

CITY OF BOULDER
2004 REVENUE MANUAL



**2004
REVENUE MANUAL**

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CITYWIDE

**CITY OF BOULDER
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REVENUE TITLE: Sales and Use Tax (except Food Service)

FUND(S): General, Open Space, Transportation, Parks & Recreation Bond Issue and Public Safety Funds

LEGAL AUTHORIZATION: 3-2, Boulder Revised Code, 1981

SOURCE: The sales tax is a transaction tax levied upon all sales, purchases, and leases of tangible personal property and taxable services sold or leased by persons engaged in business in the city and is collected by the vendor or lessor and remitted to the city.

The use tax is levied upon the privilege of persons in the city to use, store, or consume tangible personal property located in the city and taxable services purchased or leased at retail and furnished within the city, whether purchased or leased inside or outside the city limits, and not subject to sales tax imposed by the city. The use tax is remitted to the city by the person using, storing, or consuming the tangible personal property or taxable services. The use tax is a complement to the sales tax, and its purposes are to equalize competition between in-city and out-of-city vendors and lessors and to eliminate incentives for city residents to leave the city to purchase or lease tangible personal property and taxable services.

USE: The current sales and use tax rate consists of several components. The first column below lists the fund where the revenue is deposited and, correspondingly, the earmarked use of the tax (if the General Fund is indicated w/ no further descriptor, then the tax is used to support basic municipal services). The second column lists the rate of the current tax. The third and fourth columns list the dates when the tax began and (if applicable) expires.

FUND	RATE	START	EXPIRE
General	1.00%	8/1/1964	None
Open Spc	0.40%	1/1/1967	None
Transp	0.60%	1/1/1967	None
Open Spc	0.33%	1/1/1990	12/31/2018
Gen (Lib)	0.38%	1/1/1988	12/31/2011
Gen (Designated)	0.15%	1/1/1993	12/31/2012
Prks & Recr	0.25%	1/1/1996	12/31/2015
Public Safety	0.15%	1/1/1998	12/31/2004
Open Spc	0.15%	1/1/2004	12/31/2019
Total	3.41%		

PAYMENT RATES: (see USE above)

METHOD OF PAYMENT: Payment made directly to the City of Boulder

FREQUENCY OF COLLECTION: Taxpayers must file a monthly tax return with the city. The city manager may permit taxpayers whose monthly tax collected is less than \$40.00 to make returns and pay taxes at intervals not greater than every three months.

EXEMPTIONS: See 3-2-6, 3-2-7, 3-2-8 and 3-2-12, BRC, 1981 for sales/use tax exemptions

EXPIRATION: (see USE above)

COLLECTED BY: The City of Boulder Finance Department, Revenue Division

REVENUE HISTORY AND PROJECTION (in \$1,000s):

General Fund only: (Includes Public Safety Sales & Use Tax beginning in 2003)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
			*	*	**	**	**
Revenue	29,509	29,418	30,181	31,725	31,892	32,208	33,936
% Change from Previous Year	6.33%	-0.31%	2.59%	5.12%	0.53%	1.52%	5.37%

* 2002, and 2003 Revenue includes previous BURA "surplus".

** As of 12/31/2003, the Public Safety Fund was merged with the General Fund and revenues reflect this.

Projected and Monitored by: Sales Tax is projected and monitored by the Finance Director and the Deputy Finance Director

Notes on Budget Projections: Five year Sales and Use Tax forecasts are developed based upon a variety of criteria. There is no precise formula but, in general, the following factors are considered:

Retail Sales Tax

- Previous year(s) trends and seasonality
- Current and estimated population growth rates in the market area
- Current and estimated Boulder/Denver CPI-U
- Current and estimated national CPI
- Current and estimated visitor/tourism trends
- Phase of the business/economic cycle
- Estimated new retail growth in Boulder
- Estimated "leakage" due to new competing retail in surrounding area
- Estimated new construction in the area as a predictor of durable goods purchases
- Average age of the vehicle stock as a predictor of new auto purchases
- Current and estimated unemployment rate

Consumer Use Tax

- Previous year(s) trends and seasonality
- Prior and planned audit enforcement activity
- Current and estimated Boulder/Denver CPI-U
- Current and estimated national CPI
- Current and estimated new business openings (for initial purchases)
- Current and estimated unemployment rate

Construction Use Tax

- Previous year(s) trends and seasonality
- Building permit information
- Prior and planned audit enforcement activity
- Changes in legislation and regulatory environment (such as slow growth)
- Known new activity different from trends (such as NOAA/NIST)
- Estimated construction price index

DATE PREPARED: October, 1995

PREPARED BY: Kathy McGuire, Cindy Miller

LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE: Property Tax

FUND(S): General, Community Housing Assistance (CHAP), Library, Permanent Parks & Recreation, CAGID and UHGID, Transportation

REVENUE ACCOUNT(S): 90-010010-1082 04-553001-1082
 61-618102-1082 30-333001-1082
 46-461000-1082 90-010010-1083
 41-230000-1082 90-010010-1086 (Payments in lieu of taxes - for actuals only)
 04-543001-1082

LEGAL AUTHORIZATION: Section 94, Article VI, Charter of the City of Boulder

SOURCE: Property owners within the City of Boulder

USE: Tax revenues are used to support the provision of basic municipal services

PAYMENT RATES: Each year, the City Council sets (by ordinance) the levy in mills upon each dollar of the assessed valuation of all taxable property within the city. The levy is not to exceed 13 mills on the dollar for all general city purposes. This limitation does not apply, however, to taxes levied for the payment of any interest, sinking fund, bond debt or special assessments for local improvements.

In addition, the Taxpayer Bill of Rights Amendment to the Colorado Constitution (TABOR) limits property tax revenue growth to the amount collected the previous year increased by the Denver-Boulder Consumer Price Index (CPI) and a local growth factor. TABOR also prohibits any increase to the mill levy except by electoral approval.

For collection in 2004, the City Council approved a property tax of 9.860 mills upon each dollar of the total assessed valuation of all taxable property within the City of Boulder. This levy includes the following components:

General City Operations	7.948 mills	
CHAP	0.800 mills	
Permanent Parks Fund (Charter Sec. 161)	0.900 mills	
Library Fund (Charter Sec. 165)	0.333 mills	
Less mill levy credit to comply with TABOR	<u>-2.121</u> mills	
	7.860	(Subject to Tabor)
General Fund Public Safety Purposes	<u>2.000</u> mills	(Not Subject to Tabor)
Total	9.860 mills	
Net mill levy	9.860 mills	

The revenues collected for the property tax mill levies for the General, Library, Permanent Parks, and CHAP funds less the temporary credit to comply with TABOR, are distributed to the funds in the same proportion that these levies were to each other in 1992 before TABOR was approved.

Property Tax Allocation	
General Fund	79.63%
Library	3.34%
Permanent Parks	9.02%
CHAP	<u>8.01%</u>
Total	100.00%

UHGD (special assessment district)

In addition, a tax of 4.984 mills, less mill levy credit of 2.370 to comply with TABOR, for a net mill levy of 2.614 mills upon each dollar of the total assessed valuation of all taxable property within the area of the City of Boulder University Hill General Improvement District was approved for collection in 2004.

CAGID (special assessment district)

In addition, a tax of 9.990 mills, less mill levy credit of 4.257 to comply with TABOR, for a net mill levy of 5.733 mills upon each dollar of the total assessed valuation of all taxable property within the area of the City of Boulder Central Area General Improvement District was approved for collection in 2004.

Forest Glen Transit Pass General Improvement District (special assessment district)

Lastly, a tax of 2.310 mills, less mill levy credit of 1.360 for a net mill levy of .950 mills upon each dollar of the total assessed valuation of all taxable property within the area of the Forest Glen General Improvement District was approved for collection in 2004.

