

FISCAL YEAR

2019 **APPROVED** OPERATING BUDGET



Service Excellence for an Inspired Future.



2019 Approved Budget



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Boulder, Colorado for its annual budget for the fiscal year beginning January 1, 2018. 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 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
Budget Presentation
Award*

PRESENTED TO

City of Boulder

Colorado

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director



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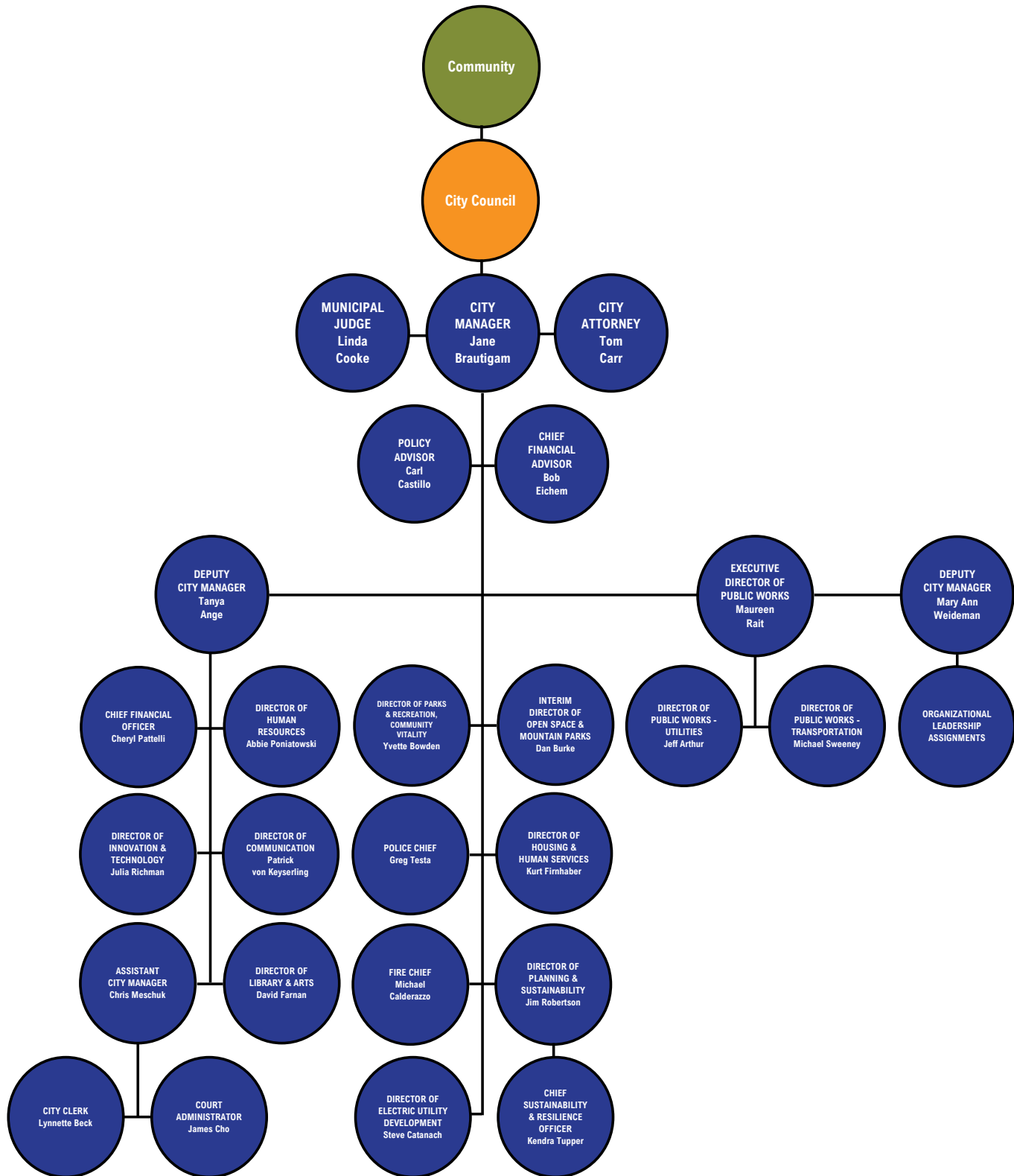
CITY OF BOULDER CITY COUNCIL



Mayor.....Suzanne Jones
Mayor Pro Tem.....Aaron Brockett
Council Members.....Jill Adler Grano
Cindy Carlisle
Lisa Morzel
Mirabai Kuk Nagle
Sam Weaver
Bob Yates
Mary Young



CITY OF BOULDER 2019 ORGANIZATION CHART



CITY OF BOULDER MANAGEMENT STAFF

City Manager.....	Jane S. Brautigam
City Attorney.....	Tom Carr
Municipal Judge.....	Linda P. Cooke
Deputy City Manager.....	Mary Ann Weideman
Deputy City Manager.....	Tanya Ange
Assistant City Manager.....	Chris Meschuk
Chief Financial Advisor.....	Bob Eichen
Chief Financial Officer.....	Cheryl Pattelli
City Clerk.....	Lynnette Beck
Director of Communication.....	Patrick von Keyserling
Director of Community Vitality.....	Yvette Bowden
Director of Electric Utility Development.....	Steve Catanach
Fire Chief.....	Michael Calderazzo
Director of Human Resources.....	Abbie Poniatowski
Director of Housing & Human Services.....	Kurt Firnhaber
Director of Innovation & Technology.....	Julia Richman
Director of Library & Arts.....	David Farnan
Municipal Court Administrator.....	James Cho
Interim Director of Open Space & Mountain Parks.....	Dan Burke
Director of Parks & Recreation.....	Yvette Bowden
Director of Planning & Sustainability.....	Jim Robertson
Police Chief.....	Greg Testa
Executive Director of Public Works.....	Maureen F. Rait
Director of Public Works for Transportation.....	Michael Sweeney
Director of Public Works for Utilities.....	Jeffrey M. Arthur



CITY OF BOULDER BUDGET STAFF

Executive Budget Officer.....	Kady Doelling
Senior Central Budget Analyst.....	Gina Coluzzi
Senior Central Budget Analyst.....	Hannah Combs
Central Budget Analyst.....	Rachel Deckert
Central Budget Analyst.....	Phillip Pappas
City Attorney’s Office.....	Heather Hayward
City Clerk’s Office/City Council.....	Dianne Marshall
City Manager’s Office.....	Ann Large
Communication.....	Annie Zaruba
Community Vitality.....	Angie Naillon
Electric Utility Development.....	Heidi Joyce
Fire-Rescue.....	Devin Billingsley
Human Resources.....	Mike Giansanti
Housing & Human Services.....	Tip Karasudhi
Innovation & Technology.....	Beth Lemur
Municipal Court.....	Jean Grill
Open Space & Mountain Parks.....	Lauren Kilcoyne
Parks & Recreation.....	Jackson Hite
Planning & Sustainability.....	Joanna Paradiso
Police.....	Bridget Pankow
Public Works - Development Services.....	Joanna Paradiso
Public Works - Support Services.....	Maria Diaz
Public Works - Transportation.....	Graham Clark
Public Works - Utilities.....	Ken Baird



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HOW TO USE THIS DOCUMENT

The City of Boulder's 2019 Approved Budget contains a detailed description of how the city plans to invest available resources into city operations in 2019. The 2019 Approved Budget has six main parts:

1 | City Manager's Budget Message

The City Manager's Budget Message is a transmittal letter to Boulder's City Council and residents that summarizes the contents of the 2019 Approved Budget. The transmittal letter includes an attachment that details variances in the 2019 operating budget to the 2018 operating budget.

2 | Citywide Context and 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 explains the long-range financial planning strategies of the City of Boulder.

3 | Sources and Uses

The Sources and Uses section contains summary information of the 2019 Approved Budget, projected revenues and budgeted expenditures. It shows all anticipated sources (revenues) by type and fund, provides information on tax rates, shows budgeted uses (expenditures) by fund, and lists all interfund transfers.

4 | Department Overviews

Department Overviews describe the city's operational structure and function, 2018 accomplishments, and 2019 key initiatives for each of the city's individual departments. It includes details on significant changes between the 2018 and 2019 budgets, as well as the detailed program budget for each department.

5 | Fund Financials

The Fund Financials section provides tables detailing the sources and uses of each of the city's 36 funds, for 2017 actual, 2018 revised, 2019 approved, and 2020-2024 projected amounts.

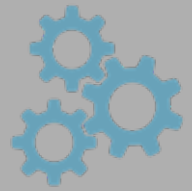
6 | Appendix

- Budget Terms;
- Fund Definitions;
- Fees, Rates, & Charges, which summarizes proposed adjustments to city fees and the effect on revenues;
- Budget Policies, which provides an overview of the city's financial and reserve policies;
- Debt Service, which lists the city's debt service payments from 2019 to 2024, provides a combined schedule of long-term debt, and provides computation of the legal debt margin for the last ten years; and
- Budget Appropriation Ordinance.



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1 | CITY MANAGER'S MESSAGE

Dear City Council members and Boulder residents,

I am pleased to present the 2019 Approved Budget. The \$353.7 million budget reflects City Council-adopted goals and was developed in accordance with the City Charter, city [Financial Management Policies](#), [Operating Budget guiding principles](#), and [Capital Improvement Program \(CIP\) guiding principles](#).

The City of Boulder is monitoring the local economy closely, and staff is recommending a conservative operating budget that reflects our flattening retail sales tax revenues in 2017 and the projected modest increase in 2018 and 2019. The 2019 Approved Budget leverages on-going revenues and one-time dollars to support department assessments, comprehensive planning and strategic capital investment to ensure a strong financial foundation. Boulder has continued its responsive approach to the economy to enhance community resilience and is well-prepared for the headwinds of flattening retail sales tax revenues and an economically constrained environment.

The annual budget of \$353.7 million (excluding transfers) across all funds and areas represents a 9.1 percent decrease in spending over 2018. The primary factor in this budget decrease is a \$41.1 million decrease in capital spending over 2018. The Capital Improvement Program (CIP) is a six-year plan to maintain and improve the city's infrastructure. About 81 percent of the six-year CIP is allocated to repair, rehabilitation and enhancements for existing public facilities. These capital investments are prioritized, and funds are set aside over time, to directly cover the costs of planned projects. Capital spending changes based on maintenance schedules, needed upgrades, and timing of new projects. These spending variances impact the total city budget in any given year. For these reasons, the operating budget often better depicts year-to-year trends.

The operating budget of \$283.2 million represents a 2.0 increase compared to 2018. This modest operating increase includes important, strategic investments in the community, outlined in more detail in the budget memo. These important investments are possible through strategic reductions within departments, eliminating 32.49 staff positions, implementing efficiencies in programs and services, reprioritizing city work plans, and by shifting funding from the General Fund to other city sources. The thoughtful examination of department budgets enabled staff to address the 2018 ongoing revenue shortfall and close the projected gap between ongoing revenues and expenditures through 2020.

Strategic reductions for 2019 were informed by department analyses of constituent use, impacts to the community, and by opportunities to reallocate and reprioritize funding. This approach enabled the city to make precision adjustments at the department and program level rather than make across-the-board reductions in every area. Reducing personnel costs and refining how we deliver services for 2019 are essential to maintaining long-term financial sustainability. The budget reflects cost-control measures and synergies across the organization to maintain our strong fiscal position.



CITY MANAGER'S MESSAGE

THE FINANCIAL CONTEXT FOR THE APPROVED BUDGET

This budget addresses community needs and priorities within the context of the current and projected city revenues. There are reasons to proceed cautiously. Retail sales tax, which is nearly 80 percent of total Sales and Use Tax revenue, has grown slowly and is up 1.9 percent over 2017. The 2019 Approved Budget projects retail sales tax will continue to grow slowly and assumes a one percent increase above the 2018 end-of-year projection of one percent growth over 2017. Through June 2018, use tax revenues are up markedly over 2017. Most notably, construction use tax is up 46.1 percent and business use tax is up 27.8 percent. While these results are positive, the largest gains in city revenues are from one-time revenue sources, and in keeping with best practices, have been allocated toward one-time expenses.

The 2019 General Fund Approved Budget increased 3.9 percent, or \$5.9 million, more than the 2018 revised budget. The sole reason for this increase is one-time spending doubling in 2019 to fund high-priority needs such as:

- Paying off the Hogan Pancost interfund loan;
- Phase II of the City of Boulder website redesign;
- Broadband implementation and outreach;
- Police Master Plan; and
- Operations and maintenance at Alpine Balsam hospital and garage facility.

Because retail sales tax trends indicate a slower-growth local economy next year, the budget makes substantial reductions to the city's General Fund and other sales tax supported funds' ongoing budget. The recommendations trim the General Fund ongoing budget by 3.7 percent and includes strategic recommendations to present a balanced 2019 budget and close the General Fund structural funding gap through 2020 while the city continues to explore its funding sources and efficiencies for near and long-term operations.

In addition to the personnel reductions, the printed community newsletter pilot, which began in 2016, will be reduced from six mailed issues to four issues and supplemented by digital content on the city newsroom at bouldercolorado.gov and other non-personnel expenses are included in the reductions. This budget also shifts some funding allocations to reflect current needs and priorities, including: additional funding in the Library to achieve their fiscally constrained Master Plan needs, additional staffing within the City Attorney's Office; health care savings applied toward staff retention strategies; economic vitality rebates for incubator and innovation efforts; and health equity funding for Meals on Wheels.

The 2019 Approved Budget continues the goal of increasing General Fund reserves to 20 percent by 2020 and prioritizes core government services while also supporting Boulder's forward-thinking community by aligning city revenues with community priorities and council-approved master plans. The budget ensures the city continues to invest in the highest priority areas to deliver quality core services and to maintain current community assets to support livability for residents and economic vibrancy.

While 2019 is a conservative budget, there are some positive indicators for the 2019 economy. Boulder's unemployment level of 2.7 percent in June 2018, compared to 2.6 percent in June 2017, is stable and comparable with the state unemployment rate of 2.7 percent. This is an improvement of .03 percent from January 2018 and an indicator of near full employment for the state and local economy.



CITY MANAGER'S MESSAGE

ALIGNING SPENDING WITH COMMUNITY PRIORITIES

I am proud to say that the 2019 Approved Budget aligns resources with council and community priorities. It continues to be informed by the city's strategic plan, department assessments and resident feedback from surveys, online engagement tools, open houses and public meetings conducted throughout the year. This budget also was guided by the Sustainability + Resilience Framework, in conjunction with the update to the Boulder Valley Comprehensive Plan.

SUSTAINABILITY + RESILIENCE FRAMEWORK

The City of Boulder continuously works to provide service excellence for an inspired future. The Sustainability + Resilience Framework guides budgeting and planning processes by providing consistent goals necessary to achieve Boulder's vision of a great community and the actions required to achieve them.



SAFE

A welcoming and inclusive community that fosters personal and community safety and ensures that all residents are secure and cared for during emergencies and natural disasters.



HEALTHY & SOCIALLY THRIVING

All Boulder residents enjoy high levels of physical and mental well-being and abundant recreational, cultural and educational opportunities in an environment where human rights are respected.



LIVABLE

High-performing, safe, well-maintained and attractive buildings and infrastructure that accommodate a diverse set of community needs for working, playing and living.



ACCESSIBLE & CONNECTED

A safe, accessible and sustainable multi-modal transportation system that connects people with each other and where they want to go. Innovation, inclusivity and open access to information fosters connectivity and promotes community engagement.



ENVIRONMENTALLY SUSTAINABLE

A sustainable, thriving and equitable community that benefits from and supports clean energy; preserves and responsibly uses the earth's resources; and cares for ecosystems.



RESPONSIBLY GOVERNED

A local government that provides an excellent customer experience, responsibly manages the city's assets and makes data-driven decisions informed by community engagement.



ECONOMICALLY VITAL

All residents and businesses can access and benefit from a healthy and sustainable economy that is innovative, diverse and collaborative.

A complete list of reductions and new funding initiatives for 2019 are included in Attachment A (listed by department). Below are some highlights under each of the core areas of interest to underscore the value of Boulder's Sustainability + Resilience Framework.



CITY MANAGER'S MESSAGE

2019 APPROVED BUDGET HIGHLIGHTS



ENVIRONMENTALLY SUSTAINABLE

A sustainable, thriving and equitable community that benefits from and supports clean energy; preserves and responsibly uses the earth's resources; and cares for ecosystems.

Boulder Electric Utility – Since 2011, the City of Boulder has explored creating its own municipal electric as a path to achieving its goals of 100 percent clean energy and an 80 percent reduction in carbon emissions by 2050. The city's analysis shows that forming a municipal electric utility is one way to achieve its energy goals.

The 2019 Approved Budget includes funding to identify the costs and resources needed to:

1. Separation of the electric distribution system;
2. Acquisition of the existing electric distribution system assets;
3. Integrated power supply and transmission; and
4. Start-up and ongoing operation and maintenance of an electric utility.

This budget allocation provides the money needed to for the steps above to inform the community in anticipation of a November 2020 go/no-go decision vote if Boulder should continue to pursue its own electric utility.

Climate Commitment – City of Boulder marijuana license holders are required to obtain 100 percent of their electricity use from renewables. In 2015, the city-managed Energy Impact Offset Fund (EIOF) was established to enable the city to catalyze local projects that more directly reduced and/or offset the marijuana industry's greenhouse gas emissions. To date, the city has billed the license holders a total of \$511,408.

For 2019, the city has budgeted \$350,000 of the EIOF revenue to support a private consultant to manage implementation of the EIOF business plan. The balance of the EIOF revenues will be utilized directly for the EIOF project(s) identified in the business plan.



SAFE

A welcoming and inclusive community that fosters personal and community safety and ensures that all residents are secure and cared for during emergencies and natural disasters.

Vision Zero – The city's travel safety efforts seek to achieve the Transportation Master Plan Vision Zero objective of no serious injury or fatal collisions. The multifaceted approach of evaluation, engineering, enforcement and education (4-Es) is used to target areas and behaviors. Distracted and impaired driving/cycling/walking and pedestrian and cyclist crashes remain a specific area of focus.

The 2019 Approved Budget allocates \$18,020,930 across the budgets of the Boulder Police Department and Public Works - Transportation Division to travel safety and Vision Zero.

Police Officer – The addition of an officer will help meet the needs of the community by helping prevent crime and address the community need for increased officer presence to help provide a safer community. The addition of this officer will also enable the department to meet the recommendations of the 2013 Master Plan to hire a total of eight officers.



CITY MANAGER'S MESSAGE



ECONOMICALLY VITAL

All residents and businesses can access and benefit from a healthy and sustainable economy that is innovative, diverse and collaborative.

Economic Vitality Rebates for incubator and innovation efforts – The flexible rebate program has been funded at \$350,000 and in 2017 spent just under \$100,000. Because the funds are not fully utilized, the department is shifting some of these dollars to support the Boulder Small Business Development Center (SBDC) incubator program, that was funded as one time in 2018 and to the Boulder Chamber Innovation Venture.

EnerGov maintenance – EnerGov is the city's new land management, permitting, licensing, and enforcement system which integrates licensing, permitting, and enforcement applications across the city into a single system.



LIVABLE

High-performing, safe, well-maintained and attractive buildings and infrastructure that accommodate a diverse set of community needs for working, playing and living.

Family Resource Schools (FRS) Program sustainability – FRS is funded by the city's General Fund, Boulder Valley School District (BVSD), Community Development Block Grant (CDBG) grant, program fees and charitable donations. Projected budget shortfalls have been an ongoing issue over several years as funding has remained flat from the city and BVSD and has been significantly reduced from the CDBG grant. Because of this, grants and contract awards have been static or slightly decreasing while program personnel costs have been rising. Increased the funding from the General Fund will allow the program to maintain in all existing schools.

North Central Boulder Community Plan & Alpine Balsam Area Plan – The city purchased the Alpine-Balsam site in late 2015 and agreed to lease buildings back to Boulder Community Hospital (BCH) during the transition to its new campus at Foothills and Arapahoe. BCH currently leases the main hospital, Medical Office Pavilion and parking garage until May 31, 2019. The 2019 budget proposal is for maintenance and operation expenses once BCH vacates the premises. All maintenance and operating expenses for the main hospital and Medical Pavilion, including the parking garage and surrounding site will become the city's responsibility. In addition to monthly expenses to preserve the building, the Approved Budget includes the cost to decommission the buildings.

Library feasibility study – The Civic Area Plan and the pending 2018 Master Plan recommend activation of the theater and gallery. The master plan also proposes expanding the space in the north building allocated to partners and BLDG61. There has also been interest from outside groups to expand the north building into a performing arts center. An assessment including review of flood regulations is needed to determine if it is feasible to renovate (or expand) the north building to meet BPL's programmatic goals. Building code and flood regulations will dictate the level of investment that can be made on the site and in the building.



CITY MANAGER'S MESSAGE



RESPONSIBLY GOVERNED

A local government that provides an excellent customer experience, responsibly manages the city's assets and makes data-driven decisions informed by community engagement.

Shifting funding sources – Several departments that receive funding from the General Fund are also supported by other funding sources. Due to this constrained environment, these departments proposed shifting General Fund expenses to more sustainable funding sources. This includes shifting Parks and Recreation funds to their other two funds as well as shifting Planning & Sustainability (P&S) costs to the Climate Action Plan (CAP) tax and the Planning & Development Services (P&DS) fund.

Health Care – For the second year in a row, the city received a flat rate increase in health care. For 2019 and ongoing, these savings will be repurposed to address retention efforts throughout the city and assist in any total compensation changes.



ACCESSIBLE & CONNECTED

A safe, accessible and sustainable multi-modal transportation system that connects people with each other and where they want to go. Innovation, inclusivity and open access to information fosters connectivity and promotes community engagement.

Website redesign – Bouldercolorado.gov is the city's primary platform for sharing information with the community. The current website was launched five years ago and must be redesigned to be customer service-driven, optimized for business processes and easier to navigate and use. In May 2018, the city engaged a consultant to develop a blueprint for a new city website, a more versatile organization of information, based on user research, testing and input from internal and external customers. 2019 funding is proposed to implement this blueprint through a website redesign. Funding will support change management, process improvement, design, content migration, and development work involved with a redesign.

Broadband – Building a true fiber backbone throughout Boulder will serve as a catalyst for many future investments and is a critical step in facilitating achievement of the vision to provide a world-class community telecommunications infrastructure to Boulder for the 21st century and beyond.

Broadband connectivity is a critical infrastructure service for quality of modern life, as is the case with roads, water, sewer and electricity. Based on the project's guiding principles, a backbone would be the first step to facilitate multiple future options for connectivity and access for every home, business, non-profit organization, government entity and place of education to access a fast, affordable, and secure connection.



CITY MANAGER'S MESSAGE



HEALTHY & SOCIALLY THRIVING

All Boulder residents enjoy high levels of physical and mental well-being and abundant recreational, cultural and educational opportunities in an environment where human rights are respected.

BeHeard Boulder – The city launched an online engagement platform, Be Heard Boulder, in March 2018 to allow individuals to provide input on policy decisions from their computers or phones, supporting more accessible and inclusive public participation. The 2019 goal is to double the number of projects featured and hit specific growth targets in unique views, registration and “engaged” participants.

Meals on Wheels – Each year the Housing & Human Services Department awards a \$75,000 subsidy to Meals on Wheels to provide lunch and weekly dinner meals at the senior centers. Beginning in 2019, the funding source of this contract will shift from the General Fund to the Health Equity Program within the Sugar Sweetened Beverage Tax Fund.

Human Relations Commission (HRC) grant funding – In 2018, city council approved one-time additional funding of \$30,000 to expand community cultural and inclusion grants and HRC community work. The 2019 budget would extend the \$30,000 one-time support to the HRC, bringing the total ongoing budget to \$61,000 for grantmaking, community outreach and inclusion events.

Library elimination of fees – In recent years, the industry trends has been to eliminate late fees as these fees disproportionately affect lower income and disadvantaged patrons. This budget recommends eliminating these fees.

Volunteer Management System – This request is for an Enterprise Wide Volunteer Management Software System which will facilitate the administrative work of managing volunteer data allowing for organization wide utilization of volunteers, not only in times of disaster or crisis, but also in support of creating organizational capacity and enhancing community engagement.

CONCLUSION

City departments approached the 2019 budget process in a thoughtful and strategic manner that continues to deliver essential services to the community and embraces Boulder’s vision for a sustainable future. As a result, the 2019 Approved Budget represents a conservative spending plan that supports community priorities while aligning expenditures with projected revenues to ensure the city is able to meet future community needs.

Respectfully submitted,

Jane S. Brautigam
City Manager



ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
City Attorney's Office Total			\$ 31,286	(0.30)	\$ 3,450	-
General Fund						
Reduction Total			\$ (150,094)	(1.30)	\$ -	-
		Eliminate outside legal consulting funds	\$ (28,277)	-	\$ -	-
		Eliminate Paralegal I - standard position	(21,663)	(0.30)	-	-
		Eliminate Paralegal II - standard position	(80,154)	(1.00)	-	-
		Reduce temporary law clerks personnel expense to be more in line with actual spending	(20,000)	-	-	-
Investment Total			\$ 181,380	1.00	\$ 3,450	-
		Add additional Assistant City Attorney I	\$ 90,690	1.00	\$ 3,450	-
		Add additional Assistant City Attorney I for Utilities Division	90,690	1.00	-	-
		Reallocate Law Clerk salary and reallocate salaries to temporary wages	-	(1.00)	-	-
City Clerk Total			\$ 61,529	1.00	\$ 140,948	-
General Fund						
Reduction Total			\$ (6,517)	-	\$ -	-
		Eliminate various non personnel expenses for cell phones, computer replacement business travel, and telecom charges (2018 Reduction)	\$ (6,517)	-	-	-
Investment Total			\$ 68,046	1.00	\$ 140,948	-
		Convert fixed-term Administrative Specialist II to standard ongoing position	\$ 68,046	1.00	\$ -	-
		Budget for biennial elections and campaign financing reimbursements	-	-	140,948	-
City Manager's Office Total			\$ (14,735)	(1.88)	\$ (289,072)	(1.00)
General Fund						
Reduction Total			\$ (142,785)	(1.88)	\$ (289,072)	(1.00)
		Salary savings on underfilled positions	\$ -	-	\$ (145,000)	-
		Eliminate Community Coordinator - standard position (2018 Reduction)	(84,941)	(0.88)	-	-
		Eliminate Chief Resilience Officer - fixed-term position (2018 Reduction)	-	-	(144,072)	(1.00)
		Eliminate Management Fellow - standard position (2018 Reduction)	(57,844)	(1.00)	-	-
Investment Total			\$ 128,050	-	\$ -	-
		2019 Growing Up Boulder partnership for engagement between the city and school-aged children	\$ 61,800	-	\$ -	-
		Citywide volunteer appreciation event	10,000	-	-	-
		Enterprise-wide volunteer management system software subscription	36,250	-	-	-
		Renewal of annual license and support for Be Heard Boulder online engagement platform	20,000	-	-	-
Citywide Total			\$ -	-	\$ 721,970	-
General Fund						
Investment Total			\$ -	-	\$ 721,970	-
		Pay off interfund loan for Hogan Pancost land purchase	\$ -	-	\$ 721,970	-
Communication Total			\$ (15,000)	-	\$ 205,904	1.00
General Fund						
Reduction Total			\$ (15,000)	-	\$ (90,000)	-
		Closed captioning - shift funding source to PEG dollars	\$ -	-	\$ (60,000)	-
		Downgrade Communication Manager to Communication Specialist II	(15,000)	-	-	-
		Reduce frequency of Community Newsletter from bimonthly to quarterly	-	-	(30,000)	-
Investment Total			\$ -	-	\$ 229,268	0.25
		Communication Specialist – Extend 2-year fixed-term position including associated operating costs	\$ -	-	\$ 29,268	0.25
		Phase II of City of Boulder website redesign project	-	-	200,000	-
Community Housing Assistance Program Fund						
Investment Total			\$ -	-	\$ 32,874	0.37
		Communication Specialist – Extend 2-year fixed-term position including associated operating costs	\$ -	-	\$ 32,874	0.37
Affordable Housing Fund						
Investment Total			\$ -	-	\$ 33,762	0.38
		Communication Specialist – Extend 2-year fixed-term position including associated operating costs	\$ -	-	\$ 33,762	0.38



ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Community Vitality Total			\$ (90,558)	(1.00)	\$ 512,237	-
General Fund						
Reduction Total			\$ (250,058)	(1.00)	\$ -	-
Eliminate Administrative Specialist II - standard position			\$ (50,058)	(1.00)	\$ -	-
Reduce and repurpose Flexible Rebate Program			(200,000)	-	-	-
Investment Total			\$ 68,750	-	\$ 89,615	-
Boulder Chamber's Innovation Venture - repurpose portion of the EV Rebate program to fund 2nd year of this program			\$ -	-	\$ 10,000	-
Boulder SBDC Advanced Industry Incubator - repurpose portion of the EV Rebate program to continue funding this program on ongoing basis following its initial funding in 2017 and 2018			50,000	-	-	-
Continue pilot Hill employee EcoPass program			-	-	79,615	-
Ongoing software applications support for Community Vitality parking systems through MOU with I&T			18,750	-	-	-
Downtown Commercial District Fund						
Investment Total			\$ 90,750	-	\$ 422,622	-
Downtown Boulder (CAGID and BID) employee EcoPass program participant and cost increases			\$ -	-	\$ 422,622	-
Ongoing software applications support for Community Vitality parking systems through MOU with I&T			18,750	-	-	-
Parking & Access Revenue and Control System (PARCS) ongoing equipment service agreement			72,000	-	-	-
Finance Total			\$ (178,623)	(1.30)	\$ -	-
General Fund						
Reduction Total			\$ (185,202)	(1.30)	\$ -	-
Eliminate Accountant - standard position			\$ (88,172)	(1.00)	\$ -	-
Eliminate Revenue and Licensing Officer - standard position			(38,030)	(0.30)	-	-
Reduce temporary employee funding for closed sworn pension plan administration			(59,000)	-	-	-
Investment Total			\$ 6,579	-	\$ -	-
Software license, maintenance and replacement funding for EnerGov software			6,579	-	-	-
Fire-Rescue Total			\$ (403,000)	(1.00)	\$ -	-
General Fund						
Reduction Total			\$ (403,000)	(1.00)	\$ -	-
Eliminate Code Enforcement/Investigations - standard position			\$ (128,000)	(1.00)	\$ -	-
Extend fleet replacement cycle and apparatus replacement life-cycles			(205,000)	-	-	-
Reduce non-personnel expenses such as office supplies, consulting and administrative staff training			(70,000)	-	-	-
General Governance Total			\$ -	-	\$ 93,000	-
General Fund						
Reduction Total			\$ (126,000)	-	\$ -	-
Reduce transfer to Convention & Visitors Bureau			\$ (126,000)	-	\$ -	-
Investment Total			\$ 126,000	-	\$ 93,000	-
Operation and management of citywide events			\$ 126,000	-	\$ 93,000	-
Housing & Human Services Total			\$ (522,479)	(4.00)	\$ 103,300	-
General Fund						
Reduction Total			\$ (622,479)	(4.00)	\$ (76,700)	-
Sell bus and contract out bus service for senior services and other city events			\$ -	-	\$ (76,700)	-
Eliminate Administrative Specialist - standard position			(71,500)	(1.00)	-	-
Eliminate Deputy Director of Human Services - standard position			(158,100)	(1.00)	-	-
Eliminate Planning Project Manager - standard position			(94,700)	(1.00)	-	-
Eliminate Senior Services Social Trips Program			(35,420)	-	-	-
Eliminate Strategic Initiatives Manager - standard position			(125,000)	(1.00)	-	-
Reduce department-wide non-personnel expenses			(34,500)	-	-	-
Reduce consulting and office supplies			(28,259)	-	-	-
Shift subsidy for Senior Services - Meals on Wheels from General Fund to Sugar Sweetened Beverage Tax Fund			(75,000)	-	-	-
Investment Total			\$ 100,000	-	\$ 180,000	-
Contingency for severe weather sheltering in the event it is not provided by non-profits			\$ -	-	\$ 180,000	-
Increase funding for Family Resource Schools (FRS) Program			70,000	-	-	-
Provide ongoing funding for Human Relations Commission (HRC) grants			30,000	-	-	-



ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Human Resources Total			\$ 193,280	(1.00)	\$ -	-
General Fund						
Reduction Total			\$ (181,720)	(1.00)	\$ -	-
		Eliminate Benefits Specialist - standard position	\$ (77,320)	(1.00)	\$ -	-
		Reduce employee recognition events and miscellaneous purchased services to be in line with actual spending	(104,400)	-	-	-
Investment Total			\$ 399,125	0.37	\$ -	-
		Repurpose health care savings for citywide retention efforts	\$ 375,000	-	\$ -	-
		Reallocate staff from Parks and Recreation to Human Resources	24,125	0.37	-	-
.25 Cent Sales Tax Fund						
Reduction Total			\$ (24,125)	(0.37)	\$ -	-
		Reallocate staff from Parks and Recreation to Human Resources	\$ (24,125)	(0.37)	\$ -	-
Innovation & Technology Total			\$ (384,480)	(2.00)	\$ 250,000	1.00
General Fund						
Reduction Total			\$ (384,480)	(2.00)	\$ -	-
		Eliminate Applications Support Manager - standard position	\$ (151,000)	(1.00)	\$ -	-
		Eliminate System Administrator - standard position	(121,580)	(1.00)	-	-
		Eliminate temporary staff	(8,000)	-	-	-
		Reduce various non-personnel expenses such as consulting, subscriptions and cell phones	(85,900)	-	-	-
		Reduce number of interns	(18,000)	-	-	-
Investment Total			\$ -	-	\$ 250,000	1.00
		Broadband Project Manager - new 2-year fixed-term position and associated operating funding for engagement activities	\$ -	-	\$ 250,000	1.00
Library & Arts: Arts Division Total			\$ (55,870)	-	\$ 250,000	-
General Fund						
Reduction Total			\$ (55,870)	-	\$ -	-
		Eliminate creative economy and cultural research projects	\$ (14,935)	-	\$ -	-
		Eliminate all contingency budgets	(26,435)	-	-	-
		Eliminate new pilot programs	(13,000)	-	-	-
		Reduce public events budget	(1,500)	-	-	-
Investment Total			\$ -	-	\$ 250,000	-
		Facility Based Arts and Cultural Grant Pilot Program	\$ -	-	\$ 250,000	-
Library & Arts: Library Division Total			\$ 535,191	2.75	\$ 190,000	-
General Fund						
Reduction Total			\$ (6,000)	-	\$ -	-
		Eliminate library catalog app subscription	\$ (6,000)	-	\$ -	-
Investment Total			\$ 441,191	2.75	\$ 190,000	-
		Creative Technologist – convert fixed-term to vacant standard position	\$ 85,000	-	\$ -	-
		Deep cleaning, maintenance and replacement of library furniture used by the public	75,000	-	-	-
		Main Library North Building Renovation Feasibility Assessment - General Fund Library Reserve	-	-	105,000	-
		Achieve fiscally constrained funding model in Library Master Plan	281,191	2.75	85,000	-
		Repurpose savings from Convention & Visitors Bureau to the Library	126,000	TBD	-	-
Library Fund						
Investment Total			\$ 100,000	-	\$ -	-
		Increase Library collection and materials available to patrons	\$ 100,000	-	\$ -	-



ATTACHMENT A: SIGNIFICANT CHANGES

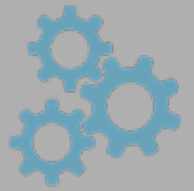
Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Municipal Court Total			\$ (90,167)	(1.00)	\$ (22,901)	-
General Fund						
Reduction Total			\$ (90,167)	(1.00)	\$ (22,901)	-
Eliminate Deputy Court Clerk - standard position			\$ (64,857)	(1.00)	\$ -	-
Reduce postage, collections, equipment replacement due to efficiencies			-	-	(22,901)	-
Eliminate miscellaneous non personnel expenses such as postage, purchased services, food, credit card processing fees, etc. (2018 Reduction)			(25,310)	-	-	-
Open Space & Mountain Parks Total			\$ 735,229	-	\$ (113,882)	-
General Fund						
Reduction Total			\$ -	-	\$ (113,882)	-
Reduce the subsidy from the General Fund to the Open Space Fund			\$ -	-	\$ (113,882)	-
Open Space Fund						
Investment Total			\$ 735,229	-	\$ -	-
Reallocate from CIP to operating for interim campus lease payment			\$ 715,000	-	\$ -	-
Software license, maintenance and replacement funding for EnerGov software and extension of a fixed term position			20,229	-	-	-
Parks & Recreation Total			\$ (320,676)	(3.25)	\$ (40,363)	-
General Fund						
Reduction Total			\$ (669,829)	-	\$ (40,363)	-
Reduce the subsidy from the General Fund to Recreation Activity Fund by eliminating vacant positions that are funded through the subsidy			\$ (187,271)	-	\$ (40,363)	-
Reductions due to operational efficiencies and realigning budget with historical spending patterns			(133,405)	-	-	-
Shift Fleet costs for Park Operations and Forestry to .25 Sales Tax Fund			(349,153)	-	-	-
.25 Cent Sales Tax Fund						
Investment Total			\$ 349,153	-	\$ -	-
Shift Fleet costs for Park Operations and Forestry to .25 Sales Tax Fund			\$ 349,153	-	\$ -	-
Recreation Activity Fund						
Reduction Total			\$ -	(3.25)	\$ -	-
Reduce the subsidy from the General Fund to Recreation Activity Fund by eliminating vacant positions that are funded through the subsidy			\$ -	(3.25)	\$ -	-
Planning & Sustainability Total			\$ (144,573)	(2.00)	\$ 585,240	3.44
General Fund						
Reduction Total			\$ (343,128)	(2.00)	\$ (83,195)	-
Eliminate Deputy Director for Planning - standard position			\$ (149,321)	(1.00)	\$ -	-
Eliminate Urban Designer - standard position			(112,000)	(1.00)	-	-
Reallocate a larger portion of Planning Director Position to the P&DS Fund			(46,346)	-	-	-
Reallocate climate commitment budget to CAP Tax Fund and Trash Tax			-	-	(50,000)	-
Reallocate larger portion of Chief Sustainability Officer to the CAP Tax Fund			-	-	(33,195)	-
Reallocate larger portion of Senior Environmental Planner to dedicated Trash Tax in General Fund			(35,461)	-	-	-
Investment Total			\$ -	-	\$ 68,083	1.00
Associate Planner for Comprehensive Planning - extend fixed-term position			\$ -	-	\$ 68,083	1.00
Planning & Development Services Fund						
Investment Total			\$ 198,555	-	\$ 192,157	2.44
Software license, maintenance and replacement funding for EnerGov software and extension of a fixed term position			\$ 152,209	-	\$ 47,295	0.44
Special Planning Projects Staffing (Administrative Specialist) - extend fixed-term position			-	-	81,189	1.00
Special Planning Projects Staffing (Planner I) - extend fixed-term position			-	-	63,673	1.00
Reallocate a larger portion of Planning Director Position to the P&DS Fund			46,346	-	-	-
Climate Action Plan Tax Fund						
Investment Total			\$ -	-	\$ 408,195	-
Solar Project Support for the Energy Impact Offset Fund for implementation of new solar projects			\$ -	-	\$ 350,000	-
Reallocate larger portion of Chief Sustainability Officer to the CAP Tax Fund			-	-	33,195	-
Reallocate climate commitment budget to CAP Tax Fund and Trash Tax			-	-	25,000	-



ATTACHMENT A: SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Police Total			\$ (543,105)	(3.50)	\$ 180,013	-
	General Fund					
		Reduction Total	\$ (660,712)	(4.50)	\$ (84,965)	-
		Eliminate Dispatch Supervisor - standard position	\$ (89,465)	(1.00)	-	-
		Eliminate HR/Training Administrative I -standard position	(53,410)	(1.00)	-	-
		Eliminate Maintenance Person - standard position	(51,137)	(1.00)	-	-
		Eliminate Photo Radar Process Server - standard positions	-	(1.50)	(84,965)	-
		Savings created by vacancies due to turnover, retirement, etc.	(466,700)	-	-	-
		Investment Total	\$ 117,607	1.00	\$ 264,978	-
		Electronic Ticket Writers	\$ 21,987	-	\$ 109,178	-
		Police Officer - new standard position	89,699	1.00	5,800	-
		Update to 2013 Police Master Plan	-	-	150,000	-
		Software license, maintenance and replacement funding for EnerGov software	5,921	-	-	-
Public Works Total			\$ 752,732	-	\$ 1,583,290	1.66
	General Fund					
		Reduction Total	\$ (517,781)	-	\$ -	-
		General reduction in non personnel expenses	\$ (40,000)	-	\$ -	-
		Reallocate funding for a temporary position that assists with FAM CIP project management to the Facilities Renovation and Replacement Fund	(52,000)	-	-	-
		Remove contingency funding for general fund equipment replacement	(34,326)	-	-	-
		Remove funding for leased off space that is no longer required	(391,455)	-	-	-
		Investment Total	\$ 195,200	-	\$ 1,402,248	-
		Facility operations & maintenance at Alpine-Balsam Buildings (Hospital and Medical Pavilion)	\$ -	-	\$ 807,000	-
		Facility operations & maintenance at Alpine-Balsam parking garage	28,000	-	397,000	-
		Radio operations & maintenance and replacement of infrastructure	167,200	-	-	-
		Chautauqua Access Management Plan (CAMP) - Program operations & revenue	-	-	198,248	-
	Facilities Renovation and Replacement Fund					
		Investment Total	\$ 52,000	-	\$ -	-
		Reallocate funding for a temporary position that assists with FAM CIP project management to the Facilities Renovation and Replacement Fund	\$ 52,000	-	\$ -	-
	Planning & Development Services Fund					
		Investment Total	\$ 228,313	-	\$ 80,851	0.75
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 9,909	0.09
		Software license, maintenance and replacement funding for EnerGov software and extension of a fixed term position	228,313	-	70,942	0.66
	Transportation Fund					
		Investment Total	\$ 375,000	-	\$ 50,646	0.46
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 50,646	0.46
		Funding for removal and replacement of trees infected by Emerald Ash Borer (EAB) within Public Works - Transportation properties	375,000	-	-	-
	Water Fund					
		Investment Total	\$ 260,000	-	\$ 27,525	0.25
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 27,525	0.25
		Recycle waste materials from utility excavations for use as road base material	150,000	-	-	-
		Valve maintenance in the water distribution system	110,000	-	-	-
	Wastewater Fund					
		Investment Total	\$ -	-	\$ 11,010	0.10
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 11,010	0.10
	Stormwater/Flood Fund					
		Investment Total	\$ 160,000	-	\$ 11,010	0.10
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 11,010	0.10
		Transient camp cleanup costs along drainageways	160,000	-	-	-





2 | CITYWIDE CONTEXT & STRATEGY

General City Information

- History of Boulder & City Government
- Tourism, Arts, & Culture
- Education & Business Trends
- Population Growth
- Demographics
- Environmental Stewardship
- Awards & Recognitions

Budget Philosophy & Process

- Budget Philosophy
- Budget Basics
- Budget Process
- Schedule of Budget Process by Month
- Budget Amendments
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Strategic & Long-Term Planning

- Strategic Planning
- Long-term Financial Planning



GENERAL CITY INFORMATION

History of Boulder & City Government

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.

Boulder City was part of the Nebraska Territory until February 28, 1861, when the U.S. Congress created the Territory of Colorado. As development continued, the town of Boulder was incorporated and local government formalized in 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 from among the council members, both of whom serve two-year terms. City Council members are elected at-large and are non-partisan.

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 continues today.

Tourism, Arts, & Culture

As a precursor to Boulder's position as a top tourist destination, Boulder was approved in 1897 as a site for a Chautauqua (a traveling show that provided education combined with entertainment). 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.



GENERAL CITY INFORMATION

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.

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.

Demographic Characteristics

Population	108,707	(1)
Median Age	28.5	(2)
Median Education	73% with Bachelor's degree or +	(2)
Median Family Income	\$113,391	(2)
Median Household Income	\$70,158	(1)
Per Capita Income	\$40,037	(2)
Median Sales Price - Detached Home	\$860,000	(1)
Median Rent	\$1,313	(2)
% of Population in Poverty	22.0%	(2)
Unemployment Rate	2.7%	(3)

(1) City of Boulder Community Profile

(2) American Community Survey

(3) Bureau of Labor Statistics (May 2017)



GENERAL CITY INFORMATION

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 five 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 has received numerous and varied awards including, but not limited to: Best Small Cities in the U.S. (National Geographic Traveler 2018), Beer City to Watch (Food & Wine 2018), Top Destinations on the Rise (Expedia 2018), America's Most Artistic Towns (Expedia 2018), 8 Most Underrated Cities in America (Jetsetter 2018), Top 13 Cycling Cities in the U.S. (Travel Channel 2018), The Happiest City in the U.S. (National Geographic 2017), #1 - Top 10 Fittest Cities in the U.S. (Self 2017), #1 - 2017 Bloomberg Brain Concentration Index (Bloomberg 2017), Most Breweries Per Capita (Datafiniti 2017), and 12 Most Dog-Friendly Towns in the West (Sunset 2017).



Junior Ranger Program



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 operate 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 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. Simply, 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, the 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 PHILOSOPHY & PROCESS

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 budget may be brought forward for council consideration. Once adopted, within the parameters of policy guidelines, departments are given full spending authority for their budgets.

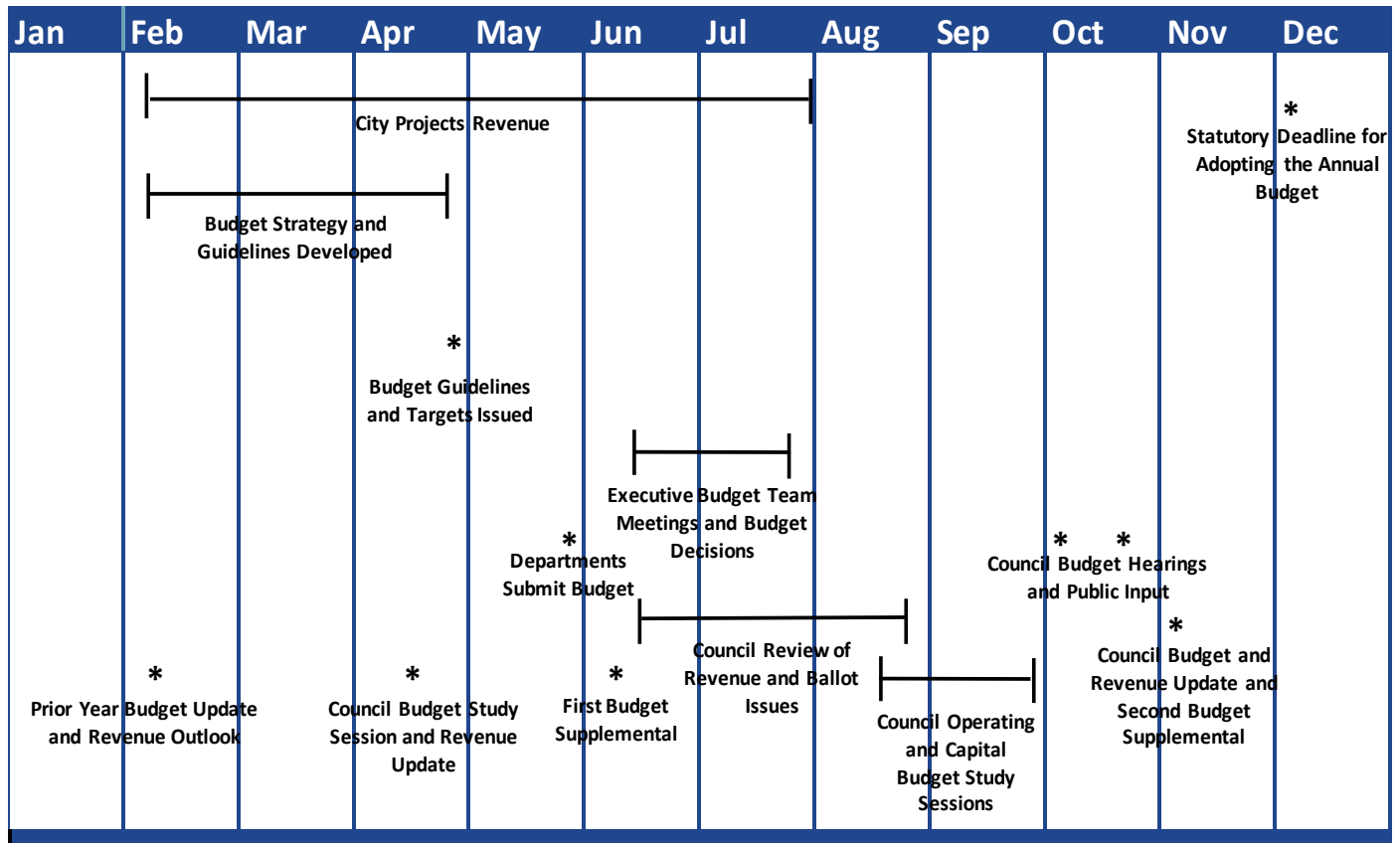
The City of Boulder Charter establishes the budget process time line. The development schedule is designed to fit within the charter mandate and to allow for active and early participation by the City Council, with an emphasis on public input. The city's budget is developed throughout the year, but the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

- In February, the city begins developing five-year revenue projections along with preliminary cost projections.
- In April/May, Council is updated on the approved budget and current economic conditions. At this time, policy issues are presented and council provides budget development direction for the City Manager's consideration. The city then compiles the budget guidelines manual, which provides the basis for the development of each department's budget.
- Departments begin developing their detailed budgets including any relevant capital budgets with review by boards or commissions, where appropriate.
- In June/July, the City Manager and Executive Budget Team review department budgets and meet with staff to discuss the proposals submitted by departments.
- In August, City Council holds a study session to review the Capital Improvement Program (CIP).
- In September, the City Manager's Recommended Budget is made available to the public and presented to the City Council during a study session.
- In October, the budget and annual appropriation ordinances for the coming fiscal year are adopted during public hearings. The public is given the opportunity to comment on the Recommended Budget during October Council meetings.
- The Approved Budget document is printed and made available to staff and the public before the beginning of the new fiscal year.



BUDGET PHILOSOPHY & PROCESS

SCHEDULE OF BUDGET PROCESS BY MONTH



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 the annual budget approval, additional adjustments may be brought forward for council consideration.



BUDGET PHILOSOPHY & PROCESS

Fund Accounting

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

- **Governmental funds** are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked 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 like 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 Fund Accounting

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	Capital Improvement: CCS	Stormwater/Flood Management Utility	Workers' Compensation Insurance	
	Affordable Housing	Transportation	Community Development Block Grant		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 Investment Partnership Grant		Boulder Junction Access GID Parking	Computer Replacement	
	Boulder Municipal Property Authority	General Obligation Debt Service				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 Sustainability + Resilience Framework and a Boulder Valley Comprehensive Plan that aligns with that framework. Through the adoption of a Sustainability + Resilience Framework, the city has identified several outcomes necessary for Boulder's vision of a great community. The seven outcomes are:



SAFE



HEALTHY & SOCIALLY
THRIVING



LIVABLE



ACCESSIBLE &
CONNECTED



ENVIRONMENTALLY
SUSTAINABLE



RESPONSIBLY
GOVERNED



ECONOMICALLY
VITAL

The Boulder Valley Comprehensive Plan, Department Master Plans and Strategic Plans, and Subcommunity or 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.



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, shifts in spending patterns away from taxable goods toward non-taxable services, and the growth in internet shopping.

To continue to provide a sound financial future, the city has:

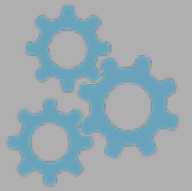
- Appointed two Blue Ribbon Commissions to study and make recommendations regarding revenue and expenditure policy issues.
- Formed internal cross-departmental teams to study revenue and expenditure issues and trends.
- Approved robust financial management policies including:
 - Developing and adhering 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 to ensure growth pays its own way.
- Implemented a new, market based, compensation structure for 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.



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3 | SOURCES & USES

Citywide Summary of Sources & Uses

- Funds Summary
- Combined Budget Summary
- Key Budget Assumptions
- Historical Staffing Levels
- Staffing Levels by Department

Citywide Sources (Revenues)

- Citywide Revenues
- Sales & Use Tax Revenue
- Property Tax Revenue
- General Fund Revenues

Citywide Uses (Expenditures)

- Citywide Expenditures
- General Fund Expenditures
- Interfund Transfers



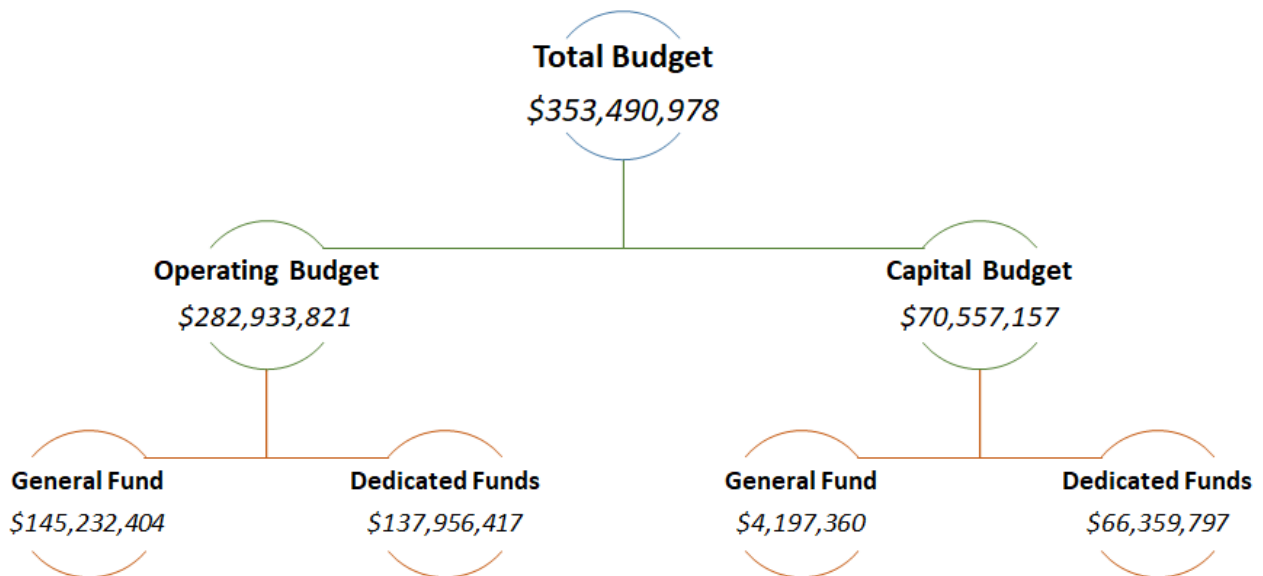
CITYWIDE SUMMARY OF SOURCES & USES

Citywide Summary of Sources & Uses

The 2019 Approved Budget totals \$353.7 million and represents a 9.1 percent decrease over the 2018 Budget for all funds, including Governmental, Enterprise, Internal Service, and Capital Improvement funds. The primary factor in this budget decrease is a proposed \$41.1 million decrease in capital spending over 2018 and concerted efforts in Sales and Use tax driven funds to decrease ongoing expenses to reflect the flattening of the retail sales tax portion.

The proposed operating budget of \$283.2 million represents a 2.0 percent increase compared to 2018. The 2017 November ballot included several high dollar budget items that were not accounted for in the 2018 budget due to timing of the election. This included the renewal and extension of the Utility Occupation tax for the Electric Utility Development project and the Community, Culture, and Safety Sales and Use tax. Additionally, staff projected a flat budget for the Sugar Sweetened Beverage Distribution tax due to lack of sufficient data at the time of the budget. In February 2018, council passed an adjustment to the base budget, accounting for these additional items. When those are included in the 2018 budget, the 2019 operating budget is flat compared to the revised 2018 budget.

2019 Approved Budget



The funds summary table on the following page provides an executive summary of the city's funds, drawing from projected January 1, 2019 beginning and December 31, 2019 ending 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 2017 actual and 2018 revised budget amounts. Moreover, each fund's emergency reserve policy and current balances are summarized in the Appendix section of this document.



CITYWIDE SUMMARY OF SOURCES & USES

FUNDS SUMMARY (in \$1,000s)

Fund	Projected Fund Balance					Variance
	As of 1/1/2019	Estimated Revenues	Appropriations	As of 12/31/2019		
General	\$ 45,957	\$ 152,597	\$ 158,160	\$ 40,394	\$ (5,563)	
.25 Cent Sales Tax	2,478	8,601	7,574	3,505	1,027	
Affordable Housing	5,331	5,052	6,347	4,036	(1,295)	
Airport	1,988	641	455	2,174	186	
Boulder Junction GID Parking	226	446	575	97	(130)	
Boulder Junction Access GID TDM	414	1,057	663	808	394	
Boulder Junction Improvement	1,976	1,267	350	2,893	917	
Capital Development	8,566	1,519	19	10,066	1,500	
Capital Improvement CCS	99	10,125	6,965	3,260	3,161	
Climate Action Plan	113	2,067	2,104	76	(37)	
Community Development Block Grant (CDBG)	-	732	732	-	-	
Community Housing Assistance Program	49	2,953	2,965	37	(12)	
Compensated Absences	2,617	900	901	2,617	-	
Computer Replacement	8,551	2,842	3,619	7,775	(776)	
Downtown Commercial District	9,418	10,247	7,322	12,343	2,925	
Equipment Replacement	6,771	1,254	1,135	6,891	120	
Facility Renovation and Replacement	5,649	3,490	4,821	4,318	(1,331)	
Fleet Operations and Replacement	17,057	9,671	7,013	19,714	2,658	
HOME Investment Partnership Grant	-	1,095	1,095	-	-	
Library	865	1,516	1,460	921	56	
Lottery	114	1,007	1,007	114	-	
Open Space and Mountain Parks	16,935	30,043	29,213	17,765	831	
Permanent Park and Recreation	1,428	3,381	4,042	767	(661)	
Planning and Development Services	7,049	12,103	13,081	6,071	(978)	
Property and Casualty Insurance	4,820	2,146	2,535	4,430	(390)	
Recreation Activity	1,902	10,327	10,757	1,472	(430)	
Stormwater/Flood Management Utility	13,921	13,754	9,917	17,759	3,837	
Sugar Sweetened Beverage Distribution Tax	-	3,800	3,800	-	-	
Telecommunications	2,206	583	513	2,275	70	
Transit Pass GID	19	17	17	18	-	
Transportation	6,856	39,454	41,579	4,731	(2,125)	
Transportation Development	1,623	1,109	843	1,889	265	
University Hill Commercial District	900	563	596	867	(34)	
Wastewater Utility	7,494	27,649	27,092	8,050	556	
Water Utility	29,378	36,272	35,870	29,780	402	
Worker's Compensation Insurance	1,929	2,270	2,729	1,469	(460)	
Totals	\$ 214,695	\$ 402,550	\$ 397,868	\$ 219,378	\$ 4,683	

Note: The table above reflects the impact of the 2019 budget, including estimated revenues (with transfers in) and appropriations (with transfers out), on projected unreserved fund balance.



