renovation and Replacement and Equipment Replacement funds. FAM manages Energy Performance Contracts, and along with Fleet Services, and collaborates citywide to implement Boulder's Climate Commitment. FAM is also involved with environmental remediation projects.

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

Transportation Division

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

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

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

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

Utilities Division

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

PUBLIC WORKS

Utilities Division, Continued

Utilities Maintenance operates, maintains and provides emergency response for the water distribution, wastewater collection, flood control facilities and storm water collection systems of the city. This workgroup also performs all water meter reading, maintenance and repair.

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

Water Treatment operates the two water treatment plants responsible for providing the Boulder community with potable water for public health and fire response. This unit is responsible for compliance with federal and state regulations, and with the Safe Drinking Water Act.

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

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



FUN FACT:

The Public Works department is responsible for maintaining infrastructure valued at over \$3 Billion. This includes pipes, roadways and paths, structures, and buildings.

PUBLIC WORKS

2017 ACCOMPLISHMENTS

- Accelerated implementation of Toward Vision Zero (TVZ) transportation safety initiatives with additional budget approved by Council for 2017, and emphasis on Engineering in concert with education, enforcement, and on-going evaluation. Formed the TVZ Community Partnership Committee, involving city, community and agency stakeholders.
- Completed major capital improvement projects, including the Diagonal Highway reconstruction from 28th Street to 47th Street; improvements to the intersection at 29th Street and Valmont Road; the Baseline underpass, and the 28th Street corridor.
- Completed projects funded by the Community, Culture and Safety tax, including the University Hill Event Street and the Chautauqua Baseline sidewalk.
- Continued energy efficiency improvements and continuous monitoring and reporting on 28 city facilities reducing energy consumption in buildings by 8 percent from 2015 levels and 46 percent from 2008 levels.
- Received \$56,600 through the Charge Ahead Colorado program to replace existing electric vehicle charging stations and another \$43,820 to Community Vitality to install 14 new charging stations, resulting in an increase from 15 city-owned public charging stations to 46. Received \$24,780 towards the purchase of three new electric vehicles with driving range of greater than 200 miles on a single charge, one of which will be leased to eGoCarshare for both city staff and public use.
- Completed configuration of EnerGov, the new land management, permitting and licensing system, finalized a go-live date of April 9, 2018, and began change management activities to help minimize the impacts to staff and customers.
- Worked with Planning, Housing and Sustainability (PH+S) to complete a significant update of the city's energy codes, developed supporting resources and training materials, and implemented measures to improve compliance with the codes.
- In collaboration with PH+S, completed reviews for a number of significant new developments, including Site Reviews, Use Reviews, Annexations and Concept Plans for 2375 Canyon Blvd. (Alpine Bank), 90/96 Arapahoe Ave. (September School), 3600 State Hwy. 119 (Diagonal Crossing Neighborhood a.k.a. Mackenzie Junction), 1440 Pine St. (Attention Homes Transitional Housing), 3200 Bluff St. Form Based Code Review (Air Gas Site a.k.a. The Commons II), 4780 Pearl Pkwy. (Pearl East Business Park), 3303 Broadway (former People's Clinic), 3484 Stanford Ct. (Mt. Calvary Church), 1911 11th St. (The Walrus Building), 350 Ponca Pl. (Frasier Meadows) and 1550 Eisenhower Dr. (Eastpointe Apartments). In addition, processed code changes related to financial institutions in the downtown and wireless telecommunication facilities.

PUBLIC WORKS

KEY INITIATIVES FOR 2018

- Continuing transportation's focus on "preserving the system" by providing increased maintenance, operation and enhancement of the multi-modal system. This includes ongoing implementation of the Pavement Management Program to address the safety and maintenance of our street system, reviewing and reporting on outcomes and adjusting as necessary, as well as implementing formal Bridge Asset Management program to inspect, monitor and maintain over 200 bridges within the city multi-modal system.
- Moving forward with multimodal transportation planning, policy analysis and programs guided by the TMP's Action Plan including:
 - Corridor Plans - continuing plans along East Arapahoe, Canyon Boulevard, and 30th Street and Colorado Ave.
 - Pedestrian Plan – initiating assessment/scoping phase with city, agency partners, and community.
 - Renewed Vision for Transit – completing HOP Study and continuing Service Delivery Model Study.
 - Railroad Quiet Zones – completing the planning process and advancing selected crossing improvements.
 - Travel Safety – continuing implementation of Towards Vision Zero (TVZ) safety initiatives, integrating education, enforcement, engineering and evaluation.
- Continuing increased rehabilitation of the Barker Gravity Line, a critical piece of source water infrastructure originally installed over 100 years ago, by installing over 2,000 feet of structural liner.
- Continuing the preliminary investigation and design for the South Boulder Creek flood detention facility after approval of the Boulder Valley Comprehensive Plan land use changes for CU South.
- Completing construction of the Wonderland Creek Foothills to Winding Trail project. These improvements will reduce the flood risk of 583 dwelling units while also building three new underpasses for pedestrians and cyclists on the multi-use path system from Foothills Parkway to 30th Street.
- Completing renovations to the Brenton Building at 1136 Alpine, a renovation that will meet or exceed city energy code requirements.
- Continuing with planning for new city facilities in the Civic Area and at the Alpine-Balsam site.
- Implementing near-term radio infrastructure upgrades and prioritizing results of radio infrastructure study.
- Collaborating with PH+S, Information Technology, Open Space and Mountain Parks, Finance, the Police Department and the Fire Department to continue implementing EnerGov as a replacement for the LandLink Development and Information Tracking System. This includes conducting staff and customer training, and continuing change management activities in preparation of the EnerGov go-live on April 9, 2018. After go-live, staff will focus on system stabilization and optimization before beginning Phase 3 in the 3rd quarter of 2018.
- Coordinating with PH+S to continue public outreach and education regarding the December 31, 2018 SmartRegs compliance deadline, and preparing an enforcement plan for 2019.

PUBLIC WORKS

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Public Works Total			\$ 648,156	2.99	\$ 805,869	6.25
Airport Fund						
		Snow removal at the Airport.	\$ 20,000	-	\$ -	-
General Fund						
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	\$ 12,336	0.20	\$ -	-
		Civic Area Access/TDM/Parking management strategies for city employees and visitors in the Civic Area campus.	-	-	60,000	-
Planning & Development Services Fund						
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	\$ 9,900	0.09	\$ -	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	43,453	0.33
		Residential and commercial energy code updates.	-	-	150,000	-
		LandLink Development and Information Tracking System Replacement Project Staffing - Extend 2 fixed-term positions for 2 years. Includes associated operating costs and funding for temporary staff.	-	-	209,544	2.00
		Rental Housing Licensing Program Staff - Extend fixed-term position for 2 years.	-	-	59,876	1.00
Stormwater & Flood Management Fund						
		Asset Management System Replacement Project - Two new 2-year fixed-term positions split between the following funds: Transportation, Water, Wastewater, Stormwater/Flood. Includes associated operating costs.	\$ -	-	\$ 19,490	0.23
		Credit card transaction expenses.	30,193	-	-	-
		Increase funding for facilities renovation and replacement for the Municipal Services Complex facilities contribution.	4,060	-	-	-
		Asset management system annual maintenance costs split between the following funds: Water, Wastewater, Stormwater/Flood.	22,000	-	-	-
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	7,200	0.16	-	-
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	11,000	0.10	-	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	14,484	0.11
Transportation Fund						
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	\$ 30,600	0.68	\$ -	-
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	49,500	0.45	-	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	44,770	0.34
		Special transit - increase to fund special transit for elderly and disabled.	15,579	-	-	-
		HOP Fleet Replacement Fund - increase contribution.	117,281	-	-	-
		Asset Management System Replacement Project - Two new 2-year fixed-term positions split between the following funds: Transportation, Water, Wastewater, Stormwater/Flood. Includes associated operating costs.	-	-	84,000	1.00
Wastewater Utility Fund						
		Asset Management System Replacement Project - Two new 2-year fixed-term positions split between the following funds: Transportation, Water, Wastewater, Stormwater/Flood. Includes associated operating costs.	\$ -	-	\$ 32,120	0.38
		Credit card transaction expenses.	41,677	-	-	-
		Increase funding for facilities renovation and replacement for the Municipal Services Complex facilities contribution.	12,760	-	-	-
		Asset management system annual maintenance costs split between the following funds: Water, Wastewater, Stormwater/Flood.	44,000	-	-	-
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	19,800	0.44	-	-

PUBLIC WORKS

SIGNIFICANT CHANGES

Dept.	Fund	Budget Request	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed Term FTE
Public Works (Cont'd)						
Wastewater Utility Fund (Cont'd)						
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	11,000	0.10	-	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	14,484	0.11
Water Utility Fund						
		Asset Management System Replacement Project - Two new 2-year fixed-term positions split between the following funds: Transportation, Water, Wastewater, Stormwater/Flood. Includes associated operating costs.	\$ -	-	\$ 32,390	0.39
		Credit card transaction expenses.	78,130	-	-	-
		Increase funding for facilities renovation and replacement for the Municipal Services Complex facilities contribution.	16,240	-	-	-
		Asset management system annual maintenance costs split between the following funds: Water, Wastewater, Stormwater/Flood.	44,000	-	-	-
		.25 FTE CIS Tech Support Specialist Position - Extend fixed-term position for 1 year.	-	-	26,774	0.25
		Administrative support positions for Public Works - Convert 2 fixed-term positions to standard positions.	23,400	0.52	-	-
		Public Works Project Coordinator - Convert fixed-term position to standard position, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	27,500	0.25	-	-
		Public Works Response Coordinator - Extend fixed-term position for 1 year, split between the following funds: P&DS, Transportation, Water, Wastewater, Stormwater/Flood.	-	-	14,484	0.11

FUN FACT:

64% of all trips made by Boulder residents are completed by bike, bus, or on foot.

PUBLIC WORKS

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Transportation								
Division Support & Customer Service	4.71	\$ 868,860	5.45	\$ 1,188,416	5.80	\$ 1,209,832	0.35	\$ 21,416
Airport Maintenance and Operations	1.00	354,799	1.00	363,468	1.00	391,207	-	27,739
Planning & Operations	22.73	10,151,235	24.54	11,943,568	25.25	11,901,460	0.71	(42,108)
Project Management	16.70	6,681,417	20.04	3,463,644	15.72	2,944,677	(4.32)	(518,967)
Transportation Maintenance	18.86	3,578,373	16.22	3,263,333	17.29	3,276,961	1.07	13,628
Subtotal	64.00	\$ 21,634,684	67.25	\$ 20,222,429	65.06	\$ 19,724,137	(2.19)	\$ (498,292)
Utilities								
Division Support & Customer Service	13.10	\$ 2,082,603	12.72	\$ 2,301,695	13.99	\$ 2,663,531	1.27	\$ 361,835
Water Treatment	26.00	4,789,690	27.24	4,864,911	28.11	4,917,446	0.88	52,534
Wastewater Treatment	29.00	4,827,022	29.33	5,190,309	28.11	5,014,189	(1.22)	(176,120)
Water Quality Services	22.75	3,513,569	22.78	3,956,870	20.56	3,800,229	(2.22)	(156,641)
Water Resources	9.00	2,658,430	9.43	2,951,868	10.41	3,051,486	0.98	99,617
Project Engineering	8.62	1,678,594	7.28	2,439,559	8.66	2,703,615	1.38	264,056
Utility Maintenance	51.50	7,314,177	52.04	6,637,660	51.65	6,810,918	(0.40)	173,258
Subtotal	159.97	\$ 26,864,083	160.82	\$ 28,342,873	161.50	\$ 28,961,413	0.68	\$ 618,541
Development Services								
Division Support & Customer Service	3.15	\$ 618,274	3.17	\$ 610,302	3.44	\$ 641,243	0.27	\$ 30,941
Building Services	18.34	2,068,100	17.89	2,027,258	17.68	2,178,059	(0.21)	150,800
Code Enforcement	3.80	214,763	6.06	453,713	7.19	577,822	1.13	124,108
Engineering Review	16.44	1,489,528	16.16	1,668,349	15.97	1,740,517	(0.19)	72,168
Information Resources	8.82	1,100,493	10.83	1,245,519	13.10	1,560,553	2.27	315,034
Subtotal	50.55	\$ 5,491,157	54.11	\$ 6,005,142	57.38	\$ 6,698,193	3.27	\$ 693,051
Support Services								
Division Support & Customer Service	-	\$ -	1.34	\$ 186,117	1.40	\$ 230,158	0.06	\$ 44,041
Fleet Operations	11.77	2,794,192	11.27	2,996,682	10.25	2,746,134	(1.02)	(250,548)
Fleet Replacement	0.60	3,427,313	0.60	4,051,964	0.93	4,064,767	0.33	12,803
Radio Shop	2.75	207,374	2.75	327,891	2.42	437,522	(0.33)	109,631
Facility Operations and Maintenance (Projects < \$3000)	11.97	3,398,782	12.37	2,444,923	12.51	2,809,682	0.14	364,759
Facility Major Maintenance (Projects > \$3,000)	3.11	4,528,160	3.13	3,587,910	1.97	3,979,517	(1.16)	391,607
Equipment Replacement (non-Fleet)	0.75	533,969	0.25	535,631	0.25	1,208,600	-	672,969
Facility Renovation and Replacement	1.70	1,690,947	1.70	1,687,591	2.72	1,699,016	1.02	11,425
Subtotal	32.65	\$ 16,580,737	33.41	\$ 15,818,709	32.45	\$ 17,175,396	(0.96)	\$ 1,356,687
Capital Improvement Program	15.39	\$ 54,636,689	14.39	\$ 44,991,542	16.76	\$ 86,088,073	2.37	\$ 41,096,531
Cost Allocation/Transfers	-	8,382,871	-	7,659,236	-	7,617,063	-	(42,173)
Debt Service	-	16,993,110	-	16,537,166	-	19,258,016	-	2,720,850
Subtotal	15.39	\$ 80,012,670	14.39	\$ 69,187,944	16.76	\$ 112,963,153	2.37	\$ 43,775,208
Total	322.56	\$ 150,583,331	329.98	\$ 139,577,099	333.15	\$ 185,522,292	3.17	\$ 45,945,195

EXPENDITURE BY CATEGORY

Personnel	\$ 28,654,254	\$ 30,130,263	\$ 30,577,759	\$ 447,496
Operating	41,376,428	31,689,703	31,713,538	23,835
Interdepartmental Charges	6,347,823	5,958,558	6,201,790	243,232
Capital	51,896,097	49,916,353	92,296,455	42,380,102
Debt Service	14,208,102	14,222,985	16,692,635	2,469,650
Other Financing	8,100,627	7,659,237	8,040,116	380,879
Total	\$ 150,583,331	\$ 139,577,099	\$ 185,522,292	\$ 45,945,195

PUBLIC WORKS

DEPARTMENT DETAIL

	2016 Actual		2017 Approved Budget		2018 Approved Budget		Variance 2017 to 2018	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	16.58	\$ 7,563,676	21.09	\$ 7,250,122	19.07	\$ 6,989,347	(2.02)	\$ (260,775)
Capital Development	-	453,402	-	2,206,700	-	366,901	-	(1,839,799)
.25 Cent Sales Tax	-	451,543	-	450,262	-	450,262	-	-
Planning and Development Services	49.55	6,258,031	51.36	7,227,048	54.63	7,995,472	3.27	768,424
Airport	1.20	634,126	1.20	432,040	1.15	833,984	(0.05)	401,944
Transportation	69.45	40,534,911	70.74	36,101,318	72.04	34,258,251	1.30	(1,843,067)
Transportation Development	0.20	628,319	0.15	1,545,109	0.15	2,491,669	-	946,560
Transit Pass General Improvement	-	16,896	-	16,308	-	16,797	-	489
Boulder Junction Improvement	-	1,667,778	-	608,724	-	-	-	(608,724)
Lottery	-	-	-	151,067	-	151,067	-	-
Water Utility	76.69	37,235,561	77.62	34,564,584	77.51	70,070,636	(0.11)	35,506,052
Wastewater Utility	59.25	23,456,701	59.69	23,443,164	60.00	34,735,839	0.31	11,292,675
Stormwater/Flood Management Utility	32.08	19,806,336	31.56	13,245,203	31.97	14,085,026	0.40	839,823
Fleet	15.12	6,898,966	14.62	7,693,346	13.68	7,623,014	(0.94)	(70,332)
Equipment Replacement	0.75	541,714	0.25	519,582	0.25	1,214,398	-	694,816
Facility Renovation and Replacement	1.70	4,435,371	1.70	4,122,522	2.70	4,239,629	1.00	117,107
Total	322.56	\$150,583,331	329.98	\$139,577,099	333.15	\$185,522,292	3.17	\$ 45,945,195

FUN FACT:

The Boulder Stormwater/Flood Utility works to maintain 45 miles of creeks - similar to the distance between Boulder and the Denver International Airport.

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7 | FUND FINANCIALS

2018 FUND FINANCIALS:

General Fund

.25 Cent Sales Tax Fund

Affordable Housing Fund

Airport Fund

Boulder Junction Access District GID Parking Fund

Boulder Junction Access District GID Travel Demand Management Fund

Boulder Junction Improvement Fund

Capital Development Fund

Climate Action Plan Fund

Community Development Block Grant Fund

Community Housing Assistance Program Fund

Compensated Absences Fund

Computer Replacement Fund

Downtown Commercial District Fund

Equipment Replacement Fund

Facility Renovation & Replacement Fund

Fleet Operations & Replacement Fund

Home Investment Partnership Grant Fund

Library Fund

Lottery Fund

Open Space Fund

Permanent Park & Recreation Fund

Planning & Development Services Fund

Property & Casualty Fund

Recreation Activity Fund

Stormwater/Flood Management Utility Fund

Sugar-Sweetened Beverage Distribution Tax Fund

Telecommunications Fund

Transit Pass GID Fund

Transportation Fund

Transportation Development Fund

University Hill Commercial District Fund

Wastewater Utility Fund

Water Utility Fund

Workers' Compensation Fund

GENERAL FUND 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 51,658,891	\$ 57,872,190	\$ 38,140,284	\$ 35,312,521	\$ 36,756,004	\$ 40,367,740	\$ 42,308,890	\$ 43,921,222
Sources of Funds								
<i>Ongoing</i>								
Sales and Use Taxes	\$ 59,051,989	\$ 56,871,412	\$ 57,877,034	\$ 62,954,627	\$ 64,330,762	\$ 65,742,122	\$ 67,189,617	\$ 68,674,181
Accommodation/Admission Taxes	7,926,592	8,494,866	8,877,110	9,528,027	9,948,543	10,389,624	10,852,289	11,337,604
Charges for Services	4,620,899	4,366,894	4,515,715	4,400,289	4,969,954	5,089,713	5,119,567	5,124,518
Franchise Taxes	8,864,320	8,870,365	9,022,420	9,178,687	9,339,290	9,504,355	9,674,012	9,697,121
Property Taxes	30,550,007	30,992,816	36,556,583	37,104,932	38,960,178	39,544,581	41,521,810	42,144,637
Interest: Pooled Investments	615,276	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Interfund Transfer In	2,540,357	28,000	28,000	28,000	28,000	28,000	28,000	28,000
Intergovernmental Revenue	325,276	629,783	1,332,379	1,335,027	1,337,727	1,340,482	1,343,291	1,346,157
Leases, Rents & Royalties	576,473	593,767	611,580	250,000	257,500	265,225	273,182	281,377
Licenses, Permits & Fines	6,181,657	5,966,603	6,081,011	6,158,428	6,238,316	6,320,690	6,405,565	6,492,961
Misc Sales of Materials & Goods	67,436	68,784	70,160	71,563	72,994	74,454	75,943	77,462
Other Revenue	1,501,765	1,154,548	1,267,639	1,280,992	1,294,612	1,308,504	1,322,674	1,337,128
Specific Ownership & Tobacco Tax	2,277,183	2,316,070	2,355,735	2,396,193	2,437,460	2,479,553	2,522,487	2,566,280
Cost Allocation - Current Opr Costs-All Funds	8,853,852	10,206,503	10,537,698	10,853,829	11,179,444	11,514,827	11,860,272	12,216,080
Sub-Total Revenue Ongoing	\$ 133,953,083	\$ 130,960,411	\$ 139,533,064	\$ 145,940,594	\$ 150,794,782	\$ 154,002,131	\$ 158,588,710	\$ 161,723,506
<i>One-Time</i>								
Rec Marijuana Tax, Fees & Licenses	\$ 3,192,865	\$ 3,482,152	\$ 3,800,367	\$ 4,150,404	\$ 4,535,444	\$ 4,958,988	\$ 5,424,887	\$ 5,937,376
Grants	885,361	160,000	160,000	-	-	-	-	-
Carryovers/Supplementals from Add'l Rev	-	932,384	-	-	-	-	-	-
Municipalization	2,015,710	2,015,710	-	-	-	-	-	-
Sub-Total Revenue One-Time	\$ 6,093,937	\$ 6,590,246	\$ 3,960,367	\$ 4,150,404	\$ 4,535,444	\$ 4,958,988	\$ 5,424,887	\$ 5,937,376
Total Sources of Funds	\$ 140,047,020	\$ 137,550,657	\$ 143,493,430	\$ 150,090,998	\$ 155,330,226	\$ 158,961,119	\$ 164,013,598	\$ 167,660,882
Uses of Funds								
<i>Ongoing</i>								
City Council	\$ 203,460	\$ 240,711	\$ 243,566	\$ 248,437	\$ 253,406	\$ 258,474	\$ 263,643	\$ 268,916
City Manager's Office	2,038,061	2,879,726	3,300,776	3,139,126	3,026,019	3,110,748	3,197,849	3,287,388
City Clerk	574,054	561,559	527,659	478,091	491,478	505,239	519,386	533,929
Communications	1,512,939	1,845,856	1,985,330	2,021,726	1,954,835	2,009,570	2,065,838	2,123,681
General Government	3,274,931	3,330,334	3,487,726	3,401,481	3,469,510	3,538,900	3,609,678	3,681,872
City Attorney's Office	3,016,637	3,357,988	3,345,049	3,438,710	3,534,994	3,633,974	3,735,725	3,840,326
Municipal Court	2,108,979	2,285,731	2,258,016	2,321,240	2,386,235	2,453,050	2,521,735	2,592,344
Energy Strategy	2,162,073	4,063,437	165,630	-	-	-	-	-
Human Resources	3,184,329	3,735,242	3,764,845	3,870,260	3,865,861	3,974,105	4,085,380	4,199,770
Finance	4,735,881	5,118,077	6,240,050	5,828,253	5,921,444	6,087,244	6,257,687	6,432,902
Information Technology	5,375,136	6,024,381	6,831,793	6,718,517	6,760,973	6,950,281	7,144,889	7,344,945
Police	34,062,984	34,760,055	35,761,765	37,621,376	39,577,688	41,635,728	43,800,786	46,078,426
Fire	18,942,152	19,597,054	20,522,237	21,258,938	22,024,259	22,817,133	23,638,549	24,489,537
Police/Fire Pensions	486,994	486,994	599,683	599,683	611,677	611,677	623,910	623,910
Public Works	7,563,676	7,250,122	6,989,348	7,125,050	7,324,551	7,529,639	7,740,468	7,957,202

GENERAL FUND 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
CONTINUED								
Planning, Housing & Sustainability	\$ 2,815,980	\$ 2,809,109	\$ 2,598,914	\$ 2,514,189	\$ 2,549,735	\$ 2,621,127	\$ 2,694,519	\$ 2,769,966
Housing	195,738	277,073	80,963	83,230	85,560	87,956	90,419	92,951
Human Services	6,612,498	7,676,066	8,581,893	8,592,186	8,832,767	9,080,085	9,334,327	9,595,688
Library	7,020,523	6,549,686	6,850,624	7,042,441	7,239,629	7,442,339	7,650,724	7,864,945
Arts	1,039,832	1,368,289	1,242,727	948,186	974,735	1,002,028	1,030,085	1,028,927
Parks and Recreation	4,578,314	4,738,886	4,989,740	5,129,453	5,273,077	5,420,724	5,572,504	5,728,534
Open Space & Mountain Parks	33,450	31,131	26,997	27,753	28,530	29,329	30,150	30,994
Community Vitality	2,497,371	2,814,358	3,009,083	2,460,404	2,529,295	2,600,115	2,672,918	2,747,760
City Wide	5,664,580	5,882,028	6,184,573	6,230,570	6,341,182	6,454,005	6,569,085	6,686,467
Debt	5,102,113	5,104,525	4,442,375	5,742,375	5,742,375	5,742,375	5,742,375	5,742,375
Transfers	9,031,037	8,930,601	8,639,832	9,055,840	8,168,674	8,674,126	9,058,635	9,609,191
Sub-Total Expense Ongoing	\$ 133,833,721	\$ 141,719,020	\$ 142,671,193	\$ 145,897,514	\$ 148,968,490	\$ 154,269,969	\$ 159,651,265	\$ 165,352,947
Project Specific								
TBBI Phase III	\$ -	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University Hill Contingency	-	360,000	-	-	-	-	-	-
Compliance: ACA, FLSA, Living Wage	-	246,899	-	-	-	-	-	-
Personnel Contingency	-	1,000,000	-	-	-	-	-	-
General Fund Capital	-	-	3,650,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Annual Adjustments								
Carryovers/Supplementals - Add'l Rev	\$ -	\$ 580,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryovers/Supplementals	-	10,585,294	-	-	-	-	-	-
Encumbrance Carryovers	-	2,260,640	-	-	-	-	-	-
Sub-Total Expense One-Time	\$ -	\$ 15,563,543	\$ 3,650,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000
Total Uses of Funds	\$ 133,833,721	\$ 157,282,563	\$ 146,321,193	\$ 148,647,514	\$ 151,718,490	\$ 157,019,969	\$ 162,401,265	\$ 168,102,947
Ending Fund Balance Before Reserves	\$ 57,872,190	\$ 38,140,284	\$ 35,312,521	\$ 36,756,004	\$ 40,367,740	\$ 42,308,890	\$ 43,921,222	\$ 43,479,157
Reserves								
Reserved per reserve policy	\$ 21,271,738	\$ 23,737,522	\$ 25,652,015	\$ 27,720,528	\$ 29,793,698	\$ 30,853,994	\$ 31,930,253	\$ 33,070,589
Legally restricted fund balance	1,244,000	1,023,609	1,023,609	1,023,609	1,023,609	1,023,609	1,023,609	1,023,609
Restricted for Library Fund	-	2,050,121	2,050,121	2,050,121	2,050,121	2,050,121	2,050,121	2,050,121
Restricted by Management	2,361,000	7,844,952	2,544,952	1,944,952	1,944,952	1,944,952	1,944,952	1,944,952
Pay Period 27	2,374,000	2,837,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Total Reserves	\$ 27,250,738	\$ 37,493,204	\$ 34,570,696	\$ 36,039,209	\$ 38,112,380	\$ 39,172,675	\$ 40,248,935	\$ 41,389,271
Ending Fund Balance After Reserves	\$ 30,621,452	\$ 647,080	\$ 741,825	\$ 716,795	\$ 2,255,360	\$ 3,136,214	\$ 3,672,288	\$ 2,089,886

