

Yellow Banner



Appendix

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Glossary of Terms

A

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

ADA – Americans with Disabilities Act.

Adjudication – The act or process of reaching settlement judicially.

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

Defeasance – 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

Staffing by Department

Department	FTE
Executive & Legal	21.62
Full-time	20.00
Part-time	1.62
Non-benefitted	-
Airport	6.00
Full-time	6.00
Part-time	-
Non-benefitted	-
City Clerk	4.13
Full-time	3.00
Part-time	1.13
Non-benefitted	-
Cultural Services	13.60
Full-time	11.00
Part-time	1.50
Non-benefitted	1.10
Development Services	30.38
Full-time	26.00
Part-time	1.88
Non-benefitted	2.50
Economic Development	10.00
Full-time	8.00
Part-time	
Non-benefitted	2.00
Finance	47.78
Full-time	44.00
Part-time	3.78
Non-benefitted	-
Fire & Rescue	92.10
Full-time	92.00
Part-time	
Non-benefitted	0.10
Human Resources	13.96
Full-time	13.00
Part-time	-
Non-benefitted	0.96

Department	FTE
Information Technology	22.50
Full-time	22.50
Part-time	-
Non-benefitted	-
Library	36.50
Full-time	19.00
Part-time	13.38
Non-benefitted	4.13
Loveland/Larimer Building Authority	2.00
Full-time	2.00
Part-time	-
Non-benefitted	-
Parks & Recreation	176.13
Full-time	78.00
Part-time	4.92
Non-benefitted	93.21
Police	158.50
Full-time	158.00
Part-time	0.50
Non-benefitted	-
Public Works	176.92
Full-time	135.27
Part-time	11.65
Non-benefitted	30.00
Water & Power	143.82
Full-time	135.00
Part-time	0.75
Non-benefitted	8.07
Total All Departments	955.94
Full-time	772.77
Part-time	41.11
Non-benefitted	142.07

Staffing By Fund

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	Staffing by Fund			Explanation
	2016 Adopted Budget	2017 Budget	'17/'16 Adopted Change	
Executive & Legal	18.00	20.87	2.87	0.25 FTE Administrative Specialist (Municipal Court) hourly increase; Reallocation of 0.5 FTE Assistant City Manager, 1.0 FTE Executive Fiscal Advisor, 1.0 FTE Administrative Technician & 0.25 FTE Community Partnership Administrator from Development Services; (0.13) FTE Legal Assistant hourly reduction
City Clerk	4.13	4.13	-	
Cultural Services	11.87	11.87	-	
Development Services	31.18	27.88	(3.30)	(1.0) FTE Executive Fiscal Advisor, (0.5) FTE Assistant City Manager, (1.0) FTE Community Partnership Administrator & (1.0) FTE Administrative Technician reallocated to Executive & Legal; (1.0) FTE GIS Specialist reallocated to Public Works; 0.2 FTE hourly increase approved mid-year 2016; 1.0 FTE Building Inspector Supervisor
Economic Development	4.00	4.00	-	
Finance	44.78	47.78	3.00	1.0 FTE Accounting Technician approved mid-year 2016; 1.0 FTE Accountant & 1.0 FTE Purchasing Technician
Human Resources	9.00	9.00	-	
Information Technology	22.50	22.50	-	
Library	32.06	32.38	0.31	0.31 FTE hourly increases approved mid-year 2016
Parks & Recreation	60.75	61.92	1.17	0.17 FTE hourly adjustments approved mid-year 2016; 1.0 FTE Day Camp Director
Police	154.00	158.50	4.50	2.0 FTE Communications Specialists, 0.5 FTE Investigative Technician, 1.0 FTE Records Specialist & 1.0 FTE Police Sergeant
Public Works	28.71	28.71	-	
Total General Fund	420.98	429.54	8.56	

NOTE: **Bolded** explanation indicates new request in 2017.

Position	2016 Adopted Budget	2017 Budget	'17/'16 Adopted Change	Explanation
Transit	11.42	12.16	0.74	0.74 FTE hourly increase for Bus Drivers approved mid-year 2016
Conservation Trust	0.92	1.25	0.33	0.33 FTE hourly adjustments approved mid-year 2016 due to the reorganization of Open Lands and Trails
Open Space	5.00	5.25	0.25	0.25 FTE hourly adjustments approved mid-year 2016 due to the reorganization of Open Lands and Trails
Parks CEF	0.50	0.50	-	
Community Development Block Grant	0.74	0.75	0.01	0.1 FTE Community Partnership Administrator reallocated from Development Services
Art in Public Places	0.63	0.63	-	
Lodging Tax	3.00	4.00	1.00	1.0 FTE Visitor Services Sales Coordinator
Transportation	39.63	45.63	6.00	1.0 FTE Public Works Inspector & 1.0 FTE Civil Engineer approved by Council as part of the additional Transportation Program funding; 1.0 FTE Engineering Technician reallocated from Development Services mid-year 2016; 1.0 FTE Bike, PED & ADA Coordinator & 2.0 FTE Equipment Operators converted from part-time/temporary for snow removal
Total Special Revenue Funds	61.84	70.17	8.33	
Fleet Management	15.15	16.15	1.00	1.0 FTE Fleet Mechanic II
Risk & Insurance	4.00	4.00	-	
Total Internal Service Funds	19.15	20.15	1.00	
Power Utility	49.46	49.46	-	
Water Utility	47.43	48.77	1.34	0.34 FTE Water Quality Specialist & 1.0 FTE Technical Services SCADA Programmer
Wastewater Utility	35.36	37.52	2.16	0.91 FTE Water Quality Specialist, 0.25 FTE Accounting Technician & 1.0 FTE Wastewater Treatment Plant Operator
Stormwater Utility	14.40	15.40	1.00	1.0 FTE Equipment Operator converted from part-time/temporary for snow removal
Solid Waste	27.87	28.87	1.00	1.0 FTE Recycling Gate Attendant converted from part-time/temporary
Golf	14.00	14.00	-	
Total Enterprise Funds	188.52	194.02	5.50	
Airport	5.00	6.00	1.00	1.0 FTE Business Services Coordinator approved mid-year 2016
Fire & Rescue Authority	84.00	92.00	8.00	1.0 FTE Firefighter & 1.0 FTE Fire Inspector approved mid-year 2016; 5.0 FTE Firefighters (converted from 12 part-time firefighters) & 1.0 FTE Human Resources Administrator
Loveland/Larimer Building Authority	2.00	2.00	-	
Total Other Entities	91.00	100.00	9.00	
Total FTE City Employees	781.49	813.88	32.39	

NOTE: Bolded explanation indicates new request in 2017.

