

Appendix

Glossary of Terms-----	21-2
2016 Staffing-----	21-9
Transfer Summary-----	21-20
Oversizing Agreement Summary-----	21-23
Inter-Fund Loan Schedules-----	21-25
TABOR Revenue-----	21-28
General Fund Equipment Replacement-----	21-30

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, grounds-keeping, 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.

LFRA – Loveland Fire Rescue Authority.

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.

PBB – Priority Based Budgeting.

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	19.85	Information Technology	22.50
Full-time	17.00	Full-time	22.50
Part-time	0.85	Part-time	-
Non-benefitted	2.00	Non-benefitted	-
Airport	5.00	Library	35.81
Full-time	5.00	Full-time	17.00
Part-time	-	Part-time	15.06
Non-benefitted	-	Non-benefitted	3.75
City Clerk & Court Administration	4.13	Loveland/Larimer Building Authority	2.00
Full-time	3.00	Full-time	2.00
Part-time	1.13	Part-time	-
Non-benefitted	-	Non-benefitted	-
Cultural Services	13.61	Parks & Recreation	167.51
Full-time	11.00	Full-time	77.00
Part-time	1.51	Part-time	4.17
Non-benefitted	1.10	Non-benefitted	86.34
Development Services	31.18	Police	151.00
Full-time	26.50	Full-time	151.00
Part-time	4.68	Part-time	-
Non-benefitted	-	Non-benefitted	-
Economic Development	8.75	Public Works	168.92
Full-time	7.00	Full-time	127.00
Part-time	-	Part-time	10.92
Non-benefitted	1.75	Non-benefitted	31.00
Finance	44.78	Water & Power	146.25
Full-time	41.00	Full-time	131.00
Part-time	3.78	Part-time	1.25
Non-benefitted	-	Non-benefitted	14.00
Fire & Rescue	90.60	Total All Departments	894.85
Full-time	84.00	Full-time	735.00
Part-time	-	Part-time	43.35
Non-benefitted	6.60	Non-benefitted	116.50
Human Resources	13.96		
Full-time	13.00		
Part-time	-		
Non-benefitted	0.96		

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.

Position	2015 Adopted Budget	2016 Budget	16/'15 Adopted Change	Explanation
Executive & Legal	16.25	17.85	1.60	1 FTE Legal Assistant approved mid-year 2015; 0.6 FTE Office Support Specialist approved in 2016.
City Clerk & Court Administration	4.13	4.13	-	
Cultural Services	11.67	11.88	0.21	0.21 FTE Reallocation of personnel from the Museum to the Art in Public Places Fund.
Development Services	27.82	30.44	2.62	(0.38) FTE reduction in City Planner hours per the City Manager's directed reductions; 1 FTE Building Inspector, 1 FTE Plans Reviewer and 1 FTE Office Support Specialist approved in 2016.
Economic Development	4.50	4.00	(0.50)	(0.5) FTE Administrative Technician per the City Manager's directed reductions.
Finance	43.90	44.78	0.88	0.5 FTE Sales Tax/Fee Collections Technician and 0.38 FTE Meter Reader approved in 2016.
Fire & Rescue Authority	83.00	84.00	1.00	1 FTE ARFF Program Engineer approved in 2016.
Human Resources	9.00	9.00	-	
Information Technology	22.50	22.50	-	
Library	31.88	32.06	0.18	0.18 FTE minor hourly changes in 2016.
Parks & Recreation	61.75	61.25	(0.50)	(0.5) FTE reallocation of personnel from the Parks division to the Open Space Fund.
Police	144.00	151.00	7.00	1 FTE Detective, 1 FTE Civilian Accreditation Manager, 1 FTE Civilian Personnel position, 3 FTE Patrol Officers and 1 FTE School Resource Officer approved in 2016.
Public Works	29.45	29.45	-	
Total General Fund	489.85	502.34	12.49	

Position	2015 Adopted Budget	2016 Budget	16/'15 Adopted Change	Explanation
Transit	11.42	11.42	-	
Conservation Trust	0.92	0.92	-	
Open Space	3.50	5.00	1.50	0.5 FTE reallocation of personnel from the Parks division; 1 FTE Maintenance Manager approved in 2016.
Community Development Block Grant	0.74	0.74	-	
Art in Public Places	0.84	0.63	(0.21)	(0.21) FTE reallocation of personnel to the Museum Division.
Lodging Tax	3.00	3.00	-	
Transportation	39.38	39.63	0.25	0.25 FTE Shared Administrative Technician position approved in 2016.
Total Special Revenue Funds	59.80	61.34	1.54	
Fleet Management	15.15	15.15	-	
Risk & Insurance	4.00	4.00	-	
Total Internal Service Funds	19.15	19.15	-	
Power Utility	47.75	49.46	1.71	1 FTE Power Apprentice Meter Technician I and 0.25 shared Utility Asset Manager position approved in 2016; 0.46 FTE for part-time positions.
Water Utility	45.64	47.43	1.79	1 FTE Water Meter Technician I and 0.5 FTE shared Utility Asset Manager position approved in 2016; 0.29 FTE for part-time positions.
Wastewater Utility	35.86	35.36	(0.50)	0.25 FTE shared Utility Asset Manager position approved in 2016; (0.75) FTE in part-time positions.
Stormwater Utility	13.90	14.40	0.50	0.5 FTE shared Administrative Technician approved in 2016.
Solid Waste	27.62	27.87	0.25	0.25 FTE shared Administrative Technician approved in 2016.
Golf	12.75	14.00	1.25	1 FTE Pro Shop Manager due to the Pro Shop management transition in 2016; 0.25 increase in hours for the Golf Services Coordinator position approved in 2016.
Total Enterprise Funds	183.52	188.52	5.00	
Airport	4.00	5.00	1.00	1 FTE Business Services Coordinator approved mid-year in 2015.
Loveland/Larimer Building Authority	2.00	2.00	-	
Total Other Entities	6.00	7.00	1.00	
Total FTE City Employees	758.32	778.35	20.03	

