City of Boulder — 2027 Proposed Budget: Study Guide

OVERVIEW

The purpose of this document is to conduct a comprehensive analysis of the City of Boulder's proposed 2027 budget to ensure the city's critical priorities — facilities maintenance, fire mitigation, and financial accountability — are being met.

Total proposed citywide budget grew from $521.0 million in 2026 to $552.6 million in 2027, an increase of $31.6 million (+6.1%). The Operating Budget grew from $407.7 million to $417.2 million (+2.35%), while the Capital Budget grew from ~$113.3 million to $135.4 million (+19.5%).

SUMMARY FOR CITY COUNCIL

This study guide is the product of a detailed, line-by-line review of the City's 2027 Recommended Budget. Several themes emerged that are relevant to Council's decision-making, independent of any single department's or project's merits.

1. Headcount growth is outpacing the budget's own narrative of restraint, and several specific additions no longer make sense. The budget frames 2027 as a year of "reductions, realignments, and a few enhancements," yet aggregate personnel costs rose from $215.0 million to $226.0 million (+$11.0 million) despite a net reduction of only 15 FTE. Two concrete examples where the case for current staffing has weakened or was never made: Planning & Development Services carries 5.0 FTE of fixed-term Broadband Right-of-Way Inspectors staffed to a fiber build-out that ALLO Communications has since walked away from entirely, with no replacement vendor yet identified; and the Communications & Engagement department carries 30.0 FTE, with several additional Communications and Marketing roles scattered across other departments like Parks & Rec. Twelve additional FTE were added or extended as "fixed-term" with no visible policy on when fixed-term becomes permanent or sunsets.

2. The CIP has no historical memory. Once a capital project's funds are appropriated, they disappear from subsequent years' CIP schedules — even when the project is still under construction. Alpine-Balsam is the clearest example: despite being the city's largest development project and a major multi-year capital commitment, it does not appear as a line item anywhere in the 2027 CIP. A reader with only this budget document cannot tell how much has been spent on Alpine-Balsam to date, how much remains, or when it will be complete.

3. Capital project costs increase year over year with no accompanying explanation. The budget provides no discussion of why project cost estimates change between budget cycles. EBRC is the starkest example: no year-over-year narrative explains its cost trajectory despite it being one of the city's largest capital commitments. The Fire Station 2 and Fire Station 4 case studies in this guide document the same pattern in miniature —

Fire Station 2's total project cost moved from $18.5 million to $25.0 million between budget cycles with only a passing note attributing the difference to "land acquisition," and no reconciliation of actual spend to date is provided in any single year's budget.

4. Council appears to approve multi-year projects one year at a time, not as a whole. The budget structure only presents the current year's appropriation ask; there is no evidence in the document of Council ever voting on a project's total lifetime cost. Compounding this, approvals often appear to happen years before design and scoping work is complete — Boulder Creek Park Phase II is described in the budget as "approved" in 2022 while still under design review as of this budget cycle. If Council is only ever asked to approve one year at a time, no single vote captures the full financial commitment being made.

5. Debt-financed capital projects are largely invisible in the CIP, and project cost is being conflated with financing source. EBRC ($63.5 million total, $17.0 million in 2027), Boulder Creek Park Phase II, and Fire Station #2 are all being financed in part through CCRS bonding — and the bonded portions of all three are excluded from the CIP totals entirely. In Fire Station #2's case specifically: the total 2027 project cost is $11.0 million, but the Facilities and Fleet CIP shows only $0.8 million, while the CCRS CIP shows $0.0 million with a footnote that the remaining $10.2 million "will be financed under the CCRS bond" and is therefore excluded from both schedules. The net effect: $96.0 million in 2027-proposed capital projects financed through CCRS bonding is missing from the CIP's own totals, understating the real 2027 capital program by that amount (from a stated $135.0 million to an actual $172.0 million once these projects are included).

6. Fire safety spending cannot be assessed as a whole. The budget's own claim of "$11.0 million in wildfire resilience" spending is scattered across at least five separate budgets and funds — Climate Initiatives, Fire-Rescue, Finance, Open Space & Mountain Parks, and multiple CIP line items — with no consolidated schedule anywhere in the document. This guide could independently verify only about $1.2 million of the $11.0 million from the budget's own cited examples; roughly $7.8 million has no traceable source. Council cannot currently answer a basic question — is total city wildfire spending increasing or decreasing year over year — without commissioning the exact cross-departmental reconciliation this guide attempted.

7. Climate Initiatives and OSMP's own program mix does not reflect wildfire as a top priority. Within Climate Initiatives' $9.08 million budget, only roughly $1.0-1.3 million supports Community Wildfire Resilience while Energy Systems alone receives $3.2 million. Within OSMP's capital program, multiple "nice-to-have" projects (Chautauqua Ranger Cottage & Trailhead Redesign, $0.9 million; Gunbarrel Trail Management & Wood Brothers Interpretive Media, $0.6 million; Mt. Sanitas Trail Improvement, ~$0.4 million) each individually outspend the $0.1 million allocated to fuels mitigation along the Ditch Corridors. If wildfire preparedness is genuinely a top-five Council priority, these two departments' program mix does not yet reflect that.

8. Facilities and Parks & Recreation capital spending should be reviewed for the same reason. Multiple facility renovation line items appear to duplicate recent work or precede a planned consolidation: Spruce Pool ($0.3 million) and the Brenton Building ($0.3 million) both received maintenance funding despite being renovated or rebuilt within the last several years, and the Penfield Tate renovation ($3.0 million) is proceeding even though the department's own materials describe consolidating services at the Western City Campus. In Parks & Recreation, $2.05 million is proposed for North Boulder Park (recently redone) and East Boulder Community Park tennis courts, while other deferred maintenance needs (including a lap pool at South Boulder Recreation Center) remain unfunded or delayed. The pattern in both departments is the same as Climate Initiatives/OSMP: new or discretionary projects are funded ahead of maintaining what the city already owns.

