



FORT COLLINS AREA
CHAMBER
OF COMMERCE

**A Study of City of Fort Collins
Finances and Whether to
Renew Measure 2B
*(Keep Fort Collins Great)***

A research paper of the
Fort Collins Area
Chamber of Commerce

January 2019

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A Study of City of Fort Collins Finances and Whether to Renew Measure 2B (Keep Fort Collins Great)

Executive Summary

Established in 1904, the Fort Collins Area Chamber of Commerce is one of the longest operating organizations in Larimer County. Over its history, the Chamber has been an advocate for the greater Fort Collins area and a champion for business and community economic prosperity.

In that role, the Chamber studies and takes positions on public policy issues, including ballot measures such as taxes. The subject of this paper is the .85% temporary sales and use tax approved by voters in 2010 that is due to expire at the end of 2020.

A number of points can be made and conclusions drawn from studying this issue:

- Fort Collins residents have a long history of taking matters into their own hands relative to the funding of local government. Repeatedly they have been willing to make a bargain with public officials – additional temporary funding for specific projects and services.
- Such was the case in 2010 with passage of the .85% tax. It was officially known as Measure 2B, but its colloquial name is “Keep Fort Collins Great” or just KFCG.
- With the tax due to sunset at the end of 2020, the Chamber reviewed KFCG in anticipation of a measure being placed before voters to extend or replace this tax in part or in whole.
- Data show the City of Fort Collins is in a strong financial position compared to most of its peers relative to overall revenues, per capita revenues, and per capita expenditures. Fort Collins spends significantly more than its average peer city.
- Since 2004, City revenues have grown by 35 percent during which time the population grew by 33 percent.
- The City of Fort Collins, compared to peers, does a much better job funding basics like police, fire, and streets.
- KFCG generated a significant amount of new money for city government, approximately \$188M to-date with two full years remaining on the tax. Over the full 10 years, this tax will generate a quarter-billion dollars.

- It appears City leaders have honored their commitments to voters about how the money would be spent.
- The original justification for the tax – keep city government functioning well in the face of the economic downturn known as the Great Recession – is gone.
- KFCG is somewhat of a departure from past temporary Fort Collins taxes, which were dedicated for the most part to capital projects. While some of the KFCG revenues have gone to capital projects, a significant amount has gone to operations and programs.
- Key ongoing basic City services, in part, are being funded with this temporary tax.
- The last time the City raised the base sales tax rate was 1982, 36 years ago.
- For basic needs like police, fire, and streets, a good case can be made for renewing part of this tax but converting it from temporary to permanent – perhaps a .60% or .65% addition to the base tax rate. The remaining revenue seems to be for non-basic ‘extras.’ In keeping with Fort Collins tradition, such non-basic service enhancements are better suited for a temporary tax that allow voters to check-in at some future date to determine how those funds have been used and to decide how best to deploy them in the future, if at all.
- In short, City policymakers can make a good argument for increasing the base sales and use tax rate to cover operating costs for key basic services, while also asking voters to consider a temporary tax to fund special projects.

A Study of City of Fort Collins Finances and Whether to Renew Measure 2B (Keep Fort Collins Great)

Introduction

This project was driven by the calendar and the Chamber's interest in supporting appropriately funded local government.

The calendar issue involves the looming expiration of the *Keep Fort Collins Great* sales tax and concern by City of Fort Collins officials about having adequate revenue in future years to provide public services.

The other motivation – the Chamber's interest in appropriate government funding – is rooted in the business community's commitment to building and maintaining a community that is economically vibrant and a wonderful and affordable place to live.

While neither economic vibrancy nor community quality of life are solely dependent upon local government, the City of Fort Collins has an impact on both. As such, it needs to be funded adequately.

For its part, the Chamber comes at this tax measure as it does all such issues with an open mind informed by values grounded in business and free enterprise and with the interests of the community at the forefront. The Chamber has a long history of supporting or opposing local tax measures on their merits. While being supportive of city government, the Chamber does not automatically follow the wishes of government officials.

In the case of the expiring *Keep Fort Collins Great* tax, the Chamber's opinion and support will be sought, if a measure(s) is placed on the ballot. This paper is to provide information and options for the Chamber Board of Directors and insights to City leaders as they ponder how to proceed.

###

The Chamber established a *Keep Fort Collins Great* Study Task Force in February 2018. The group met seven times and reviewed a great deal of data relative to the City of Fort Collins' current and historical finances, the status of revenue and

expenditures related to *Keep Fort Collins Great*, and comparative data from peer cities. The services of professional researchers were engaged.

Among the questions the Study Task Force set out to explore were:

- What is the history of funding Fort Collins city government? When and why did we start using special taxes instead of raising the base tax rate?
- What is the *Keep Fort Collins Great Tax* and why was it passed?
- How much revenue does the KFCG tax generate? Does the City need this revenue? How has it been spent?
- How do per capita expenditures of the City of Fort Collins compare to other cities in Colorado and other peer cities? How does Fort Collins staffing compare to other peer cities on a per capita basis?
- How much of the KFCG tax revenue is used for basics (police, fire, streets) vs. other uses? How do Fort Collins per capita expenditures in those areas compare to other Colorado communities?
- How does the City's sales tax rate compare to other Colorado cities? How does it compare to other communities in Northern Colorado?
- Since KFCG is actually a sales and use tax, how does it impact businesses?
- Should this tax be renewed at all? If so, at what level? Or, should the temporary tax be eliminated and an increase in the base sales tax rate be recommended and at what rate? Or should there be a combination?
- If the Study Task Force believes KFCG should be renewed in some manner, what should it be used for? General fund? Dedicated to specific projects?

Following are sections with background information about City finances and *Keep Fort Collins Great*, peer data, and key observations and conclusions.

Background: City of Fort Collins Finances

Sales Tax Rate

Today the total sales tax paid on retail purchases in Fort Collins is a combined 7.55%, as shown in *Graphic 1*.

GRAPHIC 1	
Total Sales Tax Paid in Fort Collins 2019	
3.85%	City
2.90%	State
0.80%	County
7.55%	Combined

The City has a long history of charging sales tax starting at 1.00 cent in 1968, as shown in *Graphic 2*, which also shows the components that made up the existing 3.85% tax rate from 2011 through 2018.

GRAPHIC 2

**How City of Fort Collins 3.85 Cents Came to Be
The City's Sales and Use Tax currently total 3.85 cents 2011-2018,
developed as follows:**

1968 – General City uses	1.00 cent
1980 – General City uses	1.00 cent
1982 – General City uses	0.25 cents
2006 – Natural Areas & Open Space	0.25 cents*
2011 – Keep Fort Collins Great	0.85 cents*
2015 – Community Capital Improvement Prog	0.25 cents*
2015 – Street Maintenance	<u>0.25 cent*</u>
	3.85 cents

The 3.85 cents charged by the City itself is a combination of the 2.25 cent base sales tax (i.e., revenues can be used for general City uses as approved through the budgeting process by the City Council) and four (4) special voter-approved taxes

dedicated to specific purposes for a specific period of time. The four dedicated taxes still in effect are highlighted in bold in *Graphic 3*.

GRAPHIC 3

History of Voter-Approved Sales Tax Initiatives

- | | |
|--|--|
| <ul style="list-style-type: none"> • Choices '73: Designing Tomorrow Today <ul style="list-style-type: none"> • 1 cent, 1973-80 • Project RECAP <ul style="list-style-type: none"> • ¼ cent, 1984-89 • Edora Pool Ice Center (EPIC) <ul style="list-style-type: none"> • ¼ cent, 1984-89 • Natural Area Tax <ul style="list-style-type: none"> • ¼ cent, 1992-97 • Choices 95 <ul style="list-style-type: none"> • ¼ cent, 1990-97 • Building Community Choice <ul style="list-style-type: none"> • 3 separate ¼ cent taxes • Open Space YES! <ul style="list-style-type: none"> • ¼ cent, 2006-30 | <ul style="list-style-type: none"> • Street Maintenance <ul style="list-style-type: none"> • ¼ cent, 2006-2015 • Building on Basics <ul style="list-style-type: none"> • ¼ cent, 2006-2015 • Keep Fort Collins <ul style="list-style-type: none"> • .085 cents, 2011-2021 • Street Maintenance <ul style="list-style-type: none"> • Renew existing tax • ¼ cent, 2015-2025 • Fort Collins Staying Great <ul style="list-style-type: none"> • Extend Building on Basics • ¼ cent, 2015-2025 |
|--|--|
- Bold** = still in effect

As noted, Fort Collins voters have a long history of considering and approving special, time-limited sales and use tax increases. The first was 1973, 45 years ago, and was called “Designing Tomorrow Today.” At that time, Fort Collins Chamber leaders worked closely with city government and civic leaders to develop the proposal and promote it with voters. Since then, such special taxes have generally focused on funding public capital investments.

The merits of using temporary taxes are apparent:

- It requires government leaders to be very clear on what they plan to do, how much money is needed to accomplish their proposed plans, and the tax rate needed to generate the necessary money.
- It requires accountability and good communications between government leaders and residents to demonstrate results.
- It is time-limited.
- When passed, such as tax can provide the revenue to propel important infrastructure projects or other community issues forward.

There are downsides to using temporary taxes including difficulty in planning long-term and such taxes don’t always address funding needs for ongoing operations.

To their credit, generations of Fort Collins City Councils and City staffs have honored their promises to voters. Doing so has created a virtuous cycle of plan, ask, do, report, then repeat.

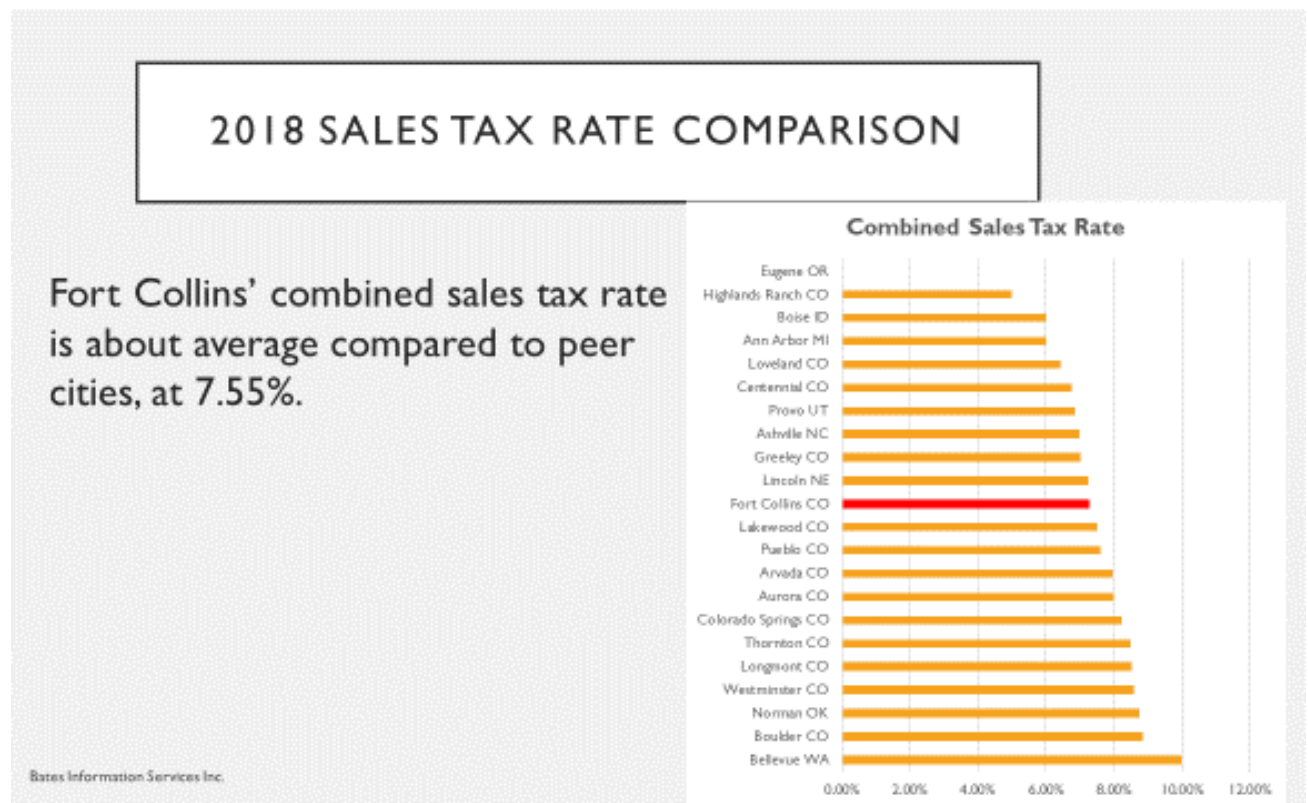
Some City officials may contend that the City’s sales tax rate is relatively low. However, when looking at the total combined sales tax rate – city, county, state – the total sales tax paid in Fort Collins is in the middle of the pack, as seen in *Graphics 4 & 5*.

GRAPHIC 4

How Fort Collins Compares – Total Sales Tax Rate

Loveland	6.70%
Timnath	6.80%
Windsor	6.85%
Greeley	7.01%
Lakewood	7.50%
Fort Collins	7.55%
Aurora	8.00%
Colo Springs	8.25%

GRAPHIC 5



Since the research for this paper was largely done prior to fall 2018 elections, it only adjusts comparative data for tax rate changes in cities in Larimer County.¹ *Graphic 4a* has been inserted to show the impact of a recent voter approved 0.25% Larimer County mental health facility tax on the total sales tax paid in Fort Collins.

