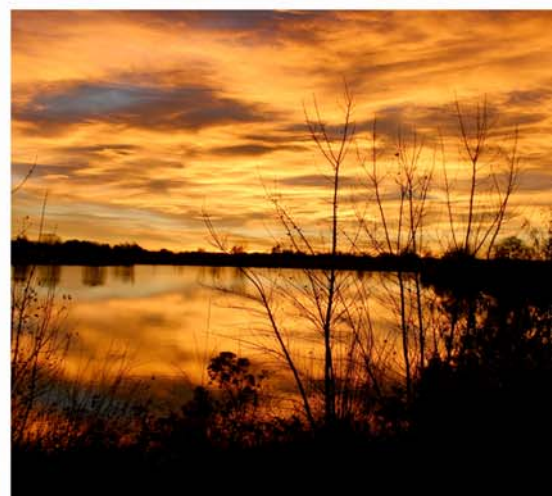
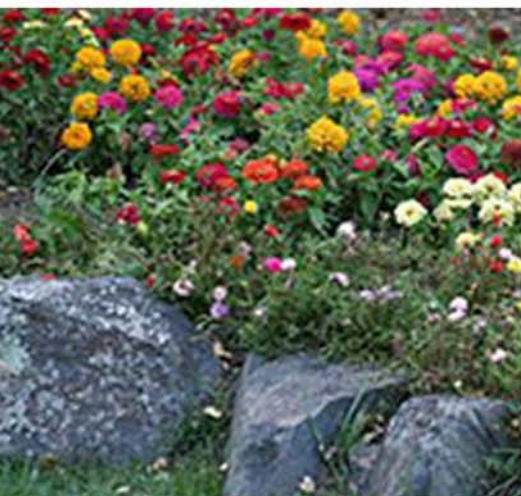


*City of Loveland,  
Colorado*

# BUDGET

2011



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## BUDGET MESSAGE FROM THE CITY MANAGER

To the honorable Mayor and Members of City Council:

The budget for 2011 is respectfully submitted for City Council consideration in accordance with the City Charter, Section 11-2, including the 10-Year Financial Plan and the Capital Program. The public hearing and the first reading of the appropriation hearing will be held October 5, 2010. The second reading and adoption of the appropriation ordinance will be October 19, 2010. Priority has been given to City Council goals and direction: economic development, transportation, open and accessible government, and effective, efficient government. The Comprehensive Master Plan and the outcomes contained within the Logic Models will continue to be guiding documents for service delivery to the community.

The total net budget is \$178,589,230 which is an increase of 5.4% from the 2010 Adopted Budget.

Budget Category	2011 Budget (in millions)	% Change from 2010 Adopted
Operations	137,889,800	7.5%
Capital Improvements	40,699,430	(1.2%)
<b>Total</b>	<b>\$178,589,230</b>	<b>5.4%</b>

Staff will continue to monitor economic conditions, the responses within our community and our organization. We believe the City is in a conservative position to be able to sustain our financial position but additional strategies may need to be deployed in the future.

### Budget Parameters

The economic conditions and the revenue projections, driven primarily by the projected sales tax collections and building activity, mandated that the 2011 Budget be presented to City Council as maintenance budget, with minor supplemental expenditures for commitments to operations costs for completed capital projects and to programs approved mid-year 2010. The net revenue amount is at the 2006 actual amount and approximately 6% above the 2007 budgeted amount. Total net expenditures are \$178.59 million, an increase of 5.4% or \$9.2 million over the 2010 Adopted Budget and a decrease of 9.0% over the 2010 Revised Budget. The net expenditures are offset by a net revenue increase of 5.1% over the 2010 Adopted Budget. The 2010 Revised Budget numbers in the material represent supplemental budget appropriations through June 2010, and the percentage change is a comparison to the 2010 Adopted Budget. Staff believes this is the most accurate assessment of the change in the budget, since it is not affected by one-time grants that have occurred during the year or incomplete capital projects balances rolled forward.

### Current Environment

The economic recovery continues to be slow as demonstrated by the following:

- Sales tax, while slightly above the 2009 levels, is still projected to end at near 2007 collections by the end of 2010.
- Building projects, with the exception of two multi-family projects, remains severely constrained.
- The labor force based on July figures has shrunk by 514 jobs from the same period the previous year.
- Property values remained flat in 2010.
- Revenues are below expenditures due to the use of reserves for the Transportation Program and downtown projects, which will reduce fund balance in the General Fund.

These conditions force the City to remain cautious. The ten year financial plan indicates that there is a structural deficit over time that will need to be addressed. This means that the planned expenditures for future years exceed

the projected revenues for those years, based on the current service levels and capital improvements schedule. It is important to maintain fund balance reserves for the flexibility to respond to volatile economic conditions and invest in business opportunities that will create sustainable future revenue sources. To maintain those balances, strategic service level decisions will need to be made to balance revenues and expenditures annually. If all the proposals included in the 2011 Budget are accepted by Council, for the General Fund, revenue available for operations and capital exceeds expenses, but by a very narrow margin, primarily due to the proposed change in the Council Reserve allocation. The structural deficit will remain in the future years shown in the plan but at a reduced level from earlier projections, During 2011 it is recommended that a community input process be initiated to get feedback on priorities for reductions in future years to address the inherent structural deficit that existing in the 10-Year Financial Plan.

### **Priorities for Developing the 2011 Budget**

The 2011 budget was developed based on ensuring that the projected resources exceed the projected expenditures for that year. It was important to evaluate opportunities to generate additional revenue, evaluate reserve contributions, evaluate health care costs, retain the best and brightest employees, be realistic with the cost to provide basic services and maintain the City's legal commitments. The following paragraphs outline the changes that are included in the budget.

### **Revenues**

Revenue projections set the parameters for the budget and are based on the following assumptions:

- Property tax revenue is projected to be the same as 2010.
- The base sales tax is projected to increase 1.5% over the projected 2010 collections and the vendor fee is recommended for reduction from 3.3% to 2.0% with the maximum per return changing from \$300 to \$150. The combination of these two components is projected to result in a net sales tax revenue increase of 4.0% over the 2010 Budget.
- Projecting that there will be 104 single family units, 50 multi-family units, and 90,000 square feet of new commercial, and 20,000 square feet of industrial.
- Increase the transportation fee 10.0% so that it is generating 50.0% of the street rehabilitation program cost, up from 30.0% of that program cost. This frees up General Fund revenue to be used for street maintenance operations.
- Fee increases averaging 10.0% and activity increases are proposed to increase the Parks and Recreation charges for services by \$565,000. The expansion will result in \$360,000 of this amount and \$205,000 will be generated due to returning the Center, primarily the existing pool, to full operations. The Center has been operating at a reduced level due to the construction period.
- Water rate increase of 8.2%, 1.0% for raw water reservoir project and 7.2% for treatment plant and distribution system capital improvements.
- Power rate increase of 5.6% to cover the increase in the wholesale rate from Platte River Power Authority and 50.0% of the costs of the energy conservation programs for residential customers that the City Council recently approved.
- Interest is calculated at 2.0% of the beginning fund balance.

### **Expenses**

As mentioned above the Total Net Budget expense increase is 5.4%. Many of these expenses have resources to cover the expense due to rate increases, new grants or reserved fund balance. When the new revenue and other resources are factored out, new expenses that must come from regular revenue streams increase by 1.4% compared to the 2010 Adopted Net Budget. The chart below details this comparison:



Expense Program	Total Expense	Resource Offsets	Net New Expense	General Fund Impact
Furlough Days	505,050	-	505,050	297,340
Benefits -Claims inflation and clinic cost	1,048,380	1,048,380	-	
Police Step & Grade	318,850	-	318,850	318,850
Chilson Expansion and return to normal operations	537,000	565,000	(28,000)	(28,000)
Library Expansion	41,500	-	41,500	41,500
Tree Trimming	120,720	-	120,720	50,000
Other General Fund Supplements	197,760	33,630	164,130	164,130
SAFR Grant for Part-time Fire Fighters	131,310	122,000	9,310	9,310
CMAQ Grant Pass through to Ft. Collins for Flex route	609,730	609,730	-	-
Open Space Acquisitions	1,160,000	1,160,000	-	-
Purchased Power	2,502,000	2,502,000	-	-
Power Energy Efficiency Programs	430,520	215,260	215,260	-
Other Power Increases	104,210	104,210	-	-
Water Enterprise Increases	252,000	-	252,000	-
Wastewater Enterprise Increases	230,000	-	230,000	-
Fleet Costs	947,850	-	947,850	629,330
Solid Waste Capital	395,000	395,000	-	-
Decrease in Debt	(314,790)	-	(314,790)	(57,510)
Other Core Decreases - minor amounts across all funds	(32,540)	-	(32,540)	
<b>Total</b>	<b>9,184,550</b>	<b>6,755,210</b>	<b>2,429,340</b>	<b>1,424,950</b>

Details on the expenses increases are detailed below.

- No base or core budget inflationary increases.
- No employee raises and no furlough days, however Police Step and Grade Pay is left intact.
- Manage health claims costs by making plan design changes that increase the maximum out of pocket for all employees and opening an employee health clinic. The opening of the clinic is projected to reduce the inflation in claims costs by more than the cost of the clinic by the third year of operation. This will provide savings to the City in the amount of the claims paid and savings to the employees in deductibles on office visits. The projected first year cost for setup and operation of the clinic is \$448,420. By reducing the inflation trend in claims costs, staff projects there will be claims savings of \$1.6 million for the five year period 2011-2015. Most of the savings occur in the last two years as the employees learn of, and increase use of the clinic.
- Reduce annual contribution to the Council Capital Reserve by half, freeing up \$1.04 million annually for General Fund operations for a period of five years. There is projected to be a \$4.78 million balance in the Reserve at the end of 2010. This balance and the remaining contribution are sufficient to cover the \$7.5 million commitment in the Capital Plan for downtown improvements over a six year period and pay the Inter-fund loan.
- The second year of the \$600,000 reduction to the Street Rehabilitation Program;
- Increase of \$609,730 in Transit to pass through the Congestion and Air Quality Grant (CMAQ) for the expenses of the new FLEX Transit Route to Longmont. The City of Fort Collins operates the route, and the City of Loveland passes this grant revenue through to Fort Collins. There is no net new expense.
- Total expense increase of \$375,000 offset with \$360,000 of new revenue for a net expense increase of \$15,000 for the Chilson Recreation Center operations and \$90,500 increase for facility maintenance costs due to the Chilson Expansion.
- Add \$41,500 for 4 months of operating expenditures for the Library expansion. Based on the construction schedule the new space is projected to open in the fall of 2011. The total annual costs of \$124,500 will need to be included in the 2012 budget.
- Add \$71,500 to reinstate lifeguard hours to return the Chilson Pool to a full schedule. The hours of operation had been reduced due to the construction period for the expansion.
- Add \$34,630 for additional cameras on the transit buses but is offset by \$33,630 of Federal Transit Authority Grants.
- Add \$8,000 to move the Parks Division from mobile radios to cell phones. Current bandwidth needs to be replaced with an 800 MHz system by 2013. By going to cell phones, the City will save approximately \$116,000.

- Add \$7,300 for the Fire Fitness Program begun in 2010. The Program was approved through a grant program in 2010. This funding will allow for follow-up assessments for firefighters who scored low on the initial assessment.
- Add \$75,000 to the chemicals budget for snow and ice removal. Due to the addition of lane miles to the City, the funding is needed to maintain safety levels on the streets during the winter season.
- Add \$10,000 to upgrade the CityWorks (asset management and work order) software for all users from a desktop version to a server based product.
- Add \$55,830 to reserve for a grant match to replace breathing apparatus for firefighters. The total projected cost for the program is \$377,220.
- Add \$15,000 for additional security cameras and the ability to record more video in the Museum to prevent theft or harm to the collections.
- Add \$50,000 for tree trimming program to ensure safety sight lines at intersections and in the right-of-way.

***Major Capital Projects for 2011 include:***

- \$900,000 for the Rialto Bridge project funded from the Council Reserve.
- \$261,460 to replace the aging telephone switch at the Civic Center funded from General Fund reserves.
- \$640,000 for the Design phase of MeHaffey Park funded by Park CEF fees.
- \$450,000 for Park land and water acquisitions funded by Park CEF fees.
- \$128,030 for Recreation Trail expansion funded by Lottery funds.
- \$2.95 million for Open Space acquisitions funded by Open Space sales tax revenue and Open Space CEF fees.
- \$382,460 for the design phase of the Service Center Phase III expansion funded by General Government CEF fees.
- \$495,000 for major facility maintenance projects funded by General Fund revenues.
- \$2.48 million for the Transportation Program funded by Street CEF fees and General Fund TABOR reserves.
- \$2.96 million for the Street Rehabilitation Program funded by Highway Users Tax Fund (HUTF) revenue passed through from the State and the Transportation fee.
- Add \$4.4 million for the purchase of Colorado Big Thompson water shares.
- \$21.9 million over three years ending in 2013 for the engineering and construction of the 8,400 acre feet Chimney Hollow Reservoir.
- \$671,000 in Water Transmission and Distribution projects.
- \$926,170 in Water Treatment Plant improvements.
- \$601,210 in Water line extensions and oversizing projects.
- \$1.24 million in Wastewater line replacement projects.
- \$5.8 million in Wastewater Treatment Plant improvements.

**STRONG FINANCIAL POSITION, PENDING CHALLENGE**

The City is in good condition financially moving into 2011 and beyond. Unrestricted reserves continue to be above the policy amount established by the Citizens' Finance Advisory Commission (CFAC), and capital reserves are adequate for building our infrastructure needs for the next five years, with some adjustments to project timing. Positive budget performance over the last several years indicates revenue projections are within a reasonable range and that directors are managing programs within the budget parameters and exercising fiscal responsibility. Financial trends traditionally reflected steady revenue collection growth with core expenditure increases within or below inflation over a number of years. With changing economic conditions and the reduction particularly in sales tax revenues over the last few years, it is increasingly more important to be innovative and strategic to preserve the quality of life and to continue to provide great service within limited resources.

There are three ballot measures that will be on the Colorado ballot in November that can have a significant impact on government operations at all levels: Proposition 101 (limits state and local government revenue by reducing state income tax, ownership tax on vehicles and telecommunications tax), Amendment 60 (limits property tax) and Amendment 61 (prohibits debt). The combined impact over four years for the General Fund is just over \$9 million.

The departments all submitted proposals for a 20% reduction and those requests were evaluated by the City Manager, who assigned a priority level to them. The assignments were Level 1 (could be implemented with minimal service impact), Level 2 (would affect many services but core services are protected) or Level 3 (would greatly impact the services provided). The outcome of that effort is demonstrated in the graphics below.

Level 1 reductions would result in \$1.67 million in reductions, eliminating the equivalent of just over 13 positions. Some of the service impacts include eliminating Saturday bus service, longer turn-around time for reports, elimination of community programs in the Police Department like the Fishy Derby and Community Night Out, custodial services limited to bathrooms and common spaces, reduction in the number of museum exhibits, and a reduction in printing reports, newsletters, and print ads. Other first year impacts associated with Proposition 101 would be a 50% reduction in the street rehabilitation program. The first year impact of Amendment 60 would be to eliminate the stormwater enterprise fund and incorporate in the General Fund only the cost to comply with federal mandates. Amendment 61 would cause the City to have to use the accumulated balances in the Street Capital Expansion Fee Fund to pay off oversizing agreements (agreements with developers to install oversized infrastructure with the promise to reimburse them as development occurs). The impact would be a freeze on new transportation infrastructure construction.

The Level 2 reductions would result in an additional \$3.77 million and the elimination of the equivalent of just over 30 positions. The service reductions would be substantial in Fire Prevention. Library hours would be reduced by 8 hours a week and the library homebound services would be eliminated. Neighborhood park maintenance would be eliminated. The police motorcycle unit would be eliminated. There would be a significant reduction in animal control services. Buses would run longer headways and connections to a bus route that connects the Cities along the foothills would likely be missed. Several traffic safety programs would be eliminated. There would be a significant reduction in major building maintenance projects.

## Ballot Initiatives Annual Impacts

	Year 1	Year 2	Year 3	Year 4	Total
Proposition 101	3,206,838	1,029,536	1,544,305	2,059,073	7,839,752
Amendment 60	1,230,530	-	-	-	1,230,530
Amendment 61	-	-	-	-	-
<b>Total</b>	<b>4,437,368</b>	<b>1,029,536</b>	<b>1,544,305</b>	<b>2,059,073</b>	<b>9,070,282</b>

### Level 1 – Total reduction \$1.67 million and 13.55 FTE

Level 1 Reductions	Amount	FTE	% of Total Reduction	Reduction % of Budget
Community & Business Relations	66,510	-	3.98%	23.04%
Cultural Services	152,400	1.55	9.11%	13.21%
Development Services	18,530	-	1.11%	0.67%
Finance	32,350	0.25	1.93%	1.45%
Fire & Rescue	61,440	1.00	3.67%	0.78%
Human Resources	146,660	1.00	8.77%	14.60%
Information Services	186,880	2.00	11.18%	6.15%
Library	16,390	0.25	0.98%	0.72%
Parks & Recreation			0.00%	0.00%
Police	362,876	4.50	21.70%	2.24%
Public Works	627,970	3.00	37.56%	5.78%
<b>Total</b>	<b>1,672,006</b>	<b>13.55</b>		<b>2.98%</b>

### Level 2 – Total reduction \$3.77 million and 30.75 FTE

Level 2 Reductions	Amount	FTE	% of Total Reduction	Reduction % of Budget
Community & Business Relations	-	-	0.00%	0.00%
Cultural Services	81,480.00	0.50	2.16%	7.06%
Development Services	438,260.00	6.00	11.62%	15.74%
Finance	327,030.00	2.00	8.67%	14.64%
Fire & Rescue	458,260.00	4.00	12.15%	5.85%
Human Resources			0.00%	0.00%
Information Services	189,520.00	2.00	5.03%	6.24%
Library	145,480.00	0.50	3.86%	6.40%
Parks & Recreation	310,000.00	2.00	8.22%	3.64%
Police	996,746.00	7.50	26.43%	6.15%
Public Works	824,040.00	6.25	21.85%	7.59%
<b>Total</b>	<b>3,770,816</b>	<b>30.75</b>		<b>6.71%</b>

The Level 3 reductions would result in an additional \$3.2 million and just over 31 positions. A few of the service impacts include, a fire station closure, 15% reduction in the human service grants awarded by the City to assist non-profit agencies with basic poverty needs in the community, and computer service reductions. Police crime analysis resources would be reduced. City support of events at our facilities would be eliminated. Snow removal coverage areas would be reduced.

The accumulated total for all three tiers would be a reduction of \$8.7 million and the elimination of the equivalent of just over 76 positions. The challenge associated with redefining expectations for service delivery within the reduced resources that would be available will be substantial if the ballot measures all pass. The City stands ready to respond and prepared to meet the challenge, however it is clear that our organization will never be able to respond the same way it does today.

Level 3 – Total Reduction of \$3.21 million and 31.88 FTE				
Level 3 Reductions	Amount	FTE	% of Total Reduction	Reduction % of Budget
Community & Business Relations			0.00%	0.00%
Cultural Services			0.00%	0.00%
Development Services	105,790	-	3.30%	3.80%
Finance			0.00%	0.00%
Fire & Rescue	661,240	6	20.62%	8.44%
Human Resources			0.00%	0.00%
Information Services	102,090	1.40	3.18%	3.36%
Library	160,240	1.00	5.00%	7.05%
Parks & Recreation	395,000	4.40	12.32%	4.64%
Police	984,433	10.00	30.69%	6.08%
Public Works	798,420	9.08	24.89%	7.35%
<b>Total</b>	<b>3,207,213</b>	<b>31.88</b>		<b>5.71%</b>

#### DOCUMENT'S INTENDED PURPOSE

The budget reflects the most responsible pursuit of community goals and the direction of City Council. The Comprehensive Master Plan set the path for establishing outcomes that are meaningful to our community. The City Council priorities include: economic development, transportation, open and accessible government, and effective, efficient government. This document is intended to report recommended decisions not only in the current year but how those decisions impact the ten-year planning horizon. It is intended to serve a variety of audiences with various information needs. Most importantly it is intended to demonstrate that staff is delivering quality service in alignment with City Council direction.

Thank you to department personnel throughout the City for developing reasonable reduction plans. Thank you to Renee Wheeler, John Hartman, Janet Bland, and Dawn Wirth for their hard work to consolidate and report the results of the overall staff effort to generate a viable operational and financial plan for the City of Loveland.

Respectfully,



Don F. Williams  
City Manager



# *Distinguished Budget Presentation Award*

The Government Finance Officers Association (GFOA) of the United States and Canada presented an award of Distinguished Presentation to the City of Loveland, Colorado for its annual budget for the fiscal year beginning January 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# Budget Guide

This section is a guide and summary of the information contained in each section of the budget document. There are seven main sections: **Introduction, Budget Overview, Financial Master Plan, Fund Summaries, Department Summaries, Appendix and Capital Program.**

As the previous Table of Contents demonstrates, this book divides budget information into different sections, each with its own series of page numbers.

The **Introduction** provides background information on the City of Loveland and the environment in which the budget decision take place. It includes demographic information, financial policies, and the budget calendar and process.

This section provides general information about the City. It includes:

- a City organizational chart;
- a list of the City officials;
- demographic and economic information;
- a summary of the budget process;
- the underlying policies and rules that guide and shape the budget; and
- a brief description of each fund type.

The **Budget Overview** is the Executive Summary of the budget, followed by supplemental information about the City of Loveland, its organization finances, and budget. The Overview provides analysis of revenues of and expenditures on a Total Budget basis, highlighting significant trends affecting the revenues and expenditures of the City.

The City's total budget and summaries of each fund type are presented in this section. It shows the City's total budget summary in both gross and net form and a discussion of the major revenues and expenses, and major factors that will impact both revenues and expenses and a debt service summary.

The **Financial Master Plan** chapter discusses the planning processes used to drive the budget and provides a ten-year outlook for the General Fund and forecasts revenues and expenditures for the General Fund for the next five years, with discussion on the forecast assumptions and projected impacts.

**Fund Summaries** provide summaries of the four major accounting fund groups as well as complete fund summaries with ending balances for each City Fund.

This section also includes:

- a list of full-time equivalent positions by department/division;
- a summary of all fund balances by fund; and
- the impact of Amendment 1 (TABOR) restrictions on the City's budget.

**Department Summaries** provide historical cost information by department and its divisions. Revenues that are attributed to a department are also presented. Included in this section are concise explanations of changes that have occurred from the 2010 Adopted Budget. "**Changes compared to the prior year**" are increases or decreases to the base budget due to operational changes or other known factors. "**Core Changes**" represent the increase or decrease due to the pay plan, inflation factors, or transfers between categories (i.e. from supplies to purchased services). *Please note that all variances are comparisons between the 2011 Budget and the 2010 Adopted Budget.* "**Supplements**" are increases from the 2010 Adopted Budget which are required to maintain existing services levels (noted as workload), provide new services (noted as improvement), or as required by state or federal law (noted as mandated).

The City of Loveland Budget provides City residents and the City Council with a funding plan for the year 2011. The Department Summaries Section is organized by function (i.e. Development Services) which mirrors the

City's departmental organization chart, and is further separated by divisions, which represent discrete activities within a department.

Included with the cost information is the department's mission statement, descriptions of the program objectives for the coming year, along with measures which show the effectiveness or "outcome" of the programs.

The Other section within the Department Summaries is for General Fund costs that cannot be associated with a specific department and separate governmental entities or special districts that are not a part of the City operations but are budgeted for and accounted for by the City.

References are made in the Department Summaries to the ***Capital Program***, which is included in the last section of this document. Appropriations in the Capital Program for 2010, with the exception of General Fund agencies, are included within a department's budget.

The ***Appendix*** contains a list of specialized words used within this document with their definitions known as the glossary and a collection of supplementary material used throughout this document.

The ***Capital Program*** shows planned capital improvements with a cost of \$250,000 or more from all funding sources over the next ten-year period. All projects to be funded in 2010 are included the 2010 Adopted Budget. The future years are approved by the City Council in concept only. The Capital Program is updated annually based on Council priorities and goals.

For the answer to questions regarding the budget or for additional information, please call the Budget Division at (970) 962-2329.

# INTRODUCTION

*This section provides general information about the City. It includes:*

*a list of City officials;*

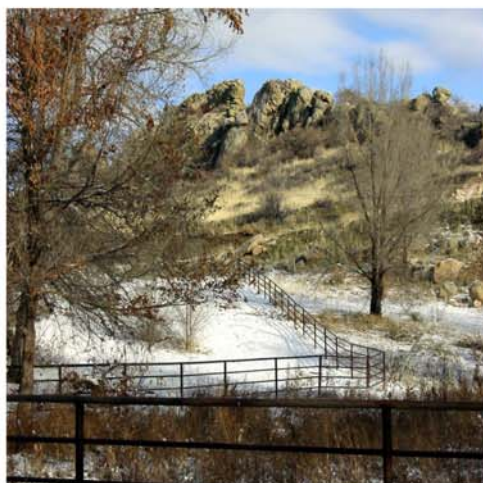
*a City organization chart;*

*a summary of the budget process;*

*a brief description of each fund type;*

*demographics and economic information;*

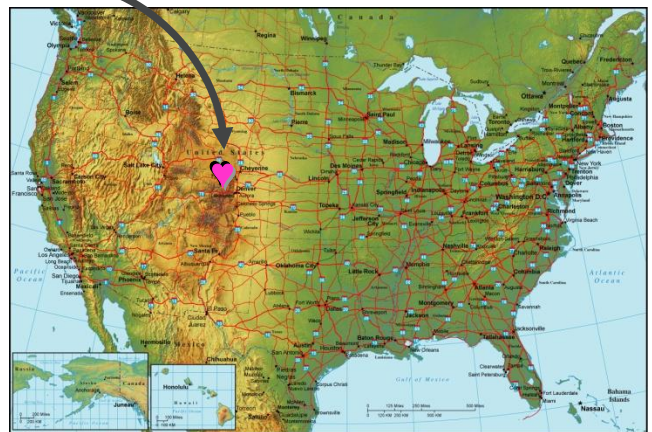
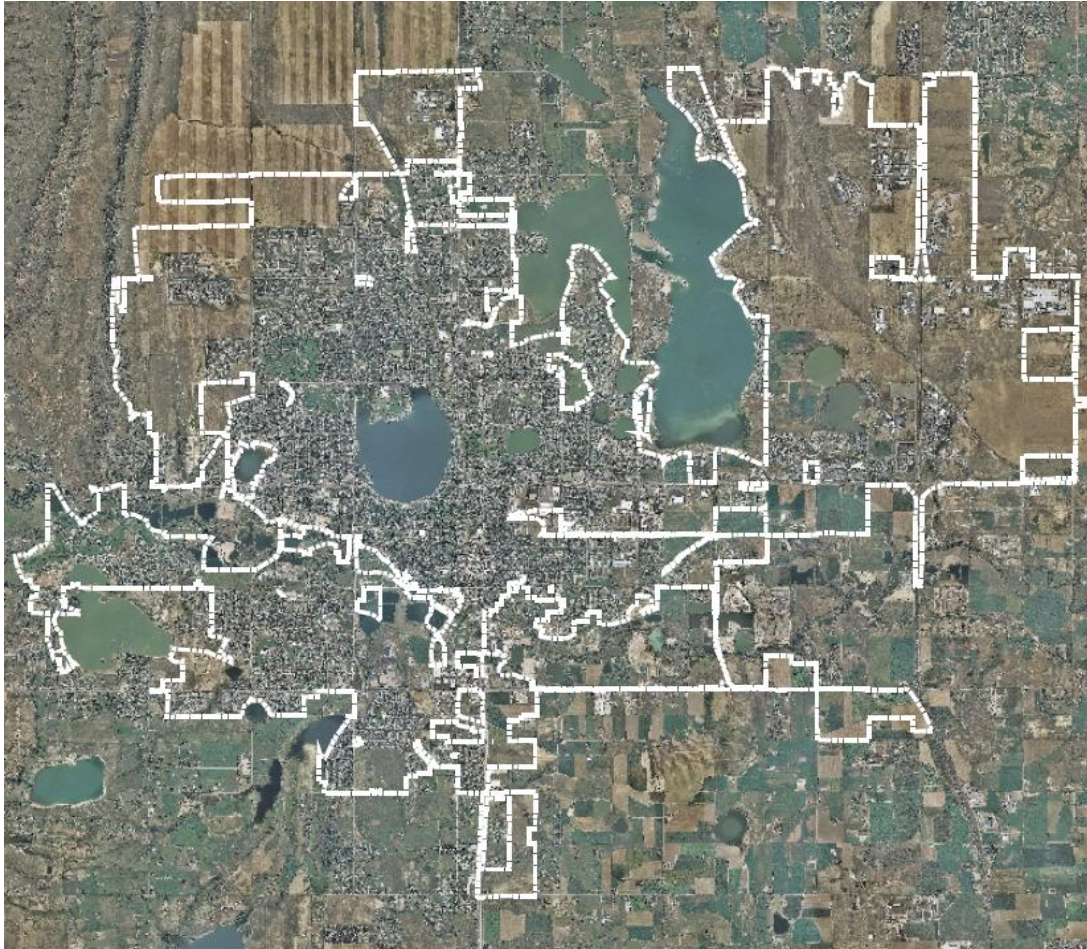
*and the policies that guide budget development.*



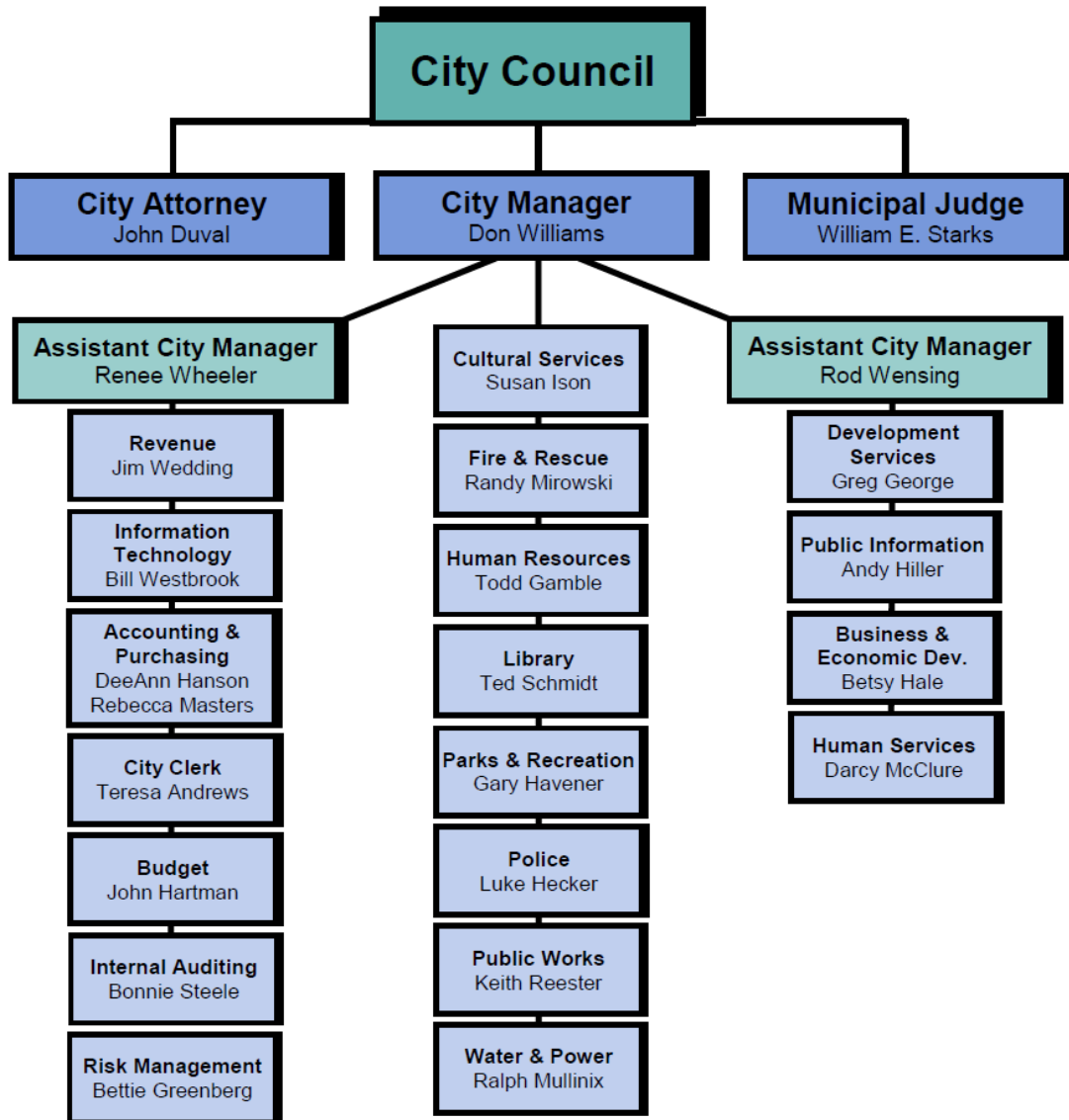


# *City of Loveland, Colorado*

## *City Limits*



# City Organizational Structure



## Loveland's Boards & Commissions

### Citizens' Finance Advisory Commission (See pg. 1-6)

Ralph Trenary, Chair  
Jon Smela, Vice Chair  
Jim Atkins  
John Case  
Dave Clark  
Ryan Cosner  
Bruce Finger  
Robert Foley  
Jodi Radke

Affordable Housing Commission  
Board of Retirement  
Citizens' Finance Advisory Commission  
Communications Technologies Commission  
Community Marketing Commission  
Construction Advisory Board  
Cultural Services Board  
Disabilities Advisory Commission  
Fire and Rescue Advisory Commission  
Golf Advisory Board  
Historic Preservation Commission  
Housing Authority

Human Services Commission  
Library Board  
Loveland Utilities Commission  
Open Lands Advisory Commission  
Parks and Recreation Commission  
Planning Commission  
Police Citizen Advisory Board  
Senior Advisory Board  
Transportation Advisory Board  
Visual Arts Commission  
Youth Advisory Commission

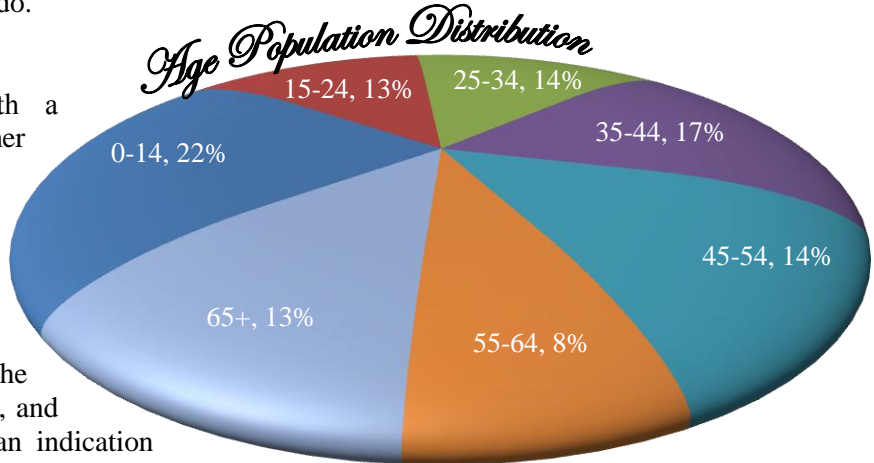
# General Information

## History and Location

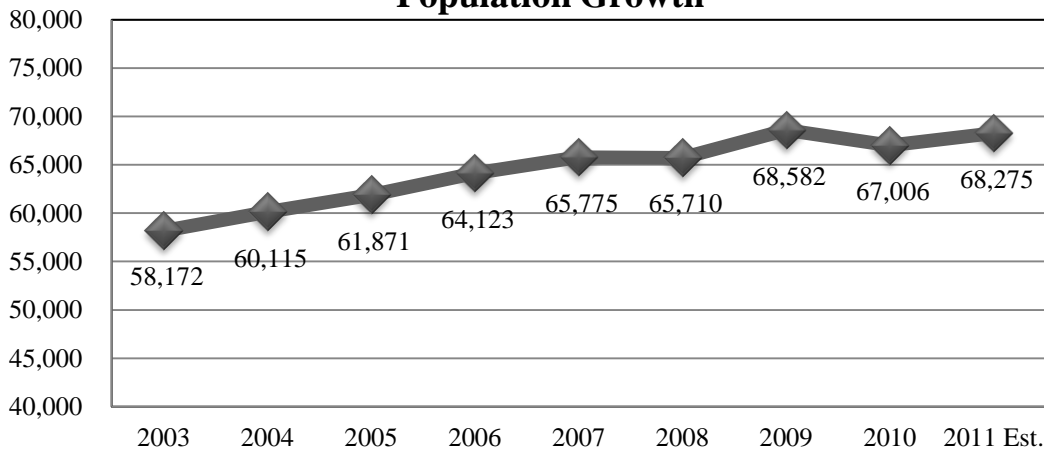
The City of Loveland, Colorado, is located approximately 50 miles north of Denver, directly east of the Big Thompson River's emergence from the Front Range of the Rocky Mountains. Situated in southeastern Larimer County, the City limits encompass 35.43 square miles and an estimated current population of 67,380. Loveland is the 13<sup>th</sup> largest city in the state of Colorado.

## Demographics

Loveland's population is older, with a median age of 36 in 2000, than Larimer County, the State, and the national averages at 33.2, 34.3, and 35.3 respectively. People 65 years of age or older represented 13% of Loveland's total population in 2000. By comparison, the percentage of persons 65 years or older in Larimer County, the State, and the nation were 12.4%, 9.7%, and 9.3% respectively. However, there is an indication that this trend may change. Persons under 18 years of age represented 26.9% of Loveland's total population in 2000. By comparison, the percentage of persons under 18 years of age in Larimer County, the State, and the nation were 23.4%, 25.6%, and 25.7% respectively.



## Population Growth



The City's population is 20.1% of Larimer County. The City has experienced an annual population growth rate of 2.6% since 1990. However, the number of persons per household has declined since 1990. In 2000, the average number of persons per household was 2.55, compared to 2.62 in 1990.

## Unemployment Rate for June 2010 (Not seasonally adjusted):

Loveland:	5.9%	Larimer County:	6.7%
Colorado:	8.0%	US:	9.5%

## Major Employers in Loveland by Employee Total

Thompson School District.....	2,616	City of Loveland.....	710
Medical Center of the Rockies .....	953	US Engineering Co.....	466
McKee Medical Center.....	940	Agilent Technologies.....	384
Wal-Mart Distribution Center .....	851	Hewlett-Packard .....	349
Wal-Mart Stores .....	785	Group Publishing.....	336
Hach Chemical Company.....	741	King Soopers .....	293

## Family Income (2010 Estimate from U.S. Dept. of Housing and Urban Development)

Median family income (includes all earners in household).....\$67,500



**Larimer County Income (2009 from Colorado Dept. of Labor and Employment ES202 Wage Data)**

Average annually wages (all occupations) .....\$38,848

**Housing Costs in Loveland (2009)**

Average sale price for a detached single family home (*MLS/IRES statistics*) .....\$224,973

Average apartment rental rates (*Colorado Dept. of Local Affairs, Division of Housing*) ..... \$769.62/month

**Taxes**

City property tax levy for 2010 .....9.564 mills

Larimer County sales tax levy ..... 0.8%

City sales tax levy..... 3.0%

State of Colorado sales tax levy..... 2.9%

**Governing Body**

Loveland operates as a home rule city according to a city charter and ordinances, under a city council-city manager form of government.

Voters select members of the City Council in elections on the first Tuesday in November of odd-numbered years. The Council has a total of nine members. Each of four city wards elects two councilors to serve staggered four-year terms. The mayor is elected at large to serve a two-year term. The mayor pro-tem is chosen by the Council from its membership.



# *Scope of Services*

Loveland is a full service municipality. The major services provided by the City include:

- Building
- Cemetery
- Community Planning
- Engineering
- Fire & Rescue
- Fort Collins–Loveland
- Municipal Airport
- Loveland Museum & Gallery
- Loveland Public Library
- Municipal Court
- Mosquito Control
- Parks & Recreation
- Police
- Power Utility
- Public Transportation
- Rialto Theater
- Solid Waste & Recycled Materials Collection
- Stormwater Utility
- Streets Maintenance
- Wastewater Utility
- Water Utility

## **Employees and Benefits**

The City's 2011 Recommended Budget authorizes regular full-time and part-time positions total of 689.12 on a full-time equivalent basis. In addition, a varying number are employed on a temporary and seasonal basis as needed. Loveland neither recognizes nor bargains with any employee union.

The City determines employee compensation by performance within a market based pay plan. Using market pay established through an independent survey as the midpoint, the salary range for each level is set at 12.5%-20.0% above and below the midpoint.

Benefits include medical, dental, disability and life insurance, as well as a pension plan for all full-time regular employees. Part-time employees who work at least 20 hours per week are eligible to participate in benefit plans under a prorated cost-sharing arrangement.

# *Budget Process*

## **Budget Administration**

This budget has been structured and prepared using the guidelines of the Government Finance Officers Association (GFOA). Two publications, Governmental Accounting, Auditing and Financial Reporting (GAAFR) and the Governmental Accounting and Financial Reporting Standards as adopted by the Governmental Accounting Standards Board (GASB) guide the budget process. The City of Loveland prepares its budget on a calendar-year basis as required by the City Charter. The budget must be balanced or show a revenue surplus.

## **Basis of Accounting**

The budget parallels the City's accounting system. A modified accrual basis is used for general government operations. Significant revenues are recorded when measurable and available. Expenditures are recorded when incurred. Records for the City's Enterprise Funds, Proprietary Funds, and non-expendable Trust and Pension funds are maintained on a full accrual basis. For budgetary purposes depreciation, accrued liabilities for accumulated leave balances, and market value adjustments to City investments are not included in calculating fund balances. Building and equipment repair and maintenance are budgeted for annually. Payments for accrued leave are paid within the existing budget as employees leave. Investments are held to maturity so market value during the term of the investment is not an issue to allocating resources.

## **Citizens' Finance Advisory Commission**

A Citizens' Finance Advisory Commission (CFAC) is appointed by City Council to participate in a review of the budget, evaluate all financial policies and report its findings to the Council. The commission consists of nine members who serve staggered terms of three years each. Its members are involved in the budget process and provide input to the Council during the adoption process.

## **Budget Preparation Schedule**

The budget process begins in January with the annual council retreat. At the retreat, City Council establishes the goals and objectives for the coming year, and direction on where future budgets should go.

In April, the capital planning process begins. Departments develop 10-year capital project lists. From these, the City Manager develops a 5- and 10-Year Capital Program to present to Council in May for approval. This provides the base for developing the budget for the next year.

Also in April, the Budget Division prepares core data, such as salary information, health insurance rates, rates for vehicle maintenance and rental, workers' compensation and general liability rates. Along with this data, forecasts of current year revenue and preliminary revenue forecasts for the next year are completed. In late May, the core data is distributed, along with budget instructions for the upcoming year to the departments.

Departments meet internally and with their respective advisory commissions to develop their budget requests. The requests are due back to the Budget Division in late June through the first week in July. The Budget Division compiles all the submissions in preparation for the budget conferences with the City Manager and the departments. The conferences are held in late July, with final decisions on what will be included in the Recommended Budget completed by early August. Through August, the Budget Division balances and prepares the Recommended Budget. The document is submitted to City Council in early September, with a study session on the Recommended Budget. The budget is submitted for approval on First Reading, after a public hearing in early October, with Second Reading and final approval occurring in late October or early November.

## Budget Preparation Schedule

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
	City Council establishes priorities										
		ICMA reporting									
			Review year-end reports, develop rollover requests and Supplemental Budget Ordinance								
				Prepare final Capital Program and present to Council for adoption							
				4-month forecasting							
				Develop preliminary revenue forecast							
				Budget Division prepares and distributes core data							
				Departments prepare budgets							
				Compile budget requests							
			Reviews and conferences								
			Recommended Budget production								
				8-month forecasting							
			Present Recommended Budget at Study Session								
				Budget approval							
				Adopted Budget Book distributed							



Council action/participation



Mgmt. & Budget Staff



Departments



Budget Staff

### Budget Amendments

Because not all situations can be predicted during the budget process, an amendment process is necessary to keep current. The Adopted Budget can be amended during the year by presenting an ordinance to Council for approval after a public hearing, on both First and Second Reading. In general, budget amendments, or supplemental budgets, are done for one-time items such as grants for specific projects that are received during the year. Unless critical to service delivery in the current year, amendments that create on-going costs are discouraged, with the preference to defer these type of items to the budget process, to be prioritized among all requests, rather than as a single issue.

The most significant amendment occurs in the spring after the fiscal year has been closed, to reappropriate the remaining balances in the Capital Program. Most capital projects are multi-year in nature, and due to weather conditions and other factors related to construction, forecasting spending in the current year is difficult. The City follows a practice of appropriating the total cost of a project in the first year of the project, unless there are clearly definable phases. The unspent balance is re-appropriated each year until the project has been completed.

# *Financial Policies*

The City of Loveland financial policies, compiled below, set forth the basic framework for the overall financial management of the City. These policies assist the City Council's decision-making process and provide guidelines for evaluating both current activities and proposals for future programs. These policies are reviewed annually and presented to Council for approval.

## **General Policies**

### ***City of Loveland will:***

- Annually prepare a budget, submit it to Council for approval and publicly issue a budget document.
- Identify costs and funding sources before recommending approval of capital and operating budgets.
- Provide for sound financial planning, the best possible bond rating, funding of depreciation and adequate working capital in all funds.
- Take measures to protect against catastrophic losses through a combination of insurance, funded self-insurance, and cash reserves.
- Provide for recommended maintenance and replacement of facilities and equipment. Each department will prepare and annually update a maintenance and replacement plan.
- Follow the City of Loveland Charter when preparing the City's budget.
- View the budget as a dynamic rather than static plan which requires periodic adjustment as circumstances change. Approval of City Council is required for increases in total fund budgets and shifts in appropriations among departments in excess of \$25,000.
- Encourage citizen involvement in the budget process by having a Citizens' Finance Advisory Commission, public hearings and informal meetings.

## **Operating Budget Policies**

### ***City of Loveland will:***

- Pay for all current year operating expenses with current year revenues and/or available fund balances.
- Provide for the adequate funding of all pension plans.
- Update operating expenditure projections for the budget year plus four years. Projections will include increased operating costs associated with future capital improvements.
- Establish and monitor performance and productivity indicators associated with operating expenses.
- Maintain a positive cash balance in each operating fund at the end of each fiscal year.
- Attempt to maintain present service levels for all priority and essential services within existing Amendment 1 revenue limitations.

## **Capital Budget Policies**

### ***City of Loveland will:***

- Update capital program projections for the budget year plus four years.
- The capital program is for projects and equipment with a cost equal to or greater than \$250,000.
- Evaluate the relative merit of each capital project according to Council's goals and priorities.
- Give priority to capital projects that are mandated by federal or state legislation.

## **Revenue Management Policies**

### ***City of Loveland will:***

- Impose taxes, fees and rates at appropriate levels to fund their intended purposes. Maintain a balance to provide for a diversified and stable revenue system.
- Estimate annual revenues using an objective, analytical process.
- Update revenue projections for the budget year plus four years.
- Annually review costs of activities supported by taxes, rates, user fees, plant investment fees and capital expansion fees.
- Set fees and user charges for each enterprise fund that maintains the enterprise status pursuant to TABOR.
- Review new sources of revenue to fund operating and capital costs consistent with Council's goals and priorities.
- Allocate revenues from restricted funds in accordance with municipal code provisions.



## Reserve Management Policies

### *City of Loveland will:*

- Establish reserves from restricted cash accounts for growth-related development. The reserve balance will be equal to the unexpended balance of cash less current liabilities in each restricted account.
- Establish bond reserves based on requirements of individual bond ordinances.
- Establish capital reserves which accumulate funds for the planned construction or replacement of City infrastructure or for the acquisition of capital equipment not funded through growth-related fees. These amounts will be determined by five-year or longer capital programs.
- Establish other reserves related to special items as approved by City Council. This would include accumulating reserves to retire debt at an accelerated schedule.
- Maintain the General Fund unrestricted balance at 6% of General Fund revenue.

## Definitions of Reserve Terms

- **Operating** - Reserves to cover unanticipated expenditures of a nonrecurring nature or to meet unexpected small increases in service delivery costs. These also cover operating carryover balances associated with cash flow needs and to provide an orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies. Reserve amounts are based on a percentage of the operating budget within each appropriate fund.
- **Emergency** - Reserves to cover costs associated with natural disasters or other unforeseen and declared emergency situations. Reserve amounts are based on a percentage of the operating budget in the general fund. This reserve satisfies the requirements of Amendment 1.
- **Liability** - Reserves to cover accrued liabilities from items such as vacation, sick leave or compensation time. Reserve amounts are based on a percentage of fund liabilities.
- **Equipment Replacement** - Provide for the replacement of fund assets such as office equipment and furniture, computers, vehicles, and tools and equipment used in operating the program. Items not included are City infrastructure, utility infrastructure and equipment covered under capital reserves, and the replacement of City buildings.
- **Designated** - Reserves for planned capital projects, or services, which will be appropriated in future years based on the capital plan, for operating needs, or for known debt payments in the future.
- **Restricted** - Reserves for funds restricted by ordinance or law. An example is impact fee reserves which may only be spent on capital projects that are the result of growth.

## Transfers Policies

### *City of Loveland will:*

- Classify the following City of Loveland activities as enterprises: *Golf, Power, Solid Waste, Stormwater, Wastewater, and Water.*
- Require that all City enterprises make payments to the City in lieu of taxes that are reasonable and proportionate to taxes paid to the City by private businesses unless the City Council grants exceptions. Transfer payments are based on percentage of certain revenues received by the fund. Specific transfers to the City from the affected funds are done on a monthly basis per the rates established as follows: Water, Wastewater, Stormwater, Power, and Solid Waste at 6% and Golf at 3%.
- Require that all departments furnish to other department such services, labor and materials as needed by the director of such department. Any labor or material shall be charged to the using department according to accounting procedures established by the City Manager. These charges are direct reimbursements for services provided and shall be calculated annually utilizing a cost of service analysis.

## Investment Management Policies

### *City of Loveland will:*

- Deposit funds only in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) or are approved for full collateralization by the public deposit protection act or other state statutes.
- Pool cash from all legally permitted funds for investment purposes.
- Maximize the investment rate of return. Adhere to lawful investment options. Safety of the principal shall be the dominant requirement, followed by sufficient liquidity to meet operating requirements, and yield.
- Place custody of the City's investment securities with a third-party financial institution for the purpose of safekeeping of securities.
- Provide monthly investment reports.

## **Debt Management Policies**

### ***City of Loveland will:***

- Confine long-term borrowing to major capital improvements that cannot be financed from current revenues.
- Repay debt within the expected useful life of the project or sooner.
- Prohibit the use of long-term debt for operating expenses.
- Issue debt which is relative to payback ability. Borrowing must not overburden future taxpayers. When applicable, state law is the controlling policy.
- When practical, borrow from other funds. Monies borrowed must be repaid with interest before needed for their intended purpose(s). Repayment schedules and reserve sources for repayment shall be validated before borrowing from any fund.
- Review debt at least annually for repayment or refinance opportunities. A repayment strategy shall be a part of all recommended bond issues.

## **Accounting, Auditing and Reporting Policies**

### ***City of Loveland will:***

- Provide regular information concerning cash position and investment performance through its accounting system.
- Establish and maintain a high degree of accounting competency. Financial accounting and reporting will be done in accordance with methods prescribed by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA), or their equivalents.
- Present monthly and annual reports to the City Council summarizing financial activity delineated by fund.
- Present a quarterly report on the status of major capital projects.
- Maintain financial systems to monitor expenditures, revenues and performance of all municipal programs on an ongoing basis.
- Provide full disclosure in annual financial statements and bond representations.
- Use an independent certified public accounting firm to perform an annual audit.
- Publicly issue a Comprehensive Annual Financial Report (CAFR).
- Comply with all required reporting requirements related to bond issuance terms.

# Financial Information

## Fund Accounting

Fund accounting is used throughout the City, both for budgeting and accounting. Under this system, money is divided into separate accounts, rather than being held in one central account. The City has 38 funds and each fund has been established for a specific purpose which is financially independent of other governmental activities.

For funds established for operations, maintenance and other ongoing activities, revenues flowing into the fund are spent during the same year. Unless there is a change in service levels, spending is similar year to year.

In capital funds, revenues accumulate for periodic capital needs, such as construction of a new park or an electric substation. The balance in those funds grows until expenditures are made. Spending can vary greatly from year to year.

## Appropriation and Expenditure

The total appropriation includes internal transfers, which are counted both as revenues and expenditures twice, and occasionally three times across the various funds. For these reasons the total appropriated amount in a fund can be significantly higher than actual spending. *The net City budget excludes internal transfers. It represents a close approximation of projected spending.*

## **Fund Types:**

The City classifies funds into several types: General Fund, Internal Service Funds, Enterprise Funds, Special Revenue Funds and Fiduciary Funds.

The **General Fund** includes the majority of City services. City Council, City Manager, City Attorney, City Clerk, Revenue, Budget, Library, Municipal Court, Community & Business Relations, Development Services, Police, Public Works, Fire and Rescue, Parks and Recreation, and Cultural Services are included. General Fund revenues include sales tax, use tax, property tax, user fees, fines, permits, licenses, internal transfers and intergovernmental revenue.

**Internal Service Funds** provide support services to other City departments. They are financed by internal service charges included in the user agency operating budgets. They include City Fleet, Vehicle Maintenance, Risk & Insurance and Employee Benefits.

**Enterprise Funds** are self-supporting through user fees. They include Water, Wastewater, Stormwater, Power, Solid Waste and Golf.

**Special Revenue Funds** are established by federal/state law, or by municipal ordinance/resolution. Included are Capital Projects, Local Improvements, Capital Expansion Fees, Park Improvement, Conservation Trust, Open Space, Community Development Block Grant, and Art in Public Places. Each has its own specific revenue source.

**Fiduciary Funds** are used to account for assets held by the City in a trustee capacity. Each fund is established by state law, municipal ordinance or resolution. They include Fire Pension and Cemetery Perpetual Care. *These funds are not included in the City's Total Budget summary.*

The **Airport, Loveland Larimer Building Authority Fund (LLBA), General Improvement District (GID) #1, Special Improvement District (SID) #1, and Loveland Urban Renewal Authority (LURA)** 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 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 GID #1, the Loveland SID #1 and the LURA 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.***

### **Transfers**

Because money is budgeted and accounted for in separate funds rather than being pooled in one account, transfers occur among funds. Transfers take two primary forms: Direct Charges and Operating Transfers.

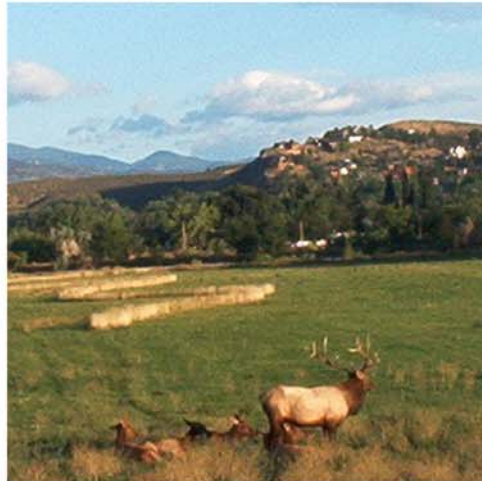
**Direct Charges** – Direct charges represent payments for support services provided by one City department to another City department. These charges are direct reimbursements for services provided and are calculated annually utilizing a cost of service analysis. Examples of support for which direct charges apply include Finance, Human Resources and Information Technology.

**Operating Transfers** – This represents the transfer from one fund to another fund for operational purposes or for capital outlays without the expectation of any support services in return. One example is the transfers from the Enterprise funds to the General Fund for administrative services. These transfers also include the transfer from one fund to another for the purpose of capital outlays. One example is the transfer from the Capital Expansion Fees Fund to the Capital Projects Fund for the construction of new streets.



# BUDGET OVERVIEW

*This section shows:*  
*the City's total proposed budget summary, in both gross and net forms;*  
*a discussion of the major revenues and expenses;*  
*major factors that will impact both revenues and expenses;*  
*and, a debt service summary.*



# Total City Budget

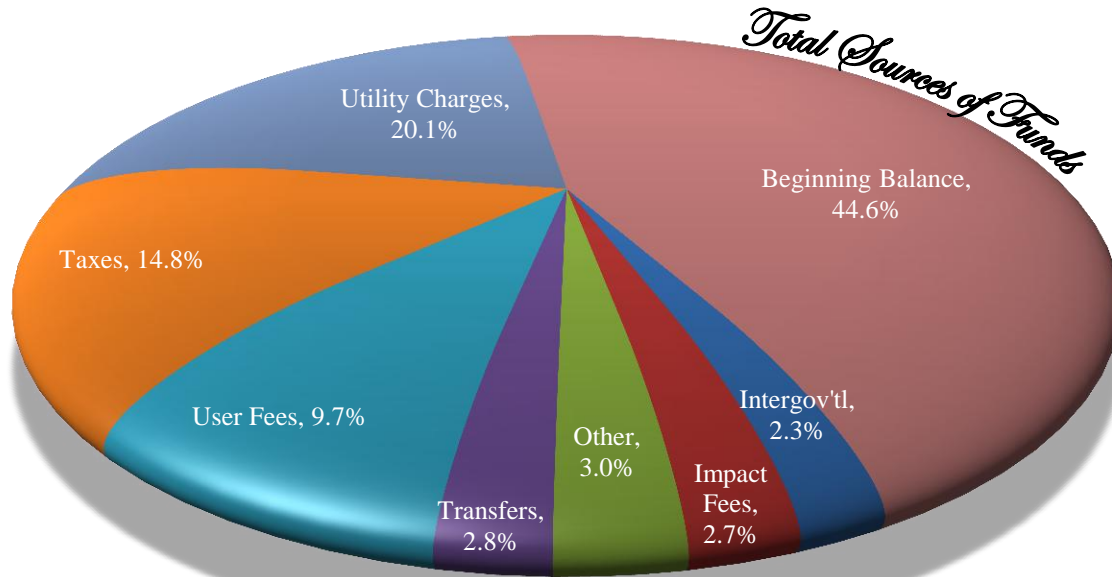
The 2011 budget is balanced in accordance with the City Charter, which requires appropriations to be within available resources or show surplus. This budget is in compliance with the provisions of Colorado's TABOR restrictions, and existing service levels are maintained.

The total City budget as shown below is the combined budgets of all parts of the organization except for the Fiduciary Funds and the Other Entities. The table below shows the gross City budget, as well as the net City budget, which excludes transfers, and represents projected actual expenditures.

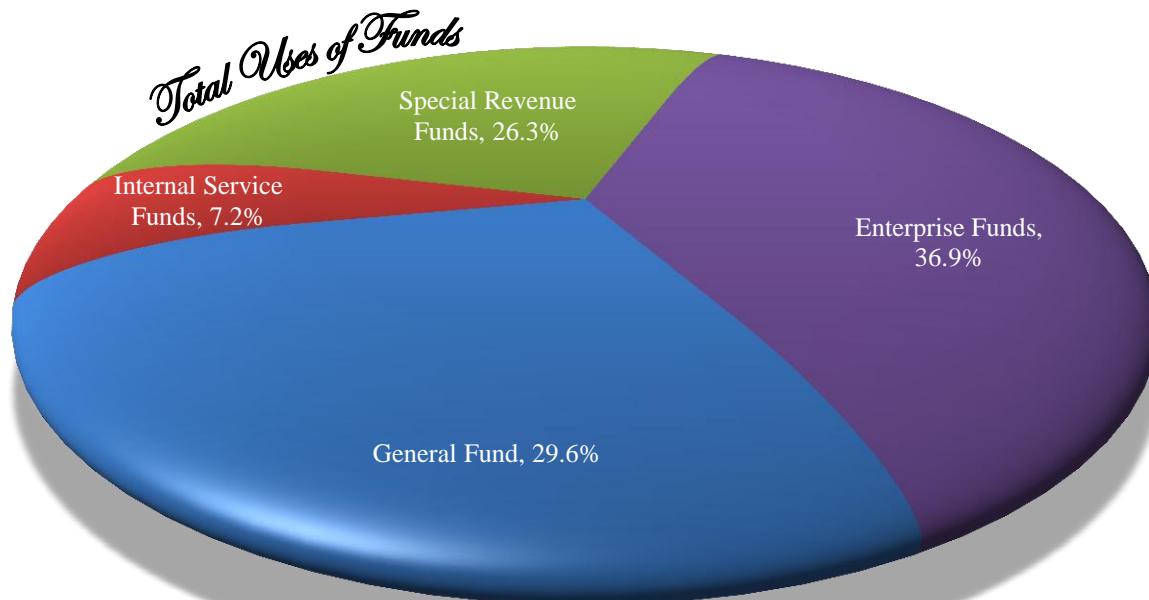
## Total Budget

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 168,098,947</b>	<b>\$ 151,026,810</b>	<b>\$ 174,864,030</b>	<b>\$ 145,004,620</b>	
Taxes	44,018,172	43,730,870	43,730,870	45,894,780	4.9%
Intergovernmental	9,517,135	6,016,940	13,524,710	7,127,140	18.5%
Impact Fees	6,106,506	5,400,800	5,405,100	8,506,460	57.5%
User Fees	32,079,356	31,644,660	31,595,540	33,207,280	4.9%
Interest	5,289,841	4,047,290	4,047,290	3,077,020	(24.0%)
Other	5,305,539	7,168,120	6,822,000	4,836,960	(32.5%)
Utility Charges	56,456,314	59,224,990	59,227,950	62,937,840	6.3%
Utility Other	2,690,839	2,084,470	2,084,470	1,819,340	(12.7%)
<b>Total Net Revenue</b>	<b>\$ 161,463,702</b>	<b>\$ 159,318,140</b>	<b>\$ 166,437,930</b>	<b>\$ 167,406,820</b>	<b>5.1%</b>
Transfers	13,981,578	15,302,420	27,753,210	8,732,030	(42.9%)
<b>Total Revenue</b>	<b>\$ 175,445,280</b>	<b>\$ 174,620,560</b>	<b>\$ 194,191,140</b>	<b>\$ 176,138,850</b>	<b>0.9%</b>
<b>Total Resources</b>	<b>\$ 343,544,227</b>	<b>\$ 325,647,370</b>	<b>\$ 369,055,170</b>	<b>\$ 321,143,470</b>	
<b>APPROPRIATIONS</b>					
General Fund	62,642,769	60,945,170	66,354,410	64,244,720	5.4%
Enterprise Funds	77,053,474	78,278,470	82,845,180	90,845,380	16.1%
Internal Service Funds	16,078,251	14,957,230	16,068,520	17,000,460	13.7%
Special Revenue Funds	20,131,676	30,526,380	58,782,440	15,153,940	(50.4%)
<b>Total Appropriations</b>	<b>\$ 175,906,170</b>	<b>\$ 184,707,250</b>	<b>\$ 224,050,550</b>	<b>\$ 187,244,500</b>	<b>1.4%</b>
Less Transfers	13,981,578	15,302,420	27,753,210	8,732,030	(42.9%)
<b>Total Net Appropriations</b>	<b>\$ 161,924,592</b>	<b>\$ 169,404,830</b>	<b>\$ 196,297,340</b>	<b>\$ 178,512,470</b>	<b>5.4%</b>
<b>Ending Balance</b>	<b>\$ 167,638,057</b>	<b>\$ 140,940,120</b>	<b>\$ 145,004,620</b>	<b>\$ 133,898,970</b>	<b>(9.1%)</b>

# 2011 Fund Information



The funding sources for the Total City Budget are shown. Fund balance, while not a “true” revenue, is a source of funding for appropriation. The majority of the fund balance resides in Capital Funds and Enterprise Funds. The City uses a “pay as you go” philosophy for capital expenses, so impact fees and other revenues are saved until there is sufficient funding for the capital projects. Utility charges for Water, Wastewater, Stormwater and Power fees are the next major source of revenue. The Enterprise Funds are not subsidized by tax revenue and operate entirely on fees based on usage. Taxes are 14.8% of the Total Budget revenue stream and used primarily for General Fund agency uses.



The distribution of expenses by fund type is shown at the right. Enterprise Funds make up 36.9% of the Total Budget and are not funded by tax revenues. General Fund expenses are the next largest use of funds. The General Fund is where most services funded by tax dollars reside. The Special Revenue Funds are primarily capital in nature and are the third biggest use of funding.

# Revenue Overview

## Property Tax

Loveland must comply with the TABOR limitation on property tax revenue (inflation plus local growth). In 1998, voters approved an allowance for the City to keep and spend all property tax revenue over the TABOR limit for the years 1998–2002 for street construction and youth services. In 2001, voters approved an allowance for the City to keep and spend all property tax revenue from 2003–2012 for police, fire, street construction and maintenance, and parks construction and maintenance.

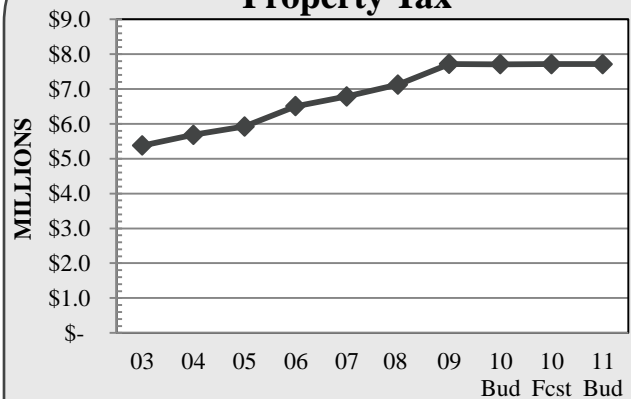
The 2011 mill levy rate will remain at the 2010 level, 9.564 mills. A mill is one-tenth of one cent. In other words, one mill represents \$1 for every \$1,000 of assessed property value. The mill levy is multiplied by the assessed valuation of a property to calculate the property tax. The City's levy has been 9.564 since 1992 and Loveland continues to have one of the lowest city government property tax levies in northern Colorado. On average, the City collects 97.5% of the total value. In 2011, the tax is projected to generate \$7.7 million.