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	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Executive & Legal	11.80	16.25	17.85	1.60
Administrative Specialist	0.50	0.75	0.75	-
Assistant City Attorney	3.80	5.00	5.00	-
Assistant City Manager	0.50	0.50	0.50	-
City Attorney	1.00	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	-
Executive Assistant	1.00	1.00	1.00	-
Legal Assistant	1.00	1.00	2.00	1.00
Municipal Court Clerk	-	2.00	2.00	-
Municipal Judge	1.00	1.00	1.00	-
Office Support Specialist	-	-	0.60	0.60
Public Information Officer	1.00	1.00	1.00	-
				-
City Clerk & Court Administration	7.13	4.13	4.13	-
Administrative Specialist	1.13	1.13	1.13	-
Administrative Technician	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	-
Court Administrator	1.00	-	-	-
Deputy City Clerk	1.00	1.00	1.00	-
Municipal Court Clerk	2.00	-	-	-
				-
Cultural Services	13.00	12.51	12.51	-
Box Office Coordinator	1.00	-	-	-
Business Services Coordinator	-	1.00	1.00	-
Cultural Services Director	1.00	1.00	1.00	-
Desktop Publishing Specialist	0.75	-	-	-
Graphics Designer	-	0.76	0.76	-
Marketing Coordinator	1.00	1.00	1.00	-
Museum Curator	3.00	3.00	3.00	-
Museum Preparator	1.00	1.00	1.00	-
Office Support Specialist	0.75	1.00	1.00	-
Public Art/Business Service Manager	1.00	-	-	-
Scheduling Coordinator	1.00	-	-	-
Technical Assistant	0.50	0.75	0.75	-
Technical Coordinator	1.00	1.00	1.00	-
Theater Coordinator	-	1.00	1.00	-
Theater Manager	1.00	1.00	1.00	-

Position	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Development Services	25.98	28.56	31.18	2.62
Administrative Specialist	1.75	-	-	-
Administrative Technician	2.00	4.00	4.00	-
Assistant City Manager	0.50	0.50	0.50	-
Building Inspector	2.00	2.00	3.00	1.00
Business Services Coordinator	1.00	1.00	1.00	-
Chief Building Official	1.00	1.00	1.00	-
City Planner	2.80	1.38	1.00	(0.38)
City Planning Technician	1.00	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	-
Development Center Specialist	-	0.50	0.50	-
Director of Development Services	1.00	1.00	1.00	-
Executive Fiscal Advisor	1.00	1.00	1.00	-
GIS Specialist	0.50	0.63	0.63	-
GIS Technician	1.00	1.00	1.00	-
Office Support Specialist	0.75	1.75	2.75	1.00
Plans Reviewer	2.00	1.00	2.00	1.00
Planner I	-	1.00	1.00	-
Planning Technician	-	1.00	1.00	-
Principal City Planner	0.80	0.80	0.80	-
Senior Building Inspector	1.00	1.00	1.00	-
Senior City Planner	1.88	3.00	3.00	-
Economic Development	7.50	7.50	7.00	(0.50)
Administrative Technician	1.00	1.00	1.00	-
Business Development Specialist	1.00	1.00	1.00	-
Business Services Coordinator	1.50	1.50	1.00	(0.50)
Director of Economic Development	1.00	1.00	1.00	-
Economic Development Manager	1.00	1.00	1.00	-
Visitor Center Manager	1.00	1.00	1.00	-
Visitor Services Coordinator	1.00	1.00	1.00	-