Graphic 4a
Breakout of Sales and Use Tax Rate Collected and Paid For by Companies Doing Business in Fort Collins*

City of Fort Collins Specific (refer to Graphic 2)		
1968 – General City uses	1.00%**	
1980 – General City uses	1.00%**	
1982 – General City uses	0.25%**	
Natural Areas & Open Space	0.25%	
Keep Fort Collins Great	0.85%	
Comm. Capital Improve Prog.	0.25 %	
Street Maintenance	<u>0.25%</u>	
Total Fort Collins 2018		3.85%
Larimer County Specific		
Open Space Extension	0.25%	
Jail Expansion Extension	0.15%	
Fairgrounds (The Ranch)	<u>0.15%</u>	
Total Larimer County 2018		0.55%
State of Colorado Specific		
Total State of Colorado 2018		<u>2.90%</u>
Total Sales and Use Tax Rate Collected in Fort Collins 2018		<u>7.30%***</u>
New 2019 Larimer County Mental Health Facility tax	<u>0.25%</u>	
2019 Tax Rate to be collected by Fort Collins Companies	<u>7.55%***</u>	

-
- * *City of Fort Collins Use tax is 3.85%. County and State use tax is additional and determined by each.*
 - ** *Groceries are taxed at a reduced rate of 2.25% to reflect only General City uses.*
 - *** *Does not include Lodging tax (3.0%) or special district Public Improvement Fees (PIF) and Retail Sales Fees (RSF). Both PIF and RIF are itemized and taxed at point of purchase. Front Range Village Shopping Center and Foothills Mall (PIF). The Exchange and Harmony Commons (RSF).*

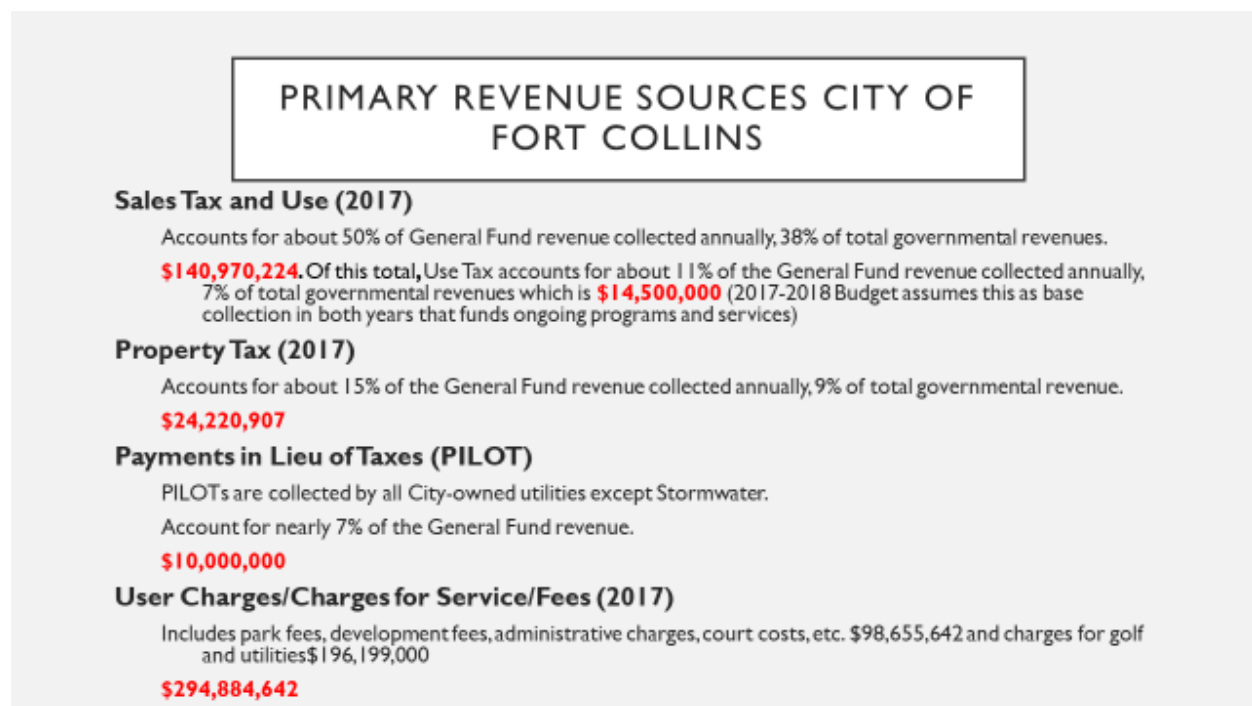
¹ Per a post-November 2018 phone call with the Colorado Municipal League, the only cities / towns cited in this paper that have tax rate changes are the ones in Larimer County impacted by the county mental health tax.

Revenues

Towns and cities in Colorado pay for their services from a variety of revenue sources. The most common sources are sales tax, use tax, property tax, fees, special assessments, issuing debt, and, for municipalities that own utilities, payments in lieu of taxes, or PILOTS.

So it is with the City of Fort Collins. As shown in *Graphic 6*, the biggest source is a broad category called user charges, charges for service/fees, which totaled nearly \$300M, with sales tax second at \$141M.

GRAPHIC 6



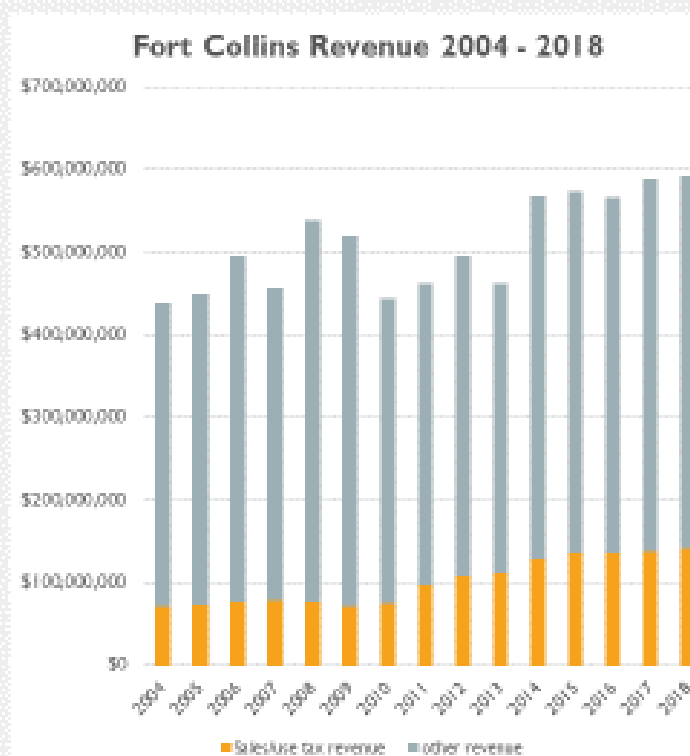
Since 2004, the City's revenue has increased 35 percent to an estimated \$592,784,121, as noted in *Graphic 7*. During that time, the population grew by 33 percent from 128,333 to an estimated population today of 171,100. In that same period, as shown in *Graphic 8*, per capita City revenue has averaged \$3,510.

GRAPHIC 7

FORT COLLINS REVENUE 2004 – 2018

Fort Collins' total revenue has increased 35% from 2004 to 2018.

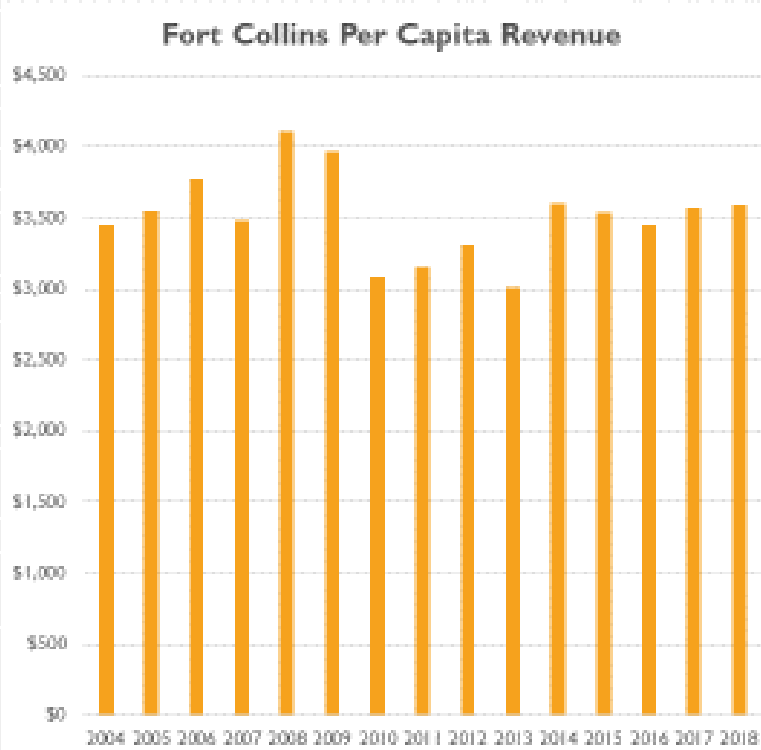
The percentage of Fort Collins' sales and use tax revenue to total revenue has increased from a low of 14% in 2008 and 2009 to the current 24%.



GRAPHIC 8

**FORT COLLINS PER CAPITA REVENUE
2004 – 2018**

Fort Collins' per capita city revenue from 2004 to 2018 averaged \$3,510.



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Note that total City of Fort Collins revenues dropped slightly 2008 to 2009, then saw a significant drop the following year. This coincides with the lagging impact of the so-called Great Recession, December 2007 – June 2009. As will be discussed later, this was the main genesis of the *Keep Fort Collins Great* tax that is the subject of this paper.

An important point to keep in mind when talking about *Keep Fort Collins Great* is that this temporary tax, unlike most of the other temporary taxes passed in the past 45 years, was to bolster City operations during what ended up being the worst economic downturn since the Great Depression. It was not solely a capital improvement program. In essence, voters agreed to provide temporary relief to keep city government from backsliding due to the economic downturn.

With the crisis behind it, if the City still needs part or all of that revenue for operations, it will need to make that clear to voters.

There are really five issues that will be pondered by the City Council when considering the renewal of *Keep Fort Collins Great*:

- Why do we need this revenue? What will it be used for?
- What is the appropriate tax rate?
- Should voters be asked to renew this expiring tax in part or in whole?
- If so, when should voters be asked?
- Should the base sales tax rate be increased, should this be a temporary tax, or should it be some combination of the two?

Expenditures

On the expenditure side of the ledger, as shown in *Graphic 9*, since 2004, the City's total expenditures have increased by 41 percent.

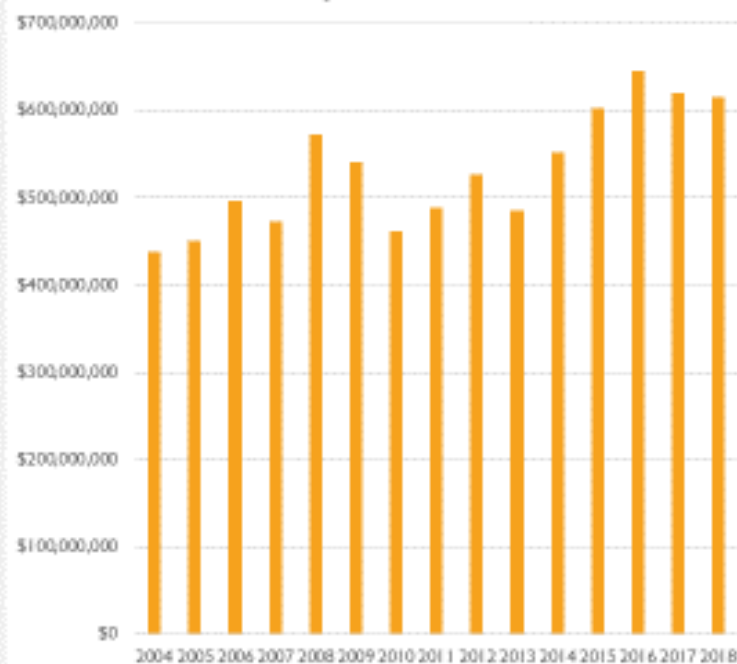
Over that time, per capita expenditures have averaged \$3,650 (*Graphic 10*). City expenditures have grown faster than population, which has grown by 33 percent.

GRAPHIC 9

FORT COLLINS EXPENDITURES 2004 – 2018

Fort Collins' city expenditures have increased 41% from 2004 to 2018.

Fort Collins Expenditures 2004 - 2018

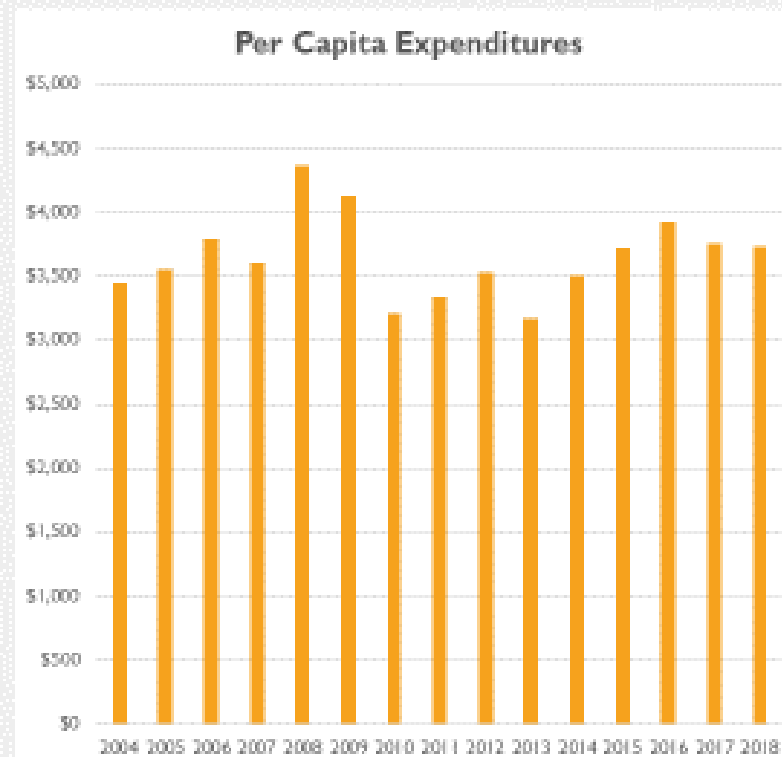


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GRAPHIC 10

FORT COLLINS PER CAPITA EXPENDITURES 2004 – 2018

The city of Fort Collins averaged \$3,650 in per capita spending from 2004 to 2018.