9. The interest cost of CCRS borrowing is not part of any project's presented cost, and it is unclear where — or whether — Council is asked to approve it. The $96.0 million in capital projects proposed to be financed through CCRS bonding in 2027 will generate an estimated $70.0 million in additional interest expense over the life of the bonds, and an annual debt service obligation of $8.5 million. That means the all-in project cost for EBRC is more like $100.0 million instead of the $63.5 million being presented in this budget. This interest figure appears only as a footnote on the CCRS CIP page — it is not incorporated into any individual project's total cost (EBRC, Boulder Creek Park Phase II, or Fire Station #2 are all presented net of their financing costs), and this guide could not identify where in the budget document this $70.0 million obligation is formally presented to Council for approval or discussion.

10. The budget does not show what facility consolidation into WCC means for future operating costs or the deferred maintenance backlog. The Western City Campus will consolidate most city departments into one location, and the city expects to sell current buildings as a result — proceeds are already earmarked to accelerate Fire Station #4's construction. Yet only one operating-cost line anywhere is tied to consolidation: a $0.1 million reduction in custodial service, a rounding error against the scale of consolidating multiple buildings' staff, utilities, and maintenance costs. At the same time, the CIP continues to fund renovation and maintenance work in buildings whose future role is unclear post-consolidation (e.g., the $3.0 million Penfield Tate renovation "for Co-Location," and various Facilities & Fleet maintenance items), while $27.9 million in new CCRS-funded deferred maintenance capacity is directed toward buildings explicitly *not* part of the WCC consolidation (Public Safety Building, North and South Boulder Recreation Centers, Municipal Service Center) — suggesting the city has made some internal judgment about deferred maintenance prioritization, without ever presenting that judgment, or its financial logic, to Council. No total figure for the deferred-maintenance backlog is disclosed anywhere in the budget, so there is no way to assess how much of it WCC consolidation is expected to resolve, how much building-sale proceeds are expected to offset it, or what the city's projected facilities operating cost footprint looks like once consolidation is complete.

11. A single, undifferentiated $150.0 million line item makes up more than a third of the entire Operating Budget, with no breakdown provided anywhere in the document. Of the $408.0 million Operating Budget, $225.0 million is itemized as Personnel costs, and a further $150.0 million is labeled simply "Operating Costs" (the balance sits in undisclosed 'General Government' budget) — but no department, program, or vendor-level detail is provided for what the $150.0 million actually buys. Most notably, there is no way to determine from this budget how much of it represents outside consultant and professional services fees, which is precisely the category of spending most prone to unchecked growth in municipal budgets. Without a vendor- and category-level breakdown, Council has no way to know whether consulting spend is flat, growing, or concentrated in a small number of departments or contracts.

The through-line across all eleven points: this budget document, as structured, does not allow a reader — Council member or resident — to answer four basic questions without extensive cross-referencing that the city itself has not done: (1) what is the total, true cost of any major multi-year capital project, including financing costs; (2) is spending on the city's stated top priorities (wildfire safety, deferred maintenance) actually increasing; (3) has Council ever approved a project's full cost, or only ever its next installment; and (4) what is the city actually buying with more than a third of its Operating Budget. Each of the recommendations elsewhere in this guide is, in one form or another, an attempt to get answers to one of these four questions.

RECOMMENDATIONS

- Add $1.0 million to 2027 budget for Independent City Auditor. Assess whether existing internal auditor in Finance department can be reassigned and other finance headcount repurposed to offset some or all of the cost.
- Add $10.0 million to 2027 budget for increased fire safety spending by rationalizing existing spending allocations in Climate and OSMP budgets and hiring plans.
- Evaluate City Attorney, City Manager, Communications, Finance and OSMP departments' headcount to assess whether additional savings can be obtained through staff reductions.
- Obtain itemized detail for the ~ $150.0 million in operating costs including specific amounts for professional consulting expenditures to assess whether additional savings can be identified.
- Request assumptions behind annual raise and benefits costs to understand and justify overall increase in personnel expenses despite decrease of 15 in headcount.
- Request a combined table of total wildfire spending broken down by focus area and compared to 2026 in order to assess the split between proactive wildfire preparedness and reactive emergency response as well as relative increases versus prior year.
- Reallocate more or most of the Climate Initiatives budget to fire safety instead of other less-critical items. Current allocation is $1.0 million to fire safety and $7.0 million to other programs. Should be reversed.
- Evaluate the OSMP budget to identify potential opportunities for allocating more spending toward fire safety initiatives.
- Request an itemized budget and reconciliation for the Alpine-Balsam development project including debt service assumptions and remaining spending amounts and funding sources.

- Request an itemized budget and reconciliation for the total amount of Housing related funds (Affordable Housing Fund and Community Housing Assistance Fund) that will be used toward Alpine-Balsam related items.
- Evaluate need for 5.0 FTEs in Planning and Development department and any other expenses related to now cancelled citywide Allo broadband initiative.
- Confirm whether the loss of roughly $9.0 million in lease revenue from Allo related to the now cancelled broadband initiative has been reflected in the proposed budget numbers and how city is thinking about this initiative in total over the budgeted periods.
- Request a consolidated CIP schedule that includes total project amounts requested, regardless of funding source (direct capital or CCRS bond).
- Request an analysis of the $96.0 million to be financed under the CCRS bond and the allocation of the roughly $70.0 million in related interest costs incurred across the three projects covered by this debt – EBRC, Civic Center Phase II, Fire Station #2. Including interest expense, EBRC rec center will cost ~$108.0 million when complete.
- The CIP schedules include several items related to facilities that are covered under the proposed $400.0 million bond measure. Request a list of these contingent items that will be removed if the bond measure passes. Conversely, confirm that the current budget is based on a prioritized analysis of critical maintenance needed for these subject properties should the bond measure fail.
- Perform detailed review of Facilities and Fleet, Parks and Rec and CCRS CIP schedules to assess whether some projects can be deprioritized or delayed in order to address budget deficits or repurpose funds to more critical capital or deferred maintenance needs.
- Perform detailed review of the OSMP CIP to assess whether some projects can be deprioritized or delayed in order to repurpose funds to more critical wildfire safety initiatives.
- Review the debt service schedule and assess the impact of the Alpine-Balsam COPs and the upcoming CCRS debt issuance on cost and cash flow.
- Request a forward-looking facilities plan laying out which current buildings are expected to be vacated or sold as a result of WCC, and on what timeline; what happens to the deferred-maintenance backlog for those buildings in the interim; what operating cost savings (custodial, utilities, maintenance staffing) are projected once consolidation is complete; and how anticipated building-sale proceeds are planned to be used.

