

APPENDIX

APPENDIX



This section contains:

- ◇ a list of specialized words used within this document with their definitions known as the glossary; and,
- ◇ a collection of supplementary material used throughout this document.

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Glossary of Terms

A

Accrual Basis of Accounting – The method of accounting under which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, revenue which was earned in December, but not collected until January, is recorded as revenue in December.

ADA – Americans with Disabilities Act.

Adjudication – The act or process of reaching settlement judicially.

Administrative Allocation – Internal charges assessed by City agencies that provide services directly to other City agencies. These charges are intended to provide a fuller picture of the cost of providing City services. Allocations include charges for financial services, administration, facilities services, groundskeeping, etc.

Amendment 1 (TABOR) – An amendment to the Colorado State Constitution that limits revenues and expenditures to the inflation rate, measured by the Denver–Boulder Consumer Price Index, Urban Area (CPI–U), and growth (defined as new construction) of the jurisdiction in the prior year. All new or increased taxes must be voted on by the public. Also, it establishes mandatory emergency reserves.

Appropriation – A legal authorization made by the City Council to make expenditures and incur obligations for specific purposes.

Appropriation Ordinance – An ordinance that gives appropriations legal effect. It is the method by which the expenditure side of the annual budget is enacted into law by the City Council.

Assessed Valuation – A valuation set upon real estate or other property by the county assessor to establish a basis for levying taxes. It is equal to 7.96% of market value for residential property and 29% for commercial and industrial property.

B

Bond – A form of borrowing money for major capital projects, such as buildings and streets. The City obligates itself to repay the principal at a stated rate of interest over a stated period of time.

Budget – A financial plan of estimated expenditures and the means of financing them for a stated period of time. Upon approval by the City Council, the budget appropriation ordinance is the legal basis for expenditures in the budget year.

C

CAD – Computer Aided Dispatch.

Capital Outlay – An item that costs \$5,000 or more and is expected to last one year or longer. Examples include vehicles, carpet and equipment.

Capital Expansion Fee (CEF) – An assessment on new development to contribute to providing new infrastructure necessitated by population growth.

Capital Program – An annually updated plan of capital expenditures for public facilities, infrastructure and major fixed assets with estimated costs, sources of funding and timing of projects over a five–year period.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the city’s physical structure, sometimes referred to as infrastructure. Examples include buildings, streets, bridges, parks and utility systems.

Capital Project – Expenditure for equipment, machinery, facilities, or infrastructure that will provide long-term service or other public benefits.

Carryover – Amount of money remaining at the end of the preceding year and available in the current budget year through an ordinance commonly called the rollover ordinance.

CAFR – Comprehensive Annual Financial Report.

CDBG – Community Development Block Grant.

CDOT – Colorado Department of Transportation.

CFAC – Citizens’ Finance Advisory Commission.

CIRSA – Colorado Intergovernmental Risk Sharing Agency.

CEF – Capital Expansion Fee (see definition above).

CMC – Community Marketing Commission, a seven-member volunteer citizens' committee, advises the City Council on the promotion of tourism, conventions, and related activities as well as the City’s use of funds received through the Lodging Tax.

CMP – Comprehensive Master Plan. The Master Plan is the official document that serves as the long range, comprehensive policy guide to the day-to-day decisions about the future development of the City of Loveland.

COLT – City of Loveland Transit.

Community Survey – Written or telephone survey performed annually to determine citizens’ overall satisfaction with community services.

Contractual Services – Expenses that are usually incurred by entering into a formal agreement or contract with another party. Expenses included in this category can include insurance, repairs or professional services.

CPI – Consumer Price Index.

D

Debt Service – Principal and interest due on long-term debt such as loans, notes and bonds incurred by the City.

Defeasement – A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower’s debt.

Department – Major unit of organization in the City.

Depreciation – Expiration in the service life of fixed assets because of wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Division – Sub-unit of a department.

DRT – Development Review Team.

E

EOC – Emergency Operations Center.

EMS – Emergency Medical Services.

Encumbrance – Obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Funds – Funds that are self-supporting through user fees. Examples include water, golf, solid waste and power. By the TABOR amendment these funds cannot have more than 10% of their budget subsidized by taxes.

EPA – Environmental Protection Agency.

Expenditure – Payment for goods or services, including operating expenses that require the current or future use of net current assets, debt and capital outlays. Note that an encumbrance is not an expenditure, but reserves funds to be expended later.

Exempt – A classification indicating that an employee is not eligible to be paid for overtime, as defined by the guidelines of the Fair Labor Standards Act (FLSA). Non-exempt employees, conversely, are eligible for overtime pay.

F

FAA – Federal Aviation Administration.

FAB – Fire and Administration Building, located at 410 E. 5th Street.

FDIC – Federal Deposit Insurance Corporation.

FICA – An abbreviation for Federal Insurance Contributions Act, this is a compulsory payroll tax which funds Social Security and Medicare.

Fiduciary Fund – A fund used to account for activity of the City as a trustee over funds allotted to meet a current or future financial obligation, usually on an actuarially sound basis. Example: Pension funds.

Fiscal Year – The 12-month period to which the operating budget applies. This is January 1 to December 31 for the City of Loveland.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery and other equipment.

FLSA – Fair Labor Standards Act.

FTE – Full-time equivalent. The hourly equivalent of a full-time employee. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours equal 40 per week.

Fund – Accounting entity with a self-balancing set of accounts, which is segregated from other funds, to carry on specific activities or attain certain objectives.

Fund Balance – On-hand available cash balances which are realized in prior fiscal years less current liabilities and are available for designation as a funding source for a future budget year.

G

GAAFR – Governmental Accounting, Auditing and Financial Reporting.

GASB – Governmental Accounting Standards Board.

General Fund – A central fund into which most of the City's tax and unrestricted revenues are budgeted to support basic municipal services, public safety and administrative activities of the City; financed mainly by sales tax and property tax.

GFOA – Government Finance Officers Association.

GID – General Improvement District.

GIS – Geographic Information System. GIS is a specialized information system for capturing, storing, querying, analyzing, and displaying geographic data. Geographic data describes both the location and the characteristics of features or objects on the earth's surface. That ability makes GIS more than just maps; they are smart maps that can do everything from environmental analysis to site location for a new video store.

GPS – Global Positioning System. A GPS is a navigational system which allows the individual to find where they are in the world.

Grant – A contribution made from either the private sector to the City or by one governmental unit to another. The contribution is usually made to support a specified program, function or project.

H

Home Rule – A limited grant of discretion from the State of Colorado to Loveland, concerning either the organization of functions or the raising of revenue. Loveland became a home rule city in May of 1996.

HRA – Health Reimbursement Arrangement, a City healthcare plan.

I

Intergovernmental Revenue – Amounts of money received from federal, state and other governmental bodies.

Internal Services Fund – Activities which provide support services to other City departments. Examples include insurance and vehicle maintenance.

Intra-City Charges – Items counted both as revenue and expense in two separate funds but with revenue received only once from an outside source. It usually occurs because one fund provides a service to another fund.

IT – Information Technology. IT provides innovative information technology and services that are reliable, accessible, and cost effective for the City of Loveland staff and citizens.

J - L

LETA – Larimer Emergency Telephone Authority.

Level of Service – Transportation Level of Service (LOS) is based on a ratio of current or anticipated volumes of traffic at peak hours and trip generation along the street divided by the capacity of the street. The City of Loveland has adopted Level A for local roads, Level B for Collectors and Level C for other areas with a few

exceptions. When service level falls below LOS C, movements become more restricted and delays may occur during peak periods.

Lease-Purchase Agreement – Financial arrangement which permits the City to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

LHPAC – Loveland High Plains Art Council.

LRFPD – Loveland Rural Fire Protection District.

LURA – Loveland Urban Renewal Authority.

M

Median Family Income – An annual income figure for which there are as many families with incomes below that level as there are above.

Mill Levy – Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed valuation.

Modified Accrual – Under Modified Accrual Accounting, revenues are recorded when they are measurable and available. Expenses are recorded when they are incurred. This differs from the full accrual method where revenues are recorded as soon as they are owed, and the cash method where revenue is recorded when received and expenses recorded when the expense is paid.

N

NCEDC – Northern Colorado Economic Development Corporation.

Net City Budget – Total City operating and capital budget net of transfers among funds, and internal service charges. This amount represents a close approximation of projected spending.

