



2021 BUDGET

PREPARED BY THE
FINANCE DEPARTMENT

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Littleton

Colorado

2021 Budget Message

December 3, 2020

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 present the Operating and Capital Budget for 2021. The 2021 Budget is one of the most challenging budgets the city has developed in recent years. The national pandemic required the city to react quickly and strategically to address loss of revenues while continuing to serve our community and maintain our commitment to invest in our employees and their families through competitive wages and benefits. Our ability to provide excellent customer service depends largely on our ability to attract and retain well qualified employees.

The financial impacts of COVID-19 on the City of Littleton are profound. On March 16, 2020, the Colorado Department of Public Health and Environment (CDPHE) issued Public Health Order 20-22 which closed bars, restaurants, theaters, gymnasiums and casinos through April 30, 2020. While the State transitioned to a “safer at home” status effective April 27, the majority of the city is in Arapahoe County which extended the “shelter in place” through May 8. The county then transitioned to a “safer at home” status on May 9, after which restrictions lessened. As a result, City revenues have also been impacted and staff will continue to monitor revenues in the coming months and years.

Actions taken by the state in response to the national pandemic have affected every organization and business in the state of Colorado in some way. Littleton is not immune to these impacts. The uncertainty of the length of the impact of COVID-19 on society and businesses required the city to be proactive in managing the financial stability of the city. COVID-19 required the city to take immediate measures to mitigate the potential loss of revenues in 2020 by enacting the following one-time reductions in the 2020 budget totaling about \$2.1 million.

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

To prepare for possible future budget year reductions, departments were asked to review their 2020 budgets and identify structural changes within their departments to address the economic impact. This process provided the foundation for considerations in the development of the 2021 budget.

The 2021 Budget includes an overall reduction of 11.34 FTE's as a result of the city offering an early retirement incentive program in 2020, reorganizations within the organization, and layoffs in response to the budget shortfall created by COVID-19's impact on sales and use tax revenues. Eighteen employees participated in the early retirement incentive. The city manager's office and human resources department helped develop transition plans and if needed, new operating plans for the departments impacted. While the early retirement incentive program allowed for 15.73 FTE's to elect early retirement, it was necessary to maintain service levels in several areas of the city. As a result, 8.5 FTE's were added back to the 2021 budget. These include staffing in the library and museum (1.5 FTE), a landscape manager (1.0 FTE), police corporal (1.0 FTE), transportation specialists noted with a budget proviso for 2021 (3.0 FTE), an executive assistant (1.0 FTE) and a paralegal II (1.0 FTE). Layoffs and resignations accounted for a reduction of 4.51 FTE's with 0.40 FTE's added as a result of additional staffing needs in 2020. Impacts to service levels as a result of this reduction in FTE's are reflected throughout the 2021 budget.

The long-term financial sustainability of the city requires deferring many operating and capital requests. The 2021 budget continues the council and community conversation as to the level of investment to make in the community infrastructure not

just in 2021, but more importantly in the years that follow. A substantial investment is necessary to maintain the value of community assets. The transportation grants applied for in 2019 and 2020 have implications for future funding constraints. Potential funding sources for local grant matches have been identified, but the city is lacking resources to fully meet grant-matching obligations through 2025. It will be essential for the city to establish priorities within the General Fund and confirm the resources are assigned appropriately to manage the critical city services our citizens have come to expect.

The 2021 budget includes few requests as a result of limited funding due to the national pandemic. One request in the 2021 Budget is related to goals and objectives identified in the 2019-2020 and 2020-2021 Council Work Plans. Included in the 2021 budget is \$247,000 for revision of city codes, starting with development codes, to align with the Comprehensive and Transportation Master Plans and create a Unified Land Use Code (ULUC).

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

During 2021, the city will continue to monitor and assess the economy. Should the economy prove to be more favorable than anticipated, staff will be poised to bring forward a supplemental appropriation to address service levels and program needs.

The policy of transferring funds from the General Fund to the Capital Projects Fund for public infrastructure and capital replacements was discontinued in 2017 due to the unsustainable nature of increased operating costs with little expansion of funding sources. As a result of the voter approval of inclusion into the South Metro Fire Rescue District in 2019, effective January 2020, \$3.1 million was transferred from the General Fund to the Capital Projects Fund and is anticipated to continue on an annual basis to address street maintenance needs and to preserve its existing streets and transportation improvements. New revenue options or opportunities must also be evaluated, specifically for the Capital Projects Fund, to address a growing list of deferred capital needs. The fiscally constrained 5-year Capital Projects Fund shows little to no funding available for larger transportation investments, deferred fleet and information technology replacements and very little investment in our public buildings. This is not sustainable and will eventually lead to much higher infrastructure costs in future years as maintenance yields to costly replacement.

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

Overview

Through September 2020, the city's General Fund revenues were lower by 17% and expenditures were lower by 15% from the prior year. This year's revenue results are much lower than targets for sales taxes and most other revenue streams as a result of COVID-19. The City's largest revenue source, sales and use taxes, decreased by 7% (year-over-year) through September 2020. Excluding property taxes due to the reduction in the mill levy related to the transition of fire services, revenues decreased by 8% (year-over-year) through September 2020. This year's expenditure results are due to the transition of fire services to South Metro Fire in 2020 (during 2019, these services were contracted). Excluding the fire services contract in 2019, the year-to-date expenditures were lower by 2%.

The U.S. Gross Domestic Product (GDP) increased at an annual rate of 33.1% in the third quarter of 2020, after decreasing substantially in the first two quarters of 2020 according to the U.S. Commerce Department ("advance estimate" from the Bureau of Economic Analysis).

Colorado's unemployment rate as of September 2020 is at 6.4%, slightly lower than the national unemployment rate of 7.9%. Colorado's overall economic activity remains significantly below February levels. The state lost more than 300,000 jobs in March and April, and the unemployment rate grew from a record-low of 2.5 percent in February to a record-high of 11.3 percent in April. Economic activity has improved after sharp declines in March and April, but there are indications the rate of improvement is slowing as COVID-19 cases once again increase, and the economy remains in crisis. While this recession is likely to be the shortest on record, it is also likely to be the deepest. The economic recovery is expected to be slow and contingent upon public health conditions. (Governor's Office of State Planning and Budgeting).

Staff continues reviewing city operations for efficiencies and improvements in providing city services within current budget constraints. This year's budget sets the stage for a comprehensive conversation which is based upon a fiscally sound plan allowing the city to discuss and address community priorities, support essential services, continue to invest in our personnel, and provide for continued investment in capital improvements.

While there has been a lot of discussion about diversifying revenues, the reality is that municipalities receive the majority of their operational revenues from sales, use, and, to a lesser degree, property tax. Sales and use taxes will comprise 78% of the total General Fund operating revenues in 2021, resulting in an 'economically sensitive' resource base to fund daily operating functions.

