

FUND FINANCIALS

CITY OF BOULDER
2005 FUND FINANCIAL
GENERAL FUND

	A	B	AU	AY	BA	BC	BE	BG	BI
1		Consumer Price Index	1.10%	1.50%	2.10%	2.70%	2.70%	2.80%	2.90%
4		Sales Tax Growth	-5.21%	-0.60%	-0.02%	1.72%	1.81%	3.69%	3.69%
5		1/5/2005	ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJEC
6			2003	2004	2005	2006	2007	2008	2009
36		TOTAL BEGINNING RESOURCES	\$11,004	\$9,488	\$8,187	\$8,222	\$8,690	\$9,172	\$
37		REVENUE:							
38		Sales/Use Tax (2002-incl prev BURA "surplus")	28,620	29,050	30,068	31,101	32,225	33,413	3
40		Sales/Use Tax Adjmnt Based on Revised Projectio	0	(662)	(1,976)	(1,068)	(592)	0	
41		Add'l Sales/Use Tax (29th Street)	0	0	600	610	621	644	
42		0.15% Extension	3,105	3,158	3,268	3,381	3,503	3,632	
43		Food Service Tax	356	382	405	417	430	444	
47		Property Tax	11,632	12,142	12,454	12,765	13,084	13,412	1
50		Public Safety Property Tax	3,822	3,992	3,908	4,025	4,146	4,270	
51		Cable TV Franchise	876	783	806	830	855	878	
54		Liquor Occupation Tax	514	519	535	551	567	584	
55		Telephone Occupation Tax	768	768	768	768	768	768	
56		Accommodation Tax	2,197	2,307	2,376	2,447	2,521	2,596	
57		Admission Tax	410	390	400	410	420	431	
58		Xcel Franchise Fee	2,998	3,298	3,397	3,499	3,604	3,712	
59		Specific Ownership Tax	1,398	1,540	1,586	1,634	1,683	1,733	
60		Tobacco Tax	435	435	435	435	435	435	
61		NPP Revenue	0	0	72	72	72	72	
62		Meters-Out of Parking Districts	284	290	295	295	295	295	
66		Sale of Other Services	234	239	243	248	253	258	
67		Sale of Goods	46	47	49	50	52	53	
69		Licenses	155	157	161	166	171	176	
70		Court Fees and Charges	1,429	1,400	1,500	1,545	1,591	1,639	
71		Parking Violations	2,358	1,931	2,181	2,181	2,181	2,181	
73		Other Fines & Penalties	5	10	10	10	10	11	
75		Court Awards-DUI & Seized Property	40	40	40	41	42	44	
76		Photo Radar Revenue	785	936	959	983	1,008	1,033	
77		Other Governmental	5	10	10	10	10	11	
78		Interest Income	527	498	451	355	359	363	
80		Rental Income	117	42	44	45	46	48	
82		Other Revenue	1,890	325	338	352	366	380	
84		Public Safety Fund Balance	6,207	0	0	0	0	0	
85		BURA Operating Fund Balance	171	0	0	0	0	0	
86		Housing/Human Services Fees	220	226	228	229	230	231	
87		Parks Fees (see Other Revenue)	171	155	163	164	165	165	
93		Reserve Adjustment	1,799	0	0	0	0	0	
97		SUB-TOTAL CURRENT REVENUE	73,574	64,407	65,774	68,553	71,123	73,914	7
98		Percent Change from Prior Year	26.93%	-12.46%	2.12%	4.22%	3.75%	3.92%	
99		Other Revenue							
100		Grants	1,096	862	799	823	848	873	
102		Public Safety Fund Grants	31	0	0	0	0	0	
103		Meters-Within Parking Districts	1,303	1,420	1,455	1,455	1,455	1,455	
104		Trash Hauler Occupation Tax	997	1,007	1,485	1,495	1,247	1,258	
106		Bond Reserves	250	250	380	380	380	380	
107		.15 Sales Tax	3,103	3,093	3,135	3,338	3,509	3,632	
108		SUB-TOTAL OTHER REVENUE	6,780	6,632	7,254	7,491	7,439	7,598	
110									

CITY OF BOULDER
2005 FUND FINANCIAL
GENERAL FUND

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1		Consumer Price Index	1.10%	1.50%	2.10%	2.70%	2.70%	2.80%	2.90%
4		Sales Tax Growth	-5.21%	-0.60%	-0.02%	1.72%	1.81%	3.69%	3.69%
5	1/5/2005		ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJEC
6			2003	2004	2005	2006	2007	2008	2009
111	TRANSFERS IN:								
119		Cost Allocation - Current Opr Costs-All Funds	6,394	6,331	6,221	5,971	6,031	6,091	
120		Other Transfers	101	68	68	70	72	74	
133		CAGID -Mall Maintenance	30	0	0	0	0	0	
134		Mall Reimbursement from CAGID (see Revenue)	373	384	392	500	500	500	
137		SUB-TOTAL TRANSFERS IN	6,898	6,783	6,681	6,541	6,603	6,665	
138	TOTAL SOURCES OF FUNDS		98,256	87,310	87,896	90,806	93,855	97,349	10
140		City Council	279	280	281	286	291	297	
141		Municipal Court	1,190	1,237	1,292	1,314	1,336	1,364	
143		City Attorney	1,744	1,680	1,637	1,665	1,692	1,728	
146		City Manager (including Internal Audit)	918	962	1,192	1,212	1,232	1,259	
147		West Nile Virus Program	259	0	300	300	300	300	
148		Economic Vitality Program	121	250	361	361	361	361	
149		Conference and Visitors Bureau	601	593	592	621	640	659	
150		Non-departmental	440	259	133	135	138	140	
151		Contingency	40	111	111	113	115	117	
152		Fuel Contingency	0	160	0	0	0	0	
154		Extraordinary Personnel Expense	0	160	111	113	115	117	
155		Environmental Affairs	1,211	987	1,485	1,495	1,247	1,258	
156		DUHMD/Parking Svcs	1,017	820	876	891	906	925	
157		Mall Improvements	116	0	0	0	0	0	
158		BID	255	0	0	0	0	0	
159		Public Affairs	962	932	620	630	641	655	
161		Unemployment & Volunteer Ins	77	108	108	110	87	88	
162		Property & Casualty Ins.	1,397	1,241	1,539	1,609	2,067	2,635	
163		Compensated Absences	997	281	311	311	311	311	
164		Employee Benefit Ins.	158	0	0	0	0	0	
165		Worker's Compensation (Refund)	(219)	0	0	0	0	0	
166		Public Safety Worker's Comp (Refund)	(38)	0	0	0	0	0	
167		Information Technology	5,283	3,351	3,545	3,605	3,665	3,743	
168		IT/Computer Replacement Funding	0	824	581	591	601	613	
169		IT/Technology Funding	0	50	0	50	51	52	
170		IT/Telecommunications Funding	100	44	44	45	45	46	
172		Human Resources	1,476	1,426	1,171	1,191	1,211	1,236	
173		Finance	2,318	2,507	2,264	2,302	2,341	2,390	
174		Campaign Financing	40	0	41	0	43	0	
175		Police	21,990	21,718	22,680	23,111	23,499	23,997	2
177		Fire	10,698	10,370	10,996	11,181	11,369	11,610	1
180		Public Works	3,258	1,488	1,618	1,645	1,673	1,708	
181		Municipal Facilities Fund	0	750	780	811	843	877	
183		Equipment Replacement	0	24	24	24	25	25	
185		Facilities Renovation & Replacement	569	536	401	579	602	627	
186		Parks	6,192	3,625	3,889	3,954	4,021	4,106	
192		Arts	181	179	189	192	195	200	
193		Real Estate (Open Space)	205	106	111	113	115	117	
194		Housing/Human Services	4,927	4,395	4,417	4,495	4,621	4,736	
198		Annual Merit Added to Base	0	0	0	900	1,815	2,754	

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4		Sales Tax Growth	-5.21%	-0.60%	-0.02%	1.72%	1.81%	3.69%	3.69%
5		1/5/2005							
6			ACTUAL 2003	REVISED 2004	APPROVED 2005	PROJECTED 2006	PROJECTED 2007	PROJECTED 2008	PROJEC 2009
200		Greenhouse Gas Program	0	100	0	0	0	0	
201		Budget Restorations for 2004	0	2,314	0	0	0	0	
213		Add'l Budget Reductions (one-time)	0	(400)	(300)	0	0	0	
214		Downtown EcoPass	0	0	93	0	0	0	
215		BURA	226	0	0	0	0	0	
221		Carryovers (all depts)	1,635	0	0	0	0	0	
242		Humane Society Bldg Loan	115	115	112	113	113	113	
247		Police/Fire Old Hire Contribution	247	247	247	247	247	247	
253		SUB-TOTAL USES	70,985	63,880	63,852	66,314	68,572	71,413	7
255		DEBT							
256		Existing Debt	2,096	2,398	2,080	1,731	1,728	1,724	
257		SUB-TOTAL DEBT	2,096	2,398	2,080	1,731	1,728	1,724	
258		TRANSFERS OUT							
260		Recreation Activity Fund	1,522	1,234	1,297	1,319	1,341	1,369	
261		Planning and Development Services Fund	2,382	1,901	1,846	1,877	1,909	1,949	
263		Affordable Housing Fund	486	336	387	394	400	409	
264		Library Fund	5,078	4,537	5,072	5,157	5,244	5,355	
265		Open Space Fund (Mountain Parks)	1,222	1,012	927	943	958	979	
266		CAGID and UHGID Funds (Parking Meter Revenue)	1,342	1,420	1,455	1,455	1,455	1,455	
267		CAGID (one-time xfer from reserves for 10th & Wa)	358	0	0	0	0	0	
268		Plng and Dvlpmnt Srvc Fund (Excise Tax Admin)	5	5	5	5	5	5	
270		Transportation (one-time xfer for Broadway)	112	0	0	0	0	0	
276		Misc One-time Transfers	540	0	0	0	0	0	
280		SUB-TOTAL TRANSFERS OUT	13,047	10,445	10,989	11,149	11,312	11,521	1
281		.15 ALLOCATION							
282		Debt Service (Muni renovation portion)	121	121	120	120	121	120	
283		Debt Service (Parks&Recreation portion)	443	443	443	441	443	442	
284		O&M Four Mile Complex (P&R)	142	156	184	225	261	283	
285		Dedicated Human Services	1,208	1,237	1,254	1,335	1,404	1,453	
286		Dedicated Environment	242	247	251	267	281	291	
287		Dedicated Youth Opportunity	242	247	251	267	281	291	
289		Dedicated Arts	242	247	251	267	281	291	
290		SUB-TOTAL .15 ALLOCATION	2,640	2,700	2,753	2,922	3,071	3,170	
318		TOTAL USES OF FUNDS	88,768	79,423	79,674	82,117	84,683	87,828	9
319		SURPLUS/(DEFICIT) ANNUAL REVENUE-EXP	(1,516)	(1,601)	35	468	482	349	
320		ENDING BALANCE	9,488	7,887	8,222	8,690	9,172	9,521	
324									
325		DESIGNATIONS: Designated Reserve	10%	10%	10%	10%	10%	10%	
326		Unrestricted Reserve	8,503	7,586	7,612	7,837	8,076	8,379	
329		Total Reserve Designations	8,503	7,586	7,612	7,837	8,076	8,379	
330		SURPLUS/(DEFICIT) vs. RESERVE GOAL	984	301	610	853	1,095	1,143	
331		PROPOSED SAVINGS/REDUCTIONS							
332		Budget Savings		(300)	0	0	0	0	
341		TOTAL REDUCTIONS		(300)	0	0	0	0	
343		REVISED ENDING BALANCE	9,488	8,187	8,222	8,690	9,172	9,521	
344									

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5	1/5/2005		ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJEC
6			2003	2004	2005	2006	2007	2008	2009
345		DESIGNATIONS: Designated Reserve	10%	10%	10%	10%	10%	10%	
346		Unrestricted Reserve	8,503	7,556	7,612	7,837	8,076	8,379	
349		Total Reserve Designations	8,503	7,556	7,612	7,837	8,076	8,379	
350		SURPLUS/(DEFICIT) vs. RESERVE GOAL	984	631	610	853	1,095	1,143	

