

AGENDA ITEM SUMMARY

October 21, 2014

City Council

STAFF

Mike Beckstead, Chief Financial Officer
Darin Atteberry, City Manager

SUBJECT

Items Relating to Appropriating Prior Year Reserves and Unanticipated Revenue in Various City Funds and Authorizing the Transfer of Appropriated Amounts between Funds or Projects.

EXECUTIVE SUMMARY

- A. First Reading of Ordinance No. 140, 2014, Appropriating Prior Year Reserves and Unanticipated Revenue in Various City Funds and Authorizing the Transfer of Appropriated Amounts Between Funds or Projects.
- B. First Reading of Ordinance No. 141, 2014, Appropriating Prior Year Reserves in the Benefits Fund for Unanticipated Expenditure Increases.
- C. First Reading of Ordinance No. 142, 2014, Appropriating Prior Year Reserves in the Transportation Services Fund to be Used to Cover Snow Removal Expenses.
- D. First Reading of Ordinance No. 143, 2014, Appropriating Prior Year Reserves in the Self-Insurance Fund for Insurance Expenses.

The purpose of this item is for the Annual Year-End Adjustment. This year it is comprised of 4 separate ordinances. Ordinance No. 140, 2014, is for the appropriation of non-controversial expenses related to unanticipated revenue, grants, and unforeseen costs that had not previously been budgeted. Ordinance No. 141, 2014, appropriates funds from the Benefits Fund to cover unanticipated expenditures and employee benefits. Ordinance No. 142, 2014, appropriates funds for snow removal for the remainder of 2014 as the entire snow removal budget has been spent. Ordinance No. 143, 2014, appropriates prior year reserves for property and liability claims that are expected to exceed budget.

BACKGROUND / DISCUSSION

Summary of Ordinances

- A. First Reading of Ordinance No. 140, 2014, Appropriating Prior Year Reserves and Unanticipated Revenue in Various City Funds and Authorizing the Transfer of Appropriated Amounts Between Funds or Projects.**

The annual Budget Adjustment Ordinance allows for the appropriation of expenses related to unanticipated revenue, grants and unforeseen costs that had not previously been budgeted.

The purpose of this annual Budget Adjustment Ordinance is to combine dedicated and unanticipated revenues or reserves that need to be appropriated before the end of the year to cover the related expenses that were not anticipated and, therefore, not included in the 2014 budget appropriation. The unanticipated revenue is primarily from fees, charges, rents, contributions and grants that have been paid to City departments to offset specific expenses. Prior year reserves are primarily being appropriated for unanticipated operational expenses.

The table below is a summary of the expenses in each fund that make up the increase in requested appropriations:

Funding	Unanticipated Revenue	Reserves	Increase to City Approp.
General Fund	\$1,342,821	\$446,826	\$1,789,647
Capital Expansion Fund	\$60,000	\$0	\$60,000
Capital Projects Fund	\$481,297	\$0	\$481,297
Conservation Trust	\$190,000	\$510,000	\$700,000
Cultural Services & Facilities Fund	\$41,411	\$1,019,793	\$1,061,204
Golf Fund	\$98,000	\$0	\$98,000
KFCG Fund	\$0	\$215,096	\$215,096
Light & Power Fund	\$0	\$100,000	\$100,000
Natural Areas Fund	\$618,070	\$0	\$618,070
Recreation Fund	\$27,242	\$0	\$27,242
Sales & Use Tax Fund	\$0	\$985,192	\$985,192
Stormwater Fund	\$0	\$106,125	\$106,125
Timberline/Prospect SID #94	\$60,048	\$0	\$60,048
Transit Services Fund	\$657,531	\$0	\$657,531
Transportation Fund	\$10,667	\$0	\$10,667
Wastewater Fund	\$0	\$100,000	\$100,000
Water Fund	\$0	\$100,000	\$100,000
Annual Year-End Adjustment Total	\$3,587,087	\$3,583,032	\$7,170,119

Note: This table summarizes the details of Ordinance No. 140, 2014. It does not include the amounts from the other 3 ordinances in this combined AIS.

This Ordinance appropriates prior year reserves and unanticipated revenue in various City funds, and authorizes the transfer of appropriated amounts between funds. The City Charter permits the City Council to provide, by ordinance, for payment of any expense from prior year reserves. The Charter also permits the City Council to appropriate unanticipated revenue received as a result of rate or fee increases or new revenue sources. Additionally, it authorizes the City Council to transfer any unexpended appropriated amounts from one fund to another upon recommendation of the City Manager, provided that the purpose for which the transferred funds are to be expended remains unchanged; the purpose for which they were initially appropriated no longer exists; or the proposed transfer is from a fund or capital project account in which the amount appropriated exceeds the amount needed to accomplish the purpose specified in the appropriation ordinance.

The other three ordinances are for significant cost overruns greater than the original 2014 budget appropriation as follows. These were reviewed with the Council Finance Committee on September 15, 2014:

- B. First Reading of Ordinance No. 141, 2014, Appropriating Prior Year Reserves in the Benefits Fund for Unanticipated Expenditure Increases.**
- C. First Reading of Ordinance No. 142, 2014, Appropriating Prior Year Reserves in the Transportation Services Fund to be Used to Cover Snow Removal Expenses.**
- D. First Reading of Ordinance No. 143, 2014, Appropriating Prior Year Reserves in the Self-Insurance Fund for Insurance Expenses.**

Funding	Unanticipated Revenue	Reserves	Increase to City Appropriations
Benefits Fund	\$0	\$1,850,000	\$1,850,000
Self-Insurance Fund	\$0	\$610,000	\$610,000
Transportation Fund	\$0	\$800,000	\$800,000
Additional Year-End Adjustments Total	\$0	\$3,260,000	\$3,260,000

APPROPRIATION DETAILS

- **First Reading of Ordinance No. 140, 2014, Appropriating Prior Year Reserves and Unanticipated Revenue in Various City Funds and Authorizing the Transfer of Appropriated Amounts Between Funds or Projects.**

A. GENERAL FUND

1. Fort Collins Police Services (FCPS) has received revenue from various sources which need to be appropriated to cover the related expenditures. A listing of these items follows:
 - a. \$28,800 - Chemical Test Fees & Driving w/o Insurance Penalty Assessments - Pursuant to C.R.S. 16-11-501(2) (j), the costs of chemical tests (blood/breath tests) shall be reimbursed directly by the defendant to the law enforcement agency which administered and paid for the test. The driving without insurance law provides revenue to the law enforcement agency issuing the citation. It is projected that by the end of 2014, \$28,800 will have been collected by the courts and passed on to Police Services under these provisions. The revenue is used to directly offset the actual cost of blood/breath testing for DUI and DUID (driving under the influence of drugs). Charges from local hospitals and the Colorado Bureau of Investigations laboratory total \$27,000 thus far in 2014.
 - b. \$38,870 - High Intensity Drug Trafficking Area Grant - In 2014, the Rocky Mountain High Intensity Drug Trafficking Area increased the award of the 2013 FY grant by \$38,870. The grant funds will be used by the Northern Colorado Drug Task Force to upgrade outdated equipment. No City match is required.
 - c. \$12,709 - Internet Crimes Against Persons Grant - In 2012-2013, Police Services was the subrecipient of grant funds from the Internet Crimes Against Persons Grant (ICAC). The grant paid for investigator training and software to assist in ICAC investigations. This item is to appropriate grant revenue in the amount of \$12,709. No City match is required.
 - d. \$20,000 - 2014 Northern Colorado Drug Task Force Reserve Request - Fort Collins Police Services is the fiduciary agency for the Northern Colorado Drug Task Force. The multi-agency task force is a collaborative effort staffed by Fort Collins and Loveland law enforcement personnel. The budget for the task force was appropriated early in 2014. Since then, a computer server had to be replaced. This item appropriates money from the Task Force reserve the money to cover the expense.
 - e. \$2,600 - K-9 Donation - In 2014, a generous Fort Collins resident donated \$2,600 to the Police K-9 program. City policy requires the donation be appropriated via this ordinance for transparency purposes. The money was used for handler travel and training to pick up a new K-9 that was purchased late in 2013.
 - f. \$172,839 - Police Overtime and Straight Time Reimbursement - In 2014, Police Services received reimbursement from various entities for overtime expenses. The different activities include: CSU football traffic control, Tour De Fat, Brew Fest, New West Fest, regional auto theft case investigations, Poudre School District school board meetings, MAX implementation, and noise ordinance violation workshops. Additionally, in 2014 FCPS partnered with Larimer County to staff events at The Ranch. Police receives reimbursement from Larimer County for officer hours worked at Ranch events.

