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Memorandum

Date: October 29, 2013

To: City Councilmembers
Poudre Valley Fire Protection District Board Members

From: Tom DeMint, Fire Chief
Ann Turnquist, Administrative Services Director

CC: Darin Atteberry, City Manager

Re: Council Work Session Agenda Item #2: Joint Board Meeting Additional Information

At the October 28, 2013 City Council Leadership Team meeting, Council asked for some additional information regarding PFA revenues.

1. What have been the overall contributions that PFA receives from both the City of Fort Collins and the Poudre Valley Fire Protection District from all sources?

Attachments 1 and 2 provide details about the contributions of the City and the PVFPD since 1993. Contributions from the City have included the following components:

- City O & M contribution from General Fund sources
- City Capital contributions based on 1 mill of City property tax (1993- present)
- City Keep Fort Collins Great contributions (11% of total KFCG revenue, 2011 – present)
- PVFPD unrestricted contributions based on property tax within the District, currently set at 10.595 mills (all revenue except minimal cost of operating the District)
- PVFPD Capital contribution to construction of Station 8 in Timnath (dedicated and projected to be transferred in 2014)

2. What would the City's general fund contribution have been if its 1987- 2008 Revenue Allocation Formula had been used to calculate the City's O&M contribution in recent years?

In the 1990's, the City applied TABOR limits to its allocations to PFA and made adjustments (increases or decreases) for items such as annexations, economic downturns, etc. After 2008, the City began to allocate funds to PFA based on a percentage increase over previous years, rather than a calculation of the previous Revenue Allocation Formula.

City staff has reviewed the calculations that were used prior to 2008, which included adjustments for TABOR limits, and those used after that time, which made some adjustments for annexations and budgetary factors. Based on this review, several key assumptions surfaced that City staff believes need to be reviewed, the most significant assumption concerns how TABOR is applied and how the base is reset during an economic downturn. Adjustments to these assumptions results in a different contribution amount. The amount of the additional contribution in 2013 would range from a low of \$1M to a high of \$2.8M depending on the assumptions agreed to.

Poudre Fire Authority City and District Contributions, 1993-2013

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
City O & M Contributions	\$ 6,629,243	\$ 6,665,917	\$ 6,882,259	\$ 7,519,914	\$ 8,028,509	\$ 8,436,440	\$ 8,979,989	\$ 9,487,887	\$ 10,654,325	\$ 11,522,059	\$ 11,540,924	\$ 11,303,078	\$ 13,146,658	\$ 13,773,409	\$ 14,085,102	\$ 14,811,734	\$ 15,535,145	\$ 15,472,085	\$ 14,948,720	\$ 15,145,546	\$ 15,525,167	\$ 15,844,050
City Capital Contributions (1 mill)	\$ 632,072	\$ 644,713	\$ 652,449	\$ 693,873	\$ 740,304	\$ 783,218	\$ 806,715	\$ 887,165	\$ 1,042,056	\$ 1,097,769	\$ 1,141,680	\$ 1,322,219	\$ 1,368,497	\$ 1,385,602	\$ 1,420,242	\$ 1,571,366	\$ 1,688,651	\$ 1,751,557	\$ 1,753,598	\$ 1,786,261	\$ 1,745,276	\$ 1,771,802
PVFPD Contributions (O & M and Capital)	\$ 1,969,545	\$ 1,904,914	\$ 2,005,739	\$ 2,508,060	\$ 2,338,488	\$ 2,738,202	\$ 2,586,060	\$ 2,910,564	\$ 3,118,136	\$ 3,365,086	\$ 3,493,075	\$ 3,462,075	\$ 3,618,075	\$ 3,779,864	\$ 3,970,864	\$ 4,109,844	\$ 4,090,299	\$ 4,143,555	\$ 4,466,296	\$ 4,314,450	\$ 4,314,450	\$ 4,382,474
PVFPD Capital Station 8 (dedicated, projected)																						\$ 1,400,000
Keep Fort Collins Great Revenue																			\$ 2,057,000	\$ 2,116,653	\$ 2,418,573	\$ 2,341,680
	\$ 9,230,860	\$ 9,215,544	\$ 9,540,447	\$ 10,721,847	\$ 11,107,301	\$ 11,957,860	\$ 12,372,764	\$ 13,285,616	\$ 14,814,517	\$ 15,984,914	\$ 16,175,679	\$ 16,087,372	\$ 18,133,230	\$ 18,938,875	\$ 19,476,208	\$ 20,492,944	\$ 21,314,095	\$ 21,367,197	\$ 23,225,614	\$ 23,362,910	\$ 24,003,466	\$ 25,740,006

Total PFA Contributions, Actual, All Sources, 1993-2013

