



Littleton

2020 BUDGET



City of Littleton, Colorado

Photo by Viktoriia Nadtochyj



2020 BUDGET

PREPARED BY THE
FINANCE DEPARTMENT



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2020 Budget Message

December 5, 2019

In accordance with the provision of Article X, Part I, Sec. 70-72 of the Charter of the City of Littleton, I am pleased to present the Operating and Capital Budget for 2020. The 2020 Budget for the General Fund reaffirms our commitment to invest in our employees and their families through competitive wages and benefits. Our ability to provide excellent customer service depends largely on our ability to attract and retain well qualified employees which continues to be a struggle for employers in this prolonged period of low unemployment.

The most significant change for 2020 relates to the South Metro Fire Rescue (SMFR) inclusion approved by voters in 2018 which goes into effect January 1, 2020. This change results in decreased revenues and expenses for the City of Littleton. The City reduced its mill levy to 2.0 mills from 6.662 mills (revenue decreased slightly more than \$4 million), reduced its fire contracted services expense budget by \$8.5 million and budgeted for a transfer of \$3.1 million from the General Fund to the Capital Reserve Account for street maintenance.

The 2020 Budget includes a 4.4 increase in FTE's: 0.4 FTE Court Clerk, 1.0 Crime Lab Technician, and 3.0 FTE Utility Operators. The Utility Operators will be funded through the Sewer Utility and Storm Drainage Enterprise funds. The other positions are funded through the General Fund. Funding for the two-year term limited Transportation Planner was scheduled to expire in November 2020, but Council approved this position to be converted to a permanent position. During 2020, staff will analyze grant opportunities to fund this position in future years. All FTE increases are included as policy questions within this document. The Policy Questions required Council approval due to their significant operational and budget changes. Budget Highlights, which do not require approval, help explain other noticeable variances in department budgets from the current year.

Throughout 2019, demand has continued for increased services; however, the long-term financial sustainability of the city requires deferring many operating and capital requests. The 2020 Budget and associated documents continue the council and community conversation as to the level of investment to make in the community infrastructure not just in 2020, but more importantly in the years that follow. It is clear that a substantial investment is necessary to maintain the value of community assets. The transportation grants applied for in 2019 have implications on future funding constraints. Potential funding sources for the local match has been identified through 2021, but the City is lacking resources to meet grant-matching obligations in 2022. In the next year it will be essential for the city to establish priorities within the General Fund and confirm the resources are assigned appropriately to manage the critical city services our citizens have come to expect.

As such, the 2020 Budget includes funding for projects related to goals and objectives identified in the 2019-2020 Council Work Plan. These projects include: code updates for \$275,000; Downtown Mobility Plans for \$250,000; Santa Fe River Corridor Study for \$50,000 and the Economic Strategic Plan for \$81,770. The city has made considerable progress with Priority Based Budgeting this year. Each department reviewed three of their programs this year to identify service levels and explore opportunities for cost recovery, partnerships, insourcing, outsourcing and efficiencies. All of these options will result in existing resources being reallocated to more closely align with Council priorities. Program Highlights were presented at the August 27th Study Session and are included in this document. During 2020, all programs will be re-scored using the completed Vision and Comprehensive Plan.

The policy of transferring funds from the General Fund to the Capital Projects Fund for public infrastructure and capital replacements was discontinued in 2017 due to the unsustainable nature of increased operating costs with little expansion of funding sources. There continue to be no transfers in the 2019 estimated expenses; however, this policy will change starting in 2020 due to voter approval of inclusion into the South Metro Fire Rescue District. New revenue options or opportunities must also be evaluated, specifically for the Capital Projects Fund, to address a growing list of deferred capital needs. The fiscally constrained five-year Capital Projects Fund shows little to no funding available for larger transportation investments, deferred fleet and information technology replacements and very little investment in our public buildings. This is not sustainable and will eventually lead to much higher infrastructure costs in future years as maintenance yields to costly replacement.

Overview

Through September 2019, the city's General Fund revenues were lower by 23% and expenditures were lower by 14% from the prior year due to the discontinuation of fire services. Excluding fire-related items, the year-to-date revenues are higher by 3.9% and the expenditures are higher by 4.3%. The higher expenditures are due to the city adding 2.7 new positions in 2019 to meet increased service demands. This places added pressure on maintaining an annual ending fund balance that meets the city's reserve policy range from 8-18% of the operating expenditures by the final year of the five-year fiscally constrained financial plan.

This year's revenue results are slightly higher than budgeted targets for sales taxes and most other revenue streams. The City's largest revenue source, sales and use taxes, increased by 4.2% (year-over-year) through September 2019.

The U.S. Gross Domestic Product (GDP) increased by 1.9% for the third quarter of 2019 according to the U.S. Commerce Department. National economic growth continues to moderate. Job growth is slowing as the unemployment rate remains near record lows. The continuation and potential escalation of the trade war poses downside risks to the economic outlook. The ability of the Federal Reserve to determine the appropriate course of monetary policy amid full employment, low inflation, and significant trade policy uncertainty will be critical to the sustainability of the current expansion (Governor's Office of State Planning and Budgeting). However, labor market conditions in Colorado remain tight due to economic growth in recent years. Although this means that Coloradans continue to have more job opportunities relative to the rest of the nation, it is making it difficult for businesses seeking to expand to grow their business, which is acting as a constraint on the state's economy and a challenge for the city in filling vacant positions. The state added 56,900 non-farm payroll jobs during the year between October 2018 and September 2019. Colorado's unemployment rate is at 2.7% as of September 2019, well below the nationwide level of 3.5%.

The city's second quarter 2019 five-year financial projections showed that 2019 revenue growth is projected to fall behind expenditure growth; this trend is anticipated to continue through the five years from 2020-2024. With this challenge, staff continues reviewing city operations for efficiencies and improvements in providing city services within current budget constraints. This year's budget sets the stage for a comprehensive conversation which is based upon a fiscally sound plan allowing the city to discuss and address community priorities, support essential services, continue to invest in our personnel, and provide for continued investment in capital improvements.

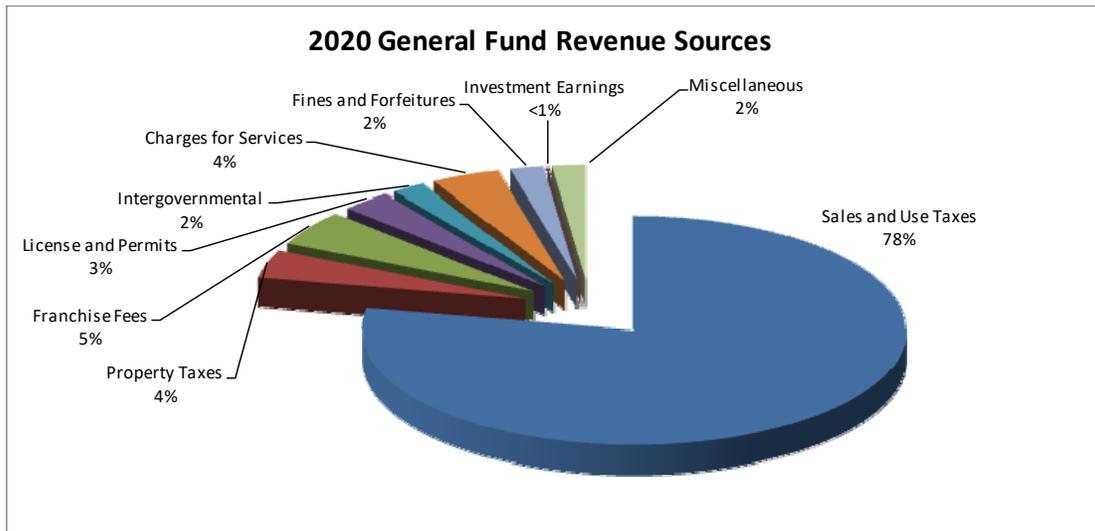
While there has been a lot of discussion about diversifying revenues, the reality is that municipalities receive the majority of their operational revenues from sales, use, and, to a lesser degree, property tax. Sales and use taxes will comprise 78% of the total General Fund operating revenues in 2020, resulting in an economically sensitive resource base to fund daily operating functions.

General Fund

The General Fund is the primary fund used for daily operations such as police, street maintenance and other general governmental services. These revenues are mainly derived from sales and use taxes, property taxes, fees for services, and intergovernmental agreements. Since 2016, the General Fund has transferred \$3.3 million to the Capital Projects Fund to fund necessary city-wide capital projects. During that period the General Fund ending fund balance has grown by 24% or \$2.2 million.

In 2020, the city anticipates significant decreases in operating revenues and expenditures as a result of the fire inclusion approved by voters in November 2018. Operating revenues are estimated to decrease by \$3.1 million (6%) from 2019 estimated operating revenues and operating expenditures are estimated to decrease \$6.9 million (13%) from 2019 year-end estimates. The fire transition results in decreased property and specific ownership taxes as well as a decrease in contracted fire services. In 2020, the City will also transfer \$3.1 million from the General Fund to the Capital Reserve Account. The expected ending fund balance of \$11.4 million is 25% of operating expenditures for 2020. A 17% fund balance provides a reserve for two months of expenditures which is considered an accounting 'Best Practice' and provides funding in case of economic downturns. The City's policy is to maintain between 8-18% fund balance by the fifth year of the fiscally constrained financial plan. The 2020 expenditures and changes from the 2019 adopted budget are outlined in more detail in the Policy Questions section of this document.

Revenues are largely comprised of local taxes including retail sales, general use, property, and motor vehicle taxes. Additional fund sources are: fines and forfeitures, franchise fees, licenses and permits, miscellaneous revenues and interfund transfers. Below is the composition of General Fund revenues:

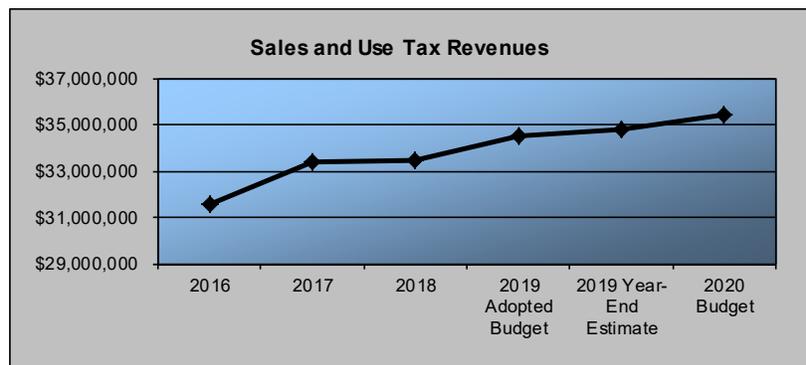


Total General Fund revenue estimates for 2020 are \$45,588,410 which is a 6% decrease from the 2019 adopted budget and 8% lower than the 2019 year-end estimate. Excluding the decrease in property tax and specific ownership tax revenues as a result of the fire inclusion, operating revenues are estimated to increase \$1.0 million (2%) from 2019 estimated operating revenues and increase \$1.3 million (3%) above the 2019 adopted budget.

Sales and use tax revenues are the largest portion of the General Fund revenues at 78%. Sales and use tax revenues have rebounded with the economy during 2010-2019, yet the growth rate is slowing as depicted in the ‘Sales and Use Tax Revenues’ graph below. The 2019 retail sales tax revenues (excludes motor vehicles) are expected to be above 2018 by 3.9% or \$1,111,050 at year-end, yet below the 2019 budget of \$29,813,560 by \$67,100 or 0.2%. The state’s sales tax revenue growth is projected at 7.3% for 2019 and 4.5% for 2020. For 2020, city retail sales tax revenues are projected to rise by \$1.0 million or 3.4% from the 2019 year-end estimate. The city’s use tax revenues are anticipated to be stable in 2020 with no increase as compared to 2019 year-end estimates. This is above the state’s forecast of a 4.9% decrease for use tax revenues. In order to improve sales and use tax projections or at least analyze those resources from another perspective, staff has created a projection model by industry category. This model is weighted more heavily on recent industry changes and includes the flexibility for staff to add inflation and deflation factors based on economic projections/conditions.

Motor vehicle sales tax revenues are derived from vehicles purchased by city residents; in 2018, these taxes decreased by 2.5% and are expected to decrease from 2018 actuals by \$88,106 (3.5%) in 2019 and then decrease from the 2019 estimate by \$100,000 (4.2%) in 2020.

The following is a history of sales and use tax revenues (retail, general use, motor vehicle taxes, cigarette, and specific ownership):



Property taxes are the third largest revenue source for the city at 4%. As a result of the fire inclusion approved by voters in 2018, the property tax mill levy will be reduced to 2.0 mills from the previous rate of 6.662 mills per \$1,000 of assessed value, which had not changed since 1991. Excluding the mill levy reduction, 2019 assessments to be collected in 2020 are estimated to be 10% higher than the 2018 assessments collected in 2019.

Revenues for the General Fund by source are as follows:

General Fund Revenue Sources Summary						
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Sales and Use Taxes	\$ 31,561,748	\$ 33,354,396	\$ 33,456,188	\$ 34,522,050	\$ 34,760,410	\$ 35,391,700
Property Taxes	4,708,640	4,825,964	5,620,684	5,735,510	5,738,100	1,893,250
Franchise Fees	2,191,966	2,226,655	2,235,991	2,249,130	2,249,130	2,294,110
License and Permits	1,896,765	1,400,381	1,317,797	1,445,870	1,557,760	1,477,100
Intergovernmental	14,957,719	17,181,566	16,637,450	936,620	1,002,760	971,610
Charges for Services	2,639,460	2,473,567	2,844,351	1,816,150	1,620,360	1,717,730
Fines and Forfeitures	712,408	698,551	681,342	737,000	716,720	750,280
Investment Earnings	72,582	109,341	207,042	178,450	178,450	227,020
Miscellaneous	1,038,334	1,035,885	1,101,550	797,790	868,670	865,610
TABOR Revenue Refund	(1,937,904)	1,937,904	-	-	-	-
Interfund Transfers	-	-	292,053	-	723,230	-
Total	\$ 57,841,718	\$ 65,244,210	\$ 64,394,447	\$ 48,418,570	\$ 49,415,590	\$ 45,588,410

The significant decrease in Intergovernmental Revenue in 2019 and the decrease in Property Taxes in 2020 is related to the discontinuation of the fire partner contract reimbursements for fire services which were provided by the City to the Littleton Fire Protection District, Highlands Ranch and Meadowbrook/Fairview prior to 2019.

Expenditures in the General Fund include costs related to services typically associated with local governments such as police, communications, community development, economic development, library and museum, city council, city attorney, city manager, human resources, information technology, finance, public works and city clerk. The 2020 General Fund Budget includes an increase of 1.4 FTE's: 0.4 FTE Court Clerk and 1.0 FTE Police Crime Lab Technician. In addition, the existing two-year term-limited Transportation Planner position was converted into a regular full-time position and one-time funding to help with critical IT procurement tasks was added. The City also reduced the workforce by 1.0 FTE related to a two-year term-limited Finance position.

In 2019, the City updated its compensation philosophy to ensure recruitment and retention of highly qualified employees. The 2020 Budget includes a 3.0% market adjustment and a high-performer increase available to well performing employees.

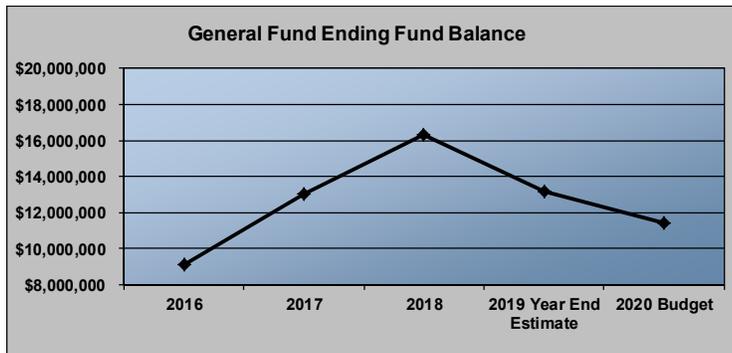
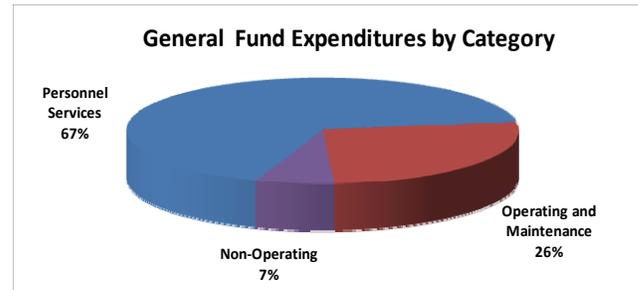
The 2020 General Fund total expenditures are projected to be \$3.4 million or 6.6% lower than the 2019 budgeted expenditures and \$3.7 million or 7.2% lower than 2019 estimated year-end expenditures. The 2020 General Fund operating expenditures are projected to be \$6.5 million or 12.7% lower than the 2019 budgeted expenditures and \$6.9 million or 13.3% lower than 2019 estimated year-end expenditures. Excluding the impact of the fire services inclusion, 2020 operating expenditures are anticipated to increase \$1.6 million (3.8%) above 2019 year-end estimates and \$1.9 million (4.5%) above the 2019 Adopted Budget. These General Fund expenditure increases are primarily due to additional employees as well as employee compensation and benefits amounting to \$1,090,460.

Other significant initiatives funded in the 2020 Budget include: \$500,000 for post-comprehensive plan strategic initiatives; \$275,000 for city code revisions; \$100,000 for cyber security and risk management measures; \$81,770 for completion of an economic forecasting model; and \$61,490 for expansion of the Co-Responder program which assists police officers responding to calls involving a person experiencing a mental health crisis.

Below is the General Fund summary of expenditures by category. Prior years' transfers to the Capital Projects Fund and the South Metro Area Communications Center Fund are included in non-operating expenditures. Non-Operating expenditures in 2020 are for a \$3.1 million transfer to the Capital Projects Fund for street maintenance (as a result of the fire inclusion election decision from November 2018) and a \$50,000 transfer to the Geneva Village Fund.

General Fund Expenditures by Category						
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Personnel Services	\$ 44,590,986	\$ 46,322,823	\$ 48,303,395	\$ 30,721,400	\$ 30,552,900	\$ 32,219,230
Operating and Maintenance	12,051,458	12,610,760	12,735,197	20,774,250	21,295,310	12,729,550
Capital	134,305	115,882	86,010	-	-	-
Non-Operating	1,744,166	2,286,228	-	-	-	3,150,000
Total	\$ 58,520,915	\$ 61,335,693	\$ 61,124,602	\$ 51,495,650	\$ 51,848,210	\$ 48,098,780

As the chart indicates, personnel costs are the largest expenditure at 67% of the budget. Operating and maintenance represents 26% and non-operating represents 7% of the General Fund expenditures for 2020. Capital outlay expenditures (0% for the 2020 Budget) typically include small purchases of equipment and building improvements that are not funded by the Capital Projects Fund.



The city's reserve policy is established at a range of 8-18% at the end of the five-year fiscally constrained financial plan. The 18% upper threshold amounts to a two-month operating expenditure reserve and the 8% minimum ensures a minimum balance to meet TABOR reserve requirements. A transfer of \$3.1 million is included in the budget as a result of the fire inclusion effective January 2020.

Capital Projects Fund

The Capital Projects Fund is used to fund capital improvements such as streets, large equipment purchases, and information technology projects. The fund also supports annual lease payments of approximately \$1.5 million for police and public works equipment, and the museum building.

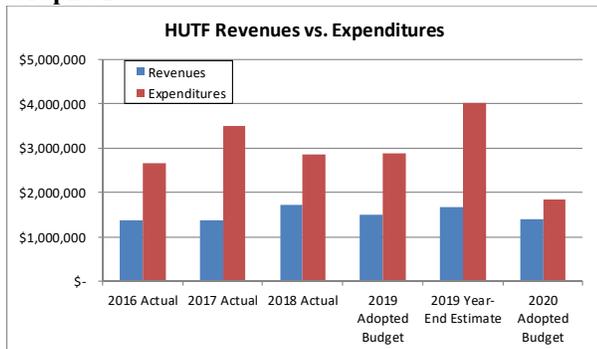
This fund has two primary ongoing revenue streams: the Highway Users Tax Fund (HUTF) restricted for street improvements and the city's building use tax. The HUTF is derived of state-collected fees and fuel taxes and has remained a stable revenue source at approximately \$1.4 million each year from 2016-2018 with \$1.7 million anticipated for 2019 and \$1.4 million in 2020. These funds are restricted for street infrastructure purposes such as overlays, sidewalks, and traffic signals. The building use tax (sales tax of 3% on construction materials), by contrast, is a highly elastic revenue source over the past eight years ranging from a low of \$392,000 in 2010 to \$3.0 million in 2016. In 2019 and 2020, these use taxes are estimated at \$1.8 million and \$1.5 million, respectively.

As a result of the fire inclusion with South Metro Fire Rescue, the City will begin transferring \$3.1 million annually from the General Fund to the Capital Projects Fund for use on street maintenance and transportation improvements. The amount will be adjusted annually based on economic trends.

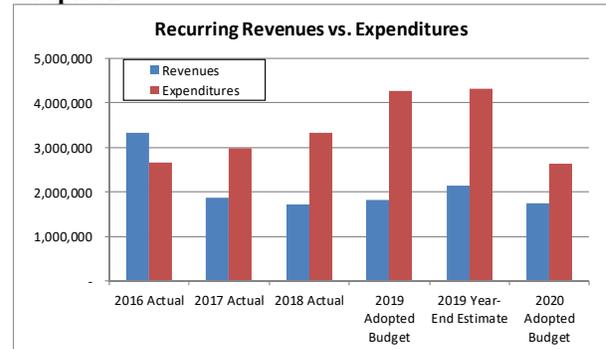
Graph #1 shows the disparity between the revenues dedicated to street infrastructure and the related expenditures from 2016-2020. Graph #2 shows a similar disparity between the recurring revenue sources and all other recurring expenditures from 2016-2020. As a result of these funding gaps, the capital needs of the city have been largely covered by non-recurring revenue sources for the past five years. Since 2012, \$15 million has been transferred from the General Fund to the Capital Projects Fund. The \$3.1 million annual transfer for street maintenance will begin the process of re-aligning revenue sources for this fund and providing for future street maintenance needs.

The 2020 ending fund balance is expected to be \$3.9 million, which is \$2.1 million lower than the estimated beginning fund balance for 2020. The city’s reserve policy recommends a minimum fund balance of the subsequent years’ lease payments or \$1.5 million in 2020. For 2020, resources are no longer adequate to cover basic capital replacements and the ongoing revenue sources for this fund are less than the estimated expenditures. A dedicated revenue source for this fund will be needed for future capital replacement, including growing street infrastructure costs.

Graph #1



Graph #2



Special Revenue Funds

Special Revenue Funds are those for which revenue is dedicated for a specific purpose such as recreation, open space and grants received from federal, state, and local programs. The City has five active, separately-budgeted Special Revenue Funds.

Public Facilities Fund was generated by a fee paid when land was subdivided for commercial development. The public facilities fee was discontinued in 2014 with the creation of the six new impact fees (see below.) These funds were fully depleted in 2016.

Conservation Trust Fund revenues are generated by the Colorado Lottery and distributed by a formula to local governments. They are earmarked for open space and recreation. In 2020, expenditures consist of \$100,000 for parkland maintenance, \$29,700 to support the contract with South Suburban for parks and recreation management (salaries, benefits, utilities) at South Platte Park and \$20,300 for rent. In 2020, the ending fund balance is estimated at \$108,527.

Consolidated Special Revenue Fund is a holding account for a wide variety of special activities outside of the normal operating budget. In 2020, the largest expenditures are \$126,950 for maintenance of the city-run television channel and \$73,320 for VALE operating costs. The 2020 ending fund balance is estimated at \$5,906.

Grants Fund is used to track grants from a variety of federal, state and local programs. Consequently, activity can vary greatly from year to year. In 2019, the city anticipates receiving \$224,750 in grant funds with an additional \$3,633,170 anticipated in 2020. Due to a renewed pursuit of grant funding and hiring a newly funded Grant Administrator, the City anticipates increased grant revenues in the near future. The city also budgets some recurring grant funds which have not been awarded but are typically applied for and received annually. Fund balance is zero and not expected to change.

Open Space Fund contains local share-back funding for open space from programs created in Arapahoe and Jefferson Counties. There are several projects scheduled in 2020 totaling \$1.14 million with \$500,000 of that amount reimbursed through Open Space grants. Maintenance of South Platte Park in 2020 is budgeted at \$312,350 and capital for South Platte Park is budgeted at \$181,500. In 2020, the ending fund balance is estimated to be \$3,044,479.

Impact Fee Fund revenues began in 2014 for six independent programs: police, museum, fire, library, facilities, and transportation. These fees are legally required to fund capital projects resulting from new growth within the city. The fire impact fees were no longer charged for projects initiated after December 2018. Projects for 2019 include an expanded library consortium, a new elevator at the library, a transportation master plan, building improvements and expansion to the City Center, and a facilities building condition assessment. Four projects are requested for 2020: \$40,000 for an impact fee rate study, \$250,000 for library building improvements, and \$320,000 in matching funds for two TIP grants (County Line and Santa Fe/Mineral). In 2020, \$959,900 is estimated to be collected in impact fees from development projects. The 2020 ending fund balance for the impact fee fund is \$2,414,529.

TABOR Enterprises

TABOR Enterprises are established to operate in compliance with Colorado Constitutional Amendment One passed in 1992 (commonly referred to as TABOR.)

Sewer Utility Enterprise is the largest of this fund type which provides for the city's 50% share of funding for the South Platte Water Renewal Partners (formerly Littleton/Englewood Wastewater Treatment Plant). This is the third largest water renewal facility in Colorado and cleans nearly 24 million gallons of wastewater daily. It is a regional facility that serves 300,000 residents in the cities of Littleton and Englewood as well as 19 connector districts within the 75 square mile service area of the cities. The plant is managed by the City of Englewood under a joint agreement with Littleton. Part of the funding also maintains sanitary sewer collection lines within the Littleton city limits.

Revenue in this fund is derived from tap fees collected from new development as well as user charges to existing customers. Tap fee revenues are expected to decline in 2020 as development slows. Council approved a 3.0% user rate increase for 2020.

Expenditures in the fund for 2020 are projected to be 8% higher than the 2019 year-end estimate largely due to an increase in capital expenditures. The increased expenses also include partial funding of 3.0 FTE's (split with the Storm Drainage Fund noted below.) The plant's operating and capital budget submitted by the City of Englewood accounts for the majority of expenditures in this fund and included the Biogas Utilization Program capital project estimated at \$8 million in 2018-2019 with the City of Littleton's portion being \$4 million. Plant capital expenditures in 2020 are anticipated to remain stable at approximately \$13.5 million with the City's 50% share being \$6.75 million. The 2020 ending cash balance is projected to be \$17,038,535 with an additional \$4,260,000 restricted for bond and deposit requirements.

Storm Drainage Fund revenues have been consistent for several years but remain among the lowest in the Denver Metro area. In 2016, a three-year fee increase was implemented (3.3%) but rates are still inadequate for funding the capital improvements, system repairs and replacements. A fee increase of \$13.64 annually for single-family customers and corresponding percentage increase for other rate classes (40%) was approved for 2020. The 2020 ending cash balance will be \$76,711.

Emergency Medical Transport Enterprise collected revenue for emergency medical transport service provided by Littleton Fire Rescue. At the end of 2019, this fund will be dissolved due to the city's transition from fire service provider to recipient of contracted fire services.

Enterprise Funds

Enterprise Funds are created to deliver a specific service that is normally funded by user fees or other charges.

South Metro Area Communications Center Fund provided fire and emergency medical dispatch service for Littleton Fire Rescue. Over two-thirds of the operating revenue for the center was generated by contracts with other agencies. Beginning in 2018, the city contracted for fire dispatch services with South Metro Fire Rescue and this fund was closed.

Geneva Village Fund accounts for a complex comprising 28 apartments acquired as part of a larger land acquisition to construct the Littleton Center in 1975. The units were originally intended to be a privately operated retirement center for employees in the restaurant and hospitality industry. The city council made a policy decision to make these units available to citizens who are 55 years of age or older. There are no state or federal subsidies involved, though the 2020 Budget includes a transfer from the General Fund of \$50,000. In 2020, the ending cash balance is projected at \$109,921.

Internal Service Funds

Internal Service Funds are established to provide insurance for all city operations. The fund balances are closely monitored to ensure that sufficient reserves are maintained to cover future costs and liabilities. For budgeting purposes, there are four Internal Service Funds. Of the four listed below, the first three are combined and reported as one fund, the Employee Insurance Fund, in the comprehensive annual financial report. The Property and Liability Fund is reported separately.

Employee Health Insurance Fund is the largest of the Internal Service Funds. The city is providing a 0% health insurance premium rate increase for its employees and will also use existing balances in the fund to offer an 8% reduction in costs to those electing health care. Health care expenditures are expected to increase by 4.3% (\$186,030) in 2020 as compared to the 2019 estimates. Total 2020 ending fund balance is expected to be \$1.9 million.

Employee Life, AD&D, Long Term Disability, and Unemployment Fund expenditures have a corresponding city payroll contribution. The expenditures are expected to increase by 4.3% (\$15,320) in 2020 as compared to the 2019 year-end estimate. Total 2020 ending fund balance is expected to be \$144,051.

Worker's Compensation Insurance Fund provides compensation for work-related injuries and disabilities as mandated by federal law. The worker's compensation rates are based on state-approved rates by employee position and are transferred quarterly from the appropriate funds. The actuarially-recommended ending fund balance was \$1.3 million throughout 2018, but is expected to decrease substantially in 2020 as a result of the recent fire inclusion. For 2020, claim expenditures are estimated to increase approximately \$147,370 or 54% as compared to the 2019 year end estimate. The 2020 estimated fund balance will be \$694,059. The fund will be monitored to ensure adequate reserves.

Property and Liability Fund provides property and liability coverage for the city. Coverage is received from the Colorado Intergovernmental Risk Sharing Agency, a coalition of Colorado cities and counties. The city is self-insured for stop-loss coverage. The revenue sources are transfers from other funds based on past claims history. The 2020 expenditures are estimated to increase 10% and the revenues are anticipated to decrease 8% from 2019 year-end estimates. The ending fund balance for 2020 is projected at \$351,257.

Summary

With the leading economic indicators showing signs of slowing, the city is limited in its ability to propose investments to address the deferred capital maintenance accumulating over several decades. The staff goal of this budget and of the associated long-term capital needs discussion is to both maintain what the city has and to meet additional service and capital needs. Long-term fiscally constrained funding is needed for updating the aging city-wide infrastructure.

The infrastructure issues catch the attention of citizens as well; the 2018 Resident Survey found that 93% of respondents rated their overall quality of life in Littleton as excellent or good. However, when asked to indicate the most pressing issues facing the community in the next two years the most frequently selected answers were traffic concerns (60%), aging or outdated commercial areas (34%) and street maintenance (31%). The proportion of residents selecting traffic as the top concern increased from 2016 to 2018 and continued to be a growing concern since 2012 when 29% of the responses indicated traffic as a top concern.

The 2018 survey also indicated 82% residents somewhat support or strongly support a sales and use tax increase of three quarters of a cent (\$.0075) on every \$1 which would sunset in fifteen years to fund the needed aging city infrastructure, such as maintaining the streets to an adequate level, maintaining and adding sidewalks and maintaining existing buildings.

Another Resident Survey will be completed in 2020, but the concerns voiced in the 2018 survey are anticipated to continue.

The council's support of the professional staff and support of its 2020 recommendations is greatly appreciated.

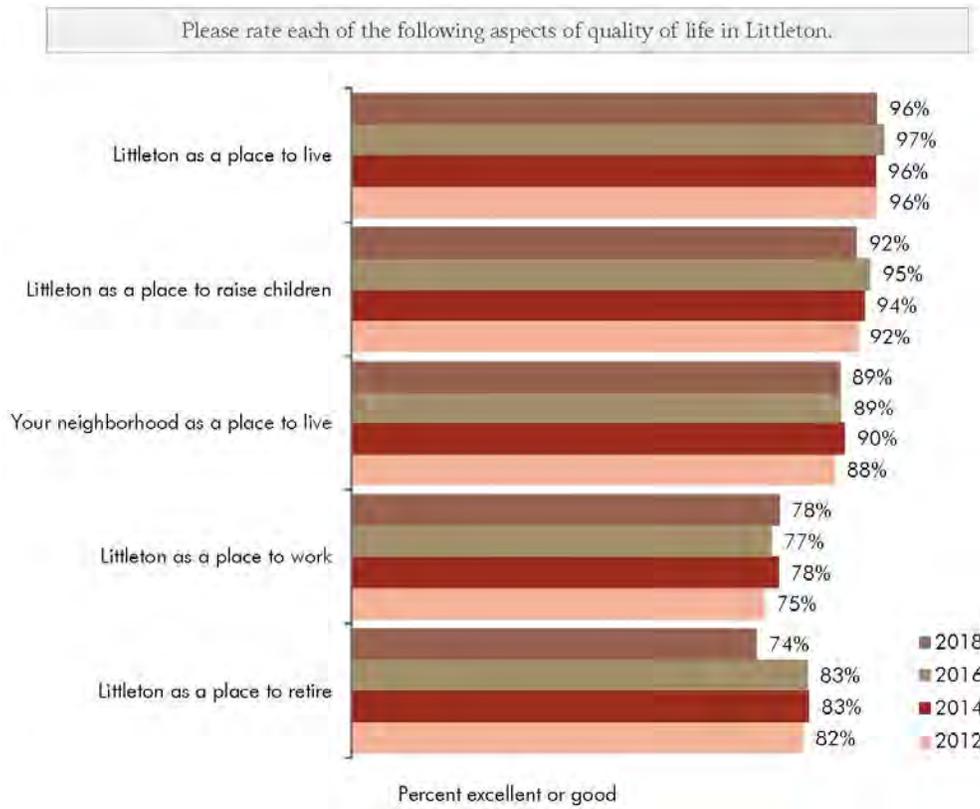
Sincerely,



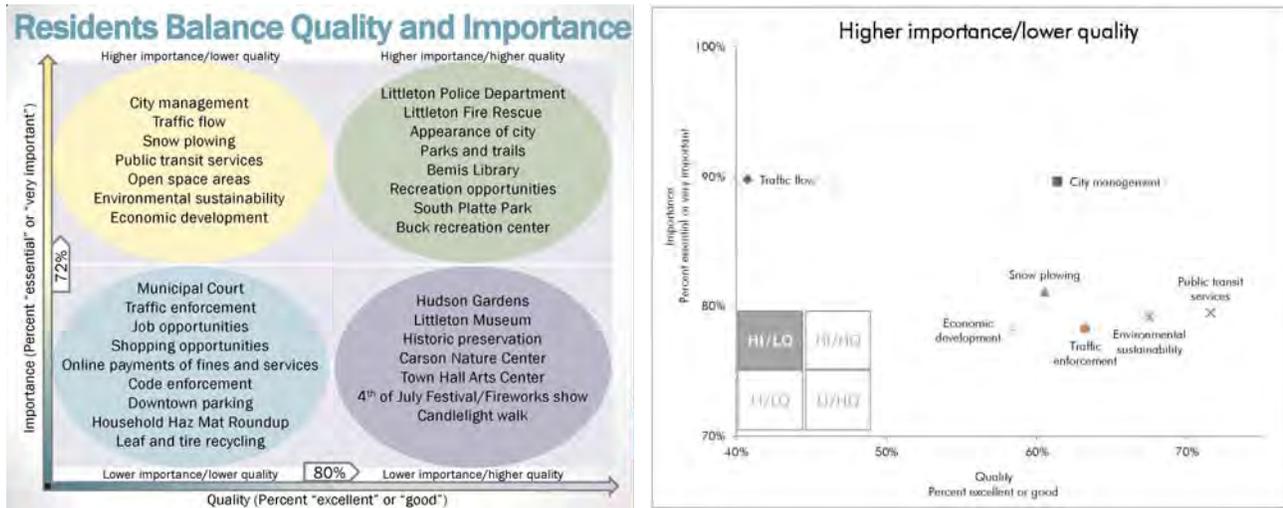
Mark Relph
City Manager

Budget Priorities and Highlights

The 2018 Resident and Business Surveys highlighted the city’s strengths and weaknesses as ranked by its external customers. Littleton residents and business owners give high marks to the city’s overall quality of life with 93 percent rating it excellent or good. The rating is much higher than the national and Front Range benchmarks but has decreased since 2016.



The results of the resident survey were quantified in a matrix ranking both the quality and importance of key areas of service. Areas deemed of higher importance and lower quality include: traffic flow, city management, snow plowing, public transit services, environmental sustainability, traffic enforcement and economic development.

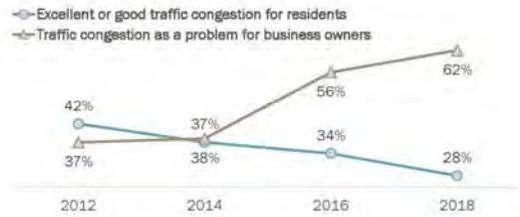


The 2020 Budget addresses many of these areas of low quality and high importance:

- Traffic flow – The City has budgeted \$100,000 for capacity improvements to a busy section of County Line Road as well as \$2,370,000 for improvements to intersections including Santa Fe and Mineral, Platte Canyon and Bowles, and Platte Canyon and Mineral.
- City management – In October 2019, City Council voted to adopt the update of the Envision Littleton Comprehensive Plan which sets long term goals based on community values and will guide decision making for years to come. Post comprehensive plan strategic initiatives which will continue the work of Envision Littleton can be found in the 2020 Budget and include \$250,000 for a Downtown Mobility Study, \$50,000 for a market analysis of the Santa Fe Corridor, and \$275,000 to revise city codes.
- Snow plowing –The funds in the 2020 Budget will cover plowing for residential streets in four storms accumulating six inches or more of snowfall, the average number of such storms in recent years.
- Public transit services – The City is home to two light rail stations and bus services operated by the Regional Transit District (RTD) and the City and RTD financially support the Shopping Cart which is a free fixed-route shopping transportation service for the elderly. The City also provides a free transportation service to individuals who are elderly or disabled to attend medical appointments, go grocery shopping, to the hairdresser or barber.
- Environmental sustainability – The 2020 Budget includes \$90,000 to design and specify upgrades and replacements of the current HVAC system in Littleton city buildings which will result in a more energy efficient system. The 2020 Budget also contains the first year funding for operation of the Biogas Recovery Facility at South Platte Water Renewal Partners. Completed in the fall of 2019, this facility produces renewable natural gas, reduces greenhouse gas emissions and generates revenue. Constructed alongside the City of Englewood and in partnership with Xcel Energy, this facility is the first renewable natural gas pipeline injection project in the State of Colorado.
- Traffic enforcement – Beginning in 2019, funding of \$25,000 was included in the capital budget for traffic calming measures. These funds will mostly be used in neighborhoods. The police force has maintained full staffing at 80 sworn officers which allows for better patrolling and law enforcement throughout Littleton. The additional staffing for the Co-Responder program in 2020 will allow officers to better meet the needs of a growing population while improving first-time interactions with individuals who are experiencing a mental health crisis.
- Economic development – Completion of the City’s first Economic Model was approved for funding in the 2020 Budget at a cost of \$81,770. An Economic Incentives Policy was formally adopted by council in September 2017. The city continues to invest in revitalization incentives by providing grant funding of \$100,000 in 2020 to local businesses and property owners. The goal of the Revitalization Incentive Grant is to encourage private investment and improvements, while making revitalization efforts affordable, creative and of benefit to the community. The program offers up to 50% in matching funds to business tenants and property owners within the City of Littleton proposing projects that improve the appearance of existing buildings.



Traffic congestion

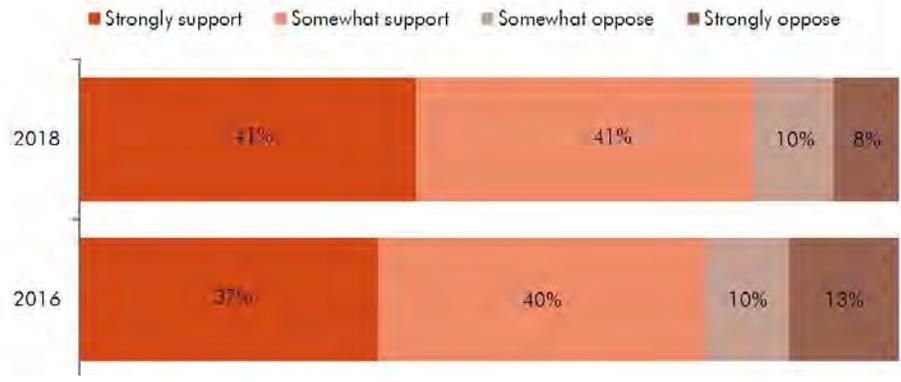


32% picked **Reducing Traffic Congestion on City Streets** as the **MOST IMPORTANT** future project



One final item not addressed in the current budget is an increase to sales and use taxes for investment in needed improvements. The 2018 survey indicated 82% of residents somewhat support or strongly support a sales and use tax increase of three quarters of a cent (\$.0075) on every \$1 which would sunset in fifteen years to fund the needed aging city infrastructure, such as maintaining the streets to an adequate level, maintaining and adding sidewalks and maintaining existing buildings. Although no action has been taken, Council continues to consider the impacts of tax and fee increases for funding of necessary improvements.

The city currently has a budget shortfall to fund all the needed improvements to aging infrastructure, such as maintaining streets to an adequate level, maintaining and adding sidewalks and maintaining existing buildings. If the city asked voters to pass a sales and use tax increase of three-quarters of a cent (\$.0075) on every \$1 which would sunset (expire) in 15 years, to what extent would you support or oppose this increase?



Another resident and business survey will be completed in 2020.

Priority Based Budgeting Program Highlights

In 2018, the City began implementing Priority Based Budgeting (PBB) as a comprehensive approach for the city to evaluate and align city programs with council and community priorities. The city contracted with ResourceX, a Colorado company that provides priority based budgeting tools and guides organizations through the implementation process. Priority Based Budgeting allows the citizens, city council and staff to evaluate the budget from a program perspective rather than a line-item or department perspective and to allocate resources to those programs based on the goals and values established by the community.

Beginning in January 2018, departments created a team of more than 40 employees from all departments to dedicate significant portions of their time to defining programs and allocating the 2018 budgeted expenses and revenues to those programs. The team identified over 800 programs provided by the City during that phase. At the same time, an executive team defined the community results list for 2018-2019 based upon council goals and objectives to use for scoring the programs. Then, each department scored its own programs on each community result as well as basic program attributes such as percentage of population served, cost recovery and level of mandate. After the first round of scoring by departments, all programs were then scored by a peer review team from other departments. An executive team compared self-scores to the peer review scores and, in some cases, made the final determination when the peer review score was significantly higher or lower than the self-score.

A final review of costing and scoring revealed that programs were not uniformly defined – some departments had very specific definitions resulting in program costs of less than \$5,000 while others had very broad definitions resulting in programs that were too large and could not be scored adequately. Additionally, some revenues were not allocated their sources appropriately. Staff took a few months to redefine programs and re-allocate costs and revenues. This resulted in a refined list of only 590 programs for the 2019 program review.

During 2019, implementation of this budgeting method progressed and the tools and philosophy of Priority Based Budgeting were further incorporated into the budget process by using the PBB Blueprint developed by ResourceX. Each city department reviewed three of their programs (two selected by the department and one selected by the City Manager's Office). Departments were encouraged to select programs for which they already desired to take a new course of action and/or which were strongly linked to the council-defined priorities for the year. The program review included three phases: defining key program attributes (such as the definition of success for that program), identifying opportunities, using Priority Based Budgeting data to review each opportunity and assess its feasibility and costs or savings which could be realized, and finally taking action on one opportunity for each program. Departments reviewed the following opportunities for each program: outsourcing, process efficiencies, changing service levels, implementing or reducing fees and charges, in-sourcing and grant funding. Increasing taxes are another opportunity defined by ResourceX, but for the first year of review, departments were restricted from requesting tax increases for their programs. Departments reviewed the associated costs for opportunities to improve the alignment of their program offering with community goals including safety, economy, infrastructure, quality of life, environment, and good governance. The next several pages consist of thirteen highlighted programs which underwent this process.

Plans for 2020 include further incorporation of PBB tools into the decision-making process for the 2021 budget requests for each department and further defining program success definitions and developing some initial measures for success for each program.

Program Highlight: Aging Well Resource Center



Vision Clarity

- Builds on the shoulders of the City’s founders and past civic leaders
- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded
- Being Inclusive and a neighborly community

Systems Thinking

- Departments Impacted:
Library
Community Development
Police
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services
- Highlighting partnerships and other public agencies

Program Summary

This program provides resources and referral services to seniors, caregivers, and providers and tracks usage and visits.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 26,930	\$ 26,930	\$ 28,007
Non-personnel	\$ 29,000	\$ 29,000	\$ 29,290
Total Program	\$ 55,930	\$ 55,930	\$ 57,297

Changes for 2020

In 2019, the AWRC was budgeted to provide 20 service hours per week. It was considered whether 30 service hours should be budgeted in 2020, but ultimately decided that the budget could not accommodate that on a regular basis given the other needs of the City. In 2020, the AWRC will be open at a baseline of 20 hours per week, with the option to be flexible and provide additional hours as needed.

Service Level Agreements in 2020

The center will provide a minimum of 20 service hours per week to meet with seniors/caregivers to connect them with information about resource providers

Program success

Success is defined as providing seniors and their caregivers with easy access to resources and information they need to age with dignity and comfort. Potential measures of success include:

- Number of seniors/caregivers who follow up with resource providers
- Customer satisfaction with AWRC’s services
- Number of resource providers with which the center is able to connect seniors/caregivers

Priority Based Budgeting Analysis

FTE Allocation



Cost Allocation



Quartile Alignment



Program Highlight: Collective Bargaining, Negotiations, & Administration



Vision Clarity

- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Build on accomplishments of past eras and leaders
- Safer and more accessible
- Higher standard
- Integrity of governance and open, inclusive processes

Systems Thinking

- Departments Impacted:
 - Human Resources
 - Police
 - City Attorney
 - Courts
 - Finance
 - CMO
- Preventing unnecessary disruption to our staff, local economy, and businesses

Program Summary

This program is responsible for overseeing negotiation meetings, arbitration expenses, and publication and distribution of association agreements; managing pre- and post-agreement negotiation activities with the FOP unions; providing leadership and administrative support for CB negotiations; managing the employee grievance process and labor related issues per collective bargaining contracts and MOUs; and providing additional support to department staff.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 39,915	\$ 39,915	\$ 41,512
Non-personnel	\$ 1,592	\$ 1,592	\$ 1,608
Total Program	\$ 41,507	\$ 41,507	\$ 43,120

Changes for 2020

In 2019, the Human Resources Department revised the union contract policy so that salaries of sworn officers are only negotiated every two years, which increases the efficiency of the program. Furthermore, this change is anticipated to increase employee satisfaction and aid in recruitment, as sworn personnel are now able to anticipate their salaries for a longer period of time.

Service Level Agreements in 2020

Every two years, the HR Department will enter into good faith negotiations with the Union fully prepared with factual data and having performed due diligence by meeting with city leadership to develop a strategy for contract language and policy changes to support the needs of the City and employees.

Program success

Success is defined as entering into good faith negotiations with the Union and negotiating a contract that is in the best interest of both the City and the employees. Potential measures of success include:

- Extent to which the negotiated contract is within the desired budget
- Amount of parity between union and non-union employees
- Agreement on financially impactful issues prior to August 15th of each year

Priority Based Budgeting Analysis

FTE Allocation



Cost Allocation



Quartile Alignment



Program Highlight: Employee Clinic Operations



Vision Clarity

- Secures the long-term sustainability of city finances
- Being a Model Community
- Build on accomplishments of past eras and leaders
- Support a fit and healthy lifestyle

Systems Thinking

- Departments Impacted:
ALL
- Provide convenient access to quality care that meets short and long term healthcare needs
- Improve productivity
- Earlier intervention for short and long term healthcare needs
- Become an employer of choice

Program Summary

This program is responsible for monitoring the employee clinic budget, assisting employees with issues, assisting vendor with issues, interviewing provider candidates, sending files, marketing the clinic and services and monitoring utilization.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 4,598	\$ 4,598	\$ 4,782
Non-personnel	\$ 199,369	\$ 199,369	\$ 201,363
Total Program	\$ 203,967	\$ 203,967	\$ 206,145

Changes for 2020

In 2019 with the transition of the Fire employees to South Metro Fire Rescue, the Human Resources Department looked for partnerships and ways to keep the clinic for employees. The clinic has proven to be a valuable tool in both retention and attraction of top talent and to mitigate health costs via Cigna. As a result, Human Resources entered into a partnership with Phil Long Ford to share the cost of the clinic. This partnership has been incredibly successful.

Service Level Agreements in 2020

The Human Resources Department is pursuing additional hours of operations for the clinic in order to minimize urgent care costs, which are much more costly than a “typical” doctor’s visit. The department will evaluate the cost to increase hours at the current clinic and consider pursuing additional partnerships with other organizations that have clinics.

Program success

Success of this program is defined by keeping health care costs reduced, availability of access for employees and overall satisfaction of employees that use the clinic. Potential measures of success include:

- Clinic usage rate by employees
- Employee satisfaction with the service and availability of the clinic

Priority Based Budgeting Analysis

FTE Allocation



Cost Allocation



Quartile Alignment



Program Highlight: Inspections



Vision Clarity

- Secures the long-term sustainability of city finances
- Ensures investments meeting local expectations for quality and compatibility
- Continue providing citizens the best in public service
- Draw upon a culture of innovation and boldness inherited from earlier generations

Systems Thinking

- Departments Impacted:
 - Community Development
 - Public Works
 - Finance
 - Court
- Preventing unnecessary disruption to our local economy and businesses
- Embrace evolving technology and performance excellence

Program Summary

The program is responsible for performing inspections of residential, commercial, and industrial buildings and properties. Properties are inspected for habitability and safe occupancy.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 296,521	\$ 296,521	\$ 308,382
Non-personnel	\$ 265,427	\$ 265,427	\$ 268,081
Total Program	\$ 561,948	\$ 561,948	\$ 576,463

Changes for 2020

As part of the Community Development Department’s Operational Excellence process that was completed in 2019, the department requested the addition of a building inspector/plans examiner, which would increase customer service to the community. However, it was determined during the budget process that given the other needs of the City, the request would not be pursued for 2020, and the Department will continue to outsource a portion of building inspections.

Service Level Agreements in 2020

The department will provide a turnaround time of 15 days from the submittal of a commercial building application to the first review
 The department will perform an average of 60 building inspections per day

Program success

Success is defined as providing operational excellence in the delivery of inspections that are efficient and effective and ultimately result in safe and compliant buildings in the city. Potential measures of success include:

- Number of complaints received about turnaround time
- Number of building re-inspections

Priority Based Budgeting Analysis

FTE Allocation



Cost Allocation



Quartile Alignment



Program Highlight: Live Meeting Coverage



Vision Clarity

- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded

Systems Thinking

- Departments Impacted:
 - Communications
 - City Clerk
 - Community Development
 - City Manager's Office
- Impacted Viewers –2018
406
- Average Cost Per Viewer
\$14.50
\$5—City Council

Program Summary

This program produces, records, schedules, distributes and televises all public meetings of city council and six boards and commissions on Comcast and CenturyLink Channel 8, live-stream on YouTube and Facebook, and manages the contracts of videographers.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 28,914	\$ 28,914	\$ 21,507
Non-personnel	\$ 753	\$ 753	\$ 560
Total Program	\$ 29,667	\$ 29,667	\$ 22,067

Changes for 2020

In 2020, the Communications & Marketing Department recommends changing the service level to eliminate video coverage of all but City Council and Planning Commission meetings. Adjusting the service level of live meeting coverage to better reflect the preferences of viewers while still meeting the requirements of city regulations will allow for reallocation of funding to higher value services.

Service Level Agreements in 2020

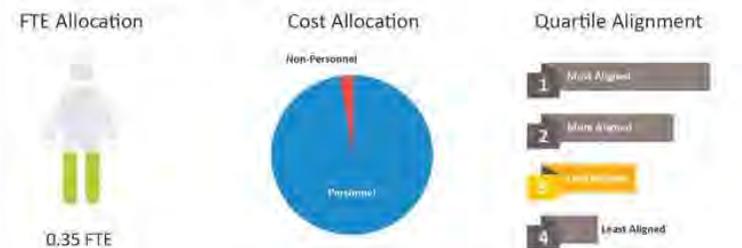
All City Council and Planning Commission meetings will be televised and broadcast, and all other boards and commissions meetings will be audio recorded and made available to the public on demand.

Program Success

Success is defined as producing high quality recordings of public meetings and delivering them in a timely manner so that citizens have access to the content of public meetings for the purpose of transparency. A potential measure of success includes:

- Time elapsed between recording the meeting and delivery of recording

Priority Based Budgeting Analysis



Program Highlight: Median and Streetscape Maintenance



Vision Clarity

- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded

Systems Thinking

- Departments Impacted:
 - Public Works
 - Grounds Division
 - Streets Division
 - Engineering
 - Communications
- Consistent Gateways & Branding
- Water Resources

Program Summary

This program is responsible maintaining all city medians and streetscape.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 281,628	\$ 281,628	\$ 292,893
Non-personnel	\$ 146,500	\$ 146,500	\$ 147,965
Total Program	\$ 428,128	\$ 428,128	\$ 440,858

Changes for 2020

This program is being reviewed for potential service level adjustments through the 2019 PBB Department Program Review Project. A consultant was engaged in 2019 for the purpose of ascertaining and reviewing service levels and costs of services, with an anticipated completion in November, 2019.

Service Level Agreements in 2020:

Maintenance of approximately 200 medians and 1,000,000 square feet of landscaping, with service levels for maintenance currently under review and recommendations to be provided at a later date.

Program success

Success is defined as delivering a defined level of service for each median and grounds installation managed by city crews and continuously improving operations and seeking opportunities for enhanced performance while tightly managing costs. Potential measures of success include:

- Actual cost compared to budget
- Achievement of defined level of service goals

Priority Based Budgeting Analysis

FTE Allocation



Cost Allocation



Quartile Alignment



Program Highlight: Office/Space Remodel and Renewal



Vision Clarity

- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- AUTHENTIC and comfortable for residents and guests
- ANCHORED as a community of choice
- Draw upon a culture of innovation and boldness inherited from earlier generations

Systems Thinking

- Departments Impacted: ALL
- Preventing unnecessary disruption to our staff, local economy, and businesses
- Embrace evolving technology and performance excellence
- Change management
- Improve productivity
- Create a healthy work environment

Program Summary

This program is responsible for remodel of office space including wall removal/installation, drywall repair/replacement/installation, wood working, carpet replacement, painting, electrical changes, plumbing and HVAC changes, lighting upgrades and furniture removals/installs.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 51,688	\$ 51,688	\$ 53,756
Non-personnel	\$ 1,500	\$ 1,500	\$ 1,515
Total Program	\$ 53,188	\$ 53,188	\$ 55,271
Capital (not in PBB):	\$ 139,585	\$ 139,585	\$ 200,000

Changes for 2020

Staff will increase proactive management of space planning and construction through improved customer service, a greater level of facilities data and performance planning, increased lifecycle planning, a facilities master plan, and development of an inventory to improve speed to finish and drive consistency across furniture, fixtures and equipment (FF&E).

Service Level Agreements in 2020

Proactive space planning and remodel for 195,000 square feet. Increased short and long term planning that is data and cost driven enhancing citywide performance.

Program success

Success is defined as meeting current and future city space needs for all professional and operational staff as well as community assets based on city needs. Potential measures of success may include:

- Facilities plan milestones met
- Time to delivery
- Quality measures

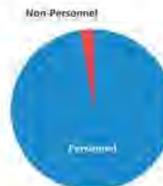
Priority Based Budgeting Analysis

FTE Allocation



0.67 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Payroll Processing



Vision Clarity

- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Build on accomplishments of past eras and leaders
- Integrity of governance and open, inclusive processes

Systems Thinking

- Departments Impacted: ALL
- Preventing unnecessary disruption to our staff, local economy, and businesses

Program Summary

This program consists of the general payroll process; payroll reporting; tax records and payments and software maintenance; year end reporting; compliance; pre-payroll employee deductions, garnishments, withholding allowance changes; and pre-payroll collection and verification of employee time entry.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 92,607	\$ 75,193	\$ 78,201
Non-personnel	\$ 32,737	\$ 23,737	\$ 26,010
Total Program	\$ 125,344	\$ 98,930	\$ 104,211

Changes for 2020

With the fire transition in late 2018/early 2019, the demand for payroll services has decreased. As such, the City did not fill a vacant Finance Technician position that assisted in payroll functions and is experiencing a reduction in overtime costs related to payroll.

Service Level Agreements in 2020

Maintain the 2019 payroll process and further streamline payroll processes as well as provide cross training for payroll.

Program success

Success is defined as timely completion of payroll calculations with minimal errors. Potential measure of success include:

- Number of preventable errors
- Percentage of time reallocated from payroll duties to other finance functions
- Percentage of payroll-related AR billing completed within 1 week of month-end

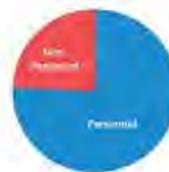
Priority Based Budgeting Analysis

FTE Allocation



1.20 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Sales Tax Auditing



Vision Clarity

- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Build on accomplishments of past eras and leaders
- Integrity of governance and open, inclusive processes

Systems Thinking

- Departments Impacted:
 - Finance
 - City Manager
 - City Attorney
- Preventing unnecessary disruption to our staff, local economy, and businesses

Program Summary

This program is responsible for scheduling, conducting and providing tax remitter results of sales and use tax audits.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 27,960	\$ 27,960	\$ 29,078
Non-personnel	\$ 36,347	\$ 36,347	\$ 36,710
Revenue Offset	\$ (200,000)	\$ (200,000)	\$ (200,000)
Total Program	\$ (135,693)	\$ (135,693)	\$ (134,212)

Changes for 2020

As a result of the PBB Program Review Project conducted during 2019, there will be a reallocation of personnel time to the sales tax auditing program, which is anticipated to result in additional audits being performed by the City's current sales tax auditor. During 2020, the Finance Department will assess if there is a need for an additional sales tax auditor or if the amount of personnel time that is reallocated eradicates that need.

Service Level Agreements in 2020

Analytically review sales tax return data each month (for larger remittances) and quarterly for all others. Assess potential sales tax audits to be performed in the future.

Program Success

Program success is defined as completing an analytical review of sales tax returns and at least 100% cost recovery on sales tax audits. Potential measures of success include:

- Percent of sales tax dollars reported to City which are analytically reviewed on a monthly and quarterly basis
- Percent of cost recovery
- Percent of sales tax audits with cost recovery

Priority Based Budgeting Analysis

FTE Allocation



0.3 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Victim Services



Vision Clarity

- Even in the face of change, remaining ANCHORED by what makes this a truly special place.
- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded
- Being Inclusive
- Build on accomplishments of past eras and leaders

Systems Thinking

- Departments Impacted:
 - Police Department
 - Finance
 - City Attorney
 - Courts
- Preventing unnecessary disruption to our local economy and businesses

Program Summary

This program provides victim support for crime victims, assists Patrol and Investigations in coordinating victim assistance services from the point of crime through criminal prosecution, and manages the victim compensation fund.

Program Budget	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 123,620	\$ 123,620	\$ 128,565
Non-personnel	\$ 41,415	\$ 41,415	\$ 41,829
Revenue Offset	\$ (56,200)	\$ (56,200)	\$ (56,200)*
Total Program	\$ 108,835	\$ 108,835	\$ 114,194

*2020 revenue offset may increase if VALE surcharges are adjusted

Changes for 2020

State law allows for a Victim Assistance and Law Enforcement (VALE) surcharge to be added to any state or local citation, which is used to help fund local VA programs. LPD will consider increasing this surcharge in 2020 to help fund this program so as to maintain service levels. The LPD also plans to fully review and evaluate the Victim Assistance Program in 2020 for potential restructure in an effort to increase service levels for victims.

Service Level Agreements in 2020:

A victim's advocate contacts every domestic violence victim within 24 hours of a report being filed, as well as personally meets with every domestic violence victim at their first municipal court appearance.

Program Success

Success is defined as providing services and monetary compensation in a timely manner to victims of crimes. Potential measures of success include:

- Utilization of VALE surcharge to maintain effective victim compensation funding
- Partnerships with private-sector resources to enhance LPD Victim Services

Priority Based Budgeting Analysis

FTE Allocation



1.15 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Police Co-Responder



Vision Clarity

- Continue providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded
- Being Inclusive
- Build on accomplishments of past eras and leaders
- Pass on community spirit and shared legacy

Systems Thinking

- Departments Impacted:
 - Police
 - City Attorney
 - Courts
- Preventing unnecessary disruption to our local economy and businesses

Program Summary

This program is a partnership with AllHealth Network for co-response to mental health-related calls for service. LPD sworn personnel and mental health professional from AllHealth Network respond together to calls involving mental health issues. Licensed mental health professionals provide immediate service availability to those suffering from mental health crises. Officers provide support and safety for co-responder.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 95,927	\$ 95,927	\$ 99,764
Non-personnel	\$ 96	\$ 96	\$ 61,587
Revenue Offset	\$ 0	\$ 0	\$ (27,997)
Total Program	\$ 96,023	\$ 96,023	\$ 133,354

Changes for 2020

The police department seeks to expand the weekly hours for the on-site Co-Responder program's licensed behavioral health professional and off-site support staff. The request includes an additional 24 hours per week of on-site Co-Responder coverage, as well as off-site support of 4 hours per week for a Care Navigator, Case Manager and 3 hours per week for the Team Lead.

Service Level Agreements in 2020

The on site co-responder will work with LPD 4 days/40 hours per week

Key Performance Indicators:

Success is defined as providing access to mental health services to citizens in need and decreasing police workload relating to longer-term mental health issues. Potential measures of success include:

- Increase in LPD efficiency in response to calls for service involving mental health issues
- Number of community members identified through the Co-Responder Program who receive long-term assistance

Priority Based Budgeting Analysis

FTE Allocation



0.60 FTE

Cost Allocation



Quartile Alignment



Program Highlight: LIRC Legal Services



Vision Clarity

- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded
- Being Inclusive
- Build on accomplishments of past eras and leaders

Systems Thinking

- Departments Impacted:
 - Library
 - City Attorney
 - Courts
- Preventing unnecessary disruption to our local economy and businesses

Program Summary

This program provides legal services in the following four areas: 1) Support immigrant clients throughout the naturalization application process from completing the application to the naturalization interview and ceremony. 2) Acquisition and derivation of citizenship to immigrants who qualify. 3) Assist lawful permanent residents with green card renewal application. 4) Legal consultation and referrals in other immigration matters as needed.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 52,662	\$ 52,662	\$ 54,768
Non-personnel	\$ 762	\$ 762	\$ 770
Fees for services	\$ (15,200)	\$ (18,000)	\$ (16,000)
Grants/Contributions	\$ 0	\$ 0	TBD
Total Program	\$ 38,224	\$ 35,424	\$ 39,538

Changes for 2020

In 2020, the Littleton Immigrant Resource Center division will focus on seeking increased funding to make the legal services portion of the LIRC more self-sustaining. During 2019, the program raised charges for services to be more in line with the market rate for similar services in the area, which has increased revenue and does not appear to have affected demand. LIRC staff also worked with a grant consultant in 2019 to identify grants for which the program is eligible to apply.

Service Level Agreements in 2020:

In 2020, the program will provide services for 100 naturalization applications, 20 legal consultations, 100 legal referrals, 100 green card applications and 10 derivation of citizenship applications.

Program Success

Success is defined as providing affordable, accessible and legitimate legal services to immigrant community members. Potential measures of success may include:

- Number of students who move from citizenship classes to naturalization
- Number of green card applicants who obtain documented green card status

Priority Based Budgeting Analysis

FTE Allocation



0.77 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Permit Center



Vision Clarity

- Secures the long-term sustainability of city finances
- Continue providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded

Systems Thinking

- Departments Impacted:
 - Community Development
 - Public Works
 - Finance
 - Economic Development
- Predictability to our residents and local businesses
- Preventing unnecessary disruption to our local economy and businesses

Program Summary

This program reviews, processes, and issues a variety of permits to contractors, developers, and homeowners via the permit center.

Program Budget

	2019 (Adopted)	2019 (Estimated)	2020 (Proposed)
Personnel	\$ 219,391	\$ 219,391	\$ 228,167
Non-personnel	\$ 10,838	\$ 10,838	\$ 10,946
Total Program	\$ 230,229	\$ 230,229	\$ 239,113

Changes for 2020

Starting in 2019 and continuing into 2020, the Community Development Department implemented a rapid residential review process to allow residents with projects meeting specified criteria to receive review services on the same day the applications are submitted. This reduces the wait time for those customers by as much as 2 months for some applicants and is anticipated to significantly increase customer satisfaction with this portion of the permit review program.

Service Level Agreements in 2020

Rapid residential review increases service levels provided to residential projects submitted meeting criteria by providing same day turnaround on Thursdays from 9:00 a.m. - 2:00 p.m.

Program Success

Success is defined as providing operational excellence through timely, complete, and thorough reviews of permit applications that result in safe structures. Potential measures of success include:

- Average time in application review queue
- Number of applications submitted that are complete and accurate
- Number of complaints about review time

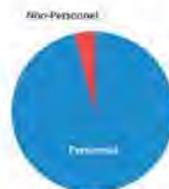
Priority Based Budgeting Analysis

FTE Allocation



2.75 FTE

Cost Allocation



Quartile Alignment





Official
City Council
Actions



CITY OF LITTLETON, COLORADO

ORDINANCE NO. 25

Series, 2019

INTRODUCED BY COUNCIL MEMBERS: SCHLACHTER & VALDES

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, TO BE KNOWN AS THE "ANNUAL APPROPRIATION BILL", ADOPTING THE BUDGET FOR ALL MUNICIPAL PURPOSES OF THE CITY OF LITTLETON, COUNTIES OF ARAPAHOE, DOUGLAS, AND JEFFERSON, STATE OF COLORADO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LITTLETON, COLORADO, THAT:

Section 1: There shall be and is hereby appropriated from and out of the general revenues derived from taxation in the City of Littleton, Colorado, and from franchises, licenses, fees, fines, grants, surplus and other sources of money or revenue including available fund balances of said City during the fiscal year commencing January 1, 2020, the following sums of money are deemed necessary to satisfy the expenses and liabilities of said City for said fiscal year. The sum or sums of money so appropriated for the various funds of the City are:

<u>FUND</u>	<u>EXPENDITURES</u>
General Fund	\$48,098,780
Conservation Trust Fund	150,000
Consolidated Special Revenue Fund	325,190
Grants Fund	3,633,170
Open Space Fund	1,535,850
Impact Fee Fund	610,000
Capital Projects Fund	8,522,245
Geneva Village Fund	135,400
Employee Insurance Fund	5,422,090
Property & Liability Insurance Fund	929,000
TOTAL	\$69,361,725

Section 2: Budget Provisos. No expenditures shall be made for the following as determined by the city council.

General Fund:

- \$500,000 to fund post comprehensive plan strategic initiative potential

Ordinance No. 25
Series 2019
Page 2

projects such as Downtown mobility and the Santa Fe River Corridor, shall not proceed until the council approves the scope and deliverables of the project(s).

Section 3: Severability. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this ordinance. The City Council hereby declares that it would have passed this ordinance, including each part, section, subsection, sentence, clause or phrase hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or phrases may be declared invalid.

Section 4: Repealer. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 1st day of October, 2019, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 15th day of October, 2019, in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 15th day of October, 2019, and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

Ordinance No. 25
Series 2019

Page 3

DocuSigned by:

Wendy Heffner

7EEF432A8267419

Wendy Heffner
CITY CLERK

DocuSigned by:

Debbie Brinkman

DEBBIE BRINKMAN
MAYOR

APPROVED AS TO FORM:

DocuSigned by:

Reid Betzing

REID BETZING

Reid Betzing
CITY ATTORNEY

CITY OF LITTLETON, COLORADO

ORDINANCE NO. 26

Series, 2019

INTRODUCED BY COUNCILMEMBERS: SCHLACHTER & VALDES

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, ESTABLISHING THE TAX LEVY OF 2.0 MILLS TO DEFRAY THE COSTS OF MUNICIPAL GOVERNMENT OF THE CITY OF LITTLETON, COUNTIES OF ARAPAHOE, DOUGLAS, AND JEFFERSON, STATE OF COLORADO, FOR THE CITY'S FISCAL YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LITTLETON, COLORADO, THAT:

Section 1: For the purposes of defraying expenses of municipal government for the City of Littleton, Colorado for the fiscal year beginning January 1, 2020, and ending December 31, 2020, there is hereby levied a tax of 2.0 mills upon each dollar of total assessed valuation of the taxable property, whether real, personal, or mixed, so situated within the City of Littleton, Counties of Arapahoe, Douglas, and Jefferson, State of Colorado.

Section 2: The 2.0 mills are levied for the following purposes:

General Government 2.0 mills

Section 3: To the effect and purpose that said levy mentioned herein may be properly apportioned and billed, the city clerk of the City of Littleton is hereby authorized and directed to notify the county commissioners of the Counties of Arapahoe, Douglas, and Jefferson, State of Colorado, of the adoption and passage of this ordinance, and to certify to such officials the levy herein set forth.

Section 4: Severability. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this ordinance. The city council hereby declares that it would have passed this ordinance, including each part, section, subsection, sentence, clause or phrase hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or phrases may be declared invalid.

Section 5: Repealer. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

Ordinance No. 26
Series 2019
Page 2

INTRODUCED AS A BILL at a regularly scheduled meeting of the city council of the City of Littleton on the 1st day of October, 2019, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 15th day of October, 2019, in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 15th day of October, 2019, and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:
Wendy Heffner
Wendy Heffner
CITY CLERK

DocuSigned by:
Debbie Brinkman
Debbie Brinkman
MAYOR

APPROVED AS TO FORM:

DocuSigned by:
Reid Betzing
Reid Betzing
CITY ATTORNEY

CITY OF LITTLETON, COLORADO

ORDINANCE NO. 27

Series, 2019

INTRODUCED BY COUNCILMEMBERS: SCHLACHTER & VALDES

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LITTLETON, COLORADO, AS THE GOVERNING BODY OF THE CITY OF LITTLETON, COLORADO SEWER UTILITY ENTERPRISE, ADOPTING THE 2020 BUDGET

WHEREAS, the city council established the City of Littleton, Colorado, Sewer Utility Enterprise (the "Enterprise") by Ordinance Number 6, Series of 2004; and

WHEREAS, the city council has determined it is in the best interest of all ratepayers to separate the cost of treatment versus the cost to operate, maintain and improve through capital construction the systems necessary to collect and transport the discharge for treatment; and

WHEREAS, the city council, as the governing board of the Enterprise, has the authority under said ordinance to establish the budget for the Enterprise.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LITTLETON, COLORADO, THAT:

Section 1: The budgeted expenditures for the City of Littleton, Colorado, Sewer Utility Enterprise for the period January 1, 2020 to December 31, 2020 shall be \$21,854,050.

Section 2: Severability. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this ordinance. The City Council hereby declares that it would have passed this ordinance, including each part, section, subsection, sentence, clause or phrase hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or phrases may be declared invalid.

Section 3: Repealer. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 1st day of October, 2019, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the

Ordinance No. 27
Series 2019
Page 2

Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 15th day of October, 2019, in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 15th day of October, 2019 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:
Wendy Heffner
Wendy Heffner
CITY CLERK

DocuSigned by:
Debbie Brinkman
Debbie Brinkman
MAYOR

APPROVED AS TO FORM:

DocuSigned by:
Reid Betzing
Reid Betzing
CITY ATTORNEY

CITY OF LITTLETON, COLORADO

ORDINANCE NO. 28

Series, 2019

INTRODUCED BY COUNCILMEMBERS: SCHLACHTER & VALDES

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, AS THE GOVERNING BODY OF THE CITY OF LITTLETON STORMWATER AND FLOOD MANAGEMENT UTILITY ENTERPRISE, ADOPTING THE 2020 BUDGET

WHEREAS, the city council established the City of Littleton Stormwater and Flood Management Utility Enterprise (the “Enterprise”) by Ordinance Number 33, Series of 2013; and

WHEREAS, the city council, as the governing board of the Enterprise, has authority under said ordinance to establish the budget for the Enterprise.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LITTLETON, COLORADO, THAT:

Section 1: The budgeted expenditures for the City of Littleton Stormwater and Flood Management Utility Enterprise for the period January 1, 2020 to December 31, 2020 shall be \$1,233,750.

Section 2: Severability. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this ordinance. The City Council hereby declares that it would have passed this ordinance, including each part, section, subsection, sentence, clause or phrase hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or phrases may be declared invalid.

Section 3: Repealer. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

INTRODUCED AS A BILL at a regularly scheduled meeting of the city council of the City of Littleton on the 1st day of October, 2019, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 15th day of October,

Ordinance No. 28
Series 2019
Page 2

2019 in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado,
at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and
0 AGAINST on the 15th day of October, 2019 and ordered published by posting at Littleton
Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:
Wendy Heffner

Wendy Heffner
CITY CLERK

DocuSigned by:
Debbie Brinkman

Debbie Brinkman
MAYOR

APPROVED AS TO FORM:

DocuSigned by:
Reid Betzing

Reid Betzing
CITY ATTORNEY

Littleton 2019 City Council

Debbie Brinkman
Mayor *District IV*
Term expired 2019



Jerry Valdes
Mayor Pro-Tem *District II*
Term expired 2019

Peggy Cole
City Council Member *at large*
Term expired 2019



Karina Elrod
City Council Member *at large*
Term expires 2021

Carol Fey
City Council Member *District III*
Term expires 2021



Patrick Driscoll
City Council Member *District I*
Term expires 2021

Kyle Schlachter
City Council Member *at large*
Term expired 2019



Littleton 2020 City Council

Jerry Valdes
Mayor *District II*
Term expires 2023



Scott Melin
Mayor Pro Tem *at large*
Term expires 2021

Patrick Driscoll
City Council Member *District I*
Term expires 2021



Karina Elrod
City Council Member *at large*
Term expires 2021

Carol Fey
City Council Member *District III*
Term expires 2021



Pam Grove
City Council Member *at large*
Term expires 2023

Kelly Milliman
City Council Member *District IV*
Term expires 2023



City Officials

City Manager	Mark Relph
Deputy City Manager	Randy Young
City Attorney	Reid Betzing
City Clerk	Wendy Heffner
Communication & Marketing	Kelli Narde
Community Development	Jennifer Henninger
Economic Development	Denise Stephens
Finance	Tiffany Hooten
Human Resources	Noël Mink
Information Technology	Ashley Bolton
Library and Museum	Timothy Nimz
Municipal Court	Danielle Trujillo
Police	Doug Stephens
Public Works	Keith Reester

Separate Authorities

Littleton Municipal Building Authority	Carle Zimmerman, President
Littleton Invests for Tomorrow (LIFT)	Kevin Seiler, Chairperson



COUNCIL GOALS & OBJECTIVES 2019-2020 Approved 4/16/2019

On October 15, 2019, the council unanimously adopted the Envision Littleton Comprehensive Plan. At the 2019 council retreat, held January 25th-26th, council recommended two goals for 2019-2020. Additionally, prioritized projects/initiatives were identified which were not necessarily part of the 2019-2020 goals.

Goal 1: Envision Littleton. The objectives include:

- Adoption of the Comprehensive Plan in October, 2019, which will serve as Littleton's road map for the future, informing corridor and subarea plans, as well as code revisions, specifically applying to zoning and land use.
- Adoption of the Transportation Master Plan in October, 2019 which will address the challenges of facilitating mobility and access in a strategic manner in conjunction with future land use.
- Pursuit of the River Front Plan, a city council priority to identify land use opportunities adjacent to the river corridor.
- Belleview Corridor Vision (BCV) implementation, identified by city council in 2017 as a priority and adopted in 2018, which will guide land-use decisions and investments in the corridor for the next 10-15 years.
- Economic Strategic Plan, a high level analysis followed by an in-depth validation of proposed land uses.
- Code updates extending into 2020, is an ongoing effort with 14 completed in 2018, four so far in 2019, and ten more scheduled this year.

Goal 2: Financial Stability. These objectives include:

- Evaluating and prioritizing existing programs and services for efficient and effective use of resources. This includes Priority Based Budgeting.
- Evaluating existing fees for service and determining opportunities to match costs and revenues. This includes Cost of Services Study, Impact Fees, and Sewer and Storm Rate Studies.
- Developing and adopting five-year financial plans for all funds to determine long-term viability.
- Identifying, assessing and prioritizing long-term capital needs. This includes many plans such as: ADA Facilities and Infrastructure Plans, Sewer Risk Analysis and Implementation Plan, Bridge Master Plan, Fiber Optic Master Plan, and more.
- Identifying, assessing and prioritizing funding for capital needs. With the realization that the city does not have a dedicated revenue source to address funding of infrastructure and capital needs, the council will evaluate funding options such as fees, taxes, and bonds; grant opportunities and more.



COUNCIL GOALS & OBJECTIVES
2019-2020
(Continued)

Good Governance

Significant projects and initiatives under way within the City.

- Project:** 2019 Strategic Communications Plan
- Project:** Office 365 Transition
- Project:** Organizational Development
- Project:** TRAKiT 9 Conversion
- Project:** Transportation Engineering Design Standards
- Initiative:** Council Communications
- Initiative:** Council Questions
- Initiative:** Local Partnership Funding
- Initiative:** Development Activities



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Littleton
Colorado**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Littleton, Colorado for its annual budget for the fiscal year beginning January 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Budget Policies

Overview

The budget is a complete financial plan for the ensuing fiscal year, consisting of the budget proper and the budget message. It is a plan of financial activity for a specified period of time indicating all planned revenues and expenditures for the budget period. The city charter provides time lines and essential content for the budget. Council goals, ordinances and resolutions provide additional direction and respond to the needs of the community.

Fiscal/Budget Year

The fiscal/budget year begins January 1 and ends December 31 each year.

Budget Recommendation

The city manager is required by the city charter to submit a budget for the ensuing fiscal year no later than September fifteenth (15th) of each year. The operating budget includes proposed expenditures for all funds and the means of financing them, except the Fiduciary Fund.

Balanced Budget

The term “balanced budget” refers to the balancing of revenues with expenditures. A balance between the total estimated expenditures and total anticipated revenue from all sources, taking into account the estimated cash surpluses or deficits in the various funds at the end of the current fiscal year.

Balanced Budget Scenarios

Scenario One: Revenues = Expenditures

Scenario Two: Revenues > Expenditures

Scenario Three: Revenues + Appropriated Fund Balances = Expenditures

The City of Littleton uses Scenario One or Two to balance the budget for the General Fund. (An exception was necessary for the 2019 Budget to allow Scenario Three to apply to the General Fund due to contracting for fire services.) Scenarios Two and Three are used for all other funds.

Public Hearings

The proposed budget of the city manager and the budget message shall be a public record in the office of the city clerk and shall be open to public inspection. Before its final adoption, a public hearing on the proposed budget shall be held at such a time and place as the council shall direct. Notice of such hearing shall be published at least one week in advance of the hearing.

Changes by Council

After the public hearing, the council may insert new items of expenditure or may increase, decrease or strike out items of expenditure, except that no item of appropriation for debt service shall be reduced. If the council shall decrease the total proposed expenditures, such decrease shall be reflected in full in the tax levy. If the council shall increase the total proposed expenditures, such increase shall be reflected in the appropriate provision in revenues. Any increase in a tax levy, must be approved by the voters. If the council increases the total proposed expenditures by more than five percent (5%), another public hearing shall be held as provided in the charter.

Adoption of Budget and Appropriation of Funds

In accordance with the city charter, not less than thirty (30) days prior to the first day of the next fiscal year, the council shall adopt the budget and a bill for the appropriation ordinance, which will become effective five (5) days after final publication. Littleton Invests For Tomorrow (LIFT) and the Littleton Colorado Municipal Building Authority approve their own budgets on a Non-GAAP basis, which are neither adopted nor approved by the city and are not presented in the budget.

Changes to Adopted Budget

After the commencement of the fiscal year, the amounts appropriated for the proposed expenditures in the adopted budget may not be repealed and are deemed appropriated for each purpose specified. The expenditures of city operating funds cannot exceed the budgeted appropriations for the respective fund.

Additional Appropriations

Appropriations in addition to those contained in the budget may be made to apply to the meeting of a public emergency caused by an act of God or public enemy, or some catastrophe, to satisfy an immediate public need when failure to do so would create a serious and substantial financial or other burden for the city, or to appropriate unanticipated revenues received by the city. If sufficient money is not available to meet the authorized excess expenditure, the council may make a temporary loan through the issuance of registered warrants to provide for such excess expenditures. The total amount of such temporary loans shall not exceed the amount which can be raised by a two mill levy on the assessed valuation of the taxable property within the city.

Encumbrance Carryover

Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities for either budgetary or financial statement reporting purposes and their associated appropriation amount automatically carries over to the ensuing year's budget. Prior year encumbrances are included with and considered part of the original budget.

Level of Control and Budget Transfers

The legal level of control (the level at which expenditures may not legally exceed appropriations) is at the fund level. The city manager and finance director have authority to transfer any unencumbered appropriation balance or portion thereof from one classification of expenditure to another within the same department, office or agency, in accordance with Section 78 of the city charter; provided that such transfers over \$100,000 per transaction would require formal council consent.

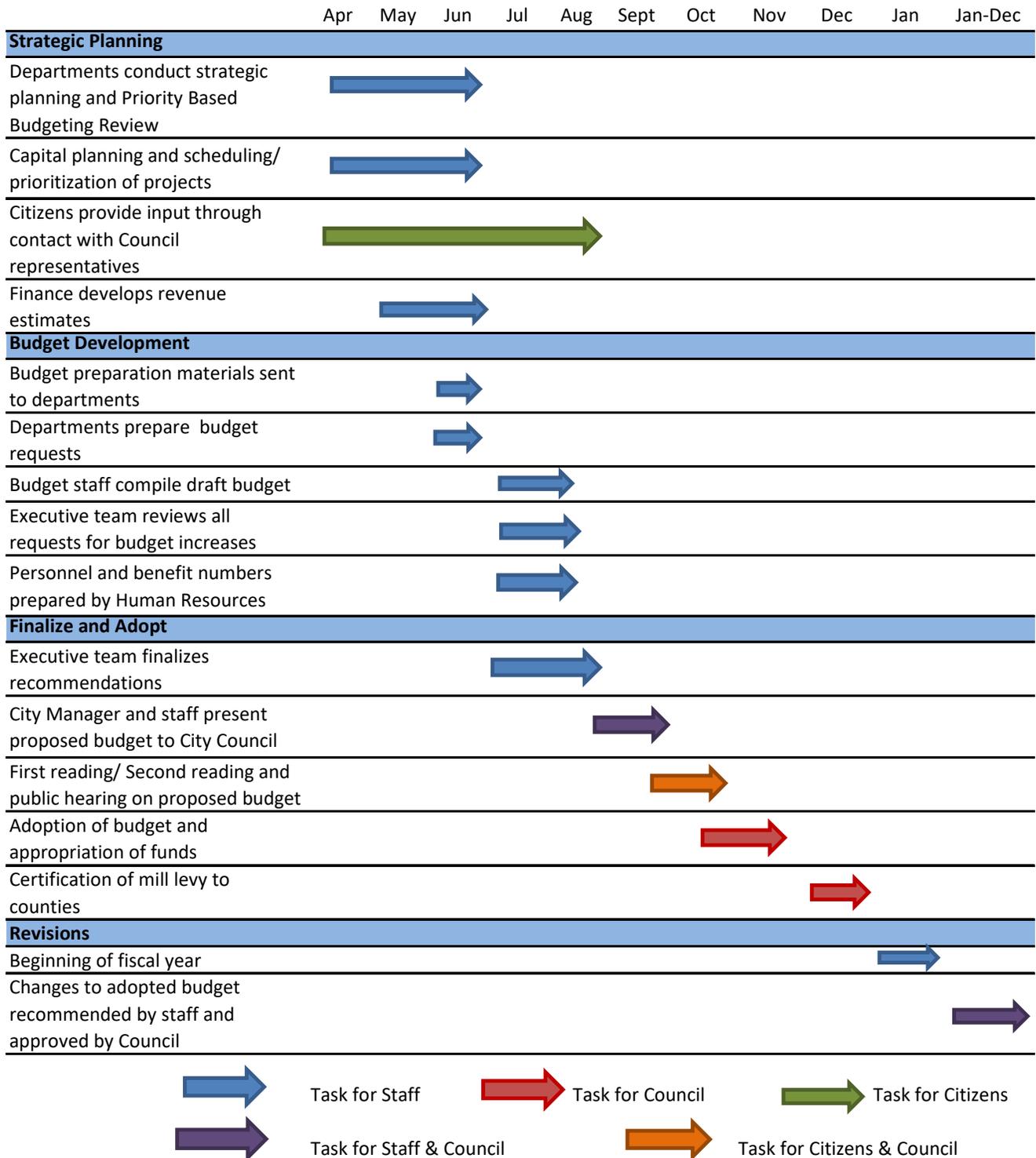
Lapsed Appropriations

Any appropriation remaining unexpended and unencumbered at the close of the budget year shall lapse and revert to the General Fund, or a special fund, as council may direct, except that transfers from the water, sewer or utility funds are not authorized except by approval of four-fifths of the council present.

Contingency Appropriations

During the annual budget process, council may appropriate a contingency amount for a city fund for unanticipated items arising in that budget year.

BUDGET PROCESS



Principles of Sound Financial Management

These financial policies were formally adopted by Council on November 6, 2018.

Introduction

The City of Littleton “the City” is a rule municipality operating under its City Charter. The city functions under a council-manager form of government with the City Council consisting of seven members, four elected by district and three at large.

The city has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public facilities. In times of tight budgets, of major changes in federal and state policies toward local government, and of limited growth in the city's tax base, the city needs to ensure that it is capable of adequately funding and providing those government services desired by the community. Ultimately, the city's reputation and success will depend on the public's awareness and acceptability of the management and delivery of these services.

These adopted Principles of Sound Financial Management establish guidelines for the city's overall fiscal planning and management. These principles are intended to foster and support the continued financial strength and stability of the City of Littleton as reflected in its financial goals. The city's financial goals are broad, fairly timeless statements of the financial position the city seeks to attain:

- To deliver quality services in an affordable, efficient and cost-effective basis providing full value for each tax dollar.
- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in the City of Littleton.
- To have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of our community, and to respond to changes in Federal and State priorities and funding as they affect the city's residents.
- To maintain a high bond credit rating to ensure the city's access to the bond markets and to provide assurance to the city's taxpayers that the city government is well managed and financially sound.

Following these principles will enhance the city's financial health as well as its image and credibility with its citizens; the public in general, bond rating agencies and investors. To achieve these purposes as the City of Littleton continues to grow and develop, it is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. Policy changes will be needed as the city continues to grow and become more diverse and complex in the services it provides, as well as the organization under which it operates to provide these services to its citizens.

A number of source documents provide the financial policies for the City. The State Constitution and the City Charter provide the basic legal requirements and timelines for policies; while the City Council approves ordinances and resolutions that provide more specific direction that responds to the needs of the city.

Policy 1**Fiscal Planning and Budgeting**

Fiscal planning refers to the process of identifying resources and allocating those resources among numerous and complex competing purposes. The primary vehicle for this planning is the preparation, monitoring and analysis of the city's budget. It is increasingly important to incorporate a long-term perspective and to monitor the performance of the programs competing to receive funding.

- 1.1 The City Manager shall submit to the City Council a proposed annual budget, based on Council's established goals, and shall execute the budget as finally adopted, pursuant to 29-1-101 of the Colorado Revised Statutes. The city will budget revenues and expenditures on the basis of a fiscal year which begins January 1 and ends on December 31. The city manager is required to submit a budget for the ensuing fiscal year no later than September fifteenth (15th) of each year. In accordance with Section 77 of the city charter, not less than thirty (30) days prior to the first day of the next fiscal year, the council shall adopt the budget and a bill for the appropriation ordinance, which will become effective five (5) days after final publication. If the appropriations for the budget year have not been made by December 31 of the current fiscal year, then ninety percent of the amount appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the budget year.
- 1.2 The city will prepare a five-year long-range financial forecast that will incorporate both revenue and expenditure estimates for the city's major operating funds. The five-year revenue forecast will identify revenues that are anticipated to be sustainable over the five year period. The five-year long-range forecast will be updated annually and presented to the City Council during the city budget process or more often as requested by council.
- 1.3 The city will prepare a budget in accordance with Government Finance Officers Association policies and best practices and its Distinguished Budget Award Program. The budget will contain the following:
 - a) Revenue estimates from all revenue sources by major category, by fund;
 - b) Expenditure estimates by department, program levels or major expenditure category, by fund;
 - c) Estimated fund balance or cash balance by fund;
 - d) Debt service, by issue, detailing principal and interest amounts; personnel staffing levels;
 - e) A detailed schedule of capital projects;
 - f) Comparative figures for revenues and expenditures for at least two prior years.
 - g) Any additional information, data, or analysis requested of management by the City Council.
- 1.4 The city maintains its financial records in accordance with generally accepted accounting principles (GAAP) which recommends using the modified accrual basis for the General Fund, Special Revenue Funds, Capital Projects Fund and Internal Service Funds. The budgets for the enterprise funds and the TABOR Enterprises are adopted on a basis consistent with GAAP (which is the accrual basis) except that bond proceeds are treated as other financing sources, capital outlay and debt service are treated as expenditures and depreciation and capital contributions are not budgeted. Although the city's budget is prepared on basis that differs from GAAP, the city will attempt to minimize these differences between the budget basis of accounting and GAAP.
- 1.5 The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues. Funds will pay the indirect cost charges for services provided by another fund. The budget will not use one-time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, or use external borrowing for operational requirements. The budget will incorporate the best available estimates of revenues and expenditures.
- 1.6 A system will be used to facilitate position control. The number of full-time and regular part-time employees on the payroll shall not exceed the total number of positions authorized by the City Council. Additional temporary appointment of employees can be made with the approval of the City Manager. The budget will identify the resources required to support the authorized staffing.

- 1.7 Priority Based Budgeting may be utilized in the budget process to ensure alignment with Council goals and organization strategic efforts. Data will be used to support budgetary decisions.
- 1.8 Ideas for improving the efficiency and effectiveness of the city's programs and the productivity of its employees will be considered during the budget process.
- 1.9 Purchase orders remaining open at the end of the fiscal year will be considered for reappropriation in the subsequent fiscal year through a supplemental budget appropriation in the respective fund.
- 1.10 The city shall establish appropriate management controls to monitor expenditure budgets to ensure they do not exceed authorizations. For operating budgets, this control shall be exercised at the department/fund level. For capital budgets, this control shall be at the project level.
- 1.11 Periodic reports will be prepared on the status of the General Fund budget and revenue trends will be prepared and provided to the City Council.
- 1.12 If a deficit is projected during the course of a fiscal year, the city will take steps to reduce expenditures, increase revenues or, if a deficit is caused by an emergency, consider using the Unassigned General Fund Balance. The City Manager may institute a cessation during the fiscal year on hirings, promotions, transfers, capital equipment purchases, and capital projects. Such action will not be taken arbitrarily or without knowledge of the City Council.
- 1.13 A policy will be maintained that provides for levels of approval by the City Manager and/or Council. The policy will address the transfer of expenditure authority between funds, transfer of expenditure authority over base amounts, transfer of expenditure authority to and from personnel, contractual, commodities or capital outlay accounts, transfer of expenditure authority between capital projects, transfer of expenditure authority to or from debt service accounts, and transfer of expenditure authority to or from contingency accounts.

Policy 2 Fund Balance

Fund balance is an important indicator of the city's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow the city to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

- 2.1 In an effort to ensure the continuance of sound financial management of public resources, the City of Littleton's Unassigned General Fund Balance will be maintained to provide the city with sufficient working capital and a comfortable margin of safety to address emergencies, sudden loss of revenue or operating needs, and unexpected downturns without borrowing.