Additionally, Police Services implemented a new CAD system in conjunction with Larimer County where a significant amount of overtime was incurred to install the system, troubleshoot problems and train staff.

- g. \$52,529 - Poudre Valley Hospital Dispatch Contract Revenue - In the beginning of 2013, Fort Collins Police Services renegotiated the contract for providing dispatching services for Poudre Valley Health Systems. This resulted in more revenue than was originally projected for 2014. In addition, the hospital reimbursed Police Services for a dispatch console that was replaced as part of the 800 MHz project late in 2013.
- h. \$35,171 - Police Report Fees - Police reports purchased by the public and insurance agencies generate revenue of approximately \$7.50 a report. For 2014, it is estimated that \$35,170 will be collected. The revenue from this fee is used to subsidize the cost of copy machine rental expenses.
- i. \$90,997 - Vehicle Loss Reimbursement - In 2013, Police vehicles were damaged in motor vehicle collisions. The cost recovered by insurance claims is used to offset the cost of repair and replace totaled vehicles.
- j. \$3,290 - Miscellaneous Vendor Refunds - Police Services received \$3,290 from miscellaneous sources for the reimbursement of lost employee gate FOB's, cancelled training, and other vendor refunds. The reimbursement of funds goes to offset the cost of the original items/services purchased and subsequently returned/cancelled.
- k. \$3,250 - SWAT Training Fees - In 2014, the Fort Collins Police SWAT team hosted training for other agencies and charged attendees a fee. Fort Collins Police Services is proudly the home of nationally recognized trainers who are experts in their field. By hosting training, revenue is generated for the SWAT program and FCPS SWAT members get to train without incurring travel expenses. The registration revenue offsets the cost of the training materials for the class.
- l. \$90,424 - Sale of Retired 800 MHz Radio Equipment - In early 2013, Police Services replaced portable and mobile radios. Police sold the old radios to Jefferson County for \$78,600. Also in 2014, other City departments purchased equipment for Transit Officers. This revenue will be used to offset the cost of new computer and communications equipment.
- m. \$15,000 - Sale of Traffic Unit Motorcycles to Larimer County Sheriff's Office - The revenue received from Larimer County needs to be returned to the Camera Radar fund since the original purchase came from that account. New motorcycles were purchased in 2014 and this revenue will offset the cost of the new units and equipment.
- n. \$6,988 - 2014 Seatbelt Grant - In 2014, Fort Collins Police received a grant from the Colorado Department of Transportation for two waves of Seatbelt Grant Enforcement. The grant paid for officers to work overtime to conduct enforcement activities.
- o. \$11,597 - DUI Enforcement Grant - In 2014, Fort Collins Police received \$11,597 in grant funds from the Colorado Department of Transportation to pay for overtime for DUI enforcement. No City match is required.

FROM: Unanticipated Revenue (Miscellaneous Police)	\$463,220
FROM: Prior Year Reserves - No. Colorado Drug Task Force	\$20,000
FROM: Prior Year Reserves - Police CAD	\$31,680
FROM: Unanticipated Revenue (High Intensity Drug Traffic Grant)	\$38,870
FROM: Unanticipated Revenue (Internet Crimes Against Persons Grant)	\$12,709
FROM: Unanticipated Revenue (DUI Enforcement Grant)	\$11,597
FROM: Unanticipated Revenue (Seatbelt Grant)	\$6,988
FOR: Police Services	\$514,900
FOR: High Intensity Drug Traffic Grant	\$38,870

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FOR: Internet Crimes Against Persons Grant	\$12,709
FOR: DUI Enforcement Grant	\$11,597
FOR: Seatbelt Grant	\$6,988

2. The Community Development & Neighborhood Services (CDNS) department has received revenue from various sources which needs to be appropriated to cover the related expenditures. A listing of these items follows:

- a. \$3,000 - National Alliance for Preservation Conference Grant - Request for an appropriation of \$1,500 in Certified Local Government (CLG) funding and \$1,500 of matching grant funds from existing City of Fort Collins appropriations. The \$1,500 City match was previously appropriated, but per the City Charter the transfer of these funds to a grant project must be authorized by City Council. The grant awarded authorized sending two Landmark Preservation Commission members to this national conference in Philadelphia for training and education. A requirement of retaining CLG funding is continual education for commission members.
- b. \$62,000 - CDNS Development Hourly and Overtime Reimbursement - This is a request for hourly and overtime expenses that have been and are expected to be incurred throughout this year in an effort to keep up with current Development Review and inspection service levels. The department covered as much as possible through existing personal services budgets but anticipate needing an additional \$62,000 to fully cover additional expenses incurred. Development Review revenues that have come in over projections (in excess of \$1M as of August 31, 2014) are the suggested funding source.
- c. \$19,800 - Loomis Addition Grant - This request is for an appropriation of \$9,900 in Certified Local Government (CLG) funding and \$9,900 of matching grant funds from existing City of Fort Collins appropriations. The \$9,900 City match was previously appropriated, but per the City Charter the transfer of these funds to a grant project must be authorized by City Council. The grant authorized the hiring of a professional consultant to develop a historic context for the Westside's Loomis Addition. This context development is the prelude to a historic property survey.
- d. \$63,785 - Paramount Cottage III Grant - Request for an appropriation of \$27,109 in Certified Local Government (CLG) funding, \$26,676 of matching grant funds from the owner and \$10,000 of matching grant funds from existing City of Fort Collins appropriations. The \$10,000 City match was previously appropriated, but per the City Charter the transfer of these funds to a grant project must be authorized by City Council. The grant awarded authorized the final phase of rehabilitation of the Paramount Cottage Camp located at 1544 West Oak Street.
- e. \$6,528 - Restorative Justice Accountability Incentive Block Grant - This is an appropriation request for \$6,528 in grant funding from the Colorado Division of Criminal Justice, Juvenile Accountability Incentive Block Grant. No City match was required. The grant funds were awarded to Restorative Justice Services (RJS) to purchase the equipment and supplies needed to establish the processes and procedures for administering a new screening tool and making appropriate referrals for youth referred to RJS from the DAs Office. The implementation of this screening tool is intended to assure youth will receive the mental health and substance abuse help they need to deal with issues that likely underlie their criminal behavior. It is our hope that this support will help youth stay out of the justice system and lead productive lives.

FROM: Unanticipated Revenue (Miscellaneous CDNS)	\$88,676
FROM: Unanticipated Revenue (National Alliance Preservation Grant)	\$1,500
FROM: Unanticipated Revenue (Loomis Addition Grant)	\$9,900
FROM: Unanticipated Revenue (Paramount Cottage III Grant)	\$27,109
FROM: Unanticipated Revenue (Restorative Justice Grant)	\$6,528
FROM: Transfer from Existing Operating Budgets	\$21,400
FOR: CDNS Hourly and Overtime Reimbursement	\$62,000
FOR: National Alliance Grant	\$3,000
FOR: Loomis Addition Grant	\$19,800

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FOR: Paramount Cottage III Grant	\$63,785
FOR: Restorative Justice Accountability Incentive Block Grant	\$6,528

3. Operation Services is requesting to complete the Arthur ditch rehabilitation project at the Mulberry Pool site. Previously, \$500,000 was appropriated based on initial design and construction estimates. However, after completion of the final design, it was determined that an additional \$200,000 was necessary to complete the project.