**CITY OF BOULDER
2005 FUND FINANCIAL**

COMMUNITY HOUSING ASSISTANCE PROGRAM FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 2,225,679	\$ 4,084,277	\$ 40,097	\$ 39,682	\$ 40,872	\$ 42,099	\$ 43,362	\$ 44,662
SOURCES OF FUNDS:								
Property Tax	\$ 1,170,242	\$ 1,222,138	\$ 1,258,802	\$ 1,296,566	\$ 1,335,463	\$ 1,375,527	\$ 1,416,793	\$ 1,459,297
Development Tax	338,538	250,000	230,000	470,000	183,000	126,000	92,000	70,000
Interest	67,805	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Transfer from CDBG/interest for sec 108 loan			23,333	22,000				
Housing Authority Loan Repayment	788,804							
Proceeds from Sale of Units	202,686							
Other	4,806							
TOTAL SOURCES OF FUNDS	\$ 2,572,881	\$ 1,522,138	\$ 1,562,135	\$ 1,838,566	\$ 1,568,463	\$ 1,551,527	\$ 1,558,793	\$ 1,579,297
USES OF FUNDS:								
Operating:								
Program Management	\$ 233,297	\$ 267,995	\$ 267,545	\$ 275,572	\$ 283,839	\$ 292,354	\$ 301,124	\$ 310,158
Housing Authority Transfer	20,318	20,318	20,745	21,180	21,625	22,079	22,543	23,016
Total Operating Uses of Funds	253,615	288,314	288,290	296,752	305,464	314,433	323,667	333,174
Transfers to Other Funds								
Cost Allocation	17,093	16,925	16,980	17,489	18,014	18,555	19,111	19,684
Excise Tax Administration	4,607	4,607	4,699	4,840	4,985	5,135	5,289	5,448
Transfer to CDBG for section 108 loan			114,280	63,250				
Total Transfers to Other Funds	21,700	21,532	135,959	85,580	22,999	23,689	24,400	25,132
Capital Improvements Program:								
Acquisition/Rehabilitation/Construction	438,968	1,447,270	1,138,302	1,455,044	1,238,774	1,212,142	1,209,425	1,219,650
Housing Authority Bridge Loan								
Total Capital Improvements Program	438,968	1,447,270	1,138,302	1,455,044	1,238,774	1,212,142	1,209,425	1,219,650
Project Carryovers & Encumbrances		3,809,202						
TOTAL USES OF FUNDS	\$ 714,283	\$ 5,566,318	\$ 1,562,551	\$ 1,837,376	\$ 1,567,237	\$ 1,550,264	\$ 1,557,492	\$ 1,577,957
UNRESTRICTED FUND BALANCE	\$ 4,084,277	\$ 40,097	\$ 39,682	\$ 40,872	\$ 42,099	\$ 43,362	\$ 44,662	\$ 46,002
DESIGNATIONS:								
Designated Reserve *	-	-	-	-	-	-	-	-
Sick/Vacation/Bonus Liability	-	39,682	39,682	40,872	42,099	43,362	44,662	46,002
Total Reserve	-	39,682	39,682	40,872	42,099	43,362	44,662	46,002
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ 4,084,277	\$ 415	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ (0)

* There is no need for a "designated reserve" as the CHAP allocation process allows the Capital Improvements Program to function as a reserve.

**CITY OF BOULDER
2005 FUND FINANCIAL**

CAPITAL DEVELOPMENT FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 3,020,027	\$ 3,567,027	\$ 1,329,670	\$ 1,155,367	\$ 650,042	\$ 625,696	\$ 892,028	\$ 1,162,076
SOURCES OF FUNDS								
Excise Taxes	\$ 510,027	\$ 387,692	\$ 379,938	\$ 372,339	\$ 364,892	\$ 357,594	\$ 357,594	\$ 357,594
Rent from City Buildings	6,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
Interest on Investments	75,654	60,401	25,131	23,107	13,001	12,514	17,841	23,242
TOTAL SOURCES OF FUNDS	\$ 592,181	\$ 458,593	\$ 415,569	\$ 405,946	\$ 388,393	\$ 380,608	\$ 385,935	\$ 391,336
USES OF FUNDS								
Cost Allocation	\$ 27,062	\$ 26,796	\$ 25,173	\$ 26,432	\$ 27,753	\$ 29,141	\$ 30,598	\$ 32,128
Excise Tax Administration	4,607	4,607	4,699	4,840	4,985	5,135	5,289	5,448
Total Operating Uses of Funds	31,669	31,403	29,872	31,272	32,738	34,276	35,887	37,576
Continuation Projects	13,515	50,000	530,000	80,000	380,000	80,000	80,000	80,000
New projects	-	1,000,000	30,000	800,000	-	-	-	-
Total Capital Uses of Funds	13,515	1,050,000	560,000	880,000	380,000	80,000	80,000	80,000
Carryovers & Encumbrances	-	1,614,547	-	-	-	-	-	-
Mid-Year Adjustments-to-Base	-	-	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 45,184	\$ 2,695,950	\$ 589,872	\$ 911,272	\$ 412,738	\$ 114,276	\$ 115,887	\$ 117,576
FUND BALANCE - END OF YEAR	\$ 3,567,027	\$ 1,329,670	\$ 1,155,367	\$ 650,042	\$ 625,696	\$ 892,028	\$ 1,162,076	\$ 1,435,836
Restricted Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
N Boulder Library	1,578,131	43,131	43,131	43,131	43,131	43,131	43,131	43,131
Total Reserves	2,078,131	543,131	543,131	543,131	543,131	543,131	543,131	543,131
SURPLUS (DEFICIT) vs RESERVES	\$ 1,488,896	\$ 786,539	\$ 612,236	\$ 106,911	\$ 82,565	\$ 348,897	\$ 618,945	\$ 892,705

**CITY OF BOULDER
2005 FUND FINANCIALS**

PLANNING & DEVELOPMENT SERVICES

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
Historic Tax Credit	1,247	-	-	-	-	-	-	-
Time Center	2,981	-	-	-	-	-	-	-
Other Operating & Capital Projects (includes 109000)	-	-	-	-	-	-	-	-
TOTAL OPERATING PROJECTS USES OF FUNDS	250,668	-	-	-	-	-	-	-
ENCUMBRANCES, CARRYOVERS, ATBs	-	326,682	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 7,718,639	\$ 7,666,474	\$ 7,505,228	\$ 7,654,832	\$ 7,807,429	\$ 7,963,078	\$ 8,121,839	\$ 8,283,776
Restricted Reserve Adjustment	-	46,697	25,000	25,000	25,000	25,000	25,000	25,000
UNRESTRICTED FUND BALANCE	\$ 1,754,873	\$ 1,705,002	\$ 1,719,004	\$ 1,721,217	\$ 1,712,362	\$ 1,682,928	\$ 1,631,705	\$ 1,557,435
Operating Reserve	245,641	245,571	249,573	253,261	257,060	260,916	264,830	268,802
Susan Osborne Park Improvement Fund	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420
State Historic Tax Credit Fund	20,429	20,429	20,429	20,429	20,429	20,429	20,429	20,429
Sick/Vacation/Bonus Accrual Adjustment	388,801	402,409	416,493	424,823	433,320	441,986	450,826	648,087
SURPLUS (DEFICIT) vs. RESERVE GOAL	\$ 1,098,582	\$ 1,035,173	\$ 1,031,088	\$ 1,021,284	\$ 1,000,133	\$ 958,177	\$ 894,201	\$ 618,697

**CITY OF BOULDER
2005 FUND FINANCIAL**

AFFORDABLE HOUSING FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 943,982	\$ 1,558,517	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCES OF FUNDS:								
Cash In Lieu of Affordable Units	\$ 506,193	\$ 1,308,000	\$ 1,230,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Transfer from General Fund	652,413	514,000	386,710	392,511	398,398	404,374	410,440	416,596
Fannie Mae Line of Credit Proceeds	600,000	2,520,000	600,000	600,000	600,000			
Proceeds from Line of Credit Projects			156,000	156,000	156,000	3,156,000	156,000	156,000
Transfer from City Housing Funds								
Interest	28,460							
Proceeds from Sale of Units	126,131							
Fees from Resale of Units	4,000		60,000	72,000	82,000	92,000	104,000	114,000
MMHP Owner Repayment		217,000						
TOTAL SOURCES OF FUNDS	\$ 1,917,197	\$ 4,559,000	\$ 2,432,710	\$ 2,720,511	\$ 2,736,398	\$ 5,152,374	\$ 2,170,440	\$ 2,186,596
USES OF FUNDS:								
Operating:								
Program Management	\$ 28,899	\$ 37,816	\$ 115,758	\$ 119,231	\$ 122,808	\$ 126,492	\$ 130,287	\$ 134,196
Total Operating Uses of Funds	28,899	37,816	115,758	119,231	122,808	126,492	130,287	134,196
Transfers to Other Funds								
Cost Allocation	2,374	2,351	25,990	26,770	7,530	7,756	7,989	8,228
Total Transfers to Other Funds	2,374	2,351	25,990	26,770	7,530	7,756	7,989	8,228
Debt Service & Fees on Fannie Mae Line of Credit	24,239	169,000	720,000	720,000	720,000	3,060,000		
Debt Service on BTV-Pollard site			229,600	229,600	229,600	229,600	229,600	229,600
Debt Service on Mapleton Mobile Home Park	-	250,000	250,000					
Capital Improvements Program:								
Acquisition/Rehabilitation/Construction	456,495	1,429,833	1,030,362	1,763,160	1,793,340	1,864,015	1,936,641	1,947,217
Affordable Housing Fee Waivers	160,651	150,000	90,000	91,350	92,720	94,111	95,523	96,956
BoulderTransit Village &/or Mapleton MHP	630,004	2,587,000						
Total Capital Improvements Program	1,247,150	4,166,833	1,120,362	1,854,510	1,886,060	1,958,126	2,032,164	2,044,172

**CITY OF BOULDER
2005 FUND FINANCIAL**

AFFORDABLE HOUSING FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
Project Carryovers & Encumbrances		1,462,517						
TOTAL USES OF FUNDS	\$ 1,302,662	\$ 6,088,517	\$ 2,461,710	\$ 2,720,511	\$ 2,736,398	\$ 5,152,374	\$ 2,170,440	\$ 2,186,596
UNRESTRICTED FUND BALANCE	\$ 1,558,517	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DESIGNATIONS:								
Designated Reserve *	-	-	-	-	-	-	-	-
Sick/Vacation/Bonus Liability	-	-	-	-	-	-	-	-
Total Reserve	-	-	-	-	-	-	-	-
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ 1,558,517	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**CITY OF BOULDER
2005 FUND FINANCIAL**

.25 SALES TAX FUND

	2003	2004	2005	2006	2007	2008	2009	2010
	ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	\$ 3,829,548	\$ 3,550,041	\$ 797,424	\$ 464,615	\$ 431,005	\$ 590,539	\$ 634,462	\$ 759,438
SOURCES OF FUNDS								
Sales Tax	\$ 5,174,861	\$ 5,153,000	\$ 5,222,000	\$ 5,561,229	\$ 5,845,614	\$ 6,020,982	\$ 6,201,612	\$ 6,387,660
Interest	95,756	150,000	105,000	110,000	115,000	120,000	125,000	130,000
Intergovernmental Revenue	39,921	123,110	-	-	-	-	-	-
Other Revenues	125,486	10,000	80,000	80,000	80,000	80,000	80,000	80,000
Transfer From Worker's Compensation Fund	-	-	-	-	-	-	-	-
TOTAL SOURCES OF FUNDS	\$ 5,436,024	\$ 5,436,110	\$ 5,407,000	\$ 5,751,229	\$ 6,040,614	\$ 6,220,982	\$ 6,406,612	\$ 6,597,660
USES OF FUNDS								
Operating & Maintenance	\$ 1,501,466	\$ 2,373,764	\$ 1,961,414	\$ 1,994,769	\$ 2,061,819	\$ 2,131,276	\$ 2,203,233	\$ 2,277,778
Civic Park Complex	57,047	119,929	75,000	75,000	75,000	75,000	75,000	75,000
Historical & Cultural	15,154	115,761	50,000	50,000	50,000	50,000	50,000	50,000
Capital Refurbishment	1,057,898	961,591	777,722	797,282	817,465	838,291	900,491	922,665
Total Operating Uses of Funds	2,631,565	3,571,045	2,864,136	2,917,051	3,004,284	3,094,567	3,228,724	3,325,443
Transfers To Other Funds								
Cost Allocation	133,172	131,862	195,853	201,729	207,780	214,014	220,434	227,047
Windy Gap Proceeds	-	-	-	-	-	-	-	-
Employee Benefit Insurance Fund	-	-	-	-	-	-	-	-
Total Transfers	133,172	131,862	195,853	201,729	207,780	214,014	220,434	227,047
Debt Service								
Total Debt Service (Note Debt reduced in 2000-2002 for refund)	2,052,026	2,398,942	2,429,093	2,385,193	2,428,953	2,421,453	2,385,453	2,385,959
Capital Improvement Program								
Capital Projects	898,768	2,086,878	250,727	280,866	240,063	447,025	447,025	447,025
TOTAL USES OF FUNDS	\$ 5,715,531	\$ 8,188,727	\$ 5,739,809	\$ 5,784,839	\$ 5,881,080	\$ 6,177,059	\$ 6,281,636	\$ 6,385,474
FUND BALANCE END OF YEAR	\$ 3,550,041	\$ 797,424	\$ 464,615	\$ 431,005	\$ 590,539	\$ 634,462	\$ 759,438	\$ 971,624
Designations:								
Newcomer Legacy	(187,949)	(187,949)						
Sick & Vacation Liability Reserve	(201,823)	(207,878)	(214,114)	(220,537)	(227,154)	(233,968)	(240,987)	(248,217)
SURPLUS/(DEFICIT) VS. RESERVE GOAL	\$ 3,160,269	\$ 401,597	\$ 250,501	\$ 210,468	\$ 363,385	\$ 400,494	\$ 518,451	\$ 723,407