Non-exempt – A classification indicating that an employee is eligible to be paid for overtime, as defined by the guidelines of the Fair Labor Standards Act (FLSA). Exempt employees, conversely, are not eligible for overtime pay.

NPDES – National Pollutant Discharge Elimination System.

O

OAP – Open Access Plus, a City healthcare plan.

Open Door – A program administered by the Human Resources Department whereby employees can voice concerns and resolve issues regarding their employment or workplace. Managers at progressively higher levels within the City review decisions and the highest level of management makes a final determination.

Operating Budget – The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel services, supplies and materials.

P

Paratransit Service – Door to door transportation services for people who, due to health or disability, cannot use fixed route transportation services.

Per capita – An average per person.

Personnel Services – Salaries, wages, benefits and other related costs of employees.

PIF – Public Improvement Fee. A fee collected by the merchant for developer or sub-unit of government such as a Metropolitan District to fund the cost of infrastructure and other approved expenses.

PIF – Plant Investment Fee. (See definition below.)

PILT – Payment In Lieu of Tax. An estimate of the amount of taxes that would be chargeable to a utility if owned privately.

Plant Investment Fee (PIF) – Charges made on new development to contribute to financing utility facilities to meet the needs of increased population. Applies to Loveland Water and Power. This fee is similar in nature to a Capital Expansion Fee.

Projection – Estimation of future revenues and expenditures based on past trends, current economic conditions and financial forecasts.

PRPA – Platte River Power Authority.

Property Tax – Annual charge to owners of real property, based on assessed valuation and the mill levy.

Q - R

Reserve – Funds set aside in the current and past years for the purpose of paying for capital needs, providing for obligations and liabilities, and meeting emergency needs.

Reserve Fund Balance – The portion of a fund's balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resources – Total amounts available for appropriation, consisting of estimated beginning funds on hand plus anticipated revenues.

Retire – In the financial sense, to pay off a debt.

Revenues – Funds that the government receives as income such as tax payments, user fees, charges, special assessments, fines, grants and interest income to support the services provided.

RMS – Records Management System.

ROW – Right of Way.

RSF – Retail Sales Fee. A fee collected by the merchant for developer or sub-unit of government such as a Metropolitan District to fund the cost of infrastructure and other approved expenses.

S

SCADA – Supervisory Controlled and Data Acquisition System.

Self – Insurance – Establishment of a sum of money sufficient to pay anticipated claims. Used as a planning process to control costs and coverage in lieu of paying premiums to insurance companies.

SID – Special Improvement District. (See definition below).

SIF – System Impact Fee. (See definition below).

Service Center – A complex of buildings located at First Street and Wilson Avenue that house the City’s electric and water utilities and provides warehousing, vehicle maintenance and other service facilities.

Services Rendered – Charges made to a fund for support services provided by another fund.

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Improvement District (SID) – A district composed of property owners who have agreed to join together to complete and pay for the cost of public improvements.

Special Revenue Funds – A fund used to account for the proceeds of specific revenues that are legally restricted to be spent for specific purposes. Example: Capital Expansion Fees.

Stop-Loss Coverage – As a self-insurer, the City pays all costs associated with insurance claims. In order to prevent unexpectedly large claims from depleting available resources, the City takes out insurance that covers the costs of individual claims beyond a certain amount. Currently, the City’s stop-loss insurance covers individual claims over \$150,000.

System Impact Fee (SIF) – Impact fees on new development that contribute to financing utility facilities to meet the needs of increased population. Applies to the Water, Wastewater and Stormwater utilities.

T

TABOR (Taxpayers’ Bill Of Rights) – Also known as Amendment 1. See definition above.

Transfers – Amounts distributed from one fund to finance activities in another fund. Transfers are shown as an expenditure in the originating fund and a revenue in the receiving fund.

U

Unreserved Fund Balance – The portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.

URA – Urban Renewal Authority.

User Fees – Charge to the benefiting party for the direct receipt of a public service.

V

VAC – Visual Arts Commission. The Visual Arts Commission, a seven-member volunteer citizens' committee, oversees the city's art acquisitions/donations and site selection.

W - Z

WAPA – Western Area Power Authority.

Staffing

The following table outlines the budgeted staffing levels by department. Included are full-time and part-time benefitted positions and temporary non-benefitted positions.

Department	FTE	Department	FTE
Executive & Legal	12.80	Information Technology	20.50
Full-time	10.50	Full-time	20.50
Part-time	1.30	Part-time	-
Non-benefitted	1.00	Non-benefitted	-
Airport	4.00	Library	35.43
Full-time	4.00	Full-time	15.00
Part-time	-	Part-time	15.93
Non-benefitted	-	Non-benefitted	4.50
City Clerk & Court Administration	7.13	Loveland/Larimer Building Authority	2.00
Full-time	6.00	Full-time	2.00
Part-time	1.13	Part-time	-
Non-benefitted	-	Non-benefitted	-
Cultural Services	14.00	Parks & Recreation	164.60
Full-time	11.00	Full-time	74.00
Part-time	2.00	Part-time	4.26
Non-benefitted	1.00	Non-benefitted	86.34
Development Services	26.48	Police	140.00
Full-time	21.50	Full-time	140.00
Part-time	4.48	Part-time	-
Non-benefitted	0.50	Non-benefitted	-
Economic Development	8.75	Public Works	167.57
Full-time	7.00	Full-time	125.50
Part-time	0.50	Part-time	10.07
Non-benefitted	1.25	Non-benefitted	32.00
Finance	44.90	Water & Power	129.50
Full-time	41.00	Full-time	119.00
Part-time	3.90	Part-time	1.50
Non-benefitted	-	Non-benefitted	9.00
Fire & Rescue	87.00	Total All Departments	878.66
Full-time	81.00	Full-time	691.00
Part-time	-	Part-time	45.07
Non-benefitted	6.00	Non-benefitted	142.59
Human Resources	14.00		
Full-time	13.00		
Part-time	-		
Non-benefitted	1.00		

Staffing By Fund/Department

The following table outlines the budgeted staffing levels by fund and department. Only full-time and part-time benefitted positions with City agencies are included.

Staffing By Fund and Department

Department	'13 Adopted Budget	'14 Budget	'14 Budget / '13 Adopted Change	Notes
Executive & Legal	18.30	11.80	(6.50)	City Clerk and Court administrative staff moved into separate department in 2013 (-6.75 FTE). .25 FTE increase in existing Public Information Officer position.
City Clerk & Court Administration	-	7.13	7.13	Department newly created in 2013 (6.75 FTE). Increase of .63 FTE mid-year in 2013 for an Administrative Specialist, reduction of .25 FTE for another Administrative Specialist position.
Cultural Services	11.96	12.16	0.20	Reallocation of Director time from the Arts in Public Places Fund.
Development Services	23.58	25.18	1.60	Increase in 2013: 1 FTE as a Planner originally intended to become a contract position, .75 FTE Administrative Specialist added, -.2 FTE hours reduction, hours corrections of .05 FTE.
Economic Development	4.13	4.50	0.37	2013 increase and reclassification of a .63 FTE Economic Research Specialist to 1 FTE Administrative Specialist.
Finance	44.88	44.90	0.02	Minor rounding corrections for employee time allocations.
Fire & Rescue	73.00	81.00	8.00	2013 added 1 FTE Plans Reviewer and 1 FTE Fire Lieutenant in Community Safety. 2014 will add 6 FTE Firefighters for an additional squad at Station 2.
Human Resources	9.00	9.00	-	
Information Technology	20.50	20.50	-	
Library	30.75	30.93	0.18	Mid-2013 increase of .13 FTE for a Librarian 1 Sub. Minor rounding corrections for employee time allocations (.05 FTE).
Parks & Recreation	60.83	61.09	0.26	Increase of .25 FTE due to allocation of the Construction Manager to match construction projects. Minor rounding corrections for employee time allocations (.01 FTE).
Police	135.75	140.00	4.25	2014 additions include 1 FTE each for a Dispatcher, Police Officer, Detective, and Report Technician; and .25 FTE to make an existing Investigative Technician full time.
Public Works	27.95	28.95	1.00	2014 approved addition of 1 FTE as a Facilities Maintenance Technician with the new phase on the Service Center coming online.
Total General Fund	460.63	477.14	16.51	