Position	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Finance	43.90	43.90	44.78	0.88
Accountant	3.00	3.00	3.00	-
Accounting Clerk	2.00	2.00	2.00	-
Accounting Manager	-	-	1.00	1.00
Accounting Technician	2.00	2.00	2.00	-
Budget Analyst	1.00	1.00	-	(1.00)
Budget Manager	1.00	1.00	1.00	-
Business Services Coordinator	1.00	1.00	1.00	-
Cashier I & II	2.00	2.00	2.00	-
Crew Supervisor Meter Readers	1.00	1.00	1.00	-
Customer Services Supervisor	1.00	1.00	1.00	-
Field Services Representative	1.00	1.00	1.00	-
Finance Director	1.00	1.00	1.00	-
Meter Reader	5.52	5.50	5.88	0.38
Payroll Administrator	1.00	1.00	1.00	-
Purchasing Manager	1.00	1.00	1.00	-
Revenue & Licensing Coordinator	1.00	1.00	1.00	-
Revenue Manager	1.00	1.00	1.00	-
Sales Tax Auditor	2.00	3.00	3.00	-
Sales Tax/Fee Collections Technician	-	-	0.50	0.50
Senior Accountant	2.00	2.00	1.00	(1.00)
Senior Budget Analyst	-	-	1.00	1.00
Senior Customer Services Representative	1.00	1.00	1.00	-
Senior Meter Reader	1.00	1.00	1.00	-
Senior Utility Billing Clerk	1.00	1.00	1.00	-
Utility Billing Clerk	10.38	9.40	9.40	-
Utility Billing Supervisor	1.00	1.00	1.00	-
Fire & Rescue Authority	81.00	83.00	84.00	1.00
Administrative Analyst	-	1.00	1.00	-
Administrative Technician	-	1.00	1.00	-
Assistant Emergency Manager	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	1.00	(1.00)
Emergency Manager	-	1.00	1.00	-
Fire Captain	3.00	6.00	6.00	-
Fire Chief	1.00	1.00	1.00	-
Fire Division Chief	2.00	2.00	2.00	-
Fire Engineer	28.00	29.00	30.00	1.00
Fire Inspection Technician	2.00	2.00	2.00	-
Fire Lieutenant	19.00	16.00	16.00	-
Firefighter	15.00	15.00	15.00	-
Office Support Specialist	1.00	-	-	-
Plans Reviewer	1.00	1.00	1.00	-
Public Affairs Officer	-	-	1.00	1.00
Public Safety Administrative Director	1.00	1.00	1.00	-

Position	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Human Resources	13.00	13.00	13.00	-
Administrative Specialist	1.00	1.00	1.00	-
Benefits Administrator	1.00	1.00	1.00	-
Environmental Compliance Administrator	1.00	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	1.00	-
Safety Coordinator	1.00	1.00	1.00	-
Senior Human Resources Generalist	1.00	1.00	1.00	-
Information Technology	20.50	22.50	22.50	-
Application Services Manager	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 Leader	1.00	1.00	1.00	-
Computer Support Technician	2.00	3.00	3.00	-
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	6.00	6.00	-
Senior GIS Specialist	2.00	2.00	2.00	-
Telecom Specialist	1.00	1.00	1.00	-
Library	30.93	31.88	32.06	0.18
Administrative Technician	1.00	1.00	1.00	-
Librarian	21.91	22.75	20.93	(1.82)
Library Aide	6.02	6.13	6.13	-
Library Director	1.00	1.00	1.00	-
Library Technology Manager	1.00	1.00	1.00	-
Library Technology Specialist	-	-	1.00	1.00
Computer Support Technician	-	-	1.00	1.00

Position	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Parks & Recreation	78.26	78.92	81.17	2.25
Administrative Business Manager	1.00	1.00	1.00	-
Administrative Specialist	2.00	3.75	3.75	-
Administrative Technician	1.00	1.00	1.00	-
Aquatics Supervisor	1.00	1.00	1.00	-
Assistant Golf Professional	1.00	1.00	2.00	1.00
Athletics Coordinator	3.00	3.00	3.00	-
Building Attendant	3.00	3.00	3.00	-
Building Supervisor	2.00	2.00	2.00	-
Business Services Coordinator	0.75	0.75	1.00	0.25
Childcare Supervisor	0.50	0.50	0.50	-
Construction Coordinator	1.00	1.00	1.00	-
Crew Leader	1.00	1.00	2.00	1.00
Crew Supervisor	3.00	3.00	2.00	(1.00)
Desktop Publishing Specialist	1.00	1.00	1.00	-
Director of Parks & Recreation	1.00	1.00	1.00	-
Equipment Services Technician	1.00	1.00	1.00	-
Facility Coordinator	3.00	3.00	3.00	-
Golf Course Professional	2.00	2.00	2.00	-
Golf Mechanic	-	2.00	2.00	-
Golf Operations Manager	1.00	1.00	1.00	-
Golf Services Superintendent	2.00	2.00	2.00	-
Grounds Technician	3.00	3.00	3.00	-
Irrigation Technician	3.00	3.00	3.00	-
Mechanic	3.00	1.00	1.00	-
Mechanical/Maintenance Technician	1.00	1.00	1.00	-
Natural Areas Coordinator	1.00	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	4.17	4.17	-
Parks Crew Leader	1.00	1.00	1.00	-
Parks Manager	1.00	1.00	1.00	-
Parks Planner	1.00	1.00	2.00	1.00
Parks Specialist	4.00	4.00	4.00	-
Parks Worker	11.00	11.00	11.00	-
Program Supervisor	2.00	2.00	2.00	-
Recreation Coordinator	5.50	6.00	6.00	-
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	-