This policy establishes the amounts the city will strive to maintain in its General Fund balance, the conditions under which fund balance may be spent, and the method by which fund balances will be restored. These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

- 2.2 It is the intent of the city to limit use of Unassigned General Fund balances to address unanticipated, non-recurring needs or known and planned future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned balances may, however, be used to allow time for the city to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning.
- 2.3 Article X, Section 20 of the Colorado Constitution requires three percent (3%) reserve for declared emergencies, which excludes financial emergencies. The use of this reserve is restricted to the purpose for which it was established and can be used solely for declared emergencies. Any usage of Emergency Reserves must be appropriated by the City Council. However, the City Manager may utilize these funds when immediate action must be taken to protect the health and safety of residents. When this occurs, the City Manager shall provide a summary report to the Council as soon as practical on the usage of these funds. In the event these "Emergency Reserve" funds are used, the city shall strive to restore the General Fund Emergency Reserve to the three percent (3%) level within the same fiscal year in which the event occurred.
- 2.4 The city will maintain additional General Fund "Operating Reserves". The minimum reserve amount is eight percent (8%) of approved General Fund operating expenditures with the desired maximum not to exceed eighteen percent (18%) at the end of the five year long range forecast. The Operating Reserve is intended to be a reserve for unforeseen and unexpected reductions in revenues or expenditures that are greater than the current year revenues and is included in unassigned Fund Balance in the General Fund. Included in this 8-18% reserve amount is the TABOR reserve of 3% as noted in the preceding paragraph.
- Any use of the Operating Reserve funds must include a repayment plan that projects to restore the Operating Reserve to the percentage level approved by city council within two fiscal years following the fiscal year in which the event occurred.
- 2.5 Funds in excess of the TABOR reserve described in the paragraphs above, will be Unassigned Fund Balance, unless otherwise assigned in accordance with GASB Statement #54.
- 2.6 The City Manager or designee is authorized to classify available fund balance for specific purposes in accordance with Governmental Accounting Standards Board Statement #54. It is the policy of the city that expenditures for which more than one category of fund balance could be used, that the order of use is: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Policy 3 Revenues

A top priority of the city council is to improve the fiscal health of the city. In order to provide funding for service delivery, the city must have reliable revenue sources. These revenues must be assessed and collected equitably, timely, and efficiently.

As a home rule municipality, the city has the ability to determine the extent to which fees should be used to fund city facilities, infrastructure and services. Fees are charged to customers, citizens, and other parties for city services and must be commensurate with the service provided. Fee amount should recapture the cost of providing these services. The city relies on user fees and charges to supplement other revenue sources in order to provide public services.

- 3.1 The city will analyze future potential sources of revenue, as well as the usefulness and cost effectiveness of all city services and programs as part of the budget process each year. Such analysis will be reported to council for consideration in the review of each budget proposal.
- 3.2 While diversifying the revenue base is preferred, the city depends heavily on sales and use tax to fund daily operations. This results in an economic sensitivity, specifically in the General Fund and the Capital Projects Fund. The General Fund revenue base consists of sales and use taxes, property taxes, intergovernmental revenues, fines and forfeitures, charges for services, license and permits, and other revenue sources.
- 3.3 The city will strive to maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations by doing the following:
 - a) Periodically conducting a cost of service study to determine if all allowable fees are being properly calculated and set at an appropriate level.
 - b) Establishing new charges and fees as appropriate and as permitted by law.
 - c) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
 - d) Collecting all revenues, late penalties and related interest as allowed by law.
 - e) Establishing reserve policies to allow for possible economic downturns.
- 3.4 The finance department will provide a monthly sales and use tax summary report on revenue collections and trends.
- 3.5 The city may establish user fees and charges for certain services provided to users receiving a specific benefit.
- 3.6 On a regular basis, the city will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components.
- 3.7 User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary. Competing policy objectives may result in reduced user fees and charges that recover only a portion of service costs.
- 3.8 The city shall establish cost allocation models to determine the administrative service charges due to the appropriate operating fund for overhead and staff support provided to another fund.

**Policy 4
Expenditures**

Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with legal requirements and policies and procedures set forth by the city.

- 4.1 Expenditures will be controlled by an annual appropriated budget at the fund level. The city manager and finance director have authority to transfer any unencumbered appropriation balance or portion thereof from one classification of expenditure to another within the same department, office or agency, in accordance with Section 78 of the city charter: provided that such transfers over \$100,000 per transaction would require formal council consent. The City Council shall establish appropriations through the budget process. Written procedures will be maintained for administrative approval and processing of certain budget transfers within funds. A list of all budget transfers will be provided to city council quarterly.
- 4.2 Department heads are responsible for monitoring expenditures to prevent exceeding their total departmental budget. It is the responsibility of these department heads to immediately notify the city's finance department and the City Manager of any circumstances that could result in a departmental budget being exceeded.
- 4.3 The city will maintain a purchasing system that provides needed commodities and services in a timely manner to avoid interruptions in the delivery of services. All purchases shall be made in accordance with the city's purchasing policies, guidelines and procedures and applicable state and federal laws. The city will endeavor to obtain supplies, equipment and services that provide the best value.
- 4.4 A system of appropriate internal controls and procedures using best practices shall be maintained for the procurement and payment processes. The city will endeavor to make all payments within the established terms.

**Policy 5
Grants**

Many grants require Council's appropriation of funds, either for the original grant or to continue programs after the grant funding has expired. Council should review these grant opportunities prior to determining whether application should be made for these grant funds.

- 5.1 The city shall apply for only those grants that are consistent with the objectives and high priority needs previously identified by Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- 5.2 All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the city's policy objectives. When the potential for expenditures is \$50,000 or more, departments should seek Council approval prior to submission of the grant application. Should time constraints under the grant make this impossible, the department shall obtain written approval to submit the grant application from the City Manager and then, at the earliest feasible time, seek formal Council approval. Council will be informed of any financial obligations that will be incurred by the city. If there is a cash match requirement, the source of funding shall be identified prior to application.
- 5.3 The city shall terminate grant-funded programs and associated positions when the grant has expired and funds are no longer available unless alternate funding is identified.

Policy 6 Capital Facility Impact Fees

The Council's policy is that to the extent reasonable, growth should pay for itself and that existing residents and existing services are not financially burdened by new growth. As such, the Council has adopted a schedule of capital facility impact fees. Capital facility impact fees are one-time charges assessed to applicants for nonresidential and residential development in the city to fund capital improvements needed to address demand attributable to new development for fire, museum, police, facilities, library and transportation. Developer contributed assets will be considered for credits against the impact fee. Appropriate development fees are an important component in the overall strategy for financing capital improvements.

- 6.1 The city's objectives for development impact fees shall include the following:
 - a) Support the reasonable cost of growth.
 - b) Consider the impact of growth on existing residents.
 - c) Develop cost justified development fees.
 - d) Address infrastructure requirements.
 - e) Promote economic development.
 - f) Provide financial capacity.

- 6.2 In general, development impact fees must be based on a rational analysis. This analysis will include:
 - a) a reasonable assessment of the impacts of growth on the city's capital needs as identified in an infrastructure improvement plan;
 - b) a determination that the amount of the fee does not exceed the reasonable cost to provide capacity to accommodate growth;
 - c) a separate accounting of funds collected; and
 - d) an identification of potential liabilities or offsets to recognize other financial commitments resulting from development.

- 6.3 Colorado statutes enable the use of impact fees and dictate the following fee requirements:
 - a) Impact fees are a one-time payment levied on new development;
 - b) Funds can only be used for capital infrastructure projects;
 - Applicable projects must have a five year life;
 - No funds can be diverted for operations, maintenance, repair or facility replacement purposes.
 - c) Fee revenues must be segregated from other general revenues and used for the purposes for which they were collected.
 - d) Fees but must be imposed on all forms of development and cannot be limited to one type of land use;
 - e) Impact fee revenues must be used for capital infrastructure expansion. No funds can be used for correction of existing system deficiencies; and
 - f) There must be a reasonable expectation of benefit by the fee payer.

- 6.4 Development impact fees may be utilized for a public infrastructure purpose such as:
 - a) Libraries
 - b) Museums
 - c) Parks, recreation facilities, trails and open space
 - d) Buildings for fire and/or police
 - e) Equipment that has at least a five-year lifetime
 - f) General government
 - g) Transportation (streets and infrastructure)

- 6.5 The city will monitor the use of impact fees and will provide an annual impact fee report according to Colorado Revised Statute, 29-1-803.

- 6.6 The city shall conduct a review of its capital facility impact fees on a periodic basis.

Policy 7**Capital Improvement Program**

The purpose of the Capital Improvement Program is to systematically identify, plan, schedule, finance, track and monitor capital projects to ensure cost-effectiveness as well as conformance to established policies.

- 7.1 The City Manager will annually submit a fiscally constrained, multi-year Capital Improvement Program for review by the City Council pursuant to the timeline established in the annual budget preparation schedule. The Capital Improvement Program will incorporate a methodology to determine a general sense of project priority according to developed criteria.
- 7.2 The Capital Improvement Program shall provide:
 - a) A statement of the objectives of the Capital Improvement Program and the relationship with the city's General Plan, department master plans, necessary service levels, and expected facility needs.
 - b) An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various city departments.
 - c) An estimate of each project's costs, anticipated sources of revenue for financing the project, and an estimate of the impact of each project on city revenues and operating budgets. The operating impact information shall be provided for the period covered in the city's current five year Capital Improvement Program. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.
 - d) For the systematic improvement, maintenance, and replacement of the city's capital infrastructure as needed.
 - e) A schedule of debt requirements, if any.
- 7.3 The city will match programs and activities identified in the Capital Improvement Program with associated funding sources.
- 7.4 The performance and continued use of capital infrastructure is essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase long term costs. As such, the city will periodically assess the condition of assets and infrastructure and appropriately plan for required major maintenance and replacement needs. Efforts will be made to allocate sufficient funds in the multi-year capital plan and operating budgets for condition assessment, preventative and major maintenance, and repair and replacement of critical infrastructure assets.
- 7.5 The city's objective is to incorporate "Pay-As-You-Go" funding (using available cash resources) in the annual Capital Improvement Program. This will supplement funding from other sources such as IGAs, bonds, impact fees and grants.
- 7.6 The first year of the adopted capital plan will be the capital budget for that fiscal year.
- 7.7 Staff will monitor projects in progress to ensure their timely completion or the adjustment of the Capital Improvement Program as approved by Council if a project is delayed or deferred. Periodic status reports will be presented to City Council to share project progress and identify significant issues associated with a project.
- 7.8 Within 90 days of the completion of a capital project any remaining appropriated funds for the project will revert to the fund balance of the funding source.
- 7.9 The Capital Improvement Program will be updated annually as a multi-departmental effort.

Policy 8 Capital Asset Accounting and Replacement

An effective capital asset accounting system is important in managing the city's capital asset investment.

- 8.1 The city will account for and maintain a schedule of individual capital assets in accordance with written capital asset procedures. For financial reporting purposes, capital assets recorded in the capital asset accounting system will meet the following criteria:
- a) Have estimated useful lives in excess of one year.
 - b) Have values greater than or equal to \$5,000 for all assets, and
 - c) Are capable of being identified, tracked and accounted for.

All items not meeting the above criteria will be recorded as operating expenditures.

- 8.2 The city will provide replacement funding for certain fleet vehicles, certain computer equipment, and other assets as deemed necessary. Replacement funds or reserves will be determined as part of the annual budget process.
- 8.3 City departments shall maintain proper procedures and effective internal controls to track and safeguard capital assets, conduct periodic inventory of assets and maintain assets in working condition.

Policy 9**Cash Management and Investment**

Cash management includes the activities undertaken to ensure maximum cash availability and reasonable investment yield on a government's idle cash, and the cash collection function.

- 9.1 The city shall maintain and comply with a written Investment Policy that has been approved by the City Council. The Finance Director, or his designee, shall invest all funds of the city according to the approved Investment Policy.
- 9.2 The city will collect, deposit and disburse all funds on a schedule that ensures optimum cash availability for investment.
- 9.3 Cash shall be pooled for investment purposes.
- 9.4 The investment income derived from the pooled investment accounts shall be allocated to the contributing funds based upon the proportion of the respective balances relative to the total pooled balance in the investment portfolio. Interest earnings shall be distributed to the individual funds on a monthly basis.
- 9.5 Bond funds will be segregated from all other funds for arbitrage and accounting purposes.
- 9.6 The city will project the cash needs of the city to optimize the efficiency of the city's investment and cash management program.
- 9.7 The city shall maintain a list of brokers/dealers approved for investment purposes from authorized firms.
- 9.8 Ownership of the city's investment securities will be protected through third party custodial safekeeping.
- 9.9 All city bank accounts shall be reconciled and reviewed on a monthly basis.
- 9.10 The Finance Director shall provide the City Council with periodic investment reports.
- 9.11 The city's investment processes will be in accordance with written internal controls and procedures.
- 9.12 The city will provide a cash collection, handling, training and procedures program for all departments affected.

Policy 10 Debt Management

The city utilizes long term debt to finance capital projects with long useful lives. Financing capital projects with debt provides for an "intergenerational equity" as the actual users of the capital asset pay for its cost over time, rather than one group of users paying in advance for the costs of the asset.

The purpose of this debt management policy is to provide for the preservation and eventual enhancement of the city's bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument covenants and provisions, compliance with Internal Revenue Service Regulations, and required disclosures to investors, underwriters and rating agencies.

These policy guidelines will also be used when evaluating the purpose, necessity and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Colorado Constitution, State Statutes, City Charter, federal tax laws and the city's current bond resolutions and covenants.

The city's charter limits the city's bonded debt capacity (outstanding principal) to certain percentages of the city's assessed valuation by the type of project to be constructed. Projects involving water and/or sewer improvements issued without an election shall not exceed 5% of assessed valuation. There is a limit of 3.7% of assessed valuation for any other general-purpose project.

- 10.1 All projects funded with city general obligation bonds, other than sewer and/or water, will only be undertaken with voter approval as required through a city bond election.
- 10.2 Water and/or sewer general obligation bonds, may be issued without an election if the total of existing and bonds shall not exceed 5% of the assessed valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes.
- 10.3 The overall debt management policy of the city will ensure that financial resources of the city are adequate in any general economic situation to not preclude the city's ability to pay its debt when due.
- 10.4 The city will not use long-term debt to fund current operations or smaller projects that can be financed from current revenues or resources. The city will first attempt to utilize "pay as you go" capital financing and/or the use of operating funds or impact fees where applicable.
- 10.5 The issuance of variable rate debt by the city will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 10.6 The city shall attempt to combine debt issuances in order to minimize issuance costs.
- 10.7 Revenue bonds may be issued in accordance with Colorado Revised Statutes.
- 10.8 The investment of bond proceeds shall at all times be in compliance with the city's Investment and Portfolio Policies and meet all requirements of bond covenants.
- 10.9 The city shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
- 10.10 The city shall comply with Colorado Revised Statutes and all other legal requirements regarding the issuance of bonds and certificates of the city or its debt issuing authorities.
- 10.11 The city will maintain regular contact with rating agencies through telephonic conferences, meetings, or visits on and off-site. The city will secure ratings on all bonds issued when economically feasible.

- 10.12 The city's Finance Department shall maintain a debt profile for all bonds issued and update the profile on an annual basis. The debt profile shall include specific information regarding the size and type of debt issued, projects financed by the bonds, debt service schedules and other pertinent information related to each specific bond issue.

Policy 11**Utility Enterprise Funds**

Government utility enterprises generate revenue to recover the cost of providing wastewater and solid waste services. User charges are established to recover the cost of providing these services.

- 11.1 Separate funds will be established and maintained to properly account for each utility operation. Utility funds will not be used to subsidize the operations of other non-utility funds. Interfund charges will be assessed for the administrative support of the Sewer Utility Enterprise Fund.
- 11.2 The city will establish rates and fees at levels that recover the total direct and indirect costs, including operations, capital outlay, unrestricted cash reserve requirements, debt service and debt coverage requirements for wastewater and solid waste services. Rates will be reviewed in conjunction with the city's annual capital planning and budgeting processes.
- 11.3 All existing sewer rates and charges will be reviewed periodically to recommend necessary rate adjustments. Bond covenants may exist that require maintaining a minimum debt coverage ratio of at least 1.10 times.
- 11.4 The City of Littleton's Enterprise Operating Fund working capital will be maintained to provide the city with a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The cash reserve balance (working capital) goal for the wastewater enterprise operating funds will be at least eight percent (8%) of the operating expenditures for the fiscal year.
- 11.5 The city will maintain a "Rate Stabilization Fund" in Wastewater Funds of as per bond requirements, if any. In the event the "Rate Stabilization Fund" is used, the city shall strive to restore the Fund to the required percentage level, currently three percent (3%), within the next fiscal year following the fiscal year in which the fund was used.
- 11.6 A rate stabilization fund will be established for the water and wastewater funds if the city issues variable rate debt. The goal of the stabilization fund will be to be sufficient to support the use of variable rate debt within these enterprise operations.
- 11.7 Solid waste rates and charges will be established and reviewed periodically. The city will separate wastewater treatment and collection fees and expenses with the goal that these two services will independently support themselves, creating sufficient revenues to recover expenditures and maintain specified cash balances (working capital).

Policy 12 Economic Development

The Council has established an economic incentives policy that supports strengthening the quality of life for our citizens, visitors, and businesses and fosters a long-term economic sustainable vision. The city encourages developers to bring forward incentive requests for projects that maintain or improve our community's quality of life and focus on the long-term economic sustainability and character of the community.

- 12.1 The city will strive to expand and diversify its economic base by attracting and expanding targeted industries to the city. Special emphasis will be given to targeted industries that will employ the local labor force in professional, technical and skilled labor positions. Such business and industry will be sited and developed in accordance with the plans, policies and ordinances of the city.
- 12.2 To be considered for an incentive agreement, all projects must align with one or more of the following:
 - a) City-Wide Plan,
 - b) Comprehensive Plan,
 - c) Relevant design standards, and
 - d) City Council's Goals and Objectives
- 12.3 Projects will be evaluated on how they incorporate elements of the general criteria listed below and specific requirements based on project type, in addition to financial considerations.
 - a) How the project represents significant private-sector financial investment
 - b) How the project demonstrates highest and best use of the property
 - c) How the project provides a positive fiscal and economic impact to the city
 - d) How the project mitigates any perceived or potential negative impacts to the surrounding area
 - e) How the project demonstrates a long-term commitment to the city
 - f) How the project is developed in a sustainable and environmentally conscious manner
- 12.4 All projects must incorporate elements of the General Criteria listed above in addition to specific requirements based on the following project types:
 - a) Retail Development - A retail development may be considered for an incentive agreement if the project:
 1. Adds new and unique tenant(s) to the market and/or trade area, and
 2. Minimizes the impacts of consumer expenditure cannibalization from existing businesses in the city
 - b) Primary Employment - A commercial development which includes a substantial primary employment component may be considered for an incentive agreement if the project:
 1. Provides quality employment opportunities for Littleton's citizens and the region, and
 - a. Minimum of 50 net new jobs at a pay rate equal to 66% (not including benefits) of the area per capita income
 2. Displays a significant investment in the property by purchasing real property within the city, and/or making significant capital improvements
 - c) Commercial/Mixed-Use Annexation - Littleton may provide incentives to enable the annexation of developed, partially developed, or vacant land that is commercial or mixed-use in nature if the project/property:
 1. Is contiguous to the city limits and is a geographically logical addition, and
 2. Is reasonably served by the city and its service/infrastructure providers
 - d) Redevelopment/Revitalization - A redevelopment and/or revitalization project may be considered for an incentive agreement if the project:
 1. Improves the financial performance and viability of the existing property, and
 2. Enhances the area and reflects the character of the community
 - e) Residential Development - Residential development that meets the needs of the community and that makes and dedicates to the city any capital improvements beyond those required by the code, may qualify for an impact fee credit under §11-7-4 of the Littleton City Code

- 12.5 The city may consider a variety of development incentives that clearly benefit the city. Incentives to pursue economic development objectives and implementation strategies may include, but are not limited to, one or more of the following:
- a) Sales Tax reimbursement
 - b) Use Tax reimbursement
 - c) Construction Use Tax reimbursement
 - d) Fee Credits/ Refunds
 - e) Grant Programs
 - f) Other available incentives on a case-by-case basis as the city council deems appropriate.
- 12.6 The project will be evaluated and the city manager determines whether the proposed incentive agreement will be presented to city council for consideration in a public meeting. Littleton’s City Council considers all incentive requests on a case-by-case basis, and ultimately reserves the right to approve or reject any proposed incentive agreement.
- 12.7 Preference may be given to applications from within the Littleton Blvd., Belleview, North Broadway, and Santa Fe corridors.

Policy 13 Risk Management

Risk management has become increasingly important in guarding against economic loss and in ensuring public safety in a time of increasing public liability and litigation. Risk management is involved in the identification, evaluation, and treatment of the city's risk.

- 13.1 The city shall make diligent efforts to prevent or mitigate the loss of city assets and to reduce the city's exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.
- 13.2 When cost effective, the city shall manage its exposure to risk through self-insurance or through the purchase of traditional third-party insurance in the following areas: general liability, automobile liability, public officials' errors and omissions, police professional liability, and property loss.
- 13.3 When cost effective, the city will further control its exposure to risk through the use of "hold harmless" agreements in city contracts and by requiring contractors to carry liability insurance, including errors and omissions coverage for architectural, engineering, and other applicable professional firms.
- 13.4 Insurance reserves shall be maintained at a level which, together with any purchased insurance, will adequately indemnify the city's assets and its elected officials, officers and directors against loss. A regular study will be conducted for potential liability areas and shall be used as a basis for determining self-insurance reserves based on historical loss data. The city will strive to fully fund actual and estimated liabilities including reserves for incurred-but-not-reported (IBNR) claims.
- 13.5 The city will identify and disclose material contingent liabilities in the city's Comprehensive Annual Financial Report (CAFR).
- 13.6 Cost allocations to various funds will be based on an analysis of contributing factors.

Policy 14 Accounting, Auditing and Financial Reporting

Accounting, auditing and financial reporting form the informational infrastructure for public finance. Internal and external financial reports provide important information to the city's legislative body, management, citizens, investors and creditors.

- 14.1 The city will comply with accounting principles generally accepted in the United States (GAAP), as well as Generally Accepted Auditing Standards (GAAS) and Generally Accepted Governmental Auditing Standards (GAGAS) in its accounting and financial reporting, as contained in the following publications, as applicable:
 - a) Codification of Governmental Accounting and Financial Reporting Standards, issued by the Governmental Accounting Standard Board (GASB) as well as earlier standard setting boards.
 - b) Pronouncements of the Financial Accounting Standards Board, (FASB) issued prior to December 1, 1989.
 - c) Governmental Accounting, Auditing, and Financial Reporting (GAAFR), issued by the Government Finance Officers Association (GFOA) of the United States and Canada.
 - d) Financial Management Manual, prepared by the State of Colorado.
 - e) Audits of State and Local Governmental Units, an industry audit guide published by the American Institute of Certified Public Accounts (AICPA) and any applicable Statements of Position (SOPs) and Statements of Auditing Standards (SASs) issued by the AICPA.
 - f) Government Auditing Standards (also known as the Yellow Book), issued by the Controller General of the United States.
 - g) Uniform Guidance, issued by the U.S. Office of Management and Budget (OMB).
- 14.2 Monthly financial reports will be made available to all departments summarizing financial activity and comparing actual revenues and expenditures with budgeted amounts.
- 14.3 A system of internal accounting controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets, the proper recording of financial transactions of the city, and compliance with applicable laws and regulations.
- 14.4 In accordance with State law and City Charter requirements, a comprehensive financial audit, including an audit of federal grants according to the Single Audit Act and the OMB Uniform Guidance (if applicable), will be performed annually by an independent public accounting firm, with the objective of expressing an opinion on the city's financial statements. The city will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unmodified opinion from its auditors.
- 14.5 The city will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with the principles and guidelines established by the Government Finance Officers Association "Certificate of Achievement for Excellence in Financial Reporting" program. Staff will endeavor to provide the CAFR, the Single Audit, and the Management Letter to the City Council for a third quarter Council meeting each year for the preceding fiscal year or as required by the Colorado Revised Statutes or City Charter. Staff will endeavor to provide the CAFR to the Government Finance Officers Association by July 31 of each year for review in the Certificate program.
- 14.6 The city's Comprehensive Annual Financial Report (CAFR) will include the bond related on-going disclosure requirements and will fully disclose all significant events and financial and related issues. The city will provide the CAFR to the bond rating agencies, municipal bond insurers, national bond disclosure repositories and other interested parties.

Policy 15**Policy Review**

By their nature policies must change and evolve over time. As with any other policies, these financial policies should be subject to periodic review and revision.

- 15.1 The City Council will periodically review and affirm the financial policies contained in this document.

City Government Form and Structure

Form of Government

The municipal government provided by the city charter is a “council-manager” form of government, and shall not be changed except by charter convention. Pursuant to the provisions of this charter, and subject only to limitations imposed by the State Constitution, all powers of the city shall vest in an elective council.

Powers of the City

The city has all powers, functions, rights and privileges in the operation of a municipality, except those powers, functions, rights and privileges expressly forbidden to home rule municipal corporations and cities by the Constitution of the State of Colorado.

City Council

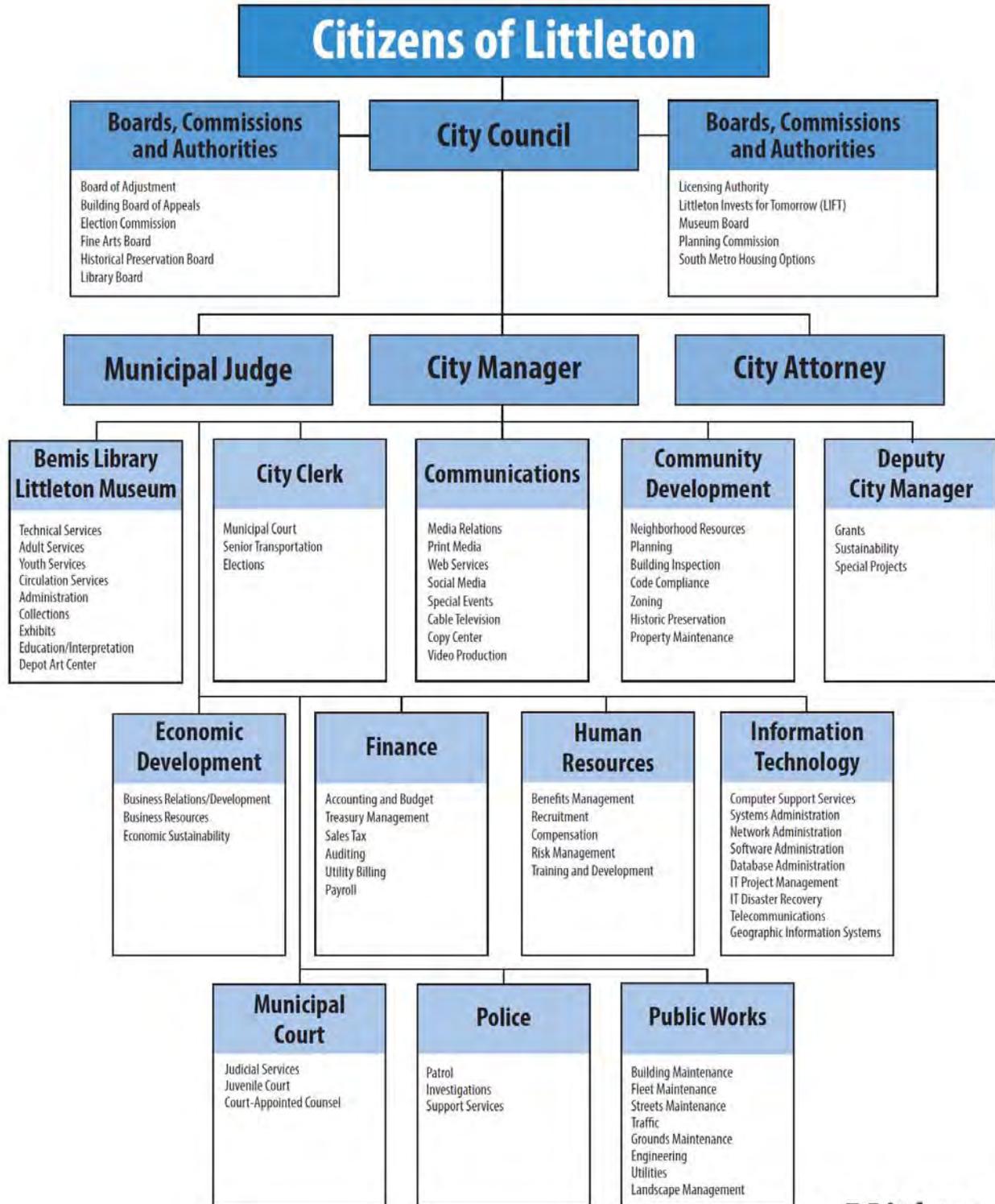
The authority of the city is vested in a council consisting of seven elected council members, four elected by district and three at-large. Members elect their own mayor and mayor pro tem.

City Manager

The city manager is the head of the administrative branch of the city government. The city manager is responsible to the council for the administration of the city. The city manager is appointed by the city council.

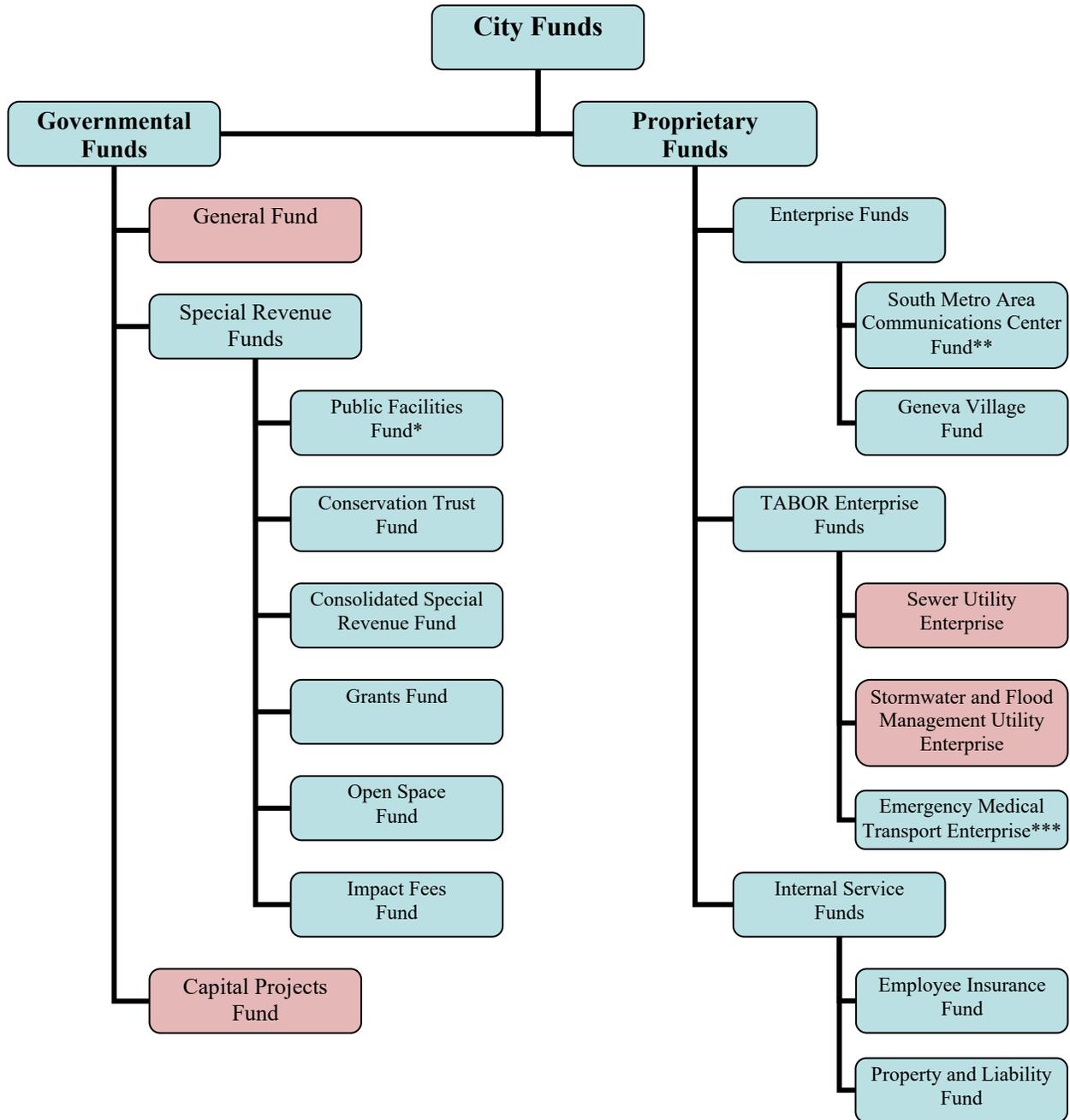
The city provides the following services as authorized by its charter: administration, finance, city attorney, planning and zoning, economic development, public safety (police), highway, street and building maintenance, sewer and storm drainage utilities, public housing, community transportation (free senior citizens transportation), culture and recreation, and municipal court services.

City Organizational Chart



City Funds Organizational Chart

(major funds marked in red)



* This fund was dissolved in 2016.
 ** This fund was dissolved in 2018.
 *** This fund will be dissolved at the end of 2019.

Note: This budget document does not include Littleton Invests for Tomorrow or the Littleton Colorado Municipal Building Authority as their budgets are not adopted or approved by the city.

City Department Funding Sources

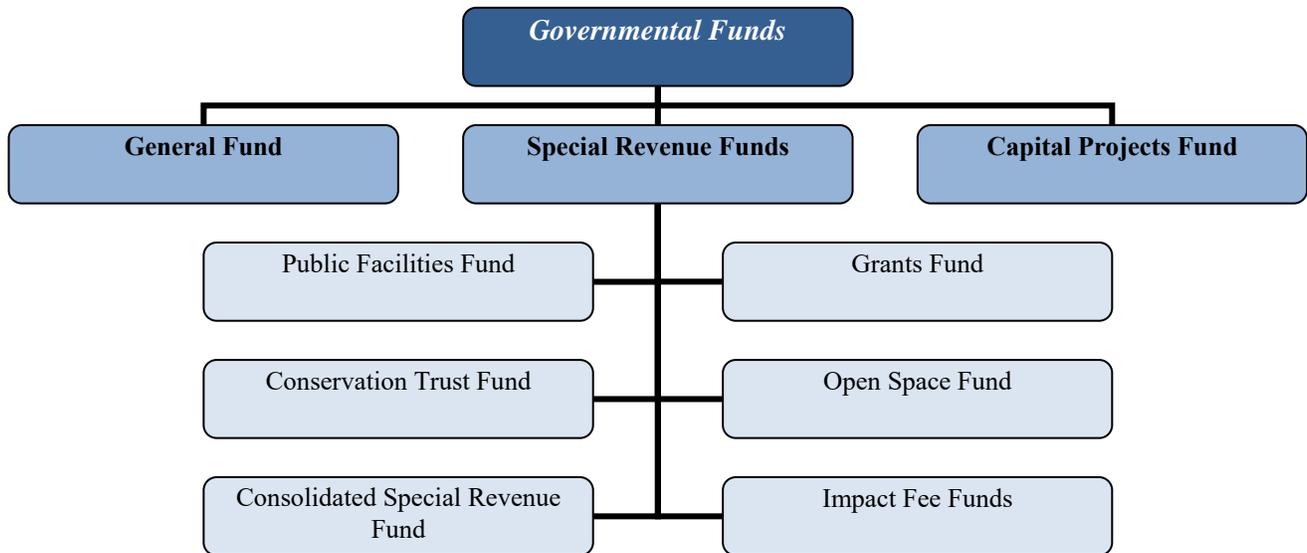
Department	Budgetary Division	General Fund	Capital Projects Fund	Non-Major Special Revenue Funds	Sewer Utility Fund	Storm-water Fund	Internal Service Funds
City Council	City Council	X					
Communications and Marketing	Communications & Marketing	X					
	PEG Funding			X			
City Attorney	City Attorney	X					
City Manager	City Manager	X					
	General Operations Parks, Recreation & Open Space	X		X			
Economic Development	Economic Development	X					
Finance	Finance	X					
Information Technology	Information Technology	X	X				
Human Resources	Human Resources	X					
	Risk Management						X
Municipal Court	Municipal Court	X					
City Clerk	City Clerk	X					
	Omnibus	X					
	Shopping Cart	X					
Police	Support Services	X	X	X			
	Patrol	X					
	Investigation	X					
	Forfeitures/Victim's Advocate	X		X			
	Defensive Driving			X			
Fire*	Fire, Dispatch and EMT						
Public Works	Engineering	X					
	Street Maintenance	X	X	X			
	Grounds Maintenance	X		X			
	Transportation Engineering	X					
	Building Maintenance	X	X	X			
	Fleet Maintenance	X	X				
	Sewer Utility/Storm Drainage					X	X
Community Development	Development Services	X					
	Planning/Neighborhood Resources	X					
	Code Enforcement	X					
Library and Museum Services	Library - Children	X					
	Adult and Senior Adult	X					
	Circulation	X					
	Technical Service	X					
	Overhead	X					
	Immigrant Resources	X		X			
	Museum - Collections	X					
	Interpretation	X					
	Exhibits	X					
	Farm Sites	X					
	Fine Arts Committee	X		X			
	Depot Operations	X					
	Gift Store	X					
	Capital Improvements				X		

* Fire services were previously funded from many funds including: General Fund, Capital Projects Fund, Consolidated Special Revenue Fund, Impact Fee Fund, Emergency Medical Transportation Fund and South Metro Communications Center Fund. Starting in 2020, all of these services will be provided by South Metro Fire Rescue.

City Fund Types and Descriptions

The city council adopts an annual budget for five fund types: General Fund, Special Revenue Funds, Capital Projects Fund, Enterprise Funds (some are denoted by the council under Colorado law as TABOR Enterprises) and Internal Service Funds. There are currently four major funds: General Fund, Capital Projects Fund, Sewer Utility Enterprise and Stormwater Drainage Enterprise. The Emergency Medical Transport Enterprise will be dissolved in 2019, but previously qualified as a major fund for the City.

Littleton Invests For Tomorrow (the city’s urban renewal authority) and the Littleton Colorado Municipal Building Authority approve their own budgets on a non-GAAP basis, which are not adopted or approved by the city and are not presented in this budget.



Governmental Funds

General Fund (Major Fund)

The General Fund is the city’s primary operating fund and is used to account for services typically associated with local governments, such as police, public works, planning, code enforcement, municipal court and economic development. The city also funds library and museum services from its general fund. In addition, the general fund includes support services for all other funds and departments such as City Council, City Attorney, Communications & Marketing, City Manager, Human Resources, Information Technology, Finance and City Clerk.

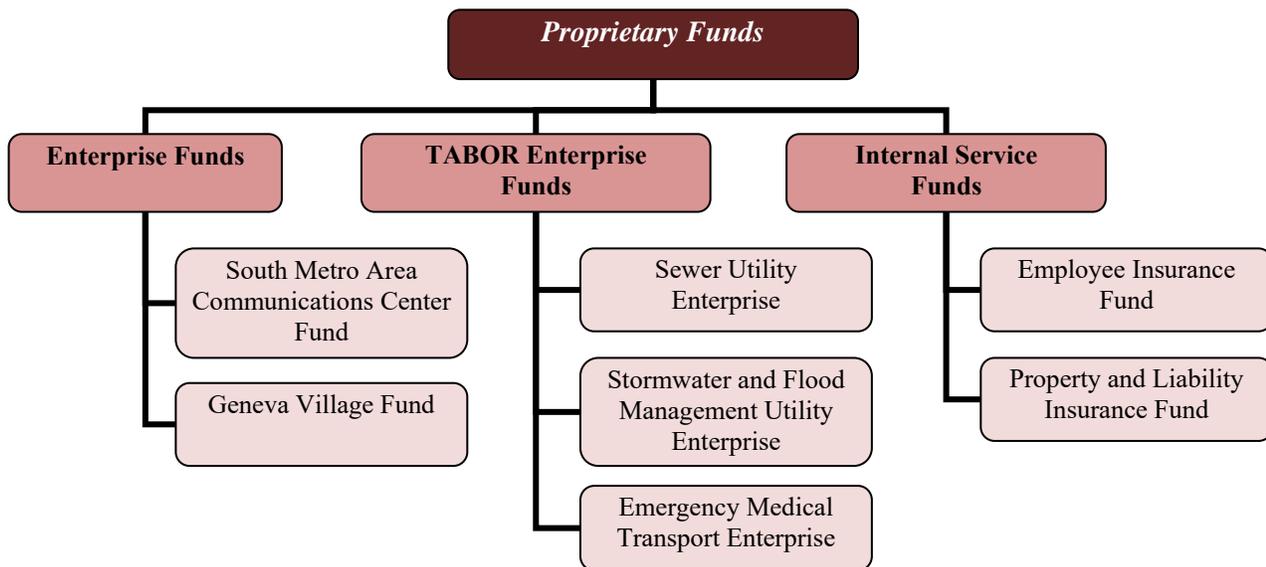
Capital Projects Fund (Major Fund)

The Capital Projects Fund accounts for financing, acquisition and construction of capital improvements and various special projects throughout the city. These special projects include public facilities, new street construction, parks and open space, information technology, public safety enhancements and cultural and recreational improvements.

Special Revenue Funds

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts) that are legally restricted to expenditures for a specific purpose.

1. Public Facilities Fund – This fund was dissolved at the end of 2016. Accounted for the acquisition of open space, other public facilities by the city for facilities and services needed to service a new development. Financing was provided by revenues paid by residential, commercial and industrial developers at the time a subdivision plat is approved for land development.
2. Conservation Trust Fund – Accounts for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. Financing is provided primarily by state lottery funds.
3. Consolidated Special Revenue Fund – Accounts for revenues and expenditures related to Cable TV PEG Fees, Defensive Driving, Littleton Victim Assistance and Law Enforcement and Littleton Fine Arts Center.
4. Grants Fund – Accounts for federal, state and local grants for specific projects and programs.
5. Open Space Fund – Accounts for the acquisition, development and maintenance of open space. Financing is provided by Jefferson and Arapahoe Counties open space funds.
6. Impact Fee Funds – Accounts for funds received from developers of new growth within the City. Funding is legally restricted to provide for capital improvements related to new growth.



Proprietary Funds

Enterprise Funds

Enterprise funds account for activities that are financed and operated in a manner similar to private-sector businesses – where the intent of the government is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government has decided that periodic determination of net income is appropriate for accountability purposes.

1. South Metro Area Communications Center Fund – Accounted for the fire communications operations for the City of Littleton, Littleton Fire Protection District, Highlands Ranch Metropolitan District and Cunningham Fire Protection District. Effective January 1, 2018, council transferred management of fire communications services to South Metro Fire Rescue. This fund was dissolved in 2018.
2. Geneva Village Fund – Accounts for the operations and maintenance of a retirement community of 28 garden level units consisting of 1 and 2 bedroom apartments. It provides a complex exclusively for those 55 years of age or older and has no income eligibility requirements. The fund is intended to be self-supportive, relying mainly on rental payments to finance operational costs.

TABOR Enterprises

The following are TABOR Enterprises pursuant to Article X, Section 20 of the Colorado State Constitution. The Littleton City Council acts as the governing body for these enterprises:

1. **Sewer Utility Enterprise (Major Fund)** – Accounts for sewer services to the residents of the city and several sewer districts located outside the city. The cities of Littleton and Englewood jointly own the South Platte Water Renewal Partners (SPWRP) treatment plant (formerly known as the Littleton/Englewood Wastewater Treatment Plant or Bi-City Joint Plant) located in Englewood. This treatment plant is operated by the City of Englewood under a joint supervisory committee. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service, billing and collection.
2. **Stormwater and Flood Management Utility Enterprise (Major Fund)** – Accounts for construction and maintenance of storm sewer facilities and detention ponds within the city limits. The fund is supported by service fees to landowners within the city and frequent matching funds from the Urban Drainage District. This fund is commonly referred to as the Stormwater Utility or the Storm Drainage Enterprise.
3. **Emergency Medical Transport Enterprise** – Accounted for fees charged for emergency transport service to local hospitals and care en route. The service was previously provided to residents of the city as well as the Littleton Fire Protection District and Highlands Ranch Metro District. Effective January 1, 2019, this service has been provided by South Metro Fire Rescue. The fund will be dissolved at the end of 2019.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, on a cost reimbursement basis.

1. **Employee Insurance Fund** – Accounts for contributions from the city and employees to provide health, life, accidental death and dismemberment, long-term disability, short-term disability, unemployment and workers' compensation insurance for all participating city employees.
2. **Property and Liability Insurance Fund** – Accounts for the costs of maintaining insurance for the city via retained liability plus premium payments for property and liability coverage. General and enterprise funds contribute to meet operating costs.

Basis of Budgeting

Basis of budgeting refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three main bases for budgeting: cash, modified accrual and accrual.

Cash Basis is the basis of accounting under which expenditures and revenues are recorded at the time when cash is exchanged. There are no adjustments to record expenditures in the fiscal period when the related goods or services are received. Also, no adjustments are made to record revenues in the fiscal period in which they are earned and collectible.

Modified Accrual Basis is the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

Accrual Basis is the basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Budgets for the General Fund, Special Revenue Funds, Capital Projects Fund and Internal Service Funds are adopted and presented on a basis consistent with generally accepted accounting principles (GAAP) which recommends using the modified accrual basis. The budgets for the enterprise funds and the TABOR Enterprises are adopted on a basis consistent with GAAP (which is the accrual basis) except that the bond proceeds are treated as other financing sources, capital outlay and debt service are treated as expenditures and depreciation and capital contributions are not budgeted.

The Comprehensive Annual Financial Report (CAFR) presents the City's audited financial information pursuant to Generally Accepted Accounting Principles (GAAP). Like the budget, the CAFR uses the modified accrual basis of accounting for reporting in the governmental funds. Proprietary funds are reported in the CAFR on an accrual basis.

2020 Policy Question Summary

PQ #	Description	Amount	Department(s)	Fund	PBB Program(s)	Approved?
1	Funding of post comprehensive plan strategic initiatives	\$ 500,000	City Manager and Public Works	General	City Strategic Planning & Development	Yes with Proviso
2	Revision of city codes	\$ 275,000	City Manager	General	Policy Creation	Yes
3	Building an Economic Model	\$ 81,770	Economic Development	General	Redevelopment/ Infill Development Planning & Programs	Yes
4	Funding for public opinion polling and public education to support ballot questions	\$ 50,000	City Manager	General	Long-Term Financial Planning	Yes
5	Hosting a city academy	\$ 10,000	City Manager	General	Public Information Event Sponsorship and Support	Yes
6	Increase to the annual Storm Drainage fee	Revenue - \$338,190	Public Works	Stormwater Utility Enterprise	Storm Sewer Maintenance; Storm Sewer Repair and Replacement	Yes
7	Increase for employee compensation and benefits	\$ 1,090,460	All	General	Compensation/ Classification	Yes
8	Increased cyber security and risk management measures	\$ 100,000	Information Technology	General	Security	Yes
9	One-time funding to assist the IT department with procurement, wireless/telecom expense management, financial and administrative functions	\$ 60,000	Information Technology	General	Purchasing - IT	Yes
10	Increase staffing levels for Court Clerks by 0.4 FTE	\$ 28,860	Municipal Court	General	Misdemeanor Court	Yes
11	Expanding the Police Department Co-Responder Program in partnership with AllHealth Network	\$ 61,490	Police	General	Police Co-Responder Program	Yes
12	Adding 1.0 FTE to the Police Department to add a Laboratory Technician	\$ 100,160	Police	General	Property/ Evidence/ Crime Scene Unit	Yes
13	Funding the Transportation Planner position for all of 2020, and making this position permanent thereafter	\$ 18,290	Public Works	General	Transportation Planning/ Regional TIP Management	Yes

2020 Policy Question Summary (continued)

PQ #	Description	Amount	Department(s)	Fund	PBB Program(s)	Approved?
14	Increased operations and maintenance of the sanitary sewer and storm sewer systems through funding 3.0 FTE Utility Operators	\$ 224,620	Public Works	Sewer and Storm Drainage	24/7 On-Call Emergency Response and Asset Management	Yes
15	Commission an art installation commemorating the history and service of Littleton Fire Rescue	\$ 50,000	Library & Museum Services	General	Fine Arts Board	Yes
16	Continuation of the Local Partnership Funding program	\$ 86,500	City Council	General	Local Partnership Funding	Yes
17	Construction and design of six projects to improve parks and recreation facilities in cooperation with South Suburban Parks and Recreation District and Arapahoe County Open Space	\$ 422,000	Open Space	Open Space	Inter-governmental Parks Management	Yes
18	Capital improvements at South Platte Park	\$ 181,500	Open Space	Open Space	Inter-governmental Parks Management	Yes

2020 Policy Questions

ENVISION LITTLETON

1. Does Council wish to fund post comprehensive plan strategic initiatives, potentially for Downtown and the Santa Fe River Corridor, under a budget proviso?

Location of Funding Request: General Fund – Account 01-130-7430– \$300,000 and 01-304-7430 - \$200,000

Related Council Objective: Comprehensive Plan (CP)

PBB Program: City Strategic Planning & Development

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2020 budget with a proviso requiring Council approval of the scope and deliverables of the project.

Council has committed to the Envision Littleton vision, comprehensive plan, and transportation master plan projects through 2019. This policy question allows for continuation of work with a potential focus on Downtown and potential market study focused on the Santa Fe River Corridor. The anticipated outcome of Envision Littleton is a series of next steps and potential projects/initiatives. The City Manager's Office has identified these potential projects:

- Downtown Mobility: Council identified Downtown as a priority in their 2019 Retreat and it is expected the Comprehensive Plan will echo this. The policy question presented includes a potential \$250,000 for the start of a Downtown Mobility Study, which will clarify and confirm needs of the area, allowing staff and council an informed platform from which to prioritize projects and resources to meet the most pressing and important needs.
- Santa Fe River Corridor: Council also identified this area as a priority during their 2019 Retreat and has directed staff to begin work in this area in 2019. A likely recommendation of the current work is a market analysis of the corridor, estimated at \$50,000.
- Transportation Engineering Design Standards (TEDS): Identified as a post-Transportation Master Plan (TMP) project, the TEDS are a tool utilized by engineering and planning to assure capital infrastructure quality, extent and context sensitive implementation. These standards inform the selection and execution of transportation projects for both development and city projects, they assure consistent implementation of standards to create a mobile, safe and high quality city. This project was previously funded and has twice been halted over the past two years due to lack of staff resources to support consultant work. This request is reappropriation of previously approved funds (\$130,000) and additional funding for compiling metrics to evaluate the City's progress toward the goals and objectives of the TMP. Any additional funding remaining will go toward critical corridor studies (estimated at \$75,000 each).

2. Does council support revising city codes, starting with development codes, to align with the Comprehensive and Transportation Master Plans?

Location of Funding Request: General Fund – Account 01-130-7430– \$275,000 2020 Request (full project cost 2020-2021 is \$339,000)

Related Council Objective: Code Updates

PBB Program: Policy Creation

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2020 budget.

Revision of city codes, starting with development codes, is an implementation of the Comprehensive Plan. The Envision Littleton Vision and Comprehensive Plan will have set direction for the City; however, the high level policy and value decisions need to be implemented into how Littleton operates by updating the code to align with the Envision work. Council has stated a desire to ensure planning efforts are followed through on, implemented, and used. This project represents an implementation of the Comprehensive Plan and, if eliminated or delayed, will undermine the work of Envision Littleton. If this policy question is approved, the 2021 Budget will include \$64,000 to complete the project.

3. Does Council support contracting with Economic & Planning Systems (EPS) to build an Economic Model as included in the 2019-2020 Council Work Plan?

Location of Funding Request: General Fund – Account 01-140-7430– \$81,770

Related Council Objective: Economic Strategic Plan

PBB Program: Redevelopment/Infill Development Planning & Programs

Quartile: 2-More aligned

Council Direction: Council supported this request in the 2020 budget.

As the remaining vacant land in the city builds out, what remains is redevelopment and infill development. This coupled with outcomes and directives related to Envision Littleton and the Comprehensive Plan and Transportation Master Plan requires complex economic modeling to determine financial sustainability and data driven analysis for future land use proposals. The resulting economic model will inform the Economic Strategic Plan and economic analysis of upcoming re-zone requests. The outcomes and directives related to Envision Littleton and the Comprehensive Plan and Transportation Master Plan need to be carefully analyzed to determine financial requirements. Future land use determinations need to be made based on financial viability. The Economic Model will provide the details required for building an Economic Strategic Plan including fiscal impact analysis, long-term fiscal health analysis, funding and financing strategies, and retail market analysis.

Delaying or eliminating Economic Modeling will mean the city will continue to make land use decisions without a full understanding of the service costs or revenue potential.

4. If council wishes to pursue one or more ballot questions in 2020, does council support funding for public opinion polling and public education to support the ballot question(s)?

Location of Funding Request: General Fund – Account 01-130-7430– \$50,000

Related Council Objective: Identify and assess opportunities for funding for capital needs

PBB Program: Long-Term Financial Planning

Quartile: 1-Most Aligned

Council Direction: Council supported this request in the 2020 budget.

Council has discussed potential ballot questions for 2020 including sales tax, amending the Charter regarding City Manager severance, and direct elect mayor. If council wishes to pursue a ballot question for 2020, polling will be important to determine citizen interest and temperament towards the question and subsequent education will be important to ensure the citizenry is informed about the question. Ballot questions without polling may not align with the current desires of the citizenry, putting them at a disadvantage from the start. Without education on the subject, voters may not fully understand the question before them and potential impact on their city.

5. Does council support adding a program to host a city academy?

Location of Funding Request: General Fund – 01-174-7430 - \$10,000

Related Council Objective: Evaluate and prioritize existing programs and services for efficient and effective use of resources.

PBB Program: Public Information Event Sponsorship and Support

Quartile: 2-More aligned

Council Direction: Council supported this request in the 2020 budget.

Littleton has a long history of educating and engaging its citizens. Often supported by outside nonprofits and civic organizations, there is now an opportunity to build on the legacy of the potentially discontinued Littleton Leadership Academy. While most cities focus on planning academies or police citizen academies, Littleton has the chance to create a unique program to both educate and engage our citizens through a seven week evening program. Given the flurry of activity currently underway at the City, there are a number of iconic projects and initiatives that would benefit from true citizen engagement and understanding. While many graduates may serve as ambassadors for the City, all will be able to communicate the complexities of the City and take on the role of co-collaborator for the City. In addition to building on the Littleton Leadership Academy, this will also build on the City's current Envision Littleton Community Coordinating Committee. This request assumes 25 attendees for a once per year seven-week course. Human Resources will handle the coordination of this new program in the first year and revisit in 2021. If the request is not approved, the city is left without a resource for educating the citizenry and preparing individuals for service on boards and commissions. As an example, the city currently has council members, as well as Authorities, Boards, and/or Commission members who are currently or were formerly part of the Littleton Leadership Academy and joined their respective group with a base of knowledge regarding the city, including history, services, structure, and how it connects into the community and surrounding governmental environments.

6. Does council support an increase to the annual Storm Drainage fee of \$13.64 annually for single-family customers (and a corresponding percentage increase for other rate classes)?

Location of Funding Request: Storm Drainage Utility

Related Council Objective: Evaluate existing fees for service and determine opportunity to match cost versus revenue for all funds.

PBB Program: Storm Sewer Maintenance; Storm Sewer Repair and Replacement

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2020 budget.

Fees are charged for operations, maintenance and repairs of the storm drainage system. Fees charged should be commensurate with the services being provided. Usually, the fee amount is intended to recapture the cost of providing the service. The City is continuing the review of Storm Drainage fees to better align revenues with the cost of service. The 2020 rate increase of \$13.64 (from \$34.09 in 2019 to \$47.73 in 2020) will result in \$338,190 additional revenue. A rate study is planned and budgeted for 2020 which will result in a formal recommendation for a rate structure to ensure adequate funding for long-term financial needs. However, upon a cursory survey of Metro area municipalities, the Storm Drainage fee in Littleton is nearly \$60 below the average annual service charge for storm drainage. Surveyed communities included: Lakewood, Arvada, Aurora, Loveland, Longmont, Fort Collins and two sanitation districts (Centennial Water and Sanitation and Southeast Metro Stormwater Authority). In order to begin some much needed system replacement and repairs in 2020, staff recommends a three-year phased in approach to bring storm drainage fees more in line with metro-area comparatives. The plan will be re-evaluated in 2020 upon completion of the storm fee rate study. If the request is not approved, the city is left without the necessary resources for replacement of failing infrastructure and emergency repairs to existing assets. The cash balance of the Storm Drainage Utility is not sufficient to cover the annual shortfall of revenue available to pay the operating and maintenance expenses of the fund.

GOOD GOVERNANCE

7. Does council support a \$1,090,460 increase for employee compensation and benefits for 2020?

Location of Funding Request: General Fund – Allocated to all departments within the fund

Related Council Objective: Evaluate and prioritize existing programs and services and effective use of resources.

PBB Program: Compensation/Classification

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2020.

In 2019 Council and the CMO determined that as an organization we would have a pay philosophy of paying at the market. Market is data driven and defensible. This market strategy empowers Littleton with the tools to strive to become an employer of choice. However, this strategy is not only an attraction strategy but also a retention strategy. By working towards this goal we will continue to accomplish a reduction in turnover, gain greater engagement from the workforce and increase our talent pool when seeking new employees. The Vision, Mission and Values project is a large component to accomplish this goal. Equally important, Total Compensation is a critical piece of becoming an employer of choice. Through the work that was accomplished in 2019 we were able to bring all employees to market and redefine our philosophy to pay at market. This is an innovative approach to valuing our employees that is not replicated anywhere else in the metro area. In order to maintain our market philosophy and continue to demonstrate the value our employees have within our organization, this policy question is paramount. The total value of this policy question encompasses our commitments that were finalized within the Police Agreement for sworn officers and the total compensation package for general government employees. Within this policy question HR is asking for the following:

- 3% to keep our pay ranges and employees at the market. When we look at market data the average market trend is 3% for 2020. However, for Littleton, we are seeing a spectrum of 3%-16% for individual classifications. The cost of a 3% market increase is \$375,320.
- 1% in one time money for High Performance incentives. High Performance incentives are paid out as one-time incentive to the employee. As we have a market philosophy, rewarding high performers is essential in retaining the high performers of our organization. The cost of the one-time high performer increase is \$185,460.
- 4% market increase for police employees covered under the two-year agreement completed September 2018. The total cost of this pay increase is \$532,380.
- The 01-600-6192 line item includes a decrease for vacancy savings of \$350,000 and educational benefits of \$40,000 (moved from the HR department beginning in 2020.)

Nationally health premium increases are averaging 5-7% while the City's employees will not see any increase to their health premiums. The 2020 budget has a slight decrease in health expenses. We continue to work hard at controlling and reducing our experience ratings through education, reward programs and early prevention.

The Denver-Boulder market remains one of the strongest in the nation, with 3.5% unemployment, which is 0.5% higher than last year. Littleton is currently trending at 2.5% unemployment. This is lower than last year. This data reflects an incredibly tight labor market for all positions. A market this tight forces applicants to strongly consider total compensation, culture and ability to have a career path with any given employer. By having a strong market philosophy we lead the way in Total Compensation and position Littleton to be an employer of choice. Littleton's average attrition (which includes both voluntary and involuntary) for the past five years is 18.25%. This is high and we have all felt the impact of attrition within our organization. Prior to implementing the new pay and classification in April 2019, we were on target to hit 23% attrition in 2019. However, since April our attrition has dropped and remained low. We are now on target to be at about 14% attrition for 2019. The number of employees leaving our organization has decreased by 46% since the implementation of our pay at market philosophy. Additionally, Governor Polis signed into law Senate Bill 85 known as the Equal Pay Act. In this act, our organization will have requirements to monitor and eliminate pay gaps. Our pay at market philosophy greatly reduces our risk in regards to these new requirements. It also sends a strong message that Littleton does not tolerate or operate under any type of discriminatory practices. Delaying or eliminating would hinder our ability to meet our stated philosophy of paying at the market. This will have a trickle impact to retention and attraction. This impacts ability to get work completed, capacity issues, and time spent training new employees. The cost of turnover is incredibly costly. Additionally, City Leadership has invested significant time in communication on why the City has taken on this philosophic approach to compensation and the meaning it has in terms of valuing the employee. Should we fail to fund this philosophy in year two, it will be incredibly detrimental to the trust the employees have with city leadership and will have an impact on employees' decisions to stay in our employment. One employee in an e-mail to HR on July 15, 2019 said, "I wanted to say I appreciate the city's direction, and investment in employees is noticed and appreciated. Not only evaluating our job descriptions and salaries, which is truly an added benefit. I just

wanted you to know the changes and improvements are paying off or at least kept me from what would have been an easy decision to leave, but became a very difficult decision. I feel tracking the people who didn't leave because of the HR improvements is hard without feedback. I believe the changes coming from HR helped drive the positive results I am feeling.”

8. Does Council support investing to increase cyber security and risk management measures for the City?

Location of Funding Request: General Fund – Account 01-160-7430 – \$100,000

Related Council Objective: Evaluate and prioritize existing programs and services and effective use of resources

PBB Program: Security

Quartile: 2-More aligned

Council Direction: Council supported this request in the 2020 budget.

If the request is approved, IT will issue a Request for Qualifications (RFQ) and/or a Request for Proposal (RFP) for the purpose of identifying a hosted Disaster Recovery (DR) solution, including a managed service to perform an annual DR test, create a DR run book and Business Continuity Plan (BCP) for response, and to assist in restoring our environment in the event a disaster (technological, natural, or manmade) occurs that will follow a City-defined Response Time Objective (RTO) and Recovery Point Objective (RPO) for applications. Also included in this ask are a request for a security risk assessment and penetration test. Cybercrime is a significant threat to businesses of all sizes, with local governments becoming more and more targeted given the dependence on technology and data to conduct daily operations. Investing in cybersecurity to protect our operations and data from malicious cyber-criminals and hackers, as well as training our employees to be cybersecurity-conscious, and developing infrastructure and a plan to respond to an event isn't just desirable; it's absolutely essential to maximize resistance against threats. Cybersecurity is not a finite problem that can be solved, but rather an ongoing process and investment. No matter how fortified we may be, hackers, much like water, will find the cracks in the wall. Employees need to be regularly trained to recognize potential threats. Cybersecurity efforts have to focus on risk management, not risk mitigation, and include holding everyone accountable to make security part of their daily job responsibility. A recent phishing exercise showed that 1 in 5 of our employees clicked on spoofed email links. Had the links been real, the consequences could have been catastrophic- including monetary losses, loss of data and ability to do business, and damage to our City's reputation and loss of trust from our citizens. It is not a matter of if we will get attacked or if an employee will accidentally click a link; it is a matter of when. Investing in cyber security and risk management to respond to an event is critical to our ability to serve our citizens. We need to take all necessary precautions to avoid being the next news headline (Baltimore, Riviera, Leeds, Atlanta to name a few...). With the current threat environment, some statistics recommend investing 15-20 percent of annual IT budget on security measures when taking into consideration the current cybersecurity risks that face both large and small organizations. Saving money today is not worth the price tag tomorrow.

9. Does Council support one-time funding to assist the IT department with procurement, wireless /telecom expense management, financial and administrative functions?

Location of Funding Request: General Fund – Misc personnel accounts in IT department (01-160-6xxx) – \$60,000

Related Council Objective: Evaluate and prioritize existing programs and services and effective use of resources

PBB Program: Purchasing - IT

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2020 budget.

IT procures a significant amount of hardware, software, and peripherals across the City and is also responsible for providing and managing telecommunications. Significant savings/cost avoidance can be achieved with a resource dedicated to finding the best product/service for the price, negotiating pricing and terms, renegotiating renewals, managing goods and services to ensure we getting what we pay for and not paying if we don't, as well as helping other departments with these functions, specifically around hardware, software, print, and telecom. Funding for a 1.0 FTE was requested through the department director screening process, but it was determined that the five-year fiscally constrained plan could not support another full-time employee under the current constraints. This request provides funding for the crucial IT purchasing functions for a period of one year while IT and Finance work together to develop a more long-term solution to this issue as well as other procurement needs within the City.

10. Does Council support increasing the existing staffing levels for Court Clerks by 0.4 FTE?

Location of Funding Request: General Fund – Misc personnel accounts in Court department (01-173-6xxx) – \$28,860

Related Council Objective: Evaluate and prioritize existing programs and services and effective use of resources

PBB Program: Misdemeanor Court

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2020 budget.

The Municipal Court is requesting funding to change the part-time Court Clerk position to full-time (currently budgeted at 0.6 FTE). A current workload assessment was completed to evaluate the last 3 years caseload and deemed this necessary in order to process the 10,000 cases that are filed through the Municipal Court. The workload assessment revealed that there is a need for additional resources due to the weight of current Domestic Violence cases, Protection Orders, Warrants, and Probation services that are required with our current criminal docket. There were 123 Domestic Violence cases in 2017 and 126 in 2018. The criminal, traffic, and parking combined caseload in the last 2 years averaged 9,722 total cases. Currently, in 2019 we have 5,167 cases from January through June. At the same rate we will have over 10,300 cases in 2019. The weighted caseload model provided by Colorado State Courts suggests that 346 criminal cases can be processed by one court clerk in a year. This established available work time as related to case processing and included customer service time on the phone and in person. This also accounted for relief factor and the ability for the employee to utilize paid time off and not eliminate necessary court coverage. With this weighted model traffic cases (30% weight) and parking citations (5% weight) were weighted lower and take a smaller percentage of time. Overall, the staffing came in at 7.26 clerks needed to complete the 9,722 average caseload. Currently, the court is budgeted at a staffing level of 3.6 clerks. In 2020, we expect to see an increase in our traffic docket of over 500 additional citations with LPD fully staffing their traffic team. Delay will result in the inability to complete the necessary Colorado Crime Information Center requirements to verify Warrants and Protection Orders. As well as continually update and amend Domestic Violence Protection Orders and Supervised Probation Reports. These areas require uninterrupted time to process. The current increase in 2019 to create access to the public 5 days per week eliminated uninterrupted time for the clerks. Another continued consequence is the inability to dispose of cases, collect overdue payments, distribute restitution to victims, and seal/expunge cases in a timely manner. Currently these tasks are extremely delayed due to time constraints of the current inadequate staffing.

11. Does Council support expanding the Police Department Co-Responder Program in partnership with AllHealth Network?

Location of Funding Request: General Fund – Account 01-201-7430– \$61,490

Related Council Objective: Evaluate and prioritize existing programs and services and effective use of resources

PBB Program: Police Co-Responder Program

Quartile: 2- More aligned

Council Direction: Council supported this request in the 2020 budget.

The police department seeks to expand the weekly hours for the on-site Co-Responder Program's licensed behavioral health professional and off-site support staff. Currently the Co-Responder is on-site with Littleton officers 16 hours per week. AllHealth Network covers the entire cost for the 16 hours of Co-Responder coverage for our agency through a grant which they manage. The police department wishes to expand the Co-Responder program an additional 24 hours per week (40 total) at a cost of \$61,490 to the department. The funding request includes an additional 24 hours per week of on-site Co-Responder coverage, as well as off-site support of 4 hours per week for a Care Navigator, Case Manager, and 3 hours per week for the CIT Team Lead. The Police Department currently participates in a collaborative partnership with AllHealth Network known as the Co-Responder Program (CRP). The CRP pairs licensed behavioral health professionals and resources with law enforcement to identify individuals who need connection to mental health and substance abuse services. The Co-Responder rides along with officers, or is immediately available, to respond to safe areas to assess mental health crises on site and provide immediate access to mental health and substance use services. On average, the estimated cost savings to the community will be approximately \$350,000 per year when using the AllHealth Network CRP team. Some ways that a CRP saves costs include reduced transports by Fire/EMS and law enforcement, reduced cautionary admissions to a hospital ER, and reduced calls from high utilizers due to immediate service connection with mental health and substance use resources. Having the right resources at the right time available to citizens is not only good for the community, but has been found to increase job satisfaction of Patrol staff. There is evidence that having a mental health professional on scene for the right individuals may reduce the use of force (and therefore liability) as well as the number of arrests for mental health, substance use, or homeless related situations. The average full-time Co-Responder will contact approximately 60 individuals per month. There has been found to be a reduction in mental health calls for service in departments that participate in CRPs, thereby freeing police resources to address other community needs. If this funding request is delayed or eliminated, the Co-Responder Program would maintain its current service level, provided AllHealth continues to receive their grant funding which provides the 16 hours per week. Police officers will continue to complete Crisis Intervention Team (CIT) referrals on all mental health

calls; however, immediate access to services will be limited and most clients will be subject to delayed follow-up contact by AllHealth. This will result in less effective access to needed services and ultimately to more time spent on follow-up and repeat calls for service by officers.

12. Does Council support adding 1.0 FTE to the Police Department to add a Laboratory Technician?

Location of Funding Request: General Fund – Misc personnel accounts in Police department (01-204-6xxx) – \$100,160

Related Council Objective: Evaluate and prioritize existing programs and services and effective use of resources

PBB Program: Property/Evidence/Crime Scene Unit

Quartile: 2-More aligned

Council Direction: Council supported this request in the 2020 budget.

The Police Department requests funding to add 1.0 FTE for a third Laboratory Technician (Lab Tech.). This position is responsible for multiple roles related to criminal investigations and property/evidence management including: crime scene processing, laboratory processing, evidence intake and management, property room management, and providing courtroom testimony. The PD currently has 2 full time Lab Techs who are responsible for the myriad of duties related to property/evidence management and evidence collection and processing. One of the primary responsibilities of the Lab Techs is the documentation and collection of evidence at crime scenes. This responsibility requires the department have one Lab Tech on-call every day of the year during non-duty hours; as a result, the current two Lab Techs are on-call two weeks of every month. While on-call, the Lab Techs are required to remain available to immediately respond to a call out at any time of the day or night. This exceedingly demanding on-call schedule obviously puts a great deal of pressure on our employees, negatively impacting their quality of life. The PD had successfully partnered with the Greenwood Village Police Department since 2015 in a reciprocal agreement to "share" crime scene response personnel. This allowed for the effect of "doubling" our on-call personnel, cutting their on-call responsibilities to one week per month. Unfortunately, the GVPD ended the agreement earlier this year due to their own internal workload demands, specifically property and evidence management. No other nearby agencies are able to enter into a similar agreement at this time due to their own internal responsibilities or lack of available personnel. Property/Evidence management is undoubtedly the most time-intensive duty for our Lab Techs. The PD Property/Evidence room currently holds approximately 25,000 items with that number expected to grow by approximately 1,800 items each year. A major challenge for our personnel is the disposition of property and evidence no longer needed to be retained. The process to identify what evidence/property can be disposed of is lengthy and complicated, requiring thorough case disposition research with multiple District Attorney's Offices. Current statistics indicate property disposition duties require in excess of 645 hours of initial research time just to maintain current storage levels. That is 16 full weeks, or 1/3 of a full time employee's available work hours, just for research. That does not include multiple additional steps necessary for the legal release or destruction of what is no longer needed. Lab Techs also log all incoming evidence/property collected daily by sworn personnel into the Property/Evidence Room, ranging from few to up to 100 items at a time. The property management responsibilities will become more complicated and time-intensive as Colorado's Extreme Risk Protection Order (ERPO) law goes into effect this summer. The ERPO places numerous demands on law enforcement relating to the seizure and storage of weapons related to ERPO's. The ERPO requirements include specific time requirements for law enforcement agencies concerning seizure, storage, and release or transfer of weapons. LPD Lab Techs will play a significant role in the department's compliance with ERPO statutes. In addition to property/evidence management, LPD Lab Techs must process items for forensic evidence, package and transport items to outside laboratories for more detailed examination, and provide court testimony. The Lab Techs must also obtain and retain several certifications as part of their job responsibilities. These certifications require off-site training which takes them away from their primary duties. Factor in time off for sickness, holidays, and vacation leave and it is clear the PD lacks the capacity to fully carry out the responsibilities of the Lab Techs without adding personnel. Leadership has explored the idea of utilizing civilian volunteers to assist with Property/Evidence management but believes the security requirements related to the chain of custody are too stringent to make the use of volunteers practical. In addition, utilization of volunteers will not alleviate the demanding on-call schedule of the 2 Lab Techs. The new law taking effect in 2020 related to Extreme Risk Protection Orders will potentially add significant property management responsibilities to the existing Lab Techs due to the legislatively mandated storage and return of firearms from/to subjects to these protection orders. The crime scene and property/evidence needs of the PD are growing each year. Due to the loss of a reciprocal agreement with the GVPD, the PD is now in need of adding a Laboratory Technician to adequately address the service demand and primary responsibilities. Delay or elimination of this request will result in the continued stress of an unreasonable on-call schedule for the current Lab Techs, possibly resulting in the loss of highly trained personnel. It will also result in the continued increase in incoming versus outgoing property and evidence into the LPD Property/Evidence Room, ultimately resulting in a lack of capacity for future needs.

13. Does Council support funding the Transportation Planner position for all of 2020, and making this position permanent thereafter?

Location of Funding Request: General Fund – Misc personnel accounts in Public Works department (01-304-6xxx) – \$18,290 in 2020 and \$112,020 annually thereafter

Related Council Objective: Transportation Master Plan (TMP)

PBB Program: Transportation Planning/Regional TIP Management

Quartile: 1- Most Aligned

Council Direction: Council supported this request in the 2020 budget.

The Transportation Planner position was a two-year termed position granted by Council on August 7, 2018. This position was filled on November 5, 2018, and therefore is funded through November 5, 2020. The Public Works Department seeks to fund this position for the remainder of 2020, and make this a permanent position thereafter. The Transportation Planner has been integral in securing over \$10 million in transportation related grants in the first 6 months of employment, and in continuing to actively pursue additional grant opportunities. This employee is taking the lead on development and implementation of the ADA Transition Plan, has been a key resource on development of the Transportation Master Plan, and is actively building relationships with regional partners. Community engagement of transportation and traffic issues continues to be an important topic. Developing and maintaining protocols, standards, engagement platforms, and a database of issues, as well as responding to concerns in a timely manner requires a great deal of staff time, and this position is key in leading these efforts. This position will also be valuable in staffing the newly created Transportation & Mobility Board and will be critical into the future as a champion for implementation of the Transportation Master Plan. All of the projects listed above are new initiatives that did not exist prior to 2018. If the Transportation Planner is not funded beyond November 5, 2020, there will be inadequate staff resources to effectively manage these projects, all of which are on the Council's 2019 Work Plan.

14. Does Council support increased operations and maintenance of the sanitary sewer and storm sewer systems through funding 3.0 FTE Utility Operators (one Level 3 Operator and two Level 1 Operators)?

Location of Funding Request: Sewer and Storm Drainage Funds – Misc personnel accounts (41-311-6xxx and 42-131-6xxx) – total increase of \$224,620

Related Council Objective: Identify, assess, and prioritize long-term capital needs.

PBB Program: 24/7 On-Call Emergency Response and Asset Management

Quartile: 1- Most Aligned

Council Direction: Council supported this request in the 2020 budget.

The Utilities Division of Public Works is currently staffed by one Utilities Operations Supervisor, one Senior Utility Operator, one Utility Operator I, and two Temporary Seasonal Workers during the summer months. Because of aging infrastructure and increased responsibilities the Utilities Division is unable to keep up with maintenance goals for the system. This has put staff into a reactive position, inhibiting its ability to engage in preventive maintenance tasks such as regular closed-circuit television (CCTV) inspections of the system. If it were able to conduct these inspections, the staff would have the potential to increase its level of service by addressing issues before they become a problem. Hiring three utility operators will provide the workforce necessary to take a strategic and proactive approach to collection system maintenance and inspection. During the majority of the year, with only three staff, the Utilities Division is only able to deploy one crew to perform maintenance on the system. For safety reasons, it is best to operate each truck with a minimum of two people. In addition to their full time duties, the Utility Operators must fill the On-Call rotation to respond to any situations that occur outside of normal business hours. Additional staff will increase the pool of employees available for the on-call rotation. Effective succession planning is critical to this division. Of the three full time staff, two have more than forty years of experience working for the City and both will be of retirement age within the next three years. An additional goal of hiring extra staff is for them to learn from senior staff and create continuity within the organization as potential retirements occur in the years to come. Furthermore, the addition of utility operators will help to prevent loss of institutional knowledge that occurs because of retirement. Both employees with impending retirements hold Class 4 Wastewater Facility Operator Certificates. By state statute, the City is required to have a minimum of one Class 4 operator on staff, known as an "Operator in Charge". The third employee is currently a Class 1 operator. Each level increase requires an additional one year of experience working under an Operator in Charge, and successful passage of an examination. This employee is anticipated to reach a Class 4 by the time retirements ensue. In addition to this employee's growth, hiring another senior operator is valuable for adequate workload coverage and knowledge sharing. There are several industry standard Performance Metrics to measure our performance and staffing levels. The guidance provided under the Loss Control Standards by the City's insurance carrier, CIRSA, recommends that the entire public sewer system be cleaned on at least 3- year cycle. Historically, the Utilities Division has been achieving this goal, but falling behind on other critical tasks. Rehabilitate 1-2% of the sanitary sewer system every year. The city has 128 miles of sanitary sewer. A 2% goal would equate to 2.5 miles of rehabilitation per year.

Historically, we have been averaging around 1.1 miles per year. This is a contracted service, but the project is jointly managed by the operations and engineering personnel. An APWA staffing metric recommends 25-40 miles of main per employee. The city has 128 of sanitary sewer pipes and 48 miles of storm sewer pipes. With a total of 176 miles of pipes, this would require between 5 and 7 employees. Industry best practices recommend televising 7-8 % of the system every year. With 176 miles of pipes, the performance standard would equate to approximately 13 miles per year. Historically staff has only been able to achieve 3.8 miles per year. Industry best practices recommend inspecting 15% of manholes annually. Between both sanitary and storm sewer systems, the city has over 5500 manholes and inlets. The performance standard would equate to 825 manhole inspections per year. Historically staff has inspected approximately 500 manholes per year. In addition to the personnel request, this Policy Question includes the replacement of two existing vehicles and request for one new vehicle. The existing Vactor would be replaced due to age and anticipated increased usage by supplemental staff (\$350,000). The Dump Body Truck would be replaced with a slightly larger size (\$70,000). One new crew cab pickup is requested to support transport of new staff (\$30,000). Consideration was given to outsourcing these services. Based on staff's research, the industry is already backlogged with this type of work, and a contracted service would still require some level of staff oversight. Significant efficiencies are realized by utility maintenance services being in-house, as well as the ability to use this staff for other projects that require personnel supplementation, such as snow removal operations. These positions would be funded approximately 70% from the Sewer Utility Enterprise and 30% from the Storm Drainage Enterprise, according to the anticipated workload for these positions. If the additional Utility Operators are not funded in 2020, there will be inadequate staff resources to maintain the city's sanitary sewer and storm sewer utility systems. This could potentially result in a risk of sewer backups in private property, and risk of local flooding issues.

15. Does Council support directing the Fine Arts Board to commission an art installation commemorating the history and service of Littleton Fire Rescue?

Location of Funding Request: General Fund– Account 01-565-7461 Proj. 1085 – \$50,000

Related Council Objective: Evaluate and prioritize existing programs and services and effective use of resources.

PBB Program: Fine Arts Board

Quartile: 3 – Less aligned

Council Direction: Council supported this request in the 2020 budget.

Until its integration into South Metro Fire Rescue in 2019, Littleton Fire Rescue served the Littleton community with distinction for over 100 years. Originally created as the John G. Lilley Hook & Ladder Company, a volunteer fire service, in 1890, the organization evolved over the years into the Littleton Hose Company #1 and #2, the professional Littleton Fire Department, and finally Littleton Fire Rescue. Pioneering many notable services, including the state's first paramedic units, it is estimated that LFR has saved thousands of lives and prevented millions of dollars in property damage during its long history. This commemoration would recognize the record of service provided by LFR to the Littleton community. If the request is approved, the Fine Arts Board and Museum staff will issue a Request for Qualifications (RFQ) and/or a Request for Proposal (RFP) for the purpose of commissioning an art installation which commemorates the history and service of Littleton Fire Rescue, with a timeline, location, and final budget to be determined.

16. Does Council support continuation of the Local Partnership Funding program and, if so, at what level?

Location of Funding Request: General Fund – Account– 01-100-7462 \$86,500

Related Council Objective: Evaluate and prioritize existing programs and services and effective use of resources

PBB Program: Local Partnership Funding

Quartile: 4-Least Aligned

Council Direction: Council supported this request in the 2020 budget at a revised amount of \$65,000.

Council has historically provided funding in the form of donations and sponsorships from the General Fund to several local partners which serve Littleton residents. For the 2020 budget, the program received 23 applications requesting \$159,000 in funding and an estimated \$55,000 in in-kind services. Staff has budgeted \$86,500 in local partnership funding; slightly more than the amount awarded in the 2019 Budget. The application process is competitive and applicants are forewarned that funding is not guaranteed and may not be available in future years. Some organizations may rely heavily upon city funds and could be negatively affected should council choose not to fund at historic levels.

17. Does Council wish to address construction and design on six projects to improve parks and recreation facilities in cooperation with South Suburban Parks and Recreation District and Arapahoe County Open Space?

Location of Funding Request: Open Space Fund – Account 19-411-7835 – 6 projects with a City contribution of \$422,000 (total project costs for all partners of \$1,244,000)

Related Council Objective: Develop and adopt five-year financial plans for all funds to determine long-term viability.

PBB Program: Intergovernmental Parks Management

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2020 budget.

The city partners with local municipalities and special districts to expand and enhance the recreational amenities available to the community. In partnership with South Suburban Park and Recreation (SSPR) and Arapahoe County Open Space, staff is proposing these projects for 2020.

- Writer's Vista Park Restroom and Shelter Replacement – \$100,000 city contribution (requested expenditure is \$500,000 which includes ACOS Grant pass through of \$400,000) – The design for this project is complete with expected construction costs of \$600,000. The anticipated funding sources include an Arapahoe County Open Space grant of \$400,000. The remaining project costs will be shared equally by SSPR and the City of Littleton.
- Hamlet Park Playground, Shelter, Basketball Court and Trail Replacement – \$250,000 – The design for this project is complete with expected construction costs of \$500,000. The project costs will be shared equally by SSPR and the City of Littleton.
- Design – Design work is planned for four additional projects for 2020. Each of these costs are shared equally by SSPR and the City of Littleton.
 - Berry Park Playground Expansion and Replacement - \$10,000 City of Littleton; \$20,000 total estimated design expenses
 - Ida Park Playground Replacement - \$7,000 City of Littleton; \$14,000 total estimated design expenses
 - Southbridge Park Ball Field, Playground and Shelter Replacement - \$40,000 City of Littleton; \$80,000 total estimated design expenses
 - Major Trail Wayfinding Signage - \$15,000 City of Littleton; \$30,000 total estimated design expenses

18. Does Council support funding capital improvements at South Platte Park?

Location of Funding Request: Fund – Account 19-411-7835 – \$181,500

Related Council Objective: Develop and adopt five-year financial plans for all funds to determine long-term viability.

PBB Program: Intergovernmental Parks Management

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2020 budget.

The City of Littleton and SSPR management team have evaluated the capital needs at South Platte Park and the result is a request for four capital improvements in 2020. Under the management agreement, the City pays 50% of capital costs for South Platte Park and the Carson Nature Center. The four projects are: \$220,000 for restroom remodel (designed in 2019); \$65,000 for communications data line installation; \$39,750 for resource truck replacement and \$38,250 for a skid steer loader (replacement for existing utility vehicle). The City's 50% share of these projects is \$181,500.

Department Budget Highlights

City Council

- Local Partnership Funding, in the amount of \$86,500, will be moved to the City Council's budget from the City Manager's budget to better align with the ownership of the program. This is an accounting change only and does not result in additional expenses or staffing levels.
- Town Hall Arts Center Funding in the amount of \$38,500 will be moved to the City Council's budget from the City Manager's budget to better align with the ownership of the program. This is an accounting change only and does not result in additional expenses or staffing levels.

City Manager

- For the upcoming 2020 Census, \$12,000 has been allocated for necessary City initiated public communication efforts.

Communications & Marketing

- An increase in revenue via a ticket price increase for the Elf Crawl event (\$12,500) as well as new sponsorships of \$10,000 are anticipated, which will allow for an increased investment in special events provided by the City.
- Other event increases are related to a request from Englewood for additional contributions to the 4th of July celebration (\$8,000), moving the Candlelight Walk expenses from Public Works (\$8,000) and increased permit fees through SMFR (\$5,000).
- The department plans to invest \$96,000 of PEG Funding to replace nine year old council chamber cameras and seven year old community room cameras and wiring in order to upgrade to high definition and be ready for 4K resolution technology. There is sufficient fund balance to cover the amount in excess of anticipated 2020 revenues.

Finance

- The department will be engaging the services of an investment management services provider for \$45,000 to manage the City's investments in order to increase investment revenue. The increased expenses are fully offset with increased interest revenues.
- Council approved a two-year term limited Budget Analyst position in 2018 which was scheduled to lapse in 2020. With the fire department moving to South Metro at the end of 2018 and evaluating staffing needs, the Finance department was able to utilize a vacant FTE position for the budget analyst position; thus not utilizing the two-year term limited position. Funding for the two year termed position was removed from the 2020 Adopted Budget.

Information Technology

- In 2020, the department will increase general fund personnel expense as a result of changing the funding source of a GIS Technician from Sewer to General Fund to align with an anticipated shift in work responsibilities. This change does not represent an increase in total personnel count or expenses to the City.
- The 2020 budget includes an increase of \$146,160 for software maintenance and licensing due to added software purchases in 2019. Those additional software purchases include Office 365 (replaces Google), Zylo software management, KnowBe4 (cybersecurity) JustFOIA (for open records requests), Cartegraph and SmartSheets as well as additional user licenses for TrakIt9, Laserfiche and Adobe Creative Cloud.
- The 2020 budget request includes \$24,000 for continued capability maturity assessment of the IT team which began in 2019.
- The 2020 budget request reflects an increase in telecommunications expenses of \$50,000 over the 2019 budget. The department will continue to monitor telecommunication usage and develop policies to ensure funds are being utilized in the most effective manner.

Municipal Court

- This is a new department that was previously included as a division in the City Clerk department.
- In early 2019, the Judge was transitioned from a contractor to an employee. Therefore, the Judicial Service Contract line item was decreased by \$90,000 and now only accounts for contract services as needed for full coverage of the court's docket in the absence of the judge. Salary and benefit line items have been increased for the change.
- Professional/Consulting services expense will be increased by \$18,620 from the 2019 Budget due to an increase in contracted security services as a result of increased costs and the Court being open 5 days a week instead of 4 days.
- Collection fees will be eliminated from the 2020 budget as a result of a new agreement with debt collection provider Integral Recoveries, Inc. to accept payments upfront instead of by reimbursement, resulting in a \$7,500 decrease in expense from the 2019 budget.
- Due to significant staffing changes in both Court and IT, the implementation of new court software – approved in the 2019 Budget – was delayed. This project is requested for reappropriation in 2020 at the previously approved 2019 amount of \$150,000.

Human Resources

- The Educational Benefits amount was moved into the General Operations division for 2020. This is an accounting change only.
- The department will continue to invest in transitioning our workforce into a vision/mission/values mindset through funding approved by Council in 2019 for this multi-year project. Becoming mission/values based will help streamline operations, customer service, break down silos, become more efficient and allow every employee to understand directly how they impact their community. The work in 2020 is estimated at \$75,000 and will continue to decline in future years. The 2019 funding request was \$120,000.

Police

- Fingerprint revenue will be removed from the 2020 budget as the department no longer provides non court-ordered fingerprints, resulting in a \$10,000 decrease from the 2019 budget.
- Overtime reimbursement will be increased by \$38,770 based on current trend for reimbursements of extra duty overtime.
- Personnel recruitment and uniform will be decreased by \$10,000 and \$25,000 respectively due to desired officer staffing levels being reached in 2019.

Public Works

- In 2020, the department will increase Sewer Utility fund personnel expense as a result of reclassifying an existing Street Maintenance Worker to an Infrastructure Asset Manager and moving the related personnel count and cost from the General Fund to the Sewer Utility Enterprise. This change does not represent an increase in total personnel count or expenses to the City.
- The department will continue to utilize \$75,000 in 2020 for scanning and archiving of records. This expense will be split between professional & consulting and personnel costs for temporary staffing.
- In 2020, personnel related to street maintenance will be funded through the Capital Reserve Account in the amount of \$317,280. This is an accounting change only and does not impact personnel count or expenses in total.
- Prior to 2019, fleet-related expenses were offset by contributions from the fire partners. Due to the fire transition, expenses for the 2019 Budget were difficult to estimate. After reviewing 2019 year-to-date trends, an increase of \$60,000 is necessary for diesel fuel, and parts/batteries/supplies which is offset by a \$20,000 decrease to outside labor, parts and vehicle wash.
- The department will continue these annual replacements and capital:
 - ADA Improvements - \$100,000
 - Building Maintenance/Improvements - \$300,000
 - Traffic Signal Program - \$175,000
 - Pavement Management Projects - \$1,417,195
 - Traffic Calming - \$25,000
 - Fleet Vehicle and Equipment Replacements - \$850,000

Public Works (continued)

- The department recommends a 3% rate increase in 2020 for the Sewer Utility Fund. The revenues collected within the sewer utility are used to pay for operational and capital needs to manage sewer infrastructure. Anticipated projects for 2020 include addressing repair and maintenance concerns from the CCTV, replacement of a backhoe, utility rate study and master plan.
- The 2020 South Platte Water Renewal Partners proposed budget reflects the estimated expenses and offsetting revenues for the jointly-owned wastewater treatment plant. Due to a new accounting structure and new reporting methods, it is difficult to compare year-over-year budgets for the treatment plant in 2020. The total budget for the City of Littleton's share of operations in 2020 is \$6,072,900. The city's 50% share of the total proposed capital projects is \$6,854,520. The City's SPWRP-related expenses increased by \$2,163,800 (20%) over the 2019 budget related to a higher amount of capital expenses budgeted for 2020.

Community Development

- Elevator certification revenue will be removed from the 2020 budget as the service is no longer provided, resulting in a \$35,000 decrease from the 2019 budget.
- Zoning and Subdivision Revenue will be decreased by \$25,500 from the 2019 budget as a result of a decrease in development applications received by the City.
- In 2019, work with the consulting firm Kendig Keast Collaborative on the Envision Littleton Comprehensive Plan will conclude resulting in a \$400,000 decrease in Consulting/Professional Services expense in the 2020 Budget.
- The department will create a separate division for Code Enforcement in order to better track related expenditures. This is an accounting change only and does not result in additional expenses or staffing levels.
- The department has added \$40,000 for potential property demolition expenses in 2020.
- In 2019, Council approved the practice of increasing the budget for the Main Street Historic District grants (MSHDG) in an amount equal to the prior year's unspent budget. The 2018 budget for the MSHDG was \$50,000 with a carryover of \$50,000 from the 2017 unspent funds for a total of \$100,000. The amount spent in 2018 was \$18,720 leaving a balance of \$81,280 which was carried forward into the 2019 budget via an encumbrance. Therefore, there is no remaining 2018 budget to rollforward into the 2020 budget request. This amount will be revisited annually and added into the budget as appropriate.
- The final phase of the TrakIt9 Conversion will be completed in 2020. This project, which was previously approved by Council and granted a 2019 budget amendment, will require \$150,000 funding for the final phase. This funding is included in the Capital Projects Fund.

Library

- Overtime expense will be increased to \$60,300 and Professional Services and Consulting expense will be decreased by \$33,000 to account for the Library's use of Littleton Police officers to provide security.

General Operations & Transfers Out

- Tax Incentive Agreements are anticipated to increase \$10,000 over the 2019 budget due to increasing sales tax trends for the related establishment. This has no impact on the number of existing tax incentive agreements.
- The Urban Renewal Authority (URA) Increment is anticipated to increase \$33,000 over the 2019 budget based on current tax collection trends in the area.
- The City anticipates transferring \$50,000 from the General Fund to Geneva Village to ensure a sufficient fund balance remains in the Geneva Village Fund.
- As a result of the fire inclusion approved by voters in November 2018, the City will transfer \$3.1 million from the General Fund to the Capital Reserve Account in January 2020.

Open Space

- The city maintains an IGA with SSPR to manage South Platte Park. The IGA also specifies that the city provide funding for 50% of South Platte Park expenses and 35% of South Platte Park visitor services. The 2020 funding request for contracted services is \$386,950 funded from the General, Conservation Trust, and Open Space Funds.

