



Littleton

2022 BUDGET

City of Littleton, Colorado

Photo by Rosanne Juergens



2022 BUDGET

PREPARED BY THE
FINANCE DEPARTMENT

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2022 Budget Table of Contents

Introduction	Page
2022 Budget Message.....	1
2022 Budget Priorities and Highlights.....	10
Priority Based Budgeting Program Highlights.....	12
Official City Council Actions.....	18
Littleton 2022 City Council.....	28
Littleton City Officials.....	29
Council Goals and Objectives.....	30
Distinguished Budget Presentation Award.....	32
Operations	
Budget Policies.....	33
Principles of Sound Financial Management.....	36
City Government Form and Structure.....	53
City Organizational Chart.....	54
Fund Types and Descriptions	
City Funds Organizational Chart.....	55
City Department Funding Sources.....	56
City Fund Types and Descriptions.....	57
Basis of Budgeting.....	60
2022 Budget Overview All Funds	
Policy Questions.....	61
2022 Budget Overview All Funds.....	69
Explanations of Changes in Fund/Cash Balances in 2022.....	72
Comparison of Revenues and Expenditures.....	73
2018 – 2022 Summary of Estimated Financial Sources and Uses.....	76
General Fund	
2018– 2022 Summary of Estimated Financial Sources and Uses.....	77
General Fund Revenues.....	78
General Fund Revenues by Line Item.....	84
General Fund Expenditures.....	87
Department Budgets	
City Council.....	90
City Attorney.....	92
City Manager.....	94
Community Services.....	96
Economic Development.....	97
Community Development.....	100
Administration.....	103
Building and Inspections.....	104
Planning.....	105
Code Enforcement.....	106



2022 Budget Table of Contents (Continued)

General Fund (Continued)	Page
Administrative Services	107
Finance	108
Information Technology	110
Procurement	113
Human Resources	114
Human Resources	117
Omnibus	118
Shopping Cart	119
Assistant to the City Manager	120
City Clerk	121
Municipal Court	123
Police Department	125
Support Services	127
Patrol	129
Investigation	130
Fire Department	131
Administration	132
Emergency Services	133
Support Services	134
Dispatch	135
Training	136
Prevention (previously Permit Plan Review)	137
Emergency Planning	138
Public Works	139
Administration	142
Engineering	143
Street Maintenance	144
Grounds Maintenance	145
Transportation Engineering	146
Fleet Maintenance	147
Facilities Maintenance	149
Cultural and Media Services	150
Communications & Marketing	151
Library	153
Administration	156
Children	157
Immigrant Resources	158
Adults	159
Circulation	160
Technical Services	161
Overhead	162
Youth and Senior Services	163



2022 Budget

Table of Contents (Continued)

General Fund (Continued)	Page
Museum.....	164
Administration.....	167
Collections.....	168
Interpretation.....	169
Exhibits.....	170
Farm Sites.....	171
Fine Arts Committee.....	172
Depot Operations.....	173
Gift Store.....	174
General Operations.....	175
Interfund Transfers Out.....	176
 Special Revenue Funds	
Conservation Trust Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	177
Conservation Trust Fund Budget Summary.....	178
Consolidated Special Revenue Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	179
Consolidated Special Revenue Fund Budget Summary.....	180
Grants Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	184
Grants Fund Budget Summary.....	185
ARPA Grants Fund Budget Summary.....	188
Open Space Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	189
Open Space Fund Budget Summary.....	190
Impact Fee Funds 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	192
Impact Fee Funds Budget Summary.....	193
 Capital Projects Fund	
Capital Projects Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	197
Capital Projects Fund Budget Summary.....	198
 Enterprise Funds	
South Metro Area Comm. Ctr. Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	201
South Metro Area Communications Center Fund Budget Summary.....	202
Geneva Village Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	203
Geneva Village Fund Budget Summary.....	204
 TABOR Enterprises	
Sewer Utility Enterprise 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	205
Sewer Utility Enterprise Budget Summary.....	206
Storm Drainage Enterprise 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	208
Storm Drainage Enterprise Budget Summary.....	209
Emerg. Medical Trans. Enterprise 2018 – 2022 Summary of Estimated Financial Sources and Uses.....	211
Emergency Medical Transportation Enterprise Budget Summary.....	212



2022 Budget

Table of Contents (Continued)

Internal Service Funds	Page
Employee Insurance Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses	215
Employee Insurance Fund Budget Summary	216
Employee Health Insurance Fund	217
Employee Life AD&D, LTD, STD, and Unemployment Fund	218
Workers' Compensation Fund	219
Property & Liability Fund 2018 – 2022 Summary of Estimated Financial Sources and Uses	220
Property & Liability Insurance Fund Budget Summary	221
 Capital Improvement Plan	
Capital Improvement Plan	223
Capital Projects Map	225
Five Year Projection – Capital Projects Fund	226
Five Year Projection – Other Funds	227
Fifteen Year Unfunded – Capital Projects Fund	229
Capital Project Details	231
 Other Information	
Long-Range Financial Plans	239
Debt Requirements	245
Personnel Schedule	249
Volunteer Hours	251
Community Profile	252
Miscellaneous Statistics	254
Acronyms	257
Glossary	261



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Introduction



2022 Budget Message

December 10, 2021

The Honorable Mayor and City Council,

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 submit the Operating and Capital Budget for 2022. The 2022 Budget proved to be a challenging budget for the city to develop. The pandemic required the city to react quickly and strategically to address loss of revenues in 2020 and early 2021 while continuing to serve our community and attract and retain well qualified employees. The City is experiencing a restoration of revenues in mid- 2021 and is strategically looking to add back some services that were reduced during the 2021 budget.

The financial impacts of COVID-19 on the City of Littleton were profound. The uncertainty of the length of the impact of COVID-19 on society and businesses required the city to be proactive in managing the financial stability of the city. COVID-19 required the city to take immediate measures to mitigate the potential loss of revenues in 2020 by enacting the following one-time reductions in the 2020 budget totaling about \$2.1 million.

- Reductions of \$1.1 million in the general fund to include: reduction in professional/consulting services, reduction in learning and education, changes in temporary and seasonal staffing
- Elimination of market increases for 2020 (exception sworn police)
- Suspension of the 2% 457 retirement plan match
- 60-day furloughs for certain library/museum/LIRC/omnibus/shopping cart employees
- A freeze on seasonal and vacant positions (except for essential positions such as police)
- 2020 saw an overall reduction of 11.34 FTEs in the General Fund

The 2022 Budget focused on our ability to restore some of the pre-pandemic services and staffing through a different lens, while continuing to take a conservative approach as the full impact of the pandemic are still unknown. To prepare for the return of programs and service levels, departments were asked to review their 2021 budgets and PBB programs to identify the structural and service changes that would benefit the citizens and employees. The 2022 Budget includes an overall increase of 5.15 FTEs in the General Fund and 4 FTEs in the utilities and capital funds.

The long-term financial sustainability of the city continues to require deferring many operating and capital requests. The 2022 budget further continues the council and community conversation as to the level of investment to make in the community infrastructure not just in 2022, but more importantly in the years that follow. A substantial investment is necessary to maintain the value of community assets. The transportation grants applied for in 2019 and 2020 have implications for future funding constraints. Potential funding sources for local grant matches have been identified, but the city is lacking resources to fully meet grant-matching obligations through 2026. 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.

The economic circumstances caused by the COVID-19 pandemic presented numerous budget challenges in 2020 and 2021, but the City was fortunate to already have the PBB data available to help make difficult budget decisions. For the 2022 budget, PBB continued to be a tool in preparing for the 2022 budget. Departments were asked to provide PBB Service Level Change Forms to provide information related to 2022 budget requests to further understand the impact of those changes.

During 2022, the city will continue to monitor and assess the economy. Should the economy prove to be more favorable than anticipated, staff will be poised to bring forward a supplemental appropriation to address service levels and program needs.

A direct result of the voter approved inclusion into the South Metro Fire Rescue District in 2019, effective January 2020, provided the mechanism to transfer \$3.1 million from the General Fund to the Capital Projects Fund and is anticipated to continue on an annual basis to address street maintenance needs and to preserve its existing streets and transportation improvements. While this transfer is helpful in addressing street preservation projects, it is insufficient in addressing the larger scale of deferred or unfunded street maintenance and reconstruction projects. New revenue options or opportunities continue to be evaluated, specifically for the Capital Projects Fund, to address a growing list of deferred capital needs. The fiscally constrained 5-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.

Policy Questions require 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.

Overview

Through June 2021, the city's General Fund revenues were higher by 10.6% and expenditures were lower by 2.2% from the prior year. This year's revenue results are higher than targets for sales taxes and most other revenue streams as a result of the economy recovering as we come out of COVID-19. The City's largest revenue source, sales and use taxes, increased by 16.89% (year-over-year) through June 2021.

The U.S. Gross Domestic Product (GDP) increased at a rate of 6.6% in the second quarter of 2021 according to the U.S. Commerce Department ("second estimate" from the Bureau of Economic Analysis).

Colorado's unemployment rate is at 6.2% as of June 2021. During the same period, the national unemployment rate declined to 5.9%. Colorado's overall economic activity remains above prior year levels. Despite recent improvements, the economy remains in crisis. While this recession is likely to be the shortest on record, it is also likely to be the deepest. The economic recovery is expected to be slow and contingent upon public health conditions. (Governor's Office of State Planning and Budgeting).

Staff continues reviewing city operations for efficiencies and improvements in providing city services. This year's budget continues the 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 79% of the total General Fund operating revenues in 2022, resulting in an 'economically sensitive' resource base to fund daily operating functions.

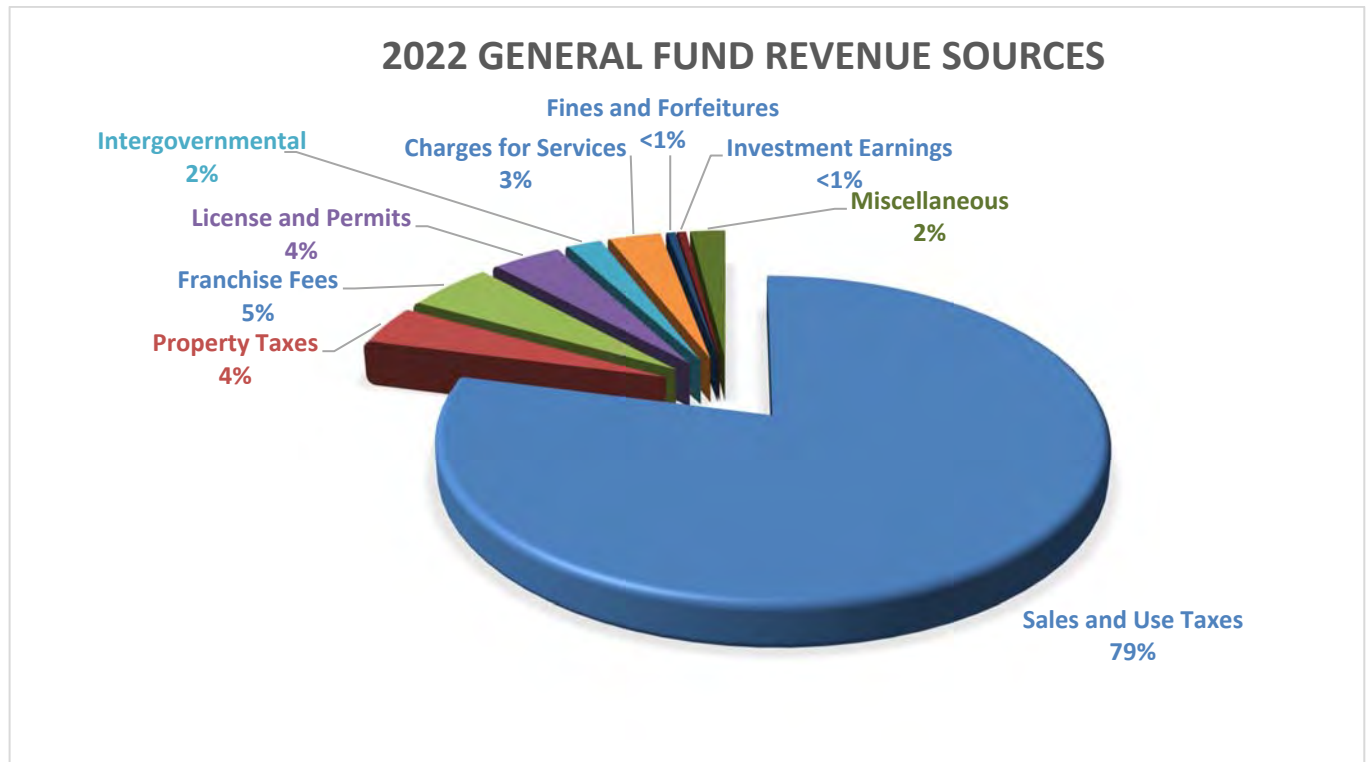
General Fund

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. In 2017, the General Fund transferred \$1.9 million to the Capital Projects Fund to fund necessary city-wide capital projects. There were no transfers in 2018 and 2019. In 2020, a transfer of \$3.1 million from the General Fund to the Capital Projects Fund Capital Reserve Account began as a result of the South Metro Fire Rescue (SMFR) inclusion approved by voters in 2018 which went into effect January 1, 2020. This transfer will occur annually.

In 2022, operating revenues are estimated to increase compared to the estimated revenues in 2021, while expenditures are anticipated to increase slightly as a result of increase service and staffing levels post COVID-19. Operating revenues are estimated to increase by \$860,985 (2%) from 2021 estimated operating revenues. Operating expenditures are estimated to increase \$2,098,715 (7%) from 2021 year-end estimates. In 2022, the City will continue the transfer from the General Fund to the Capital Reserve Account in the amount of \$3,177,500. The expected ending fund balance of \$11,490,507 is 25% of operating expenditures for 2022. 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 2022 expenditures and changes from the 2021 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 funding sources are fines and forfeitures, franchise fees, licenses and permits, miscellaneous revenues and interfund transfers.

Below is the composition of General Fund revenues:



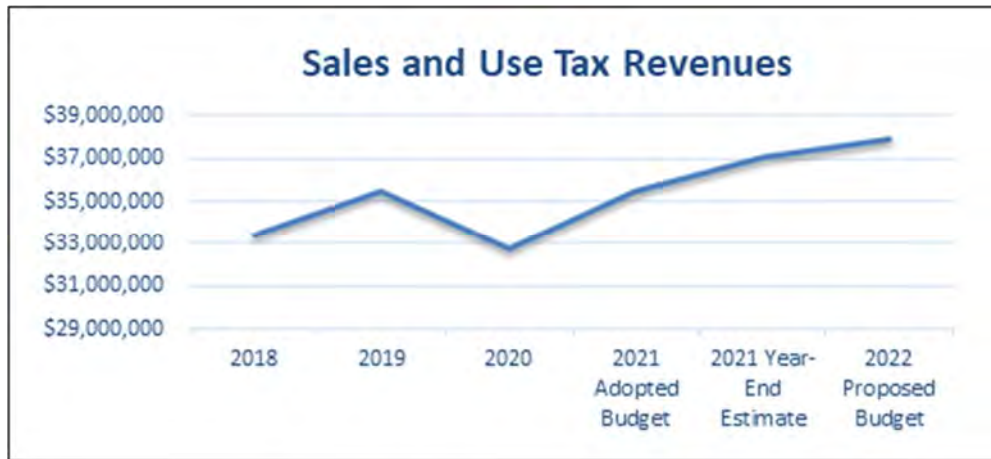
Total General Fund revenue estimates for 2022 are \$48,073,689 which is a 5% increase from the 2021 adopted budget and 3% higher than the 2021 year-end estimate. Operating revenues are estimated to increase by \$1,623,835 (3%) from 2021 estimated operating revenues and increase \$2,434,666 (5%) above the 2021 adopted budget.

Sales and use tax revenues are the largest portion of the General Fund revenues at 79%. Sales and use tax revenues were rebounding during 2010-2019, yet the growth rate was severely impacted as a result of the COVID-19 pandemic as depicted in the 'Sales and Use Tax Revenues' graph below. The 2021 retail sales tax revenues (excludes motor vehicles) are expected to be above 2020 by 15% or \$4,226,832 at year-end. The state's retail sales growth is projected to grow by 15% in FY 2020-21 and increase by 2% for 2021-22. For 2022, city retail sales tax revenues are projected to rise by \$658,281 or 2% from the 2021 year-end estimate. In 2022, the city's use tax revenues are anticipated to increase as compared to 2021 year-end estimates by \$200,000 or approx. 15%.

In order to improve sales and use tax projections or at least analyze those resources from another perspective, staff has used 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. While this model is typically useful in projecting sales and use tax revenues, COVID-19 proved that modeling is less effective in unprecedented times. No one could have predicted the national pandemic of 2020 and the impact to revenues in 2020 and 2021.

Motor vehicle sales tax revenues are derived from vehicles purchased by city residents; in 2020, these taxes decreased by 7% and are expected to increase from 2020 actuals by \$28,304 (1%) in 2021 and remain flat in 2022 as compared to the 2021 budget.

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



Property taxes remain the fourth 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 was 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. 2021 assessments to be collected in 2022 are estimated to be 2% higher than the 2020 assessments collected in 2021.

Revenues for the General Fund by source are as follows:

General Fund Revenue Sources Summary						
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Sales and Use Taxes	\$ 33,456,188	\$ 35,511,701	\$ 32,730,797	\$ 35,453,988	\$ 37,077,245	\$ 37,938,230
Property Taxes	5,620,684	5,712,949	1,969,126	1,931,115	1,931,115	2,137,571
Franchise Fees	2,235,991	2,230,948	2,168,514	2,294,110	2,294,110	2,339,992
License and Permits	1,317,797	1,393,597	1,230,818	1,459,360	1,471,410	1,765,810
Intergovernmental	16,637,450	1,001,277	925,611	908,610	922,915	932,220
Charges for Services	2,844,351	1,338,157	934,657	1,695,730	1,138,172	1,366,750
Fines and Forfeitures	681,342	749,590	321,970	760,280	325,203	325,000
Investment Earnings	207,042	455,817	280,759	227,020	249,722	254,716
Miscellaneous	1,101,550	940,458	1,078,046	908,810	1,039,962	1,013,400
Interfund Transfers	292,053	-	-	-	-	-
Total	\$ 64,394,447	\$ 49,334,494	\$ 41,640,299	\$ 45,639,023	\$ 46,449,854	\$ 48,073,689

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, procurement, public works, and city clerk.

The 2022 Budget includes an overall increase of 5.15 FTEs as a result of restoring a portion of the decrease in service and staffing levels during 2020 and 2021 as a result COVID-19.

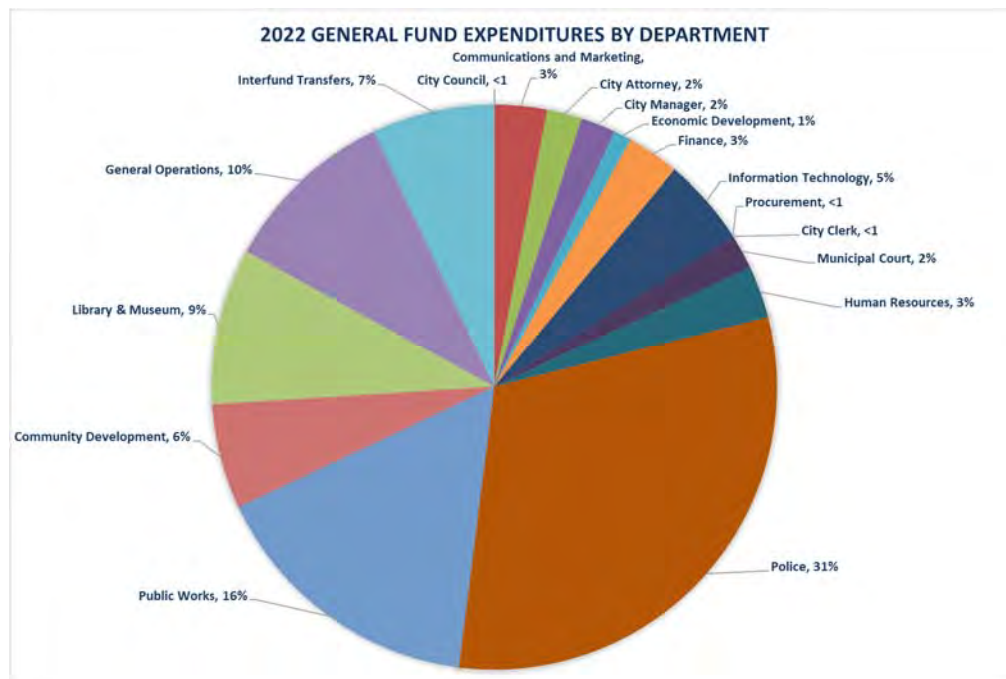
The 2022 General Fund total expenditures are projected to be \$2,828,320 or 6% higher than the 2021 budgeted expenditures and \$1,297,364 or 3% higher than 2021 estimated year-end expenditures.

Below is the General Fund summary of expenditures by category. Prior years' transfers to the Capital Projects Fund and Emergency Medical Transport Fund are included in non-operating expenditures.

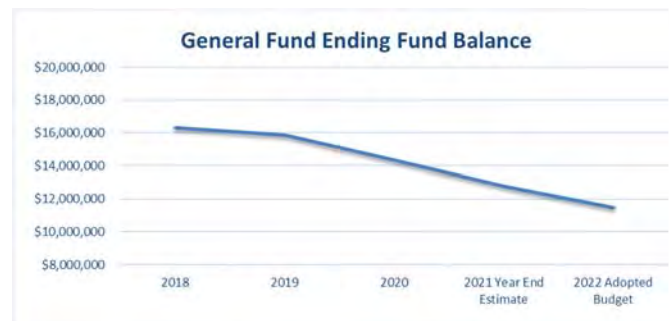
General Fund Expenditures by Category						
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Personnel Services	\$ 48,303,395	\$ 30,318,540	\$ 30,827,184	\$ 31,988,414	\$ 31,774,353	\$ 33,873,068
Operating and Maintenance	12,735,197	19,180,008	9,181,782	11,311,626	12,792,081	12,183,289
Capital	86,010	95,574	-	5,800	244,362	5,800
Non-Operating	-	194,719	3,150,000	3,208,900	3,234,900	3,280,903
Total	\$ 61,124,602	\$ 49,788,841	\$ 43,158,967	\$ 46,514,740	\$ 48,045,696	\$ 49,343,060

As the chart indicates, personnel costs are the largest expenditure at 68% of the budget. Operating and maintenance represents 25% and non-operating represents 7% of the General Fund expenditures for 2022. Capital outlay expenditures (less than 1% of the budget) typically include small purchases of equipment and building improvements that are not funded by the Capital Projects Fund.

The graph below shows the General Fund expenditures by department.



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.



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 lease payments of approximately \$1.5 million in 2022 for police and public works equipment, the courthouse, and the museum building.

This fund has three primary ongoing revenue streams: the Highway Users Tax Fund (HUTF) from the state for street improvements, the city's building use tax, and an annual transfer of approximately \$3.1 million as a result of the South Metro Fire Rescue (SMFR) inclusion approved by voters in 2018 which went into effect January 1, 2020. The HUTF is derived of state-collected fees and fuel taxes at approximately \$1.2-1.7 million each year from 2018-2021 with \$1.3 million anticipated for 2021 and \$1.4 million in 2022. These funds are restricted for street 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 \$658,000 in 2013 to \$3.0 million in 2016. In 2021 and 2022, these use taxes are estimated at \$1.35 million and \$1.50 million, respectively.

The 2022 ending fund balance is expected to be \$1.4 million, which is \$1.5 million lower than the estimated beginning fund balance for 2021. The city's reserve policy recommends a minimum fund balance of the subsequent years' lease payments or \$371,000 in 2022. As in prior years, resources are no longer adequate to cover basic capital replacements considering the loss of revenues projected as a result of COVID-19 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.

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. There is usually a mix of individual projects, plus some undesignated funds for individual projects that staff will bring to the council for review and approval throughout the year.

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 2022, staff recommends \$100,000 for parkland maintenance, \$21,920 to support the contract with South Suburban for parks and recreation management (salaries, benefits, utilities) at South Platte Park, \$21,529 for rent, \$250,000 for museum master plan and \$10,000 for security system upgrades at the library and museum. In 2022, the ending fund balance is estimated at \$128,998.

Consolidated Special Revenue Fund is a holding account for a wide variety of special activities outside of the normal operating budget. In 2022, the largest expenditures are \$50,000 for maintenance of the city-run television channel, \$67,871 for defensive driving programs and \$72,839 for VALE operating costs. The 2022 ending fund balance is estimated at \$17,075.

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 2022, the city anticipates receiving \$6.4m in grant funds. The city budgets several 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 2022 totaling \$2.5 million. Maintenance at South Platte Park in 2022 is budgeted at \$380,367 and Reynolds Landing is budgeted at \$1.4 million. In 2022, the ending fund balance is estimated to be \$2,289,594.

Impact Fee Fund revenues began in 2014 for six independent programs: police, museum, fire, library, facilities, and transportation. A new multi-modal impact fee was added in 2021 as a result of an impact fee study. 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 2022 include grant matching funds for two TIP grants (County Line and Santa Fe/Mineral) and connectivity efforts for the library and museum. In 2022, \$525,750 is estimated to be collected in impact fees from development projects. The 2022 ending fund balance for the impact fee fund is \$2,881,371.

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 Renew (formerly Littleton/Englewood Wastewater Treatment Plant). This is the third largest publicly owned treatment works in the State of Colorado. It is a regional facility that serves 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. A 5% user rate increase was approved for 2022 based on the results of a completed rate study in 2021.

Expenditures in the fund for 2022 are projected to be 16% higher than the 2021 year-end estimate largely due to an increase in capital expenditures. The plant's operating and capital budget submitted by the City of Englewood accounts for the majority of expenditures. The Biogas Utilization Program capital project estimated at a cost of \$8 million in 2018-2019 was completed in 2019 at \$7.4 million with the City of Littleton's portion being \$3.7 million. Plant capital expenditures in 2022 are anticipated to be approx. \$15.1 million with the City's 50% share being approx. \$7.55 million. The 2022 ending cash balance is projected to be \$13,369,602 with an additional \$4,430,000 restricted for bond and deposit requirements.

Storm Drainage Fund revenues remained among the lowest in the Denver Metro area. In order to fund necessary capital improvements, system repairs and replacements, a fee increase of 40% was necessary in 2020, 2021 and 2022. The 2021 ending cash balance will be \$653,991. Additionally, to maintain adequate fees based on needed infrastructure improvements, a rate study was developed in 2021 in conjunction with the sewer rate study.

Emergency Medical Transport Enterprise collected revenue for emergency medical transport service provided by Littleton Fire Rescue. This fund was dissolved in conjunction with the city's transition from fire service provider to recipient of contracted fire services in 2019.

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 2022 Budget includes a transfer from the General Fund of \$103,403. In 2022, the ending cash balance is projected at \$98,000.

Internal Service Funds

Internal Service Funds are established to provide insurance for all city operations. The goal in these funds is to maintain a level of fund balance to protect against unexpected bad years. 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 remaining fund, Property and Liability Fund, is reported separately.

Employee Health Insurance Fund is the largest of the Internal Service Funds. The city has incorporated an estimated increase for its employees; however, the actual increase may be different as additional information is provided. The city continues to review health care efficiencies along with conforming to the applicable Affordable Care Act provisions. Health care expenditures are expected to increase by 7% in 2022 as compared to the 2021 budget. The estimated 2022 ending fund balance is \$1,847,619.

Employee Life, AD&D, Long Term Disability, and Unemployment Fund expenditures will have a corresponding city payroll contribution. The expenditures are expected to increase by 5% in 2022 as compared to the 2021 year-end estimate. Total 2022 ending fund balance is expected to be \$207,282.

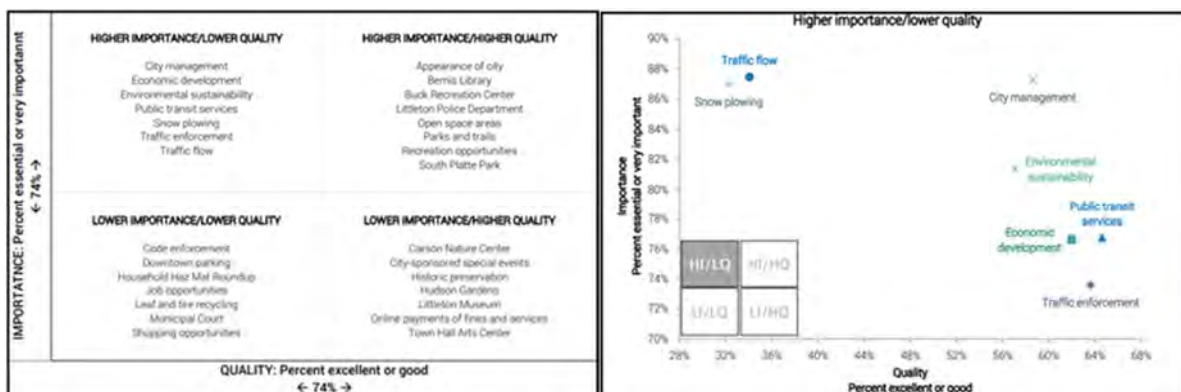
Worker's Compensation Insurance Fund provides compensation for work-related injuries and disabilities as mandated by federal law. The worker's compensation rates are based on state-approved rates by employee position and are transferred quarterly from the appropriate funds. 2022 expenditures are estimated to increase \$23,444 or 5% compared to the 2021 year-end estimate. The 2022 estimated fund balance will be \$1,133,442.

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 most 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 2022 expenditures are estimated to increase 5% and the revenues are anticipated to increase 21% from 2021 year-end estimates. The increase in expenditures is driven largely by the Law Enforcement Integrity Act SB 20-217 enacted by the State of Colorado which removes qualified immunity for police officers. This in turn, will increase liability insurance costs for the city. The ending fund balance for 2022 is projected at \$647,316.

Summary

Even prior to COVID, the city was limited in its ability to address deferred capital maintenance needs accumulating over several decades. Staff continued the long-term capital needs discussion 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 continue to catch the attention of citizens as well; the 2020 Resident Survey found that 92% 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 (61%), street maintenance (39%) and aging or outdated commercial areas (26%). The proportion of residents selecting traffic as the top concern increased from 2016 to 2020 and continued to be a growing concern since 2012 when 29% of the responses indicated traffic as a top concern.



The 2020 survey also indicated 77% 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 infrastructure, such as maintaining streets to an adequate level, maintaining, and adding sidewalks and maintaining existing buildings.

In 2021, the city council decisively acknowledged the need to address the growing deferred capital maintenance, reviewed funding options and engaged in a city-wide effort to inform the community of these significant infrastructure needs. Polling efforts indicated support from the community for a sales tax increase of either 0.50% or 0.75%. A potential ballot issue was discussed on August 26, 2021 and city council decided to refer a ballot question to the voters for an 0.75% increase in the sales and use tax rate for Littleton. This document does not reflect any change in the sales and use tax rate; however, as the ballot question passed, a supplemental budget appropriation and policy regarding the use of funds will be brought forth to council for discussion and approval in 2022.

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

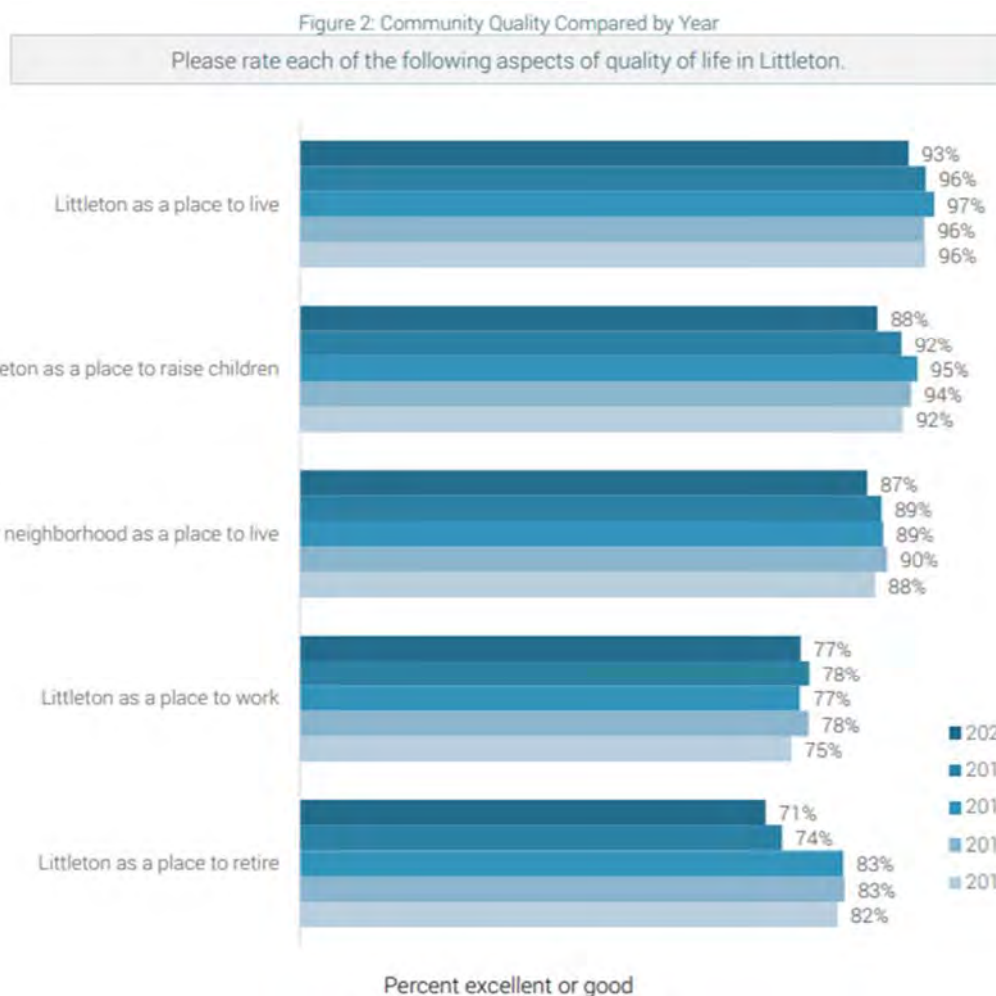
Sincerely,



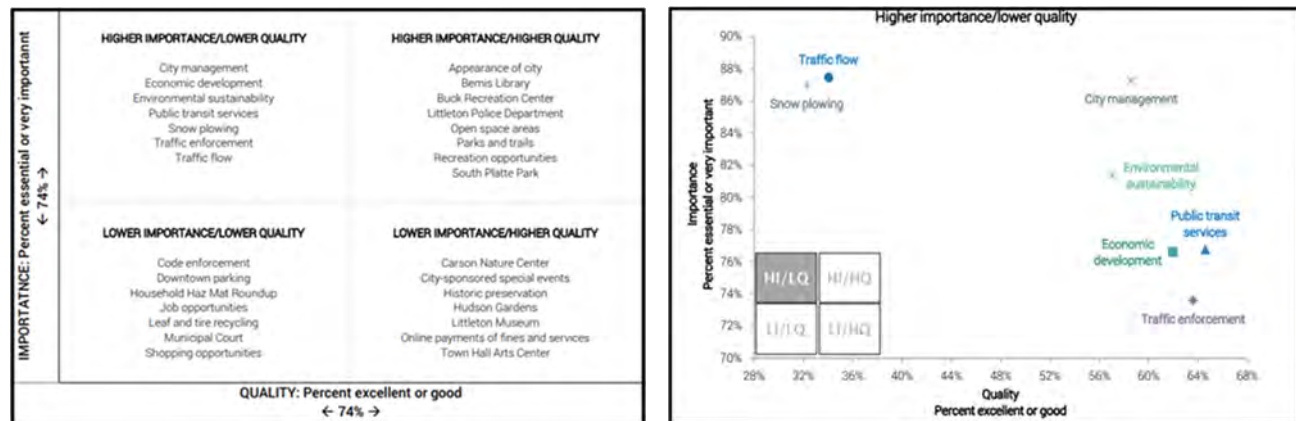
Mark Relph
City Manager

Budget Priorities and Highlights

The 2020 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 92 percent rating it excellent or good. The rating is much higher than the national and Front Range benchmarks.



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: city management, economic development, environmental sustainability, public transit services, snow plowing, traffic enforcement and traffic flow.



The 2022 Budget addresses many of these areas of low quality and high importance.

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 budgeted expenses and revenues to those programs. At the same time, an executive team defined the community results list based on 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.

In 2019, implementation of this budgeting method progressed with the creation of a PBB program review process using the PBB Blueprint developed by ResourceX. 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. Departments reviewed programs for the following opportunities identified by the PBB Blueprint: outsourcing, process efficiencies, changing service levels, implementing, or reducing fees and charges, in-sourcing, and grant funding. Upon completion of the review, departments reported back on the feasibility, budget impact and recommended implementation plan.

Also, in 2019 community results were revised to reflect the language, content and priorities contained in the Envision Littleton Comprehensive and Transportation Master Plans adopted in October of 2019, for use in scoring programs starting in 2020.

In 2020 and 2021, PBB was further incorporated into the budget process. The economic circumstances caused by the COVID-19 pandemic presented numerous budget challenges, but the City was fortunate to already have the PBB data available to help make difficult budget decisions. For the 2021 and 2022 budget program review, department directors were tasked with evaluating their programs for opportunities to free up resources city-wide in order to preserve the city's most critical services. To assist with this task, directors were provided with an essential services review, results alignment scores, policy questions and personnel allocations from the PBB system. The opportunities defined in the PBB Blueprint were made the primary means of justifying budget changes and requests by departments.

The next several pages consist of five highlighted programs which underwent this process and were identified as being candidates for implementing one or more of the PBB Blueprint opportunities. Information reflected in these highlights includes: program descriptions, program budgets, proposed changes for 2022, service level agreements, scoring analysis, and commonly used PBB data items such as full-time equivalency allocation, personnel and non-personnel cost distribution, and results alignment scores represented as quartile placements.

2022 Program Highlight: Body-Worn Camera (BWC)



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
 - Court
 - Police
 - City Attorney
 - Information Technology
- Preventing unnecessary disruption to our local economy and businesses
- Complying with mandates

Program Summary

The Colorado State Legislature enacted legislation in 2020 which mandates all police departments in the state implement a Body-Worn Camera program within their agencies by July 1, 2023. The BWC program will equip all LPD patrol personnel below the rank of Commander with BWC to be utilized during patrol-related operations.

Program Budget

	2021	2021 (Estimated)	2022 (Proposed)
Personnel	\$ -	\$ -	\$ 41,715
Non-personnel	\$ -	\$ -	\$ 61,000
Revenue Offset	\$ -	\$ -	\$ 0
Total Program	\$ -	\$ -	\$ 102,715*

* Actual results may differ based on outcome of service level evaluation noted below.

Changes for 2022

The LPD intends to implement a full BWC program during the 2022 budget year. The program will require the acquisition of hardware, software, cloud-based digital media storage, and 2 new FTE to serve as Digital Media Technicians who will ensure the department complies with legal requirements related to retention and release of BWC media.

Service Level Agreements in 2022

The program will provide body-worn cameras to all LPD sworn members in the Patrol Division who have regular contact with the public. It will provide 2 Digital Media Technicians to manage FOIA requests and data sharing/retention.

Program score evaluation

Safe Community

- This program was scored as strongly aligned with Safe Community due to its direct impact on the personal safety of community members

Priority Based Budgeting Analysis

FTE Allocation



0.84 FTE

Cost Allocation



Quartile Alignment



2022 Program Highlight: Domestic Violence Cases



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
 - Court
 - Police
 - City Attorney
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services

Program Summary

This is a legislative mandated fast-track program. Defendants are immediately jailed and subsequently seen via video conferencing within 48hrs. Victims have standing in court and utilize a victim advocate for support and resources (PD position.) Supervised probation, court mandated counseling, fines, restitution and jail time are all standard requirements. Additional legal requirements regarding weapons and protection orders with the victim are also mandated. These cases can be handled in county or municipal court.

Program Budget

	2021	2021 (Estimated)	2022 (Proposed)
Personnel	\$ 100,534	\$ -	\$ -
Non-personnel	\$ 1,887	\$ -	\$ -
Revenue Offset	\$ (47,250)	\$ -	\$ -
Total Program	\$ 55,171	\$ -	\$ -*

* Actual results may differ based on outcome of service level evaluation noted below

Changes for 2022

Domestic violence cases are a high liability workload associated with a state statute requiring case hearings within 48 hours of arrest, protection orders, and warrants. In 2020, domestic violence cases were diverted into county court due to COVID-19 to better serve victims and meet the state statute. At the current staffing level and workload, the municipal court believes that maintaining this arrangement may best serve Littleton's citizens and the safety of the community.

Service Level Agreements in 2022

For 2022, council will be presented with additional analysis on the current service levels along with options for 2022. Council will need to determine which option to pursue, which will dictate 2022 service levels.

Program score evaluation

Safe Community

- This program was scored as strongly aligned with Safe Community due to its direct impact on the personal safety of community members

Priority Based Budgeting Analysis

FTE Allocation



0.84 FTE

Cost Allocation



Quartile Alignment



2022 Program Highlight:

Littleton Immigrant Resources Center (LIRC)



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
- Connecting residents to needed services

Program Summary

The LIRC is an accredited set of programs centered around providing resources to immigrants such as legal and naturalization services, as well as language development and creating a collection within the library to meet the needs of this unique population. These programs have a history of grant funding, which has significantly reduced since 2018 and a reduction in services as occurred each year since.

Program Budgets

	2020	2021	2022
Personnel	\$ 210,432	\$ 123,884	\$ 123,884
Non-personnel	\$ 13,451	\$ 23,200	\$ 21,700
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 223,884	\$ 37,865	\$ 37,865

Changes for 2022

Prior to 2019, much of the LIRC had been funded by a federal grant from USCIS. Unfortunately, a subsequent application to renew this grant was not successful, nor were attempts to find other sources of outside funding. Fee increases provided minimal additional revenue and the city has been funding from the general fund, with an intent to re-evaluate during annual budget processes.

Service Level Agreements in 2022

For 2022, council will be presented with additional analysis on the current service levels along with options for 2022. Council will need to determine which option to pursue, which will dictate 2022 service levels.

Program Score Evaluation

Quality Community

- The program scored as being aligned with Quality Community due to its support of meeting the workforce needs of areas businesses

Reliance

- The Littleton LIRC Legal & Naturalization Services program is the only provider of nonprofit, low cost immigration legal services in the South Metro Denver Area

Priority Based Budgeting Analysis

FTE Allocation



0.70 FTE

Cost Allocation



Quartile Alignment



2022 Program Highlight: Neighborhood and Community Grants



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
 - Community Development
 - Economic Development
 - City Manager
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services

Program Summary

This program is dedicated to assisting in the prevention of blight, fostering community partnerships, promoting neighborhood based leadership and supporting community based problem solving.

Program Budget

	2020	2021 (Estimated)	2022 (Proposed)
Personnel	\$ 2,403	\$ 2,403	\$ 6,008
Non-personnel	\$ 20,059	\$ 20,059	\$ 50,059
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 22,462	\$ 22,462	\$ 56,067*

* Actual results may differ based on outcome of service level evaluation noted below

Changes for 2022

In 2020 it was necessary to place all community grant programs on hold due to the operation, public health, and economic impacts of the COVID-19 pandemic. During 2021 program review, it was determined likely that gatherings would be limited for at least part of 2021 and the budget remained limited. For 2022 staff recommends increasing funding for these grants closer to pre-pandemic levels.

Service Level Agreements in 2022

Grants will be made available for residents for small and large grants for community based engagement and improvement projects.

Program score evaluation

Quality Community

- This program was scored as essential to a quality community due to its support of neighborhoods that are safe, comfortable, and maintain their character and appealing housing choices for families drawn by Littleton's many amenities.

Priority Based Budgeting Analysis

FTE Allocation



0.84 FTE

Cost Allocation



Quartile Alignment



2022 Program Highlight: Omnibus



Vision Clarity

- Builds on the shoulders of the City's founders and past civic leaders
- Continues 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
 - Administrative Services
 - Public Works
- Connecting residents to needed services

Program Summary

Program Budget

	2021 (Adopted)	2021 (Estimated)	2022 (Proposed)
Personnel	\$ 214,061	\$ 0	\$ 0
Non-personnel	\$ 2,000	\$ 216,061	\$ 216,061
Revenue Offset	\$ (10,000)	\$ 0	\$ 0
Total Program	\$ 206,061	\$ 216,061	\$ 216,061*

Changes for 2022

This program was heavily affected by the 2020 Early Retirement Incentive program which resulted in the need to re-evaluate what service level is appropriate to continue providing in light of not only personnel impacts, but also the realities of COVID-19, such as the need for social distancing and risks to vulnerable populations, and the elimination of the Shopping Cart program, which also provided transportation options to senior and special needs citizens. It was determined that the Omnibus schedule would be reduced and provide transportation to medical appointments only, with the possibility increasing services should conditions change. In addition, staff continued to research potential cost saving opportunities, such as outsourcing and partnerships. Staff expanded data collection and increased focus on analytics and technology to better inform decision making for 2022.

Service Level Agreements in 2022

For 2022, council will be presented with additional analysis on the current service levels along with options for 2022. Council will need to determine which option to pursue, which will dictate 2022 service levels.

Program Score Evaluation

Safe Community

- This program is scored as highly aligned with Safe Community due to its role in connecting people conveniently to the community, resources and opportunities

Priority Based Budgeting Analysis

FTE Allocation



3.29 FTE

Cost Allocation



Quartile Alignment



Official City Council Actions

CITY OF LITTLETON, COLORADO**ORDINANCE NO. 26**

Series, 2021

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, 2022 AND ENDING DECEMBER 31, 2022

NOW, THEREFORE, 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, 2022, and ending December 31, 2022, 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 commissioner 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 : 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 : 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 2021
Page 2

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 5th day of October, 2021, 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 19th day of October, 2021, in the Council Chamber, 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 19th day of October, 2021 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:

Colleen Norton

Colleen L. Norton
CITY CLERK

DocuSigned by:

Jerry Valdes

Jerry Valdes
MAYOR

APPROVED AS TO FORM:

DocuSigned by:

Reid Berzing

Reid Berzing
CITY ATTORNEY



CITY OF LITTLETON, COLORADO

ORDINANCE NO. 27

Series, 2021

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, 2022 AND ENDING DECEMBER 31, 2022

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, 2022, and 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	\$49,343,060
Conservation Trust Fund	403,449
Consolidated Special Revenue Fund	253,510
Grants Fund	6,428,045
Open Space Fund	2,520,367
Impact Fee Fund	845,000
Capital Projects Fund	7,827,737
Geneva Village Fund	164,861
Employee Insurance Fund	5,926,276
Property & Liability Insurance Fund	1,058,814
<u>TOTAL</u>	<u>\$74,771,119</u>

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

General Fund:

- \$50,000 to fund public opinion polling and public education to support potential ballot questions, shall not proceed until the council approves the scope and deliverables of the project(s).

Ordinance No. 27
Series 2021
Page 2

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 5th day of October, 2021, 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 19th day of October, 2021, in the Council Chamber, 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 19th day of October, 2021 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:

Colleen Norton

Colleen L. Norton
CITY CLERK

DocuSigned by:

Jerry Valdes

Jerry Valdes
MAYOR

Ordinance No. 27
Series 2021
Page 3

APPROVED AS TO FORM:

DocuSigned by:

Reid Betzing

Reid Betzing
CITY ATTORNEY



CITY OF LITTLETON, COLORADO**ORDINANCE NO. 28****Series, 2021****AN ORDINANCE OF THE CITY OF LITTLETON,
COLORADO, AS THE GOVERNING BODY OF THE CITY
OF LITTLETON, COLORADO SEWER UTILITY
ENTERPRISE, ADOPTING THE 2022 SEWER 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, 2022 to December 31, 2022 shall be \$24,908,407.

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.

Ordinance No. 28
Series 2021
Page 2

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 5th day of October, 2021, 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 19th day of October, 2021, in the Council Chamber, 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 19th day of October, 2021 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:

Colleen Norton

CF3DEE7F11B64D1
Colleen L. Norton
CITY CLERK

DocuSigned by:

Jerry Valdes

7FAF2E4B31B0A82
Jerry Valdes
MAYOR

APPROVED AS TO FORM:

DocuSigned by:

Reid Betzing

808011B3A56744F6
Reid Betzing
CITY ATTORNEY



CITY OF LITTLETON, COLORADO**ORDINANCE NO. 29****Series, 2021****AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, AS THE GOVERNING BODY OF THE CITY OF LITTLETON, COLORADO STORMWATER AND FLOOD MANAGEMENT UTILITY ENTERPRISE, ADOPTING THE 2022 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 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 Stormwater and Flood Management Utility Enterprise for the period January 1, 2022 to December 31, 2022 shall be \$2,285,020.

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 5th day of October, 2021, 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. 29
Series 2021
Page 2

Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 19th day of October, 2021, in the Council Chamber, 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 19th day of October, 2021 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:

Colleen Norton

Colleen L. Norton
CITY CLERK

DocuSigned by:

Jerry Valdes

Jerry Valdes
MAYOR

APPROVED AS TO FORM:

DocuSigned by:

Reid Berzing

Reid Berzing
CITY ATTORNEY



Littleton 2021 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



Mark Rudnicki
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



*A NEW COUNCIL WAS ELECTED ON NOVEMBER 2, 2021. THE COUNCIL PICTURED ABOVE ARE THE CITY COUNCIL MEMBERS WHO ADOPTED THE 2022 BUDGET.

City Officials

City Manager
City Attorney
City Clerk
Cultural & Media Services
Community Development
Community Services
Finance
Human Resources
Admin Services and Information Technology
Library
Museum
Municipal Court
Police
Public Works

Mark Relph
Reid Betzing
Colleen Norton
Kelli Narde
Jennifer Henninger
Kathleen Osher
Tiffany Hooten
Noël Mink
Ashley Bolton
Nancy Trimm
Timothy Nimz
Danielle Trujillo
Doug Stephens
Keith Reester

Separate Authorities

Littleton Municipal Building Authority

Carole Zimmerman, President



COUNCIL GOALS & OBJECTIVES

2021-2022

Approved 10/5/2021

Goal 1: Unified Land Use Code (ULUC)

A sustained focus on long-term fiscal sustainability of Littleton City government while recognizing the direct connection to the community's land use mix, especially for sales tax revenue needs. (Comprehensive Plan Goal L&C 2)

- Objective 1: Unified Land Use Code (ULUC) (Comprehensive Plan Policy L&C 1)

Goal 2: Financial Sustainability

A focus on the revenue needs of Littleton City government to continue meeting the public service expectations of the residents, businesses, and institutions. (Comprehensive Plan Goal E&T 1)

- Objective 1: Data Driven Financial Analysis (Comprehensive Plan Policy E&T 1)
- Objective 2: Revenue Diversity (Comprehensive Plan Policy E&T 2)
- Objective 3: Land Use and Fiscal Health (Comprehensive Plan Policy E&T 3)
- Objective 4: Leveraging One-Time Recovery Funds (Comprehensive Plan Policy I&S 4)
- Objective 5: Regional Planning (Comprehensive Plan Policy S&D 7)

Goal 3: Innovative Infrastructure

A continuing commitment to periodic assessment, and ongoing maintenance, of public facilities that are essential to Littleton's livability and accommodation of visitors. (Comprehensive Plan Goal I&S 3)

- Objective 1: Annual Investments (Comprehensive Plan Policy I&S 1)
- Objective 2: Hazard Recovery (Comprehensive Plan Policy I&S 4)
- Objective 3: Maintaining Facilities (Comprehensive Plan Policy I&S 6)
- Objective 4: Safe Networks (Comprehensive Plan Policy TMP 1)
- Objective 5: Safety Improvements (Comprehensive Plan Policy TMP 4)
- Objective 6: Vulnerable Users (Comprehensive Plan Policy TMP 5)
- Objective 7: Safety Over Speed (Comprehensive Plan Policy TMP 7)
- Objective 8: Complete Network (Comprehensive Plan Policy TMP 10)
- Objective 9: Partnerships (Comprehensive Plan Policy HART 1)

Goal 4: Downtown

A downtown that continues to serve the entire community as a civic, historic, cultural, and economic focal point. (Comprehensive Plan Goal S&D 1)

- Objective 1: Partnerships (Comprehensive Plan Policy S&D 6)
- Objective 2: Historic Structures (Comprehensive Plan Policy HART 2)
- Objective 3: Reduce Noise and Light (Comprehensive Plan Policy ENV 6)



COUNCIL GOALS & OBJECTIVES

2021-2022

(Continued)

Goal 5: Arts, Culture, and Tourism

A community that thrives on and leverages the economic and social power of the arts to enhance its fiscal strength, regional reputation, social connectivity, and overall quality of life for residents of all ages. (Comprehensive Plan Goal HART 5)

- Objective 1: Increase Regional Tourism Opportunities to Support Littleton Businesses (Comprehensive Plan Policy E&T 5)
- Objective 2: Cultural and Community Programming (Comprehensive Plan Policy HART 7)
- Objective 3: Partnerships (Comprehensive Policy S&D 6)
- Objective 4: Arts and Culture Master Plan (Comprehensive Plan Action HART 25)

Goal 6: Housing and Livability

A quality and diversity of housing options that makes living in Littleton attainable for a wide range of groups and income levels. (Comprehensive Plan Goal H&N 1)

- Objective 1: Housing Diversity (Comprehensive Plan Policy H&N 1)
- Objective 2: Housing Affordability (Comprehensive Plan Policy H&N 2)

Goal 7: Environmental Stewardship

Under development in 2022. (Comprehensive Plan Goal H&N1)

- Objective 1: Hazard Recovery (Comprehensive Plan Policy I&S 4)
- Objective 2: Water Conservation (Comprehensive Plan Policy ENV 3)
- Objective 3: Re-assess Tools and Methods (Comprehensive Plan Policy ENV 7)

Goal 8: Good Governance

To be responsive, approachable, welcoming, fair, and accountable internally and externally. Facilitate on-going conversation that captures all of the considerations involved in ensuring interests are addressed and reflected in city policy initiatives.

- Objective 1: Safety (Code Compliance) (Comprehensive Plan Policy H&N 7)
- Objective 2: Financial Challenge Awareness (Comprehensive Plan Policy E&T 1)
- Objective 3: Community Desires (Comprehensive Plan Policy S&D 4)
- Objective 4: High Performing Organization

Acronym Key for Council Goals:

L&C - Land Use and Community Character

H&N - Housing and Neighborhoods

TMP - Transportation

I&S - Infrastructure and Services

E&T - Economy and Tax Base

HART - Heritage, ARTs, Recreation, and Tourism

ENV - Environment

S&D - Special Areas and Design



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Littleton
Colorado**

For the Fiscal Year Beginning

January 01, 2021

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, 2021. 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 timelines 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. The Littleton Colorado Municipal Building Authority approve their own budget 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.

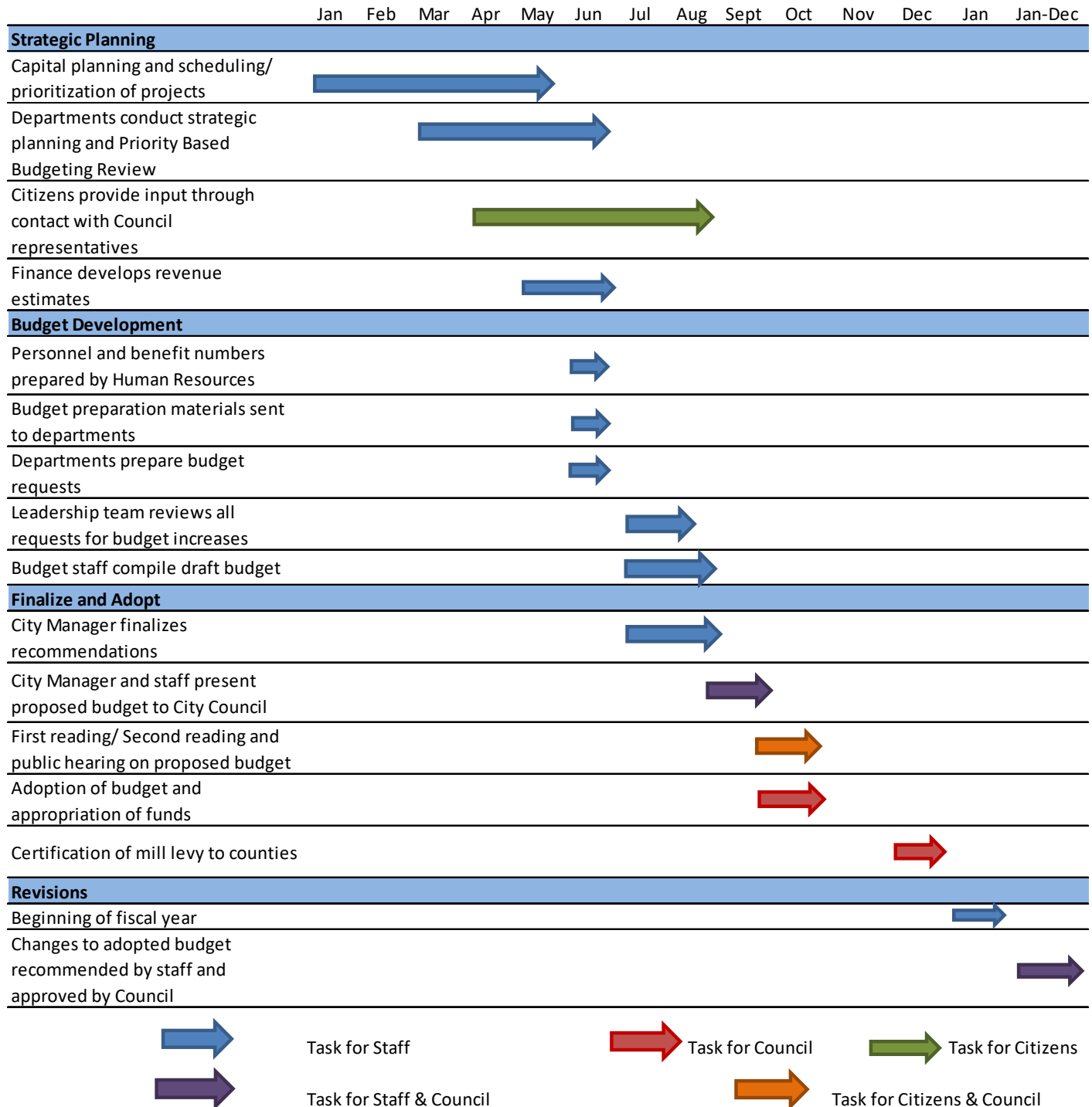
Lapsed Appropriations

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.
- 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 (Annual Report) 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 Annual Report, 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 Annual Report 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 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 Annual Report 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

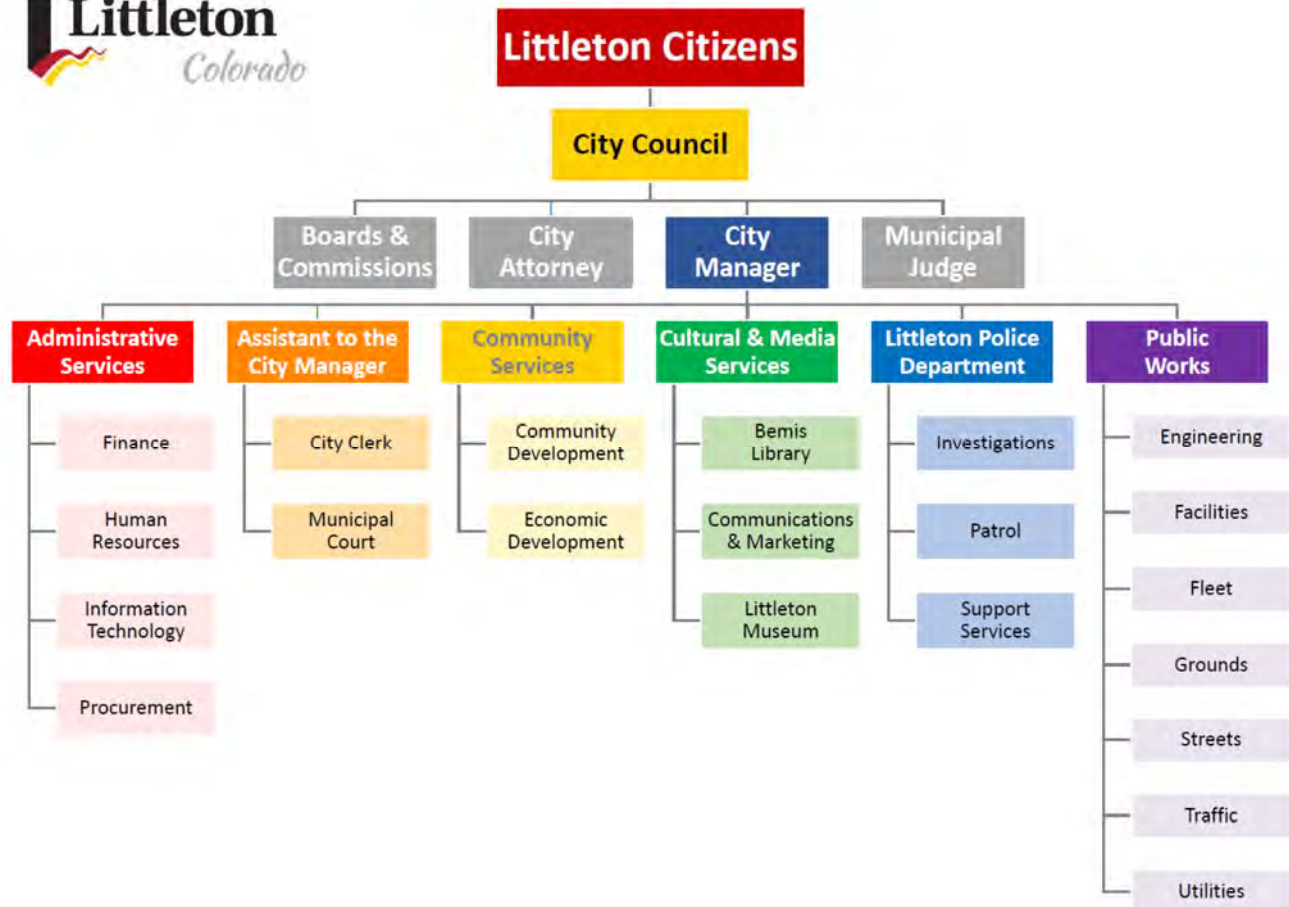
The authority of the city is vested in a council consisting of seven elected council members, four elected by district and three at-large. In previous years Council members elect their own mayor and mayor pro tem. Starting with the November 2, 2021 election the citizens now elect the City Mayor.

City Manager

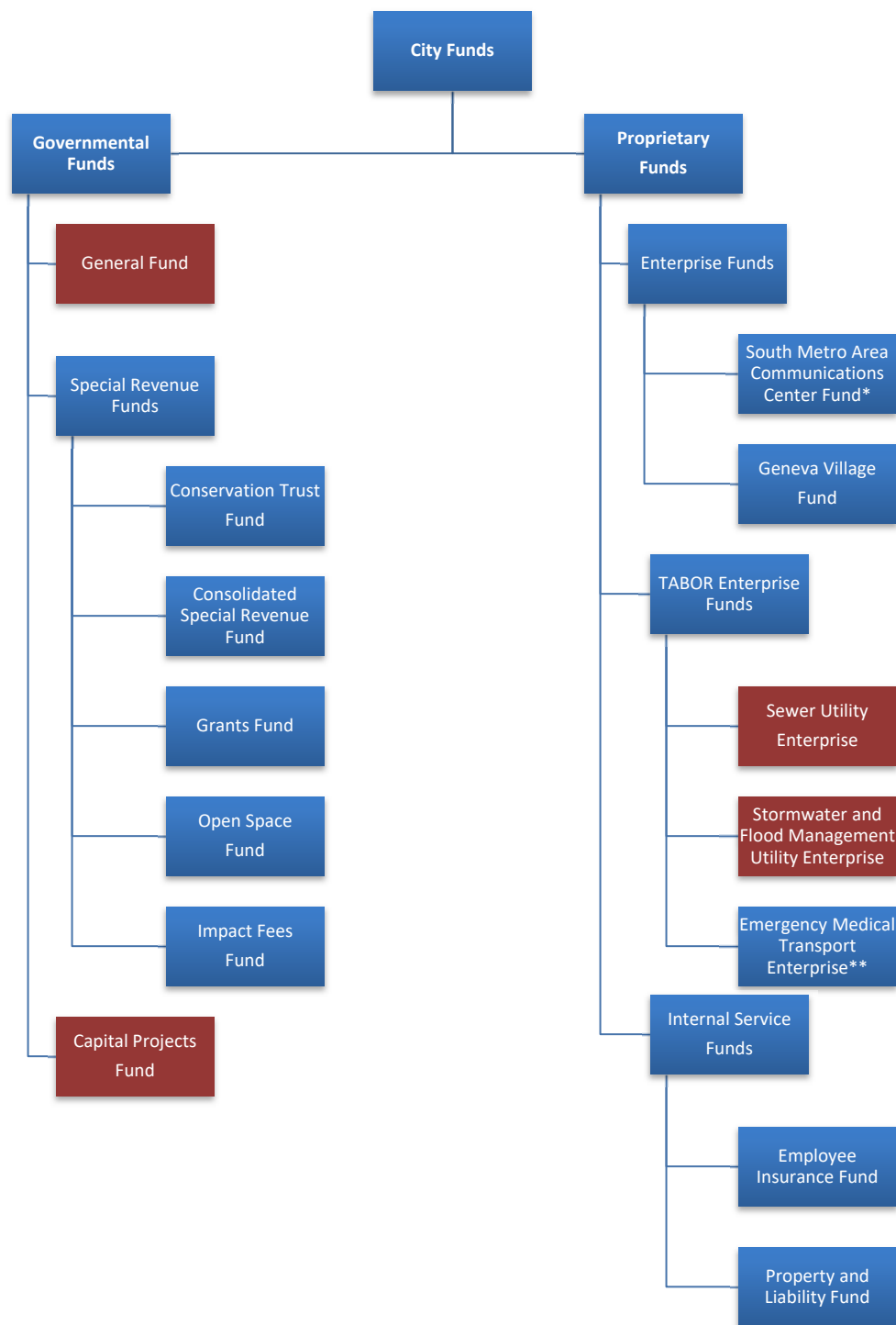
The city manager is the head of the administrative branch of the city government. The city manager is responsible to the council for the administration of the city. The city manager is appointed by the city council.

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 – Effective for Fiscal Year Beginning January 1, 2021



City Funds Organizational Chart



* This fund was dissolved in 2018.

** This fund was dissolved in 2019.

Note: This budget document does not include the Littleton Colorado Municipal Building Authority as their budget is not adopted or approved by the city.

City Department Funding Sources

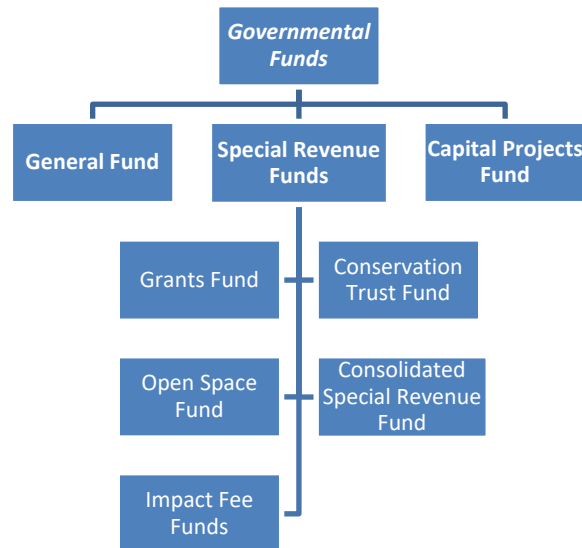
Department	Budgetary Division	General Fund	Capital Projects Fund	Non-Major Special Revenue Funds	Sewer Utility Fund	Storm-water Fund	Internal Service Funds
City Council	City Council	X					
Communications and Marketing	Communications & Marketing PEG Funding	X		X			
City Attorney	City Attorney	X					
City Manager	City Manager General Operations	X X					
Economic Development	Economic Development	X					
Finance	Finance	X					
Information Technology	Information Technology	X	X				
Human Resources	Human Resources Omnibus Risk Management	X X					X
Procurement	Procurement	X					
Municipal Court	Municipal Court	X					
City Clerk	City Clerk	X					
Police	Support Services Patrol Investigation Forfeitures/Victim's Advocate Defensive Driving	X X X X	X	X X X			
Fire*	Fire, Dispatch and EMT						
Public Works	Engineering Street Maintenance Grounds Maintenance Transportation Engineering Building Maintenance Fleet Maintenance Parks, Recreation & Open Space Sewer Utility/Storm Drainage	X X X X X X	X X X	X X X		X	X
Community Development	Development Services Planning/Neighborhood Resources Code Enforcement	X X X					
Library Services	Administration Children Adult Circulation Technical Service Overhead Immigrant Resources Youth and Senior Services	X X X X X X X		X			
Museum Services	Administration Collections Interpretation Exhibits Farm Sites Fine Arts Committee Depot Operations Gift Store	X X X X X X X		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, these services were 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 six major funds: General Fund, Capital Projects Fund, Open Space Fund, Grants Fund, Sewer Utility Enterprise, and Stormwater Drainage Enterprise. The Emergency Medical Transport Enterprise was dissolved in 2019, but previously qualified as a major fund for the City.

The Littleton Colorado Municipal Building Authority approve their own budget on a non-GAAP basis, which is 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.

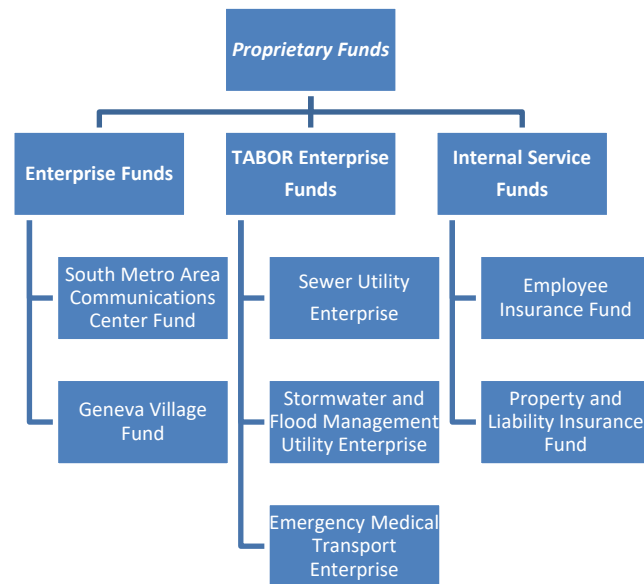
Capital Projects Fund *(Major Fund)*

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. 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.
2. 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.
3. Grants Fund (Major Fund)– Accounts for federal, state, and local grants for specific projects and programs.
4. Open Space Fund (Major Fund)– Accounts for the acquisition, development, and maintenance of open space. Financing is provided by Jefferson and Arapahoe Counties open space funds.
5. 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, also known as South Platte Renew (SPR), treatment 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 was 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 presents the City's audited financial information pursuant to Generally Accepted Accounting Principles (GAAP). Like the budget, the Comprehensive Annual Financial Report uses the modified accrual basis of accounting for reporting in the governmental funds. Proprietary funds are reported in the Comprehensive Annual Financial Report on an accrual basis.

2022 Policy Question Summary

PQ #	Description	Amount	Fund	PBB Program(s)	Approved?
1	Increase for employee compensation and benefits	\$ 1,250,000	General Fund	Compensation/ Classification	Yes
2	Public opinion polling and public education to support potential ballot questions	\$ 50,000	General Fund	Long-term financial planning	Yes - with proviso
3	Increase to the annual storm drainage fee	\$ -	Storm Drainage Utility	Storm Sewer Maintenance; Storm Sewer Repair and Replacement	Yes
4	Continued funding of the Omnibus program	\$ 150,000	General Fund	Omnibus	Yes
5	Continuation of Local Partnership Funding program	\$ 87,750	ARPA Grants Fund	Local Partnership Funding	Yes
6	Reinstate funding for Library Immigrant Resource Center (LIRC)	\$ 150,539	General Fund	LIRC - Legal & Naturalization Services	No
7	New FTE - Police Digital Media Technican	\$ 102,715	General Fund	Body-Worn Camera (BWC)	Yes
8	Continuation within the court system of the Domestic Violence program	\$ 59,200	General Fund	Domestic Violence Cases	No
9	Increase in assignment of a Public Defender	\$ 25,120	General Fund	Court Appointed Counsel	Yes
10	Construction and design on three projects to improve parks and recreation facilities in cooperation with South Suburban Parks and Recreation District and Arapahoe County Open Space	\$ 784,375	Open Space Fund	Intergovernmental Parks Management	Yes
11	Funding Neighborhood Partnership Grants at the pre-COVID level	\$ 50,000	General Fund	Neighborhood and Community Grants	Yes
12	Increase funding for Grounds Maintenance	\$ 102,200	General Fund	Park and Open Space Irrigation and Landscape Maintenance	Yes
13	Increase for Software Maintenance and Licensing	\$ 200,000	General Fund	Software Maintenance and Licensing	Yes
14	New FTE - Planning Technican	\$ 74,780	General Fund	Development Review	Yes
15	New FTE - Court Supervisor	\$ 102,002	General Fund	Midemeanor Court, Traffic Court, and Unsupervised Probation/Case Compliance	Yes
16	New FTE - Traffic Technican	\$ 65,800	General Fund	Traffic Signal Timing	Yes
17	New FTE - Environmental Stewardship and Open Space Manager	\$ -	General Fund/Sewer Utility Fund	Environmental Programs	Yes
18	New FTE - Deputy Public Works Director	\$ 145,800	General Fund/Sewer Utility Fund	Management/Supervision	Yes
19	New FTE - Engineering Technican	\$ 92,600	General Fund/Sewer Utility Fund	Development Infrastructure Inspection and Acceptance	Yes
20	New FTEs - Utility Operator, Utility Operator Lead, Utiliting Billing Clerk II, Engineering (CIP) Inspector	\$ 306,200	Sewer and Stormwater Utility Funds	Sanitary Sewer Collection Operations	Yes

2022 Budget Policy Questions

1. Does council support a \$1,250,000 increase for employee compensation and benefits for 2022?

Location of Funding Request: General Fund – Account 01-600-6192

Related Council Objective: Goal 8: Good Governance

PBB Program: Compensation/Classification

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2022 budget.