Department	'13 Adopted Budget	'14 Budget	'14 Budget / '13 Adopted Change	Notes
Human Resources/Risk Management	4.00	4.00	-	
Public Works/Vehicle Maintenance	15.15	15.15	-	
Total Internal Service Funds	19.15	19.15	-	
Parks & Recreation/Golf	12.75	12.75	-	
Public Works/Solid Waste	27.62	27.62	-	
Public Works/Stormwater	14.60	14.60	-	
Water & Power	114.50	120.50	6.00	2014 increases of 1 FTE each for a Special Projects Manager, an Administrative Technician, a Locator Construction Inspector, a Maintenance Worker, a Treatment Plant Controls Tech, and an Electrical Engineer.
Total Enterprise Funds	169.47	175.47	6.00	
Parks & Recreation/Conservation Trust	0.92	0.92	-	
Community & Business Relations/CDBG	0.80	0.80	-	
Parks & Recreation/Open Space	3.75	3.50	(0.25)	Decrease of .25 FTE due to allocation of the Construction Manager to match construction projects.
Cultural Services/Art in Public Places	1.04	0.84	(0.20)	Reallocation of Director time to the General Fund.
Lodging Tax	1.50	3.00	1.50	Mid-2013 hiring of a Visitors Center Manager (1 FTE) and .5 FTE added in 2014 for a Business Services Coordinator.
Transportation	37.68	37.68	-	
Transit	11.00	11.57	0.57	2013 minor individual increases to meet transit route timing requirements (.03 to .08 FTE each, .57 FTE total).
Total Special Revenue Funds	56.69	58.31	1.62	
Total City Employees (FTE)	705.94	730.07	24.13	

Staffing By Position

The following table outlines the budgeted staffing levels by department and employee classification. Only full-time and part-time benefitted positions are included.

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Executive and Legal	14.25	18.30	11.80	(6.50)
Administrative Specialist	-	1.25	0.50	(0.75)
Administrative Technician	-	1.00	-	1.00
Assistant City Attorney	3.75	3.75	3.80	-
Assistant City Manager	0.75	0.50	0.50	(0.25)
City Attorney	1.00	1.00	1.00	-
City Clerk	-	1.00	-	1.00
City Manager	1.00	1.00	1.00	-
Court Administrator	1.00	1.00	-	-
Deputy City Attorney	1.00	1.00	1.00	-
Deputy City Clerk	-	1.00	-	1.00
Executive Assistant	1.00	1.00	1.00	-
Legal Assistant	1.00	1.00	1.00	-
Municipal Court Clerk	2.00	2.00	-	-
Municipal Judge	1.00	1.00	1.00	-
Public Information Officer	0.75	0.80	1.00	0.05
City Clerk and Court Administration	-	-	7.13	7.13
Administrative Specialist	-	-	1.13	1.13
Administrative Technician	-	-	1.00	1.00
City Clerk	-	-	1.00	1.00
Court Administrator	-	-	1.00	1.00
Deputy City Clerk	-	-	1.00	1.00
Municipal Court Clerk	-	-	2.00	2.00
Culture	12.00	13.00	13.00	-
Administrative Specialist	0.75	-	-	-
Box Office Coordinator	1.00	1.00	1.00	-
Cultural Services Director	1.00	1.00	1.00	-
Curator of Education	1.00	-	-	-
Desktop Publishing Specialist	0.75	0.75	0.75	-
Marketing Coordinator	1.00	1.00	1.00	-
Museum Curator	2.00	3.00	3.00	-
Museum Preparator	1.00	1.00	1.00	-
Office Support Specialist	-	0.75	0.75	-
Public Art/Business Service Manager	1.00	1.00	1.00	-
Scheduling Coordinator	-	1.00	1.00	-
Technical Assistant	0.50	0.50	0.50	-
Technical Coordinator	1.00	1.00	1.00	-
Theater Manager	1.00	1.00	1.00	-

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Development Services	25.25	24.38	25.98	1.60
Administrative Specialist	1.00	1.00	1.75	0.75
Administrative Technician	3.00	3.00	2.00	(1.00)
Assistant City Manager	0.50	0.50	0.50	-
Building Inspector	1.00	2.00	2.00	-
Business Services Coordinator	1.00	1.00	1.00	-
Chief Building Official	1.00	1.00	1.00	-
City Planner	2.00	1.00	2.80	1.80
City Planning Technician	1.50	2.00	1.00	(1.00)
Code Administrator	2.00	2.00	2.00	-
Community Partnership Administrator	1.00	1.00	1.00	-
Current Planning Manager	1.00	1.00	1.00	-
Director of Development Services	1.00	1.00	1.00	-
Executive Fiscal Advisor	1.00	1.00	1.00	-
GIS Specialist	0.50	0.50	0.50	-
GIS Technician	1.00	1.00	1.00	-
Office Support Specialist	1.00	0.75	0.75	-
Plans Reviewer	2.00	1.00	2.00	1.00
Principal City Planner	0.75	0.75	0.80	0.05
Senior Building Inspector	1.00	1.00	1.00	-
Senior City Planner	2.00	1.88	1.88	-
Economic Development	4.63	5.63	7.50	1.87
Administrative Technician	-	-	1.00	-
Business Development Manager	1.00	-	-	-
Business Development Specialist	1.00	1.00	1.00	-
Business Services Coordinator	1.00	1.00	1.50	0.50
Director, Economic Development	-	1.00	1.00	-
Economic Development Manager	-	1.00	1.00	-
Economic Research Specialist	0.63	0.63	-	(0.63)
Senior City Planner	1.00	-	-	-
Visitor Center Manager	-	-	1.00	1.00
Visitor Services Coordinator	-	1.00	1.00	-
Finance	51.40	44.88	44.90	0.02
Accountant	2.00	2.00	3.00	1.00
Accounting Clerk	2.00	2.00	2.00	-
Accounting Technician	1.00	2.00	2.00	-
Administrative Specialist	2.75	-	-	-
Assistant City Manager	0.75	-	-	-
Budget Analyst	1.00	1.00	1.00	-
Budget Officer	1.00	1.00	1.00	-
Business Services Coordinator	1.00	1.00	1.00	-
Buyer	1.00	1.00	-	(1.00)
Cashier	2.00	2.00	2.00	-
City Clerk	1.00	-	-	-

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Finance (cont'd)				
Compliance and Payroll Manager	1.00	1.00	-	(1.00)
Crew Supervisor Meter Readers	1.00	1.00	1.00	-
Customer Service Supervisor	1.00	1.00	1.00	-
Deputy City Clerk	1.00	-	-	-
Environmental Compliance Administrator	1.00	-	-	-
Field Service Representative	1.00	1.00	1.00	-
Finance Director	-	1.00	1.00	-
Meter Reader	5.52	5.50	5.52	0.02
Payroll Administrator	1.00	1.00	1.00	-
Purchasing Manager	-	-	1.00	1.00
Revenue and Licensing Coordinator	1.00	1.00	1.00	-
Revenue Manager	1.00	1.00	1.00	-
Risk Manager	1.00	-	-	-
Safety Coordinator	1.00	-	-	-
Sales Tax Auditor	2.00	2.00	2.00	-
Sales Tax Manager	1.00	1.00	-	(1.00)
Senior Accountant	2.00	2.00	2.00	-
Senior Customer Service Representative	1.00	1.00	1.00	-
Senior Meter Reader	1.00	1.00	1.00	-
Senior Sales Tax Auditor	-	-	1.00	1.00
Senior Utility Billing Clerk	1.00	1.00	1.00	-
Utility Billing Clerk	10.38	10.38	10.38	-
Utility Billing Supervisor	1.00	1.00	1.00	-
Fire & Rescue Authority	66.00	73.00	81.00	8.00
Assistant Emergency Manager	1.00	1.00	1.00	-
Battalion Chief	4.00	4.00	4.00	-
Business Services Coordinator	1.00	1.00	1.00	-
Deputy Fire Marshal	2.00	2.00	2.00	-
Fire Captain	-	-	3.00	3.00
Fire Chief	1.00	1.00	1.00	-
Fire Division Chief	2.00	2.00	2.00	-
Fire Engineer	28.00	25.00	28.00	3.00
Fire Inspection Technician	2.00	2.00	2.00	-
Fire Lieutenant	15.00	15.00	19.00	4.00
Fire Shift Officer	3.00	3.00	-	(3.00)
Firefighter	6.00	15.00	15.00	-
Office Support Specialist	1.00	1.00	1.00	-
Plans Reviewer	-	-	1.00	1.00
Public Safety Administrative Director	-	1.00	1.00	-