GENERAL OBSERVATIONS

- Every department has an "Internal Services" and/or "Transfers and Cost Allocations" component. In several cases, these amounts represent more than 10% of the total departmental budget. What is the difference between these two categories and where is the breakdown/analysis of how these are allocated to each department?
- Of the $408.0 million Operating Budget, ~ $150.0 million is labeled as Operating Costs (as compared to ~ $225.0 million in personnel costs). Where can we see the underlying detail for Operating Costs in each department?
- What portion of the $150.0 million in Operating Costs is attributable to outside professional consulting expenses and fees? Can we see a detail by vendor and department?
- Several of the Funds are forecasting deficits by 2030 or so – Recreation Activity, Transportation, $0.25 Sales Tax. What expense reduction measures should we be taking proactively now to prevent this from happening?
- The General Government cost center appears to be missing from the detailed department disclosures. The General Fund financial statement shows $35.6 million for this 'department', but it does not appear anywhere else in the budget analysis and no detail is provided.
- The metrics for each department are very weak and appear to be primarily measuring activity and not performance. Also, actuals for 2025 aren't even updated in many cases so it is unclear how these were factored into the outcome-based budgeting approach that the city claims to utilize.
- The CIP totals presented in the budget do not include amounts that are being financed through CCRS debt. Regardless of funding source, these should be included in the CIP schedules for completeness purposes. For example, the EBRC capital project of $17.0 million in 2027 ($63.5 million in total), is not included in the $135.0 million capital budget for 2027. Overall, an additional $96.0 million in capital projects financed through the CCRS bonding are being proposed in 2027 with $37.0 million of that in 2027, bringing the total actual capital budget for 2027 to $172.0 million.
- The budget includes a separate CIP schedule for items paid directly with CCRS funds. Because CCRS is not actually a department but rather a funding source, this makes presentation of departmental CIP incomplete and misleading. For example, for the fire station #2 renovation – the total budgeted cost for 2027 is $11.0 million. The Facilities and Fleet CIP shows $0.8 million. The CCRS CIP shows $0.0 million but includes a note indicating that $10.2 million will be financed under the CCRS bond and is therefore excluded. Only the $0.8 million is included in the combined CIP amount for 2027.
- No clear documentation exists that City Council has reviewed detailed budgets for multi-year capital projects prior to approval or received variance reports tracking changes since. The recurring pattern is that early cost estimates get treated as if they were Council-approved budgets, years before design and scoping are complete.

- The active CIPs in the budget do not include complete information regarding total actual spending to date and total estimated lifetime project costs. The only information this provided is current and future year appropriations requests, so it is difficult to assess the total scope of these projects or cost variances to date.
- The WCC project is not mentioned in the CIP at all, despite being an active construction project and the largest in the city's history. The rationale is that because the $100.0 million COP financing + $40.0 million capital for this project was authorized in 2025, no further reporting is required.
- There is a lack of clarity around how the debt service associated with these debt-financed CIP projects is being presented in the budget or whether there is any acknowledgement of the associated interest costs. For example, the $96.0 million in projects anticipated to be financed under the CCRS bond measure will result in an additional $70.0 million in interest costs and carry an annual debt service of $8.5 million. While this is mentioned as a footnote on the CCRS CIP page, it is unclear where this debt service is sitting in the budget.

HEADCOUNT

- Aggregate personnel costs increased from $215.0 million to $226.0 million despite a reduction of 15 FTEs. What is driving this net cost increase?
- What assumptions are being made regarding annual raises and increases in benefits costs year over year?
- The budget indicates that 12 "fixed term" FTEs were newly added or extended. Does the budget reflect that their tenure ends at a future date? How many FTEs are defined as "fixed term" in the budget and what is the city's policy to ensure that they aren't extended indefinitely?
- One of the "fixed term" FTEs is for Fuels Management. This seems like a critical position. Why isn't this role made permanent? On the flip side, one of the FTEs that was "fixed term" and was converted to permanent was for "supporting community connections and engagement"? Is this really more critical than Fuels Management? Especially since the Communications department has 30 FTEs?
- The 2 "reductions" in the Communications department were for vacant positions. Not actually a headcount reduction.
- How many positions in the headcount budget are currently unfilled? Is there an analysis to justify the criticality of moving forward with hiring in light of budget constraints?