**CITY OF BOULDER
2005 FUND FINANCIAL**

LIBRARY FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 321,759	\$ 283,321	\$ 153,612	\$ 153,612	\$ 153,612	\$ 153,612	\$ 153,612	\$ 153,612
SOURCES OF FUNDS								
Library Fund Revenues								
Property Tax	\$ 487,110	\$ 508,715	\$ 521,433	\$ 534,469	\$ 547,830	\$ 561,526	\$ 575,564	\$ 589,953
Fees: Overdue	93,305	92,000	92,000	92,000	92,000	92,000	92,000	92,000
Fees: Reserve Charge	13,398	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Facility Rental	3,375	5,000	3,000	3,000	3,000	3,000	3,000	3,000
Food Service	3,079	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Interest on Investment	9,538	17,000	8,000	8,000	8,000	8,000	8,000	8,000
Other								
Gifts								
Miscellaneous/Third Party Revenues	26,860	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Federal LSCA Grant	12,484							
Gates Foundation Grant		5,138						
Total Library Fund Revenues	649,149	671,353	667,933	680,969	694,330	708,026	722,064	736,453
Transfer from the General Fund	5,078,041	5,099,538	5,071,736	5,173,494	5,277,221	5,382,956	5,490,738	5,600,605
TOTAL SOURCES OF FUNDS	\$ 5,727,190	\$ 5,770,891	\$ 5,739,669	\$ 5,854,462	\$ 5,971,552	\$ 6,090,983	\$ 6,212,802	\$ 6,337,058
USES OF FUNDS								
Operating								
Programs	\$ 5,765,628	\$ 5,760,743	\$ 5,739,669	\$ 5,854,462	\$ 5,971,552	\$ 6,090,983	\$ 6,212,802	\$ 6,337,058
Fund Balance Expenditures	-	-	-	-	-	-	-	-
Total Operating Uses of Funds	5,765,628	5,760,743	5,739,669	5,854,462	5,971,552	6,090,983	6,212,802	6,337,058
Carryovers and Encumbrances								
Carryover Budget	-	5,138						
Carryover Encumbrances	-	134,719						
Total Carryovers and Encumbrances	-	139,857	-	-	-	-	-	-
Mid Year Adjustments to Base	-	-	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 5,765,628	\$ 5,900,600	\$ 5,739,669	\$ 5,854,462	\$ 5,971,552	\$ 6,090,983	\$ 6,212,802	\$ 6,337,058
UNRESTRICTED FUND BALANCE	\$ 283,321	\$ 153,612	\$ 153,612	\$ 153,612	\$ 153,612	\$ 153,612	\$ 153,612	\$ 153,612
DESIGNATIONS								
Designated Reserve - 10% of LF Revenues (changed from 5% to 10% beginning in 2004)	32,457	67,135	66,793	68,097	69,433	70,803	72,206	73,645
SURPLUS/DEFICIT vs. RESERVE GOAL	\$ 250,864	\$ 86,477	\$ 86,819	\$ 85,515	\$ 84,179	\$ 82,809	\$ 81,406	\$ 79,967

**CITY OF BOULDER
2005 FUND FINANCIAL**

RECREATION ACTIVITY FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	\$ 618,619	\$ 803,746	\$ 615,521	\$ 367,792	\$ 237,833	\$ 149,367	\$ 105,563	\$ 109,766
SOURCES OF FUNDS								
Recreation Revenue	\$ 4,718,972	\$ 5,257,121	\$ 5,161,487	\$ 5,471,176	\$ 5,690,023	\$ 5,917,624	\$ 6,154,329	\$ 6,400,502
Golf Revenue	1,506,539	1,685,894	1,599,773	1,647,766	1,697,199	1,748,115	1,800,559	1,854,575
Reservoir Revenue	633,768	651,652	665,801	685,775	706,348	727,538	749,364	771,845
Interest Income	-	-	-	-	-	-	-	-
Transfers From the General Fund	1,526,379	1,400,222	1,297,390	1,329,825	1,383,018	1,438,338	1,495,872	1,555,707
Transfers From Worker's Compensation Fund	50,000	50,000	80,000	80,000	80,000	80,000	80,000	80,000
Transfers From Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
TOTAL SOURCES OF FUNDS	\$ 8,448,658	\$ 9,057,889	\$ 8,817,451	\$ 9,227,542	\$ 9,569,588	\$ 9,924,616	\$ 10,293,124	\$ 10,675,630
USES OF FUNDS								
Recreation	\$ 6,289,230	\$ 7,092,748	\$ 6,972,515	\$ 7,181,690	\$ 7,397,141	\$ 7,619,055	\$ 7,847,627	\$ 8,083,056
Administration	-	170,030	187,236	192,853	198,639	204,598	210,736	217,058
Golf	1,399,385	1,389,421	1,401,834	1,459,198	1,517,566	1,578,269	1,641,400	1,707,056
Reservoir	551,593	593,915	503,595	523,759	544,709	566,497	589,157	612,723
Total Operating Uses of Funds	8,240,208	9,246,114	9,065,180	9,357,501	9,658,055	9,968,419	10,288,921	10,619,895
Transfers To Other Funds								
Transfer to the General Fund	23,323	-	-	-	-	-	-	-
Total Transfers	23,323	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 8,263,531	\$ 9,246,114	\$ 9,065,180	\$ 9,357,501	\$ 9,658,055	\$ 9,968,419	\$ 10,288,921	\$ 10,619,895
Reserve for Budget Adjustment	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 803,746	\$ 615,521	\$ 367,792	\$ 237,833	\$ 149,367	\$ 105,563	\$ 109,766	\$ 165,501
Reserve for Compensated Absences	(11,136)	(11,470)	(11,814)	(12,168)	(12,533)	(12,909)	(13,296)	(13,695)
Operating Reserve	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(49,999)
Total Reserves	(61,136)	(61,470)	(61,814)	(62,168)	(62,533)	(62,909)	(63,296)	(63,694)
UNRESTRICTED FUND BALANCE	\$ 742,610	\$ 554,051	\$ 305,978	\$ 175,665	\$ 86,834	\$ 42,654	\$ 46,470	\$ 101,807

**CITY OF BOULDER
2005 FUND FINANCIAL**

OPEN SPACE FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 13,865,116	\$ 13,564,098	\$ 9,970,586	\$ 8,482,008	\$ 8,383,814	\$ 9,222,109	\$ 11,164,723	\$ 13,882,779
SOURCES OF FUNDS								
Net Sales Tax Revenue	\$ 15,110,599	\$ 18,145,000	\$ 18,386,000	\$ 19,579,000	\$ 20,582,000	\$ 21,307,067	\$ 22,093,298	\$ 22,908,540
Investment Income	263,171	255,000	255,000	255,000	255,000	255,000	255,000	255,000
Lease & Misl Revenue	308,204	245,000	245,000	245,000	245,000	245,000	245,000	245,000
BMPA Payment from Boulder County	-	-	-	-	-	-	-	-
Proceeds of BMPA Notes Issued	-	-	-	-	-	-	-	-
Other Financing Sources	117,941	-	-	-	-	-	-	-
General Fund Transfer	1,221,462	1,011,921	927,150	954,965	983,614	1,013,122	1,043,516	1,074,821
Grants	29,609	-	-	-	-	-	-	-
Total Annual Sources of Funds	\$ 17,050,986	\$ 19,646,028	\$ 19,813,150	\$ 21,033,965	\$ 22,065,614	\$ 22,820,189	\$ 23,636,814	\$ 24,483,362
USES OF FUNDS								
General Operating Expenditures	\$ 5,428,782	\$ 6,676,179	\$ 7,312,671	\$ 7,586,896	\$ 7,871,404	\$ 8,166,582	\$ 8,472,829	\$ 8,790,560
Administrative Budget Adjustment	-	-	-	-	-	-	-	-
Prior Year Carryover & Encumbrances	-	401,776	-	-	-	-	-	-
Administrative Transfer	801,129	793,249	754,793	783,098	812,464	842,931	874,541	907,337
Total Operating Uses of Funds	6,229,911	7,871,204	8,067,464	8,369,993	8,683,868	9,009,513	9,347,370	9,697,896
CAPITAL IMPROVEMENTS PROGRAM								
Continuation Projects	1,550,348	3,830,000	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000
Bond Proceeds & Carryover	-	1,932,150	-	-	-	-	-	-
Proceeds from BMPA Notes	-	-	-	-	-	-	-	-
Total Capital Improvements Program	1,550,348	5,762,150	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000
DEBT SERVICE USES OF FUNDS								
Debt Service - BMPA	3,075,706	3,141,272	2,811,796	2,530,097	2,391,539	1,726,361	1,426,293	1,425,936
Debt Service - Bonds & Notes	6,496,039	6,464,914	6,472,469	6,282,068	6,201,913	6,191,700	6,195,095	6,186,185
Total Debt Service Uses of Funds	9,571,745	9,606,186	9,284,265	8,812,165	8,593,451	7,918,061	7,621,388	7,612,121
TOTAL USES OF FUNDS	\$ 17,352,004	\$ 23,239,540	\$ 21,301,729	\$ 21,132,159	\$ 21,227,319	\$ 20,877,575	\$ 20,918,758	\$ 21,260,018
FUND BALANCE - END OF YEAR	\$ 13,564,098	\$ 9,970,586	\$ 8,482,008	\$ 8,383,814	\$ 9,222,109	\$ 11,164,723	\$ 13,882,779	\$ 17,106,123
OSBT CONTINGENCY RESERVE	5,475,000	5,475,000	5,475,000	5,475,000	5,475,000	5,475,000	5,475,000	5,475,000
REVENUE BOND RESERVE	-	-	-	-	-	-	-	-
OTHER RESERVES	890,000	890,000	890,000	890,000	890,000	890,000	890,000	890,000
SUBTOTAL - RESERVES	6,365,000	6,365,000	6,365,000	6,365,000	6,365,000	6,365,000	6,365,000	6,365,000
UNRESTRICTED FUND BALANCE	\$ 7,199,098	\$ 3,605,586	\$ 2,117,008	\$ 2,018,814	\$ 2,857,109	\$ 4,799,723	\$ 7,517,779	\$ 10,741,123

**CITY OF BOULDER
2005 FUND FINANCIAL**

AIRPORT FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 599,907	\$ 652,711	\$ 592,189	\$ 596,941	\$ 601,768	\$ 606,674	\$ 611,659	\$ 616,728
SOURCES OF FUNDS								
Airport Rental	\$ 354,636	\$ 365,275	\$ 376,233	\$ 387,520	\$ 399,146	\$ 411,120	\$ 423,454	\$ 436,158
Fuel Flowage Fees	2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942
Fuel Tax Refund	6,118	6,118	6,118	6,118	6,118	6,118	6,118	6,118
Federal Grant	375,515	239,950	-	-	-	-	-	-
State Grant	-	13,291	-	-	-	-	-	-
Interest on Investments	12,907	13,165	13,165	13,165	13,165	13,165	13,165	13,165
TOTAL SOURCES OF FUNDS	\$ 752,118	\$ 640,741	\$ 398,458	\$ 409,745	\$ 421,371	\$ 433,345	\$ 445,679	\$ 458,383
USES OF FUNDS								
Operating:								
Airport Management	\$ 230,174	\$ 299,349	\$ 305,135	\$ 314,289	\$ 323,718	\$ 333,429	\$ 343,432	\$ 353,735
PW Support Services	9,502	502	-	-	-	-	-	-
Transportation Administration	7,093	16,644	13,759	14,172	14,597	15,035	15,486	15,950
Operating Reserve	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Subtotal Operating Uses of Funds	246,769	326,495	328,894	338,461	348,315	358,464	368,918	379,686
Transfers:								
Cost Allocation	38,929	38,935	54,813	56,457	58,151	59,896	61,693	63,543
TOTAL OPERATING USES OF FUNDS	285,698	365,430	383,707	394,918	406,466	418,360	430,611	443,229
TOTAL CAPITAL USES OF FUNDS	413,616	-	-	-	-	-	-	-
CARRYOVERS & ENCUMBRANCES	-	265,833	-	-	-	-	-	-
MID-YEAR ADJUSTMENTS-TO-BASE	-	60,000	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 699,314	\$ 691,263	\$ 383,707	\$ 394,918	\$ 406,466	\$ 418,360	\$ 430,611	\$ 443,229
Restricted Reserve Adjustment	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
FUND BALANCE - END OF YEAR	\$ 652,711	\$ 592,189	\$ 596,941	\$ 601,768	\$ 606,674	\$ 611,659	\$ 616,728	\$ 621,882
Designations:								
Designated Reserve	71,425	91,357	95,927	98,730	101,616	104,590	107,653	110,807
Sick & Vacation Liability Reserve	24,725	25,467	26,231	27,018	27,828	28,663	29,523	30,409
Less: Total Reserve Designations	96,150	116,824	122,157	125,747	129,445	133,253	137,176	141,216
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ 556,562	\$ 475,365	\$ 474,783	\$ 476,021	\$ 477,229	\$ 478,406	\$ 479,552	\$ 480,666