In 2019 Council and the CMO determined that as an organization we would have a pay philosophy of paying at the market and has continued to support the market philosophy each year since. 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. 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 all our employees, including leadership and police employees. The total request of this policy question is \$1.2 million dollars. The monies will be utilized in the following ways:

- To maintain our commitment to the market pay philosophy;
- To continue to provide health and other benefits (such as health, on-site clinic, dental, vision, retirement savings, service awards and disability insurance);
- To provide career progression opportunities to employees. This is both an equity and retention strategy;
- To meet commitments within the police association agreement;
- To meet the requirements of state and federal law in terms of equal pay and eliminating of pay disparities;
- Retention strategies;
- Recruitment strategies.

2. If council wishes to pursue one or more ballot questions in 2022, does council support funding for public opinion polling and public education to support the ballot question(s) under a budget proviso?

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

Related Council Objective: Goal 2: Financial Sustainability – Revenue Diversity

Goal 8: Good Governance – Community Desires

PBB Program: Long-Term Financial Planning

Quartile: 1-Most Aligned

Council Direction: Council supported this request in the 2022 budget with a proviso requiring council approval of the scope and deliverables.

Council has discussed potential ballot questions for 2022 relating to revenue and potential charter amendments. If council wishes to pursue a ballot question for 2022, polling may be important to determine citizen interest and temperament towards the question and 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.

3. Does council support an increase to the annual Storm Drainage fee of \$26.73 annually for single-family customers (and a corresponding percentage increase for other rate classes)?

Location of Funding Request: Storm Drainage Utility

Related Council Objective: Goal 2: Financial Sustainability – Data Driven Financial Analysis

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

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2022 budget.

The 2022 proposed rate increase is the third year of a three-year rate increase proposed to council in 2019 to address a significantly underfunded utility. Fees are charged for operations, maintenance, and repairs of the storm drainage system. Fees charged should be commensurate with the services being provided and the necessary infrastructure to support service levels. The fee amount is intended to recapture the cost of providing the service, the City continues to review Storm Drainage fees to align revenues with the cost of service. The 2022 rate increase of \$26.73 (from \$66.82 in 2021 to \$93.55 in 2022) will result in \$659,080 additional revenue. A rate study was completed in 2021; however, due to the complexity of rate structure changes, data sharing and technology, the transition plan pushes full implementation until 2023. The implementation plan also includes review of all operations for efficiency and cost effectiveness. This will ensure rate equity and adequate funding for long-term financial needs. 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.

4. Does Council support continuing to fund the omnibus program through a private partnership?

Location of Funding Request: Fund – Account 01-176-7430 – \$150,000

Related Council Objective: Goal 2: Financial Sustainability – Data Driven Financial Analysis

PBB Program: Omnibus

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2022 budget for the first quarter and will review additional options for the program during 2022.

This program was heavily affected by COVID-19 and the early retirement incentive program. This resulted in the need to re-evaluate what service level is appropriate to continue providing in light of not only personnel impacts, but also the realities of COVID-19, such as the need for social distancing and risks to vulnerable populations, and the elimination of the Shopping Cart program, which also provided transportation options to senior and special needs citizens. It was determined that the Omnibus schedule would be reduced and provide transportation to medical appointments only, with the possibility of increasing service and accommodating other appointments if public health conditions improve in 2021. On January 12, 2021, the Council authorized the city manager to proceed with the operation of the omnibus program as a contracted service with Via Mobility Services beginning in 2021.

5. 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 \$87,750

Related Council Objective: Goal 2: Financial Sustainability

PBB Program: Local Partnership Funding

Quartile: 4-Least Aligned

Council Direction: Council supported this request be funded with ARPA Grants Fund in the 2022 budget.

Each year the Littleton City Council considers requests for funding from organizations that serve Littleton residents. Requests may include operational, one-time special purpose grants, or event sponsorships (in-kind or cash). The application process is competitive, and applicants are forewarned that funding is not guaranteed and may not be available in future years.

6. Does Council want to reinstate funding for Library Immigrant Resource Center (LIRC) for the 2022 Budget? If so, expenditure cuts in other General Fund operations need to be identified.

Location of Funding Request: General Fund – Account – 01-522-XXXX \$150,539

Related Council Objective: Goal 2: Financial Sustainability – Data Driven Financial Analysis

PBB Program: LIRC – Legal and Naturalization Services

Quartile: 3-Less Aligned

Council Direction: Council did not support continuing the funding for LIRC. The program will sunset by the end of 2022.

Prior to 2019, much of the LIRC had been funded by a federal grant from USCIS. Unfortunately, a subsequent application to renew this grant was not successful, nor were attempts to find other sources of outside funding. Fee increases provided minimal additional revenue and the city has been funding from the general fund.

7. Does Council support the funding of one Police Digital Media Technician position and software license to support the Body-Worn Camera program mandated by the State

Location of Funding Request: General Fund – Account – 01-201-XXXX - \$41,715 personnel and 01-600-7360 - \$61,000 for software for 2022 and \$205,430 annualized.

Related Council Objective: Goal 8: Good Governance - Safety

PBB Program: Body-Worn Camera (BWC)

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2022 budget.

The Colorado State Legislature enacted legislation in 2020 which mandates all police departments in the state implement a Body-Worn Camera program within their agencies by July 1, 2023. The BWC program will equip all LPD patrol personnel below the rank of Commander with BWC to be utilized during patrol-related operations.

The LPD intends to implement a full BWC program during the 2022 budget year. The program will require the acquisition of hardware, software, cloud-based digital media storage, and 2 new FTE to serve as Digital Media Technicians who will ensure the department complies with legal requirements related to retention and release of BWC media.

8. Does Council support the continuation within the court system of the Domestic Violence program?

Location of Funding Request: General Fund – Account – 01-173-XXXX - \$59,200 – this is not currently in the 2022 budget

Related Council Objective: Goal 8: Good Governance

PBB Program: Domestic Violence Cases

Quartile: 3-Less Aligned

Council Direction: Council left this program being handled by the County and not bringing it back to the City.

Domestic violence cases are a high liability workload associated with a state statute requiring case hearings within 48 hours of arrest, protection orders, and warrants. In 2020, domestic violence cases were diverted into county court due to COVID-19 to better serve victims and meet the state statute. At the current staffing level and workload, the municipal court believes that maintaining this arrangement may best serve Littleton's citizens and the safety of the community.

9. Does Council support an increase in the assignment of a Public Defender as a result of new legislation?

Location of Funding Request: General Fund – Account – 01-173-7430 - \$25,120

Related Council Objective: Goal 8: Good Governance

PBB Program: Court Appointed Counsel

Quartile: 1-Most Aligned

Council Direction: Council supported this request in the 2022 budget.

Assignment of a Public Defender is a required court function. In 2022, the Littleton Municipal Court anticipates an increased cost due to an increase in court appointed council to indigent defendants as court services return to pre-COVID rates, economic changes, and new legislation that reclassifies offense levels.

10. Does Council wish to address construction and design on three projects to improve parks and recreation facilities in cooperation with South Suburban Parks and Recreation District and Arapahoe County Open Space under a budget proviso?

Location of Funding Request: Open Space Fund – Account 19-411-7835 – 3 projects with a City contribution of \$784,375 (total project costs for all partners of \$1,940,000)

Related Council Objective: Goal 3: Innovative Infrastructure (I²) – Maintaining Facilities & Partnerships

PBB Program: Intergovernmental Parks Management

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2022 budget.

The city partners with local municipalities and special districts to expand and enhance the recreational amenities available to the community. The following projects are requested to begin in 2021.

- Harlow Park Playground and Pavilion Replacement Design - \$25,000 City of Littleton; \$25,000 SSPR; \$371,250 Arapahoe County Open Space Grant. \$600,000 total estimated expenses in 2022-2023.
- Jackass Hill Park Site Plan for future park improvements - \$15,000 City of Littleton; \$15,000 SSPR.
- Sterne Park Pavilion (north and south) Replacement - \$35,000 City of Littleton; \$35,000 SSPR; \$830,000 total estimated expenses 2022-2023.
- Trailmark Park - \$240,000 City of Littleton; \$240,000 SSPR. \$480,000 total estimated costs.

11. Does Council support funding the Neighborhood Partnership Grants at the pre-COVID level, increase of \$30,000 to a total of \$50,000?

Location of Funding Request: Fund – Account 01-322-7430 – \$50,000

Related Council Objective: Goal 2: Financial Sustainability

PBB Program: Neighborhood and Community Grants

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2022 budget.

The Neighborhood Partner Program is dedicated to assisting in the prevention of blight, fostering community partnerships, promoting neighborhood-based leadership, and supporting community-based problem solving. In 2020 it was necessary to place all community grant programs on hold due to the operation, public health, and economic impacts of the COVID-19 pandemic. During 2021 program review, it was determined likely that gatherings would be limited for at least part of 2021 and the budget remained limited. For 2022 staff recommends increasing funding for these grants closer to pre-pandemic levels. Staff intends to evaluate this program over the course of the next year to look at options and re-affirm a strategy to best meet the community's needs.

12. Does Council support additional funding for Grounds Maintenance including the Horticulture program, Irrigation, Forestry contract and consultant and mow contract?

Location of Funding Request: Fund – Account 01-303-XXXX– \$102,200

Related Council Objective: Goal 3: Innovative Infrastructure (I²)

PBB Program: Park and Open Space Irrigation and Landscape Maintenance

Quartile: 1 – Most Aligned

Council Direction: Council supported this request in the 2022 budget.

Represents implementation of current and prior council work plan items such as the Grounds and Landscaping Assessment and Maintenance Master Plan development and implementation. Realignment of positions to support operational efficiencies including resources conservation strategies for water, native species, and wildlife habitat; this also supports execution of water conservation strategies developed through the irrigation analysis and Water Resources Master Plan.

13. Does Council support funding an additional \$200,000 for Software Maintenance and Licensing?

Location of Funding Request: Fund – Account 01-600-7360 – \$200,000

Related Council Objective: Goal 3: Innovative Infrastructure (I²)

PBB Program: Software Maintenance and Licensing

Quartile: 1 – Most Aligned

Council Direction: Council supported this request in the 2022 budget.

In support of Council's Goal 3: Innovative Infrastructure (I²) and strategically using one-time funding sources that became available during the pandemic, the city made several technology improvements that helped pave the way for process improvements, increased customer service capabilities, cyber security and risk mitigation, and continued support of this critical council goal. Some of these improvements were related to software subscriptions that require an annual renewal to maintain the services, capabilities, security patching, and continued enhancements. These subscriptions include software for a service request management application, online document management retention application, email phishing prevention application, and other applications to help support teleworking and cyber security risk mitigation.

14. Does Council support funding for full-time Planning Technician?

Location of Funding Request: Fund – Account 01-322-XXXX – \$74,780

Related Council Goal and Objective: Goal 2: Financial Sustainability – Land Use & Fiscal Health

PBB Program: Development Review

Quartile: 1 – Most Aligned

Council Direction: Council supported this request in the 2022 budget.

Planner Tech would set up applicant/applications in T9, perform planner on duty functions, support Planners, Senior Planners, conduct pre-apps and review on less complex projects. Having the Planner Tech conduct this level of work provides higher capacity for the Senior Planners (and Executive Assistant) to do the work that only they are qualified or have the skills to do. This would decrease turnaround time for responding to the public.

15. Does Council support funding for a full-time Court Supervisor?

Location of Funding Request: Fund – Account 01-173-XXX – \$102,002

Related Council Goal and Objective: Goal 8: Good Governance – High Performing Organization

PBB Program: Misdemeanor Court, Traffic Court, and Unsupervised Probation/Case Compliance

Quartile: 2 – More Aligned

Council Direction: Council supported this request in the 2022 budget.

A court supervisor would provide front line support to court clerks and oversee high liability workloads, such as warrants and protection orders. It will also provide capacity for the Court Administrator to focus on interdepartmental projects and/or strategic initiatives.

16. Does Council support funding for a full-time Traffic Technician Entry Level – Operator 1?

Location of Funding Request: Fund – Account 01-302-XXXX – \$65,800

Related Council Goal and Objective: Goal 3: Innovative Infrastructure (I²)

PBB Program: Traffic Signal Timing

Quartile: 2 – More Aligned

Council Direction: Council supported this request in the 2022 budget.

The work done by the Traffic team involves working while traffic is flowing, so staff safety is of paramount concern. This team is often called to reinforce street paving or snow plowing operations, which diminishes operational efficiency. Many routine preventative maintenance activities are behind schedule including sign replacement and tree trimming in front of signs. The overall traffic signal system is again, and issues continue to grow as we work through upgrades over the next 20 year.

17. Does Council support the conversion of a full-time Senior Project Manager position to a full-time Environmental Stewardship and Open Space Manager?

Location of Funding Request: No budget impact

Related Council Goal and Objective: Goal 7: Environmental Stewardship

PBB Program: Environmental Programs

Quartile: 1 – Most Aligned

Council Direction: Council supported this request in the 2022 budget.

Environmental Stewardship and Open Space Manager: The need for greater support of parks, trails and open space has been evident for several years. Currently, 90% of this workload is handled by the director. This roll will allow greater focus on key topics and stronger relationship building for region and grant seeking. This is a reclassification from a vacant position so there is no financial impact to the General Fund. Staff will be exploring a potential opportunity to utilize Open Space funding for this position. (i.e., EV Charging) (Goal 1 – Obj 3/Goal 2 – OBJ 3/Goal 2 – Obj 3)(PBB – New)

18. Does Council support funding a full-time Deputy Public Works Director?

Location of Funding Request: Fund – Account 68% 01-300-XXXX – \$98,800 and 32% 41-311-XXXX - \$47,000

Related Council Goal and Objective: Goal 2: Financial Sustainability – Land Use & Fiscal Health

PBB Program: Management/Supervision

Quartile: 2 – More Aligned

Council Direction: Council supported this request in the 2022 budget.

This role must focus on operations and will manage divisions that have and will have to undergo substantial change. Within the operations group, for the last 12-month span 2/3 managers with 77 years of combined experience with COL have retired and one additional manager with 43 years is a must to plan for. As the department changes key dedicated leadership is essential for operational success. (Goal 2 – Obj 3/Goal 3 – OBJ 1)(PBB-Add Administration Programs)

19. Does Council support funding for a full-time Engineering Technician 2?

Location of Funding Request: Fund – Account 50% 01-301-XXXX – \$46,300 and 50% 41-311-XXXX - \$46,300

Related Council Goal and Objective: Goal 2: Financial Sustainability – Land Use & Fiscal Health

PBB Program: Development Infrastructure Inspection and Acceptance

Quartile: 2 – More Aligned

Council Direction: Council supported this request in the 2022 budget.

This role supports the greater needs of increased capital projects, street maintenance, utility work, and quality assurance in development construction. The position works closely with new developments in the City by identifying right of ways, permitting, reviewing sewer permits and impact fee calculations. Surveys and locates underground utilities per federally/stated mandated 811 safety protocols.

20. Does Council support funding of four full-time utility positions; Utility Operator II (\$67,800), Utility Operator Lead (\$82,800), Utility Billing Clerk II (\$62,800) and Engineering (CIP) Inspector (\$92,800)?

Location of Funding Request: Fund – Accounts 41-311-XXXX, 42-312-XXXX, 34-306-XXXX

Related Council Objective: Goal 3: Innovative Infrastructure (I²)

PBB Program: Sanitary Sewer Collection Operations

Quartile: 2 – More Aligned

Council Direction: Council supported this request in the 2022 budget.

Utility Operator II and IV; requesting increases due to volume of work, (call-out demand, staffing required to be on call for each incident) succession planning plan in place and certification requirements (lead IV). Billing clerk- Identified in Rate Study – Role could be different if city selects outsourced 3rd party billing (Relationship management with partner and connector districts v customer service rep). These positions will be allocated to sewer/storm utility funds and capital projects fund.

Department Budget Highlights

Information Technology

- The 2022 budget includes an increase of \$40,000 for professional services for Critical Incident Response (\$20,000) and Internet support (\$20,000).

Public Works

- The budget includes an increase of \$27,000 for FASTER WEB SaaS charges and a \$35,000 increase for unleaded gas based on current price trends for Fleet Maintenance.
- The budget includes an increase of \$25,000 for future project conceptual designs for Street Maintenance.
- The department will continue these annual replacements and capital projects:
 - ADA Improvements - \$100,000
 - Building Maintenance/Improvements - \$375,000
 - Traffic Signal Program - \$150,000
 - Pavement Management Projects - \$1,217,567
 - Traffic Calming - \$25,000
 - Fleet Vehicle and Equipment Replacements - \$740,000
 - Committed Street Maintenance - \$3,177,500
- The department recommends a 40% rate increase in 2022 for the Storm Drainage fee for single-family customers. The revenues collected within the storm drainage utility fund are used to pay for operational, maintenance and repairs of the storm drainage system.
- The department recommends a 5% rate increase in 2022 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, such as repair and maintenance projects.
- The 2021 South Platte Water Renewal Partners proposed budget reflects the estimated expenses and offsetting revenues for the jointly owned wastewater treatment plant. The total budget for the City of Littleton's share of operations in 2020 is \$7,592,659. The city's 50% share of the total proposed capital projects is \$7,546,000 (operations and capital are combined in line item 41-311-7417).

Library & Museum

- The 2022 budget includes funding for Culture & Art Partnerships programs (\$10,000) and the Downtown Mural Walk (\$20,000)

General Operations (City-Wide)

- Telecommunications was increased by a total of \$39,000 for Zoom licenses, Bandwidth increase to BSC and Federal Tax.
- Electricity and Gas was increased by \$47,000.
- Water & Sewer charges was increase by \$41,000.
- Property and Liability Insurance expense was increased by \$40,000.

Transfers Out

- The City anticipates transferring \$103,403 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 \$3,177,500 from the General Fund to the Capital Reserve Account in January 2022

2022 Budget Overview All Funds

2020 Actual, 2021 Adopted Budget, 2021 Year-End Estimate and 2022 Adopted Budget

	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget	2021 Estimated to 2022 Adopted % Change
General Fund					
Beginning Fund Balance	\$15,874,388	\$10,609,081	\$14,355,720	\$12,759,878	-11%
Revenues	41,640,299	45,639,023	46,449,854	48,073,689	N/A
Total Sources	57,514,686	56,248,104	60,805,574	60,833,567	0%
Expenditures	43,158,967	46,514,740	48,045,696	49,343,060	3%
Ending Fund Balance	14,355,719	9,733,364	12,759,878	11,490,507	-10%
Total Uses	57,514,686	56,248,104	60,805,574	60,833,567	0%
Capital Projects Fund					
Beginning Fund Balance	8,057,255	3,418,307	6,901,651	2,893,511	-58%
Revenues	6,060,404	6,006,996	6,101,055	6,291,470	3%
Total Sources	14,117,659	9,425,303	13,002,706	9,184,981	-29%
Expenditures	7,216,007	7,004,450	10,109,195	7,827,737	-23%
Ending Fund Balance	6,901,652	2,420,853	2,893,511	1,357,244	-53%
Total Uses	14,117,659	9,425,303	13,002,706	9,184,981	-29%
Conservation Trust Fund					
Beginning Fund Balance	157,206	150,121	199,802	277,999	39%
Revenues	254,174	252,402	278,197	254,448	-9%
Total Sources	411,380	402,523	477,999	532,447	11%
Expenditures	211,578	346,000	200,000	403,449	102%
Ending Fund Balance	199,802	56,523	277,999	128,998	-54%
Total Uses	411,380	402,523	477,999	532,447	11%
Consolidated Special Revenue Fund					
Beginning Fund Balance	262,387	146,467	209,414	145,855	-30%
Revenues	136,569	127,730	114,480	124,730	9%
Total Sources	398,956	274,197	323,894	270,585	-16%
Expenditures	189,545	274,150	178,039	253,510	42%
Ending Fund Balance	209,411	47	145,855	17,075	-88%
Total Uses	398,956	274,197	323,894	270,585	-16%
Grants Fund					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	4,921,063	3,367,210	6,515,631	6,428,045	-1%
Total Sources	4,921,063	3,367,210	6,515,631	6,428,045	-1%
Expenditures	4,921,063	3,367,210	6,515,631	6,428,045	-1%
Ending Fund Balance	-	-	-	-	N/A
Total Uses	4,921,063	3,367,210	6,515,631	6,428,045	-1%
Open Space Fund					
Beginning Fund Balance	3,166,118	3,553,721	3,115,284	3,066,463	-2%
Revenues	1,884,427	2,325,844	2,760,689	1,743,498	-37%
Total Sources	5,050,545	5,879,565	5,875,973	4,809,961	-18%
Expenditures	1,935,261	2,582,010	2,809,510	2,520,367	-10%
Ending Fund Balance	3,115,284	3,297,555	3,066,463	2,289,594	-25%
Total Uses	5,050,545	5,879,565	5,875,973	4,809,961	-18%

2022 Budget Overview All Funds

2020 Actual, 2021 Adopted Budget, 2021 Year-End Estimate and 2022 Adopted Budget

	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget	2021 Estimated to 2022 Adopted % Change
Impact Fee Funds					
Beginning Fund Balance	3,924,689	2,207,544	3,887,975	3,200,621	-18%
Revenues	242,618	1,184,556	1,208,875	525,750	-57%
Total Sources	4,167,307	3,392,100	5,096,850	3,726,371	-27%
Expenditures	279,332	710,400	1,896,229	845,000	-55%
Ending Fund Balance	3,887,975	2,681,700	3,200,621	2,881,371	-10%
Total Uses	4,167,307	3,392,100	5,096,850	3,726,371	-27%
Geneva Village Fund					
Beginning Cash Balance	30,168	71,948	76,940	66,120	-14%
Revenues	158,536	175,800	147,286	196,741	34%
Total Sources	188,704	247,748	224,226	262,861	17%
Expenditures	99,280	149,000	158,106	164,861	4%
Adjustment to GAAP Basis	12,484	-	-	-	N/A
Ending Cash Balance	76,940	98,748	66,120	98,000	48%
Total Uses	188,704	247,748	224,226	262,861	17%
Sewer Utility Enterprise Fund					
Beginning Cash Balance	25,576,812	21,838,953	23,273,969	20,146,778	-13%
Revenues	16,704,363	17,545,330	18,241,314	18,131,231	-1%
Total Sources	42,281,175	39,384,283	41,515,283	38,278,009	-8%
Expenditures	15,818,118	22,477,490	21,368,504	24,908,407	17%
Adjustment to GAAP Basis	3,189,088	-	-	-	N/A
Ending Cash Balance	23,273,969	16,906,793	20,146,778	13,369,603	-34%
Total Uses	42,281,175	39,384,283	41,515,283	38,278,009	-8%
Storm Drainage Enterprise Fund					
Beginning Cash Balance	330,277	73,273	351,582	328,955	-6%
Revenues	1,353,456	2,010,410	1,655,981	2,610,056	58%
Total Sources	1,683,733	2,083,683	2,007,563	2,939,011	46%
Expenditures	1,451,978	1,989,270	1,678,608	2,285,020	36%
Adjustment to GAAP Basis	(119,827)	-	-	-	N/A
Ending Cash Balance	351,582	94,413	328,955	653,991	99%
Total Uses	1,683,733	2,083,683	2,007,563	2,939,011	46%
EMT Enterprise Fund					
Beginning Cash Balance	-	-	-	-	N/A
Revenues	-	-	-	-	N/A
Total Sources	-	-	-	-	N/A
Expenditures	-	-	-	-	N/A
Adjustment to GAAP Basis	194,719	-	-	-	N/A
Ending Cash Balance	-	-	-	-	N/A
Total Uses	194,719	-	-	-	N/A

2022 Budget Overview All Funds

2020 Actual, 2021 Adopted Budget, 2021 Year-End Estimate and 2022 Adopted Budget

	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget	2021 Estimated to 2022 Adopted % Change
Employee Insurance Fund					
Beginning Fund Balance	3,710,522	3,437,322	3,554,933	3,399,649	-4%
Revenues	5,260,515	5,304,550	5,506,334	5,714,970	4%
Total Sources	8,971,037	8,741,872	9,061,267	9,114,619	1%
Expenditures	5,416,104	5,567,460	5,661,618	5,926,276	5%
Ending Fund Balance	3,554,933	3,174,412	3,399,649	3,188,343	-6%
Total Uses	8,971,037	8,741,872	9,061,267	9,114,619	1%
Property & Liability Fund					
Beginning Fund Balance	473,125	623,297	694,166	598,463	-14%
Revenues	888,835	1,067,120	912,477	1,107,667	21%
Total Sources	1,361,960	1,690,417	1,606,643	1,706,130	6%
Expenditures	667,794	1,051,470	1,008,180	1,058,814	5%
Ending Fund Balance	694,166	638,947	598,463	647,316	8%
Total Uses	1,361,960	1,690,417	1,606,643	1,706,130	6%
Total					
Beginning Fund/Cash Balance	61,562,946	46,130,034	56,621,435	46,884,291	-17%
Revenues	79,505,259	85,006,971	89,892,173	91,202,295	1%
Total Sources	\$141,068,204	\$131,137,005	\$146,513,608	\$138,086,586	-6%
Expenditures	81,365,027	92,033,650	99,629,316	101,964,546	2%
Adjustment to GAAP Basis	3,276,464	-	-	-	N/A
Ending Fund/Cash Balance	56,621,433	39,103,355	46,884,291	36,122,042	-23%
Total Uses	\$141,262,923	\$131,137,005	\$146,513,607	\$138,086,587	-6%

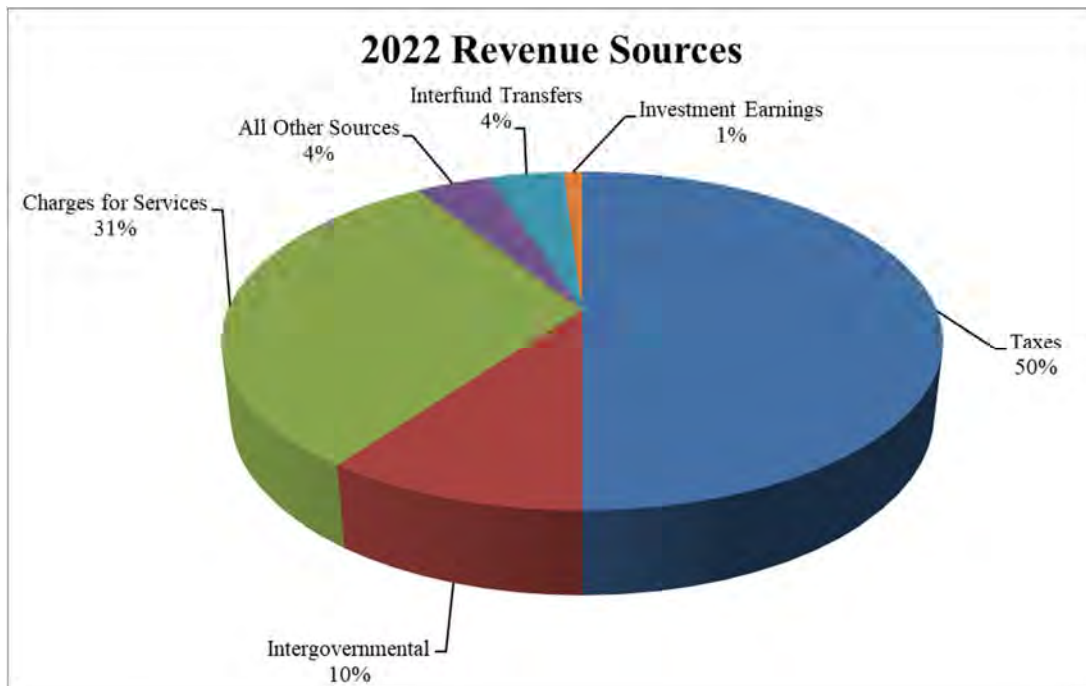
Explanations of Changes in Fund/Cash Balances in 2022

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.

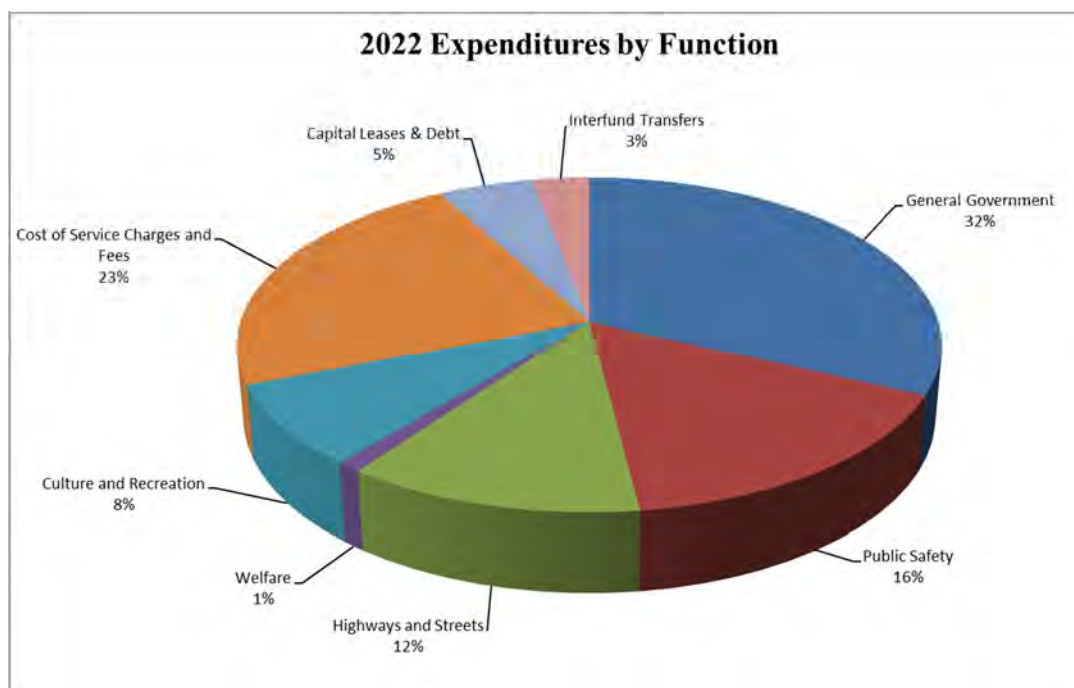
Fund	2021 Year-End Estimate	2022 Adopted Budget	Difference		% of Total Change
Capital Projects Fund Recurring capital replacements, lease payments and capital improvements do not have a sustainable revenue source. The five-year CIP plan has been fiscally constrained, resulting in decreased ability to fund capital projects.	2,893,511	1,357,244	(1,536,267)	-53.1%	14.3%
Conservation Trust Fund A significant capital project was budgeted for the Library and Museum in 2021.	277,999	128,998	(149,001)	-53.6%	1.4%
Consolidated Special Revenue Fund Strategic drawdown of accumulated balances in Defensive Driving, Mindell Stein, Fine Arts Committee and Sterne-Elder are funded in 2021.	145,855	17,075	(128,780)	-88.3%	1.2%
Open Space Fund Ending fund balance decrease is due to Open Space projects in 2022.	3,066,463	2,289,594	(776,869)	-25.3%	7.2%
Impact Fees Fund Ending fund balance decrease is due to capital projects in 2022. Transportation earnings are earmarked for grant funding local match.	3,200,621	2,881,371	(319,250)	-10.0%	3.0%
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.	20,146,777	13,369,602	(6,777,175)	-33.6%	63.0%
Storm Drainage Enterprise Approved rate increase in 2022 to maintain and rebuild infrastructure that is at risk of failing.	328,955	653,991	325,036	98.8%	-3.0%
Geneva Village Fund City is funding \$103,403 transfer in to this fund to maintain a sufficient fund balance to cover unanticipated expenses.	66,120	98,000	31,880	48.2%	-0.3%
Other Funds (<10% Change)					
General Fund	12,759,878	11,490,507	(1,269,371)	-9.9%	11.8%
Employee Insurance Fund	3,399,649	3,188,343	(211,306)	-6.2%	2.0%
Property & Liability Fund	598,463	647,316	48,853	8.2%	-0.5%
Grant Fund	-	-	-	0.0%	0.0%
Total All Fund/Cash Balances	\$ 46,884,290	\$ 36,122,041	\$ (10,762,249)	-23.0%	100.0%

Comparison of Revenues and Expenditures

Projected 2022 revenue for all funds totals \$91,202,295. The top three sources of revenues are Taxes (\$45,283,360 or 50%), Charges for Services (\$28,523,091 or 31%) and Intergovernmental (\$9,402,502 or 10%). The remaining 9% of revenues are from other sources, investment earnings and interfund transfers.



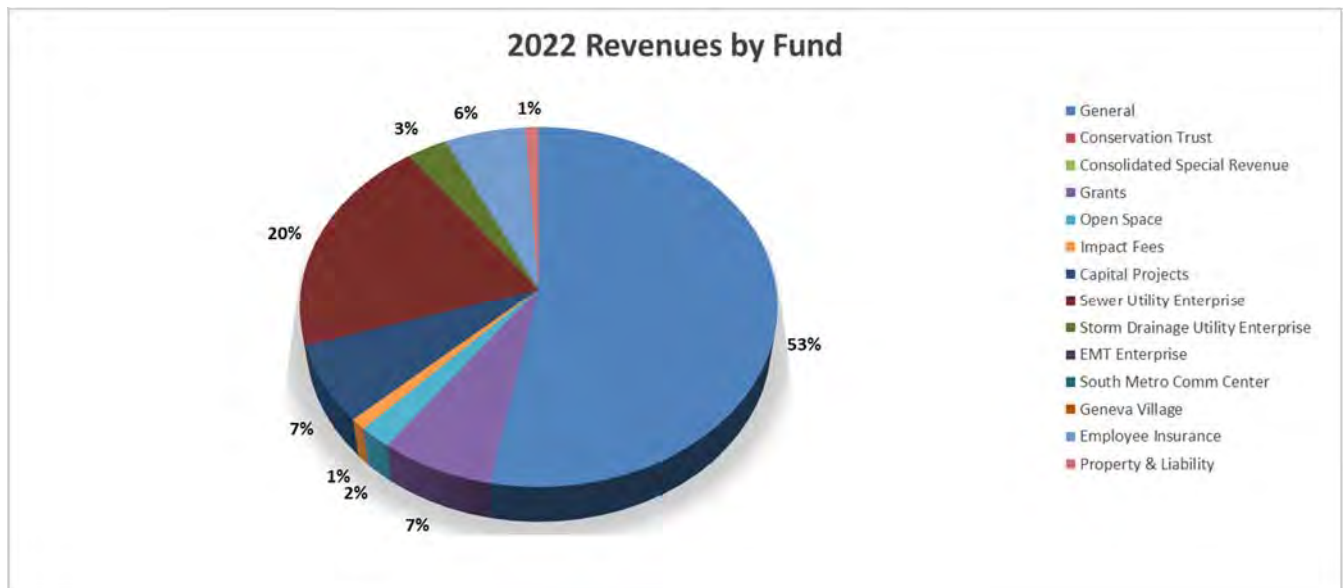
Projected 2022 expenditure for all funds totals \$101,964,546. General Government expenditures make up the greatest portion at 35%. Cost of Service is 23% of the total, Public Safety is 15%, Highways and Streets is 12%, and Culture and Recreation is 9%. The remaining 6% of expenditures covers Interfund Transfers, Capital Leases & Debt and Welfare.



Comparison of Revenues and Expenditures

Projected 2022 revenue for all funds totals \$91,202,295. General Fund revenues make up the greatest portion at 53%. Sewer Utility Enterprise revenue is 20% of the total, Capital Projects Fund is 7%, Employee Insurance Fund is 6%, and Grants Fund is 7%. The remaining seven funds make up the difference of 7%.

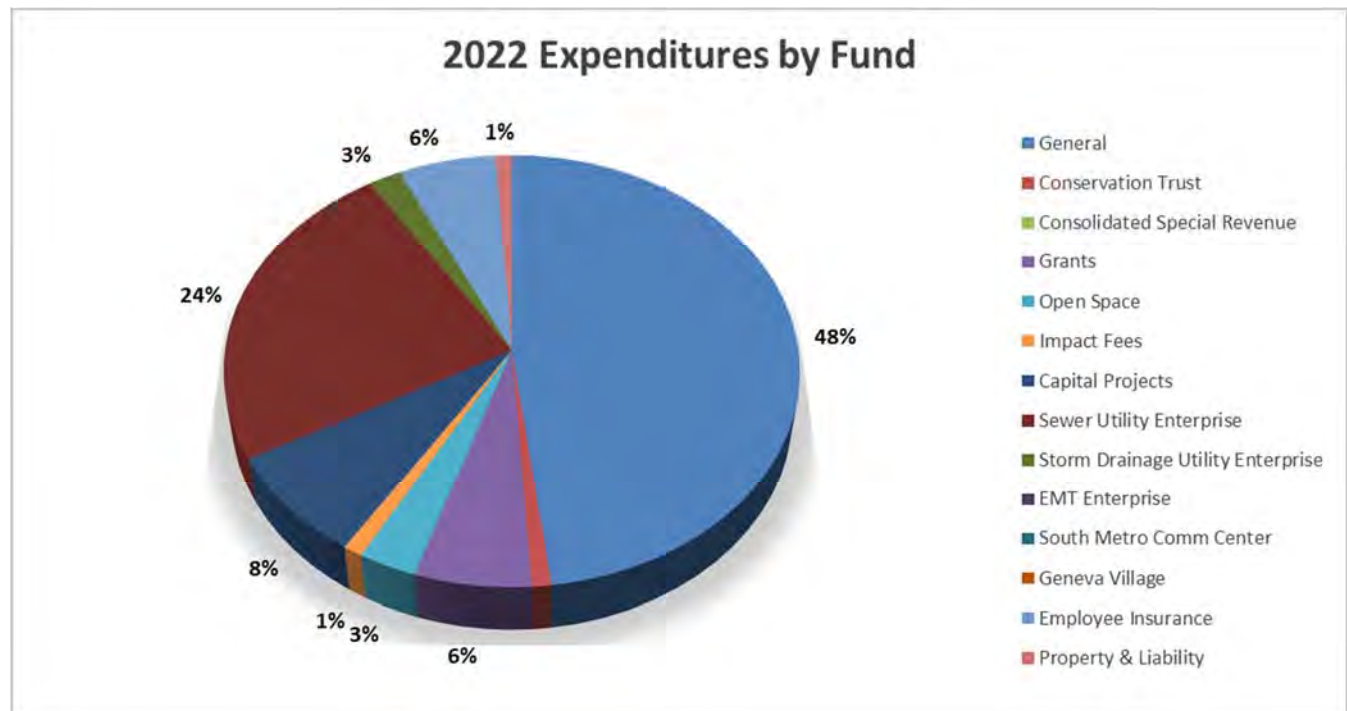
Comparison of Revenues						
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
General	\$ 64,394,447	\$ 49,334,494	\$ 41,640,299	\$ 45,639,023	\$ 46,449,854	48,073,689
Conservation Trust	242,925	282,024	254,174	252,402	278,197	254,448
Consolidated Special Revenue	133,601	136,276	136,569	127,730	114,480	124,730
Grants	294,138	79,627	4,921,063	3,367,210	6,515,631	6,428,045
Open Space	1,277,112	2,489,167	1,884,427	2,325,844	2,760,689	1,743,498
Impact Fees	642,541	982,502	242,618	1,184,556	1,208,875	525,750
Capital Projects	4,930,797	3,852,166	6,060,404	6,006,996	6,101,055	6,291,470
Sewer Utility Enterprise	16,074,747	18,427,251	16,704,363	17,545,330	18,241,314	18,131,231
Storm Drainage Utility Enterprise	809,509	919,923	1,353,456	2,010,410	1,655,981	2,610,056
EMT Enterprise	5,296,847	194,719	-	-	-	-
South Metro Comm Center	-	-	-	-	-	-
Geneva Village	126,366	126,887	158,536	175,800	147,286	196,741
Employee Insurance	9,003,798	5,168,593	5,260,515	5,304,550	5,506,334	5,714,970
Property & Liability	1,142,555	931,334	888,835	1,067,120	912,477	1,107,667
Total	\$ 104,369,382	\$ 82,924,963	\$ 79,505,259	\$ 85,006,971	\$ 89,892,173	\$ 91,202,295



Comparison of Revenues and Expenditures

Projected 2022 expenditure for all funds totals \$101,964,546. General Fund expenditures make up the greatest portion at 48%. Sewer Utility Enterprise is 24% of the total, Capital Projects Fund is 8%, Employee Insurance Fund is 6% and Grant Fund is 6%. The remaining seven funds make up the difference of 8%.

Comparison of Expenditures						
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
General	\$ 61,124,602	\$ 49,788,841	\$ 43,158,967	\$ 46,514,740	\$ 48,045,696	\$ 49,343,060
Conservation Trust	203,129	404,426	211,578	346,000	200,000	403,449
Consolidated Special Revenue	349,969	76,435	189,545	274,150	178,039	253,510
Grants	294,138	79,627	4,921,063	3,367,210	6,515,631	6,428,045
Open Space	1,075,684	1,867,658	1,935,261	2,582,010	2,809,510	2,520,367
Impact Fees	180,320	540,236	279,332	710,400	1,896,229	845,000
Capital Projects	6,651,733	8,172,757	7,216,007	7,004,450	10,109,195	7,827,737
Sewer Utility Enterprise	14,450,790	13,751,615	15,818,118	22,477,490	21,368,504	24,908,407
Storm Drainage Utility Enterprise	816,783	952,673	1,451,978	1,989,270	1,678,608	2,285,020
EMT Enterprise	3,844,214	-	-	-	-	-
South Metro Comm Center	292,053	-	-	-	-	-
Geneva Village	129,136	163,818	99,280	149,000	158,106	164,861
Employee Insurance	9,460,823	4,665,405	5,416,104	5,567,460	5,661,618	5,926,276
Property & Liability	1,221,606	796,636	667,794	1,051,470	1,008,180	1,058,814
Total	\$ 100,094,979	\$ 81,260,127	\$ 81,365,027	\$ 92,033,650	\$ 99,629,316	\$ 101,964,546



All Funds
2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Taxes:						
Sales & Use	32,843,781	\$ 34,875,932	\$ 32,353,616	\$ 35,110,810	\$ 36,734,067	\$ 37,592,348
Property	5,620,684	5,712,949	1,969,126	1,931,115	1,931,115	2,137,571
Specific Ownership	418,455	454,188	143,057	135,178	135,178	137,882
Cigarette	193,951	181,581	234,124	208,000	208,000	208,000
Highway Users	1,725,821	1,690,531	1,251,756	1,260,630	1,260,630	1,367,567
Building Use	1,395,340	1,647,204	1,205,574	1,350,000	1,350,000	1,500,000
Franchise Fees	2,235,991	2,230,948	2,168,514	2,294,110	2,294,110	2,339,992
License and Permits	1,305,115	1,385,278	1,217,578	1,444,800	1,456,850	1,751,250
Intergovernmental	19,748,419	3,759,127	8,016,360	6,932,380	10,554,951	9,402,502
Charges for Services	33,881,016	25,914,312	23,678,628	27,846,236	27,896,954	28,523,091
Fines & Forfeitures	680,314	739,032	321,570	760,280	323,000	325,000
Investment Earnings	1,059,170	2,124,297	1,254,696	639,378	900,263	770,244
Miscellaneous	2,969,272	1,975,690	2,540,660	1,944,054	1,638,155	1,865,945
Total Revenues	104,077,329	82,691,069	76,355,259	81,856,971	86,683,273	87,921,392
Expenditures						
General Government	29,185,209	24,940,156	31,247,031	29,872,457	34,180,684	32,820,358
Public Safety	39,978,509	22,995,006	14,348,040	15,567,970	15,581,912	15,786,023
Highways and Streets	6,572,670	6,764,765	6,135,642	8,981,130	13,414,655	12,453,681
Welfare	484,996	538,043	438,670	363,145	363,145	265,049
Culture and Recreation	6,428,106	7,765,647	7,215,195	7,962,368	8,186,882	8,540,574
Cost of Service Charges and Fees	11,911,446	11,312,951	13,813,698	21,062,050	19,651,508	23,800,149
Capital/Leases/Debt	5,241,992	6,709,665	5,016,751	5,015,630	5,015,630	5,017,809
Total Expenditures	99,802,928	81,026,233	78,215,027	88,824,750	96,394,416	98,683,643
Other Financing Sources (Uses)						
Transfers In	292,053	233,895	3,150,000	3,150,000	3,208,900	3,280,903
Transfers Out	(292,053)	(233,895)	(3,150,000)	(3,208,900)	(3,234,900)	(3,280,903)
Total Other Financing Sources (Uses)	0	-	-	(58,900)	(26,000)	-
Excess (Deficiency) of Financial Sources over Financial Uses	4,274,402	1,664,836	(1,859,768)	(7,026,679)	(9,737,143)	(10,762,251)
Adjustment to Budget Basis	(4,563,099)	(3,866,754)	(3,081,746)	-	-	-
Fund/Cash Balance, Beginning of Year	\$ 64,053,560	\$ 63,764,863	\$ 61,562,945	\$ 46,130,033	\$ 56,621,431	\$ 46,884,288
Fund/Cash Balance, End of Year	\$ 63,764,863	\$ 61,562,945	\$ 56,621,431	\$ 39,103,354	\$ 46,884,288	\$ 36,122,037

Note: The 2021 Adopted Budget reflects the original budget adoption plus the Council approved supplemental appropriation of \$219,200.



Photo by Gary Coopriders

General Fund

General Fund

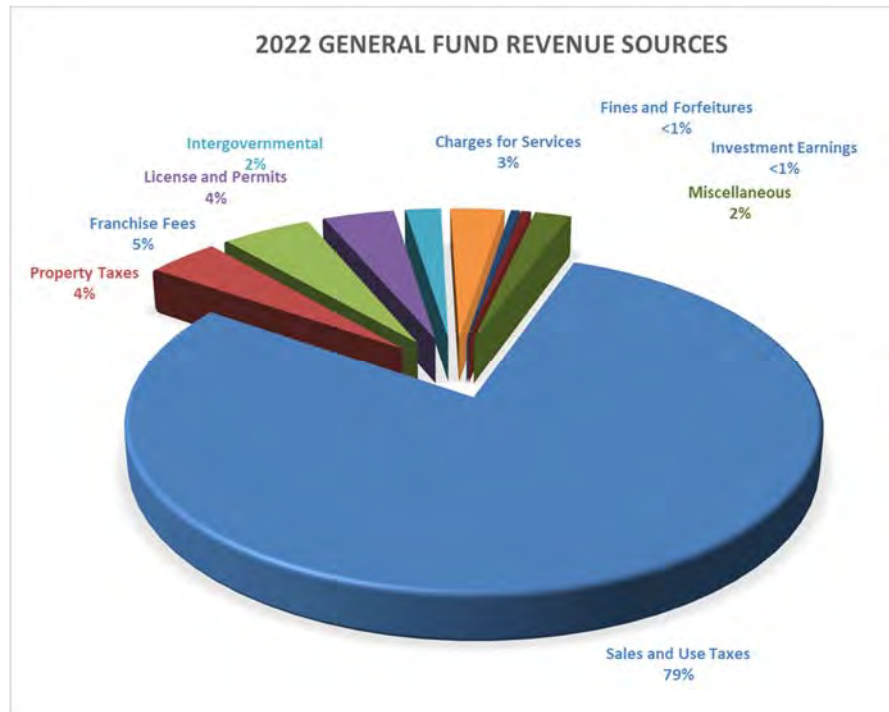
General Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Revenues						
Taxes:						
Sales & Use	\$ 32,843,781	\$ 34,875,932	\$ 32,353,616	\$ 35,110,810	\$ 36,734,067	\$ 37,592,348
Property	5,620,684	5,712,949	1,969,126	1,931,115	1,931,115	2,137,571
Specific Ownership	418,455	454,188	143,057	135,178	135,178	137,882
Cigarette	193,951	181,581	234,124	208,000	208,000	208,000
Franchise Fees	2,235,991	2,230,948	2,168,514	2,294,110	2,294,110	2,339,992
License and Permits	1,317,797	1,393,597	1,230,818	1,459,360	1,471,410	1,765,810
Intergovernmental	16,637,450	1,001,277	925,611	908,610	922,915	932,220
Charges for Services	2,844,351	1,339,162	798,376	1,695,730	1,138,172	1,366,750
Fines & Forfeitures	681,342	749,590	321,970	760,280	325,203	325,000
Investment Earnings	207,042	455,817	280,759	227,020	249,722	254,716
Miscellaneous	1,101,550	939,453	1,214,327	908,810	1,039,962	1,013,400
Total Revenues	64,102,394	49,334,494	41,640,299	45,639,023	46,449,854	48,073,689
Expenditures						
General Government	15,710,091	16,898,031	16,731,388	17,975,657	18,931,431	19,880,208
Public Safety	35,473,169	22,006,497	13,269,915	15,113,590	15,178,086	15,335,873
Highways and Streets	4,371,954	4,749,608	4,493,053	4,885,340	5,245,412	5,363,619
Welfare	484,996	538,043	438,670	363,145	363,145	265,049
Culture and Recreation	4,998,382	5,306,369	5,026,528	4,968,108	5,092,722	5,217,408
Capital Outlay	86,010	95,574	49,412	-	-	-
Total Expenditures	61,124,602	49,594,122	40,008,967	43,305,840	44,810,796	46,062,157
Other Financing Sources (Uses)						
Transfers In	292,053	-	-	-	-	-
Transfers Out	-	(194,719)	(3,150,000)	(3,208,900)	(3,234,900)	(3,280,903)
Total Other Financing Sources (Uses)	292,053	(194,719)	(3,150,000)	(3,208,900)	(3,234,900)	(3,280,903)
Excess (Deficiency) of Financial Sources over Financial Uses	3,269,845	(454,347)	(1,518,668)	(875,717)	(1,595,842)	(1,269,371)
Fund Balance, Beginning of Year	\$ 13,058,890	\$ 16,328,735	\$ 15,874,388	\$ 10,609,081	\$ 14,355,720	\$ 12,759,878
Fund Balance, End of Year	\$ 16,328,735	\$ 15,874,388	\$ 14,355,720	\$ 9,733,364	\$ 12,759,878	\$ 11,490,507

* This summary ties to the published Comprehensive Annual Financial Report. Senior Refunds are included in the Budget as Expenditures, but are netted from Property Tax Revenues in the Comprehensive Annual Financial Report. 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						
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Sales and Use Taxes	\$ 33,456,188	\$ 35,511,701	\$ 32,730,797	\$ 35,453,988	\$ 37,077,245	\$ 37,938,230
Property Taxes	5,620,684	5,712,949	1,969,126	1,931,115	1,931,115	2,137,571
Franchise Fees	2,235,991	2,230,948	2,168,514	2,294,110	2,294,110	2,339,992
License and Permits	1,317,797	1,393,597	1,230,818	1,459,360	1,471,410	1,765,810
Intergovernmental	16,637,450	1,001,277	925,611	908,610	922,915	932,220
Charges for Services	2,844,351	1,338,157	934,657	1,695,730	1,138,172	1,366,750
Fines and Forfeitures	681,342	749,590	321,970	760,280	325,203	325,000
Investment Earnings	207,042	455,817	280,759	227,020	249,722	254,716
Miscellaneous	1,101,550	940,458	1,078,046	908,810	1,039,962	1,013,400
Interfund Transfers	292,053	-	-	-	-	-
Total	\$ 64,394,447	\$ 49,334,494	\$ 41,640,299	\$ 45,639,023	\$ 46,449,854	\$ 48,073,689

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

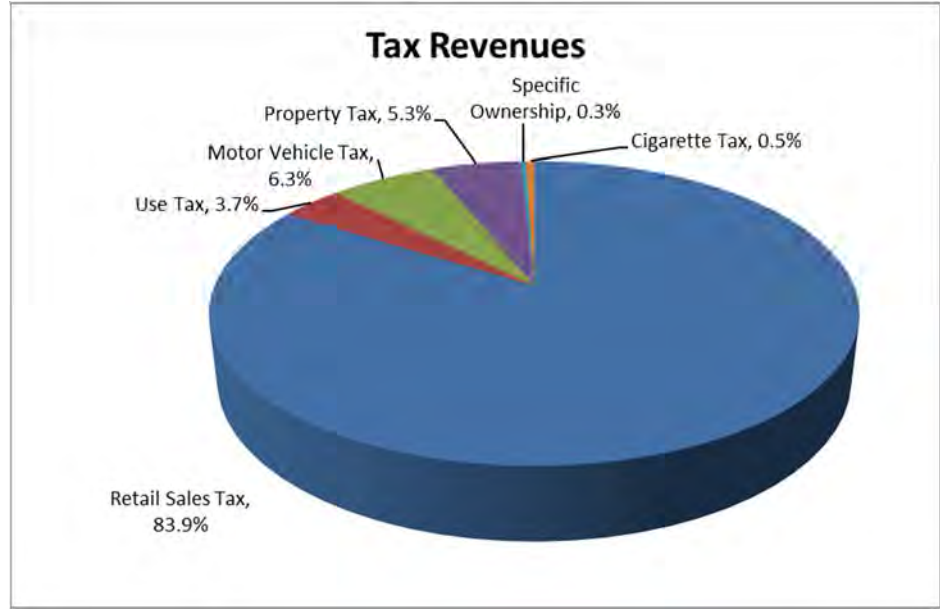
General Fund Revenues

Revenues in this fund are projected to increase slightly from the 2021 adopted budget of \$45,639,023 to an estimated \$48,073,689 in 2022. As compared to the 2021 year-end estimates, the projected increase is \$2,434,666.

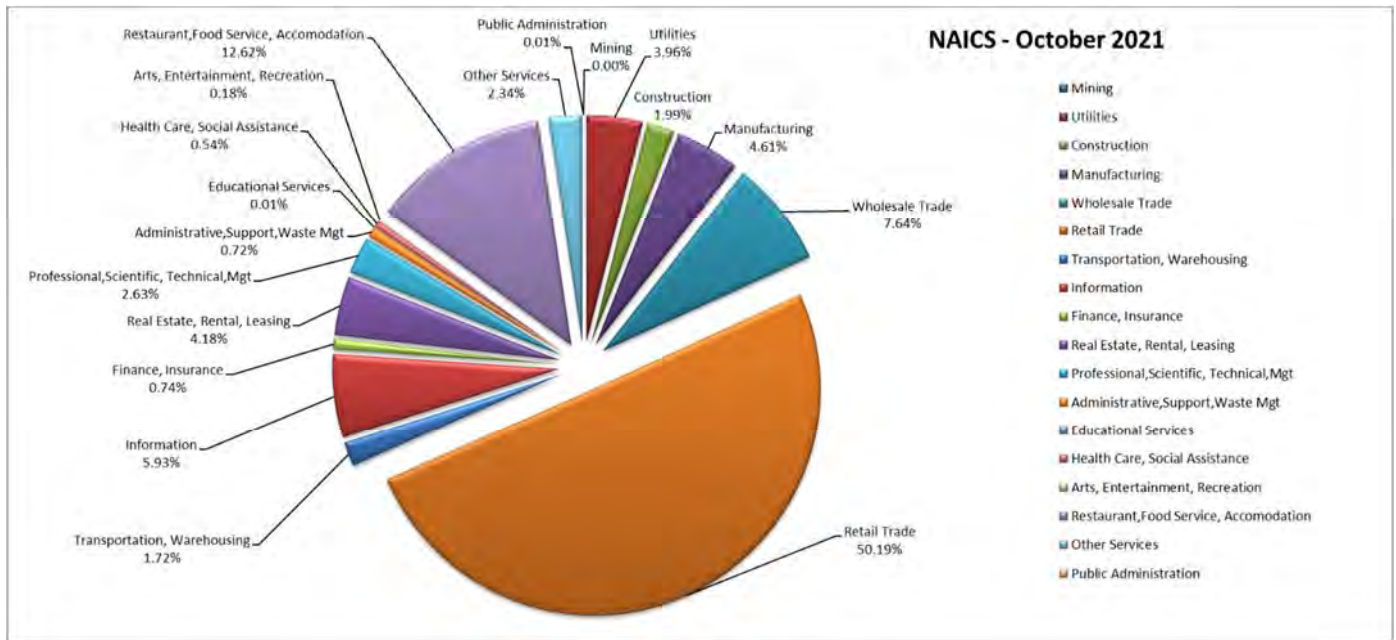
Total Revenues budgeted for the General Fund are \$48,073,689, broken down as follows:

Taxes - \$40,075,801

Retail Sales Tax – Retail sales taxes are expected to be \$33,572,348, which is 2.2% higher than the 2021 year-end estimate and 9.1% higher than the 2021 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 2021 are estimated to be \$1,623,257 (5%) higher than the budgeted amount. Revenues for 2022 are estimated to be higher than the 2021 estimate as we continue to navigate through COVID-19.



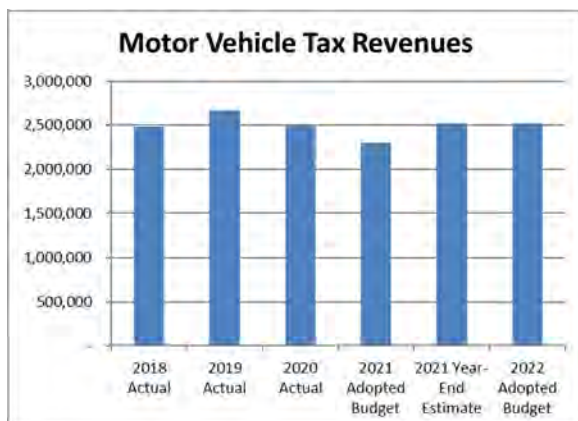
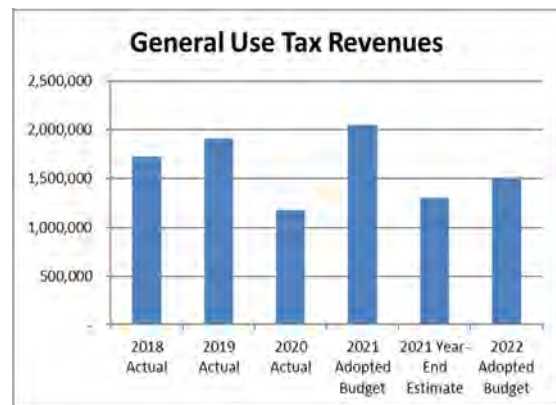
The following graph depicts the categories and percentages of sales and use tax revenues as of October 2021.



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 2022 is \$1,500,000. This tax is a highly volatile revenue source. Revenues in 2020 are reflective of the impacts of COVID-19. The 2021 estimates are higher than 2020 and more reflective of average historic levels.



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. \$2,520,000 is anticipated for 2021. Littleton saw an increase in 2019; however, 2020 reflects a decrease in the midst of the pandemic. The estimate for 2021 is \$220,000 (10%) higher than budgeted, while the 2022 budget is estimated to remain flat compared to the 2021 estimate.

Property Taxes – Property tax revenue budgeted in the General Fund is \$2,137,571 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 and going forward.

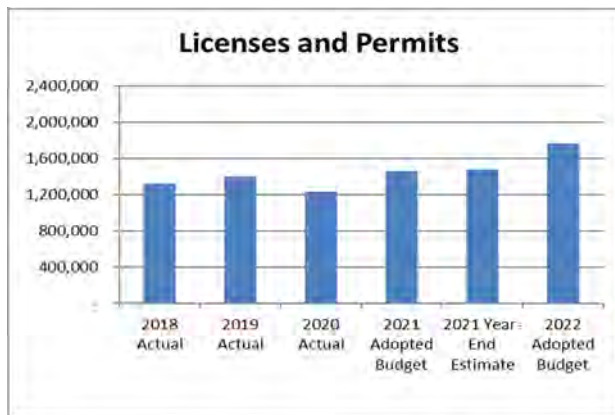
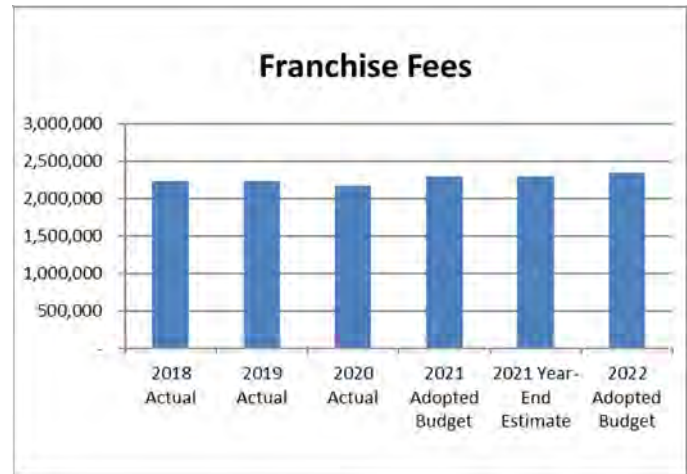
A typical property owner paid property taxes to the following jurisdictions for 2020 taxes paid in 2021. (*Assume a \$500,000 actual value of the home. The County assessed residential value in 2020 was 7.15% of actual value or \$26,455 in this example.*) Please note this is only an example as your actual rates and jurisdictions may differ.

<u>Jurisdiction</u>	<u>Mill Levy</u>	<u>Taxes Paid</u>	<u>%</u>
Littleton School Dist #6	64.744	\$ 2,314.60	65.8%
Arapahoe County	12.013	429.46	12.2%
South Metro Fire Rescue	9.250	330.69	9.4%
S Suburban Park & Rec	8.385	299.76	8.5%
City of Littleton	2.000	71.50	2.0%
Developmental Disability	1.000	35.75	1.0%
Urban Drainage & Flood	0.900	32.18	0.9%
Urbn Dmge&Fld (S Platte)	0.100	3.58	0.1%
	<u>98.392</u> mills	<u>\$ 3,517.51</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 \$345,882 in revenues in 2022. The cigarette taxes and specific ownership taxes are estimated based on historical trends.

Franchise Fees – \$2,339,992

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 \$1,558,653. Cable franchise fees are estimated to be \$689,339. Telephone franchise fees are a contracted amount of \$92,000 per year.



License and Permits – \$1,765,810

License and permits represent 4% of the total General Fund revenues. The sources are as follows:

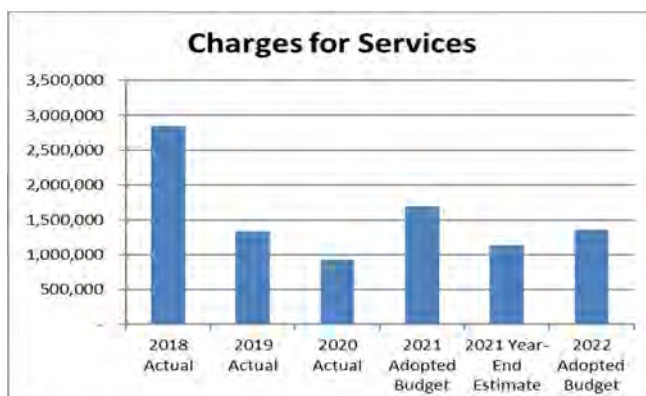
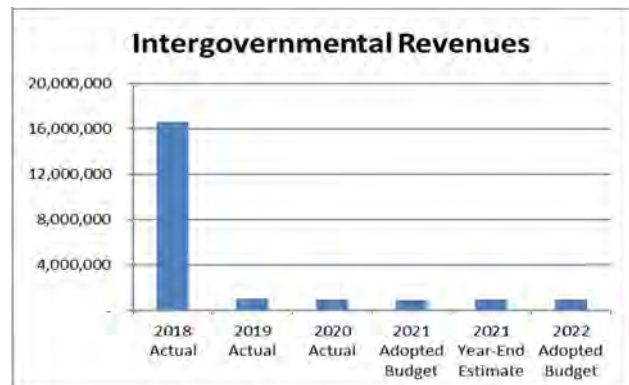
Building Permits – \$1,500,000
 Liquor and MMJ Licenses – \$136,000
 Contractor Licensing Fees – \$100,000
 Other Licenses and Permits – \$29,810

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 – \$932,220

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 – \$442,980
 County Road and Bridge – \$283,000
 Motor Vehicle Registration – \$155,000
 State/County – \$51,240



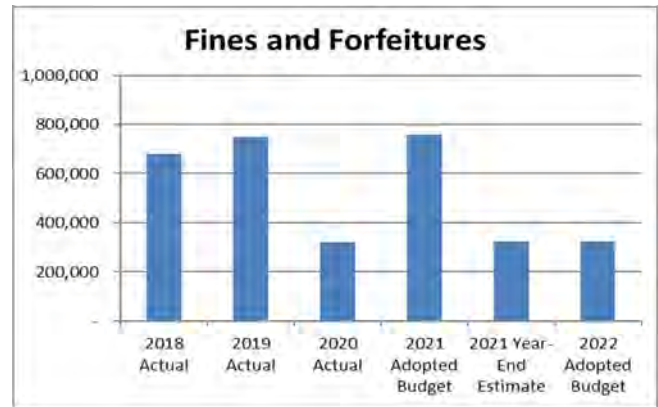
Charges for Services – \$1,366,750

Revenues for charges for services represent 3% of the total revenue in the General Fund. The sources are as follows:

Permit Review/Plan Check Fees – \$903,500
 Engineering Review Fees – \$200,000
 Court Costs – \$40,000
 Sidewalk 50/50 – \$75,000
 E-Ticketing Surcharge – \$20,000
 Collection Fees (EMS) – \$45,000
 Other – \$83,250

Fines and Forfeitures – \$325,000

Revenues derived from fines and forfeitures are less than 1% of the total General Fund budget. Revenue in this category is comprised of court fines budgeted at \$315,000, and library fines, budgeted at \$10,000.



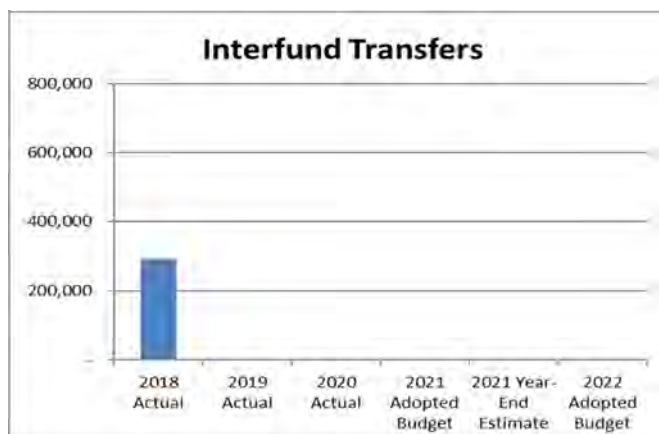
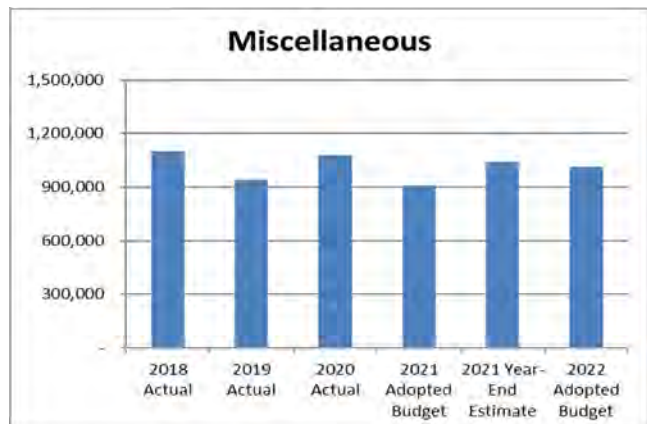
Investment Earnings – \$254,716

Investment earnings represent less than 1% of the total revenues budgeted for the General Fund in 2022.

Miscellaneous – \$1,013,400

Miscellaneous revenues represent 2% and are as follows:

Reimbursements from other funds – \$618,210
 Overtime reimbursements – \$145,770
 Rebates – \$60,000
 Other revenues – \$189,420



Interfund Transfers – \$0

No interfund transfers are anticipated in 2022. Previous years' transfers were from dissolution of the South Metro Communications Center Fund in 2018.

General Fund Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
01-171-5011	Retail Sales	28,635,410	30,301,286	28,687,235	30,760,810	32,914,067	33,572,348
01-171-5014	General Use	1,720,265	1,906,837	1,174,685	2,050,000	1,300,000	1,500,000
01-171-5015	Sales . Motor Vehicles	2,488,106	2,667,809	2,491,696	2,300,000	2,520,000	2,520,000
01-171-5021	Property Tax, Current Year	5,615,643	5,711,690	1,974,772	1,931,115	1,931,115	2,137,571
01-171-5022	Property Tax, Delinquent	110	(5,539)	(7,437)	-	-	-
01-171-5023	Penalties On Del Tax	4,931	6,798	1,791	-	-	-
01-171-5031	Specific Ownership Tax	418,455	454,188	143,057	135,178	135,178	137,882
01-171-5032	General Cigarette Tax	193,951	181,581	234,124	208,000	208,000	208,000
01-171-5111	License . City Liquor	8,681	8,885	6,883	10,000	9,000	9,000
01-171-5112	License . Liquor Renewal	9,100	10,270	10,875	10,000	10,000	10,000
01-171-5113	License . Liquor Transfer	1,800	3,000	2,700	-	1,200	-
01-171-5114	License . Liquor Occup. Tax	96,240	109,886	108,480	110,000	105,000	105,000
01-171-5115	License . Liquor Mgr. License	1,050	1,975	300	1,200	225	1,000
01-171-5116	License . Temporary	500	600	400	-	200	-
01-171-5118	License . App Fee	7,635	5,715	1,465	5,000	5,000	5,000
01-171-5119	License . Fine in Lieu of Suspension	1,028	4,891	400	-	-	-
01-171-5120	License . MMJ Mgr License	-	400	-	-	400	-
01-171-5121	License . MMJ City	2,000	2,000	2,000	-	2,000	2,000
01-171-5122	License . Renewal	4,000	2,000	6,000	4,000	4,000	4,000
01-171-5125	License . MMJ Mod to Prem	-	-	400	-	1,200	-
01-171-5127	License . MMJ App Fee	-	-	2,500	-	7,500	-
01-171-5140	STR License	-	-	-	-	-	-
01-171-5194	Arboriculture License	800	1,575	1,450	1,600	1,375	1,500
01-171-5195	Sign Permits/Strips	362	625	100	350	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	125	-	-	250	-	-
01-171-5231	Electric	1,132,067	1,141,692	1,137,279	1,155,020	1,155,020	1,179,086
01-171-5232	Gas	376,234	409,440	349,203	371,820	371,820	379,567
01-171-5233	Telephone	92,000	92,000	92,000	92,000	92,000	92,000
01-171-5234	Cable T. V.	635,690	587,816	590,032	675,270	675,270	689,339
01-171-5307	Arapahoe Co IGA - Vendor	5,526	6,542	3,979	6,500	6,000	6,000
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	160,016	163,681	156,833	155,000	155,000	155,000
01-171-5331	County Road & Bridge	279,793	284,803	289,720	283,000	283,000	283,000
01-171-5504	Sale of Plans/Rpts/Copies	(2)	5	-	-	-	-
01-171-5507	SMHO Vehicle Maintenance	6,154	12,292	10,426	10,030	10,000	10,000
01-171-5700	Interest Earnings	206,087	454,862	280,759	227,020	249,722	254,716
01-171-5701	Cash Discounts Earned	76	1,507	206	-	-	-
01-171-5705	Interest Earnings - Loans to LIFT	955	955	-	-	-	-
01-171-5712	Rent, Light Rail Station	5,236	4,812	2,000	4,800	2,800	4,800
01-171-5713	Rent - 5890 S. Bemis	360	120	120	240	120	120
01-171-5714	Rental Income	-	-	3,610	-	-	-
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	-	-	25	-	-	-
01-171-5802	Restitution/City	-	-	-	100	208	-
01-171-5803	NSF Fees	1,190	980	735	1,000	700	700
01-171-5807	Recycle Income	5,733	2,197	2,214	1,900	2,000	2,000
01-171-5808	Tree Sales	8,569	9,419	9,067	9,000	9,760	9,000
01-171-5811	Other Misc. Revenues	7,589	10,490	33,310	1,000	5,000	5,000
01-171-5818	LIFT Sales Tax Increment Refund	-	-	269,282	-	-	-
01-171-5851	Rebates	89,071	73,518	58,390	51,000	52,894	60,000
01-171-5874	Sewer Utility Fund	525,000	540,750	557,000	600,200	600,200	618,210
01-110-5522	Events	44,260	34,510	1,275	43,500	20,500	20,500
01-110-5812	Sponsorships	16,080	21,000	-	25,000	25,000	25,000
01-140-5850	Reimb of Expenditures	377	-	-	-	-	-
01-150-5854	Over/Short . Finance	1	-	-	-	-	-
01-172-5504	Open Records Request	469	567	300	250	250	250
01-172-5811	Other Misc. Revenues	-	116	-	-	-	-
01-173-5320	Public Defender - DOLA	-	23,550	42,712	-	5,675	-
01-173-5502	Court Costs	79,083	90,500	39,444	83,000	40,000	40,000
01-173-5518	Processing Fee . OJ/Warran	2,170	2,955	2,644	2,500	-	-
01-173-5523	E-Ticketing Surcharge	49,298	52,248	23,142	52,900	20,000	20,000
01-173-5600	Court Fines	651,921	724,450	314,181	722,280	315,000	315,000
01-173-5604	Forfeitures	3,358	1,500	-	-	-	-
01-173-5854	Over/Short . Court	(25)	708	(140)	-	-	-
01-174-5325	DOLA - FF Heart & Circ Benefit	9,667	-	-	-	-	-

General Fund Revenues by Line Item (Continued)

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
01-176-5731	Omnibus Program	7,267	7,537	1,912	7,000	-	-
01-178-5304	R T D	31,427	32,054	2,675	-	-	-
01-178-5721	Contributions . Riders	3,638	2,665	433	3,500	-	-
01-201-5320	State Grant Revenue	1,155	-	-	-	-	-
01-201-5504	Sale of Plans/Rpts/Copies	-	5	-	-	-	-
01-201-5505	Police Reports	10,452	14,947	14,471	10,500	12,000	12,000
01-201-5506	Police Name Check - W/Letter	240	120	10	100	40	-
01-201-5507	Fingerprints	6,690	-	-	-	-	-
01-201-5508	Crime Lab - Photos	280	-	-	-	-	-
01-201-5511	Crime Lab - CD/DVD Disks	980	637	805	500	500	500
01-201-5512	Comm Center Audio Tapes	320	390	765	300	682	600
01-201-5513	Sex Offender - Initial Reg	2,250	2,090	1,625	1,500	1,500	1,500
01-201-5514	Sex Offender - Subseq. Reg	2,670	2,721	1,991	3,000	2,500	2,500
01-201-5515	Extra Duty Administrative	1,915	2,662	890	2,000	3,000	2,000
01-201-5604	Abandoned Property	-	5,667	-	-	2,203	-
01-201-5800	Overtime Reimbursement	14,490	9,184	62,202	10,000	73,480	10,000
01-201-5802	Restitution/City	4,496	4,065	1,043	4,000	2,000	2,000
01-201-5811	Other Misc Revenue	-	221	-	-	-	-
01-201-5854	Over/Short . Police	5	-	-	-	-	-
01-201-5863	Reimb of Expenditures	2,065	2,345	6,040	-	-	-
01-203-5310	Federal Grants	10,999	-	-	-	-	-
01-203-5330	L P S Officers	396,779	410,407	384,453	418,870	428,000	442,980
01-203-5800	Overtime Reimbursement	90,502	144,552	48,199	98,770	175,000	108,770
01-203-5811	Other Misc Revenue	-	1,407	-	-	-	-
01-204-5800	Overtime Reimbursement	10,726	19,656	7,782	7,000	45,000	27,000
01-220-5301	Fire Svcs/Littleton F P D	7,297,846	-	-	-	-	-
01-220-5302	Fire Svcs/Lockheed Martin	303,034	-	-	-	-	-
01-220-5303	Fire Svcs/Meadowbrook	369,653	-	-	-	-	-
01-220-5331	Fire Svcs/Highlands Ranch	8,011,444	-	-	-	-	-
01-220-5802	Restitution/City	500	-	-	-	-	-
01-220-5811	Fire Other Misc Revenue	-	-	-	-	-	-
01-225-5811	Collection Company Receipts	-	136,886	75,256	50,000	(5,000)	45,000
01-220-5856	Adm Fee/Littleton F P D	357,594	-	-	-	-	-
01-220-5857	Adm Fee/Highlands Ranch	392,561	-	-	-	-	-
01-220-5860	Fire - Bike Medics	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	416,724	-	-	-	-	-
01-301-5526	Engineering Review Fees	320,300	187,100	138,000	440,000	150,000	200,000
01-301-5811	Other Misc Revenue	-	-	294	-	-	-
01-302-5507	Street/Sidewalk/Curb	82,905	91,140	85,489	70,000	75,000	75,000
01-302-5802	Restitution/City	-	380	-	-	-	-
01-302-5811	Other Misc Revenue	45	800	3,069	-	-	-
01-302-5850	Reimbursed Personnel Costs	180	-	1,531	-	-	-
01-303-5516	Community Gardens	4,290	4,005	4,170	4,200	4,200	4,200
01-303-5811	Other Misc Revenue	3,943	5,596	-	2,500	6,500	2,500
01-305-5850	Reimbursed Personnel Costs	202,953	5,488	2,864	5,000	5,000	5,000
01-320-5320	State Grant	-	35,000	-	-	-	-
01-321-5151	Contr . License Fees	90,825	89,150	81,275	89,000	89,000	100,000
01-321-5152	Contr . Registration Fees	10,900	11,750	11,200	12,000	12,000	12,000
01-321-5153	Rental Registration License Fee	2,810	1,460	2,440	2,560	2,560	2,560
01-321-5191	Building Permits	1,072,068	1,130,506	977,750	1,200,000	1,200,000	1,500,000
01-321-5192	Building Permits - Temp	5,500	10,400	11,200	10,000	17,000	10,000
01-321-5506	Re.inspection Fees	2,725	4,400	2,250	2,000	2,000	3,500
01-321-5512	Plans Checking	469,225	509,918	417,997	578,000	578,000	650,000
01-321-5519	Elevator Certification	31,800	-	-	-	-	-
01-321-5800	Other Misc. Revenues	60	-	-	-	-	-
01-321-5854	Over/Short Building	73	(6)	-	-	-	-
01-322-5503	Zoning & Subdivision	205,873	115,341	87,575	276,450	220,000	250,000
01-322-5800	Misc Revenue	-	-	-	-	-	-
01-520-5509	Library Computer Fees	6,265	4,037	-	6,300	-	3,000
01-520-5513	Library Public Leased Copi	6,608	8,854	4,438	6,700	6,000	6,700
01-520-5600	Library Fines	25,035	13,082	7,389	38,000	8,000	10,000
01-520-5730	Library Gift Account	-	300	-	-	-	-
01-520-5811	Other Misc Revenue	625	-	-	-	-	-
01-520-5854	Over/Short . Library	6	6	1	-	-	-

General Fund Revenues by Line Item (continued)

Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-522-5510	LIRC	20,595	51,810	19,160	40,000	17,500	20,000
01-522-5723	LIRC Contribution/Donation	235	4,040	215	-	-	-
01-560-5505	Digital Photo Sales	1,006	605	-	1,000	-	-
01-560-5510	Museum Fees	18,029	10,290	-	18,500	-	5,000
01-560-5710	Museum Facility Rent	1,875	1,325	100	2,000	-	1,000
01-560-5727	Museum Donation Box	9,954	8,455	3,462	10,000	12,000	10,000
01-560-5811	Other Misc. Revenues	18,494	19,910	6	18,500	-	100,000
01-567-5500	Museum Store Sales	36,052	32,237	3,810	37,000	-	15,000
01-600-5944	Tr In . SMCC	292,053	-	-	-	-	-
Total General Fund Revenues		64,394,447	49,334,494	41,640,299	45,639,023	46,449,854	48,073,689

General Fund Expenditures

Expenditures in the General Fund are projected to increase \$2,820,320 (6%) from the 2021 budget of \$46,514,740 to an estimated \$49,343,060 in 2022; there is a projected increase of \$1,297,364 in expenditures from the 2021 year-end estimate to the 2022 budget.

