

**DATE: February 14, 2006**

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**WORK SESSION ITEM  
FORT COLLINS CITY COUNCIL**

**SUBJECT FOR DISCUSSION**

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General Fund Financial Stability and Funding Alternatives

**GENERAL DIRECTION SOUGHT AND SPECIFIC QUESTIONS TO BE ANSWERED**

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1. What methods does Council wish to consider for closing the General Fund gap in the 2007 budget?
  - a. Identify further expenditure and service reductions in the General Fund;
  - b. Fund the gap with new revenues;
  - c. A combination of new revenues and service reductions; or
  - d. Fund the gap and restore service reductions or fund service enhancements with new revenues
  
2. If options requiring voter approval are to be pursued, which contingency(ies) does Council wish to consider implementing in the event voter approval is not secured?

**BACKGROUND**

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The 2007 Budget was developed with the assumption that \$2.6 million of General Fund revenue would be raised through the implementation of a Transportation Maintenance Fee (TMF). Councilmembers have asked staff to provide additional alternatives for balancing the 2007 General Fund budget. The purpose of this work session is to review funding alternatives, including implementation of a TMF. In a time when sales and use tax revenue projections are relatively flat and Council and staff are concerned with creating a healthy economic base, a variety of funding alternatives, in addition to the TMF, are offered for consideration. (See Summary Table 1 and Attachment 1)

This issue is of critical importance to both Council and staff. By addressing issues related to the 2007 Budget early in the year, staff has ample time to consider several very credible options. Council will also be able to build upon the 2006-2007 Budget process by using the tools that have been developed using Budgeting for Outcomes (BFO) techniques. With a well developed understanding of the options available to Council, this discussion should help define the alternatives which should be pursued over the coming months.

The opportunity to evaluate funding alternatives is particularly challenging because \$5 million in cuts were made to the budget through the BFO process. A number of unmet needs exist in the 2006 - 2007 Budget, including such items as Library funding, Police and Fire funding, and Transportation Services capital and operations funding.

### General Fund Balance Alternatives

Two general alternatives must be considered in balancing the 2007 General Fund budget: further reductions in expenses and services and additional revenue sources. During the 2006-2007 Budgeting for Outcomes process, over \$5 million in expenditure and service reductions were implemented. Though additional service reductions can be identified through the BFO process and the various "drilling platforms," an exploration of revenue enhancements should be considered at the same time. (See Attachment 2)

Potential new or increased revenue sources fall into two general categories: those which require voter approval under TABOR regulations (taxes) and those which may be set with City Council or City Manager approval (fees).

### Options requiring voter approval—November 7, 2006 Election

Several funding options that may be considered by Council would require voter approval at the November 7, 2006 General Election. These options require voter approval because they are defined as "tax increases" under TABOR regulations. The only 2006 election at which the City could seek voter approval is on November 7, 2006. In addition, the Colorado Library Law requires that an election to establish a Library District be conducted in November.

Several of the tax increase options have the potential to increase City resources by more than the \$2.6 million needed to balance the 2007 budget. Though the first \$2.6 million of any new revenue would be used to close the funding gap in the 2007 budget, additional funds could be used to reinstate some of the cuts made in the 2006 budget or add/enhance services that Council desires to improve or expand.

The deadline for resolving this issue is short. Revenue sources must be clearly identified by early fall in order to be allocated through the 2007 Exceptions Budget Process. In addition, the language of any ballot measure which would require voter approval at the November 2006 election must be finalized at the August 15, 2006 Council meeting, in order to meet the statutory deadline to certify ballot content to Larimer County. A clearly developed contingency plan for balancing the General Fund will need to be developed in the event that voters defeat the measure.

### Government Revenues: Fees vs. Taxes

Concern has been raised in the community about the use of a TMF or other fees, with some people suggesting that the fee is actually a tax. The proposed TMF is considered to be a "Special Service Fee" under Colorado state law. State law gives the City the right to charge a service fee for the maintenance of roads, so long as the costs are fairly shared by all users. Though voters often do not distinguish between fees and taxes, policy makers should be aware of several key differences.

#### Tax Definition:

General taxes include both *ad valorem* taxes and excise taxes. An *ad valorem* tax is a tax on real or personal property and is based on the value of the property. The term "excise tax" has come to mean practically any tax that is not an *ad valorem* tax. An excise tax is imposed

on the performance of an act, the engaging in an occupation, or the enjoyment of a privilege. The payment of the excise tax is a condition of the act, event, or occurrence on which the tax is based. Examples include occupation taxes, lodging taxes, admissions taxes, etc.

General taxes usually are raised for the purpose of funding the general cost of government, although in some special situations a general tax may be “dedicated” by language in the ordinance and/or ballot measure that authorizes the tax. (Example: Usually, a sales tax can be used for any government purpose, but the Building on Basics sales tax is earmarked for specific projects that were listed in the ballot when the tax was approved.) General taxes always require a vote of the people to be enacted or changed.

### **Fee Definition:**

A fee is a charge imposed on persons or property for the purpose of defraying the cost of providing a particular governmental service or public facility. Proceeds from fees cannot be used to fund general government activities. Fees come in several forms, such as special service fees (like the proposed Transportation Maintenance Fee and the former Transportation Utility Fee,) impact fees (such as the Street Oversizing Fee and the proposed Street Oversizing Capital Expansion Fee,) or user fees (Lincoln Center or EPIC charges.) Fees must not exceed the cost incurred by the local government in providing the service or facility. Fees should also be fairly apportioned among the fee payers, although “mathematical exactitude” is not required in formulating fees. Finally, the proceeds of the fee must be segregated and earmarked for the particular purpose for which the fee is imposed, and spent for that purpose. Fees may be imposed and adjusted by ordinance, without a vote of the electorate.

### **Taxes and Fees Compared:**

A key difference between a fee, such as the TMF, and a tax is that the users of the streets pay amounts proportionate to the amount they use the service. Residential users pay less than commercial users because each household generates a few trips per day, while a business generates many more. More trips cause more wear and tear on the roads, so the cost of maintaining the road can be tied to the level of use.

A tax does not assume that any individual taxpayer or business uses the services that are being taxed. A tax for schools is levied on all residents, regardless of whether they use the public schools or not. There is no relationship between the user and the amount or application of the tax.

Under Colorado law, a City tax change must be approved by the voters, while a fee change can be approved by the City Council or City Manager.

**Timeline Highlights:**

<b>Financial Stability - 2007 General Fund Budget</b>	
February 14	Council Work Session
Winter-Spring	Citizen outreach re: funding alternatives
Winter-Spring	Work Session re: Library district, if under consideration
Spring	Finalize revenue projections for 2007 budget exceptions process
April 11	Council Work Session re: Financial Stability
August 15	Deadline for setting ballot language
Fall	Council consideration of 2007 Exceptions Budget
September 15	Complete policy development of any fee changes; allow for implementation time
November 7	General Election

**ATTACHMENTS**

## Summary Table 1

1. Detailed description of funding alternatives
2. 2007 Budget BFO Drilling Platforms
3. Community Park Utility Fee Calculation
4. Community Park Utility Fee Calculation with Urban Forest Data Included

**TABLE 1**  
**Funding Options Summary--2007 General Fund**  
**February 2006**

<b>Revenue Source</b>	<b>Amount</b>	<b>Yield to City</b>	<b>Cost to Average Household per Year (\$255,000 house)</b>	<b>Tax/Fee rate needed to yield \$2.6 million/ year</b>
<b>Expenditure and Service Reductions</b>	Various	\$2.6 million	No financial cost; lost services cost	Various cuts
<b>Library District</b>	2.91 mills	2.91 mills x \$1.9 million = \$5.6 million/yr  (\$1.9 million per mill/year)  <i>Based on proposed Library District Boundaries</i>	\$20.30 per mill/year  <i>Matching current service levels requires a levy of 2.91 mills or about \$59.25 on a \$255,000 home</i>	\$5.6 million / year  <i>\$3.5 million offset existing G.F. plus \$2.1 million additional revenue for the Library District.</i>
<b>Property tax Mill Levy Increase</b>	1 mill	\$1.4 million per mill	\$20.30 per mill/year  1.85 mills = \$37.55 per household/year average	1.85 mills = \$2.6 million
<b>General Fund base sales and use tax rate increase</b>	¼ cent	\$5.6 million/yr.	12.5¢ - 25¢ per \$100 purchase	1/8 cent = \$2.8 million
<b>Transportation Maintenance Fee</b>	\$1-2 per residential unit	\$1.4 – 2.6 million/ year	\$1 – 2 per residential unit/ month, \$12-24 per year; cost to commercial/industrial based on trip generation calculation	\$2.6 million could be generated with a \$2 fee per residential unit and commercial rates set with trip generation data
<b>Public Safety and Emergency Services Tax</b>	¼ cent	\$5.6 million/yr.	12.5¢ - 25¢ per \$100 purchase	Yields \$2.6 million to offset existing G.F. shortfall, plus approx. \$3 million for Public Safety enhancements
<b>PILOTs (Payments in Lieu of Taxes)</b>	6% Stormwater; 7% Electric	\$742,000 Stormwater; \$700,000 Electric	\$5.76 Electric <u>\$11.04 Stormwater</u> \$16.80 Total / year	Total of \$1.42 million of needed \$2.6 million gap
<b>Parks Maintenance Fee</b>	\$3.30- 4.70 per household per month	\$2.1 – 3.0 million/year	\$39.60 – 56.40 / year	Could cover \$2.1 - 3 million of \$2.6 million gap

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Attachment 1

**Option 1: Expenditure and Service Reductions**

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In addition to considering raising additional revenue from any of a variety of sources, Council should also consider the option of making an additional \$2.6 million in funding and service reductions for 2007. In considering this option, Council should review the funding priorities established through the Budgeting for Outcomes process during the 2006-2007 Budget process.

The "Drilling Platforms" for each of the seven results areas identified service priorities and funding requirements. These lists of funding priorities should be used in identifying the programs which could be reduced or eliminated to yield at least \$2.6 million in expenditure reductions.

The final Drilling Platforms for 2007 are included as Attachment 2.

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### Option 2: Implement Library District

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<b>Applies to:</b>	All taxable property in the District
<b>Annual Yield to General Fund</b>	\$3.5 million
<b>Tax/Fee Amount</b>	2.91 mills
<b>Approval</b>	Voter Approval required
<b>Annual Cost to Average Household</b>	\$ 59.25 / year

#### How does it Work?

A Library District is a political subdivision of the state governed by a Board of Trustees that operates libraries within a region and is supported by property taxes. A Library District which includes unincorporated areas of the County may be established by legislative action of the City and County together or by a petition (signed by 100 or more voters) submitted to County Commissioners and passed by the voters. Taxes for a District require approval of a majority of voters residing within its boundaries at a November election. The boundaries of the District could be the same as the Poudre School District boundaries. This would include approximately 200,000 residents or 56,000 households.

