

Other

This chapter includes those services that are spread throughout the City or are not a specific department's responsibility and is broken into two groups, Non-Departmental and Other Entities.

Non-Departmental includes General Fund costs that cannot be attributed to a specific department such as transfers between departments.

Other Entities include services that are not solely the City of Loveland's, such as the Fort Collins-Loveland Municipal Airport. Each is reported in a separate fund.

Non-Departmental

Non-Departmental costs in the General Fund are those which cannot be attributed to a specific department. Transfers to other funds are the largest contributor to this budget. The transfers are for the costs of capital improvements that are generally funded, and impact fee waivers. Also included in the Non-Departmental Section is the payment to the Loveland-Larimer Building Authority for the City's share of the facility maintenance costs for the Loveland-Larimer Police & Courts Building, payments to the School District for the School Crossing Guard Program, and the City's contributions to the Fort Collins-Loveland Municipal Airport and the Loveland Fire and Rescue Authority.

Non-Departmental Summary							
	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget	'15 Budget / '14 Adopted % Change	'14 FTE	'15 FTE
General Fund							
FUND ADMINISTRATION	\$16,446,616	\$26,643,020	\$31,294,530	\$20,890,080	(21.6%)	-	-
REVENUE							
TAXES	51,400,915	52,950,300	52,950,300	56,524,990	6.8%		
INTERGOVERNMENTAL	207,566	100,000	100,000	200,000	100.0%		
CHARGES FOR SERVICE	268,803	300,100	300,100	347,350	4.3%		
INTEREST	(276,014)	332,980	332,980	347,350	(0.5%)		
PAYMENT IN LIEU OF TAXES	5,5219,428	5,943,620	5,943,620	5,912,060	5.4%		
OTHER	85,479	-	-	-	-		
TRANSFERS	111,600	81,560	81,560	84,410	3.5%		
Total Revenue	\$57,317,777	\$59,627,000	\$59,708,560	\$63,368,810	6.1%		
EXPENSE BY CATEGORY							
SUPPLIES	15,865	15,000	15,300	20,500	36.7%		
PURCHASED SERVICES	8,064,768	8,666,790	9,129,660	10,144,770	17.1%		
TRANSFERS	8,365,983	17,961,230	22,149,870	10,724,810	(43.8%)		
Total Expense	\$16,446,616	\$26,643,020	\$31,294,530	\$20,890,080	(21.6%)		

CHANGES COMPARED TO PRIOR YEAR ADOPTED

29,000	Increase in purchased services for fireworks purchases.
5,000	Increase in purchased services for printing based on historical experience.
5,000	Increase in membership fees to the Colorado Municipal league and National League of Cities.
20,000	Increase in purchased services for consulting services for projects that may occur during the year.
870,420	Increase in purchased services for the City's contribution to the Loveland Fire Rescue Authority.
13,200	Increase in purchased services for other services not associated with a specific department.
500,000	Increase in the City's contribution to a downtown organization to lead the redevelopment effort.
38,360	Increase in the contribution to the Loveland Larimer Building Authority due to the beginning of the major building maintenance program.
(5,418,840)	Decrease in transfers to the Capital Projects Fund based on the Capital Program.
(141,080)	Increase in transfers for the intra-fund loan payment to the Recreation CEF Fund based on the payment schedule.
(786,420)	Decrease in transfers for the intra-fund loan payment to the Fire CEF payment based on the payment schedule.
(1,100)	Decrease in transfers to the Transit Fund for operating subsidies.
309,000	Increase in transfers to the Transportation Fund for operating subsidies.
(197,980)	Increase in transfers to the Transportation Fund for capital projects based on the Capital Program.
(1,000,000)	Decrease in transfers to the Transportation Fund for a one-time increase in 2014 to the Street Rehabilitation program.
(2,500)	<u>Core Changes</u>
5,500	Supplies
(3,000)	Purchased Services
-	<u>Funded Supplements</u>
-	There are no funded supplements in this division.
(5,752,940)	Total Change

Other Entities

The Airport, the Loveland Larimer Building Authority Fund (LLBA), the Loveland Fire Rescue Authority, do not belong to any fund type, but are included in this document for informational purposes. The Airport is a separate entity established by the cities of Fort Collins and Loveland. The City of Loveland does not have absolute authority to control this fund. However, per the Intergovernmental Agreement between the cities, it is Loveland's responsibility to legally appropriate the budget for the Fort Collins – Loveland Municipal Airport as part of the administrative responsibilities. The LLBA was established by Larimer County and the City of Loveland to construct and operate the new combined Police and Courts facility. The Loveland Fire Rescue Authority is a partnership between the City and the Loveland Rural Fire District, with a separate board for governance of the Authority.

The General Improvement District #1, the Loveland Special Improvement District #1 and the Loveland Urban Renewal Authority are separate entities created for specific expenditures and are funded by either a separate mill levy from the city, a special assessment, or tax increment financing (TIF). The City Council serves as the Board of Directors for these separate entities.

None of these funds are included in the City's Total Budget summary.