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Human Resources	9.00	13.00	13.00	-
Administrative Specialist	-	1.00	1.00	-
Benefits Administrator	1.00	1.00	1.00	-
Compensation & Benefits Manager	1.00	1.00	-	(1.00)
Environmental Compliance Administrator	-	1.00	1.00	-
Human Resources Analyst	2.00	2.00	2.00	-
Human Resources Director	1.00	1.00	1.00	-
Human Resources Generalist	1.00	1.00	1.00	-
Human Resources Manager	1.00	-	1.00	1.00
Human Resources Technician	2.00	2.00	2.00	-
Risk Manager	-	1.00	1.00	-
Safety Coordinator	-	1.00	1.00	-
Senior Human Resources Generalist	-	1.00	1.00	-
Information Technology	20.50	20.50	20.50	-
Application Services Manger	1.00	1.00	1.00	-
Business Analyst	4.00	4.00	4.00	-
Business Analyst Group Leader	1.00	1.00	1.00	-
Computer Support Technician Group Lead	1.00	1.00	1.00	-
Computer Support Technician	2.00	2.00	2.00	-
GIS Specialist	0.50	0.50	0.50	-
Help Desk Technician	1.00	1.00	1.00	-
Information Technology Director	1.00	1.00	1.00	-
Infrastructure Services Manager	1.00	1.00	1.00	-
Network & Systems Administrator	5.00	5.00	5.00	-
Senior GIS Specialist	2.00	2.00	2.00	-
Telecom Specialist	1.00	1.00	1.00	-
Library	30.04	30.75	30.93	0.18
Administrative Technician	1.00	1.00	1.00	-
Librarian	21.77	21.50	21.91	0.41
Library Aide	6.27	6.25	6.02	(0.23)
Library Director	1.00	1.00	1.00	-
Library Technology Manager	-	1.00	1.00	-
Parks & Recreation	77.26	78.25	78.26	0.01
Administrative Business Manager	1.00	1.00	1.00	-
Administrative Specialist	2.00	2.00	2.00	-
Administrative Technician	1.00	1.00	1.00	-
Aquatics Supervisor	1.00	1.00	1.00	-
Assistant Golf Professional	1.00	1.00	1.00	-
Athletics Coordinator	3.00	3.00	3.00	-
Building Attendant	3.00	3.00	3.00	-
Building Supervisor	1.00	2.00	2.00	-
Business Services Coordinator	0.75	0.75	0.75	-
Childcare Supervisor	0.50	0.50	0.50	-

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Parks & Recreation (cont'd)				
Construction Coordinator	1.00	1.00	1.00	-
Crew Leader	-	-	1.00	1.00
Crew Supervisor	4.00	4.00	3.00	(1.00)
Desktop Publishing Specialist	1.00	1.00	1.00	-
Director of Parks And Recreation	1.00	1.00	1.00	-
Equipment Operator	-	1.00	-	(1.00)
Equipment Services Technician	3.00	1.00	1.00	-
Facility Coordinator	3.00	3.00	3.00	-
Golf Course Professional	1.00	1.00	2.00	1.00
Golf Operations Manager	1.00	1.00	1.00	-
Golf Services Superintendent	-	2.00	2.00	-
Grounds Technician	6.00	4.00	3.00	(1.00)
Irrigation Technician	-	3.00	3.00	-
Mechanic	6.00	3.00	3.00	-
Mechanical/Maintenance Technician	1.00	1.00	1.00	-
Natural Areas Coordinator	-	1.00	1.00	-
Natural Areas Manager	1.00	1.00	1.00	-
Natural Areas Technician	0.75	0.75	0.75	-
Office Support Specialist	5.76	5.75	5.76	0.01
Park Crew Leader	1.00	1.00	1.00	-
Parks Manager	1.00	1.00	1.00	-
Parks Planner	-	1.00	1.00	-
Parks Specialist	4.00	4.00	4.00	-
Parks Worker	10.00	10.00	11.00	1.00
Program Supervisor	2.00	2.00	2.00	-
Recreation Coordinator	5.50	5.50	5.50	-
Recreation Facility Manager	1.00	1.00	1.00	-
Recreation Manager	1.00	1.00	1.00	-
Senior Parks Planner	1.00	1.00	1.00	-
Vacant Recreation Position - Unclassed	1.00	-	-	-
Police	134.00	135.75	140.00	4.25
Administrative Analyst	1.00	1.00	1.00	-
Administrative Specialist	2.00	2.00	2.00	-
Administrative Technician	1.00	1.00	1.00	-
Business Services Coordinator	1.00	1.00	1.00	-
Chief of Police	1.00	1.00	1.00	-
Communications Specialist Leadworker	2.00	-	1.00	1.00
Communications Specialist Supervisor	2.00	3.00	3.00	-
Communications Specialist	14.00	16.00	16.00	-
Community Service Officer	4.00	4.00	4.00	-
Criminalist	1.00	1.00	1.00	-
Evidence Technician	1.00	2.00	1.00	(1.00)
Information Manager	1.00	1.00	1.00	-
Investigative Technician	1.00	0.75	1.00	0.25

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Police (cont'd)				
Latent Fingerprint Examiner	-	-	1.00	1.00
Lead Police Records Specialist	1.00	1.00	1.00	-
Police Captain	3.00	3.00	3.00	-
Police Communications Manager	1.00	1.00	1.00	-
Police Lieutenant	3.00	4.00	4.00	-
Police Officer	62.00	63.00	66.00	3.00
Police Records Specialist	7.00	7.00	7.00	-
Police Records Supervisor	1.00	1.00	1.00	-
Police Sergeant	16.00	16.00	16.00	-
Police Specialist	8.00	6.00	5.00	(1.00)
Police Report Technician	-	-	1.00	1.00
Public Works	131.65	134.00	135.57	1.57
Administrative Business Manager	-	1.00	-	(1.00)
Administrative Specialist	5.26	5.25	3.26	(1.99)
Administrative Technician	2.00	2.00	4.00	2.00
Associate Engineer	1.00	1.00	1.00	-
Building Attendant	6.00	6.50	6.50	-
Bus Driver	7.89	7.75	8.31	0.56
Business Services Coordinator	2.00	2.00	2.00	-
City Engineer	1.00	1.00	1.00	-
City Traffic Engineer	1.00	1.00	1.00	-
Civil Engineer	7.00	7.00	6.00	(1.00)
Crew Supervisor	7.00	7.00	7.00	-
Director of Public Works	1.00	1.00	1.00	-
Engineering Technician	-	1.00	1.00	-
Equipment Operator	27.00	27.00	27.00	-
Facilities Maintenance Technician Leadworker	1.00	1.00	1.00	-
Facilities Maintenance Technician	6.00	6.00	7.00	1.00
Facilities Management Planner	1.00	1.00	1.00	-
Facilities Operations Manager	1.00	1.00	1.00	-
Facilities Planning Specialist	1.00	1.00	1.00	-
Facility Coordinator	-	1.00	1.00	-
Facility Maintenance Superintendent	1.00	1.00	1.00	-
Field Engineering Coordinator	2.00	2.00	2.00	-
Field Engineering Supervisor	1.00	1.00	1.00	-
Financial / Rate Analyst	-	-	1.00	1.00
Fleet Parts Buyer	1.00	1.00	1.00	-
Fleet Services Manager	1.00	1.00	1.00	-
GIS Specialist	0.50	0.50	0.50	-
Heavy Equipment Operator	7.00	7.00	7.00	-
Lead Building Attendant	1.00	-	-	-
Lead Equipment Operator	4.00	3.00	3.00	-
Lead Mechanic	1.00	1.00	-	(1.00)
Mail Distribution Clerk	1.00	1.00	1.00	-

