



Littleton

2019 BUDGET

City of Littleton, Colorado

Photo by Laura Salinas



2019 BUDGET

PREPARED BY THE
FINANCE DEPARTMENT

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Photo by Yoshiko Wootten

Introduction



2019 Budget Message

December 6, 2018

In accordance with the provision of Article X, Part I, Sec. 70-72 of the Charter of the City of Littleton, I am pleased to present the Operating and Capital Budget for 2019. The services and programs in the General Fund reflect some significant changes for 2019. The 2019 Budget reaffirms our commitment to invest in our employees and their families through competitive wages and benefits. Our ability to provide excellent customer service depends largely on our ability to attract and retain well qualified employees which continues to be a struggle for employers in this prolonged period of low unemployment.

The most significant change for 2019 relates to the agreement with South Metro Fire Rescue (SMFR) approved in 2018 to provide fire services to Littleton's citizens beginning in January 2019. This change results in an overall net increased cost to the City of Littleton and a reduction in workforce of 179 employees as SMFR absorbs the operations of the existing fire department.

Excluding the fire transition, the 2019 Budget includes a 2.7 net increase in FTE's: 0.8 FTE Prosecutor, 0.4 FTE Graphic Designer/Production Specialist, 0.5 FTE Police Accreditation Administrator, 2.0 FTE Public Works Engineers, and 1.0 FTE Code Enforcement Specialist with a reduction in workforce of 1.0 FTE in Information Technology and a reduction of 1.0 FTE in Public Works Fleet Services. The cost for the 2 FTE Public Works Engineers have a corresponding reduction in the General Fund for contracting professional development review services and an increase in engineering fee revenues. Likewise, the 0.8 FTE Prosecutor will be offset by the current contracted prosecutor services.

Throughout 2018, demand has continued for increased services; however, the long-term financial sustainability of the city requires deferring many operating and capital requests. The 2019 budget and associated documents set the stage for a council and community conversation as to the level of investment to make in the community infrastructure not just in 2019, but more importantly in the years that follow. It is clear that a substantial investment is necessary to maintain the value of community assets. In the next couple of years it will be essential for the city to establish priorities within the General Fund and confirm the resources are assigned appropriately in order to manage the critical city services our citizens have come to expect.

As such, the budget includes \$122,000 in 2018 to complete the vision portion of the Vision to Comprehensive Plan with an additional \$400,000 to complete the Comp Plan in 2019. The city has made considerable progress with the new Priority Based Budgeting tool. City-provided programs are now identified, costed and scored by the departments and a peer review group. The upcoming year will allow us to fine-tune our program list and the related costs to ensure accuracy. All programs will be re-scored using the completed Vision and Comprehensive Plan in 2019. Staff will also start to review programs for efficiencies, streamlined processes, cost recovery options and opportunities for local partnerships. All of these options will result in existing resources being reallocated to more closely align with Council priorities.

The policy of transferring funds from the General Fund to the Capital Projects Fund for public infrastructure and capital replacements was discontinued in 2017 due to the unsustainable nature of increased operating costs with little expansion of funding sources. There continue to be no transfers in the 2019 budget; however, this policy will change starting in 2020 related to voter-approved inclusion into the South Metro Fire Rescue District in November 2018. New revenue options or opportunities must also be evaluated, specifically for the Capital Projects Fund, to address a growing list of deferred capital needs. The fiscally constrained 5-year Capital Projects Fund would suggest investment in our street infrastructure at an insufficient level, little to no funds 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.

The Policy Questions required Council approval due to their significant operational and budget changes. Budget Highlights, which do not require approval, help explain other noticeable variances in department budgets from the current year.

Overview

Through September 2018, the city's General Fund revenues were 1% higher than last year and expenditures were 1.5% higher than 2017. The higher expenditures are due to the city adding 3.6 new positions in 2018 to meet increased service demands. This places added pressure on maintaining an annual ending fund balance that meets the city's reserve policy of 17% of the operating expenditures.

This year's revenue results are lower than targets for sales taxes and above targets for most other revenue streams. The City's largest revenue source, sales and use taxes, decreased by 3% (year-over-year) through September 2018.

The U.S. Gross Domestic Product (GDP) increased by 4.2% for the second quarter of 2018 according to the U.S. Commerce Department. Most signs point to positive growth ahead; however, U.S. trade policy has generated some concern amount U.S. producers who fear retaliatory tariffs may increase cost pressure. The current strength of the economy has allowed the Federal Reserve to slowly raise interest rates and taper the money supply without triggering a recession. Colorado's economic growth in recent years has led to tight labor market conditions. Although this means that Coloradans continue to have more job opportunities relative to the rest of the nation, it is making it difficult for businesses seeking to expand to grow their business, which is acting as a constraint on the state's economy and a challenge for the city in filling vacant positions. The state added 77,200 jobs during the year between October 2017 and September 2018. Colorado's unemployment rate is at 3.1% as of September 2018, well below the nationwide level of 3.7%. Another result of a tight Colorado labor market is higher wage and salary growth which is anticipated to grow by 5.8% in 2018 and another 5.2% in 2019 (Governor's Office of State Planning and Budgeting).

The city's second quarter 2018 five-year financial projections showed that 2018 revenue growth is projected to fall behind expenditure growth; this trend is anticipated to continue through the five years from 2019-2023. With this challenge, staff continues reviewing city operations for efficiencies and improvements in providing city services within current budget constraints. This year's budget sets the stage for a comprehensive conversation which is based upon a fiscally sound plan allowing the city to discuss and address community priorities, support essential services, continue to invest in our personnel, and provide for continued investment in capital improvements.

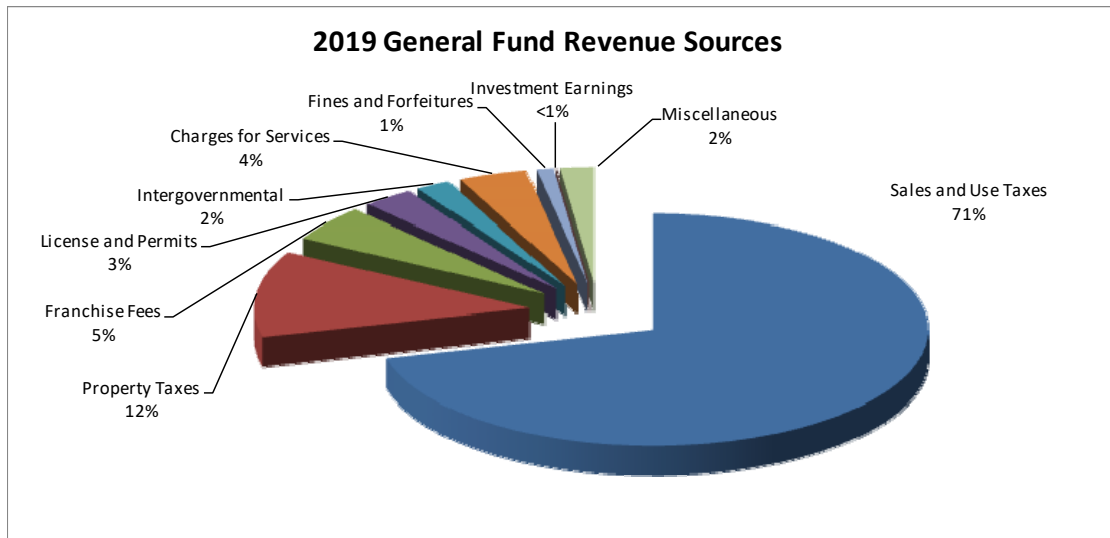
While there has been a lot of discussion about diversifying revenues, the reality is that municipalities receive the majority of their operational revenues from sales, use, and, to a lesser degree, property tax. Sales and use taxes will comprise 71% of the total General Fund operating revenues in 2019, resulting in an 'economically sensitive' resource base to fund daily operating functions. Because of this economic dependency on continued development, the city's operating reserve policy range of 8-18% in the General Fund has been targeted at the upper end of the range at 17% for possible economic downfalls.

General Fund

The General Fund is the primary fund used for daily operations such as police, fire, street maintenance and other general governmental services. These revenues are mainly derived from sales and use taxes, property taxes, fees for services, and intergovernmental agreements. Since 2015, the General Fund has transferred \$7.6 million to the Capital Projects Fund to fund necessary city-wide capital projects. During that period the General Fund ending fund balance has grown by 19% or \$1.8 million.

In 2019, the city anticipates significant decreases in operating revenues and expenditures due to the transition of the city from a fire service provider to a recipient of contracted fire services. Excluding the impact of this transition, operating revenues are estimated to increase by \$1.8 million (3.9%) from 2018 estimated operating revenues and operating expenditures are estimated to increase \$2.6 million (5.3%) above 2018 year-end estimates. The fire transition results in an overall net increased cost to the 2019 budget as compared to the 2018 year-end estimate. The annual policy approved by council for net revenues exceeding this 17% target, has been to transfer those funds to the Capital Projects Fund. In 2018, the anticipated surplus will be necessary to fund the increased cost of fire services in 2019. No transfer from the General Fund to the Capital Projects Fund is budgeted for 2019. The expected ending fund balance (reserve) of \$11.7 million is 23% of operating expenditures for 2019. 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 2019 expenditures and changes from the 2018 adopted budget are outlined in more detail in the Policy Questions section of this document.

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

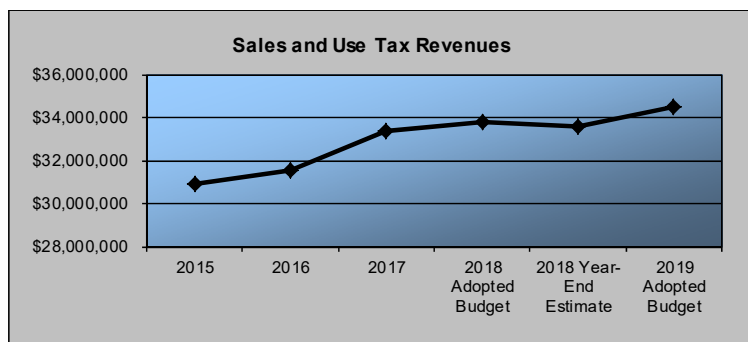


Total General Fund revenue estimates for 2019 are \$48,398,570 which is a 25% decrease from the 2018 adopted budget and 25% lower than the 2018 year-end estimate. Excluding the loss of fire-related revenues, operating revenues are estimated to increase by \$1.8 million (3.9%) from 2018 estimated operating revenues and increase \$1.0 million (2.2%) above the 2018 adopted budget.

Sales and use tax revenues are the largest portion of the General Fund revenues at 71%. Sales and use tax revenues have rebounded with the economy during 2010-2017, yet the growth rate is slowing as depicted in the ‘Sales and Use Tax Revenues’ graph below. The 2018 retail sales tax revenues (excludes motor vehicles) are expected to be above 2017 by 2.6% or \$729,485 at year-end, yet below the 2018 budget of \$29,133,530 by \$433,530 or 1.5%. The state’s retail sales growth is projected at 4.6% for 2018 and 4.5% for 2019. For 2019, city retail sales tax revenues are projected to rise by \$1.1 million or 3.9% from the 2018 year-end estimate. In 2019, the city’s use tax revenues are anticipated to be stable with no increase as compared to 2018 year-end estimates. This is below the state’s forecast of a 4.5% increase for use tax revenues. In order to improve sales and use tax projections or at least analyze those resources from another perspective, staff has created a projection model by industry category. This model is weighted more heavily on recent industry changes and includes the flexibility for staff to add inflation and deflation factors based on economic projections/conditions.

Motor vehicle sales tax revenues are derived from vehicles purchased by city residents; in 2017, these taxes increased by 15% and are expected to decrease by \$252,850 (10%) in 2018 and then decrease by \$200,000 (9%) in 2019.

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



Property taxes are the second largest revenue source for the city at 12%. The property tax mill levy remains at 6.662 mills per \$1,000 of assessed value and has not changed since 1991. 2018 assessments to be collected in 2019 are estimated to be 2% or \$112,460 higher than the 2017 assessments collected in 2018.

Revenues for the General Fund by source are as follows:

| General Fund Revenue Sources Summary | | | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------------|------------------------------|---------------------------|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| Sales and Use Taxes | \$ 30,916,665 | \$ 31,561,748 | \$ 33,354,396 | \$ 33,787,330 | \$ 33,600,610 | \$ 34,522,050 |
| Property Taxes | 4,081,838 | 4,708,640 | 4,825,964 | 5,623,046 | 5,623,050 | 5,735,510 |
| Franchise Fees | 2,198,088 | 2,191,966 | 2,226,655 | 2,276,500 | 2,210,930 | 2,249,130 |
| License and Permits | 1,556,099 | 1,896,765 | 1,400,381 | 1,430,050 | 1,208,000 | 1,445,870 |
| Intergovernmental | 13,662,741 | 14,957,719 | 17,181,566 | 16,802,266 | 17,201,180 | 916,620 |
| Charges for Services | 2,109,578 | 2,639,460 | 2,473,567 | 3,029,352 | 2,674,900 | 1,836,150 |
| Fines and Forfeitures | 1,150,057 | 712,408 | 698,551 | 682,400 | 729,960 | 737,000 |
| Investment Earnings | 16,547 | 72,582 | 109,341 | 150,000 | 150,950 | 178,450 |
| Miscellaneous | 1,214,420 | 1,038,334 | 1,035,885 | 1,098,750 | 1,014,260 | 797,790 |
| TABOR revenue refund | - | (1,937,904) | 1,937,904 | - | - | - |
| Interfund Transfers | 12,286 | - | - | - | 292,053 | - |
| Total | \$ 56,918,319 | \$ 57,841,718 | \$ 65,244,210 | \$ 64,879,694 | \$ 64,705,893 | \$ 48,418,570 |

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

During budget sessions in September, council requested that reviewing revenue options be added to the agenda for the council retreat in early 2019. Future revenue options presented during budget sessions included a 3.0% lodging tax (\$383,000), a sales tax increase of \$0.75 on \$100 (\$8.9 million), a grocery tax of 1.0% (\$350,000), a street maintenance utility fee (\$1.3 million) and a business and sales/use tax license fee (\$130,000). The lodging tax, sales tax increase and grocery tax would require voter approval. A cost of service study will be completed for some of the more significant fees in 2019. Recommendations and further council action regarding future revenue options will be addressed after the council retreat.

Expenditures in the General Fund include costs related to services typically associated with local governments such as police, fire, communications, community development, economic development, library and museum, city council, city attorney, city manager, human resources, information technology, finance, public works and city clerk. The 2019 General Fund budget includes an increase of 4.7 FTE's: 0.8 FTE Prosecutor, 0.4 FTE Graphic Designer/Production Specialist, 0.5 FTE Police Accreditation Administrator, 2.0 FTE Public Works Engineers, and 1.0 FTE Code Enforcement Specialist. All are Policy Questions considered by Council for 2019. As previously mentioned, the City also reduced the workforce by 2.0 FTE's and has decreased professional contracts related to three of the added positions.

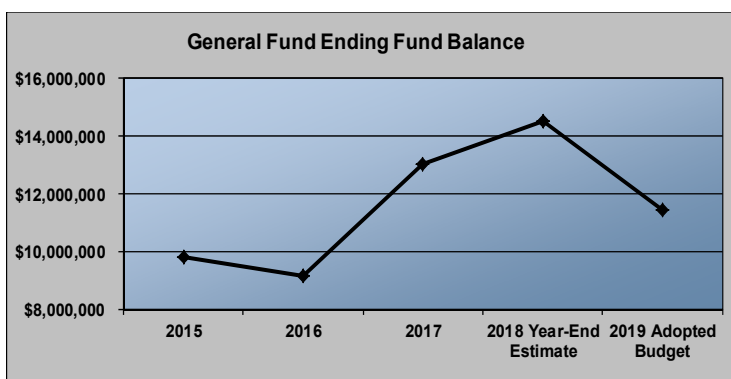
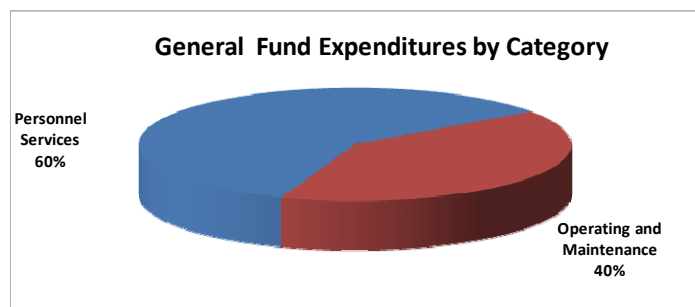
Staff is working on an updated compensation philosophy to ensure recruitment and retention of highly qualified employees. The 2019 Budget includes a 3.0% market adjustment, a merit increase available to well performing employees and additional funds to mitigate risk related to city-wide compensation. Also, city buildings are aging and overcrowded. A full space needs assessment was conducted in 2014 to create a comprehensive plan for providing adequate facilities and work space for the employees at the Littleton Center and building two at the Belleview Service Center. Staff hopes to implement the plan as soon as resources allow but the plan is not within the fiscally constrained five-year capital plan.

The 2019 General Fund total expenditures are projected to be \$12.5 million or 19.5% lower than the 2018 budgeted expenditures and \$11.7 million or 18.5% lower than 2018 estimated year-end expenditures. Excluding the impact of the fire services contract, 2019 expenditures are anticipated to increase \$2.6 million (5.3%) above 2018 year-end estimates and \$2.6 million (5.4%) above the 2018 Adopted Budget. These General Fund expenditure increases are primarily due to additional employees (previously outlined) and employee compensation and benefits amounting to \$1,072,480 (Policy Question 1).

Below is the General Fund summary of expenditures by category. Prior years' transfers to the Capital Projects Fund and the South Metro Area Communications Center Fund are included in non-operating expenditures.

| General Fund Expenditures by Category | | | | | | |
|---------------------------------------|----------------------|----------------------|----------------------|---------------------------|------------------------------|---------------------------|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| Personnel Services | \$ 40,929,336 | \$ 44,590,986 | \$ 46,322,823 | \$ 49,270,320 | \$ 48,413,220 | \$ 30,721,400 |
| Operating and Maintenance | 11,127,020 | 12,051,458 | 12,610,760 | 14,252,050 | 14,791,340 | 20,774,250 |
| Capital | 5,700 | 134,305 | 115,882 | 19,500 | 17,000 | - |
| Non-Operating | 4,530,634 | 1,744,166 | 2,286,228 | 404,742 | - | - |
| Total | \$ 56,592,690 | \$ 58,520,915 | \$ 61,335,693 | \$ 63,946,612 | \$ 63,221,560 | \$ 51,495,650 |

As the chart indicates, personnel costs are the largest expenditure at 60% of the budget. Operating and maintenance represents 40% of the General Fund expenditures for 2019. Capital outlay expenditures (0% for the 2019 Budget) typically include small purchases of equipment and building improvements which are not funded by the Capital Projects Fund.



The city's reserve policy is established at 17% for 2019 which amounts to a two-month operating expenditure reserve. In 2011, the city council tightened fiscal policy and directed staff to keep expenditures at or below revenues. This policy and improved revenue performance resulted in additional resources in 2011 through 2016 which were transferred to the Capital Projects Fund. In 2017, voters approved a ballot measure allowing the city to retain the 2016 \$1.9 million TABOR surplus, which resulted in the transfer of those monies from the General Fund to the Capital Projects Fund.

Capital Projects Fund

The Capital Projects Fund is used to fund capital improvements such as streets, large equipment purchases, and information technology projects. The fund also supports annual lease payments of approximately \$1.5 million for police and public works equipment, and the museum building. Additional lease payments for 2019 include termination payments for two fire department leases on capital equipment in the amount of \$1.7 million with \$1.2 million reimbursed by the fire partners.

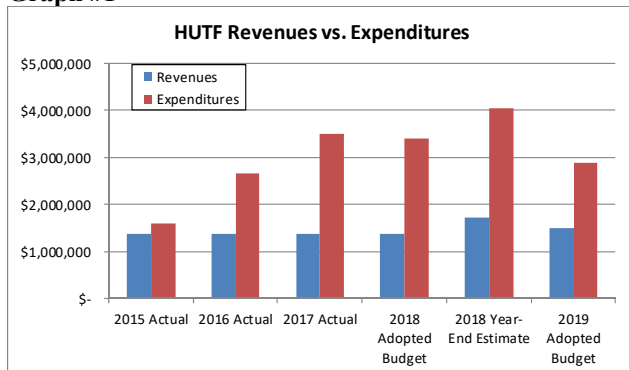
This fund has two primary ongoing revenue streams: the Highway Users Tax Fund (HUTF) from the state for street improvements and the city's building use tax (3%). The HUTF is derived of state-collected fees and fuel taxes and has remained a stable revenue source at approximately \$1.4 million each year from 2015-2017 with \$1.7 million anticipated for 2018 and \$1.5 million in 2019. 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 \$392,000 in 2010 to \$3.0 million in 2016. In 2018 and 2019, these use taxes are estimated at \$1.5 million each year.

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

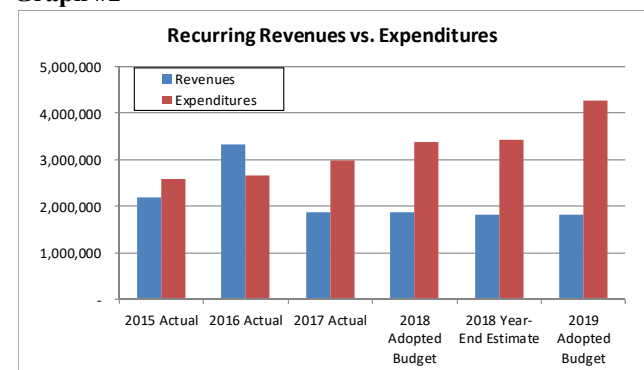
Graph #1 shows the disparity between the revenues dedicated to street infrastructure and the related expenditures from 2015-2019. Graph #2 shows a similar disparity between the recurring revenue sources and all other recurring expenditures from 2015-2019. As a result of these funding gaps, the capital needs of the city have been largely covered by non-recurring revenue sources for the past five years. Since 2012, \$15 million has been transferred from the General Fund to the Capital Projects Fund. Graph #3 shows the wide range of General Fund transfers for capital projects.

The 2019 ending fund balance is expected to be \$5.4 million, which is \$4.1 million lower than the estimated beginning fund balance for 2019. The city's reserve policy recommends a minimum fund balance of the subsequent years' lease payments or \$1.5 million in 2019. For 2019, resources are adequate to cover basic capital replacements and minimum street improvements; however, the ongoing revenue sources for this fund are less than the estimated expenditures and a dedicated revenue source for this fund will be needed for future capital replacement, including growing street infrastructure costs. Graph #4 below shows the targeted capital needs for public works including streets, sidewalks, curbs, gutters, and traffic signals compared to actual expenditures. This indicates that public works capital needs far exceed available funds.

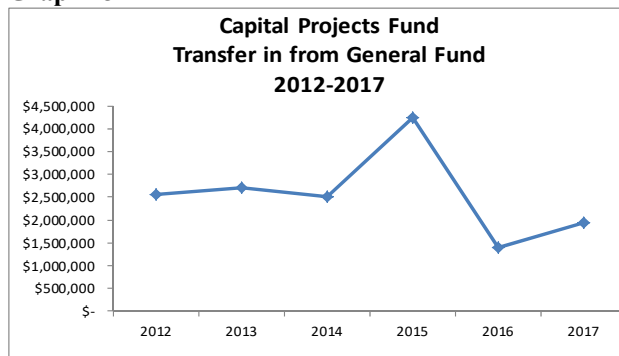
Graph #1



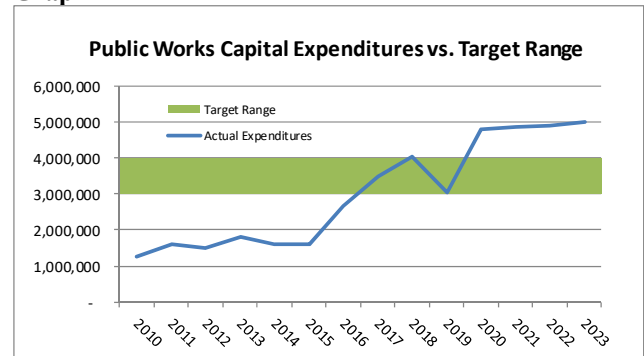
Graph #2



Graph #3



Graph #4



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.

Public Facilities Fund was generated by a fee paid when land was subdivided for commercial development. Due to impact fees adopted by the city council in 2014, this public facility fee was discontinued. These funds were fully depleted in 2016.

Conservation Trust Fund revenues are generated by the Colorado Lottery and distributed by a formula to local governments. They are earmarked for open space and recreation. Budgeted expenditures for 2019 are \$100,000 for parkland maintenance, \$50,000 to support the contract with South Suburban for parks and recreation management (salaries, benefits, utilities) at South Platte Park, \$275,000 for boiler replacement at the library, and \$22,000 for replacement of a condensation tank at the museum. In 2019, the ending fund balance is estimated at \$20,461.

Consolidated Special Revenue Fund is a holding account for a wide variety of special activities outside of the normal operating budget. In 2019, the largest expenditures are \$60,520 for VALE operating costs and \$55,000 for equipment and maintenance of the city-run television channel. In 2019, the ending fund balance is estimated at \$48,444.

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 2018, the city anticipates receiving \$365,000 in grant funds with an additional \$619,750 anticipated in 2019. The city budgets some recurring grant funds which have not been awarded but are typically applied for and received annually. Fund balance is zero and not expected to change.

Open Space Fund contains local share-back funding for open space from programs created in Arapahoe and Jefferson Counties. There are several projects scheduled in 2019 totaling \$1.64 million with \$1.34 million of that amount reimbursed through Open Space grants. Maintenance of South Platte Park in 2019 is budgeted at \$258,290 and capital for South Platte Park is budgeted at \$33,940. In 2019, the ending fund balance is estimated to be \$2,696,440.

Impact Fee Fund revenues began in 2014 for six independent programs: police, museum, fire, library, facilities, and transportation. These fees are legally required to fund capital projects resulting from new growth within the city. Projects anticipated to be completed in 2018 include police patrol vehicles, a transportation master plan and a facilities building condition assessment. Two projects are budgeted for 2019: \$110,000 for an expanded Library Consortium and \$1.6 million in building improvements and expansion. In 2019, \$696,500 is estimated to be collected in impact fees from development projects. The 2019 ending fund balance for the impact fee fund is \$2,386,258.

TABOR Enterprises

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

Sewer Utility Enterprise is the largest of this fund type which provides for the city's 50% share of funding for the South Platte Water Renewal Partners (formerly Littleton/Englewood Wastewater Treatment Plant). This is the third largest 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. Tap fee revenues are expected to decline in 2019 as development slows. Staff proposes a 3.0% user rate increase for 2019.

Expenditures in the fund for 2019 are projected to be 8% lower than the 2018 year-end estimate largely due to a decrease in plant capital expenditures. The plant's operating and capital budget submitted by the City of Englewood accounts for the majority of expenditures in this fund and included the Biogas Utilization Program capital project estimated at \$8 million in 2018 with the City of Littleton's portion being \$4 million. Plant capital expenditures in 2019 are anticipated to decrease substantially. The 2019 ending cash balance is projected to be \$20,595,851 with an additional \$4,210,000 restricted for bond and deposit requirements.

Storm Drainage Enterprise revenues have been consistent for several years. In 2016, a three-year fee increase was implemented (3.3%) to help fund capital improvements. A fee increase of 3.3% is proposed for 2019. The 2019 ending cash balance will be \$202,877.

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

Enterprise Funds

Enterprise Funds are created to deliver a specific service that is normally funded by user fees or other charges. The city has two enterprise funds: the South Metro Area Communications Center Fund and the Geneva Village Fund.

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. The cash balance will be transferred at the end of 2018 to close the fund.

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. South Metro Housing Options manages the units on behalf of the city. In 2019, the ending cash balance is projected at \$57,502.

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. Although Colorado health premium increases were 7.7% in 2017 and are estimated to average 6% in 2019, the city was able to negotiate a 0% increase for its employees and will also use existing balances in the fund to offer a 4% reduction in costs to those electing health care. The city continues to review health care efficiencies along with conforming to the applicable Affordable Care Act provisions. Health care expenditures are expected to decrease significantly in 2019 as compared to the 2018 budget related to the fire services transition. The estimated 2019 ending fund balance is \$2.3 million.

Employee Life, AD&D, Long Term Disability, and Unemployment Fund expenditures will have a corresponding city payroll contribution. The expenditures are expected to decrease significantly in 2019 as compared to the 2018 budget related to the fire services transition. Total 2019 ending fund balance is expected to be \$89,671.

Worker's Compensation Insurance Fund provides compensation for work-related injuries and disabilities as mandated by federal law. The worker's compensation rates are based on state-approved rates by employee position and are transferred quarterly from the appropriate funds. The actuarially-recommended ending fund balance is \$1.3 million throughout 2018, but is expected to decrease substantially in 2019 when the City no longer needs to account for the liability of 150+ firefighting employees. For 2019, claim expenditures are estimated to decrease approximately \$400,000 or 36% as compared to the 2018 year end estimate. The 2019 estimated fund balance will be \$655,650. While this is less than the recommended fund balance, it is anticipated that the actuarially recommended amount will substantially decrease in 2019. The fund will be monitored to ensure adequate reserves.

Property and Liability Fund provides property and liability coverage for the city. Coverage is received from the Colorado Intergovernmental Risk Sharing Agency, a coalition of 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. As with the other insurance-related internal service funds, the 2019 revenues and expenditures are anticipated to decrease significantly related to the fire services transition. For 2019, the ending fund balance is projected at \$252,388.

Summary

While the economy appears to be heading in a healthy direction, the city is limited in its ability to propose investments to address the deferred capital maintenance accumulating over several decades. The staff goal of this budget and of the associated long-term capital needs discussion is to both maintain what the city has and to meet additional service and capital needs. Long-term fiscally constrained funding is needed for updating the aging city-wide infrastructure.

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

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

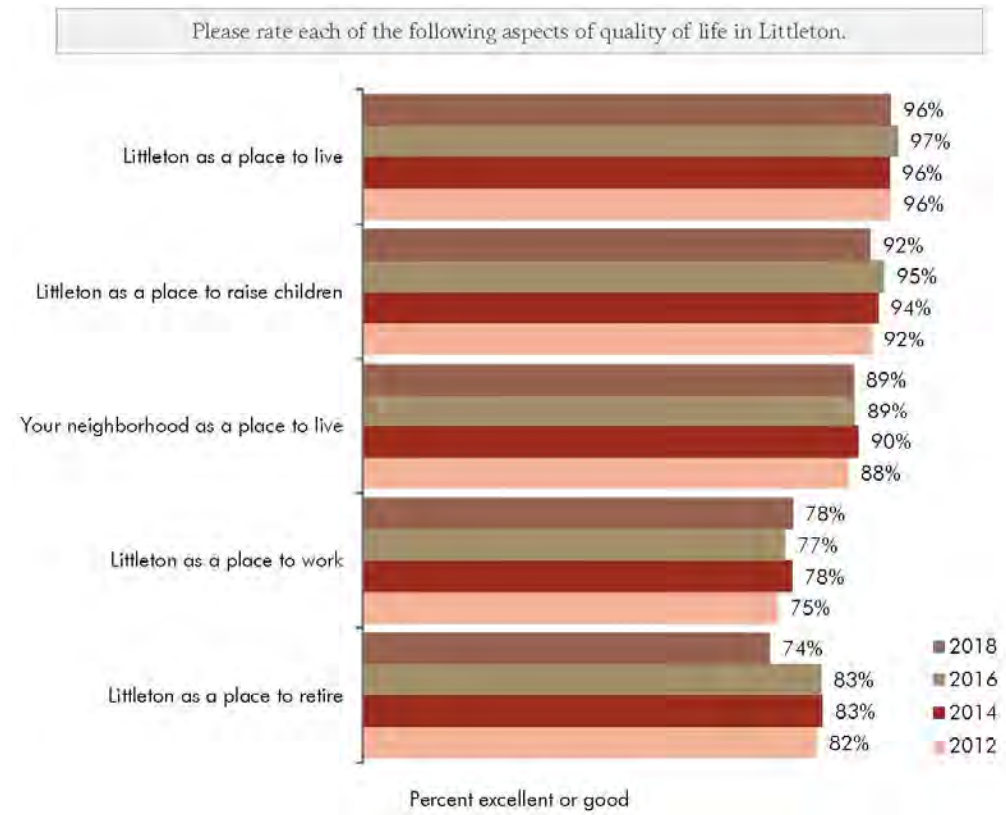
Sincerely,



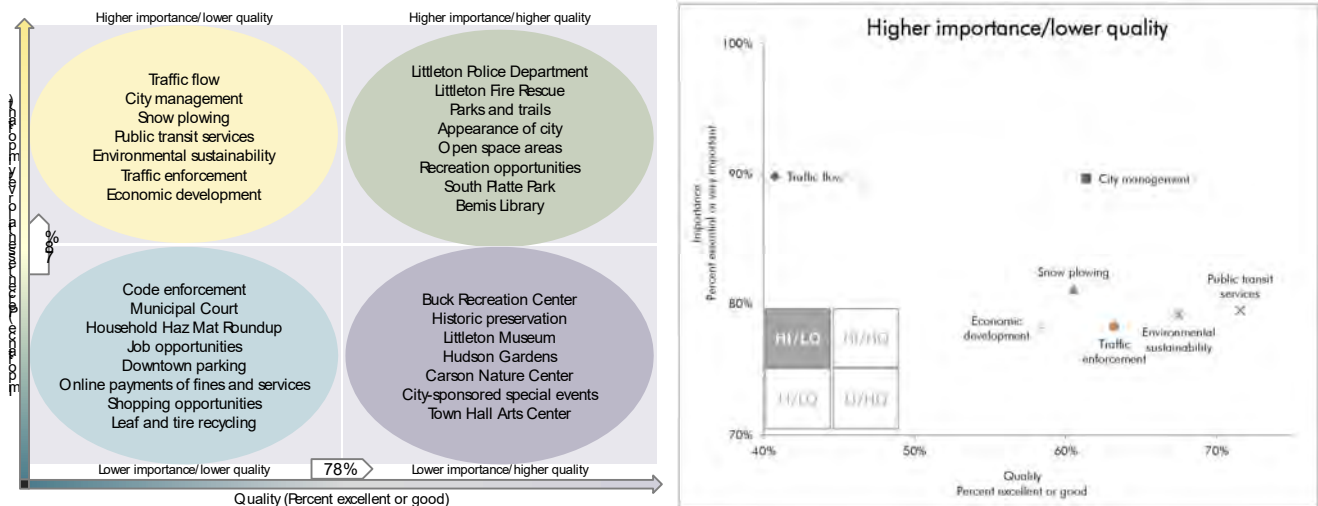
Mark Relph
City Manager

Budget Priorities and Highlights

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

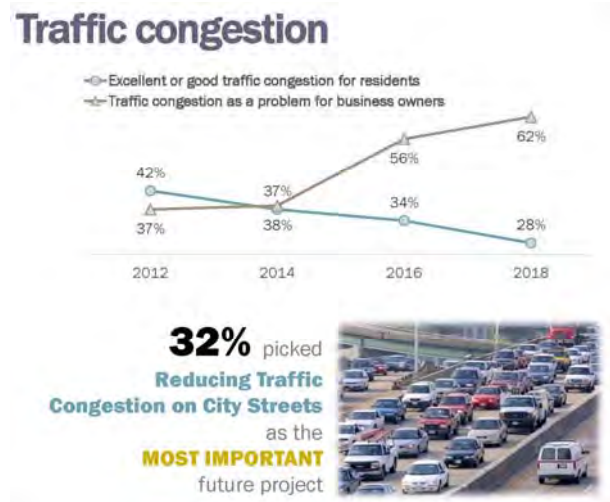
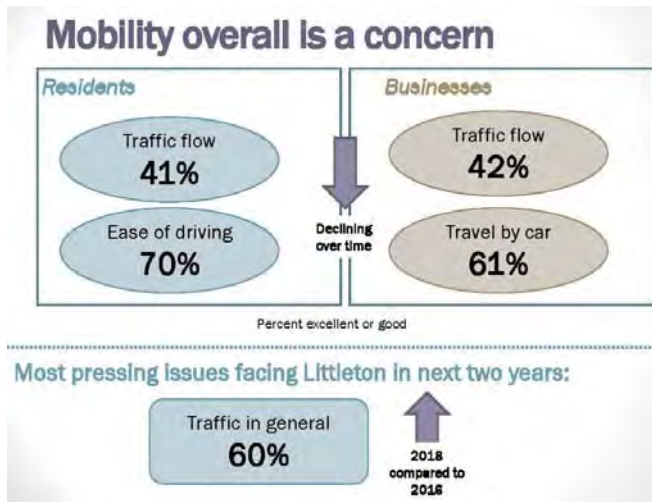


The results of the resident survey were quantified in a matrix ranking both the quality and importance of key areas of service. Areas deemed of higher importance and lower quality include: traffic flow, city management, snow plowing, public transit services, environmental sustainability, traffic enforcement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



The 2019 Budget addresses many of these areas of low quality and high importance:

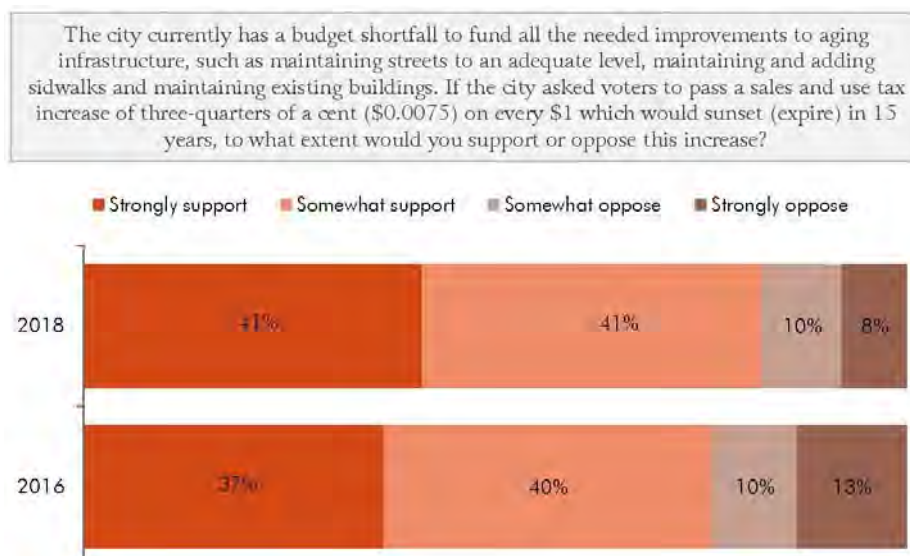
- **Traffic flow** – The City has budgeted \$250,000 to begin the Santa Fe Planning and Environmental Linkages study for the future of US 85 (Santa Fe), a large arterial highway running from north to south through the Littleton community. The 2019 Budget also includes two additional full-time employees to help with engineering services for development review. These two positions can also support multi-modal planning and traffic calming efforts.
- **City management** – The 2019 Budget includes \$400,000 for an update of the Comprehensive Plan. The City is currently completing the visioning plan funded in 2018 to help the elected council set priorities for the next two years as well as develop long-term goals for the community. The Comprehensive Plan will build on the results of the visioning process to tie those outcomes to the long-range development and re-development of the City. In addition, \$120,000 has been allotted for creating a mission and values based organization. This will empower employees to act in service of the organization's mission which directly impacts how they view their customers and citizens.
- **Snow plowing** – The funds in the 2019 Budget will cover plowing for residential streets in four storms accumulating six inches or more of snowfall (four storms of this magnitude is the average over the last four years for the Littleton area.)
- **Public transit services** – The City is home to two light rail stations and bus services operated by the Regional Transit District (RTD) and the City and RTD financially support the Shopping Cart which is a free fixed-route shopping transportation service for the elderly. The City also provides a free transportation service to individuals who are elderly or disabled to attend medical appointments, go grocery shopping, to the hairdresser or barber. No additional funding has been included in the 2019 Budget.
- **Environmental sustainability** – The city will replace windows at the Littleton Center in 2019 which will increase energy efficiency. The library will receive a new boiler in 2019 which is anticipated to further increase energy efficiency. Lighting in the Littleton Center, the Courthouse and the parking lots at the Littleton Center will also be replaced with more efficient lights.
- **Traffic enforcement** – Beginning in 2019, funding of \$25,000 was included in the capital budget for traffic calming measures. These funds will mostly be used in neighborhoods. In 2018, the police force was increased by three additional officers which is allowing for better patrols throughout the area as the police department becomes fully staffed at 80 sworn officers.
- **Economic development** – An Economic Incentives Policy was formally adopted by council in September 2017. The city continues to invest in revitalization incentives by providing grant funding of \$100,000 in 2019 to local businesses and property owners. The goal of the Revitalization Incentive Grant is to encourage private investment and improvements, while making revitalization efforts affordable, creative and of benefit to the community. The program offers up to 50% in matching funds to business tenants and property owners within the City of Littleton proposing projects that improve the appearance of existing buildings.



Other resident priorities noted from the resident survey and addressed in the 2019 budget are:

- Maintaining and improving city's infrastructure – Pavement management projects are budgeted at \$2,214,434. Continued replacements of fleet vehicles and equipment are budgeted at \$800,000. In addition, \$1.6 million is allocated to expansion of staffing capacity at the Littleton Center, the main administrative building for Littleton city government.
- Reducing traffic congestion – Funding is provided in 2019 for a Planning and Environmental Linkages study for Santa Fe (US 85). This is the first important step in addressing the traffic flow and congestion on one of the major throughfares in Littleton. In mid-2018, the Council also approved hiring a Transportation Engineer to help design and address the most pressing areas of concern in traffic congestion and traffic flow.

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



Another resident and business survey will be completed in 2020.

Official City Council Actions

CITY OF LITTLETON, COLORADO

ORDINANCE NO. 39

Series, 2018

INTRODUCED BY COUNCILMEMBERS: VALDES & ELROD

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, 2019 AND ENDING DECEMBER 31, 2019.

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, 2019, 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 | \$51,495,650 |
| Conservation Trust Fund | 447,000 |
| Consolidated Special Revenue Fund | 209,390 |
| Grants Fund | 619,750 |
| Open Space Fund | 1,946,940 |
| Impact Fee Fund | 1,710,000 |
| Capital Projects Fund | 8,716,983 |
| Geneva Village Fund | 134,600 |
| Employee Insurance Fund | 5,673,790 |
| Property & Liability Insurance Fund | 870,650 |
| <u>TOTAL</u> | <u>\$71,824,753</u> |

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

General Fund:

- \$120,000 to create a mission and value based organization budgeted in the

Ordinance No. 39
Series 2018
Page 2

human resources department, shall not proceed until the council approves the scope and deliverables of the project.

- \$400,000 for Littleton's Comprehensive plan budgeted in the community development department, shall not be expended until the council approves the scope and deliverables of the project.
- \$75,000 for corridor master planning budgeted in the community development department, shall not be expended until the council approves the scope and deliverables of the project.

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.

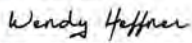
INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 16th day of October, 2018, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.


PUBLIC HEARING on the Ordinance to take place on the 6th day of November, 2018, in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.


PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 6th day of November, 2018, and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

Ordinance No. 39
Series 2018
Page 3

DocuSigned by:

7FEE432A6367438
Wendy Hefner
CITY CLERK

DocuSigned by:

5D81E67FD12D475
Debbie Brinkman
MAYOR

APPROVED AS TO FORM:
DocuSigned by:

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Lena McClelland
ASSISTANT CITY ATTORNEY

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CITY OF LITTLETON, COLORADO**ORDINANCE NO. 41****Series, 2018****INTRODUCED BY COUNCILMEMBERS:**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LITTLETON, COLORADO, AS THE GOVERNING BODY OF THE CITY OF LITTLETON, COLORADO SEWER UTILITY ENTERPRISE, ADOPTING THE 2019 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, 2019 to December 31, 2019 shall be \$17,891,500.

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 16th day of October, 2018, 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. 41
Series 2018
Page 2

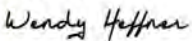
Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 6th day of November, 2018, in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 6th day of November, 2018 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

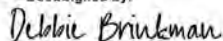
ATTEST:

DocuSigned by:



Wendy Heffner
CITY CLERK

DocuSigned by:



Debbie Brinkman
MAYOR

APPROVED AS TO FORM:

DocuSigned by:



Lena McClelland
ASSISTANT CITY ATTORNEY

CITY OF LITTLETON, COLORADO

ORDINANCE NO. 42

Series, 2018

INTRODUCED BY COUNCILMEMBERS: VALDES & ELROD**AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, AS THE GOVERNING BODY OF THE CITY OF LITTLETON STORMWATER AND FLOOD MANAGEMENT UTILITY ENTERPRISE, ADOPTING THE 2019 BUDGET**

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

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

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

Section 1: The budgeted expenditures for the City of Littleton Stormwater and Flood Management Utility Enterprise for the period January 1, 2019 to December 31, 2019 shall be \$1,286,260.

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 16th day of October, 2018, 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 6th day of November,

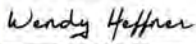
Ordinance No. 42
Series 2018
Page 2

2018 in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado,
at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and
0 AGAINST on the 6th day of November, 2018 and ordered published by posting at Littleton
Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

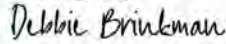
ATTEST:

DocuSigned by:



7EE562A8267400
Wendy Helfner
CITY CLERK

DocuSigned by:



5D81E87FD120875
Debbie Brinkman
MAYOR

APPROVED AS TO FORM:

DocuSigned by:



16AAN106D188F
Lena McClelland
ASSISTANT CITY ATTORNEY

CITY OF LITTLETON, COLORADO**ORDINANCE NO. 40****Series, 2018****INTRODUCED BY COUNCILMEMBERS:**

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, ESTABLISHING THE TAX LEVY OF 6.662 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, 2019 AND ENDING DECEMBER 31, 2019.

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, 2019, and ending December 31, 2019, there is hereby levied a tax of 6.662 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 6.662 mills are levied for the following purposes:

| | |
|--------------------|-------------|
| General Government | 6.662 mills |
|--------------------|-------------|

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

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

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

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Series 2018
Page 2

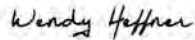
INTRODUCED AS A BILL at a regularly scheduled meeting of the city council of the City of Littleton on the 16th day of October, 2018, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 6th day of November, 2018, in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 6th day of November, 2018, and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.


ATTEST:

DocuSigned by:



Wendy Hefner
CITY CLERK

DocuSigned by:



Debbie Brinkman
MAYOR

APPROVED AS TO FORM:

DocuSigned by:



Lena McClelland
ASSISTANT CITY ATTORNEY

Littleton 2018-2019 City Council

Debbie Brinkman
Mayor *District IV*
Term expires 2019



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



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



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



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



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



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



City Officials

City Manager
Deputy City Manager
City Attorney
City Clerk
Communication & Marketing
Community Development
Economic Development
Finance
Human Resources
Information Technology
Library and Museum
Police
Public Works

Mark Relph
Randy Young
Stephen Kemp
Wendy Heffner
Kelli Narde
Jocelyn Mills
Denise Stephens
Tiffany Hooten
Noël Mink
Ashley Bolton
Timothy Nimz
Doug Stephens
Keith Reester

Separate Authorities

Littleton Municipal Building Authority
Littleton Invests for Tomorrow (LIFT)

Carle Zimmerman, President
Kevin Seiler, Chairperson



COUNCIL GOALS & OBJECTIVES

2016-2017

Approved 3/15/2016

The City is currently undergoing an update to the Vision and Comprehensive Plan. Council Goals and Objectives will be updated by Council in January 2019.

VISION STATEMENT:

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.

1. ASSURE A FINANCIALLY-SOUND CITY GOVERNMENT

- Objective:** Continue to implement a budget process that provides the ability to evaluate costs/benefits along with program prioritization.
- Objective:** Deliver cost-efficient municipal services.
- Objective:** Ascertain the desires of the citizens and implement revenue streams which support them.
- Objective:** Ensure financial reports are accurate and timely.

2. PROVIDE A SAFE COMMUNITY TO LIVE, WORK, AND PLAY

- Objective:** Provide a comprehensive evaluation of city services that meets the needs of the community.
- Objective:** Provide police protections that meet the needs of the community.
- Objective:** Provide fire protection and emergency medical services that meet the needs of the community and the city's fire partners.
- Objective:** Provide building standards and assist the community with code enforcement and building compliance.
- Objective:** Support public/private partnerships that foster mental and physical health.
- Objective:** Ensure vehicular, bike, and pedestrian safety, and address the diverse needs of the community to improve mobility.
- Objective:** Provide a judicial system that is a place for justice and public safety.
- Objective:** Provide services that support public health.



COUNCIL GOALS & OBJECTIVES
2016-2017
(Continued)

3. DEVELOP AND MAINTAIN THE PUBLIC INFRASTRUCTURE

Objective: Provide and maintain public infrastructure that addresses the needs of residents, visitors, and businesses.

4. PRESERVE AND CULTIVATE A QUALITY COMMUNITY

Objective: Encourage continuous improvement in service delivery and evaluate potential alternatives. Support a work environment that encourages innovation and best management practices.

Objective: Provide support to cultivate the quality of neighborhoods.

Objective: Promote active planning programs to ensure economic viability, quality of life and community culture.

Objective: Encourage reinvestment in housing stock.

Objective: Foster a livable community for a diverse population.

Objective: Enhance the quality of city parks, trails, and open space.

Objective: Support South Platte and Highline working groups' projects to maximize the recreational, wildlife, and economic benefits of the natural open spaces.

Objective: Maintain and enhance public art.

Objective: Improve park and recreational opportunities in the northeast neighborhood.

Objective: Support public and private organizations to maintain a broad range of high-quality educational opportunities within Littleton.



COUNCIL GOALS & OBJECTIVES
2016-2017
(Continued)

5. PURSUE A BALANCED AND SUSTAINABLE LOCAL ECONOMY

- Objective:** Grow jobs by providing strategic assistance to Littleton businesses.
- Objective:** Recruit, retain and assist businesses wishing to expand.
- Objective:** Work with community partners to increase the number and quality of events that draw citizens and visitors.
- Objective:** Seek a balanced blend of businesses to enhance the economic, retail and cultural environment.

6. SUPPORT ENVIRONMENTAL SUSTAINABILITY

- Objective:** Support long-term, cost-effective sustainable energy efficiencies for city operations.
- Objective:** Support policies and practices that sustain the natural environment.

7. FOSTER COMMUNITY INVOLVEMENT, COMMUNICATION AND TRUST

- Objective:** Provide service delivery with unwavering integrity and ethics.
- Objective:** Foster citizens' engagement and involvement in their neighborhoods and the community.
- Objective:** Foster community spirit.
- Objective:** Improve ways to disseminate information to citizens.
- Objective:** Increase council outreach activities.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Littleton
Colorado**

For the Fiscal Year Beginning

January 1, 2018

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, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Budget Policies

Overview

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

Fiscal/Budget Year

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

Budget Recommendation

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

Balanced Budget

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

Balanced Budget Scenarios

Scenario One: Revenues = Expenditures

Scenario Two: Revenues > Expenditures

Scenario Three: Revenues + Appropriated Fund Balances = Expenditures

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

Public Hearings

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

Changes by Council

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

Adoption of Budget and Appropriation of Funds

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

Changes to Adopted Budget

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

Additional Appropriations

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

Encumbrance Carryover

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

Level of Control and Budget Transfers

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

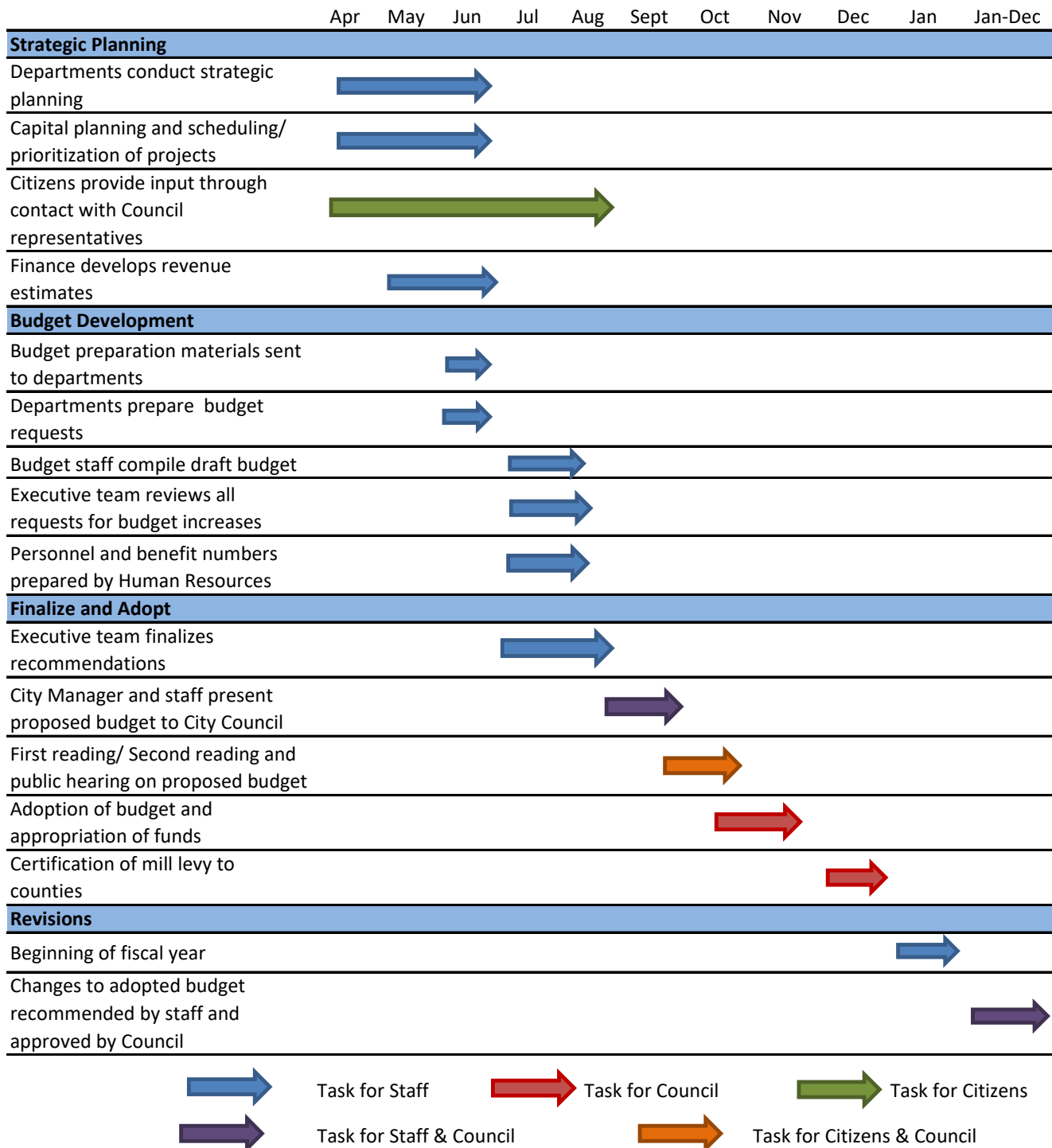
Lapsed Appropriations

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

Contingency Appropriations

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

BUDGET PROCESS



Principles of Sound Financial Management

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

Introduction

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

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

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

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

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

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

Policy 1**Fiscal Planning and Budgeting**

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

- 1.1 The City Manager shall submit to the City Council a proposed annual budget, based on Council's established goals, and shall execute the budget as finally adopted, pursuant to 29-1-101 of the Colorado Revised Statutes. The city will budget revenues and expenditures on the basis of a fiscal year which begins January 1 and ends on December 31. The city manager is required to submit a budget for the ensuing fiscal year no later than September fifteenth (15th) of each year. In accordance with Section 77 of the city charter, not less than thirty (30) days prior to the first day of the next fiscal year, the council shall adopt the budget and a bill for the appropriation ordinance, which will become effective five (5) days after final publication. If the appropriations for the budget year have not been made by December 31 of the current fiscal year, then ninety percent of the amount appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the budget year.
- 1.2 The city will prepare a five-year long-range financial forecast that will incorporate both revenue and expenditure estimates for the city's major operating funds. The five-year revenue forecast will identify revenues that are anticipated to be sustainable over the five year period. The five-year long-range forecast will be updated annually and presented to the City Council during the city budget process or more often as requested by council.
- 1.3 The city will prepare a budget in accordance with Government Finance Officers Association policies and best practices and its Distinguished Budget Award Program. The budget will contain the following:
 - a) Revenue estimates from all revenue sources by major category, by fund;
 - b) Expenditure estimates by department, program levels or major expenditure category, by fund;
 - c) Estimated fund balance or cash balance by fund;
 - d) Debt service, by issue, detailing principal and interest amounts;
 - e) Proposed personnel staffing levels;
 - f) A detailed schedule of capital projects;
 - g) 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 proposed 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 proposed 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 additional to specific requirements based on the following project types:
 - a) Retail Development - A retail development may be considered for an incentive agreement if the proposed 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 proposed 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 proposed project:
 1. Improves the financial performance and viability of the existing property, and
 2. Enhances the area and reflects the character of the community
 - e) Residential Development - Residential development that meets the needs of the community and that makes and dedicates to the city any capital improvements beyond those required by the code, may qualify for an impact fee credit under §11-7-4 of the Littleton City Code
- 12.5 The city may consider a variety of development incentives that clearly benefit the city. Incentives to pursue

economic development objectives and implementation strategies may include, but are not limited to, one or more of the following:

- a) Sales Tax reimbursement
- b) Use Tax reimbursement
- c) Construction Use Tax reimbursement
- d) Fee Credits/ Refunds
- e) Grant Programs
- f) Other available incentives on a case-by-case basis as the city council deems appropriate.

- 12.6 The project will be evaluated and the city manager determines whether the proposed incentive agreement will be presented to city council for consideration in a public meeting. Littleton's City Council considers all incentive requests on a case-by-case basis, and ultimately reserves the right to approve or reject any proposed incentive agreement.
- 12.7 Preference may be given to applications from within the Littleton Blvd., Belleview, North Broadway, and Santa Fe corridors.

Policy 13

Risk Management

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

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

Policy 14**Accounting, Auditing and Financial Reporting**

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

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

Policy 15**Policy Review**

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

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

City Government Form and Structure

Form of Government

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

Powers of the City

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

City Council

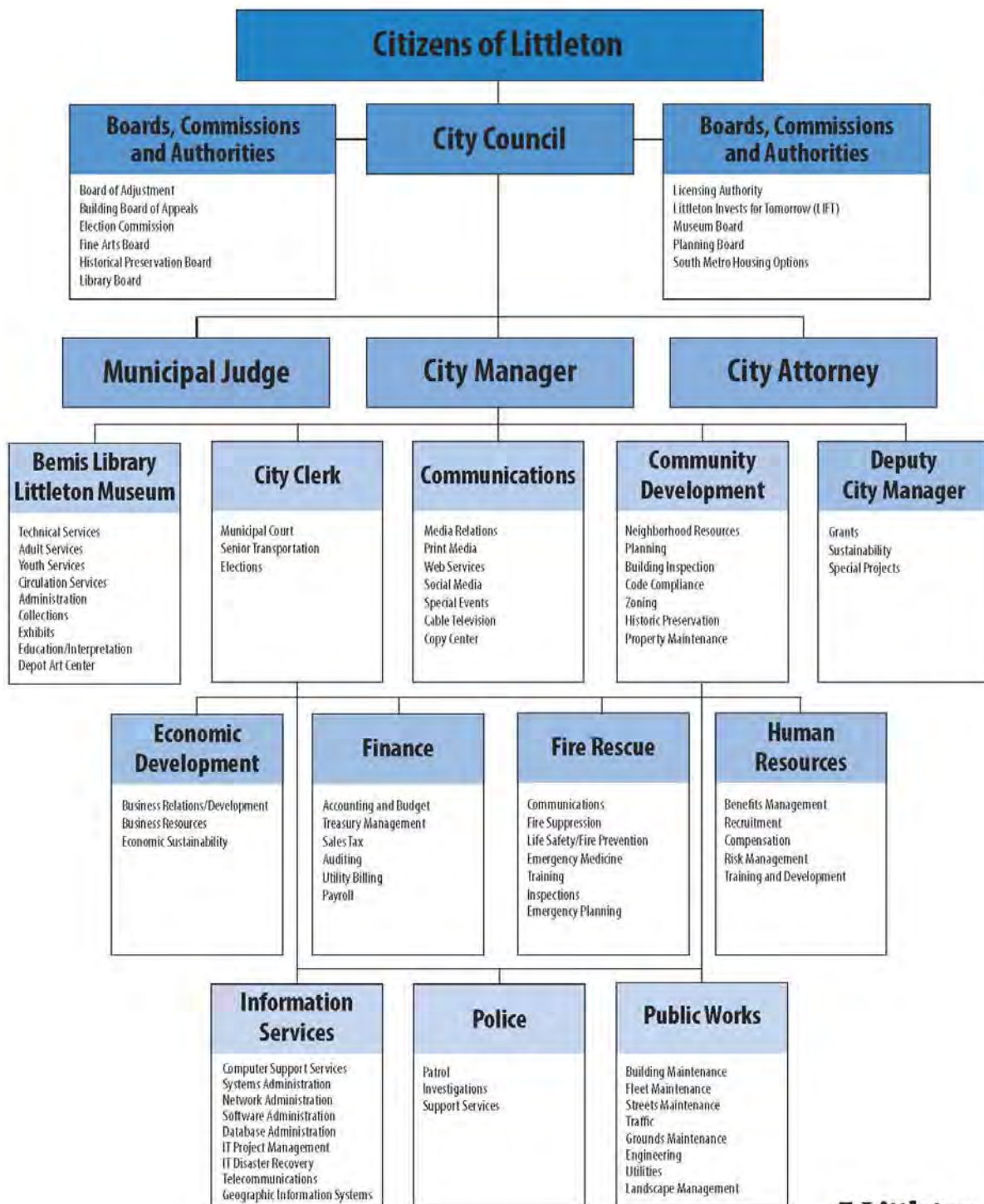
The authority of the city is vested in a council consisting of seven elected council members, four elected by district and three at-large. Members elect their own mayor and mayor pro tem.

City Manager

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

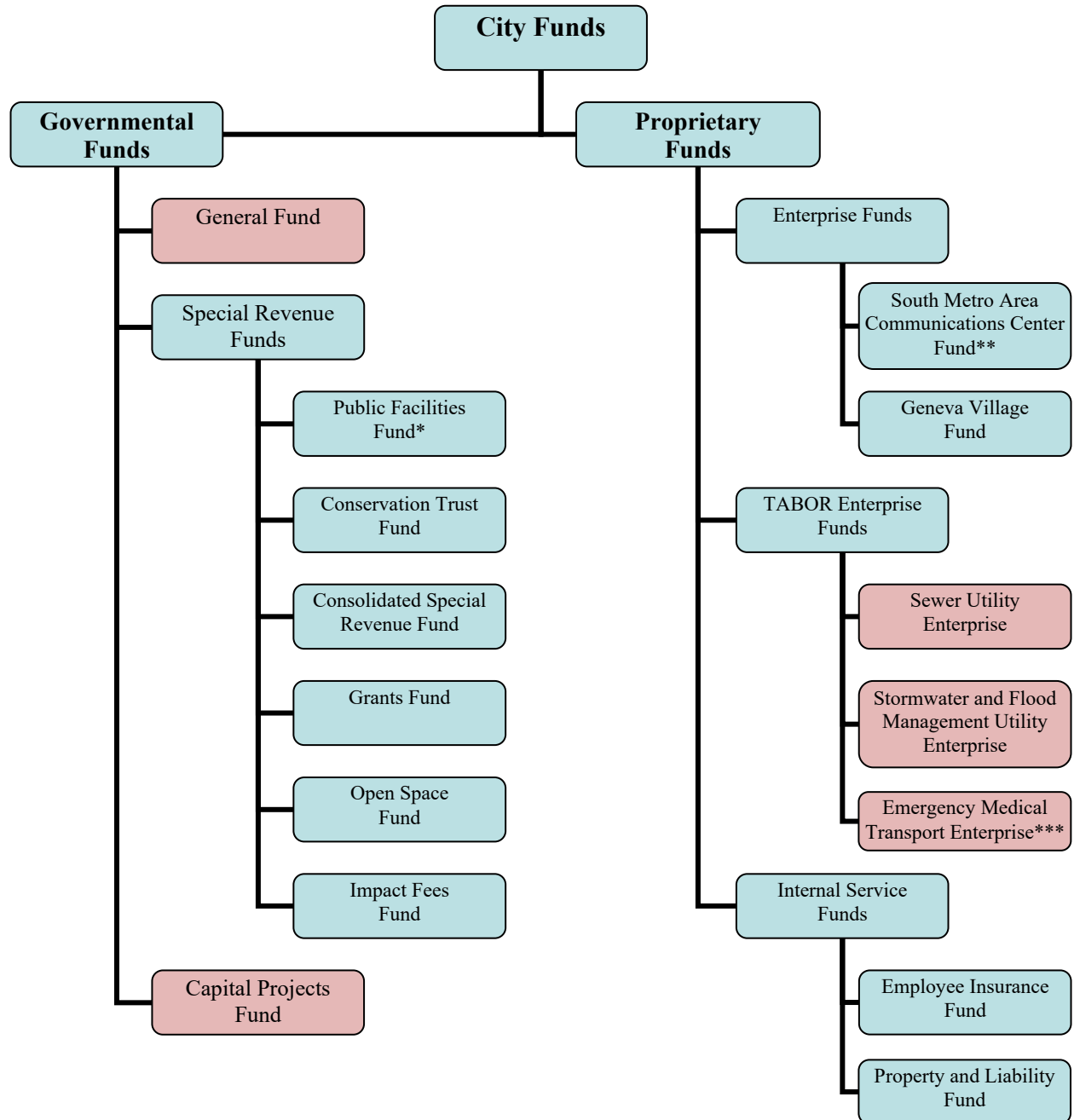
The city provides the following services as authorized by its charter: administration, finance, city attorney, planning and zoning, economic development, public safety (police, fire and emergency medical), highway, street and building maintenance, sewer and storm drainage utilities, public housing, community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

City Organizational Chart



City Funds Organizational Chart

(major funds marked in red)



* This fund was dissolved at the end of 2016.

** This fund will be dissolved in 2018.

*** This fund will be dissolved in 2020.

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

City Department Funding Sources

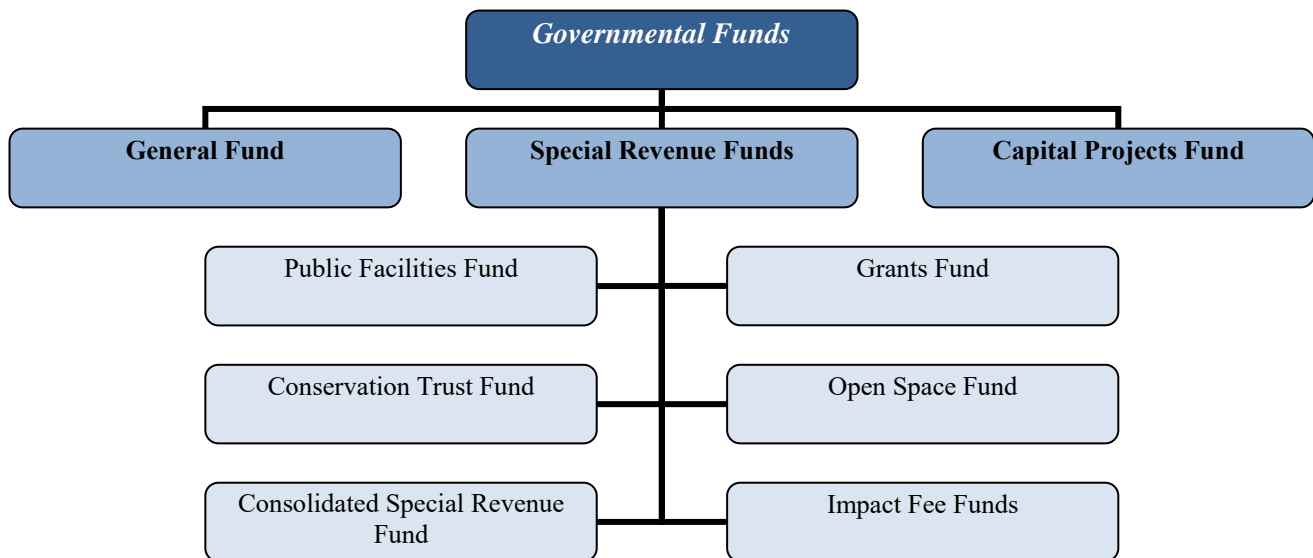
| Department | Budgetary Division | General Fund | Capital Projects Fund | Non-Major Special Revenue Funds | Sewer Utility Fund | Storm-water Fund | Internal Service Funds |
|------------------------------|--------------------------------|--------------|-----------------------|---------------------------------|--------------------|------------------|------------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

* Fire services were previously funded from many funds including: General Fund, Capital Projects Fund, Consolidated Special Revenue Fund, Impact Fee Fund, Emergency Medical Transportation Fund and South Metro Communications Center Fund. Starting in 2019, all of these services will be provided through a contract with South Metro Fire Rescue and will be funded solely out of the General Fund.

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 five major funds: General Fund, Capital Projects Fund, Sewer Utility Enterprise, Stormwater Drainage Enterprise and Emergency Medical Transport Enterprise. The Emergency Medical Transport Enterprise is not anticipated to be a major fund in 2019, but since it currently qualifies in 2018 and the ending 2019 balances are unknown, the City will continue to report it as a major fund in the 2019 Budget.

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



Governmental Funds

General Fund *(Major Fund)*

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

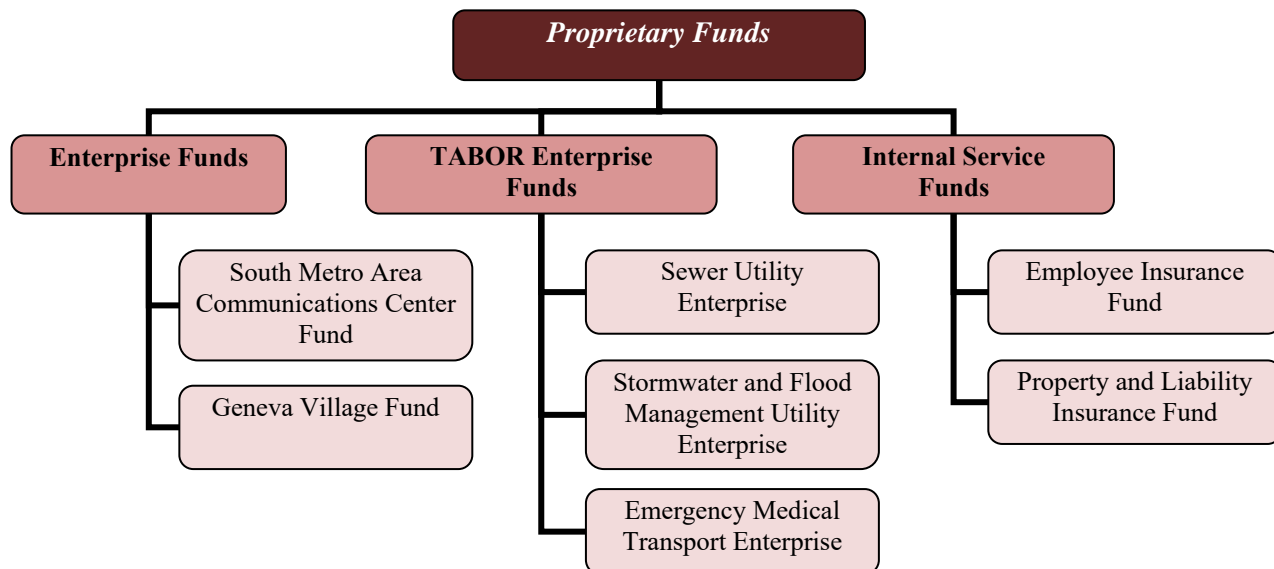
Capital Projects Fund *(Major Fund)*

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

Special Revenue Funds

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

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

**Proprietary Funds****Enterprise Funds**

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

1. South Metro Area Communications Center Fund – Accounted for the fire communications operations for the City of Littleton, Littleton Fire Protection District, Highlands Ranch Metropolitan District and Cunningham Fire Protection District. Effective January 1, 2018, council transferred management of fire communications services to South Metro Fire Rescue. This fund will be 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. There are no income eligibility requirements. It provides a complex exclusively for those 55 years of age or older. The fund is self-supportive, relying mainly on rental payments to finance operational costs.

TABOR Enterprises

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

1. Sewer Utility Enterprise (Major Fund) – Accounts for sewer services to the residents of the city and several sewer districts located outside the city. The cities of Littleton and Englewood jointly own the South Platte Water Renewal Partners (SPWRP) treatment plant (formerly known as the Littleton/Englewood Wastewater Treatment Plant or Bi-City Joint Plant) located in Englewood. This treatment plant is operated by the City of Englewood under a joint supervisory committee. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service, billing and collection.
2. Stormwater and Flood Management Utility Enterprise (Major Fund) – Accounts for construction and maintenance of storm sewer facilities and detention ponds within the city limits. The fund is supported by service fees to landowners within the city and frequent matching funds from the Urban Drainage District. This fund is commonly referred to as the Stormwater Utility or the Storm Drainage Enterprise.
3. Emergency Medical Transport Enterprise (Major Fund) – Accounts for fees charged for emergency transport service to local hospitals and care en route. The service is 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 will be provided through a contract with South Metro Fire Rescue. The fund is anticipated to be dissolved in 2020.

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.

2019 Policy Question Summary

| PQ # | Description | Amount | Department | Fund | Approved? | Related Council Goals | | | | | | |
|------|---|--------------|----------------------------|------------------|------------------|--|--|--|--|---|--------------------------------------|--|
| | | | | | | Assure a financially sound city government | Provide a safe community to live, work, and play | Develop and maintain the public infrastructure | Preserve and cultivate a quality community | Pursue a balanced and sustainable local economy | Support environmental sustainability | Foster community involvement, communication, and trust |
| 1 | Total Compensation Plan for 2019 | \$ 1,072,480 | All | General | Yes | | | | X | | | |
| 2 | Convert part-time contract prosecutor to 0.8 FTE | \$ 9,630 | City Attorney | General | Yes | | X | | | | | |
| 3 | Continuation of Local Partnership Funding | \$ 86,300 | City Manager | General | Yes, at \$81,900 | | | | X | | | |
| 4 | Increase existing Graphic Designer from 0.6 FTE to 1.0 FTE | \$ 52,300 | Communications & Marketing | General | Yes | | | | | | | X |
| 5 | Upgrade city computers to most current version of Microsoft Office | \$ 150,000 | Information Technology | Capital Projects | Yes | X | | | | | | |
| 6 | Replace existing Municipal Court software | \$ 150,000 | City Clerk | Capital Projects | Yes | X | | | | | | |
| 7 | Create a mission and values based organization | \$ 120,000 | Human Resources | General | Yes with Proviso | | | | | | | X |
| 8 | Increase existing Accreditation Administrator from 0.5 FTE to 1.0 FTE | \$ 39,830 | Police | General | Yes | | X | | | | | X |
| 9 | Replace existing Police Records Management System | \$ 500,000 | Police | Capital Projects | Yes | | X | | | | | X |
| 10 | Additional 2.0 FTE for Engineering Services Development Review | \$ 184,240 | Public Works | General | Yes | | | X | | | | |
| 11 | A full-time jointly-funded Emergency Operations Manager | \$ 60,000 | Public Works | General | Yes | | | X | | | | |
| 12 | Building renovations for additional staffing capacity at Littleton Center | \$ 1,600,000 | Public Works | Impact Fees | Yes | | | | X | | | |
| 13a | Replace Courthouse Lights | \$ 65,000 | Public Works | Capital Projects | Yes | | X | X | | | | |
| 13b | Develop a master site plan for the Belleview Campus | \$ 55,000 | Public Works | Capital Projects | Yes | | X | X | | | | |
| 13c | Replace lighting in existing police section of Littleton Center | \$ 28,500 | Public Works | Capital Projects | Yes | | X | X | | | | |
| 13d | Installation of drywall in Community Room | \$ 25,500 | Public Works | Capital Projects | Yes | | X | X | | | | |
| 13e | Replace lighting in Police and Littleton Center Parking Lot | \$ 16,000 | Public Works | Capital Projects | Yes | | X | X | | | | |

2019 Policy Question Summary (continued)

| PQ # | Description | Amount | Department | Fund | Approved? | Related Council Goals | | | | | | |
|-------------------------|---|------------|---------------------------|-----------------------------|------------------|--|--|--|--|---|--------------------------------------|--|
| | | | | | | Assure a financially sound city government | Provide a safe community to live, work, and play | Develop and maintain the public infrastructure | Preserve and cultivate a quality community | Pursue a balanced and sustainable local economy | Support environmental sustainability | Foster community involvement, communication, and trust |
| 14a | Replacement of Rio Grande Bridge over Slaughterhouse Gulch | \$ 800,000 | Public Works | Grants and Capital Projects | Yes | | X | X | | | | |
| 14b | Planning and Environmental Linkages Study for US 85 (Santa Fe) | \$ 250,000 | Public Works | Capital Projects | Yes | | X | X | | | | |
| 15 | Utilize asset data from CCTV project to develop a new rate study and develop a long-term maintenance and capital plan | \$ 500,000 | Public Works | Sewer Utility Enterprise | Yes | | X | X | | | | |
| 16 | Update to Littleton's Comprehensive Plan | \$ 400,000 | Community Development | General | Yes with Proviso | | X | | X | X | X | X |
| 17 | Allow Historic Grant to carryover funds each budget year to a max funding level of \$150,000 | \$ - | Community Development | General | Yes | | | | X | | | |
| 18 | Additional 1.0 FTE for Code Enforcement Specialist | \$ 76,030 | Community Development | General | Yes | | X | | X | | | |
| 19 | Place-Making Planning Effort | \$ 75,000 | Community Development | General | Yes with Proviso | | X | | X | | | |
| 20a | Replace boiler at the Library | \$ 275,000 | Library & Museum Services | Conservation Trust | Yes | | | X | X | | | |
| 20b | Replace condensation return tank at the Museum | \$ 22,000 | Library & Museum Services | Conservation Trust | Yes | | | X | X | | | |
| 21 | Membership to expanded Library Consortium | \$ 110,000 | Library & Museum Services | Impact Fees | Yes | | | | X | | | |
| 22a | Harlow Park Improvements | \$ 750,000 | Open Space | Open Space | Yes | | | | X | | | |
| 22b | Writer's Vista Park Improvements | \$ 592,500 | Open Space | Open Space | No | | | | X | | | |
| 22c | Hamlet Park Improvements | \$ 237,500 | Open Space | Open Space | No | | | | X | | | |
| 22d | Reynolds Landing Phase II | \$ 100,000 | Open Space | Open Space | Yes | | | | X | | | |
| 22e | Jackass Gulch Phase II | \$ 60,000 | Open Space | Open Space | Yes | | | | X | | | |
| 23 | Capital Improvements at South Platte Park | \$ 33,940 | Open Space | Open Space | Yes | | | | X | | | |
| Other Council Direction | | | | | | | | | | | | |
| | From Unfunded Priorities: Council added funding for conversion of documents to digital format | \$ 75,000 | Public Works | General | Yes | | | | | | X | |

2019 Policy Questions

CITY-WIDE

1. Does council support a \$1,072,480 increase for employee compensation for 2019?

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

Related Council Goal: Preserve and cultivate a quality community.

Related Council Objective: Provide the highest level of service delivery with unwavering integrity and ethics.

Council Direction: Council supported this request in the 2019 budget.

2018 marked the final year in the approved long-term compensation plan. Human Resources was given the task to develop a recommendation that would help Littleton remain competitive within the market in order to support talent acquisition and reduce attrition. Compensation is one component of an overall approach to address this issue. Other components are listed below. Please note, that the majority of these items will be completed in the 4th Quarter of 2018 and set the stage for the path moving forward in 2019:

- A full review of salary grades. This will determine if the grades continue to reflect market and will provide factual data to make decisions on range trending;
- Review of each job description. A review of all job descriptions will allow Human Resources to properly match to classifications in the market. It is also a tool to analyze and mitigate risk as we will be able to identify employees that are working outside of their assigned classification. Additionally, we will be laying the groundwork to support the City Manager's goal of creating a mission/vision/values based organization;
- Major updates to the city Personnel and Policy manual. This update will allow for modernization of processes, flexibility to be responsive to market demands and provide options to city leadership in all areas of management. Most importantly, it will provide clear expectations to employees for continued success;
- Development of career progressions. Formal career progressions are fundamental to attract and maintain top talent. Employees always benefit from having a clear, easy to understand career path. These defined progressions will allow for department heads to grow employees, develop succession planning and properly budget for career progressions;
- Master training matrix for employee development by classification. This is critical as it will allow Human Resources to become strategic in planning and implementing training strategies. Additionally, it provides clear direction to both employee and supervisors on both mandatory and optional training that will prepare employees for career advancement while mitigating risk for the organization.

The total request of \$1,072,480 encompasses all salary and benefit costs. Sworn Police members will be compensated per the negotiated agreement. However, the strategy to all non-sworn (civilian) employees is vastly different than years past. By using funds in a different way, Human Resources will meet the given goal of aligning to market. The other components to this goal will aid in talent management.

The Denver-Boulder market remains one of the strongest in the nation, with 3% unemployment. Littleton is currently trending at 2.8% unemployment. Additionally, millennial hires have the opportunity to change jobs for greater pay on average every three years. Simultaneously, the city is currently experiencing higher turnover than in the past, as many of its employees reach retirement age. While this increase in turnover was expected due to retirements and the natural employment cycle, the current employment market favors employees, making it difficult for employers to find qualified and experienced candidates. Like other municipalities, Littleton has had to post positions for longer durations and some positions require two to three postings to find the right candidate. In some of our more difficult to fill positions the city has resorted to contracting for services, which due to demand for this skilled labor, can cost upwards of twice that of hiring a city employee.

In order to overcome these challenges the following strategy regarding compensation will be deployed:

**Note: When identifying percentages, it is percent of wages and not the percent of the entire budget.*

- **Merit Increase:** 3% across the board increase in on-going funds. This will be given to all employees with a passing annual evaluation. In years past the percentage has been determined by an employee's overall score. This year, an employee will not receive an increase if they fail their evaluation. All others will receive 3%. The current average 2019 increase in the metro area, according to Employers Council survey, is 3%. This will keep us market aligned.

- **High Performance Incentive:** 0.5% across the board increase in one time money. Meaningful lump sum incentives will be awarded in November 2019 to the city's highest performers. There will be strict policy that outlines criteria for eligibility. This policy will be published so all employees can strive towards high performance. Additionally, this is a budget conscious alternative to 'add-to-base' while allowing us to distinguish high performers in our organization.
- **Risk Mitigation:** 1% across the board increase in on-going funds. This 1% will be managed by Human Resources. The funds will be used to mitigate risk involving equity reviews, compression, range movement and talent acquisition/retention issues. Human Resources will conduct the analysis, make recommendations and gain consensus from department directors, Finance and the City Manager.
- **Career Progression:** 0.5% across the board increase in on-going funds. Career progressions will typically be budgeted for by the department. However, the progressions will be finalized after this budget cycle. We will need funds to move employees through the progressions.

This policy question includes all compensation and benefits combined. This compensation plan includes adjustments for health, vision, dental, retirement savings, employee pay increases, service awards, life, and disability insurance. While nationally health premium increases are averaging 3% with a 12% increase in deductibles, the 2019 budget has a slight decrease in health expenses and a healthy decrease in dental expenses.

CITY COUNCIL

No Policy Questions for this Department.

Budget Highlight:

- The 2017 Audit (completed in 2018) was the last year of a five-year contract with Anton Collins Mitchell LLP. The audit expenses reflected in the proposed budget are based upon the new contract with CliftonLarsonAllen, LLP and do not include costs related to a Single Audit (which was required for 2017 but is not anticipated for the 2018 Audit.)

CITY ATTORNEY

2. Does Council support converting the part-time contract prosecutor with a 0.8 FTE Prosecutor?
 Location of Funding Request: General Fund – Account 01-120-6XXX – \$9,630 increase (\$89,630 FTE nets with \$80,000 contract)
 Related Council Goal: Provide a safe community to live, work and play.
 Related Council Objective: Provide a judicial system that is a place for justice and public safety.
 Council Direction: Council supported this request in the 2019 budget.

This policy question proposes to increase the prosecutor from a contractor with part time hours (22 hours per week) to an employee at 0.8 FTE (32 hours per week.) Currently, court is held Monday, Wednesday and Thursday. There is no time allowed in the current scheduled 22 hours per week for the prosecutor to prepare cases which can take from 1 to 1 and 1/2 days depending on the week's docket. This will allow for proper case management. If this request is delayed or eliminated, the prosecutor will continue to prepare and review cases as part of the pre-trial process resulting in delays. Almost all cases in Municipal Court are resolved through pre-trial negotiations. The lack of preparation time results in poor case handling and negatively impacts the perception of customer service in the Municipal Court.

CITY MANAGER

3. Does council support continuation of local partnership funding and, if so, at what level?
 Location of Funding Request: General Fund – Account 01-130-7461 Proj 1150 – \$86,300

Related Council Goal: Preserve and cultivate a quality community.

Related Council Objective: Foster a livable community for a diverse population.

Council Direction: Council supported this request at a revised amount of \$81,900 in the 2019 budget.

Council has historically provided funding in the form of donations and sponsorships from the General Fund to several local partners which serve Littleton residents. For the 2019 budget, the program received 25 applications requesting \$135,700. Donations are typically prioritized on a) direct Littleton resident benefit; b) benefit for those that work and recreate in Littleton; and c) greater area community benefit. Staff has budgeted \$86,300 in local partnership funding; the same amount as approved in 2018. The application process is competitive and applicants are forewarned that funding is not guaranteed and may not be available in future years. Some organizations may rely heavily upon city funds and could be negatively affected should council choose not to fund at historic levels.

Budget Highlights:

- The department has decreased professional & consulting costs for 2019 resulting from the completion of the vision portion of the vision to comp plan project which is anticipated to be completed in 2018.
- In 2018, the department reallocated a position from Communications & Marketing. The expenses related to this position (\$103,420) were moved from Communications & Marketing to City Manager in the 2018 Year-End Estimates and in the 2019 Budget.

COMMUNICATIONS & MARKETING

4. Does Council support returning the part-time Graphic Designer to a full time position (increase of 0.4 FTE)?
 Location of Funding Request: General Fund – Account 01-110-6XXX – \$52,300 increase

Related Council Goal: Foster community involvement, communication and trust.

Related Council Objective: Improve ways to disseminate information to citizens.

Council Direction: Council supported this request in the 2019 budget.

The 2018 Communications Department budget was approved for 6.6 FTEs. The department relinquished a 0.4 position in 2017. During 2018, the staffing decreased to 5.6 FTEs with only a part time position to handle all of the graphic design, print production and outside vendor management for the entire organization. The department outsourced many graphic design and print projects and held training to teach interested employees how to operate some of the more complex equipment; but there are projects that are no longer getting done. The department requests restoring the graphic designer to a full-time position. The workload of the Communications Department (Littleton Report, Channel 8, website, events, etc.) continues to increase as it implements its departmental projects along with supporting all other departments of the city with graphic design and print services. The quality and quantity of the work product is negatively impacted by having 1.4 less staff than in 2017.

Budget Highlights:

- The department will continue to utilize an event management company in 2019 to help organize and run the Criterium and the Candlelight Walk for a total cost of \$30,000.
- The department will also hire a consultant to help with citizen engagement for Strategic Imperatives in 2019 for \$30,000. In order to ensure the success of the council's Strategic Imperatives and other efforts, an unprecedented level of citizen engagement will be required. This will include creation of multiple opportunities for citizen involvement both in person and on line. A consultant with experience in citizen engagement processes will be key to increasing community knowledge of and participation in these initiatives.

ECONOMIC DEVELOPMENT

No Policy Questions for this Department.

Budget Highlight:

- The Economic Development Department plans to invest in an enhanced subscription to StreetLight Data in 2019 for an increased cost of \$24,090 (01-140-7282). With a higher-level subscription, the city can access verifiable data on traffic coming into and circulating around the city. For instance, this data will permit a better understanding of who is visiting Littleton, who is passing through Littleton, routes taken from one location to another, work/home analysis, traveler demographics, etc. This data will be useful in community planning, traffic analysis, and marketing the city both over time and during specific events. This information has, and will continue influencing site selectors to locate businesses in Littleton which creates jobs and produces tax revenues.

FINANCE

No Policy Questions for this Department.

Budget Highlights:

- The \$109,750 increase in salaries is related to the two-year termed position granted by Council on August 7, 2018. Therefore this position is not a policy question (01-150-6010).
- The department intends to work with the city's bank in late 2018 to provide efficiency in processing of sales tax returns. This efficiency will increase bank fees by \$20,000 (01-150-7419) but will be fully offset by an increase to interest earnings (01-171-5700).
- One of the city's active tax incentive agreements was completed in 2018 which results in a \$65,000 decrease to this line item for 2019 (01-600-7465).

INFORMATION TECHNOLOGY

5. Does Council support upgrading all city computers to the most current version of Microsoft Office?

Location of Funding Request: Capital Projects Fund – Account 34-160-7840 – \$150,000

Related Council Goal: Assure a financially-sound city government.

Related Council Objective: Deliver cost-efficient municipal services.

Council Direction: Council supported this request in the 2019 budget.

The city has many computers which are not on the latest version of Microsoft Office. The version on most city computers is Office 2010. IT Staff are receiving requests for newer software and current software upgrades which are not compatible with the version of Microsoft Office installed on most city computers. There are two options for moving forward. Both options would cost approx. \$150,000 in the first year. City staff intend to allow the incoming IT Director to make the final decision on which way to move forward.

Budget Highlights:

- The department will eliminate one FTE in 2019 for a savings of \$115,000 (01-160-6010). Additionally, the department anticipates nearly \$50,000 in cost savings related to hardware maintenance, software maintenance and learning & education expenses.
- The city will spend an additional \$23,070 on telecommunication services in 2019 (01-600-7470). The increase is related to the full-year costs of the transition from Comcast INet to Comcast Enterprise Network Services (ENS) which was budgeted in 2018 at a partial year cost due to the timing of implementation.
- The department will spend \$370,000 on capital acquisitions in 2018. This includes \$180,000 for computer and police mobile data terminal replacements and \$190,000 to replace servers and network equipment as well as expanding the city's storage area network (Capital Projects Fund).

CITY CLERK

6. Does Council support replacing the existing Municipal Court software?

Location of Funding Request: Capital Projects Fund – Account 34-173-7840 – \$150,000

Related Council Goal: Assure a financially-sound city government.

Related Council Objective: Provide service delivery with unwavering integrity and ethics.

Council Direction: Council supported this request in the 2019 budget.

The current municipal court software was purchased in 2003. The court has been trying to go paperless for the last two years. The current software has many issues that have made it impossible to move forward with a paperless court. The court software requires numerous patches which result in down time and higher maintenance expenses. The city clerk, court administrator, and four court clerks reviewed three different court softwares, which are all around the same price. The current software is old and has not been kept up to 2018 technological standards. New court software will increase efficiencies in the court along with allowing the court to continue going paperless.

Budget Highlights:

- The department is pursuing grant funding from the Department of Local Affairs for the public defender program. The public defender is anticipated to cost an additional \$30,000 in 2019 (01-173-7430) with grant funding to offset those costs in the amount of \$20,000 (01-173-5501).
- The department is increasing the judicial service contract line item by \$31,160 to reflect actual costs related to two additional court days for juvenile court (01-173-7433).

HUMAN RESOURCES

7. Does Council support a focused effort on creating a mission and values based organization?

Location of Funding Request: General Fund – Account 01-174-7430 – \$120,000

Related Council Goal: Foster community involvement, communication and trust.

Related Council Objective: Encourage continuous improvement in service delivery and evaluate potential alternatives. Support a work environment that encourages innovation and best management practices.

Council Direction: Council supported this request in the 2019 budget but added a budget proviso stipulating that the project should tie into the Envision Littleton (visioning) results and that council shall review the scope and deliverables of the project prior to spending these funds.

The City Manager in partnership with Human Resources is requesting to begin the process to become a mission/values based organization. Highly efficient/performing organizations that excel in customer service are mission and values based. Providing an overarching mission allows all facets of an organization to drive toward one goal, while the values are the means to reaching the goal. Becoming mission/values based will help streamline operations, customer service, break down silos, become more efficient and allow every employee to understand how they impact their community. It also provides a framework of holding contributors accountable to a level of service that is outlined by the mission and values. Lastly, it empowers all employees to act in service of the mission which directly impacts how they view their customers and citizens. The budget request is for 2019 and this will be the first year in a multi-year project. The cost will decline each year after implementation. The request will support the following: consultant identification, chartering at the executive level, employee engagement activities, communication, policy revision to support mission/values, branding and employee training. Delaying or eliminating the implementation of a mission and values based organization will deliver "more of the same". This includes: inefficiencies, silos between departments, poor customer service and disjointed organizational approach and lack of consistent feedback and direction to staff. Culture shift such as this takes years to come to full fruition. Delaying the start will result in a delayed outcome.

Budget Highlight:

- The department will implement two enhancements to existing software in 2019 to augment current efforts to track position control and employee learning/development plans. The combined effect of these two enhancements will be \$25,000 (01-174-7360).

POLICE

8. Does council support increasing the existing part-time Accreditation Administrator to a full-time employee (increase of 0.5 FTE)?

Location of Funding Request: General Fund – Account 01-201-6XXX – \$39,830

Related Council Goal: Provide a safe community to live, work and play. Foster community involvement, communication and trust.

Related Council Objective: Provide police protections that meet the needs of the community.

Council Direction: Council supported this request in the 2019 budget.

The Police Department is requesting funding to change the part-time Accreditation Administrator position to full-time (currently budgeted at 0.5 FTE). This person is responsible for maintaining all accreditation files required for CALEA accreditation. The Accreditation Administrator also coordinates necessary tasks related to accreditation including mock assessments, audits, and annual review procedures. This position is necessary for the department to more effectively and efficiently maintain national and state accreditation. The Police Department received its 5th reaccreditation in 2018. Following this reaccreditation the department has now entered the new CALEA 4-year cycle which includes a requirement the department undergo annual audits of 25% of random standards (LPD complies with 381 standards). The addition of an annual assessment is a significant change to the accreditation requirements for our department and will greatly increase the workload for the Accreditation Administrator. The request to increase this FTE to full-time was delayed from the 2018 budget due to funding concerns. Further delay will result in the inability to complete the necessary requirements to meet the standards of the annual assessment and will result in increased expenditures to utilize sworn personnel to complete the necessary work.

9. Does council support funding to replace the Police Records Management System (RMS)?

Location of Funding Request: Capital Projects Fund – Account 34-201-7842 – \$500,000

Related Council Goal: Provide a safe community to live, work and play. Foster community involvement, communication and trust.

Related Council Objective: Provide police protections that meet the needs of the community.

Council Direction: Council supported this request in the 2019 budget.

The Police Department is due to replace its 20+ year-old Records Management System (RMS) and has an opportunity to join a regional RMS system hosted by Arapahoe County. The regional RMS allows for LPD to share and access information more efficiently with participating agencies, including the Arapahoe County Sheriff's Office, and Englewood, Greenwood Village, Sheridan, Cherry Hills, and Glendale Police Departments. A regional RMS increases the LPD's ability to efficiently access other agency's records, thereby increasing efficiency and effectiveness in conducting criminal investigations within Littleton. The shared RMS also allows for greater consistency in reports being submitted to the 18th Judicial District for use in criminal prosecutions of crimes committed in Littleton. This project was originally scheduled in 2020 as a stand-alone system at a projected cost of \$700,000. The regional RMS has moved the timeline forward one year but saves approx. \$200,000 from the original price. This is due to the cost savings of shared components within a regional RMS which do not need to be individually purchased by LPD as they would in a stand-alone system.

Budget Highlights:

- Due to vacancies in 2018 and staffing projections for 2019, the department has increased the overtime budget for police dispatch in the amount of \$26,900 (01-201-6020).
- The department will continue to utilize E-911 Area Operating Funds (AOF) to provide for replacement of chairs, headsets, monitors, keyboards and speakers in 2019. The related expense and revenues are included in the Capital Projects Fund (\$117,190 – 34-201-7840).
- The department will continue scheduled replacement of tasers, SWAT tactical vests, speed measuring devices, and license plate readers at a cost of \$139,530 (Capital Projects Fund – 34-201-7840). The \$24,000 increase from the 2018 budget is related to the purchase of rifle-rated body armor for sworn personnel (16 sets per year).

FIRE

Budget Highlights:

- The fire services contract with South Metro Fire Rescue will begin in 2019. This contract is included in line item 01-220-7430. Other operating costs are anticipated as some software contracts will continue to be necessary and collections on EMT accounts will continue into 2019 and 2020. Those costs are the only anticipated remaining fire operational costs in 2019 and are all included in the fire department budget within the general fund.
- Existing fire leases for radio replacements (\$620,522) and the platform truck (\$1,072,397) will be paid off in 2019 (Capital Projects Fund). The fire partners will share in these expenses at \$1,149,300 resulting in a net cost to the city of \$543,619.

PUBLIC WORKS

10. Does council support continued funding of engineering services for development review through the hiring of 2.0 FTEs instead of using consultants?

Location of Funding Request: General Fund – Account 01-301-6XXX – \$184,240

Related Council Goals: Develop and maintain the public infrastructure.

Related Council Objectives: Deliver cost-efficient municipal service.

Council Direction: Council supported this request in the 2019 budget.

Public Works provides development review services within the Engineering division. In 2018 the city will pay \$400,000 in fees to two consulting firms for work to supplement existing staff for development review services; these fees equate to 1.6 FTEs based on time billed. This proposal would reduce the annual consultant fee budget for development services and add 2.0 FTEs to staff to improve the level of service and department capacity. The 2 positions will be added for an all-inclusive cost of \$184,240. The new budget for engineering development services would fall from \$400,000 in 2018 to \$85,000 in 2019. These two additional positions can also support multi-modal planning, traffic calming, and small project management. Under the current model the city will continue to have the greatest flexibility in supporting development review versus having an increased level of service at a reduce cost of services.