Airport

The Fort Collins–Loveland Municipal Airport's mission is to provide a safe and efficient air transportation facility for use by the aviation community and general public; to meet Federal Aviation Administration (FAA) safety standards; and to implement a plan for airport development that will continue to meet the needs of our communities.

The Fort Collins–Loveland Municipal Airport was developed by the two cities in the mid-1960s. The cities jointly oversee management of the airport. An Airport Director, who reports to both City Airport Liaisons, provides on-site management of the day-to-day operations. The Airport Steering Committee is responsible for guiding major decisions with the two City Councils, similar to other operations of the City. An intergovernmental agreement specifies that the City of Loveland will provide administrative support. Each city receives compensation for its services to ensure that costs are being shared.

Airport revenues cover operating costs and capital projects. Each city contributes equal funding of \$85,000 for airport operating and capital costs. These contributions are included in airport revenues. Airport development and improvement funds are also received, for eligible projects, from the FAA and the Colorado Department of Transportation, Division of Aeronautics.

The Airport negotiates land leases for the construction of hangars. The leases provide land rent revenues and, because they attract more aircraft to the airport, increase fuel sales which financially benefit the airport. Ownership of the hangars reverts to the Airport at the end of the lease, providing the Airport with revenue-producing infrastructure.

Commercial service is provided by Allegiant Airlines, with round-trip service to Las Vegas, Nevada and Phoenix, Arizona.

Because Loveland provides support services for the Airport, the City adopts the Airport budget and includes it in this document. The Airport publishes no separate budget document.

ACTIVITY	DEPARTMENT			
Airport	Other Entities			
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget
Airport	\$3,760,259	\$2,298,710	\$2,704,460	\$1,729,530
REVENUE				
AIRPORT REVENUE	692,794	580,380	580,380	652,980
INTERGOVERNMENTAL	3,296,287	1,769,960	1,855,030	905,000
INTEREST	(8,804)	10,710	10,710	10,710
Total Revenue	\$3,980,277	\$2,361,050	\$2,446,120	\$1,568,690
EXPENSE BY CATEGORY				
PERSONAL SERVICES	350,939	373,800	407,080	388,970
SUPPLIES	23,645	37,700	37,700	49,700
PURCHASED SERVICES	330,304	372,250	663,640	405,860
CAPITAL	3,055,371	1,514,960	1,596,040	885,000
Total Expense	\$3,760,259	\$2,298,710	\$2,704,460	\$1,729,530
FTE	4.00	4.00	4.00	4.00

CHANGES COMPARED TO PRIOR YEAR ADOPTED

90 Increase in personnel services for workers' compensation based on the Division's experience rating and forecasted liability costs.

(610) Decrease in personnel services for unemployment insurance based on the Division's experience rating and forecasted liability costs.

12,000 Increase in supplies for snow and ice chemicals.

28,750 Increase in purchased services for professional services to aid in air service development.

(2,300) Decrease in purchased services for utilities based on historical experience.

8,700 Increase in purchased services for vehicle repair and maintenance based on projected maintenance and fuel costs.

(629,960) Decrease in capital based on projected Federal Entitlement Grant and State matching funding.

14,150 **Core Changes**

15,690 Personnel Services

(1,540) Purchased Services

- **Funded Supplements**
 - There are no funded supplements in this division.

(569,180) Total Change

OTHER INFORMATION

- **Unfunded Supplements**
 - There are no unfunded supplements in this division.
- **Equipment Replacement**
 - No equipment is scheduled for replacement in this division.
- **Capital Projects**
 - There are no capital projects associated with this division.

Loveland Fire & Rescue Authority

The Loveland Fire & Rescue Authority (LFRA) began operation January 1, 2012. This is a partnership effort combining the Loveland Rural Fire Protection District and the City of Loveland Fire & Rescue Department. Previously the Rural District paid the City for services on a contractual basis as a percentage of their revenue. Now both entities will contribute funding to the Authority and the budget is approved by Loveland Fire Rescue Authority Board (LFRA), the Rural District and the City of Loveland. The implementation of the 2012 Strategic Plan, adopted by the LFRA Board August 9, 2012, guides the budgetary requests and establishes a ten year financial plan. The initiatives are intended to deliver upon three primary goals:

- Deploy an effective emergency response to minimize damage and losses;
- Minimize and mitigate the risks of an emergency occurrence in the community; and
- Deliver cost effective services.

The Loveland Fire & Rescue Authority is a paid/volunteer combination department. The City of Loveland and the Loveland Rural Fire Protection District cooperatively provide service to 190 square miles. The Authority responds to over 6,500 emergency calls per year and operates out of five full-time staffed fire stations within the City. The Loveland Rural Fire District operates an additional three volunteer fire stations located in the Loveland Rural Fire Protection District.