2020 Budget Overview All Funds

2018 Actual, 2019 Adopted Budget, 2019 Year-End Estimate and 2020 Adopted Budget

	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget	2019 Estimated to 2020 Adopted % Change
General Fund					
Beginning Fund Balance	\$13,058,890	\$14,543,223	\$16,328,735	\$13,896,115	-15%
Revenues	64,394,447	48,418,570	49,415,590	45,588,410	-8%
Total Sources	77,453,337	62,961,793	65,744,325	59,484,525	-10%
Expenditures	61,124,602	51,495,650	51,848,210	48,098,780	-7%
Ending Fund Balance	16,328,735	11,466,143	13,896,115	11,385,745	-18%
Total Uses	77,453,337	62,961,793	65,744,325	59,484,525	-10%
Capital Projects Fund					
Beginning Fund Balance	14,098,782	9,520,325	12,377,846	6,079,746	-51%
Revenues	4,930,797	4,577,990	4,264,625	6,363,090	49%
Total Sources	19,029,579	14,098,315	16,642,471	12,442,836	-25%
Expenditures	6,651,733	8,716,983	10,562,725	8,522,245	-19%
Ending Fund Balance	12,377,846	5,381,332	6,079,746	3,920,591	-36%
Total Uses	19,029,579	14,098,315	16,642,471	12,442,836	-25%
Conservation Trust Fund					
Beginning Fund Balance	239,811	215,461	279,607	18,227	-93%
Revenues	242,925	252,000	254,470	240,300	-6%
Total Sources	482,736	467,461	534,077	258,527	-52%
Expenditures	203,129	447,000	515,850	150,000	-71%
Ending Fund Balance	279,607	20,461	18,227	108,527	495%
Total Uses	482,736	467,461	534,077	258,527	-52%
Consolidated Special Revenue Fund					
Beginning Fund Balance	418,914	132,404	202,546	205,746	2%
Revenues	133,601	125,430	124,350	125,350	1%
Total Sources	552,515	257,834	326,896	331,096	1%
Expenditures	349,969	209,390	121,150	325,190	168%
Ending Fund Balance	202,546	48,444	205,746	5,906	-97%
Total Uses	552,515	257,834	326,896	331,096	1%
Grants Fund					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	294,138	619,750	224,750	3,633,170	1517%
Total Sources	294,138	619,750	224,750	3,633,170	1517%
Expenditures	294,138	619,750	224,750	3,633,170	1517%
Ending Fund Balance	-	-	-	-	N/A
Total Uses	294,138	619,750	224,750	3,633,170	1517%
Open Space Fund					
Beginning Fund Balance	2,343,181	1,968,880	2,544,609	2,744,679	8%
Revenues	1,277,112	2,674,500	3,192,760	1,835,650	-43%
Total Sources	3,620,293	4,643,380	5,737,369	4,580,329	-20%
Expenditures	1,075,684	1,946,940	2,992,690	1,535,850	-49%
Ending Fund Balance	2,544,609	2,696,440	2,744,679	3,044,479	11%
Total Uses	3,620,293	4,643,380	5,737,369	4,580,329	-20%

2018 Actual, 2019 Adopted Budget, 2019 Year-End Estimate and 2020 Adopted Budget

	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget	2019 Estimated to 2020 Adopted % Change
Impact Fee Funds					
Beginning Fund Balance	3,020,202	3,364,558	3,482,423	2,032,109	-42%
Revenues	642,541	731,700	964,960	992,420	3%
Total Sources	3,662,743	4,096,258	4,447,383	3,024,529	-32%
Expenditures	180,320	1,710,000	2,415,274	610,000	-75%
Ending Fund Balance	3,482,423	2,386,258	2,032,109	2,414,529	19%
Total Uses	3,662,743	4,096,258	4,447,383	3,024,529	-32%
South Metro Communication Center Fund					
Beginning Cash Balance	292,053	-	-	-	N/A
Revenues	-	-	-	-	N/A
Total Sources	292,053	-	-	-	N/A
Expenditures	292,053	-	-	-	N/A
Ending Cash Balance	-	-	-	-	N/A
Total Uses	292,053	-	-	-	N/A
Geneva Village Fund					
Beginning Cash Balance	71,702	64,102	73,921	67,321	-9%
Revenues	126,366	128,000	128,000	178,000	39%
Total Sources	198,068	192,102	201,921	245,321	21%
Expenditures	129,136	134,600	134,600	135,400	1%
Adjustment to GAAP Basis	(4,989)	-	-	-	N/A
Ending Cash Balance	73,921	57,502	67,321	109,921	63%
Total Uses	198,068	192,102	201,921	245,321	21%
Sewer Utility Enterprise Fund					
Beginning Cash Balance	25,983,281	22,340,501	24,554,865	22,090,345	-10%
Revenues	16,074,747	16,146,850	17,853,490	16,802,240	-6%
Total Sources	42,058,028	38,487,351	42,408,355	38,892,585	-8%
Expenditures	14,450,790	17,891,500	20,318,010	21,854,050	8%
Adjustment to GAAP Basis	3,052,373	-	-	-	N/A
Ending Cash Balance	24,554,865	20,595,851	22,090,345	17,038,535	-23%
Total Uses	42,058,028	38,487,351	42,408,355	38,892,585	-8%
Storm Drainage Enterprise Fund					
Beginning Cash Balance	444,907	326,277	374,551	30,671	-92%
Revenues	809,509	1,162,860	910,820	1,279,790	41%
Total Sources	1,254,416	1,489,137	1,285,371	1,310,461	2%
Expenditures	816,783	1,286,260	1,254,700	1,233,750	-2%
Adjustment to GAAP Basis	63,082	-	-	-	N/A
Ending Cash Balance	374,551	202,877	30,671	76,711	150%
Total Uses	1,254,416	1,489,137	1,285,371	1,310,461	2%
EMT Enterprise Fund					
Beginning Cash Balance	-	-	-	-	N/A
Revenues	5,296,847	-	-	-	N/A
Total Sources	5,296,847	-	-	-	N/A
Expenditures	3,844,214	-	723,230	-	N/A
Adjustment to GAAP Basis	1,452,633	-	(723,230)	-	N/A
Ending Cash Balance	-	-	-	-	N/A
Total Uses	5,296,847	-	-	-	N/A

2018 Actual, 2019 Adopted Budget, 2019 Year-End Estimate and 2020 Adopted Budget

	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget	2019 Estimated to 2020 Adopted % Change
Employee Insurance Fund					
Beginning Fund Balance	3,664,359	3,435,319	3,207,334	3,178,144	-1%
Revenues	9,003,798	5,262,280	5,017,180	4,953,620	-1%
Total Sources	12,668,157	8,697,599	8,224,514	8,131,764	-1%
Expenditures	9,460,823	5,673,790	5,046,370	5,422,090	7%
Ending Fund Balance	3,207,334	3,023,809	3,178,144	2,709,674	-15%
Total Uses	12,668,157	8,697,599	8,224,514	8,131,764	-1%
Property & Liability Fund					
Beginning Fund Balance	417,478	282,728	338,427	423,847	25%
Revenues	1,142,555	840,310	931,040	856,410	-8%
Total Sources	1,560,033	1,123,038	1,269,467	1,280,257	1%
Expenditures	1,221,606	870,650	845,620	929,000	10%
Ending Fund Balance	338,427	252,388	423,847	351,257	-17%
Total Uses	1,560,033	1,123,038	1,269,467	1,280,257	1%
Total					
Beginning Fund/Cash Balance	64,053,560	56,193,778	63,764,864	50,766,950	-20%
Revenues	104,369,382	80,940,240	83,282,035	82,848,450	-1%
Total Sources	\$168,422,942	\$137,134,018	\$147,046,899	\$133,615,400	-9%
Expenditures	100,094,979	91,002,513	97,003,179	92,449,525	-5%
Adjustment to GAAP Basis	4,563,099	-	(723,230)	-	N/A
Ending Fund/Cash Balance	63,764,864	46,131,505	50,766,950	41,165,875	-19%
Total Uses	\$168,422,942	\$137,134,018	\$147,046,899	\$133,615,400	-9%

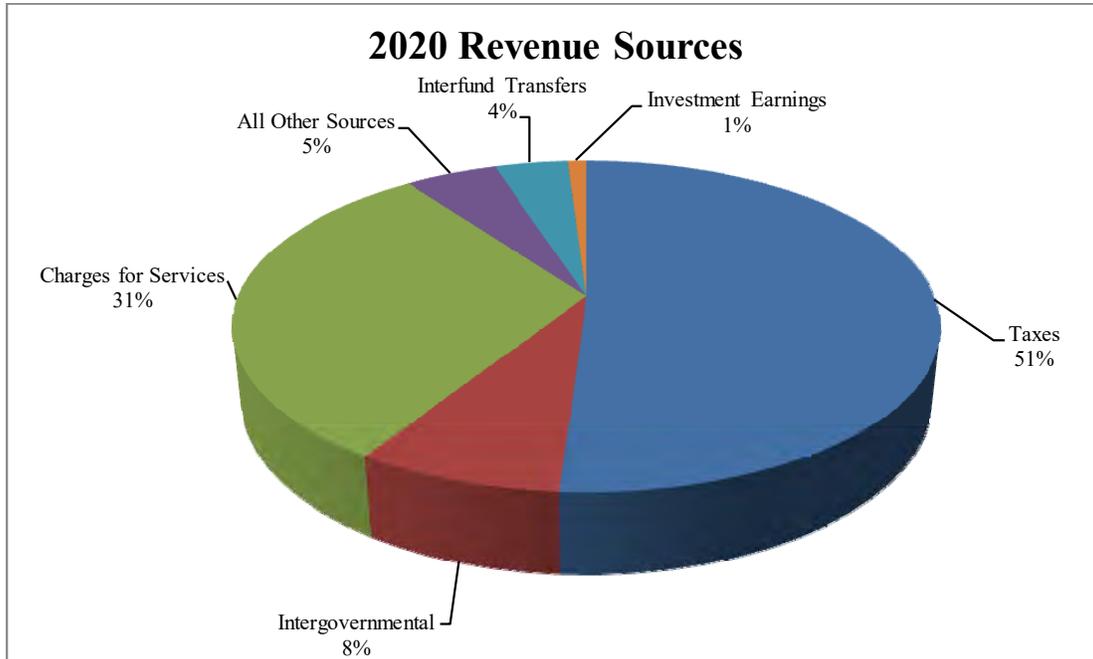
Explanations of Changes in Fund/Cash Balances in 2020

The table below lists the fund balances and difference from the previous year. Any funds with a change in balance of more than 10% include an explanation for the change.

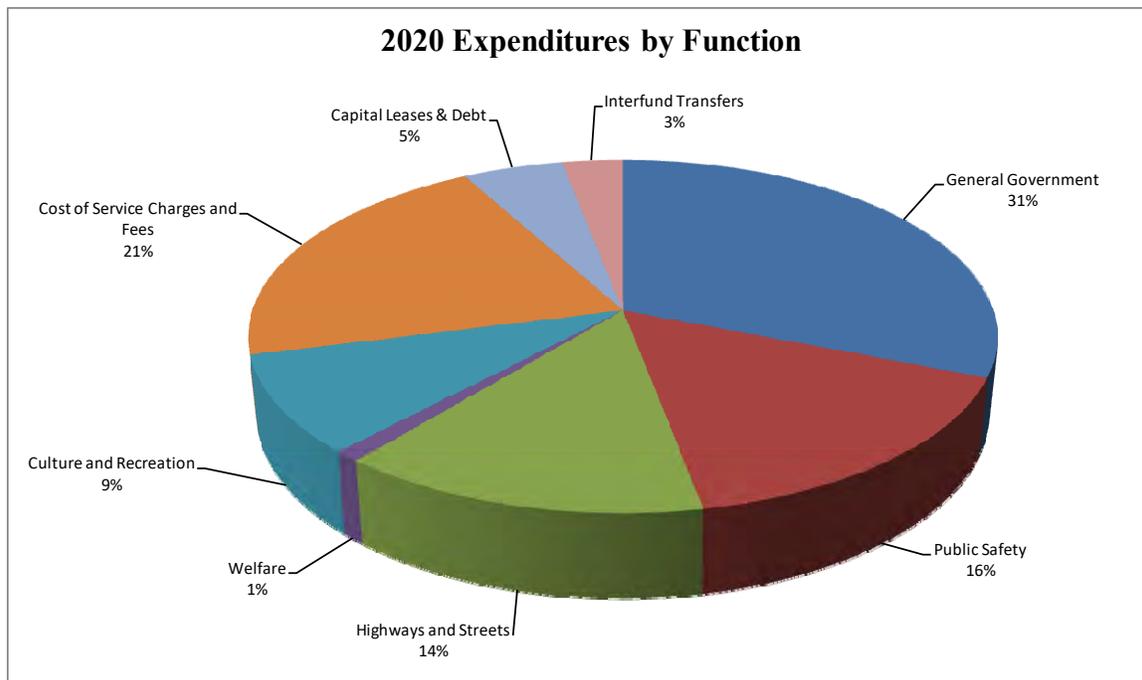
Fund	2019 Year-End Estimate	2020 Adopted Budget	Difference		% of Total Change
General Fund The transfer of \$3.1 million from the General Fund to the Capital Projects Fund is anticipated to draw down the General Fund reserves.	\$ 13,896,115	\$ 11,385,745	\$ (2,510,370)	-18.1%	26.1%
Capital Projects Fund Recurring capital replacements, lease payments and capital improvements do not have a sustainable revenue source. The five-year CIP plan has been fiscally constrained, resulting in decreased ability to fund capital projects.	6,079,746	3,920,591	(2,159,155)	-35.5%	22.5%
Conservation Trust Fund Two significant projects are planned for the Library and Museum in the five-year funding plan which require building up reserves in this fund.	18,227	108,527	90,300	495.4%	-0.9%
Consolidated Special Revenue Fund Strategic drawdown of accumulated balances in Defensive Driving, Mindell Stein, Fine Arts Committee and Sterne-Elder are funded in 2020.	205,746	5,906	(199,840)	-97.1%	2.1%
Open Space Fund Five-year plan indicates a growing balance in Open Space as a result of fewer projects in the planning pipeline. City anticipates more projects to be approved in the near future with the completion of the Comprehensive Plan in 2019.	2,744,679	3,044,479	299,800	10.9%	-3.1%
Impact Fees Fund Ending fund balance increase is due to anticipated growth and fewer significant capital projects in 2020. Transportation earnings are earmarked for grant funding local match.	2,032,109	2,414,529	382,420	18.8%	-4.0%
Sewer Utility Enterprise Strategic drawdown of cash balance to complete significant capital projects at the South Platte Water Renewal Partners wastewater treatment plant as well as city-owned infrastructure.	22,090,345	17,038,535	(5,051,810)	-22.9%	52.6%
Storm Drainage Enterprise Approved rate increase in 2020 to maintain and rebuild infrastructure that is at risk of failing.	30,671	76,711	46,040	150.1%	-0.5%
Geneva Village Fund City is funding \$50,000 transfer in to this fund to maintain a sufficient fund balance to cover unanticipated expenses.	67,321	109,921	42,600	63.3%	-0.4%
Employee Insurance Fund City is self-funded and is continuing to strategically draw down reserves as a result of the reduction in workforce caused by the fire separation.	3,178,144	2,709,674	(468,470)	-14.7%	4.9%
Property & Liability Fund City is self-funded and is continuing to strategically draw down reserves as a result of the reduction in fire vehicles and buildings caused by the fire separation.	423,847	351,257	(72,590)	-17.1%	0.8%
Other Funds (<10% Change) Grant Fund	-	-	-	0.0%	0.0%
Total All Fund Balances	\$ 50,766,950	\$ 41,165,875	\$ (9,601,074)	-18.9%	100.0%

Comparison of Revenues and Expenditures

Projected 2020 revenue for all funds totals \$82,848,450. The top three sources of revenues are Taxes (\$42,494,760 or 51%), Charges for Services (\$25,932,350 or 31%) and Intergovernmental (\$6,747,640 or 8%). The remaining 10% of revenues are from other sources, investment earnings and interfund transfers.



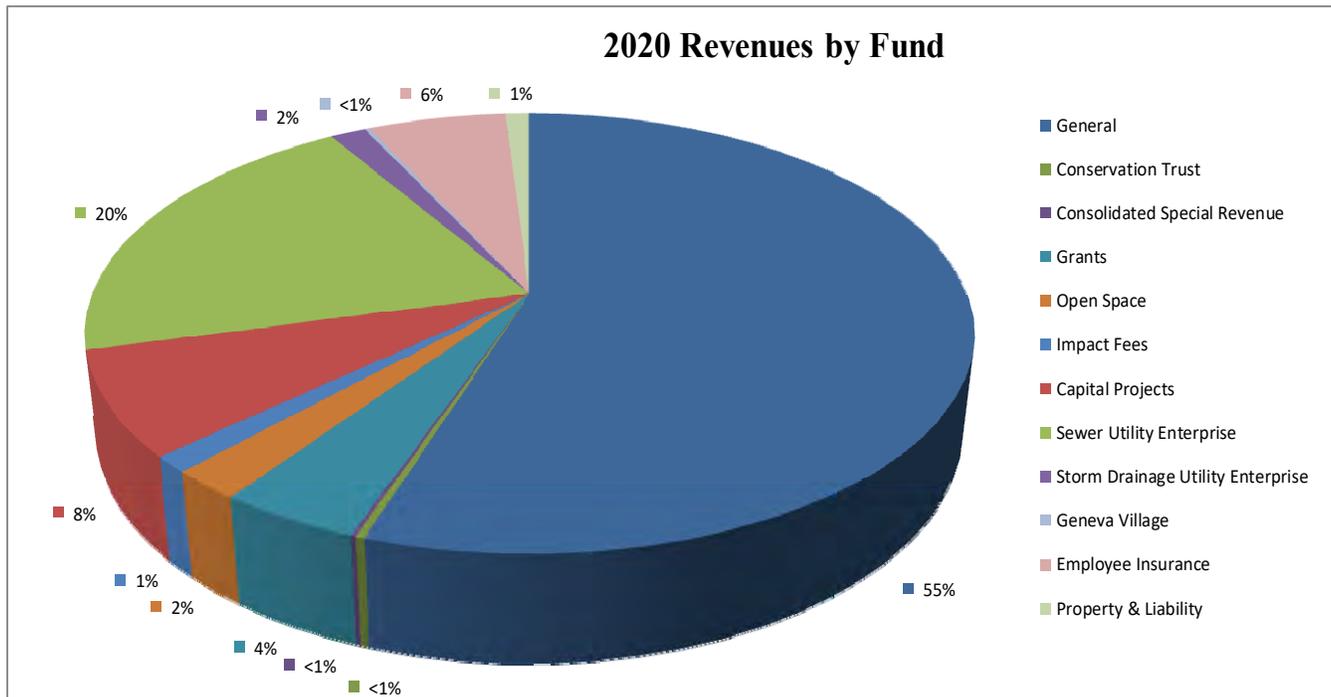
Projected 2020 expenditure for all funds totals \$92,449,525. General Government expenditures make up the greatest portion at 31%. Cost of Service is 21% of the total, Public Safety is 16%, Highways and Streets is 14%, and Culture and Recreation is 9%. The remaining 9% of expenditures covers Interfund Transfers, Capital Leases & Debt and Welfare.



Comparison of Revenues and Expenditures

Projected 2020 revenue for all funds totals \$82,848,450. General Fund revenues make up the greatest portion at 55%. Sewer Utility Enterprise revenue is 20% of the total, Capital Projects Fund is 8%, Employee Insurance Fund is 6%, and Grants Fund is 4%. The remaining seven funds make up the difference of 7%.

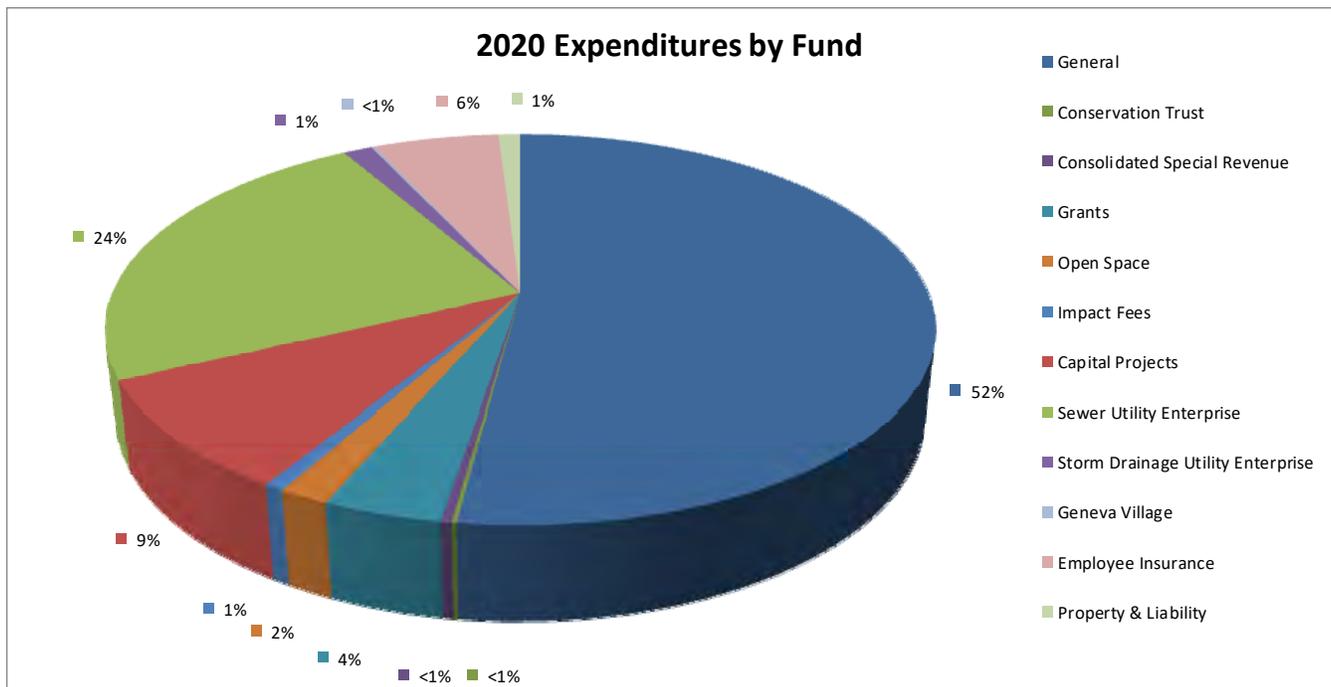
Comparison of Revenues						
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
General	\$ 57,841,718	\$ 65,244,210	\$ 64,394,447	\$ 48,418,570	\$ 49,415,590	45,588,410
Public Facilities	4,167	-	-	-	-	-
Conservation Trust	253,791	225,727	242,925	252,000	254,470	240,300
Consolidated Special Revenue	246,930	176,376	133,601	125,430	124,350	125,350
Grants	669,375	963,626	294,138	619,750	224,750	3,633,170
Open Space	1,868,452	1,505,157	1,277,112	2,674,500	3,192,760	1,835,650
Impact Fees	3,136,178	1,109,945	642,541	731,700	964,960	992,420
Capital Projects	9,033,913	7,489,674	4,930,797	4,577,990	4,264,625	6,363,090
Sewer Utility Enterprise	18,301,289	19,344,758	16,074,747	16,146,850	17,853,490	16,802,240
Storm Drainage Utility Enterprise	776,577	796,291	809,509	1,162,860	910,820	1,279,790
EMT Enterprise	4,591,670	4,371,462	5,296,847	-	-	-
South Metro Comm Center	1,223,946	1,566,530	-	-	-	-
Geneva Village	201,679	122,466	126,366	128,000	128,000	178,000
Employee Insurance	9,149,117	9,217,820	9,003,798	5,262,280	5,017,180	4,953,620
Property & Liability	592,116	1,179,214	1,142,555	840,310	931,040	856,410
Total	\$ 107,890,918	\$ 113,313,256	\$ 104,369,382	\$ 80,940,240	\$ 83,282,035	\$ 82,848,450



Comparison of Revenues and Expenditures

Projected 2020 expenditure for all funds totals \$92,449,525. General Fund expenditures make up the greatest portion at 52%. Sewer Utility Enterprise is 24% of the total, Capital Projects Fund is 9%, Employee Insurance Fund is 6% and Grant Fund is 4%. The remaining seven funds make up the difference of 5%.

Comparison of Expenditures						
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
General	\$ 58,520,915	\$ 61,335,693	\$ 61,124,602	\$ 51,495,650	\$ 51,848,210	\$ 48,098,780
Public Facilities	508,337	-	-	-	-	-
Conservation Trust	548,976	443,818	203,129	447,000	515,850	150,000
Consolidated Special Revenue	254,206	145,092	349,969	209,390	121,150	325,190
Grants	669,375	963,626	294,138	619,750	224,750	3,633,170
Open Space	1,463,583	848,797	1,075,684	1,946,940	2,992,690	1,535,850
Impact Fees	2,380,552	2,475	180,320	1,710,000	2,415,274	610,000
Capital Projects	10,010,472	9,194,745	6,651,733	8,716,983	10,562,725	8,522,245
Sewer Utility Enterprise	12,018,498	12,591,712	14,450,790	17,891,500	20,318,010	21,854,050
Storm Drainage Utility Enterprise	646,300	907,996	816,783	1,286,260	1,254,700	1,233,750
EMT Enterprise	3,606,708	4,390,334	3,844,214	-	723,230	-
South Metro Comm Center	1,222,839	1,433,543	292,053	-	-	-
Geneva Village	187,900	172,977	129,136	134,600	134,600	135,400
Employee Insurance	8,537,269	8,788,248	9,460,823	5,673,790	5,046,370	5,422,090
Property & Liability	922,214	1,091,524	1,221,606	870,650	845,620	929,000
Total	\$ 101,498,144	\$ 102,310,580	\$ 100,094,979	\$ 91,002,513	\$ 97,003,179	\$ 92,449,525



All Funds
2016-2020 Summary of Estimated Financial Sources and Uses

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Taxes:						
Sales & Use	\$ 30,984,140	\$ 32,749,360	\$ 32,843,781	\$ 33,913,560	\$ 34,146,460	\$ 35,060,810
Property	2,770,736	6,763,868	5,620,684	5,735,510	5,738,100	1,893,250
Specific Ownership	366,311	416,734	418,455	401,490	420,000	122,890
Cigarette	211,297	188,302	193,951	207,000	193,950	208,000
Highway Users	1,366,652	1,380,276	1,725,821	1,496,500	1,682,900	1,400,700
Building Use	2,988,467	1,616,507	1,395,340	1,500,000	1,800,000	1,515,000
Franchise Fees	2,191,966	2,226,655	2,235,991	2,249,130	2,249,130	2,294,110
License and Permits	1,886,608	1,388,489	1,305,115	1,433,150	1,545,590	1,462,540
Intergovernmental	19,495,812	21,934,425	19,748,419	5,724,860	5,014,400	6,747,640
Charges for Services	37,909,882	32,844,168	33,881,016	25,048,350	26,302,220	25,932,350
Fines & Forfeitures	704,307	696,630	680,314	737,000	710,500	750,280
Investment Earnings	433,241	620,797	1,059,170	704,180	885,640	684,340
Miscellaneous	4,837,333	8,200,817	2,969,272	1,789,510	1,835,560	1,626,540
Total Revenues	106,146,752	111,027,028	104,077,329	80,940,240	82,524,450	79,698,450
Expenditures						
General Government	27,771,878	27,183,745	29,185,209	29,098,880	28,914,612	28,665,310
Public Safety	42,505,916	42,695,572	39,978,509	23,345,880	23,894,856	15,002,560
Highways and Streets	6,854,677	7,734,297	6,572,670	7,571,004	8,368,194	12,528,505
Welfare	683,881	455,189	484,996	530,690	541,780	559,570
Culture and Recreation	7,724,756	6,564,221	6,428,106	7,992,870	9,668,013	7,862,430
Cost of Service Charges and Fees	9,351,403	10,178,434	11,911,446	15,757,190	18,152,140	19,667,510
Capital/Leases/Debt	4,861,467	5,212,894	5,241,991	6,705,999	6,705,999	5,013,640
Total Expenditures	99,753,978	100,024,352	99,802,927	91,002,513	96,245,594	89,299,525
Other Financing Sources (Uses)						
Transfers In	1,744,166	2,286,228	292,053	-	757,585	3,150,000
Transfers Out	(1,744,166)	(2,286,228)	(292,053)	-	(757,585)	(3,150,000)
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	6,392,774	11,002,676	4,274,402	(10,062,273)	(13,721,144)	(9,601,075)
Adjustment to Budget Basis	(1,639,645)	(5,164,530)	(4,563,100)	-	723,230	-
Fund/Cash Balance, Beginning of Year	\$ 56,462,287	\$ 61,215,416	\$ 67,053,562	\$ 59,193,778	\$ 66,764,864	\$ 53,766,950
Fund/Cash Balance, End of Year	\$ 61,215,416	\$ 67,053,562	\$ 66,764,864	\$ 49,131,505	\$ 53,766,950	\$ 44,165,875

Note: The 2019 Adopted Budget reflects the original budget adoption.



Photo by Roseanne Juergens

General Fund

General Fund

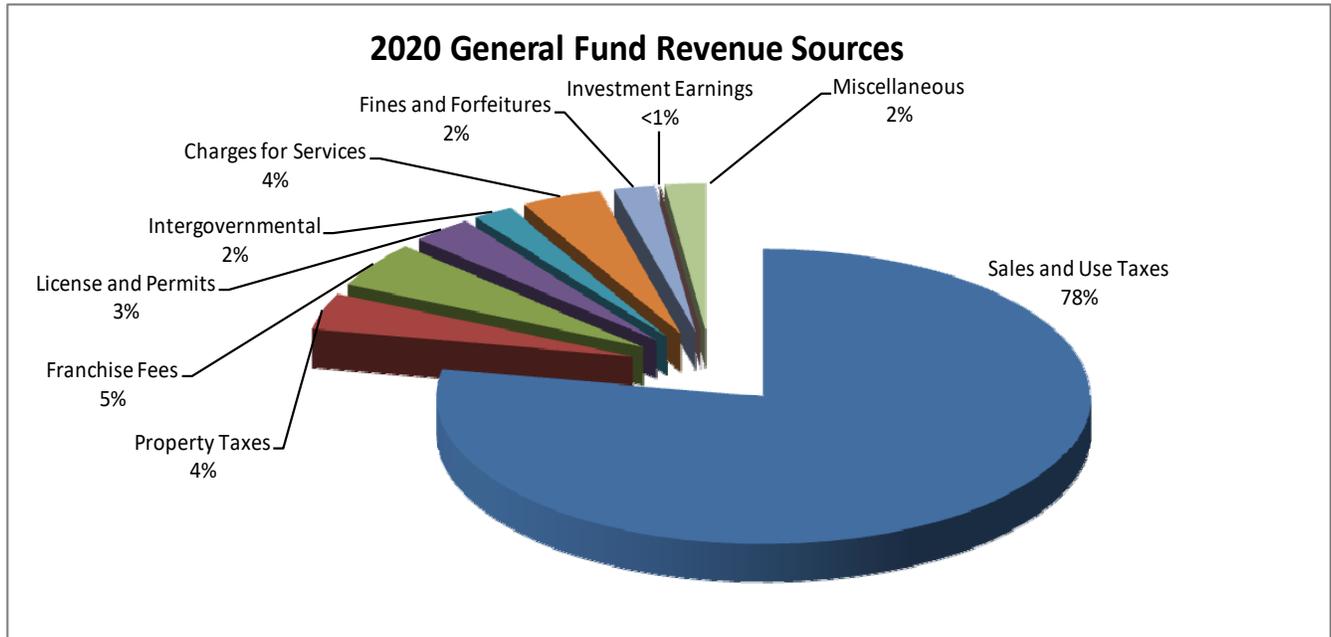
General Fund
2016-2020 Summary of Estimated Financial Sources and Uses

	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Revenues						
Taxes:						
Sales & Use	\$ 30,984,140	\$ 32,749,360	\$ 32,843,781	\$ 33,913,560	\$ 34,146,460	\$ 35,060,810
Property	4,708,640	4,825,964	5,507,401	5,735,510	5,738,100	1,893,250
Specific Ownership	366,311	416,734	418,455	401,490	420,000	122,890
Cigarette	211,297	188,302	193,951	207,000	193,950	208,000
Franchise Fees	2,191,966	2,226,655	2,235,991	2,249,130	2,249,130	2,294,110
License and Permits	1,896,765	1,400,381	1,317,797	1,445,870	1,557,760	1,477,100
Intergovernmental	14,957,719	17,181,566	16,637,450	936,620	1,002,760	971,610
Charges for Services	2,639,460	2,473,567	2,845,356	1,816,150	1,620,360	1,717,730
Fines & Forfeitures	712,408	698,551	681,342	737,000	716,720	750,280
Investment Earnings	72,582	109,341	207,042	178,450	178,450	227,020
Miscellaneous	1,038,334	1,035,885	1,100,545	797,790	868,670	865,610
TABOR revenue refund	(1,937,904)	1,937,904	-	-	-	-
Total Revenues	57,841,718	65,244,210	63,989,111	48,418,570	48,692,360	45,588,410
Expenditures						
General Government	14,359,304	14,659,740	15,596,809	17,591,060	18,017,310	18,877,110
Public Safety	32,565,990	34,276,896	35,473,168	22,397,570	22,205,980	14,550,380
Highways and Streets	4,190,729	4,535,440	4,371,954	5,535,200	5,388,690	5,228,100
Welfare	527,879	350,236	325,533	530,690	541,780	559,570
Culture and Recreation	5,132,847	5,111,272	5,157,845	5,441,130	5,694,450	5,733,620
Capital Outlay	-	115,881	86,010	-	-	-
Total Expenditures	56,776,749	59,049,465	61,011,319	51,495,650	51,848,210	44,948,780
Other Financing Sources (Uses)						
Transfers In	-	-	292,053	-	723,230	-
Transfers Out	(1,744,166)	(2,286,228)	-	-	-	(3,150,000)
Total Other Financing Sources (Uses)	(1,744,166)	(2,286,228)	292,053	-	723,230	(3,150,000)
Excess (Deficiency) of Financial Sources over Financial Uses	(679,197)	3,908,517	3,269,845	(3,077,080)	(2,432,620)	(2,510,370)
Fund Balance, Beginning of Year	\$ 9,829,570	\$ 9,150,373	\$ 13,058,890	\$ 14,543,223	\$ 16,328,735	\$ 13,896,115
Fund Balance, End of Year	\$ 9,150,373	\$ 13,058,890	\$ 16,328,735	\$ 11,466,143	\$ 13,896,115	\$ 11,385,745

* This summary ties to the published CAFR. Senior Refunds are included in the Budget as Expenditures, but are netted from Property Tax Revenues in the CAFR. As such, this summary will have variances between the total expenditures and total revenues. However, the net effect is the same.

General Fund Revenues

The graphs below show the breakdown of revenues used to fund general daily operations.



General Fund Revenue Sources Summary						
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Sales and Use Taxes	\$ 31,561,748	\$ 33,354,396	\$ 33,456,188	\$ 34,522,050	\$ 34,760,410	\$ 35,391,700
Property Taxes	4,708,640	4,825,964	5,620,684	5,735,510	5,738,100	1,893,250
Franchise Fees	2,191,966	2,226,655	2,235,991	2,249,130	2,249,130	2,294,110
License and Permits	1,896,765	1,400,381	1,317,797	1,445,870	1,557,760	1,477,100
Intergovernmental	14,957,719	17,181,566	16,637,450	936,620	1,002,760	971,610
Charges for Services	2,639,460	2,473,567	2,844,351	1,816,150	1,620,360	1,717,730
Fines and Forfeitures	712,408	698,551	681,342	737,000	716,720	750,280
Investment Earnings	72,582	109,341	207,042	178,450	178,450	227,020
Miscellaneous	1,038,334	1,035,885	1,101,550	797,790	868,670	865,610
TABOR Revenue Refund	(1,937,904)	1,937,904	-	-	-	-
Interfund Transfers	-	-	292,053	-	723,230	-
Total	\$ 57,841,718	\$ 65,244,210	\$ 64,394,447	\$ 48,418,570	\$ 49,415,590	\$ 45,588,410

The single largest source of revenue to the general fund is sales and use tax. The revenue sources are described on the following page.

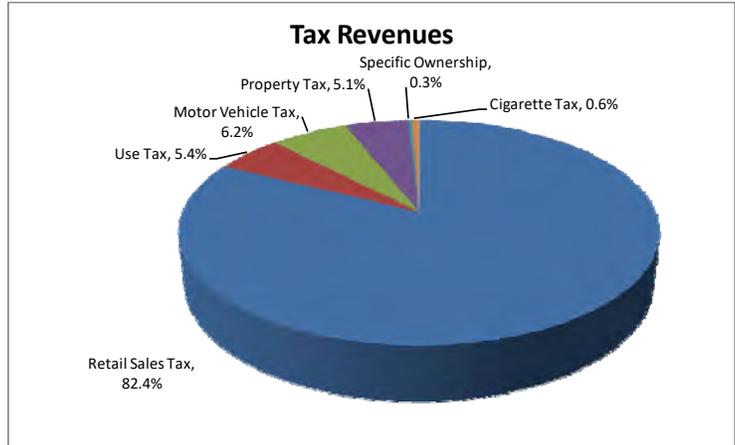
General Fund Revenues

Revenues in this fund are projected to decrease \$2,830,160 from the 2019 adopted budget of \$48,418,570 to an estimated \$45,588,410 in 2020. The projected decrease is \$3,827,180 in revenue from the 2019 year-end estimates.

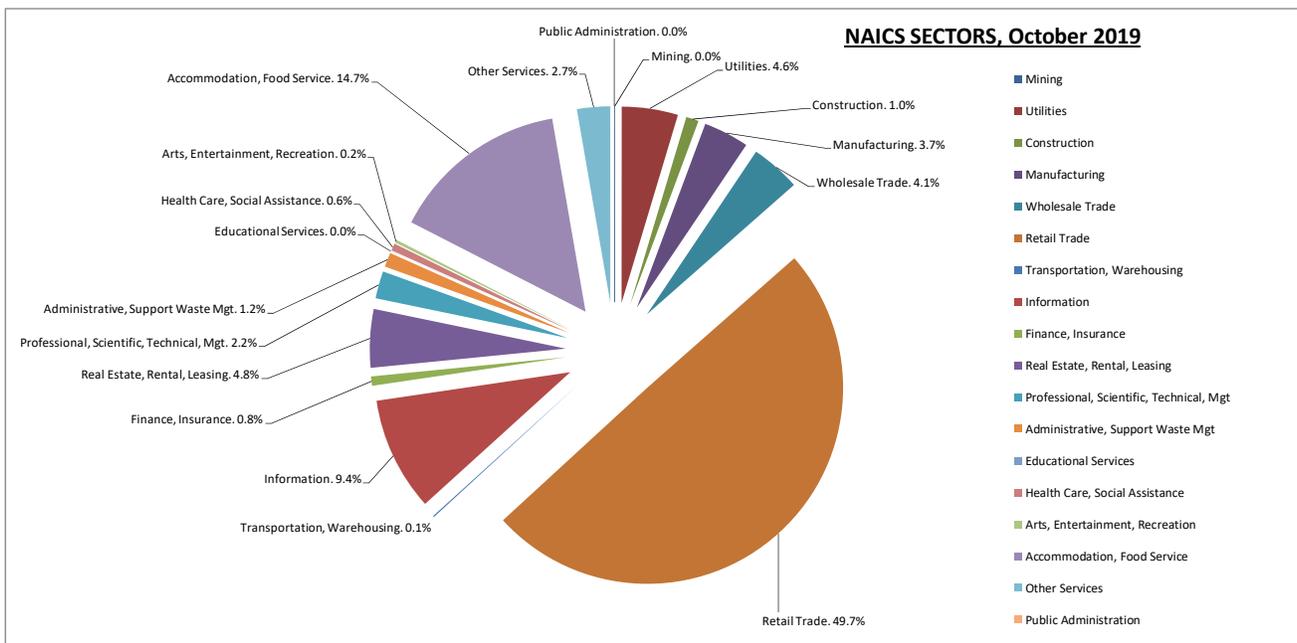
Total Revenues budgeted for the General Fund are \$45,588,410, broken down as follows:

Taxes - \$37,284,950

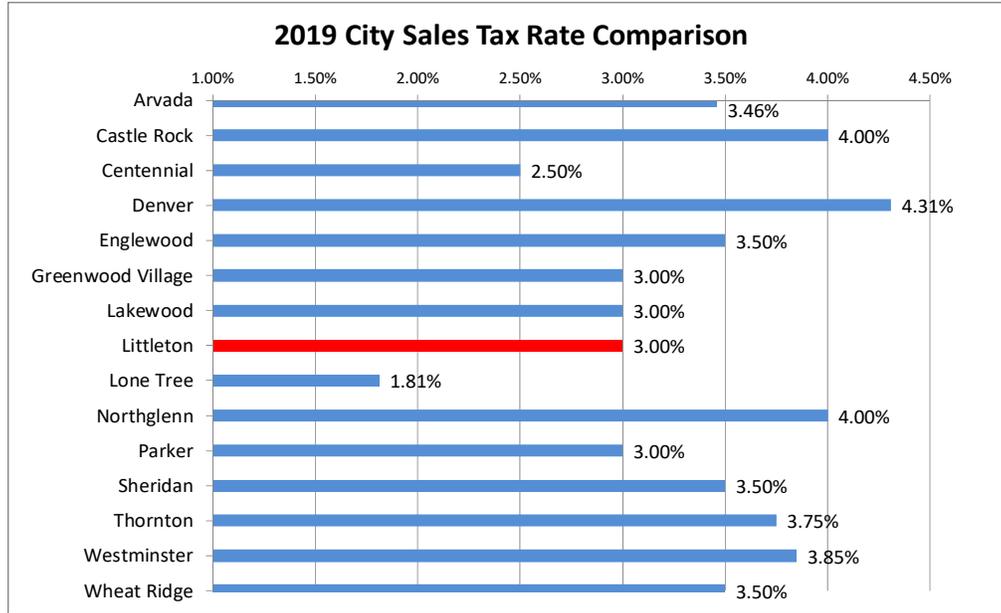
Retail Sales Tax – Retail sales taxes are expected to be \$30,760,810, which is 3.2% higher than the 2019 budgeted revenues. Retail Sales Tax is the largest single source of revenue for Littleton. The sales tax rate for the city is 3.0%. The largest source of tax revenues comes from the retail trade area. Sales tax revenues in 2019 are estimated to be \$67,100 (0.2%) lower than the budgeted amount. Revenues for 2020 are conservatively estimated to continue the upward trend in sales tax revenues as compared to past years. The city utilizes an internal retail projection model which estimates sales taxes by history, based on concentrated trend analysis.



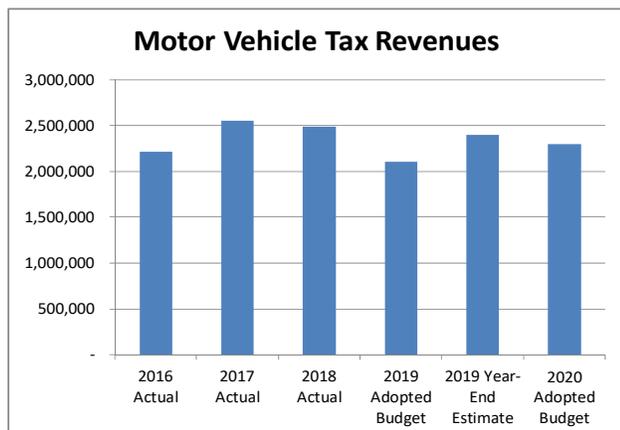
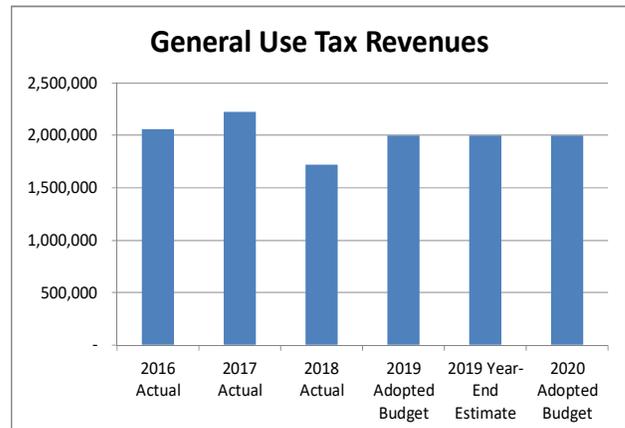
The following graph depicts the categories and percentages of sales and use tax revenues as of October 2019.



Retail sales tax rates differ throughout the Denver Metro Area. The following is a graph of retail sales tax rates in the area.



General Use Tax – The general use tax is paid by businesses in Littleton on equipment or goods which they purchased where Littleton retail sales tax has not previously been collected. The amount budgeted for 2020 is \$2,000,000. This tax is a highly volatile revenue source. General use taxes in 2017 increased due to two large payments for business capital investment. Activity is expected to remain at average historic levels in 2020.



Sales Tax – Motor Vehicles – This tax is on motor vehicles purchased by Littleton residents. The tax is collected for the city by the applicable county clerk at the time a motor vehicle is registered. \$2,300,000 is anticipated for 2020. Littleton has seen a slight year-over year decline for the past couple of years. The estimate for 2019 is \$300,000 (14%) more than budgeted, while the 2020 budget is \$100,000 (4%) less than the 2019 estimate.

Property Taxes – Property tax revenue budgeted in the General Fund is \$1,893,250 and constitutes 4% of the fund’s revenues. With growth in the City of Littleton limited, increases in property tax revenues are primarily dependent on assessed valuations. Property tax revenues are projected using the preliminary assessed valuation calculations provided by Arapahoe, Jefferson, and Douglas counties in August. The property tax levy remained at 6.662 mills from 1991-2018. However, as a result of the fire inclusion in 2019, the property tax levy has been reduced to 2.0 mills resulting in a significant decrease in property tax revenue in 2020.

A typical property owner paid property taxes to the following jurisdictions for 2018 taxes paid in 2019. (Assume a \$370,000 actual value of the home. The County assessed residential value in 2019 was 7.2% of actual value or \$26,640 in this example.) Please note this is only an example as your actual rates and jurisdictions may differ.

<u>Jurisdiction</u>	<u>Mill Levy</u>	<u>Taxes Paid</u>	<u>%</u>
Littleton School Dist #6	56.945	\$ 1,517.01	65.4%
Arapahoe County	13.301	354.34	15.4%
S Suburban Park & Rec	8.364	222.82	9.6%
City of Littleton	6.662	177.48	7.6%
Developmental Disability	1.000	26.64	1.1%
Urban Drainage & Flood	0.726	19.34	0.8%
Urbn Drnge&Fld (S Platte)	0.094	2.50	0.1%
	<u>87.092</u> mills	<u>\$ 2,320.13</u>	<u>100.0%</u>

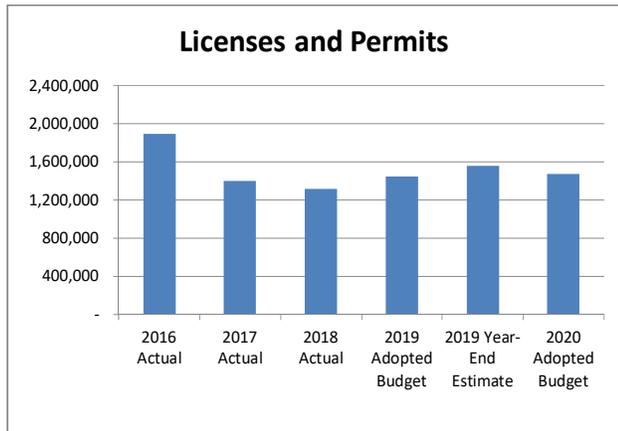
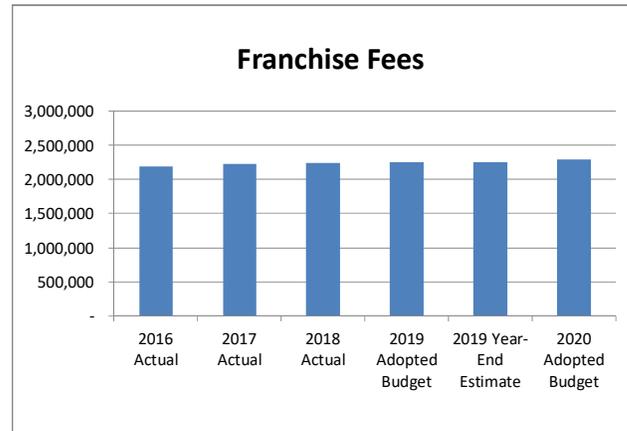
By comparison, assuming all other jurisdictions’ mill levy rates remain the same, taxes paid in 2020 after the change in mill levy related to fire services will be:

<u>Jurisdiction</u>	<u>Mill Levy</u>	<u>Taxes Paid</u>	<u>%</u>
Littleton School Dist #6	56.945	\$ 1,517.01	62.1%
Arapahoe County	13.301	354.34	14.5%
South Metro Fire Rescue	9.250	246.42	10.1%
S Suburban Park & Rec	8.364	222.82	9.1%
City of Littleton	2.000	53.28	2.2%
Developmental Disability	1.000	26.64	1.1%
Urban Drainage & Flood	0.726	19.34	0.8%
Urbn Drnge&Fld (S Platte)	0.094	2.50	0.1%
	<u>91.680</u> mills	<u>\$ 2,442.36</u>	<u>100.00%</u>

Other Taxes – This revenue is from general cigarette tax and specific ownership tax. General cigarette tax is distributed to the city by the State of Colorado and the specific ownership tax is distributed to the city by the county treasurers of Arapahoe, Douglas and Jefferson Counties. Other taxes will generate \$330,890 in revenues in 2020. The cigarette taxes and specific ownership taxes are estimated based on historical trends.

Franchise Fees – \$2,249,110

Utilities operating within Littleton are required to pay a franchise fee for the use of public right of way. This revenue is derived from electricity (3%), gas (3%), telephone utility (flat annual fee) and cable television (5%) franchises and accounts for 5% of total revenues in the General Fund. Franchise fee revenues are estimated based on historical trends and rate analysis. Electricity and gas revenues are expected to be \$1,526,840. Cable franchise fees are estimated to be \$675,270. Telephone franchise fees are a contracted amount of \$92,000 per year.



License and Permits – \$1,477,100

License and permits represent 3% of the total General Fund revenues. The sources are as follows:

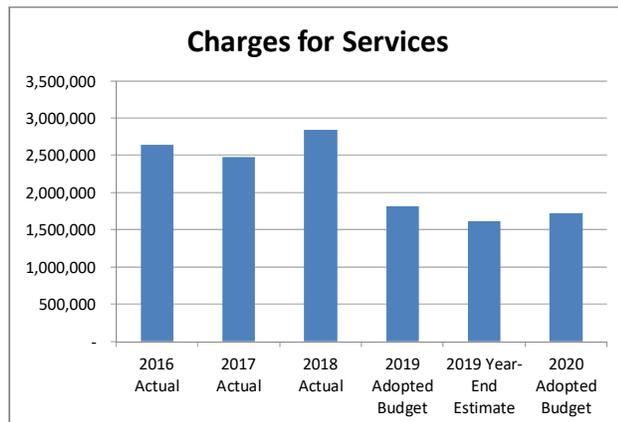
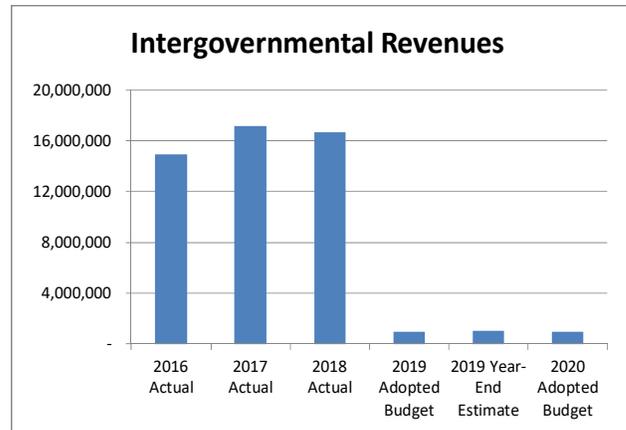
- Building Permits – \$1,223,740
- Liquor and MMJ Licenses – \$140,200
- Contractor Licensing Fees – \$89,000
- Other Licenses and Permits – \$24,160

License revenues are estimated based on historical trends. Building permit revenues are estimated based on expected projects for the upcoming year as well as historical trends.

Intergovernmental – \$971,610

Intergovernmental revenues make up 2% of the total revenues in the General Fund. In 2018 and prior, fire partner contract reimbursements were a significant source of intergovernmental revenue. The sources are as follows:

- Littleton Public School Police Officers – \$418,870
- County Road and Bridge – \$283,000
- Motor Vehicle Registration – \$155,000
- State/County – \$114,740



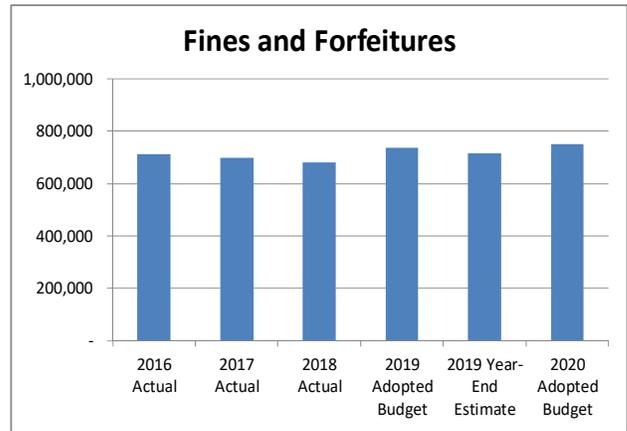
Charges for Services – \$1,717,730

Revenues for charges for services represent 4% of the total revenue in the General Fund. The sources are as follows:

- Permit Review/Plan Check Fees – \$878,450
- Engineering Review Fees – \$440,000
- Court Costs – \$83,000
- Sidewalk 50/50 – \$70,000
- E-Ticketing Surcharge – \$52,900
- Collection Fees (EMS) – \$50,000
- Other – \$143,380

Fines and Forfeitures – \$750,280

Revenues derived from fines and forfeitures are 2% of the total General Fund budget. The largest source of revenue in this category is court fines budgeted at \$722,280. All other types of fines and forfeitures are budgeted for a total of \$28,000. Fines and forfeiture revenues are based on historical trends



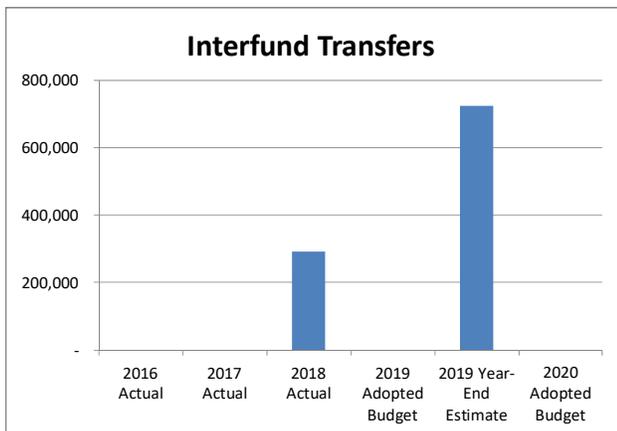
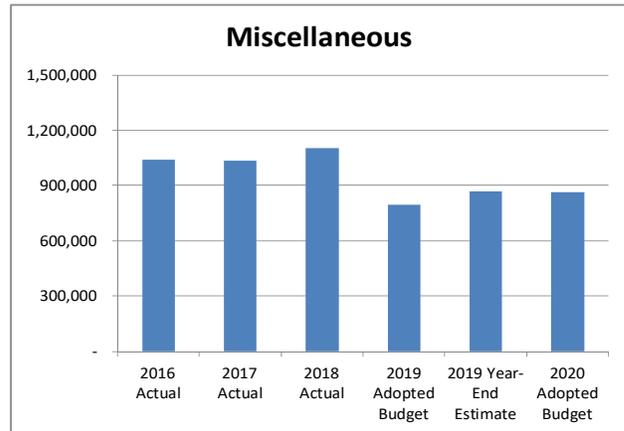
Investment Earnings – \$227,020

Investment earnings represent less than 1% of the total revenues budgeted for the General Fund in 2020. The investable fund balance will be slightly higher than 2019.

Miscellaneous – \$865,610

Miscellaneous revenues represent 2% and are as follows:

- Reimbursements from other funds – \$557,000
- Overtime reimbursements – \$108,080
- Rebates – \$51,000
- Other revenues – \$149,530



Interfund Transfers – \$0

No interfund transfers are anticipated in 2020.

Previous years' transfers were from dissolution of the South Metro Communications Center Fund in 2018 and the EMT Fund in 2019.

General Fund Revenues by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-171-5011	Retail Sales	26,711,469	27,970,515	28,635,410	29,813,560	29,746,460	30,760,810
01-171-5014	General Use	2,060,006	2,225,995	1,720,265	2,000,000	2,000,000	2,000,000
01-171-5015	Sales . Motor Vehicles	2,212,665	2,552,850	2,488,106	2,100,000	2,400,000	2,300,000
01-171-5021	Property Tax.Current Year	4,710,299	4,823,690	5,615,643	5,735,510	5,733,100	1,893,250
01-171-502X	TABOR Refund	(1,937,904)	1,937,904	-	-	-	-
01-171-5022	Property Tax.Delinquent	(5,286)	(3,270)	110	-	-	-
01-171-5023	Penalties On Del Tax	3,627	5,544	4,931	-	5,000	-
01-171-5031	Specific Ownership Tax	366,311	416,734	418,455	401,490	420,000	122,890
01-171-5032	General Cigarette Tax	211,297	188,302	193,951	207,000	193,950	208,000
01-171-5111	License . City Liquor	9,721	10,178	8,681	10,000	10,000	10,000
01-171-5112	License . Liquor Renewal	9,120	9,650	9,100	10,000	10,000	10,000
01-171-5113	License . Liquor Transfer	3,695	2,550	1,800	-	3,000	-
01-171-5114	License . Liquor Occup. Tax	98,760	102,780	96,240	107,000	107,000	110,000
01-171-5115	License . Liquor Mgr. License	1,040	675	1,050	1,200	1,600	1,200
01-171-5116	License . Temporary	500	400	500	-	600	-
01-171-5118	License . App Fee	5,215	5,560	7,635	5,000	5,000	5,000
01-171-5119	License . Fine in Lieu of Suspension	1,423	628	1,028	-	550	-
01-171-5120	License . MMJ Mgr License	2,800	1,200	-	-	-	-
01-171-5121	License . MMJ City	-	-	2,000	-	2,000	-
01-171-5122	License . Renewal	4,000	6,000	4,000	4,000	4,000	4,000
01-171-5124	License . MMJ Trade/Corp Name	-	750	-	-	-	-
01-171-5127	License . MMJ App Fee	-	2,500	-	-	-	-
01-171-5194	Arboriculture License	675	2,350	800	1,600	1,600	1,600
01-171-5195	Sign Permits/Strips	150	550	362	200	350	350
01-171-5197	Revocable Licenses	3,400	3,400	3,400	3,400	3,400	3,400
01-171-5198	Other Licenses & Permits	425	275	125	250	250	250
01-171-5231	Electric	1,141,761	1,138,470	1,132,067	1,130,570	1,130,570	1,155,020
01-171-5232	Gas	337,997	357,831	376,234	364,530	364,530	371,820
01-171-5233	Telephone	92,000	92,000	92,000	92,000	92,000	92,000
01-171-5234	Cable T. V.	620,208	638,354	635,690	662,030	662,030	675,270
01-171-5307	Arapahoe Co IGA - Vendor	10,916	6,367	5,526	6,000	6,000	6,500
01-171-5309	Highway Maint. Grant	45,240	45,240	45,240	45,240	45,240	45,240
01-171-5322	\$1.50 and \$2.50 Add'l Motor Veh Reg	159,944	160,591	160,016	165,000	160,000	155,000
01-171-5331	County Road & Bridge	254,773	259,088	279,793	255,000	278,000	283,000
01-171-5504	Sale of Plans/Rpts/Copies	247	-	(2)	-	-	-
01-171-5507	SMHO Vehicle Maintenance	11,666	11,629	6,154	6,000	10,000	10,030
01-171-5700	Interest Earnings	71,627	108,386	206,087	177,500	177,500	226,070
01-171-5701	Cash Discounts Earned	28	21	76	-	1,300	-
01-171-5705	Interest Earnings - Loans to LIFT	955	955	955	950	950	950
01-171-5712	Rent.Light Rail Station	4,800	4,400	5,236	4,800	4,800	4,800
01-171-5713	Rent - 5890 S. Bemis	-	-	360	240	240	240
01-171-5715	DLK . Parking Lot Rent	1,800	1,800	1,800	1,800	1,800	1,800
01-171-5723	Misc Contribution/Donation	1,000	(1,000)	-	-	-	-
01-171-5802	Restitution/City	-	-	-	100	100	100
01-171-5803	NSF Fees	943	1,182	1,190	1,000	1,000	1,000
01-171-5807	Recycle Income	-	827	5,733	-	1,880	1,900
01-171-5808	Tree Sales	8,294	9,517	8,569	9,000	9,120	9,000
01-171-5811	Other Misc. Revenues	4,782	5,450	7,589	1,000	2,560	1,000
01-171-5851	Rebates	90,655	106,449	89,071	70,000	73,400	51,000
01-171-5852	Admin Fee - Cunningham FPD	-	12,881	-	-	-	-
01-171-5874	Sewer Utility Fund	491,000	510,000	525,000	541,000	540,750	557,000
01-110-5522	Events	30,687	32,834	44,260	31,000	41,500	43,500
01-110-5812	Sponsorships	10,500	15,973	16,080	15,000	17,000	25,000
01-140-5850	Reimb of Expenditures	156	-	377	-	-	-
01-150-5854	Over/Short . Finance	(2)	13	1	-	-	-
01-172-5504	Open Records Request	2,274	1,107	469	250	250	250
01-173-5320	Public Defender - DOLA	-	-	-	20,000	33,300	-
01-173-5502	Court Costs	74,310	77,348	79,083	79,000	81,000	83,000
01-173-5504	Sale of Plans/Rpts/Copies	179	-	-	-	-	-
01-173-5518	Processing Fee . OJ/Warran	3,600	2,925	2,170	2,500	2,500	2,500
01-173-5523	E-Ticketing Surcharge	43,901	51,621	49,298	55,000	52,900	52,900
01-173-5600	Court Fines	668,419	664,208	651,921	710,000	694,000	722,280
01-173-5604	Forfeitures	-	2,400	3,358	-	1,500	-
01-173-5854	Over/Short . Court	4	(42)	(25)	-	-	-
01-174-5325	DOLA - FF Heart & Circ Benefit	22,925	21,000	9,667	-	-	-
01-176-5731	Omnibus Program	9,165	8,779	7,267	7,000	7,000	7,000
01-178-5304	R T D	30,183	30,811	31,427	31,500	32,000	33,000
01-178-5721	Contributions . Riders	3,383	7,825	3,638	5,000	3,500	3,500
01-178-5809	Advertising Revenue	7,322	-	-	1,000	-	-

General Fund Revenues by Line Item (Continued)

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-200-5600	Police Auction	2,653	-	-	-	-	-
01-201-5320	State Grant Revenue	-	-	1,155	-	-	30,000
01-201-5504	Sale of Plans/Rpts/Copies	5	425	-	-	-	-
01-201-5505	Police Reports	8,263	8,796	10,452	8,800	10,000	10,500
01-201-5506	Police Name Check - W/Letter	130	220	240	100	110	100
01-201-5507	Fingerprints	9,230	10,795	6,690	10,000	-	-
01-201-5508	Crime Lab - Photos	-	-	280	-	-	-
01-201-5509	Crime Lab - Video Tapes	25	-	-	-	-	-
01-201-5511	Crime Lab - CD/DVD Disks	410	726	980	500	500	500
01-201-5512	Comm Center Audio Tapes	455	150	320	400	300	300
01-201-5513	Sex Offender - Initial Reg	1,325	1,450	2,250	1,500	1,500	1,500
01-201-5514	Sex Offender - Subseq. Reg	3,300	3,125	2,670	3,000	3,000	3,000
01-201-5515	Extra Duty Administrative	2,534	1,393	1,915	1,400	2,000	2,000
01-201-5604	Abandoned Property	4,025	1,293	-	-	5,670	-
01-201-5800	Overtime Reimbursement	8,898	5,618	14,490	5,000	6,000	10,000
01-201-5802	Restitution/City	1,128	1,778	4,496	500	4,000	4,000
01-201-5811	Other Misc Revenue	1,087	2,667	-	-	-	-
01-201-5854	Over/Short . Police	(5)	5	5	-	-	-
01-201-5863	Reimb of Expenditures	-	45	2,065	-	1,230	-
01-203-5310	Federal Grants	49,797	44,946	10,999	-	2,810	-
01-203-5330	L P S Officers	294,126	519,863	396,779	413,880	410,410	418,870
01-203-5800	Overtime Reimbursement	97,336	55,410	90,502	60,000	96,710	98,770
01-203-5811	Other Misc Revenue	-	-	-	-	1,410	-
01-204-5800	Overtime Reimbursement	7,774	2,272	10,726	-	5,370	7,000
01-220-5301	Fire Svcs/Littleton F P D	6,636,294	7,475,412	7,297,846	-	-	-
01-220-5302	Fire Svcs/Lockheed Martin	250,000	300,034	303,034	-	-	-
01-220-5303	Fire Svcs/Meadowbrook	171,766	344,788	369,653	-	-	-
01-220-5331	Fire Svcs/Highlands Ranch	7,281,755	8,273,460	8,011,444	-	-	-
01-220-5802	Restitution/City	597	214	500	-	-	-
01-220-5811	Fire Other Misc Revenue	806	-	-	-	-	-
01-225-5811	Collection Company Receipts	-	-	-	100,000	100,000	50,000
01-220-5856	Adm Fee/Littleton F P D	340,164	386,617	357,594	-	-	-
01-220-5857	Adm Fee/Highlands Ranch	369,293	422,190	392,561	-	-	-
01-220-5859	Fire - Special Events	150	-	-	-	-	-
01-220-5860	Fire - Bike Medics	15,320	9,200	6,800	-	-	-
01-221-5310	Dept of Homeland Security	-	-	17,905	-	-	-
01-221-5850	Reimbursed Personnel Costs	-	-	23,093	-	-	-
01-228-5512	Plan Review Fees	374,001	375,696	416,724	-	-	-
01-230-5850	Reimbursed Expenditures	-	5,991	-	-	-	-
01-301-5526	Engineering Review Fees	-	-	320,300	440,000	330,000	440,000
01-301-5502	Sale of Plans/Rpts/Copies	9	-	-	-	-	-
01-301-5811	Other Misc Revenue	161	-	-	-	-	-
01-302-5507	Street/Sidewalk/Curb	65,339	71,094	82,905	60,000	76,000	70,000
01-302-5811	Other Misc Revenue	500	5	45	50	5,000	-
01-302-5850	Reimbursed Personnel Costs	900	108	180	200	-	-
01-303-5516	Community Gardens	4,000	4,525	4,290	4,200	4,000	4,200
01-303-5811	Other Misc Revenue	2,495	2,272	3,943	2,500	2,500	2,500
01-305-5850	Reimbursed Personnel Costs	215,355	219,237	202,953	10,000	5,000	5,000
01-320-5320	State Grant	-	-	-	-	35,000	-
01-321-5151	Contr . License Fees	79,675	84,400	90,825	87,000	91,000	89,000
01-321-5152	Contr . Registration Fees	10,500	10,300	10,900	10,500	10,500	12,000
01-321-5153	Rental Registration License Fee	1,080	2,220	2,810	2,220	2,220	2,560
01-321-5191	Building Permits	1,662,709	1,148,843	1,072,068	1,200,000	1,300,000	1,223,740
01-321-5192	Building Permits - Temp	3,300	5,800	5,500	3,500	5,240	4,000
01-321-5506	Re.inspection Fees	1,550	2,750	2,725	1,500	2,800	2,000
01-321-5507	Re.inspection Fees - Rentals	(300)	-	-	-	-	-
01-321-5512	Plans Checking	888,252	535,943	469,225	600,000	630,000	600,000
01-321-5519	Elevator Certification	32,800	36,400	31,800	35,000	-	-
01-321-5800	Other Misc. Revenues	2,246	1,177	60	-	-	-
01-321-5854	Over/Short Building	(22)	(7)	73	-	-	-
01-322-5503	Zoning & Subdivision	61,018	67,024	205,873	302,000	200,000	276,450
01-520-5509	Library Computer Fees	6,363	5,800	6,265	6,000	6,300	6,300
01-520-5513	Library Public Leased Copi	5,119	6,354	6,608	7,000	6,700	6,700
01-520-5600	Library Fines	35,888	30,022	25,035	27,000	15,000	28,000
01-520-5811	Other Misc Revenue	1,445	1,035	625	600	-	-
01-520-5854	Over/Short . Library	-	9	6	-	-	-
01-522-5510	LIRC	16,955	12,740	20,595	38,000	45,000	40,000
01-522-5723	LIRC Contribution/Donation	-	-	235	-	3,500	-
01-560-5504	Sale of Plans/Rpts/Copies	80	-	-	-	-	-

General Fund Revenues by Line Item (Continued)

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-560-5505	Digital Photo Sales	-	-	1,006	-	1,000	1,000
01-560-5510	Museum Fees	14,362	17,275	18,029	17,000	18,500	18,500
01-560-5710	Museum Facility Rent	2,725	2,425	1,875	2,000	2,000	2,000
01-560-5727	Museum Donation Box	10,680	9,696	9,954	11,000	11,000	10,000
01-560-5811	Other Misc. Revenues	19,152	19,710	18,494	18,000	18,000	18,500
01-564-5811	Other Misc. Revenues	550	2,190	-	-	-	-
01-567-5500	Museum Store Sales	33,140	35,334	36,052	37,000	37,000	37,000
01-600-5943	Tr In . EMT Fund	-	-	-	-	723,230	-
01-600-5944	Tr In . SMCC	-	-	292,053	-	-	-
Total General Fund Revenues		57,841,718	65,244,210	64,394,447	48,418,570	49,415,590	45,588,410

General Fund Expenditures

Expenditures in the General Fund are projected to decrease \$3,396,870 (6.6%) from the 2019 budget of \$51,495,650 to an estimated \$48,098,780 in 2020; there is a projected decrease of \$3,749,430 in expenditures from the 2019 year-end estimate to the 2020 budget.

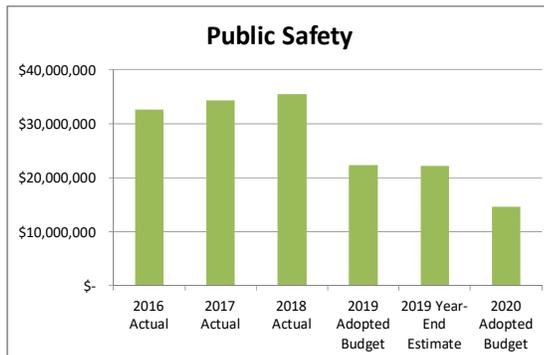
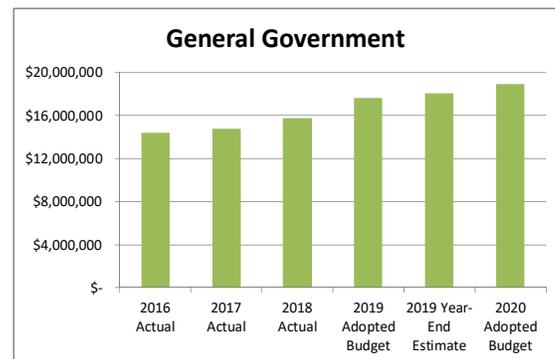
Total Expenditures budgeted for the General Fund are \$48,098,780 broken down as follows:

General Fund Expenditures by Function						
	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
General Government	\$ 14,359,304	\$ 14,713,810	\$ 15,717,276	\$ 17,591,060	\$ 18,017,310	\$ 18,877,110
Public Safety	32,565,990	34,289,090	35,473,169	22,397,570	22,205,980	14,550,380
Highways and Streets	4,190,729	4,554,738	4,434,529	5,535,200	5,388,690	5,228,100
Welfare	527,879	453,079	484,996	530,690	541,780	559,570
Culture and Recreation	5,132,847	5,038,748	5,014,632	5,441,130	5,694,450	5,733,620
Transfers Out	1,744,166	2,286,228	-	-	-	3,150,000
Total	\$ 58,520,915	\$ 61,335,693	\$ 61,124,602	\$ 51,495,650	\$ 51,848,210	\$ 48,098,780

General Government – \$18,877,110

Included in this function are Legislative (City Council), Judicial (City Attorney and Municipal Court), Executive (City Manager), Communications and Marketing, Finance, Information Technology, City Clerk, Human Resources, Building Maintenance, Fleet Maintenance, Community Development Administration, Building and Zoning, Planning, Economic Development and General Operations.

General government expenditures are budgeted to increase by \$1,286,050 or about 7.3% as compared to the 2019 budget.



Public Safety – \$14,550,380

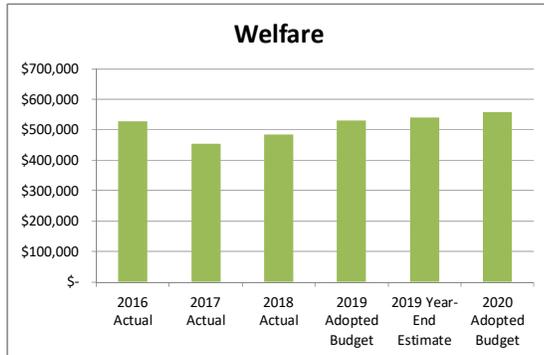
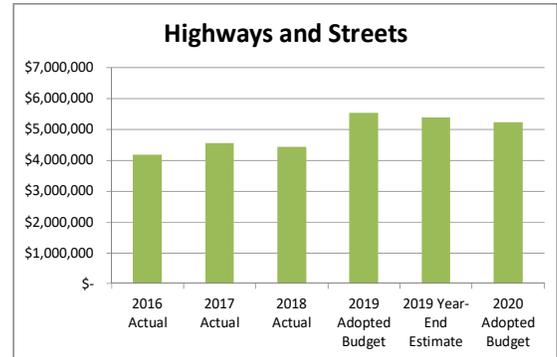
Included in this function are Police and Dispatch. Prior year’s public safety expenditures also included Fire.

Public Safety expenditures are budgeted to decrease by \$7,847,190 or 35% as compared to the 2019 budget. The decrease is related to the City’s transition from fire services provider to contracting for services through South Metro Fire Rescue (SMFR). The City’s fire-related expenditures and revenues will be eliminated in 2020.

Highways and Streets – \$5,228,100

Included in this function are Public Works Administration, Engineering, Streets, Transportation Engineering and Street Lighting.

Highway and Streets expenditures are budgeted to decrease by \$307,100 or about 5.5% as compared to the 2019 budget.

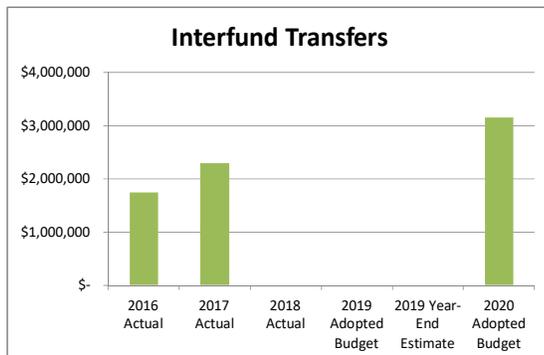
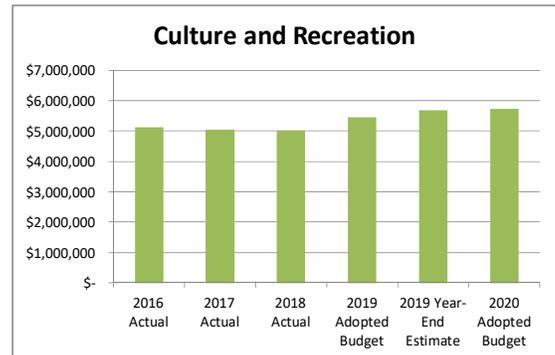


Welfare – \$559,570

Welfare services provided by the city include the Omnibus and Shopping Cart transportation programs; the Aging Well Resource Center and the Immigrant Resource Center. Expenditures are budgeted to increase by \$28,880 or about 5.4% as compared to the 2019 budget.

Culture and Recreation – \$5,733,620

Included in this function are Library, Museum and Grounds Maintenance. Expenditures are budgeted to increase by \$292,490 or 5.4% as compared to the 2019 budget.



Interfund Transfers – \$3,150,000

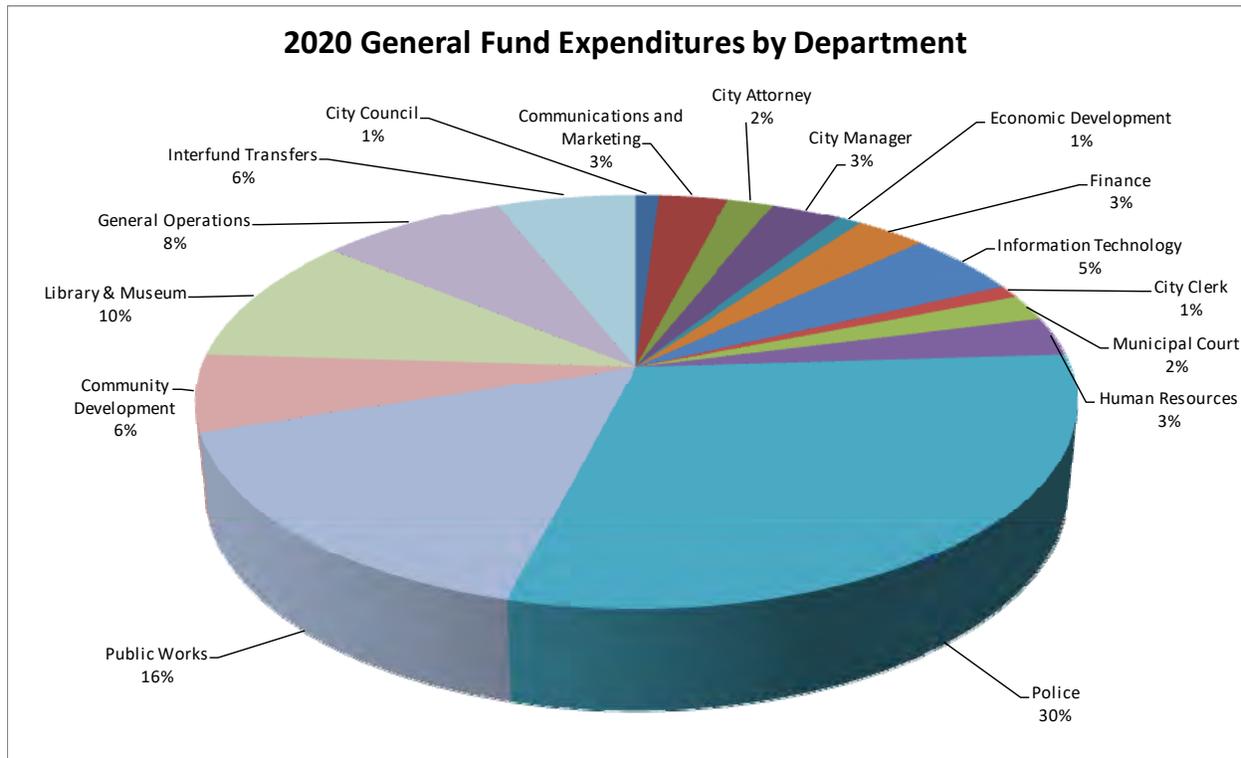
Included in this function are transfers out of the General Fund. \$3,100,000 will be transferred to the Capital Projects Fund as a result of the fire inclusion, and \$50,000 will be transferred to the Geneva Village Fund.

Prior year transfers include the City’s share of costs for the South Metro Communications Center and the transfer of fund balance in excess of 17% to the Capital Projects Fund.

General Fund Expenditures

The graphs below show the breakdown of expenditures by department.

Department Summary						
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
City Council	\$ 219,374	\$ 320,202	\$ 223,702	\$ 268,590	\$ 269,500	\$ 392,800
Communications and Marketing	1,186,271	1,049,013	981,156	1,173,780	1,195,700	1,248,140
City Attorney	563,097	586,588	677,221	613,290	741,130	779,030
City Manager	786,594	585,346	861,689	856,090	1,034,090	1,471,330
Economic Development	517,664	539,968	479,143	616,500	566,930	693,880
Finance	1,090,966	973,886	981,915	1,225,610	1,195,410	1,363,130
Information Technology	1,804,701	1,893,047	1,899,856	1,911,630	2,103,050	2,502,950
City Clerk	596,563	595,578	605,561	649,840	621,260	681,390
Municipal Court	577,956	623,096	690,360	780,610	823,230	811,770
Human Resources	961,446	934,151	1,009,843	1,242,440	1,321,390	1,308,030
Police	11,725,091	12,245,994	13,027,046	13,862,770	13,648,170	14,550,380
Fire	20,840,899	22,043,096	22,446,123	8,534,800	8,557,810	-
Public Works	6,565,127	6,806,284	6,790,880	7,586,900	7,492,210	7,525,520
Community Development	2,377,450	2,514,216	2,844,960	3,178,480	3,300,710	2,846,290
Library & Museum	4,115,513	4,159,563	4,296,439	4,660,280	4,832,250	4,958,350
General Operations	2,848,037	3,179,437	3,308,710	4,334,040	4,145,370	3,815,790
Interfund Transfers	1,744,166	2,286,228	-	-	-	3,150,000
Total	\$ 58,520,915	\$ 61,335,693	\$ 61,124,602	\$ 51,495,650	\$ 51,848,210	\$ 48,098,780



City Council Budget Summary

Did You Know?

In the City of Littleton, the community does not directly elect the Mayor. After each election, the council elects a mayor among the 7 members.

To preserve a family-oriented and economically-vibrant community that encourages citizen involvement, respects diversity, values community character, and enhances the quality of life of Littleton residents and visitors.

Major Programs – by allocation

- **Constituent Services:** Engagement with constituents
- **Policy Creation:** Development of policies for the City of Littleton
- **Learning and Education:** Learning and education opportunities to help council members understand the municipal environment, identify best practices, and seek innovative solutions
- **Audit:** Annual audit, internal and external financial analysis, to ensure sound financial practices
- **Collaborative Relationships:** Building and fostering collaborative relationships with internal and external individuals and groups

Service Delivery Improvements for 2020

- Utilize Envision Littleton plans, such as the 2040 Report (community vision), Comprehensive Plan (CP), and Transportation Master Plan (TMP), and support next steps such as updating the code to reflect the CP and TMP and pursuing additional elements of the CP where appropriate (e.g. housing and/or economic development)
- Continue implementation of Priority Based Budgeting and integration into the budget process to provide the ability to evaluate costs/benefits along with program prioritization

2019 Council Goals and Objectives

Goal 1: Envision Littleton - To integrate and promote the unifying vision provided by the citizens of the City of Littleton, known as the Envision Littleton 2040 Report and its five guiding principles (anchored, authentic, connected, active, and engaged). To shape, clarify, and confirm the city's priorities over the next 10-20 years via the Comprehensive Plan (CP) and Transportation Master Plan (TMP), which will guide future decision making. To translate the guiding principles, CP, and TMP recommendations to other plans and the city code, ensuring consistency.

- Objective 1: Comprehensive Plan (CP)
- Objective 2: Transportation Master Plan (TMP)
- Objective 3: Santa Fe River Corridor
- Objective 4: Belleview Corridor Vision Implementation
- Objective 5: Economic Development Implementation Plan
- Objective 6: Code Updates

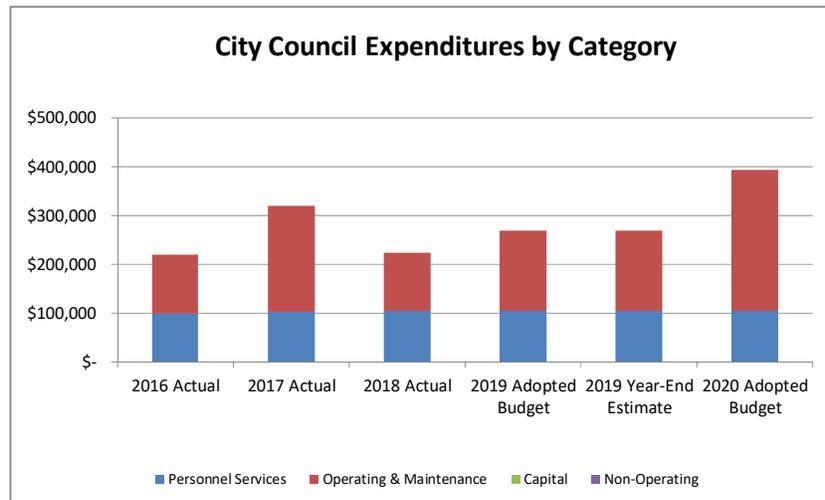
Goal 2: Financial Stability - To develop a long-term financially sustainable plan for the City of Littleton by matching available resources with community priorities in order to provide beneficial, meaningful, and valued services and programs, while incorporating the necessary investment to maintain and develop the value in community assets.

- Objective 1: Evaluate and prioritize existing programs and services for efficient and effective use of resources
- Objective 2: Evaluate existing fees for service and determine opportunity to match cost versus revenue for all funds
- Objective 3: Develop and adopt five-year financial plans for all funds to determine long-term viability
- Objective 4: Identify, assess, and prioritize long-term capital needs
- Objective 5: Identify and assess opportunities for funding for capital needs

City Council

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-100-6010 Salary . Regular	92,101	94,616	96,900	96,900	96,900	96,900
01-100-6030 Social Security	5,710	5,866	6,008	6,010	6,010	6,010
01-100-6035 Medicare	1,335	1,372	1,405	1,410	1,410	1,400
01-100-6040 Worker's Comp. Ins.	127	147	141	130	130	130
01-100-6160 Unemployment Insurance	45	181	177	190	190	190
01-100-7110 Supplies Office	2,590	4,996	2,968	4,000	3,000	3,000
01-100-7280 Books Magazines Subscriptions	-	45	125	350	350	350
01-100-7285 Dues & Memberships	45	-	-	300	300	300
01-100-7420 Business Meetings	5,952	1,136	2,484	3,500	3,500	3,500
01-100-7430 Professional/Consulting Sv	14,373	112,427	17,225	25,000	25,000	25,000
01-100-7431 Audit	35,286	34,000	42,000	33,300	33,510	34,520
01-100-7450 Learning & Education	21,891	22,819	12,735	33,000	33,000	33,000
01-100-7461 1048 Council Outreach	11,350	23,539	13,750	20,000	20,000	20,000
01-100-7461 1283 Council Breakfasts	2,515	-	-	-	-	-
01-100-7461 1284 Boards & Commissions Dinner	9,880	-	-	-	-	-
01-100-7461 1293 Youth in Government	3,500	-	-	-	-	-
01-100-7461 Art Grants	9,910	-	-	-	-	-
01-100-7462 Local Partnership Funding	-	-	-	-	-	86,500
01-100-7463 Town Hall Arts Center Funding	-	-	-	-	-	38,500
01-100-7464 Boards & Commissions Dinner	-	9,752	13,797	15,000	15,000	15,000
01-100-7467 Council Breakfasts	-	6,488	2,277	6,000	6,000	6,000
01-100-7468 Council Projects	-	-	8,442	16,000	16,000	15,000
01-100-7469 Youth in Government	-	-	-	5,000	5,000	5,000
01-100-7470 Telecommunication	808	-	-	-	-	-
01-100-7540 Office Equipment Maint	1,956	2,818	3,268	2,500	4,200	2,500
Total City Council Expenditures	219,374	320,202	223,702	268,590	269,500	392,800



Communications and Marketing Budget Summary

Did You Know?

The Littleton Report is citizens' #1 source of information about the city. Littleton.gov.org had 1,218,905 page views in 2018. The city has 6,220 followers on Facebook and 9,088 on Twitter.

The mission of the Department of Communications, Marketing, and Events is to support the goals of the City of Littleton by creating and maintaining a comprehensive communications program that contributes to an exceptional level of understanding and trust between the City of Littleton and the numerous constituencies it serves.

Three primary strategic communications programs:

1. Deliver accurate, timely, and relevant communication between the city, citizens, businesses, civic groups, visitors, media, and other public agencies about city services and programs to ensure audiences are engaged and have the information they need to make informed decisions utilizing traditional and digital platforms
2. Market Littleton's assets to citizens and non-citizens in order to maintain and enhance Littleton's economy and reputation
3. Organize and execute special events for residents, businesses, and visitors that support Littleton's quality of life and establish Littleton as a destination, creating additional economic resiliency

Major Programs – by allocation

- **Graphic Design/Citywide Production Services:** Management of printing needs for all city departments (publications include the Littleton Report, Littleton Calendar and Annual Report)
- **Special Event Permit Management:** implemented new event permit ordinance and application resulting in permits approved for almost 100 events
- **Special Events:** Including - Littleton Twilight Criterium, the premier single-day cycling event in Colorado; three, free, family summer Little Jams concerts in Bega Park; Candlelight Walk, Littleton's annual kick-off to the holiday season with attendance estimated at 20,000
- **Website Management:** Manage all functions for five sites including littleton.gov.org.
- **Citizen Engagement:** Manage openlittleton.org, Telephone Town Halls, Twitter, Facebook, Instagram and NextDoor
- **Video/Video Program Scheduling/Live Meeting Coverage:** Upload and schedule all programming on 24/7/365 Cable Channel 8, manage contractors for coverage of live meetings of appointed boards, and creative production of videos that support and promote the city

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- **ANCHORED:** Honor our history by promoting the distinctive identity of the community, encouraging civic involvement, and demonstrating regional leadership in communications and iconic events
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper by enhancing the city's economy and reputation through unique visitor experiences and iconic special events
- **CONNECTED:** Provide opportunities for the community to thrive by supporting connectivity to trails and parks while maintaining Littleton's roadway network.
- **ACTIVE:** Support the city's dedication to maintaining a healthy lifestyle by providing safe infrastructure through improved sidewalks, trails, bicycle travel, and open space for outdoor recreation and nature enthusiasts
- **ENGAGED:** Support our continued heritage as innovators and civic leaders by being good stewards of resources held in the public trust while increasing the community engagement with city construction and improvement projects

Communications and Marketing Budget Summary (continued)

Service Delivery Improvements for 2020

- Support city-wide initiatives as a partner in informing and engaging citizens.
- Develop, manage, and report findings of *2020 Resident and Business Surveys*.

Performance Summary

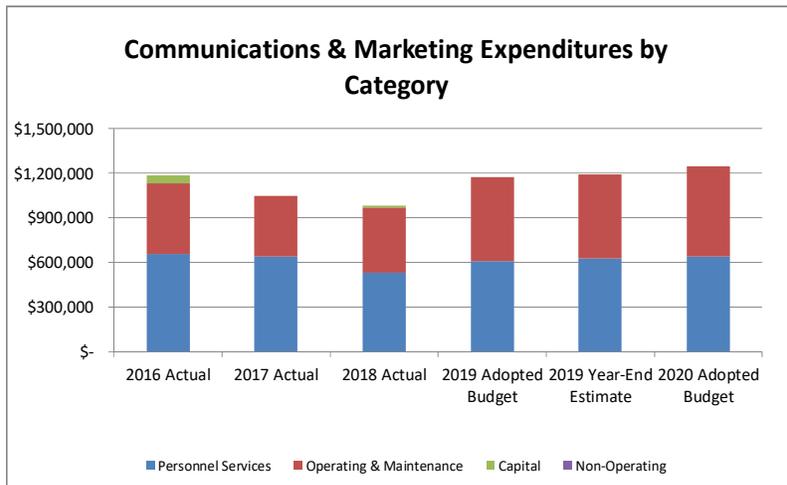
Performance Measures for Major Programs

Program	What we Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Littleton Report	Measure: Resident Survey - % State Littleton Report as #1 source of information Reason: City Charter, Article VII, F. - Inform the public of the activities of the city administration.	77%	75%	75%
Special Events	Measure: Attendance Reason: Guiding Principle, Connected - Littleton will remain a fun and eventful locale throughout the year, bringing residents together and drawing visitors from near and far.	Littleton Twilight Criterion: 10,000 Little Jams: 1,000 x 3 Candlelight Walk: 20,000	Littleton Twilight Criterion: 10,000 Little Jams: 1,000 x 3 Candlelight Walk: 20,000	Littleton Twilight Criterion: 10,000 Little Jams: 1,000 x 3 Candlelight Walk: 20,000
Littleton Calendar and Annual Report	Measure: Print and Distribute Reason: City Charter, Article VII, C. - Prepare and submit to the Council, as of the end of the fiscal year, a complete report on the finances and administrative activities of the City for the preceding year.	15,000 copies	15,000 copies	15,000 copies
Special Event Permit Management	Measure: # of event permits processed annually Reason: Guiding Principle, Connected - Littleton will remain a fun and eventful locale throughout the year, bringing residents together and drawing visitors from near and far. Event management is a matter of public health and safety.	86	100	100

Communications and Marketing

Expenditures by Line Item

Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-110-6010	Salary . Regular	497,753	497,713	416,473	471,810	484,340	505,750
01-110-6030	Social Security	30,341	31,282	25,642	29,070	30,350	30,360
01-110-6035	Medicare	7,096	7,316	6,006	6,900	7,100	7,330
01-110-6040	Worker's Comp. Ins.	1,515	762	603	610	630	660
01-110-6050	Medical	67,781	58,784	45,901	54,210	57,890	58,960
01-110-6051	Life	2,326	1,072	920	1,100	1,130	1,180
01-110-6052	Disability	2,815	1,420	1,219	1,470	1,500	1,570
01-110-6053	Dental	3,410	3,001	3,081	3,300	3,290	3,300
01-110-6054	Vision	635	559	594	690	680	680
01-110-6055	Short-Term Disability	215	163	153	160	180	190
01-110-6060	ICMA 401A . General Government	33,995	30,398	26,127	33,030	29,960	26,280
01-110-6140	ICMA Deferred Comp	-	495	1,812	-	1,950	3,080
01-110-6141	ICMA 457 Match 2%	5,391	5,055	2,401	3,970	5,070	2,980
01-110-6142	Retirement Health Savings	1,950	2,150	1,900	2,400	2,000	-
01-110-6143	Service Awards	500	-	-	400	400	-
01-110-6160	Unemployment Insurance	79	178	177	160	200	190
01-110-7110	Supplies Office	2,971	1,168	3,940	1,500	3,000	3,000
01-110-7111	Marketing Materials	27,432	15,777	28,143	31,000	31,000	31,000
01-110-7280	Books Magazines Subscription	-	-	12	-	180	180
01-110-7285	Dues & Memberships	2,270	2,860	2,991	3,000	3,500	4,100
01-110-7300	Video Equipment/Supplies	512	1,965	2,992	2,150	3,000	3,000
01-110-7350	Hardware Periphery	6,863	2,292	6,159	5,000	5,000	5,000
01-110-7360	Software Maintenance & Licenses	6,626	11,603	3,775	15,000	10,000	13,000
01-110-7419	Bank Fees	120	285	417	350	350	350
01-110-7420	Business Meetings	692	2,259	2,218	3,500	2,500	2,000
01-110-7430	Professional/Consulting Svcs	6,736	6,794	22,974	78,500	78,500	78,500
01-110-7441 1126	Littleton Calendar	16,113	17,000	14,167	25,000	25,000	25,000
01-110-7441 1128	Littleton Report	36,126	41,732	34,711	45,000	45,000	45,000
01-110-7450	Learning & Education	7,416	8,095	6,442	10,500	16,500	16,500
01-110-7461	Special Events	150,086	117,726	142,913	132,000	132,000	175,500
01-110-7500	Printing & Binding	213,000	177,553	168,213	210,000	210,000	200,000
01-110-7540	Office Equipment Maintenance	1,986	1,556	894	2,000	3,500	3,500
01-110-7820	Building Improvements	23,353	-	-	-	-	-
01-110-7860	Other Equipment	28,167	-	7,185	-	-	-
Total Communications & Marketing Expenditures		1,186,271	1,049,013	981,156	1,173,780	1,195,700	1,248,140



City Attorney Budget Summary

Did You Know?