CITYWIDE SUMMARY OF SOURCES & USES

COMBINED BUDGET SUMMARY

Revenues	2017 Actual	2018 Approved	2019 Approved
Sales and Use Taxes	\$ 138,550,548	\$ 125,998,186	\$ 136,326,566
Charges for Services	75,190,096	81,973,629	85,225,213
Property Tax	38,653,591	46,450,866	47,656,431
Intergovernmental Revenues	16,121,478	12,231,190	17,193,621
Franchise Taxes	12,606,407	10,836,019	16,022,358
Licenses, Permits & Fines	13,676,471	13,417,474	12,971,777
Development & Impact Fees	18,677,764	16,758,195	10,455,436
Accommodation-Admission Taxes	8,932,375	8,877,110	9,633,075
Debt Issuance Proceeds	-	51,858,482	4,200,000
Other Revenues	9,426,584	3,440,443	4,052,962
Specific Ownership & Tobacco Tax	2,727,140	2,446,198	2,771,211
Leases, Rents & Royalties	6,873,877	3,943,169	2,762,948
Interest & Investment Earnings	6,742,870	2,590,795	2,720,958
Development Excise Taxes	3,104,664	2,514,213	2,397,016
Grant Revenues	10,200,326	5,358,988	2,340,329
Misc Sales of Materials & Goods	2,488,833	2,202,802	2,289,929
Interfund Transfers*	30,506,221	-	-
Totals	\$ 394,479,244	\$ 390,897,759	\$ 359,019,830

Expenditures	2017 Actual	2018 Approved	2019 Approved
Personnel	\$ 146,357,021	\$ 147,661,792	\$ 148,594,305
Operating	74,185,343	84,348,535	95,890,179
Capital	100,818,171	111,654,239	70,557,157
Debt Service	34,947,344	27,731,152	21,990,494
Interdepartmental	28,435,336	17,814,296	16,713,844
Totals	\$ 384,743,215	\$ 389,210,015	\$ 353,745,979

*For budgeting purposes, this is captured on the expense side but realized in revenues when reporting previous year actuals.

Note: This chart represents 100 percent of all City revenues and expenditures.



CITYWIDE SUMMARY OF SOURCES & USES

Key Budget Assumptions

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

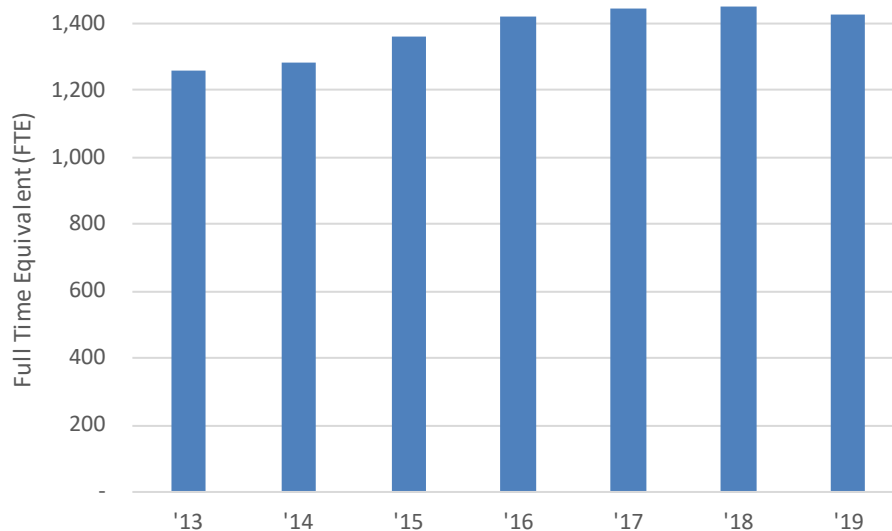
KEY ASSUMPTIONS

	Rate of Change
Non-Personnel Budgets, Rate of Increase	0.00%
Anticipated Personnel General Salary Increases by Employee Group	
Management/Non-union	3.00%
Boulder Municipal Employees Association*	3.28%
Fire*	2.75%
Police*	3.50%

* As stipulated in each bargaining unit agreement.

Historical Staffing Levels

One measure of personnel cost pressure is the size of city staff, which is measured by standard full-time equivalents (FTEs). The 2019 Approved Budget includes a citywide staffing level of 1,432.58 FTE. As can be seen in the chart below, the city manages staffing levels in connection with changing economic conditions and revenue projections.



CITYWIDE SUMMARY OF SOURCES & USES

Staffing Levels by Department

The 2019 Approved Budget proposes a total city staffing level of 1,432.58 FTE. This represents a 32.49 net FTE decrease over 2018 staffing levels. In 2018, several positions were added off cycle to address high priority needs including the extension of the Utility Occupation Tax to work on the Electric Utility Development project and the addition of three planning staff to address the council workplan. Therefore, revised 2018 staffing levels are presented in this document to reflect a more accurate year over year comparison. Embedded in the 2019 staffing level is a mixture of new standard positions, extensions/conversions of existing fixed-term positions, ongoing standard staffing reductions as well as expired fixed-term positions not budgeted in 2019.

STAFFING LEVELS BY DEPARTMENT

	2018 Revised Staffing	2018 Reductions	2019 Net (Reductions)/ Adds	2019 Staffing	Council Decisions	2019 Approved Budget Staffing
City Attorney's Office	28.30		(0.30)	28.00		28.00
City Clerk	4.00			4.00		4.00
City Manager's Office	16.88	(2.88)		14.00		14.00
Communication	14.75		(0.50)	14.25	1.00	15.25
Community Vitality	48.24		(1.00)	47.24		47.24
Electric Utility Development	6.50			6.50		6.50
Finance	46.81		(2.81)	44.00		44.00
Fire-Rescue	124.00		(1.00)	123.00		123.00
General Governance	1.00			1.00		1.00
Human Resources	23.63		(0.63)	23.00		23.00
Housing & Human Services	52.57		(4.00)	48.57		48.57
Innovation & Technology	43.75		(2.00)	41.75		41.75
Library & Arts	77.00		(1.75)	75.25	2.50	77.75
Municipal Court	19.35		(1.00)	18.35		18.35
Open Space & Mountain Parks	126.35		(4.75)	121.60		121.60
Parks & Recreation	146.12		(4.62)	141.50		141.50
Planning & Sustainability	58.88		(4.34)	54.54		54.54
Police	291.75		(3.50)	288.25		288.25
Public Works	335.19		(0.91)	334.28		334.28
Totals	1,465.07	(2.88)	(33.11)	1,429.08	3.50	1,432.58

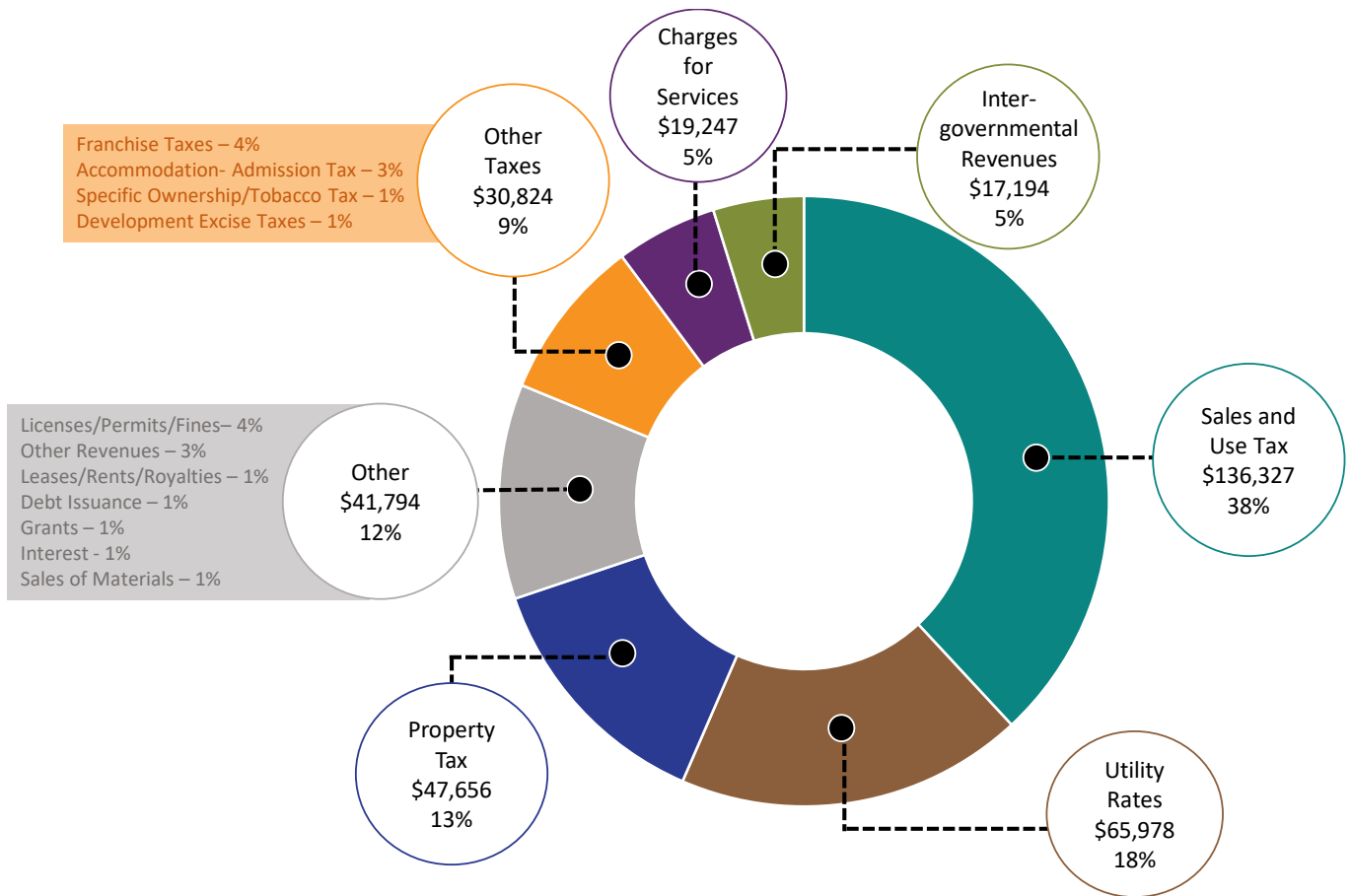


CITYWIDE SOURCES (REVENUES)

Citywide Sources (Revenues)

The 2019 Approved Budget is based on projected citywide revenues of \$359.0 million, representing an 8.2 percent decrease over the total revenues projected for the 2018 Budget, mainly due to a debt issuance in 2018. The three largest revenue sources for the city are Sales and Use taxes, utility rate charges, and Property taxes. These three funding sources represent roughly 70 percent of the total sources of city funds.

CITYWIDE SOURCES (REVENUES) FOR 2019 (in \$1,000s)



TOTAL = \$359,019,830

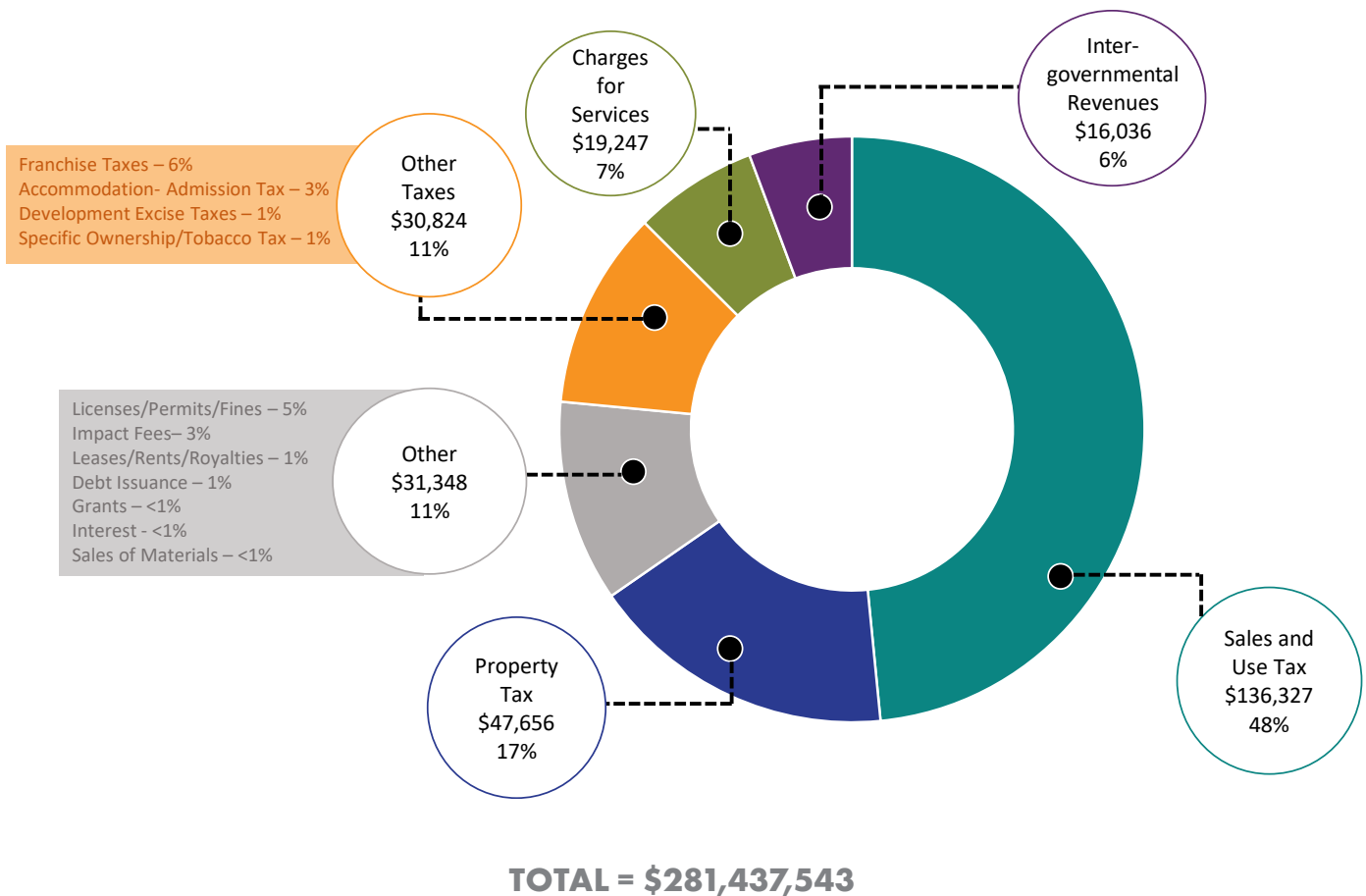


CITYWIDE SOURCES (REVENUES)

Citywide Sources, Excluding Utilities

The figure below represents citywide revenue sources without Water, Wastewater, or Stormwater Utilities. Utility fees are based on use of the systems, and are not reflective of economic conditions.

CITYWIDE SOURCES (REVENUES) FOR 2019, EXCLUDING UTILITIES (in \$1,000s)

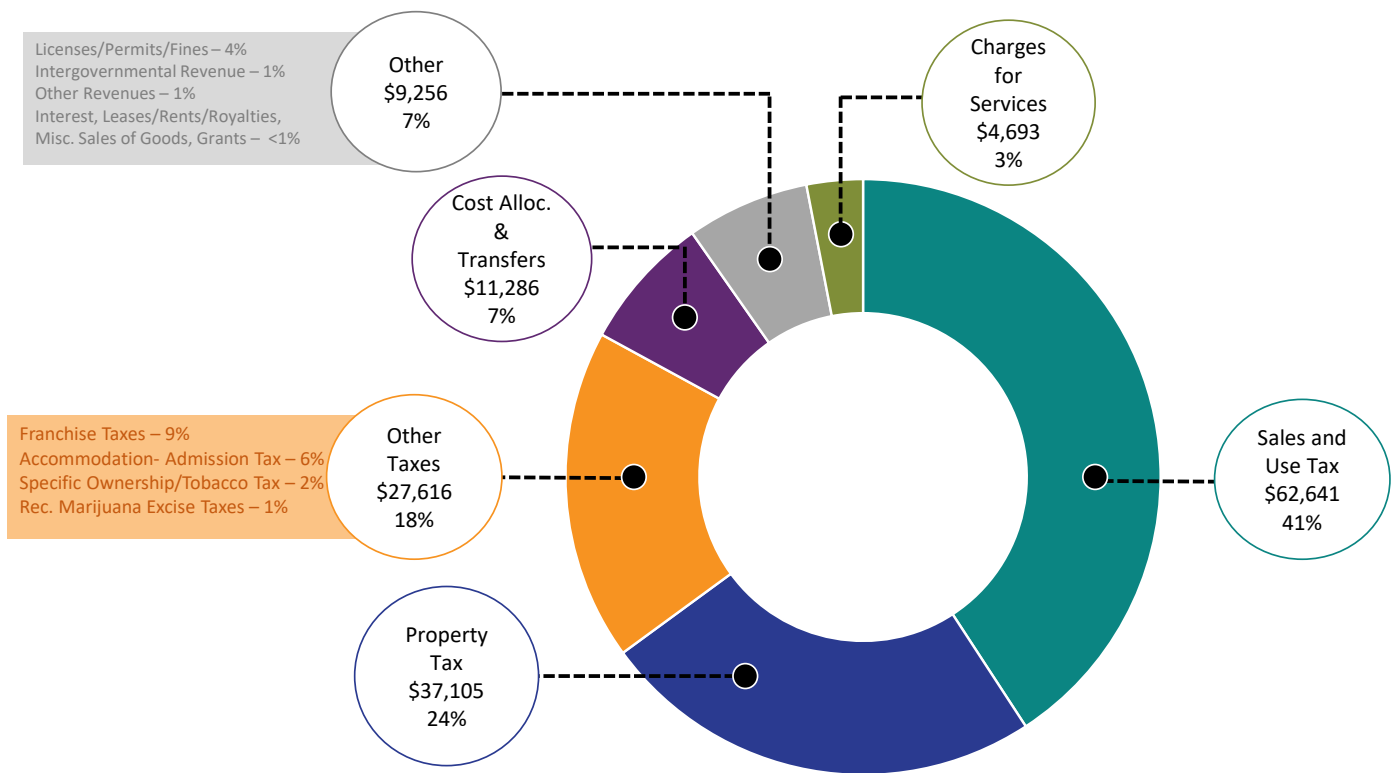


CITYWIDE SOURCES (REVENUES)

General Fund Sources (Revenues)

The 2019 Approved Budget is based on projected General Fund revenues of \$152.6 million, which represents a 6.3 percent increase over the total revenues projected for the 2018 budget. This increase is largely due to the extension of the Utility Occupation tax that was not included in the adopted 2018 budget.

GENERAL FUND SOURCES (REVENUES) FOR 2019 (in \$1,000s)



TOTAL = \$152,597,427

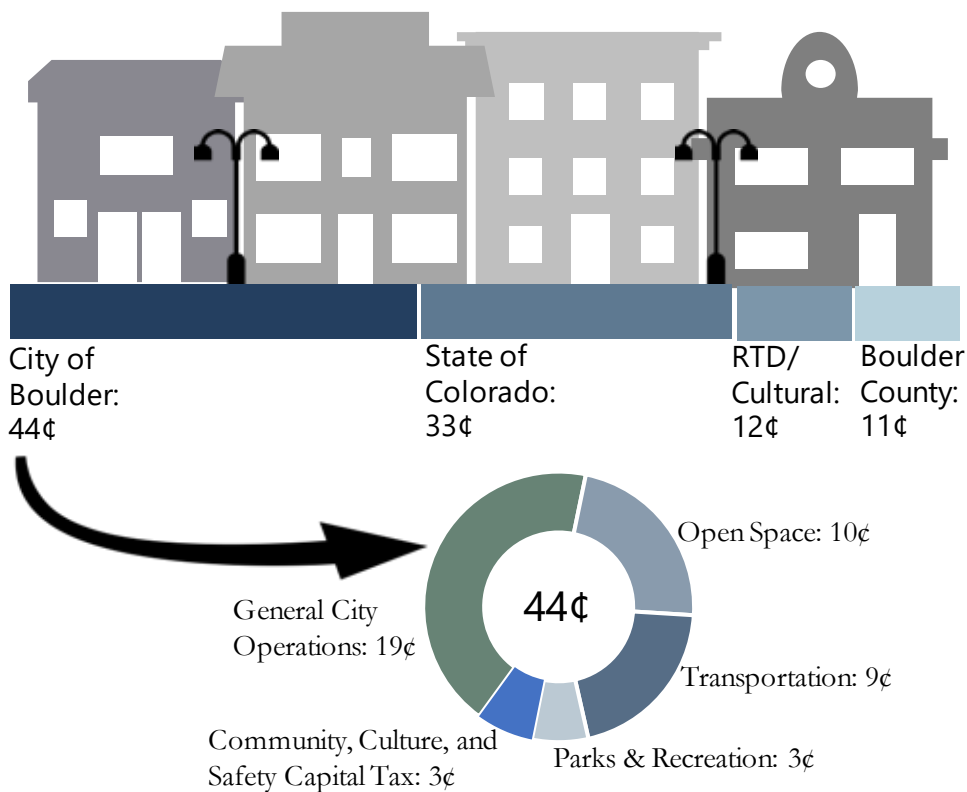


CITYWIDE SOURCES (REVENUES)

Sales & Use Tax Revenue

Sales and Use taxes comprise 38 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. For every retail tax dollar collected in Boulder, the city retains 44 cents, which is distributed across the city's General Fund, Open Space Fund, Transportation Fund, .25 Cent Sales Tax Fund (which supports Parks and Recreation), and the Community Culture, and Safety Capital Tax.

For every retail tax \$ collected in Boulder:

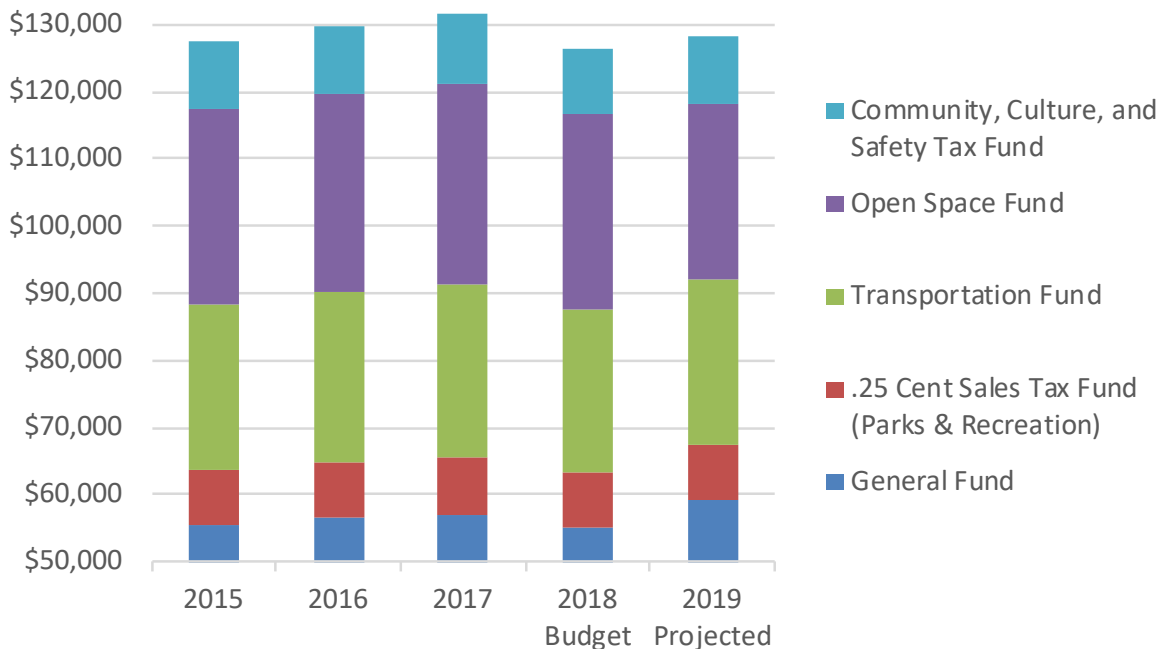


CITYWIDE SOURCES (REVENUES)

Sales & Use Tax Revenue, Continued

As of June 2018, retail sales tax, which is nearly 80 percent of total Sales and Use tax revenue, has grown slowly and is up 1.9 percent over 2017. The 2019 Approved Budget projects retail sales tax will continue to grow slowly and assumes a one percent increase above a 2018 end-of year projection of one percent growth over 2017. Through June 2018, use tax revenues are up markedly over 2017. Most notably, construction use tax is up 46.1 percent and business use tax is up 27.8 percent. While these results are positive and will provide needed revenue to meet the community's priorities, the city considers much of this increase one-time.

SALES TAX REVENUES 2015-2019 (in \$1,000s)



CITYWIDE SOURCES (REVENUES)

Sales & Use Tax Revenue, Continued

SALES & USE TAX COMPONENTS IN 2019

	Rate	Start Date	Expiration Date
Transportation Fund	0.15%	January 1, 2014 [1]	December 31, 2019
Community, Culture, and Safety Tax Fund	0.30%	January 1, 2018	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 [2]	December 31, 2039
Open Space Fund	0.33%	January 1, 1990 [3]	N/A
General Fund	1.00%	January 1, 1964	N/A
General Fund	0.38%	January 1, 2009 [4]	N/A
General Fund	0.15%	January 1, 2010 [5]	N/A
Open Space Fund	0.40%	January 1, 1967	N/A
Transportation Fund	0.60%	January 1, 1967	N/A
2019 Total	3.86%		

[1] A temporary Sales and Use Tax for Transportation was approved by voters in 2013 to bridge the gap of sales tax until 2020.

[2] 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.

[3] 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.

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

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

ADDITIONAL SALES & USE TAX

	Rate	Start Date	Expiration Date
Recreational Marijuana Sales and Use Tax	3.50%	January 1, 2014	N/A



CITYWIDE SOURCES (REVENUES)

Sales & Use Tax Revenue, Continued

Looking forward to the next fifteen years, the projected Sales and Use tax rate will include several changes, including:

2019: Portion of Open Space tax shifts to General Fund

2020: Overall Sales and Use tax rate declines due to expiration of a portion of Transportation tax and a portion of Open Space tax shifts to Transportation Fund.

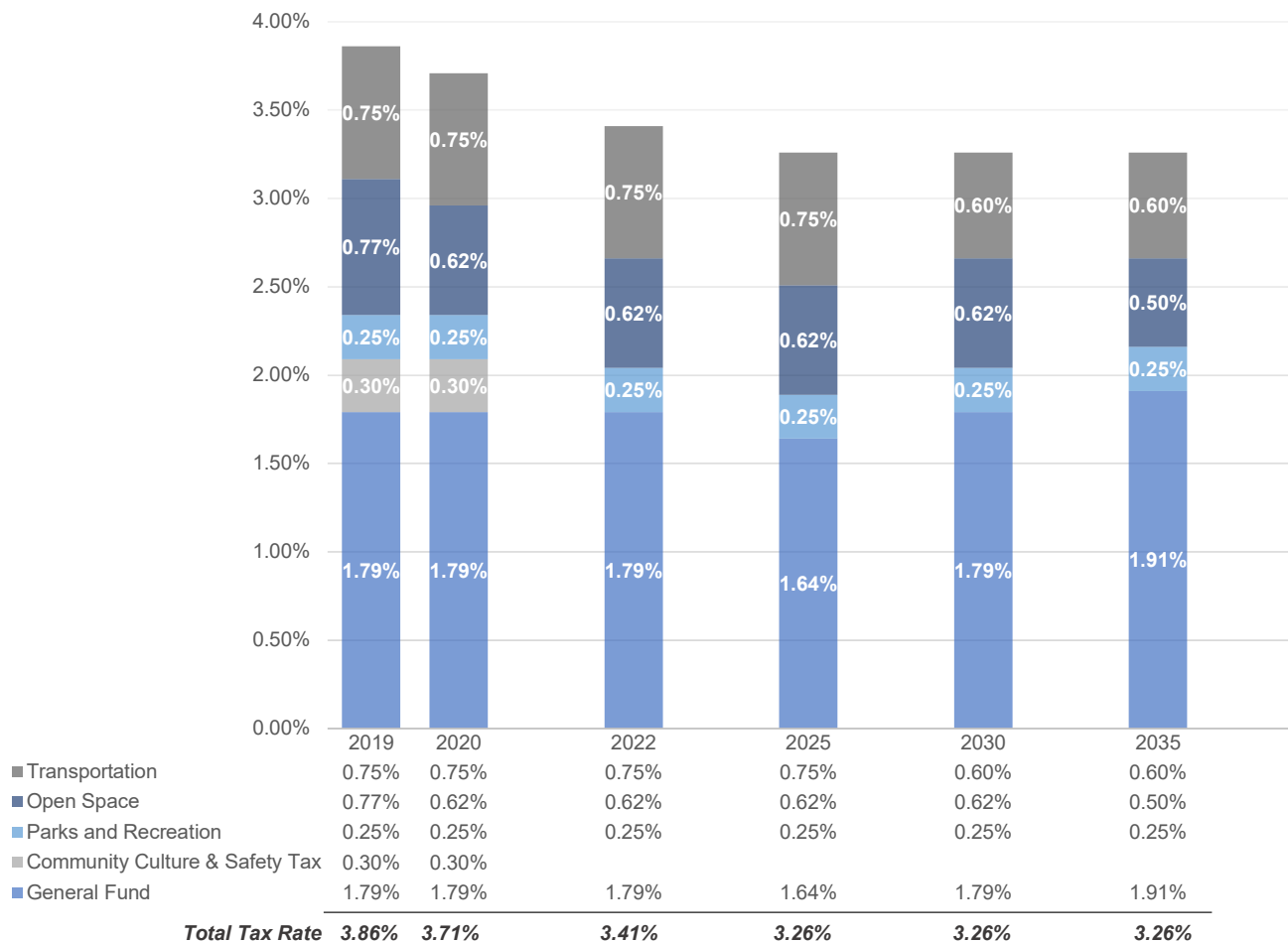
2022: Overall Sales and Use tax rate declines due to expiration of the Community, Culture, and Safety tax.

2025: Overall Sales and Use tax rate declines due to expiration of a portion of General Fund tax.

2030: Portion of Transportation tax shifts to General Fund.

2035: Portion of Open Space tax shifts to General Fund.

CITY OF BOULDER SALES TAX RATE 2019-2035



CITYWIDE SOURCES (REVENUES)

Property Tax Revenue

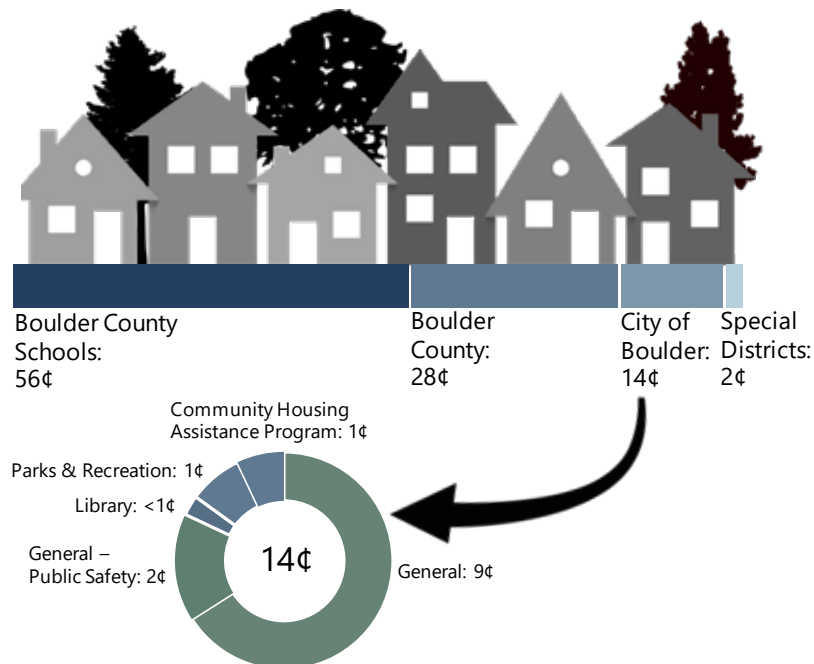
In addition to the general citywide property tax, which is paid by every taxable property in the city, there are several special districts within the community that levy a separate property tax. Property tax revenue estimates for 2019 used the city's mill levy and current citywide assessed value. In 2017, residential property value increased relative to non-residential property across the state. As such, the state approved to change the 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 percent. Changes to conform to the requirements of the Gallagher Amendment decreased the residential assessment rate to 7.20 percent from 7.96 percent. As a result, even though property values have increased, residential property taxes did 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, for every \$100,000 of home value, homeowners pay \$86.26 in taxes to the City of Boulder (\$100,000 multiplied by the assessment rate (7.20 percent) and the multiplier for the mill levy for the City of Boulder (0.011981)). For every \$100,000 in commercial value, business owners are subject to the same formula, but are taxed on 29 percent of the property's value, or \$29,000 for a total tax liability of \$347.

For every dollar of property tax collected in Boulder through the General citywide tax rate, the city receives 14 cents. Of these 14 cents, 10 cents go to General City Operations, 2 cents go to Public Safety, 1 cent goes to Parks and Recreation, and less than 1 cent goes to the Library.

For every property tax \$ collected in Boulder:



CITYWIDE SOURCES (REVENUES)

Property Tax Revenue, Continued

The revenue received from the Forest Glenn Special District, Downtown Commercial District and the University Hill Commercial District are still restricted to the Denver-Boulder Consumer Price Index (CPI) and a local growth factor, as provided by the Taxpayers' Bill of Rights (TABOR) Amendment to the Colorado Constitution. In the November 4, 2008 election, city voters approved the removal of the remaining TABOR restriction on the General Governance property tax with a phase-in period and without any specific restriction on the use of the "de-Bruced" funds.

MILL LEVY & PROJECTED REVENUE

Taxing Entity	Tax Year	Revenue Year		2019 Projected Revenue
	2018	2019	2019 Projected Revenue	
	Mill Levy	Projected Temporary Credit	Projected Adjusted Mill Levy	
General Citywide	11.981	-	11.981	\$ 44,871,928
CAGID*	9.990	6.485	3.505	\$ 1,355,750
UHGID*	4.984	3.376	1.608	\$ 45,320
Boulder Junction - Parking	10.000	-	10.000	\$ 334,783
Boulder Junction - Transportation**	5.000	-	5.000	\$ 1,037,666
Forest Glenn*	2.310	1.197	1.113	\$ 10,984

* These districts are still under TABOR requirements for retaining revenue.

** This estimate includes payment in lieu of property taxes.

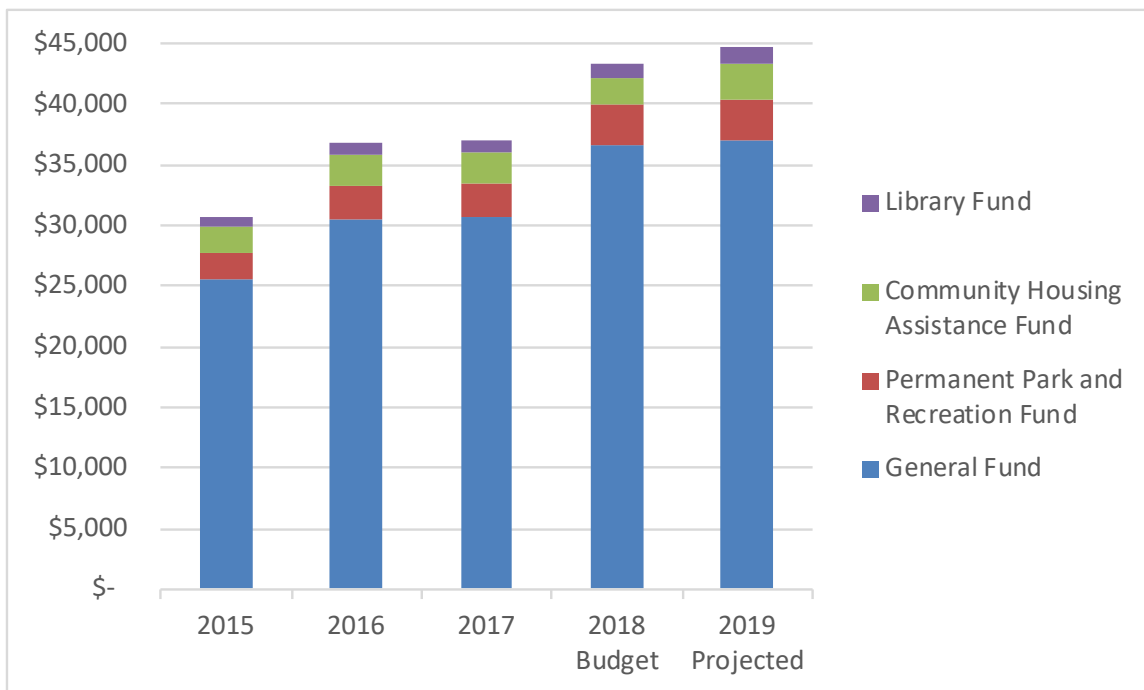


CITYWIDE SOURCES (REVENUES)

Property Tax Revenue, Continued

The approved citywide mill levy rate for 2019 is the same as in 2018. The Property Tax chart below shows the past five years of actual revenue collected.

PROPERTY TAX REVENUES 2015-2019 (in \$1,000s)

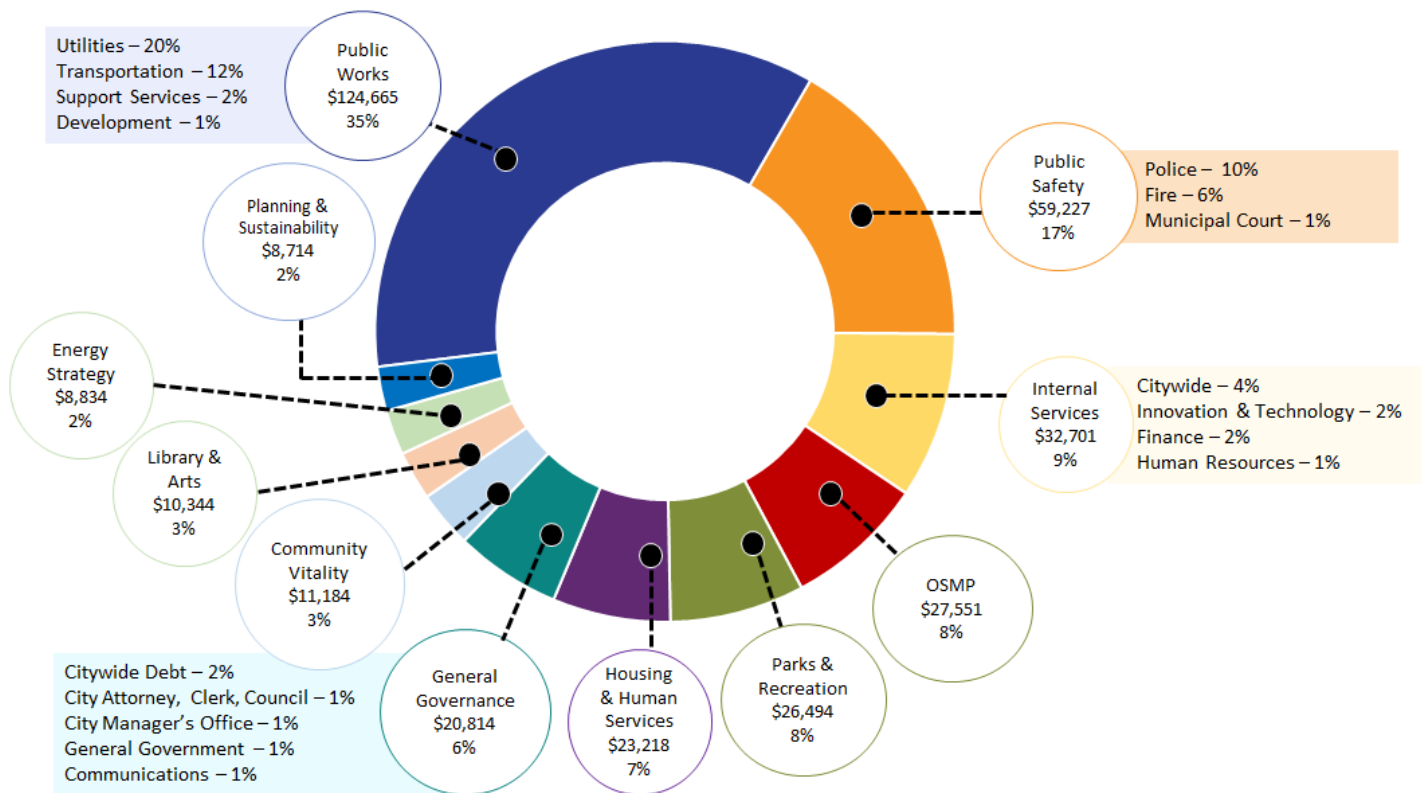


CITYWIDE USES (EXPENDITURES)

Citywide Uses (Expenditures)

The 2019 Approved Budget is based on projected citywide expenditures of \$353.7 million, representing a 9.1 percent decrease over the total expenditures in the 2018 Budget.

CITYWIDE USES (EXPENDITURES) FOR 2019 (in \$1,000s)



TOTAL = \$353,745,978

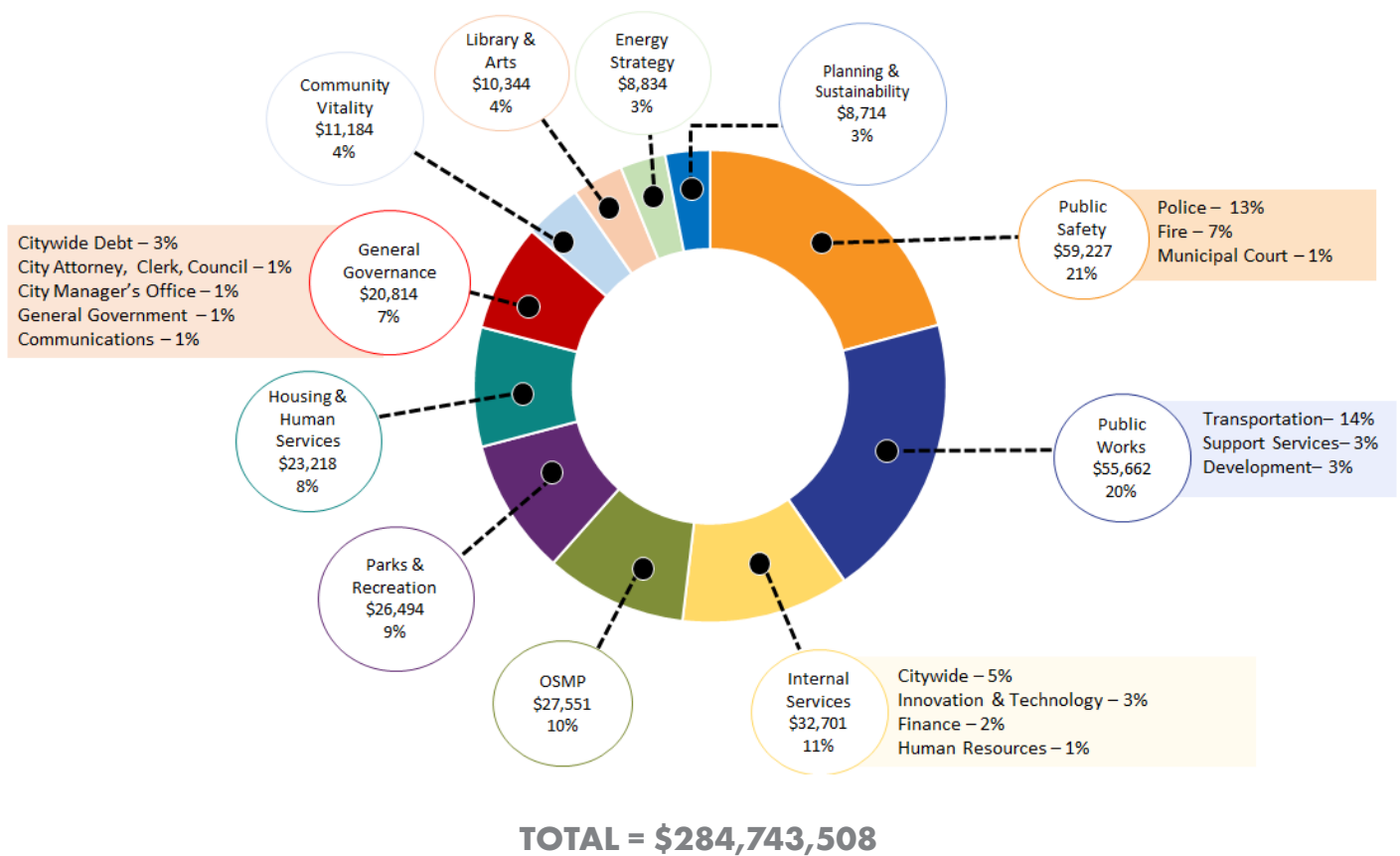


CITYWIDE USES (EXPENDITURES)

Citywide Uses (Expenditures), Excluding Utilities

The figure below represents citywide expenditures without Water, Wastewater, or Stormwater Utilities, which are supported through user fees.

CITYWIDE USES (EXPENDITURES) FOR 2019, EXCLUDING UTILITIES (in \$1,000s)

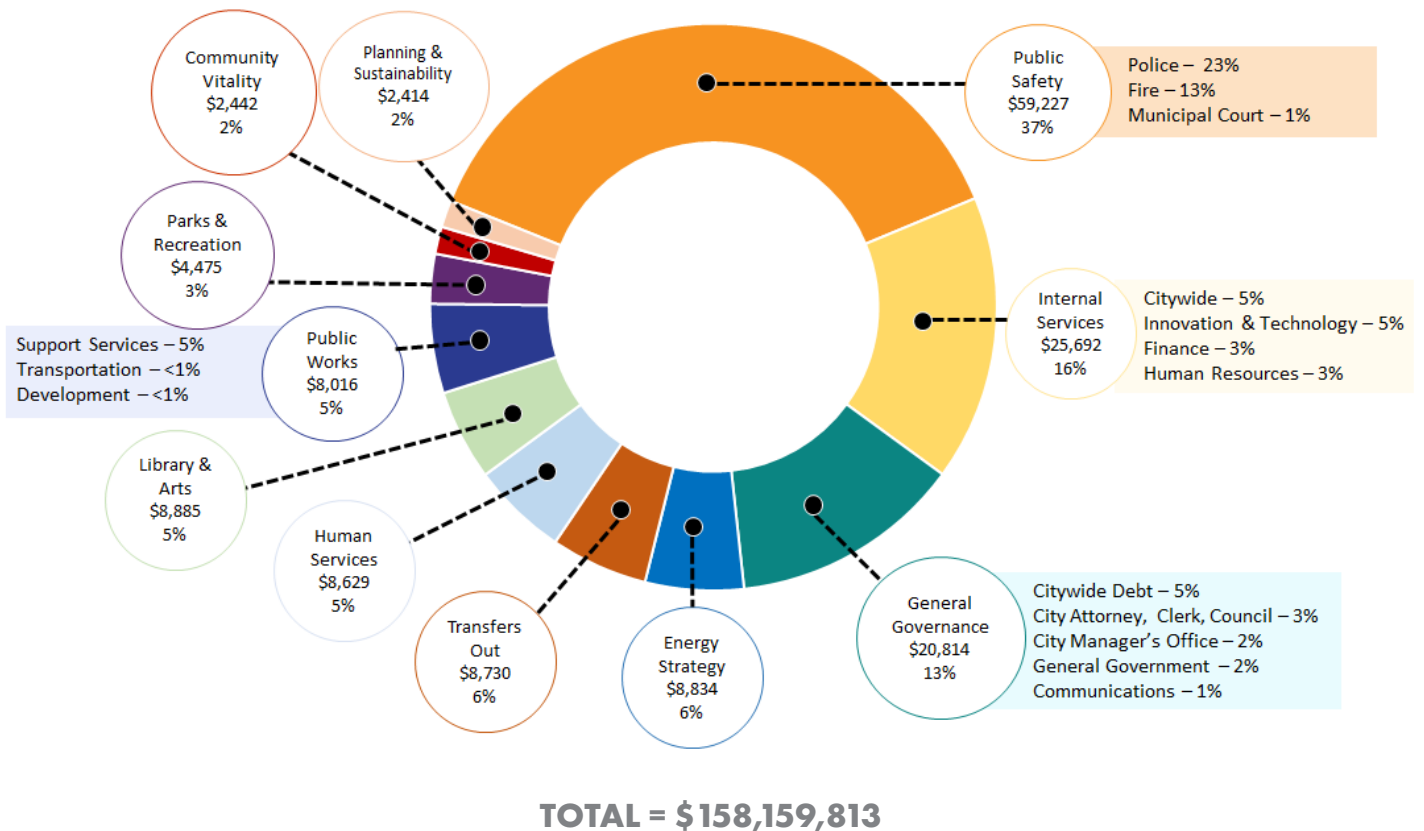


CITYWIDE USES (EXPENDITURES)

General Fund Uses (Expenditures)

The 2019 Approved Budget is based on projected General Fund expenditures of \$158.2 million, representing a 8.1 percent increase over total General Fund expenditures in the 2018 Budget. The majority of this increase (8 percent) is due to the Electric Utility Development project. This extension of the project was approved by voters in November 2017, but was not included in the 2018 Approved Budget.

GENERAL FUND USES (EXPENDITURES) FOR 2019 (in \$1,000s)



CITYWIDE USES (EXPENDITURES)

INTERFUND TRANSFERS (in \$1,000s)

Originating Fund		2017	2018	2019
Receiving Fund	Purpose	Actual	Approved	Approved
General Fund Total		\$ 9,195	\$ 8,915	\$ 8,730
Planning and Development Services	Subsidy	\$ 2,368	\$ 2,420	\$ 2,210
Affordable Housing	Subsidy	309	240	1,202
Capital Development Fund	Loan for 13th St. Clean-up	811	811	-
Recreation Activity	Subsidy	1,603	1,653	1,407
Open Space and Mountain Parks	Subsidy	1,210	1,139	990
Water Utility	Wells Property	93	93	93
Downtown Commercial District	Parking Meter Revenue	1,650	1,650	1,611
University Hill Commercial District	1000 Walnut Debt Service	-	64	-
University Hill Commercial District	Parking Meter Revenue	425	425	350
Boulder Junction District - Parking	Settlement	200	-	-
Fleet Replacement Fund	Pay off Hogan Pancost Loan	-	-	722
Fleet Replacement Fund	New Parking Technology Loan Repayment	28	-	-
Fleet Replacement Fund	Valmont Butte Loan Repayment	145	145	145
Library Fund	Makerspace	28	-	-
Workers Compensation	Prevention Program	50	-	-
Equipment Replacement Fund	For Fire Dept. Equip. Replacement Fund	275	275	-
.25 Cent Sales Tax Fund Total		\$ 488	\$ 502	\$ 556
General	Cost Allocation	\$ 488	\$ 502	\$ 556
Affordable Housing Fund Total		\$ 90	\$ 93	\$ 145
General	Cost Allocation	\$ 90	\$ 93	\$ 144
Planning and Development Services	Impact Fee Administration	-	-	1
Airport Fund Total		\$ 43	\$ 44	\$ 45
General	Cost Allocation	\$ 43	\$ 44	\$ 45
Boulder Junction GID-Parking Fund Total		\$ 27	\$ 28	\$ 31
General	Cost Allocation	\$ 25	\$ 26	\$ 29
Downtown Commercial District (CAGID)	Loan repayment	2	2	2
Boulder Junction GID-TDM Fund Total		\$ 3	\$ 4	\$ 5
General	Cost Allocation	\$ 3	\$ 4	\$ 5
Capital Development Fund Total		\$ 215	\$ 7	\$ 19
Planning and Development Services	Excise Tax Collection Costs	\$ 7	\$ 7	\$ 19
Boulder Junction Improvement	Excise Tax Fee Collection Correction	208	-	-
Climate Action Plan Tax Fund Total		\$ 135	\$ 139	\$ 128
General	Cost Allocation	\$ 135	\$ 139	\$ 128
Community Housing Assistance Program Fund Total		\$ 125	\$ 129	\$ 105
General	Cost Allocation	\$ 118	\$ 122	\$ 105
Planning and Development Services	Excise Tax Collection Costs	7	7	-
Community Development Block Grant (CDBG) Fund Total		\$ 25	\$ 26	\$ 26
General	Cost Allocation	\$ 25	\$ 26	\$ 26
Compensated Absences Fund Total		\$ 19	\$ 19	\$ 16
General	Cost Allocation	\$ 19	\$ 19	\$ 16
Computer Replacement Fund Total		\$ 40	\$ 41	\$ 52
General	Cost Allocation	\$ 40	\$ 41	\$ 52



CITYWIDE USES (EXPENDITURES)

INTERFUND TRANSFERS (in \$1,000s)

<i>Originating Fund</i>				
Receiving Fund	Purpose	2017 Actual	2018 Approved	2019 Approved
<i>Downtown Commercial District Fund Total</i>				
General	Cost Allocation	\$ 281	\$ 314	\$ 331
<i>Equipment Replacement Fund Total</i>				
General	Cost Allocation	\$ 6	\$ 6	\$ 7
<i>Facility Renovation and Replacement Fund Total</i>				
General	Cost Allocation	\$ 28	\$ 29	\$ 49
<i>Fleet Operations and Replacement Fund Total</i>				
General	Cost Allocation	\$ 312	\$ 322	\$ 319
<i>HOME Investment Partnership Grant Fund Total</i>				
General	Cost Allocation	\$ 12	\$ 12	\$ 11
<i>Open Space Fund Total</i>				
General	Cost Allocation	\$ 1,903	\$ 1,960	\$ 2,090
<i>Permanent Park and Recreation Fund Total</i>				
General	Cost Allocation	\$ 102	\$ 105	\$ 126
Planning and Development Services	Excise Tax Admin	7	7	-
<i>Planning and Development Services Fund Total</i>				
General	Cost Allocation	\$ 2,185	\$ 2,251	\$ 2,224
<i>Stormwater/Flood Management Utility Fund Total</i>				
General	Cost Allocation	\$ 339	\$ 349	\$ 441
Facilities Replacement Fund	Facility Replacement	40	-	-
Planning and Development Services	Subsidy	161	186	191
Transportation	Departmental Cost Allocation	8	8	8
<i>Sugar-Sweetened Beverage Tax Fund Total</i>				
General	Cost Allocation	\$ -	\$ -	\$ 19
<i>Telecommunications Fund Total</i>				
General	Cost Allocation	\$ 28	\$ 29	\$ 27
<i>Transportation Fund Total</i>				
General	Cost Allocation	\$ 1,486	\$ 1,531	\$ 1,680
General	Boulder Creek Maintenance	15	-	-
General	Human Services and Housing	13	13	13
Planning and Development Services	Subsidy	338	432	445
Recreation Activity	Expand Program	13	28	28
Transit Pass General Improvement District	Subsidy	5	5	5
Facility Replacement	Facility Replacement	160	-	-
<i>Transportation Development Fund Total</i>				
General	Cost Allocation	\$ 4	\$ 4	\$ 9
Boulder Junction Improvement	Excise Tax Fee Collection Correction	26	-	-
Planning and Development Services	Excise Tax Admin	7	7	8
<i>University Hill Commercial District Fund Total</i>				
General	Cost Allocation	\$ 48	\$ 49	\$ 48



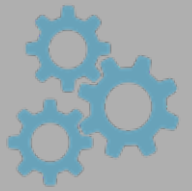
CITYWIDE USES (EXPENDITURES)

INTERFUND TRANSFERS (in \$1,000s)

<i>Originating Fund</i>				
Receiving Fund	Purpose	2017 Actual	2018 Approved	2019 Approved
<i>Wastewater Utility Fund Total</i>		\$ 1,245	\$ 1,273	\$ 1,360
General	Cost Allocation	\$ 923	\$ 951	\$ 1,029
Planning and Development Services	Subsidy	266	306	315
Facility Replacement	Facility Replacement	40	-	-
Transportation	Departmental Cost Allocation	16	16	16
<i>Water Utility Fund Total</i>		\$ 1,882	\$ 1,887	\$ 2,027
General	Cost Allocation	\$ 1,518	\$ 1,563	\$ 1,693
Planning and Development Services	Subsidy	268	308	318
Facility Replacement	Facility Replacement	80	-	-
Transportation	Departmental Cost Allocation	16	16	16
<i>Worker's Compensation Insurance Fund Total</i>		\$ 44	\$ 46	\$ 49
General	Cost Allocation	\$ 44	\$ 46	\$ 49
Totals		\$ 21,103	\$ 20,799	\$ 21,374

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





4 | DEPARTMENT OVERVIEWS

City Attorney's Office

City Clerk's Office

City Council

City Manager's Office

Communication

Community Vitality

Electric Utility Development

Finance

Fire-Rescue

General Governance

Housing & Human Services

Human Resources

Innovation & Technology

Library & Arts

Municipal Court

Open Space & Mountain Parks

Parks & Recreation

Planning & Sustainability

Police

Public Works



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CITY ATTORNEY'S OFFICE

2019 Approved Budget

\$3,685,161

DEPARTMENT 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. The City Attorney's Office reviews and approves the form of all city contracts, works with Risk Management on insurance and claims and provides legal advice to all city departments. Real Estate Services supports property acquisition, sale and lease for all departments other than Open Space & 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.



CITY ATTORNEY'S OFFICE

2019 KEY INITIATIVES

- Continue to provide legal support and direction for the Boulder Energy Future project.
- Continue to support the City Council's initiatives.
- Support city working groups.
- Defend the city's new firearms ordinance.
- Support city boards and commissions.