FROM: Unanticipated Revenue	\$200,000
FOR: Arthur Ditch Rehabilitation Project	\$200,000

4. Operations Services is requesting to appropriate \$60,000 to perform minor building renovations including an ADA restroom and some HVAC replacements at the Carnegie building (old museum) located at 220 Mathews.

FROM: Unanticipated Revenue	\$60,000
FOR: Carnegie Building Renovations	\$60,000

5. This request is to appropriate \$100,000 to upgrade to LED lighting fixtures at the following facilities: Senior Center Gym, Northside Atzlan Center Gym and Parking Lot, 215 Mason Parking Lot, and Gardens at Spring Creek Parking Lot. Operation Services anticipates to complete all upgrades before the close of 2014.

FROM: Unanticipated Revenue	\$100,000
FOR: LED Light Fixture Upgrades	\$100,000

6. The Forestry Department request to appropriate unanticipated revenue from reimbursement claims for damages to trees caused by accidents.

FROM: Unanticipated Revenue	\$3,514
FOR: Forestry Maintenance	\$3,514

7. The Parks department is requesting the appropriation of \$25,000 that was donated by Blue Ocean Enterprises / Richardson Foundation to the 4th of July celebration. This request appropriates these funds for this specified purpose.

FROM: Unanticipated Revenue (Donations)	\$25,000
FOR: 4th of July Expenses	\$25,000

8. This is a request to appropriate \$1,800 to help fund the acquisition of portable ramps in a joint effort with the Downtown Development Authority (DDA). The City and DDA have been asked by a number of Fort Collins residents to help find a solution to afford disabled access to businesses in the Old Town Historic District. Although front door wheelchair access to many of the historic buildings within the District is not required by federal law (Americans with Disabilities Act) or City land use code, there is a desire to make the downtown businesses more accessible to people in wheelchairs. Business owners will voluntarily pay \$75 for a ramp, remote doorbell and accessibility sticker, the City and DDA will split the remaining costs and delivery fee. Ramps will be portable and each business will be able to deploy a ramp when needed and store it discreetly when not in use.

FROM: Unanticipated Revenue	\$1,800
FOR: Portable Downtown Ramps Acquisition	\$1,800

9. The Social Sustainability department requests the appropriation of \$51,086 to cover expenses related to Land Bank property maintenance needs for 2014. As expenses vary from year-to-year, funding is requested annually mid-year to cover these costs. This Land Bank reserve request will cover the

expenses for 2014 including general maintenance of properties, raw water and sewer expenses, and property appraisals.

FROM: Prior Year Reserves (Land Bank Reserve)	\$51,086
FOR: Land Bank Expenses	\$51,086

10. The Fort Collins Convention Center and Visitor's Bureau (FCCVB) has been awarded an \$87,764 grant from the Colorado Welcome Center through the State of Colorado. These funds will be disbursed by the State of Colorado and directed through the City of Fort Collins, pursuant to State of Colorado requirements, then paid to the FCCVB. The grant period will run from July 1, 2014 through June 30, 2015.

FROM: Unanticipated Revenue (Grants)	\$87,764
FOR: Fort Collins Convention and Visitors Bureau	\$87,764

11. Economic Development requests the appropriation of \$344,060 to cover payment of rebates made in 2014. In accordance with Chapter 25, Article II, Division 5, Manufacturing Equipment Use Tax Rebates were paid out in March 2014 for the 2012 rebate program. The rebate program was established to encourage investment in new manufacturing equipment by local manufacturing firms. Vendors have until December 31st of the following year to file for the rebate. This item appropriates the use tax funds to cover the payment of the rebates.

FROM: Prior Year Reserves (Manufacturing Use Tax Rebate)	\$344,060
FOR: Manufacturing Use Tax Rebates	\$344,060

12. Environmental Services sells radon test kits at cost as part of its program to reduce lung cancer risk from in-home radon exposure. This appropriation would recover kit sales revenue for the purpose of restocking radon test kits.

FROM: Unanticipated Revenue	\$4,146
FOR: Radon Test Kits	\$4,146

13. The Gardens requests appropriations of unanticipated revenues resulting from increased programs and popularity of the Gardens. Appropriations are needed for the additional cost of expanded programs and needed improvements at the gardens.

FROM: Unanticipated Revenue	\$40,500
FOR: Gardens on Spring Creek Programs and Operations	\$40,500

B. CAPITAL EXPANSION FUND

1. This item appropriates administrative fee revenue earned in the Capital Expansion Fund for transfer to the General Fund. The 2014 Budget appropriated \$39,000 in administrative fees and through August over \$65,000 has actually been received. Development review revenues are currently higher than 2013 year-end actual revenues when the actual 2013 administrative fee revenue was over \$80,000. Staff is requesting the appropriation of an additional \$60,000 of unanticipated revenue to enable the full amount of administrative fees received in 2014 to be transferred to the General Fund.

FROM: Unanticipated Revenue (Administrative Fees)	\$60,000
FOR: Transfer to the General Fund	\$60,000

C. CAPITAL PROJECTS FUND

1. As part of the Harmony Road and Shields Street Intersection Improvements Project, funds were received from the Fort Collins Loveland Water District for necessary waterline improvements. This project has been completed and the contributed funds are needed to cover the remaining expenses.

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FROM: Unanticipated Revenue (Contributions in Aid) \$63,590
FOR: Harmony & Shields Intersection Improv. Project \$63,590

2. As part of the Linden Street Streetscape Improvements Project, funds have been received from the developer as a repay agreement for construction of local street improvements adjacent to their development. The address of the developers contributing to the project is 350 Linden and the amount contributed is \$21,654. This project has been completed and the contributed funds are needed to cover the remaining expenses.

FROM: Unanticipated Revenue \$21,654
FOR: Linden Street Improvements Project \$21,654

3. As part of the Willow Street River District Improvements Project, funds have been received from developers as payment to construct the local street improvements adjacent to their development project. The addresses or names of the developers contributing to the projects are 405 Linden (\$9,833), Feeder Supply (\$96,928), Wolverine Farm Letterpress & Public House (\$13,310), and Willow Street Lofts (\$2,689).

FROM: Unanticipated Revenue (Developer Contribution) \$122,760
FOR: Willow Street River District Enhancements Project \$122,760

4. Ridgeview Classical School has paid the City of Ft. Collins for the future installation of sidewalk along Welch Street in front of the school. The project is currently planned for late summer or early fall of 2015 pending any unforeseen circumstances. This item appropriates the revenue to fund the project.

FROM: Unanticipated Revenue (Developer Charges) \$3,375
FOR: BOB-Pedestrian Plan & ADA Improvements Project \$3,375

5. Savings from operating budgets were identified at the end of 2013 in the Transportation Services Fund and deposited in the Capital Projects Fund. These savings are requested for appropriation to partially cover charges identified by the FTA as ineligible for reimbursement by the Federal grant for the MAX project. It is expected that at the close of the project, City matching funds will be available to provide for any expenses deemed ineligible. This appropriation ensures there are additional funds available if needed. If they are not needed, they will be returned to the Transportation Services Fund.

FROM: Unanticipated Revenue (Transfer from Transportation) \$110,846
FOR: MAX Ineligible Project Expenses \$110,846

6. City residents approved a 0.25 cent tax to be used to finance projects identified in the Building Community Choices - Natural Areas and Park Improvement Capital Improvement Plan that went into effect on January 1, 1998, and expired on December 31, 2005. Per Ordinance No. 29, 1997 "Any excess revenues generated by the tax shall be used for natural areas and trails." All projects in the plan have been completed and this item transfers the remaining interest earnings from the Capital Projects Fund to the Natural Areas Fund.

FROM: Unanticipated Revenue (Interest) \$125,474
FOR: Transfer to Natural Areas Fund \$125,474

7. This item appropriates unanticipated revenue received for park construction projects. The City received unanticipated revenue from Larimer County Park Development Fees related to 2013 development that were received in 2014. This revenue will be applied towards the construction of the Southeast Community Park.