The cost to provide the current level of services, reinstate services that have been cut and to operate a full service Southeast Branch would be about \$5,600,000.

A mill rate of 2.91 mills could be sought from voters in the District. This amount would yield approximately \$5.6 million per year from the entire district. \$3.5 million of current General Fund resources used to support the Library would thus become available for other uses. The Library District would yield enough revenue to cover current operating expenses plus additional revenue that could be used to improve services and provide for the operation of a future Southeast Branch Library.

#### Who pays?

Property owners (residential and commercial) throughout the District would see increased property taxes. Allocating the cost of library services to residents both inside and outside the City limits would more accurately apportion costs to the actual users of Library services. About 15% of Fort Collins Public Library cardholders live outside of Fort Collins but use City libraries without cost. In the past, the City assumed that non-residents provided some support for library services by paying sales taxes for purchases in the City. However, non-residents do not pay City sales tax on automobiles or on

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purchases delivered to their homes. With the development of new shopping centers in the area City sales tax revenue from non-residents is further compromised.

### History of Revenue Source in Fort Collins

Fort Collins has not previously used a Library District for funding Library Services.

2004 Expenditures	
Personnel	\$2,963,674
Contractual Services	\$477,565
Commodities	\$616,211
<b>Total</b>	<b>\$4,057,450</b>

2004 Funding Sources	
General Fund	\$3,490,535
Donations	\$154,005
BCC Technology Funding	\$412,910
<b>Total Expenditures</b>	<b>\$4,057,450</b>

Pros:	Cons:
<ul style="list-style-type: none"> <li>• Allocates costs to residents throughout the district, including County residents who do not fully contribute to Library services</li> </ul>	<ul style="list-style-type: none"> <li>• City governance of the District is limited to approval of District Trustees.</li> </ul>
<ul style="list-style-type: none"> <li>• Diversifies the City tax base and reduces the dependence on sales and use taxes</li> </ul>	<ul style="list-style-type: none"> <li>• Voter approval required</li> </ul>
<ul style="list-style-type: none"> <li>• Provides stable, dedicated funding for current library services and restores library services that have been lost due to budget shortfalls.</li> </ul>	<ul style="list-style-type: none"> <li>• Must cover support services (maintenance, insurance, Human Resources, legal, financial).</li> </ul>
<ul style="list-style-type: none"> <li>• Could result in freeing up General Fund resources greater than the \$2.6 million in 2007, therefore making funds available to either enhance or restore services (police, fire, or other)</li> </ul>	<ul style="list-style-type: none"> <li>• Businesses pay a portion of the tax that is higher than the share paid by residential properties because of the impact of the Gallagher Amendment on apportioning the property tax burden.</li> </ul>
<ul style="list-style-type: none"> <li>• Can provide funding for additional facilities such as a Southeast branch.</li> </ul>	<ul style="list-style-type: none"> <li>• Other levels of government may also want to impose a property tax, thus "crowding the field"</li> </ul>
<ul style="list-style-type: none"> <li>• Property tax provides more stable funding during economic downturns and maintains a higher level of service than sales tax revenues offer.</li> </ul>	
<ul style="list-style-type: none"> <li>• All who benefit pay the cost to construct and operate the libraries.</li> </ul>	



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### Option 3: Mill levy increase

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<b>Applies to:</b>	All residential and commercial property
<b>Annual Yield to General Fund</b>	\$1.4 million per mill
<b>Tax/Fee Amount</b>	1.85 mills = \$2.6 million
<b>Approval</b>	Voter Approval required
<b>Annual Cost to Average Household</b>	\$20.30 per mill/year  1.85 mills = \$37.55 per household/year average

#### How does it Work?

The property tax is an *ad valorem* tax, meaning it is levied based on the assessed valuation of the underlying property. It is calculated by multiplying the mill levy by the assessed valuation. (A mill is one-tenth of a cent; thus, each mill represents \$1 in taxes for each \$1,000 of assessed value.) The County Assessor determines property values and the City sets the mill levy.

City charter limits the City's property tax levy to a maximum of 15 mills. It is presently set at 9.797 mills.

#### Who pays?

All property owners pay the tax. Residential and commercial properties pay the tax; renters of either residential or commercial property pay the tax indirectly through their rent payments.

Under the Gallagher Amendment approved by voters in 1982, the residential assessment rate is adjusted so that the tax burden of residential real property, statewide, remains nearly the same as in the prior year, despite market value changes. Adjusted using the Gallagher Amendment formula, the residential assessment rate has decreased substantially since 1982 from an average statewide of 21% to approximately 8% today.

#### History of Revenue Source in Fort Collins

For 2006, the City expects to receive \$14 million in property tax. The majority of the tax (67.09% according to the Revenue Allocation Formula *plus* one full mill) will be transferred to the Poudre Fire Authority to support fire protection services. The remainder of the property tax is used to pay for other services supported by the City's General Fund. In previous years, the City had earmarked some property tax revenues by

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policy for specific purposes including debt service on general obligation bonds, for pension programs, and other uses. The proceeds are no longer designated for specific purposes since the repayment of park bonds and the funding of pension plans has been completed.

Due to restrictions in the State Constitution on property valuation and taxation, the amount of tax paid by the owner of an average house in Fort Collins has remained fairly low over the last ten years. As total valuation in the state has increased, the Gallagher amendment forces the assessment ratio for residential property to decrease. The calculation below shows the City property tax on a typical Fort Collins house.

Actual Value	\$255,000
Times assessment ratio	x <u>7.96%</u>
= Assessed Value	\$ 20,298
Times Mill Levy	<u>9.797 mills per \$1,000</u>
= City Property Tax	\$198.85 per year

The City's property tax mill levy rate has not changed since 1991.

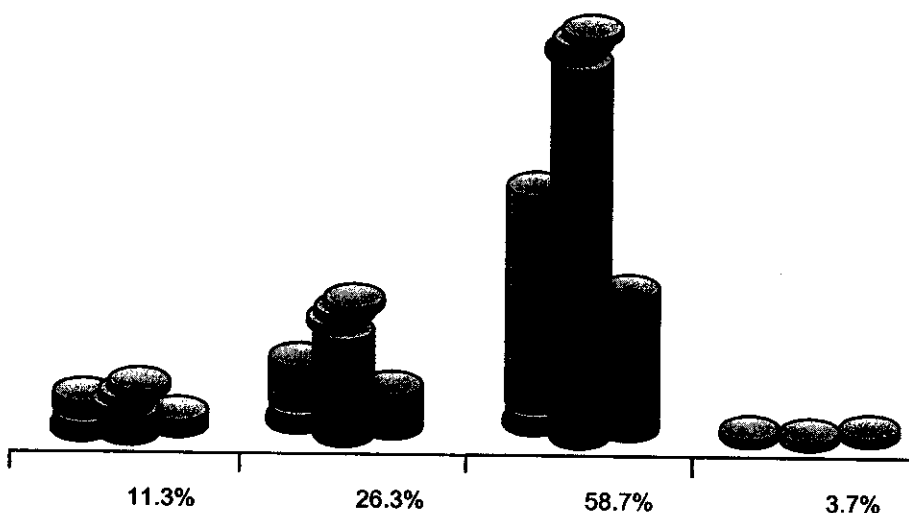
<b>Pros:</b>	<b>Cons:</b>
<ul style="list-style-type: none"> <li>▪ Yield from property taxes is fairly stable and predictable over time</li> </ul>	<ul style="list-style-type: none"> <li>▪ Can affect low-income more than high-income and be considered to be a regressive form of taxation</li> </ul>
<ul style="list-style-type: none"> <li>▪ It provides a stable source of revenue.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Property taxes sometimes discourage reinvestment in properties because improvements or renovations result in additional property taxes</li> </ul>
<ul style="list-style-type: none"> <li>▪ Administration and collection methods are already in place, and are easy to administer.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Lump-sum taxes are often harder for taxpayers to pay than monthly fees or sales taxes</li> </ul>
<ul style="list-style-type: none"> <li>▪ Property taxes are allowed as an itemized deduction for federal tax purposes</li> </ul>	<ul style="list-style-type: none"> <li>▪ Because the property tax is also levied by Larimer County and Poudre School District, citizens may not correlate taxes paid to the City with the services which they receive from the City.</li> </ul>
<ul style="list-style-type: none"> <li>▪ Viewed quite favorably by credit rating agencies</li> </ul>	<ul style="list-style-type: none"> <li>• Businesses pay a portion of the tax that is higher than the share paid by residential properties because of the impact of the Gallagher Amendment on apportioning the property tax burden.</li> </ul>
<ul style="list-style-type: none"> <li>▪ It taxes nonresident property owners who benefit from locally provided services.</li> </ul>	<ul style="list-style-type: none"> <li>• Other levels of government may also want to impose a property tax, thus "crowding the field"</li> </ul>
<ul style="list-style-type: none"> <li>▪ The tax is difficult to evade, making enforcement relatively easy for the tax collectors.</li> </ul>	

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**WHAT DOES A CITY PROPERTY OWNER PAY?**  
**2006 Property Tax Based on 2005 Assessment**

**MILL LEVY**

<u>CITY</u>	<u>COUNTY<sup>1</sup></u>	<u>SCHOOL DISTRICT<sup>1</sup></u>	<u>OTHER</u>	<u>TOTAL</u>
9.797	22.683	50.715	3.167	86.362



To illustrate the City property tax portion payable in 2006 by an individual owning a home valued at \$200,000 and a business owning property valued at \$600,000:

Based on current Colorado statutes, residential property is assessed at 7.96% of its actual value and commercial and industrial property is assessed at 29%.

<u>ACTUAL VALUE</u>			<u>ASSESSED VALUE</u>
\$ 200,000	X	.0796	= \$ 15,920
\$ 600,000	X	.2900	= \$ 174,000

The 2006 City mill levy is 9.797 mills based on the 2005 assessed value of property (a mill equals one dollar for every thousand dollars of assessed valuation).

<u>ASSESSED VALUE</u>		<u>MILL LEVY</u>		<u>CITY PROPERTY TAX</u>
\$ 15,920	X	.009797	=	\$ 155.97
\$ 174,000	X	.009797	=	\$1,704.68

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### Option 4: General Fund base sales and use tax rate increase

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<b>Applies to:</b>	All taxable sales with the City plus transactions covered by use taxes
<b>Annual Yield to General Fund</b>	¼ cent = \$5.6 million per year
<b>Tax/Fee Amount</b>	1/8 cent would yield enough to close General Fund gap
<b>Approval</b>	Voter approval required
<b>Annual Cost to Average Household</b>	12.5¢ per \$100 purchase for 1/8 cent 25¢ per \$100 purchase for ¼ cent

#### How does it Work?

A sales tax is levied on general retail sales of tangible personal property. The total sales tax in Fort Collins is currently 6.7% (2.9% state, 3% city and 0.8% county.) Sales taxes can be dedicated (earmarked for a specific purpose) or non-dedicated (proceeds flow into the City's general fund.) In Fort Collins, 2.25% of the 3% sales tax is non-dedicated and 0.75% is dedicated to specific projects or programs (BOB, Pavement Management and Open Space, Yes).