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

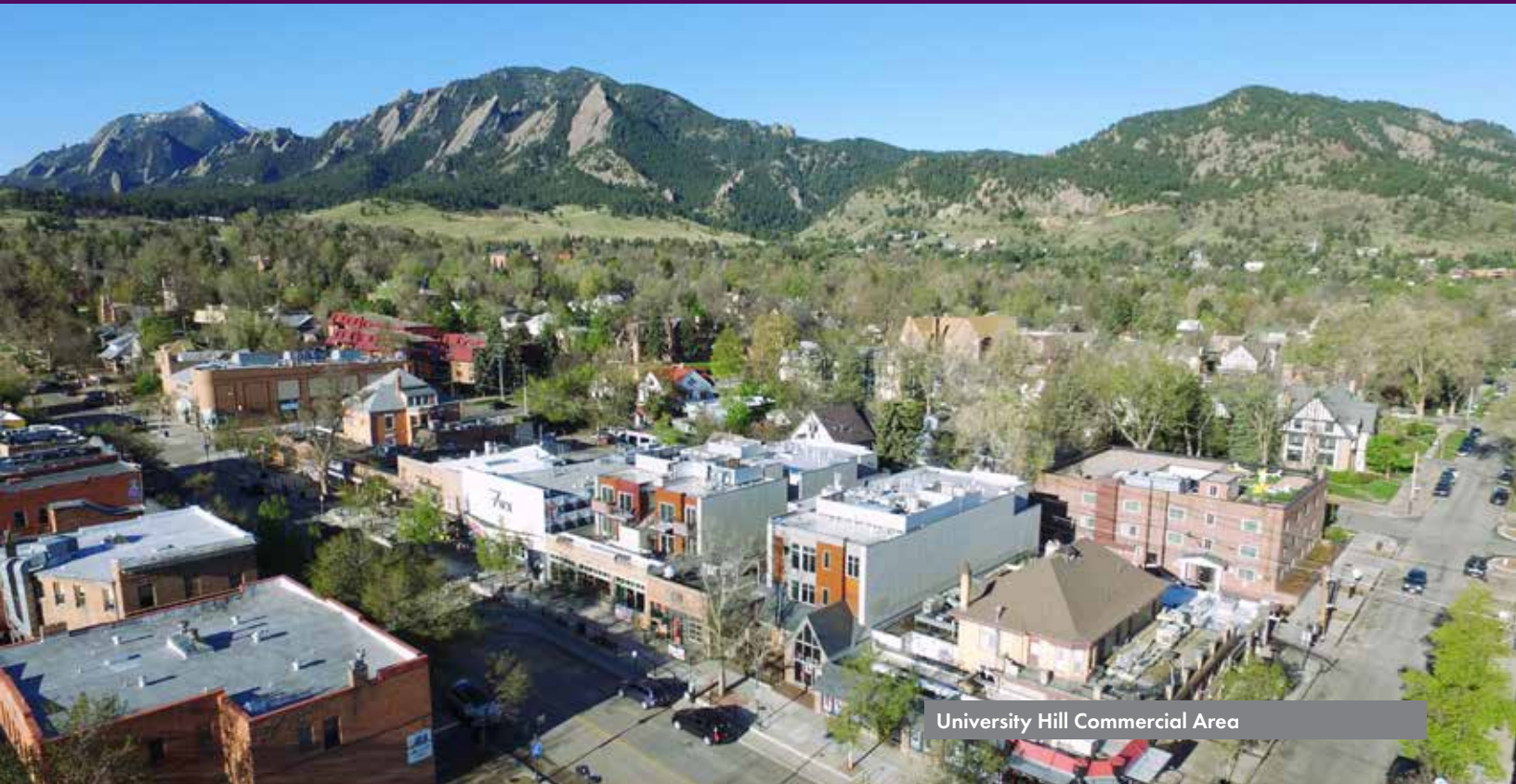
Defends the city in civil litigation matters and challenges the actions of other persons and entities when those actions are contrary to the city's interests. Prosecuting violations of the Boulder Municipal Code is also a primary duty of this workgroup, as well as working closely with enforcement and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



2018 ACCOMPLISHMENTS

- Supported the Electric Utility Development 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.
- Coordinated responses to Colorado Open Records Act requests.
- Drafted and supported council enactment of an assault weapons ban.

DID YOU KNOW?

In the past year, Central Records inventoried, digitized and archived budget and CAFR documents dating back to 1951.



CITY ATTORNEY'S OFFICE

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
City Attorney's Office Total			\$ 31,286	(0.30)	\$ 3,450	-
General Fund						
Reduction Total			\$ (150,094)	(1.30)	\$ -	-
		Eliminate outside legal consulting funds	\$ (28,277)	-	\$ -	-
		Eliminate Paralegal I - standard position	(21,663)	(0.30)	-	-
		Eliminate Paralegal II - standard position	(80,154)	(1.00)	-	-
		Reduce temporary law clerks personnel expense to be more in line with actual spending	(20,000)	-	-	-
Investment Total			\$ 181,380	1.00	\$ 3,450	-
		Add additional Assistant City Attorney I	\$ 90,690	1.00	\$ 3,450	-
		Add additional Assistant City Attorney I for Utilities Division	90,690	1.00	-	-
		Reallocate Law Clerk salary and reallocate salaries to temporary wages	-	(1.00)	-	-

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration	1.50	\$ 406,636	1.50	\$ 419,750	1.50	\$ 435,925	-	\$ 16,175
City Records Management	2.50	231,723	2.50	248,287	2.50	250,394	-	2,107
Consultation and Advisory	16.30	1,812,804	16.30	1,957,022	16.25	2,212,608	(0.05)	255,586
Prosecution and Civil Litigation ¹	7.35	844,675	7.35	851,278	7.75	786,235	0.40	(65,043)
Total	27.65	\$ 3,295,838	27.65	\$ 3,476,336	28.00	\$ 3,685,161	0.35	\$ 208,825

EXPENDITURE BY CATEGORY								
Personnel		\$ 3,030,493		\$ 3,149,797		\$ 3,375,399		\$ 225,602
Operating		203,135		258,127		240,183		(17,944)
Interdepartmental Charges		62,211		68,412		69,579		1,167
Total		\$ 3,295,838		\$ 3,476,336		\$ 3,685,161		\$ 208,825

STAFFING AND EXPENDITURE BY FUND								
General	26.65	\$ 3,168,547	26.65	\$ 3,345,049	27.00	\$ 3,546,776	0.35	\$ 201,727
Property and Casualty Insurance	1.00	127,292	1.00	131,287	1.00	138,385	-	7,098
Total	27.65	\$ 3,295,838	27.65	\$ 3,476,336	28.00	\$ 3,685,161	0.35	\$ 208,825

Note:

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



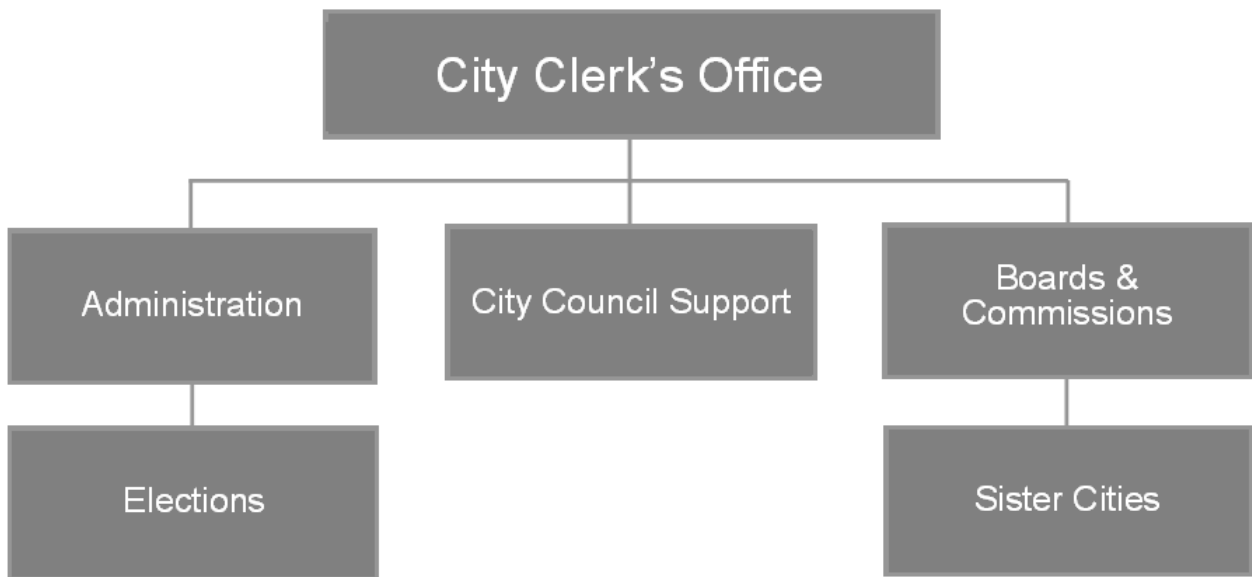
CITY CLERK'S OFFICE

2019 Approved Budget

\$682,330

DEPARTMENT MISSION

The mission of the City Clerk's Office is to provide excellent service in support of the City Council; to assist our customers in accessing information to foster more informed, open and user-friendly access to participatory government; and to support residents' direct legislation efforts through the initiative petition process.



CITY CLERK'S OFFICE

2019 KEY INITIATIVES

- Facilitate certification of 2019 city council candidates.
- Implement potential new election laws, including enhanced campaign finance reporting, new petition timeline and petition signature verification.
- Explore electronic platforms for citizens to endorse initiative petitions.
- Prepare for possibility of expanding voting rights to younger voters as well as non-citizens.

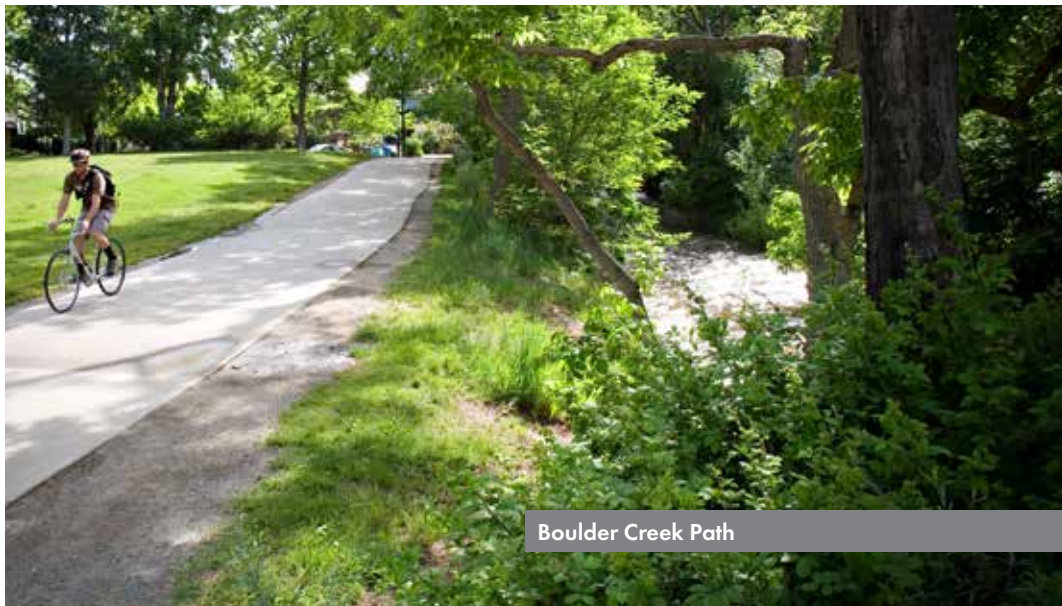
DEPARTMENT OVERVIEW

City Clerk & Support Services

The City Clerk's Office administers municipal elections and supports City Council through the development of meeting agenda materials, action summaries and minutes. We make this information accessible to the public electronically in real time. In addition, the City Clerk's Office supports the City Council through administration of the annual board and commission recruitment process. The City Clerk's Office also oversees the Domestic Partnership Registry and serves as liaison to eight local sister city organizations.

2018 ACCOMPLISHMENTS

- Implemented software to enable the public to access electronic real time City Council agendas, videos and minutes.
- Staffed Campaign Finance and Elections Working Group, to what began internal assessment and structural review process to inform a department strategic plan.
- Categorized data sets for release to the public through the Open Data Catalog.



Boulder Creek Path



CITY CLERK'S OFFICE

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
City Clerk Total			\$ 61,529	1.00	\$ 140,948	-
	General Fund					
		Reduction Total	\$ (6,517)	-	\$ -	-
		Eliminate various non personnel expenses for cell phones, computer replacement business travel, and telecom charges (2018 Reduction)	\$ (6,517)	-	-	-
		Investment Total	\$ 68,046	1.00	\$ 140,948	-
		Convert fixed-term Administrative Specialist II to standard ongoing position	\$ 68,046	1.00	\$ -	-
		Budget for biennial elections and campaign financing reimbursements	-	-	140,948	-

DEPARTMENT DETAIL

2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
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	0.30	\$ 279,216	0.30	\$ 143,607	0.30	\$ 274,921	-	\$ 131,314
Board and Commission Administration	0.20	34,031	0.20	30,643	0.20	21,198	-	(9,445)
General Administration	3.40	374,382	3.40	336,315	3.40	375,545	-	39,230
Sister City Administration	0.10	16,421	0.10	17,095	0.10	10,666	-	(6,429)
Total	4.00	\$ 704,050	4.00	\$ 527,660	4.00	\$ 682,330	-	\$ 154,671

EXPENDITURE BY CATEGORY

Personnel	\$ 368,940	\$ 386,040	\$ 408,280	\$ 22,240
Operating	320,293	126,803	265,051	138,248
Interdepartmental Charges	14,817	14,817	8,999	(5,818)
Total	\$ 704,050	\$ 527,660	\$ 682,330	\$ 154,671

STAFFING AND EXPENDITURE BY FUND

General	4.00	\$ 704,050	4.00	\$ 527,660	4.00	\$ 682,330	-	\$ 154,671
Total	4.00	\$ 704,050	4.00	\$ 527,660	4.00	\$ 682,330	-	\$ 154,671

DID YOU KNOW?

In a typical year, the Clerk's Office compiles 16,000+ pages of City Council packets for an average of 52 meetings.



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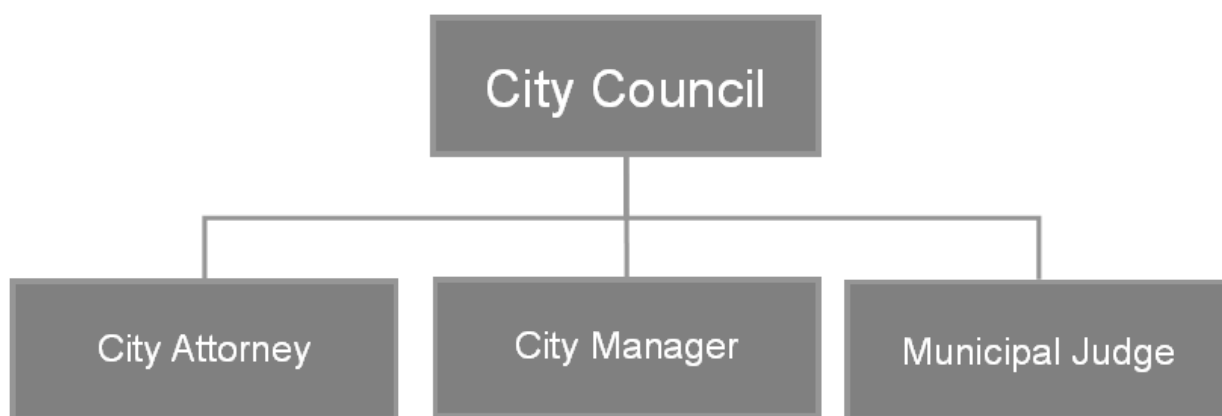
CITY COUNCIL

2019 Approved Budget

\$246,843

DEPARTMENT 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.



CITY COUNCIL

2018 KEY INITIATIVES

- Boulder Electric Utility
- Broadband
- Climate Commitment
- Commercial Linkage Fees
- Community Benefit
- Housing Advisory Board
- Large Lots
- Manufactured Housing Strategy
- North Central Boulder Subcommunity Plan & Alpine-Balsam Area Plan
- Open Space Master Plan
- Shared Equity Middle Income Program
- Transportation Master Plan Use Tables and Site Review Criteria Updates
- Vision Zero

DEPARTMENT OVERVIEW

City Attorney

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. The City Attorney's Office reviews and approves the form of all city contracts, works with Risk Management on insurance and claims and provides legal advice to all city departments. Real Estate Services supports property acquisition, sale and lease for all departments other than Open Space & 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.

Municipal Judge

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.

City Manager

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.



CITY COUNCIL

DEPARTMENT DETAIL

	2017 Actual	2018 Approved Budget	2019 Approved Budget	Variance 2018 to 2019
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Council	\$ 225,818	\$ 243,566	\$ 246,843	\$ 3,277
Total	\$ 225,818	\$ 243,566	\$ 246,843	\$ 3,277
EXPENDITURE BY CATEGORY				
Personnel	\$ 101,686	\$ 117,036	\$ 120,313	\$ 3,277
Operating	116,781	122,508	118,248	(4,260)
Interdepartmental Charges	7,351	4,022	8,282	4,260
Total	\$ 225,818	\$ 243,566	\$ 246,843	\$ 3,277
EXPENDITURE BY FUND				
General	\$ 225,818	\$ 243,566	\$ 246,843	\$ 3,277
Total	\$ 225,818	\$ 243,566	\$ 246,843	\$ 3,277

Note:

No budgeted FTE included in City Council.

DID YOU KNOW?

You can sign up for Council Hotline to receive real-time emails among City Council members and city staff.

<https://bouldercolorado.gov/newsroom/city-of-boulder-email-lists>



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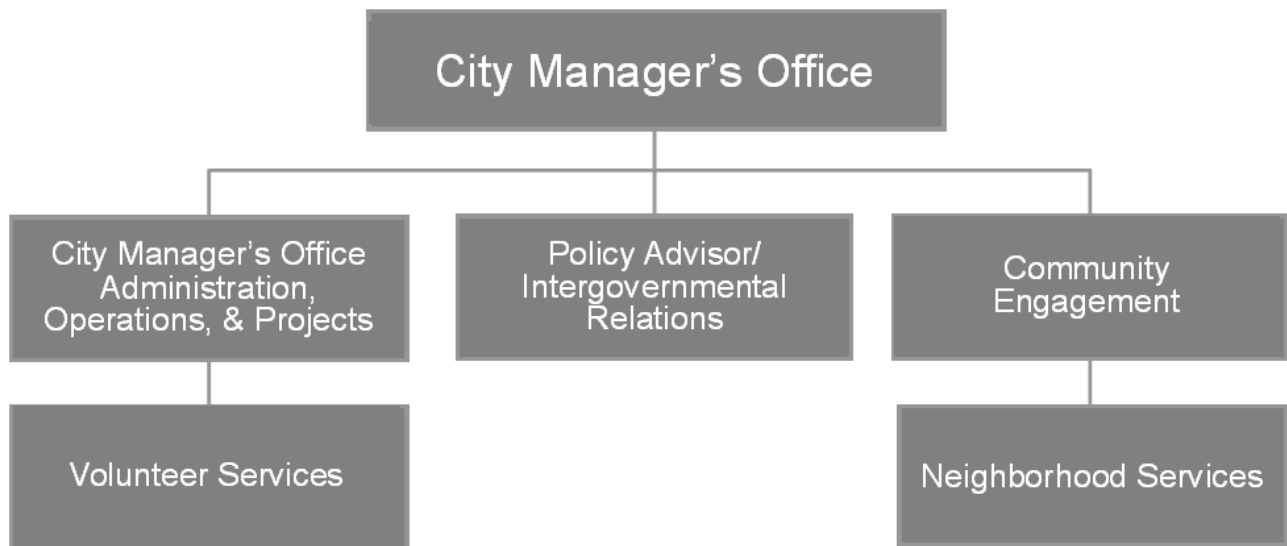
CITY MANAGER'S OFFICE

2019 Approved Budget

\$2,619,469

DEPARTMENT MISSION

The mission of the City Manager's Office is to champion an engaged, collaborative and innovative organizational culture; provide professional leadership in the administration and execution of city policy as established by council; and establish relationships and partnerships to implement community priorities.



With the implementation of the Resilience strategy, the focus is now to integrate resilience at the department and program levels and has been transferred to Sustainability to create organizational efficiencies and continue the partnership with 100 Resilient Cities (100RC).

Innovation and Analytics has been moved from the City Manager's Office to the Information Technology department in order to form the Innovation & Technology department that focusses on organizational efficiencies.



CITY MANAGER'S OFFICE

2019 KEY INITIATIVES

- Ongoing commitment to inclusivity and equity work, including partnership with the Government Alliance on Race and Equity (GARE) and the possible expansion/scalability of 2018 Community Connectors work.
- Continue engagement planning support for high-profile city projects, such as municipalization and subcommunity planning, with a focus on refining measurements to evaluate the impact of the recently adopted citywide, coordinated approach.
- Implement citywide Volunteer Management Software System purchased in second half of 2018) and related changed to work processes.
- Testing and evolution of capacity-building programs that support community understanding of city services, increased neighbor-to-neighbor relationships and localized problem-solving.
- Implement the city's 2019 state and federal legislative agenda and adopting the same for 2020.

DEPARTMENT OVERVIEW

City Manager's Office Administration & 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.

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.

Community Engagement

The Community Engagement program fosters more inclusive and meaningful public participation and relationship-building. The engagement manager and specialist support departments in creating and executing transparent and inspiring processes that allow the public to share input in a variety of ways. This input informs decision-making by City Council, others in the city organization and sometimes, the community. The approach is strategic, with an emphasis on capacity-building and shared

learning. An additional focus of this program is to increase engagement among residents who have never participated in local government and/or are members of traditionally under-represented groups.



CITY MANAGER'S OFFICE



DEPARTMENT OVERVIEW, CONTINUED

Neighborhood Services

The Neighborhood Services program builds and strengthens collaborative relationships within neighborhoods. The neighborhood liaison works directly with residents as well as with community partners to foster healthy communication and increased trust. The program strives to connect community needs to available resources; create a more welcoming and connected community; and enhance residential 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 Boulder's many talented volunteers to help achieve community and organizational goals. The city's Volunteer Cooperative strives to create a community of service, offering residents expanded opportunities to participate in addressing local issues. Building on a legacy of rich volunteerism in some departments, cooperative members work together to create a more integrated system and coordinated experience for volunteers with a range of interests and expertise. Volunteer opportunities are a valuable form of community engagement. They connect residents with city staff to enhance programs and create relationships, while helping volunteers develop or utilize their skills and gain experience. While this is an interdepartmental strategy, the volunteer program/project manager is housed in the City Manager's Office.

DID YOU KNOW?

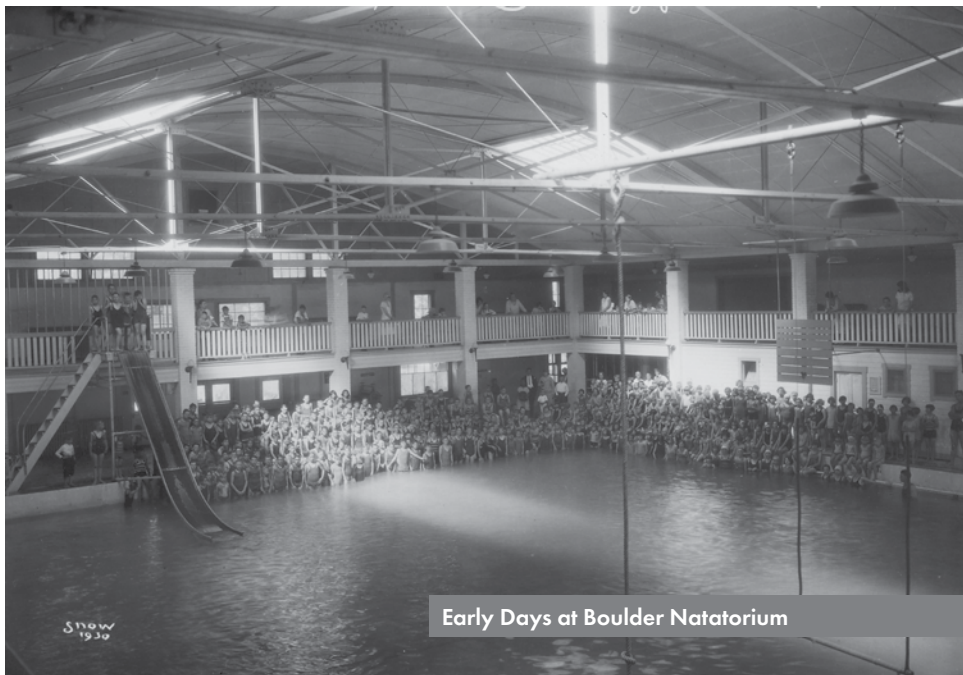
In 2018, the City Manager's Office helped city departments and residents make meaningful connections with each other. This included support for 52 block parties, distribution of 29 neighborhood grants, and coordination of the family-friendly What's Up Boulder information expo, which attracted 600 community members.



CITY MANAGER'S OFFICE

2018 ACCOMPLISHMENTS

- Provided direct engagement planning support to 19 city projects and indirect guidance to approximately 22 more through capacity-building with Engagement Coordination Committee members and other project leads.
- Became the second municipal government to obtain national Service Enterprise Certification; successful application was supported by the completion of the 2018 Volunteer Cooperative Strategic Plan and the city's first Volunteer Impact Report.
- Refreshed Neighborhood Services grant program by providing direct grant disbursements instead of reimbursement grants which resulted in a 35 percent increase in the number of applications and funding for more than 30 neighborhood projects, and introduced office hours program, offering an opportunity for residents to connect more conveniently with the liaison and other city staff in five neighborhoods across the city.
- In partnership with the Communication department, launched Be Heard Boulder, a 24/7 online engagement platform, achieving the third highest initial sign-up rate in the country, according to the software vendor.
- Created and managed a "Building Bridges" program through an innovative partnership with CU, with a goal of establishing community-defined guidelines that support constructive and effective civic engagement.



CITY MANAGER'S OFFICE

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
City Manager's Office Total			\$ (14,735)	(1.88)	\$ (289,072)	(1.00)
General Fund						
Reduction Total			\$ (142,785)	(1.88)	\$ (289,072)	(1.00)
Salary savings on underfilled positions			\$ -	-	\$ (145,000)	-
Eliminate Community Coordinator - standard position (2018 Reduction)			(84,941)	(0.88)	-	-
Eliminate Chief Resilience Officer - fixed-term position (2018 Reduction)			-	-	(144,072)	(1.00)
Eliminate Management Fellow - standard position (2018 Reduction)			(57,844)	(1.00)	-	-
Investment Total			\$ 128,050	-	\$ -	-
2019 Growing Up Boulder partnership for engagement between the city and school-aged children			\$ 61,800	-	\$ -	-
Citywide volunteer appreciation event			10,000	-	-	-
Enterprise-wide volunteer management system software subscription			36,250	-	-	-
Renewal of annual license and support for Be Heard Boulder online engagement platform			20,000	-	-	-

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
City Administration/Operations	9.00	\$ 1,355,810	9.00	\$ 1,421,820	8.00	\$ 1,380,803	(1.00)	\$ (41,017)
Resilience	1.00	239,714	1.00	254,073	-	-	(1.00)	(254,073)
Citywide Projects	1.00	223,423	1.00	224,189	1.00	126,727	-	(97,462)
Policy Advisor / Intergovernmental Relations	1.00	237,819	1.00	247,594	1.00	252,151	-	4,557
Neighborhood Services	1.88	262,407	1.88	302,433	1.00	220,654	(0.88)	(81,779)
Volunteer Services	1.00	166,534	1.00	170,153	1.00	175,415	-	5,262
Innovation and Analytics*	1.00	211,013	-	-	-	-	-	-
Community Engagement	-	25,679	2.00	287,913	2.00	463,719	-	175,806
Total	15.88	\$ 2,722,399	16.88	\$ 2,908,173	14.00	\$ 2,619,469	(2.88)	\$ (288,704)

EXPENDITURE BY CATEGORY

Personnel	\$ 2,228,721	\$ 2,355,374	\$ 2,061,421	\$ (293,953)
Operating	454,603	501,025	508,856	7,831
Interdepartmental Charges	39,075	51,774	49,192	(2,582)
Total	\$ 2,722,399	\$ 2,908,173	\$ 2,619,469	\$ (288,704)

STAFFING AND EXPENDITURE BY FUND

General	15.88	\$ 2,722,399	16.88	\$ 2,908,173	14.00	\$ 2,619,469	(2.88)	\$ (288,704)
Total	15.88	\$ 2,722,399	16.88	\$ 2,908,173	14.00	\$ 2,619,469	(2.88)	\$ (288,704)

*Innovation and Analytics moved to Innovation and Technology Department in 2018.



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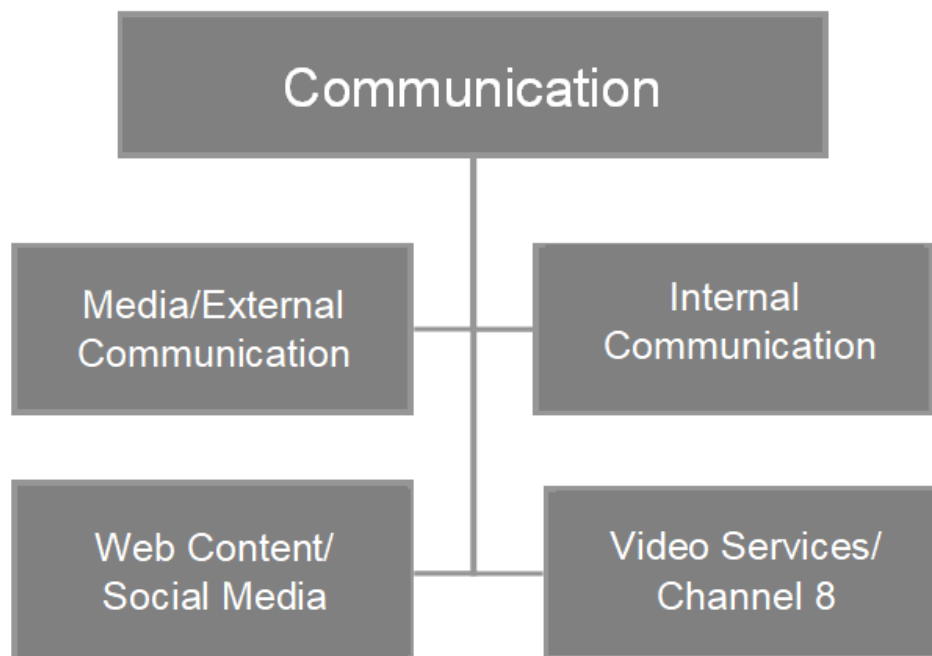
COMMUNICATION

2019 Approved Budget

\$1,858,890

DEPARTMENT MISSION

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



COMMUNICATION

2019 KEY INITIATIVES

- Complete department five-year strategic plan.
- Strategic coordination of online/digital platforms, including web content social media enhancements.
- Provide informative and engaging video and multimedia experiences to enhance public engagement and awareness opportunities.
- Provide 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.
- Continue core communication services/emergency response.

DEPARTMENT OVERVIEW

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.

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.



COMMUNICATION



Harlow Platts Park

2018 ACCOMPLISHMENTS

- Recognized in statewide, national and international communication competitions for video, social media and print media excellence by peer and industry groups. Receiving three bronze Telly Awards, three platinum, one gold, and four honorable mention Hermes awards, and a Gold Pick Award from the Public Relations Society of America.
- Supported council and city priority initiatives such as Alpine-Balsam, East Bookend, Mayors Challenge, Broadband, Open Space & Mountain Parks Master Plan, Climate Commitment, Energy Future, Urban Forest Strategic Plan, affordable housing, homelessness and Vision Zero.
- Collaborated with Innovation & Technology and City Manager's Office on a project to improve the existing city website and develop plans for the next iteration. Communications led this scope of work, which involved engaging internal and external customers to develop a plan to make the website easier for the public to navigate.
- Collaborated with Engagement Workgroup to select, implement, roll out and manage a digital engagement platform, known as Be Heard Boulder, to make it easier for the public to get involved in local government.

DID YOU KNOW?

Boulder has more followers in Facebook, Twitter and Instagram than any other city government in Colorado.



COMMUNICATION

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Communication Total			\$ (15,000)	-	\$ 205,904	1.00
	General Fund					
		Reduction Total	\$ (15,000)	-	\$ (90,000)	-
		Closed captioning - shift funding source to PEG dollars	\$ -	-	\$ (60,000)	-
		Downgrade Communication Manager to Communication Specialist II	(15,000)	-	-	-
		Reduce frequency of Community Newsletter from bimonthly to quarterly	-	-	(30,000)	-
		Investment Total	\$ -	-	\$ 229,268	0.25
		Communication Specialist – Extend 2-year fixed-term position including associated operating costs	\$ -	-	\$ 29,268	0.25
		Phase II of City of Boulder website redesign project	-	-	200,000	-
	Community Housing Assistance Program Fund					
		Investment Total	\$ -	-	\$ 32,874	0.37
		Communication Specialist – Extend 2-year fixed-term position including associated operating costs	\$ -	-	\$ 32,874	0.37
	Affordable Housing Fund					
		Investment Total	\$ -	-	\$ 33,762	0.38
		Communication Specialist – Extend 2-year fixed-term position including associated operating costs	\$ -	-	\$ 33,762	0.38

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Media/External Communication	6.75	\$ 906,861	6.75	\$ 1,000,452	8.25	\$ 1,179,259	1.50	\$ 178,807
Internal Communication	1.00	116,776	1.00	118,609	1.00	104,488	-	(14,121)
Video Services/Channel 8	4.75	476,863	5.00	665,157	5.00	593,873	-	(71,284)
Web Content/Social Media	1.00	101,022	2.00	201,112	1.00	71,725	(1.00)	(129,387)
Total	13.50	\$ 1,601,522	14.75	\$ 1,985,330	15.25	\$ 1,949,346	0.50	\$ (35,984)
EXPENDITURE BY CATEGORY								
Personnel		\$ 1,327,478		\$ 1,482,474		\$ 1,528,991		\$ 46,517
Operating		185,932		401,956		319,355		(82,601)
Interdepartmental Charges		88,112		100,900		101,000		100
Total		\$ 1,601,522		\$ 1,985,330		\$ 1,949,346		\$ (35,984)
STAFFING AND EXPENDITURE BY FUND								
General	13.50	\$ 1,601,522	14.75	\$ 1,985,330	15.25	\$ 1,949,346	0.50	\$ (35,984)
Total	13.50	\$ 1,601,522	14.75	\$ 1,985,330	15.25	\$ 1,949,346	0.50	\$ (35,984)



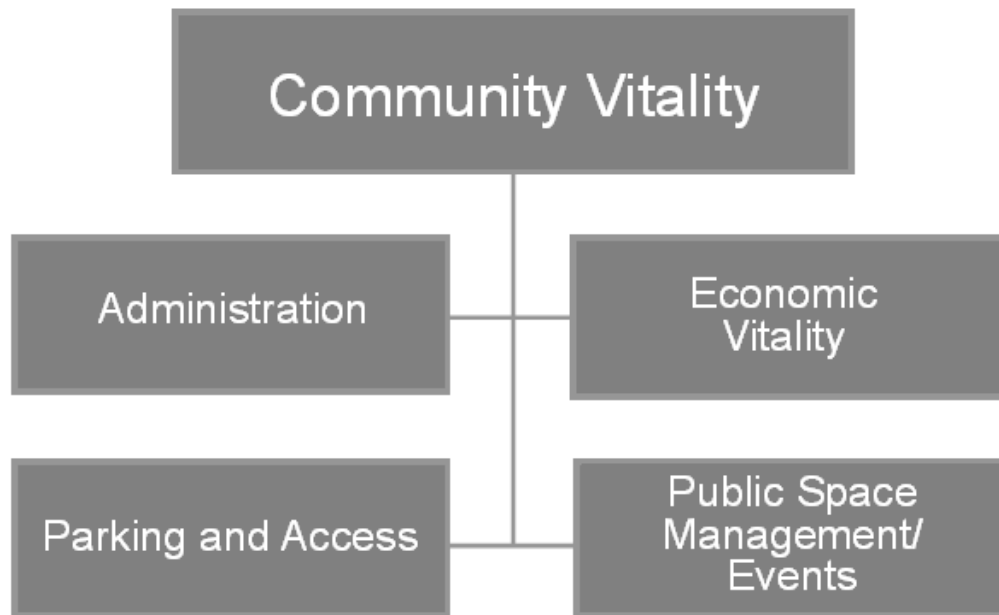
COMMUNITY VITALITY

2019 Approved Budget

\$11,598,738

DEPARTMENT MISSION

The Department of Community Vitality was created in Fall 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). As of August 2018, it is now under joint leadership with the Parks and Recreation Department. Community Vitality will continue its core work focused economic vitality, parking and access, and public space management. In addition, the Department 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.



COMMUNITY VITALITY

2019 KEY INITIATIVES

- Complete the citywide retail study.
- Complete phase two of the Neighborhood Parking Permit (NPP) Program update.
- Enhance the customer experience, revenue tracking, and reporting through implementation of an update to the software and hardware used to sell parking products.
- Complete the parking garage stair replacement project.

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.

Parking & 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 & 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.



COMMUNITY VITALITY



Pearl Street Mall

2018 ACCOMPLISHMENTS

- Implemented phase one of the Neighborhood Parking Permit (NPP) Program update.
- Implemented the Chautauqua Access Management Plan (CAMP) in its first year following the pilot project.
- Completed the downtown retail vibrancy study and began implementing the recommended actions.
- Advanced the Hill Hotel/Garage public private partnership project.
- Completed the Trinity Commons mixed use project including public parking.

DID YOU KNOW?

Since implementing the EcoPass program for University Hill employees, the number of people driving alone to work dropped significantly, from 70 percent to 49 percent.



COMMUNITY VITALITY

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Community Vitality Total			\$ (90,558)	(1.00)	\$ 512,237	-
General Fund						
Reduction Total			\$ (250,058)	(1.00)	\$ -	-
Eliminate Administrative Specialist II - standard position			\$ (50,058)	(1.00)	\$ -	-
Reduce and repurpose Flexible Rebate Program			(200,000)	-	-	-
Investment Total			\$ 68,750	-	\$ 89,615	-
Boulder Chamber's Innovation Venture - repurpose portion of the EV Rebate program to fund 2nd year of this program			\$ -	-	\$ 10,000	-
Boulder SBDC Advanced Industry Incubator - repurpose portion of the EV Rebate program to continue funding this program on ongoing basis following its initial funding in 2017 and 2018			50,000	-	-	-
Continue pilot Hill employee EcoPass program			-	-	79,615	-
Ongoing software applications support for Community Vitality parking systems through MOU with I&T			18,750	-	-	-
Downtown Commercial District Fund						
Investment Total			\$ 90,750	-	\$ 422,622	-
Downtown Boulder (CAGID and BID) employee EcoPass program participant and cost increases			\$ -	-	\$ 422,622	-
Ongoing software applications support for Community Vitality parking systems through MOU with I&T			18,750	-	-	-
Parking & Access Revenue and Control System (PARCS) ongoing equipment service agreement			72,000	-	-	-



15th Street Parking Garage



COMMUNITY VITALITY

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	7.95	\$ 1,293,554	7.95	\$ 1,324,229	6.95	\$ 1,226,339	(1.00)	\$ (97,890)
Hill Revitalization	1.00	239,690	1.00	154,778	1.00	239,295	-	84,517
GIDs	-	68,109	-	75,209	-	158,428	-	83,219
External Communications	1.00	93,781	1.00	96,465	1.00	100,610	-	4,145
Subtotal	9.95	\$ 1,695,135	9.95	\$ 1,650,682	8.95	\$ 1,724,672	(1.00)	\$ 73,990
Public Space Management/Events								
Economic Programs/Sponsorship - DBI/BID	-	\$ 82,841	-	\$ 71,758	-	\$ 86,341	-	\$ 14,583
Maint of Public Lands-Civic Plaza	-	2,753	-	1,800	-	1,800	-	-
Maint of Public Lands-Downtown/Mall	-	73,034	-	125,083	-	135,673	-	10,590
Event Permitting	0.50	47,515	0.50	45,586	0.50	48,363	-	2,777
Maint of Public Lands-NewsBox	-	2,882	-	2,873	-	2,873	-	-
Civic Area Planning	-	-	-	78,334	-	-	-	(78,334)
Subtotal	0.50	\$ 209,026	0.50	\$ 325,434	0.50	\$ 275,050	-	\$ (50,384)
Economic Vitality (EV)								
Business Incentive Programs	-	\$ 84,309	-	\$ 350,000	-	\$ 150,000	-	\$ (200,000)
EV Program and Sponsorships	2.00	486,888	1.00	560,152	1.00	404,662	-	(155,490)
Subtotal	2.00	\$ 571,196	1.00	\$ 910,152	1.00	\$ 554,662	-	\$ (355,490)
Parking and Access: Operations								
TDM and Enforcement								
On Street Meters	3.00	\$ 728,213	3.00	\$ 785,134	3.00	\$ 786,587	-	\$ 1,453
Economic Programs/Sponsorship	-	19,820	-	37,000	-	37,000	-	-
Facility Ops/Maint-Downtown, UniHill / BJAD garages-Lots	17.88	1,998,363	18.13	2,062,156	18.13	2,427,769	-	365,613
Maintenance of Public Lands-UHGID/UniHill	1.13	126,497	1.13	107,148	1.13	144,772	-	37,624
Neighborhood Parking Program	1.09	129,699	1.09	88,725	1.09	93,868	-	5,143
Chautauqua Area Management/NPP ¹	-	386,171	-	232,000	-	-	-	(232,000)
Parking Enforcement and Special Event Enforcement	12.95	904,800	12.95	1,064,368	12.95	1,046,931	-	(17,437)
TDM and Eco Pass Program	0.50	1,167,242	0.50	1,514,683	0.50	1,887,930	-	373,247
CAGID Parking Refunds	-	8,904	-	16,000	-	16,000	-	-
Subtotal	36.55	\$ 5,469,707	36.80	\$ 5,907,214	36.80	\$ 6,440,858	-	\$ 533,644
Capital Improvements Program, Cost Allocation and Debt Service								
Capital Improvement Program		\$ 1,188,095		\$ 1,836,250		\$ 937,040		\$ (899,210)
Cost Allocation and Transfers		359,394		395,107		414,739		19,632
Debt Service		3,839,696		2,290,917		1,251,717		(1,039,200)
Subtotal		\$ 5,387,185		\$ 4,522,274		\$ 2,603,496		\$ (1,918,778)
Total	49.00	\$ 13,332,250	48.25	\$ 13,315,756	47.25	\$ 11,598,738	(1.00)	\$ (1,717,018)



COMMUNITY VITALITY

DEPARTMENT DETAIL, CONTINUED

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 3,239,698		\$ 3,486,308		\$ 3,381,614		\$ (104,694)
Operating		4,150,454		4,839,247		4,937,278		98,031
Interdepartmental Charges		608,241		467,927		526,350		58,423
Capital		3,135,317		1,836,250		1,087,040		(749,210)
Debt Service		1,839,146		2,290,917		1,251,717		(1,039,200)
Cost Allocation and Transfers		359,394		395,107		414,739		19,632
Total		\$ 13,332,250		\$ 13,315,756		\$ 11,598,738		\$ (1,717,018)
STAFFING AND EXPENDITURE BY FUND								
General	19.78	\$ 2,690,229	18.78	\$ 3,009,084	19.10	\$ 2,441,822	0.32	\$ (567,262)
Downtown Commercial District	25.14	7,792,224	25.39	8,698,651	24.25	7,321,938	(1.14)	(1,376,713)
University Hill Commercial District	4.03	608,904	4.03	633,534	3.55	596,158	(0.48)	(37,376)
Boulder Junction GID-Parking	0.03	2,134,382	0.03	544,224	0.18	575,404	0.15	31,180
Boulder Junction GID-TDM	0.03	106,511	0.03	430,263	0.18	663,416	0.15	233,153
Total	49.00	\$ 13,332,250	48.25	\$ 13,315,756	47.25	\$ 11,598,738	(1.00)	\$ (1,717,018)

¹Beginning in 2019, the budget for Chautauqua Area Management has been moved to Public Works-Transportation.



Pearl Street Mall



ELECTRIC UTILITY DEVELOPMENT

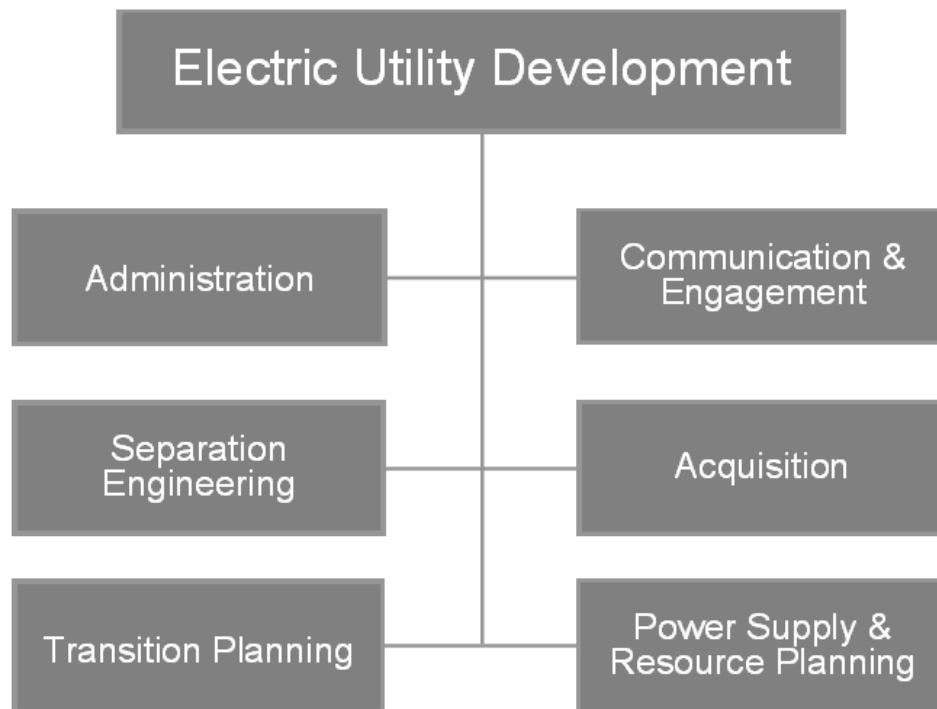
2019 Approved Budget

\$8,834,202

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 continues to rely on fossil fuels as the primary source of energy. To draw from renewable sources while keeping rates and reliability comparable to what is offered through the current provider, the city has pursued a strategy of creating a locally-owned and controlled electric utility. Voter-supported analysis into the possibility of creating a local electric utility has demonstrated the feasibility, as well as the possible benefits, of such an approach. In 2014, after analysis resulted in council's decision to move forward with acquiring assets and forming a municipal electric utility, staff shifted its efforts to developing and implementing a detailed transition plan for electric utility development.

The Utility Occupation Tax (UOT), first approved by voters in 2011 to fund the electric utility development effort, expired on Dec. 31, 2017. Council approved a ballot measure to extend the UOT, which was presented to, and approved by, voters in November 2017. The UOT allows the city to continue to work on key initiatives to form a Boulder-owned municipal electric utility and develop future energy strategies. In March 2018, Heather Bailey resigned her position as Executive Director of Energy Strategy and Electric Utility Development and the city hired Steve Catanach, former Electric Utility Manager for the City of Fort Collins, to lead the initiative to form the utility.



ELECTRIC UTILITY DEVELOPMENT

2019 KEY INITIATIVES

- Complete the design of the necessary separation of existing substation facilities and configuration of new substation facilities based on the negotiated agreement with PSCo for interconnection with the existing transmission system.
- Complete the engineering design of new electric distribution lines outside of the substations as required by the Public Utility Commission approved separation plan.
- Refine integrated power supply and transmission costs based on indicative pricing and determine next steps.
- Refine other cost estimates including start-up and ongoing operation and maintenance costs for input to the financial model.
- Implement the strategic communications and engagement work plan.

2018 ACCOMPLISHMENTS

- Worked with Public Service Company of Colorado (PSCo) to meet the conditions of the PUC order, including an agreement for the city to pay PSCo's costs related to the Electric Utility Development Project.
- Negotiated an agreement with PSCo to interconnect the existing transmission system to the proposed Boulder electric distribution system, separate existing substation facilities and configure new substation facilities.
- Initiated engineering design of new electric distribution lines outside of the substations as required by the PUC approved separation plan.
- Solicited and received indicative pricing for integrated power supply and transmission.
- Developed a strategic communications and engagement work plan based on input from the communications and engagement working group and City Council. The plan includes new approaches to engage an even broader segment of the community and inform the community prior to the 2020 "go/no-go" decision.

DID YOU KNOW?

Nationally, there are more than 2,000 community-owned electric utilities, serving over 45 million people.



ELECTRIC UTILITY DEVELOPMENT



Solar Array on the East Boulder Community Center

DEPARTMENT DETAIL

	2012 - 2014 Actual	2015-2017 Actual	2018 Revised Budget	2019 Approved Budget	2020 Projected Budget
	4.50	6.50	6.50	6.50	6.50
Total Staffing	4.50	6.50	6.50	6.50	6.50
Expenditure by Category					
Personnel	\$ 1,475,202	\$ 2,891,009	\$ 1,225,046	\$ 1,022,387	\$ 1,042,836
Operating	3,994,178	4,888,952	4,851,135	7,811,815	1,427,686
Total Expenditures	\$ 5,469,381	\$ 7,779,961	\$ 6,076,181	\$ 8,834,202	\$ 2,470,522
Funding Source					
General - Utility Occupation Tax	\$ 5,757,000	\$ 6,047,130	\$ 6,076,181	\$ 5,076,181	\$ 2,076,181
General - City Manager Contingency	-	613,876	-	-	-
General - Other One-Time Funding	-	831,336	-	-	-
General Fund Reserves ¹	-	-	-	3,758,021	394,341
Total Funding Source	\$ 5,757,000	\$ 7,492,342	\$ 6,076,181	\$ 8,834,202	\$ 2,470,522
Surplus/(Deficit)	\$ 287,619	\$ (287,619)	\$ -	\$ -	\$ -

¹In 2017, voters approved the extension of the Utility Occupation Tax (UOT) through 2022 for the Electric Utility Development Project. The duration of this project is from 2018 through 2020 with a project budget of \$17,380,905. Between 2018 and 2020, \$13,228,543 will be collected in UOT and applied to this project. The shortage (2019: \$3,758,021 and 2020: \$394,341 for a total of \$4,152,362) will be covered using General Fund reserves. Amounts collected in 2021 and 2022 (\$2,076,181 in each year) totaling \$4,152,362 will be used to pay back the General Fund.



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FINANCE

2019 Approved Budget

\$10,430,537

DEPARTMENT 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 the following:

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



FINANCE

2019 KEY INITIATIVES

- Implement a new tax and license software system that will provide a more customer friendly online service portal and enhance reporting capabilities.
- With a Community Development Block Grant (CDBG) - Disaster Recovery resiliency grant, develop more robust systems for budget decision making and service delivery model optimization and Key Performance Indicators.
- Implement an econometric retail sales tax forecasting model.
- Contribute to the development of a Citywide Retail Sustainability Strategy.
- Implement recommendations from the 2018 Purchasing Operational Assessment to increase effectiveness of the procurement of goods and services.
- Continue to produce budget videos and other engagement tools to provide accessible education materials to residents.

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, obtaining insurance policies, purchased services and consulting services.

DEPARTMENT OVERVIEW, CONTINUED

Accounting & 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 city-wide 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.

Payroll & 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 financial document imaging and record retention, centralized mail coordination, accounts payable and accounts receivable. This division ensures compliance with Federal and State payroll, pension, and other tax reporting requirements.



FINANCE



Tulips on Pearl Street Mall

DEPARTMENT OVERVIEW, CONTINUED

Revenue, Tax Audit, and Licensing

The Revenue, Tax Audit, and Licensing Division provides tax collection, reporting, education and enforcement functions for sales and use taxes, accommodation taxes, admission taxes, and trash taxes of the city. 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, 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, and the city's fleet and facilities. The division works closely with departments – providing training, guidance, and recommendations to safely meet objectives. This division also manages the city's insurance programs including workers' compensation insurance and liability insurance.



FINANCE

2018 ACCOMPLISHMENTS

- 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 (GFOA) – all awards that demonstrate our continued commitment to excellent fiscal stewardship.
- Adopted Standardized Sales Tax Definitions, the culmination of a statewide, Colorado Municipal League led effort to simplify tax administration for businesses.
- Participated in implementing an enterprise software solution permitting and licensing – implemented a regulatory licensing module that allows online processing and payment, and improved accounting and reporting capabilities.
- Enhanced other online offerings including an on-line general bill payment system and an electronic submission process for competitive solicitations.
- Participated in a Government Finance Officers Association (GFOA) Financial Sustainability pilot program to test the Financial Sustainability Index – a self-evaluation tool to assess an organization’s position to make financially sustainable choices.

DID YOU KNOW?

The finance department processes over 15,600 payments to 3,000 vendors each year, helping ensure city programs and services are delivered.

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Finance Total			\$ (178,623)	(1.30)	\$ -	-
	General Fund					
		Reduction Total	\$ (185,202)	(1.30)	\$ -	-
		Eliminate Accountant - standard position	\$ (88,172)	(1.00)	\$ -	-
		Eliminate Revenue and Licensing Officer - standard position	(38,030)	(0.30)	-	-
		Reduce temporary employee funding for closed sworn pension plan administration	(59,000)	-	-	-
		Investment Total	\$ 6,579	-	\$ -	-
		Software license, maintenance and replacement funding for EnerGov software	6,579	-	-	-



FINANCE

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration, ERP, and Special Projects	4.00	\$ 791,987	5.00	\$ 1,371,281	4.00	\$ 842,847	(1.00)	\$ (528,435)
Flood Recovery	2.50	224,581	2.50	223,909	-	-	(2.50)	(223,909)
Subtotal	6.50	\$ 1,016,569	7.50	\$ 1,595,190	4.00	\$ 842,847	(3.50)	\$ (752,344)
Accounting and Treasury								
Financial Reporting	6.30	\$ 717,874	4.50	\$ 678,549	4.50	\$ 777,728	-	99,179
Portfolio and Debt Management	0.50	40,660	0.50	47,276	0.50	41,408	-	(5,868)
Subtotal	6.80	\$ 758,533	5.00	\$ 725,825	5.00	\$ 819,136	-	\$ 93,311
Budget								
Budget Development, Forecasting and Policy Analysis	6.00	\$ 677,504	6.00	\$ 719,461	6.00	\$ 751,606	-	\$ 32,145
Subtotal	6.00	\$ 677,504	6.00	\$ 719,461	6.00	\$ 751,606	-	\$ 32,145
Payroll and Accounts Payable/Receivable								
Payroll	3.00	\$ 287,625	4.00	\$ 380,690	4.00	\$ 354,669	-	\$ (26,021)
Payment and Receipt Processing	2.10	186,914	2.00	148,586	2.00	147,034	-	(1,552)
Centralized Mail Services	1.00	58,355	0.50	89,481	-	38,700	(0.50)	(50,781)
Subtotal	6.10	\$ 532,894	6.50	\$ 618,757	6.00	\$ 540,403	(0.50)	\$ (78,354)
Purchasing								
Purchasing Management and Compliance	4.00	\$ 351,558	4.00	\$ 372,683	4.00	\$ 373,571	-	\$ 887
Subtotal	4.00	\$ 351,558	4.00	\$ 372,683	4.00	\$ 373,571	-	\$ 887
Revenue, Tax Audit, and Licensing								
Dog Licensing	0.50	\$ 54,282	0.50	\$ 25,950	0.50	\$ 48,024	-	\$ 22,074
Green Tag Licensing	0.25	17,691	0.25	12,375	0.25	18,488	-	6,113
Liquor Licensing	1.30	182,743	1.57	188,636	1.50	182,140	(0.07)	(6,496)
Medical Marijuana Licensing	1.25	103,347	1.12	107,892	1.10	102,643	(0.02)	(5,249)
Recreational Marijuana Licensing	1.36	129,501	1.72	294,579	1.70	177,486	(0.02)	(117,093)
Other Licensing	0.45	37,069	0.45	28,397	0.45	33,678	-	5,281
Tax Audit	5.00	449,203	5.50	533,684	4.50	406,928	(1.00)	(126,756)
Sales Tax Licensing	4.10	274,180	4.00	828,788	5.00	1,007,041	1.00	178,253
Subtotal	14.22	\$ 1,248,016	15.11	\$ 2,020,301	15.00	\$ 1,976,427	(0.12)	\$ (43,874)
Risk Management								
Property and Casualty Insurance	2.00	\$ 1,682,993	2.00	\$ 2,303,595	2.00	\$ 2,397,113	-	\$ 93,518
Worker's Compensation Insurance	2.00	2,102,446	2.00	2,491,359	2.00	2,729,434	-	238,075
Subtotal	4.00	\$ 3,785,439	4.00	\$ 4,794,954	4.00	\$ 5,126,547	-	\$ 331,592
Total	47.62	\$ 8,370,513	48.12	\$ 10,847,172	44.00	\$ 10,430,537	(4.12)	\$ (416,634)

EXPENDITURE BY CATEGORY

Personnel	\$ 4,096,689	\$ 4,809,581	\$ 4,454,744	\$ (354,837)
Operating	4,136,840	5,872,372	5,822,257	(50,115)
Interdepartmental Charges	92,524	119,425	104,202	(15,223)
Cost Allocation	44,460	45,794	49,333	3,539
Total	\$ 8,370,513	\$ 10,847,172	\$ 10,430,537	\$ (416,634)

STAFFING AND EXPENDITURE BY FUND

General	43.62	\$ 4,585,044	43.62	\$ 5,999,754	39.50	\$ 5,260,258	(4.12)	\$ (739,496)
Sugar Sweetened Beverage Distribution Tax	-	30	0.50	52,464	0.50	43,733	-	(8,731)
Property and Casualty Insurance	2.00	1,682,993	2.00	2,303,595	2.00	2,397,113	-	93,518
Worker's Compensation Insurance	2.00	2,102,446	2.00	2,491,359	2.00	2,729,434	-	238,075
Total	47.62	\$ 8,370,513	48.12	\$ 10,847,172	44.00	\$ 10,430,537	(4.12)	\$ (416,634)



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FIRE-RESCUE

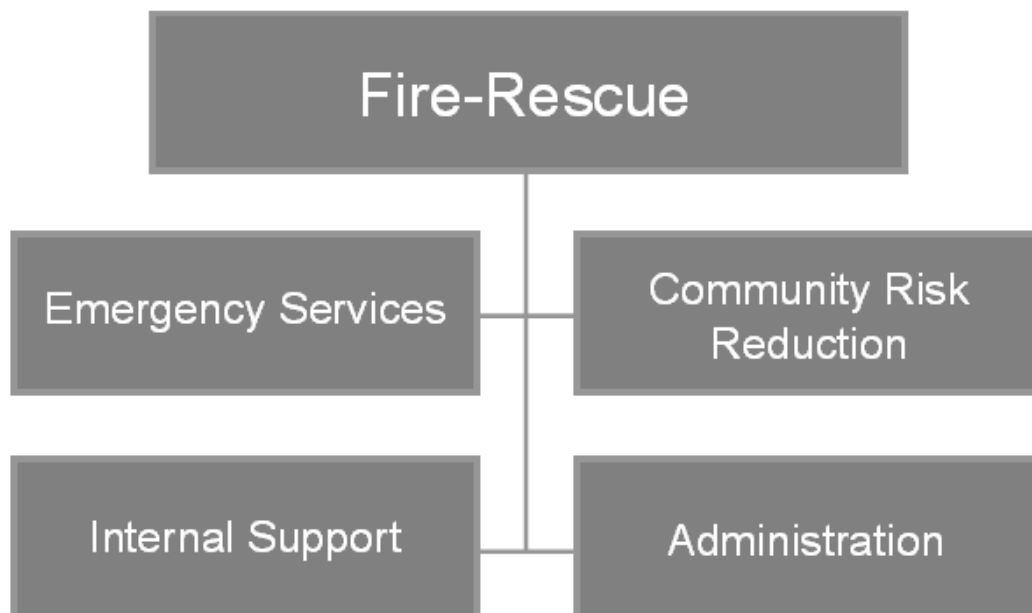
2019 Approved Budget

\$20,898,793

DEPARTMENT 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

Emergency Services provides a full range of emergency response services as noted in the City Charter, Boulder Valley Comprehensive Plan and Department Master Plan. These services include responding to structure fires, wildland fire mitigation and response, water rescues, technical rescues, hazardous materials response, and emergency medical services. These services are carried out by sworn personnel who staff seven strategically-located stations throughout the city. Several of these emergency response functions are fulfilled through contracts with cooperative entities to ensure resiliency and cost-effective service provision.