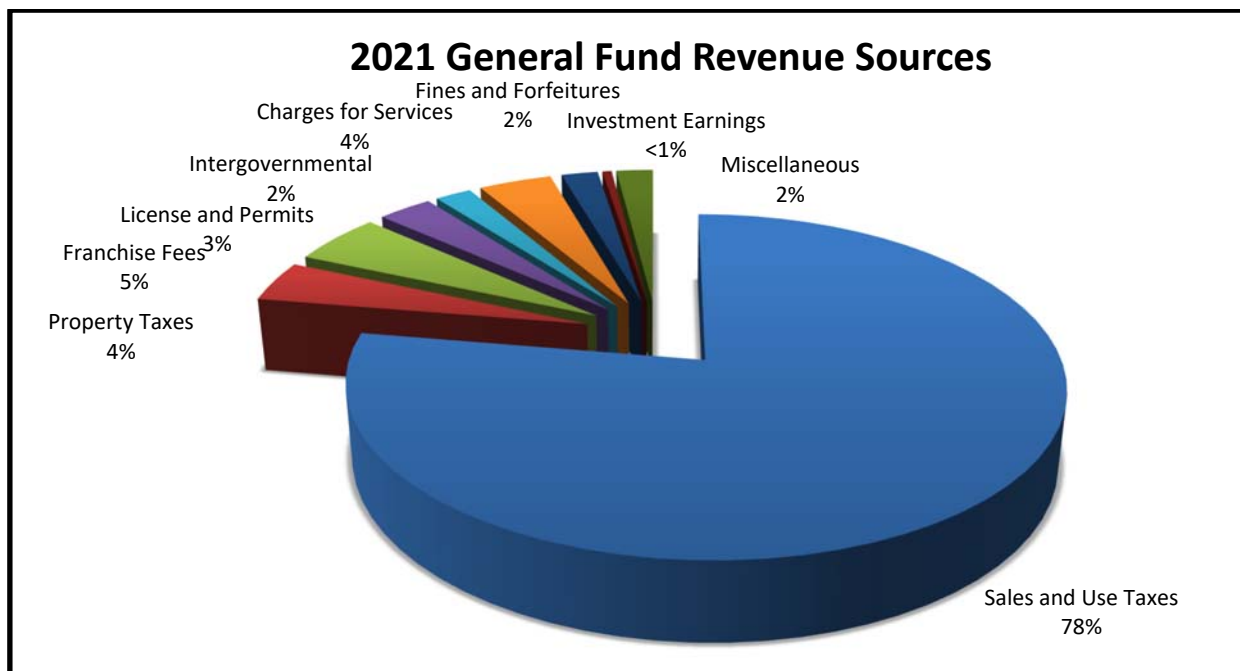
General Fund

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 2016 and 2017, the General Fund transferred \$3.3 million to the Capital Projects Fund to fund necessary city-wide capital projects. There were no transfers in 2018 and 2019. In 2020, a transfer of \$3.1 million from the General Fund to the Capital Projects Fund Capital Reserve Account began as a result of the South Metro Fire Rescue (SMFR) inclusion approved by voters in 2018 which went into effect January 1, 2020. This transfer will occur annually.

In 2021, the city anticipates a minimal change in operating revenues, while expenditures are anticipated to decrease significantly as a result of COVID-19. Operating revenues are estimated to increase by \$4,140,568 (9%) from 2020 estimated operating revenues. Operating expenditures are estimated to decrease \$527,122 (1%) from 2020 year-end estimates. In 2021, the City will continue the transfer from the General Fund to the Capital Reserve Account in the amount of \$3,158,000. The expected ending fund balance of \$9,952,564 is 23% of operating expenditures for 2021. A 17% fund balance provides a reserve for two months of expenditures which is considered an accounting 'Best Practice' and provides funding in case of economic downturns. The City's policy is to maintain between 8-18% fund balance by the fifth year of the fiscally constrained financial plan. The 2021 expenditures and changes from the 2020 adopted budget are outlined in more detail in the Policy Questions section of this document.

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

Below is the composition of General Fund revenues:



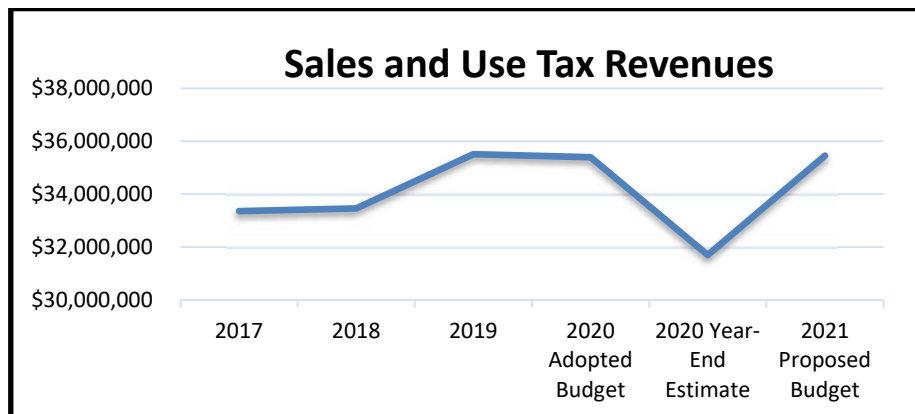
Total General Fund revenue estimates for 2021 are \$45,639,023 which is less than a 1% increase from the 2020 adopted budget and 10% higher than the 2020 year-end estimate. Operating revenues are estimated to increase by \$4,140,568 (10%) from 2020 estimated operating revenues and increase \$50,613 (less than 1%) above the 2020 adopted budget.

Sales and use tax revenues are the largest portion of the General Fund revenues at 78%. Sales and use tax revenues have rebounded with the economy during 2010-2019, yet the growth rate was severely impacted as a result of the COVID-19 pandemic as depicted in the 'Sales and Use Tax Revenues' graph below. The 2020 retail sales tax revenues (excludes motor vehicles) are expected to be below 2019 by 7% or \$2,137,914 at year-end, and below the 2020 budget of \$30,760,810 by \$2,597,438 or 8%. The state's retail sales growth is projected to grow by 1.0% in FY 2019-20 and decline by 5.7% for 2020-21. For 2021, city retail sales tax revenues are projected to rise by \$2.6 million or 9% from the 2020 year-end estimate as a direct result of COVID-19 and the loss of tax revenues due to business closures. In 2021, the city's use tax revenues are anticipated to increase as compared to 2020 year-end estimates by \$802,748 or approx. 64%.

In order to improve sales and use tax projections or at least analyze those resources from another perspective, staff has created a projection model by industry category. This model is weighted more heavily on recent industry changes and includes the flexibility for staff to add inflation and deflation factors based on economic projections/conditions. While this is model is typically useful in projecting sales and use tax revenues, COVID-19 proved that modeling is less effective in unprecedented times. No one could have predicted the national pandemic of 2020 and the impact to revenues.

Motor vehicle sales tax revenues are derived from vehicles purchased by city residents; in 2019, these taxes increased by 7% and are expected to decrease from 2019 actuals by \$681,950 (26%) in 2020 and remain flat in 2021 as compared to the 2020 budget.

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



Property taxes fell to the fourth largest revenue source for the city at 5% and are now a smaller proportion of revenues than franchise fees. 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. 2020 assessments to be collected in 2021 are estimated to be 2% higher than the 2019 assessments collected in 2020.

Revenues for the General Fund by source are as follows:

General Fund Revenue Sources Summary						
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Sales and Use Taxes	\$ 33,354,396	\$ 33,456,188	\$ 35,511,701	\$ 35,391,700	\$ 31,702,795	\$ 35,453,988
Property Taxes	4,825,964	5,620,684	5,712,949	1,893,250	1,893,250	1,931,115
Franchise Fees	2,226,655	2,235,991	2,230,948	2,294,110	2,294,110	2,294,110
License and Permits	1,400,381	1,317,797	1,393,597	1,477,100	1,319,488	1,459,360
Intergovernmental	17,181,566	16,637,450	1,001,277	971,610	971,610	908,610
Charges for Services	2,473,567	2,844,351	1,338,157	1,717,730	1,433,884	1,695,730
Fines and Forfeitures	698,551	681,342	749,590	750,280	610,224	760,280
Investment Earnings	109,341	207,042	455,817	227,020	181,616	227,020
Miscellaneous	1,035,885	1,101,550	940,458	865,610	1,091,478	908,810
TABOR Revenue Refund	1,937,904	-	-	-	-	-
Interfund Transfers	-	292,053	-	-	-	-
Total	\$ 65,244,210	\$ 64,394,447	\$ 49,334,494	\$ 45,588,410	\$ 41,498,455	\$ 45,639,023

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

The 2021 Budget includes an overall reduction of 11.34 FTE's as a result of the city offering an early retirement incentive program in 2020, reorganizations and layoffs in response to the budget shortfall created by COVID-19's impact on sales and use tax revenues. Eighteen employees participated in early retirement incentive. The city manager's office and human resources department helped develop transition plans and if needed, new operating plans for the departments impacted. While the early retirement incentive program allowed for 15.73 FTE's to elect early retirement, it was necessary to maintain service levels in several areas of the city. As a result, 8.5 FTE's were added back to the 2021 budget. These include staffing in the library and museum (1.5 FTE), a landscape manager (1.0 FTE), police corporal (1.0 FTE), transportation specialists with a budget proviso for 2021 (3.0 FTE), an executive assistant (1.0 FTE) and a paralegal (1.0 FTE). Layoffs and resignations accounted for a reduction of 4.51 FTE's with 0.40 FTE's added as a result of needs in 2020.

