



# 2024 Proposed Budget

PREPARED BY THE  
FINANCE DEPARTMENT

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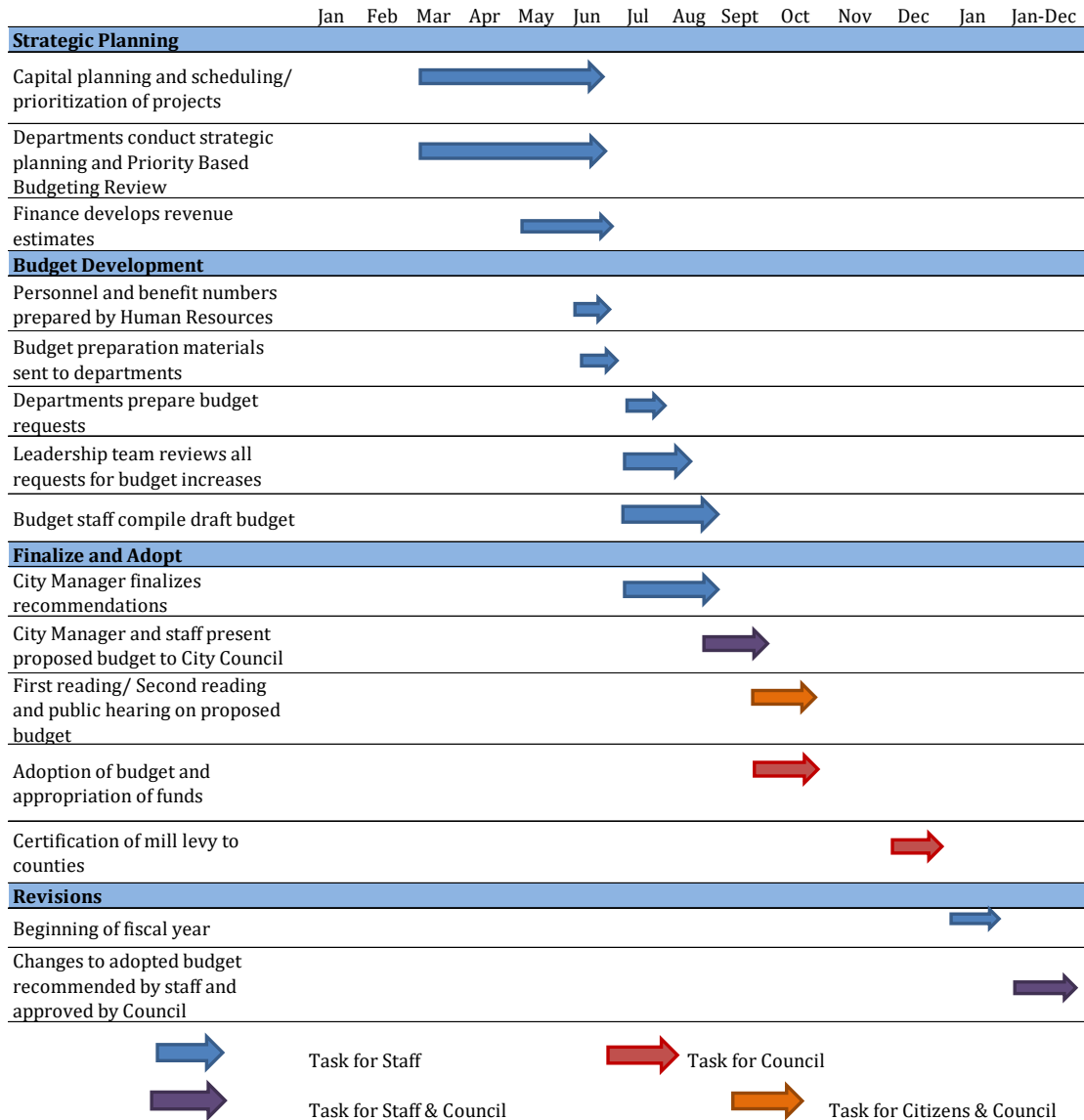
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# Budget Timeline



**City Council Budget Review-Saturday September 9, 2023**

- Budget Overview-City Manager and Finance Director 8:30-9:00 AM
- Policy questions 9:00-11:30 AM
- Capital Projects Funds 11:30 AM -12:30 PM (working lunch)
- Enterprise Funds 12:30-1:30 PM
- Other Funds 1:30-3:00 PM
- Other Priorities/Open Discussion 3:00-3:30 PM
- Closing Remarks 3:30-4:00 PM



September 9, 2023

The Honorable Mayor and City Council,

In accordance with the provision of Article X, Part I, Sec. 70-72 of the Charter of the City of Littleton, I am pleased to submit the Proposed Operating and Capital Budget for 2024. As the economy remains uncertain and volatile, the city is taking a conservative approach to balance critical needs with new and expanding service interests from the community, while keeping reserves stable.

To continue the current level of programs and services, departments were asked to review their 2023 budgets and programs to identify the structural and service changes that would demonstrate stewardship of public dollars and benefit the citizens and employees. This work by staff resulted in a number of reallocations and new strategies that allowed progress on council goals and in areas where there are increasing needs and service levels, such as mental health response with expansion of the co-responder program and addition of a caseworker and development services improvements.

The 2024 Budget focuses on critical needs and expanding service levels in areas such as public safety, mental health response, and development services, while balancing needs with slowing revenues. Additionally, it continues to incorporate investment in infrastructure as a result of the passing of the 3A sales tax increase of 0.75% in November 2021 dedicated to capital improvements projects. This work can be followed at [BigThingsLittleton.com](http://BigThingsLittleton.com).

In 2018, voters approved a measure to merge Littleton Fire Rescue with South Metro Fire Rescue (SMFR) effective January 1, 2019. As a result of the fire inclusion with SMFR, the city began an annual transfer of over \$3 million from the General Fund to the Capital Projects Fund for use on street maintenance and transportation improvements. This amount has been adjusted annually based on the average sales tax or CPI, whichever is lesser. The transfer was \$3.1 million in 2021; and \$3.1 million in 2022. In 2023, the transfer amount increased to \$3.4 million.

In preparing the 2024 budget, staff proposed to decrease the transfer amount from the General Fund to the Capital Projects Fund in 2024. Under this proposal, approximately \$1.8M will be retained in the General Fund in support of proactive public safety to fund the addition of the following positions and service expansion in 2024:

- 7 Patrol Officers (including new equipment/uniforms)
- 1 Detective
- 2 Dispatchers
- 4 Vehicles
- Expansion of the Co-Responder Program

This directly supports council's strategic outcome of a Safe Community.

Just as this proposal reduced the transfer to the historic capital fund by \$1.8 million, funding will be built into the 3A Capital Fund to preserve current levels of pavement management (maintenance work in neighborhoods). While this change does not have near-term impacts on capital project and maintenance plans, it ultimately reduces the amount available for these purposes by approximately 11%.



During 2023, the council also adopted a policy for distribution of Lodgers Tax which included four tiers of funding opportunities. Upon final approval of council, the city has been awarded \$1.1 million to use for new programming and dedicated staff. In addition to the \$775,000 in programming and project funds, the Library will increase their 3.15 FTE's will be added to the Library and 3 FTE to the Museum.

While there are needs for additional resources across the organization to keep up with citizen and customer service expectations, those recommended for the 2024 budget year are the most basic required to advance key City goals in a safe and efficient manner as well as deliver on council priorities. To help deliver those services and council goals, the 2024 Budget will also increase the number of full-time employees in the General Fund by 11 FTE and 1 FTE to the Fleet Fund.

In total, due to the strategic funding approaches, we are requesting an additional 21 FTE to the General Fund, from 334.8 FTE to 355.8 FTEs.

With the voter's passing the sales and use tax increase of three quarters of a cent (\$.0075) on every \$1 in November 2021 to fund the needed aging infrastructure, such as maintaining streets to an adequate level, maintaining, and adding sidewalks and maintaining existing building, staff has developed categories of expenditures along with specific projects in 2023 and continues to update the 5 year and 10-year plans accordingly. This will provide a dedicated funding source to address the infrastructure aging needs of the city.

Regarding the passing of this new tax, in Colorado, any new tax or tax increase requires that a jurisdiction comply with the Colorado's Taxpayer's Bill of Rights in Article X, Section 20 of the Colorado Constitution ("TABOR") which was passed in part at the time to help provide more oversight and limits to government spending. The economy was unstable and unpredictable in 2021 and revenue estimates provided were exceeded with the quick rebound of the economy. This requires the city to take action related to this excess revenue collected. On August 29, council discussed a potential ballot question related to a TABOR excess of approx. \$6M from 2022 and on September 5, 2023, council will decide if a ballot question will be referred to the voters to retain this TABOR overage relating to the new 3A Sales tax that was approved in November 2021 by the voters. This document was developed assuming no changes in future revenues; however, if the ballot question is referred and does not pass, the city will be required to be address a potential refund of \$6M in 2023, requiring changes to the 2024 proposed budget.

The long-term financial sustainability of the city requires balancing expenditures and revenues in the 5-year plan and may require deferring operating and capital requests while ensuring the City Council's Strategic Framework, including priorities and 2-3 year goals are discussed and funded appropriately. Additionally, the city is working towards maintaining current fund balance, using it for onetime expenses rather than utilizing it to fund ongoing expenditures. During 2024, the city will continue to monitor and assess the economy.

The 2024 budget further continues the council and community conversation as to the level of investment to make in the community infrastructure, quality of life and long-term financial sustainability, not just in 2024, but more importantly in the years that follow. A substantial investment is necessary to maintain the value of community assets. It will be essential for the city to establish priorities within the General Fund and confirm the resources are assigned appropriately to manage the critical city services Littleton citizens have come to expect.

The city's five-year fiscally constrained financial plan is an important tool for anticipating cyclical and structural budget issues. The city's reserve policy was revised to a range of 18-25%. It is staff's goal to maintain a positive net cash flow in the early part of the forecast period and strategically utilize fund balance for one-time needs. The proposed 2024 increases to the General Fund keep us well within that range.

### **Overview**

Through June 2023, the city's General Fund revenues were 6% higher, expenditures were 6.4% higher compared to the prior year, and our expenditures are estimated to remain within budget. This year's revenue results are higher than projections for sales taxes and most other revenue streams as a result of the economy recovering as the economy rebounds as we come out of COVID-19. The City's largest revenue source, sales and use taxes, increased by 3% (year-over-year) through June 2023.

The U.S. Gross Domestic Product (GDP) is expected to increase at an annual rate of 2.4% the second quarter of 2023 according to the U.S. Commerce Department (“advance estimate” from the Bureau of Economic Analysis).

During the same period, the national unemployment rate remains low at 3.2%. Colorado’s overall economic activity remains above prior year levels.

Staff continues reviewing city operations for efficiencies and improvements in providing city services. This year’s budget continues the comprehensive conversation, which is based upon a fiscally sound plan, preserving our fund balances and 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 81% of the total General Fund operating revenues in 2024, resulting in an ‘economically sensitive’ resource base to fund daily operating functions.

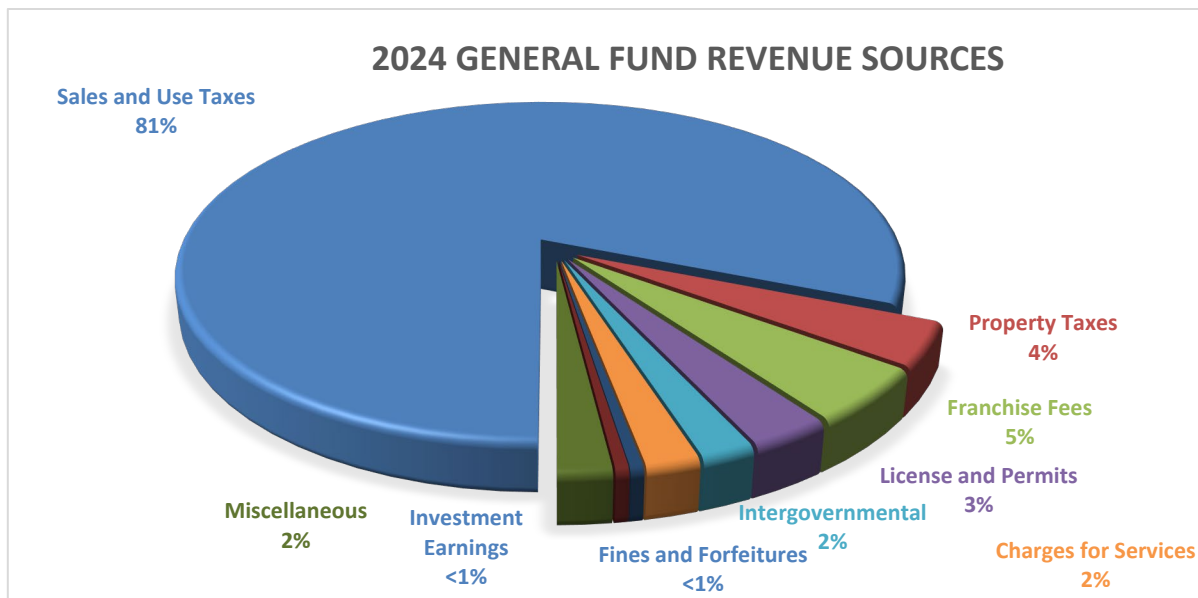
**General Fund**

The General Fund is the primary fund used for daily operations such as police, street maintenance and other general governmental services. These revenues are mainly derived from sales and use taxes, property taxes, fees for services, and intergovernmental agreements.

In 2024, operating revenues are estimated to increase compared to the estimated revenues in 2023, while expenditures are anticipated to increase as a result of added service and staffing levels need to fulfill council goals and objectives. Operating revenues are estimated to increase by \$3,224,384, (6%) from 2023 estimated operating revenues. Operating expenditures are estimated to increase \$3,433,790 (6%) from 2023 year-end estimates.

**Revenues** are largely comprised of local taxes including retail sales, general use, property, and motor vehicle taxes. Additional funding sources are fines and forfeitures, franchise fees, licenses and permits, miscellaneous revenues and interfund transfers.

Below is the composition of General Fund revenues:

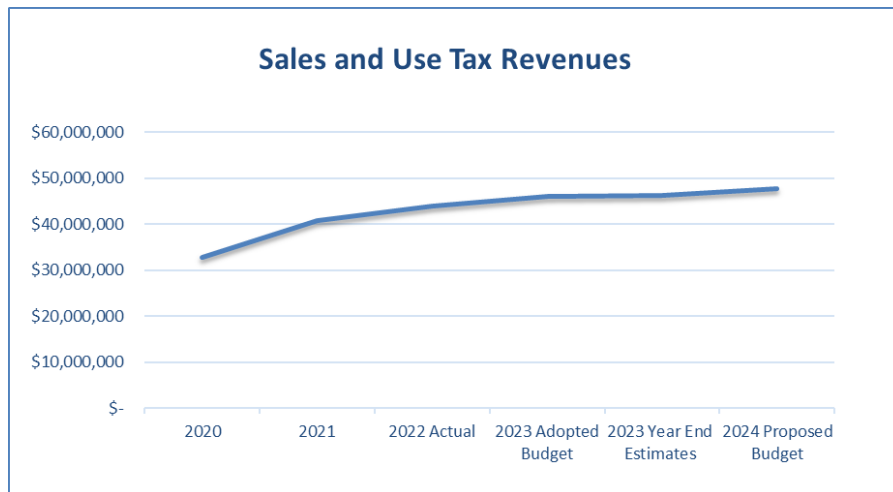


Total General Fund revenue estimates for 2024 are \$59,015,796 which is a 6.2% increase from the 2023 adopted budget and 5.8 % higher than the 2023 year-end estimate. Operating revenues are estimated to increase by \$3,437,658 above the 2023 adopted budget.

Sales and use tax revenues are the largest portion of the General Fund revenues at 81%. Sales and use tax revenues were rebounding during 2018-2019, yet the growth rate was severely impacted as a result of the COVID-19 pandemic as depicted in the 'Sales and Use Tax Revenues' graph below. The 2024 retail sales tax revenues (excludes motor vehicles) are expected to be above 2023 by \$1,440,538 or 3.5% compared to the 2023 estimate. The state's retail sales growth is forecasted to slow resulting in a 1.6% increase for 2023. In 2024, the city's use tax revenues are anticipated to remain flat compared to 2023 year-end estimates.

Motor vehicle sales tax revenues are derived from vehicles purchased by city residents; in 2023 these taxes are expected to be \$143,898 or 4% higher than originally budgeted and are expected to increase slightly in 2024 by \$100,148 or 3%, as compared to the 2023 year-end estimate.

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



Property taxes remain the fourth largest revenue source for the city at 4%. As a result of the fire inclusion approved by voters in 2018, the property tax mill levy was reduced to 2.0 mills from the previous rate of 6.662 mills per \$1,000 of assessed value which had not changed since 1991. 2023 assessments to be collected in 2024 are estimated to be 25% higher than the 2022 assessments collected in 2023.

Revenues for the General Fund by source are as follows:

General Fund Revenue Sources Summary						
	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
Sales and Use Taxes	\$ 32,730,797	\$ 40,694,734	\$ 44,027,501	\$ 46,102,343	\$ 46,182,335	\$ 47,758,429
Property Taxes	1,969,126	1,970,302	2,131,318	2,180,410	2,107,495	2,634,289
Franchise Fees	2,168,514	2,329,639	2,649,772	2,526,789	2,790,233	2,737,000
License and Permits	1,230,818	1,460,619	1,151,654	1,276,475	1,123,317	1,792,675
Intergovernmental	925,611	940,837	1,007,288	1,037,940	1,037,477	1,062,540
Charges for Services	934,657	1,090,649	884,467	1,083,820	932,427	1,450,843
Fines and Forfeitures	321,970	150,295	184,626	250,000	191,652	190,000
Investment Earnings	280,759	(121,741)	(774,406)	200,000	308,439	313,066
Miscellaneous	1,078,046	1,174,172	1,044,882	920,361	1,118,037	1,076,954
<b>Total</b>	<b>\$ 41,640,299</b>	<b>\$ 49,689,507</b>	<b>\$ 52,307,101</b>	<b>\$ 55,578,138</b>	<b>\$ 55,791,412</b>	<b>\$ 59,015,796</b>

**Expenditures** in the General Fund include costs related to services typically associated with local governments such as police, communications, community development, economic development, library and museum, city council, city attorney, city manager, human resources, information technology, finance, procurement, public works, and city clerk.

In 2024, expenditures in the General Fund are projected to increase \$3,618,722 or 6.5% from the 2023 budget of \$55,855,461 to an estimated \$59,474,183 in 2024; there is a projected increase of \$3,171,880 in expenditures from the 2023 year-end estimate to the 2024 budget. The 2024 Budget includes an overall increase to the General fund of 21 FTE's.

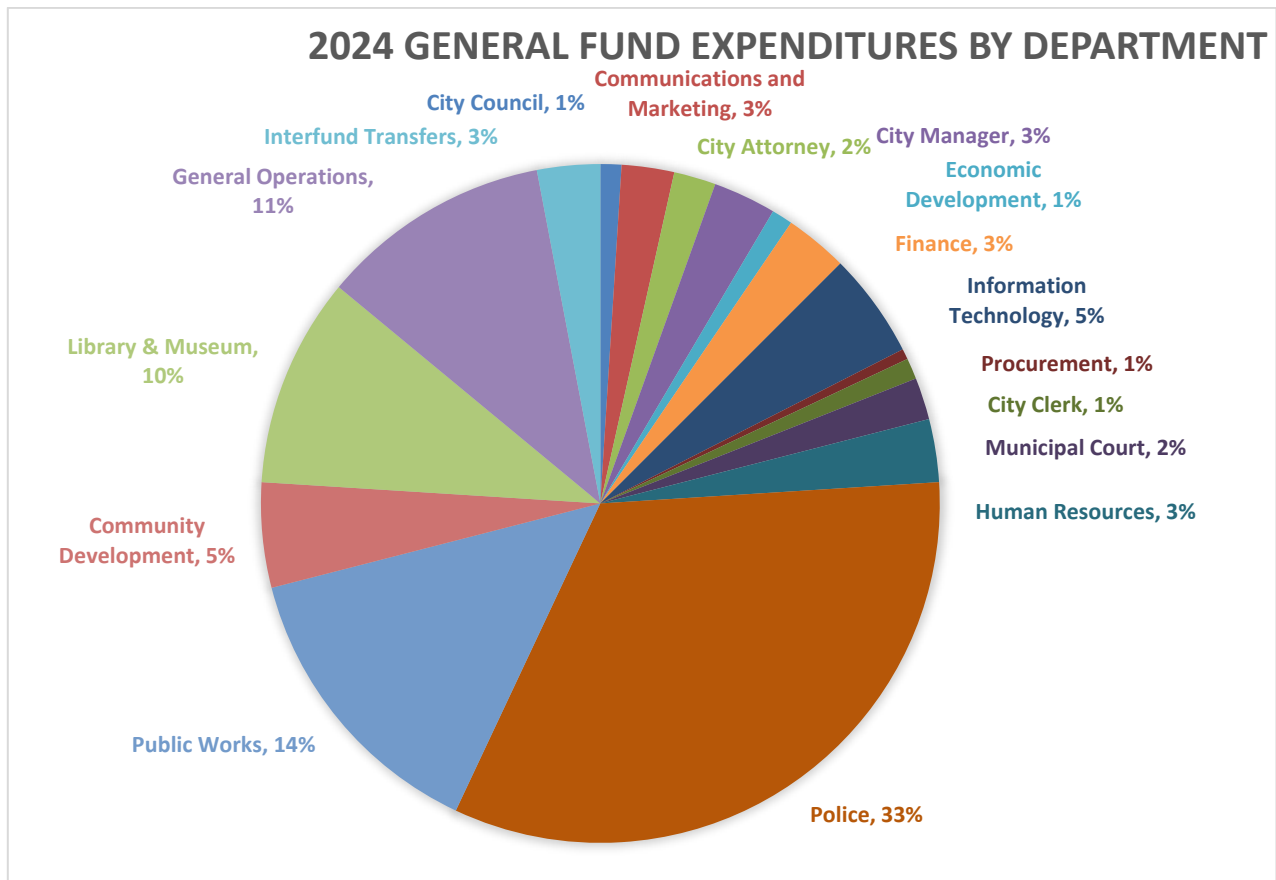
2024 Proposed Budget -General Fund	
Non-Sworn Gen Fund	782,784
Police Dept	834,924
Market Increase (4% of salaries-all employees)	1,300,000
Health Care and other Benefits (Avg 4.5% increase)	578,290
One Time expenses (General Fund)	1,182,964
<b>Total</b>	<b>4,678,962</b>

Increased inflation continues to be a factor in this budget process. Although we cannot predict the exact cost of product/contract increases, departments provided minimal inflationary factors based on industry trends, expertise and the CPI. Below is the General Fund summary of expenditures by category. Prior years' transfers to the Capital Projects Fund are included in non-operating expenditures.

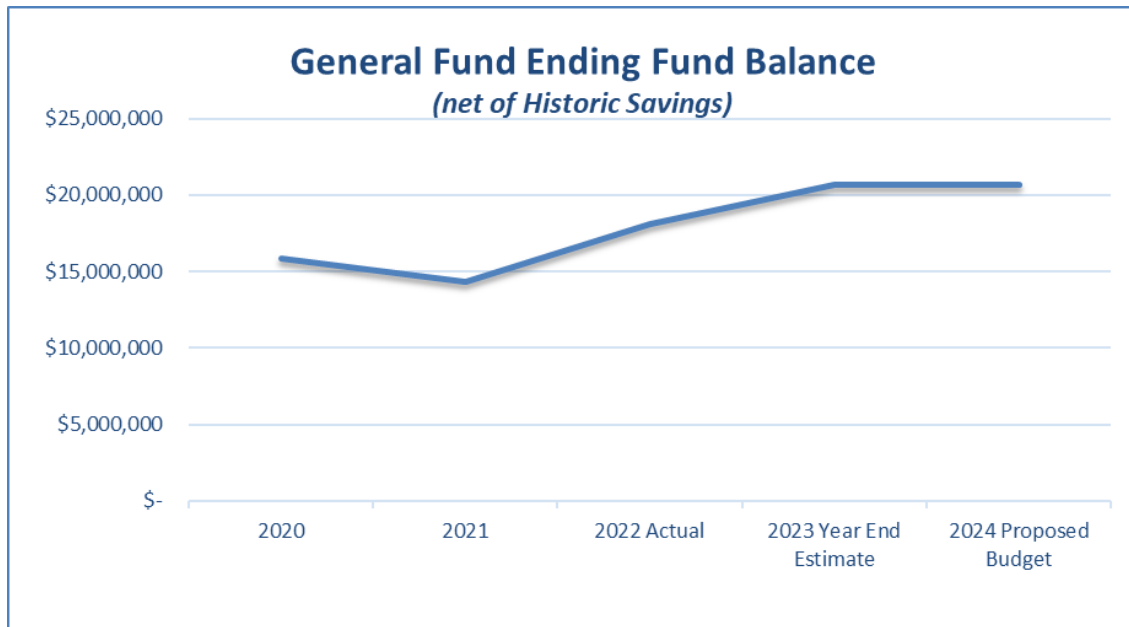
General Fund Expenditures by Category						
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
Personnel Services	\$ 30,827,184	\$ 31,720,228	\$ 35,636,024	\$ 37,399,733	\$ 37,735,030	\$ 41,379,338
Operating and Maintenance	9,181,782	10,429,747	10,724,538	14,879,980	14,994,525	16,170,544
Capital	-	533,971	-	50,000	47,000	50,000
Non-Operating	3,150,000	3,234,900	3,280,903	3,525,748	3,525,748	1,874,301
<b>Total</b>	<b>\$ 43,158,967</b>	<b>\$ 45,918,847</b>	<b>\$ 49,641,466</b>	<b>\$ 55,855,461</b>	<b>\$ 56,302,302</b>	<b>\$ 59,474,183</b>

As the chart indicates, personnel costs are the largest expenditure at 70% of the budget. Operating and maintenance represents 27% and non-operating represents 3% of the General Fund expenditures for 2024. Capital outlay expenditures (less than 1% of the budget) typically include small purchases of equipment and building improvements that are not funded by the Capital Projects Fund and the 3A Sales Tax Capital Improvement Fund.

The graph below shows the General Fund expenditures by department.



The city’s reserve policy, approved by council, has established at a range of 18-25% at the end of the five-year fiscally constrained financial plan. The 25% upper threshold provides an appropriate operating reserve and ensures our 3% minimum balance to meet TABOR reserve requirements.



**Capital Projects Funds**

**Capital Projects Fund** is used to fund capital improvements such as streets, large equipment purchases, and information technology projects. The fund also supports lease payments of approximately \$371,000 million in 2024 for police and public works equipment and the courthouse. In 2024 we will fulfill our lease obligation on the Courthouse.

This fund has three primary ongoing revenue streams: the Highway Users Tax Fund (HUTF) from the state for street improvements, the city’s building use tax, and an annual transfer from the General Fund as a result of the South Metro Fire Rescue (SMFR) inclusion approved by voters in 2018 which went into effect January 1, 2020. In 2024, this annual transfer will be reduced by half to \$1.8 million with the other half remaining in the general fund to provide funding for proactive police safety.

The HUTF is derived of state-collected fees and fuel taxes at approximately \$1.2-1.7 million each year from 2019-2022 with \$1.5 million anticipated for 2023 and \$1.6 million in 2024. These funds are restricted for street purposes such as overlays, sidewalks, and traffic signals. The building use tax (sales tax of 3% on construction materials), by contrast, is a highly elastic revenue source over the past eight years ranging from a low of \$658,000 in 2013 to \$3.0 million in 2016. In 2023 and 2024, these use taxes are estimated at \$2.1 million.

The 2024 ending fund balance is expected to be \$498,990, which is \$128,663 higher than the estimated beginning fund balance for 2024. The city’s reserve policy recommends a minimum fund balance of the subsequent years’ lease payments or \$369,494 in 2023.

**3A Sales Tax Capital Improvement Projects Fund** was created to account for the 0.75% sales and use tax increase approved by the Littleton voters in 2021 effective January 1, 2022, for capital improvement projects. The 2023 revenues are estimated to be \$11,154,196 and expenditures of \$16,999,000. In 2024, revenues are projected to be \$11,813,651 and expenditures of \$12,330,815 including transfers to the fleet and information technology funds of \$1,950,000. The 2024 ending fund balance is expected to be \$3,883,678.

**Special Revenue Funds**

Special Revenue Funds are those for which revenue is dedicated for a specific purpose such as recreation, open space and grants received from federal, state, and local programs. There is usually a mix of individual projects, plus some undesignated funds for individual projects that staff will bring to the council for review and approval throughout the year.

**Conservation Trust Fund** revenues are generated by the Colorado Lottery and distributed by a formula to local governments. They are earmarked for open space and recreation. In 2024, staff recommends \$100,000 for parkland

maintenance, and \$50,000 to support the contract with South Suburban for parks and recreation management at South Platte Park, and \$22,840 for rent. In 2024, the ending fund balance is estimated at \$10,871.

**Consolidated Special Revenue Fund** is a holding account for a wide variety of special activities outside of the normal operating budget. In 2024, the largest expenditures will include the \$61,000 for maintenance of the city-run television channel and \$71,533 for VALE operating costs. The 2024 ending fund balance is estimated at \$123,959.

**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 2024, the city anticipates receiving \$12.3M in grant funds, the largest of which is at the Santa Fe and Mineral intersection and County Line Road. The city budgets a few recurring grant funds which have not been awarded but are typically applied for and received annually. The fund balance is zero and not expected to change.

**ARPA Grants Fund** is to account for American Rescue Plan Act (ARPA) funds. The city was allocated \$12,081,126 in ARPA funds in 2021 in response to the COVID-19 pandemic. The city has identified the use of approx. \$12M from the ARPA funds. It is anticipated that the city will spend \$10,853,928 in 2023 - 2026. ARPA funds must be encumbered by December 31, 2024 and spent by December 31, 2026.

**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 2024 totaling \$4.3 million which include Ketring Park at \$900,000 and Superchi improvements at \$1.5 million. In 2024, the ending fund balance is estimated to be \$372,550.

**Impact Fee Fund** revenues began in 2014 for six independent programs: police, museum, fire, library, facilities, transportation and multi-modal. These fees are legally required to fund capital projects resulting from new growth within the city. Projects for 2024 include grant matching funds for a TIP grant (County Line and Santa Fe/Mineral), facility improvements and Slaughterhouse Gulch improvements. In 2024, \$5,786,760 is estimated to be collected in impact fees from development projects. The 2024 ending fund balance for the impact fee fund is \$2,636,515. Funding is legally restricted to provide for capital improvements related to new growth. In 2024, the city updated the impact fees to include an inflationary factor and other changes as approved by council.

**Lodgers Tax Fund** is a holding account for a 5% lodgers tax on rooms at hotels, motels, and short-term rentals approved by voters in 2022 that will generate approximately \$1,095,000 in 2024 invested into arts, culture, and tourism programs. This fund is for budgeting and tracking purposes but is included in the General Fund for appropriation purposes.

### **TABOR Enterprises**

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

**Sewer Utility Enterprise** is the largest of this fund type which provides for the city's 50% share of funding for the South Platte Water Renew (formerly Littleton/Englewood Wastewater Treatment Plant). This is the third largest publicly owned treatment works in the State of Colorado. It is a regional facility that serves the cities of Littleton and Englewood as well as 19 connector districts within the 75 square mile service area of the cities. The plant is managed by the City of Englewood under a joint agreement with Littleton. Part of the funding also maintains sanitary sewer collection lines within the Littleton city limits.

Revenue in this fund is derived from tap fees collected from new development as well as user charges to existing customers. A 5% user rate increase is recommended for 2024 based on the results of a completed internal rate study in 2023.

Expenditures in the fund for 2024 are 1% higher than the 2023 year-end estimate. The plant's operating and capital budget submitted by the City of Englewood accounts for the majority of expenditures. Plant capital expenditures in 2024 are anticipated to be approx. \$16.1 million with the City's 50% share being approx. \$8.1 million. The 2024 ending cash balance is projected to be \$6,236,044 with an additional \$4,380,000 restricted for bond and deposit requirements.

**Storm Drainage Fund** revenues remained among the lowest in the Denver Metro area. In order to fund necessary capital improvements, system repairs and replacements, a fee increase of 5% is recommended for 2024. In 2023, the city has experienced several culvert collapses that will require a temporary loan from the sewer utility fund in 2023 to allow staff the opportunity to evaluate potential funding options such as loans to provide a more proactive approach to maintenance of storm drainage collection systems. The 2024 ending cash balance will be \$114,754. Additionally, to maintain adequate fees based on needed infrastructure improvements, an internal rate study was completed in 2023 in conjunction with the sewer rate study.

### **Enterprise Funds**

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

**Geneva Village Fund** accounts for a complex comprising 28 apartments acquired as part of a larger land acquisition to construct the Littleton Center in 1975. The units were originally intended to be a privately-operated retirement center for employees in the restaurant and hospitality industry. The city council made a policy decision to make these units available to citizens who are 55 years of age or older. There are no state or federal subsidies involved, though the 2024 Budget includes a transfer from the General Fund of \$76,324. In 2024, the ending cash balance is projected at \$98,000.

### **Internal Service Funds**

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

**Employee Health Insurance Fund** is the largest of the Internal Service Funds. This fund provides benefits such as health, dental, and vision insurances. The city has incorporated an estimated increase for its employees. Overall insurance expenditures are expected to increase 4% in 2024 compared to the 2023 year-end estimate. The estimated 2024 ending fund balance is \$1,009,424.

**Employee Life, AD&D, Long Term Disability, and Unemployment Fund** expenditures will have a corresponding city payroll contribution. The expenditures are expected to increase by 5% in 2024 as compared to the 2023 year-end estimate. Total 2024 ending fund balance is expected to be \$41,175.

**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. 2024 expenditures are estimated to increase \$27,717 or 5% compared to the 2023 year-end estimate. The 2024 estimated fund balance will be \$543,725.

**Fleet Fund** was re-established in 2023 and is used to provide vehicle replacements and provides maintenance on these vehicles for all departments throughout the city. ARPA funding provided \$800,000 to establish seed funding in 2023. The city will use a phase-in approach to establish an adequate cash balance target of \$3,000,000 in the future. The ending cash balance in 2024 is estimated to be \$1,458,187.

**Information Technology/Equipment Fund** will be established in 2024 to account for information technology improvements, enhancement and capital investment along with other city equipment purchases. Funding for this fund will be an annual transfer from 3A Sales and Use Tax Capital Improvement Projects fund. This transfer will be \$550,000 in 2024. Expenditures are estimated at \$750,000 in 2024. This fund will continue to be evaluated to ensure adequate funding and future chargebacks to department for services provided as necessary. The ending fund balance in 2024 is estimated to be \$0.

**Property and Liability Fund** provides property and liability coverage for the city. Coverage is received from the Colorado Intergovernmental Risk Sharing Agency, a coalition of most Colorado cities and counties. The city is self-insured for stop-loss coverage. The revenue sources are transfers from other funds based on past claims history. The 2024 expenditures are estimated to increase slightly (less than 1%) and the revenues are anticipated to increase 3% from 2023 year-end



estimates. The increase in expenditures is driven largely by increased insurance premiums. The ending fund balance for 2024 is projected at \$712,875.

**Summary**

The city was fortunate to see a rebound in sales and use tax revenues in 2022, which provided additional funding for the city to focus on council's strategic outcomes and priorities identified in 2023. The 2024 Budget includes several service level changes including proactive policing efforts and long needed staffing support throughout the organization.

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

Sincerely,

A handwritten signature in black ink that reads "James L. Becklenberg". The signature is written in a cursive style with a long, sweeping tail on the last letter.

James L. Becklenberg  
City Manager

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## 2022 Citizen Survey

Every other year the city conducts a citizen survey. The survey gives residents the opportunity to provide feedback to the city on what is working well and what is not, and to communicate their priorities for community planning and resource allocation. The focus on the quality of service delivery and the importance of services helps council, staff and the public to set priorities for budget decisions and lays the groundwork for tracking community opinions about the core responsibilities of Littleton city government, helping to assure maximum service quality over time.

The City of Littleton contracted with Polco/National Research Center (NRC) to conduct its sixth administration of a community-wide resident survey, with the baseline survey conducted in 2012. The Littleton Resident Survey serves as a consumer report card for the city by providing residents the opportunity to rate city services, local government, community amenities and the quality of life in the city. The survey also gives residents the opportunity to provide feedback to the city on what is working well and what is not, and to communicate their priorities for community planning and resource allocation.

Survey Highlights Littleton residents continue to praise their high quality of life in the community.

- About 9 in 10 survey respondents gave high marks to the overall quality of life in Littleton; this rating has remained stable over the past 10 years. Littleton residents gave higher ratings to the overall quality of life in their community when compared to other communities across the nation, and much higher ratings compared to communities in the Front Range. City of Littleton, CO 2022 Resident Survey
- Additionally, about 9 in 10 residents felt that not only was Littleton an excellent or good place to live and to raise children, but their neighborhoods were excellent or good places to live as well. All these aspects have remained consistent over the past eight years and were higher than evaluations given in other communities across the country and in Colorado’s Front Range.
- Similar to 2020, the most commonly cited reasons for living in Littleton included the location (77%), their neighborhoods (61%), and feeling safe (57%). These have continued to be the top three reasons each year since the baseline survey in 2012.

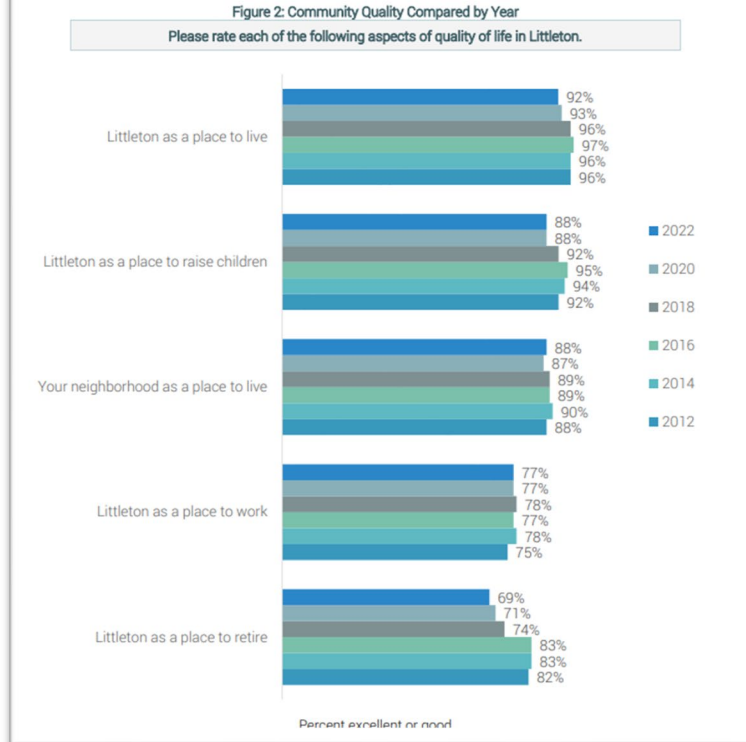
## Community Priorities and Highlights

The 2022 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 91% percent rating it excellent or good. The rating is much higher than the national and Front Range benchmarks.



When evaluating other aspects of quality of life in the community, ratings were comparable to 2020. At least 7 in 10 residents rated each aspect favorably. The city as a place to live, as a place to raise children, and the respondent's neighborhood as a place to live received the highest evaluations, with about 9 in 10 residents giving excellent or good marks to each.

Compared to other communities across the country and in Colorado's Front Range, Littleton residents tended to give ratings that were above average for these aspects of quality of life.



The results of the resident survey were quantified in a matrix ranking both the quality and importance of key areas of service. Areas deemed of higher importance and lower quality include city management, economic development, environmental sustainability, public transit services, snow plowing, traffic enforcement and traffic flow. The 2023 Budget addresses many of these areas of low quality and high importance. The next survey is scheduled for 2024.



# LITTLETON CITY COUNCIL

Updated November 2021



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**City Officials**

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

James L. Becklenberg  
Mike Gent  
Reid Betzing  
Kathleen Osher  
Colleen Norton  
Kelli Narde  
Jennifer Henninger  
Cindie Perry  
Tiffany Hooten  
Tracy Hooker  
Scott Rogers  
Dennis Quinn  
Timothy Nimz  
Danielle Trujillo  
Doug Stephens  
Keith Reester

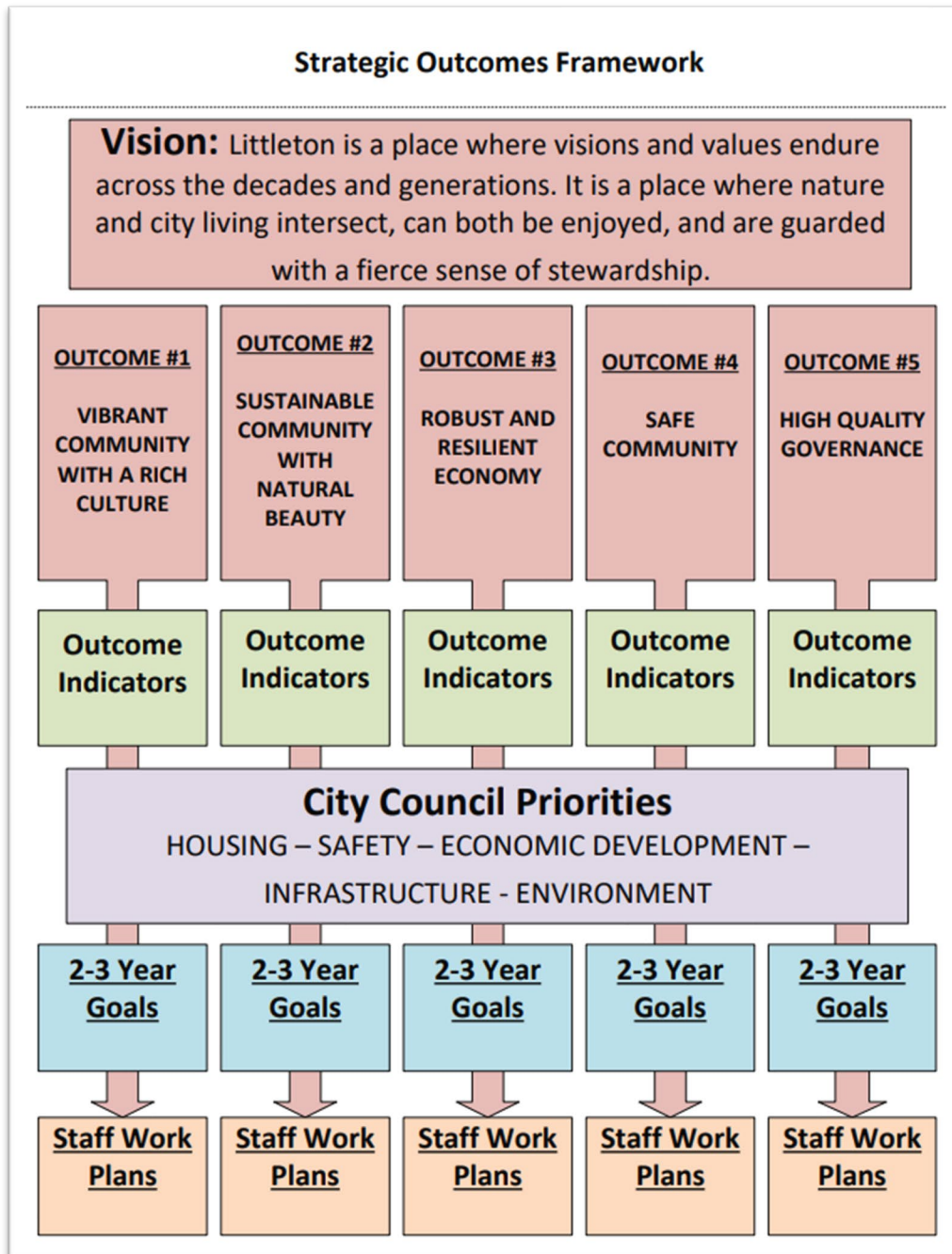
**Separate Authorities**

Littleton Municipal Building Authority

Carle Zimmerman, President

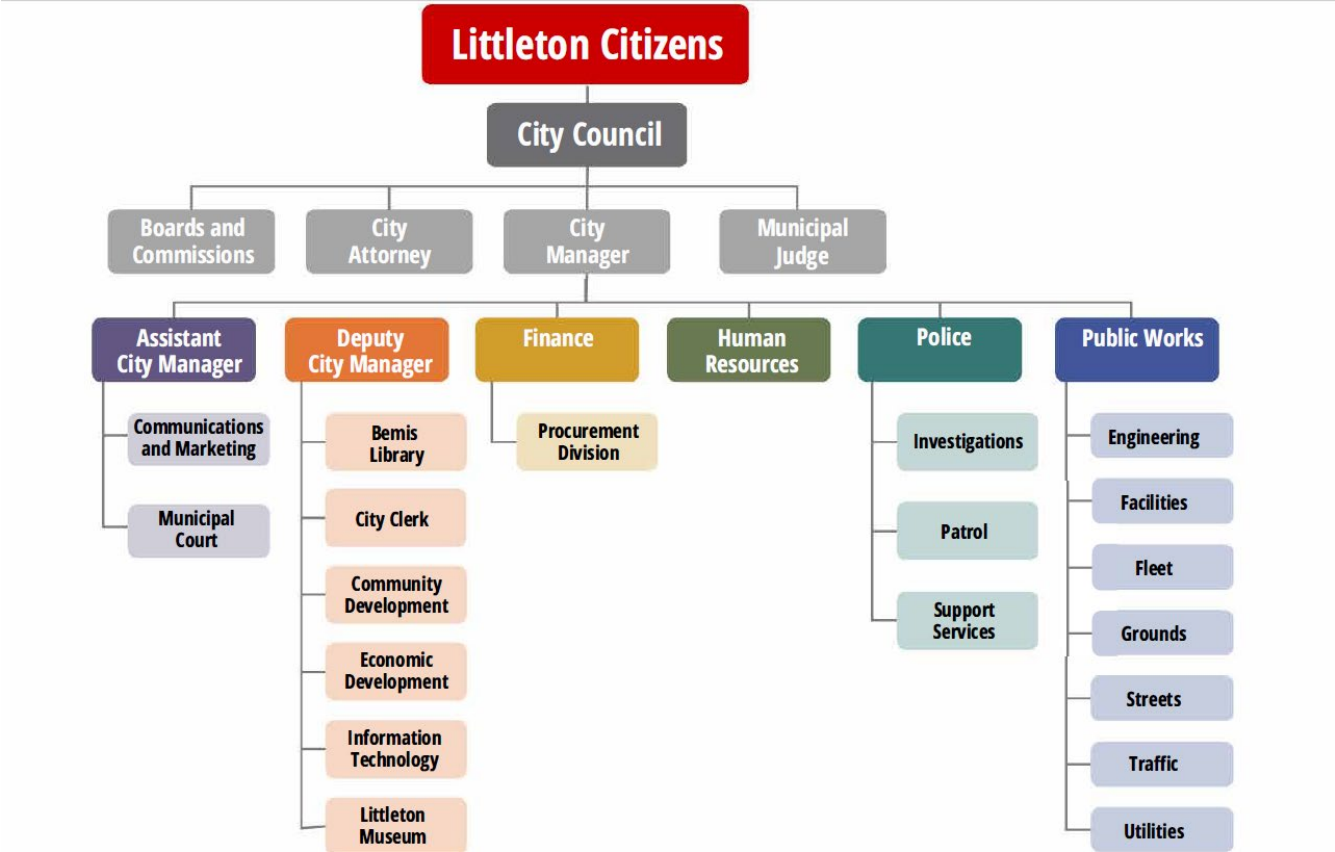
**COUNCILS STRATEGIC OUTCOMES FRAMEWORK**

In 2023 Council worked to develop a new strategic outcomes framework that incorporates Envision 2040 into a structure connecting the vision with the city’s long-term outcomes, indicators of success, 2-3 year priorities and goals, as well as staff work plans to support strategic alignment of priorities and resources. Throughout the year city council refined the vision, selection outcomes and priorities, set goals, and brainstormed indicators of success, which will be used to identify metrics for outcome indicators. This is a living document and will be informed by each new council as the city continues working towards the Envision Littleton 2040 Vision set by the community.



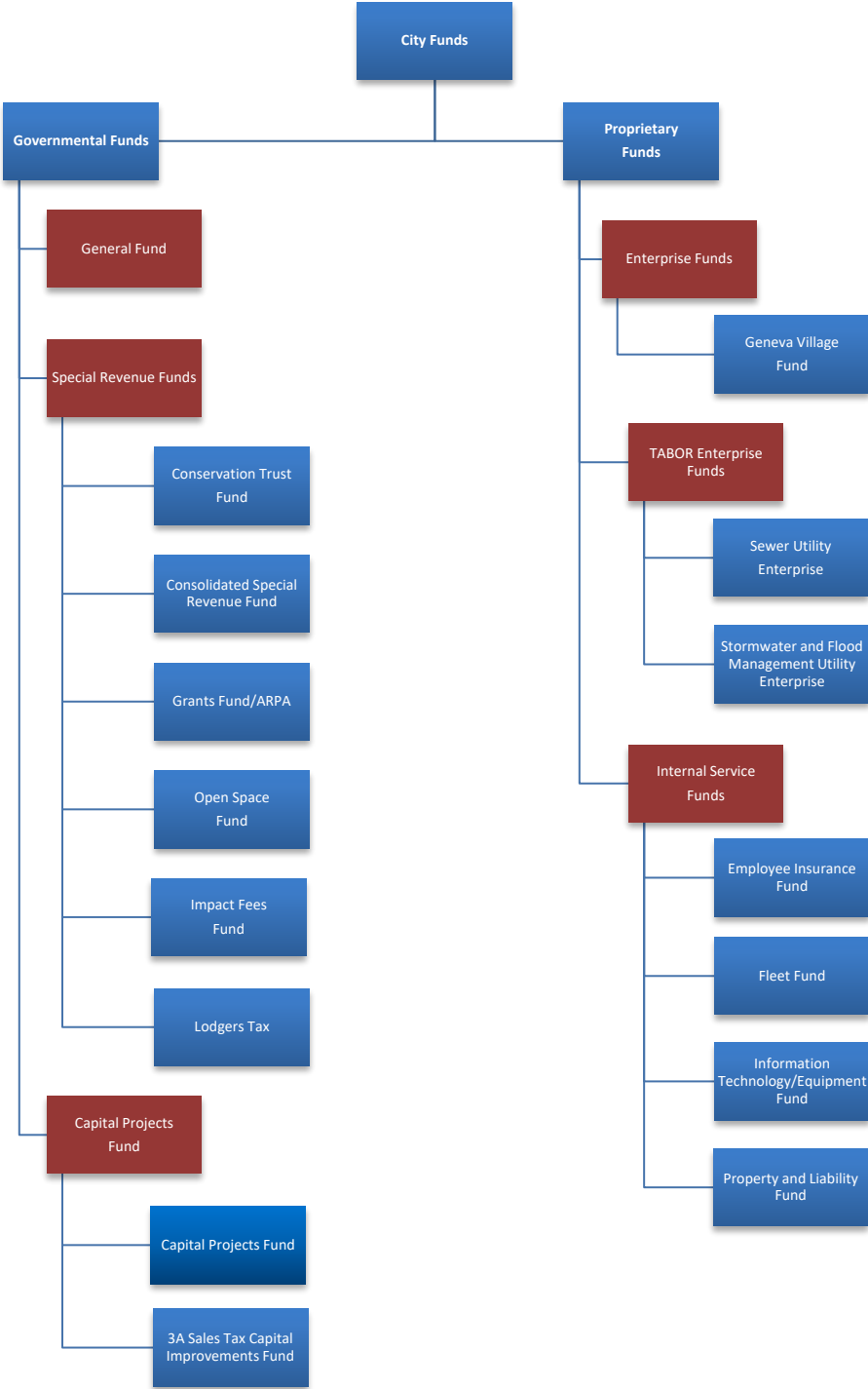
# CITY ORGANIZATIONAL CHART

(At the time of the budget adoption)





### City Funds Organizational Chart



Note: This budget document does not include the Littleton Colorado Municipal Building Authority as their budget is not adopted or approved by the city. Lodgers tax fund is for budgeting and tracking purposes but is included in the General Fund for appropriation and reporting purposes.

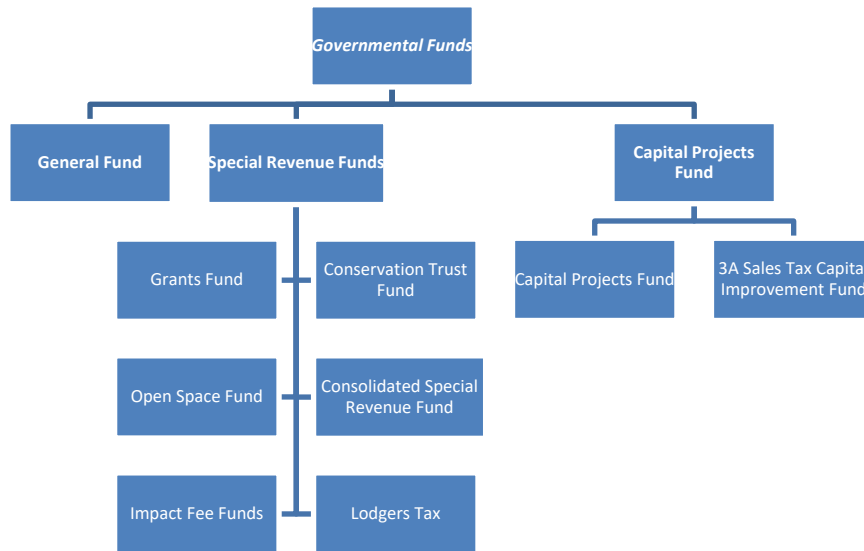
**City Department Funding Sources**

Department	Budgetary Division	General Fund	Capital Projects Funds	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					
Economic Development	Economic Development	X					
Finance & Procurement	Finance	X					
Information Technology	Information Technology	X	X				
Human Resources	Human Resources	X					
	Omnibus	X					
	Risk Management						X
Municipal Court	Municipal Court	X					
City Clerk	City Clerk	X					
Police	Support Services	X	X	X			
	Patrol	X					
	Investigation	X					
	Forfeitures/Victim's Advocate	X		X			
	Defensive Driving			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				X
	Parks, Recreation & Open Space			X			
Sewer Utility/Storm Drainage				X	X		
Community Development	Development Services	X					
	Planning/Neighborhood Resources	X					
	Code Enforcement	X					
Library Services	Administration	X					
	Children	X					
	Adult	X					
	Circulation	X					
	Technical Service	X					
	Overhead	X					
	Immigrant Resources	X		X			
	Youth and Senior Services	X					
Museum Services	Administration	X					
	Collections	X					
	Interpretation	X					
	Patron Engagement	X					
	Farm Sites	X					
	Fine Arts Committee	X		X			
	Depot Operations	X					
	Gift Store	X					
	Capital Improvements			X			

## City Fund Types and Descriptions

The city council adopts an annual budget for five fund types: General Fund, Special Revenue Funds, Capital Projects Funds, Enterprise Funds (some are denoted by the council under Colorado law as TABOR Enterprises) and Internal Service Funds. There are currently six major funds: General Fund, Capital Projects Fund, Open Space Fund, Grants Fund, Sewer Utility Enterprise, and Stormwater Drainage Enterprise.

The Littleton Colorado Municipal Building Authority approve their own budget on a non-GAAP basis, which is not adopted or approved by the city and are not presented in this budget.



### Governmental Funds

#### General Fund (Major Fund)

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

#### Capital Projects Fund (Major Fund)

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

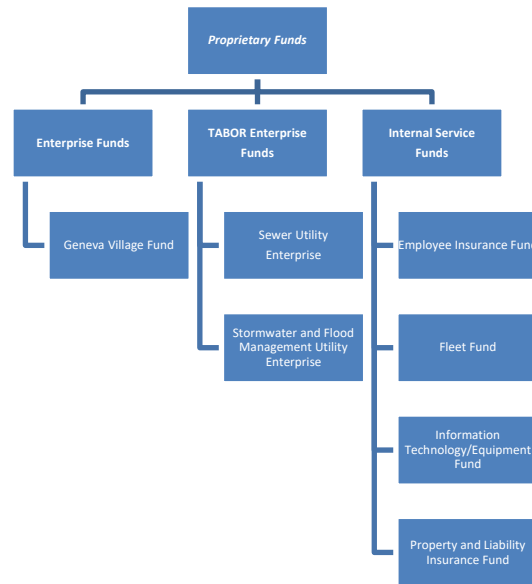
#### 3A Sales Tax Capital Improvement Projects Fund (Major Fund)

The 3A Sales Tax Capital Improvement Projects Fund accounts was created to account for the 0.75% sales and use tax increase approved by the Littleton voters in 2021 effective January 1, 2022 to be used to account for the costs of constructing, acquiring, enhancing, expanding, maintaining, downsizing, upgrading, or downgrading public facilities, including but not limited to the following: neighborhood street maintenance and reconstruction, street congestion and improved capacity projects, right-of-way and median maintenance and improvements, street and bridge safety improvements, sidewalk improvements, building replacement and maintenance, information technology and equipment purchases, upgrades, enhancements, improvements, and maintenance.

**Special Revenue Funds**

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

1. Conservation Trust Fund – Accounts for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. Financing is provided primarily by state lottery funds.
2. Consolidated Special Revenue Fund – Accounts for revenues and expenditures related to Cable TV PEG Fees, Defensive Driving, Littleton Victim Assistance and Law Enforcement and Littleton Fine Arts Center.
3. Grants Fund (Major Fund)– Accounts for federal, state, and local grants for specific projects and programs.
4. Open Space Fund (Major Fund)– Accounts for the acquisition, development, and maintenance of open space. Financing is provided by Jefferson and Arapahoe Counties open space funds.
5. Impact Fee Funds – Accounts for funds received from developers of new growth within the City. Funding is legally restricted to provide for capital improvements related to new growth.
6. Lodgers Tax –Accounts for a 5% lodgers tax on rooms at hotels, motels, and short-term rentals approved by voters in 2022 that will generate approximately \$1,095,000 in 2024 invested into arts, culture, and tourism programs. This fund is for budgeting and tracking purposes but is included in the General Fund for appropriation and reporting purposes.



**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. Geneva Village Fund – Accounts for the operations and maintenance of a retirement community of 28 garden level units consisting of 1- and 2-bedroom apartments. It provides a complex exclusively for those 55 years of age or older and has no income eligibility requirements. The fund is intended to be self-supportive, relying mainly on rental payments to finance operational costs.

**TABOR Enterprises**

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

1. Sewer Utility Enterprise (Major Fund) – Accounts for sewer services to the residents of the city and several sewer districts located outside the city. The cities of Littleton and Englewood jointly own the South Platte Water Renewal Partners, also known as South Platte Renew (SPR), treatment plant located in Englewood. This treatment plant is operated by the City of Englewood under a joint supervisory committee. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service, billing, and collection.
2. Stormwater and Flood Management Utility Enterprise (Major Fund) – Accounts for construction and maintenance of storm sewer facilities and detention ponds within the city limits. The fund is supported by service fees to landowners within the city and frequent matching funds from the Urban Drainage District. This fund is commonly referred to as the Stormwater Utility or the Storm Drainage Enterprise.

**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. Fleet Fund was re-established in 2023 and is used to provide vehicle replacements and provides maintenance on these vehicles for all departments throughout the city.
3. Information Technology/Equipment Fund was established in 2023 to account for information technology improvements, enhancement and capital investment along with other city equipment purchases.
4. Property and Liability Insurance Fund – Accounts for the costs of maintaining insurance for the city via retained liability plus premium payments for property and liability coverage. General and enterprise funds contribute to meet operating costs.

## Basis of Budgeting

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

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

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

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

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

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

2024 Policy Questions					
Policy Question	Description	Council Outcome/Dept	FTE/Type	Salary/Cost	Fund
<b>Safe Community</b>					
1	Police Officers	Police Dept	7.00	\$805,000	Gen Fund
	Detective	Police Dept	1.00	\$156,600	Gen Fund
	Dispatcher	Police Dept	2.00	\$171,347	Gen Fund
	Vehicles	Police Dept	One time funds	\$320,000	Gen Fund
	Radio/Equipment	Police Dept	One time funds	\$40,000	Gen Fund
	IGA	Police Dept	One time funds	\$143,000	Gen Fund
	Radio/Equipment	Police Dept	One time funds	\$140,000	Gen Fund
2	Inspection Supervisor	Public Works	1.00	\$143,516	Gen Fund
3	Permit Technician	Public Works	1.00	\$84,962	Gen Fund
4	Fleet Technician	Fleet Public Works	1.00	\$93,301	Fleet
		<b>Total</b>	<b>13.00</b>	<b>\$2,097,727</b>	
<b>Robust and Resilient Economy</b>					
5	Engineer II	Public Works	1.00	\$139,335	Gen Fund
6	Plans Examiner	Community Development	1.00	\$105,243	Gen Fund
7	Housing Policy Analyst	CMO	1.00	\$79,898	Gen Fund
8	Housing Programs	CMO	One time funds	\$150,000	Gen Fund
9	Economic Development Analysis	Econ Development	One time funds	\$57,000	Gen Fund
		<b>Total</b>	<b>3.00</b>	<b>\$531,477</b>	
<b>Sustainable Community with a Natural Beauty</b>					
10	Forestry Technician	Public Works	1.00	\$75,915	Gen Fund
11	Environmental Stewardship	CMO	One time funds	\$150,000	Gen Fund
		<b>Total</b>	<b>1.00</b>	<b>\$225,915</b>	
<b>Vibrant Community with a Rich Culture</b>					
12	Media Strategist	Communications & Marketing	1.00	\$85,725	Gen Fund
13	Library Assistant	Library	1.00	\$57,480	Gen Fund
		<b>Total</b>	<b>2.00</b>	<b>\$143,205</b>	
<b>High Quality Governance</b>					
14	Records Management Technician	Clerks Office	1.00	\$101,097	Gen Fund
15	Budget Manager	Finance	1.00	\$183,587	Gen Fund
16	Customer Service Technician	Info Tech	1.00	\$98,982	Gen Fund
17	Strategic Plan Prep	CMO	One time funds	\$100,000	Gen Fund
18	Ballot Proviso Election Research	Clerks Office	One time funds	\$50,000	Gen Fund
		<b>Total</b>	<b>3.00</b>	<b>\$533,666</b>	
<b>Vibrant Community with a Rich Culture</b>					
<b>Citywide Lodgers Tax</b>					
19	Museum	Public Art Admin Administer	1.00	\$95,809	Lodgers Tax
	Museum	Facilities Maint. Tech	1.00	\$55,060	Lodgers Tax
	Museum	Exhibit Assist	1.00	\$66,525	Lodgers Tax
	Library	Library Assistant Tech	1.00	\$21,719	Lodgers Tax
	Library	ESL FTE increase to current staffing	0.30	\$15,725	Lodgers Tax
	Library	Circulation Services Clerk	0.50	\$18,258	Lodgers Tax
	Library	Circulation Services Page	0.10	\$3,600	Lodgers Tax
	Library	Library Assist Communication Specialist	0.25	\$14,800	Lodgers Tax
	Library	Library Assistant Tech Bookmobile	1.00	\$44,336	Lodgers Tax
	Citywide /Community	Programs/Projects	One time funds	\$609,207	Lodgers Tax
	Communications	Marketing Materials	One time funds	\$150,000	Lodgers Tax
			<b>Total</b>	<b>6.15</b>	<b>\$1,095,040</b>

**Policy Questions 2024**  
**Recommended by City Manager**

**Council Outcome: Safe Community**  
**Total: \$2,097,727**

1. Does council support the addition of funds for nine (7) Police Officers, two (2) Dispatchers, one (1) Detective, police vehicles, related radios and equipment, and the expansion of the Co-Responder Program?

Location of Funding Request: 10 FTE; Gen Fund; \$1,775,000

Related Outcome: Safe Community

Council Direction:

**Seven (7) Police Officers:** The addition of seven police officers to increase sworn staff in the Littleton Police Department to address staffing challenges that regularly require the reassignment of proactive unit officers to traditional patrol teams. The proactive units include the Special Enforcement Team (SET) and the Traffic Unit. Current patrol staffing does not allow for complete coverage of all core responsibilities when staff levels are reduced due to injury, illness, family leave, or unexpected attrition. When this occurs, it is necessary to reassign proactive unit personnel from SET and the Traffic Unit to staff patrol team assignments, thereby negatively impacting proactive safety services to the community. This proposal will provide Patrol with increased staffing levels, thereby reducing the frequency and length of reassignment of proactive unit officers to patrol teams and supporting proactive safety services to the community.

**One (1) Dispatchers:** The addition of two dispatchers to the Dispatch Center to assist in the coverage of all emergency and non-emergency calls for service. Current staffing levels normally allow for two personnel on duty per shift, with one responsible for handling the radios and the other responsible for the phones. Dispatch and Patrol will both benefit from improved officer safety and incident management through enhanced Dispatch capacity; and the community will experience less on-hold time and improved customer service.

**One (1) Police Detective:** The addition of a Police Detective will provide additional capacity for the added workload as a result of the state mandated body worn camera utilization. All footage has to be reviewed prior to releasing. Additionally, it may free up capacity to investigate criminal activity that can reduce or eliminate future crime. Pro-active policing and the community engagement from those efforts will generate trust therefore obtaining more information about occurring or potential crime.



## Policy Questions 2024

### One-time Funds; \$643,000

Expansion of the Co-Responder Program, addition of police vehicles, radio and equipment for new police officers. The program pairs officers with AllHealth clinicians in the field to provide immediate access to mental health and other social services to community members in crises. This proposal seeks to expand the program to three full-time responders in total by adding a second full-time Co-Responder and a full-time Crisis Case Manager, along with modification of case management and supervision hours. As a result, the Police Department should experience less time required for calls involving mental health crises with the increased availability of Co-Responders and Crisis Care Managers. The police vehicles and radio and equipment are needed to support the new police officers.

#### 2. Does council support the addition of an Inspection Supervisor (1.0 FTE)?

Location of Funding Request: General Fund – 01-301-6010, \$143,516

Related Outcome: Safe Community

Council Direction:

The addition of an Engineering Inspection Supervisor to perform technical and supervisory duties relating to organizing, implementing, and coordinating construction inspection operations. This position will provide strategic direction to the Inspection Team, provide policy support, and make recommendations for policy, procedure, and standards updates for effective and efficient inspection operations.

#### 3. Does council support the addition of a Permit Technician (1.0 FTE)?

Location of Funding Request: General Fund – 01-301-6010, \$84,962

Related Outcome: Safe Community

Council Direction:

The Permit Technician will review completeness of Right-of-Way and Sewer permits in TrackiT, support applicants with questions, and support Engineering staff. In addition, this position will issue permits, assist with contractor licensing, and serve as the first point of contact for customers. Having the Permit Technician conduct this level of work provides higher capacity for the Inspectors and Engineers to do the permit review and field work. This position will also decrease turnaround time in responding to the public.

#### 4. Does council support the addition of a Fleet Technician (1.0 FTE)?

Location of Funding Request: Fleet Fund – 01-171-6010, \$93,301

Related Outcome: Safe Community

Council Direction:

The current volume of work, in addition to the police expansion of fleet vehicles will require an additional fleet technician. Fleet technicians install and maintain vehicles with complex computerized engines, lighting systems, and other computerized components. This additional

## Policy Questions 2024

FTE will help to ensure that city vehicles are well maintained and safe on the streets of Littleton.

### Council Outcome: Robust & Resilient Economy

Total: \$531,477

**5. Does council support the addition of an Engineer II (1.0 FTE)?**

Location of Funding Request: General Fund – 01-301-6010, \$139,335

Related Outcome: Safe Community

Council Direction:

The volume of development review projects has increased by 25% in the past year, and the volume of capital projects has increased by 300%. Currently, three staff engineers conduct review of development cases approximately 50% of their time, which equates to 1.5 FTE. The Engineer II will provide professional technical support for development review and capital projects. The addition of this position will also allow the Development Services Manager to focus on high level oversight of all plan review and development/updating of policies and procedures.

**6. Does council support the addition of a Plans Examiner (1.0 FTE)?**

Location of Funding Request: General Fund – 01-321-6010, \$105,243

Related Outcome: Safe Community

Council Direction:

The Community Development Department conducts plan reviews of building permit applications to ensure compliance with adopted codes and standards. The reviews focus on structural, mechanical, electrical, plumbing, energy, and accessibility aspects of proposed projects. The addition of a Plans Examiner will allow for the reduction of review time from 20 business days, or four weeks, to a new service level of 14 days, or two weeks. This additional FTE will also address the current increase in applications requiring review and the anticipated ongoing increases in plan review workload due to increased development applications and previously entitled development projects.

**7. Does council support the addition of a Housing Policy Analyst (1.0 FTE)?**

Location of Funding Request: General Fund – 01-130-6010, \$79,898

Related Outcome: Robust & Resilient Economy

Council Direction:

The addition of a Housing Policy Analyst to provide a variety of analytical and administrative support functions aimed at increasing the supply of affordable housing and achieving a more diversified housing stock within the City of Littleton.

## Policy Questions 2024

### 8. Does council support the addition of one-time funds for housing programs/research?

Location of Funding Request: General Fund – 01-130-7430, \$150,000

Related Outcome: Robust & Resilient Economy

Council Direction:

The addition of one-time funds to support adequate resources to research and develop housing policies with the aim of increasing affordable housing in the city. This will include providing analysis of programmatic policies, practices, and procedures, making recommendations for operational policy and procedure changes, and conducting needs assessments, feasibility studies, and research for assigned projects. A temporary, ARPA funded Housing Policy Analyst was added in 2023. However, this service will not remain unless the temporary position is converted to a permanent position in the General Fund.

### 9. Does council support the addition of one-time funds for economic development analysis?

Location of Funding Request: General Fund – 01-140-7430, \$57,000

Related Outcome: Robust & Resilient Economy

Council Direction:

The addition of one-time funds to support an anticipated increase in economic development attraction efforts in 2024. This will include fiscal analysis associated with economic incentives and the evaluation of complex economic development projects and provisionary funds for CEDS implementation. The work will provide expert evaluation and recommendations with the goal of attracting sales tax, private investment, and catalytic projects to the city.

**Council Outcome: Sustainable Community with Natural Beauty**

**Total: \$206,233**

### 10. Does council support the addition of a Forestry Technician (1.0 FTE)?

Location of Funding Request: General Fund – 01-303-6010, \$79,915

Related Outcome: Sustainable Community with Natural Beauty

Council Direction:

The addition of a second forestry technician to achieve the city's forestry related goals. This includes getting the existing canopy to a safe baseline, managing EAB, administering community programs, and establishing appropriate levels of plant health care to protect the existing canopy.

### 11. Does council support the addition of one-time funds for environmental stewardship?

Location of Funding Request: General Fund – 01-300-7430, \$150,000

Related Outcome: Sustainable Community with Natural Beauty

Council Direction:

## Policy Questions 2024

The addition of one-time funds will fund the development and implementation of an Environmental Stewardship Strategic Plan. Recommendations from the Integrated Water Resources Master Plan will be implemented to best utilize the city's limited water resources and establish a plan for long-term water conservation strategy; and incorporate electric vehicle charging infrastructure and fleet transition.

### Council Outcome: Vibrant Community with a Rich Culture

Total: \$106,078

#### 12. Does council support the addition of a Media Strategist (1.0 FTE)?

Location of Funding Request: General Fund – 01-110-6010, \$85,725

Related Outcome: Vibrant Community with a Rich Culture

Council Direction:

The addition of a Media Strategist to improve the delivery of current and timely information to the public and enhance citizen engagement. This position will enhance and foster public trust by utilizing tools such as the *Littleton Report* and *The Annual Report and Calendar* to engage and inform residents and share information about city-wide investments and accomplishments.

#### 13. Does council support the addition of a Library Assistant (1.0 FTE)?

Location of Funding Request: General Fund – 01-525-6010, \$57,480

Related Outcome: Vibrant Community with a Rich Culture

Council Direction:

The addition of a Library Assistant to increase the quality of customer service by having a staff member in a consistent role at the service desk. This will also allow Librarians to focus on collection development, thereby improving the overall quality of materials and resulting in an improved patron experience.

### High Quality Governance

Total: \$533,666

#### 14. Does council support the addition of a Records Management Clerk (1.0 FTE)?

Location of Funding Request: General Fund – 01-160-6010, \$101,097

Related Outcome: High Quality Governance

Council Direction:

## Policy Questions 2024

Records management is a vital component of municipal government, guaranteeing the appropriate and accurate maintenance, retention, and disposition of all public records. The addition of a Records Management Clerk will address a critical need for a dedicated professional to oversee the city's records and will ensure that all public records are maintained in a way that makes them accessible and accurate, thereby reducing risk of liability.