An amendment to the Colorado State Constitution requires that a constant relationship between residential and business property tax revenues be maintained on a statewide basis. Commercial and industrial properties are assessed at 29.0% and residential properties at 7.9% of their market value. The result is for properties of equal value, a business pays over three times as much property tax as a residence.

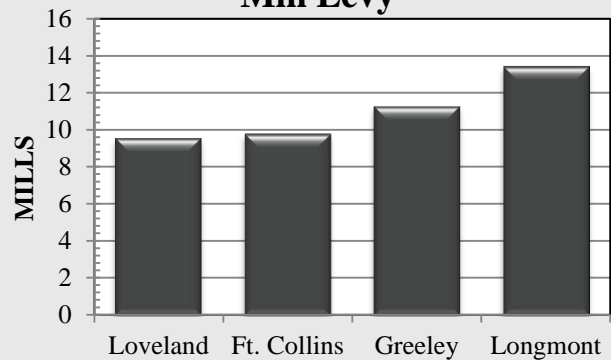
A number of special districts also overlap portions of the City's boundaries and affect some properties. Loveland's City government sets only the City mill levy and has no control over mill levies set by other entities. The City of Loveland receives less than 12.0% of a homeowner's property tax dollars as shown in the pie chart.

Beginning in 2007, the City's growth in property tax revenue has begun to grow at slower rate, due to the creation of three Urban Renewal Authority (URA) project areas. The URA is funded with Tax Incremental Revenues (TIF). Increased property values and the associated tax revenue from new growth stays within the URA. For the 2010 assessment, 9.9% of the City's total assessed value is included in the TIF revenues for the URA. Since 2009, property tax revenue has flattened due to the recession and lower property values.

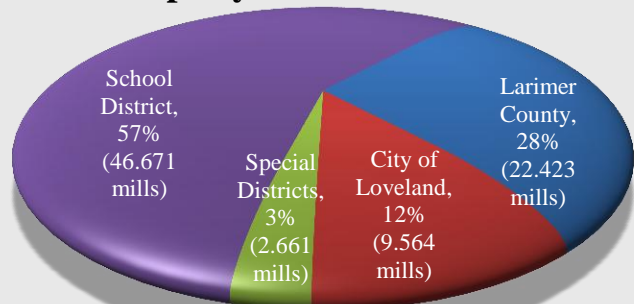
## Property Tax



## Mill Levy



## Property Tax Distribution

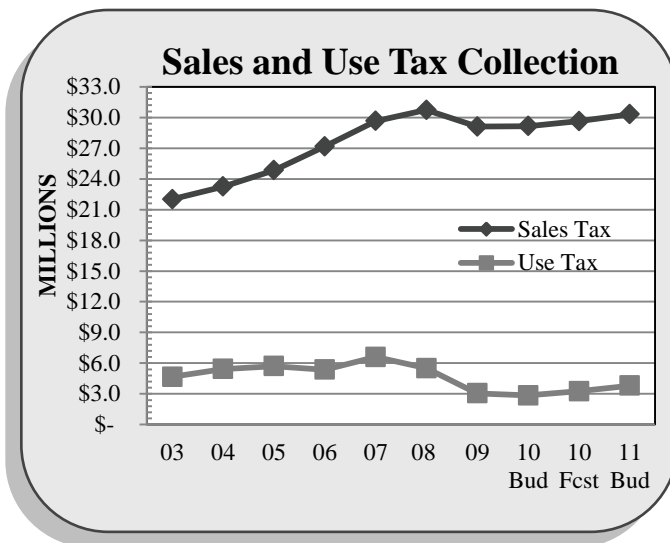


## Property Tax Levy (General Fund)

	Mill Levy	Valuation	Net Tax Revenue
2008	9.564	\$826,435,679	\$7,745,950
2009	9.564	\$829,544,221	\$7,775,080
2010	9.564	\$833,943,779	\$7,816,320

(98% of Total - County Collection fee is 2%)





### Sales & Use Tax

Sales tax is the largest revenue source in the taxes category. Beginning on January 1, 1998, the City began collecting its sales tax in-house instead of using the services provided by the State of Colorado. Loveland's current city sales tax rate is 3.0%. Through July 2010, sales tax collections were 2.7% higher than one year ago. The 2011 sales tax collections are projected to increase by 3.2% from the 2010 budgeted revenue, due to forecast 1.5% growth and a reduction in the vendor fee and maximum amount a vendor can retain. The vendor fee will be reduced from 3.3% to 2.0% and the maximum cap will be reduced from \$300.00 to \$150.00. This change is anticipated to generate an additional \$228,500 for the City. The conservative projection is based on the current economy, where the housing market

continues to drag on the amount of discretionary income available, and concerns about increased competition for retail dollars from the surrounding area are growing.

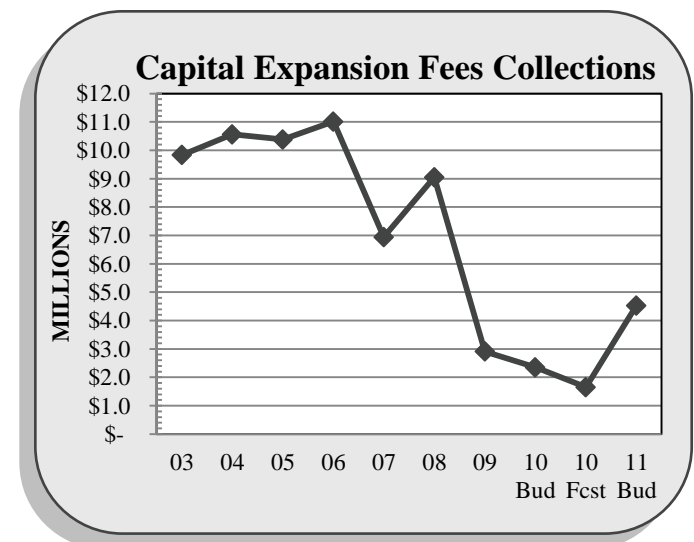
Use tax is also 3.0%, but only applies to building materials and motor vehicles. Use tax collections on building materials are projected to nearly double from the 2010 Budget, although still not near levels experienced during 2007 and 2008. The increase is based on a projection of the beginning of the turn-around in residential construction. Collections on motor vehicles are projected to increase by about 5.0% compared to the 2009 Budget, as sales appear to be heading back toward historic average levels.

### Other Taxes

- Liquor Occupational Tax – The projection is based on the number of businesses that sell liquor in the City; the revenues are very consistent from year to year.
- Specific Ownership Tax – A tax paid by owners of motor vehicles in lieu of personal property tax. For 2008, the revenues are projected to be flat compared to the 2009 Budget.
- Cigarette Tax – A tax levied on the wholesaling of cigarettes. This source of revenues varies to a small degree from year to year.
- Gas Franchise Tax – A tax levied on the Public Service Company in granting the company the privilege to construct, purchase and operate within the City. The current tax levy is 3.0% of gross gas revenue.
- Cable Television Franchise Tax – A franchise fee levied on cable service providers to operate within the City. The current fee is 5.0% of the company's annual gross revenue.
- Telephone Occupation Tax – A tax levied on telephone service providers that operate within the City. The levy is adjusted annually based on changes in the Consumer Price Index (CPI).

### Impact Fees

Capital Expansion Fees (CEFs) are imposed on every additional residential dwelling unit, square foot of retail, office, and institutional construction, as well as every acre of industrial development. These fees are intended to cover growth-related capital costs. The City also imposes System Impact Fees (SIFs) on customers who increase utility demands that require future facilities expansion, such as new water lines, additional treatment plant capacity, or a new substation. Because impact fees are paid at the time the Certificate of Occupancy is issued, there is a delayed impact on impact fee revenue collection. Revenue growth is forecast to increase 2010 budget, due to small growth, but is not near levels seen in earlier years.



### User Fees

This category includes charges to citizens to access services provided by the City, and internal service charges, which are costs paid by one department to another for services rendered. Examples of these are charges for vehicle maintenance and from the Employee Benefit Fund for employee health care. One of the major sources of this revenue from citizens is fees for the use of the Hatfield Chilson Recreation Center. Through user fees, a substantial part of the cost of operating programs and facilities is borne by those who use them. There are modest fee increases for most Parks and Recreation fees. Other sources of this revenue include golf fees, solid waste fees, and the street maintenance fee. While golf fees are dependent on weather for available playtime, solid waste fees and the transportation fee are more directly tied to population and commercial growth.

### Interest

The cash balances in all funds are invested in interest-bearing investments of maturities appropriate to the projected cash requirements of the funds. In 2011, the projected interest rate is 2.0%.

### Intergovernmental

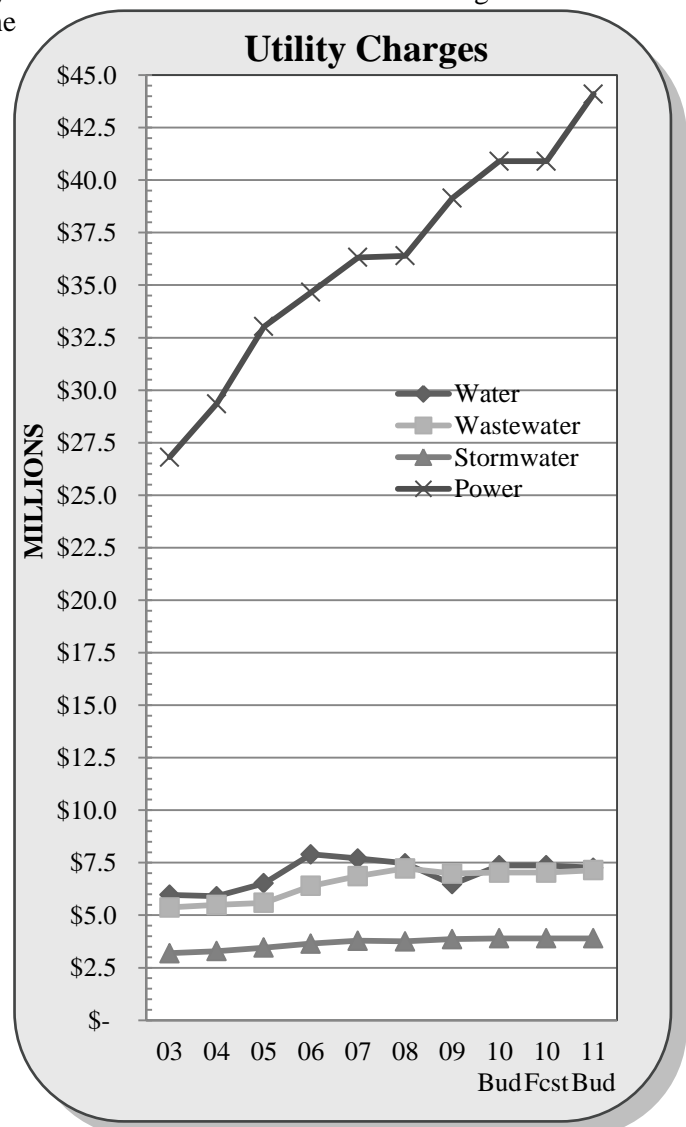
These revenues are received from federal, state and county sources. The largest item is the Highway Users Tax Fund, which is derived from gasoline taxes. Distributions are made to cities based on the number of registered vehicles and number of miles of maintained streets. Legislation requires the City to establish a minimum annual contribution for street maintenance to remain eligible for tax proceeds. The 2010 Budget includes an amount that exceeds the minimum requirement. The tax proceeds are projected to decline based on current forecasts. Other sources include: road and bridge taxes from Larimer County for road and bridge construction, maintenance and administration; ambulance dispatch service revenues from the Thompson Valley Hospital District; fire dispatch services for the City of Berthoud; the State Highway Maintenance Contract and Traffic Signal Maintenance Contract budgeted according to the stated amount of the contracts; and federal grants for mass transportation.

### Utility Charges

These are revenues generated from the provision of basic utility services. The City provides four utility services: water, power, stormwater and wastewater.

**Water Utility Charges** – Revenues stabilized in 2004 after the severe drought the region experienced in 2003, and a small increase in usage was experienced in 2005. The 2006 revenue increase was due to a 1.0% annual fee increase that was approved in 2006 as part of a 30-year annual program to fund the construction of a new reservoir. **The program is recommended to continue in 2010, with a 1.0% increase in rates. An additional 7.2% increase in water rates is proposed to fund capital projects for both the water treatment plant and distribution system to address aging infrastructure and improve reliability. The total proposed rate increase is 8.2%.**

**Power Utility Charges** – Due to increased wholesale costs, a 4.4% average retail rate increase was included in the 2006 budget. A 5.3% increase was approved for the 2010 Budget to pass through wholesale cost increases from the Platte River Power Authority. **In 2011, a 4.9% rate increase is proposed to pass through wholesale cost increases, and an additional 0.7% is proposed to be generated from a 1.1% increase in the residential customer class to fund half the cost of the new energy conservation programs.**



**Stormwater Utility Charges** – The stormwater revenues have been stable and no rate increases are proposed.

**Wastewater Utility Charges** – The wastewater revenues had a 15.0% increase in 2003 due to new EPA mandates that effectively reduce the treatment plant capacity. Revenues began to taper off due to conservation measures such as low-flow toilets in new construction. To meet the future operational needs and the Capital Program requirements, an 8.0% increase was included in the 2006 Budget as the first of a three-year program, completed in 2008. No rate increase is proposed for 2011.

#### **Utility Other**

These are revenues generated from sources other than regular utility charges. Some of the examples are Wheeling Power Fees, wholesale water sales and sale of water meters. These revenues are projected based on historical averages.

#### **Other**

These are miscellaneous revenues that do not belong to any of the above revenue categories. The largest revenue source is the Payment-In-Lieu-of-Taxes (PILT), which is charged to all Enterprise Funds based on a percentage of revenue received. Other revenues such as donations, proceeds on the sale of assets, and rents are included here.

#### **Transfers**

Transfers occur between funds to pay for administrative services provided by other departments and to combine funds received from different revenue sources within one fund to budget for a capital project.

#### **Fund Balance**

The beginning fund balance, while not a true “revenue”, is a major source of funding for the 2011 Budget. Fund balance is created from monies saved in previous years for specific capital projects or operating contingencies, and revenue received above the amounts appropriated for expenditure. Fund balance will decrease in the 2011 Budget compared to the 2010 Budget due to the use of impact fee reserves and enterprise funds for where the City is in the Capital Program cycle. The fund balance will continue to decline over the next five years as major capital projects, which are included in the Capital Program, are completed. See the Capital Program Section for details on the 5–Year Program.

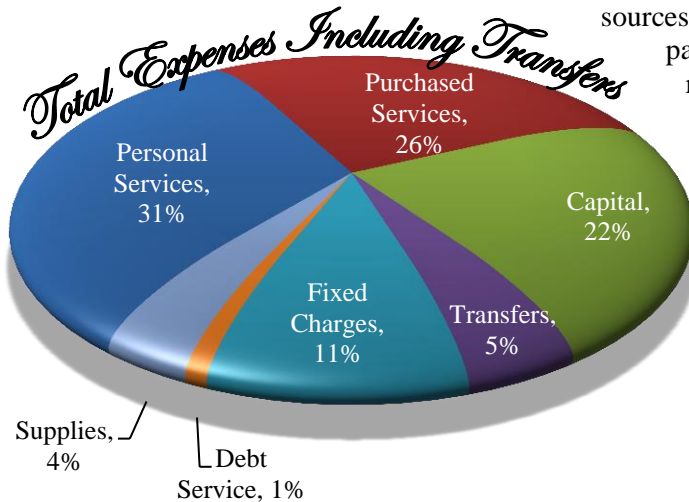
The 2010 Revised Budget includes capital projects, which were budgeted in prior years but not completed before 2010 and assumes these, as well as new 2010 projects, will be completed by year end. After the year ends, a supplemental budget will be presented to City Council to re-appropriate the ending balances of capital projects remaining incomplete.

# Expenditure Overview

## Total Expenses

The City divides expenditures into account groups to describe how it is spending its funds. The account groups are Personal Services, Supplies, Purchased Services, Fixed Costs, Debt Service, Transfers, and Capital. The Personal Services group includes all salaries, the City's contribution towards FICA and retirement accounts, the City's share of insurance benefits, workers' compensation costs, and other costs related to compensation and benefit packages. The Supplies group includes all office supplies, parts and materials necessary to provide the services funded in the budget. The Purchased Services group includes all services provided to the City by outside

sources. The Fixed Charges group includes insurance premium payments, vehicle rental and maintenance costs and other rental costs. The Debt Service group includes principal and interest costs associated with any approved debt issues. The Transfers group is for any transfer between City funds. The Capital group is for the purchase of items that cost more than \$5,000 and have a useful life of more than one year and all infrastructure and vertical construction projects.

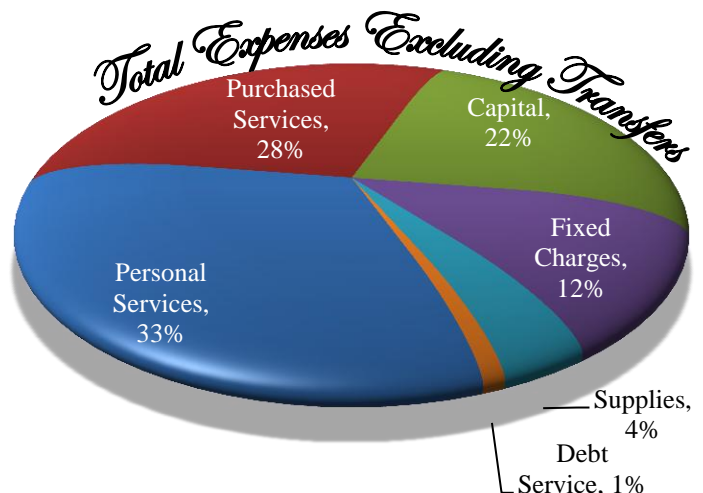


The percentage for each account group is shown above for the City's total budget of \$187.7 million.

## Total Expenses (Excluding Transfers)

For the Total City Budget, the net budget is a more accurate indicator of actual City spending. The net budget does not include transfers between funds. This is necessary since using transfers double counts some revenues and expenses two or three times.

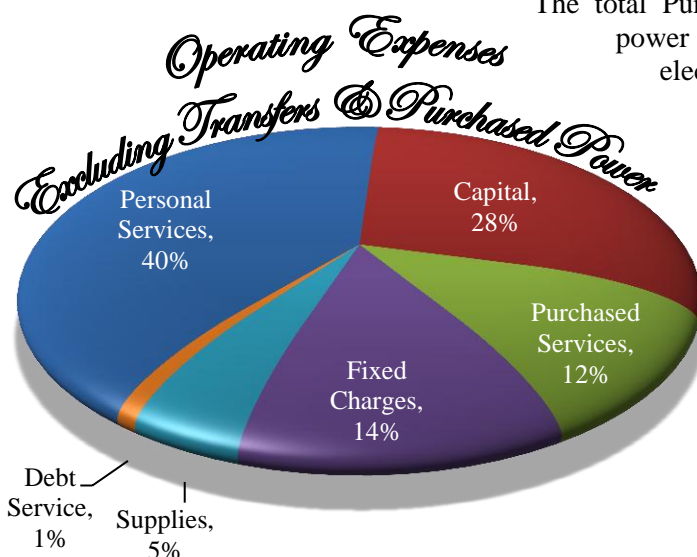
Of the Total Net City Budget of \$179.0 million, the percentage attributed to each account group is as shown.



## Total Expenses (Excluding Transfers & Purchased Power)

The Purchased Services percentage in the first chart, for analyzing operating costs controlled by the City, is high.

The total Purchased Services cost includes the cost of purchased power of approximately \$32.2 million. This is the cost of electricity that is purchased from the Platte River Power Authority (PRPA) and then distributed and resold to the customers of the Power Utility. With purchased power excluded from the net City budget, the percentages attributed to each account group are as shown.



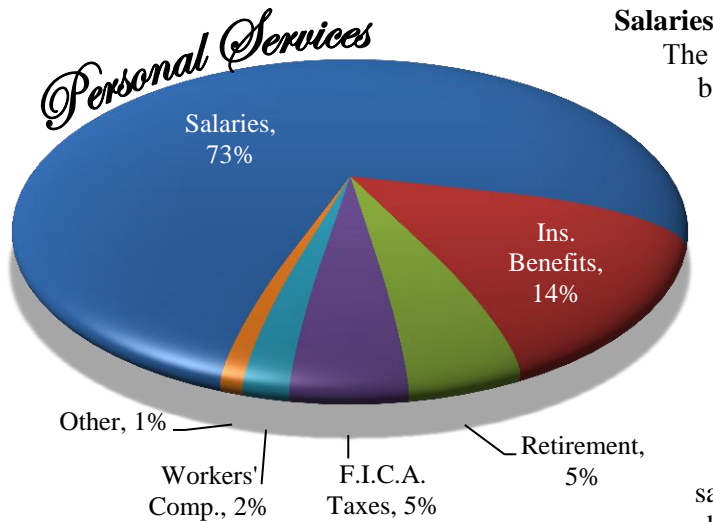
## Operating Expenses

Operating costs make up 59% of the City's net budget and require on-going resources to fund these costs. The total operating costs are shown in the following chart. A discussion of each of the operating expense groups follows.



## Personal Services

As can be seen by the chart, Personal Services are the largest expense for City operations. The City offers a comprehensive compensation package that includes salary, retirement contributions, and insurance benefits. Of these costs, salary is the largest component, at 73% of the total personal services costs. Insurance Benefit costs are 14% of the personal service costs.



## **Salaries**

The City's pay system can be described as a market-based pay plan with budgetary constraints. The pay plan is based upon comparing City of Loveland salaries to other public and private employer salaries in the northern Colorado area, using data from the Mountain States Employers Council Northern Colorado Survey and Colorado Municipal League General and Executive Survey. Positions are grouped into pay levels based upon comparative factors of skill, effort, and responsibility. Each pay level has a pay range.

The midpoint of each pay range is the average of all salaries paid in other organizations included in salary surveys completed each year. However, an employee's salary is not automatically raised to reflect range movement. The change in an employee's salary is

determined by a merit evaluation of their work performance. As a guideline, employees who are consistently meeting job standards would be paid a salary within the market level of performance. In 2010, no merit costs were included and employees were required to take four furlough days. In 2011, no merit costs have been budgeted, freezing salaries at the 2010 level, however no furlough days are proposed. This results in a budgeted total of \$41.1 million for salaries of benefited employees and \$3.0 million for non-benefited (temporary and seasonal) employees.

## **Retirement**

For general employees the City offers a pension plan based on the 401(a) provisions. The City contributes to an employee's plan on a graduated scale based on length of service. After six months of employment, the City contributes 5% of the employee's monthly base salary. This percentage is capped at 9% beginning with 21 years of service. The employee is required to contribute 3% of their base salary. An employee, after three years of service, will be vested in the City contribution. The City has separate pension plans for certified Fire employees and Police officers. In both plans, the City contributes 11% of the base monthly salary. In the Fire plan, the employee is required to contribute 9% and Police officers are required to contribute 7%. Fire employees vest in the City contribution after six years of service, and Police officers after five years of service. Employees are also offered a 457 Deferred Compensation Plan, to which they may contribute.

## **Insurance Benefits**

The City has self-insured medical coverage with two medical plan options, an Open Access Plan (OAP), which is a form of a Preferred Provider Organization (PPO), and a Health Reimbursement Account (HRA) Plan. All employees working 20 hours or more per week are eligible for medical benefits. Full-time employees receive full coverage and part-time employees receive coverage pro-rated depending on the number of hours worked. The City will continue to contribute 80% of the cost for health care coverage and 60% of the cost of dental benefits to employees. Other benefit costs to the City include coverage for stop-gap insurance that places a cap on claims costs to the City, short-term and long-term disability, life insurance, and wellness costs.

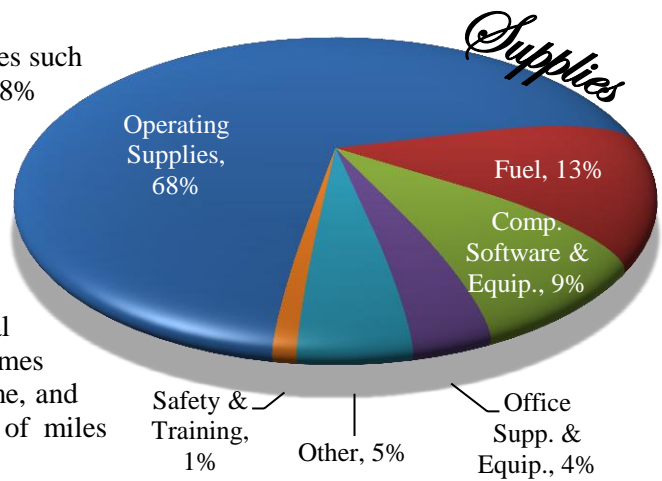
## **Workers' Compensation**

Workers' compensation premium costs and claims are managed by the Risk Management Division, and budgeted in the Risk and Insurance Internal Service Fund. Workers' compensation costs are then charged to each department based on the department's claims history and forecast liability costs. Based on projected claims costs, the total cost for the City is anticipated to increase 2.3% from 2010.

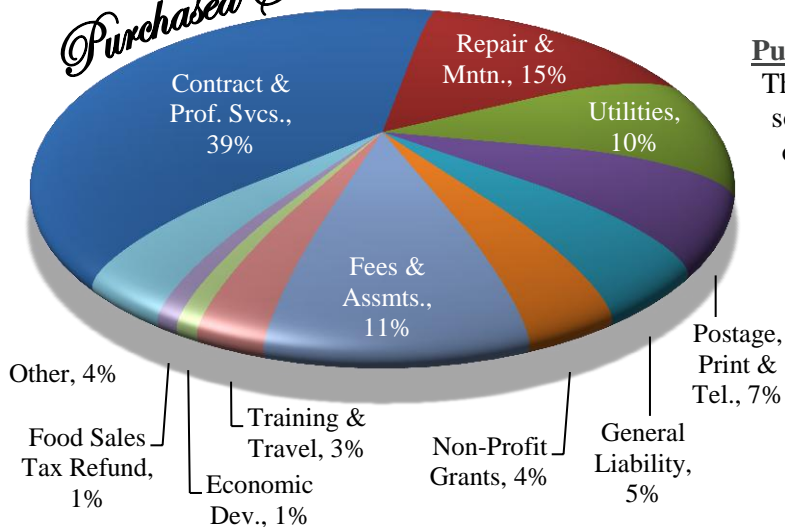
### Supplies

Supplies are 7% of the operating budget. Operating Supplies such as parts, tools, equipment, paint, and street materials are 68% of this cost. Fuel is 13% of the total cost, Computer Software & Equipment is 9%, Office Supplies & Equipment are 4%, with the remainder in Safety & Training, and other miscellaneous supplies.

The Public Works Department has been working with the user departments to develop policies and operational efficiencies to reduce fuel usage, such as reducing idle times on the job, eliminating or reducing cold-start warm-up time, and changes to operation procedures to reduce the number of miles driven.



### *Purchased Services*



### Purchased Services

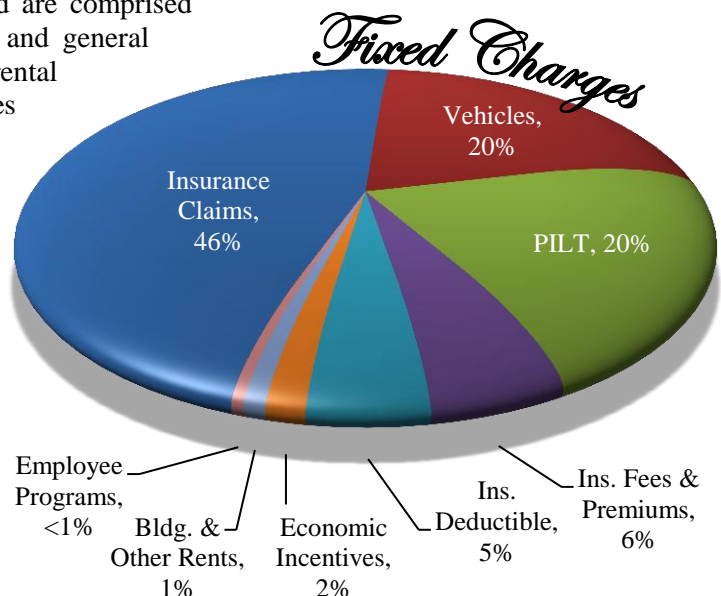
This account group is for services provided by sources outside the City and is 17% of the operating budget. The two largest categories within this account group are Contract & Professional Services and Repair & Maintenance. Contract & Professional Services is 39% of the total Purchased Services and includes payments for custodial services, engineering services, attorney services, and other contractual services. Repair & Maintenance is 15% of the total for this category and funds the upkeep for the City's buildings, equipment, and grounds. Other components of this account group are the charges for utilities, postage, telephone and printing, and general liability.

### Fixed Charges

Fixed Charges are 20% of the operating budget and are comprised primarily of health, dental, workers' compensation and general liability claims costs, and vehicle maintenance and rental charges. Fifty-six percent (56%) of the Fixed Charges are for Insurance Fees & Premiums, Insurance Deductibles, and Insurance Claims, which are managed through the Employee Benefit Fund and the Risk and Insurance Fund. Twenty percent (20%) of the Fixed Cost group is for Payment-In-Lieu-of-Taxes (PILT) which is paid by the Enterprise Funds to the General Fund. Twenty percent (20%) is for vehicle maintenance and rental charges. The remainder of the cost is for Employee Programs and Building & Other Rentals.

### Debt Service

This account group is for repayment on all bonded debt or any lease-purchase agreements and is 1% of the operating budget.



In the Water Enterprise, the City's payment for the revenue bond debt to pay the raw water bonds for the Windy Gap Project is budgeted. These bonds are not City debt, but a debt of the Northern Colorado Water Conservancy District. The City incurred a liability for a share of the debt payments. If the enterprise were to not make the payments, the District could impose a mill levy on City residents to retire the debt. A reserve has been established in the full amount of the liability to defease this obligation.

Not included in the operating budget discussion, but included in the debt category for the Other Entity Funds, are debt payments through the Special Improvement District #1 (SID), and the Loveland Urban Renewal Authority (LURA).

The payments in the SID are for bonded debt to fund infrastructure improvements within the District. Funding for the District is from special assessments on property in the District. The City is the sponsoring agency for the District, but does not have any legal obligation towards this debt.

The payments in the LURA are for bonded debt incurred by the Metropolitan Improvement District, created on the east side of the City, to fund public improvements and regional improvements within the District. LURA funds, from tax increment financing will partially fund these projects based on the agreement with the Metropolitan District.

# Debt Service & Financial Obligations

Payments on all of the City of Loveland's long-term obligations are included in debt service. This includes revenue bonds and lease purchase agreements. Also included are the City's obligations for debt issued by other entities for the Windy Gap project.

Outstanding bonds as of December 31, 2009, totaled \$246,450 for golf course construction. All bonds are considered to be self-supporting with revenues providing for adequate debt service coverage. Currently, the City's revenue bonds are rated as follows: *Moody's Investors Service, A1: Standard and Poor, A+*.

The City also has a number of lease-purchase agreements for equipment or facilities. Payments are made as part of operating budgets. Because of our financial planning practices and because the amounts are small, they do not adversely affect other parts of the operating budgets.

## Legal Debt Limit

The City of Loveland is a home rule city. The Colorado Revised Statutes provides that general obligation indebtedness for all purposes shall not at any time exceed 3% of actual value, as determined by the County Assessor, of the taxable property in the City. The exception is debt that may be incurred in supplying water. The City's debt is within the legal debt limit as demonstrated by the table.

2010 Actual Value	\$6,982,154,815
Debt Limit: 3% of Actual Value	\$209,464,644
Bonded Debt Applicable To Limit	\$0

## Bond Issues

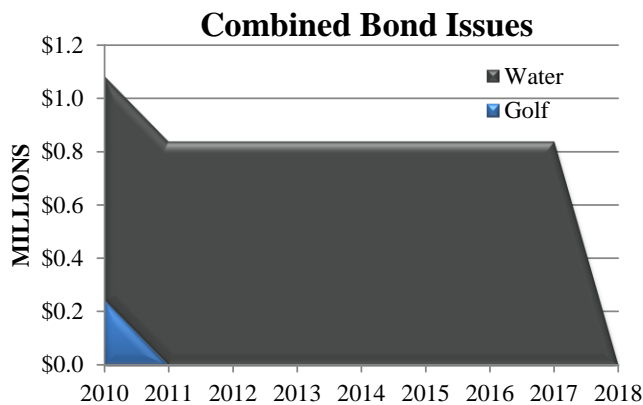
### Bond Balances

	Balance	Payments Due		Maturity
Revenue Bonds:	12/31/09	2010	2011	Date
Raw Water <sup>(1)</sup>	-	826,266	826,236	2017
Golf Course <sup>(2)</sup>	246,450	246,450		2010
<b>Bond Total</b>	<b>\$246,450</b>	<b>\$1,072,716</b>	<b>\$826,236</b>	

Notes:

<sup>(1)</sup>The Municipal Subdistrict of the Northern Colorado Water Conservancy Dist. holds the debt for the Windy Gap project. Loveland's responsible for 1/12 of the payments & has established a reserve to fund them.

<sup>(2)</sup>The City of Loveland refunded the original Golf Course COPs with revenue bonds on Sept. 15, 1998.



## Lease Purchases

	Payments Due		Total Max	Maturity
Lease Purchases:	2010	2011	Payment Liability <sup>(1)</sup>	Date
Library Computer System	55,143	-	55,143	2010
Golf GPS System	71,460	71,460	236,885	2012
<b>Total</b>	<b>\$126,603</b>	<b>\$71,460</b>	<b>\$292,028</b>	

Note: <sup>(1)</sup> This is the total payment liability from 2010 to the end of the payments.



# FINANCIAL MASTER PLAN

*This section includes:  
the Comprehensive Master Plan;  
the Vision Statements;  
the Guiding Principles;  
and, the Capital Program Overview for all  
funds.*

FINANCIAL MASTER PLAN



# *Financial Master Plan Summary*

The City of Loveland Charter requires, as a part of the budget submission, the 5-Year Capital Program. The Capital Program is a separate section to this document which satisfies this requirement. As policy, staff has expanded this requirement to include operations expense and has developed the City of Loveland Financial Master Plan.

This Financial Master Plan is updated annually in conjunction with the budget process, or as needed during the year. The Plan is used for discussions with Council on policy priorities at the beginning of the budget process, and provides a long-term planning tool for the City departments for service development. It also forecasts the resources that will be available for service increases or improvements. The Plan is designed to insure that operating revenues for new services, or new capital expansions, will be available in future years to maintain the new buildings or equipment or operate the expanded service after they have come online.

## **What is a Financial Master Plan?**

- It is a multi-year planning instrument that enables the City to forecast the financial implications of emerging issues and trends and direct our resources to meet specific and achievable goals.
- It encompasses the policy direction and priorities of Council.
- It projects resources for the next five years and forecasts compliance with the Amendment 1, also known as TABOR (Taxpayers' Bill of Rights), restrictions.
- It is a living document that enables management and Council to make funding decisions for service delivery and capital requests in a more predictable manner.
- It is a flexible guide to the future revenues and expenditures in the City.
- It is the basis for the development of future budgets.
- It notifies Council when projected revenues are insufficient to cover the projected expenses for priority projects. In order to balance the budgets, Council can make decisions based on a combination of the following options:
  - Cut projected operating or capital expenses by a critical review of departmental budgets.
  - Move projects or services funded in the plan to later years.
  - Increase revenue by increasing or enacting new fees or by proposing new taxes to voters.
  - Reduce the amount of required reserve.
  - Adjust the assumptions used in the forecast model.

The Special Revenue Funds are primarily capital in nature and have dedicated funding sources, as do the Enterprise Funds, so these fund groups are not included in the plan. The Internal Service Funds are funded through internal services charges. The General Fund portion is included within the operating budgets of the General Fund Departments. For these reasons, only the General Fund portion is discussed in this chapter.

The Plan may change significantly from year to year, due to changes in the local economy that will impact the revenue stream, changes in Council policies or goals, or legislative changes at the state and federal level that impact service provisions or available revenues.

The City uses the Comprehensive Master Plan as its guiding document for both financial planning, and development of the City's Logic Model. The Logic Model is a strategic operations planning guide that incorporates outcome based performance measurement, to provide the City a method of tracking progress towards the completion of the master plan goals. The vision statements and guiding principles of the Comprehensive Master Plan are shown below, followed by the Financial Master Plan for the General Fund.

### City's Performance Measures and Logic Model

An extensive 15-month public process that incorporated all segments of the community amended vision statements and guiding principles of the Comprehensive Master Plan in 2004 and 2005. Those vision statements and guiding principles were founded in the work of a public process known as the Agenda for the 90's when the first slogan statement and vision statements for the community were developed. The 2004 public process captured the work that was applicable in the 90's and updated the statements for the change that had occurred to shape the 20-30 year vision for the community. A number of community volunteers driven by a 28 member steering committee and staff members invested 7,300 hours in setting the path for the community through 2030.

The City's performance measures were generated with the help of the logic model format organized into six topic areas based on the six vision statements, as recommended to be amended, that were adopted previously by the City Council in 2002 along with Loveland's vision slogan.

Each topic area is further divided into functional or component areas most closely related to the adopted vision statements, as amended, and framed as guiding principles. These functional areas generally align with the elements outlined in the Plan Organizational Chart. The topic areas form the basis for the hierarchical organization (guiding principles, goals, objectives, etc.) incorporated into the general plan organizational framework.

**Vision Statement 1: Loveland is a community that is characterized by welcoming neighborhoods with diverse housing opportunities that create a sense of individual belonging.**

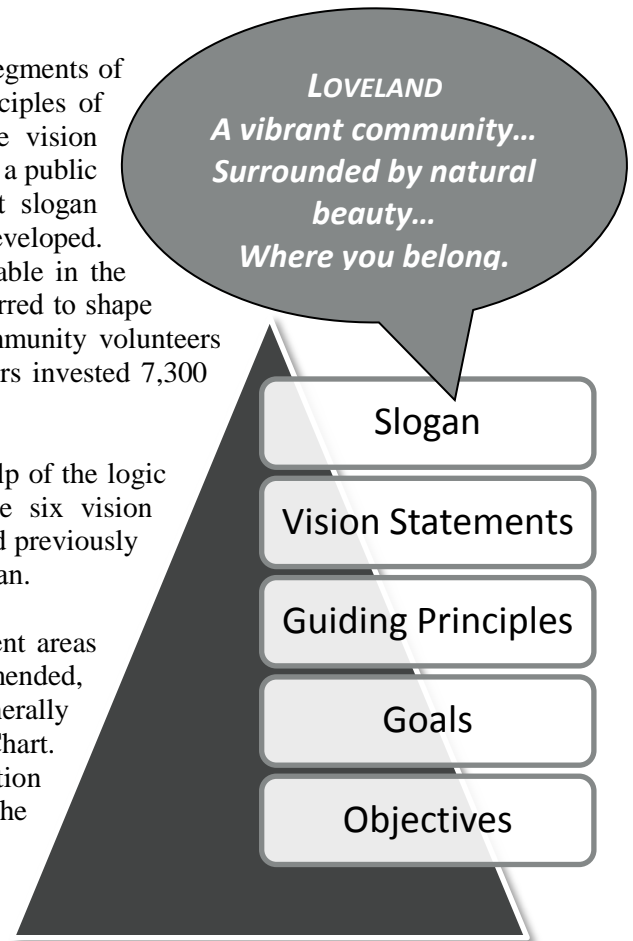
- *Guiding Principle 1:* Foster attractive development that enhances Loveland's built environment and encourage development that is sensitive to the distinctive character of Loveland.
- *Guiding Principle 2:* Encourage the development of a full range of housing types and a mix of housing densities throughout the city that are convenient to employment centers and quality public and private facilities and that meet the needs of all age and socio-economic groups.
- *Guiding Principle 3:* Formulate appropriate strategies and policies for geographic areas within Loveland needing redevelopment, renewal, and/or more detailed planning analysis, such as the Downtown, districts, corridors, neighborhoods, community separators, and transit-oriented developments.

**Vision Statement 2: Loveland is a community that embraces the heritage and natural beauty of the region and values its strategic location.**

- *Guiding Principle 4:* Preserve features of significant architectural, scenic, cultural, historical, or archaeological interest and promote awareness and appreciation of Loveland's heritage.
- *Guiding Principle 5:* Protect regional lands and lands within the Loveland GMA that have important natural resource, recreational, agricultural, and viewshed values from encroachment by the human-built environment.

**Vision Statement 3: Loveland is a well-planned and environmentally-sensitive community where all citizens are safe, secure and have equal access to services and amenities, including recreational and cultural activities.**

- *Guiding Principle 6:* Ensure that the City's recreation facilities and programs, parks, trail system, and golf facilities and programs remain an integral part of the community through an abundance of offerings, both structured and unstructured, that satisfy the community's leisure-time needs.
- *Guiding Principle 7:* Provide for the cultural needs of Loveland's citizens and visitors through a variety of cultural, visual and performing arts facilities, programs, and activities.



- *Guiding Principle 8A:* Provide, establish, and sustain innovative community policing programs in accordance with nationally-recognized accreditation standards and maintain the necessary facilities to enable those programs.
- *Guiding Principle 8B:* Protect life and property through adequate and strategically-located fire and rescue facilities coupled with a wide range of emergency fire and rescue-related services and programs.
- *Guiding Principle 8C:* Provide the necessary facilities and programs to protect the citizens of the Thompson Valley Health Services District through Thompson Valley Emergency Medical Services (EMS).
- *Guiding Principle 8D:* Sustain the policies, programs, and procedures related to hazards risk assessment and mitigation and engage in emergency preparedness planning through the integration of the City's adopted emergency management notification and response procedures.
- *Guiding Principle 9:* Guide the development of the community within the Loveland Growth Management Area in order to meet present and future needs, while protecting the health, safety, order, convenience, prosperity, energy and resource conservation, and the general welfare of the citizenry.

**Vision Statement 4: Loveland is a community with an integrated system of technology, utility and transportation networks that support a vital economy; and that coordinates with the plans of other regional governmental entities.**

- *Guiding Principle 10A:* Recognize Loveland's importance and impact as a major urban area within the northern Colorado region and support regional multi-modal transportation options and air quality maintenance efforts.
- *Guiding Principle 10B:* Plan a safe, efficient, continuous, coordinated, and convenient multi-modal transportation system that serves the current needs of the community and establishes the foundation for a transportation system that is sustainable for future generations.
- *Guiding Principle 10C:* Formulate appropriate strategies and policies that ensure that the Fort Collins-Loveland Municipal Airport is developed and operated in a manner compatible with its surrounding land uses and community goals.
- *Guiding Principle 11A:* Ensure that the general government facilities necessary to support new development meet or exceed the level-of-service standards adopted by the City.
- *Guiding Principle 11B:* Ensure that the community water facilities necessary to support new development meet or exceed the level-of-service standards adopted by the City.
- *Guiding Principle 11C:* Ensure that the community power facilities necessary to support new development meet or exceed the level-of-service standards adopted by the City.
- *Guiding Principle 11D:* Ensure that the community wastewater facilities necessary to support new development meet or exceed the level-of-service standards adopted by the City.
- *Guiding Principle 11E:* Ensure that the community stormwater utility facilities necessary to support new development meet or exceed the level-of-service standards adopted by the City.
- *Guiding Principle 11F:* Encourage community investment in the most advanced communications technologies available in an effort to stimulate economic development and meet the current and future needs of citizens, business, and government.
- *Guiding Principle 12:* Encourage a pattern of compact and contiguous development that directs growth to where infrastructure capacity is available, or committed to be available in the future, and take into account the adopted plans of, and agreements with, adjacent local governments to the extent that they reflect extra-jurisdictional interests.

**Vision Statement 5: Loveland is a community that is a continuously developing partnership of citizens, business, health, and educational communities; with a stable and diverse economic base that offers ample employment and business opportunities to all.**

- *Guiding Principle 13:* Promote the adequate provision of employment opportunities in an effort to sustain the economic health of Loveland and the northern Colorado region.
- *Guiding Principle 14:* Foster a system of education that meets the needs of the entire community.
- *Guiding Principle 14A:* Foster a system of elementary and secondary education that meets the needs of the entire community by teaching basic skills and creativity/critical thinking, by creating a sense of safety and belonging, and by facilitating the school-to-life transition.
- *Guiding Principle 14B:* Foster the development of post-secondary education opportunities that meet the academic, career technical, and lifelong education needs of the entire community.



- *Guiding Principle 14C:* Provide adequate library facilities and services that serve as the information center of the community, are accessible and active in outreach to people of all ages and backgrounds, and provide a diverse collection of resources and services that informs, educates, entertains, culturally enriches, bridges the past to the future, and connects one community resource with another.
- *Guiding Principle 15:* Recognize that all levels of government, along with the nonprofit and private sectors, play an important role in creating and implementing those policies and practices that support the responsible growth and development of the community.

**Vision Statement 6: Loveland is a community that encourages active public involvement and is responsive to the health and human services needs of its citizens.**

- *Guiding Principle 16:* Ensure that Loveland is a healthy community whose citizens live a healthy lifestyle, are well-informed about health issues, and have access to preventive, medical, and mental health programs and services.
- *Guiding Principle 17:* Provide the needed network of human services and outreach to ensure that all citizens, including special populations, can achieve their full potential and be self-sufficient.
- *Guiding Principle 18:* Engage, empower, inform, and educate citizens through meaningful public participation processes that encourage community and stakeholder collaboration in the decision-making process.

**Logic Models**

Logic models are in a separate document. However, the logic model has been incorporated in the budget document by extracting the department and divisions end outcomes in the detail pages that follow the department tab. The guiding principles are cross referenced by using “GP - #, letter” to demonstrate the link between the strategic and operational planning.





# *General Fund Overview*

The finance master plan is General Fund specific and is very helpful with regard to planning for the financial position of this fund given a set of assumptions. The paragraphs below highlight the assumptions and are intended to assist the reader with understanding the basis for projecting the financial position of the General Fund over the next 10 years.

## **Forecast Assumptions**

The forecast of the Consumer Price Index (CPI) and Local Growth Factor used for the TABOR limit are based on the historical average the City has experienced. Actual amounts are not known until the month of March following the end of an individual fiscal year. The forecasted rate for the CPI is 1.5% in 2010-2012, 2.5% in 2013-2016, and 3.0% for the remaining years. The Local Growth Factor is 1.5% in 2010, based on the property valuations from the County Assessor, and are forecasted to be 0.9% in 2011, 3.5% in 2012, and 4.1% in the remaining years, representing the City's historical average.

## **Revenue Assumptions**

- By State law, the Property Assessor is required to reassess all property values every two years to meet the requirements of the Gallagher Amendment to the State Constitution. Historically, the City has experienced growth in assessments of 5.8% in non-reassessment years and 13.6% in reassessment (Gallagher) years. The property tax revenues assume the millage rate (property tax rate) will remain the same throughout the Plan and revenues will increase by the same amount as the property assessments.
- The City's sales tax base for 2011 is projected to increase 1.5%, with additional revenue from a reduction in the vendor fee netting an increase of 3.2%, 3.0% in 2012 and increasing to 4.0% in the remaining years of the Plan.
- Use taxes increase significantly at a rate of 35.0% in 2011 as consumers return to the car market and residential building begins to resume; 2.4% in 2012, 1.8% in 2013 and 1.9% in 2014 and 2.0% in 2015.
- All other taxes increase 3.0% in 2011-2015.
- Intergovernmental revenue increases at a rate of 2.5% in 2011-2015.
- User fees increase by 3.5% each year of the Plan.
- PILT increases are flat in 2010, with over 6.0% increases in 2011-2013, primarily due to significant forecast increases on the Power Enterprise and projected at 3.0% for most remaining years in the Plan.
- Interest is calculated at 2.0% of the expected beginning balance in 2011 and 2.3% in the remaining years of the Plan.
- The TABOR excess projections are preliminary and will vary depending on the CPI and local growth percentage for each year and actual revenues.

## **Expense Assumptions**

- 2011 Budget is the City Manager's Recommended Budget for the departments and serves as the basis for projecting all the future years' expenditures.
- Department base budgets in each of the following years are increased 3.5% from the previous year's amount.
- The street construction General Fund portion is funded at the amount necessary to match Capital Expansion Fee contribution. The source of the General Fund contribution is excess TABOR revenues the voters have allowed the City to retain.
- The operations impact of the capital projects included in the Capital Program are added to the year when the impact is expected to begin and then escalated annually at the same percentage as the other departmental expenditures.

## **Required Reserve Assumptions**

- The required balance includes the TABOR 3.0% Emergency Operating Reserve; a Council Contingency Reserve of \$100,000; an unfunded liability reserve of \$200,000; a Library Reserve of \$125,030; a reserve for replacement of the Police communication consoles of \$616,000; a reserve to fund the third year of the SAFER Grant at \$42,600 in the first year and a total of \$134,800 over three years since the City has to pay

the entire amount in the third year; projected revenues which are above the TABOR cap and not currently designated toward specific projects; and the amount of Council Capital Reserve not currently designated for specific projects. The ability to keep and spend TABOR excess revenue and use this revenue for police, fire, street construction and maintenance, and parks construction and maintenance was approved by the voters in the November 2001 election. This approval expires at the end of the 2012 budget year.

- The TABOR 3.0% Emergency Operating Reserve is a requirement of Article X, Section 20 of the State Constitution, which mandates government reserve 3.0% of the current year operating costs, excluding bonded debt, to be used for declared emergencies only.
- The Contingency Reserve is established to provide a funding source for small one-time projects, which could not have been anticipated during the development of the annual budget.
- The unfunded liability reserve provides resources in the event payouts for accrued leave or other unfunded liabilities exceed budgeted resources in any one year.
- The Library Reserve is for donations or endowments given to the Library that have not yet been appropriated.
- The Fire Reserve Fund was established to accumulate savings from a contribution reduction to the previously overfunded Consolidated Volunteer Pension Fund. The contribution was reduced to the actuarially required contribution. The savings is being accumulated to pay for the third year of the part time firefighters wages that were paid for in the first two years by the SAFER Grant.
- The Police Communications Reserve is to save for partial funding to replace the dispatch communication consoles in 2013.
- The Council Capital Reserve was established by ordinance in 2005. The ordinance requires setting aside 5.0% of all tax revenue under the TABOR revenue cap for capital projects. The ordinance will sunset in 2015. The Recommended Budget requests Council to reduce the set-aside to 1.5% for five years.
- In the forecast, the City is projected to go under the TABOR limit beginning 2010 and in all remaining years of the Plan. However, the projections are only under the limitation by a maximum of 3.0% in any one year. Changes in the economy or a small return to the building growth experienced in prior years will result in the City being over the limitation.

### Analysis

The Plan as presented shows there is no funding available for operating increases in the near term. However, the operations costs for expanded facilities in the Capital Program are included. The policy of having the unreserved balance equal 6.0% of revenue is substantially met through 2012, but is not met in any year after that. Based projected ending balance there will be difficult decisions staff and City Council will have to make in the near term. Policy issues outside of the Capital Program that are being discussed by staff are:

- Increasing Police Department staffing due to growth in the City;
- Increasing Fire Department staffing to have three employees on each engine;
- Adequately funding street rehabilitation and transportation to meet projected growth;
- Increasing staffing in all departments to maintain current service levels due to growth in the community; and,
- Providing adequate space for City employees.

There is not enough revenue in the Plan to fully fund all of these policy objectives. The decisions to balance this diverse set of requests will need to be made within the available dollars shown in the Plan to ensure the financial stability of the organization. As mentioned earlier, Council and staff can change the scenario presented in this plan by:

- Increasing revenue as compared to the current assumptions;
- Increasing the spacing between new capital projects to reduce new operating costs over the short term;
- A reduction in current programs; and/or,
- Reducing the scope of the Capital Program.

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## Finance Master Plan

	2009 Actual	2010 Adopted Budget	2010 Projected Budget	2011 Projected
<b>Beginning Fund Balance</b>	<b>28,776,600</b>	<b>22,646,850</b>	<b>27,917,577</b>	<b>22,389,510</b>
<b>REVENUES</b>				
Property Tax	7,716,065	7,707,960	7,707,960	7,713,860
Current Sales Tax Base	29,113,370	29,150,020	29,150,020	30,315,800
Use Tax	3,254,315	2,953,570	2,953,570	3,801,120
Other Taxes	2,519,572	2,519,320	2,519,320	2,636,000
Intergovernmental	5,182,380	5,263,340	6,459,250	6,267,300
Licenses & Permits	1,248,207	922,890	922,890	1,069,800
User Fees	3,099,618	3,131,050	3,131,050	3,610,480
Fines & Forfeits	1,060,985	968,500	968,500	962,400
Interest	749,592	520,680	520,680	447,790
Others	1,059,736	410,300	464,180	346,380
Internal Service Transfers	2,611,350	2,019,210	2,059,840	2,059,840
PILT	3,808,571	3,969,080	3,969,080	4,195,390
Local Improvement Fund - Fund Balance	359,983	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 61,783,745</b>	<b>\$ 59,535,920</b>	<b>\$ 60,826,340</b>	<b>\$ 63,426,160</b>
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>\$ 90,560,345</b>	<b>\$ 82,182,770</b>	<b>\$ 88,743,917</b>	<b>\$ 85,815,670</b>
<b>EXPENDITURES</b>				
Legislative	92,527	125,880	125,880	125,880
Executive & Legal	1,867,244	1,602,330	1,602,330	1,646,760
Community & Business Relations	276,820	282,660	304,050	288,690
Cultural Services	1,248,068	1,105,490	1,117,400	1,125,890
Development Services	3,057,459	2,865,610	3,643,460	2,784,780
Finance	2,089,800	2,245,660	2,249,660	2,233,140
Fire & Rescue	7,908,166	7,228,670	7,634,080	7,646,300
Human Resources	1,054,627	1,121,060	1,121,060	1,004,320
Information Technology	3,046,033	2,485,250	2,604,880	2,521,020
Library	2,705,755	2,300,110	2,349,170	2,331,680
Parks & Recreation	6,774,940	6,687,510	6,732,140	7,216,700
Police	15,159,373	15,363,650	15,598,180	15,989,400
Public Works	9,933,419	9,506,440	10,328,110	10,753,360
Non-Departmental	1,246,190	1,334,880	650,340	1,316,080
Transfers	385,980	105,100	159,890	205,100
Commercial Incentive Program	500,000	350,000	758,870	350,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,346,400</b>	<b>\$ 54,710,300</b>	<b>\$ 56,979,500</b>	<b>\$ 57,539,100</b>
<b>NET OPERATING REVENUES (LOSS)</b>	<b>\$ 4,437,345</b>	<b>\$ 4,825,620</b>	<b>\$ 3,846,840</b>	<b>\$ 5,887,060</b>
<b>CAPITAL</b>				
Net Capital Expense	3,068,382	1,940,980	3,308,480	3,386,440
Street Construction Projects	1,452,832	1,595,890	2,525,270	749,780
Olsen Annexation	-	-	-	-
School District Pool Contribution	-	-	650,000	-
Internal Loan Repayment	218,250	167,780	179,940	191,750
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 5,296,368</b>	<b>\$ 6,234,870</b>	<b>\$ 9,374,910</b>	<b>\$ 6,705,620</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (859,023)</b>	<b>\$ (1,409,250)</b>	<b>\$ (5,528,070)</b>	<b>\$ (818,560)</b>
Ending Fund Balance	27,917,577	21,237,600	22,389,507	21,570,950
Required Balance	14,354,148	10,623,786	11,994,685	11,235,558
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ 13,563,429</b>	<b>\$ 10,613,814</b>	<b>\$ 10,394,822</b>	<b>\$ 10,335,392</b>
<b>Reserve Policy Requirement (6% of Revenue)</b>	<b>\$ 3,707,025</b>	<b>\$ 3,572,155</b>	<b>\$ 3,649,580</b>	<b>\$ 3,805,570</b>
<b>Amount Above (Under) Policy</b>	<b>\$ 9,856,404</b>	<b>\$ 7,041,659</b>	<b>\$ 6,745,241</b>	<b>\$ 6,529,822</b>

2012 Projected	2013 Projected	2014 Projected	2015 Projected
\$21,570,950	\$17,531,150	\$13,093,530	\$8,207,070

7,405,310	7,405,310	7,701,520	8,148,210
31,225,270	32,474,280	33,773,250	35,124,180
3,891,590	3,959,690	4,033,740	4,114,410
2,715,080	2,796,530	2,880,430	2,966,840
6,423,980	6,584,580	6,749,190	6,917,920
1,101,890	1,134,950	1,169,000	1,204,070
3,736,850	3,867,640	4,003,010	4,143,120
967,210	972,050	976,910	981,790
701,060	701,250	589,210	410,350
358,500	371,050	384,040	397,480
2,131,930	2,206,550	2,283,780	2,363,710
4,475,450	4,796,500	4,975,260	5,149,350
-	-	-	-
<b>\$ 65,134,120</b>	<b>\$ 67,270,380</b>	<b>\$ 69,519,340</b>	<b>\$ 71,921,430</b>
<b>\$ 86,705,070</b>	<b>\$ 84,801,530</b>	<b>\$ 82,612,870</b>	<b>\$ 80,128,500</b>

125,880	125,880	125,880	125,880
1,704,400	1,764,050	1,825,790	1,889,690
298,790	309,250	320,070	331,270
1,165,300	1,206,090	1,248,300	1,654,790
2,882,250	2,983,130	3,087,540	3,195,600
2,311,300	2,392,200	2,475,930	2,562,590
7,913,920	8,190,910	8,477,590	9,715,310
1,039,470	1,075,850	1,113,500	1,152,470
2,609,260	2,700,580	2,795,100	2,892,930
2,509,610	2,597,450	2,688,360	2,782,450
7,718,680	7,991,830	8,271,540	8,561,040
16,653,030	17,235,890	17,839,150	18,463,520
11,212,730	11,605,180	12,011,360	12,801,930
1,362,140	1,409,810	1,459,150	1,510,220
212,280	219,710	227,400	235,360
350,000	350,000	350,000	350,000
<b>\$ 60,069,040</b>	<b>\$ 62,157,810</b>	<b>\$ 64,316,660</b>	<b>\$ 68,225,050</b>
<b>\$ 5,065,080</b>	<b>\$ 5,112,570</b>	<b>\$ 5,202,680</b>	<b>\$ 3,696,380</b>

5,521,550	4,609,700	6,087,060	4,664,630
902,320	427,860	400,000	362,000
-	442,000	-	-
-	-	-	-
191,750	1,291,750	1,342,750	1,389,950
<b>\$ 9,104,880</b>	<b>\$ 9,550,190</b>	<b>\$ 10,089,140</b>	<b>\$ 8,714,620</b>
<b>\$ (4,039,800)</b>	<b>\$ (4,437,620)</b>	<b>\$ (4,886,460)</b>	<b>\$ (5,018,240)</b>
17,531,150	13,093,530	8,207,070	3,188,830
9,966,288	8,369,408	6,813,548	5,363,178
<b>\$ 7,564,862</b>	<b>\$ 4,724,122</b>	<b>\$ 1,393,522</b>	<b>\$ (2,174,348)</b>
<b>\$ 3,908,047</b>	<b>\$ 4,036,223</b>	<b>\$ 4,171,160</b>	<b>\$ 4,315,286</b>
<b>\$ 3,656,815</b>	<b>\$ 687,899</b>	<b>\$ (2,777,638)</b>	<b>\$ (6,489,634)</b>



## Finance Master Plan

	2009 Actual	2010 Adopted Budget	2010 Projected Budget	2011 Projected
<b>CALCULATION OF REQUIRED BALANCE</b>				
TABOR Excess Reserves Beginning Balance 2003-2012	8,423,404	5,824,693	7,442,966	4,917,696
Street Construction	(1,452,832)	(1,595,890)	(2,525,270)	(749,780)
<b>TABOR Excess Reserve Ending Balance 2003-2012</b>	<b>\$ 7,442,966</b>	<b>\$ 4,228,803</b>	<b>\$ 4,917,696</b>	<b>\$ 4,167,916</b>
TABOR Excess Reserves Beginning Balance 2013	-	-	-	-
Projected Tabor Annual Excess	-	-	-	-
Utility Fee From Tabor Excess	-	-	-	-
Street Construction	-	-	-	-
<b>TABOR Excess Reserve 2013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
TABOR 3% Emergency	1,737,100	1,717,220	1,790,720	1,797,500
Council Contingency	100,000	100,000	-	100,000
Unfunded Liability	125,000	125,000	125,000	200,000
Equipment Replacement	150,000	-	-	-
Fire Reserve for Third Year of SAFER Grant	-	-	42,600	46,100
Library Reserve	134,721	125,031	116,218	125,031
Police Communication Console Replacement	408,000	512,000	512,000	616,000
Telephone Switch Reserve	261,460	261,460	261,460	-
<b>Required Reserves</b>	<b>\$ 2,916,281</b>	<b>\$ 2,840,711</b>	<b>\$ 2,847,998</b>	<b>\$ 2,884,631</b>
Council Reserve Beginning Balance	3,457,422	1,623,172	3,994,901	4,228,991
Annual Council Set-Aside (5% Tax Revenue)	1,980,570	2,098,880	2,098,880	1,045,770
Loveland High School Swimming Pool	-	-	(650,000)	-
Downtown Infrastructure Improvements	(1,224,841)	-	(367,500)	(900,000)
Milner/Schwartz House Renovation	-	-	(42,700)	-
Juniper Place Fee Waivers	-	-	(59,790)	-
Putlack Fee Waivers	-	-	(14,860)	-
Art Space Pre-Construction	-	-	(550,000)	-
Intra-Fund Loan Repayment on Land Purchase	(218,250)	(167,780)	(179,940)	(191,750)
<b>Council Reserve Ending Balance</b>	<b>\$ 3,994,901</b>	<b>\$ 3,554,272</b>	<b>\$ 4,228,991</b>	<b>\$ 4,183,011</b>
<b>REQUIRED BALANCE</b>	<b>\$ 14,354,148</b>	<b>\$ 10,623,786</b>	<b>\$ 11,994,685</b>	<b>\$ 11,235,558</b>

2012 Projected	2013 Projected	2014 Projected	2015 Projected
4,167,916	3,265,596	2,837,736	2,437,736
(902,320)	(427,860)	(400,000)	(362,000)
<b>\$ 3,265,596</b>	<b>\$ 2,837,736</b>	<b>\$ 2,437,736</b>	<b>\$ 2,075,736</b>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1,875,250	1,948,100	1,997,280	2,114,190
100,000	100,000	100,000	100,000
200,000	200,000	200,000	200,000
250,000	250,000	250,000	250,000
46,100	-	-	-
125,031	125,031	125,031	125,031
-	-	-	-
-	-	-	-
<b>\$ 2,596,381</b>	<b>\$ 2,623,131</b>	<b>\$ 2,672,311</b>	<b>\$ 2,789,221</b>
4,183,011	4,104,311	2,908,541	1,703,501
1,063,050	1,095,980	1,137,710	1,184,670
-	-	-	-
(950,000)	(1,000,000)	(1,000,000)	(1,000,000)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(191,750)	(1,291,750)	(1,342,750)	(1,389,950)
<b>\$ 4,104,311</b>	<b>\$ 2,908,541</b>	<b>\$ 1,703,501</b>	<b>\$ 498,221</b>
<b>\$ 9,966,288</b>	<b>\$ 8,369,408</b>	<b>\$ 6,813,548</b>	<b>\$ 5,363,178</b>

# FUND SUMMARIES

*This section provides:*

*summaries of the City's fund types, showing the primary services provided and the major sources of revenue;*

*a list of the full-time equivalent positions by department or division;*

*and, the impact of Amendment 1 (TABOR) restrictions on the City's budget.*



# *Fund Summaries*

The following tables present revenue and expenditure summaries by department for the four main fund types: the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds. These summaries are in gross budget form. Explanations for expenditure variances and detailed information regarding each department/division can be found in the Department Summary section.

The Fund Summary Schedule provides a view of the City finances across all funds included in the City's Total Budget. It is followed by four tables, one for each of the four major fund groups, along with additional detail of functions and services provide within the fund group.

The **General Fund** is where most services to the public provided by the City are budgeted. This includes police and fire services, parks, recreation and leisure services, services to the development community, and public works functions that maintain the existing street system.

The **Internal Service Funds** provide services to City departments. These include fleet maintenance and replacement, employee insurance benefits and City insurance costs for workers' compensation and general liability costs.

**Enterprise Funds**, by law, must be self-supporting. Included in this group are the City utilities providing water, wastewater, stormwater and electric service, the solid waste and recycling operations, and three City-owned golf courses.

The **Special Revenue Fund** group is for programs that by Council policy have dedicated revenue sources to achieve specific purposes.

