

**BUDGET SUMMARY
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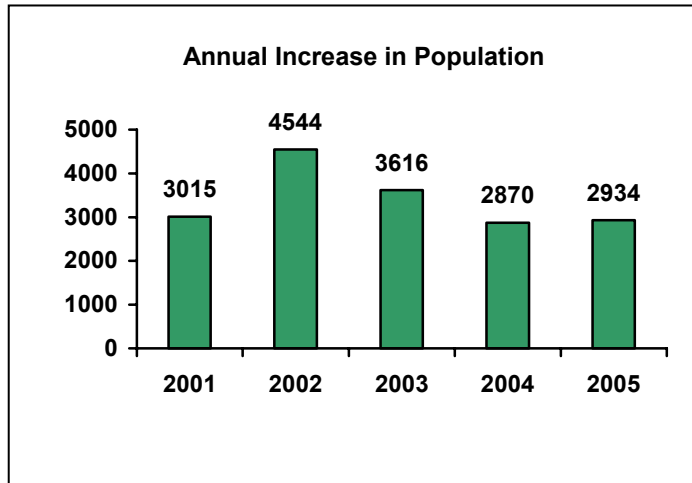
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BUDGET ASSUMPTIONS

Certain assumptions were used as a foundation for developing the biennial budget for 2004 and 2005. The following assumptions were a tool used by City Council and staff to determine where demand for services might be required and to project the resources to fund the services provided by the City.

Population

The 2000 Census reported a population of 118,652, an increase of 30,894 over the 1990 Census. A population of 126,848 is estimated for 2002, an increase of 3.6% over the 2001 estimated population. The estimated population for 2003 is expected to be 130,464 or an increase of 2.9% over the 2002 estimated population. The population is currently estimated to increase at an annual rate of approximately 2.2% for both 2004 and 2005. The 2005 population of Fort Collins is projected to be over 136,267. The high population growth experienced in the past years coupled with the expected increase of over 5,000 new residents in the coming two years will mean increased demands for services such as public safety, parks, recreation and library services as well as increased pressure on the community's infrastructure.



Further detail can be found in the Appendix of this document.

Age Profile

Each year, *Sales & Marketing Management* conducts a survey of communities with over 40,000 in population. According to the 2003 survey, there have been decreases in the 0-17, 25-34, and 35-49 population age groups from 1997 through 2002. During that same time frame, the percentage of the total population for the 18-24 and the 50+ age groups increased. The increase in the 18-24 age group can be greatly attributed to the increased enrollment for Colorado State University. The 50+ age group experienced the greatest percentage of growth within the total population base. The aging of the population is expected to continue and that could require a change in the mix of services provided by the City or new services to meet the demands of an older population.

Please see the Appendix in this document for more detailed data.

Annexations and Street Miles

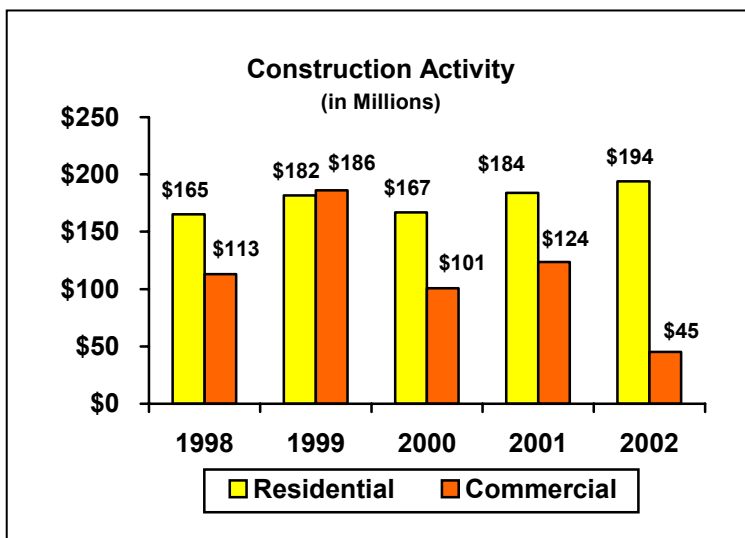
Over the period 1993-2002, 4,962 acres, or over 7 square miles have been annexed into the City limits for a city area of 50.5 square miles. An estimated 1,900 acres will be annexed by the end of 2005. With this annexation, 24 miles of streets will be added to 475 street miles existing

at the end of 2003. The increase in the service area and street miles will require service expansion in the areas of police, traffic control, and infrastructure maintenance.

Historic detail of annexation trends and street miles can be found in the Appendix of this document.

Construction Activity

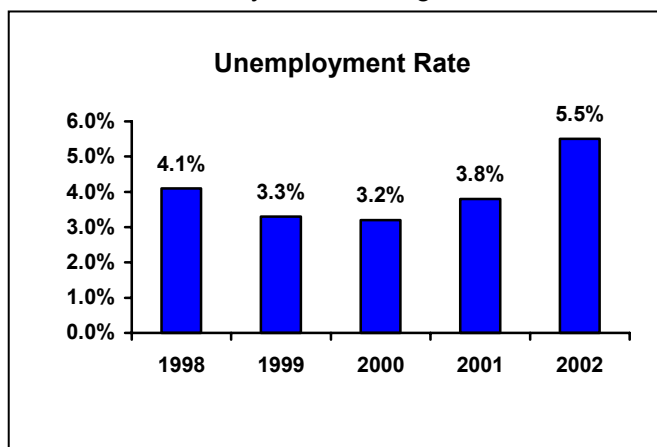
The strength of construction activity bears heavily on the revenues collected through taxes, permit fees, and capital expansion fees. Residential construction value for 2002 was almost \$194 million, the second highest over the ten year period from 1993-2002. Commercial construction value for 2002 was the lowest over a six year period at \$45 million. Through November 2003, residential and commercial construction values are above construction values for the same period in 2002. The estimate for construction activity, both residential and commercial, for 2004 and 2005 shows a more moderate rate of activity than past years but continues to show a good construction economy.



For more data on residential and commercial construction activity, please see the Appendix in this document.

Labor Force and Employment

From 1998 through 2002, a total of 12,000 people were added to the Fort Collins labor force. Over the same period, the average unemployment rate was around 4%. In 2002, the unemployment rate was 5.5%, the highest rate in at least ten years. Through October 2003, the unemployment rate was 5.2%. The outlook for 2004 and 2005 is for the unemployment rate to improve each year with the rate consistent with that seen in the early 1990's of around 4.4%. The labor force will continue to grow at a very moderate pace. Employment growth drives housing as well as retail and consumer activity leading to increased revenue collections.



Employment statistics for Colorado and Fort Collins can be found in the Appendix of this document.

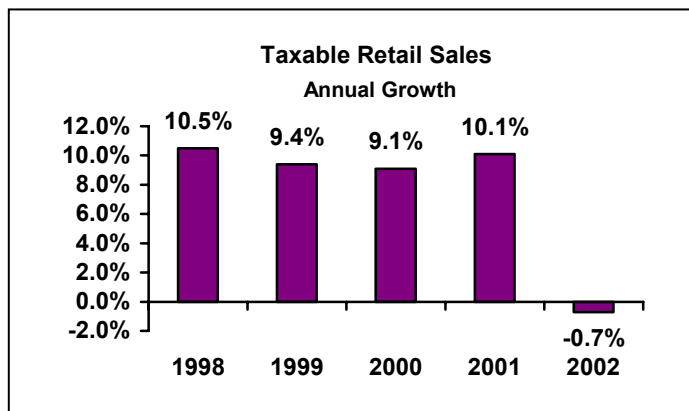
Effective Buying Income

The 2003 *Sales & Marketing Management* survey of communities with over 40,000 in population also measured household disposable income, or what they term the Effective Buying Income (EBI) of households in each community. From 1997 through 2002, the survey data indicated that households with an EBI greater than \$50,000 have significantly increased as a percentage of household income in Fort Collins. Correspondingly, there has been a significant decrease in the percentage of households with an EBI less than \$20,000. The percentage of households within the \$20,000-\$34,999 range remained essentially the same. The percentage of those households within the \$35,000-\$49,999 range increased by 3% from 1997-2002. This trend is expected to continue and will be reflected in City revenue collections and the ability to fund services provided to the community.

Please see the Appendix in this document for more detail.