METHOD OF PAYMENT: Payment is made to the county and passed through to the city. Property owners can pay in two installments due February 28 and June 15 or in one installment due April 30.

FREQUENCY OF COLLECTION: The city receives a check for its share of the property tax from the county on the 10th of the month following the month in which the tax was collected.

EXEMPTIONS: none

EXPIRATION: none

COLLECTED BY: Boulder County and passed through to the City of Boulder Finance Department, Revenue Division

REVENUE HISTORY AND PROJECTION (in \$1,000s):

General Fund only: (includes Public Safety Property Tax beginning in 2003)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
General Fund Revenue	10,276	10,704	10,946	11,632	12,165	12,142	12,506
Public Safety Property Tax Rev				3,822	4,287	3,992	4,156
% Change from Previous Year	2.60%	4.17%	2.26%	41.18%	6.46%	4.40%	3.27%

Projected and Monitored by: Property Tax is projected and monitored by the Finance Director and the Deputy Finance Director.

Notes on Budget Projections: The mill levy for the city has not changed in the last several years. Each year the budget office receives information on the assessed value of property within the city for the upcoming year. This is then divided by 1,000 and multiplied by the net mill levy (currently 9.860 mills) to determine the property tax projection. (See above for distribution to the funds.)

DATE PREPARED: October, 1995
PREPARED BY: Kathy McGuire, Cappie Fine, Cindy Miller
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
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6/25/2004 04 Specific Ownership Tax

REVENUE TITLE: Specific Ownership Tax

FUND(S): General, CAGID, UHGID and Forest Glen General Improvement District
REVENUE ACCOUNT(S): 90-010010-1222, 04-540000-1222, 04-553001-1222, 30-333001-1222

LEGAL AUTHORIZATION: The State of Colorado established the statutory authority for local government authorities to impose an ownership tax on automobiles

SOURCE: Each automobile owner in Boulder County pays an ownership tax upon registration of the vehicle and annually thereafter

USE: Tax revenues are used to support the provision of basic municipal services

PAYMENT RATES: The amount paid by each automobile owner is dependant on the value and model year of the vehicle. In addition, the amount due is prorated based on the month in which the annual registration for the vehicle takes place. For example, a 1992 vehicle with a manufacturer's suggested retail price of \$14,000 and a March registration requirement would have an ownership tax rate of \$54.

The Boulder County Treasurer distributes the applicable portion of the ownership tax in accordance with the various mill levies - which include school districts, fire districts, water districts and flood control - that have been established in each community.

METHOD OF PAYMENT: Payment is made to the county and passed through to the city

FREQUENCY OF COLLECTION: The city receives a check for its share of the tax from the county on the 10th of the month following the month in which the tax was collected

EXEMPTIONS: none

EXPIRATION: none

COLLECTED BY: Boulder County and passed through to the City of Boulder Cashier

REVENUE HISTORY AND PROJECTION - General Fund Only (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	1,501	1,582	1,623	1,398	1,597	1,540	1,586
% Change from Previous Year	7.52%	5.40%	2.59%	-13.86%	14.23%	10.16%	2.99%

Projected and Monitored by: The Specific Ownership Tax is projected and monitored by the Finance Director and the Deputy Finance Director.

Notes on Budget Projections: The assumption used for projecting this revenue source is that the automotive market will remain fairly constant in the city. The projection is therefore derived by increasing the most recent year's actual experience by the Consumer Price Index (CPI).

DATE PREPARED: October, 1995
PREPARED BY: Kathy McGuire, Cindy Miller
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/25/2004 04 Interest Income

REVENUE TITLE: Interest Income

FUND(S): All applicable funds receive interest income on the City's pooled cash portfolio.

LEGAL AUTHORIZATION: Section 89, Article VI, Charter of the City of Boulder - requires reasonable interest on daily balances of city deposits. Chapter 4-26, Boulder Revised Code, 1981 - governs city investments generally, including the types of allowable securities.

SOURCE: The City utilizes the pooled cash concept whereby cash balances of each of the City's funds are pooled and invested by the City in various types of securities. The investment pool is used to maximize interest income while protecting principal. The City's external money manager selects securities according to their risk, marketability and diversification, then submits purchase and sale recommendations to the City where final approval is given.

USE: Interest earnings are used to support the provision of basic municipal services

PAYMENT RATES: The rate of return on investments varies with the individual securities held.

METHOD OF PAYMENT: Security brokers wire interest earnings to the City.

FREQUENCY OF COLLECTION: Interest earnings in the form of cash are received upon maturity or sale of securities.

Income earned or losses arising from the investment of pooled cash are allocated (distributed) monthly to the various funds based on their respective daily average equity in pooled cash. Earnings include cash received from sales/maturities during, and interest earned/accrued on securities held at the end of, the month.

EXEMPTIONS: none

EXPIRATION: none

COLLECTED BY: City of Boulder, Finance Department, Treasury Division

REVENUE HISTORY AND PROJECTION - General Fund Only (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	690	996	930	383	673	325	328
% Chg from Prev Yr	78.76%	44.35%	-6.63%	-58.82%	75.72%	-15.14%	0.92%

Projected and Monitored by: Interest income is projected and monitored by Deputy Finance Director, Financial Reporting Manager and the City's external money manager.

Notes on Budget Projections: To project annual revenues from this source, City staff work with the external money manager to determine what the rate of return on investments will be for the upcoming year.

DATE PREPARED: January, 1996
PREPARED BY: Lea Fritsch and Kathy McGuire
LAST REVIEW/UPDATE: June, 2004

GENERAL FUND

**CITY OF BOULDER
REVENUE MANUAL**

6/25/2004 04 Food Serv Tx

REVENUE TITLE: Food Service Tax

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-1008

LEGAL AUTHORIZATION: 3-2-5 (b), Boulder Revised Code, 1981

SOURCE: Persons engaged in the business of selling food in a food service establishment (which means any place that is kept or maintained for the purpose of preparing or serving food.)
USE: Revenues raised via this tax are used to support the Bureau of Conference Services and Cultural Affairs (BCSCA), a division of the city's Chamber of Commerce.

PAYMENT RATES: .15% of the purchase price of the prepared food
METHOD OF PAYMENT: Payment made directly to the City of Boulder
FREQUENCY OF COLLECTION: Taxpayers must file a monthly tax return with the city. The city manager may permit taxpayers whose monthly tax collected is less than \$40.00 to make returns and pay taxes at intervals not greater than every three months.
EXEMPTIONS: See 3-2-6, 3-2-7, 3-2-8 and 3-2-12, BRC, 1981 for sales/use tax exemptions
EXPIRATION: none
COLLECTED BY: The City of Boulder Finance Department, Treasury Division

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	390	386	377	356	402	382	405
% Change from Previous Year	8.33%	-1.03%	-2.33%	-5.57%	12.92%	7.30%	6.02%

Projected and Monitored by: The Food Service Tax is projected and monitored by the Finance Director and the Deputy Finance Director

Notes on Budget Projections: The Food Service Tax is projected based on the following factors:

- Current and estimated Boulder/Denver CPI
- Estimated new restaurant growth in Boulder
- Estimated "leakage" due to new competing restaurants in surrounding area
- Current and estimated population growth rates in the market area

DATE PREPARED: October, 1995
PREPARED BY: Kathy McGuire, Cindy Miller
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Cable TV Franchise Fee

REVENUE TITLE: Cable TV Franchise Fee

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-1182

LEGAL AUTHORIZATION: 11-6, Boulder Revised Code, 1981 and
a franchise agreement between the city and the approved cable TV provider for the city

SOURCE: The cable TV franchise holder within the city
USE: Tax revenues are used to support the provision of basic municipal services

PAYMENT RATES: 5% of the franchisee's gross revenues for the preceding quarter
METHOD OF PAYMENT: Payment is submitted directly to the city by the cable TV franchise holder per the franchise agreement
FREQUENCY OF COLLECTION: Quarterly, not later than forty-five days after the end of each calendar quarter
EXEMPTIONS: none
EXPIRATION: The current agreement runs from January 1, 2004 to December 31, 2012
COLLECTED BY: City of Boulder Cashier

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	627	889	749	876	783	783	806
% Change from Previous Year	-38.47%	41.79%	-15.75%	16.96%	-10.62%	4.54%	2.94%

Projected and Monitored by: The Cable TV Franchise Tax is projected and monitored by the Deputy Finance Director, the Budget Manager, and the Telecommunications Coordinator

Notes on Budget Projections: The projection for this revenue source is based on actual collections for the past five years and any projected growth in the system (i.e., how many more cable TV subscribers have been added). The budget office works with the Telecommunications Coordinator to determine the level of projected growth and corresponding change in revenues for the upcoming year.