## Fund Summary Schedule

<b>Gross Budget</b>	<b>General Fund</b>	<b>Internal Service Funds</b>	<b>Enterprise Funds</b>	<b>Special Revenue Funds</b>	<b>Total City Budget</b>	<b>Other Entity Funds</b>	<b>Total All Funds</b>
<b>Beginning Balance</b>	<b>\$22,389,510</b>	<b>\$15,658,660</b>	<b>\$ 63,010,530</b>	<b>\$43,945,920</b>	<b>\$ 145,004,620</b>	<b>\$ 3,122,290</b>	<b>\$ 148,126,910</b>
<b>Revenues</b>							
Taxes	44,466,780	-	-	1,428,000	45,894,780	12,212,690	58,107,470
Intergovernmental	6,267,300	-	-	859,840	7,127,140	1,889,220	9,016,360
Impact Fees	-	-	3,982,220	4,524,240	8,506,460	-	8,506,460
User Fees/Permits/Fines	5,642,680	15,891,120	9,697,510	1,975,970	33,207,280	910,900	34,118,180
Interest	447,790	306,300	1,466,220	856,710	3,077,020	41,490	3,118,510
Other	4,541,770	-	293,190	2,000	4,836,960	-	4,836,960
Utility Charges	-	-	62,937,840	-	62,937,840	-	62,937,840
Utility Other	-	-	1,819,340	-	1,819,340	-	1,819,340
Transfers	2,059,840	100,000	643,900	5,928,290	8,732,030	-	8,732,030
<b>Total Revenue</b>	<b>\$63,426,160</b>	<b>\$16,297,420</b>	<b>\$ 80,840,220</b>	<b>\$15,575,050</b>	<b>\$ 176,138,850</b>	<b>\$15,054,300</b>	<b>\$ 191,193,150</b>
<b>Total Resources</b>	<b>\$85,815,670</b>	<b>\$31,956,080</b>	<b>\$ 143,850,750</b>	<b>\$59,520,970</b>	<b>\$ 321,143,470</b>	<b>\$18,176,590</b>	<b>\$ 339,320,060</b>
<b>Appropriations</b>							
Legislative	125,880	-	-	-	125,880	-	125,880
Executive/Legal	1,648,510	-	-	-	1,648,510	-	1,648,510
Comm. & Bus. Relations	288,690	-	-	-	288,690	-	288,690
Cultural Services	1,153,890	-	-	553,680	1,707,570	-	1,707,570
Development Services	2,784,780	-	-	329,840	3,114,620	-	3,114,620
Finance	2,233,140	2,277,690	1,995,420	-	6,506,250	12,264,130	18,770,380
Fire & Rescue	7,837,730	-	-	-	7,837,730	-	7,837,730
Human Resources	1,004,320	10,860,260	-	-	11,864,580	-	11,864,580
Information Technology	3,037,140	-	-	261,460	3,298,600	-	3,298,600
Library	2,361,580	-	-	-	2,361,580	-	2,361,580
Parks & Recreation	8,510,040	-	2,769,930	4,731,870	16,011,840	14,250	16,026,090
Police	16,198,110	-	-	-	16,198,110	-	16,198,110
Public Works	10,861,760	3,862,510	7,851,340	7,294,310	29,869,920	1,698,110	31,568,030
Water & Power	-	-	75,630,050	-	75,630,050	-	75,630,050
Non-Departmental	1,666,080	-	-	382,460	2,048,540	-	2,048,540
Transfers	4,533,070	-	2,598,640	1,600,320	8,732,030	-	8,732,030
<b>Total Appropriations</b>	<b>\$64,244,720</b>	<b>\$17,000,460</b>	<b>\$ 90,845,380</b>	<b>\$15,153,940</b>	<b>\$ 187,244,500</b>	<b>\$13,976,490</b>	<b>\$ 201,220,990</b>
<b>Ending Balance</b>	<b>\$21,570,950</b>	<b>\$14,955,620</b>	<b>\$ 53,005,370</b>	<b>\$44,367,030</b>	<b>\$ 133,898,970</b>	<b>\$ 4,200,100</b>	<b>\$ 138,099,070</b>



# General Fund Summary

The General Fund is where most City services to the public are budgeted. These services include City administrative and legal services, police and fire protection, parks, recreation, library services, cultural activities, street maintenance and repair, mass transportation, and development review and regulation. Funding is transferred to the Capital Projects Fund to provide vertical construction, large building maintenance projects, road projects, major equipment purchases, and information technology improvements.

Over 70% of the funding for these services is through taxes, primarily sales and use taxes. The other funding sources are State revenue sharing through motor vehicle fees and road and bridge taxes, federal grants, user fees, various licenses and permits, fines, transfers from the Enterprise Funds for administrative services provided by General Fund agencies, and payments from all Enterprise Funds as payment-in-lieu-of-taxes (PILT) that would have been collected if these enterprises were private operations.

General Fund revenues are anticipated to increase slightly over the 2010 Adopted Budget. The increase is due to an increase of 1.5% in base sales tax collections and a change in policy to reduce vendor fees for collecting sales tax. However, collections are still only projected to be at 2008 levels. The 2010 projections for property taxes are flat to the actual activity, since an economic rebound appears to still be at least 18 months away. Additionally, charges for service are increasing with the addition of the expanded space at the Chilson Recreation and intergovernmental revenues are slightly higher due to the Congestion Management and Air Quality (CMAQ) Grant providing funding for the FLEX transit service to Longmont.

The services provided by the General Fund are labor-intensive. When transfers are excluded, personal services account for 71% of General Fund expenditures. Another 15% is in purchased services, primarily for repair and maintenance of City buildings, equipment and grounds. The remaining expenses are for supplies, vehicle maintenance and replacement and other equipment replacement.

Transfers account for 7% of the General Fund expenses. Eighty-six percent (86%) of the transfer expense is for capital projects with the remaining expenses for repayment of an Interfund loan, fee waivers for Habitat for Humanity construction, the General Fund allocation for unemployment claims and for payments to the Water and Power enterprises for the expense of billing the Street Maintenance Fee.

Within the projected ending balance are several reserves, some of which are restricted. The reserves include the Emergency Reserve required by the TABOR Amendment to the State Constitution; the balance of revenues which are over the TABOR revenue limitations, the Council Capital Reserve; a contingency reserve; an equipment replacement reserve; and an unfunded liability reserve, a reserve for Library donations, a reserve to fund the required match of the third year of the SAFER Grant in Fire & Rescue, and a reserve for the replacement of the Police Communication consoles. The amount of each reserve is listed below. The remainder of the ending fund balance is unrestricted, to be used for future operating costs and/or as a hedge against a sudden, unexpected decline in the economy and exceeds the policy of having the unrestricted balance equal 6% of revenue, by over \$5.5 million.

TABOR Emergency Reserve	\$1,794,730
TABOR Revenue Over Revenue Cap	4,167,920
Council Capital Reserve	4,733,010
Council Contingency Reserve	100,000
Unfunded Liability Reserve	200,000
SAFER Grant Reserve	46,100
Library Reserve	125,030
Police Communications Console Reserve	616,000
Unrestricted Balance	\$9,880,600

The TABOR Emergency Reserve is one of the requirements included in the TABOR Amendment to the State Constitution. Three percent (3%) of the total operating expenses must be reserved, and can only be appropriated by an ordinance declaring an emergency.

The TABOR Revenue Reserve is for revenues over the TABOR revenue limitations. The \$4,167,920 is the balance of revenues over the limitation that has not yet been appropriated by Council. The reserve is limited, by the ballot language, to Police and Fire, Street Construction and Maintenance, and Parks Construction and Maintenance.

The Council Capital Reserve, originally established by ordinance, required 10% of all tax revenue below the TABOR revenue limitations be set aside for capital projects. In 2005, Council passed an ordinance reestablishing the reserve for another five years, changing the set aside requirement to 5% of all tax revenue below the TABOR revenue limitations, and continuing the restriction requiring funds be used for capital projects. In 2009, Council passed an ordinance reestablishing the reserve for another five years, and broadening the uses to include operating programs and special programs in the first two years the ordinance is in effect. The enabling ordinance sunsets at the end of 2015. The Recommended Budget requests Council amend the ordinance again to set aside 1.5% for the next five years, in order to balance revenues and expenditures.

The Council Contingency Reserve is included each year for small projects that could not be foreseen in the budget development process. The Unfunded Liability Reserve is a contingency against a significant increase in staff turnover. As policy, employees are paid for vacation time and in some cases a portion of sick leave time that is unused at the time they leave City employment. The Library Reserve is for donations and endowments to the Library that are not yet appropriated. The Police Communications Reserve is to begin building fund balance to partially fund the replacement of the communication consoles anticipated to occur in 2013. In 2010, the City received the SAFER Grant which provided funding for the addition of part-time firefighters. Grant funding is available for two years, but the City is committed to funding the positions for a third year with City resources. Savings that have resulted in the amount of the City's payment for Firefighter Pension is placed in reserve through 2011 to fund the third year of the grant.

## General Fund

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 28,776,600</b>	<b>\$ 22,646,850</b>	<b>\$ 27,917,580</b>	<b>\$ 22,389,510</b>	
Taxes	42,603,322	42,330,870	42,330,870	44,466,780	5.0%
Licenses & Permits	1,248,207	922,890	922,890	1,069,800	15.9%
Intergovernmental	5,182,380	5,263,340	6,459,250	6,267,300	19.1%
Charges for Service	3,099,618	3,131,050	3,131,050	3,610,480	15.3%
Fines & Penalties	1,060,985	968,500	968,500	962,400	(0.6%)
Interest	749,592	520,680	520,680	447,790	(14.0%)
Other	4,868,308	4,379,380	4,433,260	4,541,770	3.7%
Transfers	2,971,333	2,019,210	2,059,840	2,059,840	2.0%
<b>Total Revenue</b>	<b>\$ 61,783,745</b>	<b>\$ 59,535,920</b>	<b>\$ 60,826,340</b>	<b>\$ 63,426,160</b>	<b>6.5%</b>
<b>Total Resources</b>	<b>\$ 90,560,345</b>	<b>\$ 82,182,770</b>	<b>\$ 88,743,920</b>	<b>\$ 85,815,670</b>	
<b>APPROPRIATIONS</b>					
Legislative	92,527	125,880	125,880	125,880	-
Executive/Legal	1,881,047	1,602,330	1,602,330	1,648,510	2.9%
Community & Business Relations	276,820	282,660	304,050	288,690	2.1%
Cultural Services	1,248,068	1,105,490	1,117,400	1,153,890	4.4%
Development Services	3,057,459	2,865,610	3,643,460	2,784,780	(2.8%)
Finance	2,089,800	2,245,660	2,249,660	2,233,140	(0.6%)
Fire & Rescue	7,946,453	7,413,280	7,818,690	7,837,730	5.7%
Human Resources	1,054,627	1,121,060	1,121,060	1,004,320	(10.4%)
Information Technology	3,150,350	3,084,380	3,204,010	3,037,140	(1.5%)
Library	2,705,755	2,310,010	2,359,070	2,361,580	2.2%
Parks & Recreation	6,924,090	7,870,620	8,096,250	8,510,040	8.1%
Police	15,281,636	15,618,720	15,853,250	16,198,110	3.7%
Public Works	10,062,502	9,804,840	10,626,510	10,861,760	10.8%
Non-Departmental	1,746,190	1,684,880	2,059,210	1,666,080	(1.1%)
Transfers	5,125,445	3,809,750	6,173,580	4,533,070	19.0%
<b>Total Appropriations</b>	<b>\$ 62,642,769</b>	<b>\$ 60,945,170</b>	<b>\$ 66,354,410</b>	<b>\$ 64,244,720</b>	<b>5.4%</b>
<b>EXPENSE BY CATEGORY</b>					
Personal Services	42,190,514	41,304,690	41,365,000	42,316,160	2.4%
Supplies	3,292,494	2,923,930	3,564,190	3,294,330	12.7%
Purchased Services	7,890,642	7,853,230	9,419,390	8,875,260	13.0%
Fixed Charges	3,030,768	2,766,190	3,174,060	3,292,520	19.0%
Debt Service	55,143	57,510	57,510	-	(100.0%)
Transfers	5,125,445	3,809,750	6,173,580	4,533,070	19.0%
Capital	1,057,763	2,229,870	2,600,680	1,933,380	(13.3%)
<b>Total Expense</b>	<b>\$ 62,642,769</b>	<b>\$ 60,945,170</b>	<b>\$ 66,354,410</b>	<b>\$ 64,244,720</b>	<b>5.4%</b>
<b>Ending Balance</b>	<b>\$ 27,917,576</b>	<b>\$ 21,237,600</b>	<b>\$ 22,389,510</b>	<b>\$ 21,570,950</b>	

## Internal Service Funds Summary

The Internal Service Funds provide employee benefits and risk administration, and fleet maintenance and replacement. Funding for these funds is from the General Fund and Enterprise Funds through internal service charges. Detailed expenses for the divisions in these funds are in the Department Summaries Chapter under the Finance, Human Resources and Public Works departments.

The Employee Benefits Fund, administered by the Human Resources Department, is for management of the City's self-insured benefit program. Revenues for the fund are from internal service charges in each department's budget, which covers 80% of the health benefit cost, 60% of the dental benefit cost, life insurance, disability costs, and wellness program costs. Employees will pay 20% of the health benefit costs and 40% of the dental benefit costs. Expenses are for medical and dental claims, purchased insurance for protection beyond a certain limit for individual cases and total claims, disability insurance costs, and administration costs.

The Fleet Services Funds provides vehicle maintenance and replacement of the City fleet. Revenues for the Fund are from internal service charges in each department's budget based on the amortization of existing vehicles, forecasted maintenance and fuel costs. Reserves are carried within the fund for future vehicle replacement. The City does not use a fully funded replacement plan, but a revolving fund philosophy. The reserves are established to ensure the solvency of the fund over a ten year period. The Public Works Department manages the two funds.

The Risk & Insurance Fund is administered by the Finance Department. The City is self-insured for general liability and workers' compensation insurance, with purchased insurance for coverage over certain limits. Revenues for the fund are from internal service charges within each department's budget, based on the individual department's rolling five-year claims history, and the forecasted insurance costs. In 2011, unemployment claims are also budgeted within the fund. The Risk Management Division also administers the City's Safety Program, to reduce workers' compensation liability, and provides assistance for environmental issues and federal compliance to the departments.

## Internal Service Funds

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 15,472,003</b>	<b>\$ 15,344,030</b>	<b>\$ 15,954,960</b>	<b>\$ 15,658,660</b>	
Charges for Service	2,347,183	1,966,160	1,966,160	2,279,290	15.9%
Internal Service Charges	13,155,136	12,689,940	12,689,940	13,611,830	7.3%
Intergovernmental	274,404	-	686,000	-	-
Interest	394,989	430,120	430,120	306,300	(28.8%)
Other	185,017	-	-	-	-
Transfers	204,476	-	-	100,000	-
<b>Total Revenue</b>	<b>\$ 16,561,205</b>	<b>\$ 15,086,220</b>	<b>\$ 15,772,220</b>	<b>\$ 16,297,420</b>	<b>8.0%</b>
<b>Total Resources</b>	<b>\$ 32,033,208</b>	<b>\$ 30,430,250</b>	<b>\$ 31,727,180</b>	<b>\$ 31,956,080</b>	
<b>APPROPRIATIONS</b>					
Employee Benefits	9,093,028	9,892,890	9,892,890	10,860,260	9.8%
City Fleet	1,785,872	672,000	1,772,290	832,000	23.8%
Vehicle Maintenance	3,176,313	2,201,880	2,201,880	3,030,510	37.6%
Risk Management	2,023,038	2,190,460	2,201,460	2,277,690	4.0%
<b>Total Appropriations</b>	<b>\$ 16,078,251</b>	<b>\$ 14,957,230</b>	<b>\$ 16,068,520</b>	<b>\$ 17,000,460</b>	<b>13.7%</b>
<b>EXPENSE BY CATEGORY</b>					
Personal Services	1,456,266	1,323,250	1,323,250	1,386,160	4.8%
Supplies	1,752,549	1,081,320	1,081,320	1,955,410	80.8%
Purchased Services	403,752	323,400	334,400	591,090	82.8%
Fixed Charges	10,585,165	11,557,260	11,557,260	12,210,800	5.7%
Transfers	227,640	-	-	-	-
Capital	1,652,879	672,000	1,772,290	857,000	27.5%
<b>Total Expense</b>	<b>\$ 16,078,251</b>	<b>\$ 14,957,230</b>	<b>\$ 16,068,520</b>	<b>\$ 17,000,460</b>	<b>13.7%</b>
<b>Ending Balance</b>	<b>\$ 15,954,957</b>	<b>\$ 15,473,020</b>	<b>\$ 15,658,660</b>	<b>\$ 14,955,620</b>	



The following pages provide fund summaries for each of the funds listed.

### Employee Benefits Fund

The Employee Benefits Fund is managed by the Human Resources Department. Details on the expenditures are in the Department Summary chapter in the Human Resources Section.

## Employee Benefits Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Employee Benefits	9,093,028	9,892,890	9,892,890	10,411,840	5.2%
Employee Clinic	-	-	-	448,420	-
<b>Total Expense</b>	<b>\$ 9,093,028</b>	<b>\$ 9,892,890</b>	<b>\$ 9,892,890</b>	<b>\$ 10,860,260</b>	<b>9.8%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 4,045,998</b>	<b>\$ 4,697,020</b>	<b>\$ 4,493,930</b>	<b>\$ 3,977,230</b>	
Interest	82,716	115,250	115,250	79,540	(31.0%)
City Contribution - Health Ins.	6,504,446	6,490,000	6,490,000	6,386,300	(1.6%)
City Contribution - Life Ins.	280,710	189,400	189,400	140,620	(25.8%)
City Contribution - Dental Ins.	303,004	336,700	336,700	314,950	(6.5%)
City Contribution - Disability Ins.	252,331	181,480	181,480	188,380	3.8%
City Contribution - Wellness	239,386	147,200	147,200	233,050	58.3%
Emp. Contribution - Health Ins.	1,580,037	1,600,000	1,600,000	1,891,170	18.2%
Emp. Contribution - Dental Ins.	207,386	224,460	224,460	261,420	16.5%
COBRA Health Ins.	45,569	33,500	33,500	33,500	-
COBRA Dental Ins.	2,296	1,200	1,200	1,200	-
Retiree Contribution - Health Ins.	-	57,000	57,000	57,000	-
Miscellaneous	43,083	-	-	-	-
<b>Total Revenue</b>	<b>\$ 9,540,964</b>	<b>\$ 9,376,190</b>	<b>\$ 9,376,190</b>	<b>\$ 9,587,130</b>	<b>2.2%</b>
<b>Total Resources</b>	<b>\$ 13,586,962</b>	<b>\$ 14,073,210</b>	<b>\$ 13,870,120</b>	<b>\$ 13,564,360</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	7,134	-	-	-	-
Supplies	-	-	-	131,420	-
Purchased Services	45,590	80,000	80,000	347,000	333.8%
Fixed Charges	9,040,304	9,812,890	9,812,890	10,381,840	5.8%
<b>Total Expense</b>	<b>\$ 9,093,028</b>	<b>\$ 9,892,890</b>	<b>\$ 9,892,890</b>	<b>\$ 10,860,260</b>	<b>9.8%</b>
<b>Ending Balance</b>	<b>\$ 4,493,934</b>	<b>\$ 4,180,320</b>	<b>\$ 3,977,230</b>	<b>\$ 2,704,100</b>	

**City Fleet Fund**

The City Fleet Fund is managed by the Public Works Department. Details on the expenditures are in the Department Summary chapter in the Public Works Section.

**City Fleet Fund Summary**

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Fleet Management</b>	<b>\$ 1,785,872</b>	<b>\$ 672,000</b>	<b>\$ 1,772,290</b>	<b>\$ 832,000</b>	<b>23.8%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 8,408,281</b>	<b>\$ 5,885,480</b>	<b>\$ 8,319,810</b>	<b>\$ 8,451,020</b>	
Interest	182,399	191,280	191,280	169,020	(11.6%)
Federal Transportation Authority Grant	274,404	-	686,000	-	-
Vehicle Rent	896,791	1,026,220	1,026,220	1,143,670	11.4%
Transfers	204,476	-	-	-	-
Sale of Assets	74,180	-	-	-	-
Miscellaneous	65,152	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,697,402</b>	<b>\$ 1,217,500</b>	<b>\$ 1,903,500</b>	<b>\$ 1,312,690</b>	<b>7.8%</b>
<b>Total Resources</b>	<b>\$ 10,105,683</b>	<b>\$ 7,102,980</b>	<b>\$ 10,223,310</b>	<b>\$ 9,763,710</b>	
<b>EXPENSE BY CATEGORY</b>					
Supplies	860	-	-	-	-
Transfers	126,370	-	-	-	-
Capital	1,652,879	672,000	1,772,290	832,000	23.8%
<b>Total Expense</b>	<b>\$ 1,785,872</b>	<b>\$ 672,000</b>	<b>\$ 1,772,290</b>	<b>\$ 832,000</b>	<b>23.8%</b>
<b>Ending Balance</b>	<b>\$ 8,319,811</b>	<b>\$ 6,430,980</b>	<b>\$ 8,451,020</b>	<b>\$ 8,931,710</b>	

### Vehicle Maintenance Fund

The Vehicle Maintenance Fund is managed by the Public Works Department. Details on the expenditures are in the Department Summary chapter in the Public Works Section.

## Vehicle Maintenance Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Vehicle Maintenance	3,176,313	2,201,880	997,630	1,082,660	(50.8%)
Parts & Inventory	-	-	1,204,250	1,947,850	-
<b>Total Vehicle Maintenance</b>	<b>\$ 3,176,313</b>	<b>\$ 2,201,880</b>	<b>\$ 2,201,880</b>	<b>\$ 3,030,510</b>	<b>37.6%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 524,924</b>	<b>\$ 958,830</b>	<b>\$ 343,480</b>	<b>\$ 343,480</b>	
School District	477,784	-	-	-	-
Thompson Valley EMS	34,111	50,000	50,000	35,000	(30.0%)
Internal Service Charges	2,480,368	2,151,880	2,151,880	3,047,290	41.6%
Other	2,602	-	-	-	-
<b>Total Revenue</b>	<b>\$ 2,994,865</b>	<b>\$ 2,201,880</b>	<b>\$ 2,201,880</b>	<b>\$ 3,082,290</b>	<b>40.0%</b>
<b>Total Resources</b>	<b>\$ 3,519,789</b>	<b>\$ 3,160,710</b>	<b>\$ 2,545,360</b>	<b>\$ 3,425,770</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	1,112,692	990,570	990,570	1,049,070	5.9%
Supplies	1,747,995	1,076,500	1,076,500	1,819,170	69.0%
Purchased Services	203,629	125,620	125,620	126,310	0.5%
Fixed Charges	10,727	9,190	9,190	10,960	19.3%
Transfers	101,270	-	-	-	-
<b>Total Expense</b>	<b>\$ 3,176,313</b>	<b>\$ 2,201,880</b>	<b>\$ 2,201,880</b>	<b>\$ 3,030,510</b>	<b>37.6%</b>
<b>Ending Balance</b>	<b>\$ 343,476</b>	<b>\$ 958,830</b>	<b>\$ 343,480</b>	<b>\$ 395,260</b>	

**Risk Management Fund**

The Risk Management Fund is managed by the Finance Department. Details on the expenditures are in the Department Summary chapter in the Finance Section.

## Risk Management Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Risk Management</b>	<b>\$ 2,023,038</b>	<b>\$ 2,190,460</b>	<b>\$ 2,201,460</b>	<b>\$ 2,277,690</b>	<b>4.0%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 2,492,800</b>	<b>\$ 3,802,700</b>	<b>\$ 2,797,740</b>	<b>\$ 2,886,930</b>	
Interest	129,874	123,590	123,590	57,740	(53.3%)
Workers' Compensation	1,305,670	1,274,420	1,274,420	1,296,220	1.7%
General Liability	892,430	892,640	892,640	861,350	(3.5%)
Transfers	-	-	-	100,000	-
<b>Total Revenue</b>	<b>\$ 2,327,974</b>	<b>\$ 2,290,650</b>	<b>\$ 2,290,650</b>	<b>\$ 2,315,310</b>	<b>1.1%</b>
<b>Total Resources</b>	<b>\$ 4,820,774</b>	<b>\$ 6,093,350</b>	<b>\$ 5,088,390</b>	<b>\$ 5,202,240</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	336,440	332,680	332,680	337,090	1.3%
Supplies	3,694	4,820	4,820	4,820	-
Purchased Services	148,770	117,780	128,780	117,780	-
Fixed Charges	1,534,134	1,735,180	1,735,180	1,818,000	4.8%
<b>Total Expense</b>	<b>\$ 2,023,038</b>	<b>\$ 2,190,460</b>	<b>\$ 2,201,460</b>	<b>\$ 2,277,690</b>	<b>4.0%</b>
<b>Ending Balance</b>	<b>\$ 2,797,736</b>	<b>\$ 3,902,890</b>	<b>\$ 2,886,930</b>	<b>\$ 2,924,550</b>	

# Enterprise Funds Summary

Enterprise Funds are required by law to be self-supporting. The TABOR Amendment limits the amount of tax subsidy to 10% of the total operating cost. The City of Loveland Enterprise Funds are not subsidized, and are funded entirely by user fees. Details of the operating costs for each fund are in the Department Chapter under the department in which the enterprise resides. The capital projects for each fund are included in the Capital Program book.

The Golf Enterprise Fund includes all costs associated with the three City-owned golf courses. The main source of revenues is from user fees paid by patrons of the golf courses. The fee schedule is set to recover all operating and capital costs involved in the operation of the three courses. The Golf Fund is managed by the Parks and Recreation Department.

The Power Enterprise Fund includes all costs, operating, purchased power, and capital, associated with distributing electricity to City residents and businesses. The City of Loveland has the fourth lowest rate for electricity of all providers within Colorado.

The Solid Waste Fund includes all costs, operating and capital, associated with the collection and disposal or recycling of the City's solid wastes and manages a contract for mosquito control services. The fund is administered by the Public Works Department. The City of Loveland has been nationally recognized for the success of the "Pay As You Throw" Program and the high rate of materials recycled and removed from the waste stream.

The Water Enterprise Fund includes all costs, operating and capital, associated with providing the City with an adequate supply of water. The City of Loveland has the third lowest rate of all providers in our surrounding region. Mid-Year the Water Enterprise Fund was split into two funds for management purposes. The new Fund is the Raw Water Enterprise and accounts for the costs of acquiring water for the city's portfolio and providing storage to stabilize the availability of water to the citizens.

The Stormwater Enterprise Fund includes all costs, operating, and capital, associated with treating the City's stormwater runoff and returning clean, usable water to downstream users. The Fund is administered by the Public Works Department to more closely align the stormwater management with street construction and maintenance.

The Wastewater Enterprise Fund includes all costs, operating and capital, associated with treating the City's wastewater and returning clean usable water to downstream users.

The Water and Power Department administers the Water Enterprise Fund, the Raw Water Enterprise Fund, the Wastewater Enterprise Fund, and the Power Enterprise Fund. The consolidation of these four enterprises under one department results in administrative savings for each enterprise.



## Enterprise Funds

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 61,733,594</b>	<b>\$ 57,383,110</b>	<b>\$ 68,031,670</b>	<b>\$ 63,010,530</b>	
Impact Fees	3,197,110	3,051,540	3,055,840	3,982,220	30.5%
User Fees	9,625,571	10,186,130	10,186,130	9,697,510	(4.8%)
Interest	2,111,977	1,805,350	1,805,350	1,466,220	(18.8%)
Other	220,718	784,740	784,740	293,190	(62.6%)
Transfers	1,823,073	603,900	679,560	643,900	6.6%
Utility Charges	56,456,314	59,224,990	59,227,950	62,937,840	6.3%
Utility Other	2,690,839	2,084,470	2,084,470	1,819,340	(12.7%)
<b>Total Revenue</b>	<b>\$ 76,125,602</b>	<b>\$ 77,741,120</b>	<b>\$ 77,824,040</b>	<b>\$ 80,840,220</b>	<b>4.0%</b>
<b>Total Resources</b>	<b>\$ 137,859,196</b>	<b>\$ 135,124,230</b>	<b>\$ 145,855,710</b>	<b>\$ 143,850,750</b>	
<b>APPROPRIATIONS</b>					
Golf	5,241,595	3,634,800	3,354,350	2,977,690	(18.1%)
Power	41,883,653	46,834,020	47,525,790	50,558,510	8.0%
Raw Water	-	-	2,338,880	6,293,900	-
Solid Waste	6,605,037	4,815,380	5,936,350	5,198,850	8.0%
Stormwater	2,767,232	4,984,700	7,753,580	3,222,780	(35.3%)
Wastewater	8,572,256	6,944,650	7,044,200	13,045,380	87.8%
Water	11,983,702	11,064,920	8,892,030	9,548,270	(13.7%)
<b>Total Appropriations</b>	<b>\$ 77,053,474</b>	<b>\$ 78,278,470</b>	<b>\$ 82,845,180</b>	<b>\$ 90,845,380</b>	<b>16.1%</b>
<b>EXPENSE BY CATEGORY</b>					
Personal Services	14,243,531	13,962,840	12,830,280	14,443,970	3.4%
Supplies	3,105,092	2,312,540	2,309,430	2,308,790	(0.2%)
Purchased Services	35,196,819	35,956,540	35,951,180	39,663,540	10.3%
Fixed Charges	4,626,355	4,816,480	5,237,620	5,687,700	18.1%
Debt Service	1,149,388	1,155,050	1,155,050	897,770	(22.3%)
Transfers	4,321,712	2,518,010	2,600,350	2,598,640	3.2%
Capital	14,410,577	17,557,010	22,761,270	25,244,970	43.8%
<b>Total Expense</b>	<b>\$ 77,053,474</b>	<b>\$ 78,278,470</b>	<b>\$ 82,845,180</b>	<b>\$ 90,845,380</b>	<b>16.1%</b>
<b>Ending Balance</b>	<b>\$ 60,805,722</b>	<b>\$ 56,845,760</b>	<b>\$ 63,010,530</b>	<b>\$ 53,005,370</b>	

The following pages show the fund summary for each of the individual enterprise funds.

### Golf Fund

The Golf Fund is managed by Parks & Recreation Department. Details on the fund expenses are in the Department Summary Chapter in the Parks & Recreation Section.

## Golf Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Administration/Support	1,343,614	1,378,750	1,033,010	740,230	(46.3%)
Olde Course/Cattail Creek	927,346	968,110	999,270	940,380	(2.9%)
Mariana Butte	2,970,635	1,287,940	1,212,730	1,192,920	(7.4%)
Tee/Play Management	-	-	109,340	104,160	-
<b>Total Expense</b>	<b>\$ 5,241,595</b>	<b>\$ 3,634,800</b>	<b>\$ 3,354,350</b>	<b>\$ 2,977,690</b>	<b>(18.1%)</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 1,979,101</b>	<b>\$ 408,180</b>	<b>\$ 268,200</b>	<b>\$ 1,052,730</b>	
Olde Course	1,042,269	1,217,610	1,217,610	1,004,600	(17.5%)
Mariana Butte	1,902,559	2,234,390	2,234,390	1,897,100	(15.1%)
Cattail Creek	328,325	372,560	372,560	324,590	(12.9%)
Interest	3,082	32,200	32,200	54,570	69.5%
Other	254,458	282,120	282,120	271,640	(3.7%)
<b>Total Revenue</b>	<b>\$ 3,530,693</b>	<b>\$ 4,138,880</b>	<b>\$ 4,138,880</b>	<b>\$ 3,552,500</b>	<b>(14.2%)</b>
<b>Total Resources</b>	<b>\$ 5,509,794</b>	<b>\$ 4,547,060</b>	<b>\$ 4,407,080</b>	<b>\$ 4,605,230</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	1,937,962.00	1,981,130	1,755,880	1,664,770	(16.0%)
Supplies	491,512.00	556,480	519,380	492,560	(11.5%)
Purchased Services	404,680.00	436,990	418,890	405,370	(7.2%)
Fixed Charges	114,694.00	123,660	123,660	135,730	9.8%
Debt Service	323,105.00	328,780	328,780	71,500	(78.3%)
Transfers	199,039.00	207,760	207,760	207,760	-
<b>Total Operating</b>	<b>\$ 3,470,992</b>	<b>\$ 3,634,800</b>	<b>\$ 3,354,350</b>	<b>\$ 2,977,690</b>	<b>(18.1%)</b>
Capital	1,770,603	-	-	-	-
<b>Total Capital</b>	<b>\$ 1,770,603</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expense</b>	<b>\$ 5,241,595</b>	<b>\$ 3,634,800</b>	<b>\$ 3,354,350</b>	<b>\$ 2,977,690</b>	<b>(18.1%)</b>
<b>Ending Balance</b>	<b>\$ 268,199</b>	<b>\$ 912,260</b>	<b>\$ 1,052,730</b>	<b>\$ 1,627,540</b>	

### Power Fund

The Power Fund is managed by the Water & Power Department. Details on the fund expenses are in the Department Summary Chapter in the Water & Power Section.

## Power Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Power Utility	40,229,811	45,463,710	46,155,080	49,141,570	8.1%
Power Finance	1,653,842	1,370,310	1,370,710	1,416,940	3.4%
<b>Total Expense</b>	<b>\$ 41,883,653</b>	<b>\$ 46,834,020</b>	<b>\$ 47,525,790</b>	<b>\$ 50,558,510</b>	<b>8.0%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 13,386,107</b>	<b>\$ 11,992,610</b>	<b>\$ 15,352,410</b>	<b>\$ 12,617,670</b>	
Utility Charges	39,138,934	40,920,200	40,923,160	44,115,100	7.8%
Utility Other	1,714,136	1,282,670	1,282,670	1,059,750	(17.4%)
Impact Fees	1,471,147	1,400,000	1,400,000	1,500,000	7.1%
User Fees	533,000	463,000	463,000	504,000	8.9%
Interest	569,297	350,020	350,020	256,800	(26.6%)
Other	198,148	123,300	123,300	130,000	5.4%
Transfers	225,290	248,900	248,900	248,900	-
<b>Total Revenue</b>	<b>\$ 43,849,952</b>	<b>\$ 44,788,090</b>	<b>\$ 44,791,050</b>	<b>\$ 47,814,550</b>	<b>6.8%</b>
<b>Total Resources</b>	<b>\$ 57,236,059</b>	<b>\$ 56,780,700</b>	<b>\$ 60,143,460</b>	<b>\$ 60,432,220</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	4,026,244	3,484,420	2,477,620	3,668,960	5.3%
Supplies	327,599	406,240	413,220	512,200	26.1%
Purchased Services	29,035,741	30,759,220	30,548,300	33,823,880	10.0%
Fixed Charges	1,983,978	2,122,160	2,543,300	2,785,740	31.3%
Transfers	2,239,025	532,100	543,280	543,280	2.1%
Capital	4,271,066	9,529,880	11,000,070	9,224,450	(3.2%)
<b>Total Expense</b>	<b>\$ 41,883,653</b>	<b>\$ 46,834,020</b>	<b>\$ 47,525,790</b>	<b>\$ 50,558,510</b>	
<b>Ending Balance</b>	<b>\$ 15,352,406</b>	<b>\$ 9,946,680</b>	<b>\$ 12,617,670</b>	<b>\$ 9,873,710</b>	

### Solid Waste Fund

The Solid Waste Fund is managed by the Public Works Department. Details on the fund expenses are in the Department Summary Chapter in the Public Works Section.

## **Solid Waste Fund Summary**

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Refuse	2,471,655	2,406,880	3,458,840	2,711,380	12.7%
Recycling	2,989,061	1,117,940	1,179,990	1,081,800	(3.2%)
Yard Waste	916,160	1,035,140	1,042,100	1,132,970	9.5%
Mosquito Control	228,161	255,420	255,420	272,700	6.8%
<b>Total Expense</b>	<b>\$ 6,605,037</b>	<b>\$ 4,815,380</b>	<b>\$ 5,936,350</b>	<b>\$ 5,198,850</b>	<b>8.0%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 3,531,155</b>	<b>\$ 1,859,790</b>	<b>\$ 2,617,140</b>	<b>\$ 3,020,530</b>	
Charges for Services	5,564,960	5,616,450	5,616,450	5,695,580	1.4%
Interest	108,859	64,290	64,290	82,000	27.5%
Other	17,201	659,000	659,000	160,000	(75.7%)
<b>Total Revenue</b>	<b>\$ 5,691,020</b>	<b>\$ 6,339,740</b>	<b>\$ 6,339,740</b>	<b>\$ 5,937,580</b>	<b>(6.3%)</b>
<b>Total Resources</b>	<b>\$ 9,222,175</b>	<b>\$ 8,199,530</b>	<b>\$ 8,956,880</b>	<b>\$ 8,958,110</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	1,961,029	1,984,390	1,984,390	1,976,580	(0.4%)
Supplies	1,268,516	224,430	251,440	165,120	(26.4%)
Purchased Services	935,244	1,063,630	1,063,630	1,045,680	(1.7%)
Fixed Charges	1,042,146	1,066,650	1,066,650	1,140,190	6.9%
Transfers	326,340	226,280	226,280	226,280	-
<b>Total Operating</b>	<b>\$ 5,533,275</b>	<b>\$ 4,565,380</b>	<b>\$ 4,592,390</b>	<b>\$ 4,553,850</b>	<b>(0.3%)</b>
Capital	1,071,762	250,000	1,343,960	645,000	158.0%
<b>Total Capital</b>	<b>\$ 1,071,762</b>	<b>\$ 250,000</b>	<b>\$ 1,343,960</b>	<b>\$ 645,000</b>	<b>158.0%</b>
<b>Total Expense</b>	<b>\$ 6,605,037</b>	<b>\$ 4,815,380</b>	<b>\$ 5,936,350</b>	<b>\$ 5,198,850</b>	<b>8.0%</b>
<b>Ending Balance</b>	<b>\$ 2,617,138</b>	<b>\$ 3,384,150</b>	<b>\$ 3,020,530</b>	<b>\$ 3,759,260</b>	

### Stormwater Fund

The Stormwater Fund is managed by the Public Works Department. Details on the fund expenses are in the Department Summary Chapter in the Public Works Section.

## Stormwater Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Administration/Engineering	1,812,583	4,011,620	6,780,500	2,216,640	(44.7%)
Collections	567,987	593,520	496,580	493,810	(16.8%)
Street Sweeping	386,662	379,560	476,500	512,330	35.0%
<b>Total Expense</b>	<b>\$ 2,767,232</b>	<b>\$ 4,984,700</b>	<b>\$ 7,753,580</b>	<b>\$ 3,222,780</b>	<b>(35.3%)</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 2,539,798</b>	<b>\$ 1,501,170</b>	<b>\$ 4,141,860</b>	<b>\$ 756,430</b>	
Utility Charges	3,863,034	3,902,890	3,902,890	3,902,890	-
Utility Other	8,458	12,000	12,000	12,000	-
Impact Fees	273,121	369,000	369,000	369,000	-
Interest	162,240	41,280	41,280	15,130	(63.3%)
Transfers	61,622	-	41,980	-	-
Other	817	1,000	1,000	1,000	-
<b>Total Revenue</b>	<b>\$ 4,369,292</b>	<b>\$ 4,326,170</b>	<b>\$ 4,368,150</b>	<b>\$ 4,300,020</b>	<b>(0.6%)</b>
<b>Total Resources</b>	<b>\$ 6,909,090</b>	<b>\$ 5,827,340</b>	<b>\$ 8,510,010</b>	<b>\$ 5,056,450</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	1,041,194	1,160,620	1,160,620	1,167,840	0.6%
Supplies	98,751	79,190	79,190	107,620	35.9%
Purchased Services	251,132	364,030	364,030	287,450	(21.0%)
Fixed Charges	395,011	363,870	363,870	410,860	12.9%
Transfers	257,020	332,190	345,700	344,010	3.6%
<b>Total Operating</b>	<b>\$ 2,043,108</b>	<b>\$ 2,299,900</b>	<b>\$ 2,313,410</b>	<b>\$ 2,317,780</b>	<b>0.8%</b>
Capital	724,124	2,684,800	5,440,170	905,000	(66.3%)
<b>Total Capital</b>	<b>\$ 724,124</b>	<b>\$ 2,684,800</b>	<b>\$ 5,440,170</b>	<b>\$ 905,000</b>	<b>(66.3%)</b>
<b>Total Expense</b>	<b>\$ 2,767,232</b>	<b>\$ 4,984,700</b>	<b>\$ 7,753,580</b>	<b>\$ 3,222,780</b>	<b>(35.3%)</b>
<b>Ending Balance</b>	<b>\$ 4,141,858</b>	<b>\$ 842,640</b>	<b>\$ 756,430</b>	<b>\$ 1,833,670</b>	



### Wastewater Fund

The Wastewater Fund is managed by the Water & Power Department. Details on the fund expenses are in the Department Summary Chapter in the Water & Power Section.

## Wastewater Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Wastewater Utility	8,422,539	6,788,670	6,888,220	12,881,290	89.7%
Wastewater Finance	149,717	155,980	155,980	164,090	5.2%
<b>Total Expense</b>	<b>\$ 8,572,256</b>	<b>\$ 6,944,650</b>	<b>\$ 7,044,200</b>	<b>\$13,045,380</b>	<b>87.8%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 8,977,786</b>	<b>\$ 8,945,870</b>	<b>\$ 9,237,760</b>	<b>\$ 9,939,490</b>	
Utility Charges	6,981,169	7,029,260	7,029,260	7,140,960	1.6%
Utility Other	17,658	3,650	3,650	4,330	18.6%
Impact Fees	513,592	460,510	464,810	783,340	70.1%
Interest	178,298	245,380	245,380	214,090	(12.8%)
Other	(622)	(2,400)	(2,400)	(1,850)	(22.9%)
Transfers	1,142,132	-	5,230	-	-
<b>Total Revenue</b>	<b>\$ 8,832,227</b>	<b>\$ 7,736,400</b>	<b>\$ 7,745,930</b>	<b>\$ 8,140,870</b>	<b>5.2%</b>
<b>Total Resources</b>	<b>\$17,810,013</b>	<b>\$16,682,270</b>	<b>\$16,983,690</b>	<b>\$18,080,360</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	2,144,168	2,171,880	2,214,710	2,523,740	16.2%
Supplies	224,013	310,860	310,860	290,410	(6.6%)
Purchased Services	2,313,929	1,597,400	1,779,500	1,858,480	16.3%
Fixed Charges	573,524	577,660	577,660	611,230	5.8%
Transfers	727,051	735,390	742,110	782,110	6.4%
<b>Total Operating</b>	<b>\$ 5,982,685</b>	<b>\$ 5,393,190</b>	<b>\$ 5,624,840</b>	<b>\$ 6,065,970</b>	<b>12.5%</b>
Capital	2,589,571	1,551,460	1,419,360	6,979,410	349.9%
<b>Total Expense</b>	<b>\$ 8,572,256</b>	<b>\$ 6,944,650</b>	<b>\$ 7,044,200</b>	<b>\$13,045,380</b>	<b>87.8%</b>
<b>Ending Balance</b>	<b>\$ 9,237,757</b>	<b>\$ 9,737,620</b>	<b>\$ 9,939,490</b>	<b>\$ 5,034,980</b>	

### Water Fund

The Water Fund is managed by the Water & Power Department. Details on the fund expenses are in the Department Summary Chapter in the Water & Power Section.

## Water Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Water Utility	11,607,599	10,674,390	8,501,500	9,133,880	(14.4%)
Water Finance	376,103	390,530	390,530	414,390	6.1%
<b>Total Expense</b>	<b>\$ 11,983,702</b>	<b>\$ 11,064,920</b>	<b>\$ 8,892,030</b>	<b>\$ 9,548,270</b>	<b>(13.7%)</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 31,319,647</b>	<b>\$ 32,675,490</b>	<b>\$ 9,323,840</b>	<b>\$ 9,116,680</b>	
Utility Charges	6,473,177	7,372,640	7,054,330	7,263,110	(1.5%)
Utility Other	950,587	786,150	664,240	664,870	(15.4%)
Impact Fees	939,250	822,030	651,090	1,095,750	33.3%
Interest	1,090,201	1,072,180	282,920	187,960	(82.5%)
Other	5,174	3,840	3,840	4,040	5.2%
Transfers	394,029	355,000	28,450	-	(100.0%)
<b>Total Revenue</b>	<b>\$ 9,852,418</b>	<b>\$ 10,411,840</b>	<b>\$ 8,684,870</b>	<b>\$ 9,215,730</b>	<b>(11.5%)</b>
<b>Total Resources</b>	<b>\$ 41,172,065</b>	<b>\$ 43,087,330</b>	<b>\$ 18,008,710</b>	<b>\$ 18,332,410</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	3,132,934	3,180,400	3,237,060	3,442,080	8.2%
Supplies	694,701	735,340	735,340	740,880	0.8%
Purchased Services	2,256,093	1,735,270	1,769,730	2,235,580	28.8%
Fixed Charges	517,002	562,480	562,480	603,950	7.4%
Debt Service	826,283	826,270	-	-	(100.0%)
Transfers	573,237	484,290	535,220	495,200	2.3%
<b>Total Operating</b>	<b>\$ 8,000,251</b>	<b>\$ 7,524,050</b>	<b>\$ 6,839,830</b>	<b>\$ 7,517,690</b>	<b>(0.1%)</b>
Capital	3,983,451	3,540,870	2,052,200	2,030,580	(42.7%)
<b>Total Expense</b>	<b>\$ 11,983,702</b>	<b>\$ 11,064,920</b>	<b>\$ 8,892,030</b>	<b>\$ 9,548,270</b>	<b>(13.7%)</b>
<b>Ending Balance</b>	<b>\$ 29,188,363</b>	<b>\$ 32,022,410</b>	<b>\$ 9,116,680</b>	<b>\$ 8,784,140</b>	

**Raw Water Fund**

The Raw Water Fund is managed by the Water & Power Department. Details on the fund expenses are in the Department Summary Chapter in the Water & Power Section.

## Raw Water Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Enterprise Fund</b>					
<b>Water Utility</b>	\$ -	\$ -	\$ 2,338,880	\$ 6,293,900	-
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ -	\$ -	\$27,090,460	\$26,507,000	
Utility Charges	-	-	318,310	515,780	-
Utility Other	-	-	121,910	78,390	-
Impact Fees	-	-	170,940	234,130	-
Interest	-	-	789,260	655,670	-
Transfers	-	-	355,000	395,000	-
<b>Total Revenue</b>	\$ -	\$ -	\$ 1,755,420	\$ 1,878,970	-
<b>Total Resources</b>	\$ -	\$ -	\$28,845,880	\$28,385,970	
<b>EXPENSE BY CATEGORY</b>					
Purchased Services	-	-	7,100	7,100	-
Debt Service	-	-	826,270	826,270	-
<b>Total Operating</b>	\$ -	\$ -	\$ 833,370	\$ 833,370	-
Capital	-	-	1,505,510	5,460,530	-
<b>Total Capital</b>	\$ -	\$ -	\$ 1,505,510	\$ 5,460,530	-
<b>Total Expense</b>	\$ -	\$ -	\$ 2,338,880	\$ 6,293,900	-
<b>Ending Balance</b>	\$ -	\$ -	\$26,507,000	\$22,092,070	

## Special Revenue Funds Summary

The Special Revenue Funds are for programs that, by Council policy, have dedicated revenue sources, and with the exception of the Community Development Block Grant (CDBG) Fund, are primarily capital in nature. For detail on the projects within these funds, see the Capital Program Chapter. The Department Summary Chapter contains detailed explanations of the expenses in the special revenue funds in the Department Section within which they reside.

The Art in Public Places Fund is to budget for art acquisition and maintenance. By City ordinance, 1% of the cost of all construction projects over \$50,000 is deposited into the fund. The fund is managed by the Cultural Services Department.

The Capital Expansion Fee Funds (CEFs) is where all impact fees are budgeted. Only capital projects that are fully funded by CEFs are budgeted as expenses in the funds. Projects that are partially funded by CEFs are budgeted in the Capital Projects Fund by transferring funds to the Capital Projects Fund. This method allows for a full accounting of all impact fees collected and their use, while at the same time showing the total cost of the capital projects.

The Capital Projects Fund is where all vertical construction, non-enterprise infrastructure, major building maintenance projects, and major equipment purchases for General Fund agencies are budgeted. The funding sources for the fund are primarily transfers from the General Fund and the CEF Funds, and the Street Maintenance Fee. This allows for the full cost of a project to be budgeted, when the funding for the project is from different sources.

The CDBG Fund is for federal funds the City receives from the U.S. Department of Housing and Urban Development. Loveland is an entitlement city, which allows the City to receive funds each year without reapplication. Currently, the funding is directed towards affordable housing needs in the community. The fund is managed by the Human Services Division.

The Conservation Trust Fund is for park and recreation projects funded by Colorado Lottery funds. Expenses are for the construction and maintenance of the recreational trail, which on completion, will circle the City. Lottery funds previously provided a portion of the funding for construction of the Loveland Chilson Recreation Center and were used as one funding source for the construction of the new Youth Sports Complex. The fund is managed by the Parks & Recreation Department.

The Open Space Fund is for the City's share of revenue from the County Open Space Sales Tax. The funding is for the purchase and maintenance of open land for the City. The fund is managed by the Parks & Recreation Department.

The Park Improvement Fund is for the replacement of park amenities and infrastructure, such as shelters, pump stations, or other similar amenities or equipment. Revenue sources for the fund are park shelter use fees, ball field and tennis court rentals, and county fees collected within the urban growth area. The fund is managed by the Parks & Recreation Department.

## Special Revenue Funds

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 62,116,750</b>	<b>\$ 55,652,820</b>	<b>\$ 62,959,820</b>	<b>\$ 43,945,920</b>	
Other Taxes	1,414,850	1,400,000	1,400,000	1,428,000	2.0%
Intergovernmental	4,060,351	753,600	6,379,460	859,840	14.1%
Impact Fees	2,909,396	2,349,260	2,349,260	4,524,240	92.6%
User Fees	1,542,656	1,779,990	1,730,870	1,975,970	11.0%
Interest	2,033,283	1,291,140	1,291,140	856,710	(33.6%)
Other	31,496	2,004,000	1,604,000	2,000	(99.9%)
Transfers	8,982,696	12,679,310	25,013,810	5,928,290	(53.2%)
<b>Total Revenue</b>	<b>\$ 20,974,728</b>	<b>\$ 22,257,300</b>	<b>\$ 39,768,540</b>	<b>\$ 15,575,050</b>	<b>(30.0%)</b>
<b>Total Resources</b>	<b>\$ 83,091,478</b>	<b>\$ 77,910,120</b>	<b>\$ 102,728,360</b>	<b>\$ 59,520,970</b>	
<b>APPROPRIATIONS</b>					
Art in Public Places	235,494	470,640	470,640	553,680	17.6%
Park CEFs	54,260	-	3,380	1,104,910	-
Recreation CEFs	493,372	22,180	5,992,890	14,910	(32.8%)
Open Space CEFs	-	-	-	450,000	-
Trails CEFs	100,474	190,550	190,550	-	(100.0%)
General Govt. CEFs	-	4,343,260	4,498,720	382,460	(91.2%)
Police CEFs	4,620	-	84,380	-	-
Library CEFs	199,904	2,700,740	3,910,840	-	(100.0%)
Cultural Services CEFs	314,730	-	-	-	-
Street CEFs	3,627,144	2,984,660	5,620,460	1,600,320	(46.4%)
Capital Projects	12,380,996	16,040,960	33,288,530	7,555,770	(52.9%)
Community Dev. Block Grant	458,374	303,600	550,840	329,840	8.6%
Conservation Trust	595,887	1,908,740	2,610,160	287,360	(84.9%)
Local Improvement	359,983	-	-	-	-
Seizures & Forfeitures Fund	50,685	-	-	-	-
Open Space	1,255,753	1,561,050	1,561,050	2,704,690	73.3%
Park Improvement	-	-	-	170,000	-
<b>Total Appropriations</b>	<b>\$ 20,131,676</b>	<b>\$ 30,526,380</b>	<b>\$ 58,782,440</b>	<b>\$ 15,153,940</b>	<b>(50.4%)</b>
<b>Ending Balance</b>	<b>\$ 62,959,802</b>	<b>\$ 47,383,740</b>	<b>\$ 43,945,920</b>	<b>\$ 44,367,030</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	716,795	426,930	426,930	403,770	(5.4%)
Supplies	50,905	30,150	74,280	27,500	(8.8%)
Purchased Services	1,647,726	362,600	821,170	442,910	22.1%
Fixed Charges	16,793	16,400	16,400	15,360	(6.3%)
Transfers	4,306,781	8,974,660	18,994,160	1,600,320	(82.2%)
Capital	13,392,676	20,715,640	38,449,500	12,664,080	(38.9%)
<b>Total Expense</b>	<b>\$ 20,131,676</b>	<b>\$ 30,526,380</b>	<b>\$ 58,782,440</b>	<b>\$ 15,153,940</b>	<b>(50.4%)</b>



The following pages provide fund summaries for each of the funds listed.

### Art in Public Places Fund

The Art in Public Places Fund is managed by the Cultural Services Department. Details on the expenditures are in the Department Summary chapter in the Cultural Services Section.

## **Art in Public Places Fund Summary**

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Art in Public Places</b>	<b>\$ 235,494</b>	<b>\$ 470,640</b>	<b>\$ 470,640</b>	<b>\$ 553,680</b>	<b>17.6%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 624,435</b>	<b>\$ 363,440</b>	<b>\$ 730,310</b>	<b>\$ 469,940</b>	
1% for the Arts	-	200,280	151,160	235,660	17.7%
Interest	17,064	9,990	9,990	9,400	(5.9%)
Other	1,721	-	-	-	-
Transfers	322,583	-	49,120	-	-
<b>Total Revenue</b>	<b>\$ 341,368</b>	<b>\$ 210,270</b>	<b>\$ 210,270</b>	<b>\$ 245,060</b>	<b>16.5%</b>
<b>Total Resources</b>	<b>\$ 965,803</b>	<b>\$ 573,710</b>	<b>\$ 940,580</b>	<b>\$ 715,000</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	51,600	59,840	59,840	58,580	(2.1%)
Supplies	2,967	5,300	5,300	5,400	1.9%
Purchased Services	148,257	75,500	135,500	131,700	74.4%
Capital	32,670	330,000	270,000	358,000	8.5%
<b>Total Expense</b>	<b>\$ 235,494</b>	<b>\$ 470,640</b>	<b>\$ 470,640</b>	<b>\$ 553,680</b>	<b>17.6%</b>
<b>Ending Balance</b>	<b>\$ 730,309</b>	<b>\$ 103,070</b>	<b>\$ 469,940</b>	<b>\$ 161,320</b>	

### Capital Expansion Fee Funds

The Capital Expansion Fee Funds contain all impact fee collections and projects associated with impact fees. See the Capital Program Chapter for details on the Capital Projects funded from resources in these funds.

## **Parks Capital Expansion Fee Fund Summary**

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	<b>\$ 54,260</b>	<b>\$ -</b>	<b>\$ 3,380</b>	<b>\$ 1,104,910</b>	<b>-</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 5,317,652</b>	<b>\$ 5,648,690</b>	<b>\$ 5,753,580</b>	<b>\$ 6,333,120</b>	
Impact Fees	307,576	454,420	454,420	828,780	82.4%
Interest	182,609	128,500	128,500	126,660	(1.4%)
<b>Total Revenue</b>	<b>\$ 490,185</b>	<b>\$ 582,920</b>	<b>\$ 582,920</b>	<b>\$ 955,440</b>	<b>63.9%</b>
<b>Total Resources</b>	<b>\$ 5,807,837</b>	<b>\$ 6,231,610</b>	<b>\$ 6,336,500</b>	<b>\$ 7,288,560</b>	
<b>EXPENSE BY CATEGORY</b>					
Purchased Services	8,679	-	-	-	-
Capital	45,581	-	3,380	1,104,910	-
<b>Total Expense</b>	<b>\$ 54,260</b>	<b>\$ -</b>	<b>\$ 3,380</b>	<b>\$ 1,104,910</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 5,753,577</b>	<b>\$ 6,231,610</b>	<b>\$ 6,333,120</b>	<b>\$ 6,183,650</b>	

## **Recreation Capital Expansion Fee Fund Summary**

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	<b>\$ 493,372</b>	<b>\$ 22,180</b>	<b>\$ 5,992,890</b>	<b>\$ 14,910</b>	<b>(32.8%)</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 8,263,638</b>	<b>\$ 3,459,380</b>	<b>\$ 8,284,410</b>	<b>\$ 2,644,120</b>	
Impact Fees	154,237	227,640	227,640	415,170	82.4%
Interest	275,876	57,850	57,850	52,880	(8.6%)
Transfers	84,030	67,110	67,110	76,700	14.3%
<b>Total Revenue</b>	<b>\$ 514,143</b>	<b>\$ 352,600</b>	<b>\$ 352,600</b>	<b>\$ 544,750</b>	<b>54.5%</b>
<b>Total Resources</b>	<b>\$ 8,777,781</b>	<b>\$ 3,811,980</b>	<b>\$ 8,637,010</b>	<b>\$ 3,188,870</b>	
<b>EXPENSE BY CATEGORY</b>					
Transfers	30,826	-	5,970,710	-	-
Capital	462,546	22,180	22,180	14,910	(32.8%)
<b>Total Expense</b>	<b>\$ 493,372</b>	<b>\$ 22,180</b>	<b>\$ 5,992,890</b>	<b>\$ 14,910</b>	<b>(32.8%)</b>
<b>Ending Balance</b>	<b>\$ 8,284,409</b>	<b>\$ 3,789,800</b>	<b>\$ 2,644,120</b>	<b>\$ 3,173,960</b>	

## Open Space Capital Expansion Fee Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	\$ -	\$ -	\$ -	\$ 450,000	-
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ 1,504,143	\$ 1,140,460	\$ 1,626,510	\$ 1,767,040	
Impact Fees	70,632	114,610	114,610	209,030	82.4%
Interest	51,731	25,920	25,920	35,340	36.3%
<b>Total Revenue</b>	\$ 122,363	\$ 140,530	\$ 140,530	\$ 244,370	<b>73.9%</b>
<b>Total Resources</b>	\$ 1,626,506	\$ 1,280,990	\$ 1,767,040	\$ 2,011,410	
<b>EXPENSE BY CATEGORY</b>					
Capital	-	-	-	450,000	-
<b>Total Expense</b>	\$ -	\$ -	\$ -	\$ 450,000	-
<b>Ending Balance</b>	\$ 1,626,506	\$ 1,280,990	\$ 1,767,040	\$ 1,561,410	

## Trails Capital Expansion Fee Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	\$ 100,474	\$ 190,550	\$ 190,550	\$ -	(100.0%)
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ 967,611	\$ 541,850	\$ 943,390	\$ 836,890	
Impact Fees	45,613	72,150	72,150	131,590	82.4%
Interest	30,641	11,900	11,900	16,740	40.7%
<b>Total Revenue</b>	\$ 76,254	\$ 84,050	\$ 84,050	\$ 148,330	<b>76.5%</b>
<b>Total Resources</b>	\$ 1,043,865	\$ 625,900	\$ 1,027,440	\$ 985,220	
<b>EXPENSE BY CATEGORY</b>					
Purchased Services	213	-	-	-	-
Capital	100,261	190,550	190,550	-	(100.0%)
<b>Total Expense</b>	\$ 100,474	\$ 190,550	\$ 190,550	\$ -	<b>(100.0%)</b>
<b>Ending Balance</b>	\$ 943,391	\$ 435,350	\$ 836,890	\$ 985,220	

## General Government Capital Expansion Fee Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	\$ -	\$ 4,343,260	\$ 4,498,720	\$ 382,460	(91.2%)
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ 8,286,226	\$ 7,856,770	\$ 8,871,890	\$ 4,755,180	
Impact Fees	279,944	188,580	188,580	610,600	223.8%
Interest	305,205	192,730	192,730	95,100	(50.7%)
<b>Total Revenue</b>	\$ 585,659	\$ 381,310	\$ 382,010	\$ 705,700	85.1%
<b>Total Resources</b>	\$ 8,871,885	\$ 8,238,080	\$ 9,253,900	\$ 5,460,880	
<b>EXPENSE BY CATEGORY</b>					
Transfers	-	3,289,260	3,444,720	-	(100.0%)
Capital	-	1,054,000	1,054,000	382,460	(63.7%)
<b>Total Expense</b>	\$ -	\$ 4,343,260	\$ 4,498,720	\$ 382,460	(91.2%)
<b>Ending Balance</b>	\$ 8,871,885	\$ 3,894,820	\$ 4,755,180	\$ 5,078,420	

## Fire Capital Expansion Fee Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	\$ -	\$ -	\$ -	\$ -	-
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ 1,082,597	\$ 4,825,270	\$ 1,462,850	\$ 1,732,260	
Impact Fees	198,676	132,120	132,120	186,610	41.2%
Interest	47,050	36,110	36,110	34,650	(4.0%)
Transfers	134,526	100,670	101,180	115,050	14.3%
<b>Total Revenue</b>	\$ 380,252	\$ 268,900	\$ 269,410	\$ 336,310	25.1%
<b>Total Resources</b>	\$ 1,462,849	\$ 5,094,170	\$ 1,732,260	\$ 2,068,570	
<b>EXPENSE BY CATEGORY</b>					
<b>Total Expense</b>	\$ -	\$ -	\$ -	\$ -	-
<b>Ending Balance</b>	\$ 1,462,849	\$ 5,094,170	\$ 1,732,260	\$ 2,068,570	

## Police Capital Expansion Fee Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	\$ 4,620	\$ -	\$ 84,380	\$ -	-
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ 3,106,103	\$ 3,587,920	\$ 3,462,060	\$ 3,640,440	
Impact Fees	248,711	172,040	172,040	242,730	41.1%
Interest	111,460	90,120	90,120	72,810	(19.2%)
<b>Total Revenue</b>	\$ 360,579	\$ 262,160	\$ 262,760	\$ 315,540	20.4%
<b>Total Resources</b>	\$ 3,466,682	\$ 3,850,080	\$ 3,724,820	\$ 3,955,980	
<b>EXPENSE BY CATEGORY</b>					
Capital	-	-	84,380	-	-
<b>Total Expense</b>	\$ 4,620	\$ -	\$ 84,380	\$ -	-
<b>Ending Balance</b>	\$ 3,462,062	\$ 3,850,080	\$ 3,640,440	\$ 3,955,980	

## Library Capital Expansion Fee Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	\$ 199,904	\$ 2,700,740	\$ 3,910,840	\$ -	(100.0%)
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ 3,888,422	\$ 2,769,430	\$ 3,881,560	\$ 130,600	
Impact Fees	61,879	92,360	92,360	168,460	82.4%
Interest	131,159	67,520	67,520	2,610	(96.1%)
<b>Total Revenue</b>	\$ 193,038	\$ 159,880	\$ 159,880	\$ 171,070	7.0%
<b>Total Resources</b>	\$ 4,081,460	\$ 2,929,310	\$ 4,041,440	\$ 301,670	
<b>EXPENSE BY CATEGORY</b>					
Transfers	199,904	2,700,740	3,910,840	-	(100.0%)
<b>Total Expense</b>	\$ 199,904	\$ 2,700,740	\$ 3,910,840	\$ -	(100.0%)
<b>Ending Balance</b>	\$ 3,881,556	\$ 228,570	\$ 130,600	\$ 301,670	



## Cultural Services Capital Expansion Fee Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	\$ 314,730	\$ -	\$ -	\$ -	-
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ 2,273,193	\$ 2,399,060	\$ 2,087,340	\$ 2,227,660	
Impact Fees	49,719	74,440	74,440	135,770	82.4%
Interest	79,159	65,880	65,880	44,550	(32.4%)
<b>Total Revenue</b>	\$ 128,878	\$ 140,320	\$ 140,320	\$ 180,320	28.5%
<b>Total Resources</b>	\$ 2,402,071	\$ 2,539,380	\$ 2,227,660	\$ 2,407,980	
<b>EXPENSE BY CATEGORY</b>					
Capital	314,730	-	-	-	-
<b>Total Expense</b>	\$ 314,730	\$ -	\$ -	\$ -	-
<b>Ending Balance</b>	\$ 2,087,341	\$ 2,539,380	\$ 2,227,660	\$ 2,407,980	

## Street Capital Expansion Fee Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Expansion Fees</b>	\$ 3,627,144	\$ 2,984,660	\$ 5,620,460	\$ 1,600,320	(46.4%)
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ 8,160,616	\$ 6,893,900	\$ 6,530,310	\$ 1,817,590	
Impact Fees	1,491,198	818,500	818,500	1,594,240	94.8%
Interest	258,716	74,620	74,620	36,350	(51.3%)
Other	19,500	-	-	-	-
Transfers	227,424	-	14,620	-	-
<b>Total Revenue</b>	\$ 1,996,838	\$ 893,120	\$ 907,740	\$ 1,630,590	82.6%
<b>Total Resources</b>	\$ 10,157,454	\$ 7,787,020	\$ 7,438,050	\$ 3,448,180	
<b>EXPENSE BY CATEGORY</b>					
Transfers	3,627,144	2,984,660	5,620,460	1,600,320	(46.4%)
<b>Total Expense</b>	\$ 3,627,144	\$ 2,984,660	\$ 5,620,460	\$ 1,600,320	(46.4%)
<b>Ending Balance</b>	\$ 6,530,310	\$ 4,802,360	\$ 1,817,590	\$ 1,847,860	

**Capital Projects Fund**

The Capital Projects Fund all infrastructure construction and major equipment purchases. See the Capital Program Chapter for details on the Capital Projects.