Littleton hired a new City Attorney, Reid Betzing, formerly with the city of Arvada, Colorado.

To provide the highest quality legal representation possible to meet the present and future needs of the City of Littleton in an efficient and effective manner, while maintaining high ethical standards.

Major Programs – by allocation

- Provide legal advice to city council, city departments, and city boards, commissions, and authorities
- Manage litigation on behalf of the city
- Drafting and amending of ordinances and the city charter; review of state and federal legislative changes and judicial developments; assist in drafting city policies and procedures
- Provide legal advice, review, and drafting of all legal documents on behalf of the city
- Prosecution of all city ordinance violations, including municipal court violations and licensing (medical marijuana and liquor) violations

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- ANCHORED: Honor our history of leadership by being inclusive, encouraging civic involvement, and demonstrating leadership among metro Colorado cities
- AUTHENTIC: Honor the community spirit and shared legacy of Littleton that enabled the community to prosper
- CONNECTED: Provide the legal research, interpretation, and services necessary for the completion of Council's goals and objectives
- ACTIVE: Support the City's dedication to maintaining a healthy lifestyle through the legal stewardship of the City's assets and continued partnerships
- ENGAGED: Support our continued heritage as innovators and civic leaders

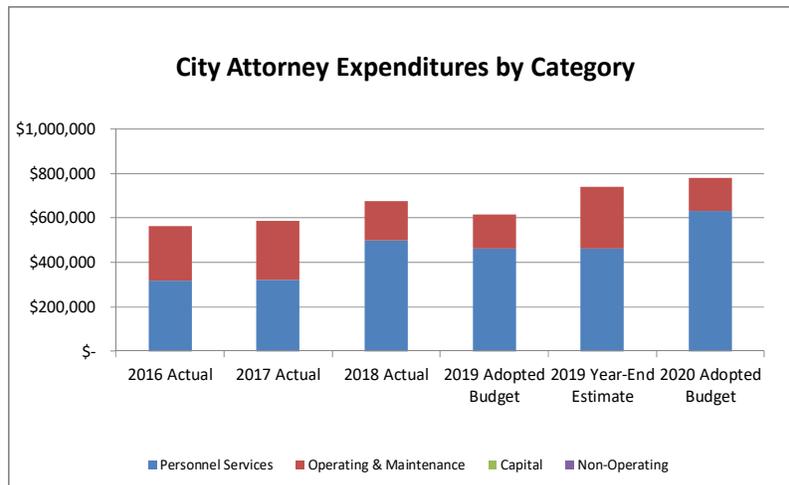
Service Delivery Improvements for 2020

- Further enhance the organization's knowledge and understanding of existing and newly created laws to allow City Council, City Manager, and staff to make the most informed decisions possible regarding legislation, projects, goals, and aspirations
-

City Attorney

Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-120-6010	Salary . Regular	257,199	242,828	403,859	367,520	391,120	521,000
01-120-6020	Salary . Overtime	-	-	742	-	40	-
01-120-6030	Social Security	15,034	15,098	22,108	19,250	24,510	28,660
01-120-6035	Medicare	3,683	3,531	5,938	5,440	5,730	7,560
01-120-6040	Worker's Comp. Ins.	399	462	778	650	530	930
01-120-6050	Medical	17,368	33,441	30,961	36,620	20,950	36,470
01-120-6051	Life	1,170	538	754	860	440	980
01-120-6052	Disability	1,369	721	1,000	1,140	580	1,290
01-120-6053	Dental	1,752	1,789	2,058	1,930	890	1,920
01-120-6054	Vision	230	333	399	400	180	310
01-120-6055	Short-Term Disability	112	80	95	100	50	90
01-120-6060	ICMA 401A . General Govern	14,369	15,928	23,761	21,120	13,240	24,760
01-120-6141	ICMA 457 Match 2%	3,275	3,235	5,262	7,710	3,750	8,340
01-120-6142	Retirement Health Savings	750	1,039	1,400	1,000	600	-
01-120-6143	Service Awards	300	-	-	-	-	250
01-120-6160	Unemployment Insurance	37	88	115	100	170	120
01-120-7110	Supplies Office	2,851	3,713	3,213	3,500	3,500	3,500
01-120-7115	Non-Capital Equipment	5,042	-	1,295	3,000	3,000	3,000
01-120-7280	Books Magazines Subscripti	16,942	17,665	25,113	38,000	32,000	30,000
01-120-7285	Dues & Memberships	769	1,406	2,050	2,500	3,000	3,000
01-120-7360	Software Maintenance	547	-	-	550	550	550
01-120-7420	Business Meetings	452	264	-	350	350	350
01-120-7430	Professional/Consulting Sv	1,381	-	-	500	500	500
01-120-7442	Personnel Recruitment	6,300	4,299	-	-	39,900	-
01-120-7443	Special Legal Services	-	230	20,467	15,250	15,250	15,250
01-120-7444	Contract Attorney	142,804	173,326	40,259	75,000	150,000	75,000
01-120-7445	Contract Prosecutor	65,000	61,100	72,525	-	22,100	7,000
01-120-7450	Learning & Education	2,517	4,431	10,932	9,000	6,000	6,000
01-120-7540	Office Equipment Maint.	1,445	1,043	2,136	1,800	2,200	2,200
Total City Attorney Expenditures		563,097	586,588	677,221	613,290	741,130	779,030



City Manager Budget Summary

Did You Know?

The City Manager's Office now includes a Manager of Innovation of Performance Excellence.

The City Manager is appointed by the City Council and serves as the chief administrative officer of the organization. The City Manager's Office (CMO) is responsible for providing day-to-day operations, overseeing and implementing organizational policies, laws, and city ordinances, providing City Council support, implementing City Council and organizational goals, appointing department directors, and the development and submission of the annual budget to City Council.

Major Programs – by allocation

- **Council Goals and City Wide Projects:** Serve as the lead for the implementation of the council imperatives and city wide projects
- **Leadership and Supervision:** Provide the vision and oversight as well as being an asset to the various department directors
- **Departmental Support:** Support departments in project management, as a committee member, and in other areas as needed, ensuring they have the resources necessary to execute their specific mission
- **City Strategic Planning and Development:** Oversight, coordination, and monitoring of work plan and strategic efforts, including updates to council and communication with departments

Service Delivery Improvements for 2020

- The new Manager of Innovation and Performance Excellence will be spearheading an effort to develop an organizational strategic plan for the city. This will extend and connect the work of Envision Littleton in identifying priorities and continue the work of Priority Based Budgeting in strategic thinking about programs and service levels with a focus on data, translating service levels to key performance indicators.
- In addition, the CMO has released a public dashboard for the 2019-2020 Council Work Plan.

Performance Summary

Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Council Goals and City Wide Projects	Measure: Work plan updates provided to council Reason: Prioritization of objectives, action steps, and key projects/initiatives is dynamic and must be periodically re-evaluated to allow inclusion of urgent issues.	Quarterly Updates	Quarterly Updates	Bi-Monthly Updates

City Manager Budget Summary (continued)

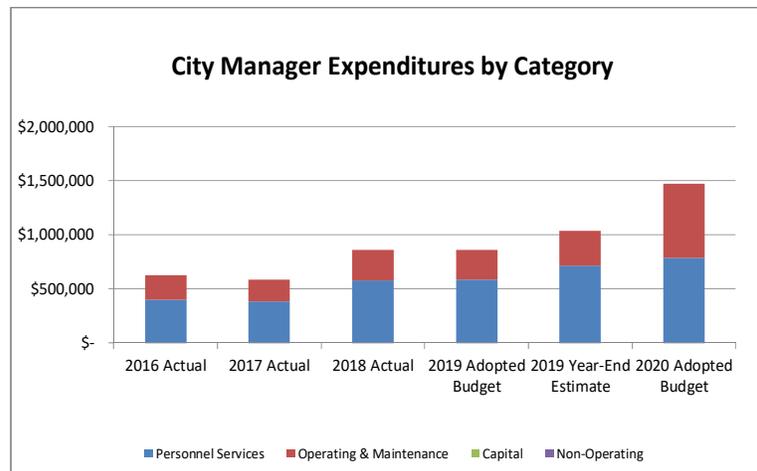
Division Budget Summary Overview

Division	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
City Manager	622,533	585,346	861,689	856,090	1,034,090	1,471,330
Youth & Senior Services	164,061	-	-	-	-	-
<i>Total Expenditures - City Manager</i>	<i>786,594</i>	<i>585,346</i>	<i>861,689</i>	<i>856,090</i>	<i>1,034,090</i>	<i>1,471,330</i>

City Manager

Expenditures by Line Item

Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-130-6010	Salary . Regular	322,921	301,739	442,747	454,960	552,660	618,150
01-130-6020	Salary . Overtime	-	-	-	-	30	-
01-130-6030	Social Security	17,642	16,025	22,680	22,700	36,050	31,520
01-130-6035	Medicare	4,695	5,026	6,968	7,170	8,600	9,140
01-130-6040	Worker's Comp. Ins.	512	573	657	610	750	810
01-130-6050	Medical	26,785	18,022	25,869	24,840	35,600	43,280
01-130-6051	Life	1,134	637	997	1,070	1,250	1,450
01-130-6052	Disability	1,415	667	1,327	1,410	1,680	1,920
01-130-6053	Dental	1,259	1,018	2,058	1,930	2,240	2,480
01-130-6054	Vision	234	190	399	400	460	510
01-130-6055	Short-Term Disability	71	60	95	100	110	120
01-130-6060	ICMA 401A . General Govern	16,866	14,760	30,550	31,850	38,370	36,570
01-130-6141	ICMA 457 Match 2%	2,558	21,372	26,109	27,100	26,270	30,360
01-130-6142	Retirement Health Savings	610	584	1,400	1,400	1,600	-
01-130-6143	Service Awards	300	-	-	-	-	350
01-130-6160	Unemployment Insurance	34	66	94	100	90	120
01-130-6170	Auto Allowance	1,043	5,492	12,300	12,300	12,300	12,300
01-130-7110	Supplies Office	1,006	2,390	2,958	3,000	3,000	3,500
01-130-7115	Non-Capital Equipment	1,385	11,633	1,375	1,500	1,500	2,000
01-130-7280	Books Magazines Subscripti	31	-	-	250	-	250
01-130-7285	Dues & Memberships	4,015	2,355	3,280	5,000	5,000	7,000
01-130-7300	Supplies Other Special	363	-	-	-	-	-
01-130-7350	Hardware Maintenance	1,604	-	-	2,500	-	-
01-130-7360	Software Maintenance	343	-	-	500	-	-
01-130-7420	Business Meetings	10,218	3,922	9,279	10,000	4,000	4,000
01-130-7430	Professional/Consulting Sv	43,325	40,704	138,772	105,000	163,130	642,500
01-130-7442	Personnel Recruitment	27,300	14,048	-	-	-	-
01-130-7450	Learning & Education	9,591	11,042	5,906	17,000	17,000	20,000
01-130-7461	1150 Local Partnership Funding	85,000	72,500	86,300	81,900	81,900	-
01-130-7461	1213 Town Hall Arts Center	38,500	38,500	38,500	38,500	38,500	-
01-130-7540	Office Equipment Maint.	1,773	2,021	1,069	3,000	2,000	3,000
City Manager Expenditures		622,533	585,346	861,689	856,090	1,034,090	1,471,330

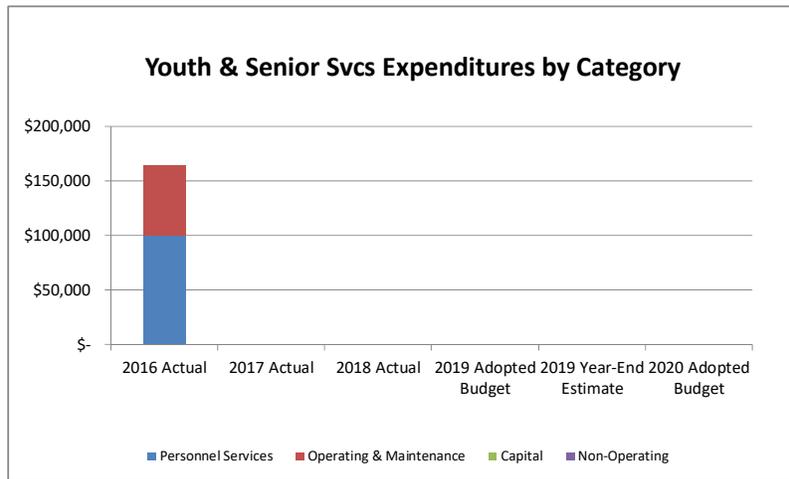


Youth and Senior Services

Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-131-6010	Salary . Regular	86,883	-	-	-	-	-
01-131-6030	Social Security	5,533	-	-	-	-	-
01-131-6035	Medicare	1,294	-	-	-	-	-
01-131-6040	Worker's Comp. Ins.	114	-	-	-	-	-
01-131-6051	Life	258	-	-	-	-	-
01-131-6052	Disability	313	-	-	-	-	-
01-131-6055	Short-Term Disability	34	-	-	-	-	-
01-131-6060	ICMA 401A . General Govern	2,792	-	-	-	-	-
01-131-6140	ICMA . Deferred Comp	1,130	-	-	-	-	-
01-131-6141	ICMA 457 Match 2%	720	-	-	-	-	-
01-131-6142	Retirement Health Savings	150	-	-	-	-	-
01-131-6160	Unemployment Insurance	22	-	-	-	-	-
01-131-7110	Supplies Office	2,197	-	-	-	-	-
01-131-7115	Non-Capital Equipment	5,450	-	-	-	-	-
01-131-7280	Books Magazines Subscripti	24	-	-	-	-	-
01-131-7420	Business Meetings	664	-	-	-	-	-
01-131-7430	Professional/Consulting Sv	15,350	-	-	-	-	-
01-131-7450	Learning & Education	296	-	-	-	-	-
01-131-7461	1231 Youth Development Program	40,837	-	-	-	-	-
Youth & Senior Services Expenditures		164,061	-	-	-	-	-

* This division was moved into the Library & Museum Services department in 2017.



Economic Development Budget Summary

Did You Know?

The City of Littleton offers unparalleled high-end, no-cost resources to business owners, developers, and commercial real estate owners.

The Economic Development Department exists to promote economic vitality in the community by focusing on business development, retention, and attraction. The department provides resources that encourage business attraction, new and infill development, and new/existing business development resulting in sustainability, net job creation, and increased tax revenues.

Major Programs – by allocation

- **Business Retention:** Provide resources to help businesses grow
- **Business Attraction:** Provide information/resources to attract desirable businesses
- **Revitalization & Redevelopment Grants:** Grant program encouraging private capital investment
- **Business & Community Engagement:** Outreach, assistance, and promotion of Littleton businesses and community organizations - research and communicate relevant information
- **Economic Modeling & Economic Strategic Plan:** Develop an economic model to evaluate fiscal impacts of proposed development/redevelopment & develop an economic strategic plan to implement comprehensive/area plan outcomes

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- **ANCHORED:** Honor our history of innovation while being inclusive, encouraging civic involvement, and demonstrating regional leadership in economic development
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper
- **CONNECTED:** Provide opportunities for the community to thrive by identifying, supporting, and catalyzing areas of economic significance
- **ACTIVE:** Support the City's dedication to maintaining a healthy lifestyle through supporting the business community and fostering continued partnerships
- **ENGAGED:** Support our continued heritage as innovators and civic leaders in economic development

Service Delivery Improvements for 2020

- **Redevelopment/Infill Development Planning & Programs:** This is a new program that focuses on the redevelopment and infill development that will occur as the Comprehensive and Transportation Plans emerge and as the remaining vacant land is developed. This focus requires new research, outreach, and tools (such as the identification of "Areas of Economic Significance", related incentives, and analysis and plan for improvement districts).
- **Business Retention:** We plan to add an automated notification 60 days following a meeting or project completion. We will follow-up with the business owner to determine the effectiveness of our services and request updates related to job creation/reduction, additional capital investment, and increased/decreased revenues.

Economic Development Budget Summary (continued)

Performance Summary

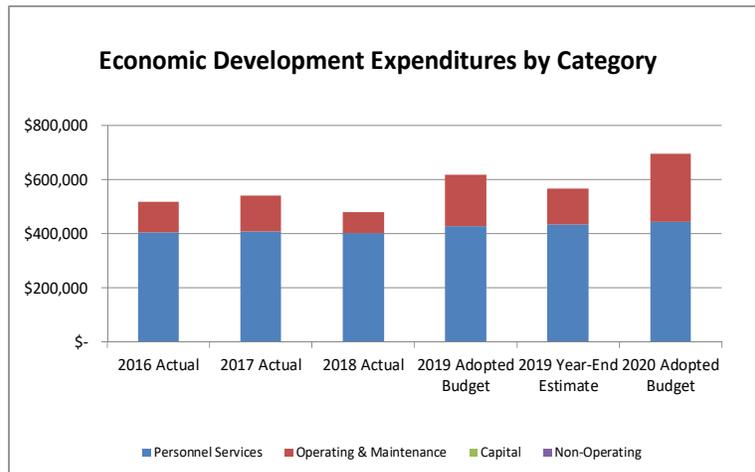
Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Business Retention	Measure: Number of Completed Projects Reason: Verifies outreach & retention	762	860	887
Business Attraction	Measure: Number of Completed Projects Reason: Verifies outreach & attraction	452	472	480
Revitalization Grant	Measure: Number/Projects Reason: Measures private investment in properties	6 Projects \$77,968 Grants \$389,862 Private Investment	6 Projects \$80,000 Grants \$400,000 Private Investment	6 Projects TBD Grants TBD Private Investment
Development/Commercial Real Estate Liaison	Measure: Number of Completed Projects Reason: Verifies outreach efforts for development projects	179	155	175
New Businesses & Closed Businesses	Measure: New Businesses Closed Businesses Reason: Stay current on the health of business community	143 39	57 YTD/April 6 YTD/April	N/A N/A

Economic Development

Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-140-6010	Salary . Regular	301,344	298,953	304,558	318,800	334,790	347,510
01-140-6030	Social Security	18,600	19,072	18,882	20,060	20,970	21,550
01-140-6035	Medicare	4,350	4,461	4,416	4,700	4,910	5,040
01-140-6040	Worker's Comp. Ins.	415	461	432	420	440	460
01-140-6050	Medical	47,671	53,463	45,408	51,370	38,460	38,460
01-140-6051	Life	1,406	679	646	750	780	810
01-140-6052	Disability	1,704	905	856	990	1,030	1,080
01-140-6053	Dental	2,446	2,352	1,882	2,200	1,650	1,650
01-140-6054	Vision	455	438	364	460	340	340
01-140-6055	Short-Term Disability	137	105	99	110	110	110
01-140-6060	ICMA 401A . General Govern	20,365	19,745	19,122	22,320	23,440	20,560
01-140-6141	ICMA 457 Match 2%	3,941	4,398	3,955	4,770	3,820	3,970
01-140-6142	Retirement Health Savings	1,200	1,500	1,200	1,600	1,600	-
01-140-6143	Service Awards	-	100	200	-	-	400
01-140-6160	Unemployment Insurance	42	100	141	110	100	110
01-140-7110	Supplies Office	642	142	723	1,300	1,270	1,300
01-140-7115	Non-Capital Equipment	406	1,314	7,316	4,590	950	3,300
01-140-7280	Books Magazines Subscripti	-	100	-	300	250	250
01-140-7282	Database Subscriptions	62,930	24,373	22,787	59,900	31,580	20,400
01-140-7285	Dues & Memberships	2,750	3,775	5,775	3,440	3,440	3,490
01-140-7360	Software Maintenance	499	-	-	-	16,250	32,780
01-140-7420	Business Meetings	1,464	1,393	2,954	3,500	3,500	3,500
01-140-7430	Professional/Consulting Sv	15,073	-	-	10,000	24,000	82,000
01-140-7450	Learning & Education	549	460	1,708	3,500	2,000	3,500
01-140-7461	Grants/Incentives	28,886	101,082	35,420	100,000	49,940	100,000
01-140-7540	Office Equipment Maint	389	597	302	1,310	1,310	1,310
Total Economic Development Expenditures		517,664	539,968	479,143	616,500	566,930	693,880



Finance Budget Summary

Did You Know?

Utility bills are only due once per year, but payments can be made on a monthly basis to make it easier on your wallet.

The Finance Departments provides cost-efficient processes and programs which provide great customer service, are environmentally and economically beneficial to citizens and customers, and are technologically advanced.

Major Programs – by allocation

- **Senior Refunds:** Administration of annual senior property tax refunds
- **Payroll Processing:** Comprehensive payroll processing for all city employees
- **Sales Tax Return Processing:** Processing and proactive collections on sales tax returns
- **Budget Development and Oversight:** Support all city staff in development of city-wide budget

How Do We Support the City’s Guiding Principles?

- **ANCHORED:** Honor our history by being inclusive, encouraging civic involvement, and demonstrating financial leadership among metro Colorado cities
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper by securing the long-term sustainability of city finances to continue to provide our citizens the best in public services
- **CONNECTED:** Provide opportunities for the community to thrive by providing a fierce sense of stewardship of the City’s assets and continued partnerships
- **ACTIVE:** Support and maintain a healthy balanced lifestyle by providing the resources to support the city’s cherished natural setting and premier destination for citizens and visitors alike
- **ENGAGED:** Support our continued heritage as innovators and civic leaders by being good stewards of resources held in the public trust while increasing the community engagement with city finances

Service Delivery Improvements for 2020

- Revisions of the sales tax return processing programs, including efficiencies to free up staff time for additional sales tax analysis, collections, and audits, which could increase revenue
- Grant management: The grant manager position will allow the city to maximize grant revenues

Finance Budget Summary (continued)

Performance Summary

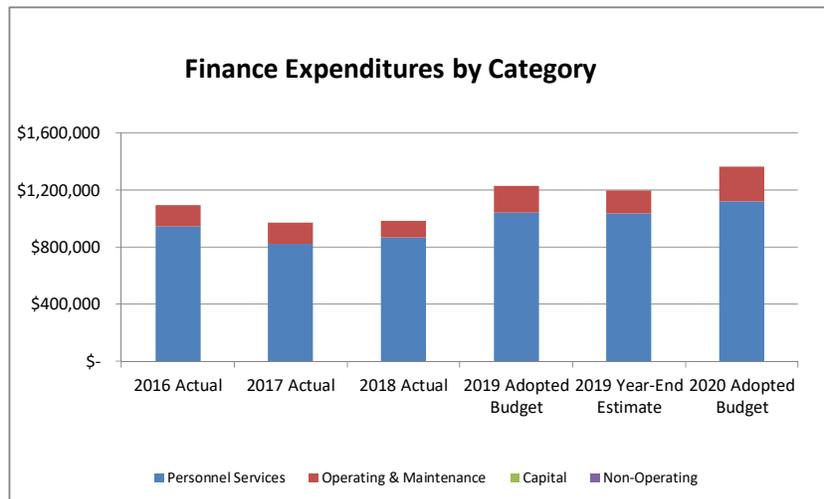
Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Senior Refunds	<p>Measure: Days that elapse from receipt of an application to mailing refund payment to residents</p> <p>Reason: Prompt approval and issuance of senior refunds demonstrates fiscal responsibility and compassion for seniors to whom this program is intended to offer financial assistance</p>	Approx. 15 days	14 days	13 days
Payroll Processing	<p>Measure: Accuracy of payroll distributions</p> <p>Reason: Ensuring accurate distributions of payroll expenses ensures compliance with federal and state tax regulations and demonstrates employees' value to the organization</p>	Not Measured	95% accuracy	98% accuracy
Sales Tax Return Processing	<p>Measure: % of returns processed within two business days</p> <p>Reason: Timely processing of returns results in more timely revenue estimates and reduced "false positive" late notices</p>	Not Measured	60%	80%
Budget Development and Oversight	<p>Measure: % of department users who believe budget development and monitoring process is user-friendly</p> <p>Reason: Departments are our customers. If the budget development and monitoring processes are not easy, it invites error and loss of valuable resources including time.</p>	Not Measured	50%	60%

Finance

Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-150-6010	Salary . Regular	703,227	596,395	640,831	765,550	785,300	863,140
01-150-6020	Salary . Overtime	6,310	5,850	4,263	11,000	3,000	3,000
01-150-6030	Social Security	41,695	38,079	39,949	47,670	49,280	51,170
01-150-6035	Medicare	10,155	8,906	9,435	11,430	11,520	12,560
01-150-6040	Worker's Comp. Ins.	959	902	932	1,010	1,030	1,130
01-150-6050	Medical	109,327	112,508	104,242	123,100	101,950	111,750
01-150-6051	Life	3,141	1,295	1,397	1,790	1,810	2,020
01-150-6052	Disability	3,798	1,469	1,633	2,380	2,260	2,680
01-150-6053	Dental	5,645	5,386	5,574	6,060	5,610	6,050
01-150-6054	Vision	937	1,003	1,082	1,260	1,160	1,250
01-150-6055	Short-Term Disability	331	239	257	300	280	300
01-150-6060	ICMA 401A . General Govern	46,244	37,427	44,401	53,590	54,700	51,070
01-150-6141	ICMA 457 Match 2%	11,155	8,546	9,509	11,920	12,090	13,500
01-150-6142	Retirement Health Savings	2,925	3,250	3,800	4,400	4,000	-
01-150-6143	Service Awards	500	-	900	-	-	-
01-150-6160	Unemployment Insurance	115	335	252	290	290	300
01-150-7110	Supplies Office	7,311	6,721	6,127	9,500	7,900	9,500
01-150-7115	Non-capital Equipment	1,607	150	-	1,000	1,400	1,000
01-150-7280	Books Magazines Subscripti	600	564	49	1,000	840	750
01-150-7285	Dues & Memberships	2,650	2,047	2,118	2,070	3,000	2,670
01-150-7350	Hardware Periphery	-	-	-	-	5,700	-
01-150-7360	Software Maintenance & Licenses	46,063	39,148	45,200	48,900	48,000	52,900
01-150-7419	Bank Fees	19,896	27,621	28,651	48,390	39,500	49,850
01-150-7420	Business Meetings	775	184	932	750	750	750
01-150-7430	Professional/Consulting Sv	48,531	66,999	16,028	51,780	37,000	103,820
01-150-7450	Learning & Education	9,694	3,111	8,011	13,000	10,600	14,500
01-150-7490	Advertising/Legal Notices	3,209	2,110	2,667	3,170	2,600	3,170
01-150-7540	Office Equipment Maint.	4,166	3,641	3,676	4,300	3,840	4,300
Total Finance Expenditures		1,090,966	973,886	981,915	1,225,610	1,195,410	1,363,130



Information Technology Budget Summary

Did You Know?

A recent software assessment identified over 135 applications procured by City employees. We plan to reduce this number in the coming years.

The mission of our Information Technology department is to provide a strategic technology vision, superior customer service, and valuable enterprise solutions that enable the City of Littleton to meet its goals, deliver quality results, and continually enhance services to its citizens.

The new leadership put in place in 2019 enters with a mandate for change and is focused on disruptive, technology forward leadership, IT service and capability modernization, effective partnership building, and IT team productivity and quality increases. Foundational 2019 accomplishments provide a level of stability that returns resources necessary to deliver the level of IT excellence the City must have to achieve its goals in 2020 and beyond.

Major Programs – by allocation

- **Software asset management:** Discovery, rationalization and consolidation; centralized intake process for new software requests
- **Telecom expense management:** Renegotiating contracts for cost savings, measuring high volume users and identifying education opportunities and spend reductions
- **Print management:** Assessment and consolidation of print/copy/scan function for cost savings
- **Productivity improvement:** Implementing Office 365, as one example, to provide improved communication and collaboration tools and capabilities
- **Security and risk management:** Focusing on disaster recovery, cyber security awareness, and phishing/penetration testing

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- **ANCHORED:** Honor our history by promoting the distinctive identity of the community, encouraging civic involvement, and demonstrating regional leadership in strategic technology and enterprise solutions
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper by continually enhancing services to our workforce and citizens
- **CONNECTED:** Provide opportunities for the community and the City's workforce to thrive by evolving technology to connect them to the nation and the world
- **ACTIVE:** Support the City's dedication to maintaining a balanced healthy lifestyle and safe environment for the city's workforce by fostering the growth of their mind, body, and spirit
- **ENGAGED:** Support our continued heritage as innovators and civic leaders by evolving and expanding the role of information technology in the strategic organization mission

Service Delivery Improvements for 2020

- With financial sustainability forefront, we are engaging strategic partners to work with our telecommunications carriers to identify the best rate plans, monitor usage, and help ensure we are paying only for services we are using.

Information Technology Budget Summary (continued)

Performance Summary

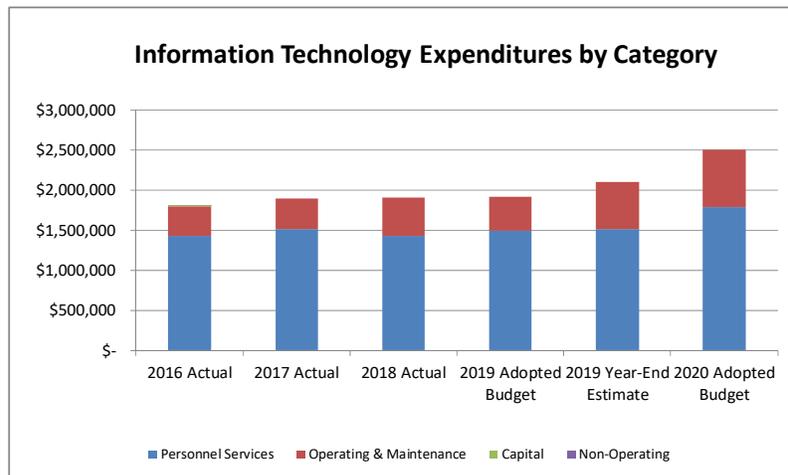
Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Software Asset Management	Measure: Count, spend, and utilization (where possible) of applications Reason: Financial Sustainability; Security Improvement and Risk Mitigation	Not Measured	138 apps > \$1M	Decrease in applications that perform the same function
Telecom Expense Management	Measure: Usage trends Reason: Financial Sustainability	Not Measured	315 wireless devices	Zero unused devices/lines
Print Management	Measure: Device per City employee ratio; Count of devices that cannot receive firmware updates Reason: Financial Sustainability; Security Improvement and Risk Mitigation	Not Measured	3:1 employee to device 80% of single function printers	Increase 2019 ratio; eliminate non-compliant devices
Productivity Improvement	Measure: Utilization of O365 applications Reason: Employee Efficiency	Not Measured	TBD - planned go-live In Q4 2019	Increase in usage of O365 apps
Security and Risk Management	Measure: Security awareness training compliance; phishing click rate percentages Reason: Security Improvement and Risk Mitigation	Not Measured	Training campaign in progress; 23% click rate	100% training compliance; Decrease from 2019 click rate

Information Technology

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-160-6010 Salary . Regular	1,066,571	1,135,406	1,079,463	1,130,280	1,177,790	1,377,290
01-160-6020 Salary . Overtime	1,068	1,089	596	2,000	2,030	2,000
01-160-6030 Social Security	63,553	70,320	68,867	68,710	73,690	82,670
01-160-6035 Medicare	15,190	16,754	16,131	16,640	17,230	20,000
01-160-6040 Worker's Comp. Ins.	1,080	1,319	1,031	1,010	960	1,270
01-160-6050 Medical	170,572	173,248	157,469	162,980	135,470	181,430
01-160-6051 Life	4,956	2,477	2,316	2,640	2,370	3,190
01-160-6052 Disability	5,976	3,287	3,044	3,500	3,110	4,230
01-160-6053 Dental	7,503	7,668	6,727	6,610	5,810	7,710
01-160-6054 Vision	1,397	1,428	1,301	1,370	1,130	1,600
01-160-6055 Short-Term Disability	424	366	312	320	300	380
01-160-6060 ICMA 401A . General Govern	72,112	71,915	71,122	79,010	72,560	77,990
01-160-6130 Educational Benefits	-	3,000	2,304	-	-	-
01-160-6141 ICMA 457 Match 2%	14,697	16,325	13,203	15,110	16,040	24,940
01-160-6142 Retirement Health Savings	3,600	4,675	4,600	4,800	4,200	-
01-160-6143 Service Awards	700	200	600	400	400	400
01-160-6160 Unemployment Insurance	143	350	353	320	530	390
01-160-7110 Supplies Office	3,967	4,499	3,773	4,000	4,000	4,500
01-160-7115 Non-Capital Expenditures	8,150	-	-	-	-	-
01-160-7285 Dues & Memberships	3,609	3,359	9,639	9,930	9,930	9,930
01-160-7350 Hardware Periphery	71,762	62,964	76,555	53,900	53,900	4,000
01-160-7352 Hardware Maintenance	-	-	-	-	-	56,000
01-160-7360 Software Maintenance & Licensing	224,112	230,748	279,519	269,570	370,800	415,730
01-160-7420 Business Meetings	442	645	1,218	500	3,000	4,000
01-160-7430 Professional/Consulting Sv	3,832	32,394	71,210	40,000	60,000	180,000
01-160-7442 Personnel Recruitment	17,120	-	-	-	36,000	-
01-160-7450 Learning & Education	32,635	46,323	27,517	35,530	50,000	41,500
01-160-7540 Office Equipment Maint.	1,484	2,288	986	2,500	1,800	1,800
01-160-7840 Capital - Office Equipment	8,046	-	-	-	-	-
Total Information Technology Expenditures	1,804,701	1,893,047	1,899,856	1,911,630	2,103,050	2,502,950



City Clerk Budget Summary

Did You Know?

Candidates running for election will now be able to file their FCPA filings online.

The city clerk's office strives to present a courteous, service-oriented team of professionals who, in partnership with the Littleton City Council, City Manager, other city departments, and the community, serve the citizens of Littleton at an optimum level.

Major Programs – by allocation

- **Records Management:** Scanning records, maintaining records, records retention
- **Authority, Board and Commission Recruitment:** Recruitment for Authority, Board, and Commissions 1-2 times per year
- **Omnibus and Shopping Cart Program:** Senior transportation, fixed route and on-demand service
- **Election Administration:** Election official for all elections. IGA's, Ballots, for three counties

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- **ANCHORED:** Honor our history of leadership by being inclusive, encouraging civic involvement, and demonstrating continued regional leadership in records management
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper
- **CONNECTED:** Continue to make Littleton a connected and accessible place by providing the Omnibus and Shopping Cart Program
- **ACTIVE:** Support the City's dedication to maintaining a healthy lifestyle and making the most of their city's cultural and natural resource abundance
- **ENGAGED:** Support our continued heritage as innovators and civic leaders in maintaining a respectful and productive dialogue affecting the direction and priorities of the city and our community

Service Delivery Improvements for 2019 and 2020

- Finance Campaign Practices Act (FCPA) filings will now be electronic for candidates running for office. After reviewing the current practice via PBB BluePrint process, outsourcing FCPA filings was the most efficient way to proceed. This will be available for use during the 2019 election.
- Records Requests - fully automate the process using existing resources
- Authority, Board, and Commission (ABC) Training - set up training with a "mock" meeting, with motions, amended motions, citizen interaction, etc., so new and current ABC members are better trained to carry out their mission
- Enacting a user group that will meet quarterly to provide updates to users, training as needed, questions regarding the use, and discussions about a "wishlist" for an internal tool

City Clerk Budget Summary (continued)

Performance Summary

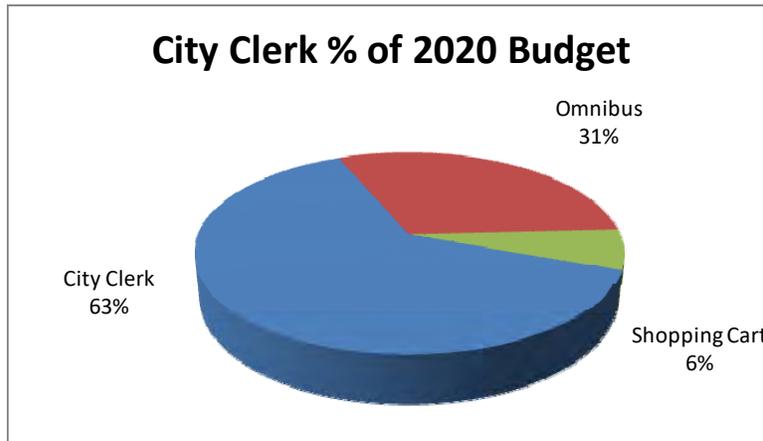
Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Records Management	Measure: Scanning of historical documents Reason: Ensuring documents and contracts are preserved in a searchable manner. All documents from 2008 forward are digital.	21 boxes scanned	29 boxes scanned	This project will be complete in 2020
Authorities, Boards, and Commissions Recruitment	Measure: Number of applicants Reason: To increase citizen participation in the recruiting process	37	49 (2-recruitments)	50
Omnibus (OB) and Shopping Cart (SC) Program	Measure: # of trips Reason: Tracking the number of trips each day shows if we don't have enough trips the program would no longer be efficient.	SC - 7879 OB - 5680	SC - 7911 OB - 6294	SC - 7900 OB - 6300

City Clerk Budget Summary (continued)

Division Budget Summary Overview

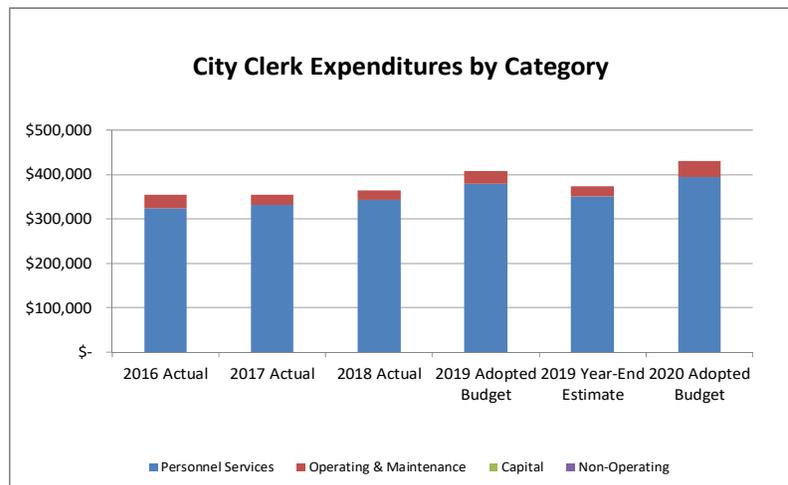
Division	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
City Clerk	355,362	354,628	364,885	407,550	373,030	429,940
City Clerk Omnibus	202,389	201,187	205,363	205,880	209,520	207,940
City Clerk Shopping Cart	38,812	39,763	35,313	36,410	38,710	43,510
<i>Total Expenditures - City Clerk</i>	<i>596,563</i>	<i>595,578</i>	<i>605,561</i>	<i>649,840</i>	<i>621,260</i>	<i>681,390</i>



City Clerk – City Clerk

Expenditures by Line Item

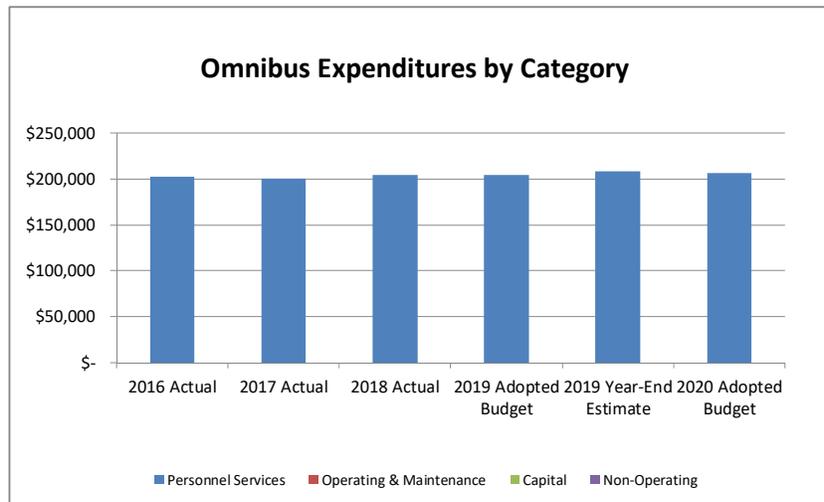
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-172-6010	Salary . Regular	230,994	239,651	250,371	278,720	258,890	297,340
01-172-6020	Salary . Overtime	1,577	703	964	500	2,160	5,000
01-172-6030	Social Security	13,860	14,739	15,321	17,310	15,920	18,750
01-172-6035	Medicare	3,241	3,447	3,583	4,050	3,720	4,380
01-172-6040	Worker's Comp. Ins.	314	374	366	360	340	360
01-172-6050	Medical	54,781	53,962	51,887	56,540	49,810	49,810
01-172-6051	Life	949	536	553	650	600	700
01-172-6052	Disability	1,150	621	643	770	690	810
01-172-6053	Dental	1,835	1,834	1,764	1,930	1,650	1,650
01-172-6054	Vision	342	342	342	400	340	340
01-172-6055	Short-Term Disability	103	108	108	140	130	110
01-172-6060	ICMA 401A . General Govern	13,989	13,772	15,028	17,290	15,980	13,980
01-172-6141	ICMA 457 Match 2%	-	-	-	-	-	1,330
01-172-6142	Retirement Health Savings	900	1,125	1,200	1,200	1,200	-
01-172-6143	Service Awards	200	-	600	-	-	-
01-172-6160	Unemployment Insurance	42	100	101	130	130	130
01-172-7110	Supplies Office	3,884	3,382	3,629	3,500	3,500	3,500
01-172-7115	Non-capital Equipment	-	-	3,288	6,000	-	3,000
01-172-7112	Boards & Commissions - Supplies & Materials	-	-	-	-	-	1,000
01-172-7280	Books Magazines Subscripti	41	60	-	60	-	60
01-172-7285	Dues & Memberships	535	722	505	300	320	320
01-172-7350	Hardware Periphery	-	-	-	-	-	7,470
01-172-7360	Software Maintenance & Licensing	3,364	-	-	-	-	1,500
01-172-7413	Filing & Recording	500	700	130	800	1,000	1,500
01-172-7420	Business Meetings	298	513	374	300	300	300
01-172-7430	Professional/Consulting Sv	13,709	13,043	10,286	10,000	10,000	10,000
01-172-7450	Learning & Education	6,769	2,271	1,862	5,000	5,000	5,000
01-172-7490	Advertising/Legal Notices	174	461	462	600	600	600
01-172-7510	Rentals	541	813	-	-	-	-
01-172-7540	Office Equipment Maint.	1,270	1,349	1,520	1,000	750	1,000
Total City Clerk - Clerk Expenditures		355,362	354,628	364,885	407,550	373,030	429,940



City Clerk – Omnibus

Expenditures by Line Item

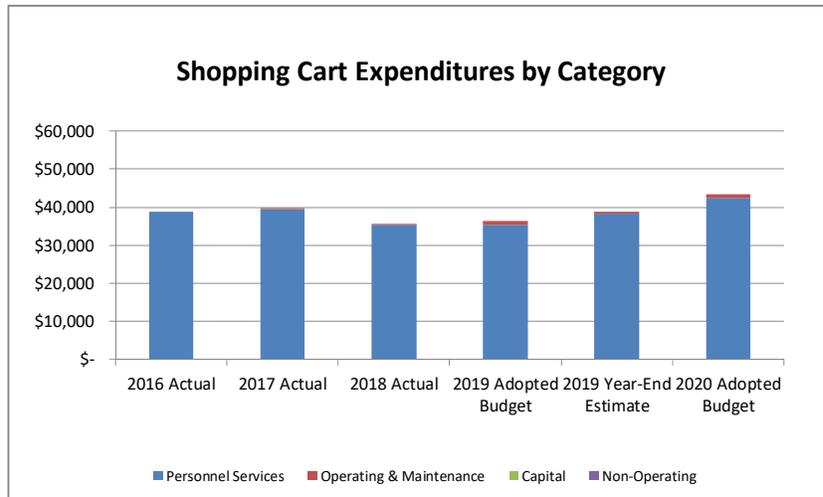
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-176-6010	Salary . Regular	126,213	125,169	128,323	128,860	133,560	132,730
01-176-6030	Social Security	7,642	7,790	7,945	8,090	8,300	8,230
01-176-6035	Medicare	1,787	1,822	1,858	1,890	1,940	1,930
01-176-6040	Worker's Comp. Ins.	4,949	4,973	6,449	6,100	6,280	6,320
01-176-6050	Medical	48,694	47,966	46,121	44,280	44,280	44,280
01-176-6051	Life	545	263	266	300	300	310
01-176-6052	Disability	660	349	352	400	400	410
01-176-6053	Dental	1,835	1,834	1,764	1,650	1,650	1,650
01-176-6054	Vision	342	342	342	350	340	340
01-176-6055	Short-Term Disability	105	82	82	80	80	80
01-176-6060	ICMA 401A . General Govern	7,790	7,563	8,084	9,020	8,990	7,850
01-176-6141	ICMA 457 Match 2%	803	794	812	1,570	1,080	1,620
01-176-6142	Retirement Health Savings	900	1,125	1,200	1,200	1,200	-
01-176-6143	Service Awards	-	200	400	-	-	100
01-176-6160	Unemployment Insurance	39	96	96	90	120	90
01-176-7110	Supplies Office	85	819	1,269	2,000	1,000	2,000
Total City Clerk - Omnibus Expenditures		202,389	201,187	205,363	205,880	209,520	207,940



City Clerk – Shopping Cart

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-178-6010 Salary . Regular	34,755	34,930	31,281	31,360	33,790	37,670
01-178-6020 Salary . Overtime	23	-	-	-	-	-
01-178-6030 Social Security	2,139	2,183	1,919	1,950	2,090	2,340
01-178-6035 Medicare	500	511	449	460	490	540
01-178-6040 Worker's Comp. Ins.	1,189	1,751	1,565	1,490	1,620	1,800
01-178-6055 Short-Term Disability	87	54	18	80	120	80
01-178-6143 Service Awards	100	-	-	-	-	-
01-178-6160 Unemployment Insurance	19	68	62	70	100	80
01-178-7110 Supplies Office	-	266	19	1,000	500	1,000
Total City Clerk - Shopping Cart Expenditures	38,812	39,763	35,313	36,410	38,710	43,510



Municipal Court Budget Summary

Did You Know?

In 2018, 331 Traffic defendants attended Littleton Defensive Driving School instructed by Littleton Police Officers

The Littleton Municipal Court provides courteous, fair and impartial judicial services in a timely manner to promote public safety and protect citizens' fundamental rights.

Major Programs – by allocation

- **Judicial Hearings:** Misdemeanor, traffic, and juvenile court with the ability to see in custody defendants in a timely manner by video hearing
- **Judicial Services:** Restitution, probation, sealing/expungement, and collections
- **Local Partnership:** Defense council first appearance services, Littleton Defensive Driving School, and interpreter service
- **Court Security:** Security staff and video surveillance

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- **ANCHORED:** Honor our history of caring for those in need and creating a safe community by being inclusive, encouraging civic involvement, and demonstrating regional leadership in law enforcement
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper and remain a hometown community that treats everyone with respect
- **CONNECTED:** Combine efforts to protect and promote a safe community where all residents and visitors feel welcome and secure in their surroundings and as they navigate through and within the City
- **ACTIVE:** Support the City's dedication to maintaining a healthy lifestyle by continually striving to provide quality professional law enforcement services for all members of our community
- **ENGAGED:** Support our continued heritage as innovators and civic leaders by providing the best police services available while promoting transparency and inclusion for all community members

Service Delivery Improvements for 2020

- Replace Judicial Management System to allow for electronic processing of all court procedures increasing efficiency in court processing time.

Municipal Court Budget Summary

Performance Summary

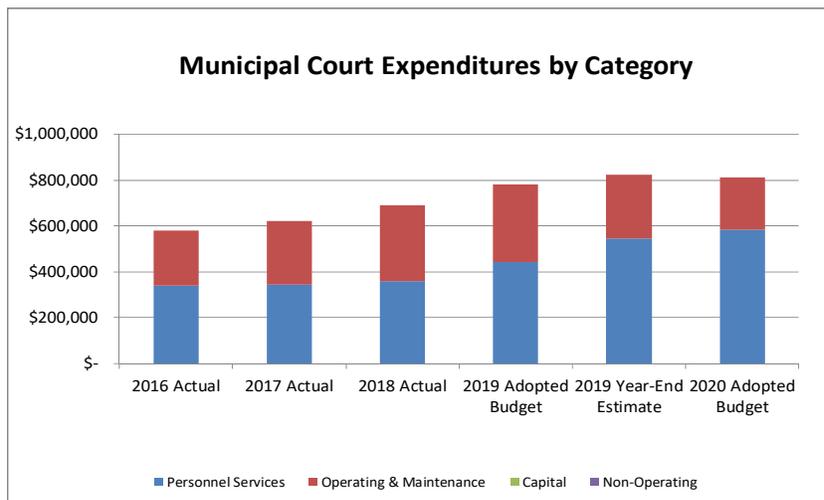
Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Judicial Hearings	Measure: Case Disposition Rate (Ratio of New Cases to Closed Cases) Reason: Effective Caseload Management	79.1%	80%	85%
Judicial Services	Measure: Restitution Collection and Disbursement Reason: Enforcement of court orders requiring payment of legal financial obligations	Not Measured 100%	50% 100%	75% 100%
Local Partnership	Measure: Defense Council Provided for Qualified First Appearance Defendants Reason: Access and Fairness to Judicial Process	100%	100%	100%

Municipal Court

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Municipal Court Expenditures						
01-173-6010 Salary . Regular	246,720	256,012	269,391	333,390	413,800	455,230
01-173-6020 Salary . Overtime	-	-	508	500	14,920	500
01-173-6030 Social Security	15,209	16,117	16,657	21,010	26,840	28,260
01-173-6035 Medicare	3,557	3,770	3,896	4,920	6,280	6,610
01-173-6040 Worker's Comp. Ins.	337	395	698	460	2,410	2,010
01-173-6050 Medical	50,566	46,249	44,338	50,440	48,240	57,820
01-173-6051 Life	1,047	576	598	780	760	870
01-173-6052 Disability	1,268	762	792	1,030	1,000	1,150
01-173-6053 Dental	2,488	2,757	2,705	3,080	2,790	2,750
01-173-6054 Vision	463	513	524	640	580	570
01-173-6055 Short-Term Disability	181	162	162	190	180	160
01-173-6060 ICMA 401A . General Govern	12,737	12,874	14,125	18,550	19,560	19,650
01-173-6140 ICMA . Deferred Comp	2,663	1,705	1,798	1,880	1,940	1,960
01-173-6141 ICMA 457 Match 2%	1,425	1,798	1,932	3,080	4,320	5,580
01-173-6142 Retirement Health Savings	1,200	1,500	1,600	2,000	1,800	-
01-173-6143 Service Awards	100	-	-	-	-	300
01-173-6160 Unemployment Insurance	67	150	151	190	260	190
01-173-7110 Supplies Office	11,233	13,581	17,780	15,000	10,000	10,000
01-173-7280 Books Magazines Subscripti	913	2,019	1,018	3,100	1,000	1,000
01-173-7285 Dues & Memberships	20	1,080	(345)	500	500	680
01-173-7350 Hardware Maintenance	30	-	990	1,000	1,500	1,000
01-173-7360 Software Maintenance	27,433	21,611	58,479	31,000	31,000	32,550
01-173-7410 Collection Fees	7,206	5,423	2,901	7,500	1,000	-
01-173-7419 Bank Fees	52	64	60	80	150	-
01-173-7420 Business Meetings	154	261	604	600	600	600
01-173-7430 Professional/Consulting Sv	52,592	64,154	71,323	70,000	76,000	48,980
01-173-7430 1243 Bailiff/Security	51,198	66,622	61,288	67,600	70,500	87,000
01-173-7433 Judicial Service Contract	81,575	87,857	98,521	124,090	36,000	30,000
01-173-7434 Defense Counsel First Appearance	-	-	5,600	-	33,300	-
01-173-7443 Special Legal Services	2,819	6,615	6,899	7,000	5,600	5,000
01-173-7450 Learning & Education	1,451	429	280	5,000	5,000	5,950
01-173-7461 Jury Fees	401	243	324	1,000	400	400
01-173-7540 Office Equipment Maint.	851	7,797	4,766	5,000	5,000	5,000
Total Municipal Court Expenditures	577,956	623,096	690,360	780,610	823,230	811,770



Human Resources Budget Summary

Did You Know?

HR revitalized our Wellness program in January 2019 and as of April 30th, 160 are engaged! This surpasses all of 2018!

Through strategic partnerships and collaboration, the Human Resources Department balances the needs of the employees and those of the city. Develops and implements programs that recruit, develop, coach, and retain a high performing workforce; mitigates risks, provides technical expertise related to employment practices, problem solving, provides learning opportunities, and fosters an inclusive, healthy, safe workplace.

Major Programs – by allocation

- **Employee Benefits:** The medical, dental, vision, flexible spending and other benefits that are both mandated by federal law and supports the attraction and retention of highly qualified employees
- **Talent Acquisition (Recruitment):** This program is vital to keep our organization staffed with top tier employees
- **Organizational Development:** This program will help shape the organizational culture, mission, vision and values
- **Employee Relations (Investigations):** Investigate claims of discrimination, improper workplace conduct, and provides a mechanism for employees to raise concerns and keep our employees safe
- **Employee Customer Service:** To service our customers in all of their HR needs

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- **ANCHORED:** Honor our history of leadership by being inclusive, encouraging civic involvement, and demonstrating regional leadership in human resources
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper by developing a strategic plan and support the organizational mission
- **CONNECTED:** Provide the programs, productive environment, and support for our high performing workforce to support the completion of Council's goals and objectives
- **ACTIVE:** Support the City's dedication to maintaining a balanced healthy lifestyle and safe environment for the city's employees by fostering the growth of their mind, body, and spirit
- **ENGAGED:** Support our continued heritage as innovators and civic leaders by providing our workforce technical expertise, best practices, and state-of-the-art training opportunities

Service Delivery Improvements for 2020

- Human Resources has made significant delivery improvements in the area of Off-Boarding. This is the process of helping an employee exit the organization for retirement or other opportunities. One piece of Off-Boarding is the required process of offering COBRA insurance. This has since been outsourced resulting in 100% compliance to federal regulations and better service for employees.

Human Resources Budget Summary (continued)

Performance Summary

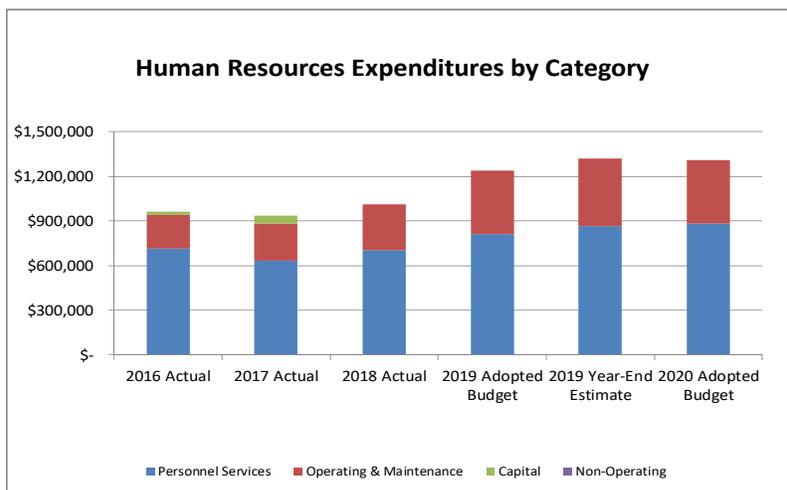
Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Employee Benefits	<p>Measure: Cigna Local Plus: Total Claims Cost + Pharmacy will be \$275k or less/month.</p> <p>Reason: It benefits our employees and the city to make every employee a better consumer of health services as it can reduce the cost of claims allowing the city to maintain a zero deductible PPO (preferred provider organization) plan.</p>	Not Measured	270,000	275,000
Recruitment	<p>Measure: Meet with hiring supervisor to develop recruitment strategy within three business days of approved vacancy</p> <p>Reason: Developing a plan with directors is a customer service effort and is helpful in setting timelines and expectations, and in creating a plan to tackle a low applicant pool or volatile hiring market.</p>	Not Measured	3.5	3
Organizational Development	<p>Measure: To secure a firm and have employee training developed with implementation plan by December 31, 2019</p> <p>Reason: This program is critical to becoming a values based organization. It is a City Manager goal for the organization.</p>	N/A	100%	TBD
Employee Relations	<p>Measure: 100% of investigation notices will be sent out within two business days of the initial complaint</p> <p>Reason: Timeliness in beginning investigations and placing appropriate parties on notices is imperative to customer service and in mitigating risk</p>	Not Measured	100%	100%
Employee Customer Service	Under Development	TBD	TBD	TBD

Human Resources

Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-174-6010	Salary . Regular	543,164	476,307	534,818	593,150	681,080	702,450
01-174-6030	Social Security	32,097	30,369	33,199	35,560	42,810	41,020
01-174-6035	Medicare	7,756	7,103	7,764	8,780	10,010	10,190
01-174-6040	Worker's Comp. Ins.	742	781	755	770	890	920
01-174-6050	Medical	75,161	71,672	70,137	71,080	70,200	65,260
01-174-6051	Life	2,310	1,022	1,155	1,390	1,370	1,640
01-174-6052	Disability	2,798	1,354	1,556	1,840	1,790	2,180
01-174-6053	Dental	4,069	3,857	3,693	3,860	3,370	3,850
01-174-6054	Vision	758	718	710	800	700	800
01-174-6055	Short-Term Disability	265	171	171	190	170	190
01-174-6060	ICMA 401K . General Govern	33,516	29,427	36,283	41,520	39,770	41,590
01-174-6130	Educational Benefits	-	-	-	40,000	-	-
01-174-6140	ICMA . Deferred Comp	-	-	-	-	1,160	-
01-174-6141	ICMA 457 Match 2%	10,730	9,382	10,265	11,870	10,890	14,050
01-174-6142	Retirement Health Savings	1,950	2,425	2,500	2,800	2,400	-
01-174-6143	Service Awards	-	-	500	-	-	600
01-174-6150	Uniforms	-	-	-	-	750	-
01-174-6160	Unemployment Insurance	103	207	183	180	240	190
01-174-7110	Supplies Office	6,872	6,850	11,416	10,000	7,500	7,500
01-174-7115	Non-Capital Equipment	6,757	26	3,914	-	-	-
01-174-7280	Books Magazines Subscripti	416	-	377	750	400	600
01-174-7285	Dues & Memberships	6,876	6,900	6,520	7,000	8,000	8,000
01-174-7360	Software Maintenance	20,064	48,801	55,136	65,000	65,000	65,000
01-174-7420	Business Meetings	405	760	1,147	3,600	2,000	2,000
01-174-7430	Professional/Consulting Sv	6,888	40,835	80,050	185,000	227,290	185,000
01-174-7434	General Govt. Training	23,157	500	10,542	22,000	22,000	22,000
01-174-7440 1059	Drug Screens	8,516	4,118	-	-	-	-
01-174-7440 1176	Polygraph Examinations	9,625	1,375	-	-	-	-
01-174-7440 1169	Phys. Exams . Other	21,400	23,710	23,182	30,000	30,000	30,000
01-174-7442	Personnel Recruitment	34,036	60,734	59,484	45,000	35,000	45,000
01-174-7450	Learning & Education	7,343	636	9,523	13,600	13,600	12,000
01-174-7460	Safety Committee	4,767	3,845	9,717	12,000	12,000	15,000
01-174-7462	Employee Recognition	28,208	20,553	22,533	25,000	25,000	25,000
01-174-7540	Office Equipment Maintenance	6,872	4,643	2,817	9,700	6,000	6,000
01-174-7620	FF Heart & Circ Benefit	34,125	21,000	9,798	-	-	-
01-174-7820	Building Improvements	19,700	54,070	-	-	-	-
Total Human Resources Expenditures		961,446	934,151	1,009,843	1,242,440	1,321,390	1,308,030



Police Budget Summary

Did You Know?

Littleton Police Citizen Academy Alumni volunteered over 7,000 hours of their time helping the police department in 2018.

The Littleton Police Department's mission is to catch criminals, to prevent crime, to comfort victims, and to treat everyone with respect.

Major Programs – by allocation

- **Patrol Teams 1-6:** Provide proactive and reactive police services for the community
- **General Assignment Detectives:** Conduct criminal investigations into reported crimes occurring within the city limits of Littleton
- **Communications Center:** Receives all incoming emergency and non-emergency (police, fire, and medical) calls for service for City of Littleton and dispatches officers to calls; provides information to the public for calls not requiring officer response

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- **ANCHORED:** Honor our history of caring for those in need and creating a safe community by being inclusive, encouraging civic involvement, and demonstrating regional leadership in law enforcement
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper and remain a hometown community that treats everyone with respect
- **CONNECTED:** Combine efforts to protect and promote a safe community where all residents and visitors feel welcome and secure in their surroundings and as they navigate through and within the City
- **ACTIVE:** Support the City's dedication to maintaining a healthy lifestyle by continually striving to provide quality professional law enforcement services for all members of our community
- **ENGAGED:** Support our continued heritage as innovators and civic leaders by providing the best police services available while promoting transparency and inclusion for all community members

Service Delivery Improvements for 2020

- Increase transparency and community engagement through addition of non-sworn Public Information Manager
 - Fully staff the Police Department to allow for full implementation of all proactive units, including the Traffic Unit, Special Enforcement Team, and School Resource Officers
-

Police Budget Summary (continued)

Performance Summary

Performance Measures for Major Programs

Program	What we Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
General Assignment Detectives	Measure: Case closure rates ¹ Reason: Ensuring investigations are closed in an appropriate manner provides the best service to the Littleton residents and mirrors the LPD Mission statement in the areas of “ <i>catching criminals, preventing crimes and comforting victims.</i> ”	62%	65%	70%
Communications Center	Measure: Time from receipt of call to officer dispatched ² Reason: By ensuring quick response times, the LPD will provide the best service to Littleton residents and meet the goals of our Mission Statement.	3:30	3:20	3:10
Patrol Teams 1-6	Measure: Fully staff all Patrol Team assignments Reason: By fully staffing all 6 Patrol Teams, the LPD will be better able to serve the needs of the community by providing more officers during peak service times. This will also allow the department to staff proactive units to address long-term quality of life issues for our community.	38 of 42	40 of 42	42 of 42

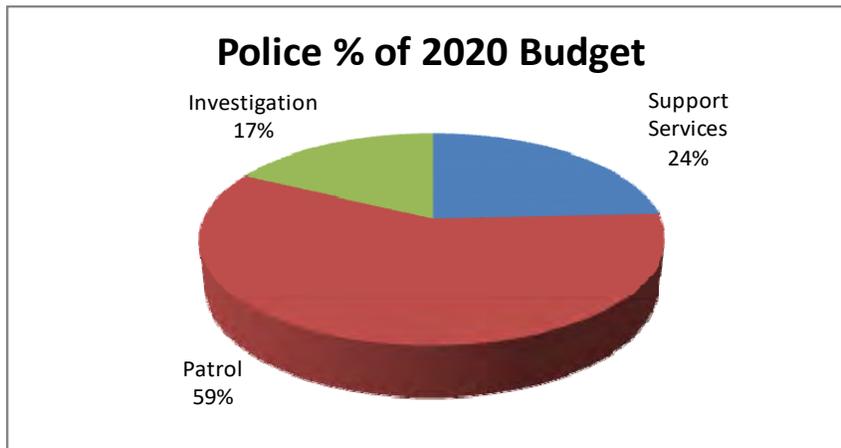
¹ Police Investigations will exceed the national average of 48.1% (2017) in case closure rates for Violent Crime (homicide, rape, robbery, aggravated assault) investigations.

² Police Communications (Dispatch) will exceed the national average of 5 minutes

Police Budget Summary Overview

Division Budget Summary Overview

Division	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Police Support Services	2,871,850	2,919,255	3,019,977	3,401,310	3,219,350	3,521,280
Police Patrol	6,823,663	7,122,141	7,711,041	8,103,530	8,057,400	8,498,250
Police Investigation	2,029,578	2,204,598	2,296,028	2,357,930	2,371,420	2,530,850
<i>Total Expenditures - Police</i>	<i>11,725,091</i>	<i>12,245,994</i>	<i>13,027,046</i>	<i>13,862,770</i>	<i>13,648,170</i>	<i>14,550,380</i>

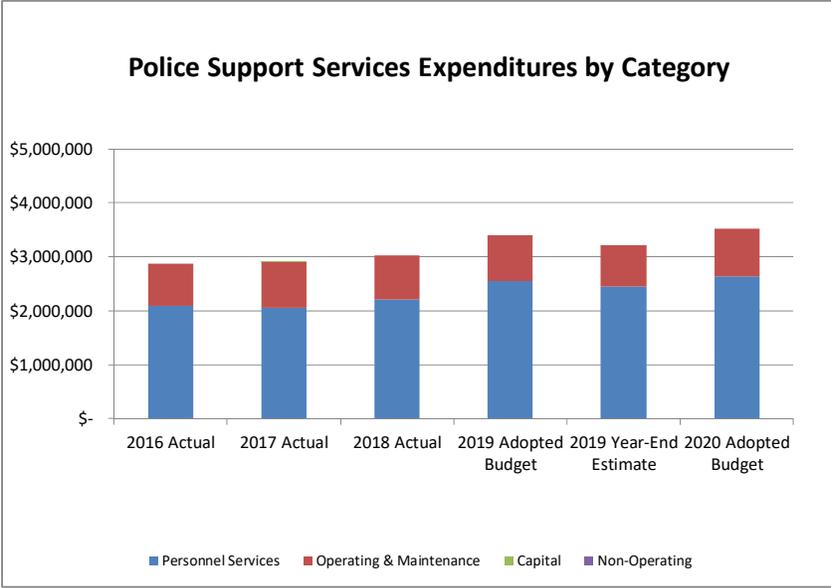


Police – Support Services

Expenditures by Line Item

<u>Account Number and Description</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted Budget</u>	<u>2019 Year-End Estimate</u>	<u>2020 Adopted Budget</u>
01-201-6010 Salary . Regular	1,432,110	1,375,219	1,510,048	1,702,780	1,666,230	1,804,770
01-201-6015 Field Training Officer Pay	4,338	10,166	7,507	7,000	12,230	7,000
01-201-6020 Salary . Overtime	63,573	91,938	86,524	82,000	79,600	83,930
01-201-6021 Extra Duty Overtime Pay	7,155	6,345	13,497	8,000	8,000	8,320
01-201-6022 Special Events Overtime	-	1,244	90	-	2,400	1,350
01-201-6025 Court Time Allowance	82	-	-	-	-	-
01-201-6030 Social Security	62,250	66,258	74,823	88,030	83,520	91,300
01-201-6035 Medicare	21,613	21,408	23,310	26,380	25,740	27,630
01-201-6040 Worker's Comp. Ins.	15,682	15,526	16,926	16,730	17,420	18,240
01-201-6050 Medical	257,018	235,360	244,982	306,230	266,290	288,660
01-201-6051 Life	6,542	3,093	3,371	3,960	3,800	4,200
01-201-6052 Disability	14,651	10,628	10,429	11,720	12,070	13,420
01-201-6053 Dental	13,183	12,547	12,265	14,660	12,140	13,810
01-201-6054 Vision	2,455	2,280	2,386	2,780	2,410	2,850
01-201-6055 Short-Term Disability	771	577	591	660	620	680
01-201-6060 ICMA 401A . General Govern	65,026	61,890	69,747	90,680	82,790	78,710
01-201-6061 ICMA 401A . Police	46,444	34,830	32,990	45,330	11,100	11,540
01-201-6100 Uniform Cleaning Allowance	1,620	30,011	30,713	50,400	47,940	51,000
01-201-6130 Educational Benefits	6,467	5,817	-	-	-	-
01-201-6140 ICMA Deferred Comp	-	674	1,948	-	2,370	1,160
01-201-6141 ICMA 457 Match 2%	18,733	17,112	16,380	19,590	14,550	20,500
01-201-6142 Retirement Health Savings	6,525	7,620	7,960	9,760	8,500	-
01-201-6143 Service Awards	1,200	940	1,000	800	800	600
01-201-6150 Uniforms	45,123	45,414	42,475	67,100	57,000	67,600
01-201-6160 Unemployment Insurance	252	680	662	640	740	700
01-201-6190 Police Retirement - FPPA	-	-	6,431	-	36,090	39,670
01-201-7110 Supplies Office	12,237	15,882	17,187	17,250	8,000	10,000
01-201-7115 Non-Capital Equipment	7,629	-	8,416	10,000	5,000	10,000
01-201-7280 Books Magazines Subscripti	4,490	1,506	5,342	5,000	6,500	6,500
01-201-7285 Dues & Memberships	5,884	4,602	5,264	5,500	5,500	5,500
01-201-7300 Supplies Other Special	115,671	108,597	103,367	125,000	100,000	125,000
01-201-7360 Software Maintenance	187,022	151,355	196,284	210,000	200,000	210,000
01-201-7419 Bank Fees	25	-	-	-	-	-
01-201-7420 Business Meetings	1,508	2,275	1,944	3,000	2,000	2,000
01-201-7430 Professional/Consulting Sv	187,709	336,509	177,126	183,000	183,000	253,640
01-201-7433 Humane Services Contract	60,500	61,000	62,000	63,000	63,000	63,000
01-201-7442 Personnel Recruitment	31,555	19,811	21,218	20,000	11,000	10,000
01-201-7446 Uniforms	48,041	63,247	81,418	65,000	43,000	40,000
01-201-7450 Learning & Education	92,681	63,249	103,481	106,500	105,000	100,000
01-201-7451 Duty Travel	-	-	-	-	-	15,000
01-201-7510 Rentals	13,574	14,299	-	15,000	5,000	5,000
01-201-7540 Office Equipment Maint.	1,561	4,444	8,712	4,000	13,000	13,000
01-201-7560 Radio Maintenance	3,732	575	5,610	7,830	10,000	10,000
01-201-7570 Other Equipment Maint.	5,218	2,133	5,557	6,000	5,000	5,000
01-201-7860 Other Equipment	-	12,194	-	-	-	-
Total Police - Support Services Expenditures	2,871,850	2,919,255	3,019,977	3,401,310	3,219,350	3,521,280

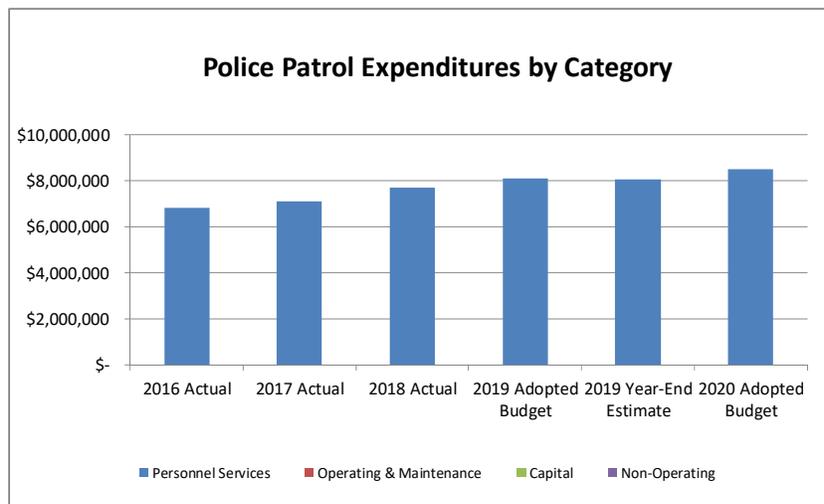
Police – Support Services (continued)



Police – Patrol

Expenditures by Line Item

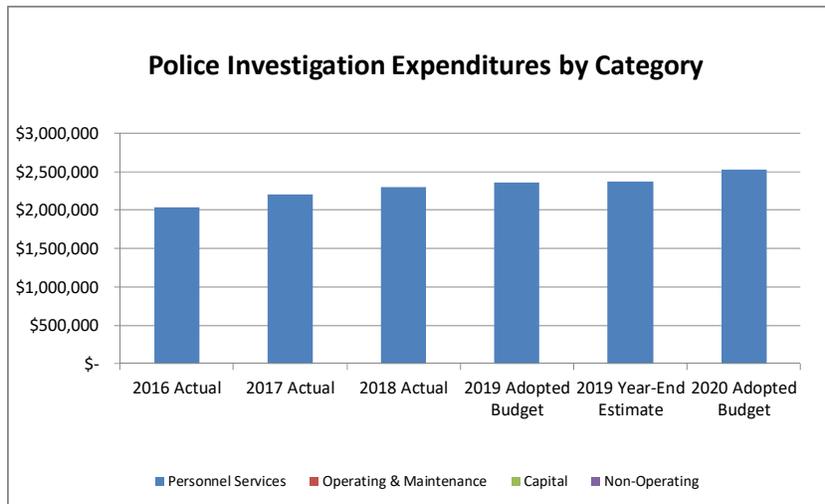
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-203-6010	Salary . Regular	4,665,446	4,932,713	5,340,199	5,729,490	5,636,460	6,026,210
01-203-6015	Field Training Officer Pay	10,662	19,221	24,901	12,000	23,660	15,000
01-203-6020	Salary . Overtime	296,744	328,037	305,868	195,810	219,110	224,640
01-203-6021	Extra Duty Overtime	77,760	54,443	108,383	131,000	131,000	136,240
01-203-6022	Special Events Overtime	4,516	12,132	10,461	60,000	60,000	50,000
01-203-6025	Court Time Allowance	20,124	21,169	20,049	38,400	20,100	21,000
01-203-6030	Social Security	11,622	18,526	19,578	6,560	8,280	6,440
01-203-6035	Medicare	72,673	77,475	84,287	90,100	89,430	93,860
01-203-6040	Worker's Comp. Ins.	140,465	180,343	193,166	185,780	184,460	189,690
01-203-6050	Medical	800,153	766,192	803,570	760,160	808,300	838,220
01-203-6051	Life	21,910	11,053	11,990	13,240	12,870	14,040
01-203-6052	Disability	103,526	116,211	124,128	141,360	145,370	161,140
01-203-6053	Dental	34,878	36,706	38,232	35,230	35,300	35,780
01-203-6054	Vision	6,153	6,419	7,045	7,290	7,080	7,410
01-203-6055	Short-Term Disability	2,030	1,660	1,768	1,760	1,750	1,760
01-203-6060	ICMA 401A . General Govern	4,905	6,276	7,143	9,910	5,690	7,280
01-203-6061	ICMA 401A . Police	442,948	433,879	448,434	607,630	220,620	223,800
01-203-6100	Uniform Cleaning Allowance	22,718	-	-	-	-	-
01-203-6130	Educational Benefits	507	507	507	-	4,080	-
01-203-6141	ICMA 457 Match 2%	63,505	71,317	72,299	47,300	42,270	55,370
01-203-6142	Retirement Health Savings	17,475	22,819	25,500	26,000	25,900	-
01-203-6143	Service Awards	2,300	3,300	900	2,800	2,800	2,600
01-203-6160	Unemployment Insurance	643	1,743	1,742	1,710	1,800	1,780
01-203-6190	Police Retirement - FPPA	-	-	60,890	-	371,070	385,990
Total Police - Patrol Expenditures		6,823,663	7,122,141	7,711,041	8,103,530	8,057,400	8,498,250



Police – Investigation

Expenditures by Line Item

Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-204-6010	Salary . Regular	1,359,646	1,550,293	1,587,069	1,655,450	1,672,920	1,799,480
01-204-6015	Field Training Officer Pay	-	342	-	1,000	1,000	1,000
01-204-6020	Salary . Overtime	129,276	77,979	85,867	88,450	75,120	85,000
01-204-6021	Extra Duty Overtime	3,150	2,841	15,474	5,000	8,870	5,920
01-204-6022	Special Events Overtime	-	2,279	4,951	-	14,670	10,000
01-204-6025	Court Time Allowance	913	387	2,095	2,000	2,440	2,500
01-204-6030	Social Security	16,990	17,034	12,310	12,350	12,840	17,440
01-204-6035	Medicare	21,769	23,838	24,659	25,500	26,130	27,610
01-204-6040	Worker's Comp. Ins.	37,681	53,751	55,645	51,910	53,110	55,600
01-204-6050	Medical	255,918	255,602	270,650	266,010	250,000	259,530
01-204-6051	Life	6,605	3,375	3,645	3,800	3,810	4,160
01-204-6052	Disability	28,522	34,956	37,322	39,350	39,550	44,510
01-204-6053	Dental	9,363	9,768	9,337	8,810	9,310	9,360
01-204-6054	Vision	1,674	1,863	1,805	1,820	1,930	1,940
01-204-6055	Short-Term Disability	531	456	456	460	480	490
01-204-6060	ICMA 401A . General Govern	18,164	16,768	12,878	13,290	13,660	19,020
01-204-6061	ICMA 401A . Police	106,730	118,604	114,412	168,430	19,150	13,890
01-204-6100	Uniform Cleaning Allowance	4,455	-	-	-	-	-
01-204-6130	Educational Benefits	3,723	4,494	-	-	2,680	-
01-204-6141	ICMA 457 Match 2%	19,241	22,402	22,250	6,660	6,570	8,270
01-204-6142	Retirement Health Savings	4,650	6,656	6,300	6,800	6,700	-
01-204-6143	Service Awards	400	500	600	400	400	1,300
01-204-6160	Unemployment Insurance	177	410	425	440	450	480
01-204-6190	Police Retirement - FPPA	-	-	27,879	-	149,630	163,350
Total Police - Investigation Expenditures		2,029,578	2,204,598	2,296,028	2,357,930	2,371,420	2,530,850



Fire Budget Summary

Changes for 2020

Effective January 1, 2019, fire services for the City of Littleton were provided through a contract with South Metro Fire Rescue.

Effective January 1, 2020, City of Littleton residents will be included in the South Metro Fire Rescue Authority and fire services will be paid through a property tax mill levy of 9.25 mills to South Metro Fire Rescue Authority.

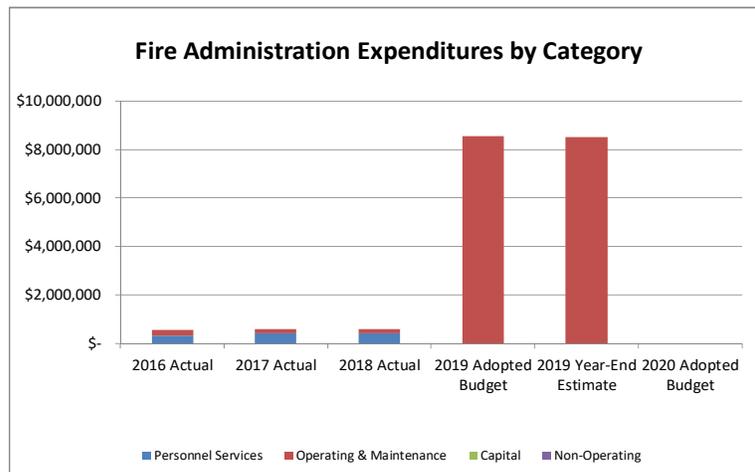
Division Budget Summary Overview

Division	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Fire Administration	548,329	609,800	608,215	8,534,800	8,516,270	-
Fire Emergency Services	16,523,745	17,644,951	17,948,145	-	2,720	-
Fire Support Services	2,150,944	2,101,016	1,958,013	-	38,820	-
Fire Dispatch	-	-	293,703	-	-	-
Fire Prevention/Education	321,095	-	-	-	-	-
Fire Training	677,655	686,377	553,405	-	-	-
Fire Prevention (prev. Permit and Plan Review)	561,444	890,903	978,991	-	-	-
Fire Emergency Planning	57,687	110,049	105,651	-	-	-
<i>Total Expenditures - Fire</i>	<i>20,840,899</i>	<i>22,043,096</i>	<i>22,446,123</i>	<i>8,534,800</i>	<i>8,557,810</i>	<i>-</i>

Fire – Administration

Expenditures by Line Item

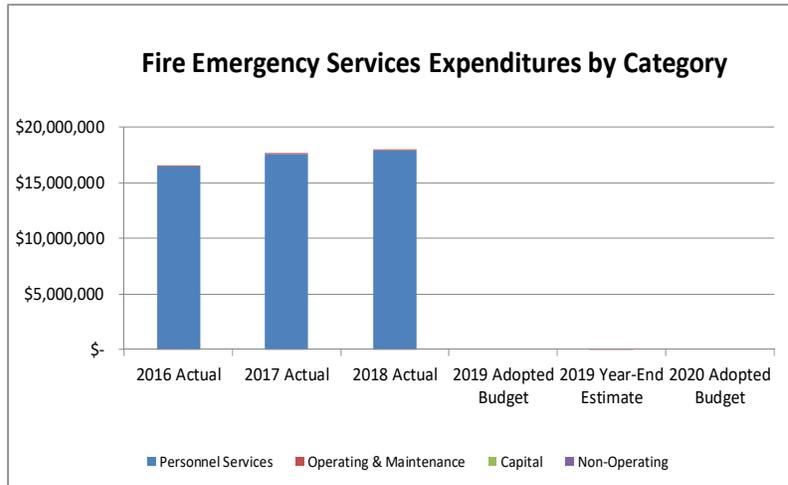
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-220-6010	Salary . Regular	243,865	313,333	339,330	-	-	-
01-220-6020	Salary . Overtime	-	111	384	-	-	-
01-220-6030	Social Security	6,542	10,831	11,024	-	-	-
01-220-6035	Medicare	3,504	4,673	5,107	-	-	-
01-220-6040	Worker's Comp. Ins.	4,649	5,321	4,343	-	-	-
01-220-6050	Medical	33,496	46,890	41,864	-	-	-
01-220-6051	Life	1,058	705	660	-	-	-
01-220-6052	Disability	4,150	4,342	4,158	-	-	-
01-220-6053	Dental	1,893	2,752	2,540	-	-	-
01-220-6054	Vision	353	512	495	-	-	-
01-220-6055	Short-Term Disability	112	123	116	-	-	-
01-220-6060	ICMA 401A . General Govern	7,383	11,204	11,214	-	-	-
01-220-6100	Uniform Cleaning Allowance	270	270	540	-	-	-
01-220-6141	ICMA 457 Match 2%	3,880	4,846	4,621	-	-	-
01-220-6142	Retirement Health Savings	888	1,700	2,075	-	-	-
01-220-6160	Unemployment Insurance	33	125	155	-	-	-
01-220-6190	Fire Retirement	10,824	11,366	11,259	-	-	-
01-220-7110	Supplies Office	18,041	12,118	6,024	-	-	-
01-220-7115	Non Capital Equipment	10,289	5,329	47	-	-	-
01-220-7280	Books Magazines Subscripti	129	288	416	-	-	-
01-220-7285	Dues & Memberships	209	2,521	349	-	-	-
01-220-7300	Supplies Other Special	2,258	3,405	3,600	63,310	57,880	-
01-220-7350	Hardware Maintenance	2,121	-	-	-	-	-
01-220-7360	Software Maintenance	-	-	-	-	1,700	-
01-220-7420	Business Meetings	2,156	3,534	3,108	-	-	-
01-220-7430	Professional/Consulting Sv	61,952	37,458	29,608	-	31,580	-
01-220-7430	SMFRA Fire Services Contract	-	-	-	8,471,490	8,425,110	-
01-220-7442	Personnel Recruitment	-	6,563	-	-	-	-
01-220-7446	Uniforms	15,823	15,832	739	-	-	-
01-220-7450	Learning & Education	2,104	281	2,923	-	-	-
01-220-7470	Telecommunications	4,775	-	-	-	-	-
01-220-7510	Rentals	61,740	64,320	73,306	-	-	-
01-220-7540	Office Equipment Maint.	5,516	3,419	2,288	-	-	-
01-220-7570	Other Equipment Maint.	1,319	259	401	-	-	-
01-220-7580	Bldg & Property M & R	1,897	269	522	-	-	-
01-220-7610	Property & Liability Insur	35,100	35,100	45,000	-	-	-
Total Fire - Administration Expenditures		548,329	609,800	608,215	8,534,800	8,516,270	-



Fire – Emergency Services

Expenditures by Line Item

Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-221-6010	Salary . Regular	11,418,801	12,226,122	12,490,596	-	-	-
01-221-6020	Salary . Overtime	1,271,575	1,377,775	1,488,868	-	-	-
01-221-6030	Social Security	1,148	17	618	-	-	-
01-221-6035	Medicare	170,872	191,362	203,956	-	-	-
01-221-6040	Worker's Comp. Ins.	390,234	455,350	482,373	-	-	-
01-221-6050	Medical	1,668,132	1,715,418	1,547,122	-	-	-
01-221-6051	Life	52,628	25,849	26,478	-	-	-
01-221-6052	Disability	216,290	247,855	265,476	-	-	-
01-221-6053	Dental	74,875	79,666	71,200	-	-	-
01-221-6054	Vision	12,762	14,558	13,873	-	-	-
01-221-6055	Short-Term Disability	4,434	3,615	3,411	-	-	-
01-221-6060	ICMA 401A . General Govern	-	-	148	-	-	-
01-221-6100	Uniform Cleaning Allowance	31,384	34,543	34,322	-	-	-
01-221-6130	Educational Benefits	6,181	10,628	15,047	-	-	-
01-221-6141	ICMA 457 Match 2%	183,168	180,217	212,970	-	-	-
01-221-6142	Retirement Health Savings	51,476	40,502	47,697	-	-	-
01-221-6143	Service Awards	4,600	6,240	8,358	-	-	-
01-221-6160	Unemployment Insurance	1,845	3,445	4,439	-	-	-
01-221-6190	Fire Retirement	928,609	989,502	999,936	-	-	-
01-221-7285	Dues & Memberships	2,097	-	2,140	-	-	-
01-221-7300	Supplies Other Special	27,428	31,752	21,588	-	-	-
01-221-7420	Business Meetings	221	286	59	-	-	-
01-221-7430	Professional and Consulting	-	3,615	4,755	-	-	-
01-221-7439	Contr to Arap Co Hazmat Bo	(2,484)	-	2,716	-	2,720	-
01-221-7570	Other Equipment Maint.	7,469	6,634	-	-	-	-
Total Fire - Emergency Services Expenditures		16,523,745	17,644,951	17,948,145	-	2,720	-

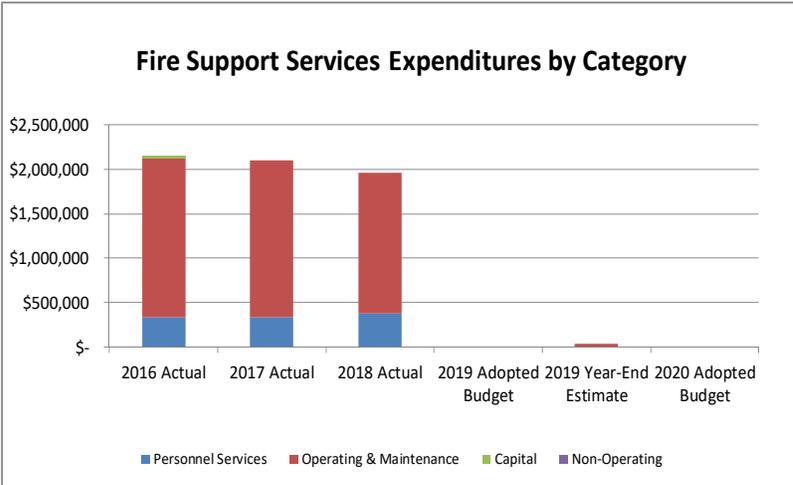


Fire – Support Services

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-222-6010	Salary . Regular	246,388	257,559	296,855	-	-
01-222-6020	Salary . Overtime	925	-	2,154	-	-
01-222-6030	Social Security	1,628	469	-	-	-
01-222-6035	Medicare	3,898	3,864	4,459	-	-
01-222-6040	Worker's Comp. Ins.	8,172	8,881	9,636	-	-
01-222-6050	Medical	39,594	35,454	32,669	-	-
01-222-6051	Life	1,305	594	606	-	-
01-222-6052	Disability	850	410	402	-	-
01-222-6053	Dental	1,623	1,341	1,176	-	-
01-222-6054	Vision	302	250	228	-	-
01-222-6055	Short-Term Disability	94	60	54	-	-
01-222-6060	ICMA 401A . General Govern	1,766	530	-	-	-
01-222-6100	Uniform Cleaning Allowance	-	540	540	-	-
01-222-6130	Educational Benefits	803	-	-	-	-
01-222-6141	ICMA 457 Match 2%	4,979	4,958	5,461	-	-
01-222-6142	Retirement Health Savings	825	850	1,000	-	-
01-222-6143	Service Awards	-	-	500	-	-
01-222-6160	Unemployment Insurance	36	65	95	-	-
01-222-6190	Fire Retirement	24,273	25,043	26,962	-	-
01-222-7120	Supplies Janitorial	13,312	13,642	6,406	-	-
01-222-7130	Chemicals	12,452	8,163	7,752	-	-
01-222-7220	Supplies Bldg Materials	2,483	6,087	7,543	-	-
01-222-7270	Small Tools	43,894	39,113	30,329	-	-
01-222-7285	Dues & Memberships	2,838	5,996	5,350	-	-
01-222-7290	Station Supplies	9,694	10,289	13,154	-	-
01-222-7300	Supplies Other Special	76,276	110,094	47,781	-	-
01-222-7350	Hardware Maintenance	3,496	10,031	491	-	-
01-222-7360	Software Maintenance	49,291	56,493	76,804	-	-
01-222-7420	Business Meetings	5,343	6,986	10,482	-	-
01-222-7430	Professional/Consulting Sv	-	30	-	-	-
01-222-7442	Personnel Recruitment	185,689	18,397	-	-	-
01-222-7446	Uniforms	72,115	48,584	79,652	-	-
01-222-7447	Personal Protective Equipment	161,025	291,040	231,719	-	-
01-222-7450	Learning & Education	-	-	186	-	-
01-222-7470	Telecommunications	160,010	166,060	172,542	-	-
01-222-7520	Electricity & Gas	85,723	97,925	103,215	-	-
01-222-7525	Water & Sewer Charges	23,889	24,068	27,065	120	-
01-222-7540	Office Equipment Maint	12,929	5,805	3,728	-	-
01-222-7551	Vehicle Maintenance	442,951	433,415	381,134	-	-
01-222-7553	Vehicle Fuel	87,177	105,218	120,008	-	-
01-222-7554	Vehicle Extraordinary Charges	35,618	31,064	21,154	-	-
01-222-7555	Vehicle Insurance	73,700	75,000	75,000	-	-
01-222-7560	Radio Maintenance	33,401	32,638	6,074	-	-
01-222-7570	Other Equipment Maint.	73,426	84,791	51,018	-	-
01-222-7580	Bldg & Property M & R	121,084	79,219	96,631	38,700	-
01-222-7821	Fire Station	3,237	-	-	-	-
01-222-7850	Vehicles	21,853	-	-	-	-
01-222-7860	Other Equipment	577	-	-	-	-
Total Fire - Support Services Expenditures		2,150,944	2,101,016	1,958,013	38,820	-

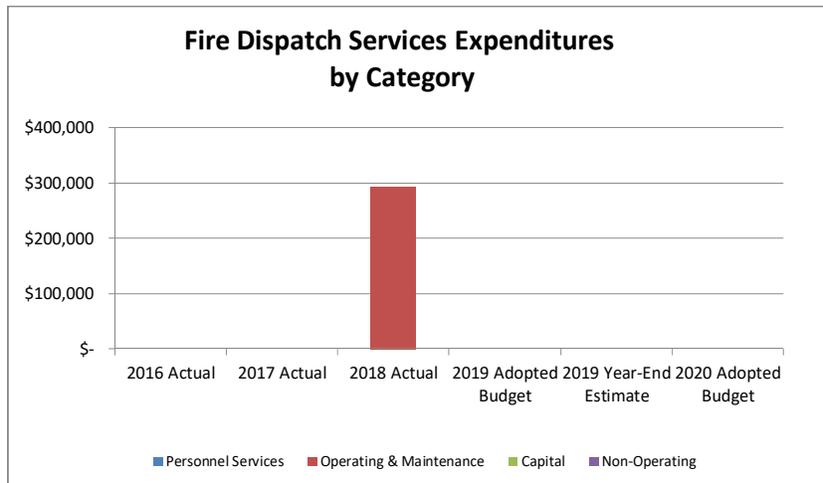
Fire – Support Services (continued)



Fire – Dispatch Services

Expenditures by Line Item

<u>Account Number and Description</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted Budget</u>	<u>2019 Year-End Estimate</u>	<u>2020 Adopted Budget</u>
01-223-7430 SMFRA Dispatch Contract	-	-	293,703	-	-	-
<i>Total Fire - Dispatch Expenditures</i>	-	-	293,703	-	-	-

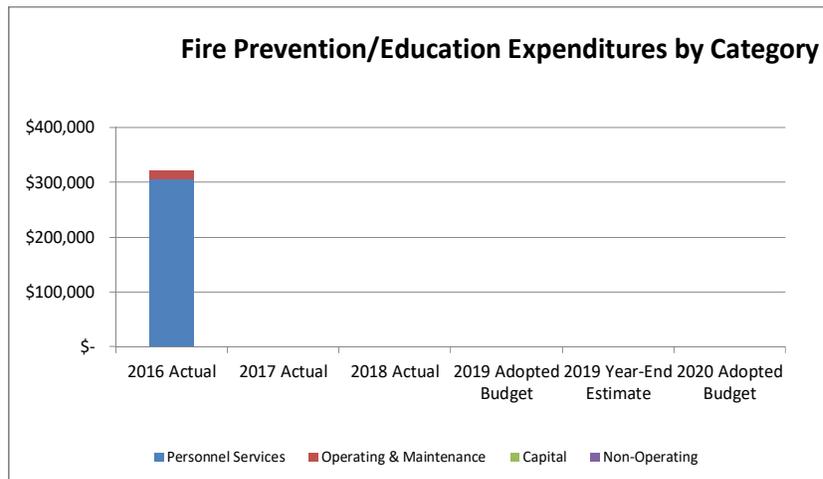


Fire – Prevention/Education

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-224-6010 Salary . Regular	236,426	-	-	-	-	-
01-224-6020 Salary . Overtime	5,623	-	-	-	-	-
01-224-6030 Social Security	5,251	-	-	-	-	-
01-224-6035 Medicare	3,088	-	-	-	-	-
01-224-6040 Worker's Comp. Ins.	5,334	-	-	-	-	-
01-224-6050 Medical	27,502	-	-	-	-	-
01-224-6051 Life	1,097	-	-	-	-	-
01-224-6052 Disability	2,886	-	-	-	-	-
01-224-6053 Dental	974	-	-	-	-	-
01-224-6054 Vision	181	-	-	-	-	-
01-224-6055 Short-Term Disability	123	-	-	-	-	-
01-224-6060 ICMA 401A . General Govern	403	-	-	-	-	-
01-224-6141 ICMA 457 Match 2%	2,522	-	-	-	-	-
01-224-6142 Retirement Health Savings	495	-	-	-	-	-
01-224-6143 Service Awards	300	-	-	-	-	-
01-224-6160 Unemployment Insurance	40	-	-	-	-	-
01-224-6190 Fire Retirement	14,353	-	-	-	-	-
01-224-7110 Office Supplies	2,161	-	-	-	-	-
01-224-7115 Non/Capital Equipment	1,998	-	-	-	-	-
01-224-7280 Books Magazines Subscripti	968	-	-	-	-	-
01-224-7285 Dues & Memberships	1,079	-	-	-	-	-
01-224-7300 Supplies Other Special	5,195	-	-	-	-	-
01-224-7420 Business Meetings	549	-	-	-	-	-
01-224-7461 Education Programs	2,536	-	-	-	-	-
01-224-7570 Other Equipment Maint.	11	-	-	-	-	-
Total Fire - Prevention/Education Expenditures	321,095	-	-	-	-	-

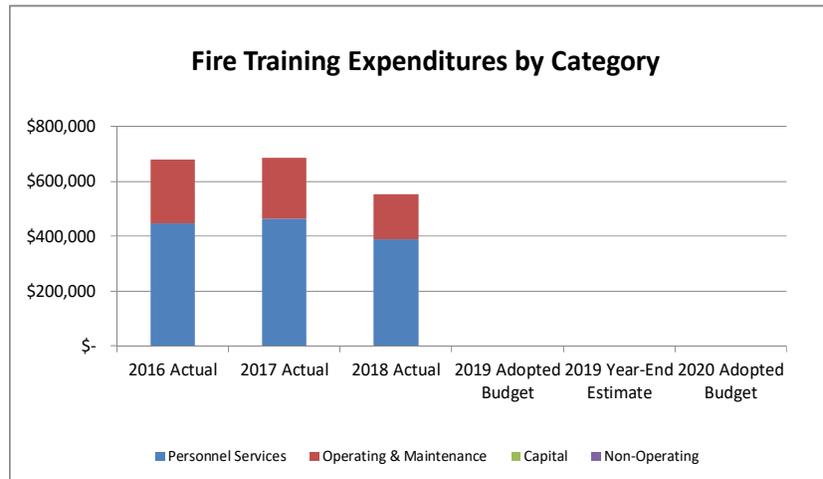
* This division was consolidated into Division 228 (previously Permit Plan Review) and renamed "Prevention" in 2017.