11. Does council support jointly hiring an Emergency Operations Manager that will be shared with Englewood?

Location of Funding Request: General Fund – Account 01-600-7430 – \$60,000

Related Council Goal: Develop and maintain the public infrastructure.

Related Council Objective: Provide and maintain public infrastructure that addresses the needs of residents, visitors and businesses.

Council Direction: Council supported this request in the 2019 budget.

Emergency response and operations are critical to support and lead the community in a disaster situation; these can include weather, civil unrest, health responses, and public safety events. The City of Littleton added an Emergency Operations Manager staff position in late 2016 within the Fire Department; this team member will transition to South Metro Fire in January 2019. The role of Emergency Operations Manager is training and preparedness of the organization for deployment during and after disaster and emergency events. This is critical for immediate response as well as long term recovery; without the necessary training the community is more vulnerable in an event. Training spans not just first responders but Public Works, Communications, and Finance for example. All communities are required to have a certain level of training and planning or they will be ineligible for FEMA recovery funds. The need for a full time position without the Fire Department is likely too much staffing; the City of Englewood has a similar issue. Staff proposes a joint Emergency Operations Manager that is shared and paid for 50/50 between the two cities. This request allows both cities to increase preparedness and justify the time value of the role based on need. The request represents 50% of the estimated cost of this position.

12. Does Council support Facilities Impact Fee funding for renovations to increase staffing capacity at Littleton Center?

Location of Funding Request: Facilities Impact Fees Fund – Account 24-171-7820 – \$1,600,000

Related Council Goal: Preserve and cultivate a quality community.

Related Council Objective: Encourage continuous improvement in service delivery and evaluate potential alternatives. Support a work environment that encourages innovation and best management practices.

Council Direction: Council supported this request in the 2019 budget.

The Littleton Center is 41 years old and has many systems and operational issues. This project updates several office areas to enhance customer service, improve work operations, upgrade safety and security, and allow for further improvements in the future. The operational environment in the Littleton Center is mediocre at best; there are failing HVAC and electrical systems and operations are impacted daily from a customer service standpoint. The building also lacks modern security features present in public buildings today. This project only addresses office areas and additional space needs. Future projects will address the council chamber update and utilization of the space in Fire Station 11 if it is abandoned during the Fire transition.

13. Does council support these non-recurring facilities-related capital projects in the amount of \$190,000?

Location of Funding Request: Capital Projects Fund – Account 34-177-7820 – \$65,000

Capital Projects Fund – Account 34-177-7820 – \$55,000

Capital Projects Fund – Account 34-177-7820 – \$28,500

Capital Projects Fund – Account 34-177-7820 – \$25,500

Capital Projects Fund – Account 34-177-7820 – \$16,000

Related Council Goals: Provide a safe community to live, work and play. Develop and maintain the public infrastructure.

Related Council Objectives: Provide and maintain public infrastructure that addresses the needs of residents, visitors, and businesses.

Council Direction: Council supported this request in the 2019 budget.

The city is pursuing these five capital projects:

- a. Courthouse Lights - \$65,000 – This project will replace inefficient and obsolete light fixtures at the court house.
- b. Belleview Campus Plan - \$55,000 – Five city departments utilize the Belleview campus in daily operations, most notably Public Works. The campus was purchased in 1991 and has no master site plan or capital plan for replacement or upgrades to existing facilities. The main public works building was constructed in 1948 and fails to meet modern operational standards. This project develops a site master plan, design, and capital needs to sufficiently support current and future city operations.
- c. LPD Lighting - \$28,500 – This project will replace inefficient and obsolete light fixtures throughout the police department section of the Littleton Center.
- d. Community Room Drywall - \$25,500 – This project includes installation of drywall and necessary electrical upgrades to the three brick walls of the community room.
- e. LPD/LC Parking Lot Lighting - \$16,000 – This project will replace existing inefficient and obsolete fixtures in the Police Department and East Littleton Center parking lots.

14. Does council support these non-recurring infrastructure-related capital projects in the amount of \$650,000?

Location of Funding Request: Capital Projects Fund – Account 34-302-7895 – \$400,000

Grant Fund – Account 16-302-5310 – (\$400,000) – offsetting grant revenue

Grant Fund – Account 16-302-7895 – \$400,000

Capital Projects Fund – Account 34-302-7897 – \$250,000

Related Council Goals: Provide a safe community to live, work and play. Develop and maintain the public infrastructure.

Related Council Objectives: Provide and maintain public infrastructure that addresses the needs of residents, visitors, and businesses.

Council Direction: Council supported this request in the 2019 budget.

The city is pursuing these two capital projects:

- a. Rio Grande Bridge Replacement – \$800,000 with \$400,000 offsetting grant revenue – The department annually replaces and repairs bridges around the city to reduce hazardous situations. The 2019 project is the Rio Grande Bridge over Slaughterhouse Gulch.
- b. Santa Fe PEL – \$250,000 – The city (along with several municipal partners and CDOT) is pursuing a Planning & Environmental Linkages study for the future of US 85 (Santa Fe). The anticipated total project of \$3 million will require local match from participating jurisdictions regardless of whether the project is federal or state funded.

15. Does council support investing \$500,000 from the Sewer Fund for professional services to utilize the asset data compiled in the CCTV project, a rate study rate for the Sewer Enterprise, and development of 5 and 10 year capital and maintenance plans?

Location of Funding Request: Sewer Utility Enterprise Fund – Account 41-311-7430 – \$500,000

Related Council Goals: Provide a safe community to live, work and play. Develop and maintain the public infrastructure.

Related Council Objectives: Provide and maintain public infrastructure that addresses the needs of residents, visitors, and businesses.

Council Direction: Council supported this request in the 2019 budget.

Approval of this policy question will allow staff to develop multi-year maintenance and capital plans for the sewer utility based on the condition survey completed in 2018 via CCTV. The analysis work once completed will be the basis for a full rate study for the Sewer Enterprise which will start in 2019 and anticipate being completed in January 2020.

Budget Highlights:

- The \$109,750 increase in salaries for the transportation engineering division is related to the two-year termed position granted by Council on August 7, 2018. Therefore this position is not a policy question (01-304-6010).
- In 2019, the department will use a new software to implement a facilities capital planning process. The increased cost of \$25,000 is included at 01-177-7360.
- In 2017, Xcel Energy provided the City with a list of street light poles which need to be replaced. The list included 149 poles which need to be replaced at an estimated cost of \$3,065 per pole (a total cost of \$456,685). The 2018 Budget included the replacement of half those poles with the remainder to be replaced in 2019 (01-600-7530).
- The department will continue with these projects funded through the Capital Projects Fund:
 - ADA Improvements – \$150,000
 - Littleton Center Courtyard Window Replacement/Reseal – \$40,000
 - Pavement Management Projects – \$2,214,434
 - Traffic Calming Measures – \$25,000
- The department will continue annual replacement of vehicles and equipment at a significantly reduced level of \$800,000 (Capital Projects Fund).
- The department recommends a 3.0% rate increase in 2019 for the Sewer Utility Fund. The revenues collected within the sewer utility are used to pay for operational and capital needs to manage sewer infrastructure. Anticipated projects for 2019 include addressing repair and maintenance concerns from the CCTV inspection and extending the sewer main to allow sewer connections for six properties adjacent to Caley Avenue which are currently operating on septic systems. Property owners are anticipated to participate financially in the extension of the sanitary sewer along Caley Avenue.
- The 2019 South Platte Water Renewal Partners (formerly the Littleton/Englewood Wastewater Treatment Plant) proposed budget reflects a decrease to the City of Littleton's share of operating costs in the amount of \$274,280 (a 4% decrease from 2018). The total budget for the City of Littleton's share of operations in 2019 is \$7,163,570. The 2019 South Platte Water Renewal Partners proposed capital projects reflect a decrease of \$1,225,000 from the 2018 budget (this includes the 50% funded by the City of Englewood). The Biogas Utilization Project will result in some capital rollover costs from 2018 into 2019. The city's 50% share of the total proposed capital projects excluding the carryover for the Biogas project is \$3,600,050 (operations and capital are combined in line item 41-311-7417).
- The department is recommending a 3.3% annual rate increases for the Storm Drainage Fund. The rate increase of \$1.09 for single-family (and a corresponding percentage increase for other rate classes) in 2019 will result in \$37,330 additional revenue. The increase will be part of the 2019 fee ordinance to be approved by Council later in the budget process. The revenues collected within the storm drainage utility are used to pay for operational and capital needs for storm water infrastructure.
- Each year the City replaces and repairs storm drainage infrastructure (curbs, gutters, pipes and culverts) which are failing or in poor condition. Storm drainage projects for 2019 include: Little's Creek Gallup/Peakview intersection, Ridge Road storm sewer, Skunk Hollow Pond (with an offsetting grant for \$60,000), Slaughterhouse Gulch/Powers Park and Huron St. pipe rehabilitation, Trailmark underdrains, Windermere St/canal siphon removal with new outfall, and some smaller projects as well.

COMMUNITY DEVELOPMENT

16. Does council support pursuing an update to Littleton's Comprehensive Plan?

Location of Funding Request: General Fund – Account 01-320-7430 – \$400,000

Related Council Goal: Preserve and cultivate a quality community. Provide a safe community to live, work and play. Pursue a balanced and sustainable local economy. Support environmental sustainability. Foster community involvement, communication and trust.

Related Council Objective: Provide support to cultivate the quality of neighborhoods.

Related Council Action Item: Continue an update of the city's development, land use, and zoning codes to ensure ability to implement community goals.

Council Direction: Council supported this request in the 2019 budget but added a budget proviso stipulating that council shall review the scope and deliverables (including an economic analysis) of the project prior to spending the funds.

Building on the Envision Littleton Vision process outcomes and framework to prepare an updated Comprehensive Plan for guiding the long-range development and redevelopment of the city. A Transportation Master Plan will also be developed in close coordination with the relevant aspects of the Comprehensive Plan process. Lastly, the comprehensive plan will assist the city in completing needed updates to its development regulations and standards to align with the guidance and direction set by the vision and comprehensive plan. Parts of the city's comprehensive plan have not been updated since the 1980's. Updating this plan will enable the city, citizens and businesses to plan and prepare for the future.

17. Does council support allowing the Historic Grant to carry over any unspent funds into the next year for maximum funding of \$150,000 in any given year?

Location of Funding Request: General Fund – Account 01-320-7461 – No increase from 2018 budget

Related Council Goal: Preserve and cultivate a quality community.

Related Council Objective: Provide support to cultivate the quality of neighborhoods. Seek a balanced blend of businesses to enhance the economic, retail and cultural environment.

Council Direction: Council supported this request in the 2019 budget.

The Historical Preservation Board (HPB) is requesting that the Historic Grant program be allowed to carry over any unused funds in one calendar year to the next year, to provide additional resources to encourage larger grant requests for rehabilitation of the city's Main Street historic structures. HPB manages the city's Historic Grant program and annually requests funding from city council. Any unused funds are not carried over for use in the subsequent year. The benefit to carrying over any unused funds, for up to two years at an amount not to exceed \$150,000 will enable HPB to offer additional funding resources for the city's historic properties along Main Street. Having this opportunity also may encourage additional historic buildings on Main Street to opt in to the Historic Main Street District. If this request is delayed or eliminated, the Historic Grant program will continue to work with annual funds allocated but will not be able to offer flexibility or the opportunity for owners of historic buildings on Main Street to seek larger grants for rehabilitation projects. Such projects would enhance the city's Main Street character.

18. Does council support an additional 1.0 FTE for a Code Enforcement Specialist?

Location of Funding Request: General Fund – Account 01-321-6XXX – \$76,030

Related Council Goal: Preserve and cultivate a quality community. Provide a safe community to live, work and play.

Related Council Objective: Provide building standards and assist the community with code enforcement and building compliance. Provide support to cultivate the quality of neighborhoods. Encourage reinvestment in housing stock.

Council Direction: Council supported this request in the 2019 budget.

This request would allow the department to hire a full time employee for the code enforcement team to ensure an adequate level of service is provided to the Littleton community. Due to the highest volume of development review the city has been experiencing over the past 3 years, three years ago the Engineer that had been assigned to the Littleton Permit Center was needed in public works for development review and community development reorganized to provide adequate coverage to the Permit Center staffing. At that time, a vacant code enforcement specialist position was reorganized into a permit technician. In the two years since and due to the high increase in code enforcement cases and needs in Littleton, community development hired a temporary code enforcement specialist in 2017. Code enforcement has seen approximately a 20 percent increase in cases since 2015, and the complexity of these cases also has increased and staff is involved with more technical code violations related to marijuana cultivation, homeless camps, illicit discharge and abatement of dangerous buildings. If this request were to be delayed or eliminated, the city would continue to use temporary workforce to assist code enforcement, which hinders staff's ability to have technically skilled employees to assist with conducting enforcement activities in a timely manner.

19. Does council support funding the Corridor Place-Making Study?

Location of Funding Request: General Fund – Account 01-320-7430 – \$75,000

Related Council Goal: Preserve and cultivate a quality community. Provide a safe community to live, work and play.

Related Council Objective: Provide support to cultivate the quality of neighborhoods.

Council Direction: Council supported this request in the 2019 budget pending further information provided at an Oct. 9, 2018 study session and with proviso that council will approve scope and deliverables prior to spending these funds.

This request would allow funding for corridor master planning for various locations in the city in coordination with the Comprehensive Plan. This would be used to enhance the comprehensive plan process, and could include areas that the comprehensive plan process identifies as key areas in Littleton, which would allow for community engagement to further create more detailed concepts of these key areas, such as along the river corridor. Detailed concepts could include concept plan diagrams with proposed street layouts, public space networks and 3D massing for buildings, for example.) A Place Making Planning Effort presentation was made to city council on October 9, 2018 related to this policy question.

Budget Highlight:

- The department's development services division continues to utilize increasing amounts of overtime due to the high volume of construction within the city. Increases to overtime are budgeted in 01-321-6020 in the amount of \$32,000.

LIBRARY & MUSEUM SERVICES

20. Does council support using Conservation Trust Funds for capital improvements to existing resources at the Library and Museum?

Location of Funding Request: Conservation Trust Fund – Account 14-400-7820 – \$297,000

Related Council Goal: Preserve and cultivate a quality community. Pursue a balanced and sustainable local economy. Foster community involvement, communication and trust.

Related Council Objective: Provide support to cultivate the quality of neighborhoods. Support long-term, cost-effective sustainable energy efficiencies for city operations. Foster citizens' engagement and involvement in their neighborhoods and the community.

Council Direction: Council supported this request in the 2019 budget.

The department in cooperation with Public Works is pursuing two projects funded through Conservation Trust Fund:

- Library Boiler Replacement - \$275,000 – Replace the aging boiler comfort heat system. The existing system is approaching 40 years old and has surpassed its expected useful life. Replacement will ensure reliable comfort heating for decades to come, eliminate expensive and time consuming maintenance, and create savings through energy efficiency as identified by the energy audit performed in partnership with Xcel. This project was budgeted and approved in 2018 at a cost of \$150,000 but estimates during 2018 were much higher than the budgeted amount. The \$150,000 in the 2018 Budget will be allowed to lapse at the end of the year and the \$275,000 will take its place in the 2019 Budget if approved.
- Museum Condensation Return Tank - \$22,000 – The condensation return tank on the steam boiler is at end-of-life and must be replaced before it fails. Replacement will include pumps, valves, and other fixtures related to the system. The tank was installed as original equipment in 2003 as part of the new museum construction; projected life span is 15 years.

21. Does Council support funding of \$110,000 from Library Impact Fees for membership in the Marmot Library Network?

Location of Funding Request: Library Impact Fees Fund – Account 23-171-7840 – \$110,000

Related Council Goal: Preserve and cultivate a quality community.

Related Council Objective: Encourage continuous improvement in service delivery and evaluate potential alternatives. Support a work environment that encourages innovation and best management practices.

Council Direction: Council supported this request in the 2019 budget.

Staff recommends membership in the Marmot Library Network, a consortium of 27 Colorado institutions comprising 99 public, academic, and school libraries, in order to expand and improve the collection, and enhance service delivery to the public. The consortial relationship will provide access for Bemis patrons to a significantly expanded catalog of collection materials (including 4 million physical items; 200,000 e-resources; 30 million items available through Prospector) at an annual savings of approximately 12%. Project costs will include a change of integrated library systems (from Sirsi-Dynix to Marmot's ILS), migration and integration of all Bemis data to Marmot system, and upgrade of loss-prevention gates and self-check stations.

Budget Highlight:

- The department will consolidate the Youth & Senior Services division of the Library into other divisions allowing greater collaboration between the adult services already offered at the Library and the Aging Well Resources Center. This is an accounting change only and does not result in additional expenses or staffing levels.

OPEN SPACE

22. Does Council wish to address several projects to improve parks and recreation facilities in cooperation with South Suburban Parks and Recreation District and Arapahoe County Open Space?

Location of Funding Request: Open Space Fund – Account 19-411-7835 – five projects with a City contribution of \$596,000 (\$1,740,000 expenditures with \$1,144,000 in anticipated grant funding)

Related Council Goal: Preserve and cultivate a quality community.

Related Council Objective: Improve park and recreational opportunities in the northeast neighborhood.

Council Direction: Council supported funding for Harlow Park, Reynolds Landing Phase II and Jackass Gulch Phase II in the 2019 budget. Writer's Vista and Hamlet Park are deferred until results of the Singleton report in 2019.

The city partners with local municipalities and special districts to expand and enhance the recreational amenities available to the community. In partnership with South Suburban Park and Recreation (SSPR) and Arapahoe County Open Space, staff is proposing these projects for 2019.

- Harlow Park – \$750,000 – The design for this project will be complete in 2018 with expected construction costs of \$1,000,000 in 2019. The budgeted expenses include the Arapahoe County Open Space grant of \$500,000. The remaining project costs will be shared equally by SSPR and the City of Littleton.
- Writer's Vista Park – \$592,500 – The design for this project will be complete in 2018 with expected construction costs of \$685,000 in 2019. The budgeted expenses include the Arapahoe County Open Space grant of \$500,000. The remaining project costs will be shared equally by SSPR and the City of Littleton.
- Hamlet Park Playground, Shelter, Basketball Court and Trail Replacement – \$237,500 – The design for this project will be complete in 2018 with expected construction costs of \$475,000 in 2019. The project costs will be shared equally by SSPR and the City of Littleton.
- Reynolds Landing Phase II – \$100,000 – This request is for design costs of river work at Reynolds Landing including restoration of unsafe drop structures. The budgeted expenses include an Arapahoe County Open Space grant of \$90,000. Construction is anticipated to begin in 2020 with a total cost of \$8 million. The City has already located funding partners including: Urban Drainage and Flood Control District, Arapahoe County Open Space, South Suburban and the South Platte Working Group.
- Jackass Gulch Phase II – \$60,000 – This request is for design costs of Phase II for the Jackass Gulch area. In 2017-18, the City completed stabilization efforts on Jackass Gulch through the Jamison Way reach. Further stabilization efforts upstream of this area are needed to resolve the severe erosion issues which are sending significant sediment downstream to the South Platte River. The budgeted expenses include the anticipated Arapahoe County Open Space grant of \$54,000.

23. Does council support funding capital improvements at South Platte Park?

Location of Funding Request: Open Space Fund – Account 19-411-7835 – \$33,940

Related Council Goal: Preserve and cultivate a quality community.

Related Council Objective: Enhance the quality of city parks, trails, and open space.

Council Direction: Council supported this request in the 2019 budget.

The City of Littleton and SSPR management team have evaluated the capital needs at South Platte Park and the result is a request for two capital improvements in 2019. The first project requires funding \$20,000 for the planning and design for a future remodel of the public restrooms at the Nature Center which get high volume of use. The second project requires funding of \$47,870 to install a fire monitoring system in the Carson Nature Center to provide quicker response in the event of a disaster. Under the management agreement, the city pays 50% of capital costs for South Platte Park and the Carson Nature Center and 35% of capital costs for visitor services with SSPR paying the remainder. The city's share is reflected in the budget request of \$33,940.

Budget Highlights:

- The 2019 Budget includes two large projects which are pass-through of Arapahoe County Open Space grant funding: \$400,000 for Hudson Gardens and \$300,000 for Bowles Grove Ball Field Renovation. The City's share of each of these projects was appropriated in previous budget cycles. These projects have a net zero impact to the fund balance.
- The city maintains an IGA with SSPR to manage South Platte Park. The IGA also specifies that the city provide funding for 50% of South Platte Park expenses and 35% of South Platte Park visitor services. The 2019 funding request for contracted services is \$368,900 funded from the General (01-303-7433 for \$60,610), Conservation Trust (14-400-7461 for \$50,000) and Open Space Funds (19-411-7461 for \$165,290 and 19-412-7461 for \$93,000).

2019 Budget Overview All Funds

2017 Actual, 2018 Adopted Budget, 2018 Year-End Estimate and 2019 Adopted Budget

| | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget | 2018 Estimated to 2019 Adopted % Change |
|--|-------------------|---------------------------|------------------------------|---------------------------|---|
| General Fund | | | | | |
| Beginning Fund Balance | \$9,150,373 | \$10,194,484 | \$13,058,890 | \$14,543,223 | 11% |
| Revenues | 65,244,210 | 64,879,694 | 64,705,893 | 48,418,570 | -25% |
| Total Sources | 74,394,583 | 75,074,178 | 77,764,783 | 62,961,793 | -19% |
| Expenditures | 61,335,693 | 63,946,612 | 63,221,560 | 51,495,650 | -19% |
| Ending Fund Balance | 13,058,890 | 11,127,566 | 14,543,223 | 11,466,143 | -21% |
| Total Uses | 74,394,583 | 75,074,178 | 77,764,783 | 62,961,793 | -19% |
| Capital Projects Fund | | | | | |
| Beginning Fund Balance | 15,803,853 | 13,048,593 | 14,098,782 | 9,520,325 | -32% |
| Revenues | 7,489,674 | 3,684,700 | 4,092,030 | 4,577,990 | 12% |
| Total Sources | 23,293,527 | 16,733,293 | 18,190,812 | 14,098,315 | -23% |
| Expenditures | 9,194,745 | 7,814,484 | 8,670,487 | 8,716,983 | 1% |
| Ending Fund Balance | 14,098,782 | 8,918,809 | 9,520,325 | 5,381,332 | -43% |
| Total Uses | 23,293,527 | 16,733,293 | 18,190,812 | 14,098,315 | -23% |
| Conservation Trust Fund | | | | | |
| Beginning Fund Balance | 457,902 | 196,632 | 239,811 | 215,461 | -10% |
| Revenues | 225,727 | 224,000 | 245,000 | 252,000 | 3% |
| Total Sources | 683,629 | 420,632 | 484,811 | 467,461 | -4% |
| Expenditures | 443,818 | 395,350 | 269,350 | 447,000 | 66% |
| Ending Fund Balance | 239,811 | 25,282 | 215,461 | 20,461 | -91% |
| Total Uses | 683,629 | 420,632 | 484,811 | 467,461 | -4% |
| Consolidated Special Revenue Fund | | | | | |
| Beginning Fund Balance | 387,630 | 363,320 | 418,914 | 132,404 | -68% |
| Revenues | 176,376 | 635,730 | 129,600 | 125,430 | -3% |
| Total Sources | 564,006 | 999,050 | 548,514 | 257,834 | -53% |
| Expenditures | 145,092 | 743,350 | 416,110 | 209,390 | -50% |
| Ending Fund Balance | 418,914 | 255,700 | 132,404 | 48,444 | -63% |
| Total Uses | 564,006 | 999,050 | 548,514 | 257,834 | -53% |
| Grants Fund | | | | | |
| Beginning Fund Balance | - | - | - | - | N/A |
| Revenues | 963,626 | 460,500 | 365,000 | 619,750 | 70% |
| Total Sources | 963,626 | 460,500 | 365,000 | 619,750 | 70% |
| Expenditures | 963,626 | 460,500 | 365,000 | 619,750 | 70% |
| Ending Fund Balance | - | - | - | - | N/A |
| Total Uses | 963,626 | 460,500 | 365,000 | 619,750 | 70% |

2017 Actual, 2018 Adopted Budget, 2018 Year-End Estimate and 2019 Adopted Budget

| | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget | 2018 Estimated to 2019 Adopted % Change |
|--|-------------------|---------------------------|------------------------------|---------------------------|---|
| Open Space Fund | | | | | |
| Beginning Fund Balance | 1,686,821 | 1,999,540 | 2,343,181 | 1,968,880 | -16% |
| Revenues | 1,505,157 | 1,584,200 | 1,558,360 | 2,674,500 | 72% |
| Total Sources | 3,191,978 | 3,583,740 | 3,901,541 | 4,643,380 | 19% |
| Expenditures | 848,797 | 1,443,940 | 1,932,661 | 1,946,940 | 1% |
| Ending Fund Balance | 2,343,181 | 2,139,800 | 1,968,880 | 2,696,440 | 37% |
| Total Uses | 3,191,978 | 3,583,740 | 3,901,541 | 4,643,380 | 19% |
| Impact Fee Funds | | | | | |
| Beginning Fund Balance | 1,912,732 | 2,905,492 | 3,020,202 | 3,364,558 | 11% |
| Revenues | 1,109,945 | 1,274,390 | 702,156 | 731,700 | 4% |
| Total Sources | 3,022,677 | 4,179,882 | 3,722,358 | 4,096,258 | 10% |
| Expenditures | 2,475 | 1,680 | 357,800 | 1,710,000 | 378% |
| Ending Fund Balance | 3,020,202 | 4,178,202 | 3,364,558 | 2,386,258 | -29% |
| Total Uses | 3,022,677 | 4,179,882 | 3,722,358 | 4,096,258 | 10% |
| South Metro Communication Center Fund | | | | | |
| Beginning Cash Balance | 256,150 | 256,150 | 292,053 | - | -100% |
| Revenues | 1,566,530 | 1,321,480 | - | - | N/A |
| Total Sources | 1,822,680 | 1,577,630 | 292,053 | - | -100% |
| Expenditures | 1,433,543 | 1,321,480 | 292,053 | - | -100% |
| Adjustment to GAAP Basis | 97,084 | - | - | - | N/A |
| Ending Cash Balance | 292,053 | 256,150 | - | - | N/A |
| Total Uses | 1,822,680 | 1,577,630 | 292,053 | - | -100% |
| Geneva Village Fund | | | | | |
| Beginning Cash Balance | 134,826 | 101,797 | 71,702 | 64,102 | -11% |
| Revenues | 122,466 | 129,300 | 128,000 | 128,000 | 0% |
| Total Sources | 257,292 | 231,097 | 199,702 | 192,102 | -4% |
| Expenditures | 172,977 | 135,600 | 135,600 | 134,600 | -1% |
| Adjustment to GAAP Basis | 12,613 | - | - | - | N/A |
| Ending Cash Balance | 71,702 | 95,497 | 64,102 | 57,502 | -10% |
| Total Uses | 257,292 | 231,097 | 199,702 | 192,102 | -4% |
| Sewer Utility Enterprise Fund | | | | | |
| Beginning Cash Balance | 23,872,773 | 21,950,373 | 25,983,281 | 22,340,501 | -14% |
| Revenues | 19,344,758 | 15,873,160 | 15,836,070 | 16,146,850 | 2% |
| Total Sources | 43,217,531 | 37,823,533 | 41,819,351 | 38,487,351 | -8% |
| Expenditures | 12,591,712 | 17,012,560 | 19,478,850 | 17,891,500 | -8% |
| Adjustment to GAAP Basis | 4,642,538 | - | - | - | N/A |
| Ending Cash Balance | 25,983,281 | 20,810,973 | 22,340,501 | 20,595,851 | -8% |
| Total Uses | 43,217,531 | 37,823,533 | 41,819,351 | 38,487,351 | -8% |
| Storm Drainage Enterprise Fund | | | | | |
| Beginning Cash Balance | 522,696 | 361,636 | 444,907 | 326,277 | -27% |
| Revenues | 796,291 | 816,140 | 816,640 | 1,162,860 | 42% |
| Total Sources | 1,318,987 | 1,177,776 | 1,261,547 | 1,489,137 | 18% |
| Expenditures | 907,996 | 910,520 | 935,270 | 1,286,260 | 38% |
| Adjustment to GAAP Basis | (33,916) | - | - | - | N/A |
| Ending Cash Balance | 444,907 | 267,256 | 326,277 | 202,877 | -38% |
| Total Uses | 1,318,987 | 1,177,776 | 1,261,547 | 1,489,137 | 18% |

2017 Actual, 2018 Adopted Budget, 2018 Year-End Estimate and 2019 Adopted Budget

| | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget | 2018 Estimated to 2019 Adopted % Change |
|--------------------------------------|----------------------|---------------------------|------------------------------|---------------------------|---|
| EMT Enterprise Fund | | | | | |
| Beginning Cash Balance | 465,083 | 588,753 | - | - | N/A |
| Revenues | 4,371,462 | 4,610,000 | 4,178,650 | - | -100% |
| Total Sources | 4,836,545 | 5,198,753 | 4,178,650 | - | -100% |
| Expenditures | 4,390,334 | 4,521,890 | 4,614,340 | - | -100% |
| Adjustment to GAAP Basis | 446,211 | - | (435,690) | - | -100% |
| Ending Cash Balance | - | 676,863 | - | - | N/A |
| Total Uses | 4,836,545 | 5,198,753 | 4,178,650 | - | -100% |
| Employee Insurance Fund | | | | | |
| Beginning Fund Balance | 3,234,787 | 3,341,752 | 3,664,359 | 3,435,319 | -6% |
| Revenues | 9,217,820 | 8,915,493 | 8,852,830 | 5,262,280 | -41% |
| Total Sources | 12,452,607 | 12,257,245 | 12,517,189 | 8,697,599 | -31% |
| Expenditures | 8,788,248 | 8,934,667 | 9,081,870 | 5,673,790 | -38% |
| Ending Fund Balance | 3,664,359 | 3,322,578 | 3,435,319 | 3,023,809 | -12% |
| Total Uses | 12,452,607 | 12,257,245 | 12,517,189 | 8,697,599 | -31% |
| Property & Liability Fund | | | | | |
| Beginning Fund Balance | 329,788 | 410,997 | 417,478 | 282,728 | -32% |
| Revenues | 1,179,214 | 991,400 | 1,075,390 | 840,310 | -22% |
| Total Sources | 1,509,002 | 1,402,397 | 1,492,868 | 1,123,038 | -25% |
| Expenditures | 1,091,524 | 1,052,000 | 1,210,140 | 870,650 | -28% |
| Ending Fund Balance | 417,478 | 350,397 | 282,728 | 252,388 | -11% |
| Total Uses | 1,509,002 | 1,402,397 | 1,492,868 | 1,123,038 | -25% |
| Total | | | | | |
| Beginning Fund/Cash Balance | 58,215,415 | 55,719,520 | 64,053,562 | 56,193,780 | -12% |
| Revenues | 113,313,256 | 105,400,187 | 102,685,619 | 80,940,240 | -21% |
| Total Sources | \$171,528,671 | \$161,119,707 | \$166,739,181 | \$137,134,020 | -18% |
| Expenditures | 102,310,580 | 108,694,633 | 110,981,091 | 91,002,513 | -18% |
| Adjustment to GAAP Basis | 5,164,530 | - | (435,690) | - | -100% |
| Ending Fund/Cash Balance | 64,053,561 | 52,425,073 | 56,193,780 | 46,131,507 | -18% |
| Total Uses | \$171,528,672 | \$161,119,707 | \$166,739,181 | \$137,134,020 | -18% |

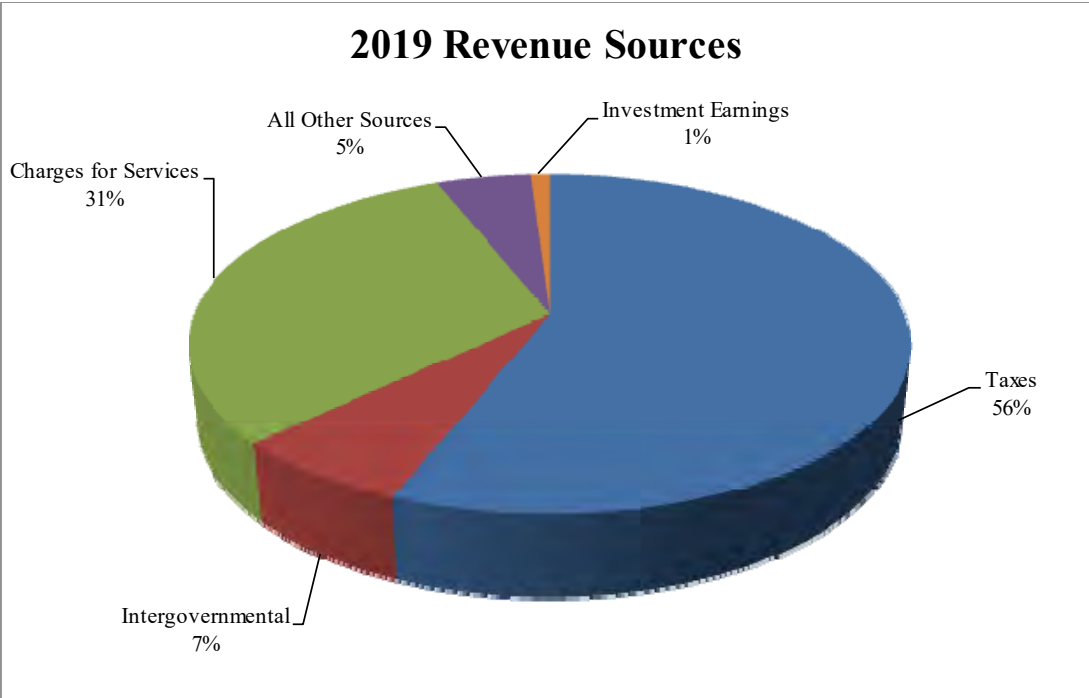
Explanations of Changes in Fund/Cash Balances in 2019

The table below lists the fund balances and difference from the previous year. Any funds with a change in balance of more than 10% and/or greater than \$10,000 include an explanation for the change.

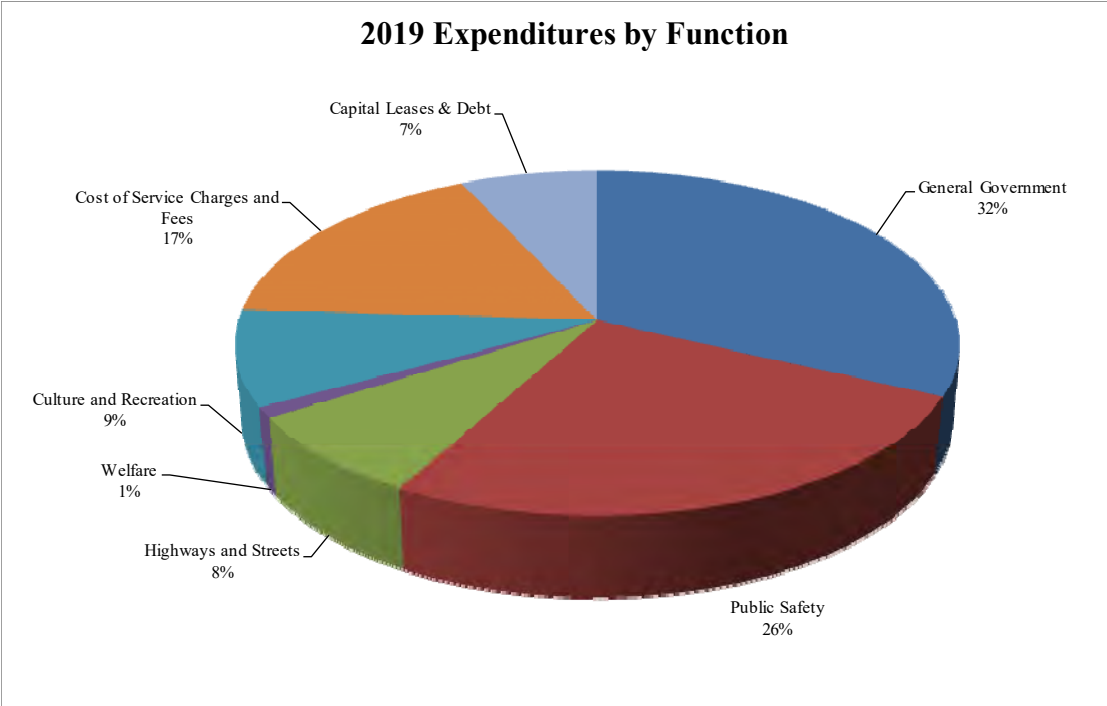
| Fund | 2018 Year-End Estimate | 2019 Adopted Budget | Difference | | % of Total Change |
|---|------------------------------|---------------------------|------------------------|---------------|-------------------------|
| General Fund Dissolution of the fire partner contracts in 2018 resulted in City contract with South Metro Fire Rescue to provide fire services. Contract costs will exceed current net fire revenues/expenditures by \$3 million. | \$ 14,543,223 | \$ 11,466,143 | \$ (3,077,080) | -21.2% | 30.6% |
| Capital Projects Fund Ending fund balance decreases due to decreasing revenues and no anticipated transfer of excess fund balance from the general fund in 2018-2019. Fire-related leases of \$1.7 million must be paid in full during 2019 as a result of the fire separation. | 9,520,325 | 5,381,332 | (4,138,993) | -43.5% | 41.1% |
| Conservation Trust Fund The city has budgeted to spend \$447,000 in 2019 for items related to park maintenance and capital improvements and purchases. Annual revenues are estimated at \$250,000 which will result in a decrease to fund balance of \$195,000. | 215,461 | 20,461 | (195,000) | -90.5% | 1.9% |
| Consolidated Special Revenue Fund Strategic drawdown of accumulated balances in Defensive Driving, Mindell Stein, Fine Arts Committee and Sterne-Elder in 2019. | 132,404 | 48,444 | (83,960) | -63.4% | 0.8% |
| Open Space Fund Ending fund balance increases due deferral of projects in anticipation of updating strategic plans in 2019. | 1,968,880 | 2,696,440 | 727,560 | 37.0% | -7.2% |
| Impact Fees Fund Strategic drawdown of accumulated balances to fund a \$1.6 million capital facility improvement. | 3,364,558 | 2,386,258 | (978,300) | -29.1% | 9.7% |
| Sewer Utility Fund The \$8 million Biogas Utilization Project will be completed in 2019. The City is cash-funding its 50% share of the project. | 22,340,501 | 20,595,851 | (1,744,650) | -7.8% | 17.3% |
| Storm Drainage Enterprise Expenditures will exceed revenues in 2019 in an effort to rebuild infrastructure in risk of failing. | 326,277 | 202,877 | (123,400) | -37.8% | 1.2% |
| Employee Insurance Fund Fire separation results in reduction of workforce by 195 FTEs. Results in decreased claims which in turn reduces the necessary reserve. City is self-funded and will strategically draw down reserves in 2019. | 3,435,319 | 3,023,809 | (411,510) | -12.0% | 4.1% |
| Property & Liability Fund Fire separation results in reduction of workforce and owned assets. This results in decreased claims which in turn reduces the necessary reserve. City is self-funded and will strategically draw down reserves in 2019. | 282,728 | 252,388 | (30,340) | -10.7% | 0.3% |
| Other Funds (<10% Change) | | | | | |
| Grant Fund | - | - | - | 0.0% | 0.0% |
| Emergency Medical Transport Fund | - | - | - | 0.0% | 0.0% |
| South Metro Comm Center Fund | - | - | - | 0.0% | 0.0% |
| Geneva Village Fund | 64,102 | 57,502 | (6,600) | -10.3% | 0.1% |
| Total All Fund Balances | \$ 56,193,780 | \$ 46,131,507 | \$ (10,062,273) | -17.9% | 100.0% |

Comparison of Revenues and Expenditures

Projected 2019 revenue for all funds totals \$80,940,240. The top three sources of revenues are Taxes (\$45,503,190 or 56%), Charges for Services (\$25,048,350 or 31%) and Intergovernmental (\$5,724,860 or 7%). The remaining 6% of revenues are from interest earnings and other sources.



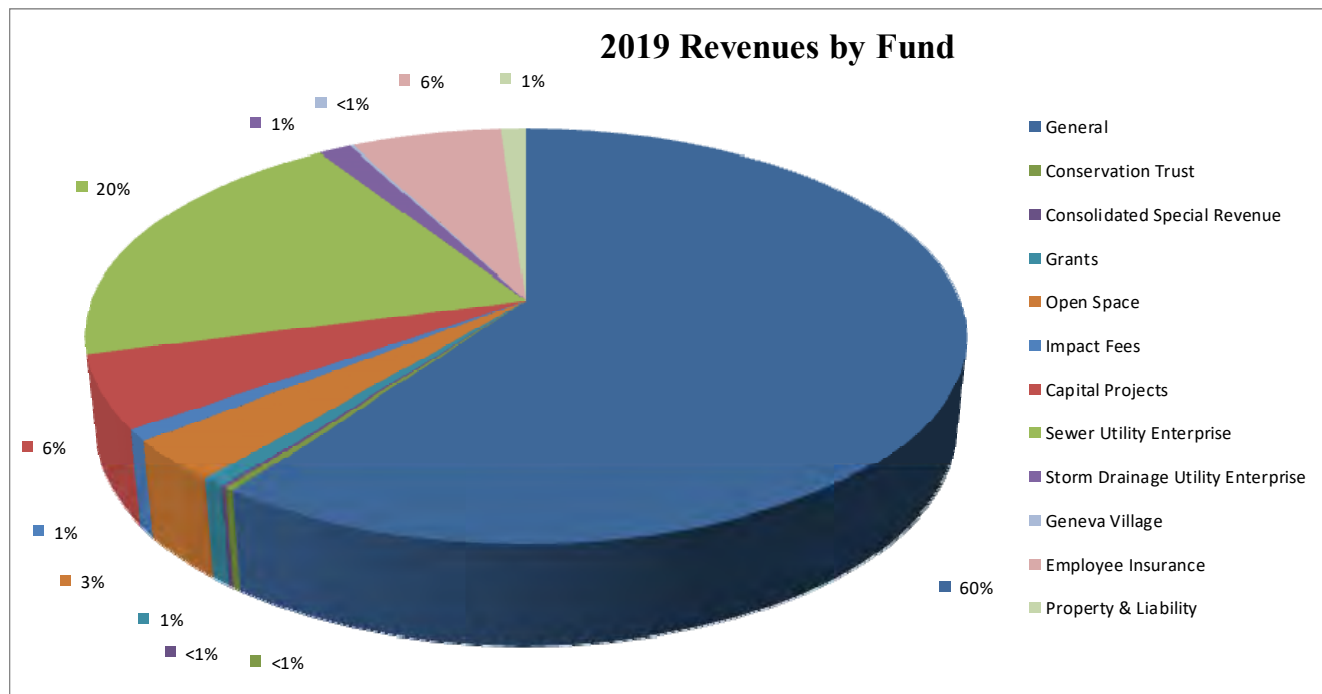
Projected 2019 expenditure for all funds totals \$91,002,513. General Government expenditures make up the greatest portion at 32%. Public Safety is 26% of the total, Cost of Service is 17%, Culture and Recreation is 9% and Highways and Streets is 8%. The remaining 8% of expenditures covers Capital Leases & Debt and Welfare.



Comparison of Revenues and Expenditures

Projected 2019 revenue for all funds totals \$80,940,240. General Fund revenues make up the greatest portion at 60%. Sewer Utility Enterprise revenue is 20% of the total, Employee Insurance Fund is 6%, Capital Projects Fund is 6%, and Open Space Fund is 3%. The remaining seven funds make up the difference of 5%.

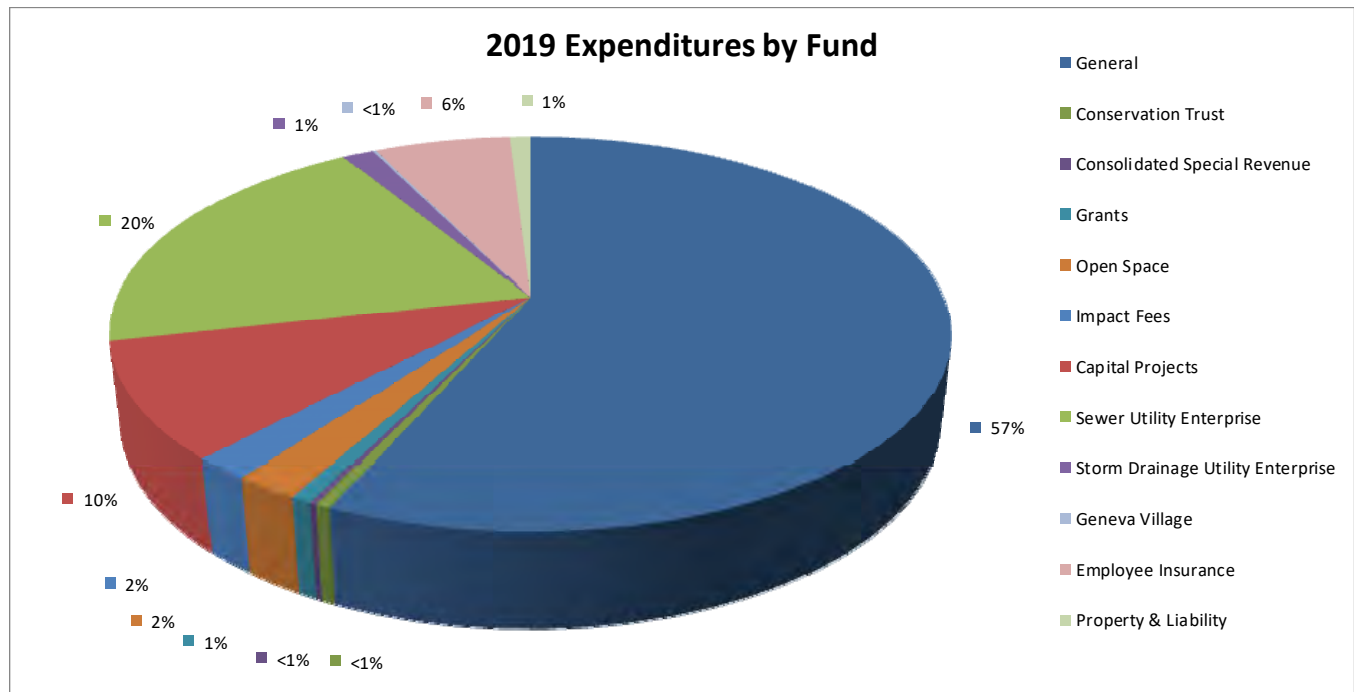
| Comparison of Revenues | | | | | | |
|-----------------------------------|-----------------------|-----------------------|-----------------------|---------------------------|------------------------------|---------------------------|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| General | \$ 56,918,319 | \$ 57,841,718 | \$ 65,244,210 | \$ 64,879,694 | \$ 64,705,893 | \$ 48,418,570 |
| Public Facilities | 6,100 | 4,167 | - | - | - | - |
| Conservation Trust | 220,556 | 253,791 | 225,727 | 224,000 | 245,000 | 252,000 |
| Consolidated Special Revenue | 525,102 | 246,930 | 176,376 | 635,730 | 129,600 | 125,430 |
| Grants | 601,735 | 669,375 | 963,626 | 460,500 | 365,000 | 619,750 |
| Open Space | 1,167,733 | 1,868,452 | 1,505,157 | 1,584,200 | 1,558,360 | 2,674,500 |
| Impact Fees | 857,865 | 3,136,178 | 1,109,945 | 1,274,390 | 702,156 | 731,700 |
| Capital Projects | 9,082,801 | 9,033,913 | 7,489,674 | 3,684,700 | 4,092,030 | 4,577,990 |
| Sewer Utility Enterprise | 15,533,014 | 18,301,289 | 19,344,758 | 15,873,160 | 15,836,070 | 16,146,850 |
| Storm Drainage Utility Enterprise | 729,227 | 776,577 | 796,291 | 816,140 | 816,640 | 1,162,860 |
| EMT Enterprise | 5,237,415 | 4,591,670 | 4,371,462 | 4,610,000 | 4,178,650 | - |
| South Metro Comm Center | 1,222,155 | 1,223,946 | 1,566,530 | 1,321,480 | - | - |
| Geneva Village | 128,012 | 201,679 | 122,466 | 129,300 | 128,000 | 128,000 |
| Employee Insurance | 8,820,808 | 9,149,117 | 9,217,820 | 8,915,493 | 8,852,830 | 5,262,280 |
| Property & Liability | 735,528 | 592,116 | 1,179,214 | 991,400 | 1,075,390 | 840,310 |
| Total | \$ 101,786,370 | \$ 107,890,918 | \$ 113,313,256 | \$ 105,400,187 | \$ 102,685,619 | \$ 80,940,240 |



Comparison of Revenues and Expenditures

Projected 2019 expenditure for all funds totals \$91,002,513. General Fund expenditures make up the greatest portion at 57%. Sewer Utility Enterprise is 20% of the total, Capital Projects Fund is 10%, Employee Insurance Fund is 6% and Open Space Fund is 2%. The remaining seven funds make up the difference of 5%.

| Comparison of Expenditures | | | | | | |
|-----------------------------------|----------------------|-----------------------|-----------------------|---------------------------|------------------------------|---------------------------|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| General | \$ 56,592,690 | \$ 58,520,915 | \$ 61,335,693 | \$ 63,946,612 | \$ 63,221,560 | \$ 51,495,650 |
| Public Facilities | 264,342 | 508,337 | - | - | - | - |
| Conservation Trust | 141,435 | 548,976 | 443,818 | 395,350 | 269,350 | 447,000 |
| Consolidated Special Revenue | 503,500 | 254,206 | 145,092 | 743,350 | 416,110 | 209,390 |
| Grants | 601,735 | 669,375 | 963,626 | 460,500 | 365,000 | 619,750 |
| Open Space | 2,920,776 | 1,463,583 | 848,797 | 1,443,940 | 1,932,661 | 1,946,940 |
| Impact Fees | 486,332 | 2,380,552 | 2,475 | 1,680 | 357,800 | 1,710,000 |
| Capital Projects | 5,772,806 | 10,010,472 | 9,194,745 | 7,814,484 | 8,670,487 | 8,716,983 |
| Sewer Utility Enterprise | 12,211,570 | 12,018,498 | 12,591,712 | 17,012,560 | 19,478,850 | 17,891,500 |
| Storm Drainage Utility Enterprise | 842,557 | 646,300 | 907,996 | 910,520 | 935,270 | 1,286,260 |
| EMT Enterprise | 3,666,274 | 3,606,708 | 4,390,334 | 4,521,890 | 4,614,340 | - |
| South Metro Comm Center | 1,185,989 | 1,222,839 | 1,433,543 | 1,321,480 | 292,053 | - |
| Geneva Village | 128,724 | 187,900 | 172,977 | 135,600 | 135,600 | 134,600 |
| Employee Insurance | 8,637,254 | 8,537,269 | 8,788,248 | 8,934,668 | 9,081,870 | 5,673,790 |
| Property & Liability | 1,018,409 | 922,214 | 1,091,524 | 1,052,000 | 1,210,140 | 870,650 |
| Total | \$ 94,974,393 | \$ 101,498,144 | \$ 102,310,580 | \$ 108,694,634 | \$ 110,981,091 | \$ 91,002,513 |



All Funds
2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| Revenues | | | | | | |
| Taxes: | | | | | | |
| Sales & Use | \$ 30,398,779 | \$ 30,984,140 | \$ 32,749,360 | \$ 33,233,530 | \$ 33,000,000 | \$ 33,913,560 |
| Property | 4,081,838 | 2,770,736 | 6,763,868 | 5,623,046 | 5,623,050 | 5,735,510 |
| Specific Ownership | 310,685 | 366,311 | 416,734 | 346,800 | 393,610 | 401,490 |
| Cigarette | 207,201 | 211,297 | 188,302 | 207,000 | 207,000 | 207,000 |
| Highway Users | 1,375,952 | 1,366,652 | 1,380,276 | 1,368,000 | 1,730,000 | 1,496,500 |
| Building Use | 1,890,353 | 2,988,467 | 1,616,507 | 1,500,000 | 1,500,000 | 1,500,000 |
| Franchise Fees | 2,198,088 | 2,191,966 | 2,226,655 | 2,276,500 | 2,210,930 | 2,249,130 |
| License and Permits | 1,544,712 | 1,886,608 | 1,388,489 | 1,417,550 | 1,196,310 | 1,433,150 |
| Intergovernmental | 18,283,930 | 19,495,812 | 21,934,425 | 20,895,524 | 19,756,870 | 5,724,860 |
| Charges for Services | 32,227,444 | 37,909,882 | 32,844,168 | 33,993,513 | 32,686,736 | 25,048,350 |
| Fines & Forfeitures | 1,148,238 | 704,307 | 696,630 | 682,400 | 728,930 | 737,000 |
| Investment Earnings | 449,208 | 433,241 | 620,797 | 684,210 | 802,550 | 704,180 |
| Miscellaneous | 3,009,502 | 4,837,333 | 8,200,817 | 2,767,372 | 2,557,580 | 1,789,510 |
| Total Revenues | 97,125,930 | 106,146,752 | 111,027,028 | 104,995,445 | 102,393,566 | 80,940,240 |
| Expenditures | | | | | | |
| General Government | 25,171,289 | 27,771,878 | 27,183,745 | 30,161,718 | 30,174,856 | 29,098,880 |
| Public Safety | 36,680,301 | 42,505,916 | 42,695,572 | 43,285,240 | 41,871,561 | 23,345,880 |
| Highways and Streets | 5,015,394 | 6,854,677 | 7,734,297 | 7,195,154 | 8,230,680 | 7,571,004 |
| Welfare | 474,056 | 683,881 | 455,189 | 555,930 | 533,570 | 530,690 |
| Culture and Recreation | 8,338,152 | 7,724,756 | 6,564,221 | 7,280,310 | 7,575,791 | 7,992,870 |
| Cost of Service Charges and Fees | 9,814,146 | 9,351,403 | 10,178,434 | 14,506,300 | 16,997,340 | 15,757,190 |
| Capital/Leases/Debt | 4,820,615 | 4,861,467 | 5,212,894 | 5,305,240 | 5,305,240 | 6,705,999 |
| Total Expenditures | 90,313,953 | 99,753,978 | 100,024,352 | 108,289,892 | 110,689,038 | 91,002,513 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers In | 4,660,440 | 1,744,166 | 2,286,228 | 404,742 | 292,053 | - |
| Transfers Out | (4,660,440) | (1,744,166) | (2,286,228) | (404,742) | (292,053) | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - |
| Excess (Deficiency) of Financial Sources over Financial Uses | 6,811,977 | 6,392,774 | 11,002,676 | (3,294,448) | (8,295,472) | (10,062,273) |
| Adjustment to Budget Basis | (2,692,994) | (1,639,645) | (5,164,530) | - | 435,690 | - |
| Fund/Cash Balance, Beginning of Year | \$ 52,343,304 | \$ 56,462,287 | \$ 61,215,416 | \$ 58,719,523 | \$ 67,053,562 | \$ 59,193,780 |
| Fund/Cash Balance, End of Year | \$ 56,462,287 | \$ 61,215,416 | \$ 67,053,562 | \$ 55,425,075 | \$ 59,193,780 | \$ 49,131,507 |

Note: The 2018 Adopted Budget reflects the original budget adoption.



Photo by Phil Waltz

General Fund

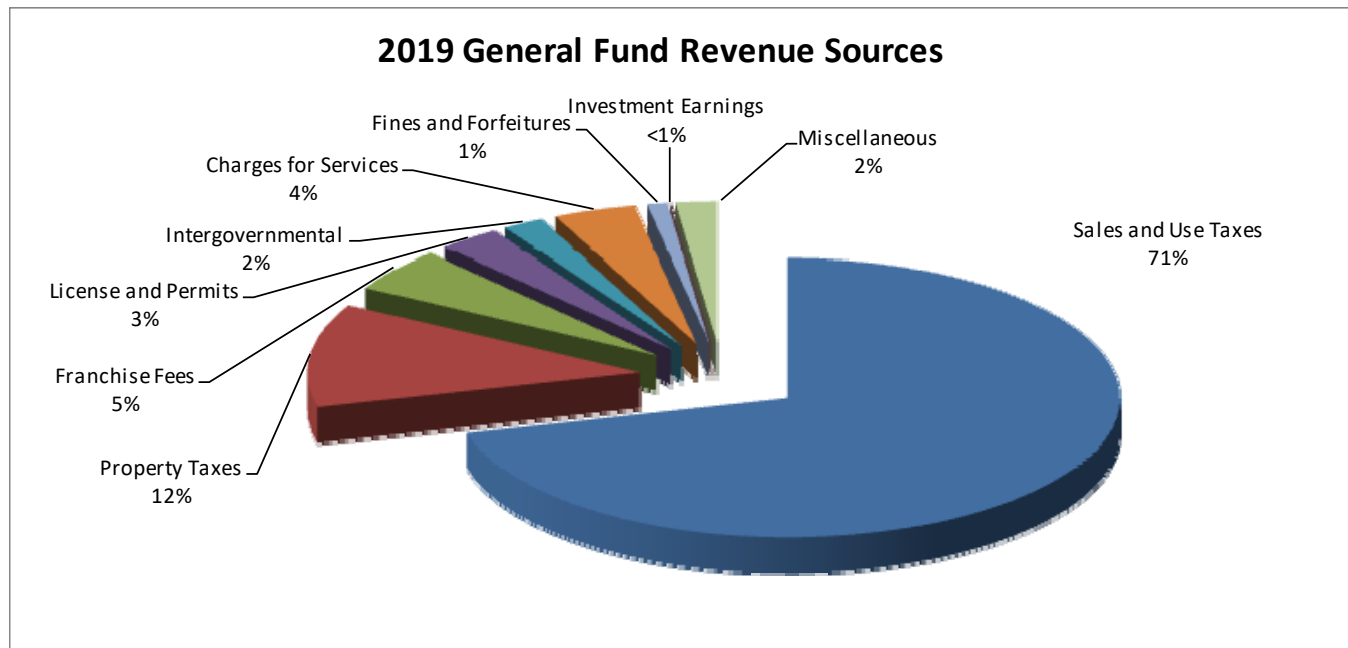
General Fund

General Fund
2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|---|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| Revenues | | | | | | |
| Taxes: | | | | | | |
| Sales & Use | \$ 30,398,779 | \$ 30,984,140 | \$ 32,749,360 | \$ 33,233,530 | \$ 33,000,000 | \$ 33,913,560 |
| Property | 4,081,838 | 4,708,640 | 4,825,964 | 5,623,046 | 5,623,050 | 5,735,510 |
| Specific Ownership | 310,685 | 366,311 | 416,734 | 346,800 | 393,610 | 401,490 |
| Cigarette | 207,201 | 211,297 | 188,302 | 207,000 | 207,000 | 207,000 |
| Franchise Fees | 2,198,088 | 2,191,966 | 2,226,655 | 2,276,500 | 2,210,930 | 2,249,130 |
| License and Permits | 1,556,099 | 1,896,765 | 1,400,381 | 1,430,050 | 1,208,000 | 1,445,870 |
| Intergovernmental | 13,662,741 | 14,957,719 | 17,181,566 | 16,802,266 | 17,201,180 | 916,620 |
| Charges for Services | 2,109,578 | 2,639,460 | 2,473,567 | 3,029,352 | 2,674,900 | 1,836,150 |
| Fines & Forfeitures | 1,150,057 | 712,408 | 698,551 | 682,400 | 729,960 | 737,000 |
| Investment Earnings | 16,547 | 72,582 | 109,341 | 150,000 | 150,950 | 178,450 |
| Miscellaneous | 1,214,420 | 1,038,334 | 1,035,885 | 1,098,750 | 1,014,260 | 797,790 |
| TABOR revenue refund | - | (1,937,904) | 1,937,904 | - | - | - |
| Total Revenues | 56,906,033 | 57,841,718 | 65,244,210 | 64,879,694 | 64,413,840 | 48,418,570 |
| Expenditures | | | | | | |
| General Government | 13,082,014 | 14,359,304 | 14,659,740 | 16,684,670 | 16,270,520 | 17,591,060 |
| Public Safety | 29,951,964 | 32,565,990 | 34,276,896 | 36,115,920 | 36,015,560 | 22,397,570 |
| Highways and Streets | 3,868,744 | 4,190,729 | 4,535,440 | 5,045,630 | 5,264,130 | 5,535,200 |
| Welfare | 474,056 | 527,879 | 350,236 | 555,930 | 533,570 | 530,690 |
| Culture and Recreation | 4,685,278 | 5,132,847 | 5,111,272 | 5,139,720 | 5,137,780 | 5,441,130 |
| Capital Outlay | - | - | 115,881 | - | - | - |
| Total Expenditures | 52,062,056 | 56,776,749 | 59,049,465 | 63,541,870 | 63,221,560 | 51,495,650 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers In | 12,286 | - | - | - | 292,053 | - |
| Transfers Out | (4,530,634) | (1,744,166) | (2,286,228) | (404,742) | - | - |
| Total Other Financing Sources (Uses) | (4,518,348) | (1,744,166) | (2,286,228) | (404,742) | 292,053 | - |
| Excess (Deficiency) of Financial Sources over Financial Uses | 325,629 | (679,197) | 3,908,517 | 933,082 | 1,484,333 | (3,077,080) |
| Fund Balance, Beginning of Year | \$ 9,503,941 | \$ 9,829,570 | \$ 9,150,373 | \$ 10,194,484 | \$ 13,058,890 | \$ 14,543,223 |
| Fund Balance, End of Year | \$ 9,829,570 | \$ 9,150,373 | \$ 13,058,890 | \$ 11,127,566 | \$ 14,543,223 | \$ 11,466,143 |

General Fund Revenues

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



| General Fund Revenue Sources Summary | | | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------------|------------------------------|---------------------------|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| Sales and Use Taxes | \$ 30,916,665 | \$ 31,561,748 | \$ 33,354,396 | \$ 33,787,330 | \$ 33,600,610 | \$ 34,522,050 |
| Property Taxes | 4,081,838 | 4,708,640 | 4,825,964 | 5,623,046 | 5,623,050 | 5,735,510 |
| Franchise Fees | 2,198,088 | 2,191,966 | 2,226,655 | 2,276,500 | 2,210,930 | 2,249,130 |
| License and Permits | 1,556,099 | 1,896,765 | 1,400,381 | 1,430,050 | 1,208,000 | 1,445,870 |
| Intergovernmental | 13,662,741 | 14,957,719 | 17,181,566 | 16,802,266 | 17,201,180 | 916,620 |
| Charges for Services | 2,109,578 | 2,639,460 | 2,473,567 | 3,029,352 | 2,674,900 | 1,836,150 |
| Fines and Forfeitures | 1,150,057 | 712,408 | 698,551 | 682,400 | 729,960 | 737,000 |
| Investment Earnings | 16,547 | 72,582 | 109,341 | 150,000 | 150,950 | 178,450 |
| Miscellaneous | 1,214,420 | 1,038,334 | 1,035,885 | 1,098,750 | 1,014,260 | 797,790 |
| TABOR Revenue Refund | - | (1,937,904) | 1,937,904 | - | - | - |
| Interfund Transfers | 12,286 | - | - | - | 292,053 | - |
| Total | \$ 56,918,319 | \$ 57,841,718 | \$ 65,244,210 | \$ 64,879,694 | \$ 64,705,893 | \$ 48,418,570 |

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

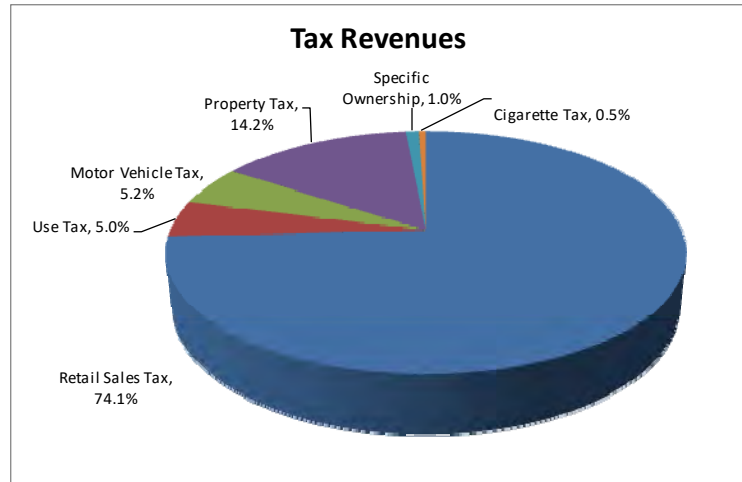
General Fund Revenues

Revenues in this fund are projected to decrease \$16,461,124 from the 2018 adopted budget of \$64,879,694 to an estimated \$48,418,570 in 2019. The projected decrease is \$16,287,323 in revenue from the 2018 year-end estimates.

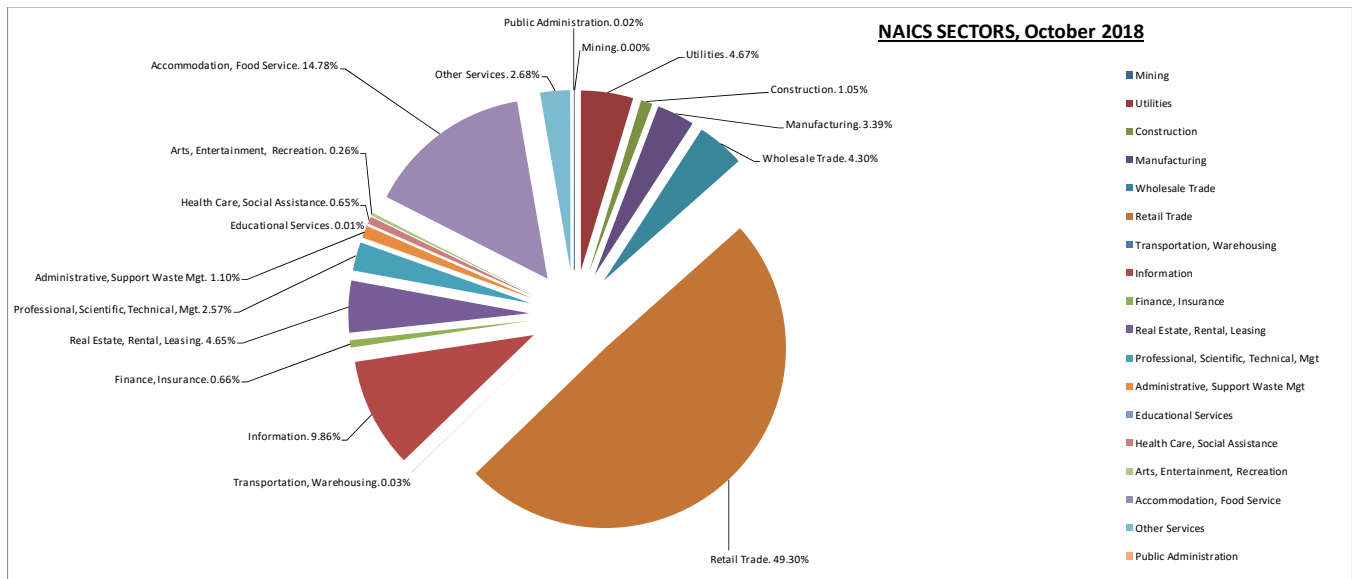
Total Revenues budgeted for the General Fund are \$48,418,570, broken down as follows:

Taxes - \$40,257,560

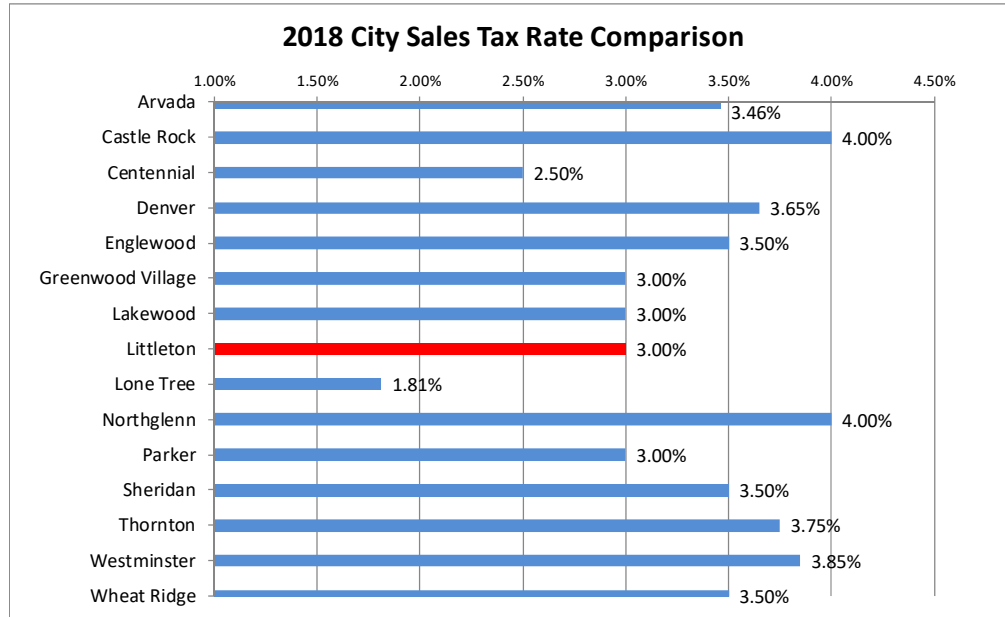
Retail Sales Tax – Retail sales taxes are expected to be \$29,813,560, which is 2.3% higher than the 2018 budgeted revenues. Retail Sales Tax is the largest single source of revenue for Littleton. The sales tax rate for the city is 3.0%. The largest source of tax revenues comes from the retail trade area. Sales tax revenues in 2018 are estimated to be \$433,530 (1.5%) lower than the budgeted amount. Revenues for 2019 are conservatively estimated to continue the upward trend in sales tax revenues as compared to past years. The city utilizes an internal retail projection model (next page) which estimates sales taxes by history, based on concentrated trend analysis.



The following graph depicts the categories and percentages of sales and use tax revenues as of October 2018.



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



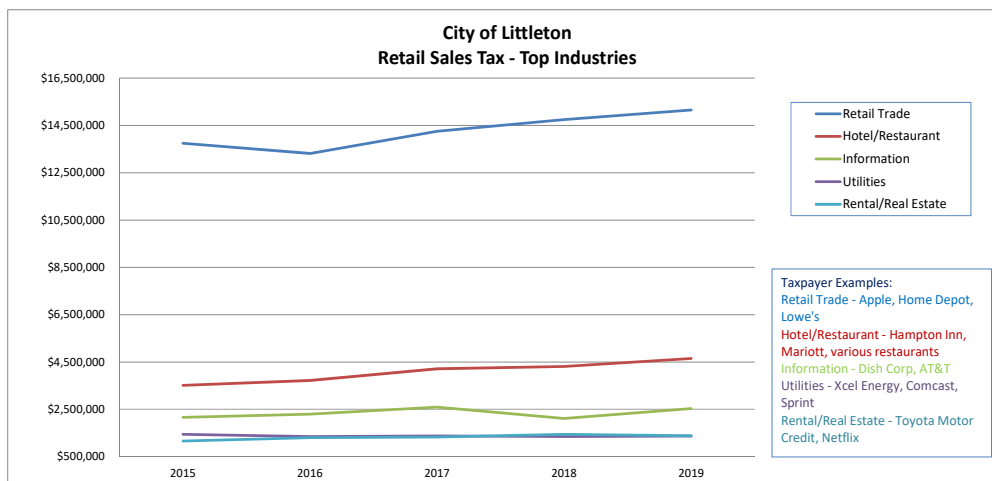
City of Littleton

Retail Sales Tax Projection Model

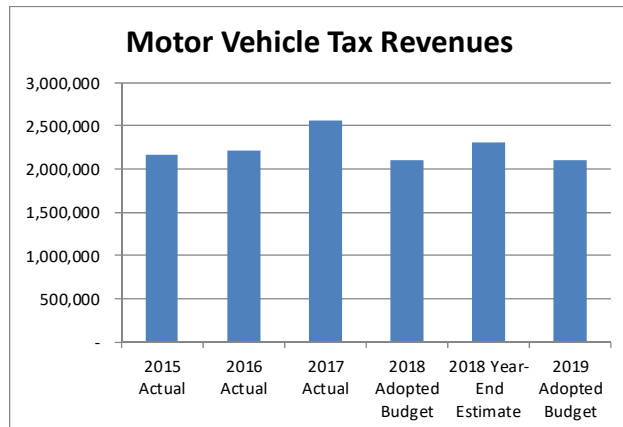
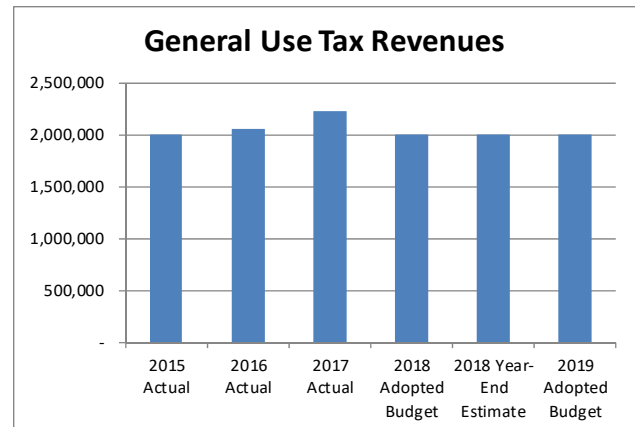
Based on Sector, 2015-2018 (excludes refunds)

Cash not accrual

| Industry | Actuals | | | Inflation/ Deflation | Budget 2018 | Revised Proj 2018 | Rev Proj Growth | 2018 Weighting on % Change | | | | | Inflation/ Deflation | Projected 2019 | Change Fr. 2018 |
|--------------------|---------------|---------------|---------------|-------------------------|----------------|----------------------|--------------------|-------------------------------|--------|--------|---------|---------|-------------------------|-------------------|--------------------|
| | 2015 | 2016 | 2017 | | | | | 2014 | 2015 | 2016 | 2017 | 2018 | | | |
| Utilities | \$ 1,442,246 | \$ 1,346,781 | \$ 1,371,692 | 0.30% | \$ 1,336,277 | \$ 1,347,962 | -1.76% | 0.18% | -0.48% | -1.32% | 0.55% | 0.70% | 2.00% | \$ 1,367,507 | 1.45% |
| Construction | 276,055 | 237,545 | 231,016 | -15.00% | 277,900 | 238,270 | 3.05% | -0.74% | 12.09% | -2.79% | -0.82% | -1.22% | 0.00% | 255,568 | 7.26% |
| Manufacturing | 727,345 | 800,100 | 904,165 | -17.00% | 573,922 | 919,536 | 1.92% | -0.27% | 5.39% | 2.00% | 3.90% | -0.67% | 0.00% | 1,017,191 | 10.62% |
| Wholesale | 1,303,570 | 1,222,767 | 1,252,877 | -2.80% | 1,291,325 | 1,289,963 | 3.03% | 0.81% | 2.91% | -1.24% | 0.74% | -1.15% | -2.00% | 1,280,417 | -0.74% |
| Retail Trade | 13,746,309 | 13,316,890 | 14,251,584 | 0.00% | 14,603,656 | 14,748,964 | 3.73% | 0.40% | 0.61% | -0.62% | 2.11% | -1.35% | 2.00% | 15,154,561 | 2.75% |
| Information | 2,157,840 | 2,294,323 | 2,594,179 | -26.60% | 2,271,352 | 2,114,256 | -20.92% | -0.06% | 0.52% | 1.26% | 3.92% | 9.08% | 5.00% | 2,532,456 | 19.78% |
| Finance/Insurance | 133,786 | 131,442 | 141,883 | 12.50% | 199,239 | 185,342 | 33.06% | -3.89% | 9.69% | -0.35% | 2.38% | -9.38% | 0.00% | 189,679 | 2.34% |
| Rental/Real Estate | 1,157,779 | 1,300,941 | 1,323,981 | 3.90% | 1,245,708 | 1,441,683 | 9.05% | -0.87% | 0.72% | 2.47% | 0.53% | -3.27% | -5.00% | 1,376,086 | -4.55% |
| Professional | 556,122 | 750,359 | 463,000 | 59.50% | 808,897 | 729,641 | 35.54% | 3.37% | -0.22% | 6.99% | -11.49% | -14.62% | 10.00% | 661,493 | -9.34% |
| Admin Support | 266,668 | 282,306 | 279,516 | -7.50% | 301,274 | 263,472 | -5.68% | -2.14% | 1.27% | 1.17% | -0.30% | 2.44% | 0.00% | 275,539 | 4.58% |
| Health Care | 79,672 | 93,057 | 91,058 | -2.50% | 110,332 | 93,853 | 3.00% | -0.45% | 0.92% | 3.36% | -0.64% | -1.19% | 0.00% | 96,152 | 2.45% |
| Arts | 78,920 | 69,617 | 76,285 | 4.00% | 57,818 | 77,483 | 1.72% | -1.18% | -0.77% | -2.36% | 2.87% | -0.62% | 0.00% | 76,801 | -0.88% |
| Hotel/Restaurant | 3,510,935 | 3,720,549 | 4,209,694 | -7.10% | 4,798,468 | 4,312,410 | 2.76% | 0.27% | 1.11% | 1.19% | 3.94% | -0.95% | 2.50% | 4,648,347 | 7.79% |
| Other Services | 704,386 | 913,673 | 836,212 | -11.50% | 1,239,367 | 803,349 | -3.60% | 0.29% | 0.88% | 5.94% | -2.54% | 1.64% | 0.00% | 850,907 | 5.92% |
| Small Categories | 8,365 | 9,930 | 8,891 | 40.00% | 14,264 | 13,377 | 45.18% | -1.13% | 5.09% | 3.74% | -3.14% | -13.41% | 0.00% | 12,344 | -7.72% |
| Total | \$ 26,149,998 | \$ 26,490,281 | \$ 28,036,033 | | \$ 29,129,799 | \$ 28,579,561 | 2.05% | | | | | | | \$ 29,795,048 | 4.25% |



General Use Tax – This is a tax paid by businesses in Littleton on equipment or goods purchased by them where Littleton retail sales tax has not previously been collected. The amount budgeted for 2019 is \$2,000,000. This tax is highly volatile. General use taxes in 2017 increased due to two large payments for business capital investment. Activity is expected to remain at historic levels in 2019.



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. \$2,100,000 is anticipated for 2019. Littleton has seen a rebound in the past couple of years. The estimate for 2018 is \$200,000 (10%) more than budgeted, while the 2019 budget is \$200,000 (9%) less than the 2018 estimate.

Property Taxes – Property tax revenue budgeted in the General Fund is \$5,735,510 and constitutes 12% 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 assessed valuation calculations provided by Arapahoe, Jefferson, and Douglas counties. The property tax levy remains at 6.662 mills and has not changed since 1991. 2019 revenues are budgeted to exceed 2018 budget revenues by 2%.

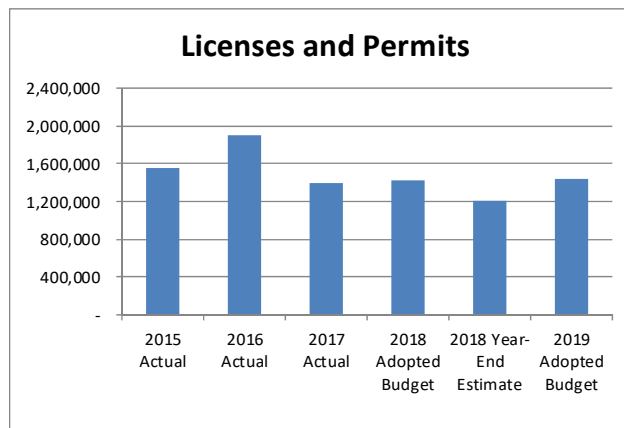
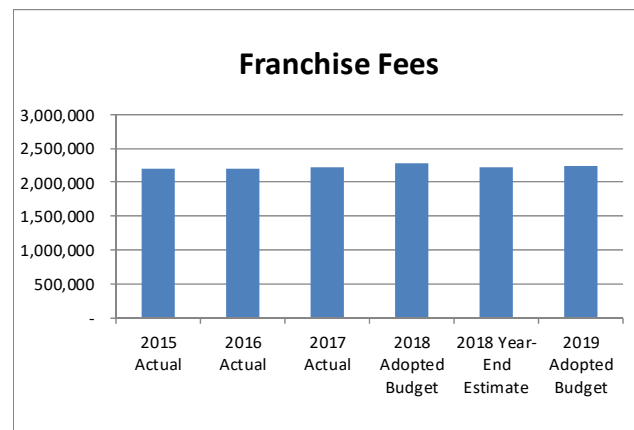
A typical property owner paid property taxes to the following jurisdictions for 2017 taxes paid in 2018. (Assume a \$370,000 actual value of the home. The County assessed residential value in 2018 was 7.2% of actual value or \$26,640 in this example.) Please note this is only an example as your actual rates and jurisdictions may differ.

| <u>Jurisdiction</u> | <u>Mill Levy</u> | <u>Taxes Paid</u> | <u>%</u> |
|---------------------------|---------------------|--------------------|----------------|
| Littleton School Dist #6 | 51.166 | \$ 1,363.06 | 63.4% |
| Arapahoe County | 12.817 | 341.44 | 15.9% |
| S Suburban Park & Rec | 8.496 | 226.33 | 10.5% |
| City of Littleton | 6.662 | 177.48 | 8.3% |
| Developmental Disability | 1.000 | 26.64 | 1.2% |
| Urban Drainage & Flood | 0.500 | 13.32 | 0.6% |
| Urbn Drnge&Fld (S Platte) | 0.057 | 1.52 | 0.1% |
| | <u>80.698</u> mills | <u>\$ 2,149.79</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 \$608,490 in revenues in 2019. The cigarette taxes and specific ownership taxes are estimated based on historical trends.

Franchise Fees – \$2,249,130

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 \$1,495,100. Cable franchise fees are estimated to be \$662,030. Telephone franchise fees are a contracted amount of \$92,000 per year.

**License and Permits – \$1,445,870**

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

Building Permits – \$1,200,000

Liquor and MMJ Licenses – \$137,200

Contractor Licensing Fees – \$87,000

Other Licenses and Permits – \$21,670

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 – \$916,620

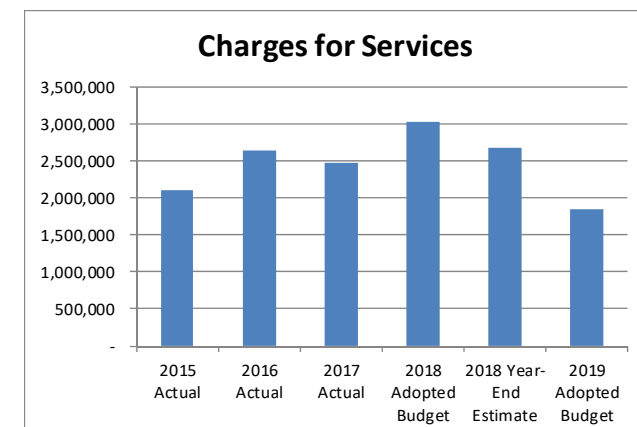
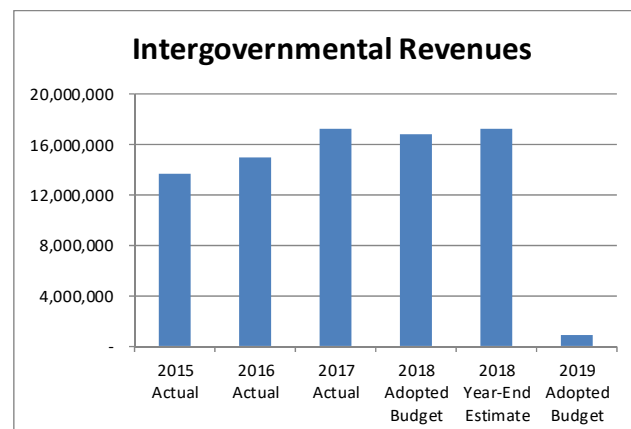
Intergovernmental revenues make up 2% of the total revenues in the General Fund. The sources are as follows:

Littleton Public School Police Officers – \$413,880

County Road and Bridge – \$255,000

Motor Vehicle Registration – \$165,000

State/County – \$82,740

**Charges for Services – \$1,836,150**

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

Permit Review/Plan Check Fees – \$902,000

Engineering Review Fees – \$440,000

Collection Fees (EMS) – \$100,000

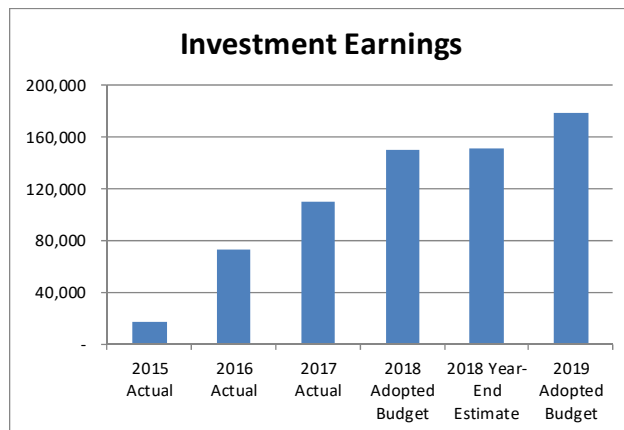
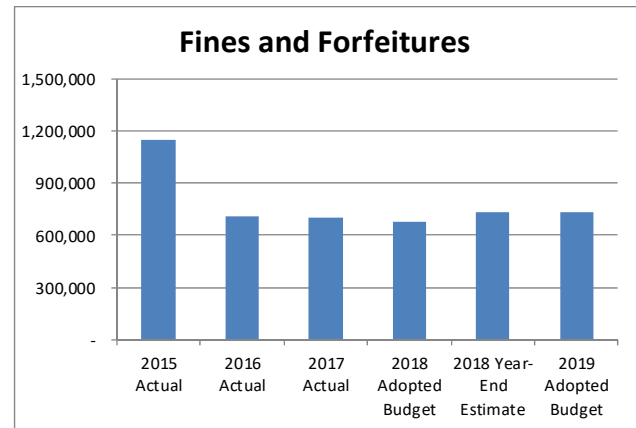
Court Costs – \$79,000

Sidewalk 50/50 – \$60,000

Other – \$255,150

Fines and Forfeitures – \$737,000

Revenues derived from fines and forfeitures are 1% of the total General Fund budget. The largest source of revenue in this category is court fines budgeted at \$710,000. All other types of fines and forfeitures are budgeted for a total of \$27,000. Fines and forfeiture revenues are based on historical trends. Court fines have significantly declined in recent years due to the discontinuation of traffic camera fines in mid-2015.



Investment Earnings – \$178,450

Investment earnings represent less than 1% of the total revenues budgeted for the General Fund in 2019. Interest rates are projected to rise steadily in 2019 and investable fund balance will be slightly higher than 2018.

Miscellaneous – \$797,790

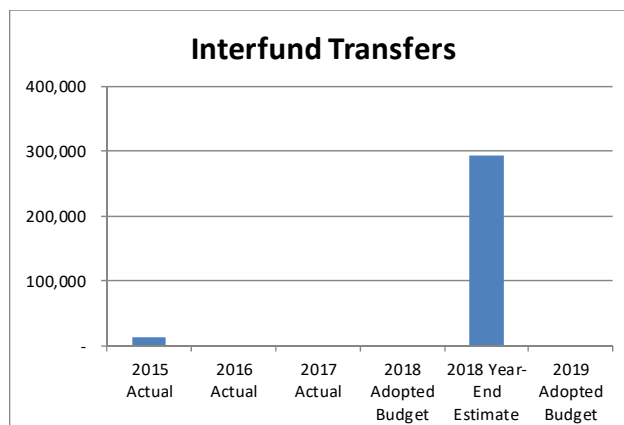
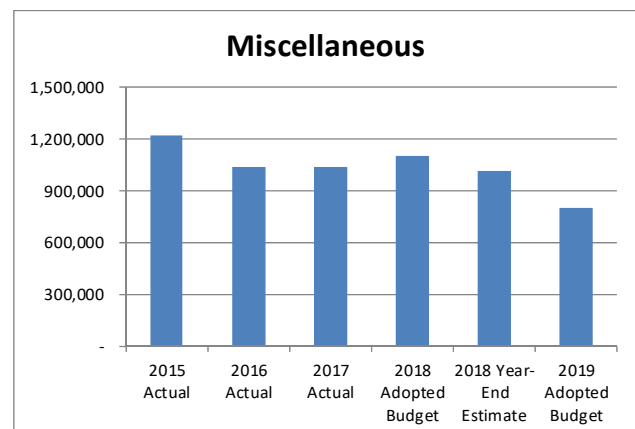
Miscellaneous revenues represent 2% and are as follows:

Reimbursements from other funds – \$541,000

Rebates – \$70,000

Overtime reimbursements – \$65,000

Other Revenues – \$121,790



Interfund Transfers – \$0

There are no transfers in from other funds scheduled for 2019.

Previous years' transfers were from the capital projects fund for interest earned on the water fund residual which was depleted in 2015 and from dissolution of the South Metro Communications Center Fund in 2018.