**CITY OF BOULDER
2005 FUND FINANCIAL**

TRANSPORTATION DEVELOPMENT FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 3,173,915	\$ 3,890,066	\$ 1,863,879	\$ 602,749	\$ 810,004	\$ 50,378	\$ 285,879	\$ 169,302
SOURCES OF FUNDS								
Transportation Excise Tax	\$ 1,219,784	\$ 998,829	\$ 1,028,794	\$ 1,059,658	\$ 1,091,447	\$ 1,091,447	\$ 1,091,447	\$ 1,091,447
Interest Income	81,725	84,177	86,702	89,303	91,982	94,742	97,584	100,511
Reimbursements	162,585	1,162,000	2,521,000	400,000	3,078,000	100,000	100,000	100,000
TOTAL SOURCES OF FUNDS	\$ 1,464,094	\$ 2,245,006	\$ 3,636,496	\$ 1,548,961	\$ 4,261,430	\$ 1,286,189	\$ 1,289,031	\$ 1,291,959
USES OF FUNDS								
Operating:								
Operating Expenditures	\$ 209,370	\$ 288,483	\$ 291,309	\$ 300,049	\$ 309,050	\$ 318,321	\$ 327,871	\$ 337,707
Transfers:								
Cost Allocation	9,811	9,714	6,618	6,817	7,021	7,232	7,449	7,672
Excise Tax Administration	4,607	4,607	4,699	4,840	4,985	5,135	5,289	5,448
Subtotal Transfers to Other Funds	14,418	14,321	11,317	11,657	12,006	12,366	12,737	13,121
TOTAL OPERATING USES OF FUNDS	223,788	302,804	302,626	311,705	321,056	330,688	340,608	350,828
TOTAL CAPITAL USES OF FUNDS	524,155	450,000	4,595,000	1,030,000	4,700,000	720,000	1,065,000	1,065,000
CARRYOVERS & ENCUMBRANCES	-	3,355,804	-	-	-	-	-	-
MID-YEAR ADJUSTMENTS-TO-BASE	-	162,585	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 747,943	\$ 4,271,193	\$ 4,897,626	\$ 1,341,705	\$ 5,021,056	\$ 1,050,688	\$ 1,405,608	\$ 1,415,828
FUND BALANCE - END OF YEAR	\$ 3,890,066	\$ 1,863,879	\$ 602,749	\$ 810,004	\$ 50,378	\$ 285,879	\$ 169,302	\$ 45,433
Designations:								
Less: Designated Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ 3,865,066	\$ 1,838,879	\$ 577,749	\$ 785,004	\$ 25,378	\$ 260,879	\$ 144,302	\$ 20,433

**CITY OF BOULDER
2005 FUND FINANCIAL**

TRANSPORTATION FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
HHS	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Planning & Development Services Fund	170,706	170,706	174,120	179,344	184,724	190,266	195,974	201,853
Subtotal Transfers to Other Funds	1,576,623	1,558,448	1,331,316	1,365,975	1,405,124	1,445,448	1,486,981	1,529,761
Debt Payments:								
Boulder Transit Village	-	-	123,630	123,630	123,630	123,630	123,630	123,630
TOTAL OPERATING USES OF FUNDS	12,640,404	14,695,196	14,678,463	15,106,827	15,551,493	16,009,499	16,481,245	16,967,144
Capital Improvements Program:								
TOTAL CAPITAL USES OF FUNDS	12,448,624	4,930,000	3,700,000	1,507,000	9,737,000	3,433,000	3,426,000	1,600,000
CARRYOVERS & ENCUMBRANCES	-	14,758,898	-	-	-	-	-	-
MID-YEAR ADJUSTMENTS-TO-BASE	-	(634,473)	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 25,089,028	\$ 33,749,621	\$ 18,378,463	\$ 16,613,827	\$ 25,288,493	\$ 19,442,499	\$ 19,907,245	\$ 18,567,144
Add: Operating Reserve Adjustment	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
FUND BALANCE - END OF YEAR	\$ 9,307,548	\$ 2,289,281	\$ 1,528,250	\$ 2,449,791	\$ 1,133,002	\$ 648,925	\$ 792,086	\$ 1,846,302
Designations:								
Sick & Vacation Liability Reserve	688,730	688,730	602,043	602,043	602,043	602,043	602,043	602,043
Undergrounding Cost Share Pgm Designation	259,788	239,616	89,616	-	-	-	-	-
Less: Total Reserve Designations	948,518	928,346	691,659	602,043	602,043	602,043	602,043	602,043
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ 8,359,030	\$ 1,360,935	\$ 836,591	\$ 1,847,748	\$ 530,959	\$ 46,882	\$ 190,043	\$ 1,244,259

**CITY OF BOULDER
2005 FUND FINANCIAL**

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT - FOREST GLEN

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED
UNAPPROPRIATED FUND BALANCE						
Beginning of Year	\$ 2,751	\$ 2,240	\$ 2,074	\$ -	\$ -	\$ -
SOURCES OF FUNDS						
Property Tax	\$ 5,339	\$ 5,644	\$ 3,865	\$ -	\$ -	\$ -
Specific Ownership Tax	414	400	264	-	-	-
Interest on Investments	78	-	-	-	-	-
Transfers from Other Funds:						
City of Boulder - ECO Pass Subsidy	2,517	2,490	2,490	-	-	-
City of Boulder - Administration Cost Subsidy	861	860	860	-	-	-
TOTAL SOURCES OF FUNDS	\$ 9,209	\$ 9,394	\$ 7,479	\$ -	\$ -	\$ -
USES OF FUNDS						
Operating:						
RTD ECO Pass Cost	\$ 7,280	\$ 8,300	\$ 8,300	\$ -	\$ -	\$ -
Annual Administration Cost	1,160	860	860	-	-	-
Election Cost	856	-	-	-	-	-
Rebate Program	346	400	400	-	-	-
Subtotal Operating Uses of Funds	9,642	9,560	9,560	-	-	-
Transfers to Other Funds: Interest	78	-	-	-	-	-
TOTAL OPERATING USES OF FUNDS	9,720	9,560	9,560	-	-	-
TOTAL CAPITAL USES OF FUNDS	-	-	-	-	-	-
CARRYOVERS & ENCUMBRANCES	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 9,720	\$ 9,560	\$ 9,560	\$ -	\$ -	\$ -
FUND BALANCE - END OF YEAR	\$ 2,240	\$ 2,074	\$ 0	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ 2,240	\$ 2,074	\$ 0	\$ -	\$ -	\$ -

**CITY OF BOULDER
2005 FUND FINANCIAL**

HOME INVESTMENT PARTNERSHIP GRANT FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCES OF FUNDS:								
Federal Grant Revenue Received	\$ 448,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Federal Grant		870,638	870,000	860,000	860,000	860,000	860,000	860,000
Available Prior Years Grant Balances		1,133,056						
Third Party Reimbursements		2,677						
TOTAL SOURCES OF FUNDS	\$ 448,208	\$ 2,006,371	\$ 870,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000
USES OF FUNDS:								
Operating:								
Program Management	\$ 62,330	\$ 79,089	\$ 78,006	\$ 82,292	\$ 82,181	\$ 82,066	\$ 81,948	\$ 81,827
Total Operating Uses of Funds	62,330	79,089	78,006	82,292	82,181	82,066	81,948	81,827
Transfers to Other Funds								
Cost Allocation	8,054	7,975	3,600	3,708	3,819	3,934	4,052	4,173
Total Transfers to Other Funds	8,054	7,975	3,600	3,708	3,819	3,934	4,052	4,173
HOME Program:								
Housing Activities	377,824	786,251	788,394	774,000	774,000	774,000	774,000	774,000
Total HOME Program	377,824	786,251	788,394	774,000	774,000	774,000	774,000	774,000
Program Carryovers & Encumbrances	-	1,133,056	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 448,208	\$ 2,006,371	\$ 870,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000
UNRESTRICTED FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DESIGNATIONS:								
Designated Reserve	-	-	-	-	-	-	-	-
Sick/Vacation/Bonus Liability	-	-	-	-	-	-	-	-
Total Reserve*	-	-	-	-	-	-	-	-
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* This fund cannot have designated reserves because expenses are funded only on a reimbursable basis by the Department of Housing and Urban Development.

**CITY OF BOULDER
2005 FUND FINANCIAL**

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ -	\$ -	\$ 2,000,000	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -
SOURCES OF FUNDS:								
Federal Grant Revenue Received	\$ 1,160,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Federal Grant	-	1,141,000	1,106,770	1,073,567	1,041,360	1,010,119	979,816	950,421
Available Prior Years Grant Balances	-	1,243,264	-	-	-	-	-	-
Sale Proceeds-BHP/interest on prepayment for sec 108*	964,905	3,038,105	23,333	22,000	-	-	-	-
Transfer from CHAP for section 108 loan*	-	-	114,280	63,250	-	-	-	-
Third Party Reimbursements	53,083	6,403	-	-	-	-	-	-
TOTAL SOURCES OF FUNDS	\$ 2,178,645	\$ 5,428,772	\$ 1,244,383	\$ 1,158,817	\$ 1,041,360	\$ 1,010,119	\$ 979,816	\$ 950,421
USES OF FUNDS:								
Operating:								
Program Management	\$ 173,454	\$ 205,528	\$ 202,394	\$ 208,466	\$ 214,720	\$ 221,161	\$ 227,796	\$ 234,630
Total Operating Uses of Funds	173,454	205,528	202,394	208,466	214,720	221,161	227,796	234,630
Transfers to Other Funds								
Transfer to CHAP/interest on BHP prepayment			23,333	22,000				
Cost Allocation	15,564	15,411	18,070	18,612	19,170	19,746	20,338	20,948
Total Transfers to Other Funds	15,564	15,411	41,403	40,612	19,170	19,746	20,338	20,948
Total Debt Service & Principal on Section 108 Drive In Theater Property Loan*	964,905	1,038,105	1,014,280	1,163,250	-	-	-	-
CDBG Program:								
Community Development/Housing Activities	1,024,722	932,814	886,306	846,489	807,470	769,212	731,681	694,843
Total CDBG Program	1,024,722	932,814	886,306	846,489	807,470	769,212	731,681	694,843
Program Carryovers & Encumbrances	-	1,236,914	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 2,178,645	\$ 3,428,772	\$ 2,144,383	\$ 2,258,817	\$ 1,041,360	\$ 1,010,119	\$ 979,816	\$ 950,421
UNRESTRICTED FUND BALANCE	\$ -	\$ 2,000,000	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF BOULDER
2005 FUND FINANCIAL**

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
DESIGNATIONS:								
Designated Reserve	-	2,000,000	1,100,000	-	-	-	-	-
Sick/Vacation/Bonus Liability	-	-	-	-	-	-	-	-
Total Reserve**	-	2,000,000	1,100,000	-	-	-	-	-
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Since the CDBG is the collateral for the Section 108 Loan from the Department of Housing and Urban Development (HUD), this fund serves as a flow through account for the repayment of the loan starting in 2003. This loan was used to purchase the Drive In Theater property on behalf of the City of Boulder Housing Authority. The source of funding for repayment of the loan will be sale proceeds from the Drive In site and transfer of funds from CHAP to cover remaining interest payments in last two years of loan.

** This fund cannot have designated reserves because expenses are funded only on a reimbursable basis by HUD. The exception to this is in 2004 and 2005 - repayment from Boulder Housing Partners in advance of HUD section 108 loan schedule will be held here until needed for loan repayment.