Retail Trade

The retail base of Fort Collins will continue to expand due to the diverse employment base and population growth. Retail sales also underscore the community as a regional shopping center for northern Colorado and southern Wyoming although there is increasing competition from nearby communities. Taxable retail sales for 2002 decreased from the previous year, the first time that has happened since the implementation of a sales tax over 30 years ago. Taxable retail sales through November 2003 are slightly lower than those for the same 2002 period, reflecting the sluggish national economic environment. It is expected that 2003 year-end sales will come in even or slightly below 2002 taxable sales. Current forecasts for 2004 and 2005 are for retail sales to begin an upward trend. For 2004, retail sales are expected to increase 4% over 2003 sales and a 5.6% increase in 2005 over 2004. Sales tax based on retail sales is a major source of revenue for the General Fund and provides funding for a significant portion of City services.



Please see the Appendix in this document for a history of sales tax rates and collections.

City Budget Summary

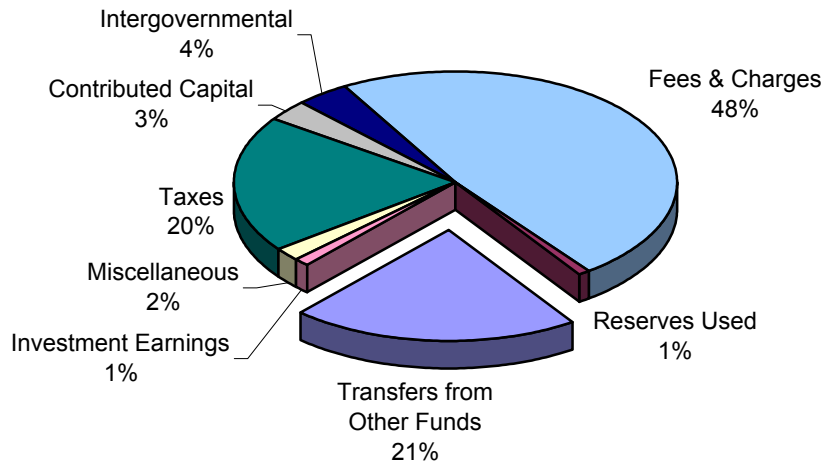
Listed below are the resources and expenditures for all City funds. City Resources shows all revenue by category plus the net change in reserves. City Expenditures lists the operating uses by Service Area. The Operating Budget represents expenses necessary to run the City government on a daily basis. These costs increase with inflation and as new services are added or enhanced. Debt Service represents the annual payment of principle and interest on general government long-term debt. Capital Improvements are often the purchase of land, the construction of a building, major street construction or reconstruction, or major utility system improvements. Transfers to Other Funds represent transfers of appropriations from one City fund to another City fund for services. Revenue and expenditures are recorded in both funds. Therefore, these transfers are deducted from the Total City Expenditures, eliminating the double counting of expenditures, to determine the Net City Expenditures.

	Actual 2002	Budget 2003	Adopted 2004	Adopted 2005
CITY RESOURCES				
Fees & Charges	\$184,272,690	\$194,300,114	\$207,963,475	\$222,354,077
Taxes	84,362,795	88,054,608	86,628,148	90,544,544
Intergovernmental	20,312,527	15,512,095	15,746,385	16,041,153
Earnings on Investments	11,160,211	7,527,288	5,161,571	5,600,317
Bonds & Other Debt	15,607,637	1,500,000	0	0
Contributed Capital	11,452,484	10,442,966	10,342,484	10,650,273
Miscellaneous	21,630,792	8,975,771	10,930,628	8,860,898
Transfers from Other Funds	104,920,792	104,926,128	92,343,979	93,560,596
Total Revenue	453,719,928	431,238,970	429,116,670	447,611,858
Reserves Used/(Excess)	7,156,863	9,211,750	8,952,334	2,562,542
Total Available Resources	\$460,876,791	\$440,450,720	\$438,069,004	\$450,174,400
CITY EXPENDITURES				
Administrative Services	\$28,057,257	\$31,735,896	\$35,035,661	\$37,719,829
Communication & Technology	5,721,439	5,376,933	5,143,733	4,952,111
Community Planning & Environmental Services	10,052,406	9,679,161	13,860,092	14,940,214
Cultural, Library & Recreational Services	26,447,998	25,936,915	25,691,200	26,289,304
Executive, Legislative & Judicial Services	5,512,012	5,563,323	5,066,802	5,314,895
Police Services	23,049,481	23,337,250	23,447,977	24,906,774
Transportation Services	36,041,842	32,997,868	38,915,042	37,495,410
Utility Services	133,012,931	144,350,349	145,833,338	151,919,119
Non-Departmental Operating Expenditures	119,675,855	113,631,247	109,649,572	110,258,362
	387,571,221	392,608,942	402,643,417	413,796,018
Debt Service	6,143,735	9,541,368	4,366,113	4,419,680
Capital Improvements	67,161,835	38,300,410	31,059,474	31,958,702
Total City Expenditures	460,876,791	440,450,720	438,069,004	450,174,400
Transfers to Other Funds	(104,920,792)	(104,926,128)	(92,343,979)	(93,560,596)
Net City Expenditures	\$355,955,999	\$335,524,592	\$345,725,025	\$356,613,804

The City Budget

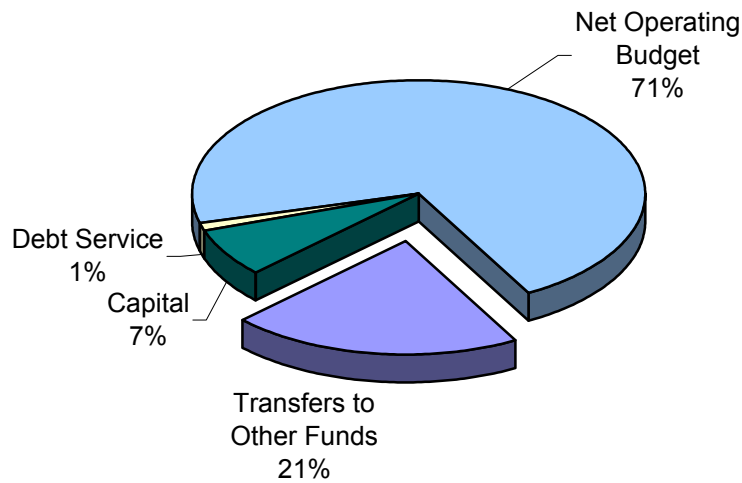
Where the money will come from...

City Resources by Category
2004 - \$438,069,004 2005 - \$450,174,400



How the money will be spent...

City Expenditures by Category
2004 - \$438,069,004 2005 - \$450,174,400



City Budget Summary for 2004 By Fund Type

The following schedule lists 2004 resources and expenditures by fund type. One of the largest resources to the City is Fees & Charges. Most of the fees and charges are received by the utility funds which are Enterprise Funds. These charges are used to supply utility services to the community. Sales and Use Taxes are another large revenue source to the City. The taxes are received in the Sales and Use Tax Fund which is a Special Revenue Fund. Most of the taxes are then transferred to the General Fund or to the Capital Projects Funds for expenditure.