General Fund Revenues by Line Item

| | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|---------------------------------------|------------|-------------|------------|----------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| Account Number and Description | | | | | | | |
| 01-171-5011 | Retail Sales | 26,228,196 | 26,711,469 | 27,970,515 | 29,133,530 | 28,700,000 | 29,813,560 |
| 01-171-5014 | General Use | 2,006,056 | 2,060,006 | 2,225,995 | 2,000,000 | 2,000,000 | 2,000,000 |
| 01-171-5015 | Sales . Motor Vehicles | 2,164,527 | 2,212,665 | 2,552,850 | 2,100,000 | 2,300,000 | 2,100,000 |
| 01-171-5021 | Property Tax.Current Year | 4,090,900 | 4,710,299 | 4,823,690 | 5,623,046 | 5,623,050 | 5,735,510 |
| 01-171-502X | TABOR Refund | - | (1,937,904) | 1,937,904 | - | - | - |
| 01-171-5022 | Property Tax.Delinquent | (11,477) | (5,286) | (3,270) | - | - | - |
| 01-171-5023 | Penalties On Del Tax | 2,415 | 3,627 | 5,544 | - | - | - |
| 01-171-5031 | Specific Ownership Tax | 310,685 | 366,311 | 416,734 | 346,800 | 393,610 | 401,490 |
| 01-171-5032 | General Cigarette Tax | 207,201 | 211,297 | 188,302 | 207,000 | 207,000 | 207,000 |
| 01-171-5111 | License . City Liquor | 9,939 | 9,721 | 10,178 | 12,000 | 9,370 | 10,000 |
| 01-171-5112 | License . Liquor Renewal | 9,867 | 9,120 | 9,650 | 10,000 | 9,700 | 10,000 |
| 01-171-5113 | License . Liquor Transfer | 6,000 | 3,695 | 2,550 | - | 1,800 | - |
| 01-171-5114 | License . Liquor Occup. Tax | 105,240 | 98,760 | 102,780 | 105,000 | 105,960 | 107,000 |
| 01-171-5115 | License . Liquor Mgr. License | 1,350 | 1,040 | 675 | 1,000 | 1,200 | 1,200 |
| 01-171-5116 | License . Temporary | 1,100 | 500 | 400 | - | 400 | - |
| 01-171-5118 | License . App Fee | 6,944 | 5,215 | 5,560 | 3,000 | 4,900 | 5,000 |
| 01-171-5119 | License . Fine in Lieu of Suspension | 1,403 | 1,423 | 628 | - | 1,030 | - |
| 01-171-5120 | License . MMJ Mgr License | 400 | 2,800 | 1,200 | - | - | - |
| 01-171-5121 | License . MMJ City | - | - | - | - | 2,000 | - |
| 01-171-5122 | License . Renewal | 6,000 | 4,000 | 6,000 | 2,000 | 4,000 | 4,000 |
| 01-171-5124 | License . MMJ Trade/Corp Name | 200 | - | 750 | - | - | - |
| 01-171-5127 | License . MMJ App Fee | - | - | 2,500 | - | - | - |
| 01-171-5193 | Amusement & Vend License | (40) | - | - | - | - | - |
| 01-171-5194 | Arboriculture License | 1,700 | 675 | 2,350 | 1,500 | 1,600 | 1,600 |
| 01-171-5195 | Sign Permits/Strips | 50 | 150 | 550 | 150 | 200 | 200 |
| 01-171-5197 | Revocable Licenses | 5,100 | 3,400 | 3,400 | 3,400 | 3,400 | 3,400 |
| 01-171-5198 | Other Licenses & Permits | 225 | 425 | 275 | 500 | 250 | 250 |
| 01-171-5231 | Electric | 1,169,239 | 1,141,761 | 1,138,470 | 1,150,500 | 1,127,000 | 1,130,570 |
| 01-171-5232 | Gas | 379,030 | 337,997 | 357,831 | 364,000 | 363,000 | 364,530 |
| 01-171-5233 | Telephone | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 |
| 01-171-5234 | Cable T. V. | 557,819 | 620,208 | 638,354 | 670,000 | 628,930 | 662,030 |
| 01-171-5307 | Arapahoe Co IGA - Vendor | 6,139 | 10,916 | 6,367 | 5,000 | 5,000 | 6,000 |
| 01-171-5309 | Highway Maint. Grant | 38,830 | 45,240 | 45,240 | 45,240 | 45,240 | 45,240 |
| 01-171-5322 | \$1.50 and \$2.50 Add'l Motor Veh Reg | 156,395 | 159,944 | 160,591 | 160,000 | 160,000 | 165,000 |
| 01-171-5331 | County Road & Bridge | 254,873 | 254,773 | 259,088 | 254,800 | 255,000 | 255,000 |
| 01-171-5504 | Sale of Plans/Rpts/Copies | 25 | 247 | - | - | - | - |
| 01-171-5507 | SMHO Vehicle Maintenance | 15,126 | 11,666 | 11,629 | 7,000 | 6,000 | 6,000 |
| 01-171-5700 | Interest Earnings | 15,923 | 71,627 | 108,386 | 150,000 | 150,000 | 177,500 |
| 01-171-5701 | Cash Discounts Earned | 89 | 28 | 21 | - | - | - |
| 01-171-5705 | Interest Earnings - Loans to LIFT | 624 | 955 | 955 | - | 950 | 950 |
| 01-171-5712 | Rent.Light Rail Station | 4,800 | 4,800 | 4,400 | 4,800 | 4,800 | 4,800 |
| 01-171-5713 | Rent - 5890 S. Bemis | - | - | - | - | 240 | 240 |
| 01-171-5715 | DLK . Parking Lot Rent | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 01-171-5723 | Misc Contribution/Donation | - | 1,000 | (1,000) | - | - | - |
| 01-171-5802 | Restitution/City | - | - | - | - | - | 100 |
| 01-171-5803 | NSF Fees | 1,195 | 943 | 1,182 | 1,000 | 1,000 | 1,000 |
| 01-171-5807 | Recycle Income | 1,024 | - | 827 | - | 4,600 | - |
| 01-171-5808 | Tree Sales | 8,202 | 8,294 | 9,517 | 10,000 | 8,300 | 9,000 |
| 01-171-5811 | Other Misc. Revenues | 2,713 | 4,782 | 5,450 | 1,000 | 1,000 | 1,000 |
| 01-171-5851 | Rebates | 96,884 | 90,655 | 106,449 | 125,000 | 89,070 | 70,000 |
| 01-171-5852 | Admin Fee - Cunningham FPD | - | - | 12,881 | - | - | - |
| 01-171-5874 | Sewer Utility Fund | 477,000 | 491,000 | 510,000 | 525,000 | 525,000 | 541,000 |
| 01-171-5930 | Sale of Capital Assets | (648) | - | - | - | - | - |
| 01-110-5522 | Events | 27,402 | 30,687 | 32,834 | 25,000 | 30,420 | 31,000 |
| 01-110-5811 | Misc Printing & Binding | 3 | - | - | - | - | - |
| 01-110-5812 | Sponsorships | 10,800 | 10,500 | 15,973 | 20,000 | 15,000 | 15,000 |
| 01-140-5850 | Reimb of Expenditures | - | 156 | - | - | - | - |
| 01-150-5854 | Over/Short . Finance | 18 | (2) | 13 | - | - | - |
| 01-172-5503 | Passport Fees | 100 | - | - | - | - | - |
| 01-172-5504 | Open Records Request | 83 | 2,274 | 1,107 | 900 | 650 | 250 |
| 01-172-5811 | Other Misc. Revenues | 100 | - | - | - | - | - |
| 01-173-5501 | Public Defender - DOLA | - | - | - | - | - | 20,000 |
| 01-173-5502 | Court Costs | 90,511 | 74,310 | 77,348 | 75,000 | 78,000 | 79,000 |
| 01-173-5504 | Sale of Plans/Rpts/Copies | 1,662 | 179 | - | - | - | - |
| 01-173-5511 | Bond Handling | 20 | - | - | 5,000 | - | - |
| 01-173-5518 | Processing Fee . OJ/Warran | 4,560 | 3,600 | 2,925 | 5,000 | 2,190 | 2,500 |
| 01-173-5523 | E-Ticketing Surcharge | 39,441 | 43,901 | 51,621 | 48,000 | 54,000 | 55,000 |
| 01-173-5600 | Court Fines | 1,106,128 | 668,419 | 664,208 | 640,000 | 700,000 | 710,000 |
| 01-173-5604 | Forfeitures | 1,750 | - | 2,400 | 2,400 | 1,930 | - |

General Fund Revenues by Line Item (Continued)

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|---------------------------------|-----------|-----------|-----------|----------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 01-173-5854 | Over/Short . Court | (23) | 4 | (42) | - | - | - |
| 01-174-5325 | DOLA - FF Heart & Circ Benefit | 42,700 | 22,925 | 21,000 | 48,000 | 9,670 | - |
| 01-176-5731 | Omnibus Program | 23,597 | 9,165 | 8,779 | 10,000 | 7,000 | 7,000 |
| 01-178-5304 | R T D | 29,304 | 30,183 | 30,811 | 30,800 | 31,480 | 31,500 |
| 01-178-5721 | Contributions . Riders | 13,177 | 3,383 | 7,825 | 4,000 | 5,000 | 5,000 |
| 01-178-5809 | Advertising Revenue | 900 | 7,322 | - | 1,000 | - | 1,000 |
| 01-200-5600 | Police Auction | - | 2,653 | - | - | - | - |
| 01-201-5504 | Sale of Plans/Rpts/Copies | - | 5 | 425 | - | - | - |
| 01-201-5505 | Police Reports | 8,770 | 8,263 | 8,796 | 8,500 | 8,800 | 8,800 |
| 01-201-5506 | Police Name Check - W/Letter | 135 | 130 | 220 | 100 | 180 | 100 |
| 01-201-5507 | Fingerprints | 6,290 | 9,230 | 10,795 | 10,000 | 9,800 | 10,000 |
| 01-201-5508 | Crime Lab - Photos | 20 | - | - | - | 280 | - |
| 01-201-5509 | Crime Lab - Video Tapes | - | 25 | - | - | - | - |
| 01-201-5511 | Crime Lab - CD/DVD Disks | 375 | 410 | 726 | 500 | 670 | 500 |
| 01-201-5512 | Comm Center Audio Tapes | 460 | 455 | 150 | 400 | 230 | 400 |
| 01-201-5513 | Sex Offender - Initial Reg | 1,500 | 1,325 | 1,450 | 1,500 | 1,500 | 1,500 |
| 01-201-5514 | Sex Offender - Subseq. Reg | 2,910 | 3,300 | 3,125 | 3,300 | 3,000 | 3,000 |
| 01-201-5515 | Extra Duty Administrative | 5,081 | 2,534 | 1,393 | 2,530 | 1,400 | 1,400 |
| 01-201-5604 | Abandoned Property | 416 | 4,025 | 1,293 | - | - | - |
| 01-201-5800 | Overtime Reimbursement | 2,554 | 8,898 | 5,618 | 7,500 | 4,760 | 5,000 |
| 01-201-5802 | Restitution/City | - | 1,128 | 1,778 | 500 | 2,560 | 500 |
| 01-201-5811 | Other Misc Revenue | 3,500 | 1,087 | 2,667 | - | - | - |
| 01-201-5854 | Over/Short . Police | 42 | (5) | 5 | - | - | - |
| 01-201-5863 | Reimb of Expenditures | - | - | 45 | - | 770 | - |
| 01-203-5310 | Federal Grants | 50,611 | 49,797 | 44,946 | - | 6,200 | - |
| 01-203-5330 | L P S Officers | 270,500 | 294,126 | 519,863 | 329,000 | 398,030 | 413,880 |
| 01-203-5800 | Overtime Reimbursement | 208,395 | 97,336 | 55,410 | 100,000 | 57,000 | 60,000 |
| 01-204-5800 | Overtime Reimbursement | 17,685 | 7,774 | 2,272 | 5,000 | 550 | - |
| 01-220-5301 | Fire Svcs/Littleton F P D | 6,089,171 | 6,636,294 | 7,475,412 | 7,423,420 | 7,589,170 | - |
| 01-220-5302 | Fire Svcs/Lockheed Martin | - | 250,000 | 300,034 | 303,000 | 303,030 | - |
| 01-220-5303 | Fire Svcs/Meadowbrook | - | 171,766 | 344,788 | 350,000 | 369,750 | - |
| 01-220-5331 | Fire Svcs/Highlands Ranch | 6,720,169 | 7,281,755 | 8,273,460 | 8,156,006 | 8,331,640 | - |
| 01-220-5802 | Restitution/City | - | 597 | 214 | 200 | 500 | - |
| 01-220-5811 | Fire Other Misc Revenue | 2,914 | 806 | - | 800 | - | - |
| 01-225-5811 | Collection Company Receipts | - | - | - | - | - | 100,000 |
| 01-220-5856 | Adm Fee/Littleton F P D | 309,142 | 340,164 | 386,617 | 388,143 | 371,870 | - |
| 01-220-5857 | Adm Fee/Highlands Ranch | 342,122 | 369,293 | 422,190 | 419,929 | 408,250 | - |
| 01-220-5859 | Fire - Special Events | - | 150 | - | 150 | - | - |
| 01-220-5860 | Fire - Bike Medics | 18,820 | 15,320 | 9,200 | 15,000 | - | - |
| 01-220-5930 | Sale of Capital Assets | 7,719 | - | - | - | - | - |
| 01-221-5310 | Dept of Homeland Security | 4,050 | - | - | - | - | - |
| 01-228-5512 | Plan Review Fees | 401,579 | 374,001 | 375,696 | 350,000 | 350,000 | - |
| 01-230-5850 | Reimbursed Expenditures | - | - | 5,991 | - | - | - |
| 01-301-5190 | Engineering Review Fees | - | - | - | 300,000 | 275,000 | 440,000 |
| 01-301-5502 | Sale of Plans/Rpts/Copies | 79 | 9 | - | - | - | - |
| 01-301-5811 | Other Misc Revenue | 8 | 161 | - | - | - | - |
| 01-302-5507 | Street/Sidewalk/Curb | 61,828 | 65,339 | 71,094 | 67,000 | 58,000 | 60,000 |
| 01-302-5811 | Other Misc Revenue | 3,310 | 500 | 5 | 500 | 50 | 50 |
| 01-302-5850 | Reimbursed Personnel Costs | 468 | 900 | 108 | - | 200 | 200 |
| 01-303-5516 | Community Gardens | 1,784 | 4,000 | 4,525 | 4,400 | 4,200 | 4,200 |
| 01-303-5811 | Other Misc Revenue | 1,110 | 2,495 | 2,272 | 2,500 | 3,060 | 2,500 |
| 01-305-5850 | Reimbursed Personnel Costs | 271,160 | 215,355 | 219,237 | 221,450 | 221,000 | 10,000 |
| 01-321-5151 | Contr . License Fees | 79,075 | 79,675 | 84,400 | 79,000 | 86,000 | 87,000 |
| 01-321-5152 | Contr . Registration Fees | 9,500 | 10,500 | 10,300 | 10,000 | 10,500 | 10,500 |
| 01-321-5153 | Rental Registration License Fee | 3,290 | 1,080 | 2,220 | 2,500 | 2,220 | 2,220 |
| 01-321-5191 | Building Permits | 1,305,659 | 1,662,709 | 1,148,843 | 1,200,000 | 960,000 | 1,200,000 |
| 01-321-5192 | Building Permits - Temp | 4,500 | 3,300 | 5,800 | - | 4,500 | 3,500 |
| 01-321-5506 | Re.inspection Fees | 1,500 | 1,550 | 2,750 | 4,500 | 1,450 | 1,500 |
| 01-321-5507 | Re.inspection Fees - Rentals | 4,900 | (300) | - | - | - | - |
| 01-321-5512 | Plans Checking | 640,327 | 888,252 | 535,943 | 600,000 | 440,000 | 600,000 |
| 01-321-5519 | Elevator Certification | 31,400 | 32,800 | 36,400 | 35,000 | 35,000 | 35,000 |
| 01-321-5800 | Other Misc. Revenues | 297 | 2,246 | 1,177 | 3,000 | - | - |
| 01-321-5854 | Over/Short Building | - | (22) | (7) | - | - | - |
| 01-322-5503 | Zoning & Subdivision | 45,668 | 61,018 | 67,024 | 302,000 | 180,000 | 302,000 |
| 01-322-5725 | Handyman Program Donations | 175 | - | - | - | - | - |

General Fund Revenues by Line Item (Continued)

| | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|---------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| Account Number and Description | | | | | | | |
| 01-520-5509 | Library Computer Fees | 5,748 | 6,363 | 5,800 | 6,500 | 5,900 | 6,000 |
| 01-520-5513 | Library Public Leased Copi | 4,628 | 5,119 | 6,354 | 5,000 | 7,000 | 7,000 |
| 01-520-5600 | Library Fines | 40,360 | 35,888 | 30,022 | 40,000 | 27,000 | 27,000 |
| 01-520-5811 | Other Misc Revenue | 1,342 | 1,445 | 1,035 | 1,500 | 580 | 600 |
| 01-520-5854 | Over/Short . Library | - | - | 9 | - | - | - |
| 01-522-5510 | LIRC | 12,425 | 16,955 | 12,740 | 15,000 | 17,500 | 38,000 |
| 01-560-5504 | Sale of Plans/Rpts/Copies | 5 | 80 | - | - | - | - |
| 01-560-5510 | Museum Fees | 16,921 | 14,362 | 17,275 | 16,000 | 16,000 | 17,000 |
| 01-560-5710 | Museum Facility Rent | 2,775 | 2,725 | 2,425 | 1,200 | 2,000 | 2,000 |
| 01-560-5727 | Museum Donation Box | 10,749 | 10,680 | 9,696 | 11,000 | 10,000 | 11,000 |
| 01-560-5811 | Other Misc. Revenues | 10,511 | 19,152 | 19,710 | 15,000 | 18,000 | 18,000 |
| 01-564-5811 | Other Misc. Revenues | 595 | 550 | 2,190 | - | - | - |
| 01-567-5500 | Museum Store Sales | 33,713 | 33,140 | 35,334 | 30,000 | 35,000 | 37,000 |
| 01-600-5934 | Tr In . Capital Projects Fund | 12,286 | - | - | - | - | - |
| 01-600-5944 | Tr In . SMCC | - | - | - | - | 292,053 | - |
| Total General Fund Revenues | | 56,918,319 | 57,841,718 | 65,244,210 | 64,879,694 | 64,705,893 | 48,418,570 |

General Fund Expenditures

Expenditures in the General Fund are projected to decrease \$12,450,962 (20%) from the 2018 budget of \$63,946,612 to an estimated \$51,495,650 in 2018; there is a projected decrease of \$11,725,910 in expenditures from the 2018 year-end estimate to the 2019 budget.

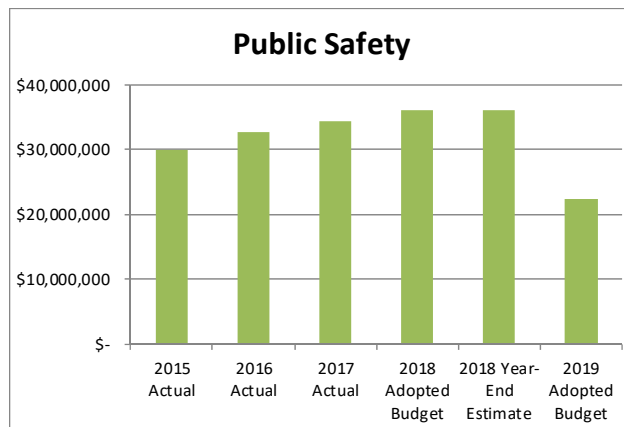
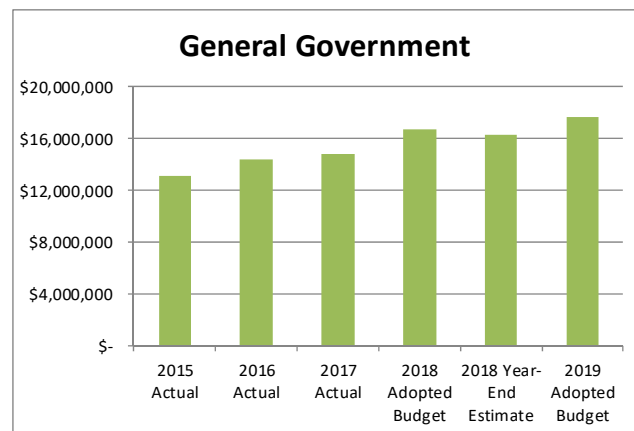
Total Expenditures budgeted for the General Fund are \$51,495,650 broken down as follows:

| General Fund Expenditures by Function | | | | | | |
|---------------------------------------|----------------------|----------------------|----------------------|---------------------------|------------------------------|---------------------------|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| General Government | \$ 13,082,014 | \$ 14,359,304 | \$ 14,713,810 | \$ 16,684,670 | \$ 16,270,520 | \$ 17,591,060 |
| Public Safety | 29,951,964 | 32,565,990 | 34,289,090 | 36,115,920 | 36,015,560 | 22,397,570 |
| Highways and Streets | 3,868,744 | 4,190,729 | 4,554,738 | 5,045,630 | 5,264,130 | 5,535,200 |
| Welfare | 474,056 | 527,879 | 453,079 | 555,930 | 533,570 | 530,690 |
| Culture and Recreation | 4,685,278 | 5,132,847 | 5,038,748 | 5,139,720 | 5,137,780 | 5,441,130 |
| Transfers Out | 4,530,634 | 1,744,166 | 2,286,228 | 404,742 | - | - |
| Total | \$ 56,592,690 | \$ 58,520,915 | \$ 61,335,693 | \$ 63,946,612 | \$ 63,221,560 | \$ 51,495,650 |

General Government – \$17,591,060

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

General government expenditures are budgeted to increase by \$906,390 or about 5% as compared to the 2018 budget.



Public Safety – \$22,397,570

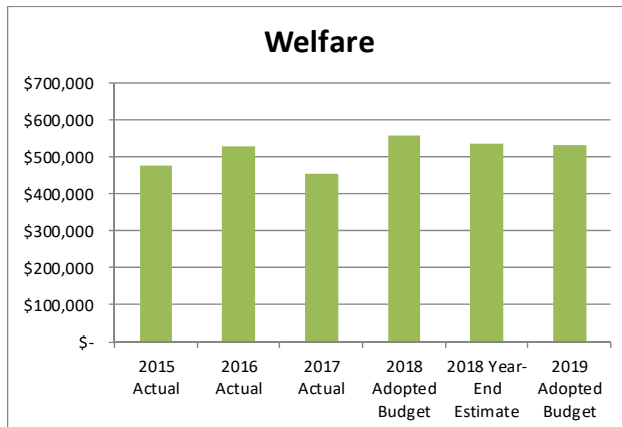
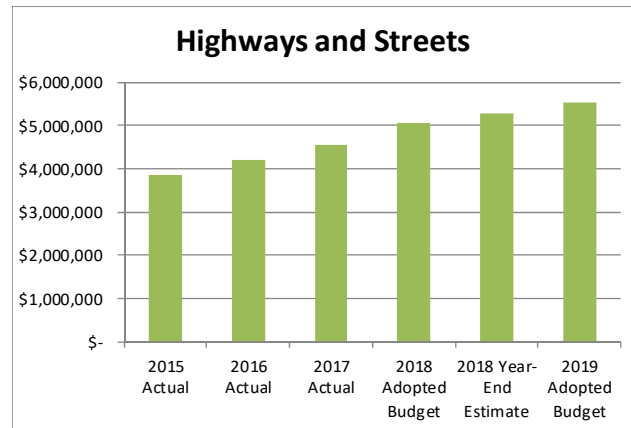
Included in this function are Police, Fire, Emergency Dispatch and Emergency Planning.

Public Safety expenditures are budgeted to decrease by \$13,718,350 or 38% as compared to the 2018 budget. The decrease is related to the City's transition from fire services provider to contracting for services through South Metro Fire Rescue (SMFR). The City's fire-related expenditures and revenues will decrease significantly, but the net cost to the City will increase.

Highways and Streets – \$5,535,200

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

Highway and Streets expenditures are budgeted to increase by \$489,570 or about 10% as compared to the 2018 budget.

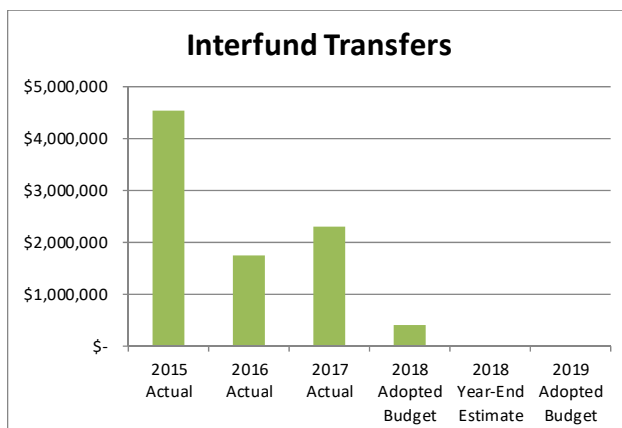
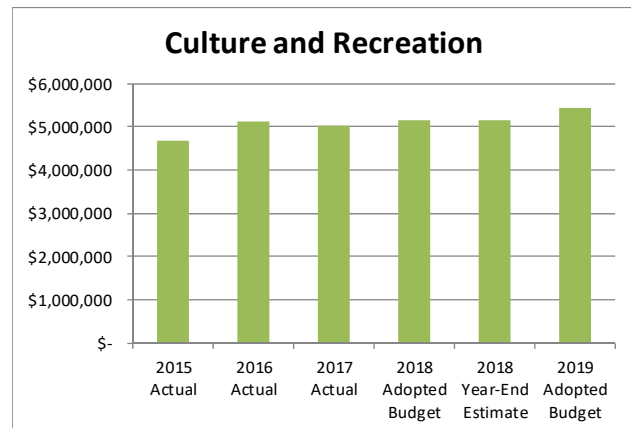


Welfare – \$530,690

Welfare services provided by the city include the Omnibus and Shopping Cart transportation programs; the youth and senior services center and the immigrant resource center. Expenditures are budgeted to decrease by \$25,240 or about 5% as compared to the 2018 budget.

Culture and Recreation – \$5,441,130

Included in this function are Library, Museum and Grounds Maintenance. Expenditures are budgeted to increase by \$301,410 or 6% as compared to the 2018 budget.



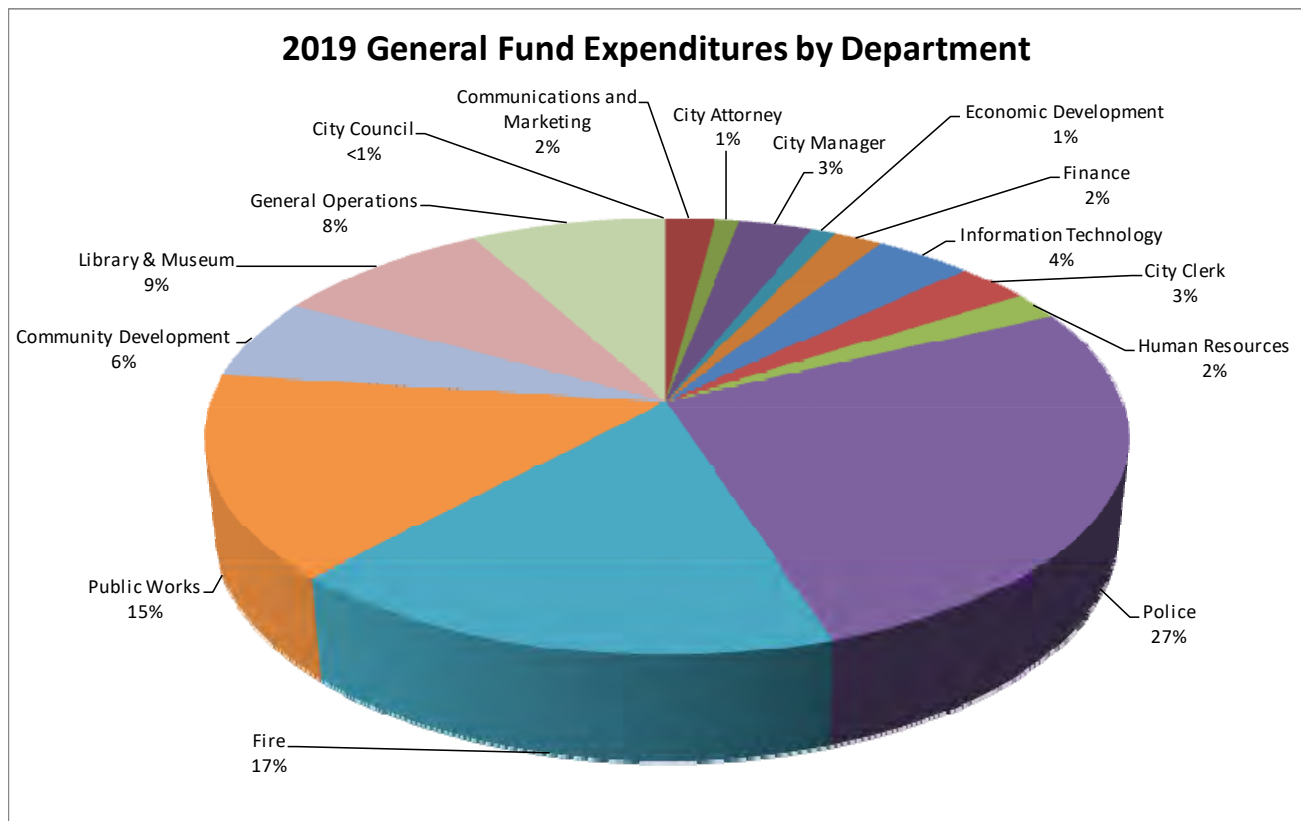
Interfund Transfers – \$0

Included in this function are transfers out of the General Fund. Prior year transfers include the City's share of costs for the South Metro Communications Center and the transfer of fund balance in excess of 17% to the Capital Projects Fund.

General Fund Expenditures

The graphs below show the breakdown of expenditures by department.

| Department Summary | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|---------------------------|------------------------------|---------------------------|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| City Council | \$ 202,489 | \$ 219,374 | \$ 320,202 | \$ 268,330 | \$ 268,330 | \$ 268,590 |
| Communications and Marketing | 1,056,675 | 1,186,271 | 1,049,013 | 1,220,240 | 1,068,620 | 1,173,780 |
| City Attorney | 497,773 | 563,097 | 586,588 | 673,820 | 669,270 | 613,290 |
| City Manager | 730,843 | 786,594 | 585,346 | 807,200 | 945,620 | 856,090 |
| Economic Development | 552,257 | 517,664 | 539,968 | 585,940 | 581,340 | 616,500 |
| Finance | 1,108,304 | 1,090,966 | 973,886 | 1,066,730 | 1,056,070 | 1,225,610 |
| Information Technology | 1,482,239 | 1,804,701 | 1,893,047 | 2,048,530 | 1,915,680 | 1,911,630 |
| City Clerk | 1,124,193 | 1,174,519 | 1,218,674 | 1,262,040 | 1,259,660 | 1,430,450 |
| Human Resources | 802,377 | 961,446 | 934,151 | 1,058,630 | 1,064,040 | 1,242,440 |
| Police | 11,352,410 | 11,725,091 | 12,245,994 | 13,201,410 | 13,087,480 | 13,862,770 |
| Fire | 18,599,554 | 20,840,899 | 22,043,096 | 22,914,510 | 22,928,080 | 8,534,800 |
| Public Works | 6,063,589 | 6,565,127 | 6,806,284 | 7,283,270 | 7,272,570 | 7,586,900 |
| Community Development | 2,058,580 | 2,377,450 | 2,514,216 | 2,750,370 | 2,781,940 | 3,178,480 |
| Library & Museum | 3,944,686 | 4,115,513 | 4,159,563 | 4,393,400 | 4,394,100 | 4,660,280 |
| General Operations | 2,486,087 | 2,848,037 | 3,179,437 | 4,007,450 | 3,928,760 | 4,334,040 |
| Interfund Transfers | 4,530,634 | 1,744,166 | 2,286,228 | 404,742 | - | - |
| Total | \$ 56,592,690 | \$ 58,520,915 | \$ 61,335,693 | \$ 63,946,612 | \$ 63,221,560 | \$ 51,495,650 |



City Council Budget Summary

Mission Statement

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.

Did You Know?

Every odd year four of the seven Council seats are up for election. Council goals are set after each new Council is elected.

Strategic Plan

The City Council adopted three **strategic imperatives** in March of 2018, which serve as the strategic plan for the near term:

- Financial Sustainability
- Community Vision to Comprehensive Plan
- Collaborative Relationships

Major Policy Programs

- Financial Sustainability
 - Fire & EMS Service
 - Priority Based Budgeting
 - Long Term Capital Planning and Funding
- Vision to Comprehensive Plan
 - Vision
 - Comprehensive Plan
 - Transportation Master Plan
- Collaborative Relationships
 - Internal
 - Community
 - Regional

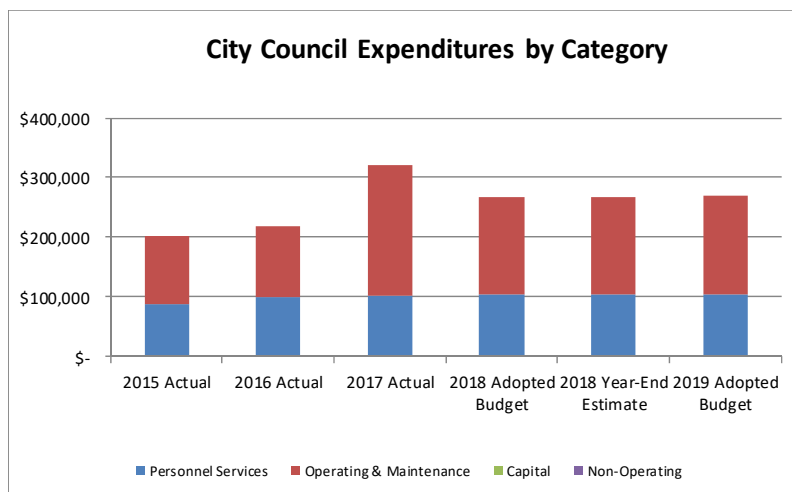
Service Delivery Improvements for 2019

- Develop a budget process that provides the ability to evaluate costs/benefits along with program prioritization
- Deliver cost-efficient municipal services
- Provide police protections that meet the needs of the community
- Provide fire protection and emergency medical services that meet the needs of the community through South Metro Fire Rescue
- Provide building standards and assist the community with code enforcement and building compliance
- Provide and maintain public infrastructure that addresses the needs of residents, visitors, and businesses
- Foster a livable community for a diverse population

City Council

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|-------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-100-6010 | Salary . Regular | 81,785 | 92,101 | 94,616 | 96,900 | 96,900 | 96,900 |
| 01-100-6030 | Social Security | 5,070 | 5,710 | 5,866 | 6,010 | 6,010 | 6,010 |
| 01-100-6035 | Medicare | 1,186 | 1,335 | 1,372 | 1,410 | 1,410 | 1,410 |
| 01-100-6040 | Worker's Comp. Ins. | 125 | 127 | 147 | 160 | 160 | 130 |
| 01-100-6160 | Unemployment Insurance | 69 | 45 | 181 | 200 | 200 | 190 |
| 01-100-7110 | Supplies Office | 1,157 | 2,590 | 4,996 | 4,000 | 4,000 | 4,000 |
| 01-100-7280 | Books Magazines Subscriptions | 148 | - | 45 | 350 | 350 | 350 |
| 01-100-7285 | Dues & Memberships | - | 45 | - | 300 | 300 | 300 |
| 01-100-7420 | Business Meetings | 926 | 5,952 | 1,136 | 2,000 | 2,750 | 3,500 |
| 01-100-7430 | Professional/Consulting Sv | 3,656 | 14,373 | 112,427 | 25,000 | 25,000 | 25,000 |
| 01-100-7431 | Audit | 43,323 | 35,286 | 34,000 | 42,000 | 42,000 | 33,300 |
| 01-100-7450 | Learning & Education | 19,704 | 21,891 | 22,819 | 33,000 | 32,250 | 33,000 |
| 01-100-7461 1048 | Council Outreach | 9,375 | 11,350 | 23,539 | 15,000 | 20,000 | 20,000 |
| 01-100-7461 1283 | Council Breakfasts | 5,396 | 2,515 | - | - | - | - |
| 01-100-7461 1284 | Boards & Commissions Dinner | 4,363 | 9,880 | - | - | - | - |
| 01-100-7461 1285 | Council Projects | 16,259 | - | - | - | - | - |
| 01-100-7461 1293 | Youth in Government | 1,800 | 3,500 | - | - | - | - |
| 01-100-7461 1316 | Council Sponsorships | 8,130 | - | - | - | - | - |
| 01-100-7461 | Art Grants | - | 9,910 | - | 5,000 | - | - |
| 01-100-7464 | Boards & Commissions Dinner | - | - | 9,752 | 11,000 | 15,000 | 15,000 |
| 01-100-7467 | Council Breakfasts | - | - | 6,488 | 3,500 | 3,500 | 6,000 |
| 01-100-7468 | Council Projects | - | - | - | 15,000 | 11,000 | 16,000 |
| 01-100-7469 | Youth in Government | - | - | - | 5,000 | 5,000 | 5,000 |
| 01-100-7470 | Telecommunication | - | 808 | - | - | - | - |
| 01-100-7540 | Office Equipment Maint | - | 1,956 | 2,818 | 2,500 | 2,500 | 2,500 |
| 01-100-7700 | Other Charges | 17 | - | - | - | - | - |
| Total City Council Expenditures | | 202,489 | 219,374 | 320,202 | 268,330 | 268,330 | 268,590 |



Communications and Marketing Budget Summary

Mission Statement

The Department of Communications, Marketing and Events supports 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.

Did You Know?

The Littleton Report continues to be the #1 source of information about the city. The 2018 Resident Survey found that 77 percent of respondents consider it a major or minor source. Littleton.gov.org is the #2 source as indicated by 64% of respondents.

Strategic Plan

- Tell our story.
Utilizing all of the platforms available, continue to communicate about the city's programs, services and projects while engaging citizen feedback in our efforts.
- Build partnerships.
Increase awareness of Littleton's brand, promote tourism, market Littleton as a destination.
- Keep up with technology.
Ensure Littleton remains a leader in delivering information on the most effective technology platforms.
- Create and manage events.
Maintain and improve the quality of life and Littleton's reputation as a place people want to live, work and play.
- Live the brand.
Reinforce the brand in everything we do.

Major Programs

- 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.
- Market Littleton's assets to citizens and non-citizens in order to maintain and enhance Littleton's economy and reputation.
- 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.

Service Delivery Improvements for 2019

- Increase the quality and quantity of communication with citizens through online and traditional platforms.
- Create more videos to tell the city's story.
- Explore and implement new technologies to grow engagement.
- Measure our impact with online tools such as Sprout Social.

How We Support Council's Goals for the City

- Foster citizens' engagement and involvement in their neighborhoods and the community and support council outreach activities by organizing Meet, Greet & Eat, and Telephone Town Halls.
- Improve ways to disseminate information to citizens by creating and publishing more information and tell the city's story on traditional and digital platforms.
- Work with community partners to increase the quality of events that draw citizens and visitors by organizing the Littleton Criterium, Little Jam, and others and support and sponsor Marketing Partner events.

Communications and Marketing Budget Summary (continued)

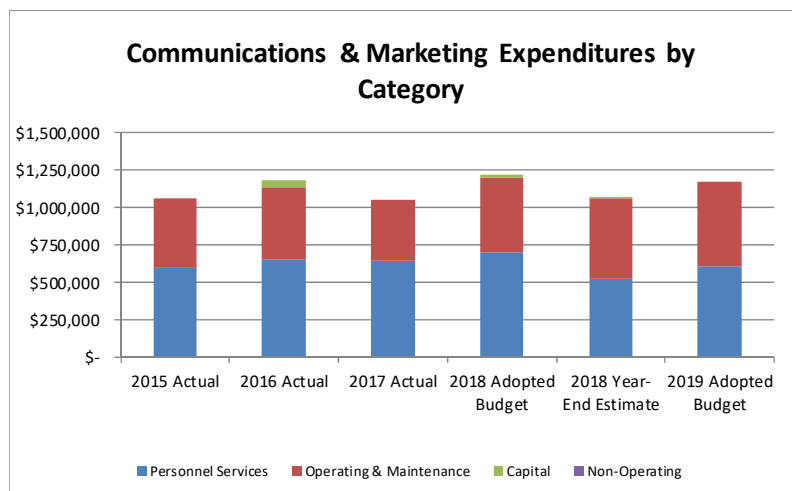
Performance Summary

| What We Measure | Why We Measure It | 2017 Actual | 2018 Anticipated | 2019 Goal |
|--|---|------------------------|------------------------|------------------------|
| Littleton Report (print edition) | #1 source of information about the city according to the 2014 Resident Survey. | 8 issues | 6 issues | 6 issues |
| Littleton Report (online edition) | Updated with news as it happens rather than a bi monthly PDF. | Ongoing | Ongoing | Ongoing |
| Online engagement | Facebook | 4,750 | 9,548 | 10,000 |
| | Twitter followers | 6,750 | 8,149 | 9,000 |
| | Instagram | 500 | 896 | 1,000 |
| | NextDoor | 8,300 | 10,797 | 11,000 |
| | YouTube views | 61,000 | 47,194 | 60,000 |
| Events | 66% of respondents to the 2018 Resident Survey said city-sponsored special events are essential or very important. 68% of respondents to the 2018 Business Survey said Littleton had the “right amount” of Festivals and Concerts but 28% said there was “not enough.” | 25 | 25 | 25 |
| Website | #2 most frequently utilized source of information about the city | 1.5 million page views | 1.2 million page views | 1.5 million Page views |

Communications and Marketing

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|--------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-110-6010 | Salary . Regular | 458,551 | 497,753 | 497,713 | 541,930 | 400,580 | 471,810 |
| 01-110-6030 | Social Security | 27,860 | 30,341 | 31,282 | 33,970 | 29,140 | 29,070 |
| 01-110-6035 | Medicare | 6,516 | 7,096 | 7,316 | 7,950 | 6,820 | 6,900 |
| 01-110-6040 | Worker's Comp. Ins. | 1,700 | 1,515 | 762 | 870 | 750 | 610 |
| 01-110-6050 | Medical | 62,754 | 67,781 | 58,784 | 59,940 | 47,460 | 54,210 |
| 01-110-6051 | Life | 1,811 | 2,326 | 1,072 | 1,220 | 1,040 | 1,100 |
| 01-110-6052 | Disability | 2,646 | 2,815 | 1,420 | 1,570 | 1,330 | 1,470 |
| 01-110-6053 | Dental | 3,011 | 3,410 | 3,001 | 2,940 | 2,350 | 3,300 |
| 01-110-6054 | Vision | - | 635 | 559 | 570 | 450 | 690 |
| 01-110-6055 | Short-Term Disability | - | 215 | 163 | 170 | 140 | 160 |
| 01-110-6060 | ICMA 401A . General Government | 27,104 | 33,995 | 30,398 | 35,390 | 30,040 | 33,030 |
| 01-110-6140 | ICMA Deferred Comp | - | - | 495 | - | - | - |
| 01-110-6141 | ICMA 457 Match 2% | 3,793 | 5,391 | 5,055 | 5,900 | 4,370 | 3,970 |
| 01-110-6142 | Retirement Health Savings | 450 | 1,950 | 2,150 | 2,400 | 2,000 | 2,400 |
| 01-110-6143 | Service Awards | - | 500 | - | - | - | 400 |
| 01-110-6160 | Unemployment Insurance | 65 | 79 | 178 | 470 | 400 | 160 |
| 01-110-7110 | Supplies Office | 1,244 | 2,971 | 1,168 | 1,000 | 1,500 | 1,500 |
| 01-110-7111 | Marketing Materials | 28,456 | 27,432 | 15,777 | 28,000 | 28,000 | 31,000 |
| 01-110-7285 | Dues & Memberships | 2,245 | 2,270 | 2,860 | 3,000 | 3,000 | 3,000 |
| 01-110-7300 | Video Equipment/Supplies | 2,328 | 512 | 1,965 | 2,150 | 2,150 | 2,150 |
| 01-110-7350 | Hardware Maintenance | 5,395 | 6,863 | 2,292 | 5,000 | 5,000 | 5,000 |
| 01-110-7360 | Software Maintenance | 3,612 | 6,626 | 11,603 | 8,500 | 13,500 | 15,000 |
| 01-110-7419 | Bank Fees | - | 120 | 285 | 500 | 300 | 350 |
| 01-110-7420 | Business Meetings | 547 | 692 | 2,259 | 3,500 | 3,500 | 3,500 |
| 01-110-7430 | Professional/Consulting Svcs | 14,847 | 6,736 | 6,794 | 18,500 | 48,500 | 78,500 |
| 01-110-7441 1126 | Littleton Calendar | 16,433 | 16,113 | 17,000 | 25,000 | 25,000 | 25,000 |
| 01-110-7441 1128 | Littleton Report | 26,325 | 36,126 | 41,732 | 45,000 | 45,000 | 45,000 |
| 01-110-7450 | Learning & Education | 10,590 | 7,416 | 8,095 | 10,500 | 10,500 | 10,500 |
| 01-110-7461 | Special Events | 153,356 | 150,086 | 117,726 | 132,000 | 132,000 | 132,000 |
| 01-110-7500 | Printing & Binding | 193,554 | 213,000 | 177,553 | 220,000 | 210,000 | 210,000 |
| 01-110-7540 | Office Equipment Maintenance | 1,482 | 1,986 | 1,556 | 2,800 | 2,800 | 2,000 |
| 01-110-7820 | Building Improvements | - | 23,353 | - | - | - | - |
| 01-110-7860 | Other Equipment | - | 28,167 | - | 19,500 | 11,000 | - |
| Total Communications & Marketing Expenditures | | 1,056,675 | 1,186,271 | 1,049,013 | 1,220,240 | 1,068,620 | 1,173,780 |



City Attorney Budget Summary

Mission Statement

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

Strategic Plan

- Advise city council and city manager regarding legal matters
- Advise city manager and city staff regarding strategic review of municipal code
- Provide ongoing legal advice to city departments in connection with all legal matters related to departmental operations
- Provide legal training to various city divisions
- Defend lawsuits and legal actions against the city

Major Programs

- Legal advisor to City Council, Boards and Commissions and City Staff
- Prosecution
- Contract management
- Electronic discovery
- General counsel legal services

Service Delivery Improvements for 2019

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

Anticipated Service Delivery Improvements by 2023

- Paperless prosecution function
- Electronic discovery
- Full implementation of case, matter and management system
- Incorporation of new technologies into effective and efficient provision of legal services

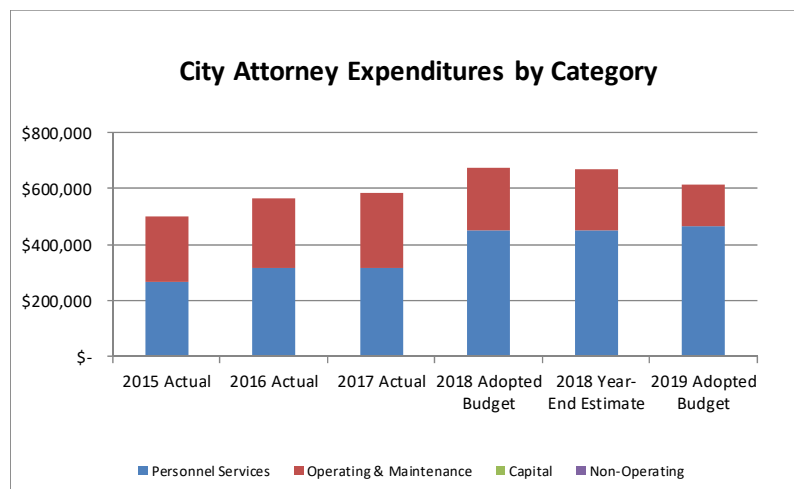
How We Support Council's Goals for the City

- Provide service delivery with unwavering integrity and ethics
- Provide a judicial system that is a place for justice and public safety
- Provide the Legal Services that facilitate other departments' implementation of Council strategic imperatives
- Provide the Legal Services necessary for the Vision and Comprehensive Plan update
- Encourage continuous improvement in service delivery and evaluate potential alternatives; support a work environment that encourages innovation and best management practices

City Attorney

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-120-6010 | Salary . Regular | 214,167 | 257,199 | 242,828 | 355,400 | 355,400 | 367,520 |
| 01-120-6020 | Salary . Overtime | - | - | - | - | 700 | - |
| 01-120-6030 | Social Security | 12,384 | 15,034 | 15,098 | 18,290 | 18,290 | 19,250 |
| 01-120-6035 | Medicare | 3,024 | 3,683 | 3,531 | 5,240 | 5,240 | 5,440 |
| 01-120-6040 | Worker's Comp. Ins. | 366 | 399 | 462 | 700 | 700 | 650 |
| 01-120-6050 | Medical | 17,366 | 17,368 | 33,441 | 34,480 | 34,480 | 36,620 |
| 01-120-6051 | Life | 815 | 1,170 | 538 | 850 | 850 | 860 |
| 01-120-6052 | Disability | 1,248 | 1,369 | 721 | 1,100 | 1,100 | 1,140 |
| 01-120-6053 | Dental | 1,529 | 1,752 | 1,789 | 2,060 | 2,060 | 1,930 |
| 01-120-6054 | Vision | - | 230 | 333 | 400 | 400 | 400 |
| 01-120-6055 | Short-Term Disability | - | 112 | 80 | 100 | 100 | 100 |
| 01-120-6060 | ICMA 401A . General Govern | 13,072 | 14,369 | 15,928 | 24,880 | 24,880 | 21,120 |
| 01-120-6141 | ICMA 457 Match 2% | 3,637 | 3,275 | 3,235 | 5,540 | 5,540 | 7,710 |
| 01-120-6142 | Retirement Health Savings | 188 | 750 | 1,039 | 1,400 | 1,400 | 1,000 |
| 01-120-6143 | Service Awards | - | 300 | - | - | - | - |
| 01-120-6160 | Unemployment Insurance | 27 | 37 | 88 | 310 | 310 | 100 |
| 01-120-7110 | Supplies Office | 3,005 | 2,851 | 3,713 | 3,750 | 3,000 | 3,500 |
| 01-120-7115 | Non-Capital Equipment | 363 | 5,042 | - | 5,000 | - | 3,000 |
| 01-120-7280 | Books Magazines Subscripti | 8,008 | 16,942 | 17,665 | 18,720 | 18,720 | 38,000 |
| 01-120-7285 | Dues & Memberships | 8,376 | 769 | 1,406 | 1,750 | 1,750 | 2,500 |
| 01-120-7360 | Software Maintenance | 8,688 | 547 | - | 550 | 550 | 550 |
| 01-120-7413 | Filing & Recording | 60 | - | - | - | - | - |
| 01-120-7420 | Business Meetings | 866 | 452 | 264 | 800 | 200 | 350 |
| 01-120-7430 | Professional/Consulting Sv | 1,282 | 1,381 | - | 500 | 500 | 500 |
| 01-120-7442 | Personnel Recruitment | - | 6,300 | 4,299 | - | - | - |
| 01-120-7443 | Special Legal Services | 7,359 | - | 230 | 15,250 | 15,250 | 15,250 |
| 01-120-7444 | Contract Attorney | 118,432 | 142,804 | 173,326 | 90,000 | 90,000 | 75,000 |
| 01-120-7445 | Contract Prosecutor | 65,735 | 65,000 | 61,100 | 80,000 | 80,000 | - |
| 01-120-7450 | Learning & Education | 6,324 | 2,517 | 4,431 | 5,000 | 6,500 | 9,000 |
| 01-120-7540 | Office Equipment Maint. | 1,452 | 1,445 | 1,043 | 1,750 | 1,350 | 1,800 |
| Total City Attorney Expenditures | | 497,773 | 563,097 | 586,588 | 673,820 | 669,270 | 613,290 |



City Manager Budget Summary

Mission Statement

The City Manager's Office provides professional leadership in the administration and execution of goals, policies and objectives formulated by city council in coordination with departments, citizens and community groups to continue to make Littleton an attractive and safe community in which to live, work, and play.

Did You Know?

Approximately 50 city employees have been trained in innovation & process improvement.

Strategic Plan

Implement council goals and objectives.

Major Programs

- Implement council's strategic imperatives.
- Develop and manage the city's budget.
- Develop and implement priority based budgeting.
- Assist and guide departments in achieving their goals.
- Represent the city's interests in local, regional, and state issues.
- Pursue organizational improvement.

Service Delivery Improvements for 2019

- Address council identified strategic imperatives
- Implement priority based budgeting
- Capital improvement planning and asset management
- Develop and implement expanded citizen engagement options
- Expand relationships at the local, regional, and state levels
- Address areas of improvement identified in community/business surveys

How We Support Council's Goals for the City

The City Manager's Office supports Council's goals and objectives through the development of work plans and projects that address specific council priorities and imperatives.

City Manager Budget Summary (continued)

Performance Summary

| What We Measure | Why We Measure It | 2017 Actual | 2018 Anticipated | 2019 Goal |
|---|---|-----------------------------------|-----------------------------------|-----------------------------------|
| Improve the percentage of employee evaluations completed on-time (citywide) | To ensure employees are performing to their highest potential, achieving their individual performance goals, and that they are supported by their supervisors | 68% | 72% | 75% |
| Improve satisfaction levels determined through the biannual citizen and business surveys (measured as Overall City Service Quality question – percent rated as “excellent” or “good” for residential survey and Overall direction the city is taking – percent rated as “excellent” or “good”) | In an effort to ensure our citizens (C) and businesses (B) feel the city is addressing their desired level of service quality | <u>2016</u> 84% (C) 61% (B) | <u>2018</u> 81% (C) 61% (B) | <u>2020</u> 88% (C) 75% (B) |

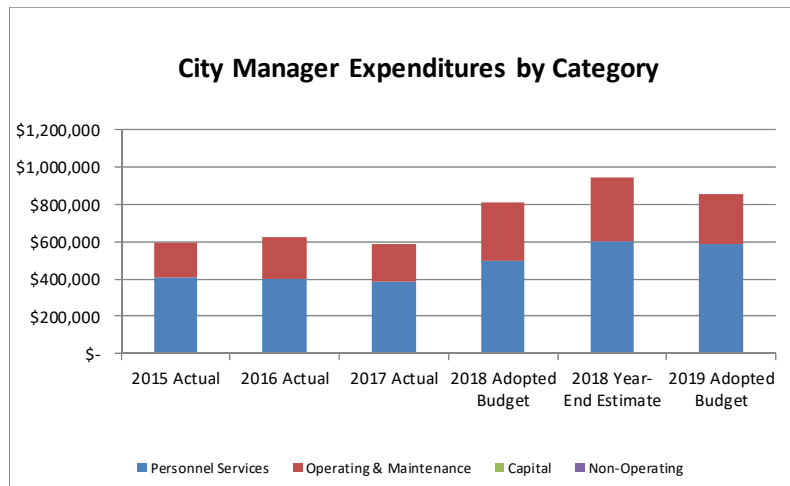
Division Budget Summary Overview

| Division | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| City Manager | 591,484 | 622,533 | 585,346 | 807,200 | 945,620 | 856,090 |
| Youth & Senior Services | 139,359 | 164,061 | - | - | - | - |
| <i>Total Expenditures - City Manager</i> | <i>730,843</i> | <i>786,594</i> | <i>585,346</i> | <i>807,200</i> | <i>945,620</i> | <i>856,090</i> |

City Manager

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|----------------------------------|--------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-130-6010 | Salary . Regular | 321,659 | 322,921 | 301,739 | 379,020 | 455,370 | 454,960 |
| 01-130-6030 | Social Security | 16,546 | 17,642 | 16,025 | 18,480 | 23,310 | 22,700 |
| 01-130-6035 | Medicare | 4,616 | 4,695 | 5,026 | 5,860 | 6,990 | 7,170 |
| 01-130-6040 | Worker's Comp. Ins. | 500 | 512 | 573 | 610 | 730 | 610 |
| 01-130-6050 | Medical | 35,315 | 26,785 | 18,022 | 27,090 | 39,570 | 24,840 |
| 01-130-6051 | Life | 1,366 | 1,134 | 637 | 880 | 1,060 | 1,070 |
| 01-130-6052 | Disability | 1,820 | 1,415 | 667 | 1,140 | 1,380 | 1,410 |
| 01-130-6053 | Dental | 1,529 | 1,259 | 1,018 | 1,470 | 2,060 | 1,930 |
| 01-130-6054 | Vision | - | 234 | 190 | 290 | 410 | 400 |
| 01-130-6055 | Short-Term Disability | - | 71 | 60 | 70 | 100 | 100 |
| 01-130-6060 | ICMA 401A . General Govern | 19,619 | 16,866 | 14,760 | 25,750 | 31,100 | 31,850 |
| 01-130-6141 | ICMA 457 Match 2% | 2,164 | 2,558 | 21,372 | 25,360 | 26,890 | 27,100 |
| 01-130-6142 | Retirement Health Savings | 188 | 610 | 584 | 1,000 | 1,400 | 1,400 |
| 01-130-6143 | Service Awards | - | 300 | - | - | - | - |
| 01-130-6160 | Unemployment Insurance | 36 | 34 | 66 | 330 | 400 | 100 |
| 01-130-6170 | Auto Allowance | - | 1,043 | 5,492 | 6,300 | 12,300 | 12,300 |
| 01-130-7110 | Supplies Office | 2,507 | 1,006 | 2,390 | 3,000 | 3,000 | 3,000 |
| 01-130-7115 | Non-Capital Equipment | 835 | 1,385 | 11,633 | 1,500 | 1,500 | 1,500 |
| 01-130-7280 | Books Magazines Subscripti | 184 | 31 | - | 250 | 250 | 250 |
| 01-130-7285 | Dues & Memberships | 3,433 | 4,015 | 2,355 | 5,000 | 5,000 | 5,000 |
| 01-130-7300 | Supplies Other Special | 386 | 363 | - | - | - | - |
| 01-130-7350 | Hardware Maintenance | 57 | 1,604 | - | 2,500 | - | 2,500 |
| 01-130-7360 | Software Maintenance | 60 | 343 | - | 500 | - | 500 |
| 01-130-7420 | Business Meetings | 5,875 | 10,218 | 3,922 | 11,000 | 4,000 | 10,000 |
| 01-130-7430 | Professional/Consulting Sv | 38,013 | 43,325 | 40,704 | 145,000 | 192,000 | 105,000 |
| 01-130-7442 | Personnel Recruitment | - | 27,300 | 14,048 | - | - | - |
| 01-130-7450 | Learning & Education | 18,300 | 9,591 | 11,042 | 17,000 | 10,000 | 17,000 |
| 01-130-7461 | 1150 Local Partnership Funding | 75,567 | 123,500 | 111,000 | 86,300 | 86,300 | 81,900 |
| 01-130-7461 | 1213 Town Hall Arts Center | 38,500 | - | - | 38,500 | 38,500 | 38,500 |
| 01-130-7540 | Office Equipment Maint. | 1,341 | 1,773 | 2,021 | 3,000 | 2,000 | 3,000 |
| 01-130-7700 | Other Charges | 1,068 | - | - | - | - | - |
| City Manager Expenditures | | 591,484 | 622,533 | 585,346 | 807,200 | 945,620 | 856,090 |

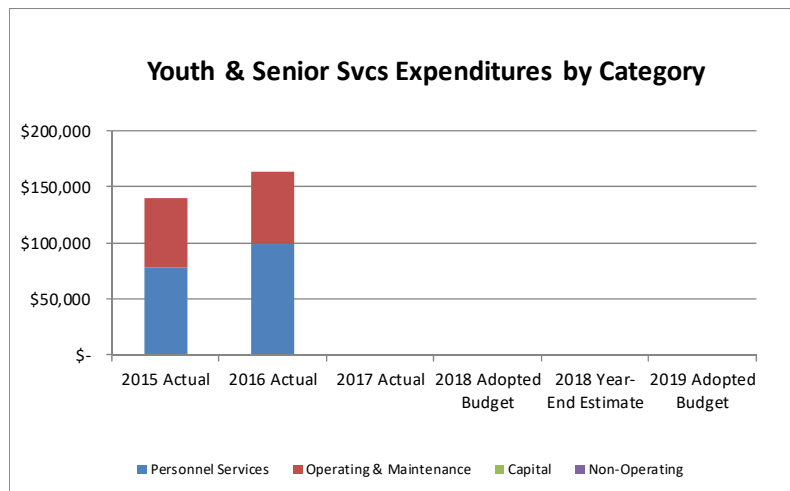


Youth and Senior Services

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|--------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-131-6010 | Salary . Regular | 70,121 | 86,883 | - | - | - | - |
| 01-131-6030 | Social Security | 4,275 | 5,533 | - | - | - | - |
| 01-131-6035 | Medicare | 1,000 | 1,294 | - | - | - | - |
| 01-131-6040 | Worker's Comp. Ins. | 104 | 114 | - | - | - | - |
| 01-131-6051 | Life | 143 | 258 | - | - | - | - |
| 01-131-6052 | Disability | 308 | 313 | - | - | - | - |
| 01-131-6055 | Short-Term Disability | - | 34 | - | - | - | - |
| 01-131-6060 | ICMA 401A . General Govern | (534) | 2,792 | - | - | - | - |
| 01-131-6140 | ICMA . Deferred Comp | 2,592 | 1,130 | - | - | - | - |
| 01-131-6141 | ICMA 457 Match 2% | - | 720 | - | - | - | - |
| 01-131-6142 | Retirement Health Savings | - | 150 | - | - | - | - |
| 01-131-6160 | Unemployment Insurance | 21 | 22 | - | - | - | - |
| 01-131-7110 | Supplies Office | 1,842 | 2,197 | - | - | - | - |
| 01-131-7115 | Non-Capital Equipment | 7,839 | 5,450 | - | - | - | - |
| 01-131-7280 | Books Magazines Subscripti | 192 | 24 | - | - | - | - |
| 01-131-7285 | Dues & Memberships | 24 | - | - | - | - | - |
| 01-131-7360 | Software Maintenance | 72 | - | - | - | - | - |
| 01-131-7420 | Business Meetings | 69 | 664 | - | - | - | - |
| 01-131-7430 | Professional/Consulting Sv | 5,420 | 15,350 | - | - | - | - |
| 01-131-7450 | Learning & Education | 399 | 296 | - | - | - | - |
| 01-131-7461 | 1231 Youth Development Program | 30,744 | 40,837 | - | - | - | - |
| 01-131-7461 | Senior Services Program | 14,382 | - | - | - | - | - |
| 01-131-7540 | Office Equipment Maint. | 346 | - | - | - | - | - |
| Youth & Senior Services Expenditures | | 139,359 | 164,061 | - | - | - | - |

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



Economic Development Budget Summary

Mission Statement

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

Did You Know?

The City of Littleton offers unparalleled high-end, no-cost resources that assist with business development and growth.

Strategic Plan

- Provide strategic assistance to Littleton businesses with particular focus on maximizing individual business success and job growth
- Recruit, retain, and assist business wishing to expand
- Work with City staff and community partners on strategies to draw visitors and elevate the reputation of Littleton
- Encourage a balanced blend of businesses that contribute to a strong, diverse and resilient local economy
- Work with Community Development to ensure new development, infill development, and redevelopment follows community and city council vision and goals
- Enhance internal and external department communication

Major Programs

- Business Retention
- Business Attraction
- Business Education
- Development Liaison
- Revitalization Incentive Grant – Marketing and Management
- Internal Service Provider – GIS, Research, Business Information

Pursuit of Council Approved Recommendations for 2018 and 2019

- Areas of Economic Significance
 - Developments within designated areas identified by the upcoming city visioning, area planning, and comprehensive plan processes, when approved by city council would receive priority consideration for incentives
- Redevelopment Incentive Grant – Areas of Economic Significance
 - Increased allocation earmarked for improvements proposed within designated areas
- Downtown District
 - Mechanism to manage and improve the district
- Improvement District(s)
 - Mechanism to cover infrastructure improvements
- Mixed Use Projects
 - Development agreements - % commercial/retail prior to housing
- Accelerated Development Review
 - Develop criteria and process as a concept applicable to designated Areas of Economic Significance or broadened for specific types of development

How We Support Council's Goals for the City

Pursue a balanced and sustainable local economy

- Grow jobs by providing strategic assistance to Littleton businesses.
- Recruit, retain and assist businesses wishing to expand.
- Work with community partners to increase the number and quality of events that draw citizens and visitors.
- Seek a balanced blend of businesses to enhance the economic, retail and cultural environment.

Economic Development Budget Summary (continued)

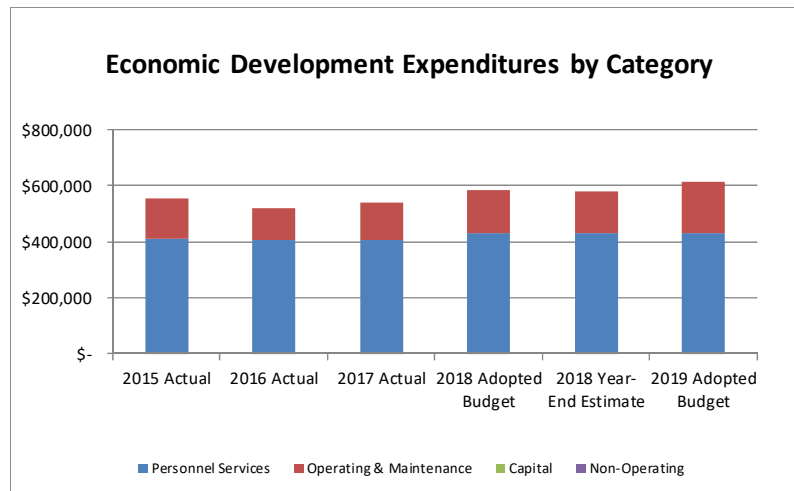
Performance Summary

| What We Measure | 2017 | 2018 | Comments |
|-------------------------------------|------|------|--|
| Business Retention Projects | 670 | 788 | Improved outreach led to more business owners using and reusing services/resources |
| Business Attraction Projects | 404 | 377 | Market driven housing projects & reduction on retail opportunities resulted in slightly lower numbers |
| New Businesses Licensed | 130 | 164 | Good economic conditions and increased outreach for business registration may account for higher numbers |
| Businesses Closed | 69 | 48 | Better economy, fewer closures |

Economic Development

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-140-6010 | Salary . Regular | 307,994 | 301,344 | 298,953 | 317,420 | 317,420 | 318,800 |
| 01-140-6030 | Social Security | 18,928 | 18,600 | 19,072 | 19,980 | 19,980 | 20,060 |
| 01-140-6035 | Medicare | 4,427 | 4,350 | 4,461 | 4,670 | 4,670 | 4,700 |
| 01-140-6040 | Worker's Comp. Ins. | 462 | 415 | 461 | 510 | 510 | 420 |
| 01-140-6050 | Medical | 52,198 | 47,671 | 53,463 | 52,550 | 52,550 | 51,370 |
| 01-140-6051 | Life | 1,159 | 1,406 | 679 | 760 | 760 | 750 |
| 01-140-6052 | Disability | 1,728 | 1,704 | 905 | 990 | 990 | 990 |
| 01-140-6053 | Dental | 2,328 | 2,446 | 2,352 | 2,350 | 2,350 | 2,200 |
| 01-140-6054 | Vision | - | 455 | 438 | 460 | 460 | 460 |
| 01-140-6055 | Short-Term Disability | - | 137 | 105 | 110 | 110 | 110 |
| 01-140-6060 | ICMA 401A . General Govern | 17,740 | 20,365 | 19,745 | 22,220 | 22,220 | 22,320 |
| 01-140-6141 | ICMA 457 Match 2% | 3,293 | 3,941 | 4,398 | 4,790 | 4,790 | 4,770 |
| 01-140-6142 | Retirement Health Savings | 300 | 1,200 | 1,500 | 1,600 | 1,600 | 1,600 |
| 01-140-6143 | Service Awards | - | - | 100 | 200 | 200 | - |
| 01-140-6160 | Unemployment Insurance | 44 | 42 | 100 | 280 | 280 | 110 |
| 01-140-7110 | Supplies Office | 464 | 642 | 142 | 500 | 500 | 1,300 |
| 01-140-7115 | Non-Capital Equipment | 3,526 | 406 | 1,314 | 3,800 | 2,300 | 4,590 |
| 01-140-7280 | Books Magazines Subscripti | 93 | - | 100 | 300 | 300 | 300 |
| 01-140-7282 | Database Subscriptions | 56,610 | 62,930 | 24,373 | 35,810 | 40,810 | 59,900 |
| 01-140-7285 | Dues & Memberships | 3,430 | 2,750 | 3,775 | 3,440 | 3,440 | 3,440 |
| 01-140-7360 | Software Maintenance | - | 499 | - | - | - | - |
| 01-140-7420 | Business Meetings | 2,422 | 1,464 | 1,393 | 3,500 | 3,500 | 3,500 |
| 01-140-7430 | Professional/Consulting Sv | 37,571 | 15,073 | - | 5,000 | 5,000 | 10,000 |
| 01-140-7450 | Learning & Education | 2,487 | 549 | 460 | 3,500 | 3,500 | 3,500 |
| 01-140-7461 | Grants/Incentives | 34,451 | 28,886 | 101,082 | 100,000 | 91,900 | 100,000 |
| 01-140-7540 | Office Equipment Maint | 602 | 389 | 597 | 1,200 | 1,200 | 1,310 |
| Total Economic Development Expenditures | | 552,257 | 517,664 | 539,968 | 585,940 | 581,340 | 616,500 |



Finance Budget Summary

Mission Statement

The finance department is committed to addressing customer needs by providing excellent service through sound financial management and professionalism.

Did You Know?

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

Strategic Plan

Provide 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

- Sales tax
- Sewer and storm utility billing
- Purchasing
- Payroll
- Financial planning, analysis and budgeting
- Financial reporting and auditing

Service Delivery Improvements for 2019

- Continue encouraging employees to embrace process improvement by scheduling time for internal process improvement implementation.
- Implement a new sales tax return process to reduce staff time and manual data entry errors.

How We Support Council's Goals for the City

- Maintain a high bond rating through conservative financial management and planning
- Prepare monthly financial reports which are timely, accurate and transparent in an easily understood format for both internal and external users
- Enhance financial and budgetary reporting based on feedback from City Council, citizens and the Government Finance Officers Association
- Encourage employees to embrace process improvement by attending innovation workshops
- Work alongside the City Manager's office to implement Priority Based Budgeting and find better ways to continue to provide services to our citizens

Anticipated Service Delivery Improvements by 2023

- Review software systems for possible upgrades and integrations.
- Find process efficiencies to reduce accounts payable invoice processing time
- Find ways to help customers meet utility billing due dates to reduce the number of customers certified annually to the Counties.

Finance Budget Summary (continued)

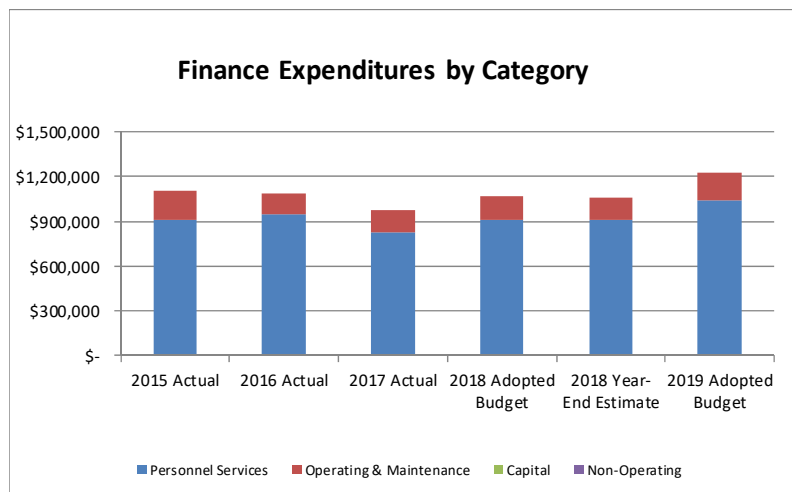
Performance Summary

| What We Measure | Why We Measure It | 2017 Actual | 2018 Anticipated | 2019 Goal |
|--|---|----------------|---------------------|--------------|
| General Fund Budget Performance | Accurate budgeting improves the decision-making process by allowing timely decisions for all revenue sources. | 104% | 99.7% | 100% |
| Annual Investment Yield | Higher yields on investments create a stronger cash flow related to interest earned and are part of sound fiscal management. | 1.77% | 2.20% | 2.50% |
| Online Sales Tax Return Filings | Online filing reduces the amount of manual data entry and prevents clerical errors. | 41% | 47% | 52% |
| Online Utility Billing Payments | Online payment of utility bills allows more efficient processing of payments and timely cash flow. | 14% | 16% | 18% |
| Percentage of Utility Bills Certified to Counties | Certification of utility bills increases costs to the customers and reduces timely cash flow to the City. Certifications are minimized by allowing more time to pay a bill and enhancing communication preceding the annual due date. | 8% | 8% | 6% |
| Percentage of Delinquent Sales Tax Returns | Timely return filing improves cash flow, reduces staff time to pursue payments, and shows sound fiscal controls. | 4.0% | 2.9% | 2.5% |

Finance

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|-----------------------------------|----------------------------|------------------|------------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-150-6010 | Salary . Regular | 660,329 | 703,227 | 596,395 | 654,860 | 654,260 | 765,550 |
| 01-150-6020 | Salary . Overtime | 11,894 | 6,310 | 5,850 | 9,000 | 9,000 | 11,000 |
| 01-150-6030 | Social Security | 39,930 | 41,695 | 38,079 | 41,210 | 42,440 | 47,670 |
| 01-150-6035 | Medicare | 9,667 | 10,155 | 8,906 | 9,640 | 9,930 | 11,430 |
| 01-150-6040 | Worker's Comp. Ins. | 1,051 | 959 | 902 | 1,050 | 1,080 | 1,010 |
| 01-150-6050 | Medical | 119,811 | 109,327 | 112,508 | 118,900 | 120,750 | 123,100 |
| 01-150-6051 | Life | 2,469 | 3,141 | 1,295 | 1,570 | 1,620 | 1,790 |
| 01-150-6052 | Disability | 3,894 | 3,798 | 1,469 | 1,830 | 1,890 | 2,380 |
| 01-150-6053 | Dental | 6,115 | 5,645 | 5,386 | 5,880 | 6,020 | 6,060 |
| 01-150-6054 | Vision | - | 937 | 1,003 | 1,140 | 1,160 | 1,260 |
| 01-150-6055 | Short-Term Disability | - | 331 | 239 | 270 | 280 | 300 |
| 01-150-6060 | ICMA 401A . General Govern | 38,755 | 46,244 | 37,427 | 45,840 | 47,250 | 53,590 |
| 01-150-6141 | ICMA 457 Match 2% | 11,670 | 11,155 | 8,546 | 9,860 | 10,260 | 11,920 |
| 01-150-6142 | Retirement Health Savings | 750 | 2,925 | 3,250 | 4,000 | 4,100 | 4,400 |
| 01-150-6143 | Service Awards | - | 500 | - | 900 | 900 | - |
| 01-150-6160 | Unemployment Insurance | 106 | 115 | 335 | 570 | 580 | 290 |
| 01-150-7110 | Supplies Office | 4,206 | 7,311 | 6,721 | 9,000 | 9,000 | 9,500 |
| 01-150-7115 | Non-capital Equipment | 1,940 | 1,607 | 150 | 1,000 | 4,000 | 1,000 |
| 01-150-7280 | Books Magazines Subscripti | 852 | 600 | 564 | 500 | 500 | 1,000 |
| 01-150-7285 | Dues & Memberships | 3,704 | 2,650 | 2,047 | 2,010 | 2,050 | 2,070 |
| 01-150-7360 | Software Maintenance | 61,604 | 46,063 | 39,148 | 46,540 | 46,540 | 48,900 |
| 01-150-7419 | Bank Fees | 36,556 | 19,896 | 27,621 | 27,440 | 27,490 | 48,390 |
| 01-150-7420 | Business Meetings | 918 | 775 | 184 | 750 | 750 | 750 |
| 01-150-7430 | Professional/Consulting Sv | 75,081 | 48,531 | 66,999 | 53,280 | 40,000 | 51,780 |
| 01-150-7450 | Learning & Education | 8,993 | 9,694 | 3,111 | 12,500 | 7,050 | 13,000 |
| 01-150-7490 | Advertising/Legal Notices | 3,073 | 3,209 | 2,110 | 3,390 | 3,170 | 3,170 |
| 01-150-7500 | Printing & Binding | 59 | - | - | - | - | - |
| 01-150-7540 | Office Equipment Maint. | 4,877 | 4,166 | 3,641 | 3,800 | 4,000 | 4,300 |
| Total Finance Expenditures | | 1,108,304 | 1,090,966 | 973,886 | 1,066,730 | 1,056,070 | 1,225,610 |



Information Technology Budget Summary

Mission Statement

Information Technology is responsible for the information and communication technology systems used to collect, manage, store, and deliver information that supports the operations, management, and decision-making of the City of Littleton.

Information Technology is committed to the success of city employees, citizens, business, and government: by working as a team in a supportive, courteous, and professional manner; by building and maintaining collaborative partnerships; and by listening, anticipating needs, and providing qualitative, timely, and innovative solutions.

Did You Know?

The citywide digital transformation is ongoing with the vision of building, maintaining, and enhancing multidirectional digital connections amongst city employees, citizens, business, and government.

Strategic Plan

- Develop, integrate, and align IT and citywide goals
- Implement and maintain continual improvement
- Measure IT organization effectiveness and efficiency
- Optimize costs and Total Cost of Ownership
- Achieve and demonstrate Return on Investment
- Demonstrate the value of IT
- Develop and maintain organization, vendor, and IT partnerships and relationships
- Continuously improve project delivery success
- Implement appropriate outsourcing, insourcing, and smart sourcing
- Consistently deliver required, justified services
- Manage constant IT change
- Demonstrate appropriate IT governance

Major Programs

The Information Technology (IT) Department is responsible for city-wide technology, geographic, and communication systems: development, implementation, innovation, integration, management, maintenance, operations, planning, procurement, research, security, selection, support and training.

Service Delivery Improvements for 2019

- Continue to evaluate ways to improve the efficiency, effectiveness, and flexibility of IT products, services, and processes
- Continue to implement the Geographic Information Systems (GIS) strategy to improve ways to disseminate information to citizens
- Continue to implement the Digital City Strategy to foster citizens' engagement and involvement in their community
- Develop and implement a strategy to transition, as appropriate, from PCs and Laptops to tablet computers and/or virtual desktops
- Develop and implement an open data program

How We Support Council's Goals for the City

- Continuously evaluate the aspects of the department to create a work environment that encourages innovation and best management practices.
- Continuously measure and improve the quality of services delivered, from an organizational and customer perspective.
- Continue to implement a Geographic Information Systems (GIS) strategy to improve ways to disseminate information to citizens.
- Continue to implement a Digital City Strategy to foster citizens' engagement and involvement in their community.
- Upgrade, replace, and/or implement public safety technology to ensure that the services delivered continue to meet the needs of the community.

Information Technology Budget Summary (continued)

Anticipated Service Delivery Improvements by 2023

- Increase customer satisfaction with IT services
- Improve service availability
- Look for costs savings from reduced rework, lost time, improved resource management and usage
- Improve delivery time for new products and services
- Improve decision making and optimized risk
- Evaluate current city systems and new city systems to determine if it makes sense to host the systems on premise or in the cloud
- Evaluate the service needs of our customers to determine if the IT department has the right staffing level and skills sets
- Partner with city departments to review current and potential new technology solutions for possible upgrades and integrations

Performance Summary

Total Number of Customers (City Employees – June 2018): 535

Service Requests for June 1, 2017 – June 30, 2018

| | Help Desk | IT Projects | IT Capital Projects | Total |
|-----------------|-----------|-------------|---------------------|-------|
| Tickets Opened | 5,293 | 2,167 | 71 | 7,531 |
| Tickets Closed | 5,094 | 1,940 | 39 | 7,073 |
| Tickets Pending | 199 | 227 | 32 | 458 |

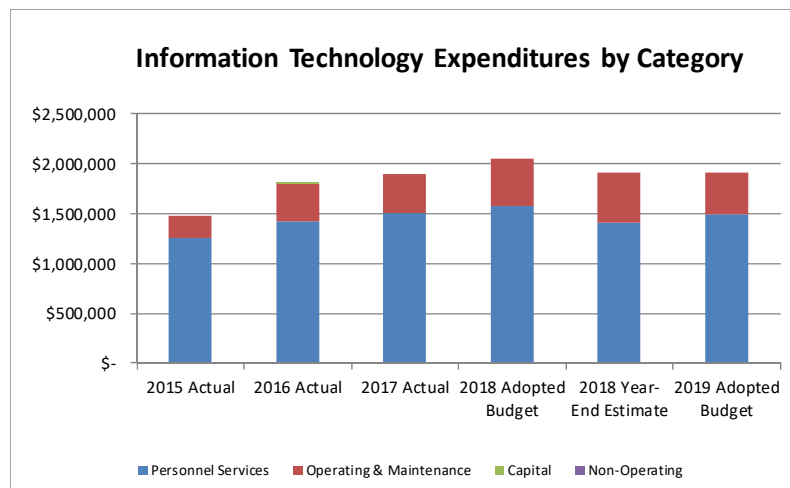
Assets (June 2018)

| | |
|--------------------|------------|
| Desktops | 293 |
| MDTs | 98 |
| Laptops | 147 |
| Tablets | 141 |
| Servers (Virtual) | 46 |
| Servers (Physical) | 13 |
| Cell Phones | 250 |
| Network Devices | 126 |
| Desk Phones | 400 |
| Printers/Fax/Scan | <u>165</u> |
| Total | 1,679 |

Information Technology

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-160-6010 | Salary . Regular | 946,008 | 1,066,571 | 1,135,406 | 1,192,880 | 1,027,880 | 1,130,280 |
| 01-160-6020 | Salary . Overtime | 221 | 1,068 | 1,089 | 1,800 | 500 | 2,000 |
| 01-160-6030 | Social Security | 57,134 | 63,553 | 70,320 | 73,270 | 73,270 | 68,710 |
| 01-160-6035 | Medicare | 13,543 | 15,190 | 16,754 | 17,550 | 17,550 | 16,640 |
| 01-160-6040 | Worker's Comp. Ins. | 1,139 | 1,080 | 1,319 | 1,470 | 1,470 | 1,010 |
| 01-160-6050 | Medical | 151,315 | 170,572 | 173,248 | 171,400 | 171,400 | 162,980 |
| 01-160-6051 | Life | 3,541 | 4,956 | 2,477 | 2,840 | 2,840 | 2,640 |
| 01-160-6052 | Disability | 5,309 | 5,976 | 3,287 | 3,670 | 3,670 | 3,500 |
| 01-160-6053 | Dental | 6,609 | 7,503 | 7,668 | 7,640 | 7,640 | 6,610 |
| 01-160-6054 | Vision | - | 1,397 | 1,428 | 1,480 | 1,480 | 1,370 |
| 01-160-6055 | Short-Term Disability | - | 424 | 366 | 350 | 350 | 320 |
| 01-160-6060 | ICMA 401A . General Govern | 54,553 | 72,112 | 71,915 | 82,780 | 82,780 | 79,010 |
| 01-160-6130 | Educational Benefits | - | - | 3,000 | - | - | - |
| 01-160-6141 | ICMA 457 Match 2% | 13,138 | 14,697 | 16,325 | 18,300 | 18,300 | 15,110 |
| 01-160-6142 | Retirement Health Savings | 825 | 3,600 | 4,675 | 5,200 | 5,200 | 4,800 |
| 01-160-6143 | Service Awards | - | 700 | 200 | 600 | 600 | 400 |
| 01-160-6160 | Unemployment Insurance | 134 | 143 | 350 | 1,040 | 1,040 | 320 |
| 01-160-7110 | Supplies Office | 4,695 | 3,967 | 4,499 | 4,000 | 4,000 | 4,000 |
| 01-160-7115 | Non-Capital Expenditures | - | 8,150 | - | - | - | - |
| 01-160-7285 | Dues & Memberships | 2,310 | 3,609 | 3,359 | 9,760 | 9,760 | 9,930 |
| 01-160-7350 | Hardware Maintenance | 52,877 | 71,762 | 62,964 | 88,920 | 89,800 | 53,900 |
| 01-160-7360 | Software Maintenance | 135,107 | 224,112 | 230,748 | 278,730 | 278,730 | 269,570 |
| 01-160-7420 | Business Meetings | 315 | 442 | 645 | 500 | 500 | 500 |
| 01-160-7430 | Professional/Consulting Sv | 5,381 | 3,832 | 32,394 | 35,000 | 67,570 | 40,000 |
| 01-160-7442 | Personnel Recruitment | - | 17,120 | - | - | - | - |
| 01-160-7450 | Learning & Education | 26,937 | 32,635 | 46,323 | 46,850 | 46,850 | 35,530 |
| 01-160-7540 | Office Equipment Maint. | 1,148 | 1,484 | 2,288 | 2,500 | 2,500 | 2,500 |
| 01-160-7840 | Capital - Office Equipment | - | 8,046 | - | - | - | - |
| Total Information Technology Expenditures | | 1,482,239 | 1,804,701 | 1,893,047 | 2,048,530 | 1,915,680 | 1,911,630 |



City Clerk Budget Summary

Mission Statement

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.

Did You Know?

In 2018, the Littleton City Clerk's Office has scanned approximately 15 legal sized boxes into Laserfiche to enable better records retention.

Major Programs

- Elections
- Municipal Court
- Omnibus and Shopping Cart
- Licensing Authority
- Board and Commission Recruitment
- Records retention and records requests
- City Council support

Service Delivery Improvements for 2019

- Continue to reduce paper files by electronic filing and indexing
- Continue to go paperless at the courthouse
- Work on making election FCPA filing electronic
- Online submission of records requests
- Upgrade court software

How We Support Council's Goals for the City

The City Clerk's staff is committed to achieving its mission through:

- Instilling a high value on excellent customer service and serving the public in a courteous, professional and friendly manner;
- Promoting positive employee morale throughout the city organization through a spirit of teamwork and cooperation;
- Staying abreast of the current laws governing the department's areas of responsibility;
- Proactively seeking out innovative processes to achieve a high level of efficiency; and
- Preserving the city's history and making it available to the public through a highly effective and sound records-management program.

Anticipated Service Delivery Improvements by 2023

- Reduction of paper files by more than 40%
- Continue to assist all departments in records retention practices
- Continue Omnibus/Shopping Cart programs through fundraising efforts
- Upgrade/replace court software

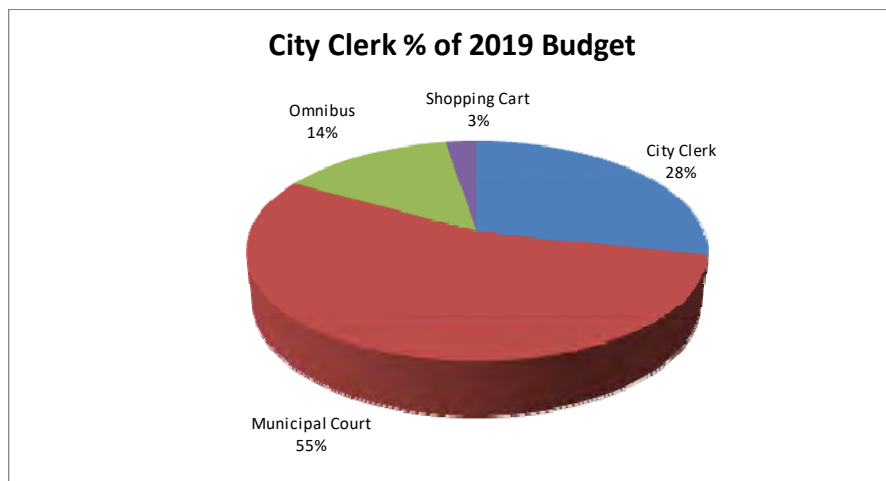
Performance Summary

| What We Measure | Why We Measure It | 2017 Actual | 2018 Anticipated | 2019 Goal |
|-----------------------------|---|---------------------------------------|---------------------------------------|---|
| Omnibus Riders | Accurate account of riders improves budgeting and allows for scheduling more efficiently. | 5,680 pick-ups 5,374 drop-offs | 5,689 pick-ups 5,518 drop-offs | 6,000 pick-ups 5,900 drop-offs |
| Shopping Cart Riders | Accurate account of riders improves budgeting and allows for scheduling more efficiently. | 7,216 | 7,909 | 7,900 |
| Records Requests | Records request time frames are handled according to the State of Colorado Open Records Act. It is important for the city to know the cost of records requests. | 268 requests 285 hours to complete | 232 requests 205 hours to complete | 200-with Laserfiche upgrade and public portal; requests should decline. |

City Clerk Budget Summary

Division Budget Summary Overview

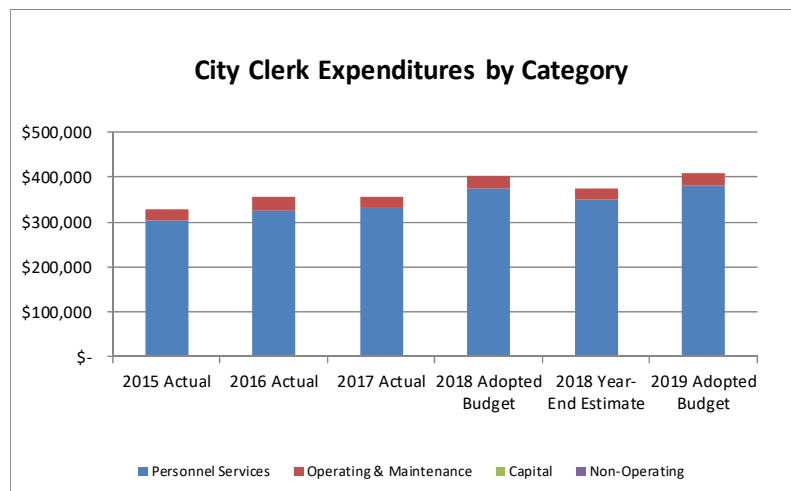
| Division | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| City Clerk | 328,963 | 355,362 | 354,628 | 403,070 | 375,980 | 407,550 |
| City Clerk Municipal Court | 571,575 | 577,956 | 623,096 | 609,120 | 633,830 | 780,610 |
| City Clerk Omnibus | 186,593 | 202,389 | 201,187 | 207,420 | 207,420 | 205,880 |
| City Clerk Shopping Cart | 37,062 | 38,812 | 39,763 | 42,430 | 42,430 | 36,410 |
| <i>Total Expenditures - City Clerk</i> | <i>1,124,193</i> | <i>1,174,519</i> | <i>1,218,674</i> | <i>1,262,040</i> | <i>1,259,660</i> | <i>1,430,450</i> |



City Clerk – City Clerk

Expenditures by Line Item

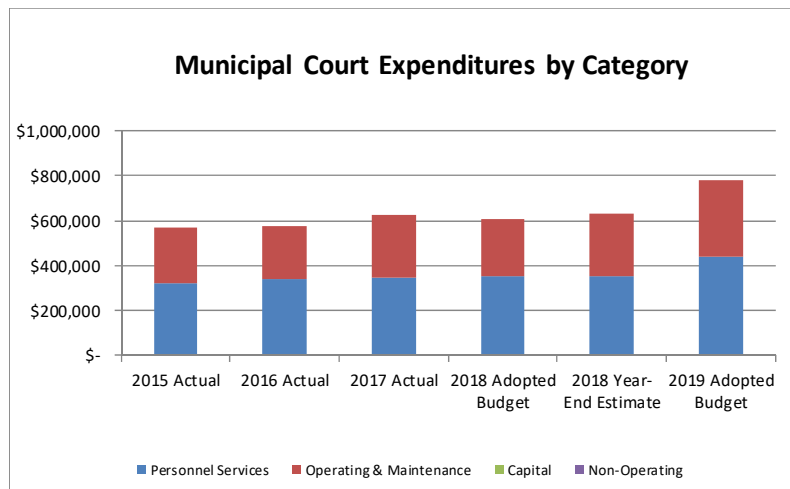
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-172-6010 | Salary . Regular | 215,291 | 230,994 | 239,651 | 272,490 | 252,490 | 278,720 |
| 01-172-6020 | Salary . Overtime | 459 | 1,577 | 703 | - | 1,050 | 500 |
| 01-172-6030 | Social Security | 13,013 | 13,860 | 14,739 | 16,900 | 16,900 | 17,310 |
| 01-172-6035 | Medicare | 3,043 | 3,241 | 3,447 | 3,950 | 3,950 | 4,050 |
| 01-172-6040 | Worker's Comp. Ins. | 347 | 314 | 374 | 440 | 440 | 360 |
| 01-172-6050 | Medical | 54,179 | 54,781 | 53,962 | 58,610 | 50,610 | 56,540 |
| 01-172-6051 | Life | 791 | 949 | 536 | 660 | 660 | 650 |
| 01-172-6052 | Disability | 1,162 | 1,150 | 621 | 750 | 750 | 770 |
| 01-172-6053 | Dental | 1,835 | 1,835 | 1,834 | 2,060 | 2,060 | 1,930 |
| 01-172-6054 | Vision | - | 342 | 342 | 400 | 400 | 400 |
| 01-172-6055 | Short-Term Disability | - | 103 | 108 | 140 | 140 | 140 |
| 01-172-6060 | ICMA 401A . General Govern | 12,142 | 13,989 | 13,772 | 16,930 | 16,930 | 17,290 |
| 01-172-6141 | ICMA 457 Match 2% | 225 | - | - | - | - | - |
| 01-172-6142 | Retirement Health Savings | 45 | 900 | 1,125 | 1,200 | 1,200 | 1,200 |
| 01-172-6143 | Service Awards | - | 200 | - | 600 | 600 | - |
| 01-172-6160 | Unemployment Insurance | - | 42 | 100 | 240 | 240 | 130 |
| 01-172-7110 | Supplies Office | 3,926 | 3,884 | 3,382 | 3,500 | 3,500 | 3,500 |
| 01-172-7115 | Non-capital Equipment | 455 | - | - | 6,000 | 6,000 | 6,000 |
| 01-172-7280 | Books Magazines Subscripti | 60 | 41 | 60 | - | 60 | 60 |
| 01-172-7285 | Dues & Memberships | - | 535 | 722 | 500 | 300 | 300 |
| 01-172-7360 | Software Maintenance | 1,353 | 3,364 | - | - | - | - |
| 01-172-7413 | Filing & Recording | 481 | 500 | 700 | 800 | 800 | 800 |
| 01-172-7420 | Business Meetings | 34 | 298 | 513 | 300 | 300 | 300 |
| 01-172-7430 | Professional/Consulting Sv | 12,599 | 13,709 | 13,043 | 10,000 | 10,000 | 10,000 |
| 01-172-7450 | Learning & Education | 2,536 | 6,769 | 2,271 | 5,000 | 5,000 | 5,000 |
| 01-172-7490 | Advertising/Legal Notices | 618 | 174 | 461 | 600 | 600 | 600 |
| 01-172-7510 | Rentals | 2,976 | 541 | 813 | - | - | - |
| 01-172-7540 | Office Equipment Maint. | 1,393 | 1,270 | 1,349 | 1,000 | 1,000 | 1,000 |
| Total City Clerk - Clerk Expenditures | | 328,963 | 355,362 | 354,628 | 403,070 | 375,980 | 407,550 |



City Clerk – Municipal Court

Expenditures by Line Item

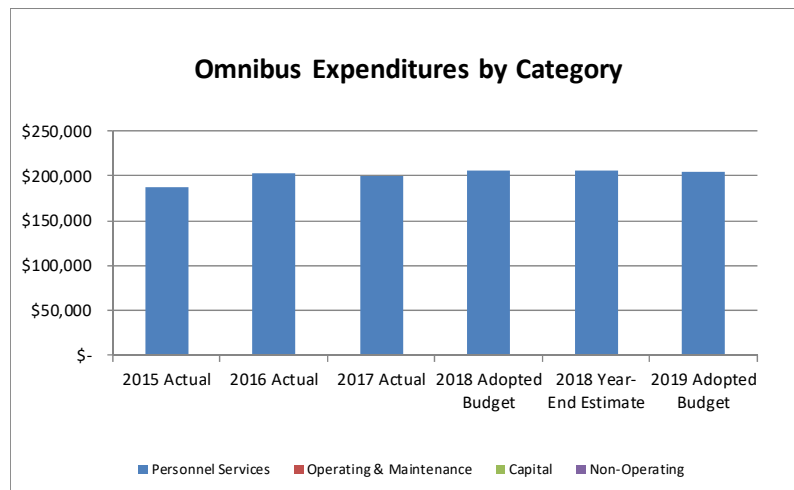
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-173-6010 | Salary . Regular | 230,766 | 246,720 | 256,012 | 266,210 | 266,210 | 333,390 |
| 01-173-6020 | Salary . Overtime | 108 | - | - | - | 300 | 500 |
| 01-173-6030 | Social Security | 14,057 | 15,209 | 16,117 | 16,630 | 16,630 | 21,010 |
| 01-173-6035 | Medicare | 3,288 | 3,557 | 3,770 | 3,890 | 3,890 | 4,920 |
| 01-173-6040 | Worker's Comp. Ins. | 345 | 337 | 395 | 430 | 430 | 460 |
| 01-173-6050 | Medical | 53,588 | 50,566 | 46,249 | 45,150 | 45,150 | 50,440 |
| 01-173-6051 | Life | 794 | 1,047 | 576 | 640 | 640 | 780 |
| 01-173-6052 | Disability | 1,129 | 1,268 | 762 | 830 | 830 | 1,030 |
| 01-173-6053 | Dental | 2,281 | 2,488 | 2,757 | 2,710 | 2,710 | 3,080 |
| 01-173-6054 | Vision | - | 463 | 513 | 530 | 530 | 640 |
| 01-173-6055 | Short-Term Disability | - | 181 | 162 | 160 | 160 | 190 |
| 01-173-6060 | ICMA 401A . General Govern | 10,284 | 12,737 | 12,874 | 11,500 | 11,500 | 18,550 |
| 01-173-6140 | ICMA . Deferred Comp | 858 | 2,663 | 1,705 | 2,660 | 2,660 | 1,880 |
| 01-173-6141 | ICMA 457 Match 2% | 889 | 1,425 | 1,798 | 1,920 | 1,920 | 3,080 |
| 01-173-6142 | Retirement Health Savings | 300 | 1,200 | 1,500 | 1,600 | 1,600 | 2,000 |
| 01-173-6143 | Service Awards | - | 100 | - | - | - | - |
| 01-173-6160 | Unemployment Insurance | 88 | 67 | 150 | 230 | 230 | 190 |
| 01-173-7110 | Supplies Office | 14,769 | 11,233 | 13,581 | 15,000 | 15,000 | 15,000 |
| 01-173-7280 | Books Magazines Subscripti | 295 | 913 | 2,019 | 400 | 1,960 | 3,100 |
| 01-173-7285 | Dues & Memberships | 290 | 20 | 1,080 | 500 | 500 | 500 |
| 01-173-7350 | Hardware Maintenance | 6,986 | 30 | - | 1,000 | 1,000 | 1,000 |
| 01-173-7360 | Software Maintenance | 28,915 | 27,433 | 21,611 | 27,000 | 28,810 | 31,000 |
| 01-173-7410 | Collection Fees | 16,983 | 7,206 | 5,423 | 10,000 | 7,500 | 7,500 |
| 01-173-7419 | Bank Fees | 62 | 52 | 64 | 100 | 70 | 80 |
| 01-173-7420 | Business Meetings | 514 | 154 | 261 | 600 | 600 | 600 |
| 01-173-7430 | Professional/Consulting Sv | 38,748 | 52,592 | 64,154 | 40,000 | 55,000 | 70,000 |
| 01-173-7430 1243 | Bailiff/Security | 42,888 | 51,198 | 66,622 | 50,000 | 60,000 | 67,600 |
| 01-173-7433 | Judicial Service Contract | 84,253 | 81,575 | 87,857 | 92,930 | 90,000 | 124,090 |
| 01-173-7443 | Special Legal Services | 3,001 | 2,819 | 6,615 | 8,000 | 7,000 | 7,000 |
| 01-173-7450 | Learning & Education | 9,385 | 1,451 | 429 | 2,500 | 5,000 | 5,000 |
| 01-173-7461 | Jury Fees | 334 | 401 | 243 | 1,000 | 1,000 | 1,000 |
| 01-173-7540 | Office Equipment Maint. | 5,377 | 851 | 7,797 | 5,000 | 5,000 | 5,000 |
| Total City Clerk - Municipal Court Expenditures | | 571,575 | 577,956 | 623,096 | 609,120 | 633,830 | 780,610 |



City Clerk – Omnibus

Expenditures by Line Item

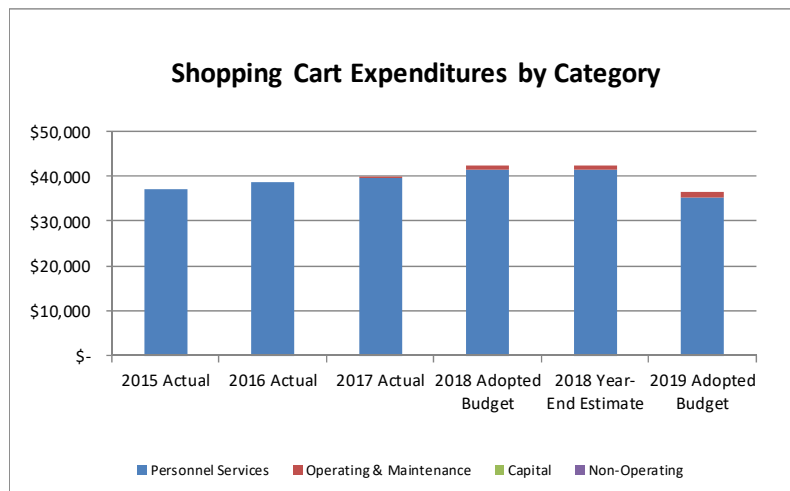
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-176-6010 | Salary . Regular | 125,927 | 126,213 | 125,169 | 129,190 | 129,190 | 128,860 |
| 01-176-6030 | Social Security | 7,775 | 7,642 | 7,790 | 8,060 | 8,060 | 8,090 |
| 01-176-6035 | Medicare | 1,818 | 1,787 | 1,822 | 1,890 | 1,890 | 1,890 |
| 01-176-6040 | Worker's Comp. Ins. | 5,257 | 4,949 | 4,973 | 6,640 | 6,640 | 6,100 |
| 01-176-6050 | Medical | 36,263 | 48,694 | 47,966 | 46,120 | 46,120 | 44,280 |
| 01-176-6051 | Life | 434 | 545 | 263 | 310 | 310 | 300 |
| 01-176-6052 | Disability | 663 | 660 | 349 | 400 | 400 | 400 |
| 01-176-6053 | Dental | 1,317 | 1,835 | 1,834 | 1,770 | 1,770 | 1,650 |
| 01-176-6054 | Vision | - | 342 | 342 | 340 | 340 | 350 |
| 01-176-6055 | Short-Term Disability | - | 105 | 82 | 80 | 80 | 80 |
| 01-176-6060 | ICMA 401A . General Govern | 6,680 | 7,790 | 7,563 | 9,050 | 9,050 | 9,020 |
| 01-176-6141 | ICMA 457 Match 2% | 185 | 803 | 794 | 850 | 850 | 1,570 |
| 01-176-6142 | Retirement Health Savings | 225 | 900 | 1,125 | 1,200 | 1,200 | 1,200 |
| 01-176-6143 | Service Awards | - | - | 200 | 400 | 400 | - |
| 01-176-6160 | Unemployment Insurance | 49 | 39 | 96 | 120 | 120 | 90 |
| 01-176-7110 | Supplies Office | - | 85 | 819 | 1,000 | 1,000 | 2,000 |
| Total City Clerk - Omnibus Expenditures | | 186,593 | 202,389 | 201,187 | 207,420 | 207,420 | 205,880 |



City Clerk – Shopping Cart

Expenditures by Line Item

| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-178-6010 Salary . Regular | 33,000 | 34,755 | 34,930 | 36,590 | 36,590 | 31,360 |
| 01-178-6020 Salary . Overtime | - | 23 | - | - | - | - |
| 01-178-6030 Social Security | 2,040 | 2,139 | 2,183 | 2,270 | 2,270 | 1,950 |
| 01-178-6035 Medicare | 477 | 500 | 511 | 530 | 530 | 460 |
| 01-178-6040 Worker's Comp. Ins. | 1,519 | 1,189 | 1,751 | 1,880 | 1,880 | 1,490 |
| 01-178-6055 Short-Term Disability | - | 87 | 54 | 80 | 80 | 80 |
| 01-178-6143 Service Awards | - | 100 | - | - | - | - |
| 01-178-6160 Unemployment Insurance | 26 | 19 | 68 | 80 | 80 | 70 |
| 01-178-7110 Supplies Office | - | - | 266 | 1,000 | 1,000 | 1,000 |
| Total City Clerk - Shopping Cart Expenditures | 37,062 | 38,812 | 39,763 | 42,430 | 42,430 | 36,410 |



Human Resources Budget Summary

Did You Know?

Human Resources reviews an average of 5,000 resumes per year and conducts over 450 interviews annually.

Mission Statement

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

Strategic Plan

Becoming a strategic and customer focused partner by providing innovative solutions, multiple options that utilize data and best practices resulting in cost-efficient and industry leading results, benefiting the organization, employee and citizen.

Major Programs

- Total Compensation
- Talent Acquisition
- Employee Relations
- Risk Management
- Career Paths and Succession Planning
- Organizational Development and Learning

Service Delivery Improvements for 2019

- Implement strategic wellness clinic partnership with Phil Long Ford to aid in keeping health care costs low and encourage employee wellness.
- Partnership with the City Attorney Office on a total update to the policy manual in an effort to provide option based customer service and to modernize City practices.
- Focus on employee development with a specific emphasis on supervisory training and succession planning.
- Develop strategic plan to maintain the classification and compensation structure to aid in attraction and retention.
- Total overhaul of the on-boarding process to include specific system training, cultural awareness, organizational awareness and interaction with city leadership.

How We Support Council's Goals for the City

- Maintain a highly skilled staff by promoting and developing learning and training opportunities.
- Retain employees by offering & maintaining an excellent total compensation package.
- Enhance the use of digital systems in our processes.
- Review and mitigate risk where it can be managed.
- Engage employees using their feedback and innovative ideas.

Anticipated Service Delivery Improvements by 2023

- Review current technology for improvements to support a data centric HR department.
- Become a values and mission driven department reporting on success via performance measures.