The Authority is presented in this document with three divisions: Administration, Community Safety, and Fire Operations. Administration provides coordination of all Authority business needs including strategic planning, station management, budget, payroll, purchasing, and incident billing as well as planning, directing and managing all resources within the Authority. The Community Safety Division includes prevention, public education, code enforcement and emergency management. This Division administers the City's emergency plan, coordinates emergency preparedness, conducts disaster drills, and works within the community on education and preparedness initiative. Fire Operations represents several divisions responsible for emergency response to structural fires, EMS, aircraft, hazmat, motor vehicle accidents, rope rescues, confined space, wild land fires, dive rescue and all other related incidents that require technical expertise. Fire Operations also includes the Training Division, which is responsible for the Authority's training of all shift companies and firefighters.

The members of the Authority are committed professionals who enable the Authority to effectively meet the expectation of the community for fire and rescue related services. LFRA personnel are the most important resource. To assist with monitoring the Authority's success, the performance management model will continue to guide the initiatives within the Authority. This document will identify the primary goals and outcomes, and provides a method to measure our results against those identified goals. A more in depth review of goals and performance measures can be found in the 2012 Strategic Plan adopted by the LFRA Board August, 2012 and the Annual Report for each year.

Outcome	Performance Measure	2013 Actual	2014 Revised	2015 Projected
Deploy an effective emergency response to minimize damage and losses				
Deploy appropriate incident specific resources	First arriving engine, fully staffed at 3 within 5 minutes 59 seconds	Avg 5:62	5:59	5:59
	Balance of 14 firefighters arriving on scene for structure fires within 9 minutes	N/A	9:00	9:00
Demonstrate effective deployment (info provided city and rural)	Fire loss per capita	\$23.38	*	*
	Total Property Value Saved	\$6,059,462	*	*
	% of time Fire contained to the room of origin	60%	90%	90%

Outcome	Performance Measure	2013 Actual	2014 Revised	2015 Projected
Minimize and mitigate the risks of an emergency occurrence in the community				
Adopt and reinforce fire codes that enhance safety in the built environment and assist with effective response in the case of an emergency.	Development inspections by CSD	512	530	630
	Business safety visits by an Engine Company	In Training	370	440
	% of times business voluntary comply with safety corrections	Not Started	90%	90%
Deliver Cost Effective Services				
Ensure that the citizens receive consistent services for the tax dollar.	Cost per Capita (City and Rural)	\$103.19	\$114.39	\$118.11
	Citizen Satisfaction Ration in Community Survey	93%	93%	93%

*These measures are based on actual values that cannot be provided until the incidents occur and the value the measure is the trend over time.

Loveland Fire Rescue Authority Summary							
	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget	'15 Budget / '14 Adopted % Change	'14 FTE	'15 FTE
Loveland Fire Authority							
ADMINISTRATION	1,187,652	1,393,000	1,850,500	1,884,960	35.3%	2.00	6.00
COMMUNITY SAFETY	865,320	926,420	663,060	678,210	(26.8%)	8.00	5.00
OPERATIONS	8,007,912	8,413,030	8,696,730	9,333,250	10.9%	71.00	72.00
Total Fire Authority	\$10,060,884	\$10,732,450	\$11,210,290	\$11,896,420	10.8%	81.00	83.00
REVENUE							
CHARGES FOR SERVICE	30,201	30,250	30,250	16,100	(46.8%)		
INTERGOVERNMENTAL	9,632,284	10,591,320	11,063,870	11,747,070	10.9%		
LICENSES & PERMITS	113,301	110,880	110,880	132,250	19.3%		
INTEREST	(3,528)	-	-	-	-		
OTHER	15,684	-	5,290	1,000	100%		
Total Fire Authority	\$9,787,942	\$10,732,450	\$11,210,290	\$11,896,420	10.8%		
EXPENSE BY CATEGORY							
PERSONNEL SERVICES	7,604,362	8,104,970	8,159,170	8,686,540	7.2%		
SUPPLIES	408,622	456,190	560,080	455,020	(0.3%)		
PURCHASED SERVICES	882,775	1,022,860	1,248,610	1,534,710	50.0%		
ADMINISTRATIVE OVERHEAD	881,749	1,051,610	1,051,610	1,102,710	4.9%		
CAPITAL	283,376	96,820	190,820	117,440	21.3%		
Total Expense	\$10,060,884	\$10,732,450	\$11,210,290	\$11,896,420	10.8%		

Fire Administration

The Fire Administration Division includes the cost of the Fire Chief and the Public Safety Administrative Director as well as the administrative services provided by the City, including City Manager's Office, Information Technology, Facilities, Finance, City Attorney, Human Resources/Risk, and Dispatch.