## Capital Projects Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Capital Projects</b>	<b>\$ 12,380,996</b>	<b>\$ 16,040,960</b>	<b>\$ 33,288,530</b>	<b>\$ 7,555,770</b>	<b>(52.9%)</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 759,319</b>	<b>\$ 759,320</b>	<b>\$ 1,106,290</b>	<b>\$ 1,106,290</b>	
Intergovernmental	2,959,038	-	5,378,620	130,000	-
User Fees	1,490,120	1,529,430	1,529,430	1,689,230	10.4%
Interest	79,716	-	-	-	-
Other	-	2,000,000	1,600,000	-	(100.0%)
Transfers	8,199,088	12,511,530	24,780,480	5,736,540	(54.1%)
<b>Total Revenue</b>	<b>\$ 12,727,962</b>	<b>\$ 16,040,960</b>	<b>\$ 33,288,530</b>	<b>\$ 7,555,770</b>	<b>(52.9%)</b>
<b>Total Resources</b>	<b>\$ 13,487,281</b>	<b>\$ 16,800,280</b>	<b>\$ 34,394,820</b>	<b>\$ 8,662,060</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	361,369	-	-	-	-
Supplies	35,496	-	44,130	-	-
Purchased Services	914,451	-	111,330	-	-
Fixed Charges	26	-	-	-	-
Transfers	88,924	-	47,430	-	-
Capital	10,980,730	16,040,960	33,085,640	7,555,770	(52.9%)
<b>Total Expense</b>	<b>\$ 12,380,996</b>	<b>\$ 16,040,960</b>	<b>\$ 33,288,530</b>	<b>\$ 7,555,770</b>	<b>(52.9%)</b>
<b>Ending Balance</b>	<b>\$ 1,106,285</b>	<b>\$ 759,320</b>	<b>\$ 1,106,290</b>	<b>\$ 1,106,290</b>	

### **Community Development Block Grant Fund**

The Community Development Block Grant Fund is managed by the Community Partnership Office in the Development Services Department. Details on the expenditures are in the Department Summary chapter in the Development Services Section.

## **Community Development Block Grant Fund Summary**

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Community Dev. Block Grant</b>	<b>\$ 458,374</b>	<b>\$ 303,600</b>	<b>\$ 550,840</b>	<b>\$ 329,840</b>	<b>8.6%</b>
<b>REVENUE</b>					
Intergovernmental	458,374	303,600	550,840	329,840	8.6%
<b>Total Revenue</b>	<b>\$ 458,374</b>	<b>\$ 303,600</b>	<b>\$ 550,840</b>	<b>\$ 329,840</b>	<b>8.6%</b>
<b>EXPENSE BY CATEGORY</b>					
Personal Services	61,127	56,050	56,050	57,620	2.8%
Supplies	1,902	500	500	500	-
Purchased Services	395,345	247,050	494,290	271,720	10.0%
<b>Total Expense</b>	<b>\$ 458,374</b>	<b>\$ 303,600</b>	<b>\$ 550,840</b>	<b>\$ 329,840</b>	<b>8.6%</b>

### Conservation Trust Fund

The Conservation Trust Fund is managed by the Parks & Recreation Department. Details on the expenditures are in the Department Summary chapter in the Parks & Recreation Section.

## Conservation Trust Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Conservation Trust</b>	<b>\$ 595,887</b>	<b>\$ 1,908,740</b>	<b>\$ 2,610,160</b>	<b>\$ 287,360</b>	<b>(84.9%)</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 5,373,624</b>	<b>\$ 3,110,140</b>	<b>\$ 5,512,720</b>	<b>\$ 3,502,560</b>	
Lottery Proceeds	602,939	350,000	350,000	400,000	14.3%
Federal Grants	-	100,000	100,000	-	(100.0%)
Interest	132,044	150,000	150,000	70,050	(53.3%)
<b>Total Revenue</b>	<b>\$ 734,983</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 470,050</b>	<b>(21.7%)</b>
<b>Total Resources</b>	<b>\$ 6,108,607</b>	<b>\$ 3,710,140</b>	<b>\$ 6,112,720</b>	<b>\$ 3,972,610</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	51,451	134,620	134,620	127,570	(5.2%)
Supplies	9,514	15,650	15,650	12,900	(17.6%)
Purchased Services	7,284	4,120	4,120	3,500	(15.0%)
Fixed Charges	16,767	16,400	16,400	15,360	(6.3%)
Capital	510,871	1,737,950	2,439,370	128,030	(92.6%)
<b>Total Expense</b>	<b>\$ 595,887</b>	<b>\$ 1,908,740</b>	<b>\$ 2,610,160</b>	<b>\$ 287,360</b>	<b>(84.9%)</b>
<b>Ending Balance</b>	<b>\$ 5,512,720</b>	<b>\$ 1,801,400</b>	<b>\$ 3,502,560</b>	<b>\$ 3,685,250</b>	

### Open Space Fund

The Open Space Fund is managed by the Parks & Recreation Department. Details on the expenditures are in the Department Summary chapter in the Parks & Recreation Section.

## Open Space Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Open Space</b>	<b>\$ 1,255,753</b>	<b>\$ 1,561,050</b>	<b>\$ 1,561,050</b>	<b>\$ 2,704,690</b>	<b>73.3%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 9,767,455</b>	<b>\$ 9,822,510</b>	<b>\$ 10,164,290</b>	<b>\$ 10,307,240</b>	
County Open Space Taxes	1,414,850	1,400,000	1,400,000	1,428,000	2.0%
Interest on Investments	233,489	300,000	300,000	206,140	(31.3%)
Other	4,248	4,000	4,000	2,000	(50.0%)
<b>Total Revenue</b>	<b>\$ 1,652,587</b>	<b>\$ 1,704,000</b>	<b>\$ 1,704,000</b>	<b>\$ 1,636,140</b>	<b>(4.0%)</b>
<b>Total Resources</b>	<b>\$ 11,420,042</b>	<b>\$ 11,526,510</b>	<b>\$ 11,868,290</b>	<b>\$ 11,943,380</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	151,247	176,420	176,420	160,000	(9.3%)
Supplies	1,026	8,700	8,700	8,700	-
Purchased Services	158,193	35,930	75,930	35,990	0.2%
Capital	945,287	1,340,000	1,300,000	2,500,000	86.6%
<b>Total Expense</b>	<b>\$ 1,255,753</b>	<b>\$ 1,561,050</b>	<b>\$ 1,561,050</b>	<b>\$ 2,704,690</b>	<b>73.3%</b>
<b>Ending Balance</b>	<b>\$ 10,164,289</b>	<b>\$ 9,965,460</b>	<b>\$ 10,307,240</b>	<b>\$ 9,238,690</b>	

**Park Improvement Fund**

The Park Improvement Fund is managed by the Parks & Recreation Department. Details on the expenditures are in the Department Summary chapter in the Parks & Recreation Section.

## Park Improvement Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Park Improvement</b>	\$ -	\$ -	\$ -	\$ 170,000	-
<b>REVENUES</b>					
<b>Beginning Balance</b>	\$ 2,393,221	\$ 2,474,680	\$ 2,538,810	\$ 2,671,490	
County Fees	1,211	2,400	2,400	1,260	(47.5%)
User Fees	52,536	50,280	50,280	51,080	1.6%
Interest	85,816	80,000	80,000	53,430	(33.2%)
Other	6,027	-	-	-	-
<b>Total Revenue</b>	\$ 145,590	\$ 132,680	\$ 132,680	\$ 105,770	(20.3%)
<b>Total Resources</b>	\$ 2,538,811	\$ 2,607,360	\$ 2,671,490	\$ 2,777,260	
<b>EXPENSE BY CATEGORY</b>					
Capital	-	-	-	170,000	-
<b>Total Expense</b>	\$ -	\$ -	\$ -	\$ 170,000	-
<b>Ending Balance</b>	\$ 2,538,811	\$ 2,607,360	\$ 2,671,490	\$ 2,607,260	



**Seizure & Forfeiture Fund**

The Seizure & Forfeiture Fund is used to account for proceeds received from assets seized or forfeited through Police felony arrests. The revenues must be used for overtime or equipment used for investigations.

### Seizure & Forfeiture Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Police</b>	\$ 50,685	\$ -	\$ -	\$ -	-
<b>REVENUE</b>					
<b>Beginning Balance</b>	\$ -	\$ -	\$ 3,500	\$ 3,500	
Intergovernmental	40,000	-	-	-	-
Interest	60	-	-	-	-
Transfers	14,127	-	-	-	-
<b>Total Revenue</b>	\$ 54,187	\$ -	\$ -	\$ -	-
<b>Total Resources</b>	\$ 54,187	\$ -	\$ 3,500	\$ 3,500	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	40,001	-	-	-	-
Purchased Services	10,684	-	-	-	-
<b>Total Expense</b>	\$ 50,685	\$ -	\$ -	\$ -	-
<b>Ending Balance</b>	\$ 3,502	\$ -	\$ 3,500	\$ 3,500	

## Other Entity Funds Summary

These are funds to account for the revenues and expenses of separate governmental units the City of Loveland either has a significant interest in or has created for special purposes. The spending for these funds is approved either by a joint relationship through an intergovernmental agreement, or by a separate resolution.

The Airport is a separate entity established by the cities of Fort Collins and Loveland. The City of Loveland does not have absolute authority to control this fund. However, per the Intergovernmental Agreement between the cities, it is Loveland's responsibility to legally appropriate the budget for the Fort Collins – Loveland Municipal Airport as part of the administrative responsibilities. The Larimer/Loveland Building Authority (LLBA) was established by Larimer County and the City of Loveland to construct and operate the new combined Police and Courts facility.

The General Improvement District (GID) #1, the Loveland Special Improvement District (SID) #1 and the Loveland Urban Renewal Authority (LURA) 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.

An ordinance adopting the budget will be presented to the governing body of each entity for approval.

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

## Other Entity Funds

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 3,172,091</b>	<b>\$ 2,563,090</b>	<b>\$ 2,869,320</b>	<b>\$ 3,122,290</b>	
Property Tax	9,944,377	11,083,040	11,083,040	11,522,690	4.0%
Other Taxes	1,255,004	789,400	789,400	690,000	(12.6%)
Intergovernmental	2,548,751	1,889,210	1,909,360	1,889,220	0.0%
User Fees	774,925	835,900	835,900	910,900	9.0%
Interest	78,759	86,450	86,450	41,490	(52.0%)
Other	8,156	-	-	-	-
<b>Total Revenue</b>	<b>\$ 14,609,972</b>	<b>\$ 14,684,000</b>	<b>\$ 14,704,150</b>	<b>\$ 15,054,300</b>	<b>2.5%</b>
<b>Total Resources</b>	<b>\$ 17,782,063</b>	<b>\$ 17,247,090</b>	<b>\$ 17,573,470</b>	<b>\$ 18,176,590</b>	
<b>APPROPRIATIONS</b>					
Airport	2,175,994	1,217,000	1,222,500	1,217,000	-
Loveland GID #1	107,534	24,500	24,500	24,500	-
Loveland-Larimer Bldg. Authority	467,071	469,210	469,210	470,860	0.4%
Loveland SID #1	1,329,058	730,860	730,860	774,400	6.0%
Loveland Urban Renewal Authority	10,072,968	11,045,210	11,045,210	11,489,730	4.0%
<b>Total Appropriations</b>	<b>\$ 14,152,625</b>	<b>\$ 13,486,780</b>	<b>\$ 13,492,280</b>	<b>\$ 13,976,490</b>	<b>3.6%</b>
<b>EXPENSE BY CATEGORY</b>					
Personal Services	510,310	504,870	534,170	510,210	1.1%
Supplies	63,438	30,350	31,600	30,350	-
Purchased Services	827,285	663,800	880,550	727,710	9.6%
Fixed Charges	921,939	892,230	892,230	971,070	8.8%
Debt Service	10,330,268	10,890,130	10,890,130	11,246,540	3.3%
Capital	59,000	-	-	-	-
<b>Total Expense</b>	<b>\$ 12,712,240</b>	<b>\$ 12,981,380</b>	<b>\$ 13,228,680</b>	<b>\$ 13,485,880</b>	<b>3.9%</b>
<b>Ending Balance</b>	<b>\$ 3,629,438</b>	<b>\$ 3,760,310</b>	<b>\$ 4,081,190</b>	<b>\$ 4,200,100</b>	

The following pages provide complete summaries of each of these funds.

### Airport Fund

The Airport Fund is managed by the Public Works Department. Details on the expenditures are in the Other Entities chapter.

## Airport Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Airport</b>	<b>\$ 2,929,974</b>	<b>\$ 1,928,600</b>	<b>\$ 2,181,400</b>	<b>\$ 1,943,390</b>	<b>0.8%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 984,826</b>	<b>\$ 734,150</b>	<b>\$ 943,970</b>	<b>\$ 1,067,120</b>	
Airport Revenue	774,925	835,900	835,900	910,900	9.0%
Intergovernmental	2,081,680	1,420,000	1,440,150	1,420,000	-
Interest	32,508	28,500	28,500	21,340	(25.1%)
<b>Total Revenue</b>	<b>\$ 2,889,113</b>	<b>\$ 2,284,400</b>	<b>\$ 2,304,550</b>	<b>\$ 2,352,240</b>	<b>3.0%</b>
<b>Total Resources</b>	<b>\$ 3,873,939</b>	<b>\$ 3,018,550</b>	<b>\$ 3,248,520</b>	<b>\$ 3,419,360</b>	
<b>EXPENSE BY CATEGORY</b>					
Personal Services	382,985	377,350	406,650	381,040	1.0%
Supplies	55,194	27,100	27,100	27,100	-
Purchased Services	244,427	244,620	462,620	255,400	4.4%
Fixed Charges	53,003	62,530	62,530	62,850	0.5%
Debt Service	18,371	-	-	-	-
Capital	2,175,994	1,217,000	1,222,500	1,217,000	-
<b>Total Expense</b>	<b>\$ 2,929,974</b>	<b>\$ 1,928,600</b>	<b>\$ 2,181,400</b>	<b>\$ 1,943,390</b>	<b>0.8%</b>
<b>Ending Balance</b>	<b>\$ 943,965</b>	<b>\$ 1,089,950</b>	<b>\$ 1,067,120</b>	<b>\$ 1,475,970</b>	

**Loveland General Improvement District #1 Fund**

The Loveland General Improvement District #1 Fund is managed by the Public Works Department. Details on the expenditures are in the Other Entities chapter.

## General Improvement District #1 Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>General Improvement District #1</b>	<b>\$ 107,534</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>	<b>-</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 69,479</b>	<b>\$ 51,380</b>	<b>\$ 3,880</b>	<b>\$ 17,560</b>	
Interest on Investments	3,880	350	350	350	-
Property Taxes	38,051	37,830	37,830	32,960	(12.9%)
<b>Total Revenue</b>	<b>\$ 41,931</b>	<b>\$ 38,180</b>	<b>\$ 38,180</b>	<b>\$ 33,310</b>	<b>(12.8%)</b>
<b>Total Resources</b>	<b>\$ 111,410</b>	<b>\$ 89,560</b>	<b>\$ 42,060</b>	<b>\$ 50,870</b>	
<b>EXPENSE BY CATEGORY</b>					
Supplies	-	2,000	2,000	2,000	-
Purchased Services	107,534	22,500	22,500	22,500	-
<b>Total Expense</b>	<b>\$ 107,534</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 3,876</b>	<b>\$ 65,060</b>	<b>\$ 17,560</b>	<b>\$ 26,370</b>	

**Loveland–Larimer Building Authority Fund**

The Loveland–Larimer Building Authority Fund is managed by the Public Works Department and the Parks & Recreation Department. The Public Works Department provides facility maintenance services and the Parks & Recreation Department provides grounds maintenance services.

**Loveland Larimer Building Authority Fund Summary**

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Building Operations	454,035	454,960	454,960	456,610	0.4%
Grounds Maintenance	13,036	14,250	14,250	14,250	-
<b>Total Expense</b>	<b>\$ 467,071</b>	<b>\$ 469,210</b>	<b>\$ 469,210</b>	<b>\$ 470,860</b>	<b>0.4%</b>
<b>REVENUE</b>					
Larimer County Contribution	92,620	92,620	92,620	94,170	1.7%
City of Loveland Contribution	374,451	376,590	376,590	376,690	0.0%
<b>Total Revenue</b>	<b>\$ 467,071</b>	<b>\$ 469,210</b>	<b>\$ 469,210</b>	<b>\$ 470,860</b>	<b>0.4%</b>
<b>EXPENSE BY CATEGORY</b>					
Personal Services	127,325	127,520	127,520	129,170	1.3%
Supplies	8,244	1,250	2,500	2,500	100.0%
Purchased Services	307,878	340,440	339,190	339,190	(0.4%)
Fixed Charges	23,624	-	-	-	-
<b>Total Expense</b>	<b>\$ 467,071</b>	<b>\$ 469,210</b>	<b>\$ 469,210</b>	<b>\$ 470,860</b>	<b>0.4%</b>



**Loveland Special Improvement District #1 Fund**

The Loveland Special Improvement District #1 Fund is managed by the Finance Department. Details on the expenditures are in the Other Entities chapter.

## Special Improvement District #1 Fund Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
<b>Loveland SID #1</b>	<b>\$ 1,329,058</b>	<b>\$ 730,860</b>	<b>\$ 730,860</b>	<b>\$ 774,400</b>	<b>6.0%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 565,950</b>	<b>\$ 589,950</b>	<b>\$ 529,270</b>	<b>\$ 607,610</b>	
Assessments	814,892	789,400	789,400	690,000	(12.6%)
Interest	35,365	19,800	19,800	19,800	-
Unclassified Revenue	2,011	-	-	1,400	-
<b>Total Revenue</b>	<b>\$ 1,292,380</b>	<b>\$ 809,200</b>	<b>\$ 809,200</b>	<b>\$ 711,200</b>	<b>(12.1%)</b>
<b>Total Resources</b>	<b>\$ 1,858,330</b>	<b>\$ 1,399,150</b>	<b>\$ 1,338,470</b>	<b>\$ 1,318,810</b>	
<b>EXPENSE BY CATEGORY</b>					
Purchased Services	11,470	-	-	10,000	-
Debt Service	1,317,588	730,860	730,860	764,400	4.6%
<b>Total Expense</b>	<b>\$ 1,329,058</b>	<b>\$ 730,860</b>	<b>\$ 730,860</b>	<b>\$ 774,400</b>	<b>6.0%</b>
<b>Ending Balance</b>	<b>\$ 529,272</b>	<b>\$ 668,290</b>	<b>\$ 607,610</b>	<b>\$ 544,410</b>	

*Note: The bond ordinance for Loveland Special Improvement District #1 requires that a portion of the assessments received be placed in reserve accounts, so at the end of the year there will be a reserve balance. The reserve amounts are not excess funds. The reserves are to fund the upcoming interest payments to bondholders should annual assessments not be received on a timely basis. The fund balance remaining in the final year of the bonds (2029) will be applied to the final payment and assessments on property owners will be lowered.*

**Loveland Urban Renewal Authority Fund**

The Loveland Urban Renewal Authority Fund is managed by the Finance Department. Details on the expenditures are in the Other Entities chapter.

## Loveland Urban Renewal Authority Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change
Downtown	5,976	6,240	6,240	49,370	691.2%
Finley Block	159,727	151,970	151,970	156,980	3.3%
U.S. 34 Crossroads	9,848,265	10,887,000	10,887,000	11,283,380	3.6%
Facade Grant	59,000	-	-	-	-
<b>Total Expense</b>	<b>\$10,013,968</b>	<b>\$11,045,210</b>	<b>\$11,045,210</b>	<b>\$11,489,730</b>	<b>4.0%</b>
<b>REVENUE</b>					
<b>Beginning Balance</b>	<b>\$ 1,551,836</b>	<b>\$ 1,187,610</b>	<b>\$ 1,392,200</b>	<b>\$ 1,430,000</b>	
Property Tax Increment	9,906,326	11,045,210	11,045,210	11,489,730	4.0%
Interest	7,006	37,800	37,800	-	(100.0%)
Other Revenue	8,156	-	-	-	-
<b>Total Revenue</b>	<b>\$ 9,913,332</b>	<b>\$11,083,010</b>	<b>\$11,083,010</b>	<b>\$11,489,730</b>	<b>3.7%</b>
<b>Total Resources</b>	<b>\$11,465,168</b>	<b>\$12,270,620</b>	<b>\$12,475,210</b>	<b>\$12,919,730</b>	
<b>EXPENSE BY CATEGORY</b>					
Purchased Services	155,976	56,240	56,240	99,370	76.7%
Fixed Charges	845,312	829,700	829,700	908,220	9.5%
Debt Service	9,012,680	10,159,270	10,159,270	10,482,140	3.2%
Capital	59,000	-	-	-	-
<b>Total Expense</b>	<b>\$10,072,968</b>	<b>\$11,045,210</b>	<b>\$11,045,210</b>	<b>\$11,489,730</b>	<b>4.0%</b>
<b>Ending Balance</b>	<b>\$ 1,392,200</b>	<b>\$ 1,225,410</b>	<b>\$ 1,430,000</b>	<b>\$ 1,430,000</b>	

## Fund Balance Summary

	2009 Adopted	2010 Adopted	2010 Revised	2011
	Ending Balance	Ending Balance	Ending Balance as of June	Ending Balance
<b>General Fund</b>	<b>\$ 27,917,576</b>	<b>\$ 21,237,600</b>	<b>\$ 22,389,510</b>	<b>\$ 21,570,950</b>
<b>Internal Service Funds</b>				
Employee Benefits	4,493,934	4,180,320	3,977,230	2,704,100
City Fleet	8,319,811	6,430,980	8,451,020	8,931,710
Vehicle Maintenance	343,476	958,830	343,480	395,260
Risk & Insurance	2,797,736	3,902,890	2,886,930	2,924,550
<b>Total Internal Service Funds</b>	<b>\$ 15,954,957</b>	<b>\$ 15,473,020</b>	<b>\$ 15,658,660</b>	<b>\$ 14,955,620</b>
<b>Enterprise Funds</b>				
Golf	268,199	912,260	1,052,730	1,627,540
Power	15,352,406	9,946,680	12,617,670	9,873,710
Raw Water	-	-	26,507,000	22,092,070
Solid Waste	2,617,138	3,384,150	3,020,530	3,759,260
Stormwater	4,141,858	842,640	756,430	1,833,670
Wastewater	9,237,757	9,737,620	9,939,490	5,034,980
Water	29,188,363	32,022,410	9,116,680	8,784,140
<b>Total Enterprise Funds</b>	<b>\$ 60,805,722</b>	<b>\$ 56,845,760</b>	<b>\$ 63,010,530</b>	<b>\$ 53,005,370</b>
<b>Special Revenue Funds</b>				
Art in Public Places	730,309	103,070	469,940	161,320
Park Capital Expansion Fees	5,753,577	6,231,610	6,333,120	6,183,650
Recreation Capital Expansion Fees	8,284,409	3,789,800	2,644,120	3,173,960
Trails Capital Expansion Fees	943,391	435,350	836,890	985,220
Open Space Capital Expansion Fees	1,626,506	1,280,990	1,767,040	1,561,410
Fire Capital Expansion Fees	1,462,849	5,094,170	1,732,260	2,068,570
Police Capital Expansion Fees	3,462,062	3,850,080	3,640,440	3,955,980
Library Capital Expansion Fees	3,881,556	228,570	130,600	301,670
Cultural Srv. Capital Expansion Fees	2,087,341	2,539,380	2,227,660	2,407,980
General Gov. Capital Expansion Fees	8,871,885	3,894,820	4,755,180	5,078,420
Streets Capital Expansion Fees	6,530,310	4,802,360	1,817,590	1,847,860
Capital Projects	1,106,285	759,320	1,106,290	1,106,290
Conservation Trust	5,512,720	1,801,400	3,502,560	3,685,250
Open Space	10,164,289	9,965,460	10,307,240	9,238,690
Parks Improvement	2,538,811	2,607,360	2,671,490	2,607,260
Seizure and Forfeiture	3,502	-	3,500	3,500
<b>Total Special Revenue Funds</b>	<b>\$ 62,959,802</b>	<b>\$ 47,383,740</b>	<b>\$ 43,945,920</b>	<b>\$ 44,367,030</b>
<b>Total All Funds</b>	<b>\$ 167,638,057</b>	<b>\$ 140,940,120</b>	<b>\$ 145,004,620</b>	<b>\$ 133,898,970</b>

# Staffing Levels

This table represents a comparison of positions that are authorized in the budget for all funds from 2009 to 2011. The summary includes all full-time and part-time benefited positions, but does not include temporary or non-benefited positions. A benefited position is defined as receiving health and retirement benefits.

## Staffing Levels Summary

Department	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted Change
Executive & Legal	14.25	13.25	13.50	13.50	0.25
Community & Business Relations	2.30	2.30	2.30	2.25	(0.05)
Cultural Services	11.75	11.40	11.40	11.40	-
Development Services	29.25	24.95	24.95	25.95	1.00
Finance	24.45	22.75	22.75	22.75	-
Fire & Rescue	68.00	66.00	66.00	66.00	-
Human Resources	10.00	10.00	10.00	9.75	(0.25)
Information Technology	24.50	21.50	20.50	20.50	(1.00)
Library	27.54	27.16	27.55	29.93	2.77
Parks & Recreation	62.02	58.85	59.02	61.52	2.67
Police	136.00	134.00	134.00	134.00	-
Public Works	76.98	75.48	75.78	75.78	0.30
<b>Total General Fund</b>	<b>487.04</b>	<b>467.64</b>	<b>467.75</b>	<b>473.33</b>	<b>5.69</b>
Finance/Risk Management	-	-	-	-	-
Public Works/Vehicle Maintenance	15.65	13.65	13.65	13.65	-
<b>Total Internal Service Funds</b>	<b>15.65</b>	<b>13.65</b>	<b>13.65</b>	<b>13.65</b>	<b>-</b>
Parks & Recreation/Golf	18.50	18.50	15.50	13.50	(5.00)
Public Works/Solid Waste	27.62	27.62	27.62	27.62	-
Public Works/Stormwater	12.08	14.65	14.65	14.35	(0.30)
Water & Power	123.50	114.50	114.50	114.50	-
Finance/Utility Billing & Meter Reading	25.40	25.40	25.40	24.90	(0.50)
<b>Total Enterprise Funds</b>	<b>207.10</b>	<b>200.67</b>	<b>197.67</b>	<b>194.87</b>	<b>(5.80)</b>
Parks & Recreation/Conservation Trust	0.92	0.92	0.92	0.92	-
Community & Business Relations/CDBG	0.80	0.80	0.80	0.80	-
Parks & Recreation/Open Space	1.83	1.83	1.83	1.83	-
Cultural Services/Art in Public Places	0.75	0.90	0.85	0.85	(0.05)
<b>Total Special Revenue Funds</b>	<b>4.30</b>	<b>4.45</b>	<b>4.40</b>	<b>4.40</b>	<b>(0.05)</b>
<b>Total City Employees (FTE)</b>	<b>714.09</b>	<b>686.41</b>	<b>683.47</b>	<b>686.25</b>	<b>(0.16)</b>

# *TABOR Revenue*

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

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

**Projects Funded From Revenues Above TABOR Limit**

<b>Year:</b>	<b>Amount</b>
2003 actual revenues above TABOR limit	1,307,281
2004 actual revenues above TABOR limit	4,370,851
2005 actual revenues above TABOR limit	6,841,751
2006 actual revenues above TABOR limit	6,198,790
2007 actual revenues above TABOR limit	7,208,222
2008 actual revenues above TABOR limit	1,719,794
2009 actual revenues above TABOR limit	472,394
2010 projected revenues above TABOR limit	-
2011 projected revenues above TABOR limit	-
<b>Total</b>	<b>\$ 28,119,083</b>

<b>Projects:</b>	<b>Amount</b>
Street Rehabilitation and Maintenance (2004 Budget)	975,180
Street Rehabilitation and Maintenance (2005 Budget)	2,909,800
Fairgrounds Renovation (2005 Budget)	100,000
Street Construction (2005 Budget)	620,226
In-house Street Construction Engineering (2005 Budget)	489,490
Street Construction (2006 Budget)	1,737,056
Street Rehabilitation and Maintenance (2006 Budget)	1,165,482
Fire Apparatus Replacement (2006 Budget)	263,250
Youth Sports Complex Operating Costs (2006 Budget)	384,000
Replace Street Paint Truck (2006 Budget)	240,000
Four New Firefighters and Volunteer Equipment (2006 Budget)	424,140
Four New Police Officers (2006 Budget)	365,730
Fairgrounds/Barnes Park Expansion (2006 Budget)	3,000,000
Winona Pool Bathhouse Renovation (2006 Budget)	112,500
Street Construction (2007 Budget)	1,737,056
Street Rehabilitation and Maintenance (2007 Budget)	1,374,670
Police Vehicle Upgrades (2007 Budget)	67,500
New Sign Service Truck (2007 Budget)	50,000
Replace 1986 Freightliner (2007 Budget)	105,000
Street Rehabilitation and Maintenance (2008 Budget)	1,449,305
Street Construction (2008 Budget)	1,436,402
Street Construction (2009 Budget)	2,598,710
Street Construction (2010 Budget)	1,595,890
Street Construction (2011 Budget)	749,780
<b>Subtotal</b>	<b>\$ 23,951,167</b>
<b>Balance</b>	<b>\$ 4,167,916</b>



# DEPARTMENT SUMMARIES

*This section details revenues and operating expenditures for all departments, descriptions of each department with mission statements and goals, performance measurements, a summary of authorized positions, revenue attributable to the departments, and any significant changes in departmental budgets.*

*The department and division summaries provide historical cost information along with the current and recommended budget.*



# Department Summaries

## **Legislative (LEG) ..... 6-1**

The City of Loveland is a home rule, council-manager form of government. The City Council is a nine member policy-making board for the City of Loveland. The Council is led by the Mayor, who is elected for a two-year term by the community at large.

## **Executive & Legal (E&L) ..... 7-1**

All City staff report to the City Manager, except the Municipal Court and the City Attorney's Office. It is the City Manager's responsibility to integrate the talents of all department heads within a common vision that enables the organization to deliver service based on City Council direction. This management team works together to create an environment that encourages innovation, creativity, and growth. The City Manager's Office encourages management and every employee to hold each other accountable for achieving excellence.

## **Community & Business Relations (C&BR) ..... 8-1**

This department partners with outside agencies to assist with enriching the community and manages the community outreach to ensure that citizens are well informed. It is made up of Business Relations and Public Information. The Business Relations Division, also referred to as Business Development, works to market the community to expand and retain businesses, as well as attract new businesses. This Division also serves an ombudsman role to help citizens and business owners navigate through city processes and resolve concerns. Public Information is the division that manages the primary outreach to the community to keep them informed about what is going on with the organization by creating and revising the content on the City's home page, Cable Channel 16 talk shows, the newsletter delivered with the utility bill, monthly information ads in the local newspapers and the emergency radio station 1610.

## **Cultural Services (CS) ..... 9-1**

The Cultural Services Department presents diverse cultural programs to enrich the community, and visitors of all ages and backgrounds, through high quality and affordable performing arts, exhibits and events.

## **Development Services (DS) ..... 10-1**

Development Services Department includes Planning, Building Inspections, Code Enforcement, Community Partnership Office, and Community and Strategic Planning (including Historic Preservation, Downtown Working Committee Support). The Department strives to enhance community livability by providing well-planned, sustainable, vital and safe built community environment through public involvement in the planning and development processes. The Community Partnership Office partners with several non-profit organizations in the community to deliver services to those in need through a grant administration process for awards of city money and Community Development Block Grant funding.

## **Finance (FIN) ..... 11-1**

The function of the Finance Department is to facilitate interaction between the City Council, City Manager, other City departments and the divisions within the Finance Department. This Department is responsible for all financial functions of the City, as well as many other support services, including Accounting and Purchasing, Budget, City Clerk's, Revenue, Risk Management, and Utility Billing. Finance assists the public regarding utility bills, accounts payable, sales and use taxes and municipal bonds.

## **Fire & Rescue (F&R) ..... 12-1**

The Fire & Rescue Department is a combination department which utilizes both career and volunteer firefighters. Staff consists of career members and a maximum of 80 volunteer members.

**Human Resources (HR)..... 13-1**

The Human Resources Department provides the following services to the City and its employees and volunteers: recruitment, selection and orientation; compensation plan development; benefits development and administration; counseling and discipline; policy development, record keeping; background checks, development and compliance with administrative regulations, training and employee development; Employee Recognition Program; and the Community Volunteer Program.

**Information Technology (IT) ..... 14-1**

The Information Technology Department is made up of four divisions: Administration, Application Services, Infrastructure Services, and Telecommunications. IT is responsible for the information systems, applications and technologies that provide communication with and for the City of Loveland government.

**Loveland Public Library (LIB)..... 15-1**

The Library offers a variety of services to the community through its printed and electronic media. A wide variety of programming for ages 1 to 101 is offered to build knowledge and enjoyment, including an outreach minivan for those that cannot come to the library facility. The media services personnel in the Library also manage Channel 16 broadcasting.

**Parks & Recreation (P&R) ..... 16-1**

The department manages city parks, golf courses, recreational trails, natural areas, the Loveland Chilson Recreation/Senior Center, Barnes Park Batting Cages, Winona Swimming Pool, Lake Loveland Swim Beach, and cemeteries.

**Police (POL)..... 17-1**

The Police Department provides an enhanced level of safety in Loveland, protects the rights guaranteed to all people by the constitution, and improves the quality of life of each citizen. The Police Department is a nationally accredited organization that strives to maintain peace and order throughout the community by providing education, preventing criminal activity, and responding to calls for assistance and reports of criminal violations.

**Public Works (PW) ..... 18-1**

The Public Works Department provides planning, design, construction and maintenance services for the general public and the City of Loveland's internal operations.

**Water & Power (W&P) ..... 19-1**

The Water & Power Department delivers water, wastewater and electric power to the Loveland community 24 hours a day, seven days a week. The City purchases, stores, and treats water to ensure that each tap in the community can access clean water. The Wastewater Division ensures that the waste is collected and treated. The Power Division ensures access to reliable electric power. All of these services are delivered at the most competitive rates in the State.

**Other (OTH)..... 20-1**

The Other Section includes detail sheets on non-departmental expenditures that apply generally to the operations of the fund, including contributions to outside agencies that support the community. It also includes budgets for entities that are governed by separate boards. The City Council serves as either the entire board (Loveland Urban Renewal Authority, Special Improvement District, and General Improvement District) or is represented on the board (Airport, Loveland/Larimer Building Authority).



# LEGISLATIVE

*This section details revenues and operating expenditures for all departments, descriptions of each department with mission statements and goals, performance measurements, a summary of authorized positions, revenue attributable to the departments, and any significant changes in departmental budgets.*

*The department and division summaries provide historical cost information along with the current and recommended budget.*

City Council  
2010



Front Row: Donna Rice, Mayor Cecil Gutierrez, Joan Shaffer. Back Row: Kent Solt, Mayor Pro Tem Larry Heckel, Hugh McKean, Carol Johnson, Cathleen McEwen, Daryle Klassen.

# Legislative

The City Council is the legislative and policy-making body of the city government. The Mayor and the council members, working together as a single body, are entrusted with representing and interpreting the needs of Loveland citizens by balancing diverse public interests, establishing policies, and providing leadership and vision for the community. The Council appoints a City Manager to implement policies and manage the day-to-day operations of the Loveland municipal government. In addition, the Council appoints a City Attorney and a Municipal Judge. The Council also oversees the City's 23 citizen boards and commissions.

In elections, held the first Tuesday in November of odd-numbered years, voters select the Mayor and members of the City Council. The Council has a total of nine members. Each of four city wards elects two council members to serve staggered four-year terms. The Mayor, elected from the city at large, serves a two-year term. The Mayor Pro Tem is chosen by the affirmative vote of a majority of the entire Council. As compensation for their work on behalf of the citizens, Council members are paid \$600 per month; the Mayor Pro Tem, \$800 per month; and the Mayor, \$1,000 per month.

Legislative Department Summary							
	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
<b>City Council</b>	\$ 92,527	\$ 125,880	\$ 125,880	\$ 125,880	-	-	-
<b>EXPENSE BY CATEGORY</b>							
Personal Services	77,447	78,300	78,300	78,360	0.1%		
Supplies	3,004	2,670	2,670	2,270	(15.0%)		
Purchased Services	12,076	44,910	44,910	45,250	0.8%		
<b>Total Expense</b>	<b>\$ 92,527</b>	<b>\$ 125,880</b>	<b>\$ 125,880</b>	<b>\$ 125,880</b>	<b>-</b>		

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 60 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 240 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.

### (300) Core Changes

- (400) Supplies
- 100 Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

### - **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 associated with this division.



# EXECUTIVE & LEGAL

*The mission of the City Attorney's Office is to provide high-quality, prompt and cost-effective legal services to the City Council, City boards and commissions, and City staff and, in doing so, to benefit Loveland's citizens by protecting the City's legal and financial interest and by supporting the City's provisions of municipal services; and, within the bounds of justice and professional responsibility, to vigorously prosecute, in Loveland Municipal Court, violations of the City Charter and Code.*

*The mission of the Municipal Court, created by the City Charter, is to provide due process and justice in an impartial, fair, and efficient manner to its residents, visitors, and employees.*



City Manager  
2.75 FTEs

City Attorney  
6.75 FTEs

Municipal Court  
4.00 FTEs



# Executive & Legal

Don Williams has been the City Manager, the chief executive officer, at the City of Loveland since 2002. This position is appointed by the City Council and is responsible for the execution of City Council policies, directives, and legislative action. Leadership in this capacity involves coordinating departmental functions and relations with many external organizations to achieve alignment with City Council priorities for the community and resources available.

All City staff report to the City Manager, except the Municipal Court and the City Attorney's Office. It is the City Manager's responsibility to integrate the talents of all department heads within a common vision that enables the organization to deliver service based on City Council direction. This management team works together to create an environment that encourages innovation, creativity, and growth. The City Manager's Office encourages management and every employee to hold each other accountable for achieving excellence.

<b>Executive &amp; Legal Department Summary</b>							
	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
City Manager	645,757	444,210	444,210	448,680	1.0%	2.75	2.75
City Attorney	878,014	815,890	815,890	848,010	3.9%	6.75	6.75
Municipal Court	357,276	342,230	342,230	351,820	2.8%	3.75	4.00
<b>Total Expense</b>	<b>\$ 1,881,047</b>	<b>\$ 1,602,330</b>	<b>\$ 1,602,330</b>	<b>\$ 1,648,510</b>	<b>2.9%</b>	<b>13.25</b>	<b>13.50</b>
<b>REVENUE</b>							
City Attorney	10,000	-	-	-	-		
Municipal Court	1,011,383	915,710	915,710	927,550	1.3%		
<b>Total Revenue</b>	<b>\$ 1,021,383</b>	<b>\$ 915,710</b>	<b>\$ 915,710</b>	<b>\$ 927,550</b>	<b>1.3%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	1,768,988	1,497,870	1,497,870	1,543,550	3.0%		
Supplies	17,199	19,000	19,000	21,150	11.3%		
Purchased Services	81,056	85,460	85,460	83,810	(1.9%)		
Capital	13,804	-	-	-	-		
<b>Total Expense</b>	<b>\$ 1,881,047</b>	<b>\$ 1,602,330</b>	<b>\$ 1,602,330</b>	<b>\$ 1,648,510</b>	<b>2.9%</b>		

# City Manager

The City Manager is the chief executive officer of the City of Loveland. This position is appointed by the City Council and is responsible for the execution of City Council policies, directives, and legislative action. Leadership in this capacity involves coordinating departmental functions and relationships with many external organizations to achieve alignment with City Council priorities for the community. This alignment effort is communicated in the annual budget and the 10-Year Financial Plan.

All City staff report to the City Manager, except the Municipal Court and the City Attorney's Office. It is the City Manager's responsibility to integrate the talents of all department heads within a common vision that enables the organization to deliver service based on City Council direction. This management team works together to create an environment that encourages innovation, creativity, and growth. The City Manager's Office encourages management and every employee to hold each other accountable for achieving excellence. A performance measurement system has been established to create a means of communication that will align expectations for service delivery and the actual service delivery using resources available. The elements of this system serve as a tool to assess the efficiency and effectiveness of resource allocation.

Many organizations external to the organization help to shape the community and set the path for the future. The City Manager is responsible for coordinating relationships with:

- other agencies, such as federal, state, county and other municipalities;
- other non-profit organizations;
- the City of Loveland's boards and commissions; and
- Businesses and other private agencies.

It is critical to manage those relationships in a way that the citizens receive the most benefit today and in the future. It must pave the way to an efficient, results oriented government, which partners with all segments of the community to face the challenges of the future.

<b>DIVISION</b>	<b>DEPARTMENT</b>
City Manager (1302)	Executive & Legal

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>City Manager</b>	<b>\$ 645,757</b>	<b>\$ 444,210</b>	<b>\$ 444,210</b>	<b>\$ 448,680</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	621,128	418,560	418,560	424,160
Supplies	4,077	5,400	5,400	5,400
Purchased Services	20,552	20,250	20,250	19,120
<b>Total Expense</b>	<b>\$ 645,757</b>	<b>\$ 444,210</b>	<b>\$ 444,210</b>	<b>\$ 448,680</b>
<b>FTE</b>	<b>3.25</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- (1,420) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 5,730 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (1,130) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.

### **1,290 Core Changes**

1,290 Personal Services

#### **- Funded Supplements**

- There are no funded supplements in this division.

### **4,470 Total Change**

## **OTHER INFORMATION**

#### **- Unfunded Supplements**

- There are no unfunded supplements in this division.

#### **- Equipment Replacement**

- No equipment is scheduled for replacement in this division.

#### **- Capital Projects**

- There are no capital projects associated with this division.

# City Attorney

The Loveland Home Rule Charter sets out the duties of the City Attorney as follows: “The City Attorney shall serve as the chief legal adviser for the City, shall advise the Council and other City officials in matters relating to their official powers and duties, and shall perform such other duties as may be designated by Council.”

The Loveland Municipal Code also requires the City Attorney to appear for the City in all actions or suits in which the City is a party and s/he is authorized to make any and all affidavits or instruments in writing for the proper conduct in any suit in which, in her/his opinion, the City’s interests require. The City Attorney must attend all meetings of the Council and draw all ordinances, contracts and other instruments when requested by the Council to do so. The City Attorney may appoint assistants as necessary and as authorized in the budget to serve under the direction and control of the City Attorney.

The City Attorney’s Office handles all prosecution in the Loveland Municipal Court. When matters are appealed from the Loveland Municipal Court to the District Court, this office handles the appeals. A vital part of handling Municipal Court matters is consultation with defendants in Municipal Court on their particular cases, which includes an education effort about law enforcement in general.

The City Attorney’s Office handles most legal matters for the City. Occasionally, certain areas that require specialized expertise are handled by outside counsel. When lawsuits are filed against the City on matters for which the City has liability insurance coverage, the insurance company retains an attorney to represent the City at the insurance company’s expense. In these matters, the City Attorney assists the attorney retained by the insurance company with the defense of the lawsuits.

The City Attorney’s Office consults frequently with the City Manager’s Office regarding various matters which have legal implications for the City.

<b>DIVISION</b>	<b>DEPARTMENT</b>
City Attorney (1303)	Executive & Legal

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>City Attorney</b>	<b>\$ 878,014</b>	<b>\$ 815,890</b>	<b>\$ 815,890</b>	<b>\$ 848,010</b>
<b>REVENUE</b>				
Metro District Service Plan Review	10,000	-	-	-
<b>Total Revenue</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	829,676	772,560	772,560	804,780
Supplies	4,211	3,250	3,250	3,650
Purchased Services	44,127	40,080	40,080	39,580
<b>Total Expense</b>	<b>\$ 878,014</b>	<b>\$ 815,890</b>	<b>\$ 815,890</b>	<b>\$ 848,010</b>
<b>FTE</b>	<b>7.00</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- 260 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 17,230 Increase in personal services for insurance benefits based on employee plan selection.
- 10,780 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (100) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
  
- 3,950 Core Changes
  - 3,950 Personal Services
  - 400 Supplies
  - (400) Purchased Services

- Funded Supplements

- There are no funded supplements in this division.

### **32,120 Total Change**

## **OTHER INFORMATION**

- Unfunded Supplements

- There are no unfunded supplements in this division.

- Equipment Replacement

- No equipment is scheduled for replacement in this division.

- Capital Projects

- There are no capital projects associated with this division.

# Municipal Court

The Municipal Court's authority and responsibility is established by the Home Rule Charter and State law. It functions to adjudicate and process Municipal Code and Charter violations.

The Court will process approximately 12,000 cases in 2010 with the following attendant responsibilities: maintain Traffic Violations Bureau for "decriminalized" traffic infractions; formal arraignment on all other charges with advisement of legal rights and procedures; provision of a trial by judge or jury for disputed violations; sentencing of convicted violators; keep records and report convictions as required; maintain administrative record keeping; issue and account for warrants for the arrest of non-compliant offenders; collect fines and costs; and set minimum fines and costs except as otherwise established by local or State law.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Municipal Court (1312)	Executive & Legal

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Municipal Court</b>	<b>\$ 357,276</b>	<b>\$ 342,230</b>	<b>\$ 342,230</b>	<b>\$ 351,820</b>
<b>REVENUE</b>				
Court Costs	46,905	45,000	45,000	43,000
Court Administration Fees	7,353	3,500	3,500	5,000
Court Summons Surcharge	85,729	70,000	70,000	65,000
Traffic Fines	702,123	637,000	637,000	650,000
Municipal Ordinance Fines	98,678	90,000	90,000	90,000
Parking Fines	32,958	30,000	30,000	28,000
Other Fines	3,431	11,000	11,000	10,000
Other Service Charges	34,206	29,210	29,210	36,550
<b>Total Revenue</b>	<b>\$ 1,011,383</b>	<b>\$ 915,710</b>	<b>\$ 915,710</b>	<b>\$ 927,550</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	318,184	306,750	306,750	314,610
Supplies	8,911	10,350	10,350	12,100
Purchased Services	16,377	25,130	25,130	25,110
Capital	13,804	-	-	-
<b>Total Expense</b>	<b>\$ 357,276</b>	<b>\$ 342,230</b>	<b>\$ 342,230</b>	<b>\$ 351,820</b>
<b>FTE</b>	<b>4.00</b>	<b>3.75</b>	<b>4.00</b>	<b>4.00</b>



## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- 110 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 4,040 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (7,010) Decrease in personal services for insurance benefits based on employee plan selection.
- 1,750 Increase in supplies for the replacement of printer based on the equipment replacement schedule.
- (20) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.

### **10,720 Core Changes**

10,720 Personal Services

#### **- Funded Supplements**

- There are no funded supplements in this division.

### **9,590 Total Change**

## **OTHER INFORMATION**

#### **- Unfunded Supplements**

- There are no unfunded supplements in this division.

#### **1,750 Equipment Replacement**

1,750 Printer Replacement

#### **- Capital Projects**

- There are no capital projects associated with this division.

# COMMUNITY & BUSINESS RELATIONS

C&BR

*Facilitate proactive, inclusive participation in planning and implementation efforts to generate community-wide partnerships that result in an environment of opportunity and sustainability of individual and business interest throughout Loveland and Northern Colorado.*



Business Relations

1.50 FTEs

Public Information

0.75 FTEs



# Community & Business Relations

The Community & Business Relations department is comprised of the Business Relations Division and the Public Information Division. The divisions work to inform the community, develop partnerships with business and non-profit groups to enhance the economy and well-being of the citizens of the City.

<b>Community &amp; Business Relations Department Summary</b>							
	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Business Relations	138,175	135,090	156,480	143,470	6.2%	1.50	1.50
Public Information	138,645	147,570	147,570	145,220	(1.6%)	0.80	0.75
<b>Total Expense</b>	<b>\$ 276,820</b>	<b>\$ 282,660</b>	<b>\$ 304,050</b>	<b>\$ 288,690</b>	<b>2.1%</b>	<b>2.30</b>	<b>2.25</b>
<b>REVENUE</b>							
<b>General Fund</b>							
Business Relations	14,401	10,000	10,000	10,000	-		
<b>Total Revenue</b>	<b>\$ 14,401</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>-</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	181,822	166,080	166,080	172,120	3.6%		
Supplies	9,523	13,150	13,150	13,150	-		
Purchased Services	85,475	103,430	124,820	103,420	(0.0%)		
<b>Total Expense</b>	<b>\$ 276,820</b>	<b>\$ 282,660</b>	<b>\$ 304,050</b>	<b>\$ 288,690</b>	<b>2.1%</b>		

# Business Relations

The mission of the Business Relations Division is to assist citizens, community groups and economic development organizations with the creation and retention of sustainable employment which contributes to the long- term economic diversity of our community.

We accomplish this by:

- Promoting collaboration with our economic development partners at local, regional and state levels.
- Fostering an environment supportive of entrepreneurial endeavors.
- Supporting recruitment of primary jobs to the region.
- Marketing Loveland, Colorado and its strengths as a community with a proactive business climate and highly educated and trained workforce.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Promote the adequate provision of employment opportunities in an effort to sustain the economic health of Loveland and the Northern Colorado region. (GP 13)</b>				
Foster an environment supportive of entrepreneurial endeavors.	Business Appreciation Events.	1	1	1
	Adoption of the Economic Development Policy and Updates.	1	0	1
	City Council Outreach Activities.	4	4	4
	Business Assistance/Incentive Agreements.	7	7	7
	Presentations to Community Groups.	7	10	10
	Rapid Response Conceptual Review Team/Site Tours.	12	12	12
Market Loveland.	Business Development Website.	1	1	1
	Small Business Resource Guide.	1	1	1
	Community Profile Packet.	1	0	0
	City Council Economic Development Information CD and Rack Card.	5	4	4
Relationship management.	Loveland Business Assistance Network Meetings.	12	12	12
	City Council Economic Development Subcommittee Events.	3	3	3
	Letters of Understanding with Partners.	75	50	40
	Ombudsman Calls Addressed.	1	1	1
	Business Assistance Matrix.	1	1	1

<b>DIVISION</b>	<b>DEPARTMENT</b>
Business Relations (1822)	Community & Business Relations

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
<b>Business Relations</b>	\$ 138,175	\$ 135,090	\$ 156,480	\$ 143,470
<b>REVENUE</b>				
Contributions	14,401	10,000	10,000	10,000
<b>Total Revenue</b>	\$ 14,401	\$ 10,000	\$ 10,000	\$ 10,000
<b>EXPENSE BY CATEGORY</b>				
Personal Services	89,333	83,420	83,420	91,790
Supplies	8,339	8,900	8,900	8,900
Purchased Services	40,503	42,770	64,160	42,780
<b>Total Expense</b>	\$ 138,175	\$ 135,090	\$ 156,480	\$ 143,470
<b>FTE</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

#### **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- 70 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 6,000 Increase in personal services for insurance based on employee plan choice.
- 1,140 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 10 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 1,160 Core Changes
  - 1,160 Personal Services
- Funded Supplements
  - There are no funded supplements in this division.

**8,380 Total Change**

#### **OTHER INFORMATION**

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



# Public Information

The Public Information Division provides the community and employees with accurate and timely information related to issues and activities of City government in a manner that facilitates participation.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Engage, empower, inform and educate citizens through meaningful public participation processes that encourage community and stakeholder collaboration in the decision-making process (GP 18)</b>				
Provide information to the Loveland community and beyond about City government programs, services, facilities and events.	# of <i>City Update</i> newsletters.	12	12	12
	# of "Loveland's Talking" TV shows.	11	11	11
	# of web site updates/additions.	100+	100+	100+
	# of RH Dateline: Loveland pages.	9	9	9
	# of Tabletop displays.	6	6	6
	# of video presentations/online uploads.	6	6	6
Provide effective information from the audience perspective.	# of news releases, brochures.	30+	30+	30+
	% of survey respondents indicating they are "well informed about City services."	75 %	75%	75%

DIVISION	DEPARTMENT
Public Information (1803)	Community & Business Relations

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Public Information</b>	\$ 138,645	\$ 147,570	\$ 147,570	\$ 145,220
<b>EXPENSE BY CATEGORY</b>				
Personal Services	92,489	82,660	82,660	80,330
Supplies	1,184	4,250	4,250	4,250
Purchased Services	44,972	60,660	60,660	60,640
<b>Total Expense</b>	<b>\$ 138,645</b>	<b>\$ 147,570</b>	<b>\$ 147,570</b>	<b>\$ 145,220</b>
<b>FTE</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.75</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 950 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (3,280) Decrease in personal services for insurance benefits based on employee plan selection.
- (20) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- Core Changes
  - There are no core changes in this division.
- Funded Supplements
  - There are no funded supplements in this division.

**(2,350) 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 associated with this division.

# CULTURAL SERVICES

CS

*The mission of the Cultural Services Department is to promote and enrich quality of life by providing diverse cultural experiences through history, all forms of artistic expression and in community celebration.*



Art In Public Places  
0.85 FTEs

Museum/Gallery  
7.90 FTEs

Rialto Theater  
3.50 FTEs



# Cultural Services

The Cultural Services Department presents diverse cultural programs to enrich the community, and visitors of all ages and backgrounds, through high quality and affordable performing arts, exhibits and events. The Department includes the Loveland Museum/Gallery, the Rialto Theater and the Art in Public Places Program. The Museum/Gallery serves as a regional cultural center by collecting Loveland's history and by presenting art and history exhibits and events. The historic Rialto Theater presents live theater, dance, concerts, films, lectures and children's programs. The Art in Public Places Program commissions work for public spaces and buildings and cares for the 300+ interior and exterior pieces in the City's collection.

Two citizen advisory boards, the Cultural Services Board and the Visual Arts Commission, assist the Department.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Provide High Quality Cultural Opportunities (GP 7 &amp; 18)</b>				
Provide community-wide cultural events.	Attendance at summer outdoor concert events.	12,000	12,500	12,500
	Attendance at community-wide events.	7,500	7,500	7,500
Institute a docent program at the Museum/Gallery.	# of volunteers trained as docents.	50	25	20
<b>Preserve Loveland's History (GP 4)</b>				
Collect artifacts representing Loveland's history.	# of items in museum collection.	37,790	37,840	37,890
	# of historical artifacts on exhibit.	1,150	1,170	1,180
	# of participants using outreach trunks.	1,600	1,625	1,600
Increase public knowledge of Loveland's history.	# of historical publications.	0	1	0
Increase public knowledge of artists featured in gallery exhibitions.	# of exhibit-related publications.	5	7	3
Offer Lone Tree School summer programs.	# of participants.	98	90	90
Non-school district rental of the Lone Tree School.	# of rental participants.	350	350	300
<b>Integrate Art Into Everyday Lives of Lovelanders (GP 14b)</b>				
Partner with the Thompson R2J School District.	Participation in residency programs.	3,100	3,300	3,200
Provide high-quality cultural opportunities at Museum/Gallery.	Attendance at Museum.	48,000	40,000	41,000
Provide high-quality cultural opportunities at Rialto Theater.	Attendance at Rialto Theater.	49,000	51,000	50,000
Enhance the City with public art.	# of pieces of art in public spaces.	346	356	365
<b>Further Develop Loveland's Identity As An Art Community (GP 18)</b>				
Offer tours to visitors and residents.	# of participants in tours.	1,200	unknown	unknown
Promote art in public places.	Local and national press articles/ads (if known).	70	225	75
	# of promotional materials distributed.	3,500	22,000	3,800

## Cultural Services Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Museum/Gallery	879,766	754,070	758,500	787,780	4.5%	7.90	7.90
Rialto Theater	368,302	351,420	358,900	366,110	4.2%	3.50	3.50
<b>Total General Fund</b>	<b>\$ 1,248,068</b>	<b>\$ 1,105,490</b>	<b>\$ 1,117,400</b>	<b>\$ 1,153,890</b>	<b>4.4%</b>	<b>11.40</b>	<b>11.40</b>
<b>Special Revenue Fund</b>							
Art in Public Places	235,494	470,640	470,640	553,680	17.6%	0.90	0.85
<b>Total Special Revenue Fund</b>	<b>\$ 235,494</b>	<b>\$ 470,640</b>	<b>\$ 470,640</b>	<b>\$ 553,680</b>	<b>17.6%</b>	<b>0.90</b>	<b>0.85</b>
<b>Total Expense</b>	<b>\$ 1,483,562</b>	<b>\$ 1,576,130</b>	<b>\$ 1,588,040</b>	<b>\$ 1,707,570</b>	<b>8.3%</b>	<b>12.30</b>	<b>12.25</b>
<b>REVENUE</b>							
<b>General Fund</b>							
Museum/Gallery	156,924	38,600	39,700	39,700	2.8%		
Rialto Theater	156,024	127,200	134,680	166,680	31.0%		
<b>Total General Fund</b>	<b>\$ 312,948</b>	<b>\$ 165,800</b>	<b>\$ 174,380</b>	<b>\$ 206,380</b>	<b>24.5%</b>		
<b>Special Revenue Fund</b>							
Art in Public Places	341,368	210,270	210,270	245,060	16.5%		
<b>Total Special Revenue Fund</b>	<b>\$ 341,368</b>	<b>\$ 210,270</b>	<b>\$ 210,270</b>	<b>\$ 245,060</b>	<b>16.5%</b>		
<b>Total Revenue</b>	<b>\$ 654,316</b>	<b>\$ 376,070</b>	<b>\$ 384,650</b>	<b>\$ 451,440</b>	<b>20.0%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	928,378	911,340	911,340	914,440	0.3%		
Supplies	154,808	92,980	97,310	109,080	17.3%		
Purchased Services	360,754	232,140	300,720	288,380	24.2%		
Fixed Charges	6,952	9,670	8,670	9,670	-		
Capital	32,670	330,000	270,000	386,000	17.0%		
<b>Total Expense</b>	<b>\$ 1,483,562</b>	<b>\$ 1,576,130</b>	<b>\$ 1,588,040</b>	<b>\$ 1,707,570</b>	<b>8.3%</b>		

# Museum / Gallery

Museum/Gallery serves as a regional cultural center by collecting, preserving and interpreting Loveland's history; and by presenting exemplary art and history exhibits, programs and events for the enrichment of visitors of all ages and backgrounds.

DIVISION	DEPARTMENT
Museum/Gallery (5220)	Cultural Services

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Museum/Gallery</b>	\$ 879,766	\$ 754,070	\$ 758,500	\$ 787,780
<b>REVENUE</b>				
Donations	97,072	8,300	9,400	9,400
Gallery Sales	624	300	300	300
Museum Store Sales	28,813	10,000	10,000	10,000
Programs	30,287	20,000	20,000	20,000
Other	128	-	-	-
<b>Total Revenue</b>	\$ 156,924	\$ 38,600	\$ 39,700	\$ 39,700
<b>EXPENSE BY CATEGORY</b>				
Personal Services	643,794	612,470	612,470	623,150
Supplies	129,998	70,310	73,640	86,310
Purchased Services	105,974	71,090	72,190	71,120
Fixed Charges	-	200	200	200
Capital	-	-	-	7,000
<b>Total Expense</b>	\$ 879,766	\$ 754,070	\$ 758,500	\$ 787,780
<b>FTE</b>	<b>8.25</b>	<b>7.90</b>	<b>7.90</b>	<b>7.90</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- (500) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 7,870 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 2,060 Increase in personal service for insurance benefits based on employee plan selection.
- 1,000 Increase in supplies for Art Exhibits.
- 1,000 Increase in personal services for temporary salaries for children's programming due to a Human Resources required change regarding instructors. This cost was originally budgeted in purchased services.
- 1,000 Increase in purchased services for telephone costs for director cell phone service.
- 30 Increase in purchased services for general liability costs based on the Division's historical experiences and forecasted liability costs.
- (1,000) Decrease in personal services for temporary salaries for children's programming due to a Human Resources required change regarding instructors. This cost is now budgeted in temporary salaries.
- 7,000 Increase in capital based on the equipment replacement schedule.

### **250 Core Changes**

250 Personal Services

### **15,000 Funded Supplements**

15,000 Increase in supplies for additional cameras and recording equipment to increase security at the Museum.

## **33,710 Total Change**

## **OTHER INFORMATION**

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### **- Unfunded Supplements**

- There are no unfunded supplements in this division.

### **7,000 Equipment Replacement**

7,000 Copier replacement.

### **- Capital Projects**

- There are no capital projects associated with this division.

# Rialto Theater

Since the renovation and reopening in February 1996, the historic theater has become a popular venue for theater, dance, concerts, movies, lectures, and children's programming. Rental use of the theater continues to grow as well, and several community performing arts groups have adopted the Rialto as their home theater.

DIVISION	DEPARTMENT
Rialto Theater (5225)	Cultural Services

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Rialto Theater</b>	\$ 368,302	\$ 351,420	\$ 358,900	\$ 366,110
<b>REVENUE</b>				
Ticket Sales	34,867	48,400	48,400	48,500
Restoration Fee	23,001	15,000	15,000	23,000
Rental	41,040	26,500	26,500	41,000
Concessions	21,355	15,800	15,800	24,200
Donations	20,786	6,000	13,480	13,480
Other	14,975	15,500	15,500	16,500
<b>Total Revenue</b>	\$ 156,024	\$ 127,200	\$ 134,680	\$ 166,680
<b>EXPENSE BY CATEGORY</b>				
Personal Services	232,984	239,030	239,030	232,710
Supplies	21,843	17,370	18,370	17,370
Purchased Services	106,523	85,550	93,030	85,560
Fixed Charges	6,952	9,470	8,470	9,470
Capital	-	-	-	21,000
<b>Total Expense</b>	\$ 368,302	\$ 351,420	\$ 358,900	\$ 366,110
<b>FTE</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>



## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- 370 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 2,910 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (9,600) Decrease in personal services for insurance benefits based on employee plan selection.
- 10 Increase in purchased services for general liability costs based on the Division's historical experiences and forecasted liability costs.
- 21,000 Increase in capital based on the equipment replacement schedule.

- Core Changes

- There are no core changes in this division.

- Funded Supplements

- There are no funded supplements in this division.

**14,690 Total Change**

## **OTHER INFORMATION**

- Unfunded Supplements

- There are no unfunded supplements in this division.

21,000 Equipment Replacement

- 7,000 Replace lighting.
- 6,000 Replace video feed system.
- 8,000 Replace/Motorize Screen.

- Capital Projects

- There are no capital projects associated with this division.

# Art In Public Places

The Art in Public Places Fund is administered by the Cultural Services Department and the Visual Arts Commission. The Art in Public Places Program was established by ordinance in 1985. One percent (1%) of the cost of all City construction projects is deposited into the fund to be used for the acquisition, maintenance and repairs, and related administrative expenses for works of art. A construction project is defined as the construction, rehabilitation, renovation, remodeling, equipping, or improvement of any street, park, utility line, or other public improvement by or for the City.

Art purchased through the Program must be displayed in a public place, or with the owner's agreement, on private property that has substantial public exposure. A majority of the work in the collection has been donated by Loveland High Plains Art Council and other organizations, corporations, and individuals. The current value is over \$6 million.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Art in Public Places (5240)	Cultural Services

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Special Revenue Fund</b>				
<b>Art in Public Places</b>	\$ 235,494	\$ 470,640	\$ 470,640	\$ 553,680
<b>REVENUE</b>				
1% for the Arts	322,583	200,280	151,160	235,660
Interest	17,064	9,990	9,990	9,400
Other	1,721	-	-	-
Transfers	-	-	49,120	-
<b>Total Revenue</b>	\$ 341,368	\$ 210,270	\$ 210,270	\$ 245,060
<b>EXPENSE BY CATEGORY</b>				
Personal Services	51,600	59,840	59,840	58,580
Supplies	2,967	5,300	5,300	5,400
Purchased Services	148,257	75,500	135,500	131,700
Capital	32,670	330,000	270,000	358,000
<b>Total Expense</b>	\$ 235,494	\$ 470,640	\$ 470,640	\$ 553,680
<b>FTE</b>	<b>0.75</b>	<b>0.90</b>	<b>0.85</b>	<b>0.85</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- 1,200 Increase in personal services for insurance benefits based on employee plan selection.
- 630 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 11,000 Increase in purchased services for repair and maintenance of art works.
- (5,000) Decrease in purchased services for projected costs associated with the sculpture competitions.
- 50,000 Increase in purchased services for other purchased services related to the Transformations Project.
- (30,000) Decrease in capital for art purchases.
- 58,000 Increase in capital for art commissions and construction related to the Capital Program.
  
- (2,790) Core Changes
  - (3,090) Personal Services
    - 100 Supplies
    - 200 Purchased Services
  
- Funded Supplements
  - There are no funded supplements in this division.

**83,040 Total Change**

## **OTHER INFORMATION**

- Unfunded Supplements
  - There are no unfunded supplements in this division.
  
- Equipment Replacement
  - Equipment replacement section applies only to General Fund divisions.
  
- 358,000 Capital Projects
  - 358,000 Art purchases and installation.