A use tax is generally levied on the retail purchase of tangible personal property which is purchased outside the taxing jurisdiction, but stored, used, or consumed within the jurisdiction. The use tax is often levied in conjunction with the sales tax to prevent "border-hopping" purchasing. The use tax is a complement to the sales tax. Most

Use tax keeps businesses within local boundaries, and "protects" them from businesses outside the local boundary which could have a tax-avoidance competitive advantage (i.e., reduces the business incentive to relocate outside the taxing jurisdiction to avoid a sales tax)

#### Who pays?

The sales tax is paid by both residents who make purchases within the City and visitors from surrounding areas who shop in Fort Collins. Use taxes are paid on items purchased for use within the City, but which do not pay a sales tax.

#### History of Revenue Source in Fort Collins

The City has had a general sales tax since 1968. The current base rate is 2.25%. Though the tax rate has not increased since 1982, revenue growth has lead to significant growth in revenues. Despite the fact that the rate has not changed, revenue has in the past been adequate to address service needs and expand.

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In addition to the base rate of 2.25%, since 1973 voters have approved a series of dedicated sales taxes, currently including three ¼ cent dedicated to specific projects or programs (BOB, Pavement Management and Open Space, Yes).

### City Sales Tax Rate Comparison

City	Percentage rate
Broomfield	4.15
Northglenn	4.00
Westminster	3.85
Aurora	3.75
Thornton	3.75
Castle Rock	3.60
Cherry Hills Village	3.50
Denver	3.50
Englewood	3.50
Greeley	3.46
Arvada	3.46
Boulder	3.41
Windsor	3.20
Lakewood	3.00
Littleton	3.00
Loveland	3.00
Longmont	2.95
Colorado Springs	2.50

Average = 3.39%  
Median = 3.46 %

*Note: Does not include RTD and Colorado Springs RTA taxes of 1%, Cultural and Football District taxes or county sales taxes.*

Pros:	Cons:
<ul style="list-style-type: none"> <li>• Good increasing source for a growth community, closely tied to economic cycle</li> </ul>	<ul style="list-style-type: none"> <li>• Can affect low income more than high-income, particularly since services are tax-free and low-income families buy more commodities than services. In Fort Collins, food and prescriptions are exempt from sales taxes.</li> </ul>
<ul style="list-style-type: none"> <li>• Revenues keep pace with inflation</li> </ul>	<ul style="list-style-type: none"> <li>• Higher relative tax rates may encourage buyers to shop out of city limits or to shop via the internet</li> </ul>
<ul style="list-style-type: none"> <li>• Administration and collection methods are already in place</li> </ul>	<ul style="list-style-type: none"> <li>• Other levels of government may also want to impose a sales tax, thus "crowding the field"</li> </ul>
<ul style="list-style-type: none"> <li>• Revenues accrue from non-residents and tourists</li> </ul>	<ul style="list-style-type: none"> <li>• Difficult to enforce the tax for purchases outside the city on anything other than major items (motor vehicles, building materials, manufacturing equipment), or items bought through non-commercial activity</li> </ul>

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<ul style="list-style-type: none"><li>• Use taxes reduce the incentive for local businesses to locate outside a taxing jurisdiction to escape the sales tax. Also, a use tax offers a degree of protection to the local merchant whose goods are subject to sales tax.</li></ul>	<ul style="list-style-type: none"><li>• Since a significant portion of use tax collections depend on expenditures for building construction material and motor vehicles—two sectors of the economy that vary with local economic conditions—use tax revenues are cyclical and more difficult to project over time.</li></ul>
<ul style="list-style-type: none"><li>• Financial impact to individuals is diluted over many small transactions</li></ul>	
<ul style="list-style-type: none"><li>• The tax is now deductible from federal income taxes for eligible taxpayers</li></ul>	

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**Option 5: Transportation Maintenance Fee**

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<b>Applies to:</b>	All residential and commercial properties, based on trip generation data
<b>Annual Yield to General Fund</b>	\$1 million - \$2.6 Million
<b>Tax/Fee Amount</b>	\$1 - 2 per month, per residential unit
<b>Approval</b>	Council approval required
<b>Annual Cost to Average Household</b>	\$12-\$24 per year

**How does it Work?**

The proposed Transportation Maintenance Fee (TMF) would be a charge on City utility bills for maintaining City streets, sidewalks and bike lanes. Maintenance includes such work as keeping pavement surfaces in good condition, performing seal coats as needed, repairing potholes and cracks, repaving and other work to keep our transportation system safe. This work is done to maintain the community's investment in transportation infrastructure. The revenue from the fee could not be used for anything except street maintenance.

Each residential unit would be charged a flat dollar amount (\$1-2 per month) for the fee. Commercial, industrial and institutional properties are assessed a fee based on trip generation data—land uses which generate more trips are charged a higher fee than those which generate fewer trips on the transportation system. This “nexus” or direct relationship between the fee and the amount that a user utilizes the service is a key aspect of developing the fee.

**Who pays?**

The basis of this fee is to charge users of the City's transportation system for its maintenance. By charging a fee for the cost of maintenance, a portion of the system would be funded by the parties most frequently using the streets and most directly benefiting from its maintenance.

The fee would be based on the actual cost of maintaining the system, including City streets, bike lanes, sidewalks and medians. The fee would be allocated to different users based on the average number of trips each type of user takes in a day. This results in a fee structure in which users pay in rough proportion to the extent they use the system. For example, users who add 10 trips per day to the transportation system pay a fee much lower than those user types (i.e. high traffic businesses) that average 300 trips per day. This trip generation theory is similar to the method used to calculate street oversizing

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fees, and has also been recognized by courts as a fair and legally appropriate way of apportioning costs.

### **Loveland's Example:**

City Staff has not yet pursued developing a detailed proposal for the Transportation Maintenance Fee that includes specific fee schedules for various uses. In 2000, the City of Loveland established a Street Maintenance Fee which is charged to all properties within the Loveland city limits. As an example of one method of setting these fees, Staff collected information about the methodology used for Loveland's fee. Loveland assumes that 68% of trips are generated by non-residential uses, and uses property acreage as a part of its fee calculation. Both of these assumptions will be key parts of the policy development process if the City of Fort Collins pursues implementing a Transportation Maintenance Fee. Both assumptions have a significant impact on the ultimate cost of the fee to various properties. Several other theories regarding the apportionment of costs should be considered.

Residential units in Loveland pay \$1.40 per unit per month. Other property types pay a fee based on the use of the property. These uses tie to trip generation data to determine the property's relative share of the cost of maintaining the transportation system. Commercial, industrial and institutional uses are divided into seven categories. Following are some examples of the fees charged to various types of properties under Loveland's model.

**City of Loveland—Street Maintenance Fee Examples**

Land Use Category	Sample property	Gross acreage	Monthly Fee
Retail accounts	Target	9.1310	\$499.56
	K-Mart	5.7551	\$314.86
Institutional	Lutheran Church	1.8600	\$ 33.61
	Mountain View H. S.	45.716	\$826.09
Industrial	Brayden Automation	.9150	\$ 12.74
	Hach	17.93	\$249.59
High Traffic Retail	Long's Peak Credit Union	.8700	\$121.14
	Sonic	.8160	\$113.62
Commercial	Chamber of Commerce	5.0089	\$ 90.51
	The Group Inc	2.1630	\$ 39.09
Mixed Use	Dental Office (office + 1 residential unit)		\$ 5.55
	World Beverage (store + 2 residential units)		\$ 26.44
Misc. Retail	Gregory Electric	2.1600	\$ 76.83
	Viegut Funeral Home	.3096	\$ 11.02



## Funding Alternatives February 14, 2006

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### History of Revenue Source in Fort Collins

The Transportation Maintenance or Transportation Utility Fee has a long history in Fort Collins, dating back to its adoption by City Council in 1988, and a subsequent review of the fee by the Colorado Supreme Court. A court challenge regarding the ability of the City to levy such a fee was made and the case was argued at the Colorado State Supreme Court. In the case, the court found that the fee was not a property tax, excise tax or special assessment, but rather a special service fee. Though the fee was upheld, the City did not implement the fee at that time.

More recently, other cities have used a Special Services Fee and those fees have been found to be appropriate despite challenges regarding the application of the TABOR amendment requirements on the imposition of a fee. A recent Court of Appeals decision reaffirms a home rule city's ability to impose a special service fee and to do so without a TABOR vote as long as: (1) the fee is imposed on persons or property to defray the costs of a particular government service, and not the general expenses of government; (2) the amount generated by the fee must be reasonably related to the overall cost of the service; (3) the methodology used to determine the amount paid by individual fee payers has a rational basis; and (4) revenues generated by the fee are segregated and used only for the purpose for which the fee was imposed.

An additional concern has been raised that the City is transferring the "tax" liability for services to fee payers. Adopting the TMF would, in fact, shift part of the cost of street maintenance from the general citizenry to those who use the streets most often and most heavily.

Several discussions were held during the budget process suggesting that citizens are already burdened with too many fees that support general government services. If Council adopts the TMF, it would be the City's only special service fee that is imposed on a City-wide basis for a general government service. The other general fund fees are either impact fees paid by developers to offset the impacts of their developments, or user fees paid by individuals who use City facilities (such as EPIC or the Lincoln Center), or who use services such as those involved in processing permit and license applications.

<b>Pros:</b>	<b>Cons:</b>
<ul style="list-style-type: none"> <li>• Provides a stable and predictable funding source for a basic City service</li> </ul>	<ul style="list-style-type: none"> <li>• May be perceived as a tax increase</li> </ul>
<ul style="list-style-type: none"> <li>• Shift part of the cost of street maintenance from the general citizenry to those who use the streets most often and most heavily.</li> </ul>	<ul style="list-style-type: none"> <li>• Costs are distributed more heavily to certain businesses, especially those which generate high traffic volumes</li> </ul>
<ul style="list-style-type: none"> <li>• Ensures that both the portion of the program funded by the Street Maintenance sales tax and the general fund portion of the program have adequate funding levels</li> </ul>	<ul style="list-style-type: none"> <li>• Voters approved a ¼ cent sales and use tax extension for pavement management in April 2005. This may appear to be double-dipping</li> </ul>
<ul style="list-style-type: none"> <li>• Doesn't require voter approval so could be implemented in timely manner for 2007 Budget year.</li> </ul>	<ul style="list-style-type: none"> <li>• Some businesses may perceive that they pay a disproportionate share of the cost</li> </ul>

**Funding Alternatives**  
**February 14, 2006**

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<ul style="list-style-type: none"><li>• Relatively easy to implement via existing utility bills</li></ul>	<ul style="list-style-type: none"><li>• Increases utility bills</li></ul>
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## Funding Alternatives February 14, 2006

### Option 6: Public Safety and Emergency Services Tax

<b>Applies to:</b>	All taxable sales with the City plus transactions covered by use taxes
<b>Annual Yield to General Fund</b>	¼ cent = \$5.6 million per year
<b>Tax/Fee Amount</b>	1/8 cent would yield enough to close General Fund gap (\$2.8 million)
<b>Approval</b>	Voter approval required
<b>Annual Cost to Average Household</b>	12.5¢ per \$100 purchase for 1/8 cent 25¢ per \$100 purchase for ¼ cent

#### How does it Work?

The City could seek voter approval for a Sales and Use Tax increase with the proceeds dedicated to Public Safety and Emergency Services. The tax revenue could be used to offset current General Fund contributions to Police Services, plus provide additional revenue for service enhancements. These enhancements could be either for additional Police Services or as additional revenue for meeting the Poudre Fire Authority's funding needs.