Position	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Police	140.00	144.00	151.00	7.00
Accreditation Manager	-	-	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	-
Administrative Specialist	2.00	2.00	2.00	-
Administrative Technician	1.00	-	-	-
Business Services Coordinator	1.00	1.00	1.00	-
Chief of Police	1.00	1.00	1.00	-
Communications Specialist Leadworker	1.00	1.00	1.00	-
Communications Specialist Supervisor	3.00	3.00	3.00	-
Communications Specialist	16.00	16.00	16.00	-
Community Service Officer	4.00	5.00	5.00	-
Criminalist	1.00	1.00	1.00	-
Evidence Technician	1.00	1.00	1.00	-
Crime Analyst	1.00	1.00	1.00	-
Investigative Technician	1.00	2.00	2.00	-
Latent Fingerprint Examiner	1.00	1.00	1.00	-
Lead Police Records Specialist	1.00	1.00	1.00	-
Personnel Manager	-	-	1.00	1.00
Police Captain	3.00	3.00	3.00	-
Police Communications Manager	1.00	1.00	1.00	-
Police Lieutenant	4.00	4.00	5.00	1.00
Police Officer	66.00	73.00	78.00	5.00
Police Records Specialist	7.00	8.00	8.00	-
Police Records Supervisor/Manager	1.00	1.00	1.00	-
Police Sergeant	16.00	16.00	15.00	(1.00)
Police Specialist	5.00	-	-	-
Police Report Technician	1.00	1.00	1.00	-

Position	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Public Works	135.57	136.92	137.92	1.00
Administrative Business Manager	-	-	-	-
Administrative Specialist	3.26	3.26	2.51	(0.75)
Administrative Technician	4.00	4.00	6.00	2.00
Associate Engineer	1.00	1.00	1.00	-
Building Attendant	6.50	6.50	7.00	0.50
Bus Driver	8.31	8.41	7.91	(0.50)
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	6.00	6.00	6.00	-
Crew Supervisor	7.00	7.00	7.00	-
Director of Public Works	1.00	1.00	1.00	-
Engineering Technician	1.00	1.00	1.00	-
Equipment Operator	27.00	27.00	26.00	(1.00)
Facilities Maintenance Technician Leadworker	1.00	1.00	1.00	-
Facilities Maintenance Technician	7.00	7.00	7.00	-
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	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	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 Equipment Operator	3.00	5.00	5.00	-
Lead Mechanic	-	-	-	-
Mail Distribution Clerk	1.00	1.00	1.00	-
Mechanic	10.00	10.00	10.00	-
Public Works Inspector	3.00	3.00	3.00	-
Recycling Center Equipment Operator	1.00	-	-	-
Senior Civil Engineer	3.00	3.00	3.00	-
Senior Fleet Technician	1.00	1.00	1.00	-
Solid Waste Management Superintendent	1.00	1.00	1.00	-
Staff Engineer	2.00	2.00	2.00	-
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	-
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	1.00	-
Traffic Signal Technician	3.00	3.00	3.00	-
Traffic Technician	2.00	3.25	3.00	(0.25)
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	-

Position	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Water & Power	120.50	129.25	132.25	3.00
Accounting Technician	2.00	2.50	2.50	-
Administrative Specialist	1.00	1.00	2.00	1.00
Administrative Technician	2.00	2.00	2.00	-
Apprentice Lineworker	3.00	3.00	2.00	(1.00)
Apprentice Meter Tech	-	-	1.00	1.00
Business Services Coordinator	1.00	1.00	1.00	-
Buyer	1.00	1.00	1.00	-
Civil Engineer	3.00	4.00	4.00	-
Construction Coordinator	1.00	1.00	1.00	-
Crew Supervisor	1.00	1.00	1.00	-
Cross Connection Control Technician	1.00	1.00	1.00	-
Customer Relations Business Specialist	1.00	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	-
Electrical Engineer	1.00	2.00	1.00	(1.00)
Equipment Operator	8.00	-	-	-
Field Engineer	4.00	5.00	5.00	-
Field Engineering Supervisor	1.00	1.00	1.00	-
GIS Specialist	-	1.00	1.00	-
Industrial Pretreatment Coordinator	1.00	1.00	1.00	-
Industrial Pretreatment Specialist	1.00	1.00	-	(1.00)
Journey Lineworker	7.00	7.00	8.00	1.00
Journey Meter Technician	2.00	2.00	2.00	-
Journey Water System Operator	-	9.00	9.00	-
Lead Equipment Operator	2.00	-	-	-
Lead Plant Operator	2.00	2.00	2.00	-
Lead Water Systems Operator	-	2.00	2.00	-
Line Crew supervisor	5.00	5.00	5.00	-
Locator Construction Inspector	3.00	2.00	-	(2.00)
Maintenance Worker	3.00	2.00	2.00	-
Maintenance Worker WTP	-	1.00	1.00	-
Office Support Specialist	1.00	2.00	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	3.00	3.00	-
Public Works Construction Inspector	-	1.00	1.00	-
Public Works Inspector	1.00	1.00	1.00	-
Scada Program/Inst & Control	-	2.00	2.00	-
Senior Civil Engineer	2.00	2.00	2.00	-
Senior Electrical Engineer	2.00	1.00	2.00	1.00
Senior GIS Specialist	2.00	2.00	2.00	-
Special Projects Manager	1.00	1.00	1.00	-
Staff Engineer	1.00	1.00	1.00	-