### 15. Does council support the addition of a Budget Manager (1.0 FTE)?

Location of Funding Request: General Fund – 01-150-6010, \$183,587

Related Outcome: High Quality Governance

Council Direction:

In 2019 a temporary Budget Analyst position was converted to a permanent, full-time position to provide budget-related support to the city. As the city continues to grow in financial responsibilities and complexity, budget management is key to the city's financial sustainability. The Budget Manager will plan, coordinate, and manage the city's budget process, including the budget calendar, revenue estimates, expense estimates, multi-year forecasting, budget presentations, and coordinating with departments and external entities as required. This position will also supervise and support the current budget analyst with preparing technical financial analyses, complex financial reports, and budget presentations.

### 16. Does council support the addition of a Customer Service Technician (1.0 FTE)?

Location of Funding Request: General Fund – 01-160-6010, \$98,982

Related Outcome: High Quality Governance

Council Direction:

There is currently one temporarily funded Customer Success Specialist and two generally funded Customer Success Specialists. The third Customer Success Specialist allows the IT department to offer walk-up services and immediately respond to support requests by maintaining a constant presence at the Littleton Center for any emergent situations. By converting the temporary Customer Success Specialist to a permanent position, the IT department will maintain its ability to provide immediate technical support for computer-related issues across the city.

### 17. Does council support the addition of one-time funds for strategic plan preparation?

Location of Funding Request: General Fund – 01-130-7430, \$100,000

Related Outcome: High Quality Governance

Council Direction:

The addition of one-time funds to support work related to the city's strategic plan and Envision Littleton. In 2025 the city is scheduled to revisit the Envision Littleton effort as part of regular, five-year updates to the comprehensive plan and other strategic planning documents. This funding would allow early assessments and existing city analysis to begin in 2024 and would set the stage for completed updates in 2025.

## Policy Questions 2024

18. Does council support one-time funds for polling and election research under a budget proviso?

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

Related Outcome: High Quality Governance

Council Direction:

If council wishes to pursue a ballot question for 2024, polling and ballot research may be important to determine citizen interest and temperament towards the question. Additionally, education will be important to ensure the citizenry is informed about the question. Without education on the subject, voters may not fully understand the question before them and potential impact on their city.

### Lodgers Tax

**Council Outcome – Vibrant Community with a Rich Culture**

**Total: \$1,095,000**

19. Does council support the addition of funds for full and part-time FTE's for a Public Art Administrator, Facilities Maintenance Technician, Exhibit Assistant, Library Assistants, English as Second Language (ESL) Instructor, Circulation Services Clerk, Circulation Services Page, and for one-time funds related to marketing materials and programs/projects resulting from the lodger's tax?

Location of Funding Request: Lodger's Tax Fund \$ 1,095,000

Related Outcome: Vibrant Community with a Rich Culture

Council Direction

A 5% lodger's tax on hotels, motels, and short-term rentals was approved by voters in November 2022 and effective on January 1, 2023. The revenue from this tax, approx. \$1.1 million will be used to support and sustain arts and culture, tourism, and visitor promotion in Littleton.

The Arts & Culture Commission and staff propose adding a full-time Public Art Administrator, full-time Facilities Maintenance Technician, full-time Exhibit Assistant, two full-time Library Assistants, part-time Library Communications Specialist, and part-time Circulation Services Clerk. Staff also proposes additional FTE therefore adding hours to the current ESL Instructor and Circulation Services Page. This totals the addition of 4.65 FTE and \$335,833

One-time Funds; \$759,207

Staff proposes one-time funds of \$759,207. This includes grants of \$150,000 each to Hudson Gardens and the Town Hall Arts Center; smaller grants to multiple other arts and cultural organizations; and allocations for communications and marketing materials.

## Department Budget Highlights

### City Council

Local Partnership funding \$72,900

### CMO

Resident Business Survey 2024 \$52,000

### Human Resources

Phase II of the Diversity, Equity and Inclusion effort \$75,000

### Community Development

Neighborhood Grant \$25,000

### IT, Finance, HR

Learning credits for ERP implementation \$60,000

### Public Works

Traffic Signal Maintenance \$115,000

### Transfers Out

- The City anticipates transferring \$76,324 from the General Fund to Geneva Village to ensure a sufficient fund balance remains in the Geneva Village Fund.
- As a result of the fire inclusion approved by voters in November 2018, the City will transfer \$1.8M from the General Fund to the Capital Reserve Account in January 2024.

### Departments with no notable Budget Highlights

City Council, City Attorney, Municipal Court

Unfunded Requests for 2024 Budget

Unfunded for 2024				
	Dept	Title	FTE	Sal/Benies
	CD	Business Support Specialist	1.00	74,440
	CD	Code Compliance Officer	0.50	48,435
	PW	Custodian	1.00	53,916
	PW	Sustainability Coordinator	1.00	91,180
	HR	HR Generalist (from ARPA To GF)	1.00	140,296
			4.50	408,267



**General Fund**  
**2020-2024 Summary of Estimated Financial Sources and Uses**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Taxes:						
Sales & Use	\$ 32,353,616	\$ 40,330,740	\$ 43,737,162	\$ 45,752,616	\$ 45,896,514	\$ 47,437,200
Property	1,969,126	1,970,302	2,131,318	2,180,410	2,107,495	2,634,289
Specific Ownership	143,057	138,960	136,598	141,727	136,987	171,229
Cigarette	234,124	225,034	153,741	208,000	148,834	150,000
Franchise Fees	2,168,514	2,329,639	2,649,772	2,526,789	2,790,233	2,737,000
License and Permits	1,230,818	1,460,619	1,151,654	1,276,475	1,123,317	1,792,675
Intergovernmental	925,611	940,837	1,007,288	1,037,940	1,037,477	1,062,540
Charges for Services	798,376	1,090,649	884,467	1,083,820	932,427	1,450,843
Fines & Forfeitures	321,970	150,295	184,626	250,000	191,652	190,000
Investment Earnings	280,759	(121,741)	(774,406)	200,000	308,439	313,066
Miscellaneous	1,214,327	1,174,172	1,044,882	920,361	1,118,037	1,076,954
<b>Total Revenues</b>	<b>41,640,299</b>	<b>49,689,507</b>	<b>52,307,101</b>	<b>55,578,138</b>	<b>55,791,412</b>	<b>59,015,796</b>
<b>Expenditures</b>						
General Government	16,731,388	17,619,863	18,997,650	22,171,743	22,481,417	23,951,339
Public Safety	13,269,915	14,860,954	16,167,698	16,838,476	17,125,350	19,469,706
Highways and Streets	4,493,053	4,754,953	5,347,703	6,027,430	5,937,377	6,460,248
Welfare	438,670	112,578	332,758	416,183	399,072	427,921
Culture and Recreation	5,026,528	4,659,429	5,514,754	6,875,881	6,833,338	7,290,668
Capital Outlay	49,412	676,177	-	-	-	-
<b>Total Expenditures</b>	<b>40,008,967</b>	<b>42,683,954</b>	<b>46,360,563</b>	<b>52,329,713</b>	<b>52,776,554</b>	<b>57,599,882</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(3,150,000)	(3,234,900)	(3,280,903)	(3,525,748)	(3,525,748)	(1,874,301)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,150,000)</b>	<b>(3,234,900)</b>	<b>(3,280,903)</b>	<b>(3,525,748)</b>	<b>(3,525,748)</b>	<b>(1,874,301)</b>
<b>Excess (Deficiency) of Financial Sources over Financial Uses</b>	<b>(1,518,668)</b>	<b>3,770,652</b>	<b>2,665,635</b>	<b>(277,323)</b>	<b>(510,890)</b>	<b>(458,387)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 15,874,388</b>	<b>\$ 14,355,720</b>	<b>\$ 18,126,371</b>	<b>\$ 20,668,905</b>	<b>\$ 20,792,006</b>	<b>\$ 20,281,116</b>
<b>Fund Balance, End of Year</b>	<b>\$ 14,355,720</b>	<b>\$ 18,126,371</b>	<b>\$ 20,792,006</b>	<b>\$ 20,391,582</b>	<b>\$ 20,281,116</b>	<b>\$ 19,822,730</b>

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

## General Fund Revenues

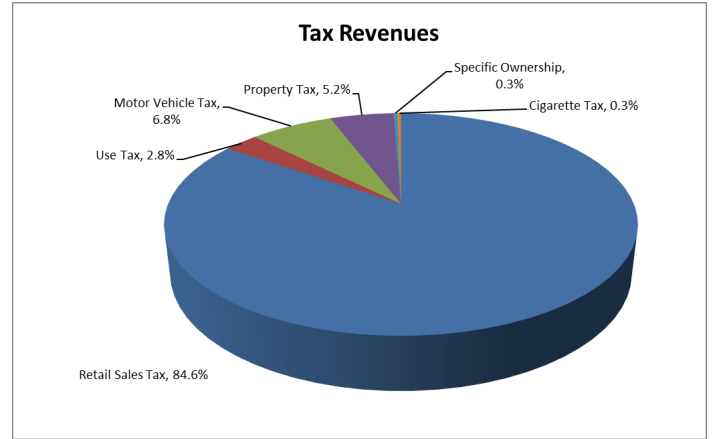
### General Fund Revenues

Revenues in this fund are projected to increase slightly from the 2023 year-end estimated budget of \$56,302,302 to an estimated \$59,015,796 in 2024. As compared to the 2023 year-end estimates, the projected increase is \$ 3,171,880.

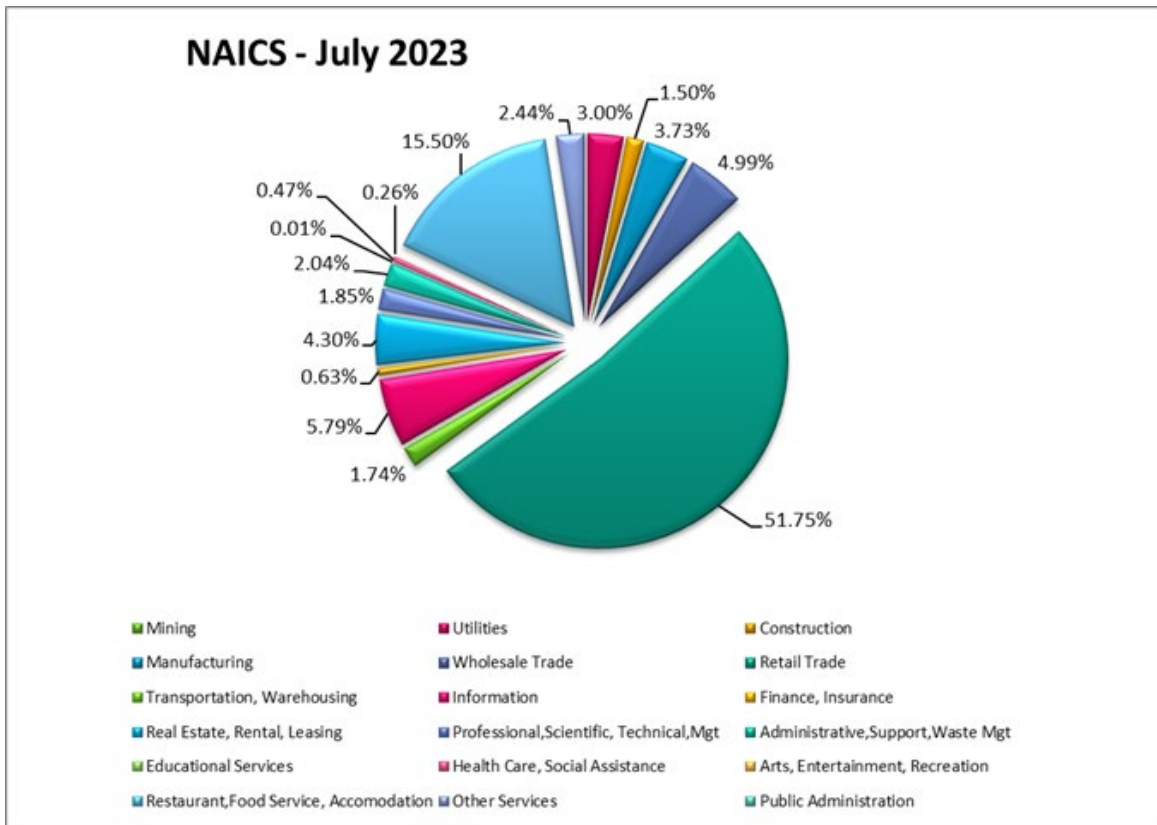
**Total Revenues budgeted for the General Fund are \$59,015,796, broken down as follows:**

**Taxes - \$ 50,392,718**

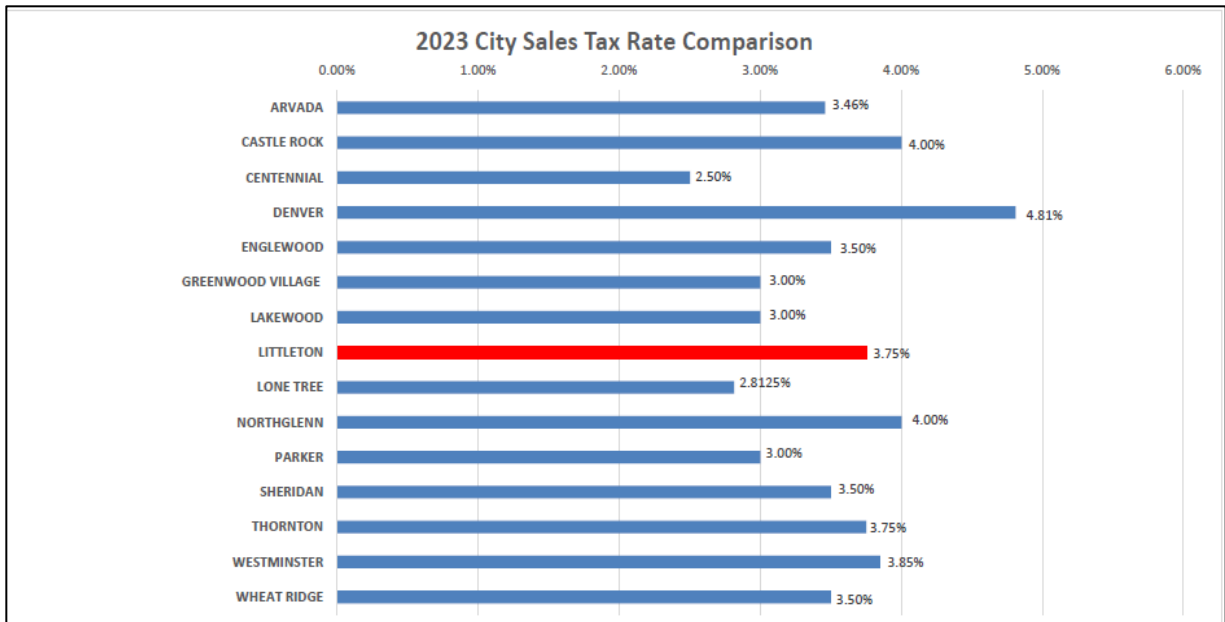
**Retail Sales Tax** – Retail sales taxes are expected to be \$42,598,775 which is 3.4% higher than the 2023 year-end estimate and 3.6% higher than the 2023 budgeted revenues. Retail sales tax is the largest single source of revenue for Littleton at 84.6%. The sales tax rate for the city is 3.75% with 3.0% for the General Fund and 0.75% for the 3A Sales Tax Capital Improvements Fund. The largest source of tax revenues comes from the retail trade area. Retail sales tax revenues in 2023 are estimated to be flat compared to the budgeted amount.



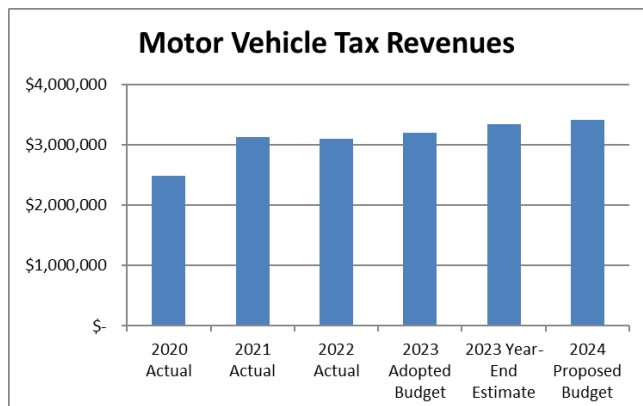
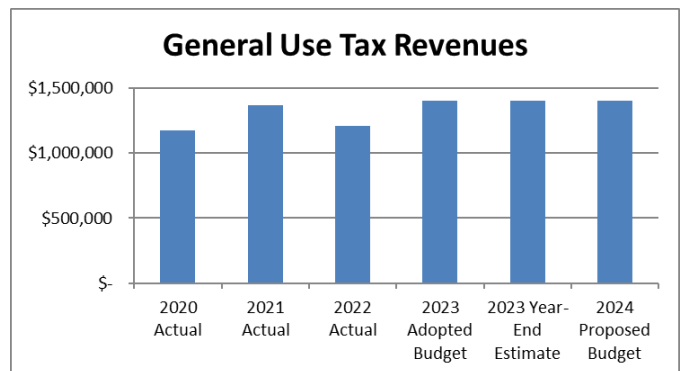
The following graph depicts the categories and percentages of sales and use tax revenues as of July 2023.



Retail sales tax rates differ throughout the Denver Metro Area. The following is a graph of retail sales tax rates in the area for 2024.



**General Use Tax** – The general use tax is paid by businesses in Littleton on equipment or goods which they purchased where Littleton retail sales tax has not previously been collected. The amount budgeted for 2024 is \$1,400,000. This tax is a highly volatile revenue source.



**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. \$3,438,425 is anticipated for 2024. The year-end estimate for 2023 is \$143,898 (5%) higher than budgeted, while the 2024 budget is estimated slightly higher, \$100,148 (3%) compared to the 2023 estimate.

**Property Taxes** – Property tax revenue budgeted in the General Fund is \$2,634,289 and constitutes 4% of the fund’s revenues. In 2024 Property Taxes increased an estimated 25% due to 2023 reassessments that occur every 2 years and are reflective of property market values. With growth in the City of Littleton limited, increases in property tax revenues are primarily dependent on assessed valuations. Property tax revenues are projected using the preliminary assessed valuation calculations provided by Arapahoe, Jefferson, and Douglas counties in August. The property tax levy remained at 6.662 mills from 1991-2018. However, as a result of the fire inclusion in 2019, the property tax levy has been reduced to 2.0 mills resulting in a significant decrease in property tax revenue in 2020 and going forward.

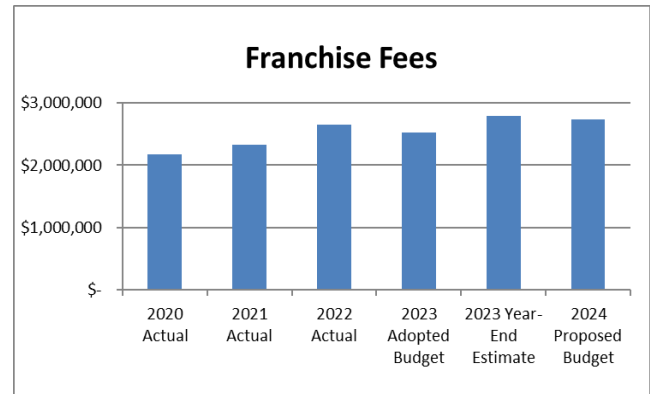
A typical property owner paid property taxes to the following jurisdictions for 2022 taxes paid in 2023. (Assume a \$500,000 actual value of the home. The County assessed residential value in 2022 was 6.95% of actual value or \$34,750 in this example.) Please note this is only an example as your actual rates and jurisdictions may differ.

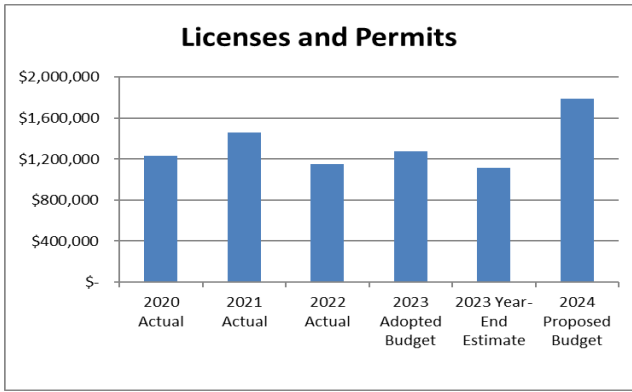
<u>Jurisdiction</u>	<u>Mill Levy</u>	<u>Taxes Paid</u>	<u>%</u>
Littleton School Dist #6	67.061	\$ 2,330.37	66.1%
Arapahoe County	12.750	443.06	12.6%
South Metro Fire Rescue	9.288	322.76	9.1%
S Suburban Park & Rec	8.426	292.80	8.3%
<b>City of Littleton</b>	<b>2.000</b>	<b>69.50</b>	<b>2.0%</b>
Developmental Disability	1.000	34.75	1.0%
Urban Drainage & Flood	0.900	31.28	0.9%
Urbn Dmge&Fld (S Platte)	0.100	3.48	0.1%
	101.525 mills	\$ 3,527.99	100.00%

**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 \$349,727 in revenues in 2024. The cigarette taxes and specific ownership taxes are estimated based on historical trends.

**Franchise Fees – \$2,737,000**

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 \$2,075,000 Cable franchise fees are estimated to be \$570,000. Telephone franchise fees are a contracted amount of \$92,000 per year.





**License and Permits – \$1,792,675**

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

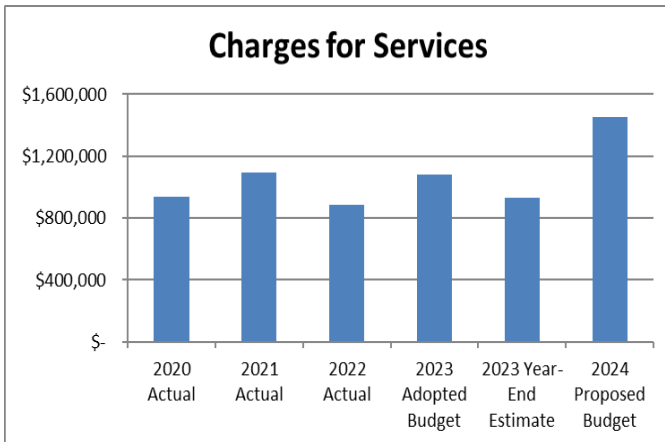
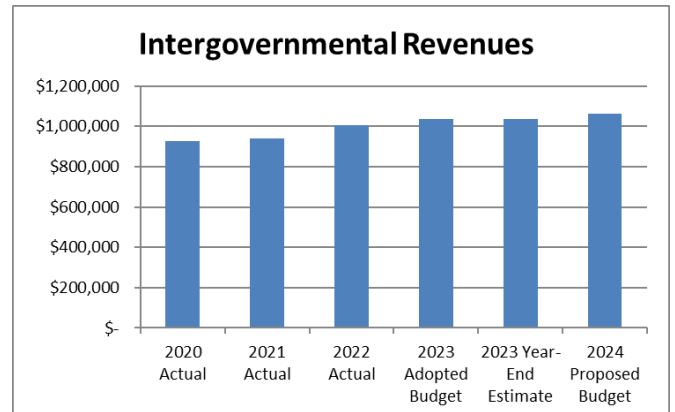
- Building Permits – \$1,500,000
- Liquor and MMJ Licenses – \$155,650
- Contractor Licensing Fees – \$90,000
- Other Licenses and Permits – \$47,025

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 – \$1,062,540**

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

- Littleton Public School Police Officers – \$564,300
- County Road and Bridge – \$ 300,000
- Motor Vehicle Registration – \$140,000
- State/County – \$58,240



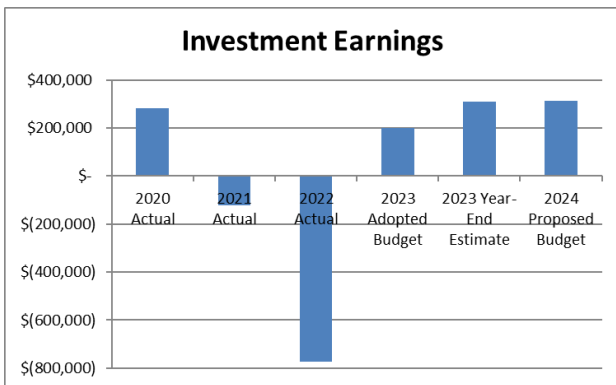
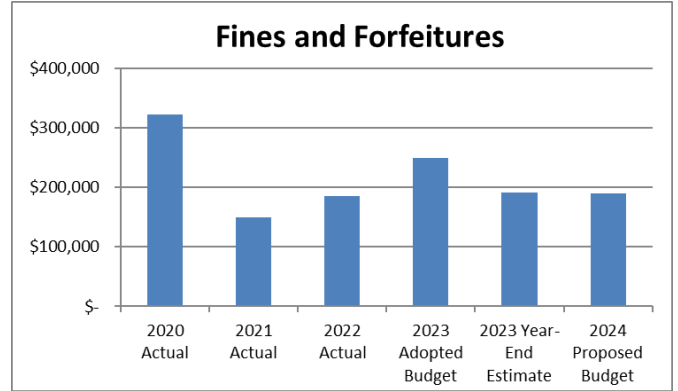
**Charges for Services – \$1,450,843**

Revenues for charges for services represent 2% of the total revenue in the General Fund. The sources are as follows:

- Permit Review/Plan Check Fees – \$1,033,000
- Engineering Review Fees – \$160,000
- Court Costs – \$25,000
- Sidewalk 50/50 – \$100,000
- E-Ticketing Surcharge – \$15,000
- Collection Fees (EMS) – \$7,500
- Other – \$110,343

**Fines and Forfeitures – \$190,000**

Revenues derived from fines and forfeitures are less than 1% of the total General Fund budget. Revenue in this category is comprised of court fines budgeted at \$190,000



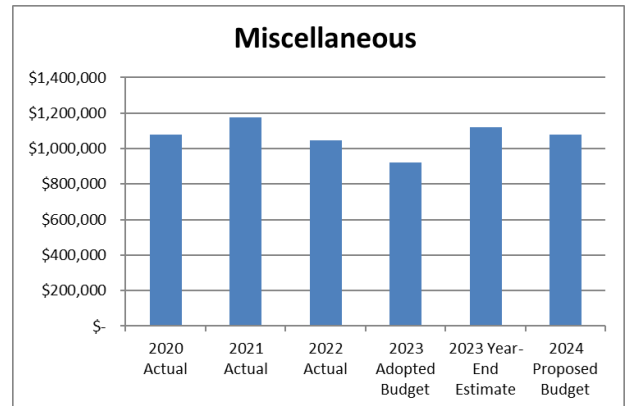
**Investment Earnings – \$ 313,066**

Investment earnings represent less than 1% of the total revenues budgeted for the General Fund in 2024.

**Miscellaneous – \$1,076,954**

Miscellaneous revenues represent 2% and are as follows:

- Reimbursements from other funds – \$ 655,650
- Overtime reimbursements – \$217,200
- Rebates – \$ \$50,000
- Other revenues – \$154,104



**Interfund Transfers – \$0**

No interfund transfers are anticipated in 2024.

2024 Proposed Budget

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
01-171-5011	Retail Sales	28,687,235	35,835,527	39,436,556	41,158,237	41,158,237	42,598,775
01-171-5014	General Use	1,174,685	1,364,135	1,208,337	1,400,000	1,400,000	1,400,000
01-171-5015	Sales . Motor Vehicles	2,491,696	3,131,078	3,092,269	3,194,379	3,338,277	3,438,425
01-171-5021	Property Tax.Current Year	1,974,772	1,984,360	2,129,118	2,180,410	2,107,431	2,634,289
01-171-5022	Property Tax.Delinquent	(7,437)	(13,674)	597	-	-	-
01-171-5023	Penalties On Del Tax	1,791	(385)	1,603	-	64	-
01-171-5031	Specific Ownership Tax	143,057	138,960	136,598	141,727	136,987	171,229
01-171-5032	General Cigarette Tax	234,124	225,034	153,741	208,000	148,834	150,000
01-171-5111	License . City Liquor	6,883	11,672	11,914	9,000	8,000	8,000
01-171-5112	License . Liquor Renewal	10,875	9,950	13,204	10,000	10,000	10,000
01-171-5113	License . Liquor Transfer	2,700	2,550	2,241	2,140	2,780	2,140
01-171-5114	License . Liquor Occup. Tax	108,480	103,080	113,520	105,000	106,560	105,000
01-171-5115	License . Liquor Mgr. License	300	675	1,400	525	510	525
01-171-5116	License . Temporary	400	400	700	300	700	300
01-171-5118	License . App Fee	1,465	6,950	6,925	2,685	5,063	3,685
01-171-5119	License . Fine in Lieu of Suspension	400	-	-	-	-	-
01-171-5121	License . MMJ City	2,000	800	-	-	-	-
01-171-5122	License . Renewal	6,000	6,000	12,400	4,000	4,000	4,000
01-171-5125	License . MMJ Mod to Prem	400	1,200	400	-	-	-
01-171-5127	License . MMJ App Fee	2,500	7,500	-	-	-	-
01-171-5140	STR License	-	7,800	9,200	5,800	22,000	22,000
01-171-5194	Arboriculture License	1,450	1,375	1,950	1,275	1,400	1,275
01-171-5195	Sign Permits/Strips	100	275	250	350	300	350
01-171-5197	Revocable Licenses	3,400	3,400	1,700	3,400	3,400	3,400
01-171-5231	Electric	1,137,279	1,227,009	1,354,445	1,314,127	1,375,000	1,425,000
01-171-5232	Gas	349,203	430,737	625,906	527,222	750,000	650,000
01-171-5233	Telephone	92,000	92,000	92,000	93,840	92,000	92,000
01-171-5234	Cable T. V.	590,032	579,893	577,421	591,600	573,233	570,000
01-171-5307	Arapahoe Co IGA - Vendor	3,979	6,511	3,962	6,000	3,205	3,000
01-171-5309	Highway Maint. Grant	45,240	45,240	45,240	45,240	45,240	45,240
01-171-5322	\$1.50 and \$2.50 Add'l Motor Veh Reg	156,833	161,305	160,286	155,000	139,580	140,000
01-171-5331	County Road & Bridge	289,720	289,775	315,840	283,000	290,613	300,000
01-171-5504	Sale of Plans/Rpts/Copies	-	7	-	-	-	-
01-171-5507	SMHO Vehicle Maintenance	10,426	13,383	6,106	10,000	10,302	10,000
01-171-5527	Single Use Bag Fee	-	-	-	-	20,000	2,000
01-171-5700	Interest Earnings	280,759	(121,741)	(774,406)	200,000	308,439	313,066
01-171-5701	Cash Discounts Earned	206	-	31	-	-	-
01-171-5705	Interest Earnings - Loans to LIFT	-	-	-	-	-	-
01-171-5712	Rent. Light Rail Station	2,000	3,200	7,200	4,800	-	-
01-171-5713	Rent - 5890 S. Bemis	120	120	120	120	120	120
01-171-5714	Rental Income	3,610	-	-	-	-	-
01-171-5715	DLK . Parking Lot Rent	1,800	1,800	1,800	1,800	1,800	1,800
01-171-5723	Misc Contribution/Donation	25	-	-	-	77,170	55,684
01-171-5802	Restitution/City	-	208	1,263	-	-	-
01-171-5803	NSF Fees	735	665	980	700	400	700
01-171-5807	Recycle Income	2,214	3,069	1,034	2,000	2,000	2,000
01-171-5808	Tree Sales	9,067	11,710	12,900	9,000	15,679	9,000
01-171-5811	Other Misc. Revenues	33,310	4,197	207	5,000	5,000	5,000
01-171-5818	LIFT Sales Tax Increment Refund	269,282	-	-	-	-	-
01-171-5851	Rebates	58,390	52,894	48,500	48,500	50,685	50,000
01-171-5874	Sewer Utility Fund	557,000	600,200	618,210	636,756	636,756	655,650
01-171-5930	Sale of Capital Assets	-	-	-	-	-	-
01-110-5522	Events	1,275	10,917	27,968	20,500	20,500	20,500

General Fund Revenues by Line Item (Continued)

		2024 Proposed Budget					
		2020	2021	2022	2023	2023	2024
Account Number and Description		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
01-110-5811	Misc Printing & Binding	-	52	-	-	1,081	-
01-110-5812	Sponsorships	-	36,345	81,845	30,000	30,000	30,000
01-150-5854	Over/Short . Finance	-	1	5	-	3	-
01-172-5504	Open Records Request	300	627	170	250	250	250
01-172-5811	Other Misc. Revenues	-	-	-	-	-	-
01-173-5320	Public Defender - DOLA	42,712	13,925	23,300	8,700	9,599	10,000
01-173-5502	Court Costs	39,444	27,545	24,770	30,000	21,334	25,000
01-173-5504	Sale of Plans/Rpts/Copies	-	-	-	-	-	-
01-173-5511	Bond Handling	-	-	-	-	-	-
01-173-5518	Processing Fee . OJ/Warran	2,644	1,350	214	400	90	200
01-173-5523	E-Ticketing Surcharge	23,142	13,756	17,193	20,000	12,879	15,000
01-173-5600	Court Fines	314,181	132,534	164,748	240,000	177,954	190,000
01-173-5604	Forfeitures	-	-	100	-	-	-
01-173-5854	Over/Short . Court	(140)	275	6	-	-	-
01-174-5325	DOLA - FF Heart & Circ Benefit	-	-	-	-	-	-
01-176-5731	Omnibus Program	1,912	-	-	-	-	-
01-178-5304	R T D	2,675	8,202	-	-	-	-
01-178-5721	Contributions . Riders	433	-	-	-	-	-
01-200-5600	Police Auction	-	4,219	-	-	13,698	-
01-201-5320	State Grant Revenue	-	362	-	-	-	-
01-201-5504	Sale of Plans/Rpts/Copies	-	470	-	-	-	-
01-201-5505	Police Reports	14,471	20,286	21,530	18,000	16,142	18,000
01-201-5506	Police Name Check - W/Letter	10	70	60	30	30	30
01-201-5507	Fingerprints	-	-	-	-	-	-
01-201-5508	Crime Lab - Photos	-	30	25	-	180	-
01-201-5509	Crime Lab - Video Tapes	-	30	-	-	-	-
01-201-5511	Crime Lab - CD/DVD Disks	805	830	1,103	800	1,000	800
01-201-5512	Comm Center Audio Tapes	765	1,267	1,470	1,200	1,200	1,200
01-201-5513	Sex Offender - Initial Reg	1,625	2,325	1,840	1,500	1,500	1,500
01-201-5514	Sex Offender - Subseq. Reg	1,991	2,761	3,010	2,500	2,500	2,500
01-201-5515	Extra Duty Administrative	890	4,091	1,840	3,000	3,000	3,000
01-201-5604	Abandoned Property	-	2,203	1,226	-	-	-
01-201-5800	Overtime Reimbursement	62,202	78,864	33,146	5,000	43,671	30,000
01-201-5802	Restitution/City	1,043	1,580	261	1,000	500	500
01-201-5811	Other Misc Revenue	-	-	12,328	79	300	300
01-201-5863	Reimb of Expenditures	6,040	3,830	2,208	1,000	1,400	1,400
01-203-5310	Federal Grants	-	-	15,817	-	9,240	-
01-203-5330	L P S Officers	384,453	415,519	442,842	540,000	540,000	564,300
01-203-5800	Overtime Reimbursement	48,199	258,576	118,763	113,121	172,433	160,000
01-203-5811	Other Misc Revenue	-	-	-	-	-	-
01-204-5800	Overtime Reimbursement	7,782	60,267	27,615	20,800	30,000	25,800
01-220-5811	Fire Other Misc Revenue	-	1,685	-	-	-	-
01-225-5811	Collection Company Receipts	75,256	35,303	7,360	10,000	7,500	7,500
01-301-5154	Contractor Non-Compliance Fees	-	-	-	-	5,000	5,000
01-301-5526	Engineering Review Fees	138,000	202,350	177,050	200,000	145,000	160,000
01-301-5811	Other Misc Revenue	294	38	-	-	-	-
01-301-5850	Reimbursed Personnel Costs	-	-	-	-	4,000	15,000
01-302-5507	Street/Sidewalk/Curb	85,489	71,508	102,465	75,000	105,000	100,000



General Fund Revenues by Line Item (Continued)

		2024 Proposed Budget					
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
01-302-5802	Restitution/City	-	-	215	185	-	-
01-302-5811	Other Misc Revenue	3,069	8	-	-	-	-
01-302-5850	Reimbursed Personnel Costs	1,531	155	-	-	-	-
01-303-5516	Community Gardens	4,170	4,140	7,175	7,140	7,200	7,200
01-303-5811	Other Misc Revenue	-	7,192	2,160	-	-	-
01-304-5800	Misc Revenue	-	1,651	326	-	29	-
01-305-5850	Reimbursed Personnel Costs	2,864	7,120	6,973	5,000	-	-
01-320-5811	Other Misc. Revenues	-	-	25	-	-	-
01-321-5151	Contr . License Fees	81,275	83,450	83,950	90,000	85,000	85,000
01-321-5152	Contr . Registration Fees	11,200	11,700	12,200	12,000	12,000	12,000
01-321-5153	Rental Registration License Fee	2,440	1,696	17,925	20,000	19,000	20,000
01-321-5191	Building Permits	977,750	1,179,947	846,675	1,000,000	827,604	1,500,000
01-321-5192	Building Permits - Temp	11,200	20,200	15,100	10,000	10,000	10,000
01-321-5506	Re.inspection Fees	2,250	2,650	2,700	4,000	3,000	3,000
01-321-5512	Plans Checking	417,997	518,159	320,437	500,000	383,277	900,000
01-321-5854	Over/Short Building	-	0	(1)	-	-	-
01-322-5503	Zoning & Subdivision	87,575	124,675	120,013	140,000	125,000	130,000
01-322-5800	Misc Revenue	-	1,560	4,425	-	-	-
01-520-5509	Library Computer Fees	-	-	-	-	-	-
01-520-5513	Library Public Leased Copi	4,438	6,726	7,511	6,000	4,663	4,663
01-520-5600	Library Fines	7,389	11,339	18,552	10,000	-	-
01-520-5850	Reimbursed Expenditures	-	7,000	10,180	-	10,497	-
01-520-5854	Over/Short . Library	1	148	13	-	13	-
01-522-5510	LIRC	19,160	21,050	16,262	20,000	24,000	22,000
01-522-5723	LIRC Contribution/Donation	215	-	7,060	-	500	-
01-560-5505	Digital Photo Sales	-	-	-	-	-	-
01-560-5510	Museum Fees	-	1,253	6,668	4,000	5,380	5,000
01-560-5710	Museum Facility Rent	100	-	-	-	-	-
01-560-5727	Museum Donation Box	3,462	18,848	17,116	15,000	13,500	13,500
01-560-5811	Other Misc. Revenues	6	-	-	-	-	-
01-567-5500	Museum Store Sales	3,810	14,006	37,495	30,000	32,000	32,000
01-600-5944	Tr In . SMCC	-	-	-	-	-	-
<b>Total General Fund Revenues</b>		<b>41,640,299</b>	<b>49,689,507</b>	<b>52,307,101</b>	<b>55,578,138</b>	<b>55,791,412</b>	<b>59,015,796</b>

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## General Fund Expenditures

Expenditures in the General Fund are projected to increase \$3,618,722 from the 2023 budget of \$55,855,461 to an estimated \$59,474,183 in 2024; there is a projected increase of \$3,171,880 in expenditures from the 2023 year-end estimate to the 2024 budget.

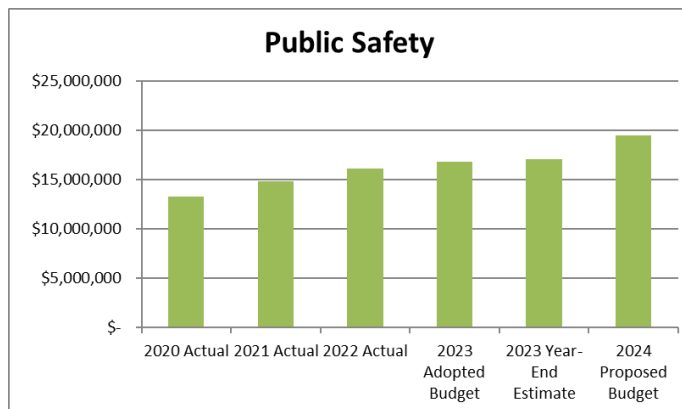
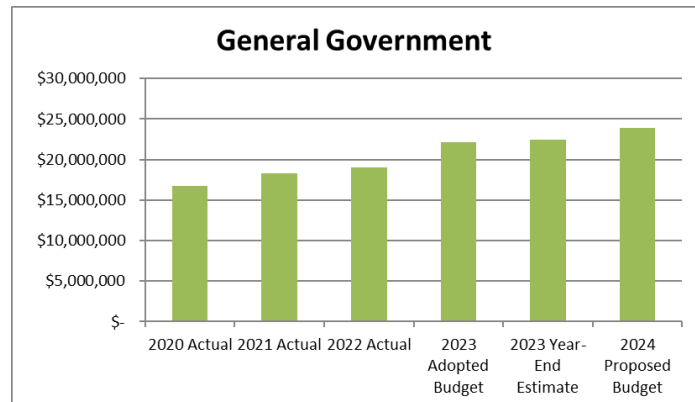
Total Expenditures budgeted for the General Fund are broken down as follows:

General Fund Expenditures by Function						
	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
General Government	\$ 16,780,801	\$ 18,254,583	\$ 18,997,650	\$ 22,171,743	\$ 22,481,417	\$ 23,951,339
Public Safety	13,269,915	14,860,954	16,167,698	16,838,476	17,125,350	19,469,706
Highways and Streets	4,493,053	4,796,403	5,347,703	6,027,430	5,937,377	6,460,248
Welfare	438,670	225,752	332,758	416,183	399,072	427,921
Culture and Recreation	5,026,528	4,546,256	5,514,754	6,875,881	6,833,338	7,290,668
Transfers Out	3,150,000	3,234,900	3,280,903	3,525,748	3,525,748	1,874,301
<b>Total</b>	<b>\$ 43,158,967</b>	<b>\$ 45,918,847</b>	<b>\$ 49,641,466</b>	<b>\$ 55,855,461</b>	<b>\$ 56,302,302</b>	<b>\$ 59,474,183</b>

### General Government – \$23,951,339

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

General government expenditures are budgeted to increase by \$1,779,596 or about 8% as compared to the 2023 budget.



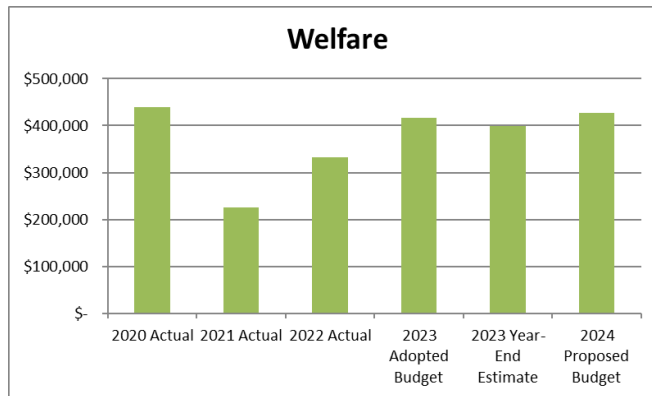
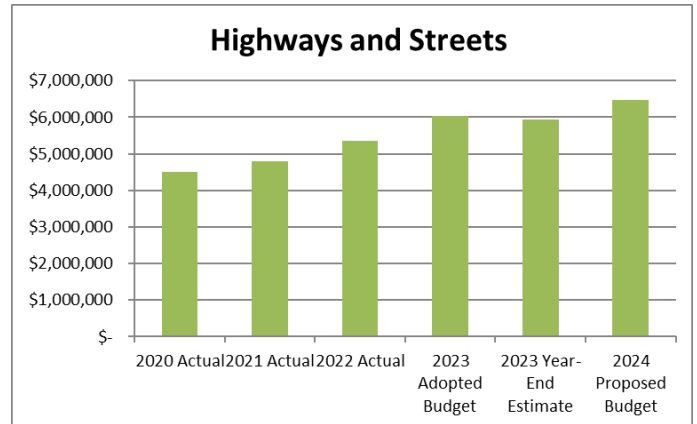
### Public Safety – \$19,469,706

Included in this function are Police and Dispatch. Public Safety expenditures are budgeted to increase by \$2,631,230 or 16% as compared to the 2023 budget.

**Highways and Streets – \$6,460,248**

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

Highway and Streets expenditures are budgeted to increase by \$432,818 or about 7% as compared to the 2023 budget.

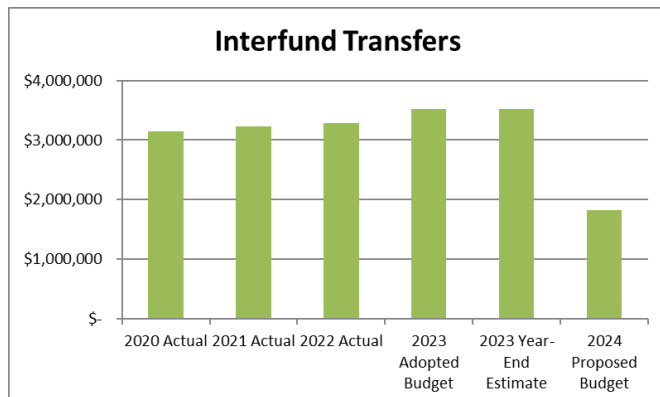
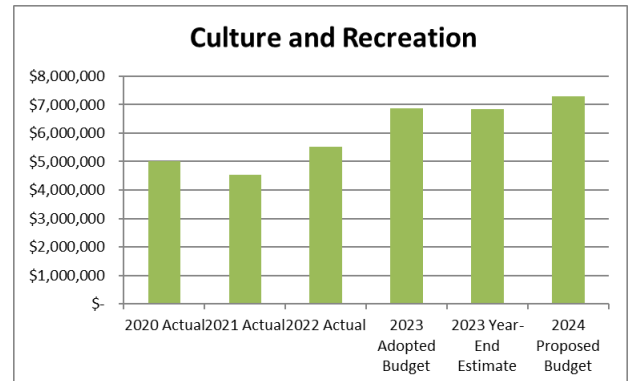


**Welfare – \$427,921**

Welfare services provided by the city include the Omnibus transportation program and the Immigrant Resource Center. Expenditures are budgeted to increase by \$11,738 or about 2.8% as compared to the 2023 budget.

**Culture and Recreation – \$7,290,668**

Included in this function are Library, Museum and Grounds Maintenance. Expenditures are budgeted to increase by \$414,787 or about 6% as compared to the 2023 budget.



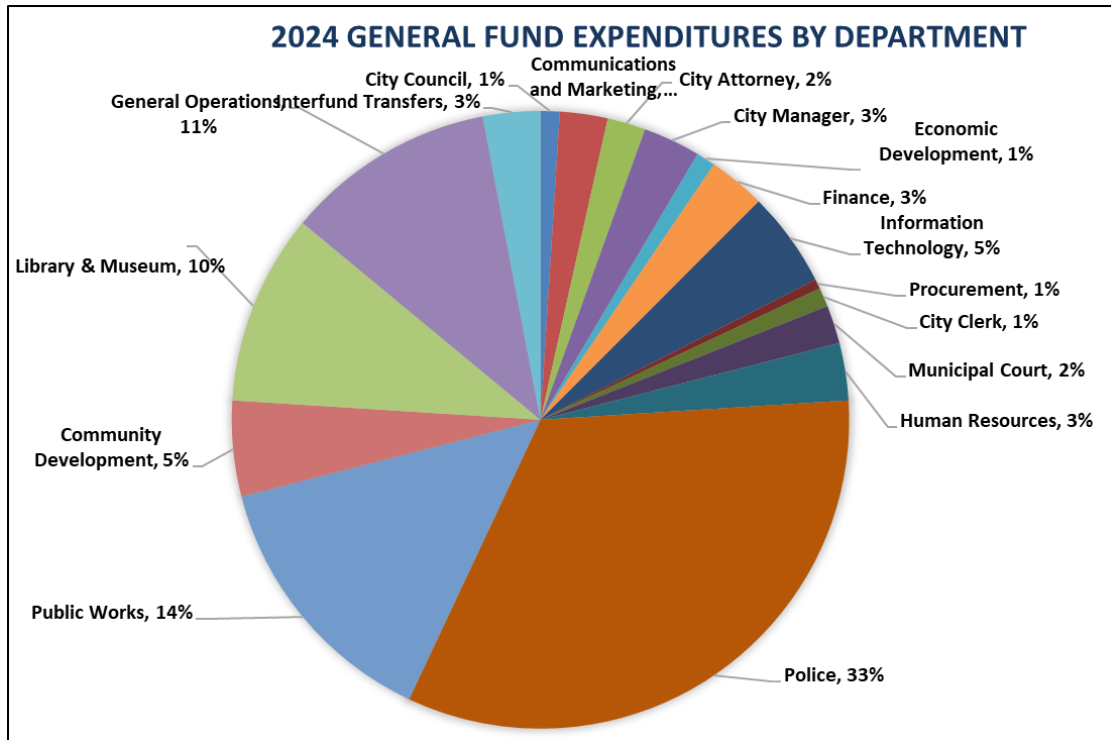
**Interfund Transfers – \$1,874,301**

Included in this function are transfers out of the General Fund. \$1,797,977 will be transferred to the Capital Projects Fund as a result of the fire inclusion. This was a decrease of \$1,770,977 to fund the police expansion in support of the council objective of Safe Community. \$76,324 will be transferred to the Geneva Village Fund.

**General Fund Expenditures**

The graphs below show the breakdown of expenditures by department.

Department Summary						
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
City Council	\$ 293,491	\$ 291,225	\$ 263,755	\$ 437,073	\$ 435,573	\$ 506,071
Communications and Marketing	952,997	1,093,007	1,261,429	1,366,157	1,320,513	1,522,588
City Attorney	707,408	700,635	847,068	1,086,568	1,020,989	1,139,677
City Manager	1,324,366	1,097,321	1,084,741	1,190,034	1,107,502	1,532,816
Economic Development	687,649	410,107	426,809	579,005	665,270	666,859
Finance	1,158,892	1,095,585	1,159,960	1,442,201	1,302,700	1,691,808
Information Technology	2,344,475	1,884,892	2,493,993	2,743,702	2,507,095	3,012,936
Procurement	-	279,713	304,662	319,048	279,093	333,518
City Clerk	327,176	237,275	251,938	366,286	289,626	435,958
Municipal Court	758,394	744,790	911,595	1,036,551	984,401	1,019,996
Human Resources	1,515,765	1,430,837	1,395,273	1,865,001	1,850,763	1,921,980
Police	13,264,812	14,860,954	16,167,698	16,838,476	17,125,350	19,469,706
Fire	5,103	-	-	-	-	-
Public Works	6,707,491	7,538,706	8,082,188	7,876,120	7,887,971	8,603,635
Community Development	2,297,365	2,448,843	2,299,839	3,058,257	3,122,584	3,250,252
Library & Museum	4,289,759	3,912,340	4,712,717	5,719,987	5,650,950	5,966,963
General Operations	3,373,823	4,657,715	4,696,897	6,405,247	7,226,175	6,525,118
Interfund Transfers	3,150,000	3,234,900	3,280,903	3,525,748	3,525,748	1,874,301
<b>Total</b>	<b>\$ 43,158,967</b>	<b>\$ 45,918,847</b>	<b>\$ 49,641,466</b>	<b>\$ 55,855,461</b>	<b>\$ 56,302,302</b>	<b>\$ 59,474,183</b>



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## City Council Budget Summary

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### *Did You Know?*

*Littleton’s Mayor is now directly elected and serves a four-year term as Mayor. The Mayor Pro Tem remains selected by the council and serves as Pro Tem for a two-year term.*

### City Council

**2040 VISION:** Littleton is a place where visions and values endure across the decades and generations. It is a place where nature and city living intersect, can both be enjoyed, and are guarded with a fierce sense of stewardship.

### Major Programs

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

### Service Delivery Improvements for 2024

- Continue strategic planning efforts by connecting Envision Littleton to everyday work through a new Strategic Outcomes Framework
- Council will continue the journey to being data-driven by utilizing data driven tools, such as SeeClickFix, and utilizing data in decision making

### Council’s Strategic Outcomes

- Vibrant Community with a Rich Culture
- Sustainable Community with Natural Beauty
- Robust and Resilient Economy
- Safe Community
- High Quality Governance

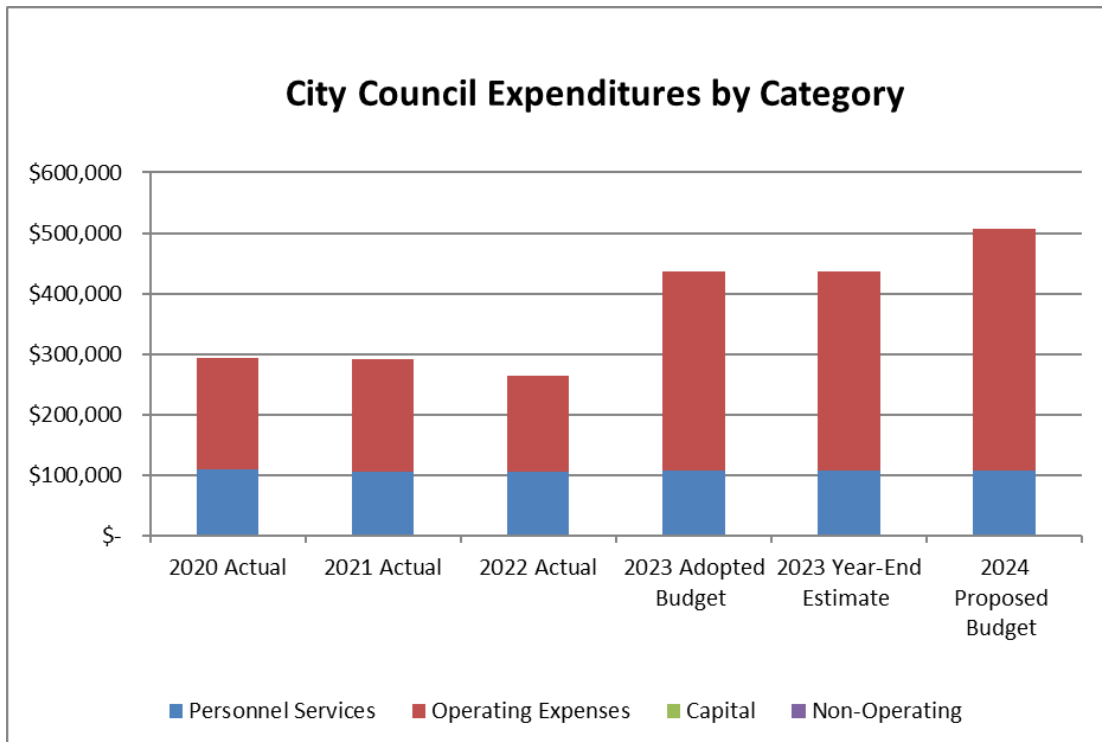
### Council’s Priorities

- Housing
- Safety
- Economic Development
- Infrastructure
- Environment

**City Council**

**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
<b>City Council Expenditures</b>							
01-100-6010	Salary - Regular	100,628	97,778	96,901	99,883	99,883	99,883
01-100-6030	Social Security	6,239	6,062	6,008	6,193	6,193	6,193
01-100-6035	Medicare	1,459	1,417	1,405	1,405	1,405	1,405
01-100-6040	Worker's Comp. Ins.	113	115	101	116	116	166
01-100-6160	Unemployment Insurance	191	192	194	85	85	335
01-100-7110	Supplies Office	865	3,524	1,830	5,000	4,000	5,000
01-100-7112	Printer Supplies	814	-	-	-	-	-
01-100-7280	Books Magazines Subscriptions	52	80	10	350	350	350
01-100-7285	Dues & Memberships	200	-	-	300	300	300
01-100-7420	Business Meetings	855	959	1,146	3,500	3,000	3,500
01-100-7430	Professional/Consulting Sv	18,056	5,678	13,724	41,500	41,500	95,000
01-100-7431	Audit	24,739	39,525	48,578	50,991	50,991	63,739
01-100-7450	Learning & Education	16,173	4,941	21,442	32,000	32,000	32,000
01-100-7461	1048 Council Outreach	1,630	12,935	18,333	34,500	34,500	47,800
01-100-7462	Local Partnership Funding	65,000	67,000	-	87,750	87,750	72,900
01-100-7463	Town Hall Arts Center Funding	38,500	38,500	38,500	38,500	38,500	38,500
01-100-7464	Boards & Commissions Dinner	8,520	11,367	7,322	16,000	16,000	20,000
01-100-7467	Council Breakfasts	512	-	3,467	4,000	4,000	4,000
01-100-7468	Council Projects	8,947	1,150	4,794	15,000	15,000	15,000
<b>Total City Council Expenditures</b>		<b>293,491</b>	<b>291,225</b>	<b>263,755</b>	<b>437,073</b>	<b>435,573</b>	<b>506,071</b>





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## City Attorney Budget Summary

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### *Did You Know?*

*The City Attorney’s Office tracks pending legislation to provide guidance to departments on any mandated changes to the delivery of city programs and services.*

### City Attorney

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

#### Major Programs

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

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

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

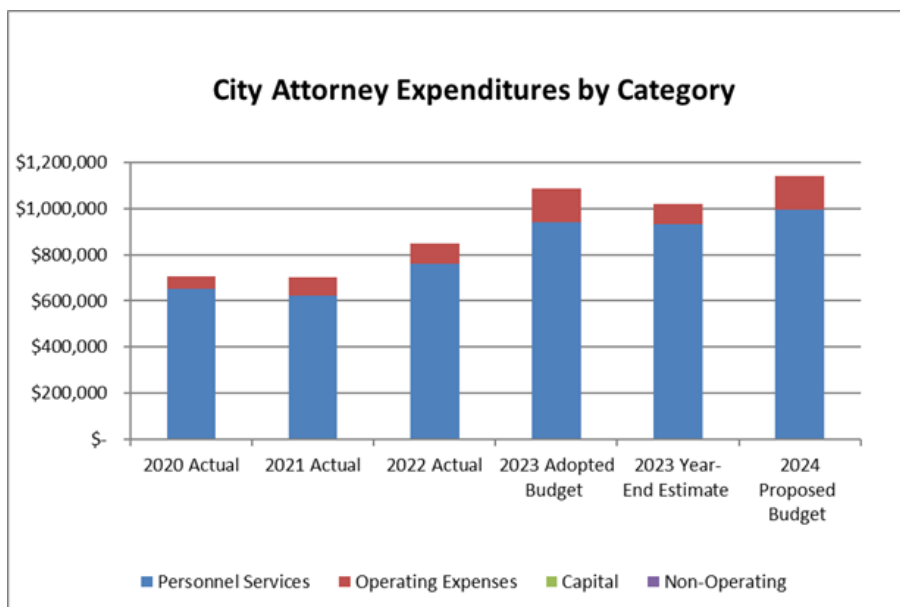
#### Service Delivery Improvements for 2024

- Continued collaboration and engagement with various departments including but not limited to; state, local, and regional stakeholders to ascertain and attempt to help facilitate goals and objectives that align with the best interests of the City of Littleton.
- Maintain and expand on-going commitment to update City Codes and City policies to stay at the forefront or legal guidance, best practices, and risk mitigation for the city.
- Increased legal capacity to implement council goals and address new citywide procedures and processes.

**City Attorney**

**Expenditures by Line Item**

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>City Attorney Expenditures</b>							
01-120-6010	Salary . Regular	533,094	505,833	604,583	769,362	769,362	817,296
01-120-6020	Salary . Overtime	287	-	-	-	-	-
01-120-6030	Social Security	30,746	26,822	29,407	36,659	36,659	38,125
01-120-6035	Medicare	7,939	7,420	8,899	9,598	9,598	9,982
01-120-6040	Worker's Comp. Ins.	725	695	710	867	867	2,367
01-120-6050	Medical	41,904	37,704	54,089	60,858	57,815	63,901
01-120-6051	Life	1,226	1,192	1,352	1,657	1,574	1,723
01-120-6052	Disability	1,408	1,458	1,703	1,903	1,808	1,903
01-120-6053	Dental	2,019	1,483	1,541	2,202	2,092	2,202
01-120-6054	Vision	418	329	342	456	433	456
01-120-6055	Short-Term Disability	107	107	108	135	128	135
01-120-6060	ICMA 401A . General Govern	27,251	29,455	39,291	55,231	52,469	57,440
01-120-6141	ICMA 457 Match 2%	3,158	12,000	12,000	-	-	-
01-120-6160	Unemployment Insurance	156	136	136	140	133	146
01-120-6170	Auto Allowance	-	-	4,615	-	-	-
01-120-7110	Supplies Office	2,380	1,444	1,508	4,000	3,500	3,000
01-120-7112	Printer Supplies	531	-	-	-	-	-
01-120-7115	Non-Capital Equipment	1,056	(34)	-	2,000	300	1,500
01-120-7280	Books Magazines Subscripti	8,419	7,455	13,600	20,000	15,000	18,000
01-120-7285	Dues & Memberships	2,540	2,070	2,403	3,500	3,500	3,500
01-120-7350	Hardware Periphery	13	-	-	-	-	-
01-120-7413	Filing & Recording	-	10	-	-	-	-
01-120-7420	Business Meetings	75	110	246	1,000	750	1,000
01-120-7430	Professional/Consulting Sv	5,470	(92)	-	-	-	-
01-120-7443	Special Legal Services	17,447	17,598	17,277	25,000	7,500	25,000
01-120-7444	Contract Attorney	12,937	46,580	48,683	80,000	50,000	75,000
01-120-7445	Contract Prosecutor	2,620	-	-	-	-	-
01-120-7450	Learning & Education	1,514	860	4,576	12,000	7,500	17,000
01-120-7540	Copier Lease - Non Lewan	1,429	-	-	-	-	-
01-120-7541	Copier Lease - Lewan	540	-	-	-	-	-
<b>Total City Attorney Expenditures</b>		<b>707,408</b>	<b>700,635</b>	<b>847,068</b>	<b>1,086,568</b>	<b>1,020,989</b>	<b>1,139,677</b>



## City Manager Budget Summary

### *Did You Know?*

*The City Manager is one of three council appointees and functions as the Chief Executive Officer of the City.*

### City Manager

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

### Major Programs

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

### Service Delivery Improvements for 2024

- Implementation of the Strategic Outcomes Framework aligning Envision Littleton, through five outcomes, with council priorities, goals, and staff work plans
- Preparation for the 2025 Update of the Envision Littleton plans
- Develop and support a high-performance organizational culture
- Raise the profile of Littleton through regional relationships and partnerships
- Continue incubating and supporting emerging service areas and priorities such as housing, environmental stewardship, and diversity, equity, and inclusion

### Performance Summary

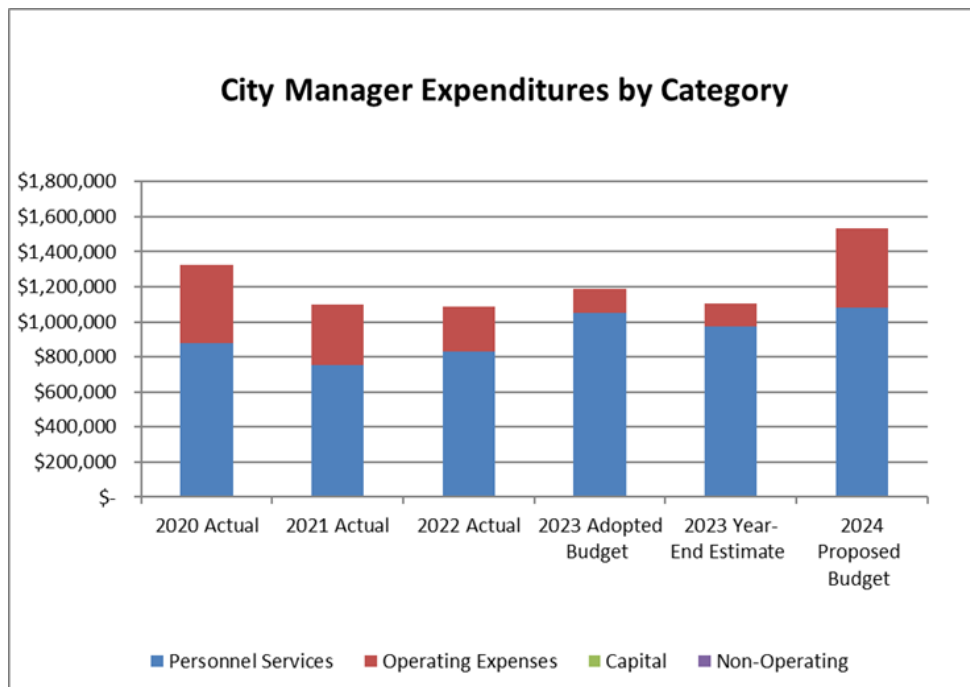
#### Performance Measures for Major Programs

Program	What We Measure and Why	2023 Actual	2023 Estimate	2024 Goal
<b>Council Goals and City-Wide Projects</b>	<b>Measure:</b> Work plan updates provided to council <b>Reason:</b> Prioritization of objectives, action steps, and key projects/initiatives is dynamic and must be periodically re-evaluated to allow inclusion of urgent issues.	Regular Council Updates  Maintain Live Public Dashboard  Reporting on Key Performance Metrics by Goal	Development of New Strategic Outcomes Framework	Regular Council Updates  Launch Revised Public Dashboard  Reporting on Outcome Indicators

## City Manager

### Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>City Manager Expenditures</b>							
01-130-6010	Salary . Regular	710,997	601,872	646,111	837,635	780,000	828,692
01-130-6030	Social Security	37,769	31,060	40,226	45,164	38,000	50,786
01-130-6035	Medicare	11,063	9,094	9,848	13,059	10,200	14,474
01-130-6040	Worker's Comp. Ins.	707	711	645	1,259	1,250	2,315
01-130-6050	Medical	44,701	36,841	45,030	48,855	45,000	67,233
01-130-6051	Life	1,369	1,437	1,468	2,027	1,850	2,274
01-130-6052	Disability	1,656	1,791	2,162	2,782	2,500	2,965
01-130-6053	Dental	2,382	2,036	2,004	3,136	2,800	3,673
01-130-6054	Vision	493	455	442	683	500	800
01-130-6055	Short-Term Disability	118	108	107	162	140	189
01-130-6060	ICMA 401A . General Govern	37,073	38,785	41,795	67,010	57,000	74,615
01-130-6130	Educational Benefits	-	1,607	3,331	-	-	-
01-130-6141	ICMA 457 Match 2%	20,976	19,500	29,750	19,500	19,500	20,280
01-130-6160	Unemployment Insurance	125	112	170	112	112	171
01-130-6170	Auto Allowance	9,773	5,262	4,904	12,300	12,300	12,300
01-130-6190	Fire Retirement	-	-	1,110	-	-	-
01-130-7110	Supplies Office	957	1,053	2,504	2,600	2,600	5,000
01-130-7112	Printer Supplies	130	-	-	-	-	-
01-130-7115	Non-Capital Equipment	-	-	-	500	500	1,400
01-130-7280	Books Magazines Subscripti	-	-	-	250	250	250
01-130-7285	Dues & Memberships	4,645	2,950	436	5,000	5,000	13,200
01-130-7360	Software Maintenance & Licensing	3,000	-	-	-	-	-
01-130-7420	Business Meetings	977	3,133	2,226	4,000	4,000	5,000
01-130-7430	Professional/Consulting Sv	430,356	328,752	235,533	92,000	92,000	393,200
01-130-7450	Learning & Education	2,241	10,762	14,940	32,000	32,000	34,000
01-130-7540	Copier Lease - Non Lewan	2,320	-	-	-	-	-
01-130-7541	Copier Lease - Lewan	540	-	-	-	-	-
<b>Total City Manager Expenditures</b>		<b>1,324,366</b>	<b>1,097,321</b>	<b>1,084,741</b>	<b>1,190,034</b>	<b>1,107,502</b>	<b>1,532,816</b>



## Communications & Marketing Budget Summary

### Did You Know?

*The Littleton Report Online Launched in 2020 in response to COVID. Since that launch subscriptions and circulation have tripled.*

### Communications and Marketing

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

Three primary strategic communications programs:

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

### Major Programs

- **Creative Services:** Manage design and printing needs across the organization, i.e., forms, business cards, signs, banners, posters, paper supply, logos, digital ads, the *Littleton Report*, Annual Budget, *Littleton Calendar and Annual Report*, etc.
- **Special Events:** Including - Littleton Twilight Criterium, the premier single-day cycling event in Colorado; four free, family summer Little Jams concerts at Sterne Park; Candlelight Walk, Littleton’s annual kick-off to the holiday season with attendance estimated at 20,000; Meet, Greet and Eat at three different Littleton parks; Telephone Town Halls as needed; State of the City; Board and Commission dinner, and other special events as needed.
- **Website Management:** Oversight of the visitlittle.org tourism website. Management of all other sites transitioned to the IT Department in 2022.
- **Citizen Engagement:** Manage city accounts: openlittleton.org, Twitter, Facebook, Instagram, Telephone Town Halls, and NextDoor.
- **Video/Video Program Scheduling/Live Meeting Coverage:** Upload and schedule all programming on 24/7/365 Cable Channel 8, manage live meeting directors for coverage of six appointed boards, and creative production of videos that support and promote the city.

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

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

### Service Delivery Improvements for 2024

- Support city-wide initiatives as a partner in informing and engaging citizens.
- Enhance visitlittleton.org website as a tool for destination marketing.
- Implement marketing plan for Visit Littleton utilizing proceeds from Lodger’s Tax.