#### Who pays?

Fort Collins has used dedicated sales taxes in the past, but all have been for specific capital projects or improvements to capital assets rather than for providing operating funds for a service. Four other cities in the area have sales and use taxes dedicated to funding for public safety programs. They include:

- .15% in Boulder
- .21% Arvada
- .25% Aurora for Police Staffing
- .60% Westminster for Public Safety

<b>Pros:</b>	<b>Cons:</b>
<ul style="list-style-type: none"> <li>• Dedicated funding source provides more continuity of funding for a basic service</li> </ul>	<ul style="list-style-type: none"> <li>• The first \$2.6 million would be needed to offset current General Fund expenditures in public health and emergency services, resulting in less actual new resources for these purposes</li> </ul>
<ul style="list-style-type: none"> <li>• Would result in freeing up General Fund resources greater than the \$2.6 million in 2007, therefore making funds available to either enhance or restore public safety and emergency services</li> </ul>	<ul style="list-style-type: none"> <li>• Difficult message to convey to voters, since a portion of the dedicated funds would be used to offset existing funding sources</li> </ul>
<ul style="list-style-type: none"> <li>• May allow additional funding for police staffing, support of medical emergency response, PFA strategic plan, etc.</li> </ul>	

**Funding Alternatives**  
**February 14, 2006**

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**Option 7: PILOTs (Payments in Lieu of Taxes)**

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<b>Applies to:</b>	All City Utility customers
<b>Annual Yield to General Fund</b>	\$1.4 million
<b>Tax/Fee Amount</b>	1% addition to Electric PILOT, 6% increase to Stormwater fees
<b>Approval</b>	Council Approval Required
<b>Annual Cost to Average Household</b>	\$5.76 Electric \$11.04 Stormwater \$16.80 Total / year

**How does it Work?**

PILOT stands for "Payment in Lieu of Taxes." The PILOT is paid to the City's General Fund in place of revenue the City would receive in property taxes, use taxes and franchise fees if a privately owned utility provided these services in the City. These payments are part of the General Fund revenue that support general City services, including police, fire, library and parks.

As required by City Charter and City Code, a 6% PILOT is included in all electric, water, and wastewater rates.

Staff has examined the City's existing PILOTs to compare the rates charged to other utilities in the area. While the 6% PILOT for the Water and Wastewater Utilities are comparable to others regionally, the Electric PILOT could be increased by 1% to a rate of 7% while remaining regionally comparable. A 1% increase in the Electric Utility PILOT would yield approximately \$700,000 per year. These funds could be used to help support General Fund services as defined by City Council.

The City's Stormwater Utility is currently not assessed a PILOT. While Stormwater Utilities are less common than Water, Wastewater and Electric Utilities, others do exist regionally. By charging a 6% PILOT to the Stormwater Utility, approximately \$740,000 per year could be provided to support General Fund services.

**Who pays?**

All city utility rate payers would be assessed the additional PILOT. An additional 1% would be added to the PILOT for Electric utility customers, and a 6% PILOT would be added to Stormwater Utility customer bills. All or a portion of the rate increase may be absorbed under current utility rates.

## Funding Alternatives February 14, 2006

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### History of Revenue Source in Fort Collins

PILOTS have been charged to City utility customers since at least the 1954 Charter was approved. Since 1988, the amount of the PILOTS has been set by ordinance, with a rate of 5% from 1989-1997, increasing to 6% from 1997 to the present.

Currently, the City's charter provides that:

"If the utility is subject to a payment to the general fund in lieu of taxes and franchise fees, an estimate shall be made of the amount of taxes and franchise fees that would be chargeable against such utility if privately owned, and the amount of such payment, as determined by the Council under Article XII, Section 6 of this Charter, shall be charged against the utility fund." (*Charter Article V, Section 23*)

In 2006, the existing PILOTs are estimated to generate about \$6,954,000 for the General Fund.

<b>Pros:</b>	<b>Cons:</b>
<ul style="list-style-type: none"><li>• Provides a stable and predictable additional revenue source for General Fund needs</li></ul>	<ul style="list-style-type: none"><li>• All utility customers would be affected, thus the PILOT may be regressive</li></ul>
<ul style="list-style-type: none"><li>• Is competitive with other Electric rates in the private and public sector</li></ul>	<ul style="list-style-type: none"><li>• May be perceived as a tax increase</li></ul>
<ul style="list-style-type: none"><li>• All or a portion of the PILOT may be able to be absorbed in current utility rates</li></ul>	
<ul style="list-style-type: none"><li>• Pays for the City services used by the utilities just as paid by other businesses or enterprises: Police, street maintenance, planning etc.</li></ul>	

**Funding Alternatives  
February 14, 2006**

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**Option 8: Community Park Maintenance Fee**

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<b>Applies to:</b>	All residential properties
<b>Annual Yield to General Fund</b>	Could cover \$2.1 million of \$2.6 million gap
<b>Tax/Fee Amount</b>	\$3.30 per household per month;  Alternative with Forestry: \$4.70/month
<b>Approval</b>	City Council approval required
<b>Annual Cost to Average Household</b>	\$39.60 / year or \$56.40 / year

**How does it Work?**

The City of Fort Collins is developing a park system based on a standard of 7 acres of parkland per 1,000 population. Our progressive neighborhood and community park impact fees provide a very effective source of funding to build our parks as our community grows. The difficulty is finding sufficient, ongoing General Fund dollars to maintain our parks. The Parks Division has developed a funding option to alleviate the need for General Fund money to fund maintenance of the City's community parks. The community parks are the City's largest and most actively used parks. They provide a community-wide benefit and the cost to maintain them is an appropriate basis for a community-wide fee.

**Who pays?**

The following chart is an example of the monthly cost to citizens if this fee was put into place. The fee is based on the number of City residential electrical utility accounts. The example is based on a 2% utility account growth rate and a 3% inflation rate. The fee would pay for the annual maintenance of current community parks and would create a funding source for future community parks scheduled to be built over the next 15 years. The community parks portion of the park system would be completed at this time unless growth boundaries were changed. The fee in this example includes major renovations and repairs and equipment replacement. It does not include forestry costs for the park sites.

**Alternative Calculation:**

Another option which could be considered in calculating this fee would be to add an additional amount to the fee for the maintenance of the City's Urban Forest. Similar to

## Funding Alternatives February 14, 2006

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Community Parks, the entire community benefits from our maintenance of the urban forest and the cost of this service is currently funded by the General Fund. This would \$1.40 per month per household to the Community Park Maintenance Fee. At a total rate of \$4.70 per month, a Community Park Maintenance Fee would yield \$3 million per year and close the 2007 funding gap completely. See Attachment 5.

### History of Revenue Source in Fort Collins

This fee has not previously been used in Fort Collins.

<b>Pros:</b>	<b>Cons:</b>
<ul style="list-style-type: none"><li>• Provides a stable and predictable funding source for parks maintenance (and forestry) needs</li></ul>	<ul style="list-style-type: none"><li>• May be perceived as a tax increase</li></ul>
<ul style="list-style-type: none"><li>• Frees up funds to balance the 2007 General Fund</li></ul>	<ul style="list-style-type: none"><li>• Increases utility bills</li></ul>
<ul style="list-style-type: none"><li>• Doesn't require voter approval so could be implemented in timely manner for 2007 Budget year.</li></ul>	
<ul style="list-style-type: none"><li>• Relatively easy to implement via existing utility bills</li></ul>	

**Funding Alternatives**  
**February 14, 2006**

**Other Options Considered:**

Funding Source	Description	Potential Yield	Pros	Cons
<b>Occupation Tax on Liquor Licenses establishments</b>	Occupation taxes are imposed for the privilege of operating a business or practicing an occupation or profession within the taxing jurisdiction. The occupation tax can be general or specific. The general tax applies a single rate or scale to all businesses and professions in the community (see "head tax" below.) The specific tax requires payment for the privilege of conducting a particular type of business (lodging, liquor and beer taxes often fall in this category.) The occupation tax can be used both to raise revenue and to regulate business.	\$70,000-\$166,000	<ul style="list-style-type: none"> <li>• A general occupation tax based on a flat rate or graduated scale is simple and inexpensive to administer</li> <li>• The yield from the occupation tax is usually predictable and stable</li> <li>• Can provide revenue from non-residents (in the case of a lodging tax, for example)</li> </ul>	<ul style="list-style-type: none"> <li>• A flat fee occupation tax does not increase its yield in proportion to economic or population growth (non-elastic)</li> <li>• Specific occupation taxes levied at varying rates are expensive to administer relative to the amount of revenue generated</li> <li>• Could influence the choice of occupations or businesses to locate outside the taxing jurisdiction</li> </ul>
<b>Head Tax</b>	The head tax is a kind of occupation tax. It is a flat tax imposed on a per-person basis. These taxes are often levied on all employed persons in a taxing jurisdiction. The head tax may be imposed on the employee, employer, or both.	Unknown	<ul style="list-style-type: none"> <li>• Can provide revenue from commuters who work in the taxing jurisdiction but reside elsewhere</li> <li>• Can have many of the same advantages as the occupation tax (above)</li> <li>• Those who use services but do not pay property taxes would contribute to City services</li> </ul>	<ul style="list-style-type: none"> <li>• Tends to be regressive</li> <li>• Can have many of the same disadvantages as the occupation tax (above)</li> <li>• May discourage businesses who are considering locating in Fort Collins City limits</li> <li>• A flat fee occupation tax does not increase its yield in proportion to economic or population growth (non-elastic)</li> <li>• Specific occupation taxes levied at varying rates are expensive to administer relative to the amount of revenue generated</li> <li>• Could influence the choice of occupations or businesses to locate outside the taxing jurisdiction</li> </ul>
<b>Xcel Energy Franchise Fee</b>	The City currently assesses an occupation tax on Xcel Energy. An alternative and more typical method of charging a private utility for its use of public rights of way is to charge a Franchise Fee. Changing the methodology for assessing this charge from a flat rate to a percentage based fee would increase the revenue to the City and directly benefit the General Fund.	\$800,000?	<ul style="list-style-type: none"> <li>• Provides a stable and predictable additional funding source for General Fund service</li> </ul>	<ul style="list-style-type: none"> <li>• Current energy costs make the timing of increasing fees difficult</li> </ul>