.25 CENT SALES TAX 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 3,494,360	\$ 5,573,684	\$ 3,491,598	\$ 1,590,326	\$ 2,402,425	\$ 2,327,008	\$ 2,346,924	\$ 1,465,184
Sources of Funds								
Sales Tax	\$ 8,680,011	\$ 8,345,497	\$ 8,490,443	\$ 8,673,257	\$ 8,860,683	\$ 9,052,838	\$ 9,249,841	\$ 9,451,815
Interest	28,817	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Valmont City Park	64,087	75,000	75,000	78,750	82,688	86,822	91,163	95,721
Grants and Donations	463,305	-	-	-	-	-	-	-
Other Revenue	15,674	46,308	-	-	-	-	-	-
Total Sources of Funds	\$ 9,251,895	\$ 8,486,805	\$ 8,585,443	\$ 8,772,007	\$ 8,963,371	\$ 9,159,660	\$ 9,361,004	\$ 9,567,536
Uses of Funds								
Land Operations and Maintenance	\$ 2,010,960	\$ 2,373,599	\$ 2,532,366	\$ 2,570,352	\$ 2,608,907	\$ 2,648,041	\$ 2,687,761	\$ 2,728,078
Valmont City Park Operations	405,153	436,766	450,168	454,670	459,217	463,809	468,447	473,132
Dept. Administration	1,212,809	1,393,883	1,391,282	1,412,152	1,433,334	1,454,834	1,476,656	1,498,806
Planning and Project Management	318,162	284,946	278,630	284,203	289,887	295,684	301,598	307,630
Sports Field Maintenance	558,150	589,539	585,261	594,039	602,950	611,994	621,174	630,492
Facilities Ongoing and Major Maintenance	451,543	450,262	450,262	450,262	450,262	450,262	450,262	450,262
Capital Refurbishment Projects	503,896	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Cost Allocation	484,294	487,519	502,145	522,231	522,231	543,120	564,845	587,439
Debt Service	9,332	-	-	-	-	-	-	-
Capital Improvement Program	1,218,272	2,215,200	4,196,600	1,572,000	2,572,000	2,572,000	3,572,000	2,572,000
Encumbrances & Carryovers	-	1,847,655	-	-	-	-	-	-
Adjustments	-	289,521	-	-	-	-	-	-
Total Uses of Funds	\$ 7,172,571	\$ 10,568,891	\$ 10,486,715	\$ 7,959,908	\$ 9,038,787	\$ 9,139,744	\$ 10,242,744	\$ 9,347,838
Ending Fund Balance Before Reserves	\$ 5,573,684	\$ 3,491,598	\$ 1,590,326	\$ 2,402,425	\$ 2,327,008	\$ 2,346,924	\$ 1,465,184	\$ 1,684,883
Reserves								
Operating Reserve	\$ 550,276	\$ 576,625	\$ 934,376	\$ 950,023	\$ 962,644	\$ 978,797	\$ 995,277	\$ 1,012,092
FEMA De-obligation Reserve	9,627	24,865	33,766	33,766	33,766	33,766	33,766	33,766
Pay Period 27 Reserve	70,861	95,861	120,861	124,487	128,221	132,068	136,030	140,111
Sick/Vacation/Bonus Reserve	193,830	199,645	205,634	211,803	218,157	224,702	231,443	238,386
Total Reserves	\$ 824,594	\$ 896,996	\$ 1,294,638	\$ 1,320,080	\$ 1,342,789	\$ 1,369,333	\$ 1,396,516	\$ 1,424,356
Ending Fund Balance After Reserves	\$ 4,749,090	\$ 2,594,602	\$ 295,689	\$ 1,082,346	\$ 984,220	\$ 977,591	\$ 68,668	\$ 260,527

AFFORDABLE HOUSING 2018 FUND FINANCIAL

	2016 Actual	2017 Approved	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 7,492,946	\$ 8,879,495	\$ 255,519	\$ 5,138,801	\$ 2,090,329	\$ 2,004,835	\$ 1,820,229	\$ 1,526,912
Sources of Funds								
Cash In Lieu of Affordable Units	\$ 956,386	\$ 4,000,000	\$ 9,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Transfer from General Fund	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Transfer from Boulder Junction	1,537,000	-	-	-	-	-	-	-
Linkage Fee	186,671	650,000	682,500	716,625	752,456	790,079	829,583	871,062
Interest	86,652	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Ponderosa Mobile Home Park	-	-	403,104	403,104	-	-	-	-
Other	54,800	-	-	-	-	-	-	-
Total Sources of Funds	\$ 3,061,509	\$ 4,910,000	\$ 10,345,604	\$ 2,379,729	\$ 2,012,456	\$ 2,050,079	\$ 2,089,583	\$ 2,131,062
Uses of Funds								
Program Management	\$ 639,287	\$ 855,465	\$ 925,849	\$ 917,574	\$ 945,102	\$ 973,455	\$ 1,002,658	\$ 1,032,738
Cost Allocation	96,055	90,254	92,962	95,751	98,623	101,582	104,630	107,768
Transfers to Other Funds	429,000							
Acquisition, Rehabilitation and Construction	510,618	792,055	3,871,261	958,387	1,054,225	1,159,648	1,275,612	1,403,174
Ponderosa Mobile Home Park	-	-	572,250	3,456,490	-	-	-	-
Project Carryover and Encumbrances	-	11,796,202	-	-	-	-	-	-
Total Uses of Funds	\$ 1,674,960	\$ 13,533,977	\$ 5,462,321	\$ 5,428,202	\$ 2,097,950	\$ 2,234,685	\$ 2,382,900	\$ 2,543,680
Ending Fund Balance Before Reserves	\$ 8,879,495	\$ 255,519	\$ 5,138,801	\$ 2,090,329	\$ 2,004,835	\$ 1,820,229	\$ 1,526,912	\$ 1,114,293
Reserves								
Sick/Vacation Accrual	\$ 10,877	\$ 11,312	\$ 11,765	\$ 12,235	\$ 12,725	\$ 13,234	\$ 13,763	\$ 14,313
Pay Period 27	14,568	21,068	27,568	28,395	29,247	30,124	31,028	31,959
Total Reserves	\$ 25,445	\$ 32,380	\$ 39,333	\$ 40,630	\$ 41,971	\$ 43,358	\$ 44,791	\$ 46,272

AIRPORT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 377,732	\$ 1,616,569	\$ 1,777,210	\$ 1,938,379	\$ 2,131,925	\$ 1,971,483	\$ 2,175,214	\$ 2,385,767
Sources of Funds								
Airport Rental	\$ 573,223	\$ 578,618	\$ 593,662	\$ 609,097	\$ 624,934	\$ 641,182	\$ 657,853	\$ 674,957
Fuel Flowage Fees	13,062	11,528	11,874	12,230	12,597	12,975	13,364	13,765
Federal Grant	-	-	341,500	-	4,900,000	-	-	-
State Grant	-	-	18,972	-	150,000	-	-	-
Miscellaneous Revenues	16,947	-	-	-	-	-	-	-
Interest on Investments	8,924	14,189	29,146	37,605	41,359	38,247	42,199	46,284
Sale of Land	1,260,807	-	-	-	-	-	-	-
Revenue from Adjustments	-	40,954	-	-	-	-	-	-
Total Sources of Funds	\$ 1,872,962	\$ 645,289	\$ 995,154	\$ 658,932	\$ 5,728,890	\$ 692,404	\$ 713,416	\$ 735,006
Uses of Funds								
Airport Management	\$ 357,313	\$ 363,468	\$ 391,247	\$ 400,637	\$ 408,650	\$ 420,909	\$ 433,536	\$ 446,543
Transportation Administration	27,715	25,479	18,906	19,473	20,057	20,659	21,279	21,917
Cost Allocation	41,611	43,093	44,386	45,274	46,179	47,103	48,045	49,006
Loan Repayment	210,000	-	-	-	-	-	-	-
Capital Improvement Program	(2,514)	-	379,445	-	5,414,444	-	-	-
Encumbrances, Carryovers & Adjustments	-	52,608	-	-	-	-	-	-
Total Uses of Funds	\$ 634,126	\$ 484,648	\$ 833,984	\$ 465,384	\$ 5,889,330	\$ 488,671	\$ 502,860	\$ 517,465
Ending Fund Balance Before Reserves	\$ 1,616,569	\$ 1,777,210	\$ 1,938,379	\$ 2,131,925	\$ 1,971,483	\$ 2,175,214	\$ 2,385,767	\$ 2,603,306
Reserves								
Designated	\$ 106,660	\$ 108,010	\$ 113,635	\$ 116,346	\$ 118,722	\$ 122,168	\$ 125,715	\$ 129,366
Sick/Vacation Accrual	14,923	15,371	15,832	16,307	16,796	17,300	17,819	18,353
Pay Period 27	6,086	7,508	8,808	9,072	9,344	9,625	9,913	10,211
Total Reserves	\$ 127,669	\$ 130,889	\$ 138,275	\$ 141,725	\$ 144,862	\$ 149,092	\$ 153,447	\$ 157,931
Ending Fund Balance After Reserves	\$ 1,488,900	\$ 1,646,321	\$ 1,800,104	\$ 1,990,200	\$ 1,826,621	\$ 2,026,121	\$ 2,232,320	\$ 2,445,375

BOULDER JUNCTION ACCESS DISTRICT (GID) - PARKING 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 412,748	\$ 861,791	\$ 402,616	\$ 226,836	\$ 61,642	\$ 57,363	\$ 87,268	\$ 72,409
Sources of Funds								
Property Tax	\$ 135,153	\$ 131,842	\$ 269,919	\$ 280,716	\$ 291,944	\$ 303,622	\$ 315,767	\$ 328,398
Ownership Tax	6,975	6,592	13,496	14,036	14,597	15,181	15,788	16,420
Interest on Investment	1,923	4,057	6,603	4,401	1,196	1,113	1,693	1,405
Long Term Garage Parking Revenue	-	45,375	49,913	54,904	60,395	66,434	73,078	80,385
Short Term Garage Parking Revenue	2,258	23,760	28,512	37,066	44,479	53,374	64,049	76,859
Transfer from General Fund: Loan Gap Payment	312,848	200,000	-	-	141,975	-	-	-
Total Sources of Funds	\$ 459,156	\$ 411,626	\$ 368,443	\$ 391,122	\$ 554,586	\$ 439,725	\$ 470,375	\$ 503,467
Uses of Funds								
Operating								
Parking Garage operations - Contract	\$ -	\$ 42,389	\$ 42,389	\$ 43,661	\$ 44,970	\$ 46,320	\$ 47,709	\$ 49,140
BJAD - GID/Parking - Admin Personnel	-	1,562	1,615	11,680	12,147	12,633	13,138	13,664
BJGID/Admin Non-Personnel	1,673	21,564	11,564	11,795	12,031	12,272	12,517	12,768
Sub-Total Operating	\$ 1,673	\$ 65,515	\$ 55,568	\$ 67,136	\$ 69,149	\$ 71,225	\$ 73,365	\$ 75,572
Transfers to Other Funds								
Payment to CAGID for Operating Loan	\$ 2,285	\$ 2,285	\$ 2,285	\$ 2,285	\$ 2,285	\$ 2,285	\$ -	\$ -
Cost Allocation	6,155	25,502	26,267	26,792	27,328	27,875	28,433	29,002
Capital Acquisition	-	-	-	-	-	65,000	65,000	65,000
Sub-Total Expense Transfers	\$ 8,440	\$ 27,787	\$ 28,552	\$ 29,077	\$ 29,613	\$ 95,160	\$ 93,433	\$ 94,002
Debt								
Lease Purchase Payment: Pederson Development	\$ -	\$ 750,000	\$ 416,667	\$ 416,667	\$ 416,667	\$ -	\$ -	\$ -
Payback to City of Boulder for Loan Gap	-	-	-	-	-	200,000	275,000	300,000
Sub-Total Debt	\$ -	\$ 750,000	\$ 416,667	\$ 416,667	\$ 416,667	\$ 200,000	\$ 275,000	\$ 300,000
Encumbrances, Carryovers & Adjustments	\$ -	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Requests	-	-	43,436	43,436	43,436	43,436	43,436	43,436
Total Uses of Funds	\$ 10,113	\$ 870,802	\$ 544,223	\$ 556,316	\$ 558,865	\$ 409,821	\$ 485,234	\$ 513,010
Ending Fund Balance Before Reserves	\$ 861,791	\$ 402,616	\$ 226,836	\$ 61,642	\$ 57,363	\$ 87,268	\$ 72,409	\$ 62,866
Reserves								
Operating	\$ 43,352	\$ 87,080	\$ 54,422	\$ 55,632	\$ 55,886	\$ 40,982	\$ 48,523	\$ 51,301
Total Reserves	\$ 43,352	\$ 87,080	\$ 54,422	\$ 55,632	\$ 55,886	\$ 40,982	\$ 48,523	\$ 51,301
Ending Fund Balance After Reserves	\$ 818,439	\$ 315,536	\$ 172,413	\$ 6,010	\$ 1,477	\$ 46,286	\$ 23,886	\$ 11,565

Note:

During 2017, staff will commission an analysis to update the property tax estimates based on actual property valuation by the County in order to update the projected property tax generation for the TDM district. Projected revenues in out years will be updated after that analysis. Activity within this fund began in 2012.

BOULDER JUNCTION ACCESS DISTRICT (GID) - TRAVEL DEMAND MANAGEMENT (TDM) 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 83,822	\$ 90,234	\$ 184,575	\$ 405,866	\$ 459,415	\$ 247,200	\$ 70,740	\$ (181,396)
Sources of Funds								
Property Tax	\$ 74,376	\$ 65,921	\$ 297,908	\$ 372,385	\$ 387,280	\$ 402,772	\$ 418,882	\$ 435,638
Ownership Tax	3,645	3,296	14,895	18,619	19,364	20,139	20,944	21,782
Payments In Lieu of Taxes	17,100	241,492	335,728	361,567	319,627	88,089	-	-
Interest on Investment	565	362	3,023	7,874	8,913	4,796	1,372	(3,519)
Miscellaneous Revenue	222	-	-	-	-	-	-	-
Total Sources of Funds	\$ 95,908	\$ 311,071	\$ 651,554	\$ 760,445	\$ 735,184	\$ 515,795	\$ 441,199	\$ 453,901
Uses of Funds								
TDM Admin Personnel	\$ -	\$ 1,562	\$ 1,615	\$ 11,680	\$ 12,147	\$ 12,633	\$ 13,138	\$ 13,664
TDM Admin NPE	2,068	13,797	3,797	3,873	3,950	4,029	4,110	4,192
TDM Program NPE	-	19,745	19,745	20,140	20,543	20,954	21,373	21,800
TDM Programs	83,788	149,785	358,142	624,168	863,651	607,459	607,459	607,459
Carryover	-	28,417	-	-	-	-	-	-
Cost Allocation	3,640	3,425	3,528	3,599	3,671	3,744	3,819	3,895
Budget Requests	-	-	43,436	43,436	43,436	43,436	43,436	43,436
Total Uses of Funds	\$ 89,496	\$ 216,731	\$ 430,263	\$ 706,896	\$ 947,398	\$ 692,255	\$ 693,335	\$ 694,446
Ending Fund Balance Before Reserves	\$ 90,234	\$ 184,575	\$ 405,866	\$ 459,415	\$ 247,200	\$ 70,740	\$ (181,396)	\$ (421,942)
Reserves								
Operating	\$ 17,572	\$ 21,673	\$ 43,026	\$ 70,690	\$ 94,740	\$ 69,226	\$ 69,334	\$ 69,445
Total Reserves	\$ 17,572	\$ 21,673	\$ 43,026	\$ 70,690	\$ 94,740	\$ 69,226	\$ 69,334	\$ 69,445
Ending Fund Balance After Reserves	\$ 72,662	\$ 162,901	\$ 362,839	\$ 388,725	\$ 152,461	\$ 1,515	\$ (250,729)	\$ (491,386)

Note:

During 2017, staff will commission an analysis to update the property tax estimates based on actual property valuation by the County in order to update the projected property tax generation for the TDM district. Projected revenues in out years will be updated after that analysis. Activity within this fund began in 2012.

BOULDER JUNCTION IMPROVEMENT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 2,338,035	\$ 985,653	\$ 452,928	\$ 1,455,870	\$ 1,227,267	\$ 2,822,802	\$ 2,822,802	\$ 2,822,802
Sources of Funds								
Transportation DET	\$ -	\$ 201,743	\$ 137,636	\$ 458,979	\$ 679,011	\$ -	\$ -	\$ -
Transportation Use Tax	53,253	5,664	270,510	60,779	-	-	-	-
General Fund Construction Use Tax	119,288	14,444	689,800	154,987	-	-	-	-
Parks Impact Fees	-	421,294	134,856	543,083	892,715	-	-	-
Parks Use Tax	17,751	2,360	112,712	25,325	-	-	-	-
Parkland DET (Bldr Jcn)	-	64,799	-	-	-	-	-	-
Parkland DET (Citywide)	104,727	161,553	-	-	-	-	-	-
Interest on Investments	20,378	5,352	7,428	28,244	23,809	-	-	-
Total Sources of Funds	\$ 315,397	\$ 877,209	\$ 1,352,942	\$ 1,271,397	\$ 1,595,535	\$ -	\$ -	\$ -
Uses of Funds								
Adopted Key Public Improvements:								
Transportation								
Development Coordination	\$ 28,788	\$ 76,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signals	-	532,000	-	-	-	-	-	-
Junction Place Enhancements - Pearl to Goose Creek	96,531	-	-	-	-	-	-	-
Junction Place Enhancements - Goose Creek to Bluff	3,700	-	-	-	-	-	-	-
Junction Place Bridge at Goose Creek	1,760	-	-	-	-	-	-	-
Pocket Park	750,000	-	350,000	-	-	-	-	-
Historic Depot	787,000	-	-	-	-	-	-	-
Rail Plaza	-	-	-	1,500,000	-	-	-	-
Encumbrances, Carryovers & Adjustments	-	801,211	-	-	-	-	-	-
Total Uses of Funds	\$ 1,667,778	\$ 1,409,935	\$ 350,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Before Reserves	\$ 985,653	\$ 452,928	\$ 1,455,870	\$ 1,227,267	\$ 2,822,802	\$ 2,822,802	\$ 2,822,802	\$ 2,822,802
Reserves								
Pay Period 27	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278	\$ 3,377	\$ 3,478
Total Reserves	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278	\$ 3,377	\$ 3,478
Ending Fund Balance After Reserves	\$ 984,153	\$ 449,928	\$ 1,452,870	\$ 1,224,177	\$ 2,819,619	\$ 2,819,523	\$ 2,819,425	\$ 2,819,324

CAPITAL DEVELOPMENT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 10,670,226	\$ 12,122,362	\$ 12,144,082	\$ 9,099,723	\$ 11,219,878	\$ 13,064,400	\$ 14,923,626	\$ 16,797,668
Sources of Funds								
Excise Taxes	\$ 11,383	\$ 2,929	\$ 8,351	\$ 8,351	\$ 8,351	\$ 8,351	\$ 8,351	\$ 8,351
Interest - Excise Taxes	10,951	33,527	9,562	9,536	10,767	10,808	10,849	10,889
Impact Fees	998,468	1,664,446	1,766,169	1,766,169	1,766,169	1,766,169	1,766,169	1,766,169
Interest - Impact Fees	73,536	82,769	27,260	9,105	66,557	81,438	96,441	111,565
Transfer in from General Fund	811,200	811,200	811,200	334,101	-	-	-	-
Total Sources of Funds	\$ 1,905,538	\$ 2,594,871	\$ 2,622,542	\$ 2,127,263	\$ 1,851,843	\$ 1,866,767	\$ 1,881,810	\$ 1,896,974
Uses of Funds								
Cost Allocation	\$ 4,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise Tax Administration	6,505	6,700	6,901	7,108	7,321	7,541	7,767	8,000
Capital Improvement Program- Excise Tax	246,055	1,330,000	360,000	-	-	-	-	-
Capital Improvement Program- Impact Fees	46,295	870,000	5,300,000	-	-	-	-	200,000
Transfer to Library Fund (Impact Fees)	150,000	-	-	-	-	-	-	-
Encumbrances, Carryovers & Adjustments	-	366,451	-	-	-	-	-	-
Total Uses of Funds	\$ 453,402	\$ 2,573,151	\$ 5,666,901	\$ 7,108	\$ 7,321	\$ 7,541	\$ 7,767	\$ 208,000
Ending Fund Balance Before Reserves	\$ 12,122,362	\$ 12,144,082	\$ 9,099,723	\$ 11,219,878	\$ 13,064,400	\$ 14,923,626	\$ 16,797,668	\$ 18,486,643
Reserves								
Restricted Reserve - Excise Tax	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Restricted Balance - Excise Tax	2,571,650	1,716,155	2,178,367	2,523,247	2,535,044	2,546,662	2,558,095	2,569,335
Restricted Balance - Impact Fee	9,050,712	9,927,927	6,421,356	8,196,630	10,029,356	11,876,963	13,739,573	15,417,307
Total Reserves	\$ 12,122,362	\$ 12,144,082	\$ 9,099,723	\$ 11,219,878	\$ 13,064,400	\$ 14,923,626	\$ 16,797,668	\$ 18,486,643
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Excise Tax Minimum Reserve \$500,000

CLIMATE ACTION PLAN 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 1,024,142	\$ 1,125,809	\$ 170,000	\$ 167,152	\$ 158,089	\$ 142,608	\$ 130,499	\$ 121,671
Sources of Funds								
Climate Action Plan Tax	\$ 1,812,922	\$ 1,838,043	\$ 1,813,600	\$ 1,808,600	\$ 1,803,600	\$ 1,798,600	\$ 1,793,600	\$ 1,788,600
Interest	12,255	735	2,125	2,089	1,976	1,783	1,631	1,521
Grant Revenue	202,581	-	-	-	-	-	-	-
Total Sources of Funds	\$ 2,027,758	\$ 1,838,778	\$ 1,815,725	\$ 1,810,689	\$ 1,805,576	\$ 1,800,382	\$ 1,795,231	\$ 1,790,121
Uses of Funds								
CAP Administration	\$ 42,732	\$ 44,700	\$ 39,190	\$ 39,190	\$ 39,190	\$ 39,190	\$ 39,190	\$ 39,190
CAP Communications	110,562	80,000	75,203	75,203	75,203	75,203	75,203	75,203
Program Tracking & Evaluation	40,923	61,427	60,440	60,440	60,440	60,440	60,440	60,440
Boulder's Energy Future	61,509	63,859	70,779	70,779	70,779	70,779	70,779	70,779
Market Innovation	56,070	12,879	25,000	25,000	25,000	25,000	25,000	25,000
Commercial Energy	810,226	1,130,882	1,042,378	1,042,378	1,042,378	1,032,378	1,022,378	1,012,378
Residential Energy	485,836	299,888	366,260	363,260	360,260	357,260	354,260	351,260
Grants	202,675	-	-	-	-	-	-	-
Cost Allocation	115,556	135,265	139,323	143,503	147,808	152,242	156,809	161,513
Encumbrances, Carryovers & Adjustments	-	965,687	-	-	-	-	-	-
Total Uses of Funds	\$ 1,926,091	\$ 2,794,587	\$ 1,818,573	\$ 1,819,752	\$ 1,821,057	\$ 1,812,491	\$ 1,804,059	\$ 1,795,763
Ending Fund Balance Before Reserves	\$ 1,125,809	\$ 170,000	\$ 167,152	\$ 158,089	\$ 142,608	\$ 130,499	\$ 121,671	\$ 116,029
Reserves								
Pay Period 27	\$ 23,131	\$ 25,131	\$ 27,131	\$ 27,945	\$ 28,783	\$ 29,647	\$ 30,536	\$ 31,452
Emergency Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Reserves	\$ 73,131	\$ 75,131	\$ 77,131	\$ 77,945	\$ 78,783	\$ 79,647	\$ 80,536	\$ 81,452
Ending Fund Balance After Reserves	\$ 1,052,678	\$ 94,869	\$ 90,021	\$ 80,144	\$ 63,824	\$ 50,852	\$ 41,135	\$ 34,576

Note: CAP Tax sunsets in March of 2023

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Current Year Federal Grant	\$ 1,282,702	\$ 650,324	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217
Available Prior Years Grant Balances	-	580,611	-	-	-	-	-	-
Total Sources of Funds	\$ 1,282,702	\$ 1,230,935	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217
Uses of Funds								
Program Management	\$ 217,321	\$ 184,801	\$ 187,831	\$ 194,405	\$ 201,210	\$ 208,252	\$ 215,541	\$ 223,085
Cost Allocation	17,785	25,026	25,777	26,808	27,880	28,996	30,155	31,362
Community Development & Housing Activities	1,047,596	440,497	442,609	435,004	427,127	418,970	410,521	401,771
Encumbrances, Carryovers & Adjustments	-	580,611	-	-	-	-	-	-
Total Uses of Funds	\$ 1,282,702	\$ 1,230,935	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217	\$ 656,217
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