2026 vs. 2027 FTE Comparison by Department

Department	2026 FTE	2027 FTE	Change (FTE)	% Change
City Attorney's Office	27.0	28.0	+1.0	+3.7%
City Council	10.0	9.5	-0.5	-5.0%
City Manager's Office	26.8	48.6	+21.8	+81.2%
Climate Initiatives	22.0	20.0	-2.0	-9.1%
Communications & Engagement	33.5	30.0	-3.5	-10.4%
Community Vitality	35.3	0.0	-35.3	-100.0%
Facilities & Fleet	52.9	61.9	+9.0	+17.0%
Finance	50.9	50.9	0.0	0.0%

Department	2026 FTE	2027 FTE	Change (FTE)	% Change
Fire-Rescue	140.0	140.0	0.0	0.0%
Housing & Human Services	64.8	63.8	-1.0	-1.5%
Human Resources	28.0	26.5	-1.5	-5.4%
Innovation & Technology	61.5	56.8	-4.7	-7.6%
Municipal Court	16.4	15.3	-1.1	-6.7%
Open Space & Mountain Parks	142.6	136.1	-6.5	-4.6%
Parks & Recreation	151.6	152.1	+0.5	+0.3%
Planning & Development Services	122.7	130.2	+7.5	+6.2%
Police	280.5	273.0	-7.5	-2.7%
Transportation & Mobility	91.4	94.4	+3.0	+3.3%
Utilities	190.6	195.6	+5.0	+2.7%
TOTAL — All Departments	**1548.5**	**1532.7**	**-15.8**	**-1.0%**

2026 vs. 2027 Personnel Cost by Department

Department	2026 Personnel (M)	2027 Personnel (M)	Net Change (M)	% Change	2026 Cost/FTE	2027 Cost/FTE
City Attorney's Office	$4.9	$5.3	+$0.5	+9.8%	$180,000	$191,000
City Council	$0.4	$0.6	+$0.2	+37.8%	$44,000	$64,000
City Manager's Office	$6.9	$7.5	+$0.6	+8.8%	$258,000	$155,000
Climate Initiatives	$3.7	$3.3	-$0.4	-10.5%	$167,000	$164,000
Communications & Engagement	$3.1	$2.9	-$0.2	-6.6%	$93,000	$97,000
Facilities & Fleet	$7.1	$7.0	-$0.2	-2.3%	$135,000	$112,000
Finance	$6.4	$6.7	+$0.3	+4.5%	$126,000	$131,000
Fire-Rescue	$24.1	$26.6	+$2.5	+10.4%	$172,000	$190,000
Housing & Human Services	$7.9	$8.5	+$0.6	+7.6%	$123,000	$134,000
Human Resources	$3.8	$4.0	+$0.1	+3.5%	$136,000	$149,000
Innovation & Technology	$9.4	$9.6	+$0.2	+2.6%	$153,000	$170,000
Municipal Court	$2.0	$1.9	-$0.1	-5.2%	$124,000	$126,000
Open Space & Mountain Parks	$22.8	$23.0	+$0.2	+0.8%	$160,000	$169,000
Parks & Recreation	$20.7	$21.4	+$0.8	+3.7%	$136,000	$141,000
Planning & Development Services	$15.1	$16.7	+$1.6	+10.3%	$123,000	$128,000
Police	$40.6	$42.8	+$2.2	+5.4%	$145,000	$157,000
Transportation & Mobility	$12.2	$12.4	+$0.3	+2.3%	$133,000	$132,000
Utilities	$24.2	$26.1	+$1.9	+7.8%	$127,000	$133,000
TOTAL — All Departments	**$215.4**	**$226.4**	**+$11.0**	**+5.1%**	**$139,000**	**$148,000**

Material Headcount Movements by Department

City Manager's Office — Standalone Community Vitality department was dissolved in 2027 and its arts, culture, economic-vitality, and parking-ambassador functions (~24 FTE) folded into City Manager's Office. A handful of legacy admin roles (Executive Assistant, Administrative Assistant, Operations Specialist) were eliminated in the same move.

Community Vitality — Department dissolved for 2027. Parking maintenance crew (11 FTE — lead techs, supervisor, techs I–III) transferred to Facilities & Fleet. Arts, events, economic-vitality and admin/ambassador functions (~24 FTE) absorbed into City Manager's Office

Facilities & Fleet — Growth driven mainly by the inbound Community Vitality parking-maintenance transfer (+11 FTE), plus a new Facilities Energy Manager Senior and Facilities Principal Project Manager.

Innovation & Technology — The most significant genuine headcount cut alongside a full structural overhaul of IT/GIS/data roles: legacy CRM and desktop-support positions (CRM Product/Project Manager, AV Technical Support Administrator, IT PMO Manager) eliminated, while a new data/GIS/product organization was stood up (Data Architect, Data Infrastructure Manager, Portfolio Manager, Product Division Manager).

Open Space & Mountain Parks — Largest raw FTE reduction of any department. Driven by expiring fixed-term grant positions (Limited Commission Rangers, trail crew leads) and elimination of a Facilities Maintenance Senior Manager, a Fleet Mechanic II, and Open Space planning roles — partly offset by new fixed-term agricultural/trail grant positions and a new City Planner and Vegetation Stewardship Supervisor.

Planning & Development Services — Genuine growth, concentrated in code compliance and permitting: Code Compliance Officer/Supervisor roles added (replacing the old "Code Enforcement" titles) and a new 5-FTE Broadband Right-of-Way Inspector team supports the city's Community Broadband build-out, alongside a new Building Inspection Manager and Engineering Permit & Inspection Supervisor.

Police — Net reduction driven by Photo Enforcement Officer positions cut from 7 to 0 (retaining only a supervisor), Detectives down from 15 to 11, and Dispatchers trimmed by 1.5 FTE — partly offset by 4 additional Police Officer positions, 3 new Police Lieutenant roles, and new civilian Crash Report Specialist / Investigation Specialist positions.

Utilities — Real additions include a new Utilities Director/Deputy Director layer, Community Broadband program staff, and several new GIS/IT support positions.

DEPARTMENT BUDGETS

The following analysis highlights some items from the individual department budgets that should be evaluated for necessity and priority.