Fort Collins vs. Peer Cities

In addition to looking at the City's own data over time, another way to understand the relative state of the City's financial picture is to look at peer cities.

When discussing peer city comparisons, it must be said at the outset that any list of peers is imperfect and debatable. When asked about peer cities, City Finance Director Mike Beckstead indicated lists used by the City varied depending on use. He provided some information but indicated the peer cities list is due to be updated in 2020.

Without an existing definitive list of peer cities to use, the Chamber's *Keep Fort Collins Great* Study Task Force created its own.²

A wide variety of factors could be considered when developing peer city criteria. Among those discussed by the Study Task Force were:

- Colorado cities by population – cities above 100,000 population except for Denver
- Colorado cities in the area – Longmont, Boulder, Loveland, Greeley, Windsor
- Colorado 'full service' cities – a subset of the 100,000 population list of cities with utilities department
- Peer cities in the western half of the U.S. or Midwest and mountain region that have universities

After considerable discussion, the Study Task Force settled on a list of 21 cities – 13 in Colorado and 8 others.³

National Peers	Colorado Peers
Ann Arbor MI	Colorado Springs
Ashville NC	Aurora
Boise ID	Lakewood
Bellevue WA	Thornton
Eugene OR	Arvada
Lincoln NE	Westminster
Norman OK	Pueblo
Provo UT	Centennial
	Highlands Ranch
	Boulder
	Greeley
	Longmont
	Loveland

³ Denver and Broomfield were excluded from the list due to their combined city/county structures.

In short, there was an earnest attempt by the Study Task Force to use a relevant list of peer cities to use for comparisons.

GRAPHIC 11

COMPARISON OF FORT COLLINS & PEER CITY POPULATIONS, PER CAPITA REV/ EXP				
City	Population*	Per capita revenue*	Per capita expend.*	
Ann Arbor MI	120,782	\$1,751	\$1,621	
Arvada CO	117,453	1,829	1,793	
Ashville NC	89,121	1,354	1,354	
Aurora CO	361,710	2,132	1,651	
Bellevue WA	141,400	1,414	1,403	
Boise ID	223,154	976	976	
Boulder CO	108,090	3,616	3,600	
Centennial CO	109,932	681	555	
Colorado Springs CO	465,101	621	616	
Eugene OR	166,575	2,577	2,003	
Fort Collins CO	165,080	\$3,590	\$3,748	
Greeley CO	103,990	3,722	3,537	
Highlands Ranch CO	96,713	762	725	
Lakewood CO	154,393	1,204	1,309	
Lincoln NE	280,364	536	652	
Longmont CO	94,341	3,341	3,341	
Loveland CO	76,897	4,275	4,275	
Norman OK	122,180	1,979	1,979	
Provo UT	116,868	1,922	1,973	
Pueblo CO	110,291	800	834	
Thornton CO	\$136,703	2,714	2,697	
Westminster CO	113,875	1,979	2,039	
Average	157,955	\$1,990	\$1,939	

Among the findings when comparing the City of Fort Collins to the peer list⁴:

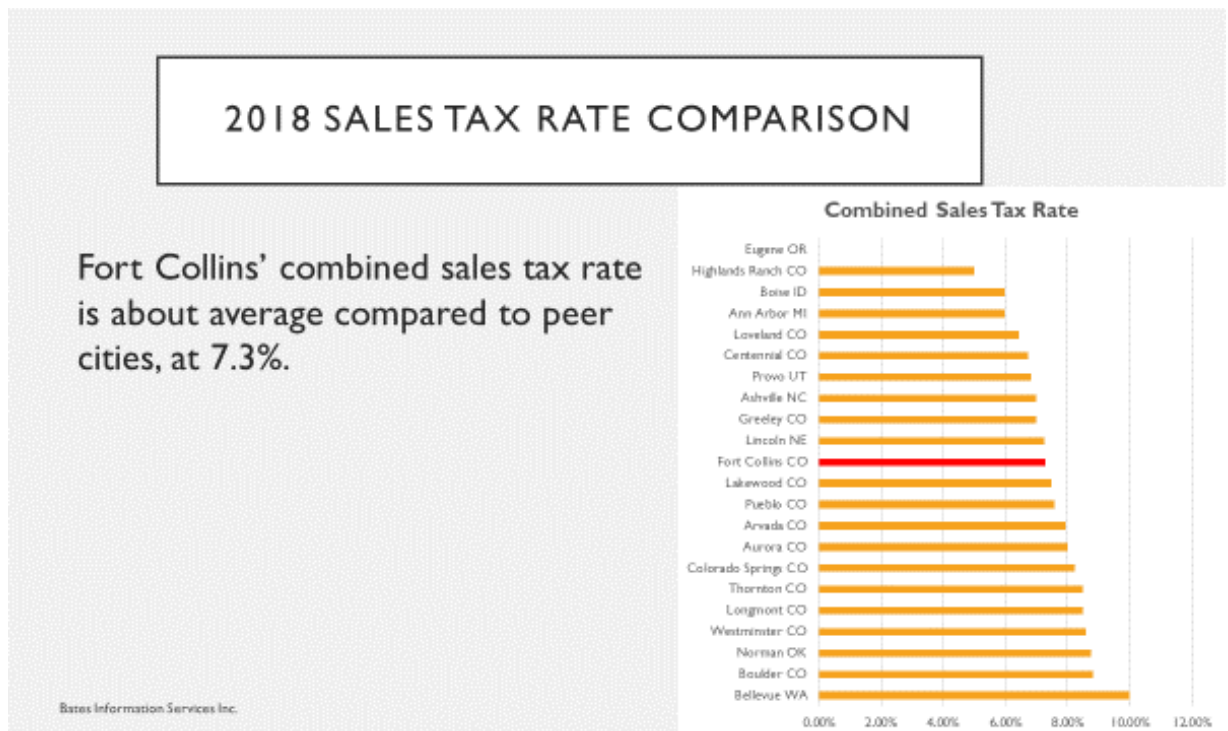
- Sales tax rate. Fort Collins’ combined 2018 7.3% sales tax rate is about average compared to its peers (*Graphic 12*)⁵
- Sales tax revenue. Fort Collins’ sales tax revenue is 2.15 times higher than the peer average (*Graphic 13*)
- Property tax revenue. Fort Collins is at 70 percent of the peer average (*Graphic 13*)

⁴ City officials question how some of the peer data is presented here. They raise a good point about it not being ‘normalized’ for the varying types and kinds of services provided by the communities on the peer list. Their point is that the data could be misleading without that adjustment. So noted. Our researcher used publicly available data, and we believe it is accurately represented for our purposes of making comparisons. In the end, the picture that emerges is that Fort Collins residents do pay more for government than their peers.

⁵ Note: the data cited uses the 7.3% pre-November election tax rate.

- Total tax revenue. Fort Collins' total tax revenue is 47 percent above the peer average (*Graphic 13*)
- Total revenue. Fort Collins' total revenue is 2.13 times higher than the peer average (*Graphic 13*) and is one of the highest among peers (*Graphic 13*)
- Expenditures on basics. Fort Collins spends 46 percent more on basics than the peer average (*Graphic 13*)
- Total expenditures. Fort Collins spends 2.3 times more than the peer average (*Graphic 13*)
- Per capita revenue. Fort Collins collects 80 percent more revenue per capita than the peer average. While comparable to nearby communities like Longmont and Loveland, Fort Collin's per capita revenue is 5 times that of Lincoln NE (*Graphic 11*)
- Per capita expenditures. Fort Collins spends 92 percent more per capita than the peer average (*Graphic 11*)
- Expenditures per capita for staffing. Fort Collins is in the top quartile among peers for number of employees per capita (*Graphic 16*)

GRAPHIC 12



GRAPHIC 13⁶

City	Sales & use		Total tax		Expenditures:		Population*	Per capita revenue	Per capita expend.
	tax	Property tax	revenue	Total revenue	Basic (police, fire, streets)	Total expenditures			
Ann Arbor MI	\$0	\$85,427,528	\$85,427,528	\$211,453,444	\$86,572,483	\$195,819,599	120,782	\$1,751	\$1,621
Arvada CO	\$61,793,909	\$6,301,708	\$84,189,865	\$214,848,543	\$19,714,891	210,561,283	117,453	1829	1793
Ashville NC	\$24,255,622	\$62,411,285	\$86,666,907	\$120,705,145	\$61,216,261	\$120,705,145	89,121	\$1,354	\$1,354
Aurora CO	\$184,148,494	\$35,952,903	\$302,829,227	\$771,030,783	\$186,740,130	\$597,107,905	361,710	\$2,132	\$1,651
Bellevue WA	\$51,988,000	\$36,804,000	\$142,608,000	\$199,948,000	\$177,767,000	\$198,366,000	141,400	\$1,414	\$1,403
Boise ID	\$15,912,000	\$143,654,648	\$163,284,548	\$217,780,710	\$124,768,281	\$217,780,710	223,154	\$976	\$976
Boulder CO	\$125,998,000	\$46,451,000	\$194,608,000	\$390,897,759	\$226,898,000	\$389,210,014	108,090	\$3,616	\$3,600
Centennial CO	\$39,498,460	\$10,730,676	\$65,215,680	\$74,909,700	\$38,228,927	\$60,990,911	109,932	681	\$555
Colorado Springs CO	\$174,480,000	\$20,475,000	\$198,364,700	\$288,942,074	\$172,265,316	\$286,717,134	465,101	\$621	\$616
Eugene OR	\$0	\$114,175,331	\$133,334,331	\$429,271,908	\$89,981,327	\$333,692,592	166,575	\$2,577	\$2,003
Fort Collins CO	\$144,541,011	\$24,730,647	\$173,211,322	\$592,784,121	\$121,384,783	\$615,491,090	165,080	3590	\$3,728
Greeley CO	\$65,611,392	\$10,395,784	\$76,612,176	\$387,106,119	\$12,054,605	\$367,858,520	103,990	\$3,722	\$3,537
Highlands Ranch CO	\$0	\$25,326,688	\$29,682,417	\$73,719,704	\$9,939,198	\$70,153,073	96,713	762	\$725
Lakewood CO	\$80,514,372	\$9,152,158	\$117,002,696	\$185,854,926	\$106,461,749	\$202,062,058	154,393	\$1,204	\$1,309
Lincoln NE	\$77,527,604	\$57,439,523	\$150,292,835	\$182,855,521	\$77,667,496	\$182,855,521	280,364	536	\$652
Longmont CO	\$67,300,000	\$19,700,000	\$101,500,000	\$315,231,739	\$29,500,000	\$315,231,739	94,341	\$3,341	\$3,341
Loveland CO	\$44,000,000	\$9,590,000	\$69,332,295	\$328,729,900	\$33,165,635	\$328,729,900	76,897	4275	\$4,275
Norman OK	\$81,265,121	\$15,032,672	\$109,960,164	\$241,743,485	\$53,949,469	\$241,773,285	122,180	\$1,979	\$1,979
Provo UT	\$17,800,000	\$8,788,844	\$32,350,034	\$224,661,432	\$29,967,173	\$230,578,807	116,868	1922	\$1,973
Pueblo CO	\$51,352,107	\$14,329,110	\$73,993,007	\$88,278,837	\$56,738,755	\$92,025,263	110,291	\$800	\$834
Thornton CO	\$91,858,790	\$13,231,539	\$113,953,167	\$370,976,633	\$72,784,783	\$368,708,501	\$136,703	\$2,714	\$2,697
Westminster CO	\$81,319,741	\$4,824,576	\$90,717,033	\$225,362,352	\$47,611,262	\$232,140,087	113,875	\$1,979	\$2,039
Average	67,325,665	35,225,892	117,960,724	278,958,765	83,426,251	266,298,143	157,955	\$1,990	\$1,939

⁶ City officials reminded us that total revenue is different from net. The \$592,784,121 total revenue for Fort Collins is much lower when net is considered. We agree with that but the data presented here is good for comparative purposes because what applies to Fort Collins applies to the other communities listed also.

GRAPHIC 14

2018 REVENUE, BY SOURCE

Fort Collins' total revenue is one of the highest among peer cities; its sales and use tax revenue is also among the highest.

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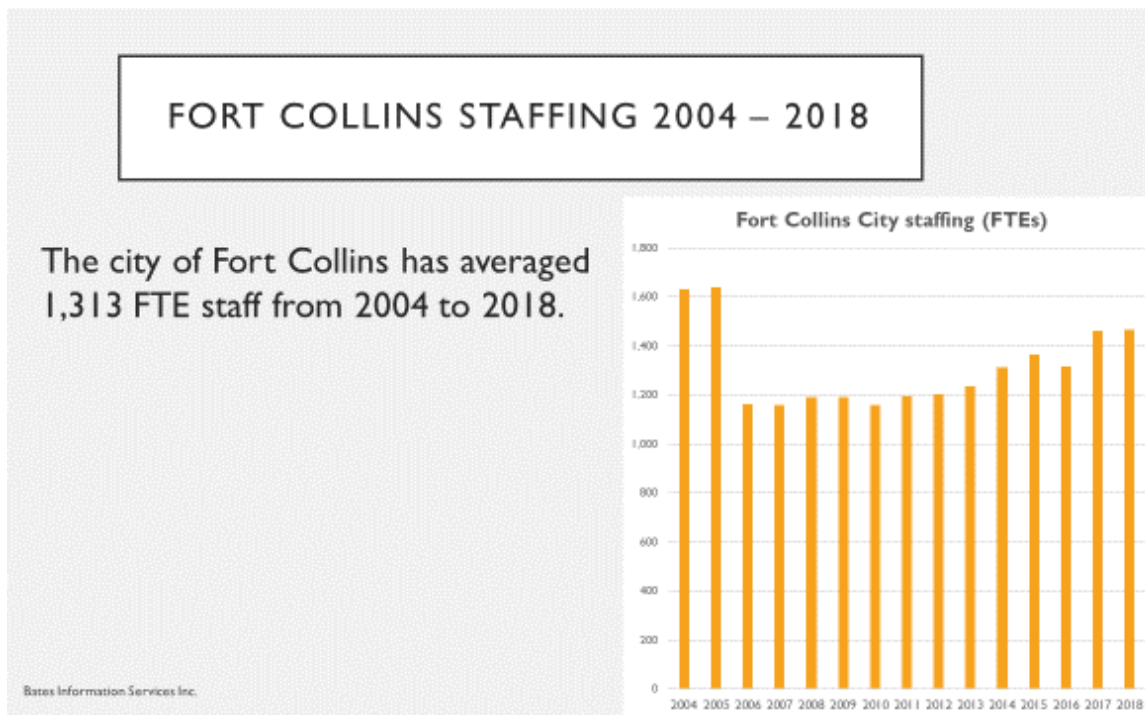
Staffing Levels

In the early 2000s the City of Fort Collins was staffed significantly higher than it is today. The Recession of 2001 subsequently led to City leaders resizing the staff to match available resources. Since 2006, the size of the staff remained around 1,200 for about 8 years but began edging up again in 2014.