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	Full-Time Equivalent (FTE) Summary				
	2015 FTE	2016 Adopted FTE	2016 Revised FTE	2017 FTE	2017/2016 Change
Executive & Legal	16.25	18.00	17.87	21.62	3.62
Administrative Specialist	0.75	1.50	1.50	1.75	0.25
Administrative Technician	-	-	-	1.00	1.00
Assistant City Attorney	5.00	5.00	6.00	6.00	1.00
Assistant City Manager	0.50	0.50	0.50	1.00	0.50
City Attorney	1.00	1.00	1.00	1.00	-
City Manager	1.00	1.00	1.00	1.00	-
Court Administrator	1.00	1.00	1.00	1.00	-
Community Partnership Administrator	-	-	-	1.00	1.00
Deputy City Attorney	1.00	1.00	-	-	(1.00)
Executive Assistant	1.00	1.00	1.00	1.00	-
Executive Fiscal Advisor	-	-	-	1.00	1.00
Legal Assistant	1.00	2.00	0.87	0.87	(1.13)
Municipal Court Clerk	2.00	2.00	2.00	2.00	-
Municipal Judge	1.00	1.00	1.00	1.00	-
Paralegal	-	-	1.00	1.00	1.00
Public Information Officer	1.00	1.00	1.00	1.00	-
City Clerk	4.13	4.13	4.13	4.13	-
Administrative Specialist	1.13	1.13	1.13	1.13	-
Administrative Technician	1.00	1.00	1.00	1.00	-
Deputy City Clerk	1.00	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	1.00	-
Cultural Services	12.50	12.50	12.50	12.50	-
Business Services Coordinator	1.00	1.00	1.00	1.00	-
Cultural Services Director	1.00	1.00	1.00	1.00	-
Graphics Designer	0.75	0.75	0.75	0.75	-
Marketing Coordinator	1.00	1.00	1.00	1.00	-
Museum Curator	3.00	3.00	3.00	3.00	-
Museum Preparator	1.00	1.00	1.00	1.00	-
Office Support Specialist	1.00	1.00	1.00	1.00	-
Technical Assistant	0.75	0.75	0.75	0.75	-
Technical Coordinator	1.00	1.00	1.00	1.00	-
Theater Coordinator	1.00	1.00	1.00	1.00	-
Theater Manager	1.00	1.00	1.00	1.00	-

Position	2015 FTE	2016 Adopted FTE	2016 Revised FTE	2017 FTE	2017/2016 Change
Development Services	28.56	31.18	32.18	27.88	(3.30)
Administrative Technician	4.00	4.00	4.00	1.00	(3.00)
Assistant City Manager	0.50	0.50	0.50	-	(0.50)
Building Inspector	2.00	3.00	4.00	4.00	1.00
Building Inspector Supervisor	-	-	-	1.00	1.00
Building Permit Technician	-	-	-	3.00	3.00
Business Services Coordinator	1.00	1.00	1.00	1.00	-
Chief Building Official	1.00	1.00	1.00	1.00	-
City Planner	1.38	1.00	1.00	-	(1.00)
City Planning Technician	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	2.00	2.00	2.00	2.00	-
Community Partnership Administrator	1.00	1.00	1.00	-	(1.00)
Current Planning Manager	1.00	1.00	1.00	1.00	-
Development Center Specialist	0.50	0.50	0.50	-	(0.50)
Director of Development Services	1.00	1.00	1.00	1.00	-
Executive Fiscal Advisor	1.00	1.00	1.00	-	(1.00)
GIS Specialist	0.63	0.63	0.63	0.63	-
GIS Technician	1.00	1.00	1.00	-	(1.00)
Office Support Specialist	1.75	2.75	2.75	1.00	(1.75)
Plans Reviewer	1.00	2.00	2.00	2.00	-
Planner I	1.00	1.00	1.00	-	(1.00)
Planner II	-	-	-	2.50	2.50
Planning Technician	1.00	1.00	1.00	1.00	-
Principal City Planner	0.80	0.80	0.80	0.75	(0.05)
Senior Building Inspector	1.00	1.00	1.00	-	(1.00)
Senior City Planner	3.00	3.00	3.00	3.00	-
Senior Permit Technician	-	-	-	1.00	1.00
Economic Development	7.50	7.00	7.00	8.00	1.00
Administrative Technician	1.00	1.00	1.00	1.00	-
Business Development Specialist	1.00	1.00	1.00	1.00	-
Business Services Coordinator	1.50	1.00	1.00	1.00	-
Director of Economic Development	1.00	1.00	1.00	1.00	-
Economic Development Manager	1.00	1.00	1.00	1.00	-
Visitor Center Manager	1.00	1.00	1.00	1.00	-
Visitor Services Coordinator	1.00	1.00	1.00	1.00	-
Visitor Services Sales Coordinator	-	-	-	1.00	1.00