**CITY OF BOULDER
2005 FUND FINANCIAL**

WATER UTILITY FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$47,301,843	\$37,621,177	\$25,355,772	\$22,184,048	\$12,352,512	\$12,796,112	\$10,767,003	\$10,578,755
SOURCES OF FUNDS								
Operating--								
Sale of Water to General Cust	\$18,488,321	\$15,985,418	\$18,826,452	\$19,429,921	\$20,052,737	\$20,896,449	\$21,775,665	\$22,691,877
Projected Rate Increase	- 3%	547,063 3%	564,794 3%	582,898 3%	802,109 4%	835,858 4%	871,027 4%	907,675 4%
Bulk/Irrigation Water Sales	212,804	83,000	73,000	73,000	73,000	73,000	73,000	73,000
Hydroelectric Revenue	1,291,837	1,255,000	1,430,000	1,490,000	1,500,000	1,485,000	1,500,000	1,410,000
Public Fire Protection	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous Operating Revenues	45,317	32,500	32,500	32,500	32,500	32,500	32,500	32,500
TOTAL OPERATING SOURCES OF FUNDS	20,038,279	17,917,981	20,941,745	21,623,318	22,475,346	23,337,807	24,267,191	25,130,053
Non-Operating--								
Plant Investment Fees	2,403,038	2,950,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Connection Charges	180,677	125,000	150,000	150,000	150,000	150,000	150,000	150,000
Special Assessments	388	10,000	10,000	5,000	5,000	5,000	5,000	5,000
State & Federal Grants	115,000	33,000	-	-	-	-	-	-
Interest on Investments	1,102,065	861,419	521,115	665,521	370,575	511,844	430,680	528,938
Miscellaneous Non-Operating	25,892	23,900	17,500	17,500	17,500	17,500	17,500	17,500
Payment from County - Caribou Acquisition	1,635,640	9,272,956	-	-	-	-	-	-
Transfers from Other Funds	-	404,550	-	-	-	-	-	-
TOTAL NON-OPERATING SOURCES OF FUNDS	5,462,700	13,680,825	2,948,615	3,088,021	2,793,075	2,934,344	2,853,180	2,951,438
TOTAL SOURCES OF FUNDS	\$25,500,979	\$31,598,806	\$23,890,360	\$24,711,340	\$25,268,422	\$26,272,151	\$27,120,371	\$28,081,490
USES OF FUNDS								
Operating--								
Operating Expenditures	\$ 9,261,114	\$ 8,882,575	\$ 9,955,590	\$10,254,258	\$10,561,885	\$10,878,742	\$11,205,104	\$11,541,257
Windy Gap Payment	1,837,524	1,931,441	2,079,657	2,083,375	2,086,314	2,093,779	2,118,567	2,146,532
Emergency Reserve	-	310,000	300,000	309,000	318,270	327,818	337,653	347,782
Sick/Vacation Accrual	31,089	100,000	100,000	103,000	106,090	109,273	112,551	115,927
TOTAL OPERATING USES OF FUNDS	11,129,727	11,224,016	12,435,247	12,749,633	13,072,559	13,409,612	13,773,875	14,151,499
Debt--								
Betasso Hydroelectric GO Bond	353,088	367,403	365,653	-	-	-	-	-
BRWTP 1996 Revenue Bond	912,522	910,477	912,794	908,440	912,766	910,060	915,457	913,440
Silver Lake 1999 Revenue Bond	1,233,903	1,240,082	1,239,974	1,238,110	1,240,095	1,235,139	1,240,134	1,237,927
Barker/ AMR/ Caribou 2000 Revenue Bond	2,246,258	2,255,586	2,271,458	2,273,436	2,272,002	2,271,988	2,266,540	2,265,277
Lakewood Pipeline 2001 Revenue Bond	2,195,681	2,181,152	2,179,419	2,181,069	2,180,919	2,178,969	2,180,202	2,174,452
Arbitrage Payment	91,978	100,000	-	-	-	-	-	-
TOTAL DEBT SERVICE	7,033,430	7,054,700	6,969,298	6,601,055	6,605,782	6,596,156	6,602,333	6,591,096

**CITY OF BOULDER
2005 FUND FINANCIAL**

WATER UTILITY FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
Transfers Out--								
Cost Allocation	1,182,213	1,157,712	1,084,626	1,193,089	1,312,397	1,443,637	1,588,001	1,746,801
Planning & Development Services	159,718	159,718	162,912	167,800	172,834	178,019	183,359	188,860
Other Transfers	-	10,000	10,000	10,300	10,609	10,927	11,255	11,593
TOTAL TRANSFERS OUT	1,341,931	1,327,430	1,257,538	1,371,188	1,495,840	1,632,583	1,782,615	1,947,254
Capital Improvements Program--								
TOTAL CAPITAL USES OF FUNDS	8,168,474	6,875,000	6,800,000	14,233,000	4,075,000	7,100,000	5,600,000	5,300,000
BOULDER CANYON TRANSMISSION LINE - BOND	8,176	-	-	-	-	-	-	-
LAKWOOD PIPELINE - BOND	7,106,923	6,011,561	-	-	-	-	-	-
BARKER/AMR/ COLD SPRINGS/CARIBOU BOND	424,073	-	-	-	-	-	-	-
ENCUMBRANCES, CARRYOVERS & MID-YR ATB's	-	11,781,504	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$35,212,734	\$44,274,211	\$27,462,083	\$34,954,876	\$25,249,182	\$28,738,351	\$27,758,823	\$27,989,849
Emergency Reserve Adjustment	-	310,000	300,000	309,000	318,270	327,818	337,653	347,782
Sick/Vacation Accrual Adjustment	31,089	100,000	100,000	103,000	106,090	109,273	112,551	115,927
FUND BALANCE - END OF YEAR	\$37,621,177	\$25,355,772	\$22,184,048	\$12,352,512	\$12,796,112	\$10,767,003	\$10,578,755	\$11,134,106
Designated Reserves -								
Bond Reserves	6,322,941	6,322,941	6,322,941	6,322,941	6,322,941	6,322,941	6,322,941	6,322,941
Vacation/Sick/Bonus Liability	627,239	646,056	665,438	685,401	705,963	727,142	748,956	771,425
TOTAL RESERVES	6,950,180	6,968,997	6,988,379	7,008,342	7,028,904	7,050,083	7,071,897	7,094,366
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$30,670,997	\$18,386,774	\$15,195,669	\$ 5,344,170	\$ 5,767,208	\$ 3,716,920	\$ 3,506,857	\$ 4,039,740
OPERATING RESERVE (GOAL 20-25%)	289.27%	180.09%	135.52%	45.97%	47.83%	29.71%	27.00%	29.95%

**CITY OF BOULDER
2005 FUND FINANCIAL**

WASTEWATER UTILITY FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$10,286,921	\$11,667,986	\$ 7,390,374	\$ 8,428,117	\$ 7,240,693	\$ 7,046,432	\$ 7,451,798	\$ 7,451,572
SOURCES OF FUNDS								
Operating--								
Sewer Charges to General Customers	\$ 8,089,903	\$ 7,668,174	\$ 8,144,521	\$ 9,792,972	\$11,775,070	\$14,158,344	\$15,321,593	\$16,273,371
Projected Rate Increase	- 12%	460,090 6%	1,628,904 20%	1,958,594 20%	2,355,014 20%	1,132,667 8%	919,296 6%	813,669 5%
Surcharge/ Pretreatment Fees	127,783	132,000	120,500	120,500	120,500	120,500	120,500	120,500
Cogeneration Revenues	81,436	80,000	80,000	80,000	80,000	80,000	80,000	80,000
TOTAL OPERATING SOURCES OF FUNDS	8,299,122	8,340,264	9,973,925	11,952,066	14,330,583	15,491,511	16,441,389	17,287,539
Non-Operating--								
Plant Investment Fees	426,491	420,000	420,000	420,000	420,000	420,000	420,000	420,000
Connection Charges	17,554	9,500	11,500	11,500	11,500	11,500	11,500	11,500
Special Assessments	197,627	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Interest on Investments	251,468	252,197	147,807	252,844	217,221	281,857	298,072	372,579
Miscellaneous Non-Operating	39,924	23,130	25,000	26,250	1,500	1,500	1,500	1,500
Sale of Capital Assets	752,894	-	-	-	-	-	-	-
Projected Bond - WWTP Improvements	-	-	32,378,500	-	-	-	-	8,692,200
Projected Bond - Biosolids Composting Facility	-	-	15,646,000	-	-	-	-	-
Projected Bond - Biosolids Handling & Dewatering	-	-	6,519,500	-	-	-	-	-
TOTAL NON-OPERATING SOURCES OF FUNDS	1,685,958	724,827	55,168,307	730,594	670,221	734,857	751,072	9,517,779
TOTAL SOURCES OF FUNDS	\$ 9,985,080	\$ 9,065,091	\$65,142,232	\$12,682,660	\$15,000,804	\$16,226,368	\$17,192,461	\$26,805,318
USES OF FUNDS								
Operating--								
Operating Expenditures	\$ 6,036,443	\$ 6,550,295	\$ 6,788,750	\$ 6,992,413	\$ 7,202,185	\$ 7,418,250	\$ 7,640,798	\$ 7,870,022
Budget Addition - WWTP Improvements	-	-	-	-	648,000	889,920	916,618	944,116
Budget Addition - Biosolids Composting Facility	-	-	-	212,500	437,750	450,883	464,409	478,341
Emergency Reserve	-	210,000	210,000	216,300	222,789	229,473	236,357	243,448
Sick/Vacation Accrual	50,718	75,000	75,000	77,250	79,568	81,955	84,413	86,946
TOTAL OPERATING USES OF FUNDS	6,087,161	6,835,295	7,073,750	7,498,463	8,590,291	9,070,480	9,342,595	9,622,872
Debt--								
Projected Bond - WWTP Improvements	-	-	2,101,125	2,801,500	2,801,500	2,801,500	2,801,500	3,553,600
Projected Bond - Biosolids Composting Facility	-	-	1,015,313	1,353,750	1,353,750	1,353,750	1,353,750	1,353,750
Projected Bond - Biosolids Handling & Dewatering	-	-	423,075	564,100	564,100	564,100	564,100	564,100
Marshall Landfill 1996 Revenue Bond	184,662	183,908	187,746	185,932	188,683	185,727	187,453	183,616
TOTAL DEBT SERVICE	184,662	183,908	3,727,259	4,905,282	4,908,033	4,905,077	4,906,803	5,655,066
Transfers Out--								
Cost Allocation	645,798	639,446	765,073	841,580	925,738	1,018,312	1,120,143	1,232,157
Planning & Development Services	160,204	160,204	163,408	168,310	173,359	178,560	183,917	189,435
TOTAL TRANSFERS OUT	806,002	799,650	928,481	1,009,890	1,099,097	1,196,872	1,304,060	1,421,592

**CITY OF BOULDER
2005 FUND FINANCIAL**

WASTEWATER UTILITY FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
Capital Improvements Program-- TOTAL CAPITAL USES OF FUNDS	1,576,908	1,705,000	2,460,000	750,000	900,000	960,000	1,960,000	1,050,000
PROJECTED BOND-WWTP IMPROVEMENTS	-	-	29,800,000	-	-	-	-	8,000,000
PROJECTED BOND-BIOSOLIDS COMPOSTING	-	-	14,400,000	-	-	-	-	-
PROJECTED BOND-BIOSOLIDS HANDLING	-	-	6,000,000	-	-	-	-	-
CARRYOVERS, ENCUMBRANCES & MID-YR ADJ	-	4,103,850	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 8,654,733	\$13,627,703	\$64,389,490	\$14,163,635	\$15,497,421	\$16,132,429	\$17,513,458	\$25,749,530
Emergency Reserve Adjustment	-	210,000	210,000	216,300	222,789	229,473	236,357	243,448
Sick/Vacation Accrual Adjustment	50,718	75,000	75,000	77,250	79,568	81,955	84,413	86,946
FUND BALANCE - END OF YEAR	\$11,667,986	\$ 7,390,374	\$ 8,428,117	\$ 7,240,693	\$ 7,046,432	\$ 7,451,798	\$ 7,451,572	\$ 8,837,752
Designated Reserves -								
Bond Reserves	187,586	187,586	4,906,936	4,906,936	4,906,936	4,906,936	4,906,936	5,659,036
Sick/Vacation/Bonus Liability	556,193	572,879	590,065	607,767	626,000	644,780	664,124	684,047
TOTAL RESERVES	743,779	760,465	5,497,001	5,514,703	5,532,936	5,551,716	5,571,060	6,343,083
SURPLUS/(DEFICIT) vs. RESERVE	\$10,924,207	\$ 6,629,910	\$ 2,931,116	\$ 1,725,989	\$ 1,513,496	\$ 1,900,082	\$ 1,880,512	\$ 2,494,669
OPERATING RESERVE (GOAL - 20%)	159.65%	90.20%	37.98%	21.57%	18.23%	22.06%	21.02%	26.85%