FIRE-RESCUE

2019 KEY INITIATIVES

- Complete land purchase and begin design and construction of Fire Station #3 to meet community needs in alignment with Community, Culture and Safety Tax.
- Initiate community outreach plan based on the Standards of Cover.
- Complete launch of the Station Captain Program to promote department-wide administrative resiliency, resource management, and succession planning.

DEPARTMENT OVERVIEW, CONTINUED

Community Risk Reduction

Community Risk Reduction 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.

Administration

Administration provides strategic oversight and visioning as well as financial, performance management and data analytics for the department. The Administration Division includes the Office

of the Chief who serves as the main point of representation for the department in areas of community importance including, but not limited to, long-term community risk mitigation planning, and inter-agency relations including mutual aid agreements with neighboring jurisdictions.

Internal Support

Internal Support provides the services necessary to run the department on a daily basis including facilities and fleet maintenance, technology support, supplies and equipment maintenance and procurement, human resources management, occupational health and training. The training program in particular provides an ongoing curriculum for all sworn personnel, helping them maintain the skills needed to handle the wide variety of community risks. These skills include emergency medical skills and various fire-fighting and life-saving certifications based on national standards.

DID YOU KNOW?

Boulder Fire-Rescue carries more than 27,000 combined feet of fire hose on its engines. This is enough hose to scale the 1st Flatiron more than seven times!



FIRE-RESCUE



City of Boulder Fire Station #2, Early Days

2018 ACCOMPLISHMENTS

- Completed public outreach component of Fire Master Plan update including digital outreach and community and neighborhood event participation.
- Shifted to enhanced Emergency Medical Services (Basic Emergency Medical Technician) delivery to include department-wide certification of IV practices and procedures.
- Developed publicly available web-based dashboard that combines real-time Fire-Rescue data with the Standards of Cover and Community Risk Assessment.
- Reached agreement with IAFF Local 900 on a two-year labor contract that maintained positive employee relations and achieved good governance and financial stewardship outcomes.



FIRE-RESCUE



Fire-Rescue Vehicles at the Fire Training Center

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Fire-Rescue Total			\$ (403,000)	(1.00)	\$ -	-
General Fund						
Reduction Total			\$ (403,000)	(1.00)	\$ -	-
		Eliminate Code Enforcement/Investigations - standard position	\$ (128,000)	(1.00)	\$ -	-
		Extend fleet replacement cycle and apparatus replacement life-cycles	(205,000)	-	-	-
		Reduce non-personnel expenses such as office supplies, consulting and administrative staff training	(70,000)	-	-	-



FIRE-RESCUE

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Emergency Operations								
Fire-Rescue	24.25	\$ 3,585,110	24.25	\$ 3,645,443	24.25	\$ 3,944,105	-	\$ 298,662
Wildland Response	9.00	893,968	8.00	913,988	8.00	978,364	-	64,376
Dive Rescue	24.25	2,997,330	24.25	3,163,506	24.25	3,178,323	-	14,817
Hazardous Materials	24.25	3,131,417	24.25	3,300,456	24.25	3,325,213	-	24,757
Emergency Medical Services	24.25	3,598,357	24.25	3,789,956	24.25	3,823,773	-	33,817
Subtotal	106.00	\$ 14,206,183	105.00	\$ 14,813,349	105.00	\$ 15,249,778	-	\$ 436,429
Community Risk Reduction								
Public Education	2.67	\$ 308,143	2.67	\$ 295,145	2.67	\$ 297,086	-	\$ 1,941
Code Enforcement	4.17	496,901	4.17	550,927	3.17	414,050	(1.00)	(136,877)
Investigations	1.16	170,217	1.16	163,173	1.16	166,834	-	3,661
Subtotal	8.00	\$ 975,262	8.00	\$ 1,009,245	7.00	\$ 877,970	(1.00)	\$ (131,275)
Internal Support								
Facilities (Stations)	0.45	\$ 440,682	0.45	\$ 419,393	0.45	\$ 672,422	-	\$ 253,029
Fleet	0.45	1,250,734	0.45	1,472,986	0.45	1,273,685	-	(199,301)
Supplies & Equipment	0.45	157,436	0.45	153,823	0.45	129,402	-	(24,421)
Technology	1.13	892,002	1.13	392,742	1.13	412,744	-	20,002
Safety Equipment	0.63	533,086	0.63	544,045	0.63	502,699	-	(41,346)
Human Resources	0.13	120,050	0.13	144,433	0.13	73,884	-	(70,549)
Occupational Health	0.63	202,618	0.63	206,388	0.63	210,280	-	3,892
Training	3.13	604,084	3.13	608,273	3.13	625,754	-	17,481
Subtotal	7.00	\$ 4,200,692	7.00	\$ 3,942,083	7.00	\$ 3,900,870	-	\$ (41,213)
Administration								
Strategic Planning	2.00	\$ 399,318	2.00	\$ 372,120	2.00	\$ 323,092	-	\$ (49,028)
Finance	1.00	289,276	2.00	268,120	2.00	235,483	-	(32,637)
Collaborating Agency Relationships	-	320,618	-	245,653	-	311,600	-	65,947
Subtotal	3.00	\$ 1,009,211	4.00	\$ 885,893	4.00	\$ 870,175	-	\$ (15,718)
Total	124.00	\$ 20,391,348	124.00	\$ 20,650,570	123.00	\$ 20,898,793	(1.00)	\$ 248,223
EXPENDITURE BY CATEGORY								
Personnel		\$ 16,705,387		\$ 16,664,505		\$ 16,905,289		\$ 240,784
Operating		1,784,186		1,827,053		1,674,658		(152,395)
Interdepartmental Charges		1,901,775		2,159,012		2,018,846		(140,166)
Capital Improvement CCS		-		-		300,000		300,000
Total		\$ 20,391,348		\$ 20,650,570		\$ 20,898,793		\$ 248,223
STAFFING AND EXPENDITURE BY FUND								
General Fund	123.33	\$ 20,271,977	123.22	\$ 20,522,238	123.00	\$ 20,598,793	(0.22)	\$ 76,555
Open Space Fund	0.67	119,371	0.78	128,332	-	-	(0.78)	(128,332)
Capital Improvement CCS Fund	-	-	-	-	-	300,000	-	300,000
Total	124.00	\$ 20,391,348	124.00	\$ 20,650,570	123.00	\$ 20,898,793	(1.00)	\$ 248,223



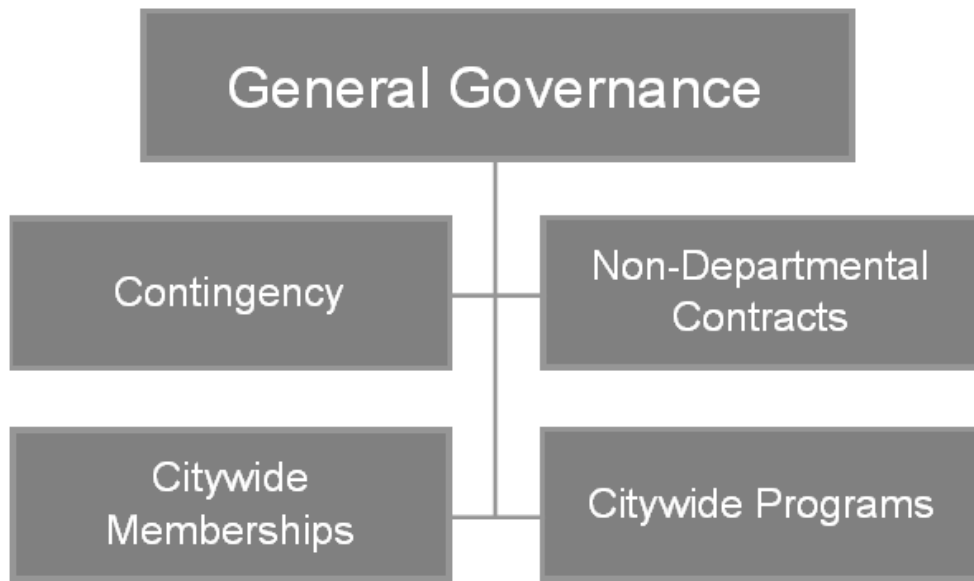
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GENERAL GOVERNANCE

2019 Approved Budget

\$3,430,498



DEPARTMENT OVERVIEW

Contingency

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

Non-Departmental Contracts

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



Aerial of Boulder

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
General Governance Total			\$ -	-	\$ 93,000	-
	General Fund					
		Reduction Total	\$ (126,000)	-	\$ -	-
		Reduce transfer to Convention & Visitors Bureau	\$ (126,000)	-	\$ -	-
		Investment Total	\$ 126,000	-	\$ 93,000	-
		Operation and management of citywide events	\$ 126,000	-	\$ 93,000	-



GENERAL GOVERNANCE

DEPARTMENT DETAIL

	2017 Actual	2018 Approved Budget	2019 Approved Budget	Variance 2018 to 2019
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Manager's Contingency				
Extraordinary Personnel	\$ 5,674	\$ 119,916	\$ 119,916	\$ -
Manager's Contingency	172,912	336,166	336,166	-
Subtotal	\$ 178,586	\$ 456,082	\$ 456,082	\$ -
Non-Departmental Contracts				
Convention and Visitors Bureau	\$ 2,136,795	\$ 2,232,242	\$ 2,175,014	\$ (57,228)
Humane Society Building Loan	60,000	60,000	60,000	-
Negotiations Support	18,828	46,393	46,393	-
Channel 22	24,584	-	-	-
Subtotal	\$ 2,240,207	\$ 2,338,635	\$ 2,281,407	\$ (57,228)
City-Wide Memberships				
Denver Regional Council of Governments	\$ 43,200	\$ 46,872	\$ 46,872	\$ -
Colorado Municipal League	76,905	81,177	81,177	-
Metro Mayors Caucus	8,583	9,871	9,871	-
National League of Cities	7,816	8,989	8,989	-
Rocky Flats Stewardship Coalitions	1,000	1,000	1,000	-
Colorado Communication and Utility	4,400	6,000	6,000	-
Alliance for Innovation	6,375	7,650	7,650	-
International Town and Gown Assoc.	400	400	400	-
Colorado Climate Future Coalition	30,000	30,000	30,000	-
Mayor's Innovation Alliance	2,000	2,300	2,300	-
Subtotal	\$ 180,679	\$ 194,259	\$ 194,259	\$ -
City-Wide Programs				
West Nile Virus / IPM	\$ 252,516	\$ 258,750	\$ 258,750	\$ -
City Wide Special Events/Coordinator	122,689	156,000	126,000	(30,000)
IronMan Event	95,416	63,000	43,000	(20,000)
Latino Festival	-	-	10,000	10,000
Haute Route Rockies	1,800	-	20,000	20,000
Jaipur Literature Festival	32,146	-	20,000	20,000
Community Survey	1,890	21,000	21,000	-
Subtotal	\$ 506,457	\$ 498,750	\$ 498,750	\$ -
Total	\$ 3,105,929	\$ 3,487,726	\$ 3,430,498	\$ (57,228)
EXPENDITURE BY CATEGORY				
Operating	\$ 3,105,929	\$ 3,487,726	\$ 3,430,498	\$ (57,228)
Total	\$ 3,105,929	\$ 3,487,726	\$ 3,430,498	\$ (57,228)
EXPENDITURE BY FUND				
General	\$ 3,105,929	\$ 3,487,726	\$ 3,430,498	\$ (57,228)
Total	\$ 3,105,929	\$ 3,487,726	\$ 3,430,498	\$ (57,228)

Note:

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



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HOUSING & HUMAN SERVICES

2019 Approved Budget

\$23,505,312

DEPARTMENT MISSION

In July 2018, Housing and Human Services merged into one department. Work is underway to integrate mission, strategies, programming and services.

HOUSING MISSION

To preserve and provide safe, high-quality and affordable housing opportunities through collaborative community planning and funding of programs.

HUMAN SERVICES MISSION

To create a healthy, socially thriving and inclusive community by providing and supporting human services to Boulder residents in need.



HOUSING & HUMAN SERVICES

2019 KEY INITIATIVES

- Integrate Housing and Human Services into one department, thereby providing opportunities for greater effectiveness for the community through improved coordination of programs and staff efficiencies.
- Continue implementing the Human Services Strategy 2017-2022, including changes to community funding, aligning direct services and expanded partnerships, and integrating with the Economic Sustainability Strategy, Resilience Strategy, Housing Strategy and Boulder Valley Comprehensive Plan (BVCP).
- Continue implementation of the Homelessness Strategy including achieving housing goals, fully implementing integrated data for improved outcome tracking, and analysis of first year data to refine new adult homeless service system.
- Further the development of key affordable housing developments in the city. The completion of various developments will occur with an additional 251 permanently affordable homes including Trinity Commons (16 units), Attention Homes Apartments (40 units), Diagonal Crossing (105 units), Bustop (52 units) and Ciclo (S’PARK) (38 units).

DEPARTMENT OVERVIEW

Administration

Provides oversight of the department work programs, policy development and implementation, strategic and community planning, implementation of Housing initiatives, Human Services and Homelessness Strategies, regional partnership development and coordination, finance and budget oversight, and public communications.

Community Relations

Community Relations consists of Human Relations Commission (HRC), Community Mediations Service Program (CMS), and Office of Human Rights (OHR). HRC 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. CMS provides community conflict resolution services for city residents, organizations and businesses, including landlord-tenant and neighborhood disputes and restorative justice. OHR enforces the Human Rights Ordinance and Failure to Pay Wages. In addition, Community Relations also coordinates annual community-wide events and celebrations, such as Martin Luther King, Jr. Day, Immigrant Heritage Week and Indigenous Peoples Day.

Policy & Planning

Leads initiatives to address community housing needs, social policy and equity issues through community and stakeholder engagement; supportive policy, market and data analysis; and development of effective policies and programs; identify and create effective social response systems; and, oversees development and implementation of the Housing, Human Services and Homelessness Strategies. Coordinates with other city departments, community organizations and partners to implement city programs, policies and regulations including the Inclusionary Housing ordinance and the Homelessness Strategy. The group establishes and monitors appropriate metrics to measure program success and effectiveness. Team also staffs the newly created Housing Advisory Board.



HOUSING & HUMAN SERVICES

DEPARTMENT OVERVIEW, CONTINUED

Housing Asset Management

Serves the community by promoting and implementing the City of Boulder's Affordable Homeownership Program. Asset Management also protects the integrity of the city's affordable housing programs by ensuring compliance with all investment and city rules and regulations.

Family Services

Family Services includes the Child Care Subsidy Program (CSS), financial assistance to support low- and lower-middle-income families in paying for quality, affordable child care, 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. Family Services 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.

Funding & Resource Planning

Housing Community Investment provides funding and technical assistance to housing partners and community agencies to create and preserve affordable housing, improve community facilities and support programs serving low- and moderate-income persons. Community Investment also participates in regional housing activities serving as the lead agency for the Boulder Broomfield HOME Consortium and serving as program staff for the Boulder County Regional Housing Partnership.

Human Services Funding & Resource Planning administers the Human Services Fund, which distributes funding to support the operations of 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 and impacts.

Senior Services

Senior Services provides programs and services for older adults at the East and West Senior Centers, including enrichment programs, resource seminars and support groups, wellness programs, day trips, resource and referral for community services, and short-term case management for vulnerable older adults. Senior Services administers the city's Food Tax Rebate Program for families, individuals with disabilities and older adults with lower incomes. Senior Services collaborates with Boulder County and community agencies to plan, coordinate and evaluate services for older adults, 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.



HOUSING & HUMAN SERVICES

2018 ACCOMPLISHMENTS

- Added 99 new permanently affordable homes to the city's inventory moving the city to 7.5 percent of the 10 percent affordable housing goal. This was accomplished by the following properties coming online: Boulder Housing Partners' Palo Park, Cedar and Casey properties and Element's Spark West. In June, following the city's investment to purchase and renovate the old Robb's Music location on 30th Street, the Path to Home program, serving persons experiencing homelessness, opened its doors offering coordinated entry and services and 50 overnight shelter beds.
- Updated Inclusionary Housing ordinance went into full effect in July 2018. The regulatory generator of affordable housing units and financial resources to further the affordable housing goals of the city, evolved to meet the growing demand for affordable housing and changing market conditions. In addition to a general update of the regulation, the inclusionary housing requirement was raised from 20% to 25%, an Affordable Housing Design Review process was created to ensure quality design and construction of affordable units, and an online calculator was created to support housing development partners to estimate inclusionary housing requirements.
- Implemented the Human Services Strategy 2017-2022, including changes to community funding, aligning direct services, and expanded partnerships.
- Implemented the Homelessness Strategy, helping 244 adults exit homelessness through June, and preventing homelessness for hundreds of families through the Keep Families Housed program that served 332 families in 2017.
- Initiated research and evaluation plan to assess the effects of the Sugar-Sweetened Beverage Product Distribution tax (SSB tax) and the impact of investments made with SSB tax revenue.

DID YOU KNOW?

During the first 8 months of implementation, the new Boulder adult homeless services system housed enough people (218) to free up all the overnight sheltering beds in the city (210) for other individuals that need help.



HOUSING & HUMAN SERVICES



North Broadway - Holiday Neighborhood

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Housing & Human Services Total			\$ (522,479)	(4.00)	\$ 103,300	-
General Fund						
Reduction Total			\$ (622,479)	(4.00)	\$ (76,700)	-
		Sell bus and contract out bus service for senior services and other city events	\$ -	-	\$ (76,700)	-
		Eliminate Administrative Specialist - standard position	(71,500)	(1.00)	-	-
		Eliminate Deputy Director of Human Services - standard position	(158,100)	(1.00)	-	-
		Eliminate Planning Project Manager - standard position	(94,700)	(1.00)	-	-
		Eliminate Senior Services Social Trips Program	(35,420)	-	-	-
		Eliminate Strategic Initiatives Manager - standard position	(125,000)	(1.00)	-	-
		Reduce department-wide non-personnel expenses	(34,500)	-	-	-
		Reduce consulting and office supplies	(28,259)	-	-	-
		Shift subsidy for Senior Services - Meals on Wheels from General Fund to Sugar Sweetened Beverage Tax Fund	(75,000)	-	-	-
Investment Total			\$ 100,000	-	\$ 180,000	-
		Contingency for severe weather sheltering in the event it is not provided by non-profits	\$ -	-	\$ 180,000	-
		Increase funding for Family Resource Schools (FRS) Program	70,000	-	-	-
		Provide ongoing funding for Human Relations Commission (HRC) grants	30,000	-	-	-



HOUSING & HUMAN SERVICES

DEPARTMENT DETAIL

	2017 Actuals		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	9.45	\$ 1,495,030	9.85	\$ 1,545,074	7.85	\$ 1,349,804	(2.00)	\$ (195,270)
Subtotal	9.45	\$ 1,495,030	9.85	\$ 1,545,074	7.85	\$ 1,349,804	(2.00)	\$ (195,270)
Family Services								
Early Childhood Programs	-	\$ 151,788	0.29	\$ 240,186	0.29	\$ 239,906	-	\$ (280)
Family Resource Schools	7.06	\$ 840,281	6.77	\$ 804,409	6.77	\$ 881,746	-	\$ 77,337
Prevention and Intervention	-	\$ 150,524	-	\$ 148,430	-	\$ 148,430	-	\$ -
Subtotal	7.06	\$ 1,142,593	7.06	\$ 1,193,025	7.06	\$ 1,270,082	-	\$ 77,057
Community Relations								
Community Relations and Human Relations Commission	1.31	\$ 186,836	1.30	\$ 218,426	1.30	\$ 208,958	-	\$ (9,468)
Office of Human Rights	0.99	\$ 64,175	0.98	\$ 99,638	0.98	\$ 96,929	-	\$ (2,709)
Youth Opportunities Program	1.31	\$ 296,314	1.30	\$ 319,101	1.30	\$ 314,054	-	\$ (5,047)
Community Mediation	2.41	\$ 232,209	2.61	\$ 253,054	2.61	\$ 252,305	-	\$ (749)
Subtotal	6.02	\$ 779,534	6.19	\$ 890,219	6.19	\$ 872,246	-	\$ (17,973)
Community Funding & Planning								
Community Funding	2.50	\$ 4,668,079	3.50	\$ 4,936,593	3.50	\$ 7,196,544	-	\$ 2,259,951
Planning	5.00	\$ 330,300	5.00	\$ 1,277,208	3.00	\$ 1,295,142	(2.00)	\$ 17,934
Subtotal	7.50	\$ 4,998,379	8.50	\$ 6,213,801	6.50	\$ 8,491,686	(2.00)	\$ 2,277,885
Senior Services								
Food Tax Rebate Program	0.28	\$ 24,268	0.28	\$ 25,153	0.28	\$ 24,734	-	\$ (419)
Senior Centers	4.44	\$ 407,309	4.44	\$ 416,906	4.44	\$ 408,121	-	\$ (8,785)
Senior Resources	2.85	\$ 358,028	2.85	\$ 353,649	2.85	\$ 277,710	-	\$ (75,939)
Senior Health & Wellness	0.82	\$ 131,807	0.82	\$ 130,209	0.82	\$ 130,651	-	\$ 442
Senior Social Programs	1.08	\$ 155,615	1.08	\$ 163,421	1.08	\$ 134,126	-	\$ (29,295)
Subtotal	9.47	\$ 1,077,027	9.47	\$ 1,089,338	9.47	\$ 975,342	-	\$ (113,996)
Housing								
Community Investment	4.00	\$ 21,959,507	4.00	\$ 8,260,558	4.00	\$ 9,073,395	-	\$ 812,837
Asset Management	3.00	\$ 289,807	3.00	\$ 676,536	3.00	\$ 684,575	-	\$ 8,039
Planning and Policy	4.50	\$ 418,625	4.50	\$ 472,281	4.50	\$ 501,267	-	\$ 28,986
Subtotal	11.50	\$ 22,667,940	11.50	\$ 9,409,375	11.50	\$ 10,259,237	-	\$ 849,862
Cost Allocation and Transfers								
Cost Allocation and Transfers		\$ 252,064		\$ 259,626		\$ 286,915		\$ 27,289
Subtotal		\$ 252,064		\$ 259,626		\$ 286,915		\$ 27,289
Total	51.00	\$ 32,412,567	52.57	\$ 20,600,458	48.57	\$ 23,505,312	(4.00)	\$ 2,904,853
EXPENDITURE BY CATEGORY								
Personnel		\$ 4,629,320		\$ 5,045,034		\$ 4,843,256		\$ (201,778)
Operating		\$ 23,159,182		\$ 15,107,878		\$ 18,217,934		\$ 3,110,055
Interdepartmental Charges		\$ 181,932		\$ 187,920		\$ 157,207		\$ (30,713)
Capital		\$ 4,190,070		\$ -		\$ -		\$ -
Cost Allocation		\$ 252,064		\$ 259,626		\$ 286,915		\$ 27,289
Total		\$ 32,412,567		\$ 20,600,458		\$ 23,505,312		\$ 2,904,853
STAFFING AND EXPENDITURE BY FUND								
General Fund	32.65	\$ 7,757,814	32.83	\$ 8,662,068	28.83	\$ 8,384,542	(4.00)	\$ (277,526)
Grants	2.78	\$ 237,837	2.54	\$ 245,000	2.51	\$ 245,000	(0.03)	\$ -
Sugar Sweetened Beverage Distribution Tax	-	\$ 916,485	1.00	\$ 1,447,536	1.00	\$ 3,737,488	-	\$ 2,289,952
Affordable Housing	7.63	\$ 15,756,859	7.88	\$ 5,462,321	7.88	\$ 6,346,889	-	\$ 884,568
Community Housing Assistance Program	4.82	\$ 6,389,733	4.97	\$ 3,318,805	4.97	\$ 2,964,740	-	\$ (354,066)
Community Development Block Grant	2.13	\$ 733,324	2.35	\$ 656,217	2.38	\$ 732,101	0.03	\$ 75,884
HOME Investment Partnership Grant	1.00	\$ 620,515	1.00	\$ 808,511	1.00	\$ 1,094,553	-	\$ 286,042
Total	51.00	\$ 32,412,567	52.57	\$ 20,600,458	48.57	\$ 23,505,312	(4.00)	\$ 2,904,853



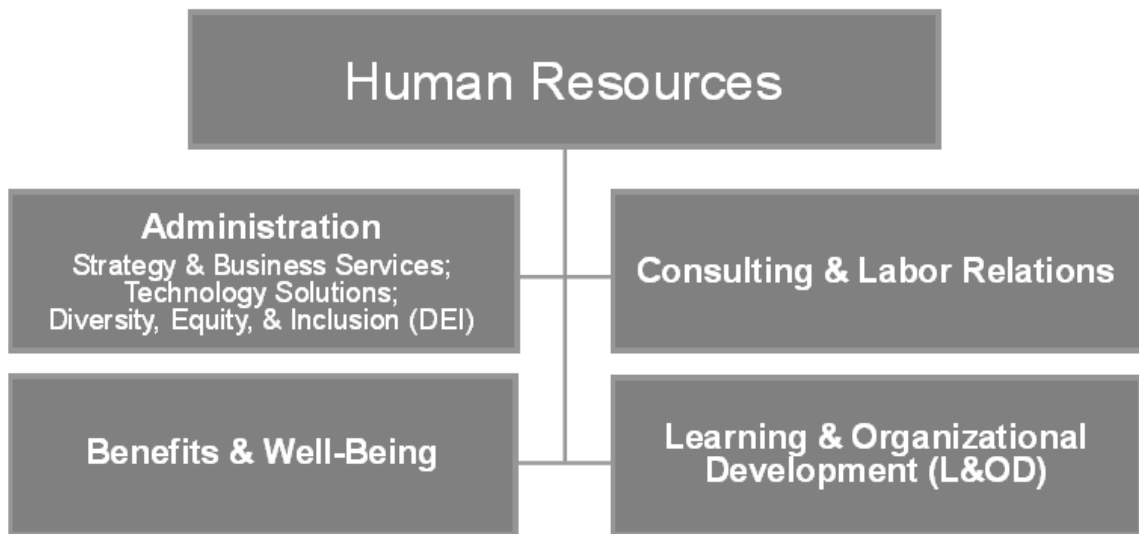
HUMAN RESOURCES

2019 Approved Budget

\$4,047,164

DEPARTMENT MISSION

The Human Resources (HR) department provides services and programs in support of the city's workforce including: recruitment; organizational development and retention; diversity, equity and inclusion; employee and labor relations; and employee benefits and well-being.



In 2018, HR welcomed new leadership and a renewed focus on core service delivery, customer service, interdepartmental collaboration, and internal culture and morale. Departmental priorities emphasized innovation and technology to improve efficiency and effectiveness of services and programs and to better deliver on strategic goals.

In the spring of 2018, HR implemented a redesigned organizational structure to better support citywide and department needs, to enhance services, and to create opportunities for the staff's professional growth. The reorganization was completed with no increase to the existing personnel budget. The new structure supports functions and services with organizational reach and internal focus. It is organized into six solutions-focused workgroups: Benefits & Well-Being, Consulting & Labor Relations, DEI, L&OD, Strategy & Business Services, and Technology Solutions.



HUMAN RESOURCES

2019 KEY INITIATIVES

- A citywide job classification and compensation analysis; including draft strategies for future year compensation structure.
- Enhancements to the people, processes, and technology around recruiting, selection, and onboarding of new city employees.
- Exploration and recommendations on an enhanced staff performance management process and system.
- A new partnership with the Government Alliance on Race and Equity (GARE); including finalizing an organizational equity strategy.
- Pilot working-parent benefits including infant-at-work and onsite childcare.
- 2020-2025 HR department strategic planning.

DEPARTMENT OVERVIEW

Administration

Strategy & Business Services collaborates across the organization with all city departments to lead the strategic direction of human resource services and leverages business tools to plan and monitor the status of strategic initiatives, core services, and budget. It also drives process improvement and workforce / operational measures efforts. The workgroup includes the Director, Deputy Director, and Business Analyst.

Technology Solutions provides technology enablement for HR data management and reporting and administers the human resources information system (HRIS). As appropriate, it also leads system requirements analysis, vendor research and selection, system testing, and user training. The workgroup includes the HRIS Manager, HRIS Analyst, and HR Representative.

Diversity, Equity and Inclusion (DEI) fosters citywide awareness and understanding of DEI concepts and issues. It manages the citywide Equity Strategy and administers policy and programming to foster growth, build relationships and partnerships, and create brave spaces. The work is led by the Chief Diversity Officer.

Benefits & Well-Being

Benefits manages the City of Boulder employee benefits program. This includes benefits selection and renewal strategies, open enrollment administration and benefits management for medical, dental, vision, life, other supplemental insurance, and

voluntary products. It also provides benefits outreach, retirement consulting, leave / claim management, and ensures compliance with the Family and Medical Leave and Affordable Care acts. The workgroup includes the Benefits Manager, Benefits Specialists (2), and HR Representative.

Well-Being develops and manages the citywide wellness program, "Well-Being @Work", that aims to support employees in improving their health, morale and engagement. This work is led by the Well-Being Coordinator and supported by staff 'wellness champions' from city departments across the organization.



HUMAN RESOURCES

DEPARTMENT OVERVIEW, CONTINUED

Consulting & Labor Relations

Consulting & Labor Relations provides front-line HR services and partners directly with other city departments to meet their HR needs. These services include recruitment, hiring and selection, employee lifecycle advisement, and support and coaching on employee and labor relations and conflict resolution.

It oversees the city's compensation and classification strategies and policies and conducts market studies to provide fair and competitive compensation.

It leads the city's negotiation strategies and processes to create union contracts with collective bargaining units (Boulder Municipal Employees Association, International Association of Fire Fighters, Boulder Police Officers Association). It also advises employees on contract interpretation and application.

The workgroup includes the Senior HR Manager, Labor Relations Manager, HR Business Partners (4), Recruiter, and HR Representative.

Learning & Organizational Development

Learning & Organizational Development (L&OD) provides tools and resources that promote citywide talent development, leadership and a high-performance culture. It oversees training programs, employee engagement and recognition efforts, and city's performance management strategy. The workgroup includes the L&OD Manager, L&OD Specialist, and HR Representative.

2018 ACCOMPLISHMENTS

- Negotiated mutually beneficial 2-year contracts with Boulder Municipal Employees Association (BMEA) and Boulder's chapter of the International Association of Fire Fighters (IAFF).
- Received a gold medal 'Workplace Health Achievement' award for the City of Boulder from the American Heart Association – including a mention in Forbes Magazine.
- Implemented a new gap insurance benefit for Police and Fire retirees with >20 years of service, over the age of 60 but not yet 65.
- Implemented a new online "Wellness Portal" to increase staff engagement in Well-Being programming, that better enables physical fitness tracking and participation in Well-Being challenges.

DID YOU KNOW?

In the first half of 2018, applicants for city jobs came from all 50 states and 21 countries.



HUMAN RESOURCES

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Human Resources Total			\$ 193,280	(1.00)	\$ -	-
General Fund						
Reduction Total			\$ (181,720)	(1.00)	\$ -	-
Eliminate Benefits Specialist - standard position			\$ (77,320)	(1.00)	\$ -	-
Reduce employee recognition events and miscellaneous purchased services to be in line with actual spending			(104,400)	-	-	-
Investment Total			\$ 399,125	0.37	\$ -	-
Repurpose health care savings for citywide retention efforts			\$ 375,000	-	\$ -	-
Reallocate staff from Parks and Recreation to Human Resources			24,125	0.37	-	-
.25 Cent Sales Tax Fund						
Reduction Total			\$ (24,125)	(0.37)	\$ -	-
Reallocate staff from Parks and Recreation to Human Resources			\$ (24,125)	(0.37)	\$ -	-

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Strategy & Business Services	2.00	\$ 227,089	3.00	\$ 490,000	3.00	\$ 547,317	-	\$ 57,317
Technology Solutions	3.00	555,488	2.63	410,147	3.00	336,041	0.37	(74,106)
Diversity, Equity, and Inclusion	-	45,000	1.00	160,000	1.00	221,556	-	61,556
Other Administration	7.63	613,900	-	202,347	-	145,621	-	(56,726)
Subtotal	12.63	\$ 1,441,477	6.63	\$ 1,262,494	7.00	\$ 1,250,535	0.37	\$ (11,959)
Benefits & Well-Being								
Benefits Administration	4.00	\$ 435,755	5.00	\$ 739,776	4.00	\$ 452,235	(1.00)	\$ (287,541)
Well-Being Programs & Administration	0.75	86,987	1.00	438,893	1.00	475,247	-	36,354
Subtotal	4.75	\$ 522,742	6.00	\$ 1,178,669	5.00	\$ 927,482	(1.00)	\$ (251,187)
Consulting & Labor Relations								
Consulting & Labor Relations	5.00	\$ 694,211	8.00	\$ 858,548	8.00	\$ 1,400,635	-	\$ 542,087
Subtotal	5.00	\$ 694,211	8.00	\$ 858,548	8.00	\$ 1,400,635	-	\$ 542,087
Learning & Organizational Development								
Learning & Organizational Development	3.00	\$ 520,830	3.00	\$ 465,134	3.00	\$ 468,512	-	\$ 3,378
Subtotal	3.00	\$ 520,830	3.00	\$ 465,134	3.00	\$ 468,512	-	\$ 3,378
Total	25.38	\$ 3,179,260	23.63	\$ 3,764,845	23.00	\$ 4,047,164	(0.63)	\$ 282,319

EXPENDITURE BY CATEGORY

Personnel	\$ 2,301,664	\$ 2,649,830	\$ 2,656,524	\$ 6,694
Operating	820,984	1,056,321	1,316,319	259,998
Interdepartmental Charges	56,613	58,694	74,320	15,626
Total	\$ 3,179,260	\$ 3,764,845	\$ 4,047,164	\$ 282,319

STAFFING AND EXPENDITURE BY FUND

General	25.38	\$ 3,179,260	23.63	\$ 3,764,845	23.00	\$ 4,047,164	(0.63)	\$ 282,319
Total	25.38	\$ 3,179,260	23.63	\$ 3,764,845	23.00	\$ 4,047,164	(0.63)	\$ 282,319



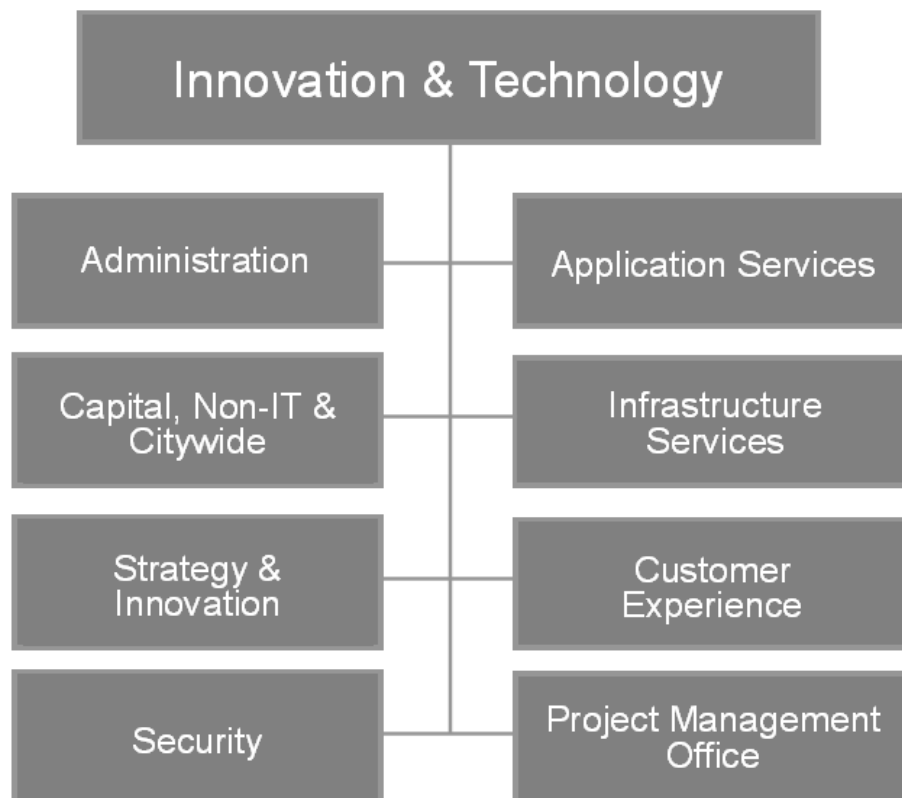
INNOVATION & TECHNOLOGY

2019 Approved Budget

\$11,464,660

DEPARTMENT MISSION

The mission of the Innovation and Technology (IT) Department is to enable impactful, efficient and high-quality services for constituents through operational effectiveness and technology systems. Our services include technology leadership, citywide IT administration and procurement support; support for over 1,600 employees and thousands of end user computing devices, keeping the city connected and available via critical infrastructure including nearly 200 miles of fiber optic network, 360 servers, and two data centers; managing and providing hundreds of constituent facing and business critical applications; integrating, analyzing and managing out city's data, improving business processes, implementing technology projects and systems; keeping our constituents, employees, data and systems secure from cyber threats; engaging and training city employees in technology; and driving innovation and transformation in Boulder's operations through experimentation, training and culture change.



INNOVATION & TECHNOLOGY

2019 KEY INITIATIVES

- Begin to implement the next wave of digital transformation.
- Streamline the technology environment by retiring legacy systems, and moving more services to a model that is shared, managed, and online.
- Complete design and begin building community broadband and its surrounding vision.
- Continue to advance the city's culture of innovation and build capacity for service excellence across the city.

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.

Capital, Non-IT & 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 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, managed cloud services and telecommunication technologies to help improve city services.

Application Services

The Application Services Division provides software support, application development, 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.



INNOVATION & TECHNOLOGY

DEPARTMENT OVERVIEW, CONTINUED

Project Management Office

The IT project management office provides support services to customers and the IT department in implementing technology systems and projects. Resources from this team provide lifecycle support for projects including requirements gathering, business process analysis and design, scope definition and contracting support, vendor integration and management in projects, tracking and managing project tasks, activities and action items, and risk management. Internally the project management office supports work planning and management for the department itself.

Customer Engagement

The Customer Engagement Division is made up of the IT Service Desk, IT Training and IT Communications. The IT Service Desk team provides phone and email-based technical support to all city staff members with a focus on first-call resolution whenever possible. If issues cannot be resolved at the Service Desk they are triaged to the appropriate team. The IT Training team facilitates a wide variety of modern, custom training approaches for several technology tools used in the city by leveraging instructor-led training, user guides, videos, eLearning, media communications, drop-in sessions and more. IT Communications manages connections with IT users about important changes and information in our technology environment.

Strategy & Innovation

The Office of Strategy and Innovation works as a city-wide partner to improve overall city effectiveness. Our efforts are achieved through programs and initiatives focused on five key areas: 1) 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; 2) Data-driven Decision Making: Understanding, collaborating with, and leveraging our information assets for effective program outcomes; 3) Operational Efficiency: Mirroring our innovative policies with shared, efficient, and transparent internal operations practices; 4) 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; 5) 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.

Security Services

The Technology Security Services Division provides incident handling and recovery services, vendor and application risk assessments, technology and process hardening, enterprise security safeguards, business continuity planning, remote access oversight, policy development, and staff education. The Security Services Division is responsible for the city's statutory and industry compliance posture in the areas of privacy, healthcare, critical infrastructure, payment card, and criminal justice information. These services are provided to all city departments, city employees, and persons associated with the city such as volunteers, boards and commissions members, and City Council members.



INNOVATION & TECHNOLOGY

2018 ACCOMPLISHMENTS

- Supported council priority of enabling access and economic vitality through development of a plan for a community owned broadband backbone.
- Enhanced fluidity of city services with improved access to key city data and systems through cloud-based applications, storage and remote access technologies.
- Continued the implementation of new IT security fortification and education programs.
- Enhanced service delivery through the implementation of an improved work planning model, new service standards, the roll out of an IT Service Catalog and metrics to measure results.
- Drove operational improvement in city operations through experimentation, culture change and enhanced use of data for decision-making.

DID YOU KNOW?

The city has over 7,000 Microsoft Access databases with everything from historical information about our city's change to information about individual species in our open space and wildlands.

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Innovation & Technology	General Fund	Total	\$ (384,480)	(2.00)	\$ 250,000	1.00
		Reduction Total	\$ (384,480)	(2.00)	\$ -	-
		Eliminate Applications Support Manager - standard position	\$ (151,000)	(1.00)	\$ -	-
		Eliminate System Administrator - standard position	(121,580)	(1.00)	-	-
		Eliminate temporary staff	(8,000)	-	-	-
		Reduce various non-personnel expenses such as consulting, subscriptions and cell phones	(85,900)	-	-	-
		Reduce number of interns	(18,000)	-	-	-
		Investment Total	\$ -	-	\$ 250,000	1.00
		Broadband Project Manager - new 2-year fixed-term position and associated operating funding for engagement activities	\$ -	-	\$ 250,000	1.00



INNOVATION & TECHNOLOGY

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	3.00	\$ 468,876	3.00	\$ 508,748	3.00	\$ 599,401	-	\$ 90,653
Subtotal	3.00	\$ 468,876	3.00	\$ 508,748	3.00	\$ 599,401	-	\$ 90,653
Customer Experience								
Service Desk	2.00	\$ 140,382	1.30	\$ 130,744	2.50	\$ 353,168	1.20	\$ 222,424
Training	1.00	117,152	1.00	136,705	1.50	164,943	0.50	28,238
Subtotal	3.00	\$ 257,534	2.30	\$ 267,449	4.00	\$ 518,111	1.70	\$ 250,662
Strategy and Innovation								
Innovation*	-	\$ -	2.00	\$ 392,603	2.00	\$ 373,277	-	\$ (19,326)
Subtotal	-	\$ -	2.00	\$ 392,603	2.00	\$ 373,277	-	\$ (19,326)
Application Services								
Applications & Related Support	15.75	\$ 2,201,146	16.75	\$ 2,537,453	15.62	\$ 2,234,738	(1.13)	\$ (302,715)
Database Administration	1.20	149,288	1.00	174,626	1.13	176,107	0.13	1,481
Subtotal	16.95	\$ 2,350,434	17.75	\$ 2,712,078	16.75	\$ 2,410,845	(1.00)	\$ (301,233)
Infrastructure Services								
Emerging Technology Support	1.00	\$ 24,011	1.00	\$ 77,804	-	\$ -	(1.00)	\$ (77,804)
Network Administration (WAN/LAN/Wireless)	2.30	363,737	2.30	364,854	2.20	348,580	(0.10)	(16,274)
Server Administration	3.85	512,539	3.35	498,707	2.85	451,037	(0.50)	(47,671)
End-User Device and Office Automation Administration and Tier 2 Support	7.40	1,393,471	7.65	962,378	7.45	916,790	(0.20)	(45,588)
Subtotal	14.55	\$ 2,293,758	14.30	\$ 1,903,744	12.50	\$ 1,716,406	(1.80)	\$ (187,338)
Security Services								
Security Administration	1.25	\$ 224,943	1.40	\$ 326,573	1.50	\$ 351,214	0.10	\$ 24,641
Subtotal	1.25	\$ 224,943	1.40	\$ 326,573	1.50	\$ 351,214	0.10	\$ 24,641
City-Wide IT (non-departmental)								
IT Capital Money	-	\$ -	-	\$ 1,064,936	-	\$ 1,264,936	-	\$ 200,000
Telecom Connectivity	-	220,143	-	48,264	1.00	98,264	1.00	50,000
Citywide Telecommunications & Computer Replacement Programs - Non CIP	2.00	1,473,676	1.00	1,967,579	1.00	2,281,006	-	313,427
Subtotal	2.00	\$ 1,693,819	1.00	\$ 3,080,779	2.00	\$ 3,644,206	1.00	\$ 563,427
Capital Improvement Program								
Capital Improvement Program	-	\$ 1,429,388	-	\$ 923,206	-	\$ 1,851,200	-	\$ 927,994
Subtotal	-	\$ 1,429,388	-	\$ 923,206	-	\$ 1,851,200	-	\$ 927,994
Total	40.75	\$ 8,718,752	41.75	\$ 10,115,181	41.75	\$ 11,464,660	-	\$ 1,349,479
EXPENDITURE BY CATEGORY								
Personnel		\$ 4,705,903		\$ 5,038,391		\$ 5,160,773		\$ 122,382
Operating		3,485,743		3,432,083		3,771,618		339,535
Interdepartmental Charges		217,346		207,861		192,314		(15,547)
Capital		242,011		1,367,065		2,260,897		893,832
Other Financing Uses		67,749		69,781		79,058		9,277
Total		\$ 8,718,752		\$ 10,115,181		\$ 11,464,660		\$ 1,349,479
STAFFING AND EXPENDITURE BY FUND								
General	38.75	\$ 5,815,688	40.75	\$ 7,224,396	40.75	\$ 7,332,455	-	\$ 108,059
Telecommunications	1.00	397,664	1.00	548,660	1.00	513,476	-	(35,184)
Computer Replacement	1.00	2,505,400	0.00	2,342,125	0.00	3,618,729	-	1,276,604
Total	40.75	\$ 8,718,752	41.75	\$ 10,115,181	41.75	\$ 11,464,660	-	\$ 1,349,479

*Innovation and Analytics moved to Innovation and Technology Department in 2018.



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LIBRARY & ARTS

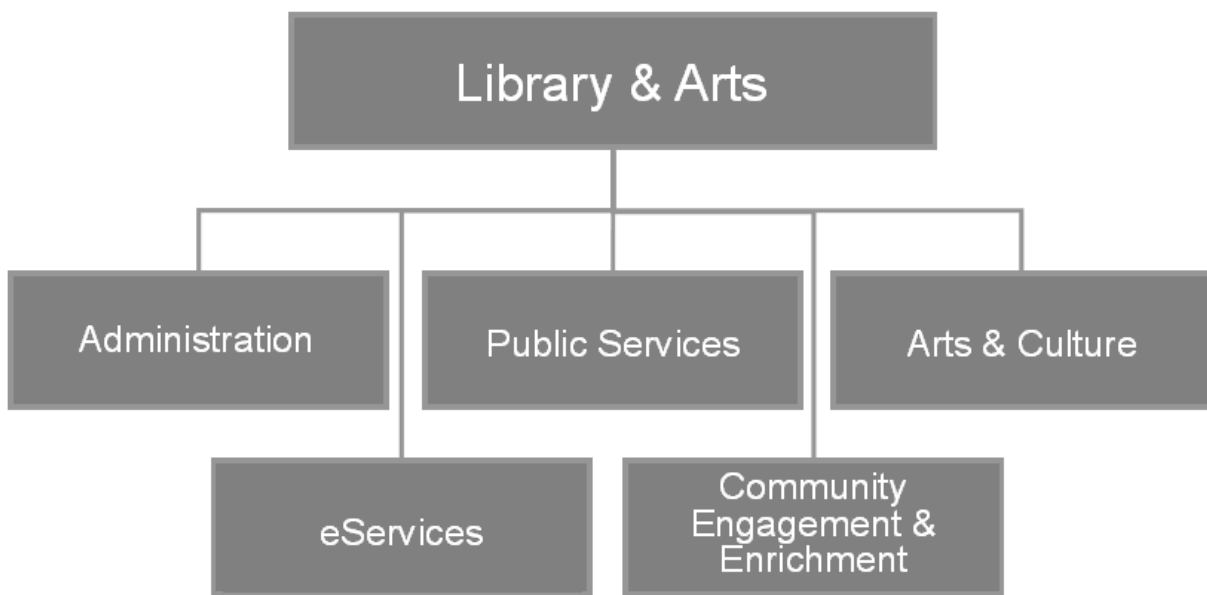
2019 Approved Budget

\$11,365,503

DEPARTMENT MISSION

The Boulder Public Library’s mission is: Connecting people, ideas, and information to transform lives and strengthen our community.

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

Administration

Comprises the office of the director, 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, the Arts Commission and the Boulder Library Foundation. It also includes oversight of the Carnegie Library for Local History.



LIBRARY & ARTS

2019 KEY INITIATIVES

- Planning, community engagement and development of construction documents for a north Boulder branch library.
- Construction documents for Main Library restroom renovation to include all-inclusive facilities.
- Install major permanent public art in the Civic Area and along Broadway in North Boulder as well as temporary installations in the University Hill retail area.
- Coordinate the 2019 cycle of grants including the new round of General Operating Support grants to the city's nonprofit organizations and another year of cultural field trip grants for Boulder's Title I schools.
- Establish a full program based on the pilot to support home owners for the installation of murals in neighborhoods across the city.

DEPARTMENT OVERVIEW, CONTINUED

Public Services

Includes customer service desk staff, materials circulation services, interlibrary loan, patron account maintenance, holds and Prospector system administration, materials handling, and maintenance of the automated materials handling systems, reference and technology assistance and oversight of the Main Library and the Meadows, George Reynolds and the NoBo Corner Library branch operations and programs.

eServices

Includes administration and maintenance of library-specific IT systems and equipment, including the integrated library system and self-checks, the patron computer reservation and print release system, computer technology support, the library website, the public meeting room reservation system, library maker spaces and cataloging, receiving and processing of library materials and resources.

Community Engagement & Enrichment

Connects with the community through events and programs for every age. It provides literacy and learning for all ages, collection development and the curation of library materials (books, music, movies and more) and electronic resources (ebooks informational databases and streaming/downloadable content), outreach, and management of the Canyon Theater and Gallery exhibits. This division includes Youth Services, Collection Development, Programs Events & Outreach, and the BoulderReads adult literacy program.

Office of Arts & 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 as well as the Arts Commission.



LIBRARY & ARTS



Boulder Public Library - Main Branch

2018 ACCOMPLISHMENTS

- Completed the 2018 Boulder Public Library Master Plan.
- Restructured the Homebound Delivery Program to be led by volunteers and redefined the coordinator position to focus on outreach to youth and Latino members of the community.
- Completed the 2018 cycle of cultural grants in support of the Boulder Arts Commission in distribution of \$675,000 to nonprofits, artist, and classrooms in the community. New this cycle was the collaboration with the Human Relations Commission to support cultural programs during Indigenous Peoples' Day.
- Installed new public art including the Public Art Social: a series of temporary installations throughout the Civic Area. One public art project was honored to receive a national award from Americans for the Arts for the conceptual installation Everything at Once by Mary Mattingly.

DID YOU KNOW?

More than 1,500 unique laser cutter projects were completed in the BLDG 61 Makerspace.



LIBRARY & ARTS



Harlow Platts Playground

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Library & Arts:	Arts Division Total		\$ (55,870)	-	\$ 250,000	-
	General Fund					
		Reduction Total	\$ (55,870)	-	\$ -	-
		Eliminate creative economy and cultural research projects	\$ (14,935)	-	\$ -	-
		Eliminate all contingency budgets	(26,435)	-	-	-
		Eliminate new pilot programs	(13,000)	-	-	-
		Reduce public events budget	(1,500)	-	-	-
		Investment Total	\$ -	-	\$ 250,000	-
		Facility Based Arts and Cultural Grant Pilot Program	\$ -	-	\$ 250,000	-
Library & Arts:	Library Division Total		\$ 535,191	2.75	\$ 190,000	-
	General Fund					
		Reduction Total	\$ (6,000)	-	\$ -	-
		Eliminate library catalog app subscription	\$ (6,000)	-	\$ -	-
		Investment Total	\$ 441,191	2.75	\$ 190,000	-
		Creative Technologist – convert fixed-term to vacant standard position	\$ 85,000	-	\$ -	-
		Deep cleaning, maintenance and replacement of library furniture used by the public	75,000	-	-	-
		Main Library North Building Renovation Feasibility Assessment - General Fund Library Reserve	-	-	105,000	-
		Achieve fiscally constrained funding model in Library Master Plan	281,191	2.75	85,000	-
		Repurpose savings from Convention & Visitors Bureau to the Library	126,000	TBD	-	-
	Library Fund					
		Investment Total	\$ 100,000	-	\$ -	-
		Increase Library collection and materials available to patrons	\$ 100,000	-	\$ -	-



LIBRARY & ARTS

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Library Administration	4.00	\$ 723,958	4.00	\$ 823,977	4.00	\$ 1,140,604	-	\$ 316,627
Library Facility and Asset Maintenance	-	156,731	-	169,098	-	305,320	-	136,222
Volunteer Services	0.50	53,733	1.00	86,490	1.00	94,089	-	7,599
Grant Programs	0.50	463,406	0.50	406,040	-	350,000	(0.50)	(56,040)
North Boulder Library Project	-	-	-	-	-	821,176	-	821,176
Subtotal	5.00	\$ 1,397,828	5.50	\$ 1,485,605	5.00	\$ 2,711,189	(0.50)	\$ 1,225,584
Arts and Culture								
Arts Administration	3.50	\$ 491,325	3.50	\$ 534,727	3.50	\$ 490,337	-	\$ (44,390)
Programs for Artists	-	31,678	-	3,000	-	3,000	-	-
Arts Grants	-	670,205	-	675,000	-	675,000	-	-
Pilot Grant Program for Facilities-Based Community Organizations	-	-	-	-	-	250,000	-	250,000
Public Art Maintenance	-	104,259	-	30,000	-	30,000	-	-
Public Art - CCS Capital Projects	-	-	-	-	-	200,000	-	200,000
Subtotal	3.50	\$ 1,297,467	3.50	\$ 1,242,727	3.50	\$ 1,648,337	-	\$ 405,610
Community Engagement and Enrichment								
BoulderReads	2.25	\$ 207,826	2.25	\$ 176,609	2.25	\$ 187,004	-	\$ 10,395
Carnegie Library for Local History Programs, Events & Outreach	2.50	344,715	2.50	222,335	2.50	233,385	-	11,050
Library Materials	5.50	593,504	5.25	578,809	5.50	526,442	0.25	(52,367)
Youth Services	5.50	1,370,672	5.50	1,453,373	5.25	1,571,795	(0.25)	118,422
	6.00	369,381	6.00	365,770	6.00	359,103	-	(6,667)
Subtotal	21.75	\$ 2,886,098	21.50	\$ 2,796,896	21.50	\$ 2,877,730	-	\$ 80,834
Public Services								
Patron Services	21.00	\$ 1,436,011	21.50	\$ 1,520,020	21.25	\$ 1,495,324	(0.25)	\$ (24,696)
Branch Libraries	14.25	936,333	14.00	867,924	14.50	887,680	0.50	19,756
Subtotal	35.25	\$ 2,372,344	35.50	\$ 2,387,944	35.75	\$ 2,383,005	0.25	\$ (4,939)
eServices								
Resource Services	6.00	\$ 464,047	6.00	\$ 459,413	6.00	\$ 476,478	-	\$ 17,065
Technology Support	2.00	683,328	2.50	720,334	3.00	797,457	0.50	77,123
Flatirons Library Consortium	1.00	143,330	-	110,993	-	135,500	-	24,507
Makerspace	3.00	226,485	3.00	303,685	3.00	335,807	-	32,122
Subtotal	12.00	\$ 1,517,191	11.50	\$ 1,594,425	12.00	\$ 1,745,242	0.50	\$ 150,817
Total	77.50	\$ 9,470,928	77.50	\$ 9,507,597	77.75	\$ 11,365,503	0.25	\$ 1,857,906
EXPENDITURE BY CATEGORY								
Personnel		\$ 5,532,113		\$ 5,883,422		\$ 6,082,054		\$ 198,632
Operating		3,429,700		3,168,156		3,784,806		616,650
Interdepartmental Charges		509,115		456,019		477,467		21,448
Capital		-		-		1,021,176		1,021,176
Total		\$ 9,470,928		\$ 9,507,597		\$ 11,365,503		\$ 1,857,906
STAFFING AND EXPENDITURE BY FUND								
General	77.00	\$ 7,993,222	77.00	\$ 8,093,351	77.25	\$ 8,884,665	0.25	\$ 791,314
Library	0.50	1,477,707	0.50	1,414,246	0.50	1,459,662	-	45,416
Capital Development Fund	-	-	-	-	-	-	-	-
Capital Improvement CCS	-	-	-	-	-	1,021,176	-	1,021,176
Total	77.50	\$ 9,470,928	77.50	\$ 9,507,597	77.75	\$ 11,365,503	0.25	\$ 1,857,906



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MUNICIPAL COURT

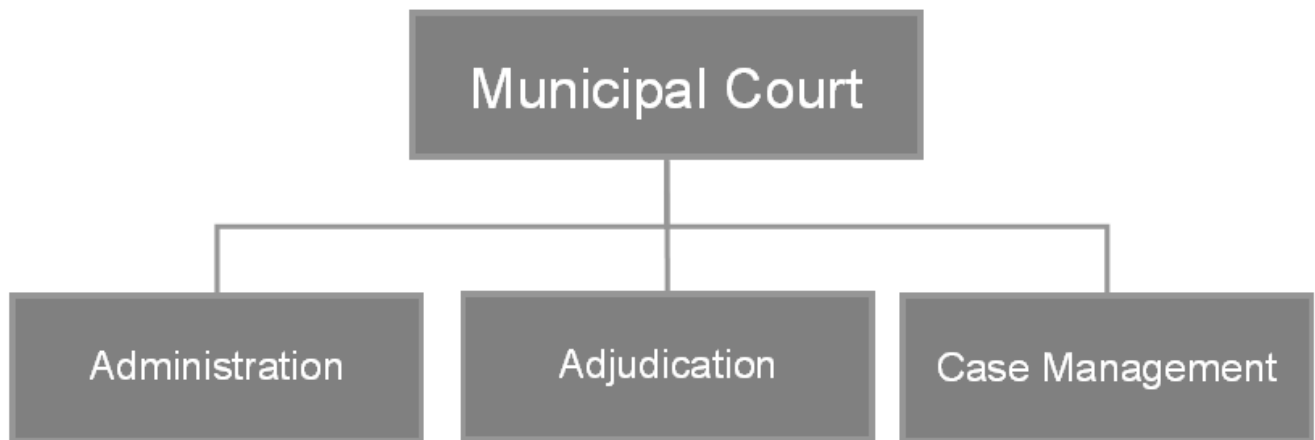
2019 Approved Budget

\$2,171,477

DEPARTMENT 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.