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Public Works (cont'd)				
Mechanic	10.00	10.00	10.00	-
Public Works Inspector	3.00	3.00	3.00	-
Recycling Center Equipment Operator	1.00	1.00	1.00	-
Senior Civil Engineer	3.00	3.00	3.00	-
Senior Fleet Technician	-	-	1.00	1.00
Solid Waste Management Superintendent	-	1.00	1.00	-
Staff Engineer	1.00	1.00	2.00	1.00
Stormwater Quality Specialist	1.00	1.00	1.00	-
Street Maintenance Superintendent	1.00	1.00	1.00	-
Streets & Solid Waste Manager	1.00	1.00	1.00	-
Superintendent	1.00	-	-	-
Support Services Superintendent	1.00	1.00	1.00	-
Traffic Marking Crew Leader	1.00	1.00	1.00	-
Traffic Operations Superintendent	1.00	1.00	1.00	-
Traffic Sign Crew Leader	-	1.00	1.00	-
Traffic Signal Technician	3.00	3.00	3.00	-
Traffic Technician	2.00	2.00	2.00	-
Transit Manager	1.00	1.00	1.00	-
Transit Operations Supervisor	1.00	1.00	1.00	-
Vehicle Service Writer	1.00	1.00	1.00	-
Water & Power	114.50	114.50	120.50	6.00
Accounting Technician	2.00	2.00	2.00	-
Administrative Specialist	2.00	2.00	1.00	(1.00)
Administrative Technician	1.00	1.00	2.00	1.00
Apprentice Lineworker	5.00	4.00	3.00	(1.00)
Business Services Coordinator	1.00	1.00	1.00	-
Buyer	1.00	1.00	1.00	-
Civil Engineer	3.00	3.00	3.00	-
Commercial Accounts Rep	1.00	1.00	-	(1.00)
Construction Coordinator	1.00	1.00	1.00	-
Crew Supervisor	1.00	1.00	1.00	-
Cross Connection Control Technician	-	1.00	1.00	-
Customer Relations Business Specialist	-	-	1.00	1.00
Customer Relations Manager	1.00	1.00	1.00	-
Customer Relations Specialist	1.00	1.00	1.00	-
Director of Water & Power	1.00	1.00	1.00	-
Electric Metering Supervisor	1.00	1.00	1.00	-
Electric Resources Efficiency Coordinator	1.00	-	-	-
Electrical Engineer	1.00	1.00	1.00	-
Equipment Operator	8.00	8.00	8.00	-
Field Engineer	4.00	4.00	4.00	-
Field Engineering Supervisor	1.00	1.00	1.00	-
GIS Specialist	1.00	-	-	-
Industrial Pretreatment Coordinator	1.00	1.00	1.00	-

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Water & Power (cont'd)				
Industrial Pretreatment Specialist	-	1.00	1.00	-
Journey Lineworker	7.00	7.00	7.00	-
Journey Meter Technician	2.00	2.00	2.00	-
Journey Substation Hydro Technician	1.00	-	-	-
Lead Equipment Operator	2.00	2.00	2.00	-
Lead Plant Operator	1.00	2.00	2.00	-
Line Crew Supervisor	5.00	5.00	5.00	-
Locator Construction Inspector	2.00	2.00	3.00	1.00
Maintenance Worker	-	2.00	3.00	1.00
Office Support Specialist	1.00	1.00	1.00	-
Plant Operator	13.00	13.00	13.00	-
Power Operations Manager	1.00	1.00	1.00	-
Power Operations Supervisor	1.00	1.00	1.00	-
Pre Apprentice Lineworker	-	-	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	-
Senior Civil Engineer	3.00	2.00	2.00	-
Senior Electrical Engineer	2.00	1.00	2.00	1.00
Senior GIS Specialist	1.00	2.00	2.00	-
Special Projects Manager	-	-	1.00	1.00
Staff Engineer	-	1.00	1.00	-
Technical Services Controls Specialist	3.00	3.00	3.00	-
Technical Services Superintendent	1.00	1.00	1.00	-
Technical Specialist	1.00	1.00	2.00	1.00
Treat Plant Controls Technician	7.00	5.00	6.00	1.00
Utility Accounting Manager	1.00	1.00	1.00	-
Utility Financial Rate Analyst	1.00	1.00	1.00	-
Utility Information Manager	-	1.00	1.00	-
Utility Systems Technician	1.75	1.75	1.75	-
Warehouse Operations Manager	1.00	1.00	1.00	-
Warehouse Worker	2.00	2.00	2.00	-
Wastewater Treatment Plant Manager	1.00	1.00	1.00	-
Water Meter Technician	5.00	5.00	5.00	-
Water Operations Supervisor	1.00	1.00	1.00	-
Water Quality Lab Coordinator	1.00	1.00	1.00	-
Water Quality Specialist	3.75	3.75	3.75	-
Water Treatment Manager	1.00	1.00	1.00	-
Water Utilities Manager	1.00	1.00	1.00	-
Total, All City Departments	690.48	705.94	730.07	24.13

Position	2012 FTE	2013 FTE	2014 FTE	2013/2014 Change
Other Agencies				
Airport	5.00	5.00	4.00	(1.00)
Administrative Technician	1.00	1.00	-	(1.00)
Airport Director	1.00	1.00	1.00	-
Airport Maintenance Worker	2.00	2.00	2.00	-
Airport Operations Maintenance Supervisor	1.00	1.00	1.00	-
LLBA	2.00	2.00	2.00	-
Building Attendant	1.00	1.00	1.00	-
Facilities Maintenance Technician	1.00	1.00	1.00	-
Total, Other Agencies	7.00	7.00	6.00	(1.00)
Grand Total, All Benefitted Employees	697.48	712.94	736.07	23.13

Organization Notes

Municipal Court Administration and City Clerk's Office

In 2014, the City's Municipal Court administrative staff was moved along with the City Clerk's Office into a new department. The table below shows the combined revenue and expenditures for the Clerk, Court Administration, and Municipal Court.

City Clerk & Municipal Court Summary							
	'12 Actual	'13 Adopted Budget	'13 Revised Budget as of June	'14 Budget	'14 Budget / '13 Adopted % Change	'13 FTE	'14 FTE
General Fund							
CITY CLERK	441,233	544,910	569,910	654,760	20.2%	3.75	4.13
COURT ADMINISTRATION	-	-	-	375,900	100.0%	3.00	3.00
MUNICIPAL COURT	355,556	428,540	428,540	225,520	(47.4%)	1.00	1.00
Total Expense	\$796,789	\$973,450	\$998,450	\$1,256,180	29.0%	7.75	8.13
REVENUE							
General Fund							
CHARGES FOR SERVICE	76,613	61,100	61,100	61,600	0.8%		
FINES	245,990	225,780	225,780	202,300	(10.4%)		
OTHER	80	-	-	-	100.0%		
ADMINISTRATIVE OVERHEAD	-	145,510	145,510	156,500	7.6%		
GENERAL FUND SUBSIDY	474,106	541,060	566,060	835,780	54.5%		
Total Revenue	\$796,789	\$973,450	\$998,450	\$1,256,180	29.0%		
EXPENSE BY CATEGORY							
PERSONNEL SERVICES	567,176	594,470	594,470	623,440	4.9%		
SUPPLIES	10,071	18,750	18,750	15,500	(17.3%)		
PURCHASED SERVICES	219,542	297,220	297,220	307,920	3.6%		
ADMINISTRATIVE OVERHEAD	-	63,010	63,010	309,320	390.9%		
CAPITAL	-	-	25,000	-	-		
Total Expense	\$796,789	\$973,450	\$998,450	\$1,256,180	29.0%		

Impacts of Cost Allocations

In 2013, the City began allocating the costs of General Fund internal services in order to better reflect the true costs of doing business. These costs are noted in the department chapters in this book as Administrative Overhead. Allocated costs are treated as an expenditure for those receiving services and as a revenue for those providing services.

Because of the introduction of these charges, costs appeared to increase significantly in most General Fund departments. In order to make actual expenditure growth clearer, the table below removes the Administrative Overhead from each General Fund department's total expenditures.

Department	2012 Actual	2013 Adopted	2013 Revised	2014 Budget	% Change
Legislative	\$97	\$138	\$139	\$135	(2.2%)
Executive/Legal	1,810	1,919	1,919	1,756	(8.5%)
City Clerk & Court	441	516	541	742	43.8%
Cultural Services	1,360	1,280	1,331	1,468	14.7%
Development Services	2,517	2,738	2,989	3,128	14.2%
Economic Dev.	1,276	951	2,011	909	(4.4%)
Finance	3,729	4,138	4,138	4,254	2.8%
Fire & Rescue	7,369	7,245	7,596	7,800	7.7%
Human Resources	860	975	972	1,021	4.7%
Information Tech.	3,126	3,452	3,691	3,500	1.4%
Library	2,409	2,423	2,458	2,501	3.2%
Parks & Rec.	8,209	8,491	8,544	8,922	5.1%
Police	16,175	16,411	16,589	17,245	5.1%
Public Works	4,619	4,708	4,700	4,946	5.1%
Non-Departmental	701	757	930	883	16.6%
Transfers	4,645	9,050	10,435	17,961	98.5%
Total	\$59,343	\$65,192	\$68,983	\$77,171	18.4%

Amounts are rounded to nearest \$1,000.