Fire – Training

Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-226-6010	Salary . Regular	225,399	226,329	247,134	-	-	-
01-226-6020	Salary . Overtime	166,056	187,958	83,171	-	-	-
01-226-6035	Medicare	883	1,947	2,631	-	-	-
01-226-6040	Worker's Comp. Ins.	7,622	8,094	9,011	-	-	-
01-226-6050	Medical	28,405	27,980	28,595	-	-	-
01-226-6051	Life	1,020	491	468	-	-	-
01-226-6052	Disability	1,237	650	2,704	-	-	-
01-226-6053	Dental	1,223	1,223	1,058	-	-	-
01-226-6054	Vision	228	228	206	-	-	-
01-226-6055	Short-Term Disability	69	54	49	-	-	-
01-226-6100	Uniform Cleaning Allowance	-	540	698	-	-	-
01-226-6141	ICMA 457 Match 2%	4,220	4,330	4,116	-	-	-
01-226-6142	Retirement Health Savings	905	750	1,000	-	-	-
01-226-6143	Service Awards	-	700	-	-	-	-
01-226-6160	Unemployment Insurance	21	81	105	-	-	-
01-226-6190	Fire Retirement	10,303	814	6,852	-	-	-
01-226-7110	Office Supplies	60	-	-	-	-	-
01-226-7115	Non-Capital Equipment	14,056	9,954	87	-	-	-
01-226-7280	Books Magazines Subscripti	3,054	4,956	7,336	-	-	-
01-226-7285	Dues & Memberships	3,963	8,147	4,686	-	-	-
01-226-7420	Business Meetings	1,025	896	-	-	-	-
01-226-7430	Professional/Consulting Sv	1,800	36,784	29,172	-	-	-
01-226-7439	Contr to Joint Fire Trng C	21,000	33,300	33,300	-	-	-
01-226-7440	Phys Exams Other	33,900	-	-	-	-	-
01-226-7450	Learning & Education	151,206	130,171	91,026	-	-	-
Total Fire - Training Expenditures		677,655	686,377	553,405	-	-	-

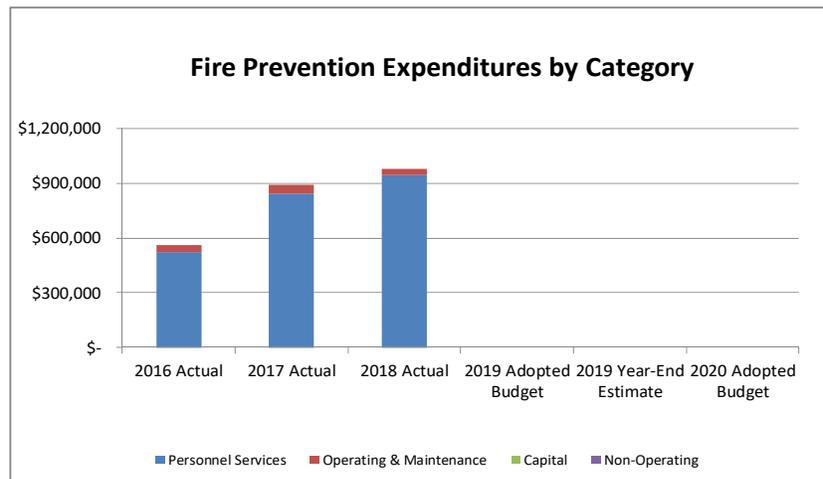


Fire – Prevention (previously Permit and Plan Review)

Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-228-6010	Salary . Regular	371,453	608,764	696,963	-	-	-
01-228-6020	Salary. Overtime	13,016	35,080	45,069	-	-	-
01-228-6030	Social Security	1,081	5,208	7,483	-	-	-
01-228-6035	Medicare	4,618	8,090	10,929	-	-	-
01-228-6040	Workers Comp	12,012	19,169	21,372	-	-	-
01-228-6050	Medical	68,374	87,938	75,420	-	-	-
01-228-6051	Life	1,866	1,356	1,364	-	-	-
01-228-6052	Disability	5,731	8,841	11,838	-	-	-
01-228-6053	Dental	2,350	3,058	2,846	-	-	-
01-228-6054	Vision	430	569	552	-	-	-
01-228-6055	Short-Term Disability	127	188	184	-	-	-
01-228-6060	ICMA 401A . General Government	1,175	-	-	-	-	-
01-228-6100	Uniform Cleaning Allowance	-	1,890	1,783	-	-	-
01-228-6140	ICMA . Deferred Comp	-	-	2,077	-	-	-
01-228-6141	ICMA 457 Match 2%	5,952	8,648	15,264	-	-	-
01-228-6142	Retirement Health Savings	1,167	1,875	2,300	-	-	-
01-228-6143	Service Awards	-	300	1,500	-	-	-
01-228-6150	Uniforms	-	-	54	-	-	-
01-228-6160	Unemployment Ins	45	177	313	-	-	-
01-228-6190	Fire Retirement	33,491	49,972	48,567	-	-	-
01-228-7110	Office Supplies	3,528	4,845	5,465	-	-	-
01-228-7115	Non/Capital Equipment	-	4,795	287	-	-	-
01-228-7280	Books, Magazines, Subscriptions	3,897	3,774	1,268	-	-	-
01-228-7285	Dues & Memberships	2,071	1,805	1,894	-	-	-
01-228-7300	Supplies Other Special	8,757	9,994	5,197	-	-	-
01-228-7350	Hardware Maintenance	4,780	3,741	-	-	-	-
01-228-7360	Software Maintenance	15	-	-	-	-	-
01-228-7419	Bank Fees	3,120	4,190	4,415	-	-	-
01-228-7420	Business Meetings	-	474	283	-	-	-
01-228-7450	Learning & Education	7,348	8,793	10,194	-	-	-
01-228-7461	Education Programs	-	2,549	2,099	-	-	-
01-228-7470	Telecommunications	5,040	4,820	2,000	-	-	-
01-228-7570	Other Equipment Maint.	-	-	12	-	-	-
Total Fire - Prevention Expenditures		561,444	890,903	978,991	-	-	-

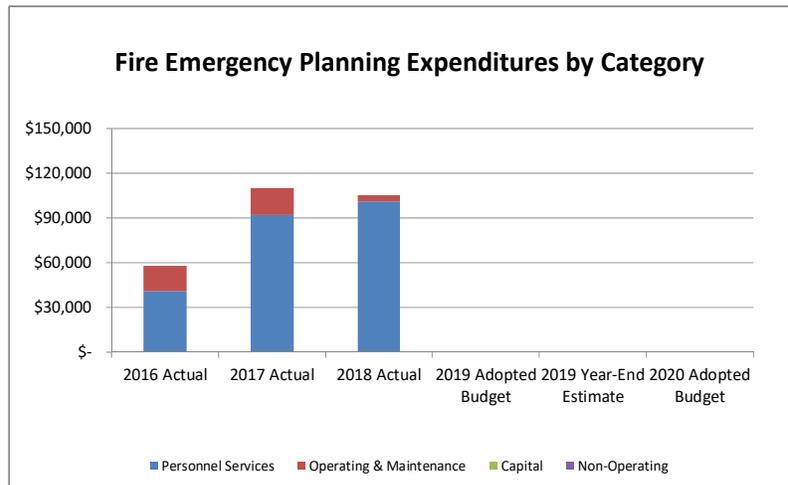
* This division was combined with Prevention/Education division and renamed "Prevention" in 2017.



Fire – Emergency Planning

Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-230-6010	Salary . Regular	29,769	72,114	80,126	-	-	-
01-230-6020	Salary . Overtime	2,271	-	-	-	-	-
01-230-6030	Social Security	1,770	4,487	5,063	-	-	-
01-230-6035	Medicare	414	1,050	1,184	-	-	-
01-230-6040	Workers Comp	25	112	111	-	-	-
01-230-6050	Medical	3,902	7,687	7,391	-	-	-
01-230-6051	Life	136	129	163	-	-	-
01-230-6052	Disability	164	171	215	-	-	-
01-230-6053	Dental	306	611	588	-	-	-
01-230-6054	Vision	57	114	114	-	-	-
01-230-6055	Short-Term Disability	17	27	27	-	-	-
01-230-6060	ICMA 401A . General Government	1,999	4,771	5,424	-	-	-
01-230-6100	Uniform Cleaning Allowance	-	229	270	-	-	-
01-230-6142	Retirement Health Savings	150	375	500	-	-	-
01-230-6160	Unemployment Ins	3	25	36	-	-	-
01-230-7115	Non-Capital Expenditures	15,329	11,342	1,753	-	-	-
01-230-7300	Supplies Other Special	301	1,233	888	-	-	-
01-230-7420	Business Meetings	-	-	436	-	-	-
01-230-7430	Professional/Consulting Sv	810	2,598	1,360	-	-	-
01-230-7450	Learning & Education	14	2,974	-	-	-	-
01-230-7560	Radio Maintenance	250	-	-	-	-	-
Total Fire - Emergency Planning Expenditures		57,687	110,049	105,651	-	-	-



Public Works Budget Summary

Did You Know?

Public Works includes Engineering and Utilities, Facilities, Fleet, Grounds, and Street Maintenance, Transportation Engineering and Traffic Services

The Public Works Department provides innovative and cost-effective services with a goal of enhancing the city's current performance and planning for Littleton's future.

Major Programs – by allocation

- Street Rehabilitation: Maintain and improve the condition of city streets and infrastructure
- Sewer & Stormwater: Planning and maintenance of existing infrastructure
- Snow & Ice Management: Snow operations to support transportation in all conditions
- Asset Management: Better manage daily tasks and field operations of city divisions
- Transportation Master Plan: Improve and enhance pedestrian, cyclist, and driver safety
- Capital Improvement Program: Develop a ten-year master plan for maintenance and capital needs

How Do We Support Council's Goals, Objectives, and the City's Guiding Principles?

- ANCHORED: Honor our history of leadership by being inclusive, encouraging civic involvement, and demonstrating regional leadership in transportation and mobility
- AUTHENTIC: Honor the community spirit and shared legacy of Littleton that enabled the community to prosper by enhancing the visitor experience and supporting iconic special events
- CONNECTED: Provide opportunities for the community to thrive by supporting connectivity to trails and parks while maintaining Littleton's roadway network
- ACTIVE: Support the City's dedication to maintaining a healthy lifestyle by providing safe infrastructure through improved sidewalks, trails, bicycle travel, and open space for outdoor recreation and nature enthusiasts
- ENGAGED: Support our continued heritage as innovators and civic leaders by being good stewards of resources held in the public trust while increasing the community engagement with city construction and improvement projects

Service Delivery Improvements for 2020

- Complete asset management assessments and implementation to enhance short and long term maintenance and capital planning
- Operate with full snow fighting workforce
- Deliver \$4 million per year in roadway maintenance (up from \$1.4 million)
- Improve city facilities for operational excellence and increase accessibility
- Complete ADA Transition Plan Update
- Rehabilitate city's oldest bridge at Rio Grande for current and future needs
- Define implementation plan for Transportation Master Plan
- Execute proactive stormwater cleaning operations to protect water quality

Public Works Budget Summary (continued)

Performance Summary

Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Roadway maintenance	Measure: Surface miles receiving treatment Reason: Preserve existing infrastructure	23	40	18 ³
Water Quality	Measure: Miles of main lines cleaned Reason: Protect water quality and the river	10	38	12 ⁴
Snow Fighting	Measure: Clear all arterials to pavement within 6 hours of storm conclusion with 6" accumulation Reason: Safety and community	100%	100%	100%
	Addtl Measure: Number of storms with more than 6" accumulation relative to total storms	0/12	3/15	TBD
ADA Transition Plan	Measure: Complete plan/develop implementation plan Reason: Accessibility for all citizens	Facilities Assessment	Infrastructure Assessment	ADA Transition Plan
Transportation Plan	Measure: Update/create sub plans Reason: Improve capacity & mobility	N/A	TMP COMPLETED	MOBILITY PLANS
Facilities/Fleet Improvement	Measure: Turnaround times for vehicle & facility repairs, maintenance, capital Reason: Execution of strategic city goals for public safety and customer operations	Under Development	TBD	TBD

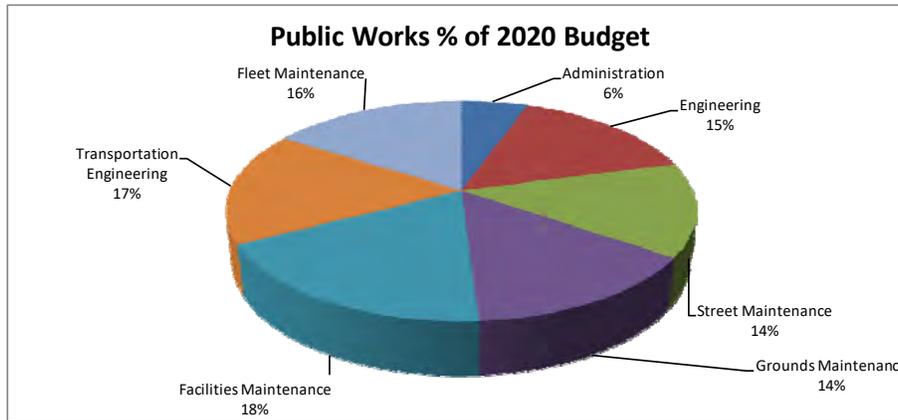
³ Drop in total miles of pavement management services is linked to four factors: 1. 2019 included a high level of crack sealing, which covers a large number of lane miles but only treats cracks; 2. \$800K in costs are being moved from the general fund to the capital/maintenance fund; 3. \$750K is addressing safety issues related to traffic signals; 4. Two large reconstruction projects that include bridges and concrete paving replacement make up over \$1M

⁴ In 2019 the city completed the first total system review and cleaning, beginning in 2020 a percentage of the system will be cleaned annually to attain consistent performance across the entire system.

Public Works Budget Summary Overview

Division Budget Summary Overview

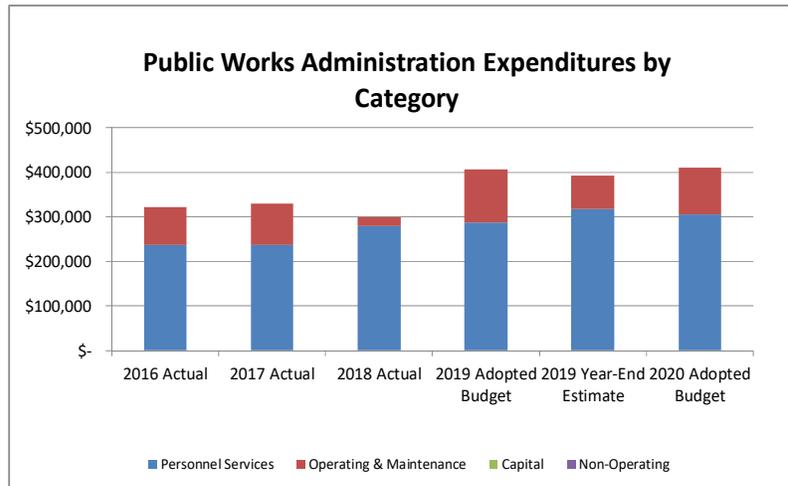
Division	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Public Works Administration	322,303	329,275	298,649	406,230	391,650	411,620
Public Works Engineering	780,816	906,686	842,827	1,012,980	907,550	1,155,980
Public Works Street Maintenance	1,483,116	1,525,128	1,547,685	1,728,260	1,567,050	1,035,700
Public Works Grounds Maintenance	1,139,951	1,091,314	962,514	1,069,250	1,155,750	1,083,390
Public Works Facilities Maintenance	1,071,222	1,128,884	1,118,912	1,268,510	1,275,740	1,374,720
Public Works Transportation Engineering	644,652	756,401	896,106	1,019,350	1,072,440	1,264,250
Public Works Fleet Maintenance	1,123,067	1,068,596	1,124,188	1,082,320	1,122,030	1,199,860
Total Expenditures - Public Works	6,565,127	6,806,284	6,790,880	7,586,900	7,492,210	7,525,520



Public Works – Administration

Expenditures by Line Item

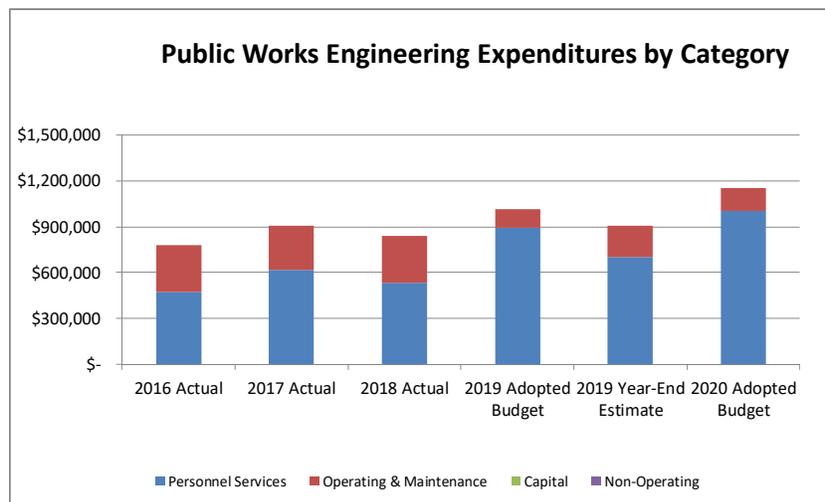
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-300-6010	Salary . Regular	192,660	195,980	219,590	230,710	243,680	246,960
01-300-6020	Salary . Overtime	-	1,097	2,017	2,000	15,510	5,000
01-300-6030	Social Security	10,703	12,190	12,010	12,280	16,160	12,770
01-300-6035	Medicare	2,818	2,851	3,185	3,440	3,780	3,650
01-300-6040	Worker's Comp. Ins.	1,617	2,053	2,962	3,080	3,260	3,370
01-300-6050	Medical	7,818	7,490	12,483	11,990	8,730	11,990
01-300-6051	Life	884	315	491	520	530	560
01-300-6052	Disability	1,056	417	651	690	710	740
01-300-6053	Dental	1,210	815	1,176	1,100	1,100	1,100
01-300-6054	Vision	225	152	228	230	230	230
01-300-6055	Short-Term Disability	68	41	54	60	50	50
01-300-6060	ICMA 401A . General Govern	13,140	8,759	14,831	15,590	16,220	14,140
01-300-6130	Educational Benefits	-	-	3,803	-	3,000	-
01-300-6141	ICMA 457 Match 2%	3,454	1,606	4,222	4,460	4,610	4,780
01-300-6142	Retirement Health Savings	665	2,659	800	800	800	-
01-300-6143	Service Awards	-	526	500	-	-	-
01-300-6160	Unemployment Insurance	25	79	62	80	80	80
01-300-7110	Supplies Office	4,995	4,250	2,928	5,000	5,000	5,000
01-300-7280	Books Magazines Subscripti	-	118	213	200	200	200
01-300-7285	Dues & Memberships	1,005	1,125	972	1,500	1,500	1,500
01-300-7300	Supplies Other Special	1,475	392	431	1,000	1,000	1,000
01-300-7360	Software Maintenance	6,028	-	-	-	-	-
01-300-7420	Business Meetings	1,419	2,133	4,522	2,500	2,500	2,500
01-300-7430	Professional/Consulting Sv	69,746	77,510	2,725	100,000	50,000	70,000
01-300-7450	Learning & Education	639	5,059	7,332	7,500	7,500	15,000
01-300-7540	Office Equipment Maint.	653	1,658	460	1,500	5,500	11,000
Total Public Works - Administration Expenditures		322,303	329,275	298,649	406,230	391,650	411,620



Public Works – Engineering

Expenditures by Line Item

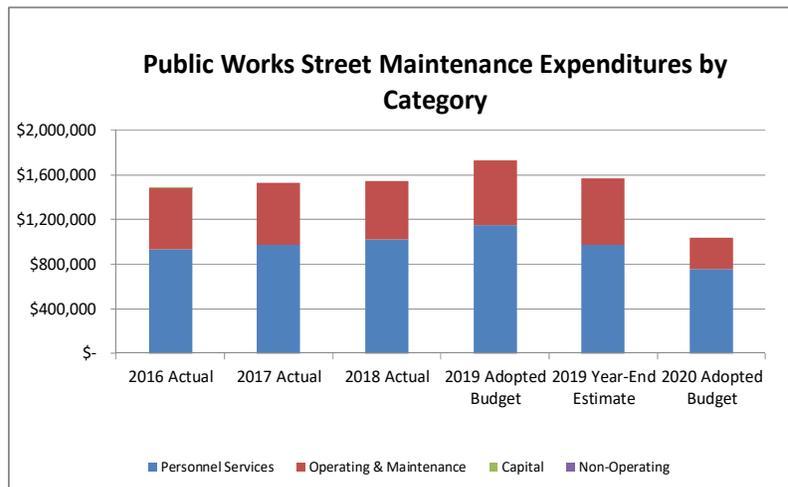
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-301-6010	Salary . Regular	345,028	461,887	428,720	670,100	537,060	772,090
01-301-6020	Salary . Overtime	3,450	3,640	6,750	5,000	5,000	5,000
01-301-6030	Social Security	21,275	29,133	27,119	42,500	34,080	48,060
01-301-6035	Medicare	4,976	6,813	6,342	9,990	7,970	11,270
01-301-6040	Worker's Comp. Ins.	3,966	7,172	5,688	12,260	9,880	13,320
01-301-6050	Medical	57,482	60,301	19,757	84,580	52,850	84,580
01-301-6051	Life	1,423	1,061	776	1,570	1,120	1,680
01-301-6052	Disability	1,969	1,405	997	2,080	1,480	2,230
01-301-6053	Dental	2,963	3,457	1,788	4,400	3,100	4,400
01-301-6054	Vision	556	613	359	910	640	910
01-301-6055	Short-Term Disability	168	154	108	220	150	220
01-301-6060	ICMA 401A . General Govern	23,349	29,638	24,247	46,910	34,240	42,540
01-301-6141	ICMA 457 Match 2%	4,727	7,512	6,522	13,400	9,810	14,390
01-301-6142	Retirement Health Savings	1,500	2,075	1,600	3,200	2,100	-
01-301-6143	Service Awards	500	1,000	-	-	-	100
01-301-6150	Uniforms	300	237	300	450	430	450
01-301-6160	Unemployment Insurance	53	171	206	210	240	240
01-301-7110	Supplies Office	4,235	2,783	7,434	6,000	5,000	5,000
01-301-7115	Non-Capital Equipment	5,319	-	-	-	-	-
01-301-7270	Small Tools	72	-	826	1,500	2,200	1,500
01-301-7280	Books Magazines Subscripti	-	-	51	200	200	200
01-301-7285	Dues & Memberships	200	393	619	1,000	1,000	1,000
01-301-7300	Supplies Other Special	124	-	-	-	-	-
01-301-7350	Hardware Maintenance	105	100	131	-	3,500	15,000
01-301-7360	Software Maintenance	6,462	3,720	7,190	8,000	13,000	17,000
01-301-7420	Business Meetings	-	-	-	500	500	1,500
01-301-7430	Professional/Consulting Sv	283,881	276,240	287,132	85,000	169,000	100,000
01-301-7446	Uniforms	754	1,401	987	1,200	1,200	1,500
01-301-7450	Learning & Education	3,150	2,626	4,430	9,000	9,000	9,000
01-301-7540	Office Equipment Maint.	2,829	3,154	2,746	2,800	2,800	2,800
Total Public Works - Engineering Expenditures		780,816	906,686	842,827	1,012,980	907,550	1,155,980



Public Works – Street Maintenance

Expenditures by Line Item

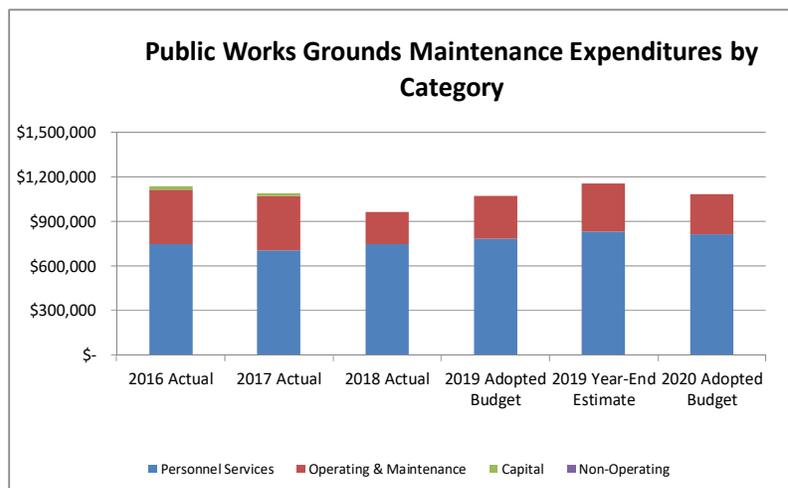
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-302-6010	Salary . Regular	633,335	658,214	679,236	758,600	630,040	497,010
01-302-6020	Salary . Overtime	28,701	26,329	28,974	35,500	37,480	35,500
01-302-6022	Special Event Overtime	-	-	-	-	5,830	-
01-302-6030	Social Security	41,257	42,989	43,680	49,410	41,940	33,060
01-302-6035	Medicare	9,649	10,054	10,302	11,570	9,810	7,720
01-302-6040	Worker's Comp. Ins.	26,321	36,929	40,271	45,140	37,010	29,060
01-302-6050	Medical	126,470	132,496	151,054	172,910	147,420	113,810
01-302-6051	Life	2,875	1,488	1,471	1,780	1,460	1,160
01-302-6052	Disability	3,588	1,979	1,951	2,350	1,930	1,540
01-302-6053	Dental	7,624	7,735	7,221	7,710	6,100	4,400
01-302-6054	Vision	1,305	1,327	1,402	1,600	1,260	910
01-302-6055	Short-Term Disability	428	336	333	380	300	220
01-302-6060	ICMA 401A General Government	43,494	42,908	46,514	53,100	43,690	28,960
01-302-6141	ICMA 457 Match 2%	2,248	2,926	2,127	3,740	2,180	1,880
01-302-6142	Retirement Health Savings	3,988	4,600	5,000	5,600	4,500	-
01-302-6143	Service Awards	1,500	100	800	400	400	100
01-302-6150	Uniforms	445	420	426	1,950	1,800	1,050
01-302-6160	Unemployment Insurance	142	388	364	370	350	220
01-302-7110	Supplies Office	1,210	968	652	1,000	1,000	1,000
01-302-7115	Non-Capital Equipment	-	-	-	3,000	3,000	3,000
01-302-7160	Sand & Gravel	2,734	1,238	6,150	2,000	2,000	2,000
01-302-7170	Asphalt & Paving Materials	295,304	311,306	317,870	284,000	300,000	-
01-302-7171	Trailmark Street Maintenance	-	-	-	16,000	16,000	-
01-302-7190	Supplies Snow/Ice Removal	148,242	131,803	102,092	135,000	135,000	135,000
01-302-7210	Traffic & Street Signs	152	-	(330)	-	-	-
01-302-7270	Small Tools	2,690	3,300	3,451	3,500	3,500	3,500
01-302-7285	Dues & Memberships	225	119	-	450	450	450
01-302-7300	Supplies Other Special	2,742	5,449	1,327	5,000	5,000	5,000
01-302-7420	Business Meetings	1,215	1,500	1,583	1,900	1,900	1,900
01-302-7430	Professional/Consulting Svcs	35,756	40,996	45,494	50,000	50,000	50,000
01-302-7446	Uniforms	7,927	7,409	7,015	7,000	7,000	8,550
01-302-7450	Learning & Education	2,397	3,623	2,121	7,000	7,000	7,000
01-302-7461	In House Curb, Gutter, Sidewlk	24,619	16,943	10,459	28,000	28,000	28,000
01-302-7510	Rentals	5,872	5,684	4,604	7,500	7,500	7,500
01-302-7540	Office Equipment Maint.	2,081	372	873	1,600	1,600	1,600
01-302-7570	Other Equipment Maint.	16,580	23,200	23,200	23,200	24,600	24,600
Total Public Works - Street Maintenance Expenditures		1,483,116	1,525,128	1,547,685	1,728,260	1,567,050	1,035,700



Public Works – Grounds Maintenance

Expenditures by Line Item

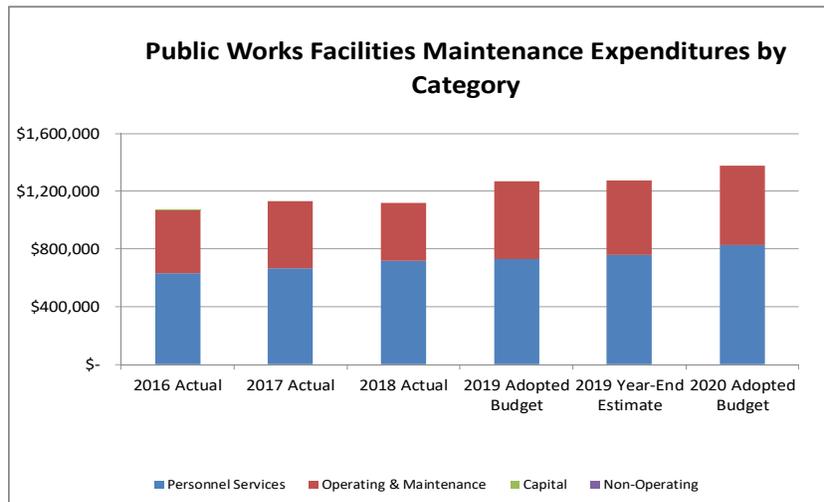
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-303-6010	Salary . Regular	468,026	437,942	484,835	503,640	555,410	553,820
01-303-6020	Salary . Overtime	14,354	11,743	11,563	14,500	14,590	5,000
01-303-6022	Special Event Overtime	-	-	-	-	2,000	9,500
01-303-6030	Social Security	36,138	34,337	37,221	38,760	41,950	41,440
01-303-6035	Medicare	8,452	8,030	8,705	9,070	9,810	9,690
01-303-6040	Worker's Comp. Ins.	18,359	21,281	21,300	19,630	19,530	19,350
01-303-6050	Medical	140,177	137,873	127,277	135,390	126,770	122,470
01-303-6051	Life	2,479	1,115	1,208	1,310	1,330	1,380
01-303-6052	Disability	2,964	1,482	1,464	1,740	1,660	1,830
01-303-6053	Dental	6,021	5,766	5,826	5,780	5,690	5,500
01-303-6054	Vision	1,007	955	1,124	1,200	1,180	1,140
01-303-6055	Short-Term Disability	341	259	276	300	290	270
01-303-6060	ICMA 401A General Government	34,584	32,485	36,165	37,900	39,860	34,920
01-303-6141	ICMA 457 Match 2%	6,511	5,073	5,448	7,050	6,720	6,810
01-303-6142	Retirement Health Savings	3,000	3,500	3,881	4,000	4,000	-
01-303-6143	Service Awards	1,300	-	-	900	900	600
01-303-6150	Uniforms	1,916	1,167	1,431	1,500	1,640	1,500
01-303-6160	Unemployment Insurance	133	338	349	330	580	540
01-303-7110	Supplies Office	674	788	902	800	800	800
01-303-7230	Grounds Maint Materials	-	-	-	-	-	76,000
01-303-7270	Small Tools	5,148	3,606	6,094	5,000	5,000	5,000
01-303-7285	Dues & Memberships	1,458	1,975	1,159	1,410	2,000	2,000
01-303-7300	Grounds Maint Materials	66,968	63,880	75,084	80,000	80,000	-
01-303-7420	Business Meetings	500	236	409	500	500	1,000
01-303-7430	Professional/Consulting Svcs	47,824	48,584	78,719	82,800	117,800	82,800
01-303-7433	SPP Maintenance Contract	200,621	195,414	14,670	60,610	60,610	44,900
01-303-7446	Uniforms	4,153	5,442	5,471	5,230	5,230	5,230
01-303-7450	Learning & Education	2,905	3,909	7,342	8,000	8,000	8,000
01-303-7461	Community Gardens	3,693	7,331	2,711	4,200	4,200	4,200
01-303-7510	Rentals	1,926	430	475	1,500	1,500	1,500
01-303-7540	Office Equipment Maint.	1,181	1,363	873	1,200	1,200	1,200
01-303-7581	Fence/Wall Maintenance	1,269	13,559	359	10,000	10,000	10,000
01-303-7743	Tree Planting Maintenance	30,637	19,112	20,172	25,000	25,000	25,000
01-303-7821	Fire Station	25,232	-	-	-	-	-
01-303-7830	Improvements Other Than BI	-	22,339	-	-	-	-
Total Public Works - Grounds Maintenance Expenditures		1,139,951	1,091,314	962,514	1,069,250	1,155,750	1,083,390



Public Works – Facilities Maintenance

Expenditures by Line Item

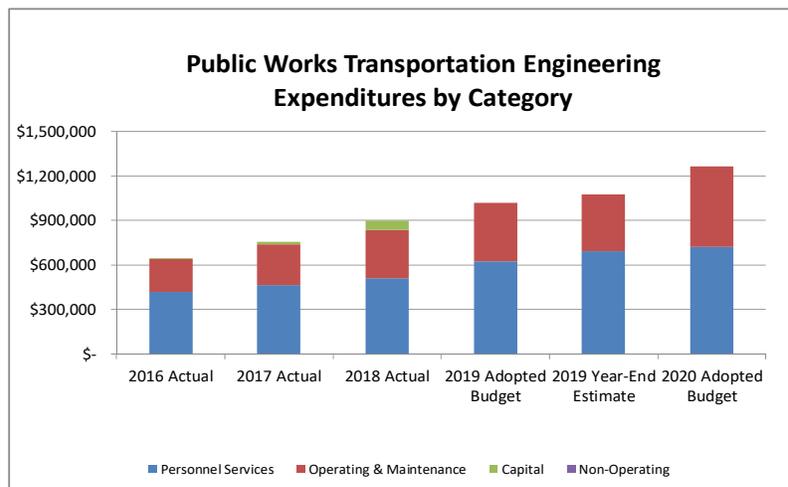
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-177-6010	Salary . Regular	406,636	428,798	490,773	501,430	524,170	584,510
01-177-6020	Salary . Overtime	34,916	27,461	19,542	20,000	22,560	25,000
01-177-6030	Social Security	26,356	28,538	31,371	32,740	34,210	37,870
01-177-6035	Medicare	6,164	6,674	7,337	7,660	8,000	8,840
01-177-6040	Worker's Comp. Ins.	12,523	16,338	18,675	17,710	18,620	21,060
01-177-6050	Medical	107,041	115,426	102,137	95,820	97,340	95,820
01-177-6051	Life	1,838	963	1,091	1,160	1,140	1,360
01-177-6052	Disability	2,216	1,275	1,378	1,540	1,510	1,810
01-177-6053	Dental	4,300	4,786	4,951	5,230	4,490	5,230
01-177-6054	Vision	688	891	959	970	930	1,080
01-177-6055	Short-Term Disability	280	231	255	260	240	270
01-177-6060	ICMA 401A . General Govern	23,496	24,792	29,815	31,590	30,520	31,550
01-177-6140	ICMA . Deferred Comp	1,834	1,905	2,006	1,790	2,290	2,000
01-177-6141	ICMA 457 Match 2%	2,401	2,322	3,926	4,750	5,250	5,700
01-177-6142	Retirement Health Savings	2,087	2,725	3,400	3,400	3,100	-
01-177-6143	Service Awards	-	1,550	200	300	300	-
01-177-6150	Uniforms	417	541	531	1,050	1,100	1,050
01-177-6160	Unemployment Insurance	88	256	270	260	320	270
01-177-7110	Supplies Office	1,795	2,374	2,031	2,500	2,500	2,500
01-177-7115	Non-capital Equipment	10,255	13,199	-	-	-	-
01-177-7120	Supplies Janitorial	26,760	17,655	17,560	23,000	23,000	23,000
01-177-7220	Supplies Bldg Materials	102,942	77,395	92,009	110,000	110,000	110,000
01-177-7270	Small Tools	3,699	3,663	3,178	4,000	4,000	4,000
01-177-7285	Dues & Memberships	-	-	-	250	2,000	2,000
01-177-7360	Software Maintenance	3,091	6,559	3,214	29,000	12,000	29,000
01-177-7420	Business Meetings	-	-	-	-	-	1,500
01-177-7430	Professional/Consulting Sv	133,041	163,230	128,440	155,000	162,000	165,000
01-177-7438	Janitorial Services	34,589	56,183	70,602	60,000	48,000	55,500
01-177-7446	Uniforms	2,329	2,502	2,992	4,000	3,200	4,500
01-177-7450	Learning & Education	3,952	6,558	10,117	9,000	9,000	10,500
01-177-7525	Refuse and Recycle	22,724	26,332	11,959	32,600	32,600	32,600
01-177-7540	Office Equipment Maint	938	1,367	873	1,500	1,350	1,200
01-177-7580	Bldg & Property M & R	89,309	86,395	57,321	110,000	110,000	110,000
01-177-7820	Building Improvements	1,392	-	-	-	-	-
01-177-7821	Fire Station	1,125	-	-	-	-	-
Total Public Works - Facilities Maintenance Expenditures		1,071,222	1,128,884	1,118,912	1,268,510	1,275,740	1,374,720



Public Works – Transportation Engineering

Expenditures by Line Item

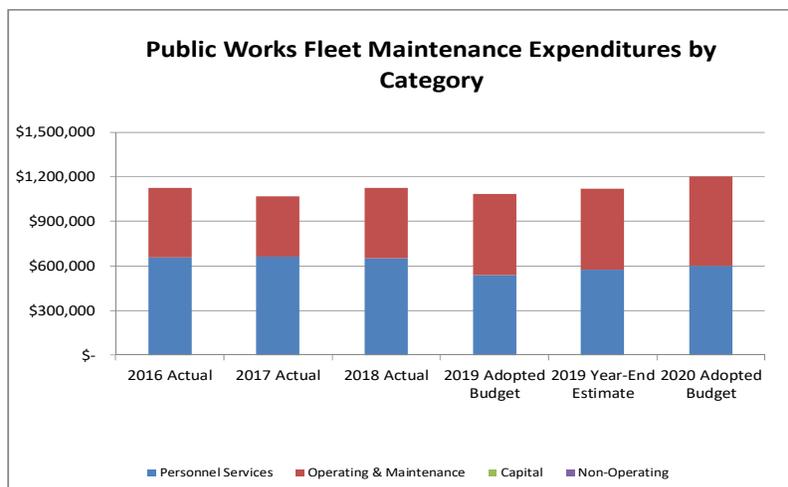
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-304-6010	Salary . Regular	290,379	324,444	365,948	447,930	495,550	527,770
01-304-6020	Salary . Overtime	7,924	7,340	9,127	8,000	14,860	8,000
01-304-6030	Social Security	17,965	20,685	23,168	28,680	31,830	33,220
01-304-6035	Medicare	4,202	4,837	5,418	6,710	7,440	7,770
01-304-6040	Worker's Comp. Ins.	7,345	11,525	14,154	19,120	19,130	23,350
01-304-6050	Medical	63,876	63,006	53,874	64,640	72,630	74,960
01-304-6051	Life	1,341	720	796	1,040	1,110	1,230
01-304-6052	Disability	1,625	953	1,055	1,380	1,460	1,620
01-304-6053	Dental	2,493	2,846	2,987	3,300	3,490	3,740
01-304-6054	Vision	464	530	578	690	720	780
01-304-6055	Short-Term Disability	140	126	138	160	170	180
01-304-6060	ICMA 401A . General Govern	19,659	21,311	25,131	31,090	33,340	30,730
01-304-6141	ICMA 457 Match 2%	2,769	3,481	4,722	6,600	7,070	8,070
01-304-6142	Retirement Health Savings	975	1,700	2,000	2,400	2,480	-
01-304-6143	Service Awards	600	-	500	-	-	300
01-304-6150	Uniforms	108	112	140	450	450	450
01-304-6160	Unemployment Insurance	52	100	145	160	210	180
01-304-7110	Supplies Office	322	1,165	976	800	800	1,200
01-304-7115	Non-Capital Equipment	3,654	-	-	-	-	-
01-304-7200	Traffic Lane Marking	36,046	46,476	31,082	55,000	55,000	55,000
01-304-7210	Traffic & Street Signs	29,477	36,232	49,067	40,000	45,000	45,000
01-304-7240	Supplies Signal Maintenance	27,352	72,092	104,122	100,000	100,000	100,000
01-304-7270	Small Tools	432	1,436	1,013	3,500	3,500	1,700
01-304-7285	Dues & Memberships	1,749	1,100	1,676	1,500	2,500	3,000
01-304-7300	Supplies Other Special	589	15	179	200	200	-
01-304-7360	Software Maintenance	11,500	3,594	16,241	13,000	28,000	28,000
01-304-7420	Business Meetings	112	139	146	500	500	500
01-304-7430	Professional & Consulting	24,800	41,708	58,425	75,000	50,000	200,000
01-304-7446	Uniforms	987	1,257	1,681	2,000	2,000	2,000
01-304-7450	Learning & Education	3,493	6,626	4,294	5,000	7,500	5,000
01-304-7540	Office Equipment Maint.	378	1,286	521	500	500	500
01-304-7565	Traffic Signal System Main	80,221	60,262	54,228	100,000	85,000	100,000
01-304-7821	Fire Station	1,623	-	-	-	-	-
01-304-7891	Traffic Signal Program	-	19,297	62,575	-	-	-
Total Public Works - Transportation Engineering Expenditures		644,652	756,401	896,106	1,019,350	1,072,440	1,264,250



Public Works – Fleet Maintenance

Expenditures by Line Item

Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-305-6010	Salary . Regular	446,833	438,391	433,421	386,510	419,640	445,780
01-305-6020	Salary . Overtime	35,469	38,091	42,617	5,000	11,580	5,000
01-305-6030	Social Security	29,518	29,634	29,001	24,470	26,950	28,030
01-305-6035	Medicare	6,903	6,930	6,783	5,720	6,300	6,540
01-305-6040	Worker's Comp. Ins.	9,697	13,648	12,542	9,820	10,160	11,400
01-305-6050	Medical	87,270	91,148	85,643	70,000	59,650	69,990
01-305-6051	Life	2,011	966	905	850	890	1,020
01-305-6052	Disability	2,437	1,279	1,199	1,130	1,170	1,360
01-305-6053	Dental	4,586	4,410	4,116	3,300	2,890	3,300
01-305-6054	Vision	854	821	797	690	540	680
01-305-6055	Short-Term Disability	275	208	203	180	160	190
01-305-6060	ICMA 401A . General Government	28,786	26,722	26,959	24,340	26,000	24,800
01-305-6130	Educational Benefits	1,785	3,000	3,000	-	-	-
01-305-6141	ICMA 457 Match 2%	596	1,713	2,222	3,120	5,640	3,480
01-305-6142	Retirement Health Savings	2,100	2,525	2,600	2,200	1,900	-
01-305-6143	Service Awards	-	150	200	400	-	-
01-305-6160	Unemployment Insurance	81	200	189	190	260	190
01-305-7110	Supplies Office	1,143	1,292	1,197	1,200	1,400	1,900
01-305-7220	Supplies Bldg Materials	330	2,553	4,739	2,500	2,500	2,500
01-305-7270	Small Tools	5,966	4,323	6,362	6,500	4,000	6,500
01-305-7280	Books Magazines Subscription	180	190	205	250	250	250
01-305-7285	Dues & Memberships	1,169	1,200	1,606	1,200	1,200	2,500
01-305-7300	Supplies Other Special	3,984	5,096	2,758	5,000	3,500	-
01-305-7321	Unleaded Gas	117,381	126,409	180,518	160,000	135,000	160,000
01-305-7322	Diesel Fuel	13,231	34,041	52,494	50,000	60,000	65,000
01-305-7325	Tires	36,098	30,835	26,624	38,000	38,000	40,000
01-305-7326	Parts Batteries Supplies	164,051	124,746	100,442	140,000	140,000	185,000
01-305-7360	Software Maintenance	15,261	19,961	16,014	15,000	15,000	22,500
01-305-7420	Business Meetings	-	-	-	-	-	500
01-305-7430	Professional/Consulting	-	-	-	-	20,000	-
01-305-7446	Uniforms	5,612	5,835	5,483	6,000	6,000	6,500
01-305-7450	Learning & Education	11,770	7,800	7,850	7,000	7,500	8,000
01-305-7510	Rentals	644	450	498	400	600	600
01-305-7540	Office Equipment Maintenance	1,575	1,280	1,331	1,350	1,350	1,350
01-305-7570	Other Equipment Maintenance	12,430	9,662	1,838	10,000	12,000	15,000
01-305-7700	Outside Labor/Parts/Vehicle Wash	73,041	33,087	61,830	100,000	100,000	80,000
Total Public Works - Fleet Maintenance Expenditures		1,123,067	1,068,596	1,124,188	1,082,320	1,122,030	1,199,860



Community Development Budget Summary

Did You Know?

In 2018, the Community Development Department:

- Processed **3,538** new permits through the Permit Center
- Opened **1,402** new code enforcement cases and
- Reviewed **300** new planning cases

The Community Development Department is dedicated to building a safe and resilient community with a “small town” feel through operational excellence focused on efficient review, engaged outreach, equal enforcement, and effective support systems, each requiring responsible and efficient use of resources.

Major Programs – by allocation

- **Inspections:** Performs inspections of residential, commercial, and industrial buildings and properties, and inspects properties for habitability and safe occupancy
- **Current Planning:** Reviews development applications for all current planning case types from pre-application meeting through recordation of final documents; provides guidance to multiple stakeholders on adopted ordinances, policies, plans, and procedures, and coordinates with other departments in the development of planning related policies
- **Permit Center:** Reviews, processes, and issues a variety of permits to contractors, developers, and homeowners via the Permit Center

How Do We Support Council’s Goals, Objectives, and the City’s Guiding Principles?

- **ANCHORED:** Honor our history of innovation while being inclusive, encouraging civic involvement, and protecting our cherished natural setting in harmony with new development and redevelopment
- **AUTHENTIC:** Promote the community spirit and shared legacy of Littleton that enables the community to prosper by providing efficient, transparent, and thorough development processes and procedures to cultivate high quality neighborhoods
- **CONNECTED:** Enable opportunities for the community to thrive by providing services such as mediation, community outreach and long range planning with unwavering integrity and ethics to encourage full participation in shaping the future of our community
- **ACTIVE:** Support the City’s dedication to maintaining a healthy lifestyle through planning for bicycles, pedestrians, recreation, and alternative modes of transportation
- **ENGAGED:** Ensure our continued heritage as innovators and civic leaders as we enable reinvestment in the community to exceed expectations for quality and compatibility with its surroundings

Service Delivery Improvements for 2020

In the past, **Residential Permit Review** has typically taken 21-30 days. Due to increased volume and limited capacity, the building division started using expensive third party reviews. The *Rapid Residential Review* process pulls permits for a wide variety of home improvement projects out of the standard queue and **gets it done in one day**. *Rapid Residential Review*, offered Thursdays from 9-2PM, increases service levels provided to our homeowners. This successful and popular program provides same-day turnaround as long as applicants adhere to the online checklist and no major revisions are necessary, and reduces the need for third party reviews.

Community Development Budget Summary (continued)

Performance Summary

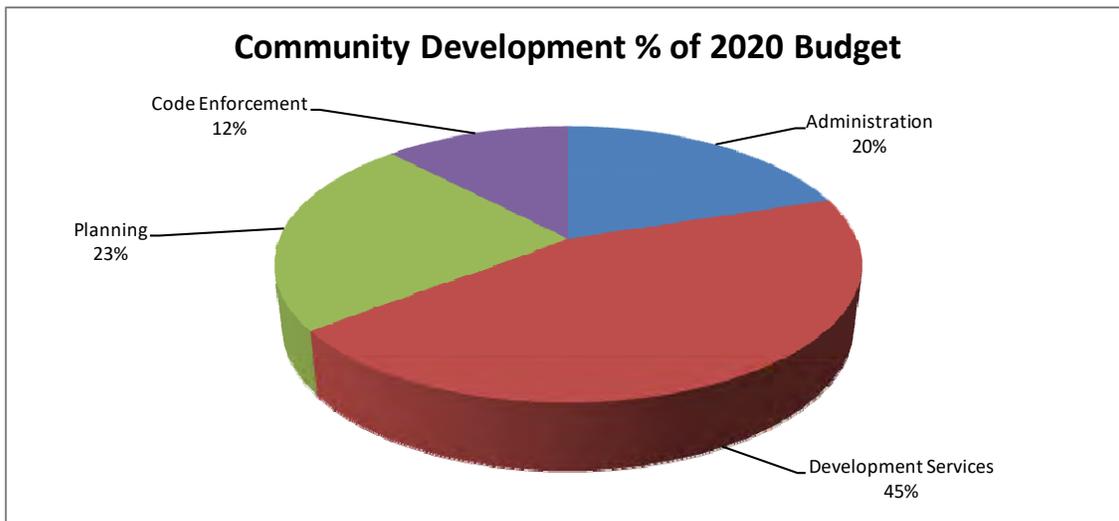
Performance Measures for Major Programs

Program	What we Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Inspections	Measure: Code enforcement total actions (notices, calls, emails, and inspections) per case Reason: Code enforcement effectiveness	3.15 actions	2.74 actions	2.5 actions
Current Planning	Measure: Completed site development plans: average time from submittal to staff approval (does not count denials or withdrawn cases) Reason: Development review process efficiency	204 days	190 days	175 days
Permit Center	Measure: Tenant improvement applications: average turnaround time from submittal to first review. Reason: Commercial permit responsiveness / business friendly environment	14.9 days	15 days	10 days with additional FTE

Community Development Budget Summary Overview

Division Budget Summary Overview

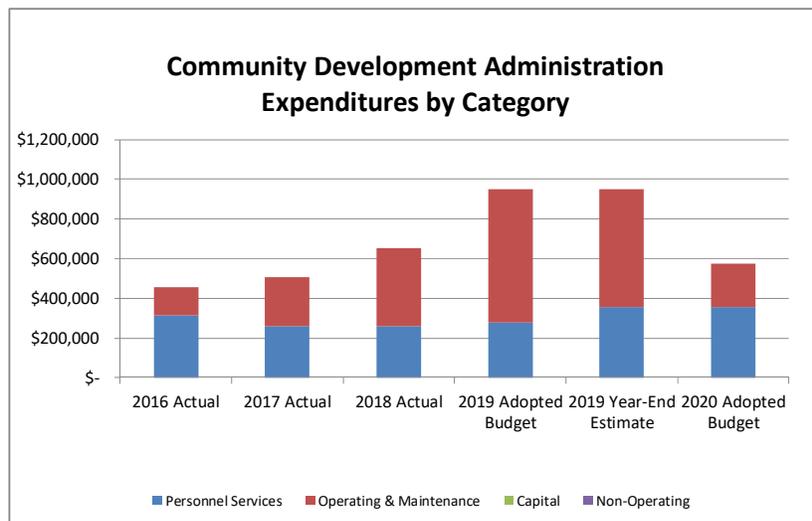
Division	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Comm Dev Administration	455,204	505,633	652,493	951,680	947,890	573,870
Comm Dev Development Services	1,190,296	1,378,444	1,468,205	1,461,490	1,683,870	1,262,640
Comm Dev Planning	731,950	630,139	724,262	765,310	668,950	662,420
Comm Dev Code Enforcement	-	-	-	-	-	347,360
Total Expenditures - Community Development	2,377,450	2,514,216	2,844,960	3,178,480	3,300,710	2,846,290



Community Development – Administration

Expenditures by Line Item

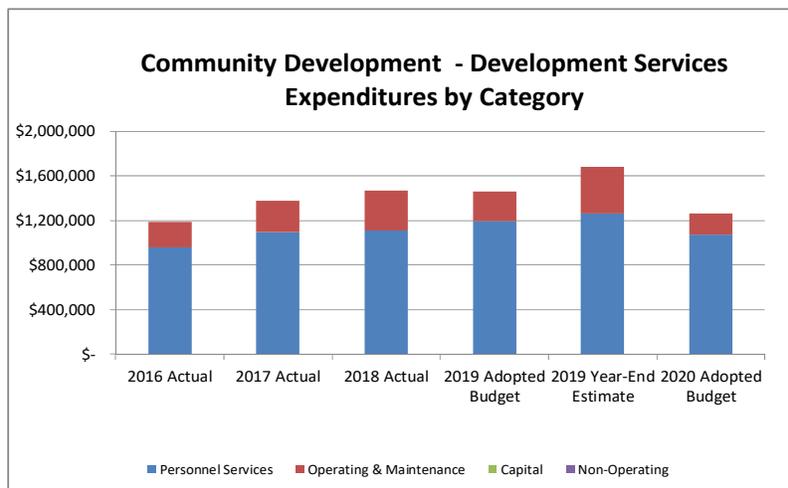
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-320-6010	Salary . Regular	236,515	201,019	200,353	205,930	278,070	285,430
01-320-6020	Salary . Overtime	533	-	61	8,000	-	500
01-320-6030	Social Security	13,953	12,186	11,574	12,190	17,260	15,510
01-320-6035	Medicare	3,385	2,891	2,879	3,160	4,030	4,150
01-320-6040	Worker's Comp. Ins.	314	292	277	280	300	370
01-320-6050	Medical	40,399	27,673	26,609	25,550	36,190	25,550
01-320-6051	Life	1,033	419	423	470	530	670
01-320-6052	Disability	1,171	555	560	620	650	890
01-320-6053	Dental	1,929	1,223	1,176	1,100	1,170	1,650
01-320-6054	Vision	359	228	228	230	270	340
01-320-6055	Short-Term Disability	91	54	54	60	70	80
01-320-6060	ICMA 401A . General Govern	14,024	11,931	13,261	13,850	13,220	13,490
01-320-6140	ICMA . Deferred Comp	-	-	-	-	870	2,870
01-320-6141	ICMA 457 Match 2%	894	927	3,189	3,960	3,720	4,560
01-320-6142	Retirement Health Savings	750	750	800	800	800	-
01-320-6143	Service Awards	-	-	-	-	-	100
01-320-6160	Unemployment Insurance	44	84	65	80	130	110
01-320-7110	Supplies Office	916	3,200	1,137	1,500	1,500	1,500
01-320-7280	Books Magazines Subscripti	128	454	-	900	-	500
01-320-7285	Dues & Memberships	1,137	4,144	1,150	3,500	2,000	2,000
01-320-7300	Supplies Other Special	-	31	6,251	3,000	100	-
01-320-7350	Hardware Periphery	-	-	-	-	500	1,000
01-320-7360	Software Maintenance	1,752	-	-	-	50	500
01-320-7420	Business Meetings	300	2,447	2,415	3,000	2,000	2,000
01-320-7430	Professional/Consulting Sv	89,410	179,665	355,333	600,000	500,000	151,000
01-320-7442	Personnel Recruitment	-	-	-	5,000	-	-
01-320-7446	Uniforms	-	-	-	-	350	350
01-320-7450	Learning & Education	1,654	9,135	2,761	5,000	5,000	5,000
01-320-7461	Main St Historic District	40,320	38,000	18,720	50,000	75,110	50,000
01-320-7510	Parking Lot Rental	2,100	2,100	-	-	-	-
01-320-7540	Office Equipment Maint.	2,093	6,225	3,218	3,500	4,000	3,750
Total Comm Dev - Administration Expenditures		455,204	505,633	652,493	951,680	947,890	573,870



Community Development – Development Services

Expenditures by Line Item

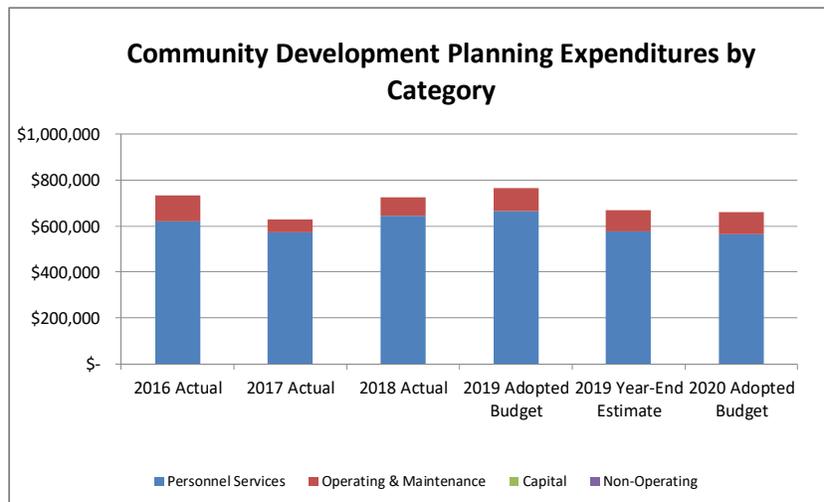
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-321-6010	Salary . Regular	687,149	775,730	783,083	842,700	901,960	778,600
01-321-6020	Salary . Overtime	16,029	45,924	56,946	50,000	50,000	50,000
01-321-6030	Social Security	42,833	51,834	52,312	55,960	59,580	51,400
01-321-6035	Medicare	10,018	12,123	12,234	13,090	13,930	12,020
01-321-6040	Worker's Comp. Ins.	4,989	8,275	10,566	10,900	11,960	10,180
01-321-6050	Medical	125,023	126,013	123,263	136,930	135,280	104,010
01-321-6051	Life	3,321	1,644	1,630	1,960	2,040	1,800
01-321-6052	Disability	3,420	2,177	2,159	2,590	2,700	2,390
01-321-6053	Dental	5,786	6,821	6,499	7,160	7,080	5,780
01-321-6054	Vision	1,077	1,156	1,258	1,480	1,460	1,200
01-321-6055	Short-Term Disability	374	322	300	350	360	280
01-321-6060	ICMA 401A . General Govern	43,779	45,689	49,802	58,450	60,370	44,140
01-321-6140	ICMA . Deferred Comp	1,012	1,194	-	-	1,020	1,310
01-321-6141	ICMA 457 Match 2%	6,907	8,698	7,607	9,790	10,610	8,270
01-321-6142	Retirement Health Savings	3,000	4,300	4,419	5,200	4,700	-
01-321-6143	Service Awards	400	-	700	-	-	800
01-321-6150	Uniforms	-	-	110	-	-	-
01-321-6160	Unemployment Insurance	123	442	364	350	490	350
01-321-7110	Supplies Office	9,369	8,436	6,962	10,000	10,000	7,000
01-321-7115	Non-capital Equipment	11,845	1,853	1,333	5,000	1,000	1,000
01-321-7280	Books Magazines Subscripti	955	1,992	3,080	4,000	5,770	1,500
01-321-7285	Dues & Memberships	790	1,999	1,136	2,000	2,000	2,000
01-321-7300	Supplies Other Special	1,011	1,696	1,390	3,500	250	-
01-321-7350	Hardware Periphery	-	-	-	-	300	1,350
01-321-7360	Software Maintenance	2,917	2,496	1,782	3,500	95,000	3,000
01-321-7410	Collection Fee	254	-	-	-	-	-
01-321-7419	Bank Fees	59	65	58	80	160	160
01-321-7420	Business Meetings	185	6	1,125	1,500	1,050	1,100
01-321-7430	Professional/Consulting Sv	175,298	227,685	304,171	175,000	175,000	150,000
01-321-7446	Uniforms	2,486	3,997	1,364	3,000	3,000	2,500
01-321-7450	Learning & Education	5,910	9,034	11,148	18,000	16,800	13,500
01-321-7461	Environmental & Code Infor	15,081	19,155	11,753	30,000	100,000	-
01-321-7540	Office Equipment Maint.	8,896	7,688	9,651	9,000	10,000	7,000
Total Comm Dev - Development Services Expenditures		1,190,296	1,378,444	1,468,205	1,461,490	1,683,870	1,262,640



Community Development – Planning

Expenditures by Line Item

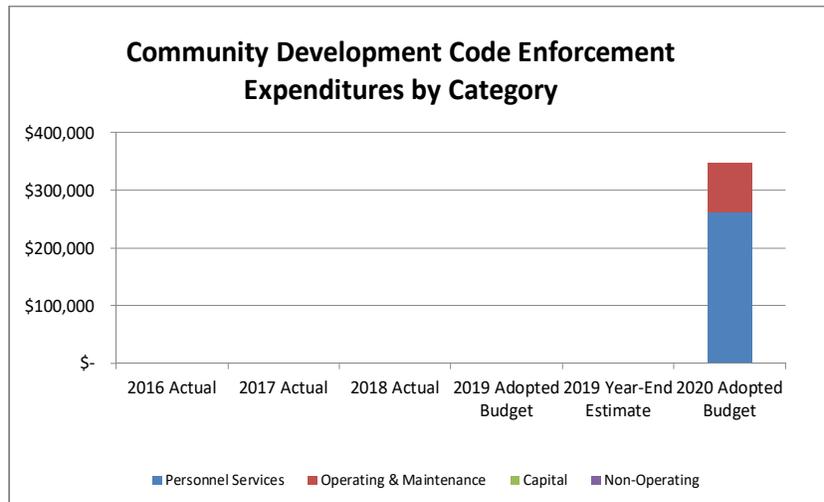
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-322-6010	Salary . Regular	499,691	457,089	511,787	496,530	449,320	434,660
01-322-6020	Salary . Overtime	1,243	189	2,603	-	80	-
01-322-6030	Social Security	30,949	28,632	31,903	31,220	28,290	26,950
01-322-6035	Medicare	7,238	6,696	7,461	7,300	6,620	6,300
01-322-6040	Worker's Comp. Ins.	1,420	1,729	982	650	560	570
01-322-6050	Medical	26,986	33,652	47,205	76,920	48,930	56,910
01-322-6051	Life	2,391	1,038	960	1,160	930	1,020
01-322-6052	Disability	2,807	1,555	1,353	1,540	1,240	1,350
01-322-6053	Dental	2,869	3,058	2,775	3,300	2,220	2,750
01-322-6054	Vision	420	456	495	690	490	570
01-322-6055	Short-Term Disability	230	163	155	190	130	140
01-322-6060	ICMA 401A . General Govern	34,049	29,893	28,895	34,760	27,980	25,720
01-322-6140	ICMA Deferred Comp	280	-	-	-	-	-
01-322-6141	ICMA 457 Match 2%	5,871	5,555	5,391	6,970	6,620	6,850
01-322-6142	Retirement Health Savings	1,950	2,250	2,200	2,800	2,000	-
01-322-6143	Service Awards	200	200	-	100	100	-
01-322-6160	Unemployment Insurance	75	153	262	180	190	130
01-322-7110	Supplies Office	782	-	2,396	2,000	1,500	2,000
01-322-7115	Non-Capital Equipment	9,318	(161)	-	5,000	-	1,000
01-322-7280	Books Magazines Subscripti	380	-	35	500	50	500
01-322-7285	Dues & Memberships	1,766	-	2,099	3,500	3,000	4,000
01-322-7300	Supplies Other Special	1,712	1,935	1,385	2,500	450	-
01-322-7350	Hardware Periphery	-	-	-	-	1,000	2,000
01-322-7360	Software Maintenance	705	-	-	-	750	1,000
01-322-7420	Business Meetings	1,066	-	586	3,000	500	500
01-322-7430	Neighborhood Partnership Grant	61,032	43,307	58,832	60,000	60,000	60,000
01-322-7446	Uniforms	-	-	-	-	500	500
01-322-7450	Learning & Education	12,739	-	6,177	12,500	11,000	11,000
01-322-7461	Hist. Pres. Tax Refund	6,572	5,663	4,383	4,500	10,000	10,000
01-322-7463	Neighborhood Partnership Prog	13,336	8,041	934	5,000	1,500	3,000
01-322-7540	Office Equipment Maint.	3,873	(954)	3,008	2,500	3,000	3,000
Total Comm Dev - Planning Expenditures		731,950	630,139	724,262	765,310	668,950	662,420



Community Development – Code Enforcement

Expenditures by Line Item

Account Number and Description	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-323-6010 Salary . Regular	-	-	-	-	-	192,200
01-323-6030 Social Security	-	-	-	-	-	11,920
01-323-6035 Medicare	-	-	-	-	-	2,790
01-323-6040 Worker's Comp. Ins.	-	-	-	-	-	2,570
01-323-6050 Medical	-	-	-	-	-	32,920
01-323-6051 Life	-	-	-	-	-	450
01-323-6052 Disability	-	-	-	-	-	600
01-323-6053 Dental	-	-	-	-	-	1,650
01-323-6054 Vision	-	-	-	-	-	340
01-323-6055 Short-Term Disability	-	-	-	-	-	80
01-323-6060 ICMA 401A . General Govern	-	-	-	-	-	11,370
01-323-6141 ICMA 457 Match 2%	-	-	-	-	-	3,840
01-323-6160 Unemployment Insurance	-	-	-	-	-	80
01-323-7110 Supplies Office	-	-	-	-	-	3,000
01-323-7115 Non-Capital Equipment	-	-	-	-	-	1,000
01-323-7280 Books Magazines Subscripti	-	-	-	-	-	1,000
01-323-7285 Dues & Memberships	-	-	-	-	-	1,000
01-323-7350 Hardware Periphery	-	-	-	-	-	1,000
01-323-7360 Software Maintenance	-	-	-	-	-	500
01-323-7420 Business Meetings	-	-	-	-	-	500
01-323-7430 Professional/Consulting	-	-	-	-	-	40,000
01-323-7446 Uniforms	-	-	-	-	-	500
01-323-7450 Learning & Education	-	-	-	-	-	5,050
01-323-7461 Environmental & Code Enforcement - Special F	-	-	-	-	-	30,000
01-323-7540 Office Equipment Maint.	-	-	-	-	-	3,000
Total Comm Dev - Code Enforcement Expenditures	-	-	-	-	-	347,360



Library and Museum Services Budget Summary

Did You Know?

In 2018, the Library and Museum served 442,098 patrons, with the Museum posting its 2nd highest attendance on record. Library circulations increased by 2.5% to 542,589.

The Library and Museum are committed to serving the informational, educational, and cultural needs of patrons and visitors by providing exceptional customer service and professionalism in a welcoming environment which fosters community engagement.

Major Programs – by allocation

- **Library Collection Management:** Receive, process, catalog, and shelve all collection materials
- **Library Adult/Teen Collection Development:** Review, evaluate, and purchase titles in all formats to ensure a well-balanced and current collection which meets the needs of the community
- **Library Children’s Collection Development:** Review, evaluate, and purchase titles in all formats to ensure a well-balanced and current collection which meets the needs of the community
- **Museum Living History:** Management and care of livestock and crops, operation of living history interpretation, blacksmith, and foodways programming
- **Museum Facility Grounds & Maintenance:** Maintain, repair, and secure 8 modern buildings, 20 historical buildings, and 39 acres which include cropland, farms, wetlands, and a lake

How Do We Support Council’s Goals, Objectives, and the City’s Guiding Principles?

- **ANCHORED:** Honor our history of leadership by being inclusive, encouraging civic involvement, and demonstrating leadership among metro Colorado cities
- **AUTHENTIC:** Honor the community spirit and shared legacy of Littleton that enabled the community to prosper by ensuring that collections, exhibits, programs, and services are diverse, comprehensive, and accessible
- **CONNECTED:** Provide opportunities for the community to thrive by serving as a good steward of resources held in the public trust and connecting our citizens with resources from around the globe
- **ACTIVE:** Support the City’s dedication to maintaining a healthy lifestyle for both mind and body by adhering to the highest professional standards and best practices
- **ENGAGED:** Support our continued heritage as innovators and civic leaders by promoting literacy, history, art, and culture

Service Delivery Improvements for 2020

- **Museum School Group Visits** have operated at capacity for over 20 years. Quality of program has decreased due to group size outpacing staff/volunteer resources, and significant growth of walk-in visitation has compounded the problem. Staff will revamp the scheduling matrix to lower the group to staff/volunteer ratio and add value to the educational component of the visit

Library and Museum Services Budget Summary (continued)

Performance Summary

Performance Measures for Major Programs

Program	What We Measure and Why	2018 Actual	2019 Anticipated	2020 Goal
Library and Museum Events & Programming	Measure: General, event, and program attendance Reason: Demonstrate connection to public by providing physical/intellectual access to resources consistent with community needs	442,098	440,000	450,000
Collections Development; Online Resources	Measure: Circulation of Library materials Reason: Ensure responsible use of City budget to purchase relevant materials and promote lifelong learning	542,589	560,000	565,000
Facility Rentals	Measure: Museum facility usage by City and outside groups Reason: Maximize community impact by making museum spaces available to City departments and outside organizations	190	200	200
LIRC Services	Measure: Clients served by the Immigrant Resource Center Reason: Provide a pathway to citizenship for legal immigrants through legal services, citizenship, and ESL classes	926	850	850

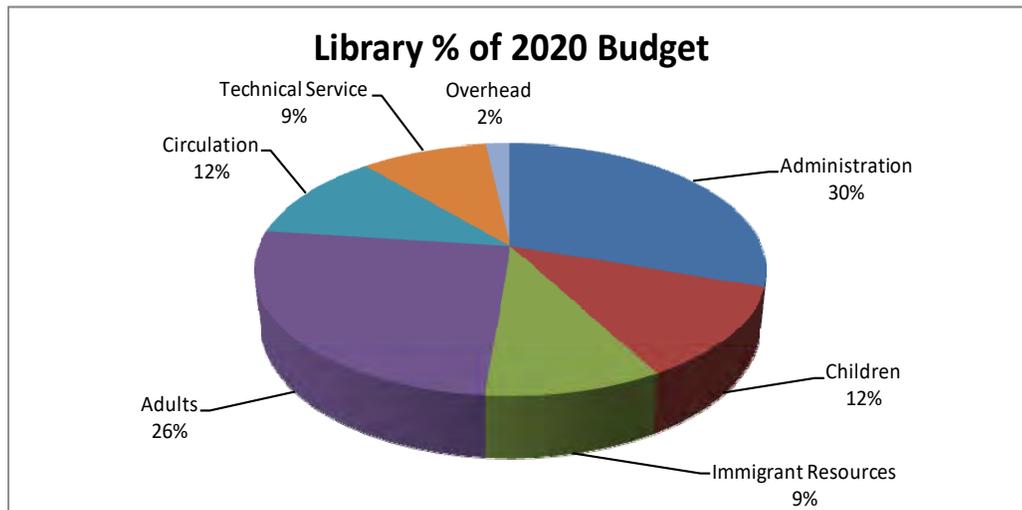
Library and Museum Services Budget Summary Overview

Library and Museum Services Department Budget Summary Overview

Facility	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Library	2,639,218	2,748,462	2,860,884	3,096,940	3,241,660	3,261,330
Museum	1,476,295	1,411,101	1,435,555	1,563,340	1,590,590	1,697,020
<i>Total Expenditures - Library & Museum</i>	<i>4,115,513</i>	<i>4,159,563</i>	<i>4,296,439</i>	<i>4,660,280</i>	<i>4,832,250</i>	<i>4,958,350</i>

Library Division Budget Summary Overview

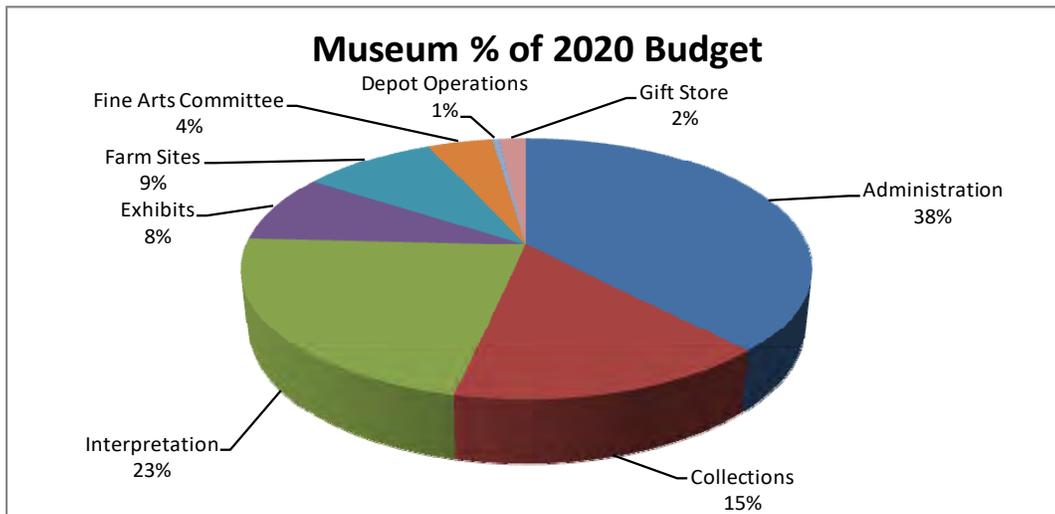
Division	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Library Administration	866,388	839,135	812,421	934,420	960,040	980,300
Library Children	322,215	315,093	335,983	384,010	362,680	384,950
Library Immigrant Resources	122,617	102,842	159,463	288,400	293,550	308,120
Library Adults	630,735	671,095	719,960	771,400	858,350	838,340
Library Circulation	344,565	354,314	377,474	349,660	391,920	378,680
Library Technical Service	285,299	296,352	311,721	310,850	316,960	312,810
Library Overhead	67,398	60,344	59,005	58,200	58,160	58,130
Library Youth & Sr Services	-	109,287	84,858	-	-	-
<i>Total Expenditures - Library</i>	<i>2,639,218</i>	<i>2,748,462</i>	<i>2,860,884</i>	<i>3,096,940</i>	<i>3,241,660</i>	<i>3,261,330</i>



Library and Museum Services Budget Summary Overview (continued)

Museum Division Budget Summary Overview

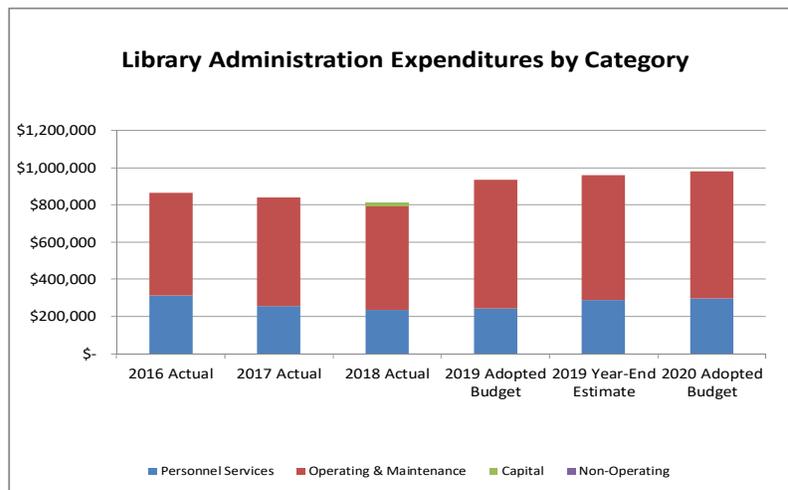
Division	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Museum Administration	569,343	587,010	578,614	621,730	614,930	645,250
Museum Collections	198,249	201,297	217,681	241,330	239,210	260,860
Museum Interpretation	346,506	348,051	348,078	371,540	358,010	380,660
Museum Exhibits	93,408	98,478	114,559	127,220	140,420	141,990
Museum Farm Sites	198,804	127,712	137,799	147,420	173,920	154,160
Museum Fine Arts Committee	36,909	20,522	6,325	15,000	25,000	75,000
Museum Depot Operations	5,310	1,040	5,883	8,000	8,000	8,000
Museum Gift Store	27,767	26,991	26,616	31,100	31,100	31,100
Total Expenditures - Museum	1,476,295	1,411,101	1,435,555	1,563,340	1,590,590	1,697,020



Library – Administration

Expenditures by Line Item

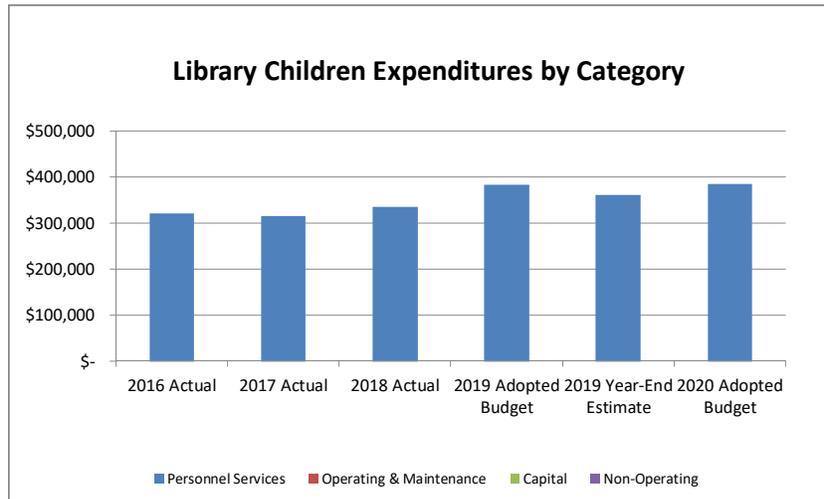
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-520-6010	Salary . Regular	231,044	191,114	163,902	179,180	166,710	172,640
01-520-6020	Salary . Overtime	-	-	6,766	-	58,000	60,300
01-520-6030	Social Security	14,311	12,093	10,066	11,040	10,400	10,390
01-520-6035	Medicare	3,347	2,828	2,354	2,620	2,530	3,380
01-520-6040	Worker's Comp. Ins.	329	296	240	230	220	1,480
01-520-6050	Medical	41,398	33,769	39,395	37,820	37,550	37,820
01-520-6051	Life	1,001	406	354	420	390	400
01-520-6052	Disability	1,289	538	469	560	520	530
01-520-6053	Dental	1,529	1,144	880	830	1,380	830
01-520-6054	Vision	285	213	170	170	280	170
01-520-6055	Short-Term Disability	111	74	68	70	70	70
01-520-6060	ICMA 401A . General Govern	14,327	9,887	8,800	10,230	9,340	8,190
01-520-6141	ICMA 457 Match 2%	2,909	1,842	1,287	1,590	1,310	1,340
01-520-6142	Retirement Health Savings	750	734	583	600	600	-
01-520-6143	Service Awards	100	-	900	-	-	-
01-520-6160	Unemployment Insurance	35	79	60	80	60	80
01-520-7110	Supplies Office	12,359	10,000	10,816	16,000	14,000	16,000
01-520-7115	Non-Capital Equipment	6,517	2,535	663	10,000	5,000	10,000
01-520-7120	Supplies Janitorial	3,299	8,125	5,799	6,500	6,500	6,500
01-520-7281	Collection Materials	286,469	289,185	248,922	297,100	297,100	241,900
01-520-7282	Collection Materials - Software	-	-	-	-	-	64,000
01-520-7285	Dues & Memberships	-	1,071	674	3,000	3,000	3,000
01-520-7300	Programming & Processing Supplies	43,201	41,582	39,903	47,600	47,600	62,600
01-520-7350	Hardware Periphery	1,645	1,710	5,189	13,500	13,500	13,500
01-520-7360	Software Maintenance	7,063	8,199	7,046	8,200	8,200	8,200
01-520-7419	Bank Fees	36	49	45	60	60	60
01-520-7420	Business Meetings	1,491	1,416	1,961	3,200	3,200	4,000
01-520-7430	Professional/Consulting Sv	18,115	24,693	27,567	65,000	65,000	32,000
01-520-7450	Learning & Education	5,382	8,263	17,909	12,000	12,000	15,500
01-520-7540	Office Equipment Maint.	9,426	9,628	9,168	11,220	11,220	11,220
01-520-7570	Other Equipment Maint.	24,465	34,035	34,916	44,300	39,300	39,300
01-520-7573	Computer Licensing/Maint	134,155	143,627	149,300	151,300	145,000	154,900
01-520-7840	Office Equipment	-	-	16,250	-	-	-
Total Library - Administration Expenditures		866,388	839,135	812,421	934,420	960,040	980,300



Library – Children

Expenditures by Line Item

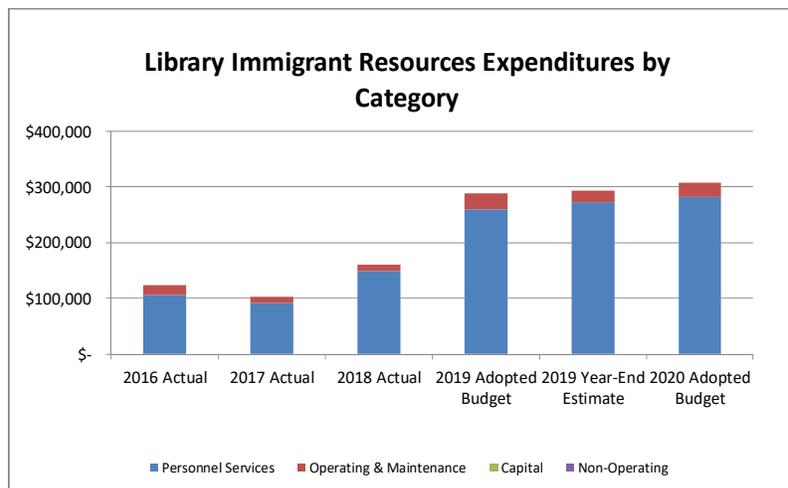
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-521-6010	Salary . Regular	243,802	244,100	263,763	295,080	283,210	297,210
01-521-6020	Salary . Overtime	-	232	-	-	-	-
01-521-6030	Social Security	15,374	15,568	16,747	18,880	18,130	18,430
01-521-6035	Medicare	3,596	3,641	3,917	4,420	4,240	4,310
01-521-6040	Worker's Comp. Ins.	315	398	404	390	350	350
01-521-6050	Medical	42,049	34,745	33,408	45,400	38,230	45,400
01-521-6051	Life	1,008	516	531	630	570	630
01-521-6052	Disability	1,241	652	705	830	750	840
01-521-6053	Dental	2,353	2,330	2,417	2,310	2,090	2,200
01-521-6054	Vision	438	354	346	420	350	400
01-521-6055	Short-Term Disability	162	136	137	140	170	140
01-521-6060	ICMA 401A . General Govern	5,186	5,035	5,447	5,610	5,620	4,890
01-521-6140	ICMA . Deferred Comp	6,228	6,548	7,597	9,340	8,210	9,330
01-521-6141	ICMA 457 Match 2%	-	-	-	-	110	-
01-521-6142	Retirement Health Savings	300	375	400	400	400	-
01-521-6143	Service Awards	100	300	-	-	-	600
01-521-6160	Unemployment Insurance	63	163	166	160	250	220
Total Library - Children Expenditures		322,215	315,093	335,983	384,010	362,680	384,950



Library – Immigrant Resources

Expenditures by Line Item

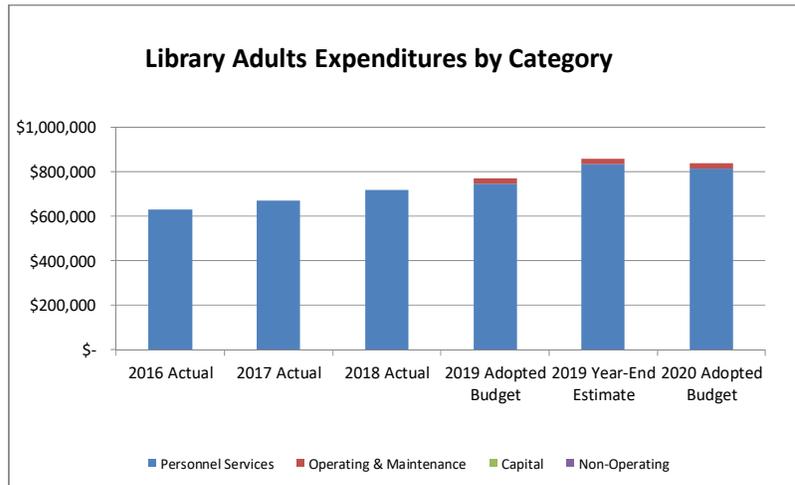
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-522-6010	Salary . Regular	74,161	72,669	106,025	183,180	200,580	210,580
01-522-6020	Salary . Overtime	-	-	132	-	-	-
01-522-6030	Social Security	3,944	4,824	6,241	11,580	12,660	13,060
01-522-6035	Medicare	922	1,128	1,460	2,710	2,960	3,050
01-522-6040	Worker's Comp. Ins.	89	109	149	240	270	280
01-522-6050	Medical	21,113	9,259	24,815	42,910	35,680	35,790
01-522-6051	Life	332	86	200	390	470	490
01-522-6052	Disability	403	123	268	510	610	650
01-522-6053	Dental	588	545	1,159	2,080	2,010	1,930
01-522-6054	Vision	158	96	222	420	410	400
01-522-6055	Short-Term Disability	70	32	66	110	150	140
01-522-6060	ICMA 401A . General Govern	2,350	984	4,984	9,690	11,080	9,860
01-522-6140	ICMA Deferred Comp	964	1,658	1,123	1,900	540	1,420
01-522-6141	ICMA 457 Match 2%	687	298	803	1,660	3,090	3,630
01-522-6142	Retirement Health Savings	225	100	600	1,200	1,200	-
01-522-6160	Unemployment Insurance	22	95	62	120	140	140
01-522-7110	Supplies Office	2,892	2,726	585	2,000	2,000	2,000
01-522-7115	Non-Capital Equipment	-	-	-	1,000	500	500
01-522-7280	Books Magazine Subscription	1,519	-	-	1,000	500	500
01-522-7285	Dues & Memberships	1,905	1,780	1,500	2,000	2,000	2,000
01-522-7300	Supplies Other Special	2,085	1,491	4,394	5,500	2,500	5,000
01-522-7360	Software Maintenance	627	450	608	2,000	1,000	1,500
01-522-7419	Bank Fees	207	245	332	400	400	400
01-522-7420	Business Meetings	1,327	972	732	1,800	1,800	1,800
01-522-7430	Professional/Consulting Svcs	2,787	346	1,788	7,000	4,000	6,000
01-522-7450	Learning & Education	3,275	2,776	705	5,000	5,000	5,000
01-522-7480	Postage & Freight	(35)	50	508	2,000	2,000	2,000
Total Library - Immigrant Resources Expenditures		122,617	102,842	159,463	288,400	293,550	308,120



