



CITY OF LOVELAND

BUDGET OFFICE

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AGENDA ITEM: 1
MEETING DATE: 8/25/2015
TO: City Council
FROM: Brent Worthington, Finance Department
PRESENTER: Brent Worthington, Finance Department

TITLE:
 2016 Budget Development Workshop

SUMMARY:

As directed by City Council, Staff is bringing an Interim Budget Review. The Review will cover:

- Summary of 2014 Financial Results
- 2016 Capital Program Review (presented to Council June 9, 2015)
- 2016 Operating Budget
- Overall City Manager Perspective
- Departmental Operating Budget Changes
- Departmental Structural Changes

BACKGROUND:

In January of this year, at the annual Council Goal Setting Session, Council and Staff discussed the benefit of adding a study session for additional budget review and development. The August 11th Study Session provides an opportunity to involve Council more fully in the budget development process. The August 11 Study Session topic was rescheduled to August 25.

SUMMARY OF 2014 FINANCIAL RESULTS

The City ended 2014 with total assets of \$980,453,618. Liabilities totaled \$38,450,422, leaving total net assets of \$923,182,704.

In the Governmental Funds, revenues totaled \$115,529,117. Operating expenses were \$91,494,877; net operating excess revenue totaled \$24,034,240.

With the Comprehensive Annual Financial Report and year-end audit completed, fund balances can be adjusted to final year-end levels reflecting actual position at year - end. The net effect is to adjust General Fund unassigned balance upwards by \$1,067,273. The new balance will be incorporated into the Budget Impact section of cover sheets to Council for appropriation items for the rest of 2015.

CAPITAL PLAN REVIEW

The 10 Year Capital Plan was presented to Council at the June 9th Study Session. The ten year capital plan totaled \$551,502,200 and the 2016 proposed capital budget was \$65,019,965. Subsequently, at Council's direction, a portion of the projected improvements to the Wastewater Treatment Plant have been moved forward to the 2016 budget. The cost of this project is

\$16,103,970 bringing the total 2016 Capital Budget to \$81,123,935. The project will be debt-financed.

OVERALL CITY MANAGER PERSPECTIVE

2016 is a transitional year marked by program stability and some minor expansion.

Structurally: The Fire Authority will become autonomous (though they will continue purchasing certain services from the City). The new Airport Commission has now begun, and a new airline will mean potential significant changes in budget going forward. The Court will return to its former structure (supervised by the Municipal Judge). Public Works has some reorganization, driven by a strategic planning process.

One new program, Urban Forestry, will commence. This program will be shared by 4 departments. Other programs are fairly stable with some strengthening in Building and Police.

Other highlights include the new Development Services Permit Center and bringing the operation of The Olde Course in-house.

As we look at revenue projections, we are reducing our estimate of sales tax growth to 3%, based on 2015 trends and the possibility of regional competition in the retail sector. Use tax is showing strong growth; however, it's important to note that this revenue source is not used for operations. Other revenues are projected for ordinary increases.

Spending Priorities: we have implemented core budget reductions of \$579,405 (developed from the food sales tax work and Priority-Based Budgeting). These reductions are being used to fund more important supplemental needs including about \$1.215 MM in General Fund and \$881.000 in other funds.

Positions were adjusted as follows: reduced by approximately 2 FTE in cost-saving measures; added approximately 16.5 FTE; for a net of 14.5 new FTEs. General Fund: 10.5 positions (with an emphasis on safety and expansion of capacity for customer service in development; response to emerald ash borer threat; and other needs with urban forestry program). Enterprise and Special Revenue funds: 6.25 positions (with an emphasis on revenue recovery positions and maintenance of our critical infrastructure).

2016 OPERATING BUDGET (DRAFT)

The Operating Budget is restricted to revenues and expenditures for routine ongoing City operations. These tables do not include Capital expenses or the revenue dedicated to funding Capital projects. These amounts are stated separately in the 10 Year Capital Program.