* Due to accounting changes the city received an extra payment in 1999.

DATE PREPARED: October, 1995
PREPARED BY: Kathy McGuire, Cindy Miller
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE: Liquor Occupation Tax

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-1142

LEGAL AUTHORIZATION: 3-7, Boulder Revised Code, 1981

SOURCE: Persons engaged in the business of manufacture or sale of malt, vinous, or spirituous liquor or fermented malt beverages in the City.

USE: Tax revenues are used to support the provision of basic municipal services

PAYMENT RATES: The holder of a malt, vinous, or spirituous liquor license shall pay an annual occupation tax as follows:

(a) Manufacturer's liquor license	\$2,957.50
(b) Wholesaler's liquor license	2,957.50
(c) Wholesaler's beer license	2,957.50
(d) Retailer liquor store license	988.50
(e) Liquor-licensed drug store	988.50
(f) Beer and wine license	1,085.00
(g) Hotel and restaurant license	3,253.00
(h) Brew pub license	3,253.00
(i) Tavern license	3,253.00
(j) Club license	1,284.00
(k) Arts license	1,284.00
(l) Race track license	2,957.50

A fermented malt beverages licensee shall pay an annual occupation tax as follows:

(a) Consumption on the premises	\$400.00
(b) Consumption off the premises	275.00
(c) Consumption on-and-off the premises	400.00

METHOD OF PAYMENT: Payment made directly to the City of Boulder

FREQUENCY OF COLLECTION: The occupation tax is due on January 1 of each year or as soon thereafter as the license is issued. If a license is issued for less than a full year, the tax is prorated based on the number of whole months remaining in the year.

EXEMPTIONS: none

EXPIRATION: none

COLLECTED BY: City of Boulder Finance Department, Treasury Division

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Telephone Util Occup Tax

REVENUE TITLE: Telephone Utility Occupation Tax

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-1162

LEGAL AUTHORIZATION: 3-6, Boulder Revised Code, 1981

SOURCE: A tax is levied on any telephone utility provider in the city that is in the business of furnishing telephone services to the residents of Boulder.

USE: Revenues raised via this tax are used to support basic municipal services.

PAYMENT RATES: \$768,000 per year

METHOD OF PAYMENT: In November of each year, a survey is done of all telephone service providers to determine total number of lines within the city as of October 31. The \$768,000 in estimated revenue is divided by the total number of lines reported to determine a per line occupation tax. Each service provider then pays the per line cost times the number of lines they reported in the survey. The fee is collected through the City of Boulder's Accounts Receivable function. An accounts receivable bill for the total annual amount due is prepared and mailed to each telephone service provider at the end of November. The payment is due February 20 of the following year.

FREQUENCY OF COLLECTION: Annual

EXEMPTIONS: none

EXPIRATION: none

COLLECTED BY: City of Boulder Treasury

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	768	704	768	768	768	768	768
% Change from Previous Year	0.00%	-8.33%	9.09%	0.00%	0.00%	0.00%	0.00%

Projected and Monitored by: The Telephone Utility Occupation Tax is projected and monitored by the Deputy Finance Director

Notes on Budget Projections: The telephone occupation tax is controlled by TABOR and cannot increase over the \$768,000 without authorization by the voters.

DATE PREPARED: October, 1995
PREPARED BY: Kathy McGuire, Cindy Miller, Cappie Fine
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
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REVENUE TITLE:	Trash Tax	6/29/2004 04 Trash Tax												
FUND(S):	General Fund													
REVENUE ACCOUNT(S):	90-010010-1122													
LEGAL AUTHORIZATION:	3-10, Boulder Revised Code, 1981													
SOURCE:	Persons engaged in the business of furnishing garbage collection services to the inhabitants and residents of the City.													
USE:	The purpose of this tax is for the raising of funds for the payment of the expenses of operating the city including but not limited to the funding of the city-wide recycling program.													
PAYMENT RATES:	<p>The following rates are in effect as of January 1, 1995:</p> <table border="0"> <tr> <td>Per residential customer, one can service</td> <td align="right">\$0.85/month</td> </tr> <tr> <td>Per residential customer, two can service</td> <td align="right">2.00/month</td> </tr> <tr> <td>Per residential customer, unlimited service</td> <td align="right">3.40/month</td> </tr> <tr> <td>Per residential customer, bag service</td> <td align="right">0.15/bag</td> </tr> <tr> <td>Per residential dumpster customer or account</td> <td align="right">0.70/cubic yard</td> </tr> <tr> <td>Per commercial customer or account</td> <td align="right">0.45/cubic yard</td> </tr> </table>		Per residential customer, one can service	\$0.85/month	Per residential customer, two can service	2.00/month	Per residential customer, unlimited service	3.40/month	Per residential customer, bag service	0.15/bag	Per residential dumpster customer or account	0.70/cubic yard	Per commercial customer or account	0.45/cubic yard
Per residential customer, one can service	\$0.85/month													
Per residential customer, two can service	2.00/month													
Per residential customer, unlimited service	3.40/month													
Per residential customer, bag service	0.15/bag													
Per residential dumpster customer or account	0.70/cubic yard													
Per commercial customer or account	0.45/cubic yard													
METHOD OF PAYMENT:	Payment made directly to the City of Boulder													
FREQUENCY OF COLLECTION:	The tax is paid at the end of each quarter of a year for each and every customer and account for whom garbage collection services are provided. Quarterly payments are due on the first day of the months of February, May, August and November of each year.													
EXEMPTIONS:	Persons are exempt from the tax (1) for collection of source separated recyclable materials and (2) for any customer having a contract, existing on October 23, 1990, prohibiting an increase in fees or charges due to the imposition of the tax, provided that no such contracts are renewed.													
EXPIRATION:	none													
COLLECTED BY:	The City of Boulder Finance Department, Treasury Division													

REVENUE HISTORY AND PROJECTION (in \$1,000s):							
	2000	2001	2002	2003	2004	2004	2005
	Actual	Actual	Actual	Actual	Adopted	Revised	Projected
Revenue	1,067	1,114	987	997	1,007	1,007	1,017
% Change from Previous Year	-2.91%	4.40%	-11.40%	1.01%	1.00%	1.00%	0.99%
<p>Projected and Monitored by: The Trash Tax is projected and monitored by the Deputy Finance Director the Budget Manager and the Dir for Environmental Affairs</p> <p>Notes on Budget Projections: The trash tax is projected based on actual collections for the past three years and any projected change in the amount of garbage collected by type. The trash tax rate was revised as a result of the November, 1995 election and the rates above reflect this change.</p>							

DATE PREPARED:	October, 1995
PREPARED BY:	Kara Mertz
LAST REVIEW/UPDATE:	June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Pub Accom Tx

REVENUE TITLE: Public Accommodations Tax

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-1042

LEGAL AUTHORIZATION: 3-3, Boulder Revised Code, 1981

SOURCE: Every person who leases or rents any hotel room, motel room, or other accommodation in the city pays the tax. It is collected by the person who furnishes the accommodation