Position	2015 FTE	2016	2016	2017 FTE	2017/2016 Change
		Adopted FTE	Revised FTE		
Finance	43.90	44.78	45.78	47.78	3.00
Accountant	3.00	3.00	3.00	4.00	1.00
Accounting Clerk	2.00	2.00	2.00	2.00	-
Accounting Manager	-	1.00	1.00	1.00	-
Accounting Technician	2.00	2.00	3.00	3.00	1.00
Budget Analyst	1.00	-	-	-	-
Budget Manager	1.00	1.00	1.00	1.00	-
Business Services Coordinator	1.00	1.00	1.00	1.00	-
Cashier I & II	2.00	2.00	2.00	2.00	-
Crew Supervisor Meter Readers	1.00	1.00	1.00	1.00	-
Customer Services Supervisor	1.00	1.00	1.00	1.00	-
Field Services Representative	1.00	1.00	1.00	1.00	-
Finance Director	1.00	1.00	1.00	1.00	-
Meter Reader	5.50	5.88	5.88	5.88	-
Payroll Administrator	1.00	1.00	1.00	1.00	-
Purchasing Manager	1.00	1.00	1.00	1.00	-
Purchasing Technician	-	-	-	1.00	1.00
Revenue & Licensing Coordinator	1.00	1.00	1.00	1.00	-
Revenue Manager	1.00	1.00	1.00	1.00	-
Sales Tax Auditor	3.00	3.00	3.00	3.00	-
Sales Tax/Fee Collections Technician	-	0.50	0.50	0.50	-
Senior Accountant	2.00	1.00	1.00	1.00	-
Senior Budget Analyst	-	1.00	1.00	1.00	-
Senior Customer Services Representative	1.00	1.00	1.00	1.00	-
Senior Meter Reader	1.00	1.00	1.00	1.00	-
Senior Utility Billing Clerk	1.00	1.00	1.00	1.00	-
Utility Billing Clerk	9.40	9.40	9.40	9.40	-
Utility Billing Supervisor	1.00	1.00	1.00	1.00	-
Fire & Rescue Authority	83.00	84.00	86.00	92.00	8.00
Administrative Analyst	1.00	1.00	1.00	1.00	-
Administrative Technician	1.00	1.00	1.00	1.00	-
Battalion Chief	4.00	4.00	4.00	4.00	-
Business Services Coordinator	1.00	1.00	1.00	1.00	-
Deputy Fire Marshal	2.00	1.00	1.00	1.00	-
Emergency Manager	1.00	1.00	1.00	1.00	-
Fire Captain	6.00	6.00	6.00	6.00	-
Fire Chief	1.00	1.00	1.00	1.00	-
Fire Division Chief	2.00	2.00	2.00	2.00	-
Fire Engineer	29.00	30.00	28.00	28.00	(2.00)
Fire Inspection Technician	2.00	2.00	4.00	4.00	2.00
Fire Lieutenant	16.00	16.00	16.00	16.00	-
Firefighter	15.00	15.00	16.00	21.00	6.00
Human Resources Administrator	-	-	-	1.00	1.00
Fire Inspector	-	-	1.00	1.00	1.00
Plans Reviewer	1.00	1.00	1.00	1.00	-
Public Affairs Officer	-	1.00	1.00	1.00	-
Public Safety Administrative Director	1.00	1.00	1.00	1.00	-

Position	2015 FTE	2016 Adopted FTE	2016 Revised FTE	2017 FTE	2017/2016 Change
Human Resources	13.00	13.00	13.00	13.00	-
Administrative Specialist	1.00	1.00	1.00	1.00	-
Benefits Administrator	1.00	1.00	1.00	1.00	-
Environmental Compliance Administrator	1.00	1.00	1.00	1.00	-
Human Resources Analyst	2.00	2.00	2.00	2.00	-
Human Resources Director	1.00	1.00	1.00	1.00	-
Human Resources Generalist	1.00	1.00	1.00	1.00	-
Human Resources Manager	1.00	1.00	1.00	1.00	-
Human Resources Technician	2.00	2.00	2.00	2.00	-
Risk Manager	1.00	1.00	1.00	1.00	-
Safety Coordinator	1.00	1.00	1.00	1.00	-
Senior Human Resources Generalist	1.00	1.00	1.00	1.00	-
Information Technology	22.50	22.50	22.50	22.50	-
Application Services Manager	1.00	1.00	1.00	1.00	-
Business Analyst	4.00	4.00	4.00	4.00	-
Business Analyst Group Leader	1.00	1.00	1.00	1.00	-
Computer Support Technician Group Leader	1.00	1.00	1.00	1.00	-
Computer Support Technician	3.00	3.00	3.00	3.00	-
GIS Specialist	0.50	0.50	-	-	(0.50)
Help Desk Technician	1.00	1.00	1.00	1.00	-
Information Technology Director	1.00	1.00	1.00	1.00	-
Infrastructure Services Manager	1.00	1.00	1.00	1.00	-
Network & Systems Administrator	6.00	6.00	6.00	6.00	-
Senior GIS Specialist	2.00	2.00	2.50	2.50	0.50
Telecom Specialist	1.00	1.00	1.00	1.00	-
Library	31.88	32.06	32.38	32.38	0.31
Administrative Technician	1.00	1.00	1.00	1.00	-
Librarian I	22.75	20.93	13.50	13.50	(7.43)
Librarian II	-	-	4.25	4.25	4.25
Library Aide	6.13	6.13	5.63	5.63	(0.51)
Manager Adult Service	-	-	1.00	1.00	1.00
Manager Children's Service	-	-	1.00	1.00	1.00
Manager Customer Service	-	-	1.00	1.00	1.00
Manager Teen Service	-	-	1.00	1.00	1.00
Library Director	1.00	1.00	1.00	1.00	-
Library Technology Manager	1.00	1.00	1.00	1.00	-
Library Technology Specialist	-	1.00	1.00	1.00	-
Computer Support Technician	-	1.00	1.00	1.00	-

Position	2015 FTE	2016 Adopted FTE	2016 Revised FTE	2017 FTE	2017/2016 Change
Parks & Recreation	78.92	81.17	81.92	82.92	1.75
Administrative Business Manager	1.00	1.00	1.00	1.00	-
Administrative Specialist	3.75	3.75	3.75	3.75	-
Administrative Technician	1.00	1.00	1.00	1.00	-
Aquatics Supervisor	1.00	1.00	1.00	1.00	-
Assistant Golf Professional	1.00	2.00	2.00	2.00	-
Athletics Coordinator	3.00	3.00	3.00	3.00	-
Building Attendant	3.00	3.00	3.00	3.00	-
Building Supervisor	2.00	2.00	2.00	2.00	-
Business Services Coordinator	0.75	1.00	1.00	1.00	-
Childcare Supervisor	0.50	0.50	0.50	0.50	-
Construction Coordinator	1.00	1.00	1.00	1.00	-
Crew Leader	1.00	2.00	1.00	1.00	(1.00)
Crew Supervisor	3.00	2.00	3.00	3.00	1.00
Day Camp Director	-	-	-	1.00	1.00
Desktop Publishing Specialist	1.00	1.00	1.00	1.00	-
Director of Parks & Recreation	1.00	1.00	1.00	1.00	-
Environmental Education Coordinator			0.63	0.63	0.63
Equipment Services Technician	1.00	1.00	1.00	1.00	-
Facility Coordinator	3.00	3.00	3.00	3.00	-
Golf Course Professional	2.00	2.00	2.00	2.00	-
Golf Mechanic	2.00	2.00	2.00	2.00	-
Golf Operations Manager	1.00	1.00	1.00	1.00	-
Golf Services Superintendent	2.00	2.00	2.00	2.00	-
Grounds Technician	3.00	3.00	3.00	3.00	-
Irrigation Technician	3.00	3.00	3.00	3.00	-
Mechanic	1.00	1.00	1.00	1.00	-
Mechanical/Maintenance Technician	1.00	1.00	1.00	1.00	-
Natural Areas Coordinator	1.00	1.00	1.00	1.00	-
Natural Areas Manager	1.00	1.00	1.00	1.00	-
Natural Areas Technician	0.75	0.75	0.88	0.88	0.13
Office Support Specialist	4.17	4.17	4.17	4.17	-
Parks Crew Leader	1.00	1.00	1.00	1.00	-
Parks Manager	1.00	1.00	1.00	1.00	-
Parks Planner	1.00	2.00	2.00	2.00	-
Parks Specialist	4.00	4.00	4.00	4.00	-
Parks Worker	11.00	11.00	11.00	11.00	-
Program Supervisor	2.00	2.00	2.00	2.00	-
Recreation Coordinator	6.00	6.00	6.00	6.00	-
Recreation Facility Manager	1.00	1.00	1.00	1.00	-
Recreation Manager	1.00	1.00	1.00	1.00	-
Senior Parks Planner	1.00	1.00	1.00	1.00	-