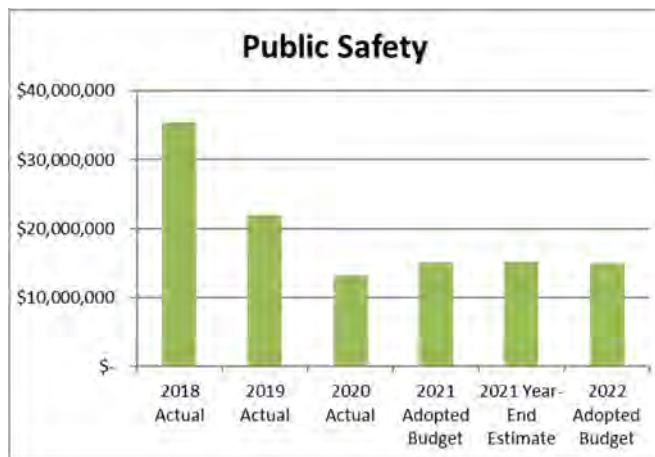
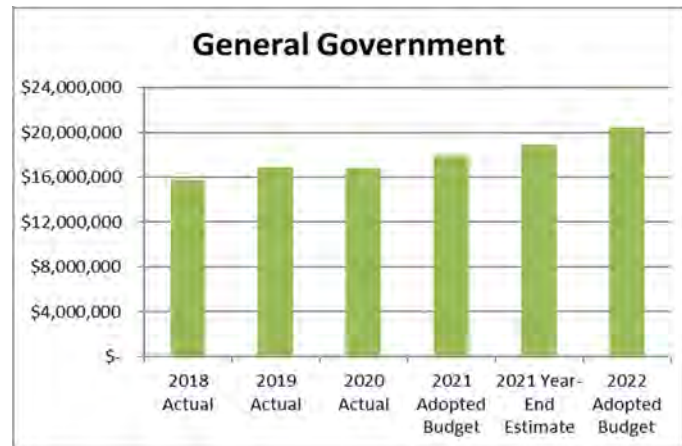
Total Expenditures budgeted for the General Fund are broken down as follows:

General Fund Expenditures by Function						
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
General Government	\$ 15,717,276	\$ 16,908,542	\$ 16,780,800	\$ 17,975,657	\$ 18,931,431	\$ 19,880,208
Public Safety	35,473,169	22,006,500	13,269,915	15,113,590	15,178,086	15,335,873
Highways and Streets	4,434,529	4,825,903	4,493,053	4,885,340	5,245,412	5,363,619
Welfare	484,996	538,043	438,670	363,145	363,145	265,049
Culture and Recreation	5,014,632	5,315,134	5,026,528	4,968,108	5,092,722	5,217,408
Transfers Out	-	194,719	3,150,000	3,208,900	3,234,900	3,280,903
Total	\$ 61,124,602	\$ 49,788,841	\$ 43,158,967	\$ 46,514,740	\$ 48,045,696	\$ 49,343,060

General Government – \$19,880,208

Included in this function are Legislative (City Council), Judicial (City Attorney and Municipal Court), Executive (City Manager), Communications and Marketing, Finance, Information Technology, Procurement, 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 \$1,904,551 or about 11% as compared to the 2021 budget.



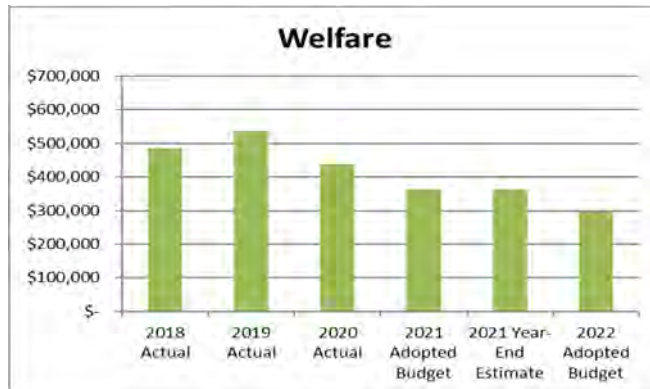
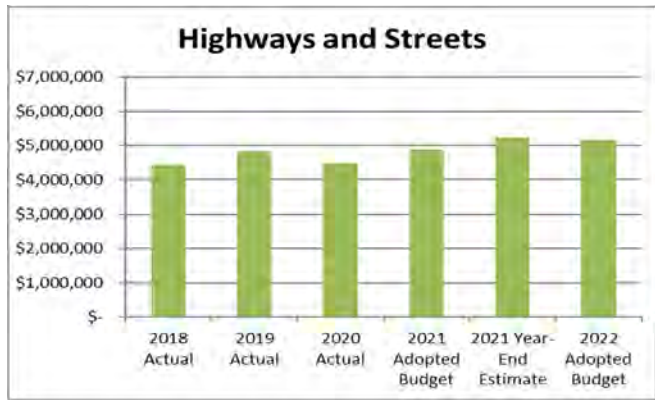
Public Safety – \$15,335,873

Included in this function are Police and Dispatch. Public Safety expenditures are budgeted to increase by \$222,283 or 2% as compared to the 2021 budget.

Highways and Streets – \$5,363,619

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

Highway and Streets expenditures are budgeted to increase by \$478,279 or about 10% as compared to the 2021 budget.

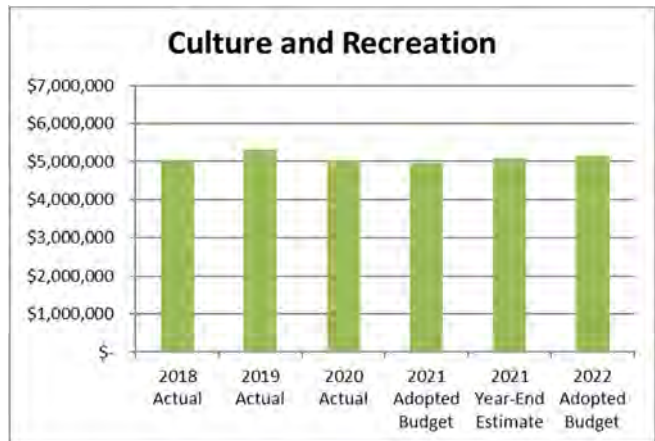


Welfare – \$265,049

Welfare services provided by the city include the Omnibus transportation program and the Immigrant Resource Center anticipated to sunset by the end of 2022. Expenditures are budgeted to decrease by \$98,096, or about 27% as compared to the 2021 budget.

Culture and Recreation – \$5,217,408

Included in this function are Library, Museum and Grounds Maintenance. Expenditures are budgeted to increase by \$249,300 or 5% as compared to the 2021 budget



Interfund Transfers – \$3,280,903

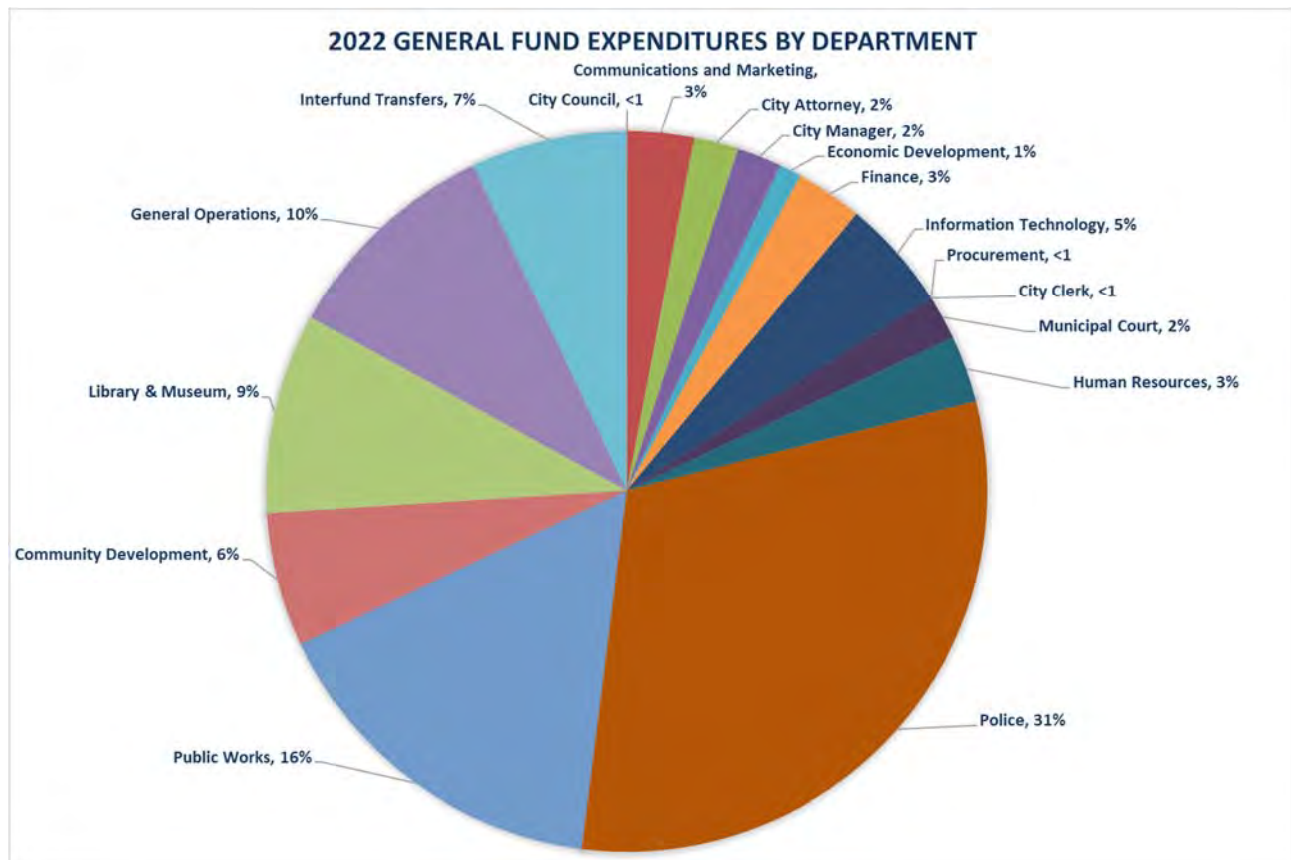
Included in this function are transfers out of the General Fund. \$3,177,500 will be transferred to the Capital Projects Fund as a result of the fire inclusion, and \$103,403 will be transferred to the Geneva Village Fund.

The 2019 interfund transfer is related to the emergency transport fund which was dissolved in 2019.

General Fund Expenditures

The graphs below show the breakdown of expenditures by department.

Department Summary						
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
City Council	\$ 223,702	\$ 229,004	\$ 293,491	\$ 350,603	\$ 345,603	\$ 327,881
Communications and Marketing	981,156	1,096,672	952,997	1,204,834	1,227,084	1,242,381
City Attorney	677,221	717,759	707,408	811,933	811,933	946,570
City Manager	861,689	933,027	1,324,366	1,218,965	1,379,265	964,236
Economic Development	479,143	557,566	687,649	499,608	615,930	490,118
Finance	981,915	1,176,836	1,158,892	1,271,011	1,266,011	1,370,023
Information Technology	1,899,856	2,054,255	2,344,475	2,506,958	2,669,339	2,496,841
Procurement	-	-	-	260,171	260,171	304,977
City Clerk	364,885	368,878	327,176	296,631	296,631	313,300
Municipal Court	690,360	805,923	758,394	793,784	793,784	892,879
Human Resources	1,250,519	1,328,483	1,515,765	1,634,396	1,763,465	1,626,021
Police	13,027,046	13,534,909	13,264,812	15,113,590	15,178,086	15,335,873
Fire	22,446,123	8,471,591	5,103	-	-	-
Public Works	6,790,880	7,255,631	6,707,491	7,107,887	7,802,265	7,908,020
Community Development	2,844,960	3,008,707	2,297,365	2,540,821	2,716,321	2,788,916
Library & Museum	4,296,439	4,607,721	4,289,759	4,262,018	4,389,560	4,304,092
General Operations	3,308,710	3,447,160	3,373,823	3,432,630	3,295,348	4,750,029
Interfund Transfers	-	194,719	3,150,000	3,208,900	3,234,900	3,280,903
Total	\$ 61,124,602	\$ 49,788,841	\$ 43,158,967	\$ 46,514,740	\$ 48,045,696	\$ 49,343,060



City Council Budget Summary

*Did You Know?
In 2021 the mayor will
be directly elected to a
four-year at-large term
by the citizens for the
first time. In prior years
council selected the
mayor among the seven
elected council members.*

City Council

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 2022

- Continue strategic planning efforts by utilizing Envision Littleton, such as the 2040 Report (community vision), Comprehensive Plan (CP), and Transportation Master Plan (TMP), and intentionally following and updating the 2021-2022 Strategic Council Work Plan
- Council will continue the journey to being data-driven by utilizing data driven tools, such as SeeClickFix, and utilizing data in decision making.

Proposed 2021-2022 Council Goals and Objectives

Goal 1: Unified Land Use Code (ULUC) – Comprehensive Plan Goal L&C 2: A sustained focus on long-term fiscal sustainability of Littleton City government while recognizing the direct connection to the community's land use mix, especially for sales tax revenue needs.

Goal 2: Financial Stability – Comprehensive Plan Goal E&T 1 - A focus on the revenue needs of Littleton City government to continue meeting the public service expectations of its residents, business, and institutions.

Goal 3: Innovative Infrastructure – Comprehensive Plan Goal I&S 3 - A continuing commitment to periodic assessment, and ongoing maintenance, of public facilities that are essential to Littleton's livability and accommodation of visitors.

Goal 4: Downtown – Comprehensive Plan Goal S&D 1 - A downtown that continues to serve the entire community as a civic, historic, cultural, and economic focal point.

Goal 5: Arts, Culture, and Tourism – Comprehensive Plan Goal HART 5 - A community that thrives on and leverages the economic and social power of the arts to enhance its fiscal strength, regional reputation, social connectivity, and overall quality of life for residents of all ages.

Goal 6: Housing & Livability – Comprehensive Plan Goal H&N 1 - A quality and diversity of housing options that makes living in Littleton attainable for a wide range of age groups and income levels.

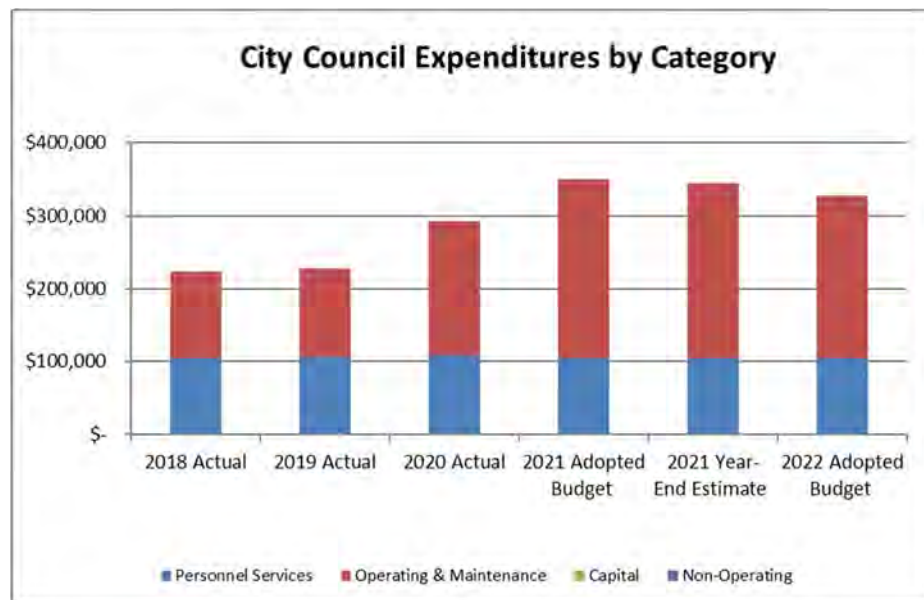
Goal 7: Environmental Stewardship – Under development in 2022.

Goal 8: Good Governance - To be responsive, approachable, welcoming, fair, and accountable internally and externally. Facilitate on-going conversation that captures all the considerations involved in ensuring interests are addressed and reflected in city policy initiatives.

City Council

Expenditures by Line Item

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
City Council Expenditures							
01-100-6010	Salary . Regular	96,900	98,538	100,628	96,901	96,901	96,901
01-100-6030	Social Security	6,008	6,110	6,239	6,008	6,008	6,008
01-100-6035	Medicare	1,405	1,429	1,459	1,405	1,405	1,405
01-100-6040	Worker's Comp. Ins.	141	123	113	107	107	107
01-100-6160	Unemployment Insurance	177	190	191	202	202	202
01-100-7110	Supplies Office	2,968	4,596	865	3,000	3,000	5,000
01-100-7112	Printer Supplies	-	1,404	814	2,500	2,500	-
01-100-7280	Books Magazines Subscriptions	125	40	52	350	350	350
01-100-7285	Dues & Memberships	-	-	200	300	300	300
01-100-7420	Business Meetings	2,484	3,557	855	3,500	3,500	3,500
01-100-7430	Professional/Consulting Sv	17,225	16,683	18,056	25,000	20,000	30,000
01-100-7431	Audit	42,000	44,457	24,739	42,830	42,830	50,008
01-100-7442	Personnel Recruitment	-	-	-	-	-	-
01-100-7450	Learning & Education	12,735	18,147	16,173	20,000	20,000	32,000
01-100-7461	1048 Council Outreach	13,750	15,909	1,630	15,000	15,000	30,000
01-100-7462	Local Partnership Funding	-	-	65,000	65,000	65,000	-
01-100-7463	Town Hall Arts Center Funding	-	-	38,500	38,500	38,500	38,500
01-100-7464	Boards & Commissions Dinner	13,797	11,348	8,520	12,500	12,500	15,000
01-100-7467	Council Breakfasts	2,277	2,542	512	3,000	3,000	3,600
01-100-7468	Council Projects	8,442	1,979	8,947	12,000	12,000	15,000
01-100-7540	Copier Lease - Non Lewan	3,268	1,952	-	2,500	2,500	-
Total City Council Expenditures		223,702	229,004	293,491	350,603	345,603	327,881



City Attorney Budget Summary

Did You Know?

The City Attorney's office provides day-to-day legal advice to Council, City Manager, all Boards and Commissions and represents the City of Littleton. The City Attorney cannot give legal advice to residents or other individuals or entities.

City Attorney

To provide superior legal representation and service to meet the present and future needs of the City of Littleton in an efficient and cost-effective manner, while maintaining high ethical standards.

Major Programs – by allocation

- Provide legal advice and training to city council, city departments, boards, commissions, and authorities
- Manage litigation on behalf of the city
- Draft and amend ordinances to ensure compliance with the city charter and state law; 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
- Prosecute all city ordinance violations, including municipal court violations and licensing (medical marijuana and liquor) violations
- Provide updates on changes in the law and pending legislation

How Do We Support Envision Littleton the City's 20-year plan?

By providing the legal research, legal advocacy, legal interpretation, and services necessary for the execution of Council's goals and policies, the City Attorney's Office honors Littleton's history of leadership by being inclusive, encouraging civic involvement, and demonstrating leadership for other cities to follow.

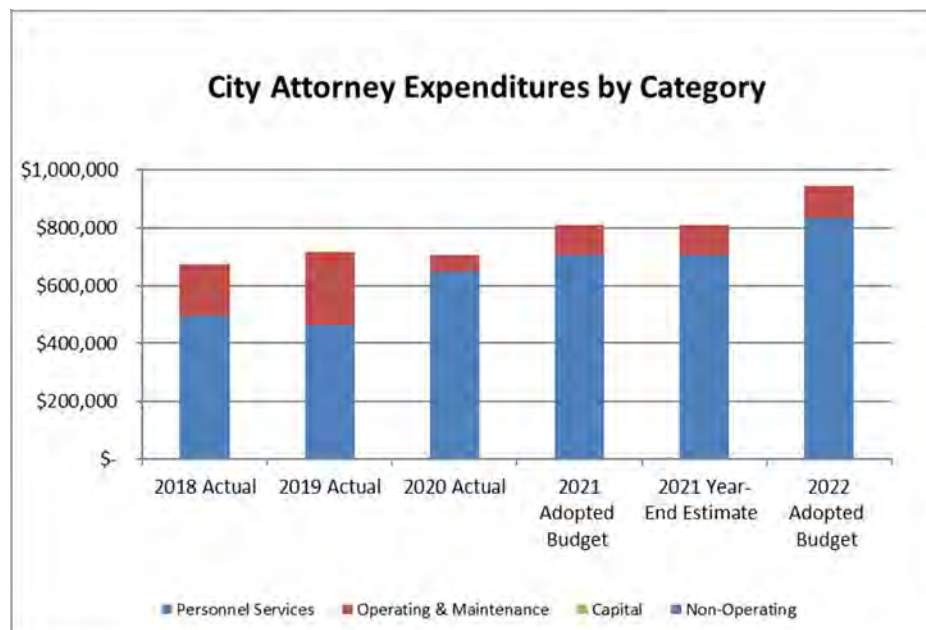
Service Delivery Improvements for 2022

Continued collaboration and engagement with various departments and civic stakeholders. On-going commitment to continue to update City Codes, policies, and risk mitigation to include, but not limited to: sales tax code updates; personnel rule updates; procurement enhancements; and mitigating risk on behalf of the city and its citizens. Expanded training for the Littleton Police Department and its officers to ensure Littleton remains at the forefront of policing.

City Attorney

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
City Attorney Expenditures						
01-120-6010 Salary . Regular	403,859	396,401	533,094	555,359	555,359	664,062
01-120-6020 Salary . Overtime	742	33	287	-	-	-
01-120-6030 Social Security	22,108	24,225	30,746	30,633	30,633	39,546
01-120-6035 Medicare	5,938	5,665	7,939	8,053	8,053	9,075
01-120-6040 Worker's Comp. Ins.	778	423	725	788	788	867
01-120-6050 Medical	30,961	18,367	41,904	66,507	66,507	60,858
01-120-6051 Life	754	425	1,226	1,499	1,499	1,657
01-120-6052 Disability	1,000	563	1,408	1,722	1,722	1,903
01-120-6053 Dental	2,058	804	2,019	2,752	2,752	2,202
01-120-6054 Vision	399	166	418	570	570	456
01-120-6055 Short-Term Disability	95	41	107	135	135	135
01-120-6060 ICMA 401A . General Govern	23,761	12,737	27,251	38,875	38,875	54,969
01-120-6141 ICMA 457 Match 2%	5,262	3,602	3,158	-	-	-
01-120-6142 Retirement Health Savings	1,400	850	-	-	-	-
01-120-6160 Unemployment Insurance	115	142	156	140	140	140
01-120-7110 Supplies Office	3,213	3,628	2,380	4,000	4,000	4,000
01-120-7112 Printer Supplies	-	302	531	530	530	-
01-120-7115 Non-Capital Equipment	1,295	-	1,056	2,000	2,000	2,000
01-120-7280 Books Magazines Subscripti	25,113	19,702	8,419	17,000	17,000	20,000
01-120-7285 Dues & Memberships	2,050	2,691	2,540	3,000	3,000	3,000
01-120-7350 Hardware Periphery	-	-	13	-	-	-
01-120-7420 Business Meetings	-	393	75	700	700	700
01-120-7430 Professional/Consulting Sv	-	940	5,470	-	-	-
01-120-7442 Personnel Recruitment	-	43,039	-	-	-	-
01-120-7443 Special Legal Services	20,467	12,430	17,447	20,000	20,000	25,000
01-120-7444 Contract Attorney	40,259	151,318	12,937	50,000	50,000	50,000
01-120-7445 Contract Prosecutor	72,525	11,449	2,620	-	-	-
01-120-7450 Learning & Education	10,932	4,755	1,514	6,000	6,000	6,000
01-120-7540 Copier Lease - Non Lewan	2,136	2,668	1,429	1,670	1,670	-
01-120-7541 Copier Lease - Lewan	-	-	540	-	-	-
Total City Attorney Expenditures	677,221	717,759	707,408	811,933	811,933	946,570



City Manager Budget Summary

Did You Know?

The City of Littleton has a Leadership Framework. At the heart of this framework is our Mission, Vision, and Values, with community and council direction starting a cycle of strategic planning, budgeting, and process improvement.

City Manager

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 2022

- Using the Envision Littleton strategic guiding Vision, Comprehensive Plan (CP), and Transportation Master Plan (TMP), to prioritize key initiatives over time.
- Continue work on an organization-wide Mission, Vision, and Values to drive the culture of the organization.
- Institutionalize the two-year work plans that strategically align council priorities with daily work and track with a public dashboard.

Performance Summary

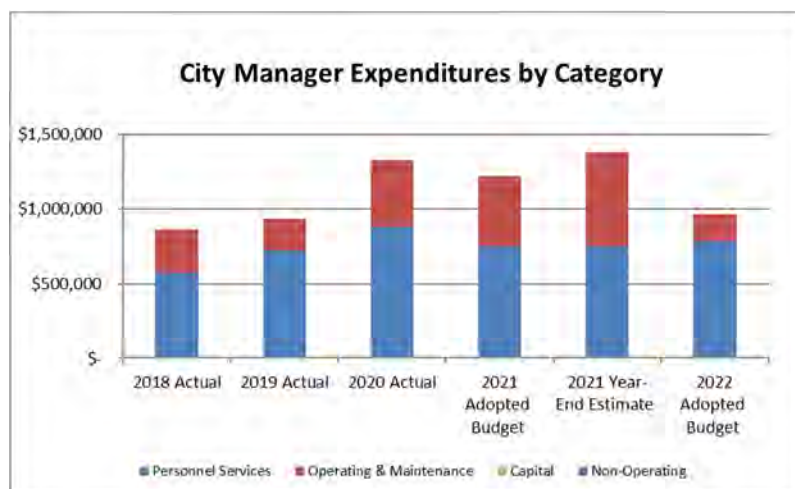
Performance Measures for Major Programs

Program	What We Measure and Why	2020 Actual	2021 Anticipated	2022 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.	Regular Council Updates & Revised Live Public Dashboard. Impacted by COVID	Regular Council Updates	Regular Council Updates Maintain Live Public Dashboard Reporting on Key Performance Metrics by Goal

City Manager

Expenditures by Line Item

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
City Manager Expenditures							
01-130-6010	Salary . Regular	442,747	561,924	710,997	583,706	583,706	620,170
01-130-6020	Salary . Overtime	-	33	-	-	-	-
01-130-6030	Social Security	22,680	28,896	37,769	32,260	32,260	32,475
01-130-6035	Medicare	6,968	8,646	11,063	8,464	8,464	8,992
01-130-6040	Worker's Comp. Ins.	657	735	707	641	641	683
01-130-6050	Medical	25,869	35,596	44,701	45,199	45,199	40,120
01-130-6051	Life	997	1,230	1,369	1,559	1,559	1,662
01-130-6052	Disability	1,327	1,659	1,656	1,790	1,790	1,909
01-130-6053	Dental	2,058	2,244	2,382	2,202	2,202	2,202
01-130-6054	Vision	399	464	493	456	456	456
01-130-6055	Short-Term Disability	95	111	118	108	108	108
01-130-6060	ICMA 401A . General Govern	30,550	38,325	37,073	40,418	40,418	43,097
01-130-6141	ICMA 457 Match 2%	26,109	24,770	20,976	18,000	18,000	19,500
01-130-6142	Retirement Health Savings	1,400	2,050	-	-	-	-
01-130-6160	Unemployment Insurance	94	94	125	112	112	112
01-130-6170	Auto Allowance	12,300	12,300	9,773	12,300	12,300	12,300
01-130-7110	Supplies Office	2,958	1,389	957	2,000	2,000	2,000
01-130-7112	Printer Supplies	-	130	130	310	310	-
01-130-7115	Non-Capital Equipment	1,375	-	-	500	500	500
01-130-7280	Books Magazines Subscripti	-	-	-	250	250	250
01-130-7285	Dues & Memberships	3,280	3,726	4,645	5,000	5,000	5,000
01-130-7350	Hardware Periphery	-	1,039	-	-	-	-
01-130-7360	Software Maintenance & Licensing	-	-	3,000	-	-	-
01-130-7420	Business Meetings	9,279	4,080	977	1,000	1,000	4,000
01-130-7430	Professional/Consulting Sv	138,772	68,384	430,356	450,000	610,300	143,700
01-130-7450	Learning & Education	5,906	13,742	2,241	10,000	10,000	25,000
01-130-7461	1150 Local Partnership Funding	86,300	81,900	-	-	-	-
01-130-7461	1213 Town Hall Arts Center	38,500	38,500	-	-	-	-
01-130-7540	Copier Lease - Non Lewan	1,069	1,060	2,320	2,690	2,690	-
01-130-7541	Copier Lease - Lewan	-	-	540	-	-	-
City Manager Expenditures		861,689	933,027	1,324,366	1,218,965	1,379,265	964,236



Community Services Budget Summary

Description of Department

The Community Services Division accounts for charges from the Community Development and Economic Development departments.

Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Economic Development	479,143	557,566	687,649	499,608	615,930	490,118
Community Development	2,844,960	3,008,707	2,297,365	2,540,821	2,716,321	2,788,916
<i>Total Expenditures - Community Services</i>	<i>3,324,103</i>	<i>3,566,273</i>	<i>2,985,014</i>	<i>3,040,429</i>	<i>3,332,251</i>	<i>3,279,034</i>

Economic Development Budget Summary

Did You Know?

After the adoption of Envision Littleton 2040, the department is re-aligning resources and staffing to create new tools and models to build the foundation of an Economic Development Strategic Plan.

Economic Development

The Economic Development Department focuses on opportunities to enhance the City's tax base and diversify revenue sources in ways that are compatible and consistent with Littleton's unique character by attracting and retaining businesses and drawing visitors for shopping, services, entertainment, recreation, arts and culture, and tourism.

Major Programs – by allocation

- **Business Retention:** Working on an ongoing basis with Littleton businesses to help them thrive, grow, and expand – meet with individual businesses and hold brainstorming sessions related to issues they are facing and assist with implementation activities when appropriate. Research and provide business news/trends/connections. Provide incentives to support the goals and objectives of the economic development strategic plan.
- **Downtown:** Support the Council Goal related to Downtown which includes the creation of a Downtown Historic District, the formation of a Stakeholder Group to consider long-term tools for Downtown (DDA, Denver Water disruptions), potential small demonstration projects and events, and a streetscape, traffic, and parking study.
- **City-wide Digital Transformation:** Provide expertise and active assistance to current and future City website development efforts. Work with IT and other departments providing information and expertise to ongoing and future projects pertaining to new ways of working (digitally) throughout the City of Littleton.
- **Economic Analysis:** Provide analysis and research to understand the economics of a future, proposed, or current development projects. Work with Community Development and other departments to assist in data needs so that city officials, businesses, and citizens can make informed decisions on developments.

How Do We Support Envision Littleton the City's 20-year plan?

By providing opportunities for businesses to thrive, the Economic Development Department identifies and catalyzes areas of economic significance. Economic Development builds relationships so that our businesses can adapt, and the city can achieve sustainable and measurable economic growth and quality of place.

Service Delivery Additions for 2021/2022

- **Economic Models:** With the introduction of the project specific fiscal impact model and the long-term fiscal health model in 2021, the remaining phases for Funding and Financing Strategies and Retail Market Analysis will be completed in 2022. The combined phases will lay the foundation for the Economic Strategic Plan and contribute to the data driven decision making for Council, Planning Commission, and staff.
- **Downtown:** With the addition of a new Economic Development Manager, the department will support the Downtown Improvement District Feasibility Study led by the City Manager's Office.

Economic Development Budget Summary (continued)

Performance Summary

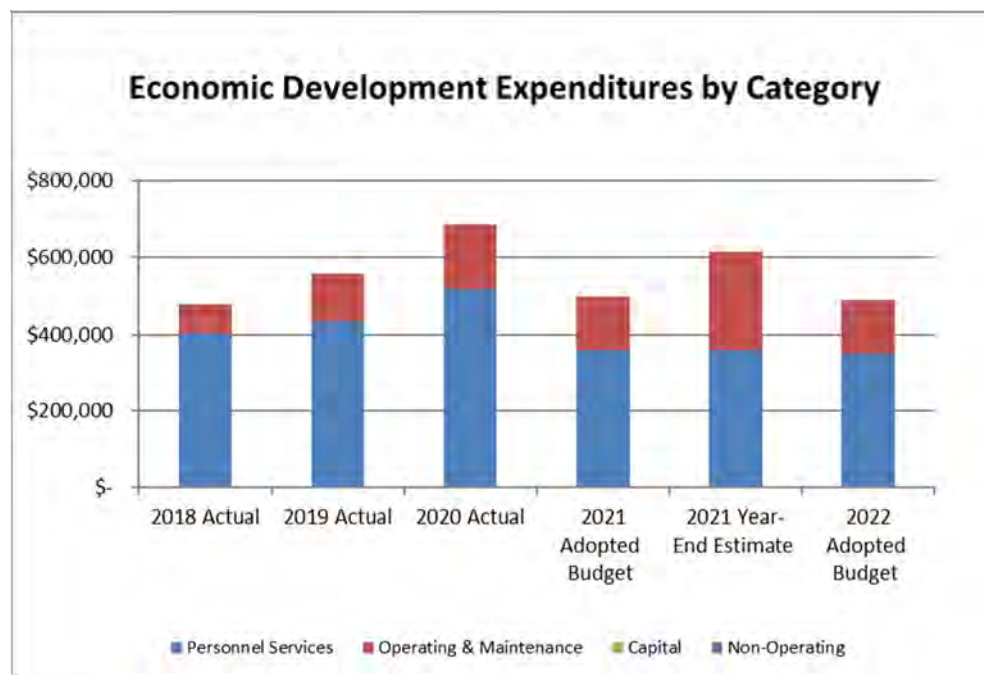
Performance Measures for Major Programs

Program	What We Measure and Why	2019/2020	2020/2021
Business Retention	Measure: to be determined by new Economic Development Manager Reason: TBD	N/A	TBD
Downtown	Measure: to be determined through Council's Goal Setting Meetings Reason: TBD	N/A	TBD
City-Wide Digital Transformation	Measure: to be determined through Council's Goal Setting Meetings Reason: TBD	N/A	TBD
Economic Analysis	Measure: To be determined by new Economic Development Manager Reason: TBD	N/A	TBD

Economic Development

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Economic Development Expenditures						
01-140-6010 Salary . Regular	304,558	336,483	425,328	289,639	289,639	267,402
01-140-6030 Social Security	18,882	21,109	22,034	14,659	14,659	15,620
01-140-6035 Medicare	4,416	4,937	6,312	3,428	3,428	3,653
01-140-6040 Worker's Comp. Ins.	432	421	374	240	240	278
01-140-6050 Medical	45,408	38,458	38,446	29,056	29,056	38,181
01-140-6051 Life	646	781	900	638	638	680
01-140-6052 Disability	856	1,034	1,033	733	733	781
01-140-6053 Dental	1,882	1,651	1,609	1,101	1,101	1,651
01-140-6054 Vision	364	342	333	228	228	342
01-140-6055 Short-Term Disability	99	108	108	81	81	81
01-140-6060 ICMA 401A . General Govern	19,122	23,436	20,244	16,551	16,551	17,635
01-140-6141 ICMA 457 Match 2%	3,955	3,819	1,496	-	-	-
01-140-6142 Retirement Health Savings	1,200	2,000	-	-	-	-
01-140-6143 Service Awards	200	-	400	-	-	-
01-140-6160 Unemployment Insurance	141	105	109	84	84	84
01-140-7110 Supplies Office	723	1,068	238	170	170	170
01-140-7112 Printer Supplies	-	181	161	480	480	-
01-140-7115 Non-Capital Equipment	7,316	1,269	-	3,300	3,300	3,300
01-140-7280 Books Magazines Subscripti	-	115	-	200	200	200
01-140-7282 Database Subscriptions	22,787	11,872	16,966	12,670	12,670	12,670
01-140-7285 Dues & Memberships	5,775	5,735	1,205	3,390	3,390	3,390
01-140-7350 Hardware Periphery	-	320	1,750	-	-	-
01-140-7360 Software Maintenance & Licensing	-	16,289	5,543	8,150	8,150	-
01-140-7420 Business Meetings	2,954	3,418	307	1,000	1,000	3,000
01-140-7430 Professional/Consulting Sv	-	7,894	54,301	11,000	56,526	11,000
01-140-7450 Learning & Education	1,708	4,461	120	1,500	1,500	10,000
01-140-7461 Grants/Incentives	35,420	68,808	86,913	100,000	170,796	100,000
01-140-7540 Copier Lease - Non Lewan	302	1,452	1,419	1,310	1,310	-
Total Economic Development Expenditures	479,143	557,566	687,649	499,608	615,930	490,118



Community Development Budget Summary

Did You Know?

The ULUC is the methodology for land use and zoning that is clear, simple, and focuses on quality by showing what the city wants instead of what is prohibited.

Community Development Department

The Community Development Department is dedicated to building a safe and economically vibrant hometown community with a long-range vision regarding the growth and enhancement of the community. We pride ourselves on operational excellence focused on customer service, community engagement, efficient application and permit review, preservation of our community's unique character, and an educational approach to achieving compliance with our codes through Administration, Building, Planning, and Code Enforcement Divisions.

Major Programs – by allocation

- **Building Inspections:** Performs inspections of residential, commercial, and industrial buildings and properties, and inspects properties for habitability and safe occupancy.
- **Unified Land Use Code:** Creation and implementation of a Unified Land use Code (ULUC). This is a top council goal and nearing completion.
- **Research/Record Management:** Researches, compiles, and maintains records in support of Open Record Requests, zoning interpretations, and IT GIS Tech projects. This includes internal records from TRAKiT, Smartsheets, SharePoint, Laserfiche.
- **Permit Center – Over the Counter Permitting:** Reviews, processes, and issues in a variety of permits to contractors, developers, and homeowners via the permit center both in person and virtually.

How Do We Support Envision Littleton the City's 20-year plan?

By providing efficient, transparent, and thorough processes and procedures to cultivate high quality neighborhoods and compatible reinvestment, Community Development enables 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.

Service Delivery Improvements for 2022

- Additional on-line applications and streamlined processing introduced through eTRAKiT, including: Building permit types, land use, and parking permits
- Update International Building Code (IBC)
- Greater cross-departmental collaboration and leadership on citywide projects including: Neighborhood Grants, Downtown Projects, and the Santa Fe/Mineral Intersection improvements

Community Development Budget Summary (continued)

Performance Summary

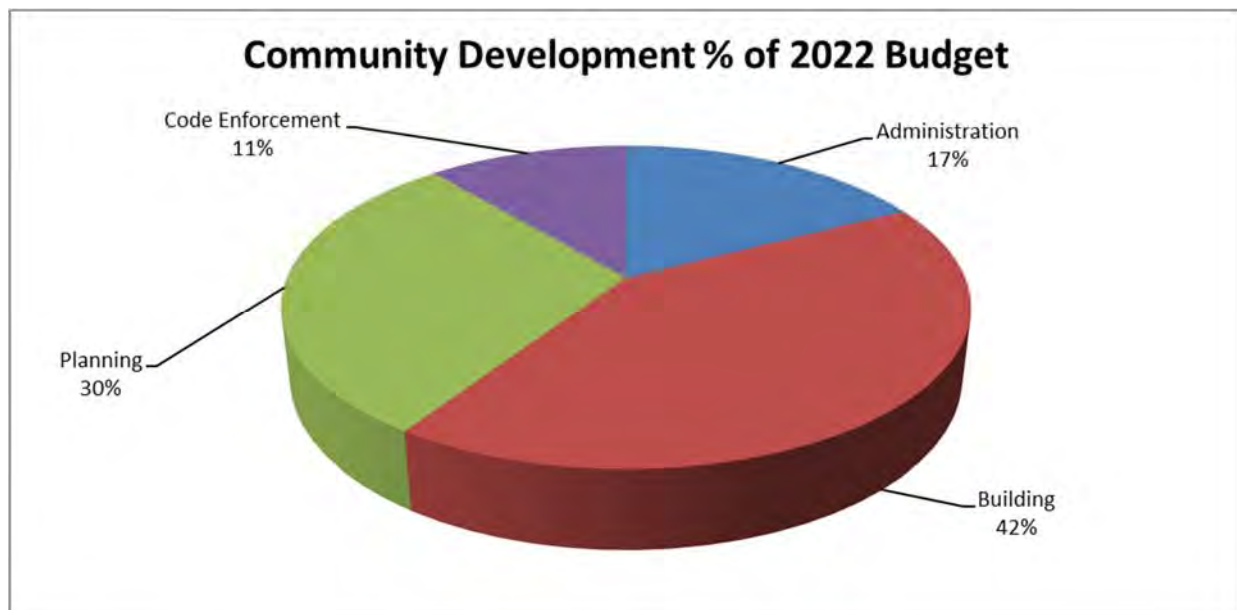
Performance Measures for Major Programs

Program	What we Measure and Why	2020	2021 Goal	2022 Goal
Building Inspections	Measure: Shift from contract consultant need to move in-house performance of inspections by staff Reason: Reduce expenditures and increase consistency	1,565-Contract inspections	480-Contract inspections	<200 Contract inspections
Unified Land Use Code (ULUC)	Measure: ULUC creation and adoption timeline Reason: Effective contract and project management of council's top goal, Living document	50% complete	75% by year-end	100% creation; 25% towards development of recurring update schedule
Research/Record Management	Measure: Continuing increase of publicly-available digital documents Reason: Better, more accurate customer service	<20% documents available	50% documents available	75% documents available
Permit Center	Measure: Average turnaround time from submittal to issuance of permits Reason: Improve customer service and efficiency	24 days -All permit types combined	110 referrals	150 referrals

Community Development Budget Summary Overview

Division Budget Summary Overview

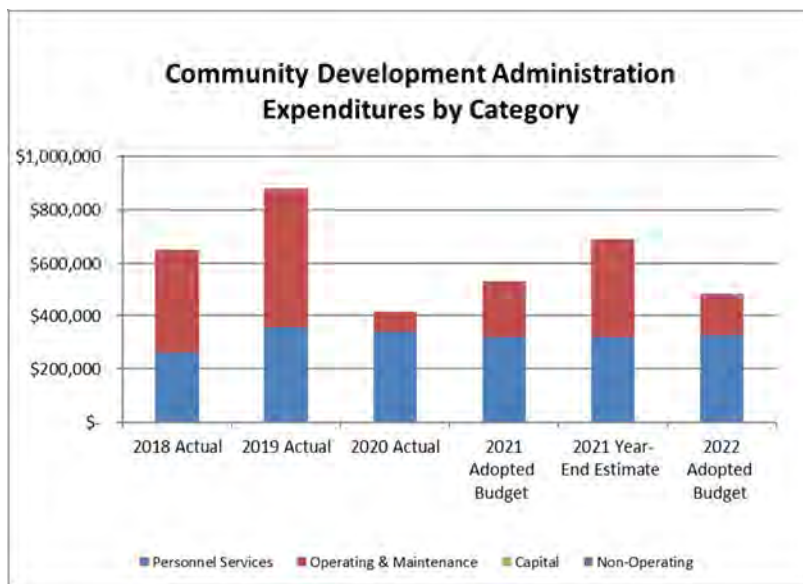
Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Comm Dev Administration	652,493	881,304	413,493	532,886	692,036	484,871
Comm Dev Building and Inspections	1,468,205	1,476,689	1,027,261	1,083,462	1,111,862	1,168,899
Comm Dev Planning	724,262	650,714	565,604	692,111	687,911	822,543
Comm Dev Code Enforcement	-	-	291,006	232,362	224,512	312,603
<i>Total Expenditures - Community Development</i>	<i>2,844,960</i>	<i>3,008,707</i>	<i>2,297,365</i>	<i>2,540,821</i>	<i>2,716,321</i>	<i>2,788,916</i>



Community Development– Administration

Expenditures by Line Item

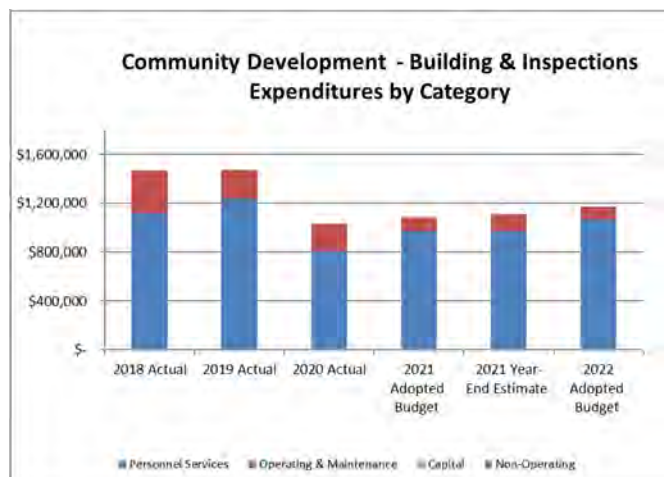
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Comm Dev - Administration Expenditures						
01-320-6010 Salary . Regular	200,353	278,289	273,159	250,553	250,553	256,010
01-320-6020 Salary . Overtime	61	-	182	515	515	518
01-320-6030 Social Security	11,574	16,385	15,475	14,415	14,415	14,397
01-320-6035 Medicare	2,879	3,959	4,018	3,640	3,640	3,720
01-320-6040 Worker's Comp. Ins.	277	285	311	277	277	284
01-320-6050 Medical	26,609	36,194	26,609	29,056	29,056	31,398
01-320-6051 Life	423	519	691	676	676	691
01-320-6052 Disability	560	638	782	777	777	794
01-320-6053 Dental	1,176	1,175	1,536	1,376	1,376	1,376
01-320-6054 Vision	228	243	330	285	285	285
01-320-6055 Short-Term Disability	54	72	84	68	68	68
01-320-6060 ICMA 401A . General Govern	13,261	12,865	13,938	15,528	15,528	15,846
01-320-6140 ICMA . Deferred Comp	-	907	1,792	1,436	1,436	-
01-320-6141 ICMA 457 Match 2%	3,189	3,614	1,431	-	-	-
01-320-6142 Retirement Health Savings	800	1,000	-	-	-	-
01-320-6160 Unemployment Insurance	65	107	107	84	84	84
01-320-7110 Supplies Office	1,137	1,470	1,327	1,500	1,000	1,500
01-320-7112 Printer Supplies	-	375	409	2,000	3,000	-
01-320-7115 Non-capital Equipment	-	-	-	-	-	500
01-320-7285 Dues & Memberships	1,150	963	1,457	1,500	1,500	1,500
01-320-7300 Supplies Other Special	6,251	392	-	-	-	-
01-320-7350 Hardware Periphery	-	1,888	158	500	500	500
01-320-7360 Software Maintenance & Licensing	-	-	-	500	-	-
01-320-7420 Business Meetings	2,415	1,499	968	3,000	1,500	2,000
01-320-7430 Professional/Consulting Sv	355,333	386,180	66,259	151,000	304,000	100,000
01-320-7446 Uniforms	-	339	255	100	100	400
01-320-7450 Learning & Education	2,761	3,630	1,229	3,000	1,750	3,000
01-320-7461 Main St Historic District	18,720	126,205	-	50,000	50,000	50,000
01-320-7540 Copier Lease - Non Lewan	3,218	2,111	478	600	3,500	-
01-320-7541 Copier Lease - Lewan	-	-	510	500	6,500	-
Total Comm Dev - Administration Expenditures	652,493	881,304	413,493	532,886	692,036	484,871



Community Development – Building and Inspections

Expenditures by Line Item

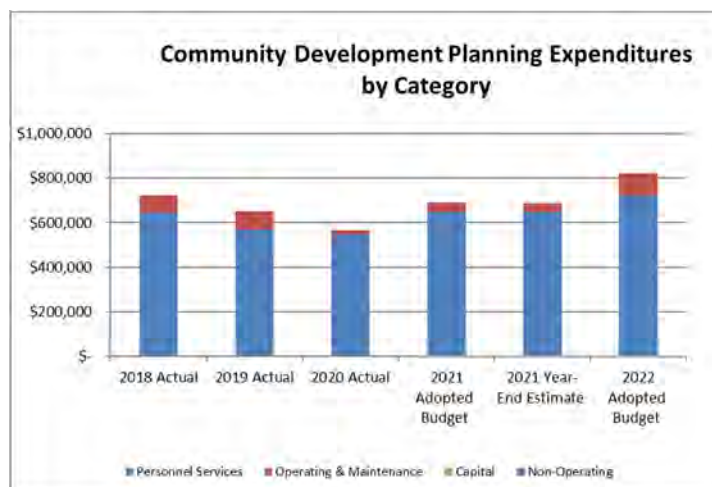
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Comm Dev - Building & Inspections Expenditures						
01-321-6010 Salary . Regular	783,083	894,175	595,574	674,606	674,606	758,783
01-321-6020 Salary . Overtime	56,946	34,644	30,198	51,500	51,500	51,750
01-321-6030 Social Security	52,312	57,956	40,651	45,100	45,100	49,401
01-321-6035 Medicare	12,234	13,554	9,507	10,529	10,529	11,553
01-321-6040 Worker's Comp. Ins.	10,566	11,980	8,021	11,486	11,486	12,087
01-321-6050 Medical	123,263	135,211	74,964	118,647	118,647	118,421
01-321-6051 Life	1,630	1,926	1,570	1,800	1,800	1,990
01-321-6052 Disability	2,159	2,551	1,790	2,067	2,067	2,285
01-321-6053 Dental	6,499	6,741	3,810	4,954	4,954	4,954
01-321-6054 Vision	1,258	1,395	788	1,026	1,026	1,026
01-321-6055 Short-Term Disability	300	344	226	270	270	270
01-321-6060 ICMA 401A . General Govern	49,802	58,149	33,924	44,830	44,830	51,593
01-321-6140 ICMA . Deferred Comp	-	665	868	1,311	1,311	-
01-321-6141 ICMA 457 Match 2%	7,607	9,806	2,890	-	-	-
01-321-6142 Retirement Health Savings	4,419	5,700	-	-	-	-
01-321-6143 Service Awards	700	-	-	-	-	-
01-321-6150 Uniforms	110	-	-	-	-	-
01-321-6160 Unemployment Insurance	364	418	404	336	336	336
01-321-7110 Supplies Office	6,962	5,572	2,642	5,000	5,000	5,000
01-321-7112 Printer Supplies	-	1,230	1,076	4,000	-	-
01-321-7115 Non-capital Equipment	1,333	1,523	-	1,000	1,000	1,500
01-321-7280 Books Magazines Subscriptions	3,080	8,281	9,516	8,500	8,500	4,500
01-321-7285 Dues & Memberships	1,136	1,134	1,170	1,000	1,000	1,000
01-321-7300 Supplies Other Special	1,390	457	-	-	-	-
01-321-7350 Hardware Periphery	-	46	-	1,000	1,000	1,750
01-321-7360 Software Maintenance & Licensing	1,782	1,518	84,510	1,000	1,000	-
01-321-7419 Bank Fees	58	137	(36)	200	200	200
01-321-7420 Business Meetings	1,125	945	219	800	800	2,500
01-321-7430 Professional/Consulting Sv	304,171	110,040	106,272	75,000	113,900	70,000
01-321-7446 Uniforms	1,364	2,803	4,294	2,500	2,500	3,000
01-321-7450 Learning & Education	11,148	13,555	5,025	8,500	8,500	15,000
01-321-7461 Environmental & Code Enforcement	11,753	75,986	(100)	-	-	-
01-321-7540 Copier Lease - Non Lewan	9,651	7,728	5,095	6,000	-	-
01-321-7541 Copier Lease - Lewan	-	-	2,394	500	-	-
01-321-7860 Other Equipment	-	10,519	-	-	-	-
Total Comm Dev - Building & Inspections Expenditures	1,468,205	1,476,689	1,027,261	1,083,462	1,111,862	1,168,899



Community Development – Planning

Expenditures by Line Item

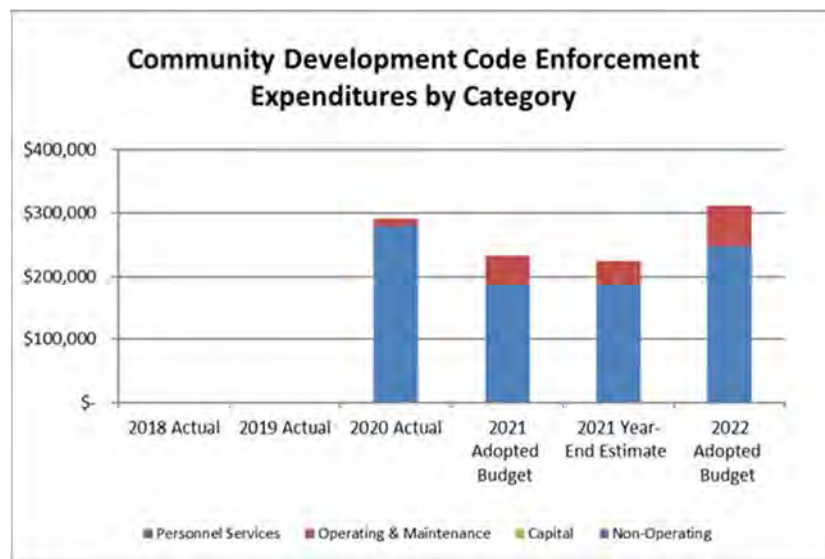
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Comm Dev - Planning Expenditures						
01-322-6010 Salary . Regular	511,787	446,770	428,876	508,398	508,398	557,719
01-322-6020 Salary . Overtime	2,603	75	-	-	-	-
01-322-6030 Social Security	31,903	28,372	27,575	31,521	31,521	34,083
01-322-6035 Medicare	7,461	6,635	6,449	7,372	7,372	7,971
01-322-6040 Worker's Comp. Ins.	982	544	491	562	562	609
01-322-6050 Medical	47,205	44,637	47,685	56,319	56,319	77,526
01-322-6051 Life	960	930	1,189	1,373	1,373	1,484
01-322-6052 Disability	1,353	1,231	1,348	1,576	1,576	1,704
01-322-6053 Dental	2,775	1,842	2,329	2,752	2,752	3,303
01-322-6054 Vision	495	447	482	570	570	684
01-322-6055 Short-Term Disability	155	133	140	162	162	162
01-322-6060 ICMA 401A . General Govern	28,895	27,975	27,127	35,588	35,588	38,480
01-322-6141 ICMA 457 Match 2%	5,391	6,250	2,630	-	-	-
01-322-6142 Retirement Health Savings	2,200	2,500	-	-	-	-
01-322-6143 Service Awards	-	100	-	-	-	-
01-322-6160 Unemployment Insurance	262	183	136	168	168	168
01-322-7110 Supplies Office	2,396	768	401	1,000	1,000	1,000
01-322-7112 Printer Supplies	-	784	667	2,500	-	-
01-322-7115 Non-Capital Equipment	-	438	320	-	-	800
01-322-7280 Books Magazines Subscripti	35	-	-	-	-	-
01-322-7285 Dues & Memberships	2,099	2,503	3,386	4,000	4,000	5,000
01-322-7300 Supplies Other Special	1,385	794	-	-	-	-
01-322-7350 Hardware Periphery	-	2,423	-	500	500	1,750
01-322-7360 Software Maintenance & Licensing	-	948	319	200	200	-
01-322-7420 Business Meetings	586	660	387	500	500	500
01-322-7430 Neighborhood Partnership Grant	58,832	50,538	9,781	20,000	20,000	50,000
01-322-7446 Uniforms	-	377	461	350	350	600
01-322-7450 Learning & Education	6,177	7,324	2,080	4,000	4,000	15,000
01-322-7461 Hist. Pres. Tax Refund	4,383	7,141	103	8,000	6,000	20,000
01-322-7463 Community Outreach Prog	934	5,115	-	3,000	5,000	4,000
01-322-7540 Copier Lease - Non Lewan	3,008	2,277	732	1,200	-	-
01-322-7541 Copier Lease - Lewan	-	-	510	500	-	-
Total Comm Dev - Planning Expenditures	724,262	650,714	565,604	692,111	687,911	822,543



Community Development – Code Enforcement

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Comm Dev - Code Enforcement Expenditures						
01-323-6010 Salary . Regular	-	-	209,423	133,256	133,256	169,652
01-323-6020 Salary . Overtime	-	-	639	-	-	-
01-323-6030 Social Security	-	-	13,120	8,262	8,262	10,518
01-323-6035 Medicare	-	-	3,068	1,932	1,932	2,460
01-323-6040 Worker's Comp. Ins.	-	-	3,407	2,616	2,616	3,334
01-323-6050 Medical	-	-	36,294	29,056	29,056	47,271
01-323-6051 Life	-	-	467	360	360	458
01-323-6052 Disability	-	-	533	413	413	526
01-323-6053 Dental	-	-	1,546	1,101	1,101	1,651
01-323-6054 Vision	-	-	320	228	228	342
01-323-6055 Short-Term Disability	-	-	75	54	54	81
01-323-6060 ICMA 401A . General Govern	-	-	10,362	9,328	9,328	11,876
01-323-6141 ICMA 457 Match 2%	-	-	1,191	-	-	-
01-323-6160 Unemployment Insurance	-	-	82	56	56	84
01-323-7110 Supplies Office	-	-	94	1,000	1,000	1,500
01-323-7112 Printer Supplies	-	-	127	1,250	-	-
01-323-7115 Non-Capital Equipment	-	-	72	800	800	1,000
01-323-7285 Dues & Memberships	-	-	-	500	500	500
01-323-7350 Hardware Periphery	-	-	-	500	500	3,650
01-323-7360 Software Maintenance & Licensing	-	-	-	200	200	-
01-323-7420 Business Meetings	-	-	53	200	100	200
01-323-7430 Professional/Consulting	-	-	5,120	20,000	18,000	23,000
01-323-7446 Uniforms	-	-	579	250	250	1,000
01-323-7450 Learning & Education	-	-	864	3,500	3,500	3,500
01-323-7461 Environ & Code Enforcement - Special Prog	-	-	1,022	15,000	13,000	30,000
01-323-7540 Copier Lease - Non-Lewan	-	-	1,463	2,000	-	-
01-323-7541 Copier Lease - Lewan	-	-	1,086	500	-	-
Total Comm Dev - Code Enforcement Expenditures	-	-	291,006	232,362	224,512	312,603



Administrative Services Budget Summary

Description of Department

The Administrative Services Division accounts for charges from the Finance, Information Technology, Procurement, and Human Resources Departments.

Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Finance	981,915	1,176,836	1,158,892	1,271,011	1,266,011	1,370,023
Information Technology	1,899,856	2,054,255	2,344,475	2,506,958	2,669,339	2,496,841
Procurement	-	-	-	260,171	260,171	304,977
Human Resources	1,250,519	1,328,483	1,515,765	1,634,396	1,763,465	1,626,021
<i>Total Expenditures - Administrative Services</i>	<i>4,132,290</i>	<i>4,559,574</i>	<i>5,019,133</i>	<i>5,672,536</i>	<i>5,958,986</i>	<i>5,797,862</i>

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.

Finance

Providing 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 Envision Littleton the City's 20-year plan?

By demonstrating a fierce sense of stewardship of the City's assets, the Finance Department secures the long-term sustainability of city finances to continue to provide our citizens the best in public services and serve as a financial leader among metro Colorado cities.

Service Delivery Improvements for 2022

- 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

Performance Summary

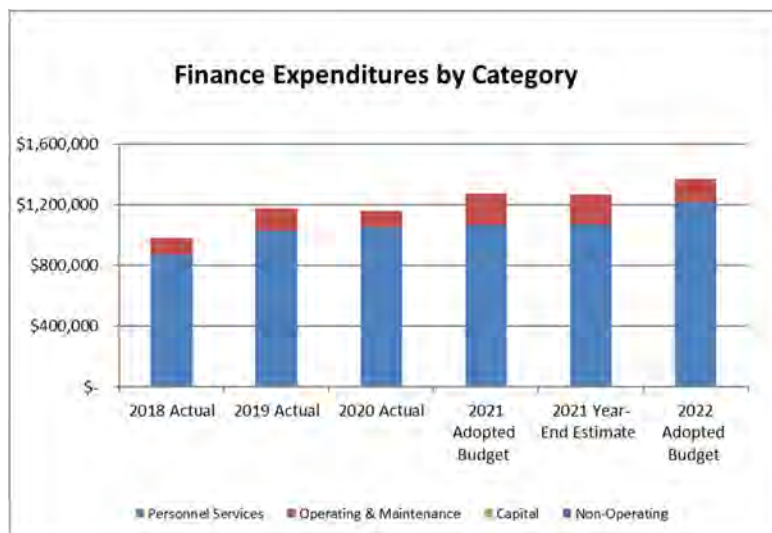
Performance Measures for Major Programs

Program	What We Measure and Why	2020 Actual	2021 Anticipated	2022 Goal
Senior Refunds	Measure: Days that elapse from receipt of an application to mailing refund payment to residents 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	Approx. 11 days	11 days	10 days
Payroll Processing	Measure: Accuracy of payroll distributions Reason: Ensuring accurate distributions of payroll expenses ensures compliance with federal and state tax regulations and demonstrates employees' value to the organization	96% accuracy	97% accuracy	98% accuracy
Sales Tax Return Processing	Measure: % of returns processed within two business days Reason: Timely processing of returns results in more timely revenue estimates and reduced "false positive" late notices	68%	69%	70%

Finance

Expenditures by Line Item

Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Finance Expenditures							
01-150-6010	Salary . Regular	640,831	788,509	827,211	826,515	826,515	943,126
01-150-6011	Salary . Contract Temporary	-	-	-	-	-	-
01-150-6020	Salary . Overtime	4,263	3,487	2,037	2,060	2,060	2,070
01-150-6030	Social Security	39,949	46,601	51,018	49,267	49,267	54,246
01-150-6035	Medicare	9,435	11,437	12,497	12,014	12,014	13,270
01-150-6040	Worker's Comp. Ins.	932	973	955	915	915	1,011
01-150-6050	Medical	104,242	97,651	88,991	105,410	105,410	127,491
01-150-6051	Life	1,397	1,770	2,231	2,232	2,232	2,465
01-150-6052	Disability	1,633	2,128	2,323	2,562	2,562	2,831
01-150-6053	Dental	5,574	5,420	5,017	4,954	4,954	5,504
01-150-6054	Vision	1,082	1,121	1,038	1,026	1,026	1,140
01-150-6055	Short-Term Disability	257	269	283	270	270	270
01-150-6060	ICMA 401A . General Govern	44,401	53,787	50,590	57,856	57,856	63,919
01-150-6141	ICMA 457 Match 2%	9,509	10,737	4,643	-	-	-
01-150-6142	Retirement Health Savings	3,800	5,000	-	-	-	-
01-150-6143	Service Awards	900	-	-	-	-	-
01-150-6160	Unemployment Insurance	252	285	316	280	280	280
01-150-7110	Supplies Office	6,127	6,917	2,328	6,000	6,000	6,000
01-150-7112	Printer Supplies	-	587	1,130	1,860	1,860	-
01-150-7115	Non-capital Equipment	-	483	432	-	-	-
01-150-7280	Books Magazines Subscripti	49	599	464	1,250	1,250	750
01-150-7285	Dues & Memberships	2,118	3,170	1,644	3,030	3,030	3,140
01-150-7350	Hardware Periphery	-	5,080	214	-	-	-
01-150-7360	Software Maintenance & Licensing	45,200	43,221	45,173	47,760	47,760	-
01-150-7419	Bank Fees	28,651	30,530	30,804	40,120	40,120	40,120
01-150-7420	Business Meetings	932	994	835	1,000	1,000	1,000
01-150-7430	Professional/Consulting Sv	16,028	39,185	21,607	88,320	88,320	88,320
01-150-7450	Learning & Education	8,011	10,915	4	10,350	5,350	10,350
01-150-7490	Advertising/Legal Notices	2,667	2,481	2,162	2,720	2,720	2,720
01-150-7540	Copier Lease - Non Lewan	3,676	3,499	2,936	3,240	3,240	-
01-150-7541	Copier Lease - Lewan	-	-	8	-	-	-
Total Finance Expenditures		981,915	1,176,836	1,158,892	1,271,011	1,266,011	1,370,023



Information Technology Budget Summary

*Did You Know?
Over the past year, the City leveraged CARES Act funds to implement many projects and new technologies to improve our security posture and flexibility to serve our citizens, through the COVID-19 crisis and beyond.*

Information Technology

The mission of our Information Technology (IT) 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 IT department champions a growth mindset and is focused on disruptive, technology-forward leadership, IT service and capability modernization, effective partnership building, and IT team productivity and quality increases. Foundational accomplishments in recent years provide a level of stability that allows resources the ability to deliver the level of IT excellence the City must have to achieve its goals.

Major Programs – by allocation

- **Software asset management:** Discovery, rationalization and consolidation; centralized budgeting and management for efficiencies and cost savings opportunities
- **Telecom expense management:** Renegotiating contracts for cost savings, with shift to cloud platform, began to leverage data analytics for efficiency opportunities
- **Print management:** Consolidation of print/copy/scan budget and implementation of secure printing
- **Productivity improvement:** Expanded use of city intranet site (“The HUB”), and continued roll out and adoption of Microsoft 365 and communication and collaboration tools
- **Security and risk management:** Continued focus on disaster recovery, incident response planning, monitoring, and cyber security awareness

How Do We Support Envision Littleton the City’s 20-year plan?

By evolving and expanding the role of information technology in the City’s long-term planning and investments with a Council goal of innovative infrastructure, the IT Department enhance services to our workforce, residents, and businesses.

Service Delivery Improvements for 2022

With a focus on data and analytics, IT will continue to partner with city departments on education, governance, and dashboard creation in many areas, including citizen requests (SeeClickFix), senior transportation, and sales tax analysis. Results will provide more informed decision-making, allowing departments and Council to leverage data to complement priority-based budgeting in driving decisions.