2016 Operating Budget Fund Summary

	Revenue	Exp	Diff
General	80,791,512	64,613,941	16,177,571
Ent	112,074,937	92,645,896	19,429,041
Spec Rev	17,138,883	12,760,182	4,378,701
Internal Svc	24,556,166	21,941,676	2,614,490
Total	234,561,498	191,961,695	42,599,803

Operating Budget Comparison

	2015	2016	Diff
General	61,680,780	64,613,941	2,933,161
Ent	86,157,810	92,645,896	6,488,086
Spec Rev	11,684,430	12,760,182	1,075,752
Internal Svc	19,106,400	21,941,676	2,835,276
Total	178,629,420	191,961,695	13,332,275

The budget increases in 2016 are due to increases in personnel and other core budget costs, as well as the supplemental budget approved by the City Manager.

REVIEWED BY CITY MANAGER:

LIST OF ATTACHMENTS

1. PowerPoint
2. Responses to Council Questions
3. Recommended Supplementals
4. Budget Reductions
5. New Positions
6. Supplementals not Recommended

2016 Budget Development Workshop

Finance Department/Budget Division

8/25/2015

Overview

- Summary of 2014 Financial Results
- Review Capital Program (presented June 9)
- 2016 Operating Budget
- Overall City Manager Perspective
- Departmental Operating Budget Changes
- Departmental Structural Changes

Citywide Assets and Liabilities

SOURCE: 2014 CAFR

	Governmental Activities	Enterprise Funds	Total
Assets			
Cash and Investments	120,403,128	84,399,135	204,802,263
Other Current Assets	31,583,040	13,656,708	45,239,748
Land and Water Rights	51,270,065	73,005,341	124,275,406
Buildings and Equipment	280,311,419	<u>325,824,782</u>	<u>606,136,201</u>
Total Assets	483,567,652	496,885,966	980,453,618
Liabilities	23,563,449	14,886,973	38,450,422
Deferred Inflows (Deferred Property Taxes)	18,820,492		18,820,492
Net Position			
Net Investment in Capital Assets	327,486,198	398,830,123	726,316,321
Non-Spendable	3,286,229		3,286,229
Restricted	36,484,921	43,987,341	80,472,262
Committed	44,557,838		44,557,838
Assigned	6,372,087		6,372,087
Unassigned	22,996,438	<u>39,181,529</u>	<u>62,177,967</u>
Total Net Position	441,183,711	481,998,993	923,182,704