Human Resources Budget Summary (continued)

Performance Summary

| What We Measure | Why We Measure It | 2017 Actual | 2018 Anticipated | 2019 Goal |
|---|--|---|---|---|
| Benefits: Maintain and / or Increase Employee Clinic Utilization | Maintaining and / or increasing the utilization of the employee clinic will contribute towards keeping health care costs to a minimum. Keeping health care cost to a minimum during this ever rising market will also contribute to lower employee turnover rates. <i>*The utilization percentages represent appointments used vs. available appointments</i> | 84% | 84% | 87% |
| Benefits: Cigna Local Plus | It benefits our employees and the city to make every employee a better consumer of health services. Switching to Cigna Local Plus has made employees aware of in-network / cost effective providers (high quality low cost providers) thus reducing the cost of claims. Therefore, allowing the city to maintain a zero deductible PPO (preferred provider organization) plan. | \$4,921,220 (total claims cost + pharmacy) | \$5,000,000 (total claims cost + pharmacy) | \$5,000,000 (total claims cost + pharmacy) |
| Safety: Reduce occurrence of injury incidents by 1% from previous three year average | Developing a culture of safety is important for several reasons. We have an obligation to provide a safe working environment. When employees are injured it can impact morale, project deadlines, productive time, budget and insurance renewals. | Not Measured | 1% | More than 1% |
| Wellness: Increase engagement in "Motivate Me" wellness program by 1-4% | Wellness programs increase morale and are key in preventing or minimizing significant health issues. Wellness programs are critical in employee education regarding their health and wellbeing. | Not Measured | 1% | 1-4% |

| | | | | |
|--|---|--------------|------|-------------------------|
| Employee Leave: Process all incident claims and workers comp reports within 3 business days | Issues such as FMLA, short and long term disability have lawful mandates that the organization must meet. Additionally, an employee facing circumstances that need this type of leave will be under significant stress and HR's role is to provide support and options. | Not Measured | TBD* | 3 business days or less |
| Workers Comp & Property Loss: Process all claims and workers comp reports within 3 business days | Issues such as Workers comp have lawful mandates that the organization must meet. Additionally, it is sound business practice to address issues of property loss as soon as the incident happens. This builds trust and rapport with both the insurance carrier and the citizen/customer. | Not Measured | TBD* | 3 business days or less |
| Electronic File Management: Scan all personnel records within 2 business days | There are mandates regarding personnel files and file security. Additionally, employees must have trust that HR properly protects and cares for their personal information. | Not Measured | TBD* | 2 business days or less |
| Compensation: Meet with hiring supervisor to develop compensation strategy within three business days of approved vacancy | Developing a plan with directors is a customer service effort that supports both recruiting for the position and the overall department and city budget. A proactive plan eliminates reactivity to the market. | Not Measured | TBD* | 3 business days or less |
| Off-Boarding: 100% of resigning/retired/terminated employees will be invited to participate in an exit interview their last week of employment | Off-boarding is a critical component in the employee life cycle. An exit interview provides an opportunity for employee feedback and questions on final check, retirement and benefits. | Not Measured | 95% | 100% |

2019 Budget**General Fund**

| | | | | |
|---|--|--------------|------|-------------------------|
| Employment: Attrition in the first 90 days will be less than 5% | Attrition has several impacts on an organization, including lowered productivity, lost training investments and knowledge and expertise, as well as adding to the workload and stress of the remaining staff. It is estimated that the cost to replace and train a new employee is between 30 – 90% of the position's annual salary. | Not Measured | 2% | Less than 5% |
| Employment: Participate in 85% of all new hire and promotional interviews (General Government) | Supporting interviews is a critical customer service component to the hiring process. Additionally, by having HR staff in the interviews we ensure compliance to various laws that must be adhered to in the process. | Not Measured | 80% | 85% |
| Employment: Meet with hiring supervisor to develop recruitment strategy within three business days of approved vacancy | Developing a plan with directors is a customer service effort. A proactive plan is helpful in setting timelines and expectations. It is also helpful in creating a plan to tackle low applicant pool or a volatile hiring market. | Not Measured | TBD* | 3 business days or less |
| Employee Relations: Complete written report and schedule report of findings meeting within 14 business days once interviews have been completed | Timeliness in completing written reports and discussing findings is imperative to customer service but also in mitigating risk for the organization. | Not Measured | TBD* | 14 days or less |
| Employee Relations: 100% of investigation notices will be sent out within two business days of initial complaint | Timeliness in beginning investigations and placing appropriate parties on notices is imperative to customer service but also in mitigating risk for the organization. | Not Measured | TBD* | 100% |

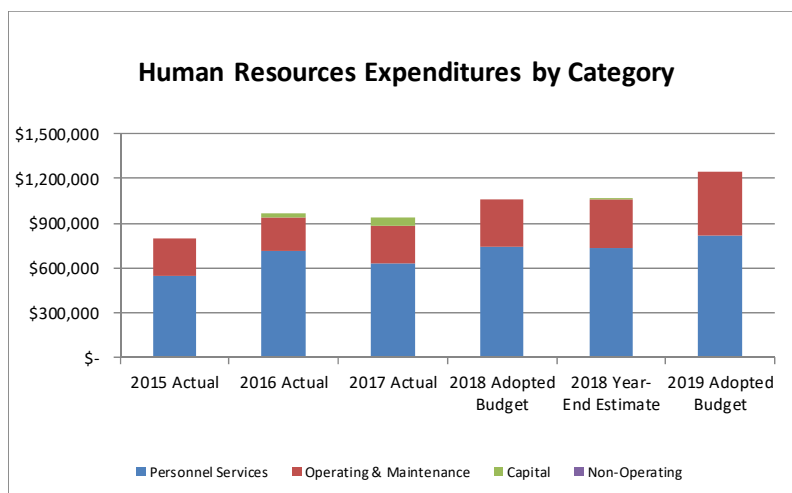
| | | | | |
|--|---|--------------|------|-------------------------|
| Employee Relations: An investigation timeline/plan will be developed and submitted to HR Director/Department Director within three business days of initial complaint | Developing an investigation plan is imperative to customer service but also in mitigating risk for the organization. Additionally, it provides critical information to department directors so they can make appropriate changes to support operations. | Not Measured | TBD* | 3 business days or less |
| Payroll Processing: Complete 98% of all PAN's in the payroll system by Wednesday at 5:00 PM | Working collaboratively with Finance and Payroll is a critical customer service function. Employees have an expectation that their paychecks will be accurate and timely. | Not Measured | 90% | 98% |
| Performance Evaluations: 98% of all annual reviews will be completed on-time | Currently, approximately 20% of annual reviews are never completed or completed late. This is impactful to our employees and increases risk for the organization. Although completion of performance evaluations is not entirely in HR's control, efforts will be made to help encourage supervisors to be on-time with this critical task. | 69% | 72% | 90% |
| Leadership: The Director will have an overall "meets" or "exceeds" average of 95% on all department performance measures | It is imperative that the Director supports staff in meeting performance measures. Full accountability for performance measures should fall to the leader of the organization. | Not Measured | TBD* | 95% |

**TBD: Based on the directors short tenure and due date of this document no new measures have been calculated. However, once the calculation method has been determined and verified a monthly report will be available for review.*

Human Resources

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-174-6010 | Salary . Regular | 428,239 | 543,164 | 476,307 | 522,490 | 522,490 | 593,150 |
| 01-174-6030 | Social Security | 25,348 | 32,097 | 30,369 | 33,040 | 33,040 | 35,560 |
| 01-174-6035 | Medicare | 5,998 | 7,756 | 7,103 | 7,730 | 7,730 | 8,780 |
| 01-174-6040 | Worker's Comp. Ins. | 787 | 742 | 781 | 840 | 840 | 770 |
| 01-174-6050 | Medical | 45,527 | 75,161 | 71,672 | 79,810 | 79,810 | 71,080 |
| 01-174-6051 | Life | 1,620 | 2,310 | 1,022 | 1,260 | 1,260 | 1,390 |
| 01-174-6052 | Disability | 2,263 | 2,798 | 1,354 | 1,620 | 1,620 | 1,840 |
| 01-174-6053 | Dental | 2,470 | 4,069 | 3,857 | 4,120 | 4,120 | 3,860 |
| 01-174-6054 | Vision | - | 758 | 718 | 800 | 800 | 800 |
| 01-174-6055 | Short-Term Disability | - | 265 | 171 | 190 | 190 | 190 |
| 01-174-6060 | ICMA 401K . General Govern | 21,708 | 33,516 | 29,427 | 36,570 | 36,570 | 41,520 |
| 01-174-6130 | Educational Benefits | 9,351 | - | - | 40,000 | 26,140 | 40,000 |
| 01-174-6141 | ICMA 457 Match 2% | 8,036 | 10,730 | 9,382 | 10,450 | 10,450 | 11,870 |
| 01-174-6142 | Retirement Health Savings | 375 | 1,950 | 2,425 | 2,800 | 2,800 | 2,800 |
| 01-174-6143 | Service Awards | - | - | - | 400 | 400 | - |
| 01-174-6160 | Unemployment Insurance | 87 | 103 | 207 | 460 | 460 | 180 |
| 01-174-7110 | Supplies Office | 9,589 | 6,872 | 6,850 | 9,400 | 10,000 | 10,000 |
| 01-174-7115 | Non-Capital Equipment | - | 6,757 | 26 | - | - | - |
| 01-174-7280 | Books Magazines Subscripti | 54 | 416 | - | 750 | 750 | 750 |
| 01-174-7285 | Dues & Memberships | 6,289 | 6,876 | 6,900 | 7,000 | 7,000 | 7,000 |
| 01-174-7360 | Software Maintenance | 21,094 | 20,064 | 48,801 | 40,000 | 50,000 | 65,000 |
| 01-174-7420 | Business Meetings | 319 | 405 | 760 | 3,600 | 3,600 | 3,600 |
| 01-174-7430 | Professional/Consulting Sv | 49,215 | 6,888 | 40,835 | 50,000 | 50,000 | 185,000 |
| 01-174-7434 | General Govt. Training | 18,870 | 23,157 | 500 | 22,000 | 22,000 | 22,000 |
| 01-174-7440 1059 | Drug Screens | 7,456 | 8,516 | 4,118 | 6,000 | 6,000 | 6,000 |
| 01-174-7440 1176 | Polygraph Examinations | 3,920 | 9,625 | 1,375 | 6,000 | 6,000 | 6,000 |
| 01-174-7440 1169 | Phys. Exams . Other | 17,778 | 21,400 | 23,710 | 18,000 | 18,000 | 18,000 |
| 01-174-7442 | Personnel Recruitment | 31,621 | 34,036 | 60,734 | 45,000 | 76,000 | 45,000 |
| 01-174-7450 | Learning & Education | 6,639 | 7,343 | 636 | 13,600 | 23,600 | 13,600 |
| 01-174-7460 | Safety Committee | 12,924 | 4,767 | 3,845 | 12,000 | 12,000 | 12,000 |
| 01-174-7462 | Employee Recognition | 30,261 | 28,208 | 20,553 | 25,000 | 25,000 | 25,000 |
| 01-174-7540 | Office Equipment Maintenance | 3,039 | 6,872 | 4,643 | 9,700 | 9,700 | 9,700 |
| 01-174-7620 | FF Heart & Circ Benefit | 31,500 | 34,125 | 21,000 | 48,000 | 9,670 | - |
| 01-174-7820 | Building Improvements | - | 19,700 | 54,070 | - | 6,000 | - |
| Total Human Resources Expenditures | | 802,377 | 961,446 | 934,151 | 1,058,630 | 1,064,040 | 1,242,440 |



Police Budget Summary

Mission Statement

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

Strategic Plan

To provide high quality safety services which serve the Littleton community by proactively addressing crime, protecting life and property, and preserving the peace.

Major Programs

- Patrol and Traffic Operations
- Investigations
- School Resource Officers
- Crime Scene Unit – Property/Evidence
- Victims' Services
- Communications
- Records

Service Delivery Improvements for 2019

- Acquisition and implementation of new regional Records Management System (RMS) to improve capabilities and efficiency.
- Transition to four-year accreditation cycle with annual audits to promote accountability and transparency.
- Provide enhanced ballistic protection for officers to improve safety against an emerging threat.

How We Support Council's Goals for the City

- Promote a safe community to live, work, and play.
- Collaborative and inclusive problem-solving partnerships directed at improving community-identified quality of life issues.

Anticipated Service Delivery Improvements by 2023

- Implementation of body-worn video for all Patrol personnel
- Mental health response services designed to enhance officer and community safety and reduce repeat calls for service

Police Budget Summary (continued)

Performance Summary

Performance Measures

| Part 1 Violent Crimes per 1,000 Residents | 2014 | 2015 | 2016 | 2017 |
|---|------|------|------|------|
| Homicide | 0.02 | 0.00 | 0.06 | 0.00 |
| Aggravated Assault | 0.13 | 0.28 | 0.26 | 0.36 |
| Forcible Rape | 0.54 | 0.39 | 0.22 | 0.29 |
| Robbery | 0.20 | 0.15 | 0.30 | 0.33 |

| Part 1 Property Crimes per 1,000 Residents | 2014 | 2015 | 2016 | 2017 |
|--|-------|-------|-------|-------|
| Burglary | 5.22 | 4.14 | 4.04 | 5.40 |
| Larceny Theft | 14.51 | 16.20 | 16.06 | 20.65 |
| Motor Vehicle Theft | 2.32 | 2.26 | 2.35 | 3.51 |
| Arson | 0.33 | 0.11 | 0.04 | 0.10 |

| Crimes Cleared by Arrest or Exceptional Means | 2014 | 2015 | 2016 | 2017 |
|---|-------|-------|-------|-------|
| Part 1 Violent Crimes | 10 | 12 | 8 | 11 |
| Part 1 Property Crimes | 74 | 100 | 136 | 119 |
| Total Number of Arrests | 1,456 | 1,402 | 1,439 | 1,251 |

| Accidents and DUI Arrests | 2014 | 2015 | 2016 | 2017 |
|-------------------------------------|------|------|------|------|
| Fatal accidents per 1,000 residents | 0.02 | 0.04 | 0.04 | 0.00 |
| Total injury accidents | 94 | 111 | 110 | 105 |
| DUI arrests per 1,000 residents | 3.65 | 3.08 | 2.58 | 2.03 |

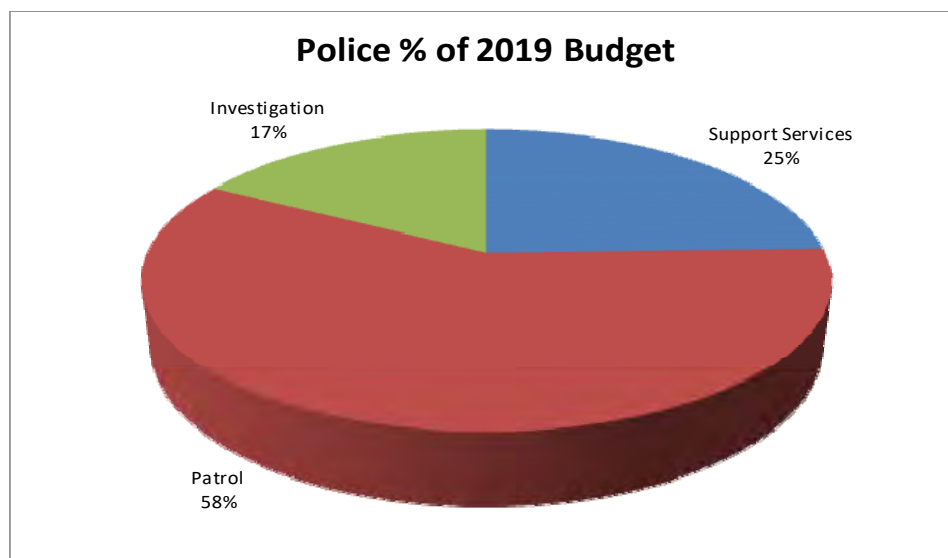
Data sources: *Crime in Colorado – LPD Records Management System*

2014/2015/2016/2017 population data source: *U.S. Department of Commerce, Census Bureau*

Police Budget Summary

Division Budget Summary Overview

| Division | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|------------------------------------|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| Police Support Services | 3,056,698 | 2,871,850 | 2,919,255 | 3,138,780 | 3,043,680 | 3,401,310 |
| Police Patrol | 6,383,303 | 6,823,663 | 7,122,141 | 7,956,640 | 7,937,810 | 8,103,530 |
| Police Investigation | 1,912,409 | 2,029,578 | 2,204,598 | 2,105,990 | 2,105,990 | 2,357,930 |
| <i>Total Expenditures - Police</i> | <i>11,352,410</i> | <i>11,725,091</i> | <i>12,245,994</i> | <i>13,201,410</i> | <i>13,087,480</i> | <i>13,862,770</i> |

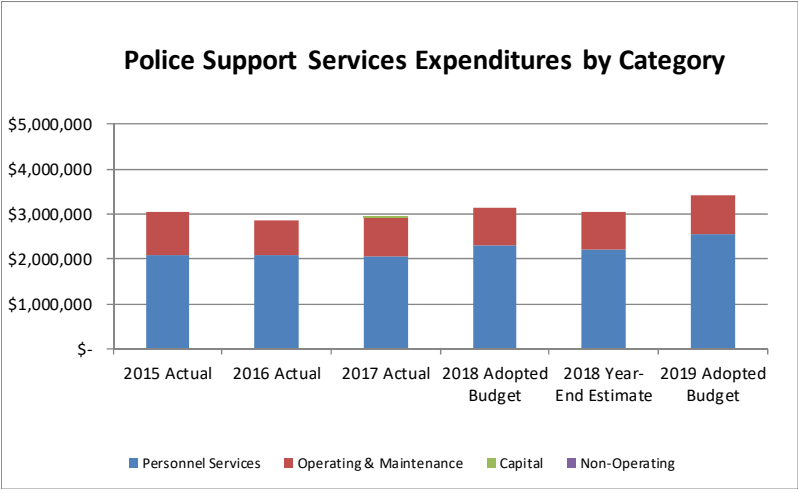


Police – Support Services

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-201-6010 | Salary . Regular | 1,362,910 | 1,432,110 | 1,375,219 | 1,595,960 | 1,445,960 | 1,702,780 |
| 01-201-6015 | Field Training Officer Pay | 2,991 | 4,338 | 10,166 | 7,000 | 7,000 | 7,000 |
| 01-201-6020 | Salary . Overtime | 49,461 | 63,573 | 91,938 | 55,100 | 92,000 | 82,000 |
| 01-201-6020 1083 | Extra Duty Overtime Pay | 16,470 | 7,155 | 6,345 | 7,900 | 8,000 | 8,000 |
| 01-201-6020 1201 | Special Events Overtime | - | - | 1,244 | - | - | - |
| 01-201-6025 | Court Time Allowance | 77 | 82 | - | - | - | - |
| 01-201-6030 | Social Security | 59,320 | 62,250 | 66,258 | 75,790 | 75,790 | 88,030 |
| 01-201-6035 | Medicare | 20,448 | 21,613 | 21,408 | 23,400 | 23,400 | 26,380 |
| 01-201-6040 | Worker's Comp. Ins. | 14,895 | 15,682 | 15,526 | 17,150 | 17,150 | 16,730 |
| 01-201-6050 | Medical | 235,521 | 257,018 | 235,360 | 257,390 | 257,390 | 306,230 |
| 01-201-6051 | Life | 5,528 | 6,542 | 3,093 | 3,840 | 3,840 | 3,960 |
| 01-201-6052 | Disability | 12,345 | 14,651 | 10,628 | 10,810 | 10,810 | 11,720 |
| 01-201-6053 | Dental | 13,407 | 13,183 | 12,547 | 14,200 | 14,200 | 14,660 |
| 01-201-6054 | Vision | - | 2,455 | 2,280 | 2,750 | 2,750 | 2,780 |
| 01-201-6055 | Short-Term Disability | - | 771 | 577 | 670 | 670 | 660 |
| 01-201-6060 | ICMA 401A . General Govern | 46,695 | 65,026 | 61,890 | 83,050 | 83,050 | 90,680 |
| 01-201-6061 | ICMA 401A . Police | 41,727 | 46,444 | 34,830 | 38,400 | 38,400 | 45,330 |
| 01-201-6100 | Uniform Cleaning Allowance | 28,155 | 1,620 | 30,011 | 41,720 | 41,720 | 50,400 |
| 01-201-6130 | Educational Benefits | - | 6,467 | 5,817 | - | - | - |
| 01-201-6140 | ICMA Deferred Comp | - | - | 674 | - | - | - |
| 01-201-6141 | ICMA 457 Match 2% | 14,686 | 18,733 | 17,112 | 18,070 | 18,070 | 19,590 |
| 01-201-6142 | Retirement Health Savings | 1,575 | 6,525 | 7,620 | 9,460 | 9,460 | 9,760 |
| 01-201-6143 | Service Awards | - | 1,200 | 940 | 1,100 | 1,100 | 800 |
| 01-201-6150 | Uniforms | 154,684 | 45,123 | 45,414 | 45,450 | 45,450 | 67,100 |
| 01-201-6160 | Unemployment Insurance | 238 | 252 | 680 | 1,390 | 1,390 | 640 |
| 01-201-7110 | Supplies Office | 18,465 | 12,237 | 15,882 | 17,250 | 17,250 | 17,250 |
| 01-201-7115 | Non-Capital Equipment | 42,046 | 7,629 | - | 10,000 | 10,000 | 10,000 |
| 01-201-7280 | Books Magazines Subscripti | 3,847 | 4,490 | 1,506 | 4,680 | 6,000 | 5,000 |
| 01-201-7285 | Dues & Memberships | 7,706 | 5,884 | 4,602 | 4,950 | 5,500 | 5,500 |
| 01-201-7300 | Supplies Other Special | 84,482 | 115,671 | 108,597 | 116,370 | 125,000 | 125,000 |
| 01-201-7360 | Software Maintenance | 133,268 | 187,022 | 151,355 | 200,000 | 210,000 | 210,000 |
| 01-201-7419 | Bank Fees | 395 | 25 | - | 600 | - | - |
| 01-201-7420 | Business Meetings | 378 | 1,508 | 2,275 | 3,000 | 3,000 | 3,000 |
| 01-201-7430 | Professional/Consulting Sv | 112,978 | 187,709 | 336,509 | 173,970 | 183,000 | 183,000 |
| 01-201-7433 | Humane Services Contract | 58,783 | 60,500 | 61,000 | 61,000 | 62,000 | 63,000 |
| 01-201-7438 | Red Light Technology | 374,698 | - | - | - | - | - |
| 01-201-7442 | Personnel Recruitment | 22,472 | 31,555 | 19,811 | 15,500 | 20,000 | 20,000 |
| 01-201-7446 | Uniforms | - | 48,041 | 63,247 | 78,830 | 65,000 | 65,000 |
| 01-201-7450 | Learning & Education | 94,854 | 92,681 | 63,249 | 106,500 | 106,500 | 106,500 |
| 01-201-7510 | Rentals | 11,487 | 13,574 | 14,299 | 15,000 | 10,000 | 15,000 |
| 01-201-7540 | Office Equipment Maint. | 4,073 | 1,561 | 4,444 | 4,000 | 9,000 | 4,000 |
| 01-201-7560 | Radio Maintenance | 2,140 | 3,732 | 575 | 7,830 | 7,830 | 7,830 |
| 01-201-7570 | Other Equipment Maint. | 3,494 | 5,218 | 2,133 | 8,700 | 6,000 | 6,000 |
| 01-201-7860 | Other Equipment | - | - | 12,194 | - | - | - |
| Total Police - Support Services Expenditures | | 3,056,698 | 2,871,850 | 2,919,255 | 3,138,780 | 3,043,680 | 3,401,310 |

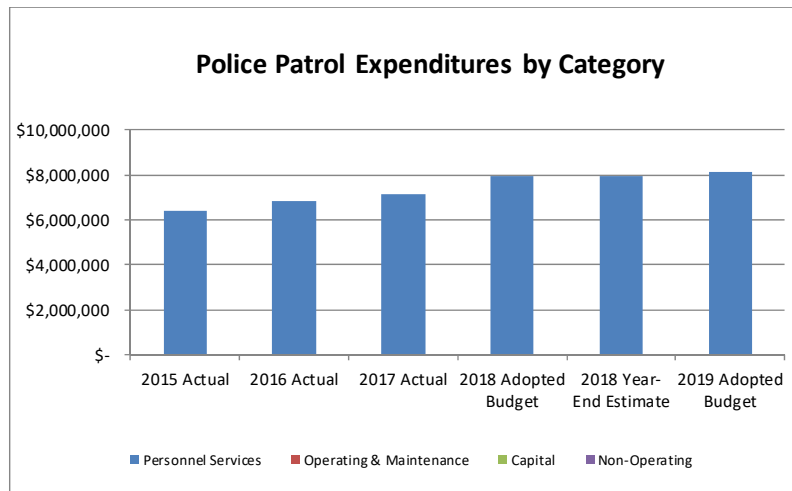
Police – Support Services (continued)



Police – Patrol

Expenditures by Line Item

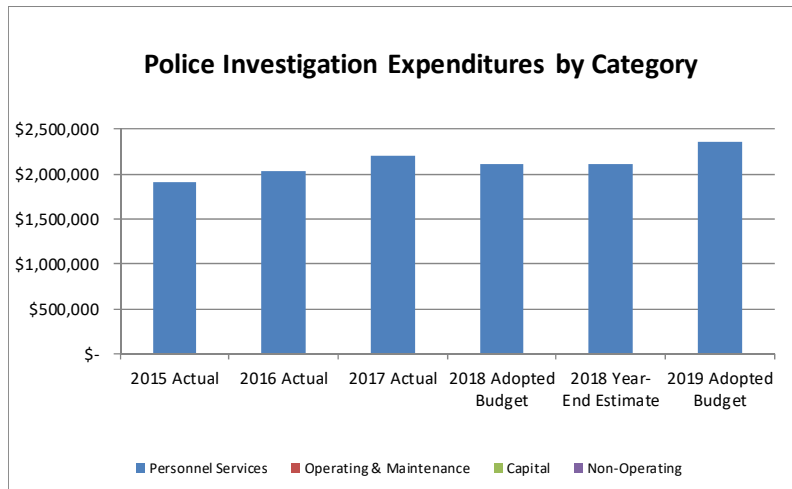
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-203-6010 | Salary . Regular | 4,215,205 | 4,665,446 | 4,932,713 | 5,587,070 | 5,567,070 | 5,729,490 |
| 01-203-6015 | Field Training Officer Pay | 18,123 | 10,662 | 19,221 | 12,000 | 12,000 | 12,000 |
| 01-203-6020 | Salary . Overtime | 340,621 | 296,744 | 328,037 | 181,810 | 182,000 | 195,810 |
| 01-203-6020 1083 | Extra Duty Overtime | 186,730 | 77,760 | 54,443 | 131,000 | 131,000 | 131,000 |
| 01-203-6020 1201 | Special Events Overtime | 1,555 | 4,516 | 12,132 | 60,000 | 60,000 | 60,000 |
| 01-203-6025 | Court Time Allowance | 26,119 | 20,124 | 21,169 | 38,400 | 38,400 | 38,400 |
| 01-203-6030 | Social Security | 15,560 | 11,622 | 18,526 | 6,300 | 6,300 | 6,560 |
| 01-203-6035 | Medicare | 69,086 | 72,673 | 77,475 | 81,970 | 81,970 | 90,100 |
| 01-203-6040 | Worker's Comp. Ins. | 119,608 | 140,465 | 180,343 | 195,800 | 195,800 | 185,780 |
| 01-203-6050 | Medical | 814,631 | 800,153 | 766,192 | 790,980 | 790,980 | 760,160 |
| 01-203-6051 | Life | 16,553 | 21,910 | 11,053 | 13,360 | 13,360 | 13,240 |
| 01-203-6052 | Disability | 93,471 | 103,526 | 116,211 | 138,860 | 138,860 | 141,360 |
| 01-203-6053 | Dental | 34,311 | 34,878 | 36,706 | 37,630 | 37,630 | 35,230 |
| 01-203-6054 | Vision | - | 6,153 | 6,419 | 7,170 | 7,170 | 7,290 |
| 01-203-6055 | Short-Term Disability | - | 2,030 | 1,660 | 1,790 | 1,790 | 1,760 |
| 01-203-6060 | ICMA 401A . General Govern | 5,226 | 4,905 | 6,276 | 8,970 | 8,970 | 9,910 |
| 01-203-6061 | ICMA 401A . Police | 366,673 | 442,948 | 433,879 | 544,680 | 544,680 | 607,630 |
| 01-203-6100 | Uniform Cleaning Allowance | 405 | 22,718 | - | - | - | - |
| 01-203-6130 | Educational Benefits | - | 507 | 507 | - | 980 | - |
| 01-203-6141 | ICMA 457 Match 2% | 54,990 | 63,505 | 71,317 | 86,710 | 86,710 | 47,300 |
| 01-203-6142 | Retirement Health Savings | 4,200 | 17,475 | 22,819 | 26,400 | 26,400 | 26,000 |
| 01-203-6143 | Service Awards | - | 2,300 | 3,300 | 900 | 900 | 2,800 |
| 01-203-6150 | Uniforms | (405) | - | - | - | - | - |
| 01-203-6160 | Unemployment Insurance | 643 | 643 | 1,743 | 4,840 | 4,840 | 1,710 |
| Total Police - Patrol Expenditures | | 6,383,303 | 6,823,663 | 7,122,141 | 7,956,640 | 7,937,810 | 8,103,530 |



Police – Investigation

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-204-6010 | Salary . Regular | 1,353,499 | 1,359,646 | 1,550,293 | 1,480,680 | 1,480,680 | 1,655,450 |
| 01-204-6015 | Field Training Officer Pay | - | - | 342 | 1,000 | 1,000 | 1,000 |
| 01-204-6020 | Salary . Overtime | 73,464 | 129,276 | 77,979 | 84,000 | 84,000 | 88,450 |
| 01-204-6020 1083 | Extra Duty Overtime | 16,155 | 3,150 | 2,841 | 5,000 | 5,000 | 5,000 |
| 01-204-6020 1201 | Special Events Overtime | - | - | 2,279 | - | - | - |
| 01-204-6025 | Court Time Allowance | 1,478 | 913 | 387 | 2,000 | 2,000 | 2,000 |
| 01-204-6030 | Social Security | 15,982 | 16,990 | 17,034 | 11,970 | 11,970 | 12,350 |
| 01-204-6035 | Medicare | 19,932 | 21,769 | 23,838 | 21,450 | 21,450 | 25,500 |
| 01-204-6040 | Worker's Comp. Ins. | 36,921 | 37,681 | 53,751 | 50,250 | 50,250 | 51,910 |
| 01-204-6050 | Medical | 216,057 | 255,918 | 255,602 | 233,860 | 233,860 | 266,010 |
| 01-204-6051 | Life | 5,333 | 6,605 | 3,375 | 3,510 | 3,510 | 3,800 |
| 01-204-6052 | Disability | 27,918 | 28,522 | 34,956 | 34,880 | 34,880 | 39,350 |
| 01-204-6053 | Dental | 8,990 | 9,363 | 9,768 | 8,230 | 8,230 | 8,810 |
| 01-204-6054 | Vision | - | 1,674 | 1,863 | 1,590 | 1,590 | 1,820 |
| 01-204-6055 | Short-Term Disability | - | 531 | 456 | 430 | 430 | 460 |
| 01-204-6060 | ICMA 401A . General Govern | 15,592 | 18,164 | 16,768 | 13,330 | 13,330 | 13,290 |
| 01-204-6061 | ICMA 401A . Police | 99,168 | 106,730 | 118,604 | 127,000 | 127,000 | 168,430 |
| 01-204-6100 | Uniform Cleaning Allowance | - | 4,455 | - | - | - | - |
| 01-204-6130 | Educational Benefits | - | 3,723 | 4,494 | - | - | - |
| 01-204-6141 | ICMA 457 Match 2% | 20,554 | 19,241 | 22,402 | 18,540 | 18,540 | 6,660 |
| 01-204-6142 | Retirement Health Savings | 1,200 | 4,650 | 6,656 | 6,400 | 6,400 | 6,800 |
| 01-204-6143 | Service Awards | - | 400 | 500 | 600 | 600 | 400 |
| 01-204-6160 | Unemployment Insurance | 166 | 177 | 410 | 1,270 | 1,270 | 440 |
| Total Police - Investigation Expenditures | | 1,912,409 | 2,029,578 | 2,204,598 | 2,105,990 | 2,105,990 | 2,357,930 |



Fire Budget Summary

Changes for 2019

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

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

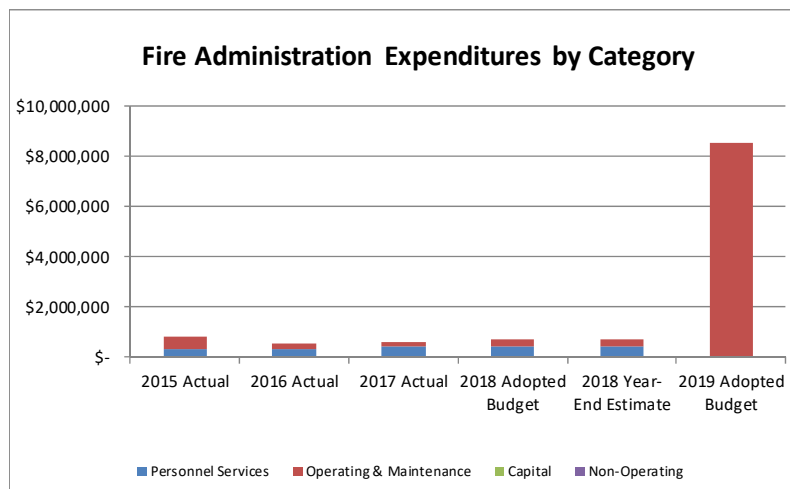
Division Budget Summary Overview

| Division | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| Fire Administration | 803,430 | 548,329 | 609,800 | 686,190 | 697,190 | 8,534,800 |
| Fire Emergency Services | 14,460,753 | 16,523,745 | 17,644,951 | 18,296,130 | 17,967,010 | - |
| Fire Support Services | 1,904,610 | 2,150,944 | 2,101,016 | 2,163,950 | 2,200,830 | - |
| Fire Dispatch | - | - | - | - | 293,710 | - |
| Fire Prevention/Education | 307,746 | 321,095 | - | - | - | - |
| Fire Training | 562,479 | 677,655 | 686,377 | 698,000 | 698,000 | - |
| Fire Prevention (prev. Permit and Plan Review) | 546,517 | 561,444 | 890,903 | 952,510 | 953,610 | - |
| Fire Emergency Planning | 14,019 | 57,687 | 110,049 | 117,730 | 117,730 | - |
| Total Expenditures - Fire | 18,599,554 | 20,840,899 | 22,043,096 | 22,914,510 | 22,928,080 | 8,534,800 |

Fire – Administration

Expenditures by Line Item

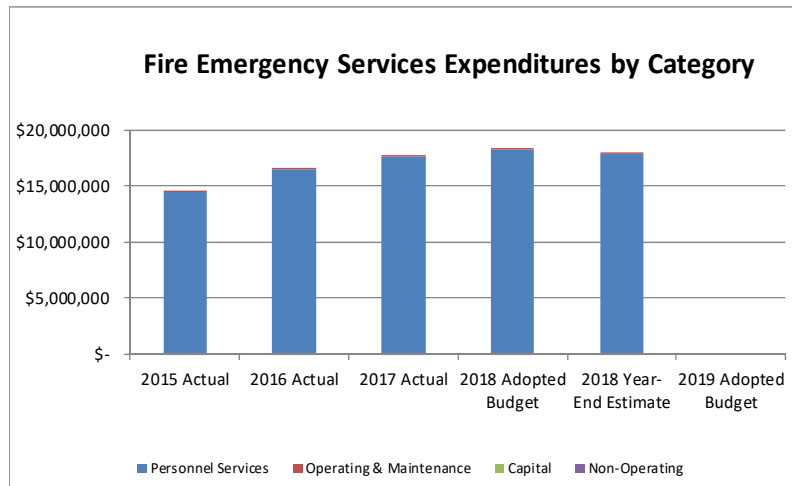
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-220-6010 | Salary . Regular | 239,635 | 243,865 | 313,333 | 339,980 | 339,980 | - |
| 01-220-6020 | Salary . Overtime | - | - | 111 | 500 | 500 | - |
| 01-220-6030 | Social Security | 657 | 6,542 | 10,831 | 11,990 | 11,990 | - |
| 01-220-6035 | Medicare | 2,033 | 3,504 | 4,673 | 5,010 | 5,010 | - |
| 01-220-6040 | Worker's Comp. Ins. | 8,258 | 4,649 | 5,321 | 6,030 | 6,030 | - |
| 01-220-6050 | Medical | 34,105 | 33,496 | 46,890 | 48,780 | 48,780 | - |
| 01-220-6051 | Life | 1,000 | 1,058 | 705 | 820 | 820 | - |
| 01-220-6052 | Disability | 3,348 | 4,150 | 4,342 | 4,610 | 4,610 | - |
| 01-220-6053 | Dental | 1,181 | 1,893 | 2,752 | 2,940 | 2,940 | - |
| 01-220-6054 | Vision | - | 353 | 512 | 570 | 570 | - |
| 01-220-6055 | Short-Term Disability | - | 112 | 123 | 140 | 140 | - |
| 01-220-6060 | ICMA 401A . General Govern | - | 7,383 | 11,204 | 13,380 | 13,380 | - |
| 01-220-6100 | Uniform Cleaning Allowance | 540 | 270 | 270 | 540 | 540 | - |
| 01-220-6141 | ICMA 457 Match 2% | 1,986 | 3,880 | 4,846 | 5,140 | 5,140 | - |
| 01-220-6142 | Retirement Health Savings | 150 | 888 | 1,700 | 2,000 | 2,000 | - |
| 01-220-6150 | Uniforms | 22,182 | - | - | - | - | - |
| 01-220-6160 | Unemployment Insurance | 15 | 33 | 125 | 300 | 300 | - |
| 01-220-6190 | Fire Retirement | 19,576 | 10,824 | 11,366 | 11,910 | 11,910 | - |
| 01-220-7110 | Supplies Office | 14,380 | 18,041 | 12,118 | 18,400 | 18,400 | - |
| 01-220-7115 | Non Capital Equipment | 17,408 | 10,289 | 5,329 | 15,000 | 15,000 | - |
| 01-220-7280 | Books Magazines Subscripti | 183 | 129 | 288 | 750 | 750 | - |
| 01-220-7285 | Dues & Memberships | - | 209 | 2,521 | 2,500 | 2,500 | - |
| 01-220-7300 | Supplies Other Special | 966 | 2,258 | 3,405 | 3,500 | 3,500 | 63,310 |
| 01-220-7350 | Hardware Maintenance | 1,224 | 2,121 | - | - | - | - |
| 01-220-7420 | Business Meetings | 1,956 | 2,156 | 3,534 | 3,500 | 3,500 | - |
| 01-220-7430 | Professional/Consulting Sv | 324,072 | 61,952 | 37,458 | 15,000 | 26,000 | - |
| 01-220-7430 | SMFRA Fire Services Contract | - | - | - | - | - | 8,471,490 |
| 01-220-7442 | Personnel Recruitment | - | - | 6,563 | 6,500 | 6,500 | - |
| 01-220-7446 | Uniforms | - | 15,823 | 15,832 | 26,000 | 26,000 | - |
| 01-220-7450 | Learning & Education | 5,221 | 2,104 | 281 | 8,000 | 8,000 | - |
| 01-220-7470 | Telecommunications | 396 | 4,775 | - | - | - | - |
| 01-220-7510 | Rentals | 61,740 | 61,740 | 64,320 | 75,000 | 75,000 | - |
| 01-220-7540 | Office Equipment Maint. | 4,359 | 5,516 | 3,419 | 8,000 | 8,000 | - |
| 01-220-7570 | Other Equipment Maint. | 96 | 1,319 | 259 | 2,000 | 2,000 | - |
| 01-220-7580 | Bldg & Property M & R | 1,664 | 1,897 | 269 | 2,400 | 2,400 | - |
| 01-220-7610 | Property & Liability Insur | 35,100 | 35,100 | 35,100 | 45,000 | 45,000 | - |
| Total Fire - Administration Expenditures | | 803,430 | 548,329 | 609,800 | 686,190 | 697,190 | 8,534,800 |



Fire – Emergency Services

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-----------------------------|-------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| 01-221-6010 | Salary . Regular | 10,040,847 | 11,418,801 | 12,226,122 | 13,051,240 | 12,717,240 | - |
| 01-221-6020 | Salary . Overtime | 1,151,600 | 1,271,575 | 1,377,775 | 1,034,480 | 1,034,480 | - |
| 01-221-6030 | Social Security | - | 1,148 | 17 | - | - | - |
| 01-221-6035 | Medicare | 146,444 | 170,872 | 191,362 | 183,970 | 183,970 | - |
| 01-221-6040 | Worker's Comp. Ins. | 342,399 | 390,234 | 455,350 | 475,470 | 475,470 | - |
| 01-221-6050 | Medical | 1,455,562 | 1,668,132 | 1,715,418 | 1,672,970 | 1,672,970 | - |
| 01-221-6051 | Life | 43,410 | 52,628 | 25,849 | 29,950 | 29,950 | - |
| 01-221-6052 | Disability | 171,210 | 216,290 | 247,855 | 269,230 | 269,230 | - |
| 01-221-6053 | Dental | 63,699 | 74,875 | 79,666 | 76,170 | 76,170 | - |
| 01-221-6054 | Vision | - | 12,762 | 14,558 | 14,750 | 14,750 | - |
| 01-221-6055 | Short-Term Disability | - | 4,434 | 3,615 | 3,650 | 3,650 | - |
| 01-221-6100 | Uniform Cleaning Allowance | 30,530 | 31,384 | 34,543 | 36,420 | 36,420 | - |
| 01-221-6130 | Educational Benefits | 9,589 | 6,181 | 10,628 | - | 4,880 | - |
| 01-221-6141 | ICMA 457 Match 2% | 145,837 | 183,168 | 180,217 | 207,890 | 207,890 | - |
| 01-221-6142 | Retirement Health Savings | 7,994 | 51,476 | 40,502 | 53,950 | 53,950 | - |
| 01-221-6143 | Service Awards | - | 4,600 | 6,240 | 9,160 | 9,160 | - |
| 01-221-6160 | Unemployment Insurance | 1,272 | 1,845 | 3,445 | 10,860 | 10,860 | - |
| 01-221-6190 | Fire Retirement | 807,990 | 928,609 | 989,502 | 1,082,490 | 1,082,490 | - |
| 01-221-7285 | Dues & Memberships | 7,774 | 2,097 | - | 6,580 | 6,580 | - |
| 01-221-7300 | Supplies Other Special | 29,719 | 27,428 | 31,752 | 35,000 | 35,000 | - |
| 01-221-7420 | Business Meetings | 1,295 | 221 | 286 | 700 | 700 | - |
| 01-221-7430 | Professional and Consulting | - | - | 3,615 | 15,000 | 15,000 | - |
| 01-221-7439 | Contr to Arap Co Hazmat Bo | - | (2,484) | - | 3,200 | 3,200 | - |
| 01-221-7442 | Personnel Recruitment | 1,000 | - | - | - | - | - |
| 01-221-7570 | Other Equipment Maint. | 2,582 | 7,469 | 6,634 | 23,000 | 23,000 | - |
| Total Fire - Emergency Services Expenditures | | 14,460,753 | 16,523,745 | 17,644,951 | 18,296,130 | 17,967,010 | - |

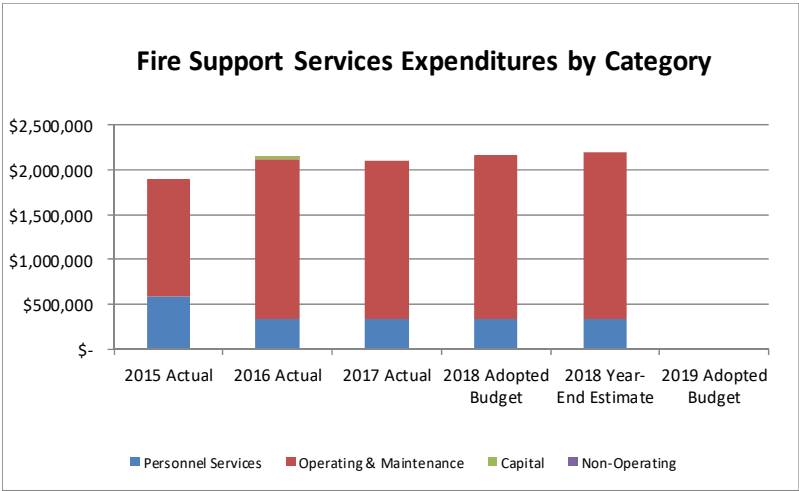


Fire – Support Services

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-222-6010 | Salary . Regular | 302,776 | 246,388 | 257,559 | 260,870 | 260,870 | - |
| 01-222-6020 | Salary . Overtime | 3,543 | 925 | - | - | - | - |
| 01-222-6030 | Social Security | 2,464 | 1,628 | 469 | - | - | - |
| 01-222-6035 | Medicare | 4,001 | 3,898 | 3,864 | 3,860 | 3,860 | - |
| 01-222-6040 | Worker's Comp. Ins. | 4,903 | 8,172 | 8,881 | 9,940 | 9,940 | - |
| 01-222-6050 | Medical | 46,255 | 39,594 | 35,454 | 32,670 | 32,670 | - |
| 01-222-6051 | Life | 1,150 | 1,305 | 594 | 630 | 630 | - |
| 01-222-6052 | Disability | 911 | 850 | 410 | 410 | 410 | - |
| 01-222-6053 | Dental | 1,876 | 1,623 | 1,341 | 1,180 | 1,180 | - |
| 01-222-6054 | Vision | - | 302 | 250 | 230 | 230 | - |
| 01-222-6055 | Short-Term Disability | - | 94 | 60 | 50 | 50 | - |
| 01-222-6060 | ICMA 401A . General Govern | 2,538 | 1,766 | 530 | - | - | - |
| 01-222-6100 | Uniform Cleaning Allowance | - | - | 540 | 540 | 540 | - |
| 01-222-6130 | Educational Benefits | - | 803 | - | - | - | - |
| 01-222-6141 | ICMA 457 Match 2% | 4,986 | 4,979 | 4,958 | 5,220 | 5,220 | - |
| 01-222-6142 | Retirement Health Savings | 225 | 825 | 850 | 800 | 800 | - |
| 01-222-6143 | Service Awards | - | - | - | 500 | 500 | - |
| 01-222-6150 | 1241 Uniforms | 65,961 | - | - | - | - | - |
| 01-222-6150 | 1242 Protective Clothing | 126,068 | - | - | - | - | - |
| 01-222-6160 | Unemployment Insurance | 37 | 36 | 65 | 230 | 230 | - |
| 01-222-6190 | Fire Retirement | 24,145 | 24,273 | 25,043 | 26,090 | 26,090 | - |
| 01-222-7115 | Non-Capital Equipment | 6,254 | - | - | - | - | - |
| 01-222-7120 | Supplies Janitorial | 11,500 | 13,312 | 13,642 | 20,000 | 20,000 | - |
| 01-222-7130 | Chemicals | 9,272 | 12,452 | 8,163 | 15,000 | 15,000 | - |
| 01-222-7220 | Supplies Bldg Materials | 2,808 | 2,483 | 6,087 | 6,200 | 6,200 | - |
| 01-222-7270 | Small Tools | 34,271 | 43,894 | 39,113 | 50,000 | 50,000 | - |
| 01-222-7285 | Dues & Memberships | 4,419 | 2,838 | 5,996 | 6,000 | 6,000 | - |
| 01-222-7290 | Station Supplies | 7,053 | 9,694 | 10,289 | 15,000 | 15,000 | - |
| 01-222-7300 | Supplies Other Special | 61,301 | 76,276 | 110,094 | 110,000 | 110,000 | - |
| 01-222-7350 | Hardware Maintenance | 2,946 | 3,496 | 10,031 | 14,000 | 17,720 | - |
| 01-222-7360 | Software Maintenance | 40,138 | 49,291 | 56,493 | 58,820 | 58,820 | - |
| 01-222-7420 | Business Meetings | 5,453 | 5,343 | 6,986 | 8,000 | 8,000 | - |
| 01-222-7430 | Professional/Consulting Sv | - | - | 30 | 5,000 | 5,000 | - |
| 01-222-7442 | Personnel Recruitment | 75,418 | 185,689 | 18,397 | 27,000 | 7,680 | - |
| 01-222-7446 | Uniforms | - | 72,115 | 48,584 | 75,500 | 95,420 | - |
| 01-222-7447 | Personal Protective Equipment | 152 | 161,025 | 291,040 | 195,690 | 223,690 | - |
| 01-222-7450 | Learning & Education | 2,059 | - | - | - | - | - |
| 01-222-7470 | Telecommunications | 142,826 | 160,010 | 166,060 | 204,120 | 184,120 | - |
| 01-222-7520 | Electricity & Gas | 92,895 | 85,723 | 97,925 | 110,000 | 110,000 | - |
| 01-222-7525 | Water & Sewer Charges | 18,608 | 23,889 | 24,068 | 9,400 | 25,000 | - |
| 01-222-7540 | Office Equipment Maint | 6,968 | 12,929 | 5,805 | 10,000 | 10,000 | - |
| 01-222-7551 | Vehicle Maintenance | 382,255 | 442,951 | 433,415 | 410,000 | 410,000 | - |
| 01-222-7553 | Vehicle Fuel | 103,008 | 87,177 | 105,218 | 100,000 | 100,000 | - |
| 01-222-7554 | Vehicle Extraordinary Charges | 50,344 | 35,618 | 31,064 | 35,000 | 35,000 | - |
| 01-222-7555 | Vehicle Insurance | 72,700 | 73,700 | 75,000 | 75,000 | 75,000 | - |
| 01-222-7560 | Radio Maintenance | 26,705 | 33,401 | 32,638 | 26,000 | 26,000 | - |
| 01-222-7570 | Other Equipment Maint. | 72,872 | 73,426 | 84,791 | 105,000 | 105,000 | - |
| 01-222-7580 | Bldg & Property M & R | 80,548 | 121,084 | 79,219 | 130,000 | 138,960 | - |
| 01-222-7821 | Fire Station | - | 3,237 | - | - | - | - |
| 01-222-7850 | Vehicles | - | 21,853 | - | - | - | - |
| 01-222-7860 | Other Equipment | - | 577 | - | - | - | - |
| Total Fire - Support Services Expenditures | | 1,904,610 | 2,150,944 | 2,101,016 | 2,163,950 | 2,200,830 | - |

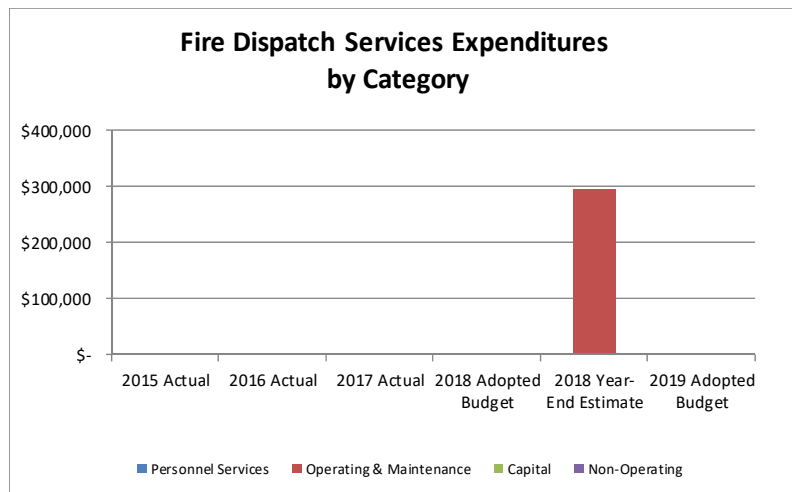
Fire – Support Services (continued)



Fire – Dispatch Services

Expenditures by Line Item

| <u>Account Number and Description</u> | <u>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Actual</u> | <u>2018 Adopted Budget</u> | <u>2018 Year-End Estimate</u> | <u>2019 Adopted Budget</u> |
|---|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| 01-223-7430 SMFRA Dispatch Contract | - | - | - | - | 293,710 | - |
| <i>Total Fire - Dispatch Expenditures</i> | - | - | - | - | <i>293,710</i> | - |

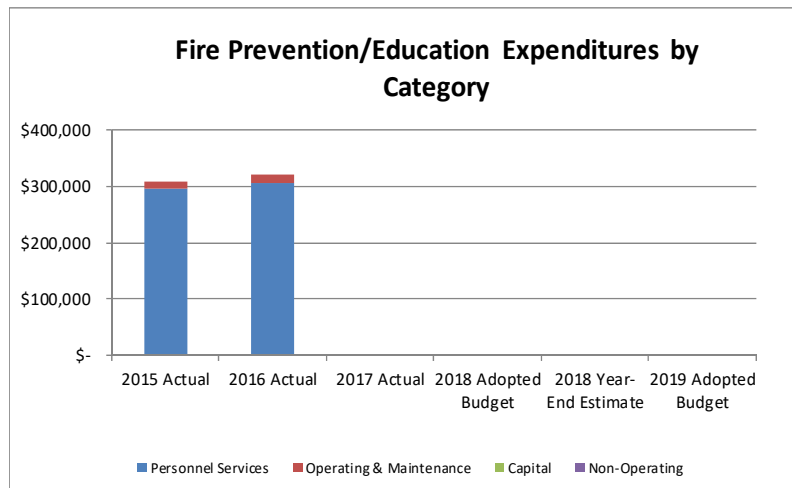


Fire – Prevention/Education

Expenditures by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|---|----------------------------|----------------|----------------|--------|----------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 01-224-6010 | Salary . Regular | 230,911 | 236,426 | - | - | - | - |
| 01-224-6020 | Salary . Overtime | 5,042 | 5,623 | - | - | - | - |
| 01-224-6030 | Social Security | 5,206 | 5,251 | - | - | - | - |
| 01-224-6035 | Medicare | 2,973 | 3,088 | - | - | - | - |
| 01-224-6040 | Worker's Comp. Ins. | 5,341 | 5,334 | - | - | - | - |
| 01-224-6050 | Medical | 25,503 | 27,502 | - | - | - | - |
| 01-224-6051 | Life | 930 | 1,097 | - | - | - | - |
| 01-224-6052 | Disability | 2,733 | 2,886 | - | - | - | - |
| 01-224-6053 | Dental | 917 | 974 | - | - | - | - |
| 01-224-6054 | Vision | - | 181 | - | - | - | - |
| 01-224-6055 | Short-Term Disability | - | 123 | - | - | - | - |
| 01-224-6060 | ICMA 401A . General Govern | 1,592 | 403 | - | - | - | - |
| 01-224-6141 | ICMA 457 Match 2% | 2,327 | 2,522 | - | - | - | - |
| 01-224-6142 | Retirement Health Savings | 135 | 495 | - | - | - | - |
| 01-224-6143 | Service Awards | - | 300 | - | - | - | - |
| 01-224-6160 | Unemployment Insurance | 39 | 40 | - | - | - | - |
| 01-224-6190 | Fire Retirement | 13,717 | 14,353 | - | - | - | - |
| 01-224-7110 | Office Supplies | 1,564 | 2,161 | - | - | - | - |
| 01-224-7115 | Non/Capital Equipment | 1,828 | 1,998 | - | - | - | - |
| 01-224-7280 | Books Magazines Subscripti | - | 968 | - | - | - | - |
| 01-224-7285 | Dues & Memberships | 160 | 1,079 | - | - | - | - |
| 01-224-7300 | Supplies Other Special | 4,844 | 5,195 | - | - | - | - |
| 01-224-7420 | Business Meetings | 513 | 549 | - | - | - | - |
| 01-224-7461 | Education Programs | 1,471 | 2,536 | - | - | - | - |
| 01-224-7570 | Other Equipment Maint. | - | 11 | - | - | - | - |
| Total Fire - Prevention/Education Expenditures | | 307,746 | 321,095 | - | - | - | - |

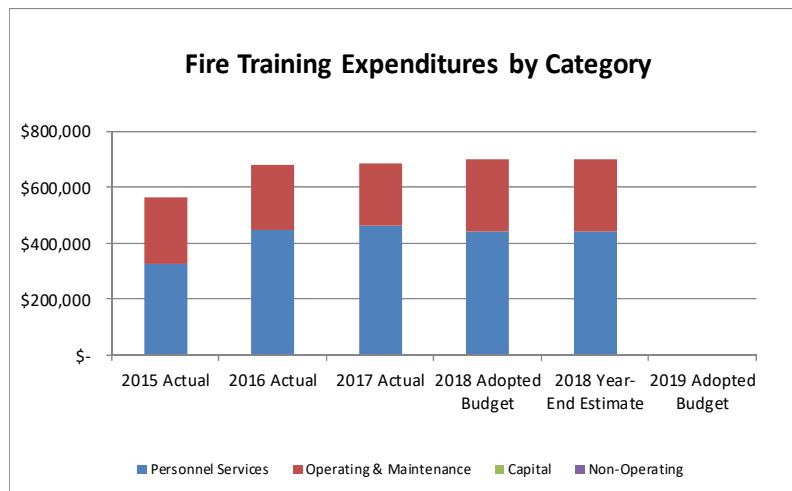
* This division was consolidated into Division 228 (previously Permit Plan Review) and renamed "Prevention" in 2017.



Fire – Training

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-226-6010 | Salary . Regular | 219,883 | 225,399 | 226,329 | 235,430 | 235,430 | - |
| 01-226-6020 | Salary . Overtime | 47,970 | 166,056 | 187,958 | 158,790 | 158,790 | - |
| 01-226-6035 | Medicare | 62 | 883 | 1,947 | 3,310 | 3,310 | - |
| 01-226-6040 | Worker's Comp. Ins. | 10,382 | 7,622 | 8,094 | 8,540 | 8,540 | - |
| 01-226-6050 | Medical | 28,061 | 28,405 | 27,980 | 26,910 | 26,910 | - |
| 01-226-6051 | Life | 1,676 | 1,020 | 491 | 540 | 540 | - |
| 01-226-6052 | Disability | 1,234 | 1,237 | 650 | 700 | 700 | - |
| 01-226-6053 | Dental | 1,223 | 1,223 | 1,223 | 1,180 | 1,180 | - |
| 01-226-6054 | Vision | - | 228 | 228 | 230 | 230 | - |
| 01-226-6055 | Short-Term Disability | - | 69 | 54 | 60 | 60 | - |
| 01-226-6100 | Uniform Cleaning Allowance | - | - | 540 | 540 | 540 | - |
| 01-226-6141 | ICMA 457 Match 2% | 4,151 | 4,220 | 4,330 | 4,370 | 4,370 | - |
| 01-226-6142 | Retirement Health Savings | 150 | 905 | 750 | 800 | 800 | - |
| 01-226-6143 | Service Awards | - | - | 700 | - | - | - |
| 01-226-6160 | Unemployment Insurance | 21 | 21 | 81 | 200 | 200 | - |
| 01-226-6190 | Fire Retirement | 10,390 | 10,303 | 814 | - | - | - |
| 01-226-7110 | Office Supplies | 480 | 60 | - | - | - | - |
| 01-226-7115 | Non-Capital Equipment | 8,355 | 14,056 | 9,954 | 10,000 | 10,000 | - |
| 01-226-7280 | Books Magazines Subscripti | 17,873 | 3,054 | 4,956 | 7,500 | 7,500 | - |
| 01-226-7285 | Dues & Memberships | 5,613 | 3,963 | 8,147 | 4,600 | 4,600 | - |
| 01-226-7420 | Business Meetings | 635 | 1,025 | 896 | 1,000 | 1,000 | - |
| 01-226-7430 | Professional/Consulting Sv | 7,087 | 1,800 | 36,784 | 30,000 | 30,000 | - |
| 01-226-7439 | Contr to Joint Fire Trng C | 21,750 | 21,000 | 33,300 | 33,300 | 33,300 | - |
| 01-226-7440 | Phys Exams Other | 48,010 | 33,900 | - | - | - | - |
| 01-226-7450 | Learning & Education | 127,473 | 151,206 | 130,171 | 170,000 | 170,000 | - |
| Total Fire - Training Expenditures | | 562,479 | 677,655 | 686,377 | 698,000 | 698,000 | - |

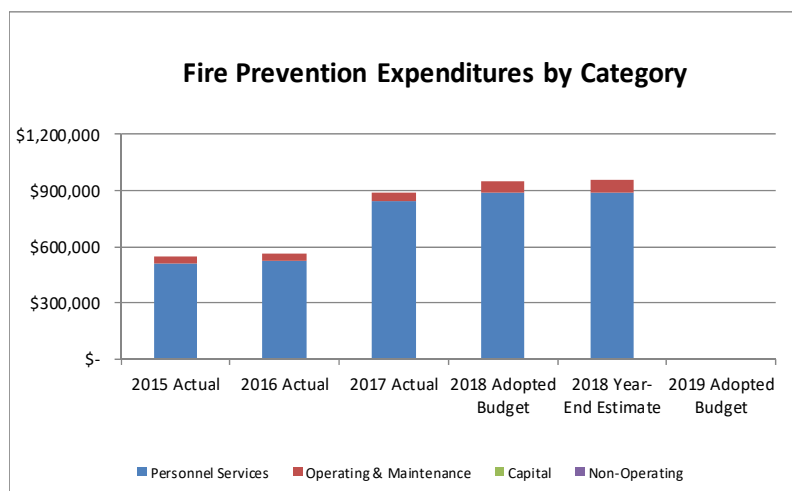


Fire – Prevention (previously Permit and Plan Review)

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|---------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-228-6010 | Salary . Regular | 374,586 | 371,453 | 608,764 | 629,750 | 629,750 | - |
| 01-228-6020 | Salary. Overtime | 9,423 | 13,016 | 35,080 | 56,750 | 56,750 | - |
| 01-228-6030 | Social Security | 2,355 | 1,081 | 5,208 | 5,040 | 5,040 | - |
| 01-228-6035 | Medicare | 4,641 | 4,618 | 8,090 | 9,190 | 9,190 | - |
| 01-228-6040 | Workers Comp | 12,089 | 12,012 | 19,169 | 20,950 | 20,950 | - |
| 01-228-6050 | Medical | 59,506 | 68,374 | 87,938 | 84,560 | 84,560 | - |
| 01-228-6051 | Life | 1,598 | 1,866 | 1,356 | 1,500 | 1,500 | - |
| 01-228-6052 | Disability | 5,478 | 5,731 | 8,841 | 9,780 | 9,780 | - |
| 01-228-6053 | Dental | 2,140 | 2,350 | 3,058 | 2,940 | 2,940 | - |
| 01-228-6054 | Vision | - | 430 | 569 | 570 | 570 | - |
| 01-228-6055 | Short-Term Disability | - | 127 | 188 | 190 | 190 | - |
| 01-228-6060 | ICMA 401A . General Government | 2,057 | 1,175 | - | - | - | - |
| 01-228-6100 | Uniform Cleaning Allowance | - | - | 1,890 | 1,890 | 1,890 | - |
| 01-228-6140 | ICMA . Deferred Comp | - | - | - | - | - | - |
| 01-228-6141 | ICMA 457 Match 2% | 5,346 | 5,952 | 8,648 | 8,870 | 8,870 | - |
| 01-228-6142 | Retirement Health Savings | 315 | 1,167 | 1,875 | 2,000 | 2,000 | - |
| 01-228-6143 | Service Awards | - | - | 300 | 1,500 | 1,500 | - |
| 01-228-6160 | Unemployment Ins | 43 | 45 | 177 | 540 | 540 | - |
| 01-228-6190 | Fire Retirement | 32,007 | 33,491 | 49,972 | 52,370 | 52,370 | - |
| 01-228-7110 | Office Supplies | 4,033 | 3,528 | 4,845 | 5,580 | 5,580 | - |
| 01-228-7115 | Non/Capital Equipment | - | - | 4,795 | 2,000 | 2,000 | - |
| 01-228-7280 | Books, Magazines, Subscriptions | 2,079 | 3,897 | 3,774 | 5,150 | 5,150 | - |
| 01-228-7285 | Dues & Memberships | 695 | 2,071 | 1,805 | 2,000 | 2,000 | - |
| 01-228-7300 | Supplies Other Special | 9,306 | 8,757 | 9,994 | 14,200 | 14,200 | - |
| 01-228-7350 | Hardware Maintenance | 4,581 | 4,780 | 3,741 | 5,150 | 5,150 | - |
| 01-228-7360 | Software Maintenance | 298 | 15 | - | 1,000 | 1,000 | - |
| 01-228-7419 | Bank Fees | 3,242 | 3,120 | 4,190 | 3,000 | 4,100 | - |
| 01-228-7420 | Business Meetings | - | - | 474 | 1,300 | 1,300 | - |
| 01-228-7450 | Learning & Education | 6,599 | 7,348 | 8,793 | 10,000 | 10,000 | - |
| 01-228-7461 | Education Programs | - | - | 2,549 | 3,550 | 3,550 | - |
| 01-228-7470 | Telecommunications | 4,100 | 5,040 | 4,820 | 8,690 | 8,690 | - |
| 01-228-7570 | Other Equipment Maint. | - | - | - | 2,500 | 2,500 | - |
| Total Fire - Prevention Expenditures | | 546,517 | 561,444 | 890,903 | 952,510 | 953,610 | - |

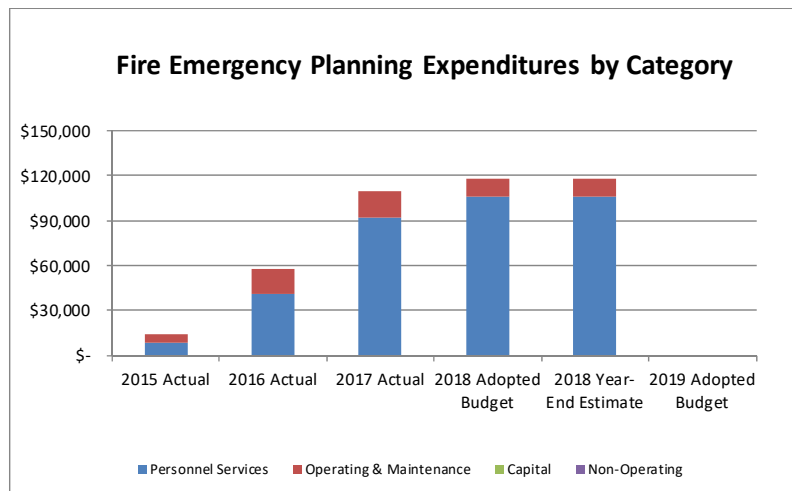
* This division was combined with Prevention/Education division and renamed “Prevention” in 2017.



Fire – Emergency Planning

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|--------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-230-6010 | Salary . Regular | - | 29,769 | 72,114 | 75,720 | 75,720 | - |
| 01-230-6020 | Salary . Overtime | 8,245 | 2,271 | - | 10,000 | 10,000 | - |
| 01-230-6030 | Social Security | - | 1,770 | 4,487 | 4,700 | 4,700 | - |
| 01-230-6035 | Medicare | - | 414 | 1,050 | 1,100 | 1,100 | - |
| 01-230-6040 | Workers Comp | - | 25 | 112 | 120 | 120 | - |
| 01-230-6050 | Medical | - | 3,902 | 7,687 | 7,390 | 7,390 | - |
| 01-230-6051 | Life | - | 136 | 129 | 180 | 180 | - |
| 01-230-6052 | Disability | - | 164 | 171 | 240 | 240 | - |
| 01-230-6053 | Dental | - | 306 | 611 | 590 | 590 | - |
| 01-230-6054 | Vision | - | 57 | 114 | 120 | 120 | - |
| 01-230-6055 | Short-Term Disability | - | 17 | 27 | 30 | 30 | - |
| 01-230-6060 | ICMA 401A . General Government | - | 1,999 | 4,771 | 5,300 | 5,300 | - |
| 01-230-6100 | Uniform Cleaning Allowance | - | - | 229 | 270 | 270 | - |
| 01-230-6142 | Retirement Health Savings | - | 150 | 375 | 400 | 400 | - |
| 01-230-6160 | Unemployment Ins | - | 3 | 25 | 70 | 70 | - |
| 01-230-7115 | Non-Capital Expenditures | 2,335 | 15,329 | 11,342 | 5,000 | 5,000 | - |
| 01-230-7300 | Supplies Other Special | 763 | 301 | 1,233 | 2,000 | 2,000 | - |
| 01-230-7420 | Business Meetings | - | - | - | 1,000 | 1,000 | - |
| 01-230-7430 | Professional/Consulting Sv | 2,426 | 810 | 2,598 | 2,500 | 2,500 | - |
| 01-230-7450 | Learning & Education | - | 14 | 2,974 | - | - | - |
| 01-230-7470 | Telecommunications | - | - | - | 1,000 | 1,000 | - |
| 01-230-7560 | Radio Maintenance | 250 | 250 | - | - | - | - |
| Total Fire - Emergency Planning Expenditures | | 14,019 | 57,687 | 110,049 | 117,730 | 117,730 | - |



Public Works Budget Summary

Mission Statement

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.

Did You Know?

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

Strategic Plan

Providing high quality customer satisfaction through the department's services, planning, and process improvement. All Public Works operations are environmentally sensitive, technologically advanced and economically beneficial to citizens and customers. The city's vision is executed through:

- aligning resources will City Council priorities and the Community Survey
- engaging citizens in the development of long-range master planning of public infrastructure and operational services
- driving continuous improvement by the evaluation of best management practices for all department services and processes

Major Programs

Engineering and Utilities

- Development review process
- Capital planning and construction
- Sanitary sewer and stormwater utility operations and maintenance
- Utility master planning and rate forecasting
- Community Development Block Grant (CDBG) program

Streets Maintenance

- Pavement maintenance
- Snow and ice control
- Concrete sidewalk replacement program
- Street sweeping

Fleet Maintenance

- Maintenance of city fleet
- Vehicle replacement program

Transportation Engineering and Traffic Services

- Traffic signal operations and maintenance
- Traffic signs and markings
- Street light liaison with Xcel Energy
- Household hazardous materials roundup
- Traffic calming

Grounds

- Landscape maintenance of public right-of-ways
- Tree planting programs
- Leaf, tire and tree recycling
- Community gardens

Facilities Maintenance

- Public building maintenance
- Capital asset management

Service Delivery Improvements for 2019

- Complete assessment of all city infrastructure to identify the condition and risk levels
- Develop a master plan that includes maintenance and capital needs for the next decade for all city infrastructure
- Institute a department strategic plan identifying goals and key performance measures that align with the newly developed city Comprehensive Master Plan
- Through community engagement and the utilization of high quality data, develop the city's first Transportation Master Plan
- Establish Littleton based projects in the 2020-2023 Regional Transportation Improvement Plan through DRCOG
- Begin rate studies in the Sewer and Stormwater Utility Enterprise funds based on the condition indexing project

How We Support Council's Goals for the City

- Provide and maintain a high quality public infrastructure that addresses the needs of residents, visitors and businesses
- Identify and execute long-term financially sustainable solutions for city operations
- Support policies and practices that sustain the natural environment
- Provide the highest level of service delivery with unwavering integrity and ethics
- Deliver innovative, cost-efficient municipal services
- Be a leader in crafting regional solutions to enhance Littleton

Public Works Budget Summary (continued)

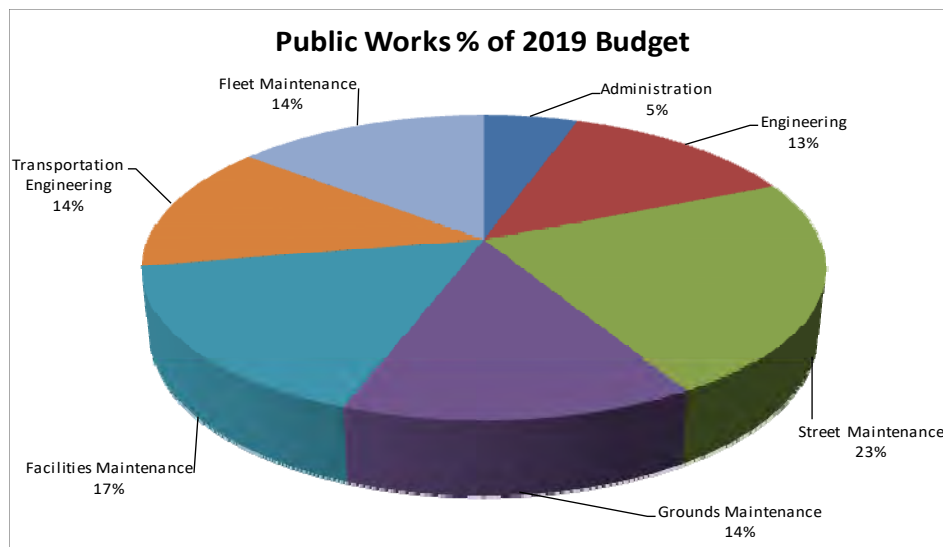
Anticipated Service Delivery Improvements by 2023

- Develop a more formal master planning process with a public process to meet the community's long-term needs for transportation facilities, the sanitary sewer utility and the stormwater utility
- Identify critical funding gaps and develop funding streams to support the community's needs for quality infrastructure
- Formalize field operating plans to enhance performance and transparency to the community
- A more rigorous pursuit of Federal, State and local grant funding for pavement maintenance, utility projects and multi-modal transportation projects
- Engage extensively in regional transportation planning and collaborative opportunities to improve community transportation
- Develop more specific operational performance measures that directly aid budget decisions for Public Works operations

Public Works Budget Summary

Division Budget Summary Overview

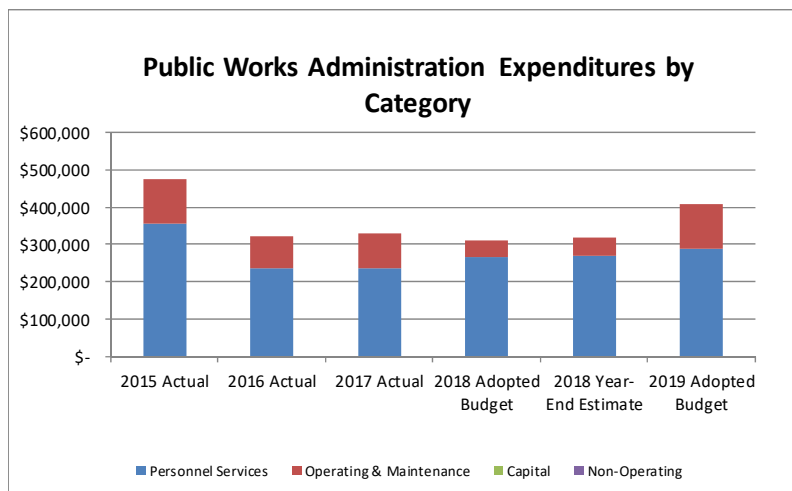
| Division | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Public Works Administration | 473,915 | 322,303 | 329,275 | 309,520 | 317,370 | 406,230 |
| Public Works Engineering | 661,146 | 780,816 | 906,686 | 916,160 | 1,017,360 | 1,012,980 |
| Public Works Street Maintenance | 1,828,053 | 1,483,116 | 1,525,128 | 1,657,580 | 1,607,580 | 1,728,260 |
| Public Works Grounds Maintenance | 851,634 | 1,139,951 | 1,091,314 | 1,052,400 | 1,027,400 | 1,069,250 |
| Public Works Facilities Maintenance | 975,076 | 1,071,222 | 1,128,884 | 1,231,470 | 1,198,770 | 1,268,510 |
| Public Works Transportation Engineering | - | 644,652 | 756,401 | 832,490 | 991,940 | 1,019,350 |
| Public Works Fleet Maintenance | 1,273,765 | 1,123,067 | 1,068,596 | 1,283,650 | 1,112,150 | 1,082,320 |
| Total Expenditures - Public Works | 6,063,589 | 6,565,127 | 6,806,284 | 7,283,270 | 7,272,570 | 7,586,900 |



Public Works – Administration

Expenditures by Line Item

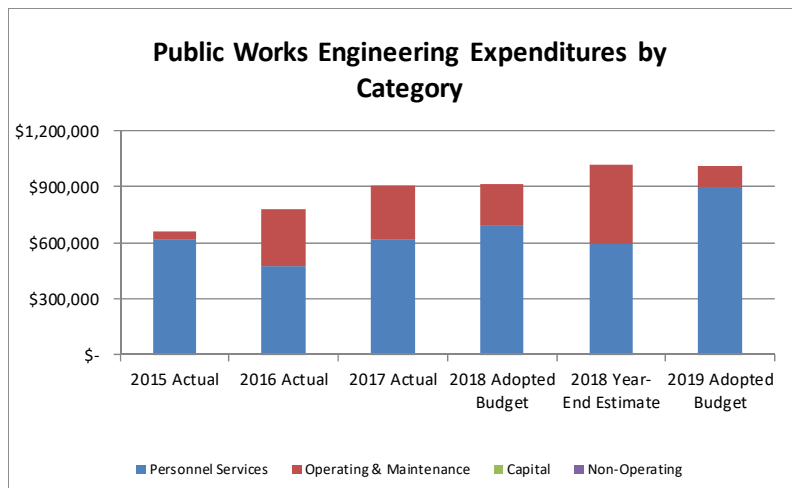
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-300-6010 | Salary . Regular | 278,113 | 192,660 | 195,980 | 213,450 | 213,450 | 230,710 |
| 01-300-6020 | Salary . Overtime | 2,581 | - | 1,097 | 500 | 1,500 | 2,000 |
| 01-300-6030 | Social Security | 17,041 | 10,703 | 12,190 | 11,490 | 11,490 | 12,280 |
| 01-300-6035 | Medicare | 3,985 | 2,818 | 2,851 | 3,160 | 3,160 | 3,440 |
| 01-300-6040 | Worker's Comp. Ins. | 2,248 | 1,617 | 2,053 | 2,550 | 2,550 | 3,080 |
| 01-300-6050 | Medical | 29,766 | 7,818 | 7,490 | 12,480 | 12,480 | 11,990 |
| 01-300-6051 | Life | 1,006 | 884 | 315 | 510 | 510 | 520 |
| 01-300-6052 | Disability | 1,464 | 1,056 | 417 | 660 | 660 | 690 |
| 01-300-6053 | Dental | 1,740 | 1,210 | 815 | 1,180 | 1,180 | 1,100 |
| 01-300-6054 | Vision | - | 225 | 152 | 230 | 230 | 230 |
| 01-300-6055 | Short-Term Disability | - | 68 | 41 | 50 | 50 | 60 |
| 01-300-6060 | ICMA 401A . General Govern | 13,342 | 13,140 | 8,759 | 14,940 | 14,940 | 15,590 |
| 01-300-6130 | Educational Benefits | - | - | - | - | 3,000 | - |
| 01-300-6141 | ICMA 457 Match 2% | 2,957 | 3,454 | 1,606 | 4,280 | 4,280 | 4,460 |
| 01-300-6142 | Retirement Health Savings | 225 | 665 | 2,659 | 800 | 800 | 800 |
| 01-300-6143 | Service Awards | - | - | 526 | 500 | 500 | - |
| 01-300-6160 | Unemployment Insurance | 45 | 25 | 79 | 190 | 190 | 80 |
| 01-300-7110 | Supplies Office | 5,701 | 4,995 | 4,250 | 4,500 | 4,500 | 5,000 |
| 01-300-7115 | Non-Capital Equipment | 279 | - | - | - | - | - |
| 01-300-7280 | Books Magazines Subscripti | 390 | - | 118 | 350 | 200 | 200 |
| 01-300-7285 | Dues & Memberships | 946 | 1,005 | 1,125 | 1,500 | 1,500 | 1,500 |
| 01-300-7300 | Supplies Other Special | 2,732 | 1,475 | 392 | 1,200 | 1,200 | 1,000 |
| 01-300-7360 | Software Maintenance | 18,119 | 6,028 | - | - | - | - |
| 01-300-7420 | Business Meetings | 3,677 | 1,419 | 2,133 | 2,500 | 2,500 | 2,500 |
| 01-300-7430 | Professional/Consulting Sv | 78,634 | 69,746 | 77,510 | 25,000 | 30,000 | 100,000 |
| 01-300-7450 | Learning & Education | 5,438 | 639 | 5,059 | 6,000 | 5,000 | 7,500 |
| 01-300-7540 | Office Equipment Maint. | 3,486 | 653 | 1,658 | 1,500 | 1,500 | 1,500 |
| Total Public Works - Administration Expenditures | | 473,915 | 322,303 | 329,275 | 309,520 | 317,370 | 406,230 |



Public Works – Engineering

Expenditures by Line Item

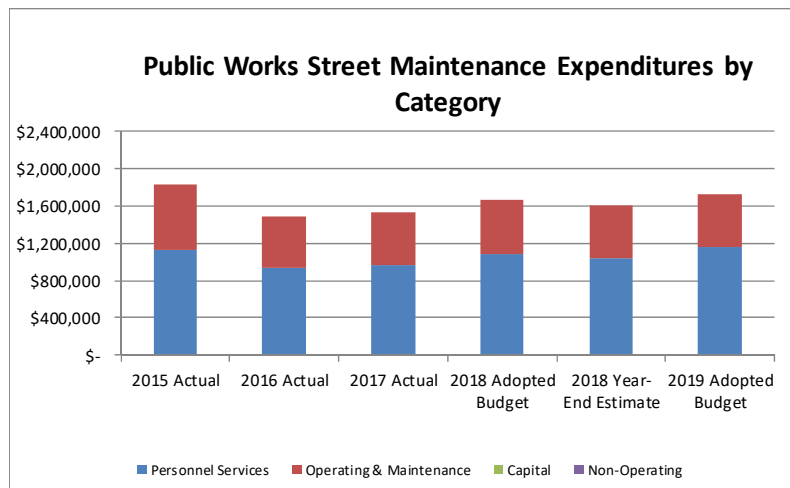
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-301-6010 | Salary . Regular | 443,244 | 345,028 | 461,887 | 519,180 | 419,180 | 670,100 |
| 01-301-6020 | Salary . Overtime | 11,963 | 3,450 | 3,640 | 5,000 | 5,000 | 5,000 |
| 01-301-6030 | Social Security | 27,986 | 21,275 | 29,133 | 32,760 | 32,760 | 42,500 |
| 01-301-6035 | Medicare | 6,545 | 4,976 | 6,813 | 7,660 | 7,660 | 9,990 |
| 01-301-6040 | Worker's Comp. Ins. | 4,915 | 3,966 | 7,172 | 8,150 | 8,150 | 12,260 |
| 01-301-6050 | Medical | 80,152 | 57,482 | 60,301 | 62,530 | 62,530 | 84,580 |
| 01-301-6051 | Life | 1,689 | 1,423 | 1,061 | 1,250 | 1,250 | 1,570 |
| 01-301-6052 | Disability | 2,510 | 1,969 | 1,405 | 1,610 | 1,610 | 2,080 |
| 01-301-6053 | Dental | 3,481 | 2,963 | 3,457 | 3,530 | 3,530 | 4,400 |
| 01-301-6054 | Vision | - | 556 | 613 | 680 | 680 | 910 |
| 01-301-6055 | Short-Term Disability | - | 168 | 154 | 160 | 160 | 220 |
| 01-301-6060 | ICMA 401A . General Govern | 25,192 | 23,349 | 29,638 | 36,340 | 36,340 | 46,910 |
| 01-301-6141 | ICMA 457 Match 2% | 3,726 | 4,727 | 7,512 | 9,160 | 9,160 | 13,400 |
| 01-301-6142 | Retirement Health Savings | 450 | 1,500 | 2,075 | 2,400 | 2,400 | 3,200 |
| 01-301-6143 | Service Awards | - | 500 | 1,000 | 900 | 900 | - |
| 01-301-6150 | Uniforms | 951 | 300 | 237 | - | - | 450 |
| 01-301-6160 | Unemployment Insurance | 62 | 53 | 171 | 450 | 450 | 210 |
| 01-301-7110 | Supplies Office | 5,099 | 4,235 | 2,783 | 4,000 | 7,000 | 6,000 |
| 01-301-7115 | Non-Capital Equipment | 2,495 | 5,319 | - | - | - | - |
| 01-301-7270 | Small Tools | 82 | 72 | - | 300 | 1,500 | 1,500 |
| 01-301-7280 | Books Magazines Subscripti | - | - | - | 100 | 100 | 200 |
| 01-301-7285 | Dues & Memberships | 480 | 200 | 393 | 1,500 | 1,000 | 1,000 |
| 01-301-7300 | Supplies Other Special | 64 | 124 | - | - | - | - |
| 01-301-7350 | Hardware Maintenance | 234 | 105 | 100 | - | - | - |
| 01-301-7360 | Software Maintenance | 5,133 | 6,462 | 3,720 | 8,500 | 8,000 | 8,000 |
| 01-301-7420 | Business Meetings | - | - | - | - | - | 500 |
| 01-301-7430 | Professional/Consulting Sv | 31,501 | 283,881 | 276,240 | 200,000 | 400,000 | 85,000 |
| 01-301-7446 | Uniforms | - | 754 | 1,401 | 1,200 | 1,200 | 1,200 |
| 01-301-7450 | Learning & Education | 1,501 | 3,150 | 2,626 | 6,000 | 4,000 | 9,000 |
| 01-301-7540 | Office Equipment Maint. | 1,691 | 2,829 | 3,154 | 2,800 | 2,800 | 2,800 |
| Total Public Works - Engineering Expenditures | | 661,146 | 780,816 | 906,686 | 916,160 | 1,017,360 | 1,012,980 |



Public Works – Street Maintenance

Expenditures by Line Item

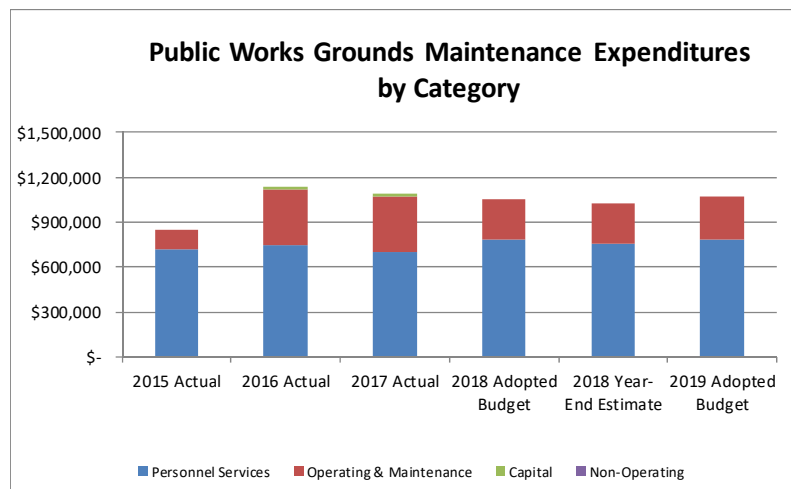
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|--------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-302-6010 | Salary . Regular | 746,923 | 633,335 | 658,214 | 739,730 | 689,730 | 758,600 |
| 01-302-6020 | Salary . Overtime | 43,252 | 28,701 | 26,329 | 35,500 | 35,500 | 35,500 |
| 01-302-6030 | Social Security | 48,945 | 41,257 | 42,989 | 46,070 | 46,070 | 49,410 |
| 01-302-6035 | Medicare | 11,447 | 9,649 | 10,054 | 10,780 | 10,780 | 11,570 |
| 01-302-6040 | Worker's Comp. Ins. | 31,395 | 26,321 | 36,929 | 41,050 | 41,050 | 45,140 |
| 01-302-6050 | Medical | 173,270 | 126,470 | 132,496 | 135,620 | 135,620 | 172,910 |
| 01-302-6051 | Life | 2,939 | 2,875 | 1,488 | 1,780 | 1,780 | 1,780 |
| 01-302-6052 | Disability | 4,249 | 3,588 | 1,979 | 2,290 | 2,290 | 2,350 |
| 01-302-6053 | Dental | 8,718 | 7,624 | 7,735 | 8,230 | 8,230 | 7,710 |
| 01-302-6054 | Vision | - | 1,305 | 1,327 | 1,480 | 1,480 | 1,600 |
| 01-302-6055 | Short-Term Disability | - | 428 | 336 | 380 | 380 | 380 |
| 01-302-6060 | ICMA 401A General Government | 42,956 | 43,494 | 42,908 | 51,780 | 51,780 | 53,100 |
| 01-302-6141 | ICMA 457 Match 2% | 2,223 | 2,248 | 2,926 | 3,200 | 3,200 | 3,740 |
| 01-302-6142 | Retirement Health Savings | 1,125 | 3,988 | 4,600 | 5,600 | 5,600 | 5,600 |
| 01-302-6143 | Service Awards | - | 1,500 | 100 | - | - | 400 |
| 01-302-6150 | Uniforms | 10,048 | 445 | 420 | 600 | 600 | 1,950 |
| 01-302-6160 | Unemployment Insurance | 186 | 142 | 388 | 640 | 640 | 370 |
| 01-302-7110 | Supplies Office | 843 | 1,210 | 968 | 1,000 | 1,000 | 1,000 |
| 01-302-7115 | Non-Capital Equipment | - | - | - | 3,000 | 3,000 | 3,000 |
| 01-302-7160 | Sand & Gravel | 673 | 2,734 | 1,238 | 2,000 | 2,000 | 2,000 |
| 01-302-7170 | Asphalt & Paving Materials | 249,536 | 295,304 | 311,306 | 300,000 | 300,000 | 284,000 |
| 01-302-7171 | Trailmark Street Maintenance | - | - | - | - | - | 16,000 |
| 01-302-7190 | Supplies Snow/Ice Removal | 167,907 | 148,242 | 131,803 | 135,000 | 135,000 | 135,000 |
| 01-302-7200 | Traffic Lane Marking | 41,125 | - | - | - | - | - |
| 01-302-7210 | Traffic & Street Signs | 26,022 | 152 | - | - | - | - |
| 01-302-7240 | Supplies Signal Maintenan | 26,840 | - | - | - | - | - |
| 01-302-7270 | Small Tools | 2,678 | 2,690 | 3,300 | 3,200 | 3,200 | 3,500 |
| 01-302-7285 | Dues & Memberships | 450 | 225 | 119 | 450 | 450 | 450 |
| 01-302-7300 | Supplies Other Special | 1,974 | 2,742 | 5,449 | 4,000 | 4,000 | 5,000 |
| 01-302-7420 | Business Meetings | 734 | 1,215 | 1,500 | 1,900 | 1,900 | 1,900 |
| 01-302-7430 | Professional/Consulting Svcs | 51,547 | 35,756 | 40,996 | 50,000 | 50,000 | 50,000 |
| 01-302-7446 | Uniforms | - | 7,927 | 7,409 | 7,000 | 7,000 | 7,000 |
| 01-302-7450 | Learning & Education | 6,483 | 2,397 | 3,623 | 5,000 | 5,000 | 7,000 |
| 01-302-7461 | In House Curb, Gutter, Sidewlk | 22,166 | 24,619 | 16,943 | 28,000 | 28,000 | 28,000 |
| 01-302-7510 | Rentals | 6,256 | 5,872 | 5,684 | 7,500 | 7,500 | 7,500 |
| 01-302-7540 | Office Equipment Maint. | 1,105 | 2,081 | 372 | 1,600 | 1,600 | 1,600 |
| 01-302-7565 | Traffic Signal System Maint | 76,159 | - | - | - | - | - |
| 01-302-7570 | Other Equipment Maint. | 16,790 | 16,580 | 23,200 | 23,200 | 23,200 | 23,200 |
| 01-302-7581 | Fence/Wall Maintenance | 1,089 | - | - | - | - | - |
| Total Public Works - Street Maintenance Expenditures | | 1,828,053 | 1,483,116 | 1,525,128 | 1,657,580 | 1,607,580 | 1,728,260 |



Public Works – Grounds Maintenance

Expenditures by Line Item

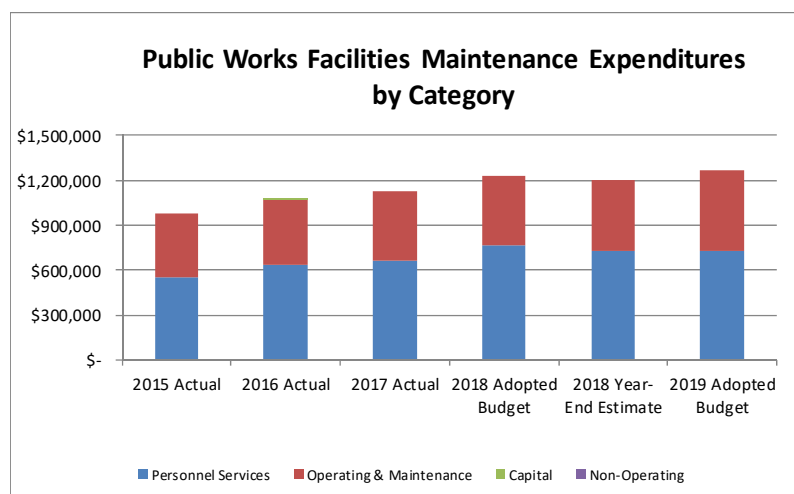
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------------|----------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-303-6010 | Salary . Regular | 451,849 | 468,026 | 437,942 | 492,520 | 467,520 | 503,640 |
| 01-303-6020 | Salary . Overtime | 17,270 | 14,354 | 11,743 | 14,500 | 14,500 | 14,500 |
| 01-303-6030 | Social Security | 35,148 | 36,138 | 34,337 | 37,010 | 37,010 | 38,760 |
| 01-303-6035 | Medicare | 8,220 | 8,452 | 8,030 | 8,660 | 8,660 | 9,070 |
| 01-303-6040 | Worker's Comp. Ins. | 17,652 | 18,359 | 21,281 | 22,580 | 22,580 | 19,630 |
| 01-303-6050 | Medical | 131,627 | 140,177 | 137,873 | 146,790 | 146,790 | 135,390 |
| 01-303-6051 | Life | 2,016 | 2,479 | 1,115 | 1,320 | 1,320 | 1,310 |
| 01-303-6052 | Disability | 2,869 | 2,964 | 1,482 | 1,710 | 1,710 | 1,740 |
| 01-303-6053 | Dental | 5,927 | 6,021 | 5,766 | 6,180 | 6,180 | 5,780 |
| 01-303-6054 | Vision | - | 1,007 | 955 | 1,080 | 1,080 | 1,200 |
| 01-303-6055 | Short-Term Disability | - | 341 | 259 | 300 | 300 | 300 |
| 01-303-6060 | ICMA 401A General Government | 28,742 | 34,584 | 32,485 | 38,490 | 38,490 | 37,900 |
| 01-303-6141 | ICMA 457 Match 2% | 6,169 | 6,511 | 5,073 | 4,360 | 4,360 | 7,050 |
| 01-303-6142 | Retirement Health Savings | 750 | 3,000 | 3,500 | 4,000 | 4,000 | 4,000 |
| 01-303-6143 | Service Awards | - | 1,300 | - | - | - | 900 |
| 01-303-6150 | Uniforms | 5,731 | 1,916 | 1,167 | 1,500 | 1,500 | 1,500 |
| 01-303-6160 | Unemployment Insurance | 152 | 133 | 338 | 520 | 520 | 330 |
| 01-303-7110 | Supplies Office | 252 | 674 | 788 | 800 | 800 | 800 |
| 01-303-7270 | Small Tools | 7,965 | 5,148 | 3,606 | 5,000 | 5,000 | 5,000 |
| 01-303-7285 | Dues & Memberships | 1,330 | 1,458 | 1,975 | 1,410 | 1,410 | 1,410 |
| 01-303-7300 | Grounds Maint Materials | 60,456 | 66,968 | 63,880 | 80,000 | 80,000 | 80,000 |
| 01-303-7420 | Business Meetings | 313 | 500 | 236 | 500 | 500 | 500 |
| 01-303-7430 | Professional/Consulting Svcs | 33,179 | 47,824 | 48,584 | 84,800 | 82,800 | 82,800 |
| 01-303-7433 | SPP Maintenance Contract | - | 200,621 | 195,414 | 45,240 | 45,240 | 60,610 |
| 01-303-7446 | Uniforms | - | 4,153 | 5,442 | 5,230 | 5,230 | 5,230 |
| 01-303-7450 | Learning & Education | 772 | 2,905 | 3,909 | 6,000 | 8,000 | 8,000 |
| 01-303-7461 | Pea Patch | 4,318 | 3,693 | 7,331 | 4,200 | 4,200 | 4,200 |
| 01-303-7510 | Rentals | 2,391 | 1,926 | 430 | 1,500 | 1,500 | 1,500 |
| 01-303-7540 | Office Equipment Maint. | 808 | 1,181 | 1,363 | 1,200 | 1,200 | 1,200 |
| 01-303-7581 | Fence/Wall Maintenance | - | 1,269 | 13,559 | 10,000 | 10,000 | 10,000 |
| 01-303-7700 | Outside Labor/Parts/Vehicle Wash | 613 | - | - | - | - | - |
| 01-303-7743 | Tree Planting Maintenance | 17,754 | 30,637 | 19,112 | 25,000 | 25,000 | 25,000 |
| 01-303-7744 | Weed Control | 7,361 | - | - | - | - | - |
| 01-303-7821 | Fire Station | - | 25,232 | - | - | - | - |
| 01-303-7830 | Improvements Other Than BI | - | - | 22,339 | - | - | - |
| Total Public Works - Grounds Maintenance Expenditures | | 851,634 | 1,139,951 | 1,091,314 | 1,052,400 | 1,027,400 | 1,069,250 |



Public Works – Facilities Maintenance

Expenditures by Line Item

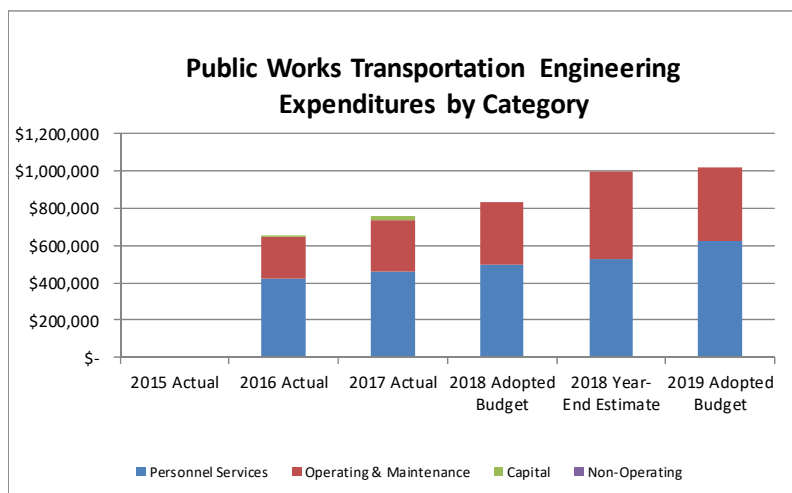
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-177-6010 | Salary . Regular | 358,833 | 406,636 | 428,798 | 496,310 | 466,310 | 501,430 |
| 01-177-6020 | Salary . Overtime | 28,034 | 34,916 | 27,461 | 25,000 | 20,000 | 20,000 |
| 01-177-6030 | Social Security | 23,879 | 26,356 | 28,538 | 30,750 | 30,750 | 32,740 |
| 01-177-6035 | Medicare | 5,585 | 6,164 | 6,674 | 7,190 | 7,190 | 7,660 |
| 01-177-6040 | Worker's Comp. Ins. | 11,055 | 12,523 | 16,338 | 18,700 | 18,700 | 17,710 |
| 01-177-6050 | Medical | 96,017 | 107,041 | 115,426 | 136,620 | 136,620 | 95,820 |
| 01-177-6051 | Life | 1,578 | 1,838 | 963 | 1,180 | 1,180 | 1,160 |
| 01-177-6052 | Disability | 1,889 | 2,216 | 1,275 | 1,420 | 1,420 | 1,540 |
| 01-177-6053 | Dental | 3,669 | 4,300 | 4,786 | 5,000 | 5,000 | 5,230 |
| 01-177-6054 | Vision | - | 688 | 891 | 970 | 970 | 970 |
| 01-177-6055 | Short-Term Disability | - | 280 | 231 | 260 | 260 | 260 |
| 01-177-6060 | ICMA 401A . General Govern | 16,426 | 23,496 | 24,792 | 29,180 | 29,180 | 31,590 |
| 01-177-6140 | ICMA . Deferred Comp | 1,714 | 1,834 | 1,905 | 2,000 | 2,000 | 1,790 |
| 01-177-6141 | ICMA 457 Match 2% | 2,400 | 2,401 | 2,322 | 5,010 | 5,010 | 4,750 |
| 01-177-6142 | Retirement Health Savings | 450 | 2,087 | 2,725 | 3,400 | 3,400 | 3,400 |
| 01-177-6143 | Service Awards | - | - | 1,550 | 200 | 200 | 300 |
| 01-177-6150 | Uniforms | 3,092 | 417 | 541 | 1,050 | 1,050 | 1,050 |
| 01-177-6160 | Unemployment Insurance | 74 | 88 | 256 | 430 | 430 | 260 |
| 01-177-7110 | Supplies Office | 2,302 | 1,795 | 2,374 | 2,500 | 2,500 | 2,500 |
| 01-177-7115 | Non-capital Equipment | - | 10,255 | 13,199 | - | - | - |
| 01-177-7120 | Supplies Janitorial | 15,767 | 26,760 | 17,655 | 23,000 | 20,000 | 23,000 |
| 01-177-7220 | Supplies Bldg Materials | 92,429 | 102,942 | 77,395 | 110,000 | 86,000 | 110,000 |
| 01-177-7270 | Small Tools | 1,258 | 3,699 | 3,663 | 4,200 | 3,600 | 4,000 |
| 01-177-7285 | Dues & Memberships | - | - | - | - | - | 250 |
| 01-177-7360 | Software Maintenance | 5,699 | 3,091 | 6,559 | 4,000 | 4,000 | 29,000 |
| 01-177-7430 | Professional/Consulting Sv | 193,455 | 133,041 | 163,230 | 155,000 | 155,000 | 155,000 |
| 01-177-7438 | Janitorial Services | - | 34,589 | 56,183 | 56,500 | 60,000 | 60,000 |
| 01-177-7446 | Uniforms | - | 2,329 | 2,502 | 4,000 | 3,500 | 4,000 |
| 01-177-7450 | Learning & Education | 3,335 | 3,952 | 6,558 | 8,500 | 8,500 | 9,000 |
| 01-177-7525 | Refuse and Recycle | 19,892 | 22,724 | 26,332 | 32,600 | 29,500 | 32,600 |
| 01-177-7540 | Office Equipment Maint | 795 | 938 | 1,367 | 1,500 | 1,500 | 1,500 |
| 01-177-7580 | Bldg & Property M & R | 85,449 | 89,309 | 86,395 | 65,000 | 95,000 | 110,000 |
| 01-177-7820 | Building Improvements | - | 1,392 | - | - | - | - |
| 01-177-7821 | Fire Station | - | 1,125 | - | - | - | - |
| Total Public Works - Facilities Maintenance Expenditures | | 975,076 | 1,071,222 | 1,128,884 | 1,231,470 | 1,198,770 | 1,268,510 |



Public Works – Transportation Engineering

Expenditures by Line Item

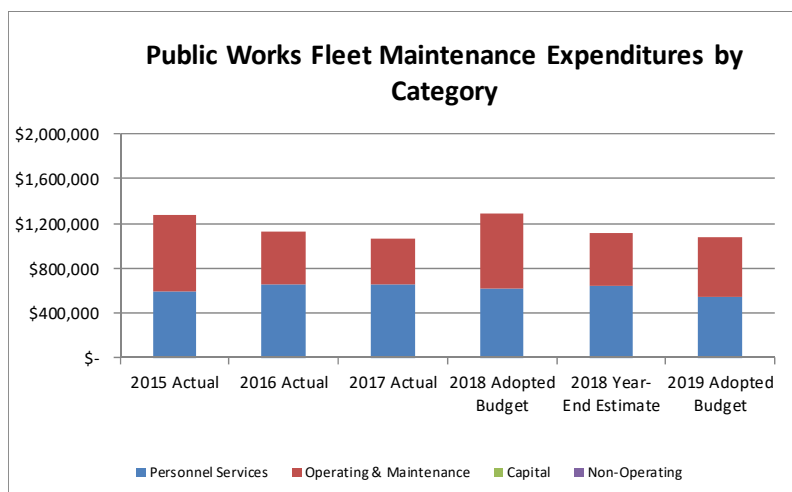
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-304-6010 | Salary . Regular | - | 290,379 | 324,444 | 354,230 | 373,630 | 447,930 |
| 01-304-6020 | Salary . Overtime | - | 7,924 | 7,340 | 4,000 | 8,000 | 8,000 |
| 01-304-6030 | Social Security | - | 17,965 | 20,685 | 21,980 | 23,210 | 28,680 |
| 01-304-6035 | Medicare | - | 4,202 | 4,837 | 5,140 | 5,430 | 6,710 |
| 01-304-6040 | Worker's Comp. Ins. | - | 7,345 | 11,525 | 12,230 | 12,260 | 19,120 |
| 01-304-6050 | Medical | - | 63,876 | 63,006 | 65,700 | 67,550 | 64,640 |
| 01-304-6051 | Life | - | 1,341 | 720 | 840 | 890 | 1,040 |
| 01-304-6052 | Disability | - | 1,625 | 953 | 1,090 | 1,150 | 1,380 |
| 01-304-6053 | Dental | - | 2,493 | 2,846 | 2,940 | 3,080 | 3,300 |
| 01-304-6054 | Vision | - | 464 | 530 | 570 | 590 | 690 |
| 01-304-6055 | Short-Term Disability | - | 140 | 126 | 140 | 150 | 160 |
| 01-304-6060 | ICMA 401A . General Govern | - | 19,659 | 21,311 | 24,540 | 25,950 | 31,090 |
| 01-304-6141 | ICMA 457 Match 2% | - | 2,769 | 3,481 | 4,030 | 4,430 | 6,600 |
| 01-304-6142 | Retirement Health Savings | - | 975 | 1,700 | 2,000 | 2,100 | 2,400 |
| 01-304-6143 | Service Awards | - | 600 | - | 500 | 500 | - |
| 01-304-6150 | Uniforms | - | 108 | 112 | 150 | 150 | 450 |
| 01-304-6160 | Unemployment Insurance | - | 52 | 100 | 310 | 320 | 160 |
| 01-304-7110 | Supplies Office | - | 322 | 1,165 | 500 | 500 | 800 |
| 01-304-7115 | Non-Capital Equipment | - | 3,654 | - | - | - | - |
| 01-304-7200 | Traffic Lane Marking | - | 36,046 | 46,476 | 45,000 | 45,000 | 55,000 |
| 01-304-7210 | Traffic & Street Signs | - | 29,477 | 36,232 | 40,000 | 40,000 | 40,000 |
| 01-304-7240 | Supplies Signal Maintenance | - | 27,352 | 72,092 | 100,000 | 100,000 | 100,000 |
| 01-304-7270 | Small Tools | - | 432 | 1,436 | 1,000 | 1,200 | 3,500 |
| 01-304-7285 | Dues & Memberships | - | 1,749 | 1,100 | 1,500 | 1,500 | 1,500 |
| 01-304-7300 | Supplies Other Special | - | 589 | 15 | 200 | 200 | 200 |
| 01-304-7360 | Software Maintenance | - | 11,500 | 3,594 | 13,000 | 13,000 | 13,000 |
| 01-304-7420 | Business Meetings | - | 112 | 139 | 200 | 350 | 500 |
| 01-304-7430 | Professional & Consulting | - | 24,800 | 41,708 | 50,000 | 180,000 | 75,000 |
| 01-304-7446 | Uniforms | - | 987 | 1,257 | 1,500 | 1,500 | 2,000 |
| 01-304-7450 | Learning & Education | - | 3,493 | 6,626 | 4,000 | 4,000 | 5,000 |
| 01-304-7540 | Office Equipment Maint. | - | 378 | 1,286 | 200 | 300 | 500 |
| 01-304-7565 | Traffic Signal System Main | - | 80,221 | 60,262 | 75,000 | 75,000 | 100,000 |
| 01-304-7821 | Fire Station | - | 1,623 | - | - | - | - |
| 01-304-7891 | Traffic Signal Program | - | - | 19,297 | - | - | - |
| Total Public Works - Transportation Engineering Expenditures | | - | 644,652 | 756,401 | 832,490 | 991,940 | 1,019,350 |



Public Works – Fleet Maintenance

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-305-6010 | Salary . Regular | 415,430 | 446,833 | 438,391 | 430,280 | 430,280 | 386,510 |
| 01-305-6020 | Salary . Overtime | 18,971 | 35,469 | 38,091 | 20,000 | 42,260 | 5,000 |
| 01-305-6030 | Social Security | 26,554 | 29,518 | 29,634 | 25,220 | 25,220 | 24,470 |
| 01-305-6035 | Medicare | 6,210 | 6,903 | 6,930 | 5,900 | 5,900 | 5,720 |
| 01-305-6040 | Worker's Comp. Ins. | 9,475 | 9,697 | 13,648 | 11,200 | 11,200 | 9,820 |
| 01-305-6050 | Medical | 83,378 | 87,270 | 91,148 | 85,390 | 85,390 | 70,000 |
| 01-305-6051 | Life | 1,644 | 2,011 | 966 | 970 | 970 | 850 |
| 01-305-6052 | Disability | 2,339 | 2,437 | 1,279 | 1,260 | 1,260 | 1,130 |
| 01-305-6053 | Dental | 4,587 | 4,586 | 4,410 | 4,120 | 4,120 | 3,300 |
| 01-305-6054 | Vision | - | 854 | 821 | 800 | 800 | 690 |
| 01-305-6055 | Short-Term Disability | - | 275 | 208 | 200 | 200 | 180 |
| 01-305-6060 | ICMA 401A . General Government | 23,038 | 28,786 | 26,722 | 27,260 | 27,260 | 24,340 |
| 01-305-6130 | Educational Benefits | - | 1,785 | 3,000 | - | - | - |
| 01-305-6141 | ICMA 457 Match 2% | - | 596 | 1,713 | 1,200 | 1,200 | 3,120 |
| 01-305-6142 | Retirement Health Savings | 525 | 2,100 | 2,525 | 2,600 | 2,600 | 2,200 |
| 01-305-6143 | Service Awards | - | - | 150 | 300 | 300 | 400 |
| 01-305-6150 | Uniforms | 7,334 | - | - | - | - | - |
| 01-305-6160 | Unemployment Insurance | 68 | 81 | 200 | 350 | 350 | 190 |
| 01-305-7110 | Supplies Office | 696 | 1,143 | 1,292 | 1,200 | 1,200 | 1,200 |
| 01-305-7220 | Supplies Bldg Materials | 1,890 | 330 | 2,553 | 2,500 | 3,180 | 2,500 |
| 01-305-7270 | Small Tools | 5,420 | 5,966 | 4,323 | 6,500 | 6,500 | 6,500 |
| 01-305-7280 | Books Magazines Subscription | 180 | 180 | 190 | 250 | 250 | 250 |
| 01-305-7285 | Dues & Memberships | 1,349 | 1,169 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-305-7300 | Supplies Other Special | 2,817 | 3,984 | 5,096 | 4,000 | 2,500 | 5,000 |
| 01-305-7321 | Unleaded Gas | 157,512 | 117,381 | 126,409 | 140,000 | 130,000 | 160,000 |
| 01-305-7322 | Diesel Fuel | 19,034 | 13,231 | 34,041 | 40,000 | 45,000 | 50,000 |
| 01-305-7325 | Tires | 19,062 | 36,098 | 30,835 | 45,000 | 35,000 | 38,000 |
| 01-305-7326 | Parts Batteries Supplies | 232,857 | 164,051 | 124,746 | 275,000 | 130,000 | 140,000 |
| 01-305-7360 | Software Maintenance | 11,173 | 15,261 | 19,961 | 23,000 | 15,000 | 15,000 |
| 01-305-7446 | Uniforms | 60 | 5,612 | 5,835 | 6,000 | 5,770 | 6,000 |
| 01-305-7450 | Learning & Education | 17,433 | 11,770 | 7,800 | 10,000 | 6,490 | 7,000 |
| 01-305-7510 | Rentals | 381 | 644 | 450 | 600 | 400 | 400 |
| 01-305-7540 | Office Equipment Maintenance | 1,263 | 1,575 | 1,280 | 1,350 | 1,350 | 1,350 |
| 01-305-7560 | Radio Maintenance | 426 | - | - | - | - | - |
| 01-305-7570 | Other Equipment Maintenance | 10,554 | 12,430 | 9,662 | 10,000 | 9,000 | 10,000 |
| 01-305-7610 | Property & Liability Insurance | 104,560 | - | - | - | - | - |
| 01-305-7700 | Outside Labor/Parts/Vehicle Wash | 87,545 | 73,041 | 33,087 | 100,000 | 80,000 | 100,000 |
| Total Public Works - Fleet Maintenance Expenditures | | 1,273,765 | 1,123,067 | 1,068,596 | 1,283,650 | 1,112,150 | 1,082,320 |



Community Development Budget Summary

Mission Statement

The Community Development Department is dedicated to building a sound, resilient and neighborly community.