Information Technology Budget Summary (continued)

Performance Summary

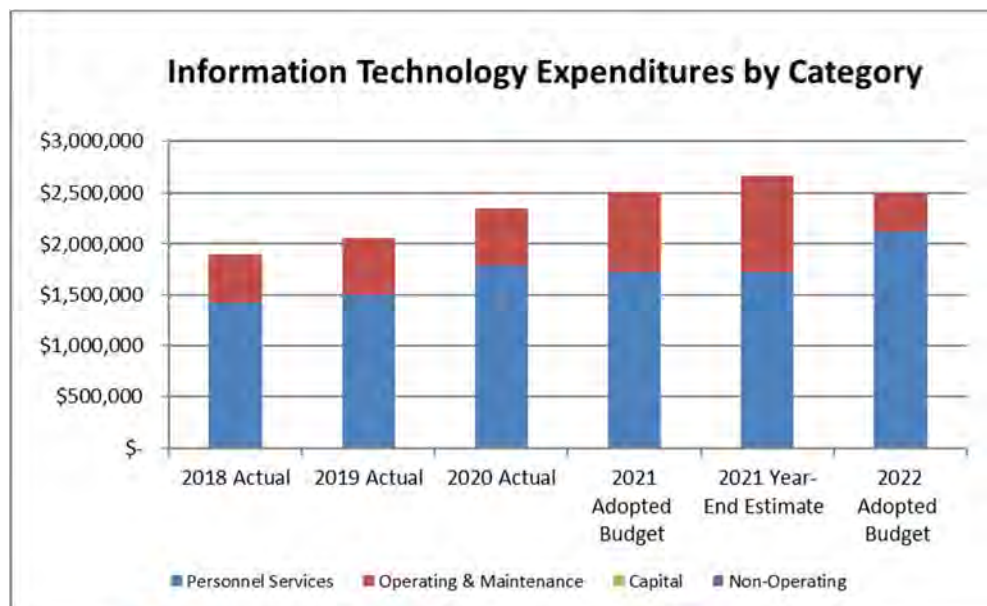
Performance Measures for Major Programs

Program	What We Measure and Why	2020 Actual	2021 Anticipated	2022 Goal
Software Asset Management	Measure: Count, spend, and utilization (where possible) of applications Reason: Financial Sustainability; Security Improvement and Risk Mitigation	179 apps >\$1.2M; working to centralize for more visibility	222 apps > \$1.5M; continue centralizing for more visibility	Consolidate software budget for better tracking and efficiency opps
Telecom Expense Management	Measure: Usage trends Reason: Financial Sustainability	275 wireless devices	260 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	3:1 employee to device 80% of single function printers (SFPs)	Removed 16 SFPs from service; continue secure print roll out	Increase ratio; eliminate non-compliant devices
Productivity Improvement	Measure: Utilization of M365 applications Reason: Employee Efficiency	M365 rollout of Teams and OneDrive; new cloud-based phone system	64.39% increase in # of files; 158K HUB site visits; 190K Teams chats; 5K Teams meetings organized	Continued increase in usage of M365 apps, HUB, soft phone and Zoom rooms
Security and Risk Management	Measure: Security awareness training compliance; phishing click rate percentages Reason: Security Improvement and Risk Mitigation	99% training completion; 8% click rate	98% training completion; 8% click rate	100% training compliance; Decrease from 2021 click rate

Information Technology

Expenditures by Line Item

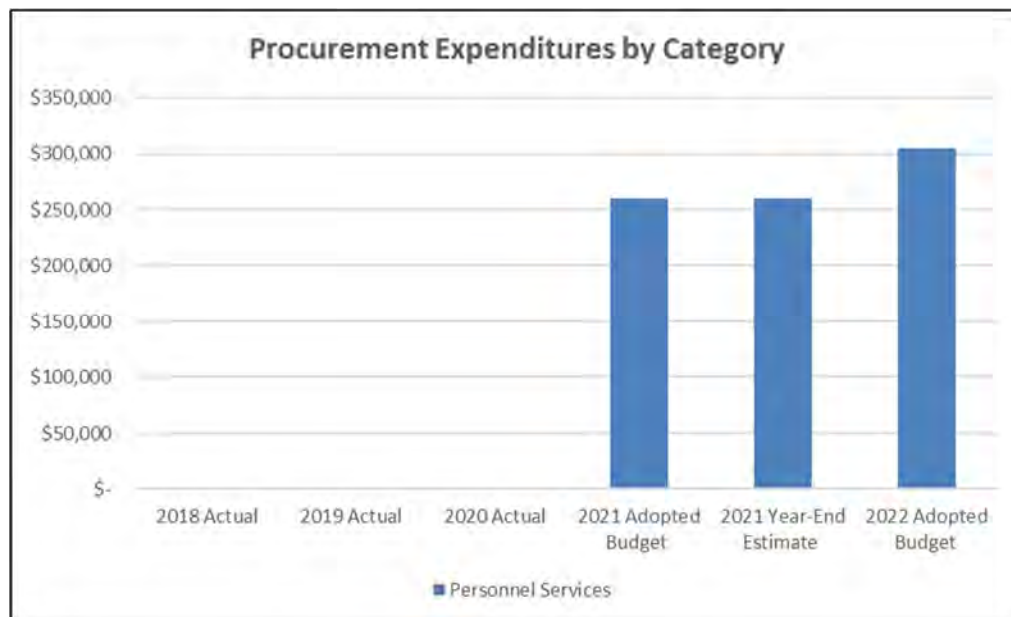
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Information Technology Expenditures						
01-160-6010 Salary . Regular	1,079,463	1,181,802	1,422,566	1,352,411	1,352,411	1,689,264
01-160-6020 Salary . Overtime	596	1,615	2,350	-	-	-
01-160-6030 Social Security	68,867	70,529	88,489	81,112	81,112	93,560
01-160-6035 Medicare	16,131	17,055	21,342	19,610	19,610	22,680
01-160-6040 Worker's Comp. Ins.	1,031	907	1,312	1,180	1,180	1,369
01-160-6050 Medical	157,469	126,840	144,060	156,725	156,725	190,888
01-160-6051 Life	2,316	2,275	3,579	3,648	3,648	4,220
01-160-6052 Disability	3,044	3,009	3,988	4,189	4,189	4,845
01-160-6053 Dental	6,727	5,674	6,732	7,155	7,155	7,155
01-160-6054 Vision	1,301	1,060	1,275	1,368	1,368	1,368
01-160-6055 Short-Term Disability	312	283	354	352	352	379
01-160-6060 ICMA 401A . General Govern	71,122	71,691	82,719	94,584	94,584	109,406
01-160-6130 Educational Benefits	2,304	-	-	-	-	-
01-160-6141 ICMA 457 Match 2%	13,203	15,403	7,351	-	-	-
01-160-6142 Retirement Health Savings	4,600	5,300	-	-	-	-
01-160-6143 Service Awards	600	400	-	-	-	-
01-160-6160 Unemployment Insurance	353	475	417	364	364	392
01-160-7110 Supplies Office	3,773	2,815	11,470	3,500	3,500	3,500
01-160-7112 Printer Services	-	220	249	500	500	-
01-160-7285 Dues & Memberships	9,639	7,606	27,238	9,930	12,185	14,315
01-160-7350 Hardware Periphery	76,555	40,395	43,444	4,000	94,496	104,500
01-160-7352 Hardware Maintenance	-	-	-	81,000	-	-
01-160-7360 Software Maintenance & Licensing	279,519	353,858	356,450	481,730	635,360	-
01-160-7420 Business Meetings	1,218	2,489	1,391	3,000	3,000	4,000
01-160-7430 Professional/Consulting Sv	71,210	67,014	60,282	160,000	165,000	200,000
01-160-7442 Personnel Recruitment	-	36,000	-	-	-	-
01-160-7450 Learning & Education	27,517	38,000	55,930	39,000	31,000	45,000
01-160-7540 Copier Lease - Non Lewan	986	1,540	1,488	1,600	1,600	-
Total Information Technology Expenditures	1,899,856	2,054,255	2,344,475	2,506,958	2,669,339	2,496,841



Procurement

Expenditures by Line Item

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Procurement							
01-180-6010	Salary . Regular	-	-	-	193,390	193,390	225,389
01-180-6030	Social Security	-	-	-	11,990	11,990	13,255
01-180-6035	Medicare	-	-	-	2,804	2,804	3,100
01-180-6040	Worker's Comp. Ins.	-	-	-	214	214	237
01-180-6050	Medical	-	-	-	35,675	35,675	45,352
01-180-6051	Life	-	-	-	522	522	577
01-180-6052	Disability	-	-	-	600	600	663
01-180-6053	Dental	-	-	-	1,101	1,101	1,101
01-180-6054	Vision	-	-	-	228	228	228
01-180-6055	Short-Term Disability	-	-	-	54	54	54
01-180-6060	ICMA 401A . General Govern	-	-	-	13,537	13,537	14,965
01-180-6160	Unemployment Insurance	-	-	-	56	56	56
Total Procurement Expenditures		-	-	-	260,171	260,171	304,977



Human Resources Budget Summary

*Did You Know?
HR redefined the
receptionist position to a
Customer Support Liaison
that supports the entire
organization. This
position directly supports
all Administrative
Services departments and
overflow calls/work for all
other departments.
Focusing on caring for
and serving our
community and employees
with excellence.*

Human Resources

Human Resources mission is to care for our people and our organization. We have a major focus on city-wide mission, vision, and values and becoming a values based organization. We develop and implement programs that recruit, develop, coach, and retain a high performing workforce. We mitigate risks, provides technical expertise related to employment practices, problem solving, provides learning opportunities, and foster 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 Envision Littleton the City's 20-year plan?

By serving as a regional leader in human resources, the HR Department provides the programs, productive environment, and support for our high performing workforce to advance Council's goals and policies. The HR Department is developing strategic plans and supporting organizational culture, mission, vision, and values to complement Envision Littleton.

Service Delivery Improvements for 2022

Human Resources undertook the task to find better ways to complete our business resulting in cost savings. In 2022 we will have fully implemented SkillSurvey, an e-reference system. Reference checking potential employees in the recruitment process is critical to ensure we hire the best candidates and mitigate the city's risk. We currently spend \$10,524 in salary costs and takes us 3.5 hours over 3-6 days to complete per recruitment. By implementing SkillSurvey we will have a simplified process, improved efficiency, hire better candidates and have data supporting our hiring decision. This will save the organization approximately \$300,000 in salary costs for 2022 and reduce the time to complete drastically while utilizing data in our hiring decisions.

Human Resources Budget Summary (continued)

Performance Summary

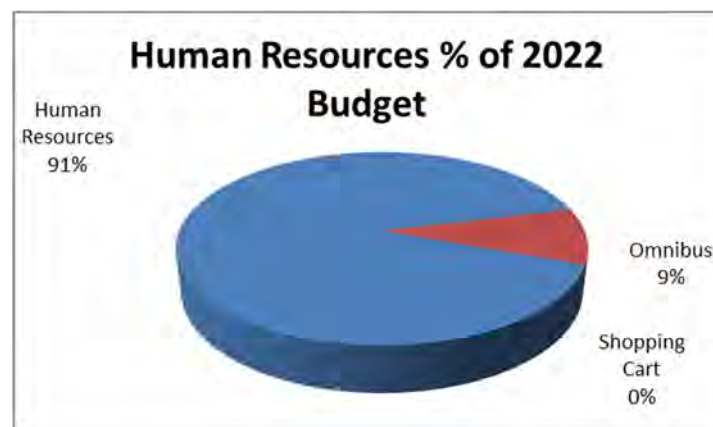
Performance Measures for Major Programs

Program	What We Measure and Why	2020 Actual	2021 Anticipated	2022 Goal
Employee Benefits	Measure: Cigna Local Plus: Total Claims Cost + Pharmacy will be \$275k or less/month. 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.	193,196	225,000	225,000
Recruitment	Measure: Meet with hiring supervisor to develop recruitment strategy within three business days of approved vacancy 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.	3	3	3
Organizational Development	Measure: To secure a firm and have employee training developed with implementation plan by December 31, 2019 Reason: This program is critical to becoming a values-based organization. It is a City Manager goal for the organization.	N/A	Goal is 12/31/2021 completion date	Formal Project completed
Employee Relations	Measure: 100% of investigation notices will be sent out within two business days of the initial complaint Reason: Timeliness in beginning investigations and placing appropriate parties on notices is imperative to customer service and in mitigating risk	100%	100%	100%
Employee Customer Service	Under Development	TBD	TBD as we work though Org. Dev.	TBD as we work through Org. Dev.

Human Resources Summary (continued)

Division Budget Summary Overview

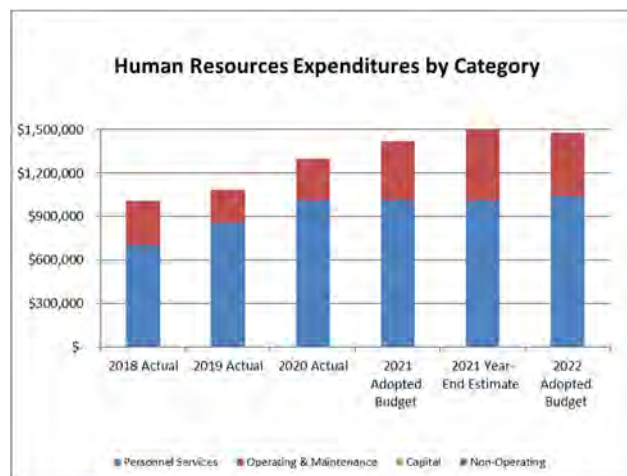
Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Human Resources	1,009,843	1,087,894	1,300,980	1,418,335	1,547,404	1,476,021
Human Resources Omnibus	205,363	204,128	195,477	216,061	216,061	150,000
Human Resources Shopping Cart	35,313	36,461	19,309	-	-	-
<i>Total Expenditures - Human Resources</i>	<i>1,250,519</i>	<i>1,328,483</i>	<i>1,515,765</i>	<i>1,634,396</i>	<i>1,763,465</i>	<i>1,626,021</i>



Human Resources

Expenditures by Line Item

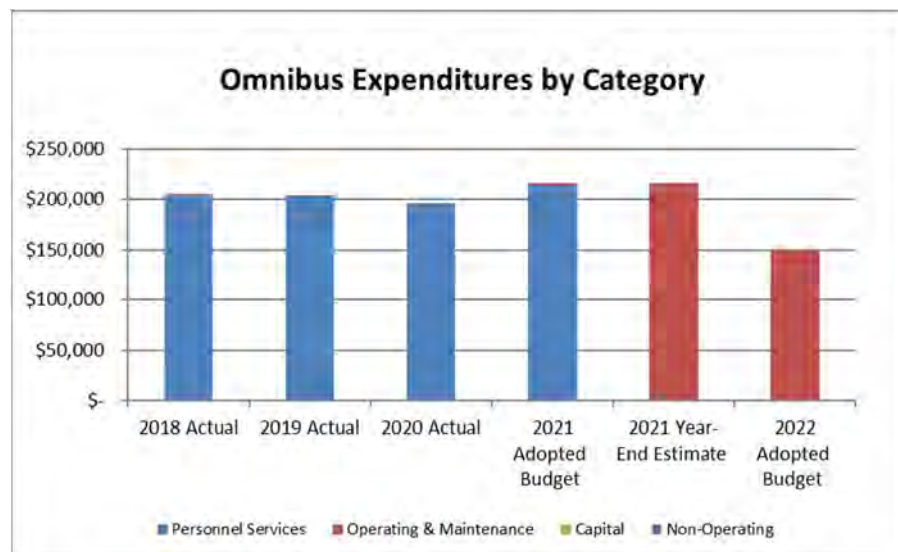
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Human Resources Expenditures							
01-174-6010	Salary . Regular	534,818	679,313	794,871	770,424	770,424	810,930
01-174-6030	Social Security	33,199	39,590	48,616	45,685	45,685	47,686
01-174-6035	Medicare	7,764	9,803	11,979	11,171	11,171	11,654
01-174-6040	Worker's Comp. Ins.	755	826	894	853	853	891
01-174-6050	Medical	70,137	67,684	96,825	121,051	121,051	102,896
01-174-6051	Life	1,155	1,329	1,938	2,080	2,080	2,170
01-174-6052	Disability	1,556	1,717	2,213	2,365	2,365	2,467
01-174-6053	Dental	3,693	3,133	3,874	4,403	4,403	4,403
01-174-6054	Vision	710	626	683	798	798	912
01-174-6055	Short-Term Disability	171	165	203	243	243	243
01-174-6060	ICMA 401K . General Govern	36,283	39,497	44,501	53,405	53,405	55,701
01-174-6140	ICMA . Deferred Comp	-	391	-	375	375	-
01-174-6141	ICMA 457 Match 2%	10,265	10,516	4,951	-	-	-
01-174-6142	Retirement Health Savings	2,500	3,000	-	-	-	-
01-174-6143	Service Awards	500	-	100	-	-	-
01-174-6150	Uniforms	-	750	-	-	-	-
01-174-6160	Unemployment Insurance	183	269	218	252	252	238
01-174-7110	Supplies Office	11,416	4,032	2,821	5,000	5,000	5,000
01-174-7112	Printer Supplies	-	267	332	1,000	1,000	-
01-174-7115	Non-Capital Equipment	3,914	41	-	-	-	-
01-174-7280	Books Magazines Subscripti	377	99	739	480	480	480
01-174-7285	Dues & Memberships	6,520	6,479	7,574	7,000	7,000	7,500
01-174-7350	Hardware Periphery	-	2,193	-	-	-	-
01-174-7360	Software Maintenance & Licensing	55,136	62,674	63,040	45,000	84,766	-
01-174-7420	Business Meetings	1,147	2,044	1,955	1,300	1,300	4,300
01-174-7430	Professional/Consulting Sv	80,050	73,225	107,842	185,000	274,303	200,000
01-174-7434	General Govt. Training	10,542	1,714	36,787	42,000	42,000	57,000
01-174-7440	1169 Phys. Exams . Other	23,182	8,923	5,589	20,000	20,000	20,000
01-174-7442	Personnel Recruitment	59,484	1,067	3,825	45,000	45,000	50,000
01-174-7450	Learning & Education	9,523	10,918	3,992	10,500	10,500	15,000
01-174-7460	Safety Committee	9,717	11,445	7,511	13,800	13,800	28,800
01-174-7462	Employee Recognition	22,533	41,796	45,619	23,750	23,750	47,750
01-174-7490	Advertising	-	-	-	-	-	-
01-174-7540	Copier Lease - Non Lewan	2,817	2,368	1,488	5,400	5,400	-
01-174-7620	FF Heart & Circ Benefit	9,798	-	-	-	-	-
Total Human Resources Expenditures		1,009,843	1,087,894	1,300,980	1,418,335	1,547,404	1,476,021



Human Resources – Omnibus

Expenditures by Line Item

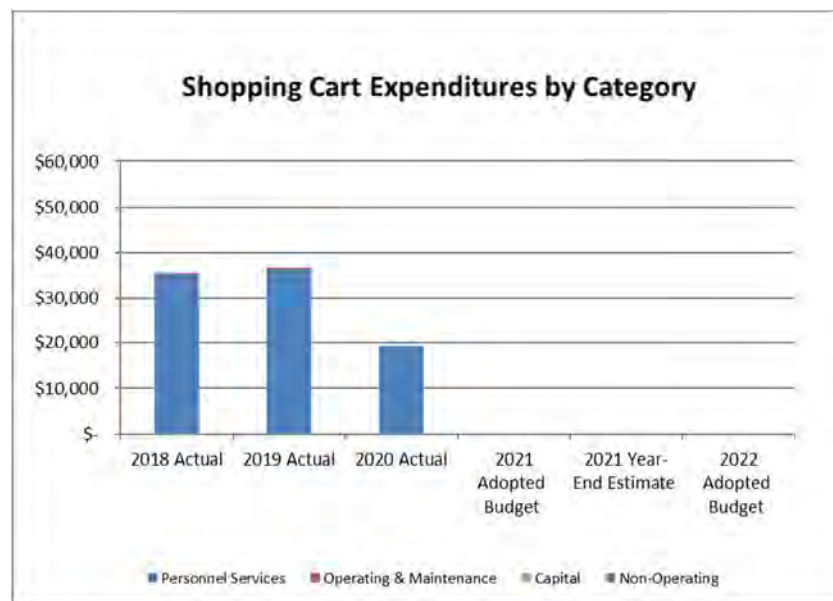
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Human Resources - Omnibus Expenditures						
01-176-6010 Salary . Regular	128,323	129,588	159,569	136,403	-	-
01-176-6030 Social Security	7,945	7,978	9,886	8,457	-	-
01-176-6035 Medicare	1,858	1,866	2,310	1,978	-	-
01-176-6040 Worker's Comp. Ins.	6,449	5,636	3,119	5,092	-	-
01-176-6050 Medical	46,121	44,276	14,759	50,364	-	-
01-176-6051 Life	266	279	1,140	341	-	-
01-176-6052 Disability	352	370	513	392	-	-
01-176-6053 Dental	1,764	1,651	572	1,651	-	-
01-176-6054 Vision	342	342	118	342	-	-
01-176-6055 Short-Term Disability	82	81	53	81	-	-
01-176-6060 ICMA 401A . General Govern	8,084	8,360	2,990	8,848	-	-
01-176-6141 ICMA 457 Match 2%	812	822	286	-	-	-
01-176-6142 Retirement Health Savings	1,200	1,500	-	-	-	-
01-176-6143 Service Awards	400	-	-	-	-	-
01-176-6160 Unemployment Insurance	96	98	93	112	-	-
01-176-7110 Supplies Office	1,269	1,281	68	2,000	-	-
01-176-7430 Professional & Consulting	-	-	-	-	216,061	150,000
Total Human Resources - Omnibus Expenditures	205,363	204,128	195,477	216,061	216,061	150,000



Human Resources – Shopping Cart

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Human Resources- Shopping Cart Expenditures						
01-178-6010 Salary . Regular	31,281	32,431	16,934	-	-	-
01-178-6030 Social Security	1,919	2,012	1,163	-	-	-
01-178-6035 Medicare	449	470	272	-	-	-
01-178-6040 Worker's Comp. Ins.	1,565	1,407	591	-	-	-
01-178-6051 Life	-	-	12	-	-	-
01-178-6052 Disability	-	-	14	-	-	-
01-178-6055 Short-Term Disability	18	52	43	-	-	-
01-178-6060 ICMA 401K General Government	-	-	241	-	-	-
01-178-6160 Unemployment Insurance	62	65	37	-	-	-
01-178-7110 Supplies Office	19	24	-	-	-	-
Total Human Resources - Shopping Cart Expenditures	35,313	36,461	19,309	-	-	-



Assistant to the City Manager Budget Summary

Description of Department

The Assistant to the City Manager Division accounts for charges from the City Clerk and Municipal Court Departments.

Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
City Clerk	364,885	368,878	327,176	296,631	296,631	313,300
Municipal Court	690,360	805,923	758,394	793,784	793,784	892,879
<i>Total Expenditures - Assistant to the City Manager</i>	<i>1,055,245</i>	<i>1,174,801</i>	<i>1,085,570</i>	<i>1,090,415</i>	<i>1,090,415</i>	<i>1,206,179</i>

City Clerk Budget Summary

*Did You Know?
Under Colorado
Revised Statutes, the
office of the municipal
clerk is required.*

City Clerk

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.

No other office in municipal service has so many contacts. It serves the mayor, the city council, the city manager, and all administrative departments without exception. All of them call upon it, almost daily, for some service or information. Its work is not spectacular, but it demands versatility, alertness, accuracy, and no end of patience. The public does not realize how many loose ends of city administration this office pulls together.

~ William Bennett Munro, eminent political scientist.

Major Programs – by allocation

- **Records Management:** Scanning and maintenance records including fulfillment of CORA request and record retention
- **Authority, Board and Commission Recruitment:** Coordinate recruitment for Authority, Board, and Commissions 1-2 times per year
- **Election Administration:** Election official for all elections. Manage all IGA's, ballots, and all other necessary election coordination with three counties

How Do We Support Envision Littleton the City's 20-year plan?

By working closely with all city departments to explore and find process improvements in all areas under the clerk's purview, including but not limited to records management and retention, authority, board and commission recruitment and meeting management, and administration of elections. The City Clerk's Office supports Littleton's 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 2022

- Fully automate the records request and fulfillment process under CORA using existing resources
- In partnership with our IT department and designated vendor partner, continue to develop automated records retention templates to better ensure accurate records management
- Update internal processes, policies, and city code to ensure compliance with numerous legislative updates regarding the conduct of elections, licensing of liquor and marijuana establishments, and miscellaneous other areas of importance under the clerk's purview

Performance Summary

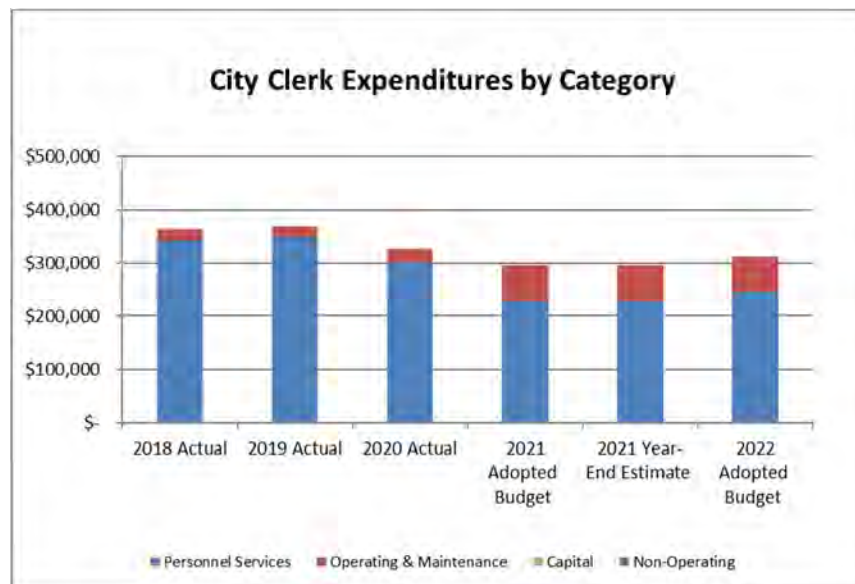
Performance Measures for Major Programs

Program	What We Measure and Why	2020 Actual	2021 Anticipated	2022 Goal
Authorities, Boards, and Commissions Recruitment	Measure: Number of applicants Reason: To increase citizen participation in the recruiting process	58 (2 recruitments)	64 (2 recruitments) (Goal = 60)	60 (reduced from 2021 due to elimination of the Library and Museum boards)

City Clerk

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
City Clerk - Expenditures						
01-172-6010 Salary . Regular	250,371	257,197	225,772	165,127	165,127	174,639
01-172-6020 Salary . Overtime	964	3,245	-	5,150	5,150	5,175
01-172-6030 Social Security	15,321	15,657	14,751	10,557	10,557	11,148
01-172-6035 Medicare	3,583	3,662	3,450	2,469	2,469	2,607
01-172-6040 Worker's Comp. Ins.	366	322	196	183	183	194
01-172-6050 Medical	51,887	49,811	40,932	29,379	29,379	38,550
01-172-6051 Life	553	587	498	446	446	472
01-172-6052 Disability	643	680	497	512	512	541
01-172-6053 Dental	1,764	1,651	1,228	1,101	1,101	1,101
01-172-6054 Vision	342	342	254	228	228	228
01-172-6055 Short-Term Disability	108	108	76	54	54	54
01-172-6060 ICMA 401A . General Govern	15,028	15,829	9,908	11,559	11,559	12,225
01-172-6141 ICMA 457 Match 2%	-	-	5,059	-	-	-
01-172-6142 Retirement Health Savings	1,200	1,500	-	-	-	-
01-172-6143 Service Awards	600	-	-	-	-	-
01-172-6160 Unemployment Insurance	101	105	136	56	56	56
01-172-7110 Supplies Office	3,629	3,739	1,703	3,500	3,500	3,500
01-172-7111 Boards & Commissions - Supplies & Materials	-	-	-	1,000	1,000	1,000
01-172-7112 Printer Supplies	-	565	778	1,000	1,000	-
01-172-7115 Non-capital Equipment	3,288	-	320	500	500	500
01-172-7280 Books Magazines Subscripti	-	-	-	60	60	60
01-172-7285 Dues & Memberships	505	320	771	650	650	650
01-172-7350 Hardware Periphery	-	197	9,166	1,000	1,000	1,000
01-172-7360 Software Maintenance & Licensing	-	-	-	1,500	1,500	-
01-172-7413 Filing & Recording	130	614	750	1,500	1,500	1,500
01-172-7420 Business Meetings	374	383	42	-	-	-
01-172-7430 Professional/Consulting Sv	10,286	9,400	9,828	54,000	54,000	54,000
01-172-7450 Learning & Education	1,862	1,682	581	3,500	3,500	3,500
01-172-7490 Advertising/Legal Notices	462	233	212	600	600	600
01-172-7540 Copier Lease - Non Lewan	1,520	1,049	267	1,000	1,000	-
Total City Clerk - Clerk Expenditures	364,885	368,878	327,176	296,631	296,631	313,300



Municipal Court Budget Summary

Did You Know?

New court technology allows defendants to participate in hearings via phone and video, accept plea offers online, and submit documentation to the court during the pandemic.

Municipal Court

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, All Health, and interpreter service
- **Court Security:** Security staff and video surveillance

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

By protecting and promoting a safe community where all residents and visitors feel welcome and secure in their surroundings and as they navigate through and within the City, the Municipal Court honors Littleton's history of being a hometown community that treats everyone with respect.

Service Delivery Improvements for 2022

Provide video and phone court options for court appearances. Notify all defendants prior to all hearings.

Performance Summary

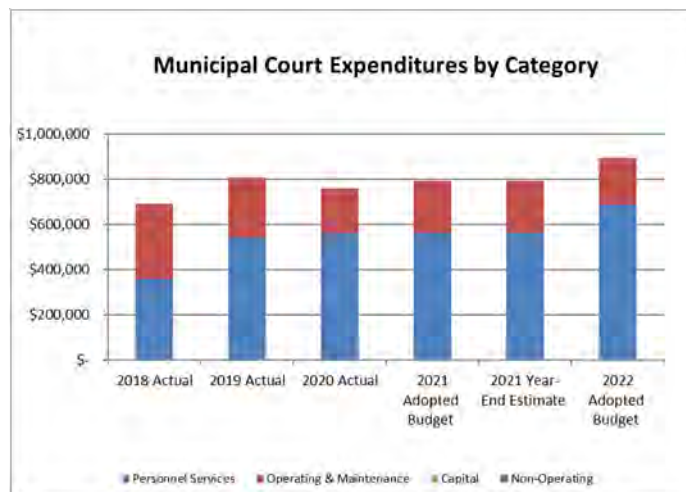
Performance Measures for Major Programs

Program	What We Measure and Why	2020 Actual	2021 Anticipated	2022 Goal
Judicial Hearings	Measure: Case Disposition Rate (Ratio of New Cases to Closed Cases) Reason: Effective Caseload Management	116%	100%	100%
Judicial Services	Measure: Restitution Disbursement (Percent of collected restitutions distributed to victims) Reason: Enforcement of court orders requiring payment of legal financial obligations	100%	100%	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		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Municipal Court Expenditures							
01-173-6010	Salary . Regular	269,391	417,721	442,056	440,831	440,831	534,130
01-173-6020	Salary . Overtime	508	16,695	1,509	500	500	500
01-173-6030	Social Security	16,657	26,545	28,762	27,484	27,484	33,273
01-173-6035	Medicare	3,896	6,208	6,727	6,399	6,399	7,752
01-173-6040	Worker's Comp. Ins.	698	3,024	2,817	3,174	3,174	3,360
01-173-6050	Medical	44,338	41,401	48,339	51,817	51,817	65,490
01-173-6051	Life	598	699	993	1,001	1,001	1,247
01-173-6052	Disability	792	926	1,030	1,150	1,150	1,431
01-173-6053	Dental	2,705	2,552	2,345	2,202	2,202	3,303
01-173-6054	Vision	524	528	485	456	456	684
01-173-6055	Short-Term Disability	162	154	165	162	162	189
01-173-6060	ICMA 401A . General Govern	14,125	19,286	20,100	23,206	23,206	32,318
01-173-6140	ICMA . Deferred Comp	1,798	1,959	1,994	1,966	1,966	2,028
01-173-6141	ICMA 457 Match 2%	1,932	2,875	1,067	-	-	-
01-173-6142	Retirement Health Savings	1,600	2,100	-	-	-	-
01-173-6143	Service Awards	-	-	100	-	-	-
01-173-6160	Unemployment Insurance	151	232	218	196	196	224
01-173-7110	Supplies Office	17,780	8,835	3,831	7,000	7,000	3,500
01-173-7112	Printer Supplies	-	804	1,243	500	500	-
01-173-7115	Non-Capital Equipment	-	6,760	-	-	-	-
01-173-7280	Books Magazines Subscripti	1,018	259	-	-	-	300
01-173-7285	Dues & Memberships	(345)	415	22	680	680	1,000
01-173-7350	Hardware Periphery	990	1,496	-	1,000	1,000	1,000
01-173-7360	Software Maintenance & Licensing	58,479	10,187	54,455	56,620	56,620	-
01-173-7410	Collection Fees	2,901	10,235	(102)	-	-	-
01-173-7419	Bank Fees	60	125	96	-	-	-
01-173-7420	Business Meetings	604	1,042	896	600	600	1,000
01-173-7430	Professional/Consulting Sv	71,323	68,410	-	-	-	-
01-173-7430	1243 Bailiff/Security	61,288	67,266	87,244	135,980	135,980	154,100
01-173-7433	Judicial Service Contract	98,521	31,290	9,826	20,000	20,000	32,250
01-173-7434	Defense Counsel First Appearance	5,600	37,425	32,225	-	-	-
01-173-7443	Special Legal Services	6,899	5,523	4,480	5,000	5,000	5,000
01-173-7450	Learning & Education	280	7,182	2,139	2,950	2,950	8,400
01-173-7461	Jury Fees	324	576	284	400	400	400
01-173-7540	Copier Lease - Non Lewan	4,766	4,561	-	-	-	-
01-173-7541	Copier Lease - Lewan	-	627	3,048	2,510	2,510	-
Total Municipal Court Expenditures		690,360	805,923	758,394	793,784	793,784	892,879



Police Budget Summary

Did You Know?

The Littleton Police Department partners with Littleton Public Schools to provide full-time School Resource Officers in every middle and high school in the city.

Police

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 Envision Littleton the City's 20-year plan?

By continually striving to provide quality professional law enforcement services, the Littleton Police Department provides the best police services available while promoting transparency and inclusion for all community members.

Service Delivery Improvements for 2022

- Build community trust and increase transparency through implementation of a Public Information Program.
- Development and implementation of a Body-Worn Camera program for uniformed personnel.
- Enhance department and city's ability to conduct emergency management operations for short and long-term events.

Performance Summary

Performance Measures for Major Programs

Program	What we Measure and Why	2020 Actual	2021 YTD	2022 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 "catching criminals, preventing crimes and comforting victims."	66%	66.7%	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	3:36	3:30
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.	40 of 42	40 of 42	42 of 42

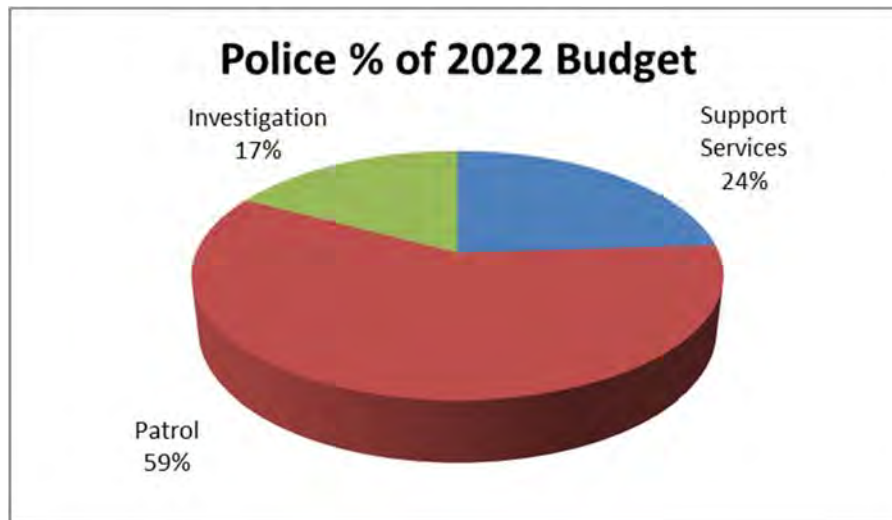
¹ Police Investigations will exceed the national average of 48.1% (2017) in case closure rates for Violent Crime (homicide, rape, robbery, aggravated assault) investigations.

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

Police Budget Summary Overview

Division Budget Summary Overview

Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Police Support Services	3,019,977	3,079,519	2,880,692	3,431,220	3,495,716	3,677,285
Police Patrol	7,711,041	8,095,530	7,934,752	9,061,541	9,061,541	9,025,286
Police Investigation	2,296,028	2,359,860	2,449,368	2,620,829	2,620,829	2,633,302
<i>Total Expenditures - Police</i>	<i>13,027,046</i>	<i>13,534,909</i>	<i>13,264,812</i>	<i>15,113,590</i>	<i>15,178,086</i>	<i>15,335,873</i>

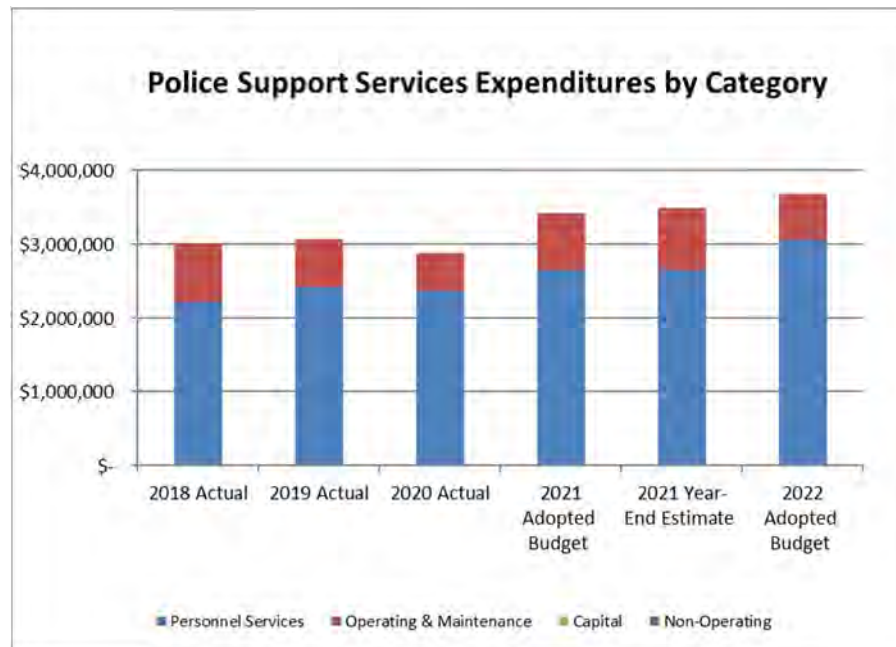


Police – Support Services

Expenditures by Line Item

Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Police - Support Services Expenditures							
01-201-6010	Salary . Regular	1,510,048	1,665,127	1,629,486	1,804,843	1,804,843	2,079,637
01-201-6015	Field Training Officer Pay	7,507	10,453	10,317	7,210	7,210	7,245
01-201-6020	Salary . Overtime	86,524	68,172	79,433	86,738	86,738	96,876
01-201-6021	Extra Duty Overtime Pay	13,497	9,306	1,528	8,320	8,320	8,376
01-201-6022	Special Events Overtime	90	2,841	109	1,350	1,350	-
01-201-6030	Social Security	74,823	81,829	82,430	92,037	92,037	100,225
01-201-6035	Medicare	23,310	25,405	25,862	27,673	27,673	31,786
01-201-6040	Worker's Comp. Ins.	16,926	16,098	16,062	18,855	18,855	21,749
01-201-6050	Medical	244,982	258,324	255,271	310,608	310,608	381,369
01-201-6051	Life	3,371	3,729	4,482	4,845	4,845	5,607
01-201-6052	Disability	10,429	11,939	12,634	13,483	13,483	18,240
01-201-6053	Dental	12,265	11,559	11,956	12,797	12,797	15,137
01-201-6054	Vision	2,386	2,391	2,473	2,651	2,651	3,135
01-201-6055	Short-Term Disability	591	605	622	656	656	744
01-201-6060	ICMA 401A . General Govern	69,747	81,307	72,031	141,858	141,858	176,282
01-201-6061	ICMA 401A . Police	32,990	11,099	9,624	-	-	-
01-201-6100	Uniform Cleaning Allowance	30,713	47,037	48,560	48,606	48,606	48,606
01-201-6140	ICMA Deferred Comp	1,948	2,032	2,132	3,043	3,043	1,883
01-201-6141	ICMA 457 Match 2%	16,380	14,384	6,250	-	-	-
01-201-6142	Retirement Health Savings	7,960	10,300	-	-	-	-
01-201-6143	Service Awards	1,000	600	500	-	-	-
01-201-6150	Uniforms	42,475	57,000	62,600	65,300	65,300	65,300
01-201-6160	Unemployment Insurance	662	723	681	707	707	798
01-201-6190	Police Retirement - FPPA	6,431	36,087	38,489	-	-	-
01-201-7110	Supplies Office	17,187	10,767	8,482	6,000	6,500	6,000
01-201-7112	Printer Supplies	-	2,014	6,314	7,500	7,500	-
01-201-7115	Non-Capital Equipment	8,416	18,904	-	5,000	5,000	5,000
01-201-7280	Books Magazines Subscripti	5,342	5,138	7,243	4,000	6,500	5,000
01-201-7285	Dues & Memberships	5,264	4,743	5,183	5,000	5,000	5,000
01-201-7300	Supplies Other Special	103,367	106,612	91,738	100,000	174,896	120,000
01-201-7350	Hardware Periphery	-	177	-	-	-	-
01-201-7360	Software Maintenance & Licensing	196,284	104,666	100,327	190,000	190,000	-
01-201-7420	Business Meetings	1,944	2,961	5,486	2,000	3,600	3,500
01-201-7430	Professional/Consulting Sv	177,126	168,527	109,359	246,140	246,640	246,140
01-201-7433	Humane Services Contract	62,000	63,000	63,000	63,000	63,000	66,150
01-201-7442	Personnel Recruitment	21,218	17,221	6,714	8,000	20,000	20,000
01-201-7446	Uniforms	81,418	39,367	36,696	35,000	35,000	35,000
01-201-7450	Learning & Education	103,481	88,692	34,767	75,000	40,000	75,000
01-201-7451	Duty Travel	-	-	-	5,000	5,000	5,000
01-201-7470	Telecommunications	-	90	-	-	-	-
01-201-7510	Rentals	-	-	-	5,000	5,000	5,000
01-201-7540	Copier Lease - Non Lewan	8,712	12,688	13,039	13,000	13,000	-
01-201-7560	Radio Maintenance	5,610	5,325	18,790	7,500	15,000	15,000
01-201-7570	Other Equipment Maint.	5,557	280	21	2,500	2,500	2,500
Total Police - Support Services Expenditures		3,019,977	3,079,519	2,880,692	3,431,220	3,495,716	3,677,285

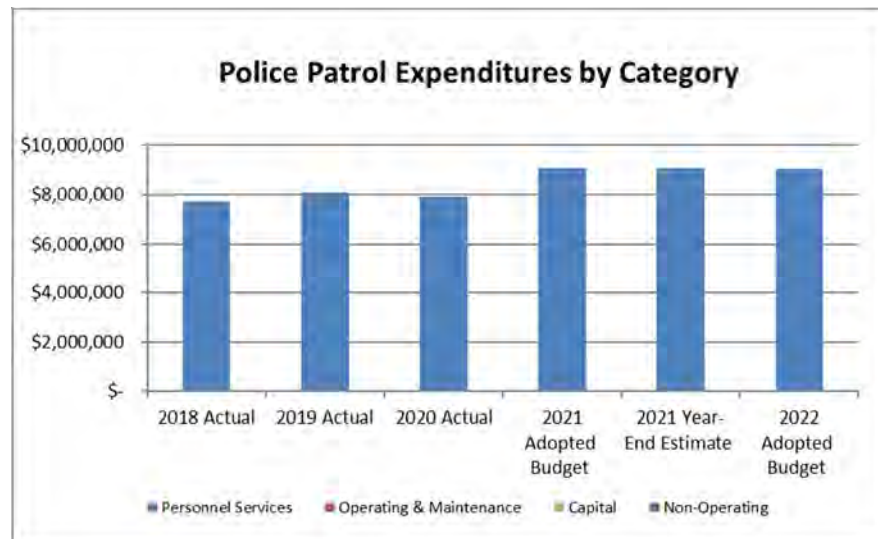
Police – Support Services (Continued)



Police – Patrol

Expenditures by Line Item

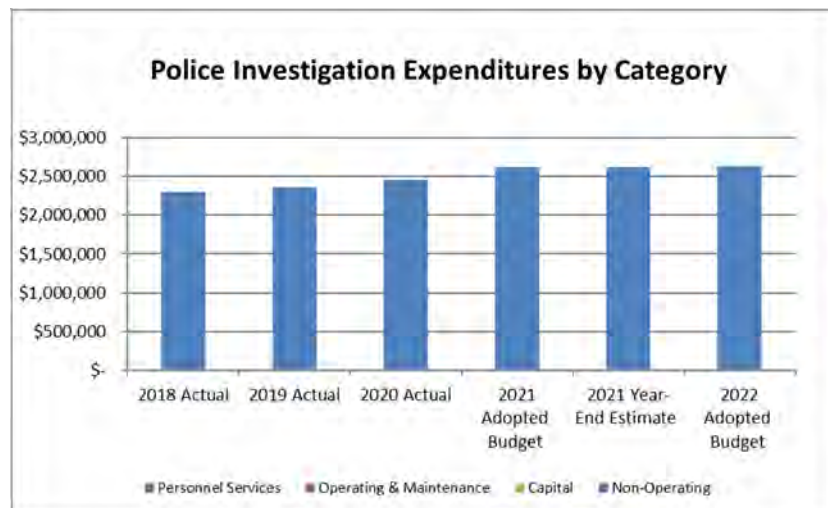
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-203-6010	Salary . Regular	5,340,199	5,690,934	5,590,577	6,414,664	6,414,664	6,381,815
01-203-6015	Field Training Officer Pay	24,901	20,998	5,483	15,450	15,450	15,525
01-203-6020	Salary . Overtime	305,868	211,810	240,582	236,966	236,966	251,778
01-203-6021	Extra Duty Overtime	108,383	128,623	65,577	136,240	136,240	136,240
01-203-6022	Special Events Overtime	10,461	43,022	2,650	50,000	50,000	50,000
01-203-6025	Court Time Allowance	20,049	20,141	10,925	21,630	21,630	21,735
01-203-6030	Social Security	19,578	8,338	11,424	6,958	6,958	7,138
01-203-6035	Medicare	84,287	89,395	95,693	97,703	97,703	98,141
01-203-6040	Worker's Comp. Ins.	193,166	179,094	192,456	199,025	199,025	202,318
01-203-6050	Medical	803,570	826,052	887,079	959,777	959,777	928,274
01-203-6051	Life	11,990	12,791	16,150	16,611	16,611	16,894
01-203-6052	Disability	124,128	144,763	156,292	173,604	173,604	173,474
01-203-6053	Dental	38,232	35,264	35,720	34,676	34,676	35,227
01-203-6054	Vision	7,045	6,929	7,143	6,954	6,954	7,296
01-203-6055	Short-Term Disability	1,768	1,756	1,814	1,758	1,758	1,731
01-203-6060	ICMA 401A . General Govern	7,143	5,697	6,472	-	-	-
01-203-6061	ICMA 401A . Police	448,434	241,557	207,292	687,677	687,677	695,880
01-203-6130	Educational Benefits	507	5,228	750	-	-	-
01-203-6141	ICMA 457 Match 2%	72,299	36,719	14,072	-	-	-
01-203-6142	Retirement Health Savings	25,500	32,500	-	-	-	-
01-203-6143	Service Awards	900	3,000	600	-	-	-
01-203-6150	Uniforms	-	-	-	-	-	-
01-203-6160	Unemployment Insurance	1,742	1,825	1,798	1,848	1,848	1,820
01-203-6190	Police Retirement - FPPA	60,890	349,094	384,203	-	-	-
Total Police - Patrol Expenditures		7,711,041	8,095,530	7,934,752	9,061,541	9,061,541	9,025,286



Police – Investigations

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Police - Investigation Expenditures						
01-204-6010 Salary . Regular	1,587,069	1,668,937	1,714,046	1,832,042	1,832,042	1,826,420
01-204-6015 Field Training Officer Pay	-	-	-	1,030	1,030	1,035
01-204-6020 Salary . Overtime	85,867	79,352	101,919	88,028	88,028	88,028
01-204-6021 Extra Duty Overtime	15,474	15,171	12,687	5,920	5,920	5,920
01-204-6022 Special Events Overtime	4,951	12,529	2,508	10,000	10,000	10,000
01-204-6025 Court Time Allowance	2,095	1,312	351	2,575	2,575	2,588
01-204-6030 Social Security	12,310	13,001	16,989	17,429	17,429	18,369
01-204-6035 Medicare	24,659	26,086	27,969	28,124	28,124	28,043
01-204-6040 Worker's Comp. Ins.	55,645	51,848	54,972	55,846	55,846	55,319
01-204-6050 Medical	270,650	240,856	270,209	308,841	308,841	318,999
01-204-6051 Life	3,645	3,744	4,684	4,887	4,887	4,866
01-204-6052 Disability	37,322	38,142	41,750	46,990	46,990	54,062
01-204-6053 Dental	9,337	9,188	9,762	9,908	9,908	9,357
01-204-6054 Vision	1,805	1,901	2,020	2,052	2,052	1,938
01-204-6055 Short-Term Disability	456	450	481	487	487	460
01-204-6060 ICMA 401A . General Govern	12,878	13,662	15,497	-	-	-
01-204-6061 ICMA 401A . Police	114,412	19,148	22,701	206,166	206,166	207,422
01-204-6130 Educational Benefits	-	2,678	-	-	-	-
01-204-6141 ICMA 457 Match 2%	22,250	6,535	3,152	-	-	-
01-204-6142 Retirement Health Savings	6,300	8,200	-	-	-	-
01-204-6143 Service Awards	600	400	400	-	-	-
01-204-6150 Uniforms	-	-	-	-	-	-
01-204-6160 Unemployment Insurance	425	445	483	504	504	476
01-204-6190 Police Retirement - FPPA	27,879	146,275	146,791	-	-	-
Total Police - Investigation Expenditures	2,296,028	2,359,860	2,449,368	2,620,829	2,620,829	2,633,302



Fire Budget Summary

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 were included in the South Metro Fire Rescue Authority and fire services were paid through a property tax mill levy to South Metro Fire Rescue Authority.

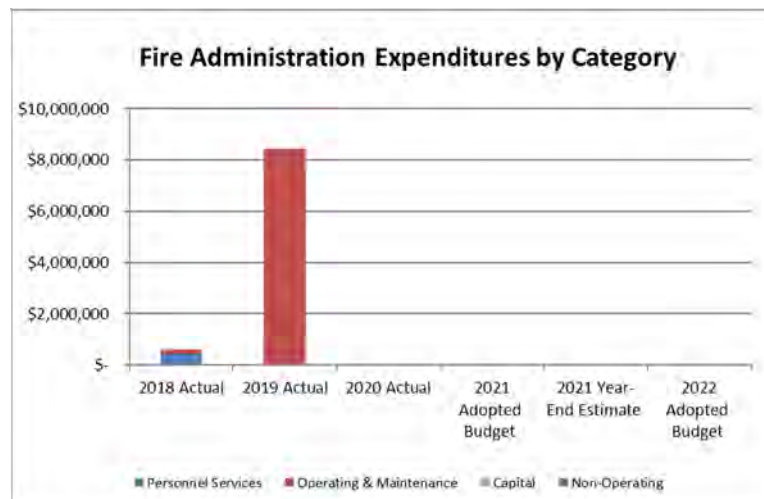
Division Budget Summary Overview

Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Fire Administration	608,215	8,430,173	5,103	-	-	-
Fire Emergency Services	17,948,145	2,718	-	-	-	-
Fire Support Services	1,958,013	38,700	-	-	-	-
Fire Dispatch	293,703	-	-	-	-	-
Fire Training	553,405	-	-	-	-	-
Fire Prevention (prev. Permit and Plan Review)	978,991	-	-	-	-	-
Fire Emergency Planning	105,651	-	-	-	-	-
Total Expenditures - Fire	22,446,123	8,471,591	5,103	-	-	-

Fire - Administration

Expenditures by Line Item

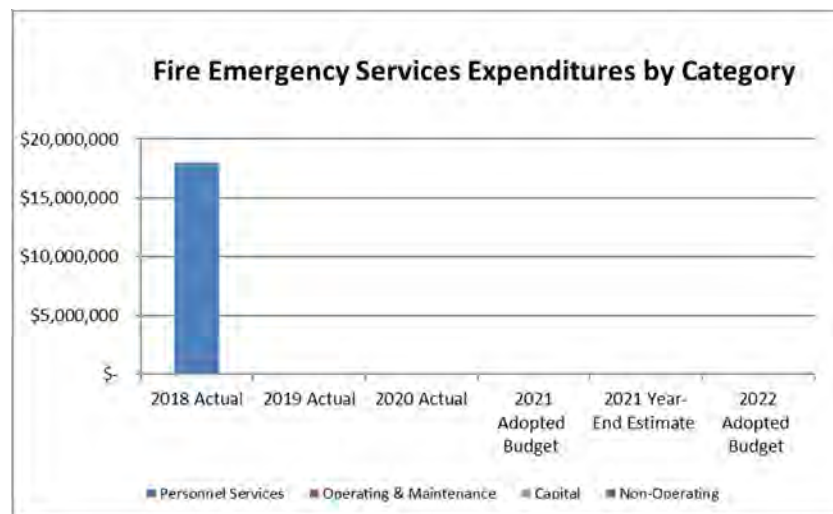
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Fire - Administration							
01-220-6010	Salary . Regular	339,330	-	-	-	-	-
01-220-6020	Salary . Overtime	384	-	-	-	-	-
01-220-6030	Social Security	11,024	-	-	-	-	-
01-220-6035	Medicare	5,107	-	-	-	-	-
01-220-6040	Worker's Comp. Ins.	4,343	-	-	-	-	-
01-220-6050	Medical	41,864	-	-	-	-	-
01-220-6051	Life	660	-	-	-	-	-
01-220-6052	Disability	4,158	-	-	-	-	-
01-220-6053	Dental	2,540	-	-	-	-	-
01-220-6054	Vision	495	-	-	-	-	-
01-220-6055	Short-Term Disability	116	-	-	-	-	-
01-220-6060	ICMA 401A . General Govern	11,214	-	-	-	-	-
01-220-6100	Uniform Cleaning Allowance	540	-	-	-	-	-
01-220-6141	ICMA 457 Match 2%	4,621	-	-	-	-	-
01-220-6142	Retirement Health Savings	2,075	-	-	-	-	-
01-220-6160	Unemployment Insurance	155	-	-	-	-	-
01-220-6190	Fire Retirement	11,259	-	-	-	-	-
01-220-7110	Supplies Office	6,024	-	-	-	-	-
01-220-7115	Non Capital Equipment	47	-	-	-	-	-
01-220-7280	Books Magazines Subscripti	416	-	-	-	-	-
01-220-7285	Dues & Memberships	349	-	-	-	-	-
01-220-7300	Supplies Other Special	3,600	88,118	5,103	-	-	-
01-220-7360	Software Maintenance & Licensing	-	1,695	-	-	-	-
01-220-7420	Business Meetings	3,108	-	-	-	-	-
01-220-7430	Professional/Consulting Sv	29,608	31,581	-	-	-	-
01-220-7430	SMFRA Fire Services Contract	-	8,308,779	-	-	-	-
01-220-7446	Uniforms	739	-	-	-	-	-
01-220-7450	Learning & Education	2,923	-	-	-	-	-
01-220-7510	Rentals	73,306	-	-	-	-	-
01-220-7540	Copier Lease - Non Lewan	2,288	-	-	-	-	-
01-220-7570	Other Equipment Maint.	401	-	-	-	-	-
01-220-7580	Bldg & Property M & R	522	-	-	-	-	-
01-220-7610	Property & Liability Insur	45,000	-	-	-	-	-
Total Fire - Administration Expenditures		608,215	8,430,173	5,103	-	-	-



Fire – Emergency Services

Expenditures by Line Item

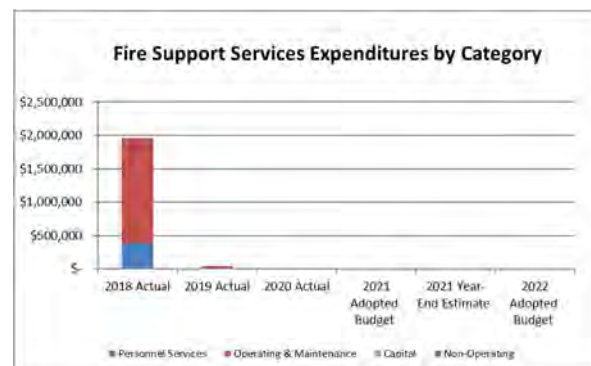
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Fire - Emergency Services Expenditures						
01-221-6010 Salary . Regular	12,490,596	-	-	-	-	-
01-221-6020 Salary . Overtime	1,488,868	-	-	-	-	-
01-221-6030 Social Security	618	-	-	-	-	-
01-221-6035 Medicare	203,956	-	-	-	-	-
01-221-6040 Worker's Comp. Ins.	482,373	-	-	-	-	-
01-221-6050 Medical	1,547,122	-	-	-	-	-
01-221-6051 Life	26,478	-	-	-	-	-
01-221-6052 Disability	265,476	-	-	-	-	-
01-221-6053 Dental	71,200	-	-	-	-	-
01-221-6054 Vision	13,873	-	-	-	-	-
01-221-6055 Short-Term Disability	3,411	-	-	-	-	-
01-221-6060 ICMA 401A . General Govern	148	-	-	-	-	-
01-221-6100 Uniform Cleaning Allowance	34,322	-	-	-	-	-
01-221-6130 Educational Benefits	15,047	-	-	-	-	-
01-221-6141 ICMA 457 Match 2%	212,970	-	-	-	-	-
01-221-6142 Retirement Health Savings	47,697	-	-	-	-	-
01-221-6143 Service Awards	8,358	-	-	-	-	-
01-221-6160 Unemployment Insurance	4,439	-	-	-	-	-
01-221-6190 Fire Retirement	999,936	-	-	-	-	-
01-221-7285 Dues & Memberships	2,140	-	-	-	-	-
01-221-7300 Supplies Other Special	21,588	-	-	-	-	-
01-221-7420 Business Meetings	59	-	-	-	-	-
01-221-7430 Professional and Consulting	4,755	-	-	-	-	-
01-221-7439 Contr to Arap Co Hazmat Bo	2,716	2,718	-	-	-	-
Total Fire - Emergency Services Expenditures	17,948,145	2,718	-	-	-	-



Fire – Support Services

Expenditures by Line Item

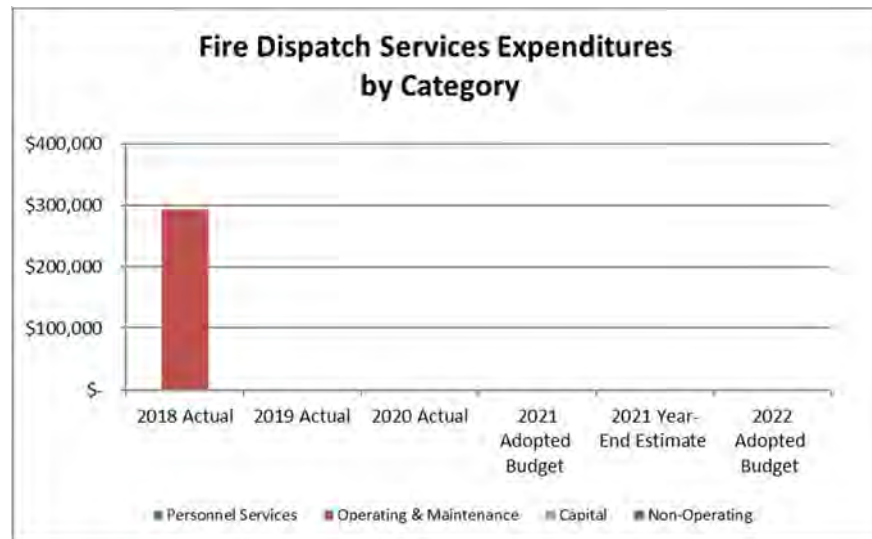
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Fire - Support Services Expenditures							
01-222-6010	Salary . Regular	296,855	-	-	-	-	-
01-222-6020	Salary . Overtime	2,154	-	-	-	-	-
01-222-6035	Medicare	4,459	-	-	-	-	-
01-222-6040	Worker's Comp. Ins.	9,636	-	-	-	-	-
01-222-6050	Medical	32,669	-	-	-	-	-
01-222-6051	Life	606	-	-	-	-	-
01-222-6052	Disability	402	-	-	-	-	-
01-222-6053	Dental	1,176	-	-	-	-	-
01-222-6054	Vision	228	-	-	-	-	-
01-222-6055	Short-Term Disability	54	-	-	-	-	-
01-222-6100	Uniform Cleaning Allowance	540	-	-	-	-	-
01-222-6141	ICMA 457 Match 2%	5,461	-	-	-	-	-
01-222-6142	Retirement Health Savings	1,000	-	-	-	-	-
01-222-6143	Service Awards	500	-	-	-	-	-
01-222-6160	Unemployment Insurance	95	-	-	-	-	-
01-222-6190	Fire Retirement	26,962	-	-	-	-	-
01-222-7120	Supplies Janitorial	6,406	-	-	-	-	-
01-222-7130	Chemicals	7,752	-	-	-	-	-
01-222-7220	Supplies Bldg Materials	7,543	-	-	-	-	-
01-222-7270	Small Tools	30,329	-	-	-	-	-
01-222-7285	Dues & Memberships	5,350	-	-	-	-	-
01-222-7290	Station Supplies	13,154	-	-	-	-	-
01-222-7300	Supplies Other Special	47,781	-	-	-	-	-
01-222-7350	Hardware Periphery	491	-	-	-	-	-
01-222-7360	Software Maintenance & Licensing	76,804	-	-	-	-	-
01-222-7420	Business Meetings	10,482	-	-	-	-	-
01-222-7446	Uniforms	79,652	-	-	-	-	-
01-222-7447	Personal Protective Equipment	231,719	-	-	-	-	-
01-222-7450	Learning & Education	186	-	-	-	-	-
01-222-7470	Telecommunications	172,542	-	-	-	-	-
01-222-7520	Electricity & Gas	103,215	-	-	-	-	-
01-222-7525	Water & Sewer Charges	27,065	-	-	-	-	-
01-222-7540	Copier Lease - Non Lewan	3,728	-	-	-	-	-
01-222-7551	Vehicle Maintenance	381,134	-	-	-	-	-
01-222-7553	Vehicle Fuel	120,008	-	-	-	-	-
01-222-7554	Vehicle Extraordinary Charges	21,154	-	-	-	-	-
01-222-7555	Vehicle Insurance	75,000	-	-	-	-	-
01-222-7560	Radio Maintenance	6,074	-	-	-	-	-
01-222-7570	Other Equipment Maint.	51,018	-	-	-	-	-
01-222-7580	Bldg & Property M & R	96,631	38,700	-	-	-	-
Total Fire - Support Services Expenditures		1,958,013	38,700	-	-	-	-



Fire – Dispatch Services

Expenditures by Line Item

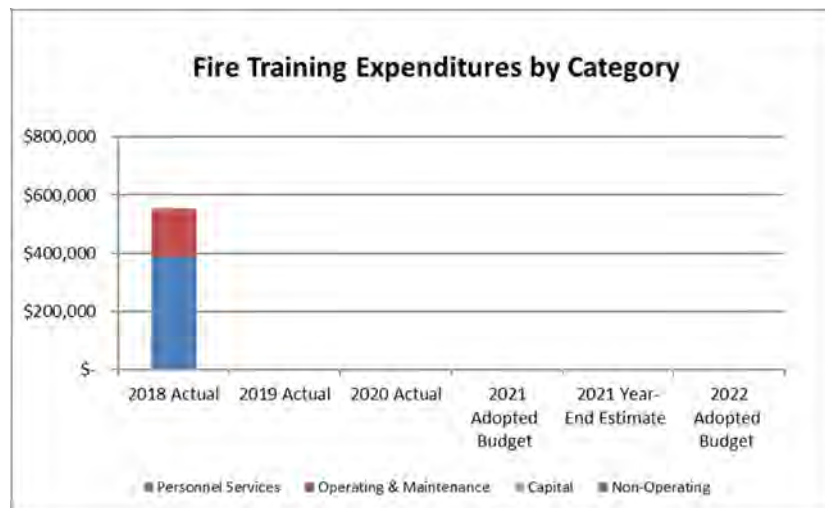
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Fire - Dispatch						
01-223-7430 SMFRA Dispatch Contract	293,703	-	-	-	-	-
<i>Total Fire - Dispatch Expenditures</i>	<i>293,703</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>



Fire – Training

Expenditures by Line Item

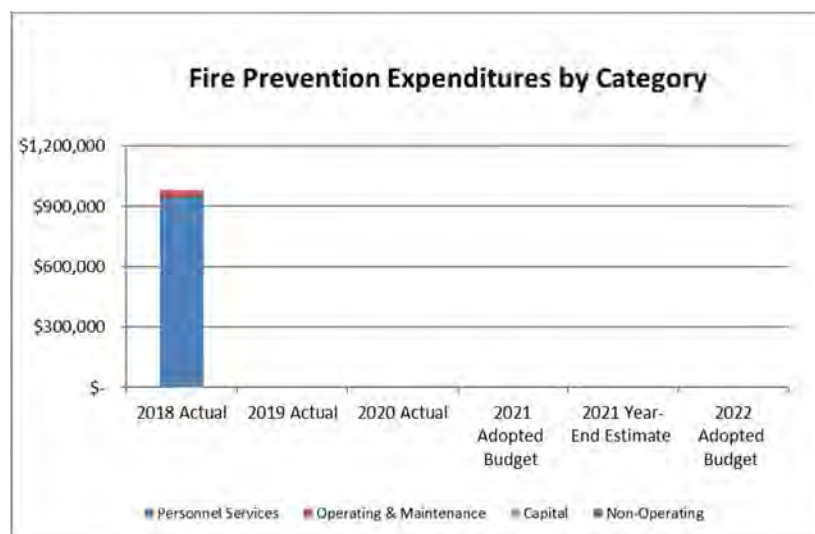
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Fire - Training Expenditures						
01-226-6010 Salary . Regular	247,134	-	-	-	-	-
01-226-6020 Salary . Overtime	83,171	-	-	-	-	-
01-226-6035 Medicare	2,631	-	-	-	-	-
01-226-6040 Worker's Comp. Ins.	9,011	-	-	-	-	-
01-226-6050 Medical	28,595	-	-	-	-	-
01-226-6051 Life	468	-	-	-	-	-
01-226-6052 Disability	2,704	-	-	-	-	-
01-226-6053 Dental	1,058	-	-	-	-	-
01-226-6054 Vision	206	-	-	-	-	-
01-226-6055 Short-Term Disability	49	-	-	-	-	-
01-226-6100 Uniform Cleaning Allowance	698	-	-	-	-	-
01-226-6141 ICMA 457 Match 2%	4,116	-	-	-	-	-
01-226-6142 Retirement Health Savings	1,000	-	-	-	-	-
01-226-6143 Service Awards	-	-	-	-	-	-
01-226-6160 Unemployment Insurance	105	-	-	-	-	-
01-226-6190 Fire Retirement	6,852	-	-	-	-	-
01-226-7110 Office Supplies	-	-	-	-	-	-
01-226-7115 Non-Capital Equipment	87	-	-	-	-	-
01-226-7280 Books Magazines Subscripti	7,336	-	-	-	-	-
01-226-7285 Dues & Memberships	4,686	-	-	-	-	-
01-226-7420 Business Meetings	-	-	-	-	-	-
01-226-7430 Professional/Consulting Sv	29,172	-	-	-	-	-
01-226-7439 Contr to Joint Fire Trng C	33,300	-	-	-	-	-
01-226-7440 Phys Exams Other	-	-	-	-	-	-
01-226-7450 Learning & Education	91,026	-	-	-	-	-
Total Fire - Training Expenditures	553,405	-	-	-	-	-



Fire – Prevention (previously Permit and Plan Review)

Expenditures by Line Item

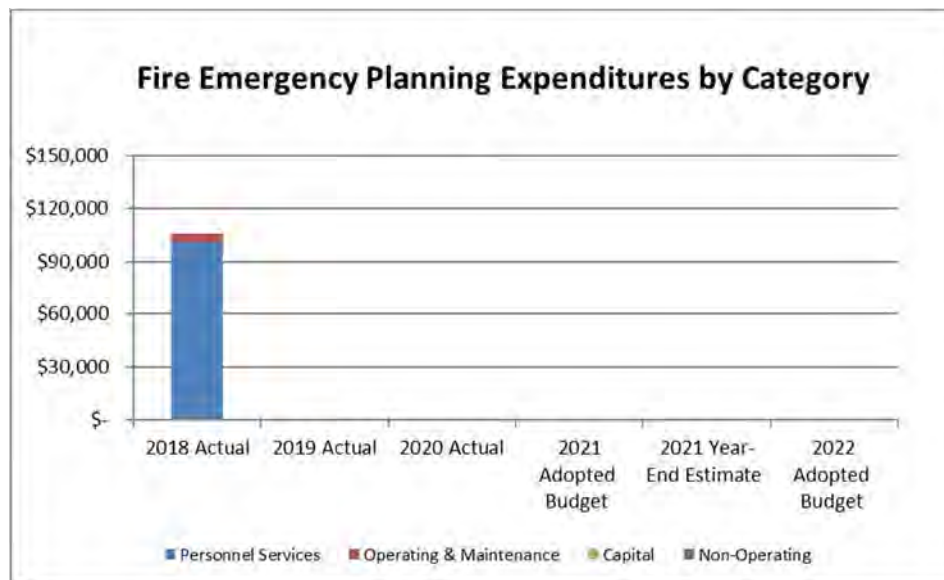
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Fire - Prevention/Education Expenditures							
01-228-6010	Salary . Regular	696,963	-	-	-	-	-
01-228-6020	Salary. Overtime	45,069	-	-	-	-	-
01-228-6030	Social Security	7,483	-	-	-	-	-
01-228-6035	Medicare	10,929	-	-	-	-	-
01-228-6040	Workers Comp	21,372	-	-	-	-	-
01-228-6050	Medical	75,420	-	-	-	-	-
01-228-6051	Life	1,364	-	-	-	-	-
01-228-6052	Disability	11,838	-	-	-	-	-
01-228-6053	Dental	2,846	-	-	-	-	-
01-228-6054	Vision	552	-	-	-	-	-
01-228-6055	Short-Term Disability	184	-	-	-	-	-
01-228-6100	Uniform Cleaning Allowance	1,783	-	-	-	-	-
01-228-6140	ICMA . Deferred Comp	2,077	-	-	-	-	-
01-228-6141	ICMA 457 Match 2%	15,264	-	-	-	-	-
01-228-6142	Retirement Health Savings	2,300	-	-	-	-	-
01-228-6143	Service Awards	1,500	-	-	-	-	-
01-228-6150	Uniforms	54	-	-	-	-	-
01-228-6160	Unemployment Ins	313	-	-	-	-	-
01-228-6190	Fire Retirement	48,567	-	-	-	-	-
01-228-7110	Office Supplies	5,465	-	-	-	-	-
01-228-7115	Non/Capital Equipment	287	-	-	-	-	-
01-228-7280	Books, Magazines, Subscriptions	1,268	-	-	-	-	-
01-228-7285	Dues & Memberships	1,894	-	-	-	-	-
01-228-7300	Supplies Other Special	5,197	-	-	-	-	-
01-228-7419	Bank Fees	4,415	-	-	-	-	-
01-228-7420	Business Meetings	283	-	-	-	-	-
01-228-7450	Learning & Education	10,194	-	-	-	-	-
01-228-7461	Education Programs	2,099	-	-	-	-	-
01-228-7470	Telecommunications	2,000	-	-	-	-	-
01-228-7570	Other Equipment Maint.	12	-	-	-	-	-
Total Fire - Prevention/Education Expenditures		978,991	-	-	-	-	-



Fire – Emergency Planning

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Fire - Emergency Planning Expenditures						
01-230-6010 Salary . Regular	80,126	-	-	-	-	-
01-230-6030 Social Security	5,063	-	-	-	-	-
01-230-6035 Medicare	1,184	-	-	-	-	-
01-230-6040 Workers Comp	111	-	-	-	-	-
01-230-6050 Medical	7,391	-	-	-	-	-
01-230-6051 Life	163	-	-	-	-	-
01-230-6052 Disability	215	-	-	-	-	-
01-230-6053 Dental	588	-	-	-	-	-
01-230-6054 Vision	114	-	-	-	-	-
01-230-6055 Short-Term Disability	27	-	-	-	-	-
01-230-6060 ICMA 401A . General Government	5,424	-	-	-	-	-
01-230-6100 Uniform Cleaning Allowance	270	-	-	-	-	-
01-230-6142 Retirement Health Savings	500	-	-	-	-	-
01-230-6160 Unemployment Ins	36	-	-	-	-	-
01-230-7115 Non-Capital Expenditures	1,753	-	-	-	-	-
01-230-7300 Supplies Other Special	888	-	-	-	-	-
01-230-7420 Business Meetings	436	-	-	-	-	-
01-230-7430 Professional/Consulting Sv	1,360	-	-	-	-	-
Total Fire - Emergency Planning Expenditures	105,651	-	-	-	-	-



Public Works Budget Summary

***Did You Know?**
Public works is the combination of physical assets, management practices, policies, and personnel necessary for government to provide and sustain structures and services essential to the welfare and acceptable quality of life for its citizens.*

Public Works

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 Envision Littleton the City's 20-year plan?

As Littleton's steward of infrastructure and facilities, the Public Works Department links capital improvements, planning, and project prioritization to managing and maintaining public infrastructure and facilities that are essential to Littleton's livability, financial sustainability, and accommodation of visitors.