FROM: Unanticipated Revenue (Development Fees) \$33,598
FOR: Southeast Community Park Project \$33,598

D. CONSERVATION TRUST FUND

1. Due to increases in constructions costs in northern Colorado over the last two years, two trail projects are over initial budget estimates. The Trilby Underpass was estimated to cost \$900,000, but actual costs are \$1,300,000 (increase of \$400,000). The Poudre Trail at Lemay and Mulberry Project was originally estimated to be \$900,000, but is now estimated to be \$1,200,000 (increase of \$300,000). The Conservation Trust Fund has approximately \$1,000,000 in reserves. This item requests appropriating \$510,000 of reserves and \$190,000 of unanticipated revenue for these projects and to cover these additional construction costs.

FROM: Unanticipated Revenue (Lottery Proceeds)	\$190,000
FROM: Prior Year Reserves	\$510,000
FOR: Trail Acquisition and Development (Trilby Underpass, Poudre Trail)	\$700,000

2. This item transfers unused appropriations in the Conservation Trust Open Space Acquisitions Project, Fossil Creek Trail Project and Tri-City Trail Project to the Trail Acquisition /Development Project. The Open Space Acquisitions Project will be closed at year end. Transferred funds in the Trail Acquisition and Development Project will be used to cover unanticipated design and construction expenses for the Poudre Trail Project.

FROM: Open Space Acquisitions Project unused appropriation	\$57,461
FROM: Fossil Creek Trail Project unused appropriation	\$90,000
FROM: Tri-City Trails Project unused appropriation	\$380,000
FOR: Trail Acquisition and Development Project	\$527,461

E. CULTURAL SERVICES AND FACILITIES FUND

1. This item appropriates \$31,411 for two Art in Public Places (APP) projects: the Transformer Cabinet Project in the Light & Power Fund (\$3,982) and the Pianos About Town Project in the Cultural Services Fund (\$27,429). Funding has been received from the Bohemian Companies - \$38,492, Downtown Development Authority - \$8,000, and Downtown Business Association - \$2,900. This revenue was also for the administration of the projects (\$17,981), but additional administration appropriations are not needed in 2014.

FROM: Unanticipated Revenue (Contributions - Cultural Services & Facilities Fund)	\$27,429
FROM: Unanticipated Revenue (Contributions-Light & Power Fund)	\$ 3,982
FOR: Art in Public Places Project (Cultural Services & Facilities Fund)	\$27,429
FOR: Art in Public Places Project (Light & Power Fund)	\$ 3,982

2. The Downtown Fort Collins Creative District was accepted as a Candidate District into the Colorado Creative Districts Program. Creative districts are accepted into this program as "candidates" and work toward certification for two years. This incubator-style program offers Candidate Creative Districts benefits in the form of direct funding and professional assistance, training, and networking with peers. Candidate districts can apply for certification at the end of two years. Each candidate district is awarded a \$5,000 grant from both the Colorado Creative Industries and the Boettcher Foundation. This item appropriates the \$10,000 in grant revenue for the District expenses.

FROM: Unanticipated Revenue (Grants)	\$10,000
FOR: Downtown Creative District	\$10,000

3. The Museum Fund was created in 2013 to segregate the City's revenue and expenditures for the Fort Collins Museum of Discovery which opened in November 2012. Final Museum revenue, expenditures, and reserve balances were determined at the end of 2013. This appropriates the Museum reserves from: Donations (\$46,079), BOB Operations (\$559,346), and Unassigned (\$414,368), for a total of \$1,019,793 for transfer from the Cultural Services and Facilities Fund to the Museum Fund.

FROM: Prior Year Reserves (Cultural Services & Facilities Fund)	\$1,019,793
FOR: Transfer to the Museum Fund	\$1,019,793

F. GOLF FUND

1. This item is to appropriate unanticipated revenue in the Golf Fund from restructured golf concessionaire contracts. Through the restructuring, additional revenue came into the City, but a portion of that revenue needs to be paid to the Golf Pro concessionaires.

FROM: Unanticipated Revenue (Golf Fees)	\$98,000
FOR: Golf Expenses	\$98,000

G. KEEP FORT COLLINS GREAT FUND

1. Following approval of the Amended and Restated Intergovernmental Agreement and Revenue Allocation Formula on July 15, 2014, it was decided that PFA would participate in the City's Annual Year-End Adjustment Ordinance at the end of each year to appropriate the remaining KFCG balance from the end of the prior year. Therefore, Poudre Fire Authority requests the balance in the City's KFCG reserve fund dedicated to fire protection and other emergency services. These funds are requested to purchase fire apparatus in 2015.

FROM: Prior Year Reserves - Fire Reserve	\$215,096
FOR: Poudre Fire Authority Operations	\$215,096

H. LIGHT AND POWER FUND

1. The 2013 appropriation which funded the Computerized Maintenance Management System (CMMS) was based on a preliminary implementation scope and assumed that the mapping interface would be handled after the initial implementation. As the work on CMMS has proceeded, the system requirements grew and it became clear that the mapping interface should be an integral part of the initial implementation. These changes have resulted in a more comprehensive CMMS implementation, however, they have impacted the projected project cost. In order to realize all of the benefits associated with the full implementation of CMMS along with the GIS interface an additional appropriation is being requested for 2014. It is expected that the additional \$400,000 appropriation, consisting of \$100,000 from each of the four utility Enterprise Funds, will complete the implementation in the Water Field Operations area and the GIS connections, and result in a projected savings of at least \$200,000 from less consulting for the on-going asset management program with the Utilities Customer Service and Administration Fund in 2014.

FROM: Prior Year Reserves	\$100,000
FOR: CMMS Maintenance Management	\$100,000

I. NATURAL AREAS FUND

1. The sales and use tax revenue received in 2013 was higher than projected and the existing appropriations were not adequate to make the full transfer from the Sales and Use Tax Fund to the Natural Areas Fund for the one quarter cent Natural Areas tax. (See Sales & Use Tax Fund Item #1) This item appropriates additional funds in the amount of \$492,596 transferred from the Sales and Use Tax Fund to the Natural Areas Fund for Land Conservation expenses.

FROM: Unanticipated Revenue (Transfer In)	\$492,596
FOR: Natural Areas Expenses	\$492,596

2. City residents approved a 0.25 cent tax to be used to finance projects identified in the Building Community Choices - Natural Areas and Park Improvement Capital Improvement Plan that went into effect on January 1, 1998, and expired on December 31, 2005. (See Capital Project Fund item #6) This item appropriates

the transfer from the Capital Projects Fund into the Natural Areas Fund for trail expenses.

FROM: Unanticipated Revenue (Transfer In)	\$125,474
FOR: Natural Areas Trails Expense	\$125,474

J. RECREATION FUND

1. Adult Fitness and Child Development programs at the North Aztlan Center have seen a significant participation increase in 2014. An increase in demand for the number of programs offered results in increased cost, off-set by revenue generated by registrations and drop-in fees.

FROM Unanticipated Revenue	\$27,242
FOR: Recreation Programs	\$27,242

K. SALES AND USE TAX FUND

1. The sales and use tax revenue received in 2013 was higher than projected and the existing appropriations were not adequate to make the full transfer from the Sales and Use Tax Fund to the Capital Projects Fund for the one quarter cent Building on Basics tax, and to the Natural Areas Fund for the one quarter cent Natural Areas tax. Adjustments to the General Fund, the Keep Fort Collins Great Fund and the Transportation Services Fund are not needed because the tax revenues are recorded directly into those funds. This item appropriates additional funds in the amount of \$985,192 from prior year reserves to increase the transfer from the Sales and Use Tax Fund to the Capital Projects Fund for the Building on Basics tax by \$492,596, and to increase the transfer to the Natural Areas Fund for the Natural Areas tax by \$492,596.