ACTIVITY	ENTITY			
Fire Administration	Loveland Fire Rescue Authority			
EXPENSE BY Division/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget
Loveland Fire Rescue Authority				
ADMINISTRATION	\$1,187,652	\$1,393,000	\$1,850,500	\$1,884,960
REVENUE				
INTERGOVERNMENTAL	86,135	22,000	22,000	68,000
DISTRICT CONTRIBUTION	1,823,626	1,901,580	1,986,640	2,100,460
LOVELAND CONTRIBUTION	7,669,606	8,662,740	9,050,230	9,568,750
INTEREST	(3,528)	-	-	1,000
Total Revenue	\$9,575,839	\$10,586,320	\$11,058,870	\$11,738,210
EXPENSE BY CATEGORY				
PERSONNEL SERVICES	290,553	311,020	566,770	617,140
SUPPLIES	3,884	4,370	47,420	22,680
PURCHASED SERVICES	11,466	26,000	141,700	142,430
ADMINISTRATIVE OVERHEAD	881,749	1,051,610	1,051,610	1,102,710
CAPITAL	-	-	43,000	-
Total Expense	\$1,187,652	\$1,393,000	\$1,850,500	\$1,884,960
FTE	2.00	2.00	2.00	6.00

CHANGES COMPARED TO PRIOR YEAR ADOPTED

(350) Decrease in personnel services for workers' compensation due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.

250,980 Increase in personal services for an increase of 3 FTE's as a result of realignment of personnel from the Community Safety division.

8,050 Increase in supplies for computer supplies and equipment.

12,470 Increase in purchased services for general liability due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.

46,910 Increase in purchased services for vehicle maintenance based on projected fuel, rental, and maintenance costs.

43,000 \$10,000 increase in purchased services for Emergency Plan Contractor, \$12,000 for Emergency Notification System, \$10,000 for exercise and training, \$4,000 for Expo, and \$7,000 for Public Outreach.

51,100 Increase in administrative overhead primarily from facilities due to the aquisition of the Training Center property.

35,520 Core Changes

- 20,010 Personal Services
- 3,960 Supplies
- 11,550 Purchased Services

44,280 Funded Supplements

- 44,280 \$35,480 increase in personal services, \$6,300 in supplies, and \$2,500 in purchased services for 1 FTE Administrative Analyst (1/2 year).

491,960 Total Change

OTHER INFORMATION

- Unfunded Supplements
 - There are no unfunded supplements in this division.
- Equipment Replacement
 - No equipment is scheduled for replacement in this division.
- Capital Projects
 - There are no capital projects associated with this division.

Community Safety

In 2010 the Fire Prevention and Emergency Management Division were combined to form the Community Safety Division. The focus is primarily to safeguard citizens' lives and property through inspection of buildings as part of code enforcement effort, and implementation of business occupancy risk reduction efforts. This is accomplished through the plan review processes, code compliance inspections, follow-up of citizen complaints, and the regulation of storage and handling of hazardous materials. The Division also initiates fire origin and cause investigations, and where arson is suspected, provides evidence to the District Attorney in prosecutions. Another primary responsibility is managing the Loveland Emergency Response Plan, training department directors and senior managers, developing and equipping the Emergency Operations Center (EOC), and providing training exercises that assess the emergency management capabilities of the City. This function includes developing plans for public notification capabilities and coordinating emergency management activities with county, state and federal agencies. A critical component of this effort is public education on disaster preparedness and resiliency.

Community Safety strives to provide high quality customer service and fire safety public education to the community through presentations and demonstrations of fire safety. The public education programs target all age groups in the community.

ACTIVITY		ENTITY		
Community Safety		Loveland Fire Rescue Authority		
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget
Loveland Fire Rescue Authority				
COMMUNITY SAFETY	\$865,320	\$926,420	\$663,060	\$678,210
REVENUE				
LICENSES & PERMITS	113,301	110,880	110,880	132,250
INTERGOVERNMENTAL	52,917	5,000	5,000	9,860
OTHER	9,049	-	5,290	-
Total Revenue	\$175,267	\$115,880	\$121,170	\$142,110
EXPENSE BY CATEGORY				
PERSONNEL SERVICES	782,097	824,280	618,230	631,950
SUPPLIES	21,870	27,040	20,430	20,430
PURCHASED SERVICES	61,353	75,100	24,400	25,830
Total Expense	\$865,320	\$926,420	\$663,060	\$678,210
FTE	6.00	8.00	8.00	5.00

CHANGES COMPARED TO PRIOR YEAR ADOPTED

(250,890) Decrease in personal services for a decrease of 3 FTE's as a result of realignment of personnel to the Administration division.

(7,920) Decrease in personnel services for workers' compensation due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.

9,100 Increase in personal services for temporary and non-benefited employees.

(44,760) Increase in purchased services for vehicle maintenance based on projected fuel, rental, and maintenance costs.

(2,630) Decrease in purchased services for travel and training for rescue school training.

60 Increase in purchased services for general liability due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.

48,830 Core Changes

57,380 Personnel Services

(6,610) Supplies

(1,940) Purchased Services

Funded Supplements

- There are no funded supplements in this division.

(248,210) Total Change

OTHER INFORMATION

- Unfunded Supplements
 - There are no unfunded supplements in this division.
- Equipment Replacement
 - No equipment is scheduled for replacement in this division.
- Capital Projects
 - There are no capital projects associated with this division.