MUNICIPAL COURT

2019 KEY INITIATIVES

- Develop robust metrics to aid with comparing performance to other municipal courts.
- Due to staff reductions, focus on cross-training all staff to ensure excellent customer service.
- Build on groundwork from 2018 with National Association of Municipal Courts (NAMC) to increase participation and to create the association.
- Create internal Municipal Court SharePoint site and move all data off the shared drive for more efficient collaboration.

DEPARTMENT OVERVIEW, CONTINUED

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

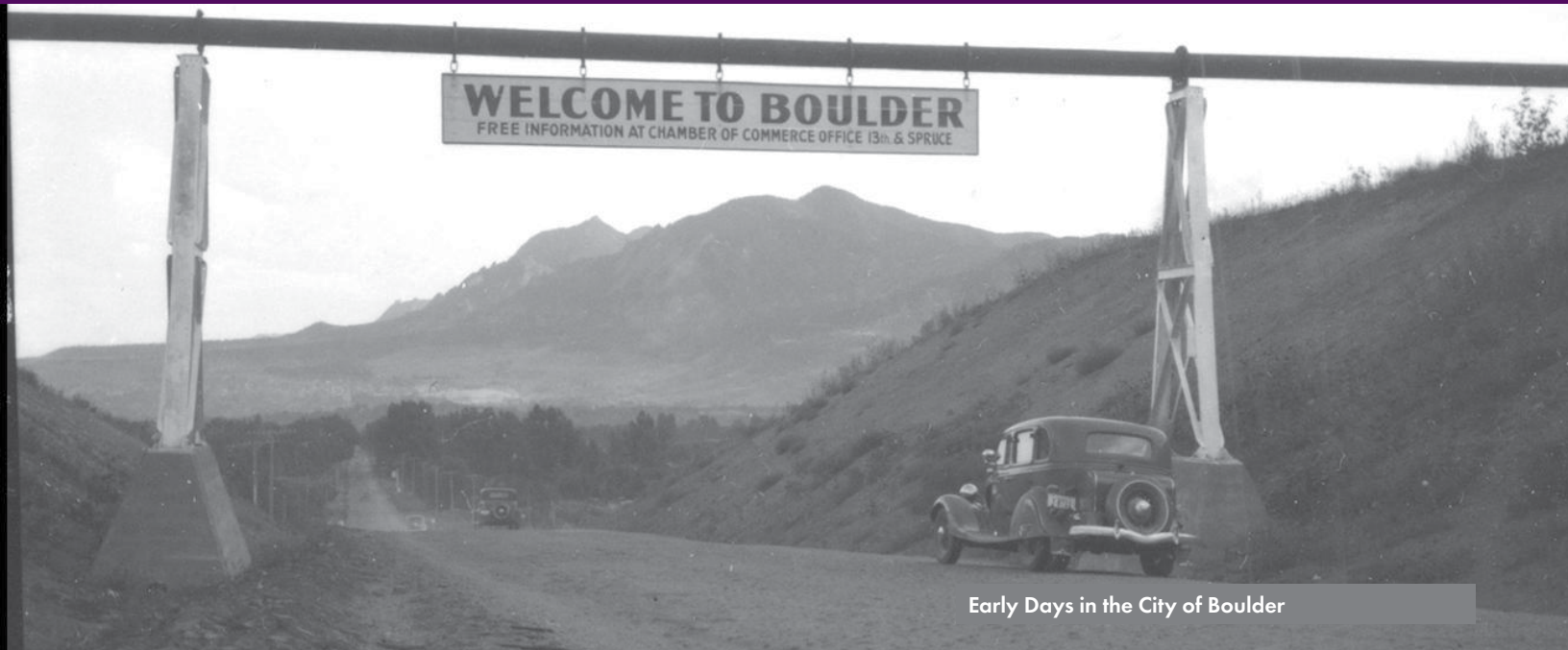
in the courtroom. Probation staff monitors compliance with Court orders regarding municipal violations that most affect the community and process cases for defendants at in-custody sessions at the Boulder County jail. Probation staff seek to leverage the Court's contact with homeless individuals through a variety of efforts.

DID YOU KNOW?

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



MUNICIPAL COURT



Early Days in the City of Boulder

2018 ACCOMPLISHMENTS

- Developed measures for succession planning, including identifying key staff and giving them additional responsibilities to help build management experience.
- Researched and explored additional strategies for the public to contact the Court by means of a web chat service, SMS or social media.
- Created systems to share data more efficiently and reached out to Parking Services, Police and City Attorney Office to see what they needed.
- Explored the creation of a National Association of Municipal Courts (NAMC).
- Refined court letter processing to increase compliance and collection efforts.

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Municipal Court Total			\$ (90,167)	(1.00)	\$ (22,901)	-
General Fund						
Reduction Total			\$ (90,167)	(1.00)	\$ (22,901)	-
		Eliminate Deputy Court Clerk - standard position	\$ (64,857)	(1.00)	-	-
		Reduce postage, collections, equipment replacement due to efficiencies	-	-	(22,901)	-
		Eliminate miscellaneous non personnel expenses such as postage, purchased services, food, credit card processing fees, etc. (2018 Reduction)	(25,310)	-	-	-



MUNICIPAL COURT

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.75	\$ 430,067	3.75	\$ 431,527	3.75	\$ 461,417	-	\$ 29,889
Subtotal	4.75	\$ 430,067	3.75	\$ 431,527	3.75	\$ 461,417	-	\$ 29,889
Adjudication								
Adjudication	4.60	\$ 615,341	4.60	\$ 632,277	4.60	\$ 620,357	-	\$ (11,920)
Subtotal	4.60	\$ 615,341	4.60	\$ 632,277	4.60	\$ 620,357	-	\$ (11,920)
Case Management								
Animal	1.60	\$ 139,257	1.40	\$ 150,274	1.20	\$ 131,667	(0.20)	\$ (18,608)
General	1.60	139,875	1.40	150,272	1.20	131,643	(0.20)	(18,629)
Parking	1.60	180,023	1.40	199,872	1.20	164,193	(0.20)	(35,679)
Photo Enforcement	1.60	124,118	1.40	138,410	1.20	116,443	(0.20)	(21,967)
Probation Services	4.00	393,565	4.00	405,110	4.00	414,113	-	9,004
Traffic	1.60	138,749	1.40	150,272	1.20	131,643	(0.20)	(18,629)
Subtotal	12.00	\$ 1,115,587	11.00	\$ 1,194,211	10.00	\$ 1,089,703	(1.00)	\$ (104,508)
Total	21.35	\$ 2,160,994	19.35	\$ 2,258,016	18.35	\$ 2,171,477	(1.00)	\$ (86,539)
EXPENDITURE BY CATEGORY								
Personnel		\$ 1,734,873		\$ 1,736,572		\$ 1,696,447		\$ (40,125)
Operating		374,529		454,781		412,560		(42,221)
Interdepartmental Charges		51,592		66,663		62,471		(4,194)
Total		\$ 2,160,994		\$ 2,258,016		\$ 2,171,477		\$ (86,539)
STAFFING AND EXPENDITURE BY FUND								
General	21.35	\$ 2,160,994	19.35	\$ 2,258,016	18.35	\$ 2,171,477	(1.00)	\$ (86,539)
Total	21.35	\$ 2,160,994	19.35	\$ 2,258,016	18.35	\$ 2,171,477	(1.00)	\$ (86,539)



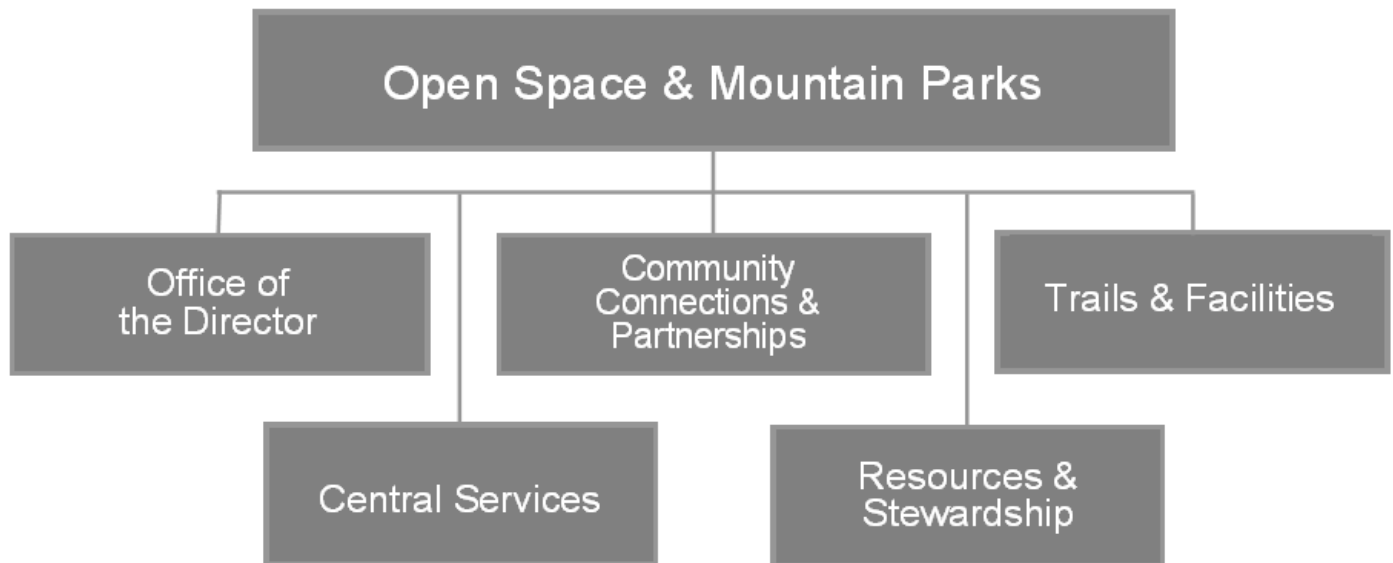
OPEN SPACE & MOUNTAIN PARKS

2019 Approved Budget

\$29,640,763

DEPARTMENT MISSION

The mission of the Open Space & 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 Director's Team ensures strategic alignment of OSMP projects with the department's mission and priorities. This workgroup includes the Interim Director, the Interim Deputy Director, the Science Officer, the Community Relations 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 workgroup 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.



OPEN SPACE & MOUNTAIN PARKS

2019 KEY INITIATIVES

- Complete Open Space & Mountain Parks Master Plan, establishing focus areas, strategies and policy guidance, and measures of success across services and programs.
- Implement top natural resource priorities of Grassland, Forestry, and Trail Study Area plans through the formation of cross-departmental implementation, integrated site planning and design review teams.
- Implement top priorities of the Agricultural Management Plan, including work with tenants and lessees to accomplish goals; collaborate with partners including the Boulder Open Space Conservancy to identify goals of an Agricultural Initiative.
- Partner with other agencies to leverage OSMP's interests through strategic property acquisition, coordination of joint programs and projects, and other avenues as needed.
- Continue to assess and develop best practices related to OSMP's scientific approach, data stewardship, planning and design, work plan and budget management, staff training and development, performance management, and communication and coordination internally and externally.

DEPARTMENT OVERVIEW, CONTINUED

Community Connections & 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:

- 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:

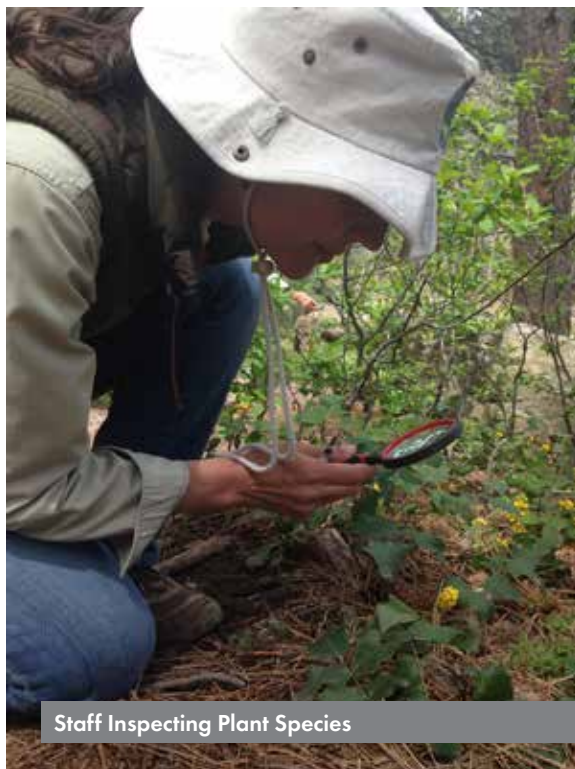
- OSMP's trails, trail heads and other access points;
- Office buildings and other structures across the open space system; and
- The department's equipment and vehicle assets.



OPEN SPACE & MOUNTAIN PARKS

2018 ACCOMPLISHMENTS

- Continued to develop Open Space & Mountain Parks Master Plan. In 2018, OSMP released the System Overview Report, created five focus areas with Council approval, and developed strategies to manage issues in each focus area.
- Continued strategic planning and implementation for the top priorities of approved plans through the formation of cross-departmental implementation teams which helped open Boulder Falls to the public after a five-year closure due to the 2013 flood, completed repairs at Foothills South, completed restoration of the Hunter-Kolb house.
- Continued work with regional partners to begin a regional trails assessment supporting our continuing collaborations; completed the planning phase for the re-route of the Cottonwood trail to connect with the Longmont-Boulder (LOBO) trail.
- Relocated to its interim campus, "The Hub", to ensure staff has an optimal, efficient working environment with adequate facilities and equipment.
- Implemented software solutions to improve the customer experience, including online sales for annual parking, facilities, commercial and special use permits. Aligned work planning and budget development through new project management software.



Staff Inspecting Plant Species

OPEN SPACE & MOUNTAIN PARKS



North Boulder Open Space

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Open Space & Mountain Parks Total			\$ 735,229	-	\$ (113,882)	-
General Fund						
Reduction Total			\$ -	-	\$ (113,882)	-
Reduce the subsidy from the General Fund to the Open Space Fund			\$ -	-	\$ (113,882)	-
Open Space Fund						
Investment Total			\$ 735,229	-	\$ -	-
Reallocate from CIP to operating for interim campus lease payment			\$ 715,000	-	\$ -	-
Software license, maintenance and replacement funding for EnerGov software and extension of a fixed term position			20,229	-	-	-

DID YOU KNOW?

Did you know OSMP has moved to its interim "Hub" campus at 2520 55th Street?



OPEN SPACE & MOUNTAIN PARKS

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Office of the Director								
Director's Team	5.00	\$ 1,200,326	6.00	\$ 1,422,031	6.00	\$ 1,083,448	-	\$ (338,582)
Community Relations Office	2.00	275,470	2.00	223,150	2.00	200,173	-	(22,977)
Science Office	2.00	299,614	2.00	374,057	2.00	352,106	-	(21,951)
Subtotal	9.00	\$ 1,775,410	10.00	\$ 2,019,237	10.00	\$ 1,635,727	-	\$ (383,509)
Central Services								
Business Operations	3.50	\$ 351,693	4.50	\$ 647,557	4.00	\$ 485,350	(0.50)	\$ (162,207)
Customer Service	7.00	647,684	5.00	640,233	4.00	386,769	(1.00)	(253,465)
Real Estate Services	5.48	597,441	4.48	524,377	5.00	537,887	0.52	13,510
Real Estate Services to General Fund	0.27	28,199	0.27	26,997	-	-	(0.27)	(26,997)
Resource Information Services	7.55	1,187,901	7.55	1,147,631	7.75	1,307,780	0.20	160,149
Subtotal	23.80	\$ 2,812,917	21.80	\$ 2,986,794	20.75	\$ 2,717,786	(1.05)	\$ (269,009)
Community and Partnerships								
Community Engagement	8.25	\$ 1,078,601	8.25	\$ 1,014,383	8.50	\$ 1,100,290	0.25	\$ 85,907
Junior Rangers	1.00	357,336	1.00	436,432	1.00	440,601	-	4,168
Outreach	2.00	413,523	2.00	378,717	2.00	379,304	-	586
Planning Services	5.00	488,477	5.00	611,630	5.00	659,816	-	48,186
Ranger Services	21.05	1,940,950	21.05	2,116,828	19.05	2,041,965	(2.00)	(74,863)
Subtotal	37.30	\$ 4,278,888	37.30	\$ 4,557,990	35.55	\$ 4,621,975	(1.75)	\$ 63,985
Resources and Stewardship								
Agricultural Management	3.00	\$ 382,372	3.00	\$ 366,493	3.00	\$ 370,023	-	\$ 3,530
Cultural Resources Program	2.00	225,663	2.00	227,421	2.00	213,839	-	(13,582)
Ecological Stewardship	3.05	360,190	3.05	373,973	3.05	363,259	-	(10,714)
Forest Ecology	5.00	502,331	4.25	597,080	4.25	545,897	-	(51,184)
Plant Ecology	1.00	107,680	1.00	111,143	1.00	114,224	-	3,081
Recreation and Cultural Stewardship	4.00	603,575	4.75	578,439	4.75	648,055	-	69,616
Restoration Plant Ecology	1.00	285,609	1.75	349,711	1.75	311,857	-	(37,853)
Vegetation Management	4.25	632,080	3.50	726,074	3.50	661,138	-	(64,936)
Water Rights Administration	3.00	508,346	2.00	464,325	2.00	489,811	-	25,486
Wetland Ecology	1.00	101,157	1.00	119,084	1.00	123,920	-	4,836
Wildlife Ecology	3.00	486,048	3.00	525,055	3.00	478,597	-	(46,458)
Subtotal	30.30	\$ 4,195,052	29.30	\$ 4,438,798	29.30	\$ 4,320,622	-	\$ (118,176)
Trails and Facilities								
Engineering Project Management	3.00	\$ 681,985	8.25	\$ 857,512	8.25	\$ 945,954	-	\$ 88,442
Equipment and Vehicles	1.00	1,070,323	1.00	838,253	1.00	1,025,087	-	186,834
Facility Management	4.00	884,480	4.00	848,578	4.00	1,536,572	-	687,994
Signs Graphics Display	2.00	241,590	2.00	245,213	2.00	262,177	-	16,964
Trails Stewardship	14.25	1,131,429	9.00	1,434,643	8.00	1,218,233	(1.00)	(216,410)
Trailhead Maintenance	3.75	554,929	2.75	478,975	2.75	514,120	-	35,145
Subtotal	28.00	\$ 4,564,736	27.00	\$ 4,703,173	26.00	\$ 5,502,141	(1.00)	\$ 798,968
Capital Improvement Program, Cost Allocations and Debt Service								
Capital Improvement Program	-	\$ 11,246,623	-	\$ 9,435,300	-	\$ 5,408,000	-	\$ (4,100,000)
Cost Allocation	-	1,903,344	-	1,960,444	-	2,090,102	-	129,658
Debt Service	-	5,464,678	-	5,238,316	-	3,344,410	-	(1,893,906)
Subtotal	-	\$ 18,614,645	-	\$ 16,634,060	-	\$ 10,842,512	-	\$ (5,864,248)
Total	128.40	\$ 36,241,649	125.40	\$ 35,340,052	121.60	\$ 29,640,763	(3.80)	\$ (5,771,989)



OPEN SPACE & MOUNTAIN PARKS

DEPARTMENT DETAIL, CONTINUED

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 13,457,022		\$ 14,173,673		\$ 14,038,215		\$ (135,459)
Operating		3,078,917		3,480,971		3,632,273		151,302
Interdepartmental Charges		1,091,065		1,051,348		1,127,763		76,415
Capital		11,246,623		9,435,300		5,408,000		(4,100,000)
Cost Allocation		1,903,344		1,960,444		2,090,102		129,658
Debt Service		5,464,678		5,238,316		3,344,410		(1,893,906)
Total		\$ 36,241,649		\$ 35,340,052		\$ 29,640,763		\$ (5,771,989)
STAFFING AND EXPENDITURE BY FUND								
General	0.27	\$ 28,199	0.27	\$ 26,997	-	\$ -	(0.27)	\$ (26,997)
Lottery	-	201,864	-	428,000	-	428,000	-	(72,700)
Open Space	128.13	36,011,586	125.13	34,885,055	121.60	29,212,763	(3.53)	(5,672,292)
Total	128.40	\$ 36,241,649	125.40	\$ 35,340,052	121.60	\$ 29,640,763	(3.80)	\$ (5,771,989)



Staff and Volunteers National Trails Day



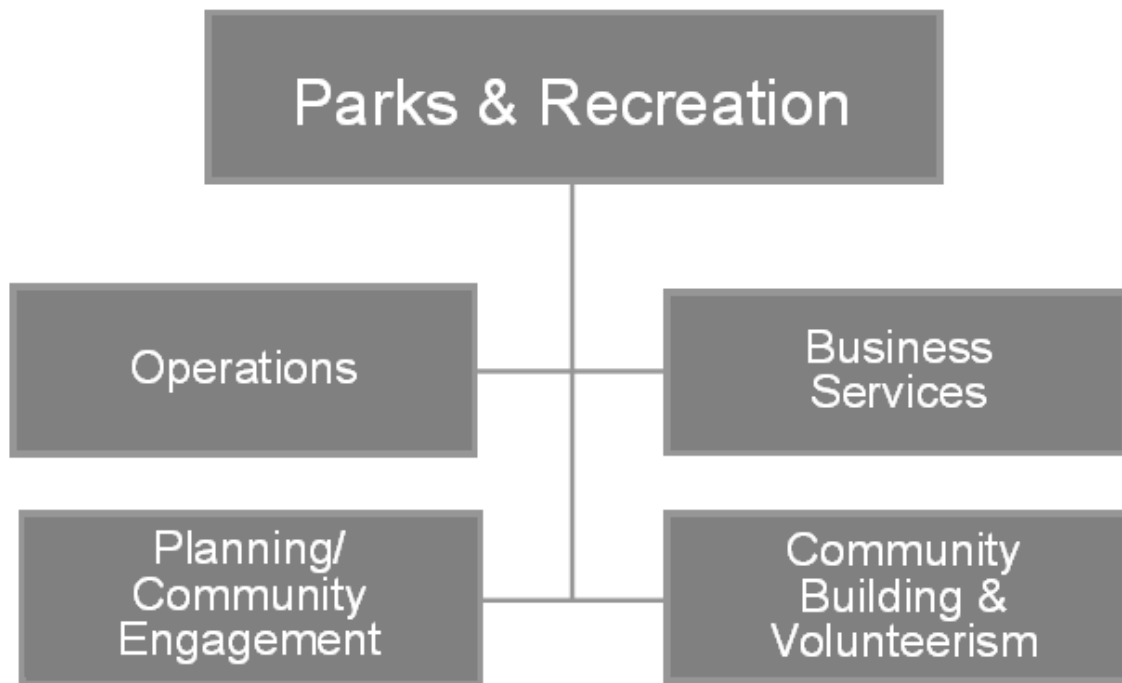
PARKS & RECREATION

2019 Approved Budget

\$29,569,029

DEPARTMENT MISSION

The mission of the Parks and Recreation Department 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 landscaping, grounds maintenance for nearly 1,800 acres of urban parkland; 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.



PARKS & RECREATION

2019 KEY INITIATIVES

- Complete and open a new Boulder Reservoir Visitor Services Center and launch of construction for the Community, Culture, Safety (CCS) Tax-funded Scott Carpenter Aquatic Facility.
- Identify preferred option for the future of Harbeck House and implement recommendations of Parks and Recreation Advisory Board (PRAB) and City Council.
- Complete full implementation of a departmentwide use of Beehive software for Asset Management Program. The data driven approach will be used to address maintenance backlog and plan for parks and recreation facility enhancements through the Asset Management Program.
- Continue efforts to develop a recreation fee structure, which balances access for all with the costs of doing business.
- Design replacement for golf facilities formerly housed in the flood-destroyed Flatirons Events Center. Community outreach, design and construction of a new playground at Chautauqua Park, including upgrades to turf and irrigation.

DEPARTMENT OVERVIEW, CONTINUED

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, marketing, communications, information technology, staff training and development, process improvement, 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.



Boulder Parks & Recreation Program



PARKS & RECREATION

2018 ACCOMPLISHMENTS

- Finalized and adopted Urban Forest Strategic Plan by combining technical studies with community input.
- Utilized over \$170,000 in Sugar Sweet Beverage Tax grant funding to provide services to over 580 unique youth through Healthy Together and Mobile Recreation Van programming, and facilitated 1,087 fully subsidized annual passes for community members to use recreation facilities through a partnership with Boulder Housing Partners.
- Continued to build community through improvements and programming at the Civic Area.
- Began community engagement regarding the future of the Harbeck House.
- Launched Beehive asset management software to foster data-driven stewardship of public resources and facilitate improved financial planning for Parks and Recreation assets.

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Parks & Recreation Total			\$ (320,676)	(3.25)	\$ (40,363)	-
	General Fund					
		Reduction Total	\$ (669,829)	-	\$ (40,363)	-
		Reduce the subsidy from the General Fund to Recreation Activity Fund by eliminating vacant positions that are funded through the subsidy	\$ (187,271)	-	\$ (40,363)	-
		Reductions due to operational efficiencies and realigning budget with historical spending patterns	(133,405)	-	-	-
		Shift Fleet costs for Park Operations and Forestry to .25 Sales Tax Fund	(349,153)	-	-	-
	.25 Cent Sales Tax Fund					
		Investment Total	\$ 349,153	-	\$ -	-
		Shift Fleet costs for Park Operations and Forestry to .25 Sales Tax Fund	\$ 349,153	-	\$ -	-
	Recreation Activity Fund					
		Reduction Total	\$ -	(3.25)	\$ -	-
		Reduce the subsidy from the General Fund to Recreation Activity Fund by eliminating vacant positions that are funded through the subsidy	\$ -	(3.25)	\$ -	-

DID YOU KNOW?

316 racers between the age of two and six participated in the 2018 Strider World Cup Championship Race. Athletes came from 25 states and 15 countries to participate in the bike race for kids.



PARKS & RECREATION

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	21.12	\$ 2,627,594	21.37	\$ 3,142,621	18.50	\$ 2,921,041	(2.87)	\$ (221,580)
Subtotal	21.12	\$ 2,627,594	21.37	\$ 3,142,621	18.50	\$ 2,921,041	(2.87)	\$ (221,580)
Parks and Planning								
Athletic Field Maintenance	6.00	\$ 880,155	6.00	\$ 983,035	8.00	\$ 1,005,259	2.00	\$ 22,224
Construction	5.00	378,383	5.00	316,215	5.00	339,716	-	23,501
Forestry Operation	5.00	1,098,707	7.00	1,148,035	7.00	1,139,459	-	(8,576)
Natural Resource Management (IPM, Water, Wetland, Wildlife)	2.00	396,454	4.00	456,048	4.25	440,783	0.25	(15,265)
Park Operations and Maintenance	32.00	4,268,107	34.00	4,520,998	32.00	4,235,680	(2.00)	(285,318)
Philanthropy, Volunteers, Community Events	3.00	434,433	3.00	461,349	3.50	516,790	0.50	55,441
Planning	6.75	739,138	7.50	889,806	7.00	834,008	(0.50)	(55,798)
Subtotal	59.75	\$ 8,195,377	66.50	\$ 8,775,486	66.75	\$ 8,511,695	0.25	\$ (263,791)
Recreation								
Arts Programs and Services	2.00	\$ 65,010	2.00	\$ 1	-	\$ -	(2.00)	\$ (1)
Dance Programs and Services	-	250	-	-	-	-	-	-
Golf Course Programs, Services and Maintenance	7.00	1,233,072	7.00	1,388,909	7.00	1,333,969	-	(54,940)
Gymnastics Programs and Services	4.00	600,065	4.00	627,538	4.00	662,320	-	34,782
Health and Wellness Programs and Services	3.00	682,580	3.00	790,107	3.00	748,470	-	(41,637)
Pools, Aquatic Programs, Services and Maintenance	5.00	1,328,481	5.00	1,534,873	5.00	1,408,880	-	(125,993)
Recreation Center Operations and Maintenance	16.50	2,529,187	16.75	2,697,850	17.25	2,658,227	0.50	(39,623)
Reservoir Programs, Services and Maintenance	5.50	866,418	5.50	1,124,477	4.75	1,042,204	(0.75)	(82,273)
Sports Programs and Services	4.00	850,751	4.00	961,658	3.00	857,830	(1.00)	(103,828)
Therapeutic Recreation Program and Services	5.00	627,404	5.00	654,506	5.00	645,182	-	(9,324)
Valmont City Park Programs, Services and Maintenance	3.00	446,243	3.00	450,168	3.00	431,196	-	(18,972)
Youth Recreation Opportunities	3.25	315,630	3.25	294,664	4.25	366,892	1.00	72,228
Subtotal	58.25	\$ 9,545,091	58.50	\$ 10,524,751	56.25	\$ 10,155,170	(2.25)	\$ (369,581)
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program	-	\$ 4,423,540	-	\$ 13,304,600	-	\$ 7,099,333	-	\$ (6,205,267)
Capital Refurbishment Program	-	86,050	-	300,000	-	200,000	-	(100,000)
Cost Allocation	-	589,581	-	607,269	-	681,789	-	74,520
Interdepartmental Transfers	-	6,700	-	6,901	-	-	-	(6,901)
Subtotal	-	\$ 5,105,871	-	\$ 14,218,770	-	\$ 7,981,122	-	\$ (6,237,648)
Total	139.12	\$ 25,473,933	146.37	\$ 36,661,628	141.50	\$ 29,569,029	(4.87)	\$ (7,092,599)



PARKS & RECREATION

DEPARTMENT DETAIL, CONTINUED

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 13,505,323		\$ 15,311,957		\$ 14,694,780		\$ (617,177)
Operating		6,480,862		6,868,901		7,093,127		224,226
Interdepartmental Charges		596,281		614,170		681,789		67,619
Capital		4,891,467		13,866,600		7,099,333		(6,767,267)
Total		\$ 25,473,933		\$ 36,661,628		\$ 29,569,029		\$ (7,092,599)
STAFFING AND EXPENDITURE BY FUND								
General	37.50	\$ 4,622,802	40.50	\$ 4,989,740	40.00	\$ 4,474,930	(0.50)	\$ (514,810)
Lottery	-	788,034	-	428,000	-	428,000	-	\$ -
.25 Cent Sales Tax	33.87	8,485,336	37.12	10,036,453	36.00	7,123,339	(1.12)	\$ (2,913,114)
Recreation Activity	59.25	10,022,566	59.50	11,259,278	56.25	10,757,257	(3.25)	\$ (502,021)
Permanent Park and Recreation	8.50	1,557,196	9.25	4,298,157	9.25	4,042,170	-	\$ (255,987)
Boulder Junction Improvement	-	-	-	350,000	-	350,000	-	\$ -
Capital Development Fund	-	-	-	5,300,000	-	-	-	\$ (5,300,000)
Capital Improvement CCS	-	-	-	-	-	2,393,333	-	\$ 2,393,333
Total	139.12	\$ 25,475,933	146.37	\$ 36,661,628	141.50	\$ 29,569,029	(4.87)	\$ (7,092,599)



Boulder Reservoir, Early Days



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PLANNING & SUSTAINABILITY

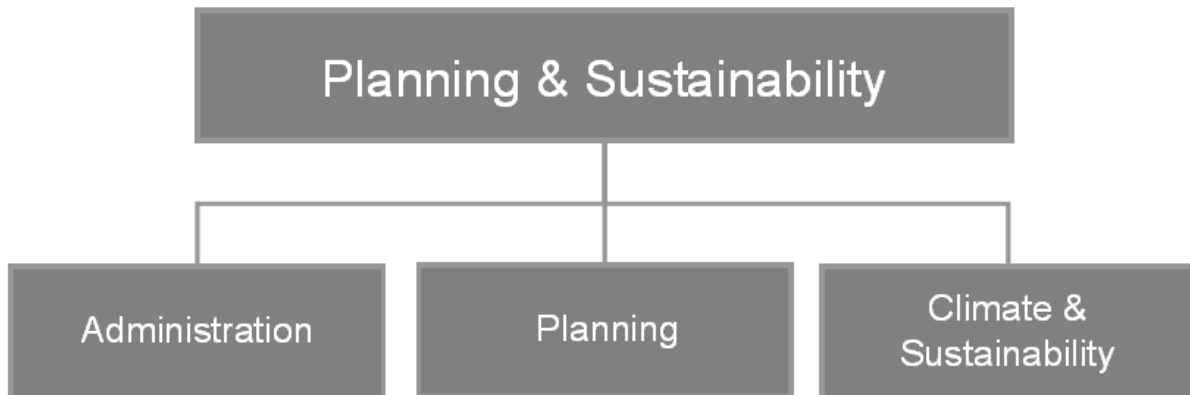
2019 Approved Budget

\$9,598,032

DEPARTMENT MISSION

The mission of the Planning and Sustainability Department 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;
- 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 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. It includes long range planning, historic preservation, urban design, and ecological planning. The division develops and implements the Boulder Valley Comprehensive Plan, prepares area plans and other special planning efforts, manages the historic preservation program, acts as an urban design resource for the city, and coordinates both the urban wildlife management program and integrated pest management program.



PLANNING & SUSTAINABILITY

2019 KEY INITIATIVES

- Implement the Boulder Valley Comprehensive Plan (BVCP) through near-term actions identified in the Action Plan and prioritized by City Council at its January 2018 retreat, including area planning for Alpine-Balsam and the Civic Area's East Bookend; Land Use Code with respect to Community Benefit and Site Review; Subcommunity Planning; and supporting integrated planning with other departments through master plan processes.
- Implement key Climate Commitment initiatives related to reducing GHG emissions: procure, permit, and install ~3MW of solar on city facilities resulting in significant cost savings and emissions reductions; expand the scope of the Energy Impact Offset Fund (EIOF).
- Plan and fund-raise for a reuse-focused innovation center at the city's property at 6400 Arapahoe. This center will house local businesses that utilize innovative methods to reuse waste materials that would otherwise go to the landfill.

DEPARTMENT OVERVIEW, CONTINUED

Planning, Continue

Development Review provides project review and zoning administration for the community and customers. Working with other work groups of 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.

Information Resources provides services to leverage technology and support business functions in the Public Works and Planning Departments. This includes the administration and management of land management, permitting, licensing, asset management, and geographic information systems (GIS) in addition to records, research, and reporting services.

Climate & Sustainability

Sustainability and Resilience 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. Sustainability and Resilience 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 percent reduction in emissions (from 2005) by 2050.

This workgroup also increases the city's effectiveness in achieving its goals through partnerships with groups such as 100 Resilient Cities, the Carbon Neutral Cities Alliance, the Urban Sustainability Directors Network, the University of Colorado, Boulder County, other cities, state and federal agencies and, legislators. Finally, this workgroup coordinates the resilience work happening across the organization, and leads the cross departmental Resilience Project Team.

Zero Waste works with key partners and the Boulder community as well as 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.



PLANNING & SUSTAINABILITY

DEPARTMENT OVERVIEW, CONTINUED

Climate & Sustainability, Continued

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 Colorado Communities for Climate Action (CC4CA), University of Colorado, Boulder Valley School District (BVSD), Boulder County, other cities, state and federal agencies and, legislators. Regional Sustainability helps to set the city's state and federal policy agenda related to sustainability and works to change legislation and regulation that are in conflict with the city's Climate Commitment.

2018 ACCOMPLISHMENTS

- Implemented EnerGov, the new land management, permitting, licensing, and enforcement software system. The EnerGov project was a collaborative effort including Public Works, Planning and Sustainability, the Housing Division, Open Space and Mountain Parks, Finance, Police, and Information Technology.
- In collaboration with Public Works, completed reviews for a number of significant new developments, including Site Reviews, Use Reviews, Annexations, or Concept Plans for: 311 Mapleton (The Academy at Mapleton Hill), 999 Violet (Shining Mountain Waldorf School), 1665 33rd Street (Fruehauf's), 4475 Broadway (Ponderosa Mobile Home Park), 5600 Airport Boulevard (Lake Centre), 6700 Lookout (food hall / mixed use project), 2465 48th Street (Larry H. Miller Toyota), the Chautauqua Event Space, 832 Gapter Road Annexation, and code changes to the height regulations (extension of the height ordinance), MU-3 and BC zone districts.
- Initiated area planning efforts for the Alpine-Balsam site and surrounding area as well as the East Book End of the Civic Area.
- Made significant progress on the city's Climate Commitment goals: launched a multi-department collaborative effort to procure ~3 MW of solar on city facilities; collected ~\$500,000 in the newly developed Energy Impact Offset Fund (EIOF), to be used to develop more local renewable energy projects; led a nationally recognized effort to encourage building electrification; and diverted 51 percent of community-wide waste from the landfill through a combination of Universal Zero Waste requirements, city organization initiatives and private sector efforts.

DID YOU KNOW?

Over half of Boulder's waste is recycled, composted or reused rather than thrown in the landfill!



PLANNING & SUSTAINABILITY

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Planning & Sustainability Total			\$ (144,573)	(2.00)	\$ 585,240	3.44
	General Fund					
		Reduction Total	\$ (343,128)	(2.00)	\$ (83,195)	-
		Eliminate Deputy Director for Planning - standard position	\$ (149,321)	(1.00)	-	-
		Eliminate Urban Designer - standard position	(112,000)	(1.00)	-	-
		Reallocate a larger portion of Planning Director Position to the P&DS Fund	(46,346)	-	-	-
		Reallocate climate commitment budget to CAP Tax Fund and Trash Tax	-	-	(50,000)	-
		Reallocate larger portion of Chief Sustainability Officer to the CAP Tax Fund	-	-	(33,195)	-
		Reallocate larger portion of Senior Environmental Planner to dedicated Trash Tax in General Fund	(35,461)	-	-	-
		Investment Total	\$ -	-	\$ 68,083	1.00
		Associate Planner for Comprehensive Planning - extend fixed-term position	\$ -	-	\$ 68,083	1.00
	Planning & Development Services Fund					
		Investment Total	\$ 198,555	-	\$ 192,157	2.44
		Software license, maintenance and replacement funding for EnerGov software and extension of a fixed term position	\$ 152,209	-	\$ 47,295	0.44
		Special Planning Projects Staffing (Administrative Specialist) - extend fixed-term position	-	-	81,189	1.00
		Special Planning Projects Staffing (Planner I) - extend fixed-term position	-	-	63,673	1.00
		Reallocate a larger portion of Planning Director Position to the P&DS Fund	46,346	-	-	-
	Climate Action Plan Tax Fund					
		Investment Total	\$ -	-	\$ 408,195	-
		Solar Project Support for the Energy Impact Offset Fund for implementation of new solar projects	\$ -	-	\$ 350,000	-
		Reallocate larger portion of Chief Sustainability Officer to the CAP Tax Fund	-	-	33,195	-
		Reallocate climate commitment budget to CAP Tax Fund and Trash Tax	-	-	25,000	-



Zero-Waste Boulder



PLANNING & SUSTAINABILITY

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Planning								
Division Management, Support & Customer Service	2.65	\$ 437,970	1.85	\$ 333,789	1.85	\$ 360,858	-	\$ 27,069
Comprehensive Planning	15.31	1,764,178	15.02	1,912,340	13.97	1,800,539	(1.05)	(111,801)
Development Review	19.36	1,812,290	19.39	1,995,301	20.05	2,045,626	0.66	50,325
Information Resources	4.32	592,586	4.33	535,518	4.47	731,640	0.14	196,122
Subtotal	41.64	\$ 4,607,024	40.59	\$ 4,776,949	40.34	\$ 4,938,663	(0.25)	\$ 161,714
Climate and Sustainability								
Division Management, Support & Customer Service	1.40	\$ 255,583	2.40	\$ 296,341	2.40	\$ 399,960	-	\$ 103,620
Sustainability and Resilience	4.50	1,274,001	4.75	1,796,053	4.75	1,914,684	-	118,631
Zero Waste	6.80	1,488,027	6.80	1,315,872	6.05	1,306,052	(0.75)	(9,819)
Regional Sustainability	1.00	153,216	1.00	152,131	1.00	154,635	-	2,503
Subtotal	13.70	\$ 3,170,828	14.95	\$ 3,560,396	14.20	\$ 3,775,331	(0.75)	\$ 214,934
Cost Allocation and Transfers								
Cost Allocation and Transfers		\$ 878,238		\$ 904,585		\$ 884,039		\$ (20,546)
Subtotal		\$ 878,238		\$ 904,585		\$ 884,039		\$ (20,546)
Total	55.34	\$ 8,656,090	55.54	\$ 9,241,930	54.54	\$ 9,598,032	(1.00)	\$ 356,103
EXPENDITURE BY CATEGORY								
Personnel		\$ 5,369,477		\$ 5,895,299		\$ 5,920,251		\$ 24,952
Operating		2,237,777		2,265,045		2,543,504		278,460
Interdepartmental Charges		170,598		177,002		250,238		73,237
Capital Improvement Program		-		-		-		-
Other Financing		878,238		904,585		884,039		(20,546)
Total		\$ 8,656,090		\$ 9,241,930		\$ 9,598,032		\$ 356,103
STAFFING AND EXPENDITURE BY FUND								
General	14.15	\$ 2,359,648	14.18	\$ 2,354,703	14.50	\$ 2,414,497	0.32	\$ 59,794
Planning and Development Services	36.44	4,889,953	36.61	5,068,654	35.09	5,079,450	(1.52)	10,796
Climate Action Plan	4.75	1,406,488	4.75	1,818,573	4.95	2,104,085	0.20	285,513
Total	55.34	\$ 8,656,090	55.54	\$ 9,241,930	54.54	\$ 9,598,032	(1.00)	\$ 356,103



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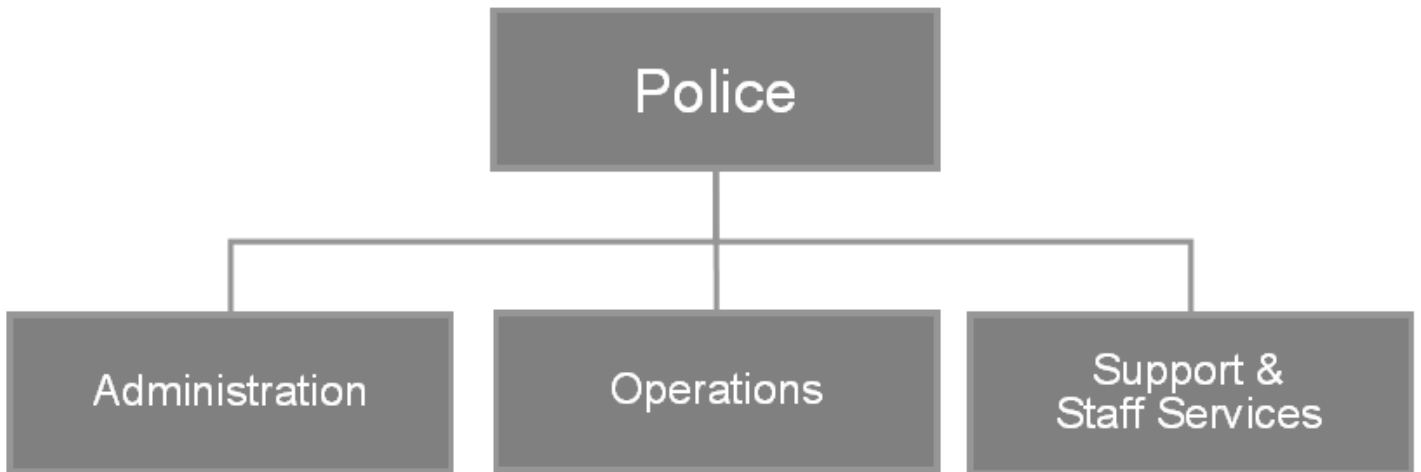
POLICE

2019 Approved Budget

\$37,206,641

DEPARTMENT MISSION

The mission of the Boulder Police Department is: Partnering 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.



POLICE

2019 KEY INITIATIVES

- Using the new Records Management System to collect and analyze data from individuals who are stopped or contacted by officers.
- Purchase and upgrade the Incident Command Vehicle (ICV) to be used as the command center for Police and Fire to strategize their response during critical incidents such as fires and floods. This vehicle will allow the department to communicate with other agencies, such as the Boulder Sheriffs, during large disasters.
- Update the Master Plan to support public safety services by building on the departments strengths, address existing deficiencies and help define the future course of the department.
- Hire a new officer to bring the staffing to the recommendations of the 2013 Master Plan. This will help with the increased calls for service.

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. Our Community Services Unit, School Resource Officers, Animal Protection Unit, Homeless Outreach Team and Code Enforcement Unit also work out of this division.

Support & 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



Boulder Police Officers

2018 ACCOMPLISHMENTS

- 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.
- Upgraded our light rescue vehicle to enable the officers to rescue multiple people from harms way and provide protection to officers as they move into the critical situation.
- Implemented, in coordination with Facilities and Asset Management (FAM), a new, state-of-the-art Radio Infrastructure System, which will resolve the current problems city departments who use the system are experiencing.

DID YOU KNOW?

The Animal Protection Unit received the National Animal Care and Control Association 2017 agency award.



POLICE

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Police Total			\$ (543,105)	(3.50)	\$ 180,013	-
General Fund						
Reduction Total			\$ (660,712)	(4.50)	\$ (84,965)	-
Eliminate Dispatch Supervisor - standard position			\$ (89,465)	(1.00)	\$ -	-
Eliminate HR/Training Administrative I -standard position			(53,410)	(1.00)	-	-
Eliminate Maintenance Person - standard position			(51,137)	(1.00)	-	-
Eliminate Photo Radar Process Server - standard positions			-	(1.50)	(84,965)	-
Savings created by vacancies due to turnover, retirement, etc.			(466,700)	-	-	-
Investment Total			\$ 117,607	1.00	\$ 264,978	-
Electronic Ticket Writers			\$ 21,987	-	\$ 109,178	-
Police Officer - new standard position			89,699	1.00	5,800	-
Update to 2013 Police Master Plan			-	-	150,000	-
Software license, maintenance and replacement funding for EnerGov software			5,921	-	-	-



Boulder Police Officers



POLICE

DEPARTMENT DETAIL

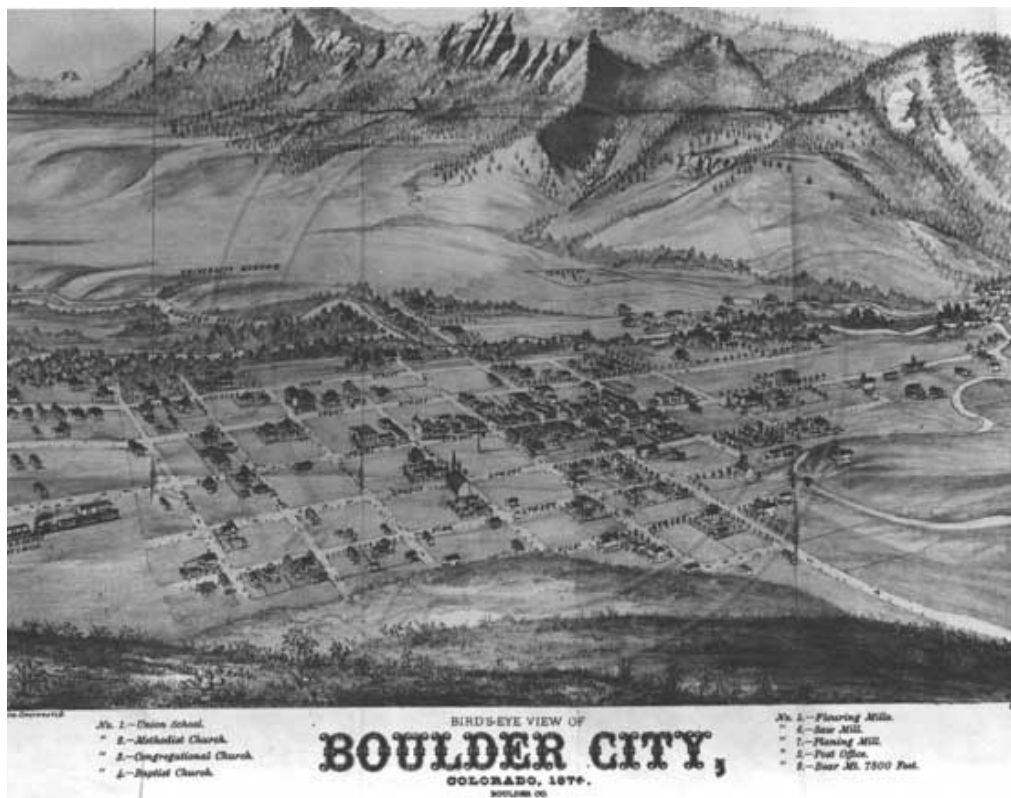
	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	6.00	\$ 1,699,007	6.00	\$ 1,165,707	6.00	\$ 1,177,365		\$ 11,658
Subtotal	6.00	\$ 1,699,007	6.00	\$ 1,165,707	6.00	\$ 1,177,365	-	\$ 11,658
Operations								
Accident Report Specialists	4.25	\$ 393,131	4.25	\$ 398,764	4.25	\$ 453,756	-	\$ 54,992
Animal Control	6.00	631,140	6.00	586,632	6.00	646,485	-	59,853
Code Enforcement	6.00	490,928	6.00	488,640	6.00	509,219	-	20,579
Community Police Center	2.25	335,542	2.25	279,687	2.25	288,078	-	8,391
Crime Analysis Unit	2.00	185,432	2.00	185,727	2.00	190,789	-	5,062
Crime Lab	3.00	440,562	3.00	318,303	3.00	351,980	-	33,677
Crime Prevention	3.25	477,276	3.25	492,439	3.25	507,212	-	14,773
DUI Enforcement	1.00	118,508	1.00	141,109	1.00	144,637	-	3,528
General Investigations	8.75	1,038,364	8.75	1,241,506	8.75	1,272,544	-	31,038
Hill Unit	7.25	863,220	7.25	799,623	7.25	823,612	-	23,989
Major Crimes Unit	10.25	1,077,470	10.25	1,521,845	10.25	1,567,500	-	45,655
Mall Unit	8.50	729,132	8.50	921,699	8.50	949,350	-	27,651
Narcotics	4.00	619,948	4.00	590,174	4.00	593,390	-	3,216
Patrol Watches I, II and III	95.25	11,287,920	95.25	11,363,621	96.25	11,476,401	1.00	112,780
Off Duty - reimbursable	-	334,857	-	-	-	-	-	-
Photo Enforcement	8.00	1,065,550	8.00	1,275,051	6.50	1,203,215	(1.50)	(71,836)
School Resource Officers	5.75	857,498	5.75	700,877	5.75	721,903	-	21,026
Special Enforcement Unit	2.00	232,339	2.00	245,480	2.00	252,844	-	7,364
Special Events Response	0.75	170,391	0.75	124,537	0.75	128,273	-	3,736
Specialized Investigations	9.00	1,064,644	9.00	1,241,506	9.00	1,278,751	-	37,245
Target Crime Team	4.00	474,297	4.00	600,195	4.00	618,201	-	18,006
Traffic Enforcement	15.75	1,915,999	15.75	1,845,606	15.75	1,894,025	-	48,419
Subtotal	207.00	\$ 24,804,148	207.00	\$ 25,363,021	206.50	\$ 25,872,165	(0.50)	\$ 509,144
Support and Staff Services								
Police and Fire Communications Center	34.00	\$ 2,819,818	34.00	\$ 3,209,043	33.00	\$ 3,227,356	(1.00)	\$ 18,313
Facility and Building Maintenance	7.14	850,237	7.00	982,368	6.00	947,171	(1.00)	(35,197)
Financial Services	4.00	1,625,883	4.00	1,520,099	4.00	1,712,644	-	192,545
Personnel	1.75	328,309	1.75	339,465	1.75	342,860	-	3,395
Property and Evidence	5.25	794,448	5.25	786,525	5.25	802,255	-	15,730
Records Management	21.75	1,356,868	21.75	1,598,168	21.75	1,614,149	-	15,981
Training	3.25	531,250	3.25	630,434	2.25	591,464	(1.00)	(38,970)
Victim Services	1.75	162,131	1.75	166,935	1.75	169,212	-	2,277
Subtotal	78.89	\$ 8,468,944	78.75	\$ 9,233,037	75.75	\$ 9,407,111	(3.00)	\$ 174,074
Capital Improvement Program								
Capital Improvement Program	-	\$ -	-	\$ -	-	\$ 750,000	-	\$ 750,000
Subtotal	-	\$ -	-	\$ -	-	\$ 750,000	-	\$ 750,000
Total	291.89	\$ 34,972,099	291.75	\$ 35,761,765	288.25	\$ 37,206,641	(3.50)	\$ 1,444,876



POLICE

DEPARTMENT DETAIL, CONTINUED

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 29,306,818		\$ 30,716,965		\$ 30,971,394		\$ 254,429
Operating		3,462,711		2,792,882		3,030,515		237,633
Interdepartmental Charges		2,202,570		2,251,918		2,454,732		202,814
Capital		-		-		750,000		750,000
Total		\$ 34,972,099		\$ 35,761,765		\$ 37,206,641		\$ 1,444,876
STAFFING AND EXPENDITURE BY FUND								
General	291.89	\$ 34,972,099	291.75	\$ 35,761,765	288.25	\$ 36,456,641	(3.50)	\$ 694,876
General Fund Capital	-	-	-	-	-	750,000	-	750,000
Total	291.89	\$ 34,972,099	291.75	\$ 35,761,765	288.25	\$ 37,206,641	(3.50)	\$ 1,444,876



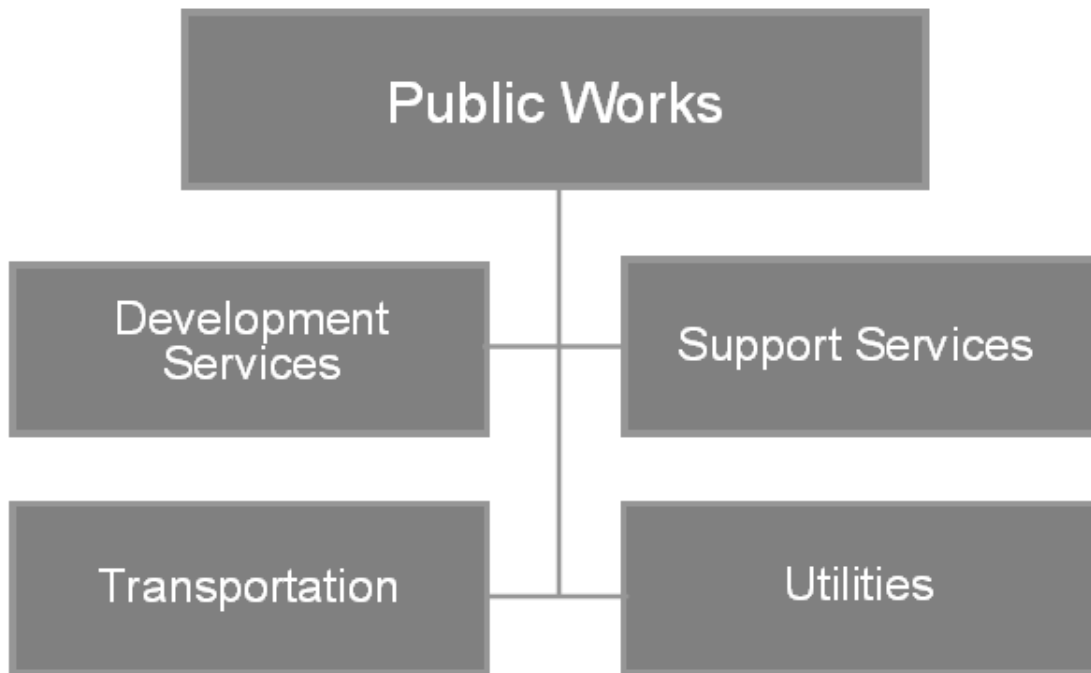
PUBLIC WORKS

2019 Approved Budget

\$145,731,994

DEPARTMENT 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

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.



PUBLIC WORKS

2019 KEY INITIATIVES

- Complete a project that will convert wastewater biogas into a natural gas vehicle fuel at the Wastewater Treatment Facility.
- Update the Comprehensive Flood and Stormwater Master Plan which guides flood management, stormwater drainage, and stormwater quality in the city.
- Complete design and begin construction in the Interceptor Sewer Rehabilitation project. This is the main sanitary sewer line to the wastewater treatment facility, and the project will improve structural stability, and capacity and address alignment vulnerability.
- Complete the update to the Transportation Master Plan which is the guiding policy document for the city's transportation system.
- In coordination with Planning and Sustainability, implement the SmartRegs enforcement plan related to the December 31, 2018 compliance deadline, and continue to support customer inquiries related to the expiration or continuation of rental licenses tied to SmartRegs compliance.

DEPARTMENT OVERVIEW, CONTINUED

Development Services, Continued

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 impacting public rights-of-way and public easements. This responsibility involves city-maintained infrastructure including domestic water, wastewater, stormwater, transportation and 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.

Information Resources provides services to leverage technology and support business functions in the Public Works and Planning Departments. This includes the administration and management of land management, permitting, licensing, asset management, and geographic information systems (GIS) systems in addition to records, research, and reporting services.

Support Services

Support Services includes 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 corresponding appropriations are distributed across all Public Works divisions.

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



PUBLIC WORKS

2019 KEY INITIATIVES, CONT.

- In mid-2019, the city anticipates assuming full responsibility for the hospital and medical pavilion buildings at the Alpine-Balsam site from Boulder Community Health. Complete a decommissioning and deconstruction analysis in early 2019 to inform options and recommendations for moving forward with potential use of the Alpine-Balsam site.
- Update the 2005 FAM Master Plan with principles that follow the city's sustainability guidelines, update service levels, include asset management, and provide a new facilities vision plan. Support other departments with the design of the North Boulder Library and the replacement of Fire Station #3, following community engagement processes.
- Adopt the 2018 building codes published by the International Code Council (ICC), develop and adopt the 2019 City of Boulder Energy Conservation Code, and complete an update to the Design and Construction Standards.

and repairs, fueling system maintenance, snow removal, planning and management of all capital improvement plan (CIP) projects and natural resource management.