Library – Adults

Expenditures by Line Item

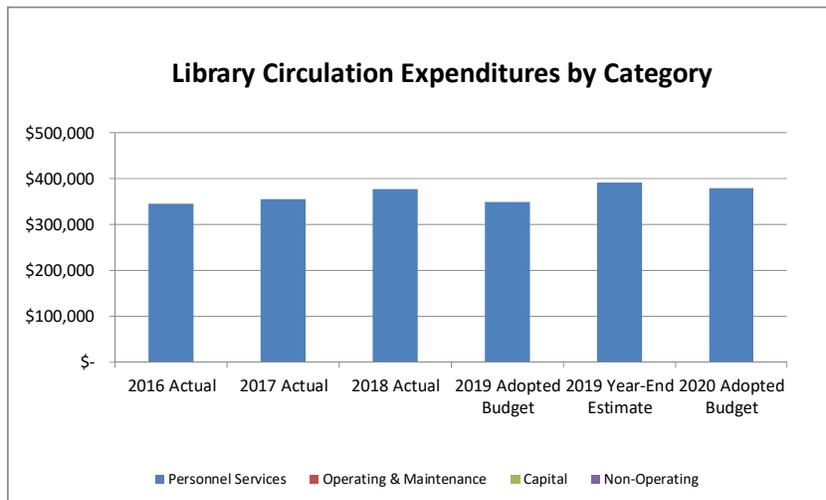
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-523-6010	Salary . Regular	490,107	531,162	563,489	583,580	665,540	652,990
01-523-6020	Salary . Overtime	-	297	35	-	70	-
01-523-6030	Social Security	30,743	33,552	35,620	36,900	42,030	40,480
01-523-6035	Medicare	7,190	7,847	8,331	8,630	9,830	9,470
01-523-6040	Worker's Comp. Ins.	638	792	818	760	790	810
01-523-6050	Medical	63,854	57,511	66,727	68,940	57,540	62,150
01-523-6051	Life	1,955	997	1,154	1,280	1,370	1,440
01-523-6052	Disability	2,429	1,345	1,547	1,640	1,790	1,840
01-523-6053	Dental	4,626	4,876	5,152	5,590	5,160	5,590
01-523-6054	Vision	793	812	982	870	990	930
01-523-6055	Short-Term Disability	325	259	294	330	330	310
01-523-6060	ICMA 401A . General Govern	15,899	18,694	20,978	24,500	30,280	24,030
01-523-6140	ICMA . Deferred Comp	8,381	6,543	6,712	5,470	5,910	5,560
01-523-6141	ICMA 457 Match 2%	2,175	3,631	5,485	6,070	9,170	6,980
01-523-6142	Retirement Health Savings	1,200	1,910	2,280	2,400	2,900	-
01-523-6143	Service Awards	300	500	-	100	100	1,300
01-523-6160	Unemployment Insurance	120	367	356	340	550	460
01-523-7461	Senior & Youth Outreach	-	-	-	24,000	24,000	24,000
Total Library - Adults Expenditures		630,735	671,095	719,960	771,400	858,350	838,340



Library – Circulation

Expenditures by Line Item

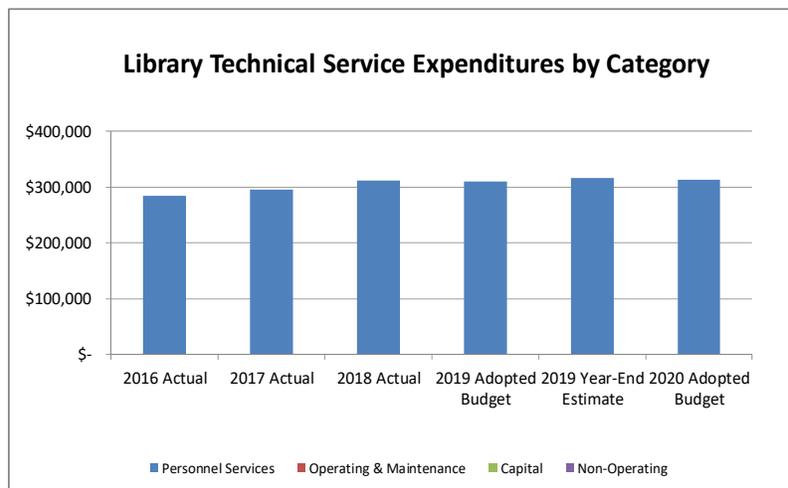
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-524-6010	Salary . Regular	263,993	274,169	289,834	272,330	306,860	299,530
01-524-6020	Salary . Overtime	72	55	-	-	-	-
01-524-6030	Social Security	16,453	17,265	18,350	17,080	19,440	18,570
01-524-6035	Medicare	3,848	4,038	4,292	3,990	4,540	4,340
01-524-6040	Worker's Comp. Ins.	398	448	432	360	360	340
01-524-6050	Medical	43,207	42,100	46,695	40,510	40,890	39,740
01-524-6051	Life	998	477	480	540	560	610
01-524-6052	Disability	1,120	632	636	720	740	800
01-524-6053	Dental	3,363	3,488	3,211	3,620	3,270	3,620
01-524-6054	Vision	567	581	584	550	630	750
01-524-6055	Short-Term Disability	318	258	256	240	240	240
01-524-6060	ICMA 401A . General Govern	5,661	5,233	6,022	5,960	6,530	5,750
01-524-6140	ICMA . Deferred Comp	2,019	2,581	3,495	2,070	4,730	2,360
01-524-6141	ICMA 457 Match 2%	1,504	1,551	1,673	1,070	1,860	1,240
01-524-6142	Retirement Health Savings	636	850	700	400	800	-
01-524-6143	Service Awards	300	300	500	-	-	300
01-524-6160	Unemployment Insurance	108	288	315	220	470	490
Total Library - Circulation Expenditures		344,565	354,314	377,474	349,660	391,920	378,680



Library – Technical Service

Expenditures by Line Item

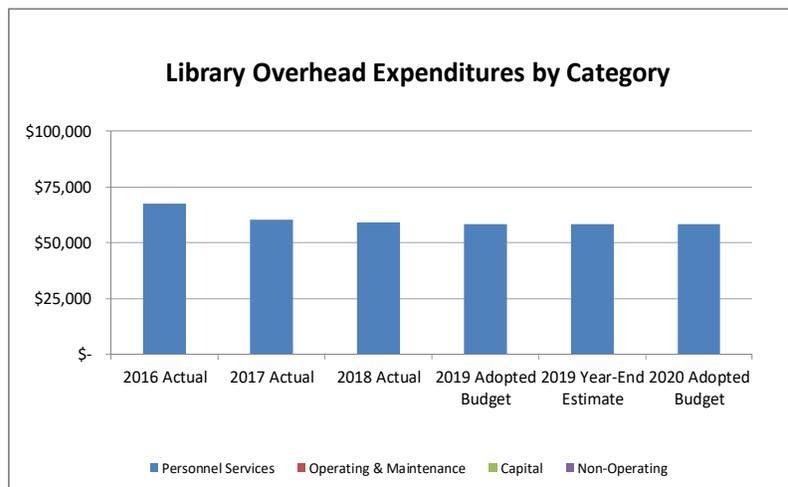
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-525-6010	Salary . Regular	212,289	219,486	231,023	229,600	232,620	234,360
01-525-6030	Social Security	13,193	14,042	14,657	14,550	14,790	14,530
01-525-6035	Medicare	3,086	3,284	3,428	3,410	3,460	3,400
01-525-6040	Worker's Comp. Ins.	288	349	340	300	300	310
01-525-6050	Medical	33,244	37,051	38,777	40,020	42,390	40,020
01-525-6051	Life	956	481	489	540	530	550
01-525-6052	Disability	1,172	638	600	660	650	670
01-525-6053	Dental	2,309	2,339	2,302	1,980	2,280	1,980
01-525-6054	Vision	430	436	446	410	470	410
01-525-6055	Short-Term Disability	149	130	133	140	130	140
01-525-6060	ICMA 401A . General Govern	12,205	11,295	12,268	12,850	12,710	11,050
01-525-6140	ICMA Deferred Comp	1,598	1,728	1,681	1,400	1,620	1,430
01-525-6141	ICMA 457 Match 2%	3,317	3,347	3,451	3,670	3,630	3,730
01-525-6142	Retirement Health Savings	1,014	1,125	1,200	1,200	1,200	-
01-525-6143	Service Awards	-	500	800	-	-	100
01-525-6160	Unemployment Insurance	49	121	124	120	180	130
Total Library - Technical Service Expenditures		285,299	296,352	311,721	310,850	316,960	312,810



Library – Overhead

Expenditures by Line Item

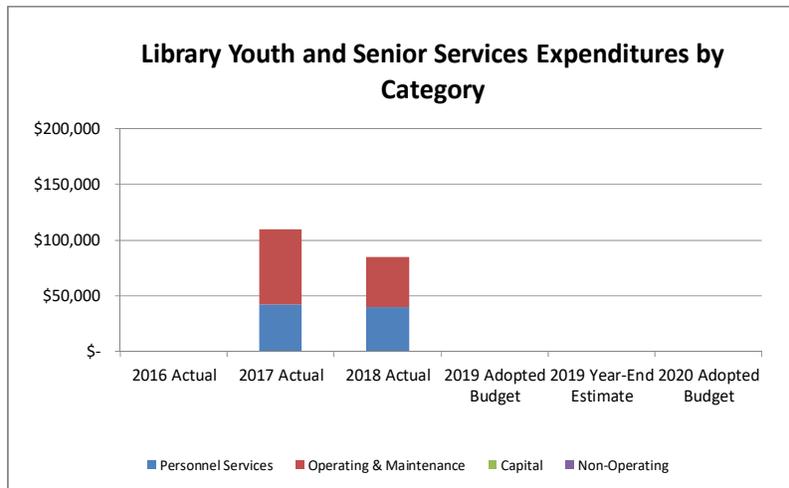
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-527-6010	Salary . Regular	42,634	42,479	42,331	41,670	41,450	42,600
01-527-6020	Salary. Overtime	7,297	682	-	-	-	-
01-527-6030	Social Security	3,101	2,691	2,617	2,590	2,600	2,640
01-527-6035	Medicare	725	629	612	610	610	620
01-527-6040	Worker's Comp. Ins.	1,493	1,898	1,847	1,650	1,660	1,700
01-527-6050	Medical	7,804	7,687	7,391	7,100	7,100	7,100
01-527-6051	Life	199	95	95	100	90	100
01-527-6052	Disability	241	125	125	130	130	130
01-527-6053	Dental	612	612	588	550	550	550
01-527-6054	Vision	114	114	114	120	110	110
01-527-6055	Short-Term Disability	34	27	27	30	30	30
01-527-6060	ICMA 401A . General Govern	2,832	2,694	2,832	2,920	2,900	2,520
01-527-6142	Retirement Health Savings	300	375	400	400	400	-
01-527-6143	Service Awards	-	-	-	300	300	-
01-527-6150	Uniforms	-	210	-	-	200	-
01-527-6160	Unemployment Insurance	12	26	25	30	30	30
Total Library - Overhead Expenditures		67,398	60,344	59,005	58,200	58,160	58,130



Library – Youth and Senior Services

Expenditures by Line Item

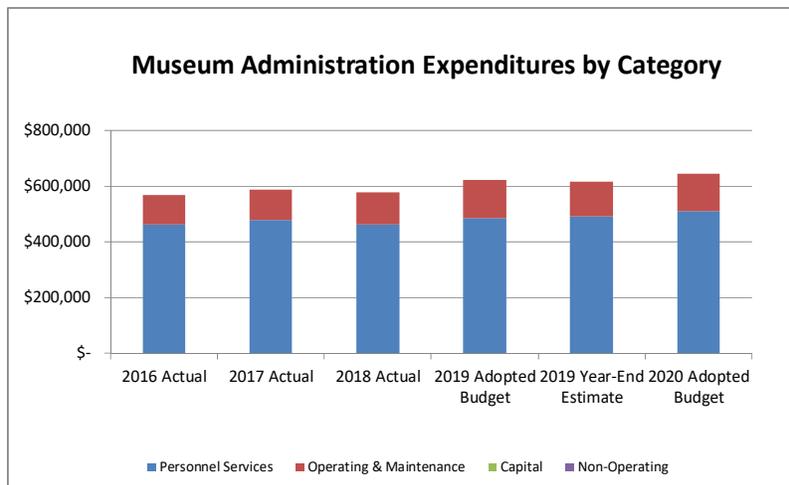
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-528-6010	Salary . Regular	-	37,323	35,253	-	-	-
01-528-6030	Social Security	-	2,440	2,242	-	-	-
01-528-6035	Medicare	-	571	524	-	-	-
01-528-6040	Worker's Comp. Ins.	-	21	25	-	-	-
01-528-6051	Life	-	58	75	-	-	-
01-528-6052	Disability	-	68	48	-	-	-
01-528-6053	Dental	-	146	453	-	-	-
01-528-6054	Vision	-	27	31	-	-	-
01-528-6055	Short-Term Disability	-	20	35	-	-	-
01-528-6060	ICMA 401A . General Govern	-	945	965	-	-	-
01-528-6141	ICMA 457 Match 2%	-	260	-	-	-	-
01-528-6142	Retirement Health Savings	-	165	120	-	-	-
01-528-6160	Unemployment Insurance	-	51	37	-	-	-
01-528-7110	Supplies Office	-	1,000	394	-	-	-
01-528-7115	Non-Capital Equipment	-	4,340	-	-	-	-
01-528-7285	Dues & Memberships	-	350	-	-	-	-
01-528-7350	Hardware Maintenance	-	289	-	-	-	-
01-528-7360	Software Maintenance	-	475	283	-	-	-
01-528-7420	Business Meetings	-	120	152	-	-	-
01-528-7430	Professional/Consulting Sv	-	21,966	15,384	-	-	-
01-528-7450	Learning & Education	-	460	-	-	-	-
01-528-7461	1231 Youth Development Program	-	8,089	-	-	-	-
01-528-7461	Senior Services Program	-	30,103	28,835	-	-	-
Total Library - Youth & Senior Services Expenditures		-	109,287	84,858	-	-	-



Museum – Administration

Expenditures by Line Item

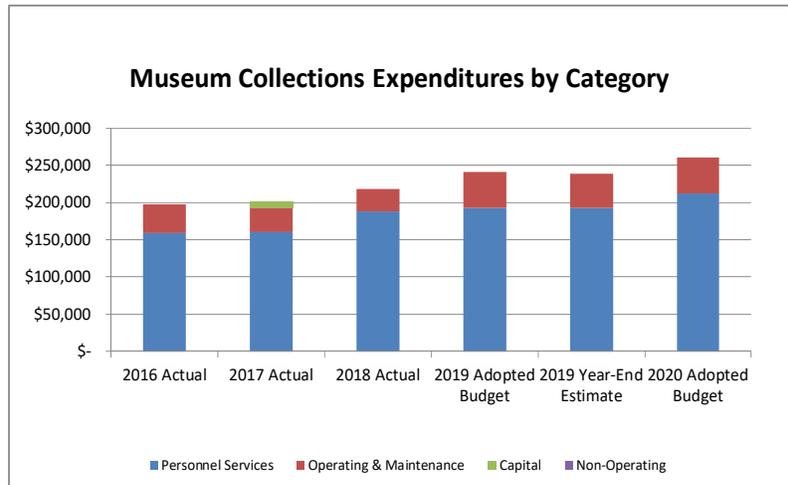
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-560-6010	Salary . Regular	335,938	348,106	346,825	357,390	366,760	381,910
01-560-6020	Salary . Overtime	504	785	2,686	2,000	2,380	3,500
01-560-6030	Social Security	20,928	21,967	21,824	22,340	23,020	23,580
01-560-6035	Medicare	4,895	5,143	5,104	5,260	5,380	5,590
01-560-6040	Worker's Comp. Ins.	5,713	7,553	7,758	7,350	7,550	8,120
01-560-6050	Medical	62,738	65,226	51,428	59,390	55,190	59,390
01-560-6051	Life	1,550	690	692	770	800	830
01-560-6052	Disability	1,802	927	873	1,000	1,010	1,070
01-560-6053	Dental	3,622	3,264	2,888	3,030	2,990	3,300
01-560-6054	Vision	618	603	561	570	620	680
01-560-6055	Short-Term Disability	230	196	205	230	230	230
01-560-6060	ICMA 401A . General Govern	18,077	18,341	17,784	18,130	18,900	16,590
01-560-6140	ICMA . Deferred Comp	1,615	120	76	1,110	280	1,140
01-560-6141	ICMA 457 Match 2%	3,117	2,900	2,351	2,390	2,520	2,620
01-560-6142	Retirement Health Savings	1,350	1,891	1,818	1,800	1,800	-
01-560-6143	Service Awards	-	800	-	700	700	100
01-560-6150	Uniforms	262	200	945	500	500	500
01-560-6160	Unemployment Insurance	77	244	250	220	350	300
01-560-7110	Supplies Office	6,229	5,631	5,763	7,000	6,500	7,000
01-560-7115	Non-Capital Equipment	6,785	3,000	2,534	3,000	3,000	3,000
01-560-7120	Supplies Janitorial	10,338	10,700	11,400	13,100	12,500	13,100
01-560-7220	Event/Bldg Supplies Admin	13,848	14,678	16,092	16,500	16,500	17,000
01-560-7270	Small Tools	802	765	984	1,000	1,000	1,000
01-560-7280	Books Magazines Subscripti	326	364	420	500	500	500
01-560-7285	Dues & Memberships	5,007	5,303	5,310	8,000	6,000	8,000
01-560-7300	Administration Supplies	28	-	-	-	-	-
01-560-7419	Bank Fees	607	862	290	1,000	1,000	1,000
01-560-7420	Business Meetings	1,301	1,766	1,018	1,500	1,500	2,000
01-560-7430	Professional/Consulting Sv	2,820	522	3,709	6,500	6,500	6,500
01-560-7446	Uniforms	769	1,087	956	1,700	1,700	1,700
01-560-7450	Learning & Education	3,338	4,041	3,884	7,000	5,000	7,000
01-560-7461	Fine Arts Committee/Counci	11,500	11,765	11,500	12,000	12,000	14,500
01-560-7500	Advertising	-	-	308	1,500	1,000	1,500
01-560-7510	Rentals . Administration	-	287	761	500	500	500
01-560-7540	Office Equipment Maint.	3,328	6,117	5,313	8,000	6,000	8,000
01-560-7570	Other Equipment Maint.	40	125	162	500	500	500
01-560-7572	Alarm Monitoring & Maint.	8,507	7,477	6,554	10,000	10,000	10,000
01-560-7580	Bldg. M & R Museum & Caret	30,734	33,564	37,592	38,250	32,250	33,000
Total Museum - Administration Expenditures		569,343	587,010	578,614	621,730	614,930	645,250



Museum – Collections

Expenditures by Line Item

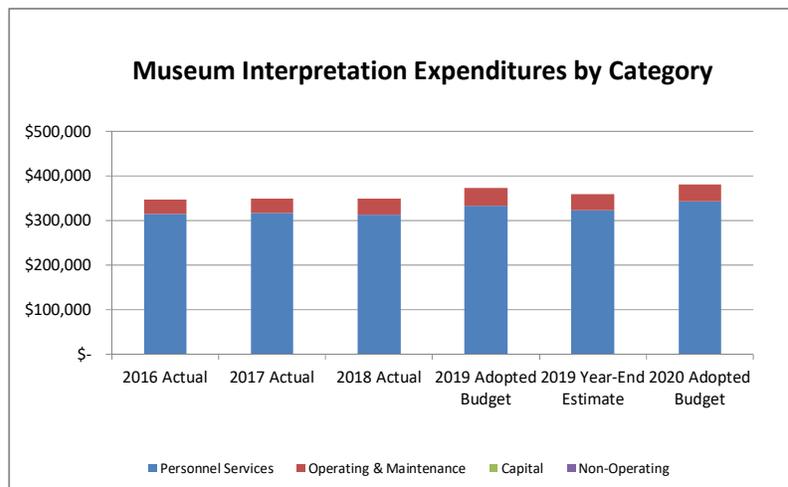
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-561-6010	Salary . Regular	114,092	119,077	139,270	144,400	146,400	162,800
01-561-6020	Salary.Overtime	2,592	933	1,134	1,000	1,000	1,000
01-561-6030	Social Security	7,248	7,034	8,423	9,070	9,180	10,160
01-561-6035	Medicare	1,695	1,640	1,970	2,120	2,150	2,380
01-561-6040	Worker's Comp. Ins.	156	177	205	190	190	210
01-561-6050	Medical	21,616	19,809	22,174	21,290	18,920	21,290
01-561-6051	Life	511	272	317	340	340	380
01-561-6052	Disability	618	360	420	450	450	510
01-561-6053	Dental	1,482	1,576	1,764	1,650	1,460	1,650
01-561-6054	Vision	276	293	342	340	300	340
01-561-6055	Short-Term Disability	82	70	81	80	70	80
01-561-6060	ICMA 401A . General Govern	7,396	7,840	9,765	10,110	10,240	9,630
01-561-6141	ICMA 457 Match 2%	468	396	784	810	630	850
01-561-6142	Retirement Health Savings	750	950	1,200	1,200	1,100	-
01-561-6143	Service Awards	-	-	-	100	100	400
01-561-6160	Unemployment Insurance	32	75	76	80	80	80
01-561-7115	Non-Capital Equipment	9,801	-	-	-	-	-
01-561-7280	Books Magazines Subscripti	276	484	430	600	600	600
01-561-7300	Collections Supplies	8,744	12,411	8,507	10,000	10,000	11,000
01-561-7430	Professional/Consulting Sv	5,043	6,889	9,167	21,000	20,000	21,000
01-561-7450	Learning & Education	4,609	6,157	4,531	6,500	6,000	6,500
01-561-7461	Collections	2,010	-	1,020	2,000	2,000	2,000
01-561-7742	Collections Acquisitions	8,752	6,872	6,102	8,000	8,000	8,000
01-561-7820	Building Improvements	-	7,982	-	-	-	-
Total Museum - Collections Expenditures		198,249	201,297	217,681	241,330	239,210	260,860



Museum – Interpretation

Expenditures by Line Item

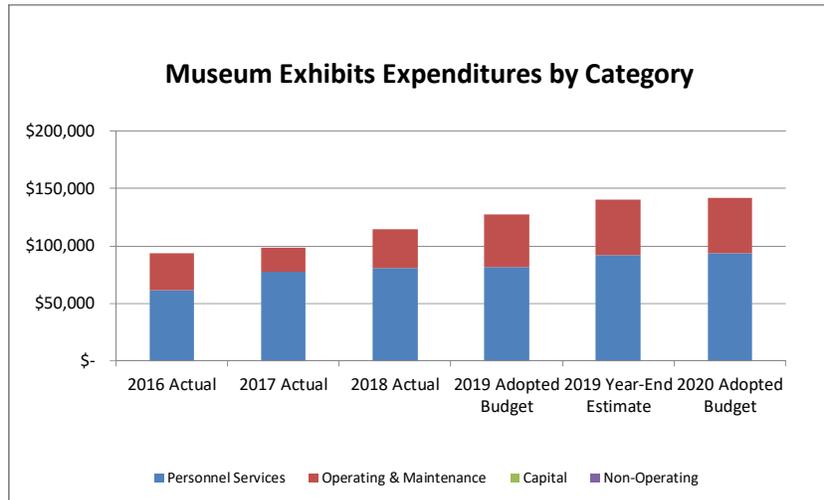
Account Number and Description		2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-562-6010	Salary . Regular	226,101	233,247	232,287	248,430	240,690	258,470
01-562-6020	Salary . Overtime	813	551	498	2,000	2,010	2,000
01-562-6030	Social Security	13,906	14,782	14,542	15,930	15,330	16,150
01-562-6035	Medicare	3,252	3,457	3,401	3,730	3,590	3,780
01-562-6040	Worker's Comp. Ins.	8,585	10,774	10,548	10,520	10,240	11,020
01-562-6050	Medical	43,696	35,462	31,799	30,880	30,530	31,480
01-562-6051	Life	986	489	504	580	550	600
01-562-6052	Disability	1,175	648	667	770	720	800
01-562-6053	Dental	2,084	1,957	1,882	2,120	1,890	2,120
01-562-6054	Vision	349	433	433	440	440	440
01-562-6055	Short-Term Disability	164	135	135	140	130	130
01-562-6060	ICMA 401A . General Govern	8,072	7,986	8,503	8,800	8,820	7,670
01-562-6140	ICMA . Deferred Comp	3,496	3,080	3,277	5,280	3,300	5,590
01-562-6141	ICMA 457 Match 2%	1,000	1,171	1,790	1,170	2,530	1,220
01-562-6142	Retirement Health Savings	600	750	800	800	800	-
01-562-6143	Service Awards	300	300	-	800	800	-
01-562-6150	Uniforms - Interpretation	148	-	92	-	-	-
01-562-6160	Unemployment Insurance	61	149	126	150	140	190
01-562-7280	Books Magazines Subscripti	283	328	370	500	500	500
01-562-7300	Education Supplies	15,240	17,502	16,801	18,000	16,500	18,000
01-562-7430	Professional/Consulting Sv	936	-	1,000	2,000	1,500	2,000
01-562-7450	Learning & Education	2,301	3,557	4,993	5,000	4,500	5,000
01-562-7461	Education & Food	12,958	11,293	13,631	13,500	12,500	13,500
Total Museum - Interpretation Expenditures		346,506	348,051	348,078	371,540	358,010	380,660



Museum – Exhibits

Expenditures by Line Item

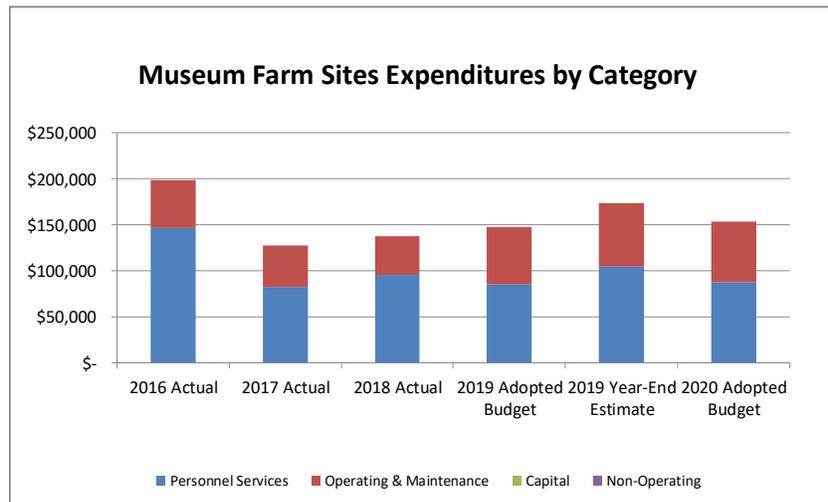
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-563-6010	Salary . Regular	45,236	57,186	60,073	61,850	64,040	63,170
01-563-6020	Salary . Overtime	2,656	2,453	2,816	2,000	2,090	2,000
01-563-6030	Social Security	2,891	3,731	3,878	3,960	4,110	4,040
01-563-6035	Medicare	676	873	907	930	960	940
01-563-6040	Worker's Comp. Ins.	60	91	90	80	80	80
01-563-6050	Medical	6,003	7,687	7,391	7,100	14,670	18,450
01-563-6051	Life	176	133	134	150	150	150
01-563-6052	Disability	211	176	178	190	200	200
01-563-6053	Dental	470	611	588	550	550	550
01-563-6054	Vision	88	114	114	120	80	110
01-563-6055	Short-Term Disability	28	27	27	30	30	30
01-563-6060	ICMA 401A . General Govern	3,093	3,810	4,185	4,330	4,390	3,740
01-563-6142	Retirement Health Savings	225	375	400	400	400	-
01-563-6160	Unemployment Insurance	11	25	25	30	50	30
01-563-7220	Bldg. Supplies Exhibits	10,505	13,246	27,958	24,500	23,000	24,500
01-563-7280	Books Magazines Subscripti	-	89	80	500	500	500
01-563-7300	Exhibits Supplies	18,701	6,354	4,889	16,500	20,620	19,500
01-563-7430	Professional & Consulting	-	-	-	-	1,500	-
01-563-7450	Learning & Education	2,378	1,497	825	4,000	3,000	4,000
Total Museum - Exhibits Expenditures		93,408	98,478	114,559	127,220	140,420	141,990



Museum – Farm Sites

Expenditures by Line Item

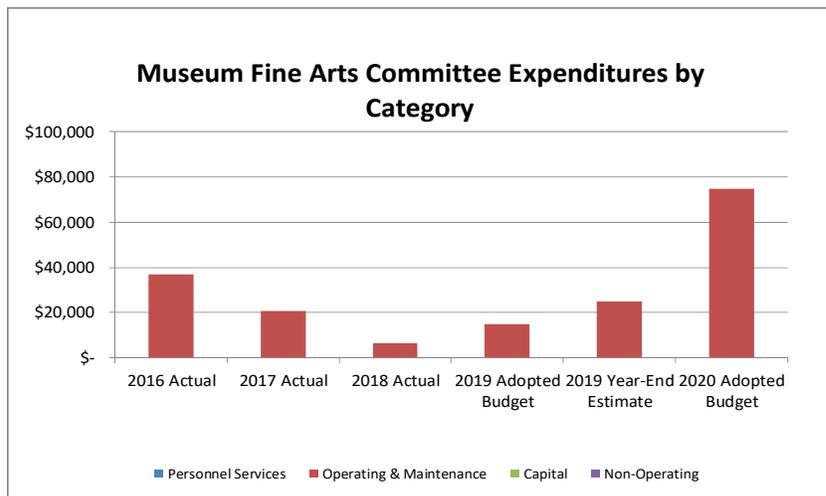
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-564-6010	Salary . Regular	86,987	50,477	61,589	52,220	70,350	54,690
01-564-6020	Salary . Overtime	5,515	1,115	2,436	3,000	3,260	3,000
01-564-6030	Social Security	5,741	3,154	3,683	3,420	4,420	3,580
01-564-6035	Medicare	1,343	738	861	800	1,040	840
01-564-6040	Worker's Comp. Ins.	3,506	2,356	2,789	2,290	2,310	2,400
01-564-6050	Medical	33,469	20,577	19,217	18,450	18,450	18,450
01-564-6051	Life	414	117	111	130	150	130
01-564-6052	Disability	503	156	147	170	190	170
01-564-6053	Dental	1,223	659	588	550	550	550
01-564-6054	Vision	228	123	114	120	110	110
01-564-6055	Short-Term Disability	69	29	27	30	30	30
01-564-6060	ICMA 401A . General Govern	5,939	3,123	3,490	3,660	3,730	3,230
01-564-6141	ICMA 457 Match 2%	788	27	-	-	-	-
01-564-6142	Retirement Health Savings	600	450	400	400	400	-
01-564-6150	Uniforms	213	-	104	150	150	150
01-564-6160	Unemployment Insurance	19	35	46	30	40	30
01-564-7115	Office Furniture	2,805	2,881	59	3,000	2,500	3,000
01-564-7220	Bldg Supplies Farm Sites	11,175	8,614	2,086	7,000	7,840	7,900
01-564-7311	Veterinary Services	2,987	2,784	4,385	3,500	3,900	3,900
01-564-7312	Feed	17,658	18,390	17,027	19,000	18,000	19,000
01-564-7313	Horseshoes & Tack	590	1,349	3,020	2,000	2,000	2,000
01-564-7314	Livestock Replacement	2,000	740	1,994	2,000	1,000	1,000
01-564-7525	Trash Collection	-	-	-	1,000	1,000	1,000
01-564-7580	Bldg. M & R Farm Sites	15,032	9,818	13,625	24,500	32,500	29,000
Total Museum - Farm Sites Expenditures		198,804	127,712	137,799	147,420	173,920	154,160



Museum – Fine Arts Committee

Expenditures by Line Item

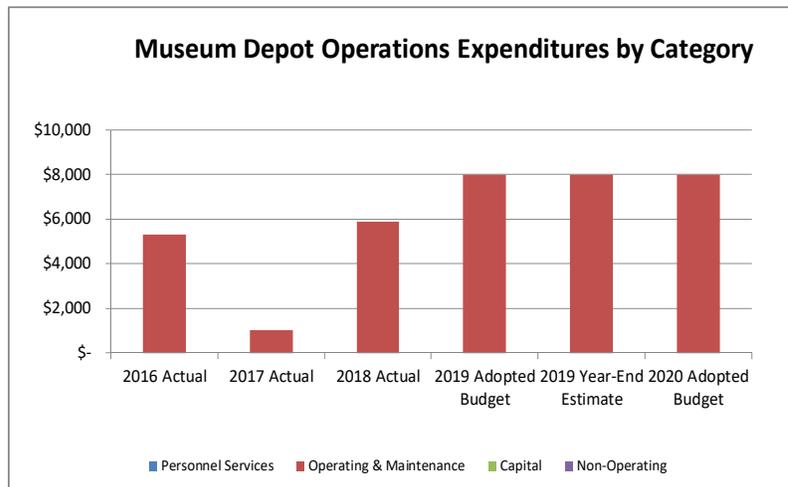
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-565-7461 1085 Fine Arts Committee	-	-	-	-	-	50,000
01-565-7461 1086 Fine Arts Conservation	36,909	20,522	6,325	15,000	25,000	25,000
<i>Total Museum - Fine Arts Committee Expenditures</i>	<i>36,909</i>	<i>20,522</i>	<i>6,325</i>	<i>15,000</i>	<i>25,000</i>	<i>75,000</i>



Museum – Depot Operations

Expenditures by Line Item

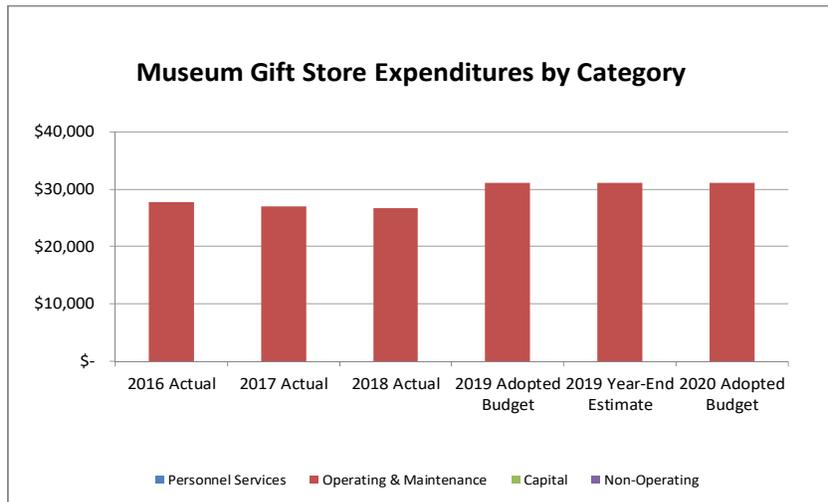
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-566-7461 Depot Operation	5,310	1,040	5,883	8,000	8,000	8,000
<i>Total Museum - Depot Operations Expenditures</i>	<i>5,310</i>	<i>1,040</i>	<i>5,883</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>



Museum – Gift Store

Expenditures by Line Item

<u>Account Number and Description</u>	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-567-7323 Museum Gift Store Purchase	25,309	24,359	23,561	28,000	28,000	28,000
01-567-7419 Bank Fees	2,458	2,632	3,055	3,100	3,100	3,100
<i>Total Museum - Gift Store Expenditures</i>	<i>27,767</i>	<i>26,991</i>	<i>26,616</i>	<i>31,100</i>	<i>31,100</i>	<i>31,100</i>



General Operations

Description of Department

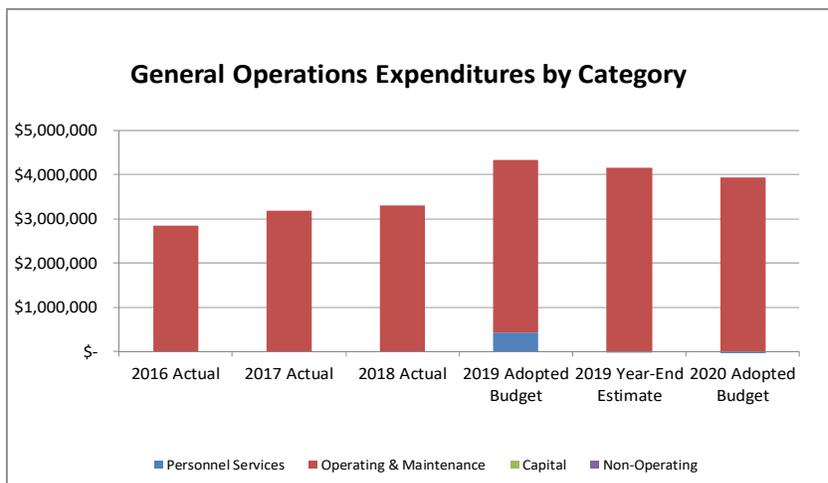
The General Operations Department accounts for charges that are not specifically allocated to any General Fund operating department.

Highlights of the 2020 Budget

- The City has estimated \$350,000 in vacancy savings, \$182,460 for high performer increases and \$40,000 for tuition reimbursement.
- Tax Incentive Agreements are anticipated to increase \$10,000 over the 2019 Budget due to increasing sales tax trends for the related establishment. This has no impact on the number of existing tax incentive agreements
- The Urban Renewal Authority (URA) Increment is anticipated to increase \$33,000 over the 2019 Budget based on current tax collection trends in the area.

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
01-600-6192 Salary & Benefits	-	-	-	420,990	(6,980)	(127,540)
01-600-7115 Non-Capital Equipment	-	-	69,861	-	-	-
01-600-7285 Dues & Memberships	74,686	69,250	67,765	78,000	78,000	78,000
01-600-7410 Collection Fee	37,055	47,911	56,107	58,240	58,240	47,590
01-600-7411 Co. Clerk . Veh Tax Collec	119,542	125,221	124,995	125,900	125,900	132,340
01-600-7430 Professional/Consulting Sv	30,819	30,386	44,036	61,000	97,970	50,000
01-600-7461 Senior Resident Tax Refund	105,962	113,219	113,307	118,800	118,800	125,000
01-600-7465 Tax Incentive Agreements	77,464	77,314	96,689	35,000	41,160	45,000
01-600-7466 URA Increment	154,498	50,758	73,896	75,000	102,960	108,000
01-600-7468 Community Support	-	-	20,000	-	-	-
01-600-7470 Telecommunications	296,353	298,799	300,952	396,400	548,660	446,400
01-600-7480 Postage	114,813	73,440	98,288	90,000	90,000	80,000
01-600-7510 Rentals	-	-	37,911	2,100	2,100	2,100
01-600-7520 Electricity & Gas	556,788	525,649	507,396	621,000	568,560	586,000
01-600-7525 Water & Sewer Charges	216,062	200,475	238,078	243,230	245,000	252,350
01-600-7530 Street Lighting	959,842	1,037,248	849,262	1,368,380	1,450,000	1,360,550
01-600-7540 Office Equipment Maint.	43	-	-	-	-	-
01-600-7610 Property & Liability Insur	100,000	500,000	580,000	600,000	600,000	600,000
01-600-7700 Other Charges	4,110	-	-	-	-	-
01-600-7721 Election	-	29,767	30,166	40,000	25,000	30,000
Total General Operations Expenditures	2,848,037	3,179,437	3,308,710	4,334,040	4,145,370	3,815,790



Interfund Transfers Out

Highlights of the 2020 Budget

Due to the approval of the South Metro Fire Rescue Authority inclusion by voters in November 2018, the City will transfer \$3,100,000 to the Capital Projects Reserve Account. In addition, \$50,000 will be transferred from the General Fund to the Geneva Village Fund.

Expenditures by Line Item

Account Number and Description	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-600-8534 Tr Out . Capital Proj. Fund	1,400,000	1,937,904	-	-	-	-
01-600-8534 Tr Out . Capital Projects Reserve Account	-	-	-	-	-	3,100,000
01-600-8544 Tr Out . S. Metro Comm Ctr	269,166	348,324	-	-	-	-
01-600-8545 Tr Out . Geneva Village	75,000	-	-	-	-	50,000
Total Interfund Transfers Out	1,744,166	2,286,228	-	-	-	3,150,000

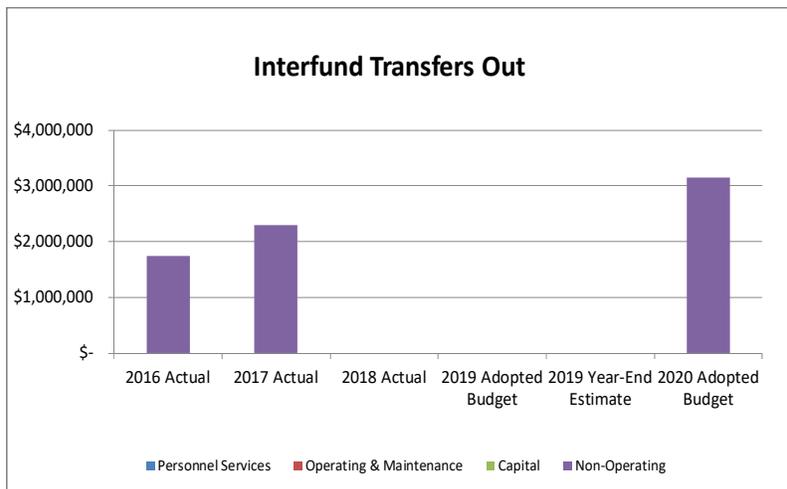




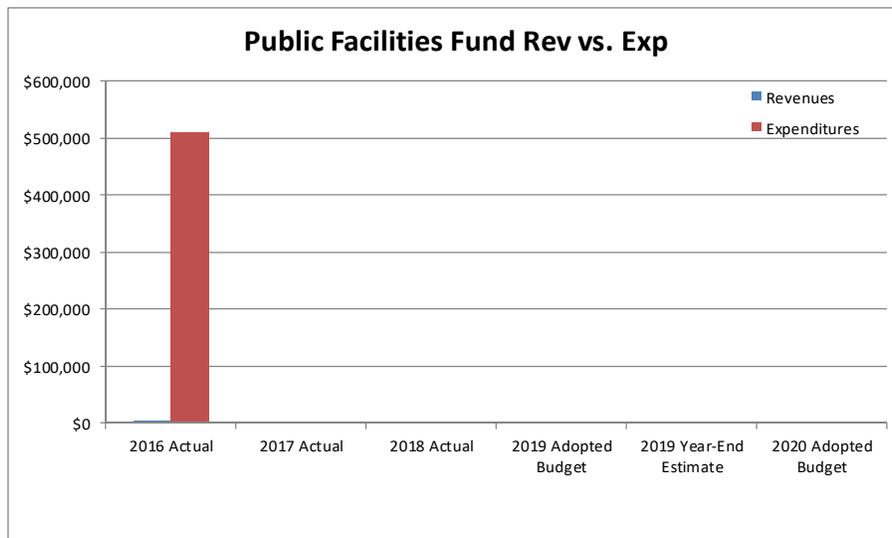
Photo by Claudia McAdam

Special Revenue Funds

Public Facilities Fund

**Public Facilities Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Investment earnings	\$ 4,167	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	4,167	-	-	-	-	-
Expenditures						
General government	246,919	-	-	-	-	-
Capital outlay	261,418	-	-	-	-	-
Total expenditures	508,337	-	-	-	-	-
Deficiency of Financial Sources under Financial Uses	(504,170)	-	-	-	-	-
Fund Balance, Beginning of Year	\$ 504,170	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Public Facilities Fund Budget Summary

Description of Fund

Revenues to the Public Facilities Fund are derived from fees paid by developers when land is subdivided in Littleton. As stipulated in the city code, these revenues must be used for the following purposes:

- To provide park and open space facilities; and
- To help defer the costs of the city’s facilities required to serve new development, such as storm sewers, traffic signals, fire equipment, etc.

Revenues – \$0

Revenues for this fund were derived from fees in lieu of land dedication from residential, commercial and industrial developers at the time a subdivision plat is approved for land development. In 2014, this fee was replaced by new impact fees which are accounted for in a separate fund.

Expenditures – \$0

Expenditures from this fund are for open space and other public facilities. In 2016, the City spent the remaining balance of this fund.

Revenues by Line Item

Account Number and Description	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
12-171-5700 Interest Earnings	4,167	-	-	-	-	-
Total Revenues	4,167	-	-	-	-	-

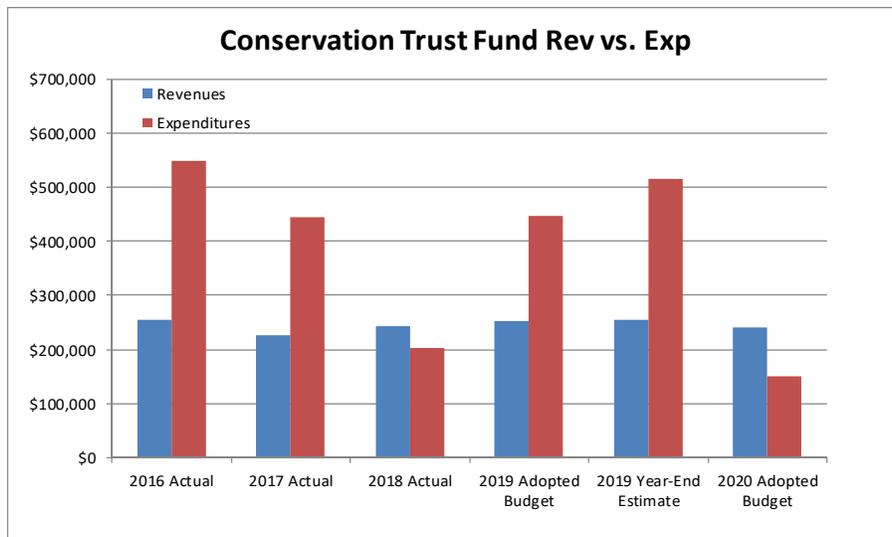
Expenditures by Line Item

Account Number and Description	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
12-171-7780 Refund Prior Year's Revenue	246,919	-	-	-	-	-
12-171-7820 Building Improvements	9,845	-	-	-	-	-
12-171-7890 Sidewalk Replacement Program	251,573	-	-	-	-	-
Total Expenditures	508,337	-	-	-	-	-

Conservation Trust Fund

**Conservation Trust Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Intergovernmental	\$ 247,497	\$ 221,189	\$ 237,905	\$ 250,000	\$ 250,000	\$ 240,000
Investment earnings	6,294	4,538	5,020	2,000	4,470	300
Total revenues	253,791	225,727	242,925	252,000	254,470	240,300
Expenditures						
Culture and recreation	538,977	236,007	203,129	150,000	150,000	150,000
Capital outlay	9,999	207,811	-	297,000	365,850	-
Total expenditures	548,976	443,818	203,129	447,000	515,850	150,000
Excess (deficiency) of financial sources over financial uses	(295,185)	(218,091)	39,796	(195,000)	(261,380)	90,300
Fund Balance, Beginning of Year	\$ 753,087	\$ 457,902	\$ 239,811	\$ 215,461	\$ 279,607	\$ 18,227
Fund Balance, End of Year	\$ 457,902	\$ 239,811	\$ 279,607	\$ 20,461	\$ 18,227	\$ 108,527



Conservation Trust Fund Budget Summary

Description of Fund

The Conservation Trust Fund was created to receive funds from the Colorado State Lottery. The use of those funds is limited specifically to the acquisition and development of parks, open space and recreation facilities.

Revenues – \$240,300

Revenues in this fund are from the State of Colorado lottery funds and interest earnings.

Expenditures – \$150,00

Funds appropriated are for parkland maintenance, South Platte Park operating costs and rent expenses for trail land.

Revenues by Line Item

Account Number and Description	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
14-171-5324 Lottery Funds	247,497	221,189	237,905	250,000	250,000	240,000
14-171-5700 Interest Earnings	6,294	4,538	5,020	2,000	4,470	300
Total Revenues	253,791	225,727	242,925	252,000	254,470	240,300

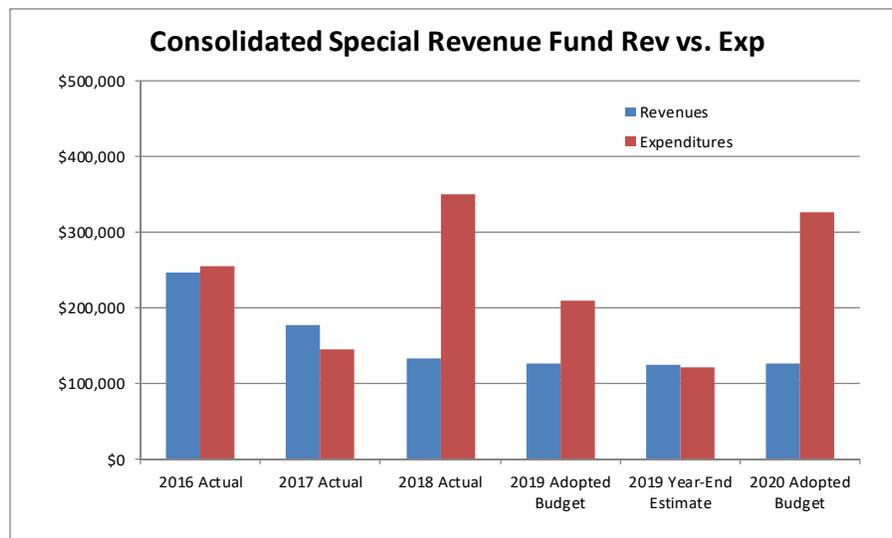
Expenditures by Line Item

Account Number and Description	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
14-400-6010 Parkland Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
14-400-7461 South Platte Park	30,000	50,000	50,000	50,000	50,000	29,700
14-400-7510 Rent	-	-	-	-	-	20,300
14-400-7580 Bldg & Property M & R	10,179	-	-	-	-	-
14-400-7743 Tree Planting Maintenance	(6,420)	-	-	-	-	-
14-400-7820 Library - Interior Painting	60,183	-	-	-	-	-
14-400-7820 Library - Interior Carpet	144,498	-	-	-	-	-
14-400-7820 Library - Restroom Floors	12,349	-	-	-	-	-
14-400-7820 Library Elevator Car/Controller Upgrade	91,889	-	-	-	-	-
14-400-7820 Library - Lighting Improvements	-	86,007	-	-	-	-
14-400-7820 Library Window Replacement - Efficiency	-	-	21,562	-	-	-
14-400-7820 Library Boiler Replacement	-	-	7,567	275,000	275,000	-
14-400-7820 Roof Replacement - Museum Hist Bldgs	-	-	-	-	68,850	-
14-400-7820 Museum Storage	9,999	-	-	-	-	-
14-400-7820 Museum Condensation Return Tank	-	-	-	22,000	22,000	-
14-400-7820 THAC Roof Access Ladder/Safety Rail	6,116	57,811	-	-	-	-
14-400-7860 Library - Office Furniture/Improvements	90,183	-	-	-	-	-
14-400-7860 Signage & Wayfinding - SPP & MCGT	-	150,000	-	-	-	-
14-400-7860 Traffic Signal Crosswalk Improvements	-	-	24,000	-	-	-
Total Expenditures	548,976	443,818	203,129	447,000	515,850	150,000

Consolidated Special Revenue Fund

**Consolidated Special Revenue Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Taxes	\$ 55,235	\$ 55,167	\$ 54,002	\$ 55,000	\$ 53,000	\$ 53,000
Intergovernmental	71,789	35,465	1,025	-	-	-
Charges for services	50	200	4,050	200	200	200
Fines and forfeitures	114,029	77,171	65,884	63,700	67,200	68,200
Investment earnings	2,921	3,959	6,710	2,030	2,450	2,450
Miscellaneous	2,906	4,414	1,930	4,500	1,500	1,500
Total revenues	246,930	176,376	133,601	125,430	124,350	125,350
Expenditures						
General government	18,230	20,997	20,056	27,800	15,000	43,390
Public safety	174,625	103,428	259,610	101,590	91,150	142,080
Culture and recreation	302	1,070	1,202	40,000	5,000	39,720
Capital outlay	61,049	19,597	69,101	40,000	10,000	100,000
Total expenditures	254,206	145,092	349,969	209,390	121,150	325,190
Excess (deficiency) of financial sources over financial uses	(7,276)	31,284	(216,368)	(83,960)	3,200	(199,840)
Fund Balance, Beginning of Year	\$ 394,906	\$ 387,630	\$ 418,914	\$ 132,404	\$ 202,546	\$ 205,746
Fund Balance, End of Year	\$ 387,630	\$ 418,914	\$ 202,546	\$ 48,444	\$ 205,746	\$ 5,906



Consolidated Special Revenue Fund Budget Summary

Description of Fund

There are currently eight active subfunds and two inactive subfunds (Wildland Fires and Dive Fees) in the Consolidated Special Revenues Fund. Revenues are restricted to use for the specified program.

Revenues – \$125,350

There are three major programs in this fund which represent 98% of the revenues in this fund:

- PEG Fees of \$0.50 per subscriber per month are collected from cable subscribers to be used for equipment related to cable television,
- Defensive Driving fees are assessed on certain municipal court cases providing funding for the defensive driving classes provided to defendants through the court, and
- Littleton Victim's Assistance fees from tickets via the court system to be used for assistance to victims in the Littleton area.

Expenditures – \$325,190

Expenditures related to the three programs listed above represent approximately 81% of the expenditures in this fund.

Revenue Summary

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
PEG Fees	55,607	55,845	55,511	55,400	53,500	53,500
Defensive Driving Program	8,198	9,704	9,156	9,000	8,200	8,200
M. Stein	131	229	432	250	300	300
Drug Destruction	90	255	146	270	300	300
Wildland Fires	73,040	37,001	3,397	-	-	-
Littleton Fine Arts Committee	3,135	3,097	778	3,200	300	300
Stern-Elder	1,570	1,604	1,706	1,600	1,700	1,700
Littleton Victim's Assistance	60,010	55,715	58,315	55,710	60,050	61,050
Dive Fees	(1,487)	98	4,160	-	-	-
South Metro Drug Task Force	46,636	12,828	-	-	-	-
<i>Total Consol Special Revenue Fund Revenues</i>	<i>246,930</i>	<i>176,376</i>	<i>133,601</i>	<i>125,430</i>	<i>124,350</i>	<i>125,350</i>

Expenditure Summary

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
PEG Fees	62,861	27,788	89,157	55,000	25,000	126,950
Defensive Driving Program	1,826	29,971	21,702	35,270	30,250	62,210
M. Stein	-	-	-	20,000	-	21,610
Drug Destruction	471	-	-	5,800	-	6,550
Wildland Fires	74,078	30,320	183,321	-	-	-
Littleton Fine Arts Committee	302	1,070	1,202	20,000	5,000	18,110
Stern-Elder	-	-	-	12,800	-	16,440
Littleton Victim's Assistance	68,689	43,137	40,333	60,520	60,900	73,320
Dive Fees	9,896	-	14,254	-	-	-
South Metro Drug Task Force	36,083	12,806	-	-	-	-
<i>Total Consol Special Revenue Fund Expenditures</i>	<i>254,206</i>	<i>145,092</i>	<i>349,969</i>	<i>209,390</i>	<i>121,150</i>	<i>325,190</i>

Consolidated Special Revenue Fund

PEG Fees Line Item Detail (Project 1240)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-130-5500 PEG Fees	55,235	55,167	54,002	55,000	53,000	53,000
15-130-5700 Interest Earnings	372	678	1,509	400	500	500
Total PEG Fees Revenues	55,607	55,845	55,511	55,400	53,500	53,500
15-130-7300 Repair & Maintenance	17,759	20,997	20,056	15,000	15,000	26,950
15-130-7860 Video Equipment	45,102	6,791	69,101	40,000	10,000	100,000
Total PEG Fees Expenditures	62,861	27,788	89,157	55,000	25,000	126,950

Defensive Driving Program Line Item Detail (Project 1056)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-200-5700 Interest Earnings	775	1,031	1,376	1,000	1,000	1,000
15-200-5800 Rev Defensive Driving	7,423	8,673	7,780	8,000	7,200	7,200
Total Defensive Driving Revenues	8,198	9,704	9,156	9,000	8,200	8,200
15-200-6010 Salary . Regular	1,121	29,199	21,392	20,000	20,000	35,000
15-200-6035 Medicare	-	442	310	250	250	1,000
15-200-6160 Unemployment Insurance	-	30	-	20	-	-
15-200-7300 Supplies Other Special	705	-	-	15,000	10,000	26,210
15-200-7700 Other Charges	-	300	-	-	-	-
Total Defensive Driving Expenditures	1,826	29,971	21,702	35,270	30,250	62,210

M. Stein Line Item Detail (Project 1131)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-600-5700 Interest Earnings	131	229	432	250	300	300
Total M. Stein Revenues	131	229	432	250	300	300
15-600-7700 Other Charges	-	-	-	20,000	-	21,610
Total M. Stein Expenditures	-	-	-	20,000	-	21,610

Drug Destruction Line Item Detail (Project 1286)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-173-5520 Drug Destruction	50	200	50	200	200	200
15-173-5700 Interest Earnings	40	55	96	70	100	100
Total Drug Destruction Revenues	90	255	146	270	300	300
15-173-7704 Drug Destruction	471	-	-	5,800	-	6,550
Total Drug Destruction Expenditures	471	-	-	5,800	-	6,550

Consolidated Special Revenue Fund (continued)

Wildland Fires Line Item Detail (Project 1237)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-227-5700 Interest Earnings	1,251	1,536	2,372	-	-	-
15-227-5800 Rev Wildland Fires	71,789	35,465	1,025	-	-	-
Total Wildland Fires Revenues	73,040	37,001	3,397	-	-	-
15-227-6010 Salary . Regular	8,542	2,378	-	-	-	-
15-227-6020 Salary.Overtime	47,536	17,072	-	-	-	-
15-227-6035 Medicare	628	237	-	-	-	-
15-227-6040 Workers Comp	1,867	565	-	-	-	-
15-227-6050 Medical	6,097	2,128	-	-	-	-
15-227-6052 Disability	800	307	-	-	-	-
15-227-6053 Dental	273	99	-	-	-	-
15-227-6054 Vision	47	18	-	-	-	-
15-227-6055 Short-Term Disability	16	4	-	-	-	-
15-227-6141 ICMA 457 Match	675	226	-	-	-	-
15-227-6142 RHS	193	50	-	-	-	-
15-227-6190 Fire Retirement	3,423	1,227	-	-	-	-
15-227-7300 Wildland Fires	3,981	6,009	183,321	-	-	-
Total Wildland Fires Expenditures	74,078	30,320	183,321	-	-	-

Littleton Fine Arts Committee Line Item Detail (Project 1247)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-565-5700 Interest Earnings	129	183	348	200	300	300
15-565-5800 Rev LFAC Events	3,006	2,914	430	3,000	-	-
Total Littleton Fine Arts Committee Rev	3,135	3,097	778	3,200	300	300
15-565-7419 Bank Fees	-	-	87	-	-	-
15-565-7700 Other Charges	302	1,070	1,115	20,000	5,000	18,110
Total Littleton Fine Arts Committee Expend	302	1,070	1,202	20,000	5,000	18,110

Stern-Elder Line Item Detail (Project 1206)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-300-5700 Interest Earnings	70	104	206	100	200	200
15-300-5800 Rev - Stern-Elder	1,500	1,500	1,500	1,500	1,500	1,500
Total Stern-Elder Revenues	1,570	1,604	1,706	1,600	1,700	1,700
15-300-7700 Other Charges	-	-	-	12,800	-	16,440
Total Stern-Elder Expenditures	-	-	-	12,800	-	16,440

Consolidated Special Revenue Fund (continued)

Littleton Victims Assistance Line Item Detail (Project 1129)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-200-5700 Interest Earnings	9	14	211	10	50	50
15-200-5800 Rev . Littleton VALE	60,001	55,701	58,104	55,700	60,000	61,000
Total Littleton VALE Revenues	60,010	55,715	58,315	55,710	60,050	61,050
15-200-6010 Salary . Regular	49,570	27,260	28,824	43,720	43,720	43,340
15-200-6020 Salary . Overtime	213	1,107	645	-	410	-
15-200-6030 Social Security	3,135	2,284	1,790	2,740	2,740	2,690
15-200-6035 Medicare	733	534	419	640	640	630
15-200-6040 Worker's Comp Ins.	1,351	1,867	849	1,340	1,340	1,350
15-200-6050 Medical	5,703	3,840	2,971	4,260	4,260	4,230
15-200-6051 Life	247	77	64	100	100	100
15-200-6052 Disability	300	102	85	140	140	130
15-200-6053 Dental	447	306	236	330	330	330
15-200-6054 Vision	88	57	45	70	70	70
15-200-6055 Short-Term Disability	26	13	11	20	20	20
15-200-6060 ICMA 401A Gen Gov	3,356	2,252	1,921	3,030	3,030	2,560
15-200-6141 ICMA 457 Match 2%	1,009	632	548	870	870	870
15-200-6142 RHS	225	230	140	240	200	-
15-200-6143 Service Awards	-	360	-	-	-	-
15-200-6160 Unemployment Ins	11	16	9	20	30	30
15-200-7700 Victim Reimbursement	2,275	2,200	1,776	3,000	3,000	16,970
Total Littleton VALE Expenditures	68,689	43,137	40,333	60,520	60,900	73,320

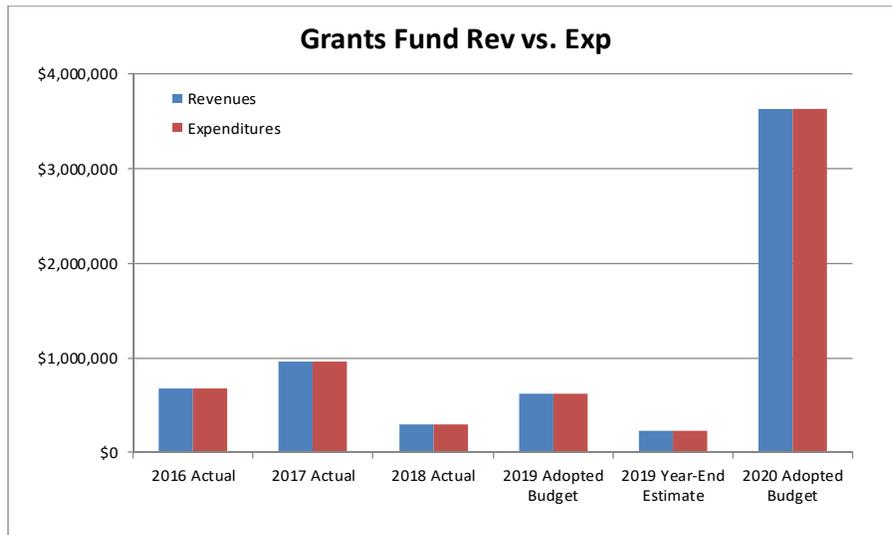
Dive Fees Line Item Detail (Project 1058)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-171-5500 Dive Fees	(1,600)	-	4,000	-	-	-
15-171-5700 Interest Earnings	113	98	160	-	-	-
Total Dive Revenues	(1,487)	98	4,160	-	-	-
15-171-7300 Dive Equipment	25	-	14,254	-	-	-
15-171-7860 Capital - Other Equipment	9,871	-	-	-	-	-
Total Dive Expenditures	9,896	-	14,254	-	-	-

South Metro Drug Task Force Line Item Detail (Project 1236)						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
15-200-5700 Interest Earnings	31	31	-	-	-	-
15-200-5800 SMDTF - Arapohoe County	46,605	12,797	-	-	-	-
Total SMDTF Revenues	46,636	12,828	-	-	-	-
15-200-7115 Non-Capital Equipment	30,007	-	-	-	-	-
15-200-7860 Other Equipment	6,076	12,806	-	-	-	-
Total SMDTF Expenditures	36,083	12,806	-	-	-	-

Grants Fund

**Grants Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Intergovernmental	\$ 650,882	\$ 948,041	\$ 285,523	\$ 619,750	\$ 224,750	\$ 3,633,170
Charges for services	18,493	15,585	8,615	-	-	-
Total revenues	669,375	963,626	294,138	619,750	224,750	3,633,170
Expenditures						
General government	93,632	2,455	327	-	-	-
Public safety	42,103	54,534	39,596	90,000	90,000	100,000
Highways and streets	-	-	6,006	-	5,000	-
Culture and recreation	189,345	182,332	133,459	15,000	15,000	142,410
Capital outlay	344,295	724,305	114,750	514,750	114,750	3,390,760
Total expenditures	669,375	963,626	294,138	619,750	224,750	3,633,170
Excess of financial sources over financial uses	-	-	-	-	-	-
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Grants Fund Budget Summary

Description of Fund

Revenues include grants from federal, state and local agencies for specific programs.

Revenues – \$3,633,170

Revenues in this fund are for Federal, State and local grants. The City anticipates receiving multiple law enforcement grants, a CDBG Grant, and multiple grants for traffic improvements.

Expenditures – \$3,633,170

Expenditures are directly related to the revenues received.

Revenues by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
16-172-5310	FTA Buses - Federal Grant	88,000	-	-	-	-	-
16-174-5330	Walk & Wheel - Kaiser	13,630	-	-	-	-	-
16-174-5330	UMOVE - Kaiser	-	345	-	-	-	-
16-174-5330	Tri-County Health Dept Grant	-	-	327	-	-	-
16-201-5330	Internet Crimes Against Children	3,031	-	-	15,000	15,000	15,000
16-203-5310	US Dept of Justice . Vests	-	-	-	12,000	12,000	12,000
16-203-5310	Click It Or Ticket	1,837	2,500	-	3,000	3,000	3,000
16-203-5310	LEAF	8,163	5,391	-	15,000	10,000	15,000
16-203-5310	HVE	9,858	8,726	6,423	15,000	10,000	15,000
16-203-5310	POST	4,539	22,288	15,500	10,000	20,000	20,000
16-204-5310	Fed Grant - Rocky Mtn Forensic Lab	14,675	15,629	17,673	20,000	20,000	20,000
16-300-5310	CDBG Grant	122,816	119,010	114,750	114,750	114,750	114,750
16-302-5330	County Line & Broadway	540	605,295	6,006	-	-	-
16-302-5330	Federal & Berry	-	-	-	-	-	119,610
16-302-5310	Federal Grants - Streets	-	-	-	-	-	2,750,000
16-302-5310	Rio Grande Bridge	-	-	-	400,000	-	406,400
16-302-5330	Domino's Paving for Pizza	-	-	-	-	5,000	-
16-303-5330	Xcel Options Grant	-	-	6,000	-	-	-
16-303-5330	Lee Gulch Overlook	113,097	-	-	-	-	-
16-303-5330	Murray Nature Discovery Area	19,842	-	-	-	-	-
16-320-5330	DRCOG Light Rail Station Study	68,002	2,110	-	-	-	-
16-322-5310	Louthan Historic	12,000	-	-	-	-	-
16-520-5320	Early Childhood Literacy	12,785	12,449	12,332	-	-	-
16-520-5330	Career Online High School	-	27,375	-	-	-	-
16-522-5310	Colorado Immigrant Rights Coalition	-	10,000	-	-	-	-
16-522-5310	Littleton Immigrant Integration	-	4,942	15,401	15,000	-	-
16-522-5310	American Dream	-	5,000	-	-	-	-
16-522-5310	USCIS	123,563	106,981	88,111	-	-	125,000
16-522-5510	Fees	18,493	15,585	8,615	-	-	-
16-522-5310	FINRA	34,504	-	-	-	-	-
16-522-5330	Local Grants - ESL Classes	-	-	3,000	-	15,000	17,410
Total Revenues		669,375	963,626	294,138	619,750	224,750	3,633,170

Grants Fund

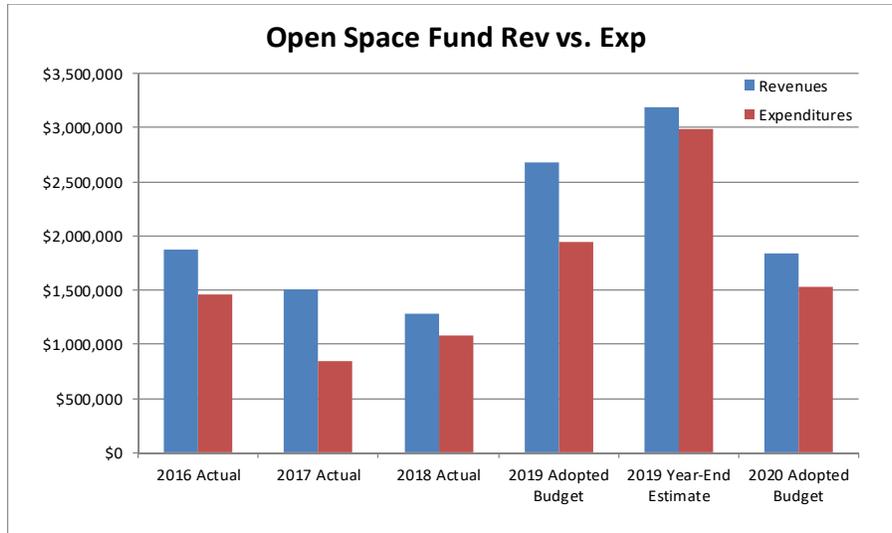
Expenditures by Line Item

Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
16-172-7850	FTA Buses - Vehicles	88,000	-	-	-	-	-
16-174-7115	Walk & Wheel - Kaiser	13,630	-	-	-	-	-
16-174-7115	UMOVE - Kaiser	-	345	-	-	-	-
16-174-7115	Tri-County Health Dept Grant	-	-	327	-	-	-
16-201-6020	Salary - ICAC	3,031	-	-	15,000	15,000	15,000
16-201-7700	POST Grant Pass Thru	175	-	-	-	-	-
16-203-6020	Overtime - Click it or Ticket	1,837	2,500	-	3,000	3,000	3,000
16-203-6020	Overtime - LEAF	8,163	5,391	-	15,000	10,000	15,000
16-203-6020	Overtime - HVE	9,858	8,726	6,423	15,000	10,000	15,000
16-203-7300	Vest Grant - Supplies	1,341	-	-	12,000	12,000	12,000
16-203-7300	Supplies (POST)	3,023	22,288	15,500	10,000	20,000	20,000
16-204-6020	Overtime - Rocky Mtn Forensic Lab	14,675	15,629	17,673	20,000	20,000	20,000
16-300-7890	CDBG Grant	122,816	119,010	114,750	114,750	114,750	114,750
16-302-7890	County Line & Broadway	540	605,295	6,006	-	-	-
16-302-7890	Federal & Berry Intersection	-	-	-	-	-	119,610
16-302-7890	S Platte Canyon/Bowles & SPC/Mineral	-	-	-	-	-	1,750,000
16-302-7170	Domino's Paving for Pizza	-	-	-	-	5,000	-
16-302-7890	TIP - Santa Fe & Mineral	-	-	-	-	-	1,000,000
16-302-7895	Rio Grande Bridge	-	-	-	400,000	-	406,400
16-303-7300	Xcel Options Grant	-	-	6,000	-	-	-
16-303-7890	Lee Gulch Overlook	113,097	-	-	-	-	-
16-303-7890	Murray Nature Discovery Area	19,842	-	-	-	-	-
16-320-7430	DRCOG Light Rail Station Study	68,002	2,110	-	-	-	-
16-322-7430	Louthan Historic	12,000	-	-	-	-	-
16-520-7281	State Library - Collection Materials	12,785	12,449	12,332	-	-	-
16-520-7430	Career Online High School Services	-	27,375	-	-	-	-
16-522-6010	Salary - Colorado Immigrant Rights Coalition	-	10,000	-	-	-	-
16-522-6010	Salary - Littleton Immigrant Resource Center	-	4,942	8,073	13,900	13,900	12,270
16-522-6010	Salary - American Dream	-	5,000	-	-	-	-
16-522-6010	Salary - USCIS	67,861	76,558	57,931	-	-	125,000
16-522-6010	Salary - Vernon	-	-	2,012	-	-	-
16-522-6030	Social Security	6,399	4,622	4,359	860	860	760
16-522-6035	Medicare	1,497	1,081	1,020	200	200	180
16-522-6040	Workers Comp	155	115	95	20	20	20
16-522-6050	Medical	27,267	12,299	14,040	-	-	2,560
16-522-6051	Life	439	170	148	-	-	30
16-522-6052	Disability	473	226	197	-	-	40
16-522-6053	Dental	1,223	753	855	-	-	550
16-522-6054	Vision	188	140	168	-	-	120
16-522-6055	Short-Term Disability	83	47	44	-	-	10
16-522-6060	ICMA 401A General Govt	5,571	5,193	4,034	-	-	-
16-522-6140	ICMA Deferred Comp	-	-	303	-	-	860
16-522-6141	ICMA 457 Match 2%	329	722	1,285	-	-	-
16-522-6142	RHS	600	650	600	-	-	-
16-522-6160	Unemployment Insurance	35	68	73	20	20	10
16-522-7110	Office Supplies	805	-	17	-	-	-
16-522-7115	Non-Capital Equipment	-	-	1,631	-	-	-
16-522-7281	Collection Materials	429	-	359	-	-	-
16-522-7300	Supplies Other Special	165	4,559	4,756	-	-	-
16-522-7360	Software Maintenance	1,628	276	-	-	-	-
16-522-7420	Business Meetings	-	5,527	473	-	-	-
16-522-7430	Professional / Consulting Svcs	20,527	6,090	8,747	-	-	-
16-522-7450	Learning & Education	3,027	700	2,082	-	-	-
16-522-7480	Postage	3,355	2,770	1,825	-	-	-
16-522-6010	FINRA - Salary . Regular	34,504	-	-	-	-	-
Total Expenditures		669,375	963,626	294,138	619,750	224,750	3,633,170

Open Space Fund

**Open Space Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Intergovernmental	\$ 1,841,623	\$ 1,476,354	\$ 1,222,097	\$ 2,637,000	\$ 3,145,200	\$ 1,784,860
Investment earnings	13,188	21,674	47,672	30,000	40,000	43,000
Miscellaneous	13,641	7,129	7,343	7,500	7,560	7,790
Total revenues	1,868,452	1,505,157	1,277,112	2,674,500	3,192,760	1,835,650
Expenditures						
Culture and recreation	799,913	329,791	407,651	703,000	1,366,510	332,350
Capital outlay	663,670	519,006	668,033	1,243,940	1,626,180	1,203,500
Total expenditures	1,463,583	848,797	1,075,684	1,946,940	2,992,690	1,535,850
Excess (deficiency) of financial sources over financial uses	404,869	656,360	201,428	727,560	200,070	299,800
Fund Balance, Beginning of Year	\$ 1,281,952	\$ 1,686,821	\$ 2,343,181	\$ 1,968,880	\$ 2,544,609	\$ 2,744,679
Fund Balance, End of Year	\$ 1,686,821	\$ 2,343,181	\$ 2,544,609	\$ 2,696,440	\$ 2,744,679	\$ 3,044,479



Open Space Fund Budget Summary

Description of Fund

The Open Space Fund was created in 2005 to account for the revenues from Jefferson County and Arapahoe County for Open Space Tax. The Arapahoe County Open Space tax was originally approved by voters in 2003 as a sales and use tax of one quarter of one percent (0.25%). The tax is currently scheduled to sunset December 31, 2023 which is a ten-year extension from the original expiration date. The Jefferson County Open Space tax was approved by voters in 1972 as a sales and use tax of one half of one percent (0.50%). The tax does not have an expiration date. Expenditures in this fund are restricted for the purchase, development and maintenance of open space, outdoor recreation facilities and historic sites.

Revenues – \$1,835,650

The majority of revenues for this fund are from Arapahoe and Jefferson County Open Space taxes.

Expenditures – \$1,535,850

The city will be participating in several projects in 2020 including playground and facilities renovations at both Hamlet Park and Writer's Vista Park as well as continued work on improvements at Reynolds Landing. Design work for future park improvements will also begin for Ida Park, Berry Park and Southbridge Park. Additional projects may arise during the year that may be considered by the city council.

Revenues by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
19-411-5330 Local Contribution	40,711	-	-	-	-	-
19-411-5331 Arapahoe County Open Space (ACOS)	995,256	1,030,414	1,128,976	1,200,000	1,176,220	1,200,000
19-411-5332 ACOS Grants	715,244	357,000	-	-	-	-
19-411-5332 ACOS Grant - Field Elem	-	-	-	-	287,950	-
19-411-5332 ACOS Grant - Reynolds Landing Phase II	-	-	-	90,000	90,000	90,000
19-411-5332 ACOS Grant - Jackass Gulch Phase II	-	-	-	54,000	-	-
19-411-5332 ACOS Grant - Bowles Grove	-	-	-	300,000	300,000	-
19-411-5332 ACOS Grant - Hudson Gardens	-	-	-	400,000	400,000	-
19-411-5332 ACOS Grant - Harlow Park	-	-	-	500,000	500,000	-
19-411-5332 ACOS Grant - Writer's Vista	-	-	-	-	-	400,000
19-411-5332 ACOS Grant - Options Playground	-	-	-	-	298,030	-
19-411-5700 Interest Earnings - Arap	12,235	21,456	46,836	29,000	39,000	42,000
19-411-5714 Rental Income	13,641	7,129	7,343	7,500	7,560	7,790
19-412-5331 Jefferson County Open Space	90,413	88,940	93,121	93,000	93,000	94,860
19-412-5700 Interest Earnings - Jeff	952	218	836	1,000	1,000	1,000
Total Revenues	1,868,452	1,505,157	1,277,112	2,674,500	3,192,760	1,835,650

Open Space Fund

Expenditures by Line Item

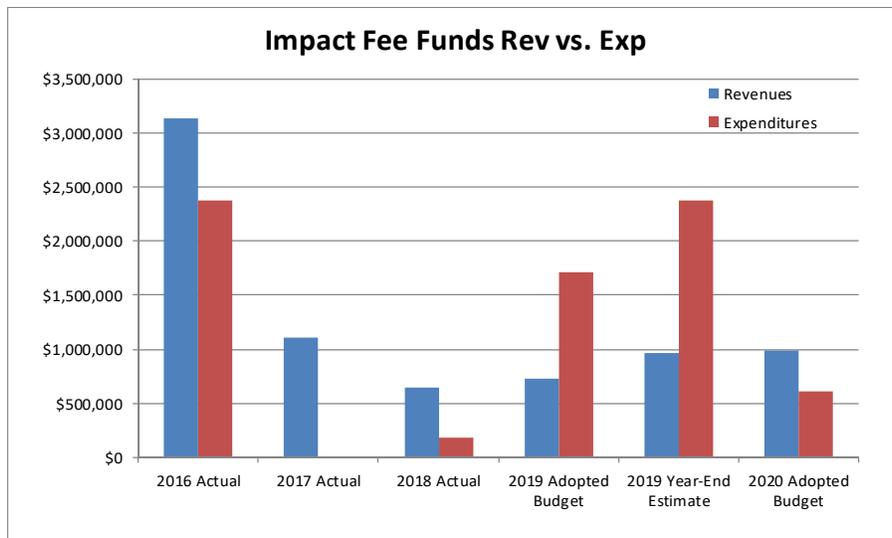
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
19-411-7115 Hudson Gardens	-	-	-	400,000	400,000	-
19-411-7430 Professional/Consulting	-	550	-	-	-	-
19-411-7430 Centennial Academy Playground	148,587	-	-	-	-	-
19-411-7430 Runyon Elementary Playground	-	332,000	-	-	-	-
19-411-7430 Field Elementary Playground	-	-	-	-	337,950	-
19-411-7430 Options Playground	-	-	-	-	348,030	-
19-411-7430 Parks & Rec Master Plan	35,037	-	18,298	-	12,530	-
19-411-7430 Highline Canal Conservancy	15,000	-	-	-	-	-
19-411-7430 Stream Gauge Maintenance	27	329	-	-	-	-
19-411-7430 Littleton Boat Chute	16,638	9,991	-	-	-	-
19-411-7430 Chatfield Water Rights	-	-	75,000	-	-	-
19-411-7461 South Platte Park Operations	9,032	23,547	185,230	165,290	135,290	217,350
19-411-7510 Rent	18,025	18,566	19,123	19,710	19,710	-
19-411-7835 Lee Gulch Trail Overlook	10,091	-	-	-	-	-
19-411-7835 Murray Property (Creekside Experience)	13,507	-	-	-	-	-
19-411-7835 South Platte River Improvements	500,000	-	-	-	30,000	-
19-411-7835 Ketring Lake Well	421,507	4,387	-	-	-	-
19-411-7835 Riverside Downs	5,378	-	-	-	-	-
19-411-7835 Reynolds Landing	122,614	-	-	100,000	100,000	200,000
19-411-7835 Little's Creek Playground and Trail	2,725	172,275	(4,287)	-	-	-
19-411-7835 Charley Emley Park Renovations	2,750	53,843	93,407	-	-	-
19-411-7835 Mary Carter Greenway Sign Update	-	31,673	-	-	-	-
19-411-7835 Sterne Park	2,900	10,820	80,030	-	-	-
19-411-7835 Highline Canal - Bannock St Bridge	48,250	37,500	-	-	-	-
19-411-7835 Capital Projects - SSPR	7,515	39,659	55,316	33,940	49,360	181,500
19-411-7835 Progress Park	-	-	53,177	-	396,820	-
19-411-7835 Promise Park Playground	-	1,868	117,771	-	-	-
19-411-7835 Elati Park Playground	-	1,970	105,798	-	-	-
19-411-7835 Bowles Grove Ball Field Renovation	-	4,819	120,181	300,000	300,000	-
19-411-7835 Planning and Design for 2019 Projects	-	-	46,640	-	-	-
19-411-7835 Jackass Gulch Phase II	-	-	-	60,000	-	-
19-411-7835 Hamlet Park Playground	-	-	-	-	-	250,000
19-411-7835 Harlow Park Tennis	-	-	-	750,000	750,000	-
19-411-7835 Writer's Vista Restroom and Shelter	-	-	-	-	-	500,000
19-411-7835 Berry Park	-	-	-	-	-	10,000
19-411-7835 Ida Park Playground	-	-	-	-	-	7,000
19-411-7835 Southbridge Park Ball Field, Playground	-	-	-	-	-	40,000
19-411-7835 Major Trail Wayfinding	-	-	-	-	-	15,000
19-412-7461 South Platte Park Operations	84,000	85,000	90,000	93,000	93,000	95,000
19-412-7461 Highline Canal Conservancy	-	20,000	20,000	25,000	20,000	20,000
Total Expenditures	1,463,583	848,797	1,075,684	1,946,940	2,992,690	1,535,850

Impact Fee Funds

**Impact Fee Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Charges for services	\$ 3,119,160	\$ 1,085,250	\$ 590,218	\$ 696,500	\$ 912,170	\$ 959,900
Investment earnings	17,018	24,695	52,323	35,200	52,790	32,520
Total Revenues	3,136,178	1,109,945	642,541	731,700	964,960	992,420
Expenditures						
General government	-	-	14,699	-	41,125	8,000
Public safety	420	2,475	570	-	1,376	8,000
Highways and streets	6,970	-	-	-	328,418	8,000
Culture and recreation	-	-	-	-	-	16,000
Capital outlay	2,373,162	-	165,051	1,710,000	2,010,000	570,000
Total expenditures	2,380,552	2,475	180,320	1,710,000	2,380,919	610,000
Other Financing Sources						
Transfers Out	-	-	-	-	(34,355)	-
Excess (deficiency) of financial sources over financial uses	755,626	1,107,470	462,221	(978,300)	(1,450,314)	382,420
Fund Balance, Beginning of Year	\$ 1,157,106	\$ 1,912,732	\$ 3,020,202	\$ 3,364,558	\$ 3,482,423	\$ 2,032,109
Fund Balance, End of Year	\$ 1,912,732	\$ 3,020,202	\$ 3,482,423	\$ 2,386,258	\$ 2,032,109	\$ 2,414,529

* Interfund Loan Payable balances were \$1,004 on 12/31/18 and were paid in full January 2019.



Impact Fee Funds Budget Summary

Description of Fund

In August 2013 the City Council repealed the existing public facilities fee (Public Facilities Fund) and replaced it with six capital impact fees. Funds are received from developers of new growth within the City based on impact fee formulas. Funding is legally restricted to provide for capital improvements related to new growth.

The Impact Fee Funds consist of six separate funds that are appropriated as a whole.

- ◆ Police Impact Fees
- ◆ Museum Impact Fees
- ◆ Fire Impact Fees (discontinued in 2019)
- ◆ Library Impact Fees
- ◆ Facilities Impact Fees
- ◆ Transportation Impact Fees

Revenues – \$992,420

Revenues for this fund are projected based on development projects currently in progress or which are anticipated to be proposed in 2020.

Expenditures – \$610,000

Anticipated 2020 projects include \$320,000 matching funds for grant projects at County Line as well as the intersection at Santa Fe and Mineral; \$250,000 for improvements to the library and \$40,000 for an impact fee study.

Revenue Summary

Impact Fee Funds	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Police Impact Fees	268,080	92,605	52,029	68,370	66,430	78,740
Museum Impact Fees	366,608	79,304	43,721	68,290	91,080	107,790
Fire Impact Fees	380,342	130,040	70,432	-	35,360	-
Library Impact Fees	385,046	82,464	44,364	69,500	88,910	94,700
Facilities Impact Fees	1,302,876	455,372	266,453	344,470	345,450	373,750
Transportation Impact Fees	433,226	270,160	165,542	181,070	337,730	337,440
Total Impact Fee Fund Revenues	3,136,178	1,109,945	642,541	731,700	964,960	992,420

Expenditure Summary

Impact Fee Funds	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Police Impact Fees	290,000	-	165,051	-	1,375	8,000
Museum Impact Fees	-	-	-	-	1,375	8,000
Fire Impact Fees	666,420	1,890	570	-	34,356	-
Library Impact Fees	-	-	-	110,000	411,375	258,000
Facilities Impact Fees	832,000	-	14,699	1,600,000	1,638,375	8,000
Transportation Impact Fees	592,132	585	-	-	328,418	328,000
Total Impact Fee Fund Expenditures	2,380,552	2,475	180,320	1,710,000	2,415,274	610,000

Impact Fee Funds

		Police Impact Fees					
		2016	2017	2018	2019	2019	2020
Account Number and Description		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
20-171-5340	Impact Fees	267,185	91,390	49,494	66,870	65,240	76,510
20-171-5700	Interest Earnings	895	1,215	2,535	1,500	1,190	2,230
Total Police Impact Fee Revenues		268,080	92,605	52,029	68,370	66,430	78,740
20-171-7430	Professional & Consulting	-	-	-	-	1,375	8,000
20-171-7820	Fire Station	290,000	-	-	-	-	-
20-171-7850	Police Vehicles	-	-	165,051	-	-	-
Total Police Impact Fee Expenditures		290,000	-	165,051	-	1,375	8,000

		Museum Impact Fees					
		2016	2017	2018	2019	2019	2020
Account Number and Description		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
21-171-5340	Impact Fees	364,620	73,645	32,960	61,290	79,850	95,120
21-171-5700	Interest Earnings	1,988	5,659	10,761	7,000	11,230	12,670
Total Museum Impact Fee Revenues		366,608	79,304	43,721	68,290	91,080	107,790
21-171-7430	Professional & Consulting	-	-	-	-	1,375	8,000
Total Museum Impact Fee Expenditures		-	-	-	-	1,375	8,000

		Fire Impact Fees					
		2016	2017	2018	2019	2019	2020
Account Number and Description		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
22-171-5340	Impact Fees	379,365	129,721	70,248	-	34,820	-
22-171-5700	Interest Earnings	977	319	184	-	540	-
Total Fire Impact Fee Revenues		380,342	130,040	70,432	-	35,360	-
22-171-7820	Fire Station	666,000	-	-	-	-	-
22-171-7926	Interfund Loan Interest	420	1,890	570	-	1	-
22-171-8534	Transfer to Capital Projects	-	-	-	-	34,355	-
Total Fire Impact Fee Expenditures		666,420	1,890	570	-	34,356	-

Impact Fee Funds

		Library Impact Fees					
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
23-171-5340	Impact Fees	383,736	77,506	34,688	64,500	82,280	89,740
23-171-5700	Interest Earnings	1,310	4,958	9,676	5,000	6,630	4,960
Total Library Impact Fee Revenues		385,046	82,464	44,364	69,500	88,910	94,700
23-171-7430	Professional & Consulting	-	-	-	-	1,375	8,000
23-171-7820	Library Elevator	-	-	-	-	300,000	-
23-171-7820	Building Improvements	-	-	-	-	-	250,000
23-171-7840	Library Consortium	-	-	-	110,000	110,000	-
Total Library Impact Fee Expenditures		-	-	-	110,000	411,375	258,000

		Facilities Impact Fees					
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
24-171-5340	Impact Fees	1,297,605	443,367	240,052	324,470	316,620	365,600
24-171-5700	Interest Earnings	5,271	12,005	26,401	20,000	28,830	8,150
Total Facilities Impact Fee Revenues		1,302,876	455,372	266,453	344,470	345,450	373,750
24-171-7430	Professional & Consulting	-	-	14,699	-	38,375	8,000
24-171-7820	Building Improvement	-	-	-	1,600,000	1,600,000	-
24-171-7821	Fire Station	832,000	-	-	-	-	-
Total Facilities Impact Fee Expenditures		832,000	-	14,699	1,600,000	1,638,375	8,000

		Transportation Impact Fees					
Account Number and Description		2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
25-171-5340	Impact Fees	426,649	269,622	162,775	179,370	333,360	332,930
25-171-5700	Interest Earnings	6,577	538	2,766	1,700	4,370	4,510
Total Transportation Impact Fee Revenues		433,226	270,160	165,542	181,070	337,730	337,440
25-171-7430	Professional & Consulting	-	-	-	-	328,418	8,000
25-171-7890	Littleton Village	585,162	-	-	-	-	-
25-171-7890	County Line	-	-	-	-	-	100,000
25-171-7890	Santa Fe & Mineral	-	-	-	-	-	220,000
25-171-7926	Interfund Loan Interest	6,970	585	-	-	-	-
Total Transportation Impact Fee Expenditures		592,132	585	-	-	328,418	328,000



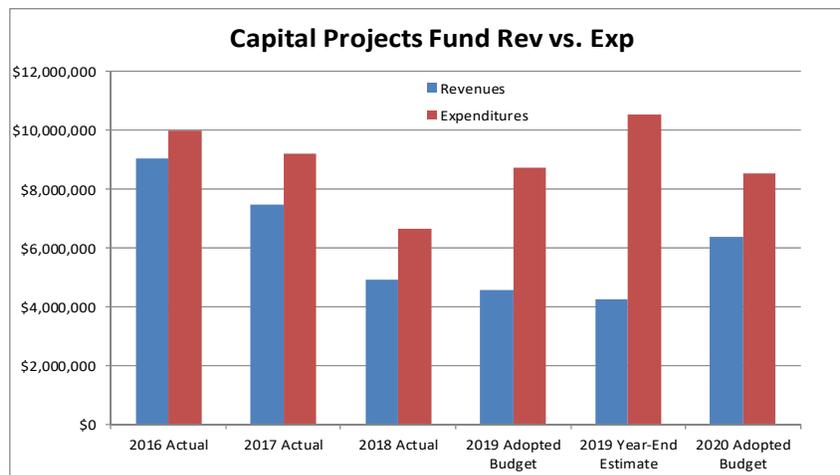
Photo by John Meeker

Capital Projects Fund

**Capital Projects Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Building use tax	\$ 2,988,467	\$ 1,616,507	\$ 1,395,340	\$ 1,500,000	\$ 1,800,000	\$ 1,515,000
Highway users tax	1,366,652	1,380,276	1,725,821	1,496,500	1,682,900	1,400,700
Intergovernmental	724,916	819,175	1,409,702	1,281,490	396,690	118,000
Charges for services	340,034	77,634	70,787	-	25,680	-
Investment earnings	124,357	152,293	221,966	200,000	225,000	114,390
Miscellaneous	-	2,475	-	-	-	-
Total revenues	5,544,426	4,048,360	4,823,616	4,477,990	4,130,270	3,148,090
Expenditures						
General government	623,455	494,744	315,503	180,000	317,803	527,000
Public safety	1,344,106	1,306,091	1,337,855	-	115,000	99,100
Highways and streets	630,842	1,123,249	-	-	215,660	-
Culture and recreation	-	49,456	-	-	-	-
Capital outlay	6,276,711	4,721,876	3,460,961	5,386,154	6,763,433	6,438,195
Debt service:						
Capital leases	1,135,358	1,499,329	1,537,414	3,150,829	3,150,829	1,457,950
Total expenditures	10,010,472	9,194,745	6,651,733	8,716,983	10,562,725	8,522,245
Other Financing Sources						
Transfers in	1,400,000	1,937,904	-	-	34,355	3,100,000
Proceeds from capital leases	1,894,887	1,400,000	-	-	-	-
Proceeds from sale of capital assets	194,600	103,410	107,181	100,000	100,000	115,000
Total other financing sources	3,489,487	3,441,314	107,181	100,000	134,355	3,215,000
Deficiency of financial sources under financial uses	(976,559)	(1,705,071)	(1,720,936)	(4,138,993)	(6,298,100)	(2,159,155)
Fund Balance, Beginning of Year	\$ 16,780,412	\$ 15,803,853	\$ 14,098,782	\$ 9,520,325	\$ 12,377,846	\$ 6,079,746
Fund Balance, End of Year	\$ 15,803,853	\$ 14,098,782	\$ 12,377,846	\$ 5,381,332	\$ 6,079,746	\$ 3,920,591

* Interfund Loan Receivable balances were \$1,004 on 12/31/18 and were paid in full in January 2019.



Capital Projects Fund Budget Summary

Description of Fund

The city currently has one Capital Projects Fund. The Capital Projects Fund accounts for the financing, acquisition and construction of capital improvements and various special projects throughout the city. These projects include public facilities, street construction, parks and open space, information technology, public safety enhancements and cultural and recreational improvements.

Revenues – \$6,363,090

Revenues for this fund are comprised of city building use tax, state highway users tax, proceeds from the sale of assets, investment interest earnings and transfers in from the General Fund.

Expenditures – \$8,522,245

The 2020 expenditures in this fund include lease payments, information technology, court software replacement, replacement of fleet vehicles and equipment, facilities maintenance and improvements, pavement management projects, street maintenance, and traffic signal replacements.