COMMUNITY HOUSING ASSISTANCE PROGRAM 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 4,851,375	\$ 5,091,379	\$ 210,725	\$ 39,889	\$ 41,290	\$ 42,740	\$ 44,243	\$ 45,800
Sources of Funds								
Property Tax	\$ 2,455,369	\$ 2,492,076	\$ 2,990,863	\$ 3,029,744	\$ 3,181,231	\$ 3,222,587	\$ 3,383,717	\$ 3,427,705
Housing Excise Tax	203,019	150,000	150,000	-	-	-	-	-
Interest	52,715	50,914	2,634	399	413	427	442	458
Housing Application Fees	5,700	4,384	4,472	4,561	4,561	4,561	4,561	4,561
Other	23	-	-	-	-	-	-	-
Total Sources of Funds	\$ 2,716,826	\$ 2,697,374	\$ 3,147,969	\$ 3,034,704	\$ 3,186,205	\$ 3,227,575	\$ 3,388,720	\$ 3,432,724
Uses of Funds								
Program Management	\$ 416,425	\$ 498,723	\$ 480,185	\$ 521,636	\$ 542,502	\$ 564,202	\$ 586,770	\$ 610,241
Cost Allocation	71,334	118,170	121,715	126,584	131,647	136,913	142,389	148,085
Excise Tax Administration	6,505	6,700	6,901	7,108	7,321	7,541	7,767	8,000
Housing Project Grants/Funding: Acquisition, Rehabilitation & Construction	1,982,559	2,502,273	2,710,004	2,377,975	2,503,284	2,517,417	2,650,237	2,664,786
Encumbrances, Carryovers & Adjustments	-	4,452,161	-	-	-	-	-	-
Total Uses of Funds	\$ 2,476,823	\$ 7,578,027	\$ 3,318,805	\$ 3,033,303	\$ 3,184,754	\$ 3,226,073	\$ 3,387,164	\$ 3,431,111
Ending Fund Balance Before Reserves	\$ 5,091,379	\$ 210,725	\$ 39,889	\$ 41,290	\$ 42,740	\$ 44,243	\$ 45,800	\$ 47,412
Reserves								
Sick/Vacation Accrual	\$ 18,850	\$ 19,604	\$ 20,388	\$ 21,204	\$ 22,052	\$ 22,934	\$ 23,851	\$ 24,805
Pay Period 27	13,101	16,301	19,501	20,086	20,689	21,309	21,949	22,607
Total Reserves	\$ 31,951	\$ 35,905	\$ 39,889	\$ 41,290	\$ 42,740	\$ 44,243	\$ 45,800	\$ 47,412
Ending Fund Balance After Reserves	\$ 5,059,428	\$ 174,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

COMPENSATED ABSENCES 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 1,887,430	\$ 2,234,645	\$ 2,449,969	\$ 2,474,897	\$ 2,495,828	\$ 2,512,496	\$ 2,529,507	\$ 2,546,200
Sources of Funds								
1% Transfer from the General Fund	\$ 819,027	\$ 846,418	\$ 847,678	\$ 868,870	\$ 890,592	\$ 908,404	\$ 926,572	\$ 945,103
Interest on Investments	12,703	14,525	15,925	16,087	16,223	16,972	17,085	17,201
Total Sources of Funds	\$ 831,730	\$ 860,943	\$ 863,603	\$ 884,958	\$ 906,816	\$ 925,376	\$ 943,658	\$ 962,305
Uses of Funds								
Retirement & Termination Payouts	\$ 475,902	\$ 626,987	\$ 819,484	\$ 844,068	\$ 869,390	\$ 886,778	\$ 904,514	\$ 922,604
Cost Allocation	8,613	18,632	19,191	19,959	20,757	21,587	22,451	23,349
Total Uses of Funds	\$ 484,515	\$ 645,619	\$ 838,675	\$ 864,027	\$ 890,147	\$ 908,365	\$ 926,964	\$ 945,953
Ending Fund Balance	\$ 2,234,645	\$ 2,449,969	\$ 2,474,897	\$ 2,495,828	\$ 2,512,496	\$ 2,529,507	\$ 2,546,200	\$ 2,562,552

COMPUTER REPLACEMENT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 8,062,579	\$ 8,411,334	\$ 8,218,246	\$ 8,396,359	\$ 7,325,521	\$ 6,049,833	\$ 5,109,196	\$ 4,098,967
Sources of Funds								
Transfer In - Workstation Contributions	\$ 2,256,820	\$ 2,164,281	\$ 2,208,262	\$ 2,213,783	\$ 2,219,317	\$ 2,224,865	\$ 2,230,427	\$ 2,236,004
Data Center Virtual Server Charges	-	44,988	42,022	42,442	42,866	43,295	43,728	44,165
Office 365 Collections	-	-	246,944	249,413	261,884	274,978	288,727	303,164
Interest	69,362	23,552	23,011	23,510	20,511	16,940	14,306	11,477
Total Sources of Funds	\$ 2,326,182	\$ 2,232,820	\$ 2,520,239	\$ 2,529,148	\$ 2,544,579	\$ 2,560,078	\$ 2,577,188	\$ 2,594,810
Uses of Funds								
Salary/Benefits Office 365 Project Staff	\$ 60,494	\$ 63,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office 365 License Expense	-	-	246,994	246,994	246,994	246,994	246,994	246,994
Computer Replacements	307,899	540,421	504,892	633,740	1,037,964	509,118	538,679	882,270
Departmental Surplus	-	568,000	-	-	-	-	-	-
City-Wide Replacements	1,589,858	1,214,268	1,549,381	2,677,985	2,493,630	2,702,507	2,759,226	2,896,868
Cost Allocation	19,176	39,668	40,858	41,267	41,679	42,096	42,517	42,942
Total Uses of Funds	\$ 1,977,426	\$ 2,425,909	\$ 2,342,125	\$ 3,599,986	\$ 3,820,267	\$ 3,500,715	\$ 3,587,417	\$ 4,069,074
Ending Fund Balance Before Reserves	\$ 8,411,334	\$ 8,218,246	\$ 8,396,359	\$ 7,325,521	\$ 6,049,833	\$ 5,109,196	\$ 4,098,967	\$ 2,624,703
Reserves								
Replacement Reserve								
Beginning Reserve Requirement	\$ -	\$ 2,538,139	\$ 2,511,081	\$ 2,780,655	\$ 2,225,611	\$ 2,015,723	\$ 1,811,445	\$ 1,800,939
Annual Increase to Replacement	-	679,118	681,052	715,105	750,860	788,403	866,746	910,083
Decrease for Replacement Purchases	-	(706,175)	(411,479)	(1,270,149)	(960,747)	(992,681)	(877,252)	(621,237)
Total Reserves	\$ -	\$ 2,511,081	\$ 2,780,655	\$ 2,225,611	\$ 2,015,723	\$ 1,811,445	\$ 1,800,939	\$ 2,089,786
Ending Fund Balance After Reserves	\$ 8,411,334	\$ 5,707,164	\$ 5,615,705	\$ 5,099,911	\$ 4,034,109	\$ 3,297,750	\$ 2,298,029	\$ 534,917

DOWNTOWN COMMERCIAL DISTRICT FUND 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 8,711,578	\$ 6,431,764	\$ 6,375,238	\$ 7,192,909	\$ 10,257,205	\$ 13,308,698	\$ 16,473,868	\$ 19,619,972
Sources of Funds								
Property/Owner Tax	\$ 1,172,811	\$ 1,268,334	\$ 1,389,167	\$ 1,416,950	\$ 1,445,289	\$ 1,474,194	\$ 1,503,678	\$ 1,533,752
Short Term Fees	2,336,454	1,895,625	1,985,625	2,002,725	2,019,996	2,037,440	2,055,058	2,072,852
Long Term Fees	3,440,761	3,770,520	4,049,040	4,110,829	4,110,829	4,275,262	4,275,262	4,313,213
Meterhood & Tokens	125,440	31,500	30,500	30,500	30,500	30,500	30,500	30,500
Interest	67,430	43,673	100,000	139,542	198,990	258,189	319,593	380,627
Rental Income	234,817	180,400	180,400	182,200	184,018	185,854	187,709	189,582
Miscellaneous	\$18,728	\$14,685	14,685	\$14,685	\$14,685	\$14,685	\$12,400	\$12,400
Transfers In: Meters	1,575,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Transfers In: 1000 Walnut	193,103	82,500	63,609	68,845	75,252	51,588	62,304	41,000
10th/Walnut- Other Revenue	14,710	39,938	40,741	41,149	41,560	41,976	42,395	42,395
Total Sources of Funds	\$ 9,179,254	\$ 8,977,175	\$ 9,503,767	\$ 9,657,425	\$ 9,771,119	\$ 10,019,689	\$ 10,138,898	\$ 10,266,321
Uses of Funds								
Operating								
Parking Operations	\$ 1,952,302	\$ 1,962,447	\$ 2,026,543	\$ 2,087,028	\$ 2,149,520	\$ 2,214,093	\$ 2,280,820	\$ 2,349,780
Major Maintenance/Impr - Parking	937,979	528,200	1,650,000	250,000	250,000	250,000	250,000	250,000
Community Vitality/Admin	1,028,914	1,157,156	1,112,149	1,148,906	1,186,978	1,226,415	1,267,269	1,309,593
Eco-Pass Program	1,142,505	1,113,253	1,035,494	1,056,204	1,077,328	1,098,875	1,120,852	1,143,269
Major Maintenance/Impr - Downtown	198,743	275,083	275,083	275,083	275,083	275,083	275,083	275,083
Sick/Vacation Accrual	-	12,555	12,555	13,057	13,579	14,123	14,688	15,275
Capital Replacement Reserve	165,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
Sub-Total Operating	\$ 5,426,118	\$ 5,214,369	\$ 6,277,499	\$ 4,995,952	\$ 5,118,164	\$ 5,244,263	\$ 5,374,387	\$ 5,508,676
Debt								
Series 1998	\$ 1,021,773	\$ 1,021,037	\$ 1,045,200	\$ -	\$ -	\$ -	\$ -	\$ -
Trinity Lutheran	3,823,036	277,703	-	-	-	-	-	-
Series 2003 (10th and Walnut)	821,363	817,023	829,050	835,050	833,450	836,250	838,300	844,600
Sub-Total Debt	\$ 5,666,172	\$ 2,115,763	\$ 1,874,250	\$ 835,050	\$ 833,450	\$ 836,250	\$ 838,300	\$ 844,600
Transfers								
Cost Allocation	\$ 366,779	\$ 280,682	\$ 314,102	\$ 320,384	\$ 326,792	\$ 333,328	\$ 339,995	\$ 346,795
Sub-Total Transfers	\$ 366,779	\$ 280,682	\$ 314,102	\$ 320,384	\$ 326,792	\$ 333,328	\$ 339,995	\$ 346,795

DOWNTOWN COMMERCIAL DISTRICT FUND 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
CONTINUED								
Encumbrances, Carryovers & Adjustments	-	\$1,435,442	-	-	-	-	-	-
Budget Requests	-	-	232,800	454,800	454,800	454,800	454,800	454,800
Total Uses of Funds	\$ 11,459,069	\$ 9,046,256	\$ 8,698,651	\$ 6,606,186	\$ 6,733,206	\$ 6,868,641	\$ 7,007,482	\$ 7,154,871
Sick/Vacation Accrual Adjustment	\$ -	\$ (12,555)	\$ (12,555)	\$ (13,057)	\$ (13,579)	\$ (14,123)	\$ (14,688)	\$ (15,275)
Ending Fund Balance Before Reserves	\$ 6,431,764	\$ 6,375,238	\$ 7,192,909	\$ 10,257,205	\$ 13,308,698	\$ 16,473,868	\$ 19,619,972	\$ 22,746,698
Reserves								
Designated	\$ 542,612	\$ 521,437	\$ 627,750	\$ 499,595	\$ 511,816	\$ 524,426	\$ 537,439	\$ 550,868
Pay Period 27	65,237	72,237	79,237	81,614	84,063	86,584	89,182	91,857
Sick/Vacation Accrual	112,135	115,499	118,964	122,533	126,209	129,995	133,895	137,912
Total Reserves	\$ 719,984	\$ 709,173	\$ 825,951	\$ 703,742	\$ 722,088	\$ 741,006	\$ 760,516	\$ 780,637
Ending Fund Balance After Reserves	\$ 5,711,780	\$ 5,666,065	\$ 6,366,958	\$ 9,553,463	\$ 12,586,611	\$ 15,732,862	\$ 18,859,457	\$ 21,966,061

EQUIPMENT REPLACEMENT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 5,711,553	\$ 6,352,630	\$ 6,806,684	\$ 6,839,588	\$ 7,244,128	\$ 7,830,056	\$ 8,679,875	\$ 9,416,173
Sources of Funds								
Department Contributions	\$ 1,126,409	\$ 1,116,823	\$ 1,143,117	\$ 875,328	\$ 875,328	\$ 875,328	\$ 875,328	\$ 875,328
Interest on Investments	56,382	62,436	104,183	132,050	132,688	140,536	151,903	168,390
Total Sources of Funds	\$ 1,182,791	\$ 1,179,259	\$ 1,247,300	\$ 1,007,377	\$ 1,008,016	\$ 1,015,864	\$ 1,027,231	\$ 1,043,717
Uses of Funds								
Equipment Purchases	\$ 494,581	\$ 486,029	\$ 1,170,878	\$ 558,847	\$ 377,620	\$ 121,093	\$ 245,491	\$ 212,048
Support Services	39,388	27,924	37,722	38,194	38,671	39,154	39,644	40,139
Cost Allocation	7,745	5,629	5,798	5,798	5,798	5,798	5,798	5,798
Encumbrances, Carryovers & Adjustments	-	205,622	-	-	-	-	-	-
Total Uses of Funds	\$ 541,714	\$ 725,204	\$ 1,214,398	\$ 602,839	\$ 422,089	\$ 166,046	\$ 290,933	\$ 257,985
Ending Fund Balance Before Reserves	\$ 6,352,630	\$ 6,806,684	\$ 6,839,588	\$ 7,244,128	\$ 7,830,056	\$ 8,679,875	\$ 9,416,173	\$ 10,201,906
Reserves								
Pay Period 27	\$ 1,683	\$ 2,183	\$ 2,683	\$ 2,763	\$ 2,846	\$ 2,932	\$ 3,020	\$ 3,110
Department Balances	6,350,947	6,804,501	6,836,905	7,241,365	7,827,209	8,676,943	9,413,154	10,198,796
Total Reserves	\$ 6,352,630	\$ 6,806,684	\$ 6,839,588	\$ 7,244,128	\$ 7,830,056	\$ 8,679,875	\$ 9,416,173	\$ 10,201,906
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Minimum Fund Balance: \$680,668 or 10% Projected Equipment Replacement Value

FACILITY RENOVATION & REPLACEMENT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 9,966,798	\$ 10,720,405	\$ 9,263,562	\$ 8,347,021	\$ 8,112,986	\$ 8,112,986	\$ 8,112,986	\$ 8,112,986
Sources of Funds								
Department Contributions	\$ 552,196	\$ 488,985	\$ 610,196	\$ 610,196	\$ 610,196	\$ 610,196	\$ 610,196	\$ 610,196
Transfers from Major Maintenance	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841
Transfers from Other Funds	-	320,000	-	-	-	-	-	-
Energy Performance Contract	783,694	712,679	727,237	727,237	727,237	727,237	727,237	727,237
Interest Earnings	105,526	88,132	175,815	179,713	161,932	157,392	157,392	157,392
Other Revenues	2,078,720	-	141,000	141,000	141,000	141,000	141,000	141,000
Total Sources of Funds	\$ 5,188,977	\$ 3,278,637	\$ 3,323,089	\$ 3,326,987	\$ 3,309,206	\$ 3,304,666	\$ 3,304,666	\$ 3,304,666
Uses of Funds								
Operating Project Expenses	\$ 1,703,407	\$ 694,000	\$ 1,363,617	\$ 283,162	\$ 403,001	\$ 443,547	\$ 367,991	\$ 908,711
Support Services	28,059	188,487	171,806	173,954	176,128	178,330	180,559	182,816
Cost Allocation	74,873	28,267	29,115	29,115	29,115	29,115	29,115	29,115
Energy Efficiency Lease	878,339	900,768	933,091	963,791	995,962	1,029,674	1,065,001	1,102,024
Capital Improvements Program	1,750,692	2,311,000	1,742,000	2,111,000	1,705,000	1,624,000	1,662,000	1,082,000
Encumbrances, Carryovers & Adjustments	-	612,959	-	-	-	-	-	-
Total Uses of Funds	\$ 4,435,370	\$ 4,735,481	\$ 4,239,629	\$ 3,561,022	\$ 3,309,206	\$ 3,304,666	\$ 3,304,666	\$ 3,304,666
Ending Fund Balance Before Reserves	\$ 10,720,405	\$ 9,263,562	\$ 8,347,021	\$ 8,112,986	\$ 8,112,986	\$ 8,112,986	\$ 8,112,986	\$ 8,112,986
Reserves								
Pay Period 27	\$ 6,412	\$ 6,287	\$ 8,412	\$ 8,664	\$ 8,924	\$ 9,192	\$ 9,468	\$ 9,752
Departmental Balances	8,115,079	6,903,966	6,128,416	6,017,057	6,121,554	6,209,692	6,283,103	6,343,260
13th Street Plaza Balance	883,957	785,184	706,665	635,999	572,399	515,159	463,643	417,279
Dushanbe Teahouse Maintenance Balance	344,194	334,438	393,209	451,980	510,751	569,522	628,293	687,063
Valmont Butte Balance	1,370,763	1,233,687	1,110,318	999,286	899,358	809,422	728,480	655,632
Total Reserves	\$ 10,720,405	\$ 9,263,562	\$ 8,347,021	\$ 8,112,986	\$ 8,112,986	\$ 8,112,986	\$ 8,112,986	\$ 8,112,986
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FLEET OPERATIONS & REPLACEMENT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 15,670,222	\$ 17,921,590	\$ 17,704,396	\$ 18,777,422	\$ 19,301,909	\$ 17,926,319	\$ 18,756,644	\$ 18,456,633
Sources of Funds								
Vehicle Charges	\$ 2,510,118	\$ 2,468,735	\$ 2,472,304	\$ 2,546,473	\$ 2,622,867	\$ 2,701,553	\$ 2,782,600	\$ 2,866,078
Vehicle Acquisition Charges	158,984	406,425	159,575	161,573	161,707	161,862	162,174	162,384
Fleet Replacement Charges	5,422,953	6,519,448	5,319,154	5,228,890	5,233,237	5,238,267	5,248,359	5,255,137
Sale of Assets	703,963	195,841	196,820	197,804	198,793	199,787	200,786	201,790
Interest Earnings	165,254	163,141	293,914	343,465	364,282	374,457	347,771	363,879
Other Revenues	189,062	280,740	254,273	255,637	257,018	258,417	259,832	261,266
Total Sources of Funds	\$ 9,150,334	\$ 10,034,330	\$ 8,696,040	\$ 8,733,843	\$ 8,837,905	\$ 8,934,344	\$ 9,001,523	\$ 9,110,534
Uses of Funds								
Operating Expenditures	\$ 2,944,511	\$ 3,213,710	\$ 3,085,954	\$ 3,178,533	\$ 3,273,889	\$ 3,372,105	\$ 3,473,268	\$ 3,577,466
Fleet Purchases	3,427,313	4,051,964	4,061,693	4,554,246	6,461,806	4,252,874	5,347,970	7,872,339
Building Replacement	57,055	57,055	57,055	57,055	57,055	57,055	57,055	57,055
Support Services	92,072	58,429	96,758	97,967	99,192	100,432	101,687	102,958
Cost Allocation	378,015	312,188	321,554	321,554	321,554	321,554	321,554	321,554
Encumbrances, Carryovers & Adjustments	-	2,558,178	-	-	-	-	-	-
Total Uses of Funds	\$ 6,898,966	\$ 10,251,524	\$ 7,623,014	\$ 8,209,355	\$ 10,213,496	\$ 8,104,020	\$ 9,301,535	\$ 11,931,373
Ending Fund Balance Before Reserves	\$ 17,921,590	\$ 17,704,396	\$ 18,777,422	\$ 19,301,909	\$ 17,926,319	\$ 18,756,644	\$ 18,456,633	\$ 15,635,794
Reserves								
Pay Period 27	\$ 45,486	\$ 49,486	\$ 53,486	\$ 55,091	\$ 56,743	\$ 58,446	\$ 60,199	\$ 62,005
Sick/Vacation Accrual	51,379	52,920	54,508	56,143	57,828	59,562	61,349	63,190
Operating/Fleet Replacement	17,824,725	17,601,989	18,669,428	19,190,675	17,811,749	18,638,636	18,335,084	15,510,600
Total Reserves	\$ 17,921,590	\$ 17,704,396	\$ 18,777,422	\$ 19,301,909	\$ 17,926,319	\$ 18,756,644	\$ 18,456,633	\$ 15,635,794
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Minimum Fund Balance: 10% Value of Fleet = \$3.6 million

HOME INVESTMENT PARTNERSHIP GRANT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Current Year Federal Grant	\$ 775,384	\$ 825,194	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511
Available Prior Years Grant Balances	-	1,918,195	-	-	-	-	-	-
Total Sources of Funds	\$ 775,384	\$ 2,743,389	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511
Uses of Funds								
Program Management	\$ 88,632	\$ 87,252	\$ 89,398	\$ 52,283	\$ 51,772	\$ 51,241	\$ 50,689	\$ 50,115
Cost Allocation	1,143	11,914	12,271	12,762	13,272	13,803	14,355	14,930
HOME Consortium to Other Communities	20,877	387,470	379,636	379,636	379,636	379,636	379,636	379,636
Housing Activities	664,732	338,558	327,205	363,830	363,830	363,830	363,830	363,830
Encumbrances, Carryovers & Adjustments	-	1,918,195	-	-	-	-	-	-
Total Uses of Funds	\$ 775,384	\$ 2,743,389	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511	\$ 808,511
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

LIBRARY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 465,401	\$ 503,159	\$ 368,588	\$ 414,608	\$ 476,887	\$ 596,595	\$ 833,774	\$ 1,135,022
Sources of Funds								
Property Tax	\$ 1,022,571	\$ 1,037,326	\$ 1,235,963	\$ 1,252,030	\$ 1,314,632	\$ 1,331,722	\$ 1,398,308	\$ 1,416,486
Interest on Investment	5,194	4,025	6,045	8,043	9,252	11,574	16,175	22,019
Grants, Gifts & Third-Party Revenues	138,671	371,231	342,459	345,233	348,090	351,032	354,063	357,185
Impact Fees (xfer from Cap. Dev. Fund)	150,000	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,316,436	\$ 1,412,582	\$ 1,584,467	\$ 1,605,306	\$ 1,671,973	\$ 1,694,328	\$ 1,768,547	\$ 1,795,691
Uses of Funds								
Library Materials	\$ 1,009,075	\$ 971,787	\$ 971,787	\$ 971,787	\$ 971,787	\$ 971,787	\$ 971,787	\$ 971,787
Service/Materials Enhancement	166,827	100,000	100,000	100,000	100,000	-	-	-
Grant Directed Programming	-	371,231	342,459	345,233	348,090	351,032	354,063	357,185
Total Uses of Funds	\$ 1,175,902	\$ 1,443,018	\$ 1,414,246	\$ 1,417,020	\$ 1,419,877	\$ 1,322,819	\$ 1,325,850	\$ 1,328,972
Ending Fund Balance Before Reserves	\$ 605,935	\$ 472,723	\$ 538,808	\$ 602,894	\$ 728,983	\$ 968,104	\$ 1,276,471	\$ 1,601,741
Reserves								
Operating	\$ 102,777	\$ 104,135	\$ 124,201	\$ 126,007	\$ 132,388	\$ 134,330	\$ 141,448	\$ 143,851
Total Reserves	\$ 102,777	\$ 104,135	\$ 124,201	\$ 126,007	\$ 132,388	\$ 134,330	\$ 141,448	\$ 143,851
Ending Fund Balance After Reserves	\$ 503,159	\$ 368,588	\$ 414,608	\$ 476,887	\$ 596,595	\$ 833,774	\$ 1,135,022	\$ 1,457,890

Note: Operating reserve equal 10% of Library fund revenues excluding Gifts, Grants and Third-Party Revenues

LOTTERY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 2,499,778	\$ 3,172,875	\$ 311,128	\$ 311,173	\$ 311,185	\$ 311,197	\$ 311,209	\$ 311,221
Sources of Funds								
Intergovernmental Revenues	\$ 1,173,708	\$ 999,137	\$ 999,137	\$ 999,137	\$ 999,137	\$ 999,137	\$ 999,137	\$ 999,137
Interest Income	23,263	7,975	7,975	7,975	7,975	7,975	7,975	7,975
Total Sources of Funds	\$ 1,196,971	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112
Uses of Funds								
<i>Capital</i>								
Capital Projects - P & R	\$ 229,907	\$ 1,065,079	\$ 428,000	\$ 428,000	\$ 428,000	\$ 428,000	\$ 428,000	\$ 428,000
Tributary Greenways - Public Works	-	1,133,718	151,067	151,100	151,100	151,100	151,100	151,100
Capital Projects - OSMP	293,967	1,670,063	428,000	428,000	428,000	428,000	428,000	428,000
Total Capital Improvement Program	\$ 523,874	\$ 3,868,860	\$ 1,007,067	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100
Total Uses of Funds	\$ 523,874	\$ 3,868,860	\$ 1,007,067	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100
Ending Fund Balance	\$ 3,172,875	\$ 311,128	\$ 311,173	\$ 311,185	\$ 311,197	\$ 311,209	\$ 311,221	\$ 311,233