	General Fund	Enterprise Funds	Internal Service Funds	Special Revenue & Debt Funds	Capital Projects Funds	City Total
CITY RESOURCES						
Fees & Charges	\$16,006,393	\$129,475,102	\$39,382,218	\$21,779,762	\$1,320,000	\$207,963,475
Taxes	15,006,389	0	0	71,621,759	0	86,628,148
Intergovernmental	1,046,340	0	0	13,600,045	1,100,000	15,746,385
Earnings on Investments	264,590	2,347,599	273,757	1,647,304	628,321	5,161,571
Bonds Issued & Loans	0	0	0	0	0	0
Contributed Capital	0	10,342,484	0	0	0	10,342,484
Miscellaneous	961,920	5,026,079	50,998	4,891,631	0	10,930,628
Transfers from Other Funds	52,694,190	309,027	0	28,958,544	10,382,218	92,343,979
Total Revenue	85,979,822	147,500,291	39,706,973	142,499,045	13,430,539	429,116,670
Reserves Used/(Excess)	2,954,195	6,836,865	2,325,503	(1,598,640)	(1,565,589)	8,952,334
Total Available Resources	\$88,934,017	\$154,337,156	\$42,032,476	\$140,900,405	\$11,864,950	\$438,069,004
CITY EXPENDITURES						
Administrative Services	\$7,947,740	0	\$27,087,921	\$0	\$0	\$35,035,661
Communication & Technology	3,469,177	0	1,674,556	0	0	5,143,733
Community Planning & Environmental Services	5,491,353	0	0	8,368,739	0	13,860,092
Cultural, Library & Recreational Services	10,608,689	2,579,293	0	12,503,218	0	25,691,200
Executive, Legislative & Judicial Services	5,066,802	0	0	0	0	5,066,802
Police Services	23,447,977	0	0	0	0	23,447,977
Transportation Services	0	0	0	38,915,042	0	38,915,042
Utility Services	0	132,563,339	13,269,999	0	0	145,833,338
Non-Departmental	32,902,279	0	0	76,747,293	0	109,649,572
Operating Expenditures	88,934,017	\$135,142,632	42,032,476	136,534,292	--	402,643,417
Debt Service	0	0	0	4,366,113	--	4,366,113
Capital Improvements	0	19,194,524	0	0	11,864,950	31,059,474
Total City Expenditures	\$88,934,017	\$154,337,156	\$42,032,476	\$140,900,405	\$11,864,950	\$438,069,004
Transfers to Other Funds	(17,738,862)	(195,500)	(6,200)	(74,209,967)	(193,450)	(92,343,979)
Net City Expenditures	\$71,195,155	\$154,141,656	\$42,026,276	\$66,690,438	\$11,671,500	\$345,725,025

City Budget Summary for 2005 By Fund Type

The following schedule lists 2005 resources and expenditures by fund type. One of the largest resources to the City is Fees & Charges. Most of the fees and charges are received by the utility funds which are Enterprise Funds. These charges are used to supply utility services to the community. Sales and Use Taxes are another large revenue source to the City. The taxes are received in the Sales and Use Tax Fund which is a Special Revenue Fund. Most of the taxes are then transferred to the General Fund or to the Capital Projects Funds for expenditure.

	General Fund	Enterprise Funds	Internal Service Funds	Special Revenue & Debt Funds	Capital Projects Funds	City Total
CITY RESOURCES						
Fees & Charges	\$16,586,418	\$138,056,713	\$43,309,864	\$23,081,082	\$1,320,000	\$222,354,077
Taxes	15,505,172	0	0	75,039,372	0	90,544,544
Intergovernmental	1,061,133	0	0	13,880,020	1,100,000	16,041,153
Earnings on Investments	305,438	2,434,807	274,785	1,849,416	735,871	5,600,317
Bonds Issued & Loans	0	0	0	0	0	0
Contributed Capital	0	10,650,273	0	0	0	10,650,273
Miscellaneous	918,420	3,038,135	51,604	4,852,739	0	8,860,898
Transfers from Other Funds	55,098,054	0	0	27,603,985	10,858,557	93,560,596
Total Revenue	89,474,635	154,179,928	43,636,253	146,306,614	14,014,428	447,611,858
Reserves Used/(Excess)	455,842	2,215,995	879,746	(3,789,911)	2,800,870	2,562,542
Total Available Resources	\$89,930,477	\$156,395,923	\$44,515,999	\$142,516,703	\$16,815,298	\$450,174,400
CITY EXPENDITURES						
Administrative Services	\$7,970,116	\$0	\$29,749,713	\$0	\$0	\$37,719,829
Communication & Technology	3,520,993	0	1,431,118	0	0	4,952,111
Community Planning & Environmental Services	5,562,775	0	0	9,377,439	0	14,940,214
Cultural, Library & Recreational Services	10,620,287	2,668,568	0	13,000,449	0	26,289,304
Executive, Legislative & Judicial Services	5,314,895	0	0	0	0	5,314,895
Police Services	24,906,774	0	0	0	0	24,906,774
Transportation Services	0	0	0	37,495,410	0	37,495,410
Utility Services	0	138,583,951	13,335,168	0	0	151,919,119
Non-Departmental	32,034,637	0	0	78,223,725	0	110,258,362
Operating Expenditures	89,930,477	141,252,519	44,515,999	138,097,023	0	413,796,018
Debt Service	0	0	0	4,419,680	0	4,419,680
Capital Improvements	0	15,143,404	0	0	16,815,298	31,958,702
Total City Expenditures	\$89,930,477	\$156,395,923	\$44,515,999	\$142,516,703	\$16,815,298	\$450,174,400
Transfers to Other Funds	(15,865,079)	0	(6,200)	(77,581,792)	(107,525)	(93,560,596)
Net City Expenditures	\$74,065,398	\$156,395,923	\$44,509,799	\$64,934,911	\$16,707,773	\$356,613,804

2004 Projected Changes in Fund Balance
(in Thousands of Dollars)

FUND	2004 BEGINNING BALANCE	Transfers			Total	Transfers			Total	Other	2004 ENDING BALANCE
		Revenue +	In	=	Resources	Expenses +	Out	=	Budget	Adjustments	
GENERAL FUND	\$16,081	\$33,286	\$52,694		\$102,061	(\$71,195)	(\$17,739)		(\$88,934)	\$0	\$13,127
ENTERPRISE FUNDS											
Golf	161	2,492	0		2,653	(2,579)	0		(2,579)	0	74
Light & Power	31,663	82,537	196		114,396	(82,894)	0		(82,894)	0	31,502
Storm Drainage	7,644	13,564	0		21,208	(16,314)	(58)		(16,372)	(276)	4,560
Wastewater	15,344	20,006	113		35,463	(19,342)	(69)		(19,411)	(3,057)	12,995
Water	22,723	28,593	0		51,316	(33,012)	(69)		(33,081)	(11,842)	6,393
INTERNAL SERVICE FUNDS											
Benefits	1,758	16,323	0		18,081	(17,230)	0		(17,230)	0	851
Communications	811	1,347	0		2,158	(1,674)	0		(1,674)	0	484
Equipment	1,906	7,006	0		8,912	(6,963)	0		(6,963)	0	1,949
Self Insurance	7,919	1,986	0		9,905	(2,888)	(7)		(2,895)	0	7,010
Utility Customer Service and Admin.	748	13,045	0		13,793	(13,270)	0		(13,270)	0	523
SPECIAL REVENUE FUNDS											
Capital Leasing Corporation	0	502	1,131		1,633	(1,633)	0		(1,633)	0	0
Capital Improvement Expansion	18,103	3,870			21,973	(128)	0		(128)		21,845
Cemetery	204	348	257		809	(639)	0		(639)	0	170
Cultural Services & Facilities	494	2,737	1,197		4,428	(3,934)	0		(3,934)	0	494
Debt Service	12	0	2,722		2,734	(2,734)	0		(2,734)	0	0
Emergency Response	0	0	0		0	(2,004)	0		(2,004)	2,004	0
General Employees' Retirement	33,449	1,655	0		35,104	(2,064)	0		(2,064)	0	33,040
Natural Areas	340	3,205	5,248		8,793	(8,369)	0		(8,369)	0	424
Perpetual Care	1,264	113	0		1,377	(1)	(65)		(66)	0	1,311
Recreation	984	4,145	3,605		8,734	(7,865)	0		(7,865)	0	869
Sales & Use Tax	2,559	72,556	0		75,115	(1,162)	(71,389)		(72,551)	0	2,564
Special Assessments Debt Service	675	4	0		679	0	0		0	0	679
Street Oversizing	687	4,058	413		5,158	(3,249)	0		(3,249)	0	1,909
Transit Services	679	6,045	4,226		10,950	(7,871)	(2,400)		(10,271)	0	679
Transportation Services	2,140	14,302	10,160		26,602	(25,040)	(355)		(25,395)	0	1,207
CAPITAL IMPROVEMENT FUNDS											
Capital Projects	10,359	423	10,382		21,164	(8,416)	(174)		(8,590)	0	12,574
Conservation Trust	35	1,200	0		1,235	(1,189)	(8)		(1,197)	0	38
Neighborhood Parkland	2,480	1,425	0		3,905	(2,066)	(11)		(2,077)	0	1,828
TOTAL CITY FUNDS	\$181,222	\$336,773	\$92,344		\$610,339	(\$345,725)	(\$92,344)		(\$438,069)	(\$13,171)	\$159,099