The 2021 Budget includes a 3.0% market adjustment for employees.

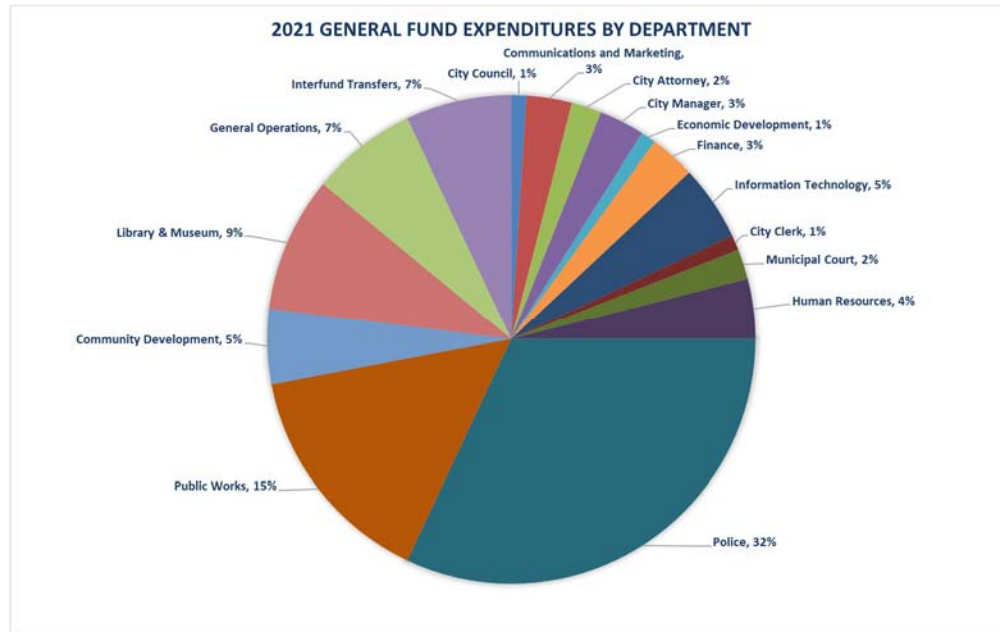
The 2021 General Fund total expenditures are projected to be \$1,803,240 or 3.8% lower than the 2020 budgeted expenditures and \$468,222 or 1.0% lower than 2020 estimated year-end expenditures. The 2021 General Fund operating expenditures are projected to be \$1.9 million or 4% lower than the 2020 budgeted expenditures and \$527,122 or 1% lower than 2020 estimated year-end expenditures. These General Fund expenditure reductions are a direct result of loss of revenues from the COVID-19 pandemic.

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

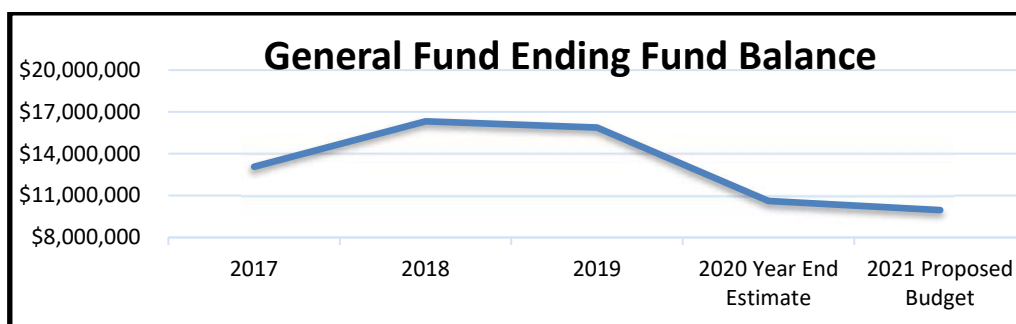
General Fund Expenditures by Category						
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Personnel Services	\$ 46,322,823	\$ 48,303,395	\$ 30,318,540	\$ 32,219,230	\$ 31,243,683	\$ 31,769,214
Operating and Maintenance	12,610,760	12,735,197	19,180,008	12,729,550	12,364,329	11,311,626
Capital	115,882	86,010	95,574	-	5,750	5,800
Non-Operating	2,286,228	-	194,719	3,150,000	3,150,000	3,208,900
Total	\$ 61,335,693	\$ 61,124,602	\$ 49,788,841	\$ 48,098,780	\$ 46,763,762	\$ 46,295,540

As the chart indicates, personnel costs are the largest expenditure at 69% of the budget. Operating and maintenance represents 24% and non-operating represents 7% of the General Fund expenditures for 2021. Capital outlay expenditures (less than 1% for the budget) typically include small purchases of equipment and building improvements that are not funded by the Capital Projects Fund.

The graph below shows the General Fund expenditures by department.



The city's reserve policy is established at a range of 8-18% at the end of the five-year fiscally constrained financial plan. The 18% upper threshold amounts to a two-month operating expenditure reserve and the 8% minimum ensures a minimum balance to meet TABOR reserve requirements. In 2011, the city council tightened fiscal policy and directed staff to keep expenditures at or below revenues. This policy and improved revenue performance resulted in additional resources in 2011 through 2016 which were transferred to the Capital Projects Fund. In 2017, voters approved a ballot measure allowing the city to retain the 2016 \$1.9 million TABOR surplus, which resulted in the transfer of those monies from the General Fund to the Capital Projects Fund. As noted previously, a transfer of \$3.158 million is included in the 2021 budget as a result of the fire inclusion effective January 2020.



Capital Projects Fund

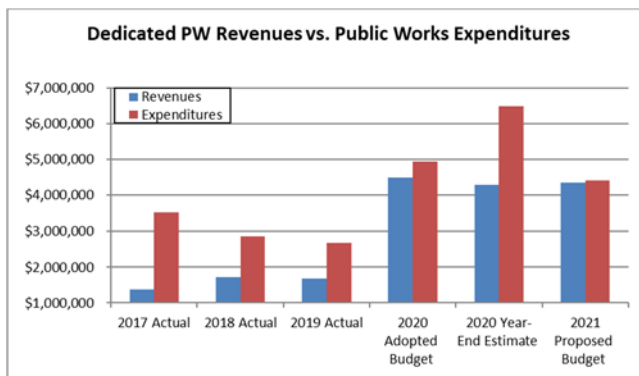
The Capital Projects Fund is used to fund capital improvements such as streets, large equipment purchases, and information technology projects. The fund also supports annual lease payments of approximately \$1.5 million for police and public works equipment, and the museum building.

This fund has two primary ongoing revenue streams: Highway Users Tax Fund (HUTF) from the state for street improvements and the city's building use tax. The HUTF is derived of state-collected fees and fuel taxes and has remained a stable revenue source at approximately \$1.4 million each year from 2017-2019 with \$1.2 million anticipated for 2020 and \$1.3 million in 2021, again, as a result of COVID-19. These funds are restricted for street purposes such as overlays, sidewalks, and traffic signals. The building use tax (sales tax of 3% on construction materials), by contrast, is a highly elastic revenue source over the past eight years ranging from a low of \$392,000 in 2010 to \$3.0 million in 2016. In 2020 and 2021, these use taxes are estimated at \$1.18 million and \$1.35 million, respectively.