Position	2014 FTE	2015 FTE	2016 FTE	2016/2015 Change
Water & Power (cont'd)				
Technical Services Maintenance Tech	-	3.00	1.00	(2.00)
Technical Services Master Electrician	-	1.00	1.00	-
Technical Services Controls Specialist	3.00	1.00	1.00	-
Technical Services Maintenance Specialist	-	1.00	4.00	3.00
Technical Services Superintendent	1.00	1.00	1.00	-
Technical Specialist	2.00	2.00	2.00	-
Treat Plant Controls Technician	6.00	-	-	-
Treat Plant Maint Specialist	-	1.00	-	(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	1.00	-
Utility Locator	-	1.00	3.00	2.00
Utility Asset Manager	-	-	1.00	1.00
Utility Systems Technician	1.75	2.00	2.00	-
Warehouse Operations Manager	1.00	1.00	1.00	-
Warehouse Worker	2.00	2.00	2.00	-
Wastewater Treatment Manager	1.00	1.00	1.00	-
Water Meter Technician I	5.00	5.00	4.00	(1.00)
Water Metering Technician II	-	-	2.00	2.00
Water Operations Supervisor	1.00	1.00	1.00	-
Water Quality Analyst	-	2.00	4.00	2.00
Water Quality Lab Coordinator	1.00	-	-	-
Water Quality Lab Supervisor	-	1.00	1.00	-
Water Quality Specialist	3.75	1.75	0.75	(1.00)
Water Treatment Manager	1.00	1.00	1.00	-
Water Utilities Manager	1.00	1.00	1.00	-
Total, All City Departments	729.07	752.32	771.35	19.03
Other Agencies				
Airport	4.00	4.00	5.00	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	-
Business Services Coordinator	-	-	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	6.00	6.00	7.00	1.00
Grand Total, All Benefitted Employees	735.07	758.32	778.35	20.03

Transfer Summary

Transfer To Revenue Account	Amount	Transfer From Expense Account	Amount	Description
Capital Projects Fund	5,080,810		652,300	Replace General Spartan Engine
			2,865,610	Viestenz-Smith Mtn. Park Redevelopment
		General Fund	471,000	Cemetery Buildings
			537,500	Police Training Facility
			443,800	Facilities - Building Maintenance Projects
			110,600	Facilities - Roof Replacement
Economic Incentives Fund	450,000	General Fund	450,000	Economic Incentive Fund Contribution
General Fund	25,000	Lodging Tax Fund	25,000	Grant from Lodging Tax Fund
Transportation Fund	100,000	General Fund	100,000	Transportation Fund Contribution--> Bridge Replacement
Transportation Fund	546,000		546,000	Transportation Construction Program
Transportation Fund	1,424,000	Streets CEF	1,424,000	Transportation Construction Program
General Fund	82,191	Power Utility Fund	82,191	Contribution to Economic Development Director Salary
Water Utility Fund	750,000		750,000	General Fund Contribution for Debt Payment
Water SIF Fund	20,610		20,610	Habitat for Humanity Fee Waivers
Wastewater SIF Fund	12,460		12,460	Habitat for Humanity Fee Waivers
Power PIF Fund	6,650		6,650	Habitat for Humanity Fee Waivers
Stormwater Fund	5,000	General Fund	5,000	Habitat for Humanity Fee Waivers
Water Utility Fund	2,440		2,440	Habitat for Humanity Fee Waivers
Raw Water Fund	5,820		5,820	Habitat for Humanity Fee Waivers
Wastewater Fund	170		170	Habitat for Humanity Fee Waivers
Power Utility Fund	5,890		5,890	Habitat for Humanity Fee Waivers
Power PIF Fund	817,500	Water Utility Fund	817,500	Intrafund Loan Payment
Transportation Fund	344,329			(GF SUBSIDY) Engineering Operations
Transportation Fund	3,400,638	General Fund	5,626,263	(GF SUBSIDY) Street Repair & Maintenance Operations
Transportation Fund	1,881,296			(GF SUBSIDY) Traffic Engineering Operations
Capital Projects Fund	537,500	Police CEF	537,500	Police Training Facility
Transit Fund	1,242,667	General Fund	1,242,667	General Fund Contribution to Transit Services
Art in Public Places Fund	35,000	Transportation Fund	35,000	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	6,425		6,425	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	1,606	Water Utility Fund	1,606	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	1,606		1,606	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	25,375		25,375	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	30,000		30,000	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	2,409	Water SIF Fund	2,409	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	38,063		38,063	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	3,010		3,010	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	10,710		10,710	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	2,140	Wastewater Fund	2,140	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	34,800		34,800	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	7,710		7,710	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	2,680		2,680	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	34,800	Wastewater SIF Fund	34,800	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	11,560		11,560	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	86,060	Power Utility Fund	86,060	AIPP Transfers Based on Planned Capital Projects
Art in Public Places Fund	42,360	Power PIF Fund	42,360	AIPP Transfers Based on Planned Capital Projects
Solid Waste Fund	825,000	Stormwater Fund	825,000	Intrafund Loan Payment
Raw Water fund	67,000	Water Utility Fund	67,000	Intrafund Loan Payment
Employee Benefits Fund	5,342,782	General Fund	5,342,782	General Fund Contribution to Employee Benefits
Parks CEF	28,324		28,324	Evergreen Incentive - Loan Repayment
Recreation CEF	28,324		28,324	Evergreen Incentive - Loan Repayment
Open Lands CEF	28,324		28,324	Evergreen Incentive - Loan Repayment
Library CEF	28,324	General Fund	28,324	Evergreen Incentive - Loan Repayment
Cultural Services CEF	28,324		28,324	Evergreen Incentive - Loan Repayment
General Government CEF	28,324		28,324	Evergreen Incentive - Loan Repayment
Streets CEF	28,324		28,324	Evergreen Incentive - Loan Repayment
Fleet Replacement Fund	56,652		56,652	Evergreen Incentive - Loan Repayment
TOTAL	\$23,606,987		\$23,606,987	