**ATTACHMENT 2  
2007 Budget**

**ECONOMIC HEALTH DRILLING PLATFORM**

Offer #	Offer Description	Offer Amount	One-time One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Transportation 410 Fund Restricted	Recreation 412 Fund Restricted	Light & Power 501 Fund Restricted	Water 502 Fund Restricted	Wastewater 503 Fund Restricted	Storm Drain. 504 Fund Restricted
490	Economic Program Leadership	303,831			303,831	240,000	Vendor Fee	63,831						
331	Economic Vitality Sustainability: Targeted Business Study	28,863			28,863			28,863						
226	Economic Vitality Sustainability: Long Range Planning	469,964	(150,000)	101 fund	319,964			319,964						
350	Economic Vitality Sustainability: Business Data and Support Svcs	189,329			189,329			189,329						
287	Financial Tools	74,486			74,486			74,486						
324	Cultivating Partnership Opportunities	240,170			240,170			240,170						
409	Urban Renewal Authority	106,741	(44,000)	101 SI	62,741			62,741						
408	Development Review Center	3,270,723	(145,857)	410 fund	3,124,866	413,724	DTS Fees	1,428,324	461,155		23,971	46,611	46,611	178,606
669	Engineering Development Review Fees - <b>NEW REVENUE</b>								525,864					
411	Downtown District Maintenance	935,012			935,012	150,500	Parks Fees	784,512						
685	Community Branding & Cultural Marketing	45,000	(45,000)	101 fund	0			0						
537	Economic Marketing and Strategic Public Relations	62,071			62,071			62,071						
473	Fort Collins Business Incubator	40,000			40,000			40,000						
351	Convention and Visitors Service	425,000			425,000	425,000	Lodging Taxes	0						
428	Police - Patrol - District One Substation - Basic	587,161			587,161			587,161						
634	Fort Collins/Windsor Southeast Subarea Plan	0	0		0			0						
254	North College Avenue Urban Renewal Plan Citizens Advisory Group	28,348	(28,348)	101 SI	0			0						
	<b>Funded Offers</b>	6,806,699	(413,205)		6,393,494	1,229,224		3,881,452	987,019	0	23,971	46,611	46,611	178,606
	<b>Allocation</b>							3,881,452	1,001,451	0	24,196	47,015	47,015	180,313
	<b>Difference</b>							0	14,432	0	225	404	404	1,707
607	Special Event/ Tournament Coordinator	188,908			188,908			88,908		100,000				
597	Office of Human Capital Development	65,719			65,719			65,719						
481	Capital Improvement Program	74,458			74,458			74,458						
307	Visitor Profile Study	0			0			0						
693	Enhanced Urban Renewal Authority Support - Urban Renewal Planner	39,961			39,961			39,961						
	<b>Unfunded Offers</b>	369,046	0		369,046	0		269,046	0	100,000	0	0	0	0 \$ -
	<b>Total Offers</b>	7,175,745	(413,205)		6,762,540	1,229,224		4,150,498	987,019	100,000	23,971	46,611	46,611	178,606
	<b>Offers for New Revenue</b>	525,864												

ENVIRONMENTAL HEALTH DRILLING PLATFORM

2007

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Light & Power 501 Fund Restricted	Water 502 Fund Restricted	Wastewater 503 Fund Restricted	Storm Drain. 504 Fund Restricted	Nat. Areas 406 Fund Restricted	Trans. 410 Fund Restricted	Self Ins. 551 Fund Restricted
448	Utilities - Continue to provide water service to City water utility customers	25,044,579			25,044,579					25,044,579					
317	Utilities - Continue to provide wastewater service to wastewater utility customers	17,312,094			17,312,094						17,312,094				
191	Utilities - Collection System Replacement Capital Project	855,000			855,000						855,000				
325	Natural Areas Program - Resource Management	1,348,571			1,348,571								1,348,571		
288	Natural Areas Program - Land Conservation	3,811,742	(976,000)	406 fund	2,685,930								2,685,930		
			(149,812)	406 fund											
140	Utilities - Water Reclamation Replacement Program Capital Project	863,000			863,000						863,000				
367	Natural Areas Program - Management	1,154,331			1,154,331								1,154,331		
330	Utilities - Distribution System Replacement Capital Project	735,000			735,000					735,000					
134	Utilities - Water Production Replacement Program Capital Project	500,000			500,000					500,000					
165	Utilities - Halligan Reservoir Enlargement Capital Project	13,758,000	(13,758,000)	502 fund	0										
311	Climate Wise	158,183			158,183			25,000	133,183						
139	Utilities - Sludge Disposal Improvements Capital Project	125,000			125,000						125,000				
135	Utilities - Southwest System Improvements Capital Program	400,000			400,000					400,000					
166	Utilities - Water Supply Development Capital Project	100,000			100,000					100,000					
370	Waste Reduction & Recycling	286,801			286,801			286,801							
286	Air Quality Improvement	259,050			259,050			259,050							
541	Environmental Regulations Compliance Management for All City Departments	46,562			46,562										46,562
272	Natural Resources Department Administration - Environmental Planning	115,525			115,525			115,525							
221	Utilities - Collection System Study Project	50,000			50,000						50,000				
237	100% Use Of Clean Burning Bio-Diesel	30,842			30,842			30,842							
499	Basic Street Sweeping	374,541			374,541									374,541	
459	Utilities - Meter Add, Replace, Rehab - 2007	854,500			854,500					854,500					
678	Mosquito Control Services for West Nile Virus	253,065	(149,790)	101 fund	11,489							11,489			
			(91,786)	406 fund											
701	Restore Street Sweeping	115,940			115,940							115,940			
	<b>Funded Offers</b>	68,552,326	(15,125,388)		53,426,938	0		717,218	133,183	27,634,079	19,205,094	127,429	5,188,832	374,541	46,562
	<b>Allocation</b>							717,219	134,171	32,049,876	20,631,524	127,429	5,188,832	374,541	47,011
	<b>Difference</b>							1	988	4,415,797	1,426,430	0	0	0	449
298	Master Home Environmentalist	25,922	(25,922)	101 fund	0										
500	Alley Dust Control Pilot Program	30,000	(30,000)	101 fund	0										
	<b>Unfunded Offers</b>	55,922	(55,922)		0	0		0	0	0	0	0	0	0	0
	<b>Total Offers</b>	68,608,248	(15,181,310)		53,426,938	0		717,218	133,183	27,634,079	19,205,094	127,429	5,188,832	374,541	46,562

CULTURAL, RECREATION AND EDUCATION DRILLING PLATFORM

2007

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Neigh Parkland 401 Fund Restricted	Con Trust 403 Fund Restricted	Nat Areas 406 Fund Restricted	Cult Svcs 411 Fund Restricted	Recreation 412 Fund Restricted	Golf 508 Fund Restricted	Cemeteries 413 Fund Restricted	Perp Care 415 Fund Restricted	Capital Exp 307 Fund Restricted
106	EPIC: "Liquid and Frozen Assets"	2,109,420	(40,000)	412 fund	2,069,420			200,071					1,818,349				
106	<b>NEW REVENUE</b>												51,000				
131	Essential Library Services: Enriching the Life of our Community, One Person at a Time	4,011,153			4,011,153	160,000	Library Donations	3,851,153									
109	Youth Sports: "Kids Unplugged!"	315,252	(7,000)	412 fund	308,252			8,562					299,690				
100	Youth Recreation Opportunities (ages 15 months to 12 years)	223,611			223,611			37,561					178,050				
100	<b>NEW REVENUE</b>												8,000				
610	Lincoln Center Offer	3,293,026	(50,000)	101 fund	3,243,026			872,295				2,370,731					
108	City Park Summer Fun: "Trains, Boats and Water Floats"	286,676			286,676								211,676				
108	<b>NEW REVENUE</b>												75,000				
101	Northside Aztlan Community Center	850,476	(24,000)	412 fund	826,476			570,554					180,922				
101	<b>NEW REVENUE</b>												75,000				
95	The YAC - Safe Place for Kids	500,909			500,909			396,679					104,230				
104	Recreation Scholarship Support: "Everyone Participates"	110,000	(35,000)	101 fund	75,000			75,000									
112	RAFT (Registration and Financial/Technology): We Keep Recreation Afloat!	223,168			223,168			198,168					25,000				
328	Special Event Support	57,000			57,000			57,000									
111	Recreation Communications, Marketing, and Public Outreach	142,372			142,372			142,372									
609	Operation, Maintenance and Administration of City Owned Golf Courses	2,554,525	(15,908)	508 fund	2,538,617									2,538,617			
615	Cultural Development & Programming Account (Fort Fund)	185,954			185,954	185,954	Lodging Taxes										
345	Cultural, Library, Recreations Services Administration	185,017			185,017			185,017									
102	Recreation-At-Your-Door (RAD) Van program	61,934			61,934			61,934									
415	Community Parks Maintenance	2,508,924			2,508,924	14,000	Parks Fees	2,105,924		300,000							
415						89,000	Parks Fees										
414	Neighborhood Park Maintenance	1,717,660			1,717,660			1,717,660									
159	Museum Program	576,220	(27,500)	411 fund	548,720			497,155				51,565					
86	Down on The Farm	318,440	(13,500)	412 fund	304,940			149,594					124,226				
86	<b>NEW REVENUE</b>												31,120				
358	Computer and System Support for Cultural, Library, and Recreation Services Divisions	167,018			167,018			167,018									
199	Operating and Maintaining City Owned Memorial Parks	722,376	(627)	413 fund	721,749			206,604							441,533	73,612	
369	Maintenance of City Owned Hard Surface Trails	221,062			221,062			149,277		71,785							
179	Senior/Adult Programs - "Ageless and Awesome"	1,391,640	(7,000)	412 fund	1,384,640			591,240					758,400				
179	<b>NEW REVENUE</b>												35,000				
344	Urban Forest Management	948,647			948,647	35,000	Forestry Donations	913,647									
273	Natural Areas Program Public Improvements	2,109,770			2,109,770						2,109,770						
143	Recreational Trail Development	1,080,512	(1,070,612)	403 fund	9,900					9,900							
176	Adaptive Recreation: "It's All About Access"	196,788	(67,056)	412 fund	129,732			99,162					24,569				
176	<b>NEW REVENUE</b>												6,000				
107	Mulberry Pool	366,968			366,968			72,907					217,061				
107	<b>NEW REVENUE</b>												77,000				
110	Adult Sports: "Maintaining Youthfulness through Play"	297,921			297,921								297,921				
177	Pottery: "Earth, Glaze & Fire"	78,363	(274)	412 fund	78,089								74,384				
177	<b>NEW REVENUE</b>												3,705				
244	Natural Areas Education/Outreach/Volunteer Coordination	240,918			240,918						240,918						
182	Recreation Reserves: "Pay Now or Pay Later"	249,045	(249,045)	412 fund	0												
423	Gardens on Spring Creek and Associated Community Horticulture Program	292,307			292,307			292,307									
141	Neighborhood Park Development	1,163,007	(150,000)	401 fund	1,013,007				1,013,007								
149	Spring Canyon Community Park Development	279,366	(29,366)	307 fund	250,000	110,000	Parks Fees			140,000							
620	Art in Public Places Program Offer	132,440	(132,440)	411 fund	0												
303	Home Run Program	1,000			1,000			1,000									
433	Picnic Rock Maintenance	18,500	(18,500)	101 fund	0												
	<b>Funded Offers</b>	30,189,385	(1,937,828)		28,251,557	593,954		13,619,861	1,013,007	521,685	2,350,688	2,422,296	4,676,303	2,538,617	441,533	73,612	0
	<b>Allocation</b>							13,619,861	1,811,901	1,150,000	2,350,688	2,422,296	4,763,766	2,550,171	441,533	124,000	0
	<b>Difference</b>							0	798,894	628,315	0	0	87,463	11,554	0	50,388	0
156	North Central Dog Park	29,303	(7,303)	307 fund	22,000			22,000									
606	CLRS Policy and Project Manager Position	74,397			74,397			74,397									
432	Southeast Fort Collins Express Library (Library Services for Southeast Fort Collins)	532,332			532,332			367,332									165,000
601	NAGPRA Program	40,387	(40,387)	101 fund	0												
616	City Happenings Program	0			0												