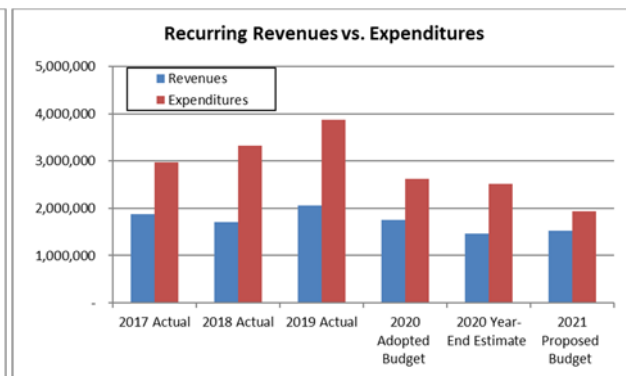
Graph #1 shows the disparity between the revenues dedicated to street infrastructure and the related expenditures from 2017-2021. Starting in 2020, \$3.1 million will be transferred annually from the General Fund into Capital Projects for funding of Street Maintenance. The annual transfer will be increased by an annual index. Graph #2 shows a similar disparity between the recurring revenue sources and all other recurring expenditures from 2017-2021. As a result of these funding gaps, the capital needs of the city have been largely covered by non-recurring revenue sources for the past five years. Since 2012, \$15 million has been transferred from the General Fund to the Capital Projects Fund

The 2021 ending fund balance is expected to be \$2.4 million, which is \$997,454 lower than the estimated beginning fund balance for 2021. The city's reserve policy recommends a minimum fund balance of the subsequent years' lease payments or \$1.5 million in 2021. As in prior years, resources are no longer adequate to cover basic capital replacements considering the loss of revenues projected as a result of COVID-19 and the ongoing revenue sources for this fund are less than the estimated expenditures. A dedicated revenue source for this fund will be needed for future capital replacement, including growing street infrastructure costs.

Graph #1



Graph #2



Special Revenue Funds

Special Revenue Funds are those for which revenue is dedicated for a specific purpose such as recreation, open space and grants received from federal, state, and local programs. 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 2021, staff recommends \$100,000 for parkland maintenance, \$29,098 to support the contract with South Suburban for parks and recreation management (salaries, benefits, utilities) at South Platte Park, \$20,902 for rent and \$196,000 for security system upgrades at the library and museum. In 2021, the ending fund balance is estimated at \$56,523.

Consolidated Special Revenue Fund is a holding account for a wide variety of special activities outside of the normal operating budget. In 2021, the largest expenditures are \$66,410 for maintenance of the city-run television channel, \$65,200 for defensive driving programs and \$79,740 for VALE operating costs. The 2021 ending fund balance is estimated at \$47.

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 2020, the city anticipates receiving \$5,968,418 in grant funds with an additional \$3,367,210 anticipated in 2021. 2020 estimated grant revenues and expenditures are significantly higher than the 2020 budget due to the grant and funding opportunities afforded during the COVID-19 national pandemic. The city is expected to receive \$4,409,413 in CARES Act funds. The city budgets several recurring grant funds which have not been awarded but are typically applied for and received annually. Fund balance is zero and not expected to change.

Open Space Fund contains local share-back funding for open space from programs created in Arapahoe and Jefferson Counties. There are several projects scheduled in 2021 totaling \$2.2 million with \$1.1 million of that amount reimbursed through Open Space grants. Maintenance of South Platte Park in 2021 is budgeted at \$333,920 and capital for South Platte Park is budgeted at \$50,000. In 2021, the ending fund balance is estimated to be \$3,297,555.

Impact Fee Fund revenues began in 2014 for six independent programs: police, museum, fire, library, facilities, and transportation. These fees are legally required to fund capital projects resulting from new growth within the city. The fire impact fees were no longer charged for projects initiated after December 2018. Projects for 2021 include grant matching funds for two TIP grants (County Line and Santa Fe/Mineral). In 2021, \$1,150,556 is estimated to be collected in impact fees from development projects. The 2021 ending fund balance for the impact fee fund is \$2,681,700.

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. Staff proposes a 3.0% user rate increase for 2021 in anticipation of a completed rate study at the end of 2020.

Expenditures in the fund for 2021 are projected to be 10% higher than the 2020 year-end estimate largely due to an increase in capital expenditures. The plant's operating and capital budget submitted by the City of Englewood accounts for the majority of expenditures. The Biogas Utilization Program capital project estimated at a cost of \$8 million in 2018-2019 was completed in 2019 at \$7.4 million with the City of Littleton's portion being \$3.7 million. The city is expected to realize revenues related to the biogas project in 2020. Plant capital expenditures in 2021 are anticipated to be approx. \$12.1 million with the City's 50% share being approx. \$6.07 million. The 2021 ending cash balance is projected to be \$16,906,793 with an additional \$4,430,000 restricted for bond and deposit requirements.

Storm Drainage Fund revenues remained among the lowest in the Denver Metro area. In order to fund necessary capital improvements, system repairs and replacements, a fee increase of 40% was implemented in 2020 and is also budgeted for 2021. The 2021 ending cash balance will be \$94,413. Additionally, to maintain adequate fees based on needed infrastructure improvements, a rate study is being developed in 2020 in conjunction with the sewer rate study.

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

Enterprise Funds

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

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

Geneva Village Fund accounts for a complex comprising 28 apartments acquired as part of a larger land acquisition to construct the Littleton Center in 1975. The units were originally intended to be a privately-operated retirement center for employees in the restaurant and hospitality industry. The city council made a policy decision to make these units available to citizens who are 55 years of age or older. There are no state or federal subsidies involved, though the 2021 Budget includes a transfer from the General Fund of \$50,000. In 2021, the ending cash balance is projected at \$98,748.

Internal Service Funds

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

Employee Health Insurance Fund is the largest of the Internal Service Funds. The city is providing a 4.2% increase for its employees and will also use existing balances in the fund to offer a 4.8% reduction in costs to those electing health care. The city continues to review health care efficiencies along with conforming to the applicable Affordable Care Act provisions. Health care expenditures are expected to increase by 6% in 2021 as compared to the 2020 budget. The estimated 2021 ending fund balance is \$2.1 million.

Employee Life, AD&D, Long Term Disability, and Unemployment Fund expenditures will have a corresponding city payroll contribution. The expenditures are expected to decrease by 35% in 2021 as compared to the 2020 year-end estimate. This is a direct result of increased unemployment claims as a result of COVID-19. This city expects to be reimbursed for half of the unemployment claim costs in 2020 from CARES Act funds. Total 2021 ending fund balance is expected to be \$68,814.