General Government Funds- Operating Results

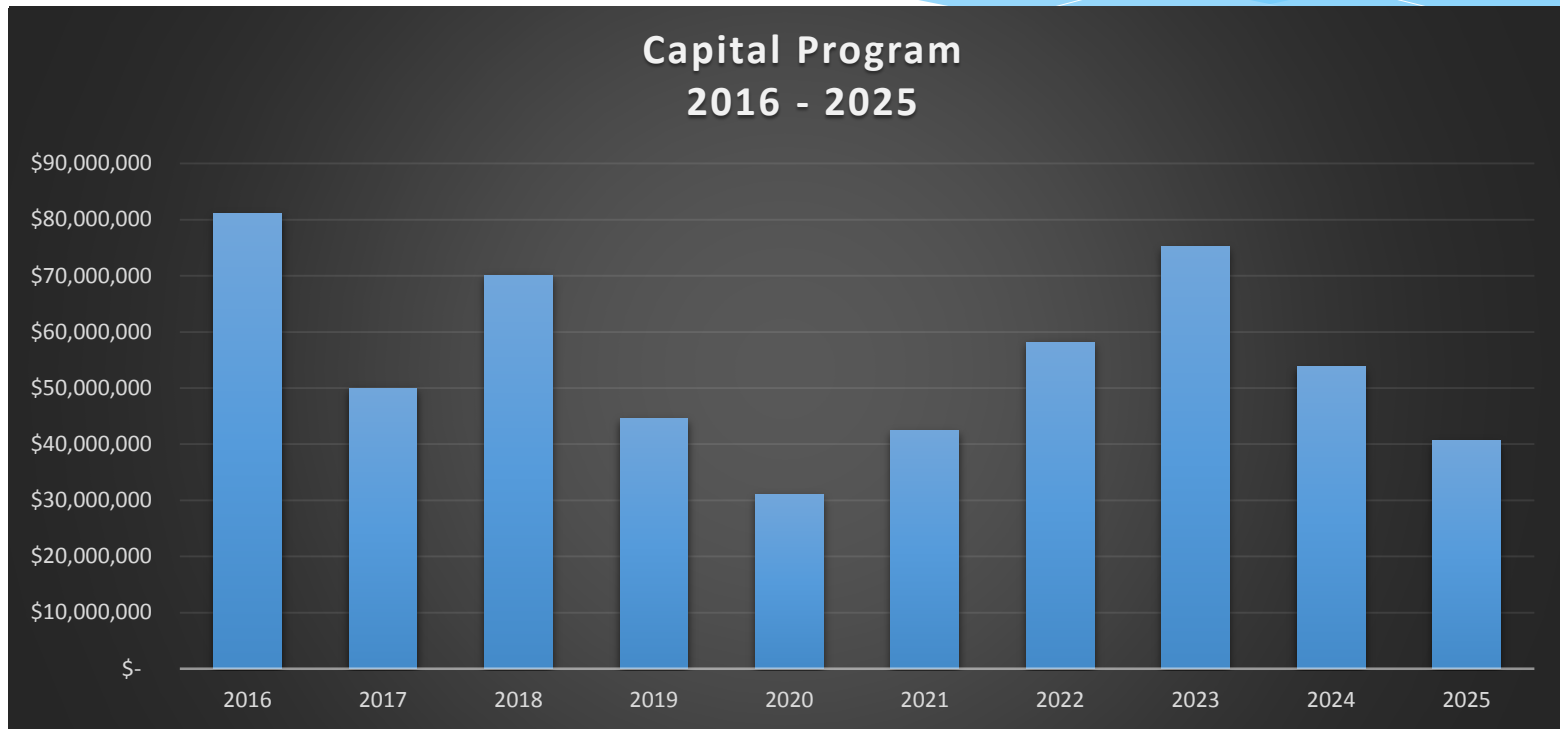
SOURCE: 2014 CAFR

<u>Revenue</u>		
Taxes		68,523,097
Licenses and Permits		3,073,136
Fines and Penalties		966,619
Intergovernmental		21,238,565
Charges for Services		12,175,143
Investment Earnings		1,917,038
Miscellaneous		<u>7,635,519</u>
Total Revenues		115,529,117
<u>Expenditures</u>		
Legislative		162,625
Executive		1,962,771
Finance		1,717,652
Human Resources		277,384
Information Technology		433,181
Economic Development		3,910,697
Development Services		4,197,908
Public Works		13,604,425
Police		18,409,049
LFRA		10,736,189
Parks and Rec		11,388,857
Library		3,045,902
Cultural Services		2,012,556
General Government		<u>19,635,681</u>
Total Expenditures		91,494,877
<u>Excess/(deficiency)</u>		24,034,240

Capital Program Overview

- A Ten-Year Capital Project Plan
- Projects in first year will be appropriated in 2016 Budget
- Out – Year Projects approved in concept only
- Plan is updated annually
- Total Ten Year Project Cost - \$546.8 Million

Capital Program Ten Year Comparison



NOTE: Graph represents all funds.



2016 Capital Projects

General Fund, Special Revenue Funds, Internal Service Funds

Fire Apparatus	\$ 652,300
Parks and Recreation	7,233,600
Open Lands Acquisition	4,156,000
Cemetery Buildings	471,000
Museum Storage Building	2,400,000
Police Training Facility (Design)	2,150,000
Facility Maintenance Capital	554,400
Transportation Program	1,970,000
Bridge Replacement Program	100,000
Police Records Management System	2,905,125
Street Maintenance	<u>4,483,170</u>

TOTAL \$27,075,595



2016 Capital Projects

Enterprise Funds

Golf	\$ 793,370
Power	14,847,030
Stormwater	4,247,000
Water	3,009,050
Wastewater	29,231,510
Raw Water	<u>1,820,380</u>
TOTAL	\$53,948,340

Citywide: \$81,023,935

Capital Plan Change

Council Direction at July 28 Study Session: move construction at Wastewater Treatment Plant forward to 2016