FROM: Prior Year Reserves (Sales & Use Tax Fund)	\$985,192
FOR: Transfer to Capital Projects - Building on Basics	\$492,596
FOR: Transfer to Natural Areas Fund	\$492,596

L. STORMWATER FUND

1. This item appropriates 1% of the West Vine Channel Outfall project in the amount of \$6,125 for Art in Public Places. The total capital project was appropriated in November, 2013 Ordinance No. 156 but did not include the Art in Public Places appropriation. Of the \$6,125, 78% remains in the Stormwater Fund for the artwork (\$4,778) and 22% is transferred to the Cultural Services and Facilities Fund for operations (\$1,225) and for maintenance (\$122). This is funded from the Stormwater Fund Reserves.

FROM: Prior Year Reserves	\$6,125
FOR: Art in Public Places Project - Stormwater Fund	\$4,778
FOR: APP Project - Transfer to Cultural Services & Facilities Fund	\$1,347

2. The 2013 appropriation which funded the Computerized Maintenance Management System (CMMS) was based on a preliminary implementation scope and assumed that the mapping interface would be handled after the initial implementation. As the work on CMMS has proceeded, the system requirements grew and it became clear that the mapping interface should be an integral part of the initial implementation. These changes have resulted in a more comprehensive CMMS implementation, however, they have impacted the projected project cost. In order to realize all of the benefits associated with the full implementation of CMMS along with the GIS interface an additional appropriation is being requested for 2014. It is expected that the additional \$400,000 appropriation, consisting of \$100,000 from each of the four utility Enterprise Funds, will complete the implementation in the Water Field Operations area and the GIS connections, and result in a projected savings of at least \$200,000 from less consulting for the on-going asset management program with the Utilities Customer Service and Administration Fund in 2014.

FROM: Prior Year Reserves	\$100,000
FOR: CMMS Maintenance Management	\$100,000

M. TIMBERLINE/PROSPECT SID #94 FUND

1. The SID was established in 2007 and payments are being made over 10 years. The City bills annually and forwards payments to a developer who fronted initial capital for the improvements. In 2014 revenues exceeded projects due to early payoffs made by property owners thus an appropriation is needed to forward payment to the developer

FROM: Unanticipated Revenue	\$60,048
FOR: Timberline/Prospect SID #94 Expenses	\$60,048

N. TRANSIT SERVICES FUND

1. The City of Fort Collins has entered into agreements with each of its three Transportation Management Area (TMA) partners (Loveland, Berthoud, & the NFRMPO) to transfer local funds to the partners in exchange for the partner's allocation of federal formula funding. These agreements are specific to Federal Fiscal Year (FFY) 2013 FTA Section 5307 and Section 5339 formula grants. This request for additional appropriations to match the sum of the agreed-upon local funds exchange is fully funded with additional federal funding.

FROM: Unanticipated Revenue (Grants)	\$657,531
FOR: Pass-Thru Funding to Transportation Management Area	\$657,531

O. TRANSPORTATION SERVICES FUND

1. FC Moves was awarded a \$10,667 grant from The Denver Foundation (Kaiser Permanente) for the Fort Collins Walk and Wheel Demonstration Project. This funding will be used to design and implement a temporary protected bike lane demonstration project in 2015. Project site selection and planning will occur in late 2014. Funding will also be used for project evaluation to help inform future bikeway design across the City. This item appropriates the funds that have been received by the City.

FROM: Unanticipated Revenue (Contribution)	\$10,667
FOR: FC Moves Program	\$10,667

P. WASTEWATER FUND

1. The 2013 appropriation which funded the Computerized Maintenance Management System (CMMS) was based on a preliminary implementation scope and assumed that the mapping interface would be handled after the initial implementation. As the work on CMMS has proceeded, the system requirements grew and it became clear that the mapping interface should be an integral part of the initial implementation. These changes have resulted in a more comprehensive CMMS implementation, however, they have impacted the projected project cost. In order to realize all of the benefits associated with the full implementation of CMMS along with the GIS interface an additional appropriation is being requested for 2014. It is expected that the additional \$400,000 appropriation, consisting of \$100,000 from each of the four utility Enterprise Funds, will complete the implementation in the Water Field Operations area and the GIS connections, and result in a projected savings of at least \$200,000 from less consulting for the on-going asset management program with the Utilities Customer Service and Administration Fund in 2014.

FROM: Prior Year Reserves	\$100,000
FOR: CMMS Maintenance Management	\$100,000

Q. WATER FUND

1. The 2013 appropriation which funded the Computerized Maintenance Management System (CMMS) was based on a preliminary implementation scope and assumed that the mapping interface would be handled after the initial implementation. As the work on CMMS has proceeded, the system requirements grew and

it became clear that the mapping interface should be an integral part of the initial implementation. These changes have resulted in a more comprehensive CMMS implementation, however, they have impacted the projected project cost. In order to realize all of the benefits associated with the full implementation of CMMS along with the GIS interface an additional appropriation is being requested for 2014. It is expected that the additional \$400,000 appropriation, consisting of \$100,000 from each of the four utility Enterprise Funds, will complete the implementation in the Water Field Operations area and the GIS connections, and result in a projected savings of at least \$200,000 from less consulting for the on-going asset management program with the Utilities Customer Service and Administration Fund in 2014.

FROM: Prior Year Reserves	\$100,000
FOR: CMMS Maintenance Management	\$100,000



- **First Reading of Ordinance No. 141, 2014, Appropriating Prior Year Reserves in the Benefits Fund for Unanticipated Expenditure Increases.**

Medical claims grew approximately 6% a year from 2009 through 2012. In 2013, claims increased 9% over 2012. In looking at the first eight months of 2014, the growth in medical claims is trending toward another increase of 9% or more, compared to 2013. Claims expenditures are anticipated to exceed budgeted appropriations by \$1.3M. Additional appropriations are also needed to cover unanticipated increases in other employee benefits, including Long-Term Disability, Life Insurance premiums, FPPA premiums and increased participation by employees in Flex Spending accounts (medical & daycare).

An additional appropriation of approximately \$1,850K is requested from reserves in the Benefits Fund. The Benefits Fund ended 2013 with a balance of \$10.5M, above the targeted minimum balance of \$6M. Similar to the Transportation Fund, if the additional appropriations requested are not expended, it will accrue to the Benefits Fund reserves.

FROM: Prior Years Reserves	\$1,850,000
FOR: Benefit Fund Expenses	\$1,850,000



- **First Reading of Ordinance No. 142, 2014, Appropriating Prior Year Reserves in the Transportation Services Fund to be Used to Cover Snow Removal Expenses.**

The budget for snow removal is based on the historical average annual cost of snow removal which is \$1.5M. A contributing factor to the shortfall in 2014 is the 2013 calendar year snow and ice season. Deicing product was purchased in 2013 for the 2013-2014 snow season. The supply was depleted due to the severity and number of storms in winter 2013. The first quarter of 2014 was an above average snow season and many of the storms were multi-day and/or weekend events which added to the total cost of snow removal. The entire snow removal budget of \$1.3M for 2014 has been spent.

As is anticipated in heavy snow years, additional funding is being requested within the Annual Year-End Adjustment Ordinance using existing Transportation Fund reserves. The Transportation Fund ended 2013 with a balance of \$15M of which \$5.1M is available for additional costs such as this. If there are remaining funds, they will return to the Transportation Fund reserves.

FROM: Prior Years Reserves	\$800,000
FOR: Snow removal in the Transportation Fund	\$800,000



- **First Reading of Ordinance No. 143, 2014, Appropriating Prior Year Reserves in the Self-Insurance Fund for Insurance Expenses.**

Workers Compensation claims and Property Liability claims are budgeted based on the average claims over the past several years. As the attached charts illustrate, claims vary significantly from year to year.