Service Delivery Improvements for 2022

- Enhance use of asset management systems to become more predictive and proactive in short and long-term maintenance and capital planning
- Operate with full snow fighting workforce
- Deliver over \$10 million in roadway maintenance and transportation improvement projects
- Finalize Master Plans for all service areas
- Establish funding stream for local match needs for grant funded projects
- Complete community design for Reynold's Landing and Superchi property
- Execute proactive stormwater cleaning operations to protect water quality
- Support environmental stewardship and conservation through efficient use of water resources
- Implement enhanced security measures at Littleton Center
- Complete a master plan for future improvements at the Belleview Service Center campus

Public Works Budget Summary (Continued)

Performance Summary

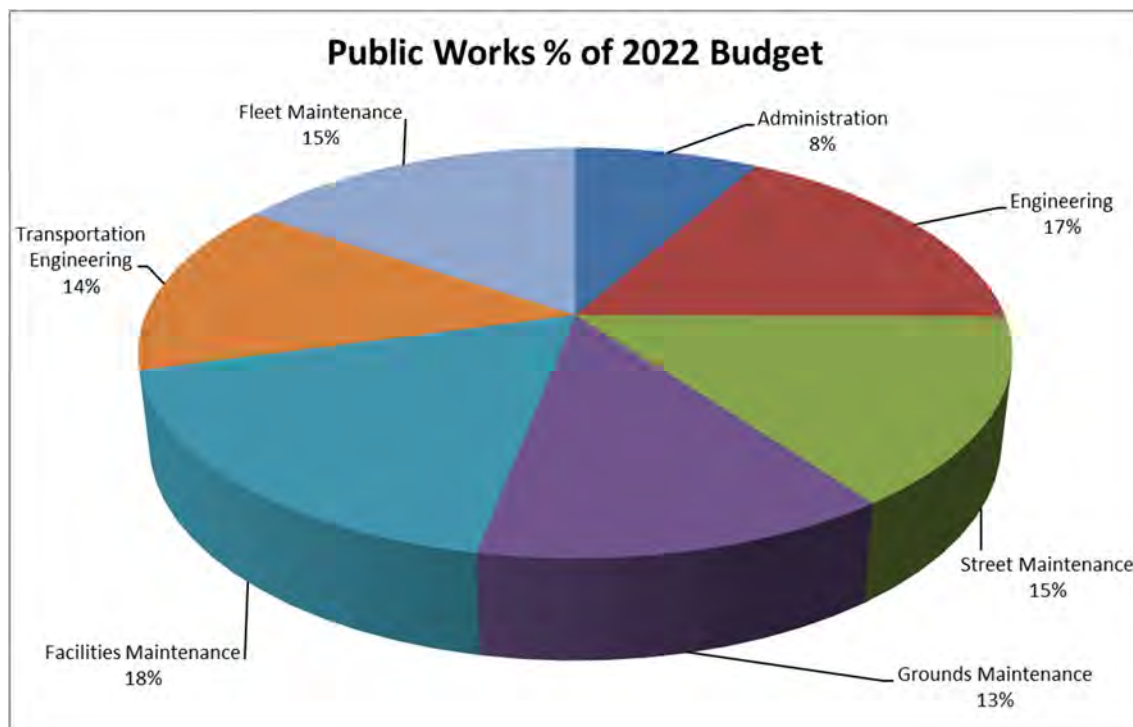
Performance Measures for Major Programs

Program	What We Measure and Why	2020	2021 Anticipated	2022 Goal
Roadway Maintenance	Measure: Surface miles receiving treatment Reason: Preserve existing infrastructure	3.4 (COVID)	16.7	35.5
Water Quality	Measure: Miles of main lines cleaned Reason: Protect water quality and the river	15	15	40
Snow Fighting	Measure: Clear all arterials to pavement within 6 hours of storm conclusion with 6" accumulation Reason: Safety and community Addtl Measure: Number of storms with more than 6" accumulation relative to total storms	100% 4/16	100% 4/15	100%
ADA Transition Plan	Measure: Complete plan/develop implementation plan Reason: Accessibility for all citizens	ADA Transition Plan (COVID)	ADA Transition Plan	ADA Transition Plan Implementation
Transportation Plan	Measure: Update/create sub plans Reason: Improve capacity & mobility	Mobility Plans	PEL Study & Connectivity Planning	Broadway Corridor Study
Facilities/Fleet Improvement	Measure: Turnaround times for vehicle & facility repairs, maintenance, capital Reason: Execution of strategic city goals for public safety and customer operations	New asset management system implementation	Report and measure performance statistics from new system	65-75%

Public Works Budget Summary Overview

Division Budget Summary Overview

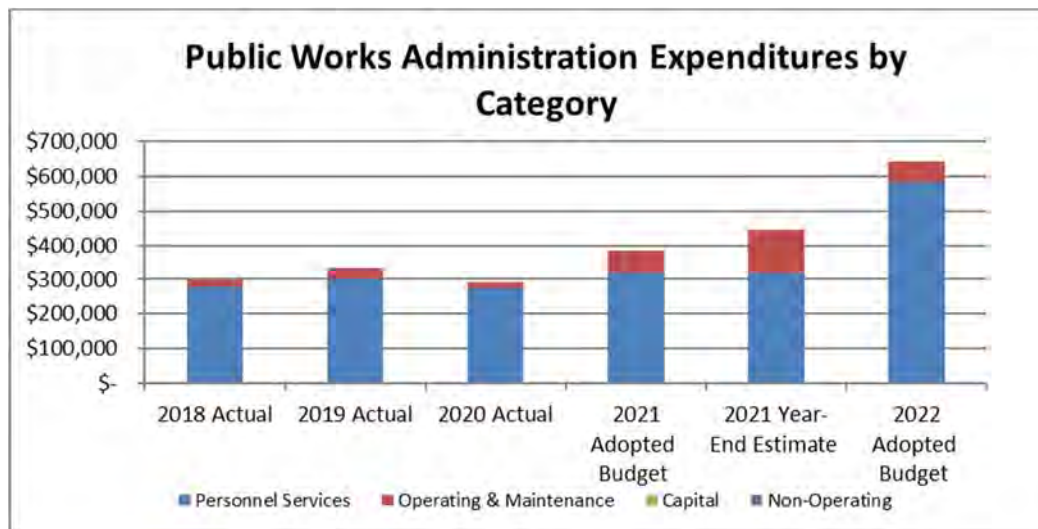
Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Public Works Administration	298,649	333,641	292,558	384,287	447,318	643,719
Public Works Engineering	842,827	849,781	1,088,480	1,208,369	1,314,848	1,341,435
Public Works Street Maintenance	1,547,685	1,532,073	922,158	1,031,617	1,026,617	1,177,614
Public Works Grounds Maintenance	962,514	1,004,867	960,653	853,174	850,246	1,028,365
Public Works Facilities Maintenance	1,118,912	1,149,996	1,233,505	1,322,678	1,562,012	1,401,902
Public Works Transportation Engineering	896,106	1,075,665	1,118,359	1,150,517	1,425,629	1,090,301
Public Works Fleet Maintenance	1,124,188	1,309,608	1,091,778	1,157,245	1,175,595	1,224,684
Total Expenditures - Public Works	6,790,880	7,255,631	6,707,491	7,107,887	7,802,265	7,908,020



Public Works - Administration

Expenditures by Line Item

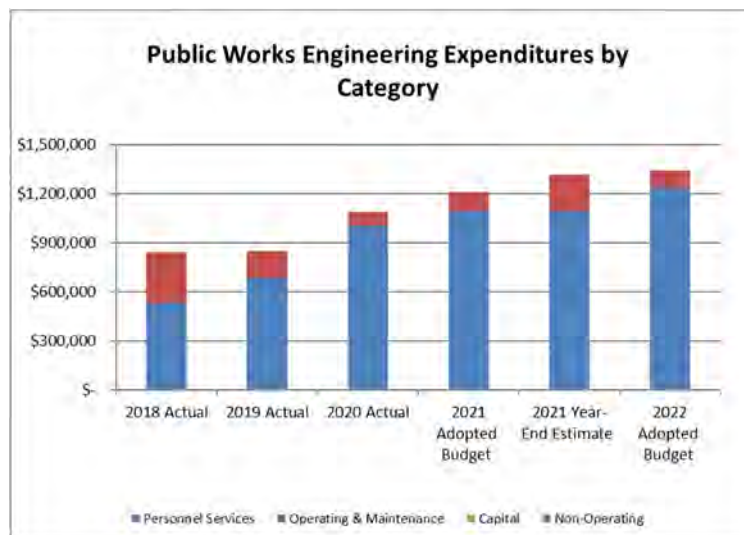
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Public Works - Administration Expenditures						
01-300-6010 Salary . Regular	219,590	234,136	221,968	250,592	250,592	462,065
01-300-6020 Salary . Overtime	2,017	12,556	7,466	5,150	5,150	5,175
01-300-6030 Social Security	12,010	12,963	11,837	12,959	12,959	23,587
01-300-6035 Medicare	3,185	3,605	3,464	3,708	3,708	6,204
01-300-6040 Worker's Comp. Ins.	2,962	3,390	3,678	3,740	3,740	7,004
01-300-6050 Medical	12,483	7,096	7,391	22,761	22,761	46,051
01-300-6051 Life	491	532	607	666	666	1,131
01-300-6052 Disability	651	705	691	765	765	1,299
01-300-6053 Dental	1,176	1,101	931	1,101	1,101	2,026
01-300-6054 Vision	228	228	193	228	228	420
01-300-6055 Short-Term Disability	54	54	48	54	54	100
01-300-6060 ICMA 401A . General Govern	14,831	16,221	14,041	17,279	17,279	29,326
01-300-6130 Educational Benefits	3,803	3,000	1,607	-	-	-
01-300-6141 ICMA 457 Match 2%	4,222	4,588	1,777	-	-	-
01-300-6142 Retirement Health Savings	800	1,000	-	-	-	-
01-300-6143 Service Awards	500	-	-	-	-	-
01-300-6160 Unemployment Insurance	62	56	64	84	84	131
01-300-7110 Supplies Office	2,928	3,568	2,120	1,700	1,700	2,000
01-300-7112 Printer Supplies	-	1,571	431	1,800	1,800	-
01-300-7280 Books Magazines Subscripti	213	50	330	200	200	200
01-300-7285 Dues & Memberships	972	1,290	1,239	1,500	1,500	1,500
01-300-7300 Supplies Other Special	431	1,000	600	1,000	1,000	1,000
01-300-7420 Business Meetings	4,522	6,548	953	1,500	1,500	2,000
01-300-7430 Professional/Consulting Sv	2,725	15,145	9,759	50,000	113,031	50,000
01-300-7446 Uniforms	-	-	-	-	-	-
01-300-7450 Learning & Education	7,332	2,262	925	2,500	2,500	2,500
01-300-7540 Copier Lease - Non Lewan	460	976	439	5,000	5,000	-
Total Public Works - Administration Expenditures	298,649	333,641	292,558	384,287	447,318	643,719



Public Works - Engineering

Expenditures by Line Item

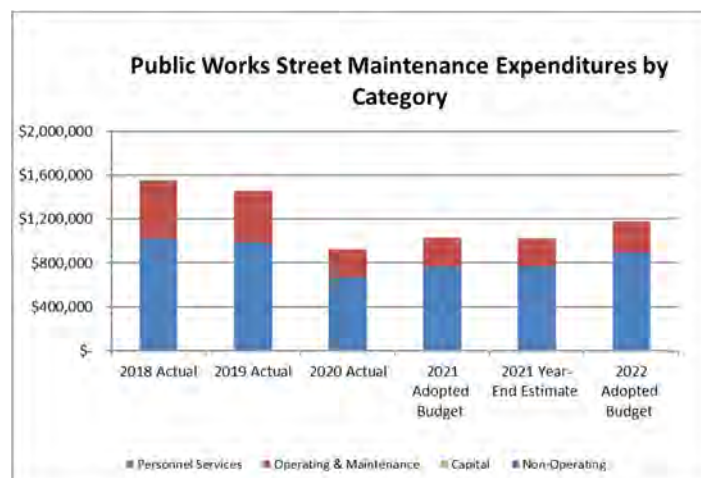
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Public Works - Engineering Expenditures							
01-301-6010	Salary . Regular	428,720	538,182	787,649	853,362	853,362	965,707
01-301-6020	Salary . Overtime	6,750	1,557	94	5,150	5,150	5,175
01-301-6030	Social Security	27,119	32,980	49,958	53,228	53,228	58,102
01-301-6035	Medicare	6,342	7,768	11,693	12,448	12,448	13,588
01-301-6040	Worker's Comp. Ins.	5,688	8,017	11,986	12,982	12,982	14,517
01-301-6050	Medical	19,757	44,569	83,185	90,398	90,398	108,052
01-301-6051	Life	776	1,029	1,940	2,061	2,061	2,273
01-301-6052	Disability	997	1,363	2,195	2,367	2,367	2,609
01-301-6053	Dental	1,788	2,736	4,258	4,403	4,403	4,679
01-301-6054	Vision	359	566	881	912	912	969
01-301-6055	Short-Term Disability	108	136	213	216	216	230
01-301-6060	ICMA 401A . General Govern	24,247	32,020	43,223	53,440	53,440	58,918
01-301-6130	Educational Benefits	-	3,000	-	-	-	-
01-301-6141	ICMA 457 Match 2%	6,522	9,168	4,601	-	-	-
01-301-6142	Retirement Health Savings	1,600	2,500	-	-	-	-
01-301-6150	Uniforms	300	797	579	450	450	450
01-301-6160	Unemployment Insurance	206	202	262	252	252	266
01-301-7110	Supplies Office	7,434	2,759	1,012	3,000	3,000	3,000
01-301-7112	Printer Supplies	-	495	849	1,200	1,200	-
01-301-7270	Small Tools	826	1,518	300	1,000	1,000	1,000
01-301-7280	Books Magazines Subscripti	51	127	82	200	200	200
01-301-7285	Dues & Memberships	619	1,731	2,192	1,500	2,000	2,400
01-301-7350	Hardware Periphery	131	10,730	6,784	4,000	4,000	5,000
01-301-7360	Software Maintenance & Licensing	7,190	24,321	10,307	17,000	17,000	-
01-301-7420	Business Meetings	-	317	435	1,000	1,000	800
01-301-7430	Professional/Consulting Sv	287,132	107,268	55,361	75,000	183,979	85,000
01-301-7446	Uniforms	987	1,325	1,330	1,500	1,500	1,500
01-301-7450	Learning & Education	4,430	10,729	4,142	7,000	4,000	7,000
01-301-7540	Copier Lease - Non Lewan	2,746	1,626	927	2,800	2,800	-
01-301-7541	Copier Lease - Lewan	-	245	2,040	1,500	1,500	-
Total Public Works - Engineering Expenditures		842,827	849,781	1,088,480	1,208,369	1,314,848	1,341,435



Public Works – Street Maintenance

Expenditures by Line Item

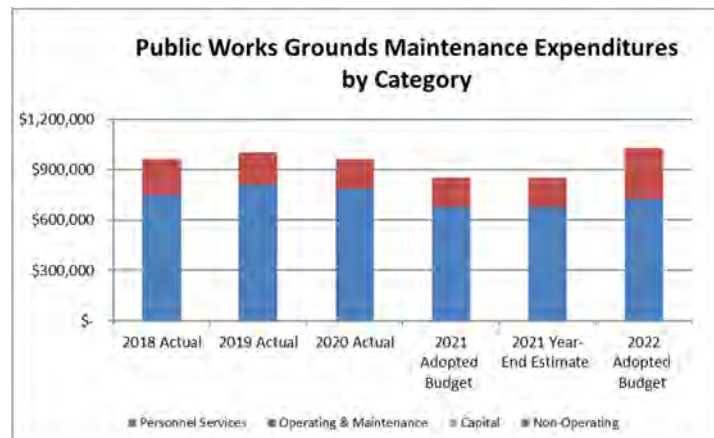
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Public Works - Street Maintenance Expenditures						
01-302-6010 Salary . Regular	679,236	640,572	450,652	507,932	507,932	607,674
01-302-6020 Salary . Overtime	28,974	43,505	27,370	36,565	36,565	36,743
01-302-6022 Special Event Overtime	-	5,762	-	-	-	-
01-302-6030 Social Security	43,680	42,455	31,173	33,759	33,759	38,112
01-302-6035 Medicare	10,302	9,987	7,299	7,895	7,895	8,913
01-302-6040 Worker's Comp. Ins.	40,271	35,221	23,523	25,807	25,807	29,478
01-302-6050 Medical	151,054	146,766	87,512	110,253	110,253	120,708
01-302-6051 Life	1,471	1,453	1,264	1,371	1,371	1,561
01-302-6052 Disability	1,951	1,925	1,451	1,575	1,575	1,792
01-302-6053 Dental	7,221	6,055	3,980	4,403	4,403	4,954
01-302-6054 Vision	1,402	1,253	823	912	912	1,026
01-302-6055 Short-Term Disability	333	301	198	216	216	243
01-302-6060 ICMA 401A General Government	46,514	43,450	28,241	35,555	35,555	40,458
01-302-6141 ICMA 457 Match 2%	2,127	2,495	708	-	-	-
01-302-6142 Retirement Health Savings	5,000	5,700	-	-	-	-
01-302-6143 Service Awards	800	400	-	-	-	-
01-302-6150 Uniforms	426	282	-	1,050	1,050	1,200
01-302-6160 Unemployment Insurance	364	344	270	224	224	252
01-302-7110 Supplies Office	652	1,000	713	1,000	1,000	1,000
01-302-7112 Printer Supplies	-	134	278	275	275	-
01-302-7115 Non-Capital Equipment	-	2,450	-	3,000	3,000	3,000
01-302-7160 Sand & Gravel	6,150	4,400	6,259	2,000	2,000	2,000
01-302-7170 Asphalt & Paving Materials	317,870	235,229	-	-	-	-
01-302-7190 Supplies Snow/Ice Removal	102,092	146,048	141,865	135,000	135,000	155,000
01-302-7210 Traffic & Street Signs	(330)	-	-	-	-	-
01-302-7270 Small Tools	3,451	1,637	1,149	3,500	3,500	3,500
01-302-7285 Dues & Memberships	-	-	167	450	450	450
01-302-7300 Supplies Other Special	1,327	1,591	910	3,000	3,000	3,000
01-302-7360 Software Maintenance & Licensing	-	-	7,023	3,000	3,000	-
01-302-7420 Business Meetings	1,583	2,325	1,888	1,900	1,900	1,900
01-302-7430 Professional/Consulting Svcs	45,494	53,026	47,045	50,000	50,000	55,000
01-302-7446 Uniforms	7,015	6,271	6,837	8,550	8,550	8,550
01-302-7450 Learning & Education	2,121	1,747	1,900	3,000	3,000	3,000
01-302-7461 In House Curb, Gutter, Sidewlk	10,459	60	14,530	20,000	20,000	20,000
01-302-7510 Rentals	4,604	5,950	4,194	7,500	7,500	7,500
01-302-7540 Copier Lease - Non Lewan	873	802	595	1,325	1,325	-
01-302-7570 Other Equipment Maint.	23,200	5,187	22,342	20,600	15,600	20,600
01-302-7860 Other Equipment	-	76,290	-	-	-	-
Total Public Works - Street Maintenance Expenditures	1,547,685	1,532,073	922,158	1,031,617	1,026,617	1,177,614



Public Works – Grounds Maintenance

Expenditures by Line Item

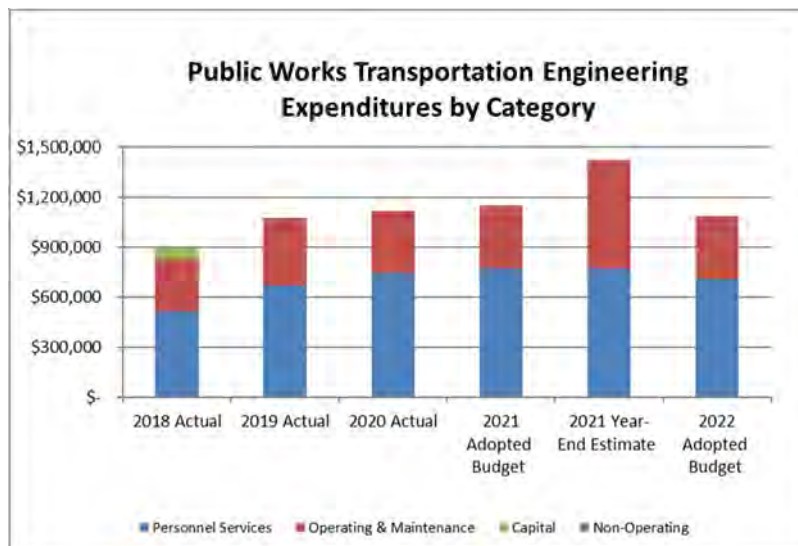
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Public Works - Grounds Maintenance Expenditures						
01-303-6010 Salary . Regular	484,835	531,815	562,198	438,939	438,939	483,849
01-303-6020 Salary . Overtime	11,563	19,028	9,387	14,935	14,935	15,008
01-303-6022 Special Event Overtime	-	6,611	-	-	-	-
01-303-6030 Social Security	37,221	40,804	41,023	34,340	34,340	36,311
01-303-6035 Medicare	8,705	9,543	9,968	8,031	8,031	8,492
01-303-6040 Worker's Comp. Ins.	21,300	18,797	14,828	14,331	14,331	15,250
01-303-6050 Medical	127,277	121,879	103,980	118,647	118,647	113,557
01-303-6051 Life	1,208	1,305	1,426	1,418	1,418	1,511
01-303-6052 Disability	1,464	1,598	1,484	1,493	1,493	1,735
01-303-6053 Dental	5,826	5,441	4,954	4,954	4,954	4,954
01-303-6054 Vision	1,124	1,126	994	1,026	1,026	1,026
01-303-6055 Short-Term Disability	276	274	244	243	243	243
01-303-6060 ICMA 401A General Government	36,165	39,563	31,612	36,773	36,773	39,185
01-303-6141 ICMA 457 Match 2%	5,448	6,547	2,758	-	-	-
01-303-6142 Retirement Health Savings	3,881	4,900	-	-	-	-
01-303-6143 Service Awards	-	900	-	-	-	-
01-303-6150 Uniforms	1,431	1,119	899	1,350	1,350	1,350
01-303-6160 Unemployment Insurance	349	371	360	364	364	364
01-303-7110 Supplies Office	902	800	362	800	800	800
01-303-7112 Printer Supplies	-	85	231	275	275	-
01-303-7230 Grounds Maint Materials	-	-	57,998	36,000	33,896	30,000
01-303-7231 Irrigation	-	-	-	-	-	35,000
01-303-7232 Horticulture Program	-	-	-	-	-	15,000
01-303-7270 Small Tools	6,094	7,792	4,766	5,000	5,000	-
01-303-7285 Dues & Memberships	1,159	1,468	791	2,000	2,000	2,000
01-303-7300 Grounds Maint Materials	75,084	55,584	12	-	-	-
01-303-7350 Hardware Periphery	-	-	1,650	-	-	2,000
01-303-7360 Software Maintenance & Licensing	-	-	6,483	6,600	6,600	-
01-303-7420 Business Meetings	409	745	1,229	1,000	1,000	1,000
01-303-7430 Professional/Consulting Svcs	78,719	80,144	63,032	62,800	64,976	150,000
01-303-7433 SPP Maintenance Contract	14,670	-	-	25,000	25,000	25,000
01-303-7446 Uniforms	5,471	4,533	3,616	5,230	5,230	5,230
01-303-7450 Learning & Education	7,342	3,127	3,024	3,000	3,000	3,000
01-303-7461 Community Gardens	2,711	2,703	2,257	4,200	4,200	8,000
01-303-7510 Rentals	475	1,680	378	1,500	1,500	1,500
01-303-7540 Copier Lease - Non Lewan	873	802	595	925	925	-
01-303-7581 Fence/Wall Maintenance	359	5,578	9,880	7,000	4,000	7,000
01-303-7743 Tree Planting Maintenance	20,172	28,205	18,234	15,000	15,000	20,000
Total Public Works - Grounds Maintenance Expenditures	962,514	1,004,867	960,653	853,174	850,246	1,028,365



Public Works – Transportation Engineering

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Public Works - Transportation Engineering Expenditures						
01-304-6010 Salary . Regular	365,948	472,882	553,001	570,660	570,660	524,153
01-304-6020 Salary . Overtime	9,127	19,958	10,407	8,240	8,240	8,280
01-304-6030 Social Security	23,168	30,271	35,974	35,892	35,892	32,192
01-304-6035 Medicare	5,418	7,080	8,413	8,394	8,394	7,529
01-304-6040 Worker's Comp. Ins.	14,154	16,773	17,700	17,871	17,871	17,054
01-304-6050 Medical	53,874	69,576	77,644	86,273	86,273	85,472
01-304-6051 Life	796	1,063	1,533	1,530	1,530	1,368
01-304-6052 Disability	1,055	1,408	1,760	1,756	1,756	1,571
01-304-6053 Dental	2,987	3,303	3,688	3,743	3,743	2,752
01-304-6054 Vision	578	683	763	775	775	570
01-304-6055 Short-Term Disability	138	162	192	184	184	162
01-304-6060 ICMA 401A . General Govern	25,131	31,698	34,574	39,659	39,659	35,480
01-304-6141 ICMA 457 Match 2%	4,722	6,525	2,865	-	-	-
01-304-6142 Retirement Health Savings	2,000	3,080	-	-	-	-
01-304-6143 Service Awards	500	-	-	-	-	-
01-304-6150 Uniforms	140	150	150	450	450	450
01-304-6160 Unemployment Insurance	145	177	198	190	190	168
01-304-7110 Supplies Office	976	318	45	600	600	500
01-304-7112 Printer Supplies	-	108	249	600	600	-
01-304-7200 Traffic Lane Marking	31,082	56,591	56,790	50,000	50,000	50,000
01-304-7210 Traffic & Street Signs	49,067	41,389	35,503	45,000	40,000	45,000
01-304-7240 Traffic Signal Maintenance & Supplies	104,122	132,070	107,147	80,000	74,000	80,000
01-304-7270 Small Tools	1,013	3,031	1,762	1,700	1,700	2,100
01-304-7285 Dues & Memberships	1,676	1,771	2,118	2,000	2,000	2,000
01-304-7300 Supplies Other Special	179	222	-	-	-	-
01-304-7350 Hardware Periphery	-	7,245	609	-	-	1,000
01-304-7360 Software Maintenance & Licensing	16,241	34,200	30,759	28,000	28,000	-
01-304-7420 Business Meetings	146	404	337	500	500	500
01-304-7430 Professional & Consulting	58,425	42,432	96,175	75,000	297,112	100,000
01-304-7446 Uniforms	1,681	2,018	1,597	2,000	2,000	2,000
01-304-7450 Learning & Education	4,294	7,357	3,319	4,000	4,000	5,000
01-304-7540 Copier Lease - Non Lewan	521	325	244	500	500	-
01-304-7565 Traffic Signal System Main	54,228	81,395	32,841	85,000	149,000	85,000
01-304-7891 Traffic Signal Program	62,575	-	-	-	-	-
Total Public Works - Transportation Engineering Expenditures	896,106	1,075,665	1,118,359	1,150,517	1,425,629	1,090,301

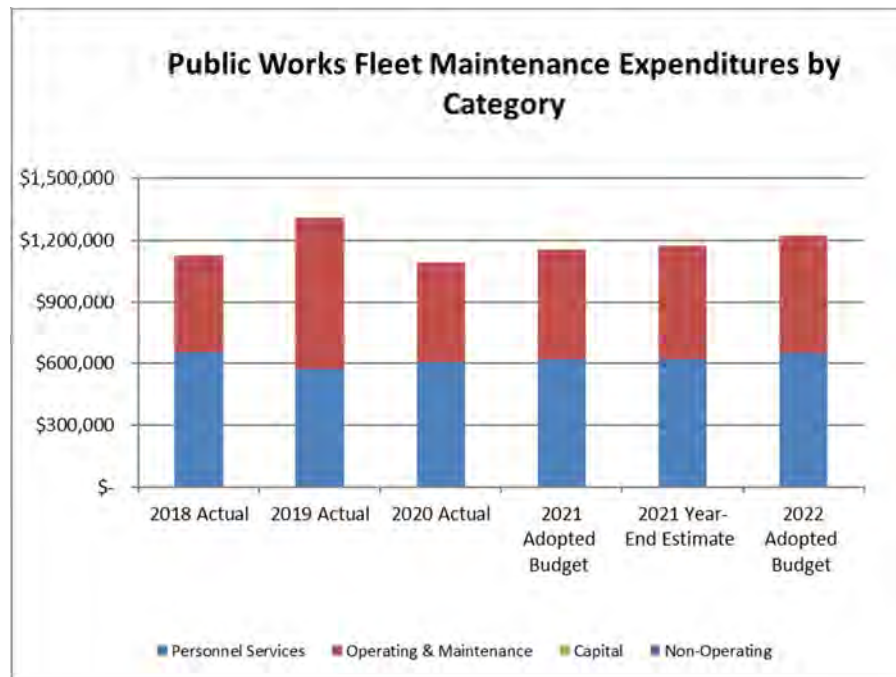


Public Works – Fleet Maintenance

Expenditures by Line Item

Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Public Works - Fleet Maintenance Expenditures							
01-305-6010	Salary . Regular	433,421	421,272	450,538	458,234	458,234	476,392
01-305-6020	Salary . Overtime	42,617	5,373	3,165	5,150	5,150	5,175
01-305-6030	Social Security	29,001	26,795	29,650	28,802	28,802	29,936
01-305-6035	Medicare	6,783	6,267	6,935	6,719	6,719	6,983
01-305-6040	Worker's Comp. Ins.	12,542	9,627	10,745	10,794	10,794	11,271
01-305-6050	Medical	85,643	59,127	66,176	72,265	72,265	78,088
01-305-6051	Life	905	893	1,187	1,133	1,133	1,175
01-305-6052	Disability	1,199	1,146	1,399	1,373	1,373	1,428
01-305-6053	Dental	4,116	2,890	3,247	3,027	3,027	3,027
01-305-6054	Vision	797	482	613	603	603	627
01-305-6055	Short-Term Disability	203	157	186	176	176	176
01-305-6060	ICMA 401A . General Government	26,959	26,005	26,898	29,379	29,379	30,450
01-305-6130	Educational Benefits	3,000	-	-	-	-	-
01-305-6140	ICMA . Deferred Comp	-	-	788	1,158	1,158	1,274
01-305-6141	ICMA 457 Match 2%	2,222	5,335	2,664	-	-	-
01-305-6142	Retirement Health Savings	2,600	2,450	-	-	-	-
01-305-6143	Service Awards	200	-	-	-	-	-
01-305-6160	Unemployment Insurance	189	245	186	182	182	182
01-305-7110	Supplies Office	1,197	1,386	719	900	900	900
01-305-7112	Printer Supplies	-	167	635	300	400	-
01-305-7220	Supplies Bldg Materials	4,739	1,243	934	2,500	2,500	2,500
01-305-7270	Small Tools	6,362	4,564	6,969	5,500	5,500	5,500
01-305-7280	Books Magazines Subscription	205	227	259	250	250	250
01-305-7285	Dues & Memberships	1,606	573	1,377	1,500	1,500	1,500
01-305-7300	Supplies Other Special	2,758	4,609	278	-	-	-
01-305-7321	Unleaded Gas	180,518	165,179	101,328	145,000	160,000	180,000
01-305-7322	Diesel Fuel	52,494	57,772	40,545	45,000	47,000	57,000
01-305-7325	Tires	26,624	43,281	24,067	35,000	34,000	35,000
01-305-7326	Parts Batteries Supplies	100,442	291,006	190,448	173,000	186,000	190,000
01-305-7350	Hardware Periphery	-	419	-	-	-	-
01-305-7360	Software Maintenance & Licensing	16,014	20,118	55,568	22,500	22,500	-
01-305-7420	Business Meetings	-	-	740	500	750	750
01-305-7430	Professional/Consulting	-	19,693	-	-	-	-
01-305-7446	Uniforms	5,483	5,566	4,814	6,500	5,500	5,500
01-305-7450	Learning & Education	7,850	8,912	4,861	3,000	3,000	4,000
01-305-7510	Rentals	498	491	431	600	600	600
01-305-7540	Copier Lease - Non Lewan	1,331	1,166	1,289	1,200	1,200	-
01-305-7570	Other Equipment Maintenance	1,838	5,631	11,330	15,000	13,000	15,000
01-305-7700	Outside Labor/Parts/Vehicle Wash	61,830	109,541	40,809	80,000	72,000	80,000
Total Public Works - Fleet Maintenance Expenditures		1,124,188	1,309,608	1,091,778	1,157,245	1,175,595	1,224,684

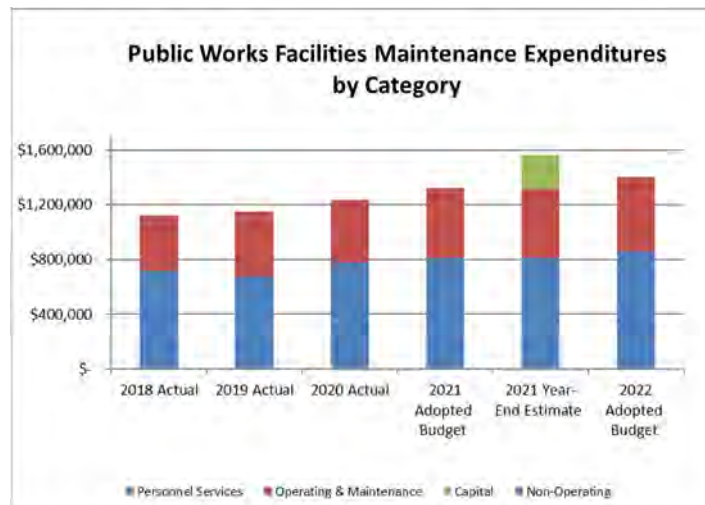
Public Works – Fleet Maintenance (Continued)



Public Works – Facilities Maintenance

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Public Works - Facilities Maintenance Expenditures						
01-177-6010 Salary . Regular	490,773	469,788	559,884	562,318	562,318	590,262
01-177-6020 Salary . Overtime	19,542	22,792	5,926	25,750	25,750	25,875
01-177-6030 Social Security	31,371	30,843	35,867	36,460	36,460	38,201
01-177-6035 Medicare	7,337	7,213	8,388	8,527	8,527	8,934
01-177-6040 Worker's Comp. Ins.	18,675	15,039	18,047	16,579	16,579	17,445
01-177-6050 Medical	102,137	90,669	99,377	108,997	108,997	125,359
01-177-6051 Life	1,091	1,004	1,545	1,515	1,515	1,590
01-177-6052 Disability	1,378	1,330	1,677	1,739	1,739	1,826
01-177-6053 Dental	4,951	3,916	4,623	4,679	4,679	5,229
01-177-6054 Vision	959	810	913	969	969	1,083
01-177-6055 Short-Term Disability	255	220	277	257	257	257
01-177-6060 ICMA 401A . General Govern	29,815	26,934	34,359	39,272	39,272	41,225
01-177-6140 ICMA . Deferred Comp	2,006	2,269	94	-	-	-
01-177-6141 ICMA 457 Match 2%	3,926	4,100	2,116	-	-	-
01-177-6142 Retirement Health Savings	3,400	3,450	-	-	-	-
01-177-6143 Service Awards	200	300	-	-	-	-
01-177-6150 Uniforms	531	348	554	1,050	1,050	1,050
01-177-6160 Unemployment Insurance	270	246	314	266	266	266
01-177-7110 Supplies Office	2,031	2,688	1,884	2,200	2,200	2,200
01-177-7112 Printer Supplies	-	146	334	300	300	-
01-177-7115 Non-capital Equipment	-	23,534	14,295	-	-	-
01-177-711X Furniture, Fixtures & Equipment	-	-	-	20,000	15,000	20,000
01-177-7120 Supplies Janitorial	17,560	17,249	14,626	23,000	23,000	23,000
01-177-7220 Supplies Bldg Materials	92,009	77,766	70,244	90,000	90,000	100,000
01-177-7270 Small Tools	3,178	2,592	3,134	4,000	4,000	4,000
01-177-7285 Dues & Memberships	-	170	313	2,000	2,000	2,000
01-177-7350 Hardware Periphery	-	1,951	2,745	-	-	-
01-177-7360 Software Maintenance	3,214	6,138	36,304	29,000	29,000	-
01-177-7420 Business Meetings	-	-	1,481	1,500	1,500	1,500
01-177-7430 Professional/Consulting Sv	128,440	173,247	189,067	165,000	169,972	190,000
01-177-7438 Janitorial Services	70,602	42,906	54,966	55,500	55,500	70,000
01-177-7446 Uniforms	2,992	1,879	3,830	4,500	4,500	4,500
01-177-7450 Learning & Education	10,117	9,411	2,195	3,500	3,500	3,500
01-177-7525 Refuse and Recycle	11,959	12,605	14,118	22,600	17,600	22,600
01-177-7540 Copier Lease - Non Lewan	873	1,002	595	1,200	1,200	-
01-177-7580 Bldg & Property M & R	57,321	95,441	49,412	90,000	90,000	100,000
01-177-7820 Building Improvements	-	-	-	-	244,362	-
Total Public Works - Facilities Maintenance Expenditures	1,118,912	1,149,996	1,233,505	1,322,678	1,562,012	1,401,902



Cultural and Media Services Budget Summary

Description of Department

The Cultural and Media Services Division accounts for charges from the Communications & Marketing, Library, and Museum departments.

Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Communications & Marketing	981,156	1,096,672	952,997	1,204,834	1,227,084	1,242,381
Library	2,860,885	3,071,979	2,915,604	2,785,583	2,844,840	2,665,570
Museum	1,435,554	1,535,742	1,374,155	1,476,435	1,544,720	1,638,522
<i>Total Expenditures - Cultural & Media Services</i>	<i>5,277,595</i>	<i>5,704,393</i>	<i>5,242,756</i>	<i>5,466,852</i>	<i>5,616,644</i>	<i>5,546,473</i>

Communications & Marketing Budget Summary

*Did You Know?
The Littleton Report continues to be the #1 source of information about the city. The 2020 Resident Survey found that 70 percent of respondents consider it a major or minor source. Littletongov.org is the #2 favored source as indicated by 68% of respondents.*

Communications and Marketing

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

- **Creative Services:** Manage design and printing needs across the organization, i.e. forms, business cards, signs, banners, posters, paper supply, logos, digital ads, the *Littleton Report*, Annual Budget, *Littleton Calendar and Annual Report*, etc.
- **Special Events:** Including - Littleton Twilight Criterium, the premier single-day cycling event in Colorado; three, free, family summer Little Jams concerts in various locations throughout the City; Candlelight Walk, Littleton's annual kick-off to the holiday season with attendance estimated at 20,000; Meet, Greet, and Eat at three different Littleton parks; Telephone Town Halls as needed; State of the City; Board and Commission dinners and other special events as needed.
- **Website Management:** Oversight of five sites including littletongov.org.
- **Citizen Engagement:** Manage city accounts: openlittleton.org, Twitter, Facebook, Instagram, Telephone Town Halls, and NextDoor.
- **Video/Video Program Scheduling/Live Meeting Coverage:** Upload and schedule all programming on 24/7/365 Cable Channel 8, manage live meeting directors for coverage of six appointed boards, and creative production of videos that support and promote the city. More than 100 staff and board and commission members were trained on Zoom meetings in 2020. Facilitated transition to live meeting coverage on Zoom.

How Do We Support Envision Littleton the City's 20-year plan?

By supporting Littleton's continued heritage as good stewards of resources held in the public trust, the Communications Department provides the most reliable source of accurate, timely, and relevant information about the City. The department also increases community engagement and enhances the city's economy and reputation through unique visitor experiences and iconic special events.

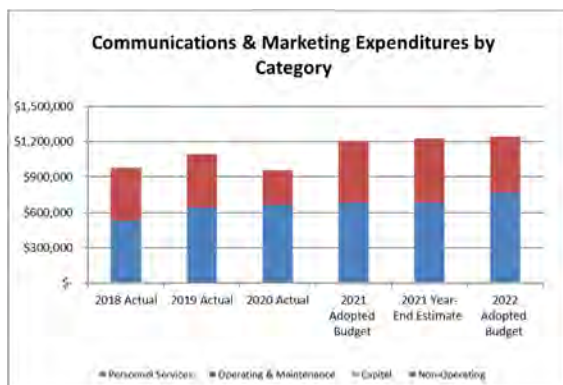
Service Delivery Improvements for 2022

- Support city-wide initiatives as a partner in informing and engaging citizens including Santa Fe PEL and code amendments.
- Co-lead process to identify vendor and improve the littletongov.org website

Communications & Marketing

Expenditures by Line Item

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Communications & Marketing Expenditures							
01-110-6010	Salary - Regular	416,473	496,189	515,784	525,392	525,392	597,338
01-110-6022	Special Event Overtime	-	248	-	-	-	-
01-110-6030	Social Security	25,642	29,963	31,981	32,200	32,200	35,052
01-110-6035	Medicare	6,006	7,203	7,746	7,618	7,618	8,508
01-110-6040	Worker's Comp. Ins.	603	613	599	582	582	650
01-110-6050	Medical	45,901	58,129	65,047	70,151	70,151	75,952
01-110-6051	Life	920	1,137	1,418	1,419	1,419	1,584
01-110-6052	Disability	1,219	1,506	1,617	1,629	1,629	1,819
01-110-6053	Dental	3,081	3,304	3,681	3,545	3,545	3,545
01-110-6054	Vision	594	684	767	739	739	739
01-110-6055	Short-Term Disability	153	184	197	189	189	189
01-110-6060	ICMA 401A - General Government	26,127	29,956	28,399	32,458	32,458	35,496
01-110-6140	ICMA Deferred Comp	1,812	1,955	1,607	3,086	3,086	3,983
01-110-6141	ICMA 457 Match 2%	2,401	5,064	3,633	-	-	-
01-110-6142	Retirement Health Savings	1,900	2,500	-	-	-	-
01-110-6143	Service Awards	-	400	-	-	-	-
01-110-6160	Unemployment Insurance	177	195	211	196	196	196
01-110-7110	Supplies Office	3,940	1,639	915	3,000	3,000	3,000
01-110-7111	Marketing Materials	28,143	19,108	19,911	31,000	31,000	31,000
01-110-7112	Printer Supplies	-	3,480	5,059	10,000	10,000	-
01-110-7280	Books Magazines Subscription	12	-	180	180	180	180
01-110-7285	Dues & Memberships	2,991	3,221	4,189	4,100	4,100	4,100
01-110-7300	Video Equipment/Supplies	2,992	3,128	1,874	3,000	3,000	3,000
01-110-7350	Hardware Periphery	6,159	5,713	396	5,000	5,000	5,000
01-110-7360	Software Maintenance & Licensing	3,775	7,630	5,244	13,000	13,000	-
01-110-7419	Bank Fees	417	478	76	350	350	350
01-110-7420	Business Meetings	2,218	2,033	889	2,000	2,000	2,000
01-110-7430	Professional/Consulting Svcs	22,974	67,963	61,417	58,500	112,750	58,500
01-110-7441	1126 Littleton Calendar	14,167	16,253	37,417	60,000	60,000	60,000
01-110-7441	1128 Littleton Report	34,711	28,235	-	-	-	-
01-110-7450	Learning & Education	6,442	22,102	6,192	11,500	9,500	11,500
01-110-7461	Special Events	142,913	138,492	42,420	175,500	175,500	175,500
01-110-7500	Printing & Binding	168,213	127,706	78,945	123,200	93,200	123,200
01-110-7540	Copier Lease - Non Lewan	894	10,261	25,188	25,300	25,300	-
01-110-7860	Other Equipment	7,185	-	-	-	-	-
Total Communications & Marketing Expenditures		981,156	1,096,672	952,997	1,204,834	1,227,084	1,242,381



Library Budget Summary

*Did You Know?
During the Library's
COVID-related
closure in 2020,
library staff offered
curbside-only checkout
service for 15 weeks
for books and
materials. Nearly
16,000 patrons
checked out 47,649
items via curbside
service.*

Bemis Library

The Bemis Public Library is an essential community asset that welcomes, serves, and collaborates with all in our community. The Library builds and supports a thriving community by connecting all people to knowledge and to one another through engaging programs and a diverse collection.

Major Programs – by allocation

- **Programming for All Ages:** Provide dynamic programming for all ages that educates, informs, and helps build community.
- **Library Collection Development:** Review, evaluate, and purchase titles in all formats to ensure a well-balanced and current collection which meets the needs and varied interest of the community.
- **Library Collection Management:** Receive, process, catalog, and shelve all collection materials in a timely manner to ensure materials are readily available
- **Information and Technology Literacy:** Foster technology fluency and create opportunities for the development of information literacy skills needed to understand, interpret, and communicate in our world through classes, individualized instruction, and point-of-need assistance.

Welcoming Space: Create and maintain library spaces that are inviting, welcoming, and flexible to meet the needs of a diverse community in a comfortable and safe environment. Provide reservable study rooms and gathering spaces for individuals and groups to work, study, and gather.

How Do We Support Envision Littleton the City's 20-year plan?

By reinforcing the quality-of-life Littleton residents enjoy and leveraging the economic and social power of the arts, the Library promotes literacy, art, and culture through collections, programs, and services that are diverse, comprehensive, and accessible.

Service Delivery Changes for 2022

- **Restoration of Service Levels** – As the City returns to its pre-COVID operations, the Library is moving towards full staffing after budget reductions and early retirements. The Library used federal funding from the American Rescue Plan Act (ARPA) to increase public hours, programming, and services in May 2021 to 80% of pre-COVID levels. In 2022, the library hopes to utilize ARPA and other funding to return to 100% level of service and staffing, opening to the public 65 hours per week, with a corresponding increase to programming and service levels. By restoring staffing and service levels, we are able to “maintain and enhance Bemis Library” as a premier public facility “with targeted programming for all ages”.

Library Budget Summary (continued)

Performance Summary

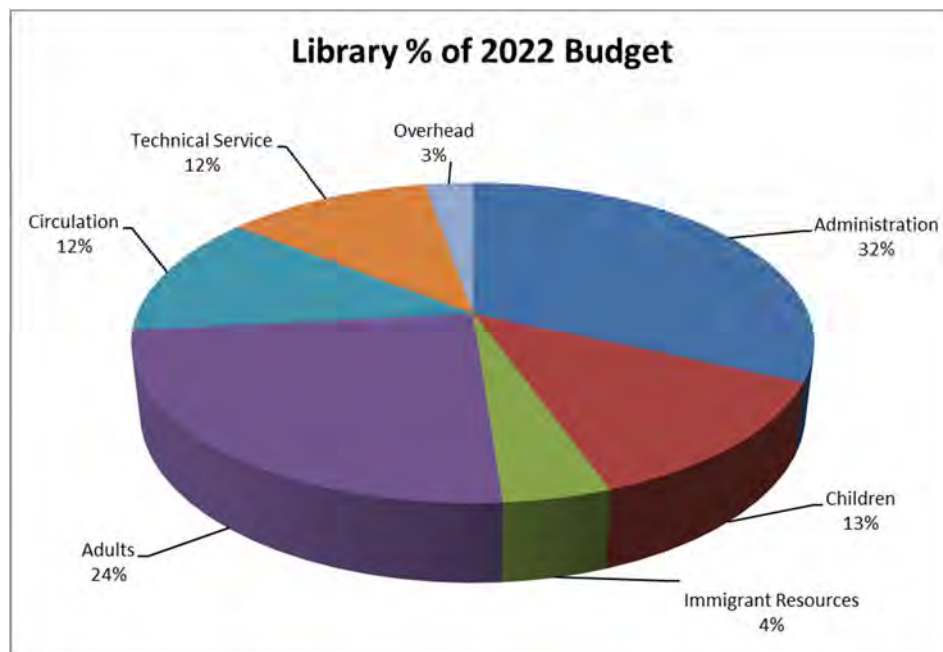
Performance Measures for Major Programs

Program	What We Measure and Why	2020 Actual	2021 Anticipated	2022 Goal
Library Visits & Programming	Measure: General visits, event, and program attendance, in-person and virtual. Reason: Demonstrate connection to public by providing access to resources and programming consistent with community needs. Meets Council Goals 5,8; HART Goal 4 & 5; HART Policy 7 & 8; HART Action 6. Deliver excellent customer service.	100,053	140,000	175,000
Collections Development	Measure: Circulation of physical Library materials Reason: Ensure responsible use of City budget to purchase relevant materials and promote lifelong learning. Meets Council Goals 5,8; HART Policy 6 & 7; Deliver excellent customer service.	271,816	324,000	375,000
Online Resources	Measure: Circulation and usage of digital materials including e-books, online research databases, and homework help. Reason: Maximize community impact by providing resources for research and homework help for schoolchildren. Meets Council Goals 5,8; HART Policy 6 & 7; Deliver excellent customer service.	124,635	394,000	400,000
Information and Technology Literacy	Measure: Number of patrons receiving technology and information literacy instruction including classes, one-on-one appointments, and reference resource assistance. Reason: Foster technology fluency, life skills attainment, and career building support to cultivate personal growth. Meets HART Policy 6&7	15,212	20,000	22,000

Library Budget Summary Overview

Library Departments Budget Summary Overview

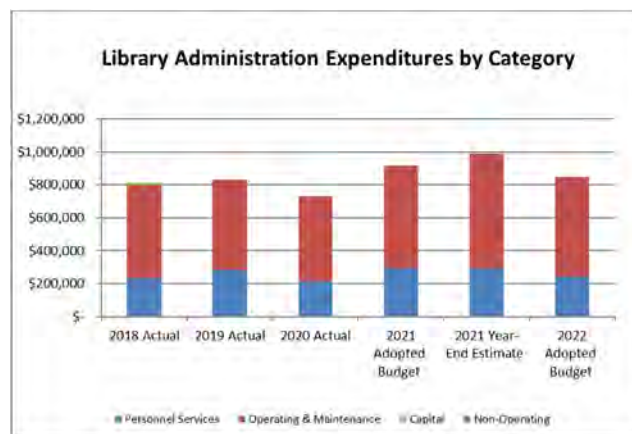
Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Library Administration	812,421	830,923	730,635	916,519	989,576	848,513
Library Children	335,983	323,068	326,607	271,674	271,674	338,411
Library Immigrant Resources	159,463	297,454	223,884	147,084	147,084	115,049
Library Adults	719,960	852,227	913,796	681,904	668,104	652,598
Library Circulation	377,474	385,273	322,805	403,307	403,307	330,639
Library Technical Service	311,721	322,226	332,623	298,125	298,125	307,758
Library Overhead	59,005	60,808	65,255	66,970	66,970	72,602
Library Youth & Sr Services	84,858	-	-	-	-	-
Total Expenditures - Library	2,860,885	3,071,979	2,915,604	2,785,583	2,844,840	2,665,570



Library - Administration

Expenditures by Line Item

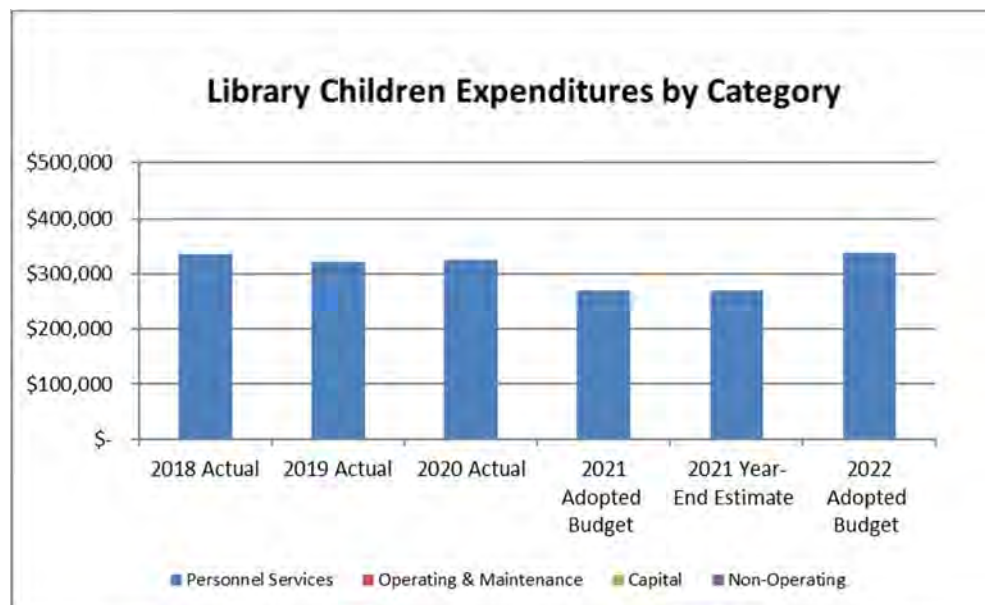
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Library - Administration Expenditures							
01-520-6010	Salary . Regular	163,902	167,580	157,014	164,014	164,014	186,868
01-520-6020	Salary . Overtime	6,766	48,027	11,248	62,109	62,109	-
01-520-6030	Social Security	10,066	10,250	10,096	8,454	8,454	11,701
01-520-6035	Medicare	2,354	2,736	2,526	2,855	2,855	2,710
01-520-6040	Worker's Comp. Ins.	240	210	134	1,418	1,418	207
01-520-6050	Medical	39,395	37,550	25,136	43,020	43,020	24,595
01-520-6051	Life	354	391	338	364	364	505
01-520-6052	Disability	469	518	392	418	418	579
01-520-6053	Dental	880	1,376	1,109	1,376	1,376	1,101
01-520-6054	Vision	170	285	237	285	285	228
01-520-6055	Short-Term Disability	68	68	61	68	68	54
01-520-6060	ICMA 401A . General Govern	8,800	9,344	3,537	5,013	5,013	10,469
01-520-6140	ICMA . Deferred Comp	-	-	1,363	-	-	-
01-520-6141	ICMA 457 Match 2%	1,287	1,303	50	3,160	3,160	1,865
01-520-6142	Retirement Health Savings	583	650	-	-	-	-
01-520-6143	Service Awards	900	-	-	-	-	-
01-520-6160	Unemployment Insurance	60	64	72	70	70	56
01-520-7110	Supplies Office	10,816	8,985	3,320	12,000	13,199	12,000
01-520-7112	Printer Supplies	-	1,614	2,932	4,300	4,300	-
01-520-7115	Non-Capital Equipment	663	5,117	-	3,300	3,300	3,300
01-520-7120	Supplies Janitorial	5,799	5,563	4,940	6,500	6,500	6,500
01-520-7281	Collection Materials	248,922	305,538	192,986	201,415	229,415	201,415
01-520-7282	Collection Materials - Software	-	-	61,818	64,000	74,000	71,300
01-520-7285	Dues & Memberships	674	1,031	1,110	3,000	3,000	3,000
01-520-7300	Programming & Processing Supplies	39,903	45,231	38,061	62,600	67,600	62,600
01-520-7350	Hardware Periphery	5,189	4,624	10,091	9,450	9,450	9,450
01-520-7360	Software Maintenance & Licensing	7,046	4,991	5,031	8,200	8,200	-
01-520-7419	Bank Fees	45	32	-	60	60	60
01-520-7420	Business Meetings	1,961	2,504	2,996	4,000	4,000	4,000
01-520-7430	Professional/Consulting Sv	27,567	26,763	31,940	32,000	30,000	32,000
01-520-7438	Janitorial Services	-	11,877	5,559	-	15,660	12,000
01-520-7450	Learning & Education	17,909	19,198	1,962	7,750	17,750	7,750
01-520-7470	Telecommunications	-	2,100	-	-	-	-
01-520-7540	Copier Lease - Non Lewan	9,168	8,880	3,100	3,120	3,120	-
01-520-7541	Copier Lease - Lewan	-	2,387	6,864	8,000	8,000	-
01-520-7570	Other Equipment Maint.	34,916	13,619	9,820	39,300	26,498	27,300
01-520-7573	Computer Licensing/Maint	149,300	80,517	134,791	154,900	172,900	154,900
01-520-7840	Office Equipment	16,250	-	-	-	-	-
Total Library - Administration Expenditures		812,421	830,923	730,635	916,519	989,576	848,513



Library - Children

Expenditures by Line Item

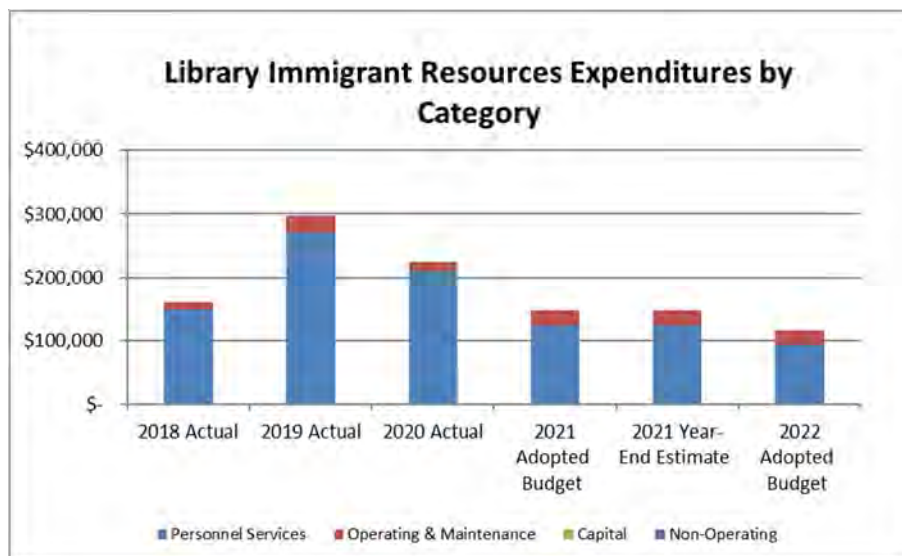
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Library - Children Expenditures						
01-521-6010 Salary . Regular	263,763	257,279	258,946	213,694	213,694	263,716
01-521-6030 Social Security	16,747	16,523	17,013	13,578	13,578	16,813
01-521-6035 Medicare	3,917	3,864	3,979	3,099	3,099	3,824
01-521-6040 Worker's Comp. Ins.	404	338	271	237	237	260
01-521-6050 Medical	33,408	27,578	29,910	26,802	26,802	36,805
01-521-6051 Life	531	523	605	510	510	634
01-521-6052 Disability	705	693	635	585	585	728
01-521-6053 Dental	2,417	1,952	1,855	1,486	1,486	1,486
01-521-6054 Vision	346	293	356	283	283	397
01-521-6055 Short-Term Disability	137	130	125	108	108	108
01-521-6060 ICMA 401A . General Govern	5,447	5,622	5,186	5,795	5,795	5,976
01-521-6140 ICMA . Deferred Comp	7,597	7,314	6,105	5,301	5,301	7,468
01-521-6141 ICMA 457 Match 2%	-	290	966	-	-	-
01-521-6142 Retirement Health Savings	400	500	-	-	-	-
01-521-6143 Service Awards	-	-	500	-	-	-
01-521-6160 Unemployment Insurance	166	169	154	196	196	196
Total Library - Children Expenditures	335,983	323,068	326,607	271,674	271,674	338,411



Library – Immigrant Resources

Expenditures by Line Item

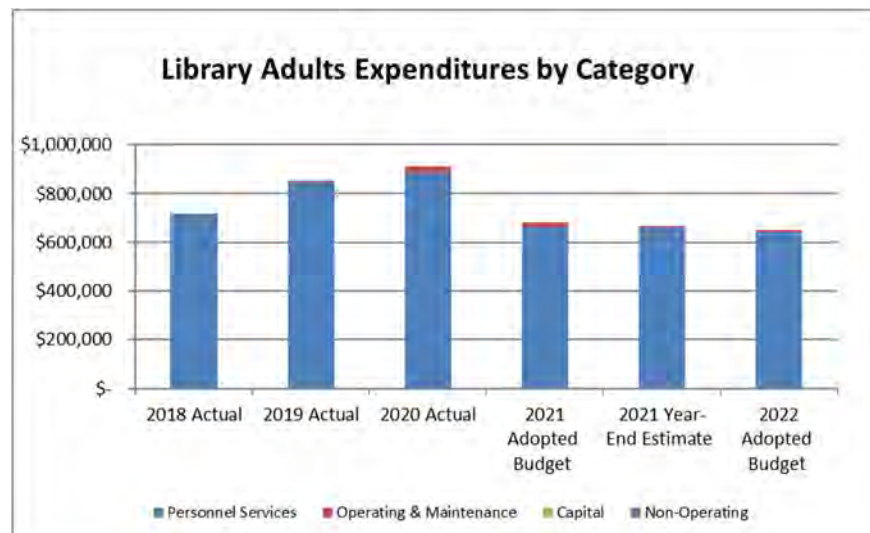
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Library - Immigrant Resources Expenditures						
01-522-6010 Salary . Regular	106,025	199,571	159,081	90,036	90,036	67,540
01-522-6020 Salary . Overtime	132	-	-	-	-	-
01-522-6030 Social Security	6,241	12,528	10,207	5,658	5,658	4,187
01-522-6035 Medicare	1,460	2,930	2,387	1,306	1,306	979
01-522-6040 Worker's Comp. Ins.	149	263	152	100	100	75
01-522-6050 Medical	24,815	35,679	28,417	19,012	19,012	14,730
01-522-6051 Life	200	461	405	243	243	182
01-522-6052 Disability	268	610	465	279	279	209
01-522-6053 Dental	1,159	2,006	1,348	1,101	1,101	550
01-522-6054 Vision	222	415	274	228	228	114
01-522-6055 Short-Term Disability	66	123	80	54	54	27
01-522-6060 ICMA 401A . General Govern	4,984	11,080	5,967	4,583	4,583	4,728
01-522-6140 ICMA Deferred Comp	1,123	538	-	1,228	1,228	-
01-522-6141 ICMA 457 Match 2%	803	2,647	1,540	-	-	-
01-522-6142 Retirement Health Savings	600	1,500	-	-	-	-
01-522-6160 Unemployment Insurance	62	122	109	56	56	28
01-522-7110 Supplies Office	585	543	-	1,000	1,000	1,000
01-522-7115 Non-Capital Equipment	-	624	-	-	-	-
01-522-7280 Books Magazine Subscription	-	-	-	500	500	500
01-522-7285 Dues & Memberships	1,500	1,500	1,658	2,000	2,000	2,000
01-522-7300 Supplies Other Special	4,394	5,023	2,019	3,000	3,000	3,000
01-522-7360 Software Maintenance & Licensing	608	708	601	1,500	1,500	-
01-522-7419 Bank Fees	332	697	321	400	400	400
01-522-7420 Business Meetings	732	1,627	178	1,800	1,800	1,800
01-522-7430 Professional/Consulting Svcs	1,788	11,793	5,567	6,000	6,000	6,000
01-522-7450 Learning & Education	705	2,153	1,967	5,000	5,000	5,000
01-522-7480 Postage & Freight	508	2,313	1,141	2,000	2,000	2,000
Total Library - Immigrant Resources Expenditures	159,463	297,454	223,884	147,084	147,084	115,049



Library - Adults

Expenditures by Line Item

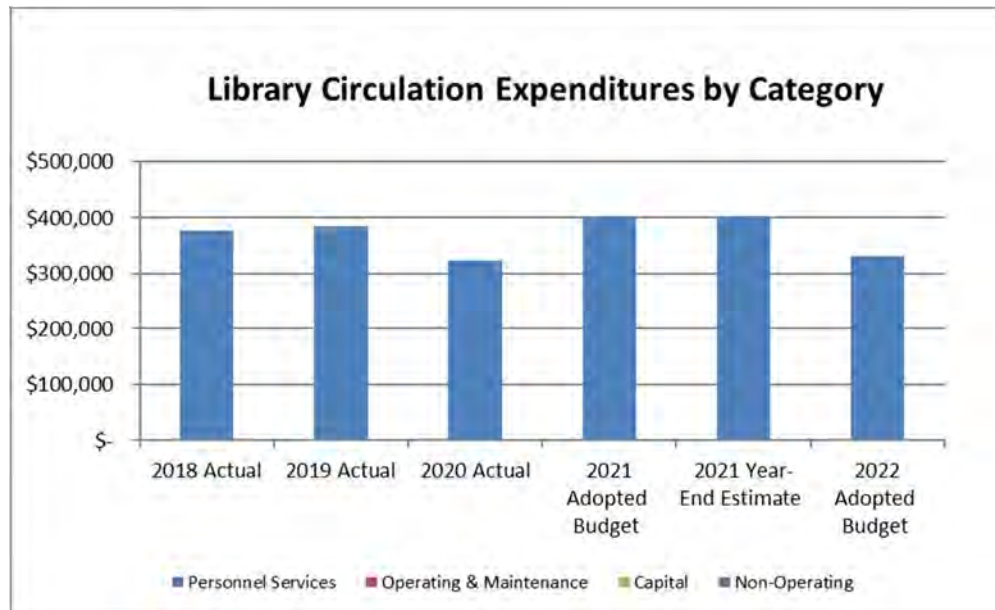
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Library - Adults Expenditures						
01-523-6010 Salary . Regular	563,489	678,323	722,453	508,145	508,145	489,945
01-523-6020 Salary . Overtime	35	69	614	-	-	-
01-523-6030 Social Security	35,620	42,345	46,660	31,720	31,720	30,689
01-523-6035 Medicare	8,331	9,903	10,912	7,368	7,368	7,104
01-523-6040 Worker's Comp. Ins.	818	808	678	562	562	543
01-523-6050 Medical	66,727	55,622	56,747	77,807	77,807	72,448
01-523-6051 Life	1,154	1,375	1,637	1,247	1,247	1,197
01-523-6052 Disability	1,547	1,821	1,764	1,431	1,431	1,374
01-523-6053 Dental	5,152	4,939	4,531	4,403	4,403	3,853
01-523-6054 Vision	982	1,022	941	912	912	798
01-523-6055 Short-Term Disability	294	331	304	216	216	216
01-523-6060 ICMA 401A . General Govern	20,978	30,280	27,275	27,459	27,459	31,031
01-523-6140 ICMA . Deferred Comp	6,712	6,153	5,021	3,470	3,470	5,036
01-523-6141 ICMA 457 Match 2%	5,485	9,007	3,082	-	-	-
01-523-6142 Retirement Health Savings	2,280	3,500	-	-	-	-
01-523-6143 Service Awards	-	100	-	-	-	-
01-523-6160 Unemployment Insurance	356	397	360	364	364	364
01-523-7461 Senior & Youth Outreach	-	6,232	30,816	16,800	3,000	8,000
Total Library - Adults Expenditures	719,960	852,227	913,796	681,904	668,104	652,598



Library - Circulation

Expenditures by Line Item

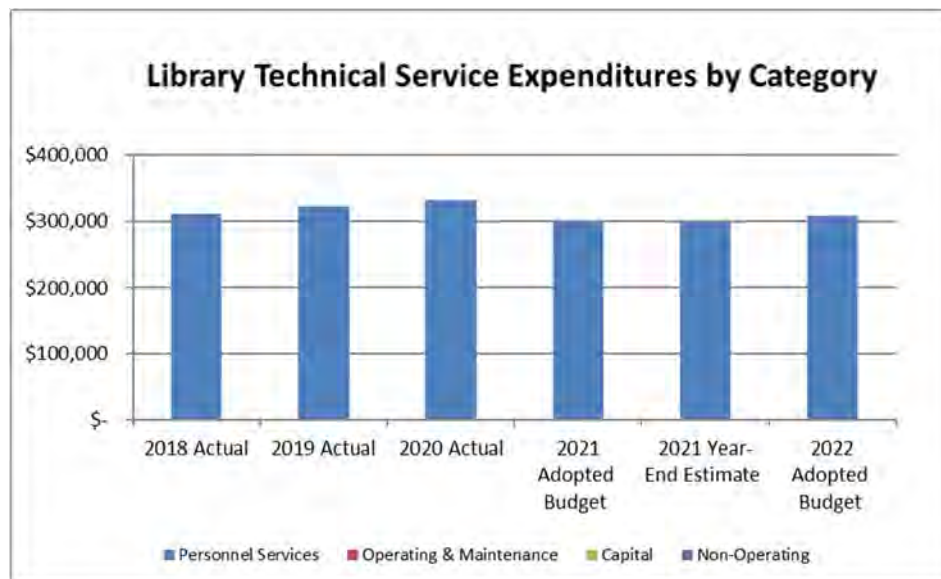
Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Library - Circulation Expenditures							
01-524-6010	Salary . Regular	289,834	299,821	247,811	296,201	296,201	260,070
01-524-6030	Social Security	18,350	18,815	16,324	18,648	18,648	16,198
01-524-6035	Medicare	4,292	4,400	3,818	4,295	4,295	3,771
01-524-6040	Worker's Comp. Ins.	432	385	287	328	328	287
01-524-6050	Medical	46,695	42,102	39,517	66,434	66,434	44,452
01-524-6051	Life	480	539	640	705	705	607
01-524-6052	Disability	636	714	735	810	810	697
01-524-6053	Dental	3,211	3,084	2,405	3,153	3,153	2,222
01-524-6054	Vision	584	570	450	601	601	449
01-524-6055	Short-Term Disability	256	241	243	243	243	216
01-524-6060	ICMA 401A . General Govern	6,022	6,527	5,344	6,805	6,805	-
01-524-6140	ICMA . Deferred Comp	3,495	4,914	4,239	4,580	4,580	1,194
01-524-6141	ICMA 457 Match 2%	1,673	1,865	705	-	-	-
01-524-6142	Retirement Health Savings	700	1,000	-	-	-	-
01-524-6143	Service Awards	500	-	-	-	-	-
01-524-6160	Unemployment Insurance	315	296	288	504	504	476
Total Library - Circulation Expenditures		377,474	385,273	322,805	403,307	403,307	330,639



Library – Technical Services

Expenditures by Line Item

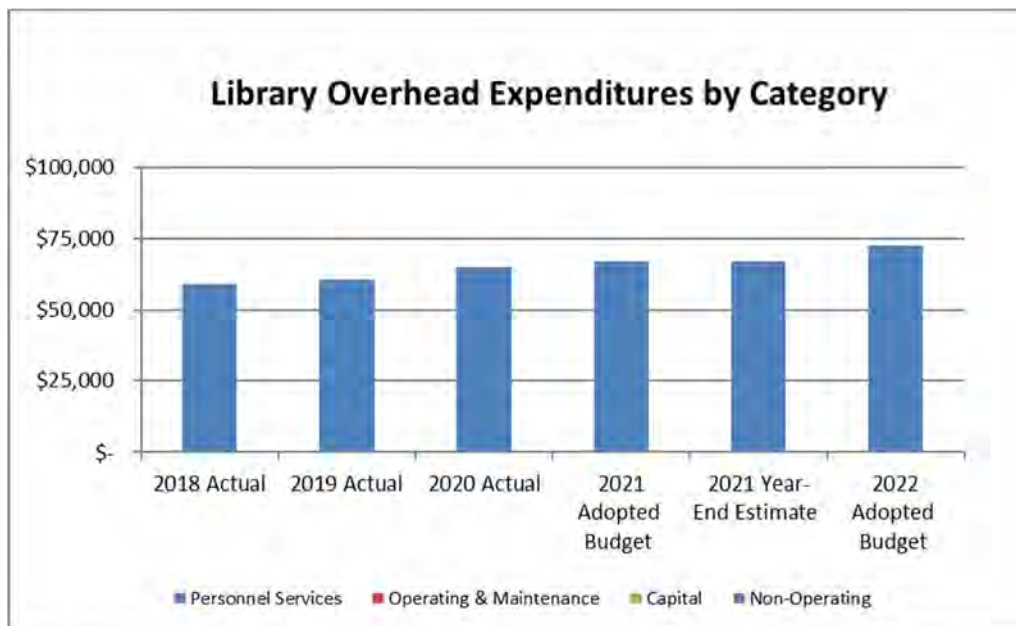
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Library - Technical Service Expenditures						
01-525-6010 Salary . Regular	231,023	236,018	259,694	222,421	222,421	234,255
01-525-6030 Social Security	14,657	14,950	16,899	13,790	13,790	14,524
01-525-6035 Medicare	3,428	3,496	3,952	3,225	3,225	3,397
01-525-6040 Worker's Comp. Ins.	340	297	287	246	246	260
01-525-6050 Medical	38,777	43,567	34,662	38,904	38,904	34,887
01-525-6051 Life	489	527	967	601	601	632
01-525-6052 Disability	600	641	646	690	690	726
01-525-6053 Dental	2,302	2,434	1,827	2,037	2,037	2,037
01-525-6054 Vision	446	504	378	422	422	422
01-525-6055 Short-Term Disability	133	133	127	108	108	108
01-525-6060 ICMA 401A . General Govern	12,268	12,713	11,107	15,569	15,569	16,398
01-525-6140 ICMA Deferred Comp	1,681	1,686	503	-	-	-
01-525-6141 ICMA 457 Match 2%	3,451	3,630	1,341	-	-	-
01-525-6142 Retirement Health Savings	1,200	1,500	-	-	-	-
01-525-6143 Service Awards	800	-	100	-	-	-
01-525-6160 Unemployment Insurance	124	130	134	112	112	112
Total Library - Technical Service Expenditures	311,721	322,226	332,623	298,125	298,125	307,758



Library - Overhead

Expenditures by Line Item

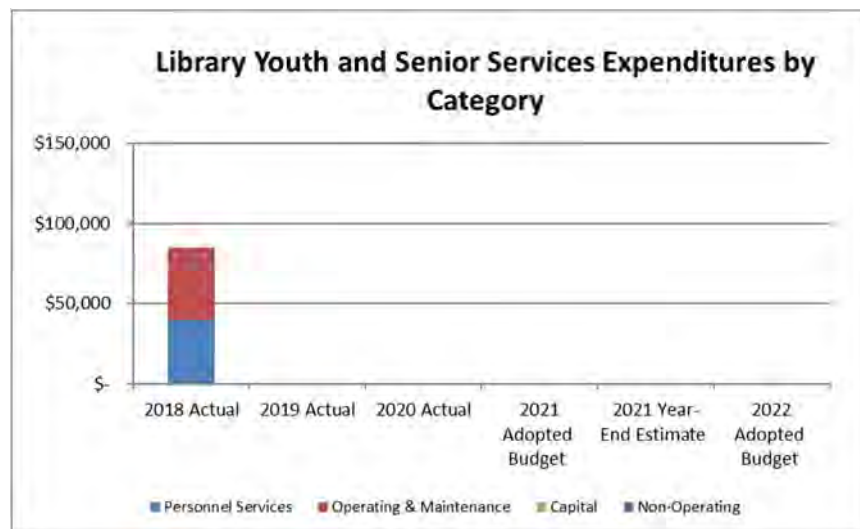
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Library - Overhead Expenditures						
01-527-6010 Salary . Regular	42,331	43,802	48,024	48,944	48,944	53,144
01-527-6020 Salary . Overtime	-	-	-	-	-	-
01-527-6030 Social Security	2,617	2,729	3,120	3,035	3,035	3,295
01-527-6035 Medicare	612	638	730	710	710	771
01-527-6040 Worker's Comp. Ins.	1,847	1,739	1,732	1,631	1,631	1,773
01-527-6050 Medical	7,391	7,096	7,391	8,071	8,071	8,722
01-527-6051 Life	95	97	134	132	132	143
01-527-6052 Disability	125	128	134	152	152	165
01-527-6053 Dental	588	550	572	550	550	550
01-527-6054 Vision	114	114	118	114	114	114
01-527-6055 Short-Term Disability	27	27	28	27	27	27
01-527-6060 ICMA 401A . General Govern	2,832	2,901	3,120	3,426	3,426	3,720
01-527-6142 Retirement Health Savings	400	500	-	-	-	-
01-527-6143 Service Awards	-	300	-	-	-	-
01-527-6150 Uniforms	-	161	125	150	150	150
01-527-6160 Unemployment Insurance	25	26	27	28	28	28
Total Library - Overhead Expenditures	59,005	60,808	65,255	66,970	66,970	72,602



Library – Youth and Senior Services

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Library - Youth and Senior Services						
01-528-6010 Salary . Regular	35,253	-	-	-	-	-
01-528-6030 Social Security	2,242	-	-	-	-	-
01-528-6035 Medicare	524	-	-	-	-	-
01-528-6040 Worker's Comp. Ins.	25	-	-	-	-	-
01-528-6051 Life	75	-	-	-	-	-
01-528-6052 Disability	48	-	-	-	-	-
01-528-6053 Dental	453	-	-	-	-	-
01-528-6054 Vision	31	-	-	-	-	-
01-528-6055 Short-Term Disability	35	-	-	-	-	-
01-528-6060 ICMA 401A . General Govern	965	-	-	-	-	-
01-528-6142 Retirement Health Savings	120	-	-	-	-	-
01-528-6160 Unemployment Insurance	37	-	-	-	-	-
01-528-7110 Supplies Office	394	-	-	-	-	-
01-528-7360 Software Maintenance & Licensing	283	-	-	-	-	-
01-528-7420 Business Meetings	152	-	-	-	-	-
01-528-7430 Professional/Consulting Sv	15,384	-	-	-	-	-
01-528-7461 Senior Services Program	28,835	-	-	-	-	-
<i>Total Library - Youth & Senior Services Expenditures</i>	<i>84,858</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>



Museum Budget Summary

*Did You Know?
Prompted by the
COVID related
closures and
community demand in
2020, the Museum staff
created and shared
282 virtual programs,
exhibit tours, games,
puzzles, recipes, and
educational activities
which resulted in
136,856 interactions
with the public.*

Littleton Museum

The Littleton Museum is a welcoming and unique community-based cultural facility that provides an immersive experience in history, living history, and art. The Museum strives to be accessible and inclusive, and to engage, inspire, and educate the public through a variety of interactive experiences.

Major Programs – by allocation

- **Museum Exhibits:** Plan, coordinate, research, develop, design, market, schedule, finance, and work with external partners on the creation of new exhibitions at the museum. Work with partnering organizations to facilitate traveling exhibitions.
- **Living History:** Management and care of livestock and crops, operation of living history interpretation, blacksmith, and foodways programming.
- **Artifact Management & Conservation:** Acquire artifacts for museum collections according to professional standards; catalog and digitize collections; conserve/maintain artifacts and facilitate exhibitions; coordinate research requests from public.
- **Facility Grounds & Maintenance:** Maintain, repair, and secure 8 modern buildings, 20 historical buildings, and 39 acres which include cropland, farms, wetlands, and a lake.