Addition to 2016 Capital Budget: \$16,103,970 (will be debt-financed)

Projects of Note

- Fire Station 10: Coverage gap exists between Stations 2 and 3. Station 10 will be a partnership with the Rural District
- Records Management System: Current system is 16 years old; no longer supported by vendor
- Museum Collection Storage: No City facilities exist to house museum collection; storage facility was split from Museum Expansion project; least-cost alternative
- Viestenz-Smith Mountain Park: FEMA funding will be jeopardized if project not authorized for 2016

City Manager's Perspective

2016 is a transitional year marked by program stability and some minor expansion

Structurally:

- * Fire will become independent
- * Court returns to its former structure
- * Public Works has some reorganization
- * Airport with new commission, more independent

One new program starts: urban forestry (4 departments)

Others are fairly stable, but with some deliberate strengthening in Building and Police

Overall Budget Highlights

- New urban forestry program
- Strengthen Police and Building
- New Development Permit Center
- Take Olde Course pro shop in-house
- Municipal Court administrative move
- Fire transition
- Public Works reorganization

Caution on the revenue picture

- Reducing projected sales tax growth
- Use tax still climbing, but not used for operations
- Other revenues projected for ordinary increases

Focus on Spending Priorities

- Reductions of \$529,405 (General Fund) and \$50,000 (Transportation) from the food sales tax work and Priority-Based Budgeting.
- Used these reductions to fund more important supplemental needs
- Supplementals of \$1.22 million in General Fund and \$4.7 million in Water and Power

Focus: Positions Added

Positions: reduced by 2.08 FTE in cost-saving measures; added 16.73 FTE for a net of 14.65 new

In General Fund: 10.48 positions

- Emphasis on public safety; expansion of capacity for customer service in development; respond to emerald ash borer threat and other needs with urban forestry program

In enterprises and special revenue funds: 6.25 positions

- Emphasis on revenue recovery positions and maintenance of our critical infrastructure

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Major Operating Budget Changes

- Executive & Legal: Eliminate Intern position (Exec). No changes in Legal
- Cultural Services: No significant changes
- City Clerk: No significant changes
- City Court: Add .5 FTE to enhance customer service
- Development Services: Move to Development Center. 3 FTEs to accommodate increasing building activity
- Economic Development: No significant changes

Major Operating Budget Changes

- Finance: .87 FTEs requested to accommodate increasing workload due to City growth (.37 FTE Meter Reader, .5 FTE Sales Tax Technician)
- Human Resources: No significant changes
- Information Technology: No significant changes
- Library: No significant changes

Major Operating Budget Changes

- LFRA: 1 FTE- Aircraft Rescue Firefighting Engineer (to comply with FAA requirements)
- Parks & Rec: O&M for Mehaffey Park; Urban Forestry Program; additional funding for self-operating at The Olde Golf Course
- Police: 2 FTEs for new Police Officers; 2 civilian FTEs (which will free up 2 Sergeants for field duty); Bomb Unit Robot

Major Operating Budget Changes

- Public Works:
 - Increases: snow and ice chemicals, final implementation of 800mghz radios, 1 FTE (Admin Tech)
 - Decreases: Reduce custodial contract (from 7 to 6 days per week), extend vehicle replacement schedule, revert to DOT minimum standards for tire replacement
- Fort Collins-Loveland Airport: No significant initial changes to core; pending new air carrier

Major Operating Budget Changes

➤ Water and Power:

- Water/Raw Water- no significant changes
- Wastewater- No significant changes
- Power- No significant changes
- All Utilities- 3 FTEs (two metering positions, one Asset Manager)

Reductions to Core Budget

Executive/Legal:	\$ 30,607
Finance:	9,650
Information Tech:	32,130
Human Resources:	4,000
Economic Dev:	50,550
Dev. Services:	23,980
Police:	21,000
Public Works:	310,000
Parks & Rec:	42,540
Cultural Services:	4,948
Fleet:	50,000
Total	<u>\$579,405</u>

Reductions based on PBB Analysis

Cultural Services:	\$ 7,122
Dev. Services:	47,037
Human Resources:	3,000
Parks & Rec:	38,040
Police:	12,700
Public Works:	<u>310,000</u>
Total	\$417,899

Questions?