**Communications & Marketing Budget Summary (continued)**

**Performance Summary**

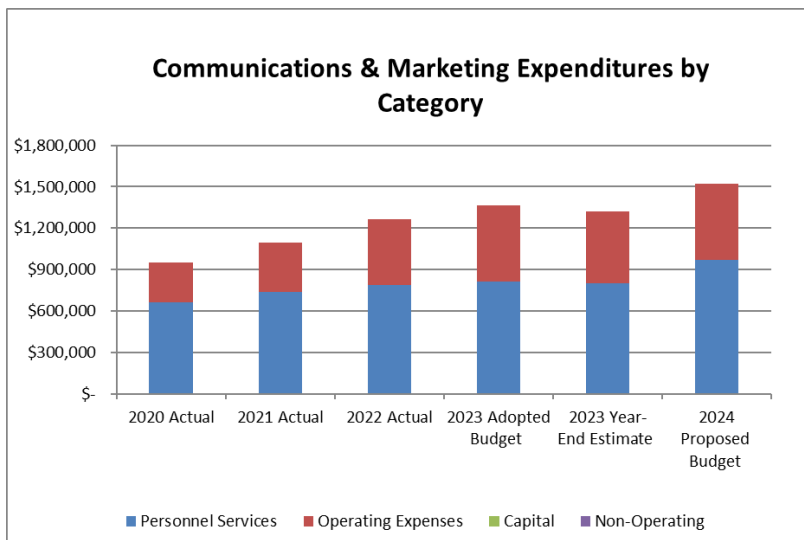
**Performance Measures for Major Programs**

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Littleton Report</b>	<p><b>Measure:</b> 2022 Resident Survey - % state Littleton Report is #1 source of information about the city (survey is conducted every other year).</p> <p><b>Reason:</b> City Charter, Article VII, F - Inform the public of the activities of the city administration.</p>	81%	N/A	80%
<b>Special Events</b>	<p><b>Measure:</b> Attendance</p> <p><b>Reason:</b> Guiding Principle, Connected - Littleton will remain a fun and eventful locale throughout the year, bringing residents together and drawing visitors from near and far.</p>	Brought back in a limited way due to COVID restrictions	Twilight Criterium: 8,000; Little Jams: 500 x 4; Candlelight Walk: 20,000	Twilight Criterium: 10,000; Little Jams: 500 x 4 Candlelight Walk: 20,000
<b>Littleton Calendar and Annual Report</b>	<p><b>Measure:</b> Print and distribute</p> <p><b>Reason:</b> City Charter, Article VII, C. – “Prepare and submit to the council, as of the end of the fiscal year, a complete report on the finances and administrative activities of the city for the preceding year.”</p>	8,000 copies	8,000 copies	8,000 copies
<b>VisitLittleton.org</b>	<p><b>Measure:</b> Use Google Analytics to monitor engagement on the tourism website; in 2023, will transition from Littletonrocks.com to VisitLittleton.org</p> <p><b>Reason:</b> Guiding Principle - HART 4: A vibrant city for both residents and visitors, enlivened by an active downtown, an array of arts, cultural, and entertainment options both indoor and outdoor, extensive heritage tourism opportunities, and popular community events and festivals throughout the year.</p>	15,600 visitors; 29,000 page views	15,600 visitors; 29,000 page views	15,600 visitors; 29,000 page views

## Communications & Marketing

### Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Communications &amp; Marketing Expenditures</b>							
01-110-6010	Salary . Regular	515,784	580,031	613,133	638,720	638,720	758,805
01-110-6020	Salary . Overtime	-	-	171	-	-	-
01-110-6022	Special Event Overtime	-	-	436	-	-	-
01-110-6030	Social Security	31,981	34,473	36,896	38,298	30,000	43,924
01-110-6035	Medicare	7,746	8,421	8,926	8,957	8,200	10,273
01-110-6040	Worker's Comp. Ins.	599	680	624	722	695	2,278
01-110-6050	Medical	65,047	69,522	80,789	76,219	76,219	95,965
01-110-6051	Life	1,418	1,470	1,559	1,605	1,605	1,847
01-110-6052	Disability	1,617	1,687	1,793	1,846	1,846	2,043
01-110-6053	Dental	3,681	3,299	3,390	3,545	3,545	4,082
01-110-6054	Vision	767	738	745	739	739	856
01-110-6055	Short-Term Disability	197	188	186	189	189	216
01-110-6060	ICMA 401A . General Government	28,399	31,876	35,203	35,496	35,496	42,199
01-110-6140	ICMA Deferred Comp	1,607	1,541	1,667	3,983	3,983	4,142
01-110-6141	ICMA 457 Match 2%	3,633	1,533	2,443	-	-	-
01-110-6160	Unemployment Insurance	211	219	312	196	196	262
01-110-7110	Supplies Office	915	589	2,103	3,272	3,000	3,272
01-110-7111	Marketing Materials	19,911	22,035	31,837	33,600	28,000	33,600
01-110-7112	Printer Supplies	5,059	-	-	-	-	-
01-110-7280	Books Magazines Subscription	180	204	239	200	200	400
01-110-7285	Dues & Memberships	4,189	1,685	3,826	4,475	4,475	5,500
01-110-7300	Video Equipment/Supplies	1,874	1,623	3,149	3,272	3,272	4,000
01-110-7350	Hardware Periphery	396	475	568	5,450	4,000	5,450
01-110-7360	Software Maintenance & Licensing	5,244	-	-	-	-	-
01-110-7419	Bank Fees	76	255	478	380	380	380
01-110-7420	Business Meetings	889	4,351	3,377	3,180	2,500	3,180
01-110-7430	Professional/Consulting Svcs	61,417	38,172	87,964	63,800	60,000	63,800
01-110-7441 1126	Littleton Calendar	37,417	48,055	47,272	17,373	17,373	17,373
01-110-7441 1128	Littleton Report	-	-	-	49,680	49,680	49,680
01-110-7450	Learning & Education	6,192	3,895	5,285	14,200	14,200	14,200
01-110-7461	Special Events	42,420	154,021	199,859	190,560	200,000	190,560
01-110-7464	Special Events Partnerships	-	-	24	30,000	30,000	30,000
01-110-7500	Printing & Binding	78,945	81,969	87,175	134,200	100,000	132,300
01-110-7540	Copier Lease - Non Lewan	25,188	-	-	-	-	-
01-110-7820	Building Improvements	-	-	-	2,000	2,000	2,000
<b>Total Communications &amp; Marketing Expenditures</b>		<b>952,997</b>	<b>1,093,007</b>	<b>1,261,429</b>	<b>1,366,157</b>	<b>1,320,513</b>	<b>1,522,588</b>



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## Economic Development Budget Summary

### *Did You Know?*

*Littleton is made up of a variety of businesses with Healthcare & Social Assistance, Information and Retail leading the way in employment. Littleton also supports a large number of women owned businesses at 481.*

### Economic Development

The Economic Development Department focuses on opportunities to enhance the city’s tax base and diversify revenue sources in ways that are compatible and consistent with Littleton’s unique character by attracting and retaining businesses, and drawing visitors for shopping, services, entertainment, recreation, arts and culture, and tourism; and to support the expansion of job opportunities and growth in the physical improvement of the city.

#### Major Programs

- **Business Attraction:** Marketing through print and digital promotion and program development to showcase the city’s image, assets and opportunities and maximizing Littleton's exposure to quality tenants, commercial brokers, site selectors, developers, and agency partners.
- **Business Retention and Expansion:** Support Littleton businesses to help them thrive and expand through program development, resource guidance, business visits, and programs to meet local needs. Work to expand the local business network by connecting local businesses with suppliers.
- **Small Business Support:** Create connections and opportunities for emerging entrepreneurs through business workshops, one-on-one technical support, access to resource providers, and community recognition. Enhance partnerships with Downtown Development Authority, local chamber organizations, and educational institutions.
- **Workforce Development:** Facilitate business recruitment and development of local talent that enhances Littleton residents’ access to quality, local jobs, connecting major employers with local educational partners to develop in demand curriculum, and jobseeker up-skill training that prepares Littleton’s labor force for careers in local growth industries.

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

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

#### Service Delivery Additions for 2024

- **Comprehensive Economic Development Strategy (CEDS):** Implementation of 2023 strategy recommendations. Provide a data driven, actionable framework to include conventional and innovative approaches to economic development focus areas to position Littleton at the forefront of economic development in the Denver metro area.
- **Business Attraction:** Increased focus on business attraction programs and incentives for catalytic and revenue producing projects.

**Economic Development Budget Summary (continued)**

**Performance Summary**

**Performance Measures for Major Programs**

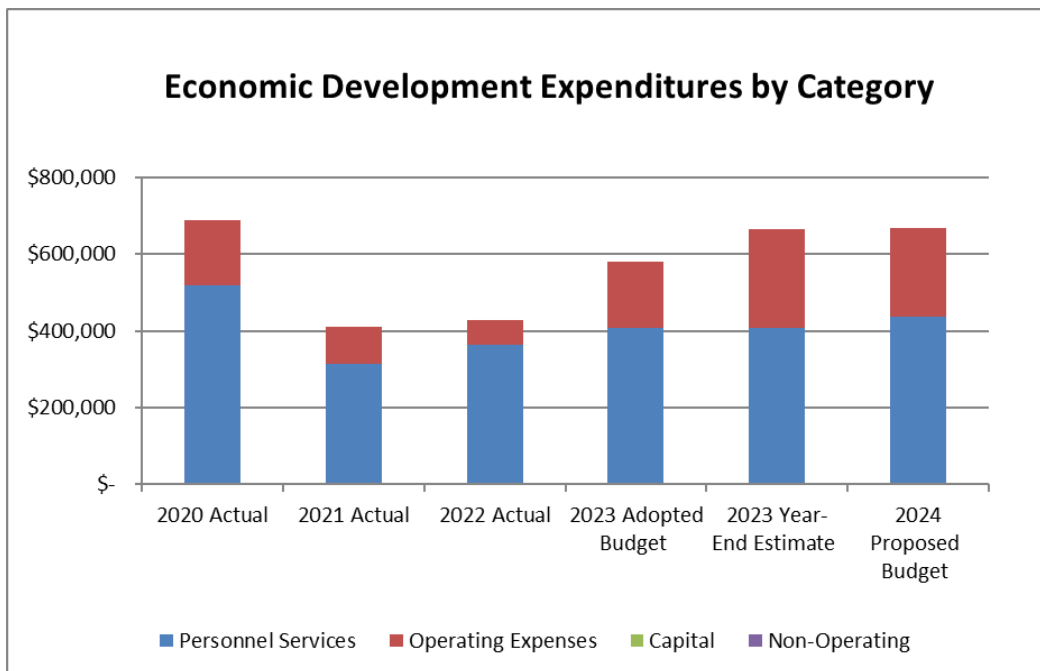
Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goals
<b>Business Attraction</b>	<b>Measure:</b>	12.3%	12%	7%
	<ul style="list-style-type: none"> <li>Vacancy rate (all sectors: office, retail, industrial)</li> <li>Overall sales tax revenue change</li> </ul>	8%	3%	3%
	<b>Reason:</b> Programs generate awareness of Littleton as a location of choice for business			
<b>Business Retention/Expansion</b>	<b>Measure:</b> Increase in business satisfaction (Business Survey) <b>Reason:</b> Measures satisfaction of businesses in Littleton based on a variety of factors (workforce, available space, cost of doing business, etc.)	10%	N/A (bi-annual survey)	5%
<b>Business Programs</b>	<b>Measure:</b>	N/A	2	N/A
	<ul style="list-style-type: none"> <li>Creation of two new programs in service of small businesses</li> <li>New businesses started (Source: BluDot)</li> </ul>	N/A	17	25
	<b>Reason:</b> Supports business infrastructure and preservation of community character			
<b>Workforce Development</b>	<b>Measure:</b>	N/A	N/A	0.05% (144 emp)
	<ul style="list-style-type: none"> <li>*% change employment in key industries (healthcare, information, retail)</li> <li>*Unemployment</li> </ul>	N/A	4.4%	4%
	<b>Reason:</b> Alignment of available workforce with in-demand employment sectors.			

\*Suggested metrics; however, it is anticipated that the 2023 Comprehensive Economic Development Strategy (Fall 2023) will identify specific programs, services, and metrics along with baseline targets and these suggestions are subject to change.

## Economic Development

### Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Economic Development Expenditures</b>							
01-140-6010	Salary . Regular	425,328	248,052	281,288	314,372	314,372	340,335
01-140-6030	Social Security	22,034	15,141	17,536	19,491	19,491	20,271
01-140-6035	Medicare	6,312	3,541	4,101	3,653	3,653	3,799
01-140-6040	Worker's Comp. Ins.	374	257	277	365	365	865
01-140-6050	Medical	38,446	30,206	36,547	40,479	40,479	42,503
01-140-6051	Life	900	589	737	823	823	856
01-140-6052	Disability	1,033	662	846	945	945	945
01-140-6053	Dental	1,609	1,090	1,414	1,651	1,651	1,651
01-140-6054	Vision	333	237	301	342	342	342
01-140-6055	Short-Term Disability	108	77	73	81	81	81
01-140-6060	ICMA 401A . General Govern	20,244	14,029	19,515	25,149	25,149	26,155
01-140-6141	ICMA 457 Match 2%	1,496	-	-	-	-	-
01-140-6143	Service Awards	400	-	-	-	-	-
01-140-6160	Unemployment Insurance	109	136	123	84	84	87
01-140-7110	Supplies Office	238	328	1,233	1,170	1,170	1,170
01-140-7111	Marketing Materials	-	-	-	3,000	2,500	3,000
01-140-7112	Printer Supplies	161	-	-	-	-	-
01-140-7115	Non-Capital Equipment	-	1,200	239	300	100	300
01-140-7280	Books Magazines Subscripti	-	-	178	300	300	-
01-140-7282	Database Subscriptions	16,966	8,769	-	-	-	-
01-140-7285	Dues & Memberships	1,205	500	5,281	8,450	-	12,000
01-140-7350	Hardware Periphery	1,750	-	519	-	500	500
01-140-7360	Software Maintenance & Licensing	5,543	-	-	-	-	-
01-140-7420	Business Meetings	307	213	2,868	5,850	2,000	4,000
01-140-7430	Professional/Consulting Sv	54,301	11,525	27,625	42,500	87,065	100,000
01-140-7450	Learning & Education	120	1,079	6,659	10,000	10,000	8,000
01-140-7461	Grants/Incentives	86,913	72,478	19,450	100,000	154,200	100,000
01-140-7540	Copier Lease - Non Lewan	1,419	-	-	-	-	-
<b>Total Economic Development Expenditures</b>		<b>687,649</b>	<b>410,107</b>	<b>426,809</b>	<b>579,005</b>	<b>665,270</b>	<b>666,859</b>



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## Finance Budget Summary

### *Did You Know?*

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

### Finance

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

#### Major Programs

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

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

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

### Service Delivery Improvements for 2024

- Revisions of the sales tax return processing programs, including efficiencies to free up staff time for additional sales tax analysis, collections, and audits, which could increase revenue
- Grant management: Revise grant polices and continue support for all departments to maximize grant revenues

### Performance Summary

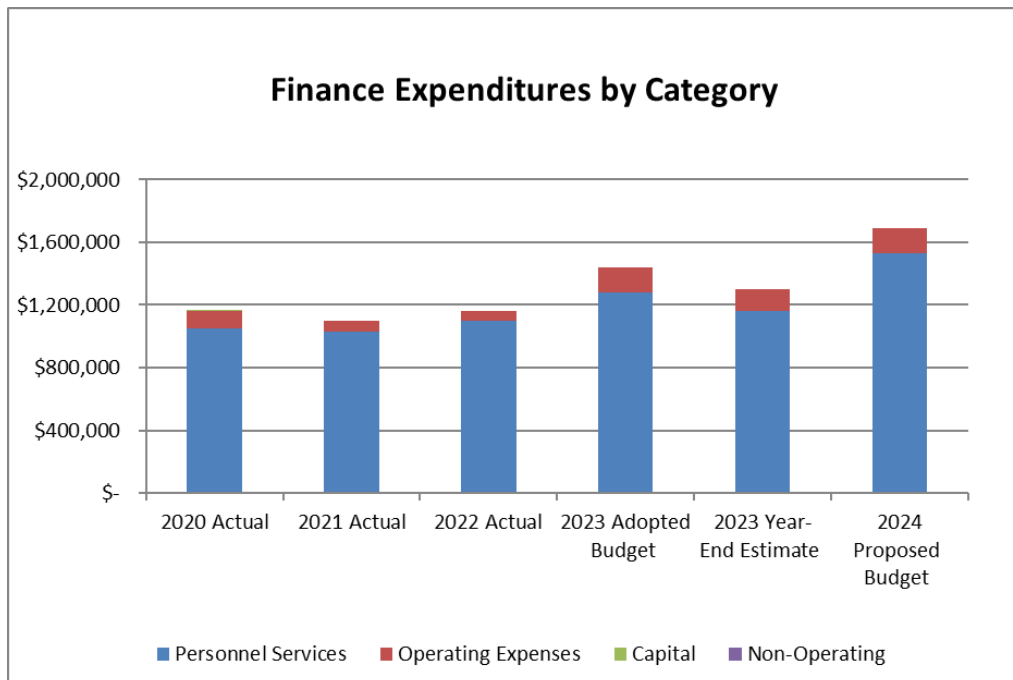
#### Performance Measures for Major Programs

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Senior Refunds</b>	<b>Measure:</b> Days that elapse from receipt of an application to mailing refund payment to residents <b>Reason:</b> Prompt approval and issuance of senior refunds demonstrates fiscal responsibility and compassion for seniors to whom this program is intended to offer financial assistance	11 days	10 days	9 days
<b>Payroll Processing</b>	<b>Measure:</b> Accuracy of payroll distributions <b>Reason:</b> Ensuring accurate distributions of payroll expenses ensures compliance with federal and state tax regulations and demonstrates employees’ value to the organization	97% accuracy	98% accuracy	99% accuracy
<b>Sales Tax Return Processing</b>	<b>Measure:</b> % of returns processed within two business days <b>Reason:</b> Timely processing of returns results in more timely revenue estimates and reduces “false positive” late notices	69%	70%	71%

**Finance**

**Expenditures by Line Item**

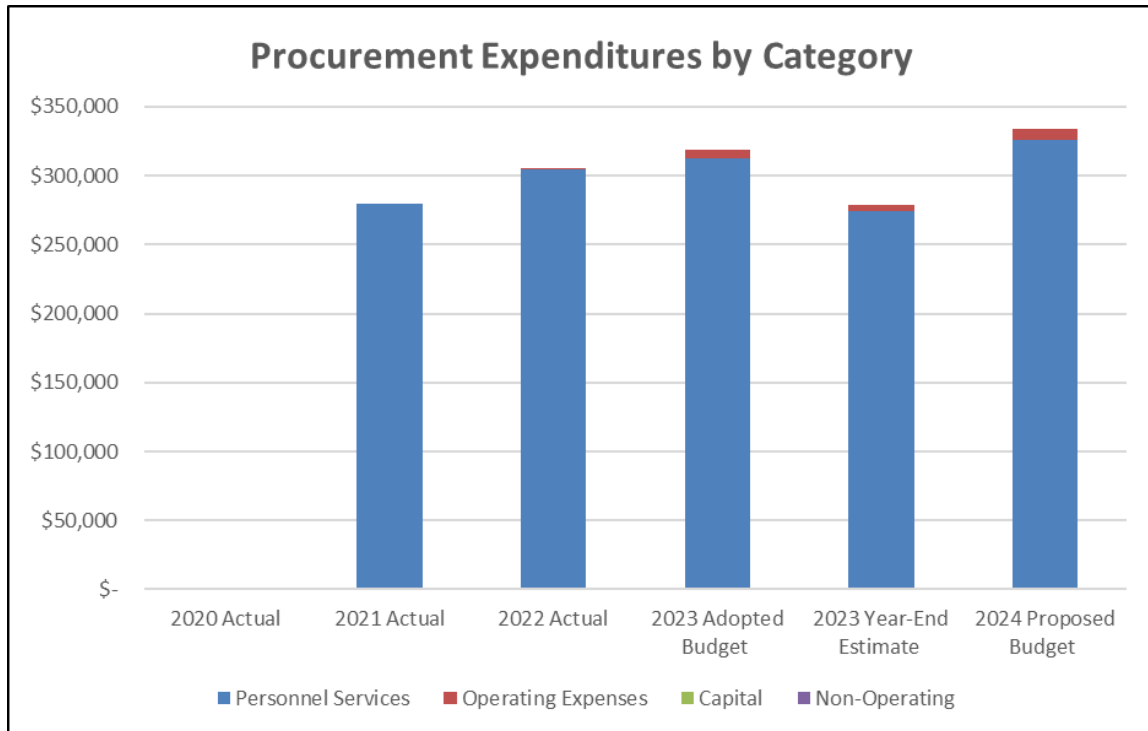
Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Finance Expenditures</b>						
01-150-6010 Salary . Regular	827,211	817,832	860,195	989,728	900,000	1,185,706
01-150-6020 Salary . Overtime	2,037	2,702	2,730	2,070	1,800	2,153
01-150-6030 Social Security	51,018	49,070	51,104	58,782	55,000	69,902
01-150-6035 Medicare	12,497	11,900	12,533	13,270	12,000	15,852
01-150-6040 Worker's Comp. Ins.	955	961	1,035	1,069	1,000	2,625
01-150-6050 Medical	88,991	85,263	99,508	123,009	115,000	145,094
01-150-6051 Life	2,231	2,113	2,121	2,592	2,000	3,077
01-150-6052 Disability	2,323	2,328	2,415	2,831	2,000	3,253
01-150-6053 Dental	5,017	3,838	4,309	5,504	4,500	6,041
01-150-6054 Vision	1,038	831	937	1,140	1,000	1,257
01-150-6055 Short-Term Disability	283	244	230	270	200	297
01-150-6060 ICMA 401A . General Govern	50,590	51,308	57,008	79,178	70,000	93,659
01-150-6130 Educational Benefits	-	-	3,000	-	-	-
01-150-6141 ICMA 457 Match 2%	4,643	-	-	-	-	-
01-150-6160 Unemployment Insurance	316	321	315	280	200	415
01-150-7110 Supplies Office	2,328	1,325	4,366	6,480	6,000	6,480
01-150-7112 Printer Supplies	1,130	(10)	-	-	-	-
01-150-7115 Non-capital Equipment	432	71	-	-	-	-
01-150-7280 Books Magazines Subscripti	464	574	199	750	700	750
01-150-7285 Dues & Memberships	1,644	1,477	2,190	2,710	2,300	2,710
01-150-7350 Hardware Periphery	214	31	21	-	-	-
01-150-7360 Software Maintenance & Licensing	45,173	-	-	-	-	-
01-150-7419 Bank Fees	30,804	10,400	8,480	39,296	30,000	39,296
01-150-7420 Business Meetings	835	1,350	1,309	2,000	2,000	2,000
01-150-7430 Professional/Consulting Sv	21,607	48,947	39,644	95,672	85,000	95,672
01-150-7450 Learning & Education	4	735	4,333	12,850	10,000	12,850
01-150-7490 Advertising/Legal Notices	2,162	1,975	1,979	2,720	2,000	2,720
01-150-7540 Copier Lease - Non Lewan	2,936	-	-	-	-	-
01-150-7541 Copier Lease - Lewan	8	-	-	-	-	-
<b>Total Finance Expenditures</b>	<b>1,158,892</b>	<b>1,095,585</b>	<b>1,159,960</b>	<b>1,442,201</b>	<b>1,302,700</b>	<b>1,691,808</b>



## Finance - Procurement

### Expenditures by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Procurement Expenditures</b>						
01-180-6010 Salary . Regular	-	205,384	224,220	229,551	200,000	238,733
01-180-6030 Social Security	-	12,890	14,018	13,872	12,000	14,427
01-180-6035 Medicare	-	3,015	3,278	3,100	2,800	3,224
01-180-6040 Worker's Comp. Ins.	-	68	235	237	237	437
01-180-6050 Medical	-	41,646	45,365	45,365	40,000	47,633
01-180-6051 Life	-	340	358	577	577	600
01-180-6052 Disability	-	627	666	663	663	663
01-180-6053 Dental	-	1,101	1,101	1,101	960	1,101
01-180-6054 Vision	-	228	228	228	200	228
01-180-6055 Short-Term Disability	-	54	54	54	50	54
01-180-6060 ICMA 401A . General Govern	-	14,307	15,051	17,899	17,000	18,615
01-180-6160 Unemployment Insurance	-	54	68	56	56	58
01-180-7285 Dues & Memberships	-	-	20	345	300	1,745
01-180-7420 Business Meetings	-	-	-	1,000	750	1,000
01-180-7450 Learning & Education	-	-	-	5,000	3,500	5,000
<b>Total Procurement Expenditures</b>	-	<b>279,713</b>	<b>304,662</b>	<b>319,048</b>	<b>279,093</b>	<b>333,518</b>



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## Information Technology Budget Summary

### *Did You Know?*

*Littleton has been working hard to improve its cyber security posture. Over 670,000 fraudulent emails are estimated to be detected this year. Early in 2023, we tested our Disaster recovery as a Service (DraaS) implementation.*

### Information Technology

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

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

### Major Programs

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

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

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

### Service Delivery Improvements for 2024

- With a focus on data and analytics, IT will continue to partner with city departments on education, governance, and dashboard creation in many areas, including citizen requests (SeeClickFix), senior transportation, and sales tax analysis. Results will provide more informed decision-making, allowing departments and Council to leverage data to complement goal-based budgeting in driving decisions
- Continue to advance the utilization of Geographic Information System (GIS) throughout the city for both internal and external stakeholders
- A new ERP project will begin to reduce manual transactions, create efficiencies, and bring mobile and self-service capabilities to users.

**Information Technology Budget Summary (continued)**

**Performance Summary**

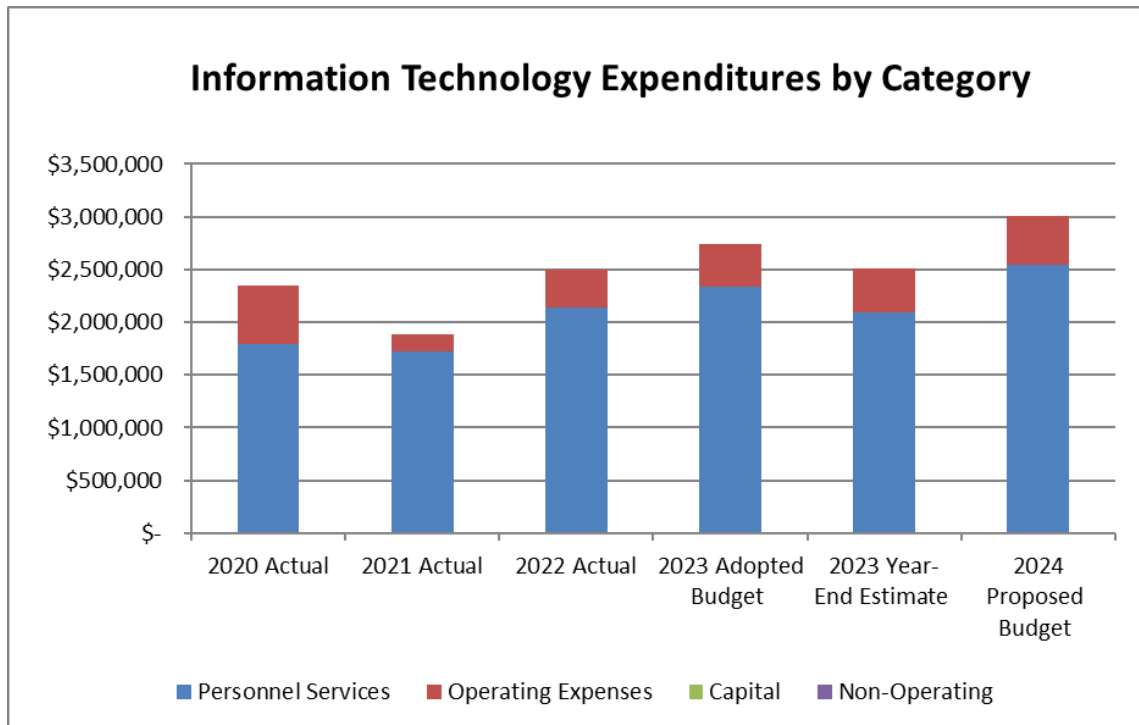
**Performance Measures for Major Programs**

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Software Asset Management</b>	<b>Measure:</b> Count, spend, and utilization (where possible) of applications <b>Reason:</b> Financial Sustainability; Security Improvement and Risk Mitigation	222 apps > \$1.5M; continue centralizing for more visibility	Reduce app count to 190; Consolidate software budget for better tracking and efficiency of apps	Implement ERP for efficiency and improved reporting and analysis opportunities
<b>Telecom Expense Management</b>	<b>Measure:</b> Usage trends <b>Reason:</b> Financial Sustainability	260 wireless devices; 8 unused devices	284 wireless devices; 0 unused devices	Reduce unused devices/lines
<b>Print Management</b>	<b>Measure:</b> Device per City employee ratio; Count of devices that cannot receive firmware updates <b>Reason:</b> Financial Sustainability; Security Improvement and Risk Mitigation	Removed 16 SFPs from service; continue secure print roll out	Reduce 1:4 ratio; eliminate non-compliant devices; Complete secure print rollout	Maintain 1:8 ratio; eliminate non-compliant devices; reduce unnecessary printing
<b>Productivity Improvement</b>	<b>Measure:</b> Utilization of M365 applications <b>Reason:</b> Employee Efficiency	370K Teams chats; 135K Teams soft phone calls; 10K Teams meetings; 1700 Zoom meetings	410K Teams chats; 100K Teams soft phone calls; 10K Teams meetings; 3400 Zoom meetings	Continued increase in usage of M365 apps, HUB, soft phone and Zoom Rooms; ERP implementation
<b>Security and Risk Management</b>	<b>Measure:</b> Security awareness training compliance; phishing click rate percentages; laptop encryption % <b>Reason:</b> Security Improvement and Risk Mitigation	97% training completion; 5.84% click rate; encrypt 60% of laptops	96% training compliance; 7.4% click rate; Encrypt all laptops	100% training compliance; Decrease from prior click rate; Encrypt all laptops

## Information Technology

### Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Information Technology Expenditures</b>							
01-160-6010	Salary . Regular	1,422,566	1,375,159	1,677,902	1,834,294	1,650,000	1,983,919
01-160-6020	Salary . Overtime	2,350	189	88	-	-	520
01-160-6030	Social Security	88,489	82,539	99,634	106,782	95,000	115,781
01-160-6035	Medicare	21,342	19,961	24,272	23,702	23,000	25,756
01-160-6040	Worker's Comp. Ins.	1,312	1,482	1,463	1,553	1,200	9,109
01-160-6050	Medical	144,060	140,939	204,045	203,624	180,000	229,740
01-160-6051	Life	3,579	3,521	4,200	4,410	3,800	4,792
01-160-6052	Disability	3,988	4,086	4,906	5,063	4,800	5,290
01-160-6053	Dental	6,732	6,233	7,034	7,705	6,700	8,242
01-160-6054	Vision	1,275	1,231	1,380	1,482	1,200	1,599
01-160-6055	Short-Term Disability	354	340	382	406	300	433
01-160-6060	ICMA 401A . General Govern	82,719	87,378	111,224	142,289	130,000	154,081
01-160-6141	ICMA 457 Match 2%	7,351	-	-	-	-	-
01-160-6160	Unemployment Insurance	417	381	523	392	300	474
01-160-7110	Supplies Office	11,470	7,903	2,730	4,000	3,800	4,000
01-160-7112	Printer Services	249	-	-	-	-	-
01-160-7285	Dues & Memberships	27,238	4,145	16,632	15,000	11,000	10,000
01-160-7350	Hardware Periphery	43,444	70,932	81,648	120,000	120,000	166,200
01-160-7360	Software Maintenance & Licensing	356,450	-	-	-	-	-
01-160-7420	Business Meetings	1,391	3,834	6,476	5,000	5,000	5,000
01-160-7430	Professional/Consulting Sv	60,282	65,116	177,224	215,000	215,000	170,000
01-160-7450	Learning & Education	55,930	9,527	72,232	53,000	55,995	118,000
01-160-7540	Copier Lease - Non Lewan	1,488	-	-	-	-	-
<b>Total Information Technology Expenditures</b>		<b>2,344,475</b>	<b>1,884,892</b>	<b>2,493,993</b>	<b>2,743,702</b>	<b>2,507,095</b>	<b>3,012,936</b>



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## City Clerk Budget Summary

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*Did You Know?  
The online city code is now updated in “real time” based on the effective date of ordinances and has expanded search features which allow for enhanced research capabilities.*

### City Clerk

The city clerk’s office, being mindful of our necessary neutrality and impartiality, offers equitable services to all, emphasizing ethics and integrity while maintaining a commitment to customer service.

### Major Programs

- **Records Management:** Scanning, maintenance, retention, and disposition of city records in compliance with the Colorado Municipal Records Retention Schedule; Fulfillment of open records requests in compliance with CORA (Colorado Open Records Act)
- **Authority, Board and Commission Recruitment:** Coordinate recruitment for Authority, Board, and Commissions 1-2 times per year
- **Election Administration:** Serves as the Designated Election official for all elections. Manage all IGAs, ballots, and all other necessary election coordination with three counties
- **Liquor and Marijuana Licensing:** Oversees and coordinates issuance of new liquor and marijuana applications, as well as renewals and other annual functions pertaining to these business types
- **Municipal Code:** Timely and accurate codification of all ordinances impacting the code

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

By working closely with all city departments to explore and find process improvements in all areas under the clerk’s purview, including but not limited to records management and retention, authority, board and commission recruitment and meeting management, and administration of elections. The City Clerk’s Office supports Littleton’s continued heritage as innovators and civic leaders in maintaining a respectful and productive dialogue affecting the direction and priorities of the city and our community.

### Service Delivery Improvements for 2024

- In partnership with our I.T. department and designated vendor partner, continue to develop and apply automated records retention templates for all files maintained digitally to better ensure accurate records management
- Update internal processes, policies, and city code to ensure compliance with numerous legislative updates regarding the conduct of elections, licensing of liquor and marijuana establishments, and fulfillment of open records requests under CORA

**City Clerk Budget Summary (continued)**

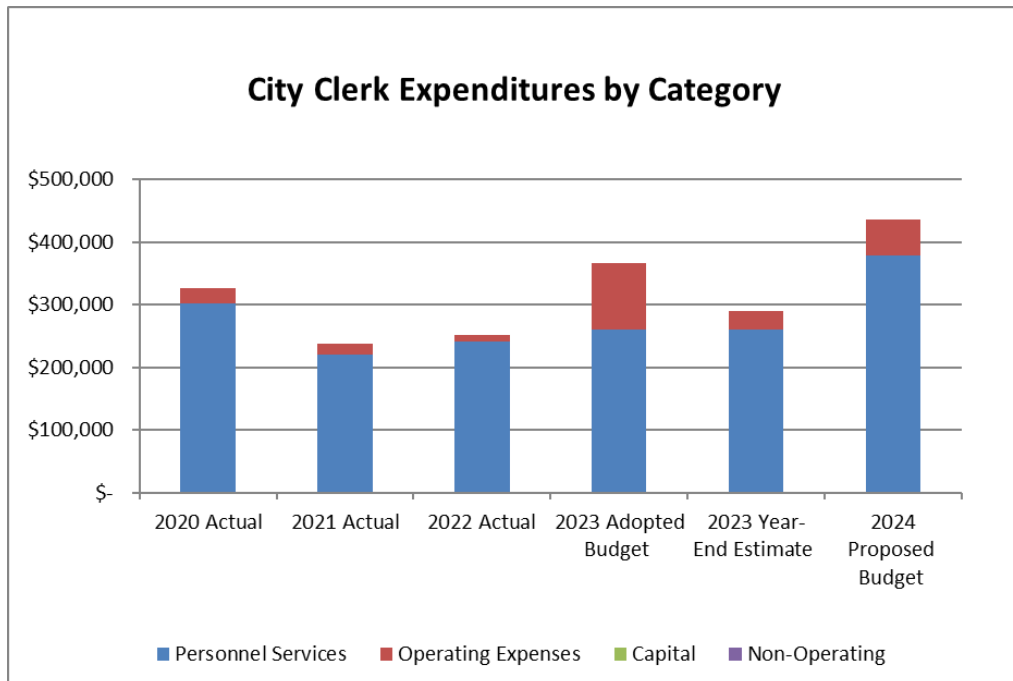
**Performance Summary**  
**Performance Measures for Major Programs**

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Authorities, Boards, and Commissions Recruitment</b>	<p><b>Measure:</b> Number of vacancies and the estimated number of applicants required to ensure a varied pool from which to select</p> <p><b>Reason:</b> To increase citizen participation in the recruiting process</p>	<p>47                      (1 recruitment)                      (Goal = 60: reduced from 2021 due to elimination of the Library and Museum boards)</p>	<p>50                      (2 recruitments)                      (Goal = 65: reduced from 2021 due to elimination of the Library and Museum boards)</p>	46
<b>CORA Requests (Open Records)</b>	<p><b>Measure:</b> Total number of requests received and the average turn-around time to complete each request</p> <p><b>Reason:</b> To provide equitable and efficient access to public records while meeting statutorily mandated timelines</p>	<p>200                      (3 completed with statutorily permitted extensions of time)</p>	<p>200                      (4 completed with statutorily permitted extensions of time)</p>	250
<b>Liquor Licenses</b>	<p><b>Measure:</b> Timely processing of new applications, renewals, and other actions for licenses</p> <p><b>Reason:</b> To ensure consistent turn-around time and efficiency</p>	<p>127                      (includes 4 transfers, and 6 new applications)</p>	<p>125                      (includes 1 license surrendered, 4 transfers, and 1 new application)</p>	125

**City Clerk**

**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
<b>City Clerk Expenditures</b>							
01-172-6010	Salary . Regular	225,772	164,106	178,881	182,754	182,754	267,947
01-172-6020	Salary . Overtime	-	1,223	2,593	5,175	5,175	5,382
01-172-6030	Social Security	14,751	10,159	11,115	11,330	11,330	16,612
01-172-6035	Medicare	3,450	2,376	2,599	2,607	2,607	3,841
01-172-6040	Worker's Comp. Ins.	196	194	189	194	194	1,750
01-172-6050	Medical	40,932	29,343	31,755	40,744	40,744	58,716
01-172-6051	Life	498	425	474	472	472	701
01-172-6052	Disability	497	488	544	541	541	773
01-172-6053	Dental	1,228	1,018	1,101	1,101	1,101	1,638
01-172-6054	Vision	254	212	228	228	228	345
01-172-6055	Short-Term Disability	76	50	54	54	54	81
01-172-6060	ICMA 401A . General Govern	9,908	10,406	12,294	14,620	14,620	21,435
01-172-6141	ICMA 457 Match 2%	5,059	-	-	-	-	-
01-172-6160	Unemployment Insurance	136	48	68	56	56	127
01-172-7110	Supplies Office	1,703	3,177	2,988	3,500	3,000	3,500
01-172-7111	Boards & Commissions - Supplies & Materials	-	106	-	1,000	750	1,000
01-172-7112	Printer Supplies	778	112	-	-	-	-
01-172-7115	Non-capital Equipment	320	-	-	500	-	500
01-172-7280	Books Magazines Subscripti	-	-	-	60	-	60
01-172-7285	Dues & Memberships	771	631	732	750	800	750
01-172-7350	Hardware Periphery	9,166	-	-	1,000	-	1,000
01-172-7413	Filing & Recording	750	(413)	163	1,500	4,000	5,000
01-172-7420	Business Meetings	42	339	37	-	-	-
01-172-7430	Professional/Consulting Sv	9,828	12,045	2,594	94,000	20,000	40,000
01-172-7450	Learning & Education	581	920	3,188	3,500	-	3,500
01-172-7490	Advertising/Legal Notices	212	309	341	600	1,200	1,300
01-172-7540	Copier Lease - Non Lewan	267	-	-	-	-	-
<b>Total City Clerk Expenditures</b>		<b>327,176</b>	<b>237,275</b>	<b>251,938</b>	<b>366,286</b>	<b>289,626</b>	<b>435,958</b>



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## Municipal Court Budget Summary

*Did You Know?*

*The court is partnering with Englewood Municipal Court Restorative Justice to enhance case resolution and provide an alternative sentencing program to the traditional court process for select cases.*

### Municipal Court

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

#### Major Programs

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

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

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

### Service Delivery Improvements for 2024

- Include outreach opportunities to meet court users off-site and expand case resolution
- Create an environmentally sustainable building schedule to reduce our carbon footprint

### Performance Summary

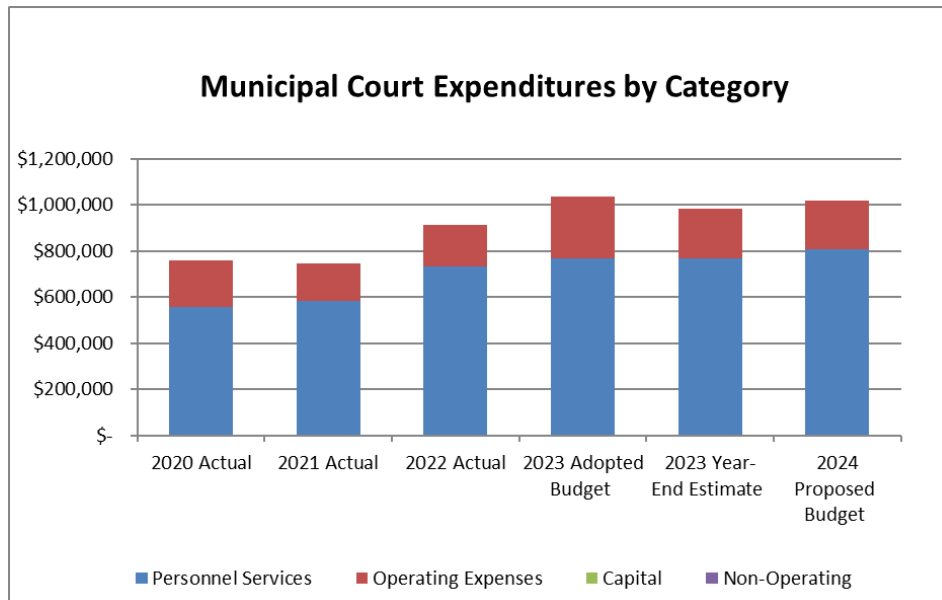
#### Performance Measures for Major Programs

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Judicial Hearings</b>	<b>Measure:</b> Case Disposition Rate (Ratio of New Cases to Closed Cases) <b>Reason:</b> Effective Caseload Management	80%	80%	85%
<b>Judicial Services</b>	<b>Measure:</b> Restitution Disbursement (Percent of collected restitutions distributed to victims) <b>Reason:</b> Enforcement of court orders requiring payment of legal financial obligations	100%	100%	100%
<b>Local Partnership</b>	<b>Measure:</b> Defense Council Provided for Qualified First Appearance Defendants <b>Reason:</b> Access and Fairness to Judicial Process	100%	100%	100%

## Municipal Court

### Expenditures by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Municipal Court Expenditures</b>						
01-173-6010 Salary . Regular	442,056	463,814	573,507	597,893	597,893	631,634
01-173-6020 Salary . Overtime	1,509	-	-	4,680	4,680	1,248
01-173-6030 Social Security	28,762	28,546	35,247	37,069	37,069	38,552
01-173-6035 Medicare	6,727	6,676	8,243	8,410	8,410	8,746
01-173-6040 Worker's Comp. Ins.	2,817	3,173	2,952	3,321	3,321	5,821
01-173-6050 Medical	48,339	52,129	70,385	67,078	67,078	70,432
01-173-6051 Life	993	1,001	1,373	1,247	1,247	1,297
01-173-6052 Disability	1,030	1,146	1,576	1,431	1,431	1,431
01-173-6053 Dental	2,345	2,586	3,094	3,303	3,303	3,303
01-173-6054 Vision	485	569	674	684	684	684
01-173-6055 Short-Term Disability	165	162	196	189	189	189
01-173-6060 ICMA 401A . General Govern	20,100	21,538	31,375	39,594	39,594	41,178
01-173-6140 ICMA . Deferred Comp	1,994	1,966	2,037	2,028	2,028	2,109
01-173-6141 ICMA 457 Match 2%	1,067	-	-	-	-	-
01-173-6143 Service Awards	100	-	-	-	-	-
01-173-6160 Unemployment Insurance	218	190	306	224	224	233
01-173-7110 Supplies Office	3,831	3,381	2,421	4,100	4,000	4,100
01-173-7112 Printer Supplies	1,243	-	-	-	-	-
01-173-7280 Books Magazines Subscripti	-	-	474	500	500	600
01-173-7285 Dues & Memberships	22	245	840	2,200	1,750	2,200
01-173-7350 Hardware Periphery	-	190	-	1,000	500	1,000
01-173-7360 Software Maintenance & Licensing	54,455	-	-	-	-	-
01-173-7410 Collection Fees	(102)	3,228	1,710	-	-	-
01-173-7419 Bank Fees	96	3,401	6,679	-	-	-
01-173-7420 Business Meetings	896	151	1,180	1,150	1,000	1,150
01-173-7430 Professional/Consulting Sv	87,244	91,128	102,496	191,600	175,000	146,739
01-173-7433 Judicial Service Contract	9,826	20,052	23,575	48,600	20,000	37,100
01-173-7434 Defense Counsel First Appearance	32,225	35,075	33,225	-	-	-
01-173-7443 Special Legal Services	4,480	1,510	1,583	8,000	5,000	8,000
01-173-7450 Learning & Education	2,139	2,487	6,179	11,750	9,000	11,750
01-173-7461 Jury Fees	284	444	270	500	500	500
01-173-7541 Copier Lease - Lewan	3,048	-	-	-	-	-
<b>Total Municipal Court Expenditures</b>	<b>758,394</b>	<b>744,790</b>	<b>911,595</b>	<b>1,036,551</b>	<b>984,401</b>	<b>1,019,996</b>



## Human Resources Budget Summary

### Did You Know?

*HR is implementing Workday, an ERP (enterprise resource planning) tool. Workday will provide process improvement, process efficiencies, decrease data input errors, and consolidate several software programs.*

### Human Resources

Human Resources mission is to care for our people and our organization. We have a major focus on city-wide mission, vision and values and becoming a values-based organization. We develop and implement programs that recruit, develop, coach, and retain a high performing workforce. We mitigate risks, provide technical expertise related to employment practices, problem solving, provide learning opportunities, and foster an inclusive, healthy, safe workplace.

#### Major Programs

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

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

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

### Service Delivery Improvements for 2024

- Human Resources undertook the task to find better ways to complete our increased business demands resulting in hiring additional staff. In 2022 we filled three term-limited positions with ARPA funds. One position to provide full-time, in person, front desk reception at the Littleton Center which has been converted to a full-time position, and two others to assist with ongoing recruiting workload, and assistance in HR cross functional areas. In addition, having these additional staff members in place has allowed us to dedicate staff hours in preparation, planning, and implementation phases of the upcoming new Enterprise Resource Planning (ERP) system and keep up to with growing demands of our customers including recruitment and other business needs.
- Develop a Multi-Year Diversity, Equity, and Inclusion Strategy.

**Human Resources Budget Summary (continued)**

**Performance Summary**

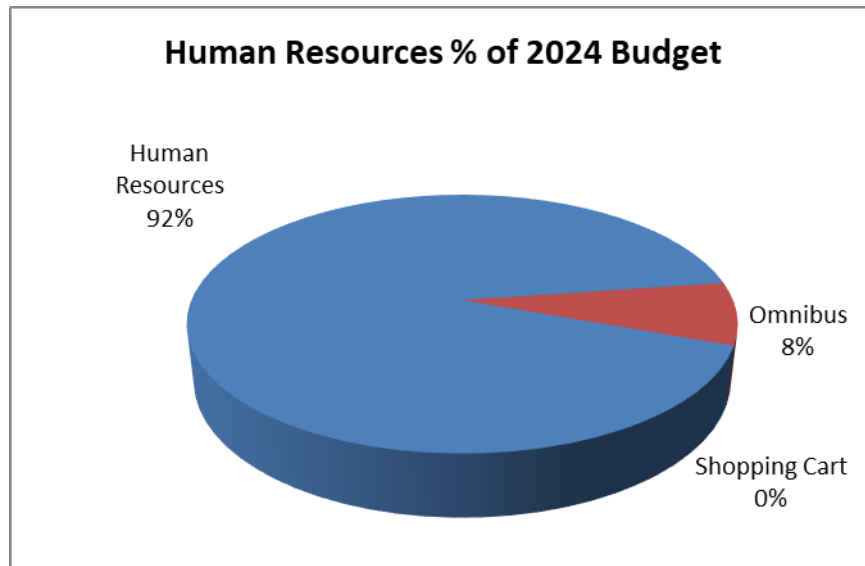
**Performance Measures for Major Programs**

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Employee Clinic Utilization</b>	<p><b>Measure:</b> Maintain an annual average of 85% employee clinic utilization.</p> <p><b>Reason:</b> It benefits our employees and the city to drive utilization of the employee clinic. Clinic utilization is more cost friendly for employees and for the city by reducing claims on our medical plan.</p>	95%	90%	85%
<b>Recruitment</b>	<p><b>Measure:</b> Meet with hiring supervisor to develop recruitment strategy within three business days of approved vacancy</p> <p><b>Reason:</b> Developing a plan with directors is a customer service effort and is helpful in setting timelines and expectations, and in creating a plan to tackle a low applicant pool or volatile hiring market.</p>	3	3	3
<b>Organizational Development</b>	<p><b>Measure:</b> To secure a firm to perform DEI Assessment of organization, and begin review of policies, procedures, and engagement efforts.</p> <p><b>Reason:</b> This program is critical to becoming an inclusive and high performing organization. It is a City Manager goal for the organization.</p>	N/A	Firm identified and work begins	
<b>Employee Relations</b>	<p><b>Measure:</b> 100% of investigation notices will be sent out within two business days of the initial complaint</p> <p><b>Reason:</b> Timeliness in beginning investigations and placing appropriate parties on notices is imperative to customer service and in mitigating risk</p>	100%	100%	100%

**Human Resources Summary (continued)**

**Division Budget Summary Overview**

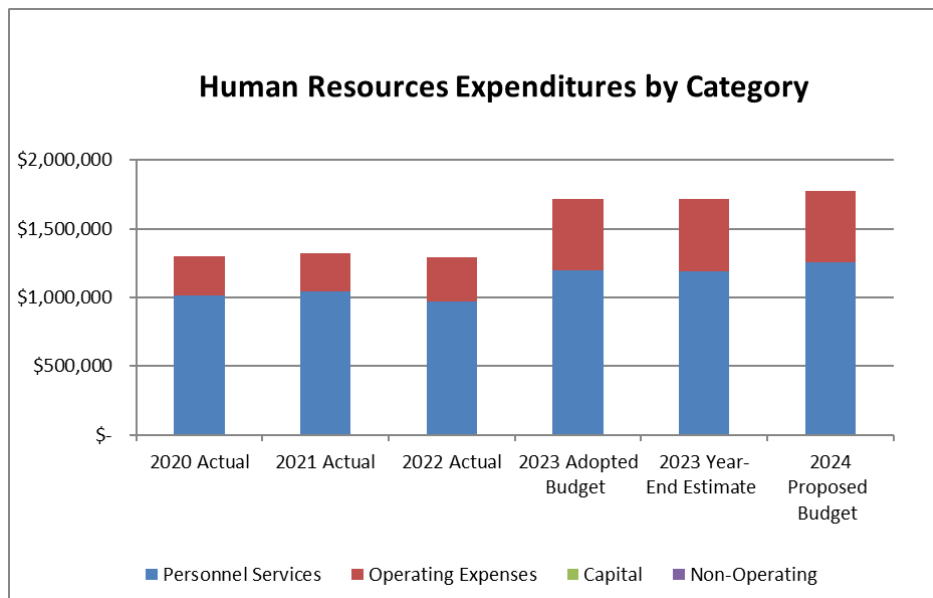
Division	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
Human Resources	1,300,980	1,318,260	1,295,187	1,715,001	1,714,763	1,771,980
Human Resources Omnibus	195,477	112,578	100,086	150,000	136,000	150,000
Human Resources Shopping Cart	19,309	-	-	-	-	-
<i>Total Expenditures - Human Resources</i>	<i>1,515,765</i>	<i>1,430,837</i>	<i>1,395,273</i>	<i>1,865,001</i>	<i>1,850,763</i>	<i>1,921,980</i>



## Human Resources

### Expenditures by Line Item

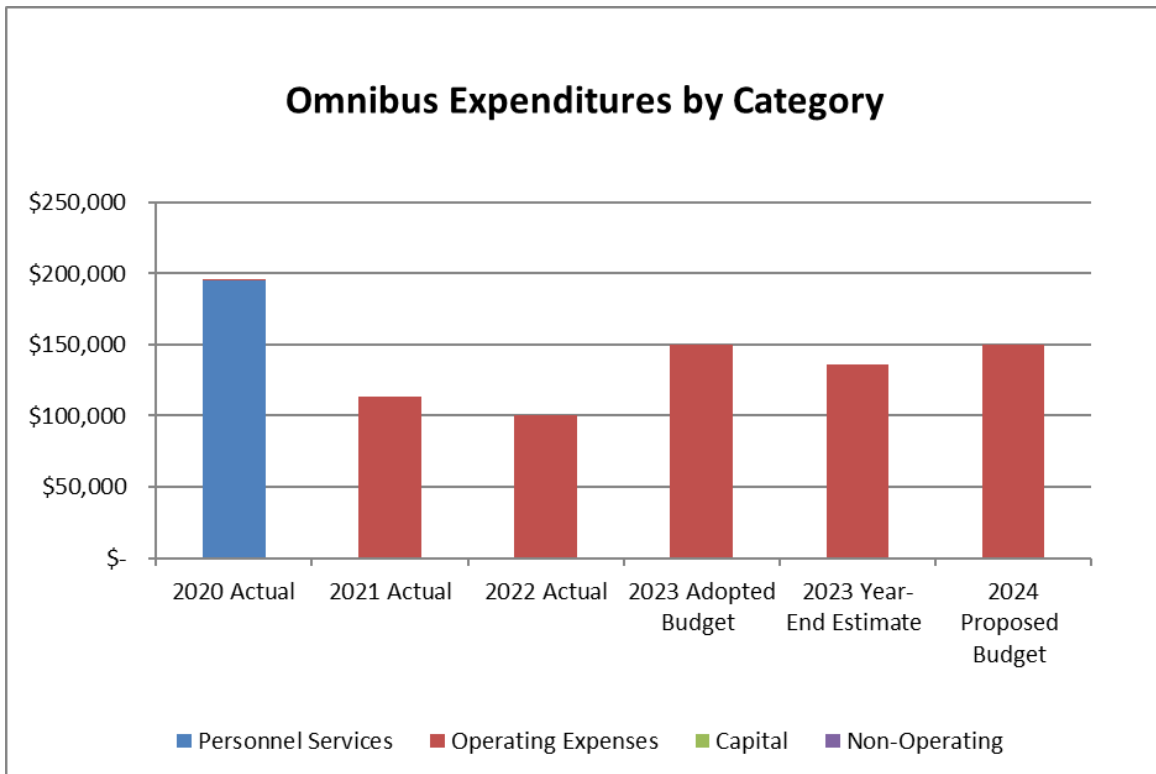
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Human Resources Expenditures</b>						
01-174-6010 Salary . Regular	794,871	825,059	767,153	896,899	896,899	944,720
01-174-6020 Salary . Overtime	-	-	30	-	-	-
01-174-6030 Social Security	48,616	49,447	47,014	56,520	56,520	58,781
01-174-6035 Medicare	11,979	12,041	11,083	12,363	12,363	12,858
01-174-6040 Worker's Comp. Ins.	894	966	881	979	979	2,479
01-174-6050 Medical	96,825	97,103	83,030	104,068	104,068	109,271
01-174-6051 Life	1,938	2,065	1,829	2,657	2,657	2,763
01-174-6052 Disability	2,213	2,376	2,118	2,618	2,618	2,618
01-174-6053 Dental	3,874	3,889	3,385	4,516	4,516	4,516
01-174-6054 Vision	683	857	745	912	912	912
01-174-6055 Short-Term Disability	203	208	182	270	270	270
01-174-6060 ICMA 401K . General Govern	44,501	50,954	49,134	111,456	111,456	115,914
01-174-6141 ICMA 457 Match 2%	4,951	-	6	-	-	-
01-174-6143 Service Awards	100	-	-	-	-	-
01-174-6160 Unemployment Insurance	218	270	375	238	-	248
01-174-7110 Supplies Office	2,821	3,322	7,495	5,825	5,825	5,000
01-174-7112 Printer Supplies	332	-	-	-	-	-
01-174-7115 Non-Capital Equipment	-	11	-	-	-	-
01-174-7280 Books Magazines Subscripti	739	369	450	480	480	480
01-174-7285 Dues & Memberships	7,574	7,460	7,263	7,500	7,500	25,000
01-174-7360 Software Maintenance & Licensing	63,040	-	-	-	-	-
01-174-7420 Business Meetings	1,955	5,554	6,285	5,000	5,000	5,000
01-174-7430 Professional/Consulting Sv	107,842	144,739	63,744	275,000	275,000	275,000
01-174-7434 General Govt. Training	36,787	32,243	69,830	57,000	57,000	57,000
01-174-7440 1169 Phys. Exams . Other	5,589	10,018	10,034	20,000	20,000	15,000
01-174-7442 Personnel Recruitment	3,825	4,049	56,711	50,000	50,000	50,000
01-174-7450 Learning & Education	3,992	5,476	13,507	17,250	17,250	13,000
01-174-7460 Safety Committee	7,511	15,663	29,111	28,800	28,800	22,500
01-174-7462 Employee Recognition	45,619	43,899	63,791	54,650	54,650	48,650
01-174-7490 Advertising	-	189	-	-	-	-
01-174-7540 Copier Lease - Non Lewan	1,488	-	-	-	-	-
01-174-7620 FF Heart & Circ Benefit	-	32	-	-	-	-
<b>Total Human Resources Expenditures</b>	<b>1,300,980</b>	<b>1,318,260</b>	<b>1,295,187</b>	<b>1,715,001</b>	<b>1,714,763</b>	<b>1,771,980</b>



## Human Resources – Omnibus

### Expenditures by Line Item

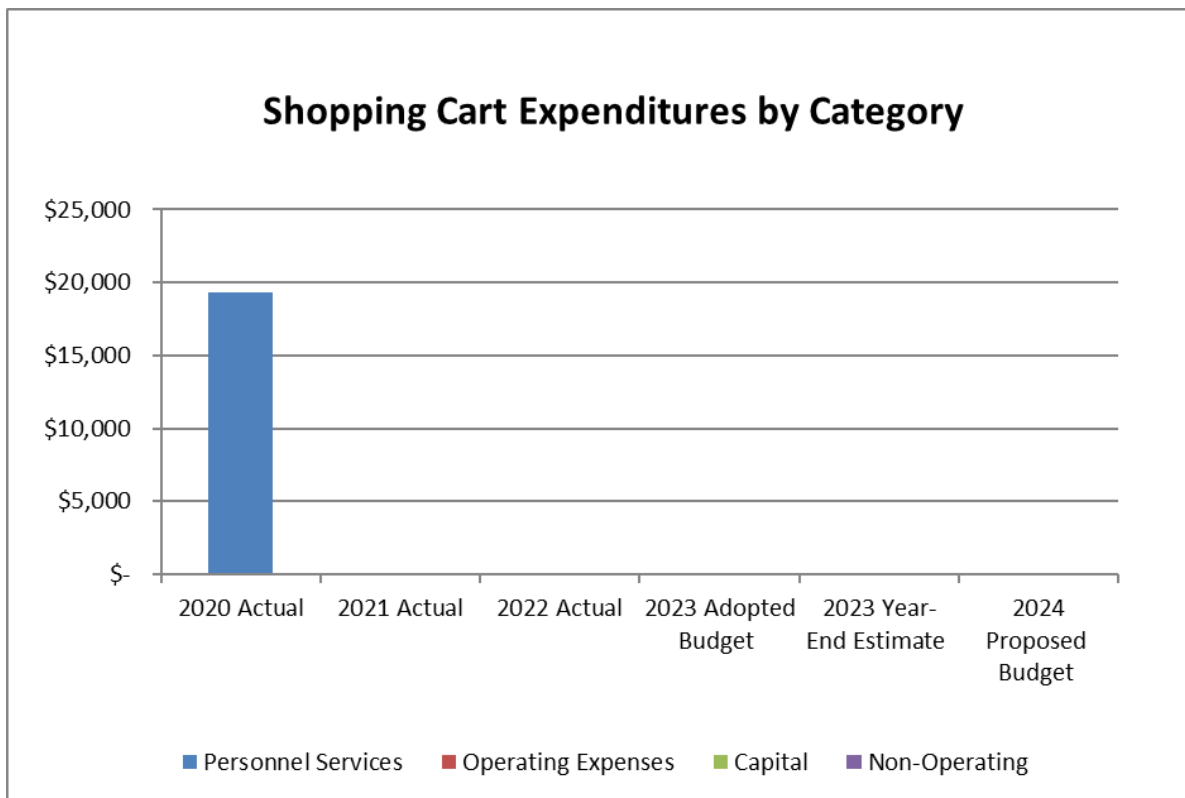
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Human Resources - Omnibus Expenditures</b>							
01-176-6010	Salary - Regular	159,569	-	-	-	-	-
01-176-6030	Social Security	9,886	-	-	-	-	-
01-176-6035	Medicare	2,310	-	-	-	-	-
01-176-6040	Worker's Comp. Ins.	3,119	-	-	-	-	-
01-176-6050	Medical	14,759	-	-	-	-	-
01-176-6051	Life	1,140	-	-	-	-	-
01-176-6052	Disability	513	-	-	-	-	-
01-176-6053	Dental	572	-	-	-	-	-
01-176-6054	Vision	118	-	-	-	-	-
01-176-6055	Short-Term Disability	53	-	-	-	-	-
01-176-6060	ICMA 401A - General Govern	2,990	(566)	-	-	-	-
01-176-6141	ICMA 457 Match 2%	286	-	-	-	-	-
01-176-6160	Unemployment Insurance	93	-	-	-	-	-
01-176-7110	Supplies Office	68	-	-	-	-	-
01-176-7430	Professional & Consulting	-	113,143	100,086	150,000	136,000	150,000
<b>Total Human Resources - Omnibus Expenditures</b>		<b>195,477</b>	<b>112,578</b>	<b>100,086</b>	<b>150,000</b>	<b>136,000</b>	<b>150,000</b>



## Human Resources – Shopping Cart

### Expenditures by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Human Resources- Shopping Cart Expenditures</b>						
01-178-6010 Salary . Regular	16,934	-	-	-	-	-
01-178-6030 Social Security	1,163	-	-	-	-	-
01-178-6035 Medicare	272	-	-	-	-	-
01-178-6040 Worker's Comp. Ins.	591	-	-	-	-	-
01-178-6051 Life	12	-	-	-	-	-
01-178-6052 Disability	14	-	-	-	-	-
01-178-6055 Short-Term Disability	43	-	-	-	-	-
01-178-6060 ICMA 401K General Government	241	-	-	-	-	-
01-178-6160 Unemployment Insurance	37	-	-	-	-	-
<b>Total Human Resources - Shopping Cart Expenditures</b>	<b>19,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





## Police Budget Summary

### Did You Know?

*The Littleton Police Department partners with AllHealth Network to staff a full-time Co-Responder who teams with Patrol Officers on situations involving mental health crises.*

### Police

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

#### Major Programs

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

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

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

#### Service Delivery Improvements for 2024

- Expand Co-Responder Program to increase service capacity for community safety needs related to mental health and homelessness.
- Build proactive unit staffing to provide for Neighborhood Police Officer Program and enhanced partnership with AllHealth Network on community issues.
- Improve community and officer safety through additional Communications Center staffing.

### Performance Summary

#### Performance Measures for Major Programs

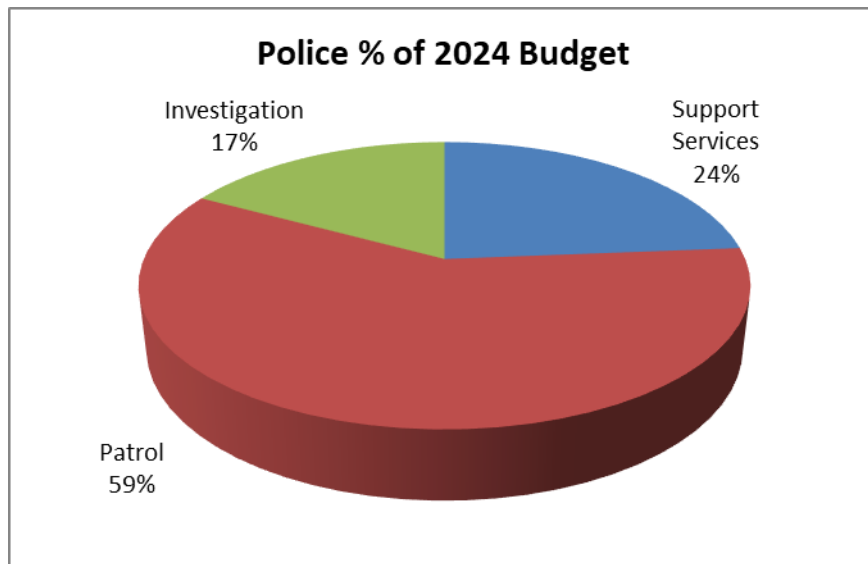
Program	What we Measure and Why	2022 Actual	2023 YTD	2024 Goal
<b>General Assignment Detectives</b>	<b>Measure:</b> Case closure rates <b>Reason:</b> Ensuring investigations are closed in an appropriate manner provides the best service to the Littleton residents and mirrors the LPD Mission statement in the areas of "catching criminals, preventing crimes and comforting victims."	73.2%	54%	70%
<b>Communications Center</b>	<b>Measure:</b> Time from receipt of call to officer dispatched <sup>1</sup> <b>Reason:</b> Quick response times help the LPD improve safety within the community	2:28	2:12	3:00
<b>Patrol Teams 1-6</b>	<b>Measure:</b> Fully staff all Patrol Team assignments and Proactive Units (PRO) <b>Reason:</b> By fully staffing all Patrol Teams and proactive units the LPD will better serve the community by deploying more officers during peak service times. This will also allow the staffing of proactive units to address traffic concerns and long-term quality of life issues for our community.	40 of 42 (Patrol) 6 of 10 (PRO)	40 of 42 8 of 10	45 of 45 11 of 11

<sup>1</sup> Police Communications (Dispatch) will exceed the national average of 5 min.