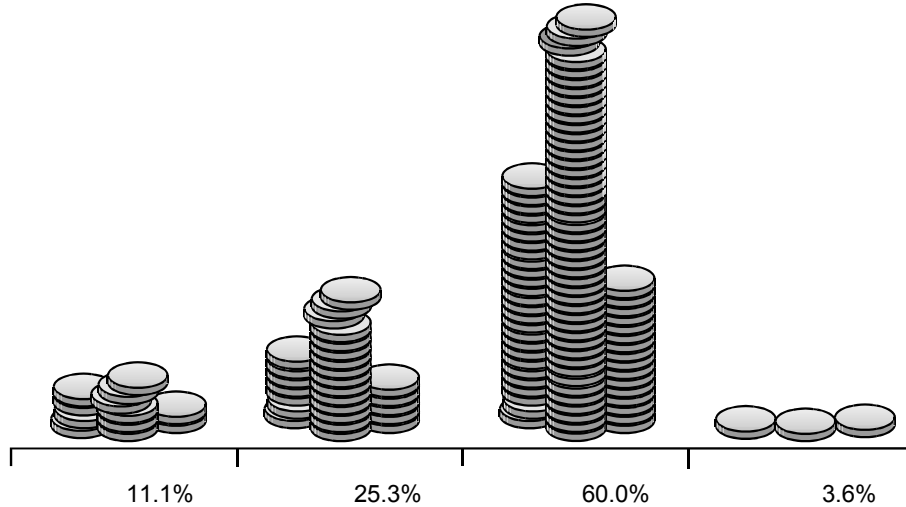
2005 Projected Changes in Fund Balance
(in Thousands of Dollars)

FUND	2005 BEGINNING BALANCE	Transfers			Total	Transfers			Total	Other Adjustments	2005 ENDING BALANCE
		Revenue +	In	=	Resources	Expenses +	Out	=	Budget		
GENERAL FUND	\$13,127	\$34,377	\$55,098		\$102,602	(\$74,065)	(\$15,865)		(\$89,930)	\$0	\$12,672
ENTERPRISE FUNDS											
Golf	74	2,598	0		2,672	(2,669)	0		(2,669)	0	3
Light & Power	31,502	88,879	0		120,381	(88,560)	0		(88,560)	0	31,821
Storm Drainage	4,560	14,642	0		19,202	(14,672)	0		(14,672)	140	4,670
Wastewater	12,995	19,014	0		32,009	(19,136)	0		(19,136)	(955)	11,918
Water	6,393	29,047	0		35,440	(31,359)	0		(31,359)	232	4,313
INTERNAL SERVICE FUNDS											
Benefits	851	19,976	0		20,827	(19,785)	0		(19,785)	0	1,042
Communications	484	1,298	0		1,782	(1,431)	0		(1,431)	0	351
Equipment	1,949	7,138	0		9,087	(7,025)	0		(7,025)	0	2,062
Self Insurance	7,011	2,113	0		9,124	(2,933)	(7)		(2,940)	0	6,184
Utility Customer Service and Admin.	523	13,110	0		13,633	(13,335)	0		(13,335)	0	298
SPECIAL REVENUE FUNDS											
Capital Leasing Corporation	0	502	1,134		1,636	(1,636)	0		(1,636)	0	0
Capital Improvement Expansion	21,845	3,982	0		25,827	(128)	0		(128)	0	25,699
Cemetery	170	359	265		794	(628)	0		(628)	(1)	165
Cultural Services & Facilities	494	3,028	1,260		4,782	(4,288)	0		(4,288)	0	494
Debt Service	0	0	2,784		2,784	(2,784)	0		(2,784)	0	0
Emergency Response	0	0	0		0	0	0		0	0	0
General Employees' Retirement	33,040	1,726	0		34,766	(2,128)	0		(2,128)	0	32,638
Natural Areas	424	3,206	5,499		9,129	(9,377)	0		(9,377)	0	(248)
Perpetual Care	1,311	119	0		1,430	(1)	(70)		(71)	0	1,359
Recreation	869	4,298	3,661		8,828	(8,014)	0		(8,014)	0	814
Sales & Use Tax	2,564	75,968	0		78,532	(1,200)	(74,768)		(75,968)	0	2,564
Special Assessments Debt Service	679	4	0		683	0	0		0	0	683
Street Oversizing	1,909	4,756	413		7,078	(3,773)	0		(3,773)	0	3,305
Transit Services	679	6,099	4,314		11,092	(8,020)	(2,393)		(10,413)	0	679
Transportation Services	1,207	14,656	8,274		24,137	(22,960)	(350)		(23,310)	0	827
CAPITAL IMPROVEMENT FUNDS											
Capital Projects	12,574	531	10,859		23,964	(14,146)	(90)		(14,236)	0	9,728
Conservation Trust	37	1,200	0		1,237	(1,166)	(8)		(1,174)	0	63
Neighborhood Parkland	1,828	1,425	0		3,253	(1,395)	(10)		(1,405)	0	1,848
TOTAL CITY FUNDS	\$159,099	\$354,051	\$93,561		\$606,711	(\$356,614)	(\$93,561)		(\$450,175)	(\$584)	\$155,952

**WHAT DOES A CITY PROPERTY OWNER PAY?
2004 Property Tax Based on 2003 Assessment**

MILL LEVY

<u>CITY</u>	<u>COUNTY¹</u>	<u>SCHOOL DISTRICT¹</u>	<u>OTHER</u>	<u>TOTAL</u>
9.797	22.423	53.10	3.167	88.487



To illustrate the City property tax portion payable in 2004 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%.

ACTUAL VALUE

ASSESSED VALUE

\$ 200,000	X	.0796	=	\$ 15,920
\$ 600,000	X	.2900	=	\$ 174,000

The 2004 City mill levy is 9.797 mills based on the 2003 assessed value of property (a mill equals one dollar for every thousand dollars of assessed valuation).

ASSESSED VALUE

MILL LEVY

CITY PROPERTY TAX

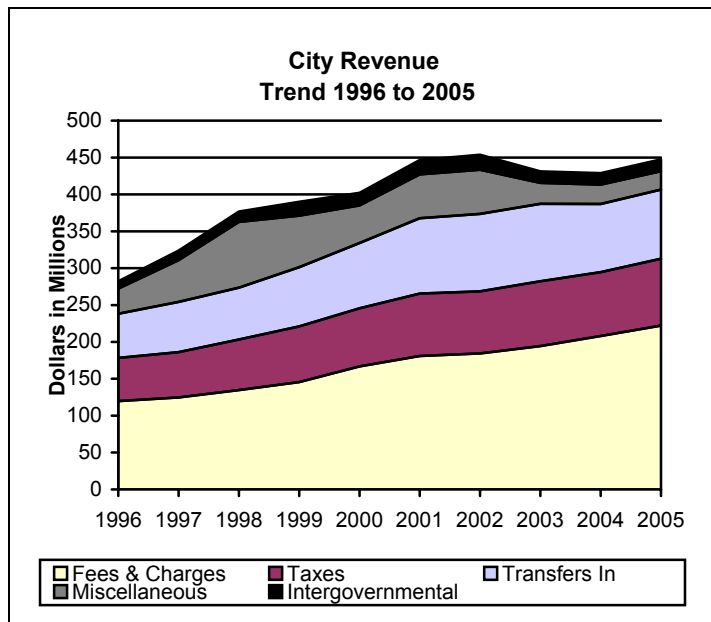
\$ 15,920	X	.009797	=	\$ 155.97
\$ 174,000	X	.009797	=	\$1,704.68

(1) Estimated 2004 Levy

City Revenue Comparison

The following graph shows actual revenue received through 2002 and projected revenue for 2003, 2004 and 2005. Supporting information for 2002 through 2005 can be found on the City Revenue Detail schedule, which follows.

Fees & Charges represent revenue that is received in return for specific services. This revenue makes up about half of the total City revenue. Approximately 67% of the City's fees and charges are generated by the Utility Funds, which are classified as Enterprise Funds on the City Revenue Detail schedule. Utility funds include Light & Power, Storm Drainage, Water, and Wastewater. No rate increases are planned for Water. Wastewater rates are projected to increase by 5% in 2004 and 5% in 2005. Stormwater rates are projected to increase 10% in 2004 and 7% in 2005. These increases are needed to finance the Council approved Storm Drainage capital improvements and financing plan. Light and Power rates are planned to increase 5.3% in 2004 and 3.5% in 2005 due to increases in wholesale energy costs and higher residential peak usage.