CITY OF LOVELAND
FINANCE DEPARTMENT

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TO: City Council
FROM: Brent Worthington, Finance Director
DATE: July 9, 2015
RE: Follow-Up on Questions from June 9 Study Session

At the June 2 Study Session presentation of the City's Capital plan, Councilors asked for some additional information concerning:

- **Rationale for some specific capital projects**
- **Listing of project spending from the General Fund**
- **Listing of project spending from TABOR Excess Revenues**
- **Listing of project spending from FEMA**

These items are attached.

Why Proceed with these Capital Projects Now?

The following specific capital projects were questioned by City Councilors at the Study Session of June 2, 2015. Councilors asked for more information on why these particular projects should be pursued now as priorities. The following material is supplied in response.

LFRA: Fire Station 10 (2018)

There is a large coverage gap between the area covered by Station 3 (Wilson Ave), Station 2 (west 29th St), and the fire station located in the Big Thompson Canyon (Station 8).

Station 10 is a partnership decision, made in conjunction with the Rural District, particularly because a large part of its service area is Rural. The Rural District is very interested in proceeding with this station in 2018.

Station 10, to be located in the Northwest area of Loveland, will:

- Improve the ISO rating in that area
- Reduce the number of City resources that currently respond to that area
- Reduce overtime

- Could house an ambulance for Advanced Life Support coverage on the west side.
- Improve response times in the Urban Response Area (URA)
- Station 10 resources can backfill City stations when those resources are called to incidents to the east.
- Improved Wildland Urban Interface (WUI) mitigation/protection
- Discussion underway to potentially split costs 50/50 in partnership with the Rural District.

Councilor McKean:

In response to your question, please consider the following:

- It *is* likely that the construction of station 10 will depend on a mill levy increase of some sort. That stated, there are several variables, and thus the reason we did not indicate it one way or the other in this particular response. Variables include:
 - The potential for negotiation of a different revenue split than what we currently have (82% City – 18% Rural).
 - The potential that the conceptual 50/50 split to construct station 10 may change to some other percentage.
 - The additional (proposed) retail growth in the 25/34 area could *substantially* change the overall revenue stream of the Rural District. Specifically, the proposed Scheels development is in the Loveland Rural Fire Protection District and if it brings the growth projected, it may cover many operational costs associated with station 10, which may translate to only going to the voters for a temporary mill levy increase for Capital.
 - Finally, by using some of the Tabor excess revenue (as indicated in the Capital plan), this decreases the CEF funds needed, which is an additional variable.

In summary, in an effort to keep the aforementioned response brief regarding the need for station 10, we made a decision to focus more on the need for the station, than on the funding structure.

I hope this answer is helpful, Councilor, but if not, I'm happy to provide further explanation or discuss at any time. Thanks for asking!

Mark Miller

Police Department: Records Management System (2016)

Records management is critical to Police operations, although not glamorous or highly visible. Police is the most data-reliant technology user department in the City.

The current Records Management System (RMS) is 16 years old. While it has been reliable, the vendor, Northrup Grumman (NG), has not grown the product to meet the needs of the police department. Due to inadequate support and lack of needed development from NG, since 2013, the City has contracted with Cohero, Inc. for support and maintenance of the software. The software cannot be modified, and further development is not possible.

As the City moves forward with new technology, there will be increasing software compatibility problems. Stand-alone databases are not interfaced with the current RMS, which creates many types of duplicate data entry for Records and Officers. The objective of the new RMS is to implement technological advancements and industry best practices that maximize staff efficiency and effectiveness by significantly reducing the number of applications that must be supported, thereby reducing duplicate data entry.

Bill,

Councilor McKean's question was "What have conversations with our local law enforcement partners produced? Are there other systems that could work and what is their cost?"

The response to the question is:

We are preparing to put the Request For Proposal (RFP) out on the street. We have agreed to send the RFP directly to the CRISP Group which is the system Larimer County and Fort Collins are on. The CRISP Group and Tiburon (their vendor), will have an opportunity to review the specifications of the RFP; and if they choose, respond with a proposal for consideration.