Property and Liability payments year to date of \$322K compare to a full year budget of \$450K. Because of several events during the year, Staff anticipates total payments will be approximately \$596K and exceed budget by \$274K. Property & Liability claims are expected to exceed budget driven by:

- \$195K loss on two large dump trucks that were totaled in 2014
- \$150K from oil & gas litigation costs that were not included in the budget
- \$70K loss from two police vehicles that were totaled in 2014

Workers Compensation payments year to date are essentially at the full year budget of \$750K. The average annual payment over the past 5 years is \$733k. Forecasting claims payments is difficult, as illustrated by \$447K of the year to date payments are for claims from prior years and the historical volatility in annual payments. Staff anticipates total payments for workers compensation will be approximately \$1,122K and exceed budget by \$336K.

The Self Insurance Fund ended 2013 with a \$3.6M fund balance of which \$2.8M is surplus. Additional funding of approximately \$610K will be requested from the Self Insurance Fund and if not expended will be returned at year end.

FROM: Prior Years Reserves	\$610,000
FOR: Workers Compensation	\$336,000
FOR: Property and Liability	\$274,000

FINANCIAL / ECONOMIC IMPACTS

Ordinance No. 140, 2014, increases total City 2014 appropriations by \$7,017,119. Of that amount, this Ordinance increases General Fund 2014 appropriations by \$1,636,647 including the use of \$446,826 in prior year reserves. Funding for the total City appropriations is \$2,705,171 from additional revenue, \$3,583,032 from prior year reserves, and \$728,916 transferred from other funds.

In addition, \$21,400 is being transferred from an operating budget to a grant project and another \$527,461 is being transferred from one project to another project. These transfers, however, do not increase overall City appropriations.

Ordinance No. 141, 2014, increases Benefits Fund 2014 appropriations by \$1,850,000. That amount is coming solely from Benefit Fund reserves.

Ordinance No. 142, 2014, increases Transportation Fund 2014 appropriations by \$800,000. That amount is coming solely from Transportation Fund reserves.

Ordinance No. 143, 2014, increases Self Insurance Fund 2014 appropriations by \$610,000. That amount is coming solely from Self Insurance Fund reserves.

The table below is a summary of the items requesting prior year reserves.

Item #	Fund	Use	Amount
Citywide (Ordinance No. 140, 2014)			
A.1.d.	General	2014 Northern Colorado Drug Task Force Reserve Request	20,000
A.1.f.	General	Overtime & Straight Time Reimbursement	31,680

A.9.	General	Land Bank Property Maintenance	51,086
A.11.	General	Manufacturing Equipment Use Tax Rebate	\$344,060
D.1.	Conservation Trust	Appropriation of Reserves and Unanticipated Conservation Trust Revenue for Trail Construction	510,000
E.3.	Cultural Services	Transfer of Museum Reserves to Museum Fund	1,019,793
G.1.	KFCG - Fire	Poudre Fire Authority	215,096
H.1.	Light and Power	CMMS Maintenance Management	100,000
K.1.	Sales & Use Tax	Transfer to BOB & Natural Areas	985,192
L.1.	Stormwater	West Vine Channel Outfall project APP	6,125
L.2.	Stormwater	CMMS Maintenance Management	100,000
P.1.	Wastewater	CMMS Maintenance Management	100,000
Q.1.	Water	CMMS Maintenance Management	100,000
Benefits Ordinance (Ordinance No. 141, 2014)			
	Benefits	Unanticipated Benefit Expenditure Increases	\$1,850,000
Transportation (Ordinance No. 142, 2014)			
	Transportation	Snow Removal	800,000
Self Insurance (Ordinance No. 143, 2014)			
	Self Insurance	Workers Compensation and Property Liability Claims	610,000
Total Use of Prior Year Reserves:			\$6,843,032

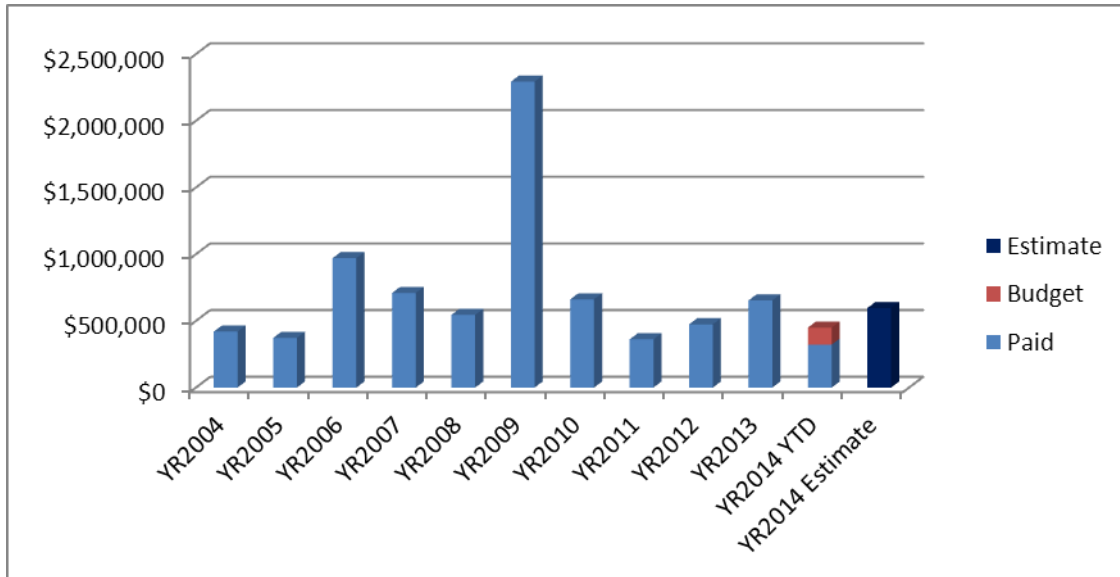
* The table above includes all Ordinances for this Agenda Item Summary

If these transfers and appropriations are not approved, the City will have to reduce budgetary expenditures even though adequate revenue and reimbursements are actually available to cover those expenditures.

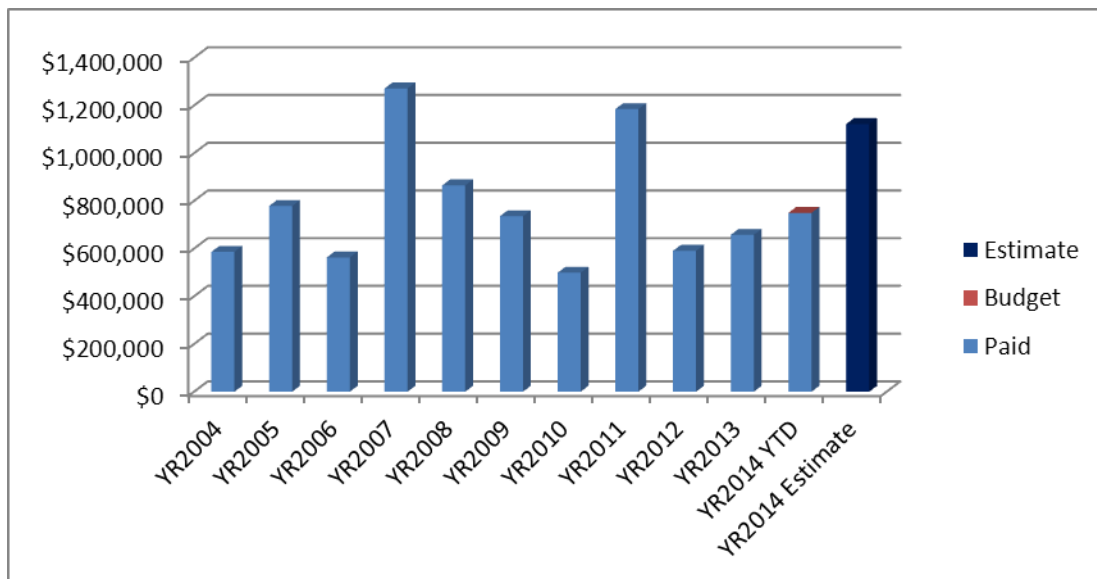
ATTACHMENTS

1. Graphs depicting Workers Compensation and Property & Liability Claim Payments (PDF)

Property & Liability Claim Payments



Workers Compensation Claim Payments



ORDINANCE NO. 140, 2014
OF THE COUNCIL OF THE CITY OF FORT COLLINS
APPROPRIATING PRIOR YEAR RESERVES AND
UNANTICIPATED REVENUE IN VARIOUS CITY FUNDS
AND AUTHORIZING THE TRANSFER OF APPROPRIATED
AMOUNTS BETWEEN FUNDS OR PROJECTS