Taxes represent about 20% of the City revenue. This category includes property, sales and use, auto specific ownership, lodging and other miscellaneous taxes. The primary source of tax revenue (81%) is the sales & use tax. Based on actual sales & use tax collections in 2002, the 2003 projections have been lowered from the original budget. A slight increase of less than 1%, over 2003 revised, is projected for 2004 with a moderate increase of 4.7% projected for 2005. These projections are based upon growth in City population, employment, and construction activity. Tax rates will remain constant.

Transfers In represents revenue that is transferred from one city fund to another city fund. As an example Sales and Use Taxes are received in the Sales & Use Tax Fund and recorded there as tax revenue. Most of the taxes are then transferred to the General Fund for expenditure. In the General Fund the revenue is recorded as a Transfer In.

Miscellaneous revenue includes all other City revenue of which the primary sources are earnings on investments, contributed capital, and bond proceeds. The greater amount of miscellaneous revenue in 1997 through 2002 is due to bond proceeds that were received.

Intergovernmental revenue includes federal, state and local grants, entitlements, and shared revenue. These revenues increased in 1997 by approximately \$2 million due to a new revenue source. The City began receiving a distribution from Larimer County of a countywide sales and use tax to be used for open space and natural areas.

CITY REVENUE DETAIL

FUND TYPE Revenue Category	ACTUAL 2002	BUDGET 2003	ADOPTED 2004	% Change		
				From 2003	From 2004	
GENERAL FUND						
Fees and Charges for Services	\$14,290,792	\$14,849,402	\$16,006,393	7.8%	\$16,586,418	3.6%
Taxes	13,626,249	14,109,614	15,006,389	6.4%	15,505,172	3.3%
Intergovernmental	2,089,975	1,052,632	1,046,340	-0.6%	1,061,133	1.4%
Earnings on Investments	1,878,885	441,015	264,590	-40.0%	305,438	15.4%
Bonds and Other Debt	380,739	0	0	0.0%	0	0.0%
Miscellaneous	4,549,503	874,507	961,920	10.0%	918,420	-4.5%
Transfers from Other Funds	53,170,083	63,006,652	52,694,190	-16.4%	55,098,054	4.6%
TOTAL GENERAL FUND	\$89,986,226	\$94,333,822	\$85,979,822	-8.9%	\$89,474,635	4.1%
ENTERPRISE FUNDS						
Fees and Charges for Services	\$115,679,308	\$121,899,629	\$129,475,102	6.2%	\$138,056,713	6.6%
Earnings on Investments	4,435,435	2,702,500	2,347,599	-13.1%	2,434,807	3.7%
Bonds and Other Debt	15,207,198	1,500,000	0	-100.0%	0	0.0%
Contributed Capital	11,452,484	10,442,966	10,342,484	-1.0%	10,650,273	0.0%
Miscellaneous	4,872,297	3,200,206	5,026,079	57.1%	3,038,135	-39.6%
Transfers from Other Funds	229,035	212,273	309,027	45.6%	0	-100.0%
TOTAL ENTERPRISE	\$151,875,757	\$139,957,574	\$147,500,291	5.4%	\$154,179,928	4.5%
INTERNAL SERVICE FUNDS						
Fees and Charges for Services	\$32,421,480	\$35,008,078	\$39,382,218	12.5%	\$43,309,864	10.0%
Earnings on Investments	696,563	775,000	273,757	-64.7%	274,785	0.4%
Bonds and Other Debt	19,700	0	0	0.0%	0	0.0%
Miscellaneous	484,346	72,315	50,998	-29.5%	51,604	1.2%
TOTAL INTERNAL SERVICE	\$33,622,089	\$35,855,393	\$39,706,973	10.7%	\$43,636,253	9.9%
SPECIAL REVENUE FUNDS						
Fees and Charges for Services	\$19,735,847	\$21,070,005	\$21,779,762	3.4%	\$23,081,082	6.0%
Taxes	70,736,546	73,944,994	71,621,759	-3.1%	75,039,372	4.8%
Intergovernmental	14,901,313	13,359,463	13,600,045	1.8%	13,880,020	2.1%
Earnings on Investments	2,336,915	2,918,517	1,647,304	-43.6%	1,849,416	12.3%
Miscellaneous	7,006,843	4,778,743	4,891,631	2.4%	4,852,739	-0.8%
Transfers from Other Funds	20,087,680	17,719,903	28,958,544	63.4%	27,603,985	-4.7%
TOTAL SPECIAL REVENUE	\$134,805,144	\$133,791,625	\$142,499,045	6.5%	\$146,306,614	2.7%
CAPITAL IMPROVEMENTS						
Fees and Charges for Services	\$2,145,263	\$1,473,000	\$1,320,000	-10.4%	\$1,320,000	0.0%
Intergovernmental	3,321,239	1,100,000	1,100,000	0.0%	1,100,000	0.0%
Earnings on Investments	1,812,413	690,256	628,321	-9.0%	735,871	17.1%
Miscellaneous	4,717,803	50,000	0	-100.0%	0	0.0%
Transfers from Other Funds	31,433,994	23,987,300	10,382,218	-56.7%	10,858,557	4.6%
TOTAL CAPITAL IMPROVEMENTS	\$43,430,712	\$27,300,556	\$13,430,539	-50.8%	\$14,014,428	4.3%
TOTAL CITY REVENUE	\$453,719,928	\$431,238,970	\$429,116,670	-0.5%	\$447,611,858	4.3%

CITY REVENUE DETAIL (continued)

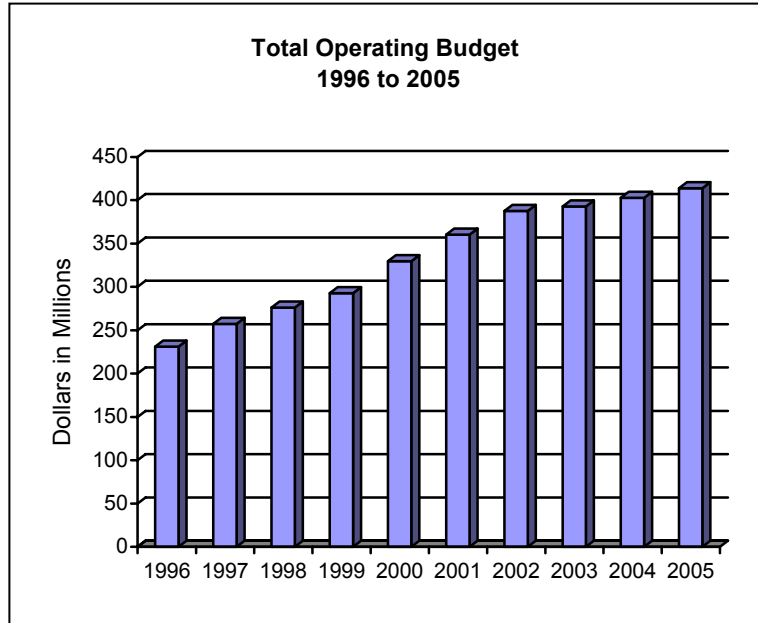
CITY SUMMARY

FUND TYPE Revenue Category	ACTUAL 2002	BUDGET 2003	ADOPTED 2004	% Change	
				From 2003	ADOPTED 2005 From 2004
Fees and Charges for Services	\$184,272,690	\$194,300,114	\$207,963,475	7.0%	\$222,354,077 6.9%
Taxes	84,362,795	88,054,608	86,628,148	-1.6%	90,544,544 4.5%
Intergovernmental	20,312,527	15,512,095	15,746,385	1.5%	16,041,153 1.9%
Earnings on Investments	11,160,211	7,527,288	5,161,571	-31.4%	5,600,317 8.5%
Bonds and Other Debt	15,607,637	1,500,000	0	-100.0%	0 0.0%
Contributed Capital	11,452,484	10,442,966	10,342,484	-1.0%	10,650,273 0.0%
Miscellaneous	21,630,792	8,975,771	10,930,628	21.8%	8,860,898 -18.9%
NET CITY REVENUE	\$348,799,136	\$326,312,842	\$336,772,691	3.2%	\$354,051,262 5.1%
Transfers from Other Funds	104,920,792	104,926,128	92,343,979	-12.0%	93,560,596 1.3%
TOTAL CITY REVENUE	\$453,719,928	\$431,238,970	\$429,116,670	-0.5%	\$447,611,858 4.3%

If the revenue is lower than expenditures, it signifies that reserves are used. Conversely, if revenue is higher than expenditures, additional monies are added to reserves.