Custodial: Clean and maintain main museum building, collections building, five outbuildings, and sidewalks totaling over 50,000 square feet of 39 acres; order/maintain supplies and equipment, dispose of trash and recycling; staff, prepare, and clean up for all special events.

How Do We Support Envision Littleton the City's 20-year plan?

By reinforcing the quality-of-life Littleton residents enjoy, the Museum promotes history, art, and culture through collections, exhibits, programs, and services that are diverse, comprehensive, and accessible.

Service Delivery Changes for 2022

- **Restoration of Service Levels** – As the City returns to its pre-COVID operations, the Museum is moving towards full staffing after budget reductions, layoffs, and early retirements. The Library used federal funding from the American Rescue Plan Act (ARPA) to increase public hours, programming, and services in May 2021 to 80% of pre-COVID levels. In 2022, the Museum plans to return to 100% level of service and staffing, opening to the public approximately 47 hours per week, with a corresponding increase to programming and service levels. By restoring staffing and service levels, we are able to “maintain and enhance the Littleton Museum” as a premier public facility “with targeted programming for all ages”.

Museum Budget Summary (continued)

Performance Summary

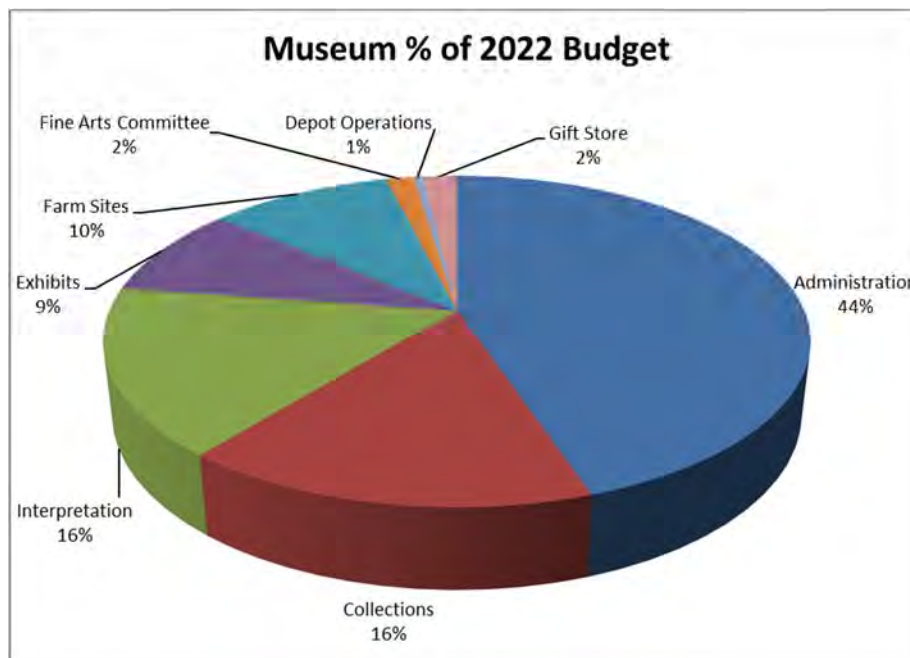
Performance Measures for Major Programs

Program	What We Measure and Why	2020 Actual	2021 Anticipated	2022 Goal
Museum Events & Programming	Measure: General, event, and program attendance Reason: Demonstrate connection to public by providing physical/virtual access to resources consistent with community needs. Meets Council Goals 5,8; HART Goal 4, 5; HART Policy 6, 7, 8; HART Action 6, 9, 12, 16. Deliver excellent customer service.	25,645*	83,000	99,600*
		*153,729 in 2019		*Estimated reduction from 2019 due to admission fee
Digitization of Collections	Measure: Percentage of ~65,000 object collection made available online through digitization Reason: Ensure accessibility of collection materials via the City/Museum website. Meets Council Goals 5,8; HART Goal 4, 5; HART Policy 6, 8; HART Action 6, 12, 16. Deliver excellent customer service.		3%	3%
			3%	3%
Research Requests from the Public	Measure: Use of the Research Center and staff for historical research by the public Reason: Maximize community impact by making museum spaces and services available to the public. Meets Council Goals 5,8; HART Goal 4, 5; HART Policy 6, 7, 8; HART Action 6, 12, 16; Deliver excellent customer service.	15*	25	35
		*36 in 2019		
Museum Exhibits	Measure: Access to Museum exhibits by the public through in-person or virtual visits. Reason: Ensure equitable and inclusive access to diverse exhibits. Meets Council Goals 5,8; HART Goal 4, 5; HART Policy 6, 7, 8; HART Action 2, 6, 12, 16, 25; Deliver excellent customer service.	136,856*	140,000	150,000
		*Virtual access		

Museum Services Budget Summary Overview (continued)

Museum Departments Budget Summary Overview

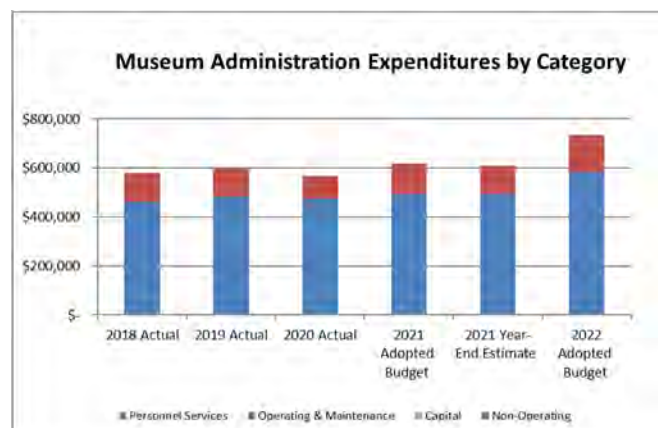
Division	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Museum Administration	578,614	596,984	568,423	617,483	610,483	734,602
Museum Collections	217,681	244,210	235,589	255,168	277,868	263,250
Museum Interpretation	348,078	367,298	306,773	241,927	240,927	268,530
Museum Exhibits	114,559	135,458	120,598	141,356	156,441	145,351
Museum Farm Sites	137,799	147,259	130,123	156,401	185,401	163,159
Museum Fine Arts Committee	6,325	16,034	-	25,000	39,500	25,000
Museum Depot Operations	5,883	34	1,234	8,000	8,000	8,000
Museum Gift Store	26,616	28,465	11,415	31,100	26,100	30,630
Total Expenditures - Museum	1,435,554	1,535,742	1,374,155	1,476,435	1,544,720	1,638,522



Museum - Administration

Expenditures by Line Item

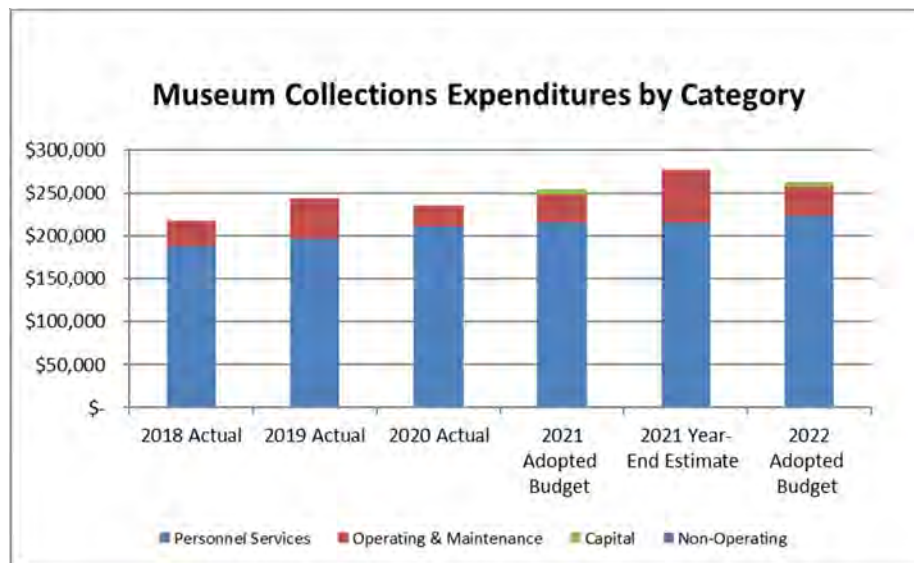
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Museum - Administration Expenditures							
01-560-6010	Salary . Regular	346,825	361,320	357,910	355,586	355,586	434,308
01-560-6020	Salary . Overtime	2,686	4,457	1,802	3,605	3,605	3,623
01-560-6030	Social Security	21,824	22,649	22,778	22,170	22,170	27,152
01-560-6035	Medicare	5,104	5,330	5,418	5,208	5,208	6,350
01-560-6040	Worker's Comp. Ins.	7,758	7,272	6,664	6,965	6,965	5,828
01-560-6050	Medical	51,428	51,322	54,812	72,358	72,358	66,634
01-560-6051	Life	692	784	937	938	938	1,173
01-560-6052	Disability	873	1,001	1,076	1,077	1,077	1,346
01-560-6053	Dental	2,888	2,930	3,499	4,073	4,073	3,853
01-560-6054	Vision	561	606	727	843	843	798
01-560-6055	Short-Term Disability	205	212	197	203	203	189
01-560-6060	ICMA 401A . General Govern	17,784	19,049	18,093	19,655	19,655	30,402
01-560-6140	ICMA . Deferred Comp	76	130	-	-	-	-
01-560-6141	ICMA 457 Match 2%	2,351	2,518	989	-	-	-
01-560-6142	Retirement Health Savings	1,818	2,250	-	-	-	-
01-560-6143	Service Awards	-	200	100	-	-	-
01-560-6150	Uniforms	945	720	161	600	600	300
01-560-6160	Unemployment Insurance	250	257	237	252	252	196
01-560-7110	Supplies Office	5,763	5,578	4,611	6,000	6,000	6,000
01-560-7112	Printer Supplies	-	951	996	1,500	1,500	-
01-560-7115	Non-Capital Equipment	2,534	550	2,504	1,500	1,500	1,500
01-560-7120	Supplies Janitorial	11,400	10,410	2,313	13,100	10,100	13,100
01-560-7220	Event/Bldg Supplies Admin	16,092	11,881	18,567	17,000	17,000	17,000
01-560-7270	Small Tools	984	782	100	1,000	1,000	1,000
01-560-7280	Books Magazines Subscripti	420	861	654	500	500	500
01-560-7285	Dues & Memberships	5,310	6,635	5,951	8,000	8,000	8,000
01-560-7360	Software Maintenance & Licensing	-	5,557	-	-	-	-
01-560-7419	Bank Fees	290	281	44	1,000	1,000	1,000
01-560-7420	Business Meetings	1,018	1,496	176	2,000	2,000	2,000
01-560-7430	Professional/Consulting Sv	3,709	4,458	968	6,500	6,500	36,500
01-560-7446	Uniforms	956	1,160	546	1,700	1,700	1,700
01-560-7450	Learning & Education	3,884	3,479	1,413	3,500	3,500	3,500
01-560-7461	Fine Arts Committee/Counci	11,500	11,954	3,000	10,150	10,150	10,150
01-560-7500	Advertising	308	490	214	-	-	2,500
01-560-7510	Rentals . Administration	761	131	495	500	500	500
01-560-7540	Copier Lease - Non-Lewan	5,313	6,521	5,755	6,500	6,500	-
01-560-7570	Other Equipment Maint.	162	-	47	500	500	500
01-560-7572	Alarm Monitoring & Maint.	6,554	7,458	10,000	10,000	6,000	10,000
01-560-7580	Bldg. M & R Museum & Caret	37,592	33,344	34,669	33,000	33,000	37,000
Total Museum - Administration Expenditures		578,614	596,984	568,423	617,483	610,483	734,602



Museum - Collections

Expenditures by Line Item

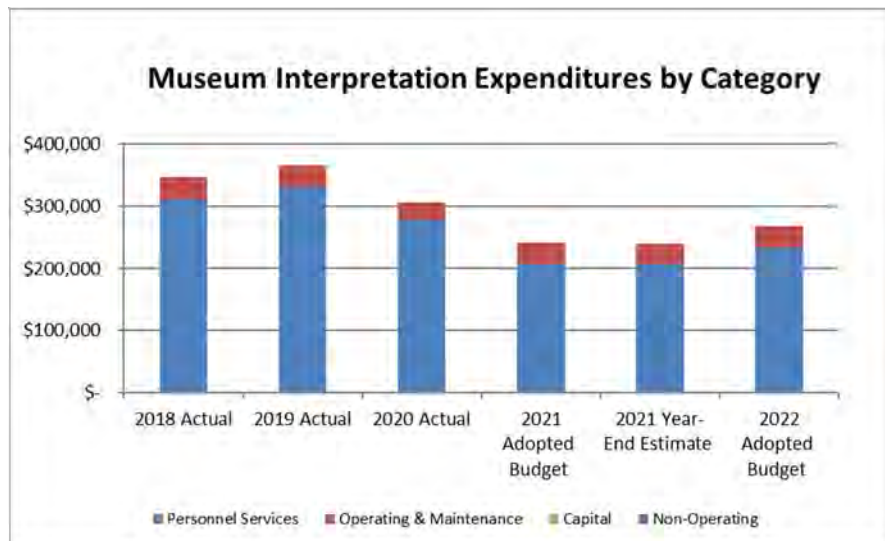
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Museum - Collections Expenditures							
01-561-6010	Salary . Regular	139,270	149,329	160,533	162,984	162,984	168,295
01-561-6020	Salary.Overtime	1,134	1,217	1,016	1,030	1,030	1,035
01-561-6030	Social Security	8,423	9,319	10,416	10,169	10,169	10,498
01-561-6035	Medicare	1,970	2,180	2,436	2,378	2,378	2,455
01-561-6040	Worker's Comp. Ins.	205	186	188	181	181	187
01-561-6050	Medical	22,174	18,922	22,174	24,214	24,214	26,165
01-561-6051	Life	317	339	447	440	440	454
01-561-6052	Disability	420	449	513	505	505	522
01-561-6053	Dental	1,764	1,461	1,715	1,651	1,651	1,651
01-561-6054	Vision	342	302	355	342	342	342
01-561-6055	Short-Term Disability	81	74	84	81	81	81
01-561-6060	ICMA 401A . General Govern	9,765	10,244	10,212	11,409	11,409	11,781
01-561-6141	ICMA 457 Match 2%	784	626	320	-	-	-
01-561-6142	Retirement Health Savings	1,200	1,400	-	-	-	-
01-561-6143	Service Awards	-	100	400	-	-	-
01-561-6160	Unemployment Insurance	76	81	82	84	84	84
01-561-7280	Books Magazines Subscripti	430	312	204	600	600	600
01-561-7300	Collections Supplies	8,507	7,927	4,350	8,600	8,600	8,600
01-561-7360	Software Maintenance & Licensing	-	-	1,352	-	-	-
01-561-7430	Professional/Consulting Sv	9,167	25,978	15,247	-	28,500	14,500
01-561-7450	Learning & Education	4,531	5,789	1,128	21,000	21,000	6,500
01-561-7461	Collections	1,020	1,030	1,040	1,700	1,700	1,700
01-561-7742	Collections Acquisitions	6,102	6,945	1,380	2,000	2,000	2,000
01-561-7820	Building Improvements	-	-	-	5,800	-	5,800
Total Museum - Collections Expenditures		217,681	244,210	235,589	255,168	277,868	263,250



Museum - Interpretation

Expenditures by Line Item

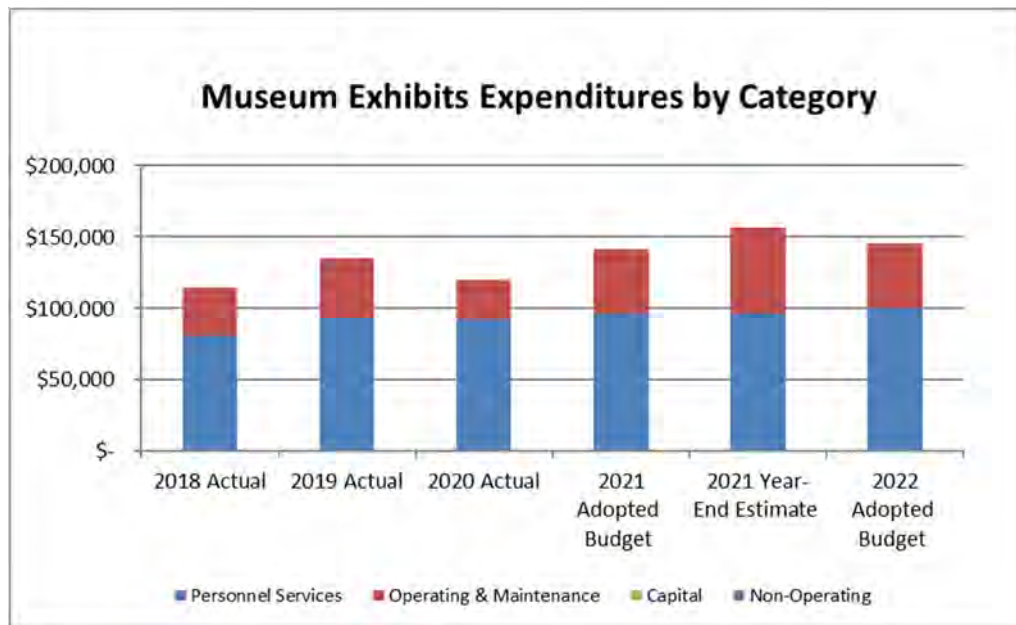
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Museum - Interpretation Expenditures							
01-562-6010	Salary . Regular	232,287	248,982	215,862	155,982	155,982	157,788
01-562-6020	Salary . Overtime	498	521	386	2,060	2,060	2,070
01-562-6030	Social Security	14,542	15,586	13,982	10,016	10,016	10,135
01-562-6035	Medicare	3,401	3,645	3,270	2,292	2,292	2,318
01-562-6040	Worker's Comp. Ins.	10,548	10,214	6,176	5,889	5,889	5,962
01-562-6050	Medical	31,799	32,466	27,063	19,814	19,814	38,550
01-562-6051	Life	504	543	617	421	421	426
01-562-6052	Disability	667	720	605	484	484	489
01-562-6053	Dental	1,882	1,761	1,085	958	958	1,651
01-562-6054	Vision	433	433	317	272	272	272
01-562-6055	Short-Term Disability	135	135	116	81	81	81
01-562-6060	ICMA 401A . General Govern	8,503	8,826	4,321	4,819	4,819	9,838
01-562-6140	ICMA . Deferred Comp	3,277	3,353	2,089	3,499	3,499	3,610
01-562-6141	ICMA 457 Match 2%	1,790	2,502	2,301	-	-	-
01-562-6142	Retirement Health Savings	800	1,000	-	-	-	-
01-562-6143	Service Awards	-	800	-	-	-	-
01-562-6150	Uniforms - Interpretation	92	-	-	-	-	-
01-562-6160	Unemployment Insurance	126	144	136	140	140	140
01-562-7280	Books Magazines Subscripti	370	444	208	500	500	500
01-562-7300	Education Supplies	16,801	18,686	16,650	16,200	16,200	16,200
01-562-7430	Professional/Consulting Sv	1,000	1,000	849	2,000	2,000	2,000
01-562-7450	Learning & Education	4,993	3,170	504	4,000	3,000	4,000
01-562-7461	Education & Food	13,631	12,367	10,235	12,500	12,500	12,500
Total Museum - Interpretation Expenditures		348,078	367,298	306,773	241,927	240,927	268,530



Museum - Exhibits

Expenditures by Line Item

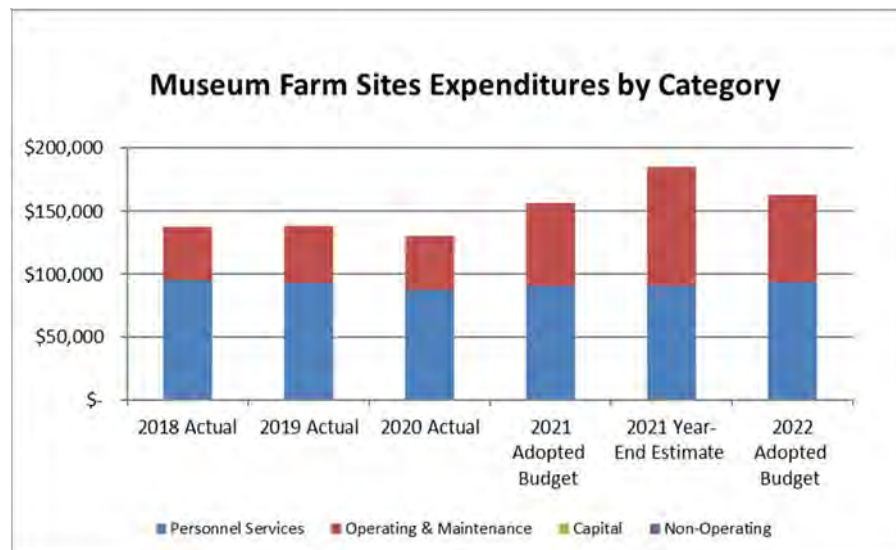
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Museum - Exhibits Expenditures						
01-563-6010 Salary . Regular	60,073	64,312	62,293	63,244	63,244	65,233
01-563-6020 Salary . Overtime	2,816	2,765	-	2,060	2,060	2,070
01-563-6030 Social Security	3,878	4,155	4,012	4,049	4,049	4,173
01-563-6035 Medicare	907	972	938	947	947	976
01-563-6040 Worker's Comp. Ins.	90	81	72	72	72	74
01-563-6050 Medical	7,391	14,664	19,217	20,985	20,985	22,676
01-563-6051 Life	134	149	320	171	171	176
01-563-6052 Disability	178	198	199	196	196	202
01-563-6053 Dental	588	550	572	550	550	550
01-563-6054 Vision	114	39	-	-	-	-
01-563-6055 Short-Term Disability	27	28	28	27	27	27
01-563-6060 ICMA 401A . General Govern	4,185	4,394	3,963	4,427	4,427	4,566
01-563-6142 Retirement Health Savings	400	500	-	-	-	-
01-563-6160 Unemployment Insurance	25	52	27	28	28	28
01-563-7220 Bldg. Supplies Exhibits	27,958	21,769	13,327	24,500	33,460	24,500
01-563-7280 Books Magazines Subscripti	80	66	65	500	500	500
01-563-7300 Exhibits Supplies	4,889	14,680	12,754	17,600	23,725	17,600
01-563-7420 Business Meetings	-	-	240	-	-	-
01-563-7430 Professional & Consulting	-	5,432	-	-	-	-
01-563-7450 Learning & Education	825	652	2,571	2,000	2,000	2,000
Total Museum - Exhibits Expenditures	114,559	135,458	120,598	141,356	156,441	145,351



Museum – Farm Sites

Expenditures by Line Item

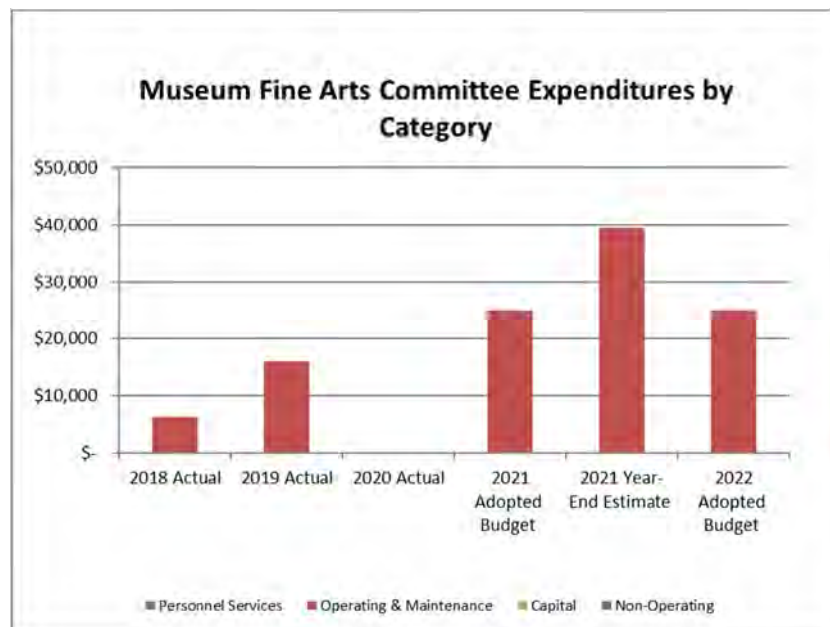
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Museum - Farm Sites Expenditures						
01-564-6010 Salary . Regular	61,589	58,136	53,930	54,753	54,753	56,476
01-564-6020 Salary . Overtime	2,436	3,933	2,972	3,090	3,090	3,105
01-564-6030 Social Security	3,683	3,627	3,401	3,586	3,586	3,694
01-564-6035 Medicare	861	848	795	839	839	864
01-564-6040 Worker's Comp. Ins.	2,789	2,253	2,161	2,128	2,128	2,195
01-564-6050 Medical	19,217	18,449	19,217	20,985	20,985	22,676
01-564-6051 Life	111	124	150	148	148	152
01-564-6052 Disability	147	165	172	170	170	175
01-564-6053 Dental	588	550	572	550	550	550
01-564-6054 Vision	114	114	118	114	114	114
01-564-6055 Short-Term Disability	27	27	28	27	27	27
01-564-6060 ICMA 401A . General Govern	3,490	3,725	3,431	3,833	3,833	3,953
01-564-6142 Retirement Health Savings	400	500	-	-	-	-
01-564-6150 Uniforms	104	-	-	150	150	150
01-564-6160 Unemployment Insurance	46	36	27	28	28	28
01-564-7115 Office Furniture	59	-	4,392	3,000	3,000	3,000
01-564-7220 Bldg Supplies Farm Sites	2,086	6,945	2,453	7,100	7,100	7,100
01-564-7311 Veterinary Services	4,385	3,598	3,908	3,900	3,900	3,900
01-564-7312 Feed	17,027	18,144	17,279	19,000	16,000	19,000
01-564-7313 Horseshoes & Tack	3,020	361	817	2,000	2,000	2,000
01-564-7314 Livestock Replacement	1,994	130	-	1,000	1,000	1,000
01-564-7430 Professional/Consulting Svcs	-	960	-	-	-	-
01-564-7525 Trash Collection	-	8	-	1,000	1,000	1,000
01-564-7580 Bldg. M & R Farm Sites	13,625	15,861	14,299	29,000	61,000	32,000
01-564-7830 Improvements Other Than Bldgs.	-	8,765	-	-	-	-
Total Museum - Farm Sites Expenditures	137,799	147,259	130,123	156,401	185,401	163,159



Museum – Fine Arts Committee

Expenditures by Line Item

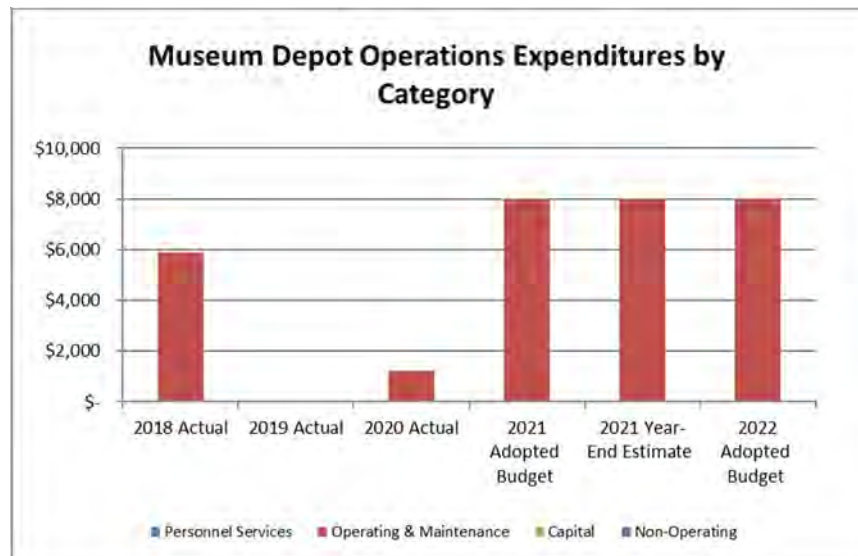
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Museum - Fine Arts Committee Expenditures						
01-565-7461 1086 Fine Arts Conservation	6,325	16,034	-	25,000	39,500	25,000
<i>Total Museum - Fine Arts Committee Expenditures</i>	<i>6,325</i>	<i>16,034</i>	<i>-</i>	<i>25,000</i>	<i>39,500</i>	<i>25,000</i>



Museum – Depot Operations

Expenditures by Line Item

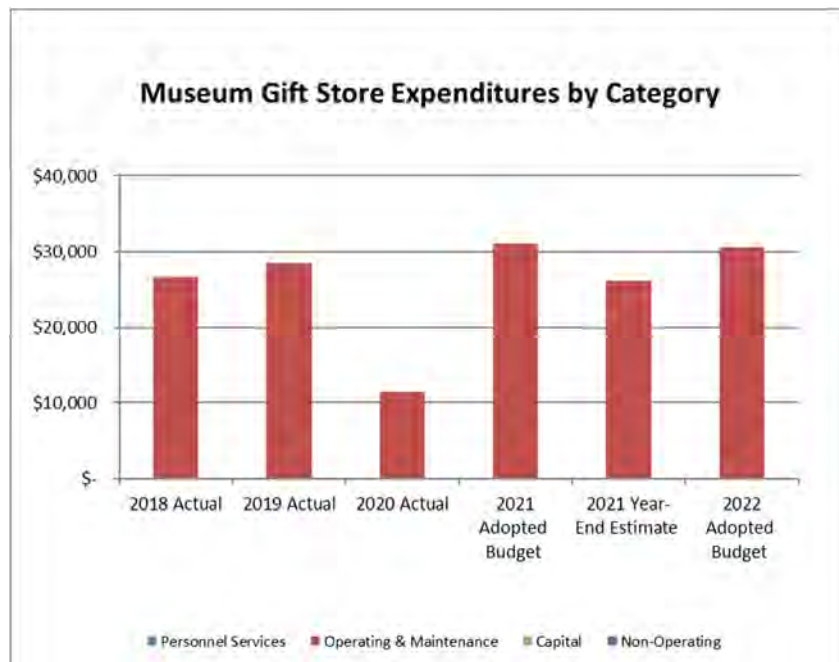
Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Museum - Depot Operations Expenditures						
01-566-7461 Depot Operation	5,883	34	1,234	8,000	8,000	8,000
<i>Total Museum - Depot Operations Expenditures</i>	<i>5,883</i>	<i>34</i>	<i>1,234</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>



Museum – Gift Store

Expenditures by Line Item

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Museum - Gift Store							
01-567-7323	Museum Gift Store Purchase	23,561	25,323	8,704	27,530	22,530	27,530
01-567-7360	Software Maintenance & Licensing	-	-	465	470	470	-
01-567-7419	Bank Fees	3,055	3,142	2,246	3,100	3,100	3,100
Total Museum - Gift Store Expenditures		26,616	28,465	11,415	31,100	26,100	30,630



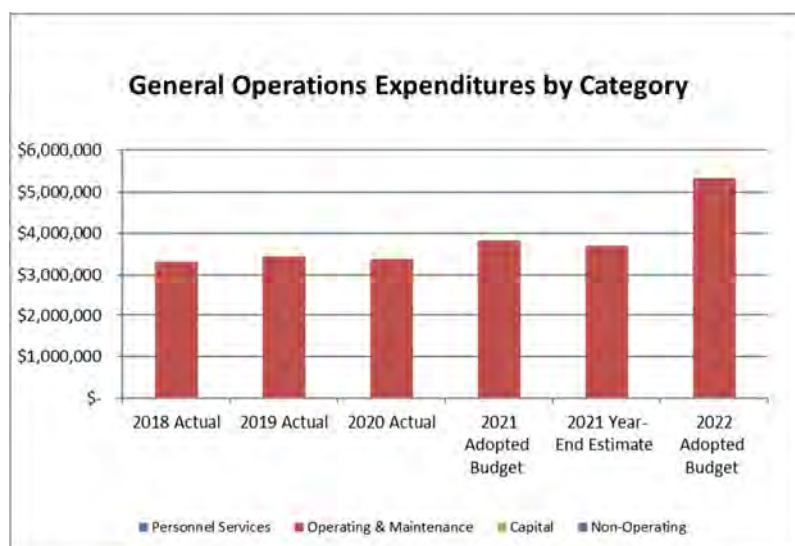
General Operations

Description of Department

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

Expenditures by Line Item

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
General Operations Expenditures							
01-600-6192	Salary & Benefits	-	-	-	(405,661)	(405,661)	(587,762)
01-600-7112	Printer Supplies	-	-	-	-	-	47,580
01-600-7115	Non-Capital Equipment	69,861	-	-	-	-	-
01-600-7285	Dues & Memberships	67,765	70,735	73,711	74,700	74,700	79,000
01-600-7360	Software Maintenance & Licensing	-	-	-	-	-	1,272,010
01-600-7410	Collection Fee	56,107	57,111	39,719	44,940	44,940	31,250
01-600-7411	Co. Clerk . Veh Tax Collec	124,995	129,737	124,585	134,500	134,500	126,000
01-600-7430	Professional/Consulting Sv	44,036	94,053	27,665	40,000	40,000	40,000
01-600-7461	Senior Resident Tax Refund	113,307	118,647	111,906	125,000	125,000	115,000
01-600-7462	Employee Recognition	-	-	50,000	-	-	-
01-600-7465	Tax Incentive Agreements	96,689	41,156	50,935	55,000	59,268	-
01-600-7466	URA Increment	73,896	102,957	-	-	-	-
01-600-7468	Community Support	20,000	-	-	-	-	-
01-600-7470	Telecommunications	300,952	357,782	358,242	478,000	666,000	517,000
01-600-7480	Postage	98,288	74,628	69,540	80,000	80,000	75,000
01-600-7510	Rentals	37,911	1,925	1,575	2,100	2,100	2,100
01-600-7520	Electricity & Gas	507,396	503,618	475,755	603,580	553,580	650,580
01-600-7525	Water & Sewer Charges	238,078	246,128	269,948	259,921	259,921	300,921
01-600-7530	Street Lighting	849,262	1,034,743	1,071,498	1,110,550	1,031,000	1,110,550
01-600-7540	Copier Lease - Non-Lewan	-	-	-	-	-	81,200
01-600-7541	Copier Lease - Lewan	-	-	-	-	-	19,600
01-600-7610	Property & Liability Insur	580,000	600,000	600,000	800,000	600,000	840,000
01-600-7700	Other Charges	-	810	-	-	-	-
01-600-7721	Election	30,166	13,130	48,745	30,000	30,000	30,000
Total General Operations Expenditures		3,308,710	3,447,160	3,373,823	3,432,630	3,295,348	4,750,029



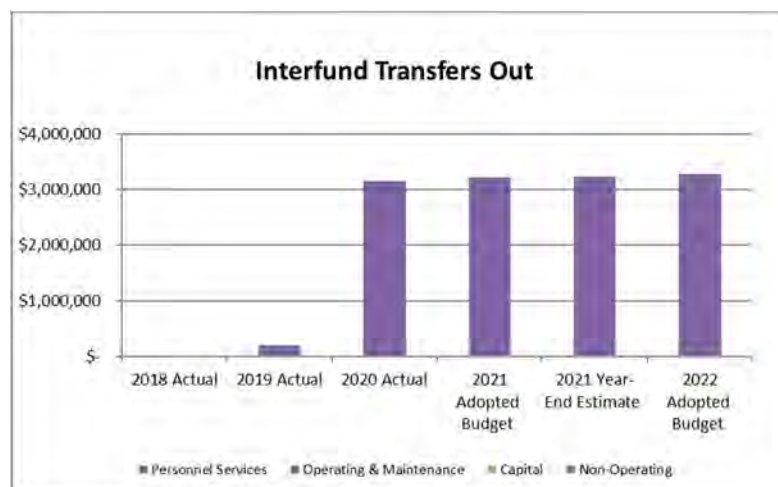
Interfund Transfers Out

Highlights of 2022 Budget

As a result of the approval of the South Metro Fire Rescue Authority inclusion by voters in November 2018, the City will transfer \$3,177,500 to the Capital Projects Reserve Account. In addition, \$103,403 will be transferred from the General Fund to the Geneva Village Fund.

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Interfund Transfers Out						
01-600-8534 Tr Out . Capital Projects Reserve Account	-	-	3,100,000	3,158,900	3,158,900	3,177,500
01-600-8543 Tr Out . Emergency Medical Transport	-	194,719	-	-	-	-
01-600-8545 Tr Out . Geneva Village	-	-	50,000	50,000	50,000	103,403
01-600-8561 Tr Out . Life AD&D	-	-	-	-	26,000	-
Total Interfund Transfers Out	-	194,719	3,150,000	3,208,900	3,234,900	3,280,903



Grand Total General Fund Expenditures

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Grand Total Expenditures	61,124,602	49,788,841	43,158,967	46,514,740	48,045,696	49,343,060



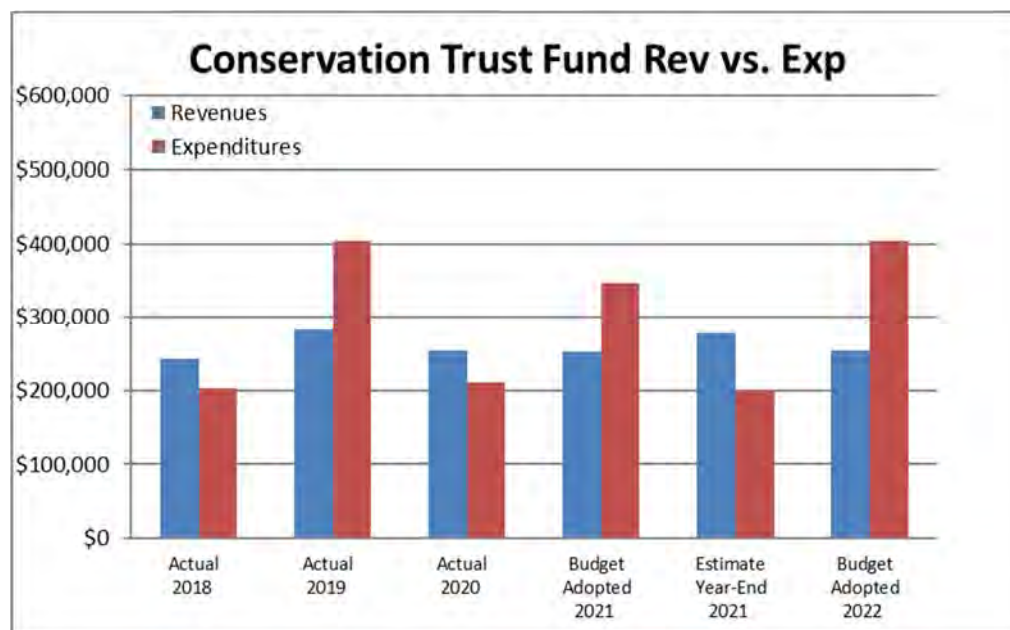
Photo by Joseph Wildweding

Special Revenue Funds

Conservation Trust Fund

Conservation Trust Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Intergovernmental	\$ 237,905	\$ 272,587	\$ 247,484	\$ 250,000	\$ 275,000	\$ 250,000
Investment earnings	5,020	9,438	6,690	2,402	3,197	4,448
Total revenues	242,926	282,025	254,174	252,402	278,197	254,448
Expenditures						
Culture and recreation	203,129	404,426	120,287	150,000	150,000	143,449
Capital outlay	-	-	91,291	196,000	50,000	260,000
Total expenditures	203,129	404,426	211,578	346,000	200,000	403,449
Excess (deficiency) of financial sources over financial uses	39,796	(122,401)	42,596	(93,598)	78,197	(149,001)
Fund Balance, Beginning of Year	\$ 239,811	\$ 279,607	\$ 157,206	\$ 150,121	\$ 199,802	\$ 277,999
Fund Balance, End of Year	\$ 279,607	\$ 157,206	\$ 199,802	\$ 56,523	\$ 277,999	\$ 128,998



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 – \$254,448

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

Expenditures – \$403,449

Funds appropriated are for parkland maintenance, South Platte Park operating costs and rent expenses for trail land, as well as a museum master plan.

Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
14-171-5324	Lottery Funds	237,905	272,587	247,484	250,000	275,000	250,000
14-171-5700	Interest Earnings	5,020	9,438	6,690	2,402	3,197	4,448
Total Revenues		242,925	282,025	254,174	252,402	278,197	254,448

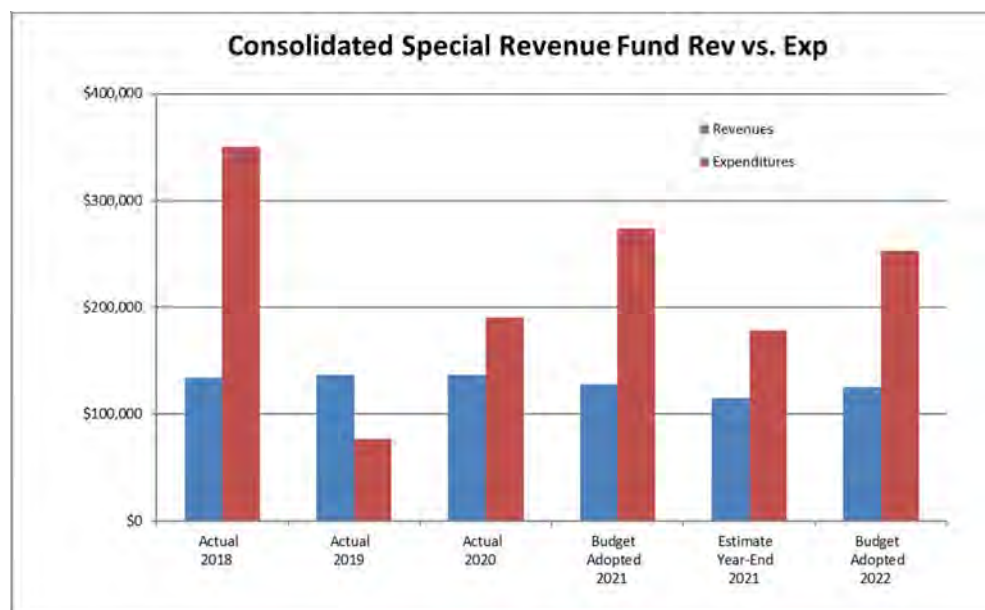
Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
14-400-6010	Parkland Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
14-400-7461	South Platte Park	50,000	50,000	-	29,098	29,098	21,920
14-400-7510	Rent	-	-	20,287	20,902	20,902	21,529
14-400-7820	Library Window Replacement - Efficiency	21,562	-	-	-	-	-
14-400-7820	Library Boiler Replacement	7,567	188,433	-	-	-	-
14-400-7820	Library - Cloud Forest Room RTU	-	-	91,291	-	-	-
14-400-7820	Roof Replacement - Museum Hist Bldgs	-	65,993	-	-	-	-
14-400-7820	Museum Master Plan	-	-	-	-	-	250,000
14-400-7820	Library/Museum Security System Upgrades	-	-	-	196,000	50,000	10,000
14-400-7860	Traffic Signal Crosswalk Improvements	24,000	-	-	-	-	-
Total Expenditures		203,129	404,426	211,578	346,000	200,000	403,449

Consolidated Special Revenue Fund

Consolidated Special Revenue Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Taxes	\$ 54,002	\$ 51,431	\$ 46,997	\$ 50,000	\$ 50,000	\$ 50,000
Intergovernmental	1,025	-	-	-	-	-
Charges for services	50	-	50	100	100	100
Fines and forfeitures	65,884	74,714	38,450	73,000	60,000	70,000
Investment earnings	6,710	7,383	5,496	2,830	2,580	2,830
Miscellaneous	5,930	2,748	45,578	1,800	1,800	1,800
Total revenues	133,601	136,276	136,571	127,730	114,480	124,730
Expenditures						
General government	20,056	6,681	23,008	45,890	45,890	68,480
Public safety	259,610	69,738	70,841	151,380	77,279	147,150
Culture and recreation	1,202	16	-	37,880	15,870	37,880
Capital outlay	69,101	-	95,695	39,000	39,000	-
Total expenditures	349,969	76,435	189,544	274,150	178,039	253,510
Excess (deficiency) of financial sources over financial uses	(216,368)	59,841	(52,973)	(146,420)	(63,559)	(128,780)
Fund Balance, Beginning of Year	\$ 418,914	\$ 202,546	\$ 262,387	\$ 146,467	\$ 209,414	\$ 145,855
Fund Balance, End of Year	\$ 202,546	\$ 262,387	\$ 209,414	\$ 47	\$ 145,855	\$ 17,075



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 – \$124,730

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 – \$253,510

Expenditures related to the three programs listed above represent approximately 75% of the expenditures in this fund.

Revenue Summary

	2018	2019	2020	2021	2021	2022
Account Number and Description	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
PEG Fees	55,511	53,785	48,285	50,650	50,650	50,650
Defensive Driving Program	9,156	10,643	2,416	8,900	900	5,900
M. Stein	432	496	157	250	-	250
Drug Destruction	146	206	237	190	190	190
Wildland Fires	3,397	-	-	-	-	-
Littleton Fine Arts Committee	778	2,042	974	660	660	660
Stern-Elder	1,706	1,995	1,995	1,720	1,720	1,720
Littleton Victim's Assistance	58,315	67,109	38,650	65,360	60,360	65,360
Dive Fees	4,160	-	-	-	-	-
Shop with a Cop	-	-	43,855	-	-	-
Total Consol Special Revenue Fund Revenues	133,601	136,276	136,569	127,730	114,480	124,730

Expenditure Summary

	2018	2019	2020	2021	2021	2022
Account Number and Description	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
PEG Fees	89,157	6,681	118,703	66,410	66,410	50,000
Defensive Driving Program	21,702	19,182	5,494	67,871	-	40,871
M. Stein	-	-	-	22,010	-	22,010
Drug Destruction	-	-	-	6,440	6,440	6,440
Wildland Fires	183,321	-	-	-	-	-
Littleton Fine Arts Committee	1,202	16	-	15,870	15,870	15,870
Stern-Elder	-	-	-	18,480	18,480	18,480
Littleton Victim's Assistance	40,333	50,556	56,938	77,069	70,839	72,839
Dive Fees	14,254	-	-	-	-	-
Shop with a Cop	-	-	8,410	-	-	27,000
Total Consol Special Revenue Fund Expenditures	349,969	76,435	189,545	274,150	178,039	253,510

Consolidated Special Revenue Fund

PEG Fees Line Item Detail (Project 1240)

Account Number and Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-130-5500 PEG Fees	54,002	51,431	46,997	50,000	50,000	50,000
15-130-5700 Interest Earnings	1,509	2,354	1,288	650	650	650
Total PEG Fees Revenues	55,511	53,785	48,285	50,650	50,650	50,650
15-130-7300 Repair & Maintenance	20,056	6,681	23,008	27,410	27,410	50,000
15-130-7860 Video Equipment	69,101	-	95,695	39,000	39,000	-
Total PEG Fees Expenditures	89,157	6,681	118,703	66,410	66,410	50,000

Defensive Driving Program Line Item Detail (Project 1056)

Account Number and Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-200-5700 Interest Earnings	1,376	2,373	2,416	900	900	900
15-200-5800 Rev Defensive Driving	7,780	8,270	-	8,000	-	5,000
Total Defensive Driving Revenues	9,156	10,643	2,416	8,900	900	5,900
15-200-6010 Salary . Regular	21,392	16,111	1,273	37,671	-	10,671
15-200-6035 Medicare	310	234	80	500	-	500
15-200-7300 Supplies Other Special	-	2,837	2,391	29,700	-	29,700
15-200-7700 Other Charges	-	-	1,750	-	-	-
Total Defensive Driving Expenditures	21,702	19,182	5,494	67,871	-	40,871

M. Stein Line Item Detail (Project 1131)

Account Number and Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-600-5700 Interest Earnings	432	496	157	250	-	250
Total M. Stein Revenues	432	496	157	250	-	250
15-600-7700 Other Charges	-	-	-	22,010	-	22,010
Total M. Stein Expenditures	-	-	-	22,010	-	22,010

Drug Destruction Line Item Detail (Project 1286)

Account Number and Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-173-5520 Drug Destruction	50	-	50	100	100	100
15-173-5700 Interest Earnings	96	206	187	90	90	90
Total Drug Destruction Revenues	146	206	237	190	190	190
15-173-7704 Drug Destruction	-	-	-	6,440	6,440	6,440
Total Drug Destruction Expenditures	-	-	-	6,440	6,440	6,440

Consolidated Special Revenue Fund (Continued)

Wildland Fires Line Item Detail (Project 1237)

Account Number and Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-227-5700 Interest Earnings	2,372	-	-	-	-	-
15-227-5800 Rev Wildland Fires	1,025	-	-	-	-	-
Total Wildland Fires Revenues	3,397	-	-	-	-	-
15-227-7300 Wildland Fires	183,321	-	-	-	-	-
Total Wildland Fires Expenditures	183,321	-	-	-	-	-

Littleton Fine Arts Committee Line Item Detail (Project 1247)

Account Number and Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-565-5700 Interest Earnings	348	794	752	360	360	360
15-565-5800 Rev LFAC Events	430	1,248	222	300	300	300
Total Littleton Fine Arts Committee Revenues	778	2,042	974	660	660	660
15-565-7419 Bank Fees	87	-	-	-	-	-
15-565-7700 Other Charges	1,115	16	-	15,870	15,870	15,870
Total Littleton Fine Arts Committee Expenditures	1,202	16	-	15,870	15,870	15,870

Stern-Elder Committee Line Item Detail (Project 1206)

Account Number and Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-300-5700 Interest Earnings	206	495	495	220	220	220
15-300-5800 Rev - Stern-Elder	1,500	1,500	1,500	1,500	1,500	1,500
Total Stern-Elder Revenues	1,706	1,995	1,995	1,720	1,720	1,720
15-300-7700 Other Charges	-	-	-	18,480	18,480	18,480
Total Stern-Elder Expenditures	-	-	-	18,480	18,480	18,480

Consolidated Special Revenue Fund (Continued)

Littleton Victims Assistance Line Item Detail (Project 1129)							
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-200-5700	Interest Earnings	211	665	200	360	360	360
15-200-5800	Rev . Littleton VALE	58,104	66,444	38,450	65,000	60,000	65,000
Total Littleton VALE Revenues		58,315	67,109	38,650	65,360	60,360	65,360
15-200-6010	Salary . Regular	28,824	35,853	45,484	51,323	51,323	51,323
15-200-6020	Salary . Overtime	645	510	737	-	-	-
15-200-6030	Social Security	1,790	2,511	2,461	3,182	3,182	3,182
15-200-6035	Medicare	419	587	613	744	744	744
15-200-6040	Worker's Comp Ins.	849	408	921	2,106	2,106	2,106
15-200-6050	Medical	2,971	3,843	3,548	6,053	6,053	6,053
15-200-6051	Life	64	88	104	139	139	139
15-200-6052	Disability	85	117	120	159	159	159
15-200-6053	Dental	236	296	275	413	413	413
15-200-6054	Vision	45	61	57	86	86	86
15-200-6055	Short-Term Disability	11	15	16	20	20	20
15-200-6060	ICMA 401A Gen Gov	1,921	2,636	2,343	3,593	3,593	3,593
15-200-6141	ICMA 457 Match 2%	548	752	232	-	-	-
15-200-6142	RHS	140	300	-	-	-	-
15-200-6160	Unemployment Ins	9	26	27	21	21	21
15-200-7700	Victim Reimbursement	1,776	2,553	-	9,230	3,000	5,000
Total Littleton VALE Expenditures		40,333	50,556	56,938	77,069	70,839	72,839

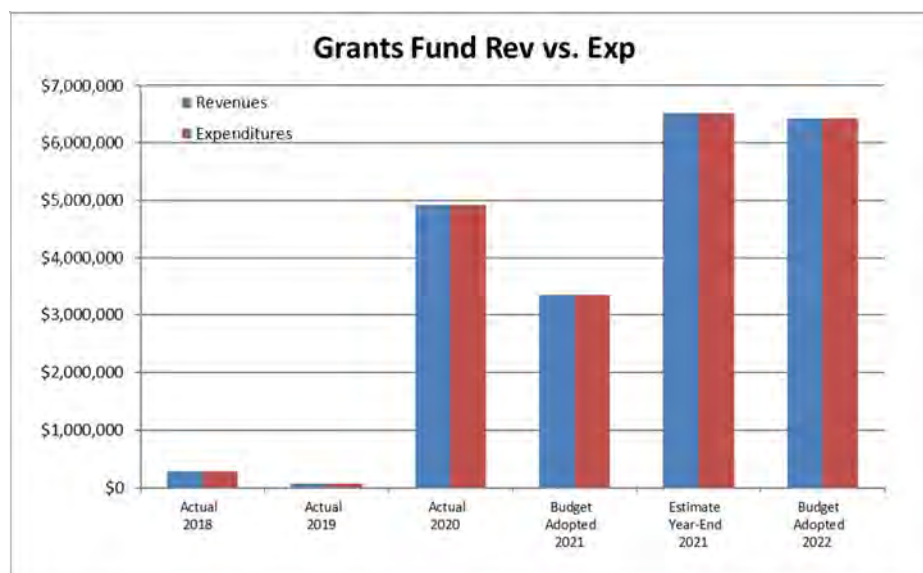
Dive Fees Line Item Detail (Project 1058)							
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-171-5500	Dive Fees	4,000	-	-	-	-	-
15-171-5700	Interest Earnings	160	-	-	-	-	-
Total Dive Revenues		4,160	-	-	-	-	-
15-171-7300	Dive Equipment	14,254	-	-	-	-	-
15-171-7860	Capital - Other Equipment	-	-	-	-	-	-
Total Dive Expenditures		14,254	-	-	-	-	-

Shop with a Cop (Project 1292)							
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-201-5723	Misc. Contribution/Donation	-	-	43,855	-	-	-
Total Shop with a Cop Revenues		-	-	43,855	-	-	-
15-201-7300		-	-	8,410	-	-	27,000
Total Shop with a Cop Expenditures		-	-	8,410	-	-	27,000

Grants Fund

Grants Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Intergovernmental	\$ 285,523	\$ 79,627	\$ 4,921,063	\$ 3,367,210	\$ 6,515,631	\$ 6,428,045
Charges for services	8,615	-	-	-	-	-
Total revenues	294,138	79,627	4,921,063	3,367,210	6,515,631	6,428,045
Expenditures						
General government	-	173	3,041,887	-	-	-
Public safety	39,596	47,877	499,370	100,000	100,000	100,000
Highways and streets	-	5,000	-	-	-	-
Culture and recreation	127,459	26,577	23,967	31,900	31,900	15,000
Capital outlay	120,756	-	1,355,839	3,235,310	6,383,731	6,313,045
Total expenditures	287,811	79,627	4,921,063	3,367,210	6,515,631	6,428,045
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 – \$6,428,045

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 – \$6,428,045

Expenditures are directly related to the revenues received.

Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted	Year-End	Adopted
Account Number and Description					Budget	Estimate	Budget
16-130-5320	Census Grant	-	-	12,685	-	-	-
16-171-5310	CARES Act - Arapahoe County	-	-	4,199,211	-	-	-
16-171-5310	CARES Act - Jefferson County	-	-	210,202	-	-	-
16-171-5320	Coronavirus Emergency Supplemental Funding	-	-	352,587	-	-	-
16-172-5330	DMV Access Grant	-	-	101,340	-	-	-
16-174-5330	Tri-County Health Dept Grant	327	174	-	-	-	-
16-201-5310	Federal Grants	-	-	-	-	-	-
16-201-5330	Internet Crimes Against Children	-	8,105	-	15,000	15,000	15,000
16-203-5310	US Dept of Justice . Vests	-	7,620	2,960	12,000	12,000	12,000
16-203-5310	Click It Or Ticket	-	-	-	3,000	3,000	3,000
16-203-5310	State DUI	-	-	-	-	-	-
16-203-5310	LEAF	-	-	-	15,000	15,000	15,000
16-203-5310	HVE	6,423	1,742	-	15,000	15,000	15,000
16-203-5310	POST	15,500	-	-	20,000	20,000	20,000
16-203-5320	State of Colorado	-	-	-	-	-	-
16-204-5310	Fed Grant - Cold Case	-	-	-	-	-	-
16-203-5320	State of Colorado	-	7,884	-	-	-	-
16-204-5310	Fed Grant - Rocky Mtn Forensic Lab	17,673	22,526	18,111	20,000	20,000	20,000
16-300-5310	CDBG Grant	114,750	-	-	114,750	117,131	114,750
16-302-5330	County Line & Broadway	6,006	-	-	-	-	-
16-302-5310	Federal Grants - Streets	-	-	-	2,300,000	5,039,640	677,295
16-302-5310	CDOT - Prince Street Link	-	-	-	-	-	615,000
16-302-5310	CDOT - Mineral Station East	-	-	-	-	-	1,320,000
16-302-5310	Rio Grande Bridge	-	-	-	-	406,400	-
16-302-5330	DRCOG (CMPI) - Raised Crosswalks Main/Ala	-	-	-	214,160	214,160	-
16-302-5330	DRCOG (TIP) - County Line: Broadway to Univ	-	-	-	-	-	1,000,000
16-302-5330	DRCOG (CMPI) - Santa Fe & Mineral Intersect	-	-	-	-	-	1,786,000
16-302-5330	DRCOG (TIP) - Broadway Corridor	-	-	-	-	-	800,000
16-302-5330	Domino's Paving for Pizza	-	5,000	-	-	-	-
16-302-5330	Broadway Fiber Optics Comms & Signal Upgr	-	-	-	606,400	606,400	-
16-303-5330	Xcel Options Grant	6,000	-	-	-	-	-
16-520-5320	Early Childhood Literacy	12,332	10,600	16,747	15,000	15,000	15,000
16-520-5330	Career Online High School	-	-	7,220	-	-	-
16-522-5310	Littleton Immigrant Integration	15,401	-	-	-	-	-
16-522-5310	USCIS	88,111	-	-	-	-	-
16-522-5510	Fees	8,615	-	-	-	-	-
16-522-5330	Local Grants - ESL Classes	3,000	15,976	-	16,900	16,900	-
Total Revenues		294,138	79,627	4,921,063	3,367,210	6,515,631	6,428,045

Grants Fund

Expenditures by Line Item

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
16-130-7430	Census Grant	-	-	12,685	-	-	-
16-171-6XXX	COVID-19 Personnel	-	-	28,810	-	-	-
16-171-7110	Supplies Office	-	-	29,412	-	-	-
16-171-7300	COVID-19 Supplies	-	-	480,409	-	-	-
16-171-7350	Hardware Periphery	-	-	116,988	-	-	-
16-171-7430	Professional / Consulting Svcs	-	-	81,926	-	-	-
16-171-7461	Weekends on Main	-	-	192,151	-	-	-
16-171-7468	Community Support	-	-	1,016,313	-	-	-
16-171-7470	Telecommunications	-	-	1,001,307	-	-	-
16-171-7672	Claims Paid	-	-	70,383	-	-	-
16-171-7700	Other Supplies	-	-	7,673	-	-	-
16-171-78XX	Capital Improvements	-	-	1,027,580	-	-	-
16-174-7115	Tri-County Health Dept Grant	327	173	-	-	-	-
16-201-6020	Salary - ICAC	-	-	36,946	15,000	15,000	15,000
16-201-6035	Medicare	-	-	8	-	-	-
16-201-7300	Supplies Other Special	-	-	30,773	-	-	-
16-203-6010	Salaries	-	-	410,572	-	-	-
16-203-6020	Overtime - State DUI	-	-	2,414	-	-	-
16-203-6020	Overtime - Click it or Ticket	-	-	-	3,000	3,000	3,000
16-203-6020	Overtime - LEAF	-	-	-	15,000	15,000	15,000
16-203-6020	Overtime - HVE	6,423	5,214	-	15,000	15,000	15,000
16-203-7300	Vest Grant - Supplies	-	-	-	12,000	12,000	12,000
16-203-7300	Supplies (POST)	15,500	15,989	-	20,000	20,000	20,000
16-203-7446	Uniforms - Vests	-	7,620	2,960	-	-	-
16-204-6020	Overtime - Rocky Mtn Forensic Lab	17,673	19,054	15,697	20,000	20,000	20,000
16-300-7890	CDBG Grant	114,750	-	202,119	114,750	114,750	114,750
16-300-7890	CDBG Grant, 2	-	-	-	-	2,381	-
16-302-7890	Mineral Station East	-	-	-	-	-	1,320,000
16-302-7890	Prince Street Link	-	-	-	-	-	615,000
16-302-7890	County Line - Broadway to Universtiy	-	-	-	-	-	1,000,000
16-302-7890	Santa Fe & Mineral Intersection	-	-	-	-	-	1,786,000
16-302-7890	Broadway Corridor	-	-	-	-	-	800,000
16-302-7890	County Line & Broadway	6,006	-	-	-	-	-
16-302-7890	Street Improvements	-	-	129,970	-	-	-
16-302-7890	Streets Projects	-	-	-	-	2,739,640	-
16-302-7890	S Platte Canyon/Bowles & SPC/Mineral	-	-	-	1,300,000	1,300,000	677,295
16-302-7170	Domino's Paving for Pizza	-	5,000	-	-	-	-
16-302-7890	TIP - Santa Fe & Mineral	-	-	-	1,000,000	1,000,000	-
16-302-7890	Raised Crossings (Main/Alamo)	-	-	-	214,160	214,160	-
16-302-7891	Broadway Fiber Optics Comms & Signal Upgrd	-	-	-	606,400	606,400	-
16-302-7895	Rio Grande Bridge	-	-	-	-	406,400	-
16-303-7300	Xcel Options Grant	6,000	-	-	-	-	-
16-520-7281	State Library - Collection Materials	12,332	10,600	16,747	15,000	15,000	15,000

Grants Fund

Expenditures by Line Item

Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
16-522-6010	Salary - Littleton Immigrant Resource Center	8,073	11,813	-	12,479	12,479	-
16-522-6010	Salary - USCIS	57,931	-	-	-	-	-
16-522-6010	Salary - Vernon	2,012	-	-	-	-	-
16-522-6010	Salary	-	-	5,539	-	-	-
16-522-6030	Social Security	4,359	756	324	799	799	-
16-522-6035	Medicare	1,020	177	76	178	178	-
16-522-6040	Workers Comp	95	-	-	14	14	-
16-522-6050	Medical	14,040	2,303	887	2,562	2,562	-
16-522-6051	Life	148	27	15	33	33	-
16-522-6052	Disability	197	36	17	38	38	-
16-522-6053	Dental	855	177	71	138	138	-
16-522-6054	Vision	168	37	15	29	29	-
16-522-6055	Short-Term Disability	44	9	4	9	9	-
16-522-6060	ICMA 401A General Govt	4,034	-	-	-	-	-
16-522-6140	ICMA Deferred Comp	303	268	-	614	614	-
16-522-6141	ICMA 457 Match 2%	1,285	365	263	-	-	-
16-522-6142	RHS	600	-	-	-	-	-
16-522-6160	Unemployment Insurance	73	9	9	7	7	-
16-522-7110	Office Supplies	17	-	-	-	-	-
16-522-7115	Non-Capital Equipment	1,631	-	-	-	-	-
16-522-7281	Collection Materials	359	-	-	-	-	-
16-522-7300	Supplies Other Special	4,756	-	-	-	-	-
16-522-7420	Business Meetings	473	-	-	-	-	-
16-522-7430	Professional / Consulting Svcs	8,747	-	-	-	-	-
16-522-7450	Learning & Education	2,082	-	-	-	-	-
16-522-7480	Postage	1,825	-	-	-	-	-
Total Expenditures		294,138	79,627	4,921,063	3,367,210	6,515,631	6,428,045

ARPA Grants Fund Budget Summary

Description of Fund

Revenues include grants from federal government under the American Rescue Plan Act (ARPA).

Revenues – \$0

Revenues in this fund are for the Federal ARPA grant.

Expenditures – \$0

Expenditures are directly related to the revenues received.

Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<u>Account Number and Description</u>							
30-171-5310	Federal Grants	-	-	-	1,500,000	717,386	-
Total Revenues		-	-	-	1,500,000	717,386	-

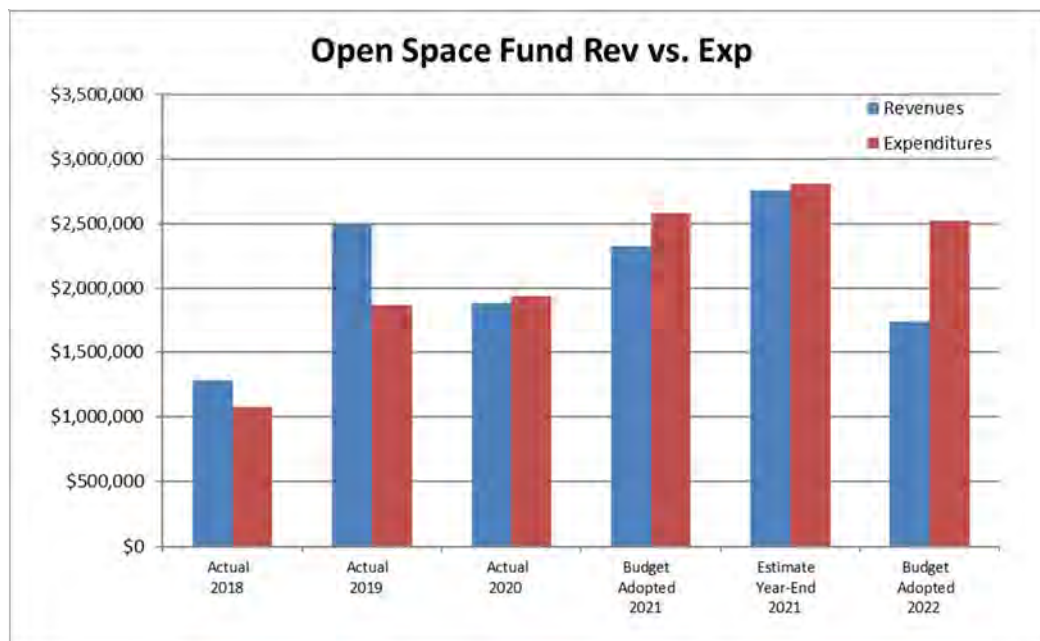
Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<u>Account Number and Description</u>							
30-130-7461	Local Partnership Funding	-	-	-	64,800	64,800	-
30-171-7430	Website Design	-	-	-	100,000	100,000	-
30-171-7115	City Center Security	-	-	-	32,000	32,000	-
30-173-7430	Municipal Court: Virtual Court	-	-	-	8,000	8,000	-
30-321-7430	System Efficiency Specialist	-	-	-	25,000	25,000	-
30-520-6020	Library Security	-	-	-	10,700	10,700	-
30-150-6010	ARPA Grants Accountant	-	-	-	84,363	84,363	-
30-176-6010	ARPA HR Recruiter	-	-	-	67,933	67,933	-
30-160-6010	Cybersecurity position	-	-	-	68,167	68,167	-
30-523-6010	Library and Museum Staffing	-	-	-	256,423	256,423	-
30-171-xxxx	Additional ARPA Projects TBD	-	-	-	782,614	-	-
Total Expenditures		-	-	-	1,500,000	717,386	-

Open Space Fund

Open Space Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Intergovernmental	\$ 1,222,096	\$ 2,356,244	\$ 1,766,209	\$ 2,263,560	\$ 2,698,405	\$ 1,689,237
Investment earnings	47,673	125,360	110,428	54,260	54,260	45,997
Miscellaneous	7,343	7,563	7,790	8,024	8,024	8,264
Total revenues	1,277,112	2,489,167	1,884,427	2,325,844	2,760,689	1,743,498
Expenditures						
Culture and recreation	799,913	1,116,840	707,331	353,920	353,920	785,367
Capital outlay	275,771	750,818	1,227,930	2,228,090	2,455,590	1,735,000
Total expenditures	1,075,684	1,867,658	1,935,261	2,582,010	2,809,510	2,520,367
Excess (deficiency) of financial sources over financial uses	201,428	621,509	(50,834)	(256,166)	(48,821)	(776,869)
Fund Balance, Beginning of Year	\$ 2,343,181	\$ 2,544,609	\$ 3,166,118	\$ 3,553,721	\$ 3,115,284	\$ 3,066,463
Fund Balance, End of Year	\$ 2,544,609	\$ 3,166,118	\$ 3,115,284	\$ 3,297,555	\$ 3,066,463	\$ 2,289,594



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 – \$1,743,498

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

Expenditures – \$2,520,367

The city will be participating in several projects in 2022 including playground and facilities renovations at several parks, continued work on improvements at Reynolds Landing and continued work. Additional projects may arise during the year that may be considered by the city council.

Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
19-411-5331	Arapahoe County Open Space (ACOS)	1,128,976	1,179,503	1,276,691	1,075,000	1,349,845	1,417,337
19-411-5332	ACOS Grant - Field Elem	-	286,729	-	-	-	-
19-411-5332	ACOS Grant - Reynolds Landing Phase II	-	90,000	-	-	-	-
19-411-5332	ACOS Grant - Bowles Grove	-	300,000	-	-	-	-
19-411-5332	ACOS Grant - Hudson Gardens	-	400,000	-	-	-	-
19-411-5332	ACOS Grant - Harlow Park	-	-	-	-	500,000	-
19-411-5332	ACOS Grant - Options Playground	-	-	298,034	-	-	-
19-411-5332	ACOS Grant - Superchi Parcel - Planning	-	-	90,000	90,000	-	-
19-411-5332	ACOS Grant - Slaughterhouse Gulch	-	-	-	253,560	253,560	-
19-411-5332	ACOS Grant - Major Trail Wayfinding	-	-	-	300,000	-	-
19-411-5332	ACOS Grant - Southbridge Park Ball Field	-	-	-	450,000	500,000	-
19-411-5332	ACOS Grant - Water Resource Master Plan	-	-	-	-	-	75,000
19-411-5332	ACOS Grant - Trail Connectivity Assessment	-	-	-	-	-	100,000
19-411-5700	Interest Earnings - Arap	46,836	121,487	107,551	53,260	53,260	44,997
19-411-5714	Rental Income	7,343	7,563	7,790	8,024	8,024	8,264
19-412-5331	Jefferson County Open Space	93,121	100,012	101,484	95,000	95,000	96,900
19-412-5700	Interest Earnings - Jeff	836	3,873	2,877	1,000	1,000	1,000
Total Revenues		1,277,112	2,489,167	1,884,427	2,325,844	2,760,689	1,743,498

Open Space Fund

Expenditures by Line Item

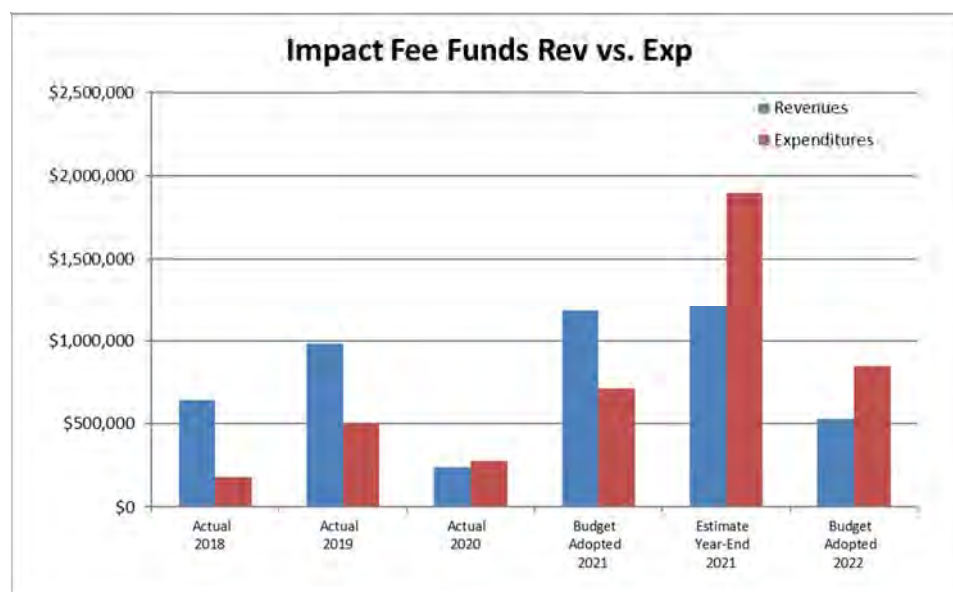
Account Number and Description		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
19-411-7115	Hudson Gardens	-	400,000	-	-	-	-
19-411-7430	Professional/Consulting	-	-	350,734	-	-	-
19-411-7430	Field Elementary Playground	-	345,229	-	-	-	-
19-411-7430	Parks & Rec Master Plan	18,298	-	-	-	-	-
19-411-7430	Chatfield Water Rights	75,000	-	-	-	-	-
19-411-7461	South Platte Park Operations	185,230	213,915	238,597	235,920	238,920	283,467
19-411-7510	Rent	19,123	19,696	-	-	-	-
19-411-7580	Maintenance & Repair	-	-	6,096	-	-	-
19-411-7835	Open Space - Projects	-	-	1,131,834	-	-	-
19-411-7835	South Platte River Improvements	-	52,570	-	-	-	-
19-411-7835	Reynolds Landing	-	100,000	-	500,000	500,000	1,400,000
19-411-7835	Little's Creek Playground and Trail	(4,287)	-	-	-	-	-
19-411-7835	Jackass Hill Park	93,407	-	-	-	-	15,000
19-411-7835	Trailmark Park	-	-	-	-	-	240,000
19-411-7835	Sterne Park	80,030	-	-	-	-	35,000
19-411-7835	Geneva Park Site Plan/Improvements	-	-	-	-	-	20,000
19-411-7835	Highline Canal - Elati St Connection	-	-	-	-	-	-
19-411-7835	Capital Projects - SSPR	55,316	6,250	-	50,000	50,000	-
19-411-7835	Progress Park	53,177	322,872	-	-	-	-
19-411-7835	Promise Park Playground	117,771	-	-	-	-	-
19-411-7835	Elati Park Playground	105,798	-	-	-	-	-
19-411-7835	Bowles Grove Ball Field Renovation	120,181	269,126	-	-	-	-
19-411-7835	Planning and Design for 2019 Projects	46,640	-	-	-	-	-
19-411-7835	Superchi Parcel - Planning	-	-	90,000	100,000	20,000	-
19-411-7835	Slaughterhouse Gulch	-	-	-	338,090	338,090	-
19-411-7835	Harlow Park	-	-	-	-	500,000	25,000
19-411-7835	Ridgeview Pond Alternatives Study	-	-	-	-	35,000	-
19-411-7835	Berry Park	-	-	-	175,000	215,000	-
19-411-7835	Ida Park Playground	-	-	-	50,000	87,500	-
19-411-7835	Southbridge Park Ball Field, Playground	-	-	-	565,000	650,000	-
19-411-7835	Major Trail Wayfinding	-	-	-	450,000	60,000	-
19-411-7835	Trail Connectivity Assessment	-	-	-	-	-	125,000
19-411-7835	Water Resource Master Plan	-	-	-	-	-	100,000
19-411-7835	Master Plan Update	-	-	-	-	-	110,000
19-411-7835	Master Plan Implementation	-	-	-	-	-	50,000
19-412-7461	South Platte Park Operations	90,000	118,000	118,000	98,000	95,000	96,900
19-412-7461	Highline Canal Conservancy	20,000	20,000	-	20,000	20,000	20,000
Total Expenditures		1,075,684	1,867,658	1,935,261	2,582,010	2,809,510	2,520,367

Impact Fees Fund

Impact Fee Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Charges for services	\$ 590,218	\$ 855,263	\$ 139,464	\$ 1,150,556	\$ 1,150,556	\$ 477,741
Investment earnings	52,323	127,239	103,154	34,000	58,319	48,009
Total Revenues	642,541	982,502	242,618	1,184,556	1,208,875	525,750
Expenditures						
General government	14,699	51,709	256,571	-	8,000	-
Public safety	570	1,376	-	-	8,000	-
Highways and streets	-	328,412	4,900	-	8,000	-
Culture and recreation	-	103,313	17,861	-	16,000	-
Capital outlay	165,051	16,250	-	710,400	1,856,229	845,000
Total expenditures	180,320	501,060	279,332	710,400	1,896,229	845,000
Other Financing Sources						
Transfers Out	-	(39,176)	-	-	-	-
Excess (deficiency) of financial sources over financial uses	462,221	442,266	(36,714)	474,156	(687,354)	(319,250)
Fund Balance, Beginning of Year	\$ 3,020,202	\$ 3,482,423	\$ 3,924,689	\$ 2,207,544	\$ 3,887,975	\$ 3,200,621
Fund Balance, End of Year	\$ 3,482,423	\$ 3,924,689	\$ 3,887,975	\$ 2,681,700	\$ 3,200,621	\$ 2,881,371

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



Impact Fees Fund 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 active 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
- Multi-Modal Impact Fees

Revenues – \$525,750

Revenues for this fund are projected based on development projects currently in progress or which are anticipated to be proposed in 2022.