Did You Know?

The City is currently updating its Vision and will work on a full update to the City's Comprehensive Plan in 2019.

Strategic Plan

Serving the community and guiding the physical development of Littleton to meet present and future needs of its citizens – in ways that promote good civic design, respects historic context, and enhances positive neighbor to neighbor relationships.

Major Programs

- Development planning review
- Long-range planning
- Building plan review
- Building inspection
- Code compliance
- Historic Preservation
- Neighborhood mediation and grants

Service Delivery Improvements for 2019

- Continue comprehensive review of development review codes with public engagement and participation.
- Continue to improve and enhance customer service through streamlined permitting processes.
- Continue to refine the development review processes to ensure consistency, timeliness and transparency.
- Continue to enhance and support neighborhood resources including block grants and mediation services.
- Continue to support community vibrancy through code compliance.

How We Support Council's Goals for the City

- Provide efficient and transparent development review processes and procedures.
- Manage timely plan review and building inspection services.
- Ensure community engagement processes are in place to encourage citizens, residents and businesses to participate in shaping the future of the community.
- Manage neighborhood block grant programs.
- Provide mediation services to the community.
- Support community and neighborhood vibrancy through code enforcement and building compliance.
- Ensure staff is knowledgeable in their areas of expertise through attending classes and training seminars.

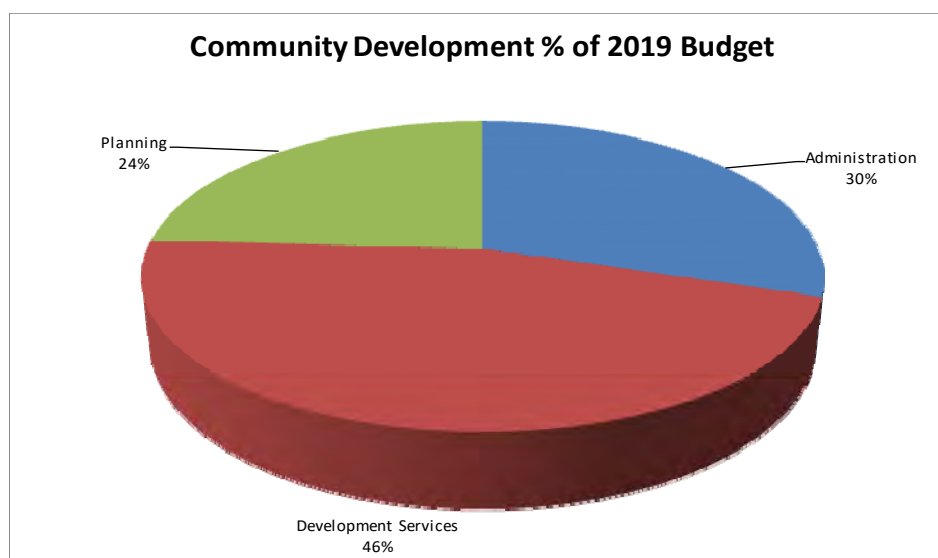
Anticipated Service Delivery Improvements by 2023

- Add additional permit options available to customers at the Permit Center.
- Additional functionality gained through upgrade to permitting software.
- Timely processes for development review – from project concept to Certificate of Occupancy.
- Improved citizens, residents, and business involvement with community engagement processes.
- Enhanced mediation services to further assist courts, police, and code enforcement with dispute resolution services.

Community Development Budget Summary Overview

Division Budget Summary Overview

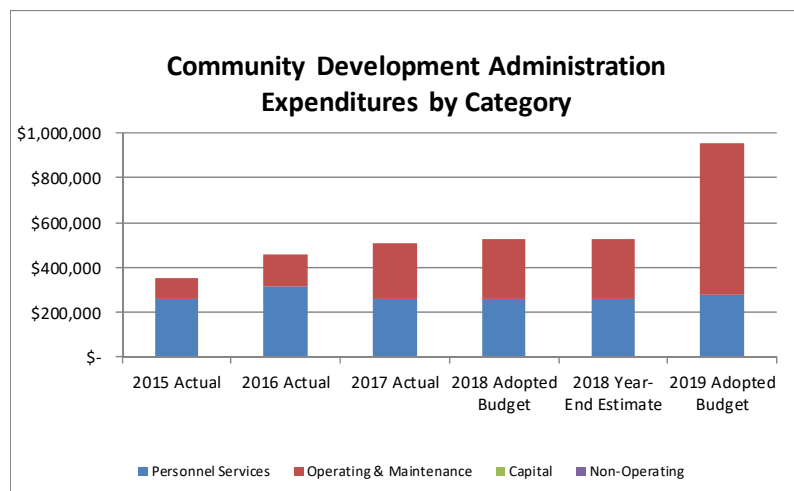
| Division | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Comm Dev Administration | 355,530 | 455,204 | 505,633 | 528,420 | 527,420 | 951,680 |
| Comm Dev Development Services | 1,089,741 | 1,190,296 | 1,378,444 | 1,527,420 | 1,574,190 | 1,461,490 |
| Comm Dev Planning | 613,309 | 731,950 | 630,139 | 694,530 | 680,330 | 765,310 |
| <i>Total Expenditures - Community Development</i> | <i>2,058,580</i> | <i>2,377,450</i> | <i>2,514,216</i> | <i>2,750,370</i> | <i>2,781,940</i> | <i>3,178,480</i> |



Community Development – Administration

Expenditures by Line Item

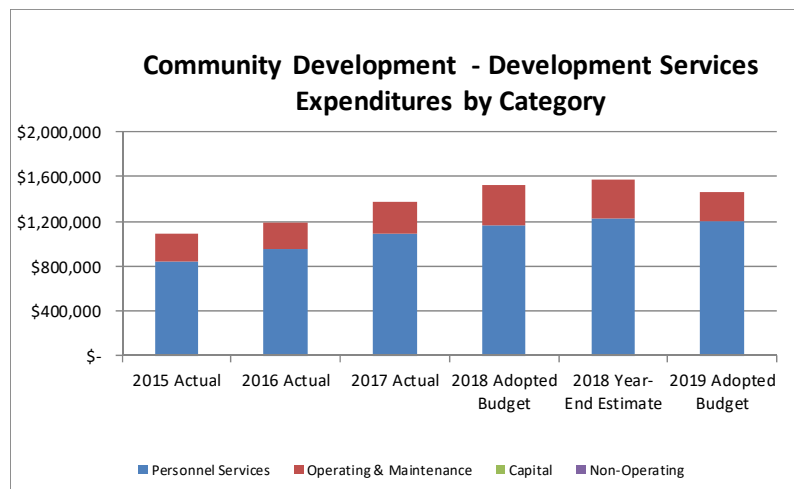
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-320-6010 | Salary . Regular | 200,415 | 236,515 | 201,019 | 202,550 | 202,550 | 205,930 |
| 01-320-6020 | Salary . Overtime | - | 533 | - | - | - | 8,000 |
| 01-320-6030 | Social Security | 12,758 | 13,953 | 12,186 | 11,700 | 11,700 | 12,190 |
| 01-320-6035 | Medicare | 2,984 | 3,385 | 2,891 | 2,950 | 2,950 | 3,160 |
| 01-320-6040 | Worker's Comp. Ins. | 280 | 314 | 292 | 320 | 320 | 280 |
| 01-320-6050 | Medical | 24,719 | 40,399 | 27,673 | 26,610 | 26,610 | 25,550 |
| 01-320-6051 | Life | 768 | 1,033 | 419 | 460 | 460 | 470 |
| 01-320-6052 | Disability | 1,133 | 1,171 | 555 | 590 | 590 | 620 |
| 01-320-6053 | Dental | 948 | 1,929 | 1,223 | 1,180 | 1,180 | 1,100 |
| 01-320-6054 | Vision | - | 359 | 228 | 230 | 230 | 230 |
| 01-320-6055 | Short-Term Disability | - | 91 | 54 | 60 | 60 | 60 |
| 01-320-6060 | ICMA 401A . General Govern | 8,944 | 14,024 | 11,931 | 13,400 | 13,400 | 13,850 |
| 01-320-6140 | ICMA . Deferred Comp | 1,861 | - | - | - | - | - |
| 01-320-6141 | ICMA 457 Match 2% | 2,023 | 894 | 927 | 990 | 990 | 3,960 |
| 01-320-6142 | Retirement Health Savings | 75 | 750 | 750 | 800 | 800 | 800 |
| 01-320-6160 | Unemployment Insurance | 54 | 44 | 84 | 180 | 180 | 80 |
| 01-320-7110 | Supplies Office | 2,428 | 916 | 3,200 | 1,500 | 1,500 | 1,500 |
| 01-320-7280 | Books Magazines Subscripti | 3 | 128 | 454 | 900 | 900 | 900 |
| 01-320-7285 | Dues & Memberships | 100 | 1,137 | 4,144 | 3,500 | 3,500 | 3,500 |
| 01-320-7300 | Supplies Other Special | 388 | - | 31 | 3,000 | 3,000 | 3,000 |
| 01-320-7360 | Software Maintenance | 5,440 | 1,752 | - | - | - | - |
| 01-320-7420 | Business Meetings | 562 | 300 | 2,447 | 3,000 | 3,000 | 3,000 |
| 01-320-7430 | Professional/Consulting Sv | 79,373 | 89,410 | 179,665 | 195,000 | 195,000 | 600,000 |
| 01-320-7442 | Personnel Recruitment | 248 | - | - | - | - | 5,000 |
| 01-320-7450 | Learning & Education | 6,046 | 1,654 | 9,135 | 5,000 | 5,000 | 5,000 |
| 01-320-7461 | Main St Historic District | - | 40,320 | 38,000 | 50,000 | 50,000 | 50,000 |
| 01-320-7510 | Parking Lot Rental | 2,100 | 2,100 | 2,100 | - | - | - |
| 01-320-7540 | Office Equipment Maint. | 1,880 | 2,093 | 6,225 | 4,500 | 3,500 | 3,500 |
| Total Comm Dev - Administration Expenditures | | 355,530 | 455,204 | 505,633 | 528,420 | 527,420 | 951,680 |



Community Development – Development Services

Expenditures by Line Item

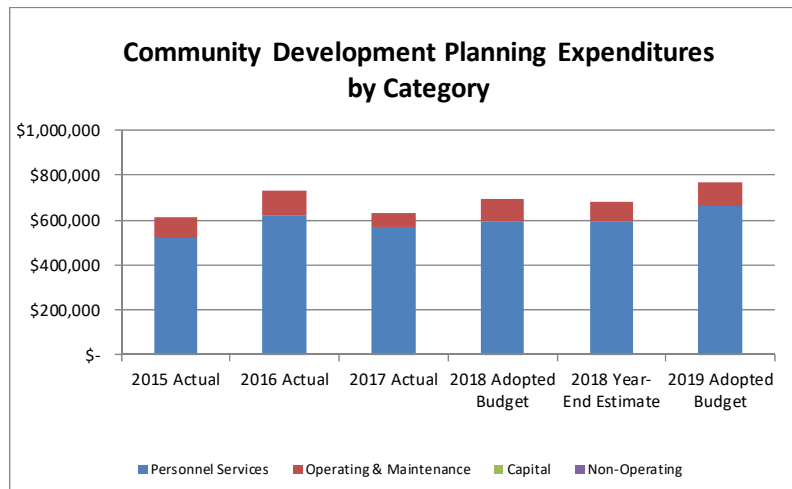
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-321-6010 | Salary . Regular | 621,155 | 687,149 | 775,730 | 848,910 | 875,510 | 842,700 |
| 01-321-6020 | Salary . Overtime | 2,036 | 16,029 | 45,924 | 18,000 | 39,910 | 50,000 |
| 01-321-6030 | Social Security | 38,700 | 42,833 | 51,834 | 53,380 | 55,110 | 55,960 |
| 01-321-6035 | Medicare | 9,051 | 10,018 | 12,123 | 12,480 | 12,880 | 13,090 |
| 01-321-6040 | Worker's Comp. Ins. | 6,508 | 4,989 | 8,275 | 8,340 | 8,760 | 10,900 |
| 01-321-6050 | Medical | 116,282 | 125,023 | 126,013 | 136,210 | 136,210 | 136,930 |
| 01-321-6051 | Life | 1,998 | 3,321 | 1,644 | 2,020 | 2,080 | 1,960 |
| 01-321-6052 | Disability | 3,031 | 3,420 | 2,177 | 2,610 | 2,690 | 2,590 |
| 01-321-6053 | Dental | 5,409 | 5,786 | 6,821 | 7,350 | 7,640 | 7,160 |
| 01-321-6054 | Vision | - | 1,077 | 1,156 | 1,310 | 1,370 | 1,480 |
| 01-321-6055 | Short-Term Disability | - | 374 | 322 | 350 | 350 | 350 |
| 01-321-6060 | ICMA 401A . General Govern | 30,087 | 43,779 | 45,689 | 58,220 | 60,760 | 58,450 |
| 01-321-6140 | ICMA . Deferred Comp | - | 1,012 | 1,194 | - | - | - |
| 01-321-6141 | ICMA 457 Match 2% | 6,283 | 6,907 | 8,698 | 12,000 | 13,210 | 9,790 |
| 01-321-6142 | Retirement Health Savings | 600 | 3,000 | 4,300 | 4,800 | 3,600 | 5,200 |
| 01-321-6143 | Service Awards | - | 400 | - | 800 | - | - |
| 01-321-6150 | Uniforms | 1,113 | - | - | - | - | - |
| 01-321-6160 | Unemployment Insurance | 147 | 123 | 442 | 740 | 850 | 350 |
| 01-321-7110 | Supplies Office | 14,458 | 9,369 | 8,436 | 10,000 | 10,000 | 10,000 |
| 01-321-7115 | Non-capital Equipment | 2,459 | 11,845 | 1,853 | 6,000 | 5,000 | 5,000 |
| 01-321-7280 | Books Magazines Subscripti | 2,008 | 955 | 1,992 | 4,000 | 3,500 | 4,000 |
| 01-321-7285 | Dues & Memberships | 1,076 | 790 | 1,999 | 1,200 | 1,200 | 2,000 |
| 01-321-7300 | Supplies Other Special | 1,485 | 1,011 | 1,696 | 3,500 | 3,500 | 3,500 |
| 01-321-7360 | Software Maintenance | 15,058 | 2,917 | 2,496 | 3,500 | 3,500 | 3,500 |
| 01-321-7410 | Collection Fee | - | 254 | - | - | - | - |
| 01-321-7419 | Bank Fees | 380 | 59 | 65 | 200 | 60 | 80 |
| 01-321-7420 | Business Meetings | 435 | 185 | 6 | 1,000 | 1,000 | 1,500 |
| 01-321-7430 | Professional/Consulting Sv | 164,513 | 175,298 | 227,685 | 275,000 | 275,000 | 175,000 |
| 01-321-7446 | Uniforms | - | 2,486 | 3,997 | 2,500 | 2,500 | 3,000 |
| 01-321-7450 | Learning & Education | 7,100 | 5,910 | 9,034 | 9,000 | 9,000 | 18,000 |
| 01-321-7461 | Environmental & Code Infor | 30,954 | 15,081 | 19,155 | 35,000 | 30,000 | 30,000 |
| 01-321-7540 | Office Equipment Maint. | 7,020 | 8,896 | 7,688 | 9,000 | 9,000 | 9,000 |
| Total Comm Dev - Development Services Expenditures | | 1,089,741 | 1,190,296 | 1,378,444 | 1,527,420 | 1,574,190 | 1,461,490 |



Community Development – Planning

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|--------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-322-6010 | Salary . Regular | 420,757 | 499,691 | 457,089 | 473,160 | 473,160 | 496,530 |
| 01-322-6020 | Salary . Overtime | 189 | 1,243 | 189 | - | - | - |
| 01-322-6030 | Social Security | 25,715 | 30,949 | 28,632 | 29,740 | 29,740 | 31,220 |
| 01-322-6035 | Medicare | 6,014 | 7,238 | 6,696 | 6,960 | 6,960 | 7,300 |
| 01-322-6040 | Worker's Comp. Ins. | 1,419 | 1,420 | 1,729 | 1,740 | 1,740 | 650 |
| 01-322-6050 | Medical | 32,778 | 26,986 | 33,652 | 32,360 | 32,360 | 76,920 |
| 01-322-6051 | Life | 1,520 | 2,391 | 1,038 | 1,140 | 1,140 | 1,160 |
| 01-322-6052 | Disability | 2,255 | 2,807 | 1,555 | 1,470 | 1,470 | 1,540 |
| 01-322-6053 | Dental | 2,752 | 2,869 | 3,058 | 2,940 | 2,940 | 3,300 |
| 01-322-6054 | Vision | - | 420 | 456 | 460 | 460 | 690 |
| 01-322-6055 | Short-Term Disability | - | 230 | 163 | 160 | 160 | 190 |
| 01-322-6060 | ICMA 401A . General Govern | 21,984 | 34,049 | 29,893 | 33,120 | 33,120 | 34,760 |
| 01-322-6140 | ICMA Deferred Comp | 1,919 | 280 | - | - | - | - |
| 01-322-6141 | ICMA 457 Match 2% | 5,211 | 5,871 | 5,555 | 6,470 | 6,470 | 6,970 |
| 01-322-6142 | Retirement Health Savings | 225 | 1,950 | 2,250 | 2,400 | 2,400 | 2,800 |
| 01-322-6143 | Service Awards | - | 200 | 200 | 200 | 200 | 100 |
| 01-322-6160 | Unemployment Insurance | 66 | 75 | 153 | 410 | 410 | 180 |
| 01-322-7110 | Supplies Office | 1,346 | 782 | - | 2,000 | 2,000 | 2,000 |
| 01-322-7115 | Non-Capital Equipment | 1,831 | 9,318 | (161) | - | - | 5,000 |
| 01-322-7280 | Books Magazines Subscripti | 69 | 380 | - | 700 | 500 | 500 |
| 01-322-7285 | Dues & Memberships | 3,122 | 1,766 | - | 2,100 | 2,100 | 3,500 |
| 01-322-7300 | Supplies Other Special | 1,956 | 1,712 | 1,935 | 1,000 | 1,000 | 2,500 |
| 01-322-7360 | Software Maintenance | 1,394 | 705 | - | - | - | - |
| 01-322-7420 | Business Meetings | 186 | 1,066 | - | 1,000 | 1,000 | 3,000 |
| 01-322-7430 | Neighborhood Partnership Grant | 51,330 | 61,032 | 43,307 | 60,000 | 60,000 | 60,000 |
| 01-322-7450 | Learning & Education | 8,123 | 12,739 | - | 9,000 | 9,000 | 12,500 |
| 01-322-7461 | Hist. Pres. Tax Refund | 11,695 | 6,572 | 5,663 | 7,500 | 4,500 | 4,500 |
| 01-322-7463 | Neighborhood Partnership Prog | 8,480 | 13,336 | 8,041 | 16,000 | 5,000 | 5,000 |
| 01-322-7540 | Office Equipment Maint. | 973 | 3,873 | (954) | 2,500 | 2,500 | 2,500 |
| Total Comm Dev - Planning Expenditures | | 613,309 | 731,950 | 630,139 | 694,530 | 680,330 | 765,310 |



Library and Museum Services Budget Summary

Did You Know?

In 2017, the Library and Museum served almost half a million (464,129) visitors and patrons a 2.3% increase over 2016.

Mission Statement

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

Strategic Plan

Provide service, value, and resources to Littleton and the region through open access to information; serve the community as conduits of this information by offering dynamic programming and resources for all ages, races, and abilities designed to meet the need for education, culture, and knowledge.

Major Programs

- Library and Museum collections
- Programs, services, and special events for all
- Exhibitions and living history
- Research and reference
- Preservation and conservation
- Access to information

Service Delivery Improvements for 2019

- Use impact fees to implement connectivity project between Library and Museum.
- Begin transition of integrated library system (ILS) from Sirsi-Dynix to Marmot Library Network.
- Target 10% of museum collection for digitization.
- Complete assessment and re-visioning of three major museum events.
- Implement 5 of 9 initiatives from library strategic plan.

How We Support Council's Goals for the City

- Adhere to the highest professional standards and best practices
- Ensure that collections, exhibits, programs, and services are diverse, comprehensive, and accessible
- Serve as a good steward for resources held in the public trust
- Advance Littleton's quality of life by promoting literacy, history, art, and culture

Anticipated Service Delivery Improvements by 2023

- Complete transition of ILS from Sirsi-Dynix to Marmot Library Network.
- Expand availability of e-resources and inter-library loan options for patrons.
- Repurpose computer lab into makerspace.
- Continue digitization of museum collection.
- Initiate self-study phase for museum reaccreditation.

Library and Museum Services Budget Summary (continued)

Performance Summary

| What We Measure | Why We Measure It | 2017 Actual | 2018 Anticipated | 2019 Goal |
|--|---|--------------------|---------------------|--------------------------|
| Adherence to national standards and best practices in library and museum operations | Demonstrate commitment to integrity in governance, management, and fiscal operations | Exceeded standards | Exceed standards | Meet or exceed standards |
| General, event, and program visitorship | Demonstrate connection to the public by providing physical and intellectual access to library and museum resources consistent with the needs of the community | 464,126 | 465,000 | 470,000 |
| Circulation of library material | Ensure responsible use of City budget to purchase relevant materials and promote continuous lifelong learning | 529,149 | 516,000 | 535,000 |
| Reference questions answered by library staff | Demonstrate outstanding customer service in responding to patron requests for research assistance | 64,495 | 69,000 | 72,000 |
| Temperature/relative humidity levels in all museum and collections center spaces | Ensure a secure and stable environment for artifacts held in the public trust by maintaining temperature of 70 degrees +/- 5, relative humidity of 35% +/- 7 | 73/33 | 70/30 | 70/30 |
| Museum facility usage by City and outside groups | Maximize community impact by making museum spaces available to other City departments and outside organizations | 183 | 200 | 200 |
| Customers served by the Immigrant Resources Center | Provide a pathway to citizenship for legal immigrants through legal services and citizenship and ESL classes | 795 | 800 | 750 |

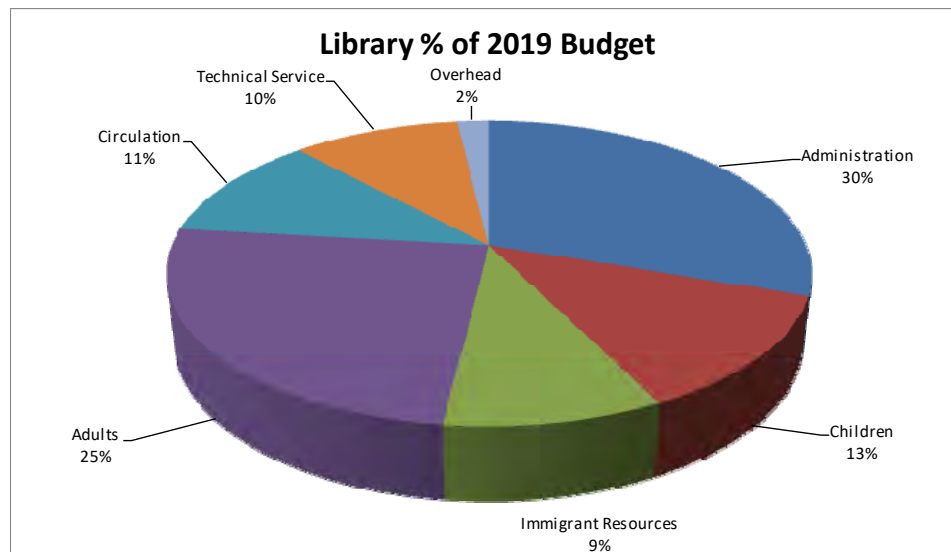
Library and Museum Services Budget Summary

Library and Museum Services Department Budget Summary Overview

| Facility | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Library | 2,520,011 | 2,639,217 | 2,748,462 | 2,900,090 | 2,877,680 | 3,096,940 |
| Museum | 1,424,675 | 1,476,296 | 1,411,101 | 1,493,310 | 1,516,420 | 1,563,340 |
| Total Expenditures - Library & Museum | 3,944,686 | 4,115,513 | 4,159,563 | 4,393,400 | 4,394,100 | 4,660,280 |

Library Division Budget Summary Overview

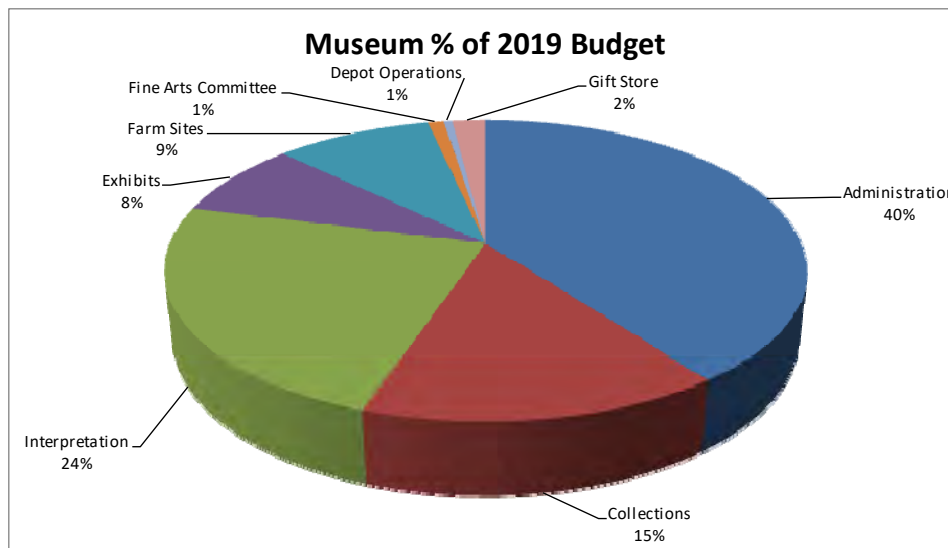
| Division | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|-------------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Library Administration | 868,138 | 866,388 | 839,135 | 840,210 | 840,160 | 934,420 |
| Library Children | 307,614 | 322,215 | 315,093 | 378,690 | 378,690 | 384,010 |
| Library Immigrant Resources | 111,042 | 122,617 | 102,842 | 151,820 | 152,270 | 288,400 |
| Library Adults | 587,867 | 630,735 | 671,095 | 672,290 | 672,290 | 771,400 |
| Library Circulation | 312,247 | 344,565 | 354,314 | 338,650 | 338,650 | 349,660 |
| Library Technical Service | 269,641 | 285,299 | 296,352 | 304,780 | 304,780 | 310,850 |
| Library Overhead | 63,461 | 67,398 | 60,344 | 59,390 | 59,390 | 58,200 |
| Library Youth & Sr Services | - | - | 109,287 | 154,260 | 131,450 | - |
| Total Expenditures - Library | 2,520,011 | 2,639,217 | 2,748,462 | 2,900,090 | 2,877,680 | 3,096,940 |



Library and Museum Services Budget Summary

Museum Division Budget Summary Overview

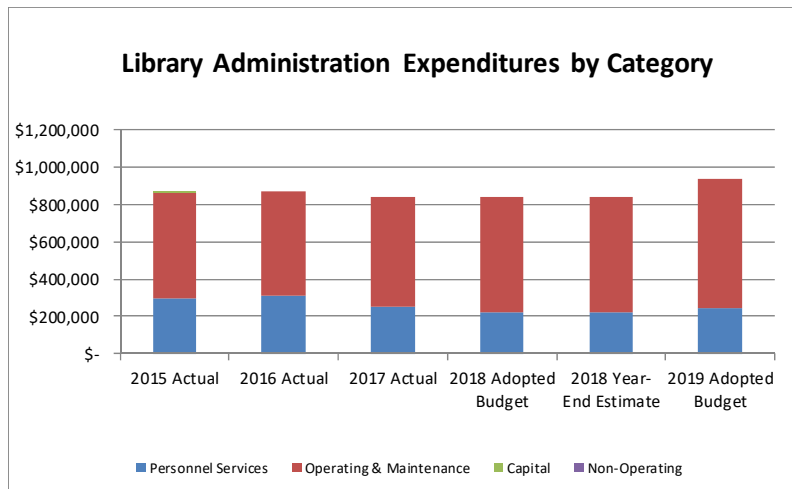
| Division | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|------------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Museum Administration | 536,530 | 569,343 | 587,010 | 582,990 | 605,500 | 621,730 |
| Museum Collections | 231,290 | 198,249 | 201,297 | 231,990 | 231,990 | 241,330 |
| Museum Interpretation | 325,279 | 346,506 | 348,051 | 363,600 | 363,600 | 371,540 |
| Museum Exhibits | 105,423 | 93,408 | 98,478 | 123,140 | 123,140 | 127,220 |
| Museum Farm Sites | 178,753 | 198,804 | 127,712 | 140,190 | 140,190 | 147,420 |
| Museum Fine Arts Committee | 13,191 | 36,909 | 20,522 | 15,000 | 15,000 | 15,000 |
| Museum Depot Operations | 5,038 | 5,310 | 1,040 | 8,000 | 8,000 | 8,000 |
| Museum Gift Store | 29,172 | 27,767 | 26,991 | 28,400 | 29,000 | 31,100 |
| Total Expenditures - Museum | 1,424,675 | 1,476,296 | 1,411,101 | 1,493,310 | 1,516,420 | 1,563,340 |



Library – Administration

Expenditures by Line Item

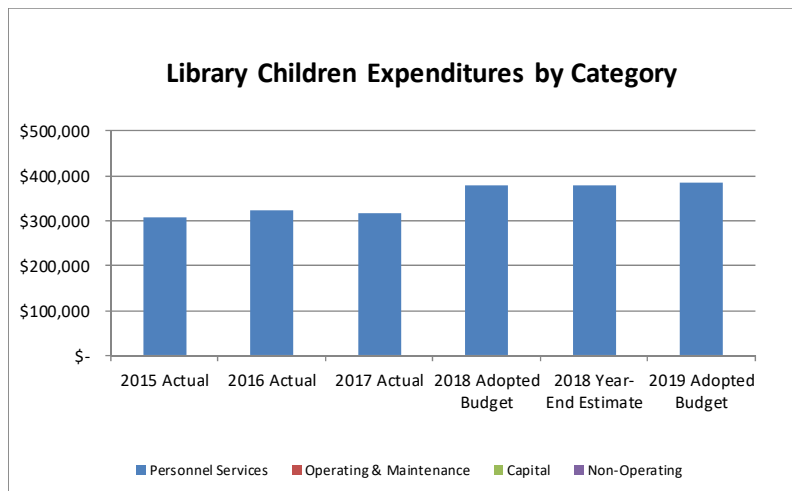
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-520-6010 | Salary . Regular | 230,332 | 231,044 | 191,114 | 164,080 | 164,080 | 179,180 |
| 01-520-6030 | Social Security | 14,191 | 14,311 | 12,093 | 10,260 | 10,260 | 11,040 |
| 01-520-6035 | Medicare | 3,319 | 3,347 | 2,828 | 2,400 | 2,400 | 2,620 |
| 01-520-6040 | Worker's Comp. Ins. | 266 | 329 | 296 | 260 | 260 | 230 |
| 01-520-6050 | Medical | 28,779 | 41,398 | 33,769 | 33,630 | 33,630 | 37,820 |
| 01-520-6051 | Life | 785 | 1,001 | 406 | 400 | 400 | 420 |
| 01-520-6052 | Disability | 1,195 | 1,289 | 538 | 510 | 510 | 560 |
| 01-520-6053 | Dental | 1,529 | 1,529 | 1,144 | 880 | 880 | 830 |
| 01-520-6054 | Vision | - | 285 | 213 | 170 | 170 | 170 |
| 01-520-6055 | Short-Term Disability | - | 111 | 74 | 70 | 70 | 70 |
| 01-520-6060 | ICMA 401A . General Govern | 11,810 | 14,327 | 9,887 | 9,250 | 9,250 | 10,230 |
| 01-520-6141 | ICMA 457 Match 2% | 2,896 | 2,909 | 1,842 | 1,340 | 1,340 | 1,590 |
| 01-520-6142 | Retirement Health Savings | 188 | 750 | 734 | 600 | 600 | 600 |
| 01-520-6143 | Service Awards | - | 100 | - | 900 | 900 | - |
| 01-520-6160 | Unemployment Insurance | 34 | 35 | 79 | 140 | 140 | 80 |
| 01-520-7110 | Supplies Office | 13,648 | 12,359 | 10,000 | 12,000 | 12,000 | 16,000 |
| 01-520-7115 | Non-Capital Equipment | 2,746 | 6,517 | 2,535 | 5,000 | 5,000 | 10,000 |
| 01-520-7120 | Supplies Janitorial | 4,358 | 3,299 | 8,125 | 6,500 | 6,500 | 6,500 |
| 01-520-7281 | Collection Materials | 295,100 | 286,469 | 289,185 | 288,400 | 288,400 | 297,100 |
| 01-520-7285 | Dues & Memberships | 1,312 | - | 1,071 | 2,000 | 2,000 | 3,000 |
| 01-520-7300 | Supplies Other Special | 36,268 | 43,201 | 41,582 | 41,600 | 41,600 | 47,600 |
| 01-520-7350 | Hardware Maintenance | 845 | 1,645 | 1,710 | 7,000 | 7,000 | 13,500 |
| 01-520-7360 | Software Maintenance | 5,958 | 7,063 | 8,199 | 7,200 | 7,200 | 8,200 |
| 01-520-7419 | Bank Fees | - | 36 | 49 | 100 | 50 | 60 |
| 01-520-7420 | Business Meetings | 739 | 1,491 | 1,416 | 2,200 | 2,200 | 3,200 |
| 01-520-7430 | Professional/Consulting Sv | 27,354 | 18,115 | 24,693 | 27,000 | 27,000 | 65,000 |
| 01-520-7450 | Learning & Education | 9,895 | 5,382 | 8,263 | 10,500 | 10,500 | 12,000 |
| 01-520-7540 | Office Equipment Maint. | 10,361 | 9,426 | 9,628 | 10,220 | 10,220 | 11,220 |
| 01-520-7570 | Other Equipment Maint. | 32,935 | 24,465 | 34,035 | 44,300 | 44,300 | 44,300 |
| 01-520-7573 | Computer Licensing/Maint | 125,595 | 134,155 | 143,627 | 151,300 | 151,300 | 151,300 |
| 01-520-7860 | Other Equipment | 5,700 | - | - | - | - | - |
| Total Library - Administration Expenditures | | 868,138 | 866,388 | 839,135 | 840,210 | 840,160 | 934,420 |



Library – Children

Expenditures by Line Item

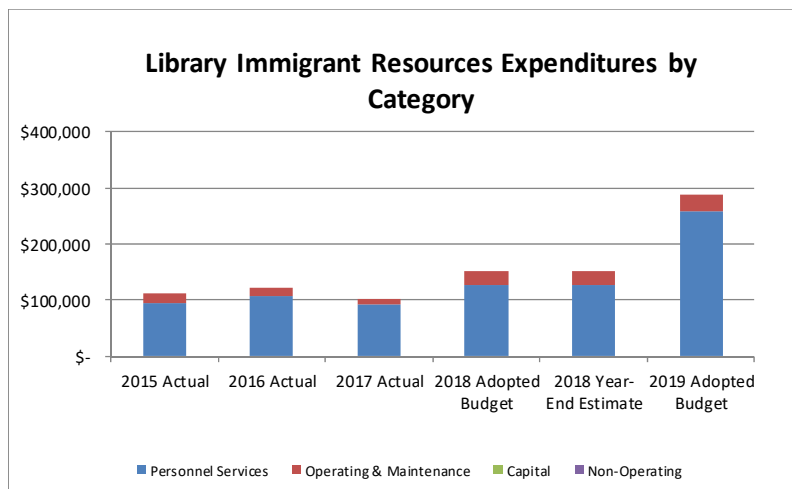
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-521-6010 | Salary . Regular | 231,638 | 243,802 | 244,100 | 290,940 | 290,940 | 295,080 |
| 01-521-6020 | Salary . Overtime | - | - | 232 | - | - | - |
| 01-521-6030 | Social Security | 14,756 | 15,374 | 15,568 | 18,450 | 18,450 | 18,880 |
| 01-521-6035 | Medicare | 3,451 | 3,596 | 3,641 | 4,320 | 4,320 | 4,420 |
| 01-521-6040 | Worker's Comp. Ins. | 342 | 315 | 398 | 470 | 470 | 390 |
| 01-521-6050 | Medical | 43,339 | 42,049 | 34,745 | 47,070 | 47,070 | 45,400 |
| 01-521-6051 | Life | 761 | 1,008 | 516 | 630 | 630 | 630 |
| 01-521-6052 | Disability | 1,166 | 1,241 | 652 | 820 | 820 | 830 |
| 01-521-6053 | Dental | 2,107 | 2,353 | 2,330 | 2,610 | 2,610 | 2,310 |
| 01-521-6054 | Vision | - | 438 | 354 | 420 | 420 | 420 |
| 01-521-6055 | Short-Term Disability | - | 162 | 136 | 140 | 140 | 140 |
| 01-521-6060 | ICMA 401A . General Govern | 3,938 | 5,186 | 5,035 | 5,470 | 5,470 | 5,610 |
| 01-521-6140 | ICMA . Deferred Comp | 5,973 | 6,228 | 6,548 | 6,700 | 6,700 | 9,340 |
| 01-521-6142 | Retirement Health Savings | 75 | 300 | 375 | 400 | 400 | 400 |
| 01-521-6143 | Service Awards | - | 100 | 300 | - | - | - |
| 01-521-6160 | Unemployment Insurance | 68 | 63 | 163 | 250 | 250 | 160 |
| Total Library - Children Expenditures | | 307,614 | 322,215 | 315,093 | 378,690 | 378,690 | 384,010 |



Library – Immigrant Resources

Expenditures by Line Item

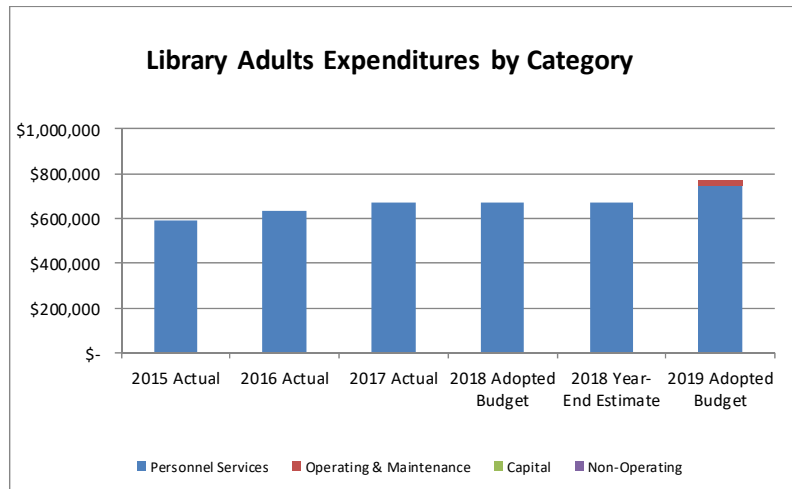
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-522-6010 | Salary . Regular | 66,723 | 74,161 | 72,669 | 98,050 | 98,050 | 183,180 |
| 01-522-6030 | Social Security | 3,764 | 3,944 | 4,824 | 6,150 | 6,150 | 11,580 |
| 01-522-6035 | Medicare | 880 | 922 | 1,128 | 1,440 | 1,440 | 2,710 |
| 01-522-6040 | Worker's Comp. Ins. | 115 | 89 | 109 | 160 | 160 | 240 |
| 01-522-6050 | Medical | 17,750 | 21,113 | 9,259 | 13,450 | 13,450 | 42,910 |
| 01-522-6051 | Life | 269 | 332 | 86 | 240 | 240 | 390 |
| 01-522-6052 | Disability | 394 | 403 | 123 | 300 | 300 | 510 |
| 01-522-6053 | Dental | 612 | 588 | 545 | 1,180 | 1,180 | 2,080 |
| 01-522-6054 | Vision | - | 158 | 96 | 230 | 230 | 420 |
| 01-522-6055 | Short-Term Disability | - | 70 | 32 | 80 | 80 | 110 |
| 01-522-6060 | ICMA 401A . General Govern | 2,950 | 2,350 | 984 | 2,770 | 2,770 | 9,690 |
| 01-522-6140 | ICMA Deferred Comp | 922 | 964 | 1,658 | 1,000 | 1,000 | 1,900 |
| 01-522-6141 | ICMA 457 Match 2% | 959 | 687 | 298 | 1,080 | 1,080 | 1,660 |
| 01-522-6142 | Retirement Health Savings | 75 | 225 | 100 | 400 | 400 | 1,200 |
| 01-522-6160 | Unemployment Insurance | 19 | 22 | 95 | 90 | 90 | 120 |
| 01-522-7110 | Supplies Office | 1,833 | 2,892 | 2,726 | 2,000 | 2,000 | 2,000 |
| 01-522-7115 | Non-Capital Equipment | 1,098 | - | - | 1,000 | 1,000 | 1,000 |
| 01-522-7280 | Books Magazine Subscription | - | 1,519 | - | - | 500 | 1,000 |
| 01-522-7285 | Dues & Memberships | 1,905 | 1,905 | 1,780 | 2,000 | 2,000 | 2,000 |
| 01-522-7300 | Supplies Other Special | 1,794 | 2,085 | 1,491 | 2,000 | 2,000 | 5,500 |
| 01-522-7360 | Software Maintenance | 507 | 627 | 450 | 2,000 | 2,000 | 2,000 |
| 01-522-7419 | Bank Fees | 11 | 207 | 245 | 400 | 350 | 400 |
| 01-522-7420 | Business Meetings | 1,004 | 1,327 | 972 | 1,800 | 1,800 | 1,800 |
| 01-522-7430 | Professional/Consulting Svcs | 4,299 | 2,787 | 346 | 7,000 | 7,000 | 7,000 |
| 01-522-7450 | Learning & Education | 3,159 | 3,275 | 2,776 | 5,000 | 5,000 | 5,000 |
| 01-522-7480 | Postage & Freight | - | (35) | 50 | 2,000 | 2,000 | 2,000 |
| Total Library - Immigrant Resources Expenditures | | 111,042 | 122,617 | 102,842 | 151,820 | 152,270 | 288,400 |



Library – Adults

Expenditures by Line Item

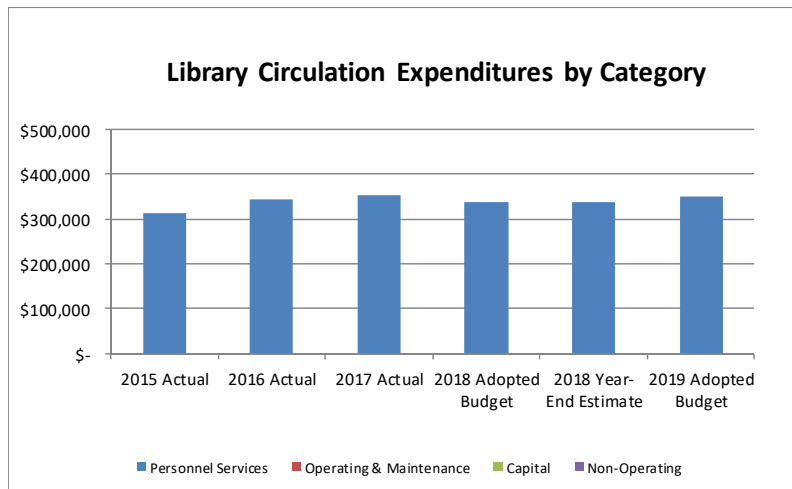
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-523-6010 | Salary . Regular | 459,220 | 490,107 | 531,162 | 523,630 | 523,630 | 583,580 |
| 01-523-6020 | Salary . Overtime | 116 | - | 297 | - | - | - |
| 01-523-6030 | Social Security | 28,853 | 30,743 | 33,552 | 33,070 | 33,070 | 36,900 |
| 01-523-6035 | Medicare | 6,748 | 7,190 | 7,847 | 7,730 | 7,730 | 8,630 |
| 01-523-6040 | Worker's Comp. Ins. | 681 | 638 | 792 | 840 | 840 | 760 |
| 01-523-6050 | Medical | 60,618 | 63,854 | 57,511 | 63,910 | 63,910 | 68,940 |
| 01-523-6051 | Life | 1,705 | 1,955 | 997 | 1,170 | 1,170 | 1,280 |
| 01-523-6052 | Disability | 2,306 | 2,429 | 1,345 | 1,520 | 1,520 | 1,640 |
| 01-523-6053 | Dental | 4,019 | 4,626 | 4,876 | 5,090 | 5,090 | 5,590 |
| 01-523-6054 | Vision | - | 793 | 812 | 750 | 750 | 870 |
| 01-523-6055 | Short-Term Disability | - | 325 | 259 | 270 | 270 | 330 |
| 01-523-6060 | ICMA 401A . General Govern | 13,157 | 15,899 | 18,694 | 13,180 | 13,180 | 24,500 |
| 01-523-6140 | ICMA . Deferred Comp | 7,798 | 8,381 | 6,543 | 8,600 | 8,600 | 5,470 |
| 01-523-6141 | ICMA 457 Match 2% | 2,210 | 2,175 | 3,631 | 9,670 | 9,670 | 6,070 |
| 01-523-6142 | Retirement Health Savings | 300 | 1,200 | 1,910 | 2,000 | 2,000 | 2,400 |
| 01-523-6143 | Service Awards | - | 300 | 500 | 400 | 400 | 100 |
| 01-523-6160 | Unemployment Insurance | 136 | 120 | 367 | 460 | 460 | 340 |
| 01-523-7461 | Senior & Youth Outreach | - | - | - | - | - | 24,000 |
| Total Library - Adults Expenditures | | 587,867 | 630,735 | 671,095 | 672,290 | 672,290 | 771,400 |



Library – Circulation

Expenditures by Line Item

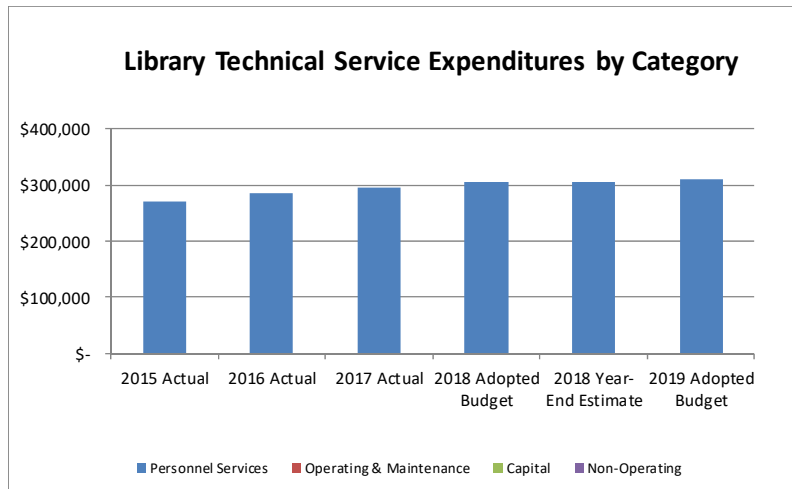
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-524-6010 | Salary . Regular | 253,000 | 263,993 | 274,169 | 261,300 | 261,300 | 272,330 |
| 01-524-6020 | Salary . Overtime | - | 72 | 55 | - | - | - |
| 01-524-6030 | Social Security | 15,724 | 16,453 | 17,265 | 16,400 | 16,400 | 17,080 |
| 01-524-6035 | Medicare | 3,677 | 3,848 | 4,038 | 3,830 | 3,830 | 3,990 |
| 01-524-6040 | Worker's Comp. Ins. | 499 | 398 | 448 | 420 | 420 | 360 |
| 01-524-6050 | Medical | 27,394 | 43,207 | 42,100 | 41,390 | 41,390 | 40,510 |
| 01-524-6051 | Life | 799 | 998 | 477 | 580 | 580 | 540 |
| 01-524-6052 | Disability | 1,127 | 1,120 | 632 | 750 | 750 | 720 |
| 01-524-6053 | Dental | 2,306 | 3,363 | 3,488 | 3,060 | 3,060 | 3,620 |
| 01-524-6054 | Vision | - | 567 | 581 | 540 | 540 | 550 |
| 01-524-6055 | Short-Term Disability | - | 318 | 258 | 270 | 270 | 240 |
| 01-524-6060 | ICMA 401A . General Govern | 5,497 | 5,661 | 5,233 | 3,240 | 3,240 | 5,960 |
| 01-524-6140 | ICMA . Deferred Comp | 1,589 | 2,019 | 2,581 | 2,500 | 2,500 | 2,070 |
| 01-524-6141 | ICMA 457 Match 2% | 423 | 1,504 | 1,551 | 3,140 | 3,140 | 1,070 |
| 01-524-6142 | Retirement Health Savings | 75 | 636 | 850 | 400 | 400 | 400 |
| 01-524-6143 | Service Awards | - | 300 | 300 | 600 | 600 | - |
| 01-524-6160 | Unemployment Insurance | 137 | 108 | 288 | 230 | 230 | 220 |
| Total Library - Circulation Expenditures | | 312,247 | 344,565 | 354,314 | 338,650 | 338,650 | 349,660 |



Library – Technical Service

Expenditures by Line Item

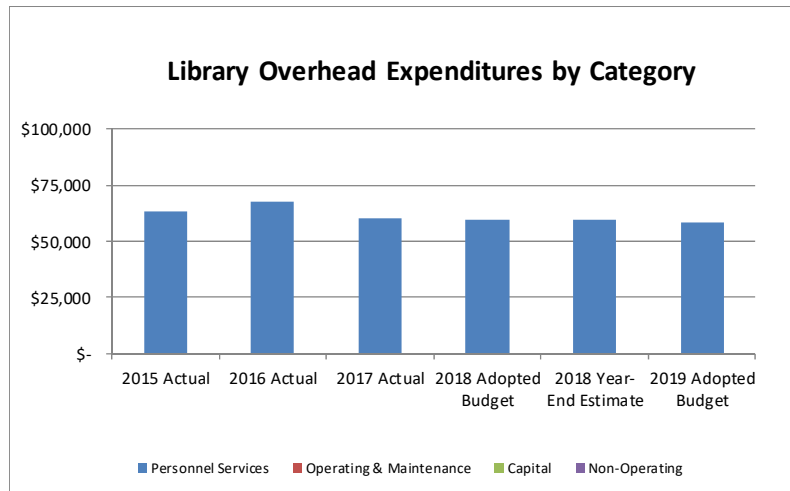
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-525-6010 | Salary . Regular | 203,751 | 212,289 | 219,486 | 227,110 | 227,110 | 229,600 |
| 01-525-6030 | Social Security | 12,680 | 13,193 | 14,042 | 14,390 | 14,390 | 14,550 |
| 01-525-6035 | Medicare | 2,965 | 3,086 | 3,284 | 3,370 | 3,370 | 3,410 |
| 01-525-6040 | Worker's Comp. Ins. | 315 | 288 | 349 | 360 | 360 | 300 |
| 01-525-6050 | Medical | 30,743 | 33,244 | 37,051 | 35,630 | 35,630 | 40,020 |
| 01-525-6051 | Life | 757 | 956 | 481 | 550 | 550 | 540 |
| 01-525-6052 | Disability | 1,141 | 1,172 | 638 | 700 | 700 | 660 |
| 01-525-6053 | Dental | 2,393 | 2,309 | 2,339 | 2,130 | 2,130 | 1,980 |
| 01-525-6054 | Vision | - | 430 | 436 | 410 | 410 | 410 |
| 01-525-6055 | Short-Term Disability | - | 149 | 130 | 140 | 140 | 140 |
| 01-525-6060 | ICMA 401A . General Govern | 10,141 | 12,205 | 11,295 | 11,180 | 11,180 | 12,850 |
| 01-525-6140 | ICMA Deferred Comp | 1,182 | 1,598 | 1,728 | 1,600 | 1,600 | 1,400 |
| 01-525-6141 | ICMA 457 Match 2% | 3,302 | 3,317 | 3,347 | 5,010 | 5,010 | 3,670 |
| 01-525-6142 | Retirement Health Savings | 225 | 1,014 | 1,125 | 1,200 | 1,200 | 1,200 |
| 01-525-6143 | Service Awards | - | - | 500 | 800 | 800 | - |
| 01-525-6160 | Unemployment Insurance | 46 | 49 | 121 | 200 | 200 | 120 |
| Total Library - Technical Service Expenditures | | 269,641 | 285,299 | 296,352 | 304,780 | 304,780 | 310,850 |



Library – Overhead

Expenditures by Line Item

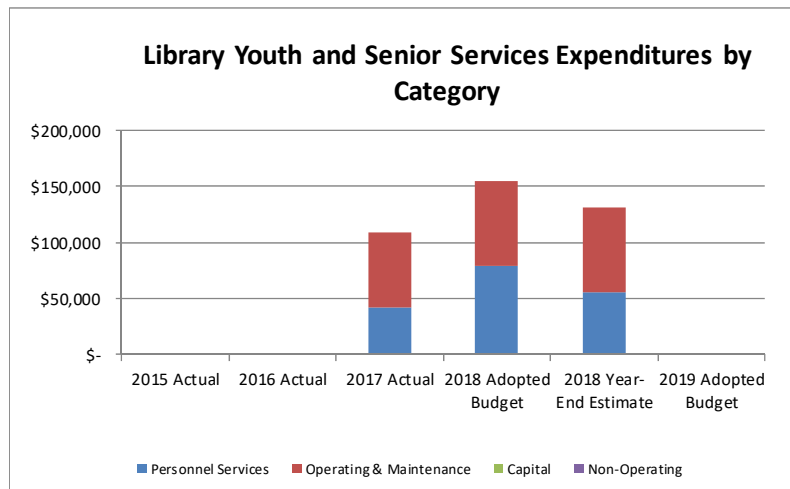
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Library - Overhead Expenditures | | | | | | |
| 01-527-6010 Salary . Regular | 42,381 | 42,634 | 42,479 | 42,480 | 42,480 | 41,670 |
| 01-527-6020 Salary. Overtime | 4,753 | 7,297 | 682 | - | - | - |
| 01-527-6030 Social Security | 2,930 | 3,101 | 2,691 | 2,630 | 2,630 | 2,590 |
| 01-527-6035 Medicare | 685 | 725 | 629 | 620 | 620 | 610 |
| 01-527-6040 Worker's Comp. Ins. | 1,420 | 1,493 | 1,898 | 1,880 | 1,880 | 1,650 |
| 01-527-6050 Medical | 7,733 | 7,804 | 7,687 | 7,390 | 7,390 | 7,100 |
| 01-527-6051 Life | 158 | 199 | 95 | 100 | 100 | 100 |
| 01-527-6052 Disability | 241 | 241 | 125 | 130 | 130 | 130 |
| 01-527-6053 Dental | 612 | 612 | 612 | 590 | 590 | 550 |
| 01-527-6054 Vision | - | 114 | 114 | 120 | 120 | 120 |
| 01-527-6055 Short-Term Disability | - | 34 | 27 | 30 | 30 | 30 |
| 01-527-6060 ICMA 401A . General Govern | 2,461 | 2,832 | 2,694 | 2,980 | 2,980 | 2,920 |
| 01-527-6142 Retirement Health Savings | 75 | 300 | 375 | 400 | 400 | 400 |
| 01-527-6143 Service Awards | - | - | - | - | - | 300 |
| 01-527-6150 Uniforms | - | - | 210 | - | - | - |
| 01-527-6160 Unemployment Insurance | 12 | 12 | 26 | 40 | 40 | 30 |
| Total Library - Overhead Expenditures | 63,461 | 67,398 | 60,344 | 59,390 | 59,390 | 58,200 |



Library – Youth and Senior Services

Expenditures by Line Item

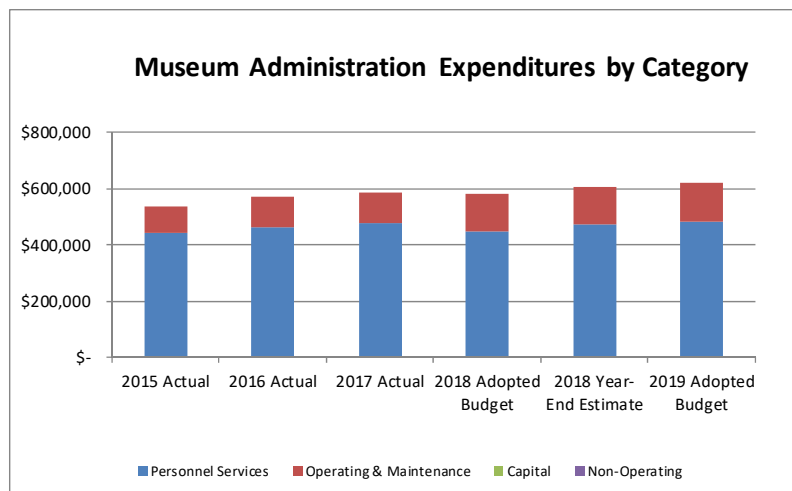
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-528-6010 | Salary . Regular | - | - | 37,323 | 60,520 | 37,710 | - |
| 01-528-6030 | Social Security | - | - | 2,440 | 3,810 | 3,810 | - |
| 01-528-6035 | Medicare | - | - | 571 | 890 | 890 | - |
| 01-528-6040 | Worker's Comp. Ins. | - | - | 21 | 100 | 100 | - |
| 01-528-6050 | Medical | - | - | - | 7,390 | 7,390 | - |
| 01-528-6051 | Life | - | - | 58 | 150 | 150 | - |
| 01-528-6052 | Disability | - | - | 68 | 190 | 190 | - |
| 01-528-6053 | Dental | - | - | 146 | 810 | 810 | - |
| 01-528-6054 | Vision | - | - | 27 | 170 | 170 | - |
| 01-528-6055 | Short-Term Disability | - | - | 20 | 60 | 60 | - |
| 01-528-6060 | ICMA 401A . General Govern | - | - | 945 | 3,290 | 3,290 | - |
| 01-528-6141 | ICMA 457 Match 2% | - | - | 260 | 940 | 940 | - |
| 01-528-6142 | Retirement Health Savings | - | - | 165 | 400 | 400 | - |
| 01-528-6160 | Unemployment Insurance | - | - | 51 | 60 | 60 | - |
| 01-528-7110 | Supplies Office | - | - | 1,000 | 4,000 | 4,000 | - |
| 01-528-7115 | Non-Capital Equipment | - | - | 4,340 | 5,000 | 5,000 | - |
| 01-528-7280 | Books Magazines Subscripti | - | - | - | 1,000 | 1,000 | - |
| 01-528-7285 | Dues & Memberships | - | - | 350 | 1,000 | 1,000 | - |
| 01-528-7350 | Hardware Maintenance | - | - | 289 | 2,000 | 2,000 | - |
| 01-528-7360 | Software Maintenance | - | - | 475 | 1,000 | 1,000 | - |
| 01-528-7420 | Business Meetings | - | - | 120 | 1,000 | 1,000 | - |
| 01-528-7430 | Professional/Consulting Sv | - | - | 21,966 | 24,000 | 24,000 | - |
| 01-528-7450 | Learning & Education | - | - | 460 | 1,500 | 1,500 | - |
| 01-528-7461 1231 | Youth Development Program | - | - | 8,089 | 16,500 | 16,500 | - |
| 01-528-7461 | Senior Services Program | - | - | 30,103 | 17,480 | 17,480 | - |
| 01-528-7540 | Office Equipment Maint. | - | - | - | 1,000 | 1,000 | - |
| Total Library - Youth & Senior Services Expenditures | | - | - | 109,287 | 154,260 | 131,450 | - |



Museum – Administration

Expenditures by Line Item

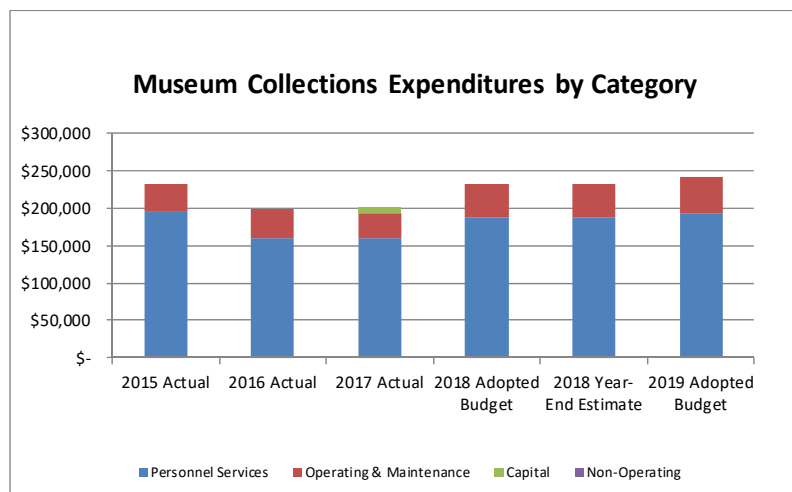
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-560-6010 | Salary . Regular | 328,410 | 335,938 | 348,106 | 326,170 | 348,980 | 357,390 |
| 01-560-6020 | Salary . Overtime | 3,878 | 504 | 785 | - | - | 2,000 |
| 01-560-6030 | Social Security | 20,306 | 20,928 | 21,967 | 20,370 | 20,370 | 22,340 |
| 01-560-6035 | Medicare | 4,749 | 4,895 | 5,143 | 4,760 | 4,760 | 5,260 |
| 01-560-6040 | Worker's Comp. Ins. | 7,250 | 5,713 | 7,553 | 8,610 | 8,610 | 7,350 |
| 01-560-6050 | Medical | 49,549 | 62,738 | 65,226 | 60,410 | 60,410 | 59,390 |
| 01-560-6051 | Life | 2,236 | 1,550 | 690 | 750 | 750 | 770 |
| 01-560-6052 | Disability | 1,757 | 1,802 | 927 | 970 | 970 | 1,000 |
| 01-560-6053 | Dental | 3,669 | 3,622 | 3,264 | 3,820 | 3,820 | 3,030 |
| 01-560-6054 | Vision | - | 618 | 603 | 630 | 630 | 570 |
| 01-560-6055 | Short-Term Disability | - | 230 | 196 | 200 | 200 | 230 |
| 01-560-6060 | ICMA 401A . General Govern | 14,605 | 18,077 | 18,341 | 16,120 | 16,120 | 18,130 |
| 01-560-6140 | ICMA . Deferred Comp | 1,601 | 1,615 | 120 | 1,700 | 1,700 | 1,110 |
| 01-560-6141 | ICMA 457 Match 2% | 3,203 | 3,117 | 2,900 | 2,340 | 2,340 | 2,390 |
| 01-560-6142 | Retirement Health Savings | 338 | 1,350 | 1,891 | 1,800 | 1,800 | 1,800 |
| 01-560-6143 | Service Awards | - | - | 800 | - | - | 700 |
| 01-560-6150 | Uniforms | 553 | 262 | 200 | - | - | 500 |
| 01-560-6160 | Unemployment Insurance | 77 | 77 | 244 | 290 | 290 | 220 |
| 01-560-7110 | Supplies Office | 5,429 | 6,229 | 5,631 | 7,000 | 7,000 | 7,000 |
| 01-560-7115 | Non-Capital Equipment | 1,345 | 6,785 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-560-7120 | Supplies Janitorial | 12,320 | 10,338 | 10,700 | 12,100 | 12,100 | 13,100 |
| 01-560-7220 | Event/Bldg Supplies Admin | 12,854 | 13,848 | 14,678 | 16,500 | 16,500 | 16,500 |
| 01-560-7270 | Small Tools | 545 | 802 | 765 | 1,000 | 1,000 | 1,000 |
| 01-560-7280 | Books Magazines Subscripti | 384 | 326 | 364 | 500 | 500 | 500 |
| 01-560-7285 | Dues & Memberships | 5,043 | 5,007 | 5,303 | 8,000 | 8,000 | 8,000 |
| 01-560-7300 | Administration Supplies | - | 28 | - | - | - | - |
| 01-560-7419 | Bank Fees | 65 | 607 | 862 | 1,200 | 900 | 1,000 |
| 01-560-7420 | Business Meetings | 680 | 1,301 | 1,766 | 1,400 | 1,400 | 1,500 |
| 01-560-7430 | Professional/Consulting Sv | 3,437 | 2,820 | 522 | 6,500 | 6,500 | 6,500 |
| 01-560-7446 | Uniforms | - | 769 | 1,087 | 1,600 | 1,600 | 1,700 |
| 01-560-7450 | Learning & Education | 3,261 | 3,338 | 4,041 | 7,000 | 7,000 | 7,000 |
| 01-560-7461 | Fine Arts Committee/Counci | 9,000 | 11,500 | 11,765 | 11,500 | 11,500 | 12,000 |
| 01-560-7500 | Advertising | - | - | - | 1,500 | 1,500 | 1,500 |
| 01-560-7510 | Rentals . Administration | - | - | 287 | 500 | 500 | 500 |
| 01-560-7540 | Office Equipment Maint. | 5,029 | 3,328 | 6,117 | 8,000 | 8,000 | 8,000 |
| 01-560-7570 | Other Equipment Maint. | 40 | 40 | 125 | 500 | 500 | 500 |
| 01-560-7572 | Alarm Monitoring & Maint. | 7,760 | 8,507 | 7,477 | 10,000 | 10,000 | 10,000 |
| 01-560-7580 | Bldg. M & R Museum & Caret | 27,157 | 30,734 | 33,564 | 36,250 | 36,250 | 38,250 |
| Total Museum - Administration Expenditures | | 536,530 | 569,343 | 587,010 | 582,990 | 605,500 | 621,730 |



Museum – Collections

Expenditures by Line Item

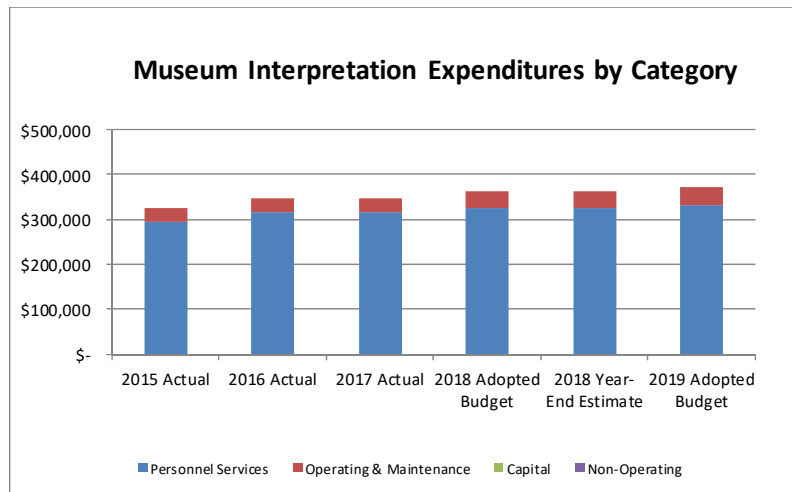
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-561-6010 | Salary . Regular | 139,527 | 114,092 | 119,077 | 139,010 | 139,010 | 144,400 |
| 01-561-6020 | Salary.Overtime | 2,268 | 2,592 | 933 | - | - | 1,000 |
| 01-561-6030 | Social Security | 8,732 | 7,248 | 7,034 | 8,670 | 8,670 | 9,070 |
| 01-561-6035 | Medicare | 2,040 | 1,695 | 1,640 | 2,030 | 2,030 | 2,120 |
| 01-561-6040 | Worker's Comp. Ins. | 225 | 156 | 177 | 220 | 220 | 190 |
| 01-561-6050 | Medical | 29,497 | 21,616 | 19,809 | 22,170 | 22,170 | 21,290 |
| 01-561-6051 | Life | 540 | 511 | 272 | 340 | 340 | 340 |
| 01-561-6052 | Disability | 820 | 618 | 360 | 430 | 430 | 450 |
| 01-561-6053 | Dental | 1,836 | 1,482 | 1,576 | 1,770 | 1,770 | 1,650 |
| 01-561-6054 | Vision | - | 276 | 293 | 340 | 340 | 340 |
| 01-561-6055 | Short-Term Disability | - | 82 | 70 | 80 | 80 | 80 |
| 01-561-6060 | ICMA 401A . General Govern | 8,593 | 7,396 | 7,840 | 9,730 | 9,730 | 10,110 |
| 01-561-6141 | ICMA 457 Match 2% | 1,239 | 468 | 396 | 780 | 780 | 810 |
| 01-561-6142 | Retirement Health Savings | 225 | 750 | 950 | 1,200 | 1,200 | 1,200 |
| 01-561-6143 | Service Awards | - | - | - | - | - | 100 |
| 01-561-6160 | Unemployment Insurance | 31 | 32 | 75 | 120 | 120 | 80 |
| 01-561-7115 | Non-Capital Equipment | - | 9,801 | - | - | - | - |
| 01-561-7130 | Chemicals | 97 | - | - | - | - | - |
| 01-561-7280 | Books Magazines Subscripti | 500 | 276 | 484 | 600 | 600 | 600 |
| 01-561-7300 | Collections Supplies | 6,521 | 8,744 | 12,411 | 10,000 | 10,000 | 10,000 |
| 01-561-7420 | Business Meeting | 28 | - | - | - | - | - |
| 01-561-7430 | Professional/Consulting Sv | 10,420 | 5,043 | 6,889 | 18,000 | 18,000 | 21,000 |
| 01-561-7450 | Learning & Education | 4,722 | 4,609 | 6,157 | 6,500 | 6,500 | 6,500 |
| 01-561-7461 | Collections | 1,344 | 2,010 | - | 2,000 | 2,000 | 2,000 |
| 01-561-7742 | Collections Acquisitions | 12,085 | 8,752 | 6,872 | 8,000 | 8,000 | 8,000 |
| 01-561-7820 | Building Improvements | - | - | 7,982 | - | - | - |
| Total Museum - Collections Expenditures | | 231,290 | 198,249 | 201,297 | 231,990 | 231,990 | 241,330 |



Museum – Interpretation

Expenditures by Line Item

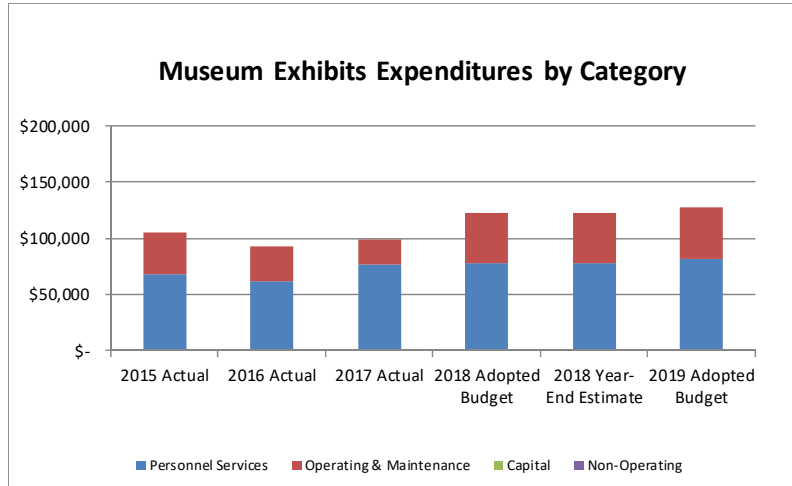
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-562-6010 | Salary . Regular | 204,498 | 226,101 | 233,247 | 242,920 | 242,920 | 248,430 |
| 01-562-6020 | Salary . Overtime | 553 | 813 | 551 | - | - | 2,000 |
| 01-562-6030 | Social Security | 12,730 | 13,906 | 14,782 | 15,350 | 15,350 | 15,930 |
| 01-562-6035 | Medicare | 2,977 | 3,252 | 3,457 | 3,590 | 3,590 | 3,730 |
| 01-562-6040 | Worker's Comp. Ins. | 7,993 | 8,585 | 10,774 | 11,350 | 11,350 | 10,520 |
| 01-562-6050 | Medical | 51,192 | 43,696 | 35,462 | 34,210 | 34,210 | 30,880 |
| 01-562-6051 | Life | 784 | 986 | 489 | 580 | 580 | 580 |
| 01-562-6052 | Disability | 1,150 | 1,175 | 648 | 750 | 750 | 770 |
| 01-562-6053 | Dental | 2,238 | 2,084 | 1,957 | 1,880 | 1,880 | 2,120 |
| 01-562-6054 | Vision | - | 349 | 433 | 430 | 430 | 440 |
| 01-562-6055 | Short-Term Disability | - | 164 | 135 | 140 | 140 | 140 |
| 01-562-6060 | ICMA 401A . General Govern | 6,614 | 8,072 | 7,986 | 5,830 | 5,830 | 8,800 |
| 01-562-6140 | ICMA . Deferred Comp | 4,137 | 3,496 | 3,080 | 2,900 | 2,900 | 5,280 |
| 01-562-6141 | ICMA 457 Match 2% | 918 | 1,000 | 1,171 | 4,660 | 4,660 | 1,170 |
| 01-562-6142 | Retirement Health Savings | 150 | 600 | 750 | 800 | 800 | 800 |
| 01-562-6143 | Service Awards | - | 300 | 300 | - | - | 800 |
| 01-562-6150 | Uniforms - Interpretation | - | 148 | - | - | - | - |
| 01-562-6160 | Unemployment Insurance | 51 | 61 | 149 | 210 | 210 | 150 |
| 01-562-7280 | Books Magazines Subscripti | 469 | 283 | 328 | 500 | 500 | 500 |
| 01-562-7300 | Education Supplies | 14,781 | 15,240 | 17,502 | 17,000 | 17,000 | 18,000 |
| 01-562-7420 | Business Meetings | 19 | - | - | - | - | - |
| 01-562-7430 | Professional/Consulting Sv | 611 | 936 | - | 2,000 | 2,000 | 2,000 |
| 01-562-7450 | Learning & Education | 3,662 | 2,301 | 3,557 | 5,000 | 5,000 | 5,000 |
| 01-562-7461 1063 | Education | 7,567 | 11,491 | 9,214 | 12,000 | 12,000 | 12,000 |
| 01-562-7461 1094 | Food | 2,185 | 1,467 | 2,079 | 1,500 | 1,500 | 1,500 |
| Total Museum - Interpretation Expenditures | | 325,279 | 346,506 | 348,051 | 363,600 | 363,600 | 371,540 |



Museum – Exhibits

Expenditures by Line Item

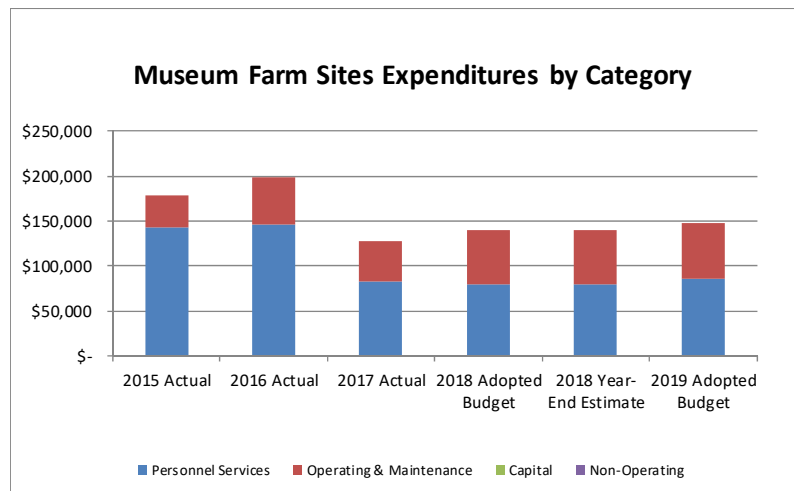
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 01-563-6010 | Salary . Regular | 49,843 | 45,236 | 57,186 | 59,840 | 59,840 | 61,850 |
| 01-563-6020 | Salary . Overtime | - | 2,656 | 2,453 | - | - | 2,000 |
| 01-563-6030 | Social Security | 3,053 | 2,891 | 3,731 | 3,710 | 3,710 | 3,960 |
| 01-563-6035 | Medicare | 714 | 676 | 873 | 870 | 870 | 930 |
| 01-563-6040 | Worker's Comp. Ins. | 88 | 60 | 91 | 100 | 100 | 80 |
| 01-563-6050 | Medical | 10,253 | 6,003 | 7,687 | 7,390 | 7,390 | 7,100 |
| 01-563-6051 | Life | 163 | 176 | 133 | 150 | 150 | 150 |
| 01-563-6052 | Disability | 269 | 211 | 176 | 190 | 190 | 190 |
| 01-563-6053 | Dental | 423 | 470 | 611 | 590 | 590 | 550 |
| 01-563-6054 | Vision | - | 88 | 114 | 120 | 120 | 120 |
| 01-563-6055 | Short-Term Disability | - | 28 | 27 | 30 | 30 | 30 |
| 01-563-6060 | ICMA 401A . General Govern | 2,334 | 3,093 | 3,810 | 4,190 | 4,190 | 4,330 |
| 01-563-6141 | ICMA 457 Match 2% | 907 | - | - | - | - | - |
| 01-563-6142 | Retirement Health Savings | 75 | 225 | 375 | 400 | 400 | 400 |
| 01-563-6160 | Unemployment Insurance | 10 | 11 | 25 | 60 | 60 | 30 |
| 01-563-7220 | Bldg. Supplies Exhibits | 17,435 | 10,505 | 13,246 | 24,500 | 24,500 | 24,500 |
| 01-563-7280 | Books Magazines Subscripti | 242 | - | 89 | 500 | 500 | 500 |
| 01-563-7300 | Exhibits Supplies | 14,798 | 18,701 | 6,354 | 16,500 | 16,500 | 16,500 |
| 01-563-7450 | Learning & Education | 4,816 | 2,378 | 1,497 | 4,000 | 4,000 | 4,000 |
| Total Museum - Exhibits Expenditures | | 105,423 | 93,408 | 98,478 | 123,140 | 123,140 | 127,220 |



Museum – Farm Sites

Expenditures by Line Item

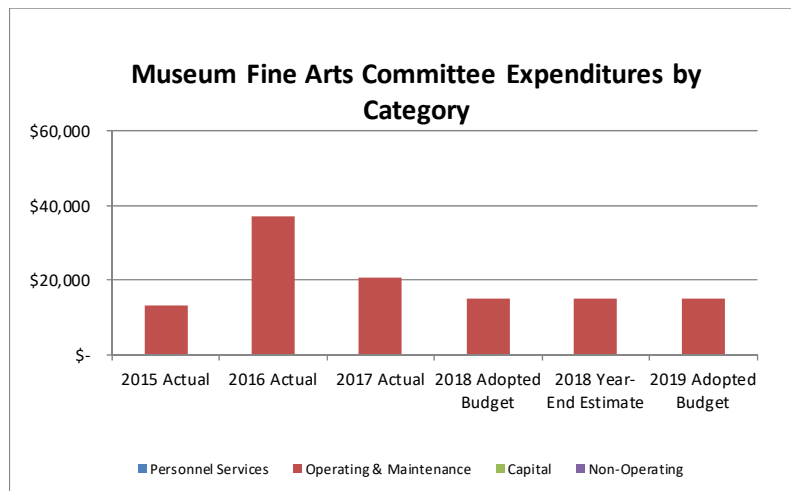
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Museum - Farm Sites Expenditures | | | | | | |
| 01-564-6010 Salary . Regular | 83,201 | 86,987 | 50,477 | 49,880 | 49,880 | 52,220 |
| 01-564-6020 Salary . Overtime | 8,054 | 5,515 | 1,115 | - | - | 3,000 |
| 01-564-6030 Social Security | 5,607 | 5,741 | 3,154 | 3,090 | 3,090 | 3,420 |
| 01-564-6035 Medicare | 1,311 | 1,343 | 738 | 720 | 720 | 800 |
| 01-564-6040 Worker's Comp. Ins. | 3,605 | 3,506 | 2,356 | 2,330 | 2,330 | 2,290 |
| 01-564-6050 Medical | 33,111 | 33,469 | 20,577 | 19,220 | 19,220 | 18,450 |
| 01-564-6051 Life | 327 | 414 | 117 | 120 | 120 | 130 |
| 01-564-6052 Disability | 485 | 503 | 156 | 160 | 160 | 170 |
| 01-564-6053 Dental | 1,223 | 1,223 | 659 | 590 | 590 | 550 |
| 01-564-6054 Vision | - | 228 | 123 | 120 | 120 | 120 |
| 01-564-6055 Short-Term Disability | - | 69 | 29 | 30 | 30 | 30 |
| 01-564-6060 ICMA 401A . General Govern | 4,886 | 5,939 | 3,123 | 3,490 | 3,490 | 3,660 |
| 01-564-6141 ICMA 457 Match 2% | 788 | 788 | 27 | - | - | - |
| 01-564-6142 Retirement Health Savings | 150 | 600 | 450 | 400 | 400 | 400 |
| 01-564-6150 Uniforms | 402 | 213 | - | - | - | 150 |
| 01-564-6160 Unemployment Insurance | 19 | 19 | 35 | 40 | 40 | 30 |
| 01-564-7115 Office Furniture | - | 2,805 | 2,881 | 3,000 | 3,000 | 3,000 |
| 01-564-7220 Bldg Supplies Farm Sites | 6,220 | 11,175 | 8,614 | 6,000 | 6,000 | 7,000 |
| 01-564-7311 Veterinary Services | 1,561 | 2,987 | 2,784 | 3,500 | 3,500 | 3,500 |
| 01-564-7312 Feed | 16,004 | 17,658 | 18,390 | 18,000 | 18,000 | 19,000 |
| 01-564-7313 Horseshoes & Tack | 1,503 | 590 | 1,349 | 2,000 | 2,000 | 2,000 |
| 01-564-7314 Livestock Replacement | 1,590 | 2,000 | 740 | 2,000 | 2,000 | 2,000 |
| 01-564-7525 Trash Collection | 250 | - | - | 2,000 | 2,000 | 1,000 |
| 01-564-7580 Bldg. M & R Farm Sites | 8,456 | 15,032 | 9,818 | 23,500 | 23,500 | 24,500 |
| Total Museum - Farm Sites Expenditures | 178,753 | 198,804 | 127,712 | 140,190 | 140,190 | 147,420 |



Museum – Fine Arts Committee

Expenditures by Line Item

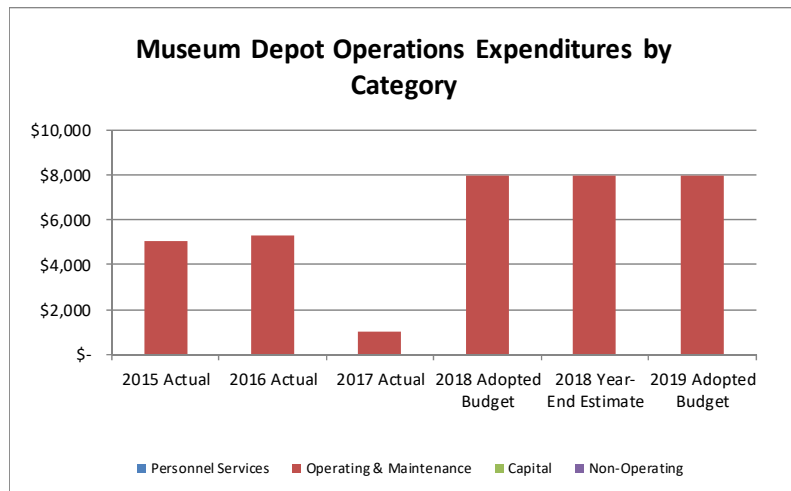
| <u>Account Number and Description</u> | | | <u>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Actual</u> | <u>2018 Adopted Budget</u> | <u>2018 Year-End Estimate</u> | <u>2019 Adopted Budget</u> |
|--|------|------------------------|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| 01-565-7461 | 1085 | Fine Arts Committee | 11,666 | - | - | 5,000 | 15,000 | 15,000 |
| 01-565-7461 | 1086 | Fine Arts Conservation | 1,525 | 36,909 | 20,522 | 10,000 | - | - |
| <i>Total Museum - Fine Arts Committee Expenditures</i> | | | <i>13,191</i> | <i>36,909</i> | <i>20,522</i> | <i>15,000</i> | <i>15,000</i> | <i>15,000</i> |



Museum – Depot Operations

Expenditures by Line Item

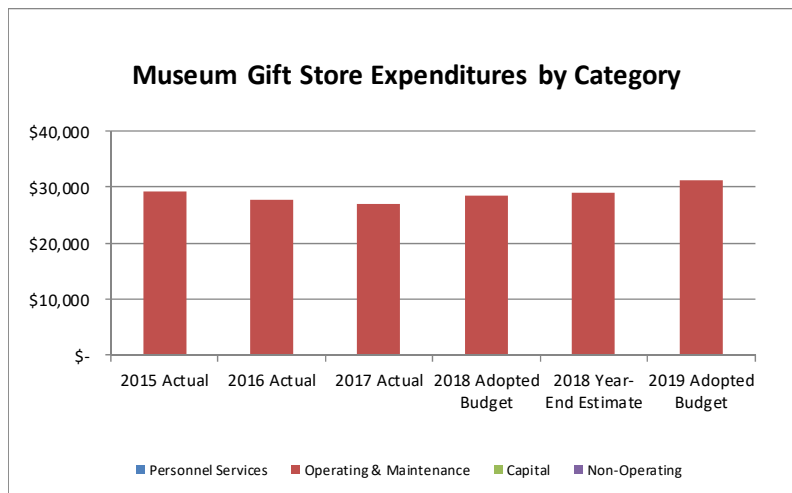
| <u>Account Number and Description</u> | <u>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Actual</u> | <u>2018 Adopted Budget</u> | <u>2018 Year-End Estimate</u> | <u>2019 Adopted Budget</u> |
|---|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| 01-566-7461 Depot Operation | 5,038 | 5,310 | 1,040 | 8,000 | 8,000 | 8,000 |
| <i>Total Museum - Depot Operations Expenditures</i> | <i>5,038</i> | <i>5,310</i> | <i>1,040</i> | <i>8,000</i> | <i>8,000</i> | <i>8,000</i> |



Museum – Gift Store

Expenditures by Line Item

| <u>Account Number and Description</u> | | <u>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Actual</u> | <u>2018 Adopted Budget</u> | <u>2018 Year-End Estimate</u> | <u>2019 Adopted Budget</u> |
|---|----------------------------|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| 01-567-7323 | Museum Gift Store Purchase | 26,711 | 25,309 | 24,359 | 26,000 | 26,000 | 28,000 |
| 01-567-7419 | Bank Fees | 2,461 | 2,458 | 2,632 | 2,400 | 3,000 | 3,100 |
| <i>Total Museum - Gift Store Expenditures</i> | | <i>29,172</i> | <i>27,767</i> | <i>26,991</i> | <i>28,400</i> | <i>29,000</i> | <i>31,100</i> |



General Operations Budget

Description of Department

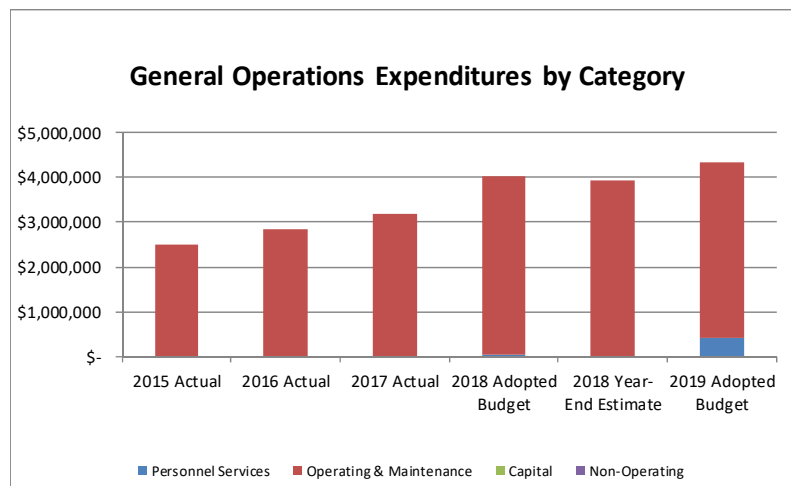
The General Operations Department accounts for charges that are not specifically allocated to any General Fund operating department.