## Police Budget Summary Overview

### Division Budget Summary Overview

Division	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
Police Support Services	2,880,692	3,272,533	3,531,829	3,894,858	3,914,657	4,619,677
Police Patrol	7,934,752	8,922,196	9,654,807	9,963,623	10,177,797	11,518,409
Police Investigation	2,449,368	2,666,224	2,981,062	2,979,995	3,032,896	3,331,620
<i>Total Expenditures - Police</i>	<i>13,264,812</i>	<i>14,860,954</i>	<i>16,167,698</i>	<i>16,838,476</i>	<i>17,125,350</i>	<i>19,469,706</i>

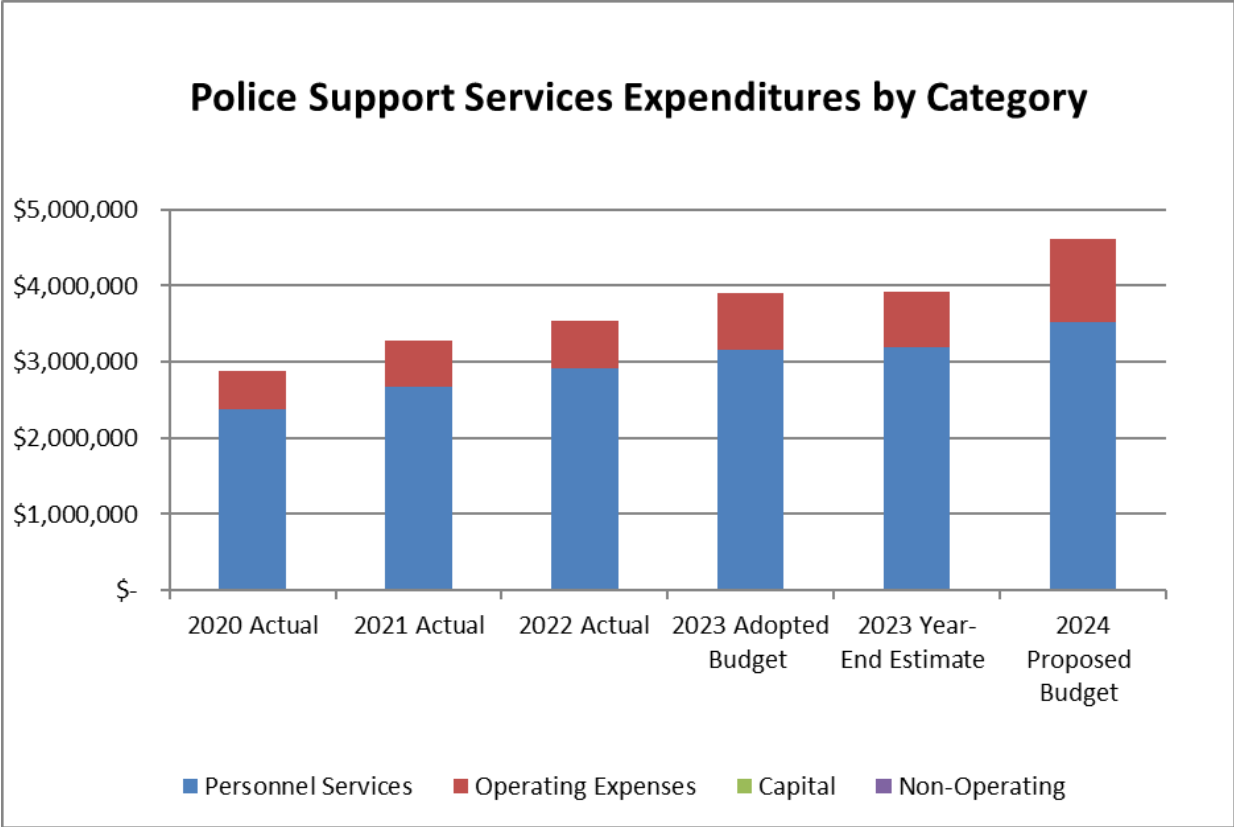


**Police – Support Services**

**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
<b>Police - Support Services Expenditures</b>							
01-201-6010	Salary . Regular	1,629,486	1,913,928	2,099,653	2,142,585	2,148,346	2,366,281
01-201-6015	Field Training Officer Pay	10,317	8,355	1,114	7,245	7,390	7,686
01-201-6020	Salary . Overtime	79,433	41,658	62,639	96,876	98,814	113,687
01-201-6021	Extra Duty Overtime Pay	1,528	11,702	4,968	8,376	8,544	8,886
01-201-6022	Special Events Overtime	109	2,251	940	-	-	-
01-201-6025	Court Time Allowance	-	-	143	-	-	-
01-201-6030	Social Security	82,430	93,563	104,546	109,576	109,576	122,144
01-201-6035	Medicare	25,862	28,659	31,394	36,670	36,869	40,257
01-201-6040	Worker's Comp. Ins.	16,062	18,100	18,200	21,822	21,822	24,450
01-201-6050	Medical	255,271	318,347	337,072	397,247	397,247	448,979
01-201-6051	Life	4,482	4,999	5,369	5,772	5,902	6,494
01-201-6052	Disability	12,634	14,269	14,039	18,405	18,405	18,799
01-201-6053	Dental	11,956	13,361	13,344	15,687	15,687	16,761
01-201-6054	Vision	2,473	2,833	2,886	3,363	3,363	3,597
01-201-6055	Short-Term Disability	622	693	699	798	798	852
01-201-6060	ICMA 401A . General Govern	72,031	95,429	119,747	185,059	185,059	203,022
01-201-6061	ICMA 401A . Police	9,624	8,925	10,622	-	15,051	15,653
01-201-6100	Uniform Cleaning Allowance	48,560	45,583	46,968	48,606	48,606	48,606
01-201-6140	ICMA Deferred Comp	2,132	1,550	2,598	1,883	1,883	1,958
01-201-6141	ICMA 457 Match 2%	6,250	-	-	-	3,045	3,167
01-201-6143	Service Awards	500	-	-	-	-	-
01-201-6150	Uniforms	62,600	1,800	1,800	65,300	65,300	65,300
01-201-6160	Unemployment Insurance	681	741	946	798	810	959
01-201-6190	Police Retirement - FPPA	38,489	40,780	35,278	-	-	-
01-201-7110	Supplies Office	8,482	7,316	12,285	7,000	12,000	10,000
01-201-7112	Printer Supplies	6,314	-	-	-	-	-
01-201-7115	Non-Capital Equipment	-	357	10,432	5,000	8,000	5,000
01-201-7280	Books Magazines Subscripti	7,243	6,179	12,497	5,000	5,000	5,000
01-201-7285	Dues & Memberships	5,183	3,683	4,650	5,000	5,000	5,000
01-201-7300	Supplies Other Special	91,738	141,107	140,141	160,000	150,000	150,000
01-201-7350	Hardware Periphery	-	17	-	-	-	-
01-201-7360	Software Maintenance & Licensing	100,327	-	-	-	-	-
01-201-7419	Bank Fees	-	-	89	-	-	-
01-201-7420	Business Meetings	5,486	4,323	5,476	3,500	3,500	3,500
01-201-7430	Professional/Consulting Sv	109,359	226,663	222,738	312,140	312,140	357,140
01-201-7433	Humane Services Contract	63,000	63,000	64,000	66,150	64,000	64,000
01-201-7442	Personnel Recruitment	6,714	23,168	1,200	20,000	15,000	20,000
01-201-7446	Uniforms	36,696	48,262	53,794	35,000	25,000	40,000
01-201-7450	Learning & Education	34,767	72,487	80,451	85,000	100,000	100,000
01-201-7451	Duty Travel	-	3,677	3,993	7,500	5,000	5,000
01-201-7510	Rentals	-	870	-	-	-	-
01-201-7540	Copier Lease - Non Lewan	13,039	-	-	-	-	-
01-201-7560	Radio Maintenance	18,790	560	(718)	15,000	15,000	15,000
01-201-7570	Other Equipment Maint.	21	1,014	5,837	2,500	2,500	322,500
01-201-7700	Other Charges	-	2,325	-	-	-	-
<b>Total Police - Support Services Expenditures</b>		<b>2,880,692</b>	<b>3,272,533</b>	<b>3,531,829</b>	<b>3,894,858</b>	<b>3,914,657</b>	<b>4,619,677</b>

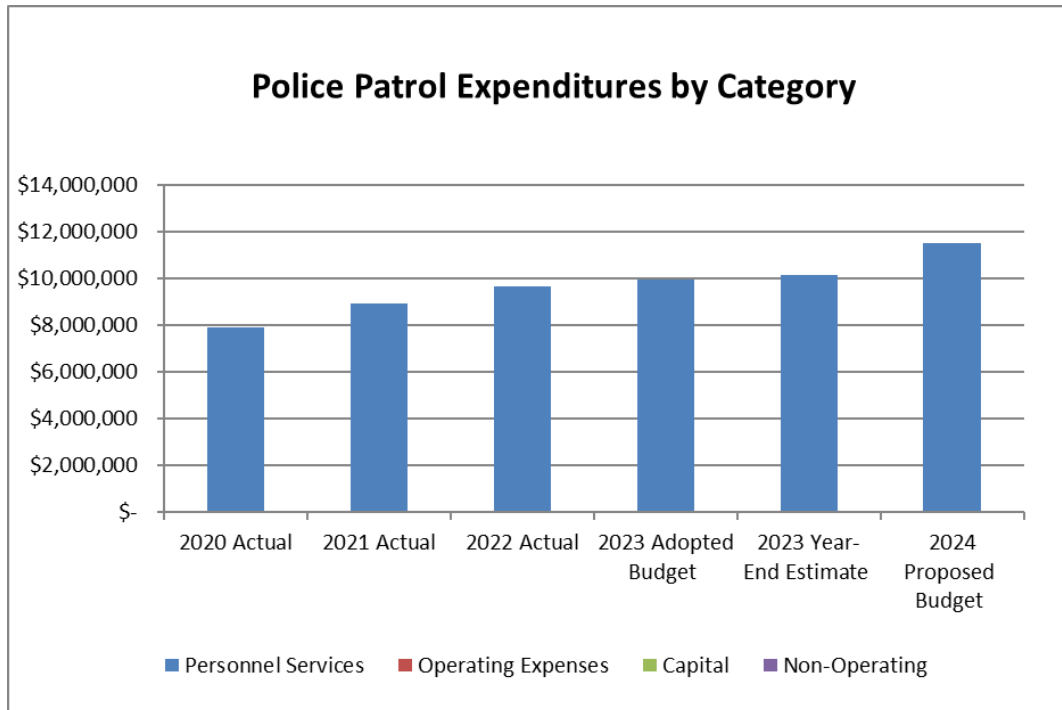
**Police – Support Services (Continued)**



**Police – Patrol**

**Expenditures by Line Item**

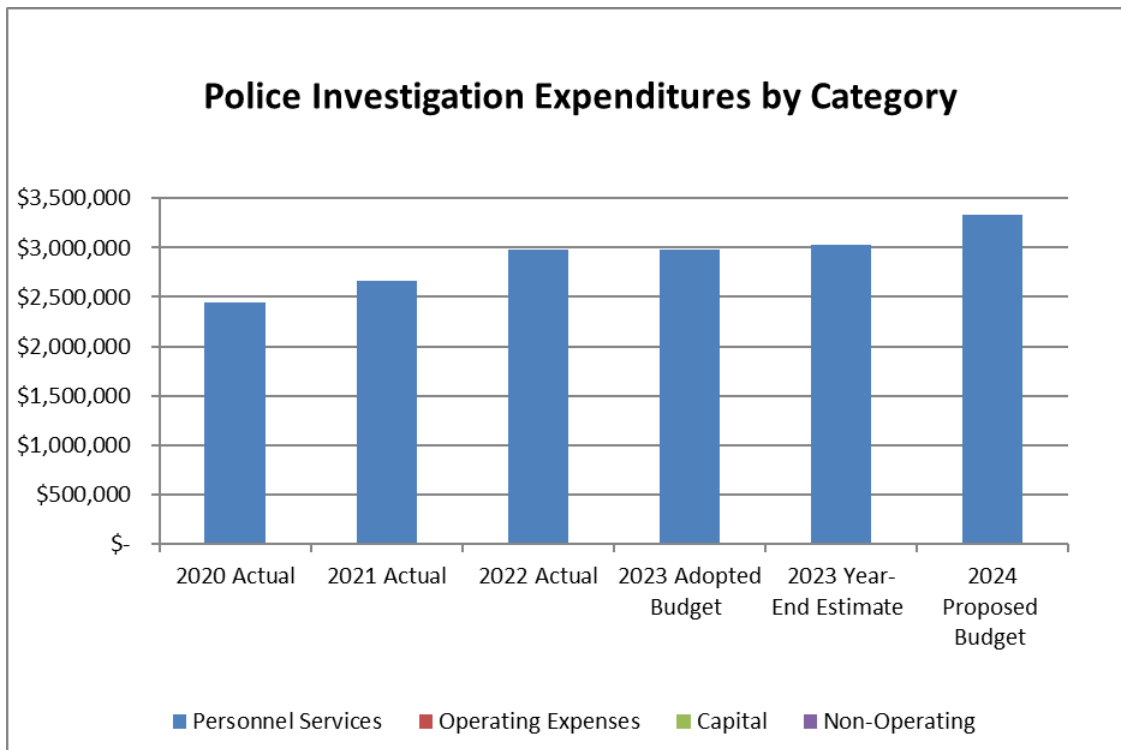
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Police - Patrol Expenditures</b>							
01-203-6010	Salary . Regular	5,590,577	6,177,695	6,701,938	7,120,631	7,244,740	8,228,052
01-203-6015	Field Training Officer Pay	5,483	14,693	17,088	15,525	15,836	16,628
01-203-6020	Salary . Overtime	240,582	315,784	279,641	251,778	256,814	269,655
01-203-6021	Extra Duty Overtime	65,577	251,077	145,865	136,240	138,965	145,913
01-203-6022	Special Events Overtime	2,650	32,219	35,311	50,000	51,000	53,550
01-203-6025	Court Time Allowance	10,925	9,599	14,654	21,735	22,170	23,279
01-203-6030	Social Security	11,424	16,150	21,551	7,428	7,428	7,799
01-203-6035	Medicare	95,693	99,361	104,615	98,141	101,465	115,542
01-203-6040	Worker's Comp. Ins.	192,456	204,038	197,735	229,809	229,809	237,757
01-203-6050	Medical	887,079	901,155	1,055,343	1,049,958	1,049,958	1,214,000
01-203-6051	Life	16,150	16,075	17,506	16,894	17,919	20,491
01-203-6052	Disability	156,292	162,821	192,590	173,474	173,474	175,308
01-203-6053	Dental	35,720	32,224	33,671	35,227	35,227	38,986
01-203-6054	Vision	7,143	6,673	7,109	7,296	7,296	8,115
01-203-6055	Short-Term Disability	1,814	1,704	1,765	1,731	1,731	1,731
01-203-6060	ICMA 401A . General Govern	6,472	62,442	257,242	-	-	-
01-203-6061	ICMA 401A . Police	207,292	179,973	85,935	745,936	785,260	880,420
01-203-6130	Educational Benefits	750	-	-	-	-	-
01-203-6141	ICMA 457 Match 2%	14,072	-	-	-	36,447	38,269
01-203-6142	Retirement Health Savings	-	-	-	-	-	40,000
01-203-6143	Service Awards	600	-	-	-	-	-
01-203-6150	Uniforms	-	45,966	42,900	-	-	-
01-203-6160	Unemployment Insurance	1,798	1,920	2,372	1,820	2,258	2,915
01-203-6190	Police Retirement - FPPA	384,203	390,628	439,975	-	-	-
<b>Total Police - Patrol Expenditures</b>		<b>7,934,752</b>	<b>8,922,196</b>	<b>9,654,807</b>	<b>9,963,623</b>	<b>10,177,797</b>	<b>11,518,409</b>



## Police – Investigations

### Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Police - Investigation Expenditures</b>							
01-204-6010	Salary . Regular	1,714,046	1,773,374	2,005,883	2,150,518	2,180,299	2,411,324
01-204-6015	Field Training Officer Pay	-	-	552	1,035	1,056	1,109
01-204-6020	Salary . Overtime	101,919	160,949	159,960	88,028	89,789	94,278
01-204-6021	Extra Duty Overtime	12,687	40,719	28,124	5,920	6,038	6,340
01-204-6022	Special Events Overtime	2,508	7,845	8,321	10,000	10,200	10,710
01-204-6025	Court Time Allowance	351	611	1,825	2,588	2,640	2,772
01-204-6030	Social Security	16,989	17,279	21,963	18,369	18,369	19,104
01-204-6035	Medicare	27,969	29,049	32,246	28,043	29,437	32,678
01-204-6040	Worker's Comp. Ins.	54,972	58,248	58,967	55,319	55,319	65,383
01-204-6050	Medical	270,209	308,237	331,800	340,827	340,827	373,803
01-204-6051	Life	4,684	4,683	5,223	5,633	5,893	6,517
01-204-6052	Disability	41,750	45,296	54,094	54,062	54,062	54,422
01-204-6053	Dental	9,762	9,142	9,306	9,357	11,290	11,827
01-204-6054	Vision	2,020	1,936	2,065	1,938	2,095	2,212
01-204-6055	Short-Term Disability	481	460	490	460	460	460
01-204-6060	ICMA 401A . General Govern	15,497	26,067	61,820	-	-	-
01-204-6061	ICMA 401A . Police	22,701	22,630	16,705	207,422	217,251	230,310
01-204-6130	Educational Benefits	-	2,224	1,948	-	-	-
01-204-6141	ICMA 457 Match 2%	3,152	-	-	-	6,991	7,341
01-204-6143	Service Awards	400	-	-	-	-	-
01-204-6150	Uniforms	-	13,500	14,000	-	-	-
01-204-6160	Unemployment Insurance	483	466	609	476	880	1,031
01-204-6190	Police Retirement - FPPA	146,791	143,509	165,161	-	-	-
<b>Total Police - Investigation Expenditures</b>		<b>2,449,368</b>	<b>2,666,224</b>	<b>2,981,062</b>	<b>2,979,995</b>	<b>3,032,896</b>	<b>3,331,620</b>



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**Fire Budget Summary**

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

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

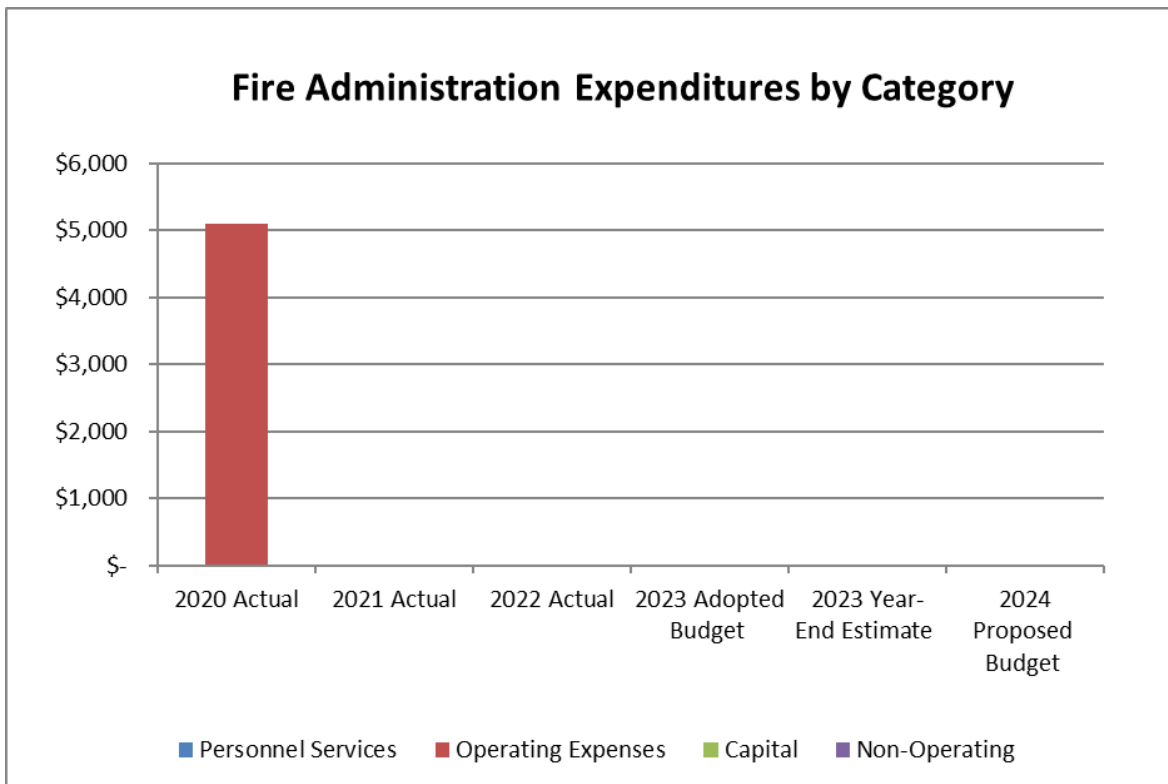
**Division Budget Summary Overview**

<b>Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
Fire Administration	5,103	-	-	-	-	-
<i>Total Expenditures - Fire</i>	<i>5,103</i>	-	-	-	-	-

## Fire - Administration

### Expenditures by Line Item

<u>Account Number and Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Year-End Estimate</u>	<u>2024 Proposed Budget</u>
<b>Fire - Administration Expenditures</b>						
01-220-7300      Supplies Other Special	5,103	-	-	-	-	-
<b>Total Fire - Administration Expenditures</b>	<b>5,103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





## Public Works Budget Summary

### *Did You Know?*

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

### Public Works

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

### Major Programs

- **Street Rehabilitation:** Maintain and improve the condition of city streets and infrastructure
- **Sewer & Stormwater:** Plan, mitigate risk, and maintain existing infrastructure
- **Snow & Ice Management:** Snow operations to support transportation in all conditions
- **Asset Management:** Capturing data on infrastructure and utilizing it to plan and maintain assets
- **Grounds Management:** Manage and collaborate to maintain climate friendly open space and parks
- **Transportation Master Plan:** Improve and enhance pedestrian, cyclist, and driver safety
- **Capital Improvement Program:** Execute projects to supporting city assets and infrastructure
- **Facilities Management:** Plan and execute construction projects and upgrades for city facilities

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

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

### Service Delivery Improvements for 2024

- Complete asset management assessments and implementation to enhance short and long term maintenance and capital planning in General Fund Divisions
- Operate and improve snow fighting operations across the city
- Deliver \$18,000,000 in infrastructure investment and grants
- Finalize Facilities Master Plan for all city vertical assets
- Complete Project Downtown Planning and Project out 2025 construction
- Effectively utilize and report on tax revenue and grants to move forward city projects
- Support regional execution of Reynold’s Landing Phase 1 construction
- Complete an update to Parks, Open Space and Trails Master Plan
- Execute Phase 1 of city Forestry Plan and respond to EAB establishment in the region

**Public Works Budget Summary (Continued)**

**Performance Summary**

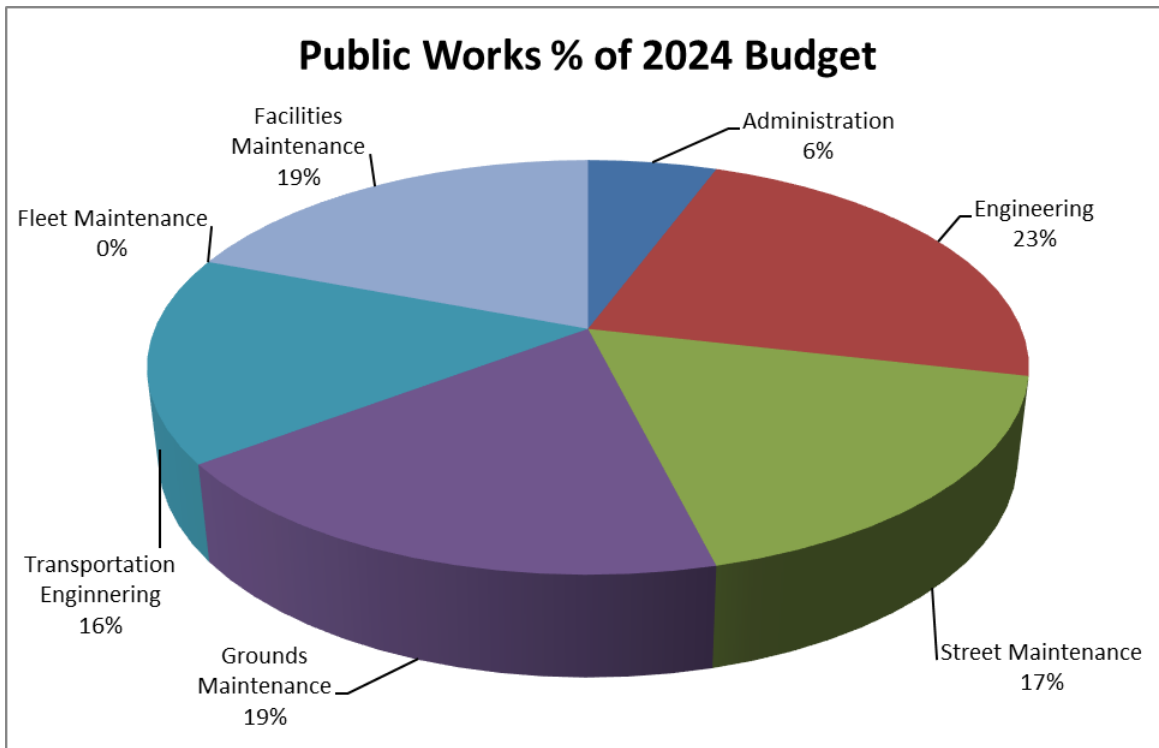
**Performance Measures for Major Programs**

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Roadway Maintenance</b>	<b>Measure:</b> Surface miles receiving treatment (Total Centerline miles 162.98) <b>Reason:</b> Preserve existing infrastructure	18	25	5 miles + Significant Intersection Improvements
<b>Water Quality</b>	<b>Measure: Cleaned</b> Linear Feet (Total Linear Feet: 525,869) <b>Reason:</b> Protect water quality and the river	80,760 (15.3%)	127,776 (24.3%)	142,560 (27.1%)
<b>Snow Fighting</b>	<b>Measure:</b> Clear all arterials to pavement within 6 hours of storm conclusion with 6" accumulation <b>Reason:</b> Safety and community <b>Other Measure:</b> Number of storms with more than 6" accumulation relative to total storms	100%  4/15	100%  4/16	100%  4/15
<b>Forestry Strategic Plan</b>	<b>Measure:</b> Implement Phase 1 including EAB support <b>Reason:</b> Preserve/Enhance City Forest	Complete Strategic Plan	Adopted Strategic Plan	Begin execution of Phase 1/Start EAB Mitigation
<b>Transportation Plan</b>	<b>Measure:</b> Execute Projects in Plan <b>Reason:</b> Improve capacity & mobility	PEL Study & Connectivity Planning	Completed improvements at 5 intersections	Extend bike/pedestrian access at 4 locations
<b>Facilities/Fleet Improvement</b>	<b>Measure:</b> Turnaround times for vehicle & facility repairs, maintenance, capital <b>Reason:</b> Execution of strategic city goals for public safety and customer operations	71%	77%	70+%

## Public Works Budget Summary Overview

### Division Budget Summary Overview

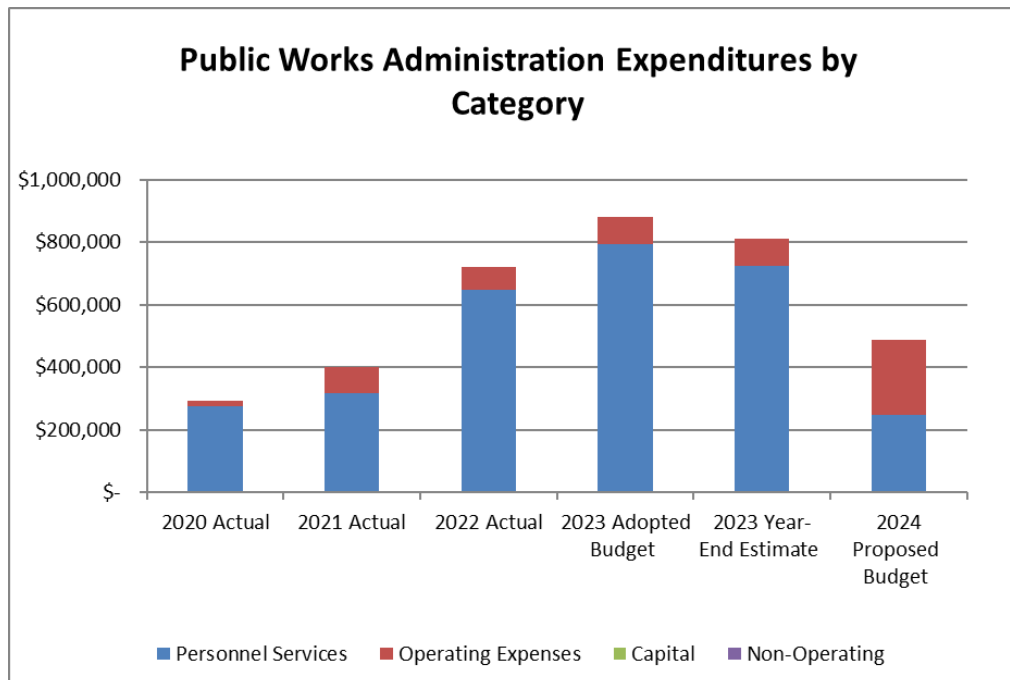
Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
Public Works Administration	292,558	400,582	721,520	881,996	811,626	486,862
Public Works Engineering	1,088,480	1,181,125	1,413,267	1,399,800	1,499,243	1,976,024
Public Works Street Maintenance	922,158	1,016,868	1,237,582	1,435,128	1,433,952	1,503,239
Public Works Grounds Maintenance	960,653	747,090	1,034,709	1,422,077	1,445,460	1,601,626
Public Works Transportation Engineering	1,118,359	1,273,318	1,069,150	1,199,956	1,242,556	1,383,573
Public Works Fleet Maintenance	1,091,778	1,132,510	1,251,009	-	-	-
Public Works Facilities Maintenance	1,233,505	1,787,213	1,354,950	1,537,163	1,455,134	1,652,311
<b>Total Expenditures - Public Works</b>	<b>6,707,491</b>	<b>7,538,706</b>	<b>8,082,188</b>	<b>7,876,120</b>	<b>7,887,971</b>	<b>8,603,635</b>



**Public Works - Administration**

**Expenditures by Line Item**

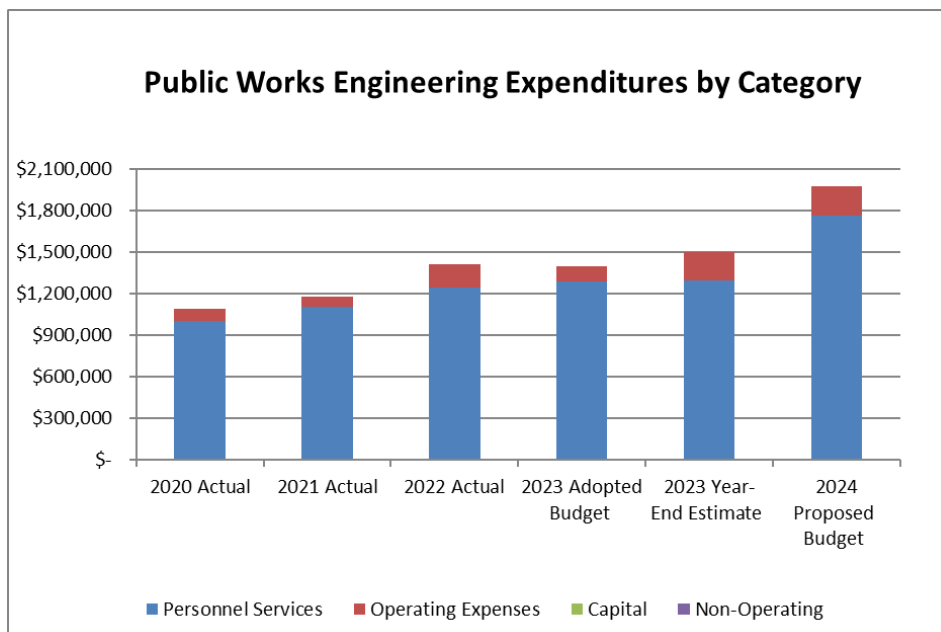
<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
<b>Public Works - Administration Expenditures</b>							
01-300-6010	Salary . Regular	221,968	250,729	500,541	656,655	600,000	94,052
01-300-6020	Salary . Overtime	7,466	365	541	3,000	3,000	3,120
01-300-6030	Social Security	11,837	12,739	28,396	36,868	30,000	38,343
01-300-6035	Medicare	3,464	3,624	7,237	6,204	6,000	6,452
01-300-6040	Worker's Comp. Ins.	3,678	3,513	7,667	11,985	10,000	19,485
01-300-6050	Medical	7,391	28,832	63,888	46,051	46,051	48,354
01-300-6051	Life	607	626	1,288	1,131	1,000	1,176
01-300-6052	Disability	691	756	1,546	1,299	1,200	1,299
01-300-6053	Dental	931	1,101	1,884	2,026	1,800	2,026
01-300-6054	Vision	193	228	389	420	300	420
01-300-6055	Short-Term Disability	48	54	97	100	75	100
01-300-6060	ICMA 401A . General Govern	14,041	16,096	35,038	29,326	25,000	30,499
01-300-6130	Educational Benefits	1,607	-	-	-	-	-
01-300-6141	ICMA 457 Match 2%	1,777	-	-	-	-	-
01-300-6150	Uniforms	-	-	85	-	-	-
01-300-6160	Unemployment Insurance	64	54	136	131	100	2,736
01-300-7110	Supplies Office	2,120	1,519	2,291	2,500	2,500	2,500
01-300-7112	Printer Supplies	431	15	-	-	-	-
01-300-7115	Non-Capital Equipment	-	-	222	-	-	-
01-300-7280	Books Magazines Subscripti	330	144	138	200	200	200
01-300-7285	Dues & Memberships	1,239	1,565	2,545	1,800	1,800	2,300
01-300-7300	Supplies Other Special	600	-	639	1,000	1,000	1,000
01-300-7420	Business Meetings	953	1,284	1,376	2,000	2,000	2,000
01-300-7430	Professional/Consulting Sv	9,759	75,859	58,067	75,000	75,000	225,000
01-300-7446	Uniforms	-	155	2,741	300	600	1,800
01-300-7450	Learning & Education	925	1,324	4,768	4,000	4,000	4,000
01-300-7540	Copier Lease - Non Lewan	439	-	-	-	-	-
<b>Total Public Works - Administration Expenditures</b>		<b>292,558</b>	<b>400,582</b>	<b>721,520</b>	<b>881,996</b>	<b>811,626</b>	<b>486,862</b>



**Public Works - Engineering**

**Expenditures by Line Item**

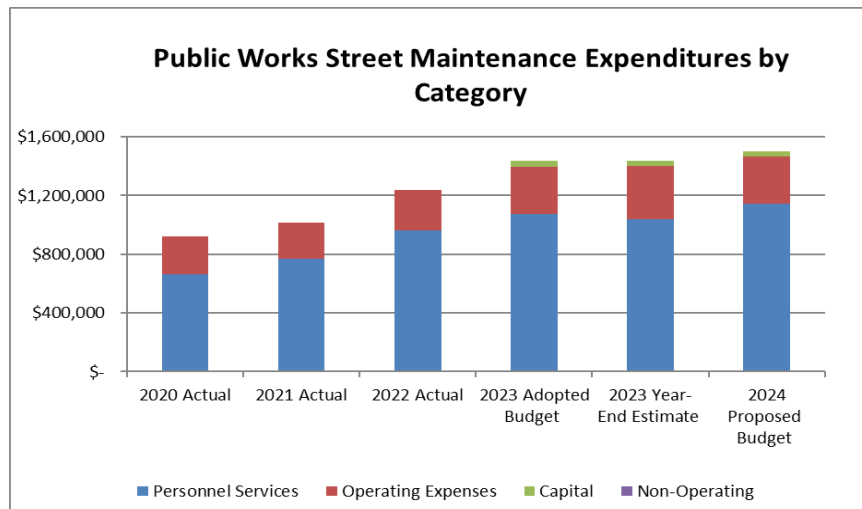
<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
<b>Public Works - Engineering Expenditures</b>						
01-301-6010 Salary . Regular	787,649	865,863	942,166	1,016,257	1,000,000	1,345,979
01-301-6020 Salary . Overtime	94	1,056	23,802	6,000	30,000	31,200
01-301-6022 Special Event Overtime	-	-	812	-	-	-
01-301-6030 Social Security	49,958	53,830	59,504	62,248	62,248	82,306
01-301-6035 Medicare	11,693	12,590	14,032	14,153	14,153	18,828
01-301-6040 Worker's Comp. Ins.	11,986	11,647	11,894	13,076	13,076	23,244
01-301-6050 Medical	83,185	99,380	123,957	101,781	101,781	154,674
01-301-6051 Life	1,940	1,902	2,246	2,378	2,378	3,239
01-301-6052 Disability	2,195	2,182	2,578	2,730	2,730	3,575
01-301-6053 Dental	4,258	3,785	4,123	4,954	4,954	6,565
01-301-6054 Vision	881	845	841	1,026	1,026	1,377
01-301-6055 Short-Term Disability	213	202	225	243	243	324
01-301-6060 ICMA 401A . General Govern	43,223	47,657	59,148	62,038	62,038	87,188
01-301-6141 ICMA 457 Match 2%	4,601	-	-	-	-	-
01-301-6150 Uniforms	579	269	887	450	450	1,000
01-301-6160 Unemployment Insurance	262	326	459	266	266	524
01-301-7110 Supplies Office	1,012	1,011	2,850	3,300	3,000	3,300
01-301-7112 Printer Supplies	849	35	-	-	-	-
01-301-7270 Small Tools	300	1,320	873	1,500	1,000	1,500
01-301-7280 Books Magazines Subscripti	82	-	462	200	200	200
01-301-7285 Dues & Memberships	2,192	3,174	3,653	3,400	3,400	3,700
01-301-7350 Hardware Periphery	6,784	608	4,325	5,000	3,500	5,000
01-301-7360 Software Maintenance & Licensing	10,307	-	-	-	-	-
01-301-7420 Business Meetings	435	933	548	800	800	800
01-301-7430 Professional/Consulting Sv	55,361	64,248	141,897	85,000	175,000	185,000
01-301-7446 Uniforms	1,330	1,807	2,280	2,000	2,000	3,500
01-301-7450 Learning & Education	4,142	6,454	9,706	11,000	15,000	13,000
01-301-7540 Copier Lease - Non Lewan	927	-	-	-	-	-
01-301-7541 Copier Lease - Lewan	2,040	-	-	-	-	-
<b>Total Public Works - Engineering Expenditures</b>	<b>1,088,480</b>	<b>1,181,125</b>	<b>1,413,267</b>	<b>1,399,800</b>	<b>1,499,243</b>	<b>1,976,024</b>



## Public Works – Street Maintenance

### Expenditures by Line Item

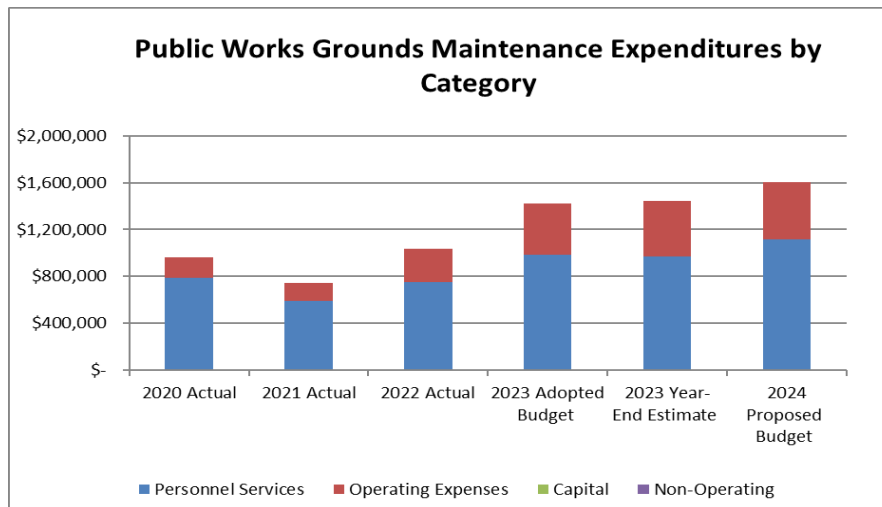
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Public Works - Street Maintenance Expenditures</b>							
01-302-6010	Salary . Regular	450,652	529,262	628,627	718,234	700,000	746,963
01-302-6020	Salary . Overtime	27,370	26,078	46,560	36,743	35,000	46,845
01-302-6022	Special Event Overtime	-	5,023	5,441	-	-	-
01-302-6030	Social Security	31,173	34,911	41,959	44,530	40,000	46,311
01-302-6035	Medicare	7,299	8,165	9,809	8,913	8,000	9,270
01-302-6040	Worker's Comp. Ins.	23,523	23,331	27,377	31,672	30,000	48,172
01-302-6050	Medical	87,512	99,976	146,356	166,107	160,000	174,412
01-302-6051	Life	1,264	1,340	1,617	1,561	1,500	1,623
01-302-6052	Disability	1,451	1,514	1,827	1,792	1,700	1,792
01-302-6053	Dental	3,980	4,136	5,148	4,954	4,500	4,954
01-302-6054	Vision	823	889	1,109	1,026	1,000	1,026
01-302-6055	Short-Term Disability	198	219	266	243	200	243
01-302-6060	ICMA 401A General Government	28,241	32,945	42,791	56,601	56,000	58,865
01-302-6141	ICMA 457 Match 2%	708	-	-	-	-	-
01-302-6150	Uniforms	-	212	250	1,200	1,500	1,200
01-302-6160	Unemployment Insurance	270	271	359	252	252	262
01-302-7110	Supplies Office	713	598	1,265	1,200	1,000	1,200
01-302-7112	Printer Supplies	278	-	-	-	-	-
01-302-7115	Non-Capital Equipment	-	-	-	3,000	3,000	3,000
01-302-7160	Sand & Gravel	6,259	2,000	3,440	2,000	2,000	2,000
01-302-7190	Supplies Snow/Ice Removal	141,865	152,332	161,065	177,000	200,000	177,000
01-302-7270	Small Tools	1,149	1,924	3,531	4,000	4,000	4,000
01-302-7285	Dues & Memberships	167	490	1,145	450	1,000	450
01-302-7300	Supplies Other Special	910	2,068	5,539	4,000	4,000	4,000
01-302-7350	Hardware Maintenance	-	1,217	1,086	-	-	-
01-302-7360	Software Maintenance & Licensing	7,023	-	-	-	-	-
01-302-7420	Business Meetings	1,888	1,122	2,069	2,700	2,700	2,700
01-302-7430	Professional/Consulting Svcs	47,045	57,674	66,748	62,800	73,500	62,800
01-302-7442	Personnel Recruitment	-	2,337	-	-	-	-
01-302-7446	Uniforms	6,837	7,462	15,845	9,750	9,700	9,750
01-302-7450	Learning & Education	1,900	3,000	6,305	5,500	7,500	5,500
01-302-7461	In House Curb, Gutter, Sidewlk	14,530	8,874	1,864	22,800	22,800	22,800
01-302-7510	Rentals	4,194	7,500	8,182	7,500	7,500	7,500
01-302-7540	Copier Lease - Non Lewan	595	-	-	-	-	-
01-302-7570	Other Equipment Maint.	22,342	-	-	20,600	20,600	20,600
01-302-7860	Other Equipment	-	-	-	38,000	35,000	38,000
<b>Total Public Works - Street Maintenance Expenditures</b>		<b>922,158</b>	<b>1,016,868</b>	<b>1,237,582</b>	<b>1,435,128</b>	<b>1,433,952</b>	<b>1,503,239</b>



**Public Works – Grounds Maintenance**

**Expenditures by Line Item**

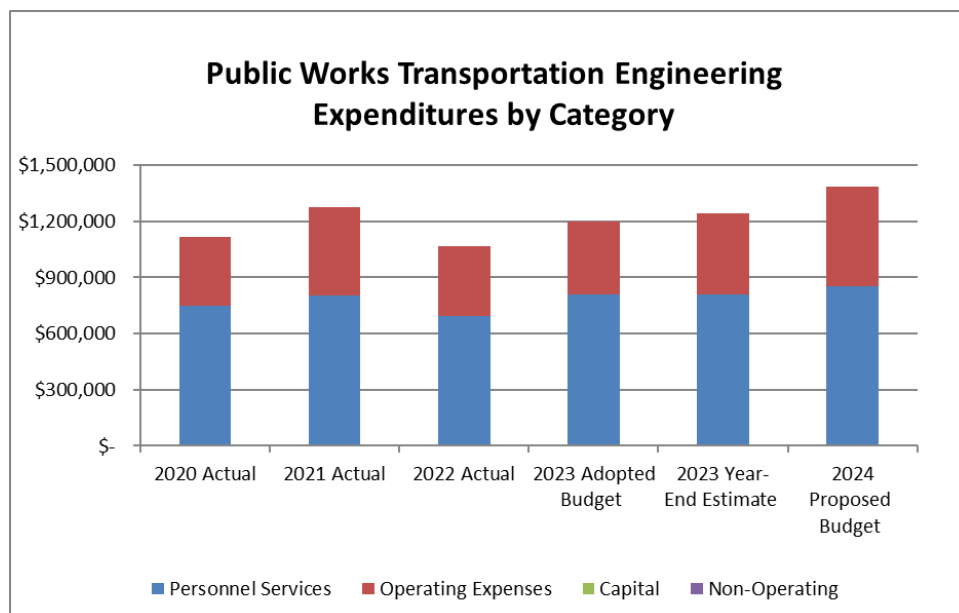
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Public Works - Grounds Maintenance Expenditures</b>							
01-303-6010	Salary . Regular	562,198	395,999	517,961	700,627	700,000	787,277
01-303-6020	Salary . Overtime	9,387	9,407	14,466	15,008	15,000	16,128
01-303-6022	Special Event Overtime	-	6,792	2,777	-	-	-
01-303-6030	Social Security	41,023	31,396	38,828	43,438	40,000	48,810
01-303-6035	Medicare	9,968	7,343	9,081	9,192	9,000	10,409
01-303-6040	Worker's Comp. Ins.	14,828	12,388	13,775	15,292	15,000	25,848
01-303-6050	Medical	103,980	91,185	105,212	129,445	129,445	151,852
01-303-6051	Life	1,426	1,233	1,513	1,649	1,600	1,873
01-303-6052	Disability	1,484	1,410	1,737	2,205	2,000	2,380
01-303-6053	Dental	4,954	3,938	4,522	5,504	4,900	6,041
01-303-6054	Vision	994	863	1,003	1,139	1,130	1,256
01-303-6055	Short-Term Disability	244	211	237	270	270	297
01-303-6060	ICMA 401A General Government	31,612	29,745	38,793	56,006	50,000	62,937
01-303-6141	ICMA 457 Match 2%	2,758	-	-	-	-	-
01-303-6150	Uniforms	899	865	1,063	1,350	1,300	1,500
01-303-6160	Unemployment Insurance	360	358	434	372	400	438
01-303-7110	Supplies Office	362	350	286	800	800	800
01-303-7112	Printer Supplies	231	-	-	-	-	-
01-303-7230	Grounds Maint Materials	57,998	44,645	34,599	30,000	30,000	30,000
01-303-7231	Irrigation	-	-	35,817	35,000	46,115	35,000
01-303-7232	Horticulture Program	-	-	14,089	20,000	25,000	25,000
01-303-7270	Small Tools	4,766	2,797	292	-	-	-
01-303-7285	Dues & Memberships	791	1,147	496	2,500	2,500	2,500
01-303-7300	Grounds Maint Materials	12	-	-	-	-	-
01-303-7350	Hardware Periphery	1,650	1,834	1,306	3,000	3,500	3,000
01-303-7360	Software Maintenance & Licensing	6,483	-	-	-	-	-
01-303-7420	Business Meetings	1,229	687	899	1,000	1,000	1,000
01-303-7430	Professional/Consulting Svcs	63,032	70,846	126,167	271,000	289,000	303,000
01-303-7433	SPP Maintenance Contract	-	-	27,592	25,000	25,000	25,000
01-303-7446	Uniforms	3,616	4,911	4,393	5,480	5,000	5,480
01-303-7450	Learning & Education	3,024	3,001	3,918	3,300	4,000	7,300
01-303-7461	Community Gardens	2,257	3,384	7,472	8,000	8,000	8,000
01-303-7510	Rentals	378	1,500	1,217	1,500	1,500	1,500
01-303-7540	Copier Lease - Non Lewan	595	-	-	-	-	-
01-303-7581	Fence/Wall Maintenance	9,880	3,944	7,440	7,000	7,000	7,000
01-303-7743	Tree Planting Maintenance	18,234	14,912	17,326	27,000	27,000	30,000
<b>Total Public Works - Grounds Maintenance Expenditures</b>		<b>960,653</b>	<b>747,090</b>	<b>1,034,709</b>	<b>1,422,077</b>	<b>1,445,460</b>	<b>1,601,626</b>



## Public Works – Transportation Engineering

### Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Public Works - Transportation Engineering Expenditures</b>							
01-304-6010	Salary . Regular	553,001	601,464	510,096	586,580	586,580	610,043
01-304-6020	Salary . Overtime	10,407	8,469	8,107	11,000	11,000	11,440
01-304-6030	Social Security	35,974	37,357	31,779	36,368	36,368	37,823
01-304-6035	Medicare	8,413	8,737	7,432	8,142	8,142	8,468
01-304-6040	Worker's Comp. Ins.	17,700	16,791	13,733	17,815	17,815	28,565
01-304-6050	Medical	77,644	86,189	81,134	96,837	96,837	101,679
01-304-6051	Life	1,533	1,536	1,410	1,482	1,482	1,541
01-304-6052	Disability	1,760	1,763	1,618	1,702	1,702	1,702
01-304-6053	Dental	3,688	3,045	2,628	3,027	3,027	3,027
01-304-6054	Vision	763	675	463	627	627	627
01-304-6055	Short-Term Disability	192	184	163	176	176	176
01-304-6060	ICMA 401A . General Govern	34,574	36,924	35,643	46,809	46,809	48,681
01-304-6141	ICMA 457 Match 2%	2,865	-	-	-	-	-
01-304-6150	Uniforms	150	116	371	450	450	450
01-304-6160	Unemployment Insurance	198	190	245	241	241	251
01-304-7110	Supplies Office	45	240	233	500	500	1,000
01-304-7112	Printer Supplies	249	10	-	-	-	-
01-304-7200	Traffic Lane Marking	56,790	31,835	54,909	58,000	58,000	63,800
01-304-7210	Traffic & Street Signs	35,503	38,409	38,339	47,200	47,200	52,000
01-304-7240	Traffic Signal Maintenance & Supplies	107,147	77,712	78,910	84,000	84,000	84,000
01-304-7270	Small Tools	1,762	1,762	2,008	2,400	2,000	2,400
01-304-7285	Dues & Memberships	2,118	2,368	2,595	2,300	2,300	4,000
01-304-7350	Hardware Periphery	609	-	1,456	1,000	1,000	1,000
01-304-7360	Software Maintenance & Licensing	30,759	-	-	-	-	-
01-304-7420	Business Meetings	337	-	185	500	500	1,000
01-304-7430	Professional & Consulting	96,175	162,843	113,325	100,000	138,000	100,000
01-304-7446	Uniforms	1,597	1,212	1,408	2,300	2,300	2,900
01-304-7450	Learning & Education	3,319	2,074	8,570	5,500	5,500	12,000
01-304-7540	Copier Lease - Non Lewan	244	-	-	-	-	-
01-304-7565	Traffic Signal System Main	32,841	151,414	72,387	85,000	85,000	200,000
01-304-7566	Guardrail Maintenance	-	-	-	-	5,000	5,000
<b>Total Public Works - Transportation Engineering Expenditures</b>		<b>1,118,359</b>	<b>1,273,318</b>	<b>1,069,150</b>	<b>1,199,956</b>	<b>1,242,556</b>	<b>1,383,573</b>

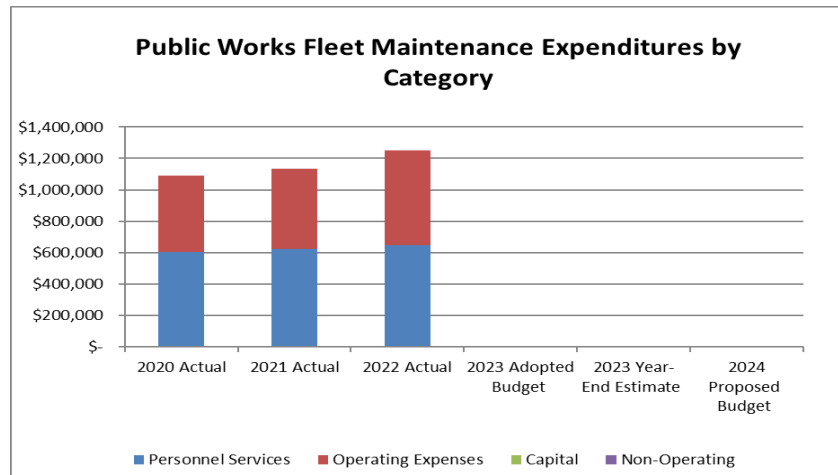




**Public Works – Fleet Maintenance**

**Expenditures by Line Item**

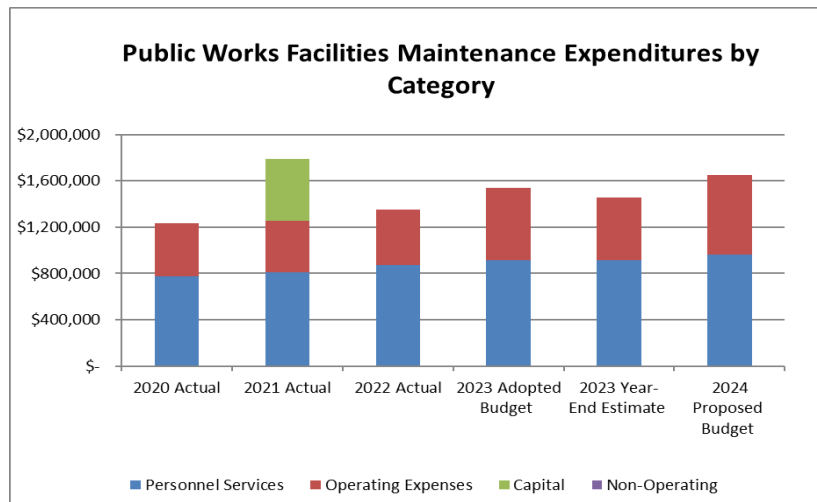
<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
<b>Public Works - Fleet Maintenance Expenditures</b>							
01-305-6010	Salary . Regular	450,538	466,002	482,547	-	-	-
01-305-6020	Salary . Overtime	3,165	4,244	2,925	-	-	-
01-305-6030	Social Security	29,650	29,118	29,818	-	-	-
01-305-6035	Medicare	6,935	6,810	6,974	-	-	-
01-305-6040	Worker's Comp. Ins.	10,745	10,789	9,701	-	-	-
01-305-6050	Medical	66,176	70,656	77,538	-	-	-
01-305-6051	Life	1,187	1,119	1,181	-	-	-
01-305-6052	Disability	1,399	1,414	1,452	-	-	-
01-305-6053	Dental	3,247	2,926	2,830	-	-	-
01-305-6054	Vision	613	593	477	-	-	-
01-305-6055	Short-Term Disability	186	174	169	-	-	-
01-305-6060	ICMA 401A . General Government	26,898	27,237	30,494	-	-	-
01-305-6130	Educational Benefits	-	463	-	-	-	-
01-305-6140	ICMA . Deferred Comp	788	1,223	1,279	-	-	-
01-305-6141	ICMA 457 Match 2%	2,664	-	-	-	-	-
01-305-6160	Unemployment Insurance	186	177	221	-	-	-
01-305-7110	Supplies Office	719	652	1,037	-	-	-
01-305-7112	Printer Supplies	635	-	-	-	-	-
01-305-7220	Supplies Bldg Materials	934	490	2,078	-	-	-
01-305-7270	Small Tools	6,969	3,511	2,740	-	-	-
01-305-7280	Books Magazines Subscription	259	284	329	-	-	-
01-305-7285	Dues & Memberships	1,377	920	632	-	-	-
01-305-7300	Supplies Other Special	278	(252)	-	-	-	-
01-305-7321	Unleaded Gas	101,328	161,425	215,791	-	-	-
01-305-7322	Diesel Fuel	40,545	53,202	60,424	-	-	-
01-305-7325	Tires	24,067	40,119	39,887	-	-	-
01-305-7326	Parts Batteries Supplies	190,448	175,504	176,627	-	-	-
01-305-7350	Hardware Periphery	-	-	66	-	-	-
01-305-7360	Software Maintenance & Licensing	55,568	-	-	-	-	-
01-305-7420	Business Meetings	740	121	405	-	-	-
01-305-7430	Professional/Consulting	-	90	-	-	-	-
01-305-7446	Uniforms	4,814	4,002	4,738	-	-	-
01-305-7450	Learning & Education	4,861	3,068	8,417	-	-	-
01-305-7510	Rentals	431	202	1,968	-	-	-
01-305-7540	Copier Lease - Non Lewan	1,289	1,612	-	-	-	-
01-305-7570	Other Equipment Maintenance	11,330	11,583	20,388	-	-	-
01-305-7700	Outside Labor/Parts/Vehicle Wash	40,809	53,033	67,874	-	-	-
<b>Total Public Works - Fleet Maintenance Expenditures</b>		<b>1,091,778</b>	<b>1,132,510</b>	<b>1,251,009</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Public Works – Facilities Maintenance**

**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
<b>Public Works - Facilities Maintenance Expenditures</b>							
01-177-6010	Salary . Regular	559,884	580,182	606,651	645,739	645,739	671,569
01-177-6020	Salary . Overtime	5,926	11,864	17,019	25,875	25,875	28,574
01-177-6022	Special Event Overtime	-	-	279	-	-	-
01-177-6030	Social Security	35,867	36,822	38,702	40,035	40,035	41,636
01-177-6035	Medicare	8,388	8,612	9,051	9,493	9,493	9,873
01-177-6040	Worker's Comp. Ins.	18,047	16,362	14,629	18,190	18,190	28,190
01-177-6050	Medical	99,377	108,978	132,510	115,740	115,740	121,527
01-177-6051	Life	1,545	1,521	1,576	1,694	1,694	1,762
01-177-6052	Disability	1,677	1,689	1,870	1,826	1,826	1,826
01-177-6053	Dental	4,623	4,783	4,807	5,788	5,788	5,788
01-177-6054	Vision	913	1,035	1,029	1,196	1,196	1,196
01-177-6055	Short-Term Disability	277	266	227	284	284	284
01-177-6060	ICMA 401A . General Govern	34,359	36,228	42,017	44,312	44,312	46,084
01-177-6140	ICMA . Deferred Comp	94	-	-	-	-	-
01-177-6141	ICMA 457 Match 2%	2,116	-	-	-	-	-
01-177-6150	Uniforms	554	566	814	1,050	1,050	1,050
01-177-6160	Unemployment Insurance	314	319	361	266	266	277
01-177-7110	Supplies Office	1,884	2,142	2,682	3,475	3,396	3,475
01-177-7112	Printer Supplies	334	-	-	-	-	-
01-177-7115	Non-capital Equipment	14,295	-	-	-	-	-
01-177-7116	Furniture, Fixtures & Equipment	-	6,814	20,293	35,000	39,300	70,000
01-177-7120	Supplies Janitorial	14,626	12,198	14,034	23,000	17,300	23,000
01-177-7220	Supplies Bldg Materials	70,244	71,637	82,511	104,000	100,000	104,000
01-177-7270	Small Tools	3,134	3,644	4,334	7,600	3,500	7,600
01-177-7285	Dues & Memberships	313	804	1,312	3,500	2,300	3,500
01-177-7350	Hardware Periphery	2,745	-	936	-	-	-
01-177-7360	Software Maintenance	36,304	-	-	-	-	-
01-177-7420	Business Meetings	1,481	1,244	606	1,500	1,500	1,500
01-177-7430	Professional/Consulting Sv	189,067	204,474	195,132	240,000	153,000	240,000
01-177-7438	Janitorial Services	54,966	55,169	67,494	70,000	78,850	82,000
01-177-7446	Uniforms	3,830	3,265	3,198	4,500	3,900	4,500
01-177-7450	Learning & Education	2,195	3,252	9,169	10,500	10,100	10,500
01-177-7525	Refuse and Recycle	14,118	13,804	14,924	22,600	18,500	22,600
01-177-7540	Copier Lease - Non Lewan	595	-	-	-	-	-
01-177-7580	Bldg & Property M & R	49,412	65,568	66,785	100,000	112,000	120,000
01-177-7820	Building Improvements	-	533,971	-	-	-	-
<b>Total Public Works - Facilities Maintenance Expenditures</b>		<b>1,233,505</b>	<b>1,787,213</b>	<b>1,354,950</b>	<b>1,537,163</b>	<b>1,455,134</b>	<b>1,652,311</b>



## Community Development Budget Summary

### *Did You Know?*

*In 2023, the Code Compliance Division handled 1,200 requests for service out of the 1,690 received for the city in 2022. That is 71% of all requests for service last year.*

### Community Development Department

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

#### Major Programs

- **Building Inspections:** Perform inspections of residential, commercial, and industrial buildings and properties, and inspect properties for habitability and safe occupancy.
- **Development Review:** Review development applications for all current planning case types from initial application through recordation of final documents. Provide guidance to multiple stakeholders on adopted ordinances, policies, plans, and procedures, and coordinate with other departments in the advancement of planning related policies.
- **Unified Land Use Code:** Continued implementation of the Unified Land Use Code (ULUC) with refinements approved by City Council on an annual basis. The ULUC is a living document and central to Council Goal 8: Good Governance, Objective 3 – Continuous Improvement to the City Code and Council Strategic Outcome of High-Quality Governance.
- **Research/Record Management:** Research, compile, and maintain records in support of Open Record Requests, zoning interpretations, and IT/GIS Tech projects. This includes internal records from TRAKiT, Smartsheets, SharePoint, Laserfiche, Development Activity List, EnCodePlus and StoryMaps.
- **Permit Center – Over the Counter Permitting:** Review, process, and issue a variety of permits to contractors, developers, and homeowners via the permit center both in person and virtually.

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

By providing efficient, transparent, and thorough processes and procedures to cultivate high-quality neighborhoods and compatible reinvestment. Community Development enables opportunities for the community to thrive by providing services such as community outreach and long-range planning with unwavering integrity and ethics to encourage full participation in shaping the future of our community.

#### Service Delivery Improvements for 2024

- Creating new and improved development services programs and processes to increase internal and external customer satisfaction with planning, building, and opening of projects in the city
- Realignment of Code Compliance program priorities to align with council’s workplan to include better outreach, response, and availability for the community
- Creation of a more robust city preservation plan
- Greater cross-departmental collaboration and leadership on citywide projects including Development Review, Neighborhood and Community Improvement Grants, Downtown Projects, Neighborhood Parking Permit Program, and the Santa Fe/Mineral Intersection improvements

**Community Development Budget Summary (continued)**

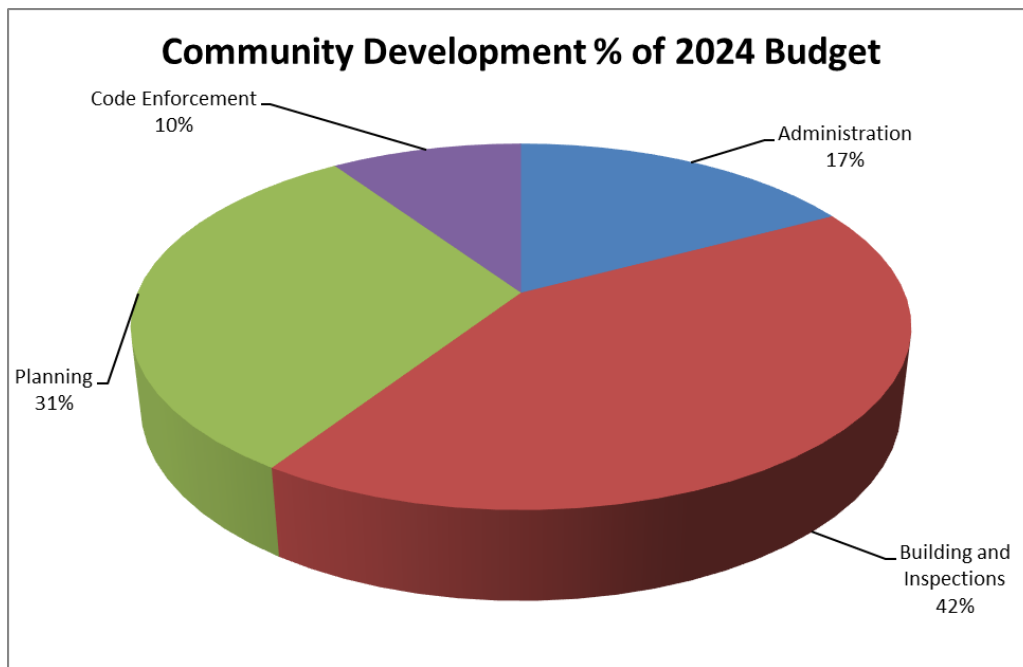
**Performance Summary**  
**Performance Measures for Major Programs**

Program	What we Measure and Why	2022	2023 Estimate	2024 Goal
<b>Building Permits</b>	<b>Measure:</b> Availability of building permits for online application and issuance <b>Reason:</b> Convenience and expedience for participants within the permitting process	80% Residential 0% Commercial	100% Residential 20% Commercial	100% Residential 100% Commercial
<b>Unified Land Use Code (ULUC)</b>	<b>Measure:</b> ULUC annual refinements and adoption timeline <b>Reason:</b> Effective contract and project management of council's ongoing goal for the ULUC to be a living document	100% (8/16/22) 25% towards development of next update	100% by Oct. 2023 25% towards development of next update	Address Corridor Overlay District Regulations
<b>Research/Record Management</b>	<b>Measure:</b> Increase publicly available digital documents <b>Reason:</b> Better, more accurate customer service	60% documents available	60% documents available	75% documents available
<b>Permit Center</b>	<b>Measure:</b> Average turnaround time from submittal to issuance of permits <b>Reason:</b> Predictability, scheduling, and expedience of projects within the process	10-15 days – All permit types	30 days – All permit types	10-15 days – Residential permits 30-40 days – Commercial permits
<b>Development Review</b>	<b>Measure:</b> Number of active cases per planner <b>Reason:</b> Inversely correlates to the level of service per customer (higher caseload = longer turnaround + lower level of service)	18.3 active cases per planner	12 active cases per planner (*FTE added in 2023)	TBD dependent on outcome of Development Process Improvement

## Community Development Budget Summary Overview

### Division Budget Summary Overview

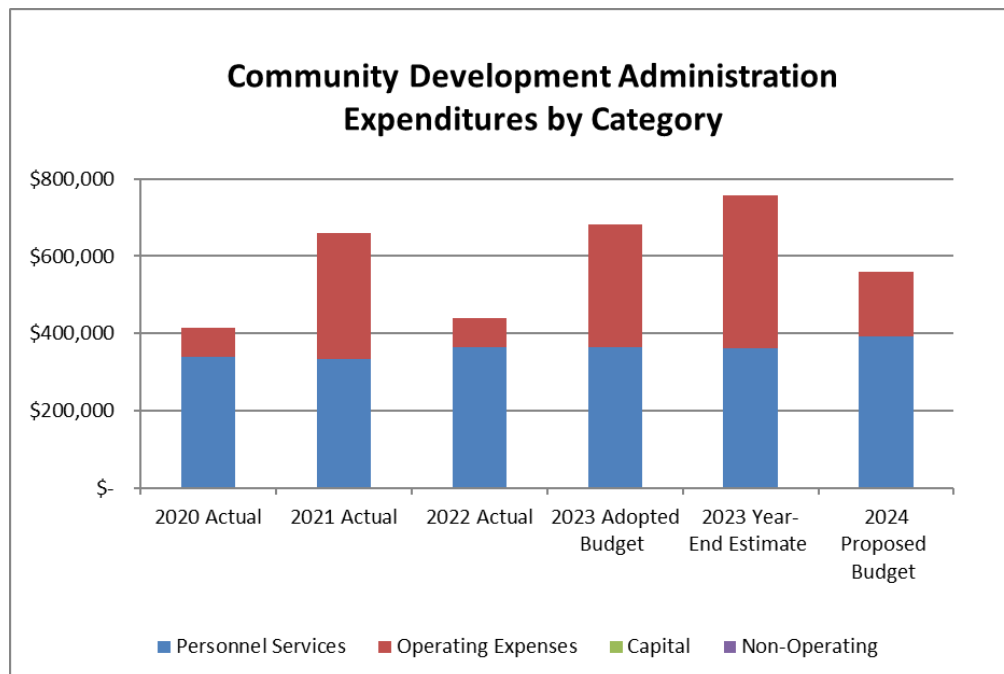
Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
Comm Dev Administration	413,493	658,515	439,021	682,356	756,664	559,416
Comm Dev Building and Inspections	1,027,261	945,377	893,539	1,459,634	1,452,703	1,366,156
Comm Dev Planning	565,604	571,161	711,114	916,267	913,217	1,016,934
Comm Dev Code Enforcement	291,006	273,791	256,164	-	-	307,746
<i>Total Expenditures - Community Development</i>	<i>2,297,365</i>	<i>2,448,843</i>	<i>2,299,839</i>	<i>3,058,257</i>	<i>3,122,584</i>	<i>3,250,252</i>



## Community Development – Administration

### Expenditures by Line Item

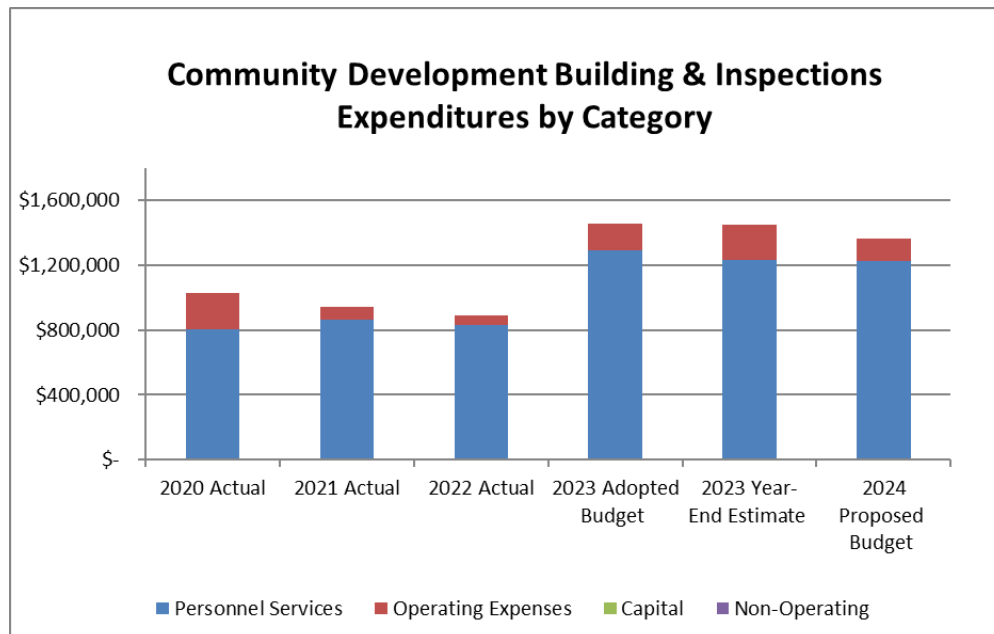
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Comm Dev - Administration Expenditures</b>							
01-320-6010	Salary . Regular	273,159	265,628	289,357	287,842	285,000	310,796
01-320-6020	Salary . Overtime	182	23	-	518	518	539
01-320-6030	Social Security	15,475	14,986	16,655	16,299	16,299	16,951
01-320-6035	Medicare	4,018	3,798	4,123	3,720	3,720	3,869
01-320-6040	Worker's Comp. Ins.	311	312	309	284	284	1,784
01-320-6050	Medical	26,609	28,832	31,407	31,398	31,398	32,968
01-320-6051	Life	691	671	741	691	691	719
01-320-6052	Disability	782	770	851	794	794	794
01-320-6053	Dental	1,536	1,409	1,409	1,376	1,376	1,376
01-320-6054	Vision	330	317	317	285	285	285
01-320-6055	Short-Term Disability	84	81	81	68	68	68
01-320-6060	ICMA 401A . General Govern	13,938	14,491	17,153	22,097	22,097	22,981
01-320-6140	ICMA . Deferred Comp	1,792	1,839	2,185	-	-	-
01-320-6141	ICMA 457 Match 2%	1,431	-	-	-	-	-
01-320-6160	Unemployment Insurance	107	82	102	84	84	87
01-320-7110	Supplies Office	1,327	1,092	1,630	1,500	1,500	1,500
01-320-7112	Printer Supplies	409	-	-	-	-	-
01-320-7115	Non-capital Equipment	-	-	175	15,500	15,500	200
01-320-7285	Dues & Memberships	1,457	1,338	1,443	2,000	1,500	2,000
01-320-7350	Hardware Periphery	158	-	718	1,000	750	1,000
01-320-7420	Business Meetings	968	1,219	615	2,000	1,000	1,500
01-320-7430	Professional/Consulting Sv	66,259	276,200	63,637	238,300	270,000	105,000
01-320-7442	Personnel Recruitment	-	-	-	500	500	500
01-320-7446	Uniforms	255	-	-	600	300	500
01-320-7450	Learning & Education	1,229	2,467	6,112	5,500	3,000	4,000
01-320-7461	Main St Historic District	-	42,959	-	50,000	100,000	50,000
01-320-7540	Copier Lease - Non Lewan	478	-	-	-	-	-
01-320-7541	Copier Lease - Lewan	510	-	-	-	-	-
<b>Total Comm Dev - Administration Expenditures</b>		<b>413,493</b>	<b>658,515</b>	<b>439,021</b>	<b>682,356</b>	<b>756,664</b>	<b>559,416</b>



## Community Development – Building and Inspections

### Expenditures by Line Item

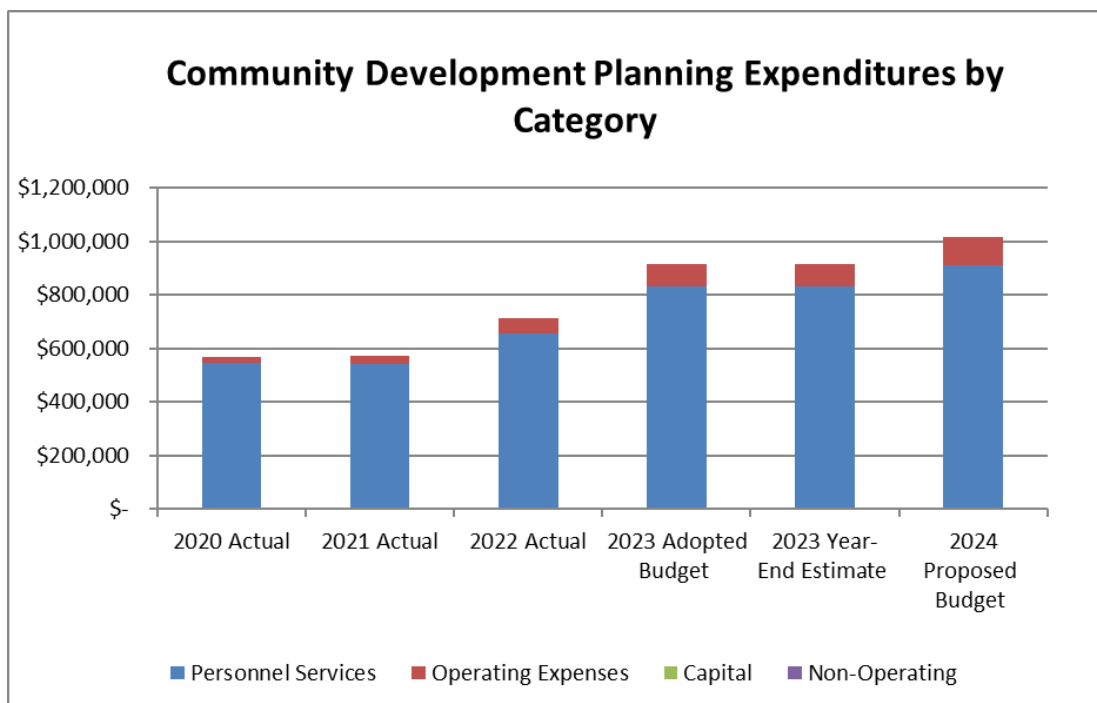
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Comm Dev - Building &amp; Inspections Expenditures</b>							
01-321-6010	Salary . Regular	595,574	633,506	607,251	918,746	875,000	891,734
01-321-6020	Salary . Overtime	30,198	26,678	16,880	51,750	50,000	53,820
01-321-6030	Social Security	40,651	40,812	38,287	56,192	50,000	53,042
01-321-6035	Medicare	9,507	9,545	8,954	13,367	13,000	12,639
01-321-6040	Worker's Comp. Ins.	8,021	8,066	6,619	14,339	13,500	14,235
01-321-6050	Medical	74,964	97,380	101,587	150,175	150,000	118,212
01-321-6051	Life	1,570	1,417	1,493	2,328	2,000	2,186
01-321-6052	Disability	1,790	1,917	1,714	2,673	2,400	2,414
01-321-6053	Dental	3,810	4,069	3,996	6,054	5,500	4,802
01-321-6054	Vision	788	880	864	1,252	1,200	1,018
01-321-6055	Short-Term Disability	226	231	189	324	320	275
01-321-6060	ICMA 401A . General Govern	33,924	40,452	41,363	71,448	68,000	68,576
01-321-6140	ICMA . Deferred Comp	868	-	-	-	-	-
01-321-6141	ICMA 457 Match 2%	2,890	-	-	-	-	-
01-321-6160	Unemployment Insurance	404	278	344	336	300	552
01-321-7110	Supplies Office	2,642	1,135	1,488	6,500	5,000	3,500
01-321-7112	Printer Supplies	1,076	-	-	-	-	-
01-321-7115	Non-capital Equipment	-	-	6,645	2,500	2,500	1,500
01-321-7280	Books Magazines Subscriptions	9,516	5,302	3,122	5,000	5,000	4,500
01-321-7285	Dues & Memberships	1,170	924	245	1,500	1,500	1,900
01-321-7350	Hardware Periphery	-	-	1,987	6,150	6,100	1,500
01-321-7360	Software Maintenance & Licensing	84,510	-	-	-	-	-
01-321-7419	Bank Fees	(36)	735	949	1,000	1,000	1,000
01-321-7420	Business Meetings	219	726	1,200	2,500	2,000	2,000
01-321-7430	Professional/Consulting Sv	106,272	58,865	36,548	103,000	160,883	103,000
01-321-7446	Uniforms	4,294	490	3,214	4,000	4,000	3,250
01-321-7450	Learning & Education	5,025	11,970	8,600	18,500	18,500	14,000
01-321-7461	Environmental & Code Enforcement	(100)	-	-	20,000	15,000	6,500
01-321-7540	Copier Lease - Non Lewan	5,095	-	-	-	-	-
01-321-7541	Copier Lease - Lewan	2,394	-	-	-	-	-
<b>Total Comm Dev - Building &amp; Inspections Expenditures</b>		<b>1,027,261</b>	<b>945,377</b>	<b>893,539</b>	<b>1,459,634</b>	<b>1,452,703</b>	<b>1,366,156</b>



## Community Development – Planning

### Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Comm Dev - Planning Expenditures</b>							
01-322-6010	Salary - Regular	428,876	420,368	513,655	638,676	638,676	707,760
01-322-6030	Social Security	27,575	25,971	31,699	39,597	39,597	41,181
01-322-6035	Medicare	6,449	6,074	7,414	9,282	9,282	9,653
01-322-6040	Worker's Comp. Ins.	491	507	526	718	718	3,218
01-322-6050	Medical	47,685	56,227	62,344	82,181	82,181	86,290
01-322-6051	Life	1,189	1,120	1,312	1,728	1,728	1,797
01-322-6052	Disability	1,348	1,276	1,507	1,984	1,984	1,984
01-322-6053	Dental	2,329	2,408	2,744	3,853	3,853	3,853
01-322-6054	Vision	482	504	618	797	797	797
01-322-6055	Short-Term Disability	140	124	149	189	189	189
01-322-6060	ICMA 401A - General Govern	27,127	26,828	33,973	51,094	51,094	53,138
01-322-6141	ICMA 457 Match 2%	2,630	-	-	-	-	-
01-322-6160	Unemployment Insurance	136	159	274	168	168	175
01-322-7110	Supplies Office	401	475	266	1,000	300	500
01-322-7112	Printer Supplies	667	-	-	-	-	-
01-322-7115	Non-Capital Equipment	320	-	169	1,000	300	300
01-322-7285	Dues & Memberships	3,386	3,517	4,255	6,000	6,000	6,000
01-322-7350	Hardware Periphery	-	-	2,624	2,500	1,000	1,400
01-322-7360	Software Maintenance & Licensing	319	-	-	-	-	-
01-322-7420	Business Meetings	387	201	501	1,000	350	500
01-322-7430	Prof Contult Neighborhood Partnership Grant	9,781	17,733	37,395	50,000	57,000	75,000
01-322-7446	Uniforms	461	-	235	1,500	500	1,200
01-322-7450	Learning & Education	2,080	3,387	5,266	15,000	15,000	15,000
01-322-7461	Hist. Pres. Tax Refund	103	201	-	4,000	500	4,000
01-322-7463	Community Outreach Prog	-	4,082	4,190	4,000	2,000	3,000
01-322-7540	Copier Lease - Non Lewan	732	-	-	-	-	-
01-322-7541	Copier Lease - Lewan	510	-	-	-	-	-
<b>Total Comm Dev - Planning Expenditures</b>		<b>565,604</b>	<b>571,161</b>	<b>711,114</b>	<b>916,267</b>	<b>913,217</b>	<b>1,016,934</b>

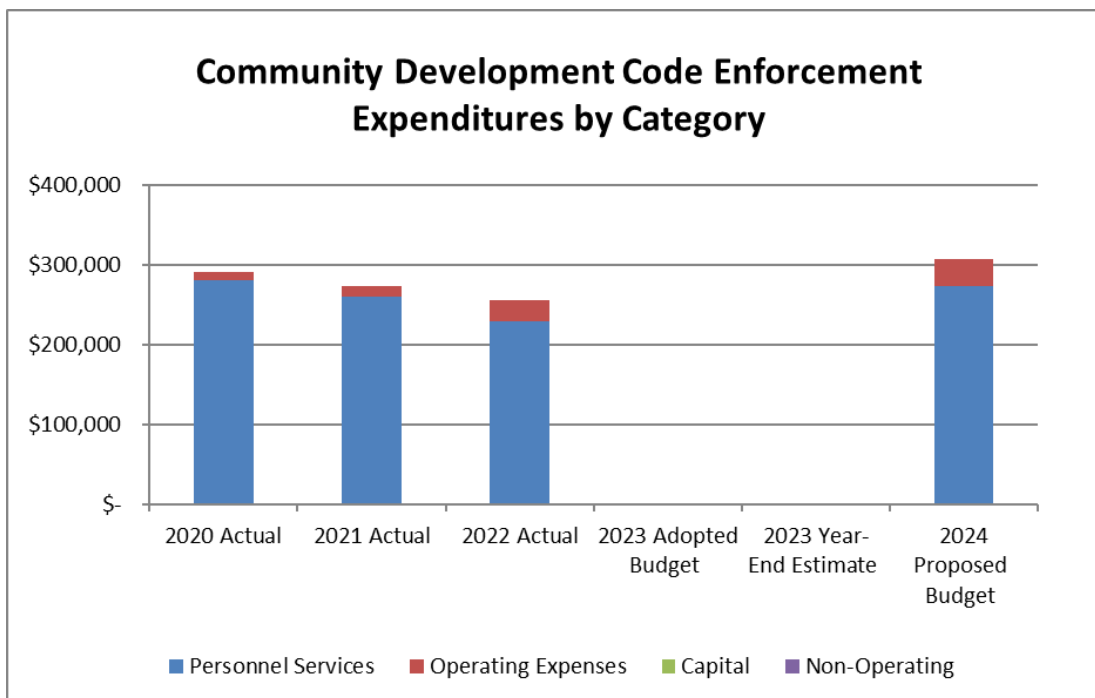




## Community Development – Code Enforcement

### Expenditures by Line Item

Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted	Year-End	Proposed
				Budget	Estimate	Budget
<b>Comm Dev - Code Enforcement Expenditures</b>						
01-323-6010 Salary . Regular	209,423	194,362	166,393	-	-	185,284
01-323-6020 Salary . Overtime	639	1,211	1,483	-	-	-
01-323-6030 Social Security	13,120	11,936	10,303	-	-	10,424
01-323-6035 Medicare	3,068	2,792	2,410	-	-	2,438
01-323-6040 Worker's Comp. Ins.	3,407	2,833	2,090	-	-	4,660
01-323-6050 Medical	36,294	33,441	33,361	-	-	55,406
01-323-6051 Life	467	429	445	-	-	453
01-323-6052 Disability	533	492	511	-	-	501
01-323-6053 Dental	1,546	1,277	1,228	-	-	1,789
01-323-6054 Vision	320	283	274	-	-	351
01-323-6055 Short-Term Disability	75	71	82	-	-	76
01-323-6060 ICMA 401A . General Govern	10,362	10,158	9,730	-	-	12,217
01-323-6140 ICMA . Deferred Comp	-	48	789	-	-	-
01-323-6141 ICMA 457 Match 2%	1,191	390	55	-	-	-
01-323-6160 Unemployment Insurance	82	123	139	-	-	147
01-323-7110 Supplies Office	94	229	-	-	-	500
01-323-7112 Printer Supplies	127	-	-	-	-	-
01-323-7115 Non-Capital Equipment	72	386	343	-	-	1,000
01-323-7285 Dues & Memberships	-	195	-	-	-	500
01-323-7350 Hardware Periphery	-	1,235	2,068	-	-	300
01-323-7420 Business Meetings	53	73	-	-	-	200
01-323-7430 Professional/Consulting	5,120	4,412	4,794	-	-	10,000
01-323-7446 Uniforms	579	748	317	-	-	1,500
01-323-7450 Learning & Education	864	638	3,400	-	-	5,000
01-323-7461 Environ & Code Enforcement - Special Prog	1,022	6,028	15,950	-	-	15,000
01-323-7540 Copier Lease - Non-Lewan	1,463	-	-	-	-	-
01-323-7541 Copier Lease - Lewan	1,086	-	-	-	-	-
<b>Total Comm Dev - Code Enforcement Expenditures</b>	<b>291,006</b>	<b>273,791</b>	<b>256,164</b>	<b>-</b>	<b>-</b>	<b>307,746</b>



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## Library Budget Summary

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### *Did You Know?*

*Thanks to funds from a local foundation and the Friends of the Library and Museum, the library opened a makerspace, TheStudio@Bemis in June 2022. Since opening, TheStudio has helped nearly 800 citizens create and make technology and art related projects and led nearly 300 classes.*

### Bemis Library

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

#### Major Programs – by allocation

- **Programming for All Ages:** Provide dynamic programming for all ages that educates, informs, and helps build community.
- **Library Collection Development:** Review, evaluate, and purchase titles in all formats to ensure a well-balanced and current collection which meets the needs and varied interests of the community.
- **Library Collection Management:** Receive, process, catalog, and shelve all collection materials in a timely manner to ensure materials are readily available.
- **Information and Technology Literacy:** Foster technology fluency and create opportunities for the development of information literacy skills needed to understand, interpret, and communicate in our world through classes, individualized instruction, and point-of-need assistance.
- **Welcoming Space:** Create and maintain library spaces that are inviting, welcoming, and flexible to meet the needs of a diverse community in a comfortable and safe environment. Provide reservable study rooms and gathering spaces for individuals and groups to work, study, and gather.
- **Littleton Immigrant Resource Center (LIRC):** Serve immigrants on the pathway to a more inclusive and integrated community by offering immigration legal services, English as a Second language classes, conversational English programs, and Citizenship tutoring.