**CITY OF BOULDER
2005 FUND FINANCIAL**

STORMWATER AND FLOOD MANAGEMENT UTILITY FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$7,937,659	\$7,937,542	\$5,020,349	\$4,800,983	\$3,977,285	\$3,968,789	\$3,885,291	\$ 3,677,615
SOURCES OF FUNDS								
Operating--								
Service Charge Fees	\$4,082,670	\$4,110,172	\$4,241,944	\$4,377,941	\$4,518,297	\$4,753,701	\$5,001,369	\$ 5,261,940
Projected Rate Increases	-	6% 123,305	3% 127,258	3% 131,338	3% 225,915	5% 237,685	5% 250,068	5% 263,097
TOTAL OPERATING SOURCES OF FUNDS	4,082,670	4,233,477	4,369,202	4,509,279	4,744,212	4,991,386	5,251,437	5,525,037
Non-Operating--								
Plant Investment Fees	693,925	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Urban Drainage District Funds	355,000	485,000	700,000	355,000	485,000	400,000	400,000	400,000
State & Federal Grants	28,140	50,420	-	-	-	-	-	-
Interest on Investments	190,274	159,762	101,207	144,029	119,319	158,752	155,412	183,881
WASH Program	29,956	99,982	102,981	106,070	109,253	112,530	115,906	119,383
Miscellaneous Non-Operating	403,756	18,000	18,000	18,000	19,000	20,000	1,000	1,000
Sale of Capital Assets - MMHP	580,000	1,245,500	-	-	-	-	-	-
Projected Bond Proceeds	-	-	-	-	3,274,000	-	-	-
TOTAL NON-OPERATING SOURCES OF FL	2,281,051	2,558,664	1,422,188	1,123,100	4,506,571	1,191,282	1,172,318	1,204,264
TOTAL SOURCES OF FUNDS	\$6,363,721	\$6,792,141	\$5,791,390	\$5,632,379	\$9,250,783	\$6,182,667	\$6,423,755	\$ 6,729,301
USES OF FUNDS								
Operating--								
Operating Expenditures	\$2,185,732	\$2,226,513	\$2,881,429	\$2,710,372	\$2,791,683	\$2,875,434	\$2,961,697	\$ 3,050,547
Emergency Reserve	-	65,000	80,000	82,400	84,872	87,418	90,041	92,742
Sick/Vacation Accrual	(11,074)	30,000	30,000	30,900	31,827	32,782	33,765	34,778
TOTAL OPERATING USES OF FUNDS	2,174,658	2,321,513	2,991,429	2,823,672	2,908,382	2,995,633	3,085,502	3,178,068
Debt--								
Mapleton Mobile Home Park payments	250,000	-	-	-	-	-	-	-
Goose Creek/BVRC 1998 Revenue Bond	810,946	809,967	808,038	805,158	806,309	806,273	810,029	1,126,036
Projected Bond - South Boulder Creek	-	-	-	-	299,000	299,000	299,000	299,000
Crawford Property Acquisition	14,667	115,108	114,832	114,539	-	-	-	-
Arbitrage Payment	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	1,075,613	925,075	922,870	919,697	1,105,309	1,105,273	1,109,029	1,425,036
Transfers Out--								
Cost Allocation	223,311	209,232	162,964	179,260	197,186	216,905	238,596	262,455
Planning & Development Services	96,562	96,562	98,493	101,448	104,491	107,626	110,855	114,181
Other Transfers	-	10,000	10,000	10,300	10,609	10,927	11,255	11,593
TOTAL TRANSFERS OUT	319,873	315,794	271,457	291,008	312,287	335,459	360,706	388,229
Capital Improvements Program--								
TOTAL CAPITAL USES OF FUNDS	2,782,620	1,785,000	1,935,000	2,535,000	2,050,000	1,950,000	2,200,000	2,400,000
PROJECTED BOND - SOUTH BOULDER CREE	-	-	-	-	3,000,000	-	-	-
ENCUMBRANCES, CARRYOVERS & MID-YR A	-	4,456,952	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$6,352,764	\$9,804,334	\$6,120,756	\$6,569,377	\$9,375,978	\$6,386,365	\$6,755,237	\$ 7,391,332

**CITY OF BOULDER
2005 FUND FINANCIAL**

STORMWATER AND FLOOD MANAGEMENT UTILITY FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
Emergency Reserve Adjustment	-	65,000	80,000	82,400	84,872	87,418	90,041	92,742
Sick/Vacation Accrual Adjustment	(11,074)	30,000	30,000	30,900	31,827	32,782	33,765	34,778
FUND BALANCE - END OF YEAR	\$7,937,542	\$5,020,349	\$4,800,983	\$3,977,285	\$3,968,789	\$3,885,291	\$3,677,615	\$ 3,143,104
Designated Reserves -								
Bond Reserves	824,715	824,715	824,715	824,715	1,123,715	1,123,715	1,123,715	1,123,715
Post Flood Property Acquisition	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
MMHP Reserve	540,000	-	-	-	-	-	-	-
Sick/Vacation/Bonus Liability	122,409	126,081	129,864	133,760	137,772	141,906	146,163	150,548
TOTAL RESERVES	2,537,124	2,000,796	2,004,579	2,008,475	2,311,487	2,315,621	2,319,878	2,324,263
SURPLUS/(DEFICIT) vs. RESERVES	<u>\$5,400,418</u>	<u>\$3,019,553</u>	<u>\$2,796,404</u>	<u>\$1,968,810</u>	<u>\$1,657,302</u>	<u>\$1,569,671</u>	<u>\$1,357,737</u>	<u>\$ 818,841</u>
OPERATING RESERVE (GOAL - 20%)	215.53%	118.77%	88.69%	65.60%	53.39%	48.89%	40.87%	23.81%

**CITY OF BOULDER
2005 FUND FINANCIAL**

CAGID FUND

	2003 ACTUAL	2004 APPROVED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	\$ 1,432,038	\$ 6,212,610	\$ 1,262,534	\$ 609,074	\$ 400,174	\$ 88,988	\$ 1,931,227	\$ 3,881,046
SOURCES OF FUNDS								
Property/Owner. Tax	\$ 796,872	\$ 820,769	\$ 843,688	\$ 867,295	\$ 891,610	\$ 916,654	\$ 942,450	\$ 969,020
Short Term Fees	991,462	1,143,500	1,298,708	1,366,470	1,366,470	1,617,073	1,617,073	1,617,073
Long Term Fees	1,280,638	1,524,588	1,709,000	1,794,950	1,794,950	1,884,698	1,978,933	2,077,880
Meterhood & Tokens	119,927	109,029	112,500	112,500	112,500	122,273	123,291	123,291
Interest	43,255	54,561	23,862	11,512	7,563	1,682	36,500	73,352
Rental Income	391,692	321,723	382,558	393,945	405,673	417,753	430,195	443,011
Mobility Center Grant	92,207	56,515	-	-	-	-	-	-
Miscellaneous	10,602	15,000	18,236	18,360	18,485	18,612	18,742	18,873
Transfers In	1,146,630	1,255,000	1,280,000	1,305,600	1,331,712	1,634,374	1,634,374	1,634,374
10th/Walnut Bond Proceeds	13,096,734	-	-	-	-	-	-	-
10th/Walnut - Property, Sales and Accommodations	-	-	-	-	-	-	-	-
Tax TIF	-	-	292,516	898,215	925,162	952,917	981,504	1,010,949
10th/Walnut- other Revenue	-	-	55,825	56,662	57,512	58,375	59,251	60,139
10th/Walnut Reimbursement to CAGID from 03 Bds	515,018	-	-	-	-	-	-	-
10th/Walnut - TIF Guaranty	-	-	\$68,225	-	-	-	-	-
TOTAL SOURCES OF FUNDS	\$ 18,485,038	\$ 5,300,685	\$ 6,085,118	\$ 6,825,509	\$ 6,911,638	\$ 7,624,411	\$ 7,822,313	\$ 8,027,962
USES OF FUNDS								
Operating:								
Parking Operations	\$ 775,733	\$ 834,148	\$ 847,701	\$ 865,878	\$ 884,449	\$ 903,422	\$ 922,807	\$ 942,612
Public Works Administration	0	0	0	0	0	0	0	0
Major Maintenance - Parking	-	-	-	-	-	-	-	-
Downtown & University Hill Management Division	795,419	849,798	855,798	875,006	894,651	914,743	935,292	956,307
10th and Walnut Parking Expense	-	98,962	370,799	381,086	391,668	402,556	413,757	425,281
Eco-Pass Program	271,453	339,200	\$514,200	347,680	356,372	365,281	374,413	383,773
Major Maintenance - Mall	28,396	-	-	-	-	-	-	-
Sick/Vacation Accrual	786	8,349	6,368	6,368	6,368	6,368	6,368	6,368
Capital Replacement Reserve	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100
TOTAL OPERATING USES OF FUNDS	1,883,887	2,142,557	2,606,966	2,488,118	2,545,608	2,604,470	2,664,737	2,726,441
DEBT SERVICE								
Parking Structure Lease	51,537	-	-	-	-	-	-	-
Series 1998	1,071,843	1,073,280	1,073,440	1,075,771	1,070,591	1,069,024	1,073,043	1,076,895
Series 1992 Refunding	-	-	-	-	-	-	-	-
Series 2002 Refunding	1,354,012	1,278,347	1,605,129	1,524,251	1,636,089	-	-	-
Series 2003 (10th and Walnut)	\$249,278	\$462,578	\$933,091	\$936,075	\$938,683	\$936,005	\$924,722	\$916,844
TOTAL DEBT SERVICE	2,726,670	2,814,205	3,611,660	3,536,097	3,645,363	2,005,029	1,997,765	1,993,739

**CITY OF BOULDER
2005 FUND FINANCIAL**

CAGID FUND

	2003 ACTUAL	2004 APPROVED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
TRANSFERS TO OTHER FUNDS								
Cost Allocation	109,403	108,327	134,320	141,036	148,088	155,492	163,267	171,430
Mall Maintenance	29,798	-	-	-	-	-	-	-
Employee Benefit Insurance Fund	-	-	-	-	-	-	-	-
Mall Improvements - Payback to GF	372,746	384,000	392,000	500,000	500,000	500,000	500,000	500,000
TOTAL TRANSFERS TO OTHER FUNDS	511,947	492,327	526,320	641,036	648,088	655,492	663,267	671,430
CAPITAL IMPROVEMENTS PROGRAM								
10th and Walnut Parking Structure	8,582,748	4,631,092	-	-	-	-	-	-
Carryover & Encumbrances	-	131,478	-	-	-	-	-	-
Budget Adjustment	-	47,450	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 13,705,252	\$ 10,259,109	\$ 6,744,946	\$ 6,665,251	\$ 6,839,059	\$ 5,264,991	\$ 5,325,769	\$ 5,391,610
Refunding Transactions								
Refunding Bonds - Par								
Refunding Bonds - Premiums								
Purchase Escrow								
Cost of Issuance								
Total Net Refunding Transactions								
Less: Excess TIF to City of Boulder				\$375,527	\$390,132	\$523,549	\$553,094	\$598,841
Restricted Reserve Adjustment	-	-	-	-	-	-	-	-
Less: Sick/Vacation Accrual Adjustment	(786)	(8,349)	(6,368)	(6,368)	(6,368)	(6,368)	(6,368)	(6,368)
Bond Discount Amortization Adjustment	0	-	-	-	-	-	-	-
Amortization of Deferred Bond Issuance Charges	0	0	0	0	0	0	0	0
UNAPPROPRIATED FUND BALANCE	\$ 6,212,610	\$ 1,262,534	\$ 609,074	\$ 400,174	\$ 88,988	\$ 1,931,227	\$ 3,881,046	\$ 5,924,924
Designations:								
Designated Reserve	189,336	214,256	260,697	248,812	254,561	260,447	266,474	272,644
Natural Disaster Reserve	99,067	121,371	144,154	165,597	167,398	179,701	185,638	191,808
Capital Replacement Reserve	-	-	-	-	-	-	-	-
Sick and Vacation Liability Reserve	81,418	89,767	96,135	102,503	108,871	115,239	121,607	127,975
SURPLUS/(DEFICIT) vs RESERVE GOAL	\$ 5,842,788	\$ 837,141	\$ 108,089	\$ (116,739)	\$ (441,841)	\$ 1,375,840	\$ 3,307,327	\$ 5,332,497