Fire Operations

Fire Operations provides emergency response to structural fires, emergency medical incidents, aircraft rescue/firefighting, hazardous materials, motor vehicle accidents, rope rescues, confined space, wild land fires, dive rescue and all other related incidents that require technical expertise.

The response time and on-scene capability are important measurements of service delivery. Loveland Fire & Rescue continually assesses the components of emergency response, as measured and compared to quantifiable national standards, in order to meet the community's overall expectations. Getting to the incident quickly is only half of the response time equation. Being able to execute the critical tasks to control and reduce the impact of an emergency is the other half of the response; this half focuses on performance. Confining fires to the room of origin, or extinguishing before flashover are both recognized measurements of performance. Together time and capability are monitored to measure total response capability of emergency responders. Operational decisions made in the department are intended to ensure the maintenance or improvement of response time, ensure the high level of on-scene performance, and protect the safety of the community as well as the responders.

ACTIVITY	ENTITY			
Fire Operations	Loveland Fire Rescue Authority			
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget
Loveland Fire Rescue Authority				
EQUIPMENT MAINT. & REPLACEMENT	986,286	864,360	1,020,410	1,292,880
STATION OPERATIONS	6,915,506	7,359,930	7,458,780	7,878,190
TECHNICAL RESPONSE & SYSTEMS	106,120	188,740	217,540	162,180
Total Expense	\$8,007,912	\$8,413,030	\$8,696,730	\$9,333,250
REVENUE				
CHARGES FOR SERVICE	30,201	30,250	30,250	16,100
OTHER	6,635	-	-	-
Total Revenue	\$36,836	\$30,250	\$30,250	\$16,100
EXPENSE BY CATEGORY				
PERSONNEL SERVICES	6,531,712	6,969,670	6,974,170	7,437,450
SUPPLIES	382,868	424,780	492,230	411,910
PURCHASED SERVICES	809,956	921,760	1,082,510	1,366,450
CAPITAL	283,376	96,820	147,820	117,440
Total Expense	\$8,007,912	\$8,413,030	\$8,696,730	\$9,333,250
FTE	65.00	71.00	65.00	72.00

CHANGES COMPARED TO PRIOR YEAR ADOPTED

(7,050) Decrease in personnel services for workers' compensation due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.

(1,470) Decrease in personnel services for unemployment insurance due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.

(5,750) Decrease in supplies for clothing.

(38,280) Decrease in supplies for non-capital tools and equipment.

38,150 Increase in purchased services for a contracted psychologist.

5,350 Decrease in purchased services for general liability due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.

70,000 Increase in purchased services for vehicle maintenance based on projected fuel, rental, and maintenance costs.

309,800 Increase in purchased services for amortization of vehicles based on the amortization schedule.

392,530 Core Changes

391,530	Personnel Services
23,590	Supplies
16,390	Purchased Services
(38,980)	Capital

156,940 Funded Supplements

156,940 \$84,770 increase in personal services, \$7,570 in supplies, \$5,000 in purchased services, and \$59,600 in capital for 1 FTE Training Division Engineer.

920,220 Total Change

OTHER INFORMATION

- Unfunded Supplements
 - There are no unfunded supplements for this division.
- Equipment Replacement
 - No equipment is scheduled for replacement in this division.
- Capital Projects
 - There are no capital projects associated with this division.

General Improvement District #1

This fund is managed by the Public Works Department. Revenues are provided by an ad valorem tax on all properties within the District's boundaries. The tax provides funding for the construction of parking and pedestrian improvements within the District. The mill levy for the District will remain unchanged at 2.684 mills.

ACTIVITY	DEPARTMENT			
General Improvement District #1	Other Entities			
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget
GID #1	\$23,403	\$24,500	\$102,000	\$24,500
REVENUE				
Beginning Balance	\$86,180	\$34,380	\$96,480	\$29,900
TAXES	34,484	35,000	35,000	34,210
INTEREST ON INVESTMENTS	(784)	420	420	360
Total Revenue	\$33,700	\$35,420	\$35,420	\$34,570
Total Resources	\$119,880	\$69,800	\$131,900	\$64,470
EXPENSE BY CATEGORY				
SUPPLIES	638	2,000	2,000	2,000
PURCHASED SERVICES	14,911	22,500	15,500	22,500
CAPITAL	7,854	-	84,500	-
Total Expense	\$23,403	\$24,500	\$102,000	\$24,500
Ending Balance	\$96,477	\$45,300	\$29,900	\$39,970
CHANGES COMPARED TO PRIOR YEAR ADOPTED				
<ul style="list-style-type: none"> - There are no changes in this division compared to the prior year's adopted budget. 				
<ul style="list-style-type: none"> - <u>Core Changes</u> <ul style="list-style-type: none"> - There are no core changes in this division. 				
<ul style="list-style-type: none"> - <u>Funded Supplements</u> <ul style="list-style-type: none"> - There are no funded supplements in this division. 				
<ul style="list-style-type: none"> - <u>Total Change</u> 				
OTHER INFORMATION				
<ul style="list-style-type: none"> - <u>Unfunded Supplements</u> <ul style="list-style-type: none"> - There are no unfunded supplements in this division. 				
<ul style="list-style-type: none"> - <u>Equipment Replacement</u> <ul style="list-style-type: none"> - No equipment is scheduled for replacement in this division. 				
<ul style="list-style-type: none"> - <u>Capital Projects</u> <ul style="list-style-type: none"> - There are no capital projects associated with this division. 				