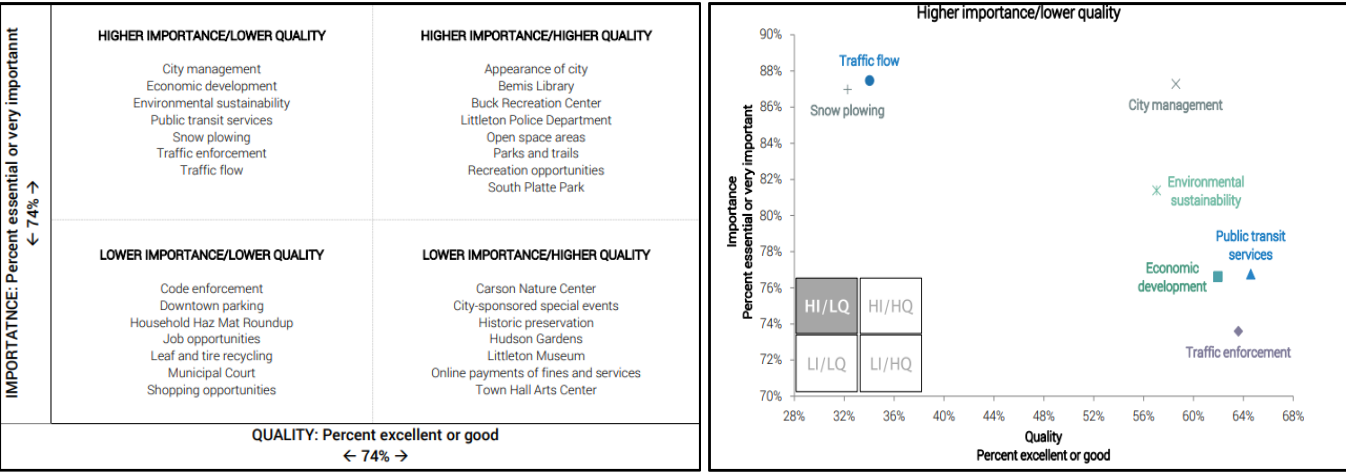
Worker's Compensation Insurance Fund provides compensation for work-related injuries and disabilities as mandated by federal law. The worker's compensation rates are based on state-approved rates by employee position and are transferred quarterly from the appropriate funds. 2021 expenditures are estimated to increase \$20,730 or 5% compared to the 2020 year-end estimate. The 2021 estimated fund balance will be \$1,041,387.

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 2021 expenditures are estimated to increase 47% and the revenues are anticipated to increase 23% from 2019 year-end estimates. The increase in expenditures is driven largely by the Law Enforcement Integrity Act SB 20-217 enacted by the State of Colorado which removes qualified immunity for police officers. This in turn, will increase liability insurance costs for the city. The ending fund balance for 2021 is projected at \$638,947.

Summary

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

The infrastructure issues continue to catch the attention of citizens as well; the 2020 Resident Survey found that 92% of respondents rated their overall quality of life in Littleton as excellent or good. However, when asked to indicate the most pressing issues facing the community in the next two years the most frequently selected answers were traffic concerns (61%), street maintenance (39%) and aging or outdated commercial areas (26%). The proportion of residents selecting traffic as the top concern increased from 2016 to 2020 and continued to be a growing concern since 2012 when 29% of the responses indicated traffic as a top concern.



The 2020 survey also indicated 77% residents somewhat support or strongly support a sales and use tax increase of three quarters of a cent (\$.0075) on every \$1 which would sunset in fifteen years to fund the needed aging infrastructure, such as maintaining streets to an adequate level, maintaining and adding sidewalks and maintaining existing buildings.

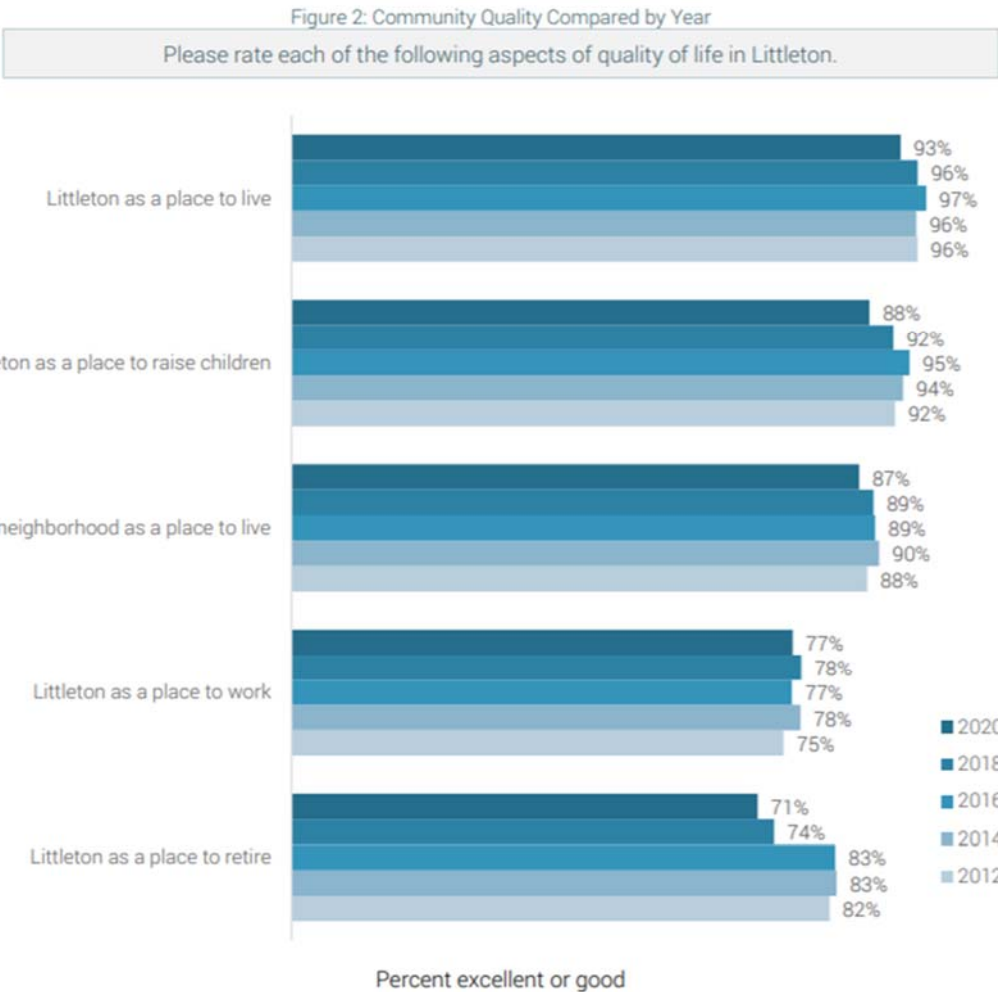
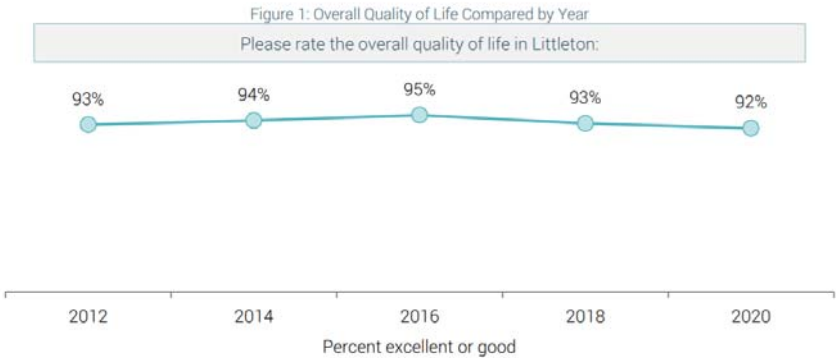
The council's support of the professional staff and consideration of its recommendations is greatly appreciated.

Sincerely,

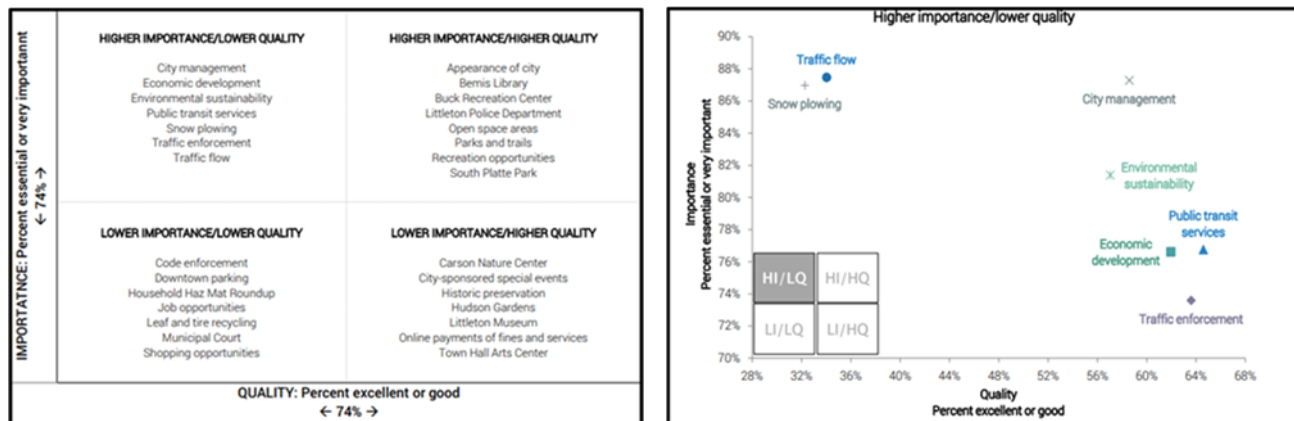
Mark Relph
City Manager

Budget Priorities and Highlights

The 2020 Resident and Business Surveys highlighted the city’s strengths and weaknesses as ranked by its external customers. Littleton residents and business owners give high marks to the city’s overall quality of life with 92 percent rating it excellent or good. The rating is much higher than the national and Front Range benchmarks.



