

## White Columbine



*Other*

# Other

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

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

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

# Non-Departmental

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

## Non-Departmental Summary

|                             | '15 Actual           | '16 Adopted Budget   | '16 Revised Budget as of July 1 <sup>st</sup> | '17 Budget           | '17 Budget / '16 Adopted % Change | '16 FTE | '17 FTE |
|-----------------------------|----------------------|----------------------|---|----------------------|-----------------------------------|---------|---------|
| <b>REVENUE</b>              |                      |                      |   |                      |                                   |         |         |
| <b>General Fund</b>         |                      |                      |   |                      |                                   |         |         |
| TAXES                       | 57,381,245           | 58,366,191           | 59,091,769                                    | 60,482,334           | 3.6%                              |         |         |
| LICENSES & PERMITS          | (158,027)            | -                    | -   | -                    | -                                 |         |         |
| INTERGOVERNMENTAL           | 530,710              | 205,000              | 348,793                                       | 325,000              | 58.5%                             |         |         |
| CHARGES FOR SERVICE         | 315,410              | 357,068              | 357,068                                       | 112,160              | -68.6%                            |         |         |
| INTEREST                    | 553,573              | 328,430              | 328,430                                       | 445,654              | 35.7%                             |         |         |
| PAYMENT IN LIEU OF TAXES    | 6,199,002            | 6,669,850            | 6,669,850                                     | 7,222,288            | 8.3%                              |         |         |
| OTHER                       | 666,215              | -                    | -   | -                    | -                                 |         |         |
| TRANSFERS                   | 84,410               | 82,191               | 82,191  | 41,543               | -49.5%                            |         |         |
| <b>Total Revenue</b>        | <b>\$ 65,572,537</b> | <b>\$ 66,008,730</b> | <b>\$ 66,878,101</b>                          | <b>\$ 68,628,979</b> | <b>4.0%</b>                       |         |         |
| <b>EXPENSES BY FUND</b>     |                      |                      |   |                      |                                   |         |         |
| FUND ADMINISTRATION         | <b>\$ 24,844,487</b> | <b>\$ 30,018,678</b> | <b>\$ 38,831,228</b>                          | <b>\$ 36,048,539</b> | <b>20.1%</b>                      | -       | -       |
| <b>EXPENSES BY CATEGORY</b> |                      |                      |   |                      |                                   |         |         |
| SUPPLIES                    | 17,274               | 20,500               | 20,500  | 20,500               | 0.0%                              |         |         |
| PURCHASED SERVICES          | 11,599,217           | 10,545,696           | 11,204,415                                    | 12,902,743           | 22.4%                             |         |         |
| TRANSFERS                   | 13,227,996           | 19,452,482           | 27,606,313                                    | 23,125,296           | 18.9%                             |         |         |
| <b>Total Expense</b>        | <b>\$ 24,844,487</b> | <b>\$ 30,018,678</b> | <b>\$ 38,831,228</b>                          | <b>\$ 36,048,539</b> | <b>20.1%</b>                      |         |         |

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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|             |  |
|-------------|--|
| 5,855,531   | Increase in transfers to the Capital Fund based on the 2016 Capital Program.   |
| 2,363,694   | Increase in purchased services for the City's portion of expenses for the Loveland Fire Rescue Authority.              |
| 1,377,962   | Increase in transfers for the General Fund contribution to the Transportation Fund for operations.                     |
| 756,000     | Increase in transfers for the General Fund Tabor Reserve contribution to the Transportation Capital Program.           |
| 500,000     | Increase in transfers for City Council Special Projects final Edison Welding Institute (EWI) incentive.                |
| 400,000     | Increase in transfers for City Council Special Projects contribution for Affordable Housing.                           |
| 185,143     | Increase in transfers for the General Fund contribution to the City of Loveland Transit service.                       |
| 97,353      | Increase in purchased services for the City's portion of expenses at the Loveland/Larimer Building Authority building. |
| (56,600)    | Decrease in transfers for Habitat for Humanity fee backfills.  |
| (5,342,782) | Decrease in transfers for the one-time 2016 General Fund contribution to the Employee Benefits Fund .                  |
| (106,440)   | <u>Core Changes</u>  |
|             | (6,647) Purchased Services   |
|             | (99,793) Transfers   |

**\$ 6,029,861 TOTAL CHANGE**

**OTHER INFORMATION**

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

# Other Entities

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

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

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

# Airport

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

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

Airport revenues cover operating costs and capital projects. Each city contributes equal funding of \$260,000 for airport operating and capital costs. These contributions are included in airport revenues. Airport development and improvement funds are also received, for eligible projects, from the FAA and the Colorado Department of Transportation, Division of Aeronautics.