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

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

### Service Delivery Changes for 2024

- **Enhanced Outreach** – In early 2023, the Library launched a new community bookmobile to serve Littleton residents and help the Library meet its strategic goal of “inclusive access” by providing equitable library service and access to materials for all in our community.
- **Improved/Expanded Services** – Access to lodger's tax revenue will allow for a permanent Bookmobile Assistant position, additional ESL classes for students in the Littleton Immigrant Resource Center, a more streamlined communication process both with the community and inter-city, and the ability to get books back on our shelves more quickly.

**Library Budget Summary (continued)**

**Performance Summary**

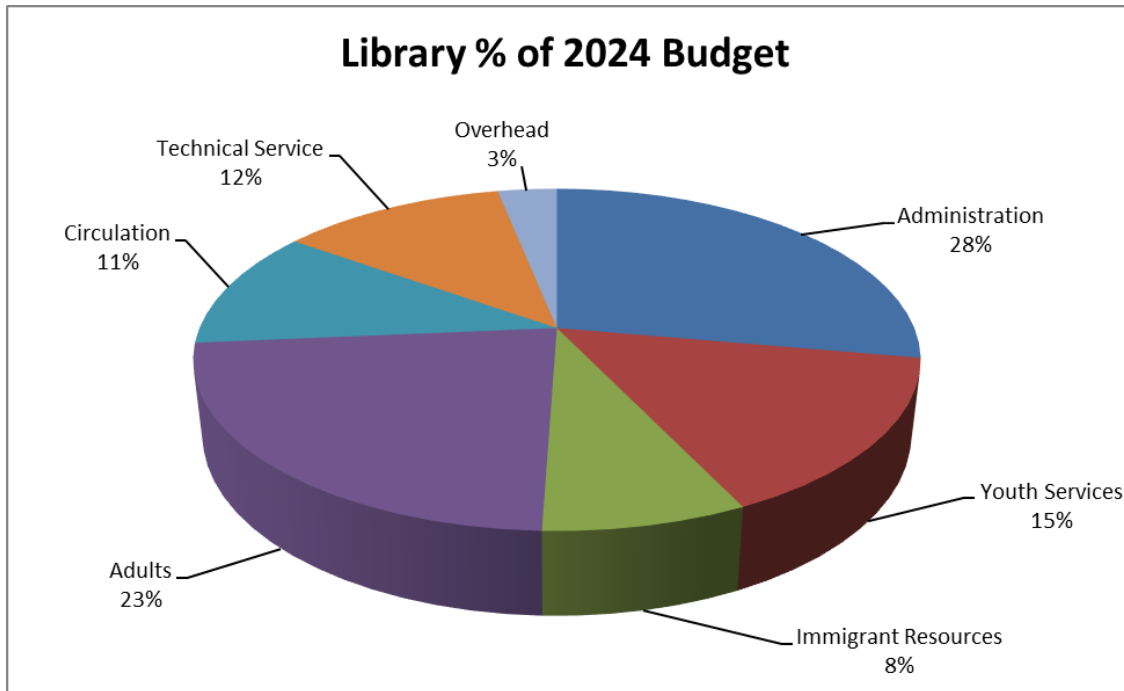
**Performance Measures for Major Programs**

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Library Visits &amp; Programming</b>	<p><b>Measure:</b> General visits, event, and program attendance, in-person and virtual.</p> <p><b>Reason:</b> Demonstrate connection to public by providing access to resources and programming consistent with community needs. Meets Council Goals 5,8; HART Goal 4 &amp; 5; HART Policy 7 &amp; 8; HART Action 6. Deliver excellent customer service.</p>	197,581	210,000	250,000
<b>Collections Development</b>	<p><b>Measure:</b> Circulation of physical Library materials</p> <p><b>Reason:</b> Ensure responsible use of the city’s budget to purchase relevant materials and promote lifelong learning. Meets Council Goals 5,8; HART Policy 6 &amp; 7; Deliver excellent customer service.</p>	409,826	400,000	450,000
<b>Online Resources</b>	<p><b>Measure:</b> Circulation and usage of digital materials including e-books, online research databases, and homework help.</p> <p><b>Reason:</b> Maximize community impact by providing resources for research and homework help for schoolchildren. Meets Council Goals 5,8; HART Policy 6 &amp; 7; Deliver excellent customer service.</p>	385,278	300,000	350,000
<b>Information and Technology Literacy</b>	<p><b>Measure:</b> Number of patrons receiving technology and information literacy instruction including classes, one-on-one appointments, and reference resource assistance.</p> <p><b>Reason:</b> Foster technology fluency, life skills attainment, and career building support to cultivate personal growth. Meets HART Policy 6&amp;7</p>	28,315	20,000	25,000

## Library Budget Summary Overview

### Library Departments Budget Summary Overview

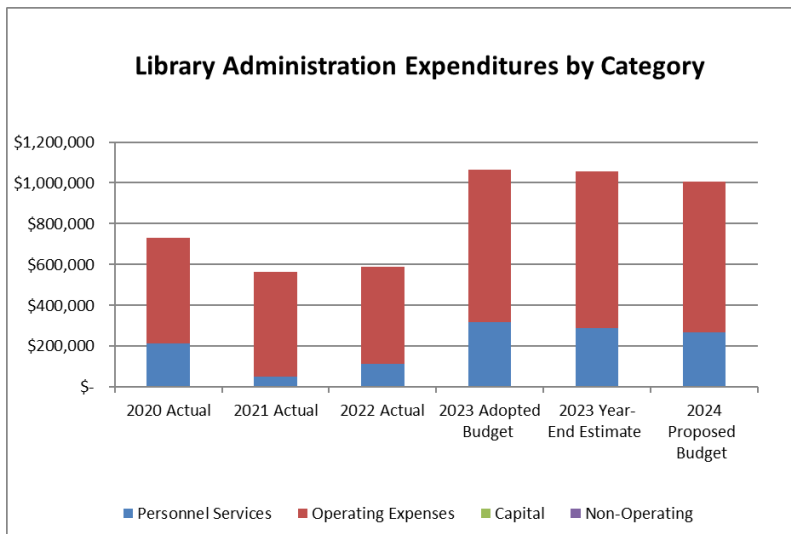
Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
Library Administration	730,635	562,823	587,923	1,064,644	1,054,842	1,005,526
Library Youth Services	326,607	306,460	444,597	524,217	537,738	545,662
Library Immigrant Resources	223,884	113,174	232,672	266,183	263,072	277,921
Library Adults	913,796	698,247	773,806	801,480	765,073	834,630
Library Circulation	322,805	341,961	384,332	379,588	346,974	407,355
Library Technical Service	332,623	295,280	332,655	350,396	319,680	433,791
Library Overhead	65,255	68,175	79,289	108,512	92,742	113,829
<b>Total Expenditures - Library</b>	<b>2,915,604</b>	<b>2,386,120</b>	<b>2,835,274</b>	<b>3,495,020</b>	<b>3,380,121</b>	<b>3,618,713</b>



## Library - Administration

### Expenditures by Line Item

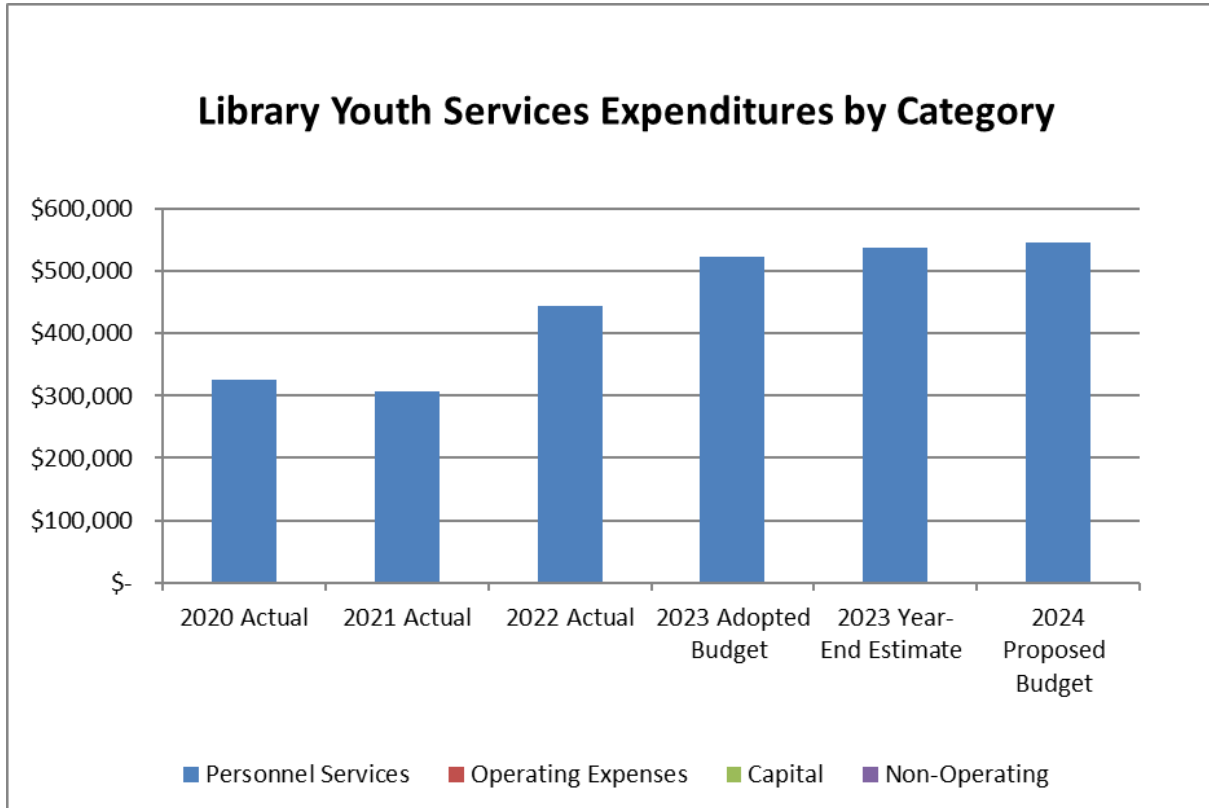
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Library - Administration Expenditures</b>						
01-520-6010 Salary . Regular	157,014	35,649	41,677	198,551	185,000	206,493
01-520-6020 Salary . Overtime	11,248	(7,245)	49,594	62,400	50,000	-
01-520-6030 Social Security	10,096	2,225	2,398	11,701	10,000	12,169
01-520-6035 Medicare	2,526	610	1,275	2,750	2,600	2,860
01-520-6040 Worker's Comp. Ins.	134	42	46	227	227	1,227
01-520-6050 Medical	25,136	18,661	15,878	24,595	24,595	25,825
01-520-6051 Life	338	91	103	505	505	525
01-520-6052 Disability	392	105	116	579	579	579
01-520-6053 Dental	1,109	497	495	1,101	1,101	1,101
01-520-6054 Vision	237	114	114	228	228	228
01-520-6055 Short-Term Disability	61	27	27	54	54	54
01-520-6060 ICMA 401A . General Govern	3,537	(559)	-	12,521	12,521	13,022
01-520-6140 ICMA . Deferred Comp	1,363	-	-	-	-	-
01-520-6141 ICMA 457 Match 2%	50	-	21	1,865	1,865	1,940
01-520-6160 Unemployment Insurance	72	27	46	56	56	58
01-520-7110 Supplies Office	3,320	5,254	8,430	15,200	15,200	15,200
01-520-7112 Printer Supplies	2,932	216	-	-	-	-
01-520-7115 Non-Capital Equipment	-	11,578	11,177	10,000	10,000	10,000
01-520-7120 Supplies Janitorial	4,940	5,223	6,565	7,150	7,150	7,150
01-520-7281 Collection Materials	192,986	192,267	179,697	253,995	253,995	253,995
01-520-7282 Collection Materials - Software	61,818	73,773	90,222	81,300	81,300	81,300
01-520-7285 Dues & Memberships	1,110	1,480	1,620	3,000	3,000	3,000
01-520-7300 Programming & Processing Supplies	38,061	26,411	44,360	62,600	62,600	62,600
01-520-7350 Hardware Periphery	10,091	2,198	1,983	13,500	13,500	13,500
01-520-7360 Software Maintenance & Licensing	5,031	-	-	-	-	-
01-520-7419 Bank Fees	-	1,322	2,933	3,000	3,000	3,000
01-520-7420 Business Meetings	2,996	2,325	2,951	5,000	5,000	5,000
01-520-7430 Professional/Consulting Sv	31,940	17,021	19,471	58,066	58,066	32,000
01-520-7438 Janitorial Services	5,559	18,510	25,698	25,000	43,000	43,000
01-520-7450 Learning & Education	1,962	8,924	10,392	15,500	15,500	15,500
01-520-7462 Employee Recognition	-	-	502	-	-	-
01-520-7540 Copier Lease - Non Lewan	3,100	-	-	-	-	-
01-520-7541 Copier Lease - Lewan	6,864	-	-	-	-	-
01-520-7570 Other Equipment Maint.	9,820	8,245	8,836	27,300	27,300	27,300
01-520-7573 Computer Licensing/Maint	134,791	137,831	61,298	166,900	166,900	166,900
<b>Total Library - Administration Expenditures</b>	<b>730,635</b>	<b>562,823</b>	<b>587,923</b>	<b>1,064,644</b>	<b>1,054,842</b>	<b>1,005,526</b>



## Library – Youth Services

### Expenditures by Line Item

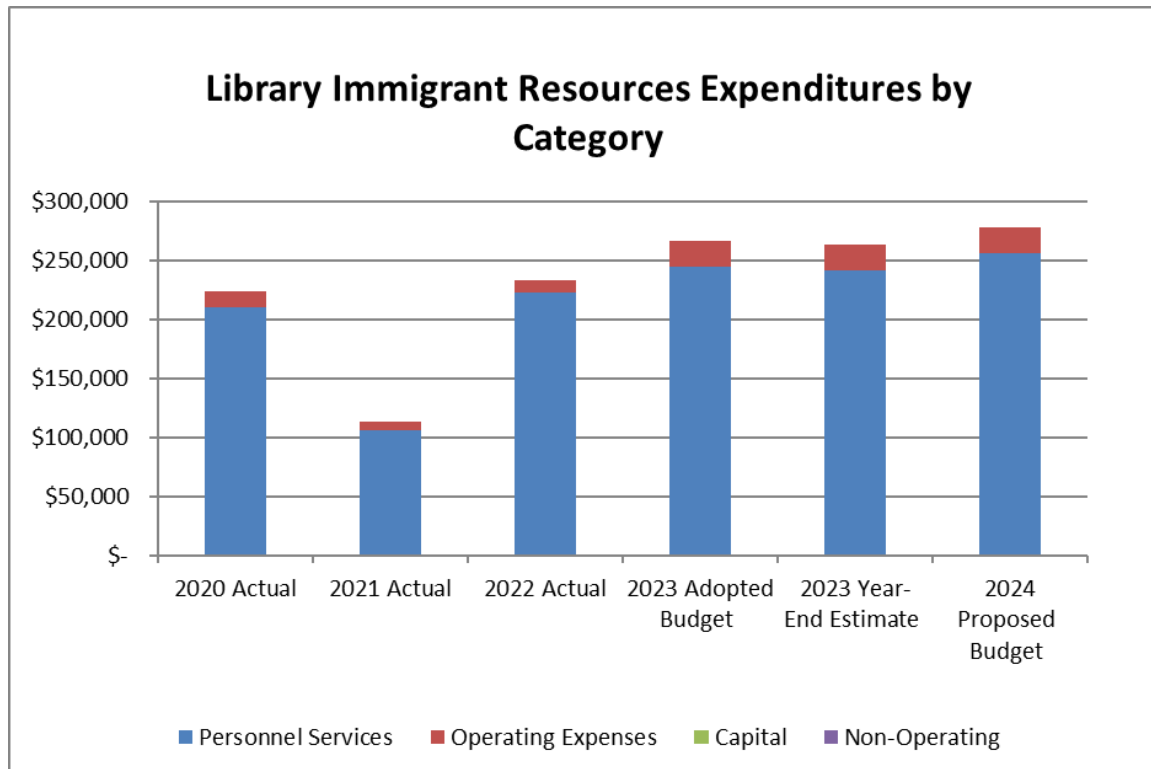
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Library - Youth Services</b>						
01-521-6010 Salary . Regular	258,946	242,544	354,403	385,846	400,000	401,280
01-521-6020 Salary . Overtime	-	-	22	-	-	-
01-521-6030 Social Security	17,013	15,452	22,124	22,186	22,186	23,073
01-521-6035 Medicare	3,979	3,614	5,174	4,971	4,500	5,170
01-521-6040 Worker's Comp. Ins.	271	313	377	338	338	838
01-521-6050 Medical	29,910	28,191	40,305	63,162	63,000	66,320
01-521-6051 Life	605	542	821	824	824	857
01-521-6052 Disability	635	613	929	946	946	946
01-521-6053 Dental	1,855	1,423	1,903	1,932	1,932	1,932
01-521-6054 Vision	356	406	401	516	516	516
01-521-6055 Short-Term Disability	125	111	162	140	140	140
01-521-6060 ICMA 401A . General Govern	5,186	6,437	13,155	20,893	20,893	21,729
01-521-6140 ICMA . Deferred Comp	6,105	4,307	4,064	9,708	9,708	10,096
01-521-6141 ICMA 457 Match 2%	966	2,328	-	-	-	-
01-521-6143 Service Awards	500	-	-	-	-	-
01-521-6160 Unemployment Insurance	154	181	272	255	255	265
01-521-7461 Programming & Events	-	-	484	12,500	12,500	12,500
<b>Total Library - Youth Services Expenditures</b>	<b>326,607</b>	<b>306,460</b>	<b>444,597</b>	<b>524,217</b>	<b>537,738</b>	<b>545,662</b>



## Library – Immigrant Resources

### Expenditures by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Library - Immigrant Resources Expenditures</b>						
01-522-6010 Salary . Regular	159,081	71,294	163,654	178,714	180,000	185,863
01-522-6030 Social Security	10,207	6,254	10,257	11,200	10,500	11,648
01-522-6035 Medicare	2,387	1,463	2,399	1,566	1,400	1,629
01-522-6040 Worker's Comp. Ins.	152	116	174	184	184	1,684
01-522-6050 Medical	28,417	19,995	32,102	39,336	37,500	41,303
01-522-6051 Life	405	253	422	291	291	303
01-522-6052 Disability	465	290	485	334	334	334
01-522-6053 Dental	1,348	931	1,203	880	880	880
01-522-6054 Vision	274	201	255	182	182	182
01-522-6055 Short-Term Disability	80	48	86	43	43	43
01-522-6060 ICMA 401A . General Govern	5,967	4,202	9,563	11,725	9,900	12,194
01-522-6140 ICMA Deferred Comp	-	-	1,637	-	-	-
01-522-6141 ICMA 457 Match 2%	1,540	627	-	-	-	-
01-522-6160 Unemployment Insurance	109	54	109	28	28	29
01-522-7110 Supplies Office	-	-	-	1,000	1,000	1,000
01-522-7280 Books Magazine Subscription	-	-	64	500	500	500
01-522-7285 Dues & Memberships	1,658	1,500	1,550	2,000	2,000	2,000
01-522-7300 Supplies Other Special	2,019	162	3,156	3,000	3,000	3,000
01-522-7360 Software Maintenance & Licensing	601	-	-	-	-	-
01-522-7419 Bank Fees	321	500	240	400	530	530
01-522-7420 Business Meetings	178	286	467	1,800	1,800	1,800
01-522-7430 Professional/Consulting Svcs	5,567	3,570	2,996	6,000	6,000	6,000
01-522-7450 Learning & Education	1,967	145	1,211	5,000	5,000	5,000
01-522-7480 Postage & Freight	1,141	1,282	643	2,000	2,000	2,000
<b>Total Library - Immigrant Resources Expenditures</b>	<b>223,884</b>	<b>113,174</b>	<b>232,672</b>	<b>266,183</b>	<b>263,072</b>	<b>277,921</b>

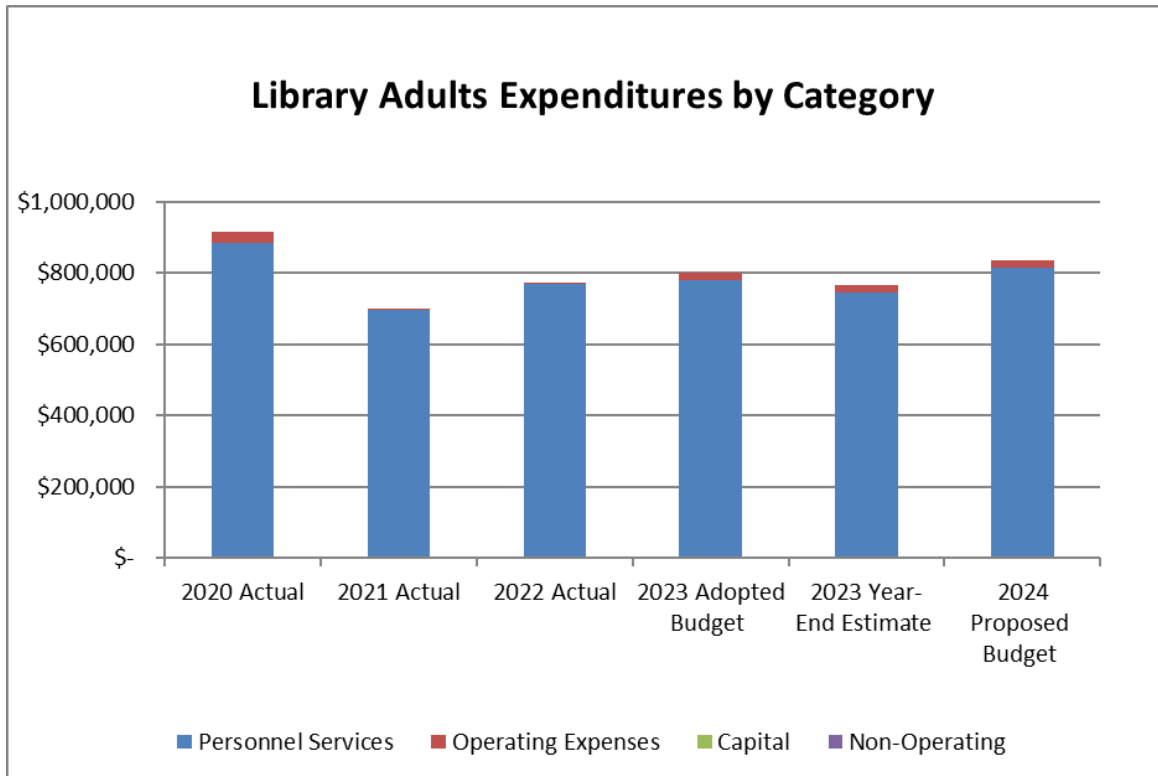




## Library - Adults

### Expenditures by Line Item

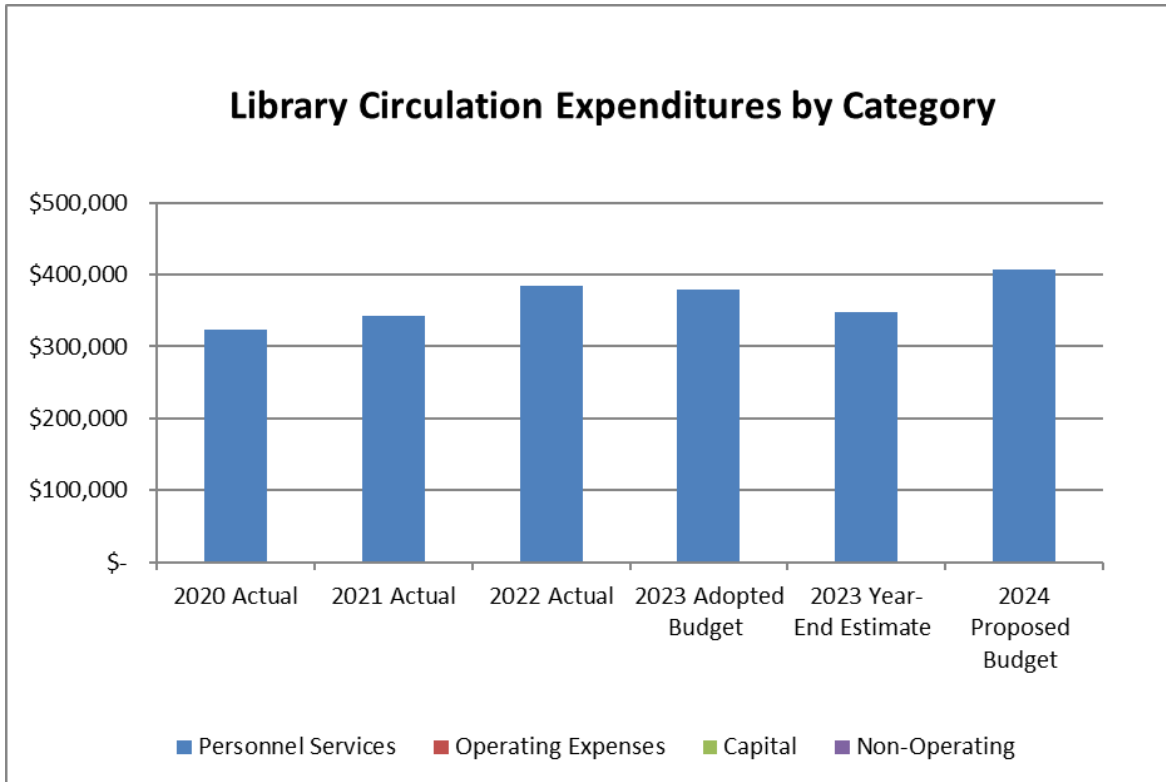
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Library - Adults Expenditures</b>						
01-523-6010 Salary . Regular	722,453	556,024	604,494	630,898	600,000	656,134
01-523-6020 Salary . Overtime	614	455	99	-	-	-
01-523-6030 Social Security	46,660	34,357	37,550	28,390	27,500	29,526
01-523-6035 Medicare	10,912	8,052	8,862	7,104	6,500	7,388
01-523-6040 Worker's Comp. Ins.	678	690	686	543	543	2,043
01-523-6050 Medical	56,747	59,082	71,644	68,222	65,000	71,633
01-523-6051 Life	1,637	1,313	1,478	1,197	1,000	1,245
01-523-6052 Disability	1,764	1,346	1,657	1,374	1,200	1,374
01-523-6053 Dental	4,531	3,056	3,288	3,853	3,500	3,853
01-523-6054 Vision	941	615	741	798	750	798
01-523-6055 Short-Term Disability	304	206	221	216	200	216
01-523-6060 ICMA 401A . General Govern	27,275	26,909	33,297	32,985	32,980	34,304
01-523-6140 ICMA . Deferred Comp	5,021	2,603	2,738	5,036	5,036	5,237
01-523-6141 ICMA 457 Match 2%	3,082	42	684	-	-	-
01-523-6160 Unemployment Insurance	360	264	391	364	364	379
01-523-7461 Senior & Youth Outreach	30,816	3,234	5,977	20,500	20,500	20,500
<b>Total Library - Adults Expenditures</b>	<b>913,796</b>	<b>698,247</b>	<b>773,806</b>	<b>801,480</b>	<b>765,073</b>	<b>834,630</b>



## Library - Circulation

### Expenditures by Line Item

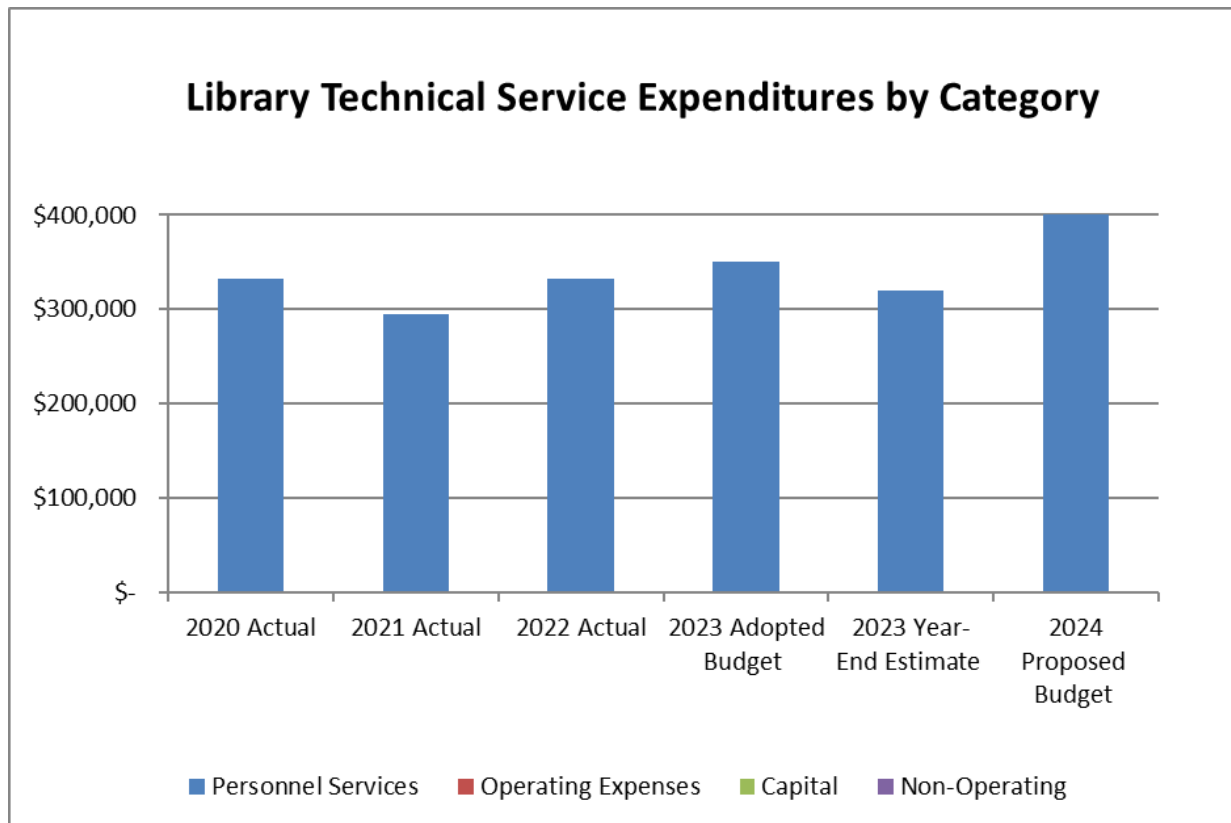
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Library - Circulation Expenditures</b>						
01-524-6010 Salary - Regular	247,811	257,815	297,769	299,402	275,000	322,675
01-524-6030 Social Security	16,324	16,500	18,964	17,760	15,000	18,470
01-524-6035 Medicare	3,818	3,859	4,435	3,771	3,771	3,922
01-524-6040 Worker's Comp. Ins.	287	764	289	374	374	1,374
01-524-6050 Medical	39,517	49,472	50,054	44,452	39,000	46,675
01-524-6051 Life	640	526	618	607	607	631
01-524-6052 Disability	735	2,993	708	697	697	697
01-524-6053 Dental	2,405	2,610	2,653	2,222	2,222	2,222
01-524-6054 Vision	450	513	515	449	449	449
01-524-6055 Short-Term Disability	243	216	238	216	216	216
01-524-6060 ICMA 401A - General Govern	5,344	1,160	2,496	7,968	7,968	8,287
01-524-6140 ICMA - Deferred Comp	4,239	5,255	4,902	1,194	1,194	1,242
01-524-6141 ICMA 457 Match 2%	705	11	310	-	-	-
01-524-6160 Unemployment Insurance	288	268	381	476	476	495
<b>Total Library - Circulation Expenditures</b>	<b>322,805</b>	<b>341,961</b>	<b>384,332</b>	<b>379,588</b>	<b>346,974</b>	<b>407,355</b>



## Library – Technical Services

### Expenditures by Line Item

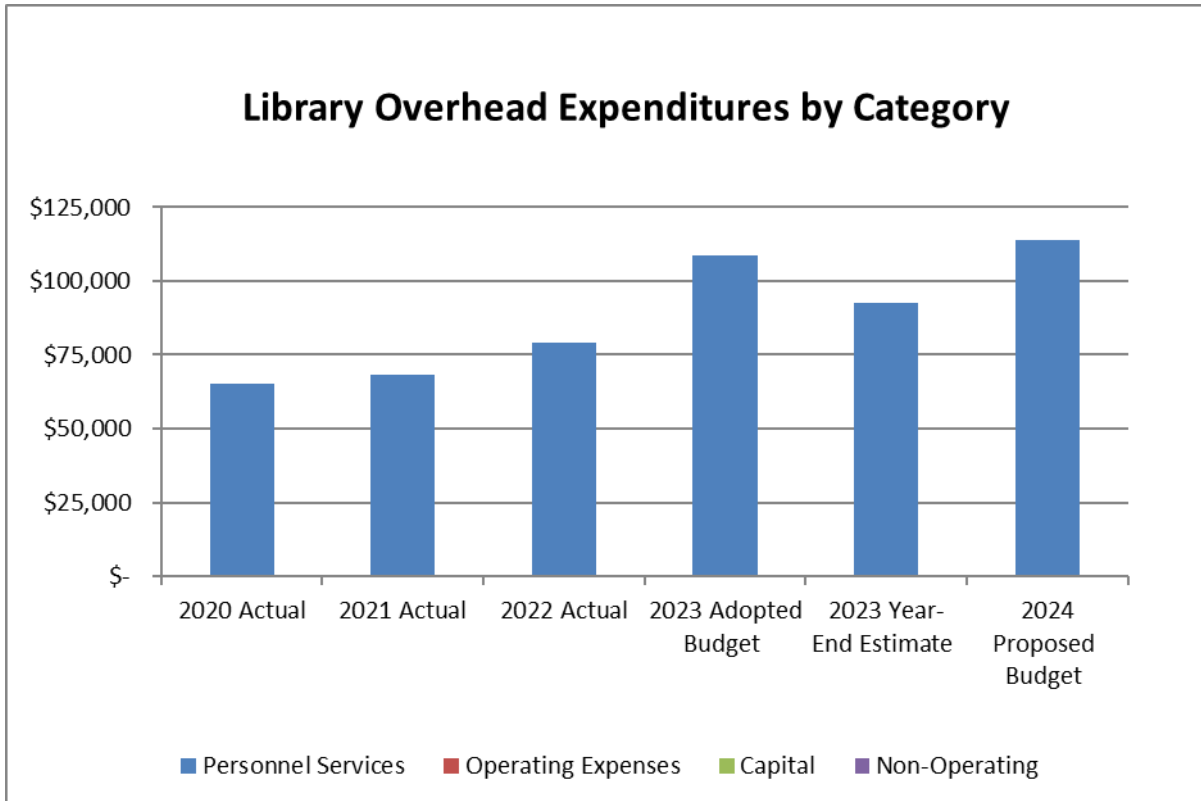
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Library - Technical Service Expenditures</b>						
01-525-6010 Salary - Regular	259,694	226,896	255,824	272,288	250,000	327,461
01-525-6030 Social Security	16,899	14,089	15,934	16,818	15,000	20,236
01-525-6035 Medicare	3,952	3,295	3,726	3,397	3,200	4,175
01-525-6040 Worker's Comp. Ins.	287	266	266	260	200	1,316
01-525-6050 Medical	34,662	32,036	34,896	34,896	30,000	52,576
01-525-6051 Life	967	597	686	632	600	777
01-525-6052 Disability	646	685	787	726	670	858
01-525-6053 Dental	1,827	1,980	1,980	2,037	2,000	2,574
01-525-6054 Vision	378	456	456	422	-	539
01-525-6055 Short-Term Disability	127	108	108	108	400	135
01-525-6060 ICMA 401A - General Govern	11,107	14,763	17,855	18,700	17,500	22,990
01-525-6140 ICMA Deferred Comp	503	-	-	-	-	-
01-525-6141 ICMA 457 Match 2%	1,341	-	-	-	-	-
01-525-6143 Service Awards	100	-	-	-	-	-
01-525-6160 Unemployment Insurance	134	109	136	112	110	155
<b>Total Library - Technical Service Expenditures</b>	<b>332,623</b>	<b>295,280</b>	<b>332,655</b>	<b>350,396</b>	<b>319,680</b>	<b>433,791</b>



## Library - Overhead

### Expenditures by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Library - Overhead Expenditures</b>						
01-527-6010 Salary - Regular	48,024	50,670	60,053	88,170	72,400	91,697
01-527-6030 Social Security	3,120	3,160	3,350	3,448	3,448	3,586
01-527-6035 Medicare	730	739	783	771	771	802
01-527-6040 Worker's Comp. Ins.	1,732	1,193	1,486	1,773	1,773	2,773
01-527-6050 Medical	7,391	8,009	8,724	8,724	8,724	9,160
01-527-6051 Life	134	135	143	143	143	149
01-527-6052 Disability	134	154	165	165	165	165
01-527-6053 Dental	572	495	495	550	550	550
01-527-6054 Vision	118	114	114	114	114	114
01-527-6055 Short-Term Disability	28	27	27	27	27	27
01-527-6060 ICMA 401A - General Govern	3,120	3,348	3,741	4,449	4,449	4,627
01-527-6150 Uniforms	125	103	173	150	150	150
01-527-6160 Unemployment Insurance	27	27	34	28	28	29
<b>Total Library - Overhead Expenditures</b>	<b>65,255</b>	<b>68,175</b>	<b>79,289</b>	<b>108,512</b>	<b>92,742</b>	<b>113,829</b>



## Museum Budget Summary

### *Did You Know?*

*Of the ~33,000 museums in the United States only 0.3% meet the rigorous professional standards and practices to be accredited by the American Alliance of Museums. Littleton Museum has maintained accreditation since 1970 and will begin the next cycle in 2024.*

### Littleton Museum

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

### Major Programs

- **Museum Patron Engagement:** Plan, coordinate, research, develop, design, market, schedule, and work with external partners on the creation of exhibits, events, and programming at the museum. Work with partnering artists and organizations to facilitate temporary and traveling exhibitions.
- **Living History:** Management and care of livestock and crops, operation of living history interpretation, blacksmith, and foodways programming.
- **Artifact Management & Conservation:** Acquire artifacts for museum collections according to professional standards; catalog and digitize collections; conserve/maintain artifacts and facilitate exhibitions; coordinate research requests from public.
- **Facility Grounds & Maintenance:** Maintain, inspect, repair, and secure 8 modern buildings, 20 historical buildings, and 39 acres which include cropland, farms, wetlands, Ketring Lake, and sidewalks/paths.
- **Custodial:** Clean, sanitize, and maintain main museum building, collections building, five outbuildings, and sidewalks totaling over 50,000 square feet on 39 acres for the safety and comfort of 120,000+ annual visitors; order/maintain supplies and equipment, dispose of trash and recycling; staff, prepare, and clean up for all special events and programs.

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

By reinforcing the quality-of-life Littleton residents enjoy, the Museum serves as a vital community asset by promoting history, art, and culture through collections, exhibits, programs, and services that are diverse, comprehensive, and accessible.

### Service Delivery Changes for 2024

- **Utilizing New Resources** – In November 2022, Littleton voters approved a 5% lodger’s tax to benefit arts, culture, and tourism. The Museum proposes to use its Tier 1 allocation to fund two new FTE positions, the first full FTE additions for the department since 1996. These positions – Exhibits Assistant and Facilities Maintenance Technician 1 – will give the Museum the capacity to expand and enhance the visitor experience through programming, exhibits, and events, and upgrade and maintain this premier public facility in alignment with Council outcome “Vibrant Community with a Rich Culture.”

**Museum Budget Summary (continued)**

**Performance Summary**

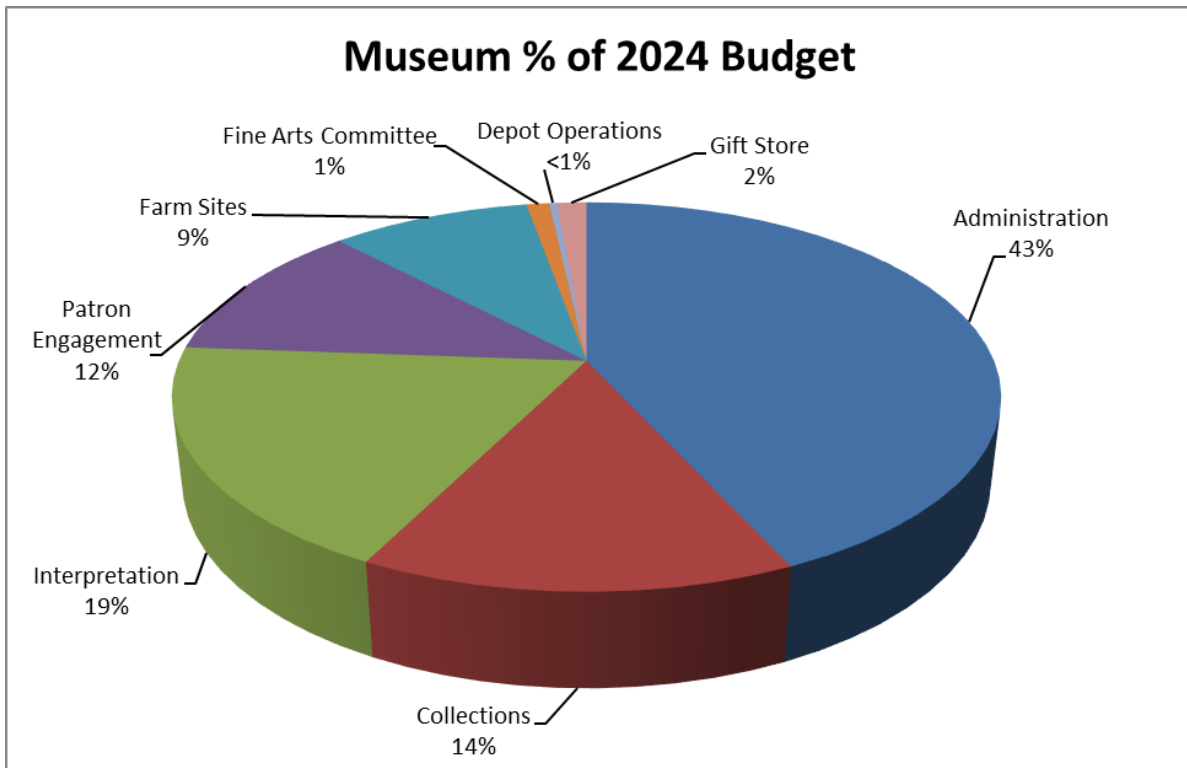
**Performance Measures for Major Programs**

Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goal
<b>Museum Exhibits, Events &amp; Programming</b>	<p><b>Measure:</b> In person and virtual attendance</p> <p><b>Reason:</b> Build community infrastructure through museum content by providing physical/virtual access to resources consistent with community needs. Deliver excellent customer service.</p>	201,643*	203,000	210,000
		*120,230 in person; 81,413 virtual		
<b>Digitization of Collections</b>	<p><b>Measure:</b> Percentage increase of 65,000 object collection made available online through digitization</p> <p><b>Reason:</b> Continue to improve accessibility of collection materials via the City/Museum website. Deliver excellent customer service.</p>	+3%	+2%	+5%*
				*with addition of Exhibit Assistant
<b>Special Events</b>	<p><b>Measure:</b> Event participation</p> <p><b>Reason:</b> Develop diverse event portfolio which highlights the social impact of history, art, and culture by emphasizing enrichment, tradition, and wonder, and improves public accessibility to museum spaces and services. Deliver excellent customer service.</p>	35,543	35,000	40,000
<b>Patron Engagement</b>	<p><b>Measure:</b> Percentage of visitors who say the Museum contributes to the quality of life in their community*</p> <p><b>Reason:</b> Ensure equitable and inclusive access to diverse museum content. Deliver excellent customer service. *2021, 2022, 2023 Annual Survey of Museum Goers by American Alliance of Museums.</p>	65.3%	66.2%	68%

**Museum Services Budget Summary Overview (continued)**

**Museum Departments Budget Summary Overview**

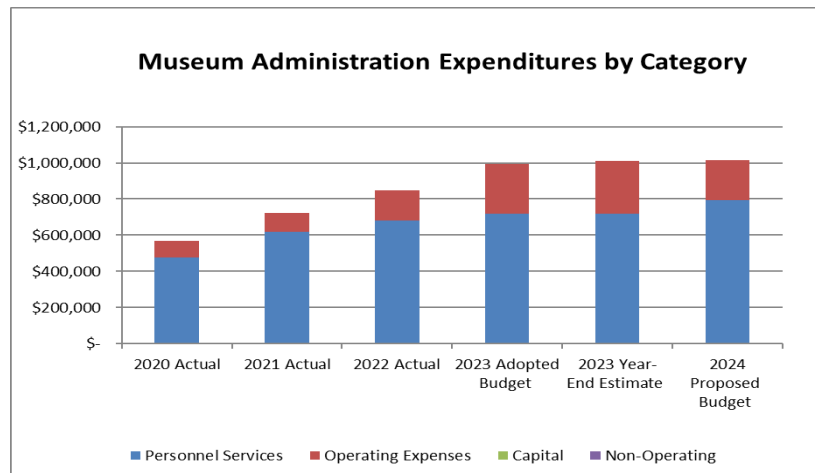
Division	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
Museum Administration	568,423	724,212	846,952	994,327	1,011,728	1,013,330
Museum Collections	235,589	266,318	269,475	315,685	315,685	335,765
Museum Interpretation	306,773	178,131	389,091	419,600	419,600	439,324
Museum Patron Engagement	120,598	152,874	173,403	243,384	259,084	275,290
Museum Farm Sites	130,123	184,643	156,941	181,371	185,132	218,940
Museum Fine Arts Committee	-	2,917	9,269	30,000	39,000	25,000
Museum Depot Operations	1,234	-	275	8,000	8,000	8,000
Museum Gift Store	11,415	17,125	32,036	32,600	32,600	32,600
<b>Total Expenditures - Museum</b>	<b>1,374,155</b>	<b>1,526,220</b>	<b>1,877,443</b>	<b>2,224,967</b>	<b>2,270,829</b>	<b>2,348,249</b>



**Museum - Administration**

**Expenditures by Line Item**

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Museum - Administration Expenditures</b>							
01-560-6010	Salary - Regular	357,910	469,972	511,041	535,472	535,472	598,199
01-560-6020	Salary - Overtime	1,802	8,695	3,866	3,623	3,623	3,768
01-560-6030	Social Security	22,778	29,857	31,781	33,199	33,199	34,527
01-560-6035	Medicare	5,418	6,983	7,433	7,532	7,532	7,833
01-560-6040	Worker's Comp. Ins.	6,664	7,274	5,986	5,828	5,828	10,828
01-560-6050	Medical	54,812	60,620	84,266	87,982	87,982	92,381
01-560-6051	Life	937	1,139	1,293	1,402	1,402	1,458
01-560-6052	Disability	1,076	1,308	1,484	1,610	1,610	1,610
01-560-6053	Dental	3,499	3,627	3,716	3,853	3,853	3,853
01-560-6054	Vision	727	808	820	798	798	798
01-560-6055	Short-Term Disability	197	206	224	189	189	189
01-560-6060	ICMA 401A - General Govern	18,093	25,235	29,863	36,233	36,233	37,682
01-560-6140	ICMA - Deferred Comp	-	-	160	-	-	-
01-560-6141	ICMA 457 Match 2%	989	-	-	-	-	-
01-560-6143	Service Awards	100	-	-	-	-	-
01-560-6150	Uniforms	161	663	-	300	300	300
01-560-6160	Unemployment Insurance	237	263	351	196	196	204
01-560-7110	Supplies Office	4,611	5,738	5,703	7,200	7,200	7,200
01-560-7112	Printer Supplies	996	2,051	-	-	-	-
01-560-7115	Non-Capital Equipment	2,504	253	4,528	7,700	7,700	8,000
01-560-7120	Supplies Janitorial	2,313	5,642	10,786	15,510	13,000	16,000
01-560-7220	Event/Bldg Supplies Admin	18,567	9,287	13,039	19,550	18,500	20,000
01-560-7270	Small Tools	100	774	954	1,100	1,100	1,100
01-560-7280	Books Magazines Subscripti	654	614	442	500	500	500
01-560-7285	Dues & Memberships	5,951	6,769	8,620	9,000	8,500	9,500
01-560-7419	Bank Fees	44	29	-	1,000	1,000	1,000
01-560-7420	Business Meetings	176	1,758	1,593	3,500	3,500	3,500
01-560-7430	Professional/Consulting Sv	968	19,656	40,354	112,000	127,000	24,000
01-560-7446	Uniforms	546	1,167	1,551	1,900	1,900	1,900
01-560-7450	Learning & Education	1,413	2,588	10,182	9,500	9,000	9,500
01-560-7461	Fine Arts Committee/Counci	3,000	4,116	8,173	15,900	15,900	15,900
01-560-7500	Advertising	214	(37)	4,000	8,000	8,000	10,000
01-560-7510	Rentals - Administration	495	438	-	600	600	1,000
01-560-7540	Copier Lease - Non-Lewan	5,755	-	-	-	-	-
01-560-7570	Other Equipment Maint.	47	107	38	600	600	600
01-560-7572	Alarm Monitoring & Maint.	10,000	-	8,448	10,000	10,000	15,000
01-560-7580	Bldg. M & R Museum & Caret	34,669	46,615	46,258	52,550	59,511	75,000
<b>Total Museum - Administration Expenditures</b>		<b>568,423</b>	<b>724,212</b>	<b>846,952</b>	<b>994,327</b>	<b>1,011,728</b>	<b>1,013,330</b>

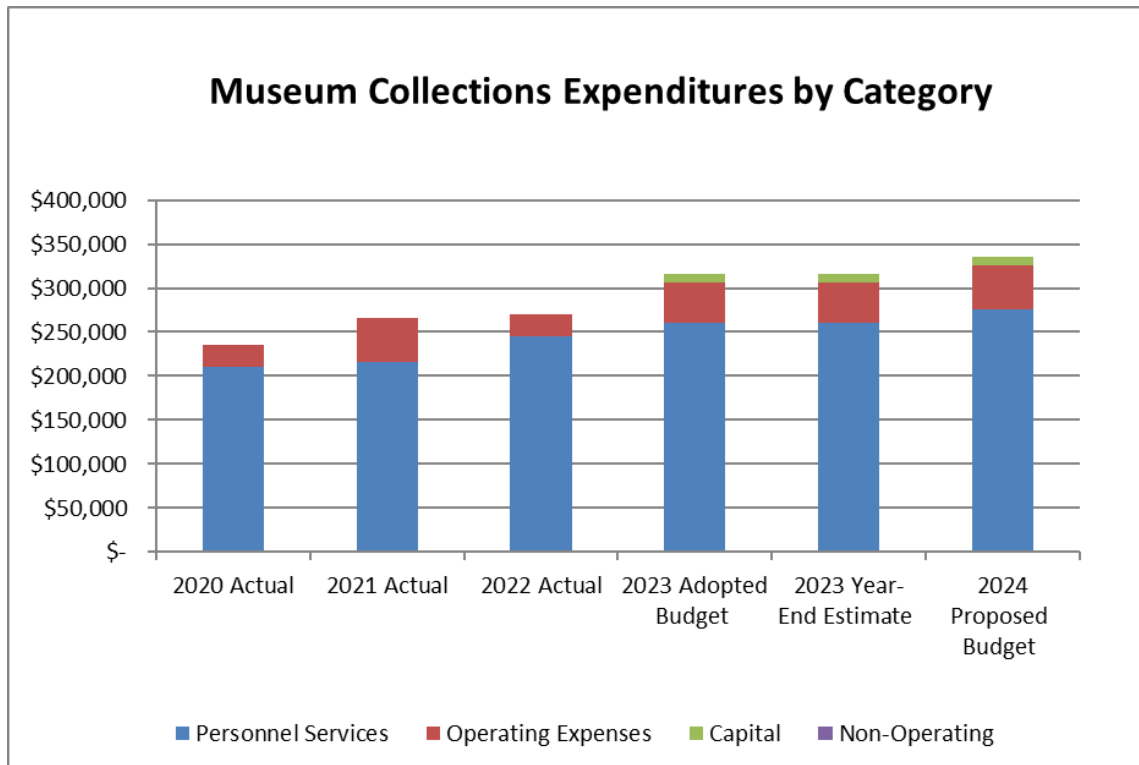




## Museum - Collections

### Expenditures by Line Item

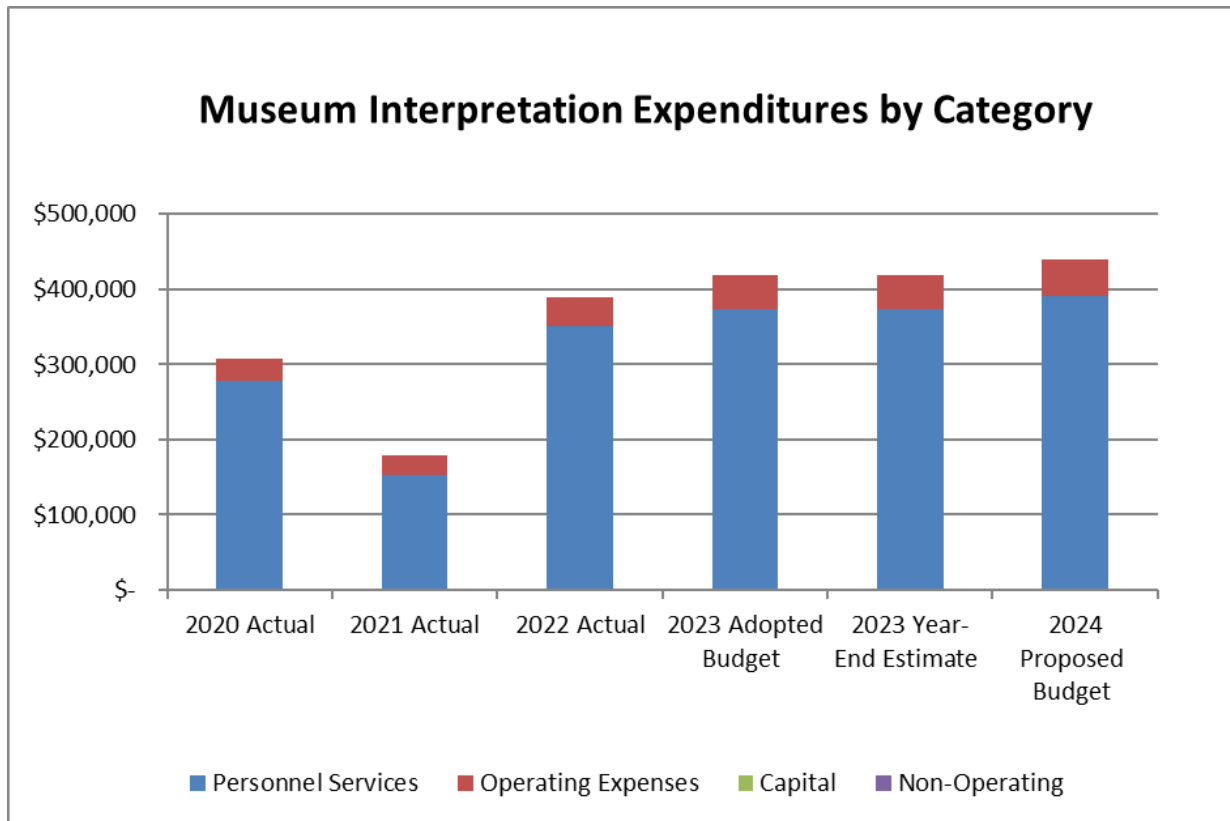
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Museum - Collections Expenditures</b>						
01-561-6010 Salary . Regular	160,533	165,418	188,513	198,705	198,705	206,653
01-561-6020 Salary.Overtime	1,016	286	131	1,035	1,035	1,076
01-561-6030 Social Security	10,416	10,302	11,762	12,319	12,319	12,812
01-561-6035 Medicare	2,436	2,409	2,751	3,287	3,287	3,418
01-561-6040 Worker's Comp. Ins.	188	194	196	187	187	5,187
01-561-6050 Medical	22,174	24,027	26,172	26,172	26,172	27,481
01-561-6051 Life	447	439	500	454	454	472
01-561-6052 Disability	513	505	574	522	522	522
01-561-6053 Dental	1,715	1,485	1,485	1,651	1,651	1,651
01-561-6054 Vision	355	342	342	342	342	342
01-561-6055 Short-Term Disability	84	81	81	81	81	81
01-561-6060 ICMA 401A . General Govern	10,212	10,721	13,038	15,896	15,896	16,532
01-561-6141 ICMA 457 Match 2%	320	-	-	-	-	-
01-561-6143 Service Awards	400	-	-	-	-	-
01-561-6160 Unemployment Insurance	82	82	102	84	84	87
01-561-7130 Chemicals	-	-	1,137	-	-	-
01-561-7280 Books Magazines Subscripti	204	-	119	600	600	600
01-561-7300 Collections Supplies	4,350	8,543	5,310	11,650	11,650	16,150
01-561-7360 Software Maintenance & Licensing	1,352	-	-	-	-	-
01-561-7430 Professional/Consulting Sv	15,247	28,000	9,815	14,500	14,500	14,500
01-561-7450 Learning & Education	1,128	10,414	3,536	8,000	8,000	8,000
01-561-7461 Collections	1,040	2,110	-	2,200	2,200	2,200
01-561-7742 Collections Acquisitions	1,380	962	3,910	8,000	8,000	8,000
01-561-7820 Building Improvements	-	-	-	10,000	10,000	10,000
<b>Total Museum - Collections Expenditures</b>	<b>235,589</b>	<b>266,318</b>	<b>269,475</b>	<b>315,685</b>	<b>315,685</b>	<b>335,765</b>



## Museum - Interpretation

### Expenditures by Line Item

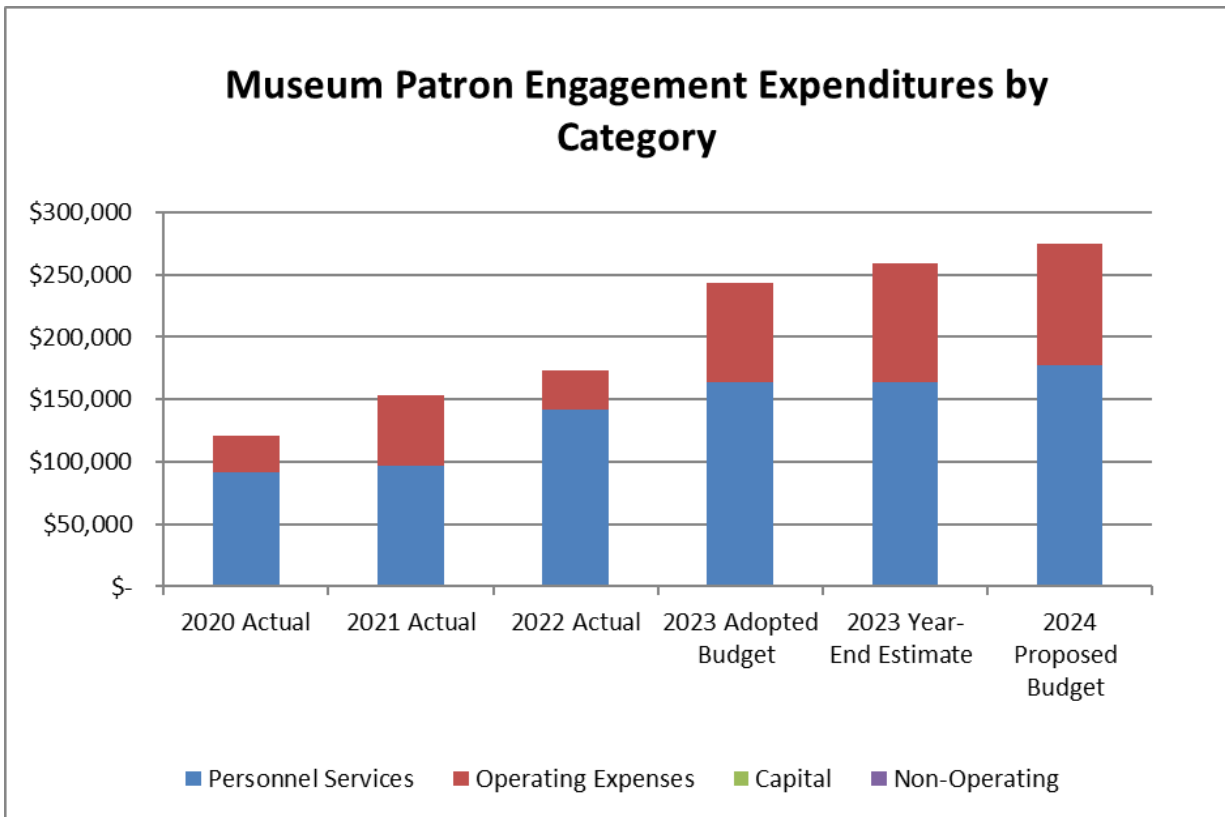
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Museum - Interpretation Expenditures</b>						
01-562-6010 Salary . Regular	215,862	121,158	239,462	264,154	264,154	274,720
01-562-6020 Salary . Overtime	386	(62)	720	2,070	2,070	2,153
01-562-6030 Social Security	13,982	7,661	14,915	16,377	16,377	17,032
01-562-6035 Medicare	3,270	1,831	3,488	2,363	2,363	2,458
01-562-6040 Worker's Comp. Ins.	6,176	5,785	8,086	5,974	5,974	8,474
01-562-6050 Medical	27,063	9,066	70,019	62,813	62,813	65,954
01-562-6051 Life	617	299	518	426	426	443
01-562-6052 Disability	605	343	595	489	489	489
01-562-6053 Dental	1,085	433	1,825	1,651	1,651	1,651
01-562-6054 Vision	317	179	488	272	272	272
01-562-6055 Short-Term Disability	116	72	100	81	81	81
01-562-6060 ICMA 401A . General Govern	4,321	2,400	5,020	12,955	12,955	13,473
01-562-6140 ICMA . Deferred Comp	2,089	1,884	4,105	3,610	3,610	3,754
01-562-6141 ICMA 457 Match 2%	2,301	2,205	2,435	-	-	-
01-562-6160 Unemployment Insurance	136	59	124	140	140	146
01-562-7280 Books Magazines Subscripti	208	205	453	500	500	500
01-562-7300 Education Supplies	16,650	16,438	17,513	20,700	20,700	20,700
01-562-7430 Professional/Consulting Sv	849	1,511	2,029	2,000	2,000	4,000
01-562-7450 Learning & Education	504	2,154	10,047	7,500	7,500	7,500
01-562-7461 Education & Food	10,235	4,511	7,148	15,525	15,525	15,525
<b>Total Museum - Interpretation Expenditures</b>	<b>306,773</b>	<b>178,131</b>	<b>389,091</b>	<b>419,600</b>	<b>419,600</b>	<b>439,324</b>