The City is in the top quartile of staff on a per capita basis per 1,000 residents compared to peer cities.

As shown in *Graphic 15*, over the past 15 years the average size of the staff of the City of Fort Collins as measured by full-time-equivalent (FTE) has been 1,313.

GRAPHIC 15

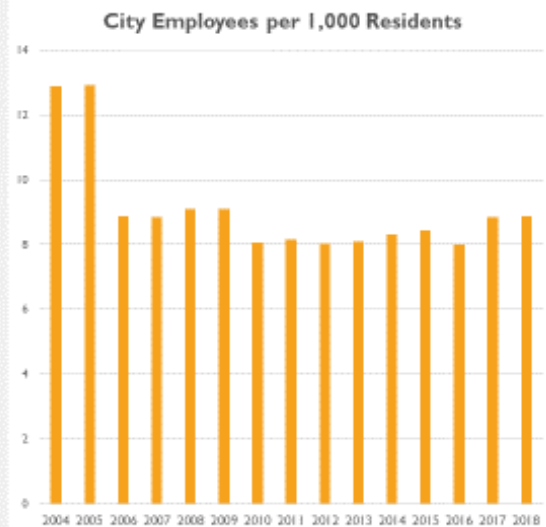


On a per capita basis, the City has averaged 9.1 FTE staff per thousand residents. Again, the corpulent staffing levels of the early 2000s is evident (*Graph 16*). Compared to its peer list, the City is in the top quartile of staff on a per capita basis per 1,000 residents (*Graphic 17*).

GRAPHIC 16

**FORT COLLINS STAFFING PER CAPITA
2004 – 2018**

The city of Fort Collins has averaged 9.1 FTE staff per 1,000 residents from 2004 to 2018.

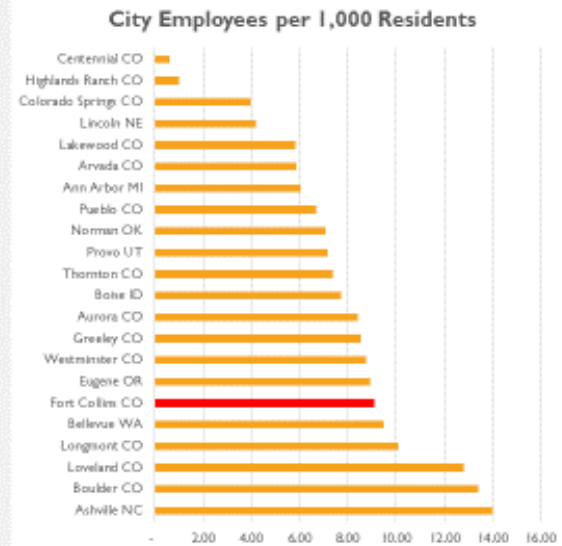


Bates Information Services Inc.

GRAPHIC 17

2018 CITY EMPLOYEES PER CAPITA

Fort Collins is in the top quarter of peer cities in terms of city employees per capita, with 9.09 city employees per 1,000 residents.



Bates Information Services Inc.

Basics vs. Non-essentials

An interesting topic related to City expenditures is about ‘basics’ vs. ‘non-essentials.’ In the broad context of relative choices concerning City government expenditures, logic would dictate that above all else ‘basics’ are first priority.

When asking for new revenue, or in this instance, renewal of an existing tax, it’s a relevant issue. While Fort Collins residents have enjoyed the benefit of ‘having it all’ because the prosperity of the community has provided city government with abundant tax revenue for public services, monies are not unlimited. Covering ‘the basics’ should always be top priority.

Of course, the definition of ‘basic vs. non-essential’ government services is imprecise, subjective and value-laden.

With that acknowledgement, for the purposes of this study and to understand how basic services universally important to businesses are being addressed overall and through *Keep Fort Collins Great*, city services were reviewed.

A Tier One Basic Service list is shown in *Graphic 18*. It includes police and fire protection, the three wet utilities (water, waste water, and stormwater), electricity, building inspections and building codes, street maintenance, and administrative staff to manage these services. The nod here was to services that obviously impact the health and safety of the public.

A Tier Two Basic Services list is also shown and includes sidewalks, parks and economic development.

*Logic would say
that above all
else ‘basics’ are
first priority.*

GRAPHIC 18

BASIC CITY SERVICES – TIERS 1 & 2

Tier one basic city services could include:

- police protection
- fire protection
- water, waste water treatment, stormwater
- electricity
- building inspections, code enforcement
- street maintenance (repairs, snow removal), street construction (but not medians), traffic management systems (traffic signals, street lights)
- administrative staff to manage the above including tax collection

Tier two city services could include:

- sidewalks
- parks
- economic development

To simplify the task of comparing to peers, the basic list was paired down even further to include only police, fire, and streets. As shown on *Graphic 13* above and *Graphic 19* below, Fort Collins' spending on these three basic services is higher than that of most peers.

On this issue of 'basics vs. non-essentials':

- Police and fire services and street capacity and maintenance matter a great deal to businesses, as do reliable, affordable utilities.
- Other City services may be desirable and some add to the livability and safety of the community.
- However, a case can also be made that when the City has abundant revenue, it buys programming and implements regulations that adversely impact community affordability.

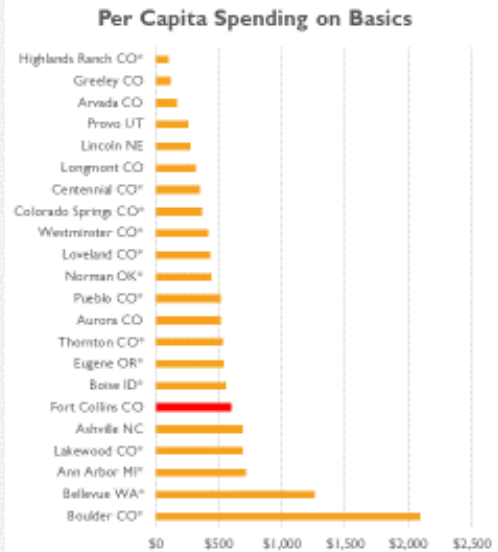
GRAPHIC 19

2018 "BASICS" EXPENDITURES PER CAPITA

Fort Collins' spending on streets, police and fire services is relatively high compared to peer cities.

Each city reports its spending in a slightly different way. Expenditures for cities marked with * include spending on other infrastructure, transportation and public works spending as well as streets.

Bates Information Services Inc.



Keep Fort Collins Great

Background

City of Fort Collins Initiated Measure 2B, commonly called 'Keep Fort Collins Great,' was approved by Fort Collins voters November 2, 2010, 59.92% to 40.08%.

The genesis of the tax, as already noted, was declining City revenues due largely to the Great Recession. From 2009 to 2010 the City experienced a significant decline in revenue.

The City Council initiated community conversations called 'Resourcing Our Future.' Initially the Council considered increasing the base sales / use tax permanently by 1%. Eventually, they settled on temporary 10-year tax at 0.85%.

When placing the measure on the ballot, City leaders said they were asking voters to help city government meet the short-term economic crisis and espoused the virtues of the sales tax because:

- a fourth of sales tax revenue is generated from tourists and non-resident regional shoppers,
- the tax would sunset in 10 years,
- and it would focus on basic services, namely police, fire, and streets.

City staff projected revenue from the tax in its first year would be \$18.9M. It was actually \$19.8M and jumped to \$21.8M in 2012.⁷

The 2010 Measure 2B ballot language read as follows:

"SHALL CITY OF FORT COLLINS TAXES BE INCREASED BY AN ESTIMATED \$18.7 MILLION FOR THE FIRST FULL FISCAL YEAR (2011), AND BY SUCH AMOUNTS AS MAY BE GENERATED ANNUALLY THEREAFTER, BY INCREASING THE RATE OF THE CITY SALES AND USE TAX FROM 3.00% TO 3.85% COMMENCING JANUARY 1, 2011, AND ENDING AT MIDNIGHT ON DECEMBER 31, 2020..."

"...WITH ALL REVENUE GENERATED THEREFROM TO BE SPENT AS FOLLOWS:

33% FOR STREET MAINTENANCE AND REPAIR

17% FOR OTHER STREET AND TRANSPORTATION NEEDS;

⁷ Subsequently, because the City under-estimated the revenue it would collect from Measure 2B, it had to ask voters for permission to retain these excess revenues per Colorado's TABOR Amendment. Council referred a measure to the November 2016 ballot asking permission which voters granted, 73% to 27%.

17% FOR POLICE SERVICES;
11% FOR FIRE PROTECTION AND OTHER EMERGENCY SERVICES;
11% FOR PARKS MAINTENANCE AND RECREATION SERVICES; AND
11% FOR COMMUNITY PRIORITIES OTHER THAN THOSE LISTED ABOVE, AS
DETERMINED BY THE CITY COUNCIL”

The measure did not apply to items exempt from taxation under City Code: food, prescription drugs, and manufacturing equipment. It does require the City Manager to annually report to the Council on uses of the revenue and cost-saving measures undertaken by City. Those reports are at <https://www.fcgov.com/kfcg/> .

With the tax set to expire on December 31, 2020, City officials are concerned about future revenues. Planning is difficult without knowing how much projected revenue will be available after 2020.

For over a year, City management has staged a series of conversations with the City Council about options to renew the tax. (For more information see City Council agendas and packets at fcgov.com including for January 19, July 24, and October 30, 2018)

The City Council may refer a measure to April 2, 2019 City ballot, 20 months before the current tax is due to end. Some members of the Council seem more supportive of November 2019.

Chamber History on Keep Fort Collins Great

The Fort Collins Area Chamber of Commerce passively opposed the 2010 ballot Measure 2B.

Chamber leaders did believe that city government needed additional revenue and felt a temporary increase in sales tax was the best option. However, in the end, they did not accept the City’s proposed ‘solution.’

Reasons then cited by Chamber leaders to consider supporting the tax included:

- Tax revenues were declining, which would impact quality of City services, many that matter a great deal to business – transportation, fire, and police.

- They wanted to support responsible, proactive leadership - Mayor Hutchinson, City Manager Atteberry, the Council overall had managed City finances relatively well.
- The community has clean, professional city government that delivers quality services. That should not be taken for granted nor should the people who provide those services.
- Chamber leaders supported the transportation improvements, fire and police included in the proposal.

Reasons cited for not supporting the measure included:

- The proposed tax increase was too high. The projected annual deficit was only \$5.5 million and the projected revenue from this tax far exceeded that need. The tax of that size was not about just helping the City through a difficult time; it was also about growing a large local government even bigger.
- Part of the excess funding (11%) was in a category called 'Other Community Priorities.' Eleven percent of the total revenues from this tax were to be used at the discretion of the City Council. To some it had the feel of a 'slush fund' for pet Council projects rather than a contingency fund for unexpected needs.
- Don't let city government off the hook for 20 years of policies. At issue here was the oversized emphasis for years on environmental programs with no attention whatsoever on economic health.
- Council would not support including economic health in the tax measure.
- Chamber members were divided with more opposed than in favor.
- City Council was divided on the issue.
- It was about adding more revenue without seriously looking at cuts and efficiencies.

It has long been a practice of the Chamber to take positions on ballot measures based on their merits, not on political considerations. Consequently, over the past 20 years the Chamber has both supported and opposed City ballot revenue measures. It is not an automatic vote either way. Rather, positions are carefully discussed and considered.

In the case of Measure 2B, Chamber leaders generally believed the City government needed more revenue and were supportive but believed the

proposal was an overreach with the potential for adding many unnecessary services.

How Keep Fort Collins Great Tax has Performed

Over the 8 years it has been in place, *Keep Fort Collins Great* has seen annual revenues from this tax grow by over \$10 million from \$18.7 million in 2011 to nearly \$29 million in 2018. That’s an increase in revenue of 54 percent.

Over the 8 years it has been in place, Keep Fort Collins Great has seen annual revenues grow by over \$10 million.

(Graphics 20 & 21)

During that same time, *Keep Fort Collins Great* expenditures increased 70 percent and now seem to have leveled off.

(Graphics 20 & 22)

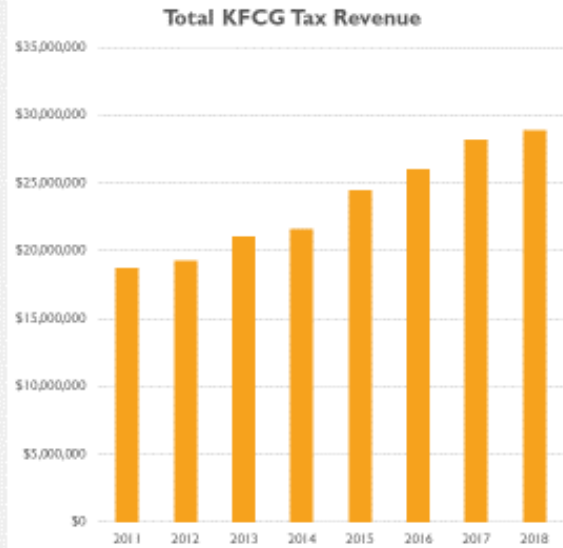
GRAPHIC 20

Keep Fort Collins Great tax 2011-2018					
Year	Population	Total KFCG revenue	Fire / police / street expenditures	Total expenditures	# of police/fire positions funded
2011	146,566	\$18,700,000	\$8,779,386	\$18,700,000	36
2012	149,602	\$19,242,300	\$12,077,394	\$19,131,624	36
2013	153,006	\$21,082,664	\$13,394,360	\$22,675,834	38
2014	157,511	\$21,610,279	\$13,779,242	\$21,765,743	47
2015	161,854	\$24,465,339	\$16,367,669	\$26,640,892	47
2016	164,207	\$25,991,695	\$17,333,444	\$26,757,976	45
2017	165,080	\$28,174,683	\$18,836,195	\$31,501,849	45
2018	165,080	\$28,873,838	\$19,401,157	\$31,771,671	*

GRAPHIC 21

KFCG REVENUE 2011 – 2018

Revenue from KFCG tax has increased 54% since 2011.