USE: Nine percent (or 1/11) of the revenues are used to support the Bureau of Conference Services and Cultural Affairs (BCSCA), a division of the city's Chamber of Commerce. The remaining revenues raised via this tax are used to support basic municipal services

PAYMENT RATES: 5.5% on the price paid for leasing or rental of the accommodation

METHOD OF PAYMENT: Payment made directly to the City of Boulder via the prescribed forms

FREQUENCY OF COLLECTION: Accommodation taxes are to be paid on or before the 20th day of the month for the preceding month or months under report; in addition, a license to collect the tax needs to be purchased

EXEMPTIONS: The following entities are exempt from paying the accommodation tax: (a) The United States Government, the State of Colorado, and the City of Boulder and (b) religious, charitable, and quasi-governmental organizations (if they obtain an exempt organization license under Section 3-2-12, B.R.C. 1981)

EXPIRATION: none

COLLECTED BY: The City of Boulder Finance Department, Treasury Division

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	2,800	2,496	2,376	2,197	2,583	2,307	2,376
% Change from Previous Year	-2.47%	-10.86%	-4.81%	-7.53%	17.57%	5.01%	2.99%

Projected and Monitored by: The Accommodations Tax is projected and monitored by the Deputy Finance Director and the Budget Manager

Notes on Budget Projections: Based on discussions with the Bureau of Conference Services and Cultural Affairs (BCSCA) regarding projected occupancy rates and room rates, the budget office develops a projection for the upcoming year.

DATE PREPARED: October, 1995
PREPARED BY: Kathy McGuire, Cindy Miller
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Admissions Tax

REVENUE TITLE: Admissions Tax

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-1062

LEGAL AUTHORIZATION: 3-4, Boulder Revised Code, 1981

SOURCE: Every person who pays to gain admission to any place or event in the city that is open to the public pays the tax. It is collected by the person who charges for the admission

USE: Revenues raised via this tax are used to support basic municipal services

PAYMENT RATES: 5% on the price paid to gain admission to any place or event in the city that is open to the public

METHOD OF PAYMENT: Payment made directly to the City of Boulder via the prescribed forms

FREQUENCY OF COLLECTION: Admission taxes are remitted to the city within the following time periods: (1) for regularly continuing events (such as movies), on or before the 20th day of the month for the preceding month or months under report, and (2) for single, noncontinuing events, within 5 calendar days of the performance or event; in addition, a license to collect the tax needs to be purchased

EXEMPTIONS: The following entities and transactions are exempt from paying the accommodation tax: (a) The United States Government, the State of Colorado, and the City of Boulder, (b) religious, charitable, and quasi-governmental organizations (if they obtain an exempt organization license under Section 3-2-12, B.R.C. 1981), (c) any person who refunds the admission price and the tax, (d) any person who does not charge an admission fee; and (e) any admission fee to gain entry into an event sponsored by the city

EXPIRATION: none

COLLECTED BY: The City of Boulder Finance Department, Treasury Division

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	365	401	398	410	390	390	400
% Change from Previous Year	-0.82%	9.86%	-0.75%	3.02%	-4.88%	-4.88%	2.56%

Projected and Monitored by: The Admissions Tax is projected and monitored by the Deputy Finance Director and the Budget Manager

Notes on Budget Projections: The projection for this revenue source is determined by analyzing the last 5 year's actual experience and adjusting based on assumptions about changes in the cultural and arts community.

DATE PREPARED: October, 1995
PREPARED BY: Kathy McGuire, Cindy Miller
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Excel Energy Franchise Fee

REVENUE TITLE: Xcel Energy Franchise Fee

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-1202

LEGAL AUTHORIZATION: A franchise agreement between the city and the approved provider of gas and electricity within the city

SOURCE: The gas and electricity franchise holder within the city
USE: Tax revenues are used to support the provision of basic municipal services

PAYMENT RATES: 3% of gross revenues received from the sale of gas and electricity within the city
METHOD OF PAYMENT: Payment is submitted directly to the city by the franchise holder per the agreement
FREQUENCY OF COLLECTION: Payment is made to the city in monthly installments not more than 30 days following the close of the month for which payment is made by the subscriber to the franchise holder
EXEMPTIONS: none
EXPIRATION: August 30, 2010
COLLECTED BY: City of Boulder Finance Department, Treasury Division

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	2,655	2,941	2,586	2,997	2,756	3,298	3,397
% Change from Previous Year	4.57%	10.77%	-12.07%	15.89%	-8.04%	10.04%	3.00%

Projected and Monitored by: The Franchise Fee is projected and monitored by the Deputy Finance Director and the Budget Manager

Notes on Budget Projections: Each year, Excel Energy provides a projection of the total revenues it anticipates collecting for the upcoming year. This is then multiplied by 3% to calculate the projection for this revenue source.

DATE PREPARED: October, 1995
PREPARED BY: Kathy McGuire, Cindy Miller
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Tobacco Tax

REVENUE TITLE: Tobacco Tax

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-1242

LEGAL AUTHORIZATION: State of Colorado

SOURCE: Persons who purchase cigarettes in the State of Colorado

USE: Tax revenues are used to support the provision of basic municipal services

PAYMENT RATES: The State of Colorado charges a \$0.20 per pack tax on cigarettes. The state distributes 27% of the proceeds to municipalities and counties according to the ratio of the sales tax collected in the entity to the total state sales tax collected in the prior year

METHOD OF PAYMENT: Payment is made to the state and passed through to the city

FREQUENCY OF COLLECTION: The city receives a check for its share of the tobacco tax 2 months after the tax is collected

EXEMPTIONS: none

EXPIRATION: none

COLLECTED BY: The State of Colorado and passed through to the City of Boulder Treasury

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	532	548	484	435	484	435	435
% Change from Previous Year	-6.01%	3.01%	-11.68%	-10.12%	11.26%	0.00%	0.00%

Projected and Monitored by: The Tobacco Tax is projected and monitored by the Deputy Finance Director and the Budget Manager

Notes on Budget Projections: The projection for this revenue source is based on the last 5 year's actual revenues and on predicted changes in smoking practices

DATE PREPARED: October, 1995

PREPARED BY: Kathy McGuire, Cindy Miller

LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Court Fees and Charges

REVENUE TITLE: Court Fees and Charges

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-2322

LEGAL AUTHORIZATION: 1-3-5, 2-6-10, 2-6-26, 2-6-30, 2-6-33, 2-6-35, 2-6-37,7-7-7, and 4-20-55,
Boulder Revised Code, 1981

SOURCE: Individuals who are ticketed by a variety of enforcement entities (Boulder Police Officers, Environmental Officers, Humane Society of Boulder County, etc.) and individuals who receive a fine, court costs, and/or fee.

USE: Revenues are used to support the provision of basic municipal services.

PAYMENT RATES: The following costs, fees or civil penalties are in effect as of January 1, 2004:

	<u>Rate</u>	<u>Last Revised</u>
1) Deferred sentence admin costs:		
traffic violations	\$75	1/1/2003
all other violations	\$100	1/1/2003
2) Juror fees:		
panel only	\$3	12/21/1982
actual service for the day	\$6	12/21/1982
3) Witness fee	\$5	12/21/1982
4) Complaining witness default fee	\$300	1/1/1996
5) Court costs	\$25	1/1/1998
6) Probation supervision fee	\$50	1/1/1996
7) Contempt of court	\$1,000	1/1/2003
8) Administration fees for impounded vehicles:		
abandoned and inoperable vehicle	\$25	10/24/1995
inoperable vehicle on private property	\$25	10/24/1995

METHOD OF PAYMENT: Payment made directly to the City of Boulder

FREQUENCY OF COLLECTION: Payment by due date

EXEMPTIONS: None

EXPIRATION: None

COLLECTED BY: The City of Boulder Municipal Court

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	1,096	1,144	980	1,429	1,009	1,400	1,450
% Change from Previous Year	-3.35%	4.38%	-14.34%	45.82%	-29.39%	-2.03%	3.57%

Projected and Monitored by: Court Fees and Charges are projected and monitored by the Municipal Court Administrative Specialist and Court Administrator

Notes on Budget Projections: Beginning with actual experience for the previous year(s), a projection is developed based on the following indicators/assumptions:

- changes in the Boulder Revised Code or other relevant laws
- changes in the level of fine assessments and collection tools
- changes in enforcement staffing or philosophies

DATE PREPARED:	October, 1995
PREPARED BY:	Greg Strider, Lynne Reynolds
LAST REVIEW/UPDATE:	June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE: Court Fees and Charges - Photo Violations

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-2352

LEGAL AUTHORIZATION: 2-6-10, 2-6-33, 2-6-35, 7-4-74 and 4-20-55, Boulder Revised Code, 1981

SOURCE: Violations detected through the use of photo enforcement technology and individuals who receive a fine, court costs, and/or fee.