## Museum - Patron Engagement

### Expenditures by Line Item

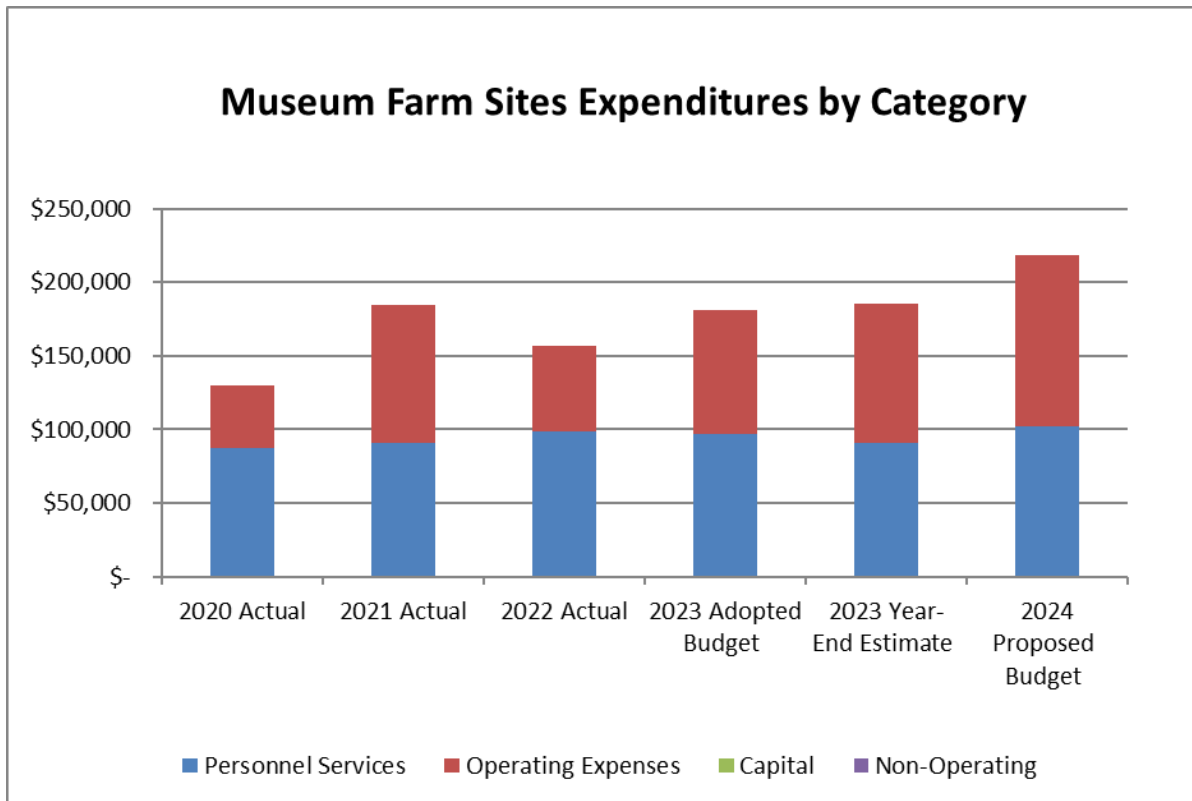
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Museum - Patron Engagement Expenditures</b>							
01-563-6010	Salary - Regular	62,293	63,367	104,489	117,527	117,527	126,937
01-563-6020	Salary - Overtime	-	1,878	350	2,070	2,070	2,153
01-563-6030	Social Security	4,012	4,060	6,442	7,286	7,286	7,577
01-563-6035	Medicare	938	949	1,506	2,330	2,330	2,423
01-563-6040	Worker's Comp. Ins.	72	95	117	191	191	2,691
01-563-6050	Medical	19,217	20,823	22,683	23,980	23,980	25,179
01-563-6051	Life	320	171	273	176	176	183
01-563-6052	Disability	199	196	314	507	507	507
01-563-6053	Dental	572	550	550	1,100	1,100	1,100
01-563-6054	Vision	-	-	-	113	113	113
01-563-6055	Short-Term Disability	28	27	46	54	54	54
01-563-6060	ICMA 401A - General Govern	3,963	4,157	4,963	8,022	8,022	8,343
01-563-6160	Unemployment Insurance	27	27	49	28	28	29
01-563-7220	Bldg. Supplies Exhibits	13,327	33,608	16,028	-	7,200	-
01-563-7280	Books Magazines Subscripti	65	-	-	500	500	500
01-563-7300	Exhibits Supplies	12,754	22,685	10,694	49,000	57,500	56,000
01-563-7420	Business Meetings	240	20	(20)	-	-	-
01-563-7430	Professional & Consulting	-	-	-	-	-	10,000
01-563-7450	Learning & Education	2,571	260	4,920	5,500	5,500	5,500
01-563-7461	Programming & Events	-	-	-	25,000	25,000	26,000
<b>Total Museum - Patron Engagement Expenditures</b>		<b>120,598</b>	<b>152,874</b>	<b>173,403</b>	<b>243,384</b>	<b>259,084</b>	<b>275,290</b>



**Museum – Farm Sites**

**Expenditures by Line Item**

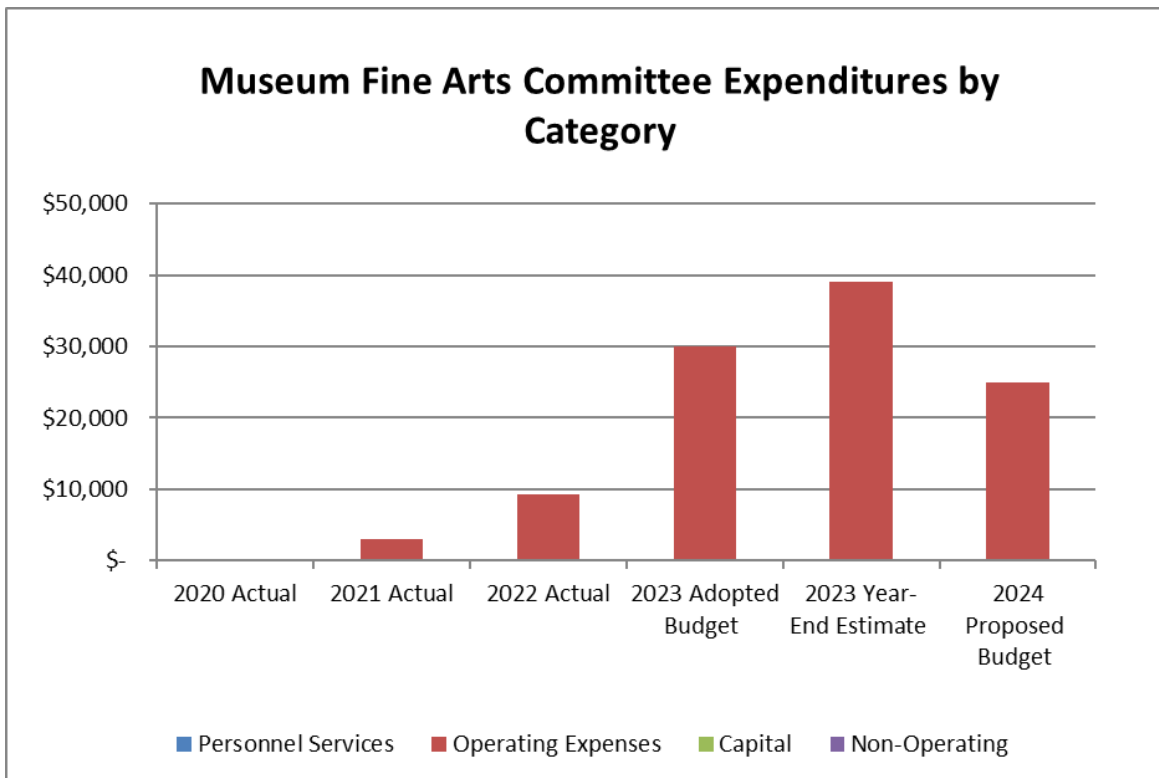
Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Museum - Farm Sites Expenditures</b>							
01-564-6010	Salary - Regular	53,930	54,860	57,470	59,111	56,988	61,475
01-564-6020	Salary - Overtime	2,972	4,418	6,183	3,105	3,105	3,229
01-564-6030	Social Security	3,401	3,463	3,825	2,890	2,890	3,006
01-564-6035	Medicare	795	810	895	864	864	899
01-564-6040	Worker's Comp. Ins.	2,161	2,070	1,915	2,195	2,195	3,195
01-564-6050	Medical	19,217	20,823	22,683	22,682	18,983	23,816
01-564-6051	Life	150	148	154	152	152	158
01-564-6052	Disability	172	169	177	175	175	175
01-564-6053	Dental	572	550	550	550	550	550
01-564-6054	Vision	118	114	114	114	114	114
01-564-6055	Short-Term Disability	28	27	27	27	27	27
01-564-6060	ICMA 401A - General Govern	3,431	3,599	4,023	4,728	4,728	4,917
01-564-6150	Uniforms	-	-	200	150	150	150
01-564-6160	Unemployment Insurance	27	27	34	28	28	29
01-564-7115	Office Furniture	4,392	574	1,790	3,000	3,000	3,000
01-564-7220	Bldg Supplies Farm Sites	2,453	6,926	6,308	9,100	9,100	10,000
01-564-7311	Veterinary Services	3,908	3,489	4,478	4,300	4,300	9,000
01-564-7312	Feed	17,279	15,848	23,961	19,000	19,000	28,000
01-564-7313	Horseshoes & Tack	817	1,483	1,414	2,000	2,000	3,000
01-564-7314	Livestock Replacement	-	1,743	1,027	3,000	3,000	5,000
01-564-7525	Trash Collection	-	-	-	1,000	1,000	1,000
01-564-7580	Bldg. M & R Farm Sites	14,299	63,501	19,714	43,200	52,783	58,200
<b>Total Museum - Farm Sites Expenditures</b>		<b>130,123</b>	<b>184,643</b>	<b>156,941</b>	<b>181,371</b>	<b>185,132</b>	<b>218,940</b>



**Museum – Fine Arts Committee**

**Expenditures by Line Item**

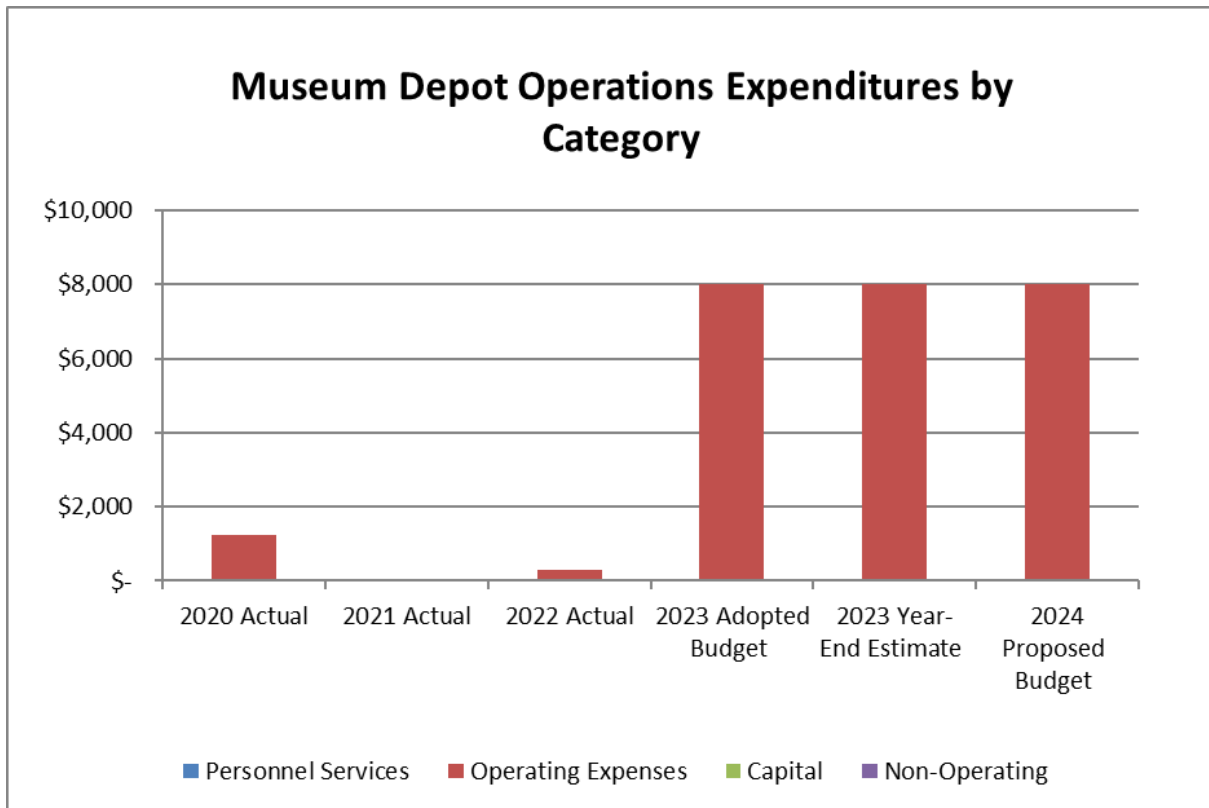
<u>Account Number and Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Year-End Estimate</u>	<u>2024 Proposed Budget</u>
<b>Museum - Fine Arts Committee Expenditures</b>						
01-565-7461 1085 Fine Arts Committee	-	-	-	5,000	14,000	-
01-565-7461 1086 Fine Arts Conservation	-	2,917	9,269	25,000	25,000	25,000
<i>Total Museum - Fine Arts Committee Expenditures</i>	-	<i>2,917</i>	<i>9,269</i>	<i>30,000</i>	<i>39,000</i>	<i>25,000</i>



## Museum – Depot Operations

### Expenditures by Line Item

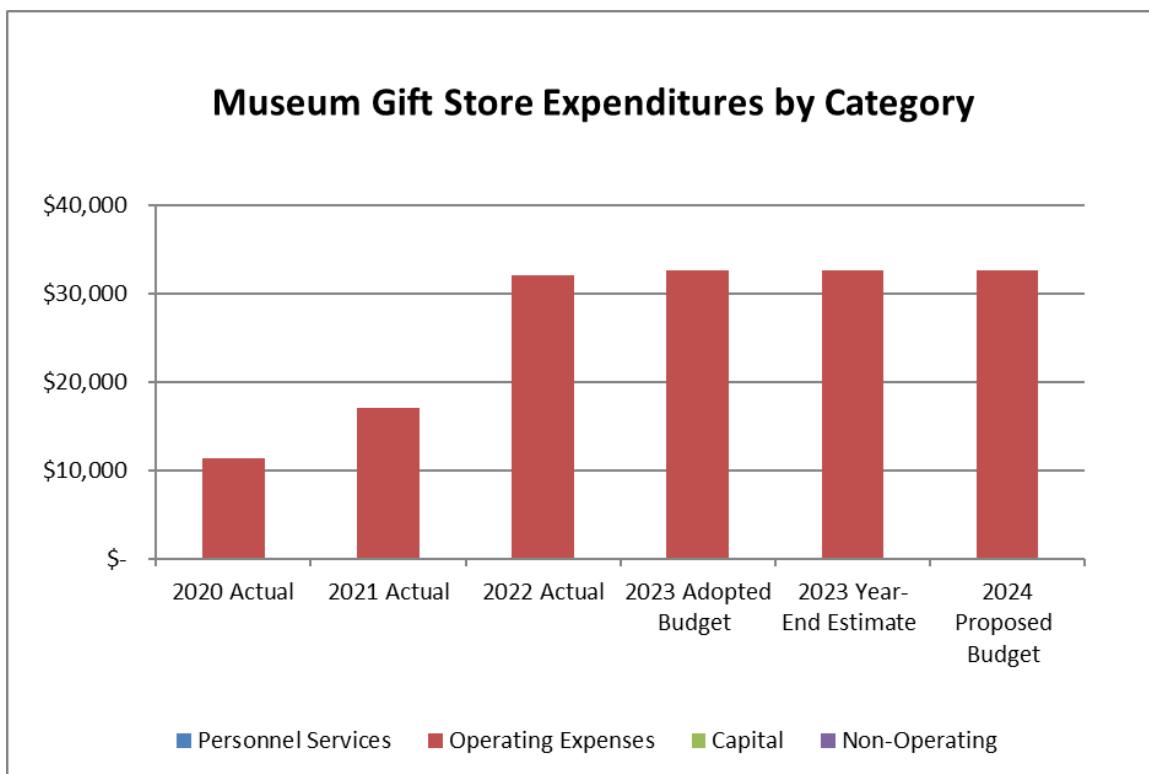
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
Museum - Depot Operations Expenditures						
01-566-7461 Depot Operation	1,234	-	275	8,000	8,000	8,000
<i>Total Museum - Depot Operations Expenditures</i>	<i>1,234</i>	<i>-</i>	<i>275</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>



## Museum – Gift Store

### Expenditures by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Museum - Gift Store Expenditures</b>						
01-567-7323 Museum Gift Store Purchase	8,704	14,993	28,922	29,000	29,000	29,000
01-567-7360 Software Maintenance & Licensing	465	-	-	500	500	500
01-567-7419 Bank Fees	2,246	2,132	3,114	3,100	3,100	3,100
<b>Total Museum - Gift Store Expenditures</b>	<b>11,415</b>	<b>17,125</b>	<b>32,036</b>	<b>32,600</b>	<b>32,600</b>	<b>32,600</b>



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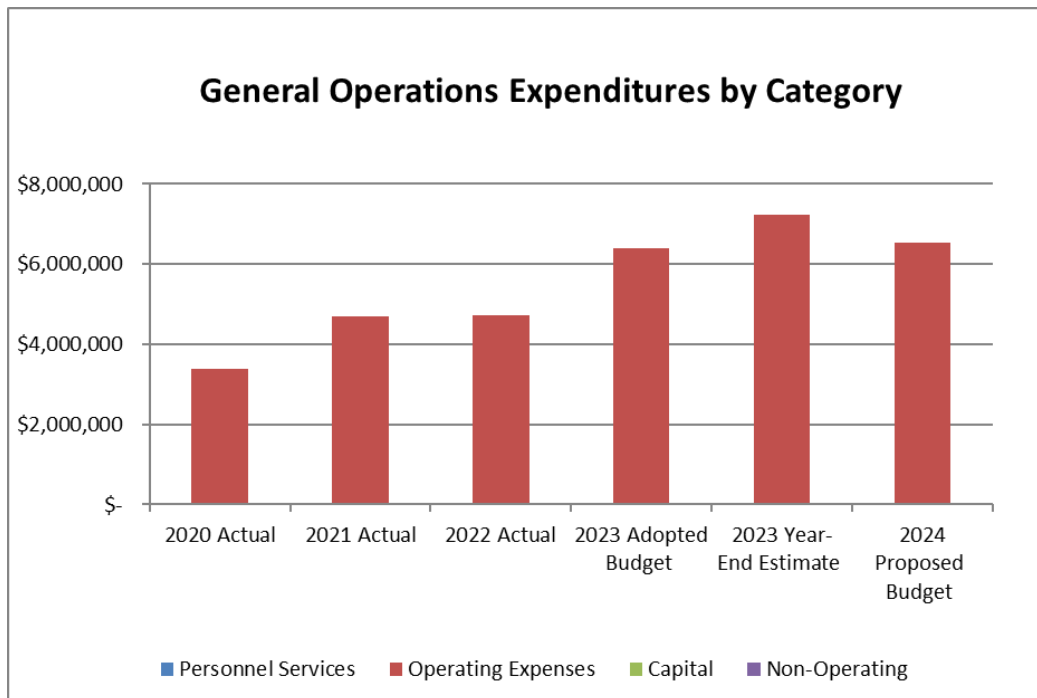
## General Operations

### Description of Department

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

### Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>General Operations Expenditures</b>							
01-600-6192	Salary & Benefits	-	-	-	(836,351)	-	(872,525)
01-600-7112	Printer Supplies	-	30,430	35,668	78,000	78,000	78,000
01-600-7115	Non-Capital Equipment	-	-	63	-	-	-
01-600-7285	Dues & Memberships	73,711	70,264	78,546	84,894	84,894	89,139
01-600-7360	Software Maintenance & Licensing	-	926,944	1,172,231	1,852,600	1,919,563	2,058,900
01-600-7410	Collection Fee	39,719	27,888	23,232	30,000	32,466	30,000
01-600-7411	Co. Clerk . Veh Tax Collec	124,585	156,202	186,560	140,000	235,410	190,000
01-600-7430	Professional/Consulting Sv	27,665	130,000	-	44,220	44,000	44,220
01-600-7461	Senior Resident Tax Refund	111,906	115,343	118,571	115,000	115,945	120,000
01-600-7462	Employee Recognition	50,000	993	100	-	-	-
01-600-7465	Tax Incentive Agreements	50,935	59,267	(59,267)	-	-	-
01-600-7470	Telecommunications	358,242	482,899	487,997	616,000	616,000	616,000
01-600-7480	Postage	69,540	55,610	101,384	60,000	110,956	85,000
01-600-7510	Rentals	1,575	1,035	-	-	-	-
01-600-7520	Electricity & Gas	475,755	535,178	634,446	650,580	758,747	700,580
01-600-7525	Water & Sewer Charges	269,948	242,940	254,876	300,921	395,000	300,921
01-600-7530	Street Lighting	1,071,498	924,510	906,183	1,110,550	950,000	1,110,550
01-600-7540	Copier Lease - Non-Lewan	-	40,868	5,432	4,000	45	-
01-600-7541	Copier Lease - Lewan	-	31,139	45,236	82,000	82,000	82,000
01-600-7550	Fleet Charges	-	-	-	1,333,833	1,198,149	1,433,833
01-600-7610	Property & Liability Insur	600,000	800,000	640,000	682,000	370,000	388,500
01-600-7721	Election	48,745	26,206	65,643	57,000	235,000	70,000
<b>Total General Operations Expenditures</b>		<b>3,373,823</b>	<b>4,657,715</b>	<b>4,696,897</b>	<b>6,405,247</b>	<b>7,226,175</b>	<b>6,525,118</b>



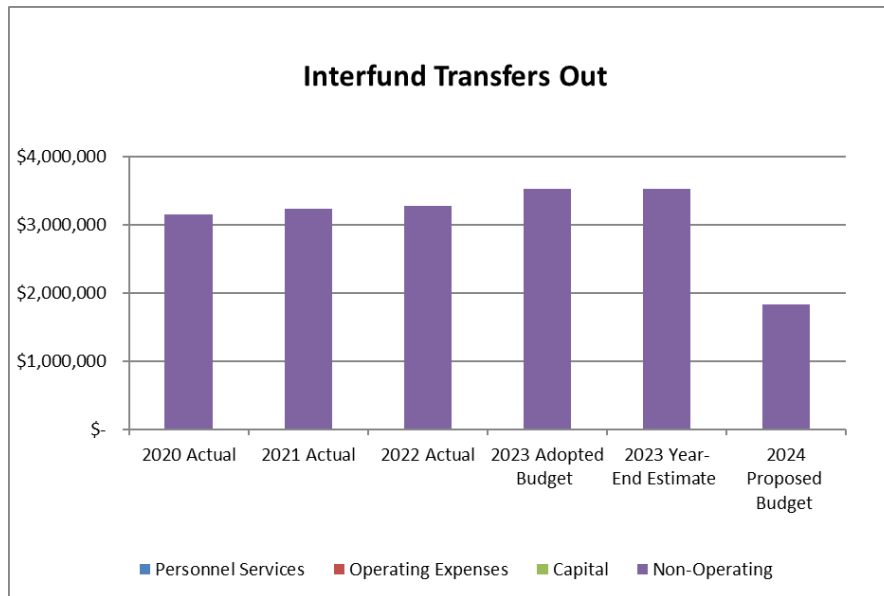
## Interfund Transfers Out

### Highlights of 2024 Budget

The City will transfer \$1,797,977 to the Capital Projects Reserve Account. In addition, \$27,000 will be transferred from the General Fund to the Geneva Village Fund.

### Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
01-600-8534	Tr Out . Capital Proj. Fund	3,100,000	3,158,900	3,177,500	3,427,983	3,427,983	1,797,977
01-600-8545	Tr Out . Geneva Village	50,000	50,000	103,403	97,765	97,765	76,324
01-600-8561	Tr Out . Life AD&D	-	26,000	-	-	-	-
<b>Total Interfund Transfers Out</b>		<b>3,150,000</b>	<b>3,234,900</b>	<b>3,280,903</b>	<b>3,525,748</b>	<b>3,525,748</b>	<b>1,874,301</b>



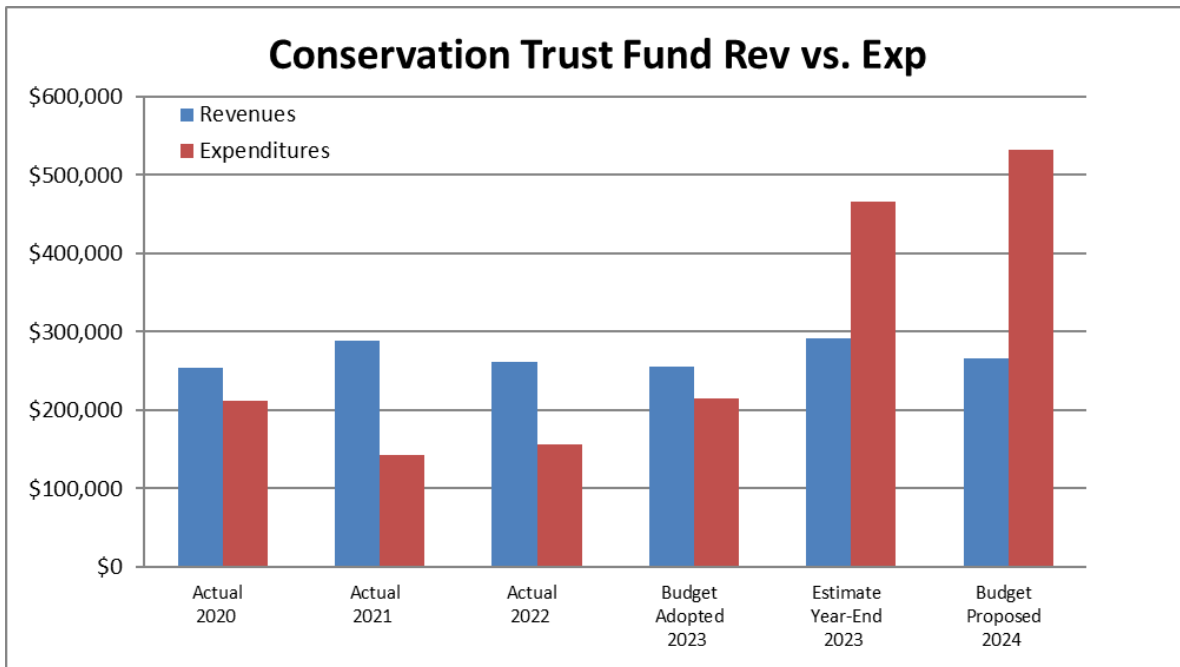
## Grand Total General Fund Expenditures

Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Grand Total General Fund Expenditures</b>	<b>43,158,967</b>	<b>45,918,847</b>	<b>49,641,466</b>	<b>55,855,461</b>	<b>56,302,302</b>	<b>59,474,183</b>

## Conservation Trust Fund

### Conservation Trust Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Intergovernmental	\$ 247,484	\$ 292,342	\$ 291,175	\$ 250,000	\$ 278,913	\$ 260,000
Investment earnings	6,690	(3,305)	(29,216)	4,855	12,849	5,564
<b>Total revenues</b>	<b>254,174</b>	<b>289,037</b>	<b>261,959</b>	<b>254,855</b>	<b>291,762</b>	<b>265,564</b>
<b>Expenditures</b>						
Culture and recreation	120,287	142,816	143,443	205,526	205,526	172,840
Capital outlay	91,291	-	12,628	10,000	260,000	360,000
<b>Total expenditures</b>	<b>211,578</b>	<b>142,816</b>	<b>156,071</b>	<b>215,526</b>	<b>465,526</b>	<b>532,840</b>
Excess (deficiency) of financial sources over financial uses	42,596	146,221	105,888	39,329	(173,764)	(267,276)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 157,206</b>	<b>\$ 199,802</b>	<b>\$ 346,023</b>	<b>\$ 242,766</b>	<b>\$ 451,911</b>	<b>\$ 278,147</b>
<b>Fund Balance, End of Year</b>	<b>\$ 199,802</b>	<b>\$ 346,023</b>	<b>\$ 451,911</b>	<b>\$ 282,095</b>	<b>\$ 278,147</b>	<b>\$ 10,871</b>



## 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 – \$265,564**

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

**Expenditures – \$532,840**

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

### Revenues by Line Item

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
14-171-5324 Lottery Funds	247,484	292,342	291,175	250,000	278,913	260,000
14-171-5700 Interest Earnings	6,690	(3,305)	(29,216)	4,855	12,849	5,564
<b>Total Revenues</b>	<b>254,174</b>	<b>289,037</b>	<b>261,959</b>	<b>254,855</b>	<b>291,762</b>	<b>265,564</b>

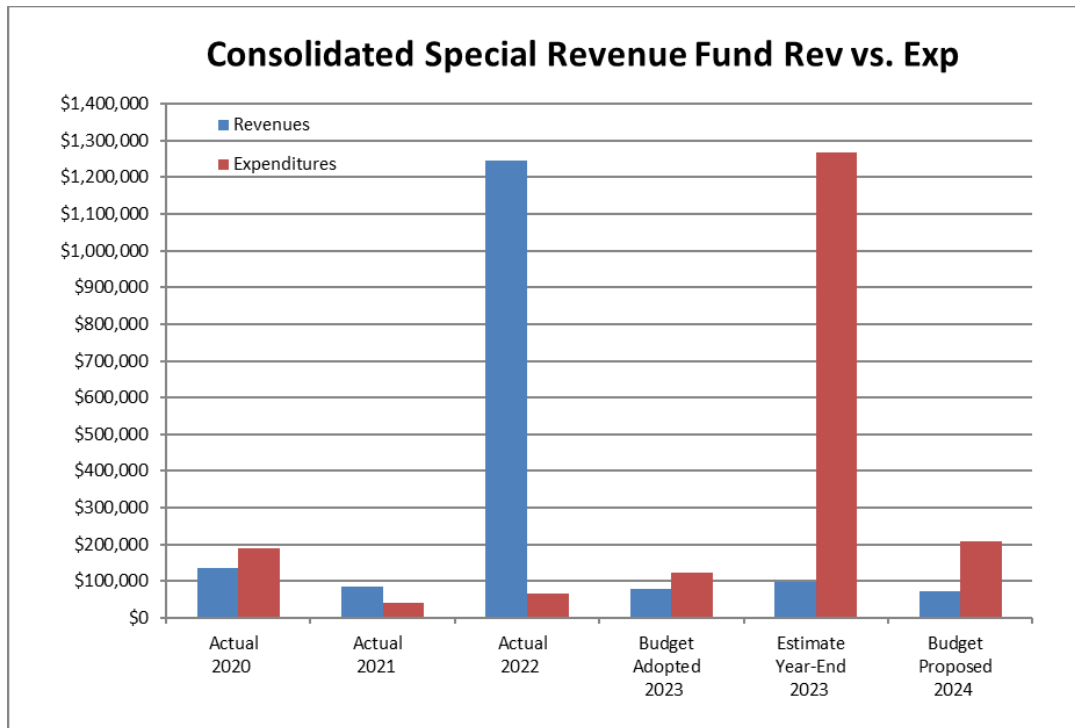
### Expenditures by Line Item

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
14-400-6010 Parkland Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
14-400-7461 South Platte Park	-	21,920	21,920	83,357	83,357	50,000
14-400-7510 Rent	20,287	20,896	21,523	22,169	22,169	22,840
14-400-7820 Museum Artifact Storage	-	-	-	10,000	10,000	10,000
14-400-7820 Library Phase III Gallery Master Plan	-	-	-	-	-	125,000
14-400-7820 Library/Museum Security System Upgrades	-	-	12,628	-	-	-
14-400-7860 Other Equipment	-	-	-	-	250,000	-
<b>Total Expenditures</b>	<b>211,578</b>	<b>142,816</b>	<b>156,071</b>	<b>215,526</b>	<b>465,526</b>	<b>532,840</b>

## Consolidated Special Revenue Fund

### Consolidated Special Revenue Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Taxes	\$ 46,997	\$ 43,837	\$ 39,518	\$ 39,000	\$ 35,000	\$ 31,000
Intergovernmental	-	-	-	-	-	-
Charges for services	50	-	-	-	-	-
Fines and forfeitures	38,450	43,867	46,892	35,500	38,728	35,500
Investment earnings	5,496	(1,746)	(83,822)	3,104	21,416	3,652
Miscellaneous	45,578	(486)	1,244,188	1,800	1,800	1,800
<b>Total revenues</b>	<b>136,571</b>	<b>85,473</b>	<b>1,246,776</b>	<b>79,404</b>	<b>96,944</b>	<b>71,952</b>
<b>Expenditures</b>						
General government	23,008	21,676	13,598	39,000	1,248,201	61,000
Public safety	70,841	14,786	12,948	82,702	1,000	86,603
Culture and recreation	-	-	-	-	-	62,500
Capital outlay	95,695	-	40,170	-	20,000	-
<b>Total expenditures</b>	<b>189,544</b>	<b>40,580</b>	<b>66,716</b>	<b>121,702</b>	<b>1,269,201</b>	<b>210,103</b>
Excess (deficiency) of financial sources over financial uses	(52,973)	44,893	1,180,060	(42,298)	(1,172,257)	(138,151)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 262,387</b>	<b>\$ 209,414</b>	<b>\$ 254,307</b>	<b>\$ 206,153</b>	<b>\$ 1,434,367</b>	<b>\$ 262,110</b>
<b>Fund Balance, End of Year</b>	<b>\$ 209,414</b>	<b>\$ 254,307</b>	<b>\$ 1,434,367</b>	<b>\$ 163,855</b>	<b>\$ 262,110</b>	<b>\$ 123,959</b>



## Consolidated Special Revenue Fund Budget Summary

### Description of Fund

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

#### Revenues – \$71,952

There are three major programs 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 – \$210,103

Expenditures related to the three programs listed above represent 100% of the expenditures in this fund.

### Revenue Summary

<u>Account Number and Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Year-End Estimate</u>	<u>2024 Proposed Budget</u>
PEG Fees	48,285	43,617	38,796	39,110	35,300	31,300
Stadium District Funding	-	-	1,157,357	-	15,906	-
Defensive Driving Program	2,416	42,662	37,661	8,404	42,728	37,742
M. Stein	157	10	379	160	460	300
Drug Destruction	237	(41)	(309)	82	100	100
Wildland Fires	-	-	-	-	-	-
Littleton Fine Arts Committee	974	(2,151)	(2,707)	610	750	610
Stern-Elder	1,995	1,377	539	1,700	1,700	1,900
Littleton Victim's Assistance	38,650	-	-	29,338	-	-
Dive Fees	-	-	-	-	-	-
South Metro Drug Task Force	-	-	-	-	-	-
Shop with a Cop	43,855	-	15,060	-	-	-
<b>Total Consol Special Revenue Fund Revenues</b>	<b>136,569</b>	<b>85,473</b>	<b>1,246,776</b>	<b>79,404</b>	<b>96,944</b>	<b>71,952</b>

### Expenditure Summary

<u>Account Number and Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Year-End Estimate</u>	<u>2024 Proposed Budget</u>
PEG Fees	118,703	25,794	53,768	39,000	39,000	61,000
Stadium District Funding	-	-	-	-	1,229,201	-
Defensive Driving Program	5,494	2,489	-	11,150	-	11,150
M. Stein	-	-	-	-	-	22,000
Drug Destruction	-	-	-	-	-	-
Wildland Fires	-	-	-	-	-	-
Littleton Fine Arts Committee	-	-	-	-	-	20,000
Stern-Elder	-	-	-	-	-	20,500
Littleton Victim's Assistance	56,938	-	1,748	71,553	1,000	71,553
Dive Fees	-	-	-	-	-	-
South Metro Drug Task Force	-	-	-	-	-	-
Shop with a Cop	8,410	12,296	11,200	-	-	3,900
<b>Total Consol Special Revenue Fund Expenditures</b>	<b>189,545</b>	<b>40,580</b>	<b>66,716</b>	<b>121,703</b>	<b>1,269,201</b>	<b>210,103</b>

**Consolidated Special Revenue Fund**

<b>PEG Fees Line Item Detail (Project 1240)</b>							
		2020	2021	2022	2023	2023	2024
<b>Account Number and Description</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
15-130-5500	PEG Fees	46,997	43,837	39,518	39,000	35,000	31,000
15-130-5700	Interest Earnings - PEG	1,288	(221)	(722)	110	300	300
<b>Total PEG Fees Revenues</b>		<b>48,285</b>	<b>43,617</b>	<b>38,796</b>	<b>39,110</b>	<b>35,300</b>	<b>31,300</b>
15-130-7300	Repair and Maintenance	23,008	11,573	13,598	39,000	19,000	61,000
15-130-7860	Video Equipment	95,695	14,221	40,170	-	20,000	-
<b>Total PEG Fees Expenditures</b>		<b>118,703</b>	<b>25,794</b>	<b>53,768</b>	<b>39,000</b>	<b>39,000</b>	<b>61,000</b>

<b>Stadium District Funding Line Item Detail (Project 2015)</b>							
		2020	2021	2022	2023	2023	2024
<b>Account Number and Description</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
15-171-5700	Interest Earnings - Stadium District Funding	-	-	(71,844)	-	15,906	-
15-171-5800	Misc Revenue - Stadium District Funding	-	-	1,229,201	-	-	-
<b>Total Stadium District Funding Revenues</b>		<b>-</b>	<b>-</b>	<b>1,157,357</b>	<b>-</b>	<b>15,906</b>	<b>-</b>
15-171-7461	Stadium District Funding	-	-	-	-	1,229,201	-
<b>Total Stadium District Funding Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,229,201</b>	<b>-</b>

<b>Defensive Driving Program Line Item Detail (Project 1056)</b>							
		2020	2021	2022	2023	2023	2024
<b>Account Number and Description</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
15-200-5700	Interest Earnings - Defensive Driving	2,416	(1,205)	(9,231)	904	4,000	2,242
15-200-5800	Rev . Defensive Driving	-	43,867	46,892	7,500	38,728	35,500
<b>Total Defensive Driving Revenues</b>		<b>2,416</b>	<b>42,662</b>	<b>37,661</b>	<b>8,404</b>	<b>42,728</b>	<b>37,742</b>
15-200-6035	Medicare	80	-	-	52	-	52
15-200-6060	ICMA 401A . General Government	-	(369)	-	-	-	-
15-200-7300	Supplies Other Special	2,391	-	-	-	-	-
15-200-7700	Other Charges	1,750	2,858	-	-	-	-
<b>Total Defensive Driving Expenditures</b>		<b>5,494</b>	<b>2,489</b>	<b>-</b>	<b>11,150</b>	<b>-</b>	<b>11,150</b>

<b>M. Stein Line Item Detail (Project 1131)</b>							
		2020	2021	2022	2023	2023	2024
<b>Account Number and Description</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
15-600-5700	Interest Earnings - M. Stein	157	10	379	160	460	300
<b>Total M. Stein Revenues</b>		<b>157</b>	<b>10</b>	<b>379</b>	<b>160</b>	<b>460</b>	<b>300</b>
15-600-7700	Other Charges (M. Stein)	-	-	-	-	-	22,000
<b>Total M. Stein Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>

**Consolidated Special Revenue Fund**

**Drug Destruction Line Item Detail (Project 1286)**

Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
15-173-5520 Drug Destruction	50	-	-	-	-	-
15-173-5700 Interest Earnings - Drug Destruction	187	(41)	(309)	82	100	100
<b>Total Drug Destruction Revenues</b>	<b>237</b>	<b>(41)</b>	<b>(309)</b>	<b>82</b>	<b>100</b>	<b>100</b>
15-173-7704 Drug Destruction	-	-	-	-	-	-
<b>Total Drug Destruction Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Littleton Fine Arts Committee Line Item Detail (Project 1247)**

Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
15-565-5700 Interest Earnings - LFAC	752	(166)	(1,134)	310	450	310
15-565-5720 LFAC Donation	-	-	(1,573)	-	-	-
15-565-5800 Rev . LFAC Events	222	(1,986)	-	300	300	300
<b>Total Littleton Fine Arts Committee Revenues</b>	<b>974</b>	<b>(2,151)</b>	<b>(2,707)</b>	<b>610</b>	<b>750</b>	<b>610</b>
15-565-7700 LFAC - Other Charges	-	-	-	-	-	20,000
<b>Total Littleton Fine Arts Committee Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>

**Stern-Elder Committee Line Item Detail (Project 1206)**

Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
15-300-5700 Interest Earnings - Sterne-Elder	495	(123)	(961)	200	200	400
15-300-5800 Rev - Stern-Elder	1,500	1,500	1,500	1,500	1,500	1,500
<b>Total Stern-Elder Revenues</b>	<b>1,995</b>	<b>1,377</b>	<b>539</b>	<b>1,700</b>	<b>1,700</b>	<b>1,900</b>
15-300-7700 Sterne-Elder - Other Charges	-	-	-	-	-	20,500
<b>Total Stern-Elder Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,500</b>



**Consolidated Special Revenue Fund**

<b>Littleton Victims Assistance Line Item Detail (Project 1129)</b>						
<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
15-200-5700	200	-	-	1,338	-	-
15-200-5800	38,450	-	-	28,000	-	-
<b>Total Littleton VALE Revenues</b>	<b>38,650</b>	<b>-</b>	<b>-</b>	<b>29,338</b>	<b>-</b>	<b>-</b>
15-200-6010	45,484	-	-	53,376	-	53,376
15-200-6020	737	-	-	-	-	-
15-200-6030	2,461	-	-	3,309	-	3,309
15-200-6035	613	-	-	774	-	774
15-200-6040	921	-	-	2,190	-	2,190
15-200-6050	3,548	-	-	6,295	-	6,295
15-200-6051	104	-	-	145	-	145
15-200-6052	120	-	-	165	-	165
15-200-6053	275	-	-	430	-	430
15-200-6054	57	-	-	89	-	89
15-200-6055	16	-	-	21	-	21
15-200-6060	2,343	-	-	3,737	-	3,737
15-200-6141	232	-	-	-	-	-
15-200-6160	27	-	-	22	-	22
15-200-7450	-	-	260	-	-	-
15-200-7700	-	-	1,488	1,000	1,000	1,000
<b>Total Littleton VALE Expenditures</b>	<b>56,938</b>	<b>-</b>	<b>1,748</b>	<b>71,553</b>	<b>1,000</b>	<b>71,553</b>

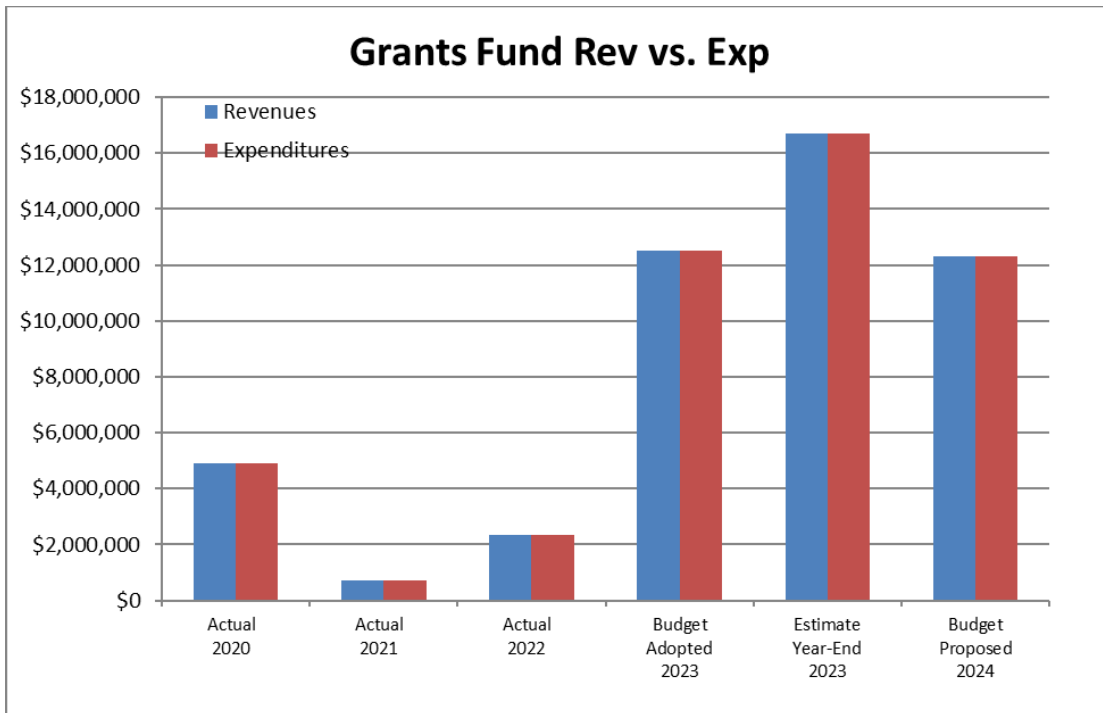
<b>Shop with a Cop (Project 1292)</b>						
<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
15-201-5723	43,855	-	15,060	-	-	-
<b>Total Shop with a Cop Revenues</b>	<b>43,855</b>	<b>-</b>	<b>15,060</b>	<b>-</b>	<b>-</b>	<b>-</b>
15-201-7300	8,410	12,296	11,200	-	-	3,900
<b>Total Shop with a Cop Expenditures</b>	<b>8,410</b>	<b>12,296</b>	<b>11,200</b>	<b>-</b>	<b>-</b>	<b>3,900</b>

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**Grants Fund**

**2020-2024 Summary of Estimated Financial Sources and Uses**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Intergovernmental	\$ 4,921,063	\$ 711,705	\$ 2,326,978	\$ 12,507,713	\$ 16,690,074	\$12,302,000
Total revenues	4,921,063	711,705	2,326,978	12,507,713	16,690,074	12,302,000
<b>Expenditures</b>						
General government	3,041,887	56,247	86,133	-	1,525,000	-
Public safety	499,370	28,265	404,619	46,798	105,250	45,000
Highways and streets	-	-	-	-	-	-
Culture and recreation	23,967	67,805	57,121	15,000	70,043	15,000
Capital outlay	1,355,839	559,388	1,779,105	12,445,915	14,989,781	12,242,000
Total expenditures	4,921,063	711,705	2,326,978	12,507,713	16,690,074	12,302,000
Excess of financial sources over financial uses	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## Grants Fund Budget Summary

### Description of Fund

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

**Revenues – \$12,302,000**

Revenues in this fund are for Federal, State and local grants. In 2024, the city anticipates receiving \$12.3 million in grant funds, the largest of which is at the Santa Fe and Mineral intersection. The city budgets a few recurring grant funds which have not been awarded but are typically applied for and received annually.

**Expenditures – \$12,302,000**

Expenditures are directly related to the revenues received.

### Revenues by Line Item

Account Number and Description	2020		2021		2022		2023	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
16-130-5320	Census Grant	-	-	12,685	-	-	-	-	-
16-130-5510	Downtown Authority Feasibility Study	-	-	-	-	75,000	-	-	-
16-130-5310	Tri-Cities Right to Work	-	-	-	-	-	1,500,000	-	-
16-140-5330	Main Street Activation	-	-	-	-	-	25,000	-	-
16-171-5310 6129	CARES Act - Arapahoe County	-	-	4,199,211	-	-	-	-	-
16-171-5310 6132	CARES Act - Jefferson County	-	-	210,202	-	-	-	-	-
16-171-5320 6131	Coronavirus Emergency Supplemental Funding	-	-	352,587	-	-	-	-	-
16-171-5330	County/City/Local Grants	-	-	-	50,000	10,293	-	514	-
16-172-5330	DMV Access Grant	-	-	101,340	-	-	-	-	-
16-174-5330	Tri-County Health Dept Grant	327	174	-	400	-	-	-	-
16-177-5310	Energy & Efficiency Conserv	-	-	-	18,000	-	-	-	-
16-200-5310	Federal Grants - BWC	-	-	-	-	169,818	-	10,182	-
16-201-5310	Federal Grants	-	-	-	5,360	-	-	-	-
16-201-5320	State of Colorado	-	-	-	-	173,068	-	-	-
16-203-5330	Click It or Ticket	-	8,105	-	-	-	-	6,000	10,000
16-203-5310	US Dept of Justice . Vests	-	7,620	2,960	1,634	-	18,000	-	-
16-203-5310	LEMHWA	-	-	-	-	32,929	-	39,068	-
16-203-5310	HVE	6,423	1,742	-	-	-	-	-	-
16-203-5310	POST	15,500	-	-	-	-	8,798	15,000	15,000
16-203-5320	State of Colorado	-	-	-	-	10,331	-	-	-
16-203-5320	State of Colorado	-	7,884	-	3,022	-	-	-	-
16-204-5310	Fed Grant - Rocky Mtn Forensic Lab	17,673	22,526	18,111	18,249	18,472	20,000	20,000	20,000
16-300-5310	CDBG Grant	114,750	-	-	414,437	162,514	114,750	500,000	-
16-302-5320	State Grant - RACQ Mowdown	-	-	-	-	195,814	-	18,054	-
16-302-5320	State Grant - Geneva Lodge	-	-	-	-	-	-	250,000	-
16-302-5330	County Line & Broadway	6,006	-	-	-	57,848	-	-	-
16-302-5310	Federal Grants	-	-	-	-	1,337,655	-	-	-
16-302-5310	Fed - Safe Streets	-	-	-	-	-	-	35,724	-
16-302-5310	Federal Grants - Streets	-	-	-	132,797	-	-	-	-
16-302-5310	CDOT - Prince Street Link	-	-	-	-	-	615,000	615,000	-
16-302-5310	CDOT - Mineral Station East	-	-	-	-	-	1,320,000	1,409,707	-
16-302-5310	Broadway & Mineral	-	-	-	-	-	-	202,500	-
16-302-5310	Broadway & Littleton Blvd	-	-	-	-	-	-	202,500	-
16-302-5330	DRCOG (CMPI) - Raised Crosswalks Main/Alar	-	-	-	-	-	-	214,000	-
16-302-5330	DRCOG (TIP) - County Line: Broadway to Univ	-	-	-	-	-	500,000	-	-
16-302-5330	DRCOG (CMPI) - Santa Fe & Mineral Intersectic	-	-	-	-	-	7,698,059	7,698,059	1,000,000
16-302-5330	DRCOG TIP Grant Santa Fe and Mineral	-	-	-	-	-	-	-	3,500,000
16-302-5330	Mineral Station MultiModal West	-	-	-	-	-	-	-	2,153,000
16-302-5330	CDOT County Line Rd Shared Use Path Connect	-	-	-	-	-	-	-	2,700,000
16-302-5330	FastTracks Light Rail	-	-	-	-	-	-	-	2,089,000
16-302-5330	DRCOG (TIP) - Broadway Corridor	-	-	-	-	-	400,000	800,000	-
16-302-5330	Windermere Bridge Over Canal	-	-	-	-	-	1,240,518	1,240,518	-
16-302-5330	Mineral and Platte	-	-	-	-	-	557,588	-	-
16-302-5310	S Platte Canyon/Bowles & SPC/Mineral	-	-	-	-	-	-	1,309,741	-
16-302-5310	S Platte Canyon/Bowles & SPC/Mineral	-	-	-	-	-	-	-	675,000
16-302-5330	Domino's Paving for Pizza	-	5,000	-	-	-	-	-	-
16-302-5330	Broadway Fiber Optics Comms & Signal Upgrad	-	-	-	-	-	-	493,978	-

## Grants Fund Budget Summary

### Revenues by Line Item (continued)

Account Number and Description		2020	2020	2020	2023	2023	2024		
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget		
16-303-5330	Xcel Options Grant	6,000	-	-	-	-	-		
16-320-5330	County/City/Local Grants	-	-	-	840	-	-		
16-520-5320	Early Childhood Literacy	12,332	10,600	16,747	14,217	(558)	15,000		
16-520-5320	Early Childhood Literacy	-	-	-	14,960	-	84		
16-520-5320	Growing Together	-	-	-	387	-	-		
16-520-5320	CDE-Colorado State Library	-	-	-	8,342	-	-		
16-520-5310	CDE-Colorado State Library - ARPA	-	-	-	-	17,697	-		
16-520-5330	Career Online High School	-	-	7,220	-	-	-		
16-520-5330	Makerspace	-	-	-	25,768	208	1,024		
16-522-5310	Littleton Criterium 2022	-	-	-	-	-	-		
16-522-5310	Littleton Immigrant Integration	15,401	-	-	-	-	-		
16-522-5310	Bookmobile	-	-	-	25,276	-	49,724		
16-522-5310	USCIS	88,111	-	-	-	-	-		
16-522-5510	Fees	8,615	-	-	-	-	-		
16-522-5330	Local Grants - ESL Classes	3,000	15,976	-	27,510	-	-		
16-560-5330	County/City/Local Grants	-	-	-	311	33,781	1,000		
<b>Total Revenues</b>		<b>294,138</b>	<b>79,627</b>	<b>4,921,063</b>	<b>711,705</b>	<b>2,326,978</b>	<b>12,507,713</b>	<b>16,690,074</b>	<b>12,302,000</b>

### Expenditures by Line Item

Account Number and Description		2020	2020	2020	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
16-110-6010	Salary - Regular	-	-	-	669	-	-
16-110-7461	Special Events	-	-	-	9,624	-	-
16-130-7430	Tri-Cities Right to Work	-	-	-	-	1,500,000	-
16-130-7430	Census Grant	-	-	12,685	-	-	-
16-130-7430	Downtown Feasibility	-	-	-	75,000	-	-
16-140-7430	Main Street Activation	-	-	-	-	25,000	-
16-171-6XXX	Salary	-	-	28,810	-	-	-
16-171-7110	Supplies Office	-	-	29,412	(331)	-	-
16-171-7300	COVID-19 Supplies	-	-	480,409	-	-	-
16-171-7350	Hardware Periphery	-	-	116,988	-	-	-
16-171-7430	Professional / Consulting Svcs	-	-	81,926	-	-	-
16-171-7461	Weekends on Main	-	-	192,151	50,000	-	-
16-171-7468	Community Support	-	-	1,016,313	-	-	-
16-171-7470	Telecommunications	-	-	1,001,307	14,573	-	-
16-171-7672	Claims Paid	-	-	70,383	-	-	-
16-171-7700	Other Supplies	-	-	7,673	-	-	-
16-171-78XX	Capital Improvements	-	-	1,027,580	(14,241)	-	-
16-174-7115	Tri-County Health Dept Grant	327	173	-	400	-	-
16-177-7820	Capital - Building Improvement	-	-	18,000	-	250,000	-
16-200-7350	Hardware Maintenance	-	-	-	117,000	-	-
16-200-7360	Software Maintenance & Licensing	-	-	-	220,273	-	10,182
16-200-7360	Software Maintenance & Licensing	-	-	-	-	-	39,068
16-201-6010	Salary - Regular	-	-	-	-	8,798	15,000
16-201-6020	Salary - ICAC	-	-	36,946	-	-	-
16-201-6035	Medicare	-	-	8	-	-	-
16-201-7300	Supplies Other Special	-	-	30,773	5,360	-	-
16-201-7360	Software Maintenance & Licensing	-	-	-	30,000	-	-
16-201-7430	Supplies Other Special	-	-	-	12,353	-	-
16-201-7450	Learning & Education	-	-	-	375	-	-
16-203-6010	Salaries	-	-	410,572	-	-	-

**Grants Fund**

**Expenditures by Line Item (continued)**

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
16-203-6020	Overtime - State DUI	-	-	2,414	-	-	10,000
16-203-6020	Overtime - POST	-	-	-	-	6,000	15,000
16-203-6020	Overtime - HVE	6,423	5,214	-	-	-	-
16-203-7115	Non-Capital Equipment	-	-	-	3,216	-	-
16-203-7300	Vest Grant - Supplies	-	-	1,634	-	18,000	-
16-203-7300	Supplies (POST)	15,500	15,989	3,022	-	-	-
16-203-7450	Learning & Education	-	-	-	2,929	-	-
16-203-7446	Uniforms - Vests	-	7,620	2,960	-	-	-
16-204-6020	Overtime - Rocky Mtn Forensic Lab	17,673	19,054	15,697	18,249	20,000	20,000
16-300-7890	CDBG Grant	114,750	-	202,119	-	-	-
16-300-7890	CDBG Grant, 2	-	-	-	-	114,750	500,000
16-302-7890	Mineral Station East	-	-	32,254	158,039	1,320,000	1,409,707
16-302-7890	Prince Street Link	-	-	-	-	615,000	615,000
16-302-7890	County Line - Broadway to Universtiy	-	-	-	-	500,000	-
16-302-7890	Broadway Corridor	-	-	-	78,179	400,000	800,000
16-302-7890	Broadway & Mineral	6,006	-	-	-	-	202,500
16-302-7890	Broadway & Littleton Blvd	-	-	-	-	-	202,500
16-302-7890	Street Improvements	-	-	-	-	-	-
16-302-7890	Federal and Berry	-	-	120,000	-	-	-
16-302-7890	Safe Routes	-	-	12,797	59,894	-	35,724
16-302-7890	S Platte Canyon/Bowles & SPC/Mineral (Fed)	-	-	129,970	194,000	141,289	557,588
16-302-7170	Domino's Paving for Pizza	-	5,000	-	-	-	-
16-302-7890	S Platte Canyon/Bowles & SPC/Mineral (State)	-	-	-	-	-	675,000
16-302-7890	TIP - Santa Fe & Mineral	-	-	158,203	844,388	7,698,059	7,698,059
16-302-7890	DRCOG TIP Grant Santa Fe and Mineral	-	-	-	-	-	1,000,000
16-302-7890	Mineral Station MultiModal West	-	-	-	-	-	3,500,000
16-302-7890	CDOT County Line Rd Shared Use Path Connect	-	-	-	-	-	2,153,000
16-302-7890	FastTracks Light Rail	-	-	-	-	-	2,700,000
16-302-7890	Raised Crossings (Main/Alamo)	-	-	-	-	-	2,089,000
16-302-7891	Broadway Fiber Optics Comms & Signal Upgrad	-	-	-	95,622	-	214,000
16-302-7895	Rio Grande Bridge	-	-	29,980	376,420	-	493,978
16-302-7895	Windermere Bridge	-	-	-	-	1,240,518	1,240,518
16-302-7890	RACQ Mowdown	-	-	-	-	-	18,054
16-303-7300	Xcel Options Grant	6,000	-	-	-	-	-
16-320-7450	Learning & Education	-	-	-	840	-	-
16-520-7281	State Library - Collection Materials	12,332	10,600	16,747	14,193	23,130	15,000
16-520-7300	Makerspace	-	-	-	25,791	208	-
16-520-7281	State Library - Collection Materials	-	-	-	-	-	1,024
16-520-7850	Bookmobile	-	-	-	-	-	17,697
16-522-6010	Salary - Littleton Immigrant Resource Center	8,073	11,813	-	-	-	49,724
16-522-6010	Salary - USCIS	57,931	-	-	-	-	-
16-522-6010	Salary - Vernon	2,012	-	-	-	-	-
16-522-6010	Salary	-	-	5,539	27,510	-	-
16-522-6030	Social Security	4,359	756	324	-	-	-
16-522-6035	Medicare	1,020	177	76	-	-	-
16-522-6040	Workers Comp	95	-	-	-	-	-
16-522-6050	Medical	14,040	2,303	887	-	-	-
16-522-6051	Life	148	27	15	-	-	-
16-522-6052	Disability	197	36	17	-	-	-
16-522-6053	Dental	855	177	71	-	-	-
16-522-6054	Vision	168	37	15	-	-	-
16-522-6055	Short-Term Disability	44	9	4	-	-	-
16-522-6060	ICMA 401A General Govt	4,034	-	-	-	-	-
16-522-6140	ICMA Deferred Comp	303	268	-	-	-	-
16-522-6141	ICMA 457 Match 2%	1,285	365	263	-	-	-
16-522-6142	RHS	600	-	-	-	-	-
16-522-6160	Unemployment Insurance	73	9	9	-	-	-
16-522-7110	Office Supplies	17	-	-	-	-	-
16-522-7115	Non-Capital Equipment	1,631	-	-	-	-	-

**Grants Fund**

**Expenditures by Line Item (continued)**

<b>Account Number and Description</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>		<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>		
16-522-7281	Collection Materials	359	-	-	-	-	-	-	-	-
16-522-7300	Supplies Other Special	4,756	-	-	-	-	-	-	-	-
16-522-7420	Business Meetings	473	-	-	-	-	-	-	-	-
16-522-7430	Professional / Consulting Svcs	8,747	-	-	-	-	-	-	-	-
16-522-7450	Learning & Education	2,082	-	-	-	-	-	-	-	-
16-522-7480	Postage	1,825	-	-	-	-	-	-	-	-
16-560-7220	Supplies Bldg Materials	-	-	-	-	33,781	-	514	-	-
16-560-7300	Supplies Other Special	-	-	-	311	-	-	1,000	-	-
16-560-7820	Building Improvements	-	-	-	-	-	-	-	-	125,000
<b>Total Expenditures</b>		<b>294,138</b>	<b>79,627</b>	<b>4,921,063</b>	<b>711,705</b>	<b>2,326,978</b>	<b>12,507,713</b>	<b>16,690,074</b>	<b>12,302,000</b>	

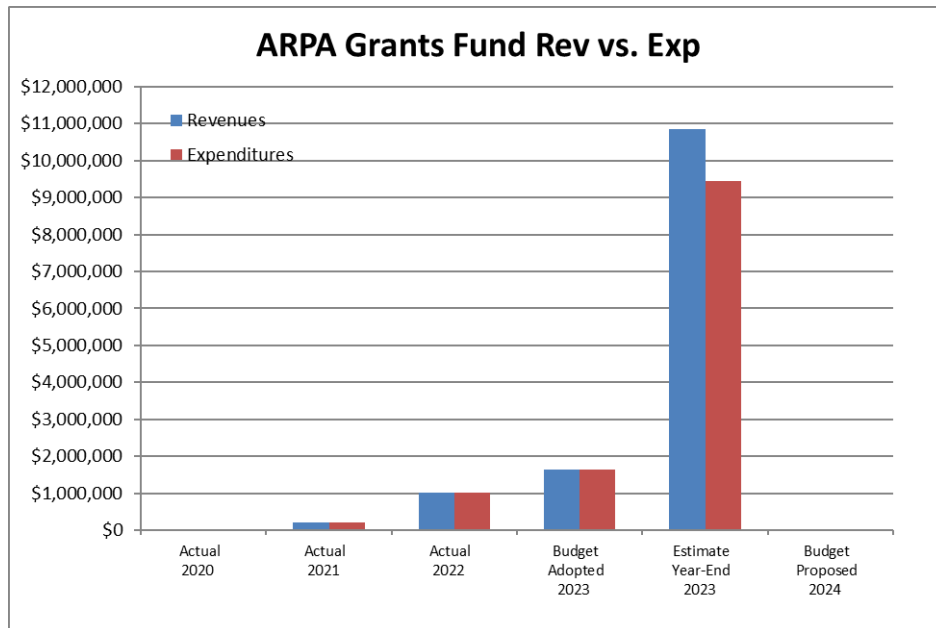
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## ARPA Grants Fund

### ARPA Grants Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 208,474	\$ 1,018,719	\$ 1,640,000	\$ 10,853,928	\$ -
Total revenues	-	208,474	1,018,719	1,640,000	10,853,928	-
<b>Expenditures</b>						
General government	-	77,327	758,602	1,640,000	8,169,068	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	4,279	-	284,860	-
Culture and recreation	-	131,147	96,623	-	-	-
Capital outlay	-	-	159,221	-	1,000,000	-
Total expenditures	-	208,474	1,018,724	1,640,000	9,453,928	-
<b>Other Financing Uses</b>				(1,640,000)	-	12,081,126
Transfers out	-	-	-	-	(1,400,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	(1,400,000)	-
Excess of financial sources over financial uses	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**ARPA Grants Fund Budget Summary**

**Description of Fund**

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

**Revenues – \$0**

Revenues in this fund are for the Federal ARPA grant.

**Expenditures – \$0**

Expenditures are directly related to the revenues received.

**Revenues by Line Item**

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
30-171-5310 Federal Grants	-	208,474	1,018,719	1,640,000	10,853,928	-
<b>Total Revenues</b>	-	<b>208,474</b>	<b>1,018,719</b>	<b>1,640,000</b>	<b>10,853,928</b>	-

**Expenditures by Line Item**

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
30-100-7462 Local Partnership Funding	-	-	87,750	-	-	-
30-130-6010 Salary-Regular	-	-	-	-	100,025	-
30-130-6030 Social Security	-	-	-	-	7,600	-
30-130-6035 Medicare	-	-	-	-	1,230	-
30-130-6050 Medical	-	-	-	-	15,176	-
30-130-6051 Life	-	-	-	-	287	-
30-130-6052 Disability	-	-	-	-	201	-
30-130-6053 Dental	-	-	-	-	537	-
30-130-6054 Vision	-	-	-	-	117	-
30-130-6055 Short-Term Disability	-	-	-	-	27	-
30-130-6060 ICMA 401K . General Government	-	-	-	-	8,543	-
30-130-6160 Unemployment Insurance	-	-	-	-	57	-
30-140-7461 LDDA	-	-	-	-	180,000	-
30-130-7430 Tri-County Action Plan	-	-	22,000	-	978,000	-
30-130-7430 Affordable Housing	-	-	-	1,000,000	1,000,000	-
30-140-7430 Prof Cons	-	-	-	225,000	342,520	-
30-140-7461 Business Support	-	-	-	-	500,000	-

ARPA Grants Fund

Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
30-150-6010	Salary . Regular	-	23,425	124,954	-	299,866	-
30-150-6030	Social Security	-	1,468	7,761	-	8,431	-
30-150-6035	Medicare	-	343	1,815	-	1,130	-
30-150-6050	Medical	-	3,642	19,096	-	5,344	-
30-150-6051	Life	-	63	334	-	210	-
30-150-6052	Disability	-	73	383	-	174	-
30-150-6053	Dental	-	149	798	-	537	-
30-150-6054	Vision	-	31	171	-	117	-
30-150-6055	Short-Term Disability	-	7	41	-	27	-
30-150-6060	ICMA 401K . General Government	-	1,640	8,747	-	10,879	-
30-150-6160	Unemployment Insurance	-	27	68	-	57	-
30-160-6010	Salary . Regular	-	23,793	71,501	-	135,761	-
30-160-6030	Social Security	-	1,408	4,574	-	8,577	-
30-160-6035	Medicare	-	329	1,069	-	1,200	-
30-160-6051	Life	-	-	182	-	184	-
30-160-6052	Disability	-	-	208	-	210	-
30-160-6053	Dental	-	-	508	-	537	-
30-160-6054	Vision	-	-	105	-	112	-
30-160-6055	Short-Term Disability	-	-	26	-	26	-
30-160-6060	ICMA 401K . General Government	-	-	4,705	-	11,000	-
30-160-6160	Unemployment Insurance	-	-	34	-	36	-
30-160-7350	ERP	-	-	132,902	-	3,367,098	-
30-171-7110	Supplies Office	-	-	8,910	-	-	-
30-171-7115	Supplies	-	-	3,235	-	-	-
30-171-7350	Hardware Maintenance	-	20,902	-	-	-	-
30-171-7360	Software Maintenance & Licensing	-	-	50,776	-	75,000	-
30-171-7430	Professional/Consulting Svcs	-	-	64,260	-	2,138	-
30-171-xxxx	Additional ARPA Projects TBD	-	-	-	-	-	-
30-173-7360	Software Maintenance & Licensing	-	-	-	-	-	-
30-173-7430	Municipal Court: Virtual Court	-	-	2,850	-	-	-
30-174-6010	Salary . Regular	-	-	125,875	-	148,209	-
30-174-6030	Social Security	-	-	7,852	-	6,744	-
30-174-6035	Medicare	-	-	1,836	-	1,645	-
30-174-6050	Medical	-	-	3,730	-	3,566	-
30-174-6051	Life	-	-	299	-	298	-
30-174-6052	Disability	-	-	343	-	356	-
30-174-6053	Dental	-	-	209	-	212	-
30-174-6054	Vision	-	-	9	-	117	-
30-174-6055	Short-Term Disability	-	-	37	-	35	-
30-174-6060	ICMA 401K . General Government	-	-	7,844	-	8,777	-
30-174-6160	Unemployment Insurance	-	-	68	-	-	-
30-177-6010	Salary	-	-	-	-	272,113	-
30-201-7850	Vehicle-Mobile Command	-	-	-	-	1,000,000	-
30-300-60XX	Salary	-	-	-	-	-	-
30-300-7890	Capital	-	-	20,140	-	-	-
30-302-7890	Littleton Village Street repairs	-	-	-	-	284,860	-
30-302-7890	Fiber Master Plan	-	-	-	400,000	-	-
30-320-7430	Professional/Consulting Svcs	-	-	-	15,000	-	-
30-320-7461	Historic District	-	-	-	-	500,000	-
30-321-7430	System Efficiency Specialist	-	-	-	-	164,025	-
30-520-6020	Library Security	-	7,245	-	-	-	-
30-520-7850	Bookmobile	-	-	105,000	-	-	-

**ARPA Grants Fund**

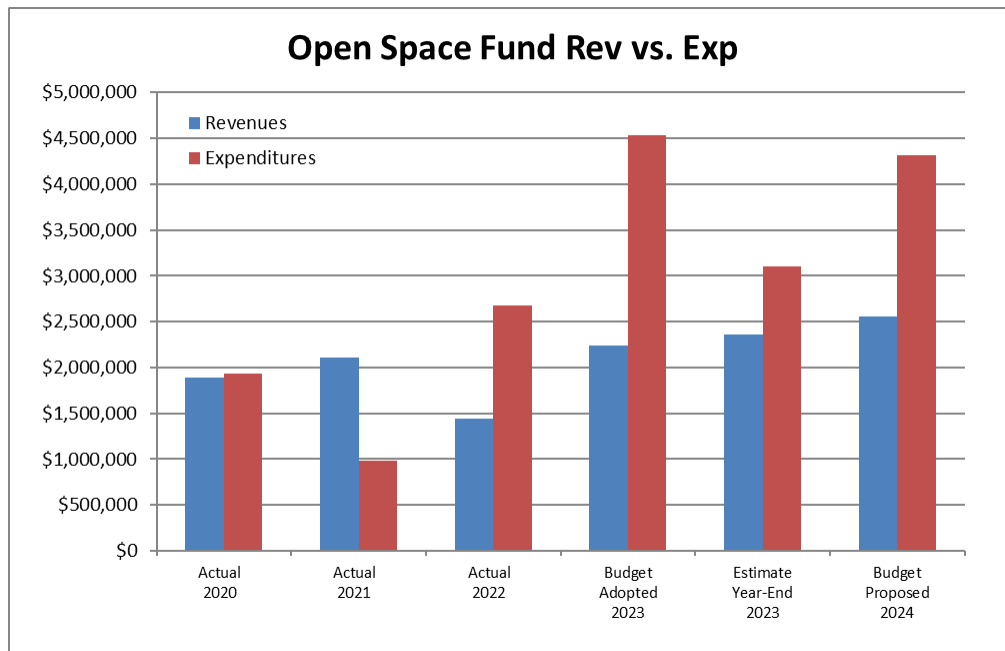
**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
30-521-6010	Salary . Regular	-	23,855	18,529	-	-	-
30-521-6030	Social Security	-	1,497	1,125	-	-	-
30-521-6035	Medicare	-	350	263	-	-	-
30-521-6050	Medical	-	7,580	6,979	-	-	-
30-521-6051	Life	-	60	49	-	-	-
30-521-6052	Disability	-	69	56	-	-	-
30-521-6053	Dental	-	191	169	-	-	-
30-521-6054	Vision	-	44	35	-	-	-
30-521-6055	Short-Term Disability	-	13	8	-	-	-
30-521-6060	ICMA 401K . General Government	-	1,566	1,266	-	-	-
30-521-6160	Unemployment Insurance	-	3	35	-	-	-
30-523-6010	Library and Museum Staffing	-	15,544	18,091	-	-	-
30-523-6030	Social Security	-	954	1,113	-	-	-
30-523-6035	Medicare	-	223	260	-	-	-
30-523-6050	Medical	-	616	2,684	-	-	-
30-523-6051	Life	-	42	49	-	-	-
30-523-6052	Disability	-	49	56	-	-	-
30-523-6053	Dental	-	95	152	-	-	-
30-523-6054	Vision	-	22	35	-	-	-
30-523-6055	Short-Term Disability	-	7	8	-	-	-
30-523-6060	ICMA 401K . General Government	-	1,018	1,266	-	-	-
30-523-6160	Unemployment Insurance	-	27	34	-	-	-
30-524-6010	Salary . Regular	-	4,914	619	-	-	-
30-524-6030	Social Security	-	308	64	-	-	-
30-524-6035	Medicare	-	72	15	-	-	-
30-524-6160	Unemployment Insurance	-	10	2	-	-	-
30-560-6010	Salary . Regular	-	9,001	5,065	-	-	-
30-560-6030	Social Security	-	545	341	-	-	-
30-560-6035	Medicare	-	128	80	-	-	-
30-560-6050	Medical	-	-	1,091	-	-	-
30-560-6051	Life	-	-	7	-	-	-
30-560-6052	Disability	-	-	8	-	-	-
30-560-6055	Short-Term Disability	-	-	3	-	-	-
30-560-6160	Unemployment Insurance	-	18	11	-	-	-
30-562-6010	Salary . Regular	-	34,160	23,799	-	-	-
30-562-6020	Salary . Overtime	-	118	-	-	-	-
30-562-6030	Social Security	-	1,982	1,658	-	-	-
30-562-6035	Medicare	-	469	388	-	-	-
30-562-6050	Medical	-	-	1,543	-	-	-
30-562-6051	Life	-	1	13	-	-	-
30-562-6052	Disability	-	-	15	-	-	-
30-562-6053	Dental	-	-	59	-	-	-
30-562-6054	Vision	-	-	13	-	-	-
30-562-6055	Short-Term Disability	-	10	8	-	-	-
30-562-6140	ICMA 401K . General Government	-	-	166	-	-	-
30-562-6160	Unemployment Insurance	-	51	46	-	-	-
30-563-6010	Salary . Regular	-	17,040	8,563	-	-	-
30-563-6030	Social Security	-	1,013	590	-	-	-
30-563-6035	Medicare	-	237	138	-	-	-
30-563-6051	Life	-	-	14	-	-	-
30-563-6052	Disability	-	-	16	-	-	-
30-563-6055	Short-Term Disability	-	-	3	-	-	-
30-563-6160	Unemployment Insurance	-	27	19	-	-	-
30-600-7360	Software Maintenance & Licensing	-	-	29,095	-	-	-
30-600-8565	Tr. Out Fleet Fund	-	-	-	-	1,400,000	-
<b>Total Expenditures</b>		-	<b>208,474</b>	<b>1,018,724</b>	<b>1,640,000</b>	<b>10,853,928</b>	-

## Open Space Fund

### Open Space Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Intergovernmental	1,766,210	2,145,601	1,686,231	2,209,980	2,328,468	2,530,968
Investment earnings	110,428	(44,901)	(257,044)	20,342	22,545	15,965
Miscellaneous	7,790	8,024	8,264	8,512	8,512	8,768
<b>Total revenues</b>	<b>1,884,428</b>	<b>2,108,724</b>	<b>1,437,451</b>	<b>2,238,834</b>	<b>2,359,525</b>	<b>2,555,701</b>
<b>Expenditures</b>						
Culture and recreation	707,331	375,087	447,897	437,285	454,732	1,561,874
Capital outlay	1,227,930	607,456	2,225,000	4,097,715	2,782,090	2,750,000
<b>Total expenditures</b>	<b>1,935,261</b>	<b>982,543</b>	<b>2,672,897</b>	<b>4,535,000</b>	<b>3,236,822</b>	<b>4,311,874</b>
Excess (deficiency) of financial sources over financial uses	(50,833)	1,126,181	(1,235,446)	(2,296,166)	(877,297)	(1,756,173)
<b>Fund Balance, Beginning of Year</b>	<b>3,166,118</b>	<b>3,115,285</b>	<b>4,241,466</b>	<b>2,712,221</b>	<b>3,006,020</b>	<b>2,128,723</b>
<b>Fund Balance, End of Year</b>	<b>3,115,285</b>	<b>4,241,466</b>	<b>3,006,020</b>	<b>416,055</b>	<b>2,128,723</b>	<b>372,550</b>



## 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 the 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 on 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 – \$2,555,701**

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

**Expenditures – \$4,311,874**

The city will be participating in several projects in 2024 including maintenance at South Platte Park, Reynolds Landing, and Superchi improvements. Additional projects may arise during the year that may be considered by the city council.