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

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

## Airport Summary

|                               | '15 Actual   | '16 Adopted Budget | '16 Revised Budget as of July 1 <sup>st</sup> | '17 Budget   | '17 Budget / '16 Adopted % Change | '16 FTE | '17 FTE |
|-------------------------------|--------------|--------------------|---|--------------|-----------------------------------|---------|---------|
| <b>REVENUE</b>                |              |                    |   |              |                                   |         |         |
| <b>BEGINNING FUND BALANCE</b> | \$ 2,393,321 | \$ 145,958         | \$ 1,999,752                                  | \$ 2,043,905 |                                   |         |         |
| <b>Airport Revenue</b>        |              |                    |   |              |                                   |         |         |
| CONTRIBUTION - LOVELAND       | 177,500      | 177,500            | 177,500                                       | 260,000      | 46.5%                             |         |         |
| CONTRIBUTION - FORT COLLINS   | 177,500      | 177,500            | 177,500                                       | 260,000      | 46.5%                             |         |         |
| INTEREST                      | 21,135       | 6,185              | 6,185   | 15,000       | 142.5%                            |         |         |
| OTHER                         | 19,766       | 8,208              | 8,208   | 23,200       | 182.7%                            |         |         |
| AIRPORT REVENUE               | 599,326      | 624,978            | 624,978                                       | 634,530      | 1.5%                              |         |         |
| CONTRIBUTION - FAA            | 805,232      | 150,000            | 150,000                                       | 1,000,000    | 566.7%                            |         |         |
| CONTRIBUTION - STATE OF CO    | 57,975       | 8,340              | 8,340   | 55,556       | 566.1%                            |         |         |
| TRANSFERS                     | -            | -                  | 50,000  | -            | -                                 |         |         |
| <b>Total Revenue</b>          | \$ 1,858,434 | \$ 1,152,711       | \$ 1,202,711                                  | \$ 2,248,286 | 95.0%                             |         |         |
| <b>Total Resources</b>        | \$ 4,251,755 | \$ 1,298,669       | \$ 3,202,463                                  | \$ 4,292,191 |                                   |         |         |
| <b>EXPENSES BY FUND</b>       |              |                    |   |              |                                   |         |         |
| AIRPORT                       | \$ 2,252,003 | \$ 1,098,558       | \$ 1,158,558                                  | \$ 2,592,332 | 136.0%                            | 5.00    | 6.00    |
| <b>EXPENSES BY CATEGORY</b>   |              |                    |   |              |                                   |         |         |
| PERSONNEL SRVICES             | 391,474      | 481,216            | 481,216                                       | 577,165      | 19.9%                             |         |         |
| SUPPLIES                      | 38,162       | 53,200             | 53,200  | 54,115       | 1.7%                              |         |         |
| PURCHASED SERVICES            | 324,265      | 397,474            | 457,474                                       | 467,750      | 17.7%                             |         |         |
| DEPRECIATION                  | 1,498,102    | -                  | -   | -            | -                                 |         |         |
| CAPITAL                       | -            | 166,668            | 166,668                                       | 1,493,302    | 796.0%                            |         |         |
| <b>Total Expense</b>          | \$ 2,252,003 | \$ 1,098,558       | \$ 1,158,558                                  | \$ 2,592,332 | 136.0%                            |         |         |
| <b>ENDING FUND BALANCE</b>    | \$ 1,999,752 | \$ 200,111         | \$ 2,043,905                                  | \$ 1,699,859 |                                   |         |         |

|            |             |             |             |             |
|------------|-------------|-------------|-------------|-------------|
| <b>FTE</b> | <b>5.00</b> | <b>5.00</b> | <b>6.00</b> | <b>6.00</b> |
|------------|-------------|-------------|-------------|-------------|

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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28,926 Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases.