# DEVELOPMENT SERVICES

*The mission of the Development Services Department is to improve the community livability in the City of Loveland. This is accomplished through comprehensive community planning that preserves and enhances the City's quality of life and natural environment, quality plan review and inspections that ensure safety.*

Administration  
2.50 FTEs

Building  
9.00 FTEs

Community & Strategic Planning  
4.50 FTEs



Community Partnership  
Office  
1.20 FTEs  
  
Current Planning  
8.75 FTEs

# *Development Services*

The Development Services Department enhances community livability by: providing a well-planned, sustainable, vital, and safe built community environment; protecting the heritage and natural beauty of the region; facilitating development, urban renewal and historic preservation; promoting attractive and diverse neighborhoods that provide a full range of housing opportunities; facilitating the development of properly located commercial, industrial, and institutional uses; while encouraging organizational transparency and public involvement in the planning and development process.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Foster attractive development. (GP 1)</b>				
Include standards and guidelines in development codes to implement the Community Design Element of the Comprehensive Plan.	# of amendments to development codes incorporating community design standards developed and presented to City Council.	4	6	4
Ensure that development applications and building permits comply with the community design related standards and guidelines.	% of development applications and building permits that comply with design related standards and guidelines.	98%	95%	98%
<b>Encourage the development of a full range of housing types and a mix of housing densities throughout the City. (GP 2)</b>				
Inform developers of the incentives available for the development of affordable housing units.	# of senior and affordable housing units included in approved development projects.	0	64	90
	# of building permits issued annually for senior and affordable housing units.	28	46	50
Ensure that developers understand the housing needs within the Loveland community and include in development applications an appropriate mix of housing types and densities.	# of housing units, other than single family detached, included in approved development plans.	24	619	425
<b>Formulate appropriate strategies and policies for geographic areas within Loveland needing redevelopment, renewal and/or more detailed planning analysis. (GP 3)</b>				
Identify geographic areas in which there is a need for the development of special strategies and policies (special area plans) to promote redevelopment and urban renewal.	# of special area plans developed and presented to Council for adoption.	0	3	1
Remove regulatory barriers that make infill and building reuse difficult.	# of amendments to development codes eliminating unnecessary regulations that make infill and building reuse difficult.	5	2	2
<b>Preserve features of significant architectural, scenic, cultural, historical, or archaeological interest and promote awareness and appreciation of Loveland's heritage. (GP 4)</b>				
Program implemented to communicate to property owners the value and benefits of designating historic properties on state, local or national registers.	# of properties designated to the national, state or local historic registers as landmarks or part of a historic district.	25	20	15
Financial incentives are communicated and utilized by property owners for preservation / rehabilitation of historic properties.	# of historic buildings rehabilitated using tax credits, State Historic Fund grants, or City of Loveland funding sources.	3	5	4

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Protect regional lands within the Loveland GMA (GP 5)</b>				
Standards consistent with Comprehensive Plan policies are in place to protect environmentally sensitive areas.	% of development projects that comply with such standards.	100%	100%	100%
Standards, consistent with Comprehensive Plan policies, are in place to identify and protect important views and watersheds.	% of development projects complying with such standards.	100%	100%	100%
<b>Guide the development of the community within the Loveland Growth Management Area in order to meet present and future needs, while protecting the health, safety, order, convenience, prosperity, energy and resource conservation, and the general welfare of the citizenry. (GP 9)</b>				
Development review process ensures the protection of public health, safety and order.	% of development plans that meet standards relative to public health, safety and order.	100%	100%	100%
Building permit review process ensures the protection of public health, safety and order.	% of buildings and structures that comply with International Building Code Series.	100%	100%	100%
	# of building inspections per FTE building inspector.	14.2	26.7	25.0
	% of citizen's complaints responded to within 24 hours.	100%	100%	100%
	% of citizen's complaints resolved without issuance of citation.	100%	100%	100%
Development application and building permit review processes promote resource conservation and establishment of a convenient land use pattern.	% of development projects that comply with standards for the protection of environmentally sensitive areas.	100%	100%	100%
	% of building permit plans that comply with Energy Conservation Code.	100%	100%	100%
	# of development projects that utilize new water efficient landscape/irrigation standards.	2	2	2
<b>Encourage a pattern of compact and contiguous development. (GP 12)</b>				
The development review process ensures compliance with Adequate Community Facilities standards.	% of development projects that comply with Adequate Community Facilities standards.	100%	100%	100%
Development projects are presented to decision makers that establish a pattern of compact development.	% of development projects that achieve greater than 75% of the maximum densities permit under the Comprehensive Plan.	50%	75%	75%
<b>Promote the adequate provision of employment opportunities. (GP 13)</b>				
Financial support is provided for Economic Gardening Program.	# of clients receiving assistance through the Economic Gardening program.	100	70	100
Development projects strategic for sustaining Loveland's economic health are identified and given priority in the development review and building permit.	# of projects identified as strategic for sustaining Loveland's economic health and processed through the City's expedited review process.	4	6	4

## Development Services Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Administration	221,638	313,310	413,310	313,440	0.0%	2.50	2.50
Building Srv. & Code Enf.	1,005,961	878,510	893,690	761,350	(13.3%)	9.00	9.00
Comm. & Strat. Planning	442,043	413,140	699,430	427,830	3.6%	4.00	4.50
Community Partnership	638,106	543,230	846,790	550,450	1.3%	1.20	1.20
Current Planning	749,711	717,420	790,240	731,710	2.0%	8.25	8.75
<b>Total General Fund</b>	<b>\$ 3,057,459</b>	<b>\$ 2,865,610</b>	<b>\$ 3,643,460</b>	<b>\$ 2,784,780</b>	<b>(2.8%)</b>	<b>24.95</b>	<b>25.95</b>
<b>Special Revenue Fund</b>							
Comm. Dev. Block Grant	458,374	303,600	550,840	329,840	8.6%	0.80	0.80
<b>Total Special Revenue Fund</b>	<b>\$ 458,374</b>	<b>\$ 303,600</b>	<b>\$ 550,840</b>	<b>\$ 329,840</b>	<b>8.6%</b>	<b>0.80</b>	<b>0.80</b>
<b>Total Expense</b>	<b>\$ 3,515,833</b>	<b>\$ 3,169,210</b>	<b>\$ 4,194,300</b>	<b>\$ 3,114,620</b>	<b>(1.7%)</b>	<b>25.75</b>	<b>26.75</b>
<b>REVENUE</b>							
<b>General Fund</b>							
Building Srv. & Code Enf.	958,183	713,250	713,250	791,400	11.0%		
Comm. & Strat. Planning	18,480	-	118,250	-	-		
Community Partnership	40,150	-	155,000	-	-		
Current Planning	23,433	40,000	40,000	29,000	(27.5%)		
<b>Total General Fund</b>	<b>\$ 1,040,246</b>	<b>\$ 753,250</b>	<b>\$ 1,026,500</b>	<b>\$ 820,400</b>	<b>8.9%</b>		
<b>Special Revenue Fund</b>							
Comm. Dev. Block Grant	458,374	303,600	550,840	329,840	8.6%		
<b>Total Special Revenue Fund</b>	<b>\$ 458,374</b>	<b>\$ 303,600</b>	<b>\$ 550,840</b>	<b>\$ 329,840</b>	<b>8.6%</b>		
<b>Total Revenue</b>	<b>\$ 1,498,620</b>	<b>\$ 1,056,850</b>	<b>\$ 1,577,340</b>	<b>\$ 1,150,240</b>	<b>8.8%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	2,229,854	2,121,330	2,206,380	2,150,570	1.4%		
Supplies	55,905	63,940	64,940	63,940	-		
Purchased Services	1,188,917	948,930	1,887,970	868,460	(8.5%)		
Fixed Charges	41,157	35,010	35,010	31,650	(9.6%)		
<b>Total Expense</b>	<b>\$ 3,515,833</b>	<b>\$ 3,169,210</b>	<b>\$ 4,194,300</b>	<b>\$ 3,114,620</b>	<b>(1.7%)</b>		



# Administration

The Administration Division, through the Department Director, provides leadership and management, determines staffing and budgetary needs, and establishes program guidelines for the Department.

DIVISION	DEPARTMENT
Administration (1901)	Development Services

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
Administration	\$ 221,638	\$ 313,310	\$ 413,310	\$ 313,440

## EXPENSE BY CATEGORY

Personal Services	212,953	297,570	297,570	297,150
Supplies	4,029	4,150	4,150	4,150
Purchased Services	4,656	11,590	111,590	12,140
<b>Total Expense</b>	<b>\$ 221,638</b>	<b>\$ 313,310</b>	<b>\$ 413,310</b>	<b>\$ 313,440</b>

<b>FTE</b>	<b>2.00</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 930 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 3,860 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (5,210) Decrease in personal services for insurance benefits based on employee plan selection.
- 550 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.

### - Core Changes

- There are no core changes in this division.

### - Funded Supplements

- There are no funded supplements in this division.

## 130 Total Change

## OTHER INFORMATION

### - Unfunded Supplements

- There are no unfunded supplements in this division.

### - Equipment Replacement

- There are no equipment replacements in this division.

### - Capital Projects

- There are no capital projects associated with this division.

## Building Services & Code Enforcement

Building Services & Code Enforcement establishes and administers the International Building Codes to safeguard public health, safety and general welfare by ensuring adequacy of structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to firefighters and emergent responders during emergency operations. Working in a multifaceted permitting process, staff provides project guidance and review services to the development community, coordinates the work of various City review agencies, and provides staff support to the Construction Advisory Board (CAB) and City Council.

### DIVISION

Building Services & Code Enforcement (1903)

### DEPARTMENT

Development Services

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Building Srv. &amp; Code Enf.</b>	<b>\$ 1,005,961</b>	<b>\$ 878,510</b>	<b>\$ 893,690</b>	<b>\$ 761,350</b>
<b>REVENUE</b>				
Building Permits	901,528	670,000	670,000	737,100
Contractor License Fee	37,780	28,900	28,900	40,000
State Grant	2,936	-	-	-
Other Fees	2,551	2,350	2,350	2,300
Weed Mowing	13,388	12,000	12,000	12,000
<b>Total Revenue</b>	<b>\$ 958,183</b>	<b>\$ 713,250</b>	<b>\$ 713,250</b>	<b>\$ 791,400</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	898,630	686,150	700,450	678,710
Supplies	10,362	13,270	13,270	13,270
Purchased Services	62,767	156,790	157,670	49,280
Fixed Charges	34,202	22,300	22,300	20,090
<b>Total Expense</b>	<b>\$ 1,005,961</b>	<b>\$ 878,510</b>	<b>\$ 893,690</b>	<b>\$ 761,350</b>
<b>FTE</b>	<b>13.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- (1,940) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 8,820 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (15,000) Decrease in personal services due to employee plan selection.
- (107,510) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- (170) Decrease in fixed costs for vehicle maintenance and rental based on projected fuel costs and maintenance costs.
- (2,040) Decrease in fixed cost for amortized vehicle replacement costs.

### **680 Core Changes**

#### **680 Personal Services**

#### **- Funded Supplements**

- There are no funded supplements in this division.

### **(117,160) Total Change**

## **OTHER INFORMATION**

### **21,700 Unfunded Supplements**

- 21,700 Increase in personal services for temporary staff for the Code Abatement Program throughout the growing season.

#### **- Equipment Replacement**

- No equipment is scheduled for replacement in this division.

#### **- Capital Projects**

- There are no capital projects associated with this division.

# Community & Strategic Planning

The Community & Strategic Planning Division manages a proactive community-wide planning program, which defines long-term strategies for maintaining and enhancing the quality of life in Loveland. The Community Vision is accomplished through the development of key planning documents and various City programs in collaboration with citizens, elected officials, and other City departments. Staff participates in regional planning projects involving multi-jurisdictions in northern Colorado to identify opportunities to jointly address land use and growth issues on a regional scale. The Division's goal is to provide the Community with services that balance existing resources with the public interest, encouraging quality planning for Loveland's future.

## DIVISION

Community & Strategic Planning (1914 & 1915)

## DEPARTMENT

Development Services

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
Comm. & Strat. Planning	353,550	317,550	603,840	332,920
Economic Gardening	88,493	95,590	95,590	94,910
<b>Total Expense</b>	<b>\$ 442,043</b>	<b>\$ 413,140</b>	<b>\$ 699,430</b>	<b>\$ 427,830</b>
<b>REVENUE</b>				
Intergovernmental	18,480	-	118,250	-
<b>Total Revenue</b>	<b>\$ 18,480</b>	<b>\$ -</b>	<b>\$ 118,250</b>	<b>\$ -</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	264,292	359,050	366,200	373,420
Supplies	32,066	32,030	32,030	32,030
Purchased Services	145,478	22,060	301,200	22,380
Fixed Charges	207	-	-	-
<b>Total Expense</b>	<b>\$ 442,043</b>	<b>\$ 413,140</b>	<b>\$ 699,430</b>	<b>\$ 427,830</b>
<b>FTE</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- 80 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 4,680 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (1,000) Decrease in personal services for insurance benefits due to employee plan selection.
- 36,420 Increase in personal services due to a transfer of one 20 hour position from the Current Planning Division.
- 320 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.

### **(25,810) Core Changes**

(25,810) Personal Services

- **Funded Supplements**

- There are no funded supplements in this division.

**14,690 Total Change**

## **OTHER INFORMATION**

- **Unfunded Supplements**

- There are no unfunded supplements in this division.

- **Equipment Replacement**

- No equipment is scheduled for replacement in this division.

- **Capital Projects**

- There are no capital projects associated with this division.

# Community Partnership Office

The City of Loveland provides funds for human service needs in the community through the Human Services Grant and the Community Development Block Grant programs. The Human Services Commission prepares an annual recommendation for allocation of the grant funds for City Council. The grant funds are allocated to a variety of non-profit human service agencies in Loveland that meet the annual goals set by the Human Services Commission.

The City receives Community Development Block Grant (CDBG) funds from the US Department of Housing and Urban Development. Congress limits these funds to be used primarily to address the needs of low and moderate income persons, to eliminate slum and blight, and meet urgent community needs. Each year, the Human Services Commission advises City Council on the allocation of funds for projects that meet goals established in the 5-Year Consolidated Plan that guides the way the City expends CDBG dollars. For the past several years, City Council has used the majority of CDBG funds to meet affordable housing and homeless needs in the community.

The Community Partnership Office administers the City's affordable housing policies by tracking affordable housing development and working on policy development with the Affordable Housing Commission.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
Community is informed about grant programs and processes.	# agencies applying for grant programs.	40	38	40
	# of new inquiries per year.	5	2	2
Community is aware of city's support of affordable housing.	# of affordable community housing units.	990	1,011	1,025
	# of persons on housing waiting list.	3,021	1,950	2,000
Utilize grant funds to address the 5-Year Consolidated Plan goals: o Provide services to homeless persons through shelter, case management and permanent housing; o Create and maintain housing opportunities for low income households; o Provide services that provide tools for self-sufficiency.	# of homeless families assisted annually through CDBG-funded programs.	87	141	100
	# of housing units created, purchased or rehabilitated annually through CDBG-funded projects.	58	225	150
	# of households with low income assisted with tools for self-sufficiency through CDBG-funded programs.	125	177	150
<b>Fiscal Responsibility (GP 2)</b>				
Compliance with federal regulations to maximize revenue.	# of areas for improved by HUD.	1	0	0
Grant funds are spent in a timely and effective manner.	% of grant recipients performing in an untimely manner.	3%	2%	1%
	\$ leveraged with grant funds with CDBG.	\$8.96 mil	\$2.57 mil	\$3.00 mil
	\$ leveraged with grant funds with CPO.	\$46.75 mil	\$25.66 mil	\$25.00 mil
<b>Operational Efficiency (GP 11f &amp; 17)</b>				
Grant process is carried out efficiently and effectively to maximize productivity and community impact.	Cost per application.	\$227	\$200	\$200
<b>Sustainable Results (GP 17)</b>				
Loveland citizens have access to human services and housing.	% of population living at self-sufficiency.	75%	67%	65%
	# of homeless in community.	750	775	775
	# of persons accessing services.	44,502	15,000	15,000
Full range of housing types to meet needs of all socio-economic groups.	# of new housing that is affordable.	24	21	50
<b>Superior Customer Service (GP 16 &amp; 18)</b>				
Grant applicants and commissioners are satisfied with process and management.	% of survey respondents "very satisfied" on agency survey.	92%	98%	96%

**DIVISION**

Community Partnership/CDBG (1924 &amp; 1926)

**DEPARTMENT**

Development Services

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
Community Partnership	638,106	543,230	846,790	550,450
<b>Total General Fund</b>	<b>\$ 638,106</b>	<b>\$ 543,230</b>	<b>\$ 846,790</b>	<b>\$ 550,450</b>
<b>Special Revenue Fund</b>				
Community Dev. Block Grant	458,374	303,600	550,840	329,840
<b>Total Special Revenue Fund</b>	<b>\$ 458,374</b>	<b>\$ 303,600</b>	<b>\$ 550,840</b>	<b>\$ 329,840</b>
<b>Total Expense</b>	<b>\$ 1,096,480</b>	<b>\$ 846,830</b>	<b>\$ 1,397,630</b>	<b>\$ 880,290</b>
<b>REVENUE</b>				
<b>General Fund</b>				
Intergovernmental	40,150	-	155,000	-
<b>Total General Fund</b>	<b>\$ 40,150</b>	<b>\$ -</b>	<b>\$ 155,000</b>	<b>\$ -</b>
<b>Special Revenue Fund</b>				
Intergovernmental	458,374	303,600	550,840	329,840
<b>Total Special Revenue Fund</b>	<b>\$ 458,374</b>	<b>\$ 303,600</b>	<b>\$ 550,840</b>	<b>\$ 329,840</b>
<b>Total Expense</b>	<b>\$ 498,524</b>	<b>\$ 303,600</b>	<b>\$ 705,840</b>	<b>\$ 329,840</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	148,578	139,630	139,630	148,410
Supplies	3,934	5,740	6,740	5,740
Purchased Services	943,305	700,660	1,250,460	725,340
Fixed Charges	663	800	800	800
<b>Total Expense</b>	<b>\$ 1,096,480</b>	<b>\$ 846,830</b>	<b>\$ 1,397,630</b>	<b>\$ 880,290</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**

- 630 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 4,000 Increase in personal services for insurance benefits based on employee plan selection.
- 1,090 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 10 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 24,670 Increase in grants due to increased grant revenue.

### **3,060 Core Changes**

3,060 Personal Services

#### **- Funded Supplements**

- There are no funded supplements in this division.

### **33,460 Total Change**

## **OTHER INFORMATION**

### **15,000 Unfunded Supplements**

15,000 Increase in fee waivers for Habitat for Humanity from 6 units to 7 per year.

#### **- Equipment Replacement**

- No equipment is scheduled for replacement in this division.

#### **- Capital Projects**

- There are no capital projects associated with this division.

# Current Planning

The Current Planning Division coordinates the City's development review process. In facilitating this multifaceted process, staff provides project guidance and review services to the development community, coordinates the work of various City review agencies, ensures outreach to interested citizens, and provides staff support to the Planning Commission and City Council. In sum, the Current Planning Division is responsible for managing procedures that implement City Council ordinances, policies and visions relating to land development.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Current Planning (1902)	Development Services

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Current Planning</b>	<b>\$ 749,711</b>	<b>\$ 717,420</b>	<b>\$ 790,240</b>	<b>\$ 731,710</b>
<b>REVENUE</b>				
Annexation Filing Fee	-	10,000	10,000	4,000
Planning Filing Fee	23,433	30,000	30,000	25,000
<b>Total Revenue</b>	<b>\$ 23,433</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 29,000</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	705,401	638,930	702,530	652,880
Supplies	5,514	8,750	8,750	8,750
Purchased Services	32,711	57,830	67,050	59,320
Fixed Charges	6,085	11,910	11,910	10,760
<b>Total Expense</b>	<b>\$ 749,711</b>	<b>\$ 717,420</b>	<b>\$ 790,240</b>	<b>\$ 731,710</b>
<b>FTE</b>	<b>9.25</b>	<b>8.25</b>	<b>8.75</b>	<b>8.75</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- 440 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 8,220 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (20,000) Decrease in personal services for insurance benefits based on employee plan selection.
- 63,970 Increase in personal services due to a transfer of one position from the Information Technology Department mid-year in 2010.
- (36,420) Decrease in personal services due to a transfer of one 20 hour position to the Community & Strategic Planning Division in 2010.
- 1,490 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- (1,150) Decrease in fixed costs for vehicle maintenance and rental based on projected fuel costs and maintenance costs.
  
- (2,260) Core Changes
  - (2,260) Personal Services
  
- Funded Supplements
  - There are no funded supplements in this division.

**14,290 Total Change**

## **OTHER INFORMATION**

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- 11,300 Unfunded Supplements
  - 11,300 Increase in 0.25 FTE for one planning position.
  
- Equipment Replacement
  - No equipment is scheduled for replacement in this division.
  
- Capital Projects
  - There are no capital projects associated with this division.

# FINANCE

*The Finance Department efficiently generates meaningful information that exemplifies organizational values of financial integrity, organizational transparency, and fiscal conservatism and that enables policy and operational decision-makers to consider long-term sustainability of the community resulting in superior customer service.*

FIN

Accounting & Purchasing  
10.00 FTEs

Administration  
2.75 FTEs

Budget  
1.00 FTEs

City Clerk  
4.00 FTEs



Meter Reading  
8.52 FTEs

Revenue  
5.00 FTEs

Risk Management  
4.00 FTEs

Utility Billing/Customer Service  
16.38 FTEs

# *Finance*

The Finance Department is comprised of the following divisions: Administration, Accounting & Purchasing, Budget, City Clerk's, Risk Management, Revenue, and Utility Billing & Meter Reading.

The Department's primary functions include financial operations and reporting, purchasing, sales tax licensing, sales, use, and retail fee collection, meter reading and customer service and billing operations, accounts payable, financial policy and procedure development, risk management, internal and performance auditing, lease and debt financing, long-range financial planning, capital improvements planning, budgeting, government and enterprise accounting, and rate and fee setting.

The Department produces the Comprehensive Annual Financial Report (CAFR), the Annual Budget, long-range financial plans, monthly financial reports, and quarterly summary reports. The CAFR is the official statement of the City's financial position containing detailed accounting of revenues, expenditures, and financial condition. The Department coordinates the development of the Capital Program, 10-Year Financial Master Plan and an annual budget.

## Finance Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Administration	357,261	346,020	352,020	353,120	2.1%	2.75	2.75
Accounting & Purchasing	783,728	804,420	804,420	807,810	0.4%	10.00	10.00
Budget	138,434	146,590	145,590	148,000	1.0%	1.00	1.00
City Clerk	359,189	349,150	348,150	333,390	(4.5%)	4.00	4.00
Revenue	451,189	599,480	599,480	590,820	(1.4%)	5.00	5.00
<b>Total General Fund</b>	<b>\$ 2,089,800</b>	<b>\$ 2,245,660</b>	<b>\$ 2,249,660</b>	<b>\$ 2,233,140</b>	<b>(0.6%)</b>	<b>22.75</b>	<b>22.75</b>
<b>Internal Service Fund</b>							
Risk & Insurance	2,023,038	2,190,460	2,201,460	2,277,690	4.0%	4.00	4.00
<b>Total Internal Service Fund</b>	<b>\$ 2,023,038</b>	<b>\$ 2,190,460</b>	<b>\$ 2,201,460</b>	<b>\$ 2,277,690</b>	<b>4.0%</b>	<b>4.00</b>	<b>4.00</b>
<b>Enterprise Fund</b>							
Meter Reading	566,499	589,200	589,200	610,500	3.6%	8.52	8.52
Utility Billing	1,402,545	1,327,620	1,327,620	1,384,920	4.3%	16.88	16.38
<b>Total Enterprise Fund</b>	<b>\$ 1,969,045</b>	<b>\$ 1,916,820</b>	<b>\$ 1,916,820</b>	<b>\$ 1,995,420</b>	<b>4.1%</b>	<b>25.40</b>	<b>24.90</b>
<b>Total Expense</b>	<b>\$ 6,081,883</b>	<b>\$ 6,352,940</b>	<b>\$ 6,367,940</b>	<b>\$ 6,506,250</b>	<b>2.4%</b>	<b>52.15</b>	<b>51.65</b>
<b>REVENUE</b>							
<b>General Fund</b>							
Revenue	394,398	348,930	348,930	440,800	26.3%		
<b>Total General Fund</b>	<b>\$ 394,398</b>	<b>\$ 348,930</b>	<b>\$ 348,930</b>	<b>\$ 440,800</b>	<b>26.3%</b>		
<b>Internal Service Fund</b>							
Risk & Insurance	2,327,974	2,290,650	2,290,650	2,315,310	1.1%		
<b>Total Internal Service Fund</b>	<b>\$ 2,327,974</b>	<b>\$ 2,290,650</b>	<b>\$ 2,290,650</b>	<b>\$ 2,315,310</b>	<b>1.1%</b>		
<b>Total Revenue</b>	<b>\$ 2,722,372</b>	<b>\$ 2,639,580</b>	<b>\$ 2,639,580</b>	<b>\$ 2,756,110</b>	<b>4.4%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	3,577,786	3,658,650	3,658,650	3,676,410	0.5%		
Supplies	44,489	57,540	54,040	55,670	(3.2%)		
Purchased Services	896,232	869,050	877,550	898,500	3.4%		
Fixed Charges	1,563,376	1,767,700	1,767,700	1,862,670	5.4%		
Capital	-	-	10,000	13,000	-		
<b>Total Expense</b>	<b>\$ 6,081,883</b>	<b>\$ 6,352,940</b>	<b>\$ 6,367,940</b>	<b>\$ 6,506,250</b>	<b>2.4%</b>		

# Administration

The Finance Administration Division coordinates the financial support services provided by the Finance Department, and develops financial planning tools to guide resource allocation decisions.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
Information transparency.	% of reports posted on the website the same day they are released.	99%	99%	99%
	% policies and procedures posted within one day of approval.	100%	100%	100%
<b>Fiscal Responsibility (GP 15)</b>				
Ensure integrity of financial processes and systems to protect City assets, including City employees.	% of positive compliance audit results / findings.	83%	86%	90%
<b>Operational Efficiency (GP 11f &amp; 17)</b>				
Reduce document production costs.	Cost to produce CAFR per book.	\$39.25	\$40.00	\$41.00
	Cost to produce Budget per book.	\$125.00	\$62.85	\$70.00
<b>Sustainable Results (GP 15)</b>				
Accurate, current, accessible employee policies and regulations.	% of employee respondents that indicate information easy to find.	99%	100%	100%
<b>Superior Customer Service (GP 16 &amp; 18)</b>				
Compliance Audit findings deemed accurate and fair, recommendations deemed reasonable.	% of respondents rate findings and recommendations as reasonable.	100%	100%	100%

DIVISION	DEPARTMENT
Administration (1501)	Finance

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Administration</b>	\$ 357,261	\$ 346,020	\$ 352,020	\$ 353,120
<b>EXPENSE BY CATEGORY</b>				
Personal Services	305,408	295,780	295,780	300,680
Supplies	3,039	7,900	4,400	8,150
Purchased Services	48,814	42,340	41,840	44,290
<b>Total Expense</b>	<b>\$ 357,261</b>	<b>\$ 346,020</b>	<b>\$ 352,020</b>	<b>\$ 353,120</b>
<b>FTE</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>



## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- 40 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 3,730 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (3,000) Decrease in personal services for insurance benefits based on employee plan selection.
- 2,200 Increase in purchased services for general liability costs based on the Division's historical experiences and forecasted liability costs.
  
- 4,130 Core Changes
  - 4,130 Personal Services
  - 250 Supplies
  - (250) Purchased Services
  
- Funded Supplements
  - There are no funded supplements in this division.

### **7,100 Total Change**

## **OTHER INFORMATION**

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

# Accounting & Purchasing

Accounting is responsible for the disbursement of City funds and for providing accurate, timely and informative financial information to a variety of users. This Division prepares the Comprehensive Annual Financial Report (CAFR) and has been awarded the “Certificate of Achievement for Excellence in Financial Reporting” by the Government Finance Officers Association every year since 1980.

Purchasing uses professional, effective, efficient, and flexible practices to manage the City’s procurement of goods and services and ensure compliance with City and state laws.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
Winning GFOA award for Outstanding CAFR Report.	Received GFOA Award.	Yes	Yes	Yes
<b>Fiscal Responsibility (GP 15)</b>				
Ensure that financial transactions are accurately recorded and reported.	# of adjusting journal entries.	16%	10%	10%
	Average length of time reconciling item remain on the cash reconciliations.	6 month	1 month	1 month
	Reduce adjustment entries (AJE) by 10%.	144	130	117
Increase department utilization of bidding process to maximize savings.	Total % of savings.	11.8%	15.0%	20.0%
<b>Operational Efficiency (11f &amp; 17)</b>				
Reduce internal manual reporting with implementation of new accounting software.	Productivity hours saved for Finance and customer departments.	0%	25%	25%
Electronic media for more efficient accessibility and retrieval.	% of total accounts payable records scanned.	100%	100%	100%
	% of total timesheets scanned.	100%	100%	100%
	% of physical checks reduced to EFT/wires.	25%	25%	50%

<b>DIVISION</b>	<b>DEPARTMENT</b>
Accounting & Purchasing (1571 & 1555)	Finance

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
Accounting	719,705	672,580	672,080	731,890
Purchasing	64,023	131,840	132,340	75,920
<b>Total Expense</b>	<b>\$ 783,728</b>	<b>\$ 804,420</b>	<b>\$ 804,420</b>	<b>\$ 807,810</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	669,853	693,360	693,360	696,900
Supplies	10,884	9,400	9,400	8,900
Purchased Services	102,991	101,660	101,660	102,010
<b>Total Expense</b>	<b>\$ 783,728</b>	<b>\$ 804,420</b>	<b>\$ 804,420</b>	<b>\$ 807,810</b>
<b>FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- 60 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- (5,000) Decrease in personal services for insurance benefits due to increased premium costs and forecasted liability costs.
- 8,320 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (150) Decrease in purchased services for general liability based on the Division's historical experience and forecasted liability costs.

### **160 Core Changes**

- 160 Personal Services
- (500) Supplies
- 500 Purchased Services

### **- Funded Supplements**

- There are no funded supplements in this division.

### **3,390 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 associated with this division.

# Budget

The Budget Division prepares and administers the City's annual operating budget and capital plan; forecasts and monitors the City's expenditures and revenues; forecasts the 5-year operating and capital plans; and provides financial data, support and analysis to other City departments. In addition, this Division participates in policy analysis and formation and ensures City compliance with federal and state legislation that affect the budget. The Division has received the "Distinguished Budget Presentation Award" from the Government Finance Officers Association every year since 1985.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
City priorities communicated to the public.	Received the GFOA Distinguished Budget Presentation Award.	Yes	Yes	Yes
<b>Fiscal Responsibility (GP 15)</b>				
Council and public have confidence in budget projections.	Adopted budget revenue and expense within 5% of actual revenue and expense.	4.7% / 6.5%	5.0% / 5.0%	5.0% / 5.0%
Capital budget within available resources.	Impact fee reserves remain positive in near term.	Yes	Yes	Yes
Program and service growth within available resources.	Unrestricted reserves at least 6% of fund reserves.	31.3%	38.3%	39.0%
<b>Operational Efficiency (GP 11f &amp; 17)</b>				
Workload focus on analysis.	# of hours reinvested resulting from process efficiencies.	NA	NA	100
<b>Sustainable Results (GP 15)</b>				
Current year budget problems identified early and corrective action implemented proactively.	Expenditure forecasts for current year expenses on 4-month data within 5% of actual expenses.	2.2%	5%	5%

<b>DIVISION</b>	<b>DEPARTMENT</b>
Budget (1503)	Finance

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Budget</b>	\$ 138,434	\$ 146,590	\$ 145,590	\$ 148,000
<b>EXPENSE BY CATEGORY</b>				
Personal Services	123,911	130,760	130,760	135,090
Supplies	238	1,200	1,200	1,200
Purchased Services	14,285	14,630	13,630	11,710
<b>Total Expense</b>	\$ 138,434	\$ 146,590	\$ 145,590	\$ 148,000
<b>FTE</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- (550) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 1,000 Increase in personal services for insurance benefits based on employee plan choice.
- 1,360 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (420) Decrease in purchased services for general liability based on the Division's historical experience and forecasted liability costs.

### **20 Core Changes**

2,520 Personal Services

(2,500) Purchased Services

### **- Funded Supplements**

- There are no funded supplements in this division.

### **1,410 Total Change**

## **OTHER INFORMATION**

### **- Unfunded Supplements**

- There are no unfunded supplements in this division.

### **- Equipment Replacement**

- No equipment is scheduled for replacement in this division.

### **- Capital Projects**

- There are no capital projects associated with this division.

# City Clerk

## The City Clerk Division:

- Maintains current files on all minutes, ordinances, resolutions, contracts, agreements, easements, titles and deeds for the City Council and management, as well as scanning public records into the imaging system for citizen and employee access. Maintains and updates Document Management and Retention Policies for the City of Loveland.
- Maintains and updates the Municipal Code.
- Administers the Food Sales Tax and Utility Rebate Program.
- Coordinates City Council Meeting Agendas.
- Conducts Municipal Elections and oversees Campaign Finance.
- Issues certain licenses and permits.
- Operates the central switchboard.
- Coordinates document recording at the County Clerk and Recorder.

## The City Clerk:

- Attends and records minutes of City Council meetings.
- Serves as Secretary to the Loveland Liquor License Authority.
- Is responsible for retaining e-mail documents sent to City Council deemed to be public record.
- Serves as the “Designated Election Official” in Municipal Elections, as resolved by City Council.
- Serves as official custodian of City records.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
Accessible policies and procedures.	% of respondents that indicate high quality with the site.	80%	80%	80%
<b>Fiscal Responsibility (GP 15)</b>				
Efficient use of resources in the City Clerk's Office.	Meet or below budget projection.	Yes	Yes	Yes
<b>Operational Efficiency (GP 11f &amp; 17)</b>				
Efficient operations in functions of City Clerk's Office.	80% liquor license applicant's rate process 4-5 on survey.	95%	90%	90%
<b>Sustainable Results (GP 15)</b>				
Effective document retention.	# of requests met within 72 hrs.	100%	100%	100%
	# of departments with trained staff using the Retention Schedule.	100%	100%	100%
<b>Superior Customer Service (GP 16 &amp; 18)</b>				
Customer Service expectation equal to above average excellent.	% of respondents that indicate satisfied or extremely satisfied.	95%	90%	90%

**DIVISION**

City Clerk (1511)

**DEPARTMENT**

Finance

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
<b>City Clerk</b>	<b>\$ 359,189</b>	<b>\$ 349,150</b>	<b>\$ 348,150</b>	<b>\$ 333,390</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	296,283	269,450	269,450	253,930
Supplies	3,706	4,450	4,450	3,650
Purchased Services	57,162	74,250	73,250	74,810
Fixed Charges	2,038	1,000	1,000	1,000
<b>Total Expense</b>	<b>\$ 359,189</b>	<b>\$ 349,150</b>	<b>\$ 348,150</b>	<b>\$ 333,390</b>
<b>FTE</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- (120) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- (18,000) Decrease in personal services for insurance based on employee plan choice.
- 3,370 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (240) Decrease in purchased services for general liability based on the Division's historical experience and forecasted liability costs.
- (770) Core Changes
  - (770) Personal Services
  - (800) Supplies
  - 800 Purchased Services

- Funded Supplements

- There are no funded supplements in this division.

**(15,760) Total Change****OTHER INFORMATION**

- Unfunded Supplements

- There are no unfunded supplements in this division.

- Equipment Replacement

- No equipment is scheduled for replacement in this division.

- Capital Projects

- There are no capital projects associated with this division.



# Revenue

The Revenue Division is comprised of five main areas: Sales & Use Tax, Centerra Fee Collection, Accounts Receivable, Petty Cash and Deposits, and Treasury, which entails banking and investments of the city's operating fund reserve balances, and coordination of borrowing money for capital projects and equipment when necessary. The Division oversees the Utility Billing and Meter Reading areas that are summarized under their own title in this book.

The Revenue Division's primary functions include sales tax licensing, collection and enforcing the City's sales tax ordinance for each retail business located inside the city of Loveland, as well as numerous businesses located outside of the city and the state that do business in the City. In the use tax area, the Division is responsible for enforcing building and auto use tax collections. Beginning January 1, 2010, the collection of the lodging tax was added. Currently, we have over 3,040 active accounts. In 2009, 20,315 returns were processed.

The primary source of funding for daily governmental operations is the sales and use tax, amounting to approximately \$33 million in 2010. The Division will begin using a new software system that will centralize accounts receivable in late 2010.

The Division accounts for the investment of cash reserves held in operating funds, approximately \$196.7 million as of the middle of 2010. Investment advice is provided by an external manager. Banking services are provided by two banks, one for day to day operations and the other for safekeeping and trustee services for the investment portfolio.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
Citizens feel informed and that they understand City's cash and investments.	# of attendees at quarterly Sales Tax and Construction Use Tax seminars.	NA	NA	40
<b>Fiscal Responsibility (GP 15)</b>				
Maximize the availability of earned revenue.	# of Sales Tax Audits completed.	NA	NA	75
	# of Construction Use Tax Audits completed.	NA	NA	90
	Average # of delinquent Sales Tax accounts per month.	NA	NA	200
	Audit assessments to collection on assessments.	90%	95%	90%
	Annual amount of audit revenue assessed.	\$250,000	\$400,000	\$400,000
<b>Operational Efficiency (11f &amp; 17)</b>				
Maximize productivity through technology.	Productivity hours saved through technology innovations.	65	80	60
	# of audit hours per auditor.	3,600	4,200	1,200
Encourage development of staff and customers	Training hours for employees.	175	220	220
	# of customers trained.	20	45	20
<b>Superior Customer Service (GP 16 &amp; 18)</b>				
Align expectations with deliverables.	# of projects deadline was changed.	50%	50%	50%

**DIVISION**

Revenue (1520 &amp; 1521)

**DEPARTMENT**

Finance

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
Sales Tax Collection	259,615	392,640	392,640	392,360
Fee Collection	191,574	206,840	206,840	198,460
<b>Total Expense</b>	<b>\$ 451,189</b>	<b>\$ 599,480</b>	<b>\$ 599,480</b>	<b>\$ 590,820</b>
<b>REVENUE</b>				
PIF/RSF Fees	175,700	209,430	209,430	200,800
Sales Tax Collection Fee	8,375	30,000	30,000	30,000
Sales Tax Application Fee	7,325	9,500	9,500	10,000
Sales & Use Tax Audits	202,998	100,000	100,000	200,000
<b>Total Revenue</b>	<b>\$ 394,398</b>	<b>\$ 348,930</b>	<b>\$ 348,930</b>	<b>\$ 440,800</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	341,995	386,890	386,890	389,310
Supplies	9,434	15,880	15,880	14,660
Purchased Services	99,760	196,710	196,710	186,850
<b>Total Expense</b>	<b>\$ 451,189</b>	<b>\$ 599,480</b>	<b>\$ 599,480</b>	<b>\$ 590,820</b>
<b>FTE</b>	<b>4.70</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- (20) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- (10,000) Decrease in personal services for insurance benefits based on employee plan selection.
- 4,950 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 11,480 Increase in personal services due to reclassifying one position to a Supervisor position.
- (11,480) Decrease in purchased services due to a reduction in outsourcing sales tax audits.
- 400 Increase in purchased services for general liability based on the Division's historical experience and forecasted liability costs.
- (3,990) Core Changes
  - (3,990) Personal Services
  - (1,220) Supplies
  - 1,220 Purchased Services
- Funded Supplements
  - There are no funded supplements in this division.

**(8,660) 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 associated with this division.

# Risk Management

The Risk Management Division is responsible for protecting the operating effectiveness of the City by minimizing the costs associated with the City's property, liability, workers' compensation and environmental exposures. This is accomplished through identification and evaluation of the City's risks, implementation of appropriate safety, environmental and loss control programs, risk financing measures and claims management.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
Departments view Risk as a resource to comply with laws / regulations and reduce losses due to accidents, fines, lawsuits, etc.	# of website hits.	2,000	1,800	1,900
	% of compliance with safety audits.	87%	88%	92%
	% of compliance with environmental audits.	82%	80%	80%
<b>Fiscal Responsibility (GP 15)</b>				
To provide cost effective insurance coverage.	Cost of workers' compensation premium as a % of payroll.	0.92%	0.88%	0.88%
	Cost of liability premium as a % of payroll.	0.70%	0.66%	0.66%
	Property rate per \$100 of insured value.	0.027	0.025	0.025
Cost effective pursuit financial recoveries of available to the City.	% of environmental recoveries amount available compared to amount received.	50%	50%	50%
	% of property damage recoveries amount available compared to amount received.	50%	55%	50%
<b>Operational Efficiency (GP 11f &amp; 17)</b>				
Claims are managed efficiently.	% closed within 3 months of reporting to carrier.	85%	85%	85%
	% reported to carrier within 1 business day.	95%	96%	96%
Information is provided in a timely basis.	% of claims reported electronically.	75%	75%	75%
	95% of contract insurance certificates reviewed within 1 business day.	95%	96%	96%
	95% of environmental audits completed on time.	50%	80%	80%
<b>Sustainable Results (GP 15)</b>				
Provide a safe work environment for employees reduce damage to City property and citizens' property.	Workers' compensation experience rating.	1.05	0.90	0.90
	# of claims per FTE.	0.16	0.18	0.19
	Average cost of claims.	\$7,200	\$7,200	\$3,800
Compliance with Environmental Regulations.	% of issues resolved at follow-up.	75	75	75

**DIVISION**

Risk Management (1575 &amp; 1577)

**DEPARTMENT**

Finance

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Internal Service Fund</b>				
<b>Risk &amp; Insurance</b>	\$ 2,023,038	\$ 2,190,460	\$ 2,201,460	\$ 2,277,690
<b>REVENUE</b>				
Interest	129,874	123,590	123,590	57,740
Workers' Compensation	1,305,670	1,274,420	1,274,420	1,296,220
General Liability	892,430	892,640	892,640	861,350
Transfers	-	-	-	100,000
<b>Total Internal Service Fund</b>	\$ 2,327,974	\$ 2,290,650	\$ 2,290,650	\$ 2,315,310
<b>Total Revenue</b>	\$ 2,327,974	\$ 2,290,650	\$ 2,290,650	\$ 2,315,310
<b>EXPENSE BY CATEGORY</b>				
Personal Services	336,440	332,680	332,680	337,090
Supplies	3,694	4,820	4,820	4,820
Purchased Services	148,770	117,780	128,780	117,780
Fixed Charges	1,534,134	1,735,180	1,735,180	1,818,000
<b>Total Expense</b>	\$ 2,023,038	\$ 2,190,460	\$ 2,201,460	\$ 2,277,690
<b>FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- 4,410 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 100,000 Increase in fixed charges for unemployment claims. This cost was previously budgeted in the General Fund.
- (20,800) Decrease in fixed charges for liability insurance based on the forecasted claims costs.
- 3,620 Increase in fixed charges for workers' compensation due to increased premium costs and forecasted increase in claims costs.
- Core Changes
  - There are no core changes in this division.
- Funded Supplements
  - There are no funded supplements in this division.

**87,230 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 associated with this division.

# Utility Billing / Meter Reading

Utility Billing is responsible for providing customer service and processing monthly statements and payments for all electric, water, wastewater, stormwater, solid waste, and street maintenance customers.

Meter Reading is responsible for reading all electric and water meters monthly, connecting and disconnecting services daily, as well as monitoring for meter divisions.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
Manage the utility bill assistance program, Help A Neighbor in Distress (HAND).	Qualified applying families receive assistance.	351	430	415
<b>Fiscal Responsibility (GP 15)</b>				
Maintain timely and accurate revenue flow to utilities.	\$ billed annually. (electric, water & sewer)	\$52,560,738	\$54,314,811	\$53,617,208
	# of bills mailed annually.	418,264	428,261	426,671
	\$ collected annually. (all services billed)	\$64,376,477	\$65,902,266	\$65,670,444
<b>Operational Efficiency (GP 11f &amp; 17)</b>				
Implement cost effective solutions to save man-hour time and money.	Projects/hours.	NA	NA	NA
	% of total payments processed electronically.	14%	17%	16%
<b>Superior Customer Service (GP 16 &amp; 18)</b>				
Provide quality customer service.	Positive customer survey results.	92%	92%	92%

## DIVISION

Utility Billing & Meter Reading (4540, 4541 & 4542)

## DEPARTMENT

Finance

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Enterprise Fund</b>				
Utility Billing	1,402,545	1,327,620	1,327,620	1,384,920
Meter Reading	566,499	589,200	589,200	610,500
<b>Total Expense</b>	<b>\$ 1,969,045</b>	<b>\$ 1,916,820</b>	<b>\$ 1,916,820</b>	<b>\$ 1,995,420</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,503,896	1,549,730	1,549,730	1,563,410
Supplies	13,494	13,890	13,890	14,290
Purchased Services	424,451	321,680	321,680	361,050
Fixed Charges	27,204	31,520	31,520	43,670
Capital	-	-	-	13,000
<b>Total Expense</b>	<b>\$ 1,969,045</b>	<b>\$ 1,916,820</b>	<b>\$ 1,916,820</b>	<b>\$ 1,995,420</b>
<b>FTE</b>	<b>25.40</b>	<b>25.40</b>	<b>25.40</b>	<b>24.90</b>



## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- (1,790) Decrease in personal services for overtime expenses.
- 4,100 Increase in personal services for insurance benefits based on employee plan selection.
- 12,950 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 47,200 Increase in purchased services due to increases in interchange and credit card payment services.
- 12,050 Increase in fixed costs for vehicle maintenance and rental based on projected fuel costs and maintenance costs.
- 13,000 Increase in capital for equipment replacement.

### **(8,910) Core Changes**

- (1,580) Personal Services
  - 400 Supplies
- (7,830) Purchased Services
  - 100 Fixed Charges

### **- Funded Supplements**

- There are no funded supplements in this division.

**78,600 Total Change**

## **OTHER INFORMATION**

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### **- Unfunded Supplements**

- There are no unfunded supplements in this division.

### **13,000 Equipment Replacement**

- 13,000 Equipment Replacement.

### **- Capital Projects**

- There are no capital projects associated with this division.

# FIRE & RESCUE

*Through commitment, compassion and courage, the mission of the Loveland Fire & Rescue Department is to protect and save life and property.*

F&R



Community Safety

5.00 FTEs

Suppression

61.00 FTEs



# Fire & Rescue

The Loveland Fire and Rescue Department is a combination department consisting of 64 career firefighters; two civilian staff members; 20 volunteer combat firefighters; and seven administrative volunteers. The City of Loveland and the Loveland Rural fire Protection District cooperatively provide service to 285 square miles of the fire district. The Department responds to over 5,500 emergency calls per year and operates out of five full-time staffed fire stations within the city. The Loveland Rural Fire district operates an additional three volunteer fire stations located in the Loveland Rural Fire Protection District, with 18 combat firefighters.

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

The members of the Department are committed professionals who enable the Department to effectively meet the expectation of the community for fire and rescue related services. We view our personnel as the most important resource. To ensure the Department's success in 2010, the performance management model will continue to guide the initiatives within the department. This document will identify our goals and outcomes, and provides a method to measure our results against those identified goals.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>To protect life and property. (GP 8b1)</b>				
Provide emergency assistance to citizens in need for fire and medical calls within 5 minutes after dispatch.	Maintain an average response time of 5 minutes or less to reported emergencies within the Urban Response Area (URA) or within City limits of Loveland.	90%	90%	90%
Provide a minimum of 12 firefighters to a working structure fire within 9 minutes after dispatch.	Intercede before fire extends beyond room of origin by "flashover" in all structure fires within the URA.	90%	90%	90%
Provide adequate staffing levels on multiple alarm fires.	Confine fires that extend after flashover to the building of origin.	99%	99%	90%
Minimize direct and indirect losses due to fire and related emergency situations.	Limit the direct estimated fire loss to \$20 per capita.	100%	100%	100%
<b>Provide a Progressive Fire Prevention Program. (GP 8b2)</b>				
Reduce the loss from fires through education and training.	Adopt the International Fire Code.	100%	100%	100%
	Provide a self inspection form to all B1 & B2 occupancies.	90%	90%	70%
	Provide the necessary training for all fire prevention staff.	95%	95%	100%
	Ensure that all Prevention personnel receive proper training to investigate fires.	90%	90%	50%
<b>Establish an emergency preparedness and education program (GP 8B3)</b>				
Develop an emergency preparedness program that targets; preparedness, response, recover, and mitigation initiatives to all members of the community.	Update the emergency operations plan.	100%	100%	100%
	Provide at least 3 training opportunities to area businesses.	50%	90%	100%
	Continue to provide CERT training to community members on an annual basis.	100%	25%	25%
	Develop tabletop & full scale exercises	100%	75%	75%

		needed to meet necessary requirements.					
Fire & Rescue Department Summary							
	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
General Fund							
Suppression	7,002,374	6,694,290	7,067,800	7,100,160	6.1%	61.00	61.00
Community Safety	944,079	718,990	750,890	737,570	2.6%	5.00	5.00
Total Expense	\$7,946,453	\$7,413,280	\$7,818,690	\$7,837,730	5.7%	66.00	66.00
REVENUE							
Suppression	1,165,160	1,217,730	1,439,940	1,140,690	(6.3%)		
Community Safety	71,379	64,600	64,600	114,000	76.5%		
Total Revenue	\$1,236,539	\$1,282,330	\$1,504,540	\$1,254,690	(2.2%)		
EXPENSE BY CATEGORY							
Personal Services	6,918,151	6,466,420	6,516,930	6,584,560	1.8%		
Supplies	342,547	209,280	407,790	208,940	(0.2%)		
Purchased Services	361,922	368,630	530,600	389,180	5.6%		
Fixed Charges	285,547	184,340	184,340	407,790	121.2%		
Capital	38,287	184,610	179,030	247,260	33.9%		
Total Expense	\$7,946,453	\$7,413,280	\$7,818,690	\$7,837,730	5.7%		

# Suppression

Fire Suppression provides emergency response to structural fires, emergency medical incidents, aircraft rescue/ firefighting, hazardous materials, motor vehicle accidents, rope rescues, confined space, wild land fires, dive rescue and all other related incidents that require technical expertise. The Department's training division reports to the Division Chief of Operations, who oversees all suppression training programs. In addition, the Suppression Division supports the Community Safety Division which includes Fire Prevention and Emergency Management.

The Department continues to see an increase in emergency medical calls, structure fires, and hazardous material calls. The nature of the calls within the City and District determine the services Fire & Rescue provides. The areas affected by funding increases and decreases are: services delivered, personnel, equipment, fire engines, the number of fire stations and most of all, response time and on-scene capability.

The response time and on-scene capability are important measurements of service delivery. Loveland Fire & Rescue continually assess the components of emergency response, as measured and compared to quantifiable national standards, in order to meet the community's overall expectations. Loveland's service level is measured from the time a call is "toned out" or dispatched to the arrival of the first fire unit. Other critical measurements include the arrival of an Effective Firefighting Forces (EFF) as determined by research and national standards. Getting to the incident quickly is only half of the response time equation. Being able to execute the critical tasks to control and reduce the impact of an emergency is the other half of the response; this half focuses on performance. Confining fires to the room of origin, or extinguishing before flashover are both recognized measurements of performance. Together time and capability are monitored to measure total response capability of emergency responders. Operational decisions made in the department are intended to ensure the maintenance or improvement of response time and ensure the high level of on-scene performance.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Suppression (2202)	Fire & Rescue

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Suppression</b>	<b>\$ 7,002,374</b>	<b>\$ 6,694,290</b>	<b>\$ 7,067,800</b>	<b>\$ 7,100,160</b>

## REVENUE

Charges for Services	42,881	8,000	8,000	8,000
Other Intergovernmental	-	-	222,210	122,000
Rural Fire District	977,409	1,058,000	1,058,000	958,750
Rural Fire - Pension	122,708	121,730	121,730	21,940
Rural Fire - Special Payment	22,162	30,000	30,000	30,000
<b>Total Revenue</b>	<b>\$ 1,165,160</b>	<b>\$ 1,217,730</b>	<b>\$ 1,439,940</b>	<b>\$ 1,140,690</b>

## EXPENSE BY CATEGORY

Personal Services	6,087,384	5,892,800	5,943,310	5,988,370
Supplies	322,688	181,140	370,450	181,100
Purchased Services	300,783	295,010	434,280	307,710
Fixed Charges	253,232	140,730	140,730	375,720
Capital	38,287	184,610	179,030	247,260
<b>Total Expense</b>	<b>\$ 7,002,374</b>	<b>\$ 6,694,290</b>	<b>\$ 7,067,800</b>	<b>\$ 7,100,160</b>

<b>FTE</b>	<b>62.00</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>
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## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- (23,860) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 131,310 Increase in personal services for part-time firefighter personnel funded through the Federal SAFER Grant approved in 2010. This is the second year of three year grant.
- 27,000 Increase in personal services for insurance benefits based on the employee choices during open enrollment.
- 4,550 Increase in personal services due to the discontinuation of furlough days for the civilian employees in 2011.
- (55,130) Decrease in personal services based on the actuarial report for the Volunteer Fire Pension Contribution required.
  - 860 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
  - 4,500 Increase in purchased services for the Brunacci Blue Card System Command Training on-line system. The Department completed the "Train the Trainer" portion of the program. Funding will allow access to the on-line training for field personnel.
- 169,200 Increase in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.
- 65,790 Increase in the amortized cost for vehicle replacement.
- 6,820 Increase in capital based on the equipment replacement schedule.
  
- 11,700 Core Changes
  - 11,700 Personal Services
    - (40) Supplies
    - 40 Purchased Services
  
- 63,130 Funded Supplements
  - 7,300 Increase in purchased services to continue the physical fitness evaluation program.
  - 55,830 Increase in capital for a grant match to replace all the Self Contained Breathing Apparatus Equipment (SBCA) that no longer meets regulations. A Federal Grant of \$321,390 is being applied for, combined with \$55,830 of City match funds for a total cost of \$377,220, if the full amount of the grant is received.

**405,870 Total Change**

## **OTHER INFORMATION**

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### 15,000 Unfunded Supplements

15,000 Increase in one part-time non-benefited administrative support position. The position would bring back some administrative support cut in the 2010 budget.

### 191,430 Equipment Replacement

5,000 Copier  
16,500 Special Operations Equipment  
9,780 EMS Equipment  
15,000 Hoses & Nozzles  
38,000 SCBA  
39,000 Small Equipment  
47,380 Communications  
11,500 Thermal Imaging Camera  
9,270 Mobile Data Terminals

### - Capital Projects

- There are no capital projects associated with this division.



# Community Safety

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

Community Safety strives to provide high quality customer service and fire safety public education to the community through presentations, and demonstrations of fire safety. Our public education programs span the entire age-range with something for all ages.

While the merger was effective in 2010, the historical budget information is shown in the merged form, for comparison purposes, to better show how the budget is changing.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Community Safety (2203)	Fire & Rescue

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Support Services</b>	\$ 685,125	\$ 718,990	\$ 750,890	\$ 737,570
<b>REVENUE</b>				
Contractor Licenses	2,715	1,100	1,100	3,500
Building Permit and Plan Review	-	-	-	44,000
Fire Permit & Inspection Fees	27,140	22,000	22,000	25,000
Fire Works Permits	10,950	10,000	10,000	10,000
Rural Fire Inspection Fees	2,754	3,500	3,500	3,500
Special Event Fees	27,820	28,000	28,000	28,000
<b>Total Revenue</b>	\$ 71,379	\$ 64,600	\$ 64,600	\$ 114,000
<b>EXPENSE BY CATEGORY</b>				
Personal Services	611,095	573,620	573,620	596,190
Supplies	15,231	28,140	37,340	27,840
Purchased Services	33,223	73,620	96,320	81,470
Fixed Charges	25,576	43,610	43,610	32,070
<b>Total Expense</b>	\$ 685,125	\$ 718,990	\$ 750,890	\$ 737,570
<b>FTE</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- (2,350) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 16,000 Increase in personal services for insurance benefits based on the employee choices during open enrollment.
- 2,630 Increase in personal services due to the discontinuation of furlough days for the civilian employees in 2011.
- (3,550) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 11,100 Increase in purchased services for the records system maintenance to match the maintenance contract with the City's fiscal year.
- (4,630) Decrease in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.
- (6,910) Decrease in the amortized cost for vehicle replacement.

### **6,290 Core Changes**

- 6,290 Personal Services
- (300) Supplies
- 300 Purchased Services

### **- Funded Supplements**

- There are no funded supplements in this division.

### **18,580 Total Change**

## **OTHER INFORMATION**

### **- Unfunded Supplements**

- There are no unfunded supplements in this division.

### **- Equipment Replacement**

- No equipment is scheduled for replacement in this division.

### **- Capital Projects**

- There are no capital projects associated with this division.

# HUMAN RESOURCES

*We in Human Resources seek new and better ways to help recruit, develop, support, and retain individuals who provide quality of service for the City's customers.*

HR



Human Resources  
9.75 FTEs

Employee Benefits  
0.00 FTEs



# Human Resources

The Human Resources Department provides the following services to the City and its employees and volunteers: recruitment, selection and orientation; compensation plan development; benefits and wellness development and administration; counseling and discipline; policy development, record keeping; background checks, development and compliance with administrative regulations, training and employee development; employee recognition programs; Volunteer Program management.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
Attract high quality applicants.	% of qualified applicants attained from recruitment source/job posting.	95%	98%	98%
	% of positions filled from initial job posting.	90%	95%	96%
Quality of hire.	% of new hires that meet or exceed expectations after 1 year of service.	NA	NA	90%
Limit employment liability in the work environment.	% of contested unemployment claims lost by the City.	0%	0%	2%
	% participation in compliance trainings.	98%	98%	98%
Maintain and improve the accountability of the City's workforce.	# of investigated complaints from public regarding City employees that come to HR.	2	2	2
	% of involuntary separations (excluding layoffs).	1%	2%	2%
	% compliance with performance evaluation process and timelines.	95%	95%	95%
Retention.	% of new employees retained beyond 6 months to 3 years of service.	99%	95%	95%
	% of employees retained beyond 3 to 5 years of service.	90%	90%	90%
	% of employees retained beyond 5 years or more.	95%	90%	90%

## Human Resources Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Human Resources	1,054,627	1,121,060	1,121,060	1,004,320	(10.4%)	10.00	9.75
<b>Total General Fund</b>	<b>\$ 1,054,627</b>	<b>\$ 1,121,060</b>	<b>\$ 1,121,060</b>	<b>\$ 1,004,320</b>	<b>(10.4%)</b>	<b>10.00</b>	<b>9.75</b>
<b>Internal Service Fund</b>							
Employee Benefits	9,093,028	9,892,890	9,892,890	10,860,260	9.8%	-	-
<b>Total Internal Service Fund</b>	<b>\$ 9,093,028</b>	<b>\$ 9,892,890</b>	<b>\$ 9,892,890</b>	<b>\$ 10,860,260</b>	<b>9.8%</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>\$ 10,147,655</b>	<b>\$ 11,013,950</b>	<b>\$ 11,013,950</b>	<b>\$ 11,864,580</b>	<b>7.7%</b>	<b>10.00</b>	<b>9.75</b>
<b>REVENUE</b>							
<b>Internal Service Fund</b>							
Employee Benefits	9,540,964	9,376,190	9,376,190	9,587,130	2.2%		
<b>Total Revenue</b>	<b>\$ 9,540,964</b>	<b>\$ 9,376,190</b>	<b>\$ 9,376,190</b>	<b>\$ 9,587,130</b>	<b>2.2%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	780,406	801,420	801,420	784,670	(2.1%)		
Supplies	22,051	31,210	31,210	162,630	421.1%		
Purchased Services	192,248	268,430	268,430	535,440	99.5%		
Fixed Charges	9,152,950	9,912,890	9,912,890	10,381,840	4.7%		
<b>Total Expense</b>	<b>\$ 10,147,655</b>	<b>\$ 11,013,950</b>	<b>\$ 11,013,950</b>	<b>\$ 11,864,580</b>	<b>7.7%</b>		

# Human Resources

The Human Resources Department provides the following services to the City and its employees and volunteers: recruitment, selection and orientation; compensation plan development; benefits and wellness development and administration; counseling and discipline; policy development, record keeping; background checks, development and compliance with administrative regulations, training and employee development; employee recognition programs; Volunteer Program management.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Human Resources (1710)	Human Resources

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
<b>Human Resources</b>	<b>\$ 1,054,627</b>	<b>\$ 1,121,060</b>	<b>\$ 1,121,060</b>	<b>\$ 1,004,320</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	773,272	801,420	801,420	784,670
Supplies	22,051	31,210	31,210	31,210
Purchased Services	146,658	188,430	188,430	188,440
Fixed Charges	112,646	100,000	100,000	-
<b>Total Expense</b>	<b>\$ 1,054,627</b>	<b>\$ 1,121,060</b>	<b>\$ 1,121,060</b>	<b>\$ 1,004,320</b>
<b>FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.75</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- (390) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.
- 9,830 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (26,190) Decrease in personal services for insurance benefits due to increased premium costs and forecasted increase in claims costs.
- 10 Increase in purchased services for general liability costs based on the Department's historical experiences and forecasted liability costs.
- (100,000) Decrease in fixed charges for unemployment insurance. These funds are transferred to the Risk & Insurance Fund.
- Core Changes
  - There are no core changes in this division.
- Funded Supplements
  - There are no funded supplements in this division.

**(116,740) Total Change**

## **OTHER INFORMATION**

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



## Employee Benefit Fund

The Human Resources Department is responsible for the administration of the Employee Benefit Fund. This Fund provides a competitive benefit package to employees. For medical and dental insurance, the City is self-insured, with external insurance protection beyond a certain limit for individual cases and total claims. The City subsidizes the medical and dental portion of this fund at 80% with employees being responsible for the remaining 20%.

The City's overall benefit liability continues to grow at above industry trend, especially in the area of catastrophic claims (individual medical claims above \$25,000). Due to the volatility of the medical plan, we are committed to maintaining a healthy fund balance and revenues in order to stabilize premium increases and plan design changes that impact the employee and the City.

The benefits focus for 2010 will continue to be on educating employees on consumer driven health care, as well as emphasizing wellness initiatives. These two components will assist in managing the increase in health care costs. The consumer driven health care approach increases the responsibility of the employee to understand the rationale behind specific treatments and services, as well as educate them on the true cost of those services. The long-term benefit of this nationwide trend is that health care providers will be required to provide easy access to cost of care data to consumers, which will allow employees to make educated, cost-conscious decisions relative to their health care spending. The City will continue to research and implement changes to the medical benefits plan in an effort ensure sustainable, quality programs that are competitive in the marketplace.

In 2009, the City added a Retiree Health Plan. To be eligible for the Plan, an employee must meet the "Rule of 80"; a combination of age and years of service that add to 80, with the minimum age being 60. This will be a high deductible Plan, with the retiree paying the full premium cost. The Plan is designed to be a bridge to Medicare eligibility at age 65. Council has only authorized the City to accept participants for the next five years, after which the Plan will be closed unless it is reauthorized. As of June 2010, there were no active participants in the Plan.

For 2011, the City is implementing the operation of a new employee only clinic, intended for minor illness or pain and will have limited pharmaceuticals. Service at the clinic will be free to plan participants. This will save employees deductible and co-pay costs for office visits and will reduce claims the City has to pay for office visits. Early projections indicate the clinic will more than cover its cost by reducing the amount of claims inflation the City will face, keeping claims cost lower than they would have otherwise been, saving both the City and employees on health care costs.

**DIVISION**

Employee Benefits (0110)

**DEPARTMENT**

Human Resources

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Internal Service Fund</b>				
Employee Benefits	9,093,028	9,892,890	9,892,890	10,411,840
Employee Clinic	-	-	-	448,420
<b>Total Internal Service Fund</b>	<b>\$ 9,093,028</b>	<b>\$ 9,892,890</b>	<b>\$ 9,892,890</b>	<b>\$ 10,860,260</b>
<b>REVENUE</b>				
Interest	82,716	115,250	115,250	79,540
City Contribution - Health Ins.	6,504,446	6,490,000	6,490,000	6,386,300
City Contribution - Life Ins.	280,710	189,400	189,400	140,620
City Contribution - Dental Ins.	303,004	336,700	336,700	314,950
City Contribution - Disability Ins.	252,331	181,480	181,480	188,380
City Contribution - Wellness	239,386	147,200	147,200	233,050
Emp. Contribution - Health Ins.	1,580,037	1,600,000	1,600,000	1,891,170
Emp. Contribution - Dental Ins.	207,386	224,460	224,460	261,420
COBRA Health Ins.	45,569	33,500	33,500	33,500
COBRA Dental Ins.	2,296	1,200	1,200	1,200
Retiree Contribution - Health Ins.	43,083	57,000	57,000	57,000
<b>Total Revenue</b>	<b>\$ 9,540,964</b>	<b>\$ 9,376,190</b>	<b>\$ 9,376,190</b>	<b>\$ 9,587,130</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	7,134	-	-	-
Supplies	-	-	-	131,420
Purchased Services	45,590	80,000	80,000	347,000
Fixed Charges	9,040,304	9,812,890	9,812,890	10,381,840
<b>Total Expense</b>	<b>\$ 9,093,028</b>	<b>\$ 9,892,890</b>	<b>\$ 9,892,890</b>	<b>\$ 10,860,260</b>
<b>Ending Balance</b>	<b>4,222,886</b>	<b>3,150,710</b>	<b>3,706,190</b>	<b>2,433,060</b>
<b>FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- (138,970) Decrease in fixed costs for health and dental plan administration fees.
- 58,440 Increase in fixed costs for stop-loss premiums and fees.
- (15,280) Decrease in fixed costs for disability and life insurance premiums based on forecasted liability costs.
- (11,200) Decrease in Employee Assistance Program based on projected costs.
- 26,000 Increase in fixed costs for dental claims based on forecasted costs.
- 599,960 Increase in health claims costs based on projected increases in health care costs.

- Core Changes

- There are no core changes in this division.

- 448,420 Funded Supplements

- 448,420 Increase in supplies (\$131,420), purchased services (\$267,000), and fixed costs (\$50,000) for the initial set-up and contract to operate an employee health clinic.

**967,370 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 associated with this division.

# INFORMATION TECHNOLOGY

*The mission of the Information Technology Department is to provide interactive government services using effective communication and technology-savvy employees throughout the organization who align technology initiatives with the City's service delivery objectives using a collaborative approach to building a roadmap for future success.*

Administration  
1.00 FTE

Application Services  
8.50 FTEs



Infrastructure Services  
10.00 FTEs

Telecommunications  
1.00 FTE

# Information Technology

The Information Technology (IT) Department is comprised of the divisions of Administration, Application Services, Infrastructure Services, and Telecommunications. The Department is responsible for organization-wide strategic and operational technical planning, providing customer service to City staff and citizens to enable efficient use of technical resources, and leading the effort of using the organization's technical resources, both equipment and personnel, in the most effective manner possible.