CULTURAL, RECREATION AND EDUCATION DRILLING PLATFORM

2007

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Neigh Parkland 401 Fund Restricted	Con Trust 403 Fund Restricted	Nat Areas 406 Fund Restricted	Cult Svcs 411 Fund Restricted	Recreation 412 Fund Restricted	Golf 508 Fund Restricted	Cemeteries 413 Fund Restricted	Perp Care 415 Fund Restricted	Capital Exp 307 Fund Restricted	
706	Restore Conservation Trust Revenue	0			0			0										
707	Restore Parks Funding	255,000			255,000			255,000										
708	Restore Recreation Funding	423,150			423,150			423,150										
709	Restore Funding for the Youth Activity	366,495	(366,495)	101 fund	0													
<b>Unfunded Offers</b>		<b>1,721,064</b>	<b>(414,185)</b>		<b>1,306,879</b>	<b>0</b>		<b>1,141,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,000</b>
<b>Total Offers</b>		<b>31,910,449</b>	<b>(2,352,013)</b>		<b>29,558,436</b>	<b>593,954</b>		<b>14,761,740</b>	<b>1,013,007</b>	<b>521,685</b>	<b>2,350,688</b>	<b>2,422,296</b>	<b>4,676,303</b>	<b>2,538,617</b>	<b>441,533</b>	<b>73,612</b>	<b>165,000</b>	
<b>Offers for New Revenue</b>		<b>361,825</b>																

**NEIGHBORHOOD QUALITY DRILLING PLATFORM**

**2007 2007**

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Other Restricted Funds Ongoing	Transportation 410 Fund Restricted
230	Innovative Neighborhood Code Enforcement	531,755	0		531,755			531,755	0	
361	Customer Services -- One Stop Shop	547,165	0		547,165			547,165	0	
373	Neighborhood Resources	148,732	0		148,732			148,732	0	
374	Community Mediation Program	86,011	0		86,011			86,011	0	
375	Community Liaison Program	35,875	0		35,875			35,875	0	
680	Housing & Occupancy Compliance (placeholder requested by the City Manager)	87,618	(10,550)	101-new	77,068	77,068	New Fee	0	0	
91	Housing & Community Development (H&CD) Offer	494,538	0		494,538	133,000	PUD Charges	361,538	0	
534	Neighborhood Traffic Calming - Surcharge	247,200	0		247,200	247,200	New Fee	0	0	
648	Neighborhood Preservation Program	79,030	0		79,030			79,030	0	
209	Police - Information Services - Graffiti Abatement - Basic	13,000	0		13,000			13,000	0	
376	Neighborhood/Homeowners Association Boundaries & Contact Database	15,000	0		15,000			15,000	0	
319	Planning for Attractive Neighborhoods	0	0		0			0	0	
<b>Funded Offers</b>		<b>2,285,924</b>	<b>(10,550)</b>		<b>2,275,374</b>	<b>457,268</b>		<b>1,818,106</b>	<b>0</b>	<b>0</b>
<b>Allocation</b>								<b>1,818,106</b>	<b>0</b>	<b>0</b>
<b>Difference</b>								<b>0</b>	<b>0</b>	<b>0</b>
591	Trash Districting	0	0		0			0	0	
379	Neighborhood Street Tree Replacement	44,575	0		44,575			44,575	0	
542	Neighborhood Parking Program	25,000	0		25,000			10,000	15,000	15,000
612	Human Rights Resource and Education Office Primary Services	80,788	0		80,788			80,788	0	
422	Police - Patrol - Campus West Substation - Basic	646,138	0		646,138			646,138	0	
436	Police - Patrol - Foothills District (Southeast) - Enhanced	822,557	0		822,557			822,557	0	
676	Neighborhood Traffic Calming - Street Design	675,000	(675,000)	101 fund	0			0	0	
692	Affordable Housing Trust	505,511	0		505,511			505,511	0	
697	Neighborhood Services Consolidation	149,288	0		149,288			149,288	0	
<b>Unfunded Offers</b>		<b>2,948,857</b>	<b>(675,000)</b>		<b>2,273,857</b>	<b>0</b>		<b>2,258,857</b>	<b>15,000</b>	<b>15,000</b>
<b>Total Offers</b>		<b>5,234,781</b>	<b>(685,550)</b>		<b>4,549,231</b>	<b>457,268</b>		<b>4,076,963</b>	<b>15,000</b>	<b>15,000</b>



**SAFER COMMUNITY DRILLING PLATFORM**

**2007**

**2007**

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Other Restricted Funds Ongoing	Natural Areas 406 Fund Restricted	Light & Power 501 Fund Restricted	Stormwater 504 Fund Restricted
646	PFA Service	15,501,828			15,501,828	15,501,828	PFA allocation	0	0			
14	Utilities - Continue to Provide Electric Utility Service to the residents of Fort Collins	84,986,361	(1,389,415)	501 fund	83,596,946			0	83,596,946		83,596,946	
438	Police - Patrol - Basic	12,205,916			12,205,916			12,205,916	0			
628	Fort Collins Crime Index	0			0			0	0			
467	Utilities - Continue to provide Stormwater services and protection for Fort Collins residents	9,232,673			9,232,673			0	9,232,673			9,232,673
69	Police - Information Services - Basic	5,533,673			5,533,673	141,230	Ambulance	5,392,443	0			
339	Police Investigations - Special Investigations Unit	949,154			949,154			949,154	0			
338	Compliance to Neighborhood Speed Limits Indicator	6,000			6,000			6,000	0			
332	Police Investigation - General Investigations Property / Major Crimes	3,426,587			3,426,587			3,426,587	0			
337	Police Investigations - Sex Offender Registration	17,358			17,358			17,358	0			
321	Police Investigation - Criminal Impact Unit - CIU	509,409			509,409			509,409	0			
75	Utilities - Substations Capital Project	281,000			281,000			0	281,000		281,000	
267	Utilities - Stormwater Drainage System Master Planning	75,000			75,000			0	75,000			75,000
259	Utilities - Developer Repays	75,000			75,000			0	75,000			75,000
366	Police Investigations - Restorative Justice / RESTORE	0			0			0	0			
566	Police 800 Mhz Radio	725,828	(35,629)	101 equip	690,199			690,199	0			
258	Utilities - Canal Importation Basin	5,000,000	(5,000,000)	504 fund	0			0	0			
256	Utilities - Dry Creek Basin	0			0			0	0			0
353	Police - Information Services - Larimer Emergency Telephone Authority Funding (LETA)	0			0			0	0			
341	Police Investigations - School Resource Officers	995,148			995,148	499,230	PSD	495,918	0			
185	Utilities - Drainage System Replacement	365,000			365,000			0	365,000			365,000
257	Utilities - West Vine Basin	0			0			0	0			0
260	Utilities - Cooper Slough/Boxelder Basin	0			0			0	0			0
430	Police - Patrol - Island Grove Contract - Basic	92,343			92,343			92,343	0			
271	Utilities - Fossil Creek Basin	0			0			0	0			0
76	Utilities - Underground Conversion Capital Project	0			0			0	0			
342	Police Investigations - Victim Services Team	98,027			98,027			98,027	0			
335	Police Investigations - HUB Juvenile Screening Center	66,049			66,049			66,049	0			
394	Building Inspection	781,791			781,791			781,791	0			
390	Plan Review	315,018			315,018			315,018	0			
239	Zoning Administration and Enforcement	148,189			148,189			148,189	0			
429	Police - Patrol - Larimer Humane Society (LHS) Contract - Basic	795,546	(124,920)	101 Med	670,626			670,626	0			
486	Community Safety Information Services Support	113,932			113,932	55,416	LETA	58,516	0			
354	Police - Information Services - Equipment/Computer Replacement Plan	623,596	(239,610)	101 equip	383,986			383,986	0			
220	School Crossing Guard Program	94,350			94,350			94,350	0			
431	Police - Patrol - SWAT Team	111,001	(33,000)	101 fund	78,001			78,001	0			
371	Police Investigations - Restorative Justice / RESTORE - 2nd Enhancement	18,284			18,284			18,284	0			
269	Natural Areas Program - Natural Areas and Trails Rangers	456,881			456,881			0	456,881	456,881		
	<b>Funded Offers</b>	<b>143,600,942</b>	<b>(6,822,574)</b>		<b>136,778,368</b>	<b>16,197,704</b>		<b>26,498,164</b>	<b>94,082,500</b>	<b>456,881</b>	<b>83,877,946</b>	<b>9,747,673</b>
	<b>Allocation</b>							<b>26,498,164</b>	<b>98,897,811</b>	<b>456,881</b>	<b>84,385,987</b>	<b>14,054,943</b>
	<b>Difference</b>							<b>0</b>	<b>4,815,311</b>	<b>0</b>	<b>508,041</b>	<b>4,307,270</b>
329	Police Investigations - Financial Crimes Unit - Enhancement	162,508			162,508			162,508	0			
622	PC, printer and file server support for Police	13,057			13,057			13,057	0			