Position	2015 FTE	2016	2016	2017 FTE	2017/2016 Change
		Adopted FTE	Revised FTE		
Police	144.00	154.00	154.00	158.50	4.50
Accreditation Manager	-	1.00	1.00	1.00	-
Administrative Analyst	1.00	1.00	1.00	1.00	-
Administrative Specialist	2.00	2.00	2.00	2.00	-
Business Services Coordinator	1.00	1.00	1.00	1.00	-
Chief of Police	1.00	1.00	1.00	1.00	-
Communications Specialist Leadworker	1.00	1.00	1.00	1.00	-
Communications Specialist Supervisor	3.00	3.00	3.00	3.00	-
Communications Specialist	16.00	16.00	16.00	18.00	2.00
Community Service Officer	5.00	5.00	5.00	5.00	-
Criminalist	1.00	1.00	1.00	1.00	-
Evidence Technician	1.00	1.00	1.00	1.00	-
Crime Analyst	1.00	1.00	1.00	1.00	-
Investigative Technician	2.00	2.00	2.00	2.50	0.50
Latent Fingerprint Examiner	1.00	1.00	1.00	1.00	-
Lead Police Records Specialist	1.00	1.00	1.00	1.00	-
Personnel Tech	-	1.00	1.00	1.00	-
Police Captain	3.00	3.00	3.00	3.00	-
Police Communications Manager	1.00	1.00	1.00	1.00	-
Police Lieutenant	4.00	4.00	4.00	4.00	-
Police Officer	73.00	81.00	81.00	81.00	-
Police Records Specialist	8.00	8.00	8.00	9.00	1.00
Police Records Supervisor/Manager	1.00	1.00	1.00	1.00	-
Police Sergeant	16.00	16.00	16.00	17.00	1.00
Police Report Technician	1.00	1.00	1.00	1.00	-
Public Works	136.92	137.92	140.92	146.92	9.00
Administrative Specialist	3.26	2.51	2.51	2.51	-
Administrative Technician	4.00	6.00	6.00	6.00	-
Associate Engineer	1.00	1.00	1.00	1.00	-
Bike, PED, & ADA Coordinator	-	-	-	1.00	1.00
Building Attendant	6.50	7.00	6.00	6.00	(1.00)
Bus Driver	8.41	7.91	7.04	7.04	(0.88)
Business Services Coordinator	2.00	2.00	1.00	1.00	(1.00)
City Engineer	1.00	1.00	1.00	1.00	-
City Traffic Engineer	1.00	1.00	1.00	1.00	-
Civil Engineer	6.00	6.00	8.00	8.00	2.00
Crew Supervisor	7.00	7.00	7.00	7.00	-

Position	2015 FTE	2016 Adopted FTE	2016 Revised FTE	2017 FTE	2017/2016 Change
Public Works (cont'd)					
Director of Public Works	1.00	1.00	1.00	1.00	-
Engineering Technician	1.00	1.00	2.00	2.00	1.00
Equipment Operator	27.00	26.00	25.00	28.00	2.00
Facilities Maintenance Technician Leadworker	1.00	1.00	1.00	1.00	-
Facilities Maintenance Technician	7.00	7.00	7.00	7.00	-
Facilities Management Planner	1.00	1.00	1.00	1.00	-
Facilities Operations Manager	1.00	1.00	1.00	1.00	-
Facilities Planning Specialist	1.00	1.00	1.00	1.00	-
Facility Coordinator	1.00	1.00	1.00	1.00	-
Facility Maintenance Superintendent	1.00	1.00	1.00	1.00	-
Field Engineering Coordinator	2.00	2.00	2.00	2.00	-
Field Engineering Supervisor	1.00	1.00	1.00	1.00	-
Financial/Rate Analyst	1.00	1.00	1.00	1.00	-
Fleet Parts Buyer	1.00	1.00	1.00	1.00	-
Fleet Services Manager	1.00	1.00	1.00	1.00	-
GIS Specialist	0.50	0.50	0.50	-	(0.50)
Heavy Equipment Operator	7.00	7.00	8.00	8.00	1.00
Lead Equipment Operator	5.00	5.00	5.00	5.00	-
Lead Building Attendant	-	-	1.00	1.00	1.00
Lead Bus Driver	-	-	0.88	0.88	0.88
Mail Distribution Clerk	1.00	1.00	1.00	1.00	-
Mechanic	10.00	10.00	9.00	10.00	-
Public Works Inspector	3.00	3.00	4.00	4.00	1.00
Recycling Attendant				1.00	1.00
Senior Civil Engineer	3.00	3.00	3.00	3.00	-
Senior Fleet Technician	1.00	1.00	2.00	2.00	1.00
Senior GIS Specialist	-	-	-	0.50	0.50
Solid Waste Management Superintendent	1.00	1.00	1.00	1.00	-
Staff Engineer	2.00	2.00	1.00	1.00	(1.00)
Stormwater Quality Specialist	1.00	1.00	1.00	1.00	-
Street Maintenance Superintendent	1.00	1.00	1.00	1.00	-
Streets & Solid Waste Manager	1.00	1.00	1.00	1.00	-
Support Services Superintendent	1.00	1.00	1.00	1.00	-
Technical Specialist	-	-	1.00	1.00	1.00
Traffic Marking Crew Leader	1.00	1.00	1.00	1.00	-
Traffic Operations Superintendent	1.00	1.00	1.00	1.00	-
Traffic Sign Crew Leader	1.00	1.00	1.00	1.00	-
Traffic Signal Technician	3.00	3.00	3.00	3.00	-
Traffic Technician	3.25	3.00	3.00	3.00	-
Transit Manager	-	1.00	1.00	1.00	-
Transit Operations Supervisor	1.00	1.00	1.00	1.00	-
Vehicle Service Writer	1.00	1.00	1.00	1.00	-