WHEREAS, the City has prior year reserves, excess revenue, and unanticipated revenue available to appropriate; and

WHEREAS, in accordance with Article V, Section 8(b) of the City Charter, any expense or liability entered into by an agent of the City, on behalf of the City, shall not be made unless an appropriation therefor shall have been made by the City Council; and

WHEREAS, Article V, Section 9 of the City Charter permits the City Council to appropriate by ordinance at any time during the fiscal year such funds for expenditure as may be available from reserves accumulated in prior years, notwithstanding that such reserves were not previously appropriated; and

WHEREAS, Article V, Section 9, of the City Charter also permits the City Council to make supplemental appropriations by ordinance at any time during the fiscal year, provided that the total amount of such supplemental appropriations, in combination with all previous appropriations for that fiscal year, does not exceed the current estimate of actual and anticipated revenues to be received during the fiscal year; and

WHEREAS, Article V, Section 10, of the City Charter authorizes the City Council to transfer by ordinance any unexpended and unencumbered amount or portion thereof from one fund or capital project to another fund or capital project, provided the purpose for which the transferred funds are to be expended remains unchanged; and

WHEREAS, the City wishes to provide for the expenditures listed below and the City Manager recommends that these expenditures be made.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS that the following funds are hereby authorized for transfer and appropriated for expenditure for the purposes stated below:

A. GENERAL FUND

1.	APP. FROM: Unanticipated Revenue (Miscellaneous Police)	\$463,220
	APP. FROM: Prior Year Reserves - No. Colorado Drug Task Force	\$20,000
	APP. FROM: Prior Year Reserves - Police CAD	\$31,680
	APP. FROM: Unanticipated Revenue (High Intensity Drug Traffic Grant)	\$38,870
	APP. FROM: Unanticipated Revenue (Internet Crimes Against Persons Grant)	\$12,709

	APP. FROM: Unanticipated Revenue (DUI Enforcement Grant)	\$11,597
	APP. FROM: Unanticipated Revenue (Seatbelt Grant)	\$6,988
	FOR: Police Services	\$514,900
	FOR: High Intensity Drug Traffic Grant	\$38,870
	FOR: Internet Crimes Against Persons Grant	\$12,709
	FOR: DUI Enforcement Grant	\$11,597
	FOR: Seatbelt Grant	\$6,988
2.	APP. FROM: Unanticipated Revenue (Miscellaneous CDNS)	\$88,676
	APP. FROM: Unanticipated Revenue (National Alliance Preservation Grant)	\$1,500
	APP. FROM: Unanticipated Revenue (Loomis Addition Grant)	\$9,900
	APP. FROM: Unanticipated Revenue (Paramount Cottage III Grant)	\$27,109
	APP. FROM: Unanticipated Revenue (Restorative Justice Grant)	\$6,528
	FROM: Transfer from Existing Operating Budgets	\$21,400
	FOR: CDNS Hourly and Overtime Reimbursement	\$62,000
	FOR: National Alliance Grant	\$3,000
	FOR: Loomis Addition Grant	\$19,800
	FOR: Paramount Cottage III Grant	\$63,785
	FOR: Restorative Justice Accountability Incentive Block Grant	\$6,528
3.	APP. FROM: Unanticipated Revenue	\$200,000
	FOR: Arthur Ditch Rehabilitation Project	\$200,000
4.	APP. FROM: Unanticipated Revenue	\$60,000
	FOR: Carnegie Building Renovations	\$60,000
5.	APP. FROM: Unanticipated Revenue	\$100,000
	FOR: LED Light Fixture Upgrades	\$100,000
6.	APP. FROM: Unanticipated Revenue	\$3,514
	FOR: Forestry Maintenance	\$3,514
7.	APP. FROM: Unanticipated Revenue (Donations)	\$25,000
	FOR: 4th of July Expenses	\$25,000
8.	APP. FROM: Unanticipated Revenue	\$1,800
	FOR: Portable Downtown Ramps Acquisition	\$1,800
9.	APP. FROM: Prior Year Reserves (Land Bank Reserve)	\$51,086
	FOR: Land Bank Expenses	\$51,086
10.	APP. FROM: Unanticipated Revenue (Grants)	\$87,764
	FOR: Fort Collins Convention and Visitors Bureau	\$87,764
11.	APP. FROM: Prior Year Reserves (Manufacturing Use Tax Rebate)	\$344,060
	FOR: Manufacturing Use Tax Rebates	\$344,060

12. APP. FROM: Unanticipated Revenue \$4,146
FOR: Radon Test Kits \$4,146

13. APP. FROM: Unanticipated Revenue \$40,500
FOR: Gardens on Spring Creek Programs and Operations \$40,500

B. CAPITAL EXPANSION FUND

1. FROM: Unanticipated Revenue (Administrative Fees) \$60,000
FOR: Transfer to the General Fund \$60,000

C. CAPITAL PROJECTS FUND

1. APP. FROM: Unanticipated Revenue (Contributions in Aid) \$63,590
FOR: Harmony & Shields Intersection Improvements Project \$63,590

2. APP. FROM: Unanticipated Revenue \$21,654
FOR: Linden Street Improvements Project \$21,654

3. APP. FROM: Unanticipated Revenue (Developer Contribution) \$122,760
FOR: Willow Street River District Enhancements Project \$122,760

4. APP. FROM: Unanticipated Revenue (Developer Charges) \$3,375
FOR: BOB-Pedestrian Plan & ADA Improvements Project \$3,375

5. APP. FROM: Unanticipated Revenue (Transfers from Transportation) \$110,846
FOR: MAX Ineligible Project Expenses \$110,846

6. APP. FROM: Unanticipated Revenue (Interest) \$125,474
FOR: Transfer to Natural Areas Fund \$125,474

7. APP. FROM: Unanticipated Revenue (Development Fees) \$33,598
FOR: Southeast Community Park Project \$33,598

D. CONSERVATION TRUST FUND

1. APP. FROM: Unanticipated Revenue (Lottery Proceeds) \$190,000
APP. FROM: Prior Year Reserves \$510,000
FOR: Trail Acquisition and Development (Trilby Underpass, Poudre Trail) \$700,000

2. FROM: Open Space Acquisitions Project unused appropriation \$57,461
FROM: Fossil Creek Trail Project unused appropriation \$90,000

FROM: Tri-City Trails Project unused appropriation	\$380,000
FOR: Trail Acquisition and Development Project	\$527,461

E. CULTURAL SERVICES AND FACILITIES FUND

1. APP. FROM: Unanticipated Revenue (Contributions-Cultural Services & Facilities Fund)	\$27,429
APP. FROM: Unanticipated Revenue (Contributions-Light & Power Fund)	\$3,982
FOR: Art in Public Places (Cultural Services & Facilities Fund)	\$27,429
FOR: Art in Public Places (Light & Power Fund)	\$3,982
2. APP. FROM: Unanticipated Revenue (Grants)	\$10,000
FOR: Downtown Creative District	\$10,000
3. APP. FROM: Prior Year Reserves (Cultural Services & Facilities Fund)	\$1,019,793
FOR: Transfer to the Museum Fund	\$1,019,793