**SAFER COMMUNITY DRILLING PLATFORM**

**2007**

**2007**

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Other Restricted Funds Ongoing	Natural Areas 406 Fund Restricted	Light & Power 501 Fund Restricted	Stormwater 504 Fund Restricted
234	Police - Forensic Services - Additional Training Money - Enhanced	15,000			15,000			15,000	0			
677	Police - Additional Staffing - Forensic Services	120,206			120,206			120,206	0			
649	Police - Patrol Services - Annexation Additional Staffing	722,634			722,634			722,634	0			
672	Police - Patrol - Additional Offers - 2007	901,819	(192,602)	101 fund	709,217			709,217	0			
424	Police - Patrol - Crime Prevention - Enhanced	101,578			101,578			101,578	0			
496	Teen Outreach	60,793			60,793			60,793	0			
326	Police Investigations - Criminal Impact Unit - Enhanced	214,321			214,321			214,321	0			
479	Aerial Photo Data Maintenance	25,000			25,000			25,000	0			
574	Evidence Van Enhancement	7,671			7,671			7,671	0			
387	Police Investigations - General Investigations - ENHANCEMENT	406,652			406,652			406,652	0			
576	Lab Van Enhancement	11,793			11,793			11,793	0			
577	ADDITIONAL STAFFING - Poudre Emergency Communications Center	396,597			396,597			396,597	0			
578	Civilian Training Officer	54,774			54,774			54,774	0			
501	Safe Walk Fort Collins	210,000			210,000			210,000	0			
695	Restore Building Inspector	79,325			79,325			79,325	0			
	<b>Unfunded Offers</b>	<b>3,503,728</b>	<b>(192,602)</b>		<b>3,311,126</b>	<b>0</b>		<b>3,311,126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Offers</b>	<b>147,104,670</b>	<b>(7,015,176)</b>		<b>140,089,494</b>	<b>16,197,704</b>		<b>29,809,290</b>	<b>94,082,500</b>	<b>456,881</b>	<b>83,877,946</b>	<b>9,747,673</b>



**TRANSPORTATION DRILLING PLATFORM**

**2007**

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Transportation 410 Fund Restricted	Strt Oversizing 407 Fund Restricted	Transit 404 Fund Restricted	Capital Proj. 305 Fund Restricted
320	Harmony Road Maintenance	321,856	(319,856)	410 fund	2,000			2,000				
635	Pavement Management	9,507,962			9,507,962			779,549	6,128,412			
635	<b>NEW REVENUE</b>								2,600,000			
531	Transportation Maintenance Fee											
641	Street Oversizing Capital Expansion Fee Program	5,422,864	(1,637)	407 fund	5,421,227			552,099	146,479	4,722,649		
644	Traffic Operations	3,173,110			3,173,110			755,730	2,417,380			
636	Core Street Maintenance	8,921,294			8,921,294			26,126	8,895,168			
425	Police - Patrol - Camera Radar/Red Light Program - Basic	565,356			565,356	565,356	Camera Radar					
434	Police - Patrol - Traffic Unit - Basic	597,070			597,070	58,450	Camera Radar	538,620				
533	Parking Core Services	1,517,481			1,517,481			92,787	1,424,694			
681	City Bridge Program	300,000			300,000			300,000				
643	Core Design and Capital Improvements Management	486,639	(52,302)	305 fund	434,337			336,742	97,594			
674	Transfort/Dial-A-Ride	8,741,202	(231,200)	404 fund	8,510,002			4,033,006			4,476,996	
637	Transportation Planning & Development	461,182			461,182			130,946	330,236			
596	Mason Trail Underpass at the NRRC/University Mall	1,000,000	(880,000)	305-CMAQ 101-TC								
340	Maintenance of City Owned Medians	371,691			371,691			371,691				
219	Regional Planning Organization Contributions	118,100			118,100			118,100				
240	Mason Trail Maintenance	30,000			30,000			30,000				
217	Harmony Transfer Center	108,500			108,500			108,500				
675	Transportation Demand Management/SmartTrips											
679	Dial-A-Ride Evening Service Restoration	80,000	(80,000)	101-Med								
426	Police Patrol - Camera Radar/Red Light Pogram Offer - Enhanced	185,850			185,850	185,850	Camera Radar					
714	Bicycle Coordinator	59,013	(42,840)	101-Med								
			(16,173)	404-CMAQ								
	<b>Funded Offers</b>	41,969,170	(1,744,008)		40,225,162	809,656	0	8,175,896	22,039,963	4,722,649	4,476,996	0
	<b>Allocation</b>					809,656	0	8,175,896	24,999,327	4,722,649	4,510,605	0
	<b>Difference</b>					0		0	2,959,364	0	33,609	0
535	Traffic Responsive Signal Timing Program	600,000	(600,000)	101 fund								
417	Minor Streets Capital	218,493			218,493			218,493				
675	Transportation Demand Management/SmartTrips											
323	Pedestrian Access	394,272			394,272			374,272				20,000
536	Downtown Parking Cooperative	125,000			125,000			50,000	75,000			
517	Street Oversizing Capital Expansion Program General Fund Contribution	318,650			318,650			318,650				
435	Police - Patrol - Traffic Unit - 2006 - Enhanced	297,508			297,508			297,508				
523	Transfort Service Expansion	375,538			375,538			187,769			187,769	
440	Police - Patrol - Traffic Unit - 2007 - Enhanced	160,469	(109,629)	101 fund	50,840			50,840				
465	Community Drop Boxes Equals Less Miles Traveled	51,000			51,000			51,000				
687	Transportation Demand Management Restoration	127,731	(127,731)	101-Med	0							
296	The Free Market Solution for Traffic Problems	33,465			33,465			33,465				

**TRANSPORTATION DRILLING PLATFORM**

**2007**

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Transportation 410 Fund Restricted	Strt Oversizing 407 Fund Restricted	Transit 404 Fund Restricted	Capital Proj. 305 Fund Restricted
704	Complete Pavement Management	700,000			700,000			700,000				
705	Transportation Management	359,708			359,708			359,708				
710	Management (BOB)	256,482			256,482							256,482
<b>Unfunded Offers</b>		4,018,316	(837,360)		3,180,956	0		2,641,705	75,000	0	187,769	276,482
<b>Total Offers</b>		45,987,486	(2,581,368)		43,406,118	809,656		10,817,601	22,114,963	4,722,649	4,664,765	276,482
<b>Offers for New Revenue</b>		2,600,000										

HIGH PERFORMANCE DRILLING PLATFORM

2007

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	401 Fund Restricted	Neigh Pk 406 Fund Restricted	Natural Areas 410 Fund Restricted	Transp 412 Fund Restricted	Recreat 413 Fund Restricted	Cemetry 501 Fund Restricted	Light & Power 502 Fund Restricted	Water 503 Fund Restricted	Wastewtr 504 Fund Restricted	Storm W/tr 508 Fund Restricted	Golf 550 Fund Restricted	Equipment 551 Fund Restricted	Self Insur 552 Fund Restricted	Commun 553 Fund Restricted	Benefits 554 Fund Restricted	Util CSA 554 Fund Restricted	GERP 605 Fund Restricted	
471	City Council Core Services	125,134	0		125,134			125,134																		
540	Citizen Survey and the Community Scorecard	51,739	(20,045)	101 fund	31,694			31,694																		
444	General Employees' Retirement Plan ("the Plan")	2,602,110	(555,010)	605 fund	2,047,100			0	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	2,047,100	
555	Elim Youth Advisory Board	0	0		0			0																		
469	Employee Information Services	137,949	0		137,949			137,949																		
529	Full Legal Services	1,311,563	0		1,311,563	10,000	Camera Radar	1,121,868		53,350															126,345	
538	Bridging the Community and City through Communication	265,146	0		265,146			265,146																		
47	Municipal Court Services - Non-Camera Radar/Red Light Cases	586,874	0		586,874	62,000	Bond Account	524,874																		
294	E-Government that Rocks!	196,302	(20,045)	101 fund	176,257			176,257																		
443	General Employees' Retirement Plan ("the Plan") Additional Employer Contributions: Option 2	400,000	(2,276)	411 fund	397,724			397,724	599	--	41,790	17,182	2,617	68,550	84,745	32,078	1,789	3,629	--	--	--	--	--	--	--	
482	Basic Enterprise GIS Software & Support	256,203	0		256,203			256,203																		
48	Benefit Fund	25,835,098	(1,473,731)	553 fund	24,361,367			0	--	--	--	--	--	--	--	--	--	--	--	--	--	--	24,361,367			
238	Accounts Payable Processing	347,268	0		347,268			347,268																		
355	Payroll Processing	229,686	0		229,686			229,686																		
477	City Manager's Office - City Council Policy Development and Management	317,280	0		317,280			317,280																		
489	Become a Passport Application Acceptance Facility	1,260	0		1,260			1,260																		
557	Technology User Support	225,085	0		225,085			225,085																		
85	Municipal Court Services - Liquor Licensing Authority	14,255	0		14,255			14,255																		
193	Elections	254,836	(179,411)	101 fund	75,425			75,425																		
210	Building Maintenance & Repair	1,421,714	(1,281,401)	101 fund	140,313	140,313	Work for Others	0			0															
359	Procurement Process	396,930	0		396,930			396,930																		
480	City Manager's Office - Organizational Leadership & Implementation	693,653	0		693,653			693,653																		
509	Business Outcome Support/Budget Office	266,214	0		266,214			266,214																		
556	E-Mail Operations	125,213	(12,000)	101 eq	113,213	66,542	E-mail Fee	46,671																		
583	Performance Excellence	138,641	0		138,641			138,641																		
584	Human Relations Business Partners	190,724	0		190,724			190,724																		
602	Management Information Systems Administration	354,583	0		354,583			354,583																		
614	Lincoln Center Self-Sustainability Study	0	0		0			0																		
624	Software for PC Maintenance - CLRS	7,128	0		7,128			7,128																		
310	Enterprise Docman	202,052	0		202,052			202,052																		
416	Innovative Systems and Technology	25,000	0		25,000			25,000																		
571	Enterprise Basic Telecommunication Services	1,413,982	(256,375)	552 fund	1,157,607			0	--	--	--	--	--	--	--	--	--	--	--	--	--	1,157,607				
682	County Video Production	19,273	(19,273)	101 lar	0			0																		
460	ERP Base Services	1,133,552	(200,000)	101 fund	928,552			928,552																		
460	ERP Base Services	0	(5,000)	101 si	0			0																		
558	Network file and printer server operations	289,335	(20,800)	101 eq	268,535			268,535																		
560	Accounting and Internal/External Financial Reporting Services	432,932	0		432,932			432,932																		
268	Community Development Block Grant (CDBG) Commission Offer	0	0		0			0																		
365	Utilities - Broadband Feasibility Study	0	0		0			0																		
466	Compensation Management - Succession Planning - JDE Position Control	189,485	0		189,485			189,485																		
476	Elimination of the Election Board	0	0		0			0																		
484	Professional Enterprise GIS Hardware/Software & Support	207,793	0		207,793			207,793																		
582	High Performing Hiring	190,846	0		190,846			190,846																		
585	Training and Development Center (formerly Leadership Institute)	159,082	0		159,082			159,082	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	0	
632	Telecommunications Enterprise Infrastructure Funding	172,152	0		172,152	48,300	PEG Fee	123,852																		
208	Fleet Fueling Systems	1,181,595	0		1,181,595			0	--	--	--	--	--	--	--	--	--	--	--	--	1,181,595					
211	Custodial Services	964,951	0		964,951	136,141	Work for Others	828,810																		
214	Building Systems & Energy Management	3,124,039	0		3,124,039	220,065	Work for Others	2,903,974	--	--	--	--	0	--	--	--	--	--	--	--	--	--	--	--		
391	Risk Management/Self-Insurance Program	3,120,701	(672,218)	551 fund	2,448,483			0	--	--	--	--	--	--	--	--	--	--	--	--	2,448,483					
458	Basic Cablecasting Services	355,837	(36,800)	101 eq	319,037	49,100	Larimer Cty	207,237																		
458	Basic Cablecasting Services	0	0		0	62,700	PEG Fee	0																		
470	Department of Transportation (DOT) Compliance Program	51,902	0		51,902			25,651	--	2,587	4,851	4,044	296	--	--	--	--	--	--	2,749	--	--	--	--	11,724	
552	Enterprise E-Commerce R Us	41,954	0		41,954			15,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	26,954	
554	Fleet Vehicle & Equipment Maintenance - Cost per Usage - Option 2	5,058,782	0		5,058,782			0													5,058,782					
626	Finance Administration and Financial Advisory Role for the City	426,809	0		426,809			426,809																		
293	Zoning Board of Appeals	750	0		750			750																		
617	Code Enforcement Consolidation - Technology	6,000	0		6,000			6,000																		
631	EmployEase - Human Resources Self Service Portal	12,000	0		12,000			12,000																		
84	Municipal Court Services - Camera Radar/Red Light Cases	80,873	0		80,873	80,873	Camera Radar	0																		
297	Joint Administrative Support Systems City, County and School District	25,000	(25,000)	101 fund	0			0																		
539	Intergovernmental Relations	93,424	0		93,424			93,424																		
551	Investigation of Alternative Funding Options for Library Services	0	0		0			0																		
618	Asset Records Update in JDE	50,000	(50,000)	554 fund	0			0	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	0	
181	City Clerk Administration	531,327	0		531,327			531,327																		
483	Application Development and Support	252,139	0		252,139			252,139																		
562	Docman Jumpstart	0	0		0			0																		
395	Planning & Zoning Board	25,440	0		25,440			25,440																		
598	New Clipping Archive	0	0		0			0																		
215	Real Estate Services	615,579	0		615,579	615,579	Work for Others	0																		
588	Wellness Program	152,075	0		152,075			0	--	--	--	--	--	--	--	--	--	--	--	--	0	--	152,075		0	