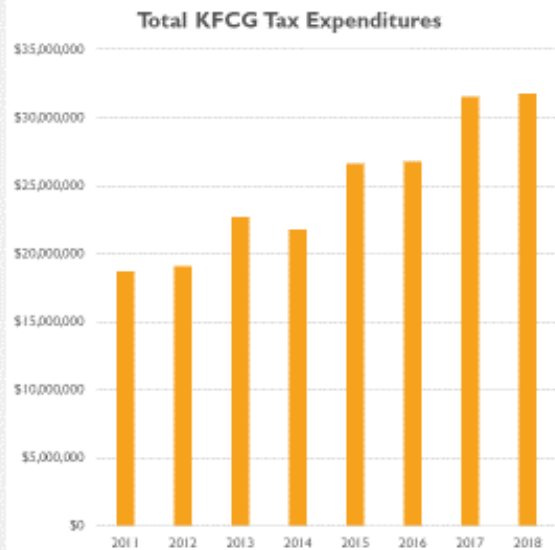


Bates Information Services Inc.

GRAPHIC 22

KFCG EXPENDITURES 2011 – 2018

Expenditures from KFCG tax have increased 70% since 2011.



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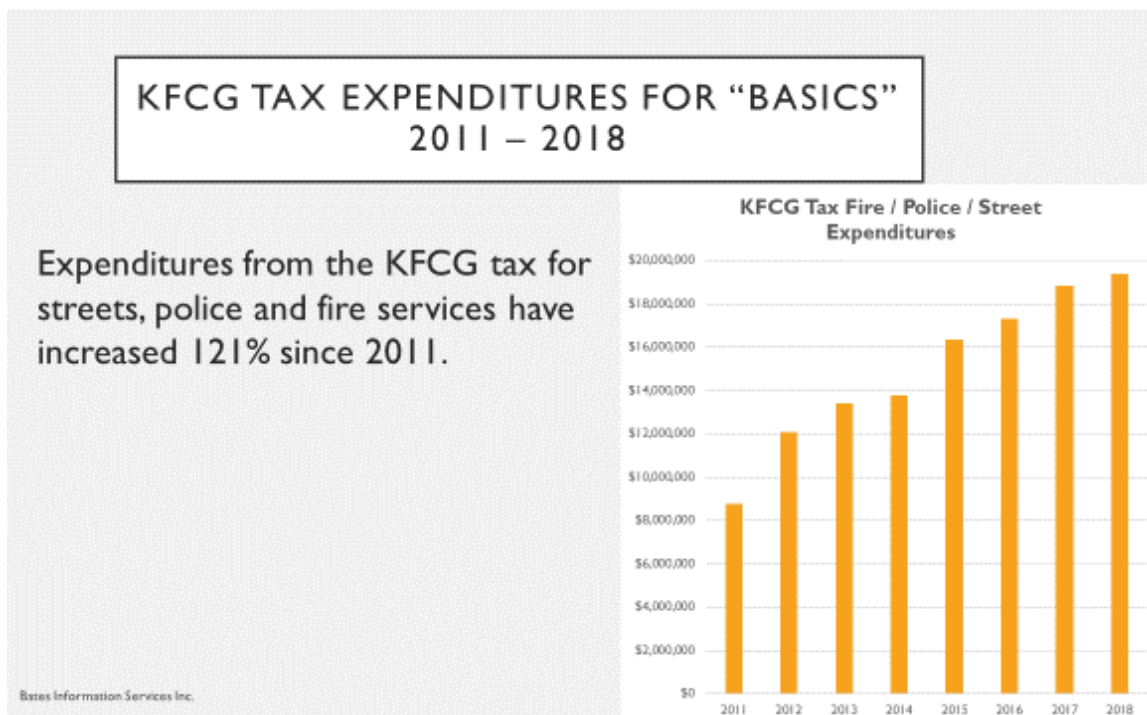
In terms of the six broad categories for expenditures built into Measure 2B, *Graphic 23* shows how the funds have been expended since 2014.

GRAPHIC 23

KEEP FORT COLLINS GREAT – ANNUAL EXPENDITURES									
Keep Fort Collins Great Annual Expenditures									
Category	2018	% Chg	2017	% Chg	2016	% Chg	2015	% Chg	2014
Street Maintenance	10,631,611	-1%	10,687,696	13%	9,248,120	2%	9,060,661	22%	7,025,040
Other Transportation Needs	5,201,270	1%	5,125,739	9%	4,655,971	1%	4,593,156	19%	3,729,194
Police Service	5,843,360	9%	5,326,602	10%	4,818,632	3%	4,658,106	11%	4,132,762
Fire	2,926,186	4%	2,821,897	-16%	3,266,692	19%	2,648,902	1%	2,621,440
Parks Maint & Recreation Svcs	3,176,544	-9%	3,447,729	9%	3,150,236	10%	2,846,370	4%	2,725,786
Other Community Priorities	3,539,175	-16%	4,092,186	22%	3,204,894	12%	2,832,697	15%	2,402,486
Total	31,318,146	-1%	31,501,849	10%	28,344,545	6%	26,639,892	15%	22,636,708

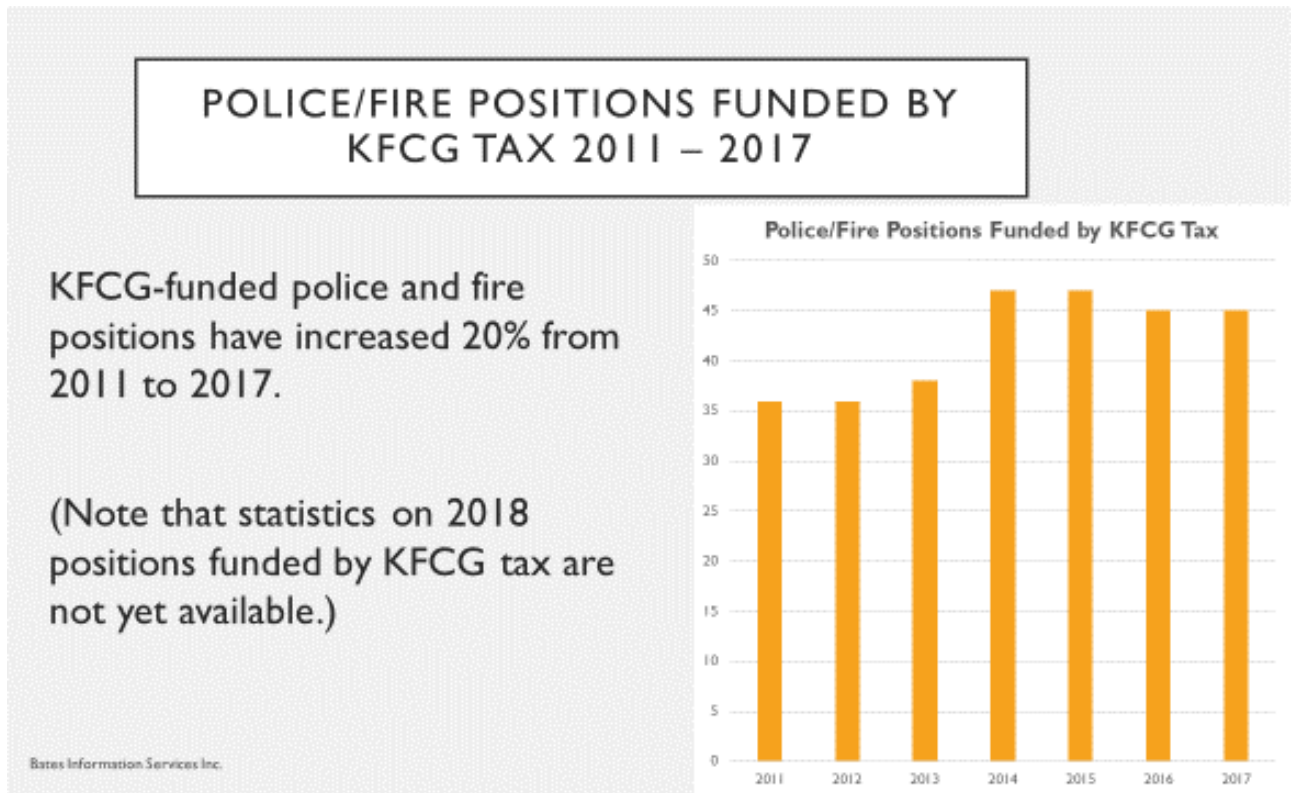
Regarding ‘basics,’ over the life of the tax, the amount spent on streets, fire and police has grown by 121 percent, reflecting the ‘wind up’ period it takes to do capital projects and hire and train public safety personnel. (*Graphic 24*)

GRAPHIC 24



Forty-five police and fire positions are funded with this temporary tax. (Graphic 25)

GRAPHIC 25



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Findings, Observations, Conclusions

Key Findings and Observations

From the data reviewed by the Study Task Force and their discussions, following are some key findings and observations:

- City government on the whole is well-funded.
- *Keep Fort Collins Great* injected a significant amount of new revenue into city government over the past 8 years: \$188,140,798 total (\$25,517,600 per year). Most of it has been used to restore services or to expand existing services to keep up with the growth of the community.
- Regarding police, fire, and streets, \$119,968,847 total (\$14,996,106 per year) has been spent for these services.
- KFCG also provided the money to add or dramatically expand non-essential government services. A large amount of the 'Other Community Priorities' expenditures were for non-essential government services. This is not saying staff or Council did anything wrong in terms of KFCG. Voters clearly authorized the use of 11 percent of KFCG funds to be used at the discretion of the City Council.
- The .85 sales tax was passed in 2010 as a temporary measure to blunt the effects of the economic downturn. That rationale is now irrelevant. When discussing renewal of the tax, City leaders have yet to clearly articulate why they need this revenue going forward.
- City leaders are trying to make the case for renewal of this tax in part on how the Fort Collins tax rate compares to other communities. A more accurate standard would be per capita revenue. By that measure, Fort Collins performs very well against the list of 21 peer cities identified by the Study Task Force, ranking 4th. Fort Collins per resident revenue is \$3,590 against the average of \$1,990.
- On per capita expenditures Fort Collins ranks 2nd on the list of peer cities at \$3,728 compared to the peer average of \$1,939.

***On per capita basis,
Fort Collins does very
well, ranking 4th in
revenue compared to
peers and 2nd in
expenditures.***

- The growth of City expenditures has exceeded population growth. Since 2011, City expenditures have grown 26 percent from \$488,539,038 to ~\$615,491,090 in 2018, during which time population grew by 12.6 percent.
- Fort Collins citizens have a long history of supporting temporary taxes. Most, however, were for capital projects. In contrast, the KFCG tax has an operational component built into it. Of the 310.75 FTE staff in Police Services, 31 are funded by KFCG. The Poudre Fire Authority has 202 FTE staff of which 14 are funded by KFCG. As these revenues are largely used for operations instead of capital projects, an increase to the base tax rate could be considered.
- To cover the \$19.4 million for basics – police, fire, streets – the City would need a .60 to .65% increase to the base sales tax rate.
- Generally, the business community wants properly funded local government. And of the funding options, even though it is regressive, sales tax is better

Since 2004, City revenues have grown 35 percent, during which time population grew by 33 percent.

The City of Fort Collins spends significantly more than the peer city average.

than most fees⁸ and property tax.⁹ However, an overly well-funded city government can afford non-essential programs, some of which impact the affordability of the community, especially real estate.¹⁰

- The City of Fort Collins has enjoyed strong growth in revenue. Among its peers, the City has one of the highest levels of total

revenues and per capita revenue is 80 percent higher than the peer city average.

⁸ How the City deals with fees reveals its focus on generating additional short-term revenue for city government without full consideration of long-term community impacts. Most fee increases are done with little serious discussion about the adverse impacts on housing affordability and primary employer investment decisions.

⁹ Because of the Gallagher Amendment, commercial, office and industrial property owners bear a disproportionate share of property taxes.

¹⁰ On the point of housing affordability, while not the subject of this study, it is worth mentioning here because some of the expenditures of City government and related policies have an adverse impact on housing costs. The cost of living in Fort Collins is 124 against the national average of 100. However, regarding housing, Fort Collins is 177 against the national average of 100. Said another way, housing in Fort Collins is 77 percent more expensive than the national average. Housing is the ONLY category where Fort Collins is a notable outlier: groceries, 100.4; health, 105; utilities, 95; transportation, 97; miscellaneous, 100. Some City leaders insist high cost of housing is exclusively due to population growth and the market response to that growth. That is only half true. While population growth puts demands on limited land and housing stock, City policies limit that inventory and City policies and programs add significant regulatory costs which reflect in rents and mortgages.

- Post-Great Recession, the City is more dependent on sales and use tax revenue.
- The City of Fort Collins spends significantly more than the peer city average and almost twice as much (92 percent) per capita than its peers. On police, fire, and streets, the City spends 46 percent more than the peer average.
- Though the City trimmed back significantly from the very large staff of the early 2000s, it is still well-staffed with more employees per capita than 75 percent of its peers.
- The City is using a temporary tax to fund permanent basic services, most notably police, fire, and streets.
- The 11 percent discretionary fund of *Keep Fort Collins Great* has added \$21,874,865 to City coffers since 2011. Some of the programs in this category have a double cost – the actual expense for the new or expanded programs and the regulatory burden some of these discretionary programs place on residents and businesses.
- The City has honored the pledge to voters to use the monies in the percentages required under the law and have annually reported on the progress of the tax.