USE: Revenues are used to support the provision of basic municipal services.

PAYMENT RATES: The following costs, fees or civil penalties are in effect as of January 1, 2004:

	<u>Rate</u>	<u>Last Revised</u>
1) Speeding	\$40	6/1/1999
2) Red light	\$75	6/1/1999
3) Speeding in school zone	\$80	6/1/1999
4) Personal service of process:		
served by a person other than a peace officer	\$20	6/1/1999
served by a peace officer	\$60	6/1/1999
served by certified mail	\$3	6/1/1999
5) Witness fee	\$5	12/21/1982
6) Complaining witness default fee	\$300	1/1/1996
7) Court costs	\$25	1/1/1998
8) Contempt of court	\$1,000	1/1/2003

METHOD OF PAYMENT: Payment made directly to the City of Boulder

FREQUENCY OF COLLECTION: Payment by due date

EXEMPTIONS: None

EXPIRATION: None

COLLECTED BY: The City of Boulder Municipal Court

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	463	485	695	785	936	936	959
% Change from Previous Year	-7.77%	4.75%	43.30%	12.95%	19.24%	19.24%	2.46%

Projected and Monitored by: Photo Violations are projected and monitored by the Transportation Department's Senior Financial Manager and the Municipal Court's Administrator and Administrative Specialist.

Notes on Budget Projections: Beginning with actual experience for the previous year(s), a projection is developed based on the following indicators/assumptions:

- changes in the Boulder Revised Code or other relevant laws
- changes in the level of fine assessments
- changes in enforcement philosophies, practices or deployment

DATE PREPARED:	April, 2000
PREPARED BY:	Greg Strider, Melody Agruso, Kathy McGuire, and Cindy Miller
LAST REVIEW/UPDATE:	June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE: Parking Violations

FUND(S): General Fund
REVENUE ACCOUNT(S): 90-010010-2342

LEGAL AUTHORIZATION: 2-6-7, 2-6-35, 7-6-2, 7-6-3, 4-20-55 Boulder Revised Code, 1981

SOURCE: Individuals who are ticketed by a City of Boulder Police Officer or Parking Control Officer for a parking violation.

USE: Revenues are used to support the provision of basic municipal services.

PAYMENT RATES: The following fines are in effect as of January 1, 2004

1) Unauthorized parking	\$20
2) Overtime parking	\$15
3) Overtime parking-signs	\$20
4) Parking in a handicapped space	\$112
5) Parking in a loading zone	\$25
6) Parks and Open Space Parking Permits	\$25
7) Late fee	\$15
8) Emissions	\$50
9) Parking in a work zone or closed street	\$50
10) Parking with expired license plate	\$50
11) All other fines for which no amount is specifically provided	\$15
12) Scofflaw civil penalty	\$25
13) Immobilization or impoundment civil penalty	\$50
14) Court costs	\$25

METHOD OF PAYMENT: Payment made directly to the City of Boulder

FREQUENCY OF COLLECTION: Payment by due date

EXEMPTIONS: None

EXPIRATION: None

COLLECTED BY: The City of Boulder Municipal Court

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	1,831	1,440	1,838	2,358	1,931	1,931	1,931
% Change from Previous Year	-11.33%	-21.35%	27.64%	28.29%	-18.11%	-18.11%	0.00%

Projected and Monitored by: Parking Violations are projected and monitored by the DUHMD/Parking Services Analyst, the Municipal Court Administrator and Administrative Specialist, and the Budget Manager

Notes on Budget Projections: Beginning with actual experience for the previous year(s), a projection is developed based on the following indicators/assumptions:

- changes in the Boulder Revised Code or other relevant laws
- changes in enforcement or court practices, philosophies or staffing

DATE PREPARED:	November, 1995
PREPARED BY:	Donna Jobert, Greg Stider and Kathy McGuire
LAST REVIEW/UPDATE:	June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Facility Rental Fees

REVENUE TITLE: Senior Services Facility Rental Fees

FUND(S): General Fund
REVENUE ACCOUNT(S): 61-617201-3102
61-617202-3102

LEGAL AUTHORIZATION: 2-2-16, Boulder Revised Code, 1981

SOURCE: Individuals and groups who rent facilities
USE: Revenues are used to offset a portion of the cost of renting the facilities.

PAYMENT RATES: Available at the East and West Senior Centers
METHOD OF PAYMENT: Payment made directly to the City of Boulder
FREQUENCY OF COLLECTION: Security deposits are paid upfront at the time of the rental. A contract signed by the renter specifies when payment for the rental is to be made. Generally, payment is made in full prior to or on the date of usage or upfront monthly.
EXEMPTIONS: Events that the City of Boulder Senior Services Division co-sponsors with another agency
EXPIRATION: none
COLLECTED BY: City of Boulder staff at each of the facilities

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	54	72	75	71	78	78	80
% Chg from Prev Yr	0.00%	33.33%	4.17%	-5.33%	9.86%	9.86%	2.56%

Projected and Monitored by: Housing and Human Services Facility Rental Fees are projected and monitored by the Assistant Director of Housing and Human Services for Senior Services and Human Services Administrative Analyst

Notes on Budget Projections: Beginning with actual experience for the previous year(s), a projection is developed based on the following indicators/assumptions:
- changes in market rates
- changes in facility rental fees
- projected changes in usage

DATE PREPARED: January, 1996
PREPARED BY: Kathy Widmer
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Senior Svcs Social Rec Fees

REVENUE TITLE: Senior Services Social Recreation Fees

FUND(S): General Fund
 REVENUE ACCOUNT(S): 61-617702-2022
 61-617703-2022
 61-617704-2022
 61-617705-2022
 61-617706-2022
 61-617707-2022

LEGAL AUTHORIZATION: 2-2-16, Boulder Revised Code, 1981

SOURCE: Individuals who choose to participate in classes, trips, sports, special events and wellness programs offered by Senior Services. In 1998, a membership program was added.
 USE: Revenues are used to offset a portion of the cost of the services provided.

PAYMENT RATES: See the quarterly Senior News Magazine for current activities and rates.
 METHOD OF PAYMENT: Payment made directly to the City of Boulder
 FREQUENCY OF COLLECTION: Payment is made at the time of registration for the activity.
 EXEMPTIONS: Reduced rates for low-income participants are available.
 EXPIRATION: none
 COLLECTED BY: City of Boulder Senior Services staff

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	103	115	124	138	125	125	127
% Chg from Prev Yr	-3.74%	11.65%	7.83%	11.29%	-9.42%	-9.42%	1.60%

Projected and Monitored by: Senior Services Social Recreation Fees are projected and monitored by the Assistant Director of Housing and Human Services for Senior Services and the Housing and Human Services Administrative Analyst

Notes on Budget Projections: Beginning with actual experience for the previous year(s), a projection is developed based on the following indicators/assumptions:
 - changes in market rates
 - changes as outlined in the five year cost recovery plan
 - projected changes in participation

DATE PREPARED: January, 1996
 PREPARED BY: Kathy Widmer
 LAST REVIEW/UPDATE: June, 2004

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue	473	543	517	514	519	519	535
% Change from Previous Year	2.16%	14.80%	-4.79%	-0.58%	0.97%	0.97%	3.08%

Projected and Monitored by: The Liquor Occupation Tax is projected and monitored by the Deputy Finance Director, Budget Manager and the Deputy City Clerk

Notes on Budget Projections: The projection for this revenue source is based on any predicted changes in the tax level, any projected changes in the number of taxable establishments and the last three years of actual collections.