Transfer Summary

Transfer To Revenue Account	Amount	Transfer From Expense Account	Amount	Purpose
Transfer From General Fund	517,500	Transfer To Capital Projects	517,500	Facility improvements
Transfer From General Fund	1,458,610	Transfer To Capital Projects	1,458,610	Fire apparatus
Transfer From General Fund	610,000	Transfer To Capital Projects	610,000	Barnes Park field lighting
Transfer From General Fund	3,000,000	Transfer To Capital Projects	3,000,000	Police records management system
Transfer From General Fund	1,000,000	Transfer To Capital Projects	1,000,000	Downtown projects
Transfer From General Fund	350,000	Transfer To Economic Incentives	350,000	Economic incentives
Transfer From General Fund	6,561,880	Transfer To Transportation	6,561,880	Transportation and Street Rehabilitation Programs and transportation operations
Transfer From General Fund	1,153,480	Transfer To Transit	1,153,480	Transit operations
Transfer From General Fund	810,240	Transfer To Recreation CEF	810,240	Interfund Loan Repayment
Transfer From General Fund	1,076,210	Transfer To Fire CEF	1,076,210	Interfund Loan Repayment
Transfer From General Fund	750,000	Transfer To Water	750,000	Water loan principal contribution
Transfer From Water	810,000	Transfer To Power	810,000	Water loan principal and interest payment
Transfer From General Fund	30,000	Transfer To Power PIF	30,000	Payment to Water & Power for Habitat build fee waivers
Transfer From General Fund	20,000	Transfer To Water SIF	20,000	Payment to Water & Power for Habitat build fee waivers
Transfer From General Fund	10,000	Transfer To Wastewater SIF	10,000	Payment to Water & Power for Habitat build fee waivers
Transfer From General Fund	5,000	Transfer To Stormwater SIF	5,000	Payment to Stormwater for Habitat build fee waivers
Transfer From General Fund	608,310	Transfer To Capital Projects	608,310	Funding for new VOIP phone system
Transfer From Water	49,030	Transfer To Capital Projects	49,030	Funding for new VOIP phone system
Transfer From Wastewater	28,910	Transfer To Capital Projects	28,910	Funding for new VOIP phone system
Transfer From Power	47,770	Transfer To Capital Projects	47,770	Funding for new VOIP phone system
Transfer From Golf	6,640	Transfer To Capital Projects	6,640	Funding for new VOIP phone system
Transfer From Stormwater	5,940	Transfer To Capital Projects	5,940	Funding for new VOIP phone system
Transfer From Solid Waste	3,400	Transfer To Capital Projects	3,400	Funding for new VOIP phone system
Transfer From Streets CEF	1,498,900	Transfer To Transportation	1,498,900	Transportation Program
Transfer From Fleet	24,000	Transfer To Transit	24,000	Grant match for bus replacement
Transfer From Fleet	133,000	Transfer To Fleet Management	133,000	Interfund Loan Repayment
Transfer From Stormwater	400,000	Transfer To Solid Waste	400,000	Vehicle wash construction
Transfer From Lodging Tax	25,000	Transfer To General Fund	25,000	Transfer to fund grants to Cultural Services
Transfer From Power	81,560	Transfer To General Fund	81,560	Support for Economic Development

Transfer To Revenue Account	Amount	Transfer From Expense Account	Amount	Purpose
Transfer From Water	55,420	Transfer To Art In Public Places	55,420	Contribution to 1% for the Arts Program
Transfer From Water SIF	52,500	Transfer To Art In Public Places	52,500	Contribution to 1% for the Arts Program
Transfer From Wastewater	21,610	Transfer To Art In Public Places	21,610	Contribution to 1% for the Arts Program
Transfer From Wastewater SIF	8,130	Transfer To Art In Public Places	8,130	Contribution to 1% for the Arts Program
Transfer From Power	78,940	Transfer To Art In Public Places	78,940	Contribution to 1% for the Arts Program
Transfer From Power PIF	25,230	Transfer To Art In Public Places	25,230	Contribution to 1% for the Arts Program
Transfer From Transportation	35,000	Transfer To Art In Public Places	35,000	Contribution to 1% for the Arts Program
Total Revenue	\$21,352,210	Total Expense	\$21,352,210	

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Oversizing Agreement Summary

The City enters into contractual agreements with development companies to construct infrastructure in excess of the requirements for their particular project that are viewed as necessary for expected growth in the area. These agreements are known as “oversizing” agreements. The developers install needed infrastructure early to minimize the public inconvenience and construction costs. The developer agrees to construct the infrastructure at a larger capacity (i.e., a wider street or larger water pipe) and the City agrees to repay the cost of the oversizing required under the provisions of the agreement. There is no provision that defines a term of the agreement for transportation improvements. The value of the project is increased annually by an index established in code. In practice the City makes payments on the outstanding agreement and plans for the obligation to be paid in full by the time the infrastructure would have been constructed in the Capital Program. Some projects are eligible for interest, particularly water and sewer projects that are not repaid within the same year that the agreement was executed.

Project	Developer	Date Contract Executed	2012 Ending Balance
Transportation			
Waterford Place 2 nd Subdivision *	Brisben Waterford Place Limited	12/13/2002	400,867
Kendall Brook Taft Ave (43 rd St to 57 th St)	Kendall Brook, LLC	9/7/2004	112,899
Blackbird Knolls 2 nd Sub	Centex Homes	5/2/2005	307,337
Fairgrounds Ave.	Larimer County	8/7/2006	144,220
Taft & 14 th St. SW Intersection *	WLG LLC	2/6/2007	358,706
Mountain Lion Dr. & US 34 Accel. Lane	VDW Properties, LLC	2/8/2007	117,392
Highway 34 & @ Sculptor	VDW Properties, LLC	4/13/2007	1,154,569
Sculptor South of US 34	VDW Properties, LLC	4/13/2007	431,271
Thompson 2 nd Subdivision	M View Inc.	9/24/2007	313,874
Crossroads Blvd.– I25 to CR5 (old EN0313, EN0713) *	Eagle Crossing Development Inc.	11/6/2007	537,653
43 rd Street West of Wilson	Buck 2 nd , LLP	8/22/2008	664,529
Dakota Glen Sidewalk	Scott Bray	2/17/2012	9,088
Total Capital Reimbursement Oversizing			\$4,552,405

**Interest applies to contract.*

Capital Reimbursement Oversizing Agreement – Current Agreements

The transportation agreements do not constitute debt as defined by Article X, Section 20 of the State Constitution, or by generally accepted accounting principles as defined by the Government Accounting Standards Board. The following pages report the projects under agreement with repayment schedules and future projects that may be eligible for these agreements, depending on the timing of future development.

Note: Annual payments will be established when a contract with a developer has been negotiated. Currently there is no development along these project segments.

2013 Expected	2014 Budget	2015 Budget	2016 Budget	2017 Budget	Ending Balance
-	-	-	-	-	400,867
-	-	-	-	-	112,899
-	-	-	-	-	307,337
100,000	100,000	50,000	-	50,000	(155,780)
-	-	-	-	-	358,706
-	-	-	-	-	117,392
-	-	-	-	-	1,154,569
-	-	-	-	-	431,271
-	-	-	-	-	313,874
-	100,000	50,000	50,000	50,000	287,653
-	50,000	-	50,000	50,000	514,529
					9,088
\$100,000	\$250,000	\$100,000	\$100,000	\$150,000	\$3,843,317

Inter-Fund Loan Schedules

The City Charter in Section 13-3(b) allows for loans from a utility account to another City account. The City currently has four inter-fund loans outstanding.

Fire and Recreation Capital Expansion Fees Loan for Land Purchase

In 2007, in Ordinance #5256, City Council approved an inter-fund loan from the Fire and Recreation Capital Expansion Fee funds to the General Fund for a land purchase. The General Fund made interest-only payments through 2012 and began payments on the principal in 2013.

	2013	2014	2015	2016	2017
Beginning Balance	\$4,850,000	\$2,985,000	\$2,063,000	\$1,093,000	\$77,000
Principal	1,865,000	922,000	970,000	1,016,000	77,000
Interest	61,595	29,850	30,945	16,395	1,155
Total Payment	\$1,926,595	\$951,850	\$1,000,945	\$1,032,395	\$78,155

Fire CEF	1,570,213	463,110	486,996	502,298	38,025
Recreation CEF	356,382	488,740	513,949	530,097	40,130
Total CEF Receipt	\$1,926,595	\$951,850	\$1,000,945	\$1,032,395	\$78,155

Power Loan to Water for Infrastructure with Principal Repaid from the General Fund

In 2013, City Council approved an inter-fund loan of \$6,000,000 from Power to Water to help fund the replacement of aging infrastructure (Ordinance #5791). The loan will be paid back in annual installments from 2014 to 2021. The interest rate will be the same as the City's annual return on its investment portfolio. \$750,000 per year will come from the General Fund to the Water Fund to pay the principal portion of the loan.