Expenditures – \$845,000

Anticipated 2022 projects consist of matching funds for Santa Fe and Mineral intersection improvements, County Line Road improvements, and the fiber network project.

Revenue Summary

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Police Impact Fees	52,030	64,866	15,621	87,256	86,559	31,777
Museum Impact Fees	43,721	95,806	37,743	98,280	96,790	50,536
Fire Impact Fees	70,432	40,181	-	-	-	-
Library Impact Fees	44,364	92,892	15,763	84,520	88,594	38,104
Facilities Impact Fees	266,453	362,662	125,503	411,129	432,858	155,028
Transportation Impact Fees	165,542	326,095	47,988	503,371	504,074	199,793
Multi-modal Impact Fees	-	-	-	-	-	50,512
Total Impact Fee Fund Revenues	642,541	982,502	242,619	1,184,556	1,208,875	525,750

Expenditures Summary

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Police Impact Fees	165,051	1,375	-	-	8,000	-
Museum Impact Fees	-	1,375	-	-	8,000	175,000
Fire Impact Fees	570	39,177	-	-	-	-
Library Impact Fees	-	118,188	17,861	-	10,400	175,000
Facilities Impact Fees	14,699	51,709	256,571	-	1,351,429	-
Transportation Impact Fees	-	328,412	4,900	710,400	518,400	495,000
Total Impact Fee Fund Expenditures	180,320	540,236	279,332	710,400	1,896,229	845,000

Impact Fees Fund

Police Impact Fees							
Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
20-171-5340	Impact Fees	49,495	60,700	11,726	84,256	84,256	28,296
20-171-5700	Interest Earnings	2,535	4,166	3,895	3,000	2,303	3,481
Total Police Impact Fee Revenues		52,030	64,866	15,621	87,256	86,559	31,777
20-171-7430	Professional & Consulting	-	1,375	-	-	8,000	-
20-171-7820	Fire Station	-	-	-	-	-	-
20-171-7850	Police Vehicles	165,051	-	-	-	-	-
20-171-7926	Interfund Loan Interest	-	-	-	-	-	-
Total Police Impact Fee Expenditures		165,051	1,375	-	-	8,000	-

Museum Impact Fees							
Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
21-171-5340	Impact Fees	32,960	70,214	16,254	84,280	84,280	36,694
21-171-5700	Interest Earnings	10,761	25,592	21,489	14,000	12,510	13,842
Total Museum Impact Fee Revenues		43,721	95,806	37,743	98,280	96,790	50,536
21-171-7430	Professional & Consulting	-	1,375	-	-	8,000	-
21-171-7850	Public Building	-	-	-	-	-	175,000
Total Museum Impact Fee Expenditures		-	1,375	-	-	8,000	175,000

Fire Impact Fees							
Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
22-171-5340	Impact Fees	70,248	39,058	-	-	-	-
22-171-5700	Interest Earnings	184	1,123	-	-	-	-
Total Fire Impact Fee Revenues		70,432	40,181	-	-	-	-
22-171-7430	Professional & Consulting	-	-	-	-	-	-
22-171-7820	Fire Station	-	-	-	-	-	-
22-171-7850	Quick Car Program	-	-	-	-	-	-
22-171-7850	Care Car Program	-	-	-	-	-	-
22-171-7926	Interfund Loan Interest	570	1	-	-	-	-
22-171-8534	Transfer to Capital Projects Fund	-	39,176	-	-	-	-
Total Fire Impact Fee Expenditures		570	39,177	-	-	-	-

Impact Fees Fund

Library Impact Fees

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
23-171-5340	Impact Fees	34,688	72,628	-	79,520	79,520	27,857
23-171-5700	Interest Earnings	9,676	20,264	15,763	5,000	9,074	10,247
Total Library Impact Fee Revenues		44,364	92,892	15,763	84,520	88,594	38,104
23-171-7115	Library Consortium (non-capital)	-	65,158	-	-	-	-
23-171-7430	Professional & Consulting	-	-	-	-	8,000	-
23-171-7430	Library Elevator	-	36,780	-	-	-	-
23-171-7820	Building Improvements	-	-	17,861	-	2,400	-
23-171-7840	Library Consortium	-	16,250	-	-	-	-
23-171-7850	Public Building	-	-	-	-	-	175,000
Total Library Impact Fee Expenditures		-	118,188	17,861	-	10,400	175,000

Facilities Impact Fees

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
24-171-5340	Impact Fees	240,052	295,685	71,328	403,129	403,129	139,078
24-171-5700	Interest Earnings	26,401	66,977	54,175	8,000	29,729	15,950
24-171-5912	Txfr In - Public Facilities	-	-	-	-	-	-
Total Facilities Impact Fee Revenues		266,453	362,662	125,503	411,129	432,858	155,028
Expenditures							
24-171-7430	Professional & Consulting	14,699	51,709	9,155	-	8,000	-
24-171-7820	Building Improvement	-	-	247,416	-	1,343,429	-
Total Facilities Impact Fee Expenditures		14,699	51,709	256,571	-	1,351,429	-

Transportation Impact Fees

Account Number and Description		2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
25-171-5340	Impact Fees	162,775	316,979	40,156	499,371	499,371	195,304
25-171-5700	Interest Earnings	2,766	9,116	7,832	4,000	4,703	4,489
25-171-5912	Txfr In - Public Facilities	-	-	-	-	-	-
Total Transportation Impact Fee Revenues		165,542	326,095	47,988	503,371	504,074	199,793
Expenditures							
25-171-7430	Professional & Consulting	-	328,412	4,900	-	8,000	-
25-171-7890	Fiber Optic	-	-	-	135,400	135,400	-
25-171-7890	County Line	-	-	-	200,000	-	200,000
25-171-7890	Santa Fe & Mineral	-	-	-	375,000	375,000	-
25-171-7926	Interfund Loan Interest	-	-	-	-	-	-
25-171-7890	Infrastructure	-	-	-	-	-	295,000
Total Transportation Impact Fee Expenditures		-	328,412	4,900	710,400	518,400	495,000

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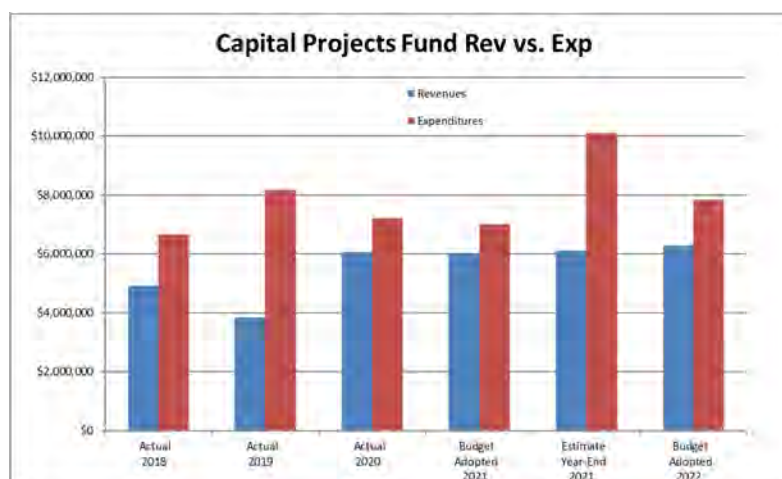


Photo by Gary Holbrook

Capital Projects Fund Budget Summary

Capital Projects Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Building use tax	\$ 1,395,340	\$ 1,647,204	\$ 1,205,574	\$ 1,350,000	\$ 1,350,000	\$ 1,500,000
Highway users tax	1,725,821	1,690,531	1,251,756	1,260,630	1,260,630	1,367,567
Intergovernmental	1,364,419	54,392	155,993	143,000	143,000	103,000
Charges for services	70,787	45,678	-	-	-	-
Investment earnings	221,396	307,763	230,144	68,366	103,525	43,403
Miscellaneous	45,853	-	-	-	-	-
Total revenues	4,823,616	3,745,568	2,843,467	2,821,996	2,857,155	3,013,970
Expenditures						
General government	315,503	346,189	428,248	150,000	758,454	665,000
Public safety	1,337,855	1,551,041	1,516,903	-	111,094	100,000
Highways and streets	-	-	2,838	-	-	-
Culture and recreation	-	32,273	-	-	-	-
Capital outlay	3,460,961	4,710,081	3,735,363	5,392,530	7,777,727	5,603,067
Debt service:						
Capital leases	1,537,414	1,533,173	1,532,656	1,461,920	1,461,920	1,459,670
Total expenditures	6,651,733	8,172,757	7,216,008	7,004,450	10,109,195	7,827,737
Other Financing Sources						
Transfers in	-	39,176	3,100,000	3,100,000	3,158,900	3,177,500
Proceeds from capital leases	-	-	-	-	-	-
Proceeds from sale of capital assets	107,181	67,422	116,937	85,000	85,000	100,000
Total other financing sources	107,181	106,598	3,216,937	3,185,000	3,243,900	3,277,500
Deficiency of financial sources under financial uses	(1,720,936)	(4,320,591)	(1,155,604)	(997,454)	(4,008,140)	(1,536,267)
Fund Balance, Beginning of Year	\$ 14,098,782	\$ 12,377,846	\$ 8,057,255	\$ 3,418,307	\$ 6,901,651	\$ 2,893,511
Fund Balance, End of Year	\$ 12,377,846	\$ 8,057,255	\$ 6,901,651	\$ 2,420,853	\$ 2,893,511	\$ 1,357,244



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 – \$6,291,470

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 – \$7,827,737

The 2022 expenditures in this fund include lease payments, information technology, replacement of fleet vehicles and equipment, facilities maintenance and improvements, pavement management projects, street maintenance, and traffic signal replacements.

Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number	Description						
34-171-5301	Littleton F P D	705,555	-	-	-	-	-
34-171-5302	Highlands Ranch F P D	635,441	-	-	-	-	-
34-171-5321	Highway Users Tax	1,725,821	1,690,531	1,251,756	1,260,630	1,260,630	1,367,567
34-171-5323	Oil & Gas Severance	18,999	39,022	21,706	15,000	15,000	-
34-171-5700	Interest Earnings	221,396	307,762	230,144	68,366	103,525	43,403
34-171-5706	Interest Earnings - Interfund Loans	570	1	-	-	-	-
34-171-5930	Sale of Capital Assets	77,924	67,422	116,937	85,000	85,000	100,000
34-201-5330	AOF Revenue for Radios	4,424	15,370	134,287	128,000	128,000	103,000
34-220-5930	Sale of Capital Assets	29,257	-	-	-	-	-
34-302-5721	Capital Contributions	45,283	-	-	-	-	-
34-302-5811	Other Misc. Revenues	70,787	45,678	-	-	-	-
34-321-5013	Building Use Tax	1,395,340	1,647,204	1,205,574	1,350,000	1,350,000	1,500,000
34-600-5901	Tr In . General Fund	-	-	3,100,000	3,100,000	3,158,900	3,177,500
34-600-5922	Tr In . Fire Impact Fee Fund	-	39,176	-	-	-	-
Total Revenues		4,930,797	3,852,166	6,060,404	6,006,996	6,101,055	6,291,470

Capital Projects Fund

Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
34-160-7350	IT (non-capital) - PC Replacements	92,659	123,924	182,184	150,000	190,000	190,000
34-160-7350	IT (non-capital) - Network Infrastructure Upgrad	85,040	95,461	-	-	-	-
34-160-7350	IT (non-capital) - Police Mobile Replacements	70,861	51,931	-	-	-	-
34-160-7360	Software Maintenance & Licensing	-	16,139	75,224	-	81,230	-
34-160-7420	Business Meetings	-	2,434	-	-	-	-
34-160-7430	Professional/Consulting Svcs	-	60,665	30,000	-	-	-
34-160-7840	Information Technology	-	-	47,773	-	-	-
34-160-7840	IT - Server/Storage Replacements	14,026	92,370	-	80,000	195,500	80,000
34-160-7840	IT - SAN Upgrade	-	-	-	50,000	50,000	50,000
34-160-7840	IT - Network Infrastructure Upgrades	120,814	-	-	60,000	60,000	60,000
34-171-7430	ADA Improvements	-	76,147	7,853	100,000	100,000	100,000
34-171-7910	Various Projects Lease	1,465,831	1,461,590	1,461,073	1,461,920	1,461,920	1,459,670
34-173-7115	Non-Capital Equipment	-	255	971	-	-	-
34-173-7820	Courthouse Security	6,377	6,376	-	-	-	-
34-173-7840	Courthouse Software	-	-	-	-	-	-
34-177-7115	Non-Capital Equipment	-	-	9,588	-	-	-
34-177-7580	Building Maintenance	-	36,584	-	300,000	468,454	375,000
34-177-7580	ADA Self Evaluation and T	-	-	215,098	-	-	-
34-177-7580	Court House Stairs	-	4,403	-	-	-	-
34-177-7580	Littleton Center Exterior Window Repair/Resea	54,821	-	-	-	-	-
34-177-7820	Bellevue Gate System Replacement	29,313	-	-	-	-	-
34-177-7820	Littleton Center Elevator Modernization	121,562	-	-	-	-	-
34-177-7820	Service Center Security Cameras	20,350	20,350	-	-	-	-
34-177-7820	Bellevue Campus Plan	-	38,590	-	-	-	-
34-177-7820	ADA Self Evaluation and T	-	-	55,524	-	-	-
34-201-6020	Salary - Overtime	-	-	799	-	-	-
34-201-7115	Police Equipment Replacement	94,956	145,055	315,917	100,000	111,094	100,000
34-201-7840	AOE E-911 Replacement	8,549	-	-	103,000	107,453	103,000
34-201-7842	Police RMS Replacement	-	205,049	191,197	-	-	-
34-201-7850	Armored Police Vehicle	-	304,660	-	-	-	-
34-201-7860	Other Equipment	-	9,751	-	-	-	-
34-220-7115	RMS Laptop Replacements	41,913	205,000	-	-	-	-
34-220-7850	Engine Replacement	(620)	-	-	-	-	-
34-220-7890	Cots & Cot Lift Systems	51,501	-	-	-	-	-
34-220-7910	Radio Lease Payment	103,420	620,522	-	-	-	-
34-220-7910	Platform Lease Payment	187,477	1,072,397	-	-	-	-
34-302-7115	Non-Capital Expenses	-	-	2,838	-	-	-
34-302-7430	Professional/Consulting	207,753	7,020	-	-	-	-
34-302-7430	ADA Self Evaluation and T	-	-	209,633	-	-	-
34-302-7430	Santa Fe/Mineral Design	171,958	67,500	-	-	-	-
34-302-7430	Fiber Master Plan	-	80,980	-	-	-	-
34-302-7430	Traffic Signal Inspections	-	90,571	-	-	-	-
34-302-7430	Pavement Management	-	257,077	-	-	-	-
34-302-7565	Traffic Signal System Maintenance	18,749	76,855	1,791	-	-	-
34-302-7585	ADA Self Evaluation and T	-	-	920,657	-	-	-
34-302-7585	Crack Sealing	162,950	418,666	-	-	-	-
34-302-7585	Mill and Overlay	803,950	88,678	-	-	-	-
34-302-7585	Street Sealing	731,921	800,989	-	-	-	-

Capital Projects Fund

Expenditures by Line Item

Account Number and Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
34-302-7891 Traffic Signal Program	-	-	23,612	175,000	339,519	150,000
34-302-7891 Federal and Berry - SRTS Pedes	-	-	34,555	-	-	-
34-302-7891 Pedestrian Crossing Improvements	82,331	-	-	-	-	-
34-302-7891 GridSmart Cameras at Intersections	19,922	38,219	-	-	-	-
34-302-7893 Littleton Village Streets	8,423	-	-	-	-	-
34-302-7893 Street Rehab - West Church	7,022	-	-	-	-	-
34-302-7893 Street Rehab - Bemis St.	96,941	23,945	-	-	-	-
34-302-7893 Prentice Ave - CDBG Sidewalk Program	34,745	-	-	-	-	-
34-302-7893 Concrete Replacement	433,014	-	-	-	-	-
34-302-7893 Federal/Bowles Alternative Analysis	66,624	117,771	-	-	-	-
34-302-7893 Curb, Gutter & Sidewalk Repair	20,344	-	-	-	-	-
34-302-7895 Bridge Improvements	-	-	31,531	-	-	-
34-302-7895 Rio Grande Bridge	-	82,121	220,689	-	289,776	-
34-302-7896 Pavement Management Projects	-	489,801	742,462	1,060,630	1,608,147	1,217,567
34-302-7897 Santa Fe PEL/Traffic Calming	-	-	189,330	-	10,670	-
34-302-7897 Traffic Calming	-	-	-	25,000	50,000	25,000
34-303-7115 Non-Capital Equipment	-	32,273	-	-	-	-
34-305-7115 Fleet Equipment Replacements (non-capital)	6,630	6,051	20,262	-	-	-
34-305-7850 Fleet Vehicle Replacements	1,121,637	774,763	620,381	180,000	220,003	740,000
34-305-7860 Fleet Equipment Replacements	21,858	-	6,614	-	-	-
34-306-6010 Salary . Regular	-	-	193,556	218,874	218,874	218,874
34-306-6020 Salary . Overtime	-	-	7,889	5,000	5,000	5,000
34-306-6030 Social Security	-	-	12,488	14,388	14,388	14,388
34-306-6035 Medicare	-	-	2,921	3,365	3,365	3,365
34-306-6040 Worker's Comp. Ins.	-	-	10,382	12,412	12,412	12,412
34-306-6050 Medical	-	-	54,831	72,803	72,803	72,803
34-306-6051 Life	-	-	481	613	613	613
34-306-6052 Disability	-	-	552	704	704	704
34-306-6053 Dental	-	-	2,371	2,752	2,752	2,752
34-306-6054 Vision	-	-	491	570	570	570
34-306-6055 Short-Term Disability	-	-	116	135	135	135
34-306-6060 ICMA 401A . General Government	-	-	11,283	15,894	15,894	15,894
34-306-6141 ICMA 457 Match 2%	-	-	286	-	-	-
34-306-6150 Uniforms	-	-	297	750	750	750
34-306-6160 Unemployment Insurance	-	-	121	140	140	140
34-306-7170 Asphalt & Paving Materials	-	-	756,041	300,000	-	318,600
34-306-7899 Committed Street Maintenance	-	-	439,367	2,510,500	4,417,029	2,510,500
34-321-7115 Codes Software (non-capital)	8,253	372	26,261	-	-	-
34-321-7860 Codes Software	57,858	69,452	78,717	-	-	-
Total Expenditures	6,651,733	8,172,757	7,216,007	7,004,450	10,109,195	7,827,737



Photo by Peggy Dietz

Enterprise Funds

South Metro Area Communications Center Fund

South Metro Area Communications Center Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018		2019		2020		2021		2021		2022	
	Actual		Actual		Actual		Adopted Budget		Year-End Estimate		Adopted Budget	
Revenues												
Charges for services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intergovernmental		-		-		-		-		-		-
Miscellaneous		-		-		-		-		-		-
Total revenues		-		-		-		-		-		-
Expenditures												
Personnel services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Supplies		-		-		-		-		-		-
Contractual services		-		-		-		-		-		-
Other services and charges		-		-		-		-		-		-
Capital outlay		-		-		-		-		-		-
Total expenditures		-		-		-		-		-		-
Other Financing Sources (Uses)												
Transfers in		-		-		-		-		-		-
Transfers out		(292,053)		-		-		-		-		-
Total other financing sources (uses)		(292,053)		-		-		-		-		-
Excess (deficiency) of financial sources over financial uses												
		(292,053)		-		-		-		-		-
Adjustment to budget basis												
		-		-		-		-		-		-
Cash Balance, Beginning of Year												
	\$	292,053	\$	-	\$	-	\$	-	\$	-	\$	-
Cash Balance, End of Year												
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

South Metro Area Communications Center Budget Fund 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

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<u>Account Number and Description</u>							
44-223-5301	Littleton F P D	-	-	-	-	-	-
44-223-5302	Highlands Ranch F P D	-	-	-	-	-	-
44-223-5305	Cunningham F P D	-	-	-	-	-	-
44-223-5330	Grant - E-911 Board	-	-	-	-	-	-
44-600-5901	Tr In . General Fund	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-

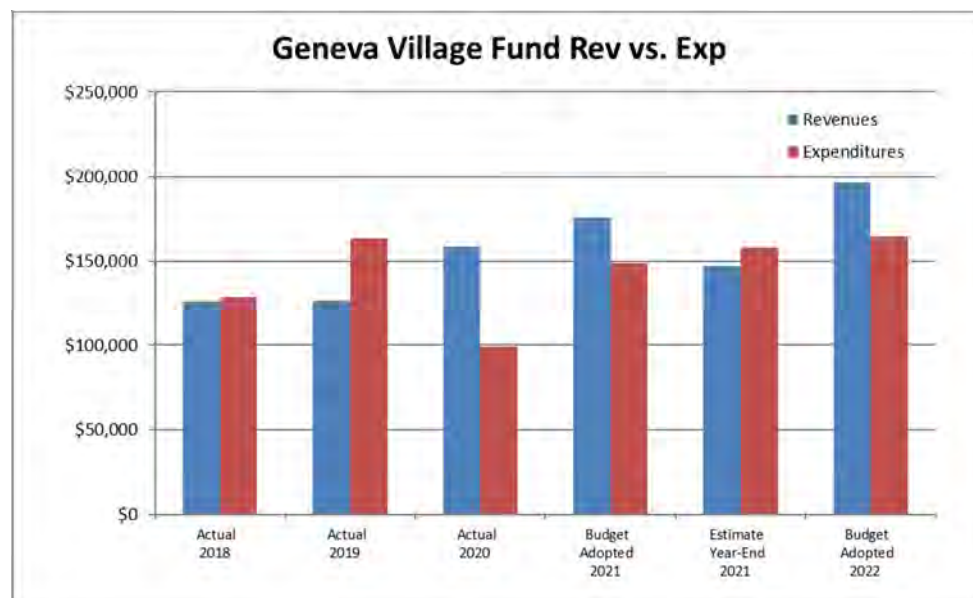
Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<u>Account Number and Description</u>							
44-600-8501	Tr Out - General Fund	292,053	-	-	-	-	-
Total Expenditures		292,053	-	-	-	-	-

Geneva Village Fund

Geneva Village Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Rental payments	\$ 124,315	\$ 125,010	\$ 107,896	\$ 125,000	\$ 96,228	\$ 92,688
Investment earnings	1,267	1,374	474	500	904	500
Miscellaneous	784	503	166	300	154	150
Total revenues	126,366	126,887	108,536	125,800	97,286	93,338
Expenditures						
Contractual services	30,000	31,480	18,500	25,000	25,000	25,000
Other services and charges	99,136	132,338	80,780	124,000	113,106	119,861
Capital outlay	-	-	-	-	20,000	20,000
Total expenditures	129,136	163,818	99,280	149,000	158,106	164,861
Other Financing Sources						
Transfers in	-	-	50,000	50,000	50,000	103,403
Total other financing sources	-	-	50,000	50,000	50,000	103,403
Excess (deficiency) of financial sources over financial uses	(2,770)	(36,931)	59,256	26,800	(10,820)	31,880
Adjustment to budget basis	4,989	(6,822)	(12,484)	-	-	-
Cash Balance, Beginning of Year	\$ 71,702	\$ 73,921	\$ 30,168	\$ 71,948	\$ 76,940	\$ 66,120
Cash Balance, End of Year	\$ 73,921	\$ 30,168	\$ 76,940	\$ 98,748	\$ 66,120	\$ 98,000



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 – \$196,741

Revenues for this fund are received from rental payments paid by the residents of Geneva Village. Generally, all units remain rented. In 2022, the City will also transfer \$103,403 from the General Fund to ensure the fund balance remains at an adequate level.

Expenditures – \$164,861

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

Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
45-660-5700	Interest Earnings	1,267	1,374	474	500	904	500
45-660-5710	Geneva Village Rent	124,315	125,010	107,896	125,000	96,228	92,688
45-660-5811	Other Misc. Revenues	784	503	166	300	154	150
45-660-5901	Tr In. General Fund	-	-	50,000	50,000	50,000	103,403
Total Revenues		126,366	126,887	158,536	175,800	147,286	196,741

Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
45-660-7414	Management Fee	11,442	20,701	28,700	31,200	25,000	25,000
45-660-7430	Professional/Consulting Svcs	30,000	31,480	18,500	25,000	25,000	25,000
45-660-7520	Electricity & Gas	21,157	22,606	19,470	22,000	23,400	24,336
45-660-7525	Water & Sewer Charges	10,737	12,480	12,133	13,000	11,716	12,185
45-660-7580	Bldg & Property M & R	45,801	66,395	20,633	47,000	42,190	47,000
45-660-7610	Property & Liability Insurance	10,000	10,156	(156)	10,800	10,800	11,340
45-660-7820	Capital - Building Improvements	-	-	-	-	20,000	20,000
Total Expenditures		129,136	163,818	99,280	149,000	158,106	164,861



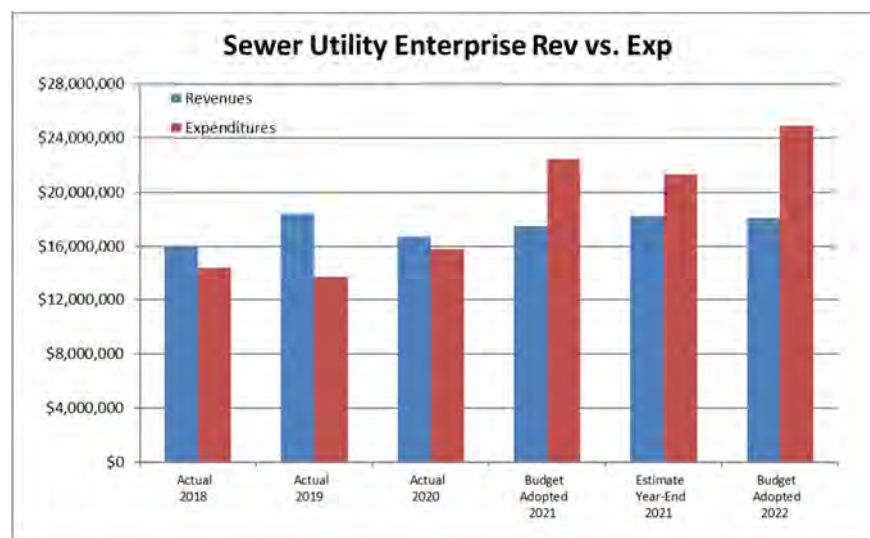
Photo by Thomas Johnson

Sewer Utility Enterprise

Sewer Utility Enterprise Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Revenues						
Charges for services	\$ 13,970,990	\$ 14,584,501	\$ 15,250,825	\$ 15,803,620	\$ 15,224,602	\$ 16,313,800
Capital contributions	1,504,086	2,729,416	852,121	1,400,000	2,505,872	1,400,000
Investment earnings	437,720	931,286	404,091	198,710	367,840	324,050
Miscellaneous	161,951	182,048	197,326	143,000	143,000	93,381
Total revenues	16,074,747	18,427,251	16,704,363	17,545,330	18,241,314	18,131,231
Expenditures						
Personnel services	385,300	475,252	615,806	704,820	704,820	1,066,930
Supplies	20,415	15,995	67,707	55,350	49,350	53,820
SPWRP (treatment plant) operating costs	8,010,633	7,424,043	8,139,245	13,683,360	12,821,390	15,138,659
Contractual services	89,123	234,197	143,869	358,230	363,430	309,799
Services by general fund	525,000	540,750	557,000	600,200	600,200	618,210
Other services and charges	1,905,164	1,307,885	1,146,153	2,796,820	2,136,702	2,492,350
Debt service:						
Principal	2,710,642	2,796,354	2,882,066	2,967,780	2,967,780	3,064,204
Interest	525,339	509,520	424,330	336,640	336,640	244,645
Debt administration	249,282	249,281	249,282	249,290	249,290	249,290
Capital outlay	29,892	198,338	1,592,660	725,000	1,138,902	1,670,500
Total expenditures	14,450,790	13,751,615	15,818,118	22,477,490	21,368,504	24,908,407
Excess (deficiency) of financial sources over financial uses	1,623,957	4,675,636	886,245	(4,932,160)	(3,127,190)	(6,777,176)
Adjustment to budget basis	(3,052,373)	(3,653,689)	(3,189,089)	-	-	-
Unrestricted Cash Balance, Beginning of Year	\$ 25,983,281	\$ 24,554,865	\$ 25,576,812	\$ 21,838,953	\$ 23,273,968	\$ 20,146,778
Unrestricted Cash Balance, End of Year	\$ 24,554,865	\$ 25,576,812	\$ 23,273,968	\$ 16,906,793	\$ 20,146,778	\$ 13,369,602

* In 2020, the City of Englewood holds an operating deposit of \$1,410,000 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, also known as South Platte Renew (SPR), 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.

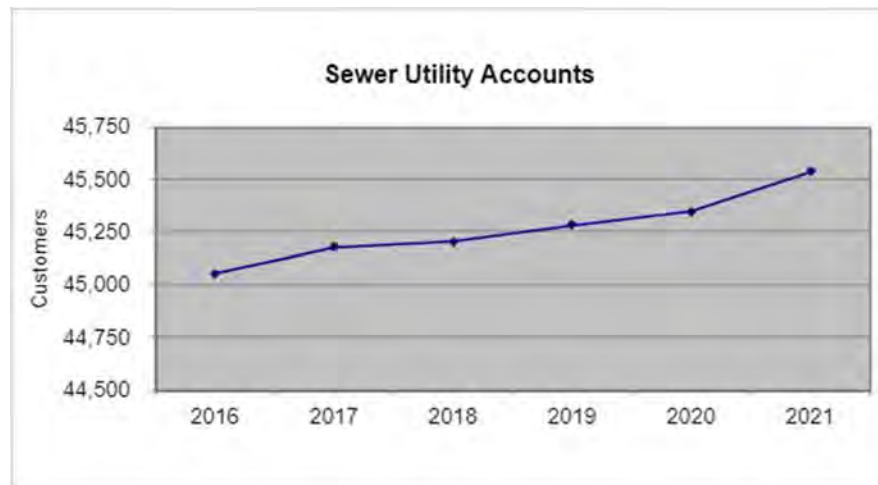
Revenues – \$18,131,231

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

Expenditures – \$24,908,407

Expenditures include \$15,138,659 for the treatment plant operations and improvements as well as \$3,558,139 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		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
41-171-5501	Service Charges	13,903,337	14,467,871	15,077,434	15,638,620	15,059,602	16,148,800
41-171-5505	Transfer Fee	26,037	28,550	34,844	25,000	25,000	25,000
41-171-5525	Service Agreement SBU	41,616	88,080	138,547	140,000	140,000	140,000
41-171-5700	Interest Earnings	437,720	931,286	404,091	198,710	367,840	324,050
41-171-5722	Contributions	168,186	25,192	165,769	-	-	-
41-171-5804	Penalty, Delinquent Charges	144,939	159,216	194,879	140,000	140,000	90,381
41-171-5806	Penalty, Certified Accounts	2,898	3,299	2,447	3,000	3,000	3,000
41-171-5811	Other Misc. Revenues	14,114	19,533	-	-	-	-
41-171-5961	Sewer Tap Fees, Inside City	740,300	560,600	160,000	830,000	1,725,000	830,000
41-171-5962	Sewer Tap Fees, Outside City	595,600	2,143,624	526,352	570,000	780,872	570,000
Total Revenues		16,074,747	18,427,251	16,704,363	17,545,330	18,241,314	18,131,231

Sewer Utility Enterprise

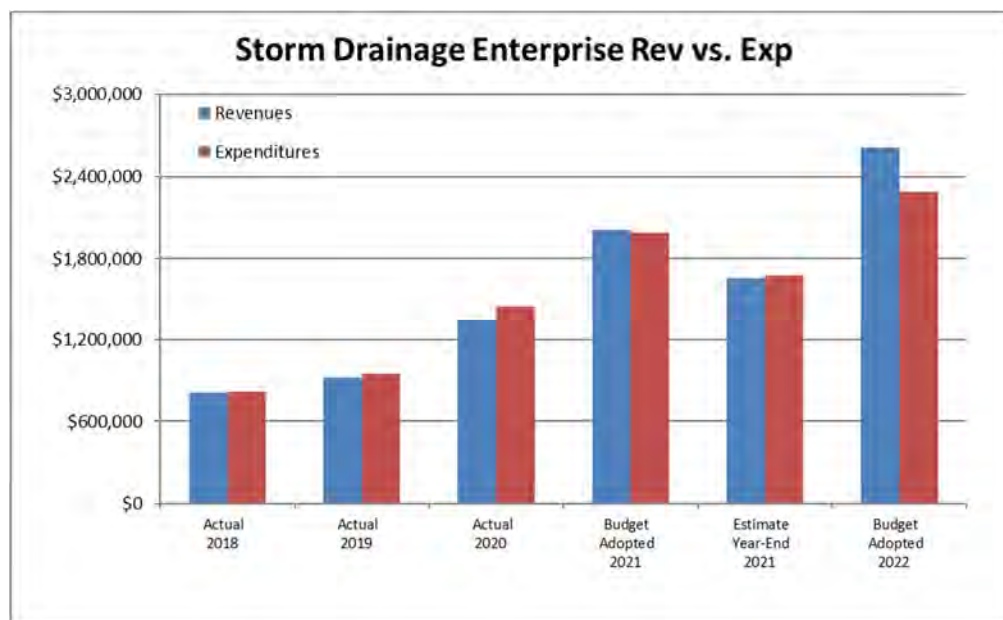
Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
41-150-7910	WPCRF G.O. Bonds.Prin.	2,710,642	2,796,354	2,882,066	2,967,780	2,967,780	3,064,204
41-150-7920	WPCRF Revenue Bonds.Int.	525,339	509,520	424,330	336,640	336,640	244,645
41-150-7923	WPCRF Rev. Bonds.Admin. Fee	249,282	249,281	249,282	249,290	249,290	249,290
41-311-6010	Salary . Regular	269,388	357,181	469,633	522,703	522,703	573,548
41-311-6020	Salary . Overtime	5,505	4,068	4,957	12,000	12,000	12,000
41-311-6030	Social Security	17,249	21,758	29,578	32,726	32,726	32,726
41-311-6035	Medicare	4,034	5,088	6,917	7,654	7,654	7,654
41-311-6040	Worker's Comp. Ins.	6,846	8,626	11,020	13,904	13,904	13,904
41-311-6050	Medical	53,839	46,878	58,417	73,351	73,351	73,351
41-311-6051	Life	584	679	1,207	1,288	1,288	1,288
41-311-6052	Disability	769	899	1,303	1,478	1,478	1,478
41-311-6053	Dental	2,818	2,657	3,139	3,468	3,468	3,468
41-311-6054	Vision	541	550	650	718	718	718
41-311-6055	Short-Term Disability	132	131	197	197	197	197
41-311-6060	ICMA 401A . General Government	17,934	21,831	27,126	35,073	35,073	35,073
41-311-6130	Educational Benefits	652	-	-	-	-	-
41-311-6140	ICMA . Deferred Comp	-	-	346	-	-	-
41-311-6141	ICMA 457 Match 2%	2,264	2,358	1,114	-	-	-
41-311-6142	Retirement Health Savings	1,776	2,370	-	-	-	-
41-311-6143	Service Awards	800	-	-	-	-	-
41-311-6150	Uniforms	99	372	248	820	820	820
41-311-6160	Unemployment Insurance	169	178	202	260	260	260
41-150-7932	Personnel Changes	-	-	-	-	-	311,265
41-311-7110	Supplies Office	3,295	646	1,457	2,500	6,500	3,000
41-311-7112	Printer Supplies	-	74	260	230	230	200
41-311-7115	Non-Capital Equipment	3,886	333	7,875	300	300	300
41-311-7220	Supplies Bldg Materials	3,424	193	291	3,000	3,000	3,000
41-311-7250	Supplies Pump Maintenance	2,498	1,031	20,046	6,000	6,000	7,000
41-311-7270	Small Tools	299	1,408	14,551	25,000	15,000	20,000
41-311-7280	Books Magazines Subscription	-	163	187	200	200	200
41-311-7285	Dues & Memberships	-	202	580	1,300	1,300	1,300
41-311-7300	Supplies Other Special	4,519	4,557	11,307	6,000	6,000	8,000
41-311-7350	Hardware Periphery	-	4,448	7,047	6,000	6,000	6,000
41-311-7360	Software Maintenance & Licensing	45,452	63,996	70,624	74,500	74,500	87,500
41-311-7410	Collection Fee	7,509	7,126	7,581	8,000	8,000	8,000
41-311-7416	SPWRP Treatment Plant Admin	477,428	472,926	472,801	514,230	514,230	529,657
41-311-7417	SPWRP Treatment Plant Ops	7,533,205	6,951,117	7,666,444	13,169,130	12,307,160	14,609,002
41-311-7419	Bank Fees	5,658	8,621	9,124	7,500	7,500	7,500
41-311-7420	Business Meetings	-	181	111	200	200	200
41-311-7430	Professional/Consulting Svcs	79,123	224,453	138,447	350,000	355,200	300,000
41-311-7431	Audit	10,000	9,744	5,422	8,230	8,230	9,799
41-311-7439	County Cert Fees	284	240	12,429	12,400	12,400	12,400
41-311-7446	Uniforms	2,396	2,568	3,974	4,000	4,000	4,000
41-311-7450	Learning & Education	10,378	4,553	1,855	6,000	11,090	7,000
41-311-7461	Senior Resident Tax Refund	6,294	6,592	6,217	7,500	7,500	6,400
41-311-7480	Postage & Freight	18,109	18,076	20,391	23,000	23,000	25,000
41-311-7500	Printing & Binding	9,672	8,069	8,747	11,000	11,000	11,000
41-311-7510	Rentals	15,000	15,000	15,000	15,000	15,000	15,000
41-311-7540	Copier Lease - Non-Lewan	3,088	3,335	405	1,000	1,000	1,000
41-311-7551	Vehicle Maintenance	8,866	20,233	7,527	8,360	8,360	10,400
41-311-7553	Vehicle Fuel	5,507	4,599	4,539	5,010	5,010	6,010
41-311-7554	Vehicle Extraordinary Charges	2,240	541	4,076	1,320	1,320	1,320
41-311-7555	Vehicle Insurance	3,520	3,520	3,520	3,520	3,520	3,520
41-311-7570	Other Equipment Maint.	470	425	660	700	1,200	1,000
41-311-7585	Repair/Maintenance Projects	1,587,594	967,253	807,421	2,446,000	1,780,292	2,115,000
41-311-7610	Property & Liability Insurance	175,525	150,000	165,810	165,810	165,810	174,100
41-311-xxxx	Self Insurance City	-	25,525	-	-	-	-
41-311-7775	Reimburse General Fund	525,000	540,750	557,000	600,200	600,200	618,210
41-311-7840	Hardware/Software Asset	29,892	1,359	3,851	-	789	300,000
41-311-7850	Capital - Vehicles	-	-	588,066	-	361,924	-
41-311-7890	Capital - Sanitary Sewer Projects	-	196,979	1,000,743	725,000	776,189	1,370,500
Total Expenditures		14,450,790	13,751,615	15,818,118	22,477,490	21,368,504	24,908,407

Storm Drainage Enterprise

Storm Drainage Enterprise Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Charges for services	\$ 792,791	\$ 837,901	\$ 1,170,652	\$ 1,648,310	\$ 1,638,981	\$ 2,308,730
Capital contributions	-	60,000	157,700	350,000	-	262,500
Investment earnings	5,973	11,161	9,052	1,100	6,000	4,934
Miscellaneous	10,745	10,861	16,052	11,000	11,000	33,892
Total revenues	809,509	919,923	1,353,456	2,010,410	1,655,981	2,610,056
Expenditures						
Personnel services	265,584	243,467	293,671	374,130	374,130	427,422
Supplies	6,430	8,529	1,500	7,500	10,500	11,400
Contractual services	11,847	22,811	23,611	100,000	128,108	150,000
Other services and charges	254,269	75,708	169,245	107,640	104,940	296,198
Capital outlay	278,653	602,158	963,951	1,400,000	1,060,930	1,400,000
Total expenditures	816,783	952,673	1,451,978	1,989,270	1,678,608	2,285,020
Excess (deficiency) of financial sources over financial uses	(7,274)	(32,750)	(98,522)	21,140	(22,627)	325,036
Adjustment to budget basis	(63,082)	(11,524)	119,827	-	-	-
Cash Balance, Beginning of Year	\$ 444,907	\$ 374,551	\$ 330,277	\$ 73,273	\$ 351,582	\$ 328,955
Cash Balance, End of Year	\$ 374,551	\$ 330,277	\$ 351,582	\$ 94,413	\$ 328,955	\$ 653,991



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 – \$2,610,056

Revenues for this fund are received from fees charged to land owners within the city limits. A fee increase of \$26.73 annually for single-family customers and corresponding percentage increase for other rate classes (40%) was approved for 2022.

Expenditures – \$2,285,020

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

Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<u>Account Number and Description</u>							
42-171-5501	Utility Charge	790,142	835,314	1,167,693	1,645,310	1,635,981	2,305,730
42-171-5505	Transfer Fee	2,649	2,587	2,959	3,000	3,000	3,000
42-171-5700	Interest Earnings	5,973	11,161	9,052	1,100	6,000	4,934
42-171-5722	Contributions	-	60,000	157,700	350,000	-	262,500
42-171-5804	Penalty.Delinq. Storm Dr Charge	10,745	10,861	16,052	11,000	11,000	33,892
Total Revenues		809,509	919,923	1,353,456	2,010,410	1,655,981	2,610,056

Storm Drainage Enterprise

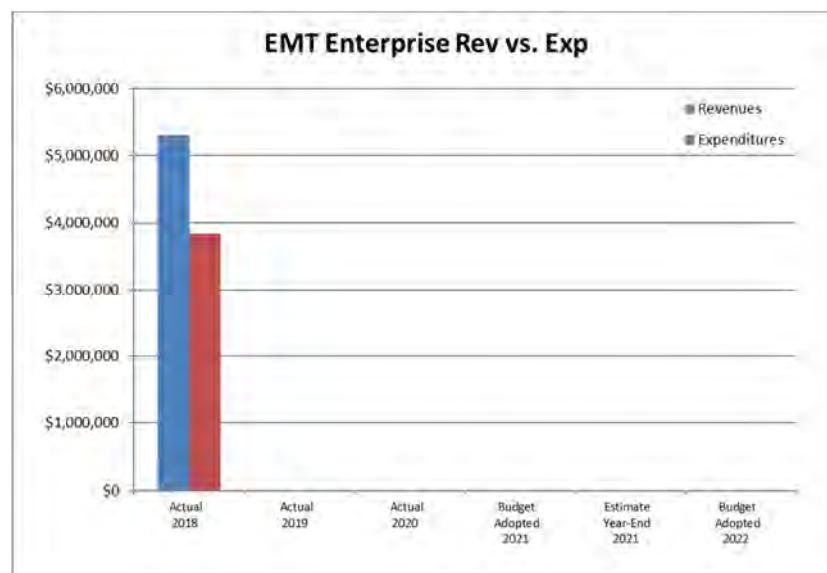
Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
42-313-6010	Salary . Regular	191,832	178,298	225,635	279,099	279,099	297,806
42-313-6020	Salary . Overtime	3,817	4,072	2,925	5,000	5,000	5,000
42-313-6030	Social Security	12,116	12,003	14,649	17,387	17,387	17,387
42-313-6035	Medicare	2,834	2,807	3,426	4,066	4,066	4,066
42-313-6040	Worker's Comp. Ins.	7,352	6,121	6,734	9,213	9,213	9,213
42-313-6050	Medical	26,578	20,104	25,441	35,449	35,449	35,449
42-313-6051	Life	420	424	570	705	705	705
42-313-6052	Disability	557	562	656	810	810	810
42-313-6053	Dental	1,675	1,556	1,874	2,147	2,147	2,147
42-313-6054	Vision	322	322	388	445	445	445
42-313-6055	Short-Term Disability	76	76	92	105	105	105
42-313-6060	ICMA 401A . General Government	12,982	12,712	9,731	19,215	19,215	19,215
42-313-6141	ICMA 457 Match 2%	3,696	2,829	1,231	-	-	-
42-313-6142	Retirement Health Savings	1,124	1,450	-	-	-	-
42-313-6150	Uniforms	150	52	225	380	380	380
42-313-6160	Unemployment Insurance	55	79	94	109	109	109
42-313-6XXX	Personnel Changes	-	-	-	-	-	34,585
42-313-7110	Supplies Office	32	27	25	500	400	200
42-313-7112	Printer Supplies	-	43	116	200	200	200
42-313-7220	Supplies Bldg Materials	-	-	196	300	300	300
42-313-7250	Supplies Pump Maintenance	2,875	-	-	1,000	1,000	1,000
42-313-7270	Small Tools	-	100	-	2,000	2,000	1,500
42-313-7285	Dues & Membership	4,623	5,102	4,754	5,200	5,600	5,200
42-313-7300	Supplies Other Special	2,544	1,684	1,163	2,500	2,500	2,500
42-313-7350	Hardware Periphery	-	5,175	-	-	-	2,000
42-313-7360	Software Maintenance & Licensing	8,666	5,953	20,208	23,000	23,000	28,000
42-313-7419	Bank Fees	662	992	1,051	1,050	1,050	1,050
42-313-7420	Business Meetings	-	-	64	300	300	300
42-313-7430	Professional/Consulting Svcs	11,847	22,811	23,611	100,000	128,108	150,000
42-313-7431	Audit	1,600	1,827	1,017	1,540	1,540	1,837
42-313-7446	Uniforms	980	1,500	-	1,000	1,000	1,000
42-313-7450	Learning & Education	996	888	255	5,000	5,000	5,000
42-313-7461	Senior Resident Tax Refund	6,294	6,592	6,217	6,740	6,740	6,400
42-313-7480	Postage & Freight	2,237	2,234	2,407	3,000	3,000	3,000
42-313-7500	Printing & Binding	1,195	997	972	1,300	1,300	1,300
42-313-7540	Copier Lease - Non-Lewan	536	302	297	800	800	800
42-313-7551	Vehicle Maintenance	985	1,144	836	1,500	1,500	1,500
42-313-7553	Vehicle Fuel	612	511	504	500	500	700
42-313-7554	Vehicle Extraordinary Charges	249	60	225	300	300	300
42-313-7555	Vehicle Insurance	390	390	390	390	390	390
42-313-7585	Repair/Maintenance Projects	205,226	28,716	108,028	35,000	35,000	220,000
42-313-7610	Property & Liab	20,000	20,000	22,020	22,020	22,020	23,121
42-313-7890	Capital - Storm Drainage Projects	278,653	602,158	963,951	1,400,000	1,060,930	1,400,000
Total Expenditures		816,783	952,673	1,451,978	1,989,270	1,678,608	2,285,020

Emergency Medical Transport Enterprise

Emergency Medical Transportation Enterprise Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Charges for services (net of contractual adj)	\$ 5,234,846	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	62,001	-	-	-	-	-
Total revenues	5,296,847	-	-	-	-	-
Expenditures						
Personnel services	\$ 3,082,615	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	307,545	-	-	-	-	-
Contractual services	147,300	-	-	-	-	-
Other services and charges	306,754	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	3,844,214	-	-	-	-	-
Other Financing Sources						
Transfers in	-	194,719	-	-	-	-
Excess (deficiency) of financial sources over financial uses	1,452,633	194,719	-	-	-	-
Adjustment to budget basis	(1,452,633)	(194,719)	-	-	-	-
Cash Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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.

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

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
43-225-5501	Emergency Transport Service	10,489,310	-	-	-	-	-
43-225-5502	Billing Adjustments	(5,254,464)	-	-	-	-	-
43-225-5721	Contributions	(24,900)	-	-	-	-	-
43-225-5811	Collection Company Receipts	86,901	-	-	-	-	-
43-225-5901	Tr In . General Fund	-	194,719	-	-	-	-
Total Revenues		5,296,847	194,719	-	-	-	-

Emergency Medical Transport Enterprise

Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number	Description						
43-225-6010	Salary . Regular	2,605,576	-	-	-	-	-
43-225-6020	Salary . Overtime	172,973	-	-	-	-	-
43-225-6035	Medicare	43,536	-	-	-	-	-
43-225-6040	Worker's Comp . Ins.	103,894	-	-	-	-	-
43-225-6050	Medical	326,650	-	-	-	-	-
43-225-6051	Life	5,768	-	-	-	-	-
43-225-6052	Disability	65,185	-	-	-	-	-
43-225-6053	Dental	15,354	-	-	-	-	-
43-225-6054	Vision	2,789	-	-	-	-	-
43-225-6055	Short-Term Disability	697	-	-	-	-	-
43-225-6100	Uniform Cleaning Allowance	7,325	-	-	-	-	-
43-225-6130	Educational Benefits	1,021	-	-	-	-	-
43-225-6141	ICMA 457 Match 2%	42,222	-	-	-	-	-
43-225-6142	Retirement Health Savings	10,489	-	-	-	-	-
43-225-6143	Service Awards	1,742	-	-	-	-	-
43-225-6160	Unemployment Insurance	1,086	-	-	-	-	-
43-225-6190	Fire Retirement	(323,690)	-	-	-	-	-
43-225-7300	Supplies Other Special	81,325	-	-	-	-	-
43-225-7330	Medical Supplies	226,220	-	-	-	-	-
43-225-7410	Collection Fee	22,582	-	-	-	-	-
43-225-7419	Bank Fees	12,613	-	-	-	-	-
43-225-7420	Business Meetings	289	-	-	-	-	-
43-225-7430	Billing Fee	147,300	-	-	-	-	-
43-225-7450	Learning & Education	17,929	-	-	-	-	-
43-225-7461	Educational Programs	1,039	-	-	-	-	-
43-225-7551	Vehicle Maintenance	131,485	-	-	-	-	-
43-225-7553	Vehicle Fuel	30,409	-	-	-	-	-
43-225-7555	Vehicle Insurance	15,000	-	-	-	-	-
43-225-7570	Medical Equipment Maintenance	35,407	-	-	-	-	-
43-225-7610	Property & Liab	40,000	-	-	-	-	-
Total Expenditures		3,844,214	-	-	-	-	-

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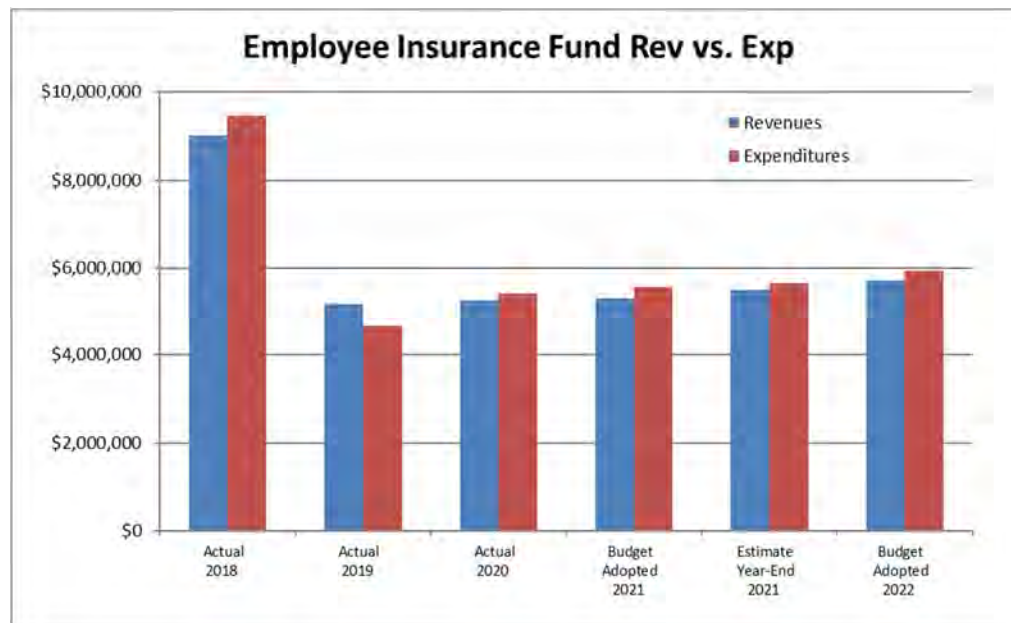


Photo by Lee Mount

Employee Insurance Fund

Employee Insurance Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Charges for services	\$ 11,574	\$ 10,740	\$ 976	\$ -	\$ -	\$ -
Employer/employee contributions	8,830,965	4,891,640	4,744,513	5,198,280	5,401,131	5,618,303
Investment earnings	71,428	134,193	100,998	46,270	45,515	36,357
Miscellaneous	89,831	132,020	414,028	60,000	59,688	60,310
Total revenues	9,003,798	5,168,593	5,260,515	5,304,550	5,506,334	5,714,970
Expenditures						
General government	9,460,823	4,665,405	5,416,104	5,567,460	5,661,618	5,926,276
Total expenditures	9,460,823	4,665,405	5,416,104	5,567,460	5,661,618	5,926,276
Excess (deficiency) of financial sources over financial uses	(457,025)	503,188	(155,589)	(262,910)	(155,284)	(211,306)
Fund Balance, Beginning of Year	\$ 3,664,359	\$ 3,207,334	\$ 3,710,522	\$ 3,437,322	\$ 3,554,933	\$ 3,399,649
Fund Balance, End of Year	\$ 3,207,334	\$ 3,710,522	\$ 3,554,933	\$ 3,174,412	\$ 3,399,649	\$ 3,188,343



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 – \$5,714,970

Revenues for this fund are received from contributions from the city and employees. An 8.9% increase in health premium rates is budgeted in 2022.

Expenditures – \$5,926,276

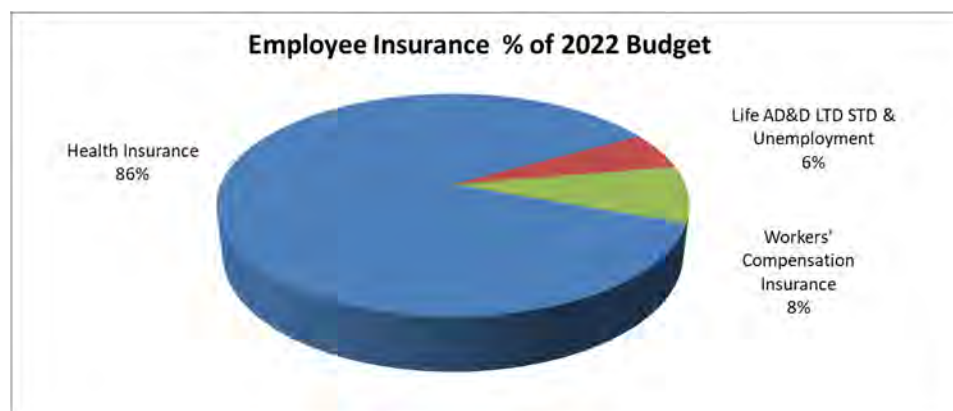
Expenditures from this fund include operational costs. Reserves in this fund are annually reviewed to ensure that premiums cover estimated costs.

Revenue Summary

	2018	2019	2020	2021	2021	2022
<u>Account Number and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Year-End Estimate</u>	<u>Adopted Budget</u>
Health Insurance	7,249,332	4,381,734	4,457,499	4,507,830	4,733,818	4,900,185
Life AD&D LTD STD & Unemployment	650,481	318,965	334,380	349,780	357,407	379,642
Workers' Compensation Insurance	1,103,985	467,894	468,636	446,940	415,109	435,143
<i>Total Employee Health Ins Fund Revenues</i>	<i>9,003,798</i>	<i>5,168,593</i>	<i>5,260,515</i>	<i>5,304,550</i>	<i>5,506,334</i>	<i>5,714,970</i>

Expenditures Summary

	2018	2019	2020	2021	2021	2022
<u>Account Number and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Year-End Estimate</u>	<u>Adopted Budget</u>
Health Insurance	7,578,646	4,110,697	4,804,835	4,766,560	4,891,218	5,117,131
Life AD&D LTD STD & Unemployment	671,731	367,572	348,530	365,540	306,020	321,321
Workers' Compensation Insurance	1,210,446	187,136	262,739	435,360	464,380	487,824
<i>Total Employee Health Ins Fund Expenditures</i>	<i>9,460,823</i>	<i>4,665,405</i>	<i>5,416,104</i>	<i>5,567,460</i>	<i>5,661,618</i>	<i>5,926,276</i>



Employee Insurance Fund

Health Insurance Fund Line Item Budget Revenue Summary

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
60-174-5700	Interest Earnings	47,640	90,098	66,602	30,000	30,030	20,000
60-174-5742	City Contr Health Ins	5,237,195	3,079,132	3,215,242	3,341,130	3,441,941	3,579,618
60-174-5743	City Contr Dental	257,339	147,574	150,618	144,430	137,727	140,482
60-174-5744	Retiree Contr Dental	540	973	88	-	-	-
60-174-5745	Retiree Contr Health	10,304	9,767	888	-	-	-
60-174-5746	Empl. Contr Health Ins	1,311,400	750,485	756,702	758,040	871,193	906,041
60-174-5748	Empl. Contr Dental	218,935	130,148	135,311	126,710	144,060	144,060
60-174-5749	Refunds & Misc. Health	82,765	121,083	81,895	60,000	59,378	60,000
60-174-5754	Vision	79,484	49,474	50,153	47,520	49,489	49,984
60-174-5801	Other Misc Revenue	3,000	3,000	-	-	-	-
Total Revenues		7,249,332	4,381,734	4,457,499	4,507,830	4,733,818	4,900,185

Health Insurance Fund Line Item Budget Expenditure Summary

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
60-171-7419	Bank Fees	407	406	404	420	401	409
60-171-7437	Cafeteria Sec 125 Admin Fee	10,986	6,358	7,592	7,520	6,213	6,461
60-171-7700	Other Charges	(10,531)	(28,102)	(15,535)	-	-	-
60-174-7115	Employee Gym	-	-	16,712	-	-	-
60-174-7360	Software Maintenance & Licensing	7,408	7,887	6,416	6,740	7,443	7,815
60-174-7430	Admin Fees	289,481	171,322	187,011	203,580	182,167	189,454
60-174-7431	Audit	2,000	2,436	1,356	2,060	2,060	2,450
60-174-7432	Benefit Consulting Fees	21,950	19,450	62,902	72,100	72,100	74,263
60-174-7440	Vision	80,999	49,376	50,115	50,180	49,529	49,529
60-174-7662	Stop Loss Prem..PPO	860,712	594,969	639,120	679,090	679,090	706,254
60-174-7672	Claims Paid	5,605,088	2,780,542	3,330,489	3,193,640	3,357,477	3,442,056
60-174-7674	Dental Claims Paid	368,855	260,823	226,715	273,360	259,764	270,155
60-174-7680	Employee Clinic	303,644	219,601	250,588	236,890	236,890	329,659
60-174-7690	Employee Wellness Program	9,815	7,661	22,410	20,000	20,000	20,000
60-174-7691	Employee Assistance Program	27,831	17,968	18,540	20,980	18,084	18,626
Total Expenditures		7,578,646	4,110,697	4,804,835	4,766,560	4,891,218	5,117,131

Employee Insurance Fund

Life/AD&D, LTD, STD and Unemployment Insurance Fund Line Item Detail Revenue Summary

Account Number and Description			2018	2019	2020	2021	2021	2022
			Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
61-174-5742	1072	City Contr. Life	80,200	48,502	-	65,220	66,630	70,628
61-174-5742	1073	City Contr . AD&D & LTD	541,410	245,531	-	264,160	269,872	286,064
61-174-5742	1429	City Contr . STD	12,533	7,977	-	8,860	9,051	9,594
61-174-5742	1220	City Payroll Unemployment	13,386	11,490	-	10,270	10,492	11,122
61-174-5700		Interest Earnings	2,952	5,465	2,510	1,270	1,362	2,234
61-174-5811		Other Misc. Revenues	-	-	331,870	-	-	-
Total Revenues			650,481	318,965	334,380	349,780	357,407	379,642

Life/AD&D, LTD, STD and Unemployment Insurance Fund Line Item Detail Expenditures Summary

Account Number and Description			2018	2019	2020	2021	2021	2022
			Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
61-174-7662	1072	Ins Prem . Life	82,122	42,775	46,159	49,170	39,216	41,177
61-174-7662	1073	Ins Prem . AD&D & LTD	542,627	244,540	264,720	272,660	224,904	236,149
61-174-7662	1429	Ins Prem . STD	-	7,908	8,028	8,630	6,820	7,161
61-174-7672	1220	Claims Paid . Unemployment	14,814	66,064	3,090	16,520	16,520	17,346
61-174-7673	1429	Claims Paid . STD	32,168	6,285	26,533	18,560	18,560	19,488
Total Expenditures			671,731	367,572	348,530	365,540	306,020	321,321

Employee Insurance Fund

Workers' Compensation Insurance Fund Line Item Detail Revenue Summary

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
64-174-5700	Interest Earnings	20,836	38,630	31,886	15,000	14,123	14,123
64-174-5742	City Payroll Contribution	1,079,083	421,327	436,487	431,940	400,676	420,710
64-174-5749	Refunds & Misc. Revenue	4,066	7,937	263	-	310	310
Total Revenues		1,103,985	467,894	468,636	446,940	415,109	435,143

Workers' Compensation Insurance Fund Line Item Detail Expenditures Summary

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
64-174-7419	Bank Fees	439	423	394	420	390	410
64-174-7430	Admin Fees	15,963	13,129	13,304	9,340	13,329	13,995
64-174-7431	Broker/ Act/Audit	23,717	2,102	24,900	45,360	45,360	47,853
64-174-7435	TPA Expenses	27,470	15,259	18,093	17,520	16,892	17,737
64-174-7612	Excess Workers Comp Insurance	-	-	73,139	76,800	188,409	197,829
64-174-7662	Stop Loss	107,122	94,150	-	-	-	-
64-174-7672	Claims Paid	1,035,735	62,073	132,909	285,920	200,000	210,000
Total Expenditures		1,210,446	187,136	262,739	435,360	464,380	487,824

Property and Liability Insurance Fund

Property & Liability Fund 2018-2022 Summary of Estimated Financial Sources and Uses

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Year-End Estimate	2022 Adopted Budget
Revenues						
Charges for services	\$ 938,910	\$ 783,910	\$ 802,540	\$ 1,002,540	\$ 802,540	\$ 1,052,667
Investment earnings	1,973	11,777	3,204	3,920	8,401	5,000
Miscellaneous	201,672	135,647	83,091	60,660	101,536	50,000
Total revenues	1,142,555	931,334	888,835	1,067,120	912,477	1,107,667
Expenditures						
General government	1,221,606	796,636	667,794	1,051,470	1,008,180	1,058,814
Total expenditures	1,221,606	796,636	667,794	1,051,470	1,008,180	1,058,814
Excess (deficiency) of financial sources over financial uses	(79,051)	134,698	221,041	15,650	(95,703)	48,853
Fund Balance, Beginning of Year	\$ 417,478	\$ 338,427	\$ 473,125	\$ 623,297	\$ 694,166	\$ 598,463
Fund Balance, End of Year	\$ 338,427	\$ 473,125	\$ 694,166	\$ 638,947	\$ 598,463	\$ 647,316



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 – \$1,107,667

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 – \$1,058,814

Expenditures from this fund include primarily cost for insurance. The significant decline in costs from 2018 and 2019 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.) The increase in 2021 is attributed primarily to two items 1) Cyber Security insurance and 2) the Law Enforcement Integrity Act SB 20-217 enacted by the State of Colorado.

Revenues by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
68-171-5700	Interest Earnings	1,973	11,777	3,204	3,920	8,401	5,000
68-171-5742	Claims Reimbursement	201,672	135,647	83,091	60,660	101,536	50,000
68-171-5871	General Fund Operations	700,000	600,000	600,000	800,000	600,000	840,000
68-171-5874	Sewer Fund	153,520	153,520	169,330	169,330	169,330	177,796
68-171-5875	Storm Fund	20,390	20,390	22,410	22,410	22,410	23,531
68-171-5876	EMT Fund	55,000	-	-	-	-	-
68-171-5878	Geneva Village Fund	10,000	10,000	10,800	10,800	10,800	11,340
Total Revenues		1,142,555	931,334	888,835	1,067,120	912,477	1,107,667

Expenditures by Line Item

		2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
68-174-7115	Non-Capital Equipment	54,717	-	-	-	-	-
68-174-7431	Broker/Act/Audit	44,912	1,218	678	1,030	2,075	2,404
68-174-7443	Special Legal Services	15,872	-	-	-	-	-
68-174-7610	Property & Liability Insurance	483,677	469,526	506,278	513,950	513,950	539,647
68-174-7611	Cyber Security Insurance	-	-	35,008	36,760	107,123	112,479
68-174-7613	Equipment Breakdown Insurance	-	-	5,233	5,500	16,013	16,814
68-174-7650	Self Insurance - City	622,428	325,892	120,597	494,230	369,019	387,470
Total Expenditures		1,221,606	796,636	667,794	1,051,470	1,008,180	1,058,814

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Photo by Hayley Gaertner

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 2022 are as follows:

- \$1,459,670 – Lease Payments.
- \$380,000 – Information Technology. Includes replacement of computers, servers, storage area network and network infrastructure.
- \$203,000 – Police. Replacement of existing equipment and technology. \$103,000 to be reimbursed through E-911 Area Operating Funds.
- \$375,000 – Public Works. Repairs and maintenance throughout city-owned buildings.
- \$1,217,567 – 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.
- \$740,000 – Public Works. Replacement of fleet vehicles and equipment.
- \$3,177,500 – 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:

- \$100,000 – Public Works. Americans with Disabilities Act (ADA) Improvements.
- \$150,000 – Traffic Signals – traffic signal upgrades including signal rewiring, corridor signal upgrades, traffic management and signal timing.

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.

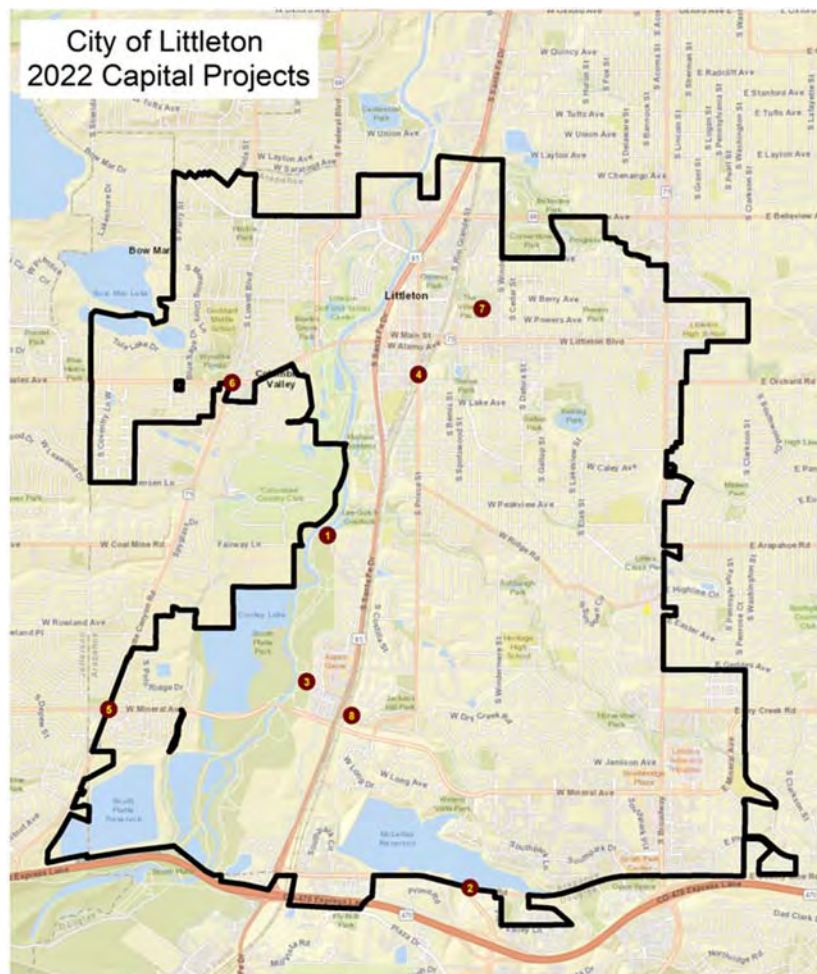
On the following page is a map of significant projects included in the 2022 Budget. These projects are budgeted from various funds including Capital Projects, Sewer Utility, Storm Drainage, Grants, Open Space and Impact Fees.