Loveland Larimer Building Authority

The Loveland Larimer Building Authority was created to construct and operate the new Police & Courts Building located at Monroe Avenue and 10th Street. This will be the eighth year the facility is in operation. The contribution from the City and the County is determined based on the square footage each entity occupies in the facility. The two FTEs include a Building Attendant and a Facilities Maintenance Technician, which are supervised through the Public Works Department, Facility Management Division. Operating costs include janitorial supplies, parts and supplies (other than janitorial), custodial costs, utilities, and repair and maintenance. The Parks and Recreation Department manages the grounds maintenance at the site.

ACTIVITY	DEPARTMENT		
Loveland Larimer Building Authority			Other Entities
EXPENSE BY DIVISION/Program			
	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June
BUILDING OPERATIONS	550,467	569,000	569,000
GROUNDS MAINTENANCE	14,280	17,500	17,500
Total Expense	\$564,747	\$586,500	\$586,500
			'15 Budget
			614,290
REVENUE			
LARIMER COUNTY CONTRIBUTION	101,594	119,430	119,430
TRANSFER FROM GENERAL FUND	463,155	467,070	467,070
Total Revenue	\$564,749	\$586,500	\$586,500
			\$631,790
EXPENSE BY CATEGORY			
PERSONAL SERVICES	137,962	128,950	128,950
SUPPLIES	3,789	1,500	1,500
PURCHASED SERVICES	373,740	452,790	452,790
ADMINISTRATIVE OVERHEAD	2,812	3,260	3,260
CAPITAL	46,444	-	-
Total Expense	\$564,747	\$586,500	\$586,500
			\$631,790

CHANGES COMPARED TO PRIOR YEAR ADOPTED

(112,600) Increase in purchased services for one-time major building maintenance including auto gate and carpet replacement and the installation of additional security on the auto gates.

150,000 Increase in purchased services for major maintenance including painting, carpet replacement replacing a trash enclosure, polishing concrete in the booking area and insulating the north wall.

7,890 Core Changes

7,790 Personnel Services
100 Administrative Overhead

- Funded Supplements
 - There are no funded supplements in this division.

45,290 Total Change

OTHER INFORMATION

- Unfunded Supplements
 - There are no unfunded supplements in this division.
- Equipment Replacement
 - No equipment is scheduled for replacement in this division.
- Capital Projects
 - There are no capital projects associated with this division.

Special Improvement District #1

The City serves as the sponsoring agency for the Special Improvement District #1 (SID). The District was established to allow for the collection of assessments from property owners in the District to back bonded debt used to construct infrastructure improvements in the District. The City does not have any legal obligation towards this debt.

ACTIVITY	DEPARTMENT							
Special Improvement District #1	Other Entities							
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget				
SID #1	\$737,211	\$690,650	\$690,650	\$690,650				
REVENUE								
Beginning Balance	\$528,5003	\$477,170	\$484,270	\$475,750				
ASSESSMENTS	692,125	675,000	675,000	675,000				
INTEREST	(1,545)	1,400	1,400	2,500				
UNCLASSIFIED REVENUE	2,404	5,730	5,730	6,000				
Total Revenue	\$692,984	\$682,130	\$682,130	\$683,500				
Total Resources	\$1,221,484	\$1,159,300	\$1,166,400	\$1,159,250				
EXPENSE BY CATEGORY								
PURCHASED SERVICES	7,283	10,000	10,000	10,000				
DEBT SERVICE	729,928	680,650	680,650	680,650				
Total Expense	\$737,211	\$690,650	\$690,650	\$690,650				
Ending Balance	\$484,273	\$468,650	\$475,750	\$468,600				
CHANGES COMPARED TO PRIOR YEAR ADOPTED								
50,000	Increase in principal payments based on the repayment schedule.							
(50,000)	Decrease in interest payments based on the debt schedule.							
<ul style="list-style-type: none"> - <u>Core Changes</u> <ul style="list-style-type: none"> - There are no core changes in this division. - <u>Funded Supplements</u> <ul style="list-style-type: none"> - There are no funded supplements in this division. - <u>Total Change</u> 								
OTHER INFORMATION								
<ul style="list-style-type: none"> - <u>Unfunded Supplements</u> <ul style="list-style-type: none"> - There are no unfunded supplements in this division. - <u>Equipment Replacement</u> <ul style="list-style-type: none"> - No equipment is scheduled for replacement in this division. - <u>Capital Projects</u> <ul style="list-style-type: none"> - There are no capital projects associated with this division. 								