Position	2015 FTE	2016 Adopted FTE	2016 Revised FTE	2017 FTE	2017/2016 Change
Water & Power	129.25	132.25	132.25	135.75	3.50
Accountant	-	-	1.00	1.00	1.00
Accounting Technician	2.50	2.50	1.50	1.75	(0.75)
Administrative Specialist	1.00	2.00	2.00	2.00	-
Administrative Technician	2.00	2.00	2.00	2.00	-
Apprentice Lineworker	3.00	2.00	2.00	2.00	-
Apprentice Meter Tech	-	1.00	-	-	(1.00)
Business Services Coordinator	1.00	1.00	1.00	1.00	-
Buyer	1.00	1.00	1.00	1.00	-
Civil Engineer	4.00	4.00	4.00	4.00	-
Construction Coordinator	1.00	1.00	-	-	(1.00)
Construction Project Manager			1.00	1.00	1.00
Crew Supervisor	1.00	1.00	1.00	1.00	-
Cross Connection Control Technician	1.00	1.00	1.00	1.00	-
Customer Relations Business Specialist	1.00	1.00	1.00	1.00	-
Customer Relations Manager	1.00	1.00	1.00	1.00	-
Customer Relations Specialist	1.00	1.00	1.00	1.00	-
Development Review Coordinator			1.00	1.00	1.00
Director of Water & Power	1.00	1.00	1.00	1.00	-
Electrical Distribution Designer			5.00	5.00	5.00
Electrical Distribution Designer Supervisor			1.00	1.00	1.00
Electric Metering Supervisor	1.00	1.00	1.00	1.00	-
Electrical Engineer	2.00	1.00	2.00	2.00	1.00
Equipment Operator	-	-	-	-	-
Field Engineer	5.00	5.00	-	-	(5.00)
Field Engineering Supervisor	1.00	1.00	-	-	(1.00)
GIS Specialist	1.00	1.00	1.00	1.00	-
Industrial Pretreatment Coordinator	1.00	1.00	1.00	1.00	-
Industrial Pretreatment Specialist	1.00	-			-
Journey Lineworker	7.00	8.00	8.00	8.00	-
Journey Meter Technician	2.00	2.00	2.00	2.00	-
Journey Water System Operator	9.00	9.00	9.00	9.00	-
Lead Equipment Operator	-	-			-
Lead Plant Operator	2.00	2.00	2.00	2.00	-
Lead Water Systems Operator	2.00	2.00	2.00	2.00	-
Line Crew supervisor	5.00	5.00	5.00	5.00	-
Locator Construction Inspector	2.00	-			-
Maintenance Worker	2.00	2.00	2.00	2.00	-
Maintenance Worker WTP	1.00	1.00	1.00	1.00	-
Office Support Specialist	2.00	1.00	1.00	1.00	-
Plant Operator	13.00	13.00	13.00	14.00	1.00
Power Operations Manager	1.00	1.00	1.00	1.00	-
Power Operations Supervisor	1.00	1.00	1.00	1.00	-
Pre Apprentice Lineworker	3.00	3.00	2.00	2.00	(1.00)
Public Works Construction Inspector	1.00	1.00	1.00	1.00	-
Public Works Inspector	1.00	1.00	1.00	1.00	-
Senior Civil Engineer	2.00	2.00	2.00	2.00	-

Position	2015 FTE	2016 Adopted FTE	2016 Revised FTE	2017 FTE	2017/2016 Change
Water & Power (cont'd)					
Senior Electrical Engineer	1.00	2.00	2.00	2.00	-
Senior GIS Specialist	2.00	2.00	2.00	2.00	-
Special Projects Manager	1.00	1.00	1.00	1.00	-
Staff Engineer	1.00	1.00	1.00	1.00	-
Technical Services Maintenance Tech	3.00	1.00	3.00	3.00	2.00
Technical Services Master Electrician	1.00	1.00	1.00	1.00	-
Technical Services Controls Specialist	1.00	1.00			(1.00)
Technical Services Maintenance Specialist	1.00	4.00	3.00	3.00	(1.00)
Technical Services SCADA Programmer	2.00	2.00	2.00	3.00	1.00
Technical Services Superintendent	1.00	1.00	1.00	1.00	-
Technical Specialist	2.00	2.00	2.00	2.00	-
Treat Plant Controls Technician	-	-	-		-
Treat Plant Maint Specialist	1.00	-	-		-
Utility Accounting Manager	1.00	1.00	1.00	1.00	-
Utility Financial Rate Analyst	1.00	1.00	1.00	1.00	-
Utility Information Manager	1.00	1.00	1.00	1.00	-
Utility Locator	1.00	3.00	3.00	3.00	-
Utility Asset Manager	-	1.00	1.00	1.00	-
Utility Systems Technician	2.00	2.00	2.00	2.00	-
Warehouse Operations Manager	1.00	1.00	1.00	1.00	-
Warehouse Worker	2.00	2.00	2.00	2.00	-
Wastewater Treatment Manager	1.00	1.00	1.00	1.00	-
Water Meter Technician I	5.00	4.00	4.00	4.00	-
Water Metering Technician II	-	2.00	2.00	2.00	-
Water Operations Supervisor	1.00	1.00	1.00	1.00	-
Water Quality Analyst	2.00	4.00	4.00	4.00	-
Water Quality Lab Coordinator	-	-	-		-
Water Quality Lab Supervisor	1.00	1.00	1.00	1.00	-
Water Quality Specialist	1.75	0.75	0.75	2.00	1.25
Water Treatment Manager	1.00	1.00	1.00	1.00	-
Water Utilities Manager	1.00	1.00	1.00	1.00	-
Total, All City Departments	752.31	774.49	782.43	805.88	31.39
Other Agencies					
Airport	4.00	5.00	6.00	6.00	1.00
Airport Director	1.00	1.00	1.00	1.00	-
Airport Maintenance Worker	2.00	2.00	2.00	2.00	-
Airport Operations Maintenance Supervisor	1.00	1.00	1.00	1.00	-
Business Services Coordinator	-	1.00	1.00	1.00	-
Business Development Specialist	-	-	1.00	1.00	1.00
LLBA	2.00	2.00	2.00	2.00	-
Building Attendant	1.00	1.00	1.00	1.00	-
Facilities Maintenance Technician	1.00	1.00	1.00	1.00	-
Total, Other Agencies	6.00	7.00	8.00	8.00	1.00
Grand Total, All Benefitted Employees	758.31	781.49	790.43	813.88	32.39