Water Fund Payment Schedule				
	Beginning Balance	Principal (General Fund)	Interest (Water Fund)	Total Payment
2013	\$6,000,000	\$-	\$-	\$-
2014	6,000,000	750,000	60,000	810,000
2015	5,250,000	750,000	78,750	828,750
2016	4,500,000	750,000	67,500	817,500
2017	3,750,000	750,000	56,250	806,250
2018	3,000,000	750,000	45,000	795,000
2019	2,250,000	750,000	33,750	783,750
2020	1,500,000	750,000	22,500	772,500
2021	750,000	750,000	11,250	761,250
Total	\$-	\$6,000,000	\$375,000	\$6,375,000

Stormwater Loan from Refuse for Service Center Construction Contribution

In 2013, City Council approved an inter-fund loan of \$1,600,000 from Refuse to Stormwater to help fund Stormwater's portion of the Service Center construction project. The loan will be paid back from 2014 to 2017. The interest rate will be the same as the City's annual return on its investment portfolio.

Stormwater Fund Payment Schedule				
	Beginning Balance	Principal	Interest	Total Payment
2013	\$1,600,000	\$-	\$-	\$-
2014	1,600,000	400,000	16,000	416,000
2015	1,200,000	400,000	18,000	418,000
2016	800,000	400,000	12,000	412,000
2017	400,000	400,000	6,000	406,000
Total	\$-	\$1,600,000	\$52,000	\$1,652,000

LURA Downtown Development Loan from Capital Expansion Fee Funds

In 2013, in Ordinance #5737, City Council approved an inter-fund loan of \$1,500,000 from the CEF Fund to the Loveland Urban Renewal Authority to help fund a mixed-use building in the downtown area. The entire \$1,500,000 was moved over to LURA in 2013, but interest will only be charged on the portion of funds given to the developer—\$500,000 in 2013 and \$1,000,000 in 2014.

LURA Payment Schedule				
	Beginning Balance	Principal	Accrued Interest	Total Payment
2013	1,500,000	-	5,077	5,077
2014	1,500,000	18,920	40,000	58,920
2015	1,481,080	108,488	44,432	152,920
2016	2,272,592	111,742	41,178	152,920
2017	2,160,850	185,444	64,826	250,270
2018	1,975,406	191,008	59,262	250,270
2019	1,784,398	196,738	53,532	250,270
2020	1,587,660	202,640	47,630	250,270
2021	1,385,020	208,719	41,551	250,270
2022	1,176,300	214,981	35,289	250,270
2023	961,319	221,430	28,840	250,270
2024	739,889	228,073	22,197	250,270
2025	511,815	234,916	15,354	250,270
2026	276,900	183,384	8,307	191,691
2027	93,516	93,516	2,805	96,321
Total	\$-	\$1,438,681	\$432,776	\$1,871,457

Recreation CEF Fund Payment Schedule				
	Beginning Balance	Principal	Accrued Interest	Total Payment
2013	350,000	-	1,185	1,185
2014	350,000	4,414.67	9,333	13,748
2015	345,585	25,313.77	10,368	35,681
2016	320,272	26,073.19	9,608	35,681
2017	294,198	26,855.38	8,826	35,681
2018	267,343	27,661.04	8,020	35,681
2019	239,682	28,490.87	7,190	35,681
2020	211,191	29,345.60	6,336	35,681
2021	181,845	30,225.97	5,455	35,681
2022	151,620	31,132.75	4,549	35,681
2023	120,487	32,066.73	3,615	35,681
2024	88,420	33,028.73	2,653	35,681
2025	55,391	34,019.59	1,662	35,681
2026	21,372	21,372.00	641	22,013
2027	-	-	-	-
Total	\$120,487	\$229,513	\$70,870	\$300,383

Library CEF Fund Payment Schedule				
	Beginning Balance	Principal	Accrued Interest	Total Payment
2013	250,000		846	846
2014	250,000	3,153.33	6,667	9,820
2015	246,847	18,081.27	7,405	25,487
2016	228,765	18,623.70	6,863	25,487
2017	210,142	19,182.42	6,304	25,487
2018	190,959	19,757.89	5,729	25,487
2019	171,201	20,350.62	5,136	25,487
2020	150,851	20,961.14	4,526	25,487
2021	129,890	21,589.98	3,897	25,487
2022	108,300	22,237.68	3,249	25,487
2023	86,062	22,904.81	2,582	25,487
2024	63,157	23,591.95	1,895	25,487
2025	39,565	24,299.71	1,187	25,487
2026	15,265	15,265.00	458	15,723
2027	-	-	-	-
Total	\$-	\$250,000	\$56,743	\$306,742

General Government CEF Fund Payment Schedule				
	Beginning Balance	Principal	Accrued Interest	Total Payment
2013	900,000		3,046	3,046
2014	900,000	11,352.00	24,000	35,352
2015	888,648	65,092.56	26,659	91,752
2016	823,555	67,045.34	24,707	91,752
2017	756,510	69,056.70	22,695	91,752
2018	687,453	71,128.40	20,624	91,752
2019	616,325	73,262.25	18,490	91,752
2020	543,063	75,460.12	16,292	91,752
2021	467,603	77,723.92	14,028	91,752
2022	389,879	80,055.64	11,696	91,752
2023	309,823	82,457.31	9,295	91,752
2024	227,366	84,931.03	6,821	91,752
2025	142,435	87,478.96	4,273	91,752
2026	54,956	54,956.00	1,649	56,605
2027	-	-	-	-
Total	\$-	\$900,000	\$204,275	\$1,104,275

Museum CEF Fund Payment Schedule for Land Purchase				
	Beginning Balance	Principal	Accrued Interest	Total Payment
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	900,000	-	-	-
2017	900,000	70,350.00	27,000	97,350
2018	829,650	72,460.50	24,890	97,350
2019	757,190	74,634.32	22,716	97,350
2020	682,555	76,873.34	20,477	97,350
2021	605,682	79,179.54	18,170	97,350
2022	526,502	81,554.93	15,795	97,350
2023	444,947	84,001.58	13,348	97,350
2024	360,946	86,521.63	10,828	97,350
2025	274,424	89,117.28	8,233	97,350
2026	185,307	91,790.79	5,559	97,350
2027	93,516	93,516.00	2,805	96,321
Total	\$-	\$900,000	\$169,822	\$1,069,821

Interest Rate Projections

The interest rate will be adjusted annually based on the performance of the City's portfolio for the previous 12 months (the same criteria as established in the City Charter Section 13.3(b) for inter-fund loans that involve utility funds).

Interest Rate Projections*

2013	2014	2015	2016	2017	2018
1.27%	1.00%	1.50%	1.50%	1.50%	1.50%

TABOR Revenue

In 1992, Colorado passed a State Constitutional Amendment, known as TABOR, which imposed tax and spending limitations on governmental entities. Since the passage of TABOR, Loveland citizens have approved three ballot issues allowing the City to keep and spend for certain purposes, thus waiving the limits of TABOR. The first in 1994 authorized the City to receive and expend all revenues generated from 1993 through 1997. In the 1999 election, the voters again authorized the City to receive and expend all revenues generated from 1998 through 2002. The 1999 ballot issue stipulated that these monies be spent on street construction and youth services.

In 2002, voters once again authorized the City to receive and expend all revenues generated from 2003 through 2012. This ballot issue stipulated that these monies be spent on Police and Fire, street maintenance and construction, and park maintenance and construction. On the following page are the revenues that qualify under the ballot issue and the projects that have been funded with these revenues. These revenues have provided the General Fund contribution to the 2030 Transportation Plan, allowed for increased maintenance of existing streets, provided a portion of the funding to construct the new Fairgrounds Park, and provided funds for the replacement of fire apparatus and other large equipment purchases. Strong revenue between 2004 and 2007 was the result of the strong growth experienced during this timeframe, with building permit revenues and building use tax revenues higher than average. With the slowdown in residential construction, a significant portion of the new retail in the Centerra development completed, and the decline in sales tax collections in general, there are no projected new revenues in the coming years, reducing the amount that will be available for projects from this source.