F. GOLF FUND

1. APP. FROM: Unanticipated Revenue (Golf Fees)	\$98,000
FOR: Golf Expenses	\$98,000

G. KFCG

1. APP. FROM: Prior Year Reserves (Fire Services)	\$215,096
FOR: Poudre Fire Authority	\$215,096

H. LIGHT AND POWER FUND

1. APP. FROM: Prior Year Reserves	\$100,000
FOR: CMMS Maintenance Management	\$100,000

I. NATURAL AREAS FUND

1. APP. FROM: Unanticipated Revenue (Transfer In)	\$492,596
FOR: Natural Areas Expenses	\$492,596
2. APP. FROM: Unanticipated Revenue (Transfer In)	\$125,474
FOR: Natural Areas Trails Expense	\$125,474

J. RECREATION FUND

1.	APP. FROM: Unanticipated Revenue (Recreation Fees)	\$27,242
	FOR: Recreation Programs	\$27,242

K. SALES AND USE TAX FUND

1.	APP. FROM: Prior Year Reserves (Sales & Use Tax Fund)	\$985,192
	FOR: Transfer to Capital Projects - Building on Basics	\$492,596
	FOR: Transfer to Natural Areas Fund	\$492,596

L. STORMWATER FUND

1.	APP. FROM: Prior Year Reserves	\$6,125
	FOR: Art in Public Places Project - Stormwater Fund	\$4,778
	FOR: APP Project - Transfer to Cultural Services & Facilities Fund	\$1,347
2.	APP. FROM: Prior Year Reserves	\$100,000
	FOR: CMMS Maintenance Management	\$100,000

M. TIMBERLINE/PROSPECT SID #94 FUND

1.	APP. FROM: Unanticipated Revenue	\$60,048
	FOR: Timberline/Prospect SID #94 Expenses	\$60,048

N. TRANSIT SERVICES FUND

1.	APP. FROM: Unanticipated Revenue (Grants)	\$657,531
	FOR: Pass-Thru Funding to Transportation Management Area	\$657,531

O. TRANSPORTATION SERVICES FUND

1.	APP. FROM: Unanticipated Revenue (Contribution)	\$10,667
	FOR: FC Moves Program	\$10,667

P. WASTEWATER FUND

1.	APP. FROM: Prior Year Reserves	\$100,000
	FOR: CMMS Maintenance Management	\$100,000

Q. WATER FUND

- | | | |
|----|----------------------------------|-----------|
| 1. | APP. FROM: Prior Year Reserves | \$100,000 |
| | FOR: CMMS Maintenance Management | \$100,000 |

Introduced, considered favorably on first reading, and ordered published this 21st day of October, A.D. 2014, and to be presented for final passage on the 4th day of November, A.D. 2014.

Mayor

ATTEST:

City Clerk

Passed and adopted on final reading on the 4th day of November, A.D. 2014.

Mayor

ATTEST:

City Clerk

ORDINANCE NO. 141, 2014
OF THE COUNCIL OF THE CITY OF FORT COLLINS
APPROPRIATING PRIOR YEAR RESERVES IN THE BENEFITS FUND FOR
UNANTICIPATED EXPENDITURE INCREASES

WHEREAS, the City of Fort Collins, through the Benefits Fund, provides employees with a full flexible benefit package including choices in insurance plans for health, life, vision, dental, long-term disability, and accidental death and dismemberment insurance; health care and dependent care reimbursement accounts; employee assistance program; and other employee benefits; and

WHEREAS, the City is self-insured for employee health care benefits, collecting revenues associated with providing medical, dental, and employee-paid vision benefits to employees and budgets for the payment of all medical insurance claims, including administration costs for claims processing; and

WHEREAS, the City's Benefits Fund is sufficiently funded to cover claims and administration costs, and adequate reserves are maintained for use in the event that fund expenditures exceed the revenues received in the fund; and

WHEREAS, staff projects the need for additional appropriations, totaling \$1.85 million, to cover unanticipated expenditure increases for employee benefits, including medical claims, flex spending reimbursements, long-term disability, life insurance premiums and Fire & Police Pension Association ("FPPA") contributions; and

WHEREAS, an appropriation of \$1,850,000 from prior year reserves within the Benefits Fund will still leave a reserve balance above the targeted minimum balance of \$6 million; and

WHEREAS, Article V, Section 9 of the City Charter permits the City Council to appropriate by ordinance at any time during the fiscal year such funds for expenditure as may be available from reserves accumulated in prior years, notwithstanding that such reserves were not previously appropriated.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS that there is hereby appropriated for expenditure from prior year reserves in the Benefits Fund the sum of ONE MILLION EIGHT HUNDRED FIFTY THOUSAND DOLLARS (\$1,850,000) for unanticipated Benefits Fund expenditures.

Introduced, considered favorably on first reading, and ordered published this 21st day of October, A.D. 2014, and to be presented for final passage on the 4th day of November, A.D. 2014.

Mayor

ATTEST:

City Clerk

Passed and adopted on final reading on the 4th day of November, A.D. 2014.

Mayor

ATTEST:

City Clerk

ORDINANCE NO. 142, 2014
OF THE COUNCIL OF THE CITY OF FORT COLLINS
APPROPRIATING PRIOR YEAR RESERVES IN THE TRANSPORTATION SERVICES
FUND TO BE USED TO COVER SNOW REMOVAL EXPENSES

WHEREAS, the Transportation Services Fund budgets for snow removal expenses based on the historical average annual cost; and

WHEREAS, due to the number and severity of winter storms in 2013 and the above average snow season in the first quarter of 2014, the entire 2014 snow removal budget has been spent; and

WHEREAS, funds in the amount of \$800,000 are requested from Transportation Services Fund prior year reserves for snow removal costs for the remainder of 2014 and any unspent appropriations at the end of the year will be returned to reserves; and

WHEREAS, the Transportation Services Fund has \$15 million in reserves at year-end 2013 and \$5.1 million of the total is available for additional costs such as snow removal; and

WHEREAS, Article V, Section 9 of the City Charter permits the City Council to appropriate by ordinance at any time during the fiscal year such funds for expenditure as may be available from reserves accumulated in prior years, notwithstanding that such reserves were not previously appropriated.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS that there is hereby appropriated for expenditure from prior year reserves in the Transportation Services Fund the sum of EIGHT HUNDRED THOUSAND DOLLARS (\$800,000) for snow removal expenditures.

Introduced, considered favorably on first reading, and ordered published this 21st day of October, A.D. 2014, and to be presented for final passage on the 4th day of November, A.D. 2014.

Mayor

ATTEST:

City Clerk

Passed and adopted on final reading on the 4th day of November, A.D. 2014.

Mayor

ATTEST:

City Clerk

ORDINANCE NO. 143, 2014
OF THE COUNCIL OF THE CITY OF FORT COLLINS
APPROPRIATING PRIOR YEAR RESERVES IN THE SELF INSURANCE FUND
FOR INSURANCE EXPENSES

WHEREAS, property, liability and workers compensation claims are budgeted based on average claims over the past several years; and

WHEREAS, City staff anticipates total property and liability payments for 2014 to be approximately \$596,000, which is \$274,000 over and above the 2014 budget for these payments; and

WHEREAS, staff also anticipates total payments for workers compensation for 2014 to be \$1.12M, which is approximately \$336,000 over and above the 2014 budget for these payments; and

WHEREAS, the request of \$610,000 from prior years reserves in the Self Insurance Fund will fund the unforeseen expenditures from both the workers compensation and property and liability claims; and

WHEREAS, Article V, Section 9 of the City Charter permits the City Council to appropriate by ordinance at any time during the fiscal year such funds for expenditure as may be available from reserves accumulated in prior years, notwithstanding that such reserves were not previously appropriated.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS that there is hereby appropriated for expenditure from prior year reserves in the General Fund the sum of SIX HUNDRED TEN THOUSAND DOLLARS (\$610,000) to fund property, liability, and workers compensation payments for 2014.

Introduced, considered favorably on first reading, and ordered published this 21st day of October, A.D. 2014, and to be presented for final passage on the 4th day of November, A.D. 2014.

Mayor

ATTEST:

City Clerk

Passed and adopted on final reading on the 4th day of November, A.D. 2014.

Mayor

ATTEST:

City Clerk