962,102 Core Changes

67,023 Personnel Services

915 Supplies

5,276 Purchased Services

888,888 Capital

502,746 Funded Supplements

335,000 Northern Colorado Regional Airport Commission Projects

102,746 Pavement Preservation

35,000 Updated Business Plan & Through the Fence (TFF) Agreement

30,000 Airport Rebranding and Marketing

**\$ 1,493,774 TOTAL CHANGE**

**OTHER INFORMATION**

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- Unfunded Supplements

- There are no unfunded supplements for the Airport

- Equipment Replacement

- No equipment is scheduled for replacement in this division.

- Capital Projects

- There are no capital projects anticipated for this division.



# Loveland Fire & Rescue Authority

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

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

The Loveland Fire & Rescue Authority is a paid/volunteer combination department. The City of Loveland and the Loveland Rural Fire Protection District cooperatively provide service to 190 square miles. The Authority responds to over 7,000 emergency calls per year and operates out of five full-time staffed fire stations within the City. The Loveland Rural Fire District operates an additional two volunteer fire stations located in the Loveland Rural Fire Protection District.

The Authority is presented in this document at the operational division level: Administration, Community Safety, Fire Operations, Technical Response and Systems, and Equipment Maintenance and Replacement. Administration provides coordination of all Authority business needs including strategic planning, station management, budget, payroll, purchasing, and incident billing as well as planning, directing and managing all resources within the Authority. The Community Safety Division includes prevention, public education, code enforcement and emergency management. This Division administers the City's emergency plan, coordinates emergency preparedness, conducts disaster drills, and works within the community on education and preparedness initiative. Fire Operations represents all staffing for traditional emergency fire rescue response (motor vehicle accidents and structure fires) and training. The Technical Response and Systems divisions are the additional costs associated with providing specialized response and rescue services like: EMS, aircraft, hazmat, rope rescues, confined space, wild land fires, dive rescue, partner responses with Police SWAT, and all other related incidents. The Equipment Maintenance and Replacement Division provides for managing the equipment necessary to respond (communications, hoses, ladders, engines, self-contained breathing apparatus, thermal imaging, computer equipment and all rolling stock in the fleet.

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

| Outcome   | Performance Measure   | 2015 Actual | 2016 Revised | 2017 Projected |
|---|---|-------------|--------------|----------------|
| <b>Deploy an effective emergency response to minimize damage and losses</b> |   |             |              |                |
| Deploy appropriate incident specific resources                              | First arriving engine, fully staffed at 3 within 5 minutes 59 seconds (90% rather than average—2015 includes all responses—will be limiting to structure fires going forward) | 7:42        | 5:52         | 5:59           |
| Demonstrate effective deployment (info provided city and rural)             | Fire loss per capita  | \$21.66     | *            | *              |
|   | Total Property Value Saved  | \$8,000,716 | *            | *              |
|   | % of time Fire contained to the room of origin  | 77%         | 77%          | 90%            |

| Outcome   | Performance Measure   | 2015 Actual | 2016 Revised | 2017 Projected |
|---|---|-------------|--------------|----------------|
| <b>Minimize and mitigate the risks of an emergency occurrence in the community</b>  |   |             |              |                |
| Adopt and reinforce fire codes that enhance safety in the built environment and assist with effective response in the case of an emergency. | Inspections by CSD (Fire Protection systems)                    | 704         | 830          | 870            |
|   | Business safety visits by an Engine Company                     | 193         | 340          | 360            |
|   | Percentage of time plan reviews are complete by the target date | 89%         | 90%          | 95%            |
| <b>Deliver Cost Effective Services</b>  |   |             |              |                |
| Ensure that the citizens receive consistent services for the tax dollar.  | Cost per Capita (City and Rural)                                | \$126.04    | \$144.81     | \$146.06       |
|   | Citizen Satisfaction Ration in Community Survey                 | 92%         | 95%          | 95%            |