OPEN SPACE 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 36,200,183	\$ 42,675,204	\$ 17,346,045	\$ 17,915,425	\$ 18,053,840	\$ 15,063,061	\$ 12,364,844	\$ 10,479,890
Sources of Funds								
Net Sales Tax Revenue	\$ 30,616,008	\$ 29,376,150	\$ 29,886,359	\$ 26,713,631	\$ 21,974,494	\$ 22,451,038	\$ 22,939,606	\$ 23,440,501
Anticipated FEMA Flood Reimbursement	1,405,579	1,725,750	3,031,329	-	-	-	-	-
Investment Income	323,577	330,048	335,362	340,761	346,248	351,822	357,487	363,242
Lease and Miscellaneous Revenue	1,088,969	922,147	1,063,899	978,306	1,007,655	1,037,885	1,069,021	1,101,092
Voice & Sight Tag Program Revenue	110,156	127,000	127,000	127,000	127,000	127,000	127,000	127,000
General Fund Transfer	1,166,175	1,209,590	1,138,820	1,172,985	-	-	-	-
Grants	256,941	-	-	-	-	-	-	-
Total Sources of Funds	\$ 34,967,405	\$ 33,690,685	\$ 35,582,769	\$ 29,332,683	\$ 23,455,397	\$ 23,967,745	\$ 24,493,114	\$ 25,031,835
Uses of Funds								
Office of the Director	\$ 1,462,338	\$ 1,730,674	\$ 2,019,237	\$ 1,989,429	\$ 2,009,324	\$ 2,029,417	\$ 2,049,711	\$ 2,070,208
Central Services	2,458,323	3,279,028	2,959,798	2,789,396	2,817,290	2,845,463	2,873,917	2,902,656
Community Connections & Partnerships	4,118,393	4,559,034	4,686,324	4,708,187	4,755,269	4,802,822	4,850,850	4,899,359
Resources & Stewardship	3,791,632	3,990,067	4,438,798	4,383,186	4,327,018	4,370,288	4,413,991	4,458,130
Trails & Facilities	3,925,036	4,492,554	4,703,173	4,700,205	4,747,207	4,794,679	4,842,625	4,891,052
Carryover/ATB Operating	-	24,071,317	-	-	-	-	-	-
Cost Allocation	1,577,657	1,903,344	1,960,444	2,009,455	2,059,691	2,111,184	2,163,963	2,218,062
CIP- Capital Enhancement	1,813,335	2,190,000	430,000	590,000	440,000	440,000	390,000	290,000
CIP- Capital Maintenance	1,395,723	640,000	1,057,300	660,000	675,000	725,000	750,000	750,000
CIP- Capital Planning Studies	71,362	300,000	100,000	100,000	-	-	-	-
CIP- Land Acquisition	1,778,834	6,400,000	7,420,000	3,920,000	3,300,000	3,300,000	2,800,000	1,300,000
CIP- New Facility/Infrastructure	13,619	-	-	-	-	-	-	-
Transfer to BMPA	1,618,163	1,002,209	767,597	663,022	663,022	593,655	593,655	593,655
Debt Service - Bonds & Notes	4,467,969	4,461,618	4,470,719	2,681,388	652,356	653,456	649,356	649,006
Total Uses of Funds	\$ 28,492,384	\$ 59,019,845	\$ 35,013,389	\$ 29,194,267	\$ 26,446,176	\$ 26,665,962	\$ 26,378,068	\$ 25,022,128
Ending Fund Balance Before Reserves	\$ 42,675,204	\$ 17,346,045	\$ 17,915,425	\$ 18,053,840	\$ 15,063,061	\$ 12,364,844	\$ 10,479,890	\$ 10,489,597
Reserves								
OSBT Contingency	\$ 2,341,951	\$ 5,083,706	\$ 5,201,218	\$ 4,784,853	\$ 4,406,235	\$ 3,996,173	\$ 4,038,852	\$ 3,855,962
OSMP Campus Vision	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Pay Period 27	291,119	411,119	531,119	547,053	563,464	580,368	597,779	615,712
Sick/Vacation Accrual	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Property & Casualty	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
FEMA De-obligation	54,836	227,445	377,945	383,488	383,488	383,488	383,488	383,488
Total Reserves	\$ 3,577,906	\$ 9,612,270	\$ 10,000,282	\$ 9,605,394	\$ 9,243,187	\$ 8,850,029	\$ 8,910,119	\$ 8,745,162
Ending Fund Balance After Reserves	\$ 39,097,298	\$ 7,733,775	\$ 7,915,143	\$ 8,448,446	\$ 5,819,874	\$ 3,514,815	\$ 1,569,771	\$ 1,744,434

PERMANENT PARK & RECREATION 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 1,245,548	\$ 1,879,208	\$ 1,366,554	\$ 423,837	\$ 377,187	\$ 971,646	\$ 2,083,684	\$ 3,596,316
Sources of Funds								
Property Tax	\$ 2,772,785	\$ 2,803,933	\$ 3,340,440	\$ 3,383,865	\$ 3,553,059	\$ 3,599,249	\$ 3,779,211	\$ 3,828,341
Interest	16,028	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Sources of Funds	\$ 2,788,813	\$ 2,818,933	\$ 3,355,440	\$ 3,398,865	\$ 3,568,059	\$ 3,614,249	\$ 3,794,211	\$ 3,843,341
Uses of Funds								
Operations & Construction Management	\$ 914,730	\$ 922,541	\$ 956,132	\$ 979,079	\$ 1,002,577	\$ 1,026,638	\$ 1,051,278	\$ 1,076,508
Capital Refurbishment Projects	60,322	100,000	200,000	100,000	100,000	100,000	100,000	100,000
Cost Allocation	96,730	102,062	105,124	109,329	113,702	118,250	122,980	127,899
Excise Tax Collection	6,505	6,700	6,901	7,108	7,321	7,321	7,321	7,321
Capital Improvement Pogram	1,076,867	2,100,000	3,030,000	2,250,000	1,750,000	1,250,000	1,000,000	1,000,000
Carryover and Encumbrances	-	46,780	-	-	-	-	-	-
Adjustments	-	53,505	-	-	-	-	-	-
Total Uses of Funds	\$ 2,155,153	\$ 3,331,587	\$ 4,298,157	\$ 3,445,516	\$ 2,973,600	\$ 2,502,210	\$ 2,281,579	\$ 2,311,729
Ending Fund Balance Before Reserves	\$ 1,879,208	\$ 1,366,554	\$ 423,837	\$ 377,187	\$ 971,646	\$ 2,083,684	\$ 3,596,316	\$ 5,127,928
Reserves								
Pay Period 27	\$ 28,195	\$ 33,695	\$ 39,195	\$ 40,371	\$ 41,582	\$ 42,829	\$ 44,114	\$ 45,438
Sick/Vacation Accrual	59,542	61,328	63,168	65,063	67,015	69,025	71,096	73,229
Total Reserves	\$ 87,737	\$ 95,023	\$ 102,363	\$ 105,434	\$ 108,597	\$ 111,855	\$ 115,211	\$ 118,667
Ending Fund Balance After Reserves	\$ 1,791,471	\$ 1,271,530	\$ 321,474	\$ 271,753	\$ 863,049	\$ 1,971,829	\$ 3,481,106	\$ 5,009,261

PLANNING & DEVELOPMENT SERVICES 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 8,694,899	\$ 10,085,950	\$ 6,137,613	\$ 5,231,748	\$ 4,662,474	\$ 4,425,850	\$ 4,117,043	\$ 3,733,213
Sources of Funds								
General Fund Transfer	\$ 2,292,757	\$ 2,368,332	\$ 2,419,902	\$ 2,492,499	\$ 2,567,274	\$ 2,644,292	\$ 2,723,621	\$ 2,805,330
Restricted Funds' Transfers (Public Works)	829,065	1,032,510	1,231,483	1,268,428	1,306,481	1,345,675	1,386,045	1,427,627
Restricted Funds' Transfers (Excise Tax Admin)	26,020	26,800	27,604	28,432	29,285	30,164	31,069	32,001
Grants	14,721	-	-	-	-	-	-	-
State Historic Tax Credit	3,140	-	-	-	-	-	-	-
Fees & Permits	9,353,456	7,573,179	8,402,552	8,361,491	8,503,521	8,648,723	8,797,183	8,948,986
Interest on Investments	98,273	56,192	76,720	65,397	58,281	55,323	51,463	46,665
Total Sources of Funds	\$ 12,617,432	\$ 11,057,013	\$ 12,158,261	\$ 12,216,246	\$ 12,464,841	\$ 12,724,177	\$ 12,989,381	\$ 13,260,608
Uses of Funds								
Admin, Financial & Communications Services	\$ 2,537,254	\$ 2,107,222	\$ 2,353,390	\$ 2,367,342	\$ 2,293,132	\$ 2,350,460	\$ 2,409,222	\$ 2,469,452
Information Resources	1,369,255	1,517,667	1,803,408	1,607,220	1,655,437	1,696,823	1,739,243	1,782,724
Comprehensive Planning	1,328,883	1,297,672	832,130	857,094	882,807	904,877	927,499	950,687
Land Use Review	1,581,635	1,872,665	1,554,149	1,519,404	1,492,886	1,530,208	1,568,463	1,607,675
Engineering Review	1,260,158	1,443,590	1,485,582	1,530,149	1,488,504	1,525,716	1,563,859	1,602,956
Bldg Construction, Inspection & Enforcement	1,873,907	1,954,458	2,190,077	2,101,279	2,092,218	2,144,523	2,198,136	2,253,090
Urban Design	-	-	594,620	484,738	408,641	420,900	433,527	446,533
Cost Allocation/Transfers	1,275,290	2,185,214	2,250,770	2,318,293	2,387,842	2,459,477	2,533,261	2,609,259
Encumbrances, Carryovers & Adjustments	-	2,626,862	-	-	-	-	-	-
Total Uses of Funds	\$ 11,226,381	\$ 15,005,350	\$ 13,064,126	\$ 12,785,520	\$ 12,701,465	\$ 13,032,985	\$ 13,373,211	\$ 13,722,375
Ending Fund Balance Before Reserves	\$ 10,085,950	\$ 6,137,613	\$ 5,231,748	\$ 4,662,474	\$ 4,425,850	\$ 4,117,043	\$ 3,733,213	\$ 3,271,446
Reserves								
Operating	\$ 935,346	\$ 757,318	\$ 840,255	\$ 836,149	\$ 850,352	\$ 864,872	\$ 879,718	\$ 894,899
State Historic Tax Credit Fund	13,540	13,540	13,540	13,540	13,540	13,540	13,540	13,540
Pay Period 27	257,893	302,893	347,893	358,330	369,080	380,152	391,557	403,303
Sick/Vacation Accrual	535,832	557,265	579,556	602,738	626,848	651,922	677,998	705,118
Total Reserves	\$ 1,742,611	\$ 1,631,016	\$ 1,781,244	\$ 1,810,757	\$ 1,859,819	\$ 1,910,486	\$ 1,962,813	\$ 2,016,860
Ending Fund Balance After Reserves	\$ 8,343,339	\$ 4,506,597	\$ 3,450,504	\$ 2,851,717	\$ 2,566,031	\$ 2,206,557	\$ 1,770,399	\$ 1,254,585

PROPERTY & CASUALTY INSURANCE 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 5,293,141	\$ 5,105,068	\$ 4,617,866	\$ 4,207,902	\$ 3,992,202	\$ 3,776,782	\$ 3,629,617	\$ 3,505,198
Sources of Funds								
Charges to Departments	\$ 1,741,215	\$ 1,863,100	\$ 1,993,517	\$ 2,113,128	\$ 2,218,784	\$ 2,285,348	\$ 2,353,908	\$ 2,471,604
Interest on Investments	38,338	32,188	31,401	28,614	27,147	25,682	24,681	23,835
Miscellaneous Revenue	5,062	11,680	-	-	-	-	-	-
Total Sources of Funds	\$ 1,784,615	\$ 1,906,968	\$ 2,024,919	\$ 2,141,742	\$ 2,245,931	\$ 2,311,030	\$ 2,378,590	\$ 2,495,439
Uses of Funds								
Insurance Premiums:								
Airport	\$ 5,663	\$ 4,577	\$ 4,623	\$ 4,803	\$ 4,849	\$ 4,686	\$ 4,707	\$ 4,734
Liability	340,454	336,782	340,150	321,062	335,046	333,964	333,401	332,724
Crime	62,720	85,066	85,917	65,444	76,842	79,667	78,587	77,291
Boiler	28,107	39,680	40,077	37,445	36,998	38,776	38,595	38,378
Property	492,988	519,254	524,447	496,589	510,506	514,010	512,961	511,702
Flood	359,016	383,604	387,440	336,966	370,126	372,348	370,097	367,396
AJG Broker Fee	13,448	-	-	-	-	-	-	-
Actuarial Valuation Expense and Consulting	19,814	17,152	17,323	16,416	16,886	17,567	17,232	17,092
Claims Administration & Payment	300,621	567,031	572,701	578,428	584,213	590,055	595,955	601,915
City Attorney's Office - Internal Legal Consult	116,700	122,279	131,287	135,226	139,282	143,461	147,765	152,198
External Legal Consultation	76,487	100,000	100,000	127,218	141,623	111,332	143,809	120,590
Program Administration	130,946	218,746	230,918	237,846	244,981	252,330	259,900	267,697
Cost Allocation	25,724	-	-	-	-	-	-	-
Total Uses of Funds	\$ 1,972,688	\$ 2,394,170	\$ 2,434,882	\$ 2,357,442	\$ 2,461,352	\$ 2,458,195	\$ 2,503,009	\$ 2,491,716
Ending Fund Balance Before Reserves	\$ 5,105,068	\$ 4,617,866	\$ 4,207,902	\$ 3,992,202	\$ 3,776,782	\$ 3,629,617	\$ 3,505,198	\$ 3,508,921
Reserves								
Year-end Estimated Liabilities	\$ 900,767	\$ 765,569	\$ 853,318	\$ 927,144	\$ 989,428	\$ 1,054,319	\$ 1,085,949	\$ 1,118,527
City Reserve Policy (@ 80% risk margin)	407,147	346,037	385,700	419,069	447,221	476,552	490,849	505,574
Pay Period 27	11,562	14,562	17,562	20,562	23,562	26,562	29,562	32,562
Total Reserves	\$ 1,319,476	\$ 1,126,168	\$ 1,256,580	\$ 1,366,775	\$ 1,460,211	\$ 1,557,433	\$ 1,606,359	\$ 1,656,663
Ending Fund Balance After Reserves	\$ 3,785,592	\$ 3,491,697	\$ 2,951,323	\$ 2,625,427	\$ 2,316,571	\$ 2,072,184	\$ 1,898,839	\$ 1,852,258

RECREATION ACTIVITY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 2,110,747	\$ 2,073,089	\$ 1,834,550	\$ 1,688,377	\$ 1,600,019	\$ 1,572,728	\$ 1,609,894	\$ 1,708,449
Sources of Funds								
Golf Revenue	\$ 1,215,410	\$ 1,387,000	\$ 1,387,000	\$ 1,414,740	\$ 1,443,035	\$ 1,471,895	\$ 1,501,333	\$ 1,531,360
Reservoir Revenue	1,018,245	1,080,000	1,148,000	1,193,920	1,241,677	1,291,344	1,342,998	1,396,718
Recreation Centers	2,522,092	2,592,935	2,840,202	2,897,006	2,954,946	3,014,045	3,074,326	3,135,813
Recreation Programs	1,713,891	1,486,091	1,827,636	1,882,465	1,938,939	1,997,107	2,057,020	2,118,731
Aquatics	712,330	715,000	739,960	747,360	754,833	762,382	770,005	777,705
Sports	1,251,828	1,740,175	1,363,200	1,376,832	1,390,600	1,404,506	1,418,551	1,432,737
Access and Inclusion	127,509	96,700	128,500	129,785	131,083	132,394	133,718	135,055
Misc. Recreation Revenue	31,700	12,241	12,241	12,363	12,487	12,612	12,738	12,865
Flood Reimbursement from Insurance	445	-	-	-	-	-	-	-
Transfers - General Fund	1,370,519	1,508,229	1,538,366	1,584,517	1,632,052	1,681,014	1,731,444	1,783,388
Transfers - Health and Wellness from GF	95,000	95,000	115,000	115,000	115,000	115,000	115,000	115,000
ATB	-	52,840	-	-	-	-	-	-
Transfers - Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Sources of Funds	\$ 10,071,970	\$ 10,779,211	\$ 11,113,105	\$ 11,366,988	\$ 11,627,653	\$ 11,895,299	\$ 12,170,134	\$ 12,452,371
Uses of Funds								
Recreation Administration	\$ 832,555	\$ 1,158,184	\$ 1,184,695	\$ 1,206,020	\$ 1,227,728	\$ 1,249,827	\$ 1,272,324	\$ 1,295,226
Golf	1,275,695	1,362,081	1,388,909	1,407,310	1,426,043	1,445,113	1,471,125	1,497,605
Reservoir	1,044,763	1,031,435	1,061,977	1,081,093	1,100,552	1,120,362	1,140,529	1,161,058
Recreation Centers/Facilities	2,325,910	2,529,176	2,697,850	2,746,411	2,795,847	2,846,172	2,897,403	2,949,556
Recreation Programs	2,022,716	1,474,329	1,738,941	1,770,242	1,802,106	1,834,544	1,867,566	1,901,182
Aquatics	1,279,897	1,461,987	1,534,873	1,562,501	1,590,626	1,619,257	1,648,404	1,678,075
Sports	652,471	953,428	702,863	715,515	728,394	741,505	754,852	768,439
Access & Inclusion	675,622	948,052	949,170	966,255	983,648	1,001,353	1,019,378	1,037,726
Adjustments	-	61,307	-	-	-	-	-	-
Encumbrances & Carryovers	-	37,770	-	-	-	-	-	-
Total Uses of Funds	\$ 10,109,628	\$ 11,017,750	\$ 11,259,278	\$ 11,455,346	\$ 11,654,943	\$ 11,858,133	\$ 12,071,580	\$ 12,288,868
Ending Fund Balance Before Reserves	\$ 2,073,089	\$ 1,834,550	\$ 1,688,377	\$ 1,600,019	\$ 1,572,728	\$ 1,609,894	\$ 1,708,449	\$ 1,871,952
Reserves								
Legally Restricted Fund balance	\$ 43,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pay Period 27	263,410	293,410	323,410	333,112	343,106	353,399	364,001	374,921
Operating	839,099	914,473	1,125,928	1,145,535	1,165,494	1,185,813	1,207,158	1,228,887
Total Reserves	\$ 1,146,379	\$ 1,207,883	\$ 1,449,338	\$ 1,478,647	\$ 1,508,600	\$ 1,539,212	\$ 1,571,159	\$ 1,603,808
Ending Fund Balance After Reserves	\$ 926,710	\$ 626,666	\$ 239,039	\$ 121,372	\$ 64,128	\$ 70,682	\$ 137,290	\$ 268,145

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STORMWATER/FLOOD MANAGEMENT UTILITY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 42,714,691	\$ 39,285,642	\$ 11,046,100	\$ 10,267,806	\$ 10,864,490	\$ 11,111,373	\$ 8,030,274	\$ 9,295,138

Sources of Funds

Operating

Service Charge Fees	\$ 9,999,203	\$ 9,997,216	\$ 10,818,587	\$ 11,599,040	\$ 12,435,795	\$ 13,332,913	\$ 14,161,154	\$ 14,615,160
Projected Rate Increases	-	799,777	757,301	811,933	870,506	799,975	424,835	438,455
Plant Investment Fees	1,348,141	350,000	350,000	300,000	300,000	300,000	300,000	300,000
Urban Drainage District Funds	984,600	254,997	947,940	1,000,000	400,000	400,000	400,000	400,000
State & Federal Grants	3,601,516	971,731	-	-	-	-	-	-
Interest on Investments	365,352	129,626	220,922	205,356	217,290	222,227	160,605	185,903
Intergovernmental Transfers (KICP Program)	53,625	148,526	152,982	157,571	162,298	167,167	172,182	177,348
Rent & Other Miscellaneous Revenue	24,850	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Projected Bonds	-	-	-	29,571,000	-	-	-	14,486,000
Total Sources of Funds	\$ 16,377,287	\$ 12,660,873	\$ 13,256,732	\$ 43,653,900	\$ 14,394,889	\$ 15,231,283	\$ 15,627,776	\$ 30,611,866

Uses of Funds

Operating

Administration	\$ 511,457	\$ 503,425	\$ 571,909	\$ 589,066	\$ 606,738	\$ 624,940	\$ 643,688	\$ 662,999
Planning & Project Management	957,145	1,269,617	1,284,220	1,322,746	1,362,429	1,403,302	1,445,401	1,488,763
Stormwater Contract Management	89,444	96,775	96,775	99,678	102,669	105,749	108,921	112,189
Stormwater Quality and Education	858,627	1,075,713	991,243	1,020,980	1,051,610	1,083,158	1,115,653	1,149,122
System Maintenance	1,739,973	1,480,396	1,520,903	1,566,529	1,613,525	1,661,931	1,711,789	1,763,143
Sick/Vacation Accrual	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Sub-Total Operating	\$ 4,156,645	\$ 4,475,926	\$ 4,515,050	\$ 4,649,000	\$ 4,786,970	\$ 4,929,079	\$ 5,075,452	\$ 5,226,215

Debt

Refunding of the Goose Creek 1998 Revenue Bond	\$ 381,675	\$ 386,138	\$ 381,100	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Bond - South Boulder Creek	-	-	-	2,809,245	2,809,245	2,809,245	2,809,245	2,809,245
Wonderland Creek 2015 Revenue Bond	1,587,250	1,590,025	1,589,588	1,591,088	1,591,688	1,591,388	1,590,188	1,588,088
Projected Bond - Goose Creek 2023	-	-	-	-	-	-	-	1,376,170
Sub-Total Debt	\$ 1,968,925	\$ 1,976,163	\$ 1,970,688	\$ 4,400,333	\$ 4,400,933	\$ 4,400,633	\$ 4,399,433	\$ 5,773,503

Transfers

Cost Allocation	\$ 303,909	\$ 339,247	\$ 349,424	\$ 384,366	\$ 422,803	\$ 465,083	\$ 511,592	\$ 537,171
Planning & Development Services	136,338	161,235	\$185,560	191,127	196,861	202,767	208,850	215,115
Transportation - Admin Support	-	8,149	8,149	8,149	8,149	8,149	8,149	8,149
FAM - Municipal Services Center Improvements	-	40,000	-	-	-	-	-	-
Sub-Total Transfers Out	\$ 440,247	\$ 548,631	\$ 543,133	\$ 583,642	\$ 627,813	\$ 675,999	\$ 728,590	\$ 760,435

STORMWATER/FLOOD MANAGEMENT UTILITY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
CONTINUED								
Capital	\$ 13,240,519	\$ 33,006,007	\$ 7,056,155	\$ 3,903,241	\$ 4,382,290	\$ 8,356,670	\$ 4,209,437	\$ 3,541,915
Projected Bond - Goose Creek	-	-	-	-	-	-	-	14,486,000
Projected Bond - South Boulder Creek	-	-	-	29,246,000	-	-	-	-
Projected Bond Issuance Costs	-	-	-	325,000	-	-	-	-
Encumbrances, Carryover, Adjust. to Base	-	943,687	-	-	-	-	-	-
Total Uses of Funds	\$ 19,806,336	\$ 40,950,415	\$ 14,085,026	\$ 43,107,216	\$ 14,198,006	\$ 18,362,381	\$ 14,412,912	\$ 29,788,068
Sick & Vacation Accrual Adjustment	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Ending Fund Balance Before Reserves	\$ 39,285,642	\$ 11,046,100	\$ 10,267,806	\$ 10,864,490	\$ 11,111,373	\$ 8,030,274	\$ 9,295,138	\$ 10,168,936
Reserves								
Bond	\$ 2,312,552	\$ 2,312,552	\$ 1,987,568	\$ 4,796,813	\$ 4,796,813	\$ 4,796,813	\$ 4,796,813	\$ 6,172,983
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
FEMA De-obligation	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750
Sick/Vacation Accrual	121,512	125,157	128,912	132,779	136,763	140,866	145,092	149,444
Pay Period 27	70,602	86,602	102,602	118,602	134,602	150,602	166,602	182,602
Operating	1,149,223	1,256,139	1,264,546	1,308,161	1,353,696	1,401,270	1,451,011	1,496,663
Capital	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Reserves	\$ 4,945,639	\$ 5,072,201	\$ 4,775,378	\$ 7,648,105	\$ 7,713,624	\$ 7,781,300	\$ 7,851,267	\$ 9,293,442
Ending Fund Balance After Reserves	\$ 34,340,002	\$ 5,973,900	\$ 5,492,429	\$ 3,216,385	\$ 3,397,749	\$ 248,974	\$ 1,443,871	\$ 875,494

SUGAR-SWEETENED BEVERAGE DISTRIBUTION TAX 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Sugar-Sweetened Beverage Distribution Tax	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,530,000	\$ 1,560,600	\$ 1,482,570	\$ 1,408,442	\$ 1,338,019
Total Sources of Funds		\$ 1,500,000	\$ 1,500,000	\$ 1,530,000	\$ 1,560,600	\$ 1,482,570	\$ 1,408,442	\$ 1,338,019
Uses of Funds								
Finance Oversight	\$ -	\$ 25,000	\$ 52,464	\$ 54,038	\$ 55,659	\$ 57,329	\$ 59,049	\$ 60,820
Human Services Oversight	-	-	151,071	155,603	160,271	165,079	170,032	175,133
Community Funding & Grants	-	1,475,000	1,296,465	1,320,359	1,344,670	1,260,162	1,179,361	1,102,067
Total Uses of Funds	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,530,000	\$ 1,560,600	\$ 1,482,570	\$ 1,408,442	\$ 1,338,019
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: This is a new fund as of 2017