2017 Transfer Summary

Transfer to Fund	Amount	Transfer from Fund	Amount	Description
General Fund	41,543	Power Utility	41,543	Power's Contribution to GF for 25% of Economic Development Director's Salary
General Fund	25,000	Lodging Tax	25,000	Grant from Lodging Tax Fund
General Fund	1,427,810	General Fund	1,427,810	Transit Operating Subsidy
Economic Incentives	450,000	General Fund	450,000	Economic Incentives Contribution
Economic Incentives	500,000	Council Special Projects	500,000	City Council Special Projects Final Payment to EWI
Capital Fund	200,000	TABOR Excess	200,000	2017 Capital Program - TABOR - ADA Transition Plan Update
Capital Fund	664,154	TABOR Excess	664,154	2017 Capital Program - TABOR - Bike, PED, & ADA Ramp Program
Capital Fund	165,000	TABOR Excess	165,000	2017 Capital Program - TABOR - Centennial Park Concessions
Capital Fund	684,920	TABOR Excess	684,920	2017 Capital Program - TABOR - Fire Apparatus Replacement
Capital Fund	795,610	TABOR Excess	795,610	2017 Capital Program - TABOR - Fire Training Center Property
Capital Fund	325,500	TABOR Excess	325,500	2017 Capital Program - TABOR - Osborn Park Pickleball Courts
Capital Fund	1,398,157	TABOR Excess	1,398,157	2017 Capital Program - TABOR - Police Records Management System
Capital Fund	405,000	TABOR Excess	405,000	2017 Capital Program - TABOR - Police Training Facility
Capital Fund	702,000	TABOR Excess	702,000	2017 Capital Program - TABOR - Sidewalk Installation (US 287)
Capital Fund	1,260,000	TABOR Excess	1,260,000	2017 Capital Program - TABOR - Supplemental Bridge Repairs
Capital Fund	250,000	TABOR Excess	250,000	2017 Capital Program - TABOR - US 287/US 34 Integration
Capital Fund	225,000	TABOR Excess	225,000	2017 Capital Program - TABOR - Viestenz-Smith Mountain Park
Capital Fund	600,800	General Fund	600,800	2017 Capital Program - GF - Facilities Building Maintenance
Capital Fund	210,200	General Fund	210,200	2017 Capital Program - GF - Fleet Building Remodel
Capital Fund	1,000,000	Council Special Projects	3,000,000	2017 Capital Program - Council Special Projects - The Foundry
Capital Fund	2,000,000	General Fund		2017 Capital Program - GF - The Foundry
Capital Fund	50,000	General Fund	50,000	2017 Capital Program - GF - Municipal Building Renovation
Capital Fund	405,000	Police CEF	405,000	2017 Capital Program - PD CEF - Police Training Facility
Capital Fund	160,000	Culture CEF	160,000	2017 Capital Program - Culture CEF - Museum Expansion
Capital Fund	595,610	Fire CEF	595,610	2017 Capital Program - Fire CEF - Fire Training Center
Affordable Housing	400,000	Council Special Projects	400,000	City Council Special Projects Contribution for Affordable Housing
Art in Public Places	36,843	Water Utility	36,843	1 % for the Arts
Art in Public Places	3,147	Water Utility	3,147	1 % for the Arts
Art in Public Places	5,245	Water Utility	5,245	1 % for the Arts
Art in Public Places	4,196	Water Utility	4,196	1 % for the Arts
Art in Public Places	1,049	Water Utility	1,049	1 % for the Arts
Art in Public Places	1,049	Water SIF	1,049	1 % for the Arts
Art in Public Places	2,990	Wastewater Utility	2,990	1 % for the Arts
Art in Public Places	55,280	Wastewater Utility	55,280	1 % for the Arts
Art in Public Places	10,490	Wastewater Utility	10,490	1 % for the Arts
Art in Public Places	3,990	Wastewater Utility	3,990	1 % for the Arts
Art in Public Places	4,200	Wastewater Utility	4,200	1 % for the Arts
Art in Public Places	33,880	Wastewater SIF	33,880	1 % for the Arts
Art in Public Places	101,200	Power Utility	101,200	1 % for the Arts
Art in Public Places	46,270	Power PIF	46,270	1 % for the Arts
Transportation	202,000	TABOR Excess	202,000	2017 Capital Program - TABOR - Transportation Annual Programs
Transportation	1,100,000	TABOR Excess	1,100,000	2017 Capital Program - TABOR - Transportation Capital Projects
Transportation	100,000	TABOR Excess	100,000	2017 Capital Program - TABOR - Bridge Maintenance Program
Transportation	777,275	General Fund	7,004,225	General Fund Operating Subsidy (Project Engineering)
Transportation	4,181,650	General Fund		General Fund Operating Subsidy (Street Maintenance)
Transportation	2,045,300	General Fund		General Fund Operating Subsidy (Traffic Engineering)
Transportation	409,299	Streets CEF	409,299	2017 Capital Program - Streets CEF - Transportation Developer Reimbursements
Transportation	538,000	Streets CEF	538,000	2017 Capital Program - Streets CEF - Transportation Annual Programs
Transportation	360,000	Streets CEF	360,000	2017 Capital Program - Streets CEF - Transportation Capital Projects
Parks CEF	28,968	General Fund	28,968	Evergreen Incentive Loan Repayment (Sprout's Deal)
Rec CEF	28,968	General Fund	28,968	Evergreen Incentive Loan Repayment (Sprout's Deal)
Open Lands CEF	28,968	General Fund	28,968	Evergreen Incentive Loan Repayment (Sprout's Deal)
Library CEF	28,968	General Fund	28,968	Evergreen Incentive Loan Repayment (Sprout's Deal)
Culture CEF	28,968	General Fund	28,968	Evergreen Incentive Loan Repayment (Sprout's Deal)
General Govt CEF	28,968	General Fund	28,968	Evergreen Incentive Loan Repayment (Sprout's Deal)
Streets CEF	23,175	General Fund	23,175	Evergreen Incentive Loan Repayment (Sprout's Deal)
Fleet Replacement	57,937	General Fund	57,937	Evergreen Incentive Loan Repayment (Sprout's Deal)
Water Utility	750,000	General Fund	750,000	General Fund Contribution for Debt Payment
Raw Water Utility	4,050,375	Water Utility	4,050,375	Interfund Loan Repayment
Power PIF	806,250	Water Utility	806,250	Interfund Loan Repayment
Fleet Replacement	45,000	Police CEF	45,000	Transfer for the Purchase of 1 Police Sergeant Vehicle
Health & Welfare Trust	150,000	Employee Benefits	150,000	Final Payment to Establish the Health Trust Fund
	\$ 31,021,202		\$ 31,021,202	