We have discussed the replacement of the RMS. I do not believe we have communicated the message above to the Board. I have communicated the message to Councilor McKean a number of times.

Sincerely,
Luke

Cultural Services Department: Museum Collection Storage (2016)

Cultural Services has a growing museum collection of objects which need to be stored. The most cost-effective way to do this is in a warehouse, not a museum-quality building. Therefore, two years ago the Capital Plan split the "museum expansion" project into two pieces: the museum expansion itself for display, which is costly per square foot, and the storage building part for warehousing, which is considerably cheaper per square

foot. To assure the most economical approach, the project will be accomplished through acquisition of an existing warehouse building, not new construction.

The Museum's collection has grown to its current size – 35,000 objects. By doubling the available storage space to 12,000 square feet or more, and with the strategic use of compact shelving units and adhering to our strict collecting scope, an off-site collections storage facility will provide economical space needed to preserve the collection of materials, which are predominantly local history.

Storage of museum collections requires a space that is both environmentally safe for the objects and secure against potential hazards. Without appropriate storage space, the Museum will not have:

- Space to continue collecting.
- Space to continue an art collection.
- Space to collect large objects such as fire engines, agricultural machinery or a Stanley Steamer.
- The opportunity to upgrade storage conditions to meet national museum standards.
- Appropriate environmental control, pest control and security.
- Easy access for staff, equipment and objects without hindrances such as small-sized doors, difficult stairs or low ceilings.
- Additional room for public research and access to collections.

Parks and Recreation Department: Viestenz-Smith Mountain Park (2016)

The Viestenz-Smith Mountain Park was destroyed by the 2013 Big Thompson River. This funding request will restore the park for recreation and public use. The Viestenz-Smith Flood Recovery project will be substantially reimbursed by FEMA (up to a maximum of \$1.5M) and CIRSA (\$389,000). To qualify for FEMA reimbursement, the restoration must be completed by March 14, 2017. The project will be completed in phases, with the first phase of work targeted to complete the FEMA flood recovery work authorized in the alternative pilot project program.

If funding is not authorized in the 2016 budget the project is in jeopardy of losing all FEMA funds for reconstruction. The City is already on a time extension and further extension is unlikely.

TABOR Capital Spending				
	Beginning			Ending
Year	Balance	Revenue	Expense	Balance
2016	14,624,175	2,000,000	5,138,910	11,485,265
2017	11,485,265	2,000,000	9,435,255	4,050,010
2018	4,050,010	1,000,000	1,116,610	3,933,400
2019	3,933,400	100,000	413,000	3,620,400
2020	3,620,400	100,000	387,000	3,333,400
2021	3,333,400	100,000	390,800	3,042,600
2022	3,042,600	100,000	558,500	2,584,100
2023	2,584,100	100,000	586,500	2,097,600
2024	2,097,600	100,000	620,500	1,577,100
2025	1,577,100	100,000	990,500	686,600

Projects		
Year	Description	Amount
2016	Replace General Spartan Engine	652,300
2016	Viestenz-Smith Mtn Park Development	2,865,610
2016	Police Training Facility: Design	1,075,000
2016	Transportation Program	546,000
2017	Police Records Management System	2,905,125
2017	Apparatus Replacement	684,920
2017	Police Training Facility: Construction (Phase I)	4,220,000
2017	Transportation Program	929,600
2017	Training Center: Property	695,610
2018	Training Center: Property	695,610
2018	Transportation Program	421,000
2019	Transportation Program	413,000
2020	Transportation Program	387,000
2021	Transportation Program	390,800
2022	Transportation Program	558,500
2023	Transportation Program	586,500
2024	Transportation Program	620,500
2025	Transportation Program	990,500
	Total	19,637,575

General Fund Capital Spending				
	Beginning			Ending
Year	Balance	Revenue	Expense	Balance
2016	1,777,380	1,125,400	1,125,400	1,777,380
2017	1,777,380	1,038,800	1,038,800	1,777,380
2018	1,777,380	593,800	593,800	1,777,380
2019	1,777,380	1,114,500	1,114,500	1,777,380
2020	1,777,380	786,100	786,100	1,777,380
2021	1,777,380	1,419,400	1,419,400	1,777,380
2022	1,777,380	681,400	681,400	1,777,380
2023	1,777,380	705,300	705,300	1,777,380
2024	1,777,380	729,970	729,970	1,777,380
2025	1,777,380	6,222,500	6,222,500	1,777,380