### Revenues by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
19-411-5330	Local Contribution	-	-	-	-	-	-
19-411-5331	Arapahoe County Open	1,276,692	1,349,844	1,458,619	1,459,856	1,573,658	1,620,868
19-411-5332	ACOS Grant - Harlow P	-	500,000	-	371,250	371,250	-
19-411-5332	ACOS Grant - Ketring L	-	-	-	-	-	-
19-411-5332	ACOS Grant - Options I	298,034	-	-	-	-	-
19-411-5332	ACOS Grant - Superchi	90,000	-	-	-	-	-
19-411-5332	ACOS Grant - Slaughter	-	-	-	253,560	253,560	-
19-411-5332	ACOS Grant - Water Re	-	75,000	-	-	-	-
19-411-5332	ACOS Grant - Trail Cor	-	100,000	100,000	-	-	-
19-411-5332	ACOS Grant - Ketring P	-	-	-	-	-	80,000
19-411-5332	ACOS Grant - Underpass	-	-	-	-	-	135,000
19-411-5332	ACOS Grant - Mineral T	-	-	-	-	-	562,500
19-411-5700	Interest Earnings - Arap	107,551	(41,826)	(251,892)	17,087	19,290	14,965
19-411-5714	Rental Income	7,790	8,024	8,264	8,512	8,512	8,768
19-412-5331	Jefferson County Open S	101,484	120,757	127,612	125,314	130,000	132,600
19-412-5700	Interest Earnings - Jeff	2,877	(3,075)	(5,152)	3,255	3,255	1,000
<b>Total Revenues</b>	<b>Total Revenues</b>	<b>1,884,428</b>	<b>2,108,724</b>	<b>1,437,451</b>	<b>2,238,834</b>	<b>2,359,525</b>	<b>2,555,701</b>

**Open Space Fund**

**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
19-411-7430	Professional/Consulting	350,734	-	-	-	-	-
19-411-7461	South Platte Park Operations	238,597	260,007	283,468	291,971	444,732	456,774
19-411-7510	Rent	-	-	-	-	-	-
19-411-7580	Maintenance & Repair	6,096	-	-	-	-	-
19-411-7835	Open Space - Projects	1,131,834	-	-	-	-	-
19-411-7835	Ketring Park/Library Area	-	-	-	75,000	200,000	900,000
19-411-7835	Powers Park	-	-	-	15,000	-	-
19-411-7835	Reynolds Landing/Superchi	-	305	1,920,000	1,300,000	1,300,000	1,500,000
19-411-7835	Little's Creek Playground and Trail	-	-	-	-	-	-
19-411-7835	Jackass Hill Park	-	-	22,669	-	175,000	200,000
19-411-7835	Trailmark Park	-	-	240,000	-	200,000	-
19-411-7835	Sterne Park	-	-	31,081	380,000	380,000	-
19-411-7835	Capital Projects - SSPR	-	-	-	29,000	29,000	-
19-411-7835	Slaughterhouse Gulch	-	-	-	338,090	-	-
19-411-7835	Hamlet Park Playground	-	-	-	-	160,000	-
19-411-7835	Harlow Park	-	-	11,250	460,625	-	-
19-411-7835	Writer's Vista Restroom and Shelter	-	100,000	-	-	-	-
19-411-7835	Ridgeview Pond Alternatives Study	-	-	-	-	-	150,000
19-411-7835	Berry Park	-	215,000	-	-	-	-
19-411-7835	Ida Park Playground	-	87,500	-	-	-	-
19-411-7835	Southbridge Park Ball Field, Playground	-	150,000	-	-	-	-
19-411-7835	Art Depot Parl/Lot	-	54,956	-	-	-	-
19-411-7835	Trail Connectivity Assessment	-	-	16,958	-	-	-
19-411-7835	Water Resource Master Plan	-	-	12,453	-	-	-
19-412-7461	South Platte Park Operations	118,000	98,000	135,018	125,314	-	132,600
19-412-7461	Parks & Rec Master Plan	-	-	-	-	-	-
19-412-7461	Highline Canal Conservancy	-	10,000	-	20,000	-	-
19-411-7835	Master Plan Grant	-	-	-	-	-	80,000
19-411-7835	Master Plan	-	-	-	-	-	20,000
19-411-7835	ACOS Grant - Underpass Feasibility of the Hig	-	-	-	-	-	135,000
19-411-7835	ACOS Grant - Mineral Trail Paving Grant	-	-	-	-	-	562,500
19-411-7835	Mary Carter Irrigation	-	-	-	-	10,000	110,000
19-411-7835	Littleton Community Trail	-	-	-	-	-	25,000
19-411-7835	SPP Carson Nature Center	-	-	-	-	-	30,000
19-411-7835	SPP Shed Row	-	-	-	-	-	10,000
<b>Total Expenditures</b>		<b>1,935,261</b>	<b>982,543</b>	<b>2,672,897</b>	<b>4,535,000</b>	<b>2,898,732</b>	<b>4,311,874</b>

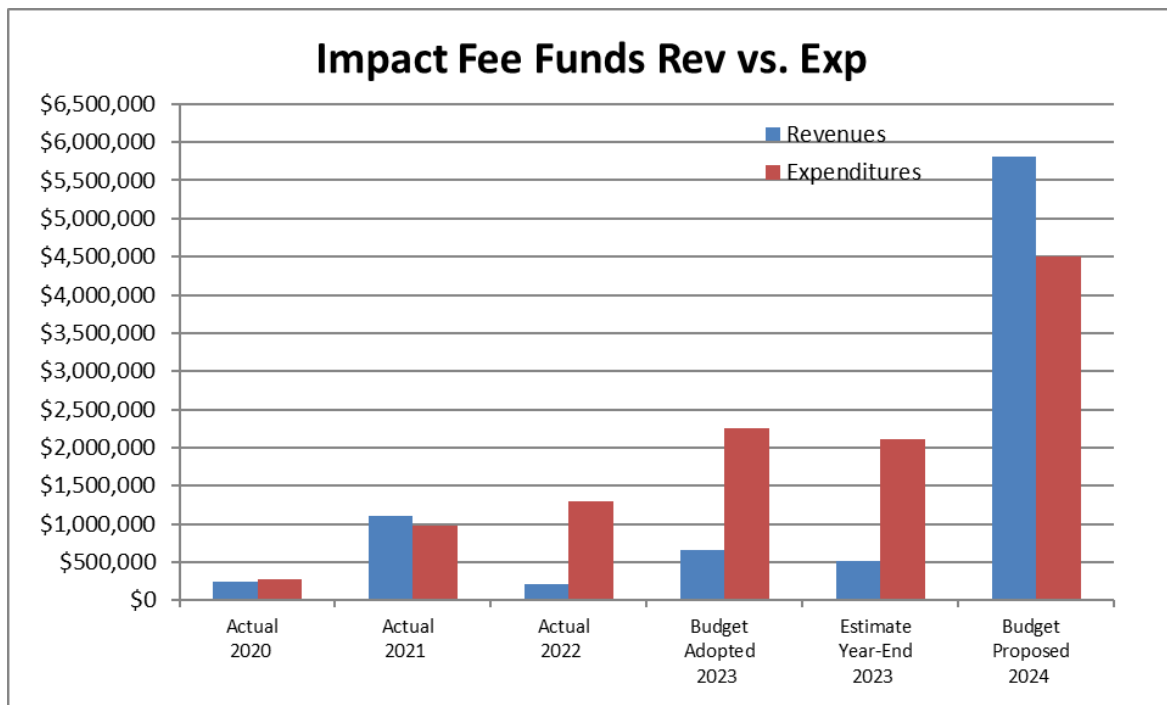
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## Impact Fees Fund

### Impact Fee Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Revenues</b>						
Charges for services	\$ 139,464	\$ 1,139,371	\$ 350,730	\$ 608,760	\$ 490,670	\$ 5,786,760
Investment earnings	103,154	(32,822)	(144,900)	46,289	27,902	21,257
<b>Total Revenues</b>	<b>242,618</b>	<b>1,106,549</b>	<b>205,830</b>	<b>655,049</b>	<b>518,572</b>	<b>5,808,017</b>
<b>Expenditures</b>						
General government	9,155	6,999	-	-	-	-
Public safety	-	6,999	-	-	-	-
Highways and streets	4,900	6,999	-	-	-	-
Culture and recreation	-	10,729	-	-	-	-
Capital outlay	265,277	943,405	1,297,355	2,250,000	2,117,942	4,500,000
<b>Total expenditures</b>	<b>279,332</b>	<b>975,131</b>	<b>1,297,355</b>	<b>2,250,000</b>	<b>2,117,942</b>	<b>4,500,000</b>
Excess (deficiency) of financial sources over financial uses	(36,714)	131,418	(1,091,526)	(1,594,951)	(1,599,370)	1,308,017
<b>Fund Balance, Beginning of Year</b>	<b>\$ 3,924,689</b>	<b>\$ 3,887,975</b>	<b>\$ 4,019,393</b>	<b>\$ 2,893,096</b>	<b>\$ 2,927,868</b>	<b>\$ 1,328,498</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,887,975</b>	<b>\$ 4,019,393</b>	<b>\$ 2,927,868</b>	<b>\$ 1,298,145</b>	<b>\$ 1,328,498</b>	<b>\$ 2,636,515</b>



## Impact Fees Fund Budget Summary

### Description of Fund

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

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

- Police Impact Fees
- Museum Impact Fees
- Library Impact Fees
- Facilities Impact Fees
- Transportation Impact Fees
- Multi-Modal Impact Fees

### **Revenues – \$5,808,017**

Revenues for this fund are projected based on development projects currently in progress or which are anticipated to be proposed in 2024.

### **Expenditures – \$4,500,000**

Anticipated 2024 projects consist of \$1.3 million in building improvements, \$1.8 million in transportation infrastructure, connectivity efforts for the library and museum and Slaughterhouse Gulch improvements.

### Revenue Summary

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
Police Impact Fees	15,621	82,735	14,112	58,496	36,993	289,235
Museum Impact Fees	37,743	79,162	(36,272)	24,870	26,721	689,846
Library Impact Fees	15,763	(1,463)	(23,024)	16,682	16,682	521,360
Facilities Impact Fees	125,503	471,233	87,822	269,030	167,611	1,490,661
Transportation Impact Fees	47,988	466,808	128,263	231,932	215,826	2,004,968
Multi-modal Impact Fees	-	8,074	34,929	54,039	54,739	811,947
<b>Total Impact Fee Fund Revenues</b>	<b>242,618</b>	<b>1,106,549</b>	<b>205,830</b>	<b>655,048</b>	<b>518,572</b>	<b>5,808,017</b>

### Expenditures Summary

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
Police Impact Fees	-	6,999	-	-	221,874	-
Museum Impact Fees	-	-	6,734	760,000	160,000	500,000
Library Impact Fees	17,861	9,399	6,734	400,000	174,156	300,000
Facilities Impact Fees	256,571	887,600	1,066,468	500,000	697,052	1,300,000
Transportation Impact Fees	4,900	64,133	217,419	520,000	794,860	1,800,000
Multi-modal Impact Fees	-	-	-	70,000	70,000	600,000
<b>Total Impact Fee Fund Expenditures</b>	<b>279,332</b>	<b>968,132</b>	<b>1,297,355</b>	<b>2,250,000</b>	<b>2,117,942</b>	<b>4,500,000</b>

**Impact Fees Fund**

<b>Police Impact Fees</b>							
<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Adopted Budget</b>
<b>Revenues</b>							
20-171-5340	Impact Fees	11,726	84,853	26,345	54,667	33,164	288,299
20-171-5700	Interest Earnings	3,895	(2,119)	(12,233)	3,829	3,829	936
<b>Total Revenues</b>		<b>15,621</b>	<b>82,735</b>	<b>14,112</b>	<b>58,496</b>	<b>36,993</b>	<b>289,235</b>
<b>Expenditures</b>							
20-171-7430	Professional & Consulting	-	6,999	-	-	-	-
20-171-7850	Police Vehicles	-	-	-	-	221,874	-
<b>Total Expenditures</b>		<b>-</b>	<b>6,999</b>	<b>-</b>	<b>-</b>	<b>221,874</b>	<b>-</b>

<b>Museum Impact Fees</b>							
<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Adopted Budget</b>
<b>Revenues</b>							
21-171-5340	Impact Fees	16,254	86,372	6,299	12,910	12,910	678,167
21-171-5700	Interest Earnings	21,489	(7,211)	(42,571)	11,960	13,811	11,679
<b>Total Revenues</b>		<b>37,743</b>	<b>79,162</b>	<b>(36,272)</b>	<b>24,870</b>	<b>26,721</b>	<b>689,846</b>
<b>Expenditures</b>							
21-171-7820	Public Buildings	-	-	6,734	760,000	160,000	500,000
21-171-7850	Capital - Vehicles	-	-	-	-	-	-
21-171-7430	Professional Consulting	-	6,999	-	-	-	-
<b>Total Expenditures</b>		<b>-</b>	<b>6,999</b>	<b>6,734</b>	<b>760,000</b>	<b>160,000</b>	<b>500,000</b>

<b>Library Impact Fees</b>							
<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Adopted Budget</b>
<b>Revenues</b>							
23-171-5340	Impact Fees	-	2,960	4,782	9,801	9,801	514,851
23-171-5700	Interest Earnings	15,763	(4,423)	(27,806)	6,881	6,881	6,509
<b>Total Revenues</b>		<b>15,763</b>	<b>(1,463)</b>	<b>(23,024)</b>	<b>16,682</b>	<b>16,682</b>	<b>521,360</b>
<b>Expenditures</b>							
23-171-7430	Professional & Consulting	-	6,999	-	-	-	-
23-171-7820	Building Improvements	17,861	2,400	-	400,000	174,156	300,000
23-171-7850	Capital - Vehicles	-	-	6,734	-	-	-
<b>Total Expenditures</b>		<b>17,861</b>	<b>9,399</b>	<b>6,734</b>	<b>400,000</b>	<b>174,156</b>	<b>300,000</b>

**Impact Fees Fund**

<b>Facilities Impact Fees</b>							
<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Adopted Budget</b>	
<b>Revenues</b>							
24-171-5340 Impact Fees	71,328	482,321	119,849	250,658	149,239	1,489,741	
24-171-5700 Interest Earnings	54,175	(11,088)	(32,027)	18,372	18,372	920	
24-171-5912 Transfer from Public Facilities	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>125,503</b>	<b>471,233</b>	<b>87,822</b>	<b>269,030</b>	<b>167,611</b>	<b>1,490,661</b>	
<b>Expenditures</b>							
24-171-7430 Professional & Consulting	9,155	6,999	-	-	-	-	
24-171-7820 Building Improvements	247,416	880,601	1,066,468	500,000	697,052	1,300,000	
24-171-7821 Fire Station	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>256,571</b>	<b>887,600</b>	<b>1,066,468</b>	<b>500,000</b>	<b>697,052</b>	<b>1,300,000</b>	

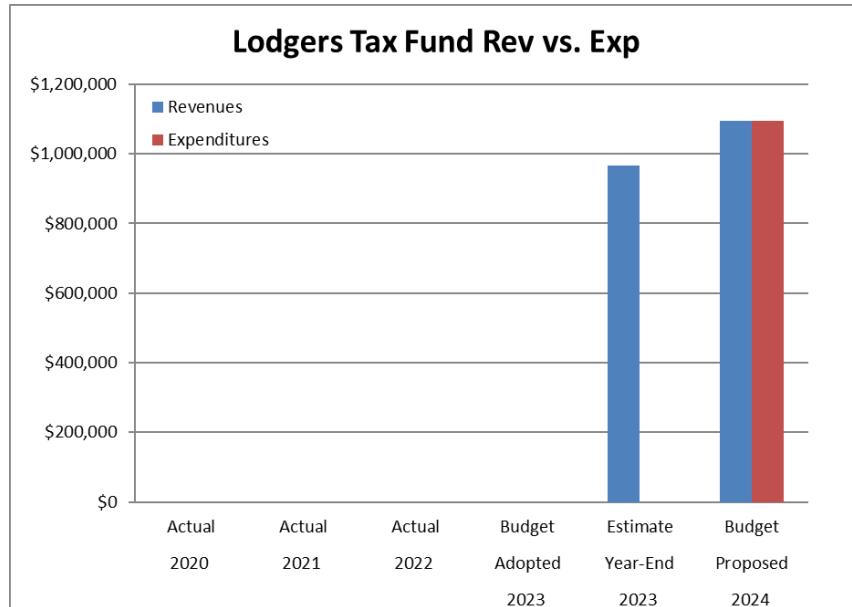
<b>Transportation Impact Fees</b>							
<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Adopted Budget</b>	
<b>Revenues</b>							
25-171-5340 Impact Fees	40,156	474,790	156,152	227,100	231,932	2,004,199	
25-171-5700 Interest Earnings	7,832	(7,982)	(27,889)	4,832	(16,106)	769	
25-171-5912 Transfer from Public Facilities	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>47,988</b>	<b>466,808</b>	<b>128,263</b>	<b>231,932</b>	<b>215,826</b>	<b>2,004,968</b>	
<b>Expenditures</b>							
25-171-7430 Professional & Consulting	4,900	6,999	-	-	-	-	
25-171-7890 Fiber Optic	-	-	-	-	-	-	
25-171-7890 County Line - Matching Funds	-	-	-	-	-	-	
25-171-7890 Santa Fe & Mineral - Matching	-	-	-	-	-	-	
25-171-7890 Capital Improvements	-	57,134	217,419	520,000	794,860	1,800,000	
25-171-7890 Infrastructure	-	-	-	-	-	-	
25-171-7926 Interfund Loan Interest Expense	-	-	-	-	-	-	
25-171-7927 Interfund Loan Expense - Repa	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>4,900</b>	<b>64,133</b>	<b>217,419</b>	<b>520,000</b>	<b>794,860</b>	<b>1,800,000</b>	

<b>Multi Modal Impact Fees</b>							
<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Adopted Budget</b>	
<b>Revenues</b>							
26-171-5340 Impact Fees	-	8,074	37,303	53,624	53,624	811,503	
26-171-5700 Interest Earnings	-	-	(2,374)	415	1,115	444	
<b>Total Revenues</b>	<b>-</b>	<b>8,074</b>	<b>34,929</b>	<b>54,039</b>	<b>54,739</b>	<b>811,947</b>	
<b>Expenditures</b>							
26-171-7890 Infrastructure	-	-	-	70,000	70,000	600,000	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>600,000</b>	

## Lodgers Tax Fund

### Lodgers Tax Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 965,000	\$ 1,095,000
Total Revenues	-	-	-	-	965,000	1,095,000
<b>Expenditures</b>						
Culture and Recreation	-	-	-	-	-	1,094,300
Total Expenditures	-	-	-	-	-	1,094,300
<b>Other Financing Uses</b>						
Transfers In	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-
Deficiency of Financial Sources over Financial Uses	-	-	-	-	965,000	700
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 965,000
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ 965,000	\$ 965,700



## Lodgers Tax Fund Budget Summary

### Description of Fund

The Lodgers Tax Fund was created in 2022 to account for the revenues from the 5% lodgers tax on hotels, motels, and short-term rentals. This fund is for budgeting purposes and is included in the General Fund for appropriation and reporting purposes.

**Revenues – \$1,095,000**

Revenues from this fund come from the 5% lodgers tax and will be used to support and sustain the arts and culture, tourism, and visitor promotion in the City of Littleton.

**Expenditures – \$1,094,300**

Expenditures from this fund include support to Bemis Public Library, Littleton Museum, Hudson Gardens, and Town Hall Arts Center, along with grants to other arts and cultural organizations and funding for tourism, visitor promotion, historic preservation, and public art acquisition and programming.

### Revenues by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
Revenues						
27-171-5xxx Lodgers Tax	-	-	-	-	965,000	1,095,000
<b>Total Revenues</b>	-	-	-	-	965,000	1,095,000

### Expenditures by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
27-110-7111 Marketing Materials	-	-	-	-	-	150,000
27-520-7300 Programming and Processing Supplies	-	-	-	-	-	15,754
27-522-6010 Salary . Regular	-	-	-	-	-	3,461
27-522-6030 Social Security	-	-	-	-	-	376
27-522-6035 Medicare	-	-	-	-	-	88
27-522-6040 Worker's Comp. Ins.	-	-	-	-	-	14
27-522-6050 Medical	-	-	-	-	-	-
27-522-6051 Life	-	-	-	-	-	3
27-522-6052 Disability	-	-	-	-	-	-
27-522-6053 Dental	-	-	-	-	-	-
27-522-6054 Vision	-	-	-	-	-	-
27-522-6055 Short-Term Disability	-	-	-	-	-	14
27-522-6060 ICMA 401A General Government	-	-	-	-	-	-
27-522-6160 Unemployment Insurance	-	-	-	-	-	2
27-523-6010 Salary . Regular	-	-	-	-	-	57,023
27-523-6030 Social Security	-	-	-	-	-	3,535
27-523-6035 Medicare	-	-	-	-	-	827
27-523-6040 Worker's Comp. Ins.	-	-	-	-	-	123
27-523-6050 Medical	-	-	-	-	-	15,176
27-523-6051 Life	-	-	-	-	-	114
27-523-6052 Disability	-	-	-	-	-	154
27-523-6053 Dental	-	-	-	-	-	1,074
27-523-6054 Vision	-	-	-	-	-	234
27-523-6055 Short-Term Disability	-	-	-	-	-	68
27-523-6060 ICMA 401A General Government	-	-	-	-	-	3,378
27-523-6160 Unemployment Insurance	-	-	-	-	-	50
27-524-6010 Salary . Regular	-	-	-	-	-	12,979

**Lodgers Tax Fund**

Account Number and Description		2020	2021	2022	2022	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
27-524-6030	Social Security	-	-	-	-	-	666
27-524-6035	Medicare	-	-	-	-	-	156
27-524-6040	Worker's Comp. Ins.	-	-	-	-	-	28
27-524-6050	Medical	-	-	-	-	-	5,331
27-524-6051	Life	-	-	-	-	-	9
27-524-6052	Disability	-	-	-	-	-	40
27-524-6053	Dental	-	-	-	-	-	197
27-524-6054	Vision	-	-	-	-	-	46
27-524-6055	Short-Term Disability	-	-	-	-	-	28
27-524-6060	ICMA 401A General Government	-	-	-	-	-	-
27-524-6160	Unemployment Insurance	-	-	-	-	-	18
27-560-6010	Salary . Regular	-	-	-	-	-	115,018
27-560-6030	Social Security	-	-	-	-	-	6,929
27-560-6035	Medicare	-	-	-	-	-	1,620
27-560-6040	Worker's Comp. Ins.	-	-	-	-	-	112
27-560-6050	Medical	-	-	-	-	-	15,176
27-560-6051	Life	-	-	-	-	-	302
27-560-6052	Disability	-	-	-	-	-	346
27-560-6053	Dental	-	-	-	-	-	734
27-560-6054	Vision	-	-	-	-	-	163
27-560-6055	Short-Term Disability	-	-	-	-	-	54
27-560-6060	ICMA 401A General Government	-	-	-	-	-	6,118
27-560-6160	Unemployment Insurance	-	-	-	-	-	98
27-563-6010	Salary . Regular	-	-	-	-	-	49,150
27-563-6030	Social Security	-	-	-	-	-	3,161
27-563-6035	Medicare	-	-	-	-	-	739
27-563-6040	Worker's Comp. Ins.	-	-	-	-	-	56
27-563-6050	Medical	-	-	-	-	-	15,176
27-563-6051	Life	-	-	-	-	-	138
27-563-6052	Disability	-	-	-	-	-	158
27-563-6053	Dental	-	-	-	-	-	537
27-563-6054	Vision	-	-	-	-	-	117
27-563-6055	Short-Term Disability	-	-	-	-	-	27
27-563-6060	ICMA 401A General Government	-	-	-	-	-	3,945
27-563-6160	Unemployment Insurance	-	-	-	-	-	45
27-560-7430	Professional/Consulting Svcs	-	-	-	-	-	50,415
27-565-7461	Civic Programs	-	-	-	-	-	55,000
27-171-7461	Tier 1 Grants	-	-	-	-	-	250,000
27-171-7461	Tier 2 Grants	-	-	-	-	-	248,000
<b>Total Expenditures</b>		-	-	-	-	-	<b>1,094,300</b>

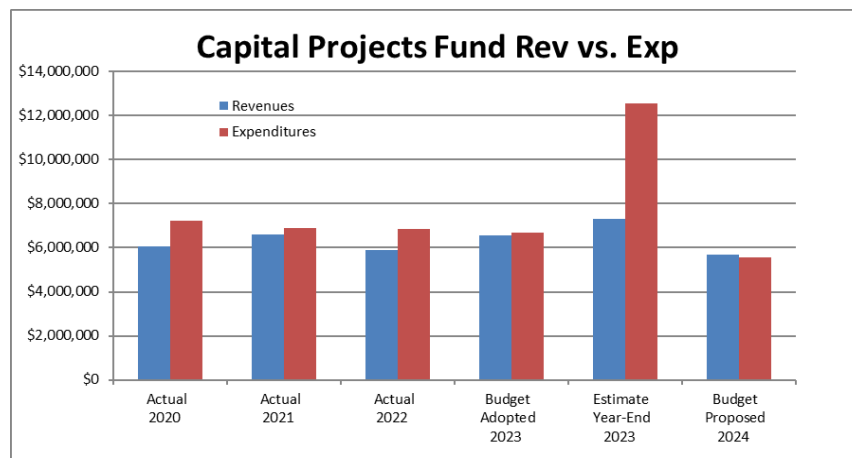
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## Capital Projects Fund

### Capital Projects Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Building use tax	\$ 1,205,574	\$ 1,685,518	\$ 1,087,536	\$ 1,515,000	\$ 2,128,309	\$ 2,149,592
Highway users tax	1,251,756	1,494,784	1,397,204	1,481,099	1,481,099	1,583,324
Intergovernmental	155,993	184,599	98,195	103,000	103,000	103,000
Charges for services	-	-	-	-	-	-
Investment earnings	230,144	(32,612)	(248,537)	20,689	160,368	2,956
Miscellaneous	-	-	300,000	-	-	50,000
<b>Total revenues</b>	<b>2,843,467</b>	<b>3,332,289</b>	<b>2,634,397</b>	<b>3,119,788</b>	<b>3,872,776</b>	<b>3,888,872</b>
<b>Expenditures</b>						
General government	428,248	227,135	220,743	160,000	747,078	535,000
Public safety	1,516,903	148,482	150,721	106,723	137,653	109,391
Highways and streets	2,838	678,657	868,620	-	441,671	459,338
Culture and recreation	-	-	-	-	-	-
Capital outlay	3,735,363	4,389,276	4,134,312	5,333,033	10,139,951	3,309,963
Debt service:						
Capital leases	1,532,656	1,466,529	1,463,075	371,340	371,340	369,494
<b>Total expenditures</b>	<b>7,216,008</b>	<b>6,910,078</b>	<b>6,837,471</b>	<b>5,971,096</b>	<b>11,837,693</b>	<b>4,783,186</b>
<b>Other Financing Sources</b>						
Transfers in	3,100,000	3,158,900	3,177,500	3,427,983	3,427,983	1,797,977
Transfers out	-	-	-	(725,000)	(725,000)	(775,000)
Proceeds from sale of capital assets	116,937	100,583	74,490	-	-	-
<b>Total other financing sources</b>	<b>3,216,937</b>	<b>3,259,483</b>	<b>3,251,990</b>	<b>2,702,983</b>	<b>2,702,983</b>	<b>1,022,977</b>
Deficiency of financial sources under financial uses	(1,155,604)	(318,307)	(951,083)	(148,325)	(5,261,934)	128,663
<b>Fund Balance, Beginning of Year</b>	<b>\$ 8,057,255</b>	<b>\$ 6,901,651</b>	<b>\$ 6,583,344</b>	<b>\$ 1,034,447</b>	<b>\$ 5,632,261</b>	<b>\$ 370,327</b>
<b>Fund Balance, End of Year</b>	<b>\$ 6,901,651</b>	<b>\$ 6,583,344</b>	<b>\$ 5,632,261</b>	<b>\$ 886,122</b>	<b>\$ 370,327</b>	<b>\$ 498,990</b>



## 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 – \$5,686,849**

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

**Expenditures – \$5,558,186**

The 2024 expenditures in this fund include lease payments, information technology, replacement of fleet vehicles and equipment, facilities maintenance and improvements, pavement management projects, street maintenance, and traffic signal replacements.

### Revenues by Line Item

<u>Account Number and Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Year-End Estimate</u>	<u>2024 Proposed Budget</u>
34-171-5321 Highway Users Tax	1,251,756	1,494,784	1,397,204	1,481,099	1,481,099	1,583,324
34-171-5323 Oil & Gas Severance	21,706	6,848	43,742		-	-
34-171-5700 Interest Earnings	230,144	(32,612)	(248,537)	20,689	160,368	2,956
34-171-5811 Other Misc. Revenues	-	-	300,000	-	-	-
34-171-5930 Sale of Capital Assets	116,937	100,583	74,490	-	-	-
34-201-5330 AOF Revenue for Radios	134,287	177,751	54,454	103,000	103,000	103,000
34-302-5119 Fees In Lieu of Improvements	-	-	53,909	-	-	50,000
34-306-5811 Other Misc. Revenues	-	-	86,182	-	-	-
34-321-5013 Building Use Tax	1,205,574	1,685,518	1,087,536	1,515,000	2,128,309	2,149,592
34-600-5901 Tr In . General Fund	3,100,000	3,158,900	3,177,500	3,427,983	3,427,983	1,797,977
<b>Total Revenues</b>	<b>6,060,404</b>	<b>6,591,771</b>	<b>6,026,479</b>	<b>6,547,771</b>	<b>7,300,759</b>	<b>5,686,849</b>

**Capital Projects Fund**

**Expenditures by Line Item**

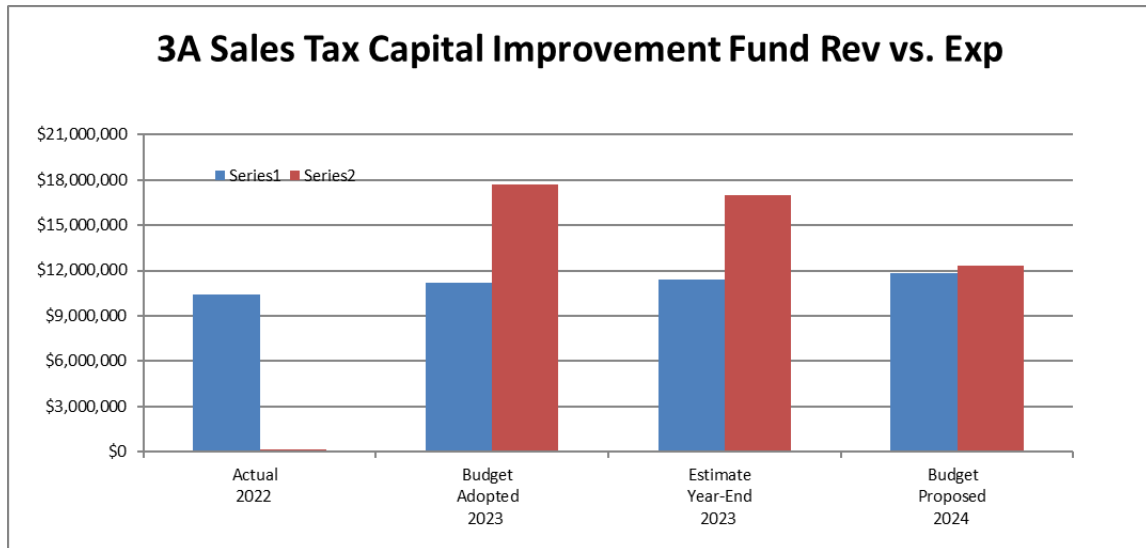
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023	2023	2024
					Adopted Budget	Year-End Estimate	Proposed Budget
34-160-7350	IT (non-capital) - PC Replacements	182,184	159,641	105,624	160,000	160,000	160,000
34-160-7350	IT (non-capital) - Police Mobile Replacements	-	-	-	-	155,897	-
34-160-7360	Software Maintenance & Licensing	75,224	-	-	-	24,565	-
34-160-7430	Professional/Consulting Svcs	30,000	-	-	-	-	-
34-160-7840	Information Technology	47,773	-	-	-	-	-
34-160-7840	IT - Server/Storage Replacements	-	124,762	-	215,897	215,897	80,000
34-160-7840	IT - SAN Upgrade	-	-	39,510	50,000	50,000	40,000
34-160-7840	IT - Network Infrastructure Upgrades	-	-	-	50,000	359,695	50,000
34-171-7430	Professional/Consulting Svcs	7,853	1,050	54,724	-	-	-
34-171-7830	ADA Improvements	-	100,000	46,600	100,000	100,000	90,000
34-171-7910	Various Projects Lease	1,461,073	1,466,529	1,463,075	371,340	371,340	369,494
34-173-7115	Non-Capital Equipment	971	-	-	-	-	-
34-173-7840	Courthouse Software	-	58,230	-	-	-	-
34-177-7115	Non-Capital Equipment	9,588	-	-	-	-	-
34-177-7580	Building Maintenance	-	155,514	384,285	375,000	406,616	375,000
34-177-7580	ADA Self Evaluation and T	215,098	-	-	-	-	-
34-177-7820	ADA Self Evaluation and T	55,524	-	-	-	-	-
34-177-7820	Littleton Center Upgrades	-	264,086	-	-	-	-
34-201-6020	Salary - Overtime	799	-	-	-	-	-
34-201-7115	Police Equipment Replacement	315,917	74,261	82,827	106,723	137,653	109,391
34-201-7840	AOF E-911 Replacement	-	74,221	67,894	103,000	115,280	103,000
34-201-7842	Police RMS Replacement	191,197	-	-	-	-	-
34-302-7115	Non-Capital Expenses	2,838	-	-	-	-	-
34-302-7430	ADA Self Evaluation and T	209,633	-	-	-	-	-
34-302-7565	Traffic Signal System Maintenance	1,791	-	-	-	-	-
34-302-7585	ADA Self Evaluation and T	920,657	-	-	-	-	-
34-302-7891	Traffic Signal Program	23,612	95,937	33,908	150,000	429,438	150,000
34-302-7891	Federal and Berry - SRTS Pedes	34,555	-	-	-	-	-
34-302-7895	Bridge Improvements	31,531	75,410	216,315	-	-	-
34-302-7895	Rio Grande Bridge	220,689	-	-	-	13,504	-
34-302-7896	Pavement Management Projects	742,462	1,265,230	699,452	1,331,099	2,578,969	1,433,324
34-302-7897	Santa Fe PEL/Traffic Calming	189,330	-	-	-	30,670	-
34-302-7897	Traffic Calming	-	-	-	25,000	25,000	25,000
34-305-7115	Fleet Equipment Replacements (non-capital)	20,262	-	-	-	-	-
34-305-7850	Fleet Vehicle Replacements	620,381	216,479	450,746	-	301,492	-
34-301-6010	Salary . Regular	-	-	7,466	-	-	-
34-306-6010	Salary . Regular	193,556	168,928	254,625	312,145	312,145	323,933
34-306-6020	Salary . Overtime	7,889	6,883	11,005	5,000	5,000	5,200
34-306-6030	Social Security	12,488	11,404	16,165	14,388	14,388	14,964
34-306-6035	Medicare	2,921	2,667	3,781	3,365	3,365	3,500
34-306-6040	Worker's Comp. Ins.	10,382	9,132	8,189	12,412	12,412	12,908
34-306-6050	Medical	54,831	53,352	62,813	72,803	72,803	76,443
34-306-6051	Life	481	463	659	613	613	638
34-306-6052	Disability	552	532	756	704	704	732
34-306-6053	Dental	2,371	1,824	2,091	2,752	2,752	2,862
34-306-6054	Vision	491	394	455	570	570	593
34-306-6055	Short-Term Disability	116	95	108	135	135	140
34-306-6060	ICMA 401A . General Government	11,283	11,186	17,259	15,894	15,894	16,530
34-306-6141	ICMA 457 Match 2%	286	-	-	-	-	-
34-306-6150	Uniforms	297	30	450	750	750	750
34-306-6160	Unemployment Insurance	121	109	136	140	140	146
34-306-7170	Asphalt & Paving Materials	756,041	258,080	246,430	345,000	-	-
34-306-7171	Trailmark Street Maintenance	-	-	-	-	-	-
34-306-7899	Committed Street Maintenance	439,367	2,199,086	2,699,587	2,146,366	5,920,006	1,338,639
34-321-7115	Codes Software (non-capital)	26,261	-	-	-	-	-
34-321-7860	Codes Software	78,717	54,565	-	-	-	-
34-600-8565	Tr Out - Fleet Fund	-	-	-	725,000	725,000	775,000
<b>Total Expenditures</b>		<b>7,216,007</b>	<b>6,910,077</b>	<b>6,977,562</b>	<b>6,696,096</b>	<b>12,562,693</b>	<b>5,558,186</b>

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### 3A Sales Tax Capital Improvement Fund

#### 3A Sales Tax Capital Improvement Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Sales & Use	\$ -	\$ -	\$ 10,917,357	\$ 11,033,932	\$ 11,283,932	\$ 11,678,870
Investment earnings	-	-	(512,601)	130,224	130,224	134,782
<b>Total revenues</b>	-	-	10,404,756	11,164,156	11,414,156	11,813,652
<b>Expenditures</b>						
General government	-	-	-	1,000,000	-	-
Public safety	-	-	-	1,525,000	525,000	550,000
Highways and streets	-	-	139,566	10,345,000	12,224,000	6,180,815
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	19,545	4,450,000	3,150,000	3,650,000
<b>Total expenditures</b>	-	-	159,111	17,320,000	15,899,000	10,380,815
<b>Other Financing Sources</b>						
Transfers out	-	-	-	(1,350,000)	(1,100,000)	(1,950,000)
<b>Total other financing sources</b>	-	-	-	(1,350,000)	(1,100,000)	(1,950,000)
Deficiency of financial sources under financial uses	-	-	10,245,645	(7,505,844)	(5,584,844)	(517,163)
<b>Fund Balance, Beginning of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,511,195</b>	<b>\$ 10,245,645</b>	<b>\$ 4,660,801</b>
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,245,645</b>	<b>\$ (994,649)</b>	<b>\$ 4,660,801</b>	<b>\$ 4,143,638</b>



### 3A Sales Tax Capital Improvement Fund Budget Summary

#### Description of Fund

The 3A Sales Tax Capital Improvement Fund was created in 2022 to account for the revenues from the 0.75% sales and tax rate increase approved by voters in November 2021 to fund capital improvement projects. Expenditures from this fund are designated for capital improvement projects.

**Revenues – \$11,813,652**

Revenues for this fund come from the 0.75% sales and use tax rate increase approved by voters in November 2021 and effective on January 1, 2022.

**Expenditures – \$12,330,815**

Expenditures from this fund are designated for capital improvement projects and include, but are not limited to, costs of constructing, acquiring, enhancing, expanding, maintaining, downsizing, upgrading, or downgrading public facilities, including but not limited to the following: neighborhood street maintenance and reconstruction, street congestion and improved capacity projects, right-of-way and median maintenance and improvements, street and bridge safety improvements, sidewalk improvements, building replacement and maintenance, information technology and equipment purchases, upgrades, enhancements, improvements, and maintenance.

#### Revenues by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
35-171-5011 Retail Sales	-	-	9,729,350	9,930,539	10,069,877	10,422,323
35-171-5014 General Use	-	-	297,916	286,882	292,811	303,060
35-171-5013 Building Use Tax	-	-	-	264,814	-	-
35-171-5015 Sales . Motor Vehicles	-	-	638,921	551,697	661,284	684,428
35-171-5700 Interest Earnings	-	-	(512,601)	130,224	130,224	134,782
35-321-5013 Building Use Tax	-	-	251,169	-	259,960	269,059
<b>Total Revenues</b>	-	-	<b>10,404,756</b>	<b>11,164,156</b>	<b>11,414,156</b>	<b>11,813,652</b>

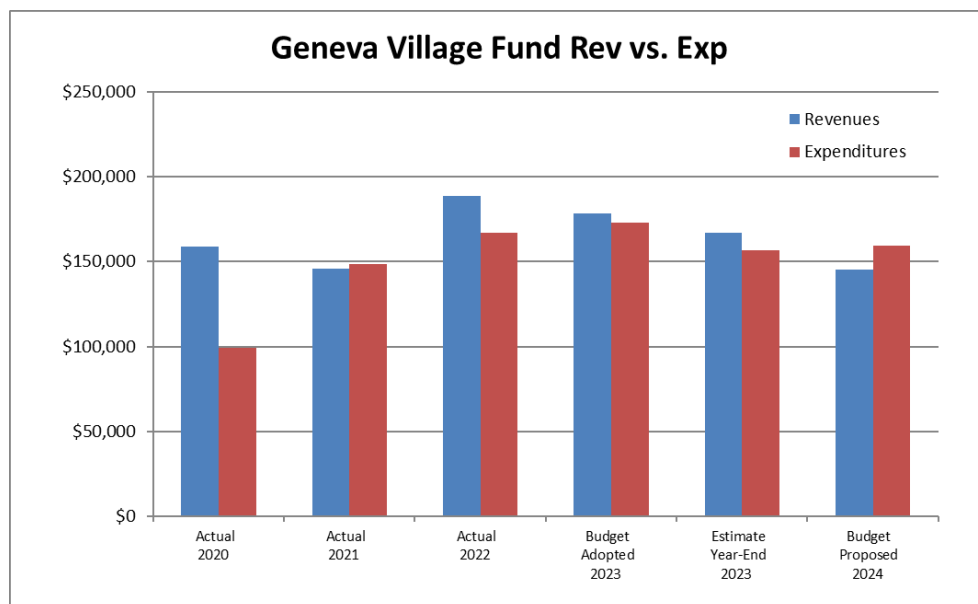
#### Expenditures by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
35-177-7820 Security Capital - Public Access	-	-	-	275,000	275,000	300,000
35-177-7820 Annual Facilities Basic Maint	-	-	-	850,000	850,000	850,000
35-177-7820 Facilities Systmes backlog	-	-	-	900,000	900,000	900,000
35-177-7820 Building #2 & 3 Replacement	-	-	-	1,300,000	-	900,000
35-177-7820 Public Works Campus	-	-	-	900,000	900,000	600,000
35-160-7850 Information Technology Capital	-	-	-	1,000,000	-	-
35-201-7850 Public Safety Equipment	-	-	-	250,000	250,000	250,000
35-302-6XXX Personnel	-	-	139,566	1,055,000	815,000	830,815
35-302-7890 County Line - Broadway to Universtiy	-	-	-	-	305,000	-
35-302-7890 Santa Fe & Mineral Intersection	-	-	-	-	1,914,000	-
35-302-7890 Streets Maintenance Capital	-	-	-	7,190,000	8,190,000	2,000,000
35-302-7890 Pavement Management	-	-	-	-	-	1,700,000
35-302-7890 Grant Matches	-	-	19,545	1,000,000	1,000,000	1,000,000
35-302-7890 Downtown Streetscape	-	-	-	1,100,000	-	650,000
35-303-7890 Citywide Irrigation/Medians	-	-	-	500,000	500,000	400,000
35-600-8565 Txfr Out Fleet Fund	-	-	-	800,000	550,000	1,200,000
35-600-8567 Txfr Out II/Equipment Fund	-	-	-	550,000	550,000	750,000
<b>Total Expenditures</b>	-	-	<b>159,111</b>	<b>17,670,000</b>	<b>16,999,000</b>	<b>12,330,815</b>

**Geneva Village Fund**

**Geneva Village Fund  
2020-2024 Summary of Estimated Financial Sources and Uses**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Rental payments	\$ 107,896	\$ 94,998	\$ 84,419	\$ 80,000	\$ 68,484	\$ 68,484
Investment earnings	474	397	587	500	500	500
Miscellaneous	166	274	138	150	150	150
<b>Total revenues</b>	<b>108,536</b>	<b>95,669</b>	<b>85,144</b>	<b>80,650</b>	<b>69,134</b>	<b>69,134</b>
<b>Expenditures</b>						
Contractual services	18,500	24,120	18,228	18,260	18,260	18,260
Other services and charges	80,780	124,391	144,954	134,777	138,137	141,123
Capital outlay	-	-	3,995	20,000	-	-
<b>Total expenditures</b>	<b>99,280</b>	<b>148,511</b>	<b>167,177</b>	<b>173,037</b>	<b>156,397</b>	<b>159,383</b>
<b>Other Financing Sources</b>						
Transfers in	50,000	50,000	103,403	97,765	97,765	76,324
<b>Total other financing sources</b>	<b>50,000</b>	<b>50,000</b>	<b>103,403</b>	<b>97,765</b>	<b>97,765</b>	<b>76,324</b>
Excess (deficiency) of financial sources over financial uses	59,256	(2,842)	21,370	5,378	10,502	(13,925)
Adjustment to budget basis	(12,484)	(887)	6,844	-	-	-
<b>Cash Balance, Beginning of Year</b>	<b>\$ 30,168</b>	<b>\$ 76,940</b>	<b>\$ 73,211</b>	<b>\$ 92,622</b>	<b>\$ 101,425</b>	<b>\$ 111,926</b>
<b>Cash Balance, End of Year</b>	<b>\$ 76,940</b>	<b>\$ 73,211</b>	<b>\$ 101,425</b>	<b>\$ 98,000</b>	<b>\$ 111,926</b>	<b>\$ 98,000</b>



## Geneva Village Fund Budget Summary

### Description of Fund

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

**Revenues – \$145,458**

Revenues for this fund are received from rental payments paid by the residents of Geneva Village. Generally, all units remain rented. In 2024, the City will also transfer \$76,324 from the General Fund to ensure the fund balance remains at an adequate level.

**Expenditures – \$159,384**

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

### Revenues by Line Item

<b>Account Number and Description</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
45-660-5700	Interest Earnings	474	397	587	500	500	500
45-660-5710	Geneva Village Rent	107,896	94,998	84,419	80,000	68,484	68,484
45-660-5811	Other Misc. Revenues	166	274	138	150	150	150
45-600-5901	Tr In . General Fund	50,000	50,000	103,403	97,765	97,765	76,324
<b>Total Revenues</b>		<b>158,536</b>	<b>145,669</b>	<b>188,547</b>	<b>178,415</b>	<b>166,899</b>	<b>145,458</b>

### Expenditures by Line Item

<b>Account Number and Description</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
45-660-7414	Management Fee	28,700	25,000	22,400	25,000	25,000	25,000
45-660-7430	Professional/Consulting Svcs	18,500	24,120	18,228	18,260	18,260	18,260
45-660-7520	Electricity & Gas	19,470	21,489	26,775	29,777	32,840	36,124
45-660-7525	Water & Sewer Charges	12,133	13,213	13,806	21,093	21,391	21,093
45-660-7580	Bldg & Property M & R	20,633	53,890	70,633	47,000	47,000	47,000
45-660-7610	Property & Liability Insurance	(156)	10,800	11,340	11,907	11,907	11,907
45-660-7820	Capital - Building Improvements	-	-	3,995	20,000	-	-
<b>Total Expenditures</b>		<b>99,280</b>	<b>148,512</b>	<b>167,177</b>	<b>173,037</b>	<b>156,398</b>	<b>159,384</b>

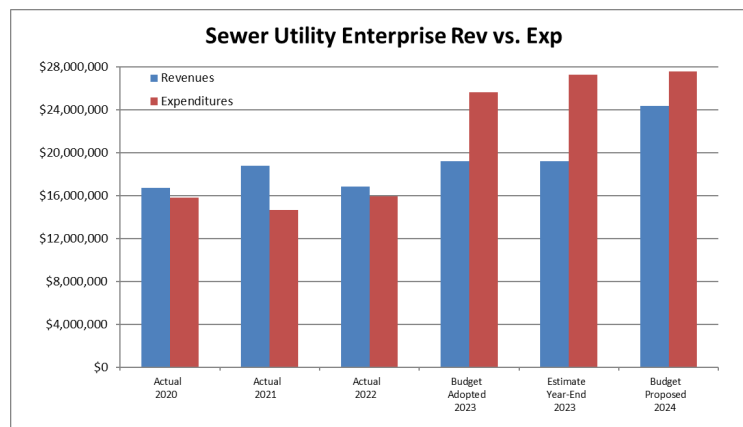


## Sewer Utility Enterprise

### Sewer Utility Enterprise Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Charges for services	\$ 15,250,825	\$ 15,275,977	\$ 16,311,577	\$ 17,234,730	\$ 17,557,137	\$ 18,661,370
Capital contributions	852,121	3,446,348	1,323,520	1,400,000	1,400,000	5,200,000
Investment earnings	404,091	(203,760)	(1,027,062)	358,825	358,825	249,490
Miscellaneous	197,326	234,932	222,918	189,582	189,582	186,614
<b>Total revenues</b>	<b>16,704,363</b>	<b>18,753,497</b>	<b>16,830,953</b>	<b>19,183,137</b>	<b>19,505,544</b>	<b>24,297,474</b>
<b>Expenditures</b>						
Personnel services	615,806	714,566	1,077,733	1,204,018	1,204,018	1,252,912
Supplies	67,707	22,995	63,600	54,520	53,520	59,053
SPWRP (treatment plant) operating costs	8,139,245	7,565,445	7,788,423	16,187,562	16,187,561	17,381,399
Contractual services	143,869	159,341	265,732	159,799	409,799	259,799
Services by general fund	557,000	600,200	618,210	636,760	636,760	655,860
Other services and charges	1,146,153	808,467	266,011	3,245,746	4,505,046	3,831,347
Debt service:						
Principal	2,882,066	2,967,778	3,064,204	3,155,280	3,155,280	3,155,280
Interest	424,330	336,640	244,645	148,090	148,090	141,187
Debt administration	249,282	249,282	249,282	249,290	249,290	249,290
Capital outlay	1,592,660	1,230,656	2,274,629	550,000	703,000	550,000
<b>Total expenditures</b>	<b>15,818,118</b>	<b>14,655,369</b>	<b>15,912,469</b>	<b>25,591,065</b>	<b>27,252,364</b>	<b>27,536,127</b>
<b>Other Financing Sources</b>						
Transfers out	-	-	-	-	1,100,000	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100,000</b>	<b>-</b>
Excess (deficiency) of financial sources over financial uses	886,245	4,098,128	918,484	(6,407,928)	(8,846,820)	(3,238,653)
Adjustment to budget basis	(3,189,089)	(4,334,195)	(5,634,869)	-	-	-
<b>Unrestricted Cash Balance, Beginning of Year</b>	<b>\$ 25,576,812</b>	<b>\$ 23,273,968</b>	<b>\$ 23,037,901</b>	<b>\$ 15,405,333</b>	<b>\$ 18,321,516</b>	<b>\$ 9,474,696</b>
<b>Unrestricted Cash Balance, End of Year</b>	<b>\$ 23,273,968</b>	<b>\$ 23,037,901</b>	<b>\$ 18,321,516</b>	<b>\$ 8,997,405</b>	<b>\$ 9,474,696</b>	<b>\$ 6,236,044</b>

\* In 2022, the City of Englewood holds an operating deposit of \$1,380,000 and an additional \$3,000,000 is restricted for rate stabilization. These amounts are not included in the cash balances noted above since they are not available for budgeting purposes.



**Sewer Utility Enterprise Budget Summary**

**Description of Fund**

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

**Revenues – \$24,297,474**

Revenues in this fund are primarily derived from sewer service charges, tap fees and interest earnings. A fee increase of 5% was approved for 2023.

**Expenditures – \$27,536,127**

Expenditures include \$17,381,399 for the treatment plant operations and improvements as well as \$3,545,757 for debt service.

**Revenues by Line Item**

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
<b>Revenues</b>						
41-171-5501 Service Charges	15,077,434	15,041,305	15,980,745	16,883,088	17,145,515	18,309,728
41-171-5505 Transfer Fee	34,844	36,826	33,078	39,000	39,000	39,000
41-171-5525 Service Agreement SBU	138,547	197,845	297,754	312,642	372,622	312,642
41-171-5700 Interest Earnings	404,091	(203,760)	(1,027,062)	358,825	358,825	249,490
41-171-5722 Contributions	165,769	15,792	-	-	-	-
41-171-5804 Penalty. Delinquent Charges	194,879	231,708	218,358	186,582	186,582	183,614
41-171-5806 Penalty.Certified Accounts	2,447	3,224	4,560	3,000	3,000	3,000
41-171-5811 Other Misc. Revenues	-	-	-	-	-	-
41-171-5961 Sewer Tap Fees. Inside City	160,000	805,000	350,000	830,000	830,000	4,900,000
41-171-5962 Sewer Tap Fees.Outside City	526,352	2,625,556	973,520	570,000	570,000	300,000
<b>Total Revenues</b>	<b>16,704,363</b>	<b>18,753,497</b>	<b>16,830,953</b>	<b>19,183,137</b>	<b>19,505,544</b>	<b>24,297,474</b>

Sewer Utility Enterprise

Expenditures by Line Item

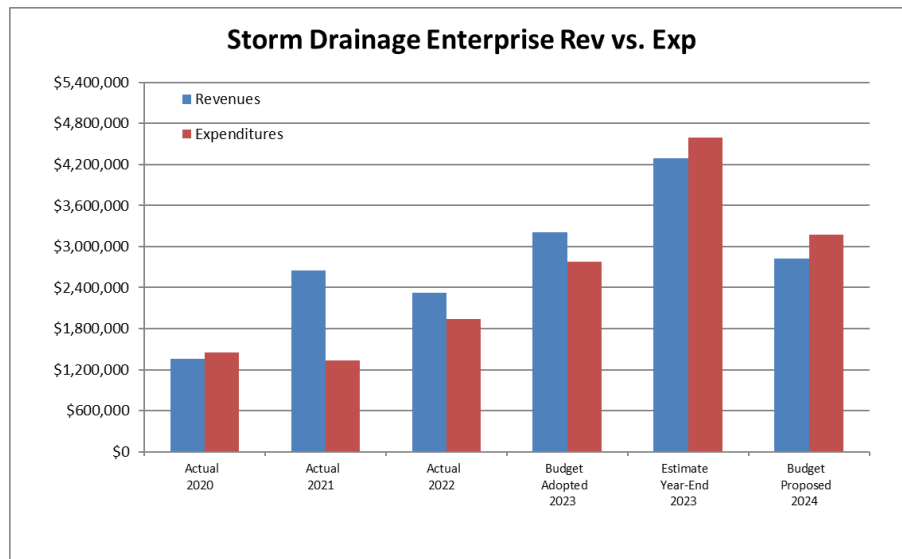
Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
41-150-7910 WPCRF G.O. Bonds.Prin.	2,882,066	2,967,778	3,064,204	3,155,280	3,155,280	3,155,280
41-150-7920 WPCRF Revenue Bonds.Int.	424,330	336,640	244,645	148,090	148,090	141,187
41-150-7923 WPCRF Rev. Bonds.Admin. Fee	249,282	249,282	249,282	249,290	249,290	249,290
41-311-6010 Salary . Regular	469,633	551,985	790,722	1,021,901	1,021,901	1,062,777
41-311-6020 Salary . Overtime	4,957	7,781	18,314	12,000	12,000	12,480
41-311-6022 Special Event Overtime	-	-	745	-	-	-
41-311-6030 Social Security	29,578	34,604	50,158	32,726	32,726	34,035
41-311-6035 Medicare	6,917	8,093	11,726	7,654	7,654	7,960
41-311-6040 Worker's Comp. Ins.	11,020	12,525	18,608	13,904	13,904	14,460
41-311-6050 Medical	58,417	61,751	126,509	73,351	73,351	77,019
41-311-6051 Life	1,207	1,247	1,914	1,288	1,288	1,340
41-311-6052 Disability	1,303	1,432	2,198	1,478	1,478	1,537
41-311-6053 Dental	3,139	3,257	4,846	3,468	3,468	3,607
41-311-6054 Vision	650	692	968	718	718	747
41-311-6055 Short-Term Disability	197	193	268	197	197	205
41-311-6060 ICMA 401A . General Government	27,126	30,712	50,260	35,073	35,073	36,476
41-311-6130 Educational Benefits	-	-	-	-	-	-
41-311-6140 ICMA . Deferred Comp	346	-	-	-	-	-
41-311-6141 ICMA 457 Match 2%	1,114	-	-	-	-	-
41-311-6142 Retirement Health Savings	-	-	-	-	-	-
41-311-6143 Service Awards	-	-	-	-	-	-
41-311-6150 Uniforms	248	275	803	820.00	820.00	853
41-311-6160 Unemployment Insurance	202	294	498	260.00	260.00	270
41-150-7932 Personnel Changes	-	-	-	-	-	-
41-311-7110 Supplies Office	1,457	5,527	2,850	3,000.00	2,000.00	3,500
41-311-7112 Printer Supplies	260	255	-	200.00	-	-
41-311-7115 Non-Capital Equipment	7,875	-	-	300	-	-
41-311-7220 Supplies Bldg Materials	291	114	20,710	3,000	3,000	3,000
41-311-7250 Supplies Pump Maintenance	20,046	3,110	6,295	20,000	15,000	18,000
41-311-7270 Small Tools	14,551	679	7,678	5,000	8,000	8,000
41-311-7280 Books Magazines Subscription	187	-	-	200	200	200
41-311-7285 Dues & Memberships	580	1,445	1,286	2,000	2,500	2,500
41-311-7300 Supplies Other Special	11,307	5,107	3,708	8,000	10,000	10,000
41-311-7350 Hardware Periphery	7,047	1,214	13,305	6,000	6,000	6,000
41-311-7360 Software Maintenance & Licensing	70,624	23,082	15,522	87,500	87,500	87,500
41-311-7410 Collection Fee	7,581	8,399	10,365	8,000	8,000	8,000
41-311-7416 SPWRP Treatment Plant Admin	472,801	485,780	541,497	585,000	585,000	585,000
41-311-7417 SPWRP Treatment Plant Ops	7,666,444	7,079,666	7,246,926	15,602,562	15,602,562	16,796,399
41-311-7419 Bank Fees	9,124	623	973	2,000	2,000	2,000
41-311-7420 Business Meetings	111	116	303	500	300	500
41-311-7430 Professional/Consulting Svcs	138,447	150,678	255,085	150,000	400,000	250,000
41-311-7431 Audit	5,422	8,663	10,647	9,799	9,799	9,799
41-311-7439 County Cert Fees	12,429	12,369	12,291	12,400	12,400	12,400
41-311-7446 Uniforms	3,974	5,270	6,965	6,000	6,000	7,000
41-311-7450 Learning & Education	1,855	8,411	19,208	12,000	15,000	18,000
41-311-7461 Senior Resident Tax Refund	6,217	6,406	6,587	6,400	6,347	6,400
41-311-7480 Postage & Freight	20,391	20,067	21,686	25,000	25,000	25,000
41-311-7500 Printing & Binding	8,747	8,358	11,325	11,000	11,000	11,000
41-311-7510 Rentals	15,000	15,000	15,000	15,000	15,000	15,000
41-150-7958 Storm Drainage Charges	-	-	-	-	-	-
41-311-7540 Copier Lease - Non-Lewan	405	284	-	1,000.00	1,000.00	1,000
41-311-7551 Vehicle Maintenance	7,527	13,511	8,773	10,400.00	10,400.00	10,400
41-150-7961 Vehicle Rent	-	-	-	-	-	-
41-311-7553 Vehicle Fuel	4,539	4,171	11,902	12,020.00	12,020.00	12,020
41-311-7554 Vehicle Extraordinary Charges	4,076	24	-	1,320.00	1,320.00	1,320
41-311-7555 Vehicle Insurance	3,520	3,520	3,520	3,520.00	3,520.00	3,520
41-150-7965 Radio Maintenance	-	-	-	-	-	-
41-311-7570 Other Equipment Maint.	660	942	10,037	1,000.00	7,500.00	25,000
41-311-7585 Repair/Maintenance Projects	807,421	1,351,848	648,197	1,030,000	2,250,000	1,580,000
41-311-7585 Sewer Interceptor	-	-	1,162,389	1,820,000	1,850,000	1,820,000
41-311-7610 Property & Liability Insurance	165,810	165,810	174,100	186,686	186,686	192,287
41-311-xxxx Self Insurance City	-	-	-	-	-	-
41-311-7775 Reimburse General Fund	557,000	600,200	618,210	636,760	636,760	655,860
41-311-7840 Hardware/Software Asset	3,851	-	33,981	50,000	200,000	50,000
41-311-7850 Capital - Vehicles	588,066	358,390	175,766	-	3,000	-
41-311-7890 Capital - Sanitary Sewer Projects	1,000,743	37,793	198,714	500,000	500,000	500,000
<b>Total Expenditures</b>	<b>15,818,118</b>	<b>14,655,369</b>	<b>15,912,469</b>	<b>25,591,065</b>	<b>27,252,312</b>	<b>27,536,127</b>

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## Storm Drainage Enterprise

### 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Charges for services	\$ 1,170,652	\$ 1,638,338	\$ 2,305,799	\$ 2,655,330	\$ 2,638,862	\$ 2,775,500
Capital contributions	157,700	990,000	12,453	500,000	500,000	-
Investment earnings	9,052	(7,448)	(37,238)	14,067	14,067	9,235
Loan Proceeds	-	-	-	-	1,100,000	-
Miscellaneous	16,052	33,297	39,248	39,437	39,437	39,437
<b>Total revenues</b>	<b>1,353,456</b>	<b>2,654,188</b>	<b>2,320,262</b>	<b>3,208,834</b>	<b>4,292,366</b>	<b>2,824,172</b>
<b>Expenditures</b>						
Personnel services	293,671	262,081	245,689	448,915	266,936	466,798
Supplies	1,500	3,624	6,016	11,900	13,000	14,400
Contractual services	23,611	69,957	139,837	110,000	240,000	200,000
Other services and charges	169,245	101,109	269,557	213,985	2,077,985	524,985
Capital outlay	963,951	892,693	1,279,895	1,992,000	2,000,000	1,965,000
<b>Total expenditures</b>	<b>1,451,978</b>	<b>1,329,464</b>	<b>1,940,994</b>	<b>2,776,800</b>	<b>4,597,921</b>	<b>3,171,183</b>
Excess (deficiency) of financial sources over financial uses	(98,522)	1,324,724	379,268	432,034	(305,555)	(347,011)
Adjustment to budget basis	119,827	(1,278,541)	(9,713)	-	-	-
<b>Cash Balance, Beginning of Year</b>	<b>\$ 330,277</b>	<b>\$ 351,582</b>	<b>\$ 397,765</b>	<b>\$ 702,954</b>	<b>\$ 767,320</b>	<b>\$ 461,765</b>
<b>Cash Balance, End of Year</b>	<b>\$ 351,582</b>	<b>\$ 397,765</b>	<b>\$ 767,320</b>	<b>\$ 1,134,988</b>	<b>\$ 461,765</b>	<b>\$ 114,754</b>



## Storm Drainage Enterprise Budget Summary

### Description of Fund

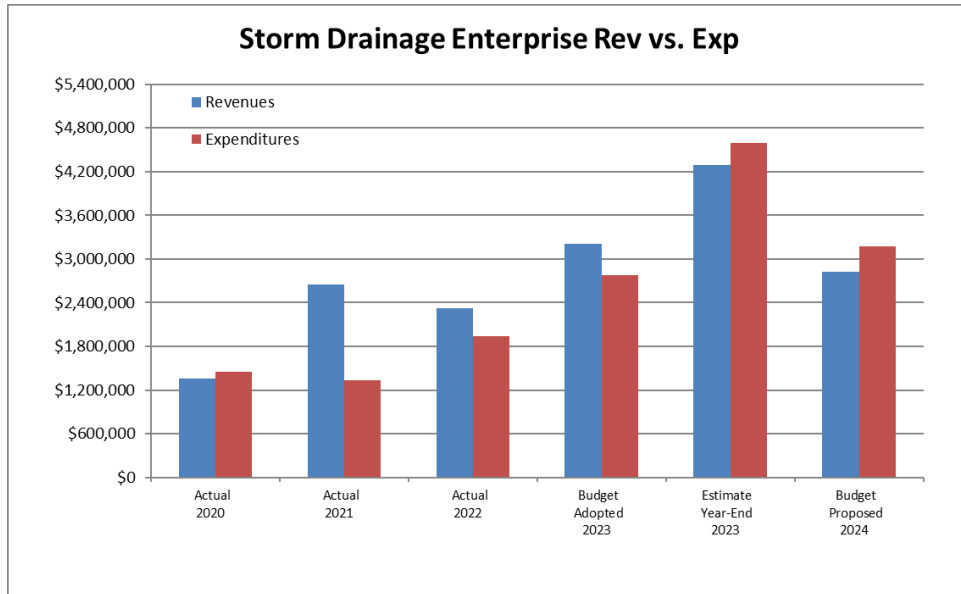
The Storm Drainage Enterprise accounts for construction and maintenance of storm sewer facilities and detention ponds within the city limits. The fund is supported by service fees from landowners within the city.

**Revenues – \$2,824,172**

Revenues for this fund are received from fees charged to landowners within the city limits. A fee increase of 5% was approved for 2024.

**Expenditures – \$3,171,183**

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



### Revenues by Line Item

Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
42-171-5501 Utility Charge	1,167,693	1,635,388	2,302,842	2,652,330	2,635,862	2,775,500
42-171-5505 Transfer Fee	2,959	2,950	2,957	3,000	3,000	-
42-171-5700 Interest Earnings	9,052	(7,448)	(37,238)	14,067	14,067	9,235
42-171-5722 Contributions	157,700	990,000	12,453	500,000	500,000	-
42-171-5804 Penalty, Delinq. Storm Dr Char	16,052	33,297	39,248	39,437	39,437	39,437
42-171-5811 Other Misc Rev	-	-	-	-	-	-
42-171-5855 Insurance Claims Paid	-	-	-	-	-	-
42-600-5941 Transfer In from Sewer Fund	-	-	-	-	1,100,000	-
<b>Total Revenues</b>	<b>1,353,456</b>	<b>2,654,188</b>	<b>2,320,262</b>	<b>3,208,834</b>	<b>4,292,366</b>	<b>2,824,172</b>

**Storm Drainage Enterprise**

**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
42-313-6010	Salary . Regular	225,635	202,211	193,011	353,884	198,382	367,831
42-313-6020	Salary . Overtime	2,925	1,398	-	5,000	2,000	5,000
42-313-6030	Social Security	14,649	12,731	11,964.78	17,387	12,485	18,082
42-313-6035	Medicare	3,426	2,980	2,798.26	4,066	2,920	4,229
42-313-6040	Worker's Comp. Ins.	6,734	6,174	4,683.51	9,213	4,800	9,582
42-313-6050	Medical	25,441	20,636	17,448.08	35,449	28,000	37,221
42-313-6051	Life	570	532	491.57	705	530	733
42-313-6052	Disability	656	611	564.44	810	711	842
42-313-6053	Dental	1,874	1,295	990.08	2,147	1,114	2,233
42-313-6054	Vision	388	298	227.76	445	234	463
42-313-6055	Short-Term Disability	92	71	54.08	105	70	109
42-313-6060	ICMA 401A . General Government	9,731	12,894	13,388	19,215	15,150	19,984
42-313-6141	ICMA 457 Match 2%	1,231	-	-	-	-	-
42-313-6142	Retirement Health Savings	-	162	-	-	-	-
42-313-6150	Uniforms	225	-	-	380	380	380
42-313-6160	Unemployment Insurance	94	91	68	109	160	109
42-313-6XXX	Personnel Changes	-	-	-	-	-	-
42-313-7110	Supplies Office	25	641	239	200	500	400
42-313-7112	Printer Supplies	116	84	-	200	-	200
42-313-7115	Non-Capital Equipment	-	-	-	-	-	-
42-313-7220	Supplies Bldg Materials	196	-	-	300	-	300
42-313-7250	Supplies Pump Maintenance	-	-	137	1,000	1,000	1,000
42-313-7270	Small Tools	-	438	-	1,500	1,000	1,500
42-313-7285	Dues & Membership	4,754	6,098	4,697	5,200	6,500	7,000
42-313-7300	Supplies Other Special	1,163	1,897	4,450	3,500	2,500	3,500
42-313-7350	Hardware Periphery	-	-	-	2,000	2,000	2,000
42-313-7360	Software Maintenance & Licensing	20,208	(12,846)	31,728	28,000	28,000	28,000
42-313-7419	Bank Fees	1,051	79	148	1,050	1,050	1,050
42-313-7420	Business Meetings	64	393	332	500	500	500
42-313-7430	Professional/Consulting Svcs	23,611	69,957	139,837	110,000	240,000	200,000
42-313-7431	Audit	1,017	1,624	1,996	1,837	1,837	1,837
42-313-7446	Uniforms	-	564	943	1,500	2,000	2,000
42-313-7450	Learning & Education	255	2,966	7,958	5,000	5,000	6,000
42-313-7461	Senior Resident Tax Refund	6,217	6,406	6,587	6,400	6,400	6,400
42-313-7480	Postage & Freight	2,407	2,230	2,410	3,000	3,000	3,000
42-313-7500	Printing & Binding	972	929	1,258	1,300	1,300	1,300
42-313-7540	Copier Lease - Non-Lewan	297	223	-	800	800	800
42-313-7551	Vehicle Maintenance	836	963	953	1,500	1,500	1,500
42-313-7552	Vehicle Rent	-	-	-	-	-	-
42-313-7553	Vehicle Fuel	504	531	1,372	700	700	700
42-313-7554	Vehicle Extraordinary Charges	225	3	-	300	300	300
42-313-7555	Vehicle Insurance	390	390	390	390	390	390
42-313-7585	Repair/Maintenance Projects	108,028	23,519	186,853	135,000	2,000,000	445,000
42-313-7610	Property & Liab	22,020	22,020	23,121	24,708	24,708	24,708
42-313-7890	Capital - Storm Drainage Projects	963,951	938,275	1,279,895	1,992,000	2,000,000	1,965,000
<b>Total Expenditures</b>		<b>1,451,978</b>	<b>1,329,464</b>	<b>1,940,994</b>	<b>2,776,800</b>	<b>4,597,921</b>	<b>3,171,183</b>

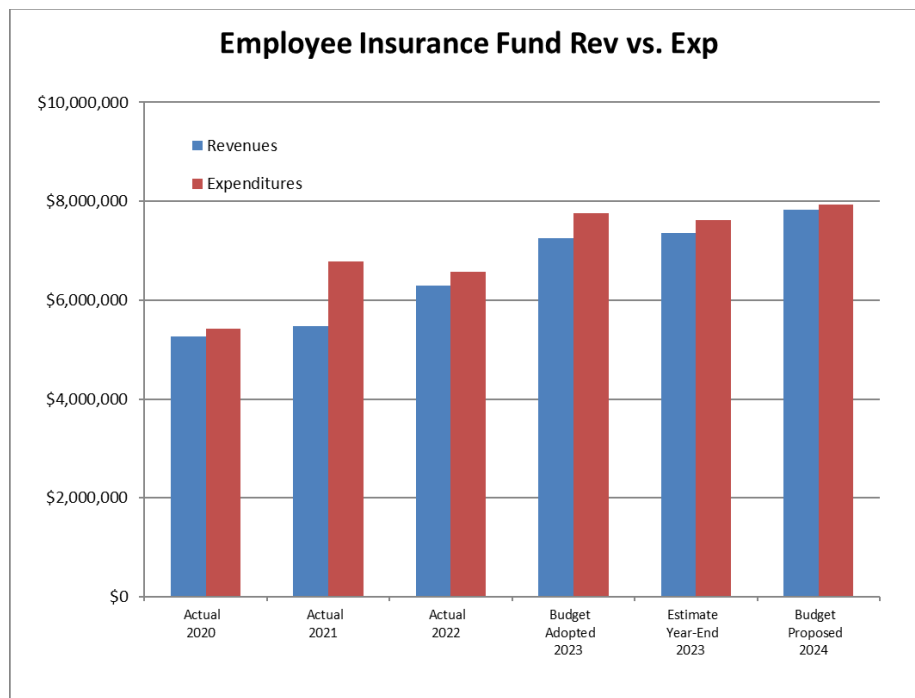
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## Employee Insurance Fund

### Employee Insurance Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Charges for services	976	-	-	-	-	-
Employer/employee contributions	4,744,513	5,400,570	6,346,761	7,141,137	7,204,978	7,708,162
Investment earnings	100,998	(16,961)	(122,784)	27,453	42,613	21,064
Miscellaneous	414,028	62,843	69,424	60,000	58,257	58,257
<b>Total revenues</b>	<b>5,260,515</b>	<b>5,446,453</b>	<b>6,293,401</b>	<b>7,228,590</b>	<b>7,305,848</b>	<b>7,787,483</b>
<b>Expenditures</b>						
General government	5,416,104	6,782,330	6,573,533	7,761,825	7,627,214	7,928,967
<b>Total expenditures</b>	<b>5,416,104</b>	<b>6,782,330</b>	<b>6,573,533</b>	<b>7,761,825</b>	<b>7,627,214</b>	<b>7,928,967</b>
<b>Other Financing Sources/(Uses)</b>						
Transfers In	-	26,000	-	25,000	45,000	47,250
Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>25,000</b>	<b>45,000</b>	<b>47,250</b>
Excess (deficiency) of financial sources over financial uses	(155,589)	(1,309,878)	(280,132)	(508,235)	(276,366)	(94,234)
<b>Fund Balance, Beginning of Year</b>	<b>3,710,522</b>	<b>3,554,933</b>	<b>2,245,056</b>	<b>1,349,961</b>	<b>1,964,924</b>	<b>1,688,558</b>
<b>Fund Balance, End of Year</b>	<b>3,554,933</b>	<b>2,245,056</b>	<b>1,964,924</b>	<b>841,726</b>	<b>1,688,558</b>	<b>1,594,324</b>



## 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 – \$7,834,733

Revenues for this fund are received from contributions from the city and employees. A 5% increase in health premium rates is anticipated in 2024.