TELECOMMUNICATIONS 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 1,591,632	\$ 1,687,444	\$ 1,856,147	\$ 2,034,027	\$ 2,175,993	\$ 1,837,390	\$ 1,949,442	\$ 2,045,013
Sources of Funds								
Telecom Phone System User Charges	\$ 612,648	\$ 602,655	\$ 605,668	\$ 608,697	\$ 611,740	\$ 614,799	\$ 617,873	\$ 620,962
Telecommunications Planning & Deployment	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Leased Fiber Maint Payments - Outside Entity	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000
BRAN Lead Party Reimbursement	(9,760)	-	-	-	-	-	-	-
BRAN Maintenance	77,250	77,250	77,250	77,250	77,250	77,250	77,250	77,250
Interest	12,050	11,115	12,622	13,831	14,797	12,494	13,256	13,906
Total Sources of Funds	\$ 692,188	\$ 722,020	\$ 726,540	\$ 730,778	\$ 734,787	\$ 735,543	\$ 739,379	\$ 743,118
Uses of Funds								
Operating Expenses	\$ 81,253	\$ 179,801	\$ 169,375	\$ 229,156	\$ 236,863	\$ 244,956	\$ 253,454	\$ 160,792
City Telephone Personnel Expense	120,892	123,645	122,683	126,363	130,154	134,059	138,081	142,223
Phone System Hardware/software/consulting	59,555	6,419	6,419	13,437	61,065	14,973	17,599	622,810
Phone Device Hardware/ Software	393	112,553	119,010	88,393	513,552	97,454	102,326	102,326
Cell Phone Clearing Account	22,593	-	-	-	-	-	-	-
Telecommunications Fiber Locations & Repair	113,342	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Broadband Study	119,871	-	-	-	-	-	-	-
Connectivity Temp Personnel Expense	18,427	-	-	-	-	-	-	-
BRAN Maintenance (Locate & Repair Services)	48,608	77,819	77,250	77,250	77,250	77,250	77,250	77,250
Cost Allocation	11,443	28,081	28,923	29,212	29,504	29,799	30,097	30,398
Total Uses of Funds	\$ 596,375	\$ 553,317	\$ 548,660	\$ 588,812	\$ 1,073,389	\$ 623,492	\$ 643,808	\$ 1,160,800
Ending Fund Balance Before Reserves	\$ 1,687,444	\$ 1,856,147	\$ 2,034,027	\$ 2,175,993	\$ 1,837,390	\$ 1,949,442	\$ 2,045,013	\$ 1,627,331
Reserves								
Operating	\$ 1,687,444	\$ 1,856,147	\$ 2,034,027	\$ 2,175,993	\$ 1,837,390	\$ 1,949,442	\$ 2,045,013	\$ 1,627,331
Total Reserves	\$ 1,687,444	\$ 1,856,147	\$ 2,034,027	\$ 2,175,993	\$ 1,837,390	\$ 1,949,442	\$ 2,045,013	\$ 1,627,331
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 15,886	\$ 14,435	\$ 13,888	\$ 13,399	\$ 12,917	\$ 12,398	\$ 11,842	\$ 11,246
Sources of Funds								
Property Tax	\$ 10,226	\$ 10,353	\$ 10,664	\$ 10,984	\$ 11,313	\$ 11,653	\$ 12,002	\$ 12,362
Specific Ownership Tax	568	472	472	472	472	472	472	472
City of Boulder - ECO Pass Subsidy	4,660	4,777	4,944	5,092	5,245	5,402	5,564	5,731
Interest on Investments	(9)	159	228	260	251	241	230	218
Total Sources of Funds	\$ 15,445	\$ 15,761	\$ 16,308	\$ 16,809	\$ 17,282	\$ 17,768	\$ 18,269	\$ 18,786
Uses of Funds								
RTD ECO Pass Cost	\$ 16,896	\$ 15,999	\$ 16,479	\$ 16,973	\$ 17,483	\$ 18,007	\$ 18,547	\$ 19,104
Annual Administration Cost	-	309	318	318	318	318	318	318
Total Uses of Funds	\$ 16,896	\$ 16,308	\$ 16,797	\$ 17,291	\$ 17,801	\$ 18,325	\$ 18,865	\$ 19,422
Ending Fund Balance	\$ 14,435	\$ 13,888	\$ 13,399	\$ 12,917	\$ 12,398	\$ 11,842	\$ 11,246	\$ 10,610

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TRANSPORTATION 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 15,569,752	\$ 18,644,307	\$ 2,591,567	\$ 2,979,896	\$ 2,322,765	\$ 3,108,659	\$ 3,978,919	\$ 5,382,960
Sources of Funds								
Sales Tax	\$ 26,040,138	\$ 25,036,492	\$ 25,471,329	\$ 26,019,771	\$ 26,582,049	\$ 27,158,514	\$ 27,749,523	\$ 28,355,445
Highway User's Tax	2,534,139	2,511,203	2,540,346	2,562,711	2,581,029	2,587,841	2,599,798	2,619,341
City-Auto Registrations	274,360	266,895	274,515	277,924	280,508	278,892	280,459	283,519
County Road & Bridge	288,256	241,414	253,906	256,960	261,852	265,337	258,604	264,704
St. Traffic Control & Hwy Maint. & Landscape	56,826	363,327	363,327	363,327	363,327	363,327	363,327	363,327
Reimbursements	208,246	350,000	350,000	350,000	350,000	350,000	350,000	350,000
External Funding	11,782,811	3,366,000	3,491,700	7,832,900	1,500,000	1,500,000	1,500,000	1,500,000
Federal/State Grants	(59,786)	-	-	-	-	-	-	-
Interest on Investments	181,788	51,739	42,502	57,813	45,068	60,318	77,205	104,447
Assessment Revenues	-	42,422	42,422	32,853	45,844	40,017	41,703	41,090
Lease Revenue - BTV	132,500	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Other Miscellaneous	291,404	160,154	240,826	248,051	255,492	263,157	271,052	279,183
Transfers from Other Funds	214,500	40,749	40,749	-	-	-	-	-
Estimated Rev. from ATB's & Carryover	-	5,702,172	-	-	-	-	-	-
HOP Reimbursement (RTD)	1,664,283	1,334,911	1,374,958	1,416,207	1,458,693	1,502,454	1,547,528	1,593,954
Total Sources of Funds	\$ 43,609,465	\$ 39,627,478	\$ 34,646,580	\$ 39,578,516	\$ 33,883,862	\$ 34,529,857	\$ 35,199,198	\$ 35,915,009
Uses of Funds								
Operating								
Transportation Planning & Operations	\$ 10,034,404	\$ 11,381,046	\$ 11,309,330	\$ 11,889,054	\$ 11,877,613	\$ 12,180,071	\$ 12,490,254	\$ 12,808,363
Project Management	5,456,616	1,387,499	920,165	942,249	811,263	677,795	540,989	400,764
Transportation Maintenance	5,191,528	5,366,222	5,184,392	5,308,817	5,436,229	5,572,135	5,711,438	5,854,224
Transportation Administration	834,860	1,500,281	1,582,448	1,620,427	1,659,317	1,700,800	1,743,320	1,786,903
Other Programs	185,699	170,873	173,126	177,281	181,536	186,074	190,726	195,494
Subtotal Operating Uses of Funds	\$ 21,703,107	\$ 19,805,921	\$ 19,169,461	\$ 19,937,828	\$ 19,965,958	\$ 20,316,874	\$ 20,676,728	\$ 21,045,748
Transfers								
Cost Allocation	\$ 1,722,527	\$ 1,486,447	\$ 1,531,040	\$ 1,590,751	\$ 1,652,790	\$ 1,717,249	\$ 1,784,221	\$ 1,853,806
Forest Glen GID	4,660	4,777	4,944	5,092	5,245	5,402	5,565	5,731
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
General Fund - FAM	-	160,000	-	-	-	-	-	-
Planning & Development Services Fund	241,023	337,540	431,666	444,616	457,954	381,693	393,144	404,938
Subtotal Transfers to Other Funds	\$ 2,009,210	\$ 2,029,764	\$ 2,008,650	\$ 2,081,459	\$ 2,156,989	\$ 2,145,344	\$ 2,223,930	\$ 2,305,476
Capital Improvements Program	\$ 16,822,594	\$ 14,265,635	\$ 13,080,140	\$ 18,216,360	\$ 10,975,020	\$ 11,197,380	\$ 10,894,500	\$ 10,894,500
Encumbrances, Carryovers & Adjustments	-	19,578,898	-	-	-	-	-	-
Total Uses of Funds	\$ 40,534,911	\$ 55,680,218	\$ 34,258,251	\$ 40,235,647	\$ 33,097,967	\$ 33,659,598	\$ 33,795,157	\$ 34,245,723
Ending Fund Balance Before Reserves	\$ 18,644,307	\$ 2,591,567	\$ 2,979,896	\$ 2,322,765	\$ 3,108,659	\$ 3,978,919	\$ 5,382,960	\$ 7,052,245

TRANSPORTATION 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
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Reserves								
Sick/Vacation Accrual	\$ 380,691	\$ 392,112	\$ 403,875	\$ 415,991	\$ 428,471	\$ 441,325	\$ 454,565	\$ 468,202
Operating	1,185,616	1,091,784	1,058,906	1,100,964	1,106,147	1,123,111	1,145,033	1,167,561
Pay Period 27	266,241	274,241	282,241	290,708	299,429	308,412	317,665	327,195
FEMA De-obligation	58,242	65,242	65,242	65,242	65,242	65,242	65,242	65,242
Total Reserves	\$ 1,890,790	\$ 1,823,379	\$ 1,810,264	\$ 1,872,906	\$ 1,899,290	\$ 1,938,090	\$ 1,982,505	\$ 2,028,200
Ending Fund Balance After Reserves	\$ 16,753,517	\$ 768,188	\$ 1,169,632	\$ 449,859	\$ 1,209,370	\$ 2,040,828	\$ 3,400,455	\$ 5,024,045

TRANSPORTATION DEVELOPMENT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 4,788,699	\$ 5,098,968	\$ 1,866,291	\$ 545,096	\$ 591,108	\$ 637,250	\$ 682,319	\$ 494,508
Sources of Funds								
Transportation Excise Tax	\$ 896,982	\$ 735,800	\$ 918,226	\$ 610,845	\$ 610,845	\$ 610,845	\$ 610,845	\$ 610,845
Transportation Impact Fee	-	120,782	121,640	122,502	123,177	123,854	91,659	174,201
Interest Income	41,606	25,205	30,607	10,575	11,467	12,363	13,237	9,593
Reimbursements	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Sources of Funds	\$ 938,589	\$ 981,787	\$ 1,170,474	\$ 843,922	\$ 845,489	\$ 847,061	\$ 815,741	\$ 894,640
Uses of Funds								
Operating Expenditures	\$ 28,993	\$ 179,461	\$ 179,702	\$ 136,613	\$ 137,712	\$ 140,008	\$ 141,209	\$ 141,209
Cost Allocation	3,666	3,948	4,066	4,188	4,314	4,444	4,577	4,714
Excise Tax Administration	6,505	6,700	6,901	7,108	7,321	7,541	7,767	8,000
Capital Improvement Program	589,155	1,355,000	2,301,000	650,000	650,000	650,000	850,000	650,000
Encumbrances, Carryovers & Adjustments	-	2,669,355	-	-	-	-	-	-
Total Uses of Funds	\$ 628,319	\$ 4,214,464	\$ 2,491,669	\$ 797,910	\$ 799,347	\$ 801,993	\$ 1,003,553	\$ 803,923
Ending Fund Balance Before Reserves	\$ 5,098,968	\$ 1,866,291	\$ 545,096	\$ 591,108	\$ 637,250	\$ 682,319	\$ 494,508	\$ 585,224
Reserves								
Designated	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
N. Boulder Undergrounding	112,860	112,860	112,860	112,860	112,860	112,860	112,860	112,860
Pay Period 27	8,726	8,726	8,726	8,988	9,257	9,535	9,821	10,116
Total Reserves	\$ 146,586	\$ 146,586	\$ 146,586	\$ 146,848	\$ 147,117	\$ 147,395	\$ 147,681	\$ 147,976
Ending Fund Balance After Reserves	\$ 4,952,382	\$ 1,719,705	\$ 398,510	\$ 444,260	\$ 490,133	\$ 534,924	\$ 346,826	\$ 437,248

UNIVERSITY HILL COMMERCIAL DISTRICT 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 830,549	\$ 872,062	\$ 769,908	\$ 777,981	\$ 782,804	\$ 787,165	\$ 792,701	\$ 796,514
Sources of Funds								
Property Tax	\$ 35,108	\$ 34,132	\$ 40,958	\$ 42,187	\$ 43,453	\$ 44,757	\$ 46,100	\$ 47,483
Ownership Tax	1,432	1,600	1,600	1,650	1,650	1,650	1,650	1,650
14th Street Lot-Meters	82,053	55,000	75,000	90,000	90,000	90,000	90,000	90,000
14 Street - Permits	2,850	4,200	4,200	4,368	4,368	4,543	4,543	4,724
Pleasant Lot-Meters	24,776	15,000	22,000	26,400	26,400	26,400	26,400	26,400
Pleasant Lot-Permits	42,047	50,400	50,400	52,416	52,416	54,513	54,513	56,693
Parking Products-Meterhoods/Tokens	11,097	7,510	7,500	7,500	7,500	7,500	7,500	7,500
Interest and Miscellaneous	5,581	7,701	12,626	15,093	15,186	15,271	15,378	15,452
Transfer in - On-Street Meters	425,000	425,000	425,000	440,000	450,000	475,000	485,000	485,000
Total Sources of Funds	\$ 629,944	\$ 600,543	\$ 639,284	\$ 679,614	\$ 690,973	\$ 719,633	\$ 731,083	\$ 734,903
Uses of Funds								
Parking Operations Personnel	\$ 175,246	\$ 182,538	\$ 183,000	\$ 190,320	\$ 197,933	\$ 205,850	\$ 214,084	\$ 222,647
Parking Operations Non-Personnel	155,451	171,287	146,913	149,851	152,848	155,905	159,024	162,204
Capital Major Maintenance/Improvements	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Capital Replacement Reserve	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Community Vitality/Admin Personnel	145,152	151,714	151,367	157,422	163,719	170,267	177,078	184,161
Community Vitality/Admin Non Personnel	24,930	36,748	69,406	70,794	72,210	73,654	75,127	76,630
Marketing/Economic Vitality	9,936	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Studies and Consultants	6,711	34,027	-	27,500	20,000	27,500	20,000	-
TDM Program	-	675	675	-	-	-	-	-
Sick/Vacation Accrual	-	2,323	2,323	2,346	2,370	2,393	2,417	2,441
Cost Allocation	62,005	47,500	48,925	49,904	50,902	51,920	52,958	54,017
Encumbrances, Carryovers & Adjustments	-	49,207	-	-	-	-	-	-
2018 Budget Requests	-	-	1,925	-	-	-	-	-
Total Uses of Funds	\$ 588,431	\$ 705,019	\$ 633,534	\$ 677,138	\$ 688,982	\$ 716,490	\$ 729,688	\$ 731,101
Sick/Vacation Accrual Adjustment	\$ -	\$ (2,323)	\$ (2,323)	\$ (2,346)	\$ (2,370)	\$ (2,393)	\$ (2,417)	\$ (2,441)
Ending Fund Balance Before Reserves	\$ 872,062	\$ 769,908	\$ 777,981	\$ 782,804	\$ 787,165	\$ 792,701	\$ 796,514	\$ 802,757
Reserves								
Operating	\$ 160,071	\$ 176,255	\$ 158,384	\$ 169,284	\$ 172,245	\$ 179,123	\$ 182,422	\$ 182,775
Pay Period 27	11,164	14,387	17,387	2,709	2,756	2,866	2,919	2,924
Sick/Vacation Accrual	7,250	9,573	11,896	14,242	16,612	19,005	21,423	23,864
Total Reserves	\$ 178,485	\$ 200,215	\$ 187,667	\$ 186,235	\$ 191,613	\$ 200,994	\$ 206,763	\$ 209,564
Ending Fund Balance After Reserves	\$ 693,577	\$ 569,694	\$ 590,315	\$ 596,569	\$ 595,552	\$ 591,707	\$ 589,750	\$ 593,193

WASTEWATER UTILITY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 27,766,746	\$ 24,191,719	\$ 6,426,249	\$ 7,848,293	\$ 8,347,496	\$ 7,716,659	\$ 7,997,188	\$ 7,500,324
Sources of Funds								
Sewer Charges to General Customers	\$ 18,141,473	\$ 19,320,746	\$ 20,266,497	\$ 21,258,542	\$ 22,299,147	\$ 23,390,690	\$ 24,535,665	\$ 25,736,685
Projected Rate Increase	-	966,037	1,013,325	1,062,927	1,114,957	1,169,535	1,226,783	1,286,834
Surcharge/Pretreatment Fees	170,476	142,353	142,353	142,353	142,353	142,353	142,353	142,353
Plant Investment Fees	834,176	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Connection Charges	8,921	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessments	10,665	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Federal & State Grants	395,334	964,596	-	-	-	-	-	-
Interest on Investments	218,312	204,253	192,787	235,449	250,425	231,500	239,916	225,010
Rent and Other Miscellaneous Revenue	48,692	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transfer from Other Funds	53,625	-	-	-	-	-	-	-
Bond Proceeds	-	-	13,681,920	-	-	-	40,239,634	-
Total Sources of Funds	\$ 19,881,674	\$ 22,383,986	\$ 36,082,882	\$ 23,485,270	\$ 24,592,882	\$ 25,720,078	\$ 67,170,351	\$ 28,176,882
Uses of Funds								
Operating								
Administration	\$ 699,105	\$ 783,733	\$ 896,569	\$ 923,466	\$ 951,170	\$ 979,705	\$ 1,009,096	\$ 1,039,369
Planning and Project Management	249,217	401,091	394,740	406,582	418,779	431,343	444,283	457,611
Wastewater Quality & Environmental Svcs	1,231,453	1,478,360	1,283,939	1,322,457	1,362,131	1,402,995	1,445,085	1,488,437
System Maintenance	1,785,679	1,672,825	1,881,206	1,937,642	1,995,771	2,055,644	2,117,314	2,180,833
Wastewater Treatment	4,827,022	5,095,324	4,994,286	5,144,115	5,298,438	5,457,391	5,621,113	5,789,746
Sick/Vacation Accrual	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Sub-Total Operating	\$ 8,792,475	\$ 9,506,333	\$ 9,525,740	\$ 9,809,262	\$ 10,101,290	\$ 10,402,078	\$ 10,711,891	\$ 11,030,997
Debt								
2012 Refunding of the WWTP 2005 Revenue Bond	\$ 3,198,791	\$ 3,177,125	\$ 3,162,250	\$ 3,154,750	\$ 3,142,250	\$ 3,124,750	\$ 3,127,250	\$ 3,128,500
WWTP UV, Digester, Headworks Imp 2010 Revenue Bond	673,863	670,938	673,838	675,188	671,088	671,688	671,838	671,538
WWTP Nutrient Compliance Bond 2020	-	-	-	-	-	-	3,799,015	3,799,015
Sanitary Sewer Rehabilitation Bond 2015	678,631	675,065	677,731	679,531	676,131	677,631	678,931	680,581
Sanitary Sewer Interceptor Bond 2018	-	-	1,138,781	1,138,781	1,138,781	1,138,781	1,138,781	1,138,781
Sub-Total Debt	\$ 4,551,285	\$ 4,523,128	\$ 5,652,600	\$ 5,648,250	\$ 5,628,250	\$ 5,612,850	\$ 9,415,816	\$ 9,418,416
Transfers								
Cost Allocation	\$ 899,018	\$ 923,144	\$ 950,838	\$ 1,045,922	\$ 1,150,514	\$ 1,265,565	\$ 1,392,122	\$ 1,531,334
Planning & Development Services	226,195	265,746	305,838	315,013	324,463	334,197	344,223	354,550
Transportation - Admin Support	-	16,300	16,300	16,789	17,293	17,811	18,346	18,896
FAM - Municipal Services Center Improve.	-	40,000	-	-	-	-	-	-
Sub-Total Transfers	\$ 1,125,213	\$ 1,245,190	\$ 1,272,976	\$ 1,377,724	\$ 1,492,270	\$ 1,617,573	\$ 1,754,691	\$ 1,904,780

WASTEWATER UTILITY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
CONTINUED								
Capital Improvement Program	\$ 3,153,284	\$ 21,408,147	\$ 4,602,603	\$ 6,225,831	\$ 8,076,910	\$ 7,882,047	\$ 5,620,184	\$ 7,466,476
Sanitary Sewer Rehabilitation Bond 2015	5,833,044	980,439	-	-	-	-	39,989,634	-
Projected Bond-Sanitary Sewer Rehab	-	1,963,994	13,556,920	-	-	-	-	-
Bond Issuance Costs	1,400	-	125,000	-	-	-	250,000	-
Encumbrances, Carryovers & Adjustments	-	597,225	-	-	-	-	-	-
Total Uses of Funds	\$ 23,456,701	\$ 40,224,455	\$ 34,735,839	\$ 23,061,067	\$ 25,298,719	\$ 25,514,549	\$ 67,742,215	\$ 29,820,669
Sick/Vacation Accrual Adjustment	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Ending Fund Balance Before Reserves	\$ 24,191,719	\$ 6,426,249	\$ 7,848,293	\$ 8,347,496	\$ 7,716,659	\$ 7,997,188	\$ 7,500,324	\$ 5,931,537
Reserves								
Bond	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139
FEMA De-obligation	36,445	36,445	36,445	36,445	36,445	36,445	36,445	36,445
Sick/Vacation Accrual	278,889	287,256	295,873	304,750	313,892	323,309	333,008	342,998
Pay Period 27	223,524	233,524	243,524	253,524	263,524	273,524	283,524	293,524
Operating	2,606,576	2,687,881	2,699,679	2,796,746	2,898,390	3,004,913	3,116,645	3,233,944
Capital	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Reserves	\$ 4,315,573	\$ 4,415,244	\$ 4,445,660	\$ 4,561,604	\$ 4,682,390	\$ 4,808,330	\$ 4,939,761	\$ 5,077,051
Ending Fund Balance After Reserves	\$ 19,876,146	\$ 2,011,005	\$ 3,402,632	\$ 3,785,892	\$ 3,034,269	\$ 3,188,858	\$ 2,560,562	\$ 854,487

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

WATER UTILITY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning of Year Fund Balance	\$ 38,113,847	\$ 69,700,453	\$ 30,543,097	\$ 33,551,596	\$ 31,258,559	\$ 30,472,674	\$ 29,553,056	\$ 30,592,538

Sources of Funds

Operating

Sale of Water to General Customers	\$ 25,487,618	\$ 25,461,486	\$ 27,553,185	\$ 29,816,740	\$ 31,967,503	\$ 34,273,423	\$ 36,745,692	\$ 38,659,926
Projected Rate Increase	-	2,036,919	2,204,256	2,087,172	2,237,725	2,399,140	1,837,285	1,546,397
Bulk/Irrigation Water Sales	373,155	143,050	143,050	143,050	143,050	143,050	143,050	143,050
Hydroelectric Revenue	2,034,554	1,711,739	1,847,009	1,847,009	1,847,009	1,847,009	1,847,009	1,847,009
Miscellaneous Operating Revenues	41,718	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Plant Investment Fees	3,713,168	2,500,000	2,400,000	2,400,000	2,000,000	2,000,000	2,000,000	2,000,000
Connection Charges	211,167	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Special Assessments	113,714	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Federal, State, County Grants	643,900	-	-	-	-	-	-	-
Interest on Investments	479,624	292,434	381,789	419,395	468,878	457,090	443,296	458,888
Rent, Assessments and Other Misc Revenues	121,939	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Transfer from General Fund - Fire Training Center	200,035	92,785	92,785	92,785	92,785	92,785	92,785	92,785
Projected Bond Proceeds	35,301,575	-	38,176,562	-	8,605,509	-	-	-
Total Sources of Funds	\$ 68,722,166	\$ 32,418,912	\$ 72,979,135	\$ 36,986,650	\$ 47,542,960	\$ 41,392,997	\$ 43,289,616	\$ 44,928,555

Uses of Funds

Operating

Administration	\$ 1,154,286	\$ 1,266,102	\$ 1,431,409	\$ 1,474,351	\$ 1,518,581	\$ 1,564,139	\$ 1,611,063	\$ 1,659,395
Planning and Project Management	472,232	627,430	655,669	675,339	695,599	716,467	737,961	760,100
Water Resources and Hydroelectric Operations	2,658,430	2,897,848	3,039,373	3,130,554	3,224,471	3,321,205	3,420,841	3,523,467
Water Treatment	4,789,690	4,775,882	4,897,926	5,044,864	5,196,210	5,352,096	5,512,659	5,678,039
Water Quality and Environmental Svcs	1,334,045	1,330,384	1,372,649	1,413,828	1,456,243	1,499,930	1,544,928	1,591,276
System Maintenance	3,602,825	3,192,093	3,099,407	3,192,389	3,288,160	3,386,805	3,488,409	3,593,062
Windy Gap Payment	2,495,782	2,314,181	251,200	258,736	266,498	274,493	282,728	291,210
Sick and Vacation Accrual	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL OPERATING USES OF FUNDS	\$ 16,507,290	\$ 16,503,920	\$ 14,847,632	\$ 15,290,061	\$ 15,745,763	\$ 16,215,136	\$ 16,698,590	\$ 17,196,548