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	2014 Ending Balance
Transportation			
Waterford Place 2 nd Subdivision *	Brisben Waterford Place Limited	12/13/2002	400,867
Blackbird Knolls 2 nd Sub	Centex Homes	5/2/2005	307,337
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	1,104,569
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	387,653
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			\$4,095,285

**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.

2015 Expected	2016 Budget	2017 Budget	2018 Budget	2019 Budget	Ending Balance
-	-	-	-	-	400,867
-	-	-	-	-	307,337
359,000	-	-	-	-	(294)
118,000	-	-	-	-	(608)
100,000	100,000	120,000	120,000	120,000	544,569
-	-	-	60,000	60,000	311,271
-	-	-	100,000	100,000	113,874
150,000	150,000	88,000	-	-	(374)
-	-	50,000	50,000	50,000	514,529
-	-	-	-	-	9,088
\$727,000	\$250,000	\$258,000	\$330,000	\$330,000	\$2,200,285

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.

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	41,400	791,400
2015	5,250,000	750,000	51,450	801,405
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	\$329,100	\$6,329,100

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 2016. 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	11,040	411,040
2015	1,200,000	400,000	11,760	411,760
2016	800,000	800,000	12,000	812,000
Total	\$-	\$1,600,000	\$34,800	\$1,634,800

LURA Downtown Development Loan from Capital Expansion Fee Funds

In 2013, City Council approved an interfund 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. The interest is set, it will not be based on the City's annual return on it's investment portfolio. In this same Council action, LURA agreed to reimburse the General Fund for Waived Material Use Tax, phase II environmental study, and a blight study and plan amendment at 3% for 14 years totaling \$63,100.

Loan from CEF funds to LURA				
	Beginning Balance	Principal	Interest	Total Payment
2013	-	-	-	-
2014	563,100	32,956.18	16,893	49,849
2015	1,530,144	97,974.40	45,904	143,879
2016	1,432,169	100,913.65	42,965	143,879
2017	2,231,256	174,210.76	66,938	241,148
2018	2,057,045	179,437.09	61,711	241,148
2019	1,877,608	184,820.18	56,328	241,148
2020	1,692,788	190,364.79	50,784	241,148
2021	1,502,423	196,075.74	45,073	241,148
2022	1,306,347	201,958.02	39,190	241,148
2023	1,104,389	208,016.75	33,132	241,148
2024	896,372	214,257.25	26,891	241,148
2025	682,115	220,684.97	20,463	241,148
2026	461,430	228,594.52	13,843	242,437
2027	232,836	232,835.87	7,024	239,860
Total	(0)	2,463,100	527,139	2,990,240

Economic Incentive Fund Loan from Capital Expansion Fee Funds & Fleet Fund

In January of 2015, City Council approved a \$2,200,000 loan from Fleet and CEF funds to the Economic Incentive fund for an incentive agreement with Evergreen Development Company (Sprouts). The loan will be paid back over a period of ten years, with an annual interest rate of 3%, through the normal collection of sales tax. The annual payment guaranty is \$254,920. In the event the annual sales tax collections do not meet this amount, the project owner shall pay to the City, within 180 days after the expiration of each 12-month period, the amount by which \$254,920 exceeds the sales taxes collected.