City Attorney

- The City Attorney's Office is budgeted for 28.0 FTE in 2027, up from 27.0 in 2026. **Does this seem like a reasonable headcount for a $550.0 million/~1,500 FTE municipality?**
- **How does the City Attorney's salary compare to comparable benchmarks?**
- Total Operating Costs for the City Attorney's Office are $0.3 million for 2027. **Can we get an itemized breakdown of what is included in this Operating Costs total?**

City Council

- Total Operating Costs for the City Council department are $0.1 million for 2027. **Can we get an itemized breakdown of what is included in this Operating Costs total?**

City Manager

- Excluding the recent consolidation of Economic Vitality and Arts into City Manager budget, the CMO has 24 FTEs. **Does this seem like a reasonable headcount for a $550.0 million/~1,500 FTE municipality?**

- **How does the City Manager's salary compare to comparable benchmarks?**

- Arts and Culture functions account for 5.75 FTE and approximately $0.7 million in 2027 Personnel costs, administering a fund that receives approximately $3.5 million annually from the dedicated Arts, Culture & Heritage Tax. **Does the actual arts grant activity justify this kind of headcount?**

- Equity functions account for 3.0 FTE (Business Equity Project Manager, Equity and Belonging Officer, Equity and Belonging Policy Advisor) and $0.8 million in total 2027 program costs (including $0.6 million in Personnel and $0.2 million in Operating). The budget packet does not itemize the $0.2 million Operating figure, and this program shows no Internal Services cost allocation, unlike most other programs in the department. **Does this level of spending seem appropriate for the function?**

- The Facilities Operations Senior Manager position (1.0 FTE) is confirmed in the City Manager's Office staffing roster rather than Facilities & Fleet. **Why are Facilities and Fleet headcount in CMO budget?**

- Two Parking Ambassador positions (2.0 FTE) are budgeted within the City Manager's Office. These positions transferred from the dissolved Community Vitality department. **What is the purpose of this function?**

- The Capital Improvement Program line within the City Manager's Office budget totals $0.8 million ($0.1 million Capital, $0.7 million Operating) — a new line item in 2027 with no prior-year comparison. The $0.1 million is shown on the CIP as CCS Art Projects, but no detail is available for the $0.7 million. **What is this amount to be used for?**

- Total Operating Costs for the City Manager's Office are $10.4 million for 2027. **Can we get an itemized breakdown of what is included in this Operating Costs total?**

Climate Initiatives

- The department's total budget is $9.1 million for 2027, of which only $1.1 million (12.4%) is allocated to Community Wildfire Resilience, while in comparison Energy Systems receives $3.2 million and Circular Economy receives $1.2 million. Wildfire mitigation and preparedness has been identified as a top Council priority. **Should**

we consider reallocating the funding categories in this budget to provide more to the critical function of Wildfire Resilience?

- Personnel costs by program show $0.7 million for Circular Economy and $0.4 million for Nature-Based Climate Solutions in 2027, versus $0.0 million for Community Wildfire Resilience reflecting removal of 1.0 budgeted FTE in 2026. **Why aren't we prioritizing headcount for wildfire safety?**

- Community Wildfire Resilience Operating costs increased from $0.8 million (2026) to $1.1 million (2027), an increase of $0.3 million. The Significant Changes table identifies $0.3 million in one-time enhancement funding for fuels management and other priority areas, plus a $0.0 million realignment for public messaging — together roughly accounting for this increase, though as one-time funding, it does not represent a durable increase in ongoing wildfire capacity. **What is included in this amount and is it appropriate to treat it as a one-time expense?**

- Total Operating Costs for the department are $4.6 million for 2027. **Can we get an itemized breakdown of the full department Operating Costs total?**

Communications & Engagement

- The department is budgeted for 30.0 FTE in 2027 (down from 33.5 in 2026). This level of staffing seems excessively high relative to the staffing levels of other critical departments and functions and in relation to other municipalities. **Can we evaluate whether some of these back-office functions can be pared back in light of our current budget constraints?**
- The Community Connectors program's structure — compensation without the disclosure, meeting, or public-records requirements applied to other Boards and Commissions, and apparent inclusion of non-Boulder residents — is not detailed in the budget packet beyond program funding levels. **How much are we spending on this program and is it aligned with city policies around disclosure and access?**
- Operating expenses across the department total $0.6 million for 2027, with no further category or vendor-level detail provided. **Can we get an itemized breakdown of the full department Operating Costs total?**

Facilities & Fleet

- Parking Maintenance is budgeted at 10.0 FTE within Facilities & Fleet (Parking Maintenance Technicians and Lead Technicians, transferred from the dissolved Community Vitality department in 2027). Total program cost is $2.5 million. **What specifically are these functions doing and how are they impacted by the gateless parking migration?**
- Energy Management shows $0.2 million in Debt Service for 2027 (new in 2027; $0.0 million in 2025-2026). **Which CIP is this related to and under which bonds was the borrowing made?**
- Operating expenses across the department total $8.0 million for 2027, spanning Energy Management, Parking Maintenance, Facility Operations, Facility Project Management, Fleet, and Radio System Management. No vendor- or category-level

detail is provided beyond program totals. **What is included in the Operating Expenses total?**

Finance

- The department is budgeted for 50.9 FTE, unchanged from 2026. **Does this seem like a reasonable headcount for a $550.0 million/~1,500 FTE municipality – especially in light of AI technology?**

- The Community Wildfire Resilience program appears within the Finance department budget ($0.1 million for 2027, up from $0.1 million in 2026), in addition to the wildfire-related programs identified in Climate Initiatives and Fire-Rescue. **Why is Wildfire appearing in Finance department?**

- Total Operating Costs for the department are $9.6 million for 2027,. **Can we get an itemized/vendor-level breakdown of this Operating Costs total?**

Fire-Rescue

- A Community Wildfire Resilience program appears within Fire-Rescue ($0.6 million for 2027), in addition to the wildfire-related programs in Climate Initiatives and Finance. **How are the various wildfire resilience budgets in Climate Initiatives, OSMP and Finance related to this line item and are they being managed cooperatively for maximum effect?**