Capital Improvement Plan



Capital Improvement Plan

Map Ref	Project
1	Reynolds Landing
2	Hot-in-Place Recycling Project
3	South Platte Renew Projects
4	Church & Prince Intersection Improvements
5	Mineral & Platte Canyon Intersection Improvements
6	Bowles & Platte Canyon Intersection Improvements
7	Slaughterhorse Gulch Park Trail Connection
8	Mineral Station East Mobility Shed Improvements



Five Year Projection – Capital Projects Fund

Project Name		2022	2023	2024	2025	2026	2022-2026 Total
Capital Projects Fund 34-160							
PCs/Infrastructure/Police Mobile (non-capital)	IT 05	\$ 190,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 830,000
Capital Projects Fund 34-201							
Police Equipment Replacement	POL 02	100,000	106,723	109,391	112,126	114,929	543,169
Capital Projects Fund 34-302							
Courthouse Lease (LBA)	COURT 01	220,540	218,860	217,014	-	-	656,414
Pavement Management Planning	ENG 0001	-	-	-	40,000	-	40,000
Pavement Management Design - Misc.	ENG 0002	25,000	25,000	25,000	25,000	25,000	125,000
ADA Improvements - Right of Way	ENG 0004	100,000	100,000	90,000	50,000	100,000	440,000
Contingency for Coop./Devel/Cost Share	ENG 0006	66,497	54,459	48,672	58,525	55,291	283,444
Bowles Ave Concrete Improvements	ENG 23-06	-	60,000	520,016	-	-	580,016
Annual Surface Sealing Project	ENG XX-02	-	606,640	-	-	740,000	1,346,640
Annual Mill & Overlay	ENG XX-03	-	-	80,000	744,710	86,850	911,560
Annual Misc. Concrete Project	ENG XX-05	600,000	555,000	650,000	610,000	650,000	3,065,000
Annual Hot-In-Place Recycling Project	ENG XX-09	526,070	-	-	-	-	526,070
Annual Reclamite Project	ENG XX-10	-	30,000	-	-	-	30,000
General Building Maintenance	FAC 07	375,000	375,000	375,000	375,000	375,000	1,875,000
Fleet Replacement Vehicles	FLT 01	740,000	725,000	775,000	770,000	770,000	3,780,000
Radios: Police and Public Works	IT 01	152,480	152,480	152,480	-	-	457,440
Communications Equipment Replacement	IT 03	103,000	103,000	103,000	103,000	103,000	515,000
Network Infrastructure Upgrade	IT 06	60,000	50,000	50,000	50,000	50,000	260,000
SAN Upgrade	IT 07	50,000	50,000	40,000	40,000	40,000	220,000
Server/Storage Replacements	IT 08	80,000	80,000	80,000	70,000	70,000	380,000
Museum Lease Payments	MUS 01	1,086,650	-	-	-	-	1,086,650
Traffic Infrastructure Improvements	TRNS 008	135,000	135,000	150,000	150,000	150,000	720,000
Centracs System-to-System Connectivity	TRNS 009	15,000	15,000	-	-	-	30,000
Traffic Operations Center	TRNS 23-32	-	-	30,000	-	-	30,000
Traffic Calming	TRNS XX-31	25,000	25,000	25,000	25,000	25,000	125,000
Capital Reserve 34-306							
Aberdeen Village Neighborhood Recon.	ENG 22-04	-	350,000	1,550,000	1,650,000	-	3,550,000
Windermere Bridge over Highline Canal	ENG 22-21	250,000	310,129	-	-	-	560,129
Bowles Ave Concrete Improvements	ENG 23-06	-	-	79,984	-	-	79,984
Prince Street Bridge Fence Repairs	ENG 23-21	-	-	350,000	-	-	350,000
Gallup Street Bridge over Highline Canal	ENG 24-21	-	-	230,000	-	300,000	530,000
Euclid Ave Reconstruction-Windermere to	ENG 25-04.1	-	-	-	50,000	350,000	400,000
Sterne Park Neighborhood Reconstruction	ENG 25-04.2	-	-	-	90,000	750,000	840,000
Littleton Courthouse Neighborhood	ENG 26-04	-	-	-	-	85,000	85,000
Annual Surface Sealing Project	ENG XX-02	-	103,360	-	-	-	103,360
Annual Mill & Overlay	ENG XX-03	50,000	900,000	-	225,290	813,150	1,988,440
Annual Hot-In-Place Recycling Project	ENG XX-09	83,930	-	-	-	-	83,930
Annual Bridge Repairs	ENG XX-20	-	100,000	-	100,000	-	200,000
Personnel Costs - Street Division	STR 00	454,820	477,561	501,439	526,511	552,837	2,513,168
Annual Local Street Resurfacing & Maint.	STR XX-08	300,000	300,000	300,000	300,000	300,000	1,500,000
Transportation/Corridor Studies	TRNS 018	-	100,000	-	100,000	100,000	300,000
Future Safe Routes To School Projects	TRNS 023	-	30,000	-	30,000	-	60,000
Church & Prince Intersection Improvements	TRNS 18-14	153,750	-	-	-	-	153,750
County Line - Broadway to University	TRNS 20-14	-	325,000	-	-	-	325,000
Mineral & Platte Canyon Intersection	TRNS 20-15	10,000	-	-	-	-	10,000
Bowles & Platte Canyon Intersection	TRNS 20-16	10,000	-	-	-	-	10,000
Slaughterhouse Gulch Park Trail	TRNS 21-35	360,000	-	-	-	-	360,000
Mineral Station East Mobility-Shed	TRNS 21-39	355,000	-	-	-	-	355,000
Bicycle/Pedestrian Master Plan Update	TRNS 23-33	-	55,000	-	-	-	55,000
Broadway & Littleton Blvd Intersection	TRNS 23-34	-	40,000	120,000	-	-	160,000
Broadway & Mineral Ave Intersection	TRNS 24-32	-	-	37,500	112,500	-	150,000
Traffic Signal Pole Replacement	TRNS XX-20	1,150,000	150,000	150,000	150,000	150,000	1,750,000
Total Capital Projects Fund		\$ 7,827,737	\$ 6,868,212	\$ 6,999,496	\$ 6,717,662	\$ 6,916,057	\$ 35,329,164

Five Year Projection – Other Funds

Project Name		2022	2023	2024	2025	2026	2022-2026 Total
Conservation Trust Fund 14							
Library/Museum Security System Upgrades	<i>LIB 01</i>	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Parkland Maintenance	<i>OS 01</i>	100,000	100,000	100,000	100,000	100,000	500,000
South Platte Park	<i>OS 02</i>	21,920	27,825	50,000	50,000	50,000	199,745
Rent (State Land Board - Depot Art Center)	<i>OS 03</i>	21,529	22,175	22,840	23,525	24,231	114,300
Library Master Planning	<i>OS-23</i>	250,000	-	-	-	-	250,000
Total Conservation Trust Fund		403,449	150,000	172,840	173,525	174,231	1,074,045
Consolidated Special Revenues 15							
Video Equipment	<i>COMM 01</i>	-	40,974	41,998	43,048	44,124	170,144
Total Consolidated Special Revenue Fund		-	40,974	41,998	43,048	44,124	170,144
Contributed Capital							
Reynolds Landing	<i>OS 06</i>	2,500,000	2,750,000	1,000,000	-	-	6,250,000
Open Space Master Plan Update	<i>OS 21</i>	40,000	-	-	-	-	40,000
Harlow Park	<i>OS-XX</i>	25,000	89,375	-	-	-	114,375
Sterne Park	<i>OS 17</i>	35,000	380,000	-	-	-	415,000
Trailmark Park	<i>OS 18</i>	240,000	-	-	-	-	240,000
Jackass Hill Park	<i>OS 16</i>	15,000	-	-	-	-	15,000
Gallup Park	<i>OS-XX</i>	-	-	40,000	250,000	-	290,000
Littleton Trail	<i>OS-XX</i>	-	-	25,000	-	-	25,000
Progress Park	<i>OS-XX</i>	-	-	-	50,000	-	50,000
Powers Park	<i>OS-XX</i>	-	15,000	200,000	-	-	215,000
Rangeview Gulch Detention	<i>STM 02</i>	-	-	-	500,000	-	500,000
Jackass Gulch Stream Stabilization	<i>STM 21-73</i>	600,000	675,000	-	-	-	1,275,000
Mineral & Platte Canyon Intersection Improv.	<i>TRNS 20-15</i>	100,000	-	-	-	-	100,000
Mineral Station East Mobility-Shed Improv.	<i>TRNS 21-39</i>	200,000	-	-	-	-	200,000
Santa Fe & Prince/Crestline Improvements	<i>TRNS 22-33</i>	100,000	-	-	-	-	100,000
Total Contributed Capital		3,855,000	3,909,375	1,265,000	800,000	-	9,829,375
Geneva Village 45							
Geneva Village Building Improvements	<i>GV 01</i>	20,000	20,000	20,000	20,000	20,000	100,000
Total Geneva Village		20,000	20,000	20,000	20,000	20,000	100,000
Grant - Federal 16							
County Line - Broadway to University	<i>TRNS 20-14</i>	500,000	500,000	-	-	-	1,000,000
Mineral & Platte Canyon Intersection Improv.	<i>TRNS 20-15</i>	557,588	-	-	-	-	557,588
Bowles & Platte Canyon Intersection Improv.	<i>TRNS 20-16</i>	1,450,000	-	-	-	-	1,450,000
Santa Fe & Mineral Intersection	<i>TRNS 20-22</i>	1,286,000	6,366,000	-	-	-	7,652,000
Broadway Corridor Study	<i>TRNS 22-32</i>	400,000	400,000	-	-	-	800,000
Broadway & Littleton Blvd Intersection	<i>TRNS 23-34</i>	-	360,000	1,080,000	-	-	1,440,000
Broadway & Mineral Ave Intersection	<i>TRNS 24-32</i>	-	-	337,500	1,012,500	-	1,350,000
Grant - Local 16							
ACOS Trail Gap Analysis Master Plan	<i>OS 19</i>	100,000	-	-	-	-	100,000
Harlow Park	<i>OS-XX</i>	-	371,250	-	-	-	371,250
Gallup Park	<i>OS-XX</i>	-	-	-	500,000	-	500,000
Water Resources Master Plan	<i>OS-XX</i>	75,000	-	-	-	-	75,000
Rangeview Gulch Detention	<i>STM 02</i>	-	-	-	350,000	-	350,000
Jackass Gulch Stream Stabilization	<i>STM 21-73</i>	262,500	487,000	-	-	-	749,500
Slaughterhouse Gulch Park Trail Connection	<i>TRNS 21-35</i>	253,564	-	-	-	-	253,564
Grant - State 16							
Windermere Bridge over Highline Canal	<i>ENG 22-21</i>	-	1,240,518	-	-	-	1,240,518
Gallup Street Bridge over Highline Canal	<i>ENG 24-21</i>	-	-	-	-	1,350,000	1,350,000
Skunk Hollow Pond for Reg. Downtown Area	<i>STM 18</i>	-	-	500,000	-	-	500,000
Future Safe Routes To School Projects	<i>TRNS 023</i>	-	120,000	-	120,000	-	240,000
Church & Prince Intersection Improvements	<i>TRNS 18-14</i>	615,000	-	-	-	-	615,000
Mineral Station East Mobility-Shed Impr.	<i>TRNS 21-39</i>	1,320,000	-	-	-	-	1,320,000
Traffic Operations Center	<i>TRNS 23-32</i>	-	-	120,000	-	-	120,000
Total Grant Fund		6,819,652	9,844,768	2,037,500	1,982,500	1,350,000	22,034,420

Five Year Projection – Other Funds

Project Name		2022	2023	2024	2025	2026	2022-2026 Total
Impact Fees - Facilities 24							
Facility Improvements	FAC 02	350,000	160,000	160,000	-	-	670,000
Impact Fees - Transportation 25							
County Line - Broadway to University	TRNS 20-14	495,000	300,000	-	-	-	795,000
Transportation Master Plan Update	TRNS 25-32	-	-	150,000	-	-	150,000
Total Impact Fees Funds		845,000	460,000	310,000	-	-	1,615,000
Open Space Fund 19							
Capital Projects - SSPR	OS 04	-	50,000	50,000	50,000	50,000	200,000
SSPR Contract	OS 05	380,367	390,809	401,545	412,584	423,933	2,009,238
Reynolds Landing	OS 06	1,400,000	1,300,000	-	-	-	2,700,000
Highline Canal Conservancy	OS 07	20,000	20,000	20,000	20,000	20,000	100,000
Littleton Trail	OS-XX	-	-	25,000	-	-	25,000
Harlow Park	OS 15	25,000	89,375	-	-	-	114,375
Jackass Hill Park	OS 16	15,000	-	-	-	-	15,000
Sterne Park	OS 17	35,000	380,000	-	-	-	415,000
Trailmark Park	OS 18	240,000	-	-	-	-	240,000
ACOS Trail Gap Analysis Master Plan	OS 19	25,000	-	-	-	-	25,000
Superchi	OS 20	-	1,500,000	-	-	-	1,500,000
Open Space Master Plan Update	OS 21	110,000	-	-	-	-	110,000
Ketring Lake/Park	OS 22	-	75,000	900,000	-	-	975,000
Geneva Park Site Improvements	OS-XX	20,000	-	-	-	-	20,000
Powers Park	OS-XX	0	15,000	200,000	-	-	215,000
Gallup Park	OS-XX	-	-	40,000	250,000	-	290,000
Progress Park	OS-XX	-	-	-	50,000	-	50,000
Water Resources Master Plan	OS-XX	25,000	-	-	-	-	25,000
Water Resources Mgmt Implementation	OS-XX	50,000	-	-	-	-	50,000
Slaughterhouse Gulch Park Trail Connection	TRNS 21-35	84,521	-	-	-	-	84,521
Total Open Space Fund		2,429,888	3,820,184	1,636,545	782,584	493,933	9,163,134
Sewer Utility Enterprise 41							
Wastewater Treatment Plant Capital Projects	SAN 01	7,546,000	8,287,698	7,483,833	5,532,864	6,413,085	35,263,480
Utility Billing System Replacement	SAN 02	300,000	-	-	-	-	300,000
Interceptor Rehabilitation	SAN 03	1,000,000	1,200,000	1,000,000	1,000,000	1,700,000	5,900,000
Sewer Rehabilitation	SAN 04	1,015,000	1,015,000	415,000	415,000	415,000	3,275,000
Sewer Replacement or New	SAN 05	1,370,500	1,029,000	525,000	525,000	525,000	3,974,500
Lift Stations	SAN 06	100,000	-	-	-	11,527	111,527
Studies/Consulting	SAN 07	-	150,000	-	150,000	-	300,000
Total Sewer Utility Fund		11,331,500	11,681,698	9,423,833	7,622,864	9,064,612	49,124,507
Storm Enterprise 42							
Rangeview Gulch Box Culvert	STM 01	-	-	750,000	800,000	-	1,550,000
Rangeview Gulch Detention	STM 02	-	-	250,000	450,000	-	700,000
Lowell/Wynetka Pipe Rehabilitation	STM 03	-	-	-	20,000	-	20,000
Inlet Repl.: Broadway/7134 Acoma, Etc.	STM 05	-	-	-	15,000	-	15,000
Trailmark Underdrains	STM 07	150,000	150,000	150,000	150,000	150,000	750,000
Lowell/Lotonka/etc. Storm Sewer	STM 09	50,000	-	-	-	-	50,000
1305 W. Davise Pl. Outlet	STM 11	20,000	-	-	-	-	20,000
Rafferty Gardens Storm Sewer	STM 12	-	-	-	60,000	-	60,000
W. Berry Ave @ Bow Mar Dr. Sump	STM 13	-	-	-	-	20,000	20,000
Elati Euclid Acoma Storm Sewer	STM 14	300,000	-	-	-	-	300,000
S. Logan E. Jamison Inlet	STM 15	-	-	-	20,000	-	20,000
Pipe Rehab @ Prentice & Huron	STM 16	-	-	-	100,000	-	100,000
Bellview Svc Ctr. Improv. (MS4) - Storm	STM 17	50,000	-	-	-	-	50,000
Highline Canal, WQ Berns	STM 19	-	-	-	100,000	-	100,000
Concrete (Stormwater)	STM 20	50,000	50,000	50,000	50,000	50,000	250,000
Jackass Gulch FHAD Update	STM 21	50,000	100,000	-	-	-	150,000
Jackass Gulch Stream Stabilization	STM 21-73	687,500	675,000	-	-	-	1,362,500
Highline Canal Maintenance	STM 23	20,000	20,000	20,000	20,000	20,000	100,000
Public Pond Maintenance	STM 24	100,000	10,000	10,000	-	-	120,000
Sheri Lane - Add Storm Sewer	STM 25	-	-	-	50,000	-	50,000
Lakeview Dr./Ketring Park Entrance Flooding	STM 26	-	-	-	-	20,000	20,000
Erosion at Lee Gulch/Prince	STM 29	-	-	100,000	-	-	100,000
Household Hazardous Waste Event	STM 30	25,000	25,000	25,000	25,000	25,000	125,000
Slaughterhouse Gulch Floodplain Study	STM 31	100,000	-	-	-	-	100,000
Elati/Euclid/Acoma Storm Sewer	STM 32	-	300,000	-	-	-	300,000
Undefined Stormwater Projects	STM 70	50,000	100,000	100,000	150,000	100,000	500,000
Total Storm Enterprise Fund		1,652,500	1,430,000	1,455,000	2,010,000	385,000	6,932,500
Total All Other Fund		\$27,356,989	\$ 31,356,999	\$ 16,362,716	\$13,434,521	\$11,531,900	\$100,043,125

Fifteen Year Unfunded Capital Projects

Project Name		2022	2023	2024	2025	2026	2027-2036	2022-2036 Total
Unfunded								
Pavement Management Planning	ENG 0001	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 2,000,000	\$ 3,000,000
ADA Improvements - Right of Way	ENG 0004	400,000	400,000	410,000	450,000	400,000	2,500,000	4,560,000
Bridge Reserve Buildup	ENG 0005	200,000	200,000	200,000	200,000	200,000	-	1,000,000
Contingency for Coop./Devel/Cost Share pjcts.	ENG 0006	8,503	20,541	26,328	16,475	19,709	-	91,556
Bowles Ave Concrete Improvements	ENG 23-06	-	-	100,000	-	-	-	100,000
Annual Crack Sealing Project	ENG XX-01	100,000	100,000	100,000	100,000	100,000	-	500,000
Annual Surface Sealing Project	ENG XX-02	500,000	-	500,000	500,000	-	-	1,500,000
Annual Mill & Overlay	ENG XX-03	1,270,000	420,000	1,240,000	350,000	420,000	-	3,700,000
Annual Misc. Concrete Project	ENG XX-05	100,000	145,000	50,000	90,000	50,000	-	435,000
Annual Hot-In-Place Recycling Project	ENG XX-09	120,000	-	-	-	-	-	120,000
Annual Reclamite Project	ENG XX-10	-	60,000	-	-	-	-	60,000
Annual Bridge Repairs	ENG XX-20	50,000	-	50,000	-	50,000	1,500,000	1,650,000
Facility Improvements	FAC 02	-	640,000	-	-	-	-	640,000
General Building Maintenance	FAC 07	525,000	525,000	525,000	525,000	525,000	9,000,000	11,625,000
Service Center: Replace Bldg. #2	FAC 08	400,000	2,235,000	2,000,000	-	-	-	4,635,000
Littleton Center: Building/Site Renovations	FAC 10	-	4,134,870	6,697,920	-	-	-	10,832,790
Littleton Center: Replace Ceiling Grid & Lighting	FAC 11	180,000	-	-	-	-	-	180,000
Littleton Center: Security Upgrades	FAC 15	50,000	-	-	-	-	-	50,000
BSC: Bldg #5 CMU Maintenance/Reseal	FAC 17	-	22,500	-	-	-	-	22,500
Geneval Lodge: Exterior Improvements	FAC 18	-	70,000	-	-	-	-	70,000
Geneval Lodge: HVAC	FAC 19	61,000	-	-	-	-	-	61,000
Jamison Bridge Repairs & Upgrades	FAC 21	-	-	-	-	-	257,500	257,500
ADA Improvements - Facilities	FAC 22	100,000	100,000	100,000	100,000	100,000	-	500,000
Bowles Barn Brick Repair	FAC 23	-	-	-	50,000	-	-	50,000
THAC Roof Access Replace Chiller 1	FAC 24	-	-	-	125,000	-	-	125,000
Courthouse Exterior Brick	FAC 25	-	-	-	35,000	-	-	35,000
Courthouse Exterior Brick	FAC 26	-	-	-	60,000	-	-	60,000
Courthouse West Door Replacement	FAC 27	-	-	-	20,000	-	-	20,000
Courthouse Boiler Replacement	FAC 28	-	-	-	150,000	-	-	150,000
Courthouse Carpet/Hardware Floors	FAC 29	-	-	-	45,000	-	-	45,000
Courthouse Install Emergency Generator	FAC 30	-	-	-	125,000	-	-	125,000
Courthouse Emergency Install Upgrade	FAC 31	-	-	-	30,000	-	-	30,000
Littleton Center Concrete Replacement	FAC 32	-	-	-	200,000	-	-	200,000
Littleton Center Seal Exterior Brick	FAC 33	-	-	-	75,000	-	-	75,000
Littleton Center Glaze Courtyard Windows	FAC 34	-	-	-	80,000	-	-	80,000
Littleton Center Fire Alarm Replacement	FAC 35	-	-	-	150,000	-	-	150,000
Bemis House Electrical Update	FAC 36	-	-	-	75,000	-	-	75,000
Romancing the Bean Heater Replacement	FAC 37	-	-	-	20,000	-	-	20,000
Museum Handlers	FAC 38	-	-	-	250,000	-	-	250,000
Museum Boilers	FAC 39	-	-	-	90,000	-	-	90,000
Museum Chiller	FAC 40	-	-	-	250,000	-	-	250,000
Collections Air Handlers	FAC 41	-	-	-	250,000	-	-	250,000
Library Parking Lot	FAC 42	-	-	-	280,000	-	-	280,000
Library roof	FAC 43	-	-	-	90,000	-	-	90,000
Library Fire Suppression Control Panel	FAC 44	-	-	-	125,000	-	-	125,000
Fleet Replacement Vehicles	FLT 01	450,000	575,000	525,000	530,000	530,000	13,000,000	15,610,000
Fleet Maintenance Equipment	FLT 03	50,000	50,000	50,000	50,000	50,000	500,000	750,000
City-Wide Landscaping	GRND 01	-	-	-	-	-	100,000	100,000
Central Control Installation	GRND 02-21	50,000	30,000	-	-	-	-	80,000
Jamison Hill IRR Design (22) and Construction (23)	GRND 03-21	-	50,000	300,000	-	-	-	350,000
East Mineral Medians	GRND 04-21	180,000	3,000,000	-	-	-	-	3,180,000
Median Renovations	GRND 05-21	-	20,000	-	-	-	-	20,000
Main St Tree Removal/Replacement	GRND 06-21	50,000	-	-	-	-	-	50,000
Federal Blvd Medians	GRND 15-21	-	-	30,000	500,000	-	-	530,000
Bowles Avenue Medians	GRND 16-21	-	-	60,000	1,000,000	-	-	1,060,000
Equipment Replacement	IT 02	190,000	195,000	200,000	205,000	210,000	-	1,000,000
PCs/Infrastructure/Police Mobile (non-capital)	IT 05	-	20,000	20,000	20,000	20,000	1,800,000	1,880,000
Network Infrastructure Upgrade	IT 06	-	10,000	60,000	61,500	63,038	723,896	918,434
SAN Upgrade	IT 07	10,000	10,000	20,000	20,500	21,013	700,642	782,155
Server/Storage Replacements	IT 08	20,000	245,000	205,000	230,000	280,000	3,215,370	4,195,370
Fiber Network Between Crucial Facilities	IT 11	-	-	-	100,000	100,000	1,000,000	1,200,000
ERP	IT 12	2,500,000	-	-	-	-	-	2,500,000
Cyber Security	IT 13	-	200,000	200,000	200,000	200,000	-	800,000
Physical Security	IT 14	400,000	400,000	400,000	-	-	-	1,200,000
Network Upgrades	IT 15	-	230,000	155,000	30,000	130,000	-	545,000
Audio Visual	IT 16	-	30,000	-	276,000	-	-	306,000
Radio Replacements	IT 17	-	-	-	1,560,309	-	-	1,560,309

Fifteen Year Unfunded Capital Projects

Project Name		2022	2023	2024	2025	2026	2027-2036	2022-2036 Total
Police Equipment Replacement	<i>POL 02</i>	4,120	-	-	-	-	1,319,785	1,323,905
Traffic Infrastructure Improvements	<i>TRNS 008</i>	40,000	40,000	25,000	25,000	25,000	-	155,000
Transportation/Corridor Studies	<i>TRNS 018</i>	200,000	100,000	150,000	50,000	50,000	1,575,000	2,125,000
Ridge Road & Prince St. Roundabout	<i>TRNS 019</i>	-	-	-	-	880,000	-	880,000
Traffic Signal System Reconstruction	<i>TRNS 020</i>	200,000	200,000	200,000	200,000	200,000	-	1,000,000
Pedestrian & Bicycle Improvements	<i>TRNS 024</i>	110,000	80,000	80,000	110,000	110,000	1,100,000	1,590,000
County Line - Broadway to University	<i>TRNS 20-14</i>	105,000	200,000	-	-	-	-	305,000
Santa Fe & Mineral Intersection	<i>TRNS 20-22</i>	322,000	1,592,000	-	10,000,000	10,000,000	-	21,914,000
Broadway Corridor Study	<i>TRNS 22-32</i>	100,000	100,000	-	-	-	-	200,000
Traffic Signal Pole Replacement	<i>TRNS XX-20</i>	-	350,000	350,000	350,000	350,000	-	1,400,000
Traffic Calming	<i>TRNS XX-31</i>	25,000	25,000	25,000	25,000	25,000	500,000	625,000
Total Unfunded Capital Projects		\$9,270,623	\$17,024,911	\$15,254,248	\$20,649,784	\$15,308,760	\$40,792,193	\$118,300,519

2022 Project Details

Capital Improvement Plan City of Littleton, Colorado

Project # OS 06

Project Name Reynolds Landing

Department Open Space - OS

Contact Water Resources Manager

Type Improvement

Category Parks/Playground

Description

SSRPD contribution of \$100,000 in 2022.

Total Project Cost: \$3,410,000

Prior	Expenditure	2022	2023	2024	2025	2026	Total
710,000	Construction/Maintenance	1,400,000	1,300,000	0			2,700,000
Total	Total	1,400,000	1,300,000	0			2,700,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
710,000	Contributed Capital	100,000					100,000
Total	Open Space Fund 19-	1,400,000	1,300,000	0	0	0	2,700,000
	Total	1,500,000	1,300,000	0	0	0	2,800,000



2022 Project Details

Capital Improvement Plan City of Littleton, Colorado

Project # ENG XX-09

Project Name Annual Hot-In-Place Recycling Project

Department PW - Engineering - ENG

Contact CIP Program Manager - Gunn

Type Maintenance

Category Pavement Management

Description

Hot In Place Recycling Project
Project #XX-09
Acct #34-306-7899

Total Project Cost: \$680,000

Prior	Expenditure	2022	2023	2024	2025	2026	Total
70,000	Construction/Maintenance	610,000	0				610,000
Total	Total	610,000	0				610,000
Prior	Funding Sources	2022	2023	2024	2025	2026	Total
70,000	Capital Projects Fund 34-302-	526,070					526,070
Total	Capital Reserve 34-306-	83,930					83,930
	UNFUNDED	120,000					120,000
	Total	730,000					730,000



2022 Project Details

Capital Improvement Plan City of Littleton, Colorado

Project # SAN 01

Project Name Wastewater Treatment Plant Capital Projects

Department PW - Sanitary Sewer SAN

Contact PW Director - Reester

Type Improvement

Category Sanitary Sewer

Description

Total Project Cost: \$93,226,320

South Platte Renew (formerly the Littleton/Englewood Wastewater Treatment Plant) planned capital projects. This reflects the 50% funded by the City of Littleton. The remaining 50% of these capital projects is funded by the City of Englewood.

Prior	Expenditure	2022	2023	2024	2025	2026	Total
12,671,500	Construction/Maintenance	7,546,000	8,287,698	7,483,833	5,532,864	6,413,085	35,263,480
Total	Total	7,546,000	8,287,698	7,483,833	5,532,864	6,413,085	35,263,480

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
12,671,500	Sewer Utility Enterprise 41-	7,546,000	8,287,698	7,483,833	5,532,864	6,413,085	35,263,480
Total	Total	7,546,000	8,287,698	7,483,833	5,532,864	6,413,085	35,263,480

2022 Project Details

Capital Improvement Plan City of Littleton, Colorado

Project # TRNS 18-14

Project Name Church & Prince Intersection Improvements

Department PW - Traffic / Trans - TRNS

Contact Traffic Engineering Manager

Type Improvement

Category Street Reconstruction

Description

Total Project Cost: \$808,750

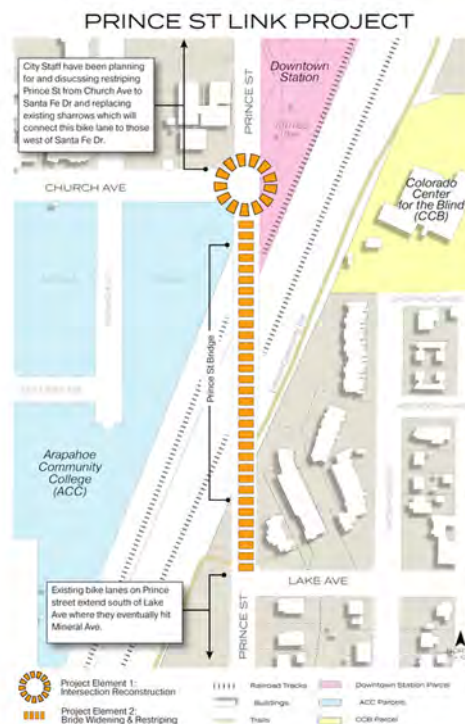
The Prince Street Link Project will reconstruct the intersection of the Prince Street and Church Avenue in concrete pavement, including reconstruction of the traffic signal. Significant pedestrian and bicycle safety and accessibility improvements will be integral to the project. The ultimate aim of this project is to increase safety for pedestrians, cyclists, and those with mobility and sensory limitations.

Project #18-14

CDOT Safer Main Streets Grant = \$615,000 - Acct #16-302-7890
20% Local Match = \$153,750 - Acct #34-306-7899

Prior	Expenditure	2022	2023	2024	2025	2026	Total
40,000	Construction/Maintenance	768,750					768,750
Total	Total	768,750					768,750

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
40,000	Capital Reserve 34-306-	153,750					153,750
Total	Grant - State 16-	615,000					615,000
	Total	768,750					768,750



2022 Project Details

Capital Improvement Plan City of Littleton, Colorado

Project # TRNS 20-15

Project Name Mineral & Platte Canyon Intersection Improvements

Department PW - Traffic / Trans - TRNS

Contact Traffic Engineering Manager

Type Improvement

Category Street Reconstruction

Description

Total Project Cost: \$667,588

Intersection design and construction project at Platte Canyon Road & Mineral Avenue. The project includes operational and safety improvements for all modes. Project is 100% CDOT funded, however \$10,000 has been included for potential project over-runs, which are required to be city funded.

HSIP grant = \$750,000 - Acct #16-302-7890

Contributed Capital from Arapahoe County for mill & overlay of a segment of Ken Caryl Avenue

No Local Match, but anticipated \$100,000 overage - Acct #34-306-7899

Prior	Expenditure	2022	2023	2024	2025	2026	Total
	Construction/Maintenance	667,588					667,588
Total	Total	667,588					667,588
	Funding Sources	2022	2023	2024	2025	2026	Total
	Capital Reserve 34-306-	10,000					10,000
	Contributed Capital	100,000					100,000
	Grant - Federal 16-	557,588					557,588
	Total	667,588					667,588



2022 Project Details

Capital Improvement Plan City of Littleton, Colorado

2022 *thru* 2026

Department PW - Traffic / Trans - TRNS
 Contact Traffic Engineering Manager -
 Type Improvement
 Useful Life
 Category Street Reconstruction

Project # TRNS 20-16
 Project Name Bowles & Platte Canyon Intersection Improvements

Description

Total Project Cost: \$1,460,000

Intersection design and construction project at Platte Canyon Road & Bowles Avenue. The project includes operational and safety improvements for all modes. Project is 100% CDOT funded, however \$10,000 has been included for potential project over-runs, which are required to be city funded.

FASTER grant = \$1.7M - Acct #16-302-7890
 (\$250,000 Design in 2020, \$1,450,000 Construction in 2022)

No Local Match, but anticipated \$10,000 overage - Acct #34-306-7899

Justification

Prior	Expenditures	2022	2023	2024	2025	2026	Total
0	Construction/Maintenance	1,460,000					1,460,000
Total	Total	1,460,000					1,460,000

Funding Sources	2022	2023	2024	2025	2026	Total
Capital Reserve 34-306-___	10,000	0				10,000
Grant - Federal 16-	1,450,000					1,450,000
Total	1,460,000	0				1,460,000

2022 Project Details

Capital Improvement Plan City of Littleton, Colorado

Project # TRNS 21-35

Department PW - Traffic / Trans - TRNS

Contact CIP Program Manager - Gunn

Type Improvement

Project Name Slaughterhouse Gulch Park Trail Connection

Category Trails

Description

Total Project Cost: \$748,085

Construction of a multi-use trail along Slaughterhouse Gulch through Geneva Park and Slaughterhouse Gulch Park from Prince Street to the Community Trail.

Project #21-35

Arapahoe County Open Space Grant = \$253,564 - Acct #19-411-7835

25% Local Match from Open Space Fund = \$84,521 - Acct #19-411-7835

Prior	Expenditure	2022	2023	2024	2025	2026	Total
50,000	Construction/Maintenance	698,085					698,085
Total	Total	698,085					698,085

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
50,000	Capital Reserve 34-306-	360,000					360,000
Total	Grant - Local 16-	253,564					253,564
	Open Space Fund 19-	84,521					84,521
	Total	698,085					698,085



2022 Project Details

Capital Improvement Plan City of Littleton, Colorado

Project # TRNS 21-39

Department PW - Traffic / Trans - TRNS

Contact Transportation Planner -

Type Improvement

Project Name Mineral Station East Mobility-Shed Improvements

Category Trails

Description

Total Project Cost: \$2,200,000

This project addresses several barriers that prevent people east of Mineral Station from walking or biking to access it. These six project elements address known barriers:

1. Jackass Hill Rd & Mineral Ave Intersection Reconstruction: This is the most dangerous intersection for cyclists in Littleton, this project will make it one of the safest.
2. Mineral Ave Bicycle Improvements: This project will reallocate roadway space to narrow vehicle lanes and provide a buffered or protected bike lane for cyclists.
3. Jackass Hill Rd Bicycle Improvements: This project will reallocate roadway space to narrow vehicle lanes and provide a buffered or protected bike lane for cyclists.
4. Connecting the Jackass Hill Rd intersection to Mineral Station: The current sidewalk that connects the intersection with the station needs to be widened to accommodate the high volume of pedestrians and cyclists.
5. Safety Improvement at Mineral Ave & Highline Canal Trail Crossing: Crossing improvements here will allow trail users to cross without having to worry about vehicles turning from Peninsula Ave.
6. Paving Jackass Gulch Trail: Paving this trail will provide ADA compliant access from the Highline Canal Trail to Mineral Station and a path for novice cyclists.

CDOT Safer Main Streets Grant = \$1.6M - Acct #16-302-7890

20% Local Match = \$400,000 - Acct #34-306-7899

Contributed Capital from South Suburban Parks & Recreation = \$200,000

Prior	Expenditure	2022	2023	2024	2025	2026	Total
225,000	Construction/Maintenance	1,975,000					1,975,000
Total	Total	1,975,000					1,975,000

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
225,000	Capital Reserve 34-306-	355,000					355,000
Total	Contributed Capital	200,000					200,000
	Grant - State 16-	1,420,000					1,420,000
	Total	1,975,000					1,975,000



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 rebound in 2022 to pre-COVID-19 levels and resume growth in the short term thereafter.
- Operating expenditures will not exceed operating revenues plus an increase for employee compensation
- 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.

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 11 and September 28, 2021.



Photo by Hayley Gaertner

Other Information

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
2020-2026 Financial Projections

	2020 Actual	2021 Amended Budget	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
REVENUES								
Taxes:								
Sales & Use Tax								
Retail Sales	\$28,687,235	\$30,760,810	\$32,914,067	\$33,572,348	\$34,579,518	\$35,616,904	\$36,863,496	\$38,153,718
General Use Tax	1,174,685	2,050,000	1,300,000	1,500,000	1,700,000	1,700,000	1,700,000	1,700,000
Motor Vehicle	2,491,696	2,300,000	2,520,000	2,520,000	2,570,400	2,621,808	2,674,244	2,727,729
Total Sales & Use Tax	32,353,616	35,110,810	36,734,067	37,592,348	38,849,918	39,938,712	41,237,740	42,581,447
Property	1,969,126	1,931,115	1,931,115	2,137,571	2,180,322	2,223,928	2,268,407	2,313,775
Specific Ownership	143,057	135,178	135,178	137,882	140,639	155,675	158,788	161,964
Cigarette	234,124	208,000	208,000	208,000	208,000	208,000	208,000	208,000
Franchise Fees	2,168,514	2,294,110	2,294,110	2,339,992	2,386,792	2,434,528	2,483,219	2,532,883
License and Permits	1,230,818	1,459,360	1,471,410	1,765,810	1,801,126	1,837,149	1,873,892	1,911,370
Intergovernmental	925,611	908,610	922,915	932,220	964,848	998,618	1,033,570	1,069,745
Charges for Services	934,657	1,695,730	1,138,172	1,366,750	1,394,085	1,421,967	1,450,406	1,479,414
Fines	321,970	750,280	325,203	325,000	440,000	566,500	733,150	806,465
Investment Earnings	280,759	227,020	249,722	254,716	259,810	265,006	270,306	275,712
Miscellaneous	1,078,046	918,810	1,039,962	1,013,400	1,013,400	1,013,400	1,013,400	1,013,400
Total Revenues	\$41,640,298	\$45,639,023	\$46,449,854	\$48,073,689	\$49,638,940	\$51,063,483	\$52,730,879	\$54,354,175
EXPENDITURES								
Salary - Regular	\$22,921,195	\$23,238,841	\$22,936,468	\$25,062,842	\$26,298,996	\$27,116,956	\$28,159,557	\$29,285,939
Overtime	637,322	858,181	882,386	882,386	913,270	949,801	987,793	1,027,305
Soc Sec/Mcare/Work Comp	1,759,923	1,693,055	1,723,474	1,707,947	1,767,725	1,838,434	1,911,971	1,988,450
Insurance Benefits	3,601,982	4,134,834	4,143,356	4,140,185	4,347,194	4,564,554	4,792,782	5,032,421
Retirement Benefits	1,768,580	1,914,347	1,948,035	1,939,187	2,007,059	2,087,341	2,170,835	2,257,668
Misc Benefits	138,183	159,156	140,633	140,521	141,926	143,345	144,778	146,226
Collection Materials	271,770	265,415	303,415	272,715	275,442	278,196	280,978	283,788
Supplies Other Special	174,349	215,000	303,415	235,000	237,350	239,724	242,121	244,542
Hardware/Software Maintenance	949,213	1,069,880	1,272,272	1,408,610	1,436,782	1,465,518	1,494,828	1,524,725
Learning & Education	162,762	283,550	238,300	340,000	340,000	340,000	340,000	340,000
Personnel Recruitment	10,539	73,000	85,000	90,000	73,000	73,000	73,000	73,000
Uniforms and PPE	64,853	68,180	67,180	68,980	70,360	71,767	73,202	74,666
Civic Programs	478,770	745,000	787,746	771,350	823,100	823,100	823,100	823,100
Telecommunications	358,242	478,000	666,000	517,000	532,510	548,485	564,940	581,888
Professional/Consulting Fees	1,941,239	2,439,740	3,649,011	2,602,160	2,802,016	2,858,056	2,915,217	2,973,521
Street Lighting	1,071,498	1,110,550	1,031,000	1,110,550	1,154,972	1,201,171	1,249,218	1,299,187
Utilities	759,821	887,101	832,101	975,101	1,004,354	1,034,485	1,065,520	1,097,486
Fleet Maintenance Charges	356,389	425,530	427,000	462,000	442,722	451,576	460,608	469,820
Other Equipment Maintenance	188,351	242,800	236,998	230,800	235,416	240,124	244,926	249,825
P&L Insurance	600,000	800,000	600,000	840,000	882,000	926,100	972,405	1,021,025
All Other Accounts	1,793,985	2,203,680	2,537,006	2,264,823	1,929,682	1,948,979	1,968,469	1,988,154
Total Expenditures	\$40,008,966	\$43,305,840	\$44,810,796	\$46,062,157	\$47,715,876	\$49,200,712	\$50,936,248	\$52,782,736
OTHER FINANCING SOURCES/(USES)								
Transfer In/Out - Ins Fund	-	-	(26,000)	-	-	-	-	-
Transfer Out - Capital Projects (Fire)	(3,100,000)	(3,158,900)	(3,158,900)	(3,177,500)	(3,241,050)	(3,268,923)	(3,334,301)	(3,400,987)
Transfer Out - Geneva Village	(50,000)	(50,000)	(50,000)	(103,403)	(24,500)	(27,000)	(30,000)	(34,000)
Total Other Fin Sources/(Uses)	(3,150,000)	(3,208,900)	(3,234,900)	(3,280,903)	(3,265,550)	(3,295,923)	(3,364,301)	(3,434,987)
Total Revenues	41,640,298	45,639,023	46,449,854	48,073,689	49,638,940	51,063,483	52,730,879	54,354,175
Total Expenditures	43,108,966	46,514,740	48,045,696	49,343,060	50,956,926	52,469,635	54,270,549	56,183,723
Net Cash Flow	(\$1,518,668)	(\$875,717)	(\$1,595,842)	(\$1,269,371)	(\$1,342,486)	(\$1,433,152)	(\$1,569,670)	(\$1,863,548)
FUND BALANCE BEG. OF YR	\$15,874,388	\$ 10,609,081	\$14,355,720	\$12,759,878	\$11,490,507	\$10,148,021	\$8,714,869	\$7,145,198
FUND BALANCE END OF YR	\$14,355,720	\$9,733,364	\$12,759,878	\$11,490,507	\$10,148,021	\$8,714,869	\$7,145,198	\$5,281,651
FUND BAL. AS % OF OP EXPS	35.9%	22.5%	28.5%	25.0%	21.3%	17.7%	14.0%	10.0%

City of Littleton
2020 - 2026 Sewer Analysis

		Collection and Treatment						
		ACTUAL 2020	ESTIMATED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
Revenues	Rate increase =	3.0%	3.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Rate SF Inside City =	\$ 274.29	\$ 282.52	\$ 296.65	\$ 311.48	\$ 327.05	\$ 343.40	\$ 360.57
Total Revenues		\$16,590,603	\$18,241,314	\$18,131,231	\$18,958,269	\$19,785,554	\$20,699,535	\$21,708,074
Expenditures								
Total Operating Expenditures		\$10,923,750	\$11,471,681	\$12,433,767	\$12,787,273	\$12,257,247	\$12,844,362	\$13,860,865
Total Debt Service		\$3,555,678	\$3,553,710	\$3,558,140	\$3,552,660	\$3,545,757	\$2,923,040	\$0
Capital Projects - City - Collection		\$932,350	\$1,138,113	\$1,370,500	\$1,029,000	\$525,000	\$525,000	\$525,000
Capital Projects - SPWRP - Treatment		3,481,669	5,205,000	7,546,000	8,287,698	7,483,833	5,532,864	6,413,085
Total Capital Projects		\$4,414,019	\$6,343,113	\$8,916,500	\$9,316,698	\$8,008,833	\$6,057,864	\$6,938,085
Total Expenditures		\$18,893,447	\$21,368,504	\$24,908,407	\$25,656,630	\$23,811,837	\$21,825,266	\$20,798,950
Beginning Cash Balance		\$26,576,812	\$26,273,968	\$23,146,778	\$16,369,602	\$9,671,241	\$5,644,958	\$4,519,227
Ending Cash Balance*		\$26,273,968	\$23,146,778	\$16,369,602	\$9,671,241	\$5,644,958	\$4,519,227	\$5,426,351
Less: operating reserve (17%)		(1,857,038)	(1,950,186)	(2,113,740)	(2,173,836)	(2,083,732)	(2,183,542)	(2,356,347)
Net Ending Cash Balance		\$24,416,930	\$21,196,592	\$14,255,862	\$7,497,405	\$3,561,226	\$2,335,685	\$3,070,004
Debt Coverage (must be 1.10 or higher per bond covenant)		1.59	1.90	1.60	1.74	2.12	2.69	N/A

Notes:

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
2020 - 2026 Storm Analysis

		ACTUAL 2020	ESTIMATED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
Revenues	Proposed rate increase =	40.0%	40.0%	40.0%	15.0%	3.0%	3.0%	3.0%
	Rate SF =	\$47.73	\$66.82	\$93.55	\$107.58	\$110.81	\$114.13	\$117.55
Total Revenues		\$1,279,381	\$1,655,981	\$2,610,056	\$3,191,902	\$2,791,541	\$3,223,323	\$2,961,661
Expenditures								
Total Operating Expenditures		\$433,378	\$617,678	\$885,020	\$1,008,760	\$1,168,730	\$1,454,830	\$1,127,100
Total Capital Projects		\$824,698	\$1,060,930	\$1,400,000	\$1,874,000	\$1,800,000	\$1,680,000	\$1,500,000
Total Expenditures		\$1,258,076	\$1,678,608	\$2,285,020	\$2,882,760	\$2,968,730	\$3,134,830	\$2,627,100
Beginning Cash Balance		\$330,277	\$351,582	\$328,955	\$653,992	\$963,134	\$785,945	\$874,438
Ending Cash Balance*		\$351,582	\$328,955	\$653,991	\$963,134	\$785,945	\$874,438	\$1,208,999
Less: One month operating reserve (8%)		(34,670)	(49,414)	(70,802)	(80,701)	(93,498)	(116,386)	(90,168)
Net Ending Cash Balance		\$316,912	\$279,541	\$583,189	\$882,433	\$692,447	\$758,052	\$1,118,831

* Cash basis accounting is used for projection purposes.

City of Littleton
Capital Projects Fund
2021-2026 Financial Projections

	Actual 2020	Estimated 2021	Adopted Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
Available at 01/01/XX	\$ 8,057,255	\$ 6,901,651	\$ 2,893,511	\$ 1,357,244	\$ 956,326	\$ 531,718	\$ 535,678
Revenues							
General Fund Transfer	\$ 3,100,000	\$ 3,158,900	\$ 3,177,500	\$ 3,241,050	\$ 3,268,923	\$ 3,334,301	\$ 3,400,987
Grants	134,287	128,000	103,000	103,000	103,000	103,000	103,000
Interest Earnings	230,144	103,525	43,403	27,145	19,127	10,634	10,714
Other	138,643	100,000	100,000	100,000	100,000	100,000	100,000
Building Use Taxes	1,205,574	1,350,000	1,500,000	1,515,000	1,530,150	1,545,452	1,560,907
Highway Users Tax (Streets)	1,251,756	1,260,630	1,367,567	1,481,099	1,553,688	1,628,235	1,707,141
	\$ 6,060,404	\$ 6,101,055	\$ 6,291,470	\$ 6,467,294	\$ 6,574,888	\$ 6,721,622	\$ 6,882,749
Funded Projects							
Leases	\$ 1,461,073	\$ 1,461,920	\$ 1,459,670	\$ 371,340	\$ 369,494	\$ -	\$ -
Vehicles and Apparatus	647,256	220,003	740,000	725,000	775,000	770,000	770,000
Technology	632,991	576,730	380,000	340,000	330,000	320,000	320,000
Equipment	315,917	218,547	203,000	209,723	212,391	215,126	217,929
TABOR Capital Projects	392,011	-	-	-	-	-	-
Streets & Infrastructure (HUTF portion)	1,251,756	1,260,630	1,367,567	1,481,099	1,553,688	1,628,235	1,707,141
Street & Related Infrastructure	733,335	1,037,482	25,000	25,000	25,000	25,000	25,000
Dedicated Street Maintenance	1,493,471	4,765,429	3,177,500	3,241,050	3,268,923	3,334,301	3,400,987
ADA Improvements	7,853	100,000	100,000	100,000	90,000	50,000	100,000
Building Maintenance Proj	280,345	468,454	375,000	375,000	375,000	375,000	375,000
	\$ 7,216,008	\$ 10,109,195	\$ 7,827,737	\$ 6,868,212	\$ 6,999,496	\$ 6,717,662	\$ 6,916,057
Ending Fund Balance	\$ 6,901,651	\$ 2,893,511	\$ 1,357,244	\$ 956,326	\$ 531,718	\$ 535,678	\$ 502,370
Required Reserve	\$ (1,461,920)	\$ (1,459,670)	\$ (371,340)	\$ (369,494)	\$ -	\$ -	\$ -
Reserve for Grant Match	\$ (300,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Ending Available Fund Balance	\$ 5,139,731	\$ 933,841	\$ 485,904	\$ 86,832	\$ 31,718	\$ 35,678	\$ 2,370

City of Littleton
Conservation Trust Fund
2021-2026 Financial Projections

	Actual 2020	Estimated 2021	Adopted Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
Available at 01/01/XX	\$ 157,206	\$ 199,802	\$ 277,999	\$ 128,998	\$ 231,062	\$ 311,919	\$ 393,384
Revenues							
Lottery Funds	\$ 247,484	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interest Earnings	6,690	3,197	4,448	2,064	3,697	4,991	6,294
	\$ 254,174	278,197	254,448	252,064	253,697	254,991	256,294
Projects							
Parkland Maint	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
South Platte Park	-	29,098	21,920	27,825	50,000	50,000	50,000
Parks and Rec	20,287	20,902	21,529	22,175	22,840	23,525	24,231
Public Buildings	91,291	50,000	260,000	-	-	-	-
	\$ 211,578	\$ 200,000	\$ 403,449	\$ 150,000	\$ 172,840	\$ 173,525	\$ 174,231
Ending Fund Balance	\$ 199,802	\$ 277,999	\$ 128,998	\$ 231,062	\$ 311,919	\$ 393,384	\$ 475,447

City of Littleton
Open Space Fund
2021-2026 Financial Projections

	Actual 2020	Estimated 2021	Adopted Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
Available at 01/01/XX	\$ 3,166,118	\$ 3,115,284	\$ 3,066,463	\$ 2,289,594	\$ 53,789	\$ 30,479	\$ 908,749
Revenues							
Arapahoe County Open Space revenues	\$ 1,276,691	\$ 1,349,845	\$ 1,417,337	\$ 1,459,857	\$ 1,503,653	\$ 1,548,763	\$ 1,595,226
Jefferson County Open Space revenues	101,484	95,000	96,900	98,838	100,815	102,831	104,888
Arapahoe County Grant	388,034	1,253,560	175,000	371,250	-	500,000	-
Interest Earnings	110,428	54,260	45,997	17,172	-	229	6,816
Rental Income	7,790	8,024	8,264	8,512	8,768	9,031	9,302
	\$ 1,884,427	\$ 2,760,689	\$ 1,743,498	\$ 1,955,630	\$ 1,613,235	\$ 2,160,853	\$ 1,716,230
<u>Projects</u>							
A) Parks Development							
1) South Platte Park	\$ 267,393	\$ 258,920	\$ 303,467	\$ 311,971	\$ 320,731	\$ 329,753	\$ 339,045
2) Parks Development and Renewal	1,457,082	1,537,500	335,000	980,625	1,190,000	850,000	50,000
B) Trails & Trail Connections	112,786	918,090	1,525,000	2,800,000	25,000	-	-
C) Acquisitions	-	-	-	-	-	-	-
D) Other	98,000	95,000	356,900	98,838	100,815	102,831	104,888
	\$ 1,935,261	\$ 2,809,510	\$ 2,520,367	\$ 4,191,434	\$ 1,636,545	\$ 1,282,584	\$ 493,933
Ending Fund Balance	\$ 3,115,284	\$ 3,066,463	\$ 2,289,594	\$ 53,789	\$ 30,479	\$ 908,749	\$ 2,131,046
Reserves							
A) Parks Development	\$ 657,652	\$ 660,091	\$ 892,025	\$ 866,594	\$ 278,055	\$ 547,560	\$ 1,135,650
B) Trails & Trail Connections	905,352	510,791	(630,741)	(3,138,770)	(2,863,039)	(2,553,287)	(2,234,242)
C) Aquisitions	1,442,632	1,712,601	1,996,069	2,288,040	2,588,771	2,898,524	3,217,569
D) Other	109,647	182,980	32,241	37,925	26,693	15,952	12,069
Ending Reserves	\$ 3,115,284	\$ 3,066,463	\$ 2,289,594	\$ 53,790	\$ 30,480	\$ 908,749	\$ 2,131,047

City of Littleton
Impact Fees Summary
2021-2026 Financial Projections

	Actual 2020	Estimated 2021	Proposed Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
<u>Summary Impact Fees</u>							
Available at 01/01/XX	\$ 3,924,689	\$ 3,887,975	\$ 3,200,621	\$ 2,881,371	\$ 3,252,473	\$ 3,779,512	\$ 4,624,601
Revenues							
Police Impact Fees	\$ 15,621	\$ 86,559	\$ 31,777	\$ 59,222	\$ 60,169	\$ 60,749	\$ 61,660
Museum Impact Fees	37,743	96,790	50,536	62,774	61,218	59,638	60,592
Fire Impact Fees	-	-	-	-	-	-	-
Library Impact Fees	15,763	88,594	38,104	63,740	64,759	65,796	66,848
Facilities Impact Fees	125,503	432,858	155,028	244,494	248,406	252,381	256,419
Multimodal Impact Fees	-	-	50,512	100,808	102,421	104,060	105,725
Transportation Impact Fees	47,988	504,074	199,792	300,064	300,065	302,467	307,306
Subtotal	\$ 242,618	1,208,876	525,749	831,102	837,040	845,089	858,550
<u>Projects</u>							
Public Building	\$ 274,432	\$ 1,346,829	\$ 350,000	\$ 160,000	\$ 160,000	\$ -	\$ -
Infrastructure	-	510,400	495,000	300,000	150,000	-	-
Consulting/Planning	4,900	39,000	-	-	-	-	-
Subtotal	\$ 279,332	\$ 1,896,229	\$ 845,000	\$ 460,000	\$ 310,000	\$ -	\$ -
Ending Fund Balance	\$ 3,887,975	\$ 3,200,621	\$ 2,881,371	\$ 3,252,473	\$ 3,779,512	\$ 4,624,601	\$ 5,483,151

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
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
2020	996,850,264	3.7%	36,883,460	-	36,883,460
2021	996,839,583	3.7%	36,883,065	-	36,883,065

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

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2022	\$	145,218	\$	7,264	\$ 152,482
2023		147,760		4,722	152,482
2024		150,348		2,134	152,482
	\$	443,326	\$	14,120	\$ 457,446

Capital Projects Fund Museum Capital Lease

	<u>Principal</u>		<u>Prem/BIO</u>	<u>Interest</u>		<u>Total</u>
2022	\$	1,055,000	\$ 36,539	\$	31,650	\$ 1,123,189
	\$	1,055,000	\$ 36,539	\$	31,650	\$ 1,123,189

Schedule of Debt Service Requirements

Sewer Utility Enterprise Colorado Water Resources and Power Development Authority

CWRPDA 2004

	Principal	Interest *	Total
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
	\$12,438,954	\$ 1,140,618	\$13,579,572

* includes administration fees

Littleton Building Authority Courthouse - COPS

	Principal	Interest	Total
2022	\$ 200,000	\$ 20,541	\$ 220,541
2023	205,000	13,861	218,861
2024	210,000	7,014	217,014
	\$ 615,000	\$ 41,416	\$ 656,416

Personnel Schedule

Changes in 2022 include a net 5.15 increase in FTE's. New positions approved in 2022 include a planning technician, court supervisor, traffic technician, deputy public works director, and an engineering technician. Additionally, 4.0 FTE's were added in utilities and capital funds; including two utility operators, a utility billing clerk, and an engineering inspector.

During 2020, the Omnibus and Shopping Cart divisions were moved to the Human Resources Department.

DEPT	2020			2021			2022		
	Full Time	Part Time	Temps Substitutes & Seasonals	Full Time	Part Time	Temps Substitutes & Seasonals	Full Time	Part Time	Temps Substitutes & Seasonals
<i>City Council</i>	0	7	0	0	7	0	0	7	0
<i>City Attorney</i>	4	1	0	5	0	0	5	0	0
<i>City Manager</i>	4	1	0	4	0	0	4	0	0
<i>Communications & Marketing</i>	5	2	0	4	2	0	4	2.25	0
<i>Economic Development</i>	4	0	0	3	0	0	3	0	0
<i>Finance *</i>	11	0	0	12	0	0	12	0	0
<i>Information Technology</i>	13	0	2	13	0	0	14	0	0
<i>Procurement</i>	0	0	0	0	0	0	2	0	0
<i>City Clerk</i>	3	2	0	2	0	0	2	0	0
Court	0	0	0	0	0	0	0	0	0
Total City Clerk	3	2	0	2	0	0	2	0	0
<i>Municipal Court</i>	5	1	1	5	1	0	6	1	0
<i>Human Resources</i>	7	0	21	8	0	1	8	0	0
Omnibus	3	0	0	3	0	0	0	0	0
Shopping Cart	0	3	0	0	0	0	0	0	0
Total Human Resources	10	3	21	11	0	1	8	0	0
Support	24	0	1	24	0	1	27	0	1
Patrol	65	0	1	65	0	1	64	0	1
Investigations	18	0	0	18	0	0	17	0	0
Vale **	1	0	0	1	0	0	1	0	0
Total Police	108	0	2	108	0	2	109	0	2
Admin	0	0	0	0	0	0	0	0	0
Emergency Svcs	0	0	0	0	0	0	0	0	0
Support	0	0	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Prevention (prev. Permit Plan)	0	0	0	0	0	0	0	0	0
Emergency Planning	0	0	0	0	0	0	0	0	0
Total Fire	0	0	0	0	0	0	0	0	0
Admin	2	0	0	2	0	0	4	0	0
Engineering	8	0	0	8	0	0	8	0	0
Streets	13	0	0	13	0	0	12	0	0
Grounds	10	0	10	10	0	2	10	0	2
Transportation Engineering	7	0	0	7	0	0	7	0	0
Bldg	8	1	0	9	1	0	9	0	0
Sewer/Storm *	11	0	2	11	0	2	11	0	2
Fleet	6	1	0	5	1	0	6	1	0
Total Public Works	65	2	12	65	2	4	67	1	4

Personnel Schedule (continued)

DEPT	2020			2021			2022		
	Full Time	Part Time	Substitutes & Seasonals	Full Time	Part Time	Substitutes & Seasonals	Full Time	Part Time	Substitutes & Seasonals
Admin	2	2	0	2	1	0	2	1	0
Building	10	1	2	9	1	2	10	0	2
Planning	5	0	0	6	0	0	6	0	0
Code Enforcement	3	0	0	2	0	0	2	1	0
Total Comm Dev	20	3	2	19	2	2	20	2	2
Library Admin	2	1	0	1	2	0	1	1	0
Children	1	4	7	1	3	7	1	4	7
Immigrant Resources	3	2	0	1	1	0	1	1	0
Adult	6	6	3	6	2	3	6	3	3
Circulation	1	9	9	1	9	9	1	7	9
Technical	3	2	0	4	0	0	4	0	0
Overhead	1	0	0	1	0	0	1	0	0
Youth & Senior Services	0	0	0	0	0	0	0	0	0
Total Library	17	24	19	15	17	19	15	16	19
Museum Admin	5	5	0	5	4	0	5	0	0
Collections	3	0	0	3	0	0	3	0	0
Interpretation	2	3	2	1	2	2	1	2	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	11	6	2	11	2	2
Total Budgeted Employees	278	51	61	274	37	30	280	31	29

* 1Finance Tech is in Public Works - Sewer and 1Finance Technician is in Public Works - Storm

**FT Victim Assistant funded by Special Revenue Fund

Compensation Philosophy

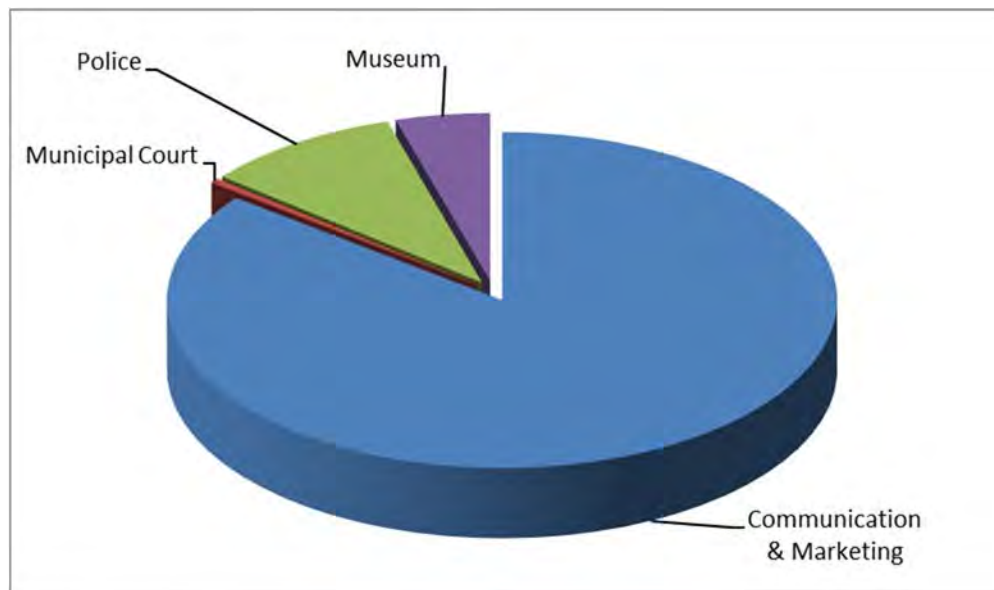
The City of Littleton's Compensation Philosophy is market driven and intended to provide a competitive total compensation package of salary and benefits. Market strategy focuses on attraction and retention of a competitive and diverse workforce to meet the needs of the community. Annually, or as needed, Human Resources conducts market research and analysis and recommends salary adjustments based on the Denver Metro Geographical Market Data and, at times, other trusted data sources. The salary structure provides consistency and dependability to employees while having the ability to be responsive and dynamic to unforeseen circumstances and changes in the market.

Volunteer Hours

2020 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 2020 was \$30.31 per hour in Colorado. Volunteers are allowing the city to reallocate resources in the amount of \$24,127 annually, by taking an active role in the community and volunteering their time to the city.

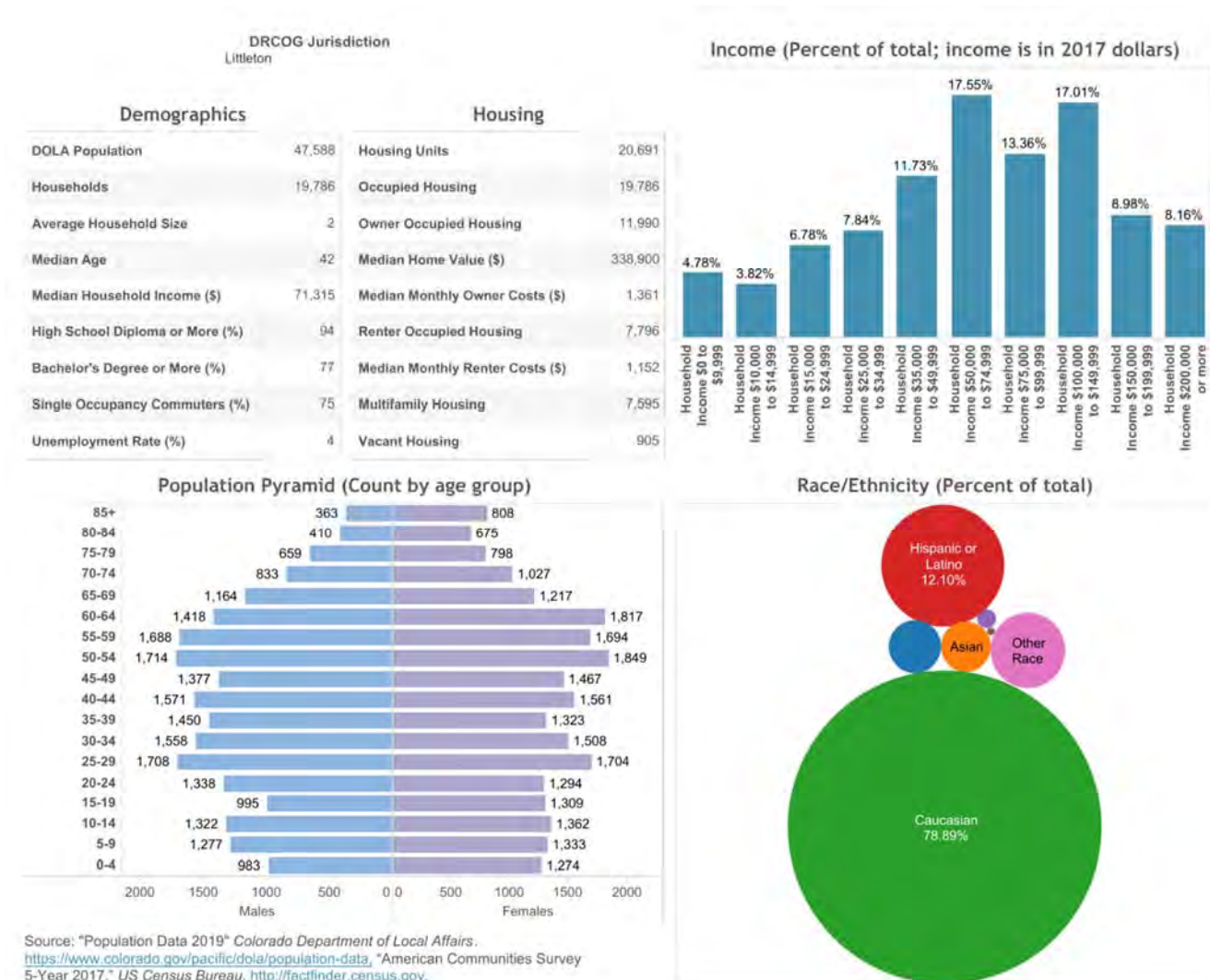
	Estimated Volunteer Hours - 2020
Communication & Marketing	562
Municipal Court	3
Police	63
Museum	30
Total	<u>796</u>



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



Denver Regional

DRCOG Jurisdiction
Region

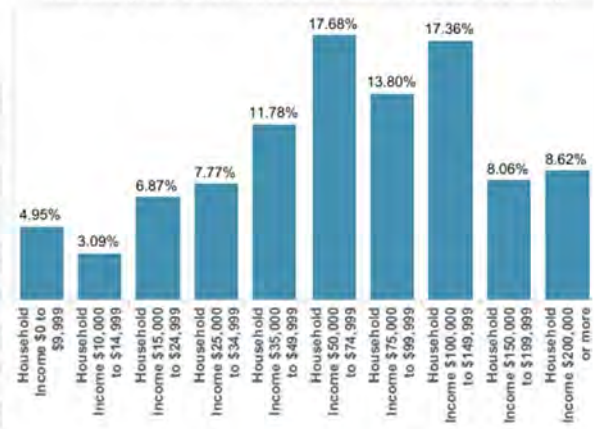
Demographics

DOLA Population	3,268,001
Households	1,293,261
Average Household Size	3
Median Age	36
Median Household Income (\$)	72,256
High School Diploma or More (%)	91
Bachelor's Degree or More (%)	71
Single Occupancy Commuters (%)	75
Unemployment Rate (%)	5

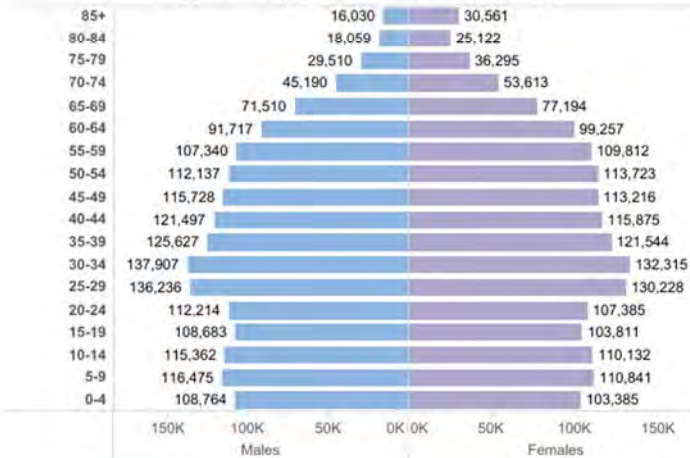
Housing

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

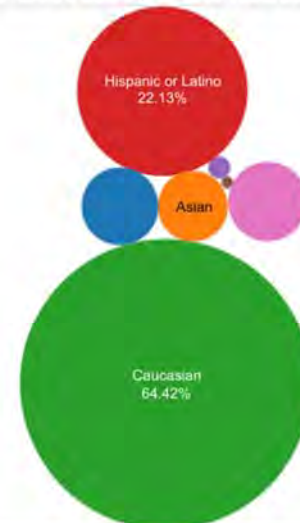
Income (Percent of total; income is in 2017 dollars)



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, 2020

Date of incorporation	1,890
Date charter adopted	July 28, 1959
Form of government	Council-Manager
Elevation	5,389 Feet
Area	13.85 square miles

Police protection:

Number of stations	1
Number of sworn officers	79

Education - School District No. 6:

Number of students	15,436	(1)
Type and total number of schools:		
Early Childhood	7	(2 in City limits)
Elementary	14	(4 in City limits)
Middle School	4	(3 in City limits)
Senior High	3	(2 in City limits)
Charter	2	(2 in City limits)
Student to teacher ratio	18:1	

Sanitary sewers	128.8 miles
Storm sewers	54.5 miles

Building permits issued:

Number	2,493
Value	\$77,978,266

Miles of streets

Lane miles (10' wide)	353
Centerline miles	164

Recreation and culture:

Libraries	1
Museums	1

Parks: ⁽²⁾

Area	405 acres
Swimming pools	9 (2 indoor)
Tennis courts	28
Ball fields	22
Shelters	14
Trail ways	98.6 miles
Greenbelt and open space	918.7 acres

SOURCE:

City of Littleton

NOTES:

(1) Littleton Public Schools

(2) Within City Limits

Principal Property Taxpayers Statistics

(Current Year and Nine Years Ago)

Taxpayer	2011 Assessed Valuation	Percentage of Total Assessed Valuation	2020 Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy/Public Service Company of CO	\$ 7,057,340	1.10%	\$ 14,744,080	1.71%
Aspen Grove Lifestyle	5,655,010	0.88%	18,501,620	2.15%
151 West Mineral Avenue Owner LLC	-	-	10,082,720	1.17%
Market at Southpark 1674 LLC	-	-	7,732,270	0.90%
RHI 1 5151 Downtown Littleton LLC	-	-	6,381,375	0.74%
Qwest Corp/US West Communications	9,923,300	1.55%	5,396,600	0.63%
Qwest Communications Corp.	-	-	6,264,120	0.73%
Hillside/RSD Partners, LLC	-	-	5,200,926	0.60%
Aptco Aspen Grove LP	-	-	5,205,200	0.60%
Republic National Distributing	3,436,730	0.54%	7,952,449	0.92%
South Central Properties	3,331,710	0.52%	-	-
Littleton Village LLC	3,348,610	0.52%	-	-
Renco Properties VIII	4,579,100	0.72%	-	-
LMC Properties Inc.	4,560,050	0.71%	-	-
WPC South West LLC	4,207,170	0.66%	-	-
Riverside Downs LLC	4,083,200	0.64%	-	-
Total Assessed Value - Principal Taxpayers	<u>\$ 50,182,220</u>	<u>7.84%</u>	<u>\$ 87,461,360</u>	<u>10.15%</u>
All Other Taxpayers	<u>590,058,470</u>		<u>774,614,639</u>	
Total Assessed Value	<u>\$ 640,240,690</u>		<u>\$ 862,075,999</u>	

SOURCE:

Arapahoe, Douglas and Jefferson County Assessor's Office

Principal Employers Statistics

(Most Recent Five Years)

	2016		2017		2018		2019		2020	
	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees
Century Link (Formerly Qwest)	1	1,663	1	1,663	1	2,100	1	2,100	1	2,100
Dish Network (EchoStar)	2	1,500	2	1,543	2	1,543	2	1,543	2	1,543
Littleton Adventist Hospital	4	759	3	1,242	3	1,242	3	1,242	3	1,242
Littleton School District	3	830	4	830	4	830	4	830	4	830
Arapahoe Community College	-	-	5	706	5	706	5	706	5	706
Republic National Distributing	7	425	8	425	7	425	6	540	6	540
Arapahoe County	5	522	6	522	6	522	7	522	7	522
McDonald Automotive Group	8	360	9	360	8	360	8	360	8	360
Center Point	9	320	10	320	10	320	9	320	9	320
Globus	10	299	-	-	-	-	-	-	10	309
City of Littleton	6	437	7	462	9	461	10	277	11	-
Life Care Center of Littleton	-	-	-	-	-	-	-	-	12	220
Norgen	-	-	-	-	-	-	-	-	13	220

SOURCE:

City of Littleton Economic Development-
Information as reported by companies

Demographic Statistics (Most Recent Ten Years)

	2016		2017		2018		2019		2020	
	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees
Century Link (Formerly Qwest)	1	1,663	1	1,663	1	2,100	1	2,100	1	2,100
Dish Network (EchoStar)	2	1,500	2	1,543	2	1,543	2	1,543	2	1,543
Littleton Adventist Hospital	4	759	3	1,242	3	1,242	3	1,242	3	1,242
Littleton School District	3	830	4	830	4	830	4	830	4	830
Arapahoe Community College	-	-	5	706	5	706	5	706	5	706
Republic National Distributing	7	425	8	425	7	425	6	540	6	540
Arapahoe County	5	522	6	522	6	522	7	522	7	522
McDonald Automotive Group	8	360	9	360	8	360	8	360	8	360
Center Point	9	320	10	320	10	320	9	320	9	320
Globus	10	299	-	-	-	-	-	-	10	309
City of Littleton	6	437	7	462	9	461	10	277	11	-
Life Care Center of Littleton	-	-	-	-	-	-	-	-	12	220
Norgen	-	-	-	-	-	-	-	-	13	220

SOURCE:

City of Littleton Economic Development-
Information as reported by companies

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	: Bellevue Service Center
CAD	: Computer Aided Dispatch/Design
CALEA	: Commission on Accreditation for Law Enforcement Agencies
CARES Act	: Coronavirus Aid, Relief and Economic Security Act
CCTV	: Closed Circuit Television
CD	: Community Development
CDBG	: Community Development Block Grant
CDOT	: Colorado Department of Transportation
CIP	: Capital Improvement Plan
CMAQ	: Congestion Mitigation and Air Quality (Improvement)
CML	: Colorado Municipal League
CMO	: City Manager's Office
CMPI	: Community Mobility Planning Infrastructure
COBRA	: Consolidated Omnibus Budget Reconciliation Act of 1985
COL	: City of Littleton
COPS	: Certificates of Participation
COVID-19	: <u>C</u> oronav <u>i</u> rus <u>D</u> isease 2019
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 (State)
DRCOG	: Denver Regional Council of Governments
DUI	: Driving Under the Influence
ED	: Economic Development
EMT Fund	: Emergency Medical Transport Fund
ENS	: Enterprise Network Services
EPA	: Environmental Protection Agency
ESL	: English as a Second Language
FASTER	: Funding Advancements for Surface Transportation and Economic Recovery

Acronyms *(continued)*

Acronym	Extended
FCPA	: Foreign Corrupt Practices Act
FEMA	: Federal Emergency Management Agency
FF	: Fire Fighter
FINRA	: Financial Industry Regulatory Authority
FMLA	: Family Medical Leave Act
FPD	: Fire Protection District
FTA	: Federal Transit Administration
FTE	: Full Time Equivalent
GAAP	: Generally Accepted Accounting Principles
GASB	: Government Accounting Standards Board
GDP	: Gross Domestic Product
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
IGA	: Intergovernmental Agreement
ILS	: Integrated Library System
IT	: Information Technology
JAG	: Judge Advocate General
LBA	: Littleton Building Authority
LC	: Littleton Center (the city center/main office building)
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
LIRC	: Littleton Immigrant Resource Center
LLP	: Limited Liability Partnership
LPD	: Littleton Police Department

Acronyms *(continued)*

Acronym	Extended
LPS	: Littleton Public Schools
LRT	: Light Rail
LTD	: Long Term Disability
IDRB	: Industrial Development Revenue Bond
LUCAS	: A type of CPR device
M&R	: Maintenance and Repair
MCGT	: Mary Carter Greenway Trail
MDT	: Mobile Data Terminal
MMJ	: Medical Marijuana
MS	: Microsoft
MS4	: Municipal Separate Storm Sewer System
NSF	: <u>I</u> nsufficient Funds
OJ	: Outstanding Judgment (warrant)
P & L	: Property & Liability
PAN	: Personnel Action Notice
PBB	: Priority Based Budgeting
PC	: Personal Computer
PEG	: Public, Educational & Government
PEL	: Planning and Environmental Linkages
POST	: Peace Officer Standards & Training
PPE	: Personal Protective Equipment
PPO	: Preferred Provider Organization
Proj	: Project
PW	: Public Works
PT	: Part Time
RFP/RFQ	: Request for Proposals/ Request for Quotes
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 Area Communication Center
SMDTF	: South Metro Drug Task Force
SMFR(A)	: South Metro Fire Rescue (Authority)
SMHO	: South Metro Housing Options

Acronyms *(continued)*

Acronym	Extended
SPP	: South Platte Park
SPR	: South Platte Renew
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
TBD	: To Be Determined
THAC	: Town Hall Arts Center
TIP	: Transportation Improvement Program
TMP	: Transportation Master Plan
TPA	: Third Party Administrator
Tr In	: Transfer In
Tr Out	: Transfer Out
UDFCD	: Urban Drainage and Flood Control District
ULUC	: Unified Land Use Code
URA	: Urban Renewal Authority
USCIS	: United States Citizenship & Immigration Services
VALE	: Victims Assistance in Law Enforcement
WPCRF	: Water Pollution Control Revolving Fund
YTD	: Year-to-Date

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.