Highlights of the 2019 Budget

- The City has allocated approx. \$421,000 in employee compensation for risk management and high performer increases.
- Tax incentive agreements are anticipated to decrease significantly due to fulfillment of one of the City's sales tax incentive agreements.
- Telecommunication service costs are increasing due to the transition from Comcast INet to Comcast Enterprise Network Services.
- In 2018, the City started a two year-plan to replace corroding street lights. The increase to street lighting will allow for the replacement of 75 poles each year.
- Utilities including electricity & gas, water & sewer charges and street lighting are estimated to increase 3.5% in 2019.
- Property & liability expenses increase to \$600,000 due to an increase in claims during recent years.

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 01-600-6192 | Salary & Benefits | - | - | - | 34,710 | - | 420,990 |
| 01-600-7115 | Non-Capital Equipment | - | - | - | 75,000 | 75,000 | - |
| 01-600-7285 | Dues & Memberships | 82,535 | 74,686 | 69,250 | 75,200 | 75,200 | 78,000 |
| 01-600-7410 | Collection Fee | 51,008 | 37,055 | 47,911 | 56,230 | 56,550 | 58,240 |
| 01-600-7411 | Co. Clerk . Veh Tax Collec | 98,107 | 119,542 | 125,221 | 105,000 | 119,910 | 125,900 |
| 01-600-7430 | Professional/Consulting Sv | 41,276 | 30,819 | 30,386 | 81,000 | 51,000 | 61,000 |
| 01-600-7461 | Senior Resident Tax Refund | 107,976 | 105,962 | 113,219 | 110,000 | 115,200 | 118,800 |
| 01-600-7465 | Tax Incentive Agreements | - | 77,464 | 77,314 | 100,000 | 96,690 | 35,000 |
| 01-600-7466 | URA Increment | - | 154,498 | 50,758 | 60,000 | 73,900 | 75,000 |
| 01-600-7470 | Telecommunications | 325,685 | 296,353 | 298,799 | 373,330 | 368,330 | 396,400 |
| 01-600-7480 | Postage | 91,623 | 114,813 | 73,440 | 120,000 | 80,000 | 90,000 |
| 01-600-7510 | Rentals | - | - | - | 42,100 | 42,100 | 2,100 |
| 01-600-7520 | Electricity & Gas | 507,299 | 556,788 | 525,649 | 600,000 | 600,000 | 621,000 |
| 01-600-7525 | Water & Sewer Charges | 208,943 | 216,062 | 200,475 | 235,000 | 235,000 | 243,230 |
| 01-600-7530 | Street Lighting | 905,630 | 959,842 | 1,037,248 | 1,329,880 | 1,329,880 | 1,368,380 |
| 01-600-7540 | Office Equipment Maint. | - | 43 | - | - | - | - |
| 01-600-7610 | Property & Liability Insur | - | 100,000 | 500,000 | 580,000 | 580,000 | 600,000 |
| 01-600-7700 | Other Charges | - | 4,110 | - | - | - | - |
| 01-600-7721 | Election | 66,005 | - | 29,767 | 30,000 | 30,000 | 40,000 |
| Total General Operations Expenditures | | 2,486,087 | 2,848,037 | 3,179,437 | 4,007,450 | 3,928,760 | 4,334,040 |



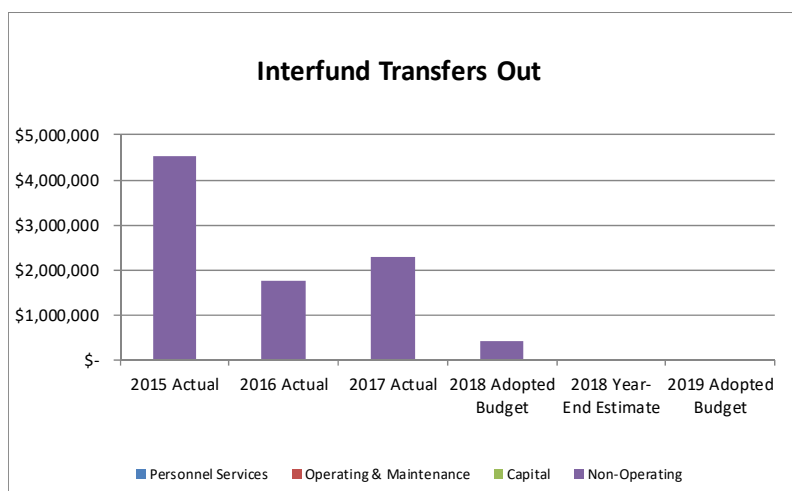
Interfund Transfers Out Budget

Highlights of the 2019 Budget

There are no budgeted transfers out of the General Fund in 2019. Due to the approval of the South Metro Fire Rescue Authority inclusion by voters in November 2018, the City anticipates a transfer in 2020 of approximately \$3,000,000 to the Capital Projects Reserve Account.

Expenditures by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------------|---|------------------|------------------|------------------|----------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 01-600-8534 | Tr Out . Capital Proj. Fund | 4,229,000 | 1,400,000 | 1,937,904 | - | - | - |
| 01-600-8534 | Tr Out . Capital Projects Reserve Account | - | - | - | - | - | - |
| 01-600-8544 | Tr Out . S. Metro Comm Ctr | 301,634 | 269,166 | 348,324 | 404,742 | - | - |
| 01-600-8545 | Tr Out . Geneva Village | - | 75,000 | - | - | - | - |
| Total Interfund Transfers Out | | 4,530,634 | 1,744,166 | 2,286,228 | 404,742 | - | - |



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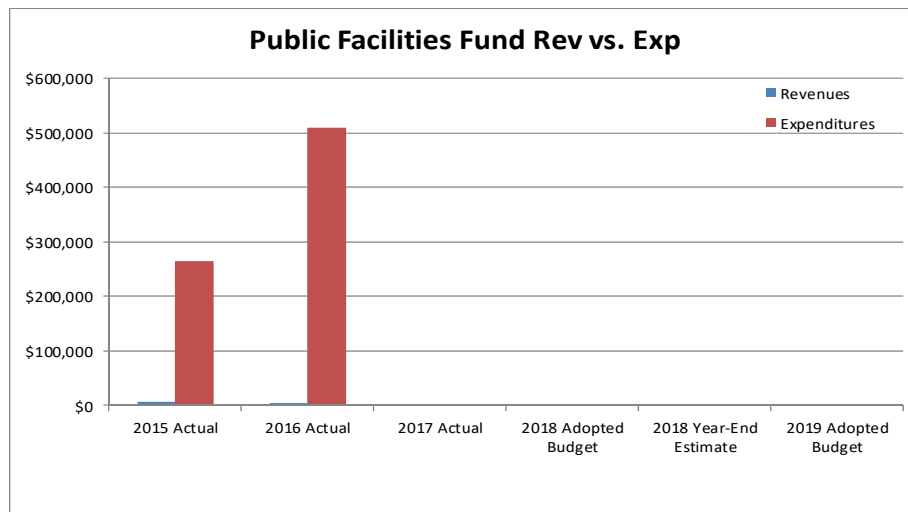


Photo by Terry Wise

Public Facilities Fund

Public Facilities Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------|-------------------|----------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Investment earnings | \$ 6,100 | \$ 4,167 | \$ - | \$ - | \$ - | \$ - |
| Total revenues | 6,100 | 4,167 | - | - | - | - |
| Expenditures | | | | | | |
| General government | - | 246,919 | - | - | - | - |
| Capital outlay | 146,822 | 261,418 | - | - | - | - |
| Total expenditures | 146,822 | 508,337 | - | - | - | - |
| Other Financing Uses | | | | | | |
| Transfers out | (117,520) | - | - | - | - | - |
| Total other financing uses | (117,520) | - | - | - | - | - |
| Deficiency of Financial Sources under Financial Uses | (258,242) | (504,170) | - | - | - | - |
| Fund Balance, Beginning of Year | \$ 762,412 | \$ 504,170 | \$ - | \$ - | \$ - | \$ - |
| Fund Balance, End of Year | \$ 504,170 | \$ - | \$ - | \$ - | \$ - | \$ - |



Public Facilities Fund Budget Summary

Description of Fund

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

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

Revenues – \$0

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

Expenditures – \$0

Expenditures from this fund are for open space and other public facilities. In 2016, the City spent the remaining balance of this fund. This fund was left with a zero balance at the end of 2016.

Revenues by Line Item

| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 | 2018 | 2019 |
|--------------------------------|----------------|----------------|----------------|-------------------|----------------------|-------------------|
| | | | | Adopted Budget | Year-End Estimate | Adopted Budget |
| 12-171-5700 Interest Earnings | 6,100 | 4,167 | - | - | - | - |
| Total Revenues | 6,100 | 4,167 | - | - | - | - |

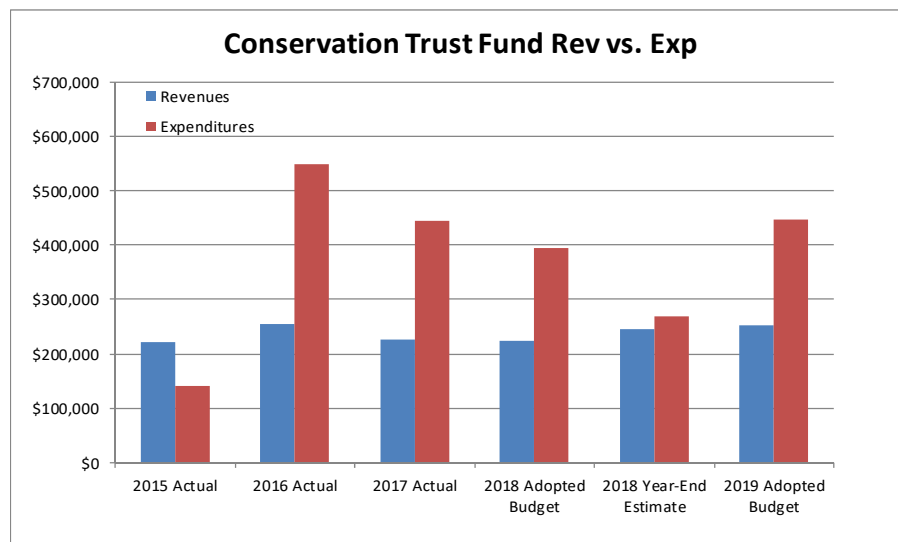
Expenditures by Line Item

| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 | 2018 | 2019 |
|--|----------------|----------------|----------------|-------------------|----------------------|-------------------|
| | | | | Adopted Budget | Year-End Estimate | Adopted Budget |
| 12-171-7780 Refund Prior Year's Revenue | - | 246,919 | - | - | - | - |
| 12-171-7820 Building Improvements | 146,822 | 9,845 | - | - | - | - |
| 12-171-7890 Sidewalk Replacement Program | - | 251,573 | - | - | - | - |
| 12-171-8524 Transfer out - Facilities Impact Fee | 54,800 | - | - | - | - | - |
| 12-171-8525 Transfer out - Transportation Impact Fee | 62,720 | - | - | - | - | - |
| Total Expenditures | 264,342 | 508,337 | - | - | - | - |

Conservation Trust Fund

Conservation Trust Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Intergovernmental | \$ 210,693 | \$ 247,497 | \$ 221,189 | \$ 218,000 | \$ 242,000 | \$ 250,000 |
| Investment earnings | 9,863 | 6,294 | 4,538 | 6,000 | 3,000 | 2,000 |
| Total revenues | 220,556 | 253,791 | 225,727 | 224,000 | 245,000 | 252,000 |
| Expenditures | | | | | | |
| Culture and recreation | 131,440 | 133,759 | 150,000 | 150,000 | 150,000 | 150,000 |
| Capital outlay | 9,995 | 415,217 | 293,818 | 245,350 | 119,350 | 297,000 |
| Total expenditures | 141,435 | 548,976 | 443,818 | 395,350 | 269,350 | 447,000 |
| Excess (deficiency) of financial sources over financial uses | 79,121 | (295,185) | (218,091) | (171,350) | (24,350) | (195,000) |
| Fund Balance, Beginning of Year | \$ 673,966 | \$ 753,087 | \$ 457,902 | \$ 196,632 | \$ 239,811 | \$ 215,461 |
| Fund Balance, End of Year | \$ 753,087 | \$ 457,902 | \$ 239,811 | \$ 25,282 | \$ 215,461 | \$ 20,461 |



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 – \$252,000

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

Expenditures – \$447,000

Funds appropriated are for parkland maintenance, South Platte Park operating costs and capital projects related to cultural and recreational facilities. The two capital projects budgeted for 2019 are replacement of the Library boiler (deferred from 2018) and replacement of the condensation return tank at the Museum.

Revenues by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|-------------------|----------------|----------------|----------------|----------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 14-171-5324 | Lottery Funds | 210,693 | 247,497 | 221,189 | 218,000 | 242,000 | 250,000 |
| 14-171-5700 | Interest Earnings | 9,863 | 6,294 | 4,538 | 6,000 | 3,000 | 2,000 |
| Total Revenues | | 220,556 | 253,791 | 225,727 | 224,000 | 245,000 | 252,000 |

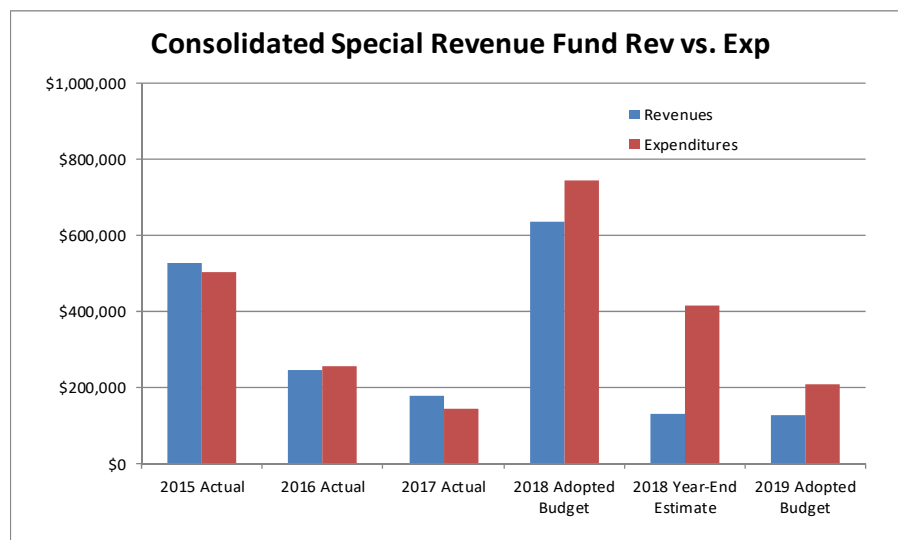
Expenditures by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|---|----------------|----------------|----------------|----------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 14-400-6010 | Parkland Maintenance | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 14-400-7461 | South Platte Park | 31,440 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 14-400-7580 | Bldg & Property M & R | - | 10,179 | - | - | - | - |
| 14-400-7743 | Tree Planting Maintenance | - | (6,420) | - | - | - | - |
| 14-400-7820 | Library - Interior Painting | - | 60,183 | - | - | - | - |
| 14-400-7820 | Library - Interior Carpet | - | 144,498 | - | - | - | - |
| 14-400-7820 | Library - Restroom Floors | - | 12,349 | - | - | - | - |
| 14-400-7820 | Library Elevator Car/Controller Upgrade | - | 91,889 | - | - | - | - |
| 14-400-7820 | Library - Lighting Improvements | - | - | 86,007 | - | - | - |
| 14-400-7820 | Library Window Replacement - Efficiency | - | - | - | 26,500 | 26,500 | - |
| 14-400-7820 | Library Boiler Replacement | - | - | - | 150,000 | - | 275,000 |
| 14-400-7820 | Roof Replacement - Museum Hist Bldgs | - | - | - | 68,850 | 68,850 | - |
| 14-400-7820 | Museum Storage | 9,995 | 9,999 | - | - | - | - |
| 14-400-7820 | Museum Condensation Return Tank | - | - | - | - | - | 22,000 |
| 14-400-7820 | THAC Roof Access Ladder/Safety Rail | - | 6,116 | 57,811 | - | - | - |
| 14-400-7860 | Library - Office Furniture/Improvements | - | 90,183 | - | - | - | - |
| 14-400-7860 | Signage & Wayfinding - SPP & MCGT | - | - | 150,000 | - | - | - |
| 14-400-7860 | Traffic Signal Crosswalk Improvements | - | - | - | - | 24,000 | - |
| Total Expenditures | | 141,435 | 548,976 | 443,818 | 395,350 | 269,350 | 447,000 |

Consolidated Special Revenue Fund

Consolidated Special Revenue Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Taxes | \$ 52,326 | \$ 55,235 | \$ 55,167 | \$ 54,000 | \$ 55,000 | \$ 55,000 |
| Intergovernmental | 359,156 | 71,789 | 35,465 | 500,000 | 1,030 | - |
| Charges for services | 20,973 | 50 | 200 | 2,300 | 200 | 200 |
| Fines and forfeitures | 82,754 | 114,029 | 77,171 | 70,700 | 63,700 | 63,700 |
| Investment earnings | 5,267 | 2,921 | 3,959 | 4,230 | 5,170 | 2,030 |
| Miscellaneous | 4,626 | 2,906 | 4,414 | 4,500 | 4,500 | 4,500 |
| Total revenues | 525,102 | 246,930 | 176,376 | 635,730 | 129,600 | 125,430 |
| Expenditures | | | | | | |
| General government | 46,416 | 18,230 | 20,997 | 26,300 | 15,000 | 27,800 |
| Public safety | 427,810 | 174,625 | 103,428 | 638,050 | 287,110 | 101,590 |
| Culture and recreation | 2,630 | 302 | 1,070 | 40,000 | 25,000 | 40,000 |
| Capital outlay | 26,644 | 61,049 | 19,597 | 39,000 | 89,000 | 40,000 |
| Total expenditures | 503,500 | 254,206 | 145,092 | 743,350 | 416,110 | 209,390 |
| Excess (deficiency) of financial sources over financial uses | 21,602 | (7,276) | 31,284 | (107,620) | (286,510) | (83,960) |
| Fund Balance, Beginning of Year | \$ 373,304 | \$ 394,906 | \$ 387,630 | \$ 363,320 | \$ 418,914 | \$ 132,404 |
| Fund Balance, End of Year | \$ 394,906 | \$ 387,630 | \$ 418,914 | \$ 255,700 | \$ 132,404 | \$ 48,444 |



Consolidated Special Revenue Fund Budget Summary

Description of Fund

There are currently eight active subfunds and two inactive subfunds in the Consolidated Special Revenues Fund. Expenditures are restricted for the specified program.

Revenues – \$125,430

There are three major programs in this fund which represent 96% 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 – \$209,390

Expenditures related to the three programs listed above represent approximately 72% of the expenditures in this fund.

Revenue Summary

| Subfunds | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| PEG Fees | 52,744 | 55,607 | 55,845 | 54,700 | 55,700 | 55,400 |
| Defensive Driving Program | 11,568 | 8,198 | 9,704 | 10,200 | 9,000 | 9,000 |
| M. Stein | 35 | 131 | 229 | 130 | 230 | 250 |
| Wildland Fires | 363,826 | 73,040 | 37,001 | 502,000 | 3,750 | - |
| Littleton Fine Arts Committee | 2,744 | 3,135 | 3,097 | 3,200 | 3,200 | 3,200 |
| Stern-Elder | 1,496 | 1,570 | 1,604 | 1,600 | 1,600 | 1,600 |
| Littleton Victim's Assistance | 59,978 | 60,010 | 55,715 | 58,400 | 55,710 | 55,710 |
| Dive Fees | 19,004 | (1,487) | 98 | 2,100 | 150 | - |
| South Metro Drug Task Force | 13,424 | 46,636 | 12,828 | 3,050 | - | - |
| Drug Destruction | 283 | 90 | 255 | 350 | 260 | 270 |
| Total Consol Special Revenue Fund Revenues | 525,102 | 246,930 | 176,376 | 635,730 | 129,600 | 125,430 |

Expenditure Summary

| Subfunds | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| PEG Fees | 62,539 | 62,861 | 27,788 | 54,000 | 104,000 | 55,000 |
| Defensive Driving Program | 1,446 | 1,826 | 29,971 | 25,270 | 30,420 | 35,270 |
| M. Stein | - | - | - | 20,000 | 5,000 | 20,000 |
| Wildland Fires | 317,226 | 74,078 | 30,320 | 540,000 | 183,670 | - |
| Littleton Fine Arts Committee | 2,630 | 302 | 1,070 | 20,000 | 20,000 | 20,000 |
| Stern-Elder | - | - | - | 11,300 | - | 12,800 |
| Littleton Victim's Assistance | 93,046 | 68,689 | 43,137 | 57,780 | 57,780 | 60,520 |
| Dive Fees | 2,453 | 9,896 | - | 10,000 | 10,240 | - |
| South Metro Drug Task Force | 24,160 | 36,083 | 12,806 | - | - | - |
| Drug Destruction | - | 471 | - | 5,000 | 5,000 | 5,800 |
| Total Consol Special Revenue Fund Expenditures | 503,500 | 254,206 | 145,092 | 743,350 | 416,110 | 209,390 |

Consolidated Special Revenue Fund

| PEG Fees Line Item Detail (Project 1240) | | | | | | |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-130-5500 PEG Fees | 52,326 | 55,235 | 55,167 | 54,000 | 55,000 | 55,000 |
| 15-130-5700 Interest Earnings | 418 | 372 | 678 | 700 | 700 | 400 |
| Total PEG Fees Revenues | 52,744 | 55,607 | 55,845 | 54,700 | 55,700 | 55,400 |
| 15-130-7300 Repair & Maintenance | 46,416 | 17,759 | 20,997 | 15,000 | 15,000 | 15,000 |
| 15-130-7860 Video Equipment | 16,123 | 45,102 | 6,791 | 39,000 | 89,000 | 40,000 |
| Total PEG Fees Expenditures | 62,539 | 62,861 | 27,788 | 54,000 | 104,000 | 55,000 |

| Defensive Driving Program Line Item Detail (Project 1056) | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-200-5700 Interest Earnings | 1,368 | 775 | 1,031 | 900 | 1,000 | 1,000 |
| 15-200-5800 Rev Defensive Driving | 10,200 | 7,423 | 8,673 | 9,300 | 8,000 | 8,000 |
| Total Defensive Driving Revenues | 11,568 | 8,198 | 9,704 | 10,200 | 9,000 | 9,000 |
| 15-200-6010 Salary . Regular | 28 | 1,121 | 29,199 | 15,000 | 20,000 | 20,000 |
| 15-200-6035 Medicare | - | - | 442 | 250 | 400 | 250 |
| 15-200-6160 Unemployment Insurance | - | - | 30 | 20 | 20 | 20 |
| 15-200-7300 Supplies Other Special | 1,418 | 705 | - | 10,000 | 10,000 | 15,000 |
| 15-200-7700 Other Charges | - | - | 300 | - | - | - |
| Total Defensive Driving Expenditures | 1,446 | 1,826 | 29,971 | 25,270 | 30,420 | 35,270 |

| M. Stein Line Item Detail (Project 1131) | | | | | | |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-600-5700 Interest Earnings | 35 | 131 | 229 | 130 | 230 | 250 |
| Total M. Stein Revenues | 35 | 131 | 229 | 130 | 230 | 250 |
| 15-600-7700 Other Charges | - | - | - | 20,000 | 5,000 | 20,000 |
| Total M. Stein Expenditures | - | - | - | 20,000 | 5,000 | 20,000 |

Consolidated Special Revenue Fund (continued)

| Wildland Fires Line Item Detail (Project 1237) | | | | | | |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-227-5700 Interest Earnings | 4,670 | 1,251 | 1,536 | 2,000 | 2,720 | - |
| 15-227-5800 Rev Wildland Fires | 359,156 | 71,789 | 35,465 | 500,000 | 1,030 | - |
| Total Wildland Fires Revenues | 363,826 | 73,040 | 37,001 | 502,000 | 3,750 | - |
| 15-227-6010 Salary . Regular | 33,765 | 8,542 | 2,378 | - | - | - |
| 15-227-6020 Salary.Overtime | 198,466 | 47,536 | 17,072 | 490,000 | - | - |
| 15-227-6035 Medicare | 2,728 | 628 | 237 | - | - | - |
| 15-227-6040 Workers Comp | 6,371 | 1,867 | 565 | - | - | - |
| 15-227-6050 Medical | 27,083 | 6,097 | 2,128 | - | - | - |
| 15-227-6052 Disability | 3,186 | 800 | 307 | - | - | - |
| 15-227-6053 Dental | 1,185 | 273 | 99 | - | - | - |
| 15-227-6054 Vision | - | 47 | 18 | - | - | - |
| 15-227-6055 Short-Term Disability | - | 16 | 4 | - | - | - |
| 15-227-6141 ICMA 457 Match | 2,715 | 675 | 226 | - | - | - |
| 15-227-6142 RHS | 149 | 193 | 50 | - | - | - |
| 15-227-6190 Fire Retirement | 15,034 | 3,423 | 1,227 | - | - | - |
| 15-227-7300 Wildland Fires | 26,959 | 3,981 | 6,009 | 50,000 | 183,670 | - |
| 15-227-7450 Travel & Training | (415) | - | - | - | - | - |
| Total Wildland Fires Expenditures | 317,226 | 74,078 | 30,320 | 540,000 | 183,670 | - |

| Littleton Fine Arts Committee Line Item Detail (Project 1247) | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-565-5700 Interest Earnings | (382) | 129 | 183 | 200 | 200 | 200 |
| 15-565-5800 Rev LFAC Events | 3,126 | 3,006 | 2,914 | 3,000 | 3,000 | 3,000 |
| Total Littleton Fine Arts Committee Rev | 2,744 | 3,135 | 3,097 | 3,200 | 3,200 | 3,200 |
| 15-565-7700 Other Charges | 2,630 | 302 | 1,070 | 20,000 | 20,000 | 20,000 |
| Total Littleton Fine Arts Committee Expend | 2,630 | 302 | 1,070 | 20,000 | 20,000 | 20,000 |

| Stern-Elder Line Item Detail (Project 1206) | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-300-5700 Interest Earnings | (4) | 70 | 104 | 100 | 100 | 100 |
| 15-300-5800 Rev - Stern-Elder | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Total Stern-Elder Revenues | 1,496 | 1,570 | 1,604 | 1,600 | 1,600 | 1,600 |
| 15-300-7700 Other Charges | - | - | - | 11,300 | - | 12,800 |
| Total Stern-Elder Expenditures | - | - | - | 11,300 | - | 12,800 |

Consolidated Special Revenues Fund Budget (continued)

| Littleton Victims Assistance Line Item Detail (Project 1129) | | | | | | |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-200-5700 Interest Earnings | (215) | 9 | 14 | - | 10 | 10 |
| 15-200-5800 Rev . Littleton VALE | 60,193 | 60,001 | 55,701 | 58,400 | 55,700 | 55,700 |
| Total Littleton VALE Revenues | 59,978 | 60,010 | 55,715 | 58,400 | 55,710 | 55,710 |
| 15-200-6010 Salary . Regular | 69,866 | 49,570 | 27,260 | 40,860 | 40,860 | 43,720 |
| 15-200-6020 Salary . Overtime | - | 213 | 1,107 | - | - | - |
| 15-200-6030 Social Security | 4,133 | 3,135 | 2,284 | 2,540 | 2,540 | 2,740 |
| 15-200-6035 Medicare | 967 | 733 | 534 | 590 | 590 | 640 |
| 15-200-6040 Worker's Comp Ins. | 2,011 | 1,351 | 1,867 | 1,550 | 1,550 | 1,340 |
| 15-200-6050 Medical | 7,733 | 5,703 | 3,840 | 4,460 | 4,460 | 4,260 |
| 15-200-6051 Life | 266 | 247 | 77 | 200 | 200 | 100 |
| 15-200-6052 Disability | 388 | 300 | 102 | 240 | 240 | 140 |
| 15-200-6053 Dental | 611 | 447 | 306 | 360 | 360 | 330 |
| 15-200-6054 Vision | - | 88 | 57 | 70 | 70 | 70 |
| 15-200-6055 Short-Term Disability | - | 26 | 13 | 20 | 20 | 20 |
| 15-200-6060 ICMA 401A Gen Gov | 4,158 | 3,356 | 2,252 | 2,860 | 2,860 | 3,030 |
| 15-200-6141 ICMA 457 Match 2% | 1,303 | 1,009 | 632 | 790 | 790 | 870 |
| 15-200-6142 RHS | 75 | 225 | 230 | 200 | 200 | 240 |
| 15-200-6143 Service Awards | - | - | 360 | - | - | - |
| 15-200-6160 Unemployment Ins | 10 | 11 | 16 | 40 | 40 | 20 |
| 15-200-7450 Travel & Training | (2,000) | - | - | - | - | - |
| 15-200-7700 Victim Reimbursement | 3,525 | 2,275 | 2,200 | 3,000 | 3,000 | 3,000 |
| Total Littleton VALE Expenditures | 93,046 | 68,689 | 43,137 | 57,780 | 57,780 | 60,520 |

| Dive Fees Line Item Detail (Project 1058) | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-171-5500 Dive Fees | 20,672 | (1,600) | - | 2,000 | - | - |
| 15-171-5700 Interest Earnings | (1,668) | 113 | 98 | 100 | 150 | - |
| Total Dive Revenues | 19,004 | (1,487) | 98 | 2,100 | 150 | - |
| 15-171-7300 Dive Equipment | 2,453 | 25 | - | 10,000 | 10,240 | - |
| 15-171-7860 Capital - Other Equipment | - | 9,871 | - | - | - | - |
| Total Dive Expenditures | 2,453 | 9,896 | - | 10,000 | 10,240 | - |

Consolidated Special Revenues Fund Budget (continued)

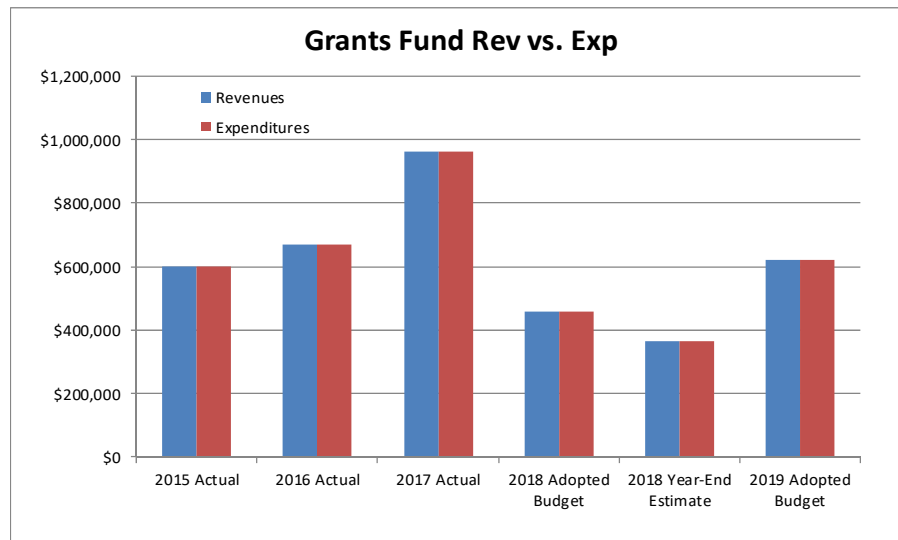
| South Metro Drug Task Force Line Item Detail (Project 1236) | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-200-5700 Interest Earnings | 1,062 | 31 | 31 | 50 | - | - |
| 15-200-5800 SMDTF - Arapahoe County | 12,362 | 46,605 | 12,797 | 3,000 | - | - |
| Total SMDTF Revenues | 13,424 | 46,636 | 12,828 | 3,050 | - | - |
| 15-200-7115 Non-Capital Equipment | 13,639 | 30,007 | - | - | - | - |
| 15-200-7860 Other Equipment | 10,521 | 6,076 | 12,806 | - | - | - |
| Total SMDTF Expenditures | 24,160 | 36,083 | 12,806 | - | - | - |

| Drug Destruction Line Item Detail (Project 1286) | | | | | | |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 15-173-5520 Drug Destruction | 300 | 50 | 200 | 300 | 200 | 200 |
| 15-173-5700 Interest Earnings | (17) | 40 | 55 | 50 | 60 | 70 |
| Total Drug Destruction Revenues | 283 | 90 | 255 | 350 | 260 | 270 |
| 15-173-7704 Drug Destruction | - | 471 | - | 5,000 | 5,000 | 5,800 |
| Total Drug Destruction Expenditures | - | 471 | - | 5,000 | 5,000 | 5,800 |

Grants Fund

Grants Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Intergovernmental | \$ 589,365 | \$ 650,882 | \$ 948,041 | \$ 440,500 | \$ 345,000 | \$ 619,750 |
| Charges for services | 12,370 | 18,493 | 15,585 | 20,000 | 20,000 | - |
| Total revenues | 601,735 | 669,375 | 963,626 | 460,500 | 365,000 | 619,750 |
| Expenditures | | | | | | |
| General government | 5,700 | 93,632 | 2,455 | - | 500 | - |
| Public safety | 23,563 | 42,103 | 54,534 | 105,000 | 63,000 | 90,000 |
| Culture and recreation | 182,654 | 189,345 | 182,332 | 220,000 | 166,000 | 15,000 |
| Capital outlay | 389,818 | 344,295 | 724,305 | 135,500 | 135,500 | 514,750 |
| Total expenditures | 601,735 | 669,375 | 963,626 | 460,500 | 365,000 | 619,750 |
| 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 – \$619,750

Revenues in this fund are for Federal, State and local grants. The City anticipates receiving multiple law enforcement grants, a CDBG Grant and a grant for the Rio Grande Bridge (the city's required match is accounted for in the Capital Projects Fund.)

Expenditures – \$619,750

Expenditures are directly related to the revenues received.

Revenues by Line Item

| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 16-140-5330 Harvard Grant | 97 | - | - | - | - | - |
| 16-172-5310 FTA Buses - Federal Grant | - | 88,000 | - | - | - | - |
| 16-172-5330 DMV Access Grant | - | - | - | 8,000 | 8,000 | - |
| 16-174-5330 Walk & Wheel - Kaiser | 4,552 | 13,630 | - | - | - | - |
| 16-174-5330 UMOVE - Kaiser | 1,052 | - | 345 | - | - | - |
| 16-174-5330 Tri-County Health Dept Grant | - | - | - | - | 500 | - |
| 16-201-5330 Internet Crimes Against Children | - | - | - | 15,000 | 15,000 | 15,000 |
| 16-203-5310 US Dept of Justice . Vests | - | - | - | 12,000 | - | 12,000 |
| 16-203-5310 Click It Or Ticket | 983 | 1,837 | 2,500 | 3,000 | 3,000 | 3,000 |
| 16-203-5310 State DUI | 7,662 | - | - | - | - | - |
| 16-203-5310 LEAF | - | 8,163 | 5,391 | 30,000 | - | 15,000 |
| 16-203-5310 HVE | - | 9,858 | 8,726 | 30,000 | 15,000 | 15,000 |
| 16-203-5310 POST | - | 4,539 | 22,288 | - | 10,000 | 10,000 |
| 16-203-5310 JAG | 4,200 | - | - | - | - | - |
| 16-203-5330 Internet Crimes Against Children | - | 3,031 | - | - | - | - |
| 16-204-5310 Fed Grant - Rocky Mtn Forensic Lab | 10,717 | 14,675 | 15,629 | 15,000 | 20,000 | 20,000 |
| 16-300-5310 CDBG Grant | - | 122,816 | 119,010 | 127,500 | 127,500 | 114,750 |
| 16-302-5330 County Line & Broadway | - | 540 | 605,295 | - | - | - |
| 16-302-5310 DRCOG Traffic | 125,000 | - | - | - | - | - |
| 16-302-5310 Rio Grande Bridge | - | - | - | - | - | 400,000 |
| 16-303-5330 Xcel Options Grant | - | - | - | - | 6,000 | - |
| 16-303-5330 Riverside Downs | 23,693 | - | - | - | - | - |
| 16-303-5330 Lee Gulch Overlook | 4,707 | 113,097 | - | - | - | - |
| 16-303-5330 Murray Nature Discovery Area | 230,158 | 19,842 | - | - | - | - |
| 16-305-5310 Regional Air Quality Control | 6,260 | - | - | - | - | - |
| 16-320-5330 DRCOG Light Rail Station Study | - | 68,002 | 2,110 | - | - | - |
| 16-322-5310 Louthan Historic | - | 12,000 | - | - | - | - |
| 16-520-5320 Early Childhood Literacy | 9,929 | 12,785 | 12,449 | - | - | - |
| 16-520-5330 New Teen Center | 59 | - | - | - | - | - |
| 16-520-5330 Career Online High School | - | - | 27,375 | - | - | - |
| 16-522-5310 Colorado Immigrant Rights Coalition | - | - | 10,000 | - | - | - |
| 16-522-5310 Littleton Immigrant Integration | - | - | 4,942 | - | 15,000 | 15,000 |
| 16-522-5310 American Dream | - | - | 5,000 | - | - | - |
| 16-522-5310 USCIS | 125,120 | 123,563 | 106,981 | 200,000 | 125,000 | - |
| 16-522-5510 Fees | 12,370 | 18,493 | 15,585 | 20,000 | 20,000 | - |
| 16-522-5310 FINRA | 35,176 | 34,504 | - | - | - | - |
| Total Revenues | 601,735 | 669,375 | 963,626 | 460,500 | 365,000 | 619,750 |

Grants Fund

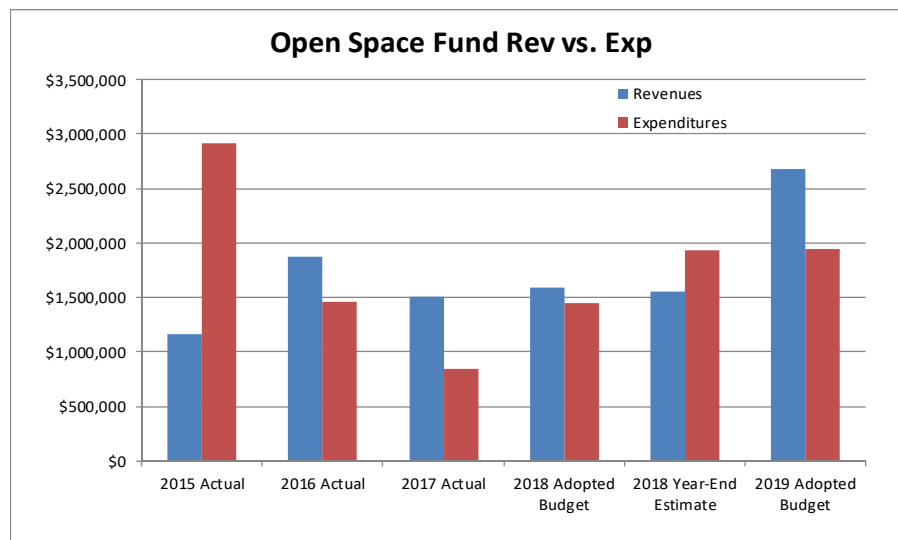
Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 16-140-7360 | Harvard - Software Maint | 97 | - | - | - | - | - |
| 16-172-7840 | DMV Access Grant | - | - | - | 8,000 | 8,000 | - |
| 16-172-7850 | FTA Buses - Vehicles | - | 88,000 | - | - | - | - |
| 16-174-7115 | Walk & Wheel - Kaiser | 4,552 | 13,630 | - | - | - | - |
| 16-174-7115 | UMOVE - Kaiser | 1,052 | - | 345 | - | - | - |
| 16-174-7115 | Tri-County Health Dept Grant | - | - | - | - | 500 | - |
| 16-201-6020 | Salary - ICAC | - | 3,031 | - | 15,000 | 15,000 | 15,000 |
| 16-201-7700 | POST Grant Pass Thru | - | 175 | - | - | 10,000 | - |
| 16-203-6020 | Overtime - Click it or Ticket | - | 1,837 | 2,500 | 3,000 | 3,000 | 3,000 |
| 16-203-6020 | Overtime - LEAF | 8,646 | 8,163 | 5,391 | 30,000 | - | 15,000 |
| 16-203-6020 | Overtime - HVE | - | 9,858 | 8,726 | 30,000 | 15,000 | 15,000 |
| 16-203-7300 | Vest Grant - Supplies | - | 1,341 | - | 12,000 | - | 12,000 |
| 16-203-7360 | Software Maintenance (POST) | 4,200 | 3,023 | 22,288 | - | - | 10,000 |
| 16-204-6020 | Overtime - Rocky Mtn Forensic Lab | 10,717 | 14,675 | 15,629 | 15,000 | 20,000 | 20,000 |
| 16-300-7890 | CDBG Grant | - | 122,816 | 119,010 | 127,500 | 127,500 | 114,750 |
| 16-302-7890 | County Line & Broadway | - | 540 | 605,295 | - | - | - |
| 16-302-7890 | DRCOG Traffic | 125,000 | - | - | - | - | - |
| 16-302-7895 | Rio Grande Bridge | - | - | - | - | - | 400,000 |
| 16-303-7300 | Xcel Options Grant | - | - | - | - | 6,000 | - |
| 16-303-7890 | Riverside Downs | 23,693 | - | - | - | - | - |
| 16-303-7890 | Lee Gulch Overlook | 4,707 | 113,097 | - | - | - | - |
| 16-303-7890 | Murray Nature Discovery Area | 230,158 | 19,842 | - | - | - | - |
| 16-305-7820 | Capital Improvements | 6,260 | - | - | - | - | - |
| 16-320-7430 | DRCOG Light Rail Station Study | - | 68,002 | 2,110 | - | - | - |
| 16-322-7430 | Louthan Historic | - | 12,000 | - | - | - | - |
| 16-520-7281 | State Library - Collection Materials | 9,929 | 12,785 | 12,449 | - | - | - |
| 16-520-7350 | Hardware Maintenance | 59 | - | - | - | - | - |
| 16-520-7430 | Career Online High School Services | - | - | 27,375 | - | - | - |
| 16-522-6010 | Salary - Colorado Immigrant Rights Coalition | - | - | 10,000 | - | - | - |
| 16-522-6010 | Salary - Littleton Immigrant Integration | - | - | 4,942 | - | 15,000 | 13,900 |
| 16-522-6010 | Salary - American Dream | - | - | 5,000 | - | - | - |
| 16-522-6010 | Salary - USCIS | 80,340 | 67,861 | 76,558 | 127,950 | 78,140 | - |
| 16-522-6020 | Salary - Overtime | 99 | - | - | - | - | - |
| 16-522-6030 | Social Security | 6,545 | 6,399 | 4,622 | 7,920 | 5,000 | 860 |
| 16-522-6035 | Medicare | 1,531 | 1,497 | 1,081 | 1,850 | 1,200 | 200 |
| 16-522-6040 | Workers Comp | 176 | 155 | 115 | 210 | 200 | 20 |
| 16-522-6050 | Medical | 26,210 | 27,267 | 12,299 | 34,500 | 16,500 | - |
| 16-522-6051 | Life | 311 | 439 | 170 | 280 | 200 | - |
| 16-522-6052 | Disability | 462 | 473 | 226 | 370 | 300 | - |
| 16-522-6053 | Dental | 1,200 | 1,223 | 753 | 1,820 | 950 | - |
| 16-522-6054 | Vision | - | 188 | 140 | 340 | 250 | - |
| 16-522-6055 | Short-Term Disability | - | 83 | 47 | 80 | 60 | - |
| 16-522-6060 | ICMA 401A General Govt | 5,484 | 5,571 | 5,193 | 8,420 | 6,000 | - |
| 16-522-6141 | ICMA 457 Match 2% | 492 | 329 | 722 | 1,150 | 1,500 | - |
| 16-522-6142 | RHS | 75 | 600 | 650 | 1,020 | 900 | - |
| 16-522-6160 | Unemployment Insurance | 43 | 35 | 68 | 190 | 200 | 20 |
| 16-522-7110 | Office Supplies | 1,573 | 805 | - | 1,000 | 500 | - |
| 16-522-7281 | Collection Materials | 603 | 429 | - | 600 | 600 | - |
| 16-522-7300 | Supplies Other Special | 1,435 | 165 | 4,559 | 1,000 | 9,000 | - |
| 16-522-7360 | Software Maintenance | 1,706 | 1,628 | 276 | 1,500 | 1,500 | - |
| 16-522-7420 | Business Meetings | 92 | - | 5,527 | 1,000 | 1,000 | - |
| 16-522-7430 | Professional / Consulting Svcs | 14,481 | 20,527 | 6,090 | 25,000 | 13,000 | - |
| 16-522-7450 | Learning & Education | 866 | 3,027 | 700 | 300 | 5,000 | - |
| 16-522-7480 | Postage | 2,398 | 3,355 | 2,770 | 3,500 | 3,000 | - |
| 16-522-6010 | FINRA - Salary - Regular | 26,543 | 34,504 | - | - | - | - |
| Total Expenditures | | 601,735 | 669,375 | 963,626 | 460,500 | 365,000 | 619,750 |

Open Space Fund

Open Space Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|---------------------|---------------------|---------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Intergovernmental | \$ 1,158,020 | \$ 1,841,624 | \$ 1,476,354 | \$ 1,550,000 | \$ 1,512,220 | \$ 2,637,000 |
| Investment earnings | 9,713 | 13,187 | 21,674 | 27,000 | 38,800 | 30,000 |
| Miscellaneous | - | 13,641 | 7,129 | 7,200 | 7,340 | 7,500 |
| Total revenues | 1,167,733 | 1,868,452 | 1,505,157 | 1,584,200 | 1,558,360 | 2,674,500 |
| Expenditures | | | | | | |
| Culture and recreation | 799,913 | 329,791 | 489,983 | 394,360 | 727,310 | 703,000 |
| Capital outlay | 2,120,863 | 1,133,792 | 358,814 | 1,049,580 | 1,205,351 | 1,243,940 |
| Total expenditures | 2,920,776 | 1,463,583 | 848,797 | 1,443,940 | 1,932,661 | 1,946,940 |
| Excess (deficiency) of financial sources over financial uses | (1,753,043) | 404,869 | 656,360 | 140,260 | (374,301) | 727,560 |
| Fund Balance, Beginning of Year | \$ 3,034,995 | \$ 1,281,952 | \$ 1,686,821 | \$ 1,999,540 | \$ 2,343,181 | \$ 1,968,880 |
| Fund Balance, End of Year | \$ 1,281,952 | \$ 1,686,821 | \$ 2,343,181 | \$ 2,139,800 | \$ 1,968,880 | \$ 2,696,440 |



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 – \$2,674,500

Revenues for this fund are from Arapahoe and Jefferson County Open Space taxes.

Expenditures – \$1,946,940

The city will be participating in several projects in 2019. Additional projects may arise during the year that may be considered by the city council.

Revenues by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 19-411-5330 | Local Contribution | 60,000 | 40,711 | - | - | 4,290 | - |
| 19-411-5331 | Arapahoe County Open Space (ACOS) | 936,720 | 995,256 | 1,030,414 | 1,060,000 | 1,128,980 | 1,200,000 |
| 19-411-5332 | ACOS Grants | 79,109 | 715,244 | 357,000 | 400,000 | - | - |
| 19-411-5332 | ACOS Grant - Field Elem | - | - | - | - | 287,950 | - |
| 19-411-5332 | ACOS Grant - Reynolds Landing Phase II | - | - | - | - | - | 90,000 |
| 19-411-5332 | ACOS Grant - Jackass Gulch Phase II | - | - | - | - | - | 54,000 |
| 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 |
| 19-411-5700 | Interest Earnings - Arap | 9,042 | 12,235 | 21,456 | 26,000 | 38,000 | 29,000 |
| 19-411-5714 | Rental Income | - | 13,641 | 7,129 | 7,200 | 7,340 | 7,500 |
| 19-412-5331 | Jefferson County Open Space | 82,192 | 90,413 | 88,940 | 90,000 | 91,000 | 93,000 |
| 19-412-5700 | Interest Earnings - Jeff | 670 | 952 | 218 | 1,000 | 800 | 1,000 |
| Total Revenues | | 1,167,733 | 1,868,452 | 1,505,157 | 1,584,200 | 1,558,360 | 2,674,500 |

Open Space Fund Budget Summary

Expenditures by Line Item

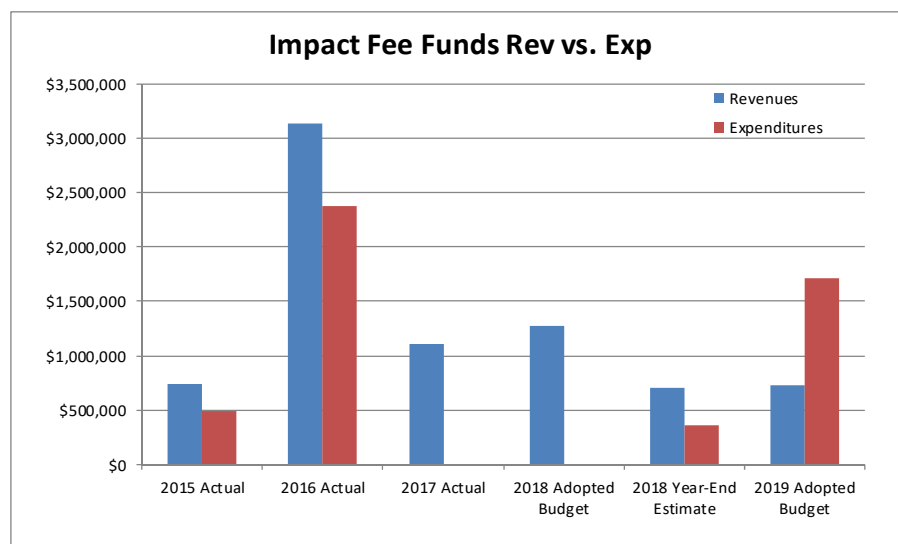
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|--|------------------|------------------|----------------|---------------------------|------------------------------|---------------------------|
| 19-411-7115 | Hudson Gardens | 400,000 | - | - | - | - | 400,000 |
| 19-411-7430 | Professional/Consulting | - | - | 550 | - | - | - |
| 19-411-7430 | Happy Trails Project | - | - | - | 5,000 | - | - |
| 19-411-7430 | Centennial Academy Playground | - | 148,587 | - | - | - | - |
| 19-411-7430 | Runyon Elementary Playground | - | - | 332,000 | - | - | - |
| 19-411-7430 | Field Elementary Playground | - | - | - | - | 337,950 | - |
| 19-411-7430 | Progress Park | 3,000 | - | - | - | - | - |
| 19-411-7430 | Parks & Rec Master Plan | 54,962 | 35,037 | - | - | - | - |
| 19-411-7430 | Highline Canal Conservancy | 10,000 | 15,000 | - | - | - | - |
| 19-411-7430 | Stream Gauge Maintenance | - | 27 | 329 | - | - | - |
| 19-411-7430 | Littleton Boat Chute | - | 16,638 | 9,991 | - | - | - |
| 19-411-7430 | Chatfield Water Rights | - | - | - | 75,000 | 75,000 | - |
| 19-411-7461 | South Platte Park Operations | 149,553 | 9,032 | 23,547 | 185,230 | 185,230 | 165,290 |
| 19-411-7510 | Rent | 43,750 | 18,025 | 18,566 | 19,130 | 19,130 | 19,710 |
| 19-411-7810 | Open Space - Acquisitions | 85 | - | - | - | - | - |
| 19-411-7835 | Lee Gulch Trail Overlook | 42,979 | 10,091 | - | - | - | - |
| 19-411-7835 | Murray Property (Creekside Experience) | 166,254 | 13,507 | - | - | - | - |
| 19-411-7835 | River Enhancement | 150,000 | 500,000 | - | - | - | - |
| 19-411-7835 | Ketring Lake Well | 12,059 | 421,507 | 4,387 | - | - | - |
| 19-411-7835 | Riverside Downs | 602,869 | 5,378 | - | - | - | - |
| 19-411-7835 | Reynolds Landing | 1,140,711 | 122,614 | - | - | - | 100,000 |
| 19-411-7835 | Little's Creek Playground and Trail | - | 2,725 | 172,275 | - | - | - |
| 19-411-7835 | Charley Emley Park Renovations | - | 2,750 | 53,843 | - | 150,000 | - |
| 19-411-7835 | Mary Carter Greenway Sign Update | - | - | 31,673 | - | - | - |
| 19-411-7835 | Sterne Park | - | 2,900 | 10,820 | 93,750 | 93,750 | - |
| 19-411-7835 | Highline Canal - Bannock St Bridge | - | 48,250 | 37,500 | - | - | - |
| 19-411-7835 | Capital Projects - SSPR | 5,906 | 7,515 | 39,659 | 80,830 | 96,251 | 33,940 |
| 19-411-7835 | Progress Park | - | - | - | 450,000 | 406,350 | - |
| 19-411-7835 | Promise Park Playground | - | - | 1,868 | 100,000 | 121,000 | - |
| 19-411-7835 | Elati Park Playground | - | - | 1,970 | 100,000 | 113,000 | - |
| 19-411-7835 | Bowles Grove Ball Field Renovation | - | - | 4,819 | 125,000 | 125,000 | 300,000 |
| 19-411-7835 | Planning and Design for 2019 Projects | - | - | - | 100,000 | 100,000 | - |
| 19-411-7835 | Jackass Gulch Phase II | - | - | - | - | - | 60,000 |
| 19-411-7835 | Harlow Park Tennis | - | - | - | - | - | 750,000 |
| 19-412-7461 | South Platte Park Operations | 138,648 | 84,000 | 85,000 | 90,000 | 90,000 | 93,000 |
| 19-412-7461 | Highline Canal Conservancy | - | - | 20,000 | 20,000 | 20,000 | 25,000 |
| Total Expenditures | | 2,920,776 | 1,463,583 | 848,797 | 1,443,940 | 1,932,661 | 1,946,940 |

Impact Fee Funds

Impact Fee Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|---------------------|---------------------|---------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Charges for services | \$ 729,549 | \$ 3,119,159 | \$ 1,085,251 | \$ 1,245,690 | \$ 667,256 | \$ 696,500 |
| Investment earnings | 10,796 | 17,019 | 24,694 | 28,700 | 34,900 | 35,200 |
| Total Revenues | 740,345 | 3,136,178 | 1,109,945 | 1,274,390 | 702,156 | 731,700 |
| Expenditures | | | | | | |
| General government | - | - | - | - | 37,000 | - |
| Public safety | - | 420 | 2,475 | 1,680 | 800 | - |
| Highways and streets | - | 6,970 | - | - | 150,000 | - |
| Capital outlay | 486,332 | 2,373,162 | - | - | 170,000 | 1,710,000 |
| Total expenditures | 486,332 | 2,380,552 | 2,475 | 1,680 | 357,800 | 1,710,000 |
| Other Financing Sources | | | | | | |
| Transfers in | 117,520 | - | - | - | - | - |
| Excess (deficiency) of financial sources over financial uses | 371,533 | 755,626 | 1,107,470 | 1,272,710 | 344,356 | (978,300) |
| Fund Balance, Beginning of Year | \$ 785,573 | \$ 1,157,106 | \$ 1,912,732 | \$ 2,905,492 | \$ 3,020,202 | \$ 3,364,558 |
| Fund Balance, End of Year | \$ 1,157,106 | \$ 1,912,732 | \$ 3,020,202 | \$ 4,178,202 | \$ 3,364,558 | \$ 2,386,258 |

* Interfund Loan Payable balances were \$72,000 on 12/31/17 and are estimated at \$0 on 12/31/2018.



Impact Fee Funds Budget Summary

Description of Fund

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

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

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

Revenues – \$731,700

Revenues for this fund are projected based on development projects currently in progress or which are anticipated to be proposed in 2019. Due to the transition of fire services to South Metro Fire Rescue, fire impact fees will no longer be assessed in 2019.

Expenditures – \$1,710,000

Anticipated 2019 projects include \$1.6 million for improvements to the Littleton Center (increase staffing capacity) and \$110,000 for a new library consortium (Marmot).

Revenue Summary

| | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|---------------------------------------|----------------|------------------|------------------|-----------------------|--------------------------|-----------------------|
| Impact Fee Funds | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| Police Impact Fees | 62,305 | 268,080 | 92,605 | 112,790 | 59,200 | 68,370 |
| Museum Impact Fees | 40,429 | 366,608 | 79,304 | 125,000 | 58,530 | 68,290 |
| Fire Impact Fees | 87,905 | 380,342 | 130,040 | 158,200 | 71,666 | - |
| Library Impact Fees | 42,281 | 385,046 | 82,464 | 131,290 | 62,280 | 69,500 |
| Facilities Impact Fees | 354,956 | 1,302,876 | 455,372 | 490,110 | 295,580 | 344,470 |
| Transportation Impact Fees | 269,989 | 433,226 | 270,160 | 257,000 | 154,900 | 181,070 |
| Total Impact Fee Fund Revenues | 857,865 | 3,136,178 | 1,109,945 | 1,274,390 | 702,156 | 731,700 |

Expenditure Summary

| | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|---|----------------|------------------|---------------|-----------------------|--------------------------|-----------------------|
| Impact Fee Funds | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| Police Impact Fees | 18,903 | 290,000 | - | - | 170,000 | - |
| Museum Impact Fees | - | - | - | - | - | - |
| Fire Impact Fees | 93,229 | 666,420 | 1,890 | 1,680 | 800 | - |
| Library Impact Fees | - | - | - | - | - | 110,000 |
| Facilities Impact Fees | 54,226 | 832,000 | - | - | 37,000 | 1,600,000 |
| Transportation Impact Fees | 319,974 | 592,132 | 585 | - | 150,000 | - |
| Total Impact Fee Fund Expenditures | 486,332 | 2,380,552 | 2,475 | 1,680 | 357,800 | 1,710,000 |

Impact Fee Funds Budget Summary

| Police Impact Fees | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 20-171-5340 Impact Fees | 61,068 | 267,185 | 91,390 | 111,290 | 57,200 | 66,870 |
| 20-171-5700 Interest Earnings | 1,237 | 895 | 1,215 | 1,500 | 2,000 | 1,500 |
| Total Police Impact Fee Revenues | 62,305 | 268,080 | 92,605 | 112,790 | 59,200 | 68,370 |
| 20-171-7820 Fire Station | 18,903 | 290,000 | - | - | - | - |
| 20-171-7850 Police Vehicles | - | - | - | - | 170,000 | - |
| Total Police Impact Fee Expenditures | 18,903 | 290,000 | - | - | 170,000 | - |

| Museum Impact Fees | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 21-171-5340 Impact Fees | 39,474 | 364,620 | 73,645 | 120,000 | 52,530 | 61,290 |
| 21-171-5700 Interest Earnings | 955 | 1,988 | 5,659 | 5,000 | 6,000 | 7,000 |
| Total Museum Impact Fee Revenues | 40,429 | 366,608 | 79,304 | 125,000 | 58,530 | 68,290 |
| 21-171-7430 Professional & Consulting | - | - | - | - | - | - |
| Total Museum Impact Fee Expenditures | - | - | - | - | - | - |

| Fire Impact Fees | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 22-171-5340 Impact Fees | 86,618 | 379,365 | 129,721 | 158,000 | 71,466 | - |
| 22-171-5700 Interest Earnings | 1,287 | 977 | 319 | 200 | 200 | - |
| Total Fire Impact Fee Revenues | 87,905 | 380,342 | 130,040 | 158,200 | 71,666 | - |
| 22-171-7820 Fire Station | 43,412 | 666,000 | - | - | - | - |
| 22-171-7850 Quick Car Program | 49,817 | - | - | - | - | - |
| 22-171-7926 Interfund Loan Interest | - | 420 | 1,890 | 1,680 | 800 | - |
| Total Fire Impact Fee Expenditures | 93,229 | 666,420 | 1,890 | 1,680 | 800 | - |

Impact Fee Funds Budget Summary

| Library Impact Fees | | | | | | |
|--|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 23-171-5340 Impact Fees | 41,161 | 383,736 | 77,506 | 126,290 | 55,280 | 64,500 |
| 23-171-5700 Interest Earnings | 1,120 | 1,310 | 4,958 | 5,000 | 7,000 | 5,000 |
| Total Library Impact Fee Revenues | 42,281 | 385,046 | 82,464 | 131,290 | 62,280 | 69,500 |
| 23-171-7840 Library Consortium | - | - | - | - | - | 110,000 |
| Total Library Impact Fee Expenditures | - | - | - | - | - | 110,000 |

| Facilities Impact Fees | | | | | | |
|---|----------------|------------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 24-171-5340 Impact Fees | 295,992 | 1,297,605 | 443,367 | 475,110 | 277,580 | 324,470 |
| 24-171-5700 Interest Earnings | 4,164 | 5,271 | 12,005 | 15,000 | 18,000 | 20,000 |
| 24-171-5912 Txfr In - Public Facilities | 54,800 | - | - | - | - | - |
| Total Facilities Impact Fee Revenues | 354,956 | 1,302,876 | 455,372 | 490,110 | 295,580 | 344,470 |
| 24-171-7430 Professional & Consulting | - | - | - | - | 37,000 | - |
| 24-171-7820 Building Improvement | - | - | - | - | - | 1,600,000 |
| 24-171-7821 Fire Station | 54,226 | 832,000 | - | - | - | - |
| Total Facilities Impact Fee Expenditures | 54,226 | 832,000 | - | - | 37,000 | 1,600,000 |

| Transportation Impact Fees | | | | | | |
|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 25-171-5340 Impact Fees | 205,236 | 426,649 | 269,622 | 255,000 | 153,200 | 179,370 |
| 25-171-5700 Interest Earnings | 2,033 | 6,577 | 538 | 2,000 | 1,700 | 1,700 |
| 25-171-5912 Txfr In - Public Facilities | 62,720 | - | - | - | - | - |
| Total Transportation Impact Fee Revenues | 269,989 | 433,226 | 270,160 | 257,000 | 154,900 | 181,070 |
| 25-171-7430 Professional & Consulting | - | - | - | - | 150,000 | - |
| 25-171-7890 County Line/Broadway Turn Lane | 319,974 | 585,162 | - | - | - | - |
| 25-171-7926 Interfund Loan Interest | - | 6,970 | 585 | - | - | - |
| Total Transportation Impact Fee Expenditures | 319,974 | 592,132 | 585 | - | 150,000 | - |



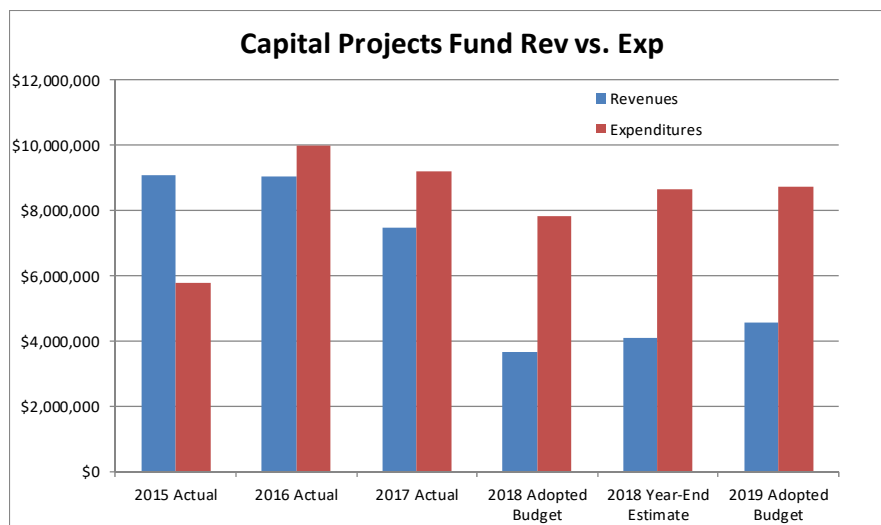
Photo by Terry Wise

Capital Projects Fund

Capital Projects Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------|----------------------|----------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Building use tax | \$ 1,890,353 | \$ 2,988,467 | \$ 1,616,507 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 |
| Highway users tax | 1,375,952 | 1,366,652 | 1,380,276 | 1,368,000 | 1,730,000 | 1,496,500 |
| Intergovernmental | 1,327,406 | 724,916 | 819,175 | 465,020 | 455,440 | 1,281,490 |
| Charges for services | - | 340,034 | 77,634 | - | 70,790 | - |
| Investment earnings | 129,741 | 124,357 | 152,293 | 201,680 | 200,800 | 200,000 |
| Miscellaneous | 7,791 | - | 2,475 | - | - | - |
| Total revenues | 4,731,243 | 5,544,426 | 4,048,360 | 3,534,700 | 3,957,030 | 4,477,990 |
| Expenditures | | | | | | |
| General government | 542,071 | 623,455 | 494,744 | 180,000 | 199,100 | 330,000 |
| Public safety | 1,090,017 | 1,344,106 | 1,306,091 | - | - | - |
| Highways and streets | 56,031 | 630,842 | 1,123,249 | - | 400,000 | - |
| Culture and recreation | - | - | 49,456 | - | - | - |
| Capital outlay | 2,840,536 | 6,276,711 | 4,721,876 | 5,881,624 | 6,318,527 | 5,236,154 |
| Debt service: | | | | | | |
| Capital leases | 1,231,865 | 1,135,358 | 1,499,329 | 1,752,860 | 1,752,860 | 3,150,829 |
| Total expenditures | 5,760,520 | 10,010,472 | 9,194,745 | 7,814,484 | 8,670,487 | 8,716,983 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers in | 4,229,000 | 1,400,000 | 1,937,904 | - | - | - |
| Transfers out | (12,286) | - | - | - | - | - |
| Proceeds from capital leases | - | 1,894,887 | 1,400,000 | - | - | - |
| Proceeds from sale of capital assets | 122,558 | 194,600 | 103,410 | 150,000 | 135,000 | 100,000 |
| Total other financing sources | 4,339,272 | 3,489,487 | 3,441,314 | 150,000 | 135,000 | 100,000 |
| Excess (deficiency) of financial sources over financial uses | 3,309,995 | (976,559) | (1,705,071) | (4,129,784) | (4,578,457) | (4,138,993) |
| Fund Balance, Beginning of Year | \$ 13,470,417 | \$ 16,780,412 | \$ 15,803,853 | \$ 13,048,593 | \$ 14,098,782 | \$ 9,520,325 |
| Fund Balance, End of Year | \$ 16,780,412 | \$ 15,803,853 | \$ 14,098,782 | \$ 8,918,809 | \$ 9,520,325 | \$ 5,381,332 |

* Interfund Loan Receivable balances were \$72,000 on 12/31/17 and are estimated at \$0 on 12/31/2018.



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 – \$4,577,990

Revenues for this fund are comprised of city building use tax, state highway users tax, the Littleton Fire Protection District's and Highlands Ranch Metro District's share of final lease payments for fire assets, proceeds from the sale of assets and investment interest earnings.

Expenditures – \$8,716,983

The 2019 expenditures in this fund include lease payments, information technology, court software replacement, police communications center equipment replacements, replacement of the police records management system (RMS), replacement of fleet vehicles and equipment, facilities maintenance, pavement management projects, the city's share of the Santa Fe planning and environmental linkages (PEL) study and bridge improvements.

Revenues by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 34-171-5301 | Littleton F P D | 399,641 | 602,216 | 562,663 | 173,260 | 177,830 | 605,680 |
| 34-171-5302 | Highlands Ranch F P D | 179,141 | 80,581 | 162,250 | 145,570 | 145,420 | 543,620 |
| 34-171-5308 | Lockheed Martin | - | 340,034 | - | - | - | - |
| 34-171-5321 | Highway Users Tax | 1,375,952 | 1,366,652 | 1,380,276 | 1,368,000 | 1,730,000 | 1,496,500 |
| 34-171-5323 | Oil & Gas Severance | 50,227 | 28,560 | 14,760 | 29,000 | 15,000 | 15,000 |
| 34-171-5700 | Interest Earnings | 117,455 | 116,967 | 152,293 | 200,000 | 200,000 | 200,000 |
| 34-171-5702 | Interest Earnings | 12,286 | - | - | - | - | - |
| 34-171-5706 | Interest Earnings - Interfund Loans | - | 7,390 | 2,475 | 1,680 | 800 | - |
| 34-171-5930 | Sale of Capital Assets | 122,558 | 194,600 | 85,521 | 150,000 | 100,000 | 100,000 |
| 34-171-5953 | Proceeds - City-wide Radios | - | 1,894,887 | - | - | - | - |
| 34-171-5953 | Lease Proceeds - Platform Replacement | - | - | 1,400,000 | - | - | - |
| 34-201-5330 | AOF Revenue for Radios | 391,860 | 13,559 | 79,502 | 117,190 | 117,190 | 117,190 |
| 34-220-5330 | AOF Revenue for Radios | 306,537 | - | - | - | - | - |
| 34-220-5930 | Sale of Capital Assets | - | - | 17,889 | - | 35,000 | - |
| 34-302-5721 | Capital Contributions | 7,791 | - | - | - | - | - |
| 34-302-5811 | Other Misc. Revenues | - | - | 77,634 | - | 70,790 | - |
| 34-321-5013 | Building Use Tax | 1,890,353 | 2,988,467 | 1,616,507 | 1,500,000 | 1,500,000 | 1,500,000 |
| 34-600-5901 | Tr In . General Fund | 4,229,000 | 1,400,000 | 1,937,904 | - | - | - |
| 34-600-5901 | Tr In . Capital Projects Reserve Account | - | - | - | - | - | - |
| Total Revenues | | 9,082,801 | 9,033,913 | 7,489,674 | 3,684,700 | 4,092,030 | 4,577,990 |

Capital Projects Fund

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|---|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 34-150-7115 | Non-Capital Equipment | 900 | 607 | 187 | - | - | - |
| 34-150-7842 | Time and Attendance | 17,423 | - | - | - | - | - |
| 34-160-7350 | IT (non-capital) - PC Replacements | 222,686 | 248,025 | 232,303 | 120,000 | 120,000 | 120,000 |
| 34-160-7350 | IT (non-capital) - Mobile Replacements | - | 60,000 | - | 60,000 | 79,100 | 60,000 |
| 34-160-7840 | 1103 Information Technology | 107,384 | 6,109 | - | - | - | - |
| 34-160-7840 | IT - Server/Storage Replacements | 84,160 | 53,979 | 72,732 | 80,000 | 110,346 | 80,000 |
| 34-160-7840 | IT - SAN Upgrade | - | 54,335 | - | 50,000 | 50,000 | 50,000 |
| 34-160-7840 | IT - Network Infrastructure Upgrades | - | - | 21,450 | 60,000 | 60,000 | 60,000 |
| 34-160-7840 | IT - Replacement Firewall | - | - | 5,722 | - | - | - |
| 34-160-7840 | IT - Laser Fiche Upgrade | - | - | 66,010 | - | - | - |
| 34-160-7840 | IT - MS Office Upgrade | - | - | - | - | - | 150,000 |
| 34-171-7115 | Non-Capital Equipment | 35,732 | 5,895 | - | - | - | - |
| 34-171-7430 | ADA Improvements | - | - | - | - | - | 150,000 |
| 34-171-7580 | Building & Property M & R | - | 8,642 | - | - | - | - |
| 34-171-7820 | Building Improvements | - | 2,568 | - | - | - | - |
| 34-171-7820 | L.C. Smoke Detector System | 16,900 | 88,700 | - | - | - | - |
| 34-171-7820 | Safety Updates | 58,820 | 88,467 | 90,135 | - | - | - |
| 34-171-7890 | Wayfinding - Downtown | 12,294 | 376,299 | 52,567 | - | - | - |
| 34-171-7910 | Various Projects Lease | 1,213,695 | 1,245,364 | 1,427,746 | 1,461,960 | 1,461,960 | 1,457,910 |
| 34-173-7820 | Courthouse Security | 8,000 | 29,924 | 10,608 | 13,500 | 13,500 | - |
| 34-173-7840 | Courthouse Software | - | - | - | - | - | 150,000 |
| 34-174-7430 | Professional/Consulting Svcs | - | 6,100 | - | - | - | - |
| 34-174-7842 | HR Software Upgrade | 9,921 | 13,232 | - | - | - | - |
| 34-177-7115 | Non-Capital Equipment | - | 4,285 | 390 | - | - | - |
| 34-177-7430 | Professional/Consulting | 14,062 | 23,735 | - | - | - | - |
| 34-177-7430 | Littleton Center Air Duct Cleaning | - | - | 31,270 | - | - | - |
| 34-177-7580 | Building Maintenance | 12,746 | 1,425 | - | - | - | 70,000 |
| 34-177-7820 | BSC Building #1 Remodel | 35,860 | - | - | - | - | - |
| 34-177-7820 | L.C. Pump Replacement Project | - | 18,267 | - | - | - | - |
| 34-177-7820 | PW,CD, ED Reception Area | - | 95,656 | - | - | - | - |
| 34-177-7820 | Service Center - Replace Gates | - | - | 45,711 | - | - | - |
| 34-177-7820 | Littleton Center Elevator Modernization | - | - | - | 135,000 | 135,000 | - |
| 34-177-7820 | Bellevue Gate System Replacement | - | - | - | 49,000 | 49,000 | - |
| 34-177-7820 | L.C. Courtyard Window Replace/Reseal | - | - | - | 60,000 | 60,000 | 40,000 |
| 34-177-7820 | Service Center Security Cameras | - | - | - | 40,000 | 40,000 | - |
| 34-177-7820 | Courthouse Lights | - | - | - | - | - | 65,000 |
| 34-177-7820 | Bellevue Campus Plan | - | - | - | - | - | 55,000 |
| 34-177-7820 | LPD Lighting | - | - | - | - | - | 28,500 |
| 34-177-7820 | Community Room Drywall | - | - | - | - | - | 25,500 |
| 34-177-7820 | LPD/LC Parking Lot Lighting | - | - | - | - | - | 16,000 |
| 34-177-7890 | One-Stop Shop | 49,629 | - | - | - | - | - |
| 34-177-7890 | LPD Rooftop Unit | - | - | 17,825 | - | - | - |
| 34-201-7115 | Police Equipment Replacement | - | 75,591 | 37,322 | - | - | 139,530 |
| 34-201-7840 | Police Radio Replacement | 400,562 | 863,144 | - | - | - | - |
| 34-201-7840 | Police Equipment Replacement | - | - | - | 115,530 | 115,530 | - |
| 34-201-7840 | AOE E-911 Replacement | - | - | - | 117,190 | 117,190 | 117,190 |
| 34-201-7842 | Police RMS Replacement | - | - | - | - | - | 500,000 |
| 34-201-7842 | E-Ticketing | 4,794 | - | - | - | - | - |
| 34-201-7850 | Armored Police Vehicle | - | - | - | - | 305,000 | - |
| 34-201-7910 | Lease 700 Radios | 123,407 | - | - | - | - | - |
| 34-220-7115 | Non-Capital Expenditures | 21,024 | - | - | - | - | - |
| 34-220-7115 | SCBA Replacements | 97,457 | - | - | - | - | - |
| 34-220-7115 | RMS Laptop Replacements | 39,915 | 67,391 | 67,783 | - | - | - |
| 34-220-7570 | Other Equipment Maint | - | 2,780 | - | - | - | - |
| 34-220-7820 | Burn Building | - | 119,287 | - | - | - | - |
| 34-220-7820 | Fire Training Center Improvements | 49,846 | - | - | - | - | - |
| 34-220-7820 | Fire Station #12 Concrete Repair | - | - | - | 175,000 | - | - |
| 34-220-7820 | Station 11 Kitchen Remodel | - | 32,420 | 35,353 | - | - | - |
| 34-220-7840 | Portable and Mobile Radio Replace | - | 777,671 | - | - | - | - |
| 34-220-7841 | MDT Front Line Vehicles | - | - | - | 33,500 | 33,500 | - |
| 34-220-7841 | MDT's for Chief Officer Vehicles | - | 34,513 | - | - | - | - |
| 34-220-7841 | RMS Laptop Replacements | - | - | - | 20,500 | 20,500 | - |
| 34-220-7850 | Replace Medic 15 | 260,676 | - | - | - | - | - |
| 34-220-7850 | Medic Replacement | - | 310,328 | - | - | - | - |
| 34-220-7850 | Engine Replacement | - | 652,585 | 732,130 | - | 9,531 | - |
| 34-220-7850 | Fire Staff Vehicle | 164,575 | 43,165 | 86,325 | - | - | - |
| 34-220-7850 | Aerial Replacement | 31,767 | - | 1,320,594 | - | - | - |

Capital Projects Fund

Expenditures by Line Item (Continued)

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|---|------------------|-------------------|------------------|---------------------------|------------------------------|---------------------------|
| 34-220-7860 | Quick Car Program (2 Vehicles) | 116,878 | - | - | - | - | - |
| 34-220-7860 | Thermal Imaging Cameras | - | 16,385 | - | 7,000 | 7,000 | - |
| 34-220-7860 | Lifepak Defibrillators | - | 79,927 | - | - | - | - |
| 34-220-7860 | Extractors | - | - | 52,823 | - | - | - |
| 34-220-7860 | Extrication Equipment | - | - | 29,056 | 50,000 | 50,000 | - |
| 34-220-7890 | Opticom Upgrade/Install | - | - | - | 10,500 | 10,500 | - |
| 34-220-7890 | SCBA Replacements | - | - | 33,908 | - | - | - |
| 34-220-7890 | SCBA Compressors | 27,781 | - | - | - | - | - |
| 34-220-7890 | LUCAS | 71,446 | 15,350 | 14,653 | 28,000 | - | - |
| 34-220-7890 | Cots | - | - | - | 24,000 | 52,000 | - |
| 34-220-7890 | Cot Lift System | - | 23,858 | - | - | - | - |
| 34-220-7910 | 1279 Medic 13 & Engine 11 Lease Payment | 114,808 | 114,808 | - | - | - | - |
| 34-220-7910 | Radio Lease Payment | - | - | 103,420 | 103,420 | 103,420 | 620,522 |
| 34-220-7910 | Platform Lease Payment | - | - | 187,477 | 187,480 | 187,480 | 1,072,397 |
| 34-221-7115 | Station 19 - Non-Capital Expense | - | 28,049 | - | - | - | - |
| 34-221-7821 | Fire Station | - | 778,369 | - | - | - | - |
| 34-223-7840 | Radio Console Replacement (SMCC) | 15,327 | - | - | - | - | - |
| 34-302-7115 | Non-Capital Equipment | 3,852 | 8,268 | 1,050,266 | - | - | - |
| 34-302-7430 | Professional/Consulting | - | 56,491 | - | - | - | - |
| 34-302-7430 | Santa Fe/Mineral Design | - | - | - | - | 400,000 | - |
| 34-302-7585 | Repair/Maintenance Projects | 52,178 | 566,083 | 72,983 | - | - | - |
| 34-302-7850 | Vehicles | - | - | - | - | 21,109 | - |
| 34-302-7850 | One Person Survey Station | 23,048 | - | - | - | - | - |
| 34-302-7860 | Radio Replacement | - | 287,434 | - | - | - | - |
| 34-302-7890 | Public Works Improvements | - | 9,888 | - | - | - | - |
| 34-302-7891 | Traffic Signal Program | 246,692 | - | 6,194 | - | 79,809 | - |
| 34-302-7891 | Pedestrian RRFB - Ltn Blvd & Hickory | - | 14,244 | - | - | - | - |
| 34-302-7891 | Pedestrian RRFB - Ltn Blvd & Fox | - | 19,296 | - | - | - | - |
| 34-302-7891 | Broadway and C/L Traffic Signal | - | 18,682 | 79,886 | - | - | - |
| 34-302-7891 | Bellevue & Federal Traffic Pole | - | - | 45,283 | - | - | - |
| 34-302-7891 | Prince & Church Traffic Signal Rebuild | - | - | 32,928 | 170,000 | 170,000 | - |
| 34-302-7891 | Pedestrian Crossing Improvements | - | - | 21,126 | 20,000 | 20,000 | - |
| 34-302-7891 | Ped Cross Imps - Runyon Elementary | - | - | - | 20,000 | 20,000 | - |
| 34-302-7892 | Concrete Pavement Repair | - | 2,941 | 182,662 | - | - | - |
| 34-302-7893 | Street Rehabilitation | 1,077,375 | - | 839,786 | 1,029,000 | 1,170,108 | - |
| 34-302-7893 | Dry Creek Improvements | - | 182,952 | - | - | - | - |
| 34-302-7893 | Littleton Village Streets | - | 6,876 | - | - | - | - |
| 34-302-7893 | Street Rehab - West Church | - | 287,374 | - | - | - | - |
| 34-302-7893 | Street Rehab - South Windermere | - | 576,275 | - | - | - | - |
| 34-302-7893 | Street Rehab - Broadway & Arapahoe | - | 273,698 | 251,085 | - | - | - |
| 34-302-7893 | Street Rehab - Bemis St. | - | - | 551,139 | - | - | - |
| 34-302-7893 | TABOR Projects | - | - | - | 1,937,904 | 1,937,904 | - |
| 34-302-7894 | Curb, Gutter & Sidewalk Repair | 204,161 | 346,227 | 358,579 | 105,000 | 105,000 | - |
| 34-302-7895 | Rio Grande Bridge | - | - | - | 70,000 | 95,000 | 400,000 |
| 34-302-7896 | Pavement Management Projects | - | - | - | - | - | 2,214,434 |
| 34-302-7897 | Santa Fe PEL | - | - | - | - | - | 250,000 |
| 34-302-7897 | Traffic Calming | - | - | - | - | - | 25,000 |
| 34-303-7115 | Non-Capital Equipment | - | - | 49,456 | - | - | - |
| 34-303-7890 | Downtown Infrastructure Upgrades | - | - | - | 50,000 | 50,000 | - |
| 34-305-7115 | Non-Capital Equipment | 26,483 | 17,823 | 7,939 | - | - | - |
| 34-305-7570 | Other Equipment Maint. | - | 835 | - | - | - | - |
| 34-305-7850 | Fleet Vehicle Replacements | 657,643 | 806,066 | 828,236 | 1,201,000 | 1,201,000 | 800,000 |
| 34-305-7860 | Fleet Equipment Replacements | 9,696 | 27,766 | 35,256 | 50,000 | 50,000 | - |
| 34-321-7860 | Codes Software | 9,500 | 12,750 | - | 160,000 | 160,000 | - |
| 34-600-7430 | Professional/Consulting | 9,416 | 21,268 | 6,441 | - | - | - |
| 34-600-8501 | Tr Out - General Fund | 12,286 | - | - | - | - | - |
| Total Expenditures | | 5,772,806 | 10,010,472 | 9,194,745 | 7,814,484 | 8,670,487 | 8,716,983 |



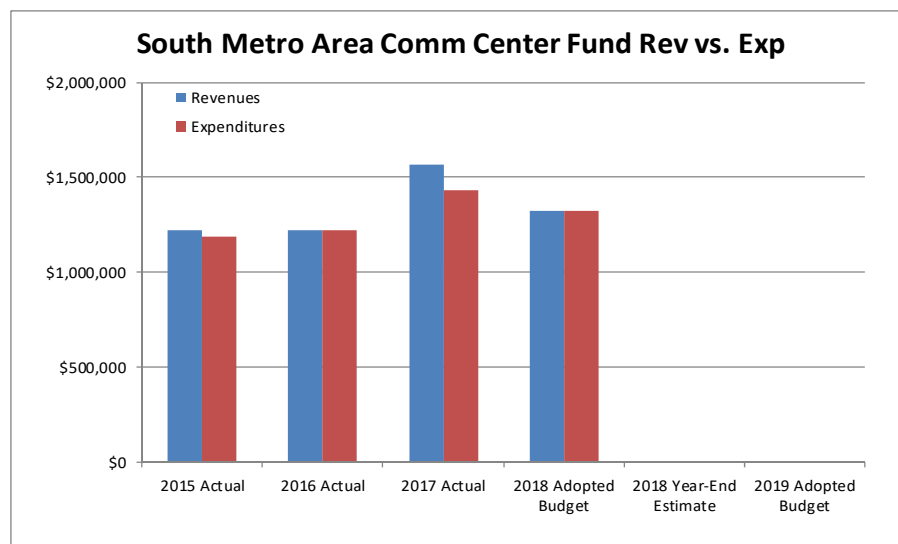
Photo by Jane Hooper

Enterprise Funds

South Metro Area Communications Center Fund

South Metro Area Communications Center Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Charges for services | \$ 920,521 | \$ 866,672 | \$ 1,085,220 | \$ 916,738 | \$ - | \$ - |
| Intergovernmental | - | 88,108 | 132,986 | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total revenues | 920,521 | 954,780 | 1,218,206 | 916,738 | - | - |
| Expenditures | | | | | | |
| Personnel services | \$ 983,218 | \$ 1,054,823 | \$ 1,216,811 | \$ 1,189,600 | \$ - | \$ - |
| Supplies | 14,029 | 100,222 | 15,509 | 11,800 | - | - |
| Contractual services | 73,516 | 116,025 | 12,323 | 1,000 | - | - |
| Other services and charges | 104,600 | (56,781) | 47,653 | 112,080 | - | - |
| Capital outlay | 10,626 | 8,550 | 141,247 | 7,000 | - | - |
| Total expenditures | 1,185,989 | 1,222,839 | 1,433,543 | 1,321,480 | - | - |
| Other Financing Sources (Uses) | | | | | | |
| Transfers in | 301,634 | 269,166 | 348,324 | 404,742 | - | - |
| Transfers out | - | - | - | - | (292,053) | - |
| Total other financing sources (uses) | 301,634 | 269,166 | 348,324 | 404,742 | (292,053) | - |
| Excess (deficiency) of financial sources over financial uses | 36,166 | 1,107 | 132,987 | - | (292,053) | - |
| Adjustment to budget basis | (5,496) | 123,170 | (97,084) | - | - | - |
| Cash Balance, Beginning of Year | \$ 101,203 | \$ 131,873 | \$ 256,150 | \$ 256,150 | \$ 292,053 | \$ - |
| Cash Balance, End of Year | \$ 131,873 | \$ 256,150 | \$ 292,053 | \$ 256,150 | \$ - | \$ - |



South Metro Area Communications Center Fund Budget Summary

Description of Fund

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

In October 2017, the City Council voted to transfer the operations of the South Metro Area Communications Center to South Metro Fire Rescue (SMFR) effective December 31, 2017. As a result, the fund was appropriated for the 2018 Budget but will be 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 include operational costs for fire dispatch services.

Revenues by Line Item

| <u>Account Number and Description</u> | <u>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Actual</u> | <u>2018 Adopted Budget</u> | <u>2018 Year-End Estimate</u> | <u>2019 Adopted Budget</u> |
|---------------------------------------|------------------------|------------------------|------------------------|------------------------------------|---------------------------------------|------------------------------------|
| 44-223-5301 Littleton F P D | 322,852 | 309,265 | 418,031 | 500,659 | - | - |
| 44-223-5302 Highlands Ranch F P D | 297,669 | 257,407 | 345,157 | 416,079 | - | - |
| 44-223-5305 Cunningham F P D | 300,000 | 300,000 | 322,032 | - | - | - |
| 44-223-5330 Grant - E-911 Board | - | 88,108 | 132,986 | - | - | - |
| 44-600-5901 Tr In . General Fund | 301,634 | 269,166 | 348,324 | 404,742 | - | - |
| Total Revenues | 1,222,155 | 1,223,946 | 1,566,530 | 1,321,480 | - | - |

South Metro Area Communications Center Fund Budget Summary

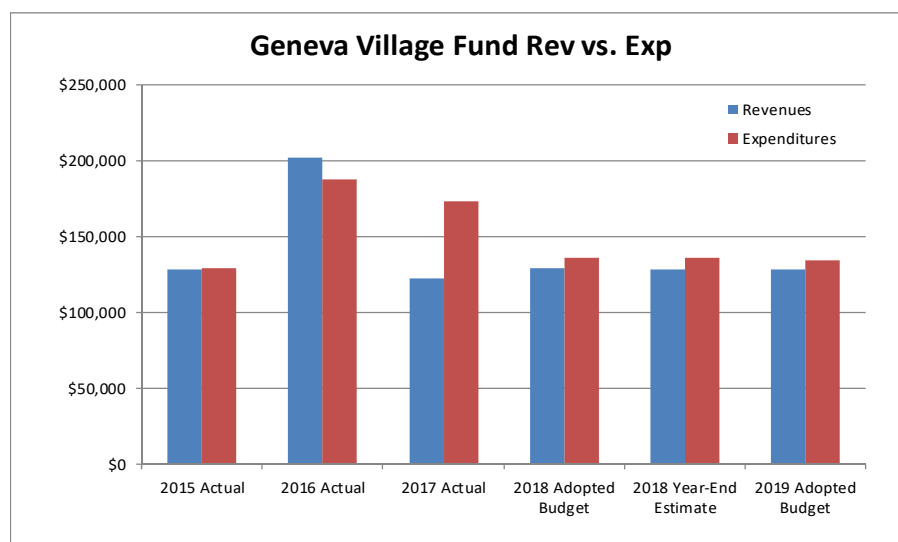
Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|--------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 44-223-6010 | Salary . Regular | 647,077 | 678,409 | 822,693 | 847,130 | - | - |
| 44-223-6015 | Field Training Officer Pay | 7,252 | 8,125 | 12,169 | 8,000 | - | - |
| 44-223-6020 | Salary . Overtime | 85,755 | 103,134 | 138,937 | 60,830 | - | - |
| 44-223-6030 | Social Security | 44,777 | 48,048 | 60,782 | 52,360 | - | - |
| 44-223-6035 | Medicare | 10,480 | 11,237 | 14,598 | 12,250 | - | - |
| 44-223-6040 | Worker's Comp. Ins. | 1,023 | 1,029 | 1,414 | 1,340 | - | - |
| 44-223-6050 | Medical | 127,421 | 128,765 | 101,279 | 123,760 | - | - |
| 44-223-6051 | Life | 2,633 | 3,081 | 1,442 | 1,960 | - | - |
| 44-223-6052 | Disability | 3,474 | 3,590 | 1,913 | 2,530 | - | - |
| 44-223-6053 | Dental | 7,009 | 7,174 | 6,468 | 7,360 | - | - |
| 44-223-6054 | Vision | - | 1,336 | 1,165 | 1,420 | - | - |
| 44-223-6055 | Short-Term Disability | - | 403 | 292 | 370 | - | - |
| 44-223-6060 | ICMA 401A . General Government | 39,515 | 45,379 | 42,700 | 56,650 | - | - |
| 44-223-6130 | Educational Benefits | 434 | 3,516 | - | - | - | - |
| 44-223-6141 | ICMA 457 Match 2% | 5,305 | 7,010 | 6,671 | 7,110 | - | - |
| 44-223-6142 | Retirement Health Savings | 900 | 3,525 | 3,850 | 5,200 | - | - |
| 44-223-6143 | Service Awards | - | 900 | - | 600 | - | - |
| 44-223-6150 | Uniforms | 4,960 | - | - | - | - | - |
| 44-223-6160 | Unemployment Insurance | 163 | 162 | 438 | 730 | - | - |
| 44-223-7110 | Supplies Office | 2,838 | 5,418 | 4,856 | 3,300 | - | - |
| 44-223-7115 | Non-Capital Equipment | - | 86,664 | 1,650 | - | - | - |
| 44-223-7280 | Books Magazines Subscription | 220 | 479 | - | 400 | - | - |
| 44-223-7285 | Dues & Memberships | 973 | 342 | 1,827 | 1,400 | - | - |
| 44-223-7300 | Supplies Other Special | 6,011 | 7,661 | 5,151 | 8,100 | - | - |
| 44-223-7350 | Hardware Maintenance | 126,824 | 240 | - | - | - | - |
| 44-223-7360 | Software Maintenance | 4,088 | 18,539 | 12,323 | 22,500 | - | - |
| 44-223-7420 | Business Meetings | 479 | 1,465 | 523 | 1,200 | - | - |
| 44-223-7430 | Professional/Consulting Svcs | 298 | 657 | - | 1,000 | - | - |
| 44-223-7431 | Audit | 464 | - | - | - | - | - |
| 44-223-7446 | Uniforms | - | 2,875 | 3,852 | 8,500 | - | - |
| 44-223-7450 | Learning & Education | 11,506 | 7,225 | 10,109 | 20,000 | - | - |
| 44-223-7470 | Telecommunications | 7,761 | 12,570 | 13,488 | 19,680 | - | - |
| 44-223-7540 | Office Equipment Maint | 697 | 74 | - | 800 | - | - |
| 44-223-7560 | Radio Maintenance | 7,647 | 1,810 | - | 14,000 | - | - |
| 44-223-7570 | Other Equipment Maint. | 3,543 | 90 | 4,906 | 4,000 | - | - |
| 44-223-7580 | Bldg & Property M & R | 1,176 | 67 | - | - | - | - |
| 44-223-7610 | Property & Liab | 12,660 | 13,290 | 16,800 | 20,000 | - | - |
| 44-223-7842 | PC Software | - | - | 89,067 | - | - | - |
| 44-223-7860 | Other Equipment | 10,626 | 8,550 | 52,180 | 7,000 | - | - |
| 44-600-8501 | Tr Out - General Fund | - | - | - | - | 292,053 | - |
| Total Expenditures | | 1,185,989 | 1,222,839 | 1,433,543 | 1,321,480 | 292,053 | - |

Geneva Village Fund

Geneva Village Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Rental payments | \$ 125,469 | \$ 122,864 | \$ 119,922 | \$ 126,000 | \$ 126,000 | \$ 126,000 |
| Investment earnings | 604 | 718 | 993 | 1,500 | 1,000 | 1,000 |
| Miscellaneous | 1,939 | 3,097 | 1,551 | 1,800 | 1,000 | 1,000 |
| Total revenues | 128,012 | 126,679 | 122,466 | 129,300 | 128,000 | 128,000 |
| Expenditures | | | | | | |
| Contractual services | 30,000 | 30,000 | 33,617 | 30,000 | 30,000 | 30,000 |
| Other services and charges | 98,724 | 103,200 | 139,360 | 105,600 | 105,600 | 104,600 |
| Capital outlay | - | 54,700 | - | - | - | - |
| Total expenditures | 128,724 | 187,900 | 172,977 | 135,600 | 135,600 | 134,600 |
| Other Financing Sources | | | | | | |
| Transfers in | - | 75,000 | - | - | - | - |
| Total other financing sources | - | 75,000 | - | - | - | - |
| Excess (deficiency) of financial sources over financial uses | (712) | 13,779 | (50,511) | (6,300) | (7,600) | (6,600) |
| Adjustment to budget basis | 9,290 | 13,192 | (12,613) | - | - | - |
| Cash Balance, Beginning of Year | \$ 99,277 | \$ 107,855 | \$ 134,826 | \$ 101,797 | \$ 71,702 | \$ 64,102 |
| Cash Balance, End of Year | \$ 107,855 | \$ 134,826 | \$ 71,702 | \$ 95,497 | \$ 64,102 | \$ 57,502 |



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 self-supportive, relying mainly on rental payments to finance operational costs.