Loan from CEF & Fleet funds to Economic Incentives Fund				
	Beginning Balance	Principal	Interest	Total Payment
2015	2,200,000	-	-	-
2016	2,200,000	188,920.00	66,000	254,920
2017	2,011,080	194,587.60	60,332	254,920
2018	1,816,492	200,425.23	54,495	254,920
2019	1,616,067	206,437.98	48,482	254,920
2020	1,409,629	212,631.12	42,289	254,920
2021	1,196,998	219,010.06	35,910	254,920
2022	977,988	225,580.36	29,340	254,920
2023	752,408	232,347.77	22,572	254,920
2024	520,060	239,318.20	15,602	254,920
2025	280,742	246,497.75	8,422	254,920
2026	34,244	34,243.89	1,027	35,271
Total		2,200,000	384,471	2,584,471

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%	0.69%	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.

Year	Description	Amount
2016	Fund Balance beginning of year	\$ 14,946,049
2016	Estimated revenue to Tabor	2,000,000
2017	Estimated revenue to Tabor	2,000,000
2018	Estimated revenue to Tabor	1,000,000
2019	Estimated revenue to Tabor	100,000
2020	Estimated revenue to Tabor	100,000
2021	Estimated revenue to Tabor	100,000
2022	Estimated revenue to Tabor	100,000
2023	Estimated revenue to Tabor	100,000
2024	Estimated revenue to Tabor	100,000
2025	Estimated revenue to Tabor	100,000
Total Revenue Available		\$ 20,646,049

Projects Funded From Revenues Above TABOR Limit

Year	Project Description	Amount
2016	Replace General Spartan Engine	652,300
	Viestenz-Smith Mtn Park	2,865,610
2016	Redevelopment	
2016	Police Training Facility Design	537,500
2016	Transportation Program	546,000
2017	Apparatus Replacement	684,920
	Police Training Facility Construction	4,220,000
2017	Phase I	
2017	Transportation Program	929,600
2017	Training Center Property	695,610
2018	Fire Station No. 10	115,000
2018	Training Center Property	695,610
2018	Transportation Program	421,000
2019	Transportation Program	413,000
2020	Transportation Program	387,000
2021	Transportation Program	390,800
2022	Transportation Program	558,500
2023	Transportation Program	586,500
2024	Transportation Program	620,500
2025	Transportation Program	990,500
	Total Expenses	16,309,950
2025	Remaining Tabor Balance	4,336,099

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.

FINANCE DEPARTMENT	2016	2017	2018	2019	2020
Revenue					
LETTER OPENER	-	-	5,000	-	-
INSERTER/FOLDER	-	35,000	-	-	-
Total Finance	\$ -	\$ 35,000	\$ 5,000	\$ -	\$ -

INFORMATION TECHNOLOGY DEPARTMENT	2016	2017	2018	2019	2020
Infrastructure Services					
SERVER REPLACEMENT	75,772	78,424	81,169	84,010	86,950
DEVELOPMENT SERVICES/BUILDING	-	-	12,500	-	-
SELECTRON IVR UPGRADE	-	-	-	-	-
STORAGE INFRASTRUCTURE UPGRADE	32,540	33,680	34,860	36,090	37,360
NETWORK INFRASTRUCTURE UPGRADE	116,310	26,750	27,686	128,523	33,000
BACKUP DEVICE REPLACEMENT	35,640	-	-	35,640	-
PC REPLACEMENT FUND	197,000	166,000	193,000	206,000	218,000
RUGGEDIZED PC REPLACEMENT	158,050	163,590	169,320	175,250	181,390
MICROSOFT SOFTWARE LICENSING	143,000	143,000	143,000	157,300	157,300
EDR LARGE MONITOR REPLACEMENT	-	-	-	-	23,000
COPIER/MFP REPLACEMENT FUND	49,700	97,320	120,950	81,760	60,675
Total Information Services	\$ 808,012	\$ 708,764	\$ 782,485	\$ 904,572	\$ 797,675
Application Services					
WIDE-FORMAT SCANNER/COPIER	-	-	-	-	35,000
GIS PLOTTER	25,000	-	-	-	-
GIS GLOBAL POSISTIONING UNIT	6,000	-	-	-	-
Total Application Services	\$ 31,000	\$ -	\$ -	\$ -	\$ 35,000
Total Information Technology	\$ 839,012	\$ 708,764	\$ 782,485	\$ 904,572	\$ 832,675