Loveland Urban Renewal Authority

The Loveland Urban Renewal Authority (LURA) was established to enable the use of tax increment financing to fund redevelopment and infrastructure improvements within the boundaries of the Authority. The Authority currently has three project areas; the downtown area, U.S. 34 Crossroads Renewal Area (also known as the Centerra Project Area) on the east side of the City, and the Lincoln Place project area located on the old Walgreens block in the downtown area. Sufficient funding is not yet available for the Downtown and Finley Block project areas. The U.S. 34 Crossroads Renewal Area is contractually bound to transfer revenues to the Centerra Metropolitan District #1. The following pages display the budgets for each project area.

ACTIVITY	DEPARTMENT			
Loveland Urban Renewal Authority (LURA)	Other Entities			
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget
LURA				
Downtown	15,544	45,000	118,040	10,000
Finley Block	188,130	195,000	1,195,000	-
US 34 Crossroads	10,982,146	11,070,720	11,070,720	11,100,000
Façade Grant	-	-	12,700	-
Total Expense	\$11,185,820	\$11,310,720	\$12,396,460	\$11,110,000
REVENUE				
Beginning Balance	\$423,370	\$1,195,950	\$1,895,230	\$872,420
PROPERTY TAX INCREMENT	11,203,567	11,359,330	11,359,330	11,320,850
INTEREST	(45,889)	14,320	14,320	4,640
CITY LOAN	1,500,000	-	-	-
Total Revenue	\$12,657,678	\$11,373,650	\$11,373,650	\$11,325,490
Total Resources	\$13,081,048	\$12,569,600	\$13,268,880	\$12,197,910
EXPENSE BY CATEGORY				
PURCHASED SERVICES	246,725	290,000	362,690	60,000
DEBT SERVICE	10,932,146	11,020,720	11,020,720	11,050,000
CAPITAL	6,949	-	1,013,050	-
Total Expense	\$11,185,820	\$11,310,720	\$12,396,460	\$11,110,000
Ending Balance	\$1,895,228	\$1,258,880	\$872,420	\$1,087,910

Downtown Project Area

In 2002, Downtown was the first project area approved in Loveland. Revenue from the tax increment of both property taxes and sales taxes will be retained by Loveland Urban Renewal Area (LURA) to fund revitalization improvements within this project area.

LURA has developed a Downtown Façade Improvement Program to assist in improving the condition and appearance of downtown buildings. The program provides tax increment financing, in the form of annual grant installments, for façade improvements that increase the assessed value of an existing property.

The grant is intended to:

- Promote improvements to structures in the LURA and eliminate and prevent conditions that cause blight;
- Preserve the unique character of Downtown's historic buildings by providing leverage to private investment and historic preservation monies; and,
- Encourage aesthetic improvements to façade of non-historic buildings by providing leverage to private investment monies.

The grant program was capitalized in 2007 by a contribution from the Council Incentive Program budgeted within the General Fund. The first project using these resources was approved midyear in 2008.

ACTIVITY	DEPARTMENT		
Downtown Project Area	Other Entities		
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June
Downtown	\$15,544	\$45,000	\$118,040
REVENUE			
Beginning Balance	\$96,661	\$34,520	\$119,990
PROPERTY TAX INCREMENT	33,291	53,830	53,830
INTEREST	5,392	410	410
Total Revenue	\$38,683	\$54,240	\$54,240
Total Resources	\$135,344	\$88,760	\$174,040
EXPENSE BY CATEGORY			
PURCHASED SERVICES	8,595	45,000	104,990
CONSTRUCTION	6,949	-	13,050
Total Expense	\$15,544	\$45,000	\$118,040
Ending Balance	\$119,800	\$43,760	\$56,000
			\$77,850

CHANGES COMPARED TO PRIOR YEAR ADOPTED

(35,000) Decrease in developer reimbursements based on existing agreements.

- Core Changes
 - There are no core changes in this division.
- Funded Supplements
 - There are no funded supplements in this division.

(35,000) Total Change

OTHER INFORMATION

- Unfunded Supplements
 - There are no unfunded supplements in this division.
- Equipment Replacement
 - No equipment is scheduled for replacement in this division.
- Capital Projects
 - There are no capital projects associated with this division.

Finley Block Project Area

The most recent project area established is also in downtown Loveland. Finley Block Project, also known as Lincoln Place, is a one-block area that was originally included in the first project area. Lincoln Place provides residential apartments and retail shopping on what is locally known as the “Walgreen’s” block. Both sales tax and property increment financing will be used to fund the public improvements.