It appears the City has honored the pledge to voters to use the monies in the manner required under the ballot language.

Conclusions

The community has been served well for many years by the citizen volunteers on the City Council and professional city management. Strong local government, the presence of Colorado State University with its injection of intellectual, cultural, and financial resources, an engaged citizenry and a robust business community have made Fort Collins a wonderful and vibrant place to live.

Regarding funding for City government and the renewal of the *Keep Fort Collins Great* tax, here are some conclusions and observations:

- It is illogical to pay for core basic services like police, fire, and street maintenance using a temporary tax. It may be time to increase the base tax rate by .60 or .65 percent.

- In keeping with the tradition of the community for temporary taxes for special things, the ‘extras’ now covered under KFCG or other special projects deemed desirable by residents would be logical to include in a separate, temporary tax measure.
- At this writing, some City leaders seem determined to place renewal of this tax on the April 2019 ballot, 20 months prior to its expiration. While understandable at a certain level, it may squander an opportunity to discuss and select better long-term options to fund City government, options that combine stability from a higher base tax rate while also retaining flexibility and voter choice for valued but non-essential ‘extras’.¹¹

In conclusion, the City Council can honor past traditions with a temporary tax for ‘extras’ while breaking from the past to make necessary increases to the base tax rate, something along the following lines:

- Increase the base sales and use tax rate by .60%. Consider asking voters to approve an increase in the base rate by .60% or .65%. This is a departure from the practice of the past 40 years but is warranted based on the need to maintain funding for basics – police, fire, streets, and perhaps parks. The ballot language should be clear that the increase in the base would be to address these needs.
- Request a .25% temporary tax for ‘extras.’ Consider asking voters now or at a future election to pass a 10-year .25% tax for a package of ‘extras’ including transportation projects like bridges, economic health and other projects. This would honor the longstanding Fort Collins tradition of temporary taxes for special projects. It retains accountability and future flexibility while letting residents fund non-basic projects important to them.

¹¹ Continuing on this point, City leaders tout Fort Collins as a ‘world class city.’ But is it really world class to do what almost every other city does after passing a ‘temporary’ tax, which is to grow government programs, insist that they are now all essential and expected by the public, and ask that the programs and the tax be perpetuated without serious discussion of other options?

Appendix

What are Use Taxes?

1. What is use tax? The use tax is a complement to the sales tax. Use tax is remitted to the City by the person storing, using, distributing or consuming the tangible personal property or taxable service within the City of Fort Collins. You must remit a use tax when a Colorado municipal sales tax of 3.0% has not been paid. The use tax is intended to equalize competition between vendors located in the City who collect Fort Collins sales tax and those located outside the City who do not charge Fort Collins sales tax. It is an incentive to make local purchases.

2. When is use tax remitted to the City? Initial use tax that is due when you begin a business should be remitted on the first sales and use tax return that you file. List the property on Schedule B of the tax return. Report the total purchase price of property subject to use tax on Line 10. If additional supplies, equipment, etc. is purchased for your business and is subject to use tax, it should be reported each filing period on your City of Fort Collins Sales and Use tax return. If you purchase an existing business, use tax is due on the furniture, fixtures and equipment within 20 days from the date of purchase.

3. What are examples of items subject to use tax?

Use Tax Applicable to (not all inclusive):

- Office Supplies
- Magazine subscriptions
- Furniture and fixtures
- Books
- Tools and Equipment
- Brochures and handouts
- Leased and rented items
- Cash registers
- Cleaning and janitorial supplies
- Paper products
- Non-customized software programs
- Advertising items
- Computers and calculators
- Signs

Source: City of Fort Collins website

HOW CITY OF FORT COLLINS IS FUNDED

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	% Change From 2016	Budget 2018
Property Taxes	19,154,739	19,987,761	20,916,914	24,220,907	15.8%	24,730,647
Sales & Use Tax	129,087,531	134,898,902	135,604,217	140,970,224	4.0%	144,541,011
Occupational Privilege Tax	2,676,401	2,850,699	2,575,000	2,715,364	5.5%	2,715,364
Lodging Taxes	1,304,613	1,451,008	1,166,000	1,282,600	10.0%	1,224,300
Licenses & Permits	4,659,514	3,943,075	3,227,400	3,810,009	18.1%	3,915,838
Fines & Forfeitures	2,539,244	2,776,456	2,426,158	2,127,000	-12.3%	2,227,000
Intergovernmental	42,569,954	36,977,107	21,932,030	24,869,841	13.4%	25,647,788
Payment in Lieu of Taxes	9,109,580	9,380,890	10,224,000	10,000,000	-2.2%	10,340,000
Charges for Service	86,527,265	84,731,800	91,509,247	98,685,642	7.8%	102,491,476
Charges for Service - Utilities/Golf	180,221,975	185,724,118	199,918,818	196,199,000	-1.9%	202,262,000
Earnings on Investments	5,488,389	4,853,714	4,160,777	5,752,786	38.3%	6,589,644
Earnings on Investments - GERP	2,630,327	(274,582)	159,250	175,000	9.9%	208,000
Miscellaneous	30,198,814	21,915,326	16,912,334	19,936,990	17.9%	17,739,949
Proceeds of Debt Issuance	3,946,289	2,239,424	0	5,007,879		300,000
Other Financing Sources	375,129	560,760	62,500	90,000	44.0%	90,000
Transfers from Funds	46,906,681	60,545,000	55,762,381	53,441,249	-4.2%	47,761,104
TOTAL	\$ 567,396,444	\$ 572,561,457	\$ 566,557,026	\$ 589,284,491	4.0%	\$ 592,784,121
Less Internal Service Funds	(49,060,109)	(54,104,163)	(60,852,734)	(67,176,151)	10.4%	(70,936,669)
Less Transfers	(46,906,681)	(60,545,000)	(55,762,381)	(53,441,249)	-4.2%	(47,761,104)
NET REVENUES	\$ 471,429,654	\$ 457,912,294	\$ 449,941,911	\$ 468,667,091	4.2%	\$ 474,086,348

5-Year Trends FC vs. Select Peers

PEER CITIES REVENUE 2014 – 2018

41% of Lincoln NE's revenue is from sales/use tax.

21% of Longmont's revenue is from sales/use tax.

19% of Loveland's revenue is from sales/use tax.



75

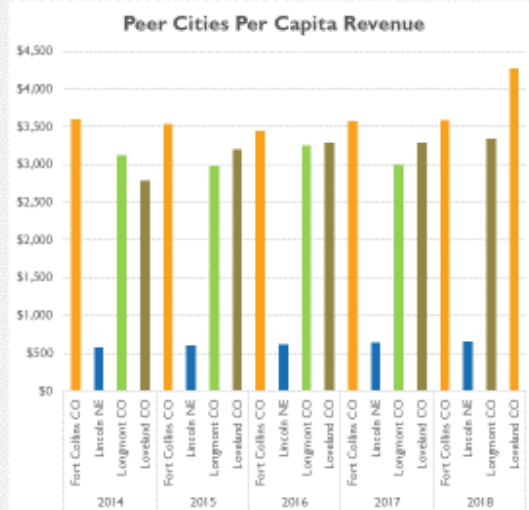
Bates Information Services Inc.

PEER CITIES PER CAPITA REVENUE 2014 – 2018

Lincoln NE's per capita revenue averaged \$621.

Longmont's per capita revenue averaged \$3,138.

Loveland's per capita revenue averaged \$3,370.



15

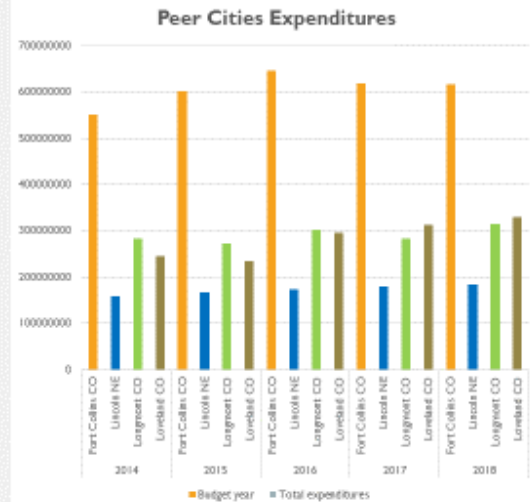
Bates Information Services Inc.

PEER CITIES EXPENDITURES 2014 – 2018

Lincoln NE's expenditures have increased 15% in last 5 years.

Longmont's expenditures have increased 12% in last 5 years.

Loveland's expenditures have increased 34% in last 5 years.



76

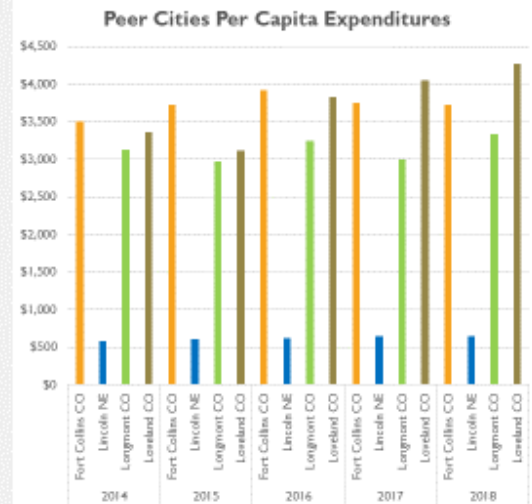
Bates Information Services Inc.

PEER CITIES PER CAPITA EXPENDITURES 2014 – 2018

Lincoln NE's per capita expenditures averaged \$621 over last 5 years.

Longmont's per capita expenditures averaged \$3,138 over last 5 years.

Loveland's per capita expenditures averaged \$3,725 over last 5 years.



19

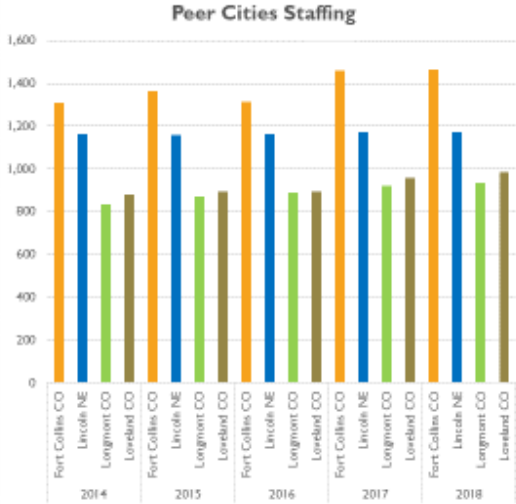
Bates Information Services Inc.

PEER CITIES STAFFING 2014 – 2018

Lincoln NE's staffing averaged 1,165 FTEs over last 5 years.

Longmont's staffing averaged 891 FTEs over last 5 years.

Loveland's staffing averaged 922 FTEs over last 5 years.



Keep Fort Collins Great Annual Expenditures

2011 - 2018

2018

2018 Street Maintenance

Budget: \$10,631,611

- City Bridge Program support
- Street Maintenance operations
- ADA-Safe Routes to Everywhere Compliance

2018 Other Transportation Needs

Budget: \$5,201,270

- Adaptive Signal System for Harmony Road and Timberline Road
- Bus Stop Improvements for ADA Accessibility
- Capital Equipment Purchases
- City Bridge Program support
- Dial-A-Ride Service
- FC Bikes and Bike Library
- Protected Bike Lane Pilot Project
- Safe Routes to School Program
- School Crossing Guard Program
- Signal Pole Inspection Program
- Street Operations
- Traffic Mitigation Program
- Traffic Operations and Equipment
- Transit Local Fixed Routes

2018 Police Service

Budget: \$5,843,360

- Police Criminal Investigations Fleet Fuel, Lease Purchase and Maintenance
- Police Criminal Investigative Services (Forensic Services Unit)

- Police Information Services
 - Emergency Services Dispatchers
 - Police Services Technician
 - Police Property and Evidence Technician
- Police Patrol Fleet Fuel and Maintenance
- Police Patrol Services
- Police Body Camera and Taser Program
- Police Campus West Substation
- Police Patrol Specialized Units
 - Forensic Services (two Detectives and one Sergeant)
 - Community Policing Officer
 - The Neighborhood Enforcement Team
 - Investigative Aides
 - Property Crimes Detective
 - Financial Crimes Detective
 - Criminal Impact Detectives
 - Technical Services Specialist

2018 Fire

Budget: \$2,926,186

- Poudre Fire Authority Operation, Maintenance and Capital
- 911 Dispatcher

2018 Parks Maintenance and Recreation Services

Budget: \$3,176,544

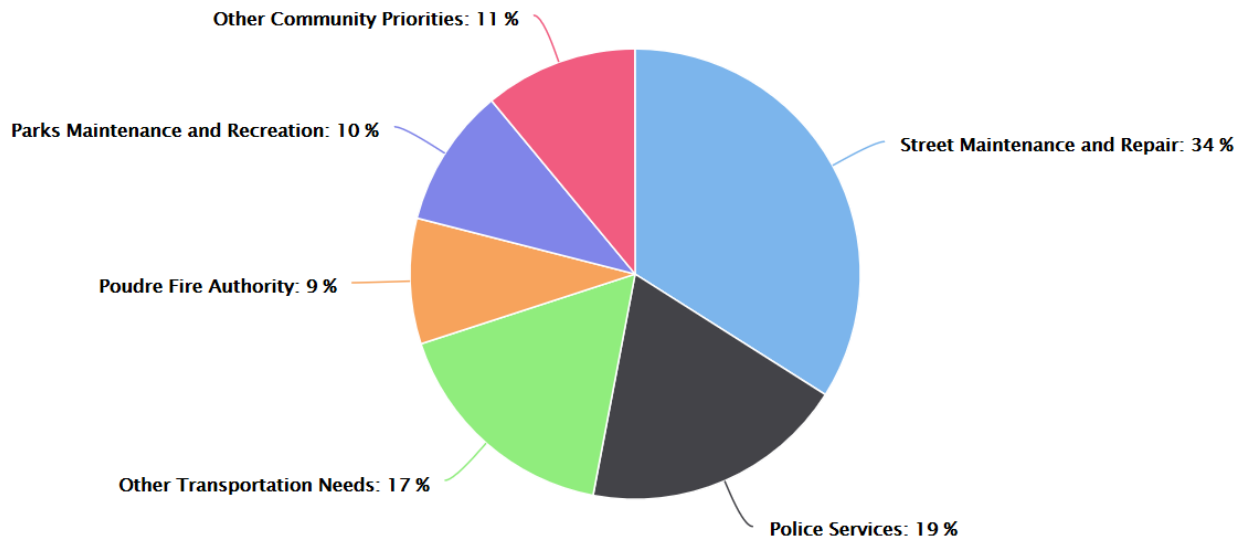
- Americans with Disabilities Act (ADA) Playground Compliance
- Ice and Aquatics
- Memorial Parks
- Parks Equipment Replacement
- Parks, Trails and Facility Grounds Maintenance
- Recreation Activities and Programs
- Recreation Passenger Van Replacement
- Senior Park Ranges Position
- The Gardens on Spring Creek