- Personnel costs increased from $24.1 million (2026) to $26.6 million (2027), a $2.5 million (10.4%) increase, while total department FTE remained flat at 140. This is one of the largest genuine (non-reorganization) personnel cost increases in the budget, and the Significant Changes table attributes a portion to a $0.9 million one-time increase to overtime and $0.1 million in estimated IAFF union step increases, though these two items alone do not account for the full increase. **What is driving the $2.5 million year over year increase in personnel costs?**

- Total Operating Costs for the department are $2.6 million for 2027. **Can we get an itemized breakdown of what is included in this Operating Costs total?**

Housing & Human Services

- Alpine-Balsam-related one-time appropriations confirmed in the 2027 Significant Changes disclosure total at least $19.7 million: $4.8 million (Affordable Housing Fund, for unit development), $0.5 million (Community Housing Assistance Program Fund), and $14.4 million (transfer to the Governmental Capital Fund for site infrastructure). This does not yet include prior-year spending or the larger cumulative Alpine-Balsam capital costs identified separately in the Government Capital Fund's Fund Financials disclosure. **How much in total will be expended (past and future) on Alpine-Balsam related items from the Affordable Housing Fund and other related housing funds (Community Housing Assistance Program).**

- Homelessness Services Operating costs increased from $2.8 million (2026) to $3.6 million (2027), an $0.8 million increase. The Significant Changes disclosure identifies $0.8 million in one-time funding for Day Services Shelter Operations (funded through 2026 department savings) and $0.1 million for the Flexible Resolution Program, partially offset by a $0.2 million reduction (realigned to the Affordable Housing Fund for a Local Voucher program). **What is the funding plan for the Day Services Center past 2027 if one-time funds are not available again?**

- Total Operating Costs for the department are $40.1 million for 2027 — by far the largest Operating Costs total of any department, driven substantially by Community Investments ($33.3 million). **Can we get an itemized breakdown of this full department Operating Costs total?**

Innovation & Technology

- The $0.3 million capital purchase within the Application Support program is not itemized in the budget packet beyond the program-level total (no capital line existed in 2026). **What is this purchase for?**

- Total Operating Costs for the department are $12.2 million for 2027, driven substantially by IT Infrastructure Services ($6.2 million). **Can we get an itemized breakdown of the Operating Costs total?**

Open Space & Mountain Parks

- The budget packet does not include a dedicated cross-reference between OSMP's operations and citywide fire-safety/wildfire mitigation funding. **What portion of this budget is allocated to fire safety and preparedness and how does it align with other departmental spending?**

- A Fleet Parts Technician II position (1.0 FTE) is confirmed within OSMP, separate from the Fleet Parts Specialist positions (3.0 FTE) budgeted in Facilities & Fleet. **Why is this headcount in OSMP and not Fleet?**

- The Fuels Management position is listed as a fixed-term position rather than permanent. **Why isn't this critical function permanent?**

- Human Dimensions functions account for 3.0 FTE (Human Dimensions Analyst, Analyst Senior, and Manager). This function is generally understood in land-management agencies to cover social-science research on visitor use and community relationships with public lands. **Evaluate whether these are essential positions in light of current budget constraints.**

- Property Agent functions account for 3.0 FTE (two Property Agents and one Property Agent Senior). **Are these essential positions given current financial scenario and likely limited property acquisition for near to mid term?**

- Recreation and Cultural Stewardship functions account for 1.0 FTE (a Senior Manager position). **Evaluate whether this is an essential position in light of current budget constraints.**

- Signs and Graphics functions account for 2.0 FTE (a Signs and Graphics Senior Program Manager and a Signs Crew Lead), confirming your count. **Evaluate whether these are essential positions in light of current budget constraints and/or whether they could be addressed through alternative staffing models/contractors, etc.**

- Total Operating Costs for the department are $4.4 million for 2027. **Can we get an itemized breakdown of what is included in this Operating Costs total?**

Parks & Recreation

- The $0.3 million Capital line under Planning & Construction and the $0.2 million Capital line under Recreation Operations are not itemized by project in the department budget pages and are not included on the CIP report. **What are these amounts for?**

- Two City Planner FTE (one City Planner, one City Planner Senior) are confirmed within Parks & Recreation, separate from the City Planner roles budgeted in Planning & Development Services and Open Space & Mountain Parks. **What are these roles and how do they relate to the City Planners in the Planning Department?**

- A Digital Communications Program Manager, Graphic Designer and Marketing Manager (3.0 FTE) are confirmed within Parks & Recreation, separate from the communications-titled positions in Communications & Engagement and the City Manager's Office. **Why are these in Parks & Rec and not in the Communications department?**

- A Fleet Mechanic I (1.0 FTE) is confirmed within Parks & Recreation, separate from the Fleet Mechanic I/II positions (8.0 FTE combined) budgeted in Facilities & Fleet. **Why is this in Parks & Rec and not in Fleet department?**

- Total Operating Costs for the department are $7.3 million for 2027, driven substantially by Recreation Operations ($3.8 million). **Can we get an itemized breakdown of this Operating Costs total?**

Planning & Development Services

- The $0.3 million Capital line under Administration (Livable) is not itemized by project and is not included in the CIP. **What is this amount for?**

- Five Broadband Right-of-Way Inspector positions (fixed-term through 12/31/2029) plus one Broadband ROW Permit & Inspection Technician (fixed-term through 12/31/2029) are confirmed within Planning & Development Services, totaling 5.0 FTE dedicated to this function. In July, the city was notified that Allo would be pulling out of the contract. At this time, no replacement vendor has been identified. **Why are these headcount still in the budget if the ALLO project has been cancelled?**

- Seven IT Applications-titled positions are confirmed within Planning & Development Services (two IT Applications Administrator I, one newly added ongoing Administrator I, one Administrator Senior, one Manager, one Senior Manager), separate from IT Applications roles budgeted in Innovation & Technology. **Why are these position in Planning and not Innovation and Technology department?**

- Twelve Parking Enforcement positions (10 Officers, 1 Lead Officer, 1 Supervisor) are confirmed within Planning & Development Services. **Why are parking enforcement positions sitting in Planning & Development Services?**