IT provides a technology training lab that is equipped and ready to provide training opportunities for City staff and City partners. The Lab is utilized almost 90% of the time during normal business hours.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Public Outreach (GP 17 &amp; 18)</b>				
Public has access to information from all departments including IT.	# of visits to the web for the annual report.	696	392	750
	# of visits to City's website.	1,998,090	1,860,896	2,000,000
<b>Fiscal Responsibility (GP 15)</b>				
Implement proven and cost effective technical solutions to service delivery challenges.	% of discretionary project requests with ROI conducted.	67%	0%	67%
Accurate departmental budget planning.	% of unplanned expenses.	0%	0%	0%
<b>Operational Efficiency (GP 11f &amp; 17)</b>				
Work plans executed effectively.	% of internal work plans achieved as scheduled and within budget.	93%	90%	90%
	% of external work plans achieved as scheduled and within budget.	80%	80%	80%
Provide technical solutions to enable open and accessible government.	# of processes to support Citizen interactive involvement.	12	12	14
Information is available for effective decision making and public communication.	# of unscheduled downtime occurrences.	3	2	2
	Average time of downtime instances. (Hours)	1.0	1.0	1.0
Well trained staff.	# of training related tickets.	596	502	450
<b>Sustainable Results (GP 15)</b>				
Plan for technology needs for today and tomorrow.	Provide updated 5-year technology capital plan.	Yes	Yes	Yes
Integrate departmental technology project planning into the budget process.	% of projects not identified at the time of budget development.	50%	100%	100%
Ensure sustainable, supportable technology infrastructure with IT Service Catalog and Centralized Documentation Repository.	% of documented services to total services.	NA	95%	95%
<b>Superior Customer Service (GP 16 &amp; 18)</b>				
Maintain strong partnerships with customer departments.	% of ticket follow up responses with satisfied or better rating.	96.2%	98.5%	95.0%
Timely and effective resolution of customer issues	% first fix rate.	99.4%	99.3%	85.0%
	High priority ticket Mean Time to Resolution. (Hours)	24.1	11.9	8.0
	Standard priority ticket Mean Time to Resolution. (Business Days)	4.2	6.7	3.0

## Information Technology Department Summary

			'10 Revised '10 Adopted Budget as of		'11 Budget / '10 Adopted	'10	'11
	'09 Actual	Budget	June	'11 Budget	% Change	FTE	FTE
General Fund							
Administration	177,037	186,190	186,190	159,730	(14.2%)	1.00	1.00
Application Services	478,561	478,620	1,146,670	1,151,630	140.6%	4.50	8.50
Infrastructure	1,165,372	1,207,710	1,634,450	1,487,500	23.2%	11.00	10.00
Telecommunications	1,329,380	1,211,860	236,700	238,280	(80.3%)	5.00	1.00
Total Expense	\$ 3,150,350	\$ 3,084,380	\$ 3,204,010	\$ 3,037,140	(1.5%)	21.50	20.50
EXPENSE BY CATEGORY							
Personal Services	2,081,544	1,868,700	1,805,100	1,834,170	(1.8%)		
Supplies	401,125	424,450	502,630	469,050	10.5%		
Purchased Services	563,364	599,230	657,330	613,920	2.5%		
Fixed Charges	45	-	-	-	-		
Capital	104,317	192,000	238,950	120,000	(37.5%)		
Total Expense	\$ 3,150,395	\$ 3,084,380	\$ 3,204,010	\$ 3,037,140	(1.5%)		

# Administration

The Administration Division, through the Department Director, provides leadership, determines budgetary needs including staffing, and establishes program guidelines for the Department. Administration guides the annual development of the IT work plan using strategic and procedural objectives and guidelines.

DIVISION	DEPARTMENT
Administration (1601)	Information Technology

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Administration</b>	\$ 177,037	\$ 186,190	\$ 186,190	\$ 159,730

## EXPENSE BY CATEGORY

Personal Services	145,124	145,220	145,220	129,900
Supplies	16,607	22,840	22,840	22,840
Purchased Services	15,306	18,130	18,130	6,990
<b>Total Expense</b>	<b>\$ 177,037</b>	<b>\$ 186,190</b>	<b>\$ 186,190</b>	<b>\$ 159,730</b>

<b>FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- (16,570) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs and distribution of these costs to the Divisions.
- 1,770 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (11,140) Decrease in purchased services for general liability costs based on the Department's historical experiences and forecasted liability costs.

### (520) Core Changes

(520) Personal Services.

### - Funded Supplements

- There are no funded supplements in this division.

### (26,460) Total Change

## OTHER INFORMATION

### - Unfunded Supplements

- There are no unfunded supplements in this division.

### - Equipment Replacement

- No equipment is scheduled for replacement in this division.

### - Capital Projects

- There are no capital projects associated with this division.





# Application Services

Application Services is comprised of the Geographic Information Systems (GIS) and Business Analyst workgroups. GIS is responsible for maintaining the base map of the City and certain attributes to the information contained on the base map. They also are vital to the continued advancement of the Cityworks fixed asset management system and to providing easy access to the base map by Departments for their specific needs. The Business Analyst group is responsible for implementing the core business applications of the City: like finance, payroll, building permits, utility billing, and the like. Business Analysts are expected to be knowledgeable of the software applications and Department's business needs to make sure that both are always in alignment.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Application Services (1604)	Information Technology

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Application Services</b>	<b>\$ 478,561</b>	<b>\$ 478,620</b>	<b>\$ 1,146,670</b>	<b>\$ 1,151,630</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	381,539	372,130	743,220	766,300
Supplies	7,347	14,900	54,840	34,250
Purchased Services	89,675	91,590	338,730	301,080
Capital	-	-	9,880	50,000
<b>Total Expense</b>	<b>\$ 478,561</b>	<b>\$ 478,620</b>	<b>\$ 1,146,670</b>	<b>\$ 1,151,630</b>
<b>FTE</b>	<b>4.50</b>	<b>4.50</b>	<b>8.50</b>	<b>8.50</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- 454,270 Increase in personal services due to the reorganization of the Department after adoption of the 2010 Budget.
- 8,870 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (5,000) Decrease in personal services for insurance benefits due to employee plan selection.
- (63,970) Decrease in personal services due to a transfer of one position to the Current Planning Division.
- 4,750 Increase in supplies for Microsoft maintenance charges for additional software products.
- 4,600 Increase in supplies for scanner maintenance and Adobe licenses as part of the ERT (redlining) project.
- 4,410 Increase in purchased services for General Liability due to distributing the Department costs to the Divisions.
- 205,080 Increase in purchased services due to the reorganization of the Department after adoption of the 2010 Budget.
- 50,000 Increase in capital based for equipment replacement based on the equipment replacement schedule.

- Core Changes

- There are no core changes in this division.

- 10,000 Funded Supplements

- 10,000 Increase in supplies to upgrade all CitiWorks applications to the new version.

### **673,010 Total Change**

## **OTHER INFORMATION**

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- Unfunded Supplements

- There are no unfunded supplements in this division.

- 50,000 Equipment Replacement

- 5,000 GIS Global Positioning Unit
  - 45,000 GIS Plotting Equipment

- Capital Projects

- There are no capital projects associated with this division.

# Infrastructure Services

Infrastructure Services is responsible for all hardware and networking tasks that come about. The workgroup continually enhances the Poudre River Power Authority (PRPA) provided fiber network infrastructure to better support data communication between all City facilities and to provide avenues for better backup and recovery alternatives. The Networking and Systems Administration group keeps all servers active and available, including business critical ones like finance, sales tax, and email; provides network security; does daily data backups; supports the complete data communications network; performs upgrade distribution to all City desktops and connected laptops; and programs and maintains the intranet. The Computer Support Technician workgroup is responsible for installing upgrades to all ruggedized Publics Safety and business unit laptops, replacing one-fourth of our computer fleet each year; and correcting problems with desktop or laptop hardware and answering software questions. The IT Help Desk handles around 6,000 internal service calls annually while also handling a multitude of vendor and associated external calls.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Infrastructure Services (1602)	Information Technology

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Infrastructure Services</b>	<b>\$ 1,165,372</b>	<b>\$ 1,207,710</b>	<b>\$ 1,634,450</b>	<b>\$ 1,487,500</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,022,591	987,520	827,390	847,610
Supplies	35,167	14,350	421,710	408,720
Purchased Services	3,297	13,840	156,280	161,170
Capital	104,317	192,000	229,070	70,000
<b>Total Expense</b>	<b>\$ 1,165,372</b>	<b>\$ 1,207,710</b>	<b>\$ 1,634,450</b>	<b>\$ 1,487,500</b>
<b>FTE</b>	<b>11.00</b>	<b>11.00</b>	<b>10.00</b>	<b>10.00</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- (149,730) Decrease in personal services due to the reorganization of the Department after adoption of the 2010 Budget.
- 9,820 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 12,600 Increase in supplies for software and desktop computer maintenance due to the reorganization of the Department after adoption of the 2010 Budget.
- 381,770 Increase in supplies for computer equipment replacement due to the reorganization of the Department after adoption of the 2010 Budget.
- 2,420 Increase in purchased services for general liability due to distributing the Department costs to the divisions.
- 144,910 Increase in purchased services for repair and maintenance costs due to the reorganization of the Department after adoption of the 2010 Budget.
- (122,000) Decrease in capital for equipment replacement based on the equipment replacement schedule.

- Core Changes

- There are no core changes in this division.

- Funded Supplements

- There are no funded supplements in this division.

**279,790 Total Change**

## **OTHER INFORMATION**

- Unfunded Supplements

- There are no unfunded supplements in this division.

351,120 Equipment Replacement

- 50,000 Server Replacement
- 20,000 Storage Infrastructure Upgrade
- 150,000 PC Replacement
- 131,120 Police Laptop Replacement

- Capital Projects

- There are no capital projects associated with this division.

# Telecommunications

Telecommunications support mostly the City's voice and voice mail communications. The single person Division is responsible for all moves and changes, both physically and in the software, for connected switches at five separate sites, supporting over seven hundred (700) extensions and more than one thousand (1000) voice mail boxes.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Telecommunications (1603)	Information Technology

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Telecommunications</b>	<b>\$ 1,329,380</b>	<b>\$ 1,211,860</b>	<b>\$ 236,700</b>	<b>\$ 238,280</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	532,290	363,830	89,270	90,360
Supplies	342,004	372,360	3,240	3,240
Purchased Services	455,086	475,670	144,190	144,680
Fixed Charges	45	-	-	-
<b>Total Expense</b>	<b>\$ 1,329,425</b>	<b>\$ 1,211,860</b>	<b>\$ 236,700</b>	<b>\$ 238,280</b>
<b>FTE</b>	<b>8.00</b>	<b>5.00</b>	<b>1.00</b>	<b>1.00</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- (274,380) Decrease in personal services due to the reorganization of the Department after adoption of the 2010 Budget.
- 910 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (369,120) Decrease in supplies for computer equipment replacement due to the reorganization of the Department after adoption of the 2010 Budget.
- (330,990) Decrease in purchased services for repair and maintenance costs due to the reorganization of the Department after adoption of the 2010 Budget.
- Core Changes
  - There are no core changes in this division.
- Funded Supplements
  - There are no funded supplements in this division.

**(973,580) 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 associated with this division.

# LOVELAND PUBLIC LIBRARY

*The mission of the Loveland Public Library is to serve as the information center of the community, to be accessible and active in outreach to the people of all ages and background, information, educating, entertaining, and culturally enriching them and bridging the past to the future and connecting one community resource with another with a diverse collection of resources and services. The Library seeks to fulfill this mission by emphasizing excellent customer service in a welcoming environment.*

LIB



Broadcast Equipment  
0.00 FTEs  
  
Library  
29.93 FTEs



# Loveland Public Library

The Loveland Public Library offers a wide array of materials, programs and services to all residents of Loveland and the surrounding area. As well as providing patron access to its diverse collection of reading, reference and entertainment materials in a variety of printed and electronic media, the Library opens the gateway to informational databases via Internet access, enriching the community, fostering literacy and encouraging lifelong learning. As part of the Library's community involvement, the Broadcast Equipment Division is dedicated to providing the equipment and staffing to enhance the television broadcast of public, education and governmental programming on a local cable channel.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Provide free access to the world of information through up-to-date technology. (GP 15)</b>				
Quality technology services.	< 5% mechanical downtime.	0.2%	2.0%	2.0%
Financially accountable.	% variance from tech budget.	3.0%	5.0%	5.0%
Expanding technology driven patron interaction.	External web access into catalog.	352,312	400,000	350,000
Staff competency on new and emerging technology used.	# of staff attending tech trainings.	14	25	20
<b>Provide children age 0-6 with opportunities to be exposed to quality literacy activities. (GP 15 &amp; 18)</b>				
Maintain number of story times provided outside the Library.	# of story times outside Library/attendance.	813/ 20,849	300/ 2,500	300/ 20,000
Increase attendance at in-house story times by varying themes and crafts.	# of sessions/participants.	813/ 20,849	450/ 15,000	400/ 12,000
Continue to work with City and community to offer quality programming.	# of programs/attendees.	1,173/ 41,198	1,000/ 30,000	1,000/ 30,000
<b>Provide a separate, safe, and inviting place for tweens and teens to read, listen to music, and to gather for fun and homework assistance. (GP 15 &amp; 18)</b>				
Design attractive and functional space for tweens/teens to congregate.	# of teens/tweens using age specific computers.	3,538	2,500	2,500
Develop collection of materials attractive to tweens and teens.	# of circulation of Young Adult materials.	7,582	10,000	10,000
Develop Library as a gathering spot for tweens and teens.	# of teen/tween programs & attendance.	93/1,354	90/1,600	90/1,600
<b>Provide resources to support life-long learning. (GP 14)</b>				
Provide non-fiction collections on wide variety of topics.	Turnover of inventory – Adult Non-Fiction.	1.56	1.70	1.80
Present variety of free programs on topics of interest. (gardening, finance, health, etc.)	# of adult programs/attendance.	121/ 10,486	100/ 10,000	100/ 7,000
Increase number of databases covering important topics available in the Library and online.	# of databases.	51	51	51
Continue and expand outreach to homebound.	# of people reached.	1,080	1,080	1,080
	# of items delivered.	7,048	6,000	6,000



## Loveland Public Library Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Broadcast Equipment	18,513	65,700	65,700	65,700	-	-	-
Library	2,687,242	2,244,310	2,293,370	2,295,880	2.3%	27.54	29.93
<b>Total Expense</b>	<b>\$ 2,705,755</b>	<b>\$ 2,310,010</b>	<b>\$ 2,359,070</b>	<b>\$ 2,361,580</b>	<b>2.2%</b>	<b>27.54</b>	<b>29.93</b>
<b>REVENUE</b>							
Broadcast Equipment	101,698	87,000	87,000	77,000	(11.5%)		
Library	169,084	132,000	139,350	126,400	(4.2%)		
<b>Total Revenue</b>	<b>\$ 270,782</b>	<b>\$ 219,000</b>	<b>\$ 226,350</b>	<b>\$ 203,400</b>	<b>(7.1%)</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	1,901,496	1,835,880	1,843,230	1,919,300	4.5%		
Supplies	213,696	191,370	229,850	199,170	4.1%		
Purchased Services	161,500	157,750	163,750	162,430	3.0%		
Fixed Charges	2,929	1,800	1,800	2,980	65.6%		
Debt Service	55,143	57,510	57,510	-	(100.0%)		
Capital	370,991	65,700	62,930	77,700	18.3%		
<b>Total Expense</b>	<b>\$ 2,705,755</b>	<b>\$ 2,310,010</b>	<b>\$ 2,359,070</b>	<b>\$ 2,361,580</b>	<b>2.2%</b>		

# Broadcast Equipment

The City Council approved a new franchise agreement with Comcast in 2007. The franchise agreement indicates that Comcast will pass on to their customers a fifty cent per account monthly fee to contribute to capital equipment necessary to broadcast public, education and governmental programming, referred to as a PEG fee. The fee is expected to generate \$80,000 annually, based on the current number of subscribers.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Broadcast Equipment (1480)	Loveland Public Library

<b>SECTION SUMMARY:</b>	<b>09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Broadcast Equipment</b>	<b>\$ 18,513</b>	<b>\$ 65,700</b>	<b>\$ 65,700</b>	<b>\$ 65,700</b>

## REVENUE

PEG Fee	101,698	87,000	87,000	77,000
<b>Total Revenue</b>	<b>\$ 101,698</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 77,000</b>

## EXPENSE BY CATEGORY

Supplies	1,313	-	2,770	-
Capital	17,200	65,700	62,930	65,700
<b>Total Expense</b>	<b>\$ 18,513</b>	<b>\$ 65,700</b>	<b>\$ 65,700</b>	<b>\$ 65,700</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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

## OTHER INFORMATION

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

# Library

The Library offers a wide array of materials, programs and services to the residents of Loveland and the area through its 20-year old, 32,000-square foot building and outreach services minivan.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Library (1410)	Loveland Public Library

<b>SECTION SUMMARY:</b>	<b>09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Library</b>	<b>\$ 2,687,242</b>	<b>\$ 2,244,310</b>	<b>\$ 2,293,370</b>	<b>\$ 2,295,880</b>
<b>REVENUE</b>				
Charges for Service	10,467	10,000	10,000	10,000
Fines	80,746	82,000	82,000	71,400
Donations	67,872	40,000	47,350	45,000
Grants	9,999	-	-	-
<b>Total Revenue</b>	<b>\$ 169,084</b>	<b>\$ 132,000</b>	<b>\$ 139,350</b>	<b>\$ 126,400</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,901,496	1,835,880	1,843,230	1,919,300
Supplies	212,383	191,370	227,080	199,170
Purchased Services	161,500	157,750	163,750	162,430
Fixed Charges	2,929	1,800	1,800	2,980
Debt Service	55,143	57,510	57,510	-
Capital	353,791	-	-	12,000
<b>Total Expense</b>	<b>\$ 2,687,242</b>	<b>\$ 2,244,310</b>	<b>\$ 2,293,370</b>	<b>\$ 2,295,880</b>
<b>FTE</b>	<b>27.54</b>	<b>27.16</b>	<b>27.55</b>	<b>29.93</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- 7,120 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.
- 22,730 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (20,640) Decrease in personal services based on employee plan selection.
- 7,800 Increase in supplies based on the equipment replacement schedule.
- 4,680 Increase in purchased services for general liability costs based on the Department's historical experiences and forecasted liability costs.
- 1,180 Increase in fixed costs for vehicle maintenance and rental based on projected maintenance and fuel costs.
- 12,000 Increase in capital for the replacement of a microfilm reader.
- (57,510) Decrease in debt due to retiring the equipment lease purchase.

### **(13,230) Core Changes**

(13,230) Personal Services

### **87,440 Funded Supplements**

87,440 Increase in 2.38 FTE and temporary staff for the expansion of the Library for a partial year. In addition, \$41,500 is included in the Facilities Management Division budget for utility, custodial and repair costs. The total increase in 2011 for the expanded space is \$128,940. In 2012, these costs will need to be annualized. The total annual operating impact will be \$308,260.

**51,570 Total Change**

## **OTHER INFORMATION**

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### **62,000 Unfunded Supplements**

62,000 Increase in funding for database licenses.

### **29,900 Equipment Replacement**

- 7,000 Copier
- 2,100 Laptop Computer
- 12,000 Microfilm Reader
- 1,000 Printers
- 5,400 Coin-ops - 3 units
- 2,400 Re-sensitizers - 2 units

### **- Capital Projects**

- There are no capital projects for this division.

# PARKS & RECREATION

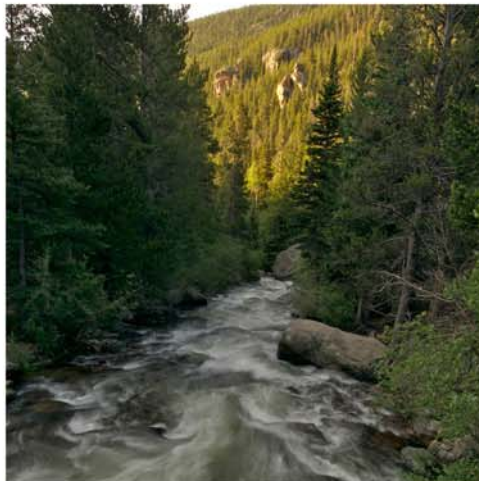
*The mission of the Loveland Parks & Recreation Department is to provide leisure facilities, programs, activities and opportunities for the citizens of the community.*

P&R

Administration  
3.30 FTEs

Conservation Trust  
0.92 FTEs

Golf  
13.50 FTEs



Open Space  
1.83 FTEs

Parks  
27.43 FTEs

Recreation  
30.79 FTEs

# Parks & Recreation

The Parks and Recreation Department is responsible for all the public recreational and parks areas including development, programming and operations. The Department operates the Hatfield Chilson Recreation/Senior Center, Winona Pool, a mountain park, one 9-hole and two 18-hole public golf courses and 362 acres of park land. The citywide natural/open space areas as well as 19.5 miles of off-road recreational trail system are managed through the Department.

The Department offers both competitive and recreational athletic programs including adult volleyball, basketball, softball and soccer. Organized youth sports are available in softball, football, basketball, baseball, volleyball, in-line hockey, lacrosse and soccer. An extensive number of recreational classes and instructional programs are provided for all ages in arts and crafts, as well as hobby and cultural activities. The Hatfield Chilson Recreation Center offers aquatics, athletic, fitness and recreational activities and facilities for both structured and drop-in use.

During 2010, the Department has a goal of generating \$6.4 million in user fees. Recreational programs, athletic events, leagues, activities and uses of the Hatfield Chilson Recreation/Senior Center and Winona Pool is estimated to generate a 69% Recreation Division cost recovery with \$2.2 million in revenues. An additional \$4.1 million is projected from user fees from Golf activities. The Department operates on a modified "user pay" philosophy and recovers expenditures with revenues where possible and within market conditions. Cost recovery policies are used to assist in Department fee and budget decisions, and vary by activity.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Quality Parks, Recreation Facilities, Trails and Programs (GP 5 &amp; 6)</b>				
Improve facilities and conditions for services.	# of facility improvements/enhancements.	61	45	40
	Equipment replacement schedule adherence.	No	Yes	Yes
Systematically evaluate quality of programs and facilities.	# of programs or facilities where participant satisfaction is evaluated.	214	220	230
	Physical inspection of facilities.	Daily	Daily	Daily
Promote safety culture for citizens and employees.	Parks CIRSA Safety Audit Score.	107%	95%	95%
	Employee Safety Culture Self Appraisal.	92%	90%	90%
	# of certified employees (CPR/AED/First Aid, Pool Operations, NPRA, etc...)	80	85	82
<b>Sound and Efficient Financial Operations (GP6 and 11)</b>				
Recover cost of maintenance and operations as dictated by City Council Policy.	Golf \$ Recovery.	113%	120%	120%
	Recreation Division \$ recovery.	73%	75%	77%
	Chilson Center \$ recovery.	83%	80%	87%
	Cemetery \$ recovery.	55%	60%	68%
	\$ of volunteer hours donated.	\$260,880	\$260,000	\$260,000
Utilize benchmarking to establish financial standards.	Average \$ per round of golf.	\$26.50	\$26.50	\$26.50
	Average per capita/golf acres.	\$8,360	\$8,400	\$8,450
	Maintenance \$/developed park acre.	\$5,700	\$5,600	\$5,650
	Maintenance \$/recreation trail mile.	\$6,300	\$9,200	\$9,200
	Net \$ per capita of recreation services.	\$9.92	\$9.15	\$9.25
Capital needs are identified and budgeted.	10-Year Plans identify capital needs.	Yes	Yes	Yes
	Operational \$ for new/additional facilities.	Yes	NA	NA
<b>Parks, Trails and Recreation Opportunities and Facilities that Address Citizen Needs (GP 3 &amp; 6)</b>				
Plan recreation opportunities and facilities for the community.	# of rec/golf programs offered/held	2,505/1,620	2,520/1,650	2,520/1,650
	# of field and court reservations.	7,054	7,240	7,300
	# of rounds of golf played (18 hole rounds)	128,470	120,000	125,000
	# of miles of trails offered.	17.50	18.50	19.50
	# of parks offered.	29	29	29
	# of park acres provided.	366	366	366
	# of open land acres.	1,936	2,070	2,070

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Reliable Customer Service and Effective Communication (GP 18)</b>				
Deliver quality services with courtesy, sensitivity and in a timely manner, fostering a climate of mutual respect and trust between the Parks & Recreation and our customers.	Annual Quality of Life Survey rating.	87%	80+%	80+%
Utilize available technology to provide better customer service & information.	% of recreation registrations processed using automated systems.	48%	49%	52%
	# of users who utilize technology for golf information or tee times.	109,230	110,000	112,000

## Parks & Recreation Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Administration	425,039	449,370	449,370	502,120	11.7%	3.30	3.30
Parks	3,674,299	3,993,900	4,038,530	4,154,360	4.0%	27.76	27.43
Recreation	2,824,752	3,427,350	3,608,350	3,853,560	12.4%	27.79	30.79
<b>Total General Fund</b>	<b>\$ 6,924,090</b>	<b>\$ 7,870,620</b>	<b>\$ 8,096,250</b>	<b>\$ 8,510,040</b>	<b>8.1%</b>	<b>58.85</b>	<b>61.52</b>
<b>Enterprise Fund</b>							
Golf	5,241,595	3,634,800	3,354,350	2,977,690	(18.1%)	18.50	13.50
<b>Total Enterprise Fund</b>	<b>\$ 5,241,595</b>	<b>\$ 3,634,800</b>	<b>\$ 3,354,350</b>	<b>\$ 2,977,690</b>	<b>(18.1%)</b>	<b>18.50</b>	<b>13.50</b>
<b>Special Revenue Fund</b>							
Conservation Trust	595,887	1,908,740	2,610,160	287,360	(84.9%)	0.92	0.92
Open Space	1,255,753	1,561,050	1,561,050	2,704,690	73.3%	1.83	1.83
Park Improvement	-	-	-	170,000	-	-	-
<b>Total Special Revenue Fund</b>	<b>\$ 1,851,640</b>	<b>\$ 3,469,790</b>	<b>\$ 4,171,210</b>	<b>\$ 3,162,050</b>	<b>(8.9%)</b>	<b>2.75</b>	<b>2.75</b>
<b>Total Expense</b>	<b>\$ 14,017,325</b>	<b>\$ 14,975,210</b>	<b>\$ 15,621,810</b>	<b>\$ 14,649,780</b>	<b>(2.2%)</b>	<b>80.10</b>	<b>77.77</b>
<b>REVENUE</b>							
<b>General Fund</b>							
Administration	776	-	-	-	-		
Parks	159,843	176,500	176,500	191,530	8.5%		
Recreation	2,191,496	2,188,960	2,188,960	2,769,250	26.5%		
<b>Total General Fund</b>	<b>\$ 2,352,115</b>	<b>\$ 2,365,460</b>	<b>\$ 2,365,460</b>	<b>\$ 2,960,780</b>	<b>25.2%</b>		
<b>Enterprise Fund</b>							
Golf	3,530,693	4,138,880	4,138,880	3,552,500	(14.2%)		
<b>Total Enterprise Fund</b>	<b>\$ 3,530,693</b>	<b>\$ 4,138,880</b>	<b>\$ 4,138,880</b>	<b>\$ 3,552,500</b>	<b>(14.2%)</b>		
<b>Special Revenue Fund</b>							
Conservation Trust	734,983	600,000	600,000	470,050	(21.7%)		
Open Space	1,652,587	1,704,000	1,704,000	1,636,140	(4.0%)		
Park Improvement	145,590	132,680	132,680	105,770	(20.3%)		
<b>Total Special Revenue Fund</b>	<b>\$ 2,533,160</b>	<b>\$ 2,436,680</b>	<b>\$ 2,436,680</b>	<b>\$ 2,211,960</b>	<b>(9.2%)</b>		
<b>Total Revenue</b>	<b>\$ 8,415,968</b>	<b>\$ 8,941,020</b>	<b>\$ 8,941,020</b>	<b>\$ 8,725,240</b>	<b>(2.4%)</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	7,478,291	7,761,580	7,536,330	7,799,900	0.5%		
Supplies	1,061,345	1,140,990	1,140,520	1,077,220	(5.6%)		
Purchased Services	1,227,059	1,056,780	1,086,680	1,040,910	(1.5%)		
Fixed Charges	352,575	327,180	327,180	376,070	14.9%		
Debt Service	323,105	328,780	328,780	71,500	(78.3%)		
Transfers	199,039	207,760	207,760	207,760	-		
Capital	3,375,911	4,152,140	4,994,560	4,076,420	(1.8%)		
<b>Total Expense</b>	<b>\$ 14,017,325</b>	<b>\$ 14,975,210</b>	<b>\$ 15,621,810</b>	<b>\$ 14,649,780</b>	<b>(2.2%)</b>		



# Administration

This Division is responsible for the overall management, operation and maintenance of the City's parks, natural areas and open spaces, the Loveland Cemetery, recreational trails, 3 golf courses, recreation facilities and programs, and the special use and public ground areas.

DIVISION	DEPARTMENT
Administration (5101)	Parks & Recreation

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Administration</b>	\$ 425,039	\$ 449,370	\$ 449,370	\$ 502,120
<b>REVENUE</b>				
Other	776	-	-	-
<b>Total Revenue</b>	\$ 776	\$ -	\$ -	\$ -
<b>EXPENSE BY CATEGORY</b>				
Personal Services	376,910	373,280	373,280	376,010
Supplies	15,509	21,200	21,200	21,200
Purchased Services	32,579	44,890	44,890	44,910
Fixed Charges	41	-	-	-
Capital	-	10,000	10,000	60,000
<b>Total Expense</b>	\$ 425,039	\$ 449,370	\$ 449,370	\$ 502,120
<b>FTE</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 200 Increase in personal services for workers' compensation based on the Division's experience rating and forecasted liability costs.
- (2,000) Decrease in personal services for insurance benefits based on employee plan selection.
- 5,050 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 20 Increase in purchased services for general liability costs based on the Division's historical experiences and forecasted liability costs.
- 50,000 Increase in capital based on the equipment replacement program.
- (520) Core Changes
  - (520) Personal Services
- Funded Supplements
  - There are no funded supplements in this division.

**52,750 Total Change**

## OTHER INFORMATION

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5,000 Unfunded Supplements

5,000 Increase to Youth Scholarship funding.

60,000 Equipment Replacement

60,000 Copiers

- Capital Projects

- There are no capital projects associated with this division.

# Parks

**Cemetery** – Manages and maintains the 46-acre City of Loveland Cemetery, which is comprised of Lakeside Cemetery and Loveland Burial Park.

**Mountain Park** – Performs resource management and maintenance functions at the 420-acre Viestenz-Smith Mountain Park.

**Parks Maintenance** – Loveland maintains 29 developed parks, covering 362 acres. Site amenities include 22 softball fields, 24 playgrounds, 14 reservable picnic shelters, 4 racquetball courts and 21 tennis courts. Maintenance of these parks is divided into the Operations, Grounds and Sports Turf sections for management purposes.

**Parks Planning** – Performs planning and construction management of parks, recreation areas, and trails projects.

**Fleet Maintenance** – Performs in-house park repair services and maintains turf and construction equipment used in the parks system.

**Public Grounds** – Provides grounds maintenance around public buildings, fire stations and special use areas including McWhinney-Hahn Sculpture Park, the Civic Center Complex, Service Center, various detention ponds and public areas.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Parks (5129, 5130, 5131, 5132, 5134, 5135, 5140 & 5192)	Parks & Recreation

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
Cemetery	230,489	233,330	233,330	218,290
Grounds	914,203	980,320	980,320	1,002,850
Mountain Parks	161,890	142,670	142,670	156,630
Operations	765,786	953,480	998,110	983,530
Planning	242,885	175,890	175,890	170,550
Projects/Fleet Maintenance	405,580	563,430	563,430	678,210
Public Grounds Maintenance	378,492	378,300	378,300	375,590
Sports Field Maintenance	574,974	566,480	566,480	568,710
<b>Total Expense</b>	<b>\$ 3,674,299</b>	<b>\$ 3,993,900</b>	<b>\$ 4,038,530</b>	<b>\$ 4,154,360</b>
<b>REVENUE</b>				
Cemetery	124,056	146,500	146,500	159,530
Operations	10,593	9,000	9,000	11,000
Sports Field Maintenance	25,194	21,000	21,000	21,000
<b>Total Revenue</b>	<b>\$ 159,843</b>	<b>\$ 176,500</b>	<b>\$ 176,500</b>	<b>\$ 191,530</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	2,410,250	2,448,170	2,448,170	2,430,480
Supplies	404,686	365,990	402,620	340,990
Purchased Services	500,493	394,950	402,950	399,570
Fixed Charges	209,720	179,220	179,220	213,430
Capital	149,150	605,570	605,570	769,890
<b>Total Expense</b>	<b>\$ 3,674,299</b>	<b>\$ 3,993,900</b>	<b>\$ 4,038,530</b>	<b>\$ 4,154,360</b>
<b>FTE</b>	<b>30.93</b>	<b>27.76</b>	<b>27.93</b>	<b>27.43</b>

*Note: A portion of one positions time in the Planning Division is charged to the Parks Capital Project and the Recreation Center Expansion Capital Project in the Capital Program based on time spent on each.*

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- (53,490) Decrease in personal services for insurance benefits due to increased premium costs and forecasted increase in claims costs.
- (1,330) Decrease in personal services for workers' compensation based on the Division's experience rating and forecasted liability costs.
- 25,250 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (25,000) Decrease in supplies due to the one-time purchase for security cameras.
- (3,380) Decrease in purchased services for general liability costs based on the Division's historical experiences and forecasted liability costs.
- 35,280 Increase in fixed costs for vehicle maintenance and based on projected fuel costs and maintenance costs.
- (1,070) Decrease in fixed costs for amortization of vehicle replacement costs.
- 164,320 Increase in capital based on the equipment replacement schedule.

11,880 Core Changes

11,880 Personal Services

8,000 Funded Supplements

8,000 Increase in purchased services to change from radios to cell phones for departmental communication. This avoids significant costs to upgrade the radios to 800Mhz.

**213,950 Total Change**

## **OTHER INFORMATION**

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- Unfunded Supplements

- There are no unfunded supplements in this division.

769,890 Equipment Replacement

- 292,260 Park Equipment
- 230,000 Irrigation Systems
- 137,040 Playground Equipment
- 43,020 Asphalt Resurfacing
- 67,570 Hard Court Resurfacing

640,000 Capital Projects

640,000 Design of Mehaffey Park Development - Year 1 of a 2 year project. Total project cost is \$7,190,000.

# Recreation

**Adult Athletics** – Adult Athletics is supported by user fee revenues to provide coordination and supervision for adult athletic programming. Adult programs include: competitive leagues and tournaments in basketball, volleyball, in-line hockey, soccer, and softball.

**Batting Cages/Concessions** – Management of privately funded and operated food concession contract at Winona Pool, Centennial Park and Loveland Sports Park, as well as the concessions at Barnes Park and vending at select sites. The Barnes Park Batting Cages feature softball and baseball pitching machines, which are open during league and tournament play.

**Hatfield Chilson Recreation/Senior Center** – This multi-purpose facility is designed for all ages of guests for programmed instruction or drop-in use. The Recreation Center includes 2 gymnasiums, an indoor running track, an aerobics room, weight training areas, 3 racquetball courts, a steam room and whirlpool, and a 25-meter indoor pool with a water slide. The adjacent Senior Center provides a large reservable banquet room for dances, socials, meals and meetings, a game room, billiard area, lounge and kitchen.

**Outdoor Aquatics** – Outdoor Aquatics a supervised swimming area at Lake Loveland at no admission charge to the public. Winona Pool is an outdoor swimming pool with a water slide and leisure pool for younger children. Both are open for use during the summer months.

**Recreation Programs** – Outdoor recreation programs include horseback riding, canoeing, skiing, camping, and rock climbing for all ages. A diverse selection of activities in crafts and cultural arts, dance, music, computers, cooking, martial arts and financial planning are offered as instructional programming.

**Special Recreation Services** – Provides social, educational, recreational, and health-related programs and services to Loveland's senior population.

**Youth Athletics** – Offers year-round instruction in softball, football, basketball, baseball, tennis, volleyball, gymnastics, in-line hockey, lacrosse and soccer.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Recreation (5110, 5114, 5117, 5119, 5150, 5171 & 5185)	Parks & Recreation

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
Adult Athletics	293,908	372,470	372,470	361,160
Concessions/Batting Cages	50,017	45,060	45,060	43,100
Chilson Recreation Center	1,304,049	1,705,690	1,886,690	2,208,840
Outdoor Aquatics	119,615	154,790	154,790	143,750
Recreation Programs	480,961	512,930	512,930	507,830
Special Recreation Services	275,251	263,340	263,340	272,820
Youth Athletics	300,952	373,070	373,070	316,060
<b>Total Expense</b>	<b>\$ 2,824,752</b>	<b>\$ 3,427,350</b>	<b>\$ 3,608,350</b>	<b>\$ 3,853,560</b>
<b>REVENUE</b>				
Adult Athletics	306,089	362,600	362,600	335,000
Concessions/Batting Cages	46,275	51,160	51,160	51,100
Chilson Recreation Center	1,072,595	983,850	983,850	1,549,300
Outdoor Aquatics	110,385	132,500	132,500	138,000
Recreation Programs	238,547	270,000	270,000	270,000
Special Recreation Services	136,031	124,350	124,350	146,350
Youth Athletics	281,574	264,500	264,500	279,500
<b>Total Revenue</b>	<b>\$ 2,191,496</b>	<b>\$ 2,188,960</b>	<b>\$ 2,188,960</b>	<b>\$ 2,769,250</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	2,550,471	2,647,960	2,647,960	3,041,070
Supplies	139,099	172,970	172,970	200,870
Purchased Services	123,830	139,900	139,900	151,570
Fixed Charges	11,353	7,900	7,900	11,550
Capital	-	458,620	639,620	448,500
<b>Total Expense</b>	<b>\$ 2,824,752</b>	<b>\$ 3,427,350</b>	<b>\$ 3,608,350</b>	<b>\$ 3,853,560</b>
<b>FTE</b>	<b>27.79</b>	<b>27.79</b>	<b>27.79</b>	<b>30.79</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- (13,640) Decrease in personal services for insurance benefits due to projected cost of employee plan choice.
- (990) Decrease in personal services for workers' compensation based on the Division's experience rating and forecasted liability costs.
- 22,630 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (10,710) Decrease in supplies based on the equipment replacement schedule.
- 220 Increase in purchased services for general liability costs based on the Division's historical experiences and forecasted liability costs.
- 3,640 Increase in fixed costs for vehicle maintenance and based on projected fuel costs and maintenance costs.
- 10 Increase in fixed costs for amortization of vehicle replacement costs.
- (10,120) Decrease in capital based on the equipment replacement schedule.

(9,840) Core Changes

(9,840) Personal Services

445,010 Funded Supplements

- 375,000 Increase in personal services (\$335,230) for 3 FTEs and temporary staff, supplies (\$28,320), and purchased services (\$11,450) to staff and operate the expansion at the Chilson Recreation Center.
- 70,010 Increase in personal services (\$59,720) and supplies (\$10,290) for temporary lifeguards to return the Chilson Pool to full operation which was reduced during construction.

**426,210 Total Change**

## OTHER INFORMATION

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- Unfunded Supplements

- There are no unfunded supplements in this division.

463,460 Equipment Replacement

- 418,530 Chilson Equipment
- 44,930 Recreation Equipment

- Capital Projects

- There are no capital projects for this division.

# Golf

The City operates three golf courses. The Olde Course and Mariana Butte are par 72, 18-hole golf courses and Cattail Creek is a par 3, 9-hole golf course. This Fund accounts for the operation, maintenance and capital construction projects of all golf courses, and supervision of golf activities through contractual golf professionals or self-operated concession and pro shop areas.

The golf courses operate as an Enterprise Fund, generating operating and ongoing capital funding needs through user fees, charges and investment of funds.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Golf (5101, 5102, 5103, 5106, 5107, 5108, 5109)	Parks & Recreation

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Enterprise Fund</b>				
Administration/Support	1,343,614	1,378,750	1,033,010	740,230
Olde Course/Cattail Creek	927,346	968,110	999,270	940,380
Mariana Butte	2,970,635	1,287,940	1,212,730	1,192,920
Tee/Play Management	-	-	109,340	104,160
<b>Total Enterprise Fund</b>	<b>\$ 5,241,595</b>	<b>\$ 3,634,800</b>	<b>\$ 3,354,350</b>	<b>\$ 2,977,690</b>
<b>REVENUE</b>				
Olde Course	1,042,269	1,217,610	1,217,610	1,004,600
Mariana Butte	1,902,559	2,234,390	2,234,390	1,897,100
Cattail Creek	328,325	372,560	372,560	324,590
Interest	3,082	32,200	32,200	54,570
Other	254,458	282,120	282,120	271,640
<b>Total Revenue</b>	<b>\$ 3,530,693</b>	<b>\$ 4,138,880</b>	<b>\$ 4,138,880</b>	<b>\$ 3,552,500</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,937,962	1,981,130	1,755,880	1,664,770
Supplies	491,512	556,480	519,380	492,560
Purchased Services	404,680	436,990	418,890	405,370
Fixed Charges	114,694	123,660	123,660	135,730
Debt Service	323,105	328,780	328,780	71,500
Transfers	199,039	207,760	207,760	207,760
Capital	1,770,603	-	-	-
<b>Total Expense</b>	<b>\$ 5,241,595</b>	<b>\$ 3,634,800</b>	<b>\$ 3,354,350</b>	<b>\$ 2,977,690</b>
<b>FTE</b>	<b>18.50</b>	<b>18.50</b>	<b>15.50</b>	<b>13.50</b>



## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 4,790 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.
- 790 Increase in personal services for insurance benefits due to increased premium costs and forecasted increase in claims costs.
- 17,290 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (280,450) Decrease in personal services (\$225,250), supplies (\$37,100), and purchased services (\$18,100) due to the elimination of three FTEs and operating costs to keep operations within available resources.
- 180 Increase in purchased services for general liability costs based on the Department's historical experiences and forecasted liability costs.
- 1,730 Increase in fixed costs for vehicle maintenance and based on projected fuel costs and maintenance costs.
- 10,340 Increase in fixed costs for the PILT payments to the General Fund based on the revenue estimates.
- (257,280) Decrease in debt due to the retirement of the revenue bonds for the acquisition and construction of the Marianna Butte Golf Course.

### 9,700 Core Changes

9,700 Personal Services

#### - Funded Supplements

- There are no funded supplements in this division.

### (164,200) Recommended Reductions

(164,200) Decrease in personal services (\$123,680 and 2 FTE), supplies (\$26,820) and purchased services (\$13,700) due to lower revenue and fewer rounds of play.

### **(657,110) Total Change**

## OTHER INFORMATION

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#### - Unfunded Supplements

- There are no unfunded supplements in this division.

#### - Equipment Replacement

- Equipment replacement section applies only to General Fund divisions.

#### - Capital Projects

- There are no capital projects associated with this division.

# Conservation Trust

Revenues for the Conservation Trust Fund are from Colorado Lottery proceeds. The revenues are used to fund land purchases and construction costs of the hike/bike trail that will circle the City upon completion, with connections to the Fort Collins and Berthoud trail systems. Interest generated by the lottery proceeds is used to fund maintenance of the trails that have been built to date.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Conservation Trust (0209 & 5136)	Parks & Recreation

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Special Revenue Fund</b>				
<b>Conservation Trust</b>	\$ 595,887	\$ 1,908,740	\$ 2,610,160	\$ 287,360
<b>REVENUE</b>				
Lottery Proceeds	602,939	350,000	350,000	400,000
Grants	-	100,000	100,000	-
Interest	132,044	150,000	150,000	70,050
<b>Total Revenue</b>	\$ 734,983	\$ 600,000	\$ 600,000	\$ 470,050
<b>EXPENSE BY CATEGORY</b>				
Personal Services	51,451	134,620	134,620	127,570
Supplies	9,514	15,650	15,650	12,900
Purchased Services	7,284	4,120	4,120	3,500
Fixed Charges	16,767	16,400	16,400	15,360
Capital	510,871	1,737,950	2,439,370	128,030
<b>Total Expense</b>	\$ 595,887	\$ 1,908,740	\$ 2,610,160	\$ 287,360
<b>FTE</b>	<b>0.92</b>	<b>0.92</b>	<b>0.92</b>	<b>0.92</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- (290) Decrease in personal services for workers' compensation based on the Division's experience rating and forecasted liability costs.
- 630 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (1,040) Decrease in fixed costs for vehicle maintenance and rental based on projected fuel costs and maintenance costs.
- (1,609,920) Decrease in capital cost based on the Capital Program.
- (10,760) Core Changes
  - (7,390) Personal Services
  - (2,750) Supplies
  - (620) Purchased Services
- Funded Supplements
  - There are no funded supplements in this division.

**(1,621,380) Total Change**

## OTHER INFORMATION

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- Unfunded Supplements

- There are no unfunded supplements in this division.

- Equipment Replacement

- Equipment replacement section applies only to General Fund divisions.

128,030 Capital Projects

128,030 Trail Construction

# Open Space

The Parks & Recreation Department administers and manages the Open Space Program to identify, acquire, and maintain areas in conformance with the Natural Areas Plan. Funding is from a portion of the Larimer County Open Space sales tax of .25 cents, which was approved through 2018. There are currently 1,957 acres of open lands preserved through this funding source.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Open Space (0745)	Parks & Recreation

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Special Revenue Fund</b>				
<b>Open Space</b>	\$ 1,255,753	\$ 1,561,050	\$ 1,561,050	\$ 2,704,690
<b>REVENUE</b>				
County Open Space Taxes	1,414,850	1,400,000	1,400,000	1,428,000
Interest on Investments	233,489	300,000	300,000	206,140
Other	4,248	4,000	4,000	2,000
<b>Total Revenue</b>	\$ 1,652,587	\$ 1,704,000	\$ 1,704,000	\$ 1,636,140
<b>EXPENSE BY CATEGORY</b>				
Personal Services	151,247	176,420	176,420	160,000
Supplies	1,026	8,700	8,700	8,700
Purchased Services	158,193	35,930	75,930	35,990
Capital	945,287	1,340,000	1,300,000	2,500,000
<b>Total Expense</b>	\$ 1,255,753	\$ 1,561,050	\$ 1,561,050	\$ 2,704,690
<b>FTE</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 160 Increase in personal services for workers' compensation based on the Division's experience rating and forecasted liability costs.
- 1,950 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (12,490) Decrease in personal services for insurance benefits based on employee plan selection.
- 60 Increase in purchased services for general liability costs based on the Department's historical experiences and forecasted liability costs.
- 1,160,000 Increase in capital due to one-time appropriation for land acquisition and projects.
- (6,040) Core Changes
  - (6,040) Personal Services
- Funded Supplements
  - There are no funded supplements in this division.

**1,143,640 Total Change**

## OTHER INFORMATION

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- Unfunded Supplements

- There are no unfunded supplements in this division.

- Equipment Replacement

- Equipment replacement section applies only to General Fund divisions.

2,950,000 Capital Projects

2,950,000 Open Lands Acquisition (partially funded by Capital Expansion Fees).

# Park Improvement

This Fund's revenues come from interest earnings on the fund balance and proceeds from park shelter reservations. These funds are used to improve and renovate facilities in parks constructed prior to 1989.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Park Improvement (0209 & 6175)	Parks & Recreation

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Special Revenue Fund</b>				
<b>Park Improvement</b>	\$ -	\$ -	\$ -	\$ 170,000
<b>REVENUES</b>				
County Fees	1,211	2,400	2,400	1,260
User Fees	52,536	50,280	50,280	51,080
Interest	85,816	80,000	80,000	53,430
Other Revenue	6,027	-	-	-
<b>Total Revenue</b>	<b>\$ 145,590</b>	<b>\$ 132,680</b>	<b>\$ 132,680</b>	<b>\$ 105,770</b>
<b>EXPENSE BY CATEGORY</b>				
Capital	-	-	-	170,000
<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,000</b>
<b>FTE</b>	-	-	-	-

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

170,000 Increase in capital for improvements and repairs to the Barnes Park buildings.

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

**170,000 Total Change**

## OTHER INFORMATION

- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Equipment replacement section applies only to General Fund divisions.
- Capital Projects
  - There are no capital projects associated with this division.

# POLICE

*The Loveland Police Department exists for the purpose of providing an enhanced level of safety in our community, protecting the rights guaranteed to all people by the Constitution, and improving the quality of life of each citizen.*

Administration  
5.00 FTEs

Information Services  
31.00 FTEs



Operations  
69.00 FTEs

Support Services  
29.00 FTEs

# Police

The Police Department provides services for the citizens of Loveland by enforcement of state laws, local laws and Ordinances. The Department strives to maintain peace and order throughout the community by providing education, preventing criminal activity, and responding to calls for assistance and reports of criminal violations. In 1992, out of over 17,000 law enforcement agencies in the nation, the Loveland Police Department became the 238<sup>th</sup> agency to obtain the coveted designation as a Nationally Accredited Law Enforcement Agency. Since that time, the Police Department has maintained the prestigious designation by being re-accredited in 1997, 2000, 2003, 2006, and 2009. Additionally, in 2007 the Communication Center of the Loveland Police Department became as an Accredited Center of Excellence. The Center earned the award by implementing the life saving program of Emergency Medical Dispatching.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Protect those in harm's way. (GP 8a)</b>				
Work as a team within our department, with the City organization and with other agencies.	% of cases assigned to the Criminal Investigations Unit for follow up that were successfully investigated and cleared.	70.0%	72.0%	70.0%
	% of total criminal cases which had latent print evidence submitted and analyzed.	3.0%	12.0%	5.0%
	% of total criminal cases which had DNA evidence submitted.	1.8%	5.0%	3.0%
Overall citywide NIMS compliance and coordination for effective emergency response.	Communications – 90%	100%	100%	100%
	Administration – 100%	100%	100%	100%
	All of our sworn personnel are NIMS compliant.	100%	100%	100%
<b>Assist in the safe and free movement of people and traffic within the community. (GP 8a)</b>				
Our participation is dependent on grant funding. In '08 there were seatbelt enforcement funds available, and LEAF funds for DUI checkpoints.	Participate in Click-It or Ticket campaign.	1	1	1
	Operate DUI checkpoints.	4	6	3
<b>Identify community problems and intervene as problem solvers using available resources. (GP 8a)</b>				
Train staff on SARA project procedures. Training for new sworn officers is part of their in-service training before they work on the streets.	All sworn officers are trained in SARA/POP projects.	100%	100%	100%
<b>Factors across all IPO Categories. (GP 8a)</b>				
Educate the community in their responsibilities as citizens and our role as police officers and build rapport with community.	Records – CCRN	50%	50%	50%
Ensure sworn and non-sworn staff is trained in a manner that enables professional, timely and safe delivery of police services.	Communications – EMD Certification	100%	100%	100%



## Police Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Administration	1,494,967	1,401,060	1,417,640	1,376,340	(1.8%)	5.00	5.00
Information Services	2,848,998	3,042,240	3,036,850	3,041,300	(0.0%)	31.00	31.00
Operations	8,071,452	8,412,030	8,471,240	8,703,840	3.5%	71.00	69.00
Support Services	2,866,219	2,763,390	2,927,520	3,076,630	11.3%	27.00	29.00
<b>Total Expense</b>	<b>\$ 15,281,636</b>	<b>\$ 15,618,720</b>	<b>\$ 15,853,250</b>	<b>\$ 16,198,110</b>	<b>3.7%</b>	<b>134.00</b>	<b>134.00</b>
<b>REVENUE</b>							
<b>General Fund</b>							
Administration	6,360	5,000	5,000	5,000	-		
Information Services	236,542	247,010	297,990	276,070	11.8%		
Operations	406,532	241,370	241,370	255,680	5.9%		
<b>Total Revenue</b>	<b>\$ 649,434</b>	<b>\$ 493,380</b>	<b>\$ 544,360</b>	<b>\$ 536,750</b>	<b>8.8%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	12,587,013	12,862,460	12,843,460	13,211,400	2.7%		
Supplies	305,744	208,530	508,450	440,020	111.0%		
Purchased Services	1,373,175	1,433,640	1,536,640	1,548,930	8.0%		
Fixed Charges	893,441	859,020	859,020	997,760	16.2%		
Capital	122,263	255,070	105,680	-	(100.0%)		
<b>Total Expense</b>	<b>\$ 15,281,636</b>	<b>\$ 15,618,720</b>	<b>\$ 15,853,250</b>	<b>\$ 16,198,110</b>	<b>3.7%</b>		

# Administration

This executive level unit includes the Office of the Chief of Police and the Office of Professional Standards. Our Professional Standards section handles internal and citizen complaints against police employees, and oversees the personnel function, Department Training Sergeant and accreditation. The unit is staffed by a police lieutenant and is responsible for investigation of serious complaints, tracking, assigning, and reporting on all complaints, investigations, and commendations received by the department. The Lieutenant also conducts annual staff inspections of department divisions and their units. The unit administers the department pay plan and supervises the training, accreditation, and personnel units. It also oversees the animal control services by contract. The Training Unit is responsible for managing, assigning, and reporting on all police employee training assignments and mandatory training classes and attendance. The section is staffed by a police sergeant, who also serves as the Department Public Information Officer. The Personnel unit is responsible for handling all police employee recruitment, selection, and hiring. The section is staffed by a police sergeant who also conducts department policy reviews, personnel performance system audits, and recommends policy and procedure changes when required. Our Accreditation section is responsible for administration and management of the Department's International Accreditation Program. The section is staffed by a civilian, who maintains ongoing audits of department policy and procedures, and modifies required directives to insure compliance with Accreditation Standards. The section is also the liaison to the Commission on Accreditation of Law Enforcement Agencies and manages tri-annual onsite audits by Commission assessors.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Administration (2101 )	Police

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Administration</b>	<b>\$ 1,494,967</b>	<b>\$ 1,401,060</b>	<b>\$ 1,417,640</b>	<b>\$ 1,376,340</b>

## REVENUE

Police Auction	6,360	5,000	5,000	5,000
<b>Total Revenue</b>	<b>\$ 6,360</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

## EXPENSE BY CATEGORY

Personal Services	704,736	623,090	623,090	619,360
Supplies	26,740	25,950	49,010	32,210
Purchased Services	749,446	702,040	723,540	724,770
Capital	14,045	49,980	22,000	-
<b>Total Expense</b>	<b>\$ 1,494,967</b>	<b>\$ 1,401,060</b>	<b>\$ 1,417,640</b>	<b>\$ 1,376,340</b>

<b>FTE</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- (25,210) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 3,180 Increase in personal services due to the discontinuation of furlough days for the civilian employees in 2011.
- 5,260 Increase in supplies for equipment replacement based on the replacement schedule.
- (5,670) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 13,000 Increase in purchased services for department cell phone usage.
- 21,910 Increase in purchased services for professional services for sharing the costs of the HUB (\$3,800), HUB Transport Fees (\$16,500), and the Humane Society (\$1,610).
- (49,980) Decrease in capital based on the equipment replacement schedule.

### 12,790 Core Changes

- 18,300 Personal Services
- 1,000 Supplies
- (6,510) Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

### **(24,720) Total Change**

## OTHER INFORMATION

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### 55,000 Unfunded Supplements

- 55,000 Loveland's share of the operating costs for the Regional Crime Lab.

### 5,260 Equipment Replacement

- 5,260 Building Security Cameras

### - Capital Projects

- There are no capital projects associated with this division.

# Information Services

This division is responsible for dispatching all First Responders Services in southern Larimer County, managing Police Records, and for technology project management and crime analysis. Loveland is the answering point for 911 calls in all of southern Larimer County, covering in excess of 200-square miles and handling Police, Fire, and EMS calls. Our Records Section is responsible for typing police reports, recording summonses, and maintaining case reports; maintaining and dispersing criminal history information on persons; compiling statistical information; and acting as the receptionist and front desk report-taker for the Police Department. Our Crime Analyst provides pertinent information relative to crime patterns and trend correlation to assist operational and administrative personnel in planning the deployment of resources for the prevention and suppression of criminal activities.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Information Services (2106, 2107 & 2115)	Police

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
Information Services Administration	441,471	386,470	386,470	416,130
Communications	1,738,637	1,914,320	1,908,930	1,886,540
Records	668,890	741,450	741,450	738,630
<b>Total Expense</b>	<b>\$ 2,848,998</b>	<b>\$ 3,042,240</b>	<b>\$ 3,036,850</b>	<b>\$ 3,041,300</b>
<b>REVENUE</b>				
Dispatch Services	220,316	245,410	245,410	274,270
Grants	14,226	-	50,980	-
Records	2,000	1,600	1,600	1,800
<b>Total Revenue</b>	<b>\$ 236,542</b>	<b>\$ 247,010</b>	<b>\$ 297,990</b>	<b>\$ 276,070</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	2,312,679	2,425,470	2,373,100	2,380,890
Supplies	78,488	36,870	199,410	196,430
Purchased Services	386,331	440,840	464,340	463,980
Capital	71,500	139,060	-	-
<b>Total Expense</b>	<b>\$ 2,848,998</b>	<b>\$ 3,042,240</b>	<b>\$ 3,036,850</b>	<b>\$ 3,041,300</b>
<b>FTE</b>	<b>33.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 660 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 16,030 Increase in personal services due to the discontinuation of furlough days for the civilian employees in 2011.
- (65,000) Decrease in personal services for insurance benefits due to employee plan selection.
- 137,180 Increase in supplies for equipment replacement based on the equipment replacement plan.
- 17,000 Increase in supplies for tools and equipment.
- (560) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 11,300 Increase in purchased services for repair and maintenance based on estimated radio console and infrastructure repair.
- (14,000) Decrease in purchased services for telephone and communications expenses based on historical experience.
- 20,000 Increase in purchase services for travel and training.
- (139,060) Decrease in capital based on the equipment replacement schedule.

### 15,510 Core Changes

- 3,730 Personal Services
- 5,380 Supplies
- 6,400 Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

### (940) **Total Change**

## OTHER INFORMATION

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### - Unfunded Supplements

- There are no unfunded supplements in this division.

### 137,180 Equipment Replacement

- 52,640 Motorola handheld radios
- 52,640 Motorola mobile radios
- 1,630 Pack set batteries
- 26,320 Computer software/hardware
- 3,950 Communications chairs

### - Capital Projects

- There are no capital projects associated with this division.

# Operations

The Operations Division includes of the Patrol Section and the Traffic Unit. The police officers and community service officers (CSO) provide direct response services and proactive crime and traffic accident reduction measures to the citizens of Loveland. Problem-oriented policing strategies are used to focus on the root cause of reoccurring situations that affect the quality of life for the public. These methods often involve non-traditional policing in order to eliminate the issues. Several specialized work groups are also a part of the division. K-9, mounted patrol and bomb technicians all support the department's mission.

All officers and CSOs are issued take home fully equipped police vehicles. This provides an increase in visibility of marked police units and enables them to respond immediately to emergency calls after-hours when needed. The fleet plan is also designed to extend the life of the vehicles to between seven and ten years.

<b>DIVISION</b>		<b>DEPARTMENT</b>		
Operations (2102, 2110 & 2113)		Police		
<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
Patrol	7,433,901	7,784,400	7,835,890	8,045,490
Traffic	637,551	627,630	635,350	658,350
<b>Total Expense</b>	<b>\$ 8,071,452</b>	<b>\$ 8,412,030</b>	<b>\$ 8,471,240</b>	<b>\$ 8,703,840</b>
<b>REVENUE</b>				
Charges for Service	13,860	131,370	131,370	141,680
Special Events	128,677	105,000	105,000	114,000
State & Federal Grants	65,669	5,000	5,000	-
School District	110,000	-	-	-
Other	88,326	-	-	-
<b>Total Revenue</b>	<b>\$ 406,532</b>	<b>\$ 241,370</b>	<b>\$ 241,370</b>	<b>\$ 255,680</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	6,879,728	7,228,270	7,104,130	7,323,290
Supplies	176,979	112,790	220,490	183,860
Purchased Services	149,807	177,120	235,120	230,130
Fixed Charges	864,938	827,820	827,820	966,560
Capital	-	66,030	83,680	-
<b>Total Expense</b>	<b>\$ 8,071,452</b>	<b>\$ 8,412,030</b>	<b>\$ 8,471,240</b>	<b>\$ 8,703,840</b>
<b>FTE</b>	<b>72.00</b>	<b>71.00</b>	<b>71.00</b>	<b>69.00</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 25,860 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- (183,770) Decrease in personal services due the transfer of two positions to the Support Services Division for the School Resource Officer Program. The positions were added in 2010 and originally budgeted in Operations Division.
- 5,950 Increase in personal services due to the discontinuation of furlough days for the civilian employees in 2011.
- 66,270 Increase in supplies for equipment replacement based on the equipment replacement plan.
- 5,500 Increase in supplies for the armory.
- 49,980 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 3,000 Increase in purchased services for motorcycle repair and service.
- 143,650 Increase in fixed costs for vehicle maintenance based on projected maintenance and fuel costs.
- (3,000) Decrease in fixed costs for motorcycle rentals.
- (1,910) Decrease in fixed costs for amortized vehicle replacement costs.
- (66,030) Decrease in capital based on the equipment replacement schedule.

### 246,310 Core Changes

- 246,980 Personal Services
- (700) Supplies
- 30 Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

## 291,810 Total Change

## OTHER INFORMATION

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### - Unfunded Supplements

- There are no unfunded supplements in this division.

### 66,270 Equipment Replacement

- 6,580 SWAT equipment
- 6,580 Radar units
- 19,740 Bullet-proof vests PATROL
- 13,160 Bullet-proof vests SWAT
- 1,970 Cameras
- 5,610 Taser equipment
- 12,630 Hand/long guns

### - Capital Projects

- There are no capital projects associated with this division.

## Support Services

This Division provides the Department support services through the following work groups: Criminal Investigations Unit, Special Investigations Unit, Street Crimes Unit, Community Resources Unit, and the Technical Support Unit. Our Criminal Investigations Unit handles major crimes and follow-up investigations in the areas of crimes against persons and property, juvenile investigations, sexual offenses, and check fraud. The Special Investigations Unit is part of the Northern Colorado Drug Task Force. The unit is consolidated with other law enforcement agencies in the region to better coordinate drug enforcement throughout each of our jurisdictions. The Street Crimes Unit works to reduce gang related problems and repeat offenders through proactive interdiction and strict enforcement. The Community Resource Unit is comprised of School Resource Officers and a Crime Prevention Officer. The School Resource Officers provide mentoring to students, as well as crime suppression, within the schools. The Crime Prevention Officer is an important interface with the public by providing crime prevention education on a variety of subjects. The Technical Support Unit is responsible for collecting, transporting, storing, and processing property and evidence.

DIVISION	DEPARTMENT
Support Services (2103, 2104, 2109, 2111, 2112 & 2114)	Police

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
Community Resources	549,547	501,710	639,020	703,190
Investigations	1,216,778	1,197,450	1,197,450	1,260,860
Services Administration	211,336	204,720	204,720	212,820
Special Investigations	576,254	564,780	578,670	573,050
Technical Support	312,304	294,730	307,660	326,710
<b>Total Expense</b>	<b>\$ 2,866,219</b>	<b>\$ 2,763,390</b>	<b>\$ 2,927,520</b>	<b>\$ 3,076,630</b>

### EXPENSE BY CATEGORY

Personal Services	2,689,870	2,585,630	2,743,140	2,887,860
Supplies	23,537	32,920	39,540	27,520
Purchased Services	87,591	113,640	113,640	130,050
Fixed Charges	28,503	31,200	31,200	31,200
Capital	36,718	-	-	-
<b>Total Expense</b>	<b>\$ 2,866,219</b>	<b>\$ 2,763,390</b>	<b>\$ 2,927,520</b>	<b>\$ 3,076,630</b>

<b>FTE</b>	<b>25.00</b>	<b>27.00</b>	<b>27.00</b>	<b>29.00</b>
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 31,590 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 183,770 Increase in personal services due the transfer of two positions from the Operations Division for the School Resource Officer Program. The positions were added in 2010 and originally budgeted in Operations Division.
- 5,900 Increase in personal services due to the discontinuation of furlough days for the civilian employees in 2011.
- (17,000) Decrease in personal services for insurance services due to employee plan selection.
- 7,980 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 7,000 Increase in purchased services for repair and maintenance for technical support system maintenance.

### 94,000 Core Changes

- 97,970 Personal Services
- (5,400) Supplies
- 1,430 Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

## 313,240 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 associated with this division.

# PUBLIC WORKS

*The Department of Public Works' mission is to ensure Loveland remains a pleasant, safe, and economically-viable community for all its citizens and visitors by providing and maintaining reliable and cost-effective transportation systems, storm drainage, solid waste management, City facilities and equipment.*

Administration  
1.20 FTEs

Facilities Maintenance  
21.25 FTEs

Project Engineering  
10.85 FTEs

Solid Waste  
27.62 FTEs

Street Maintenance  
15.58 FTEs



Stormwater  
14.35 FTEs

Traffic Engineering  
12.00 FTEs

Transit  
10.90 FTEs

Transportation Dev. Review  
4.00 FTEs

Vehicle Maintenance  
13.65 FTEs

# Public Works

The Department of Public Works provides planning, design, construction, and maintenance services for the general public and the City's internal operations. The use of City facilities for meetings and special events is coordinated and supported by Public Works. Management, maintenance, and administration and purchasing of all City vehicles and equipment are included in the department responsibilities.