HIGH PERFORMANCE DRILLING PLATFORM

2007

Offer #	Offer Description	Offer Amount	One-time	One-time Funding Source	Ongoing Offer Amount	General Fund Restricted	Restricted Description	General Fund Ongoing	Neigh 401 Fund Restricted	Pk 406 Fund Restricted	Natural Area 410 Fund Restricted	Transptatn 412 Fund Restricted	Recreatin 413 Fund Restricted	Cemetery 501 Fund Restricted	Light & Power 502 Fund Restricted	Water 503 Fund Restricted	Wastewtr 504 Fund Restricted	Storm W/tr 508 Fund Restricted	Golf 550 Fund Restricted	Equipment 551 Fund Restricted	Self Insur 552 Fund Restricted	Commun 553 Fund Restricted	Benefits 554 Fund Restricted	Util CSA 605 Fund Restricted	GERP 605 Fund Restricted	
686	Employee Recognition Events	19,000	0		19,000			19,000																		
442	Sales & Use Tax	508,821	0		508,821			508,821																		
445	Treasury Services	269,765	0		269,765			269,765																		
510	Rebate Programs	351,400	0		351,400			351,400																		
236	Fleet Pool Rental	786,299	0		786,299			0	--	--	--	--	--	--	--	--	--	--	--		786,299					
202	Project Management, Planning & Design (PMPD)	470,230	0		470,230	470,230	Work for Others	0																		
472	City Council Enhanced Outreach & Accessibility	39,000	0		39,000			39,000																		
314	Landmark Preservation Commission	29,688	0		29,688			29,688																		
633	Human Relations Commission	3,900	0		3,900			3,900																		
691	Organizational Efficiency Study	50,000	(50,000)	101 fund	0			0																		
<b>Funded Offers</b>		59,887,352	(4,879,385)		55,007,967	1,961,843		15,366,937	599	55,937	46,641	21,226	2,913	68,550	84,745	32,078	1,789	3,629	7,029,425	2,448,483	1,157,607	24,513,442	165,023	2,047,100		
<b>Allocation</b>								15,366,938	599	55,937	46,641	21,226	2,913	68,550	84,745	32,078	1,789	3,629	7,067,936	2,452,510	1,163,000	24,890,172	166,102	2,047,100		
<b>Difference</b>								1	0	0	0	0	0	0	0	0	0	0	0	38,511	4,027	5,393	376,730	1,079	0	
								0																		
587	Organizational Innovation	139,940	0		139,940			139,940																		
559	Off-Hours IT Support	10,400	0		10,400			10,400																		
586	Tuition Reimbursement	15,000	(15,000)	101 fund	0			0																		
544	Enhanced Employee Communications	50,232	(50,232)	101 fund	0			0																		
255	Office of Environmental Services	43,064	0		43,064			43,064																		
318	Affordable Housing Board	29,769	0		29,769			29,769																		
627	Finance Department Entrance Reconfiguration	0	0		0			0																		
592	Ombudsman Office	55,519	0		55,519			55,519																		
553	Salary Savings Business Practice - Smarter Management	0	0		0			0																		
698	Restore CPES Administration Budget and Policy Manager	98,432	0		98,432			98,432																		
699	Showcase Fort Collins/Restore Cable 14 programs	117,245	0		117,245			117,245																		
<b>Unfunded Offers</b>		559,601	(65,232)		494,369	0		494,369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Offers</b>		60,446,953	(4,944,617)		55,502,336	1,961,843		15,861,306	599	55,937	46,641	21,226	2,913	68,550	84,745	32,078	1,789	3,629	7,029,425	2,448,483	1,157,607	24,513,442	165,023	2,047,100		

**COMMUNITY PARK UTILITY FEE**  
**On-Going and One Time Funding (2% Growth & 3% Inflation)**

Year	New Parks	Acres	On-Going Funding	Community Park Cost	On-Going		Administrative Fee(1)		Total Monthly Cost per Household
					Residential Units	Cost per Unit per Month	Cost per Unit	Annual Fee	
2005		386.12		\$2,100,000	54,629	\$3.20	\$0.10	\$65,555	\$3.30
2006				\$2,163,000	55,722	\$3.23	\$0.10	\$68,872	\$3.34
2007	Spring Canyon	88	\$431,000	\$2,658,890	56,836	\$3.90	\$0.11	\$72,357	\$4.00
2008				\$2,738,657	57,973	\$3.94	\$0.11	\$76,018	\$4.05
2009				\$2,820,816	59,132	\$3.98	\$0.11	\$79,865	\$4.09
2010				\$2,905,441	60,315	\$4.01	\$0.12	\$83,906	\$4.13
2011				\$2,992,604	61,521	\$4.05	\$0.12	\$88,151	\$4.17
2012	Southeast	53.65	\$340,000	\$3,422,382	62,752	\$4.54	\$0.12	\$92,612	\$4.67
2013				\$3,525,054	64,007	\$4.59	\$0.13	\$97,298	\$4.72
2014				\$3,630,805	65,287	\$4.63	\$0.13	\$102,221	\$4.76
2015				\$3,739,729	66,592	\$4.68	\$0.13	\$107,394	\$4.81
2016	East Community Park	50	\$357,000	\$4,208,921	67,924	\$5.16	\$0.14	\$112,828	\$5.30
2017				\$4,335,189	69,283	\$5.21	\$0.14	\$118,537	\$5.36
2018				\$4,465,245	70,668	\$5.27	\$0.15	\$124,535	\$5.41
2019				\$4,599,202	72,082	\$5.32	\$0.15	\$130,836	\$5.47
2020	North	100	\$830,000	\$5,567,178	73,523	\$6.31	\$0.16	\$137,457	\$6.47
Total Funding Needed		527.77		\$25,326,844					

(1) Estimated cost to administer fee.

**COMMUNITY PARK UTILITY FEE**      *With Urban Forest Data*  
**On-Going and One Time Funding (2% Growth & 3% Inflation)**

Year	New Parks	Acres	On-Going Funding	Community Park Cost	Urban Forest	Total Comm. Parks & Urban Forest	On-Going		Administrative Fee(1)		Total Monthly Cost per Household
							Residential Units	Cost per Unit per Month	Cost per Unit	Annual Fee	
2005	Spring Canyon	386.12	\$431,000	\$2,100,000	\$920,000	\$3,020,000	54,629	\$4.61	\$0.10	\$65,555	\$4.71
2006				\$2,163,000	\$947,600	\$3,110,600	55,722	\$4.65	\$0.10	\$68,872	\$4.75
2007				\$2,658,890	\$976,028	\$3,634,918	56,836	\$5.33	\$0.11	\$72,357	\$5.44
2008				\$2,738,657	\$1,005,309	\$3,743,966	57,973	\$5.38	\$0.11	\$76,018	\$5.49
2009				\$2,820,816	\$1,035,468	\$3,856,285	59,132	\$5.43	\$0.11	\$79,865	\$5.55
2010				\$2,905,441	\$1,066,532	\$3,971,973	60,315	\$5.49	\$0.12	\$83,906	\$5.60
2011	Southeast	53.65	\$340,000	\$2,992,604	\$1,098,528	\$4,091,132	61,521	\$5.54	\$0.12	\$88,151	\$5.66
2012				\$3,422,382	\$1,131,484	\$4,553,866	62,752	\$6.05	\$0.12	\$92,612	\$6.17
2013				\$3,525,054	\$1,165,428	\$4,690,482	64,007	\$6.11	\$0.13	\$97,298	\$6.23
2014				\$3,630,805	\$1,200,391	\$4,831,197	65,287	\$6.17	\$0.13	\$102,221	\$6.30
2015				\$3,739,729	\$1,236,403	\$4,976,133	66,592	\$6.23	\$0.13	\$107,394	\$6.36
2016	East Community Park	50	\$357,000	\$4,208,921	\$1,273,495	\$5,482,417	67,924	\$6.73	\$0.14	\$112,828	\$6.86
2017				\$4,335,189	\$1,311,700	\$5,646,889	69,283	\$6.79	\$0.14	\$118,537	\$6.93
2018				\$4,465,245	\$1,351,051	\$5,816,296	70,668	\$6.86	\$0.15	\$124,535	\$7.01
2019	North	100	\$830,000	\$4,599,202	\$1,391,583	\$5,990,785	72,082	\$6.93	\$0.15	\$130,836	\$7.08
2020				\$5,567,178	\$1,433,330	\$7,000,508	73,523	\$7.93	\$0.16	\$137,457	\$8.09
Total Funding Needed		527.77		\$25,326,844	\$9,346,378	\$34,673,222					

(1) Estimated cost to administer fee.