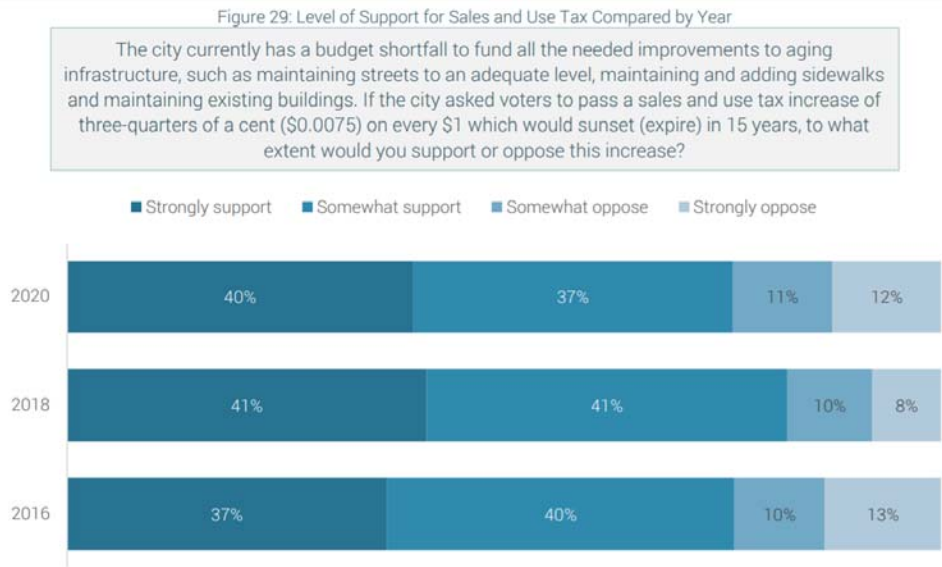
The results of the resident survey were quantified in a matrix ranking both the quality and importance of key areas of service. Areas deemed of higher importance and lower quality include: city management, economic development, environmental sustainability, public transit services, snow plowing, traffic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



The 2021 Budget addresses many of these areas of low quality and high importance:

- Traffic flow – The City has budgeted \$2,875,000 for improvements to intersections including Santa Fe and Mineral, Platte Canyon and Bowles, and Platte Canyon and Mineral.
- City management – In October 2019, City Council voted to adopt the update of the Envision Littleton Comprehensive Plan which sets long term goals based on community values and will guide decision making for years to come. Post comprehensive plan strategic initiatives which will continue the work of Envision Littleton can be found in the 2021 Budget and includes \$100,000 for potential projects related to historic preservation, parking, mobility, or downtown.
- Snow plowing – The funds in the 2021 Budget will cover plowing for residential streets in four storms accumulating six inches or more of snowfall, the average number of such storms in recent years.
- Environmental sustainability – The 2021 Budget contains funding for operation of the Biogas Recovery Facility at South Platte Water Renewal Partners. Completed in the fall of 2019, this facility produces renewable natural gas, reduces greenhouse gas emissions and generates revenue. Constructed alongside the City of Englewood and in partnership with Xcel Energy, this facility is the first renewable natural gas pipeline injection project in the State of Colorado.
- Traffic enforcement – Beginning in 2019, funding of \$25,000 was included in the capital budget for traffic calming measures. These funds will mostly be used in neighborhoods. The police force has maintained full staffing at 80 sworn officers which allows for better patrolling and law enforcement throughout Littleton.
- Economic development – The city continues to invest in revitalization incentives by providing grant funding of \$100,000 in 2021 to local businesses and property owners. The goal of the Revitalization Incentive Grant is to encourage private investment and improvements, while making revitalization efforts affordable, creative and of benefit to the community. The program offers up to 50% in matching funds to business tenants and property owners within the City of Littleton proposing projects that improve the appearance of existing buildings.
- Public Transit – the 2021 budget includes continued funding for the Omnibus program, which provides transportation options to senior and special needs citizens. This funding includes a proviso to provide council with recommendations for future operations of this program in light of the impacts of COVID-19 and other considerations. Staff has committed to expand data collection and increase focus on analytics and technology to better inform decision making and streamline operational efficiencies.

One final item not addressed in the current budget is an increase to sales and use taxes for investment in needed improvements. The 2020 survey indicated 77% of residents somewhat support or strongly support a sales and use tax increase of three quarters of a cent (\$.0075) on every \$1 which would sunset in fifteen years to fund the needed aging city infrastructure, such as maintaining the streets to an adequate level, maintaining and adding sidewalks and maintaining existing buildings. Although no action has been taken, Council continues to consider the impacts of tax and fee increases for funding of necessary improvements.



Priority Based Budgeting Program Highlights

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

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

In 2019, implementation of this budgeting method progressed with the creation of a PBB program review process using the PBB Blueprint developed by ResourceX. Departments were encouraged to select programs for which they already desired to take a new course of action and/or which were strongly linked to the council-defined priorities for the year. Departments reviewed programs for the following opportunities identified by the PBB Blueprint: outsourcing, process efficiencies, changing service levels, implementing or reducing fees and charges, in-sourcing and grant funding. Upon completion of the review, departments reported back on the feasibility, budget impact and recommended implementation plan.

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

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

The next several pages consist of fifteen highlighted programs which underwent this process and were identified as being candidates for implementing one or more of the PBB Blueprint opportunities. Information reflected in these highlights includes: program descriptions, program budgets, proposed changes for 2021, service level agreements, scoring analysis, and commonly used PBB data items such as full-time equivalency allocation, personnel and non-personnel cost distribution, and results alignment scores represented as quartile placements.

Program Highlight: Business Attraction



Vision Clarity

- Secures the long-term sustainability of city finances
- Continues providing citizens the best in public service
- Being an inclusive community

Systems Thinking

- Departments impacted
 - Economic Development
 - Community Development
 - Public Works
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services

Program Summary

Using the CoStar database, the premier commercial property information site, we are alerted to properties that are for sale or lease. We use this data along with customized information packets to promote Littleton properties to businesses seeking locations, consultants and developers, and respond to RFP's from the State and regional economic development organizations.

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 41,065	\$ 41,065	\$ 42,297
Non-personnel	\$ 56,694	\$ 56,694	\$ 39,194
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 97,759	\$ 97,759	\$ 81,491

Changes for 2021

During the 2021 program review, it was ascertained that this program used multiple data resources that overlapped in the information they provided. As a result, two resources were chosen for discontinuation, which resulted in a cost savings of \$17,500 annually while maintaining service levels.

Service Level Agreements in 2021

The department will generate a marketing flyer including a map and detailed information on potential retail locations in Littleton to provide to site selectors on a bi-annual basis and schedule follow-up meetings for positive responses (estimated between 200-300 meetings and contacts).