Revenues by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
34-171-5301 Littleton F P D	602,216	562,663	705,555	605,680	-	-
34-171-5302 Highlands Ranch F P D	80,581	162,250	635,441	543,620	-	-
34-171-5308 Lockheed Martin	340,034	-	-	-	-	-
34-171-5321 Highway Users Tax	1,366,652	1,380,276	1,725,821	1,496,500	1,682,900	1,400,700
34-171-5323 Oil & Gas Severance	28,560	14,760	18,999	15,000	15,000	15,000
34-171-5700 Interest Earnings	116,967	152,293	221,396	200,000	225,000	114,390
34-171-5706 Interest Earnings - Interfund Loans	7,390	2,475	570	-	-	-
34-171-5930 Sale of Capital Assets	194,600	85,521	77,924	100,000	100,000	115,000
34-171-5953 Proceeds - City-wide Radios	1,894,887	-	-	-	-	-
34-171-5953 Lease Proceeds - Platform Replacement	-	1,400,000	-	-	-	-
34-201-5330 AOF Revenue for Radios	13,559	79,502	4,424	117,190	381,690	103,000
34-220-5930 Sale of Capital Assets	-	17,889	29,257	-	-	-
34-302-5721 Capital Contributions	-	-	45,283	-	-	-
34-302-5811 Other Misc. Revenues	-	77,634	70,787	-	25,680	-
34-321-5013 Building Use Tax	2,988,467	1,616,507	1,395,340	1,500,000	1,800,000	1,515,000
34-600-5901 Tr In . General Fund	1,400,000	1,937,904	-	-	-	3,100,000
34-600-5922 Tr In . Fire Impact Fee Fund	-	-	-	-	34,355	-
Total Revenues	9,033,913	7,489,674	4,930,797	4,577,990	4,264,625	6,363,090

Capital Projects Fund

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
34-150-7115	Non-Capital Equipment	607	187	-	-	-
34-160-7350	IT (non-capital) - PC Replacements	248,025	232,303	92,659	120,000	120,000
34-160-7350	IT (non-capital) - Network Infrastructure Upgrad	-	-	85,040	-	-
34-160-7350	IT (non-capital) - Police Mobile Replacements	60,000	-	70,861	60,000	60,000
34-160-7840	Information Technology	6,109	-	-	-	-
34-160-7840	IT - Server/Storage Replacements	53,979	72,732	14,026	80,000	80,000
34-160-7840	IT - SAN Upgrade	54,335	-	-	50,000	50,000
34-160-7840	IT - Network Infrastructure Upgrades	-	21,450	120,814	60,000	60,000
34-160-7840	IT - Replacement Firewall	-	5,722	-	-	-
34-160-7840	IT - Laser Fiche Upgrade	-	66,010	-	-	-
34-160-7840	IT - MS Office Upgrade	-	-	-	150,000	-
34-171-7115	Non-Capital Equipment	5,895	-	-	-	-
34-171-7430	ADA Improvements	-	-	-	150,000	100,000
34-171-7580	Building & Property M & R	8,642	-	-	-	-
34-171-7820	Building Improvements	2,568	-	-	-	-
34-171-7820	L.C. Smoke Detector System	88,700	-	-	-	-
34-171-7820	Safety Updates	88,467	90,135	-	-	-
34-171-7890	Wayfinding - Downtown	376,299	52,567	-	-	-
34-171-7910	Various Projects Lease	1,245,364	1,427,746	1,465,831	1,457,910	1,457,950
34-173-7820	Courthouse Security	29,924	10,608	6,377	-	6,378
34-173-7840	Courthouse Software	-	-	-	150,000	150,000
34-174-7430	Professional/Consulting Svcs	6,100	-	-	-	-
34-174-7842	HR Software Upgrade	13,232	-	-	-	-
34-177-7115	Non-Capital Equipment	4,285	390	-	-	-
34-177-7430	Professional/Consulting	23,735	-	-	-	-
34-177-7430	Littleton Center Air Duct Cleaning	-	31,270	-	-	-
34-177-7430	Littleton Facilities HVAC Design	-	-	-	-	90,000
34-177-7580	Building Maintenance	1,425	-	-	70,000	34,000
34-177-7580	Court House Windows	-	-	-	-	36,500
34-177-7580	Court House Brick Repair	-	-	-	-	28,500
34-177-7580	Court House Stairs	-	-	-	-	89,000
34-177-7580	Littleton Center Exterior Window Repair/Resea	-	-	54,821	28,500	-
34-177-7820	L.C. Pump Replacement Project	18,267	-	-	-	-
34-177-7820	PW,CD, ED Reception Area	95,656	-	-	-	-
34-177-7820	Bellevue Gate System Replacement	-	45,711	29,313	-	-
34-177-7820	Littleton Center Elevator Modernization	-	-	121,562	-	-
34-177-7820	L.C. Courtyard Window Replace/Reseal	-	-	-	40,000	40,000
34-177-7820	Service Center Security Cameras	-	-	20,350	-	19,650
34-177-7820	Courthouse Lights	-	-	-	65,000	65,000
34-177-7820	Bellevue Campus Plan	-	-	-	55,000	55,000
34-177-7820	LPD Lighting	-	-	-	28,500	28,500
34-177-7820	Community Room Drywall	-	-	-	25,500	22,500
34-177-7820	LPD/LC Parking Lot Lighting	-	-	-	16,000	-
34-177-7820	BSC Building #1 Concrete	-	-	-	-	25,000
34-177-7820	BSC Bld. 1 Training Room AV Upgrade	-	-	-	7,500	-
34-177-7820	Littleton Center Interior Electronic Signs	-	-	-	-	28,000
34-177-7890	LPD Rooftop Unit	-	17,825	-	-	-
34-201-7115	Police Equipment Replacement	75,591	37,322	94,956	139,530	115,000
34-201-7820	Relocation of Dispatch Comm Center	-	-	-	260,000	-
34-201-7840	Police Radio Replacement	863,144	-	-	-	-
34-201-7840	AOF E-911 Replacement	-	-	8,549	117,190	121,690
34-201-7842	Police RMS Replacement	-	-	-	500,000	500,000
34-201-7850	Armored Police Vehicle	-	-	-	-	304,660
34-220-7115	RMS Laptop Replacements	67,391	67,783	41,913	-	-
34-220-7570	Other Equipment Maint	2,780	-	-	-	-
34-220-7820	Burn Building	119,287	-	-	-	-
34-220-7820	Fire Station #12 Concrete Repair	-	-	-	205,000	-
34-220-7820	Station 11 Kitchen Remodel	32,420	35,353	-	-	-
34-220-7840	Portable and Mobile Radio Replace	777,671	-	-	-	-
34-220-7841	MDT's for Chief Officer Vehicles	34,513	-	-	-	-
34-220-7850	Medic Replacement	310,328	-	-	-	-
34-220-7850	Engine Replacement	652,585	732,130	(620)	-	-
34-220-7850	Fire Staff Vehicle	43,165	86,325	-	-	-
34-220-7850	Aerial Replacement	-	1,320,594	-	-	-

Capital Projects Fund

Expenditures by Line Item (Continued)

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
34-220-7860	TIC, Lifepak, SCBAs and LUCAS	111,662	48,561	-	-	-
34-220-7860	Extractors	-	52,823	-	-	-
34-220-7860	Extrication Equipment	-	29,056	-	-	-
34-220-7890	Cots & Cot Lift Systems	23,858	-	51,501	-	-
34-220-7910	Medic 13 & Engine 11 Lease Payment	114,808	-	-	-	-
34-220-7910	Radio Lease Payment	-	103,420	103,420	620,522	620,522
34-220-7910	Platform Lease Payment	-	187,477	187,477	1,072,397	1,072,397
34-221-7115	Station 19 - Non-Capital Expense	28,049	-	-	-	-
34-221-7821	Fire Station	778,369	-	-	-	-
34-302-7115	Non-Capital Expenses	8,268	1,050,266	-	-	-
34-302-7430	Professional/Consulting	56,491	-	207,753	-	5,980
34-302-7430	Santa Fe/Mineral Design	-	-	171,958	-	28,000
34-302-7430	W Bowles & Platte Canyon - Lane Assignmt	-	-	-	-	13,000
34-302-7430	Fiber Master Plan	-	-	-	-	75,000
34-302-7430	Traffic Signal Inspections	-	-	-	-	93,680
34-302-7565	Traffic Signal System Maintenance	-	-	18,749	-	-
34-302-7585	Repair/Maintenance Projects	566,083	72,983	-	-	-
34-302-7585	Crack Sealing	-	-	162,950	-	-
34-302-7585	Mill and Overlay	-	-	803,950	-	-
34-302-7585	Street Sealing	-	-	731,921	-	-
34-302-7860	Radio Replacement	287,434	-	-	-	-
34-302-7890	Public Works Improvements	9,888	-	-	-	-
34-302-7891	Traffic Signal Program	-	6,194	-	169,759	175,000
34-302-7891	Pedestrian RRFB - Ltn Blvd & Hickory	14,244	-	-	-	-
34-302-7891	Pedestrian RRFB - Ltn Blvd & Fox	19,296	-	-	-	-
34-302-7891	Broadway and C/L Traffic Signal	18,682	79,886	-	-	-
34-302-7891	Bellevue & Federal Traffic Pole	-	45,283	-	-	-
34-302-7891	Prince & Church Traffic Signal Rebuild	-	32,928	-	-	-
34-302-7891	Pedestrian Crossing Improvements	-	21,126	82,331	-	-
34-302-7891	GridSmart Cameras at Intersections	-	-	19,922	-	-
34-302-7892	Concrete Pavement Repair	2,941	182,662	-	-	-
34-302-7893	Street Rehabilitation	-	839,786	-	281,513	-
34-302-7893	Dry Creek Improvements	182,952	-	-	-	-
34-302-7893	Littleton Village Streets	6,876	-	8,423	-	-
34-302-7893	Street Rehab - West Church	287,374	-	7,022	-	-
34-302-7893	Street Rehab - South Windermere	576,275	-	-	-	-
34-302-7893	Street Rehab - Broadway & Arapahoe	273,698	251,085	-	-	-
34-302-7893	Street Rehab - Bemis St.	-	551,139	96,941	-	-
34-302-7893	Prentice Ave - CDBG Sidewalk Program	-	-	34,745	-	-
34-302-7893	TABOR Projects	-	-	-	476,570	-
34-302-7893	Concrete Replacement	-	-	433,014	-	-
34-302-7893	Federal/Bowles Alternative Analysis	-	-	66,624	-	-
34-302-7893	Curb, Gutter & Sidewalk Repair	346,227	358,579	20,344	-	-
34-302-7895	Rio Grande Bridge	-	-	400,000	175,000	225,000
34-302-7896	Pavement Management Projects	-	-	2,214,434	2,437,834	1,417,195
34-302-7897	Santa Fe PEL	-	-	250,000	200,000	-
34-302-7897	Traffic Calming	-	-	25,000	25,000	25,000
34-303-7115	Non-Capital Equipment	-	49,456	-	-	-
34-303-7890	Main Street Tree Grates	-	-	-	32,273	-
34-305-7115	Fleet Equipment Replacements (non-capital)	17,823	7,939	6,630	-	-
34-305-7570	Other Equipment Maint.	835	-	-	-	-
34-305-7850	Fleet Vehicle Replacements	806,066	828,236	1,121,637	800,000	837,219
34-305-7860	Fleet Equipment Replacements	27,766	35,256	21,858	-	-
34-306-6XXX	Personnel	-	-	-	-	310,000
34-306-7170	Asphalt & Paving Materials	-	-	-	-	300,000
34-306-7171	Trailmark Street Maintenance	-	-	-	-	16,000
34-306-7899	Committed Street Mtce	-	-	-	-	2,474,000
34-321-7115	Codes Software (non-capital)	-	-	8,253	-	-
34-321-7860	Codes Software	12,750	-	57,858	107,887	150,000
34-600-7430	Professional/Consulting	21,268	6,441	-	-	-
Total Expenditures	10,010,472	9,194,745	6,651,733	8,716,983	10,562,725	8,522,245



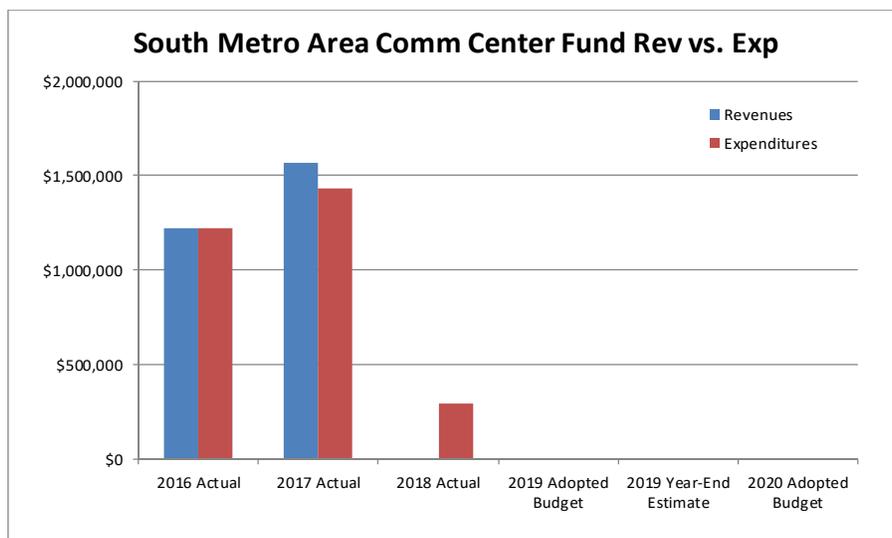
Photo by Linda Olson

Enterprise Funds

South Metro Area Communications Center Fund

**South Metro Area Communications Center Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Charges for services	\$ 866,672	\$ 1,085,220	\$ -	\$ -	\$ -	\$ -
Intergovernmental	88,108	132,986	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	954,780	1,218,206	-	-	-	-
Expenditures						
Personnel services	\$ 1,054,823	\$ 1,216,811	\$ -	\$ -	\$ -	\$ -
Supplies	100,222	15,509	-	-	-	-
Contractual services	116,025	12,323	-	-	-	-
Other services and charges	(56,781)	47,653	-	-	-	-
Capital outlay	8,550	141,247	-	-	-	-
Total expenditures	1,222,839	1,433,543	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	269,166	348,324	-	-	-	-
Transfers out	-	-	(292,053)	-	-	-
Total other financing sources (uses)	269,166	348,324	(292,053)	-	-	-
Excess (deficiency) of financial sources over financial uses	1,107	132,987	(292,053)	-	-	-
Adjustment to budget basis	123,170	(97,084)	-	-	-	-
Cash Balance, Beginning of Year	\$ 131,873	\$ 256,150	\$ 292,053	\$ -	\$ -	\$ -
Cash Balance, End of Year	\$ 256,150	\$ 292,053	\$ -	\$ -	\$ -	\$ -



South Metro Area Communications Center Fund Budget Summary

Description of Fund

The South Metro Area Communications Center Fund accounts for the combined fire communications operations for the City of Littleton, Littleton Fire Protection District, Highlands Ranch Metro District and Cunningham Fire Protection District.

In October 2017, the City Council voted to transfer the operations of the South Metro Area Communications Center to South Metro Fire Rescue (SMFR) effective December 31, 2017. As a result, the fund was closed at the end of 2018.

Revenues – \$0

Revenues for this fund were received from the fire partners listed above as well as reimbursement for capital expenses approved by the E-911 Board. The City also transferred from the General Fund into this fund for its share of the operations and capital expenses.

Expenditures – \$0

Expenditures from this fund included operational and capital costs for fire dispatch services.

Revenues by Line Item

Account Number and Description	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
44-223-5301 Littleton F P D	309,265	418,031	-	-	-	-
44-223-5302 Highlands Ranch F P D	257,407	345,157	-	-	-	-
44-223-5305 Cunningham F P D	300,000	322,032	-	-	-	-
44-223-5330 Grant - E-911 Board	88,108	132,986	-	-	-	-
44-600-5901 Tr In . General Fund	269,166	348,324	-	-	-	-
Total Revenues	1,223,946	1,566,530	-	-	-	-

South Metro Area Communications Center Fund

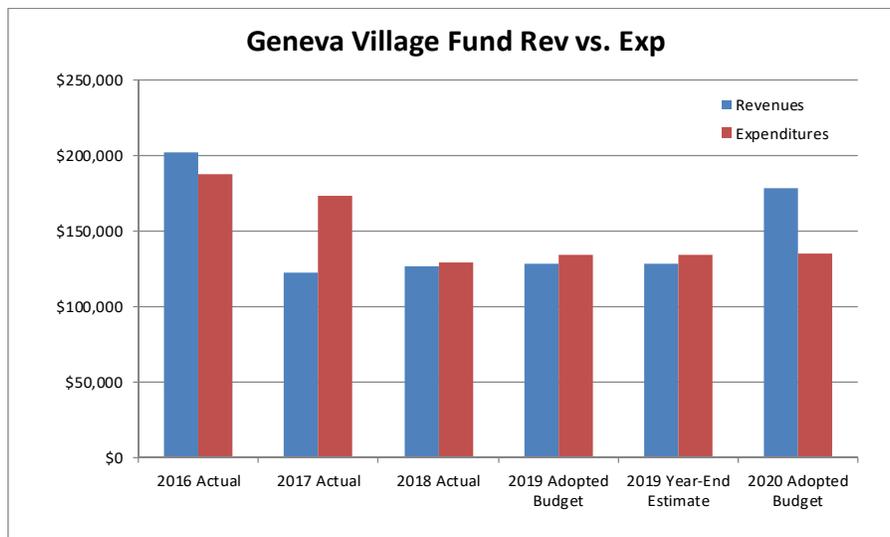
Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
44-223-6010	678,409	822,693	-	-	-	-
44-223-6015	8,125	12,169	-	-	-	-
44-223-6020	103,134	138,937	-	-	-	-
44-223-6030	48,048	60,782	-	-	-	-
44-223-6035	11,237	14,598	-	-	-	-
44-223-6040	1,029	1,414	-	-	-	-
44-223-6050	128,765	101,279	-	-	-	-
44-223-6051	3,081	1,442	-	-	-	-
44-223-6052	3,590	1,913	-	-	-	-
44-223-6053	7,174	6,468	-	-	-	-
44-223-6054	1,336	1,165	-	-	-	-
44-223-6055	403	292	-	-	-	-
44-223-6060	45,379	42,700	-	-	-	-
44-223-6130	3,516	-	-	-	-	-
44-223-6141	7,010	6,671	-	-	-	-
44-223-6142	3,525	3,850	-	-	-	-
44-223-6143	900	-	-	-	-	-
44-223-6160	162	438	-	-	-	-
44-223-7110	5,418	4,856	-	-	-	-
44-223-7115	86,664	1,650	-	-	-	-
44-223-7280	479	-	-	-	-	-
44-223-7285	342	1,827	-	-	-	-
44-223-7300	7,661	5,151	-	-	-	-
44-223-7350	240	-	-	-	-	-
44-223-7360	18,539	12,323	-	-	-	-
44-223-7420	1,465	523	-	-	-	-
44-223-7430	657	-	-	-	-	-
44-223-7446	2,875	3,852	-	-	-	-
44-223-7450	7,225	10,109	-	-	-	-
44-223-7470	12,570	13,488	-	-	-	-
44-223-7540	74	-	-	-	-	-
44-223-7560	1,810	-	-	-	-	-
44-223-7570	90	4,906	-	-	-	-
44-223-7580	67	-	-	-	-	-
44-223-7610	13,290	16,800	-	-	-	-
44-223-7842	-	89,067	-	-	-	-
44-223-7860	8,550	52,180	-	-	-	-
44-600-8501	-	-	292,053	-	-	-
Total Expenditures	1,222,839	1,433,543	292,053	-	-	-

Geneva Village Fund

**Geneva Village Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Rental payments	\$ 122,864	\$ 119,922	\$ 124,315	\$ 126,000	\$ 126,000	\$ 126,000
Investment earnings	718	993	1,267	1,000	1,000	1,000
Miscellaneous	3,097	1,551	784	1,000	1,000	1,000
Total revenues	126,679	122,466	126,366	128,000	128,000	128,000
Expenditures						
Contractual services	30,000	33,617	30,000	30,000	30,000	30,000
Other services and charges	103,200	139,360	99,136	104,600	104,600	105,400
Capital outlay	54,700	-	-	-	-	-
Total expenditures	187,900	172,977	129,136	134,600	134,600	135,400
Other Financing Sources						
Transfers in	75,000	-	-	-	-	50,000
Total other financing sources	75,000	-	-	-	-	50,000
Excess (deficiency) of financial sources over financial uses	13,779	(50,511)	(2,770)	(6,600)	(6,600)	42,600
Adjustment to budget basis	13,192	(12,613)	4,989	-	-	-
Cash Balance, Beginning of Year	\$ 107,855	\$ 134,826	\$ 71,702	\$ 64,102	\$ 73,921	\$ 67,321
Cash Balance, End of Year	\$ 134,826	\$ 71,702	\$ 73,921	\$ 57,502	\$ 67,321	\$ 109,921



Geneva Village Fund Budget Summary

Description of Fund

The Geneva Village Fund accounts for the operations and maintenance of a retirement community of 28 garden level units consisting of one and two bedroom apartments. It provides a complex exclusively for those 55 years of age or older. The fund is intended to be self-supportive, relying mainly on rental payments to finance operational costs.

Revenues – \$178,000

Revenues for this fund are received from rental payments paid by the residents of Geneva Village. Generally, all units remain rented. In 2020, the City will also transfer \$50,000 from the General Fund to ensure the fund balance remains at an adequate level.

Expenditures – \$135,400

Expenditures from this fund include operational costs and minor building repairs.

Revenues by Line Item

<u>Account Number and Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Adopted</u> <u>Budget</u>	<u>2019</u> <u>Year-End</u> <u>Estimate</u>	<u>2020</u> <u>Adopted</u> <u>Budget</u>
45-660-5700 Interest Earnings	718	993	1,267	1,000	1,000	1,000
45-660-5710 Geneva Village Rent	122,864	119,922	124,315	126,000	126,000	126,000
45-660-5811 Other Misc. Revenues	3,097	1,551	784	1,000	1,000	1,000
45-660-5901 Tr In.General Fund	75,000	-	-	-	-	50,000
Total Revenues	201,679	122,466	126,366	128,000	128,000	178,000

Expenditures by Line Item

<u>Account Number and Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Adopted</u> <u>Budget</u>	<u>2019</u> <u>Year-End</u> <u>Estimate</u>	<u>2020</u> <u>Adopted</u> <u>Budget</u>
45-660-7414 Management Fee	12,478	12,241	11,442	12,600	12,600	12,600
45-660-7430 Professional/Consulting Svcs	30,000	33,617	30,000	30,000	30,000	30,000
45-660-7520 Electricity & Gas	21,709	19,848	21,157	25,000	25,000	25,000
45-660-7525 Water & Sewer Charges	9,164	9,877	10,737	10,000	10,000	10,000
45-660-7580 Bldg & Property M & R	53,209	88,994	45,801	47,000	47,000	47,000
45-660-7610 Property & Liability Insurance	6,640	8,400	10,000	10,000	10,000	10,800
45-660-7820 Capital - Building Improvements	54,700	-	-	-	-	-
Total Expenditures	187,900	172,977	129,136	134,600	134,600	135,400



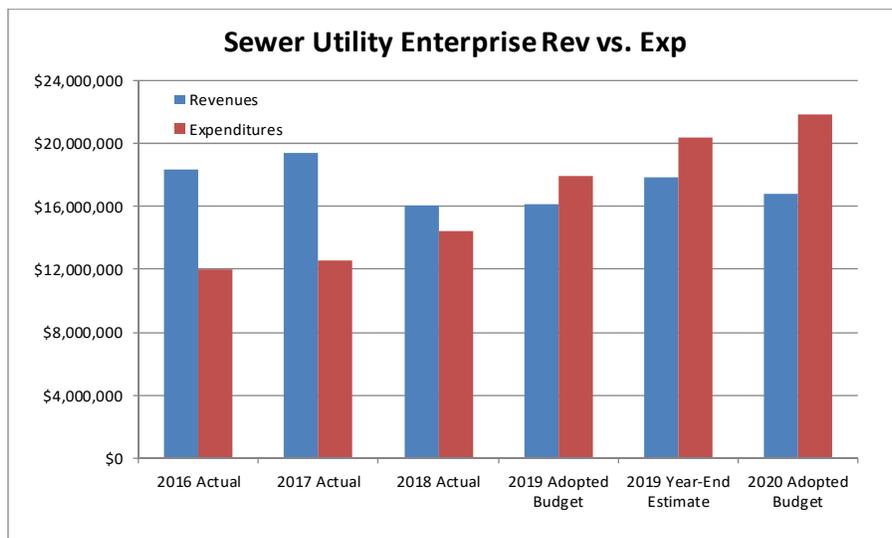
Photo by Gwen Paton

Sewer Utility Enterprise

**Sewer Utility Enterprise Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Charges for services	\$ 13,250,546	\$ 13,646,641	\$ 13,970,990	\$ 14,348,630	\$ 14,403,950	\$ 15,072,490
Capital contributions	4,756,858	5,282,947	1,504,086	1,452,510	2,987,010	1,400,000
Investment earnings	155,893	251,170	437,720	202,710	300,000	186,750
Miscellaneous	137,992	164,000	161,951	143,000	162,530	143,000
Total revenues	18,301,289	19,344,758	16,074,747	16,146,850	17,853,490	16,802,240
Expenditures						
Personnel services	375,854	337,165	385,300	527,710	457,240	680,060
Supplies	16,188	15,737	20,299	24,400	23,650	54,020
SPWRP (treatment plant) operating costs	6,351,641	7,024,570	8,010,633	11,263,400	13,442,130	13,461,390
Contractual services	119,275	39,466	89,123	511,000	629,350	507,570
Services by general fund	491,000	510,000	525,000	540,750	540,750	557,000
Other services and charges	972,250	952,962	1,905,280	1,069,070	1,269,720	1,063,320
Debt service:						
Principal	2,587,431	2,646,358	2,710,642	2,796,360	2,796,360	2,882,070
Interest	664,582	598,611	525,339	509,520	509,520	424,330
Debt administration	249,282	249,282	249,282	249,290	249,290	249,290
Capital outlay	190,995	217,561	29,892	400,000	400,000	1,975,000
Total expenditures	12,018,498	12,591,712	14,450,790	17,891,500	20,318,010	21,854,050
Excess (deficiency) of financial sources over financial uses	6,282,791	6,753,046	1,623,957	(1,744,650)	(2,464,520)	(5,051,810)
Adjustment to budget basis	(604,105)	(4,642,538)	(3,052,373)	-	-	-
Unrestricted Cash Balance, Beginning of Year	\$ 18,194,087	\$ 23,872,773	\$ 25,983,281	\$ 22,340,501	\$ 24,554,865	\$ 22,090,345
Unrestricted Cash Balance, End of Year	\$ 23,872,773	\$ 25,983,281	\$ 24,554,865	\$ 20,595,851	\$ 22,090,345	\$ 17,038,535

* In 2019, the City of Englewood holds an operating deposit of \$1,260,000 and an additional \$3,000,000 is restricted for rate stabilization. These amounts are not included in the cash balances noted above since they are not available for budgeting purposes.



Sewer Utility Enterprise Budget Summary

Description of Fund

The Sewer Utility Enterprise accounts for sewer services to the residents of the city and several sewer districts located outside the city. The cities of Littleton and Englewood jointly own the South Platte Water Renewal Partners (SPWRP) formerly known as the Littleton/Englewood Wastewater Treatment Plant (LEWWTP) located in Englewood. This treatment plant is operated by the City of Englewood under an intergovernmental agreement including a joint supervisory committee with Littleton representatives. All activities necessary to provide wastewater treatment services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service, billing and collection.

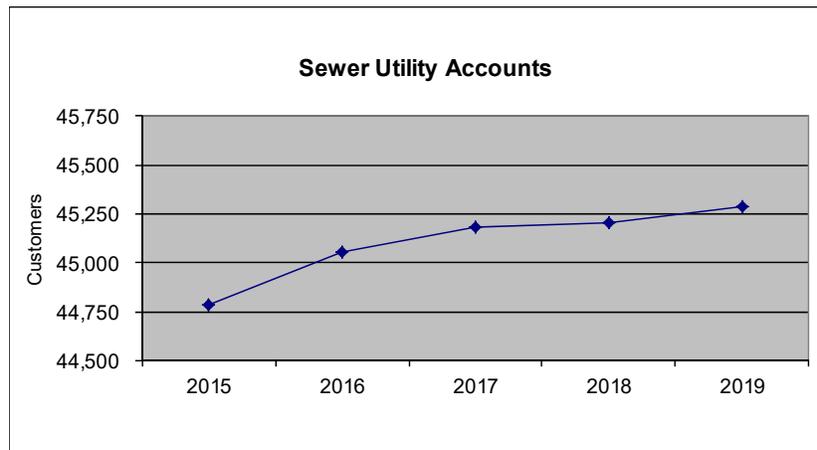
Revenues – \$16,802,240

Revenues in this fund are primarily derived from sewer service charges, tap fees and interest earnings.

Expenditures – \$21,854,050

Expenditures include \$13,461,390 for the treatment plant operations and improvements as well as \$3,555,690 for debt service.

The following graph depicts the trend of sewer utility accounts over the last five years.



Revenues by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
41-171-5501 Service Charges	13,219,328	13,574,080	13,903,337	14,318,630	14,291,470	14,967,490
41-171-5505 Transfer Fee	31,218	31,761	26,037	30,000	24,400	25,000
41-171-5525 Service Agreement SBU	-	40,800	41,616	-	88,080	80,000
41-171-5700 Interest Earnings	155,893	251,170	437,720	202,710	300,000	186,750
41-171-5722 Contributions	136,558	3,840,971	168,186	-	-	-
41-171-5804 Penalty, Delinquent Charges	135,280	160,854	144,939	140,000	140,000	140,000
41-171-5806 Penalty, Certified Accounts	2,712	3,146	2,898	3,000	3,000	3,000
41-171-5811 Other Misc. Revenues	-	-	14,114	-	19,530	-
41-171-5961 Sewer Tap Fees, Inside City	3,828,778	881,000	740,300	1,052,510	905,600	830,000
41-171-5962 Sewer Tap Fees, Outside City	791,522	560,976	595,600	400,000	2,081,410	570,000
Total Revenues	18,301,289	19,344,758	16,074,747	16,146,850	17,853,490	16,802,240

Sewer Utility Enterprise

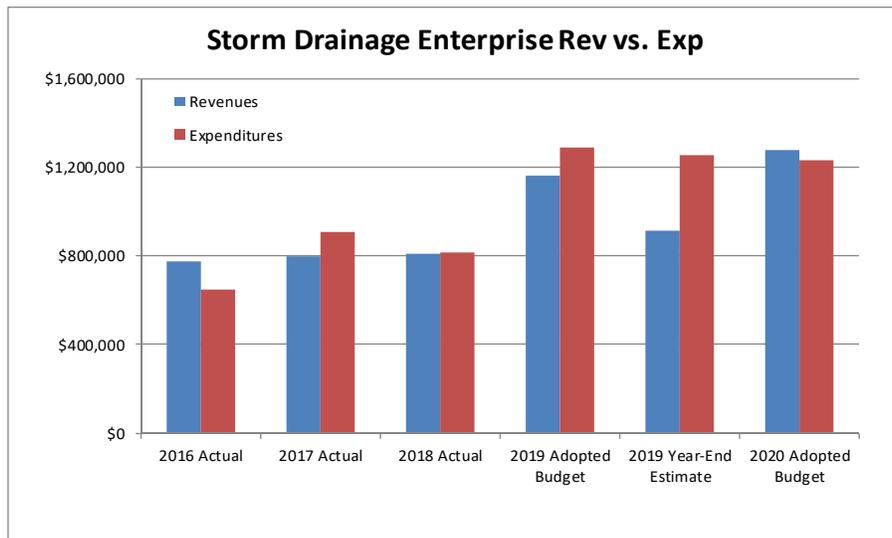
Expenditures by Line Item

Account Number and Description	2016	2017	2018	2019	2019	2020	
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget	
41-150-7910	WPCRF G.O. Bonds.Prin.	2,587,431	2,646,358	2,710,642	2,796,360	2,796,360	2,882,070
41-150-7920	WPCRF Revenue Bonds.Int.	664,582	598,611	525,339	509,520	509,520	424,330
41-150-7923	WPCRF Rev. Bonds.Admin. Fee	249,282	249,282	249,282	249,290	249,290	249,290
41-311-6010	Salary . Regular	271,318	236,079	269,388	398,700	337,210	487,840
41-311-6020	Salary . Overtime	4,754	3,141	5,505	7,000	7,000	12,000
41-311-6030	Social Security	17,209	16,038	17,249	19,940	21,540	30,540
41-311-6035	Medicare	4,025	3,751	4,034	4,670	5,040	7,140
41-311-6040	Worker's Comp. Ins.	6,029	8,032	6,846	8,260	8,460	13,930
41-311-6050	Medical	44,877	46,012	53,839	58,470	46,560	88,170
41-311-6051	Life	1,189	531	584	680	700	1,080
41-311-6052	Disability	1,441	704	769	900	930	1,440
41-311-6053	Dental	2,511	2,363	2,818	2,760	2,750	4,020
41-311-6054	Vision	399	440	541	570	570	830
41-311-6055	Short-Term Disability	141	105	132	140	130	200
41-311-6060	ICMA 401A . General Government	17,513	15,081	17,934	20,870	21,720	27,660
41-311-6130	Educational Benefits	-	492	652	-	-	-
41-311-6141	ICMA 457 Match 2%	2,640	2,841	2,264	2,600	2,540	4,960
41-311-6142	Retirement Health Savings	1,254	1,415	1,776	2,000	1,900	-
41-311-6143	Service Awards	504	-	800	-	-	-
41-311-6150	Uniforms	369	182	99	400	450	820
41-311-6160	Unemployment Insurance	50	140	169	150	190	250
41-311-7110	Supplies Office	920	2,850	3,295	3,500	2,500	2,500
41-311-7115	Non-Capital Equipment	1,529	1,128	3,886	2,200	300	300
41-311-7220	Supplies Bldg Materials	3,980	1,718	3,424	3,000	3,000	3,000
41-311-7250	Supplies Pump Maintenance	5,728	2,221	2,498	6,000	6,000	6,000
41-311-7270	Small Tools	544	116	299	2,000	2,000	25,000
41-311-7280	Books Magazines Subscription	-	-	-	100	200	200
41-311-7285	Dues & Memberships	-	116	-	200	200	200
41-311-7300	Supplies Other Special	2,277	4,413	4,519	4,500	4,500	6,000
41-311-7350	Hardware Periphery	-	-	-	-	2,500	6,000
41-311-7360	Software Maintenance	43,852	42,970	45,452	50,000	47,000	99,500
41-311-7410	Collection Fee	5,984	6,809	7,509	7,000	8,000	8,000
41-311-7416	SPWRP Treatment Plant Admin	401,370	446,026	477,428	499,780	499,780	533,970
41-311-7417	SPWRP Treatment Plant Ops	5,950,271	6,578,544	7,533,205	10,763,620	12,942,350	12,927,420
41-311-7419	Bank Fees	5,255	5,787	5,658	6,500	7,000	7,500
41-311-7420	Business Meetings	-	-	-	200	200	200
41-311-7430	Professional/Consulting Svcs	107,675	28,466	79,123	500,000	622,000	500,000
41-311-7431	Audit	11,600	11,000	10,000	11,000	7,350	7,570
41-311-7439	County Cert Fees	188	236	284	250	350	400
41-311-7446	Uniforms	841	2,993	2,396	2,500	2,000	4,000
41-311-7450	Learning & Education	1,348	480	10,378	5,000	5,000	6,000
41-311-7461	Senior Resident Tax Refund	5,882	6,289	6,294	6,600	6,600	7,000
41-311-7480	Postage & Freight	18,207	7,872	18,109	28,000	22,000	23,000
41-311-7500	Printing & Binding	7,313	8,347	9,672	8,500	10,000	11,000
41-311-7510	Rentals	15,000	15,000	15,000	15,000	15,000	15,000
41-311-7540	Office Equipment Maint.	1,168	743	3,088	1,000	1,000	1,000
41-311-7551	Vehicle Maintenance	28,760	10,090	8,866	25,000	7,600	8,360
41-311-7553	Vehicle Fuel	3,504	3,352	5,507	4,500	4,550	5,010
41-311-7554	Vehicle Extraordinary Charges	2,693	2,246	2,240	2,500	1,200	1,320
41-311-7555	Vehicle Insurance	-	3,520	3,520	3,520	3,520	3,520
41-311-7560	Radio Maintenance	-	-	-	3,000	-	-
41-311-7570	Other Equipment Maint.	-	683	470	1,000	700	700
41-311-7585	Repair/Maintenance Projects	733,421	712,518	1,587,594	730,000	980,000	700,000
41-311-7610	Property & Liability Insurance	99,675	126,020	175,525	150,000	150,000	165,810
41-311-7650	Self Insurance City	-	-	-	21,500	-	-
41-311-7775	Reimburse General Fund	491,000	510,000	525,000	540,750	540,750	557,000
41-311-7840	Hardware/Software Asset	-	-	29,892	150,000	150,000	-
41-311-7850	Capital - Vehicles	-	217,561	-	-	-	575,000
41-311-7890	Capital - Sanitary Sewer Projects	190,995	-	-	250,000	250,000	1,400,000
Total Expenditures		12,018,498	12,591,712	14,450,790	17,891,500	20,318,010	21,854,050

Storm Drainage Enterprise

**Storm Drainage Enterprise Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Charges for services	\$ 765,798	\$ 778,156	\$ 792,791	\$ 840,970	\$ 835,210	\$ 1,173,600
Capital contributions	-	-	-	310,000	60,000	90,000
Investment earnings	3,294	8,341	5,973	4,890	5,610	460
Miscellaneous	7,485	9,794	10,745	7,000	10,000	15,730
Total revenues	776,577	796,291	809,509	1,162,860	910,820	1,279,790
Expenditures						
Personnel services	243,759	207,666	265,584	286,340	261,590	333,220
Supplies	1,691	1,462	6,430	6,200	8,200	7,300
Contractual services	14,830	21,127	11,847	100,000	25,000	100,000
Other services and charges	50,149	57,376	254,269	151,220	75,100	154,350
Capital outlay	335,871	620,365	278,653	742,500	884,810	638,880
Total expenditures	646,300	907,996	816,783	1,286,260	1,254,700	1,233,750
Excess (deficiency) of financial sources over financial uses	130,277	(111,705)	(7,274)	(123,400)	(343,880)	46,040
Adjustment to budget basis	(291,018)	33,916	(63,082)	-	-	-
Cash Balance, Beginning of Year	\$ 683,437	\$ 522,696	\$ 444,907	\$ 326,277	\$ 374,551	\$ 30,671
Cash Balance, End of Year	\$ 522,696	\$ 444,907	\$ 374,551	\$ 202,877	\$ 30,671	\$ 76,711



Storm Drainage Enterprise Budget Summary

Description of Fund

The Storm Drainage Enterprise accounts for construction and maintenance of storm sewer facilities and detention ponds within the city limits. The fund is supported by service fees from landowners within the city.

Revenues – \$1,279,790

Revenues for this fund are received from fees charged to land owners within the city limits. A fee increase of \$13.64 annually for single-family customers and corresponding percentage increase for other rate classes (40%) was approved for 2020.

Expenditures – \$1,233,750

Expenditures from this fund include operation costs and various storm drainage capital projects.

Revenues by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
42-171-5501 Utility Charge	763,041	774,934	790,142	837,970	832,410	1,170,600
42-171-5505 Transfer Fee	2,757	3,222	2,649	3,000	2,800	3,000
42-171-5700 Interest Earnings	3,294	8,341	5,973	4,890	5,610	460
42-171-5722 Contributions	-	-	-	310,000	60,000	90,000
42-171-5804 Penalty, Delinq. Storm Dr Charge	6,784	9,794	10,745	7,000	10,000	15,730
42-171-5811 Other Misc Rev	701	-	-	-	-	-
Total Revenues	776,577	796,291	809,509	1,162,860	910,820	1,279,790

Storm Drainage Enterprise

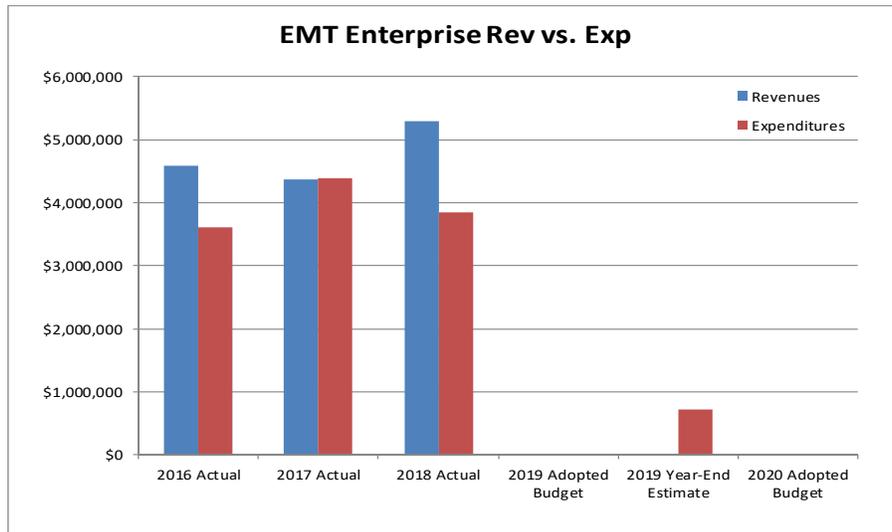
Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
42-313-6010 Salary . Regular	177,660	150,644	191,832	220,080	192,530	243,500
42-313-6020 Salary . Overtime	1,811	1,257	3,817	3,000	5,150	5,000
42-313-6030 Social Security	11,176	9,993	12,116	12,190	12,510	15,410
42-313-6035 Medicare	2,613	2,337	2,834	2,850	2,920	3,600
42-313-6040 Worker's Comp. Ins.	3,081	3,417	7,352	6,160	6,190	8,330
42-313-6050 Medical	28,164	24,215	26,578	21,290	21,290	38,730
42-313-6051 Life	823	340	420	440	450	570
42-313-6052 Disability	1,001	451	557	580	590	750
42-313-6053 Dental	1,675	1,494	1,675	1,660	1,650	2,150
42-313-6054 Vision	267	278	322	350	340	450
42-313-6055 Short-Term Disability	94	66	76	90	80	100
42-313-6060 ICMA 401A . General Government	11,977	9,749	12,982	13,270	13,420	9,000
42-313-6141 ICMA 457 Match 2%	2,337	2,359	3,696	3,000	3,030	4,850
42-313-6142 Retirement Health Savings	771	910	1,124	1,200	1,200	-
42-313-6143 Service Awards	196	-	-	-	-	300
42-313-6150 Uniforms	85	71	150	100	160	380
42-313-6160 Unemployment Insurance	28	85	55	80	80	100
42-313-7110 Supplies Office	910	185	32	400	400	500
42-313-7220 Supplies Bldg Materials	397	12	-	300	300	300
42-313-7250 Supplies Pump Maintenance	10	111	2,875	1,000	1,000	1,000
42-313-7270 Small Tools	138	-	-	500	500	2,000
42-313-7285 Dues & Membership	5,341	4,695	4,623	5,000	5,000	5,000
42-313-7300 Supplies Other Special	110	603	2,544	2,500	1,500	2,500
42-313-7360 Software Maintenance	-	5,057	8,666	5,000	8,000	8,000
42-313-7419 Bank Fees	616	681	662	800	900	950
42-313-7430 Professional/Consulting Svcs	14,830	21,127	11,847	100,000	25,000	100,000
42-313-7431 Audit	1,420	1,660	1,600	1,600	1,380	1,420
42-313-7446 Uniforms	126	551	980	1,500	1,000	1,000
42-313-7450 Learning & Education	-	940	996	3,000	2,500	2,500
42-313-7461 Senior Resident Tax Refund	5,883	6,285	6,294	6,600	6,600	6,670
42-313-7480 Postage & Freight	2,250	973	2,237	2,500	2,500	3,000
42-313-7500 Printing & Binding	904	1,032	1,195	1,230	1,230	1,300
42-313-7540 Office Equipment Maint.	590	737	536	800	800	800
42-313-7551 Vehicle Maintenance	3,196	1,121	985	3,500	3,500	1,500
42-313-7553 Vehicle Fuel	389	372	612	500	500	500
42-313-7554 Vehicle Extraordinary Charges	299	250	249	300	300	300
42-313-7555 Vehicle Insurance	-	390	390	390	390	390
42-313-7585 Repair/Maintenance Projects	15,971	16,383	205,226	100,000	25,000	100,000
42-313-7610 Property & Liab	13,290	16,800	20,000	20,000	20,000	22,020
42-313-7890 Capital - Storm Drainage Projects	335,871	620,365	278,653	742,500	884,810	638,880
Total Expenditures	646,300	907,996	816,783	1,286,260	1,254,700	1,233,750

Emergency Medical Transport Enterprise

**Emergency Medical Transportation Enterprise Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Charges for services (net of contractual adj)	\$ 4,428,622	\$ 4,233,381	\$ 5,234,846	\$ -	\$ -	\$ -
Miscellaneous	163,048	138,081	62,001	-	-	-
Total revenues	4,591,670	4,371,462	5,296,847	-	-	-
Expenditures						
Personnel services	\$ 2,839,333	\$ 3,579,491	\$ 3,082,615	\$ -	\$ -	\$ -
Supplies	310,354	348,772	307,545	-	-	-
Contractual services	163,330	129,907	147,300	-	-	-
Other services and charges	287,401	301,261	306,754	-	-	-
Capital outlay	6,290	30,903	-	-	-	-
Total expenditures	3,606,708	4,390,334	3,844,214	-	-	-
Other Financing Uses						
Transfers out	-	-	-	-	(723,230)	-
Excess (deficiency) of financial sources over financial uses	984,962	(18,872)	1,452,633	-	(723,230)	-
Adjustment to budget basis	(880,884)	(446,211)	(1,452,633)	-	723,230	-
Cash Balance, Beginning of Year	\$ 361,005	\$ 465,083	\$ -	\$ -	\$ -	\$ -
Cash Balance, End of Year	\$ 465,083	\$ -	\$ -	\$ -	\$ -	\$ -



Emergency Medical Transport Enterprise Budget Summary

Description of Fund

The Emergency Medical Transport Enterprise accounted for revenue and expenditures for emergency transport service and patient care en route to local hospitals. The service was provided to residents of the City of Littleton as well as the Littleton Fire Protection District and Highlands Ranch Metro District. Due to the City’s transition in 2019 from fire services provider to a contractor for fire services, this fund will be dissolved in December 2019. Any related accounts receivable and expenses for EMS services (such as collections of outstanding balances) will be accounted for in the General Fund at the end of 2019.

Revenues – \$0

Revenues for this fund were received from fees from transporting patients to hospitals.

Expenditures – \$0

Expenditures from this fund included operational costs and capital expenses for equipment.

Revenues by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
43-225-5301 Fire Svcs/Littleton F P D	-	12,361	-	-	-	-
43-225-5331 Fire Svcs/Highlands Ranch	-	9,271	-	-	-	-
43-225-5501 Emergency Transport Service	9,509,588	9,802,377	10,489,310	-	-	-
43-225-5502 Billing Adjustments	(5,080,966)	(5,590,628)	(5,254,464)	-	-	-
43-225-5721 Contributions	25,050	-	(24,900)	-	-	-
43-225-5811 Collection Company Receipts	137,998	138,081	86,901	-	-	-
Total Revenues	4,591,670	4,371,462	5,296,847	-	-	-

Emergency Medical Transport Enterprise

Expenditures by Line Item

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
43-225-6010 Salary . Regular	2,124,311	2,513,028	2,605,576	-	-	-
43-225-6020 Salary . Overtime	174,552	228,087	172,973	-	-	-
43-225-6030 Social Security	506	-	-	-	-	-
43-225-6035 Medicare	34,069	41,261	43,536	-	-	-
43-225-6040 Worker's Comp . Ins.	74,135	97,564	103,894	-	-	-
43-225-6050 Medical	251,548	310,670	326,650	-	-	-
43-225-6051 Life	9,771	5,268	5,768	-	-	-
43-225-6052 Disability	43,034	55,132	65,185	-	-	-
43-225-6053 Dental	12,680	14,917	15,354	-	-	-
43-225-6054 Vision	2,210	2,778	2,789	-	-	-
43-225-6055 Short-Term Disability	740	674	697	-	-	-
43-225-6100 Uniform Cleaning Allowance	8,554	6,753	7,325	-	-	-
43-225-6130 Educational Benefits	3,196	4,230	1,021	-	-	-
43-225-6141 ICMA 457 Match 2%	32,831	63,078	42,222	-	-	-
43-225-6142 Retirement Health Savings	12,998	7,573	10,489	-	-	-
43-225-6143 Service Awards	900	1,260	1,742	-	-	-
43-225-6160 Unemployment Insurance	(86)	625	1,086	-	-	-
43-225-6190 Fire Retirement	53,384	226,593	(323,690)	-	-	-
43-225-7300 Supplies Other Special	90,380	102,090	81,325	-	-	-
43-225-7330 Medical Supplies	219,974	245,482	226,220	-	-	-
43-225-7350 Hardware Maintenance	-	1,200	-	-	-	-
43-225-7360 Software Maintenance	4,444	-	-	-	-	-
43-225-7410 Collection Fee	37,518	33,808	22,582	-	-	-
43-225-7419 Bank Fees	13,260	13,250	12,613	-	-	-
43-225-7420 Business Meetings	723	261	289	-	-	-
43-225-7430 Billing Fee	163,330	129,907	147,300	-	-	-
43-225-7431 Audit	1,520	-	-	-	-	-
43-225-7446 Uniforms	-	22	-	-	-	-
43-225-7450 Learning & Education	25,054	24,272	17,929	-	-	-
43-225-7461 Educational Programs	7,044	150	1,039	-	-	-
43-225-7551 Vehicle Maintenance	92,858	108,037	131,485	-	-	-
43-225-7553 Vehicle Fuel	22,699	26,451	30,409	-	-	-
43-225-7555 Vehicle Insurance	15,000	15,000	15,000	-	-	-
43-225-7570 Medical Equipment Maintenance	40,701	46,410	35,407	-	-	-
43-225-7610 Property & Liab	26,580	33,600	40,000	-	-	-
43-225-7860 Capital - Other Equipment	6,290	30,903	-	-	-	-
43-600-8501 Transfer Out . General Fund	-	-	-	-	723,230	-
Total Expenditures	3,606,708	4,390,334	3,844,214	-	723,230	-

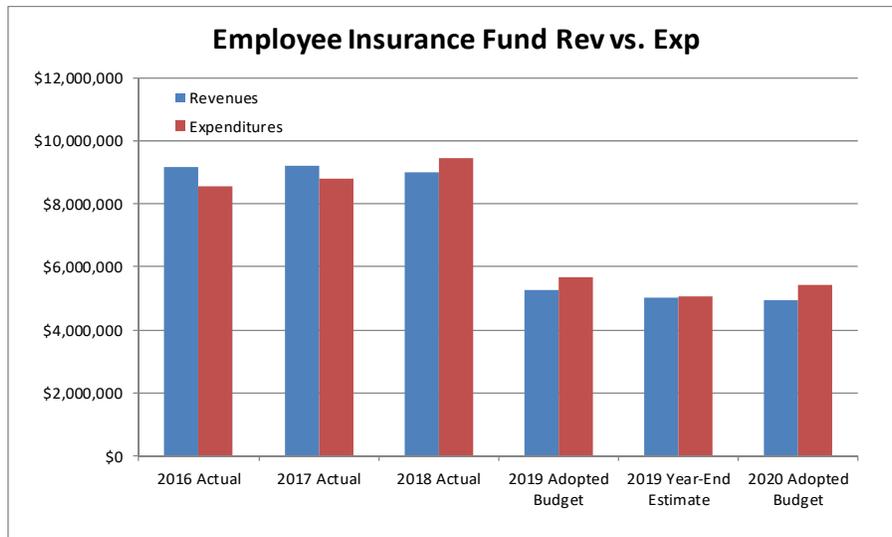


Photo by Candyce Herman

Employee Insurance Fund

**Employee Insurance Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Charges for services	\$ 43,519	\$ 14,878	\$ 11,574	\$ 10,600	\$ 5,330	\$ 4,440
Employer/employee contributions	9,016,518	9,096,321	8,830,965	5,199,180	4,828,300	4,851,350
Investment earnings	31,542	41,946	71,428	41,500	70,540	72,580
Miscellaneous	57,538	64,675	89,831	11,000	113,010	25,250
Total revenues	9,149,117	9,217,820	9,003,798	5,262,280	5,017,180	4,953,620
Expenditures						
General government	8,537,269	8,788,248	9,460,823	5,673,790	5,046,370	5,422,090
Total expenditures	8,537,269	8,788,248	9,460,823	5,673,790	5,046,370	5,422,090
Excess (deficiency) of financial sources over financial uses	611,848	429,572	(457,025)	(411,510)	(29,190)	(468,470)
Fund Balance, Beginning of Year	\$ 2,622,939	\$ 3,234,787	\$ 3,664,359	\$ 3,435,319	\$ 3,207,334	\$ 3,178,144
Fund Balance, End of Year	\$ 3,234,787	\$ 3,664,359	\$ 3,207,334	\$ 3,023,809	\$ 3,178,144	\$ 2,709,674



Employee Insurance Fund Budget Summary

Description of Fund

The Employee Insurance Fund accounts for contributions from the city and employees to provide health, life, accidental death and dismemberment, long-term disability, short-term disability, unemployment and workers’ compensation insurance for all participating city employees.

The Employee Insurance Fund consists of three separate funds that are appropriated as a whole.

- ◆ Health Insurance Fund
- ◆ Life/ AD&D, LTD, STD and Unemployment Insurance Fund
- ◆ Workers’ Compensation Insurance Fund

Revenues – \$4,953,620

Revenues for this fund are received from contributions from the city and employees. Health premium rates decreased 4% in 2019 due to a health premium holiday for two pay periods, and an additional 8% decrease is budgeted in 2020.

Expenditures – \$5,422,090

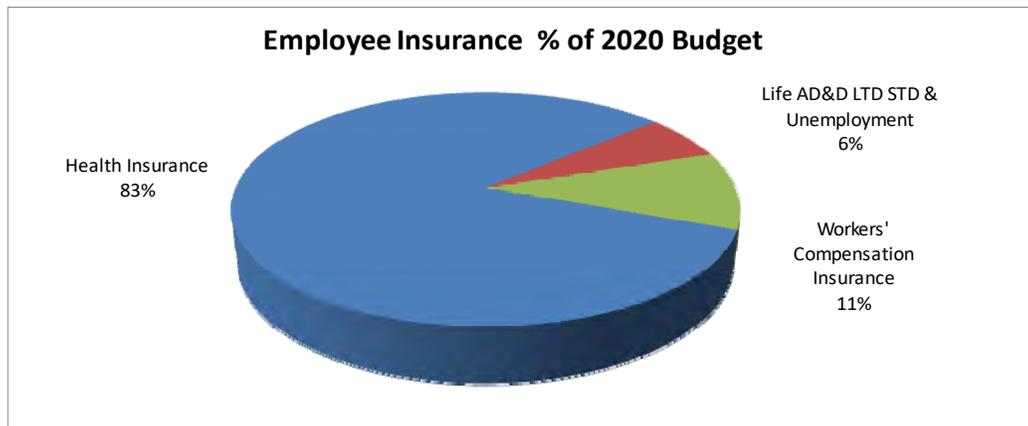
Expenditures from this fund include operational costs. Reserves in this fund are annually reviewed to ensure that premiums cover estimated costs. The significant decrease in expenditures for 2019 is related to the fire separation.

Revenue Summary

Employee Insurance Fund	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Health Insurance	7,633,054	7,535,781	7,249,332	4,295,930	4,251,590	4,155,500
Life AD&D LTD STD & Unemployment	666,201	620,939	650,481	435,810	313,610	328,570
Workers' Compensation Insurance	849,862	1,061,100	1,103,985	530,540	451,980	469,550
<i>Total Employee Health Ins Fund Revenues</i>	<i>9,149,117</i>	<i>9,217,820</i>	<i>9,003,798</i>	<i>5,262,280</i>	<i>5,017,180</i>	<i>4,953,620</i>

Expenditure Summary

Employee Insurance Fund	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Health Insurance	7,001,073	6,724,964	7,578,646	4,522,980	4,323,880	4,509,910
Life AD&D LTD STD & Unemployment	716,381	635,786	671,731	450,810	321,570	336,890
Workers' Compensation Insurance	819,815	1,427,498	1,210,446	700,000	400,920	575,290
<i>Total Employee Health Ins Fund Expenditures</i>	<i>8,537,269</i>	<i>8,788,248</i>	<i>9,460,823</i>	<i>5,673,790</i>	<i>5,046,370</i>	<i>5,422,090</i>



Employee Insurance Fund

Health Insurance Fund Line Item Budget Revenue Summary						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
60-174-5700	Interest Earnings	16,231	24,929	47,640	30,000	50,000
60-174-5742	City Contr . PPO	5,546,352	5,514,343	5,237,195	3,127,480	3,021,310
60-174-5743	City Contr . Dental	262,937	269,996	257,339	144,650	145,160
60-174-5744	Retiree Contr . Dental	589	2,213	540	540	440
60-174-5745	Retiree Contr . Health	7,473	11,587	10,304	10,300	4,440
60-174-5746	Empl. Contr.PPO	1,405,996	1,364,939	1,311,400	804,960	733,180
60-174-5748	Empl. Contr.Dental	230,070	231,107	218,935	129,730	124,950
60-174-5749	Refunds & Misc. Health	48,070	35,546	82,765	1,000	25,000
60-174-5750	COBRA Admin 2% Fees	695	1,078	730	300	-
60-174-5751	SMHO Contr . PPO	31,534	-	-	-	-
60-174-5752	SMHO Contr . Dental	2,049	-	-	-	-
60-174-5754	Vision	77,258	80,043	79,484	46,970	51,020
60-174-5801	Other Misc Revenue	3,800	-	3,000	-	-
Total Revenues	7,633,054	7,535,781	7,249,332	4,295,930	4,251,590	4,155,500

Health Insurance Line Item Detail Expenditure Summary						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
60-171-7419	Bank Fees	304	407	407	410	400
60-171-7437	Cafeteria Sec 125 Admin Fee	9,734	10,719	10,986	7,200	7,180
60-171-7700	Other Charges	3,377	13,513	(10,531)	-	-
60-174-7360	Software Maintenance	5,642	5,832	7,408	5,900	8,000
60-174-7430	Admin Fees	289,930	311,966	289,481	153,530	197,140
60-174-7431	Audit	2,520	4,114	2,000	2,000	1,900
60-174-7432	Benefit Consulting Fees	33,463	34,750	21,950	19,450	20,420
60-174-7440	Vision	77,318	80,143	80,999	48,050	51,240
60-174-7510	Lease Agreement	-	-	-	5,700	-
60-174-7662	Stop Loss Prem..PPO	801,136	786,975	860,712	520,000	605,590
60-174-7672	Claims Paid	5,152,973	4,814,073	5,605,088	3,300,000	3,085,540
60-174-7674	Dental Claims Paid	355,774	352,537	368,855	227,810	272,090
60-174-7680	Employee Clinic	228,379	250,791	303,644	193,500	221,830
60-174-7690	Employee Wellness Program	11,386	28,851	9,815	20,000	20,000
60-174-7691	Employee Assistance Program	29,137	30,293	27,831	19,430	18,580
Total Expenditures	7,001,073	6,724,964	7,578,646	4,522,980	4,323,880	4,509,910

Employee Insurance Fund

Life/AD&D, LTD, STD and Unemployment Insurance Fund Line Item Detail Revenue Summary

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
61-174-5742 1072 City Contr.Life	158,640	78,133	80,200	53,910	45,000	50,000
61-174-5742 1073 City Contr . AD&D & LTD	487,368	513,946	541,410	362,680	250,640	253,170
61-174-5742 1429 City Contr . STD	12,093	12,853	12,533	9,270	7,000	10,000
61-174-5742 1220 City Payroll Unemployment	5,506	14,031	13,386	8,450	8,000	13,000
61-174-5751 1072 SMHO Contr . Life & AD&D	1,179	-	-	-	-	-
61-174-5700 Interest Earnings	1,415	1,976	2,952	1,500	2,970	2,400
Total Revenues	666,201	620,939	650,481	435,810	313,610	328,570

Life/AD&D, LTD, STD and Unemployment Insurance Fund Line Item Detail Expenditure Summary

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
61-174-7430 Admin Fees - STD	-	-	-	8,460	-	-
61-174-7662 1072 Ins Prem . Life	161,220	80,503	82,122	48,260	48,260	50,000
61-174-7662 1073 Ins Prem . AD&D & LTD	504,330	511,228	542,627	375,860	252,910	263,290
61-174-7672 1220 Claims Paid . Unemployment	38,645	23,233	14,814	15,000	8,000	10,000
61-174-7673 1429 Claims Paid . STD	12,186	20,822	32,168	3,230	12,400	13,600
Total Expenditures	716,381	635,786	671,731	450,810	321,570	336,890

Employee Insurance Fund

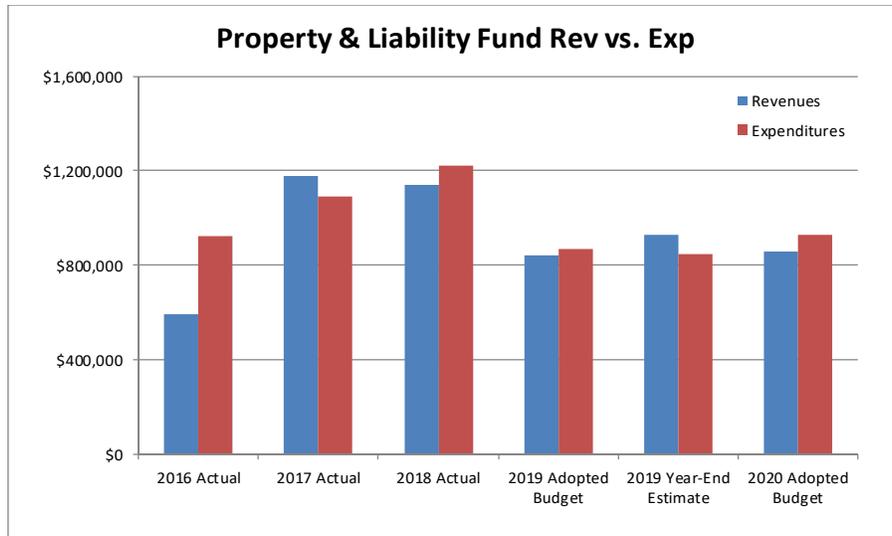
Workers' Compensation Insurance Fund Line Item Detail						
Revenue Summary						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
64-174-5700 Interest Earnings	13,896	15,041	20,836	10,000	19,400	20,180
64-174-5742 City Payroll Contribution	830,298	1,016,930	1,079,083	510,540	431,850	449,120
64-174-5749 Refunds & Misc. Revenue	5,668	29,129	4,066	10,000	730	250
Total Revenues	849,862	1,061,100	1,103,985	530,540	451,980	469,550

Workers' Compensation Insurance Fund Line Item Detail						
Expenditure Summary						
Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
64-174-7419 Bank Fees	327	445	439	400	430	440
64-174-7430 Admin Fees	15,011	14,294	15,963	16,090	16,100	16,900
64-174-7431 Broker/ Act/Audit	38,957	15,000	23,717	23,010	920	23,950
64-174-7435 TPA Expenses	22,093	22,094	27,470	27,470	16,460	15,140
64-174-7662 Stop Loss	83,820	98,798	107,122	70,000	94,150	98,860
64-174-7672 Claims Paid	659,607	1,276,867	1,035,735	563,030	272,860	420,000
Total Expenditures	819,815	1,427,498	1,210,446	700,000	400,920	575,290

Property and Liability Insurance Fund

**Property & Liability Fund
2016-2020 Summary of Estimated Financial Sources and Uses**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
Revenues						
Charges for services	\$ 383,270	\$ 830,630	\$ 938,910	\$ 783,910	\$ 783,910	\$ 802,540
Investment earnings	1,240	(648)	1,973	6,400	4,030	3,870
Miscellaneous	207,606	349,232	201,672	50,000	143,100	50,000
Total revenues	592,116	1,179,214	1,142,555	840,310	931,040	856,410
Expenditures						
General government	922,214	1,091,524	1,221,606	870,650	845,620	929,000
Total expenditures	922,214	1,091,524	1,221,606	870,650	845,620	929,000
Excess (deficiency) of financial sources over financial uses	(330,098)	87,690	(79,051)	(30,340)	85,420	(72,590)
Fund Balance, Beginning of Year	\$ 659,886	\$ 329,788	\$ 417,478	\$ 282,728	\$ 338,427	\$ 423,847
Fund Balance, End of Year	\$ 329,788	\$ 417,478	\$ 338,427	\$ 252,388	\$ 423,847	\$ 351,257



Property and Liability Insurance Fund Budget Summary

Description of Fund

The Property and Liability Insurance Fund accounts for the costs of property and liability insurance for the city.

Revenues – \$856,410

Revenues for this fund are derived from allocations to other city funds based on an allocation method to ensure adequate funding in future years.

Expenditures – \$929,000

Expenditures from this fund include primarily cost for insurance. The significant decline in costs from 2018 to 2019-2020 is related to the transition of fire services and assets to South Metro Fire Rescue (resulting in significantly fewer buildings and vehicles being insured by the City.)

Revenue Line Item Budget

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
68-171-5700 Interest Earnings	1,240	(648)	1,973	6,400	4,030	3,870
68-171-5742 Claims Reimbursement	207,606	349,232	201,672	50,000	143,100	50,000
68-171-5871 General Fund Operations	208,800	610,100	700,000	600,000	600,000	600,000
68-171-5874 Sewer Fund	99,670	129,540	153,520	153,520	153,520	169,330
68-171-5875 Storm Fund	13,290	17,190	20,390	20,390	20,390	22,410
68-171-5876 EMT Fund	41,580	48,600	55,000	-	-	-
68-171-5877 Comm Center	13,290	16,800	-	-	-	-
68-171-5878 Geneva Village Fund	6,640	8,400	10,000	10,000	10,000	10,800
Total Revenues	592,116	1,179,214	1,142,555	840,310	931,040	856,410

Expenditure Line Item Budget

Account Number and Description	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Year-End Estimate	2020 Adopted Budget
68-174-7115 Non-Capital Equipment	-	-	54,717	-	-	-
68-174-7431 Broker/Act/Audit	31,250	99,300	44,912	31,250	920	30,950
68-174-7443 Special Legal Services	-	-	15,872	-	-	-
68-174-7610 Property & Liability Insurance	476,906	496,756	483,677	351,250	474,160	497,870
68-174-7650 Self Insurance - City	414,058	495,468	622,428	488,150	370,540	400,180
Total Expenditures	922,214	1,091,524	1,221,606	870,650	845,620	929,000



Photo by Leigh Townsend

Capital Improvement Plan

Capital Improvement Plan

Overview

The city has a significant financial interest in streets, public facilities, parks, natural areas, and other capital improvements. In past years, the city council and the residents of Littleton, through their actions, have demonstrated a firm commitment to, and investment in, the city capital projects. Major expenditures in the five-year Capital Improvement Program shall be appropriated after funding the annual lease obligations.

The following schedules are projections and will be updated annually during budget review. Funding is subject to annual available appropriations.

Capital Projects Fund

The Capital Projects Fund is the fund which accounts for the majority of capital projects. The largest revenue sources in this fund are highway user tax (restricted to street-related improvements) and building use tax.

The city has expenditures that are considered “core” expenditures. These projects are defined as ongoing, annual projects and generally include assets that are on a set replacement schedule. It is the intent of the City to fund “core” projects before other projects. The core projects have little or no impact on operational costs as they are general maintenance of infrastructure or replacement of assets at the end of their useful life.

The core projects for 2020 are as follows:

- \$1,457,950 – Lease Payments.
- \$370,000 – Information Technology. Includes replacement of computers, servers, storage area network and network infrastructure.
- \$202,100 – Police. Replacement of existing equipment and technology. \$103,000 to be reimbursed through E-911 Area Operating Funds.
- \$300,000 – Public Works. Building maintenance. Includes redesign of outdated HVAC system, critical repairs to the Court House, and several smaller projects throughout city-owned buildings.
- \$1,400,700 – Public Works. Pavement Management Projects. Includes regular maintenance and mill/overlay of streets and related infrastructure (curb, gutter, and sidewalk.) Only the portion of pavement management covered through the Highway User Tax Fund is considered a core project. The remainder is included below.
- \$850,000 – Public Works. Replacement of fleet vehicles and equipment.
- \$3,100,000 – Public Works. Dedicated street maintenance funded by the transfer from the General Fund as a result of the fire inclusion.

Projects that were funded in excess of \$25,000 in addition to the core projects are as follows:

- \$150,000 – Municipal Court. Replace existing municipal court software. This was initially budgeted in 2019 then re-appropriated in 2020 due to delays.
- \$100,000 – Public Works. Americans with Disabilities Act (ADA) Improvements.
- \$225,000 – Public Works. Continued work on Rio Grande Bridge replacement.
- \$175,000 – Public Works. Traffic Signal Replacements.
- \$150,000 – Community Development. Final implementation phase of new permitting and code enforcement software.

Capital Improvement Plan

Other Funds

Other funding sources reported in separate funds for capital projects include:

- ◆ *Conservation Trust Fund* – The city’s share of State Lottery proceeds.
- ◆ *Consolidated Special Revenues Fund* – PEG fees received from cable television customers.
- ◆ *Grants Fund* – Various grant funding sources including federal and local grants.
- ◆ *Open Space Fund* – Open Space revenues from Littleton’s allocated share of Arapahoe and Jefferson Counties Open Space sales tax.
- ◆ *Impact Fee Funds* – Impact fees are legally restricted to provide for capital improvements related to new growth.
- ◆ *Sewer Utility Enterprise* and *Storm Drainage Enterprise* – Monies received from fees paid by utility customers and are restricted to capital projects for the sewer and storm drainage utilities.
- ◆ *Geneva Village* – Monies received from rent paid by Geneva Village residents as well as transfers from the General Fund.

Impact of CIP on the Operating Budget

The City’s Operating Budget is directly affected by the CIP. A majority of new capital improvements require ongoing expenses for routine operation, repair and maintenance upon completion or acquisition. Existing City facilities and equipment will eventually require rehabilitation, renovation or upgrades to accommodate new uses or address needed improvements. Older facilities usually involve higher maintenance and repair costs as well.

Where some capital projects may result in increased costs, other capital improvements make a positive contribution to the fiscal well-being of the City. Capital projects such as infrastructure expansion necessary to support new development helps promote economic development and growth that generates additional operating revenues. These new revenue sources provide the funding needed to maintain, improve and expand the City’s infrastructure.

Operating impacts are considered in deciding which projects move forward in the CIP because it is not possible for the City to fund several large-scale projects concurrently which have significant negative operating budget impacts. Therefore, large projects are staggered over time.

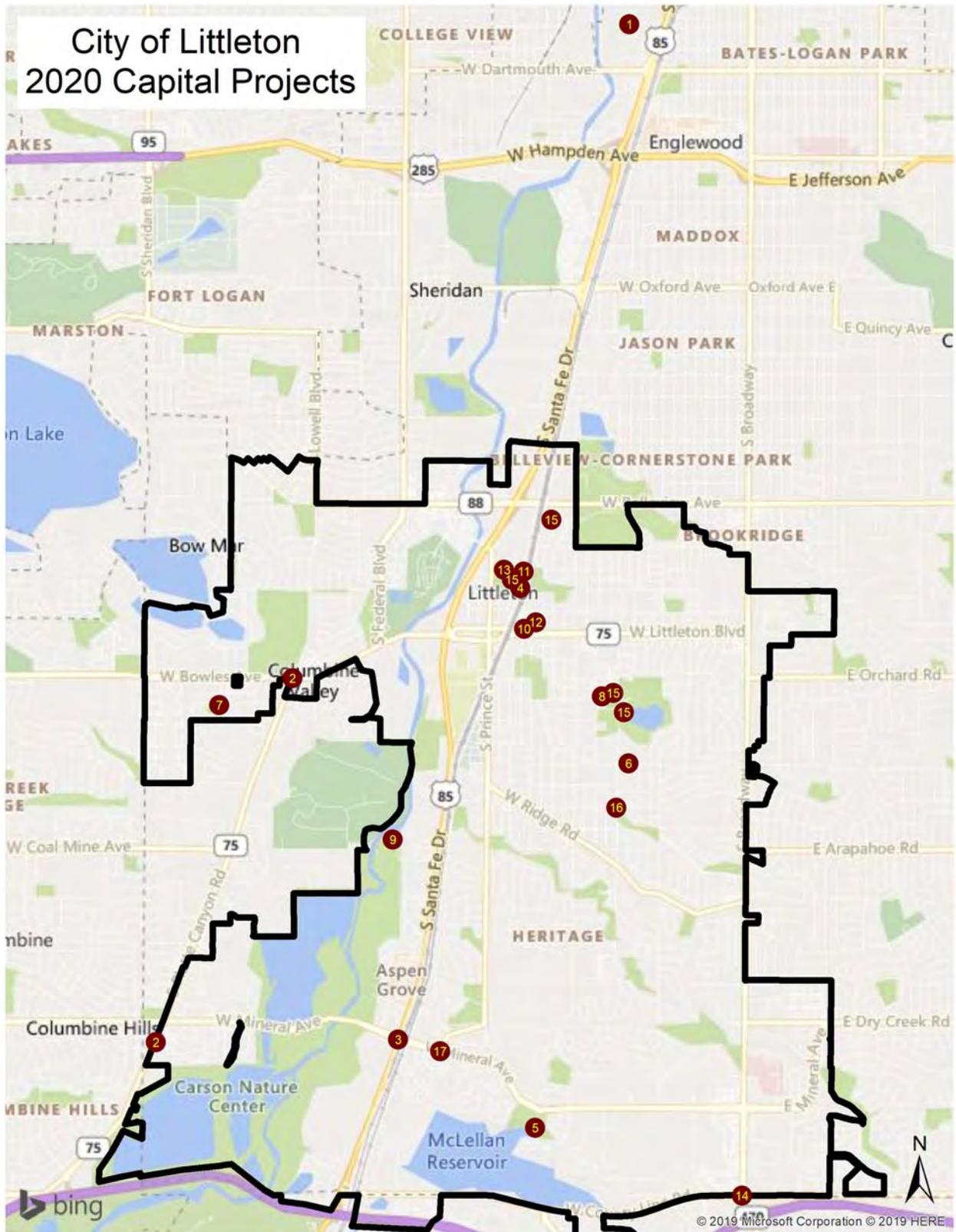
On the following page is a map of the significant projects included in the 2020 Budget. (This map is not indicative of all capital projects as it does not include minor projects of \$50,000 or less nor does it include recurring maintenance-type projects.) These projects are budgeted from various funds including Capital Projects, Sewer Utility, Storm Drainage, Grants, Open Space and Impact Fees:

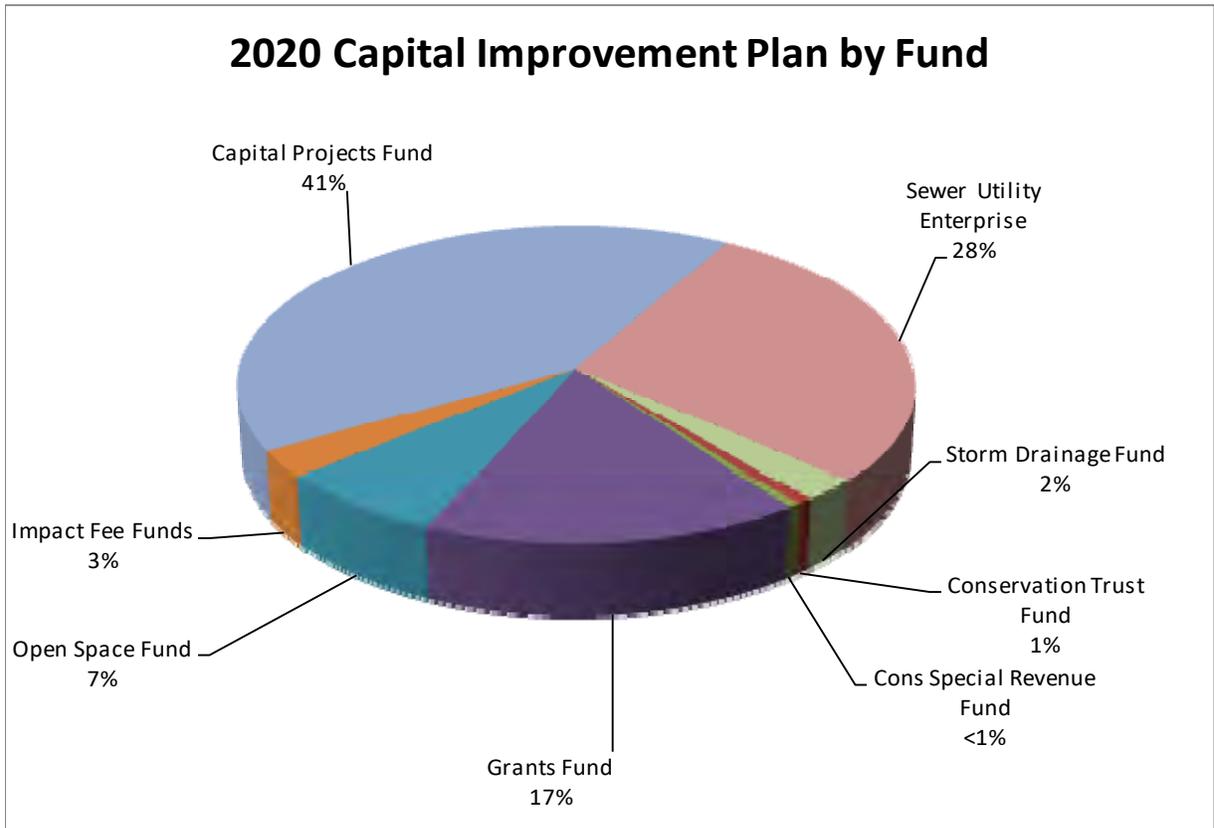
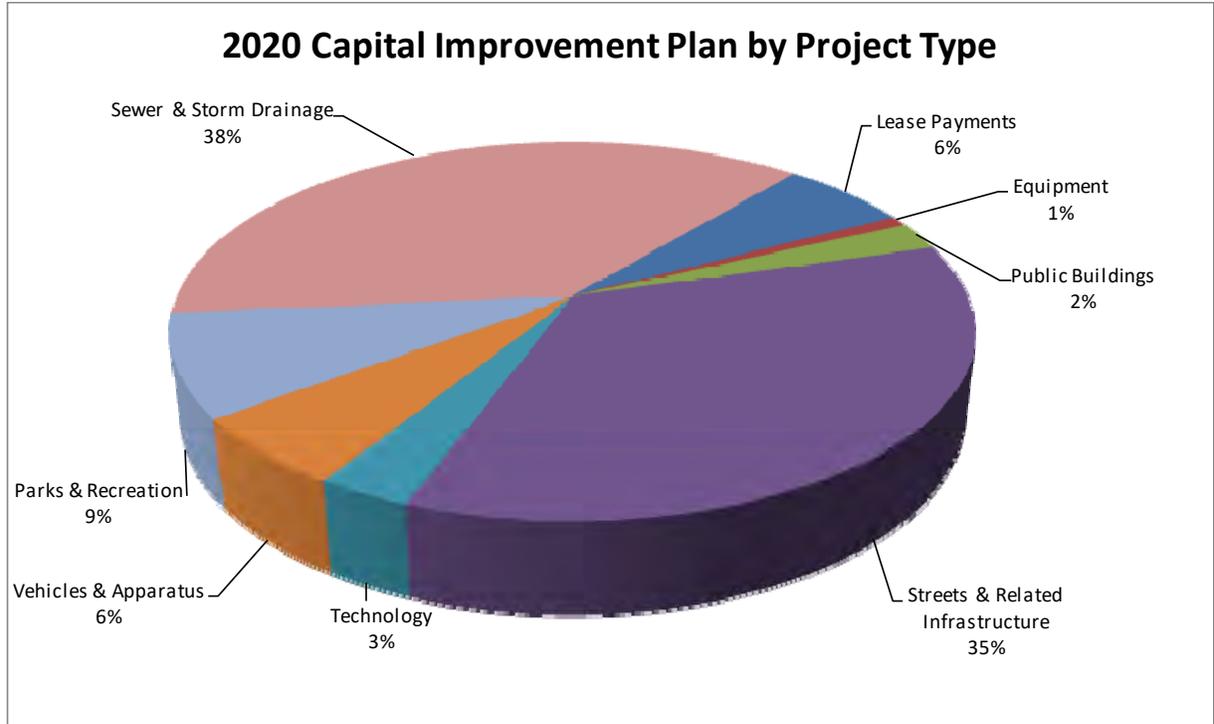


Map Ref	Project	2020 Budget
1	Capital Projects - SPWRP	6,854,520
2	S Platte Canyon Intersection Improvements	1,950,000
3	Santa Fe & Mineral Intersection Improvements	1,220,000
4	Rio Grande Bridge	600,000
5	Writer's Vista Restroom and Shelter	500,000
6	Caley Avenue Sanitary Sewer Extension	300,000
7	Hamlet Park Playground	250,000
8	Library Security System	250,000
9	Reynolds Landing	200,000
10	Courthouse Building Improvements and Upgrades	154,000
11	Codes Software	150,000
12	Courthouse Software	150,000
13	Video Equipment	100,000
14	County Line and Broadway Intersection Improvements	100,000
15	Littleton Facilities HVAC Design	90,000
16	Little's Creek Gallup-Peakview intersection	250,000
17	Jackass Gulch Stream Stabilization	100,000

City-Wide Projects

Pavement Management	1,448,595
ADA Improvements	100,000
CDBG Sidewalks	114,750
Projects Total	\$ 14,881,865





Five Year Projection – Capital Projects Fund

Project Name	2019						2019 - 2024
	Projected	2020	2021	2022	2023	2024	Total
Debt and Other Long-Term Obligations							
Museum Lease Payments	\$ 1,086,350	\$ 1,087,400	\$ 1,092,550	\$ 1,086,650	\$ -	\$ -	\$ 4,352,950
Courthouse Lease (LBA)	219,080	218,070	216,890	220,540	218,860	217,014	1,310,454
Platform Truck Lease	1,072,397	-	-	-	-	-	1,072,397
Radios: Police and Public Works	152,480	152,480	152,480	152,480	152,480	152,480	914,880
Radios: Fire	620,522	-	-	-	-	-	620,522
SUBTOTAL	\$ 3,150,829	\$ 1,457,950	\$ 1,461,920	\$ 1,459,670	\$ 371,340	\$ 369,494	\$ 8,271,203
Technology							
PC's/Infratr/Pol Mobile (non-capital)	183,803	180,000	150,000	150,000	150,000	150,000	963,803
Network Infrastructure Upgrade	60,000	60,000	60,000	60,000	50,000	50,000	340,000
SAN Upgrade	50,000	50,000	50,000	50,000	40,000	40,000	280,000
Server / Storage Replacements	80,000	80,000	80,000	80,000	70,000	70,000	460,000
MS Office Upgrade/Google	150,000	-	-	-	-	-	150,000
Fiber Network between Crucial Facilities	75,000	-	-	-	-	-	75,000
RMS/CAD	500,000	-	-	-	-	-	500,000
Codes Software	107,887	150,000	-	-	-	-	257,887
Courthouse Software	-	150,000	-	-	-	-	150,000
SUBTOTAL	\$ 1,206,690	\$ 670,000	\$ 340,000	\$ 340,000	\$ 310,000	\$ 310,000	\$ 3,176,690
Equipment							
Equipment Replacement	115,000	99,100	101,580	104,120	106,723	109,391	635,914
Communications Equip. Replace - E-911	121,690	103,000	103,000	103,000	103,000	103,000	636,690
Relocate Police Comm Center (fully reimb)	260,000	-	-	-	-	-	260,000
SUBTOTAL	\$ 496,690	\$ 202,100	\$ 204,580	\$ 207,120	\$ 209,723	\$ 212,391	\$ 1,532,604
Vehicles							
Armored Vehicle	304,660	-	-	-	-	-	304,660
Fleet Replacement Vehicles	837,219	850,000	800,000	800,000	800,000	800,000	4,887,219
SUBTOTAL	\$ 1,141,879	\$ 850,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 5,191,879
Public Buildings							
Station #12 Concrete Repair	205,000	-	-	-	-	-	205,000
Bellview Campus Plan	55,000	-	-	-	-	-	55,000
Service Center Security	19,650	-	-	-	-	-	19,650
Service Center - Bldg 1 Concrete	-	25,000	-	-	-	-	25,000
Courthouse Security	6,378	-	-	-	-	-	6,378
Courthouse Lights	65,000	-	-	-	-	-	65,000
Courthouse Windows	-	36,500	-	-	-	-	36,500
Courthouse Brick Repair	-	28,500	-	-	-	-	28,500
Courthouse Stairs	-	89,000	-	-	-	-	89,000
Littleton Center-Replace Window Seals	40,000	-	-	-	-	-	40,000
Littleton Center-Interior Signage	-	28,000	-	-	-	-	28,000
LPD Lighting	28,500	-	-	-	-	-	28,500
Community Room Drywall	22,500	-	-	-	-	-	22,500
LPD/LC Parking Lot Lighting	16,000	-	-	-	-	-	16,000
Littleton Facilities HVAC Design	-	90,000	-	-	-	-	90,000
General Building Maintenance	70,000	3,000	300,000	300,000	300,000	300,000	1,273,000
SUBTOTAL	\$ 528,028	\$ 300,000	\$ 2,028,028				
Streets and Infrastructure							
ADA Improvements	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Traffic Signals	93,680	175,000	175,000	175,000	175,000	175,000	968,680
Santa Fe Mineral/Traffic Poles	28,000	-	-	-	-	-	28,000
Pavement Management	2,728,846	1,448,595	1,305,832	1,268,037	1,289,683	1,311,653	9,352,646
Traffic Calming	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Committed Street Maintenance	-	3,100,000	3,193,000	3,288,790	3,387,454	3,489,077	16,458,321
Rio Grande Bridge	175,000	193,600	-	-	-	-	368,600
Downtown Infrastructure Upgrades	32,273	-	-	-	-	-	32,273
Santa Fe Congestion Study (PEL)	200,000	-	-	-	-	-	200,000
SUBTOTAL	\$ 3,382,799	\$ 5,042,195	\$ 4,798,832	\$ 4,856,827	\$ 4,977,137	\$ 5,100,730	\$ 28,158,520
TABOR Projects							
TABOR Street Rehab & Other projects	655,811	-	-	-	-	-	655,811
SUBTOTAL	\$ 655,811	\$ -	\$ 655,811				
Total Capital Projects Fund	\$ 10,562,725	\$ 8,522,245	\$ 7,905,332	\$ 7,963,617	\$ 6,968,200	\$ 7,092,615	\$ 49,014,734

Five Year Projection – Other Funds

Project	Estimated 2019	2020	2021	2022	2023	2024	2019 - 2024 Total
Consolidated Special Revenues Fund							
Video Equipment	10,000	100,000	39,000	39,975	40,974	41,998	271,947
TOTAL	\$ 10,000	\$ 100,000	\$ 39,000	\$ 39,975	\$ 40,974	\$ 41,998	\$ 271,947
Conservation Trust Fund							
Parkland Maintenance	100,000	100,000	100,000	100,000	100,000	100,000	600,000
South Platte Park	50,000	29,700	29,091	28,464	27,818	50,000	215,072
Rent (State Land Board - Depot Art Center)	-	20,300	20,909	21,536	22,182	22,848	107,775
Library/Museum Security System Upgrades	-	-	196,000	-	140,780	-	336,780
Library - Boiler Replacement	275,000	-	-	-	-	-	275,000
Condensation Return Tank	22,000	-	-	-	-	-	22,000
Roof Replacement on Museum Historic Buildings	68,850	-	-	-	-	-	68,850
TOTAL	\$ 515,850	\$ 150,000	\$ 346,000	\$ 150,000	\$ 290,780	\$ 172,848	\$ 1,625,478
Geneva Village							
Building Improvements	20,000	20,000	20,000	20,000	20,000	20,000	120,000
TOTAL	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
Grants Fund							
Rio Grande Bridge	-	406,400	-	-	-	-	406,400
CDBG Sidewalk Construction	114,750	114,750	114,750	114,750	114,750	114,750	688,500
Federal & Berry Intersection	-	119,610	-	-	-	-	119,610
S Platte Canyon/Bowles & SPC/Mineral	-	1,750,000	-	-	-	-	1,750,000
Santa Fe & Mineral	-	1,000,000	-	-	-	-	1,000,000
TOTAL	\$ 114,750	\$ 3,390,760	\$ 114,750	\$ 114,750	\$ 114,750	\$ 114,750	\$ 3,964,510
Impact Fee Funds							
Facility improvements	1,600,000	250,000	-	350,000	800,000	160,000	3,160,000
Fire - Loan Interest	1	-	-	-	-	-	1
County Line and Broadway	-	100,000	400,000	300,000	200,000	-	1,000,000
Santa Fe & Mineral	-	220,000	-	-	-	-	220,000
Marmot Library Consortium	110,000	-	-	-	-	-	110,000
Library Elevator	300,000	-	-	-	-	-	300,000
TOTAL	\$ 2,010,001	\$ 570,000	\$ 400,000	\$ 650,000	\$ 1,000,000	\$ 160,000	\$ 4,490,001
Open Space Fund							
Open Space Master Plan	12,534	-	-	-	-	-	12,534
Capital Projects - SSPR	49,361	181,500	50,000	50,000	50,000	50,000	430,861
SSPR Contract	228,290	312,350	343,957	353,308	362,921	372,802	1,973,628
Rent (State Land Board - Depot Art Center)	19,702	-	-	-	-	-	19,702
Reynolds Landing	100,000	200,000	500,000	200,000	200,000	-	1,200,000
Hudson Gardens River Enhancement Phase I	400,000	-	-	-	-	-	400,000
Field Elementary	337,950	-	-	-	-	-	337,950
Options Playground	348,030	-	-	-	-	-	348,030
South Platte River Improvements	30,000	-	-	-	-	-	30,000
Highline Canal Conservancy	20,000	20,000	-	-	-	-	40,000
Hamlet Park Playground	-	250,000	-	-	-	-	250,000
Harlow Park Tennis	750,000	-	-	-	-	-	750,000
Writer's Vista Restroom and Shelter	-	500,000	-	-	-	-	500,000
Berry Park	-	10,000	175,000	-	-	-	185,000
Ida Park Playground	-	7,000	50,000	-	-	-	57,000
Southbridge Park Ball Field, Playground	-	40,000	565,000	-	-	-	605,000
Major Trail Wayfinding	-	15,000	450,000	-	-	-	465,000
Planning & Design for 2023 Projects	-	-	-	100,000	-	-	100,000
Bowles Grove Ball Field Renovation	300,000	-	-	-	-	-	300,000
Progress Park (shelter, restrooms, parking, etc.)	396,823	-	-	-	-	-	396,823
TOTAL	\$ 2,992,690	\$ 1,535,850	\$ 2,133,957	\$ 703,309	\$ 612,921	\$ 422,802	\$ 8,401,528