ACTIVITY	DEPARTMENT							
Finley Block Project Area	Other Entities							
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget				
Finley Block	\$188,130	\$195,000	\$1,195,000	-				
REVENUE								
Beginning Balance	\$2,551	\$2,550	\$1,502,530	\$513,030				
PROPERTY TAX INCREMENT	188,130	205,500	205,500	190,000				
INTEREST	(18)	-	-	-				
CITY LOAN	1,500,000	-	-	-				
Total Revenue	\$1,688,112	\$205,500	\$205,500	\$190,000				
Total Resources	\$1,690,663	\$208,050	\$1,708,030	\$703,030				
EXPENSE BY CATEGORY								
PURCHASED SERVICES	188,130	195,000	195,000	-				
CONSTRUCTION	-	-	1,000,000	-				
Total Expense	\$188,130	\$195,000	\$1,195,000	-				
Ending Balance	\$1,502,533	\$13,050	\$513,030	\$703,030				
CHANGES COMPARED TO PRIOR YEAR ADOPTED								
(195,000)	Decrease in developer reimbursements based on existing agreements.							
<ul style="list-style-type: none"> - <u>Core Changes</u> <ul style="list-style-type: none"> - There are no core changes in this division. - <u>Funded Supplements</u> <ul style="list-style-type: none"> - There are no funded supplements in this division. 								
(195,000)	Total Change							
OTHER INFORMATION								
<ul style="list-style-type: none"> - <u>Unfunded Supplements</u> <ul style="list-style-type: none"> - There are no unfunded supplements in this division. - <u>Equipment Replacement</u> <ul style="list-style-type: none"> - No equipment is scheduled for replacement in this division. - <u>Capital Projects</u> <ul style="list-style-type: none"> - There are no capital projects associated with this division. 								

US 34 Crossroads Project Area

In January, 2004 the LURA approved the second project area. The US 34/Crossroads Corridor Renewal Plan approves property tax increment financing for partial funding of specific public improvements within the Centerra development area and regional improvements adjacent to Centerra. The tax increment financing will remain in effect for 25 years or until the financing obligations are paid in full, whichever occurs first.

Public improvements within the renewal area include:

- Roadway and utility infrastructure.
- Railroad crossings.
- Irrigation ditch relocations.
- Natural area, open space and public recreational improvements.

Regional improvements include:

- County Road 5 and US 34 structure.
- County Road 3E and US 34 structure.
- Final I-25 and US 34 interchange improvements.
- I-25 and Crossroads Boulevard interchange improvements.
- Interim I-25 and US 34 interchange improvements.

ACTIVITY	DEPARTMENT			
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget
US 34 Crossroads	\$10,982,146	\$11,070,720	\$11,070,720	\$11,100,000
REVENUE				
Beginning Balance	\$311,458	\$1,158,880	\$260,200	\$303,390
PROPERTY TAX INCREMENT	10,982,146	11,100,000	11,100,000	11,100,000
INTEREST	(51,263)	13,910	13,910	3,640
Total Revenue	\$10,930,883	\$11,113,910	\$11,113,910	\$11,103,640
Total Resources	\$11,242,341	\$12,272,790	\$11,374,110	\$12,272,790
EXPENSE BY CATEGORY				
PURCHASED SERVICES	50,000	50,000	50,000	50,000
DEBT SERVICE	10,932,146	11,020,720	11,020,720	11,050,000
Total Expense	\$10,982,146	\$11,070,720	\$11,070,720	\$11,100,000
Ending Balance	\$260,195	\$1,202,070	\$303,390	\$307,030

CHANGES COMPARED TO PRIOR YEAR ADOPTED

29,280 Increase in debt service due to the repayment schedule.

- Core Changes
 - There are no core changes in this division.
- Funded Supplements
 - There are no funded supplements in this division.

29,280 Total Change

OTHER INFORMATION

- Unfunded Supplements
 - There are no unfunded supplements in this division.
- Equipment Replacement
 - No equipment is scheduled for replacement in this division.
- Capital Projects
 - There are no capital projects associated with this division.

Façade Grant Program

In 2007, Council approved a facade improvement program for the downtown area. A transfer from the General fund was used to seed the program and it is anticipated that tax increment revenues will supplement the program in the future. The program is intended to promote improvements to structures in the Loveland Urban Renewal Area; preserve the unique character of downtown's historic buildings; and encourage aesthetic compatibility for improvements to facades of non-historic structures.

ACTIVITY	DEPARTMENT			
Façade Grant Program	Other Entities			
EXPENSE BY DIVISION/Program	'13 Actual	'14 Adopted Budget	'14 Revised Budget as of June	'15 Budget
FAÇADE GRANT				
	-	-	\$12,700	-
REVENUE				
Beginning Balance	\$12,700	-	\$12,700	-
INTEREST	-	-	-	-
Total Resources	\$23,830	-	\$12,700	-
EXPENSE BY CATEGORY				
PURCHASED SERVICES	-	-	\$12,700	-
Ending Balance	\$12,700	-	-	-
CHANGES COMPARED TO PRIOR YEAR ADOPTED				
- There are no changes in this division compared to the prior year's adopted budget.				
- <u>Core Changes</u>				
- There are no core changes in this division.				
- <u>Funded Supplements</u>				
- There are no funded supplements in this division.				
- <u>Total Change</u>				
OTHER INFORMATION				
- <u>Unfunded Supplements</u>				
- There are no unfunded supplements in this division.				
- <u>Equipment Replacement</u>				
- No equipment is scheduled for replacement in this division.				
- <u>Capital Projects</u>				
- There are no capital projects associated with this division.				