DEPARTMENT OVERVIEW, CONTINUED

Support Services, Continued

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 vehicles with those that are alternatively fueled and provides a variety of fuel types for the city's fleet.

Transportation

Planning and Operations ensures a safe and efficient multi-modal transportation system. This includes the planning, program and policy work of GO Boulder to design and encourage the use of a multimodal system and the operations work of determining appropriate infrastructure and traffic control and operating and maintaining traffic control. The work group also 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.

The Airport consists of airport operations, repair and renovation of associated city buildings, grounds maintenance, pavement upkeep



PUBLIC WORKS

DEPARTMENT OVERVIEW, CONTINUED

Utilities

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.

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. This workgroup also manages the leasing of raw water supplies to agricultural users, protects the City's water rights in water court proceedings, acts as a liaison with ditch companies, and manages the instream flow program for Boulder Creek.

Water Treatment 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 is responsible for protection of environmental quality and public health through safe and efficient operation and maintenance of the wastewater treatment facility (WWTF). Operations are managed to follow federal and state regulations including 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 Capital Improvement Program.



PUBLIC WORKS

2018 ACCOMPLISHMENTS

- Substantial completion of the Betasso Water Treatment Plant Improvements project, which supplies the majority of the city's treated water. This project was a major rehabilitation of critical process equipment that was over 60 years old and improved treatment processes.
- Began construction on the Carter Lake Pipeline project, which is a 21-mile long buried steel pipeline that will deliver water from Carter Lake Reservoir to the Boulder Reservoir Water Treatment Plant.
- Constructed a 1.6 MW Solar Array at the 63rd Water Treatment Plant. The solar array offsets plant electrical use and moves the city toward its 100 percent renewable by 2020 goal. The new array will provide up to two-thirds of the plant's electrical needs on an annual basis.
- Completed the reconstruction of Arapahoe Avenue between 17th and Broadway and initiated the reconstruction of the Boulder Creek Underpass at Arapahoe. This cost of this project is \$7.5 M and the underpass reconstruction will be completed in 2019.
- To increase travel safety and advance the city's Vision Zero goal, significant integrated education, evaluation, engineering, and enforcement efforts continue citywide. During the last year, the city made modifications to traffic signal timing to improve safety (45 distinct changes at 20 signalized intersections) and made safety related changes to signing and pavement markings, such as green bike lanes and eight mph when entering crosswalk signs at 18 specific locations. Additional improvements included the placement of green bordered shared lane markings and the placement of "Heads Up" campaign decals at numerous locations across the City.
- As a part of the approved Community, Culture, and Safety (CCS) Tax, initiated critical improvements to the city's Land Mobile Radio (LMR) infrastructure. The Radio Infrastructure Project includes procuring modern infrastructure, installing radio towers where necessary, and new equipment (such as portable and vehicle radios) to create redundancy, enhance reliability, increase coverage and improve security of the radio system. The improvements of the LMR infrastructure will improve the reliability and quality of radio equipment that is used daily by the Police, Fire-Rescue, Open Space & Mountain Parks (OSMP) and Public Works Departments. This project will be completed in 2019.
- Completed renovations to the Brenton Building making it a near net-zero building and eliminating the use of natural gas with a new variable refrigerant flow system that provides heating, air conditioning and ventilation. The building's energy use intensity was greatly improved from 128 to 25. Energy improvements to city facilities supports Boulder's Climate Commitment.
- Implemented EnerGov, the new land management, permitting, licensing, and enforcement software system. The EnerGov project was a collaborative effort including Public Works, Planning & Sustainability, the Housing Division, Open Space & Mountain Parks, Finance, Police, and Innovation & Technology.



PUBLIC WORKS

SIGNIFICANT CHANGES

Dept.	Fund	Approved Budget Investment Total/(Reduction Total) and Description	Ongoing Funds	Ongoing FTE	One-Time Funds	Fixed-Term FTE
Public Works Total			\$ 752,732	-	\$ 1,583,290	1.66
General Fund						
Reduction Total			\$ (517,781)	-	\$ -	-
		General reduction in non personnel expenses	\$ (40,000)	-	\$ -	-
		Reallocate funding for a temporary position that assists with FAM CIP project management to the Facilities Renovation and Replacement Fund	(52,000)	-	-	-
		Remove contingency funding for general fund equipment replacement	(34,326)	-	-	-
		Remove funding for leased off space that is no longer required	(391,455)	-	-	-
Investment Total			\$ 195,200	-	\$ 1,402,248	-
		Facility operations & maintenance at Alpine-Balsam Buildings (Hospital and Medical Pavilion)	\$ -	-	\$ 807,000	-
		Facility operations & maintenance at Alpine-Balsam parking garage	28,000	-	397,000	-
		Radio operations & maintenance and replacement of infrastructure	167,200	-	-	-
		Chautauqua Access Management Plan (CAMP) - Program operations & revenue	-	-	198,248	-
Facilities Renovation and Replacement Fund						
Investment Total			\$ 52,000	-	\$ -	-
		Reallocate funding for a temporary position that assists with FAM CIP project management to the Facilities Renovation and Replacement Fund	\$ 52,000	-	\$ -	-
Planning & Development Services Fund						
Investment Total			\$ 228,313	-	\$ 80,851	0.75
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 9,909	0.09
		Software license, maintenance and replacement funding for EnerGov software and extension of a fixed term position	228,313	-	70,942	0.66
Transportation Fund						
Investment Total			\$ 375,000	-	\$ 50,646	0.46
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 50,646	0.46
		Funding for removal and replacement of trees infected by Emerald Ash Borer (EAB) within Public Works - Transportation properties	375,000	-	-	-
Water Fund						
Investment Total			\$ 260,000	-	\$ 27,525	0.25
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 27,525	0.25
		Recycle waste materials from utility excavations for use as road base material	150,000	-	-	-
		Valve maintenance in the water distribution system	110,000	-	-	-
Wastewater Fund						
Investment Total			\$ -	-	\$ 11,010	0.10
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 11,010	0.10
Stormwater/Flood Fund						
Investment Total			\$ 160,000	-	\$ 11,010	0.10
		Public Works Project Coordinator - extend fixed-term position	\$ -	-	\$ 11,010	0.10
		Transient camp cleanup costs along drainageways	160,000	-	-	-



PUBLIC WORKS



Building Roads at Night

DID YOU KNOW?

The city has 225 minor vehicular bridges, 45 major vehicular bridges, 83 pedestrian/bicycle underpasses, and 68 pedestrian/bicycle bridges that are located amongst 700 lane miles of streets and 300 miles of bikeways and multi-use paths.



PUBLIC WORKS

DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Transportation								
Division Support & Customer Service	4.71	\$ 1,212,546	5.80	\$ 1,209,832	5.80	\$ 1,085,052	-	\$ (124,780)
Airport Maintenance and Operations	1.00	376,482	1.00	391,207	1.00	390,997	-	(210)
Planning & Operations	22.73	12,077,770	25.25	11,901,460	24.25	10,956,314	(1.00)	(945,146)
Project Management	16.70	2,529,737	15.72	2,949,211	15.58	2,837,255	(0.14)	(111,956)
Transportation Maintenance	18.86	3,383,200	17.29	3,532,492	17.97	3,648,790	0.68	116,298
Chautauqua Access Management Program	-	-	-	-	-	198,248	-	198,248
Subtotal	64.00	\$ 19,579,735	65.06	\$ 19,984,202	64.60	\$ 19,116,656	(0.46)	\$ (867,546)
Utilities								
Division Support & Customer Service	12.72	\$ 2,908,241	13.99	\$ 2,663,531	13.99	\$ 2,802,048	-	\$ 138,517
Water Treatment	27.24	4,817,237	28.18	4,985,387	28.18	4,991,529	0.00	6,141
Wastewater Treatment	29.33	5,127,885	28.18	5,083,468	28.18	5,185,922	0.00	102,454
Water Quality Services	22.78	3,400,109	20.61	3,852,733	20.35	3,899,280	(0.26)	46,546
Water Resources	9.43	2,653,945	10.44	3,093,646	10.44	3,038,048	0.00	(55,599)
Project Engineering	7.28	2,055,839	8.35	2,376,317	8.35	2,358,026	0.00	(18,291)
Utility Maintenance	52.04	6,831,277	51.76	6,906,330	51.41	6,948,586	(0.36)	42,256
Subtotal	160.82	\$ 27,794,534	161.50	\$ 28,961,412	160.90	\$ 29,223,438	(0.60)	\$ 262,025
Development Services								
Division Support & Customer Service	3.17	\$ 597,106	3.44	\$ 641,243	3.44	\$ 670,495	-	\$ 29,252
Building Services	17.89	2,673,958	17.68	2,178,059	17.77	1,975,643	0.09	(202,415)
Code Enforcement	6.06	404,304	7.19	577,822	7.02	580,035	(0.17)	2,214
Engineering Review	16.16	1,542,961	15.97	1,740,517	15.66	1,702,274	(0.31)	(38,243)
Information Resources	10.83	1,485,537	13.10	1,560,553	13.16	1,791,450	0.06	230,897
Subtotal	54.11	\$ 6,703,866	57.38	\$ 6,698,193	57.05	\$ 6,719,898	(0.33)	\$ 21,705
Support Services								
Division Support & Customer Service	1.34	\$ 325,351	1.40	\$ 230,158	2.27	\$ 266,599	0.87	\$ 36,441
Fleet Operations	11.27	3,187,440	10.25	2,746,134	9.74	2,913,510	(0.51)	167,376
Fleet Replacement	0.60	6,511,780	0.93	4,064,767	0.89	3,394,294	(0.04)	(670,473)
Radio Shop	2.75	316,504	2.42	437,522	2.12	284,728	(0.30)	(152,794)
Facility Operations and Maintenance (Projects < \$3000)	12.37	2,959,998	12.51	2,809,682	13.01	3,685,290	0.50	875,608
Facility Major Maintenance (Projects > \$3,000)	3.13	4,570,676	1.97	3,979,517	1.19	4,168,346	(0.78)	188,829
Equipment Replacement (non-Fleet)	0.25	749,062	0.25	1,208,600	0.25	1,127,856	-	(80,744)
Facility Renovation and Replacement	1.70	3,771,918	2.72	1,699,016	2.95	937,919	0.23	(761,097)
Subtotal	33.41	\$ 22,392,729	32.45	\$ 17,175,396	32.42	\$ 16,778,542	(0.03)	\$ (396,854)
Capital Improvement Program	18.21	\$ 74,467,773	19.16	\$ 85,828,007	19.31	\$ 48,423,393	0.15	\$ (37,404,614)
Cost Allocation/Transfers	-	7,788,014	-	7,617,064	-	8,284,074	-	667,007
Debt Service	-	14,984,670	-	19,258,014	-	17,185,994	-	(2,072,020)
Subtotal	18.21	\$ 97,240,457	19.16	\$ 112,703,086	19.31	\$ 73,893,461	0.15	\$ (38,809,627)
Total	330.55	\$ 173,711,323	335.55	\$ 185,522,291	334.28	\$ 145,731,994	(1.27)	\$ (39,790,297)



PUBLIC WORKS

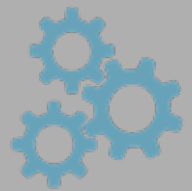
DEPARTMENT DETAIL

	2017 Actual		2018 Approved Budget		2019 Approved Budget		Variance 2018 to 2019	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 30,317,820		\$ 30,577,759		\$ 32,416,216		\$ 1,838,457
Operating		41,221,740		31,713,538		31,852,714		139,176
Interdepartmental Charges		4,736,282		4,532,947		4,900,642		367,694
Capital		75,354,389		93,965,296		54,540,876		(39,424,420)
Debt Service		14,293,079		16,692,635		13,916,158		(2,776,477)
Other Financing		7,788,014		8,040,116		8,105,389		65,272
Total		\$ 173,711,323		\$ 185,522,291		\$ 145,731,994		\$ (39,790,297)
STAFFING AND EXPENDITURE BY FUND								
General	20.09	\$ 9,527,386	19.07	\$ 6,989,347	19.04	\$ 8,016,484	(0.03)	\$ 1,027,137
Capital Development	-	2,799,894	-	366,901	-	19,099	-	(347,802)
.25 Cent Sales Tax	-	443,325	-	450,262	-	450,262	-	-
Planning and Development Services	51.36	8,000,670	54.63	7,995,472	54.30	8,001,568	(0.33)	6,096
Airport	1.20	445,054	1.15	833,984	1.15	455,320	-	(378,664)
Transportation	72.27	37,599,035	74.44	34,258,252	74.26	41,579,450	(0.18)	7,321,198
Transportation Development	0.20	1,134,425	0.15	2,491,669	-	843,318	(0.15)	(1,648,351)
Transit Pass General Improvement District	-	11,179	-	16,796	-	17,265	-	469
Boulder Junction Improvement	-	167,240	-	-	-	350,000	-	350,000
Lottery	-	-	-	151,067	-	151,067	-	-
Water Utility	77.62	54,498,212	77.51	70,070,636	80.80	35,870,146	3.29	(34,200,490)
Wastewater Utility	59.69	21,076,223	60.00	34,735,839	56.77	27,092,206	(3.23)	(7,643,633)
Stormwater/Flood Management Utility	31.56	22,178,342	31.97	14,085,025	31.33	9,916,915	(0.64)	(4,168,110)
Fleet	14.62	10,327,912	13.68	7,623,014	13.43	7,012,978	(0.25)	(610,036)
Equipment Replacement	0.25	754,691	0.25	1,214,398	0.25	1,134,746	-	(79,652)
Facility Renovation and Replacement	1.70	4,747,735	2.70	4,239,629	2.95	4,821,169	0.25	581,540
Total	330.55	\$ 173,711,323	335.55	\$ 185,522,291	334.28	\$ 145,731,994	(1.27)	\$ (39,790,297)



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5 | FUND FINANCIALS

General Fund

.25 Cent Sales Tax Fund

Affordable Housing Fund

Airport Fund

Boulder Junction Access GID - Parking Fund

Boulder Junction Access District GID - TDM Fund

Boulder Junction Improvement Fund

Capital Development Fund

Capital Improvement - Community, Culture, Safety Tax 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 Insurance 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 Insurance Fund





GENERAL FUND 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 57,872,190	\$ 56,583,526	\$ 45,956,566	\$ 40,394,181	\$ 42,096,175	\$ 42,604,234	\$ 42,714,382	\$ 40,632,267
Sources of Funds								
<i>Ongoing</i>								
Sales and Use Taxes	\$ 57,672,679	\$ 57,055,776	\$ 60,086,973	\$ 60,891,327	\$ 61,708,742	\$ 62,666,159	\$ 63,641,211	\$ 64,634,234
Accommodation/Admission Taxes	6,452,578	6,845,188	6,932,729	7,136,562	7,346,407	7,562,441	7,784,847	8,013,813
Charges for Services	2,860,017	2,377,106	2,503,909	2,753,909	3,183,909	3,208,909	3,208,909	3,208,909
Franchise Taxes	8,815,048	9,022,419	9,100,529	9,250,300	9,404,488	9,563,224	9,575,367	9,587,790
Property Taxes	30,746,803	36,556,739	37,105,090	38,960,345	39,544,750	41,521,987	42,144,817	44,252,058
Interest: Pooled Investments	601,826	400,000	500,000	500,000	500,000	500,000	500,000	500,000
Interfund Transfer In	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
Intergovernmental Revenue	723,582	1,332,379	635,027	637,727	640,482	643,291	646,157	649,080
Leases, Rents & Royalties	178,382	611,580	250,000	257,500	265,225	273,182	281,377	289,819
Licenses, Permits & Fines	3,785,151	4,481,011	3,814,950	3,863,113	3,912,597	3,963,429	4,015,634	4,069,242
Misc Sales of Materials & Goods	54,109	70,160	60,000	61,200	62,424	63,672	64,946	66,245
Other Revenue	3,006,722	1,267,639	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Specific Ownership & Tobacco Tax	2,629,980	2,355,735	2,676,081	2,723,110	2,771,086	2,820,028	2,869,956	2,920,888
Cost Allocation - Current Opr Costs-All Funds	10,206,503	10,537,696	11,258,508	11,258,508	11,596,263	11,944,151	12,302,476	12,671,550
Sub-Total Revenue Ongoing	\$ 127,761,379	\$ 132,941,428	\$ 136,151,795	\$ 139,521,601	\$ 142,164,373	\$ 145,958,474	\$ 148,263,697	\$ 152,091,627
<i>Dedicated Revenues</i>								
Municipalization	\$ 2,015,710	\$ 6,076,181	\$ 5,076,181	\$ 2,076,181	\$ 2,076,181	\$ 2,076,181	\$ -	\$ -
Short-term Rentals	1,069,016	500,000	1,122,466	1,144,916	1,167,814	1,191,170	1,214,994	1,239,293
Food Service Tax	660,660	821,257	854,107	888,272	923,802	960,755	999,185	1,039,152
Accommodation Tax	1,410,782	1,531,922	1,577,880	1,625,216	1,673,973	1,724,192	1,775,917	1,829,195
PEG Fees	137,897	-	130,000	130,000	130,000	130,000	130,000	130,000
Meters-Within Parking Districts Transfers	2,075,000	2,138,609	2,075,000	2,075,000	2,075,000	2,075,000	2,075,000	2,075,000
Grants	643,129	4,216,430	160,000	-	-	-	-	-
Carryovers/Supplementals from Add'l Rev	-	749,085	-	-	-	-	-	-
Sub-Total Dedicated Revenue	\$ 8,012,194	\$ 16,033,484	\$ 10,995,634	\$ 7,939,584	\$ 8,046,770	\$ 8,157,297	\$ 6,195,096	\$ 6,312,641
<i>One-Time</i>								
Rec Marijuana Tax, Fees & Licenses	\$ 3,490,106	\$ 3,800,367	\$ 3,850,000	\$ 4,027,500	\$ 4,213,875	\$ 4,409,569	\$ 4,615,047	\$ 4,830,800
Photo Enforcement Revenue	2,017,391	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
BJAD Loan Repayment	-	-	-	-	200,000	275,000	300,000	-
Sub-Total Revenue One-Time	\$ 5,507,497	\$ 5,400,367	\$ 5,450,000	\$ 5,627,500	\$ 6,013,875	\$ 6,284,569	\$ 6,515,047	\$ 6,430,800
Total Sources of Funds	\$ 141,281,069	\$ 154,375,279	\$ 152,597,429	\$ 153,088,685	\$ 156,225,018	\$ 160,400,340	\$ 160,973,840	\$ 164,835,067
Uses of Funds								
<i>Ongoing</i>								
City Council	\$ 225,818	\$ 243,566	\$ 246,843	\$ 251,961	\$ 257,185	\$ 262,517	\$ 267,960	\$ 273,516
City Manager's Office	2,722,399	2,845,702	2,508,760	2,579,149	2,651,512	2,725,906	2,802,388	2,881,015
City Clerk	704,050	463,317	541,382	555,279	569,534	584,154	599,150	614,530
Communications	1,601,522	1,760,334	1,662,363	1,706,409	1,751,623	1,798,034	1,845,675	1,894,579
General Government	3,105,529	3,331,726	1,225,484	1,237,739	1,250,116	1,262,617	1,275,244	1,287,996
City Attorney's Office	3,168,547	3,345,049	3,543,326	3,649,303	3,758,450	3,870,862	3,986,635	4,105,872
Municipal Court	2,160,994	2,258,016	2,194,378	2,253,825	2,314,883	2,377,594	2,442,005	2,508,160
Human Resources	3,179,261	3,652,078	3,797,164	3,894,333	3,993,990	4,096,196	4,201,018	4,308,523

GENERAL FUND 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
CONTINUED								
Finance	\$ 4,773,443	\$ 5,330,336	\$ 4,822,932	\$ 4,949,666	\$ 5,079,730	\$ 5,213,211	\$ 5,350,200	\$ 5,490,789
Information Technology	5,815,688	5,358,362	5,756,867	5,901,909	6,050,606	6,203,049	6,359,332	6,519,553
Police	34,972,099	34,486,714	34,830,535	36,384,999	38,008,839	39,705,149	41,477,164	43,328,264
Fire	20,271,977	20,520,137	20,286,013	20,999,817	21,738,738	22,503,659	23,295,496	24,115,195
Police/Fire Pensions	486,959	599,683	839,979	856,779	856,779	873,914	873,914	873,914
Public Works	9,527,386	6,896,261	6,433,981	6,532,060	6,631,633	6,732,725	6,835,358	6,939,555
Planning, Housing, & Sustainability	2,620,856	2,392,679	2,663,498	2,671,434	2,734,841	2,799,753	2,866,205	2,934,235
Human Services	7,734,444	8,274,101	7,759,352	7,899,504	8,042,187	8,187,448	8,335,332	8,485,887
Library	6,695,754	6,756,287	7,246,328	7,446,382	7,651,959	7,863,212	8,080,296	8,303,374
Arts	1,297,467	1,212,727	1,168,337	1,186,940	1,205,839	1,225,039	1,244,545	1,264,361
Parks and Recreation	4,622,802	4,989,740	4,474,930	4,590,585	4,709,230	4,830,941	4,955,797	5,083,881
Open Space and Mountain Parks	28,199	26,997	-	-	-	-	-	-
Community Vitality	2,690,229	2,451,149	2,352,207	2,405,765	2,460,543	2,516,568	2,573,868	2,632,474
Citywide	6,725,828	6,184,573	6,838,236	6,899,618	6,961,615	7,024,231	7,087,473	7,151,348
IT Capital	-	1,113,200	1,064,936	1,113,200	1,113,200	1,113,200	1,113,200	1,113,200
General Fund Capital	-	3,650,000	4,197,360	4,744,720	5,292,080	5,839,440	6,386,800	6,386,800
Debt	5,105,075	4,442,375	4,442,000	4,442,000	4,442,000	4,442,000	4,442,000	4,442,000
Transfers	9,194,735	7,501,013	4,076,905	4,158,443	4,241,612	4,181,293	4,264,919	4,200,217
Sub-Total Expense Ongoing	\$ 139,431,059	\$ 140,086,120	\$ 134,974,094	\$ 139,311,820	\$ 143,768,722	\$ 148,232,712	\$ 152,961,976	\$ 157,139,238
Dedicated Expenses								
Energy Strategy	\$ 3,138,674	\$ 6,076,181	\$ 8,834,202	\$ 2,470,522	\$ -	\$ -	\$ -	\$ -
Dedicated Expenses	-	1,881,423	5,519,158	5,574,350	5,630,093	5,686,394	5,743,258	5,800,691
Roll Over Dedicated Expenses	-	-	-	-	2,288,144	2,341,085	320,722	379,523
Sub-Total Dedicated Expense	\$ 3,138,674	\$ 7,957,604	\$ 14,353,360	\$ 8,044,872	\$ 7,918,237	\$ 8,027,480	\$ 6,063,980	\$ 6,180,213
One Time Expenses								
One Time Expenses	\$ -	\$ 4,188,020	\$ 8,832,360	\$ 4,030,000	\$ 4,030,000	\$ 4,030,000	\$ 4,030,000	\$ 4,030,000
Carryovers/Supplemental - Add'l Rev	-	749,085	-	-	-	-	-	-
Carryovers/Supplemental	-	8,278,553	-	-	-	-	-	-
Encumbrance Carryovers	-	3,742,858	-	-	-	-	-	-
Sub-Total Expense One-Time	\$ -	\$ 16,958,516	\$ 8,832,360	\$ 4,030,000	\$ 4,030,000	\$ 4,030,000	\$ 4,030,000	\$ 4,030,000
Total Uses of Funds	\$ 142,569,733	\$ 165,002,240	\$ 158,159,814	\$ 151,386,692	\$ 155,716,959	\$ 160,290,192	\$ 163,055,955	\$ 167,349,451
Ending Fund Balance Before Reserves	\$ 56,583,526	\$ 45,956,566	\$ 40,394,181	\$ 42,096,175	\$ 42,604,234	\$ 42,714,382	\$ 40,632,267	\$ 38,117,883
Reserves								
Reserved per reserve policy	\$ 24,754,628	\$ 24,456,544	\$ 25,614,678	\$ 27,862,364	\$ 28,753,744	\$ 29,646,542	\$ 30,592,395	\$ 31,427,848
Reserved per reserve policy - Municipalization	-	-	(3,758,021)	(394,341)	-	-	-	-
Restricted for Hogan Pancost	-	-	2,242,461	1,601,758	961,055	320,351	-	-
Legally restricted fund balance	993,445	1,751,725	1,797,225	1,797,225	1,797,225	1,797,225	1,797,225	1,797,225
Restricted for Library Fund	2,050,121	1,400,121	1,295,121	1,295,121	1,295,121	1,295,121	1,295,121	1,295,121
Restricted by Management	3,620,645	2,959,645	2,779,645	2,779,645	2,779,645	2,779,645	2,779,645	2,779,645
Pay Period 27	2,657,387	2,730,978	2,804,569	2,878,160	2,951,751	3,025,342	3,098,933	3,172,524
Total Reserves	\$ 34,076,227	\$ 33,299,014	\$ 32,775,678	\$ 37,819,932	\$ 38,538,542	\$ 38,864,228	\$ 39,563,320	\$ 40,472,363
Ending Fund Balance After Reserves	\$ 22,507,299	\$ 12,657,552	\$ 7,618,502	\$ 4,276,242	\$ 4,065,692	\$ 3,850,155	\$ 1,068,947	\$ (2,354,481)
Ongoing Revenues vs (Ongoing Expenses)	\$ 1,177,701	\$ 209,781	\$ (1,604,348)	\$ (2,274,238)	\$ (4,698,279)	\$ (5,047,611)		





.25 CENT SALES TAX 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 5,573,684	\$ 5,517,348	\$ 2,477,883	\$ 3,505,009	\$ 4,481,145	\$ 3,492,726	\$ 4,083,246	\$ 4,055,490
Sources of Funds								
Sales Tax	\$ 8,586,780	\$ 8,490,443	\$ 8,382,727	\$ 8,495,007	\$ 8,609,110	\$ 8,742,755	\$ 8,878,862	\$ 9,017,478
Interest	43,124	20,000	50,000	59,235	94,104	73,347	85,748	85,165
Valmont City Park	60,726	75,000	60,000	61,800	63,654	65,564	67,531	69,556
Grants and Donations	137,822	6,000	-	-	-	-	-	-
Other Revenue	43,872	67,651	108,000	111,240	114,577	118,015	121,555	125,202
Total Sources of Funds	\$ 8,872,324	\$ 8,659,094	\$ 8,600,727	\$ 8,727,282	\$ 8,881,445	\$ 8,999,680	\$ 9,153,696	\$ 9,297,402
Uses of Funds								
Land Operations and Maintenance	\$ 2,352,040	\$ 2,512,133	\$ 2,657,696	\$ 2,764,004	\$ 2,874,564	\$ 2,989,547	\$ 3,109,128	\$ 3,233,494
Valmont City Park Operations	446,243	450,434	431,195	448,443	466,381	485,036	504,437	524,615
Dept. Administration	1,208,477	1,391,553	1,331,167	1,384,414	1,439,790	1,497,382	1,557,277	1,619,568
Planning and Project Management	249,826	278,629	259,039	507,561	527,863	548,978	570,937	593,774
Sports Field Maintenance	573,259	637,142	688,259	715,789	744,421	774,198	805,166	837,372
FAM - Ongoing and Major Maintenance	443,325	450,262	450,262	468,272	487,003	506,484	526,743	547,813
Capital Refurbishment Projects	71,660	275,984	200,000	200,000	-	-	-	-
Cost Allocation	487,519	502,145	555,983	572,662	589,842	607,538	625,764	644,537
Capital Improvement Program	3,096,312	3,618,297	1,000,000	690,000	2,740,000	1,000,000	1,482,000	1,000,000
Adjustment to Base	-	1,581,980	-	-	-	-	-	-
Total Uses of Funds	\$ 8,928,660	\$ 11,698,559	\$ 7,573,601	\$ 7,751,145	\$ 9,869,864	\$ 8,409,161	\$ 9,181,452	\$ 9,001,172
Ending Fund Balance Before Reserves	\$ 5,517,348	\$ 2,477,883	\$ 3,505,009	\$ 4,481,145	\$ 3,492,726	\$ 4,083,246	\$ 4,055,490	\$ 4,351,720
Reserves								
Operating Reserve	\$ 538,902	\$ 967,683	\$ 918,501	\$ 988,931	\$ 996,429	\$ 1,035,402	\$ 1,075,906	\$ 1,118,004
FEMA De-obligation Reserve	24,865	33,766	33,766	33,766	33,766	33,766	33,766	33,766
PERA Legislative Contingency	-	-	2,972	-	-	-	-	-
Pay Period 27 Reserve	82,861	87,785	92,709	97,634	102,558	107,483	112,407	117,332
Sick/Vacation/Bonus Reserve	199,645	205,634	215,916	226,712	238,047	249,950	262,447	275,570
Total Reserves	\$ 846,273	\$ 1,294,868	\$ 1,263,864	\$ 1,347,043	\$ 1,370,800	\$ 1,426,600	\$ 1,484,527	\$ 1,544,671
Ending Fund Balance After Reserves	\$ 4,671,074	\$ 1,183,014	\$ 2,241,145	\$ 3,134,102	\$ 2,121,925	\$ 2,656,645	\$ 2,570,963	\$ 2,807,049

AFFORDABLE HOUSING 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 8,879,495	\$ 7,613,273	\$ 5,331,024	\$ 4,035,927	\$ 3,699,209	\$ 3,246,051	\$ 2,590,414	\$ 1,711,326
Sources of Funds								
Cash In Lieu of Affordable Units	\$ 10,700,698	\$ 9,000,000	\$ 3,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Transfer from General Fund	308,889	240,000	221,741	221,741	221,741	221,741	221,741	221,741
Transfer from Short-Term Rental Revenue	-	861,621	980,051	999,652	1,019,645	1,040,038	1,060,839	1,082,055
Linkage Fee	234,157	682,500	500,000	525,000	551,250	578,813	607,753	638,141
Interest	88,956	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Ponderosa Mobile Home Park	105,350	403,104	330,000	-	-	-	-	-
Grants	2,937,965	-	-	-	-	-	-	-
Other	114,622	-	-	-	-	-	-	-
Total Sources of Funds	\$ 14,490,636	\$ 11,207,225	\$ 5,051,792	\$ 2,766,393	\$ 2,812,636	\$ 2,860,591	\$ 2,910,333	\$ 2,961,937
Uses of Funds								
Program Management	\$ 927,074	\$ 925,849	\$ 945,262	\$ 973,620	\$ 933,818	\$ 961,833	\$ 990,688	\$ 1,020,409
Cost Allocation	90,254	92,962	144,110	148,433	152,886	157,473	162,197	167,063
Impact Fee Administration	-	-	1,027	1,058	1,090	1,122	1,156	1,191
Acquisition, Rehabilitation and Construction	14,739,531	3,871,261	1,800,000	1,980,000	2,178,000	2,395,800	2,635,380	2,898,918
Ponderosa Mobile Home Park	-	572,250	3,456,490	-	-	-	-	-
Project Carryover and Encumbrances	-	8,027,152	-	-	-	-	-	-
Total Uses of Funds	\$ 15,756,859	\$ 13,489,474	\$ 6,346,889	\$ 3,103,111	\$ 3,265,794	\$ 3,516,228	\$ 3,789,421	\$ 4,087,580
Ending Fund Balance Before Reserves	\$ 7,613,273	\$ 5,331,024	\$ 4,035,927	\$ 3,699,209	\$ 3,246,051	\$ 2,590,414	\$ 1,711,326	\$ 585,683
Reserves								
Sick/Vacation Accrual	\$ 11,312	\$ 11,765	\$ 12,235	\$ 12,725	\$ 13,234	\$ 13,763	\$ 14,313	\$ 14,886
PERA Legislative Contingency	-	-	1,046	-	-	-	-	-
Pay Period 27	17,319	19,192	21,065	22,937	24,810	26,683	28,555	30,428
Total Reserves	\$ 28,631	\$ 30,957	\$ 34,346	\$ 35,662	\$ 38,044	\$ 40,446	\$ 42,868	\$ 45,314
Ending Fund Balance After Reserves	\$ 7,584,642	\$ 5,300,068	\$ 4,001,581	\$ 3,663,548	\$ 3,208,007	\$ 2,549,968	\$ 1,668,458	\$ 540,369

Notes: There is no requirement for a designated reserve as funds will only be allocated after they have been collected rather than based upon revenue projections.





AIRPORT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 1,616,569	\$ 1,826,776	\$ 1,987,946	\$ 2,173,678	\$ 2,085,715	\$ 2,266,624	\$ 2,442,687	\$ 2,613,470
Sources of Funds								
Airport Rental	\$ 578,799	\$ 593,662	\$ 590,433	\$ 605,595	\$ 611,651	\$ 617,767	\$ 623,945	\$ 630,184
Fuel Flowage Fees	59,582	11,874	18,000	18,540	19,096	19,669	20,259	20,867
Federal Grant	-	341,500	-	4,900,000	-	-	-	300,000
State Grant	-	18,972	-	250,000	-	-	-	16,666
Interest on Investments	16,880	29,146	32,619	34,967	33,525	36,491	39,379	42,180
Total Sources of Funds	\$ 655,261	\$ 995,154	\$ 641,052	\$ 5,809,102	\$ 664,271	\$ 673,928	\$ 683,583	\$ 1,009,897
Uses of Funds								
Airport Management	\$ 376,482	\$ 391,247	\$ 390,997	\$ 402,727	\$ 414,809	\$ 427,253	\$ 440,071	\$ 453,273
Transportation Administration	25,479	18,906	19,758	20,656	21,275	21,914	22,571	23,248
Cost Allocation	43,093	44,386	44,565	45,902	47,279	48,697	50,158	51,663
Capital Improvement Program	-	379,445	-	5,427,780	-	-	-	333,333
Total Uses of Funds	\$ 445,054	\$ 833,984	\$ 455,320	\$ 5,897,064	\$ 483,363	\$ 497,864	\$ 512,800	\$ 861,517
Ending Fund Balance Before Reserves	\$ 1,826,776	\$ 1,987,946	\$ 2,173,678	\$ 2,085,715	\$ 2,266,624	\$ 2,442,687	\$ 2,613,470	\$ 2,761,850
Reserves								
Designated	\$ 108,010	\$ 113,635	\$ 113,904	\$ 117,321	\$ 120,841	\$ 124,466	\$ 128,200	\$ 132,046
PERA Legislative Contingency	-	-	187	-	-	-	-	-
Sick/Vacation Accrual	15,371	15,832	16,307	16,796	17,300	17,819	18,353	18,904
Pay Period 27	7,508	8,808	8,989	9,170	9,351	9,532	9,713	9,894
Total Reserves	\$ 130,889	\$ 138,275	\$ 139,387	\$ 143,287	\$ 147,492	\$ 151,817	\$ 156,266	\$ 160,844
Ending Fund Balance After Reserves	\$ 1,695,887	\$ 1,849,671	\$ 2,034,291	\$ 1,942,428	\$ 2,119,132	\$ 2,290,871	\$ 2,457,204	\$ 2,601,006

BOULDER JUNCTION ACCESS (GID) - PARKING 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 861,791	\$ 436,551	\$ 226,247	\$ 96,598	\$ 396,980	\$ 782,075	\$ 1,237,027	\$ 1,688,541
Sources of Funds								
Property Tax	\$ 152,435	\$ 269,919	\$ 334,783	\$ 600,409	\$ 657,423	\$ 773,728	\$ 773,369	\$ 821,724
Ownership Tax	9,515	13,496	16,739	30,020	32,871	38,686	38,668	41,086
Interest on Investment	5,311	4,366	2,262	966	5,955	11,731	18,555	25,328
Long Term Garage Parking Revenue	22,507	49,913	54,904	60,394	66,434	73,077	80,385	88,423
Short Term Garage Parking Revenue	67,653	4,500	37,066	44,479	53,375	64,050	76,860	92,232
Miscellaneous Revenue	1,720	-	-	-	-	-	-	-
Transfer from General Fund: Loan Gap Payment	200,000	-	-	141,975	-	-	-	-
Total Sources of Funds	\$ 459,141	\$ 342,194	\$ 445,754	\$ 878,244	\$ 816,058	\$ 961,273	\$ 987,838	\$ 1,068,794
Uses of Funds								
Operating								
Parking Garage operations - Contract	\$ 74,663	\$ 67,389	\$ 67,389	\$ 69,411	\$ 71,493	\$ 73,638	\$ 75,847	\$ 78,122
BJAD - GID/Parking - Admin Personnel	-	1,615	21,753	22,623	23,528	24,469	25,448	26,466
BJGID/Admin Non-Personnel	31,932	18,570	38,773	39,548	39,548	40,339	40,339	41,146
Sub-Total Operating	\$ 106,594	\$ 87,574	\$ 127,915	\$ 131,582	\$ 134,569	\$ 138,446	\$ 141,634	\$ 145,734
Transfers to Other Funds								
Payment to CAGID for Operating Loan	\$ 2,285	\$ 2,285	\$ 2,285	\$ 2,285	\$ 2,285	\$ -	\$ -	\$ -
Cost Allocation	25,502	26,267	28,537	27,328	29,108	27,874	29,690	28,432
Capital Acquisition	-	-	-	-	65,000	65,000	65,000	65,000
Sub-Total Expense Transfers	\$ 27,787	\$ 28,552	\$ 30,822	\$ 29,613	\$ 96,393	\$ 92,874	\$ 94,690	\$ 93,432
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	125,000
Sub-Total Debt	\$ 750,000	\$ 416,667	\$ 416,667	\$ 416,667	\$ 200,000	\$ 275,000	\$ 300,000	\$ 125,000
Encumbrances, Carryovers & Adjustments	\$ -	\$ 19,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Requests	-	-	-	-	-	-	-	-
Total Uses of Funds	\$ 884,381	\$ 552,498	\$ 575,404	\$ 577,862	\$ 430,962	\$ 506,321	\$ 536,324	\$ 364,166
Ending Fund Balance Before Reserves	\$ 436,551	\$ 226,247	\$ 96,598	\$ 396,980	\$ 782,075	\$ 1,237,027	\$ 1,688,541	\$ 2,393,169
Reserves								
Operating	\$ 87,080	\$ 54,422	\$ 57,540	\$ 57,786	\$ 43,096	\$ 50,632	\$ 53,632	\$ 36,417
PERA Legislative Contingency	-	-	26	-	-	-	-	-
Total Reserves	\$ 87,080	\$ 54,422	\$ 57,566	\$ 57,786	\$ 43,096	\$ 50,632	\$ 53,632	\$ 36,417
Ending Fund Balance After Reserves	\$ 349,471	\$ 171,825	\$ 39,031	\$ 339,194	\$ 738,979	\$ 1,186,395	\$ 1,634,909	\$ 2,356,752





BOULDER JUNCTION ACCESS (GID) - TRAVEL DEMAND MANAGEMENT (TDM) 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 89,709	\$ 202,363	\$ 413,982	\$ 807,517	\$ 1,147,599	\$ 1,267,705	\$ 1,135,898	\$ 964,991
Sources of Funds								
Property Tax	\$ 91,204	\$ 297,908	\$ 302,920	\$ 589,492	\$ 647,947	\$ 733,162	\$ 732,970	\$ 781,015
Ownership Tax	5,664	14,895	15,146	29,475	32,397	36,658	36,649	39,051
Payments In Lieu of Taxes	121,707	335,728	734,746	567,083	315,071	25,989	26,713	26,713
Interest on Investment	590	2,024	4,140	8,075	17,214	19,016	17,038	14,475
Total Sources of Funds	\$ 219,165	\$ 650,555	\$ 1,056,952	\$ 1,194,125	\$ 1,012,629	\$ 814,825	\$ 813,370	\$ 861,254
Uses of Funds								
TDM Admin Personnel	\$ -	\$ 1,615	\$ 21,753	\$ 22,623	\$ 23,528	\$ 24,469	\$ 25,448	\$ 26,466
TDM Admin NPE	36,178	2,110	2,623	2,675	2,729	2,784	2,839	2,896
TDM Programs	66,908	413,409	633,676	823,273	860,686	913,687	950,183	950,619
Carryover	-	18,275	-	-	-	-	-	-
Cost Allocation	3,425	3,528	5,364	5,471	5,581	5,692	5,806	5,922
Total Uses of Funds	\$ 106,511	\$ 438,936	\$ 663,416	\$ 854,043	\$ 892,524	\$ 946,632	\$ 984,276	\$ 985,903
Ending Fund Balance Before Reserves	\$ 202,363	\$ 413,982	\$ 807,517	\$ 1,147,599	\$ 1,267,705	\$ 1,135,898	\$ 964,991	\$ 840,342
Reserves								
Operating	\$ 21,673	\$ 43,026	\$ 66,342	\$ 85,404	\$ 89,252	\$ 94,663	\$ 98,428	\$ 98,590
PERA Legislative Contingency	-	-	26	26	26	26	26	26
Total Reserves	\$ 21,673	\$ 43,026	\$ 66,368	\$ 85,430	\$ 89,278	\$ 94,689	\$ 98,454	\$ 98,616
Ending Fund Balance After Reserves	\$ 180,690	\$ 370,956	\$ 741,150	\$ 1,062,169	\$ 1,178,427	\$ 1,041,208	\$ 866,538	\$ 741,725

BOULDER JUNCTION IMPROVEMENT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 985,653	\$ 2,145,062	\$ 1,976,059	\$ 2,892,575	\$ 4,488,031	\$ 4,488,031	\$ 4,488,031	\$ 4,488,031
Sources of Funds								
Transportation DET	\$ 261,488	\$ 137,636	\$ 458,979	\$ 679,011	\$ -	\$ -	\$ -	\$ -
Transportation Use Tax	-	270,510	60,779	-	-	-	-	-
General Fund Construction Use Tax	818,314	689,800	154,987	-	-	-	-	-
Parks Impact Fees	-	134,856	543,083	892,715	-	-	-	-
Parks Use Tax	-	112,712	25,334	-	-	-	-	-
Transfer - Transportation CIP	233,552	-	-	-	-	-	-	-
Interest on Investments	13,295	7,428	23,354	23,730	-	-	-	-
Total Sources of Funds	\$ 1,326,649	\$ 1,352,942	\$ 1,266,516	\$ 1,595,456	\$ -	\$ -	\$ -	\$ -
Uses of Funds								
Adopted Key Public Improvements:								
Development Coordination	\$ 19,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Junction Place Enhancements - Valmont	103,480	-	-	-	-	-	-	-
Junction Place Capital Enhancements	44,216	-	-	-	-	-	-	-
Pocket Park	-	350,000	350,000	-	-	-	-	-
Encumbrances, Carryovers & Adjustments	-	1,171,945	-	-	-	-	-	-
Total Uses of Funds	\$ 167,240	\$ 1,521,945	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Before Reserves	\$ 2,145,062	\$ 1,976,059	\$ 2,892,575	\$ 4,488,031	\$ 4,488,031	\$ 4,488,031	\$ 4,488,031	\$ 4,488,031
Reserves								
Pay Period 27	\$ 3,000	\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278	\$ 3,377	\$ 3,478	\$ 3,582
Total Reserves	\$ 3,000	\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278	\$ 3,377	\$ 3,478	\$ 3,582
Ending Fund Balance After Reserves	\$ 2,142,062	\$ 1,973,059	\$ 2,889,485	\$ 4,484,849	\$ 4,484,753	\$ 4,484,655	\$ 4,484,554	\$ 4,484,449





CAPITAL DEVELOPMENT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 12,122,362	\$ 12,532,264	\$ 8,565,800	\$ 10,065,875	\$ 9,829,126	\$ 11,247,701	\$ 12,631,361	\$ 13,981,119
Sources of Funds								
Excise Taxes	\$ 17,797	\$ 8,351	\$ 7,637	\$ 7,637	\$ 7,637	\$ 7,637	\$ 7,637	\$ 7,637
Interest - Excise Taxes	12,429	9,563	11,721	13,643	13,277	15,036	16,742	18,398
Impact Fees	1,136,174	1,766,179	1,464,653	1,420,713	1,378,092	1,336,749	1,296,647	1,257,747
Interest - Impact Fees	86,996	27,260	35,163	40,930	39,831	45,108	50,228	55,196
Transfer in from General Fund	1,956,400	-	-	-	-	-	-	-
Total Sources of Funds	\$ 3,209,796	\$ 1,811,353	\$ 1,519,174	\$ 1,482,923	\$ 1,438,837	\$ 1,404,530	\$ 1,371,254	\$ 1,338,978
Uses of Funds								
Excise Tax Administration	\$ 6,700	\$ 6,901	\$ 19,099	\$ 19,672	\$ 20,262	\$ 20,870	\$ 21,496	\$ 22,146
Capital Improvement Program- Excise Tax	1,725,733	360,000	-	-	-	-	-	-
Capital Improvement Program- Impact Fees	859,645	5,300,000	-	1,700,000	-	-	-	-
Transfer to Boulder Junction Improvement	207,816	-	-	-	-	-	-	-
Encumbrances, Carryovers & Adjustments	-	110,916	-	-	-	-	-	-
Total Uses of Funds	\$ 2,799,894	\$ 5,777,817	\$ 19,099	\$ 1,719,672	\$ 20,262	\$ 20,870	\$ 21,496	\$ 22,146
Ending Fund Balance Before Reserves	\$ 12,532,264	\$ 8,565,800	\$ 10,065,875	\$ 9,829,126	\$ 11,247,701	\$ 12,631,361	\$ 13,981,119	\$ 15,297,951
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	2,662,971	2,320,885	2,381,164	2,355,238	2,372,455	2,389,698	2,406,969	2,424,267
Restricted Balance - Impact Fee	9,369,293	5,744,915	7,184,711	6,973,888	8,375,246	9,741,663	11,074,150	12,373,684
Total Reserves	\$ 12,532,264	\$ 8,565,800	\$ 10,065,875	\$ 9,829,126	\$ 11,247,701	\$ 12,631,361	\$ 13,981,119	\$ 15,297,951
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Excise Tax Minimum Reserve \$500,000

CAPITAL IMPROVEMENT - COMMUNITY, CULTURE, SAFETY TAX 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ -	\$ -	\$ 99,332	\$ 3,260,215	\$ 2,862,405	\$ 6,782,579	\$ 6,348,579	\$ 6,348,579
Sources of Funds								
Sales and Use Tax	\$ -	\$ 10,032,999	\$ 10,125,392	\$ 10,260,131	\$ 10,397,057	\$ -	\$ -	\$ -
Total Sources of Funds	\$ -	\$ 10,032,999	\$ 10,125,392	\$ 10,260,131	\$ 10,397,057	\$ -	\$ -	\$ -
Uses of Funds								
Citywide Radio Infrastructure	\$ -	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North Boulder Branch Library	-	350,000	821,176	2,652,941	1,175,882	-	-	-
Fire Station #3	-	-	300,000	4,791,000	2,749,000	-	-	-
Scott Carpenter Pool	-	1,806,667	2,393,333	-	-	-	-	-
Public Art	-	-	200,000	200,000	-	-	-	-
Fourmile Canyon Creek	-	-	-	1,314,000	1,752,000	434,000	-	-
Community Organizations	-	2,277,000	3,250,000	1,700,000	800,000	-	-	-
Total Uses of Funds	\$ -	\$ 9,933,667	\$ 6,964,509	\$ 10,657,941	\$ 6,476,882	\$ 434,000	\$ -	\$ -
Ending Fund Balance Before Reserves	\$ -	\$ 99,332	\$ 3,260,215	\$ 2,862,405	\$ 6,782,579	\$ 6,348,579	\$ 6,348,579	\$ 6,348,579
Reserves								
Administrative Contingency	\$ -	\$ 99,332	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -
PERA Legislative Contingency	-	-	148	-	-	-	-	-
Total Reserves	\$ -	\$ 99,332	\$ 1,500,148	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -
Ending Fund Balance After Reserves	\$ -	\$ -	\$ 1,760,067	\$ 1,362,405	\$ 5,282,579	\$ 6,348,579	\$ 6,348,579	\$ 6,348,579

Note: This is the Community, Culture, and Safety tax approved in November 2017 for the time period 2018-2021.





CLIMATE ACTION PLAN 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 1,125,809	\$ 1,508,352	\$ 112,834	\$ 75,808	\$ 73,484	\$ 75,180	\$ 80,829	\$ 90,359
Sources of Funds								
Climate Action Plan Tax	\$ 1,775,649	\$ 1,720,649	\$ 1,715,649	\$ 1,710,649	\$ 1,705,649	\$ 1,700,649	\$ 1,695,649	\$ 1,690,649
Interest	13,383	2,125	1,410	948	919	940	1,010	1,129
Energy Impact Offset Fund	-	-	350,000	-	-	-	-	-
Total Sources of Funds	\$ 1,789,032	\$ 1,722,774	\$ 2,067,059	\$ 1,711,596	\$ 1,706,567	\$ 1,701,588	\$ 1,696,659	\$ 1,691,778
Uses of Funds								
CAP Administration	\$ 32,479	\$ 39,190	\$ 39,813	\$ 39,813	\$ 39,813	\$ 39,813	\$ 39,813	\$ 39,813
CAP Communications	63,468	75,203	100,926	100,926	100,926	100,926	100,926	100,926
Program Tracking & Evaluation	49,320	60,440	54,704	54,704	54,704	54,704	54,704	54,704
Boulder's Energy Future	66,657	70,779	73,439	73,439	73,439	73,439	73,439	73,439
Market Innovation	65,934	25,000	225,000	225,000	225,000	225,000	225,000	225,000
Commercial Energy	679,645	1,042,378	900,405	859,405	849,405	839,405	829,405	819,405
Residential Energy	278,720	366,260	231,964	228,964	225,964	222,964	219,964	216,964
Energy Impact Offset Fund	-	-	350,000	-	-	-	-	-
Grants	35,000	-	-	-	-	-	-	-
Cost Allocation	135,265	139,323	127,835	131,670	135,620	139,689	143,879	148,196
Encumbrances, Carryovers & Adjustments	-	1,299,719	-	-	-	-	-	-
Total Uses of Funds	\$ 1,406,488	\$ 3,118,291	\$ 2,104,085	\$ 1,713,920	\$ 1,704,871	\$ 1,695,939	\$ 1,687,130	\$ 1,678,446
Ending Fund Balance Before Reserves	\$ 1,508,352	\$ 112,834	\$ 75,808	\$ 73,484	\$ 75,180	\$ 80,829	\$ 90,359	\$ 103,690
Reserves								
Pay Period 27	\$ 23,132	\$ 23,132	\$ 23,132	\$ 23,132	\$ 23,132	\$ 23,132	\$ 23,132	\$ 23,132
PERA Legislative Contingency	-	-	525	-	-	-	-	-
Emergency Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Reserves	\$ 73,132	\$ 73,132	\$ 73,657	\$ 73,132	\$ 73,132	\$ 73,132	\$ 73,132	\$ 73,132
Ending Fund Balance After Reserves	\$ 1,435,220	\$ 39,702	\$ 2,151	\$ 352	\$ 2,048	\$ 7,697	\$ 17,227	\$ 30,558

Note: CAP Tax sunsets in March of 2023

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Current Year Federal Grant	\$ 733,520	\$ 656,217	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101
Available Prior Years Grant Balances	-	598,587	-	-	-	-	-	-
Total Sources of Funds	\$ 733,520	\$ 1,254,804	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101
Uses of Funds								
Program Management	\$ 101,885	\$ 187,831	\$ 212,881	\$ 220,332	\$ 228,043	\$ 236,025	\$ 244,286	\$ 252,836
Cost Allocation	25,026	25,777	26,225	27,274	28,365	29,500	30,680	31,907
Community Development & Housing Activities	606,609	442,609	492,995	484,495	475,692	466,576	457,135	447,358
Encumbrances, Carryovers & Adjustments	-	598,587	-	-	-	-	-	-
Total Uses of Funds	\$ 733,520	\$ 1,254,804	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101	\$ 732,101
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 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 5,091,379	\$ 2,234,616	\$ 48,556	\$ 36,718	\$ 37,526	\$ 38,799	\$ 40,107	\$ 41,452
Sources of Funds								
Property Tax	\$ 2,471,198	\$ 2,990,863	\$ 2,947,855	\$ 3,095,248	\$ 3,141,677	\$ 3,298,761	\$ 3,348,242	\$ 3,515,654
Housing Excise Tax	339,016	150,000	-	-	-	-	-	-
Interest	60,846	2,634	486	367	375	388	401	415
Housing Application Fees	6,009	4,472	4,561	4,561	4,561	4,561	4,561	4,561
Proceeds from Sale of Units	138,403	-	-	-	-	-	-	-
Grant	517,500	-	-	-	-	-	-	-
Total Sources of Funds	\$ 3,532,970	\$ 3,147,969	\$ 2,952,902	\$ 3,100,176	\$ 3,146,613	\$ 3,303,710	\$ 3,353,204	\$ 3,520,629
Uses of Funds								
Program Management	\$ 444,203	\$ 480,185	\$ 476,705	\$ 495,773	\$ 515,604	\$ 536,228	\$ 557,677	\$ 579,985
Cost Allocation	118,170	121,715	104,513	108,694	113,041	117,563	122,265	127,156
Excise Tax Administration	6,700	6,901	-	-	-	-	-	-
Housing Project Grants/Funding: Acquisition, Rehabilitation & Construction	5,820,660	2,710,004	2,383,522	2,494,901	2,516,695	2,648,610	2,671,916	2,812,105
Encumbrances, Carryovers & Adjustments	-	2,015,224	-	-	-	-	-	-
Total Uses of Funds	\$ 6,389,733	\$ 5,334,029	\$ 2,964,740	\$ 3,099,368	\$ 3,145,340	\$ 3,302,402	\$ 3,351,859	\$ 3,519,245
Ending Fund Balance Before Reserves	\$ 2,234,616	\$ 48,556	\$ 36,718	\$ 37,526	\$ 38,799	\$ 40,107	\$ 41,452	\$ 42,837
Reserves								
Sick/Vacation Accrual	\$ 19,604	\$ 20,388	\$ 21,204	\$ 22,052	\$ 22,934	\$ 23,851	\$ 24,805	\$ 25,798
PERA Legislative Contingency	-	-	431	-	-	-	-	-
Pay Period 27	14,301	14,692	15,083	15,474	15,865	16,256	16,647	17,039
Total Reserves	\$ 33,905	\$ 35,080	\$ 36,718	\$ 37,526	\$ 38,799	\$ 40,107	\$ 41,452	\$ 42,837
Ending Fund Balance After Reserves	\$ 2,200,711	\$ 13,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 2,234,645	\$ 2,591,828	\$ 2,616,756	\$ 2,616,628	\$ 2,616,772	\$ 2,617,027	\$ 2,616,581	\$ 2,615,408
Sources of Funds								
1% Transfer from the General Fund	\$ 846,418	\$ 847,678	\$ 884,384	\$ 893,228	\$ 902,160	\$ 911,182	\$ 920,294	\$ 929,496
Interest on Investments	22,854	15,925	16,087	17,008	17,793	17,794	17,796	17,793
Total Sources of Funds	\$ 869,272	\$ 863,603	\$ 900,472	\$ 910,237	\$ 919,954	\$ 928,977	\$ 938,090	\$ 947,290
Uses of Funds								
Retirement and Termination Payout	\$ 493,457	\$ 819,484	\$ 884,384	\$ 893,228	\$ 902,160	\$ 911,182	\$ 920,294	\$ 929,496
Cost Allocation	18,632	19,191	16,216	16,865	17,539	18,241	18,970	19,729
Total Uses of Funds	\$ 512,089	\$ 838,675	\$ 900,600	\$ 910,092	\$ 919,699	\$ 929,423	\$ 939,264	\$ 949,226
Ending Fund Balance	\$ 2,591,828	\$ 2,616,756	\$ 2,616,628	\$ 2,616,772	\$ 2,617,027	\$ 2,616,581	\$ 2,615,408	\$ 2,613,472





COMPUTER REPLACEMENT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 8,411,334	\$ 8,373,270	\$ 8,551,384	\$ 7,774,898	\$ 7,336,968	\$ 6,212,372	\$ 6,044,462	\$ 5,175,626
Sources of Funds								
Transfer In - Workstation Contributions	\$ 2,386,912	\$ 2,208,262	\$ 2,162,067	\$ 2,167,472	\$ 2,221,659	\$ 2,227,213	\$ 2,232,781	\$ 2,238,363
Data Center Virtual Server Charges	-	42,022	42,022	42,442	42,866	43,295	43,728	44,165
Office 365 Collections	-	246,944	458,576	467,748	477,103	486,645	496,378	506,305
Misc Used Equipment Sales	3,441	-	-	-	-	-	-	-
Interest	76,983	23,011	179,579	131,396	123,995	104,989	102,151	87,468
Total Sources of Funds	\$ 2,467,336	\$ 2,520,239	\$ 2,842,244	\$ 2,809,057	\$ 2,865,623	\$ 2,862,142	\$ 2,875,038	\$ 2,876,301
Uses of Funds								
Salary/Benefits Office 365 Project Staff	\$ 31,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office 365 License Expense	-	246,994	458,576	467,748	477,103	486,645	496,378	506,305
Computer Replacements	1,131,597	504,892	868,500	645,200	785,300	348,900	1,004,900	641,850
City-Wide Replacements	1,302,874	1,549,381	2,239,537	2,080,903	2,674,147	2,140,302	2,187,848	3,744,214
Cost Allocation	39,668	40,858	52,116	53,137	53,668	54,205	54,747	55,295
Total Uses of Funds	\$ 2,505,400	\$ 2,342,125	\$ 3,618,729	\$ 3,246,988	\$ 3,990,219	\$ 3,030,052	\$ 3,743,873	\$ 4,947,664
Ending Fund Balance Before Reserves	\$ 8,373,270	\$ 8,551,384	\$ 7,774,898	\$ 7,336,968	\$ 6,212,372	\$ 6,044,462	\$ 5,175,626	\$ 3,104,264
Reserves								
Replacement Reserve								
Beginning Reserve Requirement	\$ -	\$ 3,495,335	\$ 3,803,098	\$ 3,412,965	\$ 3,303,684	\$ 2,700,654	\$ 2,679,864	\$ 2,798,249
Pay Period 27	-	1,281	1,293	1,304	1,315	1,326	1,338	1,349
Annual Increase to Replacement Reserve	-	651,625	652,764	672,347	666,517	563,292	605,413	778,075
Decrease for Replacement Purchases	-	(345,144)	(1,044,189)	(782,931)	(1,270,862)	(585,409)	(488,366)	(473,450)
Total Reserves	\$ -	\$ 3,803,098	\$ 3,412,965	\$ 3,303,684	\$ 2,700,654	\$ 2,679,864	\$ 2,798,249	\$ 3,104,222
Ending Fund Balance After Reserves	\$ 8,373,270	\$ 4,748,286	\$ 4,361,934	\$ 4,033,283	\$ 3,511,717	\$ 3,364,598	\$ 2,377,377	\$ 41

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DOWNTOWN COMMERCIAL DISTRICT FUND 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 6,432,084	\$ 8,410,585	\$ 9,417,955	\$ 12,342,919	\$ 14,216,154	\$ 17,405,887	\$ 20,379,090	\$ 20,139,328
Sources of Funds								
Property/Owner Tax	\$ 1,291,469	\$ 1,389,167	\$ 1,416,950	\$ 1,445,289	\$ 1,474,194	\$ 1,503,678	\$ 1,533,752	\$ 1,564,427
Short Term Fees	2,547,684	2,700,328	2,653,235	2,690,300	2,728,056	2,766,520	2,805,709	2,845,641
Long Term Fees	3,837,031	3,920,000	4,229,000	4,232,840	4,298,320	4,298,320	4,336,925	4,377,074
Meterhood & Tokens	52,343	54,000	52,343	52,343	52,343	52,343	52,343	52,343
Interest	63,426	84,103	86,636	115,885	201,927	249,773	294,371	290,774
Rental Income	186,366	127,800	142,515	143,940	145,377	146,828	148,293	149,773
Miscellaneous	12,251	13,985	14,075	14,257	14,442	12,346	12,539	12,736
Transfers In: Meters	1,650,000	1,600,000	1,611,000	1,611,000	1,611,000	1,611,000	1,611,000	1,611,000
Transfers In: 1000 Walnut	-	63,609	-	-	-	-	-	-
10th/Walnut- Other Revenue	130,155	40,741	41,149	41,560	41,976	42,395	42,395	42,395
Total Sources of Funds	\$ 9,770,725	\$ 9,993,732	\$ 10,246,902	\$ 10,347,414	\$ 10,567,635	\$ 10,683,202	\$ 10,837,327	\$ 10,946,163
Uses of Funds								
Operating								
Parking Operations	\$ 2,235,960	\$ 2,314,254	\$ 2,478,358	\$ 2,548,362	\$ 2,620,584	\$ 2,695,101	\$ 2,771,991	\$ 2,851,340
Major Maintenance/Impr - Parking	744,717	1,650,000	937,040	1,955,766	667,895	853,685	4,012,215	556,080
Community Vitality/Admin	996,258	1,112,149	991,754	1,023,797	1,056,969	1,091,312	1,126,870	1,163,689
Eco-Pass Program	1,178,499	1,035,494	1,322,846	1,349,303	1,425,961	1,454,480	1,537,276	1,568,021
Major Maintenance/Impr - Downtown	73,034	275,083	260,673	260,673	260,673	260,673	260,673	260,673
Sick/Vacation Accrual	-	12,555	-	-	-	-	-	-
Capital Replacement Reserve	165,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
Sub-Total Operating	\$ 5,394,143	\$ 6,565,210	\$ 6,156,347	\$ 7,303,577	\$ 6,197,758	\$ 6,520,926	\$ 9,874,701	\$ 6,565,478
Debt								
Series 1998	\$ 1,022,582	\$ 1,045,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trinity Lutheran	277,703	-	-	-	-	-	-	-
Series 2003 (10th and Walnut)	817,114	829,050	835,050	833,450	836,250	838,300	844,600	-
Sub-Total Debt	\$ 2,117,398	\$ 1,874,250	\$ 835,050	\$ 833,450	\$ 836,250	\$ 838,300	\$ 844,600	\$ -
Transfers								
Cost Allocation	\$ 280,682	\$ 314,102	\$ 330,541	\$ 337,152	\$ 343,895	\$ 350,773	\$ 357,788	\$ 364,944
Sub-Total Transfers	\$ 280,682	\$ 314,102	\$ 330,541	\$ 337,152	\$ 343,895	\$ 350,773	\$ 357,788	\$ 364,944

DOWNTOWN COMMERCIAL DISTRICT FUND 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
CONTINUED								
Supplemental Budget Requests	\$ -	\$ 232,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 7,792,224	\$ 8,986,362	\$ 7,321,938	\$ 8,474,179	\$ 7,377,903	\$ 7,709,999	\$ 11,077,089	\$ 6,930,422
Ending Fund Balance Before Reserves	\$ 8,410,585	\$ 9,417,955	\$ 12,342,919	\$ 14,216,154	\$ 17,405,887	\$ 20,379,090	\$ 20,139,328	\$ 24,155,069
Reserves								
Designated	\$ 521,437	\$ 627,750	\$ 615,635	\$ 730,358	\$ 619,776	\$ 652,093	\$ 987,470	\$ 656,548
PERA Legislative Contingency	-	-	1,402	1,402	1,402	1,402	1,402	1,402
Pay Period 27	72,237	79,237	68,397	68,727	69,057	69,387	69,717	70,047
Sick/Vacation Accrual	115,499	118,964	118,964	122,533	126,209	129,995	133,895	137,912
Total Reserves	\$ 709,173	\$ 825,951	\$ 804,398	\$ 923,020	\$ 816,444	\$ 852,877	\$ 1,192,484	\$ 865,909
Ending Fund Balance After Reserves	\$ 7,701,412	\$ 8,592,004	\$ 11,538,521	\$ 13,293,135	\$ 16,589,443	\$ 19,526,213	\$ 18,946,844	\$ 23,289,160





EQUIPMENT REPLACEMENT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 6,352,630	\$ 6,787,193	\$ 6,771,138	\$ 6,890,821	\$ 7,054,445	\$ 7,309,616	\$ 7,506,191	\$ 7,813,936
Sources of Funds								
Department Contributions	\$ 1,116,821	\$ 1,143,117	\$ 1,143,117	\$ 875,328	\$ 875,328	\$ 875,328	\$ 875,328	\$ 875,328
Interest on Investments	72,433	104,183	111,310	131,360	133,682	136,856	141,807	145,620
Total Sources of Funds	\$ 1,189,254	\$ 1,247,300	\$ 1,254,427	\$ 1,006,688	\$ 1,009,010	\$ 1,012,184	\$ 1,017,134	\$ 1,020,948
Uses of Funds								
Equipment Purchases	\$ 714,392	\$ 1,186,358	\$ 1,099,175	\$ 806,942	\$ 717,146	\$ 778,545	\$ 671,739	\$ 628,398
Support Services	34,670	28,040	28,681	29,232	29,598	29,968	30,342	30,721
Cost Allocation	5,629	5,798	6,890	6,890	7,097	7,097	7,310	7,310
Encumbrances, Carryovers & Adjustments	-	43,159	-	-	-	-	-	-
Total Uses of Funds	\$ 754,691	\$ 1,263,354	\$ 1,134,746	\$ 843,064	\$ 753,840	\$ 815,609	\$ 709,391	\$ 666,429
Ending Fund Balance Before Reserves	\$ 6,787,193	\$ 6,771,138	\$ 6,890,821	\$ 7,054,445	\$ 7,309,616	\$ 7,506,191	\$ 7,813,936	\$ 8,168,455
Reserves								
Pay Period 27	\$ 1,933	\$ 1,933	\$ 1,933	\$ 1,933	\$ 1,933	\$ 1,933	\$ 1,933	\$ 1,933
PERA Legislative Contingency	-	-	25	-	-	-	-	-
Department Balances	6,785,260	6,769,205	6,888,863	7,052,512	7,307,683	7,504,259	7,812,002	8,166,522
Total Reserves	\$ 6,787,193	\$ 6,771,138	\$ 6,890,821	\$ 7,054,445	\$ 7,309,616	\$ 7,506,192	\$ 7,813,935	\$ 8,168,455
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Minimum Fund Balance: \$689,082 or 10% Projected Equipment Replacement Value.