- Total Operating Costs for the department are $0.9 million for 2027. **Can we get an itemized breakdown of what is included in this Operating Costs total?**

Transportation & Mobility

- The $0.3 million Capital line within Transportation Operations is not itemized by project and is not included on CIP schedule. **What is this amount for?**

- Total Operating Costs for the department are $12.4 million for 2027, driven substantially by Transportation Planning ($6.0 million) and Transportation Operations ($3.2 million). **Can we get an itemized breakdown of the Operating Costs total?**

CIP BUDGETS

Total CIP - $135.0 million

The 2027-2032 CIP identifies all planned capital improvement projects and their estimated costs over the six-year period, comprising $135.3 million in new appropriation for 2027 ($172.0 million including CCRS financed), supporting 131 capital projects, and $827.7 million in planned spending between 2027-2032 ($923.0 million including CCRS financed) to support a total of 228 capital projects.

The following analysis highlights some items from the individual department CIP budgets that should be evaluated for necessity and priority.

Facilities and Fleet CIP - $16.0 million

- GENERAL THEME: How does this spending reconcile with WCC consolidation plan and prioritized deferred maintenance backlog?
- Why are we spending $3.0 million on Penfield Tate if this building is part of WCC consolidation plan? Only thing left there is city council chambers? Also, wasn't this already renovated a few years ago (during which time City Council met at the library)?
- Didn't Spruce Pool get fully redone about 5 years ago — why $0.3 million more in maintenance?
- Didn't the Brenton Building get fully rebuilt in 2018 — why $0.3 million more in maintenance?

- What is the FTC Burn Building, and what does its $2.0 million replacement cover?
- Fire Station 2 and 4 Replacement: see CIP Case Studies section below for the full year-by-year spending history and open questions on both.

Open Space CIP - $5.9 million

- GENERAL THEME – Are we prioritizing the critical fire safety and preparedness needs above less urgent longer-term objectives for the open space?
- $0.1 million listed with "No Project" reference.
- North Trail Study Implementation: Foothills and Four Mile Improvements - $0.1 million. Is this really the most critical project right now?
- Flagstaff Corridor Safety and Wildfire Prevention Improvements for $0.4 million. According to the budget "This project reviews the current practices and protocol for management of OSMP assets and visitor use areas along the Flagstaff Road corridor and explore options to increase visitor safety within the area, reduce wildfire, and ensure the long-term viability of the ecological and recreational values in the area related to climate impacts, high visitation, and opportunities for collaboration among a variety of public agencies that have jurisdiction". This sounds more like a policy and outreach initiative and not specifically focused on wildfire mitigation and prevention. Is this the best use of these dollars right now?
- OSMP Climate and Wildfire Plan Implementation - $0.2 million. According to the budget "This project provides funding for a suite of climate strategy projects to incorporate opportunities or improvements that increase OSMP's climate resiliency and preparedness, manage its carbon footprint, and increase communications to the public to bolster climate action". While this has Wildfire in its title, it seems to be more of a outreach initiative around carbon reduction and education. Is this the best use of these dollars right now?
- Compare the two "wildfire" initiatives to the only $0.1 million being spent on Fuels Mitigation in the Ditch Corridor. Shouldn't the majority of our spending be going toward measures like these and not on nebulous education projects?
- Chatauqua Ranger Cottage is getting $0.9 million for renovations? Is this really a critical priority at this time? Consider pushing out.
- $0.6 million for Gunbarrel Trail Management and Wood Brothers interpretive media? How is this getting $0.6 million while Wildfire Preparedness gets $0.1 million?
- $0.4 million for Mt. Sanitas Trail Improvement? This trail is already well-maintained and very accessible. Why is this project getting more dollars than wildfire?
- $0.1 million to deploy mobile hot spots at trailheads? Is this essential at this time?
- $0.2 million to rehabilitate Wells House? More money than fire safety?

CCRS CIP - $7.0 million ($44.0 million included bonded projects)

- Parks and Rec CIPs that are being financed through CCRS don't show up on the Parks and Rec CIP. Why would CCRS have its own CIP? CCRS is just a fund for paying CIP not a standalone department.

- Items that are going to be bonded are not showing up on the CCRS CIP report at all. Here is what is not included in the CIP totals: EBRC $63.5 million ($17.0 million in 2027), Boulder Creek Phase II $15.5 million ($3.5 million in 2026, $10.0 million in 2027, $2.0 million in 2028), Fire Station #2 $17.1 million ($7.0 million in 2026, $0.0 million In 2027). So total CCRS borrowings for CIP that are not included in the Capital Budget Totals = $96.2 million
- The $96.0 million in CCRS projects that are going to be financed carries interest of roughly $70.0 million. On an allocated basis, that would mean the EBRC rec center will cost ~$108.0 million in total. Does this seem reasonable for a rec center?

Fundwide/City-Wide CIP

- $1.0 million in General Fund Capital? What is this?
- CCRS Tax Grant Program Administration of $1.4 million per year – equivalent to 10-12 FTEs. How many grants are they administering? Seems high.

FUND FINANCIALS

Government Capital Fund

- Projecting $10.5 million in Building Sales in 2029 and 2030. Is this related to the Alpine-Balsam consolidation of 10 buildings? Is this all of the savings we can expect for this consolidation?
- Confirmed: see $14.4 million from Affordable Housing Fund to Capital Fund to pay for Alpine-Balsam infrastructure.
- Infrastructure Contingency of $1.0 million. Is this for cost overruns on capital projects? Does this seem reasonable given scope of projects?
- **$17.0 million labeled Facilities & Fleet Capital Projects for Alpine-Balsam project. Don't see this on F&F CIP? Going back to 2023, see sizable amounts in this bucket. Is this where we see total A-B costs?**
- On the Facilities & Fleet CIP Summary by Fund, it shows $2.0 million in 2027 paid out of the Government Capital Fund. However, I don't see this on the Government Capital Fund financials?
- There is an item labeled "Capital Improvement/Replacement Reserve." The balance is $0.0 million until 2030. Is this supposed to be the deferred maintenance reserve?
- Why is there a separate reserve for Fire Station #4? Where is this coming from?
- What is the $2.5 million General Capital Reserve?