Five Year Projection – Other Funds

Project	2019	2020	2021	2022	2023	2024	2019 - 2024 Total
Sewer Utility Enterprise							
Treatment Plant	3,840,500	6,854,520	6,609,000	6,615,000	5,720,000	6,147,500	35,786,520
BioGas	2,178,730	-	-	-	-	-	2,178,730
Sanitary Sewer Upgrades	250,000	1,400,000	350,000	400,000	450,000	500,000	3,350,000
Vehicles	-	575,000	-	-	-	-	575,000
Utility Billing System Replacement	-	-	100,000	-	-	-	100,000
TOTAL	\$ 6,269,230	\$ 8,829,520	\$ 7,059,000	\$ 7,015,000	\$ 6,170,000	\$ 6,647,500	\$ 41,990,250
Storm Enterprise							
Little's Creek Gallup-Peakview intersection	250,000	250,000	250,000	-	-	-	750,000
Rangeview Gulch	-	-	100,000	-	1,000,000	-	1,100,000
Rangeview Gulch detention	-	-	-	100,000	300,000	400,000	800,000
Slaughterhouse Gulch/Powers Park and Huron St. Pipe	50,000	-	-	-	-	-	50,000
Lowell/Wynetka pipe rehab	-	-	20,000	-	-	-	20,000
Inlet replacements; Broadway/7134 Acoma, Sterne...	9,505	-	15,000	-	-	-	24,505
Mineral Ave. W of South Platte R; sep FES into cooley	-	-	5,000	-	-	-	5,000
Undefined Projects	103,805	-	30,000	301,000	221,000	241,000	896,805
Trailmark underdrains	-	83,880	147,000	150,000	150,000	150,000	680,880
Museum Storm sewer/Library Lane Storm sewer	-	-	50,000	-	-	-	50,000
Ridge Road storm sewer	180,000	-	-	-	-	-	180,000
Lowell/Lotonka/3397 W Arlington...	-	-	50,000	50,000	-	-	100,000
700 block S. Bryant storm	-	50,000	-	-	-	-	50,000
1305 W. Davies Pl. outlet	-	-	-	20,000	-	-	20,000
200-300 Rafferty Gardens	-	-	-	50,000	-	-	50,000
W. Berry Ave at Bow Mar Dr. sump	-	-	-	20,000	-	-	20,000
Elati Euclid Acoma storm sewer	-	-	-	300,000	-	-	300,000
S. Logan E. Jamison inlet	-	-	-	20,000	-	-	20,000
W. Prentice (Huron-Big Dry)	-	-	80,000	-	-	-	80,000
Remove Windermere St/canal siphon and new outfall	50,000	-	-	-	-	-	50,000
Bellview Service Center improvements (MS4)	-	25,000	25,000	50,000	-	-	100,000
Skunk Hollow Pond for regional downtown area	83,650	-	500,000	-	-	-	583,650
Highline Canal, WQ berms	-	-	-	-	50,000	50,000	100,000
Concrete	-	-	-	50,000	50,000	50,000	150,000
Jackass Gulch FHAD update (due to S. Fe Park North)	-	-	-	50,000	100,000	-	150,000
Jackass Gulch Stream Stabilization	-	100,000	400,000	250,000	200,000	-	950,000
Storm sewer cleaning	-	-	75,000	75,000	10,000	-	160,000
Highline Canal Maintenance	-	-	10,000	10,000	10,000	10,000	40,000
Public Pond Maintenance	-	100,000	10,000	-	10,000	-	120,000
Danzig Pl. underdrains	145,000	-	-	-	-	-	145,000
Sheri Lane- add storm sewer	-	-	-	50,000	-	-	50,000
Lakeview Dr/Ketring Park entrance flooding	-	-	-	20,000	-	-	20,000
Mohawk/Berry sump pump drainage	-	-	-	50,000	-	-	50,000
5265/5271 Crocker inlet and 220 LF pipe replace (backy	-	30,000	-	-	-	-	30,000
Erosion at Lee Gulch/Prince roadway sump (Charley Err	-	-	-	55,000	-	-	55,000
CCTV Pipe Inspection	12,850	-	-	-	-	-	12,850
TOTAL	\$ 884,810	\$ 638,880	\$ 1,767,000	\$ 1,671,000	\$ 2,101,000	\$ 901,000	\$ 7,963,690
Total All Other Funds	\$ 12,817,331	\$ 15,235,010	\$ 11,879,707	\$ 10,364,034	\$ 10,350,425	\$ 8,480,897	\$ 69,127,404

Fifteen Year Unfunded – Capital Projects Fund

Project	Requested								
	2020	2021	2022	2023	2024	2025	2026	2027	
Technology									
PC's/Infrastr/Pol Mobile (non-capital)	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	
Network Infrastructure Upgrade	-	-	-	10,000	60,000	61,500	63,038	64,614	
SAN Upgrade	10,000	10,000	10,000	20,000	50,000	51,250	52,531	53,844	
Server / Storage Replacements	-	-	-	10,000	80,000	82,000	84,050	86,151	
Fiber Network between Crucial Facilities	650,000	-	-	-	-	100,000	100,000	100,000	
Police Encryption	-	100,516	-	-	-	-	-	-	
Police Radios Replacement	-	-	-	-	-	1,177,678	-	-	
Public Works Radios Replacement	-	-	-	-	-	382,631	-	-	
SUBTOTAL	\$ 660,000	\$ 140,516	\$ 40,000	\$ 70,000	\$ 370,000	\$ 2,035,059	\$ 479,619	\$ 484,609	
Equipment									
Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,126	\$ 114,929	\$ 117,802	
SUBTOTAL	\$ -	\$ 112,126	\$ 114,929	\$ 117,802					
Vehicles									
Fleet Replacement Vehicles	\$ 462,000	\$ 450,000	\$ 450,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	
Fleet Maintenance Equipment	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
SUBTOTAL	\$ 487,000	\$ 500,000	\$ 500,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	
Streets and Infrastructure									
Undergrounding Master Plan	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Studies	225,000	50,000	50,000	50,000	50,000	100,000	100,000	100,000	
Corridor Studies	-	50,000	50,000	50,000	50,000	100,000	50,000	50,000	
Santa Fe (Hwy 85)	-	100,000	600,000	900,000	-	10,000,000	10,000,000	-	
Mineral at Santa Fe	-	1,034,500	1,034,500	-	-	-	-	-	
Broadway Improvements	-	-	-	1,053,800	1,396,223	1,363,523	-	-	
Traffic Signals	705,000	175,000	375,000	175,000	435,000	575,000	575,000	575,000	
Concrete Roadway Improvements	260,000	(110,000)	(30,000)	30,000	40,000	450,000	450,000	450,000	
Pavement Management Planning	95,000	(10,000)	20,000	(10,000)	20,000	-	-	-	
Crack Sealing	(160,000)	14,000	129,000	35,000	(45,000)	-	-	-	
Surface Sealing	431,000	246,000	(260,000)	120,000	584,000	-	-	-	
Mill & Overlay	1,083,000	(210,000)	(537,000)	451,000	276,000	-	-	-	
Transportation Improvements	210,000	-	-	-	-	2,030,000	500,000	500,000	
Traffic Calming	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Bridge Master Plan and Improvements	300,000	90,000	125,000	150,000	125,000	150,000	150,000	150,000	
ADA Improvements	150,000	150,000	150,000	150,000	150,000	250,000	250,000	250,000	
Raised Pedestrian Crosswalks	-	122,000	-	-	-	-	-	-	
Pedestrian & Bicycle Safety Improvements	90,000	110,000	110,000	80,000	80,000	110,000	110,000	110,000	
Jamison Bridge Repairs and Upgrades	257,500	-	-	-	-	-	-	-	
SUBTOTAL	\$ 3,746,500	\$ 1,836,500	\$ 1,841,500	\$ 3,259,800	\$ 3,186,223	\$ 15,153,523	\$ 12,210,000	\$ 2,210,000	

Fifteen Year Unfunded – Capital Projects Fund (continued)

Project	2028	2029	2030	2031	2032	2033	2034	2020-2034 Total
Technology								
PC's/Infrast/Pol Mobile (non-capital)	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 2,070,000
Network Infrastructure Upgrade	66,229	67,885	69,582	71,322	73,105	74,933	76,806	759,014
SAN Upgrade	55,190	56,570	57,984	59,434	60,920	62,443	64,004	674,170
Server / Storage Replacements	88,305	90,513	92,776	95,095	97,472	99,909	102,407	1,008,678
Fiber Network between Crucial Facilities	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,650,000
Police Encryption	-	-	-	-	-	-	-	100,516
Police Radios Replacement	-	-	-	-	-	-	-	1,177,678
Public Works Radios Replacement	-	-	-	-	-	-	-	382,631
SUBTOTAL	\$ 489,724	\$ 494,968	\$ 500,342	\$ 505,851	\$ 511,497	\$ 517,285	\$ 523,217	\$ 7,822,687
Equipment								
Equipment Replacement	\$ 120,747	\$ 123,766	\$ 126,860	\$ 130,032	\$ 133,283	\$ 133,283	\$ 133,283	\$ 1,246,111
SUBTOTAL	\$ 120,747	\$ 123,766	\$ 126,860	\$ 130,032	\$ 133,283	\$ 133,283	\$ 133,283	\$ 1,246,111
Vehicles								
Fleet Replacement Vehicles	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 16,362,000
Fleet Maintenance Equipment	50,000	50,000	50,000	50,000	50,000	50,000	50,000	725,000
SUBTOTAL	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 17,087,000
Streets and Infrastructure								
Undergrounding Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Transportation Studies	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,425,000
Corridor Studies	50,000	50,000	100,000	50,000	50,000	50,000	50,000	800,000
Santa Fe (Hwy 85)	-	-	-	-	-	-	-	21,600,000
Mineral at Santa Fe	-	-	-	-	-	-	-	2,069,000
Broadway Improvements	-	-	-	-	-	-	-	3,813,546
Traffic Signals	635,000	575,000	575,000	575,000	635,000	575,000	575,000	7,735,000
Concrete Roadway Improvements	450,000	450,000	450,000	450,000	450,000	450,000	450,000	4,690,000
Pavement Management Planning	-	-	-	-	-	-	-	115,000
Crack Sealing	-	-	-	-	-	-	-	(27,000)
Surface Sealing	-	-	-	-	-	-	-	1,121,000
Mill & Overlay	-	-	-	-	-	-	-	1,063,000
Transportation Improvements	100,000	500,000	500,000	100,000	500,000	500,000	500,000	5,940,000
Traffic Calming	25,000	25,000	25,000	25,000	25,000	25,000	25,000	375,000
Bridge Master Plan and Improvements	150,000	150,000	150,000	150,000	150,000	150,000	150,000	2,290,000
ADA Improvements	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,250,000
Raised Pedestrian Crosswalks	-	-	-	-	-	-	-	122,000
Pedestrian & Bicycle Safety Improvements	110,000	110,000	110,000	110,000	110,000	110,000	110,000	1,570,000
Jamison Bridge Repairs and Upgrades	-	-	-	-	-	-	-	257,500
SUBTOTAL	\$ 1,870,000	\$ 2,210,000	\$ 2,260,000	\$ 1,810,000	\$ 2,270,000	\$ 2,210,000	\$ 2,210,000	\$ 58,284,046

Fifteen Year Unfunded – Capital Projects Fund (continued)

Project	Requested							
	2020	2021	2022	2023	2024	2025	2026	2027
Public Buildings								
Bowles Barn Brick Repair	-	-	-	-	-	50,000	-	-
Replace Service Center Building #2	-	-	400,000	2,235,000	2,000,000	-	-	-
City-Wide Landscaping	-	-	-	50,000	50,000	50,000	50,000	50,000
THAC Roof Access Replace Chiller 1	-	-	-	-	-	125,000	-	-
Courthouse Exterior Brick	-	-	-	-	-	35,000	-	-
Courthouse Lighting in Courtroom	-	-	-	-	-	60,000	-	-
Courthouse West Door Replacement	-	-	-	-	-	20,000	-	-
Courthouse Boiler Replacement	-	-	-	-	-	150,000	-	-
Courthouse Carpet/Hardwood Floors	-	-	-	-	-	45,000	-	-
Courthouse Install Emergency Generator	-	-	-	-	-	125,000	-	-
Courthouse Interior Lighting Upgrade	-	-	-	-	-	30,000	-	-
General Building Maintenance	-	-	-	-	-	300,000	300,000	300,000
Littleton Center Concrete Replacement	-	-	-	-	-	200,000	-	-
Littleton Center Seal Exterior Brick	-	-	-	-	-	75,000	-	-
Littleton Center reglaze courtyard windows	-	-	-	-	-	80,000	-	-
Littleton Center fire alarm replacement	-	-	-	-	-	150,000	-	-
Littleton Center-Replace Window Seals	28,500	-	-	-	-	-	-	-
Littleton Center building/site renovations	-	-	-	4,134,870	6,697,920	-	-	-
Littleton Center Ceiling Grid and Lighting Replacement	180,000	-	-	-	-	-	-	-
Littleton Center Back Up Power Design	17,500	-	-	-	-	-	-	-
Littleton Center Restroom Remodel (ADA)	127,500	-	-	-	-	-	-	-
Littleton Center IT Server Room HVAC Redundancy	37,500	-	-	-	-	-	-	-
Littleton Center Security Upgrades	50,000	-	-	-	-	-	-	-
BSC Bld. 1 Training Room AV Upgrade	7,500	-	-	-	-	-	-	-
Belleview Service Center Building 1 RTU replacements	178,000	-	-	-	-	-	-	-
BSC Bld. 5 CMU Maintenance/Reseal	22,500	-	-	-	-	-	-	-
Bemis House Update Electrical	-	-	-	-	-	75,000	-	-
Romancing the Bean Heater Replacement	-	-	-	-	-	20,000	-	-
Geneval Lodge Exterior Improvements	70,000	-	-	-	-	-	-	-
Geneval Lodge HVAC	61,000	-	-	-	-	-	-	-
Museum air handlers (4)	-	-	-	-	-	250,000	-	-
Museum boilers	-	-	-	-	-	90,000	-	-
Museum chiller	-	-	-	-	-	250,000	-	-
Collections air handlers (4)	-	-	-	-	-	250,000	-	-
Library Parking Lot	-	-	-	-	-	280,000	-	-
Library Roof	-	-	-	-	-	90,000	-	-
Library fire suppression control panel	-	-	-	-	-	125,000	-	-
SUBTOTAL	\$ 780,000	\$ -	\$ 400,000	\$ 6,419,870	\$ 8,747,920	\$ 2,925,000	\$ 350,000	\$ 350,000
Total UNFUNDED Capital Projects Fund	\$ 5,673,500	\$ 2,477,016	\$ 2,781,500	\$ 11,049,670	\$ 13,604,143	\$ 21,525,708	\$ 14,454,548	\$ 4,462,411

Fifteen Year Unfunded – Capital Projects Fund (continued)

Project	2028	2029	2030	2031	2032	2033	2034	2020-2034 Total
Public Buildings								
Bowles Barn Brick Repair	-	-	-	-	-	-	-	50,000
Replace Service Center Building #2	-	-	-	-	-	-	-	4,635,000
City-Wide Landscaping	-	-	-	-	-	-	-	250,000
THAC Roof Access Replace Chiller 1	-	-	-	-	-	-	-	125,000
Courthouse Exterior Brick	-	-	-	-	-	-	-	35,000
Courthouse Lighting in Courtroom	-	-	-	-	-	-	-	60,000
Courthouse West Door Replacement	-	-	-	-	-	-	-	20,000
Courthouse Boiler Replacement	-	-	-	-	-	-	-	150,000
Courthouse Carpet/Hardwood Floors	-	-	-	-	-	-	-	45,000
Courthouse Install Emergency Generator	-	-	-	-	-	-	-	125,000
Courthouse Interior Lighting Upgrade	-	-	-	-	-	-	-	30,000
General Building Maintenance	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,000,000
Littleton Center Concrete Replacement	-	-	-	-	-	-	-	200,000
Littleton Center Seal Exterior Brick	-	-	-	-	-	-	-	75,000
Littleton Center reglaze courtyard windows	-	-	-	-	-	-	-	80,000
Littleton Center fire alarm replacement	-	-	-	-	-	-	-	150,000
Littleton Center-Replace Window Seals	-	-	-	-	-	-	-	28,500
Littleton Center building/site renovations	-	-	-	-	-	-	-	10,832,790
Littleton Center Ceiling Grid and Lighting Replacemer	-	-	-	-	-	-	-	180,000
Littleton Center Back Up Power Design	-	-	-	-	-	-	-	17,500
Littleton Center Restroom Remodel (ADA)	-	-	-	-	-	-	-	127,500
Littleton Center IT Server Room HVAC Redundancy	-	-	-	-	-	-	-	37,500
Littleton Center Security Upgrades	-	-	-	-	-	-	-	50,000
BSC Bld. 1 Training Room AV Upgrade	-	-	-	-	-	-	-	7,500
Belleview Service Center Building 1 RTU replacement	-	-	-	-	-	-	-	178,000
BSC Bld. 5 CMU Maintenance/Reseal	-	-	-	-	-	-	-	22,500
Bemis House Update Electrical	-	-	-	-	-	-	-	75,000
Romancing the Bean Heater Replacement	-	-	-	-	-	-	-	20,000
Geneval Lodge Exterior Improvements	-	-	-	-	-	-	-	70,000
Geneval Lodge HVAC	-	-	-	-	-	-	-	61,000
Museum air handlers (4)	-	-	-	-	-	-	-	250,000
Museum boilers	-	-	-	-	-	-	-	90,000
Museum chiller	-	-	-	-	-	-	-	250,000
Collections air handlers (4)	-	-	-	-	-	-	-	250,000
Library Parking Lot	-	-	-	-	-	-	-	280,000
Library Roof	-	-	-	-	-	-	-	90,000
Library fire suppression control panel	-	-	-	-	-	-	-	125,000
SUBTOTAL	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 22,072,790
Total UNFUNDED Capital Projects Fund	\$ 4,080,471	\$ 4,428,734	\$ 4,487,202	\$ 4,045,883	\$ 4,514,780	\$ 4,460,568	\$ 4,466,500	\$ 106,512,634

2020 Project Details

Capital Projects at the SPWRP Plant

Department

Public Works - Sewer Utility

Project Milestones

2020 – Anticipated
Completion of Requested
Projects

**Total Project Cost:
Varies annually**

About the Project

The 2020 South Platte Water Renewal Partners (formerly the Littleton/Englewood Wastewater Treatment Plant) planned capital projects reflect an increase of \$3,014,020 from the 2019 budget (this includes the 50% funded by the City of Englewood).



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Sewer Utility Fund	\$3,840,500	\$6,854,520	\$6,609,000	\$6,615,000	\$5,720,000	\$6,147,500	\$35,786,520
Total	\$3,840,500	\$6,854,520	\$6,609,000	\$6,615,000	\$5,720,000	\$6,147,500	\$35,786,520

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Equipment/Construction	\$3,840,500	\$6,854,520	\$6,609,000	\$6,615,000	\$5,720,000	\$6,147,500	\$35,786,520
Total	\$3,840,500	\$6,854,520	\$6,609,000	\$6,615,000	\$5,720,000	\$6,147,500	\$35,786,520

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated.	

2020 Project Details

**Platte Canyon Road
Intersection Improvements**

Department
Public Works - Street
Maintenance

Project Milestones
2019- Grant application
approved for funding
2020 - Anticipated
Completion

**Total Project Cost:
\$1,950,000**

About the Project

Intersection design and construction projects are planned at Platte Canyon Road & Bowles Avenue (2020), Platte Canyon Road & Mineral Avenue (2020). Both projects are 100% CDOT funded, however \$200,000 has been included for potential project over-runs, which are required to be city funded.



Funding Sources							
	Prior Years	2020	2021	2022	2023	2024	Total
Capital Projects Fund		\$200,000					\$200,000
Grant (Federal)		\$1,075,000					\$1,075,000
Grant (State)		\$675,000					\$675,000
Total	\$0	\$1,950,000	\$0	\$0	\$0	\$0	\$1,950,000

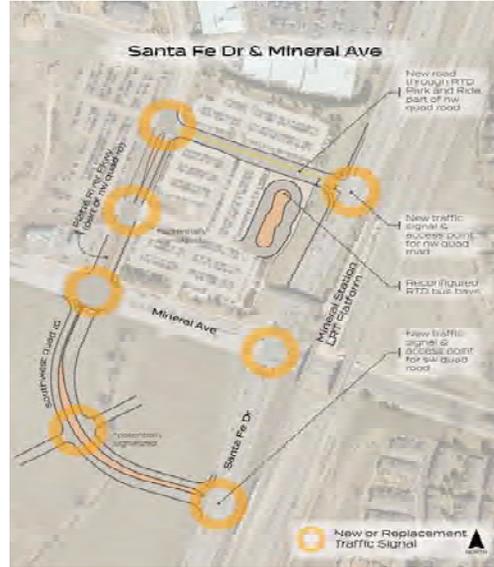
Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering		\$200,000					\$200,000
Construction		\$1,750,000					\$1,750,000
Total	\$0	\$1,950,000	\$0	\$0	\$0	\$0	\$1,950,000

Estimated Initial Operations Impact
No significant impact to operational costs is anticipated.

2020 Project Details

About the Project

Plan and design for major improvements to the Santa Fe and Mineral Intersection in Littleton to be funded by the Denver Regional Council of Governments Transportation Improvement Program. \$220,000 has been budgeted for the City's match.



Santa Fe and Mineral Intersection Improvements

Department
Public Works - Traffic

Project Milestones
2019- Grant application approved for funding
2020- Design and Planning
2023- Construction

Total Project Cost:
\$9,372,000

Funding Source(s)							
	Prior Years	2020	2021	2022	2023	2024	Total
Transportation Impact Fees		\$220,000					\$220,000
Grant (Federal)		\$1,000,000	\$500,000	\$1,286,000	\$6,366,000		\$9,152,000
Total	\$0	\$1,220,000	\$500,000	\$1,286,000	\$6,366,000	\$0	\$9,372,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering		\$220,000					\$220,000
Construction		\$1,000,000	\$500,000	\$1,286,000	\$6,366,000		\$9,152,000
Total	\$0	\$1,220,000	\$500,000	\$1,286,000	\$6,366,000	\$0	\$9,372,000

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated.	

2020 Project Details

**Rio Grande Bridge
Improvements**

Department
Public Works - Streets and
Engineering

Project Milestones
2020- Rio Grande
Completion

Total Project Cost:
\$626,400

About the Project

The department annually replaces and repairs bridges around the city. This maintenance reduces hazardous situations. The replacement of the Rio Grande bridge over Slaughterhouse Gulch, originally budgeted for 2019, has been re-appropriated for 2020. Future projects are yet to be determined.



Funding Sources							
	Prior Years	2020	2021	2022	2023	2024	Total
Capital Projects Fund	\$175,000	\$193,600					\$368,600
Grant (Federal)		\$406,400					\$400,000
Total	\$175,000	\$600,000	\$0	\$0	\$0	\$0	\$775,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Construction	\$175,000	\$600,000					\$775,000
Total	\$175,000	\$600,000	\$0	\$0	\$0	\$0	\$775,000

Estimated Initial Operations Impact
No significant impact to operational costs is anticipated.

2020 Project Details

Writer's Vista Bathroom and Shelter Replacement

Department
Open Space

Project Milestones
2018-2019 Design
2020 - Anticipated
Completion

Total Project Cost:
\$621,062

About the Project

The Writer's Vista Bathroom and Shelter Replacement project is a pass-through of Arapahoe County Open Space (ACOS) grant funding. The City's share of construction for this project is \$100,000. This project will be managed by South Suburban Parks & Recreation.



Funding Sources							
	Prior Years	2020	2021	2022	2023	2024	Total
Open Space Fund		\$100,000					\$100,000
SSPR	\$10,531	\$100,000					\$110,531
ACOS Grant	\$10,531	\$400,000					\$410,531
Total	\$21,062	\$600,000	\$0	\$0	\$0	\$0	\$621,062

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Design	\$21,062						\$21,062
Construction		\$600,000					\$600,000
Total	\$21,062	\$600,000	\$0	\$0	\$0	\$0	\$621,062

Estimated Initial Operations Impact
No significant impact to operational costs is anticipated.

2020 Project Details

**Caley Avenue
Sanitary Sewer Extension**

Department
Public Works - Sewer Utility

Project Milestones
2020 - Anticipated
Completion

**Total Project Cost:
\$300,000**

About the Project

Extension of sanitary sewer mains on Greenwood Street and Caley Avenue will allow 6 properties to connect to city mains and remove their septic systems.



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Sewer Utility Fund		\$300,000					\$300,000
Total	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering		\$50,000					\$50,000
Construction		\$250,000					\$250,000
Total	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated. Once property owners connect to city mains, they will be assessed user charges for sanitary sewer treatment and collection which will offset anticipated operational costs.	

2020 Project Details

Hamlet Park
Playground

Department
Open Space

Project Milestones
2018-2019 Design
2020 - Anticipated
completion

Total Project Cost:
\$529,170

About the Project

Hamlet Park playground, shelter, basketball court and trail replacement design is complete with expected construction costs of \$500,000. The project costs will be shared equally by SSPR and the City of Littleton, and the project will be managed by SSPR staff.



Funding Sources							
	Prior Years	2020	2021	2022	2023	2024	Total
Open Space Fund	\$14,585	\$250,000					\$264,585
Outside Funding (SSPRD)	\$14,585	\$250,000					\$264,585
Total	\$29,170	\$500,000	\$0	\$0	\$0	\$0	\$529,170

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Design	29170						\$29,170
Construction		\$500,000					\$500,000
Total	\$29,170	\$500,000	\$0	\$0	\$0	\$0	\$529,170

Estimated Initial Operations Impact
No significant impact to operational costs is anticipated.

2020 Project Details

Library Master Plan

Department
Library & Museum

Project Milestones
2020 - Anticipated completion

**Total Project Cost:
\$250,000**

About the Project

In cooperation with Public Works, the Library will be undertaking a master planning process in 2020 in an effort to maximize the available space within the building and to plan for a future expansion. This project will be funded with Library Impact Fees as it is the result of increased library patronage stemming from growth in the community.



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Library Impact Fees		\$250,000					\$250,000
Total	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering		\$250,000					\$250,000
Total	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Estimated Initial Operations Impact
No significant impact to operational costs is anticipated.

2020 Project Details

Reynolds Landing

Department
Open Space

Project Milestones
2019 - Planning complete
2020-23 - Construction
2023 - Completion

Total Project Cost:
\$1,200,000

About the Project

This request is for construction of river work at Reynolds Landing including restoration of unsafe drop structures. The 2020 budgeted expenses include an Arapahoe County Open Space grant of \$90,000. Construction is anticipated to begin in 2020 with a total final of \$8 million. Potential funding partners include: Urban Drainage and Flood Control District, Arapahoe County Open Space, South Suburban and the South Platte Working Group.



Funding Sources							
	Prior Years	2020	2021	2022	2023	2024	Total
Open Space Fund	\$10,000	\$110,000	\$500,000	\$200,000	\$200,000		\$1,020,000
ACOS Grant	\$90,000	\$90,000					\$180,000
Total	\$100,000	\$200,000	\$500,000	\$200,000	\$200,000	\$0	\$1,200,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering	\$100,000						\$100,000
Construction		\$200,000	\$500,000	\$200,000	\$200,000		\$1,100,000
Total	\$100,000	\$200,000	\$500,000	\$200,000	\$200,000	\$0	\$1,200,000

Estimated Initial Operations Impact
No significant impact to operational costs is anticipated.

2020 Project Details

Courthouse Building Improvements

Department
 Municipal Court/Facilities

Project Milestones
 2020 - Anticipated Completion

Total Project Cost:
\$154,000

About the Project

Multiple projects are planned in 2020 to make critical repairs and replacements to the Littleton Municipal Court building, including replacement of south exterior stairs (\$89,000), window repair (\$36,500), and exterior brick repair (\$28,500).



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Capital Projects Fund		\$154,000					\$154,000
Total	\$0	\$154,000	\$0	\$0	\$0	\$0	\$154,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering		\$4,000					\$4,000
Construction		\$150,000					\$150,000
Total	\$0	\$154,000	\$0	\$0	\$0	\$0	\$154,000

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated, though some energy savings may be realized due to replacement and re-sealing of older windows.	

2020 Project Details

**Codes
Software**

Department
Community Development/IT

Project Milestones
2018 - Project commenced
2019- Scope re-defined
and expanded
2020 - Anticipated
Completion

**Total Project Cost:
\$362,887**

About the Project

Conversion to Trakit9 software will enhance Community Development operations and increase customer service to the community by automating permitting, managing inspections, and tracking projects.



Funding Sources							
	Prior Years	2020	2021	2022	2023	2024	Total
Sewer Utility Fund	\$5,000						
General Fund	\$100,000						
Capital Projects Fund	\$107,887	\$150,000					\$257,887
Total	\$212,887	\$150,000	\$0	\$0	\$0	\$0	\$362,887

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Software/Hardware	\$212,887	\$150,000					\$362,887
Total	\$212,887	\$150,000	\$0	\$0	\$0	\$0	\$362,887

Estimated Initial Operations Impact	
Decreased costs through increased efficiency is anticipated.	

2020 Project Details

Courthouse Software

Department
Municipal Court/IT

Project Milestones
2020 - Anticipated completion

**Total Project Cost:
\$150,000**

About the Project

The current municipal court software was purchased in 2003. The court has been trying to go paperless for the last two years. The current software has many issues that have made it impossible to move forward with a paperless court. New court software will increase efficiencies in the court along with allowing the court to continue going paperless.



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Capital Projects Fund		\$150,000					\$150,000
Total	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Software/Hardware		\$150,000					\$150,000
Total	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Estimated Initial Operations Impact	
A \$30,000 annual maintenance fee will be assessed starting after the first year of implementation, compared to the current software maintenance fees of \$29,900. Annual savings in paper and printer supplies costs are anticipated to be \$5,000.	

2020 Project Details

Video Recording Equipment

Department
Communications

Project Milestones
2020 - Anticipated
Completion

Total Project Cost:
\$100,000

About the Project

The communications department will purchase new equipment to replace 9 year old council chamber cameras and seven year old community room cameras and wiring to upgrade to HD and ensure readiness for 4K technology. These acquisitions will be funded by PEG fee revenue.



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Consolidated Special Revenue Fund		\$100,000					\$100,000
Total	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Equipment		\$100,000					\$100,000
Total	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated.	

2020 Project Details

County Line and Broadway Capacity Improvements

 Department
 Public Works - Traffic
 Project Milestones
 2020 - Planning
 2023 - Construction

**Total Project Cost:
 \$1,000,000**

About the Project

Road widening and resurfacing to be paid for with Impact Fee Revenue. This project has a regional impact and will be funded through a federal grant of \$10 million and local matches totaling \$10 million. The amounts shown below are only the City of Littleton's local match obligation since this project is being sponsored by the City of Centennial.



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Transportation Impact Fee Fund		\$100,000	\$400,000	\$300,000	\$200,000		\$1,000,000
Total	\$0	\$100,000	\$400,000	\$300,000	\$200,000	\$0	\$1,000,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering		\$100,000					\$100,000
Construction			\$400,000	\$300,000	\$200,000		\$900,000
Total	\$0	\$100,000	\$400,000	\$300,000	\$200,000	\$0	\$1,000,000

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated.	

2020 Project Details

Littleton Facilities
HVAC Design

Department
Public Works - Facilities

Project Milestones
2020 - Anticipated
Completion

Total Project Cost:
\$90,000

About the Project

Design and specify multiple Littleton facility HVAC upgrades and replacements to include the Littleton Center, Bemis Library, Museum and Building 1 at the Belleview Service Center.



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Capital Projects Fund		\$90,000					\$90,000
Total	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering		\$90,000					\$90,000
Total	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000

Estimated Initial Operations Impact	
No significant impact to operational costs can be estimated until the plan is completed. However, it is anticipated that energy efficiencies will be gained and a portion of staff time regarding HVAC issues will be saved and reallocated to higher priority tasks.	

2020 Project Details

Storm Drainage Projects
(various locations)

Department

Public Works - Storm
Drainage

Project Milestones

2020 – Ongoing
Replacements and Repairs
of Existing Infrastructure

Total Project Cost:
Varies Annually

About the Project

Each year the City replaces and repairs storm drainage infrastructure (curbs, gutters, pipes and culverts) which are failing or in poor condition. Anticipated projects for 2020 include Little's Creek at Gallup and Peakview (\$250,000) and Jackass Gulch stream stabilization (\$100,000).



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Storm Drainage Fund	\$884,810	\$638,880	\$1,767,000	\$1,671,000	\$2,101,000	\$901,000	\$7,963,690
Total	\$884,810	\$638,880	\$1,767,000	\$1,671,000	\$2,101,000	\$901,000	\$7,963,690

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering	\$88,481	\$63,888	\$176,700	\$167,100	\$210,100	\$90,100	\$796,369
Construction	\$796,329	\$574,992	\$1,590,300	\$1,503,900	\$1,890,900	\$810,900	\$7,167,321
Total	\$884,810	\$638,880	\$1,767,000	\$1,671,000	\$2,101,000	\$901,000	\$7,963,690

Estimated Initial Operations Impact
No significant impact to operational costs is anticipated.

2020 Project Details

Street and Traffic Improvements

Department

Public Works - Streets and Engineering

Project Milestones

2020 – Ongoing
Repair and Maintenance

Total Project Cost:
\$1,448,595 - 2020
\$1,268,037 - \$1,311,653
Annually

About the Project

Each year the city receives funding from a state-imposed tax called the highway users tax. This revenue must be spent on transportation-related maintenance and improvements. The city budgets the entire amount - approx. \$1.1 to \$1.5 million - for street rehabilitation on asphalt roadways, two concrete roadways within the City, traffic signal improvements and sidewalk, curb and gutter improvements.



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Capital Projects Fund	\$2,728,846	\$1,448,595	\$1,305,832	\$1,268,037	\$1,289,683	\$1,311,653	\$9,352,646
Total	\$2,728,846	\$1,448,595	\$1,305,832	\$1,268,037	\$1,289,683	\$1,311,653	\$9,352,646

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Construction	\$2,728,846	\$1,448,595	\$1,305,832	\$1,268,037	\$1,289,683	\$1,311,653	\$9,352,646
Total	\$2,728,846	\$1,448,595	\$1,305,832	\$1,268,037	\$1,289,683	\$1,311,653	\$9,352,646

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated.	

2020 Project Details

ADA Transition Plan Implementation

Department

Public Works - Facilities & Engineering

Project Milestones

Ongoing

Total Project Cost:

\$100,000

Annually

About the Project

Implementation of the ADA Transition Plan to upgrade city facilities and public right-of-way to meet ADA standards.



Funding Source(s)							
	Prior Years	2020	2021	2022	2023	2024	Total
Capital Projects Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Construction	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated.	

2020 Project Details

CDBG Sidewalk Replacements

Department
Public Works - Streets and Engineering

Project Milestones
2020 - Anticipated Completion

Total Project Cost:
\$114,750
Annually

About the Project

The department annually replaces and repairs broken and destroyed concrete sidewalks, curbs and gutters with CDBG funds. This maintenance reduces trip hazards and allows storm water to flow more efficiently through neighborhoods and into the storm drainage system. The CDBG funding is focused in the northeast neighborhoods of Littleton.



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Grant (Federal)	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$688,500
Total	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$688,500

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Construction	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$688,500
Total	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$688,500

Estimated Initial Operations Impact	
No significant impact to operational costs is anticipated.	



Photo by Yoshiko Wooten

Other Information

Long-Range Financial Plan

Overview

The City of Littleton has developed a five-year fiscally constrained financial plan which has become an important tool for anticipating cyclical and structural budget issues. A survey conducted by the Government Finance Officers' Association of the United States and Canada (GFOA) showed that 78% of respondents use a similar tool for their General Fund and 68% of respondents use such tools for other funds as well. The survey also showed that 94% of respondents use planning and projections to show revenue and expenditure trends to identify potential future fiscal issues. In addition, 64% of respondents use this tool to indicate how a structurally balanced budget could be achieved. The City of Littleton's budget policies include a structurally balanced budget.

The purpose of this financial forecast is to evaluate current and future fiscal conditions to help guide policy and programmatic decisions. An effective forecast allows for improved decision-making in maintaining fiscal discipline and delivering essential community services. This five-year financial plan has been instrumental in conveying the importance of the fire inclusion vote in November 2018 and the impacts of neglecting to find a sufficient funding source for street maintenance and infrastructure improvements.

Process

The City utilized an objective forecast which seeks to estimate revenues and expenditures as accurately as possible. Staff has also employed a conservative approach to revenue forecasting for highly variable revenues such as building permits. Project fees are not included in the forecast until permits have been issued. Major revenue and expenditure categories are utilized to refine projections in more detail. These categories are similar to those used for the city's monthly reporting standards.

In gathering information, the city utilized state forecasting data as well as other resources such as the Public Utilities Commission to assist in forecasting. All city department heads reviewed the forecasting assumptions and provided input on the General Fund and Capital Projects Fund needs. The preliminary analysis included an examination of historical data and relevant economic conditions. This analysis includes reviewing business cycles, demographics, identifying outlier data and any other important factors which impact the forecast. Finally, forecasting methods were incorporated to generate the results. Forecasting methods may be qualitative or quantitative. While complex techniques may obtain more accurate results in specific cases, GFOA's analysis shows that simpler techniques perform just as well or better on average. These specific methods include extrapolation, which is trend analysis for revenue forecasting and hybrid forecasting, which combines knowledge-based qualitative information with quantitative methods. This forecasting method is very common and can deliver superior results.

General Fund Assumptions

Assumptions used in creating the General Fund five year projections are:

- The local and global economies will continue moderately growing in the short term
- Operating expenditures will not exceed operating revenues plus a modest increase for employee compensation
- Voters approved the South Metro Fire Rescue Authority inclusion in November and, as a result, fire services are transferred to SMFRA in 2020
- As a result of the fire inclusion election, the City's mill levy is reduced to 2.0 mills from 6.662 mills for 2020 property tax collections and each year thereafter.
- Also as a result of the fire inclusion election, more than \$3 million will be transferred from the General Fund to the Capital Projects Reserve Account annually beginning in 2020 and each year thereafter (dedicated to street maintenance).
- The ending fund balance is projected to be between 8% and 18% (two average budget months) of the subsequent year's estimated operating expenditures at the end of the five year long range forecast.
- No new employee positions were incorporated into future projections

The following schedules are projections and will be updated every year during budget review. These schedules were presented to Council during the study sessions held September 7 and September 24, 2019.

Five-Year Projections – Moving Forward

The following conclusions are drawn from the five year projections:

- Increased sales and use taxes from new commercial and residential development will assist to fund future general operations.
- A recovering economy will provide opportunities for growth; however, a demand for increased services requires deferral of many operating and capital needs.
- Operating expenditure growth is increasing at a higher rate than operating revenue growth. Additional revenues, reduced expenditures, or a combination will be needed to sustain the current levels of services.

On the following pages are the five-year fiscally constrained financial plans for the largest operating and capital funds:

- General Fund
- Sewer Utility Enterprise
- Storm Drainage Enterprise
- Capital Projects Fund
- Conservation Trust Fund
- Open Space Fund
- Impact Fee Funds (reported as a consolidated plan)

City of Littleton
 General Fund Sources / Uses
 2018-2024 Financial Projections

	2018 Actual	Final 2019 Budget	2019 Estimated	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected
REVENUES								
Taxes:								
Sales & Use Tax								
Retail Sales	\$28,635,410	\$29,813,560	\$29,746,460	\$30,760,810	\$31,871,275	\$32,986,770	\$34,141,307	\$35,336,253
General Use Tax	1,720,266	2,000,000	2,000,000	2,000,000	2,050,000	2,100,000	2,150,000	2,200,000
Motor Vehicle	2,488,106	2,100,000	2,400,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Total Sales & Use Tax	32,843,782	33,913,560	34,146,460	35,060,810	36,221,275	37,386,770	38,591,307	39,836,253
Property	5,620,684	5,735,510	5,733,100	1,893,250	1,931,115	1,873,182	1,910,646	1,948,859
Specific Ownership	418,455	401,490	420,000	122,890	135,178	131,123	133,745	136,420
Cigarette	193,951	207,000	193,950	208,000	208,000	208,000	208,000	208,000
Franchise Fees	2,235,991	2,249,130	2,249,130	2,294,110	2,339,992	2,386,792	2,434,528	2,483,219
License and Permits	1,317,797	1,445,870	1,554,840	1,477,100	1,506,642	1,536,775	1,567,511	1,598,861
Intergovernmental	16,637,450	936,620	1,006,230	971,610	978,478	1,013,357	1,048,824	1,085,533
Charges for Services	2,845,357	1,816,150	1,620,500	1,717,730	1,734,907	1,769,605	1,804,997	1,841,097
Fines	681,342	737,000	714,550	750,280	765,286	780,592	796,204	812,128
Investment Earnings	207,042	178,450	178,450	227,020	231,560	236,191	240,915	245,733
Miscellaneous	1,100,543	797,790	875,150	865,610	865,610	865,610	865,610	865,610
Total Revenues	\$64,102,394	\$48,418,570	\$48,692,360	\$45,588,410	\$46,918,043	\$48,187,997	\$49,602,287	\$51,061,713
EXPENDITURES								
Salary - Regular	\$34,353,152	\$22,208,549	\$22,169,650	\$24,012,830	\$24,594,165	\$25,331,990	\$25,791,950	\$26,565,709
Overtime	2,476,681	883,900	891,790	859,700	885,491	912,056	939,418	967,601
Soc Sec/Mcare/Work Comp	2,364,552	1,731,010	1,714,770	1,728,180	1,780,025	1,833,426	1,888,429	1,945,082
Insurance Benefits	5,664,042	3,661,240	3,577,150	3,758,030	4,163,391	4,329,927	4,503,124	4,683,249
Retirement Benefits	3,257,554	2,190,170	2,046,420	1,703,180	1,960,275	2,019,083	2,079,655	2,142,045
Misc Benefits	197,211	150,555	153,120	157,310	158,883	160,472	162,077	163,698
Asphalt & Paving Materials	317,870	300,000	316,000	-	-	-	-	-
Collection Materials	248,922	330,100	297,100	305,900	312,018	318,258	324,623	331,115
Supplies Other Special	361,866	389,653	348,600	326,100	329,361	332,655	335,982	339,342
Hardware/Software Maintenance	857,092	850,958	1,001,200	1,042,530	1,063,381	1,084,649	1,106,342	1,128,469
Learning & Education	389,144	377,365	387,500	413,000	421,260	429,685	438,279	447,045
Personnel Recruitment	80,701	70,000	151,900	85,000	85,000	85,000	85,000	85,000
Uniforms and PPE	419,475	95,130	73,180	73,830	75,307	76,813	78,349	79,916
Civic Programs	593,282	959,600	810,850	874,100	824,100	824,100	824,100	824,100
Telecommunications	475,494	530,440	548,660	446,400	459,792	473,586	487,794	502,428
Professional/Consulting Fees	2,780,795	2,999,256	2,802,400	3,098,640	2,225,273	2,184,098	2,227,780	2,272,336
Fire	-	8,471,321	8,425,110	50,000	30,000	10,000	-	-
Street Lighting	849,262	1,598,255	1,450,000	1,360,550	1,154,972	1,201,171	1,249,218	1,299,187
Utilities	887,712	897,830	847,280	871,950	898,109	925,052	952,804	981,388
Fleet Maintenance Charges	957,374	388,000	401,000	478,000	487,560	497,311	507,257	517,402
Other Equipment Maintenance	272,958	240,300	236,400	249,300	254,286	259,372	264,559	269,850
P&L Insurance	625,000	600,000	600,000	600,000	630,000	661,500	694,575	729,304
All Other Accounts	2,694,463	2,589,347	2,598,130	2,454,250	2,478,793	2,503,581	2,528,617	2,553,903
Total Expenditures	\$61,124,602	\$52,512,979	\$51,848,210	\$44,948,780	\$45,271,442	\$46,453,785	\$47,469,932	\$48,828,169
OTHER FINANCING SOURCES/(USES)								
Transfer In - EMT Fund	-	-	723,230	-	-	-	-	-
Transfer In - SMCC Fund	292,053	-	-	-	-	-	-	-
Transfer Out - Capital Projects (Fire)	-	-	-	(3,100,000)	(3,193,000)	(3,288,790)	(3,387,454)	(3,489,078)
Transfer Out - Geneva Village	-	-	-	(50,000)	-	-	-	-
Total Other Fin Sources/(Uses)	292,053	-	723,230	(3,150,000)	(3,193,000)	(3,288,790)	(3,387,454)	(3,489,078)
FUND BALANCE BEG. OF YR	\$13,058,890	\$14,543,223	\$16,328,735	\$13,896,115	\$11,385,745	\$9,839,346	\$8,284,768	\$7,029,669
FUND BALANCE END OF YR	\$16,328,735	\$10,448,814	\$13,896,115	\$11,385,745	\$9,839,346	\$8,284,768	\$7,029,669	\$5,774,135
FUND BAL. AS % OF OP EXPS	27%	20%	27%	25%	22%	18%	15%	12%

City of Littleton
2018 - 2024 Sewer Analysis

		Collection and Treatment						
		ACTUAL 2018	ESTIMATED 2019	BUDGET 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024
Revenues	Rate increase =	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Rate SF Inside City =	\$274.29	\$282.52	\$291.00	\$299.73	\$308.72	\$317.98	\$327.52
Total Revenues		\$15,499,671	\$17,853,490	\$16,802,240	\$17,290,216	\$17,802,132	\$18,334,057	\$18,956,263
Expenditures								
Total Operating Expenditures		\$10,475,626	\$10,497,130	\$9,468,840	\$9,639,100	\$9,924,540	\$10,324,769	\$10,923,553
Total Debt Service		\$3,552,384	\$3,555,170	\$3,555,690	\$3,553,710	\$3,558,140	\$3,552,660	\$3,545,757
Capital Projects - City - Collection		\$65,036	\$250,000	\$1,975,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Capital Projects - Biogas - Treatment		1,821,270	2,178,730	0	0	0	0	0
Capital Projects - SPWRP - Treatment		1,013,771	3,840,500	6,854,520	6,609,000	6,615,000	5,720,000	6,147,500
Total Capital Projects		\$2,900,077	\$6,269,230	\$8,829,520	\$7,709,000	\$7,715,000	\$6,820,000	\$7,247,500
Total Expenditures		\$16,928,087	\$20,321,530	\$21,854,050	\$20,901,810	\$21,197,680	\$20,697,429	\$21,716,810
Beginning Cash Balance		\$28,983,281	\$27,554,865	\$25,086,825	\$20,035,015	\$16,423,421	\$13,027,873	\$10,664,501
Ending Cash Balance*		\$27,554,865	\$25,086,825	\$20,035,015	\$16,423,421	\$13,027,873	\$10,664,501	\$7,903,954
Less: operating reserve (17%)		(1,780,856)	(1,784,512)	(1,609,703)	(1,638,647)	(1,687,172)	(1,755,211)	(1,857,004)
Net Ending Cash Balance		\$25,774,009	\$23,302,313	\$18,425,312	\$14,784,774	\$11,340,701	\$8,909,290	\$6,046,950
Debt Coverage (must be 1.10 or higher per bond covenant)		1.41	2.07	2.06	2.15	2.21	2.25	2.27

Notes:

The Plant Master Plan was updated in 2019 and includes Capital Projects.

Per bond requirements, the City must maintain a \$3 million cash balance for rate stabilization purposes.

Cash has been reduced by \$1,260,000 as this is on deposit with City of Englewood per the treatment plant operating agreement.

* Cash basis accounting is used for projection purposes.

City of Littleton
2018 - 2024 Storm Analysis

	ACTUAL 2018	ESTIMATED 2019	BUDGET 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024
Revenues							
Proposed rate increase =	3.1%	3.3%	40.0%	40.0%	40.0%	15.0%	3.0%
Rate SF =	\$0.00	\$34.09	\$47.73	\$66.82	\$93.55	\$107.58	\$110.81
Total Revenues	\$813,405	\$910,820	\$1,279,790	\$2,418,873	\$2,425,927	\$2,990,072	\$2,772,131
Expenditures							
Total Operating Expenditures	\$367,742	\$369,890	\$594,870	\$531,440	\$546,490	\$862,140	\$888,920
Total Capital Projects	\$516,019	\$884,810	\$638,880	\$1,767,000	\$1,671,000	\$2,101,000	\$901,000
Total Expenditures	\$883,761	\$1,254,700	\$1,233,750	\$2,298,440	\$2,217,490	\$2,963,140	\$1,789,920
Beginning Cash Balance	\$444,907	\$374,551	\$30,671	\$76,711	\$197,144	\$405,581	\$432,513
Ending Cash Balance*	\$374,551	\$30,671	\$76,711	\$197,144	\$405,581	\$432,513	\$1,414,724
Less: One month operating reserve (8%)	(29,419)	(29,591)	(47,590)	(42,515)	(43,719)	(68,971)	(71,114)
Net Ending Cash Balance	\$345,132	\$1,080	\$29,121	\$154,629	\$361,862	\$363,542	\$1,343,610

* Cash basis accounting is used for projection purposes.

City of Littleton
 Capital Projects Fund
 2018-2024 Financial Projections

	Actual 2018	Estimated 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Total 2019-2024
Beginning Fund Balance	\$ 14,098,782	\$ 12,377,846	\$ 6,080,211	\$ 3,921,056	\$ 2,435,927	\$ 995,352	\$ 678,870	
Total Revenues	\$ 4,930,797	\$ 4,265,090	\$ 6,363,090	\$ 6,420,203	\$ 6,523,043	\$ 6,651,717	\$ 6,762,861	\$ 36,986,003
Funded Projects								
Leases	\$ 1,756,735	\$ 3,150,829	\$ 1,457,950	\$ 1,461,920	\$ 1,459,670	\$ 371,340	\$ 369,494	\$ 9,658,444
Vehicles & Apparatus	1,127,647	1,141,879	850,000	800,000	800,000	800,000	800,000	5,519,526
Technology	491,423	1,206,690	670,000	340,000	340,000	310,000	310,000	3,358,112
Equipment	176,864	496,690	202,100	204,580	207,120	209,723	212,391	1,497,077
TABOR Capital Projects	1,282,093	655,811	-	-	-	-	-	1,937,904
Streets & Infrastructure (HUTF portion)	1,584,550	1,682,900	1,400,700	1,421,711	1,443,037	1,464,683	1,486,653	8,997,581
Dedicated Street Maintenance	-	-	3,100,000	3,193,000	3,288,790	3,387,454	3,489,077	12,969,244
Street & Related Infrastructure	-	1,599,899	441,495	84,121	25,000	25,000	25,000	2,175,515
ADA Improvements	-	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Building Maintenance Proj	232,422	528,028	300,000	300,000	300,000	300,000	300,000	1,960,450
Total Funded Projects	\$ 6,651,733	\$ 10,562,725	\$ 8,522,245	\$ 7,905,332	\$ 7,963,617	\$ 6,968,200	\$ 7,092,615	48,573,852
Ending Fund Balance	\$ 12,377,846	\$ 6,080,211	\$ 3,921,056	\$ 2,435,927	\$ 995,352	\$ 678,870	\$ 349,115	
Required Reserve	(1,457,910)	(1,457,950)	(1,461,920)	(1,459,670)	(371,340)	(369,490)	-	
Reserve for Grant Match	-	-	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
Ending Available Fund Balance	\$ 10,919,936	\$ 4,622,261	\$ 2,159,136	\$ 676,257	\$ 324,012	\$ 9,380	\$ 49,115	

City of Littleton
 Conservation Trust Fund
 2018-2024 Financial Projections

	Actual 2018	Estimated 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Total 2019-2024
Available at 01/01/XX	\$ 239,811	\$ 279,607	\$ 18,226	\$ 108,520	\$ 4,256	\$ 94,324	\$ 45,054	
Revenues								
Lottery Funds	\$ 237,905	\$ 250,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 1,450,000
Interest Earnings	5,020	4,470	294	1,736	68	1,509	721	8,798
Subtotal	\$ 242,925	\$ 254,470	\$ 240,294	\$ 241,736	\$ 240,068	\$ 241,509	\$ 240,721	\$ 1,458,798
Projects								
Parkland Maint	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
South Platte Park	50,000	50,000	29,707	29,098	28,471	27,825	50,000	215,102
Parks and Rec	24,000	-	20,293	20,902	21,529	22,175	22,840	107,738
Public Buildings	29,129	365,850	-	196,000	-	140,780	-	702,630
Subtotal	\$ 203,129	\$ 515,850	\$ 150,000	\$ 346,000	\$ 150,000	\$ 290,780	\$ 172,840	\$ 1,625,470
Ending Fund Balance	\$ 279,607	\$ 18,226	\$ 108,520	\$ 4,256	\$ 94,324	\$ 45,054	\$ 112,935	

City of Littleton
Open Space Fund
2018-2024 Financial Projections

	Actual 2018	Estimated 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Total 2019-2024
Available at 01/01/XX	\$ 2,343,181	\$ 2,544,609	\$ 2,744,679	\$ 3,044,479	\$ 3,030,136	\$ 3,735,176	\$ 4,581,998	
Revenues								
Arapahoe County Open Space revenues	\$ 1,128,976	\$ 1,176,220	\$ 1,200,000	\$ 1,236,000	\$ 1,273,080	\$ 1,311,272	\$ 1,350,611	\$ 7,547,183
Jefferson County Open Space revenues	93,121	93,000	94,860	96,757	98,692	100,666	102,680	586,655
Arapahoe County Grant	-	1,875,980	490,000	750,000	-	-	-	3,115,980
Interest Earnings	47,672	40,000	43,000	49,736	49,841	61,466	75,369	319,411
Rental Income	7,343	7,560	7,790	8,023	8,264	8,512	8,767	48,917
Subtotal	\$ 1,277,112	\$ 3,192,760	\$ 1,835,650	\$ 2,140,516	\$ 1,429,877	\$ 1,481,916	\$ 1,537,427	\$ 11,618,146
Projects								
A) Parks Development								
1) South Platte Park	\$ 222,651	\$ 167,526	\$ 217,350	\$ 247,200	\$ 254,616	\$ 262,254	\$ 270,122	\$ 1,419,068
2) Parks Development and Renewal	672,320	2,212,164	988,500	840,000	150,000	50,000	50,000	4,290,664
B) Trails & Trail Connections	90,713	500,000	215,000	950,000	200,000	200,000	200,000	2,265,000
C) Acquisitions	-	-	-	-	-	-	-	-
D) Other	90,000	113,000	115,000	117,659	120,221	122,840	124,854	713,574
Subtotal	\$ 1,075,684	\$ 2,992,690	\$ 1,535,850	\$ 2,154,859	\$ 724,837	\$ 635,095	\$ 644,976	\$ 8,688,307
Ending Fund Balance	\$ 2,544,609	\$ 2,744,679	\$ 3,044,479	\$ 3,030,136	\$ 3,735,176	\$ 4,581,998	\$ 5,474,449	
Reserves								
A) Parks Development		\$ 1,132,180	\$ 1,023,680	\$ 1,128,080	\$ 1,487,312	\$ 1,961,821	\$ 2,452,065	
B) Trails & Trail Connections		583,244	698,244	295,444	350,060	412,315	482,437	
C) Acquisitions		1,029,255	1,269,255	1,516,455	1,771,071	2,033,325	2,303,447	
D) Other		-	53,300	90,157	126,733	174,536	236,499	
Ending Reserves		\$ 2,744,679	\$ 3,044,479	\$ 3,030,136	\$ 3,735,176	\$ 4,581,998	\$ 5,474,449	

City of Littleton
Impact Fees Summary
2018-2024 Financial Projections

	Actual 2018	Estimated 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Total 2019-2024
Summary Impact Fees								
Available at 01/01/XX	\$ 3,020,202	\$ 3,482,423	\$ 2,032,109	\$ 2,384,529	\$ 2,682,682	\$ 2,735,605	\$ 3,079,374	
Revenues								
Police Impact Fees	\$ 52,030	\$ 66,430	\$ 78,740	\$ 58,363	\$ 59,297	\$ 60,246	\$ 61,210	\$ 384,287
Museum Impact Fees	43,721	91,080	107,790	64,262	65,290	63,534	61,991	453,947
Fire Impact Fees	70,432	35,360	-	-	-	-	-	35,360
Library Impact Fees	44,364	88,910	94,700	57,345	58,262	56,395	57,297	412,909
Facilities Impact Fees	266,453	345,450	373,750	288,998	293,622	298,320	303,093	1,903,233
Transportation Impact Fees	165,542	337,730	337,440	229,185	226,452	225,275	225,679	1,581,760
Subtotal	\$ 642,541	\$ 964,960	\$ 992,420	\$ 698,152	\$ 702,923	\$ 703,770	\$ 709,270	\$ 4,771,494
Projects								
Public Building	\$ 14,699	\$ 1,900,000	\$ 250,000	\$ -	\$ 350,000	\$ 160,000	\$ 160,000	\$ 2,820,000
Vehicles	165,051	-	-	-	-	-	-	-
Technology	-	110,000	-	-	-	-	-	110,000
Infrastructure	-	328,418	350,000	400,000	300,000	200,000	-	1,578,418
Consulting/Planning	-	42,500	40,000	-	-	-	-	82,500
Transfer Out	-	34,355	-	-	-	-	-	34,355
Loan Interest Expense	570	1	-	-	-	-	-	1
Subtotal	\$ 180,320	\$ 2,415,274	\$ 640,000	\$ 400,000	\$ 650,000	\$ 360,000	\$ 160,000	\$ 4,625,274
Ending Fund Balance	\$ 3,482,423	\$ 2,032,109	\$ 2,384,529	\$ 2,682,682	\$ 2,735,605	\$ 3,079,374	\$ 3,628,644	

Debt Requirements

Bonded Indebtedness

General Obligation Bonds (Amended, Election of 7-8-1986; Election of 11-5-1991)

Indebtedness and obligations of the city shall be incurred and limited as provided in Article XI of the Constitution of the State of Colorado applicable to towns and cities except as otherwise provided in this charter. The council shall have power to issue general obligation bonds of the city for any public capital purpose upon majority vote of the registered electors of the city voting at any special or general election. However, water and/or sewer-extension and water and/or sewer improvement bonds may be issued without an election if the total of existing and proposed such bonds shall not exceed five percent of the assessed valuation of the taxable property within the city as shown by the last preceding assessment for tax purposes. The total outstanding general obligation indebtedness of the city, other than for water and/or sewer bonds, shall not at any time exceed three and seven-tenths percent of the assessed valuation of the taxable property within the city as shown by the last preceding assessment for tax purposes. Bonds of the city, other than water and/or sewer bonds, shall be payable in installments commencing not later than two years after the date of said bonds. Water and/or sewer bonds shall mature and be payable as provided by the ordinance authorizing the issuance of said bonds.

Revenue Bonds

The city may issue revenue bonds as now or hereafter provided by the Statutes of the State of Colorado for municipalities of every class.

Refunding Bonds

The council may authorize by ordinance, without an election, issuance of refunding bonds for the purpose of paying outstanding bonds of the city.

Special or Local Improvement District Bonds – Issuance

The city shall have power to construct or install special or local improvements of every character within designated districts in the city by:

- ◆ Order of the council; or
- ◆ On a petition by the owners of more than fifty percent of the area of such territory who shall also comprise a majority of the landowners residing in the territory; subject, in either event, to protest by the owners of the frontage or area to be assessed. Right to protest and notice of public hearing shall be given as provided by the council by ordinance. All protests shall be considered, but the council shall have the final decision. Such improvements shall confer special benefits to the real property within said district and general benefits to the city at large. The council shall by ordinance prescribe the method of making such improvements, of assessing the cost thereof, and of issuing and paying bonds for costs of constructing or installing such improvements.

Same – Special Surplus and Deficiency Fund (Amended, Election of 11-3-1998)

When all outstanding bonds have been paid in a public improvement district and any money remains to the credit of said district, it shall be transferred to a special surplus and deficiency fund. Whenever there is a deficiency in any improvement district to meet payment of outstanding bonds and interest due thereon, it shall be paid out of said fund. Whenever:

- ◆ A public improvement district has paid and canceled four-fifths of its outstanding bonds; and
- ◆ For any reason the remaining assessments are not paid in time to take up the final bonds of the district and interest due thereon; and
- ◆ There is not sufficient money in said special surplus and deficiency fund; then the city shall pay said bonds when due and interest due thereon and reimburse itself by collecting the unpaid assessments due said district.

The provisions of this Section shall not apply to any special improvement district created after January 1, 1999, unless the ordinance authorizing the issuance of the bonds provides that this Section shall apply.

Bond Sales Limitations

Unless city council determines by resolution that it can negotiate the sale of bonds consistent with the best interests of the city, the bonds shall be sold only after they have been advertised in a newspaper of general circulation in the State of Colorado or notices have been sent to at least five Colorado underwriters and at least five out-of-state municipal bond underwriters. The bonds shall be sold, after competitive bidding, to the highest and best bidder for cash, and to the best advantage of the city. Bonds may contain provisions for calling same at designated periods prior to the final due date. (Sec. 94; amd. Ord. 26, Series of 1983)

This City of Littleton's most recent bond rating was in 2015. The city received a rating of AA from Standard and Poor's.

Computation of Legal Debt Margin Last Ten Years

Collection Year	Assessed Valuation	Debt Limit Percentage	Debt Limit	Debt Applicable to Limit	Legal Debt Margin
2010	\$ 640,017,100	3.7%	\$ 23,680,633	-	\$ 23,680,633
2011	640,240,690	3.7%	23,688,906	-	23,688,906
2012	609,303,973	3.7%	22,544,247	-	22,544,247
2013	611,580,060	3.7%	22,628,462	-	22,628,462
2014	614,372,812	3.7%	22,731,794	-	22,731,794
2015	614,978,721	3.7%	22,754,213	-	22,754,213
2016	711,277,920	3.7%	26,317,283	-	26,317,283
2017	720,282,711	3.7%	26,650,460	-	26,650,460
2018	848,758,867	3.7%	31,404,078	-	31,404,078
2019	862,075,999	3.7%	31,896,812	-	31,896,812

As authorized by Article 20 of the Colorado State Constitution, the citizens of Littleton voted to become a Home Rule City. Section 89 of the City Charter establishes the legal debt margin as follows:

Indebtedness and obligations of the City shall be incurred and limited as provided in Article XI of the Constitution of the State of Colorado applicable to towns and cities except as otherwise provided in this Charter. The Council shall have the power to issue general obligation bonds of the City for any public capital purpose upon majority vote of the registered electors of the City voting at any special or general election. However, water and/or sewer-extension and water and/or sewer improvement bonds may be issued without an election if the total of existing and proposed such bonds shall not exceed five percent of the assessed valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes. The total outstanding general obligation indebtedness of the City, other than for water and/or sewer bonds, shall not at any time exceed three and seven-tenths percent of the assessed valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes. Bonds of the City, other than water and/or sewer bonds, shall be payable in installments commencing not later than two years after the date of said bonds. Water and/or sewer bonds shall mature and be payable as provided by the ordinance authorizing the issuance of said bonds.

Schedule of Debt Service Requirements

Capital Projects Fund				
Radio Replacement Lease - LPD, PW				
	Principal		Interest	Total
2020	\$ 140,263	\$	12,219	\$ 152,482
2021	142,719		9,763	152,482
2022	145,218		7,264	152,482
2023	147,760		4,722	152,482
2024	150,348		2,134	152,482
	\$ 726,308	\$	36,102	\$ 762,410

Capital Projects Fund					
Museum Capital Lease					
	Principal		Prem/BIO	Interest	Total
2020	\$ 995,000	\$	36,539	\$ 92,400	\$ 1,123,939
2021	1,030,000		36,539	62,550	1,129,089
2022	1,055,000		36,539	31,650	1,123,189
	\$ 3,080,000	\$	109,617	\$ 186,600	\$ 3,376,217

Schedule of Debt Service Requirements

Sewer Utility Enterprise Colorado Water Resources and Power Development Authority				
CWRPDA 2004				
	Principal		Interest *	Total
2020	\$ 2,882,066	\$	673,612	\$ 3,555,678
2021	2,967,778		585,922	3,553,700
2022	3,064,204		493,927	3,558,131
2023	3,155,273		397,382	3,552,655
2024	3,251,699		294,059	3,545,758
2025	2,967,778		(44,750)	2,923,028
	\$ 18,288,798	\$	2,400,151	\$ 20,688,949

* includes administration fees

Littleton Building Authority Courthouse - COPS				
	Principal		Interest	Total
2020	\$ 185,000	\$	33,066	\$ 218,066
2021	190,000		26,887	216,887
2022	200,000		20,541	220,541
2023	205,000		13,861	218,861
2024	210,000		7,014	217,014
	\$ 990,000	\$	101,369	\$ 1,091,369

Personnel Schedule

Changes in 2020 include a 4.4 increase in FTE’s with additional staff approved for Municipal Court, Police, and Public Works. In addition, a two-year term-limited position set to expire in November 2020 was funded through the end of the year with the request to convert the position to a regular full-time position thereafter. One FTE was eliminated from the 2020 Budget in Finance.

During 2019, a budget amendment was approved which added 1 FTE in Finance and a two-year term limited position in Public Works.

For the 2020 Budget, the Municipal Court was moved into its own department and a new division was created in Community Development.

DEPT	2018			2019			2020		
	Full Time	Part Time	Temps Substitutes & Seasonals	Full Time	Part Time	Temps Substitutes & Seasonals	Full Time	Part Time	Temps Substitutes & Seasonals
City Council	0	7	0	0	7	0	0	7	0
City Attorney	4	0	0	3	1	0	4	1	0
City Manager	2	0	0	3	0	0	4	0	0
Communications & Marketing	6	1	0	6	0	0	5	2	0
Economic Development	4	0	0	4	0	0	4	0	0
Finance *	10	0	0	11	0	0	11	0	0
Information Technology	13	0	0	12	0	0	13	0	2
City Clerk	3	2	0	3	2	0	3	2	0
Court	4	2	0	5	2	0	0	0	0
Omnibus	3	0	1	3	0	1	3	0	0
Shopping Cart	0	3	0	0	3	0	0	3	0
Total City Clerk	10	7	1	11	7	1	6	5	0
Municipal Court	0	0	0	0	0	0	5	1	1
Human Resources	7	0	21	7	0	21	7	0	21
Support	23	1	1	24	0	1	24	0	1
Uniform	66	0	1	65	0	1	65	0	1
Investigations	16	0	0	17	0	0	18	0	0
Vale **	1	0	0	1	0	0	1	0	0
Total Police	106	1	2	107	0	2	108	0	2
Admin	5	0	0	0	0	0	0	0	0
Emergency Svcs	162	0	0	0	0	0	0	0	0
Support	2	0	0	0	0	0	0	0	0
Communications	13	1	5	0	0	0	0	0	0
Training	2	0	0	0	0	0	0	0	0
Prevention (prev. Permit Plan)	5	2	0	0	0	0	0	0	0
Emergency Planning	1	0	0	0	0	0	0	0	0
Total Fire	190	3	5	0	0	0	0	0	0
Admin	2	0	0	2	0	0	2	0	0
Engineering	6	0	0	8	0	0	8	0	0
Streets	14	0	0	14	0	0	13	0	0
Grounds	10	0	18	10	0	18	10	0	10
Transportation Engineering	5	0	0	6	0	0	7	0	0
Bldg	8	1	0	8	1	0	8	1	0
Sewer/Storm *	8	0	2	8	0	2	11	0	2
Fleet	7	1	0	6	1	0	6	1	0
Total Public Works	60	2	20	62	2	20	65	2	12

Personnel Schedule (continued)

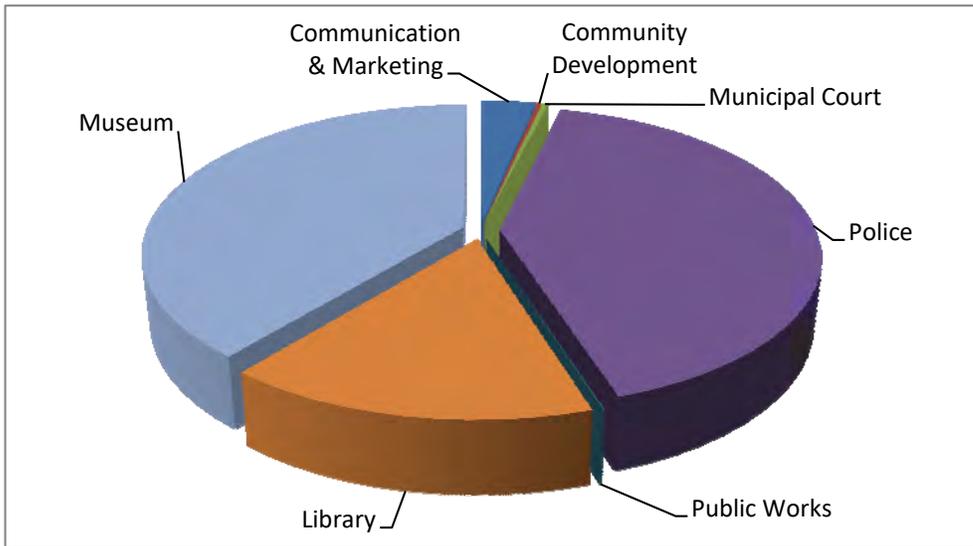
DEPT	2018			2019			2020		
	Full Time	Part Time	Substitutes & Seasonals	Full Time	Part Time	Substitutes & Seasonals	Full Time	Part Time	Substitutes & Seasonals
Comm Dev Admin	2	0	0	2	0	0	2	2	0
Development Services	12	1	2	13	0	2	10	1	2
Planning	6	0	0	7	0	0	5	0	0
Code Enforcement	0	0	0	0	0	0	3	0	0
Total Comm Dev	20	1	2	22	0	2	20	3	2
Library Admin	2	1	0	2	1	0	2	1	0
Children	1	4	7	1	4	7	1	4	7
Immigrant Resources	3	2	0	3	2	0	3	2	0
Adult	5	4	3	6	6	3	6	6	3
Circulation	1	10	9	1	9	9	1	9	9
Technical	3	2	0	3	2	0	3	2	0
Overhead	1	0	0	1	0	0	1	0	0
Youth & Senior Services	1	1	0	0	0	0	0	0	0
Total Library	17	24	19	17	24	19	17	24	19
Museum Admin	5	5	0	5	5	0	5	5	0
Collections	3	0	0	3	0	0	3	0	0
Interpretation	2	3	2	2	3	2	2	3	2
Exhibits	1	0	0	1	0	0	1	0	0
Farm	1	0	0	1	0	0	1	0	0
Total Museum	12	8	2	12	8	2	12	8	2
Total Budgeted Employees	461	54	72	277	49	67	281	53	61

Volunteer Hours

2018 Volunteer Hours

The City of Littleton is very fortunate to have many people volunteering their time and efforts on behalf of the city. According to the website *Independent Sector - The Value of Volunteer Time*, the estimated dollar value of volunteer time for 2018 was \$28.02 per hour in Colorado. Volunteers are allowing the city to reallocate resources in the amount of \$439,261 annually, by taking an active role in the community and volunteering their time to the city.

	Estimated Volunteer Hours - 2018
Communication & Marketing	500
Community Development	40
Municipal Court	60
Police	6,471
Public Works	5
Library	2,476
Museum	6,125
Total	15,677



Community Profile

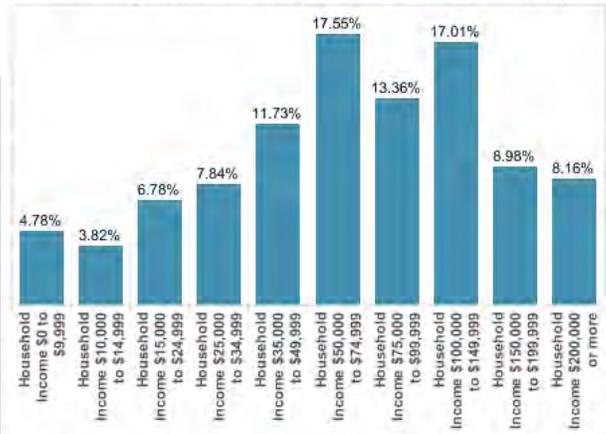
The Denver Regional Council of Governments (DRCOG) compiles demographic information for each community in the Denver region. The community profile for the City of Littleton is below and the community profile for the Denver region as a whole follows on the next page.

Littleton

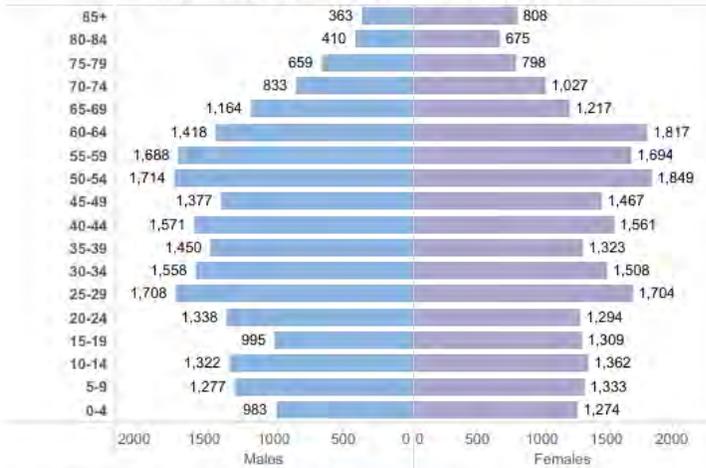
DRCOG Jurisdiction
Littleton

Demographics		Housing	
DOLA Population	47,588	Housing Units	20,691
Households	19,786	Occupied Housing	19,786
Average Household Size	2	Owner Occupied Housing	11,990
Median Age	42	Median Home Value (\$)	338,900
Median Household Income (\$)	71,315	Median Monthly Owner Costs (\$)	1,361
High School Diploma or More (%)	94	Renter Occupied Housing	7,796
Bachelor's Degree or More (%)	77	Median Monthly Renter Costs (\$)	1,152
Single Occupancy Commuters (%)	75	Multifamily Housing	7,595
Unemployment Rate (%)	4	Vacant Housing	905

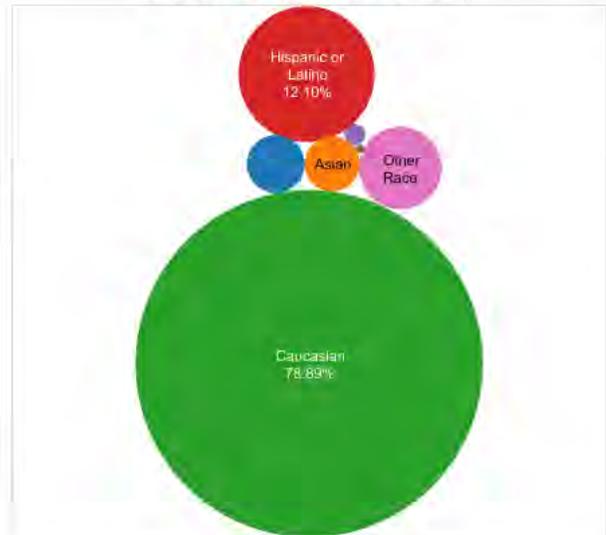
Income (Percent of total; income is in 2017 dollars)



Population Pyramid (Count by age group)



Race/Ethnicity (Percent of total)



Source: "Population Data 2019" Colorado Department of Local Affairs, <https://www.colorado.gov/pacific/dola/population-data>; "American Communities Survey 5-Year 2017." US Census Bureau, <http://factfinder.census.gov>.

Denver Regional

DRCOG Jurisdiction Region

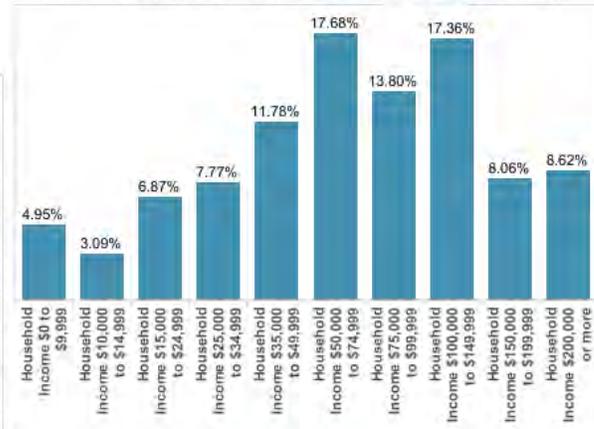
Demographics

DOLA Population	3,258,001
Households	1,293,261
Average Household Size	3
Median Age	38
Median Household Income (\$)	72,256
High School Diploma or More (%)	91
Bachelor's Degree or More (%)	71
Single Occupancy Commuters (%)	75
Unemployment Rate (%)	5

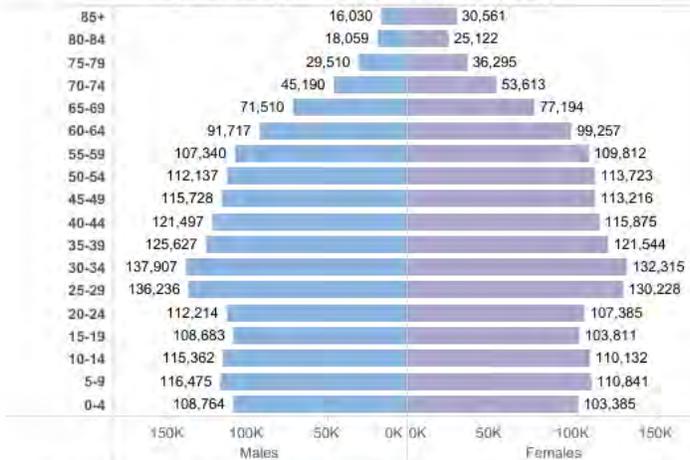
Housing

Housing Units	1,359,223
Occupied Housing	1,293,261
Owner Occupied Housing	828,173
Median Home Value (\$)	321,481
Median Monthly Owner Costs (\$)	1,453
Renter Occupied Housing	465,088
Median Monthly Renter Costs (\$)	1,214
Multifamily Housing	403,107
Vacant Housing	65,962

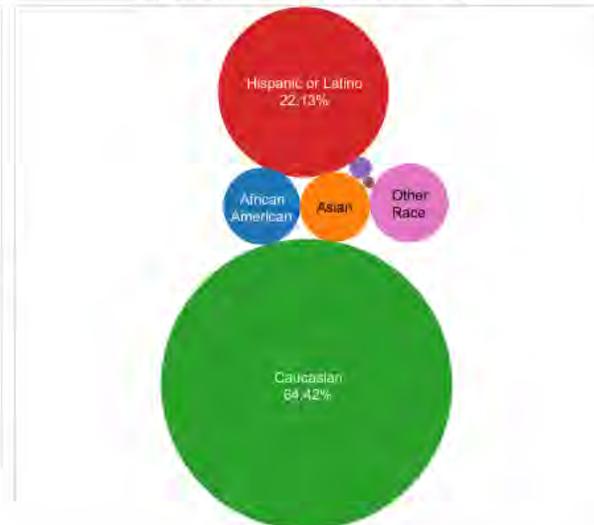
Income (Percent of total; income is in 2017 dollars)



Population Pyramid (Count by age group)



Race/Ethnicity (Percent of total)



Source: "Population Data 2019" Colorado Department of Local Affairs, <https://www.colorado.gov/pacific/dola/population-data>; "American Communities Survey 5-Year 2017," US Census Bureau, <http://factfinder.census.gov>.

Miscellaneous Statistics December 31, 2018

Year of incorporation	1890	Building permits issued:	
Date charter adopted	July 28, 1959	Number	3,537
Form of government	Council-Manager	Value	\$94,532,674
Elevation	5,389 Feet		
Area	13.85 square miles	Miles of streets	
		Lane miles (10' wide)	353
Fire protection:		Centerline miles	164
Number of stations	9 (3 in City limits)		
Emergency responses	17,592	Recreation and culture:	
		Libraries	1
Police protection:		Museums	1
Number of stations	1		
Number of sworn officers	81	Parks: ⁽²⁾	
		Area	405 acres
Education - School District No. 6:		Swimming pools	9 (2 indoor)
Number of students	15,264 ⁽¹⁾	Tennis courts	28
Type and total number of schools:		Ball fields	22
Early Childhood	7 (2 in City limits)	Shelters	14
Elementary	13 (4 in City limits)	Trail ways	98.6 miles
Middle School	4 (3 in City limits)	Greenbelt and open space	918.7 acres
Senior High	3 (2 in City limits)		
Charter	2 (2 in City limits)	SOURCE:	
Teacher/pupil ratio	1:24.5	City of Littleton	
		NOTES:	
Sanitary sewers	129.1 miles	(1) Littleton Public Schools	
Storm sewers	32.6 miles	(2) Within City Limits	

Principal Property Tax Payers Statistics (Current Year and Nine Years Ago)

<u>Taxpayer</u>	<u>2008 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>	<u>2018 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Aspen Grove Lifestyle	\$ 5,655,000	1.04%	\$ 15,503,562	1.83%
Xcel Energy/Public Service Company of CO	7,931,970	1.33%	12,789,290	1.51%
Qwest Corp/US West Communications	10,066,400	1.69%	6,541,600	0.77%
Market at Southpark 1674 LLC	-	-	7,537,100	0.89%
Qwest Communications Corp.	-	-	6,493,320	0.77%
151 West Minerl Avenue Owner LLC	-	-	6,800,066	0.80%
Hillside/RSD Partners, LLC	-	-	5,322,406	0.63%
Outlook Littleton RE Investors LLC	-	-	4,968,000	0.59%
RHI 1 5151 Downtown Littleton LLC	-	-	5,040,000	0.59%
Aptco Aspen Grove LP	-	-	4,435,200	0.52%
Koll/Per Kellogg LLC	3,480,010	0.58%	4,094,220	0.48%
Qwest Broadband Services Inc.	3,737,590	0.63%	2,402,815	0.28%
Renco Properties VIII	4,422,500	0.74%	-	-
Littleton Village LLC	4,205,000	0.70%	-	-
Echostar Real Estate	3,936,010	0.66%	-	-
Republic National Distributing	3,770,000	0.63%	-	-
Sprint Nextel Corp	3,480,010	0.58%	-	-
Total Assessed Value - Principal Taxpayers	\$ 50,684,490	8.49%	\$ 81,927,579	9.65%
All Other Taxpayers	546,548,919		766,831,288	
Total Assessed Value	\$ 597,233,409		\$ 848,758,867	

SOURCE:
Arapahoe, Douglas and Jefferson County Assessor's Office

Principal Employers Statistics (Most Recent Five Years)

	Fiscal Year									
	2014		2015		2016		2017		2018	
	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees
Century Link (Formerly Qwest)	1	1,663	1	1,663	1	1,663	1	1,663	1	2,100
Dish Network (EchoStar)	2	1,543	2	1,543	2	1,500	2	1,543	2	1,543
Littleton Adventist Hospital	3	1,243	3	1,243	4	759	3	1,242	3	1,242
Littleton School District	4	830	4	830	3	830	4	830	4	830
Arapahoe Community College	5	632	5	632	-	-	5	706	5	706
Arapahoe County	6	522	6	522	5	522	6	522	6	522
City of Littleton	7	425	7	437	6	437	7	455	9	330
Republic National Distributing	7	425	7	481	7	425	8	425	7	425
McDonald Automotive Group	9	360	9	396	8	360	9	360	8	360
Center Point	10	320	10	320	9	320	10	320	10	320
Globus	-	-	-	-	10	299	-	-	-	-

SOURCE:
City of Littleton Economic Development

Demographic Statistics (Most Recent Ten Years)

Fiscal Year	Population	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
	(1)	(1)	(1)	(2)	
2009	41,552	\$ 35,693	41.8	8,576	6.5%
2010	42,529	37,352	42.0	8,496	7.2
2011	42,044	33,530	41.8	8,423	7.6
2012	42,514	32,189	42.0	8,623	7.0
2013	42,960	35,459	42.3	8,253	5.2
2014	43,092	35,814	42.7	6,899	3.5
2015	43,710	36,577	42.8	8,723	3.1
2016	44,118	38,047	43.0	6,679	2.9
2017	45,068	40,574	43.3	9,185	2.8
2018	46,268	41,946	43.0	9,462	3.4

SOURCE:
(1) ESRI.com
(2) Littleton Public Schools within Littleton city limits
(3) BLS.gov

Glossary

Accrual – The act of recognizing the financial effect of transactions, events and interfund activity when they occur, regardless of the timing of related cash flows.

Appropriation – The setting aside of funds by the government for a specific purpose.

Assessed Valuation – The valuation set upon real estate and certain personal property by the county assessor as a basis for levying property taxes.

Asset – Resources owned or held by the city that have a monetary value.

Assigned Fund Balance – Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed.

Balanced Budget – A balance between revenues and expenditures. It may include the use of fund balance. A budget will be considered balanced if reserves are used to complement revenues.

Bond – A long-term promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date).

Budget – A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period. The city's budget is based on a calendar year beginning January 1 and ending December 31 of the following year.

Budget Calendar – The schedule of key dates that the city follows in the preparation and adoption of the budget. The city's budget process spans several months, beginning in June and concluding in January.

Capital Asset – Item that has a value of at least \$5,000 and has a useful economic life of more than one year.

Capital Improvements Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the city's long-term needs.

Capital Project – Major construction, acquisition, or renovation activities which add value or increase the useful life of the city's physical assets. Also called capital improvements. Capital projects are listed in a separate section of the budget book and in the appropriate program budget.

Capital Projects Fund – Capital Projects Funds are governmental funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Enterprise funds). The city has one capital project fund.

Certificates of Participation (COPS) – COPS are assignments of proportionate interests in the right to receive certain payments under an annually terminable Master Lease Purchase Agreement.

Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council either by resolution or ordinance.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Service Agreements – Service agreements such as maintenance agreements and professional consulting services rendered to the City of Littleton by private firms, individuals, and other governmental agencies.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. The city's debt service is listed in a separate section of the budget and in the appropriate program budgets.

Deficit – The excess of the city's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department – The basic organizational unit of government that is functionally unique in its delivery of services. City of Littleton has fourteen major departments: City Attorney, City Clerk, City Council, City Manager, Communications and Marketing, Community Development, Economic Development, Finance, General Operations, Human Resources, Information Technology, Library and Museum Services, Police and Public Works.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Employee Benefits – Contributions made by the city to meet commitments or obligations for employee benefits. Examples are the city's share of costs for Social Security, pension, medical, dental, and life insurance plans.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund – A fund operated in a manner similar to private business enterprises, where the intent of the government is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The city has two enterprise funds: South Metro Area Communications Center and Geneva Village.

Expenditure – The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Year – A 12 month period designated as the operating year for accounting and budgetary purposes in an organization. The city's fiscal year is January 1 to December 31.

Full Time Equivalent Positions (FTE) – A part time position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example, a part time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

Fund – A fiscal entity with revenues and expenditures that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets and deferred outflows of resources of a fund over its liabilities and deferred inflows of resources.

General Fund – This fund is the city's primary operating fund and is used to account for services typically associated with local governments. It is used to account for activities that are not accounted for in the other funds. The City of Littleton's General Fund includes support services such as City Attorney, City Council, City Manager, Administrative Services, Information Technology, Finance, and Facilities Maintenance. The General Fund is a type of Governmental Fund.

General Obligation Bond – This type of bond is backed by the full faith, credit and taxing power of the City of Littleton.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Governmental Fund – A fund generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The city utilizes only three of these types: general, special revenue and capital projects.

Industrial Development Revenue Bonds (IDRB) – IDRB are issued by a government to assist a private company that might otherwise be unable to obtain financing for its industrial venture or unwilling to undertake the project on its own. The government's goal in providing the debt securities is to improve the economic and employment conditions of its region.

Infrastructure – The physical assets of the city (e.g., streets, sewer, and public buildings).

Interfund Transfer – The movement of money between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund – These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The City of Littleton has two active Internal Services Funds: Employee Insurance and Property and Liability Insurance.

Littleton/Englewood Wastewater Treatment Plant – See South Platte Water Renewal Partners

Long Term Debt – Debt with a maturity of more than one year after the date of issuance. The city's general obligation bonds are examples of long-term debt.

Net Assets – Assets minus liabilities; term used for the enterprise funds.

Nonspendable Fund Balance – Amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact.

Obligations – Amounts that a government may be legally required to meet from its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, and grant revenues. Operating revenues are used to pay for day-to-day services.

PEG – Public, Educational and Government. A fee the city collects via cable franchise agreements for the use of right of ways in the City to be used for expenditures related to Cable TV.

Personnel Services – Expenditures for salaries, overtime, and benefits for employees.

Refunding – The re-issuance of bonds, to obtain better interest rates and/or bond conditions. In a refunding, the original bonds are called or paid and replaced by new bonds.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Restricted Fund Balance – Amounts that are restricted to specific purposes.

Revenue – Sources of income financing the operations of government.

South Platte Water Renewal Partners (SPWRP) – This wastewater treatment plant is equally owned by the City of Littleton and the City of Englewood. The treatment plant is operated by Englewood under a joint supervisory committee. The plant was previously known as Littleton/Englewood Wastewater Treatment Plant (LEWWTP).

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts) that are legally restricted to expenditures for a specific purpose. The city budgets for five active Special Revenue Funds: Conservation Trust, Consolidated Special Revenue, Grants, Open Space, and Impact Fees. Special Revenue Funds are a type of Governmental Fund.

Tax Levy – Tax rate per one hundred dollars multiplied by the tax base.

TABOR – The TAxpayer's Bill Of Rights established in 1992, restricts revenues for all levels of government (state, local, and schools). Under TABOR, state and local governments cannot raise tax rates without voter approval and cannot spend revenues collected under existing tax rates if revenues grow faster than the rate of inflation and population growth, without voter approval.

TABOR Enterprise Fund – Pursuant to Article X, Section 20 of the Colorado State Constitution, the following are TABOR Enterprise Funds: Sewer Utility, Storm Drainage and Emergency Medical Transportation. The City of Littleton City Council acts as the governing body for these three funds.

Tap Fees – Fees for connecting to a utility system.

Unassigned Fund Balance – The remaining fund balance after amounts are set aside for other classifications.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service. A water bill is an example of user charge.

Wastewater Treatment – Wastewater treatment is any process to which wastewater is subjected to remove or alter its objectionable constituents and thus render it less objectionable or dangerous.

Acronyms

Acronym	Extended
401A	: A type of retirement savings account
457	: A type of retirement savings account
A D & D	: Accidental Death and Dismemberment
ACOS	: Arapahoe County Open Space
ADA	: Americans with Disabilities Act
AOF	: Agency Operating Funds (Arapahoe County E-911)
BSC	: Belleview Service Center
CAD	: Computer Aided Dispatch/Design
CAFR	: Comprehensive Annual Financial Report
CALEA	: Commission on Accreditation for Law Enforcement Agencies
CCTV	: Close Circuit Television
CD	: Community Development
CDBG	: Community Development Block Grant
CDOT	: Colorado Department of Transportation
C/L	: County Line
CIP	: Capital Improvement Plan
CMO	: City Manager's Office
COBRA	: Consolidated Omnibus Budget Reconciliation Act of 1985
COPS (Grant)	: Community Oriented Policing Services
COPS	: Certificates of Participation
C.R.S.	: Colorado Revised Statutes
CTF	: Conservation Trust Fund
CWRPDA	: Colorado Water Resources & Power Development Authority
DMV	: Department of Motor Vehicles
DOLA	: Department of Local Affairs
DRCOG	: Denver Regional Council of Governments
DUI	: Driving Under the Influence
E-911	: Emergency 9-1-1
ED	: Economic Development
EMT/(S)	: Emergency Medical Transport/(Service)
ENS	: Enterprise Network Services
ESL	: English as a Second Language
FCPA	: Foreign Corrupt Practices Act
FEMA	: Federal Emergency Management Agency
FF	: Fire Fighter
FINRA	: <u>F</u> inancial <u>I</u> ndustry <u>R</u> egulation <u>A</u> uthority
FMLA	: Family Medical Leave Act
FPD	: Fire Protection District
FT (E)	: Full Time (Equivalent)
FTA	: Federal Transportation Administration
GAAP	: Generally Accepted Accounting Principles
GASB	: Government Accounting Standards Board

Acronyms (continued)

Acronym	Extended
GDP	: Gross Domestic Product
GFOA	: Government Finance Officers' Association
GIS	: Geographic Information System
G.O.	: General Obligation (debt)
HPB	: Historic Preservation Board
HR	: Human Resources
HRMD	: Highlands Ranch Metropolitan District
HUT(F)	: Highway User Tax (Fund)
HVAC	: Heating, Ventilation and Air Conditioning
HVE	: High Visibility Enforcement
ICAC	: Internet Crimes Against Children
ICMA	: International City/County Management Association
IDRB	: Industrial Development Revenue Bond
IGA	: Intergovernmental Agreement
ILS	: Integrated Library System
IT	: Information Technology
JAG	: Judge Advocate General
LBA	: Littleton Building Authority
LC	: Littleton Center
LEAF	: Law Enforcement Assistance Fund
L/EWWTP	: Littleton/Englewood Waste Water Treatment Plant
LFAC	: Littleton Fine Arts Committee
LFPD	: Littleton Fire Protection District
LFR	: Littleton Fire Rescue
LIFT	: Littleton Invests For Tomorrow (urban renewal authority)
LIRC	: Littleton Immigrant Resources Center
LPD	: Littleton Police Department
LPS	: Littleton Public Schools
LTD	: Long Term Disability
LUCAS	: A type of CPR device
M&R	: Maintenance and Repair
MCGT	: Mary Carter Greenway Trail
MDT	: Mobile Data Terminal
MMJ	: Medical Marijuana
NSF	: Insufficient Funds
OJ	: Outstanding Judgment (warrant)
P&L	: Property & Liability
PAN	: Personnel Action Notice
PC	: Personal Computer
PEG	: Public, Educational & Government
PEL	: Planning and Environmental Linkages
POST	: Peace Officer Standards & Training

Acronyms (continued)

Acronym	Extended
PPO	: Preferred Provider Organization
PT	: Part Time
PW	: Public Works
RFP	: Request for Proposals
RHS	: Retirement Health Savings
RMS	: Records Management System
RRFB	: Rectangular Rapid Flashing Beacon
RTD	: Regional Transportation District
SAN	: Storage Area Network
SCBA	: Self-Contained Breathing Apparatus
SMCC	: South Metro Communication Center
SMDTF	: South Metro Drug Task Force
SMFR(A)	: South Metro Fire Rescue (Authority)
SMHO	: South Metro Housing Options
SPP	: South Platte Park
SPWRP	: South Platte Water Renewal Partners (formerly L/EWWTP)
SRO	: School Resource Officer
SSPR(D)	: South Suburban Parks and Recreation (District)
STD	: Short-Term Disability
SWAT	: Special Weapons and Tactics
TABOR	: Taxpayer's Bill of Rights
THAC	: Town Hall Arts Center
TPA	: Third Party Administrator
Tr In	: Transfer In
Tr Out	: Transfer Out
TV	: Television
URA	: Urban Renewal Authority
USCIS	: United States Citizenship & Immigration Services
VALE	: Victims Assistance in Law Enforcement
WPCRF	: Water Pollution Control Revolving Fund