FACILITY RENOVATION & REPLACEMENT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 10,720,405	\$ 10,402,878	\$ 5,648,637	\$ 4,317,536	\$ 2,937,761	\$ 2,270,357	\$ 3,372,714	\$ 3,424,073
Sources of Funds								
Department Contributions	\$ 552,196	\$ 610,196	\$ 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	814,772	727,237	953,232	953,232	953,232	953,232	953,232	953,232
Interest Earnings	125,304	175,815	105,799	90,523	74,305	65,835	61,447	56,142
Other Revenues	949,095	141,000	152,000	152,000	152,000	152,000	152,000	152,000
Total Sources of Funds	\$ 4,430,208	\$ 3,323,089	\$ 3,490,068	\$ 3,474,792	\$ 3,458,574	\$ 3,450,104	\$ 3,445,716	\$ 3,440,411
Uses of Funds								
Operating Project Expenses	\$ 1,692,308	\$ 1,506,990	\$ 908,822	\$ 934,176	\$ 891,492	\$ 700,008	\$ 434,113	\$ 1,051,423
Support Services	27,736	28,432	29,097	29,970	30,869	31,795	32,749	33,731
Cost Allocation	28,267	29,115	49,459	49,459	50,943	50,943	52,471	52,471
Energy Efficiency Lease	947,550	933,092	963,791	995,962	1,029,674	1,065,001	1,102,024	943,782
Capital Improvements Program	2,051,874	1,742,000	2,870,000	2,845,000	2,123,000	500,000	1,773,000	1,730,000
Encumbrances, Carryovers & Adjustments	-	3,837,701	-	-	-	-	-	-
Total Uses of Funds	\$ 4,747,735	\$ 8,077,330	\$ 4,821,169	\$ 4,854,567	\$ 4,125,978	\$ 2,347,747	\$ 3,394,357	\$ 3,811,407
Ending Fund Balance Before Reserves	\$ 10,402,878	\$ 5,648,637	\$ 4,317,536	\$ 2,937,761	\$ 2,270,357	\$ 3,372,714	\$ 3,424,073	\$ 3,053,077
Reserves								
Pay Period 27	\$ 6,287	\$ 7,295	\$ 7,875	\$ 7,860	\$ 8,143	\$ 8,426	\$ 8,708	\$ 8,991
PERA Legislative Contingency	-	-	204	-	-	-	-	-
Departmental Balances	7,882,679	3,202,847	1,944,117	635,521	36,665	1,205,505	1,321,345	1,012,886
13th Street Plaza Balance	666,499	646,504	627,109	608,296	590,047	572,346	555,176	538,521
Dushanbe Teahouse Maintenance Balance	484,366	469,835	455,740	442,068	428,806	415,942	403,464	391,360
Valmont Butte Balance	1,363,047	1,322,156	1,282,491	1,244,016	1,206,696	1,170,495	1,135,380	1,101,319
Total Reserves	\$ 10,402,878	\$ 5,648,637	\$ 4,317,536	\$ 2,937,761	\$ 2,270,357	\$ 3,372,714	\$ 3,424,073	\$ 3,053,077
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





FLEET OPERATIONS & REPLACEMENT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 17,921,590	\$ 17,167,721	\$ 17,056,686	\$ 19,714,346	\$ 20,246,052	\$ 23,485,975	\$ 25,393,849	\$ 25,302,852
Sources of Funds								
Vehicle Charges	\$ 2,938,378	\$ 2,472,304	\$ 2,850,227	\$ 2,793,222	\$ 2,765,290	\$ 2,792,943	\$ 2,820,872	\$ 2,849,081
Vehicle Acquisition Charges	251,925	159,575	255,467	284,656	285,239	285,885	287,821	288,518
Fleet Replacement Charges	4,975,388	5,319,154	5,109,346	5,527,297	5,538,628	5,551,167	5,588,765	5,602,299
Sale of Assets	718,652	196,820	197,804	198,793	199,787	200,786	201,790	202,799
Interest Earnings	204,618	293,914	281,551	332,937	370,455	380,771	443,625	483,416
Transfer from General Fund	172,965	145,151	867,121	145,151	145,151	-	-	-
Other Revenues	312,117	109,122	109,122	110,486	111,867	115,223	118,680	122,240
Total Sources of Funds	\$ 9,574,043	\$ 8,696,040	\$ 9,670,638	\$ 9,392,542	\$ 9,416,419	\$ 9,326,776	\$ 9,461,554	\$ 9,548,354
Uses of Funds								
Operating Expenditures	\$ 3,360,566	\$ 3,085,954	\$ 3,050,285	\$ 3,178,533	\$ 3,273,889	\$ 3,372,105	\$ 3,473,268	\$ 3,577,466
Fleet Purchases	6,511,780	4,061,693	3,444,432	5,194,715	2,402,104	3,542,833	5,561,913	5,065,528
Building Replacement	57,055	57,055	57,055	57,055	57,055	57,055	57,055	57,055
Support Services	86,323	96,758	142,655	111,982	115,342	118,802	122,366	126,037
Cost Allocation	312,188	321,554	318,551	318,551	328,108	328,108	337,951	337,951
Encumbrances, Carryovers & Adjustments	-	1,184,061	-	-	-	-	-	-
Total Uses of Funds	\$ 10,327,912	\$ 8,807,075	\$ 7,012,978	\$ 8,860,836	\$ 6,176,497	\$ 7,418,902	\$ 9,552,553	\$ 9,164,037
Ending Fund Balance Before Reserves	\$ 17,167,721	\$ 17,056,686	\$ 19,714,346	\$ 20,246,052	\$ 23,485,975	\$ 25,393,849	\$ 25,302,851	\$ 25,687,169
Reserves								
Pay Period 27	\$ 49,486	\$ 53,486	\$ 46,186	\$ 46,186	\$ 46,186	\$ 46,186	\$ 46,186	\$ 46,186
PERA Legislative Contingency	-	-	954	-	-	-	-	-
Sick/Vacation Accrual	51,379	52,920	54,508	56,143	57,828	59,562	61,349	63,190
Operating/Fleet Replacement	17,066,856	16,950,280	19,612,698	20,143,723	23,381,961	25,288,101	25,195,317	25,577,793
Total Reserves	\$ 17,167,721	\$ 17,056,686	\$ 19,714,346	\$ 20,246,052	\$ 23,485,975	\$ 25,393,849	\$ 25,302,852	\$ 25,687,169
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Minimum Fund Balance: 10% Value of Fleet = \$4.4 million

HOME INVESTMENT PARTNERSHIP GRANT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Current Year Federal Grant	\$ 620,515	\$ 808,511	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553
Available Prior Years Grant Balances	-	2,448,522	-	-	-	-	-	-
Total Sources of Funds	\$ 620,515	\$ 3,257,033	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553
Uses of Funds								
Operating								
Program Management	\$ 56,474	\$ 89,398	\$ 103,066	\$ 76,575	\$ 76,116	\$ 75,638	\$ 75,142	\$ 74,625
Cost Allocation	11,914	12,271	11,040	11,482	11,941	12,418	12,915	13,432
HOME Consortium to Other Communities	16,812	379,636	513,947	513,947	513,947	513,947	513,947	513,947
Housing Activities	535,315	327,205	466,500	492,549	492,549	492,549	492,549	492,549
Encumbrances, Carryovers & Adjustments	-	2,448,522	-	-	-	-	-	-
Total Uses of Funds	\$ 620,515	\$ 3,257,033	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553	\$ 1,094,553
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 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 606,327	\$ 721,580	\$ 864,749	\$ 921,058	\$ 1,038,739	\$ 1,275,767	\$ 1,578,203	\$ 1,901,257
Sources of Funds								
Property Tax	\$ 1,028,107	\$ 1,208,911	\$ 1,227,045	\$ 1,288,397	\$ 1,307,723	\$ 1,373,109	\$ 1,393,706	\$ 1,463,391
Interest on Investment	1,031	6,045	1,051	1,071	1,092	1,113	1,135	1,157
Grants, Gifts and Third-Party Revenues	563,821	342,459	287,876	289,012	290,183	291,388	292,630	293,909
Total Sources of Funds	\$ 1,592,960	\$ 1,557,415	\$ 1,515,972	\$ 1,578,481	\$ 1,598,998	\$ 1,665,611	\$ 1,687,471	\$ 1,758,457
Uses of Funds								
Library Materials	\$ 1,234,713	\$ 971,787	\$ 1,071,787	\$ 1,071,787	\$ 1,071,787	\$ 1,071,787	\$ 1,071,787	\$ 1,071,787
Service/Materials Enhancement	92,025	100,000	100,000	100,000	-	-	-	-
Grant Directed Programming	150,969	342,459	287,876	289,012	290,183	291,388	292,630	293,909
Total Uses of Funds	\$ 1,477,707	\$ 1,414,246	\$ 1,459,663	\$ 1,460,799	\$ 1,361,970	\$ 1,363,175	\$ 1,364,417	\$ 1,365,696
Ending Fund Balance Before Reserves	\$ 721,580	\$ 864,749	\$ 921,058	\$ 1,038,739	\$ 1,275,767	\$ 1,578,203	\$ 1,901,257	\$ 2,294,018
Reserves								
Operating Reserve	\$ 102,914	\$ 124,201	\$ 122,810	\$ 128,947	\$ 130,882	\$ 137,422	\$ 139,484	\$ 146,455
PERA Legislative Contingency	-	-	33	-	-	-	-	-
Total Reserves	\$ 102,914	\$ 124,201	\$ 122,843	\$ 128,947	\$ 130,882	\$ 137,422	\$ 139,484	\$ 146,455
Ending Fund Balance After Reserves	\$ 618,666	\$ 740,548	\$ 798,215	\$ 909,792	\$ 1,144,886	\$ 1,440,781	\$ 1,761,773	\$ 2,147,563

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

LOTTERY 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 3,172,875	\$ 3,303,687	\$ 114,316	\$ 114,361	\$ 114,373	\$ 114,385	\$ 114,397	\$ 114,409
Sources of Funds								
Intergovernmental Revenues	\$ 1,063,244	\$ 999,137	\$ 999,137	\$ 999,137	\$ 999,137	\$ 999,137	\$ 999,137	\$ 999,137
Interest Income	34,467	7,975	7,975	7,975	7,975	7,975	7,975	7,975
Other Revenue	23,000	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,120,711	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112	\$ 1,007,112
Uses of Funds								
Capital								
Capital Projects - P & R	\$ 788,035	\$ 836,988	\$ 428,000	\$ 428,000	\$ 428,000	\$ 428,000	\$ 428,000	\$ 428,000
Tributary Greenways - Public Works	-	1,331,353	151,067	151,100	151,100	151,100	151,100	151,100
Capital Projects - OSMP	201,864	2,028,143	428,000	428,000	428,000	428,000	428,000	428,000
Total Capital Improvement Program	\$ 989,899	\$ 4,196,483	\$ 1,007,067	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100
Total Uses of Funds	\$ 989,899	\$ 4,196,483	\$ 1,007,067	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100	\$ 1,007,100
Ending Fund Balance	\$ 3,303,687	\$ 114,316	\$ 114,361	\$ 114,373	\$ 114,385	\$ 114,397	\$ 114,409	\$ 114,421





OPEN SPACE 2019 FUND FINANCIAL

	2017 Actuals	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 42,674,844	\$ 42,525,062	\$ 16,934,625	\$ 17,765,189	\$ 14,844,764	\$ 12,985,864	\$ 11,929,003	\$ 11,981,143
Sources of Funds								
Net Sales Tax Revenue	\$ 30,494,053	\$ 29,886,359	\$ 25,987,983	\$ 21,203,841	\$ 21,486,816	\$ 21,818,255	\$ 22,155,799	\$ 22,499,564
Anticipated FEMA Flood Reimbursement	1,963,141	1,531,329	1,500,000	-	-	-	-	-
Investment Income	406,323	335,362	342,405	348,191	354,076	360,060	366,145	372,332
Lease and Miscellaneous Revenue	1,275,567	1,063,899	1,095,816	1,128,690	1,162,551	1,197,428	1,233,351	1,270,351
Voice & Sight Tag Program Revenue	121,288	127,000	127,000	127,000	127,000	127,000	127,000	127,000
General Fund Transfer	1,209,590	1,138,820	990,123	-	-	-	-	-
Grants	511,213	-	-	-	-	-	-	-
Total Sources of Funds	\$ 35,981,174	\$ 34,082,769	\$ 30,043,327	\$ 22,807,723	\$ 23,130,443	\$ 23,502,742	\$ 23,882,294	\$ 24,269,247
Uses of Funds								
Office of the Director	\$ 1,775,410	\$ 2,019,237	\$ 1,635,727	\$ 1,433,193	\$ 1,447,525	\$ 1,462,000	\$ 1,376,620	\$ 1,490,387
Central Services	2,812,917	2,959,798	2,717,786	2,694,964	2,721,913	2,749,133	2,626,624	2,752,890
Community Connections & Partnerships	4,168,196	4,686,324	4,621,975	4,618,195	4,470,377	4,368,879	4,200,341	4,238,892
Resources & Stewardship	4,195,052	4,438,798	4,320,622	4,236,900	4,279,269	4,210,062	4,252,163	4,294,684
Trails & Facilities	4,564,736	4,703,173	5,502,141	5,507,162	4,847,234	4,895,706	4,944,663	4,994,110
Carryover/ATB Operating	-	24,659,816	-	-	-	-	-	-
Cost Allocation	1,903,344	1,960,444	2,090,102	2,142,355	2,195,913	2,250,811	2,307,082	2,422,436
CIP- Capital Enhancement	6,360,358	430,000	180,000	180,000	180,000	180,000	180,000	180,000
CIP- Capital Maintenance	1,492,126	1,057,300	2,770,000	1,570,000	1,570,000	1,270,000	1,270,000	1,270,000
CIP- Capital Planning Studies	98,028	100,000	130,000	130,000	130,000	130,000	130,000	130,000
CIP- Land Acquisition	3,296,111	7,420,000	1,900,000	1,900,000	1,900,000	1,800,000	1,300,000	1,300,000
Transfer to BMPA	1,002,209	767,597	663,022	663,022	593,655	593,655	593,655	-
Debt Service - Bonds & Notes	4,462,469	4,470,719	2,681,388	652,356	653,456	649,356	649,006	648,431
Total Uses of Funds	\$ 36,130,957	\$ 59,673,206	\$ 29,212,763	\$ 25,728,147	\$ 24,989,343	\$ 24,559,603	\$ 23,830,154	\$ 23,721,829
Ending Fund Balance Before Reserves	\$ 42,525,062	\$ 16,934,625	\$ 17,765,189	\$ 14,844,764	\$ 12,985,864	\$ 11,929,003	\$ 11,981,143	\$ 12,528,561
Reserves								
OSBT Contingency Reserve	\$ 4,976,867	\$ 5,201,218	\$ 4,846,553	\$ 4,389,629	\$ 4,241,869	\$ 3,812,329	\$ 3,771,028	\$ 4,168,366
OSMP Campus Vision	3,000,000	3,000,000	4,000,000	4,200,000	4,200,000	4,200,000	4,200,000	4,500,000
PERA Legislative Contingency	-	-	10,816	-	-	-	-	-
Pay Period 27 Reserve	330,119	354,440	378,762	403,083	427,404	451,726	476,047	500,368
Sick/Vacation/Bonus Reserve	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Property and Casualty Reserve	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
FEMA De-obligation Reserve	227,445	377,945	383,488	383,488	383,488	383,488	383,488	383,488
Total Reserves	\$ 9,424,431	\$ 9,823,603	\$ 10,509,619	\$ 10,266,200	\$ 10,142,761	\$ 9,737,543	\$ 9,720,563	\$ 10,442,222
Ending Fund Balance After Reserves	\$ 33,100,631	\$ 7,111,022	\$ 7,255,570	\$ 4,578,564	\$ 2,843,103	\$ 2,191,461	\$ 2,260,580	\$ 2,086,339

PERMANENT PARK & RECREATION 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 1,879,208	\$ 3,209,835	\$ 1,427,652	\$ 766,819	\$ 217,758	\$ 1,174,922	\$ 1,177,049	\$ 1,028,595
Sources of Funds								
Property Tax	\$ 2,803,797	\$ 3,267,327	\$ 3,316,337	\$ 3,482,154	\$ 3,534,386	\$ 3,711,106	\$ 3,766,772	\$ 3,955,111
Interest	25,272	15,000	15,000	16,103	4,573	24,673	24,718	21,600
Other Revenues	56,753	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Sources of Funds	\$ 2,885,822	\$ 3,332,327	\$ 3,381,337	\$ 3,548,257	\$ 3,588,959	\$ 3,785,779	\$ 3,841,490	\$ 4,026,711
Uses of Funds								
Operations and Construction Management	\$ 892,850	\$ 957,629	\$ 988,364	\$ 789,738	\$ 821,328	\$ 854,181	\$ 888,348	\$ 923,882
Capital Refurbishment Projects	14,361	200,676	-	-	200,000	200,000	200,000	200,000
Cost Allocation	102,062	105,124	125,806	129,580	133,468	137,472	141,596	145,844
Excise Tax Collection	6,700	6,901	-	-	-	-	-	-
Capital Improvement Pogram	539,222	3,253,709	2,928,000	3,178,000	1,477,000	2,592,000	2,760,000	2,354,000
Adjustment to Base	-	590,471	-	-	-	-	-	-
Total Uses of Funds	\$ 1,555,195	\$ 5,114,510	\$ 4,042,170	\$ 4,097,318	\$ 2,631,795	\$ 3,783,652	\$ 3,989,944	\$ 3,623,726
Ending Fund Balance Before Reserves	\$ 3,209,835	\$ 1,427,652	\$ 766,819	\$ 217,758	\$ 1,174,922	\$ 1,177,049	\$ 1,028,595	1431581.011
Reserves								
Pay Period 27 Reserve	\$ 29,695	\$ 29,695	\$ 26,695	\$ 26,695	\$ 26,695	\$ 26,695	\$ 26,695	\$ 26,695
PERA Legislative Contingency	-	-	748	-	-	-	-	-
Sick/Vacation/Bonus Reserve	64,973	66,922	70,268	73,782	77,471	81,344	85,412	89,682
Total Reserves	\$ 94,668	\$ 96,617	\$ 97,711	\$ 100,477	\$ 104,166	\$ 108,039	\$ 112,107	\$ 116,377
Ending Fund Balance After Reserves	\$ 3,115,167	\$ 1,331,035	\$ 669,108	\$ 117,281	\$ 1,070,756	\$ 1,069,009	\$ 916,489	\$ 1,315,204





PLANNING & DEVELOPMENT SERVICES 2019 FUND FINANCIAL

	2017 Actuals	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 10,085,950	\$ 9,767,973	\$ 7,048,805	\$ 6,070,757	\$ 5,420,905	\$ 5,031,762	\$ 4,362,821	\$ 3,553,053
Sources of Funds								
One-time 2001 Transfers								
Sick/Vacation/Bonus 2001 Transfers								
General Fund Transfer	\$ 2,387,048	\$ 2,419,902	\$ 2,210,018	\$ 2,276,319	\$ 2,344,608	\$ 2,414,946	\$ 2,487,395	\$ 2,562,017
Restricted Funds' Transfers (Public Works)	1,032,510	1,231,483	1,268,428	1,306,481	1,345,675	1,386,045	1,427,627	1,470,455
Restricted Funds' Transfers (Excise Tax Admin)	26,800	27,604	28,431	29,284	30,163	31,067	31,999	32,959
Grants	-	800	-	-	-	-	-	-
State Historic Tax Credit	3,250	-	-	-	-	-	-	-
Fees & Permits	8,999,676	8,402,552	8,507,983	8,650,692	8,796,557	8,795,661	8,946,590	9,100,918
Interest on Investments	123,362	76,720	88,110	75,884	67,761	62,897	54,535	44,413
Total Sources of Funds	\$ 12,572,646	\$ 12,159,061	\$ 12,102,970	\$ 12,338,659	\$ 12,584,764	\$ 12,690,617	\$ 12,948,146	\$ 13,210,763
Uses of Funds								
Admin, Financial & Communications Services	\$ 2,492,806	\$ 2,353,390	\$ 2,381,223	\$ 2,290,950	\$ 2,286,724	\$ 2,343,892	\$ 2,402,489	\$ 2,462,551
Information Resources	1,784,232	1,803,408	2,197,709	2,263,641	2,067,057	2,118,733	2,171,702	2,225,994
Comprehensive Planning	816,934	832,130	936,263	964,351	905,435	928,071	951,273	975,055
Land Use Review	1,588,009	1,554,149	1,757,533	1,647,519	1,688,707	1,730,925	1,774,198	1,818,553
Engineering Review	1,313,879	1,485,582	1,488,201	1,440,147	1,476,151	1,513,054	1,550,881	1,589,653
Bldg Construction, Inspection & Enforcement	2,503,836	2,190,077	2,095,958	2,046,566	2,097,730	2,150,174	2,203,928	2,259,026
Urban Design	205,713	594,620	-	-	-	-	-	-
Cost Allocation/Transfers	2,185,214	2,250,770	2,224,130	2,335,337	2,452,103	2,574,708	2,703,444	2,838,616
Encumbrances, Carryovers & Adjustments	-	1,814,103	-	-	-	-	-	-
Total Uses of Funds	\$ 12,890,623	\$ 14,878,229	\$ 13,081,018	\$ 12,988,511	\$ 12,973,907	\$ 13,359,558	\$ 13,757,914	\$ 14,169,448
Ending Fund Balance Before Reserves	\$ 9,767,973	\$ 7,048,805	\$ 6,070,757	\$ 5,420,905	\$ 5,031,762	\$ 4,362,821	\$ 3,553,053	\$ 2,594,367
Reserves								
Operating	\$ 899,968	\$ 840,255	\$ 850,798	\$ 865,069	\$ 879,656	\$ 879,566	\$ 894,659	\$ 910,092
State Historic Tax Credit Fund	13,540	13,540	13,540	13,540	13,540	13,540	13,540	13,540
PERA Legislative Contingency	-	-	9,015	-	-	-	-	-
Pay Period 27	275,393	285,311	295,229	305,147	315,065	324,983	334,901	344,819
Sick/Vacation Accrual	557,265	579,556	602,738	626,848	651,922	677,998	705,118	733,323
Total Reserves	\$ 1,746,166	\$ 1,718,662	\$ 1,771,320	\$ 1,810,604	\$ 1,860,182	\$ 1,896,087	\$ 1,948,218	\$ 2,001,774
Ending Fund Balance After Reserves	\$ 8,021,807	\$ 5,330,143	\$ 4,299,437	\$ 3,610,302	\$ 3,171,579	\$ 2,466,733	\$ 1,604,835	\$ 592,593

PROPERTY & CASUALTY INSURANCE 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 5,105,068	\$ 5,229,760	\$ 4,819,796	\$ 4,430,202	\$ 4,074,888	\$ 3,713,079	\$ 3,344,760	\$ 3,016,995
Sources of Funds								
Charges to Departments	\$ 1,863,100	\$ 1,993,517	\$ 2,113,128	\$ 2,218,784	\$ 2,285,348	\$ 2,353,908	\$ 2,471,604	\$ 2,595,184
Interest on Investments	59,960	31,401	32,775	30,125	27,709	25,249	22,744	20,516
Miscellaneous Revenue	11,916	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,934,976	\$ 2,024,918	\$ 2,145,903	\$ 2,248,910	\$ 2,313,057	\$ 2,379,157	\$ 2,494,348	\$ 2,615,700
Uses of Funds								
Insurance Premiums:								
Airport	\$ 3,664	\$ 4,623	\$ 4,762	\$ 4,905	\$ 5,052	\$ 5,203	\$ 5,359	\$ 5,056
Liability	278,754	340,150	350,355	360,865	371,691	382,842	394,327	372,016
Crime	32,495	85,917	88,495	91,149	93,884	96,700	99,601	93,966
Boiler	39,408	40,077	41,279	42,518	43,793	45,107	46,460	43,831
Property	490,992	524,446	540,179	556,385	573,076	590,269	607,977	573,577
Flood	239,227	387,440	399,063	411,035	423,366	436,067	449,149	423,736
AJG Broker Fee	-	-	-	-	-	-	-	-
Actuarial Valuation Expense and Consulting	75,230	17,323	17,669	18,023	18,383	18,751	19,126	18,391
Claims Administration and Payment	249,646	572,701	614,155	626,438	638,967	651,746	664,781	-
City Attorney's Office - Internal Legal Consult	127,292	131,287	138,385	142,537	146,813	151,217	155,754	-
External Legal Consultation	49,726	100,000	102,000	104,040	106,121	108,243	110,408	106,162
Program Administration	223,852	230,918	239,155	246,330	253,720	261,331	269,171	253,941
Cost Allocation	-	-	-	-	-	-	-	-
Total Uses of Funds	\$ 1,810,285	\$ 2,434,882	\$ 2,535,497	\$ 2,604,224	\$ 2,674,865	\$ 2,747,477	\$ 2,822,114	\$ 1,890,677
Ending Fund Balance Before Reserves	\$ 5,229,760	\$ 4,819,796	\$ 4,430,202	\$ 4,074,888	\$ 3,713,079	\$ 3,344,760	\$ 3,016,995	\$ 3,742,018
Reserves								
Year-end Estimated Liabilities	\$ 765,569	\$ 853,318	\$ 927,144	\$ 989,428	\$ 1,054,319	\$ 1,085,949	\$ 1,118,527	\$ 1,152,083
City Reserve Policy (@ 80% risk margin)	346,037	385,700	419,069	447,221	476,552	490,849	505,574	520,741
PERA Legislative Contingency	-	-	310	-	-	-	-	-
Pay Period 27 Reserve	11,762	11,762	11,762	11,762	11,762	11,762	11,762	14,762
Total Reserves	\$ 1,123,368	\$ 1,250,780	\$ 1,358,285	\$ 1,448,411	\$ 1,542,633	\$ 1,588,559	\$ 1,635,863	\$ 1,687,586
Ending Fund Balance After Reserves	\$ 4,106,392	\$ 3,569,016	\$ 3,071,916	\$ 2,626,476	\$ 2,170,446	\$ 1,756,201	\$ 1,381,132	\$ 2,054,431





RECREATION ACTIVITY 2019 FUND FINANCIAL

	2017 Actuals	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 2,073,089	\$ 2,101,651	\$ 1,901,774	\$ 1,471,729	\$ 1,432,053	\$ 1,488,209	\$ 1,648,138	\$ 1,920,273
Sources of Funds								
Golf Revenue	\$ 1,334,060	\$ 1,387,000	\$ 1,390,000	\$ 1,431,700	\$ 1,474,651	\$ 1,518,891	\$ 1,564,457	\$ 1,611,391
Reservoir Revenue	996,116	1,148,000	1,063,000	1,094,890	1,127,737	1,161,569	1,196,416	1,232,308
Recreation Centers	2,693,565	2,840,202	2,836,000	2,980,636	3,129,668	3,286,151	3,450,459	3,622,982
Recreation Programs	1,484,945	1,827,636	1,611,501	1,659,846	1,709,641	1,760,931	1,813,759	1,868,171
Aquatics	651,575	739,960	693,500	728,175	764,584	802,813	842,954	885,101
Sports	1,085,392	1,363,200	1,157,000	1,500,000	1,545,000	1,591,350	1,639,091	1,688,263
Access and Inclusion	241,122	173,616	141,000	145,230	149,587	154,075	158,697	163,458
Misc. Recreation Revenue	(51,881)	12,241	15,000	15,000	15,000	15,000	15,000	15,000
Transfers - General Fund	1,508,229	1,538,366	1,292,210	1,356,821	1,424,662	1,495,895	1,570,689	1,649,224
Transfers - Health and Wellness from GF	95,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
Adjustments to Base (ATB)	-	45,115	-	-	-	-	-	-
Transfers - Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Sources of Funds	\$ 10,051,124	\$ 11,203,336	\$ 10,327,211	\$ 11,040,298	\$ 11,468,529	\$ 11,914,673	\$ 12,379,521	\$ 12,863,898
Uses of Funds								
Recreation Administration	\$ 923,717	\$ 1,196,415	\$ 1,033,282	\$ 1,064,280	\$ 1,096,209	\$ 1,129,095	\$ 1,162,968	\$ 1,197,857
Golf	1,233,072	1,389,769	1,333,969	1,373,988	1,415,208	1,457,664	1,501,394	1,546,436
Reservoir	866,418	1,124,547	1,042,204	1,073,470	1,105,674	1,138,844	1,173,010	1,208,200
Recreation Centers/Facilities	2,529,187	2,710,283	2,658,227	2,737,974	2,820,113	2,904,716	2,991,858	3,081,614
Recreation Programs	1,540,555	1,676,441	1,648,953	1,698,422	1,749,374	1,801,855	1,855,911	1,911,588
Aquatics	1,328,481	1,535,063	1,408,879	1,451,145	1,494,680	1,539,520	1,585,706	1,633,277
Sports	658,100	776,375	619,669	638,259	657,407	677,129	697,443	718,366
Access and Inclusion	943,034	994,319	1,012,073	1,042,435	1,073,708	1,105,919	1,139,097	1,173,270
Adjustments to Base (ATB)	-	45,115	-	-	-	-	-	-
Total Uses of Funds	\$ 10,022,566	\$ 11,403,212	\$ 10,757,256	\$ 11,079,974	\$ 11,412,373	\$ 11,754,744	\$ 12,107,386	\$ 12,470,608
Ending Fund Balance Before Reserves	\$ 2,101,647	\$ 1,901,774	\$ 1,471,729	\$ 1,432,053	\$ 1,488,209	\$ 1,648,138	\$ 1,920,273	\$ 2,313,563
Reserves								
PERA Legislative Contingency	\$ -	\$ -	\$ 4,368	\$ -	\$ -	\$ -	\$ -	\$ -
Pay Period 27 Reserve	265,560	285,048	304,535	324,023	343,510	362,998	382,485	401,973
Operating Reserve	831,873	1,140,321	1,075,726	1,107,997	1,141,237	1,175,474	1,210,739	1,247,061
Total Reserves	\$ 1,097,433	\$ 1,425,369	\$ 1,384,629	\$ 1,432,020	\$ 1,484,747	\$ 1,538,472	\$ 1,593,224	\$ 1,649,034
Ending Fund Balance After Reserves	\$ 1,004,214	\$ 476,405	\$ 87,101	\$ 33	\$ 3,462	\$ 109,666	\$ 327,049	\$ 664,529

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STORMWATER/FLOOD MANAGEMENT UTILITY 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 39,285,642	\$ 33,142,719	\$ 13,921,162	\$ 17,758,628	\$ 17,829,541	\$ 13,527,680	\$ 14,085,428	\$ 12,740,143
Sources of Funds								
Operating								
Service Charge Fees	\$ 10,801,045	\$ 10,818,587	\$ 11,599,040	\$ 12,203,350	\$ 12,839,145	\$ 13,508,064	\$ 14,211,834	\$ 14,952,271
Projected Rate Increases		757,301	579,952	610,168	641,957	675,403	710,592	747,614
Plant Investment Fees	913,861	350,000	200,000	200,000	100,000	100,000	100,000	100,000
Urban Drainage District Funds	985,403	947,940	1,000,000	400,000	400,000	400,000	400,000	400,000
State and Federal Grants	2,817,368	-	-	-	-	-	-	-
Interest on Investments	430,444	220,922	208,817	266,379	267,443	202,915	211,281	191,102
Intergovernmental Transfers (KICP Program)	58,325	152,982	157,571	162,298	167,167	172,182	177,348	182,668
Rent and other miscellaneous revenue	28,974	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Projected Bonds	-	-	-	30,741,000	-	-	24,594,738	-
Total Sources of Funds	\$ 16,035,419	\$ 13,256,732	\$ 13,754,381	\$ 44,592,195	\$ 14,424,712	\$ 15,067,565	\$ 40,414,793	\$ 16,582,655
Uses of Funds								
Operating								
Administration	\$ 578,815	\$ 571,909	\$ 653,093	\$ 672,686	\$ 692,866	\$ 713,652	\$ 735,062	\$ 757,114
Planning and Project Management	1,236,834	1,284,220	1,320,870	1,360,496	1,401,311	1,443,350	1,486,651	1,531,250
Stormwater Contract Management	91,389	96,775	96,775	99,678	102,669	105,749	108,921	112,189
Stormwater Quality and Education	776,082	991,243	1,000,137	1,030,141	1,061,045	1,092,877	1,125,663	1,159,433
System Maintenance	1,657,408	1,520,902	1,711,151	1,762,486	1,815,360	1,869,821	1,925,916	1,983,693
TOTAL OPERATING USES OF FUNDS	\$ 4,340,528	\$ 4,465,049	\$ 4,782,026	\$ 4,925,487	\$ 5,073,251	\$ 5,225,449	\$ 5,382,212	\$ 5,543,679
Debt								
Refunding of the Goose Creek 1998 Revenue Bond	\$ 386,138	\$ 381,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Bond - South Boulder Creek 2020	-	-	-	2,920,395	2,920,395	2,920,395	2,920,395	2,920,395
Wonderland Creek 2015 Revenue Bond	1,590,875	1,589,588	1,591,088	1,591,688	1,591,388	1,590,188	1,588,088	1,590,088
Projected Bond - Goose Creek 2023	-	-	-	-	-	-	2,312,750	2,312,750
TOTAL DEBT SERVICE	\$ 1,977,013	\$ 1,970,688	\$ 1,591,088	\$ 4,512,083	\$ 4,511,783	\$ 4,510,583	\$ 6,821,233	\$ 6,823,233
Transfers								
Cost Allocation	\$ 339,247	\$ 349,424	\$ 441,284	\$ 485,412	\$ 533,954	\$ 587,349	\$ 616,716	\$ 647,552
Planning & Development Services	161,235	185,560	191,127	196,861	202,767	208,850	215,115	221,569
Transportation - Admin Support	8,149	8,149	8,149	8,149	8,149	8,149	8,149	8,149
FAM - Municipal Services Center Improvements	40,000	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	\$ 548,631	\$ 543,133	\$ 640,560	\$ 690,422	\$ 744,869	\$ 804,348	\$ 839,981	\$ 877,270

STORMWATER/FLOOD MANAGEMENT UTILITY 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
CONTINUED								
Capital	\$ 15,312,170	\$ 7,056,155	\$ 2,903,241	\$ 3,652,290	\$ 8,396,670	\$ 3,969,437	\$ 4,121,915	\$ 4,289,691
Projected Bond - Goose Creek	-	-	-	-	-	-	24,344,738	-
Projected Bond - South Boulder Creek	-	-	-	30,416,000	-	-	-	-
Projected Bond Issuance Costs	-	-	-	325,000	-	-	250,000	-
Encumbrances, Carryover and Adjustments to Base	-	18,443,265	-	-	-	-	-	-
Total Uses of Funds	\$ 22,178,342	\$ 32,478,289	\$ 9,916,915	\$ 44,521,282	\$ 18,726,574	\$ 14,509,817	\$ 41,760,079	\$ 17,533,873
Ending Fund Balance Before Reserves	\$ 33,142,719	\$ 13,921,162	\$ 17,758,628	\$ 17,829,541	\$ 13,527,680	\$ 14,085,428	\$ 12,740,143	\$ 11,788,925
Reserves								
Bond Reserves	\$ 2,312,552	\$ 1,987,568	\$ 1,987,568	\$ 4,907,963	\$ 4,907,963	\$ 4,907,963	\$ 7,220,713	\$ 7,220,713
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 Deobligation Reserve	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750
PERA Legislative Contingency	-	-	2,672	-	-	-	-	-
Sick/Vacation/Bonus Reserve	125,157	128,912	132,779	136,763	140,866	145,092	149,444	153,928
Pay Period 27 Reserve	78,603	81,384	84,165	86,946	89,727	92,508	95,289	98,070
Operating Reserve	1,222,290	1,252,045	1,355,647	1,403,977	1,454,530	1,507,449	1,555,548	1,605,237
Capital Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Reserves	\$ 5,030,352	\$ 4,741,660	\$ 4,854,581	\$ 7,827,399	\$ 7,884,836	\$ 7,944,762	\$ 10,312,745	\$ 10,369,698
Ending Fund Balance After Reserves	\$ 28,112,367	\$ 9,179,503	\$ 12,904,047	\$ 10,002,142	\$ 5,642,844	\$ 6,140,667	\$ 2,427,398	\$ 1,419,227





SUGAR SWEETENED BEVERAGE DISTRIBUTION TAX 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ -	\$ 1,719,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Sugar Sweetened Beverage Tax	\$ 2,635,853	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000
Total Sources of Funds	\$ 2,635,853	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000
Uses of Funds								
Finance Oversight	\$ 30	\$ 52,464	\$ 43,733	\$ 45,045	\$ 46,396	\$ 47,788	\$ 49,222	\$ 50,699
Human Services Oversight	-	270,750	250,399	257,911	265,648	273,618	281,826	290,281
Community Funding and Grants	916,485	5,196,124	3,487,089	3,477,889	3,468,418	3,458,666	3,448,625	3,438,287
Cost Allocation	-	-	18,779	19,155	19,538	19,928	20,327	20,734
Total Uses of Funds	\$ 916,515	\$ 5,519,338	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000
Ending Fund Balance After Reserves	\$ 1,719,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: 2019 revenue projections are pending revision based on outcome of 2019 ballot measure.

TELECOMMUNICATIONS 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 1,687,442	\$ 2,027,664	\$ 2,205,544	\$ 2,275,374	\$ 2,284,365	\$ 1,817,159	\$ 1,803,261	\$ 1,777,422
Sources of Funds								
Telecom Phone System User Charges	\$ 632,467	\$ 605,668	\$ 461,085	\$ 470,307	\$ 479,713	\$ 489,307	\$ 499,093	\$ 509,075
Telecommunications Planning & Deployment	-	25,000	-	-	-	-	-	-
Leased Fiber Maint Payments - Outside Entity	-	6,000	-	-	-	-	-	-
BRAN Maintenance	77,250	77,250	77,250	77,250	77,250	77,250	77,250	77,250
Interest	28,169	12,622	44,971	24,324	24,420	19,425	19,277	19,001
Total Sources of Funds	\$ 737,886	\$ 726,540	\$ 583,306	\$ 571,880	\$ 581,383	\$ 585,983	\$ 595,620	\$ 605,326
Uses of Funds								
Operating Expenses	\$ 166,306	\$ 169,375	\$ 169,375	\$ 229,156	\$ 236,863	\$ 244,956	\$ 253,454	\$ 160,792
City Telephone Personnel Expense	119,635	122,683	114,480	126,363	130,154	134,059	138,081	142,223
Phone System Hardware/software/consulting	76,171	6,419	6,419	13,437	61,065	14,973	17,599	622,810
Phone Device Hardware/ Software	-	119,010	119,010	88,393	513,552	97,454	102,326	102,326
Cell Phone Clearing Account	(55,138)	-	-	-	-	-	-	-
Telecommunications Fiber Locations & Repair	30,765	25,000	-	-	-	-	-	-
BRAN Maintenance (Locate & Repair Services)	31,844	77,250	77,250	77,250	77,250	77,250	77,250	77,250
Cost Allocation	28,081	28,923	26,942	28,289	29,704	31,189	32,748	34,386
Total Uses of Funds	\$ 397,664	\$ 548,660	\$ 513,477	\$ 562,889	\$ 1,048,589	\$ 599,881	\$ 621,458	\$ 1,139,788
Ending Fund Balance Before Reserves	\$ 2,027,664	\$ 2,205,544	\$ 2,275,374	\$ 2,284,365	\$ 1,817,159	\$ 1,803,261	\$ 1,777,422	\$ 1,242,960
Reserves								
Operating	\$ 2,023,592	\$ 2,201,172	\$ 2,270,702	\$ 2,279,393	\$ 1,811,888	\$ 1,797,690	\$ 1,771,551	\$ 1,236,789
Pay Period 27	4,072	4,372	4,672	4,972	5,271	5,571	5,871	6,171
Total Reserves	\$ 2,027,664	\$ 2,205,544	\$ 2,275,374	\$ 2,284,365	\$ 1,817,159	\$ 1,803,261	\$ 1,777,422	\$ 1,242,960
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





TRANSIT PASS GENERAL IMPROVEMENT DISTRICT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 14,435	\$ 19,001	\$ 18,512	\$ 18,121	\$ 17,532	\$ 16,741	\$ 15,736	\$ 14,511
Sources of Funds								
Property Tax	\$ 10,164	\$ 10,664	\$ 10,984	\$ 11,313	\$ 11,653	\$ 12,002	\$ 12,362	\$ 12,733
Specific Ownership Tax	645	472	645	645	645	645	645	645
City of Boulder - ECO Pass Subsidy	4,777	4,944	4,944	4,944	4,944	4,944	4,944	4,944
Interest on Investments	159	228	300	292	282	270	253	234
Total Sources of Funds	\$ 15,745	\$ 16,308	\$ 16,874	\$ 17,195	\$ 17,525	\$ 17,862	\$ 18,207	\$ 18,558
Uses of Funds								
RTD ECO Pass Cost	\$ 10,870	\$ 16,479	\$ 16,973	\$ 17,483	\$ 18,007	\$ 18,547	\$ 19,104	\$ 19,677
Annual Administration Cost	309	318	292	301	310	319	329	335
Total Uses of Funds	\$ 11,179	\$ 16,797	\$ 17,265	\$ 17,783	\$ 18,317	\$ 18,866	\$ 19,432	\$ 20,012
Ending Fund Balance	\$ 19,001	\$ 18,512	\$ 18,121	\$ 17,532	\$ 16,741	\$ 15,736	\$ 14,511	\$ 13,057

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TRANSPORTATION 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 18,644,307	\$ 18,694,098	\$ 6,855,890	\$ 4,730,818	\$ 4,007,838	\$ 4,009,763	\$ 3,615,796	\$ 3,479,923
Sources of Funds								
Sales Tax	\$ 25,760,442	\$ 24,666,466	\$ 25,148,284	\$ 25,485,125	\$ 25,827,436	\$ 26,228,374	\$ 26,636,697	\$ 27,052,545
Highway User's Tax	2,553,028	2,540,346	3,206,711	3,364,029	3,206,711	3,206,711	3,206,711	3,206,711
City-Auto Registrations	295,925	274,515	280,500	280,508	283,313	286,146	289,007	291,897
County Road & Bridge	287,544	253,906	256,960	261,852	267,089	272,431	277,880	283,438
St. Traffic Control & Hwy Maint. & Landscape	692,088	363,327	389,508	389,508	389,508	389,508	389,508	389,508
Reimbursements	122,300	300,000	150,000	150,000	150,000	150,000	150,000	150,000
External Funding	5,877,290	3,491,700	8,152,000	67,100	1,500,000	1,500,000	2,000,000	1,000,000
Interest on Investments	141,415	218,534	93,458	55,303	46,852	46,874	42,269	38,279
Assessment Revenues	23,811	42,422	20,000	20,000	20,000	20,000	20,000	20,000
Lease Revenue - BTV	75,000	160,000	75,000	75,000	75,000	75,000	75,000	75,000
Other Miscellaneous	253,619	240,826	225,000	225,000	225,000	225,000	225,000	225,000
Transfers from Other Funds	40,749	40,749	40,750	40,750	40,750	40,750	40,750	40,750
Estimated Revenue from ATB's & Carryover	-	4,892,892	-	-	-	-	-	-
HOP Reimbursement (RTD)	1,525,619	1,374,958	1,416,207	1,458,693	1,502,454	1,547,528	1,593,954	1,641,772
Total Sources of Funds	\$ 37,648,828	\$ 38,860,641	\$ 39,454,377	\$ 31,872,868	\$ 33,534,112	\$ 33,988,321	\$ 34,946,775	\$ 34,414,900
Uses of Funds								
Operating			<i>1.03</i>	<i>0.028</i>	<i>0.028</i>	<i>0.028</i>	<i>0.028</i>	<i>0.028</i>
Transportation Planning & Operations	\$ 10,176,438	\$ 11,309,330	\$ 10,386,315	\$ 10,697,904	\$ 11,018,842	\$ 11,349,407	\$ 11,689,889	\$ 12,040,586
Project Management	2,037,054	920,165	811,552	835,899	860,976	886,805	913,409	940,811
Transportation Maintenance	5,419,013	5,184,392	5,299,493	5,458,478	5,622,232	5,790,899	5,964,626	6,143,565
Transportation Administration	1,187,067	1,582,448	1,478,500	1,522,855	1,568,541	1,615,597	1,664,065	1,713,987
Other Programs	147,838	173,126	535,992	536,000	536,000	536,000	536,000	536,000
Subtotal Operating Uses of Funds	\$ 18,967,410	\$ 19,169,461	\$ 18,511,852	\$ 19,051,136	\$ 19,606,590	\$ 20,178,708	\$ 20,767,989	\$ 21,374,948
Transfers			<i>0.04</i>	<i>0.05</i>	<i>0.05</i>	<i>0.05</i>	<i>0.05</i>	<i>0.05</i>
Cost Allocation	\$ 1,486,447	\$ 1,531,040	\$ 1,680,476	\$ 1,747,695	\$ 1,835,080	\$ 1,926,834	\$ 2,023,175	\$ 2,124,334
Forest Glen GID	4,777	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
Housing & Human Services	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	337,540	431,666	444,616	457,954	471,693	485,844	500,419	515,432
Subtotal Transfers to Other Funds	\$ 2,029,764	\$ 2,008,483	\$ 2,171,036	\$ 2,251,742	\$ 2,353,018	\$ 2,459,080	\$ 2,570,159	\$ 2,686,497

TRANSPORTATION 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
CONTINUED								
Capital Improvements Program	\$ 16,601,863	\$ 13,080,140	\$ 20,896,562	\$ 11,292,970	\$ 11,572,580	\$ 11,744,500	\$ 11,744,500	\$ 11,744,500
Encumbrances, Carryovers & Adjustments	-	16,440,765	-	-	-	-	-	-
Total Uses of Funds	\$ 37,599,037	\$ 50,698,849	\$ 41,579,450	\$ 32,595,848	\$ 33,532,188	\$ 34,382,288	\$ 35,082,648	\$ 35,805,946
Ending Fund Balance Before Reserves	\$ 18,694,098	\$ 6,855,890	\$ 4,730,818	\$ 4,007,838	\$ 4,009,763	\$ 3,615,796	\$ 3,479,923	\$ 2,088,877
Reserves								
Sick & Vacation Liability Reserve	\$ 361,471	\$ 403,875	\$ 403,875	\$ 403,875	\$ 403,875	\$ 403,875	\$ 403,875	\$ 403,875
Operating Reserve	1,049,859	1,058,897	1,034,144	1,065,144	1,097,980	1,131,889	1,166,907	1,203,072
Pay Period 27 Reserve	284,239	282,241	284,756	285,014	285,272	285,530	285,788	286,046
FEMA Reserve	59,541	65,242	65,242	65,242	65,242	65,242	65,242	65,242
PERA Legislative Contingency	-	-	6,765	-	-	-	-	-
Total Reserves	\$ 1,755,110	\$ 1,810,255	\$ 1,794,782	\$ 1,819,275	\$ 1,852,369	\$ 1,886,536	\$ 1,921,812	\$ 1,958,235
Ending Fund Balance After Reserves	\$ 16,938,988	\$ 5,045,635	\$ 2,936,035	\$ 2,188,563	\$ 2,157,393	\$ 1,729,260	\$ 1,558,111	\$ 130,642





TRANSPORTATION DEVELOPMENT 2019 FUND FINANCIAL

	2017 Actuals	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 5,098,967	\$ 5,761,561	\$ 1,623,279	\$ 1,888,531	\$ 2,055,530	\$ 2,322,618	\$ 2,291,321	\$ 2,656,748
Sources of Funds								
Transportation Excise Tax	\$ 1,523,047	\$ 918,226	\$ 930,400	\$ 930,400	\$ 930,400	\$ 930,400	\$ 930,400	\$ 930,400
Transportation Impact Fee	232	121,640	52,029	52,311	52,594	52,879	53,167	53,455
Interest Income	54,632	30,607	26,141	30,405	33,094	37,394	36,890	39,851
Reimbursements	219,107	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Sources of Funds	\$ 1,797,018	\$ 1,170,473	\$ 1,108,570	\$ 1,113,116	\$ 1,116,088	\$ 1,120,674	\$ 1,120,457	\$ 1,123,706
Uses of Funds								
Operating Expenditures	\$ 69,962	\$ 179,702	\$ 75,625	\$ 77,894	\$ 80,231	\$ 82,637	\$ 85,117	\$ 87,670
Cost Allocation	3,948	4,066	9,388	9,670	9,960	10,259	10,566	10,883
Excise Tax Administration	6,700	6,901	8,305	8,554	8,810	9,075	9,347	9,627
Capital Improvement Program	1,028,078	2,301,000	750,000	850,000	750,000	1,050,000	650,000	650,000
Transfer to Boulder Junction	25,736	-	-	-	-	-	-	-
Appropriations from ATBs & Carryover	-	2,817,086	-	-	-	-	-	-
Total Uses of Funds	\$ 1,134,424	\$ 5,308,755	\$ 843,318	\$ 946,117	\$ 849,000	\$ 1,151,971	\$ 755,030	\$ 758,180
Ending Fund Balance Before Reserves	\$ 5,761,561	\$ 1,623,279	\$ 1,888,531	\$ 2,055,530	\$ 2,322,618	\$ 2,291,321	\$ 2,656,748	\$ 3,022,274
Reserves								
Designated Reserve	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
No. Boulder Undergrounding	112,860	112,860	112,860	112,860	112,860	112,860	112,860	112,860
PERA Legislative Contingency	-	-	23	-	-	-	-	-
Pay Period 27 Reserve	8,726	8,726	8,761	8,796	8,831	8,866	8,902	8,938
Total Reserves	\$ 146,586	\$ 146,586	\$ 146,644	\$ 146,656	\$ 146,691	\$ 146,726	\$ 146,762	\$ 146,798
Ending Fund Balance After Reserves	\$ 5,614,975	\$ 1,476,693	\$ 1,741,888	\$ 1,908,874	\$ 2,175,927	\$ 2,144,594	\$ 2,509,986	\$ 2,875,476