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

## Loveland Fire Rescue Authority Summary

|  | '15 Actual    | '16 Adopted Budget | '16 Revised Budget as of July 1 <sup>st</sup> | '17 Budget    | '17 Budget / '16 Adopted % Change | '16 FTE | '17 FTE |
|--|---------------|--------------------|---|---------------|-----------------------------------|---------|---------|
| <b>REVENUE</b>                             |               |                    |   |               |                                   |         |         |
| <b>Beginning Balance</b>                   | \$ 21,697     | \$ 17,397          | \$ 21,697                                     | \$ 23,397     |                                   |         |         |
| CONTRIBUTION - LOVELAND                    | 9,614,766     | 10,173,255         | 10,585,929                                    | 11,358,798    | 11.7%                             |         |         |
| CONTRIBUTION - RURAL DISTRICT              | 2,135,558     | 2,244,457          | 2,386,798                                     | 2,561,772     | 14.1%                             |         |         |
| LICENSES & PERMITS                         | 118,567       | 131,050            | 160,980                                       | 133,640       | 2.0%                              |         |         |
| INTERGOVERNMENTAL                          | 102,707       | 29,000             | 267,086                                       | 74,294        | 156.2%                            |         |         |
| CHARGES FOR SERVICE                        | 29,887        | 8,000              | 8,000   | 30,000        | 275.0%                            |         |         |
| OTHER                                      | 9,804         | 9,975              | 45,000  | 45,000        | 351.1%                            |         |         |
| TRANSFERS                                  | -             | -                  | 1,700   | -             | -                                 |         |         |
| INTEREST                                   | (570)         | 3,000              | 3,000   | 5,000         | 66.7%                             |         |         |
| <b>Total Revenue</b>                       | \$ 12,010,718 | \$ 12,598,737      | \$ 13,458,493                                 | \$ 14,208,504 | 12.8%                             |         |         |
| <b>Total Resources</b>                     | \$ 12,032,415 | \$ 12,616,134      | \$ 13,480,190                                 | \$ 14,231,901 |                                   |         |         |
| <b>EXPENSES BY DIVISION</b>                |               |                    |   |               |                                   |         |         |
| <b>Loveland Fire Rescue Authority Fund</b> |               |                    |   |               |                                   |         |         |
| ADMINISTRATION                             | 1,880,013     | 1,874,306          | 2,540,847                                     | 2,317,785     | 23.7%                             | 5.00    | 6.00    |
| COMMUNITY SAFETY                           | 697,979       | 734,171            | 786,864                                       | 833,253       | 13.5%                             | 6.00    | 7.00    |
| STATION OPERATIONS                         | 8,051,713     | 8,406,387          | 8,457,633                                     | 9,444,459     | 12.3%                             | 73.00   | 79.00   |
| TECHNICAL RESPONSE & SYSTEMS               | 154,145       | 130,061            | 135,826                                       | 202,888       | 56.0%                             | -       | -       |
| EQUIPMENT MAINT. & REPLACEMENT             | 1,226,867     | 1,453,812          | 1,535,623                                     | 1,433,516     | -1.4%                             | -       | -       |
| <b>Total Expense</b>                       | \$ 12,010,718 | \$ 12,598,737      | \$ 13,456,793                                 | \$ 14,231,901 | 13.0%                             | 84.00   | 92.00   |
| <b>EXPENSES BY CATEGORY</b>                |               |                    |   |               |                                   |         |         |
| PERSONNEL SRVICES                          | 8,742,320     | 9,243,645          | 9,201,451                                     | 10,575,600    | 14.4%                             |         |         |
| SUPPLIES                                   | 542,194       | 371,379            | 526,669                                       | 425,451       | 14.6%                             |         |         |
| PURCHASED SERVICES                         | 1,541,589     | 1,611,418          | 2,206,555                                     | 1,874,410     | 16.3%                             |         |         |
| ADMINISTRATIVE OVERHEAD                    | 1,102,710     | 1,178,151          | 1,178,151                                     | 1,177,293     | -0.1%                             |         |         |
| CAPITAL                                    | 81,905        | 194,144            | 343,967                                       | 179,147       | -7.7%                             |         |         |
| <b>Total Expense</b>                       | \$ 12,010,718 | \$ 12,598,737      | \$ 13,456,793                                 | \$ 14,231,901 | 13.0%                             |         |         |
| <b>Ending Fund Balance</b>                 | \$ 21,697     | \$ 17,397          | \$ 23,397                                     | \$ -          | -100.0%                           |         |         |

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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|           |  |
|-----------|--|
| 841,943   | Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases.  |
| 194,245   | Increase in purchased services for worker's compensation due to forecasted liability costs and LFRA electing to use non-City provided services . |
| 121,356   | Increase in administrative overhead for costs allocated by Information Technology based on the allocation methodology.                           |
| (14,997)  | Decrease in capital based on the capital program and equipment replacement.  |
| (37,567)  | Decrease in administrative overhead for costs allocated by Legal due to LFRA electing to use non-City services.                                  |
| (103,513) | Decrease in administrative overhead for costs allocated by Human Resources due to LFRA electing to use non-City services.                        |
| (191,836) | Decrease in personnel services for worker's compensation due to LFRA electing to use non-City provided services .                                |