**CITY OF BOULDER
2005 FUND FINANCIAL**

UHGID FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	\$ 527,112	\$ 581,610	\$ 570,083	\$ 613,885	\$ 658,164	\$ 694,538	\$ 770,074	\$ 837,250
SOURCES OF FUNDS								
Property/Owner. Tax	\$ 25,048	\$ 25,310	\$ 26,011	\$ 26,733	\$ 27,476	\$ 28,242	\$ 29,031	\$ 29,843
Lot Revenues	161,234	153,675	156,408	164,337	164,337	185,725	185,725	187,410
Meterhood & Tokens	5,163	3,500	4,000	4,000	4,000	4,075	4,075	4,075
Interest	13,039	23,191	10,775	11,602	12,439	13,127	14,554	15,824
Blue Light/ Other Miscellaneous Revenue	300	895	-	-	-	-	-	-
Transfers from General Fund	195,287	165,000	175,000	175,000	175,000	201,250	201,250	201,250
TOTAL SOURCES OF FUNDS	\$ 400,071	\$ 371,571	\$ 372,194	\$ 381,672	\$ 383,252	\$ 432,419	\$ 434,635	\$ 438,402
USES OF FUNDS								
Parking Services Operations	\$ 172,868	\$ 171,597	\$ 171,193	\$ 174,315	\$ 177,495	\$ 180,733	\$ 184,032	\$ 187,393
Downtown & University Hill Management Division	142,690	108,744	108,843	110,841	112,876	114,949	117,061	119,212
Eco-Pass Program	450	636	636	646	656	666	676	686
Sick/Vacation Accrual	581	501	501	501	501	501	501	501
Capital Replacement Reserve	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
TOTAL OPERATING USES OF FUNDS	325,589	290,478	290,173	295,303	300,528	305,849	311,270	316,792
TRANSFERS TO OTHER FUNDS								
Cost Allocation	19,403	19,212	38,720	42,592	46,851	51,536	56,690	62,359
Carryovers & Encumbrances	-	64,338	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 344,992	\$ 383,598	\$ 328,893	\$ 337,895	\$ 347,379	\$ 357,385	\$ 367,960	\$ 379,151
Sick/Vacation Accrual Adjustment	581	(501)	(501)	(501)	(501)	(501)	(501)	(501)
UNRESTRICTED FUND BALANCE	\$ 581,610	\$ 570,083	\$ 613,885	\$ 658,164	\$ 694,538	\$ 770,074	\$ 837,250	\$ 897,002
Designations:								
Designated Reserve	86,248	95,900	82,223	84,474	86,845	89,347	91,990	94,788
Natural Disaster Reserve	3,966	6,197	5,916	6,200	6,248	6,935	7,002	7,115
Sick and Vacation Liability Reserve	11,204	11,705	12,206	12,707	13,208	13,709	14,210	14,711
SURPLUS/(DEFICIT) vs RESERVE GOAL	\$ 480,191	\$ 456,282	\$ 513,540	\$ 554,783	\$ 588,238	\$ 660,083	\$ 724,048	\$ 780,388

**CITY OF BOULDER
2005 FUND FINANCIAL**

PERMANENT PARKS & RECREATION FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	\$ 2,951,675	\$ 3,223,265	\$ 363,872	\$ 532,272	\$ 505,820	\$ 638,597	\$ 803,442	\$ 554,092
SOURCES OF FUNDS								
Property Tax	1,316,522	1,374,906	1,416,153	1,458,638	1,502,397	1,547,469	1,593,893	1,641,710
Interest	79,415	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Parks & Recreation Development Fee	229,901	147,516	144,566	141,675	138,841	136,065	150,000	150,000
Golf Expansion Fees	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Other Revenues	66	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer From The General Fund	-	-	-	-	-	-	-	-
Transfer From Worker's Compensation Fund	-	-	-	-	-	-	-	-
TOTAL SOURCES OF FUNDS	\$ 1,625,904	\$ 1,667,422	\$ 1,705,719	\$ 1,745,313	\$ 1,786,238	\$ 1,828,534	\$ 1,888,893	\$ 1,936,710
USES OF FUNDS								
Operating & Maintenance	\$ 385,819	\$ 359,904	\$ 360,923	\$ 371,751	\$ 382,904	\$ 394,391	\$ 406,223	\$ 418,410
Capital Refurbishment	68,852	730,413	406,566	428,675	450,841	448,065	412,000	412,000
Total Operating Uses of Funds	454,671	1,090,317	767,489	800,426	833,745	842,456	818,223	830,410
Transfers To Other Funds								
Cost Allocation	39,268	38,882	54,729	56,097	54,730	56,098	54,731	54,732
Employee Benefit Insurance Fund	(5,654)	-	-	-	-	-	-	-
Excise Tax Collection	4,607	4,607	4,699	4,840	4,985	5,135	5,289	5,443
	38,221	43,489	59,428	60,937	59,715	61,233	60,020	60,175
Debt Service								
Total Debt Service	50,402	50,402	50,402	50,402	-	-	-	-
Capital Improvement Program								
Capital Projects	811,020	3,342,607	660,000	860,000	760,000	760,000	1,260,000	1,060,000
TOTAL USES OF FUNDS	\$ 1,354,314	\$ 4,526,815	\$ 1,537,319	\$ 1,771,765	\$ 1,653,460	\$ 1,663,689	\$ 2,138,243	\$ 1,950,585
FUND BALANCE - END OF YEAR	\$ 3,223,265	\$ 363,872	\$ 532,272	\$ 505,820	\$ 638,597	\$ 803,442	\$ 554,092	\$ 540,217
Designations:								
Miscellaneous	(4,219)	(4,219)	-	-	-	-	-	-
Sick & Vacation Liability Reserve	(79,911)	(82,308)	(84,777)	(87,320)	(89,940)	(92,638)	(95,417)	(98,280)
Total Designations	(84,130)	(86,527)	(84,777)	(87,320)	(89,940)	(92,638)	(95,417)	(98,280)
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ 3,139,135	\$ 277,345	\$ 447,495	\$ 418,500	\$ 548,657	\$ 710,804	\$ 458,675	\$ 441,937

**CITY OF BOULDER
2005 FUND FINANCIAL**

PROPERTY AND CASUALTY INSURANCE

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 1,879,269	\$ 2,430,037	\$ 2,487,327	\$ 2,640,872	\$ 2,779,817	\$ 3,314,780	\$ 4,321,439	\$ 5,254,419
SOURCES OF FUNDS								
Charges to Departments	\$ 1,397,000	\$ 1,241,000	\$ 1,539,000	\$ 1,609,000	\$ 2,067,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000
Interest on Investments	40,550	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Payment from Excess Insurance	60,353	-	-	-	-	-	-	-
Risk Purchasing Group Profit Sharing	33,086	8,215	-	-	-	-	-	-
TOTAL SOURCES OF FUNDS	\$ 1,530,989	\$ 1,309,215	\$ 1,599,000	\$ 1,669,000	\$ 2,127,000	\$ 2,695,000	\$ 2,695,000	\$ 2,695,000
USES OF FUNDS								
Insurance Premiums:								
Airport	\$ 9,239	\$ 9,422	\$ 9,756	\$ 10,243	\$ 10,756	\$ 11,293	\$ 11,858	\$ 12,451
Public Safety Bldg	5,615	5,731	5,772	5,829	5,888	5,946	6,006	6,066
Liability	287,461	230,554	238,719	250,655	263,188	276,348	290,165	304,673
Crime	7,595	7,133	7,531	7,531	7,757	7,990	8,229	8,476
Boiler	24,347	24,221	24,221	24,221	24,221	24,221	24,221	24,221
Property	268,253	272,849	272,849	272,849	272,849	272,849	272,849	272,849
Difference in Conditions	88,235	80,402	80,402	80,402	80,402	80,402	80,402	80,402
AJG Broker Fee	40,500	42,500	44,625	46,856	49,199	51,659	54,242	56,954
Gallagher Bassett Fee	18,169	12,811	13,452	14,124	14,830	15,572	16,350	17,168
Information Resources and Permits	97	430	473	520	572	630	693	762
Dues/Memberships/Training	1,480	5,500	6,050	6,655	7,321	8,053	8,858	9,744
Insurance Claims	158,000	489,082	668,179	720,525	777,155	838,430	905,504	977,945
Actuarial Valuation Expense and Consulting	12,710	13,346	-	14,013	-	14,714	-	15,450
Cost Allocation	58,520	57,944	73,427	75,630	77,899	80,236	82,643	85,122
TOTAL USES OF FUNDS	\$ 980,221	\$ 1,251,925	\$ 1,445,455	\$ 1,530,055	\$ 1,592,036	\$ 1,688,342	\$ 1,762,020	\$ 1,872,283
ENDING FUND BALANCE	\$ 2,430,037	\$ 2,487,327	\$ 2,640,872	\$ 2,779,817	\$ 3,314,780	\$ 4,321,439	\$ 5,254,419	\$ 6,077,136
Designations:								
Actuarially Calculated Reserve	1,054,008	910,796	910,796	910,796	910,796	910,796	910,796	910,796
City Reserve Policy	500,000	537,500	537,500	537,500	537,500	537,500	537,500	537,500
Total Required Reserve	1,554,008	1,448,296	1,448,296	1,448,296	1,448,296	1,448,296	1,448,296	1,448,296
SURPLUS/(DEFICIT) vs. Required Reserve	\$ 876,029	\$ 1,039,031	\$ 1,192,576	\$ 1,331,521	\$ 1,866,484	\$ 2,873,143	\$ 3,806,123	\$ 4,628,840

**CITY OF BOULDER
2005 FUND FINANCIAL**

WORKERS' COMPENSATION FUND

Inflation Projection 3.00%	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
Total Working Capital	\$ 4,514,700	\$ 4,042,801	\$ 3,966,989	\$ 3,890,377	\$ 3,968,012	\$ 4,118,322	\$ 4,250,802	\$ 4,373,229
Revenues								
Collections/Charges (Projected @ 3%)	1,102,153	1,102,152	1,118,684	1,135,465	1,152,497	1,169,784	1,187,331	1,205,141
Interest on Investments (Projected @ 5% of Fund Balance)	97,241	90,963	89,257	87,533	89,280	92,662	95,643	98,398
Rebate of Charges for Services	14,384							
Work Comp Reimbursement to Departments	499,909							
Other Revenues *		150,000	196,000	400,000	500,000	500,000	500,000	500,000
Total Revenues	\$ 713,869	\$ 1,343,115	\$ 1,403,942	\$ 1,622,998	\$ 1,741,777	\$ 1,762,446	\$ 1,782,974	\$ 1,803,538
Expenditures								
Claims Related								
Claims Paid	\$ 584,091	\$ 687,996	\$ 766,813	\$ 810,721	\$ 835,294	\$ 844,620	\$ 852,358	\$ 857,452
Excess Insurance Premiums	75,818	113,116	147,051	151,462	156,006	160,686	165,507	170,472
Permit Holder Annual Fee	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Self-Insurance Bond + Brokerage Fee	21,490	22,042	22,703	23,384	24,086	24,808	25,553	26,319
Self-Insurance Taxes	42,540	45,132	46,486	47,881	49,317	50,796	52,320	53,890
Claims Deposit	-	-	-	-	-	-	-	-
Medical Consultants - OHMS +midyear Adj.	44,620	49,082	50,554	52,071	53,633	55,242	56,899	58,606
Consultant Services - Med Case Mgt / 2nd Med Opn	11,976	12,335	12,705	13,086	13,479	13,883	14,300	14,729
Consultant Services - Claims Audit	15,000	25,000	15,000	15,000	15,000	22,000	22,001	22,001
Consultant Services - Data Processing	-	-	-	-	-	-	-	-
Consultant Services - Legal	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460
Consultant Services - Other	2,164	2,229	2,296	2,365	2,436	2,509	2,584	2,661
Wellness Program	118,612	185,000	190,550	196,267	202,154	208,219	214,466	220,900
Loss Prevention = Screenings/Equipment/Return to Work	52,080	53,642	55,252	56,909	58,616	60,375	62,186	64,052
Sub-Total	972,390	1,199,635	1,313,532	1,373,332	1,414,273	1,447,458	1,472,562	1,495,543
Administration Related								
Cost Allocation	62,438	61,824	15,365	15,826	16,301	16,790	17,293	17,812
Temporary Personnel Services	-	-	-	-	-	-	-	-
Information Resources / Memberships	1,896	1,953	2,012	2,072	2,134	2,198	2,264	2,332
Telephone Administration / Confidential Fax / Cell Phone	858	883	883	910	937	965	994	1,024
Equipment Non-Capital	-	-	-	-	-	-	-	-
Training + ARM 1k	335	2,345	2,415	2,488	2,562	2,639	2,718	2,800
Salaries & Benefits	133,117	137,111	130,715	134,636	138,676	142,836	147,121	151,535
Other Materials/Supplies	14,676	15,117	15,570	16,037	16,518	17,014	17,524	18,050
Reproduction	57	59	61	63	64	66	68	70
Audio/Visual	-	-	-	-	-	-	-	-
Sub-Total	213,378	219,292	167,021	172,032	177,193	182,509	187,984	193,624
Total Expenditures	\$ 1,185,768	\$ 1,418,927	\$ 1,480,553	\$ 1,545,364	\$ 1,591,466	\$ 1,629,967	\$ 1,660,547	\$ 1,689,166

**CITY OF BOULDER
2005 FUND FINANCIAL**

WORKERS' COMPENSATION FUND

Inflation Projection 3.00%	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
Excess/(deficit)revenues/expenditures	(471,899)	(75,812)	(76,612)	77,634	150,311	132,479	122,427	114,372
UNRESTRICTED ENDING FUND BALANCE	\$ 4,042,801	\$ 3,966,989	\$ 3,890,377	\$ 3,968,012	\$ 4,118,322	\$ 4,250,802	\$ 4,373,229	\$ 4,487,601
RESTRICTIONS								
100% of Case Loss Reserves @ 50% Confidence	1,236,238	1,265,173	1,422,114	1,529,389	1,607,123	1,671,191	1,723,259	1,766,095
City Reserve Policy	1,800,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
BALANCE TO COMPLY WITH CITY RESERVE POLICY	3,036,238	3,665,173	3,822,114	3,929,389	4,007,123	4,071,191	4,123,259	4,166,095
SURPLUS/(DEFICIT) OF RESERVE POLICY	\$ 1,006,563	\$ 301,816	\$ 68,263	\$ 38,623	\$ 111,199	\$ 179,611	\$ 249,970	\$ 321,506

* Other Revenue represents the rate increase needed to ensure compliance with the City Reserve Policy.