Projects		
<u>Year</u>	<u>Description</u>	<u>Amount</u>
2016	Cemetery Buildings	471,000
2016	Facility Maintenance (Building Maintenance)	443,800
2016	Facility Maintenance (Roof Replacement)	110,600
2016	Bridge Replacement	100,000
2017	Centennial Park Concession	165,000
2017	Parks ADA Transition Plan	200,000
2017	Facility Maintenance (Building Maintenance)	573,800
2017	Bridge Replacement Program	100,000
2018	Facility Maintenance (Building Maintenance)	593,800
2019	North Lake Park	500,000
2019	Facility Maintenance (Building Maintenance)	440,800
2019	Facility Maintenance (Roof Replacement)	173,800
2020	North Lake Miniature Train	150,000
2020	Facility Maintenance (Building Maintenance)	636,100
2021	Facility Maintenance (Building Maintenance)	658,400
2021	Cold Planer Replacement	761,000
2022	Facility Maintenance (Building Maintenance)	601,400
2022	Facility Maintenance (Roof Replacement)	80,000
2023	Facility Maintenance (Building Maintenance)	480,300
2023	Facility Maintenance (Roof Replacement)	225,000
2024	Facility Maintenance (Building Maintenance)	343,000
2024	Facility Maintenance (Roof Replacement)	386,970
2025	New Community Park Phase I	5,100,000
2025	Facility Maintenance (Building Maintenance)	755,500
2025	Asphalt Paver Replacement	367,000
	Total	14,417,270

FEMA Projects				
In Progress				
	<u>Description</u>	<u>Amount</u>	<u>Spent to Date</u>	<u>Remaining</u>
	Jayhawker Ponds	148,872	74,821	74,051
	Canyon Power System	548,225	524,168	24,057
	Fire Training Grounds SE Bank	453,551	254,803	198,748
	Marianna Butte	490,144	302,316	187,828
	Morey Open Space	625,886	44,794	581,092
	River's Edge Natural Area	<u>689,113</u>	<u>366,093</u>	<u>323,020</u>
	Total	2,955,791	1,566,995	1,388,796
Not Started				
	Alternate Power Project	9,200,000		9,200,000
	Viestenz-Smith Mtn Park	<u>2,865,610</u>		<u>2,865,610</u>
	Total	12,065,610		12,065,610

2016 Budget: Recommended Supplementals

General Fund	Amount	FTE	
	2,000		Travel/Meetings/Schooling
Executive/Legal	2,690		Travel/Meetings/Schooling
	20,080	0.60	Part-time Office Support Specialist (Municipal Court)
Finance	20,070	0.38	Meter Reader
	33,552	0.50	Sales Tax/Fee Collection Tech
Fire	172,962	1.00	ARFF (aviation firefighting position)
	51,680		VOIP phone system
Information Technology	35,000		Licenses Fees
	5,200		Software Maintenance
Human Resources			
Economic Development	28,500		Business Attraction Strategy
	92,118	1.00	Building Inspector
Development Services	92,118	1.00	Plans Reviewer
	55,323	1.00	Office Support Specialist
	11,000		Alternatives to Violence
	18,000		Telestaff
	37,000		Bomb Unit Robot
Police	13,955		School Resource Officer
	76,824	1.00	Civilian Accreditation Manager
	70,430	1.00	Civilian Personnel Position
	27,650		Reclassification PSU Sgt to Lt
	262,637	2.00	Patrol Officers
Parks & Recreation	206,995	1.00	Urban Forestry Program
Cultural Services	76,310		Collections Storage Move
Library	23,576		Annual maintenance for Biblioteca equipment
	2,000		Community outreach
TOTAL GENERAL FUND	1,437,670	10.48	
Special Funds			
Lodging Tax	18,750		Part-time non-benefitted employee
Police CEF	100,000		2 Vehicles (Patrol)
Transportation	20,000		Shift Change Compensation
Open Lands	163,177	1.00	Maintenance Manager
TOTAL SPECIAL REVENUE FUNDS	301,927	1.00	
Enterprise Funds			
Stormwater	100,000		Snow & Ice Chemicals
Solid Waste	66,095	1.00	Administrative Technician
	90,000		800 MHz Radios
Golf	20,020	0.25	Golf Services Cord. Hours
	153,161	1.00	Transition from outsourced to internally managed pro
	91,105	1.00	Utility Asset Manager
	77,114	1.00	Power Apprentice Meter Tech I
Water & Power	71,138	1.00	Water Meter Tech II
	45,000		Temporary GIS Tech
	1,800		Communications expenses (Inspector Position)
	4,009,400		Non-Personnel Requests
TOTAL SPECIAL REVENUE FUNDS	4,724,833	5.25	
Internal Service Funds			
Fleet	9,000		Fleet Hoist
TOTAL INTERNAL SERVICE FUND	9,000	-	
Total, All Funds	6,473,430	16.73	