Operating Budget by Service Area

The operating Budget represents expenses necessary to run the city government on a daily basis. Expenditures do not include general government debt payments and capital improvements. The operating budget is divided into eight service areas and a non-departmental group. The non-departmental group consists primarily of transfers to other funds. The graph on the right shows the actual total operating expenditures from 1996 to 2002 and the budgeted total operating expenditures from 2003 to 2005. The graph on the following page shows expenditures by service area for the 2004-2005 budget. More detailed information by department can be found in the City Expenditures Detail schedule on the following pages; and, detailed information by program can be found in the Operating Programs section of this document.



Administrative Services (ADMIN) –

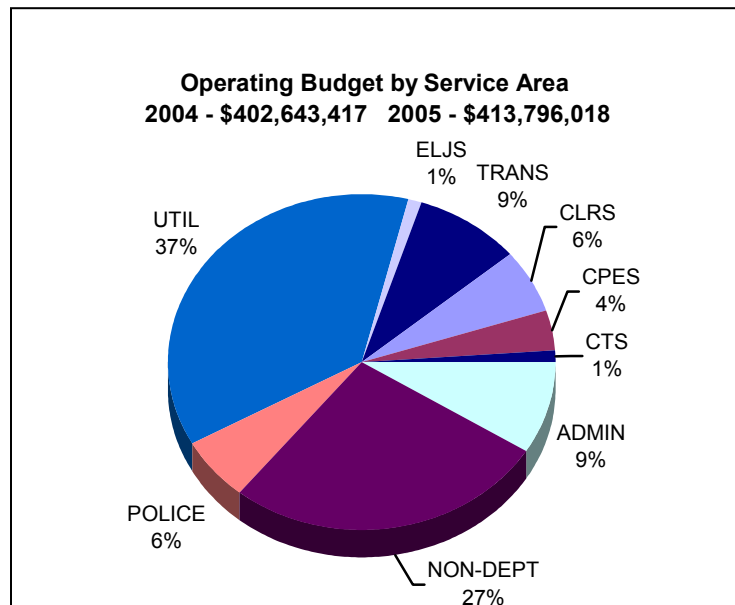
This service area includes three of the City's five internal service funds. Internal service funds provide support

to other departments in the City on a cost reimbursement basis. The three internal service funds are Benefits, Self Insurance, and Equipment Services. These three funds make up over 75% of the Administrative Services budget. Major increases in this service area are in the Benefits Fund where the medical claims budget has been increased to meet the consultant's expenditure projections.

Communication & Technology Services (CTS) – This service area groups departments that focus on improving public access and citizen communications, as well as developing technology infrastructure and providing support services to City departments. The CTS budget will decrease by about 4% in 2004 and another 4% in 2005. The 2004 budget is reduced by approximately \$200,000 for ongoing budget cuts. In 2005, the CTS budget will decrease due to a decrease in equipment purchases.

Community Planning & Environmental Services (CPES) – CPES combines the City's development, planning, and natural resource efforts. The CPES budget will increase 43% in 2004 and increase 8% in 2005. In 2004, the Natural Areas portion of the ¼ Cent-Building Community Choices Natural Areas and Parks capital has been reclassified to the CPES Natural Areas operating budget. This is an increase of approximately \$5.2 million. The increase in 2005 is due to an additional \$1 million budgeted for Natural Areas.

Cultural, Library & Recreational Services (CLRS) – Those departments which provide leisure and recreational opportunities for the residents of Fort Collins are grouped in CLRS. The CLRS budget will remain fairly constant with a 1% decrease in 2004 and a 2% increase in 2005.



Executive, Legislative & Judicial Services (ELJS) – ELJS provides leadership and policy direction for the City of Fort Collins. This service area includes funding for the City's April election, which is held every other year. Therefore, the 2004 budget does not include funding for the election and the 2005 budget includes about \$200,000 for the City's election. In addition, all departmental budgets in this service area were reduced for 2004.

Police Services is the law enforcement branch of the city government. The Police budget will increase less than 1% in 2004 and

increase 6% in 2005. The increase in 2005 is due to almost \$1 million added to expand Police staffing.

Transportation Services (TRANS) – This service area includes transportation operations and projects, and multimodal transportation. This includes engineering services, maintaining the public roads, maintaining the traffic system, transit services, and parking services. The Transportation budget will increase 18% in 2004 and decrease 4% in 2005. The increase in 2004 is primarily due to the reclassification of the Engineering - pavement management budget from capital projects to the Transportation Services Fund. The 2005 decrease is primarily due to one-time pavement management funds from 2004 that are no longer available in 2005.

Utility Services (UTIL) provides electric, storm drainage, water, and water reclamation services and products to the community. Capital projects for electric, storm drainage, water, and wastewater are included in the capital improvements section. The Utility budget will increase 1% in 2004 and increase 4% in 2005. Light and Power has the largest dollar increase from the 2004 budget to 2005 with projected increases in the use of purchased power.