Revenues – \$128,000

Revenues for this fund are received from rental payments paid by the residents of Geneva Village. Generally, all units remain rented.

Expenditures – \$134,600

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

Revenues by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|----------------------|----------------|----------------|----------------|----------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 45-660-5700 | Interest Earnings | 604 | 718 | 993 | 1,500 | 1,000 | 1,000 |
| 45-660-5710 | Geneva Village Rent | 125,469 | 122,864 | 119,922 | 126,000 | 126,000 | 126,000 |
| 45-660-5811 | Other Misc. Revenues | 1,939 | 3,097 | 1,551 | 1,800 | 1,000 | 1,000 |
| 45-660-5901 | Tr In.General Fund | - | 75,000 | - | - | - | - |
| Total Revenues | | 128,012 | 201,679 | 122,466 | 129,300 | 128,000 | 128,000 |

Expenditures by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|---------------------------------|----------------|----------------|----------------|----------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 45-660-7414 | Management Fee | 12,739 | 12,478 | 12,241 | 12,600 | 12,600 | 12,600 |
| 45-660-7430 | Professional/Consulting Svcs | 30,000 | 30,000 | 33,617 | 30,000 | 30,000 | 30,000 |
| 45-660-7520 | Electricity & Gas | 23,119 | 21,709 | 19,848 | 23,000 | 23,000 | 25,000 |
| 45-660-7525 | Water & Sewer Charges | 9,463 | 9,164 | 9,877 | 10,000 | 10,000 | 10,000 |
| 45-660-7580 | Bldg & Property M & R | 47,073 | 53,209 | 88,994 | 50,000 | 50,000 | 47,000 |
| 45-660-7610 | Property & Liability Insurance | 6,330 | 6,640 | 8,400 | 10,000 | 10,000 | 10,000 |
| 45-660-7820 | Capital - Building Improvements | - | 54,700 | - | - | - | - |
| Total Expenditures | | 128,724 | 187,900 | 172,977 | 135,600 | 135,600 | 134,600 |

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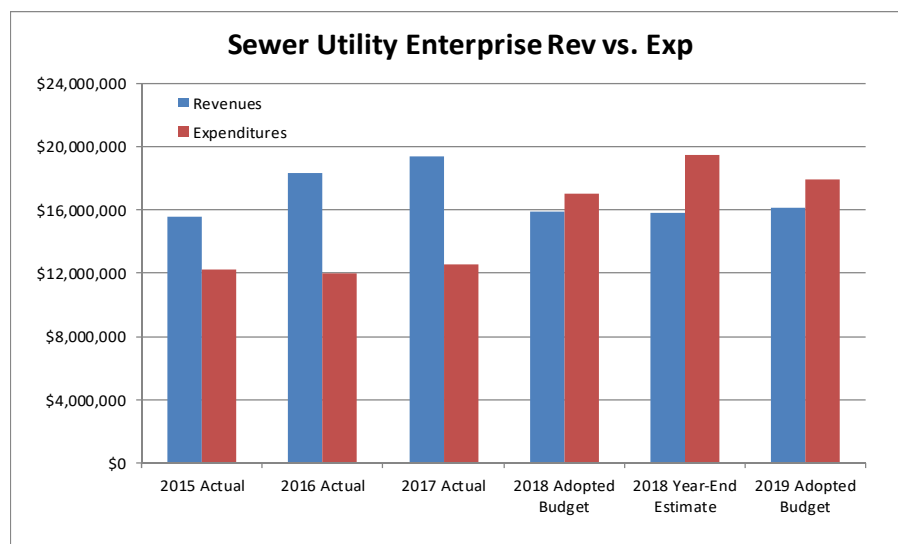
Photo by Laurie Denhalter

Sewer Utility Enterprise

Sewer Utility Enterprise Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|----------------------|----------------------|----------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Charges for services | \$ 13,065,911 | \$ 13,250,546 | \$ 13,646,641 | \$ 13,986,560 | \$ 13,893,070 | \$ 14,348,630 |
| Capital contributions | 2,053,836 | 4,756,858 | 5,282,947 | 1,500,000 | 1,500,000 | 1,452,510 |
| Investment earnings | 201,484 | 155,893 | 251,170 | 199,600 | 300,000 | 202,710 |
| Miscellaneous | 211,783 | 137,992 | 164,000 | 187,000 | 143,000 | 143,000 |
| Total revenues | 15,533,014 | 18,301,289 | 19,344,758 | 15,873,160 | 15,836,070 | 16,146,850 |
| Expenditures | | | | | | |
| Personnel services | 359,328 | 375,854 | 337,165 | 502,560 | 372,900 | 527,710 |
| Supplies | 19,002 | 16,188 | 15,621 | 21,700 | 21,250 | 24,400 |
| SPWRP (treatment plant) operating costs | 6,662,342 | 6,351,641 | 7,024,570 | 9,650,940 | 12,650,940 | 11,263,400 |
| Contractual services | 86,832 | 119,275 | 39,466 | 310,000 | 56,000 | 511,000 |
| Services by general fund | 477,000 | 491,000 | 510,000 | 525,000 | 525,000 | 540,750 |
| Other services and charges | 1,238,361 | 972,250 | 953,078 | 2,074,980 | 2,025,380 | 1,069,070 |
| Debt service: | | | | | | |
| Principal | 2,444,627 | 2,587,431 | 2,646,358 | 2,710,640 | 2,710,640 | 2,796,360 |
| Interest | 674,796 | 664,582 | 598,611 | 592,460 | 592,460 | 509,520 |
| Debt administration | 249,282 | 249,282 | 249,282 | 249,280 | 249,280 | 249,290 |
| Capital outlay | - | 190,995 | 217,561 | 375,000 | 275,000 | 400,000 |
| Total expenditures | 12,211,570 | 12,018,498 | 12,591,712 | 17,012,560 | 19,478,850 | 17,891,500 |
| Excess (deficiency) of financial sources over financial uses | 3,321,444 | 6,282,791 | 6,753,046 | (1,139,400) | (3,642,780) | (1,744,650) |
| Adjustment to budget basis | (1,106,968) | (604,105) | (4,642,538) | - | - | - |
| Unrestricted Cash Balance, Beginning of Year | \$ 15,979,611 | \$ 18,194,087 | \$ 23,872,773 | \$ 21,950,373 | \$ 25,983,281 | \$ 22,340,501 |
| Unrestricted Cash Balance, End of Year | \$ 18,194,087 | \$ 23,872,773 | \$ 25,983,281 | \$ 20,810,973 | \$ 22,340,501 | \$ 20,595,851 |

* In 2018, the City of Englewood holds an operating deposit of \$1,210,000 and an additional \$3,000,000 is restricted for rate stabilization. These amounts are not included in the cash balances noted above since they are not available for budgeting purposes.



Sewer Utility Enterprise Budget Summary

Description of Fund

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

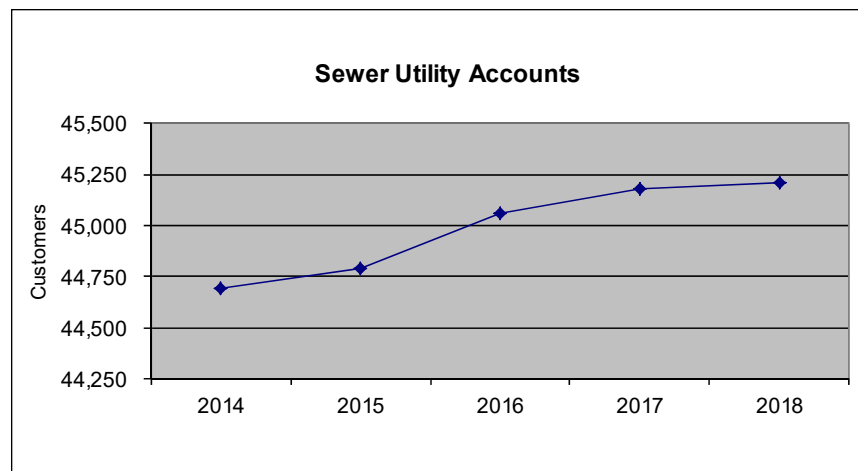
Revenues – \$16,146,850

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

Expenditures – \$17,891,500

Expenditures include \$11,263,400 for the treatment plant operations and improvements as well as \$3,555,170 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 | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 41-171-5501 | Service Charges | 13,036,414 | 13,219,328 | 13,574,080 | 13,956,560 | 13,821,450 | 14,318,630 |
| 41-171-5505 | Transfer Fee | 29,497 | 31,218 | 31,761 | 30,000 | 30,000 | 30,000 |
| 41-171-5525 | Service Agreement SBU | - | - | 40,800 | - | 41,620 | - |
| 41-171-5700 | Interest Earnings | 201,484 | 155,893 | 251,170 | 199,600 | 300,000 | 202,710 |
| 41-171-5722 | Contributions | - | 136,558 | 3,840,971 | - | - | - |
| 41-171-5804 | Penalty, Delinquent Charges | 153,872 | 135,280 | 160,854 | 140,000 | 140,000 | 140,000 |
| 41-171-5806 | Penalty, Certified Accounts | 47,496 | 2,712 | 3,146 | 47,000 | 3,000 | 3,000 |
| 41-171-5811 | Other Misc. Revenues | 10,415 | - | - | - | - | - |
| 41-171-5961 | Sewer Tap Fees, Inside City | 1,589,700 | 3,828,778 | 881,000 | 1,300,000 | 1,051,800 | 1,052,510 |
| 41-171-5962 | Sewer Tap Fees, Outside City | 464,136 | 791,522 | 560,976 | 200,000 | 448,200 | 400,000 |
| Total Revenues | | 15,533,014 | 18,301,289 | 19,344,758 | 15,873,160 | 15,836,070 | 16,146,850 |

Sewer Utility Enterprise

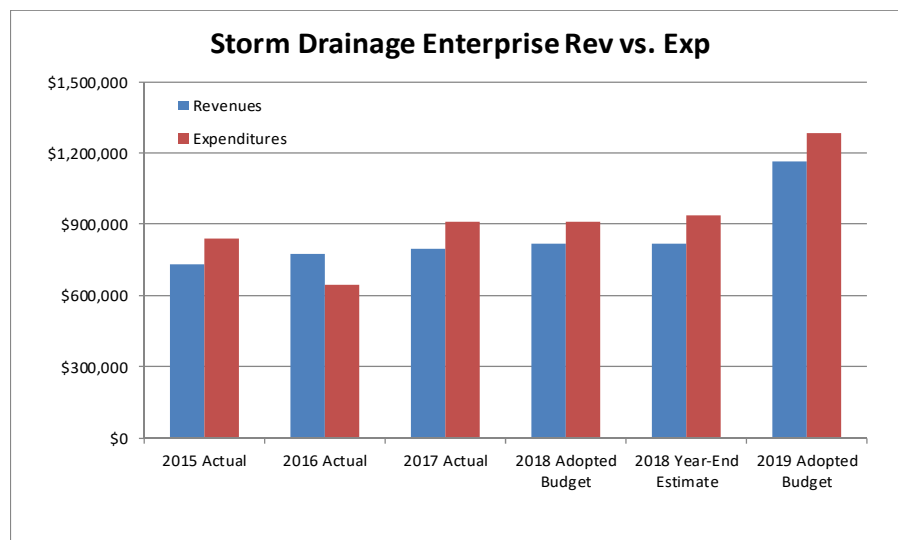
Expenditures by Line Item

| Account Number and Description | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|-----------------------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| 41-150-7910 | WPCRF G.O. Bonds.Prin. | 2,444,627 | 2,587,431 | 2,646,358 | 2,710,640 | 2,796,360 |
| 41-150-7920 | WPCRF Revenue Bonds.Int. | 674,796 | 664,582 | 598,611 | 592,460 | 509,520 |
| 41-150-7923 | WPCRF Rev. Bonds.Admin. Fee | 249,282 | 249,282 | 249,282 | 249,280 | 249,290 |
| 41-311-6010 | Salary . Regular | 264,496 | 271,318 | 236,079 | 362,460 | 232,800 |
| 41-311-6020 | Salary . Overtime | 8,402 | 4,754 | 3,141 | 7,000 | 7,000 |
| 41-311-6030 | Social Security | 16,656 | 17,209 | 16,038 | 22,650 | 22,650 |
| 41-311-6035 | Medicare | 3,894 | 4,025 | 3,751 | 5,300 | 5,300 |
| 41-311-6040 | Worker's Comp. Ins. | 5,817 | 6,029 | 8,032 | 9,130 | 9,130 |
| 41-311-6050 | Medical | 37,427 | 44,877 | 46,012 | 57,440 | 57,440 |
| 41-311-6051 | Life | 886 | 1,189 | 531 | 850 | 850 |
| 41-311-6052 | Disability | 1,247 | 1,441 | 704 | 1,100 | 1,100 |
| 41-311-6053 | Dental | 2,558 | 2,511 | 2,363 | 3,160 | 3,160 |
| 41-311-6054 | Vision | - | 399 | 440 | 610 | 610 |
| 41-311-6055 | Short-Term Disability | - | 141 | 105 | 150 | 150 |
| 41-311-6060 | ICMA 401A . General Government | 15,559 | 17,513 | 15,081 | 24,820 | 24,820 |
| 41-311-6130 | Educational Benefits | - | - | 492 | - | - |
| 41-311-6141 | ICMA 457 Match 2% | 2,014 | 2,640 | 2,841 | 4,840 | 4,840 |
| 41-311-6142 | Retirement Health Savings | 320 | 1,254 | 1,415 | 2,150 | 2,150 |
| 41-311-6143 | Service Awards | - | 504 | - | 580 | 580 |
| 41-311-6150 | Uniforms | 1,552 | 369 | 182 | 400 | 400 |
| 41-311-6160 | Unemployment Insurance | 52 | 50 | 140 | 320 | 320 |
| 41-311-7110 | Supplies Office | 1,214 | 920 | 2,850 | 1,500 | 3,500 |
| 41-311-7115 | Non-Capital Equipment | 3,000 | 1,529 | 1,128 | 2,200 | 2,200 |
| 41-311-7220 | Supplies Bldg Materials | 3,629 | 3,980 | 1,718 | 3,950 | 2,500 |
| 41-311-7250 | Supplies Pump Maintenance | 5,176 | 5,728 | 2,221 | 6,000 | 6,000 |
| 41-311-7270 | Small Tools | 620 | 544 | 116 | 550 | 550 |
| 41-311-7280 | Books Magazines Subscription | - | - | - | 100 | 100 |
| 41-311-7285 | Dues & Memberships | - | - | 116 | - | - |
| 41-311-7300 | Supplies Other Special | 3,811 | 2,277 | 4,413 | 4,500 | 4,500 |
| 41-311-7360 | Software Maintenance | 36,783 | 43,852 | 42,970 | 47,000 | 47,000 |
| 41-311-7410 | Collection Fee | 53,008 | 5,984 | 6,809 | 54,000 | 7,000 |
| 41-311-7416 | SPWRP Treatment Plant Admin | 411,735 | 401,370 | 446,026 | 473,090 | 473,090 |
| 41-311-7417 | SPWRP Treatment Plant Ops | 6,250,607 | 5,950,271 | 6,578,544 | 9,177,850 | 12,177,850 |
| 41-311-7419 | Bank Fees | 4,495 | 5,255 | 5,787 | 5,000 | 6,000 |
| 41-311-7420 | Business Meetings | 111 | - | - | - | - |
| 41-311-7430 | Professional/Consulting Svcs | 77,562 | 107,675 | 28,466 | 300,000 | 45,000 |
| 41-311-7431 | Audit | 9,270 | 11,600 | 11,000 | 10,000 | 11,000 |
| 41-311-7439 | County Cert Fees | 257 | 188 | 236 | 250 | 250 |
| 41-311-7446 | Uniforms | - | 841 | 2,993 | 2,500 | 1,500 |
| 41-311-7450 | Learning & Education | 716 | 1,348 | 480 | 12,000 | 9,000 |
| 41-311-7461 | Senior Resident Tax Refund | 5,637 | 5,882 | 6,289 | 6,000 | 6,400 |
| 41-311-7480 | Postage & Freight | 30,038 | 18,207 | 7,872 | 25,000 | 25,000 |
| 41-311-7500 | Printing & Binding | 10,539 | 7,313 | 8,347 | 9,960 | 9,960 |
| 41-311-7510 | Rentals | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 41-311-7522 | Storm Drainage Charges | - | - | - | 500 | - |
| 41-311-7540 | Office Equipment Maint. | 747 | 1,168 | 743 | 1,200 | 1,000 |
| 41-311-7551 | Vehicle Maintenance | 31,402 | 28,760 | 10,090 | 16,200 | 16,200 |
| 41-311-7553 | Vehicle Fuel | 4,321 | 3,504 | 3,352 | 4,050 | 4,050 |
| 41-311-7554 | Vehicle Extraordinary Charges | 949 | 2,693 | 2,246 | 2,700 | 2,500 |
| 41-311-7555 | Vehicle Insurance | 3,520 | - | 3,520 | 3,520 | 3,520 |
| 41-311-7560 | Radio Maintenance | - | - | - | 100 | - |
| 41-311-7570 | Other Equipment Maint. | 140 | - | 683 | 1,000 | 1,000 |
| 41-311-7585 | Repair/Maintenance Projects | 957,391 | 733,421 | 712,518 | 1,700,000 | 1,700,000 |
| 41-311-7610 | Property & Liability Insurance | 79,113 | 99,675 | 126,020 | 150,000 | 150,000 |
| 41-311-7650 | Self Insurance City | 4,194 | - | - | 21,500 | 21,500 |
| 41-311-7775 | Reimburse General Fund | 477,000 | 491,000 | 510,000 | 525,000 | 525,000 |
| 41-311-7840 | Hardware/Software Asset | - | - | - | 175,000 | 175,000 |
| 41-311-7850 | Capital - Vehicles | - | - | 217,561 | - | - |
| 41-311-7890 | Capital - Sanitary Sewer Projects | - | 190,995 | - | 200,000 | 100,000 |
| Total Expenditures | 12,211,570 | 12,018,498 | 12,591,712 | 17,012,560 | 19,478,850 | 17,891,500 |

Storm Drainage Enterprise

Storm Drainage Enterprise Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Charges for services | \$ 716,968 | \$ 765,798 | \$ 778,156 | \$ 803,140 | \$ 803,640 | \$ 840,970 |
| Capital contributions | - | - | - | - | - | 310,000 |
| Investment earnings | 2,233 | 3,294 | 8,341 | 6,000 | 6,000 | 4,890 |
| Miscellaneous | 10,026 | 7,485 | 9,794 | 7,000 | 7,000 | 7,000 |
| Total revenues | 729,227 | 776,577 | 796,291 | 816,140 | 816,640 | 1,162,860 |
| Expenditures | | | | | | |
| Personnel services | 233,788 | 243,759 | 207,666 | 272,700 | 272,700 | 286,340 |
| Supplies | 3,563 | 1,691 | 1,462 | 7,500 | 5,200 | 6,200 |
| Contractual services | 11,938 | 14,830 | 21,127 | 120,000 | 50,000 | 100,000 |
| Other services and charges | 182,289 | 50,149 | 57,376 | 110,320 | 107,370 | 151,220 |
| Capital outlay | 410,979 | 335,871 | 620,365 | 400,000 | 500,000 | 742,500 |
| Total expenditures | 842,557 | 646,300 | 907,996 | 910,520 | 935,270 | 1,286,260 |
| Excess (deficiency) of financial sources over financial uses | (113,330) | 130,277 | (111,705) | (94,380) | (118,630) | (123,400) |
| Adjustment to budget basis | 323,854 | (291,018) | 33,916 | - | - | - |
| Cash Balance, Beginning of Year | \$ 472,913 | \$ 683,437 | \$ 522,696 | \$ 361,636 | \$ 444,907 | \$ 326,277 |
| Cash Balance, End of Year | \$ 683,437 | \$ 522,696 | \$ 444,907 | \$ 267,256 | \$ 326,277 | \$ 202,877 |



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.

This fund was approved by city council as a TABOR enterprise beginning January 1, 2014.

Revenues – \$1,162,860

Revenues for this fund are received from fees charged to land owners within the city limits.

Expenditures – \$1,286,260

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

Revenues by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|---------------------------------|----------------|----------------|----------------|----------------|-------------------|------------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 42-171-5501 | Utility Charge | 714,133 | 763,041 | 774,934 | 800,640 | 800,640 | 837,970 |
| 42-171-5505 | Transfer Fee | 2,835 | 2,757 | 3,222 | 2,500 | 3,000 | 3,000 |
| 42-171-5700 | Interest Earnings | 2,233 | 3,294 | 8,341 | 6,000 | 6,000 | 4,890 |
| 42-171-5722 | Contributions | - | - | - | - | - | 310,000 |
| 42-171-5804 | Penalty/Delinq. Storm Dr Charge | 10,026 | 6,784 | 9,794 | 7,000 | 7,000 | 7,000 |
| 42-171-5811 | Other Misc Rev | - | 701 | - | - | - | - |
| Total Revenues | | 729,227 | 776,577 | 796,291 | 816,140 | 816,640 | 1,162,860 |

Storm Drainage Enterprise

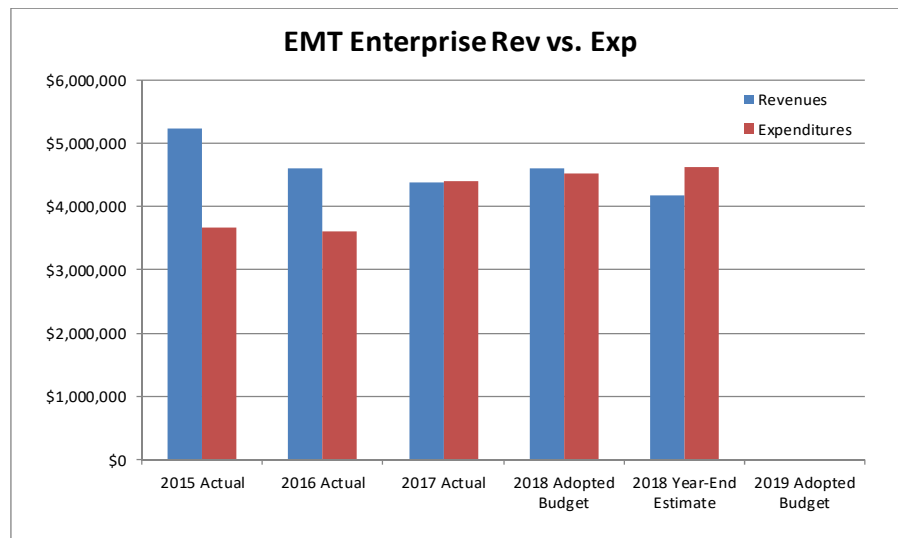
Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|-----------------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 42-313-6010 | Salary . Regular | 170,413 | 177,660 | 150,644 | 202,560 | 202,560 | 220,080 |
| 42-313-6020 | Salary . Overtime | 2,953 | 1,811 | 1,257 | 3,000 | 3,000 | 3,000 |
| 42-313-6030 | Social Security | 10,578 | 11,176 | 9,993 | 12,720 | 12,720 | 12,190 |
| 42-313-6035 | Medicare | 2,475 | 2,613 | 2,337 | 2,980 | 2,980 | 2,850 |
| 42-313-6040 | Worker's Comp. Ins. | 2,664 | 3,081 | 3,417 | 4,160 | 4,160 | 6,160 |
| 42-313-6050 | Medical | 27,864 | 28,164 | 24,215 | 25,940 | 25,940 | 21,290 |
| 42-313-6051 | Life | 681 | 823 | 340 | 470 | 470 | 440 |
| 42-313-6052 | Disability | 974 | 1,001 | 451 | 610 | 610 | 580 |
| 42-313-6053 | Dental | 1,675 | 1,675 | 1,494 | 1,550 | 1,550 | 1,660 |
| 42-313-6054 | Vision | - | 267 | 278 | 300 | 300 | 350 |
| 42-313-6055 | Short-Term Disability | - | 94 | 66 | 70 | 70 | 90 |
| 42-313-6060 | ICMA 401A . General Government | 10,675 | 11,977 | 9,749 | 13,730 | 13,730 | 13,270 |
| 42-313-6141 | ICMA 457 Match 2% | 1,957 | 2,337 | 2,359 | 3,050 | 3,050 | 3,000 |
| 42-313-6142 | Retirement Health Savings | 206 | 771 | 910 | 1,060 | 1,060 | 1,200 |
| 42-313-6143 | Service Awards | - | 196 | - | 220 | 220 | - |
| 42-313-6150 | Uniforms | 645 | 85 | 71 | 100 | 100 | 100 |
| 42-313-6160 | Unemployment Insurance | 28 | 28 | 85 | 180 | 180 | 80 |
| 42-313-7110 | Supplies Office | 343 | 910 | 185 | 200 | 200 | 400 |
| 42-313-7220 | Supplies Bldg Materials | 56 | 397 | 12 | 500 | 300 | 300 |
| 42-313-7250 | Supplies Pump Maintenance | 206 | 10 | 111 | 1,500 | 1,000 | 1,000 |
| 42-313-7270 | Small Tools | 220 | 138 | - | 200 | 200 | 500 |
| 42-313-7285 | Dues & Membership | 4,987 | 5,341 | 4,695 | 5,000 | 5,000 | 5,000 |
| 42-313-7300 | Supplies Other Special | 2,738 | 110 | 603 | 2,500 | 2,500 | 2,500 |
| 42-313-7360 | Software Maintenance | 5,352 | - | 5,057 | 6,500 | 5,000 | 5,000 |
| 42-313-7419 | Bank Fees | 499 | 616 | 681 | 600 | 700 | 800 |
| 42-313-7430 | Professional/Consulting Svcs | 11,938 | 14,830 | 21,127 | 120,000 | 50,000 | 100,000 |
| 42-313-7431 | Audit | 1,159 | 1,420 | 1,660 | 1,600 | 1,600 | 1,600 |
| 42-313-7446 | Uniforms | - | 126 | 551 | 2,600 | 1,000 | 1,500 |
| 42-313-7450 | Learning & Education | 475 | - | 940 | 1,000 | 1,500 | 3,000 |
| 42-313-7461 | Senior Resident Tax Refund | 5,634 | 5,883 | 6,285 | 8,250 | 6,400 | 6,600 |
| 42-313-7480 | Postage & Freight | 3,713 | 2,250 | 973 | 2,200 | 2,200 | 2,500 |
| 42-313-7500 | Printing & Binding | 1,303 | 904 | 1,032 | 1,230 | 1,230 | 1,230 |
| 42-313-7540 | Office Equipment Maint. | 412 | 590 | 737 | 1,000 | 800 | 800 |
| 42-313-7551 | Vehicle Maintenance | 3,489 | 3,196 | 1,121 | 1,800 | 1,800 | 3,500 |
| 42-313-7553 | Vehicle Fuel | 480 | 389 | 372 | 450 | 450 | 500 |
| 42-313-7554 | Vehicle Extraordinary Charges | 105 | 299 | 250 | 300 | 300 | 300 |
| 42-313-7555 | Vehicle Insurance | 390 | - | 390 | 390 | 390 | 390 |
| 42-313-7585 | Repair/Maintenance Projects | 141,631 | 15,971 | 16,383 | 60,000 | 60,000 | 100,000 |
| 42-313-7610 | Property & Liab | 12,660 | 13,290 | 16,800 | 20,000 | 20,000 | 20,000 |
| 42-313-7890 | Capital - Storm Drainage Projects | 410,979 | 335,871 | 620,365 | 400,000 | 500,000 | 742,500 |
| Total Expenditures | | 842,557 | 646,300 | 907,996 | 910,520 | 935,270 | 1,286,260 |

Emergency Medical Transport Enterprise

Emergency Medical Transportation Enterprise Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Charges for services (net of contractual adj) | \$ 5,067,847 | \$ 4,428,622 | \$ 4,233,381 | \$ 4,460,000 | \$ 4,102,650 | \$ - |
| Miscellaneous | 169,568 | 163,048 | 138,081 | 150,000 | 76,000 | - |
| Total revenues | 5,237,415 | 4,591,670 | 4,371,462 | 4,610,000 | 4,178,650 | - |
| Expenditures | | | | | | |
| Personnel services | \$ 2,935,397 | \$ 2,839,333 | \$ 3,579,491 | \$ 3,652,470 | \$ 3,744,920 | \$ - |
| Supplies | 224,598 | 310,354 | 348,794 | 353,000 | 353,000 | - |
| Contractual services | 148,303 | 163,330 | 129,907 | 160,000 | 160,000 | - |
| Other services and charges | 295,597 | 287,401 | 301,239 | 356,420 | 356,420 | - |
| Capital outlay | 62,379 | 6,290 | 30,903 | - | - | - |
| Total expenditures | 3,666,274 | 3,606,708 | 4,390,334 | 4,521,890 | 4,614,340 | - |
| Excess (deficiency) of financial sources over financial uses | 1,571,141 | 984,962 | (18,872) | 88,110 | (435,690) | - |
| Adjustment to budget basis | (1,913,674) | (880,884) | (446,211) | - | 435,690 | - |
| Cash Balance, Beginning of Year | \$ 703,538 | \$ 361,005 | \$ 465,083 | \$ 588,753 | \$ - | \$ - |
| Cash Balance, End of Year | \$ 361,005 | \$ 465,083 | \$ - | \$ 676,863 | \$ - | \$ - |



Emergency Medical Transport Enterprise Budget Summary

Description of Fund

The Emergency Medical Transport Enterprise accounts for revenue and expenditures for emergency transport service and patient care en route to local hospitals. The service is 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 was not appropriated for 2019 and will be dissolved. Any related accounts receivable and expenses for EMS services (such as collections of outstanding balances) will be accounted for in the General Fund beginning in 2019.

Revenues – \$0

Revenues for this fund were received from fees from transporting patients to hospitals. The most recent fee increase was approved at seven percent (7%) in October 2015.

Expenditures – \$0

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

Revenues by Line Item

| Account Number and Description | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|-----------------------------|------------------|------------------|------------------|------------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| 43-225-5301 | Fire Svcs/Littleton F P D | 24,951 | - | 12,361 | - | - | - |
| 43-225-5331 | Fire Svcs/Highlands Ranch | 18,714 | - | 9,271 | - | - | - |
| 43-225-5501 | Emergency Transport Service | 9,433,681 | 9,509,588 | 9,802,377 | 9,500,000 | 9,892,000 | - |
| 43-225-5502 | Billing Adjustments | (4,409,499) | (5,080,966) | (5,590,628) | (5,040,000) | (5,789,350) | - |
| 43-225-5721 | Contributions | - | 25,050 | - | - | (25,000) | - |
| 43-225-5811 | Collection Company Receipts | 169,568 | 137,998 | 138,081 | 150,000 | 101,000 | - |
| Total Revenues | | 5,237,415 | 4,591,670 | 4,371,462 | 4,610,000 | 4,178,650 | - |

Emergency Medical Transport Enterprise Budget Summary

Expenditures by Line Item

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|-------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| 43-225-6010 | Salary . Regular | 2,237,186 | 2,124,311 | 2,513,028 | 2,639,300 | 2,639,300 | - |
| 43-225-6020 | Salary . Overtime | 191,580 | 174,552 | 228,087 | 157,550 | 250,000 | - |
| 43-225-6030 | Social Security | 6,666 | 506 | - | - | - | - |
| 43-225-6035 | Medicare | 34,177 | 34,069 | 41,261 | 38,510 | 38,510 | - |
| 43-225-6040 | Worker's Comp . Ins. | 69,973 | 74,135 | 97,564 | 99,770 | 99,770 | - |
| 43-225-6050 | Medical | 259,810 | 251,548 | 310,670 | 321,220 | 321,220 | - |
| 43-225-6051 | Life | 8,143 | 9,771 | 5,268 | 6,290 | 6,290 | - |
| 43-225-6052 | Disability | 41,210 | 43,034 | 55,132 | 62,390 | 62,390 | - |
| 43-225-6053 | Dental | 12,874 | 12,680 | 14,917 | 15,560 | 15,560 | - |
| 43-225-6054 | Vision | - | 2,210 | 2,778 | 3,010 | 3,010 | - |
| 43-225-6055 | Short-Term Disability | - | 740 | 674 | 730 | 730 | - |
| 43-225-6100 | Uniform Cleaning Allowance | 6,685 | 8,554 | 6,753 | 7,330 | 7,330 | - |
| 43-225-6130 | Educational Benefits | 1,702 | 3,196 | 4,230 | 5,000 | 5,000 | - |
| 43-225-6141 | ICMA 457 Match 2% | 31,275 | 32,831 | 63,078 | 37,250 | 37,250 | - |
| 43-225-6142 | Retirement Health Savings | 1,757 | 12,998 | 7,573 | 10,850 | 10,850 | - |
| 43-225-6143 | Service Awards | - | 900 | 1,260 | 1,740 | 1,740 | - |
| 43-225-6160 | Unemployment Insurance | 295 | (86) | 625 | 2,280 | 2,280 | - |
| 43-225-6190 | Fire Retirement | 32,064 | 53,384 | 226,593 | 243,690 | 243,690 | - |
| 43-225-7300 | Supplies Other Special | 60,546 | 90,380 | 102,090 | 111,780 | 111,780 | - |
| 43-225-7330 | Medical Supplies | 162,129 | 219,974 | 245,482 | 225,000 | 225,000 | - |
| 43-225-7350 | Hardware Maintenance | 1,923 | - | 1,200 | 16,220 | 16,220 | - |
| 43-225-7360 | Software Maintenance | 21,864 | 4,444 | - | - | - | - |
| 43-225-7410 | Collection Fee | 39,311 | 37,518 | 33,808 | 40,000 | 40,000 | - |
| 43-225-7419 | Bank Fees | 11,525 | 13,260 | 13,250 | 14,500 | 14,500 | - |
| 43-225-7420 | Business Meetings | 801 | 723 | 261 | 1,200 | 1,200 | - |
| 43-225-7430 | Billing Fee | 148,303 | 163,330 | 129,907 | 160,000 | 160,000 | - |
| 43-225-7431 | Audit | 2,317 | 1,520 | - | - | - | - |
| 43-225-7446 | Uniforms | - | - | 22 | 2,000 | 2,000 | - |
| 43-225-7450 | Learning & Education | 31,551 | 25,054 | 24,272 | 53,100 | 53,100 | - |
| 43-225-7461 | Educational Programs | 2,634 | 7,044 | 150 | 6,000 | 6,000 | - |
| 43-225-7551 | Vehicle Maintenance | 88,373 | 92,858 | 108,037 | 88,000 | 88,000 | - |
| 43-225-7553 | Vehicle Fuel | 24,290 | 22,699 | 26,451 | 27,600 | 27,600 | - |
| 43-225-7555 | Vehicle Insurance | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| 43-225-7570 | Medical Equipment Maintenance | 32,621 | 40,701 | 46,410 | 69,020 | 69,020 | - |
| 43-225-7610 | Property & Liab | 25,310 | 26,580 | 33,600 | 40,000 | 40,000 | - |
| 43-225-7860 | Capital - Other Equipment | 62,379 | 6,290 | 30,903 | - | - | - |
| Total Expenditures | | 3,666,274 | 3,606,708 | 4,390,334 | 4,521,890 | 4,614,340 | - |

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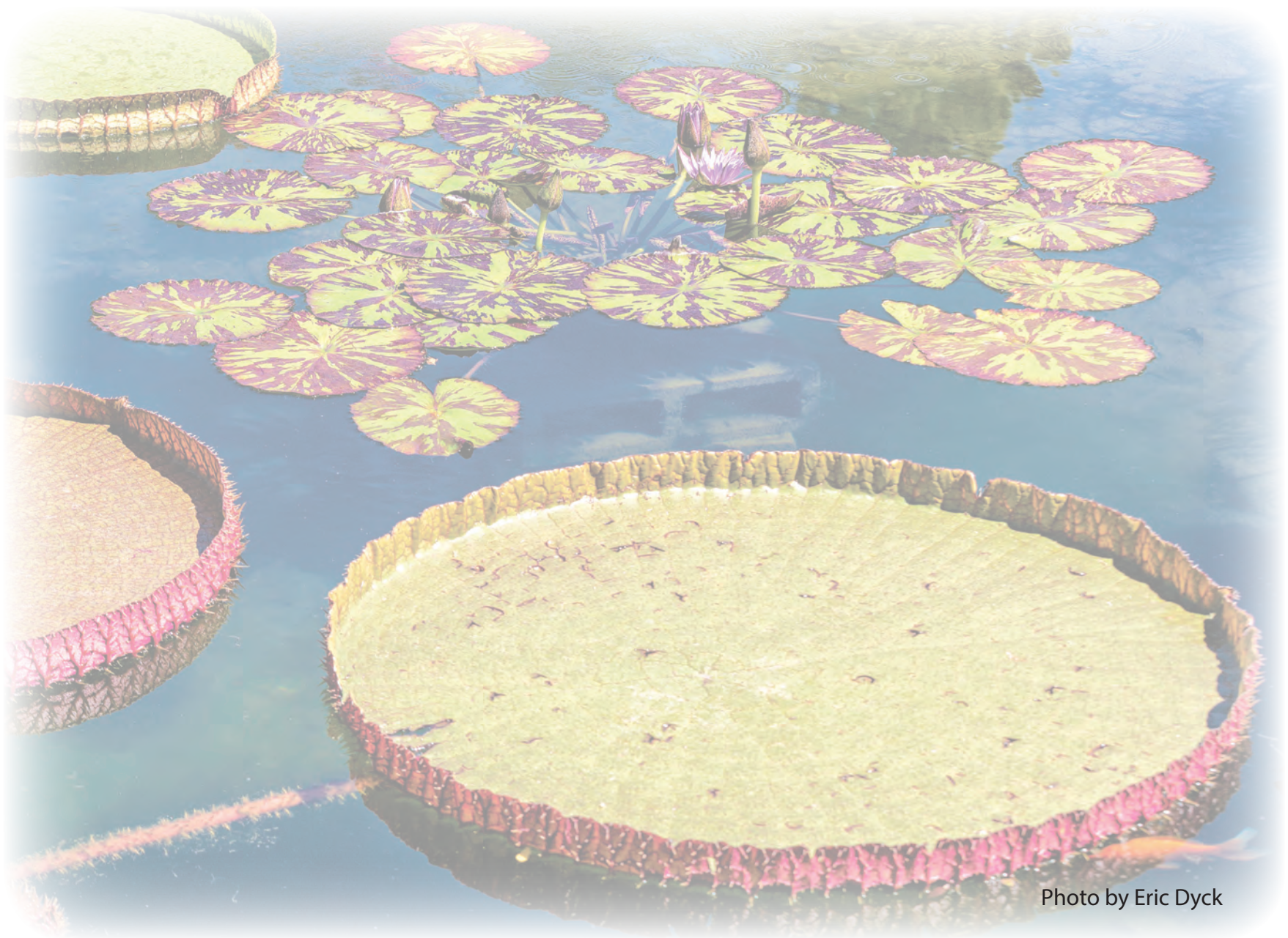
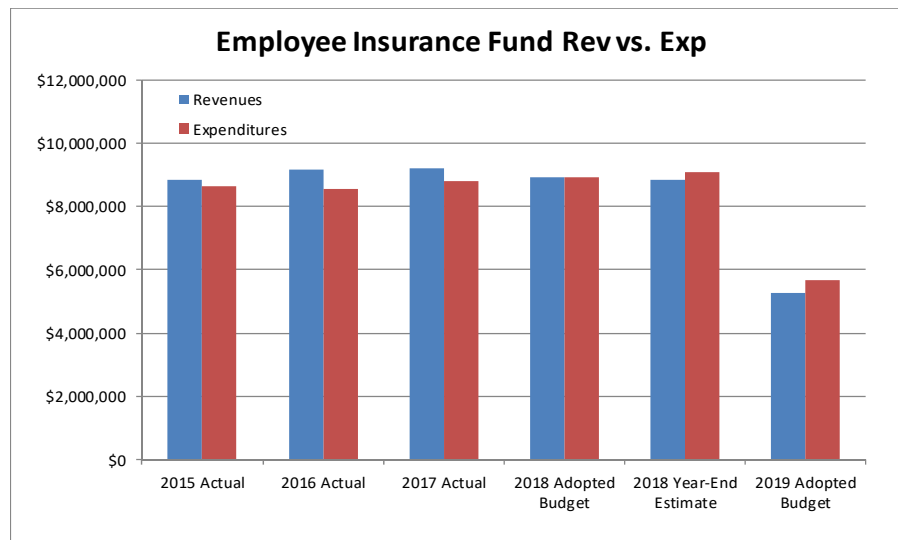


Photo by Eric Dyck

Employee Insurance Fund

Employee Insurance Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|---------------------|---------------------|---------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Charges for services | \$ 370,059 | \$ 43,519 | \$ 14,878 | \$ 24,219 | \$ 23,210 | \$ 19,050 |
| Employer/employee contributions | 8,398,987 | 9,016,518 | 9,096,321 | 8,801,774 | 8,771,530 | 5,190,730 |
| Investment earnings | 48,752 | 31,542 | 41,946 | 56,500 | 55,450 | 41,500 |
| Miscellaneous | 3,006 | 57,538 | 64,675 | 33,000 | 2,640 | 11,000 |
| Total revenues | 8,820,804 | 9,149,117 | 9,217,820 | 8,915,493 | 8,852,830 | 5,262,280 |
| Expenditures | | | | | | |
| General government | 8,637,254 | 8,537,269 | 8,788,248 | 8,934,668 | 9,081,870 | 5,673,790 |
| Total expenditures | 8,637,254 | 8,537,269 | 8,788,248 | 8,934,668 | 9,081,870 | 5,673,790 |
| Excess (deficiency) of financial sources over financial uses | 183,550 | 611,848 | 429,572 | (19,175) | (229,040) | (411,510) |
| Fund Balance, Beginning of Year | \$ 2,439,389 | \$ 2,622,939 | \$ 3,234,787 | \$ 3,341,752 | \$ 3,664,359 | \$ 3,435,319 |
| Fund Balance, End of Year | \$ 2,622,939 | \$ 3,234,787 | \$ 3,664,359 | \$ 3,322,577 | \$ 3,435,319 | \$ 3,023,809 |



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 – \$5,262,280

Revenues for this fund are received from contributions from the city and employees. In 2015, the city changed the health premium tiers from three to four to better allocate premiums according to participant usage. This new tier structure also moved the city's health plan toward similar cost-sharing trends in the Denver-Boulder market. Health premiums decreased less than 1% in 2017 and decreased 4% in 2018 due to a health premium holiday for one pay period. Anticipated decreases in 2019 are the result of the fire separation (reduction in workforce of nearly 200 employees) as well as planned health premium holidays for two pay periods. Decreases in Life, AD&D, LTD, STD, Unemployment and Worker's Compensation are all related to the fire separation.

Expenditures – \$5,673,790

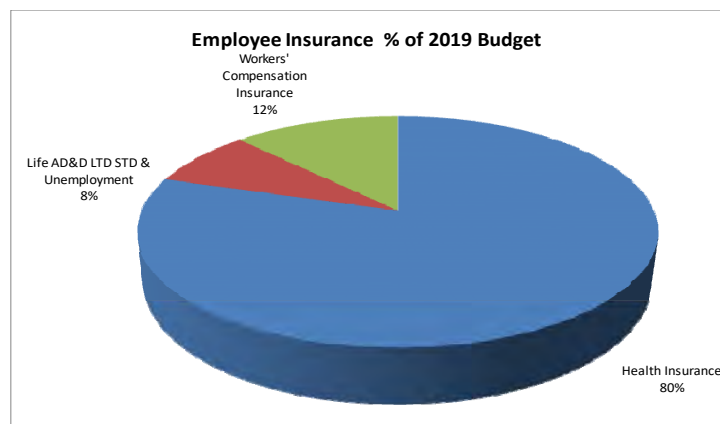
Expenditures from this fund include operations costs. Reserves in this fund are annually reviewed to ensure that premiums cover estimated costs. The significant decrease in expenditures for 2019 is related to the fire separation noted above.

Revenue Summary

| Insurance Funds | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Health Insurance | 7,453,771 | 7,633,054 | 7,535,781 | 7,108,500 | 7,131,830 | 4,295,930 |
| Life AD&D LTD STD & Unemployment | 574,188 | 666,201 | 620,939 | 648,658 | 649,720 | 435,810 |
| Workers' Compensation Insurance | 792,847 | 849,862 | 1,061,100 | 1,158,335 | 1,071,280 | 530,540 |
| <i>Total Employee Health Ins Fund Revenues</i> | <i>8,820,806</i> | <i>9,149,117</i> | <i>9,217,820</i> | <i>8,915,493</i> | <i>8,852,830</i> | <i>5,262,280</i> |

Expenditure Summary

| Insurance Funds | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Health Insurance | 7,262,086 | 7,001,073 | 6,724,964 | 7,196,820 | 7,253,870 | 4,522,980 |
| Life AD&D LTD STD & Unemployment | 637,181 | 716,381 | 635,786 | 702,452 | 726,630 | 450,810 |
| Workers' Compensation Insurance | 737,987 | 819,815 | 1,427,498 | 1,035,397 | 1,101,370 | 700,000 |
| <i>Total Employee Health Ins Fund Expenditures</i> | <i>8,637,254</i> | <i>8,537,269</i> | <i>8,788,248</i> | <i>8,934,669</i> | <i>9,081,870</i> | <i>5,673,790</i> |



Employee Insurance Fund

| Health Insurance Fund Line Item Budget Revenue Summary | | | | | | | |
|---|------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 60-171-5752 | Cafeteria Plan | 96 | - | - | - | - | - |
| 60-174-5700 | Interest Earnings | 21,507 | 16,231 | 24,929 | 30,000 | 30,000 | 30,000 |
| 60-174-5742 | City Contr . PPO | 5,214,997 | 5,546,352 | 5,514,343 | 5,200,000 | 5,238,820 | 3,127,480 |
| 60-174-5743 | City Contr . Dental | 244,077 | 262,937 | 269,996 | 268,000 | 256,220 | 144,650 |
| 60-174-5744 | Retiree Contr . Dental | 1,768 | 589 | 2,213 | - | 540 | 540 |
| 60-174-5745 | Retiree Contr . Health | 11,981 | 7,473 | 11,587 | - | 10,300 | 10,300 |
| 60-174-5746 | Empl. Contr.PPO | 1,392,618 | 1,405,996 | 1,364,939 | 1,280,000 | 1,293,890 | 804,960 |
| 60-174-5748 | Empl. Contr.Dental | 222,767 | 230,070 | 231,107 | 230,000 | 220,850 | 129,730 |
| 60-174-5749 | Refunds & Misc. Health | 109 | 48,070 | 35,546 | 23,000 | 1,000 | 1,000 |
| 60-174-5750 | COBRA Admin 2% Fees | 923 | 695 | 1,078 | 700 | 300 | 300 |
| 60-174-5751 | SMHO Contr . PPO | 321,055 | 31,534 | - | - | - | - |
| 60-174-5752 | SMHO Contr . Dental | 21,873 | 2,049 | - | - | - | - |
| 60-174-5754 | Vision | - | 77,258 | 80,043 | 76,800 | 79,910 | 46,970 |
| 60-174-5801 | Other Misc Revenue | - | 3,800 | - | - | - | - |
| Total Revenues | | 7,453,771 | 7,633,054 | 7,535,781 | 7,108,500 | 7,131,830 | 4,295,930 |

| Health Insurance Line Item Detail Expenditure Summary | | | | | | | |
|--|-----------------------------|------------------|------------------|------------------|---------------------------|------------------------------|---------------------------|
| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
| 60-171-7419 | Bank Fees | 883 | 304 | 407 | 500 | 410 | 410 |
| 60-171-7437 | Cafeteria Sec 125 Admin Fee | 6,732 | 9,734 | 10,719 | 11,000 | 10,740 | 7,200 |
| 60-171-7700 | Other Charges | (3,543) | 3,377 | 13,513 | 3,500 | - | - |
| 60-174-7360 | Software Maintenance | 6,059 | 5,642 | 5,832 | 6,000 | 5,900 | 5,900 |
| 60-174-7430 | Admin Fees | 581,327 | 289,930 | 311,966 | 283,000 | 289,950 | 153,530 |
| 60-174-7431 | Audit | 34,506 | 2,520 | 4,114 | 2,000 | 2,000 | 2,000 |
| 60-174-7432 | Benefit Consulting Fees | 32,156 | 33,463 | 34,750 | 43,000 | 19,450 | 19,450 |
| 60-174-7440 | Vision | 81,049 | 77,318 | 80,143 | 86,000 | 81,440 | 48,050 |
| 60-174-7510 | Lease Agreement | - | - | - | 5,700 | 5,500 | 5,700 |
| 60-174-7662 | Stop Loss Prem..PPO | 612,497 | 801,136 | 786,975 | 852,000 | 860,200 | 520,000 |
| 60-174-7672 | Claims Paid | 5,469,985 | 5,152,973 | 4,814,073 | 5,200,000 | 5,278,870 | 3,300,000 |
| 60-174-7674 | Dental Claims Paid | 362,980 | 355,774 | 352,537 | 370,000 | 361,600 | 227,810 |
| 60-174-7680 | Employee Clinic | - | 228,379 | 250,791 | 285,120 | 288,810 | 193,500 |
| 60-174-7690 | Employee Wellness Program | 48,857 | 11,386 | 28,851 | 20,000 | 20,000 | 20,000 |
| 60-174-7691 | Employee Assistance Program | 28,598 | 29,137 | 30,293 | 29,000 | 29,000 | 19,430 |
| Total Expenditures | | 7,262,086 | 7,001,073 | 6,724,964 | 7,196,820 | 7,253,870 | 4,522,980 |

Employee Insurance Fund

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

| Account Number and Description | | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|------|---------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 61-174-5742 | 1072 | City Contr.Life & AD&D | 129,458 | 663,607 | 618,963 | 529,682 | 80,460 | 53,910 |
| 61-174-5742 | 1073 | City Contr . LTD | 425,467 | - | - | 80,644 | 541,310 | 362,680 |
| 61-174-5742 | 1429 | City Contr . STD | - | - | - | 13,313 | 13,840 | 9,270 |
| 61-174-5742 | 1220 | City Payroll Unemployment | 5,369 | - | - | 23,519 | 12,610 | 8,450 |
| 61-174-5751 | 1072 | SMHO Contr . Life & AD&D | 5,480 | 1,179 | - | - | - | - |
| 61-174-5751 | 1073 | SMHO Contr . LTD | 6,979 | - | - | - | - | - |
| 61-174-5700 | | Interest Earnings | 1,420 | 1,415 | 1,976 | 1,500 | 1,500 | 1,500 |
| 61-174-5811 | | Other Misc. Revenues | 15 | - | - | - | - | - |
| Total Revenues | | | 574,188 | 666,201 | 620,939 | 648,658 | 649,720 | 435,810 |

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

| Account Number and Description | | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|------|----------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 61-174-7430 | | Admin Fees - STD | - | - | - | 16,000 | 15,000 | 8,460 |
| 61-174-7662 | 1072 | Ins Prem . Life & A D & D | 499,171 | 677,736 | 612,162 | 482,626 | 641,630 | 394,260 |
| 61-174-7662 | 1073 | Ins Prem .L. T. D. | 89,234 | - | - | 145,150 | 50,000 | 29,860 |
| 61-174-7672 | 1220 | Claims Paid . Unemployment | 34,736 | 38,645 | 23,234 | 44,948 | 15,000 | 15,000 |
| 61-174-7673 | 1429 | Claims Paid . STD | 14,040 | - | 390 | 13,728 | 5,000 | 3,230 |
| Total Expenditures | | | 637,181 | 716,381 | 635,786 | 702,452 | 726,630 | 450,810 |

Employee Insurance Fund

Workers' Compensation Insurance Fund Line Item Detail Revenue Summary

| | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|---------------------------|----------------|----------------|------------------|------------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| Account Number and Description | | | | | | | |
| 64-174-5700 | Interest Earnings | 25,825 | 13,896 | 15,041 | 25,000 | 23,950 | 10,000 |
| 64-174-5742 | City Payroll Contribution | 764,236 | 830,298 | 1,016,930 | 1,123,335 | 1,045,690 | 510,540 |
| 64-174-5749 | Refunds & Misc. Revenue | 2,786 | 5,668 | 29,129 | 10,000 | 1,640 | 10,000 |
| Total Revenues | | 792,847 | 849,862 | 1,061,100 | 1,158,335 | 1,071,280 | 530,540 |

Workers' Compensation Insurance Fund Line Item Detail Expenditure Summary

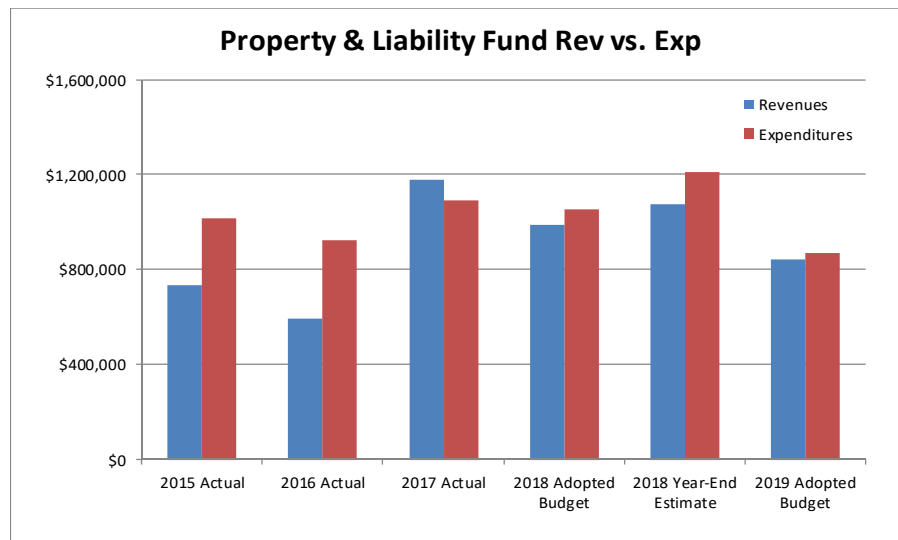
| | | 2015 | 2016 | 2017 | 2018 | 2018 | 2019 |
|--------------------------------|-------------------|----------------|----------------|------------------|------------------|-------------------|----------------|
| | | Actual | Actual | Actual | Adopted Budget | Year-End Estimate | Adopted Budget |
| Account Number and Description | | | | | | | |
| 64-174-7419 | Bank Fees | 1,269 | 327 | 445 | 500 | 440 | 400 |
| 64-174-7430 | Admin Fees | 5,794 | 15,011 | 14,294 | 14,840 | 16,080 | 16,090 |
| 64-174-7431 | Broker/ Act/Audit | 18,962 | 38,957 | 15,000 | 32,340 | 23,010 | 23,010 |
| 64-174-7435 | TPA Expenses | 31,857 | 22,093 | 22,094 | 23,420 | 27,470 | 27,470 |
| 64-174-7662 | Stop Loss | 83,375 | 83,820 | 98,798 | 88,850 | 107,120 | 70,000 |
| 64-174-7672 | Claims Paid | 596,730 | 659,607 | 1,276,867 | 875,447 | 927,250 | 563,030 |
| Total Expenditures | | 737,987 | 819,815 | 1,427,498 | 1,035,397 | 1,101,370 | 700,000 |

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Property and Liability Insurance Fund

Property & Liability Fund 2015-2019 Summary of Estimated Financial Sources and Uses

| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|---|-------------------|-------------------|-------------------|---------------------------|------------------------------|---------------------------|
| Revenues | | | | | | |
| Charges for services | \$ 383,150 | \$ 383,270 | \$ 830,630 | \$ 938,400 | \$ 938,910 | \$ 783,910 |
| Investment earnings | 8,020 | 1,240 | (648) | 3,000 | 6,480 | 6,400 |
| Miscellaneous | 344,358 | 207,606 | 349,232 | 50,000 | 130,000 | 50,000 |
| Total revenues | 735,528 | 592,116 | 1,179,214 | 991,400 | 1,075,390 | 840,310 |
| Expenditures | | | | | | |
| General government | 1,018,409 | 922,214 | 1,091,524 | 1,052,000 | 1,210,140 | 870,650 |
| Total expenditures | 1,018,409 | 922,214 | 1,091,524 | 1,052,000 | 1,210,140 | 870,650 |
| Excess (deficiency) of financial sources over financial uses | (282,881) | (330,098) | 87,690 | (60,600) | (134,750) | (30,340) |
| Fund Balance, Beginning of Year | \$ 942,767 | \$ 659,886 | \$ 329,788 | \$ 410,997 | \$ 417,478 | \$ 282,728 |
| Fund Balance, End of Year | \$ 659,886 | \$ 329,788 | \$ 417,478 | \$ 350,397 | \$ 282,728 | \$ 252,388 |



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 – \$840,310

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 – \$870,650

Expenditures from this fund include primarily cost for insurance.

Revenue Line Item Budget

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|-------------------------|----------------|----------------|------------------|---------------------------|------------------------------|---------------------------|
| 68-171-5700 | Interest Earnings | 8,020 | 1,240 | (648) | 3,000 | 6,480 | 6,400 |
| 68-171-5742 | Claims Reimbursement | 344,358 | 207,606 | 349,232 | 50,000 | 130,000 | 50,000 |
| 68-171-5871 | General Fund Operations | 35,100 | 208,800 | 610,100 | 700,000 | 700,000 | 600,000 |
| 68-171-5874 | Sewer Fund | 94,920 | 99,670 | 129,540 | 150,000 | 153,520 | 153,520 |
| 68-171-5875 | Storm Fund | 12,660 | 13,290 | 17,190 | 20,000 | 20,390 | 20,390 |
| 68-171-5876 | EMT Fund | 25,310 | 41,580 | 48,600 | 40,000 | 55,000 | - |
| 68-171-5877 | Comm Center | 12,660 | 13,290 | 16,800 | 20,000 | - | - |
| 68-171-5878 | Geneva Village Fund | 6,330 | 6,640 | 8,400 | 8,400 | 10,000 | 10,000 |
| 68-171-5880 | Fleet Maintenance | 196,170 | - | - | - | - | - |
| Total Revenues | | 735,528 | 592,116 | 1,179,214 | 991,400 | 1,075,390 | 840,310 |

Expenditure Line Item Budget

| Account Number and Description | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Adopted Budget | 2018 Year-End Estimate | 2019 Adopted Budget |
|--------------------------------|--------------------------------|------------------|----------------|------------------|---------------------------|------------------------------|---------------------------|
| 68-174-7431 | Broker/Act/Audit | 10,500 | 31,250 | 99,300 | 31,250 | 44,200 | 31,250 |
| 68-174-7443 | Special Legal Services | - | - | - | - | 25,030 | - |
| 68-174-7610 | Property & Liability Insurance | 457,283 | 476,906 | 496,756 | 525,000 | 497,740 | 351,250 |
| 68-174-7650 | Self Insurance - City | 550,626 | 414,058 | 495,468 | 495,750 | 643,170 | 488,150 |
| Total Expenditures | | 1,018,409 | 922,214 | 1,091,524 | 1,052,000 | 1,210,140 | 870,650 |



Photo by Laura Salinas

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 only general maintenance of infrastructure or replacement of assets at the end of their useful life.

The core projects for 2019 are as follows:

- \$3,150,829 – Lease Payments. Includes \$1,692,919 for early retirement of fire-related leases due to fire separation effective Jan. 1, 2019.
- \$370,000 – Information Technology. Includes replacement of computers, servers, storage area network and network infrastructure.
- \$256,720 – Police. Replacement of existing equipment and technology. \$117,190 to be reimbursed through E-911 Area Operating Funds.
- \$300,000 – Public Works. Building maintenance. Includes replacement of windows and inefficient lighting as well as several smaller projects throughout city-owned buildings.
- \$1,496,500 – Public Works. Pavement Management Projects. Includes regular maintenance and mill/overlay of streets and related infrastructure (curb, gutter, sidewalk.) Only the portion of pavement management covered through the Highway User Tax Fund is considered a core project. The remainder is included below.
- \$800,000 – Public Works. Replacement of fleet vehicles and equipment.

Projects that were funded in excess of \$25,000 in addition to the core projects are as follows:

- \$150,000 – Information Technology. Upgrade to latest version of Microsoft Office/Google.
- \$150,000 – City Clerk. Replace existing municipal court software.
- \$500,000 – Police. Replacement of existing Records Management System.
- \$150,000 – Public Works. Americans with Disabilities Act (ADA) Improvements.
- \$717,934 – Public Works. Pavement management projects (non-HUTF).
- \$400,000 – Public Works. Rio Grande Bridge. Total project cost is \$800,000 with \$400,000 accounted for in the Grant Fund as it will be reimbursed through a grant.
- \$250,000 – Public Works. Santa Fe PEL (Planning and Environmental Linkages) Study.

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 that have significant negative operating budget impacts. Therefore, large projects are staggered over time.

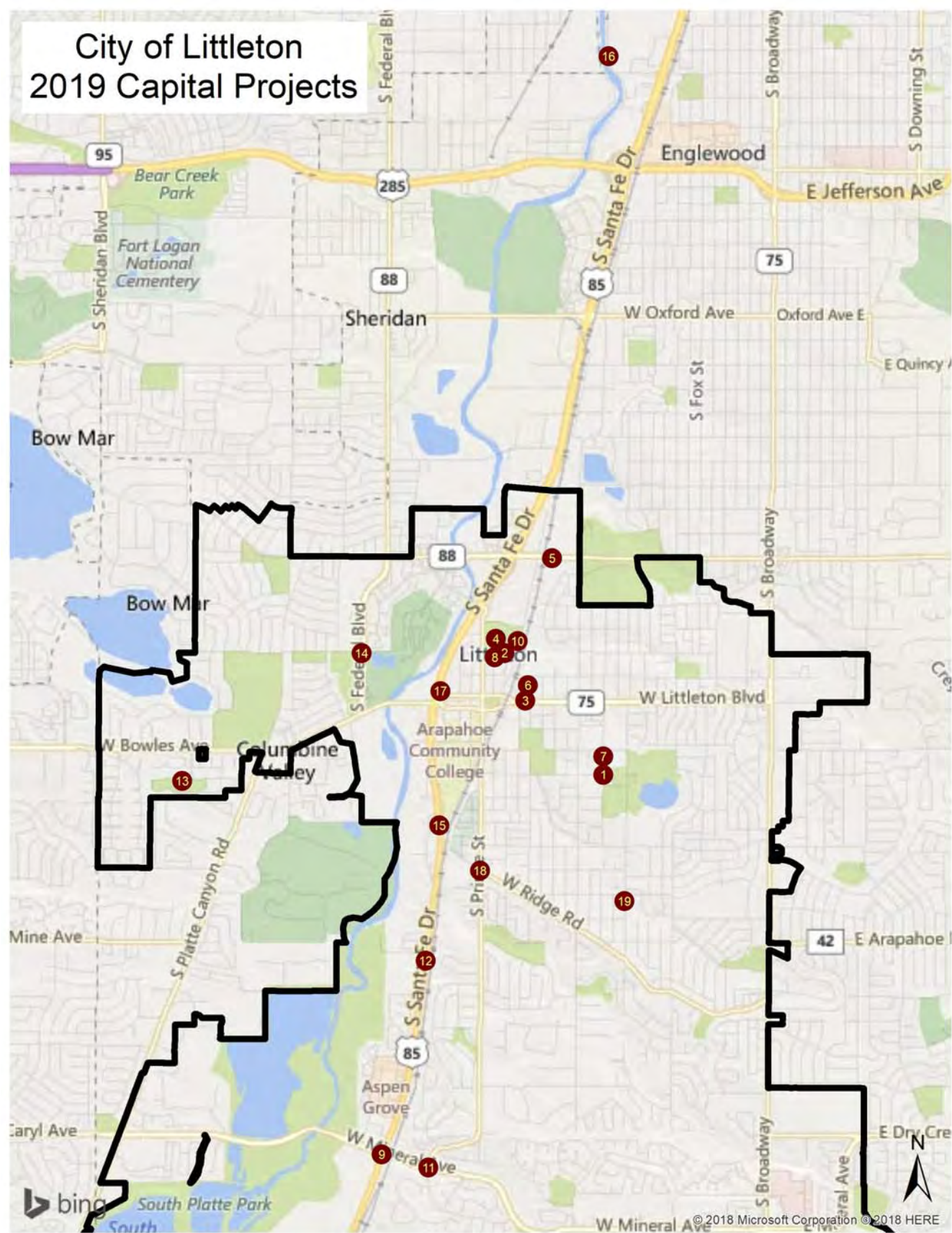
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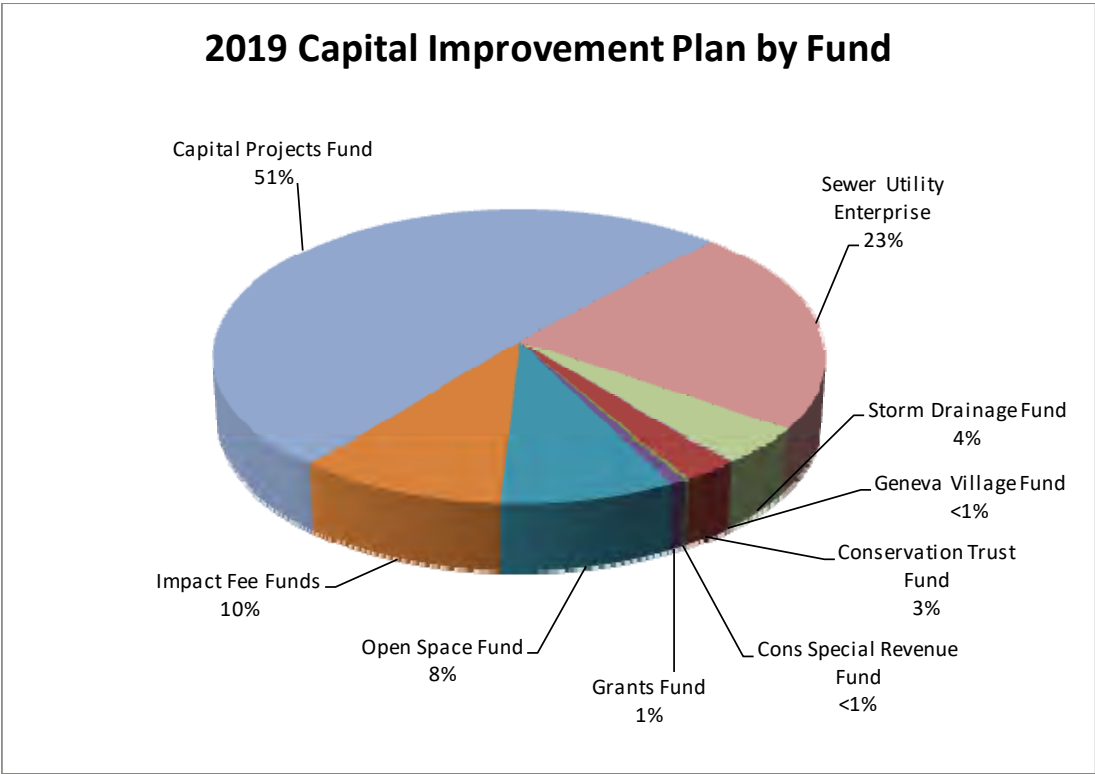
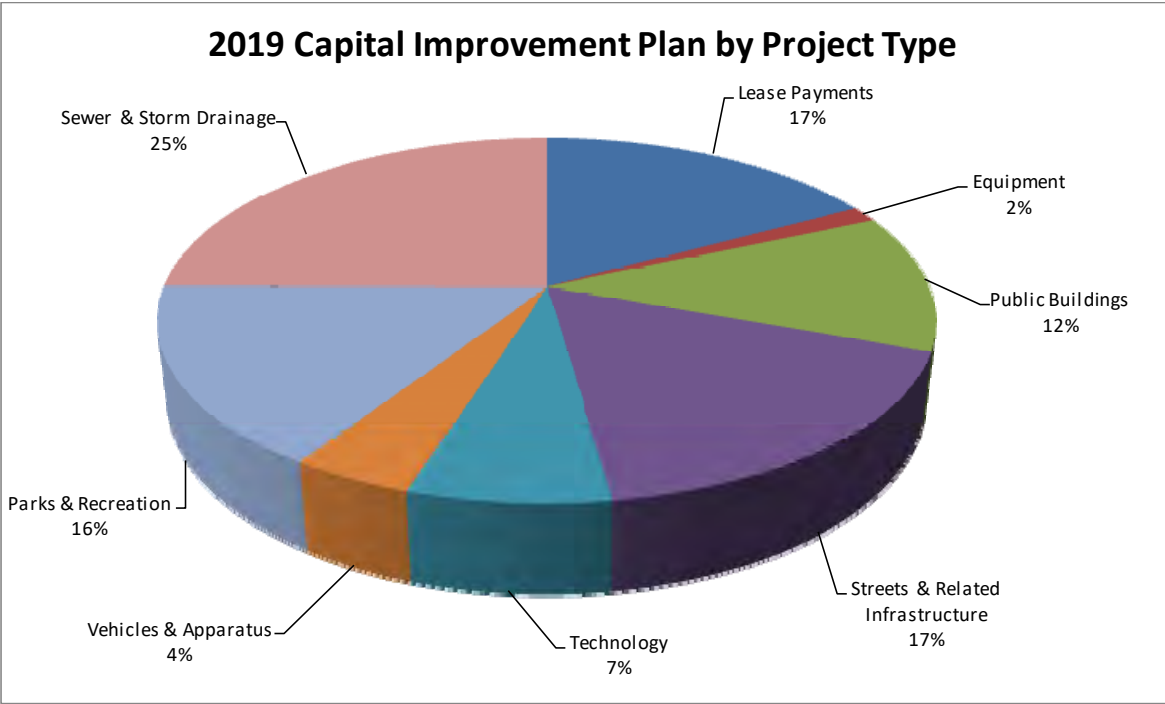
On the following page is a map of the significant projects included in the 2019 Budget. (This map is not indicative of all capital projects as it does not include minor projects of \$50,000 or less nor does it include recurring maintenance-type projects.) These projects are budgeted from various funds including Capital Projects, Sewer Utility, Storm Drainage, Conservation Trust, Grants, Open Space and Impact Fees:



Capital Improvement Plan

| Map Ref | Project | 2019 Budget |
|---------------------------|--|----------------------|
| 1 | Marmot Library Consortium | \$ 110,000 |
| 2 | Microsoft Office/Google Upgrade | 150,000 |
| 3 | Courthouse Software | 150,000 |
| 4 | RMS/CAD Replacement | 500,000 |
| 5 | Bellevue Campus Plan | 55,000 |
| 6 | Courthouse Lights | 65,000 |
| 7 | Library Boiler Replacement | 275,000 |
| 8 | Facility Improvements | 1,600,000 |
| 9 | Santa Fe Congestion Study (PEL) | 250,000 |
| 10 | Rio Grande Bridge | 800,000 |
| 11 | Jackass Gulch Phase II | 60,000 |
| 12 | Reynolds Landing | 100,000 |
| 13 | Hamlet Park Playground | 237,500 |
| 14 | Bowles Grove Ball Field Renovation | 300,000 |
| 15 | Hudson Gardens River Enhancement Phase I | 400,000 |
| 16 | Capital Projects - SPWRP | 3,600,048 |
| 17 | Skunk Hollow Pond for regional downtown area | 75,000 |
| 18 | Ridge Road storm sewer | 180,000 |
| 19 | Little's Creek Gallup-Peakview intersection | 250,000 |
| City-Wide Projects | | |
| | Pavement Management Projects | 2,214,434 |
| | Sanitary Sewer Upgrades | 250,000 |
| | ADA Improvements | 150,000 |
| | CDBG Sidewalks (NE Neighborhoods) | 127,500 |
| | Projects Total | \$ 11,789,482 |





Five Year Projection – Capital Projects Fund

| Project Name | 2018 | | | | | | 2018 - 2023 | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--|
| | Estimated | 2019 | 2020 | 2021 | 2022 | 2023 | Total | |
| Debt and Other Long-Term Obligations | | | | | | | | |
| Museum Lease Payments | \$ 1,089,560 | \$ 1,086,350 | \$ 1,087,400 | \$ 1,092,550 | \$ 1,086,650 | \$ - | \$ 5,442,510 | |
| Courthouse Lease (LBA) | 219,920 | 219,080 | 218,070 | 216,890 | 220,540 | 218,860 | 1,313,360 | |
| Platform Truck Lease | 187,480 | 1,072,397 | - | - | - | - | 1,259,877 | |
| Radios: Police and Public Works | 152,480 | 152,480 | 152,480 | 152,480 | 152,480 | 152,480 | 914,880 | |
| Radios: Fire | 103,420 | 620,522 | - | - | - | - | 723,942 | |
| SUBTOTAL | \$ 1,752,860 | \$ 3,150,829 | \$ 1,457,950 | \$ 1,461,920 | \$ 1,459,670 | \$ 371,340 | \$ 9,654,569 | |
| Technology | | | | | | | | |
| PC's/Infrastr/Pol Mobile (non-capital) | 199,100 | 180,000 | 150,000 | 150,000 | 150,000 | 150,000 | 979,100 | |
| Network Infrastructure Upgrade | 110,346 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 410,346 | |
| SAN Upgrade | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 300,000 | |
| Server / Storage Replacements | 60,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 460,000 | |
| MS Office Upgrade/Google | - | 150,000 | - | - | - | - | 150,000 | |
| RMS/CAD | - | 500,000 | - | - | - | - | 500,000 | |
| RMS Laptop Replacements | 20,500 | - | - | - | - | - | 20,500 | |
| MDT Replacement - Front-line | 33,500 | - | - | - | - | - | 33,500 | |
| Codes Software | 160,000 | - | - | - | - | - | 160,000 | |
| Courthouse Software | - | 150,000 | - | - | - | - | 150,000 | |
| SUBTOTAL | \$ 633,446 | \$ 1,170,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 3,163,446 | |
| Equipment | | | | | | | | |
| Equipment Replacement | 115,530 | 139,530 | 99,100 | 101,580 | 104,120 | 106,723 | 666,583 | |
| Communications Equip. Replace - E-911 | 117,190 | 117,190 | 126,000 | 126,000 | 126,000 | 126,000 | 738,380 | |
| Extrication Equipment | 50,000 | - | - | - | - | - | 50,000 | |
| Thermal Imaging Cameras | 7,000 | - | - | - | - | - | 7,000 | |
| Opticom Installations | 10,500 | - | - | - | - | - | 10,500 | |
| Electric Cot Lift System | 52,000 | - | - | - | - | - | 52,000 | |
| SUBTOTAL | \$ 352,220 | \$ 256,720 | \$ 225,100 | \$ 227,580 | \$ 230,120 | \$ 232,723 | \$ 1,524,463 | |
| Vehicles | | | | | | | | |
| Armored Vehicle | 305,000 | - | - | - | - | - | 305,000 | |
| Engine Replacements | 9,531 | - | - | - | - | - | 9,531 | |
| Fleet Replacement Vehicles | 1,272,109 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 5,272,109 | |
| SUBTOTAL | \$ 1,586,640 | \$ 800,000 | \$ 800,000 | \$ 800,000 | \$ 800,000 | \$ 800,000 | \$ 5,586,640 | |
| Public Buildings | | | | | | | | |
| Littleton Center Elevator Car and Controller Upgrade | 135,000 | - | - | - | - | - | 135,000 | |
| Courthouse Security | 13,500 | - | - | - | - | - | 13,500 | |
| Service Center Security | 40,000 | - | - | - | - | - | 40,000 | |
| Service Center - Gate Replacement | 49,000 | - | - | - | - | - | 49,000 | |
| Littleton Center-Replace Window Seals | 60,000 | 40,000 | - | - | - | - | 100,000 | |
| Courthouse Lights | - | 65,000 | - | - | - | - | 65,000 | |
| Bellview Campus Plan | - | 55,000 | - | - | - | - | 55,000 | |
| LPD Lighting | - | 28,500 | - | - | - | - | 28,500 | |
| Community Room Drywall | - | 25,500 | - | - | - | - | 25,500 | |
| LPD/LC Parking Lot Lighting | - | 16,000 | - | - | - | - | 16,000 | |
| General Building Maintenance | - | 70,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,270,000 | |
| SUBTOTAL | \$ 297,500 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,797,500 | |
| Streets and Infrastructure | | | | | | | | |
| ADA Improvements | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 | |
| Traffic Signals | 249,809 | - | 175,000 | 175,000 | 175,000 | 175,000 | 949,809 | |
| Santa Fe Mineral/Traffic Poles | 400,000 | - | - | - | - | - | 400,000 | |
| Concrete Roadway Improvements | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 | |
| Street Rehabilitation | 1,170,108 | 1,664,434 | 747,195 | 735,832 | 723,037 | 769,683 | 5,810,289 | |
| Traffic Calming | - | 25,000 | 25,000 | 25,000 | 25,000 | - | 100,000 | |
| Committed Street Maintenance | - | - | 3,100,000 | 3,193,000 | 3,288,790 | 3,387,454 | 12,969,244 | |
| Curb, Gutter, and Sidewalk | 105,000 | 350,000 | 325,000 | 300,000 | 275,000 | 250,000 | 1,605,000 | |
| Rio Grande Bridge | 95,000 | 400,000 | - | - | - | - | 495,000 | |
| Bridge Improvements | - | - | 70,000 | 70,000 | 70,000 | 70,000 | 280,000 | |
| Downtown Infrastructure Upgrades | 50,000 | - | - | - | - | - | 50,000 | |
| Pedestrian Crossing Improvements | 40,000 | - | - | - | - | - | 40,000 | |
| Santa Fe Congestion Study (PEL) | - | 250,000 | - | - | - | - | 250,000 | |
| SUBTOTAL | \$ 2,109,917 | \$ 3,039,434 | \$ 4,792,195 | \$ 4,848,832 | \$ 4,906,827 | \$ 5,002,137 | \$ 24,699,342 | |
| TABOR Projects | | | | | | | | |
| TABOR Street Rehab & Other projects | 1,937,904 | - | - | - | - | - | 1,937,904 | |
| SUBTOTAL | \$ 1,937,904 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,937,904 | |
| Total Capital Projects Fund | \$ 8,670,487 | \$ 8,716,983 | \$ 7,915,245 | \$ 7,978,332 | \$ 8,036,617 | \$ 7,046,200 | \$ 48,363,864 | |

Five Year Projection – Other Funds

| Project | Estimated 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2018 - 2023 Total |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|----------------------|
| Consolidated Special Revenues Fund | | | | | | | |
| Video Equipment | 39,000 | 39,000 | 39,000 | 39,000 | 39,975 | 40,974 | 236,949 |
| TOTAL | \$ 39,000 | \$ 39,000 | \$ 39,000 | \$ 39,000 | \$ 39,975 | \$ 40,974 | \$ 236,949 |
| Conservation Trust Fund | | | | | | | |
| Parkland Maintenance | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 600,000 |
| South Platte Park | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 300,000 |
| Pedestrian Crossing | 24,000 | - | - | - | - | - | 24,000 |
| Library/Museum Security System Upgrades | - | - | - | 196,000 | - | 140,780 | 336,780 |
| Library - Window Replacement | 26,500 | - | - | - | - | - | 26,500 |
| Library - Boiler Replacement | - | 275,000 | - | - | - | - | 275,000 |
| Condensation Return Tank | - | 22,000 | - | - | - | - | 22,000 |
| Roof Replacement on Museum Historic Buildings | 68,850 | - | - | - | - | - | 68,850 |
| TOTAL | \$ 269,350 | \$ 447,000 | \$ 150,000 | \$ 346,000 | \$ 150,000 | \$ 290,780 | \$ 1,653,130 |
| General Fund | | | | | | | |
| Large printer | 11,000 | - | - | - | - | - | 11,000 |
| Replacement Large Event Tent | 8,500 | - | - | - | - | - | 8,500 |
| TOTAL | \$ 19,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 19,500 |
| Geneva Village | | | | | | | |
| Building Improvements | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| TOTAL | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 100,000 |
| Grants Fund | | | | | | | |
| Rio Grande Bridge | - | 400,000 | - | - | - | - | 400,000 |
| CDBG Sidewalk Construction | 127,500 | 127,500 | 127,500 | 127,500 | 127,500 | 127,500 | 765,000 |
| Electronic Access to DMV Records | 8,000 | - | - | - | - | - | 8,000 |
| TOTAL | \$ 135,500 | \$ 527,500 | \$ 127,500 | \$ 127,500 | \$ 127,500 | \$ 127,500 | \$ 1,173,000 |
| Impact Fee Funds | | | | | | | |
| Facility improvements | - | 1,600,000 | 250,000 | - | 350,000 | 800,000 | 3,000,000 |
| Vehicle Purchase | 170,000 | - | - | - | - | - | 170,000 |
| Fire - Loan Interest | 800 | - | - | - | - | - | 800 |
| Marmot Library Consortium | - | 110,000 | - | - | - | - | 110,000 |
| TOTAL | \$ 170,800 | \$ 1,710,000 | \$ 250,000 | \$ - | \$ 350,000 | \$ 800,000 | \$ 3,280,800 |
| Open Space Fund | | | | | | | |
| Capital Projects - SSPR | 96,251 | 33,940 | 50,000 | 50,000 | 50,000 | 50,000 | 330,191 |
| SSPR Contract | 275,230 | 258,290 | 342,060 | 351,373 | 360,947 | 370,788 | 1,958,688 |
| Rent (State Land Board - Depot Art Center) | 19,130 | 19,710 | 20,301 | 20,910 | 21,538 | 22,184 | 123,773 |
| Reynolds Landing | - | 100,000 | - | - | - | - | 100,000 |
| Hudson Gardens River Enhancement Phase I | - | 400,000 | - | - | - | - | 400,000 |
| Sterne Park | 93,750 | - | - | - | - | - | 93,750 |
| Promise Park Playground | 121,000 | - | - | - | - | - | 121,000 |
| Elati Park Playground | 113,000 | - | - | - | - | - | 113,000 |
| Field Elementary | 337,950 | - | - | - | - | - | 337,950 |
| Highline Canal Conservancy | 20,000 | 25,000 | - | - | - | - | 45,000 |
| Hamlet Park Playground | - | 237,500 | - | - | - | - | 237,500 |
| Harlow Park Tennis | - | - | 750,000 | - | - | - | 750,000 |
| Writer's Vista Restroom and Shelter | - | - | 592,500 | - | - | - | 592,500 |
| Berry Park | - | - | 18,000 | 175,000 | - | - | 193,000 |
| Ida Park Playground | - | - | 7,000 | 50,000 | - | - | 57,000 |
| Southbridge Park Ball Field, Playground | - | - | 40,000 | 565,000 | - | - | 605,000 |
| Major Trail Wayfinding | - | - | 35,000 | 450,000 | - | - | 485,000 |
| Planning & Design for 2019 Projects | 100,000 | - | - | - | - | - | 100,000 |
| Planning & Design for 2023 Projects | - | - | - | - | 100,000 | - | 100,000 |
| Chatfield Water Rights | 75,000 | - | - | - | - | - | 75,000 |
| Jackass Gulch Phase II | - | 60,000 | - | - | - | - | 60,000 |
| Bowles Grove Ball Field Renovation | 125,000 | 300,000 | - | - | - | - | 425,000 |
| Progress Park (shelter, restrooms, parking, etc.) | 406,350 | - | - | - | - | - | 406,350 |
| Charley Emley Park Renovations | 150,000 | - | - | - | - | - | 150,000 |
| TOTAL | \$ 1,932,661 | \$ 1,434,440 | \$ 1,854,861 | \$ 1,662,283 | \$ 532,485 | \$ 442,972 | \$ 7,859,703 |

Five Year Projection – Other Funds

| Project | Estimated 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2018 - 2023 Total |
|---|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| Sewer Utility Enterprise | | | | | | | |
| Treatment Plant | 1,550,000 | 3,600,048 | 5,500,000 | 10,535,500 | 6,912,500 | 6,706,500 | 34,804,548 |
| BioGas | 4,000,000 | - | - | - | - | - | 4,000,000 |
| Sanitary Sewer Upgrades | 100,000 | 250,000 | 300,000 | 350,000 | 400,000 | 450,000 | 1,850,000 |
| Hardware/Software Asset | 175,000 | - | - | - | - | - | 175,000 |
| Utility Billing System Replacement | - | - | 100,000 | 100,000 | - | - | 200,000 |
| TOTAL | \$ 5,825,000 | \$ 3,850,048 | \$ 5,900,000 | \$ 10,985,500 | \$ 7,312,500 | \$ 7,156,500 | \$ 41,029,548 |
| Storm Enterprise | | | | | | | |
| Little's Creek Gallup-Peakview intersection | - | 250,000 | 250,000 | - | - | - | 500,000 |
| Rangeview Gulch | - | - | - | - | 50,000 | - | 50,000 |
| Rangeview Gulch Detention at Turtle Lake | - | - | 7,000 | - | 200,000 | 150,000 | 357,000 |
| Slaughterhouse Gulch/Windermere culvert design/const | - | - | - | - | - | 50,000 | 50,000 |
| Slaughterhouse Gulch/Powers Park and Huron St. Pipe rehab | - | 50,000 | - | - | - | - | 50,000 |
| Lowell/Wynetka pipe rehab | - | - | 20,000 | - | - | - | 20,000 |
| Inlet replacements; Broadway/7134 Acoma, Sterne... | - | - | 15,000 | - | - | - | 15,000 |
| Mineral Ave. W of South Platte R; sep FES into cooley | - | - | 5,000 | - | - | - | 5,000 |
| Undefined Repair Projects | - | - | 10,000 | 30,000 | 50,000 | 200,000 | 290,000 |
| Trailmark underdrains | - | 50,000 | 108,000 | 106,000 | 50 | 50 | 264,100 |
| Museum Storm sewer/Library Lane Storm sewer | - | - | 150,000 | - | - | - | 150,000 |
| Rige Road storm sewer | - | 180,000 | - | - | - | - | 180,000 |
| Lowell/Lotonka/3397 W Arlington... | - | - | 30,000 | - | - | - | 30,000 |
| 700 block S. Bryant storm | - | - | - | 50,000 | - | - | 50,000 |
| 1305 W. Davies Pl. outlet | - | - | - | 20,000 | - | - | 20,000 |
| 200-300 Rafferty Gardens | - | - | - | 50,000 | - | - | 50,000 |
| W. Berry Ave at Bow Mar Dr. sump | - | - | - | - | 20,000 | - | 20,000 |
| S. Logan E. Jamison inlet | - | - | - | - | 20,000 | - | 20,000 |
| W. Prentice (Huron-Big Dry) | - | - | - | - | - | 80,000 | 80,000 |
| Remove Windermere St/canal siphon and new outfall | - | 50,000 | - | - | - | - | 50,000 |
| Bellview Service Center improvements (MS4) | - | 30,000 | 20,000 | - | - | - | 50,000 |
| Bellview Service Center Maintenance of MBPs (MS4) | - | 500 | 500 | 500 | 500 | 500 | 2,500 |
| Skunk Hollow Pond for regional downtown area | - | 75,000 | - | 250,000 | - | - | 325,000 |
| Highline Canal, WQ berms | - | - | - | - | - | 100,000 | 100,000 |
| Concrete | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Jackass Gulch FHAD update (due to S. Fe Park North) | - | - | 15,000 | - | - | - | 15,000 |
| Dad Clark Gulch FHAD update (due to S. Fe Park Sorth) | - | - | - | 15,000 | - | - | 15,000 |
| Jackass Gulch Stream Stabilization | 175,000 | 7,000 | - | 300,000 | 200,000 | - | 682,000 |
| Neighborhood drainage concrete replacement | 325,000 | - | - | - | - | - | 325,000 |
| TOTAL | \$ 500,000 | \$ 742,500 | \$ 680,500 | \$ 871,500 | \$ 590,550 | \$ 630,550 | \$ 4,015,600 |
| Total All Other Funds | | | | | | | |
| | \$ 8,891,811 | \$ 8,770,488 | \$ 9,021,861 | \$ 14,051,783 | \$ 9,123,010 | \$ 9,509,276 | \$ 59,368,230 |

Fifteen Year Unfunded – Capital Projects Fund

| Project | Requested | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
| Technology | | | | | | | | |
| PC's/Infrastr/Pol Mobile (non-capital) | \$ - | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 |
| SAN Upgrade | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,250 | 10,506 | 10,769 |
| Fiber Network between Crucial Facilities | 358,300 | - | - | - | - | - | - | - |
| MS Office Upgrade/Google | 35,000 | - | - | - | - | - | - | - |
| Police Radios Replacement | - | - | - | - | - | - | 1,177,678 | - |
| Public Works Radios Replacement | - | - | - | - | - | - | 382,631 | - |
| SUBTOTAL | \$ 393,300 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 190,250 | \$ 1,750,815 | \$ 190,769 |
| Equipment | | | | | | | | |
| Equipment Replacement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 109,391 | \$ 112,126 | \$ 114,929 |
| SUBTOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 109,391 | \$ 112,126 | \$ 114,929 |
| Vehicles | | | | | | | | |
| Fleet Replacement Vehicles | \$ 400,000 | \$ 450,000 | \$ 450,000 | \$ 450,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 |
| Fleet Maintenance Equipment | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| SUBTOTAL | \$ 450,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 |
| Streets and Infrastructure | | | | | | | | |
| Undergrounding Master Plan | \$ 90,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Traffic Signals - Bowles and Platte Canyon | - | - | - | - | 230,000 | - | - | - |
| Santa Fe | - | - | - | - | - | - | 10,000,000 | 10,000,000 |
| County Line widening | - | - | - | - | 1,472,000 | - | - | - |
| Mineral at Santa Fe | - | - | - | - | 953,300 | - | - | - |
| Broadway Improvements | - | - | - | - | 1,053,800 | 1,396,223 | 1,363,523 | - |
| Traffic Signals | 230,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| Concrete Roadway Improvements | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Street Rehab | 2,603,500 | - | - | - | - | - | - | - |
| Bridge Improvements | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| ADA Improvements | - | - | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Jamison Bridge Repairs and Upgrades | - | - | - | - | - | 130,000 | - | - |
| Downtown Infrastructure Upgrades | 250,000 | - | - | - | - | - | - | - |
| SUBTOTAL | \$ 3,173,500 | \$ 475,000 | \$ 475,000 | \$ 975,000 | \$ 4,684,100 | \$ 2,501,223 | \$ 12,338,523 | \$ 10,975,000 |
| Public Buildings | | | | | | | | |
| Littleton Center Remodels | \$ - | \$ 75,000 | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Bowles Barn Brick Repair | 50,000 | - | - | - | - | - | - | - |
| Replace Service Center Building #2 | - | - | - | 400,000 | 2,235,000 | 2,000,000 | - | - |
| City-Wide Landscaping | - | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| THAC Roof Access Replace Chiller 1 | - | - | - | - | - | 125,000 | - | - |
| Courthouse Exterior Brick | - | - | - | - | - | 35,000 | - | - |
| Courthouse Lighting in Courtroom | - | - | - | - | - | 60,000 | - | - |
| Courthouse West Door Replacement | - | - | - | - | - | 20,000 | - | - |
| Courthouse Boiler Replacement | - | - | - | - | - | 150,000 | - | - |
| Courthouse Carpet/Hardwood Floors | - | - | - | - | - | 45,000 | - | - |
| Courthouse Install Emergency Generator | - | - | - | - | - | 125,000 | - | - |
| Courthouse Interior Lighting Upgrade | - | - | - | - | - | 30,000 | - | - |
| General Building Maintenance | - | - | - | - | - | 300,000 | 300,000 | 300,000 |
| Littleton Center Concrete Replacement | - | - | - | - | - | 200,000 | - | - |
| Littleton Center Seal Exterior Brick | - | - | - | - | - | 75,000 | - | - |
| Littleton Center reglaze courtyard windows | - | - | - | - | - | 80,000 | - | - |
| Littleton Center fire alarm replacement | - | - | - | - | - | 150,000 | - | - |
| Littleton Center building/site renovations | - | - | - | - | 4,134,870 | 6,697,920 | - | - |
| Littleton Center Ceiling Grid and Lighting Replacement | 140,000 | - | - | - | - | - | - | - |
| Bemis House Update Electrical | - | - | - | - | - | 75,000 | - | - |
| Romancing the Bean Heater Replacement | - | - | - | - | - | 20,000 | - | - |
| Museum air handlers (4) | - | - | - | - | - | 250,000 | - | - |
| Museum boilers | - | - | - | - | - | 90,000 | - | - |
| Museum chiller | - | - | - | - | - | 250,000 | - | - |
| Collections air handlers (4) | - | - | - | - | - | 250,000 | - | - |
| Library Parking Lot | - | - | - | - | - | 280,000 | - | - |
| Library Roof | - | - | - | - | - | 90,000 | - | - |
| Library fire suppression control panel | - | - | - | - | - | - | 125,000 | - |
| SUBTOTAL | \$ 190,000 | \$ 75,000 | \$ 50,000 | \$ 400,000 | \$ 6,419,870 | \$ 11,447,920 | \$ 475,000 | \$ 350,000 |
| Total UNFUNDED Capital Projects Fund | \$ 4,206,800 | \$ 1,090,000 | \$ 1,065,000 | \$ 1,915,000 | \$ 12,443,970 | \$ 15,548,784 | \$ 15,976,464 | \$ 12,930,698 |

Fifteen Year Unfunded – Capital Projects Fund (continued)

| Project | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2019-2033 Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Technology | | | | | | | | |
| PC's/Infrastr/Pol Mobile (non-capital) | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 1,920,000 |
| SAN Upgrade | 11,038 | 11,314 | 11,597 | 11,887 | 12,184 | 12,489 | 12,801 | 154,835 |
| Fiber Network between Crucial Facilities | - | - | - | - | - | - | - | 358,300 |
| MS Office Upgrade/Google | - | - | - | - | - | - | - | 35,000 |
| Police Radios Replacement | - | - | - | - | - | - | - | 1,177,678 |
| Public Works Radios Replacement | - | - | - | - | - | - | - | 382,631 |
| SUBTOTAL | \$ 191,038 | \$ 191,314 | \$ 191,597 | \$ 191,887 | \$ 192,184 | \$ 192,489 | \$ 192,801 | \$ 4,028,444 |
| Equipment | | | | | | | | |
| Equipment Replacement | \$ 117,802 | \$ 120,747 | \$ 123,766 | \$ 126,860 | \$ 130,032 | \$ 133,283 | \$ 133,283 | \$ 1,222,219 |
| SUBTOTAL | \$ 117,802 | \$ 120,747 | \$ 123,766 | \$ 126,860 | \$ 130,032 | \$ 133,283 | \$ 133,283 | \$ 1,222,219 |
| Vehicles | | | | | | | | |
| Fleet Replacement Vehicles | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 15,500,000 |
| Fleet Maintenance Equipment | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 750,000 |
| SUBTOTAL | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 16,250,000 |
| Streets and Infrastructure | | | | | | | | |
| Undergrounding Master Plan | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 90,000 |
| Traffic Signals - Bowles and Platte Canyon | - | - | - | - | - | - | - | 230,000 |
| Santa Fe | - | - | - | - | - | - | - | 20,000,000 |
| County Line widening | - | - | - | - | - | - | - | 1,472,000 |
| Mineral at Santa Fe | - | - | - | - | - | - | - | 953,300 |
| Broadway Improvements | - | - | - | - | - | - | - | 3,813,546 |
| Traffic Signals | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 2,680,000 |
| Concrete Roadway Improvements | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 2,800,000 |
| Street Rehab | - | - | - | - | - | - | - | 2,603,500 |
| Bridge Improvements | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,400,000 |
| ADA Improvements | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 6,000,000 |
| Jamison Bridge Repairs and Upgrades | - | - | - | - | - | - | - | 130,000 |
| Downtown Infrastructure Upgrades | - | - | - | - | - | - | - | 250,000 |
| SUBTOTAL | \$ 975,000 | \$ 975,000 | \$ 975,000 | \$ 975,000 | \$ 975,000 | \$ 975,000 | \$ 975,000 | \$ 42,422,346 |
| Public Buildings | | | | | | | | |
| Littleton Center Remodels | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 125,000 |
| Bowles Barn Brick Repair | - | - | - | - | - | - | - | 50,000 |
| Replace Service Center Building #2 | - | - | - | - | - | - | - | 4,635,000 |
| City-Wide Landscaping | 50,000 | - | - | - | - | - | - | 250,000 |
| THAC Roof Access Replace Chiller 1 | - | - | - | - | - | - | - | 125,000 |
| Courthouse Exterior Brick | - | - | - | - | - | - | - | 35,000 |
| Courthouse Lighting in Courtroom | - | - | - | - | - | - | - | 60,000 |
| Courthouse West Door Replacement | - | - | - | - | - | - | - | 20,000 |
| Courthouse Boiler Replacement | - | - | - | - | - | - | - | 150,000 |
| Courthouse Carpet/Hardwood Floors | - | - | - | - | - | - | - | 45,000 |
| Courthouse Install Emergency Generator | - | - | - | - | - | - | - | 125,000 |
| Courthouse Interior Lighting Upgrade | - | - | - | - | - | - | - | 30,000 |
| General Building Maintenance | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 3,000,000 |
| Littleton Center Concrete Replacement | - | - | - | - | - | - | - | 200,000 |
| Littleton Center Seal Exterior Brick | - | - | - | - | - | - | - | 75,000 |
| Littleton Center reglaze courtyard windows | - | - | - | - | - | - | - | 80,000 |
| Littleton Center fire alarm replacement | - | - | - | - | - | - | - | 150,000 |
| Littleton Center building/site renovations | - | - | - | - | - | - | - | 10,832,790 |
| Littleton Center Ceiling Grid and Lighting Replacement | - | - | - | - | - | - | - | 140,000 |
| Bemis House Update Electrical | - | - | - | - | - | - | - | 75,000 |
| Romancing the Bean Heater Replacement | - | - | - | - | - | - | - | 20,000 |
| Museum air handlers (4) | - | - | - | - | - | - | - | 250,000 |
| Museum boilers | - | - | - | - | - | - | - | 90,000 |
| Museum chiller | - | - | - | - | - | - | - | 250,000 |
| Collections air handlers (4) | - | - | - | - | - | - | - | 250,000 |
| Library Parking Lot | - | - | - | - | - | - | - | 280,000 |
| Library Roof | - | - | - | - | - | - | - | 90,000 |
| Library fire suppression control panel | - | - | - | - | - | - | - | 125,000 |
| SUBTOTAL | \$ 350,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 21,557,790 |
| Total UNFUNDED Capital Projects Fund | \$ 2,933,840 | \$ 2,887,061 | \$ 2,890,363 | \$ 2,893,747 | \$ 2,897,216 | \$ 2,900,772 | \$ 2,901,084 | \$ 85,480,799 |

2019 Project Details

Marmot Library Consortium

Department

Library & Museum

Project Milestones

2019 - Anticipated completion

Total Project Cost:
\$110,000

About the Project

Membership in the Marmot Library Network, a consortium of 27 Colorado institutions comprising 99 public, academic, and school libraries, will expand and improve the collection, and enhance service delivery to the public. The consortial relationship will provide access for Bemis patrons to a significantly expanded catalog of collection materials (including 4 million physical items; 200,000 e-resources; 30 million items available through Prospector) at an annual savings of approximately 12%. Project costs will include a change of integrated library systems (from Sirsi-Dynix to Marmot's ILS), migration and integration of all Bemis data to Marmot system, and upgrade of loss-prevention gates and self-check stations.



| Funding Source(s) | | | | | | | |
|---------------------|-------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Library Impact Fees | | \$110,000 | | | | | \$110,000 |
| Total | \$0 | \$110,000 | \$0 | \$0 | \$0 | \$0 | \$110,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Software/Hardware | | \$110,000 | | | | | \$110,000 |
| Total | \$0 | \$110,000 | \$0 | \$0 | \$0 | \$0 | \$110,000 |

Estimated Initial Operations Impact

No significant impact to operational costs is anticipated, though the new software will require an annual contract. The anticipated cost of this contract is \$70,440.