PBB Scoring Evaluation

Resilient Community

- This program was scored as being essential to Resilient Community due to its support of key employment sectors, target industries, and small businesses that expand local job opportunities and contribute to better incomes for those who live and/or work in Littleton and by providing resources and services to help businesses of all sizes develop and grow

Priority Based Budgeting Analysis

FTE Allocation



0.40 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Littleton Calendar & Annual Report



Vision Clarity

- Engaged and civic-minded
- Being a model community
- Being inclusive and a neighborly community
- Pass on community spirit and shared legacy

Systems Thinking

- Departments Impacted
Communications & Marketing
CMO
- Connecting residents to community

Program Summary

Manage photo contest, write annual report and city manager message, graphic design, production and distribution, and manage sponsorships

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 12,910	\$ 12,910	\$ 13,297
Non-personnel	\$ 26,040	\$ 16,040	\$ 16,040
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 38,950	\$ 28,950	\$ 29,337

Changes for 2021

The Littleton Calendar & Annual Report program was selected for the 2021 program review due to its low quartile placement and the need to reduce costs in the COVID-19 economy. Prior to 2021, this program printed and distributed 15,000 City of Littleton calendars annually. As a result of the evaluation, it was determined that the number of calendars could be reduced by 50% to generate a cost savings of \$10,000 while still preserving the photo contest and calendar publication enjoyed by many Littleton citizens.

Service Level Agreements in 2021

In 2021, the Littleton Calendar and Annual Report program will produce and distribute 7,500 calendars, manage the photo contest, and cultivate sponsorships.

Program score evaluation

Natural Community

- This program was scored as strongly aligned with Natural Community due to the value and popularity of the community photo contest

Priority Based Budgeting Analysis

FTE Allocation



0.13 FTE

Cost Allocation



Quartile Alignment



Program Highlight:

City Ordinance, Judicial & Legislative Review



Vision Clarity

- Continues providing citizens the best in public service
- Build on accomplishments of past eras and leaders
- Integrity of governance and open, inclusive processes
- Higher standard

Systems Thinking

- Departments Impacted
 - City Attorney
 - City Council
 - CMO
 - Police Department
- Improve productivity
- Preventing unnecessary disruption to our staff, local economy and businesses

Program Summary

Interpretation, drafting and amending of ordinances and city charter; review state and federal legislative and judicial developments; assist in drafting city policies

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 100,147	\$ 104,277	\$ 119,164
Non-personnel	\$ 6,079	\$ 6,079	\$ 6,079
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 106,226	\$ 110,356	\$ 125,243

Changes for 2021

The City Ordinance, Judicial & Legislative Review program was impacted by the 2020 Early Retirement Incentive Program, which resulted in the need to replace an administrative position in the City Attorney's Office. During program review, it was determined that many tasks have been historically performed by attorneys that are more commonly performed by a paralegal. Replacing the administrative position with a paralegal and diverting appropriate tasks increases the value per dollar of attorney time, mitigates risk on behalf of the city and provides a greater level of service.

Service Level Agreements in 2021

The City Attorney's Office will continue to update the City's codes on all levels as time permits while remaining proactive in monitoring legislative changes at both the federal and state level, including various public health orders.

Program Score Evaluation

Best Practices

- This program was scored as essential to applying best practices due to its function as an operational policy that ensures accountability, efficiency and integrity.

Communication

- This program was scored as essential to communication by providing timely, accurate and critical communication to internal and external stakeholders.

Priority Based Budgeting Analysis

FTE Allocation



0.78 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Code Enforcement



Vision Clarity

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

Systems Thinking

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

Program Summary

Investigates complaints including zoning, housing, property maintenance, building, and environmental, to ensure compliance with city codes, Inspects existing dangerous properties for habitability and safe occupancy.

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 144,228	\$ 144,228	\$ 107,457
Non-personnel	\$ 59,637	\$ 33,137	\$ 33,137
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 203,865	\$ 177,365	\$ 140,594

Changes for 2021

The code enforcement program was impacted by the 2020 Early Retirement Incentive Program, which resulted in the reduction of one code enforcement specialist. As a result of the program review, it was determined that reducing the amount of proactive code enforcement activity and abatement action, such as demolitions provided by the City of Littleton, would aid in reducing the department's personnel needs. Response times will change, times will be extended and case loads will increase for each code enforcement staff. In addition, the Community Development department will be conducting a 90-day evaluation to determine how to further maintain service levels and improve customer service, such as through the use of enhanced technology and/or additional administrative support.

Service Level Agreements in 2021

The code enforcement program will continue to provide core code enforcement services. The majority of cases will be reactive. SeeClickFix will continue to be utilized and if photos and detailed descriptions are included it will decrease the number of inspections required for each complaint.

Program Score Evaluation

Quality Community

- This program was scored as being strongly aligned with quality community by ensuring that neighborhoods are safe, comfortable and appealing for all residents

Priority Based Budgeting Analysis

FTE Allocation



1.28 FTE

Cost Allocation



Quartile Alignment



Program Highlight:

Cyber Security & Risk Management



Vision Clarity

- Continue providing citizens the best in public service
- Secures the long-term sustainability of city finances
- Being a model community
- Integrity of governance and open, inclusive processes

Systems thinking

- Departments impacted:
ALL
- Preventing unnecessary disruption to our staff, citizens, local economy, and businesses
- Early prevention to avoid long-term costs
- Embrace evolving technology and performance excellence

Program Summary

Analyze internal and external security threats against the network and develop security policies to protect the City's information. Promote cyber security awareness and provide training to City staff. Create, administer, and assess all city technology security policies and procedures

Program Budget

	2020 (Adopted)	2020 Estimated	2021 (Proposed)
Personnel	\$ 65,977	\$ 65,977	\$ 94,777
Non-personnel	\$ 50,000	\$ 50,000	\$ 100,000
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 115,977	\$ 115,977	\$ 194,777

Changes for 2021

During program review, a need was identified to increase cyber security around phishing attacks, which can result in devastating financial and security losses and have become even more common over the past year as working virtually has become the norm. Thus, a decision was made to implement a software that increases email filtering to identify and quarantine potentially harmful email phishes and provides the ability to reset passwords remotely.

Service Level Agreements in 2021

Maintain planning, services, and contracts to protect our networks from malware, phishes, and other cyber security attacks as best we can. Create incident response plan(s) and conduct table top exercises to increase response preparedness in event of an attack. Provide monthly cyber security awareness training and hold leadership accountable to ensure all employees and users of city email successfully take training.

Program Scoring Evaluation

Best Practices

- The program was scored as essential to applying Best Practices due to its support of sustainable policies that ensure the safety and integrity of City assets

Demand

- The program was determined to have a 75% - 100% increase in Demand due to the increasingly virtual environment of government and reliance on electronic data and technology for everyday operations

Priority Based Budgeting Analysis

FTE Allocation



0.75 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Domestic Violence Cases



Vision Clarity

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

Systems Thinking

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

Program Summary

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

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 108,456	\$ 108,456	\$ 111,710
Non-personnel	\$ 3,750	\$ 3,750	\$ 3,750
Revenue Offset	\$ (108,342)	\$ (86,673)	\$ (108,342)
Total Program	\$ 3,864	\$ 25,533	\$ 7,118*

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

Changes for 2021

Domestic violence cases are a high liability workload associated with a state statute requiring case hearings within 48 hours of arrest, protection orders, and warrants. In 2020, domestic violence cases were diverted into county court due to COVID-19 to better serve victims and meet the state statute. At the current staffing level and workload, the municipal court believes that maintaining this arrangement may best serve Littleton's citizens and the safety of the community. Thus, staff will pursue a potential capstone student project to further study the issue and provide analysis, which can then be used to make a final decision in 2021.

Service Level Agreements in 2021

Domestic violence cases will continue to be diverted and processed in county court until an evaluation of services is completed to make further recommendations on required resources to maintain that caseload at the municipal level.