The public services provided include: transportation system design; street construction management and inspection; pavement management; traffic engineering and installation, operations, and maintenance for all traffic signals, signs, and pavement markings; stormwater collection systems design and maintenance; street maintenance and repair; snow and ice removal; fixed route and paratransit bus service; solid waste management and recycling; and mosquito control.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Provide reliable and quality products and services.</b>				
Solid Waste – Reduce the number of service complaints.	Complaint ratio of 2.88 per 10,000 collections.	2.25	2.88	2.88
Vehicle Maintenance – Maintain high level of fleet availability.	Fleet availability - 85% for solid waste/street sweepers and 90% for all other vehicles.	79% 97%	85% 90%	85% 90%
Project Engineering – Keep the city's street inventory at a good or excellent level of quality.	75% of the city's street inventory is in the good to excellent category. ( <i>Measured every 3 yrs</i> )	75%	75%	75%
Facilities Management – Complete customer requests in a timely manner.	Complete 90% of customer requests on time.	90%	90%	90%
Transit – On time fixed routes.	95% of fixed bus route trips are between zero minutes early and five minutes late.	95%	95%	95%
Transit – On time paratransit appointments.	Maintain a 30 minute window on all paratransit appointments.	95%	95%	95%
<b>Provide a quality customer service experience.</b>				
Increase level of customer service.	85% or higher satisfaction rating on customer/citizen surveys.	86%	85%	85%
<b>Provide for the safety of our community and employees.</b>				
Reduce amount paid out to claims.	Reduction in \$ paid for claims.	\$0	\$5,000	\$5,000
Reduce number of injuries.	Reduction in lost time due to accidents.	0	5	7
<b>Be fiscally accountable.</b>				
Construct capital projects fiscally responsibly.	All major projects (over \$100K) are within +/- 15% of budget.	-10%	+/-15%	+/-15%
<b>Be environmentally responsible.</b>				
Reduce landfill disposal.	% of collected materials recycled.	53%	50%	50%
<b>Create a positive work environment.</b>				
Retain quality employees.	95% or higher satisfactory rating on annual employee feedback survey.	95%	95%	95%

## Public Works Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
Administration	132,765	131,370	131,370	125,520	(4.5%)	1.20	1.20
Facilities Management	3,434,527	3,207,970	3,557,020	3,510,920	9.4%	21.25	21.25
Project Engineering	809,799	734,540	749,540	752,470	2.4%	10.55	10.85
Street Maintenance	2,532,176	2,569,600	2,569,600	2,515,220	(2.1%)	15.58	15.58
Traffic Engineering	1,708,427	1,699,330	1,679,330	1,751,810	3.1%	12.00	12.00
Transit	1,018,227	1,042,230	1,519,850	1,781,350	70.9%	10.90	10.90
Transportation Dev. Review	426,581	419,800	419,800	424,470	1.1%	4.00	4.00
<b>Total General Fund</b>	<b>\$ 10,062,502</b>	<b>\$ 9,804,840</b>	<b>\$ 10,626,510</b>	<b>\$ 10,861,760</b>	<b>10.8%</b>	<b>75.48</b>	<b>75.78</b>
<b>Enterprise Fund</b>							
Solid Waste	6,605,037	4,815,380	5,936,350	5,198,850	8.0%	27.62	27.62
Stormwater	2,767,232	4,984,700	7,753,580	3,222,780	(35.3%)	14.65	14.35
<b>Total Enterprise Fund</b>	<b>\$ 9,372,269</b>	<b>\$ 9,800,080</b>	<b>\$ 13,689,930</b>	<b>\$ 8,421,630</b>	<b>(14.1%)</b>	<b>42.27</b>	<b>41.97</b>
<b>Internal Service Fund</b>							
City Fleet	1,785,872	672,000	1,772,290	832,000	23.8%	-	-
Vehicle Maintenance	3,176,313	2,201,880	2,201,880	3,030,510	37.6%	13.65	13.65
<b>Total Internal Service Fund</b>	<b>\$ 4,962,185</b>	<b>\$ 2,873,880</b>	<b>\$ 3,974,170</b>	<b>\$ 3,862,510</b>	<b>34.4%</b>	<b>13.65</b>	<b>13.65</b>
<b>Total Expense</b>	<b>\$ 24,396,956</b>	<b>\$ 22,478,800</b>	<b>\$ 28,290,610</b>	<b>\$ 23,145,900</b>	<b>3.0%</b>	<b>131.40</b>	<b>131.40</b>
<b>REVENUE</b>							
<b>General Fund</b>							
Facilities Management	27,018	-	184,350	-	-		
Project Engineering	2,686,843	2,815,330	2,874,790	2,976,410	5.7%		
Street Maintenance	64,341	45,450	43,450	45,550	0.2%		
Traffic Engineering	405,255	396,000	396,000	404,640	2.2%		
Transit	366,331	638,260	1,043,920	1,471,540	130.6%		
<b>Total General Fund</b>	<b>\$ 3,549,788</b>	<b>\$ 3,895,040</b>	<b>\$ 4,542,510</b>	<b>\$ 4,898,140</b>	<b>25.8%</b>		
<b>Enterprise Fund</b>							
Solid Waste	5,691,020	6,339,740	6,339,740	5,937,580	(6.3%)		
Stormwater	4,369,292	4,326,170	4,368,150	4,300,020	(0.6%)		
<b>Total Enterprise Fund</b>	<b>\$ 10,060,312</b>	<b>\$ 10,665,910</b>	<b>\$ 10,707,890</b>	<b>\$ 10,237,600</b>	<b>(4.0%)</b>		
<b>Internal Service Fund</b>							
City Fleet	1,697,402	1,217,500	1,903,500	1,312,690	7.8%		
Vehicle Maintenance	2,994,865	2,201,880	2,201,880	3,082,290	40.0%		
<b>Total Internal Service Fund</b>	<b>\$ 4,692,267</b>	<b>\$ 3,419,380</b>	<b>\$ 4,105,380</b>	<b>\$ 4,394,980</b>	<b>28.5%</b>		
<b>Total Revenue</b>	<b>\$ 18,302,367</b>	<b>\$ 17,980,330</b>	<b>\$ 19,355,780</b>	<b>\$ 19,530,720</b>	<b>8.6%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	9,891,130	9,700,710	9,700,710	9,809,240	1.1%		
Supplies	4,274,023	2,402,080	2,430,300	3,199,040	33.2%		
Purchased Services	3,337,455	3,278,000	3,807,860	4,152,000	26.7%		
Fixed Charges	2,407,977	2,474,440	2,474,440	2,826,300	14.2%		
Transfers	811,000	558,470	571,980	570,290	2.1%		
Capital	3,675,371	4,065,100	9,305,320	2,589,030	(36.3%)		
<b>Total Expense</b>	<b>\$ 24,396,956</b>	<b>\$ 22,478,800</b>	<b>\$ 28,290,610</b>	<b>\$ 23,145,900</b>	<b>3.0%</b>		

# Administration

The Administration Division, through the Department Director, provides leadership and management, determines staffing and budgetary needs, coordinates a departmental public relations program, and directs project development and completion. The public relations program includes staff liaisons with the City Council, planning commission, citizen and various citizen advisory boards including the Transportation Advisory Board.

DIVISION	DEPARTMENT
Administration (2301)	Public Works

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Administration</b>	\$ 132,765	\$ 131,370	\$ 131,370	\$ 125,520
<b>EXPENSE BY CATEGORY</b>				
Personal Services	95,067	109,790	109,790	104,000
Supplies	7,113	6,560	6,560	6,560
Purchased Services	10,138	15,020	15,020	14,960
Capital	20,447	-	-	-
<b>Total Expense</b>	<b>\$ 132,765</b>	<b>\$ 131,370</b>	<b>\$ 131,370</b>	<b>\$ 125,520</b>
<b>FTE</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- (30) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- (6,000) Decrease in personal services for insurance benefits based on employee plan choice.
- (1,030) Decrease in personal services for FICA based on historic allocations of costs.
- 1,360 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (60) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- (90) Core Changes
  - (90) Personal Services
- Funded Supplements
  - There are no funded supplements in this division.

**(5,850) 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 associated with this division.

# Facilities Management

The Facilities Management Division (FM) manages the operation and construction of all the City's physical facilities. It schedules, coordinates, and supports meetings within City facilities, and provides full mail service to all City employees. Facilities Management also provides technical and specialized trade and construction support to City facilities.

DIVISION	DEPARTMENT
Facilities Management (2320, 2321, 2325, 2330 & 2331)	Public Works

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
Support Services	592,207	608,030	608,030	623,820
General Building Maintenance	2,243,710	2,061,590	2,203,590	2,219,660
Service Center	230,010	139,740	154,740	178,330
Hatfield Chilson Recreation Center	234,644	300,510	300,510	391,010
Golf Courses	51,473	98,100	98,100	98,100
Milner/Schwartz House Renovation	82,483	-	192,050	-
<b>Total Expense</b>	<b>\$ 3,434,527</b>	<b>\$ 3,207,970</b>	<b>\$ 3,557,020</b>	<b>\$ 3,510,920</b>
<b>REVENUE</b>				
R2J School District	17,018	-	-	-
State Grant	-	-	139,350	-
Federal Grant	-	-	45,000	-
Donations	10,000	-	-	-
<b>Total Revenue</b>	<b>\$ 27,018</b>	<b>\$ -</b>	<b>\$ 184,350</b>	<b>\$ -</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,538,231	1,524,650	1,524,650	1,543,580
Supplies	282,273	271,180	271,180	268,180
Purchased Services	1,385,789	1,304,080	1,461,080	1,575,210
Fixed Charges	116,622	108,060	108,060	123,950
Capital	111,612	-	192,050	-
<b>Total Expense</b>	<b>\$ 3,434,527</b>	<b>\$ 3,207,970</b>	<b>\$ 3,557,020</b>	<b>\$ 3,510,920</b>
<b>FTE</b>	<b>21.25</b>	<b>21.25</b>	<b>21.25</b>	<b>21.25</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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2,400	Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
18,050	Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
(15,000)	Decrease in personal services for insurance benefits based on employee plan choice.
9,030	Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
97,000	Increase in purchased services for custodial costs due to 2010 reductions being restored to high public use buildings.
30,100	Increase in purchased services for utility costs based on historical experience.
12,360	Increase in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.
3,530	Increase in fixed costs for amortized vehicle replacement costs.
13,480	<u>Core Changes</u>
13,480	Personal Services
(3,000)	Supplies
3,000	Purchased Services
132,000	<u>Funded Supplements</u>
90,500	Increase in purchased services for utilities, custodial expense and repair and maintenance of the expanded space at the Chilson Recreation Center.
41,500	Increase in purchased services for utilities, custodial expense and repair and maintenance of the expanded space at the Loveland Public Library for four months of operation. The building is projected to open in the fall of 2010. The full year annualized cost of the supplement is \$124,500.

**302,950 Total Change**

## **OTHER INFORMATION**

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50,000	<u>Unfunded Supplements</u>
50,000	Increase in purchased services for city building security upgrades and maintenance.
-	<u>Equipment Replacement</u>
-	No equipment is scheduled for replacement in this division.
455,000	<u>Capital Projects</u>
455,000	Facility Maintenance Capital Projects.



# Project Engineering

The Project Engineering Division is involved with most aspects of street design, construction, safety and maintenance. This Division manages the design and construction of capital street and bridge projects. Updating and implementing the Long-Range Transportation Master Plan is one of the major responsibilities of this Division.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Project Engineering (0270, 2302)	Public Works

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
<b>Project Engineering</b>	<b>\$ 809,799</b>	<b>\$ 734,540</b>	<b>\$ 749,540</b>	<b>\$ 752,470</b>
<b>REVENUE</b>				
County Road & Bridge Tax	226,024	186,000	186,000	200,000
Highway Access Permits	18,081	12,740	12,740	12,000
Highway Users Tax	2,137,125	2,293,600	2,293,600	2,476,330
Motor Vehicle Fees	258,162	287,990	287,990	261,080
New Street Inspection Fee	10,725	20,000	20,000	7,000
Federal Grant	-	-	59,460	-
Street Cut Permits	36,193	15,000	15,000	20,000
Other	533	-	-	-
<b>Total Revenue</b>	<b>\$ 2,686,843</b>	<b>\$ 2,815,330</b>	<b>\$ 2,874,790</b>	<b>\$ 2,976,410</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	707,610	629,710	629,710	648,800
Supplies	14,604	12,150	12,150	12,150
Purchased Services	61,338	73,450	88,450	73,700
Fixed Charges	26,247	19,230	19,230	17,820
<b>Total Expense</b>	<b>\$ 809,799</b>	<b>\$ 734,540</b>	<b>\$ 749,540</b>	<b>\$ 752,470</b>
<b>FTE</b>	<b>10.05</b>	<b>10.55</b>	<b>10.85</b>	<b>10.85</b>

*Note: An estimated 3.45 FTEs will be charged to the Transportation Capital Projects for engineering and project management based on actual time spent on the projects.*

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 700 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- (1,400) Decrease in personal services for insurance benefits based on employee plan selection.
- 13,780 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (11,360) Decrease in personal services due to an increased amount of labor being capitalized based on estimated time spent on capital projects.
- 250 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 440 Increase in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.
- (1,850) Decrease in fixed costs for amortized vehicle replacement costs.
  
- 17,370 Core Changes
  - 17,370 Personal Services
  
  - Funded Supplements
    - There are no funded supplements in this division.
  
- 17,930 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.
  
- 5,436,310 Capital Projects
  - 2,956,210 Street Maintenance
  - 2,480,100 Transportation Program

# Street Maintenance

The Street Maintenance Division's activities include street patching and repair, minor asphalt overlays, asphalt milling, alley and road shoulder maintenance, roadside mowing and weed spraying. The Division provides major support for the annual Street Resurfacing Program - a citywide street reconstruction and resurfacing program planned and managed by the Projects Engineering Division. The Division is also responsible for winter roadway maintenance. Crews plow snow, apply de-icing and anti-icing chemicals, load and haul snow/ice from the downtown district and other confined areas, and clear designated sidewalks. Contractors are used for some routine sidewalk snow removal. For major storms, contractors are used to supplement City plowing efforts and assist with post-storm cleanup.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Street Maintenance (2303)	Public Works

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
<b>Street Maintenance</b>	\$ 2,532,176	\$ 2,569,600	\$ 2,569,600	\$ 2,515,220
<b>REVENUE</b>				
State Highway Maintenance	41,750	41,750	41,750	41,750
Street Cut Permits	20,891	-	-	-
Waste Hauler License	1,700	1,700	1,700	3,800
Other	-	2,000	-	-
<b>Total Revenue</b>	\$ 64,341	\$ 45,450	\$ 43,450	\$ 45,550
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,329,139	1,289,860	1,289,860	1,284,580
Supplies	416,934	332,550	332,550	409,230
Purchased Services	210,942	122,380	122,380	185,390
Fixed Charges	480,614	514,910	514,910	636,020
Capital	94,547	309,900	309,900	-
<b>Total Expense</b>	\$ 2,532,176	\$ 2,569,600	\$ 2,569,600	\$ 2,515,220
<b>FTE</b>	<b>16.58</b>	<b>15.58</b>	<b>15.58</b>	<b>15.58</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 15,320 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 13,270 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (29,000) Decrease in personal services for insurance benefits based on employee plan selection.
- 10,280 Increase in supplies for parts and supplies based on historical experience.
- 3,190 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 74,690 Increase in fixed costs for vehicle maintenance based on projected fuel costs, maintenance costs and amortization costs.
- 46,420 Increase in fixed costs for amortized vehicle replacement costs.
- (12,000) Decrease in capital due to the one-time cost of the purchase of a trailer with traffic control equipment.
- (297,900) Decrease in capital based on the equipment replacement schedule.

(3,650) Core Changes

- (4,870) Personal Services
- (8,600) Supplies
- 9,820 Purchased Services

125,000 Funded Supplements

- 75,000 Increase in supplies for additional snow and ice chemicals.
- 50,000 Increase in purchased services for tree trimming to address safety issue at intersections and in public right-of ways.

**(54,380) Total Change**

## OTHER INFORMATION

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- Unfunded Supplements
  - There are no unfunded supplements associated with this division.
- Equipment Replacement
  - There are no equipment replacements associated with this division.
- Capital Projects
  - There are no capital projects associated with this division.

# Traffic Engineering

The Traffic Engineering Division is responsible for the construction, operation and maintenance of all traffic control devices in the public right-of-way within City Limits, including nearly all of US Highways 287 and 34 and all of Colorado Highway 402. Citywide programs of responsibility include neighborhood traffic calming, traffic studies, traffic data collection and the Intelligent Transportation System (ITS). Major components of ITS include: traffic signals, system computers, video traffic surveillance system, Roadway Weather Information Systems, variable message signs, and the traffic operations center. The Division informs the media and the public of construction projects and roadway conditions via the Loveland Road Report, 1610 AM radio, three variable message signs, and [www.cotrip.org](http://www.cotrip.org).

The safety of people using Loveland's surface transportation system is the primary mission of the Division. Federal and state grant application programs are used to improve the system and are managed by the Division. Various funds are acquired via these grant applications for the design and construction of projects. These funds have been used consistently for the past 15 years to enhance the performance on Loveland's roadways.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Traffic Engineering (2305)	Public Works

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>General Fund</b>				
<b>Traffic Engineering</b>	\$ 1,708,427	\$ 1,699,330	\$ 1,679,330	\$ 1,751,810
<b>REVENUE</b>				
Emergency Signal Controls	18,500	9,250	9,250	9,250
Traffic Signal Maintenance	386,755	386,750	386,750	395,390
<b>Total Revenue</b>	\$ 405,255	\$ 396,000	\$ 396,000	\$ 404,640
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,034,166	1,002,070	1,002,070	1,006,500
Supplies	403,597	376,720	377,930	385,460
Purchased Services	133,006	55,770	57,970	54,440
Fixed Charges	137,658	116,370	116,370	157,010
Capital	-	148,400	124,990	148,400
<b>Total Expense</b>	\$ 1,708,427	\$ 1,699,330	\$ 1,679,330	\$ 1,751,810
<b>FTE</b>	<b>13.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- 650 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 12,640 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (10,000) Decrease in personal services for insurance benefits based on employee plan selection.
- 8,640 Increase in supplies for traffic signals on State highways due to an increase in the State contract.
- (830) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 39,150 Increase in fixed costs for vehicle maintenance based on projected fuel costs, maintenance costs and amortization costs.
- 1,490 Increase in fixed costs for amortized vehicle replacement costs.

### **740 Core Changes**

- 1,140 Personal Services
- 100 Supplies
- (500) Purchased Services

### **- Funded Supplements**

- There are no funded supplements in this division.

### **52,480 Total Change**

## **OTHER INFORMATION**

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### **- Unfunded Supplements**

- There are no unfunded supplements for this division.

### **108,400 Equipment Replacement**

- 108,400 Traffic Signal Equipment.

### **- Capital Projects**

- There are no capital projects associated with this division.

# Transit

The City of Loveland Transit (COLT) operates 2 fixed routes, a downtown shuttle, and 3 paratransit routes within the city limits and some portions of rural Larimer County. They strive to provide safe, reliable, and cost-effective service to as much of the population as possible with current resources and funding available. COLT is a partner with Fort Collins and Larimer County for the Foxtrot, the regional bus service, connecting Loveland and Fort Collins. Further collaboration exists with the 34-Xpress, the regional service between Greeley and Loveland.

DIVISION	DEPARTMENT
Transit (2304)	Public Works

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Transit</b>	\$ 1,018,227	\$ 1,042,230	\$ 1,519,850	\$ 1,781,350
<b>REVENUE</b>				
Paratransit Fares	4,065	4,000	4,000	3,500
Fixed Route Fares	49,404	61,000	61,000	48,000
Medicaid	3,825	6,000	6,000	3,000
Advertising	15,159	10,000	10,000	15,000
Federal Grants	245,100	474,260	879,920	1,323,040
County Grants	6,326	50,000	50,000	50,000
Regional Grants	17,579	-	-	-
Pass Fares	24,873	33,000	33,000	29,000
<b>Total Revenue</b>	\$ 366,331	\$ 638,260	\$ 1,043,920	\$ 1,471,540
<b>EXPENSE BY CATEGORY</b>				
Personal Services	660,820	639,610	639,610	653,620
Supplies	28,320	16,650	16,650	19,150
Purchased Services	130,239	109,810	465,470	745,460
Fixed Charges	198,848	276,160	276,160	329,490
Capital	-	-	121,960	33,630
<b>Total Expense</b>	\$ 1,018,227	\$ 1,042,230	\$ 1,519,850	\$ 1,781,350
<b>FTE</b>	<b>10.90</b>	<b>10.90</b>	<b>10.90</b>	<b>10.90</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 1,330 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 7,500 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 6,670 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 18,250 Increase in purchased services for the City's share of the new FLEX service providing a route to Longmont.
- 609,730 Increase in purchased services for the payment to Ft. Collins of Congestion Mitigation and Air Quality (CMAQ) Grant funds. As part of the IGA for the new FLEX service that extends service to Longmont, the City is the recipient of the grant, but transfers all funding to Ft. Collins for the operation of the service.
- 42,320 Increase in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.
- 11,010 Increase in fixed costs for the amortized cost of vehicle replacement.
  
- 7,680 Core Changes
  - 5,180 Personal Services
  - 2,500 Supplies
  
- 34,630 Funded Supplements
  - 34,630 Increase in purchased services (\$1,000) and capital (\$33,630) for additional video surveillance equipment on the buses. The total cost is offset by \$26,900 in Federal Transit Grant funds. The grant is matched by \$7,430 in local funding.
  
- 739,120 Total Change**

## OTHER INFORMATION

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



# Transportation Development Review

Development Engineering represents the community interests in the evaluation of anticipated traffic impacts from new land development projects. This Division updates and maintains the City's street design and construction standards, as well as the policies regarding acceptable levels of traffic congestion to ensure that adequate transportation infrastructure is provided by new developments. The Development Engineering staff advises the Planning Commission and City Council on transportation issues at public hearings, as well as providing technical information and process assistance to citizens, developers, realtors, attorneys, and consulting engineers.

DIVISION	DEPARTMENT
Transportation Development Review (2306)	Public Works

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>General Fund</b>				
<b>Transp. Dev. Review</b>	\$ 426,581	\$ 419,800	\$ 419,800	\$ 424,470
<b>EXPENSE BY CATEGORY</b>				
Personal Services	411,182	369,440	369,440	374,670
Supplies	5,060	6,150	6,150	6,400
Purchased Services	10,235	44,210	44,210	43,400
Fixed Charges	104	-	-	-
<b>Total Expense</b>	<b>\$ 426,581</b>	<b>\$ 419,800</b>	<b>\$ 419,800</b>	<b>\$ 424,470</b>
<b>FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- (660) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 4,910 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (560) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.

### 980 Core Changes

- 980 Personal Services
- 250 Supplies
- (250) Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

**4,670 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 associated with this division.

# Solid Waste

The City of Loveland provides solid waste collection and curbside recycling service to nearly all single-family and to half of all multi-family dwellings within City limits. The Solid Waste Management Program is operated as an Enterprise Fund using full cost accounting principles with all direct and indirect costs covered by user fees. A 6% Payment-In-Lieu-of-Taxes (PILT) is made to the General Fund annually. In 2010, these PILT charges will be about \$320,000.

The Solid Waste Management Program is popular with the community as noted by the City's annual Community Satisfaction Survey. The Program has received numerous solid waste management awards and honors, and was one of 18 communities selected by the United States Environmental Protection Agency for inclusion in a detailed report entitled *Cutting the Waste Stream in Half: Community Record-Setters Show How*.

By City ordinance, refuse collection operates under a volume-based rate system. For City-provided service, residents can choose among four different sizes of subscription-based refuse carts, thereby giving customers more choice and more control over their disposal costs. City rates compare quite favorably with private waste haulers' rates within Loveland and surrounding communities.

Mandatory monthly recycling fees fund the City's recycling, green waste composting, household hazardous waste collection, community large item disposal program, and solid waste planning programs. Over 50% of the community's residential wastes are recycled annually, which extends the life of the Larimer County Landfill. By mid-2010, curbside recycling collections will be converted to a 100% cart-based, single-stream recycling system.

Yard wastes – i.e. grass clippings, leaves, garden trimmings and tree branches – comprise nearly one-third of our community's annual residential waste stream. If properly separated for composting, these materials are easily converted into valuable soil amendments and landscape mulches. Compost derived from green wastes contains valuable nutrients and increases the water holding capacity and tilth of our area's heavy clay soils. The City of Loveland is partnered with A-1 Organics, a Northern Colorado company that manufactures and markets a variety of landscaping products.

2009 was the 23rd year that Colorado Mosquito Control, Inc. (CMC), a private contractor, operated this seasonal mosquito management program for the City of Loveland. By contracting with one of the country's premier mosquito control consultants, municipal personnel have been freed up to perform other duties at a net cost savings to the City. Additionally, Loveland residents receive the finest in mosquito control strategies, expertise, mapping, equipment and materials.

The program is funded via a \$0.70 per month fee assessed to all Loveland dwelling units. The Streets and Solid Waste Manager administers this seasonal program.

To reduce both mosquito nuisance levels as well as the threat from mosquito-borne diseases, CMC employs a variety of cultural and biological control choices first, with low toxicity chemical sprays used only as a last resort. Specifically, the foundation and focus of Loveland's mosquito control program is primarily larvae-based – i.e. find and treat, on a weekly basis, the hundreds of larvae-containing water pockets and pools within an 80 square mile area. An effective control of larvae prevents their development into adult mosquitoes, thereby reducing the need to fog-spray with insecticides.

With the introduction of mosquitoes carrying West Nile Virus (WNV) into Colorado beginning in 2002, each aspect of the mosquito management program has changed significantly in an attempt to minimize the number of WNV human cases in Loveland.

**DIVISION**

Solid Waste (2351, 2355, 2358, 2365)

**DEPARTMENT**

Public Works

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Enterprise Fund</b>				
Refuse	2,471,655	2,406,880	3,458,840	2,711,380
Recycling	2,989,061	1,117,940	1,179,990	1,081,800
Yard Waste	916,160	1,035,140	1,042,100	1,132,970
Mosquito Control	228,161	255,420	255,420	272,700
<b>Total Expense</b>	<b>\$ 6,605,037</b>	<b>\$ 4,815,380</b>	<b>\$ 5,936,350</b>	<b>\$ 5,198,850</b>
<b>REVENUE</b>				
Charges for Services	5,564,960	5,616,450	5,616,450	5,695,580
Interest	108,859	64,290	64,290	82,000
Other	17,201	659,000	659,000	160,000
<b>Total Revenue</b>	<b>\$ 5,691,020</b>	<b>\$ 6,339,740</b>	<b>\$ 6,339,740</b>	<b>\$ 5,937,580</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,961,029	1,984,390	1,984,390	1,976,580
Supplies	1,268,516	224,430	251,440	165,120
Purchased Services	935,244	1,063,630	1,063,630	1,045,680
Fixed Charges	1,042,146	1,066,650	1,066,650	1,140,190
Transfers	326,340	226,280	226,280	226,280
Capital	1,071,762	250,000	1,343,960	645,000
<b>Total Expense</b>	<b>\$ 6,605,037</b>	<b>\$ 4,815,380</b>	<b>\$ 5,936,350</b>	<b>\$ 5,198,850</b>
<b>FTE</b>	<b>27.62</b>	<b>27.62</b>	<b>27.62</b>	<b>27.62</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- (9,530) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 21,190 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- (58,550) Decrease in supplies for carts and bins due to one-time purchases.
- (30,550) Decrease in purchased services for disposal costs based on anticipated fees to the Larimer County landfill and for yard waste hauling.
- (4,720) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 17,280 Increase in purchased services for the mosquito control contract based on projected costs.
- 68,800 Increase in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.
- 4,740 Increase in fixed costs for Payment-In-Lieu of Taxes to the General Fund based on the revenue projections.
- 395,000 Increase in capital due to one-time equipment purchases.
- (20,190) Core Changes
  - (19,470) Personal Services
  - (760) Supplies
  - 40 Purchased Services

- Funded Supplements

- There are no funded supplements for this division.

### **383,470 Total Change**

## OTHER INFORMATION

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- Unfunded Supplements

- There are no unfunded supplements for this division.

- 645,000 Equipment Replacement

- 560,000 Replace two side loaders.

- 85,000 Replace a roll off truck with a grapple truck.

- Capital Projects

- There are no capital projects associated with this division.

# Stormwater

The Stormwater Utility is responsible for the design, construction, maintenance and repair of the Stormwater Collection Systems within the City. The Division is operated as an Enterprise Fund using full cost accounting principles, with all direct and indirect costs covered by monthly utility fees and a system impact fee. A 6% Payment-In-Lieu-of-Taxes (PILT) is made to the General Fund annually.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Stormwater (2310, 2311, 2312, 2315)	Public Works

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
Administration/Engineering	1,812,583	4,011,620	6,780,500	2,216,640
Collections	567,987	593,520	496,580	493,810
Street Sweeping	386,662	379,560	476,500	512,330
<b>Total Expense</b>	<b>\$ 2,767,232</b>	<b>\$ 4,984,700</b>	<b>\$ 7,753,580</b>	<b>\$ 3,222,780</b>

## REVENUE

Utility Charges	3,863,034	3,902,890	3,902,890	3,902,890
Utility Other	8,458	12,000	12,000	12,000
Impact Fees	273,121	369,000	369,000	369,000
Interest	162,240	41,280	41,280	15,130
Transfers	61,622	-	41,980	-
Other	817	1,000	1,000	1,000
<b>Total Revenue</b>	<b>\$ 4,369,292</b>	<b>\$ 4,326,170</b>	<b>\$ 4,368,150</b>	<b>\$ 4,300,020</b>

## EXPENSE BY CATEGORY

Personal Services	1,041,194	1,160,620	1,160,620	1,167,840
Supplies	98,751	79,190	79,190	107,620
Purchased Services	251,132	364,030	364,030	287,450
Fixed Charges	395,011	363,870	363,870	410,860
Transfers	257,020	332,190	345,700	344,010
Capital	724,124	2,684,800	5,440,170	905,000
<b>Total Expense</b>	<b>\$ 2,767,232</b>	<b>\$ 4,984,700</b>	<b>\$ 7,753,580</b>	<b>\$ 3,222,780</b>

<b>FTE</b>	<b>12.08</b>	<b>14.65</b>	<b>14.65</b>	<b>14.35</b>
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- (960) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 15,330 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 30,000 Increase in supplies for reinforced concrete pipe joints.
- (4,450) Decrease in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- (40,000) Decrease in purchased services for one-time cost of a utility rate study.
- (37,320) Decrease in purchased services for one-time costs of water way cleanup events.
- 44,990 Increase in fixed costs for vehicle maintenance based on projected maintenance costs of equipment.
- (1,779,800) Decrease in capital based on the Capital Program.

### 25,620 Core Changes

- 8,180 Personal Services
- (1,570) Supplies
- 5,190 Purchased Services
- 2,000 Fixed Charges

### - Funded Supplements

- There are no funded supplements for this division.

**(1,746,590) Total Change**

## OTHER INFORMATION

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### - Unfunded Supplements

- There are no unfunded supplements for this division.

### - Equipment Replacement

- Equipment replacement section applies only to General Fund divisions.

### 900,000 Capital Projects

- 170,000 Replace Street Sweeper
- 85,000 Mehaffey Park Regional Detention Pond
- 25,000 FEMA Flood Insurance Program
- 50,000 Surveys and Geotechnical Services
- 200,000 Maintenance Projects
- 100,000 Giuliano Regional Detention Pond
- 220,000 Internal Engineering Services
- 50,000 Stormwater Quality Program

# City Fleet

The City Fleet Fund accrues funds for future replacement of vehicles and equipment. Annually, funds are set aside for future replacement of (currently) 41% of all City vehicles.

DIVISION	DEPARTMENT
Fleet Management (2360)	Public Works

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Internal Service Fund</b>				
<b>Fleet Management</b>	\$ 1,785,872	\$ 672,000	\$ 1,772,290	\$ 832,000

<b>REVENUE</b>				
Interest	182,399	191,280	191,280	169,020
Federal Transportation Auth. Grant	274,404	-	686,000	-
Vehicle Rent	896,791	1,026,220	1,026,220	1,143,670
Transfers	204,476	-	-	-
Sale of Assets	74,180	-	-	-
Miscellaneous	65,152	-	-	-
<b>Total Revenue</b>	\$ 1,697,402	\$ 1,217,500	\$ 1,903,500	\$ 1,312,690

<b>EXPENSE BY CATEGORY</b>				
Supplies	860	-	-	-
Purchased Services	5,763	-	-	-
Transfers	126,370	-	-	-
Capital	1,652,879	672,000	1,772,290	832,000
<b>Total Expense</b>	\$ 1,785,872	\$ 672,000	\$ 1,772,290	\$ 832,000

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

160,000 Increase in capital for vehicle purchases based on the replacement schedule.

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

**160,000 Total Change**

## OTHER INFORMATION

- Unfunded Supplements
  - There are no unfunded supplements in this division.

832,000 Equipment Replacement  
832,000 Fleet Replacement

- Capital Projects
  - There are no capital projects associated with this division.



# Vehicle Maintenance

The Vehicle Maintenance Division performs preventive, scheduled and unscheduled maintenance on all City vehicles. The Division is responsible for all vehicle specifications and equipment recommendations. A standard parts inventory is maintained to provide all preventive maintenance parts and some specialized parts to reduce unscheduled downtime on essential equipment. In late 2009, the Thompson R2-J school district ended the maintenance contract with the City and has moved to a standalone facility.

Complete fleet management services include: vehicle specifications, formal bidding and purchasing, outfitting, planning life cycles and preventive maintenance schedules, standardized equipment selection and amortizing replacement funding, and disposing of depreciated and obsolete vehicles and equipment. These services are provided to the following departments or divisions: Police, Facility Maintenance, Parks and Recreation, Streets, Engineering, Traffic, Transit, Building Inspection and Planning.

Maintenance and repair services are provided only to the following departments or divisions: Airport, Meter Readers, Water and Power, Warehouse, Technical Services, Golf, Transit, Storm Drainage, Street Sweeping, Solid Waste and Fire.

Vehicle Maintenance staff consists of two work shifts to provide repair and maintenance service to all vehicles from 7AM – 10PM five days a week. Emergency response is available 24 hours a day, seven days a week.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Vehicle Maintenance (2361, 2362)	Public Works

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Internal Service Fund</b>				
Vehicle Maintenance	3,176,313	2,201,880	997,630	1,082,660
Parts & Inventory	-	-	1,204,250	1,947,850
<b>Total Vehicle Maintenance</b>	<b>\$ 3,176,313</b>	<b>\$ 2,201,880</b>	<b>\$ 2,201,880</b>	<b>\$ 3,030,510</b>

<b>REVENUE</b>				
School District	477,784	-	-	-
Thompson Valley EMS	34,111	50,000	50,000	35,000
Internal Service Charges	2,480,368	2,151,880	2,151,880	3,047,290
Other	2,602	-	-	-
<b>Total Revenue</b>	<b>\$ 2,994,865</b>	<b>\$ 2,201,880</b>	<b>\$ 2,201,880</b>	<b>\$ 3,082,290</b>

<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,112,692	990,570	990,570	1,049,070
Supplies	1,747,995	1,076,500	1,076,500	1,819,170
Purchased Services	203,629	125,620	125,620	126,310
Fixed Charges	10,727	9,190	9,190	10,960
Transfers	101,270	-	-	-
Capital	-	-	-	25,000
<b>Total Expense</b>	<b>\$ 3,176,313</b>	<b>\$ 2,201,880</b>	<b>\$ 2,201,880</b>	<b>\$ 3,030,510</b>

<b>FTE</b>	<b>15.65</b>	<b>13.65</b>	<b>13.65</b>	<b>13.65</b>
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- (1,340) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 24,200 Increase in personal services for insurance benefits based on employee plan choice.
- 12,590 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 244,460 Increase in supplies for projected fuel costs.
- 466,790 Increase in supplies for parts and supplies based on historical experience.
- 4,420 Increase in supplies for motor oils and lubricants based on historical experience.
- 1,990 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.

### 23,520 Core Changes

- 23,050 Personal Services
- (1,300) Purchased Services
- 1,770 Fixed Charges

### 52,000 Funded Supplements

- 27,000 Increase in supplies for vendor supplies based on the increased cost of Automated Vehicle Locator (AVL) components in City vehicles.
- 25,000 Increase in capital for the purchase of an emissions testing machine to meet State regulations.

**830,400 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 associated with this division.

# WATER & POWER

*Loveland Water & Power's mission is to add value while serving the community's utility needs for today and tomorrow by: providing quality customer service; providing reliable service; planning for the future; being environmentally sensitive; offering safe and secure utilities at competitive rates; and, being fiscally responsible.*



Power  
41.26 FTEs

Wastewater  
29.18 FTEs

Water  
44.06 FTEs



# Water & Power

Loveland Water & Power's mission is to add value while serving the community's utility needs for today and tomorrow by:

- Providing quality customer service;
- Providing reliable service;
- Planning for the future;
- Being environmentally sensitive;
- Offering safe and secure utilities at competitive rates; and,
- Being fiscally responsible.

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Provide quality customer service. (GP 18)</b>				
Provide quality customer service. (Residential City Survey)	Rankings relative to other 13 City Services:			
	▪ Reliable Electric Service	1	1	1
	▪ Drinking Water Quality	3	3	3
	▪ Sewer Service	3	3	3
	Average Rating "Loveland delivers reliable electricity."	99	99	100
	Average Rating "Loveland provides quality drinking water."	93	93	94
	Average Rating "Sewer system in Loveland works reliably."	93	93	94
Trust.	% of excellence rating on trustworthy management and employees] 0-9 rating, 9 is excellent.	NS	8.8%	NS
Overall utility.	% of $\geq 9$ rating on overall utility] 0-9 rating, 9 is excellent.	NS	8.5%	NS
Ease of doing business with utility.	% of excellence rating.	NS	70.0%	NS
Meeting the utility needs of business customers.	% of excellence rating.	NS	75.0%	NS
Provide quality customer service.	Compare above measures with Fort Collins and Longmont scores.	99	99	100
<b>Provide reliable and quality utility products and services. (GP 11b, 11c, 11d )</b>				
Provide reliable and quality utility products and services.	Average power outage duration [minutes]. (CAIDI = Customer Average Interruption Duration Index)	56.1	80.0	50.0
	Average # of power interruptions per customer. (SAIFI = System Average Interruption Frequency Index)	0.38	0.35	0.33
	Average # of momentary outages per customer per year. (MAIFI = Momentary Average Interruption Frequency Index)	0.31	0.26	0.20
	Average service availability. (ASAI = Average Service Availability Index)	99.996%	99.992%	99.996%
	# of annual power quality complaints.	50	50	45
	# of annual water quality complaints.	22	25	25
	# of annual minor water violations.	0	0	0
	# of annual major water violations.	0	0	0
	% of Adequate Fire Flow [ISO standards].	100%	100%	100%
	# of annual sewer backups.	14	5	4
	# of annual minor sewer violations.	0	0	0
	# of annual major sewer violations.	0	0	0

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
<b>Plan for the future. (GP 3, 11b, 11c, 11d)</b>				
Plan for the future.	% of system capacity used to meet peak demand:			
	▪ Power	50.9%	53.2%	50.2%
	▪ Water	82.7%	86.7%	88.3%
	▪ Wastewater	82.0%	81.0%	82.0%
<b>Be environmentally responsible. (GP 5, 9)85.2</b>				
Be environmentally responsible.	# of annual in-house CO2 reduction (lbs)	16,180	32,360	40,450
	# of annual residential power per capita usage (kWh/person/year).	3,385	3,451	3,403
	# of annual residential peak day demand [gallons/day/person].	239	244	243
	# of annual residential per capita usage [gallons/person/year].	33,490	37,656	37,077
	# of Wastewater Treatment Plant Discharge Monitoring Report violations.	1	1	0
	# of annual department fleet miles.	323,068	269,339	272,658
	# of annual internal environmental self audits performed.	7	6	1
<b>Offer safe and secure utilities. (GP 8d)</b>				
Offer safe and secure utilities.	# of community accidents involving utility infrastructure.	21	9	10
	# of reportable personnel and vehicular accidents.	18	13	12
	# of reported illegal contacts with key facilities.	6	2	2
<b>Be fiscally responsible while offering competitive rates. (GP 11b, 11c, 11d)</b>				
Be fiscally responsible while offering competitive rates.	% of unaccounted for distribution losses:			
	▪ Power	3.3%	3.3%	3.3%
	▪ Water	13.2%	12.9%	12.3%
	O&M cost per 100 miles.	\$436,859	\$476,413	\$440,475
	% variance of actual O&M expenditures to budgeted expenditures. [( ) = Under Budget]	(6.9%)	0.4%	(5.0%)
	% variance of actual capital expenditures to budgeted expenditures. [( ) = Under Budget]	(33.1%)	(2.6%)	(10.0%)
	Rate comparisons conducted with other utilities.	Yes	Yes	Yes
	# of rate classes available to customers.	14	14	14
<b>Partner with the community. (GP 13, 18)</b>				
Partner with the community.	# of key partnerships:			
	▪ Customer Relations	7	10	12
	▪ Power	8	9	10
	▪ Water	10	10	10
	▪ Wastewater	6	6	8

## Water & Power Department Summary

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>Enterprise Fund</b>							
Water	11,607,599	10,674,390	8,501,500	9,133,880	(14.4%)	44.06	44.06
Raw Water	-	-	2,338,880	6,293,900	-	-	-
Wastewater	8,422,539	6,788,670	6,888,220	12,881,290	89.7%	29.18	29.18
Power	40,229,811	45,463,710	46,155,080	49,141,570	8.1%	41.26	41.26
<b>Total Enterprise Funds</b>	<b>\$ 60,259,949</b>	<b>\$ 62,926,770</b>	<b>\$ 63,883,680</b>	<b>\$ 77,450,640</b>	<b>23.1%</b>	<b>114.50</b>	<b>114.50</b>
<b>REVENUE</b>							
Utility Charges	52,593,280	55,322,100	55,325,060	59,034,950	6.7%		
Utility Other	2,682,381	2,072,470	2,072,470	1,807,340	(12.8%)		
Impact Fees	2,923,989	2,682,540	2,686,840	3,613,220	34.7%		
User Fees	1,801,499	1,780,560	1,780,560	1,561,720	(12.3%)		
Interest	573,849	351,460	351,460	258,990	(26.3%)		
Other	1,734,309	478,300	511,980	525,000	9.8%		
Transfers	18,909,935	18,397,140	18,435,120	19,484,470	5.9%		
<b>Total Revenue</b>	<b>\$ 81,219,242</b>	<b>\$ 81,084,570</b>	<b>\$ 81,163,490</b>	<b>\$ 86,285,690</b>	<b>6.4%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	7,588,871	7,286,820	7,506,190	8,071,370	10.8%		
Supplies	1,232,778	1,438,550	1,455,550	1,529,200	6.3%		
Purchased Services	33,181,315	33,770,210	33,993,870	37,563,990	11.2%		
Fixed Charges	3,047,301	3,230,780	3,674,760	3,957,250	22.5%		
Debt Service	826,283	826,270	826,270	826,270	-		
Transfers	3,539,313	1,751,780	1,820,610	1,820,590	3.9%		
<b>Total Operating</b>	<b>\$ 49,415,861</b>	<b>\$ 48,304,410</b>	<b>\$ 49,277,250</b>	<b>\$ 53,768,670</b>	<b>11.3%</b>		
Capital	10,844,088	14,622,210	15,977,140	23,681,970	62.0%		
<b>Total Capital</b>	<b>\$ 10,844,088</b>	<b>\$ 14,622,210</b>	<b>\$ 15,977,140</b>	<b>\$ 23,681,970</b>	<b>62.0%</b>		
<b>Total Expense</b>	<b>\$ 60,259,949</b>	<b>\$ 62,926,620</b>	<b>\$ 65,254,390</b>	<b>\$ 77,450,640</b>	<b>23.1%</b>		



# Water Utilities

The Water Utilities Division consists of groups and programs responsible for the day-to-day operations, engineering, and management for the Department's two water-related utilities: Water and Wastewater. The Division also provides some support services to the Power Operations Division such as utility locates, inspection, and Geographical Information Systems (GIS).

The following sections comprise the Water Utilities Division:

- **Construction and Inspection** is responsible for locating water, wastewater, storm water and electric utilities and construction inspections for all water, wastewater and electric construction. This section also coordinates small construction projects.
- **Engineering** reviews all new development proposals with respect to water and wastewater design and construction. This section manages the capital projects for both water utilities.
- **Information Technology** operates the Department's computerized drafting and the GIS. The water, wastewater and electric system maps are all maintained and updated by this section. They also are responsible for the Department's information technology needs such as specialized software applications, databases, development and maintenance, survey fieldwork and computer networks.
- **Maintenance and Operations** is comprised of equipment operators who maintain the water transmission and distribution systems and the wastewater collection system. They repair water line leaks, clean treated water tanks, flush fire hydrants and inspect, wash and repair sewer lines and manholes. They manage the backflow prevention/cross-connection control program.
- **Technical Services** provides technicians who maintain and repair all water and wastewater treatment plant controls such as pumps, motors, valves, electrical systems, and electronic components. They also are responsible for all the wastewater lift stations and water pumping stations throughout the City, including the hydro facility.
- **Treatment Operations** provides water treatment and production, wastewater treatment and reclamation, and water quality laboratories, and industrial pretreatment program. Certified plant operators at both plants monitor treatment processes, perform process testing, and notify technicians when equipment needs to be repaired or replaced. Laboratory personnel perform various analyses of the water to insure proper treatment is accomplished.
- **Water Resources** is primarily responsible for the raw water planning, water conservation/efficiency, and water supply activities of the Department. Responsibilities include everything from day-to-day administration of water rights to long-range planning for future water needs. This section works closely with the Loveland Utilities Commission in matters concerning water resources.
- **Water Metering** is responsible for repairing and maintaining water meters, assisting contractors with new water taps, inspecting new lawn irrigation systems, testing meters and providing customer service.
- **Customer Relations** provides a single point of contact and responsible utility solutions to the key partners and commercial customers so they can grow and prosper in our dynamic community.
- **Utility Accounting** is responsible for the annual budget, monthly financial reports, year-end financial processing, daily process of source documents, payroll processing, and tracking projects costs for the Water and Power Utilities. In addition, the Division is responsible for providing accounting and long-range financial planning services for the Public Works and Police departments. This Division will have ongoing interactions with the Loveland Utilities Commission, City Council, and the Citizens' Finance Advisory Committee.
- **Warehouse** responsibilities include storing and delivering inventory items used by all City departments, disposal of obsolete items, oversee non-inventory yard materials (i.e.; transformers), procurement of all overhead and underground utility materials, maintain recycle metal program, purchase and store Power Division specialty tools and conduct a rubber goods testing program to comply with safety requirements for electric line workers. This section will also coordinate fleet replacement and annual safety inspections for the Water and Power utility vehicles.

**DIVISION****DEPARTMENT**

Water Utility

Water &amp; Power

(4510, 4520, 4530, 4544, 4551, 4560, 4561, 4610, 4620, 4630, 4640, 4710, 4720, 4730, 4750 &amp; 4811)

<b>SECTION SUMMARY:</b>	<b>09 Actual</b>	<b>10 Adopted Budget</b>	<b>10 Revised Budget as of June</b>	<b>11 Budget</b>
<b>Water Utility</b>	<b>\$ 11,607,599</b>	<b>\$ 10,674,390</b>	<b>\$ 8,501,500</b>	<b>\$ 9,133,880</b>
<b>REVENUE</b>				
Utility Charges	6,473,177	7,372,640	7,054,330	7,263,110
Utility Other	950,587	786,150	664,240	664,870
Impact Fees	939,250	822,030	651,090	1,095,750
Interest	1,090,201	1,072,180	282,920	187,960
Other	5,174	3,840	3,840	4,040
Transfers	394,029	355,000	28,450	-
<b>Total Revenue</b>	<b>\$ 9,852,418</b>	<b>\$ 10,411,840</b>	<b>\$ 8,684,870</b>	<b>\$ 9,215,730</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	2,839,457	2,877,360	2,934,020	3,135,240
Supplies	692,330	732,510	732,510	738,020
Purchased Services	2,182,162	1,657,940	1,692,400	2,144,920
Fixed Charges	510,679	555,150	555,150	593,820
Debt Service	826,283	826,270	-	-
Transfers	573,237	484,290	535,220	495,200
Capital	3,983,451	3,540,870	2,052,200	2,026,680
<b>Total Expense</b>	<b>\$ 11,607,599</b>	<b>\$ 10,674,390</b>	<b>\$ 8,501,500</b>	<b>\$ 9,133,880</b>
<b>FTE</b>	<b>45.90</b>	<b>44.06</b>	<b>44.06</b>	<b>44.06</b>



## Water Utilities – Administration & General

Admin and General is where the yearly computer purchases, larger computer equipment, and training for the Department is budgeted. Utility Accounting is also part of this division, responsible for the annual budget, monthly financial reports, year-end financial processing, and the daily process of source documents, payroll processing, and tracking of project costs for the Department. This Division has ongoing interactions with the Loveland Utilities Commission, City Council, and the Citizen's Finance Advisory Committee. Customer Relations provides a single point of contact and responsible utility solutions to the key partners and commercial customers.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Admin & General (4510, 4520, 4551, 4560, 4561)	Water & Power

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Total Expense</b>	<b>\$ 1,562,864</b>	<b>\$ 1,472,650</b>	<b>\$ 1,515,710</b>	<b>\$ 1,559,360</b>

### **EXPENSE BY CATEGORY**

Personal Services	335,313	335,660	380,780	381,430
Supplies	16,224	20,460	20,460	16,430
Purchased Services	145,059	125,320	125,320	227,360
Fixed Charges	370,779	425,540	425,440	438,940
Transfer & Contingency	503,039	484,290	535,220	495,200
Capital	191,791	28,500	28,500	-
<b>Total Expense</b>	<b>\$ 1,562,204</b>	<b>\$ 1,419,770</b>	<b>\$ 1,515,720</b>	<b>\$ 1,559,360</b>

<b>FTE</b>	<b>7.29</b>	<b>6.09</b>	<b>6.09</b>	<b>6.09</b>
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## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- 3,850 Increase in personal services for elimination of 4 furlough days.
- 25,920 Increase in personal services for divisional allocation changes between the Water and Wastewater funds.
- 16,000 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- (2,750) Decrease in supplies due to reallocation and decrease in number of computer replacements.
- 40,050 Increase in purchased services for new conservation programs in the Water Resources Program.
- 53,000 Increase in purchased services for new operational interconnects in Water Resources Program.
- 4,020 Increase in purchased services for utilities.
- 12,530 Increase in fixed charges due to increased PILT payment based on the projected revenues.
- 10,910 Increase in transfers for General Fund operating costs.
- (28,500) Decrease in capital based on the capital program.

### 4,560 Core Changes

- (1,280) Supplies
- 4,970 Purchased Services
- 870 Fixed Charges

### - Funded Supplements

- There are no funded supplements in this division.

## **139,590 Total Change**

## **OTHER INFORMATION**

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### - Unfunded Supplements

- There are no unfunded supplements in this division.

### - Equipment Replacement

- There are no equipment replacements in this division.

### - Capital Projects

- There are no capital projects for this division.

# Water Utilities – Source of Supply

Source of Supply (also known as Water Resources) is primarily responsible for the raw water planning, water conservation/efficiency, and water supply activities of the Department. Responsibilities include everything from day-to-day administration of water rights to long-range planning for future water needs. This section works closely with the Loveland Utilities Commission in matters concerning water resources.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Source of Supply (4710)	Water & Power

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Total Expense</b>	<b>\$ 2,364,607</b>	<b>\$ 3,025,270</b>	<b>\$ 739,900</b>	<b>\$ 1,228,700</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	-	-	-	201,350
Supplies	236	3,000	3,000	2,150
Purchased Services	807,620	744,000	736,900	1,025,200
Debt Service	826,283	826,270	-	-
Capital	880,478	1,452,000	-	-
<b>Total Expense</b>	<b>\$ 2,514,616</b>	<b>\$ 3,025,270</b>	<b>\$ 739,900</b>	<b>\$ 1,228,700</b>
<b>FTE</b>	<b>3.16</b>	<b>3.16</b>	<b>3.16</b>	<b>3.16</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 201,350 Increase in personal services for salaries for Water Resources previously reported in the Transmission/Distribution Division.
- 252,000 Increase in purchased services for increased carriage costs for Windy Gap.
- 20,000 Increase in purchased services for increased Ditch Water Assessments.
- (826,270) Decrease in debt service due to charges moved to the Raw Water Fund.
- (1,452,000) Decrease in capital due to capital projects now budgeted in the Raw Water Fund.

### 8,350 Core Changes

- (850) Supplies
- 9,200 Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

**(1,796,570) Total Change**

## OTHER INFORMATION

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- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - There are no equipment replacements in this division.
- Capital Projects
  - There are no capital projects in this division.

## Water Utilities – Transmission Distribution

Transmission Distribution is comprised of equipment operators who maintain the water transmission and distribution systems. They repair water line leaks, clean treated water tanks, and flush fire hydrants. The Warehouse responsibilities include storing and delivering inventory items used by all City departments. Water Metering is responsible for repairing and maintaining water meters, assisting contractors with new taps, and testing meters. Included is Engineering to review all new development proposals. Also included is Information Technology to operate the computerized drafting and GIS, and to take care of the Department's technology needs such as specialized software applications and maintenance. Technical Services is also part of this division, as well as the locating done for water.

DIVISION	DEPARTMENT
Transmission Distribution (4510, 4530, 4544, 4610, 4620, 4630, 4640, 4710, 4750, 4811)	Water & Power

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Total Expense</b>	<b>\$ 4,998,931</b>	<b>\$ 3,591,730</b>	<b>\$ 3,541,850</b>	<b>\$ 3,273,340</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,413,512	1,502,670	1,510,560	1,463,940
Supplies	255,704	250,260	250,260	256,520
Purchased Services	727,949	405,260	435,260	335,780
Fixed Charges	98,939	104,380	104,380	131,590
Transfer & Contingency	63,842	-	-	-
Capital	2,438,990	1,329,160	1,241,390	1,085,510
<b>Total Expense</b>	<b>\$ 4,998,935</b>	<b>\$ 3,591,730</b>	<b>\$ 3,541,850</b>	<b>\$ 3,273,340</b>
<b>FTE</b>	<b>19.28</b>	<b>18.73</b>	<b>18.73</b>	<b>18.73</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- 18,870 Increase in personal services for elimination of 4 furlough days.
- (201,350) Decrease in personal services for reallocation of salaries in Water Resources to the Source of Supply Division.
- 143,750 Increase in personal services for divisional allocation changes between the Water and Wastewater funds.
- (2,100) Decrease in supplies due to reallocation and decrease in number of computer replacements.
- 11,500 Increase in supplies for sand, gravel and asphalt in Water Operations.
- (2,000) Decrease in supplies for tools and equipment in Water Metering.
- (85,000) Decrease in purchased services for reduction in Backflow Prevention Program in Water Operations.
- 20,000 Increase in purchased services for right-of-way permits in Water Operations.
- 27,210 Increase in fixed charges for higher fuel and labor costs through Fleet.
- (243,650) Decrease in capital based on the capital program.

### **(5,620) Core Changes**

- (1,140) Supplies
- (4,480) Purchased Services

### **- Funded Supplements**

- There are no funded supplements in this division.

### **(318,390) Total Change**

## **OTHER INFORMATION**

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### **- Unfunded Supplements**

- There are no unfunded supplements in this division.

### **- Equipment Replacement**

- There are no equipment replacements in this division.

### **1,085,510 Capital Projects**

- 1,085,510 Various projects as detailed in the Capital Program.

## Water Utilities – Treatment

Treatment Operations provides water treatment and production, and water quality laboratories. Certified plant operators monitor treatment processes and testing. Laboratory personnel perform analyses of the water to insure proper treatment is accomplished. Engineering reviews all new development proposals with respect to water design and construction. Technical Services provides technicians who maintain and repair all water treatment plant controls and water pumping stations throughout the city.

DIVISION	DEPARTMENT
Treatment (4510, 4610, 4710, 4720, 4730, 4750)	Water & Power

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Total Expense</b>	<b>\$ 2,323,995</b>	<b>\$ 2,637,720</b>	<b>\$ 2,704,030</b>	<b>\$ 3,072,480</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	1,090,632	1,042,680	1,042,680	1,088,520
Supplies	420,166	458,790	458,790	462,920
Purchased Services	501,705	383,360	394,920	556,580
Fixed Charges	40,962	25,330	25,330	23,290
Transfer & Contingency	6,355	-	-	-
Capital	472,193	727,560	782,310	941,170
<b>Total Expense</b>	<b>\$ 2,532,014</b>	<b>\$ 2,637,720</b>	<b>\$ 2,704,030</b>	<b>\$ 3,072,480</b>
 <b>FTE</b>	 <b>16.17</b>	 <b>16.08</b>	 <b>16.08</b>	 <b>16.08</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 13,250 Increase in personal services for elimination of 4 furlough days.
- 33,870 Increase in personal services for divisional allocation changes between the Water and Wastewater Funds.
- 2,800 Increase in supplies for increase in laboratory supply costs.
- 110,000 Increase in purchased services for repair of Filter Plant #2 at Water Treatment Plant.
- 24,000 Increase in purchased services for removal and hauling of residuals at Water Treatment Plant.
- 27,000 Increase in purchased services for environmental studies in Water Quality reallocated from the Wastewater Fund.
- 11,000 Increase in purchased services for membership fees in Water Quality reallocated from the Wastewater Fund.
- (2,000) Decrease in fixed charges for equipment rental for Water Treatment Plant.
- 213,610 Change in capital based on the capital program.

### 1,230 Core Changes

- (1,280) Personal Services
- 1,330 Supplies
- 1,220 Purchased Services
- (40) Fixed Charges

### - Funded Supplements

- There are no funded supplements in this division.

## 434,760 Total Change

## OTHER INFORMATION

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### - Unfunded Supplements

- There are no unfunded supplements in this division.

### - Equipment Replacement

- There are no equipment replacements in this division.

### 941,170 Capital Projects

- 941,170 Various projects as detailed in the Capital Program.



# Raw Water Utilities

The Raw Water Fund is to account for costs of associated with the planning, acquisition and storing of raw water to supply the City with the water necessary to meet residential and commercial needs.

<b>DIVISION</b>		<b>DEPARTMENT</b>			
Raw Water Utility (4710)		Water & Power			
<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>	
Administration & General	-	-	826,270	826,270	
Source of Supply	-	-	1,512,610	5,467,630	
<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,338,880</b>	<b>\$</b>	<b>6,293,900</b>
<b>REVENUE</b>					
Utility Other	-	-	121,910	78,390	
Impact Fees	-	-	170,940	234,130	
Interest	-	-	789,260	655,670	
Transfers	-	-	673,310	910,780	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,755,420</b>	<b>\$</b>	<b>1,878,970</b>
<b>EXPENSE BY CATEGORY</b>					
Purchased Services	-	-	7,100	7,100	
Debt Service	-	-	826,270	826,270	
<b>Total Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 833,370</b>	<b>\$</b>	<b>833,370</b>
Capital	-	-	1,505,510	5,460,530	
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,510</b>	<b>\$</b>	<b>5,460,530</b>
<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,338,880</b>	<b>\$</b>	<b>6,293,900</b>
<b>FTE</b>	-	-	-	-	

# Raw Water Utilities – Administration & General

Admin and General is where the yearly computer purchases, larger computer equipment, and training for the Department is budgeted. Utility Accounting is also part of this division, responsible for the annual budget, monthly financial reports, year-end financial processing, and the daily process of source documents, payroll processing, and tracking of project costs for the Department. This Division has ongoing interactions with the Loveland Utilities Commission, City Council, and the Citizen's Finance Advisory Commission. Customer Relations provides a single point of contact and responsible utility solutions to the key partners and commercial customers.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Admin & General (4510, 4520, 4551, 4560, 4561)	Water & Power

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Total Expense</b>	\$ -	\$ -	\$ 826,270	\$ 826,270

## EXPENSE BY CATEGORY

Debt Service	-	-	826,270	826,270
<b>Total Expense</b>	\$ -	\$ -	\$ 826,270	\$ 826,270

<b>FTE</b>	-	-	-	-
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

826,270 Increase in debt service due to addition of Raw Water Fund.

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

**826,270 Total Change**

## OTHER INFORMATION

- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - There are no equipment replacements in this division.
- Capital Projects
  - There are no capital projects associated with this division.

# Raw Water Utilities – Source of Supply

Source of Supply (also known as Water Resources) is primarily responsible for the raw water planning, water conservation/efficiency, and water supply activities of the Department. Responsibilities include everything from day-to-day administration of water rights to long-range planning for future water needs. This section works closely with the Loveland Utilities Commission in matters concerning water resources.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Source of Supply (4710)	Water & Power

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Total Expense</b>	\$ -	\$ -	\$ 1,512,610	\$ 5,467,630

## EXPENSE BY CATEGORY

Purchased Services	-	-	7,100	7,100
Capital	-	-	1,505,510	5,460,530
<b>Total Expense</b>	\$ -	\$ -	\$ 1,512,610	\$ 5,467,630

<b>FTE</b>	-	-	-	-
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

7,100 Increase in purchased services due to addition of the Raw Water Fund.  
 5,460,530 Increase in capital based on the Capital Program.

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

**5,467,630 Total Change**

## OTHER INFORMATION

- Unfunded Supplements
    - There are no unfunded supplements in this division.
  - Equipment Replacement
    - There are no equipment replacements in this division.
- 5,460,530 Capital Projects  
 5,460,530 There are no capital projects associated with this division.

# Wastewater Utilities

The Wastewater Utilities Division consists of all groups and programs responsible for the day-to-day operations, engineering, and management for the Department's two water-related utilities: Water and Wastewater. Groups within the Division also provide some support services to the Power Operations Division such as utility locates, inspection, and GIS.

The following sections comprise the Wastewater Utilities Division:

- Construction and Inspection
- Technical Services
- Engineering
- Treatment Operations
- Information Technology
- Water Resources
- Maintenance and Operations
- Water Metering

DIVISION	DEPARTMENT
Wastewater Utility (4510, 4520, 4551, 4560, 4561, 4610, 4620, 4630, 4640, 4710, 4720, 4740, 4750 & 4811)	Water & Power

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Wastewater Utility</b>	<b>\$ 8,422,538</b>	<b>\$ 6,788,670</b>	<b>\$ 6,888,220</b>	<b>\$ 12,881,290</b>
<b>REVENUE</b>				
Utility Charges	6,983,171	7,029,260	7,029,260	7,140,960
Utility Other	30,553	3,650	4,400	5,850
Impact Fees	648,007	460,510	460,510	783,340
Interest	178,298	245,380	245,380	214,090
Other	(3,105)	(2,400)	(3,150)	(3,370)
Transfers	1,142,132	-	9,530	-
<b>Total Revenue</b>	<b>\$ 8,979,056</b>	<b>\$ 7,736,400</b>	<b>\$ 7,745,930</b>	<b>\$ 8,140,870</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	2,028,166	2,051,720	2,094,550	2,402,610
Supplies	223,000	309,820	309,820	289,320
Purchased Services	2,282,392	1,563,970	1,895,070	1,820,020
Fixed Charges	572,359	576,310	576,310	609,380
Transfers / 1% for the Arts	727,051	735,390	742,110	782,110
<b>Total Operating</b>	<b>\$ 5,832,967</b>	<b>\$ 5,237,210</b>	<b>\$ 5,617,860</b>	<b>\$ 5,903,440</b>
Capital	2,589,571	1,551,460	1,270,360	6,977,850
<b>Total Capital</b>	<b>\$ 2,589,571</b>	<b>\$ 1,551,460</b>	<b>\$ 1,270,360</b>	<b>\$ 6,977,850</b>
<b>Total Expense</b>	<b>\$ 8,422,538</b>	<b>\$ 6,788,670</b>	<b>\$ 6,888,220</b>	<b>\$ 12,881,290</b>
			-	
<b>FTE</b>	<b>29.80</b>	<b>29.18</b>	<b>29.18</b>	<b>29.18</b>

# Wastewater Utilities – Administration & General

Admin and General is where the yearly computer purchases, larger computer equipment, and training for the Department is budgeted. Utility Accounting is also part of this division, responsible for the annual budget, monthly financial reports, year-end financial processing, and the daily process of source documents, payroll processing, and tracking of project costs for the Department. This Division has ongoing interactions with the Loveland Utilities Commission, City Council, and the Citizens' Finance Advisory Commission. Customer Relations provides a single point of contact and responsible utility solutions to the key partners and commercial customers.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Admin & General (4510, 4520, 4551, 4560, 4561)	Water & Power

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Total Expense</b>	<b>\$ 1,640,705</b>	<b>\$ 1,619,160</b>	<b>\$ 1,627,840</b>	<b>\$ 1,677,420</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	209,725	201,540	207,370	213,800
Supplies	8,663	11,610	11,610	8,220
Purchased Services	243,955	223,060	223,060	237,480
Fixed Charges	419,655	423,050	423,050	430,310
Transfer & Contingency	665,661	735,390	742,110	782,110
Capital	93,046	24,510	20,640	5,500
<b>Total Expense</b>	<b>\$ 1,640,705</b>	<b>\$ 1,619,160</b>	<b>\$ 1,627,840</b>	<b>\$ 1,677,420</b>
<b>FTE</b>	<b>4.11</b>	<b>3.82</b>	<b>3.82</b>	<b>3.82</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 2,000 Increase in personal services for elimination of 4 furlough days.
- 11,000 Increase in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- (1,620) Decrease in supplies for computer replacements.
- 11,000 Increase in purchased services for annual software upgrades.
- 4,340 Increase in purchased services for travel and training.
- 40,000 Increase in transfers for installment repayment to Raw Water Fund for the loan payment to the Wastewater Enterprise.
- 6,700 Increase in fixed costs for the PILT payment based on the revenue projections.
- (19,010) Decrease in capital based on the capital program.

### 3,850 Core Changes

- (740) Personal Services
- (1,770) Supplies
- (920) Purchased Services
- 7,260 Fixed Charges
- 20 Transfer & Contingency

### - Funded Supplements

- There are no funded supplements for this division.