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	2015 Ending Balance	2016 Anticipated	2017 Budget
Transportation (Streets CEF)					
43rd St (Wilson to Cascade)	Buck 2 nd , LLP	8/22/2008	717,896	-	239,299
Crossroads Blvd (I-25 to Centerra Pkwy)	Eagle Crossing Development Inc.	11/6/2007	238,000	238,000	-
US34/Sculptor Intersections	VDW Properties, LLC	4/13/2007	1,005,000	100,000	120,000
Sculptor Dr (US 34 to Mtn. Lion)	VDW Properties, LLC	4/13/2007	432,000	-	-
Taft/14th St Sw Intersection	WLG, LLC	2/6/2007	359,000	-	50,000
US34/Mtn. View Intersection	M View, Inc.	2016	314,000	-	-
Total Developer Reimbursements			\$ 3,065,896	\$ 338,000	\$ 409,299
Water Utility					
43rd St (Wilson to Cascade)	Buck 2nd, LLP	8/22/2008	53,654	-	17,885

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.

2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Ending Balance
239,299	239,299	-	-	-	-	-	-
-	-	-	-	-	-	-	-
120,000	120,000	120,000	110,000	110,000	105,000	100,000	-
60,000	60,000	60,000	100,000	100,000	52,000	-	-
50,000	130,000	80,000	49,000	-	-	-	-
100,000	100,000	114,000	-	-	-	-	-
\$ 569,299	\$ 649,299	\$ 374,000	\$ 259,000	\$ 210,000	\$ 157,000	\$ 100,000	\$ -
<hr/>							
17,885	17,885	-	-	-	-	-	-

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

LURA Downtown Development Loan from Capital Expansion Fee Funds

In 2013, City Council approved an interfund loan of \$2,465,000 from the CEF Fund to the Loveland Urban Renewal Authority to help fund a mixed-use building in the downtown area. The entire \$2,465,000 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, \$1,000,000 in 2014 and \$900,000 in 2017. The interest is set, it will not be based on the City's annual return on its 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	66,000	254,920
2017	2,011,080	194,588	60,332	254,920
2018	1,816,492	200,425	54,495	254,920
2019	1,616,067	206,438	48,482	254,920
2020	1,409,629	212,631	42,289	254,920
2021	1,196,998	219,010	35,910	254,920
2022	977,988	225,580	29,340	254,920
2023	752,408	232,348	22,572	254,920
2024	520,060	239,318	15,602	254,920
2025	280,742	246,498	8,422	254,920
2026	34,244	34,244	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*

Interest Rate Projections								
2013	2014	2015	2016	2017	2018	2019	2020	2021
1.27%	0.69%	0.98%	1.04%	1.50%	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
2017	Fund Balance beginning of Year	\$ 20,575,303
2017	Estimated TABOR Excess Revenue	4,743,294
2018	Estimated TABOR Excess Revenue	2,956,153
2019	Estimated TABOR Excess Revenue	1,077,166
2020	Estimated TABOR Excess Revenue	-
2021	Estimated TABOR Excess Revenue	-
2022	Estimated TABOR Excess Revenue	-
2023	Estimated TABOR Excess Revenue	-
2024	Estimated TABOR Excess Revenue	-
2025	Estimated TABOR Excess Revenue	-
2026	Estimated TABOR Excess Revenue	-
Total TABOR Excess Available		\$ 29,351,916

Projects Funded From Revenues Above TABOR Limit

Year	Project Description	Amount
2017	ADA Transition Plan Update	\$ 200,000
2017	Bike, PED, & ADA Ramp Program	664,154
2017	Centennial Park Concessions	165,000
2017	Fire Apparatus Replacement	684,920
2017	Fire Training Center Property	795,610
2017	Osborn Park Pickleball Courts	325,500
2017	Police Records Management System	1,398,157
2017	Police Training Facility	405,000
2017	Sidewalk Installation (US 287)	702,000
2017	Supplemental Bridge Repairs	1,260,000
2017	Transportation - Annual Programs	202,000
2017	Transportation - Bridge Maintenance Program	100,000
2017	Transportation - Capital Projects	1,100,000
2017	US 287/US 34 Integration	250,000
2017	Viestenz-Smith Mountain Park	225,000
2018	Fire Station 7 (W Loveland)	115,000
2018	Fire Training Center Property	1,391,220
2018	Police Training Facility	3,007,500
2018	Transportation - Annual Programs	313,000
2018	Transportation - Capital Projects	3,760,000
2018	Viestenz-Smith Mountain Park	1,625,600
2019	North Lake Park Improvements	500,000
2019	Transportation - Annual Programs	307,000
2019	Transportation - Capital Projects	2,440,000
2020	Transportation - Annual Programs	313,000
2020	Transportation - Capital Projects	200,000
2021	Cold Planner (Mill)	761,000
2021	Transportation - Annual Programs	307,000
2021	Transportation - Capital Projects	100,000
2022	Transportation - Annual Programs	340,500
2023	Transportation - Annual Programs	154,500
2024	Transportation - Annual Programs	160,500
2024	Transportation - Capital Projects	80,000
2025	Transportation - Annual Programs	334,500
2025	Transportation - Capital Projects	375,000
2026	Transportation - Annual Programs	320,500
2026	Transportation - Capital Projects	1,185,000
Total Expense		\$ 26,568,161
2026	Remaining TABOR Balance	\$ 2,783,755

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	2017	2018	2019	2020	2021
Revenue					
LETTER OPENER	50,000	-	-	-	-
INSERTER/FOLDER	4,800	-	-	-	-
Total Finance	\$ 54,800	\$ -	\$ -	\$ -	\$ -