Debt

BRWTP 1996 Revenue Bond: 2006 Refunding	\$ 858,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refunding of the 1999 and 2000 Revenue Bonds	2,517,388	2,524,233	2,524,650	1,375,102	-	-	-	-
Lakewood 2001 Rev Bond: Refunded in 2012	2,065,950	2,065,333	2,072,083	2,080,817	2,081,367	2,088,883	-	-
Projected Bond-Betasso WTP Improvements	1,157,982	2,259,081	2,260,181	2,255,681	2,260,681	2,259,981	2,258,681	2,256,781
Projected Bond-NCWCD Conveyance Line	-	-	3,593,523	3,593,523	3,593,523	3,593,523	3,593,523	3,593,523
Projected Bond - Barker Dam	-	-	-	-	793,773	793,773	793,773	793,773
TOTAL DEBT SERVICE	\$ 6,599,851	\$ 6,848,647	\$ 10,450,437	\$ 9,305,123	\$ 8,729,345	\$ 8,736,161	\$ 6,645,978	\$ 6,644,078

Transfers

Cost Allocation	\$ 1,189,353	\$ 1,517,513	\$ 1,563,038	\$ 1,719,342	\$ 1,891,276	\$ 2,080,404	\$ 2,288,444	\$ 2,402,866
Planning & Development Services	284,446	267,989	308,419	317,672	327,202	337,018	347,128	357,542
Transportation - Admin Support	-	16,300	16,300	16,789	17,293	17,811	18,346	18,896
FAM - Municipal Services Center Improvements	-	80,000	-	-	-	-	-	-
TOTAL TRANSFERS OUT	\$ 1,473,799	\$ 1,881,802	\$ 1,887,757	\$ 2,053,802	\$ 2,235,770	\$ 2,435,233	\$ 2,653,918	\$ 2,779,304

WATER UTILITY 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
CONTINUED								
Capital	\$ 7,205,263	\$ 15,139,128	\$ 4,708,248	\$ 12,730,701	\$ 13,112,458	\$ 15,026,085	\$ 16,351,648	\$ 13,362,816
Projected Bond - Betasso WTP IMP	5,161,831	30,866,098	-	-	-	-	-	-
Projected Bond - NCWCD Conveyance & Distributions Mains	-	-	37,826,562	-	-	-	-	-
Projected Bond - Barker Dam/Boulder Reservoir Water Treatment Plant	-	-	-	-	8,355,509	-	-	-
Projected Bond - Issuance Costs	287,526	-	350,000	-	250,000	-	-	-
Encumbrances, Carryovers & Adjustments	-	436,673	-	-	-	-	-	-
Total Uses of Funds	\$ 37,235,561	\$ 71,676,268	\$ 70,070,636	\$ 39,379,688	\$ 48,428,844	\$ 42,412,614	\$ 42,350,134	\$ 39,982,746
Sick/Vacation Accrual Adjustment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Ending Fund Balance Before Reserves	\$ 69,700,453	\$ 30,543,097	\$ 33,551,596	\$ 31,258,559	\$ 31,258,559	\$ 29,553,056	\$ 30,592,538	\$ 35,638,348
Reserves								
Bond	\$ 3,034,796	\$ 2,181,429	\$ 2,181,429	\$ 2,181,429	\$ 1,600,100	\$ 1,600,100	\$ 1,600,100	\$ 1,600,100
Lakewood Pipeline Remediation	15,837,309	16,332,421	17,211,434	18,112,676	19,036,709	19,984,110	20,489,477	21,112,684
FEMA De-obligation	87,951	87,951	87,951	87,951	87,951	87,951	87,951	87,951
Sick/Vacation Accrual	567,425	584,448	601,981	620,041	638,642	657,801	677,535	697,861
Pay Period 27	270,411	295,411	320,411	345,411	370,411	395,411	420,411	445,411
Operating	4,495,272	4,596,431	4,183,847	4,335,966	4,495,383	4,662,592	4,838,127	4,993,963
Capital	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Reserves	\$ 26,293,164	\$ 26,078,091	\$ 26,587,054	\$ 27,683,474	\$ 28,229,197	\$ 29,387,965	\$ 30,113,601	\$ 30,937,970
Ending Fund Balance After Reserves	\$ 43,407,289	\$ 4,465,006	\$ 6,964,542	\$ 3,575,085	\$ 2,243,477	\$ 165,091	\$ 478,937	\$ 4,700,378

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

WORKERS' COMPENSATION INSURANCE 2018 FUND FINANCIAL

	2016 Actual	2017 Revised	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	\$ 2,737,538	\$ 2,390,278	\$ 1,707,788	\$ 1,420,720	\$ 1,451,850	\$ 1,936,517	\$ 2,528,273	\$ 3,234,760
Sources of Funds								
Charges to Departments	\$ 1,772,433	\$ 1,800,476	\$ 2,162,338	\$ 2,486,688	\$ 2,611,023	\$ 2,741,574	\$ 2,878,653	\$ 3,022,585
Interest Earnings	29,653	21,953	22,173	22,395	22,619	22,845	23,073	23,304
General Fund Transfer: Risk Prevention	-	50,000	-	-	-	-	-	-
Insurance Proceeds	47,168	19,585	19,781	19,979	20,178	20,380	20,584	20,790
Other Revenues	26,172	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,875,426	\$ 1,892,014	\$ 2,204,291	\$ 2,529,062	\$ 2,653,820	\$ 2,784,799	\$ 2,922,310	\$ 3,066,679
Uses of Funds								
Insurance Premiums & Consultations	\$ 173,384	\$ 296,914	\$ 308,791	\$ 321,142	\$ 333,988	\$ 347,347	\$ 361,241	\$ 375,691
3rd Party Claims Administration	1,675,838	1,919,992	1,865,741	1,850,000	1,500,000	1,500,000	1,500,000	1,500,000
Program Administration	188,346	263,139	271,033	279,164	287,539	296,165	305,050	314,202
Cost Allocation	28,500	44,460	45,794	47,626	47,626	49,531	49,531	51,512
Repayment to General Fund	156,618	-	-	-	-	-	-	-
Risk Prevention Programs	-	50,000	-	-	-	-	-	-
Total Uses of Funds	\$ 2,222,685	\$ 2,574,505	\$ 2,491,359	\$ 2,497,932	\$ 2,169,153	\$ 2,193,043	\$ 2,215,822	\$ 2,241,405
Ending Fund Balance Before Reserves	\$ 2,390,278	\$ 1,707,788	\$ 1,420,720	\$ 1,451,850	\$ 1,936,517	\$ 2,528,273	\$ 3,234,760	\$ 4,060,034
Reserves								
Year-end Estimated Liabilities	\$ 2,314,000	\$ 1,106,901	\$ 1,130,147	\$ 1,099,846	\$ 1,442,020	\$ 1,857,518	\$ 1,764,642	\$ 1,676,410
City Reserve Policy (@ 80% risk margin)	60,000	199,242	203,427	197,972	259,564	334,353	317,635	301,754
Pay Period 27	10,981	11,981	12,981	13,981	14,981	15,981	16,981	17,981
Total Reserves	\$ 2,384,981	\$ 1,318,124	\$ 1,346,555	\$ 1,311,799	\$ 1,716,565	\$ 2,207,852	\$ 2,099,258	\$ 1,996,144
Ending Fund Balance After Reserves	\$ 5,297	\$ 389,664	\$ 74,166	\$ 140,051	\$ 219,952	\$ 320,421	\$ 1,135,502	\$ 2,063,890



8 | APPENDIX

BUDGET TERMS

FUND DEFINITIONS

Governmental Funds

Proprietary Funds

Fiduciary Funds

FEES, RATES, & CHARGES

Community Vitality

Finance - Tax and License

Public Works - Development and Support Services

Public Works - Utilities

FINANCIAL & MANAGEMENT POLICIES

RESERVE POLICIES

DEBT SERVICE

BUDGET APPROPRIATION ORDINANCE

BUDGET TERMS

- **ACCRUAL BASIS** - The basis of accounting under which revenues and expenses are recognized when they occur, rather than when collected or paid.
- **AD VALOREM TAX** - Tax based on the Assessed Valuation of property.
- **APPROPRIATION** - Legal authorization granted by City Council to make expenditures and incur obligations up to a specific dollar amount.
- **APPROPRIATION ORDINANCE** - An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual budget is enacted into law by the City Council.
- **ASSESSED VALUATION** - Basis for determining property taxes. The County Assessor determines the assessed valuation of residential real property. For 2018, property was appraised at the 2017 actual value. As provided by state law, the assessed valuation for residential property was 7.2% of its actual 2018 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.

BUDGET TERMS

- **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.
- **FULL TIME EQUIVALENT (FTE)** - Unit used to measure the hours in an employee's contract based on a 40-hour work week.
- **FUND BALANCE** - The balance remaining in a fund after costs have been subtracted from revenues.
- **GENERAL IMPROVEMENT DISTRICT (GID)** - a type of special district, specifically created by municipalities, used to finance public infrastructure or provide public services.
- **GENERAL OBLIGATION BONDS** - Bonds which the full faith and credit of the issuing government are pledged for payment.
- **GRANTS** - Contributions or gifts of cash or other assets from another organization to be used or expended for a specified purpose or activity.
- **HOME RULE** - Statutory and constitutional provisions, which allow municipalities to exercise powers of local self-government such as the administration and collection of local taxes. The City of Boulder is a home rule municipality.
- **INFRASTRUCTURE** - Facilities on which the continuance and growth of a community depend, such as streets, water lines, etc.
- **INTERDEPARTMENTAL CHARGES** - Charges for services provided by the Interdepartmental Service Funds. An example of these charges is vehicle charges. These charges are reflected as expenditures in the department budgets and as revenues in the Intradepartmental Service Funds.
- **INTERNAL TRANSFERS** - Legally authorized intra-city transfers from a fund receiving revenue to another fund where it is to be expended. Revenue and expenditures are accounted for in both funds.
- **LEASE-PURCHASE AGREEMENTS** - Contractual agreements which are termed "leases", but which in substance amount to purchase contracts, for equipment and machinery.
- **LONG-TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.
- **MATURITY** - The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.
- **MILL LEVY** - Rate applied to Assessed Valuation of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of assessed valuation. The city's maximum mill levy, excluding debt service, is thirteen mills per City Charter.
- **MODIFIED ACCRUAL BASIS** - Revenues are recorded as the amount becomes measurable and available. Expenditures are recorded when the liability is incurred.

BUDGET TERMS

- **OPERATING BUDGET** - Represents the amount of money necessary to provide for the day to day functions of city government. It does not include internal transfers between funds, nor does it include expenditures for debt service and capital projects.
- **OPERATING EXPENSES** - Those items that a department will utilize in its daily operations. Examples of these items would be copying, office supplies, postage, work supplies, and chemicals. In addition, any item that a department receives from outside agencies such as telephone services, gas and electric charges, equipment rentals, rent, advertising, and contractual arrangements are also included in operating expenses.
- **PERSONNEL SERVICES** - This category includes salary and benefits for standard and temporary employees. It also includes budgeted overtime.
- **PLANT INVESTMENT FEES** - Charges to development for connecting to the city's water or sewer system to compensate for the incremental use of capacity consumed in order to serve the development.
- **PROGRAM** - A specific activity within a department. A grouping of programs typically defines a division within a department.
- **PROJECTED** - Estimation of revenues or expenditures based on past trends, current economic conditions and future financial forecasts.
- **RESERVES** - Funds which are planned to not be spent in the current budget year, and whose level is established by a specific policy decision. Please refer to specific reserve policies in this document.
- **REVISED BUDGET** - Most recent estimate of revenues and expenditures including additional appropriations made throughout the year and encumbrances carried over.
- **SPECIAL ASSESSMENT** - A levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
- **SUPPLEMENTAL REQUESTS** - Programs and services which departments would like to have added to their budget. Typically, supplemental requests are covered by additional revenue, as is the case with new grants.
- **UNALLOCATED FUND BALANCES** - Unspent funds whose levels at any point in time are the difference between expected revenues plus any unspent funds from prior years, and budgeted expenditures. The primary conceptual difference between unallocated fund balances and reserves is that reserves are earmarked by conscious policy decisions, and unallocated fund balances are funds which remain above the reserve.
- **USER FEES** - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

FUND DEFINITIONS

GOVERNMENTAL FUNDS

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

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

- **Capital Development Fund** accounts for development fee proceeds to be utilized for the acquisition, construction and improvement of facilities necessary to maintain the current level of public amenities such as police, fire, library, human services, municipal offices, streets, and parks and recreation.
- **Lottery Fund** accounts for State Conservation Trust Fund proceeds to be utilized for the refurbishment, capital improvement and debt service on park acquisitions.
- **Planning & Development Services Fund** accounts for revenues and expenditures related to development and building services functions.
- **Affordable Housing Fund** accounts for cash in lieu of financial contributions from developers and General Fund contributions which are to be used to construct, purchase and maintain permanently affordable housing units in Boulder. This fund is also used to cover administrative costs to run the program.
- **Boulder Municipal Property Authority Fund** financing is provided by base rentals from the General Fund, Lottery Fund, Open Space Fund and the Permanent Park & Recreation Fund.
- **Community Housing Assistance Program (CHAP) Fund** accounts for property tax, a housing excise tax and fees to be used to increase the supply of affordable housing in Boulder.
- **.25 Cent Sales Tax Fund** accounts for earmarked sales tax authorized by the voters in 1995 for parks and recreation operating and capital needs.
- **Library Fund** accounts for the operations of the city-owned library and branches. Financing is provided by general property taxes and General Fund contributions.
- **Recreation Activity Fund** accounts for revenues and expenditures related to the provision of recreation, reservoir and golf course services/programs.
- **Climate Action Plan (CAP) Fund** accounts for revenues and expenditures related to programs implemented to increase energy efficiency, increase renewable energy use, reduce emissions from motor vehicles and take other steps toward the goal of meeting the Kyoto Protocol.
- **Open Space Fund** accounts for the acquisition and maintenance of greenbelt land. Financing is provided by sales taxes and the issuance of long-term bonds and notes payable.
- **Sugar-Sweetend Beverage Distribution Fund** accounts for the revenues and expenditures related to programs implemented to health promotion, general wellness programs and chronic disease prevention that improve health equity, and other health programs especially for residents with low income and those most affected by chronic disease linked to sugary drink consumption.
- **Airport Fund** accounts for the operations of the city-owned municipal airport. Financing is provided by grants, rents and leases.

FUND DEFINITIONS

- **Transportation Fund** accounts for construction, operation and maintenance of all major thoroughfares, local streets, bikeways, walkways and city-owned parking. Financing is provided by sales taxes, the city's share of the County Road and Bridge tax, State Highway Users' tax and State Auto Registration fees.
- **Transportation Development Fund** accounts for development fees to be utilized for the construction of transportation capital improvements related to new development and growth.
- **Transit Pass GID** accounts for earmarked property tax authorized by the voters in 2000 to fund bus transit passes for participating neighborhoods.
- **Boulder Junction Access (GID) TDM** accounts for earmarked property tax and PILOT authorized by the voters to fund transit bus passes, bike and car share programs, and infrastructure for the properties within the Boulder Junction access district.
- **Community Development Block Grant Fund** accounts for the funds granted by the Community Development Block Grant program administered by the Department of Housing and Urban Development.
- **HOME Investment Partnership Grant Program (HOME) Fund** accounts for funds granted by the HOME program administered by the Department of Housing and Urban Development.

CAPITAL PROJECT FUNDS: The Capital Project Funds are established to account for financial resources to be used 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:

- **Permanent Park and Recreation Fund**
- **Boulder Junction Improvement Fund**
- **2011 Capital Improvement Fund**
- **Community, Culture, & Safety Fund**

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

- **General Obligation Debt Service Fund** financing is provided by investments accumulated for the retirement of specific notes payable.

PROPRIETARY FUNDS

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

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

FUND DEFINITIONS

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

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

FIDUCIARY FUNDS

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

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

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FEES, RATES, & CHARGES

The City of Boulder delivers numerous services to residents and businesses throughout the year. For certain services, good financial management requires the city should recover its costs, in part or in full. In general, these services are of special or unique benefit to the resident or business receiving the service, for example: building safety inspections, development review, vehicle parking, and wastewater treatment.

No different from households or private enterprise, city departments face cost increases related to increases in wages and benefits, fuel, utilities, office equipment, and building renovation and repair. Cost recovery practices for the city thus include a periodic review of the fees charged to determine whether city expenditures on selected services are appropriately offset by the fee revenue collected. This review often takes place as part of the development of the budget and the city includes adjustments to fees in the budget document. Without inflation adjustments, the city would need to incrementally shift resources away from current programs to pay for services for residents or businesses receiving a special benefit.

This section provides a summary of fees, rates, or user charges codified in the Boulder Revised Code (BRC) section 4-20 for four departments/divisions:

- Community Vitality
- Finance - Tax and License
- Public Works - Development Services
- Public Works - Utilities

The information in this section includes what the city charges in 2017, approved 2018 fees, and the percent change in the fees, which are effective January 1, 2018 unless otherwise noted. For many fees in this section, the change mirrors the rate of inflation in the general level of prices in the economy, the change in construction cost indices widely used in various industries, or the result of a calculation of costs incurred by the city with the actual costs are known.

CHANGES TO FEES BY DEPARTMENT

COMMUNITY VITALITY

Community Vitality sets a schedule of user fees to recover a share of the cost of providing mall permits and facilities on the Pearl Street Mall. The fees are based on what the public would pay for similar services from private enterprise. The department reviews all fees annually and uses the current Consumer Price Index (CPI) projections to increase fees for the Pearl Street Mall permit and fee program.

In addition to the mall fees in section 4-20, Community Vitality sets fees for long term parking permits in the Downtown garages and for Downtown and University Hill lots. Staff annually assesses the Downtown Commercial District and University Hill Commercial District long-term parking rates with the private sector rates and makes adjustments in alignment with demand and the market. These rate changes also help CAGID and UHGID keep pace with rising expenses.

FEE PAID BY TYPICAL BUSINESS/INDIVIDUAL

	2017 Approved	2018 Approved	Units	Percent Change	B.R.C. Section
Neighborhood Parking Permit Fee					
Non zone resident pass	\$ 100.00	\$ 100.00	per permit/ per quarter	0.0%	4-20-49
Mall Permits/Fees					
Building Extension Permits	\$ 16.60	\$ 17.00	annual fee	2.4%	4-20-11
Mobile Vending Carts	2,225.00	2,280.00	annual fee	2.5%	4-20-11
Mall Kiosk Advertising	975.00	975.00	annual fee	0.0%	4-20-11
Ambulatory Vendor Permit (May-Sept.)	111.00	114.00	monthly fee	2.7%	4-20-11
Ambulatory Vendor Permit (Oct.-Apr.)	55.50	57.00	monthly fee	2.7%	4-20-11
Electricity Event Fee	19.50	20.00	per day fee	2.6%	4-20-11
Entertaining Vending Permit	15.50	16.00	per month	3.2%	4-20-11
Personal Services Vending Permit (May-Sept.)	111.00	114.00	per month	2.7%	4-20-11
Personal Services Vending Permit (Oct.-Apr.)	55.50	57.00	per month	2.7%	4-20-11
Newsbox on mall	66.50	66.50	annual per	0.0%	4-20-11

DEPARTMENT REVENUE IMPACT

	2017 Approved	2018 Approved	Percent Change
Community Vitality			
Mobile Vending Carts	\$ 28,925	\$ 29,640	2.5%
Mall Kiosk Advertising	4,875	4,875	0.0%
Ambulatory/Personal Service Permit	4,112	4,112	0.0%
Electricity Event Fee	513	513	0.0%
Entertaining Vending Permit	103	103	-0.3%
Newsbox On Mall	1,344	1,344	0.0%
Newsbox Off Mall	1,344	1,344	0.0%
Downtown garage long term parking permit	3,527,640	3,699,720	4.9%
Downtown lot long term parking permit	242,880	253,000	4.2%
University Hill long term parking permit	54,600	54,600	0.0%
Total	\$3,866,336	\$4,049,251	4.73%

CHANGES TO FEES BY DEPARTMENT

FINANCE – TAX AND LICENSE DIVISION

Fees: The finance department charges a fee for the following five licenses: Auctioneer Licenses; Circus, Carnival and Menagerie Licenses; Itinerant Merchant Licenses; Secondhand Dealer and Pawnbroker Licenses; and Mobile Food Vehicle Sales Licenses. In 2018, all license fees are set to increase by the amount of the CPI, rounded up to the nearest whole dollar. The city has taken on the state's portion of review for local only permit processing, adding the necessary fee and the work required to provide better background check results to the Police Department. As a result, for three of these licenses (Auctioneer, Itinerant Merchant, and Secondhand Dealer/Pawnbroker), the city charges an additional \$7 fee for each employee of the applicant business subject to an on-line background check through the Colorado Bureau of Investigation (CBI), the results of which are provided to the Police Department for their review and assessment of criminal operation concerns. In addition, the city coordinates Medical and Recreational Marijuana Business licensing with the City Attorney's Office, collecting and reviewing citywide expenditures, to allow for determination of reasoned and concrete rationale before suggesting any changes to those license fees.

FEE PAID BY TYPICAL APPLICANTS

	2017 Approved	2018 Approved	Units	Percent Change	B.R.C. Section
Auctioneer License Fee					
Annual fee with license issued each event	\$ 83	\$ 85	per year	2%	4-20-3
Total including background checks ¹	97	99	per year	2%	4-20-3
Circus, Carnival, & Menagerie License Fee					
Cost per event day	\$ 435	\$ 446	per day	3%	4-20-5
Itinerant Merchant License Fee					
Annual license fee	\$ 57	\$ 58	per year	2%	4-20-10
Total including background checks ²	99	100	per year	1%	4-20-10
Second Hand Dealer & Pawnbroker License Fee					
2nd Hand Calendar/Renewal	\$ 116	\$ 119	per year	3%	4-20-17
Total including background checks ¹	130	133	per year	2%	4-20-17
Pawn Calendar/Renewal	2,181	2,235	per year	2%	4-20-17
Total including background checks ¹	2,195	2,195	per year	0%	4-20-17
Mobile Food Vehicle License fees					
MFV License fee	\$ 242	\$ 248	per year	2%	4-20-66
MFV Renewal fee	242	248	per year	2%	4-20-66

Notes:

¹Assumes that two people would require background checks at \$7 each for a typical license.

²Assumes that six people would require background checks at \$7 each for a typical license.

DEPARTMENT REVENUE IMPACT

	2017 Approved	2018 Approved	Percent Change
Finance - Tax and License			
Auctioneer License Fees	\$ 193	\$ 198	2.5%
Circus, Carnival, & Menagerie License Fee	2,613	2,679	2.5%
Itinerant Merchant License Fee	1,496	1,534	2.5%
Second Hand Dealer & Pawnbroker License Fee	4,067	4,168	2.5%
Mobile Food Vehicle License/Renewal Fees	3,363	3,447	2.5%
Total	\$ 11,733	\$ 12,026	2.50%

CHANGES TO FEES BY DEPARTMENT

License Application Trends: Mobile Food Vehicle licenses increased over 50% between 2016 and 2017, 42 licenses to 66 licenses. Sales and Use Tax city business license applications also increased in 2017 due to special event vendor licensing, short term rentals and licensing of unlicensed businesses.

Special Event Liquor Permits for nonprofits and Temporary Modifications for events again increased this year, and the city expects to break the 200 event application mark in 2017 for this event permit type. Permanent Liquor License applications for new liquor licenses have notably increased this year, primarily associated with some large building redevelopments that include new businesses.

In addition to the 83 Marijuana Business Licenses now in place, Marijuana Business License applications have increased this year, with new licenses, license transfers, and virtual separation co-location applications now being received, and 20 applications also being processed for annexed business locations.

PUBLIC WORKS – DEVELOPMENT SERVICES

Fee Update: In November 2016, City Council approved increases to development excise taxes (DETs) and impact fees, which help pay for new growth. Excise taxes and impact fees are one-time charges to fund capital improvements necessitated by new development, helping the city build new facilities, purchase equipment such as fire trucks, develop multi-modal transportation facilities, and support affordable housing. The updated tax and fee changes went into effect on July 1, 2017. The maximum amount the city can charge as an excise tax is limited by the amounts approved by voters.

Key changes for 2018 include the following:

- Reallocation of the DETs to fund transportation, eliminating the Housing and Park Land Excise Taxes and, increasing the Transportation Excise Tax for a net neutral change; and
- Increasing Impact Fees.
- Additional changes include inflationary adjustments made as part of the annual evaluation and update of excise taxes and impact fees. The inflation factors used include the Engineering News Record cost index for all impact fees and the CPI for excise taxes.

SmartRegs and Rental Housing Licensing Fees: The SmartRegs program, implemented in 2010, established baseline energy efficiency requirements for dwellings offered to the public for rent: all rental properties in Boulder are required to obtain and pass a SmartRegs inspection to demonstrate compliance with the minimum energy efficiency requirements by December 31, 2018. As of July 2017, there were approximately 3,250 properties with rental housing licenses expiring in 2018 that have not passed the SmartRegs inspection.

City costs to administer the SmartRegs program include contracted services and associated employees. When the SmartRegs Ordinance was adopted, the initial plan was to fund the program through the city's Climate Action Plan (CAP) tax for the first three years. After that time, the city anticipated costs would be recovered through a fee; however, the CAP tax has funded 100 percent of the program for three years longer than anticipated. Since the tenants and landlords benefit from the SmartRegs program in a manner similar to the Rental Housing Licensing program, it was determined they should pay a portion of the costs, consistent with the cost recovery model for the Rental Licensing Fee in which 60 percent of program costs are covered by a fee while the remaining 40 percent are covered using the CAP tax. As such, a \$50 SmartRegs Services fee was assessed in 2017 to all rental licenses for properties not in compliance with the SmartRegs ordinance as of April 1, 2017. This fee was intended to cover the 60 percent of the costs of administering the SmartRegs program in that year.