## 58,260 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.

### 5,500 Capital Projects

- 5,500 Various projects as detailed in the Capital Program.

# Wastewater Utilities – Collection

Collection is comprised of equipment operators who maintain the wastewater collection systems. They inspect, wash, and repair sewer lines and manholes. Included is Engineering to review all new development proposals. Also included is Information Technology to operate the computerized drafting and GIS, and to take care of the Department's IT needs such as specialized software applications and maintenance. Technical Services is also part of this division, responsible for the wastewater lift stations throughout the City.

DIVISION	DEPARTMENT
Collection (4510, 4610, 4620, 4630, 4640, 4710, 4750, 4811)	Water & Power

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Total Expense</b>	\$ 2,062,904	\$ 2,127,990	\$ 2,203,910	\$ 2,820,890
<b>EXPENSE BY CATEGORY</b>				
Personal Services	732,192	776,470	824,360	829,060
Supplies	70,038	99,510	99,510	85,530
Purchased Services	452,698	288,510	587,310	377,560
Fixed Charges	133,182	128,550	128,550	150,680
Transfers / 1% for the Arts	8,848	-	-	-
Capital	665,947	834,950	564,180	1,378,060
<b>Total Expense</b>	\$ 2,062,904	\$ 2,127,990	\$ 2,203,910	\$ 2,820,890
<b>FTE</b>	<b>10.98</b>	<b>10.73</b>	<b>10.73</b>	<b>10.73</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 9,000 Increase in personal services for elimination of 4 furlough days.
- 42,830 Increase in personal services for divisional allocation changes between the Water and Wastewater Funds.
- (13,600) Decrease in parts and supplies for sand, gravel and asphalt in Water Operations.
- 100,000 Increase in purchased services for sewer manhole rehabilitation program.
- (10,000) Decrease in purchased services for sewer camera imaging program.
- (9,500) Decrease in fixed costs for insurance deductibles in Water Operations.
- 31,630 Increase in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.
- 543,110 Increase in capital based on the capital program.

### (570) Core Changes

- 760 Personal Services
- (380) Supplies
- (950) Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

**692,900 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.

1,378,060 Capital Projects  
1,378,060 Various projects as detailed in the Capital Program.



# Wastewater Utilities – Treatment

Treatment Operations provides wastewater treatment and reclamation, and water quality laboratories, and the industrial pretreatment program. Certified plant operators monitor treatment processes and testing. Engineering reviews all new development proposals with respect to wastewater design and construction. Technical Services provides technicians who maintain and repair all wastewater treatment plant controls and wastewater lift stations throughout the City.

DIVISION	DEPARTMENT
Treatment (4510, 4551, 4610, 4710, 4720, 4740, 4750)	Water & Power

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Total Expense</b>	<b>\$ 4,726,331</b>	<b>\$ 3,041,520</b>	<b>\$ 3,056,470</b>	<b>\$ 8,382,980</b>

## EXPENSE BY CATEGORY

Personal Services	1,086,249	1,073,710	1,062,820	1,359,750
Supplies	144,299	198,700	198,700	195,570
Purchased Services	1,593,140	1,052,400	1,084,700	1,204,980
Fixed Charges	19,522	24,710	24,710	28,390
Transfers / 1% for the Arts	52,543	-	-	-
Capital	1,830,578	692,000	685,540	5,594,290
<b>Total Expense</b>	<b>\$ 4,726,331</b>	<b>\$ 3,041,520</b>	<b>\$ 3,056,470</b>	<b>\$ 8,382,980</b>

<b>FTE</b>	<b>14.71</b>	<b>14.63</b>	<b>14.63</b>	<b>14.63</b>
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

11,000	Increase in personal services for elimination of 4 furlough days.
275,040	Increase in personal services for divisional allocation changes between the Water and Wastewater Funds.
3,090	Increase in supplies due to reallocation of computer replacements.
(7,200)	Decrease in supplies for laboratory supplies for Water Quality Program.
130,000	Increase in purchased services for new wastewater permit parameters.
(32,000)	Decrease in purchased services for environmental studies reallocated to the Water Enterprise Fund.
50,000	Increase in purchased services for utilities at Wastewater Treatment Plant.
3,680	Increase in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.
4,902,290	Increase in capital based on the capital program.
5,560	<u>Core Changes</u>
980	Supplies
4,580	Purchased Services
-	<u>Funded Supplements</u>
-	There are no funded supplements in this division.

**5,341,460 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.

4,902,290 Capital Projects

4,902,290 Various projects as detailed in the Capital Program.

# Power Utilities

The Power Operations Division maintains the City of Loveland's electric distribution system. In 2008, the average service availability for the system was 99.9942%. The City is a retail distributor of electricity to 32,079 customers in and around Loveland, as well as a wholesale distributor of electricity to Xcel Energy. Loveland residents pay the third lowest rates in the state for their electricity. Loveland owns and maintains the distribution system as well as a small hydroelectric generating plant in the Big Thompson Canyon.

Over 99% of our electricity is purchased from Platte River Power Authority (PRPA). The municipalities of Estes Park, Fort Collins, Longmont and Loveland formed PRPA in 1973 to manage and operate the transmission and generation system. In 2008, the electricity consumed by the four cities was generated by the following sources; 73% coal, 20% hydroelectric, 2% natural gas, 4% other and 1% wind.

The Power Operations Division operates and maintains the electric utility system. The division plans, designs, and builds the system improvements needed to meet our customer's electrical needs at the lowest possible cost while providing a high level of reliability. In 2008, the Division designed and constructed approximately \$2,900,000 in projects. In 2009, the Division anticipates designing and constructing over \$3,500,000 in distribution system improvement and expansion projects.

<b>DIVISION</b>		<b>DEPARTMENT</b>		
Power Utility (4510, 4520, 4530, 4543, 4551, 4560, 4562, 4610, 4620, 4630, 4810, 4811-12, 4820, 4830, 4850)		Water & Power		
<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Power Utility</b>	<b>\$ 40,229,810</b>	<b>\$ 45,463,710</b>	<b>\$ 47,525,790</b>	<b>\$ 49,141,570</b>
<b>REVENUE</b>				
Utility Charges	39,139,083	40,920,200	40,920,200	44,115,100
Utility Other	1,575,023	1,148,520	1,148,520	1,172,050
Impact Fees	1,471,147	1,400,000	1,400,000	1,500,000
User Fees	532,850	463,000	463,000	504,000
Interest	729,290	350,020	350,020	256,800
Other	151,397	127,300	(2,850)	17,700
Transfers	225,290	183,900	251,860	183,900
<b>Total Revenue</b>	<b>\$ 43,824,080</b>	<b>\$ 44,592,940</b>	<b>\$ 44,530,750</b>	<b>\$ 47,749,550</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	2,721,248	2,357,890	2,477,220	2,533,520
Supplies	317,448	396,220	413,220	501,860
Purchased Services	28,716,761	30,548,300	30,548,300	33,591,950
Fixed Charges	1,964,263	2,099,320	2,543,300	2,754,050
Transfers	2,239,025	532,100	543,280	543,280
<b>Total Operating</b>	<b>\$ 35,958,745</b>	<b>\$ 35,933,830</b>	<b>\$ 36,525,320</b>	<b>\$ 39,924,660</b>
Capital	4,271,066	9,529,880	11,000,470	9,216,910
<b>Total Capital</b>	<b>\$ 4,271,066</b>	<b>\$ 9,529,880</b>	<b>\$ 11,000,470</b>	<b>\$ 9,216,910</b>
<b>Total Expense</b>	<b>\$ 40,229,810</b>	<b>\$ 45,463,710</b>	<b>\$ 47,525,790</b>	<b>\$ 49,141,570</b>
<b>FTE</b>	<b>47.80</b>	<b>41.26</b>	<b>41.26</b>	<b>41.26</b>

# Power Utilities – Administration and General

Administration and General is where the yearly computer purchases, larger computer equipment, and training for the Department is budgeted. Utility Accounting is also part of this division, responsible for the annual budget, monthly financial reports, year-end financial processing, and the daily process of source documents, payroll processing, and tracking of project costs for the Department. This Division has ongoing interactions with the Loveland Utilities Commission, City Council, and the Citizen's Finance Advisory Committee. Customer Relations provides a single point of contact and responsible utility solutions to the key partners and commercial customers.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Admin & General (4510, 4520, 4551, 4560, 4561)	Water & Power

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Total Expense</b>	<b>\$ 33,104,569</b>	<b>\$ 33,032,650</b>	<b>\$ 33,662,750</b>	<b>\$ 36,782,610</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	602,895	500,510	705,440	752,220
Supplies	30,874	32,610	32,610	43,080
Purchased Services	28,034,379	29,861,430	29,846,430	32,793,540
Fixed Charges	1,953,603	2,012,140	2,456,120	2,650,490
Transfers	2,239,025	532,100	543,280	543,280
Capital	243,794	93,860	78,860	-
<b>Total Expense</b>	<b>\$ 33,104,569</b>	<b>\$ 33,032,650</b>	<b>\$ 33,662,740</b>	<b>\$ 36,782,610</b>
<b>FTE</b>	<b>17.04</b>	<b>15.17</b>	<b>6.63</b>	<b>7.05</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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- 15,010 Increase in personal services for elimination of 4 furlough days.
- 293,190 Increase in personal services for divisional allocation changes.
- (6,000) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
- 19,080 Increase in supplies for power energy efficiency programs.
- (2,440) Decrease in supplies for reallocation and decrease in number of computer replacements.
- 6,630 Increase in supplies for amount allocated to Administrative for the Electric Metering Program.
- 2,502,000 Increase in purchased services for purchased power based on projected usage and increase wholesale rates from the Platte River Power Authority.
- 430,520 Increase in purchased services for energy efficiency programs.
- 10,000 Increase in purchased services for Rocky Mountain Innovation Initiative contribution.
- 18,550 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 2,370 Increase in fixed costs for vehicle maintenance based on projected fuel and maintenance costs.
- 192,000 Increase in fixed costs for the PILT payment based on the revenue projections.
- 160,380 Increase in transfers for services rendered previously capitalized now budgeted under Administrative Division.
- (93,860) Decrease in capital based on the Capital Program.

### 202,530 Core Changes

- (50,490) Personal Services
- (12,800) Supplies
- (28,960) Purchased Services
- 443,980 Fixed Charges
- (149,200) Transfer & Contingency

### - Funded Supplements

- There are no funded supplements in this division.

## **3,749,960 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 associated with this division.

# Power Utilities – Distribution Operations & Maintenance

The Power Operations Division maintains the City of Loveland's electric distribution system. The City is a retail distributor of electricity in and around Loveland, as well as a wholesale distributor to Xcel Energy. Over 99% of our electricity is purchased from Platte River Power Authority (PRPA). This division operates and maintains the electric utility system by planning, designing and building system improvements.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Distribution O&M (4510, 4530, 4543, 4551, 4620, 4630, 4810, 4811, 4812, 4820, 4830, 4850)	Water & Power

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Total Expense</b>	<b>\$ 7,013,873</b>	<b>\$ 12,295,350</b>	<b>\$ 13,653,700</b>	<b>\$ 12,094,970</b>

## EXPENSE BY CATEGORY

Personal Services	2,049,346	1,840,820	1,681,610	1,708,180
Supplies	273,648	359,120	376,090	436,380
Purchased Services	653,964	679,100	694,100	745,800
Fixed Charges	9,643	85,790	85,790	93,200
Capital	4,027,271	9,330,520	10,816,110	9,111,410
<b>Total Expense</b>	<b>\$ 7,013,873</b>	<b>\$ 12,295,350</b>	<b>\$ 13,653,700</b>	<b>\$ 12,094,970</b>

<b>FTE</b>	<b>30.58</b>	<b>25.91</b>	<b>33.63</b>	<b>33.31</b>
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## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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- 45,450 Increase in personal services for elimination of 4 furlough days.
- (206,450) Decrease in personal services for divisional allocation changes.
- 47,153 Increase in personal services to reclass an Electrical Engineer position to a Senior Electrical Engineer position.
- (20,080) Decrease in supplies for reallocation and decrease in number of computer replacements.
- 104,210 Increase in supplies for replacement radios for the line crew.
- (3,250) Decrease in supplies for the amount transferred to the Hydro Division.
- 70,720 Increase in purchased services for tree trimming services.
- (3,310) Decrease in purchased services for amount allocated to Distribution for Power Operations and Hydro divisions.
- (18,550) Decrease in purchased services for general liability previously capitalized under the Distribution Division, now budgeted under Administrative Division.
- 7,410 Increase in fixed costs for vehicle maintenance based on projected fuel and maintenance costs.
- (219,110) Decrease in capital based on the capital program.

(4,573) Core Changes

- (18,793) Personal Services
- (3,620) Supplies
- 17,840 Purchased Services

- Funded Supplements

- There are no funded supplements in this division.

**(200,380) 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.

9,111,410 Capital Projects

- 9,111,410 Various projects in the capital program.

# Power Utilities – Hydroelectric Generation

Hydroelectric Generation is currently under the Technical Services Section. The Hydro budget is used to fund the maintenance and repair of the Idlewilde Dam, a small hydroelectric generating plant in the Big Thompson Canyon. Technical Services also maintains the pipe line that feeds the Hydro Plant.

DIVISION	DEPARTMENT
Hydro (4510, 4850)	Water & Power

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
<b>Total Expense</b>	\$ 111,368	\$ 135,710	\$ 209,350	\$ 263,990

## EXPENSE BY CATEGORY

Personal Services	69,007	16,560	90,170	73,120
Supplies	12,925	4,490	4,520	22,400
Purchased Services	28,418	7,770	7,770	52,610
Fixed Charges	1,018	1,390	1,390	10,360
Capital	-	105,500	105,500	105,500
<b>Total Expense</b>	\$ 111,368	\$ 135,710	\$ 209,350	\$ 263,990
<b>FTE</b>	<b>0.18</b>	<b>0.18</b>	<b>1.00</b>	<b>0.90</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 1,220 Increase in personal services for elimination of 4 furlough days.
- 55,340 Increase in personal services for divisional allocation changes.
- 3,250 Increase in supplies for parts at the hydro-generation plant for cost reallocated from the Distribution Division.
- 42,860 Increase in purchased services for professional services at the hydroelectric generation plant.
- 8,970 Increase in fixed costs for vehicle maintenance based on projected fuel costs and maintenance costs.

### 16,640 Core Changes

- 14,660 Supplies
- 1,980 Purchased Services

### - Funded Supplements

- There are no funded supplements in this division.

**128,280 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.

105,500 Capital Projects

105,500 Various projects in the capital program.

# OTHER

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

City Services

0.00 FTEs

Community Support

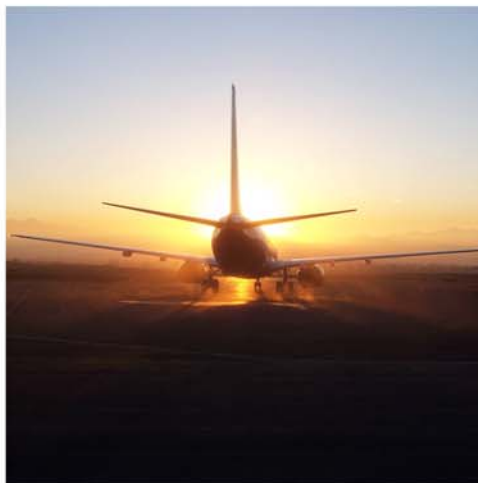
0.00 FTEs

Airport

5.00 FTEs

General Improvement District #1

0.00 FTEs



Loveland Larimer Building

Authority

2.00 FTEs

Special Improvement District #1

0.00 FTEs

Loveland Urban Renewal

Authority

0.00 FTEs

## *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, funding for the Loveland Center for Business Development, and the City's contribution to the Fort Collins-Loveland Municipal Airport. Funding is also included for approved economic development incentive agreements and funding for economic development incentives which the Council budgets for annually and allocates on a case-by-case basis. The 2011 budget for this account remains at the \$350,000 established by Council policy in previous years.

<b>Non-Departmental Summary</b>							
	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>General Fund</b>							
City Services	6,368,806	5,022,530	7,760,690	5,722,050	13.9%	-	-
Community Support	502,829	472,100	472,100	477,100	1.1%	-	-
<b>Total Expense</b>	<b>\$ 6,871,635</b>	<b>\$ 5,494,630</b>	<b>\$ 8,232,790</b>	<b>\$ 6,199,150</b>	<b>12.8%</b>	<b>-</b>	<b>-</b>
<b>REVENUE</b>							
Taxes	42,298,626	42,143,870	42,143,870	44,189,780	4.9%		
Licenses & Permits	32,714	26,100	26,100	30,100	15.3%		
Intergovernmental	191,992	70,000	70,000	100,000	42.9%		
Charges for Service	301,460	202,980	202,980	104,370	(48.6%)		
Interest	677,070	520,680	520,680	439,070	(15.7%)		
Other	4,354,521	4,119,080	4,119,080	4,264,170	3.5%		
Transfers	2,971,333	2,019,210	2,059,840	2,059,840	2.0%		
<b>Total Revenue</b>	<b>\$ 50,827,716</b>	<b>\$ 49,101,920</b>	<b>\$ 49,142,550</b>	<b>\$ 51,187,330</b>	<b>4.2%</b>		
<b>EXPENSE BY CATEGORY</b>							
Personal Services	3,980	-	-	-	-		
Supplies	27,266	52,200	37,700	35,500	(32.0%)		
Purchased Services	1,177,748	1,279,180	1,259,140	1,278,180	(0.1%)		
Fixed Charges	504,851	353,500	762,370	352,400	(0.3%)		
Transfers	5,125,445	3,809,750	6,173,580	4,533,070	19.0%		
Capital	32,345	-	-	-	-		
<b>Total Expense</b>	<b>\$ 6,871,635</b>	<b>\$ 5,494,630</b>	<b>\$ 8,232,790</b>	<b>\$ 6,199,150</b>	<b>12.8%</b>		

## City Services

The City Services Division is used to budget for City costs that cannot be attributed to a specific department and for transfers from the General Fund to other funds. The transfers are primarily capital in nature. Examples of items included in the purchased services accounts are funding for citywide dues to national and state associations, such as the National League of Cities and the Colorado Municipal League; professional services for special projects that may occur during the year; and funding for the fireworks and Fourth of July celebration; printing costs for the Council agenda packets and legal notices; the citywide drug testing program; and other purchased services of a citywide nature. Also included in the fixed charges category is the Council Incentive Program. Annually, this Program is funded at \$350,000, with the remaining balance re-appropriated in the following year. Council reviews and approves incentive packages to businesses on a case-by-case basis.

Within the transfer accounts, the transfer to Capital Projects Fund is for the General Fund portion of the Transportation Program and Street Rehabilitation Program, and any other General Fund capital projects. A transfer to the Water & Power Utilities is also budgeted to pay for the General Fund's share of utility billing costs since the Transportation Fee is collected through the utility bills and for PIF and SIF fee waivers for Habitat for Humanity to construct six houses, transfers to the Fire and Recreation CEF funds for the payment on the inter-fund loan, and the General Fund allocation for unemployment claims are transferred to the Risk & Insurance Fund.

**DIVISION**

City Services (5502)

**DEPARTMENT**

Non-Departmental

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>City Services</b>	<b>\$ 6,368,806</b>	<b>\$ 5,022,530</b>	<b>\$ 7,760,690</b>	<b>\$ 5,722,050</b>
<b>REVENUE</b>				
Property Tax	7,716,065	7,707,960	7,707,960	7,713,860
Specific Ownership Tax	634,223	650,000	650,000	600,000
Sales Tax	29,113,370	29,150,020	29,150,020	30,315,800
Use Tax Auto	1,954,971	1,908,900	1,908,900	2,000,000
Use Tax Building	1,096,346	944,670	944,670	1,801,120
Franchise Tax	1,528,821	1,520,000	1,520,000	1,520,000
Other Tax	254,830	262,320	262,320	239,000
Licenses & Permits	32,714	26,100	26,100	30,100
State Severance Tax	179,142	70,000	70,000	100,000
State Grant	12,850	-	-	-
Charges for Service	287,582	191,700	191,700	91,450
Community Building Use	13,878	11,280	11,280	12,920
Interest	677,070	520,680	520,680	439,070
other misc	545,950	150,000	150,000	50,000
PILT - Water Fund	373,252	423,260	423,260	454,570
PILT - Wastewater Fund	418,990	421,760	421,760	428,460
PILT - Stormwater Fund	251,122	234,170	234,170	234,170
PILT - Power Fund	2,313,478	2,454,000	2,454,000	2,646,000
PILT - Golf Fund	106,069	112,860	112,860	123,200
PILT - Solid Waste Fund	345,660	323,030	323,030	327,770
Op. Exp. Trf. - Water Fund	503,040	484,290	495,200	495,200
Op. Exp. Trf. - Wastewater Fund	340,660	380,390	387,110	387,110
Op. Exp. Trf. - Stormwater Fund	155,040	267,190	279,010	279,010
Op. Exp. Trf. - Power Fund	1,086,950	532,100	543,280	543,280
Op. Exp. Trf. - Golf Fund	176,850	207,760	207,760	207,760
Op. Exp. Trf. - Vehicle Mnt. Fund	101,270	-	-	-
Op. Exp. Trf. - Solid Waste Fund	247,540	147,480	147,480	147,480
Transfer from Risk Fund	359,983	-	-	-
<b>Total Revenue</b>	<b>\$ 50,827,716</b>	<b>\$ 49,101,920</b>	<b>\$ 49,142,550</b>	<b>\$ 51,187,330</b>
<b>EXPENSE BY CATEGORY</b>				
Personal Services	355	-	-	-
Supplies	27,266	52,200	37,700	35,500
Purchased Services	678,544	807,080	787,040	801,080
Fixed Charges	504,851	353,500	762,370	352,400
Transfers	5,125,445	3,809,750	6,173,580	4,533,070
Capital	32,345	-	-	-
<b>Total Expense</b>	<b>\$ 6,368,806</b>	<b>\$ 5,022,530</b>	<b>\$ 7,760,690</b>	<b>\$ 5,722,050</b>

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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

## **OTHER INFORMATION**

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- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Equipment replacement section applies only to General Fund divisions.
- Capital Projects
  - There are no capital projects associated with this division.

# Community Support

The Community Support Division is used to budget for City contributions to outside agencies and the City's Food Sales Tax and Utility Rebate Program. The following agencies and associated funds included within this budget are shown below:

DIVISION	DEPARTMENT
Community Support (5505)	Non-Departmental

SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget
Community Support	\$ 502,829	\$ 472,100	\$ 472,100	\$ 477,100

## EXPENSE BY CATEGORY

Personal Services	3,625	-	-	-
Purchased Services	499,204	472,100	472,100	477,100
<b>Total Expense</b>	<b>\$ 502,829</b>	<b>\$ 472,100</b>	<b>\$ 472,100</b>	<b>\$ 477,100</b>

## ORGANIZATION

Loveland Ctr. for Business Dev.	130,100	130,100	130,100	130,100
Engaging Loveland	36,850	-	-	-
RMII Business Incubator	-	10,000	10,000	10,000
Joint Projects with Chamber of Comm.	32,000	37,000	37,000	37,000
School Crossing Guards	59,954	60,000	60,000	65,000
Ft Collins-Lvld Municipal Airport	85,000	85,000	85,000	85,000

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

5,000 Increase in purchased services for a crossing guard at the new Ponderosa Elementary School.

### - Core Changes

- There are no core changes in this division.

### - Funded Supplements

- There are no funded supplements for this division.

**5,000 Total Change**

## OTHER INFORMATION

### - Unfunded Supplements

- There are no unfunded supplements in this division.

### - Equipment Replacement

- There is no equipment scheduled for replacement in this division.

### - Capital Projects

- There are no capital projects associated with this division.



## *Other Entities*

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

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

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

# Airport

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

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

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

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

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

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

Outcome	Performance Measure	2009 Actual	2010 Revised	2011 Projected
Become self-sufficient by 2010.	% increase in fuel sales.	(46%)	5%	5%
	% increase in operating revenue.	(8%)	10%	10%
	% increase in ground rental income.	13%	5%	5%

# Airport

		'10 Revised '10 Adopted Budget as of		'11 Budget / '10 Adopted	'10	'11
	'09 Actual	Budget	June	'11 Budget	% Change	FTE
<b>Airport</b>	<b>\$ 2,929,974</b>	<b>\$ 1,928,600</b>	<b>\$ 2,181,400</b>	<b>\$ 1,943,390</b>	<b>0.8%</b>	<b>5.00</b>

## REVENUE

<b>Beginning Balance</b>	<b>\$ 984,826</b>	<b>\$ 734,150</b>	<b>\$ 943,970</b>	<b>\$ 1,067,120</b>		
Airport Revenue	774,925	835,900	835,900	910,900	9.0%	
Intergovernmental	2,081,680	1,420,000	1,440,150	1,420,000	-	
Interest	32,508	28,500	28,500	21,340	(25.1%)	
<b>Total Revenue</b>	<b>\$ 2,889,113</b>	<b>\$ 2,284,400</b>	<b>\$ 2,304,550</b>	<b>\$ 2,352,240</b>	<b>3.0%</b>	
<b>Total Resources</b>	<b>\$ 3,873,939</b>	<b>\$ 3,018,550</b>	<b>\$ 3,248,520</b>	<b>\$ 3,419,360</b>		

## EXPENSE BY CATEGORY

Personal Services	382,985	377,350	406,650	381,040	1.0%	
Supplies	55,194	27,100	27,100	27,100	-	
Purchased Services	244,427	244,620	462,620	255,400	4.4%	
Fixed Charges	53,003	62,530	62,530	62,850	0.5%	
Debt Service	18,371	-	-	-	-	
Capital	2,175,994	1,217,000	1,222,500	1,217,000	-	
<b>Total Expense</b>	<b>\$ 2,929,974</b>	<b>\$ 1,928,600</b>	<b>\$ 2,181,400</b>	<b>\$ 1,943,390</b>	<b>0.8%</b>	

**Ending Balance                \$ 943,965    \$ 1,089,950    \$ 1,067,120    \$ 1,475,970**

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

- (540) Decrease in personal services for workers' compensation due to the allocation of the City's cost based on the Department's experience rating and forecasted liability costs.
- 4,230 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.
- 10,000 Increase in purchased services for external audit costs.
- 780 Increase in purchased services for general liability costs based on the Division's historical experience and forecasted liability costs.
- 320 Increase in fixed costs for vehicle maintenance based on projected maintenance and fuel costs.
- Core Changes
  - There are no core changes for this division.
- Funded Supplements
  - There are no recommended supplements for this division.

**14,790 Total Change**

## OTHER INFORMATION

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- Unfunded Supplements

- There are no unfunded supplements in this division.

- Equipment Replacement

- Equipment replacement section applies only to General Fund divisions.

1,217,000 Capital Projects

1,217,000 Airport Improvements

# 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.

## General Improvement District #1

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>GID #1</b>	\$ 107,534	\$ 24,500	\$ 24,500	\$ 24,500	-	-	-
<b>REVENUE</b>							
<b>Beginning Balance</b>	\$ 69,479	\$ 51,380	\$ 3,880	\$ 17,560			
Interest on Investments	3,880	350	350	350	-		
Real Property	38,051	37,830	37,830	32,960	(12.9%)		
<b>Total Revenue</b>	\$ 41,931	\$ 38,180	\$ 38,180	\$ 33,310	(12.8%)		
<b>Total Resources</b>	\$ 111,410	\$ 89,560	\$ 42,060	\$ 50,870			
<b>EXPENSE BY CATEGORY</b>							
Supplies	-	2,000	2,000	2,000	-		
Purchased Services	107,534	22,500	22,500	22,500	-		
<b>Total Expense</b>	\$ 107,534	\$ 24,500	\$ 24,500	\$ 24,500	-		
<b>Ending Balance</b>	\$ 3,876	\$ 65,060	\$ 17,560	\$ 26,370			

### CHANGES COMPARED TO PRIOR YEAR ADOPTED

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

### OTHER INFORMATION

- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Equipment replacement section applies only to General Fund divisions.
- Capital Projects
  - There are no capital projects associated with this division.

# Loveland Larimer Building Authority

The Loveland Larimer Building Authority was created to construct and operate the new Police & Courts Building located at Monroe Avenue and 10<sup>th</sup> Street. This will be the fifth 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 Maintenance 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 Building Authority

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
Building Operations	454,035	454,960	454,960	456,610	0.4%	2.00	2.00
Grounds Maintenance	13,036	14,250	14,250	14,250	-	-	-
<b>Total Expense</b>	<b>\$ 467,071</b>	<b>\$ 469,210</b>	<b>\$ 469,210</b>	<b>\$ 470,860</b>	<b>0.4%</b>	<b>2.00</b>	<b>2.00</b>

### REVENUE

Larimer County Contribution	92,620	92,620	92,620	94,170	1.7%
Transfer from General Fund	374,451	376,590	376,590	376,690	0.0%
<b>Total Revenue</b>	<b>\$ 467,071</b>	<b>\$ 469,210</b>	<b>\$ 469,210</b>	<b>\$ 470,860</b>	<b>0.4%</b>

### EXPENSE BY CATEGORY

Personal Services	127,325	127,520	127,520	129,170	1.3%
Supplies	8,244	1,250	2,500	2,500	100.0%
Purchased Services	307,878	340,440	339,190	339,190	(0.4%)
Fixed Charges	23,624	-	-	-	-
<b>Total Expense</b>	<b>\$ 467,071</b>	<b>\$ 469,210</b>	<b>\$ 469,210</b>	<b>\$ 470,860</b>	<b>0.4%</b>

### CHANGES COMPARED TO PRIOR YEAR ADOPTED

1,650 Increase in personal services due to the discontinuation of furlough days for the city employees in 2011.

- Core Changes

1,250 Supplies

(1,250) Purchased Services

- Funded Supplements

- There are no funded supplements in this division.

**1,650 Total Change**

## OTHER INFORMATION

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- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Equipment replacement section applies only to General Fund divisions.
- Capital Projects
  - There are no capital projects associated with this division.

# Special Improvement District #1

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

## Special Improvement District #1

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
<b>SID #1</b>	<b>\$1,329,058</b>	<b>\$ 730,860</b>	<b>\$ 730,860</b>	<b>\$ 774,400</b>	<b>6.0%</b>	<b>-</b>	<b>-</b>

### REVENUE

<b>Beginning Balance</b>	<b>\$565,950</b>	<b>\$589,950</b>	<b>\$529,270</b>	<b>\$607,610</b>	
Assessments	814,892	789,400	789,400	690,000	(12.6%)
Interest	35,365	19,800	19,800	19,800	-
Unclassified Revenue	2,011	-	-	1,400	
<b>Total Revenue</b>	<b>\$1,292,380</b>	<b>\$ 809,200</b>	<b>\$ 809,200</b>	<b>\$ 711,200</b>	<b>(12.1%)</b>
<b>Total Resources</b>	<b>\$1,858,330</b>	<b>\$1,399,150</b>	<b>\$1,338,470</b>	<b>\$1,318,810</b>	

### EXPENSE BY CATEGORY

Purchased Services	11,470	-	-	10,000	-
Debt Service	1,317,588	730,860	730,860	764,400	4.6%
<b>Total Expense</b>	<b>\$1,329,058</b>	<b>\$ 730,860</b>	<b>\$ 730,860</b>	<b>\$ 774,400</b>	<b>6.0%</b>
<b>Ending Balance</b>	<b>\$ 529,272</b>	<b>\$ 668,290</b>	<b>\$ 607,610</b>	<b>\$ 544,410</b>	

### CHANGES COMPARED TO PRIOR YEAR ADOPTED

- 10,000 Increase in purchased services for administrative costs.
- 33,540 Increase in debt service cost based on the bond repayment schedules.

#### - Core Changes

- There are no core changes in this division.

#### - Funded Supplements

- There are no funded supplements in this division.

**43,540 Total Change**

### OTHER INFORMATION

#### - Unfunded Supplements

- There are no unfunded supplements in this division.

#### - Equipment Replacement

- Equipment replacement section applies only to General Fund divisions.

#### - Capital Projects

- There are no capital projects associated with this division.



# Loveland Urban Renewal Authority

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

## Loveland Urban Renewal Authority

	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	'11 Budget / '10 Adopted % Change	'10 FTE	'11 FTE
Downtown	5,976	6,240	6,240	49,370	691.2%	-	-
Finley Block	159,727	151,970	151,970	156,980	3.3%	-	-
U.S. 34 Crossroads	9,848,265	10,887,000	10,887,000	11,283,380	3.6%	-	-
Facade Grant	59,000	-	-	-	-	-	-
<b>Total Expense</b>	<b>\$10,072,968</b>	<b>\$11,045,210</b>	<b>\$11,045,210</b>	<b>\$11,489,730</b>	<b>4.0%</b>	<b>-</b>	<b>-</b>

### REVENUE

<b>Beginning Balance</b>	<b>\$ 1,544,280</b>	<b>\$ 135,530</b>	<b>\$ 1,384,640</b>	<b>\$ 1,422,440</b>			
Property Tax Increment	9,906,326	11,045,210	11,045,210	11,489,730	4.0%		
Interest	7,006	37,800	37,800	-	(100.0%)		
Other Revenue	8,156	-	-	-	-		
<b>Total Revenue</b>	<b>\$ 9,913,332</b>	<b>\$11,083,010</b>	<b>\$11,083,010</b>	<b>\$11,489,730</b>	<b>3.7%</b>		
<b>Total Resources</b>	<b>\$11,457,612</b>	<b>\$11,218,540</b>	<b>\$12,467,650</b>	<b>\$12,912,170</b>			

### EXPENSE BY CATEGORY

Purchased Services	155,976	56,240	56,240	99,370	76.7%		
Fixed Charges	845,312	829,700	829,700	908,220	9.5%		
Debt Service	9,012,680	10,159,270	10,159,270	10,482,140	3.2%		
Capital	59,000	-	-	-	-		
<b>Total Expense</b>	<b>\$10,072,968</b>	<b>\$11,045,210</b>	<b>\$11,045,210</b>	<b>\$11,489,730</b>	<b>4.0%</b>		

<b>Ending Balance</b>	<b>\$ 1,384,644</b>	<b>\$ 173,330</b>	<b>\$ 1,422,440</b>	<b>\$ 1,422,440</b>			
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### Downtown Project Area

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

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

The grant is intended to:

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

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

DIVISION			DEPARTMENT		
Downtown Project Area (8001)			Other Entities		
SECTION SUMMARY:	'09 Actual	'10 Adopted Budget	'10 Revised Budget as of June	'11 Budget	
Downtown	\$ 5,976	\$ 6,240	\$ 6,240	\$ 49,370	
REVENUE					
Beginning Balance	\$ (8,158)	\$ -	\$ -	\$ -	
Property Tax Increment	6,091	6,240	6,240	49,370	
Interest	(113)	-	-	-	
Other Revenue	8,156	-	-	-	
Total Revenue	\$ 14,134	\$ 6,240	\$ 6,240	\$ 49,370	
Total Resources	\$ 5,976	\$ 6,240	\$ 6,240	\$ 49,370	
EXPENSE BY CATEGORY					
Purchased Services	5,976	6,240	6,240	49,370	
Total Expense	\$ 5,976	\$ 6,240	\$ 6,240	\$ 49,370	
Ending Balance	\$ -	\$ -	\$ -	\$ -	

## **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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43,130 Increase in developer reimbursements based on existing agreements.

- Core Changes

- There are no core changes in this division.

- Funded Supplements

- There are no funded supplements in this division.

**43,130 Total Change**

## **OTHER INFORMATION**

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- Unfunded Supplements

- There are no unfunded supplements in this division.

- Equipment Replacement

- There are no unfunded supplements in this division.

- Capital Projects

- There are no capital projects associated with this division.

### Finley Block Project Area

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

<b>DIVISION</b>	<b>DEPARTMENT</b>
Finley Block Project Area (8002)	Other Entities

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Finley Block</b>	\$ 159,727	\$ 151,970	\$ 151,970	\$ 156,980
<b>REVENUE</b>				
<b>Beginning Balance</b>	\$ 10,604	\$ 3,730	\$ 3,050	\$ 3,050
Property Tax Increment	151,970	151,970	151,970	156,980
<b>Total Revenue</b>	\$ 152,173	\$ 151,970	\$ 151,970	\$ 156,980
<b>Total Resources</b>	\$ 162,777	\$ 155,700	\$ 155,020	\$ 160,030
<b>EXPENSE BY CATEGORY</b>				
Debt	159,727	151,970	151,970	156,980
<b>Total Expense</b>	\$ 159,727	\$ 151,970	\$ 151,970	\$ 156,980
<b>Ending Balance</b>	\$ 3,050	\$ 3,730	\$ 3,050	\$ 3,050

### **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

5,010 Increase in the developer reimbursement based on the tax warrants.

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

**5,010 Total Change**

### **OTHER INFORMATION**

- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Equipment replacement section applies only to General Fund divisions.
- Capital Projects
  - There are no capital projects associated with this division.

### US 34 Crossroads Project Area

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

Public improvements within the renewal area include:

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

Regional improvements include:

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

<b>DIVISION</b>	<b>DEPARTMENT</b>
U.S. 34 Crossroads Project Area (8003)	Other Entities

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>U.S. 34 Crossroads</b>	<b>\$ 9,848,265</b>	<b>\$ 10,887,000</b>	<b>\$ 10,887,000</b>	<b>\$ 11,283,380</b>
<b>REVENUE</b>				
<b>Beginning Balance</b>	<b>\$ 1,387,240</b>	<b>\$ 1,176,730</b>	<b>\$ 1,294,160</b>	<b>\$ 1,331,960</b>
Property Tax Increment	9,748,265	10,887,000	10,887,000	11,283,380
Interest	6,916	37,800	37,800	-
<b>Total Revenue</b>	<b>\$ 9,755,181</b>	<b>\$ 10,924,800</b>	<b>\$ 10,924,800</b>	<b>\$ 11,283,380</b>
<b>Total Resources</b>	<b>\$ 11,142,421</b>	<b>\$ 12,101,530</b>	<b>\$ 12,218,960</b>	<b>\$ 12,615,340</b>
<b>EXPENSE BY CATEGORY</b>				
Purchased Services	150,000	50,000	50,000	50,000
Fixed Charges	845,312	829,700	829,700	908,220
Debt Service	8,852,953	10,007,300	10,007,300	10,325,160
<b>Total Expense</b>	<b>\$ 9,848,265</b>	<b>\$ 10,887,000</b>	<b>\$ 10,887,000</b>	<b>\$ 11,283,380</b>
<b>Ending Balance</b>	<b>\$ 1,294,156</b>	<b>\$ 1,214,530</b>	<b>\$ 1,331,960</b>	<b>\$ 1,331,960</b>

### **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

317,860 Increase in debt costs for the transfer to the Metropolitan District to repay bonds, based on the revenue estimates.

78,520 Increase fixed charges for the payment to the school fund.

- Core Changes

- There are no core changes in this division.

- Funded Supplements

- There are no funded supplements in this division.

**396,380 Total Change**

## OTHER INFORMATION

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- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Equipment replacement section applies only to General Fund divisions.
- Capital Projects
  - There are no capital projects associated with this division.

**Facade Grant Program**

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

<b>DIVISION</b>	<b>DEPARTMENT</b>
Facade Grant Program	Other Entities

<b>SECTION SUMMARY:</b>	<b>'09 Actual</b>	<b>'10 Adopted Budget</b>	<b>'10 Revised Budget as of June</b>	<b>'11 Budget</b>
<b>Facade Grant</b>	\$ 59,000	\$ -	\$ -	\$ -
<b>REVENUE</b>				
<b>Beginning Balance</b>	\$ 162,150	\$ 7,150	\$ 103,150	\$ 103,150
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Resources</b>	\$ 162,150	\$ 7,150	\$ 103,150	\$ 103,150
<b>EXPENSE BY CATEGORY</b>				
Capital	59,000	-	-	-
<b>Total Expense</b>	\$ 59,000	\$ -	\$ -	\$ -
<b>Ending Balance</b>	\$ 103,150	\$ 7,150	\$ 103,150	\$ 103,150

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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

**OTHER INFORMATION**

- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Equipment replacement section applies only to General Fund divisions.
- Capital Projects
  - There are no capital projects associated with this division.

# APPENDIX

*This section contains:*

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





# *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.

**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 by means of which appropriations are given 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 \$2,500 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).

**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**

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

**Defease** – 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**

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**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.

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## **F**

**FAA** – Federal Aviation Administration.

**FAB** – Fire and Administration Building, located at 410 E. 5<sup>th</sup> Street.

**FDIC** – Federal Deposit Insurance Corporation.

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

**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.

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## **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.

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## **H**

**HMO** – Health Maintenance Organization.

**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.

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## **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. Example: Accounting.

**Intra-City Charges** – Items counted both as revenue and expense in two separate funds, which the revenue is 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.

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## **J - L**

**LETA** – Larimer Emergency Telephone Authority.

**Level of Service** – Transportation Level of Service (LOS) is based on a ratio of current or anticipated volumes of traffic at peak hours and trip generation along the street divided by the capacity of the street. The City of Loveland has adopted Level A for local roads, Level B for Collectors and Level C for other areas with a few exceptions. When service level falls below LOS C, movements become more restricted and delays may occur during peak periods.

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

**LHPAC** – Loveland High Plains Art Council.

**LRFPD** – Loveland Rural Fire Protection District.

**LURA** – Loveland Urban Renewal Authority.

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## **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 when received and expenses recorded when the expense is paid for.

## 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

**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 personal services, supplies and materials.

## P

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

**Per capita** – An average per person.

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

**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.

**PPO** – Preferred Provider Organization.

**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**

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**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.

**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**

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**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**

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**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.

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**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.

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**W - Z**

**WAPA** – Western Area Power Authority.

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# Transfer Summary

Transfer Summary				
Revenue Account	Amount	Expense Account	Amount	Purpose
Transfer To General Fund	495,200	Transfer From Water Fund	495,200	Payment for Administrative Services.
Transfer To General Fund	387,110	Transfer From Wastewater Fund	387,110	Payment for Administrative Services.
Transfer To General Fund	279,010	Transfer From Stormwater Fund	279,010	Payment for Administrative Services.
Transfer To General Fund	543,280	Transfer From Power Fund	543,280	Payment for Administrative Services.
Transfer To General Fund	207,760	Transfer From Golf Fund	207,760	Payment for Administrative Services.
Transfer To General Fund	147,480	Transfer From Solid Waste Fund	147,480	Payment for Administrative Services.
Transfer to Capital Projects Fund	4,136,220	Transfer From General Fund	4,136,220	Transfer for Transportation and Street Rehabilitation Program, facility improvements, telephone switch, milling machine, and Rialto Bridge Project.
Transfer to Capital Projects Fund	1,600,320	Transfer from Street Capital Expansion Fee Fund	1,600,320	Transfer for Transportation Program.
Transfer to Recreation Capital Expansion Fee Fund	76,700	Transfer From General Fund	76,700	Transfer for Interfund Loan Repayment.
Transfer to Fire Capital Expansion Fee Fund	115,050	Transfer From General Fund	115,050	Transfer for Interfund Loan Repayment.
Transfer to Water & Power Funds	65,000	Transfer From General Fund	65,000	Transfer for Habitat for Humanity fee waiver backfill.
Transfer to Water & Power Funds	40,100	Transfer From General Fund	40,100	Payment to Water & Power for Utility Billing Costs of Street Transportation Fee.
Transfer to Water & Power Funds	65,000	Transfer From Stormwater Fund	65,000	Payment to Water & Power for Utility Billing Costs.
Transfer to Water & Power Funds	78,800	Transfer From Solid Waste Fund	78,800	Payment to Water & Power for Utility Billing Costs.
Transfer to Raw Water Fund	395,000	Transfer From Wastewater Fund	395,000	Transfer for Interfund Loan Repayment.
Transfer to Risk & Insurance Fund	100,000	Transfer from General Fund	100,000	General Fund Unemployment Claims.
<b>Total Revenue</b>	<b>\$8,732,030</b>	<b>Total Expense</b>	<b>\$8,732,030</b>	

# *Inter-Fund Loan Schedules*

The City Charter in Section 13-3(b) allows for loans from a utility account to another City account. The interest rate on such loans is to be adjusted annually to a rate equal to the average return of City investments for the preceding twelve months. The City currently has two inter-fund loans outstanding.

The Wastewater Utility borrowed \$1,500,000 in funding from the Water Utility beginning in 2004. The loan was approved by Council by adopting the 2004 budget. The loan provided advance funding for wastewater infrastructure on the east side of the City. Payments on the loan are to begin in the 2009 Budget. Interest accumulated for the years 2004-2008 have been rolled into the 2009 Beginning Balance.

## **Wastewater Fund Repayment Schedule**

	2010	2011	2012	2013	Total
<b>Beginning Balance</b>	<b>\$ 1,503,450</b>	<b>\$ 1,201,070</b>	<b>\$ 854,110</b>	<b>\$ 448,270</b>	
Principal	302,380	346,960	405,840	448,270	<b>1,503,450</b>
Interest	55,780	30,390	27,760	17,930	<b>131,860</b>
<b>Total Payment</b>	<b>\$ 358,160</b>	<b>\$ 377,350</b>	<b>\$ 433,600</b>	<b>\$ 466,200</b>	<b>\$ 1,635,310</b>

On November 6, 2007 in Ordinance #5256, Council approved an inter-fund loan from the Fire and Recreation Capital Expansion Fee accounts to the General Fund for a land purchase under the same terms and conditions outlined above. The General Fund will make interest only payments through 2012 and will begin payments on the principle in 2013.

## **General Fund Payment Schedule**

	2010	2011	2012	2013	2014	2015	2016	2017	Total
<b>Beginning Balance</b>	<b>4,850,000</b>	<b>4,850,000</b>	<b>4,850,000</b>	<b>4,850,000</b>	<b>3,985,000</b>	<b>3,063,000</b>	<b>2,093,000</b>	<b>1,077,000</b>	
Principle	-	-	-	865,000	922,000	970,000	1,016,000	1,077,000	4,850,000
Interest	179,935	122,705	157,625	194,000	159,400	122,520	83,720	43,080	1,281,235
<b>Total Payment</b>	<b>\$ 179,935</b>	<b>\$ 122,705</b>	<b>\$ 157,625</b>	<b>\$ 1,059,000</b>	<b>\$ 1,081,400</b>	<b>\$ 1,092,520</b>	<b>\$ 1,099,720</b>	<b>\$ 1,120,080</b>	<b>\$ 6,131,235</b>

## **CEF Fund Receipt Schedule**

Fire CEF	107,961	73,623	94,575	635,400	648,840	655,512	659,832	672,048	3,678,741
Recreation CEF	71,974	49,082	63,050	423,600	432,560	437,008	439,888	448,032	2,452,494
<b>Total CEF Receipt</b>	<b>\$ 179,935</b>	<b>\$ 122,705</b>	<b>\$ 157,625</b>	<b>\$ 1,059,000</b>	<b>\$ 1,081,400</b>	<b>\$ 1,092,520</b>	<b>\$ 1,099,720</b>	<b>\$ 1,120,080</b>	<b>\$ 6,131,235</b>

The projected annual interest rates for both loans are shown below.

## **Interest Rate Projections\***

2010	2011	2012	2013	2014	2015	2016	2017
3.71%	2.53%	3.25%	4.00%	4.00%	4.00%	4.00%	4.00%

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

The interest rate schedule was developed for the 2010 Adopted Budget and will be updated at the end of 2010 with the prevailing rates and rate projections at that time.

# Supplemental Budget Schedule

Fund	'10 Adopted Budget	Ordinance 5482	Ordinance 5486	Ordinance 5487	Ordinance 5492	Ordinance 5493	Ordinance 5494
<b>GENERAL FUND</b>	<b>\$ 60,945,170</b>	<b>\$ 200,000</b>	<b>\$ 107,960</b>	<b>\$ 100,000</b>	<b>\$ 4,200,920</b>	<b>\$ -</b>	<b>\$ 14,860</b>
<b>ENTERPRISE FUNDS</b>							
Golf	3,634,800	-	-	-	(280,450)	-	-
Power	46,834,020	-	-	-	2,062,480	-	-
Solid Waste	4,815,380	-	-	-	1,120,970	-	-
Stormwater	4,984,700	-	-	-	2,768,880	-	-
Wastewater	6,944,650	-	-	-	113,620	-	-
Water	11,064,920	-	-	-	(2,226,400)	-	-
Raw Water	-	-	-	-	2,338,880	-	-
<b>Total Enterprise Funds</b>	<b>\$ 78,278,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,897,980</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTERNAL SERVICE FUNDS</b>							
Employee Benefits	9,892,890	-	-	-	-	-	-
City Fleet	672,000	-	385,000	-	715,290	-	-
Risk & Insurance	2,201,880	-	-	-	11,000	-	-
Vehicle Maintenance	2,190,460	-	-	-	-	-	-
<b>Total Internal Service Funds</b>	<b>\$ 14,957,230</b>	<b>\$ -</b>	<b>\$ 385,000</b>	<b>\$ -</b>	<b>\$ 726,290</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SPECIAL REVENUE FUNDS</b>							
Art in Public Places	470,640	-	-	-	-	-	-
Park Capital Expansion Fees	-	-	-	-	3,380	-	-
Recreation Capital Expansion Fees	22,180	-	-	-	5,970,710	-	-
Trails Capital Expansion Fees	190,550	-	-	-	-	-	-
Police Capital Expansion Fees	-	-	-	-	84,380	-	-
Library Capital Expansion Fees	2,700,740	-	-	-	1,210,100	-	-
Gen. Govt. Capital Expansion Fees	4,343,260	-	-	-	155,460	-	-
Street Capital Expansion Fees	2,984,660	-	-	-	2,635,800	-	-
Capital Projects	16,040,960	406,400	-	-	16,841,170	-	-
Comm. Devel. Block Grant	303,600	-	-	-	247,240	-	-
Conservation Trust	1,908,740	-	-	-	701,420	-	-
Open Space	1,561,050	-	-	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 30,526,380</b>	<b>\$ 406,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,849,660</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FUNDS</b>							
Airport	1,928,600	-	-	-	-	223,500	-
Lvld/Larimer Building Authority	469,210	-	-	-	-	-	-
General Improvement District #1	24,500	-	-	-	-	-	-
Lvld Urban Renewal Authority	11,045,210	-	-	-	-	-	-
Special Improvement District #1	730,860	-	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$ 14,198,380</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223,500</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$198,905,630</b>	<b>\$ 606,400</b>	<b>\$ 492,960</b>	<b>\$ 100,000</b>	<b>\$38,674,850</b>	<b>\$ 223,500</b>	<b>\$ 14,860</b>

<i>Ordinance 5500</i>	<i>Ordinance 5501</i>	<i>Ordinance 5502</i>	<i>Ordinance 5503</i>	<i>Ordinance 5507</i>	<i>Ordinance 5509</i>	<i>Ordinance 5510</i>	<i>'10 Ending Budget</i>
\$ 37,950	\$ -	\$ 175,290	\$ 21,000	\$ 355,660	\$ 145,090	\$ 50,510	\$ 66,354,410
-	-	-	-	-	-	-	3,354,350
-	-	-	-	-	-	-	48,896,500
-	-	-	-	-	-	-	5,936,350
-	-	-	-	-	-	-	7,753,580
-	-	-	-	-	-	-	7,058,270
-	-	-	-	-	-	-	8,838,520
-	-	-	-	-	-	-	2,338,880
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,176,450
-	-	-	-	-	-	-	9,892,890
-	-	-	-	-	-	-	1,772,290
-	-	-	-	-	-	-	2,212,880
-	-	-	-	-	-	-	2,190,460
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,068,520
-	-	-	-	-	-	-	470,640
-	-	-	-	-	-	-	3,380
-	-	-	-	-	-	-	5,992,890
-	-	-	-	-	-	-	190,550
-	-	-	-	-	-	-	84,380
-	-	-	-	-	-	-	3,910,840
-	-	-	-	-	-	-	4,498,720
-	-	-	-	-	-	-	5,620,460
-	-	-	-	-	-	-	33,288,530
-	-	-	-	-	-	-	550,840
-	-	-	-	-	-	-	2,610,160
-	-	-	-	-	-	-	1,561,050
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,782,440
-	29,300	-	-	-	-	-	2,181,400
-	-	-	-	-	-	-	469,210
-	-	-	-	-	-	-	24,500
-	-	-	-	-	-	-	11,045,210
-	-	-	-	-	-	-	730,860
\$ -	\$ 29,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,451,180
\$ 37,950	\$ 29,300	\$ 175,290	\$ 21,000	\$ 355,660	\$ 145,090	\$ 50,510	\$ 239,833,000

# 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	2010 Beginning Balance
<b>Transportation</b>			
*Waterford Place 2nd Subdivision	Brisben Waterford Place Limited	12/13/02	400,867
Kendall Brook Taft Ave (43rd St to 57th St)	Kendall Brook, LLC	09/07/04	112,899
Blackbird Knolls 2nd Sub	Centex Homes	05/02/05	307,337
US 287 & 57th Street Intersection	Wal-Mart Real Estate Business Trust	10/31/05	504,877
Fairgrounds Ave.	Larimer County	08/07/06	727,370
*Taft and 14th St. SW Intersection	WLG LLC	02/06/07	358,706
Mountain Lion Dr & US 34 Accel. Lane	VDW Properties, LLC	02/08/07	117,392
Highway 34 @ Sculptor	VDW Properties, LLC	04/13/07	1,154,569
Sculptor South of US34	VDW Properties, LLC	04/13/07	431,271
Thompson 2nd Subdivision	M View Inc	09/24/07	313,874
*Crossroads Blvd - I-25 to CR 5 (old EN0313, EN0713)	Eagle Crossing Development Inc	11/06/07	842,653
43rd Street West of Wilson	Buck 2nd, LLP	08/22/08	664,529
CR9 (Boyd Lake Ave) and CR 30 Roundabout	Larimer County	02/09/10	-
<b>Subtotal Transportation</b>			<b>\$ 5,936,344</b>
<b>Water Utility</b>			
Thompson 2nd Subdivision	M View	06/13/07	3,387
<b>Subtotal Water Utility</b>			<b>\$ 3,387</b>
<b>Waste water Utility</b>			
No specific jobs identified yet			-
<b>Subtotal Waste water Utility</b>			<b>\$ -</b>
<b>Total Capital Reimbursement Oversizing</b>			<b>\$ 5,939,731</b>

\* Interest applies to contract.

**Capital Reimbursement Oversizing Agreement – Current Agreements**

The transportation agreements do not constitute debt as defined by Article X, Section 20 of the State Constitution, or the 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.

<b>2011 Budget</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Ending Balance</b>
-	-	-	-	-	400,867
-	113,000	-	-	-	(101)
-	-	-	-	-	307,337
170,000	165,000	-	-	-	169,877
225,000	60,000	-	100,000	50,000	292,370
-	-	-	-	-	358,706
-	-	-	-	-	117,392
-	-	-	-	-	1,154,569
-	-	-	-	-	431,271
-	-	-	-	-	313,874
225,000	60,000	-	100,000	50,000	407,653
-	-	-	50,000	-	614,529
-	-	-	-	-	-
<b>\$ 620,000</b>	<b>\$ 398,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 100,000</b>	<b>\$ 4,568,344</b>
3,387	-	-	-	-	-
<b>\$ 3,387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
-	-	-	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 623,387</b>	<b>\$ 398,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 100,000</b>	<b>\$ 4,568,344</b>

### Capital Reimbursement Oversizing Agreement – Potential / Future Agreements

<b>Transportation</b>		<b>Estimated Cost</b>
57th St. (Glen Isle Dr. to Taft Ave.)		1,200,000
Taft Ave. (28th St. SW to 23rd St. SW)		500,000
Wilson Ave. (Fire St. #3 to 5th St. SW)		330,000
Taft Ave. (Ellen Pl. to 16th St. SW)		250,000
<b>Subtotal Transportation</b>		<b>2,280,000</b>
<b>Water Utility</b>		
Eagle Brook Meadows Phase 1	Chateau Development	54,502
Sierra Valley 1st Sub (12" WL)	Sierra Valley LLC	29,533
Wilson Commons 1st Sub (12", 16" WL)	Guiliano & Father	100,395
Hunters Run West Filing 1 (12", 16" WL)	Delta Investments	319,374
Hunters Run West Filing 2 (12" WL)	Delta Investments	228,820
<b>Subtotal Water Utility</b>		<b>184,430</b>
<b>Wastewater Utility</b>		
Hunters Run West Filing 1 (8", SL, MH)	Delta Investments	20,680
<b>Total Potential Projects</b>		<b>2,485,110</b>

# General Fund Equipment Replacement

As a general policy, the City budgets to fund the depreciation schedule to keep equipment current and reduce maintenance costs. Included in these schedules are the planned small equipment replacements for General Fund agencies with unit costs below \$250,000. Major equipment that exceeds the \$250,000 threshold is budgeted in the Capital Program.

Description	2011	2012	2013	2014	2015
<b>Cultural Services</b>					
<b><u>Museum</u></b>					
Copier	7,000	-	-	7,000	-
Plotter	-	-	-	10,000	-
<b><u>Rialto</u></b>					
Copier	-	-	6,000	-	-
Movie Screen	-	-	-	-	-
Lighting	7,000	-	1,200	-	-
Video Feed System	6,000	-	-	-	-
Replace Motorized Screen	8,000	-	-	-	-
Stage Drapes	-	10,000	-	-	-
Speakers	-	10,000	-	-	-
Popcorn Machine	-	-	7,000	-	-
Ice Machine	-	-	-	3,000	-
Telex System	-	-	5,000	-	-
LCD Projector - Replace	-	-	-	-	18,000
<b>Subtotal Cultural Services</b>	<b>\$ 28,000</b>	<b>\$ 20,000</b>	<b>\$ 19,200</b>	<b>\$ 20,000</b>	<b>\$ 18,000</b>

<b>Fire &amp; Rescue</b>					
Copier	5,000	11,110	11,000	11,000	11,000
Special Operations	16,500	17,325	18,000	18,900	18,900
EMS Equipment	9,780	10,000	10,280	10,550	10,550
Hose & Nozzles	15,000	15,000	15,000	15,000	15,000
SCBA	38,000	44,000	49,000	52,000	52,000
Small Equipment	39,000	35,000	36,000	38,000	38,000
Communications	47,380	50,000	52,830	55,000	55,000
Thermal Imaging Cameras	11,500	12,000	12,500	13,000	13,000
Mobile Data Terminals	9,270	9,555	10,000	10,210	10,210
<b>Subtotal Fire &amp; Rescue</b>	<b>\$ 191,430</b>	<b>\$ 203,990</b>	<b>\$ 214,610</b>	<b>\$ 223,660</b>	<b>\$ 223,660</b>



<b>Description</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Information Technology</b>					
<b><u>Application Services</u></b>					
GIS Server Replacements	-	13,500	-	13,500	-
GIS Global Positioning Unit	5,000	-	-	-	-
GIS Scanner/Copier - Replaced	-	-	-	-	20,000
GIS Plotter	45,000	-	-	-	-
<b><u>Infrastructure Services</u></b>					
Backup Device Replacement	-	30,000	-	-	-
Server Replacements	50,000	50,000	50,000	50,000	50,000
Innoprise Servers	-	13,500	-	-	-
PC Replacement Fund	396,120	426,120	456,120	486,120	516,120
Network Infrastructure Upgrade	-	-	150,000	-	-
ERT Large Monitor Replacement	-	-	-	-	23,000
Storage Infrastructure Upgrade	20,000	20,000	20,000	20,000	20,000
<b>Subtotal Information Technology</b>	<b>\$ 516,120</b>	<b>\$ 553,120</b>	<b>\$ 676,120</b>	<b>\$ 569,620</b>	<b>\$ 629,120</b>

### **Legislative**

<b><u>Council Chambers</u></b>					
Copier	18,000	-	-	-	-
<b>Subtotal Legislative</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### **Library**

Public Copier	7,000	5,000	-	-	-
Laptop	2,100	-	-	-	-
Self Check	-	20,000	-	-	-
3M Security Gates	-	12,000	-	-	-
HP1320 CindyS	500	-	-	-	-
HP1320 LauraJ	500	-	-	-	-
Okidata Lynn	-	-	1,500	-	-
Desensitizer	-	-	3,400	-	-
Desensitizer	-	-	3,400	-	-
CoinOP	1,800	-	-	-	-
CoinOP	1,800	-	-	-	-
CoinOP	1,800	-	-	-	-
Re-Sensitizers	1,200	-	-	-	-
Re-Sensitizers	1,200	-	-	-	-
Copier/Printer	-	-	15,000	-	-
Microfilm reader-printer	12,000	-	-	12,000	-
Microfilm/MicroFiche	-	-	-	12,000	-
HP3600 Media Services	-	-	1,500	-	-
Okidata Printer	-	-	1,500	-	-
Cash Register	-	-	500	-	-
<b>Subtotal Library</b>	<b>\$ 29,900</b>	<b>\$ 37,000</b>	<b>\$ 26,800</b>	<b>\$ 24,000</b>	<b>\$ -</b>

### **Municipal Court**

Printer	1,750	-	-	-	-
<b>Subtotal Municipal Court</b>	<b>\$ 1,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Description</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Parks &amp; Recreation</b>					
<b><u>Administration</u></b>					
Copiers/Printers/Office Equipment	60,000	60,000	-	-	15,000
<b><u>Parks</u></b>					
Parks Maintenance Equipment	292,260	315,590	660,950	153,780	46,220
Irrigation Systems	230,000	242,440	239,820	236,000	257,000
Playground Equipment	137,040	116,430	67,690	151,480	83,250
Asphalt Repairs at Park Locations	43,020	28,730	31,790	32,210	32,000
Hard-Court Resurfacing	67,560	29,030	36,540	27,720	33,000
<b><u>Recreation</u></b>					
<b>Chilson Center:</b>					
Chilson Center Equipment	418,530	355,000	304,070	324,650	375,190
Recreation Equipment	44,930	61,890	48,000	27,380	50,770
<b>Subtotal Parks &amp; Recreation</b>	<b>\$ 1,293,340</b>	<b>\$1,209,110</b>	<b>\$ 1,388,860</b>	<b>\$ 953,220</b>	<b>\$ 892,430</b>
<b>Police</b>					
<b><u>Administration</u></b>					
Building Security Cameras	5,260	5,470	5,690	5,920	6,160
Copiers	-	20,000	-	30,000	45,000
Printers	-	5,470	-	5,920	-
<b><u>Information Services</u></b>					
Communications Chairs	3,950	-	-	-	4,620
Motorola Handheld Radios	52,640	54,740	56,930	59,210	61,580
Motorola Mobile Radios	52,640	54,740	56,930	59,210	61,580
Packset Batteries	1,630	1,680	1,730	1,780	1,830
CAD/RMS Soft/Hardware	-	-	56,930	-	-
Computer Soft/Hardware	26,320	27,370	28,470	29,600	30,790
Data Storage Hard/Software	-	65,000	-	37,000	65,000
ComVan/Truck Hardware	-	2,000	2,060	2,120	2,180
<b><u>Operations</u></b>					
Bullet-proof Vests PATROL	19,740	20,530	21,350	22,200	23,090
Bullet-proof Vests SWAT	13,160	13,690	14,230	14,800	15,390
Cameras	1,970	2,000	2,060	2,120	2,180
Canine	-	5,000	-	6,000	-
Hand/Long Guns	12,630	13,140	13,660	14,210	14,780
Hostage Phone	-	-	-	-	7,700
In-Car Video Camera	-	34,000	-	13,000	-
Intoxilizer	-	-	7,120	-	7,700
Radar Units	6,580	6,840	7,120	7,400	7,700
SWAT Equipment	6,580	6,840	7,120	7,400	7,700
Taser Equipment	5,610	4,790	4,980	5,180	5,390
Varda Alarm	-	6,840	-	-	7,700
<b><u>Support Services</u></b>					
Video Enhancement Equipment	-	14,000	-	-	-
<b>Subtotal Police</b>	<b>\$ 208,710</b>	<b>\$ 364,140</b>	<b>\$ 286,380</b>	<b>\$ 323,070</b>	<b>\$ 378,070</b>

<b>Description</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Public Works</b>					
<b><u>Street Maintenance</u></b>					
JD Side/Rear Flail Mowers	-	-	-	-	33,500
MF side/Rear Flail Mowers	-	-	-	33,000	-
8108 Pickup Plow	-	6,300	-	-	-
8120 Pickup Plow	-	6,300	-	-	-
8200 Pickup Plow	-	6,300	-	-	-
8848 Schmidt Plow [8306]	-	-	-	22,800	-
8847 Hiway spreader [8306]	-	-	-	28,100	-
8831 Sweepster broom	-	12,000	-	-	-
Trackless Broom/Tank	-	17,000	-	-	-
Trackless Plow	-	4,000	-	-	-
8610 End Dump Trailer	-	-	-	-	61,200
8844 Schmidt Plow [8305]	-	-	22,000	-	-
8841 Anti-Icer [8340]	-	-	30,000	-	-
MT Dual Weedspray System	-	-	9,400	-	-
8805 - '86 Toyota Forklift	-	-	-	53,400	-
De-icer Storage Tanks [2]	-	-	-	22,200	-
JD Self-Propelled Mower	-	-	7,000	-	-
<b><u>Traffic Engineering</u></b>					
CDOT Major Maintenance	108,400	-	-	-	-
<b>Subtotal Public Works</b>	<b>\$ 108,400</b>	<b>\$ 51,900</b>	<b>\$ 68,400</b>	<b>\$ 159,500</b>	<b>\$ 94,700</b>
<b>Non-Departmental</b>	<b>\$ 3,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Fund</b>	<b>\$ 2,381,250</b>	<b>\$2,439,260</b>	<b>\$ 2,680,370</b>	<b>\$ 2,273,070</b>	<b>\$ 2,235,980</b>