2019 Project Details

Microsoft Office/ Google
Upgrade

Department
Information Technology

Project Milestones
2019 - Anticipated
completion

Total Project Cost:
\$150,000

About the Project

The city has many computers which are not on the latest version of Microsoft Office. The version on most city computers is Office 2010. IT Staff are receiving requests for newer software and current software upgrades which are not compatible with the version of Microsoft Office installed on most city computers. There are two options for moving forward. Both options would cost approximately \$150,000 in the first year. City staff intend to allow the incoming IT Director to make the final decision on which way to move forward



| Funding Source(s) | | | | | | | |
|-----------------------|----------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Capital Projects Fund | | \$150,000 | | | | | \$150,000 |
| Total | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$150,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|----------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Software/Hardware | | \$150,000 | | | | | \$150,000 |
| Total | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$150,000 |

| Estimated Initial Operations Impact | |
|--|--|
| No significant impact to operational costs is anticipated. | |

2019 Project Details

Courthouse Software

Department
City Clerk

Project Milestones
2019 - Anticipated completion

Total Project Cost:
\$150,000

About the Project

The current municipal court software was purchased in 2003. The court has been trying to go paperless for the last two years. The current software has many issues that have made it impossible to move forward with a paperless court. The court software requires numerous patches which result in down time and higher maintenance expenses. New court software will increase efficiencies in the court along with allowing the court to continue going paperless.



| Funding Source(s) | | | | | | | |
|-----------------------|-------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Capital Projects Fund | | \$150,000 | | | | | \$150,000 |
| Total | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$150,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Software/Hardware | | \$150,000 | | | | | \$150,000 |
| Total | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$150,000 |

| Estimated Initial Operations Impact | |
|---|--|
| A \$30,000 annual maintenance fee will be assessed starting after the first year of implementation. | |

2019 Project Details

RMS/CAD
Replacement

Department
PoliceProject Milestones
2019 - Anticipated
completion

Total Project Cost:
\$500,000

About the Project

The Police Department is due to replace its 20+ year-old Records Management System (RMS) and has an opportunity to join a regional RMS system hosted by Arapahoe County. The regional RMS allows for LPD to share and access information more efficiently with participating agencies, and increases the LPD's ability to efficiently access other agency's records, thereby increasing efficiency and effectiveness in conducting criminal investigations within Littleton. The shared RMS also allows for greater consistency in reports being submitted to the 18th Judicial District for use in criminal prosecutions of crimes.



Funding Source(s)

| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|-----------------------|----------------|-----------|------|------|------|------|-----------|
| Capital Projects Fund | | \$500,000 | | | | | \$500,000 |
| Total | \$0 | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$500,000 |

Project Cost Estimates by Year

| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|--------------------|----------------|-----------|------|------|------|------|-----------|
| Equipment/Software | | \$500,000 | | | | | \$500,000 |
| Total | \$0 | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$500,000 |

Estimated Initial Operations Impact

A \$35,000 maintenance fee will be assessed each year.

2019 Project Details

Bellevue Campus
Plan

Department

Public Works - Facilities

Project Milestones2019 - Anticipated
completion

Total Project Cost:
\$55,000About the Project

Five city departments utilize the Bellevue campus in daily operations, most notably Public Works. The campus was purchased in 1991 and has no master site plan or capital plan for replacement or upgrades to existing facilities. The main public works building was constructed in 1948 and fails to meet modern operational standards. This project develops a site master plan, design, and capital needs to sufficiently support current and future city operations.



| Funding Source(s) | | | | | | | |
|-----------------------|----------------|----------|------|------|------|------|----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Capital Projects Fund | | \$55,000 | | | | | \$55,000 |
| Total | \$0 | \$55,000 | \$0 | \$0 | \$0 | \$0 | \$55,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|----------------|----------|------|------|------|------|----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Planning/Design | | \$55,000 | | | | | \$55,000 |
| Total | \$0 | \$55,000 | \$0 | \$0 | \$0 | \$0 | \$55,000 |

| Estimated Initial Operations Impact | |
|--|--|
| No significant impact to operational costs is anticipated. | |

2019 Project Details

Courtthouse Lights

Department

Public Works - Facilities

Project Milestones2019 - Anticipated
completion

Total Project Cost:
\$65,000About the Project

This project will replace inefficient and obsolete light fixtures throughout the court house.



| Funding Source(s) | | | | | | | |
|-----------------------|----------------|----------|------|------|------|------|----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Capital Projects Fund | | \$65,000 | | | | | \$65,000 |
| Total | \$0 | \$65,000 | \$0 | \$0 | \$0 | \$0 | \$65,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|----------------|----------|------|------|------|------|----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Construction | | \$65,000 | | | | | \$65,000 |
| Total | \$0 | \$65,000 | \$0 | \$0 | \$0 | \$0 | \$65,000 |

| Estimated Initial Operations Impact | |
|---|--|
| Anticipated savings of approximately \$6,000 annually due to decreased maintenance and utility costs. | |

2019 Project Details

Library Boiler Replacement

DepartmentLibrary & Museum &
Public Works - FacilitiesProject Milestones2019 - Anticipated
completion

Total Project Cost:
\$275,000About the Project

Replace the aging boiler comfort heat system at the Bemis Public Library. The existing system is approaching 40 years old and has surpassed its expected useful life. Replacement will ensure reliable comfort heating for decades to come, eliminate expensive and time consuming maintenance, and create savings through energy efficiency as identified by the energy audit performed in partnership with Xcel.



| Funding Source(s) | | | | | | | |
|-------------------------|-------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Conservation Trust Fund | | \$275,000 | | | | | \$275,000 |
| Total | \$0 | \$275,000 | \$0 | \$0 | \$0 | \$0 | \$275,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Equipment | | \$275,000 | | | | | \$275,000 |
| Total | \$0 | \$275,000 | \$0 | \$0 | \$0 | \$0 | \$275,000 |

| Estimated Initial Operations Impact |
|---|
| Anticipated energy savings of \$4,500 annually. |

2019 Project Details

Facility Improvements

Department

Public Works - Facilities

Project Milestones2019 - Anticipated
completion

Total Project Cost:
\$1,600,000About the Project

The Littleton Center is 41 years old and has many systems and operational issues. This project updates several office areas to enhance customer service, improve work operations, upgrade safety and security, and allow for further improvements in the future. The operational environment in the Littleton Center is mediocre at best; there are failing HVAC and electrical systems and operations are impacted daily from a customer service standpoint. The building also lacks modern security features present in public buildings today. This project only addresses office areas and additional space needs. Future projects will address the council chamber update and utilization of the space in Fire Station 11 if it is abandoned during the Fire transition or any time thereafter.



Funding Source(s)

| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|-----------------------------|----------------|-------------|------|------|------|------|-------------|
| Facilities Impact Fees Fund | | \$1,600,000 | | | | | \$1,600,000 |
| Total | \$0 | \$1,600,000 | \$0 | \$0 | \$0 | \$0 | \$1,600,000 |

Project Cost Estimates by Year

| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|--------------|----------------|-------------|------|------|------|------|-------------|
| Construction | | \$1,600,000 | | | | | \$1,600,000 |
| Total | \$0 | \$1,600,000 | \$0 | \$0 | \$0 | \$0 | \$1,600,000 |

Estimated Initial Operations Impact

No significant impact to operational costs is anticipated.

2019 Project Details

Santa Fe Congestion
Study (PEL)

Department
Public Works - Traffic

Project Milestones
2019 - Anticipated
completion

Total Project Cost:
\$250,000

About the Project

The city (along with several municipal partners and CDOT) is pursuing a Planning & Environmental Linkages study for the future of US 85 (Santa Fe). The anticipated total project of \$3 million will require local match from participating jurisdictions regardless of whether the project is federal or state funded.



| Funding Source(s) | | | | | | | |
|-----------------------|----------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Capital Projects Fund | \$0 | \$250,000 | | | | | \$250,000 |
| Total | \$0 | \$250,000 | \$0 | \$0 | \$0 | \$0 | \$250,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|----------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Plan/Design/Engineering | | \$250,000 | | | | | \$250,000 |
| Total | \$0 | \$250,000 | \$0 | \$0 | \$0 | \$0 | \$250,000 |

| Estimated Initial Operations Impact |
|--|
| No significant impact to operational costs is anticipated. |

2019 Project Details

Rio Grande Bridge
Improvements

Department
Public Works - Streets and
Engineering

Project Milestones
2019 – Rio Grande
Completion

Total Project Cost:
\$800,000 - 2019

About the Project

The department annually replaces and repairs bridges around the city. This maintenance reduces hazardous situations. The 2019 project is the Rio Grande bridge over Slaughterhouse Gulch. Future projects are yet to be determined.



| Funding Source(s) | | | | | | | |
|---------------------------------|----------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Capital Fund | \$0 | \$400,000 | | | | | \$400,000 |
| Grant (Federal, State or Local) | | \$400,000 | | | | | \$400,000 |
| Total | \$0 | \$800,000 | \$0 | \$0 | \$0 | \$0 | \$800,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|----------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Construction | \$0 | \$800,000 | | | | | \$800,000 |
| Total | \$0 | \$800,000 | \$0 | \$0 | \$0 | \$0 | \$800,000 |

| Estimated Initial Operations Impact | |
|--|--|
| No significant impact to operational costs is anticipated. | |

2019 Project Details

Jackass Gulch
Phase II

Department
Open SpaceProject Milestones
2019 - Anticipated
completion

Total Project Cost:
\$60,000About the Project

This request is for design costs of Phase II for the Jackass Gulch area. In 2017-18, the City completed stabilization efforts on Jackass Gulch through the Jamison Way reach. Further stabilization efforts upstream of this area are needed to resolve the severe erosion issues which are sending significant sediment downstream to the South Platte River. The budgeted expenses include the anticipated Arapahoe County Open Space grant of \$54,000.



| Funding Source(s) | | | | | | | |
|------------------------|-------------|----------|------|------|------|------|----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Open Space Fund | | \$6,000 | | | | | \$6,000 |
| Outside Funding (ACOS) | | \$54,000 | | | | | \$54,000 |
| Total | \$0 | \$60,000 | \$0 | \$0 | \$0 | \$0 | \$60,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|----------|------|------|------|------|----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Construction | | \$60,000 | | | | | \$60,000 |
| Total | \$0 | \$60,000 | \$0 | \$0 | \$0 | \$0 | \$60,000 |

| Estimated Initial Operations Impact |
|--|
| No significant impact to operational costs is anticipated. |

2019 Project Details

Reynolds Landing

Department

Open Space

Project Milestones

2019 - Planning

2020 - Construction

Total Project Cost:

\$8,100,000

About the Project

This request is for design costs of river work at Reynolds Landing including restoration of unsafe drop structures. The budgeted expenses include an Arapahoe County Open Space grant of \$90,000. Construction is anticipated to begin in 2020 with a total cost of \$8 million. The City has already located funding partners including: Urban Drainage and Flood Control District, Arapahoe County Open Space, South Suburban and the South Platte Working Group.



| Funding Source(s) | | | | | | | |
|-------------------------------|-------------|-----------|-------------|------|------|------|-------------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Open Space | | \$10,000 | \$4,000,000 | | | | \$4,010,000 |
| Outside Funding (ACOS) | | \$90,000 | | | | | \$90,000 |
| Outside Funding (Anticipated) | | | \$4,000,000 | | | | \$4,000,000 |
| Total | \$0 | \$100,000 | \$8,000,000 | \$0 | \$0 | \$0 | \$8,100,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|-----------|-------------|------|------|------|-------------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Planning | | \$100,000 | | | | | \$100,000 |
| Construction | | | \$8,000,000 | | | | \$8,000,000 |
| Total | \$0 | \$100,000 | \$8,000,000 | \$0 | \$0 | \$0 | \$8,100,000 |

| Estimated Initial Operations Impact |
|--|
| No significant impact to operational costs is anticipated. |

2019 Project Details

Hamlet Park
Playground

Department
Open SpaceProject Milestones
2019 - Anticipated
completion

Total Project Cost:
\$475,000About the Project

The design for this project will be complete in 2018 with expected construction costs of \$475,000 in 2019. The project costs will be shared equally by SSPR and the City of Littleton.



| Funding Source(s) | | | | | | | |
|-------------------------|-------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Open Space Fund | \$0 | \$237,500 | | | | | \$237,500 |
| Outside Funding (SSPRD) | | \$237,500 | | | | | \$237,500 |
| Total | \$0 | \$475,000 | \$0 | \$0 | \$0 | \$0 | \$475,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Construction | | \$475,000 | | | | | \$475,000 |
| Total | \$0 | \$475,000 | \$0 | \$0 | \$0 | \$0 | \$475,000 |

| Estimated Initial Operations Impact | |
|--|--|
| No significant impact to operational costs is anticipated. | |

2019 Project Details

Bowles Grove
Ball Field Renovation

Department

Open Space

Project Milestones2019 – Anticipated
Completion

Total Project Cost:
\$300,000About the Project

The Bowles Grove Ball Field Renovation project is a pass-through of Arapahoe County Open Space grant funding. The City's share of this project was appropriated in previous budget cycles. The project has a net zero impact to the fund balance.



Funding Source(s)

| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|------------------------|----------------|-----------|------|------|------|------|-----------|
| Outside Funding (ACOS) | | \$300,000 | | | | | \$300,000 |
| Total | \$0 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$300,000 |

Project Cost Estimates by Year

| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|--------------|----------------|-----------|------|------|------|------|-----------|
| Construction | | \$300,000 | | | | | \$300,000 |
| Total | \$0 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$300,000 |

Estimated Initial Operations Impact

No significant impact to operational costs is anticipated.

2019 Project Details

**Hudson Gardens
River Enhancement
Phase I**

Department
Open Space

Project Milestones
2019 – Anticipated
Completion

Total Project Cost:
\$400,000

About the Project

The Hudson Gardens River Enhancement Phase I project is a pass-through of Arapahoe County Open Space grant funding. The City's share of this project was appropriated in previous budget cycles. The project has a net zero impact to the fund balance.



| Funding Source(s) | | | | | | | |
|------------------------|----------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Outside Funding (ACOS) | | \$400,000 | | | | | \$400,000 |
| Total | \$0 | \$400,000 | \$0 | \$0 | \$0 | \$0 | \$400,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|----------------|-----------|------|------|------|------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Construction | | \$400,000 | | | | | \$400,000 |
| Total | \$0 | \$400,000 | \$0 | \$0 | \$0 | \$0 | \$400,000 |

| Estimated Initial Operations Impact |
|--|
| No significant impact to operational costs is anticipated. |

2019 Project Details

Capital Projects at the
SPWRP Plant

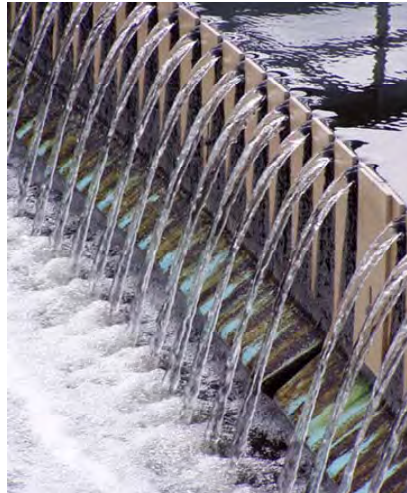
Department

Public Works - Sewer Utility

Project Milestones2019 – Anticipated
Completion of Requested
Projects

Total Project Cost:
Varies annuallyAbout the Project

The 2019 South Platte Water Renewal Partners (formerly the Littleton/Englewood Wastewater Treatment Plant) proposed capital projects reflect a decrease of \$1,225,000 from the 2018 budget (this includes the 50% funded by the City of Englewood). The Biogas Utilization Project will result in some capital rollover costs from 2018 into 2019. The city's 50% share of the total proposed capital projects excluding the carryover for the Biogas project is \$3,600,048.



| Funding Source(s) | | | | | | | |
|--------------------|-------------|-------------|-------------|--------------|-------------|-------------|--------------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Sewer Utility Fund | \$0 | \$3,600,048 | \$5,500,000 | \$10,535,500 | \$6,912,500 | \$6,706,500 | \$33,254,548 |
| Total | \$0 | \$3,600,048 | \$5,500,000 | \$10,535,500 | \$6,912,500 | \$6,706,500 | \$33,254,548 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|-------------|-------------|--------------|-------------|-------------|--------------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Equipment | \$0 | \$3,600,048 | \$5,500,000 | \$10,535,500 | \$6,912,500 | \$6,706,500 | \$33,254,548 |
| Total | \$0 | \$3,600,048 | \$5,500,000 | \$10,535,500 | \$6,912,500 | \$6,706,500 | \$33,254,548 |

| Estimated Initial Operations Impact | |
|--|--|
| No significant impact to operational costs is anticipated. | |

2019 Project Details

Storm Drainage Projects
(various locations)

DepartmentPublic Works - Storm
DrainageProject Milestones2019 – Ongoing
Replacements and Repairs
of Existing Infrastructure

Total Project Cost:
Varies AnnuallyAbout the Project

Each year the City replaces and repairs storm drainage infrastructure (curbs, gutters, pipes and culverts) which are failing or in poor condition. Anticipated projects for 2019 include Ridge Road for \$180,000 and Skunk Hollow Pond (with an offsetting \$60,000 grant) and neighborhood concrete drainage replacements as necessary. Other projects include Little's Creek at Gallup and Peakview.



| Funding Source(s) | | | | | | | |
|------------------------|----------------|-----------|-----------|-----------|-----------|-----------|-------------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Storm Drainage Fund | | \$682,500 | \$680,500 | \$871,500 | \$590,550 | \$630,550 | \$3,455,600 |
| Outside Funding (ACOS) | | \$60,000 | | | | | \$60,000 |
| Total | \$0 | \$742,500 | \$680,500 | \$871,500 | \$590,550 | \$630,550 | \$3,515,600 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|----------------|-----------|-----------|-----------|-----------|-----------|-------------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Construction | | \$742,500 | \$680,500 | \$871,500 | \$590,550 | \$630,550 | \$3,515,600 |
| Total | \$0 | \$742,500 | \$680,500 | \$871,500 | \$590,550 | \$630,550 | \$3,515,600 |

| Estimated Initial Operations Impact | |
|--|--|
| No significant impact to operational costs is anticipated. | |

2019 Project Details

ADA Transition Plan
Implementation

DepartmentHuman Resources &
Public Works - Facilities &
EngineeringProject Milestones

Ongoing

Total Project Cost:
\$150,000
AnnuallyAbout the Project

Implementation of the ADA Transition Plan to upgrade City Facilities and public right-of-way to meet ADA standards.



| Funding Source(s) | | | | | | | |
|-------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Capital Fund | \$0 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$750,000 |
| Total | \$0 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$750,000 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Construction | \$0 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$750,000 |
| Total | \$0 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$750,000 |

| Estimated Initial Operations Impact | |
|--|--|
| No significant impact to operational costs is anticipated. | |

2019 Project Details

CBDG Sidewalk Replacements

Department

Public Works - Streets and Engineering

Project Milestones

2019 – Anticipated Completion

Total Project Cost:
\$127,500
Annually

About the Project

The department annually replaces and repairs broken and destroyed concrete sidewalks, curbs and gutters with CDBG funds. This maintenance reduces trip hazards and allows storm water to flow more efficiently through neighborhoods and into the storm drainage system. The CDBG funding is focused in the northeast neighborhoods of Littleton.



| Funding Source(s) | | | | | | | |
|-------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Grants | | \$127,500 | \$127,500 | \$127,500 | \$127,500 | \$127,500 | \$637,500 |
| Total | \$0 | \$127,500 | \$127,500 | \$127,500 | \$127,500 | \$127,500 | \$637,500 |

| Project Cost Estimates by Year | | | | | | | |
|--------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Prior Years | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
| Construction | \$0 | \$127,500 | \$127,500 | \$127,500 | \$127,500 | \$127,500 | \$637,500 |
| Total | \$0 | \$127,500 | \$127,500 | \$127,500 | \$127,500 | \$127,500 | \$637,500 |

| Estimated Initial Operations Impact | |
|--|--|
| No significant impact to operational costs is anticipated. | |



Photo by John Shable

Other Information

Long-Range Financial Plan

Overview

The City of Littleton has developed a five-year fiscally constrained financial plan which has become an important tool for anticipating cyclical and structural budget issues. A survey conducted by the Government Finance Officers' Association of the United States and Canada (GFOA) showed that 78% of respondents use a similar tool for their General Fund and 68% of respondents use such tools for other funds as well. The survey also showed that 94% of respondents use planning and projections to show revenue and expenditure trends to identify potential future fiscal issues. In addition, 64% of respondents use this tool to indicate how a structurally balanced budget could be achieved. The City of Littleton's budget policies include a structurally balanced budget.

The purpose of this financial forecast is to evaluate current and future fiscal conditions to help guide policy and programmatic decisions. An effective forecast allows for improved decision-making in maintaining fiscal discipline and delivering essential community services. This five-year financial plan has been instrumental in conveying the importance of the fire inclusion vote in November 2018 and the impacts of neglecting to find a sufficient funding source for street maintenance and infrastructure improvements.

Process

The City utilized an objective forecast which seeks to estimate revenues and expenditures as accurately as possible. Staff has also employed a conservative approach to revenue forecasting for highly variable revenues such as building permits. Project fees are not included in the forecast until permits have been issued. Major revenue and expenditure categories are utilized to refine projections in more detail. These categories are similar to those used for the city's monthly reporting standards.

In gathering information, the city utilized state forecasting data as well as other resources such as the Public Utilities Commission to assist in forecasting. All city department heads reviewed the forecasting assumptions and provided input on the General Fund and Capital Projects Fund needs. The preliminary analysis included an examination of historical data and relevant economic conditions. This analysis includes reviewing business cycles, demographics, identifying outlier data and any other important factors which impact the forecast. Finally, forecasting methods were incorporated to generate the results. Forecasting methods may be qualitative or quantitative. While complex techniques may obtain more accurate results in specific cases, GFOA's analysis shows that simpler techniques perform just as well or better on average. These specific methods include extrapolation, which is trend analysis for revenue forecasting and hybrid forecasting, which combines knowledge-based qualitative information with quantitative methods. This forecasting method is very common and can deliver superior results.

General Fund Assumptions

Assumptions used in creating the General Fund five year projections are:

- The local and global economies will continue moderately growing in the short term
- Operating expenditures will not exceed operating revenues plus a
- Modest increases for employee compensation
- Fire contract for services with SMFRA in 2019
- Voters approved the South Metro Fire Rescue Authority inclusion in November and, as a result, fire services are transferred to SMFRA in 2020
- As a result of the fire inclusion election, the City's mill levy is reduced to 2.0 mills from 6.662 mills for 2020 property tax collections and each year thereafter.
- Also as a result of the fire inclusion election, more than \$3 million will be transferred from the General Fund to the Capital Projects Reserve Account annually beginning in 2020 and each year thereafter (dedicated to street maintenance).
- The ending fund balance is projected to be between 8% and 18% (two average budget months) of the subsequent year's estimated operating expenditures at the end of the five year long range forecast.
- No new employee positions were incorporated into future projections

The following schedules are projections and will be updated every year during budget review. These schedules were presented to Council during the study sessions held September 11-12, 2018.

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.
- Fire inclusion to South Metro Fire Rescue is necessary for the long-term financial sustainability of the City. Without the fire partners to help achieve economies of scale, the City cannot afford to fund fire services through contract for more than two-three years. In year four, drastic cuts to operations would be necessary.

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)

General Fund Sources / Uses
2017-2023 Financial Projections

Fire: Inclusion 2020

| | 2017 Actual | Approved 2018 Budget | 2018 Estimated | 2019 Projected | 2020 Projected | 2021 Projected | 2022 Projected | 2023 Projected |
|--|----------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | | | | |
| Taxes: | | | | | | | | |
| Sales & Use Tax | | | | | | | | |
| Retail Sales | \$27,970,515 | \$29,133,530 | \$28,700,000 | \$29,813,560 | \$30,830,202 | \$31,909,259 | \$33,026,083 | \$34,181,996 |
| General Use Tax | 2,225,995 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,050,000 | 2,100,000 | 2,150,000 |
| Motor Vehicle | 2,552,850 | 2,100,000 | 2,300,000 | 2,100,000 | 2,100,000 | 2,100,000 | 2,100,000 | 2,100,000 |
| Total Sales & Use Tax | 32,749,360 | 33,233,530 | 33,000,000 | 33,913,560 | 34,930,202 | 36,059,259 | 37,226,083 | 38,431,996 |
| Property | 4,825,964 | 5,623,046 | 5,623,050 | 5,735,510 | 1,756,295 | 1,791,421 | 1,737,678 | 1,772,432 |
| TABOR Audit Adjustment | 1,937,904 | | | | | | | |
| Specific Ownership | 416,734 | 346,800 | 393,610 | 401,490 | 122,941 | 125,399 | 121,637 | 124,070 |
| Cigarette | 188,302 | 207,000 | 207,000 | 207,000 | 208,000 | 208,000 | 208,000 | 208,000 |
| Franchise Fees | 2,226,655 | 2,276,500 | 2,210,930 | 2,249,130 | 2,294,113 | 2,339,995 | 2,386,795 | 2,434,531 |
| License and Permits | 1,400,381 | 1,430,050 | 1,208,000 | 1,445,870 | 1,474,787 | 1,504,283 | 1,534,369 | 1,565,056 |
| Intergovernmental | 17,181,566 | 16,802,266 | 17,201,176 | 916,620 | 945,482 | 982,504 | 1,017,527 | 1,053,140 |
| Charges for Services | 2,473,567 | 3,029,352 | 2,674,904 | 1,816,150 | 1,797,989 | 1,815,969 | 1,852,288 | 1,889,334 |
| Fines | 698,551 | 682,400 | 729,960 | 737,000 | 751,740 | 766,775 | 782,111 | 797,753 |
| Investment Earnings | 109,341 | 150,000 | 150,950 | 178,450 | 182,019 | 185,659 | 189,372 | 193,159 |
| Miscellaneous | 1,035,885 | 1,098,750 | 1,014,260 | 797,790 | 797,790 | 797,790 | 797,790 | 797,790 |
| Total Revenues | \$65,244,210 | \$64,879,694 | \$64,413,840 | \$48,398,570 | \$45,261,358 | \$46,577,054 | \$47,853,650 | \$49,267,261 |
| EXPENDITURES | | | | | | | | |
| Salary - Regular | \$32,691,984 | \$35,333,040 | \$34,384,730 | \$22,341,590 | \$23,035,363 | \$23,697,736 | \$24,527,157 | \$25,385,607 |
| Overtime | 2,376,276 | 1,959,030 | 2,041,140 | 782,660 | 810,053 | 838,405 | 867,749 | 898,120 |
| Soc Sec/Mcare/Work Comp | 2,238,463 | 2,325,180 | 2,330,830 | 1,578,510 | 1,633,758 | 1,690,940 | 1,750,123 | 1,811,377 |
| Insurance Benefits | 5,838,425 | 5,975,920 | 5,972,670 | 3,692,270 | 3,803,038 | 4,210,200 | 4,378,608 | 4,553,752 |
| Retirement Benefits | 2,996,023 | 3,446,780 | 3,453,150 | 1,966,350 | 2,035,172 | 2,106,403 | 2,180,127 | 2,256,431 |
| Misc Benefits | 202,652 | 187,640 | 240,370 | 215,020 | 219,320 | 223,706 | 228,180 | 232,744 |
| Asphalt & Paving Materials | 311,306 | 300,000 | 300,000 | 300,000 | 309,000 | 318,270 | 327,818 | 337,653 |
| Collection Materials | 289,185 | 288,400 | 288,400 | 297,100 | 303,042 | 309,103 | 315,285 | 321,591 |
| Supplies Other Special | 435,163 | 484,020 | 489,350 | 388,260 | 392,143 | 396,064 | 400,025 | 404,025 |
| Hardware/Software Maintenance | 686,340 | 849,410 | 869,320 | 795,120 | 811,022 | 827,242 | 843,787 | 860,663 |
| Learning & Education | 386,207 | 543,950 | 548,990 | 379,130 | 386,713 | 394,447 | 402,336 | 410,383 |
| Personnel Recruitment | 123,852 | 94,000 | 110,180 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| Uniforms and PPE | 447,633 | 405,050 | 438,410 | 95,130 | 97,033 | 98,974 | 100,953 | 102,972 |
| Civic Programs | 663,543 | 696,730 | 728,630 | 734,800 | 734,800 | 734,800 | 734,800 | 734,800 |
| Telecommunications | 469,679 | 587,140 | 562,140 | 396,400 | 408,292 | 420,541 | 433,157 | 446,152 |
| Professional/Consulting Fees | 2,533,580 | 1,884,050 | 3,051,320 | 2,726,380 | 2,190,908 | 2,209,726 | 2,233,921 | 2,278,599 |
| Fire | - | - | - | 8,471,490 | 50,000 | 30,000 | 10,000 | - |
| Street Lighting | 1,037,246 | 1,329,880 | 1,329,880 | 1,368,380 | 1,193,115 | 1,240,840 | 1,290,474 | 1,342,093 |
| Utilities | 874,449 | 989,000 | 1,001,500 | 897,830 | 924,765 | 952,508 | 981,083 | 1,010,515 |
| Fleet Maintenance Charges | 960,728 | 1,120,000 | 960,000 | 388,000 | 395,760 | 403,675 | 411,749 | 419,984 |
| Other Equipment Maintenance | 311,943 | 380,500 | 376,800 | 245,300 | 250,206 | 255,210 | 260,314 | 265,520 |
| P&L Insurance | 535,100 | 700,000 | 625,000 | 600,000 | 460,000 | 483,000 | 507,150 | 457,508 |
| All Other Accounts | 2,639,688 | 3,662,150 | 3,118,750 | 2,550,330 | 2,575,833 | 2,601,591 | 2,627,607 | 2,653,883 |
| Total Expenditures | \$59,049,465 | \$63,541,870 | \$63,221,560 | \$51,280,050 | \$43,089,336 | \$44,513,381 | \$45,882,403 | \$47,254,372 |
| OTHER FINANCING SOURCES/(USES) | | | | | | | | |
| Transfer In - EMT Fund | - | - | - | - | 723,234 | - | - | - |
| Transfer In - SMCC Fund | - | - | 292,050 | - | - | - | - | - |
| Transfer Out - Capital Projects | (1,937,904) | - | - | - | - | - | - | - |
| Transfer Out - Capital Projects (Fire) | - | - | - | - | (3,100,000) | (3,193,000) | (3,288,790) | (3,387,454) |
| Transfer Out - Fire Comm Ctr | (348,324) | (404,742) | - | - | - | - | - | - |
| Total Other Fin Sources/(Uses) | (2,286,228) | (404,742) | 292,050 | - | (2,376,766) | (3,193,000) | (3,288,790) | (3,387,454) |
| Total Revenues | 65,244,210 | 64,879,694 | 64,705,890 | 48,398,570 | 45,984,592 | 46,577,054 | 47,853,650 | 49,267,261 |
| Total Expenditures | 61,335,693 | 63,946,612 | 63,221,560 | 51,280,050 | 46,189,336 | 47,706,381 | 49,171,193 | 50,641,826 |
| Net Cash Flow | \$3,908,517 | \$933,082 | \$1,484,330 | (\$2,881,480) | (\$204,744) | (\$1,129,327) | (\$1,317,543) | (\$1,374,565) |
| FUND BALANCE BEG. OF YR | \$9,150,373 | \$10,194,484 | \$13,058,890 | \$14,543,220 | \$11,661,740 | \$11,456,996 | \$10,327,669 | \$9,010,127 |
| FUND BALANCE END OF YR | \$13,058,890 | \$11,127,566 | \$14,543,220 | \$11,661,740 | \$11,456,996 | \$10,327,669 | \$9,010,127 | \$7,635,562 |
| FUND BAL. AS % OF OP EXPS | 22% | 18% | 23% | 23% | 27% | 23% | 20% | 16% |

**Sewer Utility Enterprise
2017 - 2023 Sewer Analysis**

| | | BIOGAS Project Cash Funded | | | | | | |
|---|--------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Collection and Treatment | | | | | | |
| | | ACTUAL 2017 | ESTIMATED 2018 | PROJECTED 2019 | PROJECTED 2020 | PROJECTED 2021 | PROJECTED 2022 | PROJECTED 2023 |
| Revenues | Proposed rate increase = | 2.0% | 0.0% | 3.0% | 3.0% | 3.0% | 3.5% | 3.5% |
| Total Revenues | | \$15,481,873 | \$15,836,070 | \$16,146,850 | \$16,637,874 | \$17,132,905 | \$17,678,888 | \$18,278,731 |
| Expenditures | | | | | | | | |
| Total Operating Expenditures | | \$8,549,963 | \$10,276,470 | \$10,486,292 | \$10,182,180 | \$10,587,090 | \$10,908,580 | \$11,346,339 |
| Total Debt Service | | \$3,550,805 | \$3,552,380 | \$3,555,160 | \$3,555,680 | \$3,553,710 | \$3,558,140 | \$3,552,660 |
| Capital Projects - City - Collection | | \$217,561 | \$100,000 | \$250,000 | \$300,000 | \$350,000 | \$400,000 | \$450,000 |
| Capital Projects - Biogas - Treatment | | 0 | 4,000,000 | 0 | 0 | 0 | 0 | 0 |
| Capital Projects - Bi-City - Treatment | | 1,053,036 | 1,550,000 | 3,600,048 | 5,500,000 | 10,535,500 | 6,912,500 | 6,706,500 |
| Total Capital Projects | | \$1,270,597 | \$5,650,000 | \$3,850,048 | \$5,800,000 | \$10,885,500 | \$7,312,500 | \$7,156,500 |
| Total Expenditures | | \$13,371,365 | \$19,478,850 | \$17,891,500 | \$19,537,860 | \$25,026,300 | \$21,779,220 | \$22,055,499 |
| Beginning Cash Balance | | \$26,872,773 | \$28,983,281 | \$25,340,501 | \$23,595,851 | \$20,695,865 | \$12,802,470 | \$8,702,138 |
| Ending Cash Balance* | | \$28,983,281 | \$25,340,501 | \$23,595,851 | \$20,695,865 | \$12,802,470 | \$8,702,138 | \$4,925,370 |
| Less: operating reserve (17%) | | (1,453,494) | (1,747,000) | (1,782,670) | (1,730,971) | (1,799,805) | (1,854,459) | (1,928,878) |
| Net Ending Cash Balance | | \$27,529,787 | \$23,593,501 | \$21,813,181 | \$18,964,894 | \$11,002,665 | \$6,847,679 | \$2,996,492 |
| Debt Coverage (must be 1.10 or higher per bond covenant) | | 1.95 | 1.57 | 1.59 | 1.82 | 1.84 | 1.90 | 1.95 |

Notes:

The Plant Master Plan was updated in 2017 and includes Capital Projects.

Per bond requirements, the City must maintain a \$3 million cash balance for rate stabilization purposes.

Cash has been reduced by \$1,210,000 as this is on deposit with City of Englewood per the treatment plant operating agreement.

* Cash basis accounting is used for projection purposes.

**Storm Drainage Enterprise
2017 - 2023 Storm Analysis**

| | | ACTUAL 2017 | ESTIMATED 2018 | PROJECTED 2019 | PROJECTED 2020 | PROJECTED 2021 | PROJECTED 2022 | PROJECTED 2023 |
|--|--------------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | Proposed rate increase = | 3.2% | 3.1% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% |
| Total Revenues | | \$746,528 | \$816,640 | \$1,162,860 | \$1,132,838 | \$1,410,569 | \$1,240,313 | \$1,272,428 |
| Expenditures | | | | | | | | |
| Total Operating Expenditures | | \$289,501 | \$435,270 | \$543,760 | \$562,460 | \$582,010 | \$602,450 | \$623,850 |
| Total Capital Projects | | \$534,816 | \$500,000 | \$742,500 | \$680,500 | \$871,500 | \$590,550 | \$630,500 |
| Total Expenditures | | \$824,317 | \$935,270 | \$1,286,260 | \$1,242,960 | \$1,453,510 | \$1,193,000 | \$1,254,350 |
| Beginning Cash Balance | | \$522,696 | \$444,907 | \$326,277 | \$202,877 | \$92,756 | \$49,815 | \$97,128 |
| Ending Cash Balance* | | \$444,907 | \$326,277 | \$202,877 | \$92,756 | \$49,815 | \$97,128 | \$115,206 |
| Less: One month operating reserve (8%) | | (23,160) | (34,822) | (43,501) | (44,997) | (46,561) | (48,196) | (49,908) |
| Net Ending Cash Balance | | \$421,747 | \$291,455 | \$159,376 | \$47,759 | \$3,254 | \$48,932 | \$65,298 |

* Cash basis accounting is used for projection purposes.

Capital Projects Fund
2017-2023 Financial Projections

| | | Actual 2017 | Estimated 2018 | Projected 2019 | Projected 2020 | Projected 2021 | Projected 2022 | Projected 2023 | Total 2018-2023 |
|---|-----------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Available at 01/01/XX | | \$ 15,803,853 | \$ 14,098,782 | \$ 9,520,325 | \$ 5,381,332 | \$ 3,823,888 | \$ 2,277,536 | \$ 780,675 | |
| Revenues | | | | | | | | | |
| General Fund Transfer | | \$ 1,937,904 | \$ - | \$ - | \$ 3,100,000 | \$ 3,193,000 | \$ 3,288,790 | \$ 3,387,454 | \$ 12,969,244 |
| Grants | | 79,502 | 117,190 | 117,190 | 126,000 | 126,000 | 126,000 | 126,000 | 738,380 |
| Fire Partners | | 724,913 | 323,250 | 1,149,300 | - | - | - | - | 1,472,550 |
| Interest Earnings | | 152,293 | 200,800 | 200,000 | 86,101 | 61,119 | 36,477 | 29,904 | 614,401 |
| Other | | 198,279 | 220,790 | 115,000 | 130,000 | 100,000 | 100,000 | 100,000 | 765,790 |
| Lease Proceeds | | 1,400,000 | - | - | - | - | - | - | - |
| Building Use Taxes | | 1,616,507 | 1,500,000 | 1,500,000 | 1,515,000 | 1,530,150 | 1,545,452 | 1,560,907 | 9,151,509 |
| Highway Users Tax (Streets) | | 1,380,276 | 1,730,000 | 1,496,500 | 1,400,700 | 1,421,711 | 1,443,037 | 1,464,683 | 8,956,631 |
| Subtotal | | \$ 7,489,674 | \$ 4,092,030 | \$ 4,577,990 | \$ 6,357,801 | \$ 6,431,980 | \$ 6,539,756 | \$ 6,668,948 | \$ 34,668,504 |
| Funded Projects | Priority | | | | | | | | |
| Leases | 1 | \$ 1,725,084 | \$ 1,752,860 | \$ 3,150,829 | \$ 1,457,950 | \$ 1,461,920 | \$ 1,459,670 | \$ 371,340 | \$ 9,654,569 |
| Vehicles and Apparatus | 1 | 3,041,727 | 1,586,640 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 5,586,640 |
| Technology | 1 | 398,218 | 633,446 | 1,170,000 | 340,000 | 340,000 | 340,000 | 340,000 | 3,163,446 |
| Equipment | 1 | 155,235 | 352,220 | 256,720 | 225,100 | 227,580 | 230,120 | 232,723 | 1,524,463 |
| TABOR Capital Projects | 1 | - | 1,937,904 | - | - | - | - | - | 1,937,904 |
| Streets & Infrastructure (HUTF portion) | 1 | 1,380,276 | 1,730,000 | 1,496,500 | 1,400,700 | 1,421,711 | 1,443,037 | 1,464,683 | 8,956,631 |
| Dedicated Street Maintenance | 1 | - | - | - | 3,100,000 | 3,193,000 | 3,288,790 | 3,387,454 | 12,969,244 |
| Street & Related Infrastructure | 2 | 2,213,662 | 379,917 | 1,392,934 | 141,495 | 84,121 | 25,000 | - | 2,023,467 |
| ADA Improvements | 2 | - | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 |
| Building Maintenance Proj | 3 | 280,543 | 297,500 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,797,500 |
| Subtotal | | \$ 9,194,745 | \$ 8,670,487 | \$ 8,716,983 | \$ 7,915,245 | \$ 7,978,332 | \$ 8,036,617 | \$ 7,046,200 | \$ 48,363,864 |
| Ending Fund Balance | | \$ 14,098,782 | \$ 9,520,325 | \$ 5,381,332 | \$ 3,823,888 | \$ 2,277,536 | \$ 780,675 | \$ 403,423 | |
| Required Reserve | | \$ (1,457,950) | \$ (1,457,910) | \$ (1,457,950) | \$ (1,461,920) | \$ (1,459,670) | \$ (371,340) | \$ (369,490) | |
| Ending Available Fund Balance | | \$ 12,640,832 | \$ 8,062,415 | \$ 3,923,382 | \$ 2,361,968 | \$ 817,866 | \$ 409,335 | \$ 33,933 | |

Conservation Trust Fund
2017-2023 Financial Projections

| | | Actual 2017 | Estimated 2018 | Projected 2019 | Projected 2020 | Projected 2021 | Projected 2022 | Projected 2023 | Total 2018-2023 |
|----------------------------|--|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Available at 01/01/XX | | \$ 457,902 | \$ 239,811 | \$ 215,461 | \$ 20,461 | \$ 110,788 | \$ 6,561 | \$ 96,666 | |
| Revenues | | | | | | | | | |
| Lottery Funds | | \$ 221,189 | \$ 242,000 | \$ 250,000 | \$ 240,000 | \$ 240,000 | \$ 240,000 | \$ 240,000 | \$ 1,452,000 |
| Interest Earnings | | 4,538 | 3,000 | 2,000 | 327 | 1,773 | 105 | 1,547 | 8,752 |
| Subtotal | | \$ 225,727 | \$ 245,000 | \$ 252,000 | \$ 240,327 | \$ 241,773 | \$ 240,105 | \$ 241,547 | \$ 1,460,752 |
| Projects | | | | | | | | | |
| Parkland Maint | | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 600,000 |
| South Platte Park | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 300,000 |
| Parks and Rec | | - | 24,000 | - | - | - | - | - | 24,000 |
| Public Buildings | | 293,818 | 95,350 | 297,000 | - | 196,000 | - | 140,780 | 729,130 |
| Subtotal | | \$ 443,818 | \$ 269,350 | \$ 447,000 | \$ 150,000 | \$ 346,000 | \$ 150,000 | \$ 290,780 | \$ 1,653,130 |
| Ending Fund Balance | | \$ 239,811 | \$ 215,461 | \$ 20,461 | \$ 110,788 | \$ 6,561 | \$ 96,666 | \$ 47,433 | |

Open Space Fund
2017-2023 Financial Projections

| | <u>Actual 2017</u> | <u>Estimated 2018</u> | <u>Projected 2019</u> | <u>Projected 2020</u> | <u>Projected 2021</u> | <u>Projected 2022</u> | <u>Projected 2023</u> | <u>Total 2018-2023</u> |
|--------------------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Available at 01/01/XX | \$ 1,686,821 | \$ 2,343,181 | \$ 1,968,880 | \$ 2,366,440 | \$ 3,230,527 | \$ 3,747,726 | \$ 4,693,365 | |
| Revenues | | | | | | | | |
| Arapahoe County Open Space revenues | \$ 1,030,414 | \$ 1,128,980 | \$ 1,200,000 | \$ 1,236,000 | \$ 1,273,080 | \$ 1,311,272 | \$ 1,350,611 | \$ 7,499,943 |
| Jefferson County Open Space revenues | 88,940 | 91,000 | 93,000 | 94,860 | 96,757 | 98,692 | 100,666 | 574,976 |
| Arapahoe County Grant | 357,000 | 287,950 | 1,844,000 | - | 750,000 | - | - | 2,881,950 |
| Interest Earnings | 21,674 | 38,800 | 30,000 | 37,863 | 51,688 | 59,964 | 75,094 | 293,409 |
| Rental Income | 7,129 | 7,340 | 7,500 | 7,725 | 7,957 | 8,195 | 8,441 | 47,159 |
| Other | - | 4,290 | - | - | - | - | - | 4,290 |
| Subtotal | \$ 1,505,157 | \$ 1,558,360 | \$ 3,174,500 | \$ 1,376,448 | \$ 2,179,482 | \$ 1,478,124 | \$ 1,534,812 | \$ 11,301,726 |
| Projects | | | | | | | | |
| South Platte Park Ops | \$ 108,547 | \$ 275,230 | \$ 258,290 | \$ 342,060 | \$ 351,373 | \$ 360,947 | \$ 370,788 | \$ 1,958,688 |
| South Platte Park Capital | 44,478 | 96,251 | 33,940 | 50,000 | 50,000 | 50,000 | 50,000 | 330,191 |
| Rent | 18,566 | 19,130 | 19,710 | 20,301 | 20,910 | 21,538 | 22,184 | 123,773 |
| Open Space - Land | 550 | - | - | - | - | - | - | - |
| Open Space Projects | 676,656 | 1,542,050 | 2,465,000 | 100,000 | 1,240,000 | 100,000 | - | 5,447,050 |
| Subtotal | \$ 848,797 | \$ 1,932,661 | \$ 2,776,940 | \$ 512,361 | \$ 1,662,283 | \$ 532,484 | \$ 442,972 | \$ 7,859,702 |
| Ending Fund Balance | \$ 2,343,181 | \$ 1,968,880 | \$ 2,366,440 | \$ 3,230,527 | \$ 3,747,726 | \$ 4,693,365 | \$ 5,785,205 | |

Impact Fees Summary
2017-2023 Financial Projections

| | <u>Actual 2017</u> | <u>Estimated 2018</u> | <u>Projected 2019</u> | <u>Projected 2020</u> | <u>Projected 2021</u> | <u>Projected 2022</u> | <u>Projected 2023</u> | <u>Total 2018-2023</u> |
|----------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Summary Impact Fees | | | | | | | | |
| Available at 01/01/XX | \$ 1,912,732 | \$ 3,020,202 | \$ 3,364,558 | \$ 2,386,258 | \$ 2,759,438 | \$ 3,388,589 | \$ 3,677,807 | \$ 18,596,852 |
| Revenues | | | | | | | | |
| Police Impact Fees | \$ 92,605 | \$ 59,200 | \$ 68,370 | \$ 57,320 | \$ 58,237 | \$ 59,169 | \$ 60,116 | \$ 362,412 |
| Museum Impact Fees | 79,304 | 58,530 | 68,290 | 62,559 | 63,560 | 64,577 | 62,810 | 380,327 |
| Fire Impact Fees | 130,040 | 71,666 | - | - | - | - | - | 71,666 |
| Library Impact Fees | 82,464 | 62,280 | 69,500 | 64,756 | 61,792 | 62,781 | 60,985 | 382,093 |
| Facilities Impact Fees | 455,372 | 295,580 | 344,470 | 283,853 | 288,395 | 293,009 | 297,698 | 1,803,006 |
| Transportation Impact Fees | 270,160 | 154,900 | 181,070 | 154,691 | 157,167 | 159,681 | 162,236 | 969,745 |
| Subtotal | \$ 1,109,945 | \$ 702,156 | \$ 731,700 | \$ 623,180 | \$ 629,151 | \$ 639,217 | \$ 643,845 | \$ 4,435,350 |
| Projects | | | | | | | | |
| Public Building | \$ - | \$ 187,000 | \$ 1,600,000 | \$ 250,000 | \$ - | \$ 350,000 | \$ 800,000 | \$ 3,187,000 |
| Vehicles | - | 170,000 | - | - | - | - | - | 170,000 |
| Technology | - | - | 110,000 | - | - | - | - | 110,000 |
| Loan Interest Expense | 2,475 | 800 | - | - | - | - | - | 800 |
| Subtotal | \$ 2,475 | \$ 357,800 | \$ 1,710,000 | \$ 250,000 | \$ - | \$ 350,000 | \$ 800,000 | \$ 3,467,800 |
| Ending Fund Balance | \$ 3,020,202 | \$ 3,364,558 | \$ 2,386,258 | \$ 2,759,438 | \$ 3,388,589 | \$ 3,677,807 | \$ 3,521,651 | |

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 |
|--------------------|-----------------------|--------------------------|---------------|-----------------------------|----------------------|
| 2009 | \$ 617,092,320 | 3.7% | \$ 22,832,416 | - | \$ 22,832,416 |
| 2010 | 640,017,100 | 3.7% | 23,680,633 | - | 23,680,633 |
| 2011 | 640,240,690 | 3.7% | 23,688,906 | - | 23,688,906 |
| 2012 | 609,303,973 | 3.7% | 22,544,247 | - | 22,544,247 |
| 2013 | 611,580,060 | 3.7% | 22,628,462 | - | 22,628,462 |
| 2014 | 614,372,812 | 3.7% | 22,731,794 | - | 22,731,794 |
| 2015 | 614,978,721 | 3.7% | 22,754,213 | - | 22,754,213 |
| 2016 | 711,277,920 | 3.7% | 26,317,283 | - | 26,317,283 |
| 2017 | 720,282,711 | 3.7% | 26,650,460 | - | 26,650,460 |
| 2018 | 844,047,778 | 3.7% | 31,229,768 | - | 31,229,768 |

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, LFR, PW | | | | |
| | Principal | | Interest | Total |
| 2019 | \$ 747,693 | \$ | 25,311 | \$ 773,004 |
| 2020 | 140,263 | | 12,219 | 152,482 |
| 2021 | 142,719 | | 9,763 | 152,482 |
| 2022 | 145,218 | | 7,264 | 152,482 |
| 2023 | 147,760 | | 4,722 | 152,482 |
| 2024 | 150,348 | | 2,134 | 152,482 |
| | \$ 1,474,001 | \$ | 61,413 | \$ 1,535,414 |

NOTE: The City will pay off the portion related to fire assets in 2019 as a result of the fire services transition to South Metro Fire Rescue.

| Capital Projects Fund | | | | |
|--|---------------------|-----------|---------------|---------------------|
| Fire Aerial Platform Truck Capital Lease | | | | |
| | Principal | | Interest | Total |
| 2019 | \$ 1,051,875 | \$ | 20,522 | \$ 1,072,397 |
| | \$ 1,051,875 | \$ | 20,522 | \$ 1,072,397 |

NOTE: Due to the fire services transition to South Metro Fire Rescue in 2019, this lease will be paid off in advance.

| Capital Projects Fund | | | | |
|-----------------------|---------------------|-------------------|-------------------|---------------------|
| Museum Capital Lease | | | | |
| | Principal | Prem/BIO | Interest | Total |
| 2019 | \$ 965,000 | \$ 36,539 | \$ 121,350 | \$ 1,122,889 |
| 2020 | 995,000 | 36,539 | 92,400 | 1,123,939 |
| 2021 | 1,030,000 | 36,539 | 62,550 | 1,129,089 |
| 2022 | 1,055,000 | 36,539 | 31,650 | 1,123,189 |
| | \$ 4,045,000 | \$ 146,156 | \$ 307,950 | \$ 4,499,106 |

Schedule of Debt Service Requirements

| Sewer Utility Enterprise Colorado Water Resources and Power Development Authority | | | | |
|---|----------------------|---------------------|-----------|-------------------|
| CWRPDA 2004 | | | | |
| | Principal | Interest * | Total | |
| 2019 | \$ 2,796,354 | \$ 758,802 | \$ | 3,555,156 |
| 2020 | 2,882,066 | 673,612 | | 3,555,678 |
| 2021 | 2,967,778 | 585,922 | | 3,553,700 |
| 2022 | 3,064,204 | 493,927 | | 3,558,131 |
| 2023 | 3,155,273 | 397,382 | | 3,552,655 |
| 2024 | 3,251,699 | 294,059 | | 3,545,758 |
| 2025 | 2,967,778 | (44,750) | | 2,923,028 |
| | \$ 21,085,152 | \$ 3,158,953 | \$ | 24,244,105 |

* includes administration fees

| Littleton Building Authority Courthouse - COPS | | | | |
|---|---------------------|-------------------|-----------|------------------|
| | Principal | Interest | Total | |
| 2019 | \$ 180,000 | \$ 39,078 | \$ | 219,078 |
| 2020 | 185,000 | 33,066 | | 218,066 |
| 2021 | 190,000 | 26,887 | | 216,887 |
| 2022 | 200,000 | 20,541 | | 220,541 |
| 2023 | 205,000 | 13,861 | | 218,861 |
| 2024 | 210,000 | 7,014 | | 217,014 |
| | \$ 1,170,000 | \$ 140,447 | \$ | 1,310,447 |

2018 Non-Exempt Pay Plan

(the 2019 Pay Plans are not yet available)

City of Littleton Non Exempt Job Titles Listed by Salary Grade September 2018

| Job Title | Range Minimum | Range Midpoint | Range Maximum |
|---|------------------|-------------------|------------------|
| Salary Grade 15 | \$9.30 | | |
| <i>Grade Place Holder</i> | min wage | | |
| Salary Grade 20 | \$22,200 | \$26,100 | \$30,000 |
| | \$10.67 | \$12.55 | \$14.42 |
| Library Page Seasonal Worker | | | |
| Salary Grade 25 | \$25,800 | \$31,000 | \$36,200 |
| | \$12.40 | \$14.90 | \$17.40 |
| <i>Grade Place Holder</i> | | | |
| Salary Grade 30 | \$28,500 | \$34,200 | \$39,900 |
| | \$13.70 | \$16.44 | \$19.18 |
| Building Maintenance Worker I Business Support Family of Collections Custodian Fire Cadet Fleet Parts Assistant Grounds Maintenance Worker I Library Clerk Museum Caretaker Receptionist Transport Specialist | | | |
| Salary Grade 35 | \$31,400 | \$37,700 | \$44,000 |
| | \$15.10 | \$18.13 | \$21.15 |
| Building Maintenance Worker II Fleet Parts Specialist Maintenance Mechanic I Receptionist - Transportation Coordinator Streets Maintenance Worker | | | |
| Salary Grade 40 | \$33,800 | \$41,400 | \$49,000 |
| | \$16.25 | \$19.90 | \$23.56 |
| Citizenship Program Coordinator Finance Technician Grounds Maintenance Worker II Irrigation Technician I Lead Library Clerk Library Assistant Maintenance Mechanic II Records Clerk Registrar Utility Operator I | | | |

2018 Non-Exempt Pay Plan

(the 2019 Pay Plans are not yet available)

City of Littleton Non Exempt Job Titles Listed by Salary Grade September 2018

| Job Title | Range Minimum | Range Midpoint | Range Maximum |
|--|------------------|-------------------|------------------|
| Salary Grade 45 | \$37,500 | \$45,900 | \$54,300 |
| | \$18.03 | \$22.07 | \$26.11 |
| Administrative Coordinator | | | |
| Court Clerk | | | |
| Engineering Technician | | | |
| Equipment Operator I | | | |
| Irrigation Technician II | | | |
| Legal Services Program Coordinator | | | |
| Parking Enforcement Officer | | | |
| Revenue & Sales Tax Technician | | | |
| Traffic Technician | | | |
| Utility Operator II | | | |
| Volunteer/ Student Coordinator | | | |
| Salary Grade 50 | \$40,400 | \$50,500 | \$60,600 |
| | \$19.42 | \$24.28 | \$29.13 |
| Accreditation Administrator (Police) | | | |
| Assistant Curator | | | |
| Code Enforcement Officer I-II | | | |
| Emergency Services Dispatcher | | | |
| Equipment Operator II | | | |
| Executive Assistant | | | |
| GIS Tech | | | |
| Historic Site Farmer | | | |
| Historic Site Interpreter | | | |
| Human Resources Assistant | | | |
| Humane Officer | | | |
| Maintenance Mechanic III | | | |
| Payroll Technician | | | |
| Permit Coordinator | | | |
| Service Writer | | | |
| Utility Operator III | | | |
| Salary Grade 55 | \$45,800 | \$57,200 | \$68,600 |
| | \$22.02 | \$27.50 | \$32.98 |
| Combination Inspector I | | | |
| Curator of Exhibits | | | |
| Deputy City Clerk | | | |
| Engineering Inspector | | | |
| Fleet Services Technician I, II, III | | | |
| Graphic Designer/Production Specialist | | | |
| IS Support Specialist | | | |
| Laboratory Technician | | | |
| Mediation Program Coordinator | | | |
| Neighborhood Resources Manager | | | |
| Permit Project Specialist | | | |
| Probation Officer | | | |
| Victim Assistance Coordinator | | | |
| Video Producer | | | |

2018 Non-Exempt Pay Plan

(the 2019 Pay Plans are not yet available)

City of Littleton Non Exempt Job Titles Listed by Salary Grade September 2018

| Job Title | Range Minimum | Range Midpoint | Range Maximum |
|---|------------------|-------------------|------------------|
| Salary Grade 60 | \$52,600 | \$65,700 | \$78,800 |
| | \$25.29 | \$31.59 | \$37.88 |
| Employment Specialist | | | |
| Fleet Services Lead Technician I, II, III | | | |
| Irrigation Technician III | | | |
| Lead Worker | | | |
| Salary Grade 65 | \$54,300 | \$67,900 | \$81,500 |
| | \$26.11 | \$32.64 | \$39.18 |
| Deputy Communications Supervisor | | | |
| Salary Grade 70 | \$58,600 | \$73,200 | \$87,800 |
| | \$28.17 | \$35.19 | \$42.21 |
| Code Enforcement Supervisor | | | |
| Combination Inspector II | | | |
| Combination Inspector Supervisor | | | |
| Plans Examiner | | | |
| Salary Grade 75 | \$64,800 | \$82,600 | \$100,400 |
| | \$31.15 | \$39.71 | \$48.27 |
| <i>Grade Place Holder</i> | | | |
| Salary Grade 80 | \$70,200 | \$89,500 | \$108,800 |
| | \$33.75 | \$43.03 | \$52.31 |
| <i>Grade Place Holder</i> | | | |
| Salary Grade 85 | \$72,500 | \$92,500 | \$112,500 |
| | \$34.86 | \$44.47 | \$54.09 |
| Assistant Fire Marshal | | | |
| Salary Grade 90 | \$75,800 | \$96,600 | \$117,400 |
| | \$36.44 | \$46.44 | \$56.44 |
| Deputy Fire Marshal | | | |

2018 Exempt Pay Plan

(the 2019 Pay Plans are not yet available)

City of Littleton
Exempt Job Titles Listed by Salary Grade
September 2018

| Job Title | Range Minimum | Range Midpoint | Range Maximum |
|---|------------------|-------------------|------------------|
| Salary Grade 150 | \$41,000 | \$52,300 | \$63,600 |
| Circulation Desk Supervisor | | | |
| Curator of Education & Interpretation | | | |
| Immigrant Resources Center Supervisor | | | |
| Librarian | | | |
| Office Manager | | | |
| Planner I | | | |
| Salary Grade 155 | \$45,100 | \$57,500 | \$69,900 |
| Community Program Manager | | | |
| Digital Media Strategist | | | |
| Special Events Coordinator | | | |
| Salary Grade 160 | \$50,200 | \$64,000 | \$77,800 |
| Accountant-Analyst I, II | | | |
| Auditor-Analyst | | | |
| Court Supervisor | | | |
| Curator of Collections | | | |
| Custodial Contract & Facilities Sup | | | |
| Economic Development Specialist I-II | | | |
| Engineer I | | | |
| HR Analyst I | | | |
| Human Resources Generalist I | | | |
| Librarian Supervisor | | | |
| Planner II | | | |
| Police Data Analyst | | | |
| Utilities Foreman (Utilities Operations Supervisor) | | | |
| Salary Grade 165 | \$56,500 | \$72,100 | \$87,700 |
| Accounting Supervisor | | | |
| Adult Services Supervisor | | | |
| Assistant to the City Manager | | | |
| Emergency Manager | | | |
| HR Analyst II | | | |
| Human Resources Generalist II | | | |
| Life Safety Educator | | | |
| Network Administrator II | | | |
| Principal Planner | | | |
| Project Manager | | | |
| Senior Planner | | | |
| Transportation Planner | | | |
| Traffic Analyst | | | |

2018 Exempt Pay Plan
(the 2019 Pay Plans are not yet available)

City of Littleton
Exempt Job Titles Listed by Salary Grade
September 2018

| Job Title | Range Minimum | Range Midpoint | Range Maximum |
|--|------------------|-------------------|------------------|
| Salary Grade 170 | \$63,900 | \$81,500 | \$99,100 |
| Accreditation, Innovation & Technology Manager | | | |
| Assistant City Attorney | | | |
| Engineer II | | | |
| Human Resources Generalist III | | | |
| Landscape Manager | | | |
| Senior Human Resources Business Partner | | | |
| Telecommunications Administrator | | | |
| Web & Print Manager | | | |
| Salary Grade 175 | \$70,200 | \$89,500 | \$108,800 |
| Accounting Manager | | | |
| Communications Manager | | | |
| Division Manager of Police Comm & Records | | | |
| GIS Supervisor | | | |
| Software Engineer | | | |
| Water Resources Manager | | | |
| Salary Grade 185 | \$85,400 | \$108,900 | \$132,400 |
| Assistant Finance Director | | | |
| Assistant City Engineer | | | |
| Chief Building Official | | | |
| Development Services Manager | | | |
| Fleet & Facilities Manager | | | |
| Planning Manager | | | |
| Software Systems Manager | | | |
| Street Superintendent | | | |
| Systems and Network Manager | | | |
| Traffic Engineering Manager | | | |
| Salary Grade 190 | \$98,400 | \$125,400 | \$152,400 |
| City Engineer | | | |
| Division Chief (Police) | | | |

Personnel Schedule

In 2019, the city will begin a contract for fire services with South Metro Fire Rescue Authority (SMFRA). The city will no longer provide fire services to Littleton Fire Protection District or Highlands Ranch Metro District. As part of a pre-inclusion agreement SMFRA has agreed to laterally transfer the city's existing fire staff to their organization. This results in a significant decrease to FTEs in 2019.

Other approved changes in 2019 include 2.7 net increase in FTE's with additional staff approved for Communications, City Attorney, Police, Public Works and Community Development. Two FTE's were eliminated from the 2019 Budget: one in Information Technology and one in Public Works – Fleet.

In mid-2018, three positions were added (Finance, Public Works Transportation, and Community Development) and others were transferred between departments/divisions.

| DEPT | 2017 | | | 2018 | | | 2019 | | |
|---------------------------------------|-----------|-----------|-------------------------------------|-----------|-----------|-------------------------------------|-----------|-----------|-------------------------------------|
| | Full Time | Part Time | Temps Substitutes & Seasonals | Full Time | Part Time | Temps Substitutes & Seasonals | Full Time | Part Time | Temps Substitutes & Seasonals |
| City Council | 0 | 7 | 0 | 0 | 7 | 0 | 0 | 7 | 0 |
| City Attorney | 3 | 1 | 0 | 4 | 0 | 0 | 3 | 1 | 0 |
| City Manager | 2 | 0 | 0 | 2 | 0 | 0 | 3 | 0 | 0 |
| Communications & Marketing | 7 | 0 | 0 | 6 | 1 | 0 | 6 | 0 | 0 |
| Economic Development | 4 | 0 | 0 | 4 | 0 | 0 | 4 | 0 | 0 |
| Finance * | 10 | 0 | 0 | 10 | 0 | 0 | 11 | 0 | 0 |
| Information Technology | 13 | 0 | 0 | 13 | 0 | 0 | 12 | 0 | 0 |
| City Clerk | 3 | 2 | 0 | 3 | 2 | 0 | 3 | 2 | 0 |
| Court | 4 | 2 | 0 | 4 | 2 | 0 | 5 | 2 | 0 |
| Omnibus | 3 | 0 | 1 | 3 | 0 | 1 | 3 | 0 | 1 |
| Shopping Cart | 0 | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 0 |
| Total City Clerk | 10 | 7 | 1 | 10 | 7 | 1 | 11 | 7 | 1 |
| Human Resources | 7 | 0 | 21 | 7 | 0 | 21 | 7 | 0 | 21 |
| Support | 24 | 1 | 1 | 23 | 1 | 1 | 24 | 0 | 1 |
| Uniform | 61 | 0 | 1 | 66 | 0 | 1 | 65 | 0 | 1 |
| Investigations | 15 | 0 | 0 | 16 | 0 | 0 | 17 | 0 | 0 |
| Vale ** | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| Total Police | 101 | 1 | 2 | 106 | 1 | 2 | 107 | 0 | 2 |
| Admin | 4 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| Emergency Svcs | 162 | 0 | 0 | 162 | 0 | 0 | 0 | 0 | 0 |
| Support | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Communications | 13 | 1 | 5 | 13 | 1 | 5 | 0 | 0 | 0 |
| Training | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Prevention (prev. Permit Plan) | 5 | 2 | 0 | 5 | 2 | 0 | 0 | 0 | 0 |
| Emergency Planning | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Total Fire | 190 | 3 | 5 | 190 | 3 | 5 | 0 | 0 | 0 |
| Admin | 2 | 0 | 0 | 2 | 0 | 0 | 2 | 0 | 0 |
| Engineering | 6 | 0 | 0 | 6 | 0 | 0 | 8 | 0 | 0 |
| Streets | 14 | 0 | 0 | 14 | 0 | 0 | 14 | 0 | 0 |
| Grounds | 10 | 0 | 18 | 10 | 0 | 18 | 10 | 0 | 18 |
| Traffic Engineering | 5 | 0 | 0 | 5 | 0 | 0 | 6 | 0 | 0 |
| Bldg | 8 | 1 | 0 | 8 | 1 | 0 | 8 | 1 | 0 |
| Sewer/Storm * | 7 | 0 | 2 | 8 | 0 | 2 | 8 | 0 | 2 |
| Fleet | 7 | 1 | 0 | 7 | 1 | 0 | 6 | 1 | 0 |
| Total Public Works | 59 | 2 | 20 | 60 | 2 | 20 | 62 | 2 | 20 |

Personnel Schedule

| DEPT | 2017 | | | 2018 | | | 2019 | | |
|---------------------------------|------------|-----------|----------------------------|------------|-----------|----------------------------|------------|-----------|----------------------------|
| | Full Time | Part Time | Substitutes & Seasonals | Full Time | Part Time | Substitutes & Seasonals | Full Time | Part Time | Substitutes & Seasonals |
| Comm Dev Admin | 2 | 0 | 0 | 2 | 0 | 0 | 2 | 0 | 0 |
| Development Services | 12 | 1 | 2 | 12 | 1 | 2 | 13 | 0 | 2 |
| Planning | 6 | 0 | 0 | 6 | 0 | 0 | 7 | 0 | 0 |
| Total Comm Dev | 20 | 1 | 2 | 20 | 1 | 2 | 22 | 0 | 2 |
| Library Admin | 3 | 0 | 0 | 2 | 1 | 0 | 2 | 1 | 0 |
| Children | 1 | 4 | 0 | 1 | 4 | 7 | 1 | 4 | 7 |
| Immigrant Resources | 2 | 2 | 0 | 3 | 2 | 0 | 3 | 2 | 0 |
| Adult | 4 | 5 | 3 | 5 | 4 | 3 | 6 | 6 | 3 |
| Circulation | 1 | 10 | 8 | 1 | 10 | 9 | 1 | 9 | 9 |
| Technical | 4 | 0 | 0 | 3 | 2 | 0 | 3 | 2 | 0 |
| Overhead | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| Youth & Senior Services | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| Total Library | 17 | 21 | 11 | 17 | 24 | 19 | 17 | 24 | 19 |
| Museum Admin | 5 | 4 | 0 | 5 | 5 | 0 | 5 | 5 | 0 |
| Collections | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 0 | 0 |
| Interpretation | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 |
| Exhibits | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| Farm | 2 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| Total Museum | 13 | 7 | 2 | 12 | 8 | 2 | 12 | 8 | 2 |
| Total Budgeted Employees | 456 | 50 | 64 | 461 | 54 | 72 | 277 | 49 | 67 |

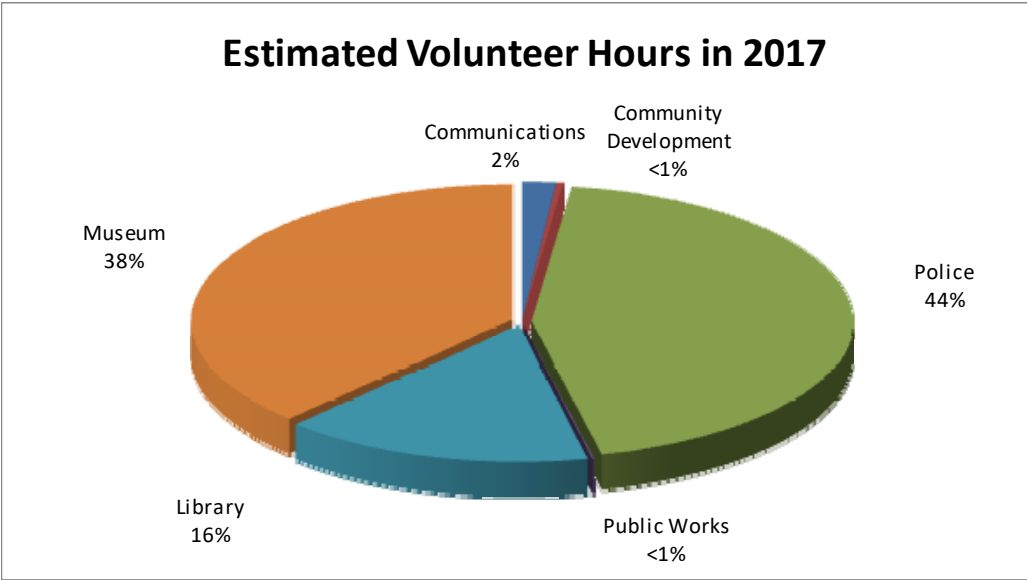
* 1 Finance Tech is in Public Works - Sewer and 1 Finance Technician is in Public Works - Storm

**FT Victim Assistant funded by Special Revenue Fund

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 2017 was \$26.78 per hour in Colorado. Volunteers are allowing the city to reallocate resources in the amount of \$483,379 annually, by taking an active role in the community and volunteering their time to the city.

| | Estimated Volunteer Hours - 2017 |
|----------------------------|--|
| Communications & Marketing | 300 |
| Community Development | 60 |
| Police | 8,033 |
| Public Works | 16 |
| Library | 2,792 |
| Museum | 6,849 |
| Total | 18,050 |



Community Profile

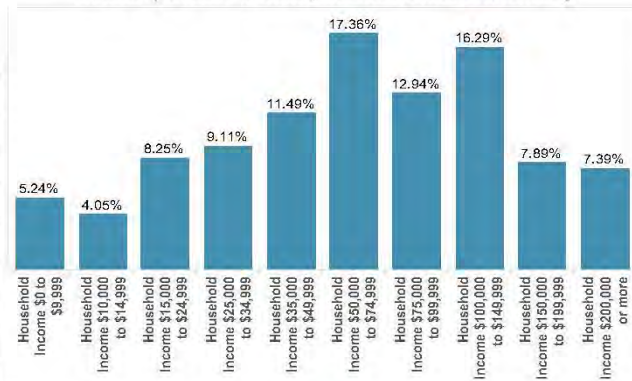
The Denver Regional Council of Governments (DRCOG) compiles demographic information for each community in the Denver region. The community profile for the City of Littleton is below and the community profile for the Denver region as a whole follows on the next page.

Littleton

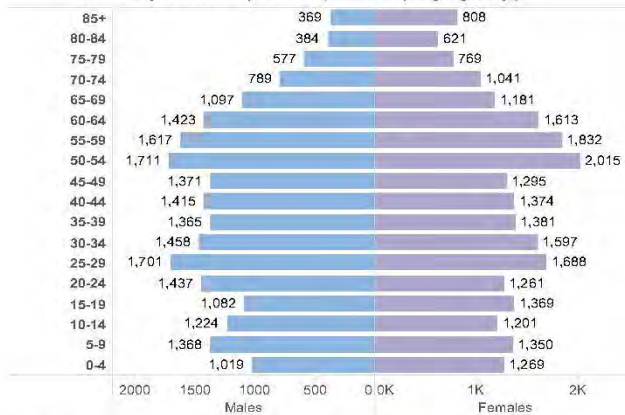
DRCOG Jurisdiction
Littleton

| Demographics | | Housing | |
|---------------------------------|--------|----------------------------------|---------|
| DOLA Population | 46,992 | Housing Units | 20,327 |
| Households | 19,440 | Occupied Housing | 19,440 |
| Average Household Size | 2 | Owner Occupied Housing | 11,764 |
| Median Age | 42 | Median Home Value (\$) | 314,100 |
| Median Household Income (\$) | 67,133 | Median Monthly Owner Costs (\$) | 1,337 |
| High School Diploma or More (%) | 94 | Renter Occupied Housing | 7,676 |
| Bachelor's Degree or More (%) | 77 | Median Monthly Renter Costs (\$) | 1,066 |
| Single Occupancy Commuters (%) | 76 | Multifamily Housing | 7,419 |
| Unemployment Rate (%) | 5 | Vacant Housing | 897 |

Income (Percent of total; income is in 2016 dollars)

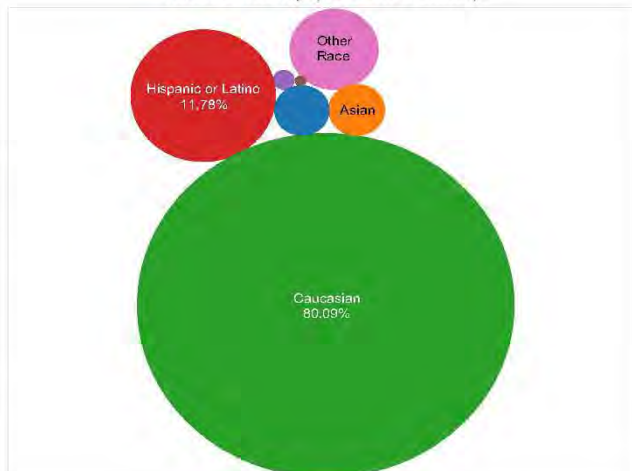


Population Pyramid (Count by age group)



Source: "Population Data 2016" Colorado Department of Local Affairs.
<https://www.colorado.gov/pacific/dola/population-data>, "American Communities Survey 5-Year 2016," US Census Bureau. <http://factfinder.census.gov>

Race/Ethnicity (Percent of total)



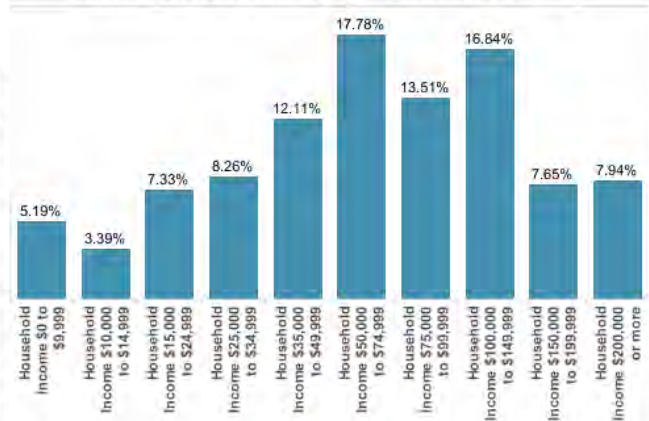
Denver Regional

DRCOG Jurisdiction
Region

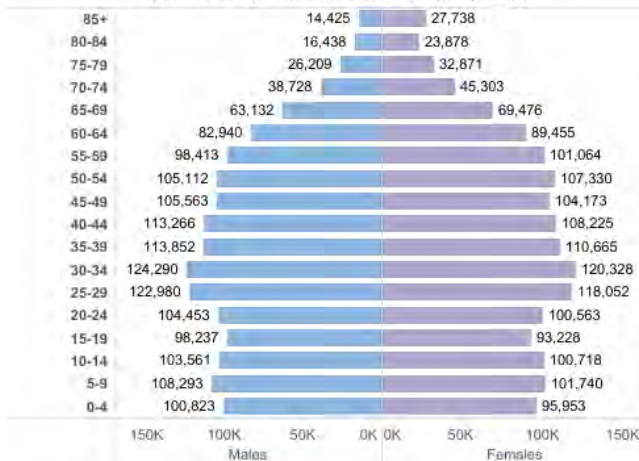
Demographics

| | | | |
|---------------------------------|-----------|----------------------------------|-----------|
| DOLA Population | 3,213,202 | Housing Units | 1,249,866 |
| Households | 1,189,160 | Occupied Housing | 1,189,160 |
| Average Household Size | 3 | Owner Occupied Housing | 752,085 |
| Median Age | 36 | Median Home Value (\$) | 297,399 |
| Median Household Income (\$) | 69,459 | Median Monthly Owner Costs (\$) | 1,433 |
| High School Diploma or More (%) | 91 | Renter Occupied Housing | 437,075 |
| Bachelor's Degree or More (%) | 71 | Median Monthly Renter Costs (\$) | 1,151 |
| Single Occupancy Commuters (%) | 75 | Multifamily Housing | 381,004 |
| Unemployment Rate (%) | 5 | Vacant Housing | 60,706 |

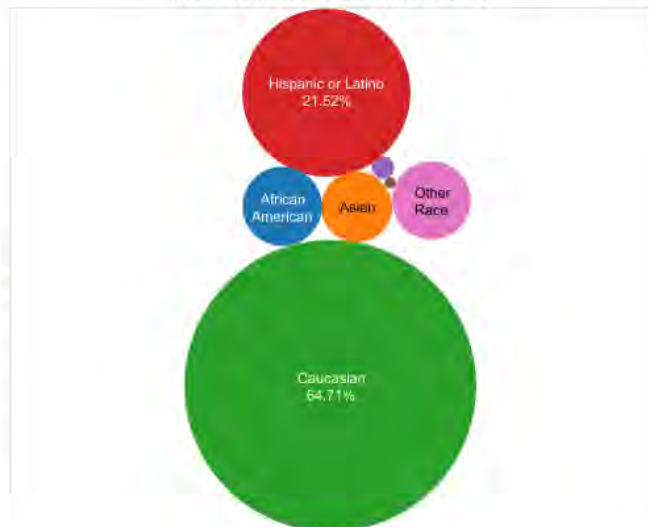
Income (Percent of total; income is in 2016 dollars)



Population Pyramid (Count by age group)



Race/Ethnicity (Percent of total)



Source: "Population Data 2016" Colorado Department of Local Affairs.
<https://www.colorado.gov/pacific/dola/population-data>; "American Communities Survey 5-Year 2016." US Census Bureau. <http://factfinder.census.gov>.

Miscellaneous Statistics

December 31, 2017

| | | | |
|---|-----------------------|---------------------------------|--------------|
| Date of incorporation | 1890 | Building permits issued: | |
| Date charter adopted | July 28, 1959 | Number | 2,738 |
| Form of government | Council-Manager | Value | \$10,780,751 |
| Elevation | 5,389 Feet | | |
| Area | 13.85 square miles | Miles of streets | |
| | | Lane miles (10' wide) | 353 |
| Fire protection: | | Centerline miles | 162 |
| Number of stations | 9 (3 in City limits) | | |
| Emergency responses | 16,103 | Recreation and culture: | |
| | | Libraries | 1 |
| Police protection: | | Museums | 1 |
| Number of stations | 1 | | |
| Number of sworn officers | 76 | Parks: (2) | |
| | | Area | 405 acres |
| Education - School District No. 6: | | Swimming pools | 9 (2 indoor) |
| Number of students | 15,264 (1) | Tennis courts | 28 |
| Type and total number of schools: | | Ball fields | 22 |
| Early Childhood | 7 (2 in City limits) | Shelters | 14 |
| Elementary | 13 (4 in City limits) | Trail ways | 98.6 miles |
| Middle School | 4 (3 in City limits) | Greenbelt and open space | 918.7 acres |
| Senior High | 3 (2 in City limits) | | |
| Charter | 2 (2 in City limits) | SOURCE: | |
| Teacher/pupil ratio | 1:25 | City of Littleton | |
| Sanitary sewers | 129 | NOTES: | |
| Storm sewers | 33 | (1) Littleton Public Schools | |
| | | (2) Within City Limits | |

Principal Property Tax Payers Statistics

(Current Year and Nine Years Ago)

| Taxpayer | 2008 Assessed Valuation | Percentage of Total Assessed Valuation | 2017 Assessed Valuation | Percentage of Total Assessed Valuation |
|--|------------------------------------|---|------------------------------------|---|
| Aspen Grove Lifestyle | \$ 5,655,000 | 1.04% | \$ 15,817,470 | 2.20% |
| Xcel Energy/Public Service Company of CO | 8,021,450 | 1.48% | 10,133,420 | 1.41% |
| Qwest Corp/US West Communications | 9,879,700 | 1.82% | 9,235,800 | 1.28% |
| Market at Southpark 1674 LLC | - | - | 7,537,100 | 1.05% |
| Qwest Communications Corp. | 3,058,210 | 0.56% | 7,444,750 | 1.03% |
| 151 West Minerl Avenue Owner LLC | - | - | 6,800,066 | 0.94% |
| Hillside/RSD Partners, LLC | - | - | 6,125,090 | 0.85% |
| Outlook Littleton RE Investors LLC | - | - | 5,130,000 | 0.71% |
| RHI 1 5151 Downtown Littleton LLC | - | - | 5,040,000 | 0.70% |
| Aptco Aspen Grove LP | - | - | 4,435,200 | 0.62% |
| Littleton Village LLC | 4,205,000 | 0.78% | - | - |
| Echostar Real Estate | 3,936,010 | 0.73% | - | - |
| M & J Investors LLP | 3,770,000 | 0.70% | - | - |
| Renco Properties VIII | 3,625,000 | 0.67% | - | - |
| Koll/Per Kellogg LLC | 3,480,010 | 0.64% | - | - |
| Qwest Broadband Services Inc. | 3,058,210 | 0.56% | - | - |
| LMC Properties Inc. | 2,900,000 | 0.53% | - | - |
| Total Assessed Value - Principal Taxpayers | <u>\$ 51,588,590</u> | <u>9.51%</u> | <u>\$ 77,698,896</u> | <u>10.79%</u> |
| All Other Taxpayers | <u>490,616,619</u> | | <u>642,583,815</u> | |
| Total Assessed Value | <u><u>\$ 542,205,209</u></u> | | <u><u>\$ 720,282,711</u></u> | |

Principal Employers Statistics (Most Recent Five Years)

| | Fiscal Year | | | | | | | | | |
|--------------------------------|-------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|
| | 2013 | | 2014 | | 2015 | | 2016 | | 2017 | |
| | Rank | Employees | Rank | Employees | Rank | Employees | Rank | Employees | Rank | Employees |
| Century Link (Formerly Qwest) | 1 | 1,800 | 1 | 1,663 | 1 | 1,663 | 1 | 1,663 | 1 | 1,663 |
| Dish Network (EchoStar) | 2 | 1,543 | 2 | 1,543 | 2 | 1,543 | 2 | 1,500 | 2 | 1,543 |
| Littleton Adventist Hospital | 3 | 1,242 | 3 | 1,243 | 3 | 1,243 | 4 | 759 | 3 | 1,242 |
| Littleton School District | 4 | 830 | 4 | 830 | 4 | 830 | 3 | 830 | 4 | 830 |
| Arapahoe Community College | 5 | 632 | 5 | 632 | 5 | 632 | - | - | 5 | 706 |
| Arapahoe County | 6 | 522 | 6 | 522 | 6 | 522 | 5 | 522 | 6 | 522 |
| City of Littleton | 7 | 425 | 7 | 425 | 7 | 437 | 6 | 437 | 7 | 455 |
| Republic National Distributing | 7 | 425 | 7 | 425 | 7 | 481 | 7 | 425 | 8 | 425 |
| McDonald Automotive Group | 9 | 360 | 9 | 360 | 9 | 396 | 8 | 360 | 9 | 360 |
| Center Point | - | - | 10 | 320 | 10 | 320 | 9 | 320 | 10 | 320 |
| Globus | 10 | 320 | - | - | - | - | 10 | 299 | | |

SOURCE:
City of Littleton Economic Development

Demographic Statistics (Most Recent Ten Years)

| Fiscal Year | Population | Per Capita Personal Income | Median Age | School Enrollment | Unemployment Rate |
|-------------|------------|----------------------------------|---------------|----------------------|----------------------|
| | (1) | (1) | (1) | (2) | (3) |
| 2008 | 41,500 | \$ 36,505 | 41.7 | 8,565 | 4.4% |
| 2009 | 41,552 | 35,693 | 41.8 | 8,576 | 6.5 |
| 2010 | 42,529 | 37,352 | 42.0 | 8,496 | 7.2 |
| 2011 | 42,044 | 33,530 | 41.8 | 8,423 | 7.6 |
| 2012 | 42,514 | 32,189 | 42.0 | 8,623 | 7.0 |
| 2013 | 42,960 | 35,459 | 42.3 | 8,253 | 5.2 |
| 2014 | 43,092 | 35,814 | 42.7 | 6,899 | 3.5 |
| 2015 | 43,710 | 36,577 | 42.8 | 8,723 | 3.1 |
| 2016 | 44,118 | 38,047 | 43.0 | 6,679 | 2.9 |
| 2017 | 45,068 | 40,574 | 43.3 | 9,185 | 2.8 |

SOURCE:
(1) ESRI.com
(2) Littleton Public Schools within Littleton city limits
(3) BLS.gov

Glossary

Accrual – The act of recognizing the financial effect of transactions, events and interfund activity when they occur, regardless of the timing of related cash flows.

Appropriation – The setting aside of funds by the government for a specific purpose.

Assessed Valuation – The valuation set upon real estate and certain personal property by the county assessor as a basis for levying property taxes.

Asset – Resources owned or held by the city that have a monetary value.

Assigned Fund Balance – Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed.

Balanced Budget – A balance between revenues and expenditures. It may include the use of fund balance. A budget will be considered balanced if reserves are used to complement revenues.

Bond – A long-term promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date).

Budget – A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period. The city's budget is based on a calendar year beginning January 1 and ending December 31 of the following year.

Budget Calendar – The schedule of key dates that the city follows in the preparation and adoption of the budget. The city's budget process spans several months, beginning in June and concluding in January.

Capital Asset – Item that has a value of at least \$5,000 and has a useful economic life of more than one year.

Capital Improvements Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the city's long-term needs.

Capital Project – Major construction, acquisition, or renovation activities which add value or increase the useful life of the city's physical assets. Also called capital improvements. Capital projects are listed in a separate section of the budget book and in the appropriate program budget.

Capital Projects Fund – Capital Projects Funds are governmental funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Enterprise funds). The city has one capital project fund.

Certificates of Participation (COPS) – COPS are assignments of proportionate interests in the right to receive certain payments under an annually terminable Master Lease Purchase Agreement.

Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council either by resolution or ordinance.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Service Agreements – Service agreements such as maintenance agreements and professional consulting services rendered to the City of Littleton by private firms, individuals, and other governmental agencies.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. The city's debt service is listed in a separate section of the budget and in the appropriate program budgets.

Deficit – The excess of the city's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department – The basic organizational unit of government that is functionally unique in its delivery of services. City of Littleton has fourteen major departments: City Attorney, City Clerk, City Council, City Manager, Communications and Marketing, Community Development, Economic Development, Finance, General Operations, Human Resources, Information Technology, Library and Museum Services, Police and Public Works.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Employee Benefits – Contributions made by the city to meet commitments or obligations for employee benefits. Examples are the city's share of costs for Social Security, pension, medical, dental, and life insurance plans.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund – A fund operated in a manner similar to private business enterprises, where the intent of the government is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The city has two enterprise funds: South Metro Area Communications Center and Geneva Village.

Expenditure – The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Year – A 12 month period designated as the operating year for accounting and budgetary purposes in an organization. The city's fiscal year is January 1 to December 31.

Full Time Equivalent Positions (FTE) – A part time position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example, a part time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

Fund – A fiscal entity with revenues and expenditures that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets and deferred outflows of resources of a fund over its liabilities and deferred inflows of resources.

General Fund – This fund is the city's primary operating fund and is used to account for services typically associated with local governments. It is used to account for activities that are not accounted for in the other funds. The City of Littleton's General Fund includes support services such as City Attorney, City Council, City Manager, Administrative Services, Information Technology, Finance, and Facilities Maintenance. The General Fund is a type of Governmental Fund.

General Obligation Bond – This type of bond is backed by the full faith, credit and taxing power of the City of Littleton.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Governmental Fund – A fund generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The city utilizes only three of these types: general, special revenue and capital projects.

Industrial Development Revenue Bonds (IDRB) – IDRB are issued by a government to assist a private company that might otherwise be unable to obtain financing for its industrial venture or unwilling to undertake the project on its own. The government's goal in providing the debt securities is to improve the economic and employment conditions of its region.

Infrastructure – The physical assets of the city (e.g., streets, sewer, and public buildings).

Interfund Transfer – The movement of money between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund – These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The City of Littleton has two active Internal Services Funds: Employee Insurance and Property and Liability Insurance.

Littleton/Englewood Wastewater Treatment Plant – See South Platte Water Renewal Partners

Long Term Debt – Debt with a maturity of more than one year after the date of issuance. The city's general obligation bonds are examples of long-term debt.

Net Assets – Assets minus liabilities; term used for the enterprise funds.

Nonspendable Fund Balance – Amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact.

Obligations – Amounts that a government may be legally required to meet from its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, and grant revenues. Operating revenues are used to pay for day-to-day services.

PEG – Public, Educational and Government. A fee the city collects via cable franchise agreements for the use of right of ways in the City to be used for expenditures related to Cable TV.

Personnel Services – Expenditures for salaries, overtime, and benefits for employees.

Refunding – The re-issuance of bonds, to obtain better interest rates and/or bond conditions. In a refunding, the original bonds are called or paid and replaced by new bonds.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Restricted Fund Balance – Amounts that are restricted to specific purposes.

Revenue – Sources of income financing the operations of government.

South Platte Water Renewal Partners (SPWRP) – This wastewater treatment plant is equally owned by the City of Littleton and the City of Englewood. The treatment plant is operated by Englewood under a joint supervisory committee. The plant was previously known as Littleton/Englewood Wastewater Treatment Plant (LEWWTP).

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts) that are legally restricted to expenditures for a specific purpose. The city budgets for five active Special Revenue Funds: Conservation Trust, Consolidated Special Revenue, Grants, Open Space, and Impact Fees. Special Revenue Funds are a type of Governmental Fund.

Tax Levy – Tax rate per one hundred dollars multiplied by the tax base.

TABOR – The TAxpayer's Bill Of Rights established in 1992, restricts revenues for all levels of government (state, local, and schools). Under TABOR, state and local governments cannot raise tax rates without voter approval and cannot spend revenues collected under existing tax rates if revenues grow faster than the rate of inflation and population growth, without voter approval.

TABOR Enterprise Fund – Pursuant to Article X, Section 20 of the Colorado State Constitution, the following are TABOR Enterprise Funds: Sewer Utility, Storm Drainage and Emergency Medical Transportation. The City of Littleton City Council acts as the governing body for these three funds.

Tap Fees – Fees for connecting to a utility system.

Unassigned Fund Balance – The remaining fund balance after amounts are set aside for other classifications.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service. A water bill is an example of user charge.

Wastewater Treatment – Wastewater treatment is any process to which wastewater is subjected to remove or alter its objectionable constituents and thus render it less objectionable or dangerous.

Acronyms

| Acronym | Extended |
|----------------|---|
| 401A | : A type of retirement savings account |
| 457 | : A type of retirement savings account |
| A D & D | : Accidental Death and Dismemberment |
| ACOS | : Arapahoe County Open Space |
| ADA | : Americans with Disabilities Act |
| AOF | : Agency Operating Funds (Arapahoe County E-911) |
| BSC | : Bellevue Service Center |
| CAD | : Computer Aided Dispatch/Design |
| CAFR | : Comprehensive Annual Financial Report |
| CALEA | : Commission on Accreditation for Law Enforcement Agencies |
| CCTV | : Close Circuit Television |
| CD | : Community Development |
| CDBG | : Community Development Block Grant |
| CDOT | : Colorado Department of Transportation |
| C/L | : County Line |
| CIP | : Capital Improvement Plan |
| CMO | : City Manager's Office |
| COBRA | : Consolidated Omnibus Budget Reconciliation Act of 1985 |
| COPS (Grant) | : Community Oriented Policing Services |
| COPS | : Certificates of Participation |
| C.R.S. | : Colorado Revised Statutes |
| CTF | : Conservation Trust Fund |
| CWRPDA | : Colorado Water Resources & Power Development Authority |
| DMV | : Department of Motor Vehicles |
| DOLA | : Department of Local Affairs |
| DRCOG | : Denver Regional Council of Governments |
| DUI | : Driving Under the Influence |
| E-911 | : Emergency 9-1-1 |
| ED | : Economic Development |
| EMT/(S) | : Emergency Medical Transport/(Service) |
| ENS | : Enterprise Network Services |
| ESL | : English as a Second Language |
| FCPA | : Foreign Corrupt Practices Act |
| FEMA | : Federal Emergency Management Agency |
| FF | : Fire Fighter |
| FINRA | : <u>F</u> inancial <u>I</u> ndustry <u>R</u> egulation <u>A</u> uthority |
| FMLA | : Family Medical Leave Act |
| FPD | : Fire Protection District |
| FT (E) | : Full Time (Equivalent) |
| FTA | : Federal Transportation Administration |
| GAAP | : Generally Accepted Accounting Principles |
| GASB | : Government Accounting Standards Board |

Acronyms (continued)

| Acronym | Extended |
|----------------|--|
| GDP | : Gross Domestic Product |
| GFOA | : Government Finance Officers' Association |
| GIS | : Geographic Information System |
| G.O. | : General Obligation (debt) |
| HPB | : Historic Preservation Board |
| HR | : Human Resources |
| HRMD | : Highlands Ranch Metropolitan District |
| HUT(F) | : Highway User Tax (Fund) |
| HVAC | : Heating, Ventilation and Air Conditioning |
| HVE | : High Visibility Enforcement |
| ICAC | : Internet Crimes Against Children |
| ICMA | : International City/County Management Association |
| IDRB | : Industrial Development Revenue Bond |
| IGA | : Intergovernmental Agreement |
| ILS | : Integrated Library System |
| IT | : Information Technology |
| JAG | : Judge Advocate General |
| LBA | : Littleton Building Authority |
| LC | : Littleton Center |
| LEAF | : Law Enforcement Assistance Fund |
| L/EWWTP | : Littleton/Englewood Waste Water Treatment Plant |
| LFAC | : Littleton Fine Arts Committee |
| LFPD | : Littleton Fire Protection District |
| LFR | : Littleton Fire Rescue |
| LIFT | : Littleton Invests For Tomorrow (urban renewal authority) |
| LIRC | : Littleton Immigrant Resources Center |
| LPD | : Littleton Police Department |
| LPS | : Littleton Public Schools |
| LTD | : Long Term Disability |
| LUCAS | : A type of CPR device |
| M&R | : Maintenance and Repair |
| MCGT | : Mary Carter Greenway Trail |
| MDT | : Mobile Data Terminal |
| MMJ | : Medical Marijuana |
| NSF | : Insufficient Funds |
| OJ | : Outstanding Judgment (warrant) |
| P&L | : Property & Liability |
| PAN | : Personnel Action Notice |
| PC | : Personal Computer |
| PEG | : Public, Educational & Government |
| PEL | : Planning and Environmental Linkages |
| POST | : Peace Officer Standards & Training |

Acronyms (continued)

| Acronym | Extended |
|----------------|--|
| PPO | : Preferred Provider Organization |
| PT | : Part Time |
| PW | : Public Works |
| RFP | : Request for Proposals |
| RHS | : Retirement Health Savings |
| RMS | : Records Management System |
| RRFB | : Rectangular Rapid Flashing Beacon |
| RTD | : Regional Transportation District |
| SAN | : Storage Area Network |
| SCBA | : Self-Contained Breathing Apparatus |
| SMCC | : South Metro Communication Center |
| SMDTF | : South Metro Drug Task Force |
| SMFR(A) | : South Metro Fire Rescue (Authority) |
| SMHO | : South Metro Housing Options |
| SPP | : South Platte Park |
| SPWRP | : South Platte Water Renewal Partners (formerly L/EWWTP) |
| SRO | : School Resource Officer |
| SSPR(D) | : South Suburban Parks and Recreation (District) |
| STD | : Short-Term Disability |
| SWAT | : Special Weapons and Tactics |
| TABOR | : Taxpayer's Bill of Rights |
| THAC | : Town Hall Arts Center |
| TPA | : Third Party Administrator |
| Tr In | : Transfer In |
| Tr Out | : Transfer Out |
| TV | : Television |
| URA | : Urban Renewal Authority |
| USCIS | : United States Citizenship & Immigration Services |
| VALE | : Victims Assistance in Law Enforcement |
| WPCRF | : Water Pollution Control Revolving Fund |

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