CHANGES TO FEES BY DEPARTMENT

Based on projected 2018 costs, Planning and Development Services staff recommend adjusting the existing fee from \$50 to \$100 to property owners who will be using the SmartRegs services in 2018. The fee would apply to any rental license that has not passed a SmartRegs inspection by December 31, 2017. The fee will be due at the time of license issuance and is in addition to the \$50 SmartRegs Services Fee assessed in 2017. Public outreach regarding this increase to the SmartRegs Services Fee was conducted in August and September 2017 and included an informational webpage with a comment form; a press release; personal outreach to stakeholders; and two open houses. Direct mail communication was sent to affected property owners in late 2016 and early 2017, and throughout 2017 with license renewal notices.

FEE PAID BY TYPICAL PROJECT

	2017 Approved	2018 Approved	Units	Percent Change	B.R.C. Section
Single Family Residential (3,000 sq. ft)					
Capital Facility Impact Fees	\$ 6,209	\$ 9,911	per application	59.6%	4-20-62
Transportation Excise Taxes	2,324	3,617	per application	55.6%	3-8-3
Park Land Excise Taxes	1,195	-	per application	-100.0%	3-8-3
Multifamily Residential (10 units)					
Capital Facility Impact Fees	\$ 47,990	\$ 65,170	per application	35.8%	4-20-62
Transportation Excise Taxes	17,220	26,241	per application	52.4%	3-8-3
Park Land Excise Taxes	8,306	-	per application	-100.0%	3-8-3
Non-residential (7,500 sq. ft. retail)					
Capital Facility Impact Fees	\$ 8,025	\$ 17,325	per application	115.9%	4-20-62
Affordable Housing Linkage Fee	53,250	62,025	per application	16.5%	4-20-62
Transportation Excise Taxes ¹	18,600	18,600	per application	0.0%	3-8-3
Park Land Excise Taxes	n/a	n/a	per application	n/a	3-8-3
SmartRegs Services Fee (new or renewal)	\$ 50	\$ 100	per license	100.0%	4-20-18

Notes: The above table demonstrates the impact that the inflationary and fee update changes would have on three types of development scenarios:

- A 3,000 square foot single family residential project
- A 10 unit multifamily project in which five units are 1,000 square feet in size, and five units are 1,500 square feet in size
- A 7,500 square foot retail project

¹The Non-Residential Transportation Excise Tax rate is at its maximum.

DEPARTMENT REVENUE IMPACT

	2017 Approved	2018 Approved	Percent Change
Public Works - Development and Support Services			
Capital Facility Impact Fees	\$1,783,670	\$1,766,169	-1.0%
Affordable Housing Linkage Fee	650,000	682,500	5.0%
Transportation Excise Taxes	735,800	918,226	24.8%
Transportation Impact Fee	-	121,640	0.0%
Parkland Excise Taxes	226,352	-	-100.0%
SmartRegs Services Fee	230,000	230,000	0.0%
Total	\$3,625,822	\$3,718,535	2.6%

CHANGES TO FEES BY DEPARTMENT

PUBLIC WORKS – UTILITIES

Utility Rate, Specific Service Charges, and Fee Changes: The city owns and operates three utilities: water, wastewater, and stormwater/flood management. Each utility operates as a self-supporting enterprise fund and assesses a variety of rates, charges, and fees to ensure revenues are sufficient to meet operating and maintenance costs and to maintain the financial integrity of each utility. Revenues generated from customers' monthly utility bills are the largest revenue source for each utility, accounting for 80 to 95 percent of total revenues.

The monthly customer bill for water and wastewater services includes a quantity charge based on the volume of use and a fixed service charge based on meter size. The majority of the costs associated with the water and wastewater utilities are fixed and the fixed portion of the bill helps support revenue stability and more equitable distribution of costs. The variable portion of the bill is intended to provide a price signal to incentivize efficient water use and helps cover the additional costs the city incurs related to peak demand periods.

Comparing bills from year to year is a challenge due to the impact weather has on utility bills. In relatively wet and cooler summers, bills will be lower due to reduced outdoor use. Not including weather impacts, customer bill changes in most years are a result of rate increases to fund additional infrastructure investment, keep pace with inflation, and meet regulatory requirements. In addition to the rate increases, the 2018 estimated bill changes are also a result of adjustments to the rate structures resulting from a comprehensive rate study. The study evaluated the rate structures in order to promote equity and financial stability, as well as encouraging water conservation. While the overall rate-related revenue is increasing 8 percent in the Water Fund, 5 percent in the Wastewater Fund, and 7 percent in the Stormwater/Flood Fund, the change for individual customers will vary depending on the rate structure changes. For example, a typical single-family residential customer will see an increase in their Wastewater bill due to an increase in the fixed service charge. Commercial customers will see varied effects depending on adjustments to their water budget. Further discussion of the rate study and rate structure bill impacts is in the City Council meeting packet from May 2, 2017. The following table shows estimates of the effects on total utility bills for three sample customer types:

- Single Family Inside City Residential account with an average winter consumption of 5,000 gallons, total annual water consumption of 120,000 gallons and irrigable area of 5,200 square feet. For stormwater charges, the account has 3,000 square feet of impervious area.
- Inside City Commercial - Restaurant account with a 1" meter, 412,000 gallons of annual consumption, and 7,000 square feet of impervious area.
- Inside City Commercial - Hotel with a 3" meter, 3,200,000 gallons of annual consumption, and 153,000 square feet of impervious area.

UTILITY BILL FOR TYPICAL ACCOUNT

	2017 Approved	2018 Approved	Units	Percent Change	B.R.C. Section
Water Utility Bill					
Residential Use	\$ 43	\$ 48	per month	10%	4-20-25
Commercial Use - Restaurant	122	132	per month	8%	4-20-25
Commercial Use - Hotel	1,155	1,247	per month	8%	4-20-25
Wastewater Utility Bill					
Residential Use	\$ 33	\$ 40	per month	20%	4-20-28
Commercial Use - Restaurant	221	214	per month	-3%	4-20-28
Commercial Use - Hotel	1,718	1,699	per month	-1%	4-20-28
Stormwater/Flood Management Utility Bill					
Residential Use	\$ 15	\$ 16	per month	4%	4-20-45
Commercial Use - Restaurant	32	42	per month	31%	4-20-45
Commercial Use - Hotel	696	875	per month	26%	4-20-45

CHANGES TO FEES BY DEPARTMENT

Utilities also assesses charges to new customers and customers increasing use of utility infrastructure, which includes fees for physical connections or “taps” into city-owned pipes. The charges are set at a level that recovers costs of providing services. Changes in the fees are generally attributable to cost changes in equipment, materials, fleet, and personnel costs. The table below displays the changes to fees paid by typical users of these services in 2018.

CHARGE FOR TYPICAL CUSTOMER

	2017 Approved	2018 Approved	Units	Percent Change	B.R.C. Section
Utility Specific Service Charges					
Meter Installation - 3/4 inch meter	\$ 666	\$ 688	per occurrence	3%	4-20-23
Meter Installation - 2 inch meter	3,282	3,267	per occurrence	0%	4-20-23
Water Tap Fee - 3/4 inch tap	270	277	per occurrence	3%	4-20-23
Water Tap Fee - 2 inch tap	706	717	per occurrence	2%	4-20-23
Wastewater Tap Fee - 4 inch tap	185	187	per occurrence	1%	4-20-27

Plant investment fees (PIFs) are one-time charges related to development “buying in” to infrastructure capacity funded by existing customers. Utilities PIFs are increasing by 1.4 percent, based on the five-year rolling average Engineering News Record (ENR) Cost Index for Denver. The following table shows the 2018 change to each PIF after this inflation factor is applied to the city’s 2017 PIF schedule.

PLANT INVESTMENT FEES

	2017 Approved	2018 Approved	Units	Percent Change	B.R.C. Section
Water Plant Investment Fee (PIF)					
Single Family Residential Outdoor (first 5,000 sq. ft. of irrigable area)	\$ 2.90	\$ 2.94	per sq. ft. irrigated area	1.4%	4-20-26
Single Family Residential Indoor	12,432	\$ 12,606	single unit dwelling	1.4%	4-20-26
Wastewater Plant Investment Fee (PIF)					
	\$ 4,849	\$ 4,917	single unit dwelling	1.4%	4-20-29
Stormwater / Flood Management Plant Investment Fee (PIF)					
	\$ 2.23	\$ 2.26	per sq. ft. impervious area	1.3%	4-20-46

DEPARTMENT REVENUE IMPACT

	2017 Approved	2018 Approved	Percent Change
Public Works - Utilities			
Water Utility Rates	\$27,390,404	\$29,649,440	8.2%
Wastewater Utility Rates	20,286,783	21,279,821	4.9%
Stormwater / Flood Management Utility Rates	10,796,993	11,575,888	7.2%
Water Utility Specific Service Charges	251,050	251,050	0.0%
Wastewater Utility Specific Service Charges	10,000	10,000	0.0%
Total	\$58,735,230	\$62,766,199	7%

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FINANCIAL & MANAGEMENT POLICIES

The purpose of the City of Boulder's Financial and Management Policies is to provide guidelines and goals that will influence and direct the financial management practice of the city. A financial policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. An effective financial policy:

- Provides principles and guidelines that minimize costs and reduce risk;
- Maintains appropriate financial capacity for present and future needs; and
- Ensures legal compliance and appropriate internal controls.

The following financial and management policies are intended to be consistent with the City of Boulder's Charter and the Boulder Revised Code. The related section of the City Charter can be found at: [City Charter Article VI Finance and Record](#). The Boulder Revised Code can be found at: [Boulder Revised Code](#).

SECTION 1: BUDGET POLICY

1.1 Budget Submittal and Adoption

- No 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 year.
- City Council will adopt a budget every year by December 1 prior to the budget period.
- The legal period of the council adopted budget is one fiscal year.
- The fiscal period for the City of Boulder is January 1 to December 31.

1.2 Form of Budget

- The budget shall present an itemized statement of the appropriations approved by the City Manager for estimated expenses and for permanent improvements for each department and each division for the ensuing fiscal year.
- Comparative data of the appropriations and the expenditures for the current and last preceding fiscal year as well as the increases or decreases in the approved budget shall be provided.

1.3 Balanced Budget

- Annual budgets shall be balanced. Budgeted expenditures and transfers-out will not exceed reasonable projections of the sum of current year revenues, transfers-in, and available fund balances.
- One-time revenues shall only be used to cover one-time costs and ongoing revenues shall only be used to cover ongoing costs.
- Debt service shall not be utilized for operating expenses.

1.4 Changes to Adopted Budget

- Normally, initial appropriations (excluding carryovers and encumbrances) will be made only in the context of the annual budget process when all city needs can be reviewed and prioritized in a comprehensive manner. The annual budget process will also include a projection of the multi-year impact of decisions. Two annual, one-time adjustments to the initial appropriations may be submitted to City Council for approval.

1.5 Budget Process

- 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.
- The city will develop its annual budget in such a manner in order to incorporate historical trend analysis for revenues and expenditures with an adjustment for current financial trends and developments as appropriate.

FINANCIAL & MANAGEMENT POLICIES

1.6 Budgetary Control

- The City of Boulder monitors revenues and expenditures on an ongoing basis and ensures that expenditures do not exceed appropriations in a fund for the annual fiscal period.

SECTION 2: REVENUE POLICY

2.1 Revenue Review and Projection

- The city reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is projected in a "most likely" scenario for five years and updated annually.
- A long-range financial plan that accounts for long-term revenue and expenditures is updated every 5 years.

2.2 User Fee Guidelines

- The City of Boulder is allowed to recapture, through fees, up to the full cost of providing specific services. The fees will be calculated based on the end user of the service, administrative costs, and market rates.
- Proposed rate increases are based on the Citywide Pricing Policy Guidelines, adopted by council in 1994. User fees shall be aligned with these guidelines over a five-year period.
- Fees will be reviewed and updated on an ongoing basis.
- After a fee has been set, any subsidy or reduced rate user fee offered by the City of Boulder will be based primarily on economic or financial need and are available to City of Boulder residents only. The basis for determining financial need will be 50% of the average median income (AMI) for Boulder County.

2.3 Utility Charges

- 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; and
 - Development and design of rate schedules.
- Other charges for specific services are designed to recover costs and follow the Citywide Pricing Policy Guidelines, adopted by council in 1994.
- Plant Investment Fees, 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.

2.4 Property Tax

- Mill levies shall be certified compliant with the City Charter and TABOR restrictions (with the exception of voter approved removal of TABOR limitations, commonly known as "de-Brucing").
- 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.

2.5 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.

FINANCIAL & MANAGEMENT POLICIES

2.6 Education Excise Tax

- Education Excise Tax revenues shall be expended in a manner that supports both Boulder Valley School District (BVSD) and City of Boulder needs and objectives.
- Potential projects for Education Excise Tax expenditure may be proposed either by the city or BVSD.

2.7 Asset Forfeiture Revenue

- Asset forfeiture/seizure revenue resulting from crime prevention/apprehension activities by the Police Department shall be held in reserve and spent only in accordance with the related Federal Guidelines.

2.8 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.

2.9 Unspent Revenues

- On an annual basis, any unspent revenues subject to and in compliance with the associated limitations of TABOR revenue and spending constraints shall be "reserved" and therefore will be considered "spending" in the current fiscal year.

SECTION 3: FINANCIAL ADMINISTRATION

3.1 General Information

- The Finance Department shall collect taxes and maintain financial records.

3.2 Financial Audit

- In accordance with City Charter requirements, the city will contract for an annual audit by a qualified independent certified public accountant. The city will strive for an unqualified auditors' opinion.

3.3 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: complete recovery of costs incurred with the exception of the costs of "general governance"; equitable allocation of costs to users; provision of incentives for service providers to deliver products and services efficiently and effectively; provision of a stable cost allocation system to facilitate the organization's budgeting for charges and revenues; 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 entirely 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.
- Boulder Housing Partners (formerly the Housing Authority) shall not be charged cost allocation. The City Attorney serves as General Counsel to Boulder Housing Partners and all costs for services provided by the City Attorney's Office shall be borne by the General Fund.

3.4 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).

FINANCIAL & MANAGEMENT POLICIES

- The Facility & Asset Manager will prioritize maintenance/renovation needs to ensure that critical systems are properly maintained so that facility safety and operations continue without interruption.
- If/when the revenue base permits, facility maintenance funding shall be given a high priority before consideration of other service restorations or additions.

3.5 Replacement Costs

- Funds shall be reserved annually for replacement of city equipment and computers, and these costs will be reflected in the operating expenditures of the activity using the equipment, to facilitate accurate costing of service delivery.
- Recognizing the contribution of technology in efficient and effective service provision, improvements in technology shall be important considerations in resource allocations.
- 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.

3.6 Vehicle Charges

- 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 for no increase in miles driven in the conduct of City business and no net increase in the number of fleet units.

3.7 Grant Expenditures

- Expenditures related to grants shall continue only during the period of time they are funded by the grant.
- Any grant employees will be considered fixed-term.
- The City Manager shall appoint a Grants Committee of Finance and Budget staff to review applications for new grants before they are submitted to the granting agency.

3.8 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 appropriate confidence level.
- An actuarial study will be completed every two years in order to determine the appropriate reserve levels.

3.9 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.

3.10 Compensation Policy

- The Human Resources Department shall develop and maintain a compensation philosophy that support responsible stewardship of public funds, while enabling the city to attract, engage, empower and retain exceedingly talented employees who are committed to serving the community.

SECTION 4: CAPITAL IMPROVEMENT PLAN

4.1 Capital Improvement Plan (CIP) Submission

- In coordination, the Finance and Planning departments will 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 approved capital improvements to be undertaken during the forthcoming six-year period, accompanied by a six-year capital budget.

FINANCIAL & MANAGEMENT POLICIES

- While the Charter establishes time limits and the essential content of the 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.

4.2 Inclusion of Operating Costs

- Prior to approval of capital projects, associated operating costs must be identified, in accordance with the CIP Guiding Principles, and included in balanced multi-year operating budgets.

4.3 Capital Improvement Project Contingency Funds

- CIP 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.
- Requested modifications exceeding the original scope of the project shall be presented to council for approval.

4.4 CIP Arts Funding

- Where feasible, Project Managers, when designing capital projects should incorporate public art into the design.

SECTION 5: PENSION PLAN POLICY

5.1 Authorization to Expend Funds for Administrative Costs

- If budgetary conditions permit, the city may authorize defined contribution (money purchase) pension plans to expend certain forfeiture funds for administrative costs. The plan board(s) may submit a request annually to the City Manager to be considered in the context of the city's annual budget process.

5.2 Increase for “Old Hire” Police and Fire Pension Plans

- “Ad hoc”/cost of living increases, from within the pension plans, for retirees of the Old Hire Police and Old Hire Fire Pension Plans will be funded only if adequate funds are available, on an actuarially sound basis, from existing plan assets.

SECTION 6: DEBT POLICY

6.1 Policy Statements

- The city shall not become indebted for any purpose or in any manner to which the total amount exceeds three percent of the assessed valuation of the taxable property within the city (including existing debt).
- Debt shall be considered only for capital purchases/projects and the term of the debt shall not exceed the useful life of the financed asset.
- The city will follow all continuing disclosure requirements for debt issuance.
- The term of any bond issues and the rate of interest shall be fixed by the ordinance submitting the question to the registered electors of the city.
- When using the competitive bond sales method, bonds shall be sold to the responsible bidder with the lowest true interest cost to the city.
- Municipal bonds, interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.

SECTION 7: RESERVE POLICY

7.1 Fund Reserves

- The table at the end of this section defines individual reserve goals by fund.

FINANCIAL & MANAGEMENT POLICIES

7.2 Declared Emergency

- In the case of a declared emergency within the city, applicable insurance coverage (subject to the related deductibles) would be the first funding source utilized. Emergency reserves and reserve funds established for other purposes may 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-insurance 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 8: CASH MANAGEMENT AND INVESTMENTS

8.1 Investment

- It is the policy of the City of Boulder to invest public funds in a manner which will provide preservation of capital, meet the daily liquidity needs of the city, diversify the city's investments, conform to all cited local and state statutes governing the investment of public funds, and generate market rates of return.
- Investments shall be made in accordance with the City Charter and city ordinances and resolutions concerning social or environmental issues.

8.2 Diversification

- It is the policy of the city to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be reviewed periodically by the Investment Committee.

8.3 Cash Management

- All excess cash, except for cash in certain restricted and special accounts, shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the contributing funds based upon the proration their respective average balances bear to the total pooled balance. Interest earnings shall be distributed to the individual funds on a quarterly basis.

8.4 Reporting

- The City Manager, or City Manager's delegate, shall prepare regular reports, at least annually, to the City Council on the investment earnings and performance results of the city's investment portfolio.

RESERVE POLICIES

RESERVE POLICIES

Category	Reserve	Purpose	Current Reserve Policy	2018 Projected Amount	Reserve Policy Met?
General					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 35,746,735	
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 18% reserve.	\$ 25,688,015	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	3,300,000	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 6,758,720	
.25 Cent Sales Tax					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 1,590,326	
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Establish 15% reserve of Fund's operating budget (including transfers) by 2018. (5% in 2015; 10% in 2016,2017; 15% in 2018).	\$ 934,376	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	205,634	Yes
Emergency/Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	33,766	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	120,861	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 295,688	
Affordable Housing					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 5,207,690	
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	\$ 11,765	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	27,568	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 5,168,357	
Airport					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 1,938,379	
Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	\$ 113,635	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	15,832	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	8,808	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 1,800,104	
Boulder Junction General Improvement District - Parking					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 226,836	
Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	\$ 54,422	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 172,414	

RESERVE POLICIES

Category	Reserve	Purpose	Current Reserve Policy	2018 Projected Amount	Reserve Policy Met?
Boulder Junction General Improvement District - TDM					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 405,866	
Emergency/Stabilization	Designated Reserve	An unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	\$ 43,026	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 362,840	
Boulder Junction Improvement					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 1,455,870	
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	\$ 3,000	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 1,452,870	
Capital Development					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 9,099,723	
Emergency/Stabilization	Emergency Reserve	Reserve was established to cover emergencies and revenue fluctuations.	Current reserve policy designates \$500,000 to cover the purposes of the fund.	\$ 500,000	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 8,599,723	
Climate Action Plan					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 167,152	
Emergency/Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Reserve is currently set at \$50,000.	\$ 50,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	27,131	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 90,021	
Community Housing Assistance Program					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 39,889	
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	\$ 20,388	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	19,501	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ -	
Computer Replacement					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 8,396,359	
Replacement	Replacement Reserve	Reserve was created to level out spending for micro-computer related hardware and software.	Goal is that the fund will cover the replacement of existing computer systems and keep software maintenance up to date.	\$ 2,780,654	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 5,615,705	
Downtown Commercial District					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 7,192,909	
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.	\$ 627,750	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	118,964	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	79,327	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 6,366,868	

RESERVE POLICIES

Category	Reserve	Purpose	Current Reserve Policy	2018 Projected Amount	Reserve Policy Met?
Equipment Replacement					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 6,839,588	
Replacement	Replacement Reserve	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.	\$ 6,836,905	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	2,683	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ -	
Facility Renovation and Replacement					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 8,347,021	
Replacement	Replacement Reserve	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.	\$ 8,338,609	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	8,412	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ -	
Fleet Operations					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 18,777,422	
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies.	5% of Fund's operating budget.	\$ 175,213	Yes
Replacement	Replacement Reserve	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 vehicle users shall fund the replacement of vehicles through contributions to the Fleet Fund. Annual contributions by vehicle shall be calculated by Facilities & Asset Management (FAM) and distributed to users during the budget process.	18,494,215	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	54,508	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	53,486	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ -	

RESERVE POLICIES

Category	Reserve	Purpose	Current Reserve Policy	2018 Projected Amount	Reserve Policy Met?
Library					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 538,808	
Emergency/Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	\$ 124,201	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 414,607	
Open Space					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 17,886,931	
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.	\$ 5,197,803	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	490,000	Yes
Liability	Property and Casualty Reserve	Reserve was established to cover retained insurance exposure.	Reserve is to cover 100% of retained loss not covered by the city's insurance policy.	400,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	531,119	Yes
Emergency/Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	377,945	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 10,890,064	
Permanent Park & Recreation					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 423,837	
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	\$ 63,168	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	39,195	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 321,474	
Planning & Development Services					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 5,231,748	
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.	\$ 840,255	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	347,893	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	579,556	Yes
Liability	State Historic Tax Credit	The reserve was established to cover the fund balance associated with the state historic tax credit program.	Reserve is to cover 100% of the state historic tax credit fund balance.	13,540	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 3,450,504	

RESERVE POLICIES

Category	Reserve	Purpose	Current Reserve Policy	2018 Projected Amount	Reserve Policy Met?
Property & Casualty					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 4,207,902	
Liability	Liability	The Property & Casualty Reserve will be self-insured. The fund was set up when insurance costs were expected to increase significantly.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level.	\$ 1,239,018	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	17,562	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 2,951,322	
Recreation Activity					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 1,688,377	
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.	\$ 1,125,928	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	323,410	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 239,039	
Stormwater/Flood Management Utility					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 10,267,808	
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.	\$ 1,987,568	Yes
Emergency/Stabilization	Post-Flood Property Acquisition	Reserve is for post-flood property acquisition in the event of a flood.	Reserve is increased by \$150,000 a year such that the fund will accumulate and maintain a level of \$1,000,000.	1,050,000	Yes
Emergency/Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	41,750	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	128,912	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	102,602	Yes
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	1,264,545	Yes
Emergency/Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies/revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	200,000	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 5,492,431	
Telecommunications					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 2,034,027	
Replacement	Operating Reserve	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.	\$ 2,034,027	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ -	

RESERVE POLICIES

Category	Reserve	Purpose	Current Reserve Policy	2018 Projected Amount	Reserve Policy Met?
Transportation					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 2,979,896	
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at 5% of operating expenses.	\$ 1,058,906	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	282,241	Yes
Emergency/Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	65,242	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	403,875	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 1,169,632	
Transportation Development					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 545,096	
Emergency/Stabilization	Designated Reserve	An unappropriated reserve for operating and capital emergencies and revenue shortfalls.	Reserve is set at \$25,000.	\$ 25,000	Yes
Liability	North Boulder Undergrounding Reserve	Reserve established to be used for burying overhead lines in accordance with the Xcel franchise agreement.	Reserve is set at \$112,860.	112,860	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	8,726	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 398,510	
University Hill Commercial District					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 766,946	
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.	\$ 158,384	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	11,896	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	17,387	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 579,279	

RESERVE POLICIES

Category	Reserve	Purpose	Current Reserve Policy	2018 Projected Amount	Reserve Policy Met?
Wastewater Utility					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 7,848,293	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one- year's annual debt payment.	\$ 670,139	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	295,873	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	243,524	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	36,445	Yes
Emergency/ Stabilization	Operating Reserve	An unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	2,699,679	Yes
Emergency/ Stabilization	Capital Reserve	An unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	500,000	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 3,402,633	
Water Utility					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 33,551,596	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	\$ 2,181,429	Yes
Special Purpose	Lakewood Pipeline Remediation Reserve	This is an unappropriated reserve to be used for inspections and improvements for Lakewood Pipeline.	The 2006 Lakewood Pipeline Settlement resulted in \$15 million to the city, which, along with interest, is held in reserve until needed for the pipeline.	17,211,343	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities associated with accumulated sick and vacation time, 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.	601,981	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	320,411	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	87,951	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	4,183,847	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies/revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	2,000,000	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 6,964,634	
Workers Compensation					
Projected 2018 Year-End Fund Balance Before Reserves				\$ 1,420,720	
Liability	Liability	The Workers Comp fund is self-insured. The fund was developed to enhance the management of program costs.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level.	\$ 1,333,574	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods.	Reserve was established to fund 27th pay period which occurs every 11 years.	12,981	Yes
Projected 2018 Year-end Fund Balance After Reserves				\$ 74,165	

Note: Various funds have additional reserves not shown above. These reserves can be found in the Fund Financial section of the Budget Book.