INFORMATION TECHNOLOGY DEPARTMENT	2017	2018	2019	2020	2021
Infrastructure Services					
SERVER REPLACEMENT	35,000	52,000	84,010	86,950	89,990
DEVELOPMENT SERVICES/BUILDING	-	12,500	-	-	-
SELECTRON IVR UPGRADE					
STORAGE INFRASTRUCTURE UPGRADE	43,543	77,000	36,090	37,360	38,670
VIRTUAL CLUSTER	95,000	15,000	15,000	125,000	165,000
NETWORK INFRASTRUCTURE UPGRADE	26,750	27,686	129,100	29,660	30,700
BACKUP DEVICE REPLACEMENT	-	-	35,640	-	35,640
PC REPLACEMENT FUND	179,850	215,850	251,850	287,850	323,850
RUGGEDIZED PC REPLACEMENT	163,590	169,320	175,250	181,390	187,740
MICROSOFT SOFTWARE LICENSING	143,000	143,000	157,300	157,300	157,300
EDR LARGE MONITOR REPLACEMENT	-	-	-	23,000	-
COPIER/MFP REPLACEMENT FUND	97,320	120,950	81,760	85,675	75,300
WIRELESS ACCESS POINTS	-	-	-	28,115	30,926
Total Information Services	\$ 784,053	\$ 833,306	\$ 966,000	\$ 1,042,300	\$ 1,135,116
Telecommunications					
AVST SERVERS	-	24,020	18,010	-	13,310
AVAYA SERVERS	-	-	24,600	-	-
Total Telecommunications	\$ -	\$ 24,020	\$ 42,610	\$ -	\$ 13,310
Application Services					
GIS PLOTTER	-	-	-	-	25,000
GIS GLOBAL POSITIONING UNIT	-	-	-	-	6,000
Total Application Services	\$ -	\$ -	\$ -	\$ -	\$ 31,000
Total Information Technology	\$ 784,053	\$ 857,326	\$ 1,008,610	\$ 1,042,300	\$ 1,179,426

POLICE DEPARTMENT	2017	2018	2019	2020	2021
Administration					
PRINTERS	-	6,590	-	-	6,790
GYM EQUIPMENT	5,300	5,460	5,620	5,790	5,960
BUILDING SECURITY CAMERAS	6,530	6,730	6,930	7,140	7,350
Total Administration	\$ 5,300	\$ 12,050	\$ 5,620	\$ 5,790	\$ 12,750
Patrol					
SWAT EQUIPMENT	18,590	18,960	19,340	19,730	20,120
E-CITATION DEVICES	-	5,000	5,100	5,200	5,300
HOSTAGE PHONE	-	-	-	-	15,000
BOMB UNIT EQUIPMENT	10,300	10,609	10,927	11,255	11,593
RADAR/LASER UNITS	13,140	13,400	13,670	13,940	14,220
BULLETPROOF VESTS/BALISTICS: PATROL	17,640	17,990	18,350	18,720	19,090
BULLETPROOF VESTS/BALISTICS: SWAT	15,010	15,310	15,620	15,930	16,250
TASER/LLM EQUIPMENT	13,120	13,380	13,650	13,920	14,200
HAND/LONG GUNS	24,460	24,950	25,450	25,960	26,480
BODYWORN/IN-CAR VIDEO CAMERAS	-	20,000	20,400	-	-
CANINE	-	10,000	-	-	10,200
Total Patrol	\$ 112,260	\$ 149,599	\$ 142,507	\$ 124,655	\$ 152,453
Communications					
MOTOROLA HANDHELD RADIOS	49,930	50,930	51,950	52,990	54,050
MOTOROLA MOBILE RADIOS	49,930	50,930	51,950	52,990	54,050
PACKSET BATTERIES	1,850	1,890	1,930	1,970	2,010
LICENSE CARD READERS	16,820	17,160	-	-	-
COMMUNICATIONS CHAIRS	-	4,880	-	-	5,173
PORTABLE ALARM	-	-	-	-	7,500
Total Communications	\$ 118,530	\$ 125,790	\$ 105,830	\$ 107,950	\$ 122,783
Technical Support					
CAMERAS - TSU/CST	2,400	2,450	2,500	2,540	2,600
Total Technical Support	\$ 2,400	\$ 2,450	\$ 2,500	\$ 2,540	\$ 2,600
Information Services					
DATA STORAGE HARD/SOFTWARE	63,880	65,160	66,460	67,790	69,150
COMPUTER HARD/SOFTWARE	24,030	24,510	25,000	25,500	26,010
COMVAN/TRUCK HARDWARE	2,200	2,240	2,280	2,330	2,380
Total Information Services	\$ 90,110	\$ 91,910	\$ 93,740	\$ 95,620	\$ 97,540
Total Police	\$ 328,600	\$ 381,799	\$ 350,197	\$ 336,555	\$ 388,126

PARKS & RECREATION DEPARTMENT	2017	2018	2019	2020	2021
Parks					
PARKS/ADMINISTRATION EQUIPMENT	387,124	828,697	794,090	264,817	259,337
PARKS IRRIGATION	260,000	195,000	245,000	250,000	280,430
PARKS ASPHALT/HARDCOURT SURFACING	165,734	155,000	170,000	160,000	172,000
PLAYGROUNDS	168,406	211,632	98,486	22,217	170,344
Total Parks	\$ 981,264	\$ 1,390,329	\$ 1,307,576	\$ 697,034	\$ 882,111
Recreation					
CHILSON CENTER EQUIPMENT	216,946	227,116	306,000	385,212	223,634
RECREATION EQUIPMENT	81,208	195,543	27,839	171,644	96,631
Total Recreation	\$ 298,154	\$ 422,659	\$ 333,839	\$ 556,856	\$ 320,265
Total Parks & Recreation	\$ 1,279,418	\$ 1,812,988	\$ 1,641,415	\$ 1,253,890	\$ 1,202,376

CULTURAL SERVICES DEPARTMENT	2017	2018	2019	2020	2021
Museum/Gallery					
COPIER	-	-	10,000	-	-
PLOTTER	-	-	18,000	-	-
SCANNER	-	2,500	-	-	-
Total Museum/Gallery	\$ -	\$ 2,500	\$ 28,000	\$ -	\$ -
Rialto Theater					
COPIER	-	8,000	-	-	-
SOUND CONSOLE	-	-	20,000	-	-
THEATRICAL LIGHTS: LED CONVERSION	10,000	10,000	-	-	-
Total Rialto	\$ 10,000	\$ 18,000	\$ 20,000	\$ -	\$ -
Total Cultural Services	\$ 10,000	\$ 20,500	\$ 48,000	\$ -	\$ -

LIBRARY DEPARTMENT	2017	2018	2019	2020	2021
Technology					
PRINTERS	8,600	1,500	8,000	2,500	800
AUDIO/VISUAL	4,500	-	-	-	4,500
ILS SYSTEM	40,000	425,000	-	-	-
STAFF HARDWARE	3,500	21,500	-	14,000	1,750
PATRON HARDWARE	40,700	18,000	40,000	46,000	75,200
Total Library	\$ 97,300	\$ 466,000	\$ 48,000	\$ 62,500	\$ 82,250
Total General Fund	\$2,554,171	\$3,538,613	\$3,096,222	\$2,695,245	\$2,852,178