691,033    Core Changes

|         |                         |
|---------|-------------------------|
| 567,031 | Personnel Services      |
| 37,952  | Supplies                |
| 67,184  | Purchased Services      |
| 18,866  | Administrative Overhead |

132,500    Funded Supplements

|         |  |
|---------|--|
| 132,500 | Conversion of 12 part-time firefighters to 5.0 FTE full-time fire fighters |
|---------|--|

**\$ 1,633,164    TOTAL CHANGE**

**OTHER INFORMATION**

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- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Emergency Management Equipment
- Capital Projects
  - There are no capital projects anticipated for this division.

# General Improvement District #1

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

## Loveland General Improvement District No. 1 Summary

|                               | '15 Actual | '16 Adopted Budget | '16 Revised Budget as of July 1 <sup>st</sup> | '17 Budget | '17 Budget / '16 Adopted % Change |
|-------------------------------|------------|--------------------|---|------------|-----------------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 75,528  | \$ 81,232          | \$ 99,308                                     | \$ 74,808  |                                   |
| <b>REVENUE</b>                |            |                    |   |            |                                   |
| TAXES                         | 37,795     | 38,315             | 38,315  | 44,832     | 17.0%                             |
| INTEREST ON INVESTMENT        | 521        | 450                | 450   | 500        | 11.1%                             |
| <b>Total Revenue</b>          | \$ 38,316  | \$ 38,765          | \$ 38,765                                     | \$ 45,332  | 16.9%                             |
| <b>Total Resources</b>        | \$ 113,844 | \$ 24,500          | \$ 24,500                                     | \$ 22,500  | -8.2%                             |
| <b>EXPENSES BY FUND</b>       |            |                    |   |            |                                   |
| <b>Other Entity</b>           |            |                    |   |            |                                   |
| GID #1                        | \$ 14,536  | \$ 24,500          | \$ 24,500                                     | \$ 22,500  | -8.2%                             |
| <b>EXPENSE BY CATEGORY</b>    |            |                    |   |            |                                   |
| SUPPLIES                      | -          | 2,000              | 2,000   | -          | -100.0%                           |
| PURCHASED SERVICES            | 14,536     | 22,500             | 22,500  | 22,500     | 0.0%                              |
| <b>Total Expense</b>          | \$ 14,536  | \$ 24,500          | \$ 24,500                                     | \$ 22,500  | -8.2%                             |
| <b>ENDING FUND BALANCE</b>    | \$ 99,308  | \$ 95,497          | \$ 74,808                                     | \$ 52,308  |                                   |