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DEBT SERVICE

DEBT POLICY

As stated in the Citywide Financial and Management Policies section, 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

The following table shows the city's outstanding debt issuance (\$ 1,000s) as of December 31, 2017.

SUMMARY OF OUTSTANDING DEBT			
	Gov't	Business	Total
General Obligations Payable	\$56,786	\$ 5,732	\$ 62,518
Pension Bonds Payable	6,675	-	6,675
Revenue Bonds payable	-	105,671	105,671
Lease Purchase Revenue Notes Payable	-	42,384	42,384
Capital Lease Purchase Agreements	7,610	-	7,610
Subtotal	\$ 71,071	\$ 153,787	\$ 224,858
Compensated Absences	\$13,101	\$ 1,373	\$ 14,474
Retiree Health Care Benefit (OPEB)	1,948	291	2,239
Rebatable Arbitrage	2,186	-	2,186
Total	\$ 88,306	\$ 155,451	\$ 243,757

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2017-2023 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 percent 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.

DEBT SERVICE

COMBINED SCHEDULE OF LONG-TERM DEBT AS OF DECEMBER 31, 2017 (in \$1,000s)

	Interest rates	Date Issued	Date Maturity	Authorized and Issued	Outstanding	Current portion	
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	\$ 3,810	\$ 1,865	
Premium on Bonds					10		
Open Space Acquisition Refunding	3.50 - 4.00	6/26/07	8/15/18	12,345	1,715	1,715	
Premium on Bonds					1		
Open Space Acquisition Refunding	2.00 - 3.00	10/9/14	8/15/34	10,000	8,760	440	
Premium on Bonds					92		
Waste Reduction Bonds	2.00 - 4.00	12/15/09	12/01/29	6,000	3,980	270	
Premium on Bonds					31		
General Fund Cap. Imp. Projects Bonds	2.00 - 4.00	3/22/12	10/01/31	49,000	35,215	1,945	
Premium on Bonds					3,172		
				Subtotal	\$ 97,460	\$ 56,786	\$ 6,235
Taxable Pension Obligation Bonds							
Premium on Bonds	2.00 - 5.00	10/26/10	10/01/30	\$ 9,070	\$ 6,610	\$ 395	
				Subtotal	\$ 9,070	\$ 6,675	\$ 395
Capital Lease Purchase Agreements							
Bank of America Leasing & Capital, LLC	4.93	9/27/10	11/27/23	\$ 1,500	\$ 818	\$ 120	
Suntrust Equipment Finance & Leasing Corp.	2.65	1/25/12	7/25/27	9,250	6,792	564	
				Subtotal	\$ 10,750	\$ 7,610	\$ 684
Compensated Absences - estimated				\$ -	\$ 13,101	\$ -	
Retiree Health Care Benefit (OPEB) - estimated				-	1,948	-	
Claims Payable - estimated				-	2,186	-	
Total Governmental Activities				\$ 117,280	\$ 88,306	\$ 7,314	
BUSINESS-TYPE ACTIVITIES							
Supported by utility revenues:							
Water and Sewer Revenue Refunding Bonds	2.00 - 4.00	2/22/11	12/01/21	\$ 18,335	\$ 7,575	\$ 1,775	
Premium on Bonds					153		
Water and Sewer Revenue Refunding Bonds	4.00 - 4.125	7/10/07	12/01/19	25,935	3,705	2,380	
Water and Sewer	4.00 - 5.00	11/20/12	12/01/25	24,325	20,245	2,150	
Premium on Bonds					2,892		
Water and Sewer Revenue Bonds	2.00 - 3.00	10/12/10	12/01/30	9,980	7,090	455	
Premium on Bonds					107		
Water and Sewer Revenue Bonds 2015	2.00 - 3.25	8/1/2015	12/01/35	10,075	9,280	410	
Premium on Bonds					151		
Storm Water & Flood Mgmt Rev. Rfdg.	2.00 - 3.00	6/08/10	12/01/18	3,165	370	370	
Premium on Bonds					2		
Storm Water & Flood Mgmt Rev. Rfdg.	2.00 - 3.50	10/1/2015	12/01/34	22,845	20,700	950	
Premium on Bonds					376		
Water and Sewer Revenue Bonds	2.00-3.125	6/07/16	12/01/35	34,145	32,010	1,475	
Premium on Bonds					1,015		
				Subtotal	\$ 148,805	\$ 105,671	\$ 9,965
Compensated Absences -estimated				\$ -	\$ 1,183	\$ -	
Retiree Health Care Benefit (OPEB) - estimated				-	231	-	
Total Supported by Utility Revenues				\$ 148,805	\$ 107,085	\$ 9,965	

DEBT SERVICE

COMBINED SCHEDULE OF LONG-TERM DEBT AS OF DECEMBER 31, 2017 (in \$1,000s)

	Interest rates	Date Issued	Date Maturity	Authorized and Issued	Outstanding	Current portion
BUSINESS-TYPE ACTIVITIES (CONT'D)						
Supported by Parking Revenues:						
Downtown Commercial District:						
Parking Facilities	2.00 - 3.00	11/28/12	8/15/23	\$ 7,275	\$ 4,535	\$ 700
Premium on Bonds					186	
Parking Facilities	3.00 - 4.00	5/14/09	8/15/18	7,730	1,005	1,005
Premium on Bonds					6	
Subtotal				\$ 15,005	\$ 5,732	\$ 1,705
Compensated Absences - estimated				\$ -	\$ 190	\$ -
Retiree Health Care Benefit (OPEB) - estimated				-	60	-
Total Supported by Parking Revenues				\$ 15,005	\$ 5,982	\$ 1,705
Supported by Base Rentals:						
Boulder Municipal Property Authority:						
Certificates of Participati Series 2015	3.00 - 3.25	11/1/2015	11/1/2024	\$ 41,000	\$ 38,215	\$ 1,485
Premium on Bonds					476	
Subtotal				\$ 41,000	\$ 38,691	\$ 1,485
Open space acquisition:						
Foothills	7.00	7/16/97	7/16/17	\$ 1,095	\$ 97	\$ -
Gisle	4.75	2/18/05	2/18/17	1,180	125	-
Luchetta	5.00	8/05/05	8/05/20	720	188	60
Kolb, Edward H.	5.00	4/22/08	4/22/18	404	47	50
Vigil	5.00	4/22/08	4/22/18	404	47	50
E.R.T.L.	3.25	10/31/13	10/31/23	5,000	3,189	490
Subtotal				\$ 8,803	\$ 3,693	\$ 650
Total Supported by Base Rentals				\$ 49,803	\$ 42,384	\$ 2,135
Total Business-Type Activities				\$ 213,613	\$ 155,451	\$ 13,805

DEBT SERVICE

2017-2023 DEBT SERVICE (in \$1,000s)

Fund/Debt Issues	2017 Actual	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
General							
Bonds							
General Obligation Waste - Reduction Bonds, Series 2009 - Final payment occurs in 2029							
Principal	\$ 265	\$ 270	\$ 280	\$ 290	\$ 300	\$ 310	\$ 320
Interest	159	151	143	134	124	114	101
Subtotal	\$ 424	\$ 421	\$ 423	\$ 424	\$ 424	\$ 424	\$ 421
Taxable Pension Obligation - Bonds Series 2010 - Final payment occurs in 2030							
Principal	\$ 380	\$ 395	\$ 410	\$ 425	\$ 440	\$ 460	\$ 480
Interest	305	292	278	262	245	227	209
Subtotal	\$ 685	\$ 687	\$ 688	\$ 687	\$ 685	\$ 687	\$ 689
General Fund Bonds - Capital Improvement Projects - Bonds Series 2012 - Final payment occurs in 2031							
Principal	\$ 2,530	\$ 1,945	\$ 2,000	\$ 2,080	\$ 2,165	\$ 2,250	\$ 2,340
Interest	1,465	1,389	1,331	1,251	1,168	1,081	991
Subtotal	\$ 3,995	\$ 3,334	\$ 3,331	\$ 3,331	\$ 3,333	\$ 3,331	\$ 3,331
Total	\$ 5,104	\$ 4,442	\$ 4,442	\$ 4,442	\$ 4,442	\$ 4,442	\$ 4,441
Open Space							
Bonds							
Open Space Acquisition Bonds Series 2006 - final payment occurs in 2019							
Principal	\$ 1,790	\$ 1,865	\$ 1,945	\$ -	\$ -	\$ -	\$ -
Interest	229	157	80	-	-	-	-
Subtotal	\$ 2,019	\$ 2,022	\$ 2,025	\$ -	\$ -	\$ -	\$ -
Open Space Acquisition Refunding Bonds Series 2007 - final payment occurs in 2018							
Principal	\$ 1,640	\$ 1,715	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	134	69	-	-	-	-	-
Subtotal	\$ 1,774	\$ 1,784	\$ -	\$ -	\$ -	\$ -	\$ -
Open Space Acquisition Bonds Series 2014 - final payment occurs in 2034- issued October 9, 2014							
Principal	\$ 435	\$ 440	\$ 440	\$ 445	\$ 455	\$ 460	\$ 470
Interest	234	225	216	207	198	189	179
Subtotal	\$ 669	\$ 665	\$ 656	\$ 652	\$ 653	\$ 649	\$ 649
Total	\$ 4,462	\$ 4,471	\$ 2,681	\$ 652	\$ 653	\$ 649	\$ 649
Water Utility							
Bonds							
Water and Sewer Revenue Bonds - Series 2016 - final payment occurs in 2035							
Principal	\$ 1,445	\$ 1,475	\$ 1,500	\$ 1,535	\$ 1,565	\$ 1,595	\$ 1,625
Interest	814	785	755	726	695	664	632
Subtotal	\$ 2,259	\$ 2,260	\$ 2,255	\$ 2,261	\$ 2,260	\$ 2,259	\$ 2,257
Water and Sewer Revenue Refunding Bonds - Series 2011 - final payment occurs in 2021							
Principal	\$ 1,700	\$ 1,775	\$ 1,855	\$ 1,930	\$ 2,015	\$ -	\$ -
Interest	365	297	226	151	74	-	-
Subtotal	\$ 2,065	\$ 2,072	\$ 2,081	\$ 2,081	\$ 2,089	\$ -	\$ -
Water and Sewer Revenue Ref. Bonds - Series 2007 - final payment occurs in 2019							
Principal	\$ 2,285	\$ 2,380	\$ 1,325	\$ -	\$ -	\$ -	\$ -
Interest	239	145	50	-	-	-	-
Subtotal	\$ 2,524	\$ 2,525	\$ 1,375	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,848	\$ 6,857	\$ 5,711	\$ 4,342	\$ 4,349	\$ 2,259	\$ 2,257

DEBT SERVICE

Fund/Debt Issues	2017 Actual	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Wastewater Utility							
Bonds							
Water and Sewer Revenue Bonds - Series 2015 - final payment occurs in 2035							
Principal	\$ 400	\$ 410	\$ 420	\$ 425	\$ 435	\$ 445	\$ 460
Interest	275	267	259	250	241	233	221
Subtotal	\$ 675	\$ 677	\$ 679	\$ 675	\$ 676	\$ 678	\$ 681
Water and Sewer Revenue Bonds - Series 2010 - final payment occurs in 2030							
Principal	\$ 440	\$ 455	\$ 470	\$ 480	\$ 495	\$ 510	\$ 525
Interest	231	218	204	190	175	161	147
Subtotal	\$ 671	\$ 673	\$ 674	\$ 670	\$ 670	\$ 671	\$ 672
Water and Sewer Revenue Refunding Bonds - Series 2012 - final payment occurs in 2025							
Principal	\$ 2,070	\$ 2,150	\$ 2,250	\$ 2,350	\$ 2,450	\$ 2,575	\$ 5,705
Interest	1,107	1,003	895	782	665	541	424
Subtotal	\$ 3,177	\$ 3,153	\$ 3,145	\$ 3,132	\$ 3,115	\$ 3,116	\$ 6,129
Total	\$ 4,523	\$ 4,503	\$ 4,498	\$ 4,477	\$ 4,461	\$ 4,465	\$ 7,482
Stormwater/Flood							
Bonds							
Storm Water & Flood Revenue - Bonds Series 2015 - final payment occurs in 2035							
Principal	\$ 925	\$ 950	\$ 980	\$ 1,010	\$ 1,040	\$ 1,070	\$ 1,100
Interest	665	640	611	582	551	520	488
Subtotal	\$ 1,590	\$ 1,590	\$ 1,591	\$ 1,592	\$ 1,591	\$ 1,590	\$ 1,588
Storm Water & Flood Refunding - Bonds Series 2010 - final payment occurs in 2018							
Principal	\$ 365	\$ 370	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	21	11	-	-	-	-	-
Subtotal	\$ 386	\$ 381	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,976	\$ 1,971	\$ 1,591	\$ 1,592	\$ 1,591	\$ 1,590	\$ 1,588
Downtown Commercial District							
Bonds							
CAGID Refunding Bonds Series 2009 - final payment occurs in 2018							
Principal	\$ 960	\$ 1,005	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	61	40	-	-	-	-	-
Subtotal	\$ 1,021	\$ 1,045	\$ -	\$ -	\$ -	\$ -	\$ -
CAGID Refunding Bonds Series 2012 - final payment occurs in 2023							
Principal	\$ 685	\$ 700	\$ 720	\$ 740	\$ 765	\$ 790	\$ 820
Interest	132	129	115	93	71	48	25
Subtotal	\$ 817	\$ 829	\$ 835	\$ 833	\$ 836	\$ 838	\$ 845
Total	\$ 1,838	\$ 1,874	\$ 835	\$ 833	\$ 836	\$ 838	\$ 845

DEBT SERVICE

Fund/Debt Issues	2017 Actual	2018 Approved	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
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BMPA

Lease Purchase Revenue Notes

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

1997G Foothills Business Park, LLC

Principal	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	7	-	-	-	-	-	-
Subtotal (Matures in 2017)	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2005A Gary L. & Donna K. Gisle, Trustees

Principal	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	6	-	-	-	-	-	-
Subtotal (Matures in 2017)	\$ 131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2005C Luchetta Properties, Inc.

Principal	\$ 57	\$ 60	\$ 63	\$ 66	\$ -	\$ -	\$ -
Interest	12	9	6	3	-	-	-
Subtotal (Matures in 2020)	\$ 69	\$ 69	\$ 69	\$ 69	\$ -	\$ -	\$ -

R1 Edward H. Kolb

Principal	\$ 47	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5	2	-	-	-	-	-
Subtotal (Matures in 2018)	\$ 52	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -

R2 Edward H. Kolb

Principal	\$ 47	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5	2	-	-	-	-	-
Subtotal (Matures in 2018)	\$ 52	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -

2013A E.R.T.L.

Principal	\$ 475	\$ 490	\$ 506	\$ 522	\$ 539	\$ 557	\$ 575
Interest	119	104	88	71	54	37	19
Subtotal (Matures in 2023)	\$ 594	\$ 594	\$ 594	\$ 593	\$ 593	\$ 594	\$ 594

Certificates of Participation

Taxable Certificates of Participation - Series 2015; final payment in 2035

Principal	\$ 1,445	\$ 1,485	\$ 1,530	\$ 1,575	\$ 1,625	\$ 1,670	\$ 1,725
Interest	1,381	1,338	1,293	1,247	1,200	1,151	1,097
Subtotal (Matures in 2023)	\$ 2,826	\$ 2,823	\$ 2,823	\$ 2,822	\$ 2,825	\$ 2,821	\$ 2,822

Total	\$ 3,828	\$ 3,590	\$ 3,486	\$ 3,484	\$ 3,418	\$ 3,415	\$ 3,416
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Facilities Asset Management

Capital Leases

Energy Efficiency Improvement Project - Phase I with Banc of America Leasing and Capital, LLC

Principal	\$ 114	\$ 120	\$ 126	\$ 133	\$ 139	\$ 146	\$ 153
Interest	44	38	32	26	19	12	5
Subtotal	\$ 158	\$ 158	\$ 158	\$ 159	\$ 158	\$ 158	\$ 158

Corp.

Principal	\$ 517	\$ 564	\$ 613	\$ 665	\$ 721	\$ 780	\$ 843
Interest	225	211	193	172	150	127	101
Subtotal	\$ 742	\$ 775	\$ 806	\$ 837	\$ 871	\$ 907	\$ 944

Total	\$ 900	\$ 933	\$ 964	\$ 996	\$ 1,029	\$ 1,065	\$ 1,102
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DEBT SERVICE

LEASE-PURCHASE OBLIGATIONS (in \$1,000s)

Item	Estimated Amount to be Expended During 2018	Remaining Lifetime Obligation 2019 & Beyond
Real Property		
Open Space Properties	\$ 767	\$ 3,106
Subtotal	\$ 767	\$ 3,106
Leasehold Improvements		
Facilities Asset Management	\$ 900	\$ 8,242
Subtotal	\$ 900	\$ 8,242
Total	\$ 1,667	\$ 11,348

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2018 budget.

COMPUTATION OF LEGAL DEBT MARGIN FOR THE LAST TEN YEARS (in \$1,000s)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total Assessed Value (Prior Year Assessed Value for Current Year Collections - Estimated)										
	\$2,398,149	\$2,416,543	\$2,562,746	\$2,566,046	\$2,498,114	\$2,500,706	\$2,567,475	\$2,599,362	\$3,146,952	\$3,711,886
Debt Limit - 3% of Total Assessed Value										
	\$ 71,944	\$ 72,496	\$ 76,882	\$ 76,981	\$ 74,943	\$ 75,021	\$ 77,024	\$ 77,981	\$ 94,409	\$ 111,357
Amount of Debt Applicable to Debt Margin										
Total bonded debt	\$ 60,118	\$ 58,410	\$ 49,683	\$ 41,747	\$ 87,242	\$ 77,024	\$ 77,981	\$ 70,793	\$ 64,353	\$ 56,786
Less deductions allowed by law:										
Self-supporting GO bonds	60,118	58,410	49,683	41,747	87,242	77,024	77,981	70,793	64,353	56,786
Total Deductions	\$ 60,118	\$ 58,410	\$ 49,683	\$ 41,747	\$ 87,242	\$ 77,024	\$ 77,981	\$ 70,793	\$ 64,353	\$ 56,786
Debt Applied to Debt Margin										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 71,944	\$ 72,496	\$ 76,882	\$ 76,981	\$ 74,943	\$ 75,021	\$ 77,024	\$ 77,981	\$ 94,409	\$ 111,357

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.)

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BUDGET APPROPRIATION ORDINANCE


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

ORDINANCE 8212

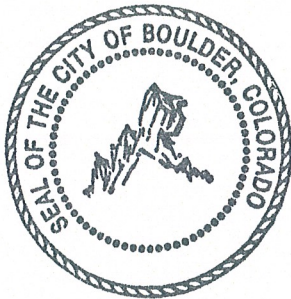
I, Lynnette Beck, City Clerk of Boulder, Colorado, do hereby certify that the attached document is a true and correct copy of Ordinance 8212, passed and adopted by the Boulder City Council on the 17th day of October, 2017.

I further certify that the original is on file in the Municipal Building, Office of Central Records, 1777 Broadway, Boulder, Colorado 80302.

Dated this 21st day of November, 2017.



Lynnette Beck
City Clerk



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BUDGET APPROPRIATION ORDINANCE

ORDINANCE 8212

AN ORDINANCE APPROPRIATING MONEY TO DEFRAID EXPENSES AND LIABILITIES OF THE CITY OF BOULDER, COLORADO, FOR THE 2018 FISCAL YEAR OF THE CITY OF BOULDER, COMMENCING ON THE FIRST DAY OF JANUARY 2018, AND ENDING ON THE LAST DAY OF DECEMBER 2018, AND SETTING FORTH DETAILS IN RELATION THERETO.

WHEREAS, the City Council has approved a motion to adopt the budget for 2018; 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, 2017 and ending at 12:00 Midnight at the end of December 31, 2018, for payment of 2018 City operating expenses, capital improvements, and general obligation and interest payments:

General Operating Fund	\$ 146,321,193
.25 Cent Sales Tax Fund	10,486,715
Affordable Housing Fund	5,462,321
Airport Fund	833,984
Boulder Junction Improvement Fund	350,000

BUDGET APPROPRIATION ORDINANCE

1	Capital Development Fund	5,666,901
2	Climate Action Plan Fund	1,818,573
3	Community Development Block Grant (CDBG) Fund	656,217
4	Community Housing Assistance Program Fund	3,318,805
5	Compensated Absences Fund	838,675
6	Computer Replacement Fund	2,342,125
7	Equipment Replacement Fund	1,214,398
8	Facility Renovation and Replacement Fund	4,239,629
9	Fleet Operations and Replacement Fund	7,623,014
10	HOME Investment Partnership Grant Fund	808,511
11	Library Fund	1,414,246
12	Lottery Fund	1,007,067
13	Open Space Fund	35,013,389
14	Permanent Park and Recreation Fund	4,298,157
15	Planning and Development Services Fund	13,064,126
16	Property and Casualty Insurance Fund	2,434,882
17	Recreation Activity Fund	11,259,278
18	Stormwater/Flood Management Utility Fund	14,085,026
19	Sugar-Sweetened Beverage Distribution Tax Fund	1,500,000
20	Telecommunications Fund	548,660
21	Transportation Fund	34,258,251
22	Transportation Development Fund	2,491,669
23	Wastewater Utility Fund	34,735,839
24	Water Utility Fund	70,070,636
25	Worker's Compensation Insurance Fund	2,491,359
26	Less: Interfund Transfers	(12,653,358)
27	Less: Internal Service Fund Charges	(21,241,510)
	TOTAL (Including Debt Service)	\$ 386,758,778

BUDGET APPROPRIATION ORDINANCE

1	<u>Section 2.</u> The following appropriations are hereby made for the City of	
2	Boulder's fiscal year commencing January 1, 2018 and ending December 31, 2018 for	
3	estimated carryover expenditures:	
4	General Operating Fund	\$ 8,100,000
5	.25 Cent Sales Tax Fund	820,000
6	2011 Capital Improvement Bond Fund	1,800,000
7	Affordable Housing Fund	6,500,000
8	Airport Fund	40,000
9	Boulder Junction Improvement Fund	1,200,000
10	Capital Development Fund	1,500,000
11	Climate Action Plan Fund	500,000
12	Community Development Block Grant (CDBG) Fund	1,202,000
13	Community Housing Assistance Program Fund	3,500,000
14	Equipment Replacement Fund	100,000
15	Facility Renovation and Replacement Fund	5,000,000
16	Fleet Operations and Replacement Fund	3,000,000
17	HOME Investment Partnership Grant Fund	2,000,000
18	Library Fund	30,000
19	Lottery Fund	198,000
20	Open Space Fund	28,000,000
21	Permanent Park and Recreation Fund	75,000
22	Planning and Development Services Fund	1,500,000
23	Stormwater/Flood Management Utility Fund	10,000,000
24	Transportation Development Fund	3,500,000
25	Transportation Fund	17,000,000
26	Wastewater Utility Fund	10,000,000
27	Water Utility Fund	17,000,000

BUDGET APPROPRIATION ORDINANCE

1	Transportation Fund	2,979,896
2	Transportation Development Fund	545,096
3	Wastewater Utility Fund	7,773,293
4	Water Utility Fund	33,451,596
5	Worker's Compensation Insurance Fund	1,420,720
6	TOTAL FUND BALANCES AS OF 12/31/2018	\$ 188,386,541

7
8 Section 4. The City Council hereby appropriates as revenues all 2017 year-end
9 cash balances not previously reserved for insurance or bond purposes for all purposes not
10 designated as "emergencies", including without limitation subsequent years' expenditures,
11 capital improvements, adverse economic conditions and revenue shortfalls, pursuant to
12 Article X, Section 20 to the Colorado Constitution, approved by the electorate on
13 November 3, 1992; and

14 Section 5. The sums of money as appropriated for the purposes defined in this
15 ordinance shall not be over expended, and that transfers between the various
16 appropriations defined in this ordinance shall not be made except upon supplemental
17 appropriations by ordinance authorizing such transfer duly adopted by City Council of
18 the City of Boulder, Colorado. It is expressly provided hereby that at any time after the
19 passage of this ordinance and after at least one week's public notice, the Council may
20 transfer unused balances appropriated for one purpose to another purpose, and may
21 appropriate available revenues not included in the annual budget and appropriations
22 ordinance.

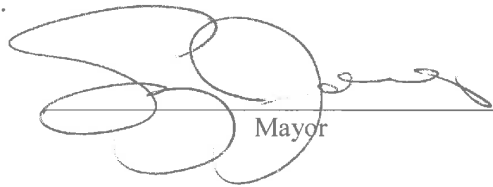
23 Section 6. The City Council is of the opinion that the provisions of the within
24 ordinance are necessary for the protection of the public peace, property, and welfare of
25 the residents of the city, and covers matters of local concern.

26
27


BUDGET APPROPRIATION ORDINANCE

1 Section 7. Pursuant to Section 95 of the Boulder City Charter, the annual
2 appropriation ordinance must be adopted by December 1 and to Section 18 of the
3 Charter, this ordinance shall take effect immediately upon publication after final passage.
4
5
6

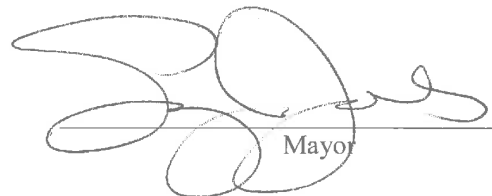
7 INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED
8 BY TITLE ONLY this 3rd day of October, 2017.

9
10 
11 _____
12 Mayor

11 Attest:

12 
13 _____
14 City Clerk

15 READ ON SECOND READING, PASSED AND ADOPTED this 17th day of
16 October, 2017.

17
18 
19 _____
20 Mayor

18 Attest:

19 
20 _____
21 City Clerk

22
23
24
25
26
27

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