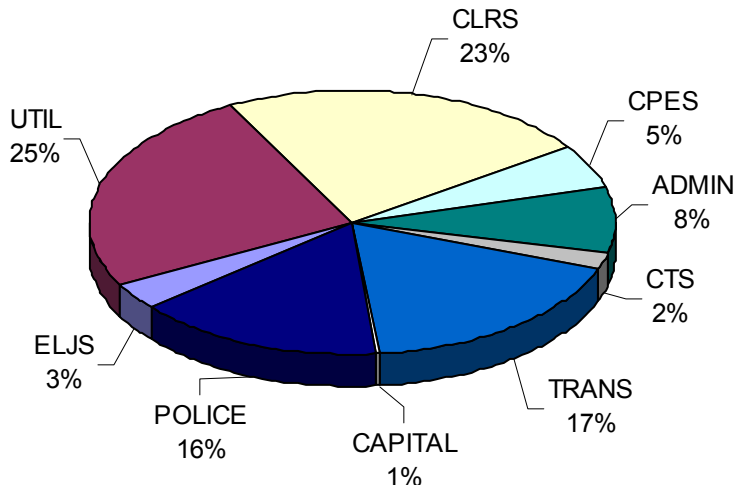
CITY EXPENDITURES DETAIL

SERVICE AREA Department	ACTUAL 2002	BUDGET 2003	ADOPTED 2004	% Change	
				From 2003	From 2004
ADMINISTRATIVE					
Administration	\$263,165	\$200,168	\$139,132	-30.5%	0.7%
Finance	5,674,150	6,762,270	5,659,787	-16.3%	1.3%
Human Resources	13,575,416	13,554,683	18,318,883	35.1%	14.0%
Operations Services	8,544,526	11,218,775	10,917,859	-2.7%	0.4%
TOTAL	28,057,257	31,735,896	35,035,661	10.4%	7.7%
Transfers to Other Funds	(7,843)	(1,006,200)	(6,200)	-99.4%	0.0%
NET ADMINISTRATIVE	\$28,049,414	\$30,729,696	\$35,029,461	14.0%	7.7%
COMMUNICATION & TECHNOLOGY					
Communications & Public Involv.	\$322,915	\$351,746	\$329,242	-6.4%	-4.8%
Geographic Information Systems	572,929	595,708	510,127	-14.4%	0.8%
Information Technology	4,825,595	4,429,479	4,304,364	-2.8%	-4.2%
TOTAL	\$5,721,439	\$5,376,933	\$5,143,733	-4.3%	-3.7%
Transfers to Other Funds	(91,388)	0	0	0.0%	0.0%
NET COMMUNICATION & TECHNOLOGY	\$5,630,051	\$5,376,933	\$5,143,733	-4.3%	-3.7%
COMMUNITY PLANNING & ENVIRONMENTAL					
Administration	\$571,938	\$661,996	\$580,069	-12.4%	-3.1%
Advance Planning	3,184,620	2,201,621	1,660,685	-24.6%	1.0%
Building & Zoning	1,502,181	1,606,326	1,577,594	-1.8%	5.3%
Current Planning	682,064	754,590	707,317	-6.3%	1.8%
Natural Resources	1,645,468	1,034,227	965,688	-6.6%	-2.4%
Natural Areas	2,466,135	3,420,401	8,368,739	144.7%	12.1%
TOTAL	10,052,406	9,679,161	13,860,092	43.2%	7.8%
Transfers to Other Funds	0	0	0	0.0%	0.0%
NET COMMUNITY PLANNING & ENVIRONMENTAL	\$10,052,406	\$9,679,161	\$13,860,092	43.2%	7.8%
CULTURAL, LIBRARY & RECREATIONAL					
Administration	\$350,824	\$352,813	\$277,331	-21.4%	0.5%
Cultural Services & Facilities	3,109,180	3,680,896	3,934,050	6.9%	9.0%
Library	3,970,605	3,774,128	3,819,763	1.2%	0.4%
Parks	12,118,196	10,410,221	9,795,113	-5.9%	0.8%
Recreation	6,899,193	7,718,857	7,864,943	1.9%	1.9%
TOTAL	26,447,998	25,936,915	25,691,200	-0.9%	2.3%
Transfers to Other Funds	(326,412)	(77,000)	(65,000)	-15.6%	7.7%
NET CULTURAL, LIBRARY & RECREATIONAL	\$26,121,586	\$25,859,915	\$25,626,200	-0.9%	2.3%
EXECUTIVE, LEGISLATIVE & JUDICIAL					
City Attorney	\$863,633	\$909,655	\$856,305	-5.9%	1.7%
City Clerk	688,681	747,063	560,659	-25.0%	33.9%
City Council	180,444	176,035	168,413	-4.3%	1.0%
City Manager	3,287,721	3,141,139	2,929,521	-6.7%	1.1%
Municipal Court	491,533	589,431	551,904	-6.4%	1.6%
NET EXECUTIVE, LEGISLATIVE & JUDICIAL	\$5,512,012	\$5,563,323	\$5,066,802	-8.9%	4.9%
POLICE					
Chief of Police	\$1,781,801	\$2,020,138	\$1,742,157	-13.8%	12.0%
Information Services	5,390,570	5,147,323	5,322,489	3.4%	3.7%
Investigative Services	4,846,414	4,621,889	4,758,320	3.0%	5.5%
Uniformed Services	11,030,696	11,547,900	11,625,011	0.7%	6.8%
NET POLICE	\$23,049,481	\$23,337,250	\$23,447,977	0.5%	6.2%
TRANSPORTATION					
Administration	\$587,858	\$611,325	\$358,036	-41.4%	4.3%
Engineering	8,620,610	6,819,766	13,109,332	92.2%	-10.1%
Streets	10,840,295	9,630,309	9,655,822	0.3%	-2.3%
Traffic	3,088,979	2,796,003	2,776,659	-0.7%	1.2%
Transit	9,469,984	10,244,123	10,270,910	0.3%	1.4%

CITY EXPENDITURES DETAIL (cont.)

SERVICE AREA Department	ACTUAL 2002	BUDGET 2003	ADOPTED 2004	% Change	
				From 2003	From 2004
TRANSPORTATION (continued)					
Regional Transportation	1,160,845	0	0	0.0%	0.0%
Transportation Parking & Planning	2,273,271	2,896,342	2,744,283	-5.3%	-2.3%
TOTAL	36,041,842	32,997,868	38,915,042	17.9%	-3.6%
Transfers to Other Funds	(4,993,436)	(2,854,573)	(2,755,263)	-3.5%	-0.4%
NET TRANSPORTATION	\$31,048,406	\$30,143,295	\$36,159,779	20.0%	-3.9%
UTILITY					
Customer Service & Administration	\$10,319,635	\$12,024,022	\$13,269,999	10.4%	0.5%
Light & Power	74,051,052	78,946,166	80,044,674	1.4%	7.4%
Stormwater	11,168,177	8,895,124	9,185,382	3.3%	-0.2%
Wastewater	15,724,788	18,076,690	17,652,038	-2.3%	1.5%
Water	21,749,279	26,408,347	25,681,245	-2.8%	-0.5%
TOTAL	133,012,931	144,350,349	145,833,338	1.0%	4.2%
Transfers to Other Funds	(195,500)	(195,500)	(195,500)	0.0%	-100.0%
NET UTILITY	\$132,817,431	\$144,154,849	\$145,637,838	1.0%	4.3%
NON-DEPARTMENTAL					
Capital Expansion Fund	5,670,880	142,577	127,800	-10.4%	0.0%
Emergency Response Fund	0	1,500,000	2,003,841	33.6%	-100.0%
General Fund - Other	\$23,074,136	\$21,779,614	\$20,276,982	-6.9%	-7.5%
Poudre Fire Contribution	12,619,828	12,682,604	12,625,297	-0.5%	5.1%
General Employees' Retirement Fund	1,102,600	1,989,000	2,064,182	3.8%	3.1%
Sales & Use Tax Fund	77,208,411	75,537,452	72,551,470	-4.0%	4.7%
TOTAL	119,675,855	113,631,247	109,649,572	-3.5%	0.6%
Transfers to Other Funds	(98,822,381)	(95,763,443)	(89,128,566)	-6.9%	1.7%
NET NON-DEPARTMENTAL	\$20,853,474	\$17,867,804	\$20,521,006	14.8%	-4.4%
TOTAL OPERATING BUDGET	387,571,221	392,608,942	402,643,417	2.6%	2.8%
Transfers to Other Funds	(104,436,960)	(99,896,716)	(92,150,529)	-7.8%	1.4%
NET OPERATING BUDGET	\$283,134,261	\$292,712,226	\$310,492,888	6.1%	3.2%
DEBT SERVICE					
Capital Leasing Corporation	\$1,621,897	\$1,630,065	\$1,632,562	0.2%	0.2%
Debt Service	4,521,838	2,996,394	2,733,551	-8.8%	1.8%
Special Assessment Debt Service	0	4,914,909	0	-100.0%	0.0%
TOTAL	6,143,735	9,541,368	4,366,113	-54.2%	1.2%
Transfers to Other Funds	0	(4,914,909)	0	-100.0%	0.0%
NET DEBT SERVICE	\$6,143,735	\$4,626,459	\$4,366,113	-5.6%	1.2%
CAPITAL IMPROVEMENTS					
1/4 Cent Choices 95	\$17,101	\$0	\$0	0.0%	0.0%
1/4 Cent Natural Areas	1,397,406	0	0	0.0%	0.0%
1/4 Cent Necessary	23,229	0	121,878	100.0%	-100.0%
1/4 Cent Community Enhancements	6,443,085	5,050,622	3,138,447	-37.9%	122.5%
1/4 Cent Natural Areas and Parks	7,986,212	5,402,365	181,657	-96.6%	-64.5%
1/4 Cent Streets and Transportation	8,558,994	10,479,159	1,926,465	-81.6%	-5.7%
Conservation Trust	1,868,737	1,153,257	1,197,570	3.8%	-2.0%
General City	19,505,512	3,781,098	3,221,776	-14.8%	66.8%
Neighborhood Parkland	2,585,214	1,988,909	2,077,157	4.4%	-32.3%
Light & Power	0	0	2,849,524	100.0%	-8.4%
Stormwater	11,501,999	530,000	7,186,000	1255.8%	-23.4%
Wastewater	3,034,365	1,195,000	1,759,000	47.2%	-31.0%
Water	4,239,981	8,720,000	7,400,000	-15.1%	-21.4%
TOTAL	67,161,835	38,300,410	31,059,474	-18.9%	2.9%
Transfers to Other Funds	(483,832)	(114,503)	(193,450)	68.9%	-44.4%
NET CAPITAL IMPROVEMENTS	\$66,678,003	\$38,185,907	\$30,866,024	-19.2%	3.2%
NET CITY BUDGET	\$355,955,999	\$335,524,592	\$345,725,025	3.0%	3.1%
Total Transfers to Other Funds	104,920,792	104,926,128	92,343,979	-12.0%	1.3%
TOTAL CITY BUDGET	\$460,876,791	\$440,450,720	\$438,069,004	-0.5%	2.8%

Employee Summary Information
2004 - 1,632 (FTE's) 2005 - 1,640 (FTE's)



Supporting documentation for this graph can be found following this information. A detailed listing of positions, by service area, can be found in the Appendix section of this document.

The City categorization of employees includes classified/unclassified, hourly, seasonal, contractual, and volunteers. These categories are described in the **Budget Terms** located in the introduction section of this document. Employees are counted in full-time equivalents (FTE), rather than the number of actual people. A count of FTE employees represents the number of 40 hour per week employees, whether one person or two or more part-time people are employed to work the 40 hours.