2018 Other Community Priorities

Budget: \$3,539,175

- Additional Funding for Affordable Housing Fund
- Citywide Volunteer Program Manager and Program
- Communications and Public Engagement Programs and Services
- Community and Municipal Electric Vehicle Readiness Roadmap
- Connecting Homelessness Resources - Special Agency Session Resource Specialist
- Council Training and Engagement
- Development Review Programs and Services
- Downtown Business Association Ambassador Program
- Downtown Landscaping and Maintenance
- Downtown Recycling Expansion
- Economic Health Office Programs and Services
- Environmental Compliance Inspector
- Environmental Services and Programs
- Forestry Priority Safety Tree Pruning and Removal
- Homelessness Initiatives
- Municipal Climate Adaption Planning
- Municipal Energy Efficiency Fund
- Municipal Innovation Fund
- Nature in the City Programmatic Funding
- Northern Integrated Supply Project Analysis and Response; hourly River Health Specialist
- Parks, Trails and Facility Grounds Maintenance
- Poudre River Restoration
- Residential Parking Permit Program
- Social Sustainability Programs and Services
- Sustainability Services Area Leadership
- Timberline Recycling Center
- Urban Forest Management
- West Nile Virus Management Program

2018 Project Highlights



Source: <https://www.fcgov.com/kfcg/>

2017

2017 Street Maintenance

Budget: \$10,687,696

- City Bridge Program support
- Street Maintenance operations
- ADA-Safe Routes to Everywhere Compliance

2017 Other Transportation Needs

Budget: \$5,125,739

- Adaptive Signal System for Harmony Road and Timberline Road
- Bus Stop Improvements for ADA Accessibility
- Capital Equipment Purchases
- City Bridge Program support
- Dial-A-Ride Service

- FC Bikes and Bike Library
- Protected Bike Lane Pilot Project
- Safe Routes to School Program
- School Crossing Guard Program
- Signal Pole Inspection Program
- Street Operations
- Traffic Mitigation Program
- Traffic Operations and Equipment
- Transit Local Fixed Routes

2017 Police Services

Budget: \$5,326,602

- Police Criminal Investigations Fleet Fuel, Lease Purchase and Maintenance
- Police Criminal Investigative Services (Forensic Services Unit)
- Police Information Services
 - Emergency Services Dispatchers
 - Police Services Technician
 - Police Property and Evidence Technician
- Police Patrol Fleet Fuel and Maintenance
- Police Patrol Services
- Police Body Camera and Taser Program
- Police Campus West Substation
- Police Patrol Specialized Units
 - Forensic Services (two Detectives and one Sergeant)
 - Community Policing Officer
 - The Neighborhood Enforcement Team
 - Investigative Aides
 - Property Crimes Detective
 - Financial Crimes Detective
 - Criminal Impact Detectives
 - Technical Services Specialist

2017 Fire

Budget: \$2,821,897

- Poudre Fire Authority Operation, Maintenance and Capital

2017 Parks Maintenance and Recreation Services

Budget: \$3,447,729

- Americans with Disabilities Act (ADA) Playground Compliance
- Ice and Aquatics
- Memorial Parks
- Parks Equipment Replacement
- Parks, Trails and Facility Grounds Maintenance
- Recreation Activities and Programs
- Recreation Passenger Van Replacement
- Senior Park Ranges Position
- The Gardens on Spring Creek

2017 Other Community Priorities

Budget: \$4,092,186

- Additional Funding for Affordable Housing Fund
- Citywide Volunteer Program Manager and Program
- Communications and Public Engagement Programs and Services
- Community and Municipal Electric Vehicle Readiness Roadmap
- Connecting Homelessness Resources - Special Agency Session Resource Specialist
- Council Training and Engagement
- Development Review Programs and Services
- Downtown Business Association Ambassador Program
- Downtown Landscaping and Maintenance
- Downtown Recycling Expansion
- Economic Health Office Programs and Services
- Environmental Compliance Inspector
- Environmental Services and Programs
- Forestry Priority Safety Tree Pruning and Removal
- Homelessness Initiatives
- Municipal Climate Adaption Planning
- Municipal Energy Efficiency Fund
- Municipal Innovation Fund
- Nature in the City Programmatic Funding

- Northern Integrated Supply Project Analysis and Response; hourly River Health Specialist
 - Parks, Trails and Facility Grounds Maintenance
 - Poudre River Restoration
 - Residential Parking Permit Program
 - Social Sustainability Programs and Services
 - Sustainability Services Area Leadership
 - Timberline Recycling Center
 - Urban Forest Management
 - West Nile Virus Management Program
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2016

2016 Street Maintenance

Budget: \$9,248,120

- City Bridge Program support
- Street Maintenance operations

2016 Other Transportation Needs

Budget: \$4,655,971

- Bicycle and Pedestrian Safety Town
- Bus Stop Improvements for ADA Accessibility
- Capital Equipment Purchases
- Essential Street Operations
- FC Bikes and Bike Library
- Lincoln Plan Neighborhood Projects
- MAX Bus Rapid Transit Service
- Pedestrian Sidewalk and Americans with Disabilities Act Compliance Program
- Safe Routes to School Program
- School Crossing Guard Program
- Traffic Operations and Equipment
- Transit Local Fixed Routes
- Transportation Planning Services
- Vine and Lemay Intersection Improvements

2016 Police Service

Budget: \$4,818,632

- Police Criminal Investigations Fleet Fuel, Lease Purchase and Maintenance
- Police Criminal Investigative Services (Forensic Services Unit)
- Police Information Services
 - Emergency Services Dispatchers
 - Police Services Technician
 - Police Property and Evidence Technician
- Police Patrol Fleet Fuel and Maintenance
- Police Patrol Services
- Police Patrol Specialized Units
 - Forensic Services (two Detectives and one Sergeant)
 - Community Policing Officer
 - The Neighborhood Enforcement Team
 - Investigative Aides
 - Property Crimes Detective
 - Financial Crimes Detective
 - Criminal Impact Detectives
 - Technical Services Specialist
- Police Services Daytime Specialized Enforcement Supervisor

2016 Fire

Budget: \$3,266,692

- Poudre Fire Authority Operation, Maintenance and Capital

2016 Parks Maintenance and Recreation Services

Budget: \$3,150,236

- Americans with Disabilities Act (ADA) Playground Compliance
- Ice and Aquatics
- Memorial Parks
- Parks, Trails and Facility Grounds Maintenance
- Recreation Activities and Programs
- Recreation Passenger Van Replacement
- Southeast Community Park

- Spring Canyon Playground Resurfacing
- The Gardens on Spring Creek

2016 Other Community Priorities

Budget: \$3,204,894

- Additional Funding for Affordable Housing Fund
 - Alley Maintenance
 - Business Continuity Planning
 - Citywide Volunteer Program Manager and Program
 - Communications and Public Engagement Programs and Services
 - Council Training and Engagement
 - Development Review Programs and Services
 - Downtown Landscaping and Maintenance
 - Economic Health Office Programs and Services
 - Environmental Services and Programs
 - Fort Collins Public Access Network Expanded Support
 - Forestry Priority Safety Tree Pruning and Removal
 - Homelessness Initiatives
 - Industry Cluster Support and Development
 - Municipal Climate Adaption Planning
 - Municipal Energy Efficiency Fund
 - Municipal Innovation Fund
 - Northern Integrated Supply Project Analysis and Response; hourly River Health Specialist
 - Oil & Gas Inspection and Sampling Assistance
 - Parks, Trails and Facility Grounds Maintenance
 - Poudre River Restoration
 - Residential Parking Permit Program
 - Social Sustainability Programs and Services
 - Sustainability Services Area Leadership
 - Systems Specialist
 - Urban Forest Management
 - West Nile Virus Management Program
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2015

2015 Street Maintenance

Budget: \$9,060,661

- City Bridge Program support
- College Avenue Concrete Work
- Street Maintenance operations

2015 Other Transportation Needs

Budget: \$4,593,156

- Bicycle and Pedestrian Safety Town
- Capital Equipment Purchases
- Essential Street Operations
- FC Bikes and Bike Library
- Lincoln Plan Neighborhood Projects
- North Front Range Metropolitan Planning (NRFMPO) dues
- MAX Bus Rapid Transit Service
- Mulberry Bridge Urban Design & Landscaping Improvements
- Pedestrian Sidewalk and Americans with Disabilities Act Compliance Program
- Residential Parking Permit Program
- Traffic Operations equipment replacement
- Safe Routes to School Program
- School Crossing Guard Program
- Traffic Operations and Equipment
- Transit Local Fixed Routes
- Transit Capital Repair and Replacement
- Transportation Planning Services
- Vine and Lemay Intersection Improvements

2015 Police Services

Budget: \$4,658,106

- Police Criminal Investigations Fleet Fuel, Lease Purchase and Maintenance
- Police Criminal Investigative Services (Forensic Services Unit)
- Police Information Services
 - Emergency Services Dispatchers
 - Property and Evidence Technician
 - Police Services Technician
- Police Patrol Fleet Fuel and Maintenance

- Police Patrol Services
- Police Patrol Specialized Units
 - Patrol Crime Analyst
 - District 1 Officers
 - Marijuana and Liquor Compliance Officers
 - Neighborhood Enforcement Team
 - Investigative Aides
 - Property Crimes Detective
 - Financial Crimes Detective
 - Criminal Impact Detectives
 - Technical Services Specialist
- Police Services Daytime Specialized Enforcement Supervisor

2015 Fire

Budget: \$2,648,902

- Poudre Fire Authority Operation, Maintenance and Capital

2015 Parks Maintenance and Recreation Services

Budget: \$2,846,370

- Americans with Disabilities Act (ADA) Playground Compliance
- Ice and Aquatics
- Memorial Parks
- Northside Skate Park Lights
- Parks, Trails and Facility Grounds Maintenance
- Recreation Activities and Programs
- Recreation Administration and Communications Services
- Recreation Scholarship Program
- Southeast Community Park
- The Gardens on Spring Creek

2015 Other Community Priorities

Budget: \$2,832,697

- Additional Funding for Affordable Housing Fund
- Alley Maintenance

- Citywide Volunteer Program Manager and Program
 - Communications and Public Engagement Programs and Services
 - Council Training and Engagement
 - Development Review Programs and Services
 - Downtown Landscaping and Maintenance
 - Economic Health Office Programs and Services
 - Environmental Services and Programs
 - Fort Collins Public Access Network Expanded Support
 - Forestry Priority Safety Tree Pruning and Removal
 - Homelessness Initiatives
 - Industry Cluster Support and Development
 - Municipal Climate Adaption Planning
 - Municipal Energy Efficiency Fund
 - Municipal Innovation Fund
 - Northern Integrated Supply Project Analysis and Response; hourly River Health Specialist
 - Oil & Gas Inspection and Sampling Assistance
 - Parks, Trails and Facility Grounds Maintenance
 - Poudre River Restoration
 - Social Sustainability Programs and Services
 - Sustainability Services Area Leadership
 - Systems Specialist
 - Urban Forest Management
 - West Nile Virus Management Program
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2014

2014 KFCG Revenue

- Keep Fort Collins Great (KFCG) tax revenue forecast for 2014: \$22.0M
- KFCG revenue is reported each month in the [Sales and Use tax report](#).

KFCG Categories

- Street Maintenance 33%
- Other Transportation needs 17%
- Police Services 17%
- Fire 11%
- Parks Maintenance and Recreation Services 11%
- Other Community Priorities 11%

* Budget amounts may not be distributed in the exact KFCG category percentages above due to possible use of prior year reserves.