### CHANGES COMPARED TO PRIOR YEAR ADOPTED

(2,000) Core Changes  
 (2,000) Supplies

**\$ (2,000) TOTAL CHANGE**

### OTHER INFORMATION

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

# Loveland Larimer Building Authority

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

## Loveland/Larimer County Building Authority Summary

|                               | '15 Actual        | '16 Adopted Budget | '16 Revised Budget as of July 1 <sup>st</sup> | '17 Budget        | '17 Budget / '16 Adopted % Change |
|-------------------------------|-------------------|--------------------|---|-------------------|-----------------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ -              | \$ -               | \$ -  | \$ -              |                                   |
| <b>REVENUE</b>                |                   |                    |   |                   |                                   |
| INTERGOVERNMENTAL             | 2                 |                    |   | -                 | -                                 |
| LARIMER COUNTY CONTRIBUTION   | 101,594           | 101,594            | 101,594                                       | 107,693           | 6.0%                              |
| CITY OF LOVELAND CONTRIBUTION | 460,458           | 581,007            | 581,007                                       | 610,257           | 5.0%                              |
| <b>Total Revenue</b>          | <b>\$ 562,054</b> | <b>\$ 682,601</b>  | <b>\$ 682,601</b>                             | <b>\$ 717,950</b> | <b>5.2%</b>                       |
| <b>Total Resources</b>        | <b>\$ 562,054</b> | <b>\$ 682,601</b>  | <b>\$ 682,601</b>                             | <b>\$ 717,950</b> | <b>5.2%</b>                       |
| <b>EXPENSES BY DIVISION</b>   |                   |                    |   |                   |                                   |
| <b>LLBA Fund</b>              |                   |                    |   |                   |                                   |
| LLBA                          |                   |                    |   |                   |                                   |
| Building Operations           | 546,829           | 665,101            | 665,101                                       | 700,450           | 5.3%                              |
| Grounds Maintenance           | 15,225            | 17,500             | 17,500  | 17,500            | 0.0%                              |
| <b>Total Expense</b>          | <b>\$ 562,054</b> | <b>\$ 682,601</b>  | <b>\$ 682,601</b>                             | <b>\$ 717,950</b> | <b>5.2%</b>                       |
| <b>EXPENSE BY CATEGORY</b>    |                   |                    |   |                   |                                   |
| PERSONNEL SERVICES            | 145,265           | 146,240            | 146,240                                       | 167,868           | 14.8%                             |
| SUPPLIES                      | 1,708             | 1,500              | 1,620   | 1,500             | 0.0%                              |
| PURCHASED SERVICES            | 411,938           | 531,850            | 531,730                                       | 529,350           | -0.5%                             |
| ADMINISTRATIVE OVERHEAD       | 3,144             | 3,011              | 3,011   | 19,232            | 538.7%                            |
| <b>Total Expense</b>          | <b>\$ 562,054</b> | <b>\$ 682,601</b>  | <b>\$ 682,601</b>                             | <b>\$ 717,950</b> | <b>5.2%</b>                       |
| <b>ENDING FUND BALANCE</b>    | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>                                   | <b>\$ -</b>       |                                   |

|            |             |             |             |             |
|------------|-------------|-------------|-------------|-------------|
| <b>FTE</b> | <b>2.00</b> | <b>2.00</b> | <b>2.00</b> | <b>2.00</b> |
|------------|-------------|-------------|-------------|-------------|

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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|          |   |
|----------|---|
| 22,500   | Increase in purchased services for general repair and maintenance.  |
| 16,905   | Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases. |
| 16,191   | Decrease in administrative overhead for costs allocated by Finance based on the allocation methodology.   |
| (25,000) | Decrease in purchased services for custodial services.  |

|       |                     |
|-------|---------------------|
| 4,753 | <u>Core Changes</u> |
|-------|---------------------|

|       |                    |
|-------|--------------------|
| 4,723 | Personnel Services |
|-------|--------------------|

|    |                         |
|----|-------------------------|
| 30 | Administrative Overhead |
|----|-------------------------|

|           |                     |
|-----------|---------------------|
| \$ 35,349 | <b>TOTAL CHANGE</b> |
|-----------|---------------------|

**OTHER INFORMATION**

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|   |                             |
|---|-----------------------------|
| - | <u>Unfunded Supplements</u> |
|---|-----------------------------|

|   |   |
|---|---|
| - | There are no unfunded supplements in this division. |
|---|---|

|   |                              |
|---|------------------------------|
| - | <u>Equipment Replacement</u> |
|---|------------------------------|

|   |   |
|---|---|
| - | No equipment is scheduled for replacement in this division. |
|---|---|

|   |                         |
|---|-------------------------|
| - | <u>Capital Projects</u> |
|---|-------------------------|

|   |  |
|---|--|
| - | There are no capital projects anticipated for this division. |
|---|--|