### Expenditures – \$7,928,967

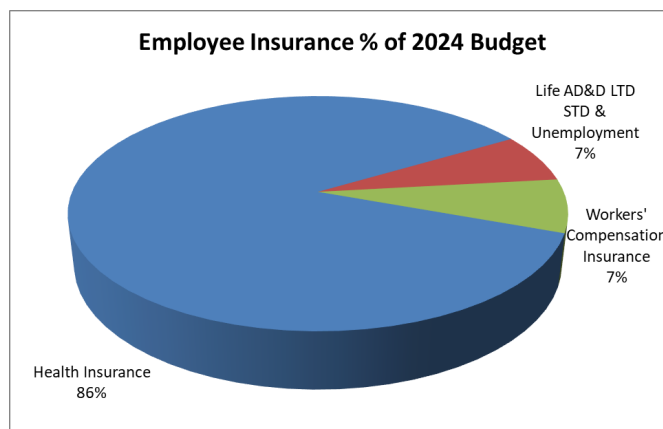
Expenditures from this fund include operational costs. Reserves in this fund are annually reviewed to ensure that premiums cover estimated costs.

### Revenue Summary

<u>Account Number and Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Year-End Estimate</u>	<u>2024 Proposed Budget</u>
Health Insurance	4,457,499	4,666,780	5,493,405	6,363,536	6,404,038	6,688,234
Life AD&D LTD STD & Unemployment	334,380	369,754	399,117	450,050	509,755	533,336
Workers' Compensation Insurance	468,636	435,919	400,879	440,005	437,055	613,163
<i>Total Employee Health Insurance Fund Revenues</i>	<i>5,260,515</i>	<i>5,472,453</i>	<i>6,293,401</i>	<i>7,253,590</i>	<i>7,350,848</i>	<i>7,834,733</i>

### Expenditures Summary

<u>Account Number and Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Year-End Estimate</u>	<u>2024 Proposed Budget</u>
Health Insurance	4,804,835	5,535,758	5,549,597	6,739,150	6,565,487	6,814,155
Life AD&D LTD STD & Unemployment	348,530	367,003	461,269	485,470	507,360	532,728
Workers' Compensation Insurance	262,739	879,568	562,666	537,206	554,367	582,084
<i>Total Employee Health Insurance Fund Expenditures</i>	<i>5,416,104</i>	<i>6,782,330</i>	<i>6,573,533</i>	<i>7,761,825</i>	<i>7,627,214</i>	<i>7,928,967</i>



**Employee Health Insurance Fund**

<b>Health Insurance Fund Line Item Budget</b>							
<b>Revenue Summary</b>							
		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>Account Number and Description</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
60-174-5700	Interest Earnings	66,602	(8,845)	(78,406)	15,000	22,798	10,000
60-174-5742	City Contr Health Ins	3,215,242	3,447,666	4,172,215	4,803,238	4,862,904	5,106,050
60-174-5743	City Contr Dental	150,618	138,648	150,486	155,372	166,002	166,002
60-174-5744	Retiree Contr Dental	88	-	-	-	-	-
60-174-5745	Retiree Contr Health	888	-	-	-	-	-
60-174-5746	Empl. Contr Health Ins	756,702	837,030	973,242	1,118,256	1,076,964	1,130,812
60-174-5748	Empl. Contr Dental	135,311	140,862	153,963	158,869	163,273	163,273
60-174-5749	Refunds & Misc. Health	81,895	62,073	69,423	60,000	58,257	58,257
60-174-5754	Vision	50,153	49,344	52,481	52,801	53,840	53,840
<b>Total Revenues</b>		<b>4,457,499</b>	<b>4,666,780</b>	<b>5,493,405</b>	<b>6,363,536</b>	<b>6,404,038</b>	<b>6,688,234</b>

<b>Health Insurance Fund Line Item Budget</b>							
<b>Expenditure Summary</b>							
		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>Account Number and Description</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
60-171-7419	Bank Fees	404	100	34	35	35	36
60-171-7437	Cafeteria Sec 125 Admin Fee	7,592	8,289	7,770	10,675	7,956	8,274
60-171-7700	Other Charges	(15,535)	9,353	(8,999)	-	-	-
60-174-7115	Employee Gym	16,712	-	-	3,000	3,000	-
60-174-7360	Software Maintenance & Licensing	6,416	7,823	-	7,078	7,078	7,432
60-174-7430	Admin Fees	187,011	174,274	246,179	227,482	211,900	220,376
60-174-7431	Audit	1,356	2,166	2,662	2,200	2,200	2,310
60-174-7432	Benefit Consulting Fees	62,902	88,041	66,421	70,000	72,290	72,290
60-174-7440	Vision	50,115	50,180	53,079	62,811	55,034	55,034
60-174-7662	Stop Loss Prem..PPO	639,120	726,340	838,974	1,061,226	1,034,591	1,241,509
60-174-7662	Ins Prem Carrot	-	-	-	52,007	52,007	54,607
60-174-7672	Claims Paid	3,330,489	3,949,013	3,598,150	4,478,180	4,272,650	4,272,650
60-174-7674	Dental Claims Paid	226,715	241,087	262,742	319,203	343,258	356,988
60-174-7680	Employee Clinic	250,588	246,525	440,707	406,222	465,747	484,376
60-174-7690	Employee Wellness Program	22,410	13,154	23,317	20,000	20,000	20,000
60-174-7691	Employee Assistance Program	18,540	19,413	18,562	19,031	17,741	18,273
<b>Total Expenditures</b>		<b>4,804,835</b>	<b>5,535,758</b>	<b>5,549,597</b>	<b>6,739,150</b>	<b>6,565,487</b>	<b>6,814,155</b>

**Employee Insurance Fund**

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

Account Number and Description			2020	2021	2022	2023	2023	2024
			Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
61-174-5742	1072	City Contr.Life	-	61,135	70,334	73,235	78,568	82,497
61-174-5742	1073	City Contr . AD&D & LTD	-	265,688	309,554	329,956	360,490	378,515
61-174-5742	1429	City Contr . STD	-	7,763	8,350	8,666	9,243	9,706
61-174-5742	1220	City Payroll Unemployment	-	9,569	12,697	12,303	13,865	14,558
61-174-5700		Interest Earnings	2,510	(401)	(1,818)	889	2,588	811
61-174-5811		Other Misc. Revenues	331,870	-	-	-	-	-
61-600-5901		Tr In. General Fund	-	26,000	-	-	45,000	47,250
61-600-5968		Tr In . P&L	-	-	-	25,000	-	-
<b>Total Revenues</b>			<b>334,380</b>	<b>369,754</b>	<b>399,117</b>	<b>450,050</b>	<b>509,755</b>	<b>533,336</b>

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

Account Number and Description			2020	2021	2022	2023	2023	2024
			Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
61-174-7662	1072	Ins Prem . Life	46,159	48,091	311,112	61,681	61,286	64,350
61-174-7662	1073	Ins Prem . AD&D & LTD	264,720	275,880	59,896	334,332	341,450	358,523
61-174-7662	1429	Ins Prem . STD	8,028	7,747	7,641	8,670	8,755	9,193
61-174-7662		Ins Prem Carrot	-	873	10,244	-	-	-
61-174-7662	1494	Ins Prem Norton	-	21,283	20,905	24,456	26,265	27,579
61-174-7672	1220	Claims Paid . Unemployment	3,090	6,920	33,545	31,944	25,578	26,857
61-174-7673	1429	Claims Paid . STD	26,533	6,209	17,926	24,387	44,025	46,226
<b>Total Expenditures</b>			<b>348,530</b>	<b>367,003</b>	<b>461,269</b>	<b>485,470</b>	<b>507,360</b>	<b>532,728</b>

**Employee Insurance Fund**

<b>Workers' Compensation Insurance Fund Line Item Detail Revenue Summary</b>							
<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
64-174-5700	Interest Earnings	31,886	(7,715)	(42,560)	11,564	17,227	10,253
64-174-5742	City Payroll Contribution	436,487	442,864	443,438	428,441	419,828	602,910
64-174-5749	Refunds & Misc. Revenue	263	770	1	-	-	-
<b>Total Revenues</b>		<b>468,636</b>	<b>435,919</b>	<b>400,879</b>	<b>440,005</b>	<b>437,055</b>	<b>613,163</b>

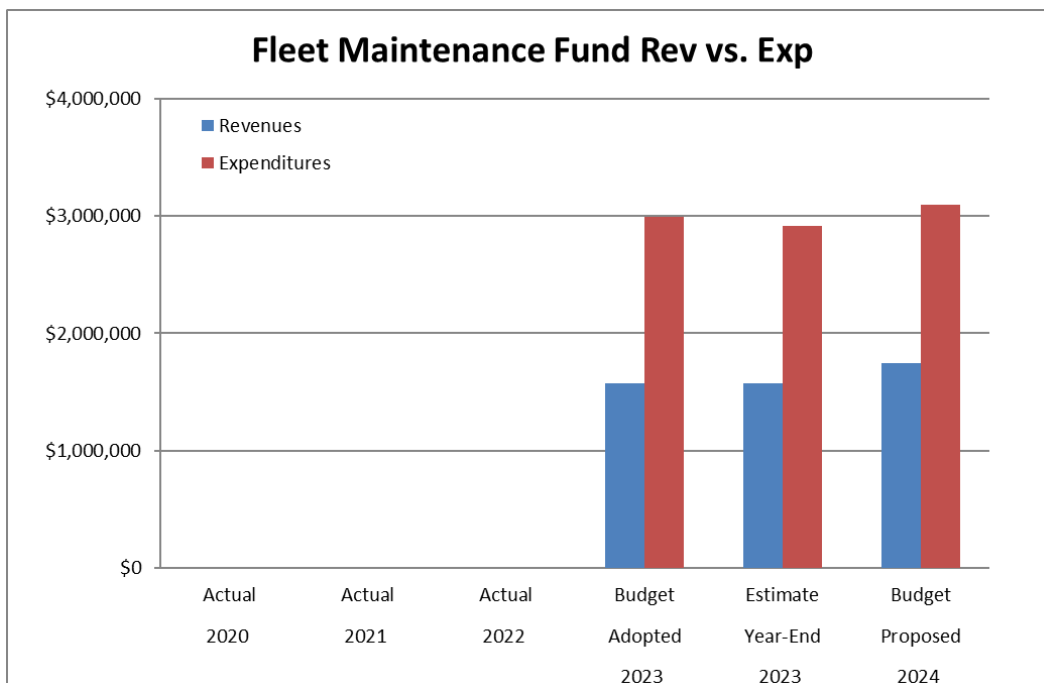
<b>Workers' Compensation Insurance Fund Line Item Detail Expenditures Summary</b>							
<b>Account Number and Description</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
64-174-7419	Bank Fees	394	97	37	100	-	-
64-174-7430	Admin Fees	13,304	13,329	11,651	12,714	11,846	12,438
64-174-7431	Broker/ Act/Audit	24,900	25,169	24,636	26,165	24,203	25,413
64-174-7435	TPA Expenses	18,093	16,892	17,712	18,598	18,506	19,431
64-174-7612	Excess Workers Comp Insurance	73,139	129,941	144,558	172,498	167,500	175,875
64-174-7672	Claims Paid	132,909	694,139	364,072	307,131	332,312	348,927
<b>Total Expenditures</b>		<b>262,739</b>	<b>879,568</b>	<b>562,666</b>	<b>537,206</b>	<b>554,367</b>	<b>582,084</b>

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**Fleet Maintenance Fund**

**Fleet Maintenance Fund  
2020-2024 Summary of Estimated Financial Sources and Uses**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Charges for Services (Ins.Maint.Repl/Dpr.Fuel.Extra)	\$ -	\$ -	\$ -	\$ 1,553,970	\$ 1,553,970	\$ 1,716,129
Investment Earnings	-	-	-	-	-	3,938
Miscellaneous	-	-	-	21,700	21,700	22,568
<b>Total Revenues</b>	-	-	-	1,575,670	1,575,670	1,742,635
<b>Expenditures</b>						
General Government	-	-	-	2,989,385	2,913,051	3,097,067
<b>Total Expenditures</b>	-	-	-	2,989,385	2,913,051	3,097,067
<b>Other Financing Uses</b>						
Transfers In	-	-	-	2,075,000	2,075,000	1,975,000
Gain on Sale of Capital Assets	-	-	-	50,000	50,000	50,000
<b>Total Other Financing Uses</b>	-	-	-	2,125,000	2,125,000	2,025,000
Deficiency of Financial Sources over Financial Uses	-	-	-	711,285	787,619	670,568
Adjustment to Budget Basis	-	-	-	-	-	-
<b>Cash Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 787,619
<b>Cash Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ 711,285	\$ 787,619	\$ 1,458,187



## Fleet Maintenance Fund Budget Summary

### Description of Fund

The Fleet Maintenance Fund was established in 2023. This fund is used to manage the revenues and expenditures related to the maintenance and replacement of city-wide fleet vehicles and equipment.

**Revenues – \$3,767,635**

Revenues for this fund come primarily from departments and interfund transfers.

**Expenditures – \$3,097,067**

Expenditures from this fund are for the costs related to the maintenance and replacement of fleet vehicles and equipment.

### Revenues by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
65-171-5507	SMHO . Vehicle Maint	-	-	-	21,700	21,700	22,568
65-171-5700	Interest Earnings	-	-	-	-	-	3,938
65-171-5891	Depts . Veh Insurance	-	-	-	190,000	190,000	197,600
65-171-5892	Depts . Veh Maintenance	-	-	-	778,700	778,700	809,848
65-171-5893	Depts . Veh Repl/Dpr	-	-	-	-	-	100,000
65-171-5894	Depts . Veh Fuel	-	-	-	506,520	506,520	526,781
65-171-5896	Depts . Veh Extraord Chg	-	-	-	78,750	78,750	81,900
65-171-5930	Gain/Loss on Asset Disposal	-	-	-	50,000	50,000	50,000
65-171-5930	Txfr In - ARPA Grant	-	-	-	800,000	800,000	-
65-171-5934	Txfr In - Capital Proj Fund	-	-	-	725,000	725,000	775,000
65-171-5935	Txfr In - 3A Sales Tax Fund	-	-	-	550,000	550,000	1,200,000
<b>Total Revenues</b>		-	-	-	<b>3,700,670</b>	<b>3,700,670</b>	<b>3,767,635</b>

### Expenditures by Line Item

Account number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Public Works - Fleet Maintenance Expenditures</b>							
65-171-6010	Salary . Regular	-	-	-	495,448	495,446	584,379
65-171-6020	Salary . Overtime	-	-	-	5,382	5,382	5,597
65-171-6030	Social Security	-	-	-	31,133	31,133	32,378
65-171-6035	Medicare	-	-	-	7,262	7,262	7,552
65-171-6040	Worker's Comp. Ins.	-	-	-	11,722	11,722	12,191
65-171-6050	Medical	-	-	-	91,875	91,875	96,469
65-171-6051	Life	-	-	-	1,194	1,194	1,242
65-171-6052	Disability	-	-	-	1,451	1,451	1,509
65-171-6053	Dental	-	-	-	3,077	3,077	3,200
65-171-6054	Vision	-	-	-	637	637	662
65-171-6055	Short-Term Disability	-	-	-	179	179	186
65-171-6060	ICMA 401A . General Government	-	-	-	31,668	31,668	32,935
65-171-6130	Educational Benefits	-	-	-	-	-	-
65-171-6140	ICMA . Deferred Comp	-	-	-	1,325	1,325	1,378
65-171-6160	Unemployment Insurance	-	-	-	182	182	189
65-171-7110	Supplies Office	-	-	-	1,000	750	1,000
65-171-7112	Printer Supplies	-	-	-	-	-	-
65-171-7220	Supplies Bldg Materials	-	-	-	2,500	2,500	2,500
65-171-7270	Small Tools	-	-	-	6,000	6,000	7,500
65-171-7280	Books Magazines Subscription	-	-	-	250	250	250
65-171-7285	Dues & Memberships	-	-	-	1,500	1,443	1,500



**Fleet Maintenance Expenditures by Line Item**

**Expenditures by Line Item**

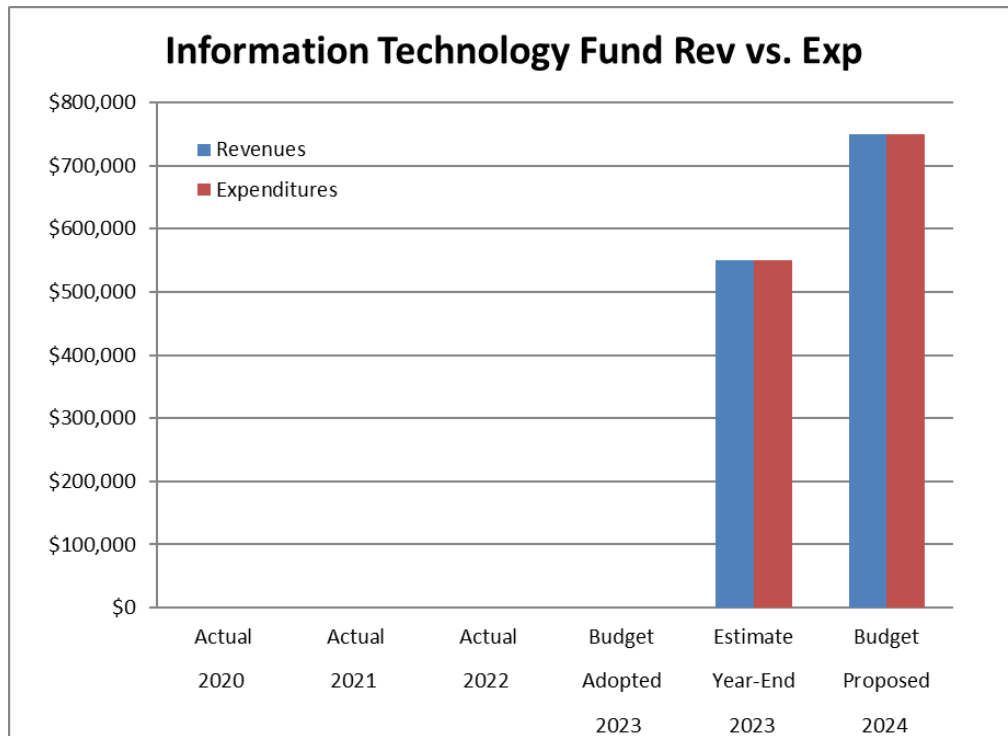
<b>Account number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
65-171-7300 Supplies Other Special	-	-	-	-	-	-
65-171-7321 Unleaded Gas	-	-	-	331,500	265,000	295,650
65-171-7322 Diesel Fuel	-	-	-	121,000	73,000	85,000
65-171-7325 Tires	-	-	-	38,500	51,700	56,900
65-171-7326 Parts Batteries Supplies	-	-	-	190,000	226,380	237,700
65-171-7420 Business Meetings	-	-	-	750	750	750
65-171-7446 Uniforms	-	-	-	5,500	5,445	5,800
65-171-7450 Learning & Education	-	-	-	7,500	7,500	7,500
65-171-7510 Rentals	-	-	-	2,350	2,600	2,650
65-171-7570 Other Equipment Maintenance	-	-	-	20,000	12,400	20,000
65-171-7610 Property & Liability Insurance	-	-	-	190,000	190,000	199,500
65-171-7700 Outside Labor/Parts/Vehicle Wash	-	-	-	88,500	84,800	93,000
65-171-7850 Vehicles	-	-	-	1,300,000	1,300,000	1,300,000
<b>Total Fleet Maintenance Expenditures</b>	-	-	-	<b>2,989,385</b>	<b>2,913,051</b>	<b>3,097,067</b>

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## Information Technology/Equipment Fund

### Information Technology/Equipment Fund 2020-2024 Summary of Estimated Financial Sources and Uses

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
<b>Expenditures</b>						
General Government	-	-	-	-	550,000	750,000
Total Expenditures	-	-	-	-	550,000	750,000
<b>Other Financing Uses</b>						
Transfers In	-	-	-	-	550,000	750,000
Total Other Financing Uses	-	-	-	-	550,000	750,000
Deficiency of Financial Sources over Financial Uses	-	-	-	-	-	-
Adjustment to Budget Basis	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Information Technology/Equipment Fund Budget Summary**

**Description of Fund**

The Information Technology/Equipment Fund was established in 2023. This fund is used to manage the revenues and expenditures related to the maintenance and replacement of city-wide information technology systems and equipment.

**Revenues – \$750,000**

Revenues for this fund come primarily from interfund transfers.

**Expenditures – \$750,000**

Expenditures from this fund include computer replacements, network servers, cyber security, and security enhancements.

**Revenues by Line Item**

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
67-171-5935 Txfr in 3A Capital Improvement Fund	-	-	-	550,000	550,000	750,000
67-171-5700 Interest Earnings	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	<b>550,000</b>	<b>550,000</b>	<b>750,000</b>

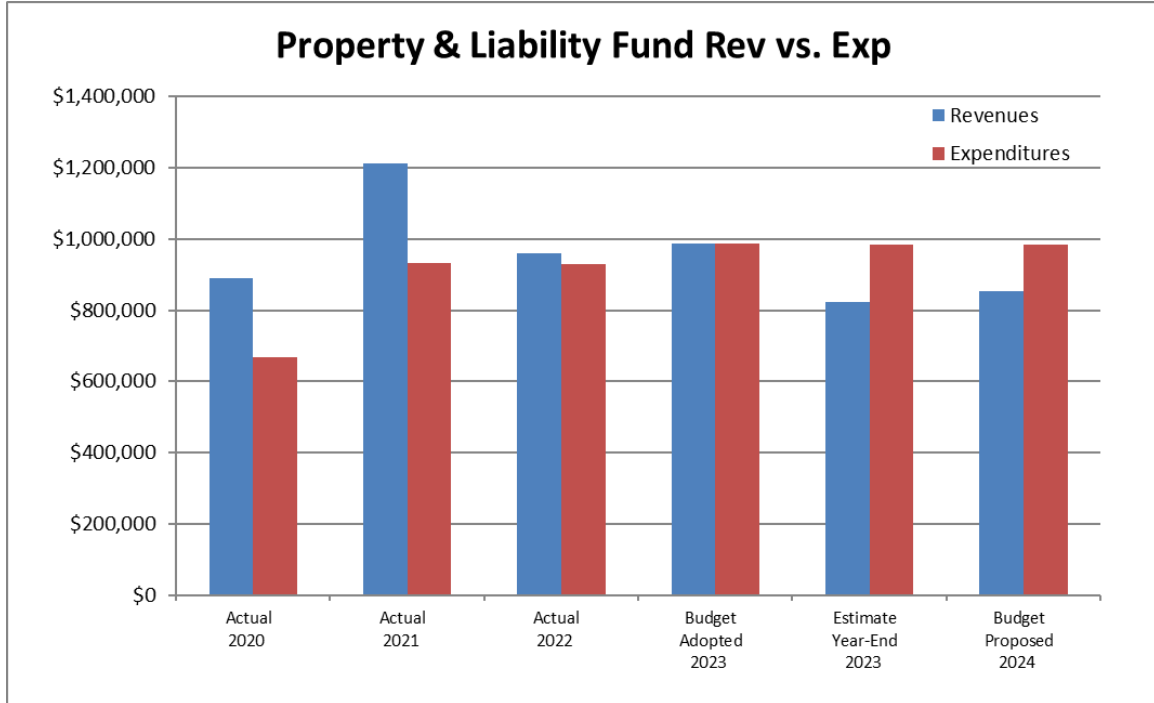
**Expenditures by Line Item**

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2024 Proposed Budget</b>
67-160-7350 Computer replacements	-	-	-	50,000	50,000	50,000
67-160-7350 Network Servers	-	-	-	200,000	200,000	200,000
67-160-7350 Cyber Security	-	-	-	200,000	200,000	200,000
67-160-7350 Security Enhancements	-	-	-	100,000	100,000	100,000
67-160-7350 IT Equipment	-	-	-	-	-	200,000
<b>Total Expenditures</b>	-	-	-	<b>550,000</b>	<b>550,000</b>	<b>750,000</b>

**Property and Liability Insurance Fund**

**Property & Liability Fund  
2020-2024 Summary of Estimated Financial Sources and Uses**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Proposed Budget
<b>Revenues</b>						
Charges for services	\$ 802,540	\$ 1,002,540	\$ 852,471	\$ 905,301	\$ 738,095	\$ 775,000
Investment earnings	3,204	2,345	(69,976)	21,085	26,003	16,911
Miscellaneous	83,091	207,009	176,355	60,000	60,000	60,000
<b>Total revenues</b>	<b>888,835</b>	<b>1,211,894</b>	<b>958,850</b>	<b>986,386</b>	<b>824,098</b>	<b>851,911</b>
<b>Expenditures</b>						
General government	667,794	931,292	929,416	986,710	982,725	984,611
<b>Total expenditures</b>	<b>667,794</b>	<b>931,292</b>	<b>929,416</b>	<b>986,710</b>	<b>982,725</b>	<b>984,611</b>
Excess (deficiency) of financial sources over financial uses	221,041	280,602	29,434	(324)	(158,627)	(132,701)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 473,125</b>	<b>\$ 694,166</b>	<b>\$ 974,768</b>	<b>\$ 1,054,271</b>	<b>\$ 1,004,202</b>	<b>\$ 845,575</b>
<b>Fund Balance, End of Year</b>	<b>\$ 694,166</b>	<b>\$ 974,768</b>	<b>\$ 1,004,202</b>	<b>\$ 1,053,947</b>	<b>\$ 845,575</b>	<b>\$ 712,875</b>



**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 – \$851,911**

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 – \$984,611**

Expenditures from this fund include primarily cost for insurance. The increase in expenditures is driven largely by increased insurance premiums.

**Revenues by Line Item**

Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
68-171-5700 Interest Earnings	3,204	2,345	(69,976)	21,085	26,003	16,911
68-171-5742 Claims Reimbursement	83,091	207,009	176,355	60,000	60,000	60,000
68-171-5871 General Fund Operations	600,000	800,000	640,000	682,000	325,000	341,250
68-171-5874 Sewer Fund	169,330	169,330	177,620	186,686	186,501	195,826
68-171-5875 Storm Fund	22,410	22,410	23,511	24,708	24,687	25,921
68-171-5878 Geneva Village Fund	10,800	10,800	11,340	11,907	11,907	12,502
68-171-58xx Fleet Fund	-	-	-	-	190,000	199,500
<b>Total Revenues</b>	<b>888,835</b>	<b>1,211,894</b>	<b>958,850</b>	<b>986,386</b>	<b>824,098</b>	<b>851,911</b>

**Expenditures by Line Item**

Account Number and Description	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
68-174-7431 Broker/Act/Audit	678	1,083	1,331	1,151	1,151	1,209
68-174-7610 Property & Liability Insurance	506,278	298,155	689,444	552,863	498,294	523,209
68-174-7611 Cyber Security Insurance	35,008	45,543	32,428	51,885	32,718	34,354
68-174-7613 Equipment Breakdown Insurance	5,233	5,675	5,283	5,811	5,562	5,840
68-174-7650 Self Insurance - City	120,597	580,836	200,930	350,000	400,000	420,000
68-600-8561 Transfer Out - Life AD&D	-	-	-	25,000	45,000	-
<b>Total Expenditures</b>	<b>667,794</b>	<b>931,292</b>	<b>929,416</b>	<b>986,710</b>	<b>982,725</b>	<b>984,611</b>

## Capital Improvement Plan

### Overview

The city has a significant financial interest in streets, public facilities, parks, natural areas, and other capital improvements. In past years, the city council and the residents of Littleton, through their actions, have demonstrated a firm commitment to, and investment in, the city capital projects. Major expenditures in the five-year Capital Improvement Program shall be appropriated after funding the annual lease obligations.

The following schedules are projections and will be updated annually during budget review. Funding is subject to annual available appropriations.

### Capital Projects Fund

The Capital Projects Fund is the fund which accounts for the majority of capital projects. The largest revenue sources in this fund are highway user tax (restricted to street-related improvements) and building use tax.

The city has expenditures that are considered “core” expenditures. These projects are defined as ongoing, annual projects and generally include assets that are on a set replacement schedule. It is the intent of the City to fund “core” projects before other projects. The core projects have little or no impact on operational costs as they are general maintenance of infrastructure or replacement of assets at the end of their useful life.

The core projects for 2024 are as follows:

- \$369,494 – Lease Payments.
- \$330,000 – Information Technology. Includes replacement of computers, servers, storage area network and network infrastructure.
- \$212,391 – Police. Replacement of existing equipment and technology. \$103,000 to be reimbursed through E-911 Area Operating Funds.
- \$375,000 – Public Works. Repairs and maintenance throughout city-owned buildings.
- \$1,583,324 – Public Works. Pavement Management Projects. Includes regular maintenance and mill/overlay of streets and related infrastructure (curb, gutter, and sidewalk.) Only the portion of pavement management covered through the Highway User Tax Fund is considered a core project. The remainder is included below.
- \$775,000 – Public Works. Replacement of fleet vehicles and equipment.
- \$1,797,977 – Public Works. Dedicated street maintenance funded by the transfer from the General Fund as a result of the fire inclusion.

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

- \$100,000 – Public Works. Americans with Disabilities Act (ADA) Improvements.
- \$115,000 – Traffic Signals – traffic signal upgrades including signal rewiring, corridor signal upgrades, traffic management and signal timing.

### 3A Sales Tax Capital Improvement Fund

**3A Sales Tax Capital Improvement Projects Fund** The 3A Sales Tax Capital Improvement Projects Fund accounts was created to account for the 0.75% sales and use tax increase approved by the Littleton voters in 2021 effective January 1, 2022 to be used to account for the costs of constructing, acquiring, enhancing, expanding, maintaining, downsizing, upgrading, or downgrading public facilities, including but not limited to the following: neighborhood street maintenance and reconstruction, street congestion and improved capacity projects, right-of-way and median maintenance and improvements, street and bridge safety improvements, sidewalk improvements, building replacement and maintenance, information technology and equipment purchases, upgrades, enhancements, improvements, and maintenance.

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## Capital Improvement Plan

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### Other Funds

Other funding sources reported in separate funds for capital projects include:

- ◆ *Conservation Trust Fund* – The city’s share of State Lottery proceeds.
- ◆ *Consolidated Special Revenues Fund* – PEG fees received from cable television customers.
- ◆ *Grants Fund* – Various grant funding sources including federal and local grants.
- ◆ *Open Space Fund* – Open Space revenues from Littleton’s allocated share of Arapahoe and Jefferson Counties Open Space sales tax.
- ◆ *Impact Fee Funds* – Impact fees are legally restricted to provide for capital improvements related to new growth.
- ◆ *Sewer Utility Enterprise* and *Storm Drainage Enterprise* – Monies received from fees paid by utility customers and are restricted to capital projects for the sewer and storm drainage utilities.
- ◆ *Geneva Village* – Monies received from rent paid by Geneva Village residents as well as transfers from the General Fund.

### Impact of CIP on the Operating Budget

The City’s Operating Budget is directly affected by the CIP. A majority of new capital improvements require ongoing expenses for routine operation, repair and maintenance upon completion or acquisition. Existing City facilities and equipment will eventually require rehabilitation, renovation or upgrades to accommodate new uses or address needed improvements. Older facilities usually involve higher maintenance and repair costs as well.

Where some capital projects may result in increased costs, other capital improvements make a positive contribution to the fiscal well-being of the City. Capital projects such as infrastructure expansion necessary to support new development helps promote economic development and growth that generates additional operating revenues. These new revenue sources provide the funding needed to maintain, improve and expand the City’s infrastructure. Operating impacts are considered in deciding which projects move forward in the CIP because it is not possible for the City to fund several large-scale projects concurrently which have significant negative operating budget impacts. Therefore, large projects are staggered over time.



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**Capital Improvement Plan**

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Supplemental information to be provided.

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## Long – Term 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:

- Operating expenditures will not exceed operating revenues plus an increase for employee compensation
- As a result of the fire inclusion election, more than \$3 million has been transferred from the General Fund to the Capital Projects Reserve Account annually beginning in 2020 and each year thereafter (dedicated to street maintenance). Effective 2024, this number will be reduced by \$1.7 million and will remain in the General Fund to support proactive public safety costs as a council priority.
- The ending fund balance is projected to be between 18% and 25% (three average budget months) of the subsequent year's estimated operating expenditures at the end of the five-year long-range forecast.

The following schedules are projections and will be updated every year during budget review.

**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 prioritization of needs.
- Operating expenditure growth is increasing at a higher rate than operating revenue growth. Additional revenues, reduced expenditures, or a combination will be needed to sustain the current levels of services.

On the following pages are the five-year fiscally constrained financial plans for the largest operating and capital funds:

- General Fund
- Sewer Utility Enterprise
- Storm Drainage Enterprise
- Capital Projects Fund
- Conservation Trust Fund
- Open Space Fund
- Impact Fee Funds (reported as a consolidated plan)
- 3A Sales Tax Capital Improvement Fund

City of Littleton General Fund Sources / Uses 2022-2028 Financial Projections								
	2022 Actual	Adopted 2023 Budget	2023 Projected	Proposed Budget 2024	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>REVENUES</b>								
Taxes:								
Sales & Use Tax								
Retail Sales	\$39,436,556	\$ 41,158,237	\$ 41,158,237	\$ 42,598,775	\$ 44,132,331	\$ 45,676,963	\$ 47,275,657	\$ 48,930,305
General Use Tax	1,208,337	1,400,000	1,400,000	1,400,000	1,450,000	1,500,000	1,550,000	1,550,000
Motor Vehicle	3,092,269	3,194,379	3,338,277	3,438,425	3,541,578	3,612,410	3,684,658	3,758,351
Total Sales & Use Tax	\$43,737,162	\$ 45,752,616	\$ 45,896,514	\$ 47,437,200	\$ 49,123,909	\$ 50,789,373	\$ 52,510,315	\$ 54,238,656
Property	\$ 2,131,318	\$ 2,180,410	\$ 2,107,495	\$ 2,634,289	\$ 2,686,975	\$ 2,740,715	\$ 2,795,529	\$ 2,851,440
TABOR Audit Adjustment				0				
Specific Ownership	136,598	141,727	136,987	171,229	174,653	178,146	181,709	185,344
Cigarette	153,741	208,000	148,834	150,000	150,000	150,000	150,000	150,000
Franchise Fees	2,649,772	2,526,789	2,790,233	2,737,000	2,791,740	2,847,575	2,904,527	2,962,618
License and Permits	1,151,654	1,276,475	1,123,317	1,792,675	1,328,045	1,354,606	1,381,698	1,409,332
Intergovernmental	1,007,288	1,037,940	1,028,237	1,062,540	1,099,729	1,138,220	1,178,058	1,219,290
Charges for Services	884,467	1,083,820	932,426	1,450,843	1,071,860	1,093,297	1,115,163	1,137,466
Fines	184,626	250,000	177,954	190,000	319,000	350,900	385,990	424,589
Investment Earnings	(774,406)	200,000	308,439	313,066	317,762	322,528	327,366	332,276
Miscellaneous	1,044,882	920,361	1,140,975	1,076,954	1,080,000	1,080,000	1,080,000	1,080,000
Total Revenues	\$52,307,102	\$ 55,578,138	\$ 55,791,411	\$ 59,015,796	\$ 60,143,673	\$ 62,045,360	\$ 64,010,355	\$ 65,991,011
<b>EXPENDITURES</b>								
Salary - Regular	\$25,994,193	\$ 27,390,473	\$ 27,793,791	\$ 30,021,304	\$ 31,328,728	\$ 32,581,877	\$ 33,885,152	\$ 35,240,558
Overtime	950,494	907,663	928,925	942,417	980,114	1,019,319	1,060,092	1,102,496
Soc Sec/Mcare/Work Comp	1,886,140	1,969,909	1,898,573	2,263,283	2,300,408	2,415,116	2,536,229	2,644,295
Insurance Benefits	4,461,273	4,577,062	4,500,330	5,143,551	5,400,729	5,724,773	6,068,259	6,432,355
Retirement Benefits	2,204,509	2,401,952	2,460,090	2,803,498	2,915,638	3,032,264	3,153,555	3,279,697
Misc Benefits	138,931	140,174	140,820	146,820	148,288	149,771	151,269	152,782
Collection Materials	269,919	335,295	335,295	335,295	338,648	342,034	345,454	348,909
Supplies Other Special	230,502	315,222	313,722	317,450	320,625	323,831	327,069	330,340
Hardware/Software Maintenance	1,334,838	2,179,600	2,241,313	2,427,150	2,775,693	2,831,207	2,887,831	2,945,588
Learning & Education	351,303	425,850	429,545	450,600	450,600	450,600	450,600	450,600
Personnel Recruitment	67,946	90,500	85,500	85,500	85,500	85,500	85,500	85,500
Uniforms and PPE	93,715	67,330	55,200	76,280	77,806	79,362	80,949	82,568
Civic Programs	412,123	924,885	1,037,970	922,835	922,835	922,835	922,835	922,835
Telecommunications	487,996	616,000	616,000	616,000	634,480	653,514	673,119	693,313
Professional/Consulting Fees	2,350,433	3,336,901	3,439,557	2,996,224	3,056,148	3,117,271	3,179,616	3,243,208
Street Lighting	906,183	1,110,550	950,000	1,110,550	1,154,972	1,201,171	1,249,218	1,299,187
Utilities	904,246	975,101	1,173,247	1,025,101	1,055,854	1,087,530	1,120,156	1,153,761
Fleet Maintenance Charges	492,729	1,333,833	1,198,149	1,433,833	1,512,510	1,592,760	1,674,615	1,758,107
Other Equipment Maintenance	255,412	61,000	66,000	71,000	72,420	73,868	75,345	76,852
P&L Insurance/Other Ins	640,000	682,000	370,000	388,500	424,988	465,006	508,902	557,057
Historic Unspent Budget	-	(300,000)	(561,910)	(300,000)	(600,966)	(624,955)	(648,880)	(672,901)
All Other Accounts	1,927,677	2,488,413	2,742,527	2,839,726	2,868,123	2,896,804	2,925,772	2,955,030
Total Expenditures	\$46,360,563	\$ 52,029,713	\$ 52,214,644	\$ 56,116,917	\$ 58,224,141	\$ 60,421,458	\$ 62,712,657	\$ 65,082,137
<b>OTHER FINANCING SOURCES/(USES)</b>								
Transfer Out - Capital Projects (Fire)	\$ (3,177,500)	\$ (3,427,983)	\$ (3,427,983)	\$ (1,797,977)	\$ (1,860,907)	\$ (2,111,151)	\$ (2,363,930)	\$ (2,623,028)
Transfer Out - Geneva Village	(103,403)	(97,765)	(97,765)	(76,324)	(30,000)	(34,000)	(34,000)	(34,000)
Total Other Fin Sources/(Uses)	\$ (3,280,903)	\$ (3,525,748)	\$ (3,525,748)	\$ (1,874,301)	\$ (1,890,907)	\$ (2,145,151)	\$ (2,397,930)	\$ (2,657,028)
Total Operating Expenditures	\$49,641,466	\$ 55,555,461	\$ 55,740,392	\$ 57,991,218	\$ 60,115,048	\$ 62,566,609	\$ 65,110,587	\$ 67,739,165
Net Cash Flow	2,665,636	22,677	51,019	1,024,578	28,626	(521,249)	(1,100,232)	(1,748,154)
One-time Expenditures	-	-	-	1,182,964	-	-	-	-
Total Revenues	\$52,307,102	\$ 55,578,138	\$ 55,791,411	\$ 59,015,796	\$ 60,143,673	\$ 62,045,360	\$ 64,010,355	\$ 65,991,011
Total Expenditures	\$49,641,466	\$ 55,555,461	\$ 55,740,392	\$ 59,174,182	\$ 60,115,048	\$ 62,566,609	\$ 65,110,587	\$ 67,739,165
Net Cash Flow	2,665,636	22,677	51,019	(158,386)	28,626	(521,249)	(1,100,232)	(1,748,154)
FUND BALANCE BEG. OF YR	\$18,126,373	\$ 20,668,905	\$ 20,792,009	\$ 20,843,028	\$ 20,684,642	\$ 20,713,268	\$ 20,192,019	\$ 19,091,787
FUND BALANCE END OF YR	\$20,792,009	\$ 20,691,582	\$ 20,843,028	\$ 20,684,642	\$ 20,713,268	\$ 20,192,019	\$ 19,091,787	\$ 17,343,632
FUND BAL. AS % OF OP EXPS	44.9%	39.8%	39.9%	36.9%	35.6%	33.4%	30.4%	26.65%

2024 Proposed Budget

Long-Term Financial Plan

City of Littleton  
Capital Projects Fund  
2022-2028 Financial Projections

	Actual 2022	Estimated 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Total 2023-2028
Available at 01/01/XX	\$ 6,583,344	\$ 5,632,261	\$ 370,327	\$ 498,990	\$ 351,844	\$ 237,952	\$ 108,049	
<b>Revenues</b>								
General Fund Transfer	\$ 3,177,500	\$ 3,427,983	\$ 1,797,977	\$ 1,860,907	\$ 1,911,151	\$ 1,958,930	\$ 2,007,903	\$ 12,964,851
Grants	54,454	103,000	103,000	103,000	103,000	103,000	103,000	618,000
Interest Earnings	(248,537)	160,368	2,956	9,980	7,037	4,759	2,161	187,261
Other	558,323	-	50,000	50,000	50,000	50,000	50,000	250,000
Building Use Taxes	1,087,535	2,128,309	2,149,592	1,400,000	1,414,000	1,428,140	1,442,421	9,962,462
Highway Users Tax (Streets)	1,397,204	1,481,099	1,583,324	1,628,235	1,707,141	1,790,529	1,879,749	10,070,077
<b>Total Revenues</b>	<b>\$ 6,026,479</b>	<b>\$ 7,300,759</b>	<b>\$ 5,686,849</b>	<b>\$ 5,052,122</b>	<b>\$ 5,192,329</b>	<b>\$ 5,335,358</b>	<b>\$ 5,485,234</b>	<b>\$ 34,052,651</b>
<b>Funded Projects</b>								
Leases	\$ 1,463,075	\$ 371,340	\$ 369,494	\$ -	\$ -	\$ -	\$ -	\$ 740,834
Vehicles and Apparatus	450,746	1,026,492	775,000	725,000	725,000	750,000	750,000	4,751,492
Technology	145,134	966,054	330,000	320,000	320,000	320,000	320,000	2,576,054
Equipment	150,721	252,933	212,391	215,126	217,929	220,802	223,747	1,342,928
Streets & Infrastructure (HUTF portion)	1,631,358	1,481,099	1,583,324	1,628,235	1,707,141	1,790,529	1,879,749	10,070,077
Street & Related Infrastructure	(181,683)	2,096,482	25,000	25,000	25,000	25,000	25,000	2,221,482
Dedicated Street Maintenance	2,832,602	5,861,677	1,797,977	1,860,907	1,911,151	1,958,930	2,007,903	15,398,545
ADA Improvements	101,324	100,000	90,000	50,000	50,000	50,000	50,000	390,000
Building Maintenance Proj	384,285	406,616	375,000	375,000	350,000	350,000	325,000	2,181,616
	\$ 6,977,562	\$ 12,562,693	\$ 5,558,186	\$ 5,199,268	\$ 5,306,221	\$ 5,465,261	\$ 5,581,399	\$ 39,673,028
Ending Fund Balance	\$ 5,632,261	\$ 370,327	\$ 498,990	\$ 351,844	\$ 237,952	\$ 108,049	\$ 11,884	
Required Reserve	\$ (371,340)	\$ (369,494)	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserve for Grant Match	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Available Fund Balance</b>	<b>\$ 4,760,921</b>	<b>\$ 833</b>	<b>\$ 498,990</b>	<b>\$ 351,844</b>	<b>\$ 237,952</b>	<b>\$ 108,049</b>	<b>\$ 11,884</b>	

City of Littleton  
3A Sales Tax Capital Improvement Fund  
2022-2028 Financial Projections

	Actual 2022	Estimated 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Total 2022-2028
Available at 01/01/XX	\$ -	\$ 10,245,646	\$ 4,400,842	\$ 3,883,678	\$ 4,883,308	\$ 4,648,387	\$ 2,701,393	
<b>Revenues</b>								
Sales Tax revenues	\$ 10,917,357	\$ 11,023,972	\$ 11,678,870	\$ 12,087,630	\$ 12,510,697	\$ 12,948,572	\$ 13,401,772	\$ 73,651,512
Interest Earnings	(512,601)	130,224	134,782	139,499	144,382	149,435	154,665	852,987
Subtotal	\$ 10,404,756	\$ 11,154,196	\$ 11,813,651	\$ 12,227,129	\$ 12,655,079	\$ 13,098,007	\$ 13,556,437	\$ 74,504,499
<b>Funded Projects</b>								
Overhead/Personnel costs	\$ 159,110	\$ 815,000	\$ 830,815	\$ 1,402,500	\$ 640,000	\$ 645,000	\$ 695,000	\$ 5,028,315
Santa Fe/Mineral & County Line and Broadway	-	2,219,000	-	-	-	-	-	2,219,000
Infrastructure Expenditures	-	9,190,000	5,950,000	4,700,000	5,700,000	5,700,000	6,200,000	37,440,000
Conservation & Grounds	-	500,000	400,000	500,000	550,000	600,000	600,000	3,150,000
Public Safety/Security	-	525,000	550,000	650,000	700,000	800,000	800,000	4,025,000
Internal Services Capital	-	1,100,000	1,950,000	1,300,000	1,450,000	1,450,000	1,450,000	8,700,000
Facilities Capital Maintenance	-	1,750,000	1,750,000	1,775,000	1,850,000	1,850,000	1,850,000	10,825,000
Building Construction/Upgrades	-	900,000	900,000	900,000	2,000,000	4,000,000	4,000,000	12,700,000
Subtotal	\$ 159,110	\$ 16,999,000	\$ 12,330,815	\$ 11,227,500	\$ 12,890,000	\$ 15,045,000	\$ 15,595,000	\$ 84,087,315
<b>Ending Fund Balance</b>	<b>\$ 10,245,646</b>	<b>\$ 4,400,842</b>	<b>\$ 3,883,678</b>	<b>\$ 4,883,308</b>	<b>\$ 4,648,387</b>	<b>\$ 2,701,393</b>	<b>\$ 662,830</b>	

**City of Littleton  
Open Space Fund  
2022-2028 Financial Projections**

	Actual 2022	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Total 2022-2028
Available at 01/01/XX	\$ 4,241,466	\$ 3,006,020	\$ 2,128,723	\$ 372,550	\$ 1,139,970	\$ 2,463,484	\$ 3,838,474	
<b>Revenues</b>								
Arapahoe County Open Space revenues	\$ 1,458,619	\$ 1,573,658	\$ 1,620,868	\$ 1,669,494	\$ 1,719,579	\$ 1,771,166	\$ 10,851,917	\$ 19,206,681
Jefferson County Open Space revenues	127,612	130,000	132,600	135,252	137,957	140,716	909,492	1,586,017
Arapahoe County Grant	100,000	624,810	777,500	500,000	-	-	2,524,620	4,426,930
Interest Earnings	(257,044)	22,545	15,965	2,794	8,550	18,476	28,789	97,119
Rental Income	8,264	8,512	8,768	9,031	9,302	9,581	58,900	104,093
Other	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 1,437,451</b>	<b>\$ 2,359,525</b>	<b>\$ 2,555,701</b>	<b>\$ 2,316,571</b>	<b>\$ 1,875,387</b>	<b>\$ 1,939,939</b>	<b>\$ 14,373,718</b>	<b>\$ 25,420,840</b>
<b>Projects</b>								
A) Parks Development								
1) South Platte Park	\$ 283,468	\$ 314,732	\$ 456,774	\$ 353,899	\$ 363,916	\$ 374,233	\$ 2,354,766	\$ 4,218,319
2) Parks Development and Renewal	305,000	1,144,000	1,290,000	850,000	50,000	50,000	5,166,081	8,550,081
B) Trails & Trail Connections	1,936,958	1,648,090	2,332,500	210,000	-	-	9,272,718	13,463,308
C) Acquisitions	-	-	-	-	-	-	-	-
D) Other	147,471	130,000	232,600	135,252	137,957	140,716	1,006,594	1,783,119
<b>Subtotal</b>	<b>\$ 2,672,897</b>	<b>\$ 3,236,822</b>	<b>\$ 4,311,874</b>	<b>\$ 1,549,151</b>	<b>\$ 551,873</b>	<b>\$ 564,949</b>	<b>\$ 17,800,159</b>	<b>\$ 28,014,828</b>
<b>Ending Fund Balance</b>	<b>\$ 3,006,020</b>	<b>\$ 2,128,723</b>	<b>\$ 372,550</b>	<b>\$ 1,139,970</b>	<b>\$ 2,463,484</b>	<b>\$ 3,838,474</b>	<b>\$ 412,032</b>	
<b>Reserves</b>								
A) Parks Development	\$ 1,643,583	\$ 1,500,296	\$ 858,643	\$ 1,176,440	\$ 1,814,272	\$ 2,472,738	\$ 3,152,459	
B) Trails & Trail Connections	(476,993)	(1,556,791)	(2,867,618)	(2,743,719)	(2,399,803)	(2,045,570)	(1,680,710)	
C) Acquisitions	2,004,325	2,319,056	2,643,230	2,977,129	3,321,045	3,675,278	4,040,138	
D) Other	(164,895)	(133,838)	(261,705)	(269,881)	(272,029)	(263,973)	(245,316)	
<b>Ending Reserves</b>	<b>\$ 3,006,020</b>	<b>\$ 2,128,723</b>	<b>\$ 372,550</b>	<b>\$ 1,139,970</b>	<b>\$ 2,463,484</b>	<b>\$ 3,838,474</b>	<b>\$ 5,266,571</b>	

**City of Littleton  
Impact Fees Summary  
2022-2028 Financial Projections**

	Actual 2022	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Total 2022-2028
<b>Summary Impact Fees</b>								
Available at 01/01/XX	\$ 4,019,393	\$ 2,927,868	\$ 1,328,498	\$ 2,636,515	\$ 3,018,352	\$ 3,401,442	\$ 2,990,611	\$ 20,322,679
<b>Revenues</b>								
Police Impact Fees	14,112	36,993	289,235	55,216	51,244	52,013	52,793	551,605
Museum Impact Fees	(36,272)	26,721	689,846	64,716	65,752	66,804	53,472	931,038
Library Impact Fees	(23,024)	16,682	521,360	20,051	20,372	20,698	21,029	597,168
Facilities Impact Fees	87,822	167,611	1,490,661	228,970	229,034	229,098	229,164	2,662,360
Multimodal Impact Fees	34,929	54,739	811,947	33,835	32,776	31,701	32,208	1,032,134
Transportation Impact Fees	128,263	215,826	2,004,968	304,048	308,913	313,856	318,877	3,594,750
<b>Subtotal</b>	<b>\$ 205,830</b>	<b>\$ 518,572</b>	<b>\$ 5,808,017</b>	<b>\$ 706,836</b>	<b>\$ 708,091</b>	<b>\$ 714,169</b>	<b>\$ 707,544</b>	<b>\$ 9,369,059</b>
<b>Projects</b>								
Public Building	\$ 1,079,936	\$ 1,031,208	\$ 2,100,000	\$ 225,000	\$ 225,000	\$ 1,125,000	\$ 225,000	\$ 6,011,144
Vehicles	-	221,874	-	-	-	-	-	221,874
Infrastructure	217,419	864,860	2,400,000	100,000	100,000	-	-	3,682,279
<b>Subtotal</b>	<b>\$ 1,297,355</b>	<b>\$ 2,117,942</b>	<b>\$ 4,500,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 1,125,000</b>	<b>\$ 225,000</b>	<b>\$ 9,540,428</b>
<b>Ending Fund Balance</b>	<b>\$ 2,927,868</b>	<b>\$ 1,328,498</b>	<b>\$ 2,636,515</b>	<b>\$ 3,018,352</b>	<b>\$ 3,401,442</b>	<b>\$ 2,990,611</b>	<b>\$ 3,473,155</b>	

City of Littleton  
2022 - 2028 Sewer Analysis

		Collection and Treatment					
	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028
<b>Revenues</b>							
Rate increase =	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Rate SF Inside City =	\$ 296.65	\$ 311.48	\$ 327.05	\$ 343.40	\$ 360.57	\$ 378.60	\$ 397.53
Total Revenues	\$16,702,335	\$19,505,544	\$24,297,474	\$21,684,114	\$22,660,692	\$23,749,578	\$24,920,662
<b>Expenditures</b>							
Total Operating Expenditures	\$11,059,108	\$15,938,962	\$15,422,981	\$14,638,170	\$15,149,956	\$13,969,586	\$14,522,511
Total Debt Service & Other	\$3,558,140	\$4,652,660	\$3,545,757	\$2,923,040	\$0	\$0	\$0
Capital Projects - City - Collection	\$365,837	\$503,000	\$500,000	\$940,000	\$955,000	\$1,000,000	\$940,000
Capital Projects - SPWRP - Treatment	6,435,635	7,257,742	8,067,389	7,218,314	5,821,385	7,514,115	9,018,691
Total Capital Projects	\$6,801,472	\$7,760,742	\$8,567,389	\$8,158,314	\$6,776,385	\$8,514,115	\$9,958,691
Total Expenditures	\$21,418,720	\$28,352,364	\$27,536,127	\$25,719,524	\$21,926,341	\$22,483,701	\$24,481,201
Beginning Cash Balance	\$26,037,901	\$21,321,516	\$12,474,696	\$9,236,044	\$5,200,634	\$5,934,984	\$7,200,861
Ending Cash Balance*	\$21,321,516	\$12,474,696	\$9,236,044	\$5,200,634	\$5,934,984	\$7,200,861	\$7,640,322
Less: operating reserve (17%)	(1,880,048)	(2,709,624)	(2,621,907)	(2,488,489)	(2,575,493)	(2,374,830)	(2,468,827)
Net Ending Cash Balance	\$19,441,468	\$9,765,072	\$6,614,137	\$2,712,145	\$3,359,491	\$4,826,031	\$5,171,495

City of Littleton  
2022 - 2028 Storm Analysis

	PROJECTED 2022	ESTIMATED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028
<b>Revenues</b>							
Proposed rate increase =	40.0%	15.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Rate SF =	\$93.55	\$107.58	\$112.96	\$118.61	\$124.54	\$130.77	\$137.31
Total Revenues	\$2,263,899	\$4,292,366	\$2,824,172	\$3,081,008	\$3,226,355	\$3,913,924	\$3,631,370
<b>Expenditures</b>							
Total Operating Expenditures	\$566,930	\$2,597,921	\$1,206,183	\$1,163,920	\$1,210,288	\$1,134,998	\$1,060,768
Total Capital Projects	\$1,327,414	\$2,000,000	\$1,965,000	\$2,410,000	\$790,000	\$470,000	\$630,000
Total Expenditures	\$1,894,344	\$4,597,921	\$3,171,183	\$3,573,920	\$2,000,288	\$1,604,998	\$1,690,768
Beginning Cash Balance	\$397,765	\$767,320	\$461,765	\$114,755	(\$378,157)	\$847,909	\$3,156,836
Ending Cash Balance*	\$767,320	\$461,765	\$114,754	(\$378,157)	\$847,909	\$3,156,836	\$5,097,437
Less: One month operating reserve (8%)	(45,354)	(207,834)	(96,495)	(93,114)	(96,823)	(90,800)	(84,861)
Net Ending Cash Balance	\$721,966	\$253,931	\$18,259	(\$471,271)	\$751,086	\$3,066,036	\$5,012,576

\* Cash basis accounting is used for projection purposes.





South Platte Park

3000 W Carson Dr.  
 Littleton, CO 80120  
 303.730.1022

July 24, 2023

City of Littleton  
 2255 West Berry Avenue  
 Littleton, CO 80120

**RE: South Platte Park Operations and Visitor Services: 2024 Annual Budget Request.**

We are submitting our annual request for the City of Littleton share of the cost of the 2024 operations and maintenance for South Platte Park. Per our IGA for South Platte Park, the City pays 50% of the cost of the Park operations budget. The salaries are shown at the 2023 level and do not yet include a projection for 2024 merit increases due to the process by which South Suburban allocates for merit (typically a budget amendment in early 2024 after performance appraisals). We would anticipate this to have an impact of 3 - 4% in those specific line items in a typical year.

Per the agreement amended in 2017, the City contributes 35% of the Visitor Services Budget for ranger operations as well. In order to present a number which matches with the information provided to the District Board, the entire Visitor Services Budget is included and broken down into the City's share for clarity.

This proposed budget has not been approved by the South Suburban Board of Directors, which typically occurs in November. Should any significant adjustments be made at the request of the Board, we will provide you with an update.

**2024 Operations and Maintenance Budget, South Platte Park:** We request the City contribute 50% towards the South Platte Park O&M budgets and 35% of the Visitor Services budget as established in the Park IGA for a total of **\$512,750**.

These requests break down as follows:

	Total budget (\$)	City's proposed share (\$)	City %
<b>2024 Operations and Maintenance budget</b>			
• <i>South Platte Park and Carson Nature Center</i>	\$628,553	\$308,727	50%*
• <i>Visitor Services</i>	\$630,162	\$204,023	35%**
• <b>TOTAL O&amp;M budget request:</b>	<b>\$1,258,715</b>	<b>\$512,750</b>	

\*50% minus some revenue from rentals and permits, see budget detail;

\*\*35% of a total not including a few seasonal positions for our eastern service areas

Three-Time National Gold Medal Winner for Excellence in Park and Recreation Management

Littleton

Capital Projects:

South Platte Park is requesting a few Capital Projects in planning towards our five year plan. We have pushed out some of our previous projections as facilities remain in good condition. For 2024 we propose new Motorola radios for ranger emergency communications \$12,000 (City Share \$4,200), Ranger Electric side-by-side for trail patrol \$17000 (City Share \$5,950), Build a row-shed or pole barn for surplus equipment \$20,000 (City Share \$10,000). Two additional projects may be moved up on the 5-year Capital plan due to hail damage last week - re-staining the facility wood siding (\$30,000, city share \$15,000) and reroofing two buildings (\$30,000, city share \$15,000). These have been inspected and determined damaged but we are awaiting report from insurance on coverage potential.

Capital Project total: \$109,000, Littleton's share = \$50,150

If we can provide further explanation or answer any questions, please feel free to contact me.

Sincerely,

Skot Latona, Manager of South Platte Park  
Tel. 303.730.1022

Encl: S Platte Park Division Summary, Visitor Services Division Summary, 5 Year Capital Draft

How We Work: Professional, Active, Innovative & Inclusive

## Acronyms

<b>Acronym</b>	<b>Extended</b>
401A	: A type of retirement savings account
457	: A type of retirement savings account
A D & D	: Accidental Death and Dismemberment
ACOS	: Arapahoe County Open Space
ADA	: Americans with Disabilities Act
AOF	: Agency Operating Funds (Arapahoe County E-911)
BSC	: Belleview Service Center
CAD	: Computer Aided Dispatch/Design
CALEA	: Commission on Accreditation for Law Enforcement Agencies
CARES Act	: Coronavirus Aid, Relief and Economic Security Act
CCTV	: Closed Circuit Television
CD	: Community Development
CDBG	: Community Development Block Grant
CDOT	: Colorado Department of Transportation
CIP	: Capital Improvement Plan
CMAQ	: Congestion Mitigation and Air Quality (Improvement)
CML	: Colorado Municipal League
CMO	: City Manager's Office
CMPI	: Community Mobility Planning Infrastructure
COBRA	: Consolidated Omnibus Budget Reconciliation Act of 1985
COL	: City of Littleton
COPS	: Certificates of Participation
COVID-19	: <u>C</u> oronav <u>i</u> rus <u>D</u> isease 2019
C.R.S.	: Colorado Revised Statutes
CTF	: Conservation Trust Fund
CWRPDA	: Colorado Water Resources & Power Development Authority
DMV	: Department of Motor Vehicles
DOLA	: Department of Local Affairs (State)
DRCOG	: Denver Regional Council of Governments
DUI	: Driving Under the Influence
ED	: Economic Development
EMT Fund	: Emergency Medical Transport Fund
ENS	: Enterprise Network Services
EPA	: Environmental Protection Agency
ESL	: English as a Second Language
FASTER	: Funding Advancements for Surface Transportation and Economic Recovery

**Acronyms (continued)**

<b>Acronym</b>	<b>Extended</b>
FCPA	: Foreign Corrupt Practices Act
FEMA	: Federal Emergency Management Agency
FF	: Fire Fighter
FINRA	: Financial Industry Regulatory Authority
FMLA	: Family Medical Leave Act
FPD	: Fire Protection District
FTA	: Federal Transit Administration
FTE	: Full Time Equivalent
GAAP	: Generally Accepted Accounting Principles
GASB	: Government Accounting Standards Board
GDP	: Gross Domestic Product
GIS	: Geographic Information System
G.O.	: General Obligation (debt)
HPB	: Historic Preservation Board
HR	: Human Resources
HRMD	: Highlands Ranch Metropolitan District
HUT(F)	: Highway User Tax (Fund)
HVAC	: Heating, Ventilation and Air Conditioning
HVE	: High Visibility Enforcement
ICAC	: Internet Crimes Against Children
ICMA	: International City/County Management Association
IGA	: Intergovernmental Agreement
ILS	: Integrated Library System
IT	: Information Technology
JAG	: Judge Advocate General
LBA	: Littleton Building Authority
LC	: Littleton Center (the city center/main office building)
LEAF	: Law Enforcement Assistance Fund
L/EWWTP	: Littleton/Englewood Waste Water Treatment Plant
LFAC	: Littleton Fine Arts Committee
LFPD	: Littleton Fire Protection District
LFR	: Littleton Fire Rescue
LIFT	: Littleton Invests for Tomorrow
LIRC	: Littleton Immigrant Resource Center
LLP	: Limited Liability Partnership
LPD	: Littleton Police Department

**Acronyms (continued)**

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

**Acronyms (continued)**

<b>Acronym</b>	<b>Extended</b>
SPP	: South Platte Park
SPR	: South Platte Renew
SPWRP	: South Platte Water Renewal Partners (formerly L/EWWTP)
SRO	: School Resource Officer
SSPR(D)	: South Suburban Parks and Recreation (District)
STD	: Short-Term Disability
SWAT	: Special Weapons and Tactics
TABOR	: Taxpayer's Bill of Rights
TBD	: To Be Determined
THAC	: Town Hall Arts Center
TIP	: Transportation Improvement Program
TMP	: Transportation Master Plan
TPA	: Third Party Administrator
Tr In	: Transfer In
Tr Out	: Transfer Out
UDFCD	: Urban Drainage and Flood Control District
ULUC	: Unified Land Use Code
URA	: Urban Renewal Authority
USCIS	: United States Citizenship & Immigration Services
VALE	: Victims Assistance in Law Enforcement
WPCRF	: Water Pollution Control Revolving Fund
YTD	: Year-to-Date

## Glossary

**Accrual** – The act of recognizing the financial effect of transactions, events and interfund activity when they occur, regardless of the timing of related cash flows.

**Appropriation** – The setting aside of funds by the government for a specific purpose.

**Assessed Valuation** – The valuation set upon real estate and certain personal property by the county assessor as a basis for levying property taxes.

**Asset** – Resources owned or held by the city that have a monetary value.

**Assigned Fund Balance** – Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed.

**Balanced Budget** – A balance between revenues and expenditures. It may include the use of fund balance. A budget will be considered balanced if reserves are used to complement revenues.

**Bond** – A long-term promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date).

**Budget** – A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period. The city's budget is based on a calendar year beginning January 1 and ending December 31 of the following year.

**Budget Calendar** – The schedule of key dates that the city follows in the preparation and adoption of the budget. The city's budget process spans several months, beginning in June and concluding in January.

**Capital Asset** – Item that has a value of at least \$5,000 and has a useful economic life of more than one year.

**Capital Improvements Program (CIP)** – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the city's long-term needs.

**Capital Project** – Major construction, acquisition, or renovation activities which add value or increase the useful life of the city's physical assets. Also called capital improvements. Capital projects are listed in a separate section of the budget book and in the appropriate program budget.

**Capital Projects Fund** – Capital Projects Funds are governmental funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Enterprise funds). The city has one capital project fund.

**Certificates of Participation (COPS)** – COPS are assignments of proportionate interests in the right to receive certain payments under an annually terminable Master Lease Purchase Agreement.

**Committed Fund Balance** – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council either by resolution or ordinance.

**Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Service Agreements** – Service agreements such as maintenance agreements and professional consulting services rendered to the City of Littleton by private firms, individuals, and other governmental agencies.

**Debt Service** – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. The city's debt service is listed in a separate section of the budget and in the appropriate program budgets.

**Deficit** – The excess of the city's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department** – The basic organizational unit of government that is functionally unique in its delivery of services. City of Littleton has fourteen major departments: City Attorney, City Clerk, City Council, City Manager, Communications and Marketing, Community Development, Economic Development, Finance, General Operations, Human Resources, Information Technology, Library and Museum Services, Police and Public Works.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Distinguished Budget Presentation Awards Program** – A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

**Employee Benefits** – Contributions made by the city to meet commitments or obligations for employee benefits. Examples are the city's share of costs for Social Security, pension, medical, dental, and life insurance plans.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund** – A fund operated in a manner similar to private business enterprises, where the intent of the government is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The city has two enterprise funds: South Metro Area Communications Center and Geneva Village.

**Expenditure** – The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiscal Year** – A 12 month period designated as the operating year for accounting and budgetary purposes in an organization. The city's fiscal year is January 1 to December 31.

**Full Time Equivalent Positions (FTE)** – A part time position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example, a part time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

**Fund** – A fiscal entity with revenues and expenditures that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** – The excess of the assets and deferred outflows of resources of a fund over its liabilities and deferred inflows of resources.

**General Fund** – This fund is the city's primary operating fund and is used to account for services typically associated with local governments. It is used to account for activities that are not accounted for in the other funds. The City of Littleton's General Fund includes support services such as City Attorney, City Council, City Manager, Administrative Services, Information Technology, Finance, and Facilities Maintenance. The General Fund is a type of Governmental Fund.

**General Obligation Bond** – This type of bond is backed by the full faith, credit and taxing power of the City of Littleton.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Governmental Fund** – A fund generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The city utilizes only three of these types: general, special revenue and capital projects.

**Industrial Development Revenue Bonds (IDRB)** – IDRB are issued by a government to assist a private company that might otherwise be unable to obtain financing for its industrial venture or unwilling to undertake the project on its own. The government's goal in providing the debt securities is to improve the economic and employment conditions of its region.



**Infrastructure** – The physical assets of the city (e.g., streets, sewer, and public buildings).

**Interfund Transfer** – The movement of money between funds of the same governmental entity.

**Intergovernmental Revenue** – Funds received from federal, state and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Fund** – These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The City of Littleton has two active Internal Services Funds: Employee Insurance and Property and Liability Insurance.

**Littleton/Englewood Wastewater Treatment Plant** – See South Platte Water Renewal Partners

**Long Term Debt** – Debt with a maturity of more than one year after the date of issuance. The city's general obligation bonds are examples of long-term debt.

**Net Assets** – Assets minus liabilities; term used for the enterprise funds.

**Nonspendable Fund Balance** – Amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact.

**Obligations** – Amounts that a government may be legally required to meet from its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Expenses** – The cost for personnel, materials and equipment required for a department to function.

**Operating Revenue** – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, and grant revenues. Operating revenues are used to pay for day-to-day services.

**PEG** – Public, Educational and Government. A fee the city collects via cable franchise agreements for the use of right of ways in the City to be used for expenditures related to Cable TV.

**Personnel Services** – Expenditures for salaries, overtime, and benefits for employees.

**Refunding** – The re-issuance of bonds, to obtain better interest rates and/or bond conditions. In a refunding, the original bonds are called or paid and replaced by new bonds.

**Reserve** – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Restricted Fund Balance** – Amounts that are restricted to specific purposes.

**Revenue** – Sources of income financing the operations of government.

**South Platte Water Renewal Partners (SPWRP)** – This wastewater treatment plant is equally owned by the City of Littleton and the City of Englewood. The treatment plant is operated by Englewood under a joint supervisory committee. The plant was previously known as Littleton/Englewood Wastewater Treatment Plant (LEWWTP).

**Special Revenue Funds** – Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts) that are legally restricted to expenditures for a specific purpose. The city budgets for five active Special Revenue Funds: Conservation Trust, Consolidated Special Revenue, Grants, Open Space, and Impact Fees. Special Revenue Funds are a type of Governmental Fund.

**Tax Levy** – Tax rate per one hundred dollars multiplied by the tax base.

**TABOR** – The Taxpayer's Bill Of Rights established in 1992, restricts revenues for all levels of government (state, local, and schools). Under TABOR, state and local governments cannot raise tax rates without voter approval and cannot spend revenues

collected under existing tax rates if revenues grow faster than the rate of inflation and population growth, without voter approval.

**TABOR Enterprise Fund** – Pursuant to Article X, Section 20 of the Colorado State Constitution, the following are TABOR Enterprise Funds: Sewer Utility, Storm Drainage and Emergency Medical Transportation. The City of Littleton City Council acts as the governing body for these three funds.

**Tap Fees** – Fees for connecting to a utility system.

**Unassigned Fund Balance** – The remaining fund balance after amounts are set aside for other classifications.

**User Charges** – The payment of a fee for direct receipt of a public service by the party who benefits from the service. A water bill is an example of user charge.

**Wastewater Treatment** – Wastewater treatment is any process to which wastewater is subjected to remove or alter its objectionable constituents and thus render it less objectionable or dangerous.