Affordable Housing Fund

- Cash in Lieu fees jump from $3.7 million in 2026 to $17.2 million in 2027. Does this make sense?
- Real Estate sales are at $10.4 million. Is this the assumption around the A-B market rate land parcel sales?
- $17.8 million in Community Investment. Where is the detail for this number? Assume it includes the $14.4 million for Alpine-Balsam?

Boulder Municipal Property Authority (BMPA)

- Established as conduit for COP issuance and related lease payments/debt service payments.
- Does this include more than just the $140.0 million in COPs related to Alpine-Balsam? What is the debt service specific to Alpine-Balsam?
- Where would we see the Lease payments of $10.2 million being paid out of? Paid out of General Fund, but which department?

Recreation Activity Fund

- Appears to be the fund that holds rec center revenues and operations.
- Forecasted to be at a deficit by 2030.
- Transfer in from Sugar Tax Fund is conditional. Why?
- Considering expected construction on EBRC, does it make sense that fees increase from 2026 to 2027?
- What is the $1.1 million in Community Building and Partnerships?

Climate Tax Fund

- What is the $3.2 million going to Energy Systems?
- What are Cross Cutting Climate programs?
- What is the $0.1 million going to Natural Resources?
- **$1.8 million in Wildfire Resilience — decreasing to $1.5 million in 2028 and beyond?**

Open Space Fund

- Amounts in here seem really out of whack with the amount we are spending on Fire Safety.
- $6.0 million for Community Connections? What is this program?
- Why is this the only fund with a vacation/sick reserve?
- We don’t have funds to be doing any acquisitions at this stage. Why is this in here at all?

Sugar Sweetened Beverage Distribution Tax Fund

- $3.9 million in Community Funding. Where is the detail behind this number?
- In 2026 there were around 45 recipients of Health Equity Fund grants. Is there any analysis on whether these programs are delivering? Consideration of pulling back at all?

Arts, Culture & Heritage Fund

- $3.0 million revenue with $0.8 million in staff costs? Including cost allocation, almost 1/3 of revenue is consumed with personnel costs?
- How many grants are they actually administering? Can’t imagine that they need to grow the headcount in the near term.

Transportation Fund

- Despite $6.0 million per year in new Transportation Maintenance Fee in 2028 ($3.0 million in 2027), forecasting deficit by 2031?
- CIP Management cost of $0.8 million. Haven't seen this in other budgets.

Capital Improvement — CCRS

- **Line item for Debt Service refers to Fire Station #2, EBRC and Boulder Creek Park. These cost items are also listed above as individual capital projects. If the Debt Service includes principal amount, then wouldn't this be double counting?**
- $3.0 million budgeted for 2027 F&F Capital Maintenance and Renovation. Is this the contingency plan for the 7 buildings if the $400.0 million bond doesn't pass. Around $30.0 million total through 2032.

CIP CASE STUDIES

There is no consolidated CIP schedule that shows total budgeted costs vs actual spend and a reconciliation of funding sources over time. The two case studies below are examples of the challenges in tracing the amounts and approvals through the budget documents.

Fire Station 2 — $25M

- First appears in 2024 F&F CIP budget with total 2024-2029 spend of $18.5M; $6M in 2024.
- In 2025 budget, total project cost increased to $25M (noted that extra $4M over fire station #4 cost is due to land acquisition). $2M budgeted in 2025.
- In 2025 Fund Financial for CCRS, shows 2024 revised to $8M spend (instead of $6M).
- In 2026 budget, total project cost remains at $25M; $0M budgeted in 2026.
- In 2026 Fund Financial for CCRS, shows 2025 spend of $716K and $7M in 2026 (which doesn't agree with 2026 CIP Budget for Facilities and Fleet).
- In 2027 budget, total spend for 2027 is estimated at $11M — $850K from Capital Development Fund and $10.15M to be borrowed under CCRS.
- In 2027 fund financial for CCRS shows 2025 — $598,326, 2026 — $8,418,443 and 2027 — $10,150,000. Plus $850K taken from Capital Development Fund in 2027.
- Need to find actual spend from 2024. Since total project is supposedly $25M, assume around $5M spent in 2024?
- This is an example of the problem. No clear picture of what we are spending, where or when increases are happening and if city council is actually approving.
- What are we spending $25M on? How many firefighters are in this station? What is cost per SF?

Fire Station 4 — $21M (or is this actually $25.5M?)

- First appears in 2024 F&F CIP budget with total 2024-2029 spend of $18.5M; $0 in 2024.
- In 2025 budget, total project increased to $21M; $4M budgeted in 2025.

- In 2025 Fund Financial for CCRS, shows $4M funded in 2025, $2M in 2026 and $15M in 2027.
- In 2026 budget, still $21M with nothing in 2026 spend.
- In 2026 Fund Financial for CCRS, shows $4M funded in 2025 and remainder of $21M from 2028-2031.
- In 2027 budget, doesn't provide total project budget for Station #4. Shows $2M in 2027 and $19.5M in 2029 and 2030 = $21.5M.
- In 2027 Fund Financial for CCRS, shows actual spend of $3,978,107 in 2025 plus $21,893 in 2026 for total of $4M prior to 2027. No spending shown in future years suggesting that they are assuming future costs of $21.5M will be financed via CCRS bond. But this would mean that total cost was actually $25.5M?
- Why aren't they providing actual spending to date and information about total costs? Impossible to piece this together without cross-referencing against the ACFR, which isn't even available past 2024 yet.