The graph reflects the percentage of City employees by service area. Service areas are organizational units which group operating departments providing similar services to the community. The number of FTE's may increase and/or decrease in response to changes in the City's population and the demand for services provided. The net change in authorized FTE's budgeted in 2004 compared to the 2003 budget is an increase of 7.59 FTE's, an increase of one-half of one percent (0.5%). The net change in 2005 authorized FTE's compared to 2004 is an increase of 7.6, up 0.5%.

Administrative Services (ADMIN) – This service area includes most of the major internal services and provides support to the City's operating departments. Administrative Services includes Equipment Services, Facilities Maintenance, Finance, and Human Resources. The net change in authorized FTE's for 2004 compared to the 2003 budget is an increase of 2.70, up 2% over 2003. Operations Services – Real Estate Services added two contractual real estate specialist II positions in response to increasing demands for service by City departments. Accordingly, due to increasing workloads, Human Resources increased a personnel payroll technician position by 0.30 through reallocations within their existing budget. The remaining 0.4 increase results from the addition of a 0.5 increase in a Fleet Services fuel jostler position and a 0.1 decrease in a Building Operations custodial contract coordinator position. There are no changes in 2005 authorized FTE's compared to 2004.

Communication & Technology Services (CTS) - The focus of Communication & Technology Services is improving public access and citizen communications, as well as developing technology infrastructure and providing support services to City departments. CTS cut 2.75 General Fund

supported FTE's in 2004 (systems analyst, web developer/ architect, and a computer support technician). General Fund reductions were required of all service areas due to insufficient growth in City revenues. In addition, CTS reallocated funding for 1.5 contractual FTE's in order to meet other needs within the service area. There are no changes in 2005 authorized FTE's compared to 2004.

Community Planning & Environmental Services (CPES) - This service area combines the City's development, planning, and natural resources efforts. Total service area FTE's increased by 2.5 in 2004. FTE's for 2005 are at the same level as 2004. In 2004, an associate planner position (1.0 FTE) was cut in Current Planning as part of the 2004 General Fund reductions. Natural Resources – Natural Areas programming increased its FTE count by 3.0 in 2004. These non-General Fund positions are covered by natural areas program revenues. Environmental Planning is funding a financial grants coordinator position (0.5 FTE) from one-time reserves.

Cultural, Library & Recreational Services (CLRS) - CLRS provides leisure and recreational opportunities for the residents of Fort Collins. It is the second largest service area in terms of the City's total FTE's and includes Cultural Services and Facilities (Lincoln Center and Museum), Library, Parks, and Recreation. The net change in authorized FTE's for 2004 increased by 1.34 over 2003 (0.3%). 2004 General Fund reductions resulted in a decrease of 7.55 FTE's within the service area. FTE increases totaling 9.09 are primarily a result of estimating hourly/seasonal personnel needs in providing 2004 Recreation programming, and are funded by user fees. Net FTE changes in 2005 compared to 2004 are insignificant (+0.3 FTE).

Executive, Legislative & Judicial Services (ELJS) - This service area provides organizational leadership and policy direction for the City. FTE's in this service area represents 3% of the City's total FTE's. FTE's decreased by 2.75 in 2004 compared to 2003 (-4.8%). A management assistant (1.0 FTE) and two clerk positions in Municipal Court (0.75 FTE) were part of the 2004 General Fund reductions. In addition, the program coordinator position in Human Rights (1.0 FTE), funded by one-time money in 2003, was eliminated. There are no changes in 2005.

Police Services - Police services is the law enforcement branch of City government with the charge of providing a safe, secure community environment for the citizens. Police ranks fourth among the service areas in terms of employees, with 246.5 for 2004 and 254 authorized for 2005. There was no change in the 2004 staffing levels for Police, compared to 2003. In 2005, a total of 6 sworn positions (2 sergeants and 4 officers) and 1.5 non-sworn or civilian support positions will be added. The increase is necessary to bring staffing to adequate levels given the growth in Fort Collins' population.

Transportation Services (TRANS) - The focus of Transportation Services is meeting the City's changing and future transportation needs including engineering, traffic, parking, transit services, and street maintenance. This area, third largest (17%) in terms of FTE's, has a net increase of 3.25 FTE's in 2004, compared to 2003 (+1.2%). The increases, primarily in hourly support personnel are spread among Parking, Streets, and Engineering. No FTE increases are planned in 2005, compared to 2004.

Utility Services (UTIL) - This service area has the most employees, accounting for over 25% of the City's total FTE's. Utility Services provides electric, storm drainage, water, and water reclamation services and products to the citizens of Fort Collins. The total increase in FTE's, through 2005, across the entire service area is less than 1% over 2003. Staffing levels for 2005 will be maintained at the 2004 level.

Capital - This category shows employees who are funded with capital projects money, including the Neighborhood Parkland Fund and Conservation Trust Fund. These positions include project engineers, planners, architects and managers. Authorized FTE's (6.70) for 2004 and 2005 are at the same level as 2003.

CITY EMPLOYEES BY SERVICE AREA/DEPARTMENT

SERVICE AREA Department	ACTUAL 2002	BUDGET 2003	PROPOSED 2004	PROPOSED 2005
EXECUTIVE, LEGISLATIVE &				
JUDICIAL SERVICES	56.56	56.31	53.56	53.56
City Attorney	9.25	9.75	9.75	9.75
City Clerk	6.75	6.75	6.75	6.75
City Council	7.00	7.00	7.00	7.00
City Manager	24.26	24.26	22.26	22.26
Municipal Court	9.30	8.55	7.80	7.80
ADMINISTRATIVE SERVICES	129.60	129.60	132.30	132.30
Administration	0.60	0.60	0.60	0.60
Finance	36.50	37.00	37.00	37.00
Human Resources	19.25	19.25	19.55	19.55
Operations Services	73.25	72.75	75.15	75.15
COMMUNICATION &				
TECHNOLOGY SERVICES	40.05	40.95	36.70	36.70
Communications & Public Involv.	3.50	3.50	3.50	3.50
Geographic Information Services	5.00	5.00	4.00	4.00
Information Technology	31.55	32.45	29.20	29.20
COMMUNITY PLANNING &				
ENVIRONMENTAL SERVICES	84.81	83.31	85.81	85.81
Administration	5.00	5.00	5.00	5.00
Advance Planning	12.01	12.01	12.01	12.01
Building & Zoning	22.00	22.00	22.00	22.00
Current Planning	11.30	9.80	8.80	8.80
Natural Resources	34.50	34.50	38.00	38.00
CULTURAL, LIBRARY &				
RECREATIONAL SERVICES	367.45	373.53	375.07	375.17
Administration	4.36	4.11	2.81	2.81
Cultural Services & Facilities	33.56	34.41	34.61	34.61
Library	68.90	68.11	68.05	67.05
Parks	112.25	120.30	118.43	118.93
Recreation	148.38	146.60	151.17	151.77
POLICE SERVICES	237.00	246.50	246.50	254.00
Chief of Police	11.00	14.00	14.00	15.00
Information Services	61.00	62.00	62.00	63.00
Investigative Services	52.50	53.00	53.00	55.00
Uniformed Services	112.50	117.50	117.50	121.00
TRANSPORTATION SERVICES	290.59	281.35	284.60	284.60
Administration	3.00	3.00	3.00	3.00
Engineering	48.15	48.15	48.90	48.90
Local TDM	10.25	0.00	0.00	0.00
Regional Transportation	11.10	0.00	0.00	0.00
Streets	72.10	72.10	72.60	72.60
Traffic	26.54	26.54	26.54	26.54
Transit	92.25	103.65	103.65	103.65
Transportation Parking/Planning	27.20	27.91	29.91	29.91
UTILITY SERVICES	405.42	407.68	411.28	411.28
Customer Services & Administration	108.81	111.26	113.66	113.66
Light & Power	103.25	103.25	105.61	105.61
Storm Drainage	28.79	28.79	31.58	31.58
Wastewater	78.87	76.87	76.60	76.60
Water	85.70	87.51	83.83	83.83
CAPITAL & OTHER	6.70	6.70	6.70	6.70
TOTAL CITY	1,618.18	1,625.93	1,632.52	1,640.12

NOTE: Total reflects all Personnel (except Volunteers).