Projects Funded From Revenues Above TABOR Limit

Year:	Amount
2003 actual revenues above TABOR limit	1,307,281
2004 actual revenues above TABOR limit	4,370,851
2005 actual revenues above TABOR limit	6,841,751
2006 actual revenues above TABOR limit	6,198,790
2007 actual revenues above TABOR limit	7,208,222
2008 actual revenues above TABOR limit	1,719,794
2009 actual revenues above TABOR limit	472,394
2010 projected revenues above TABOR limit	-
2011 projected revenues above TABOR limit	-
2012 projected revenues above TABOR limit	-
2013 projected revenues above TABOR limit	-
2014 projected revenues above TABOR limit	2,961,484
Total	\$ 31,080,567

Projects:	Amount
Street Rehabilitation and Maintenance (2004 Budget)	975,180
Street Rehabilitation and Maintenance (2005 Budget)	2,691,914
Fairgrounds Renovation (2005 Budget)	100,000
Street Construction (2005 Budget)	620,226
In-house Street Construction Engineering (2005 Budget)	489,490
Street Construction (2006 Budget)	1,737,056
Street Rehabilitation and Maintenance (2006 Budget)	1,165,482
Fire Apparatus Replacement (2006 Budget)	263,250
Youth Sports Complex Operating Costs (2006 Budget)	384,000
Replace Street Paint Truck (2006 Budget)	240,000
Four New Firefighters and Volunteer Equipment (2006 Budget)	424,140
Four New Police Officers (2006 Budget)	365,730
Fairgrounds/Barnes Park Expansion (2006 Budget)	3,000,000
Winona Pool Bathhouse Renovation (2006 Budget)	112,500
Street Construction (2007 Budget)	1,737,056
Street Rehabilitation and Maintenance (2007 Budget)	1,374,670
Police Vehicle Upgrades (2007 Budget)	67,500
New Sign Service Truck (2007 Budget)	50,000
Replace 1986 Freightliner (2007 Budget)	105,000
Street Rehabilitation and Maintenance (2008 Budget)	949,305
Street Construction (2008 Budget)	936,402
Street Construction (2009 Budget)	1,598,710
Street Construction (2010 Budget)	595,890
Street Construction (2011 Budget)	634,828
Street Construction (2012 Budget)	788,720
Street Construction (2013 Budget)	430,360
Street Construction (2014 Budget)	569,100
Fire Apparatus Replacement (2014 Budget)	1,458,610
Barnes Park Field Lighting Replacement and Upgrade	610,000
Subtotal	\$ 24,475,119.00
Balance	\$ 6,605,448

General Fund Equipment Replacement

As a general policy, the City budgets to fund depreciation schedules to keep equipment current and reduce maintenance costs. These schedules include planned small equipment (unit costs below \$250,000) replacement for General Fund agencies. Equipment that exceeds the \$250,000 threshold is budgeted in the Capital Program.

CULTURAL SERVICES	2014	2015	2016	2017	2018
<u>Museum</u>					
Plotter	12,000	-	-	-	-
Scanner	-	-	-	-	2,500
Auditorium Tables/Chairs	-	34,230	-	-	-
Bistro Tables and Gallery Benches	6,600	-	-	-	-
<u>Rialto</u>					
Popcorn Machine	9,000	-	-	-	-
Ice Machine	-	-	6,000	-	-
Marley Floor	-	-	5,000	-	-
Loft Storage System	-	6,000	-	-	-
Telex System	-	-	-	-	8,000
LCD Projector	-	18,000	-	-	-
Light Board	12,000	-	-	-	-
Sound Console	-	-	-	30,000	-
Partial Theatrical Lights LED Conversion	-	-	-	-	20,000
Rialto Theater Center Sound Upgrades	-	-	-	5,000	-
Subtotal Cultural Services	\$39,600	\$58,230	\$11,000	\$35,000	\$30,500

Finance	2014	2015	2016	2017	2018
Insertter/Folder	-	35,000	-	-	-
Scanner	-	-	13,000	-	-
Handheld Replacement	50,000	-	-	-	-
Endorser/Encoder	15,000	-	-	-	-
Subtotal Finance	\$65,000	\$35,000	\$13,000	-	-

INFORMATION TECHNOLOGY	2014	2015	2016	2017	2018
<u>Application Services</u>					
GIS Global Positioning Unit	-	-	6,000	-	-
GIS Plotter	-	-	25,000	-	-
GIS Scanner/Copier	-	20,000	-	-	-
<u>Infrastructure Services</u>					
Server Replacement	61,070	63,210	65,420	67,710	70,080
Selectron IVR Upgrade	-	-	-	-	12,500
GIS Server Replacement	-	15,000	-	-	-
Storage Infrastructure Upgrade	20,700	21,430	22,190	22,970	23,780
Network Infrastructure Upgrade	25,000	25,000	116,310	25,880	25,880
Backup Device Replacement	-	-	35,640	-	-
PC Replacement Fund	189,000	202,000	193,000	162,000	189,000
Ruggedized PC Replacement	147,530	152,700	158,050	163,590	169,320
Microsoft Software Licensing	130,000	130,000	143,000	143,000	143,000
ERT Large Monitor Replacement	-	23,000	-	-	-
Copier/MFP Replacement Fund	84,870	56,770	76,940	111,690	111,880
Subtotal Information Technology	\$658,170	\$709,110	\$841,550	\$696,840	\$745,440

LIBRARY	2014	2015	2016	2017	2018
Printers	-	7,000	6,790	-	6,100
Audio/Visual	-	-	14,500	-	-
ILS System	-	-	441,000	24,000	-
Staff Hardware	-	2,000	31,100	17,000	500
Patron Hardware	24,000	25,400	66,720	23,600	-
Subtotal Library	\$24,000	\$34,400	\$560,110	\$64,600	\$6,600

PARKS & RECREATION	2014	2015	2016	2017	2018
<u>Parks</u>					
Parks Equipment	191,230	196,110	199,270	188,320	968,970
Playgrounds	165,000	113,510	284,090	144,840	187,350
Parks Irrigation	230,000	250,000	267,020	200,000	195,000
Parks Asphalt/Hardcourt Surfacing	182,970	113,450	580,920	109,340	44,230
<u>Recreation</u>					
Chilson Center Equipment	296,530	399,090	439,480	326,940	422,390
Recreation Equipment	65,190	54,910	24,715	17,970	156,800
Subtotal Parks & Recreation	\$1,130,920	\$1,127,070	\$1,795,495	\$987,410	\$1,974,740

POLICE	2014	2015	2016	2017	2018
Printers	5,920	-	6,340	-	-
Gym equipment	-	5,000	5,000	-	-
Building security cameras	5,920	6,160	6,340	6,530	6,730
Intoxilizer	-	7,700	-	-	-
SWAT equipment	17,520	17,870	18,230	18,590	18,960
Hostage phone	-	7,700	-	-	-
Radar/Laser units	12,380	12,630	12,880	13,140	13,400
Bulletproof vests/ballistics PATROL	21,330	21,760	22,200	22,640	23,090
Bulletproof vests/ballistics SWAT	14,150	14,430	14,720	15,010	15,310
Cameras - PATROL	2,080	2,120	2,160	2,200	2,240
Taser /LLM equipment	10,400	10,610	10,820	11,040	11,260
Portable alarm	-	7,220	-	-	-
Hand/long guns	13,630	13,900	14,180	14,460	14,750
In-Car video cameras	-	47,000	-	-	-
Canine	7,500	-	-	-	-
Motorola handheld radios	51,850	52,890	53,950	55,030	56,130
Motorola mobile radios	51,850	52,890	53,950	55,030	56,130
Packset batteries	1,740	1,770	1,810	1,850	1,890
Magnetic card readers	-	-	10,610	10,820	-
Communications chairs	-	4,600	-	-	-
Video enhancement equip	-	-	14,280	-	-
Cameras - TSU	5,250	-	-	-	-
Data storage hard/software	37,000	65,000	66,300	67,630	68,980
Computer soft/hardware	28,410	28,980	29,560	30,150	30,750
ComVan/truck hardware	2,080	2,120	2,160	2,200	2,240
Subtotal Police	\$289,010	\$382,350	\$345,490	\$326,320	\$321,860
Total General Fund	\$2,206,700	\$2,346,160	\$3,566,645	\$2,110,170	\$3,079,140