DATE PREPARED:	October, 1995
PREPARED BY:	Kathy McGuire, Cindy Miller
LAST REVIEW/UPDATE:	June, 2004

PLANNING & DEVELOPMENT SERVICES FUND

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE: Planning & Development Services - Appeal Fees

FUND(S): Planning & Development Services Fund
REVENUE ACCOUNT(S): 38-991000

LEGAL AUTHORIZATION: 4-20, Boulder Revised Code, 1981

SOURCE: Individuals who apply to the Board of Zoning Adjustment and Building Appeals are required to pay a fee to initiate and complete the review/approval process.

USE: Revenues are used to support the provision of these municipal services.

PAYMENT RATES: Fees are nominal to help recover a small portion of the costs to provide this service.

METHOD OF PAYMENT: Payment made directly to the City of Boulder.

FREQUENCY OF COLLECTION: Payment in full is due when the application is submitted to the city.

EXEMPTIONS: None.

EXPIRATION: None.

COLLECTED BY: City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue:							
Plng. & Development Svcs. Fund	0	6,650	7,780	10,000	6,000	6,000	6,180
% Change from Previous Year		138%	17%	29%	-40%	0%	3%
General Fund	2,800	0	0	0	0	0	0
% Change from Previous Year							

Projected and Monitored by: Planning & Development Services Financial Manager

Notes on Budget Projections: Activity has been too sporadic to estimate for budget purposes.

DATE PREPARED: February, 2001

PREPARED BY: Steve Russo

LAST REVIEW/UPDATE: June, 2004

NOTE: 1997-1999 actual revenues are included in Development Review Fees.

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Dangerous Bldg

REVENUE TITLE: Planning & Development Services - Dangerous Building

FUND(S): Planning & Development Services Fund
REVENUE ACCOUNT(S): 38-999100-3702

LEGAL AUTHORIZATION: 10-5-3, Boulder Revised Code, 1981

SOURCE: Reimbursement is required of individuals who necessitate city action on a dangerous building.
USE: Revenues are deposited in the Planning & Development Services Fund to reimburse the City for expenses incurred.

PAYMENT RATES: Fees are based on full cost recovery for services provided (contracted service plus overhead).
METHOD OF PAYMENT: Payment made directly to the City of Boulder.
FREQUENCY OF COLLECTION: Payment in full is due when the application is submitted to the city.
EXEMPTIONS: None.
EXPIRATION: None.
COLLECTED BY: City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue:							
Plng. & Development Svcs. Fund	0	200	0	0	0	0	0
% Change from Previous Year			-100%				
General Fund Revenue	0	0	0	0	0	0	0
% Change from Previous Year							

Projected and Monitored by: Planning & Development Services Financial Manager

Notes on Budget Projections: Minimal revenue collected, not significant to budget.

DATE PREPARED: January, 1996
PREPARED BY: Trish Jimenez
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE: Planning & Development Services - Development Review Fees

FUND(S): Planning & Development Services Fund
REVENUE ACCOUNT(S): 38-911000-2622, 38-911000-2624 (Land Use Review Fees)
 38-912000-2626, 38-912000-2628 (Administrative Review Fees)
 38-913000-2622 (Technical Document Review)

LEGAL AUTHORIZATION: 4-20, Boulder Revised Code, 1981

SOURCE: Individuals who apply for several different types of development review services are required to pay a fee to initiate and complete the review/approval process. These development activities include: subdivision development, annexation, rezoning, various types of use/site reviews, etc.

USE: Revenues are used to support the provision of these municipal services.

PAYMENT RATES: Fees are based on 50% of the full cost recovery for services provided.

METHOD OF PAYMENT: Payment made directly to the City of Boulder.

FREQUENCY OF COLLECTION: Payment in full is due when the application is submitted to the City.

EXEMPTIONS: None.

EXPIRATION: None.

COLLECTED BY: City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue:							
Plng. & Development Svcs. Fund	0	420,665	388,899	420,000	679,000	679,000	684,000
% Change from Previous Year		84.26%	-7.55%	8.00%	61.67%	0.00%	0.74%
General Fund	228,304	0	0	0	0	0	0
% Change from Previous Year	56.27%	-100.00%					

Projected and Monitored by: Planning & Development Services Financial Manager

Notes on Budget Projections: A comprehensive costing of services was conducted in 2003. This resulted in the adoption of a new fee schedule which more accurately reflects 50% cost recovery.

DATE PREPARED: October, 2000

PREPARED BY: Trish Jimenez

LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE: Planning & Development Services - Historic Preservation

FUND(S): Planning & Development Services Fund
REVENUE ACCOUNT(S): 38-941000-2632 (Historic Preservation Fees)
 38-942000-2404 (Historic Preservation Demolition Permit Fees)

LEGAL AUTHORIZATION: 4-20, Boulder Revised Code, 1981

SOURCE: Individuals who apply for Landmark Designation or Demolition are required to pay a fee to initiate and complete the review/approval process.

USE: Revenues are used to support the provision of basic municipal services.

PAYMENT RATES: Fees for Landmark Designation are nominal to help recover a small portion of the costs to provide this service. Demolition Fees are based on 50% of the full cost recovery for services provided.

METHOD OF PAYMENT: Payment made directly to the City of Boulder.

FREQUENCY OF COLLECTION: Payment in full is due when the application is submitted to the City.

EXEMPTIONS: None.

EXPIRATION: None.

COLLECTED BY: City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue:							
Plng. & Development Svcs. Fund	0	250	250	20,141	25,000	20,000	20,000
% Change from Previous Year		-72%	0%	7956%	24%	-20%	0%
General Fund	900	0	0	0	0	0	0
% Change from Previous Year							

Projected and Monitored by: Planning & Development Services Financial Manager

Notes on Budget Projections: Fees for Lankmark Demolition Permits were added in 2003.

DATE PREPARED: February, 2001
PREPARED BY: Trish Jimenez
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Info Resources

REVENUE TITLE: Planning & Development Services - Information Resources Fees

FUND(S): Planning & Development Services Fund
REVENUE ACCOUNT(S): 38-993000, 38-951000, 38-952000, 38-953000, 38-954000 & 38-955000

LEGAL AUTHORIZATION: Non-codified Administrative Fee List

SOURCE: Fees are paid by individuals purchasing specific map items or requesting mapping and Geographic Information Systems (GIS) services.
USE: Revenues are deposited in the Planning & Development Services Fund to support information services.

PAYMENT RATES: Fees are based on full cost recovery for services and direct cost recovery of map items provided to citizens.
METHOD OF PAYMENT: Payment made directly to the City of Boulder.
FREQUENCY OF COLLECTION: Payment in full is due when the application is submitted to the City.
EXEMPTIONS: None.
EXPIRATION: None.
COLLECTED BY: City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue:							
Plng. & Development Svcs. Fund	0	54,052	32,354	102,776	90,000	90,000	90,000
% Change from Previous Year		-21%	-40%	218%	-12%	-12%	0%
General Fund Revenue	68,810	0	0	0	0	0	0
% Change from Previous Year	544%						

Projected and Monitored by: Planning & Development Services Financial Manager

Notes on Budget Projections: Projections are based on a fee schedule calculated to recover the costs of services and of reproduction.