UNIVERSITY HILL COMMERCIAL DISTRICT 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 872,062	\$ 922,790	\$ 900,101	\$ 866,574	\$ 836,325	\$ 791,422	\$ 729,075	\$ 660,550
Sources of Funds								
Property Tax	\$ 35,123	\$ 44,000	\$ 45,320	\$ 46,680	\$ 48,080	\$ 49,522	\$ 51,008	\$ 52,538
Ownership Tax	2,264	1,400	1,400	1,400	1,400	1,400	1,400	1,400
14th Street Lot-Meters	93,794	79,000	76,630	92,000	92,000	92,000	92,000	92,000
14 Street - Permits	630	3,000	2,970	2,970	3,089	3,089	3,212	3,341
Pleasant Lot-Meters	27,927	22,000	21,340	26,000	26,000	26,000	26,000	26,000
Pleasant Lot-Permits	53,818	47,000	47,470	47,470	49,369	49,369	51,344	53,397
Parking Products-Meterhoods/Tokens	13,725	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Interest and Miscellaneous	7,350	9,228	9,000	12,999	12,545	11,871	10,936	9,908
Transfer in - On-Street Meters	425,000	425,000	350,000	350,000	350,000	350,000	350,000	350,000
Total Sources of Funds	\$ 659,631	\$ 639,128	\$ 562,630	\$ 588,019	\$ 590,983	\$ 591,751	\$ 594,400	\$ 597,084
Uses of Funds								
Parking Operations Personnel	\$ 180,207	\$ 183,000	\$ 178,619	\$ 185,764	\$ 193,195	\$ 200,923	\$ 208,960	\$ 217,318
Parking Operations Non-Personnel	185,791	146,913	144,662	147,555	150,506	153,516	156,587	159,719
Capital Major Maintenance/Improvements	1,675	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	145,982	151,367	111,410	115,866	120,501	125,321	130,334	135,547
Community Vitality/Admin Non Personnel	21,844	64,406	79,520	81,110	82,733	84,387	86,075	87,797
Marketing/Economic Vitality	9,725	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Studies and Consultants	7,179	-	-	10,000	10,000	10,000	-	-
TDM Program	-	675	4,934	-	-	-	-	-
Cost Allocation	47,500	48,925	48,012	48,972	49,951	50,950	51,969	53,008
Encumbrances, Carryovers & Adjustments	-	35,605	-	-	-	-	-	-
2018 Budget Requests	-	1,925	-	-	-	-	-	-
Total Uses of Funds	\$ 608,903	\$ 661,816	\$ 596,157	\$ 618,268	\$ 635,886	\$ 654,098	\$ 662,925	\$ 682,388
Ending Fund Balance Before Reserves	\$ 922,790	\$ 900,101	\$ 866,574	\$ 836,325	\$ 791,422	\$ 729,075	\$ 660,550	\$ 575,246
Reserves								
Operating	\$ 176,255	\$ 158,384	\$ 149,039	\$ 154,567	\$ 158,972	\$ 163,524	\$ 165,731	\$ 170,597
PERA Legislative Contingency	-	-	215	215	215	215	215	215
Pay Period 27	14,387	12,456	12,526	12,902	13,289	13,687	14,098	14,521
Sick/Vacation Accrual	9,573	11,896	9,573	9,573	9,573	9,573	9,573	9,573
Total Reserves	\$ 200,215	\$ 182,736	\$ 171,353	\$ 177,257	\$ 182,048	\$ 187,000	\$ 189,617	\$ 194,906
Ending Fund Balance After Reserves	\$ 722,575	\$ 717,365	\$ 695,436	\$ 659,283	\$ 609,589	\$ 542,290	\$ 471,147	\$ 380,554





WASTEWATER UTILITY 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 24,191,719	\$ 23,945,036	\$ 7,494,096	\$ 8,050,440	\$ 7,176,483	\$ 7,229,951	\$ 9,644,322	\$ 8,971,207
Sources of Funds								
Sewer Charges to General Customers	\$ 19,019,241	\$ 20,266,497	\$ 21,067,023	\$ 21,899,171	\$ 22,764,188	\$ 23,663,373	\$ 24,598,076	\$ 25,569,700
Projected Rate Increase	-	1,013,325	1,053,351	1,094,959	1,138,209	1,183,169	1,229,904	1,278,485
Surcharge/ Pretreatment Fees	185,453	142,353	142,353	142,353	142,353	142,353	142,353	142,353
Plant Investment Fees	801,485	750,000	750,000	500,000	500,000	250,000	250,000	250,000
Connection Charges	7,617	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessments	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Federal & State Grants	587,086	-	-	-	-	-	-	-
Interest on Investments	198,842	192,788	224,823	241,513	215,294	216,899	289,330	269,136
Rent and other miscellaneous revenue	29,814	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Sale of fuel	-	-	175,000	350,000	350,000	350,000	350,000	350,000
Bond Proceeds	-	13,681,920	4,200,000	-	-	34,729,485	-	-
Total Sources of Funds	\$ 20,829,540	\$ 36,082,882	\$ 27,648,550	\$ 24,263,995	\$ 25,146,045	\$ 60,571,279	\$ 26,895,663	\$ 27,895,675
Uses of Funds								
Operating								
Administration	\$ 872,387	\$ 971,569	\$ 1,035,185	\$ 1,066,241	\$ 1,098,228	\$ 1,131,175	\$ 1,165,110	\$ 1,200,063
Planning and Project Management	297,835	394,740	421,895	434,552	447,588	461,016	474,847	489,092
Wastewater Quality & Environmental Svcs	-	1,283,939	1,238,833	1,275,998	1,314,278	1,353,706	1,394,317	1,436,147
System Maintenance	1,916,927	1,881,206	1,741,544	1,793,790	1,847,604	1,903,032	1,960,123	2,018,927
Wastewater Treatment	6,546,867	4,994,286	5,090,201	5,242,907	5,400,194	5,562,200	5,729,066	5,900,938
TOTAL OPERATING USES OF FUNDS	\$ 9,634,016	\$ 9,525,740	\$ 9,527,658	\$ 9,813,488	\$ 10,107,892	\$ 10,411,129	\$ 10,723,463	\$ 11,045,167
Debt								
2012 Refunding of the WWTP 2005 Revenue Bond	\$ 3,177,699	\$ 3,162,250	\$ 3,154,750	\$ 3,142,250	\$ 3,124,750	\$ 3,127,250	\$ 3,128,500	\$ 3,128,500
WWTP UV, Digester, Headworks Imp 2010 Rev Bond	670,938	673,838	675,188	671,088	671,688	671,838	671,538	669,438
Sanitary Sewer Rehabilitation Bond 2015	675,065	677,731	679,531	676,131	677,631	678,931	680,581	676,781
Foothills Baseline Sewer Bond 2018	-	-	240,945	241,295	240,880	241,268	241,063	241,190
Sanitary Sewer Rehabilitation Bond 2019	-	-	1,140,794	1,140,794	1,140,794	1,140,794	1,140,794	1,140,794
WWTP Nutrient Compliance and Trunk Sewer Bond 2022	-	-	-	-	-	2,930,756	2,930,756	2,930,756
TOTAL DEBT SERVICE	\$ 4,523,702	\$ 4,513,819	\$ 5,891,208	\$ 5,871,558	\$ 5,855,743	\$ 8,790,836	\$ 8,793,231	\$ 8,787,459
Transfers								
Cost Allocation	\$ 923,144	\$ 950,838	\$ 1,029,260	\$ 1,132,186	\$ 1,245,405	\$ 1,369,946	\$ 1,506,941	\$ 1,582,288
Planning & Development Services	265,746	305,838	315,013	324,463	334,197	344,223	354,550	365,187
Transportation - Admin Support	16,300	16,300	16,300	16,789	17,293	17,811	18,346	18,896
FAM - Municipal Services Center Improvements	40,000	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	\$ 1,245,190	\$ 1,272,976	\$ 1,360,573	\$ 1,473,438	\$ 1,596,895	\$ 1,731,980	\$ 1,879,837	\$ 1,966,371

WASTEWATER UTILITY 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
CONTINUED								
Capital Improvement Program	\$ 3,247,715	\$ 4,577,297	\$ 6,112,767	\$ 7,979,469	\$ 7,532,047	\$ 2,493,476	\$ 6,172,247	\$ 9,180,809
Projected Bond-Cogeneration	-	-	4,000,000	-	-	-	-	-
Sanitary Sewer Rehabilitation Bond 2015	2,425,600	-	-	-	-	-	-	-
Projected Bond-Sanitary Sewer Rehab	-	13,556,920	-	-	-	-	-	-
WWTF Permit Impr. and Sanitary Sewer Bond 2022	-	-	-	-	-	34,479,485	-	-
Bond Issuance Costs	-	125,000	200,000	-	-	250,000	-	-
Carryover, Encumbrances and Adjustments to Base	-	18,962,071	-	-	-	-	-	-
Total Uses of Funds	\$ 21,076,223	\$ 52,533,822	\$ 27,092,206	\$ 25,137,953	\$ 25,092,577	\$ 58,156,907	\$ 27,568,778	\$ 30,979,806
Ending Fund Balance Before Reserves	\$ 23,945,036	\$ 7,494,096	\$ 8,050,440	\$ 7,176,483	\$ 7,229,951	\$ 9,644,322	\$ 8,971,207	\$ 5,887,076
Reserves								
Bond Reserves	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139
FEMA Deobligation Reserve	36,445	36,445	36,445	36,445	36,445	36,445	36,445	36,445
Sick/Vacation/Bonus Reserve	287,256	295,873	304,750	313,892	323,309	333,008	342,998	353,288
PERA Legislative Contingency	-	-	4,859	-	-	-	-	-
Pay Period 27 Reserve	226,024	226,024	226,024	226,024	226,024	226,024	226,024	226,024
Operating Reserve	2,719,802	2,699,679	2,722,058	2,821,731	2,926,197	3,035,777	3,150,825	3,252,885
Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Reserves	\$ 4,439,665	\$ 4,428,160	\$ 4,464,274	\$ 4,568,231	\$ 4,682,114	\$ 4,801,393	\$ 4,926,431	\$ 5,038,781
Ending Fund Balance After Reserves	\$ 19,505,371	\$ 3,065,936	\$ 3,586,166	\$ 2,608,251	\$ 2,547,837	\$ 4,842,929	\$ 4,044,776	\$ 848,295

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 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning of Year Fund Balance	\$ 69,600,453	\$ 48,193,661	\$ 29,377,582	\$ 29,779,579	\$ 30,170,152	\$ 30,358,478	\$ 29,853,841	\$ 30,582,338
Sources of Funds								
<i>Operating</i>								
Sale of Water to General Customers	\$ 26,379,588	\$ 27,553,185	\$ 29,312,698	\$ 30,895,738	\$ 32,564,184	\$ 34,322,641	\$ 35,499,812	\$ 36,717,300
Projected Rate Increase	-	2,204,255	2,051,889	2,162,702	2,279,493	1,716,132	1,774,991	1,468,692
Bulk/Irrigation Water Sales	308,418	143,050	143,050	143,050	143,050	143,050	143,050	143,050
Hydroelectric Revenue	1,922,643	1,847,009	1,924,000	1,924,000	1,924,000	1,924,000	1,924,000	1,924,000
Miscellaneous Operating Revenues	29,202	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Plant Investment Fees	2,726,168	2,400,000	2,200,000	2,000,000	2,000,000	1,800,000	1,800,000	1,800,000
Connection Charges	174,766	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Special Assessments	33,347	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Federal, State, County Grants	137,126	-	-	-	-	-	-	-
Interest on Investments	655,913	381,789	367,220	372,245	377,127	379,481	373,173	382,279
Rent, assessments and other misc revenues	631,465	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Transfer from General Fund - Fire Training Center	92,785	92,785	92,785	92,785	92,785	92,785	92,785	-
Projected Bond Proceeds	-	34,800,000	-	-	-	19,154,373	-	-
Total Sources of Funds	\$ 33,091,421	\$ 69,602,572	\$ 36,272,142	\$ 37,771,020	\$ 39,561,138	\$ 59,712,963	\$ 41,788,310	\$ 42,615,822
Uses of Funds								
<i>Operating</i>								
Administration	\$ 1,457,046	\$ 1,531,408	\$ 1,601,450	\$ 1,649,494	\$ 1,698,978	\$ 1,749,948	\$ 1,802,446	\$ 1,856,519
Planning and Project Management	521,169	655,669	571,737	588,889	606,556	624,752	643,495	662,800
Water Resources and Hydroelectric Operations	2,653,945	3,039,373	2,981,972	3,071,431	3,163,574	3,258,481	3,356,236	3,456,923
Water Treatment	4,817,236	4,897,926	4,899,396	5,046,378	5,197,769	5,353,702	5,514,313	5,679,743
Water Quality and Environmental Svcs	1,113,653	1,372,649	1,451,605	1,495,153	1,540,008	1,586,208	1,633,794	1,682,808
System Maintenance	3,256,940	3,099,407	3,407,594	3,509,822	3,615,116	3,723,570	3,835,277	3,950,335
Windy Gap Payment	518,167	251,200	615,000	633,450	652,454	672,027	692,188	712,954
TOTAL OPERATING USES OF FUNDS	\$ 14,338,157	\$ 14,847,631	\$ 15,528,754	\$ 15,994,617	\$ 16,474,455	\$ 16,968,689	\$ 17,477,749	\$ 18,002,082
<i>Debt</i>								
Refunding of the 1999 and 2000 Revenue Bonds	\$ 2,524,233	\$ 2,524,650	\$ 1,379,656	\$ -	\$ -	\$ -	\$ -	\$ -
Lakewood 2001 Rev Bond; Refunded in 2012	2,062,925	2,072,083	2,087,000	2,087,800	2,095,600	-	-	-
Projected Bond-Betasso WTP Improvements	2,259,081	2,260,181	2,255,681	2,260,681	2,259,981	2,258,681	2,256,781	2,259,281
Projected Bond-NCWCD Conveyance Line	-	3,593,523	2,402,570	2,406,055	2,401,920	2,405,782	2,403,738	2,405,010
Projected Bond - Barker/Albian/Green Lake	-	-	-	-	-	1,819,665	1,819,665	1,819,665
TOTAL DEBT SERVICE	\$ 6,846,239	\$ 10,450,437	\$ 8,124,907	\$ 6,754,536	\$ 6,757,501	\$ 6,484,129	\$ 6,480,184	\$ 6,483,956
<i>Transfers</i>								
Cost Allocation	\$ 1,517,513	\$ 1,563,038	\$ 1,692,757	\$ 1,862,033	\$ 2,048,236	\$ 2,253,060	\$ 2,478,366	\$ 2,726,202
Planning & Development Services	267,989	308,419	317,672	327,202	337,018	347,128	357,542	368,268
Transportation - Admin Support	16,300	16,300	16,300	16,789	17,293	17,811	18,346	18,896
FAM - Municipal Services Center Improvements	80,000	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	\$ 1,881,802	\$ 1,887,757	\$ 2,026,729	\$ 2,206,023	\$ 2,402,546	\$ 2,617,999	\$ 2,854,253	\$ 3,113,367

WATER UTILITY 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
CONTINUED								
Capital	\$ 10,988,419	\$ 10,834,810	\$ 10,189,756	\$ 12,425,271	\$ 13,738,310	\$ 14,992,410	\$ 14,247,626	\$ 15,281,559
Projected Bond - Betasso WTP IMP	20,442,470	-	-	-	-	-	-	-
2018 Bond - NCWCD Conveyance Line	-	31,700,000	-	-	-	-	-	-
Projected Bond - Barker Dam/Albian Dam	-	-	-	-	-	18,904,373	-	-
Projected Bond - Issuance Costs	1,125	350,000	-	-	-	250,000	-	-
Encumbrances, Carryover and Adjustments to Base	-	18,348,017	-	-	-	-	-	-
Total Uses of Funds	\$ 54,498,212	\$ 88,418,652	\$ 35,870,146	\$ 37,380,447	\$ 39,372,812	\$ 60,217,600	\$ 41,059,813	\$ 42,880,964
Ending Fund Balance Before Reserves	\$ 48,193,661	\$ 29,377,582	\$ 29,779,579	\$ 30,170,152	\$ 30,358,478	\$ 29,853,841	\$ 30,582,338	\$ 30,317,195
Reserves								
Bond Reserve	\$ 2,081,429	\$ 2,081,429	\$ 2,081,429	\$ 2,081,429	\$ 2,081,429	\$ -	\$ -	\$ -
Lakewood Pipeline Remediation Reserve	16,453,893	16,919,884	17,385,876	17,851,867	18,317,858	18,317,858	18,317,858	18,317,858
Carter Lake Pipeline Reserve	-	1,530,697	1,530,697	1,530,697	1,530,697	1,530,697	1,530,697	1,530,697
FEMA Deobligation Reserve	87,951	87,951	87,951	87,951	87,951	87,951	87,951	87,951
Sick/Vacation/Bonus Reserve	584,448	601,981	620,041	638,642	657,801	677,535	697,861	718,797
PERA Legislative Contingency	-	-	6,933	-	-	-	-	-
Pay Period 27 Reserve	285,411	286,357	287,303	288,249	289,195	290,141	291,087	292,033
Operating Reserve	4,054,990	4,183,847	4,388,871	4,550,160	4,719,250	4,896,672	5,083,001	5,278,862
Capital Reserve	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	\$ 25,548,122	\$ 27,692,147	\$ 28,389,100	\$ 29,028,995	\$ 28,386,818	\$ 27,800,854	\$ 28,008,455	\$ 28,226,198
Ending Fund Balance After Reserves	\$ 22,645,540	\$ 1,685,436	\$ 1,390,479	\$ 1,141,157	\$ 1,971,660	\$ 2,052,986	\$ 2,573,883	\$ 2,090,997

Note:

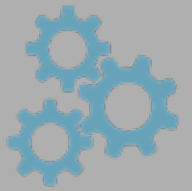
Operating reserve levels are based on industry standards and are maintained for revenue bonds, revenue fluctuations (weather and water usage impacts) and the capital intensive nature of the utility.





WORKERS' COMPENSATION INSURANCE 2019 FUND FINANCIAL

	2017 Actual	2018 Revised	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 2,390,278	\$ 2,215,770	\$ 1,928,703	\$ 1,468,850	\$ 1,419,796	\$ 1,676,889	\$ 1,804,442	\$ 2,061,037
Sources of Funds								
Charges to Departments	\$ 1,837,594	\$ 2,162,338	\$ 2,227,208	\$ 2,294,024	\$ 2,362,845	\$ 2,433,730	\$ 2,506,742	\$ 2,581,944
Interest Earnings	29,235	22,173	22,395	22,619	22,845	23,073	23,304	23,537
GF Transfer for Risk Prevention Programs	50,000	-	-	-	-	-	-	-
Insurance Proceeds	9,840	19,781	19,979	20,178	20,380	20,584	20,790	20,998
Other Revenues	1,269	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,927,938	\$ 2,204,292	\$ 2,269,581	\$ 2,336,821	\$ 2,406,070	\$ 2,477,387	\$ 2,550,836	\$ 2,626,479
Uses of Funds								
Insurance Premiums & Consultations	\$ 145,666	\$ 308,791	\$ 322,142	\$ 335,028	\$ 348,429	\$ 362,366	\$ 376,861	\$ 391,935
3rd Party Claims Administration	1,641,595	1,865,741	2,075,781	1,710,871	1,449,879	1,627,819	1,546,428	1,469,107
Program Administration	270,725	271,033	282,178	290,643	299,363	308,343	317,594	327,122
Cost Allocation	44,460	45,794	49,333	49,333	51,306	51,306	53,359	55,493
Total Uses of Funds	\$ 2,102,446	\$ 2,491,359	\$ 2,729,434	\$ 2,385,875	\$ 2,148,977	\$ 2,349,835	\$ 2,294,241	\$ 2,243,656
Ending Fund Balance Before Reserves	\$ 2,215,770	\$ 1,928,703	\$ 1,468,850	\$ 1,419,796	\$ 1,676,889	\$ 1,804,442	\$ 2,061,037	\$ 2,443,860
Reserves								
Year-end Estimated Liabilities	\$ 1,549,661	\$ 1,130,147	\$ 1,130,147	\$ 1,099,846	\$ 1,318,072	\$ 1,377,385	\$ 1,427,472	\$ 1,808,131
City Reserve Policy (@ 80% risk margin)	278,939	203,427	203,427	197,972	237,253	247,929	256,945	325,464
PERA Legislative Contingency	-	-	216	-	-	-	-	-
Pay Period 27 Reserve	12,981	13,981	10,980	10,980	10,980	10,980	10,980	10,980
Total Reserves	\$ 1,841,581	\$ 1,347,555	\$ 1,344,770	\$ 1,308,798	\$ 1,566,305	\$ 1,636,295	\$ 1,695,397	\$ 2,144,575
Ending Fund Balance After Reserves	\$ 374,189	\$ 581,148	\$ 124,080	\$ 110,998	\$ 110,584	\$ 168,147	\$ 365,640	\$ 299,285



6 | APPENDIX

Budget Terms

Fund Definitions

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

Fees, Rates, & Charges

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

Budget Policies

- Financial 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 residential rate was 7.2 percent of its actual 2017 value, and other property was assessed at 29 percent.

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 (CIP) - 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.

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.



BUDGET TERMS

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

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

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

FULL TIME EQUIVALENT (FTE) - Unit used to measure the number of employee's based on a 40-hour work week.

FUND BALANCE - The balance remaining in a fund after costs have been subtracted from revenues.

GENERAL OBLIGATION BONDS - Bonds which the full faith and credit of the issuing government are pledged for payment.

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

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

INFRASTRUCTURE - Facilities on which the continuance and growth of a community depend, such as streets, 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. The current mill levy is 11.981 mills.

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 - Accounts 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 - Accounts 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.

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-Sweetened Beverage Distribution Tax 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.



FUND DEFINITIONS

GOVERNMENTAL FUNDS, CONTINUED

Airport Fund accounts for the operations of the city-owned municipal airport. Financing is provided by grants, rents and leases.

Transportation Fund accounts for construction, operation and maintenance of all major thoroughfares, local streets, bikeways, walkways and city-owned parking. Financing is provided by sales taxes, the city's share of the County Road and Bridge tax, State Highway Users' tax and State Auto Registration fees.

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

Transit Pass GID Fund accounts for earmarked property tax authorized by the voters in 2000 to fund bus transit passes for participating neighborhoods.

Boulder Junction Access (GID) - Travel Demand Management Fund 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 Fund accounts for funds granted by the HOME program administered by the Department of Housing and Urban Development.

DEBT SERVICE FUNDS - A type of special revenue fund 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.

Boulder Municipal Property Authority (BMPA) Fund financing is provided by base rentals from the General Fund, Lottery Fund, Open Space Fund and the Permanent Park & Recreation Fund.

CAPITAL PROJECT FUNDS - Accounts 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

Capital Improvement - Community, Culture, Safety Fund



FUND DEFINITIONS

PROPRIETARY FUNDS

ENTERPRISE FUNDS - 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

INTERNAL SERVICE FUNDS - 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.



FUND DEFINITIONS

FIDUCIARY FUNDS

PENSION TRUST FUNDS - Accounts 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.



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 to 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 five departments/divisions:

Community Vitality

Finance - Tax and License

Fire-Rescue

Public Works - Development Services

Public Works - Utilities

The information in this section includes what the city charges in 2018, Approved 2019 fees, and the percent change in the fees, which are effective January 1, 2019 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 when the actual costs are known.

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 (CAGID) and University Hill Commercial District (UHGID) long-term parking rates with 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.



FEES, RATES, & CHARGES

COMMUNITY VITALITY, CONTINUED

For 2019, Downtown garage permits will rise 5.8 percent, or \$25 per quarter. Although the market would likely support a larger increase, this change will recognize the growth in private sector rates but avoid contributing to further increases. Similarly, Downtown surface lot permits will rise 6 percent, or \$15 per quarter, to maintain relative alignment with private parking options. University Hill permit costs will not change.

FEE PAID BY TYPICAL BUSINESS/INDIVIDUAL

	2018 Approved	2019 Approved	Units	Percent Change	B.R.C. Section
Long-Term Parking Permit Fees					
Downtown Garages	\$ 430.00	\$ 455.00	per quarter	5.8%	
Downtown Surface Lots	250.00	265.00	per quarter	6.0%	
Mall Permits/Fees					
Mobile Vending Carts	\$ 2,280.00	\$ 2,344.00	per year	2.8%	4-20-11
Ambulatory Vendor Permit (May-Sep)	114.00	117.00	per month	2.6%	4-20-11
Ambulatory Vendor Permit (Oct-Apr)	57.00	58.50	per month	2.6%	4-20-11
Electricity Event Fee	20.00	20.50	per day	2.5%	4-20-11
Entertainment Vending Permit	16.00	16.50	per month	3.1%	4-20-11
Personal Services Vending Permit (May-Sep)	114.00	117.00	per month	2.6%	4-20-11
Personal Services Vending Permit (Oct-Apr)	57.00	58.50	per month	2.6%	4-20-11

DEPARTMENT REVENUE IMPACT

	2018 Approved	2019 Approved	Percent Change
Community Vitality			
Mobile Vending Carts	\$ 29,640.00	\$ 30,472.00	2.8%
Ambulatory/Personal Service Permit	4,112.00	4,220.21	2.6%
Electricity Event Fee	513.00	525.83	2.5%
Entertainment Vending Permit	103.00	106.22	3.1%
Personal Services Vending Permit	1,500.00	1,539.47	2.6%
Downtown garage long term parking permit	3,699,720.00	3,914,820.00	5.8%
Downtown lot long term parking permit	253,000.00	268,180.00	6.0%
Total	\$ 3,988,588	\$ 4,219,864	5.80%



FEES, RATES, & CHARGES

FINANCE - TAX & LICENSE DIVISION

The Finance Department charges a fee for the following five city licenses: Auctioneer Licenses; Circus, Carnival and Menagerie Licenses; Itinerant Merchant Licenses; Secondhand Dealer and Pawnbroker Licenses; and Mobile Food Vehicle Sales Licenses. In 2019, all license fees are set to increase by the amount of the CPI, rounded up to the nearest whole dollar. City Licensing has taken on the state's portion of review for local only special event liquor permit processing. For the five city licenses, City Licensing has added a necessary fee and now completes the background check work which was previously completed by 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), to review for assessment of criminal operation concerns. In addition, City Licensing coordinates Medical and Recreational Marijuana Business licensing, in collaboration with Police, Fire, Planning Code Enforcement, and 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

	2018 Approved	2019 Approved	Units	Percent Change	B.R.C. Section
Auctioneer License Fee					
Annual fee with license issued each event	\$ 85	\$ 88	per year	4%	4-20-3
Total including background checks ¹	99	102	per year	3%	4-20-3
Circus, Carnival, & Menagerie License Fee					
Cost per event day	\$ 446	\$ 458	per day	3%	4-20-5
Itinerant Merchant License Fee					
Annual license fee	\$ 58	\$ 60	per year	3%	4-20-10
Total including background checks ²	100	102	per year	2%	4-20-10
Second Hand Dealer & Pawnbroker License Fee					
2nd Hand Calendar/Renewal	\$ 119	\$ 122	per year	3%	4-20-17
Total including background checks ¹	133	164	per year	23%	4-20-17
Pawn Calendar/Renewal	2,235	2,291	per year	3%	4-20-17
Total including background checks ¹	2,195	2,333	per year	6%	4-20-17
Mobile Food Vehicle License fees					
MFV License fee	\$ 248	\$ 255	per year	3%	4-20-66
MFV Renewal fee	248	255	per year	3%	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.



FEES, RATES, & CHARGES

FINANCE - TAX & LICENSE DIVISION, CONTINUED

LICENSE APPLICATION TRENDS:

Mobile Food Vehicle licenses increased approximately 50 percent from 42 percent in 2016, to 72 percent in 2017, and now to 70 percent as of July 2018. One additional change that City Licensing is requesting this year is to amend Mobile Food Vehicle fees (4-20-66, Mobile Food Vehicle Sales). An applicant for a mobile food vehicle permit shall pay a \$248 application fee and a \$248 renewal fee per year, which may be pro-rated based on the remainder of the license period.

Sales and Use Tax city business license applications also increased in 2018 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 2018 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.

As of mid-August 2018, there are 99 **Marijuana Business Licenses** in place with new applications still being received. In addition to new licenses being received, the department is also receiving license transfers (which is a new trend for marijuana licensing work), and an increase in applications for virtual separation co-location (where medical and recreation marijuana are co-located). Six applications are still being processed for annexed business locations.

DEPARTMENT REVENUE IMPACT

	2018 Approved	2019 Approved	Percent Change
Finance - Tax and License			
Auctioneer License Fees	\$ 198	\$ 204	3.0%
Circus, Carnival, & Menagerie License Fee	2,676	2,748	2.7%
Itinerant Merchant License Fee	600	612	2.0%
Second Hand Dealer & Pawnbroker License Fee	3,381	3,444	1.9%
Mobile Food Vehicle License/Renewal Fees	16,120	16,575	2.8%
Total	\$ 22,975	\$ 23,583	-2.58%



FEES, RATES, & CHARGES

FIRE-RESCUE

Fire inspections are conducted on all commercial buildings within the City of Boulder. Depending on the use of the building, the inspection may occur every year or every other year. An example of this would be an office type building that would be considered a low risk. That office building fire inspection is performed every other year. A business which uses or produces hazardous materials is considered a higher risk and is inspected by the Fire Department annually.

The initial inspection is conducted by on-duty fire crews. All inspections are to ensure compliance with our adopted fire code, the 2012 International Fire Code (IFC). If the business is in violation of a section(s) of the IFC the business owner is notified with a "violation" notice sent to them via mail. Most often, a 30-day time allowance is given to correct the violation. After the 30 days, a re-inspection occurs to verify the violation(s) have been corrected. This re-inspection (considered the first re-inspection) is done by a Fire Code Inspector within the Community Risk Reduction Division. If the violation(s) are not corrected at that time, additional time may be granted. That time typically ranges from 15 to 30 days. A second re-inspection would occur by the Fire Code Inspector to once again verify they have corrected and complied with the violations noted from the original inspection. At this time, the business has had between 45 and 60 days to correct the originally noted violation(s). The second re-inspection will be the third trip that Boulder Fire-Rescue has been on site to inspect and re-inspect to ensure the business is compliant with fire code. It is not until the second re-inspection (or third time to the business) that we are able to assess a fee for the inspections. The fee is a means to encourage compliance without issuing a court appearance summons.



Boulder Fire Truck



FEES, RATES, & CHARGES

FIRE-RESCUE, CONTINUED

FEE PAID BY TYPICAL APPLICANTS

	2018 Approved	2019 Approved	Units	Percent Change	B.R.C. Section
Combustible Liquid Permit					
Flammable and Combustible Liquid - Regular	\$ 20	\$ 30	per permit	50%	4-20-52
Flammable and Combustible Liquid - Special	25	35	per permit	40%	4-20-52
Commercial/Business Inspections					
Commercial/Business 2nd Re-inspection	\$ -	\$ 100	per inspection	n/a	4-20-52
Commercial/Business 3rd plus Re-inspection	100	250	per inspection	150%	4-20-52
Fire Protection System Inspections					
Fire Inspection Failure to Show	\$ -	\$ 250	per inspection	n/a	4-20-52
Underground Fire Line PSI Test ¹					
-First Re-inspection	50	-	n/a	-100%	4-20-52
-Second Re-inspection	100	-	n/a	-100%	4-20-52
-Each Subsequent Re-inspection	200	-	n/a	-100%	4-20-52
Above Ground Hydrostatic Sprinkler Test ²					
-First Re-inspection	50	94	per inspection	88%	4-20-52
-Second Re-inspection	100	94	per inspection	-6%	4-20-52
-Each Subsequent Re-inspection	200	94	per inspection	-53%	4-20-52
Sprinkler System Final Pump Test ²					
-First Re-inspection	100	94	per inspection	-6%	4-20-52
-Second Re-inspection	150	94	per inspection	-37%	4-20-52
-Each Subsequent Re-inspection	300	94	per inspection	-69%	4-20-52
Fire Protection and Alarm System Installation ²					
-First Re-inspection	50	94	per inspection	88%	4-20-52
-Each Subsequent Re-inspection	100	94	per inspection	-6%	4-20-52
False Fire Alarm Fees					
Third False Alarm	\$ 100	\$ 150	per alarm	50%	4-20-52
Fourth False Alarm	250	300	per alarm	20%	4-20-52
Fifth False Alarm	300	600	per alarm	100%	4-20-52
Sixth and Subsequent False Alarm	500	1,200	per alarm	140%	4-20-52

Notes:

¹These inspections are performed by right-of-way inspectors, not fire code inspectors.

²Re-inspection fees are being revised to be consistent with other building permit re-inspection fees.

DEPARTMENT REVENUE IMPACT

	2018 Approved	2019 Approved	Percent Change
Combustible Liquid Permits	\$ -	\$ 1,625	n/a
Commercial/Business Inspections	-	3,000	n/a
Fire Protection System Inspections	-	4,050	n/a
False Alarm Fees	-	5,250	n/a
Total	\$ -	\$ 13,925	n/a

Notes:

¹Change in fee structure makes year over year comparisons not applicable.



FEES, RATES, & CHARGES

PUBLIC WORKS - DEVELOPMENT SERVICES

Impact Fees and the Transportation Excise Tax: 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.

In 2019, the city will adjust each impact fee and the residential Transportation Excise Tax by an inflationary factor (Engineering News Record cost index for all impact fees and the Consumer Price Index (CPI) for the excise tax). The **Fee Paid by Typical Project** table, found on the following page, demonstrates the impact the changes would have on three types of development scenarios.

Codifying Standard Rate for Leases for Point-to-Point Telecommunications Conduit Crossings: Currently, 8-6-6(j)(12) sets forth that the cost of rent under a conduit lease is based on a “franchise fee equivalent” to be determined by the city and should be consistent with the amount a common telecommunication carrier would pay. In 1992, staff determined the franchise fee equivalent to be \$9.12 per lineal foot. The city has adjusted this amount annually by the Consumer Price Index (CPI), but the annual rate was not codified. It is proposed that this rate now be codified in section 4-20-20(g). The 2018 rate is currently \$17.17 per lineal foot. The proposed 2019 rate is \$17.67 and was determined by increasing the 2018 rate by CPI (2.9 percent). Staff will continue to annually adjust the conduit lease fee by CPI consistent with other codified revocable fees.

Affordable Housing Commercial Linkage Fee: On May 1, 2018 the City Council adopted changes to the affordable housing commercial linkage fee, also known as the affordable housing capital facility impact fee.

There are three key changes:

- Fees will be increasing over the next three years (2019 – 2021) for non-residential development;
- Qualified non-profits are eligible for reduced rates beginning in 2019; and
- Developments that propose affordable commercial space are eligible for reduced rates beginning in 2019.

Starting on Jan 1, 2019, impact fees for affordable housing will increase and the rate changes will be phased in over three years (see table below).

IMPACT FEE RATES PER SQUARE FOOT OF NONRESIDENTIAL FLOOR AREA

	2018		2019		2020		2021	
	Approved	Approved	Approved	Approved	Proposed	Proposed	Proposed	Proposed
Nonresidential Uses								
Retail / Restaurant	\$ 8.27	\$ 12.18	\$ 16.09	\$ 20.00				
Office	\$ 12.41	\$ 18.27	\$ 24.14	\$ 30.00				
Hospital	\$ 8.27	\$ 12.18	\$ 16.08	\$ 20.00				
Institutional	\$ 4.14	\$ 6.09	\$ 8.05	\$ 10.00				
Warehousing	\$ 4.14	\$ 6.09	\$ 8.05	\$ 10.00				
Light Industrial	\$ 7.24	\$ 10.66	\$ 14.08	\$ 17.50				



FEES, RATES, & CHARGES

PUBLIC WORKS - DEVELOPMENT SERVICES, CONTINUED

FEE PAID BY TYPICAL PROJECT

	2018 Approved	2019 Approved	Units	Percent Change	B.R.C. Section
Single Family Residential (3,000 sq. ft)					
Capital Facility Impact Fees	\$ 9,911	\$ 10,030	per application	1.2%	4-20-62
Transportation Excise Taxes	3,617	3,732	per application	3.2%	3-8-3
Multifamily Residential (10 units)					
Capital Facility Impact Fees	\$ 65,170	\$ 65,955	per application	1.2%	4-20-62
Transportation Excise Taxes	26,241	27,074	per application	3.2%	3-8-3
Non-residential (7,500 sq. ft. retail)					
Capital Facility Impact Fees	\$ 17,325	\$ 17,475	per application	0.9% ¹	4-20-62
Affordable Housing Linkage Fee	62,025	91,350	per application	47.3%	4-20-62
Transportation Excise Taxes ²	18,600	18,600	per application	0.0%	3-8-3
Leases for Point-to-Point Telecommunications Conduit Crossings	\$ 17.17	\$ 17.67	per lineal foot	2.9%	4-20-20

Notes: The above table demonstrates the impact that the inflationary 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 difference between the non-residential and residential Capital Facility Impact (CFI) fee 'Percentage Change' is due to rounding.

²The non-residential Transportation Excise Tax rate is at its maximum.

DEPARTMENT REVENUE IMPACT

	2018 Approved	2019 Approved ¹	Percent Change
Public Works - Development and Support			
Capital Facility Impact Fees	\$ 1,766,169	\$ 1,464,653	-17.1%
Affordable Housing Linkage Fee	682,500	500,000	-26.7%
Transportation Excise Taxes	918,226	930,400	1.3%
Transportation Impact Fee	121,640	100,682	-17.2%
Leases for Point-to-Point Telecommunications Conduit Crossings	1,564	1,610	2.9%
Total	\$ 3,490,099	\$ 2,997,345	-14.1%

¹Revenue projections are based on an average of prior year actuals and are dependent on development activity



FEES, RATES, & CHARGES

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, maintenance and capital 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. Most 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 are generally a result of rate increases to fund additional infrastructure investment, keep pace with inflation, and meet regulatory requirements. 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 4,000 gallons, total annual water consumption of 90,000 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; and
- **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

	2018 Approved	2019 Approved	Units	Percent Change	B.R.C. Section
Water Utility Bill					
Residential Use	\$ 36.46	\$ 39.01	per month	7%	4-20-25
Commercial Use - Restaurant	132.00	141.24	per month	7%	4-20-25
Commercial Use - Hotel	1,247.00	1,334.29	per month	7%	4-20-25
Wastewater Utility Bill					
Residential Use	\$ 33.95	\$ 35.65	per month	5%	4-20-28
Commercial Use - Restaurant	214.00	224.70	per month	5%	4-20-28
Commercial Use - Hotel	1,699.00	1,783.95	per month	5%	4-20-28
Stormwater/Flood Management Utility Bill					
Residential Use	\$ 15.61	\$ 16.39	per month	5%	4-20-45
Commercial Use - Restaurant	42.00	44.10	per month	5%	4-20-45
Commercial Use - Hotel	875.00	918.75	per month	5%	4-20-45



FEES, RATES, & CHARGES

PUBLIC WORKS - UTILITIES, CONTINUED

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

	2018 Approved	2019 Approved	Units	Percent Change	B.R.C. Section
Utility Specific Service Charges					
Meter Installation - 3/4 inch meter	\$ 688	\$ 665	per occurrence	-3%	4-20-23
Meter Installation - 2 inch meter	3,267	3,112	per occurrence	-5%	4-20-23
Water Tap Fee - 3/4 inch tap	277	273	per occurrence	-1%	4-20-23
Water Tap Fee - 2 inch tap	717	700	per occurrence	-2%	4-20-23
Wastewater Tap Fee - 4 inch tap	187	188	per occurrence	1%	4-20-27

PLANT INVESTMENT FEES

	2018 Approved	2019 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)	\$ 2.94	\$ 2.98	per sq. ft. irrigated area	1.2%	4-20-26
Single Family Residential Indoor	\$ 10,806	\$ 10,936	single unit dwelling	1.2%	4-20-26
Wastewater Plant Investment Fee (PIF)					
	\$ 4,215	\$ 4,266	single unit dwelling	1.2%	4-20-29
Stormwater / Flood Management Plant Investment Fee (PIF)					
	\$ 2.26	\$ 2.29	per sq. ft. impervious area	1.2%	4-20-46

DEPARTMENT REVENUE IMPACT

	2018 Approved	2019 Approved	Percent Change
Public Works - Utilities			
Water Utility Rates ¹	\$ 29,649,440	\$ 31,256,587	5.4%
Wastewater Utility Rates ¹	21,279,821	22,120,374	4.0%
Stormwater / Flood Management Utility Rates	11,575,888	12,178,992	5.2%
Water Utility Specific Service Charges	251,050	251,050	0.0%
Wastewater Utility Specific Service Charges	10,000	10,000	0.0%
Total	\$ 62,766,199	\$ 65,817,003	4.9%

¹Billed usage revenue is dependent on multiple factors including indoor usage efficiencies and weather affecting outdoor watering.



BUDGET POLICIES

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.



BUDGET POLICIES

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.

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 five 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 percent 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;



BUDGET POLICIES

- 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 three to five 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.

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.



BUDGET POLICIES

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; and 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).
- 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.



BUDGET POLICIES

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 supports 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.



BUDGET POLICIES

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.
- 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.



BUDGET POLICIES

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 3 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.

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); and
- Insurance stabilization reserve.

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

- Emergency/stabilization reserves; and
- Various replacement reserves.



BUDGET POLICIES

SECTION 8: CASH MANAGEMENT & 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.



BUDGET POLICIES

RESERVE POLICIES						
Category	Purpose	Current Reserve Policy	2019 Projected Amount	Reserve Policy Met (Yes/No)	Percent of Operating Expenses	
GENERAL						
Uses of Funds per Reserve Policy						134,433,417
Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Based upon ongoing expenditures less grants: proposed goal is to have a 19% reserve with 20% by 2020.	25,511,949	Yes	19%
.25 CENT SALES TAX						
Uses of Funds per Reserve Policy						6,123,339
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Established 15% reserve of Fund's operating budget (including transfers) in 2018.	918,501	Yes	15%
AIRPORT						
Uses of Funds per Reserve Policy						455,320
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	113,904	Yes	25%
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT -PARKING						
Uses of Funds per Reserve Policy						575,404
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	57,540	Yes	10%
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT - TDM						
Uses of Funds per Reserve Policy						663,416
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	66,342	Yes	10%
CAPITAL DEVELOPMENT						
Uses of Funds per Reserve Policy						19,099
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	2618%
CLIMATE ACTION PLAN						
Uses of Funds per Reserve Policy						2,104,085
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	2%
DOWNTOWN COMMERCIAL DISTRICT						
Uses of Funds per Reserve Policy						6,156,347
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.	615,635	Yes	10%
LIBRARY						
Uses of Funds per Reserve Policy						1,228,096
Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library property revenues for emergencies.	122,810	Yes	10%



BUDGET POLICIES

RESERVE POLICIES						
Category	Purpose	Current Reserve Policy	2019 Projected Amount	Reserve Policy Met (Yes/No)	Percent of Operating Expenses	
OPEN SPACE						
Uses of Funds per Reserve Policy						24,232,763
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 20% of operating budget plus outstanding General Obligation and BMPA debt totals supported by sales tax revenues.	4,846,553	Yes	20%
PLANNING AND DEVELOPMENT SERVICES						
Uses of Funds per Reserve Policy						8,507,983
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.	850,798	Yes	10%
RECREATION ACTIVITY						
Uses of Funds per Reserve Policy						10,554,893
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.	1,054,489	Yes	10%
STORMWATER/FLOOD MANAGEMENT UTILITY						
Uses of Funds per Reserve Policy						5,422,586
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	1,355,647	Yes	25%
TRANSPORTATION						
Uses of Funds per Reserve Policy						18,511,132
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at 5% of operating	1,034,144	Yes	6%
TRANSPORTATION DEVELOPMENT						
Uses of Funds per Reserve Policy						843,318
Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	Reserve is set at \$25,000.	25,000	Yes	3%
UNIVERSITY HILL COMMERCIAL DISTRICT						
Uses of Funds per Reserve Policy						596,157
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.	149,039	Yes	25%
WASTEWATER UTILITY						
Uses of Funds per Reserve Policy						10,888,231
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	2,722,058	Yes	25%
WATER UTILITY						
Uses of Funds per Reserve Policy						17,555,483
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	4,388,871	Yes	25%



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 (in \$ 1,000s) as of December 31, 2018.

SUMMARY OF OUTSTANDING DEBT

	Gov't	Business	Total
General Obligations Payable	\$ 18,399	\$ 5,732	\$ 24,131
Pension Bonds Payable	6,675	-	6,675
Revenue Bonds payable	-	105,672	105,672
Capital Improvement Bonds	38,387	-	38,387
Certificates of Participation	38,691	-	38,691
Lease Purchase Revenue Notes Payable	3,478	-	3,478
Promissory Notes	-	1,167	1,167
Capital Lease Purchase Agreements	7,610	-	7,610
Subtotal	\$ 113,240	\$ 112,571	\$ 225,811
Compensated Absences	\$ 10,716	\$ 1,109	\$ 11,825
Retiree Health Care Benefit (OPEB)	2,706	381	3,087
Estimated Claims Payable-Risk Mgmt	2,979	-	2,979
Total	\$ 129,641	\$ 114,061	\$ 243,702

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2018-2024 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

2018-2024 DEBT SERVICE (in \$1,000s)							
Fund/Debt Issues	2018 Actual	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
General							
Bonds							
General Obligation Waste - Reduction Bonds, Series 2009 - final payment occurs in 2029							
Principal	\$ 270	\$ 280	\$ 290	\$ 300	\$ 310	\$ 320	\$ 335
Interest	151	143	134	124	114	101	88
Subtotal	\$ 421	\$ 423	\$ 424	\$ 424	\$ 424	\$ 421	\$ 423
Taxable Pension Obligation - Bonds Series 2010 - final payment occurs in 2030							
Principal	\$ 395	\$ 410	\$ 425	\$ 440	\$ 460	\$ 480	\$ 500
Interest	292	278	262	245	227	209	189
Subtotal	\$ 687	\$ 688	\$ 687	\$ 685	\$ 687	\$ 689	\$ 689
General Fund Bonds - Capital Improvement Projects - Bonds Series 2012 - final payment occurs in 2031							
Principal	\$ 1,945	\$ 2,000	\$ 2,080	\$ 2,165	\$ 2,250	\$ 2,340	\$ 2,435
Interest	1,389	1,331	1,251	1,168	1,081	991	897
Subtotal	\$ 3,334	\$ 3,331	\$ 3,331	\$ 3,333	\$ 3,331	\$ 3,331	\$ 3,332
Total	\$ 4,442	\$ 4,442	\$ 4,442	\$ 4,442	\$ 4,442	\$ 4,441	\$ 4,444
Open Space							
Bonds							
Open Space Acquisition Bonds Series 2006 - final payment occurs in 2019							
Principal	\$ 1,865	\$ 1,945	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	157	80	-	-	-	-	-
Subtotal	\$ 2,022	\$ 2,025	\$ -	\$ -	\$ -	\$ -	\$ -
Open Space Acquisition Refunding Bonds Series 2007 - final payment occurs in 2018							
Principal	\$ 1,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	69	-	-	-	-	-	-
Subtotal	\$ 1,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open Space Acquisition Bonds Series 2014 - final payment occurs in 2034 - issued October 9, 2014							
Principal	\$ 440	\$ 440	\$ 445	\$ 455	\$ 460	\$ 470	\$ 480
Interest	225	216	207	198	189	179	168
Subtotal	\$ 665	\$ 656	\$ 652	\$ 653	\$ 649	\$ 649	\$ 648
Total	\$ 4,471	\$ 2,681	\$ 652	\$ 653	\$ 649	\$ 649	\$ 648
Water Utility							
Bonds							
Water and Sewer Revenue Bonds - Series 2016 - final payment occurs in 2035							
Principal	\$ 1,475	\$ 1,500	\$ 1,535	\$ 1,565	\$ 1,595	\$ 1,625	\$ 1,660
Interest	785	756	726	695	664	632	599
Subtotal	\$ 2,260	\$ 2,256	\$ 2,261	\$ 2,260	\$ 2,259	\$ 2,257	\$ 2,259
Water and Sewer Revenue Refunding Bonds - Series 2011 - final payment occurs in 2021							
Principal	\$ 1,775	\$ 1,855	\$ 1,930	\$ 2,015	\$ -	\$ -	\$ -
Interest	303	232	158	81	-	-	-
Subtotal	\$ 2,078	\$ 2,087	\$ 2,088	\$ 2,096	\$ -	\$ -	\$ -
Water and Sewer Revenue Ref. Bonds - Series 2007 - final payment occurs in 2019							
Principal	\$ 2,380	\$ 1,325	\$ 2,380	\$ -	\$ -	\$ -	\$ -
Interest	153	55	145	-	-	-	-
Subtotal	\$ 2,533	\$ 1,380	\$ 2,525	\$ -	\$ -	\$ -	\$ -
Water and Sewer Revenue Bonds - Series 2018 - final payment occurs in 2038							
Principal	\$ -	\$ 832	\$ 1,350	\$ 1,386	\$ 1,431	\$ 1,472	\$ 1,518
Interest	-	1,571	1,056	1,016	974	931	887
Subtotal	\$ -	\$ 2,403	\$ 2,406	\$ 2,402	\$ 2,405	\$ 2,403	\$ 2,405
Total	\$ 6,871	\$ 8,126	\$ 9,280	\$ 6,758	\$ 4,664	\$ 4,660	\$ 4,664



DEBT SERVICE

2018-2024 DEBT SERVICE (in \$1,000s)

Fund/Debt Issues	2018 Actual	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Wastewater Utility							
Bonds							
Water and Sewer Revenue Bonds - Series 2015 - final payment occurs in 2035							
Principal	\$ 410	\$ 420	\$ 425	\$ 435	\$ 445	\$ 460	\$ 470
Interest	268	260	251	243	234	221	207
Subtotal	\$ 678	\$ 680	\$ 676	\$ 678	\$ 679	\$ 681	\$ 677
Water and Sewer Revenue Bonds - Series 2010 - final payment occurs in 2030							
Principal	\$ 455	\$ 470	\$ 480	\$ 495	\$ 510	\$ 525	\$ 540
Interest	218	204	191	177	162	147	131
Subtotal	\$ 673	\$ 674	\$ 671	\$ 672	\$ 672	\$ 672	\$ 671
Water and Sewer Revenue Refunding Bonds - Series 2012 - final payment occurs in 2025							
Principal	\$ 2,150	\$ 2,250	\$ 2,350	\$ 2,450	\$ 2,575	\$ 2,705	\$ 2,820
Interest	1,012	905	792	675	552	424	288
Subtotal	\$ 3,162	\$ 3,155	\$ 3,142	\$ 3,125	\$ 3,127	\$ 3,129	\$ 3,108
Water and Sewer Revenue Bonds - Series 2018 - final payment occurs in 2038							
Principal	\$ -	\$ 83	\$ 135	\$ 139	\$ 144	\$ 148	\$ 152
Interest	-	158	106	102	98	93	89
Subtotal	\$ -	\$ 241	\$ 241	\$ 241	\$ 242	\$ 241	\$ 241
Total	\$ 4,513	\$ 4,750	\$ 4,730	\$ 4,716	\$ 4,720	\$ 4,723	\$ 4,697
Stormwater/Flood							
Bonds							
Storm Water & Flood Revenue - Bonds Series 2015 - final payment occurs in 2035							
Principal	\$ 950	\$ 980	\$ 1,010	\$ 1,040	\$ 1,070	\$ 1,100	\$ 1,135
Interest	640	611	582	551	520	488	455
Subtotal	\$ 1,590	\$ 1,591	\$ 1,592	\$ 1,591	\$ 1,590	\$ 1,588	\$ 1,590
Storm Water & Flood Refunding - Bonds Series 2010 - final payment occurs in 2018							
Principal	\$ 370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	11	-	-	-	-	-	-
Subtotal	\$ 381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,971	\$ 1,591	\$ 1,592	\$ 1,591	\$ 1,590	\$ 1,588	\$ 1,590
Downtown Commercial District							
Bonds							
CAGID Refunding Bonds Series 2009 - final payment occurs in 2018							
Principal	\$ 1,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	40	-	-	-	-	-	-
Subtotal	\$ 1,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAGID Refunding Bonds Series 2012 - final payment occurs in 2023							
Principal	\$ 700	\$ 720	\$ 740	\$ 765	\$ 790	\$ 820	\$ -
Interest	129	115	93	71	48	25	-
Subtotal	\$ 829	\$ 835	\$ 833	\$ 836	\$ 838	\$ 845	\$ -
Total	\$ 1,874	\$ 835	\$ 833	\$ 836	\$ 838	\$ 845	\$ -



DEBT SERVICE

2018-2024 DEBT SERVICE (in \$1,000s)							
Fund/Debt Issues	2018 Actual	2019 Approved	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
BMPA							

Lease Purchase Revenue Notes

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

2005C Luchetta Properties, Inc. - final payment occurs in 2020

Principal	\$ 60	\$ 63	\$ 66	\$ -	\$ -	\$ -	\$ -
Interest	9	6	3	-	-	-	-
Subtotal	\$ 69	\$ 69	\$ 69	\$ -	\$ -	\$ -	\$ -

2008A-R1 Edward H. Kolb - final payment occurs in 2018

Principal	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	2	-	-	-	-	-	-
Subtotal	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2008A-R2 Mary E. Vigil - final payment occurs in 2018

Principal	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	2	-	-	-	-	-	-
Subtotal	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2013A E.R.T.L. - final payment occurs in 2023

Principal	\$ 490	\$ 506	\$ 522	\$ 539	\$ 557	\$ 575	\$ -
Interest	104	88	71	54	37	19	-
Subtotal	\$ 594	\$ 594	\$ 593	\$ 593	\$ 594	\$ 594	\$ -

Certificates of Participation

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

Principal	\$ 1,485	\$ 1,530	\$ 1,575	\$ 1,625	\$ 1,670	\$ 1,725	\$ 1,780
Interest	1,338	1,293	1,247	1,200	1,151	1,097	1,041
Subtotal	\$ 2,823	\$ 2,823	\$ 2,822	\$ 2,825	\$ 2,821	\$ 2,822	\$ 2,821
Total	\$ 3,590	\$ 3,486	\$ 3,484	\$ 3,418	\$ 3,415	\$ 3,416	\$ 2,821

Facilities Asset Management

Capital Leases

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

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

Leasing Corp.

Principal	\$ 564	\$ 613	\$ 665	\$ 721	\$ 780	\$ 843	\$ 843
Interest	211	193	172	150	127	101	101
Subtotal	\$ 775	\$ 806	\$ 837	\$ 871	\$ 907	\$ 944	\$ 944
Total	\$ 933	\$ 964	\$ 996	\$ 1,029	\$ 1,065	\$ 1,102	\$ 944



DEBT SERVICE

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

Item	Estimated Amount to be Expended During 2019	Remaining Lifetime Obligation 2020 & Beyond
Real Property		
Open Space Properties	\$ 663	\$ 2,263
Subtotal	\$ 663	\$ 2,263
Leasehold Improvements		
Facilities Asset Management	\$ 964	\$ 6,187
Subtotal	\$ 964	\$ 6,187
Total	\$ 1,627	\$ 8,450

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2019 budget.

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total Assessed Value (Prior Year Assessed Value for Current Year Collections -										
	\$2,416,543	\$2,562,746	\$2,566,046	\$2,498,114	\$2,500,706	\$2,567,475	\$2,599,362	\$3,146,952	\$3,667,034	\$3,722,039
Debt Limit - 3% of Total Assessed Value										
	\$ 72,496	\$ 76,882	\$ 76,981	\$ 74,943	\$ 75,021	\$ 77,024	\$ 77,981	\$ 94,409	\$ 110,011	\$ 111,661
Amount of Debt Applicable to Debt Margin										
Total bonded debt	\$ 58,410	\$ 49,683	\$ 41,747	\$ 87,242	\$ 77,024	\$ 77,981	\$ 70,793	\$ 37,071	\$ 30,806	\$ 24,416
Less deductions allowed by law:										
Self-supporting GO bonds	\$ 58,410	\$ 49,683	\$ 41,747	\$ 87,242	\$ 77,024	\$ 77,981	\$ 70,793	\$ 37,071	\$ 30,806	\$ 24,416
Total Deductions	\$ 58,410	\$ 49,683	\$ 41,747	\$ 87,242	\$ 77,024	\$ 77,981	\$ 70,793	\$ 37,071	\$ 30,806	\$ 24,416
Debt Applied to Debt Margin										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 72,496	\$ 76,882	\$ 76,981	\$ 74,943	\$ 75,021	\$ 77,024	\$ 77,981	\$ 94,409	\$ 110,011	\$ 111,661

Note: The total indebtedness of the City, payable solely from the proceeds of ad valorem taxes, shall not exceed 3 percent 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 8287

I, Lynnette Beck, City Clerk for the City of Boulder, Colorado, do hereby certify that the attached document is a true and correct copy of Ordinance 8287, adopted by the Boulder City Council on October 16, 2018.

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

Dated this 24th day of October, 2018.



Lynnette Beck
City Clerk



BUDGET APPROPRIATION ORDINANCE

ORDINANCE 8287

AN ORDINANCE APPROPRIATING MONEY TO
DEFRAY EXPENSES AND LIABILITIES OF THE
CITY OF BOULDER, COLORADO, FOR THE 2019
FISCAL YEAR OF THE CITY OF BOULDER, AND
SETTING FORTH RELATED DETAILS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER,
COLORADO, that;

Section 1. The following appropriations are made for the City of Boulder's 2019
fiscal year for payment of 2019 City operating expenses, capital improvements, and
general obligation and interest payments:

General Fund	\$ 158,159,814
.25 Cent Sales Tax Fund	7,573,601
Affordable Housing Fund	6,346,889
Airport Fund	455,321
Boulder Junction Improvement Fund	350,000
Capital Development Fund	19,099
Capital Improvement - Community, Culture, Safety Tax Fund	6,964,509
Climate Action Plan Tax Fund	2,104,086
Community Development Block Grant Fund	732,101
Community Housing Assistance Program Fund	2,964,740
Compensated Absences Fund	900,600
Computer Replacement Fund	3,618,729
Equipment Replacement Fund	1,134,746
Facility Renovation and Replacement Fund	4,821,169
Fleet Operations and Replacement Fund	7,012,978
HOME Investment Partnership Grant Fund	1,094,553
Library Fund	1,459,663
Lottery Fund	1,007,067
Open Space Fund	29,212,764



BUDGET APPROPRIATION ORDINANCE

1	Permanent Park and Recreation Fund	4,042,171
2	Planning and Development Services Fund	13,081,018
3	Property and Casualty Insurance Fund	2,535,498
4	Recreation Activity Fund	10,757,257
5	Stormwater/Flood Management Utility Fund	9,916,916
6	Sugar-Sweetened Beverage Distribution Tax Fund	3,800,000
7	Telecommunications Fund	513,477
8	Transportation Fund	41,579,450
9	Transportation Development Fund	843,318
10	Wastewater Utility Fund	27,092,206
11	Water Utility Fund	35,870,146
12	Worker's Compensation Insurance Fund	2,729,434
13	Less: Interfund Transfers	(13,307,365)
14	Less: Internal Service Fund Charges	(23,266,631)
15	TOTAL (Including Debt Service)	\$ 352,119,324

15 Section 2. Appropriations for individual capital projects in the above mentioned
16 funds for fiscal year 2019 shall not lapse at year end but continue until the project is
17 completed or cancelled.

18 Section 3. The Council may transfer unused balances appropriated for one
19 purpose to another purpose.


20 Section 4. These appropriations are necessary for the protection of the public
21 peace, property, and welfare of the residents of the city, and cover matters of local
22 concern. Pursuant to Section 95 of the Boulder City Charter, this ordinance shall take
23 effect immediately upon publication after final passage.
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BUDGET APPROPRIATION ORDINANCE


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INTRODUCED, READ ON FIRST READING, AND ORDERED
PUBLISHED BY TITLE ONLY this 2nd day of October 2018.


Suzanne Jones, Mayor

Attest:

Lynnette Beck, City Clerk

READ ON SECOND READING, PASSED AND ADOPTED, this 16th day of
October 2018.


Suzanne Jones, Mayor

Attest:

Lynnette Beck, City Clerk



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