**CITY OF BOULDER
2005 FUND FINANCIAL**

FLEET OPERATIONS FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 23,032	\$ (62,802)	\$ 224,654	\$ 503,372	\$ 673,880	\$ 753,398	\$ 785,175	\$ 674,546
SOURCES OF FUNDS								
Vehicle Charges	\$ 1,755,012	\$ 2,382,761	\$ 2,306,182	\$ 2,329,244	\$ 2,352,536	\$ 2,376,062	\$ 2,399,822	\$ 2,423,820
Vehicle Acquisition Charges	282,920	328,903	400,000	350,000	350,000	400,000	350,000	500,000
Interest Earnings	(2,427)	3,389	4,493	10,067	13,478	15,068	15,703	13,491
Other	390,936	250,000	250,000	275,000	275,000	275,000	275,000	275,000
TOTAL SOURCES OF FUNDS	\$ 2,426,441	\$ 2,965,053	\$ 2,960,675	\$ 2,964,311	\$ 2,991,014	\$ 3,066,130	\$ 3,040,526	\$ 3,212,311
USES OF FUNDS								
Operating:								
Operating Expenditures	\$ 2,176,819	\$ 2,324,894	\$ 2,343,068	\$ 2,448,506	\$ 2,558,689	\$ 2,673,830	\$ 2,794,152	\$ 2,919,889
PW Administration	22,412	5,362	-	-	-	-	-	-
Emergencies	-	24,692	24,329	24,485	25,587	26,738	27,942	29,199
Building Replacement	45,809	57,261	57,261	57,261	57,261	57,261	45,809	45,809
Sick/Vacation Accrual	11,204	11,875	11,994	12,114	12,235	12,357	12,481	12,606
Total Operating Uses of Funds	2,256,244	2,424,084	2,436,652	2,542,366	2,653,772	2,770,186	2,880,383	3,007,502
Transfers to Other Funds								
Cost Allocation	256,032	253,513	245,305	251,438	257,724	264,167	270,771	277,540
Total Transfers to Other Funds	256,032	253,513	245,305	251,438	257,724	264,167	270,771	277,540
Carryovers & Encumbrances	-	-	-	-	-	-	-	-
Mid-Year Additions	-	-	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 2,512,275	\$ 2,677,597	\$ 2,681,957	\$ 2,793,804	\$ 2,911,495	\$ 3,034,353	\$ 3,151,154	\$ 3,285,043
FUND BALANCE - END OF YEAR	\$ (62,802)	\$ 224,654	\$ 503,372	\$ 673,880	\$ 753,398	\$ 785,175	\$ 674,546	\$ 601,815
DESIGNATED RESERVES								
Sick/Vac/Bon Liability Reserve	105,892	117,767	129,761	141,874	154,109	166,466	178,947	191,553
Emergency Operating Reserve (Goal = 2%)	-	-	46,861	95,831	147,005	200,482	256,365	314,763
Total Reserves	105,892	117,767	176,622	237,706	301,115	366,948	435,312	506,315
SURPLUS(DEFICIT) vs RESERVES	\$ (168,694)	\$ 106,887	\$ 326,750	\$ 436,174	\$ 452,284	\$ 418,226	\$ 239,234	\$ 95,499

**CITY OF BOULDER
2005 FUND BALANCE**

FLEET REPLACEMENT FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 2,647,053	\$ 4,432,629	\$ 3,791,356	\$ 4,247,028	\$ 4,754,484	\$ 4,661,494	\$ 4,639,186	\$ 5,215,310
SOURCES OF FUNDS								
Equipment Replacement Charges	\$ 3,270,403	\$ 3,045,552	\$ 3,317,874	\$ 3,338,195	\$ 3,386,656	\$ 3,424,375	\$ 3,459,811	\$ 3,500,116
Sale of Assets	487,786	143,649	168,811	146,414	179,853	178,011	149,291	208,676
Interest Earnings	76,416	86,154	72,828	84,941	95,090	93,230	92,784	104,306
Other	-	-	-	-	-	-	-	-
TOTAL SOURCES OF FUNDS	\$ 3,834,605	\$ 3,275,355	\$ 3,559,513	\$ 3,569,550	\$ 3,661,599	\$ 3,695,616	\$ 3,701,886	\$ 3,813,098
USES OF FUNDS								
Operating:								
Equipment Purchases	\$ 2,002,990	\$ 2,740,696	\$ 3,069,288	\$ 3,026,247	\$ 3,717,395	\$ 3,679,330	\$ 3,085,711	\$ 4,313,135
PW Administration	38,121	49,368	21,642	22,292	22,960	23,649	24,359	25,089
Budget Adjustment	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Operating Uses of Funds	2,041,110	2,790,063	3,090,930	3,048,538	3,740,354	3,702,978	3,110,069	4,338,223
Transfers to Other Funds								
Cost Allocation	7,919	7,841	12,911	13,556	14,234	14,946	15,693	16,478
Total Transfers to Other Funds	7,919	7,841	12,911	13,556	14,234	14,946	15,693	16,478
Carryovers & Encumbrances	-	1,118,724	-	-	-	-	-	-
TOTAL USES OF FUNDS	\$ 2,049,029	\$ 3,916,628	\$ 3,103,841	\$ 3,062,094	\$ 3,754,588	\$ 3,717,924	\$ 3,125,762	\$ 4,354,701
RESTRICTED FUND BALANCE	\$ 4,432,629	\$ 3,791,356	\$ 4,247,028	\$ 4,754,484	\$ 4,661,494	\$ 4,639,186	\$ 5,215,310	\$ 4,673,707

**CITY OF BOULDER
2005 FUND FINANCIAL**

COMPENSATED ABSENCES FUND

	2003 ACTUAL	2004 REVISED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 3,491,442	\$ 3,628,095	\$ 3,499,513	\$ 3,486,539	\$ 3,473,176	\$ 3,459,218	\$ 3,444,646	\$ 3,429,439
SOURCES OF FUNDS								
Transfer In	\$ 496,952	\$ 281,000	\$ 311,240	\$ 311,240	\$ 311,240	\$ 311,240	\$ 311,240	\$ 311,240
Transfer In - Public Safety Fund	500,000	-	-	-	-	-	-	-
Interest on Investments	73,885	72,562	69,990	69,731	69,464	69,184	68,893	68,589
TOTAL SOURCES OF FUNDS	\$ 1,070,837	\$ 353,562	\$ 381,230	\$ 380,971	\$ 380,704	\$ 380,424	\$ 380,133	\$ 379,829
USES OF FUNDS								
Retirement/Termination Payout	\$ 923,871	\$ 471,932	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240
TOTAL OPERATING USES OF FUNDS	923,871	471,932	381,240	381,240	381,240	381,240	381,240	381,240
TRANSFERS TO OTHER FUNDS								
Cost Allocation	10,313	10,212	12,964	13,094	13,421	13,757	14,100	14,453
TOTAL TRANSFERS TO OTHER FUNDS	10,313	10,212	12,964	13,094	13,421	13,757	14,100	14,453
TOTAL USES OF FUNDS	\$ 934,184	\$ 482,144	\$ 394,204	\$ 394,334	\$ 394,661	\$ 394,997	\$ 395,340	\$ 395,693
ENDING FUND BALANCE	\$ 3,628,095	\$ 3,499,513	\$ 3,486,539	\$ 3,473,176	\$ 3,459,218	\$ 3,444,646	\$ 3,429,439	\$ 3,413,575
Designations:								
Required Reserve:								
Beginning Reserve Requirement	3,065,252	3,168,930	3,125,378	3,250,378	3,375,378	3,500,378	3,625,378	3,750,378
Annual Increase to Required Reserve	103,678	(43,552)	125,000	125,000	125,000	125,000	125,000	125,000
Total Required Reserve	3,168,930	3,125,378	3,250,378	3,375,378	3,500,378	3,625,378	3,750,378	3,875,378
SURPLUS/(DEFICIT) vs. Required Reserve	\$ 459,165	\$ 374,135	\$ 236,161	\$ 97,798	\$ (41,160)	\$ (180,732)	\$ (320,939)	\$ (461,803)

**CITY OF BOULDER
2005 FUND FINANCIAL**

COMPUTER REPLACEMENT FUND

	2003 ACTUAL	2004 APPROVED	2005 APPROVED	2006 PROJECTED	2007 PROJECTED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$ 1,880,482	\$ 2,021,664	\$ 2,030,489	\$ 1,797,137	\$ 1,949,948	\$ 1,745,431	\$ 1,170,874	\$ 1,113,996
SOURCES OF FUNDS								
Transfer In - General Fund/Subsidy	\$ 828,000	\$ 581,250	\$ 581,250	\$ 615,000	\$ 627,300	\$ 639,846	\$ 652,643	\$ 665,696
Transfer In - Dept Contributions	772,403							
Transfer In - General Fund/Departments		187,200	187,200	190,944	194,763	198,658	202,631	206,684
Transfer In - Restricted Funds		706,768	706,768	720,903	735,321	750,028	765,028	780,329
Other Dept Contributions (Amt over Standard)								
Chrgs to External entities	3,141							
Revenue booked to CRF in Error	18,900							
Misc Used Equipment Sales	33,575	15,084	17,480	14,103	17,973	22,051	17,100	16,370
Interest on Investments	37,389	40,430	38,209	38,376	33,966	36,854	32,989	22,130
TOTAL SOURCES OF FUNDS	\$ 1,693,408	\$ 1,530,733	\$ 1,530,907	\$ 1,579,326	\$ 1,609,323	\$ 1,647,437	\$ 1,670,391	\$ 1,691,208
USES OF FUNDS								
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount Over Standard	-	-	-	-	-	-	-	-
Equipment Disposal Expense	1,634	-	-	-	-	-	-	-
Computer Replacements	1,536,986	1,508,435	1,748,000	1,410,256	1,797,256	2,205,078	1,710,015	1,636,987
TOTAL OPERATING USES OF FUNDS	1,538,620	1,508,435	1,748,000	1,410,256	1,797,256	2,205,078	1,710,015	1,636,987
Transfers to Other Funds:								
Cost Allocation	13,606	13,472	16,259	16,259	16,584	16,916	17,254	17,599
Total Transfers to Other Funds	13,606	13,472	16,259	16,259	16,584	16,916	17,254	17,599
TOTAL USES OF FUNDS	\$ 1,552,226	\$ 1,521,907	\$ 1,764,259	\$ 1,426,515	\$ 1,813,840	\$ 2,221,994	\$ 1,727,269	\$ 1,654,586
ENDING FUND BALANCE	\$ 2,021,664	\$ 2,030,489	\$ 1,797,137	\$ 1,949,948	\$ 1,745,431	\$ 1,170,874	\$ 1,113,996	\$ 1,150,618
Designations:								
Required Reserve:								
Beginning Reserve Requirement -		763,184	823,355	951,803	1,225,380	1,065,164	911,753	930,176
Annual Increase to Required Reserve		485,871	497,046	508,478	520,173	532,137	544,377	556,897
Decrease for Replacement Purchases	-	(425,701)	(368,598)	(234,901)	(680,390)	(685,548)	(525,954)	(409,605)
Total Required Reserve	763,184	823,355	951,803	1,225,380	1,065,164	911,753	930,176	1,077,468
SURPLUS/(DEFICIT) vs. Required Reserve	\$ 1,258,480	\$ 1,207,135	\$ 845,335	\$ 724,568	\$ 680,267	\$ 259,120	\$ 183,820	\$ 73,150