POLICE DEPARTMENT	2016	2017	2018	2019	2020
Administration					
PRINTERS	6,340	-	6,590	-	-
GYM EQUIPMENT	5,150	5,300	5,460	5,620	5,790
BUILDING SECURITY CAMERAS	6,340	6,530	6,730	6,930	7,140
Total Administration	\$ 11,490	\$ 5,300	\$ 12,050	\$ 5,620	\$ 5,790
Patrol					
SWAT EQUIPMENT	18,230	18,590	18,960	19,340	19,730
BOMB UNIT EQUIPMENT	10,000	10,300	10,609	10,927	11,255
RADAR/LASER UNITS	12,880	13,140	13,400	13,670	13,940
BULLETPROOF VESTS/BALISTICS: PATROL	22,200	22,640	23,090	23,550	24,020
BULLETPROOF VESTS/BALISTICS: SWAT	14,720	15,010	15,310	15,620	15,930
TASER/LLM EQUIPMENT	12,860	13,120	13,380	13,650	13,920
HAND/LONG GUNS	14,180	14,460	14,750	15,050	15,350
BODYWORN/IN-CAR VIDEO CAMERAS	-	-	20,000	-	-
CANINE	-	7,950	-	-	8,420
Total Patrol	\$ 105,070	\$ 115,210	\$ 129,499	\$ 111,807	\$ 122,565
Communications					
MOTOROLA HANDHELD RADIOS	48,950	49,930	50,930	51,950	52,990
MOTOROLA MOBILE RADIOS	48,950	49,930	50,930	51,950	52,990
PACKSET BATTERIES	1,810	1,850	1,890	1,930	1,970
LICENSE CARD READERS	10,610	10,820	-	-	-
COMMUNICATIONS CHAIRS	-	-	4,880	-	-
CELLBRITE	-	14,560	-	-	-
PORTABLE ALARM	-	-	-	-	-
Total Communications	\$ 110,320	\$ 127,090	\$ 108,630	\$ 105,830	\$ 107,950
Technical Support					
VIDEO ENHANCEMENT EQUIPMENT	14,280	-	-	-	-
CAMERAS - TSU	-	5,460	-	-	5,790
Total Technical Support	\$ 14,280	\$ 5,460	\$ -	\$ -	\$ 5,790
Information Services					
DATA STORAGE HARD/SOFTWARE	62,630	63,880	65,160	66,460	67,790
COMPUTER HARD/SOFTWARE	23,560	24,030	24,510	25,000	25,500
COMVAN/TRUCK HARDWARE	2,160	2,200	2,240	2,280	2,330
Total Information Services	\$ 86,190	\$ 87,910	\$ 89,670	\$ 91,460	\$ 93,290
Total Police	\$ 327,350	\$ 340,970	\$ 339,849	\$ 314,717	\$ 335,385

PARKS & RECREATION DEPARTMENT	2016	2017	2018	2019	2020
Parks					
PARKS/ADMINISTRATION EQUIPMENT	495,440	457,670	774,710	158,210	407,310
PARKS IRRIGATION	250,000	245,000	195,000	245,000	250,000
PARKS ASPHALT/HARDCOURT SURFACING	150,480	109,340	44,230	190,010	106,460
PLAYGROUNDS	237,060	168,410	211,630	98,490	22,220
Total Parks	\$1,132,980	\$ 980,420	\$1,225,570	\$ 691,710	\$ 785,990
Recreation					
CHILSON CENTER EQUIPMENT	199,480	241,430	199,210	282,970	262,680
RECREATION EQUIPMENT	31,010	35,880	170,340	34,690	205,000
Total Recreation	\$ 230,490	\$ 277,310	\$ 369,550	\$ 317,660	\$ 467,680
Total Parks & Recreation	\$1,363,470	\$1,257,730	\$1,595,120	\$1,009,370	\$1,253,670

CULTURAL SERVICES DEPARTMENT	2016	2017	2018	2019	2020
Museum/Gallery					
COPIER	-	-		10,000	-
PLOTTER	-	-		18,000	-
SCANNER	-	-	2,500		-
Total Museum/Gallery	\$ -	\$ -	\$ 2,500	\$ 28,000	\$ -
Rialto Theater					
COPIER	-	-	5,600	-	-
SOUND CONSOLE	-	-	-	20,000	-
THEATRICAL LIGHTS: LED CONVERSION	-	10,000	10,000	-	-
MAIN BALCONY AMPS/SPEAKERS	50,000	-	-	-	-
Total Rialto	\$ 50,000	\$ 10,000	\$ 15,600	\$ 20,000	\$ -
Total Cultural Services	\$ 50,000	\$ 10,000	\$ 18,100	\$ 48,000	\$ -

LIBRARY DEPARTMENT	2016	2017	2018	2019	2020
Technology					
PRINTERS	5,494	-	4,600	8,700	2,500
AUDIO/VISUAL	3,000	3,000	-	-	-
ILS SYSTEM	16,000	24,000	65,000	-	-
STAFF HARDWARE	22,000	28,100	12,500	12,000	12,000
PATRON HARDWARE	66,917	59,757	19,757	32,000	63,157
Total Library	\$ 113,411	\$ 114,857	\$ 101,857	\$ 52,700	\$ 77,657