2014 Street Maintenance

Budget: \$7,025,040

- Arterial Street Maintenance operations
- Collector Street Maintenance operations
- Residential Street Maintenance operations
- Hourly Traffic Utility workers

2014 Other Transportation Needs

Budget: \$3,729,194

- City Bridge Program support
- FC Bikes Program support
- North Front Range Metropolitan Planning (NRFMPO) dues
- Streets equipment replacement
- Traffic Operations equipment replacement
- Fort Collins Bike Library operations
- Safe Routes to School Program
- Parking Garage major maintenance and handicap parking spaces
- FC Bikes to Platinum certification
- MAX operations support
- Transfort marketing
- East-West Transit Connection

Police

Budget: \$4,132,762

- Campus West District 6 staffing
- Neighborhood Policing efforts
- Criminal Investigative Services support
- Police Information Services support
- Crime Analyst
- Property and Evidence Technician
- Investigative Services, Technical Services Specialist

- Investigations vehicle purchase, management, maintenance and fuel
- Patrol vehicle purchase, management, maintenance and fuel

2014 Fire

\$2,621,440

- Poudre Fire Authority emergency operations support
- PFA 2014 Budget Revision Offer

2014 Parks Maintenance and Recreation Services

Budget: \$2,725,786

- Memorial Parks
- Parks seasonal workers
- Mulberry Pool programs and activities
- Recreation scholarships
- Adaptive Recreation Opportunities (ARO)
- Park Infrastructure Renovation
- Neighborhood Parks
- Northside Aztlan clerical and youth programming staff
- The Gardens on Spring Creek
- Trail construction and maintenance of new neighborhood parks
- Senior Center program activities
- Recreation equipment replacement
- New park maintenance
- Parks and Forestry vehicle and equipment replacement
- Senior Center Expansion

2014 Other Community Priorities

Budget: \$2,402,486

- Forestry restorations and increased tree pruning
- 4th of July activities
- Downtown Flower program and cleaning
- Historic Preservation programming
- Support local retail and Gigabit University
- Business retention and expansion efforts

- Additional support for business cluster development
 - E-government contract services
 - Public Engagement Program
 - Sustainability Strategic Plan
 - Affordable Housing and Human Services
 - Eastside and Westside Neighborhood Plan updates
 - Neighborhood Parking Permit program
 - Poudre River Instream Flows
 - Poudre River Restoration and Rehabilitation
 - Oil and Gas Liaison
 - ClimateWise support
 - Municipal Sustainability Innovation Fund
 - Road to Zero Waste initiative
 - Green Purchasing program
 - Environmental Sustainability Web Portal and Green Purchasing Website
 - Climate Action Planning
 - Museum Local History Exhibit Cases
 - Forestry Work Backlog Catch-up
 - Inclusionary Zoning for Affordable Housing Analysis and Ordinance Recommendation
 - Oil and Gas Inspection and Monitoring Program
 - Triple Bottom Line (TBL) Decision Framework & Toolbox
-

2013

2013 KFCG Revenue

- Keep Fort Collins Great (KFCG) tax revenue forecast for 2013: \$21M
- KFCG revenue is reported each month in the [Sales and Use tax report](#).

KFCG Categories

- Street Maintenance 33%
- Other Transportation needs 17%
- Police Services 17%
- Fire 11%
- Parks Maintenance and Recreation Services 11%
- Other Community Priorities 11%

* Budget amounts may not be distributed in the exact KFCG category percentages above due to possible use of prior year reserves.

2013 Street Maintenance

Expenses: \$14,184,724

- Hourly Traffic Utility Workers
- Arterial Street Maintenance Program
- Collector Street Maintenance Program
- Residential Street Maintenance Program

2013 Other Transportation Needs

Expenses: \$4,317,381

- Lincoln Triangle Strategic Plan and Lincoln Boulevard Plan
- Midtown Corridor College Avenue Boulevard Transportation Study
- Traffic Operation Capital Equipment Replacement
- Traffic Signal Controller Replacement
- Streets Capital Equipment
- Road Shoulder, Mowing, Median, and Alley Maintenance
- Parking Garage major Maintenance / Handicap Parking Spaces
- City Bridge Program
- Fort Collins Bicycling Program, FC Bikes
- NFRMPO Dues
- FC Bikes to Platinum
- Safe Routes to School Program
- Transfort / Dial-A-Ride Facilities Capital Improvements
- Transfort Marketing

2013 Police

Expenses: \$3,986,494

- Police Campus West District 6 Staffing
- Neighborhood Policing
- Patrol Vehicle Purchase, Management, Maintenance and Fuel
- Police Information Services
- Property and Evidence Technician

- Crime Analyst
- Police Criminal Investigative Services
- Investigations Vehicle Purchase, management, Maintenance and Fuel
- Investigative Services, Technical Services Specialist

2013 Fire

Expenses: \$2,294,050

- Poudre Fire Authority Emergency Operations

2013 Parks Maintenance and Recreation Services

Expenses: \$2,321,802

- Parks and Forestry Vehicle and Equipment Replacement
- Mulberry Pool Programs and Activities
- Adaptive Recreation Opportunities
- Adaptive Recreation Opportunities .75 FTE Increase
- Senior Center Program Activities
- Northside Aztlan Clerical and Youth Programming Staff
- Recreation Scholarships
- Recreation Equipment Replacement
- Memorial Parks
- Park Infrastructure Renovation
- Parks Seasonal Workers
- Trail Construction and Maintenance of New Neighborhood Parks
- Neighborhood Parks
- New Park Maintenance
- The Gardens on Spring Creek

2013 Other Community Priorities

Expenses: \$2,178,444

- Neighborhood Parking Permit Program
- Affordable Housing and Human Services
- Social Sustainability Gap Analysis
- 4th of July
- Forestry Restored Prior-Year Reductions / Increased Tree Pruning

- Additional Support for Cluster Development
 - Business Retention and Expansion
 - Support Local Retail & Gigabit University
 - Downtown Botanical / Flower Program and Cleaning
 - Lincoln Triangle Strategic Plan and Lincoln Boulevard Plan
 - Historic Preservation Programming
 - Municipal Sustainability Innovation Fund
 - Road to Zero Waste
 - Climate Adaptation Planning
 - Environmental Sustainability Web Portal and Green Purchasing Website
 - Green Purchasing
 - ClimateWise
 - Oil & Gas Liaison
 - Ecosystem Response Model
 - Poudre River Instream Flows
 - Poudre River Restoration and Rehabilitation
 - Environmental Data
 - Waste Reduction & Recycling Assistance
 - Environmental Services – Healthy Sustainable Homes Marketing
 - Public Engagement Program
 - E-Government Contract Services
 - Sustainability Strategic Plan
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2012

2012 KFCG Revenue

- Keep Fort Collins Great (KFCG) tax revenue forecast for 2012: \$21.8M
- KFCG revenue is reported each month in the [Sales and Use tax report](#).

KFCG Categories

- Street Maintenance 33%
- Other Transportation needs 17%
- Police Services 17%
- Fire 11%
- Parks Maintenance and Recreation Services 11%
- Other Community Priorities 11%

* Budget amounts may not be distributed in the exact KFCG category percentages above due to possible use of prior year reserves.

2012 Street Maintenance

Expenses: \$6,349,959

2012 Other Transportation Needs

Expenses: \$2,937,712

- Old Town Parking Garage Maintenance
- Downtown Handicap Parking Spaces
- Bicycle Safety and Education Plan Implementation
- Median Maintenance
- Harmony Road Enhanced Travel Corridor Plan
- City Bicycle Coordinator / FC Bikes / Bike Library
- Transportation Capital and Master Plan Implementation
- Reinstatement of Traffic Signal Technician
- Traffic Sign Replacement Program
- Streets & Traffic Ops Capital Equipment Replacement
- Transfort / Dian-A-Ride Night Service
- Transfort Operation – Restore Saturday Service
- Transfort Operations Marketing
- Street Oversizing Capital Expansion Fee Program
- City Bridge Program
- Laporte-Whitcomb Bridge Replacement
- Surveying Restored
- Sidewalk Improvements

2012 Police

Expenses: \$3,067,923

- Five Information Services Dispatchers and Police Report Specialist
- Seven Detectives, Four Investigative Aides, One Sergeant
- Eleven Patrol Officers, One Sergeant, and One Lieutenant

2012 Fire

Expenses: \$2,659,512

- Contribution of PFA ongoing
- PFA South Battalion

2012 Parks Maintenance and Recreation Services

Expenses: \$2,253,285

- Reinstate Clerical Positions at Senior Center
- Adult Program / Senior Center
- Farm at Lee Martinez Park – Restored
- Northside Aztlan Community Center
- Restore Northside Aztlan Community Center Customer Service Position
- Recreational Scholarship Funding
- Recreation Director Position
- Memorial Parks – Restored
- Huidekoper Park
- Staley Park
- Community Parks – Restored
- Reopen Restroom at Community Parks in Winter
- Lifecycle Funding for Parks Infrastructure
- Weed Control
- Fertilizer Program
- Parks Seasonal Positions
- Maintenance of Four Neighborhood Parks
- Conservation Trust Trail Construction Program
- The Gardens on Spring Creek
- Urban Forest Management
- Contract Tree Work
- Water Feature and Flowers at Oak Street Plaza

2012 Other Community Priorities

Expenses: \$2,089,922

- Administrative Services – Economic Health

- Support Industry Clusters
 - Enhanced Support for Cluster Development
 - UniverCity Connections
 - 4th of July Activities
 - Downtown Landscaping and Maintenance
 - 4th of July – Resort Prior Year Reductions
 - Railroad Quiet Zone Phase II Study
 - Historic Preservation Matching Grant Funds
 - Parks Environment Improvements – Urban Forestry
 - Downtown Environmental Improvements – Solar Recycling Bins and Earth Tub Composting Units
 - Volunteers for Sustainable Homes Initiative
 - Healthy Home Staff Increase
 - Recycling and Sustainability Coordinator / Environmental Planner
 - Stream and River Rehabilitation and Restoration
 - Eco Industrial Center Feasibility Study
 - Green Building Program – Implementation and Enforcement
 - Climate Wise Program Enhancement
 - Unified Carbon Accounting System
 - Environmental Performance Data Manager
 - Innovation Fund
 - Community Spill Response
 - Management Internship Program
 - Energy Efficiency Initiatives for City Buildings
 - Recruitment Specialist
 - Human Resources Core Services
 - Restoration of Human Services Program, Neighborhood Livability
 - Additional \$100k for Affordable Housing / Human Services
 - Community Mediation Program
 - Design Assistance Program
-

2011

2011 KFCG Revenue

- Keep Fort Collins Great (KFCG) tax revenue forecast for 2011: \$19.9M (against original forecast of \$18.7M)
- KFCG revenue is reported each month in the [Sales and Use tax report](#).

KFCG Categories

- Street Maintenance 33%
- Other Transportation needs 17%
- Police Services 17%
- Fire 11%
- Parks Maintenance and Recreation Services 11%
- Other Community Priorities 11%

* Budget amounts may not be distributed in the exact KFCG category percentages above due to possible use of prior year reserves.

2011 Street Maintenance

Expenses: \$6,171,000

2011 Other Transportation Needs

Expenses: \$1,365,055

- Downtown Parking / Parking Structure Study
- Old Town Parking Garage Maintenance
- Downtown Handicap Parking Spaces
- Bicycle Safety and Education Plan Implementation
- Median Maintenance
- Harmony Road Enhanced Travel Corridor Plan
- Transportation Capital and Master Plan Implementation
- Reinstatement of Traffic Signal Technician
- Traffic Sign Replacement Program
- Streets & Traffic Ops Capital Equipment Replacement
- Transfort / Dian-A-Ride Night Service
- Transfort Operation – Restore Saturday Service
- Transfort Operations Marketing
- Street Oversizing Capital Expansion Fee Program
- City Bridge Program
- South Shields Street Bridge Over Larimer Canal No. 2
- Surveying Restored

2011 Police

Expenses: \$1,251,582

- Five Information Services Dispatchers and Police Report Specialist
- Seven Detectives, Three Investigative Aides & .75 Victim Services Advocate
- Twelve Patrol Officers

2011 Fire

Expenses: \$1,356,804

- Contribution of PFA ongoing
- PFA South Battalion

2011 Parks Maintenance and Recreation Services

Expenses: \$1,855,177

- Reinstate Clerical Positions at Senior Center
- Adult Program / Senior Center
- Farm at Lee Martinez Park – Restored
- Northside Aztlan Community Center
- Restore Northside Aztlan Community Center Customer Service Position
- Recreational Scholarship Funding
- Recreation Director Position
- Other Recreation Operation Expenses
- Memorial Parks – Restored
- Community Parks – Restored
- Reopen Restroom at Community Parks in Winter
- Lifecycle Funding for Parks Infrastructure
- Weed Control
- Fertilizer Program
- Parks Seasonal Positions
- Maintenance of Four Neighborhood Parks
- Conservation Trust Trail Construction Program
- Veterans Plaza
- The Gardens on Spring Creek
- Urban Forest Management
- Contract Tree Work

- Water Feature and Flowers at Oak Street Plaza

2011 Other Community Priorities

Expenses: \$1,535,061

- Administrative Services – Economic Health
- Economic Action Plan Update / Economic Competitiveness Study
- Enhanced Support for Cluster Development
- UniverCity Connections
- Repair Trolley
- 4th of July Activities
- Downtown Landscaping and Maintenance
- 4th of July – Resort Prior Year Reductions
- Historic Preservation Matching Grant Funds
- Parks Environment Improvements – Urban Forestry
- Downtown Environmental Improvements – Solar Recycling Bins and Earth Tub Composting Units
- Volunteers for Sustainable Homes Initiative
- Recycling and Sustainability Coordinator / Environmental Planner
- Stream and River Rehabilitation and Restoration
- Eco Industrial Center Feasibility Study
- Green Building Program – Implementation and Enforcement
- Climate Wise Program Enhancement
- Unified Carbon Accounting System
- Environmental Performance Data Manager
- Innovation Fund
- Green Purchasing Study
- Community Spill Response
- Management Internship Program
- Energy Efficiency Initiatives for City Buildings
- Recruitment Specialist
- Human Resources Core Services
- Restoration of Human Services Program, Neighborhood Livability
- Additional \$100k for Affordable Housing / Human Services
- Community Mediation Program
- Design Assistance Program

###

Sales and Use Tax Reports can be found here:

<https://www.fcgov.com/salestax/salesreport.php>

Annual Comprehensive Financial Reports can be found here:

<https://www.fcgov.com/finance/annual-financial-reports.php>

Online reports for City Finance Department can be found here:

<https://www.fcgov.com/finance/>

Colorado Municipal League comparative data can be found here:

<http://www.cml.org/muni-map/>

Colorado Municipal League publication on taxes & fees:

<http://www.cml.org/Issues/Taxation/Municipal-Taxes-and-Fees/>

City Tax Rates in Colorado, DOLA information, can be found here:

<https://data.colorado.gov/Revenue/City-Tax-Rates-Without-State-Collected-Tax-in-Colo/nd6a-59yu/data>

State Sales Tax Handbook, Colorado, 2018 can be found here:

<https://www.salestaxhandbook.com/colorado>

<https://www.salestaxhandbook.com/colorado/rates>

Tax Policy Center 'How do State & Local Taxes Work':

<http://www.taxpolicycenter.org/briefing-book/how-do-state-and-local-sales-taxes-work>