# Special Improvement District #1

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

## Loveland Special Improvement District No. 1 Summary

|                               | '15 Actual   | '16 Adopted Budget | '16 Revised Budget as of July 1 <sup>st</sup> | '17 Budget | '17 Budget / '16 Adopted % Change |
|-------------------------------|--------------|--------------------|---|------------|-----------------------------------|
| <b>Beginning Fund Balance</b> | \$ 179,612   | \$ 497,699         | \$ 58,484                                     | \$ 50,724  |                                   |
| <b>REVENUE</b>                |              |                    |   |            |                                   |
| ASSESSMENTS                   | 1,215,957    | 675,000            | 484,650                                       | 480,000    | -28.9%                            |
| INTEREST                      | 10,352       | 3,465              | 3,900   | 5,000      | 44.3%                             |
| OTHER                         | 3,333        | 2,500              | 2,700   | 2,250      | -10.0%                            |
| DEBT SERVICE                  | 4,750,000    | -                  | 10,990  | -          | -                                 |
| <b>Total Revenue</b>          | \$ 5,979,642 | \$ 680,965         | \$ 502,240                                    | \$ 487,250 | -28.4%                            |
| <b>Total Resources</b>        | \$ 6,159,255 | \$ 1,178,664       | \$ 560,724                                    | \$ 537,974 | -54.4%                            |
| <b>EXPENSES BY DIVISION</b>   |              |                    |   |            |                                   |
| <b>Other Entity</b>           |              |                    |   |            |                                   |
| SID                           | \$ 6,100,771 | \$ 1,060,650       | \$ 510,000                                    | \$ 490,000 | -53.8%                            |
| <b>EXPENSE BY CATEGORY</b>    |              |                    |   |            |                                   |
| PURCHASED SERVICES            | 11,148       | 10,000             | 10,000  | 10,000     | 0.0%                              |
| DEBT SERVICE                  | 6,089,623    | 1,050,650          | 500,000                                       | 480,000    | -54.3%                            |
| <b>Total Expense</b>          | \$ 6,100,771 | \$ 1,060,650       | \$ 510,000                                    | \$ 490,000 | -53.8%                            |
| <b>ENDING FUND BALANCE</b>    | \$ 58,484    | \$ 118,014         | \$ 50,724                                     | \$ 47,974  |                                   |

### CHANGES COMPARED TO PRIOR YEAR ADOPTED

(570,650) Core Changes  
 (570,650) Debt Service

**\$ (570,650) TOTAL CHANGE**

### OTHER INFORMATION

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

# Loveland Urban Renewal Authority

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

## Loveland Urban Renewal Authority Summary

|                               | '15 Actual    | '16 Adopted Budget | '16 Revised Budget as of July 1 <sup>st</sup> | '17 Budget    | '17 Budget / '16 Adopted % Change |
|-------------------------------|---------------|--------------------|---|---------------|-----------------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 11,539,263 | \$ 13,303,297      | \$ 11,758,012                                 | \$ 11,937,369 |                                   |
| <b>REVENUE</b>                |               |                    |   |               |                                   |
| PROPERTY TAX INCREMENT        | 10,989,018    | 12,679,352         | 13,145,669                                    | 13,000,000    | 2.5%                              |
| INTEREST                      | 68,698        | 50,818             | 50,818  | 50,818        | 0.0%                              |
| FEES                          | 27,126        | -                  | -   | -             | -                                 |
| <b>Total Revenue</b>          | \$ 11,084,841 | \$ 12,730,170      | \$ 13,196,487                                 | \$ 13,050,818 | 2.5%                              |
| <b>Total Resources</b>        | \$ 22,624,104 | \$ 26,033,467      | \$ 24,954,499                                 | \$ 24,988,187 | -4.0%                             |
| <b>EXPENSES BY DIVISION</b>   |               |                    |   |               |                                   |
| <b>Other Entity</b>           |               |                    |   |               |                                   |
| LURA                          |               |                    |   |               |                                   |
| Downtown                      | 47,490        | 10,000             | 50,000  | 10,000        | 0.0%                              |
| Finely Block/Lincoln Place    | 63,584        | 45,960             | 50,000  | 50,000        | 8.8%                              |
| Centerra                      | 10,755,018    | 11,100,000         | 12,828,500                                    | 13,000,000    | 17.1%                             |
| Façade Grant                  | -             | -                  | 88,630  | -             | -                                 |
| <b>Total Expense</b>          | \$ 10,866,092 | \$ 11,155,960      | \$ 13,017,130                                 | \$ 13,060,000 | 17.1%                             |
| <b>EXPENSE BY CATEGORY</b>    |               |                    |   |               |                                   |
| PURCHASED SERVICES            | 115,170       | 60,000             | 148,630                                       | 60,000        | 0.0%                              |
| DEBT SERVICE                  | 10,750,922    | 11,095,960         | 12,868,500                                    | 13,000,000    | 17.2%                             |
| <b>Total Expense</b>          | \$ 10,866,092 | \$ 11,155,960      | \$ 13,017,130                                 | \$ 13,060,000 | 17.1%                             |
| <b>ENDING FUND BALANCE</b>    | \$ 11,758,012 | \$ 14,877,507      | \$ 11,937,369                                 | \$ 11,928,187 |                                   |



**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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1,904,040    Core Changes  
                    1,904,040    Debt Service

**\$ 1,904,040    TOTAL CHANGE**

**OTHER INFORMATION**

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