2016 Budget: Reductions

	Reduction	FTE	Description
Executive/Legal	18,512		Eliminate Internship Position
	12,095		Transition of Judge Position
Finance	3,150		Car Allowance
	1,500		Food
	5,000		Computer Supply/Equipment
Information Technology	12,000		Travel/Meetings/Schooling
	10,130		Maintenance & Repair Contract
	10,000		Suspended negotiation of Innoprise software maintenance agreements
HR	3,000		Citizen Volunteer Recognition & Awards
	1,000		Food
Economic Dev't	40,550	0.50	Administrative Technician
	10,000		Northern Colorado Economic Development Corporation contribution
Dev't Services	800		City participation in Loveland Honors Awards Event
	22,880	0.38	Reduce existing Planner hours
	300		Food
Police	21,000		Staffing for summer community events
Public Works	58,000		Janitorial Schedule
	252,000		Replacement of 11 GF Vehicles
Parks and Recreation	33,340	1.20	2 vacant Parks part-time positions
	4,700		Free T-shirts for adult league winners
	3,300		Food
	1,200		Free exercise towels at Chilson
	4,748	0.06	Suspension of digitization of collection for online access
	200		Postage (Rialto Bridge)
TOTAL GENERAL FUND	529,405	2.14	
Fleet	50,000		Implement DOT minimum standards
TOTALS	579,405	2.14	

POSITIONS ADDED (16.73 Total)

.60	Municipal Court	Office Support Specialist
.38	Finance	Meter Reader
.50	Finance	Sales Tax Technician
1.00	Fire	ARFF fire engineer
1.00	Building	Inspector
1.00	Building	Plans Reviewer
1.00	Building	Office Support Specialist
2.00	Police	Patrol Officers
1.00	Police	Accreditation Manager (<i>free up sworn officers</i>)
1.00	Police	HR/Personnel (<i>free up sworn officers</i>)
1.00	Parks and Rec	Urban Forester
1.00	Open Lands	Maintenance Manager
1.00	Solid Waste	Administrative Technician
.25	Golf	Coordinator hours addition
1.00	Golf	Pro (transition to internal)
1.00	Water and Power	Utility Asset Manager
1.00	Power	Power Apprentice Meter Tech I
1.00	Water	Water Meter Tech II

GENERAL FUND

	Denied Supplementals		
	Amount	FTE	Description
Finance	2,000		Printing
	49,693	0.50	Accountant
Information Technology	54,520		Appsense Client
	10,000		Hummingbird
	60,000		Innoprise ERP System
	46,000		Microsoft Exchange Database
	110,963	1.00	Project & Training Coordinator
	65,326	1.00	Help Desk Technician
Development Services	100,000		Contracted services for building inspections & plan reviews
Police	20,000		Restorative Justice (Absorbing)
TOTAL GENERAL FUND	518,502	2.50	

ENTERPRISE FUNDS

	Denied Supplementals		
	Amount	FTE	Description
Solid Waste	100,000		Recyclable Processing
TOTAL SPECIAL REVENUE FUNDS	100,000	0.00	