DATE PREPARED: January, 1996
PREPARED BY: Trish Jimenez
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Rental Housing

REVENUE TITLE: Planning & Development Services - Rental Housing Licensing Fees

FUND(S): Planning & Development Services Fund
REVENUE ACCOUNT(S): 38-922000

LEGAL AUTHORIZATION: 4-20-18, Boulder Revised Code, 1981

SOURCE: Fees are paid by individuals or individuals requesting rental licenses.
USE: Revenues are deposited in the Planning & Development Services Fund to process applications for rental property licensing .

PAYMENT RATES: Fees are based on 60% of cost recovery for services provided.
METHOD OF PAYMENT: Payment made directly to the City of Boulder.
FREQUENCY OF COLLECTION: Payment in full is due when the application is submitted to the city.
EXEMPTIONS: None.
EXPIRATION: None.
COLLECTED BY: City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue							
Plng. & Development Srvs. Fund	0	1,000	23,415	45,040	86,585	65,000	75,000
% Change from Previous Year		-46%	2242%	92%	92%	44%	15%
General Fund Revenue	1,840	0					
% Change from Previous Year	-98.15%						

Projected and Monitored by: Planning & Development Services Financial Manager

Notes on Budget Projections: As a result of the comprehensive costing of services, a new fee schedule which more accurately reflects 60% cost recovery has been adopted. Projections are based on the number of rental properties anticipated for license renewal each year.

DATE PREPARED: January, 1996
PREPARED BY: Trish Jimenez
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Snow Remov

REVENUE TITLE: Planning & Development Services - Snow Removal

FUND(S): Planning & Development Services Fund
REVENUE ACCOUNT(S): 38-999200-3702

LEGAL AUTHORIZATION: 8-2-13, Boulder Revised Code, 1981

SOURCE: Reimbursement required of individuals who necessitate city action on sidewalk snow removal.
USE: Revenues are deposited in the Planning & Development Services Fund to reimburse the city for expenses incurred.

PAYMENT RATES: Fees are based on full cost recovery for services provided (contracted service plus overhead).
METHOD OF PAYMENT: Payment made directly to the City of Boulder.
FREQUENCY OF COLLECTION: Transactions may occur infrequently and only following a major snow storm.
EXEMPTIONS: None.
EXPIRATION: None.
COLLECTED BY: City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue Png. & Development Srvs. Fund	0	867	0	0	0	0	0
% Change from Previous Year							
Revenue % Change from Previous Year	0	0	0	0	0	0	0

Projected and Monitored by: Planning & Development Services Financial Manager

Notes on Budget Projections: Revenue is too sporadic and minimal to project.

DATE PREPARED: March, 1997
PREPARED BY: Trish Jimenez
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

6/29/2004 04 Sound Monitoring

REVENUE TITLE: Planning & Development Services - Sound Monitoring

FUND(S): Planning & Development Services Fund
REVENUE ACCOUNT(S): 38-999300

LEGAL AUTHORIZATION: Non-codified Administrative Fee List

SOURCE: Fees are paid by individuals who sponsor events that include music or any other activity that requires sound monitoring to ensure compliance with noise ordinances.
USE: Revenues are deposited in the Planning & Development Services Fund to support sound monitoring services.

PAYMENT RATES: Fees are based on full cost recovery for services provided.
METHOD OF PAYMENT: Payment made directly to the City of Boulder.
FREQUENCY OF COLLECTION: Transactions occur occasionally - primarily during summer months when most events are held.
EXEMPTIONS: None.
EXPIRATION: None.
COLLECTED BY: City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Revenue							
Plng. & Development Srvs. Fund	0	1,058	1,740	1,186	1,500	1,500	1,500
% Change from Previous Year		-14%	64%	-32%	26%	0%	0%
General Fund Revenue	1,233	0					
% Change from Previous Year	-48%						

Projected and Monitored by: Planning & Development Services Financial Manager

Notes on Budget Projections: Projections are based on past year's activity levels and city policy related to events exempt from this fee.

DATE PREPARED: February, 2001
PREPARED BY: Trish Jimenez
LAST REVIEW/UPDATE: June, 2004

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE:	Planning & Development Services - Permit, Plan Check and Contractor Licensing Fees
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FUND(S):	Planning & Development Services Fund 38-921000-2430 (Contractor/Inspection Licensing Fees) 38-923000-2588 (Revocable Right-of-Way Permit/Lease)
REVENUE ACCOUNT(S):	38-931000 (Right-of-Way Fees) 38-932000 (Utility Permit & Misc. Fees) 38-933000 (Building Permit & Plan Review Fees) 38-934000 (Floodplain & Wetland Permit Review Fees) 38-935000 (Sign Code Fees)

LEGAL AUTHORIZATION:	4-20-4, 4-20-18, 4-20-20, 4-20-21, 4-20-48, 4-20-52 & 4-20-53, Boulder Revised Code, 1981
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SOURCE:	Fees are paid by individuals or groups of individuals requesting licensing or engaged in construction activity.
USE:	Revenues are deposited in the Planning & Development Services Fund to support licensing and construction related services, sign inspection services, and reimburse the City for plan review services.

PAYMENT RATES:	Fees are based on full cost recovery for services provided.
METHOD OF PAYMENT:	Payment made directly to the City of Boulder.
FREQUENCY OF COLLECTION:	Payment in full is due when the application is submitted to the City.
EXEMPTIONS:	None.
EXPIRATION:	None.
COLLECTED BY:	City of Boulder, Planning & Development Services

REVENUE HISTORY AND PROJECTION:		2000	2001	2002	2003	2004	2004	2005
		Actual	Actual	Actual	Actual	Adopted	Revised	Projected
Revenue								
Plng. & Development Srvs. Fund		0	4,059,501	3,751,267	4,218,024	3,793,332	3,993,332	4,181,960
% Change from Previous Year			23%	-8%	12%	-10%	5%	5%
General Fund		3,156,385	0	0	0	0	0	0
% Change from Previous Year		2%						
Transportation Fund		69,669	0	0	0	0	0	0
% Change from Previous Year		-46%						
Water Fund		10,696	0	0	0	0	0	0
% Change from Previous Year		-56%						

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
Wastewater Fund % Change from Previous Year	10,696 -56%	0	0	0	0	0	0
Flood Control Utility Fund Rev % Change from Previous Year	1,175 -11%	0	0	0	0	0	0
Flood Control Fund % Change from Previous Year	47,687 -50%	0	0	0	0	0	0

Projected and Monitored by:	Planning & Development Services Financial Manager
Notes on Budget Projections:	As a result of the comprehensive costing of services, a new fee schedule which more accurately reflects the full cost of providing the service has been adopted. Projections are based on historical data and available development trend information. It is anticipated that building activity will remain at current levels for the next few years.

DATE PREPARED:	January, 1996
PREPARED BY:	Trish Jimenez
LAST REVIEW/UPDATE:	June, 2004

NOTE: For 1997-2000, the following fees were tracked separately, but have been combined as a result of the reorganizational structure: Contractor Licenses, Revocable Right-of-Way Permits/Leases, Energy Code Calculation Fee, Sign Permit, Plan Check Fee, Elevator Certification Fee, Fire Permit and Wetland Permit Reviews.

RECREATION ACTIVITY FUND

**CITY OF BOULDER
REVENUE MANUAL**

REVENUE TITLE: Parks and Recreation User Fees

FUND(S): General Fund & Parks and Recreation Revenue Fund
REVENUE ACCOUNT(S): 41-xxxxxx-202x (admissions)
 41-95xxxx-202x (instruction/activity fees)
 41-xxxxxx-220x (concessions)
 41-932400-202x (reservoir fees)
 41-xxxxxx-220x (sale of goods)
 41-932400-2421 (boat permits)
LEGAL AUTHORIZATION: 4-20, Boulder Revised Code, 1981
 2-2-16, Boulder Revised Code, 1981

SOURCE: Individuals who choose to participate in classes, trips, leagues and special events offered by the Parks and Recreation Department; also, individuals who choose to utilize the Parks and Recreation facilities (recreation centers, golf course, reservoir)
USE: Revenues are used to offset a portion of the cost of the services provided

PAYMENT RATES: See the quarterly Parks and Recreation brochure for current services/programs and fees.
METHOD OF PAYMENT: Payment made directly to the City of Boulder
FREQUENCY OF COLLECTION: Payment is made at the time of registration or, for services/programs that do not require pre-registration, at the time of use of the facility of service
EXEMPTIONS: Reduced rates for low income participants are available
EXPIRATION: None
COLLECTED BY: City of Boulder Parks and Recreation staff

REVENUE HISTORY AND PROJECTION (in \$1,000s):

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Adopted	2004 Revised	2005 Projected
General Fund Revenue	6,015	0	0	0	0	0	0
% Change from Previous Year	9.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Parks & Recreation Revenue	0	5,217	5,097	5,911	6,827	6,827	7,131
% Change from Previous Year	0.00%	0.00%	0.00%	15.97%	15.50%	15.50%	4.45%

Projected and Monitored by: Parks and Recreation Fees are projected and monitored by the Departmental Administrative Analyst, Superintendents, and Supervisors.

Notes on Budget Projections:	Beginning with the actual experience for the previous year(s), a projection is developed based on the following indicators/assumptions: <ul style="list-style-type: none">- changes in market rates- projected changes in usage- City of Boulder Pricing Policy Guidelines
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DATE PREPARED:	January, 1996
PREPARED BY:	Jim Reasor
LAST REVIEW/UPDATE:	June, 2004

CITY OF BOULDER CITYWIDE PRICING POLICY GUIDELINES

I. INTRODUCTION

The guidelines in this document represent the City of Boulder's approach to establishing user fees. The guidelines provide a framework for individual departments to use in identifying services which should be fee-based and in determining the appropriate level for the fee.

In addition to the citywide guidelines, each department will have a written policy describing the method for setting user fees within that area. As an individual department's user fees come up for a comprehensive review by Council, they will be evaluated in terms of the guidelines and, if appropriate, a plan for aligning them more closely with the citywide guidelines will be implemented.

II. OVERVIEW

A. When establishing user fees, the following should be taken into consideration:

1. Whether the service benefits the community in general or only the individual or group receiving the service.
2. Whether the individual or group receiving the service generated the need and therefore the costs of providing the service.
3. Whether imposing the full cost fee would pose a hardship on specific service users or other providers.
4. Whether community values sanction taxpayer subsidization of the cost of service for certain special needs individuals (e.g. disabled or low-income).
5. Whether the level of the fee affects demand for the service:
 - a. Is it possible and desirable to manage demand for a service by changing the level of the fee? (Increasing a fee may cause significant decline in demand for the service and, correspondingly, decreasing a fee may create a significant increase in demand.)
 - b. Are there competing providers of the service in the public or private sector? (The existence of competition may determine a competitive "market rate" for the service.)

III. PRICING POLICY GUIDELINES

The general guidelines of the City of Boulder regarding user fees is based upon the following considerations:

A. Full Cost Recovery:

1. User fees should recover the full cost of services which benefit specific groups or individuals. An example of this type of service is beach operations at the Boulder Reservoir.
2. User fees should recover the full cost for those services provided to persons who generate the need for those services. An example of this type of service is a special event that requires Police presence.
3. The following criteria are used to determine if a service should be included in this category, **keeping in mind that a service does not have to meet every criteria:**
 - a) The individual or group using the service is the primary beneficiary.
 - b) The level of service use attributed to a user is known.
 - c) Administrative costs of imposing and collecting the fee are not excessive.
 - d) Imposing a full cost fee would not place the City at a competitive disadvantage.
 - e) The service is usually provided by the private sector, but may also be provided by the public sector.

B. Partial Cost Recovery:

1. User fees may recover less than full cost for those services for which the City desires to manage demand. An example of this type of service is the Downtown Employees Bus Pass Program.
2. User fees may recover only partial cost from those individuals who cannot pay full cost due to economic hardship. An example of this type of service is the Reduced Rate Program in the Parks and Recreation Department.
3. A user fee may not recover full cost if competitive market conditions make a full cost fee undesirable. An example of this type of service is an aerobics class offered through the Parks and Recreation Department.
4. The following criteria are used to determine if a service should be included in this category, **keeping in mind that a service does not have to meet every criteria:**

- a) Services benefit those who participate but the community at large also benefits.
- b) The level of service use attributed to a user is known.
- c) Administrative costs of imposing and collecting the fee are not excessive.
- d) Imposing a full cost fee would place the City at a competitive disadvantage.
- e) The service is usually provided by the public sector, but may also be provided by the private sector.

C. No Cost Recovery:

- 1. Tax dollars should support essential City services that are available to and benefit everyone in the community. An example of this type of service is City Clerk election services.
- 2. The following criteria are used to determine if a service should be included in this category, **keeping in mind that a service does not have to meet every criteria:**
 - a) The service is equally available to everyone in the community and should benefit everyone.
 - b) Because the service is basic, it is difficult to determine benefits received by one user.
 - c) The level of service attributable to a user is not known.
 - d) Administrative costs of imposing and collecting a fee exceed revenue expected from the fee.
 - e) Imposing the fee would place the City at a serious competitive disadvantage.
 - f) The service is **primarily** provided by the public sector.
 - g) Charging a fee would result in undesirable behavior.

D. "Enterprise or Profit" Center:

- 1. User fees could recover more than the full cost for a service in order to subsidize other services provided to the community.
- 2. The following criteria are used to determine if a service should be included in this category, **keeping in mind that a service does not have to meet every criteria:**
 - a) Individuals or groups benefit from the service and there is little community benefit.
 - b) The level of service use attributable to a user is known.
 - c) There is excess demand for the service; therefore, allocation of limited services is required.

- d) Administrative costs of imposing and collecting the fee are not excessive.
- e) The service is provided at market price by the private sector.

E. Other Considerations:

- 1. Administrative costs of collecting fees should be small relative to the revenue generated from the fee.
- 2. Non-residents do not pay the full level of City taxes. Therefore, non-residents will pay a premium of 25% above the standard fee for the service.

IV. DEFINITIONS

A. Costs

1. Direct Costs

Direct costs are all the specific, identifiable expenses associated with the actual provision of a service.

2. Indirect Costs

a. Department Overhead

Department overhead includes the administrative costs of the Department and earmarked operating reserve accounts, Fund debt service (when part of the cost of providing a service), and contractual payments as appropriate.

b. Citywide Overhead

Citywide overhead includes the costs of all the City's general support services (e.g. Finance, Human Resources...) as well as citywide equipment replacement costs. In this costing of services, the 1994 Cost Allocation Plan identifies these costs, which are then distributed to cost centers.

3. Add-Ins/Take-Outs

When a service to the public is supported by activity budgeted in another cost center, fund or department, the costs that activity are "taken out" of the cost center providing support and "added in" to the cost center most directly providing the identified service to the public.

B. Fees

1. Full Cost Fee

A fee that recovers the total cost of a service (the sum of direct and all indirect costs).

2. Partial Cost Fee

A fee that recovers something less than the full cost. This could be a percentage of direct costs, all direct costs, direct plus a percentage of indirect, etc.

3. Market Rate Fee

Once the market is defined by identifying all providers of an identical service (i.e., private sector providers, other municipalities, etc.), then a market rate fee can be set. A market rate fee is based on demand for a service. The fee is set at the highest level the market will bear for the service in question.

C. Sources of Funds

Funding sources for services provided directly to the public can include revenues generated from taxes, grants, fees, or some combination of these three.