Program score evaluation

Safe Community

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

Priority Based Budgeting Analysis

FTE Allocation



0.84 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Environmental Programs



Vision Clarity

- Ensures investments meeting local expectations for quality and compatibility
- Continue providing citizens the best in public service
- Draw upon a culture of innovation and boldness inherited from earlier generations
- Being a model community

Systems Thinking

- Departments Impacted
 - Community Development
 - Public Works
 - Court
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services

Program Summary

Manage Summer Cleanup and Recycle Program (to assist residents with property maintenance and disposing of large items and recyclable items). Electronic recycle annual event, manage electronic recycle totes for ongoing inner city use (public outreach and education for recycling events, coordinate with waste companies). Large item drop-off, annual event: dumpsters made available at the Belleview Service Center for residents. Collaborate and contribute to multi-agency programs (The Colorado Environmental Crimes Task Force, work with State on asbestos issues, coordination with EPA, work with inner department Water Resource Manager), investigate environmental crimes (illegal dumping, illegal burn pollution).

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 14,037	\$ 14,037	\$ 12,746
Non-personnel	\$ 14,681	\$ 6,181	\$ 6,181
Revenue Offset	\$ (1,900)	\$ (1,520)	\$ (1,900)
Total Program	\$ 26,818	\$ 18,698	\$ 17,027*

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

Changes for 2021

In 2020, it was necessary to suspend many services provided by this program due to impacts of COVID-19. During program review, it was determined that community waste and recycling special events would remain suspended in 2021. In lieu of these programs, the Community Development department will evaluate the possibility of offering alternative options to provide these services, such a waste disposal voucher program or neighborhood grants.

Service Level Agreements in 2021

The program will continue to support intracity electronic recycling, multi-agency collaboration, and environmental crime investigation, and will evaluate the possibility of providing services from suspended events through alternative avenues.

Program Score Evaluation

Sustainable Community

- This program scored as being essential to sustainable community due to its contribution to a more attractive community and reduced solid waste generation

Priority Based Budgeting Analysis

FTE Allocation



0.17 FTE

Cost Allocation



Quartile Alignment



Program Highlight:

Graphic Design - Citywide Production Svcs



Vision Clarity

- Remaining engaged and civically minded
- Remaining a fun and eventful locale
- Bringing residents timely information and drawing visitors from near and far
- Being a Model Community

Systems Thinking

- Departments impacted:
ALL
- Providing unnecessary disruption to our staff, local economy and businesses
- Improve productivity
- Consistent Branding

Program Summary

Graphic design, production and printing services (business cards, letter head, envelopes, forms, notepads, reports, brochures, flyers, posters, signs, newsletters, postcards, Employee Benefit Books, Budget, etc.) and management of outsourced job tickets.

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 39,198	\$ 39,198	\$ 40,374
Non-personnel	\$ 183,314	\$ 138,314	\$ 138,314
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 222,512	\$ 177,512	\$ 178,688

Changes for 2021

As a result of COVID-19, graphic design and printing needs were significantly reduced due to closure of buildings, employees working from home, increase in use of electronic/paperless communication, and reduction or elimination of services. A 25% reduction in in-house printing and outsourced printing and design will be carried forward to 2021.

Service Level Agreements in 2021

Continue to deliver high quality in-house services and management of outsourced jobs providing consistency, quality and efficiency for all city employees, services and programs.

Program Score Evaluation

Reliance

- The Graphic Design-Citywide Production Services program is the sole provider of in-house graphic design and production services and manages outsourced job tickets. Providing these services contributes to efficient operations in many other programs city-wide.

Priority Based Budgeting Analysis

FTE Allocation



0.47 FTE

Cost Allocation



Quartile Alignment



Program Highlight:

LIRC - Legal & Naturalization Services



Vision Clarity

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

Systems Thinking

- Departments Impacted
 - Library
 - City Attorney
 - Courts
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services

Program Summary

The LIRC Legal and Naturalization Services program provides legal and support services for the naturalization application process from completing the application to the naturalization interview and ceremony, acquisition/derivation of citizenship to immigrants who qualify, assisting lawful permanent residents with green card renewal application and legal consultation and referrals in other immigration matters as needed

Program Budgets

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 138,680	\$ 99,459	\$ 62,111
Non-personnel	\$ 70,976	\$ 70,976	\$ 70,976
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 209,656	\$ 170,435	\$ 133,087

Changes for 2021

Prior to 2019, much of the Littleton Immigrant Resource Center had been funded by a federal grant from USCIS. Unfortunately, a subsequent application to renew this grant was not successful, nor were attempts to find other sources of outside funding. Thus, it was necessary to decrease service levels to match available funding. The city will consider if it is feasible to apply for more grant funding in future years.

Service Level Agreements in 2021

Due to LIRC reductions in force and the 83% increase in USCIS Naturalization fees, it is estimated that in 2021 the program will provide services for 70 naturalization applications, 60 referrals, 25 green card applications, and 5 derivation of citizenship applications. This represents a reduction in service levels of 30%, 40%, 75%, and 50% respectively from 2020 pre-COVID projections.

Program Score Evaluation

Quality Community

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

Reliance

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

Priority Based Budgeting Analysis

FTE Allocation



0.70 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Median & ROW Landscape Maintenance



Vision Clarity

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

Systems Thinking

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

Program Summary

Tree and landscape maintenance on medians and right-of-ways.

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 165,236	\$ 165,236	\$ 170,193
Non-personnel	\$ 45,210	\$ 45,210	\$ 32,410
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 210,446	\$ 210,446	\$ 202,603*

* Actual result may differ based on outcome of outsourcing evaluation noted below

Changes for 2021

In 2020 staff reviewed current service levels, had a research report completed by a consulting firm, and began to compile all landscaping assets into Cartegraph. In 2021 staff will develop a defined level of service for all irrigated, turf, covered and hardscape areas locations, which will increase operational efficiency and improve resource allocation. Staff will also be reviewing areas to outsource for cost considerations and reallocation of personnel to better utilized needs. This will take a significant portion of the year and may result in further cost savings in 2021.

Service Level Agreements in 2021

It is the intention of staff to develop a broad level of service protocol for areas maintained by city crews, this will allow City Council to provide more clear direction to staff and citizens as to level of service and the cost allocations applied to each. This will also include the capital necessary to address long term system maintenance and operations. These additional steps will also allow for a greater review of the potential outsource some services to improve operations and enhance cost efficiency.

Program Score Evaluation

Financial Sustainability

- This program was scored as essential to Financial Sustainability due to its support of building and operating a financially and environmentally sustainable transportation system and contributing to economic prosperity while maintaining and enhancing the community's character

Priority Based Budgeting Analysis

FTE Allocation



2.48 FTE

Cost Allocation



Quartile Alignment



Program Highlight:

Streets Maintenance - Paving City Streets



Vision Clarity

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

Systems Thinking

- Departments Impacted:
 - Public Works
 - Streets Division
 - Engineering Division
- Preventing unnecessary disruption to our local economy and businesses

Program Summary

Self-perform mill and overlay per the approved Pavement Maintenance Plan; work with engineering

Program Budget

	2020 (Budgeted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 161,371	\$ 161,371	\$ 166,212
Non-personnel	\$ 256,269	\$ 256,269	\$ 256,269
Revenue Offset	\$ (34,606)	\$ (34,606)	\$ (34,606)
Total Program	\$ 383,034	\$ 383,034	\$ 387,875*

* Actual result may differ based on outcome of outsourcing evaluation noted below

Changes for 2021

The City of Littleton jointly owns an 18-year old milling machine with the City of Englewood, and city crews provide milling operations for some portions of the "Streets Maintenance - Paving City Streets" program. Currently, both cities are considering alternative strategies. Moving into 2021, the public works department will review the possibility of moving to 100% outsourcing of milling operations. This change could result in elimination of machine maintenance costs, reduced costs overall and the opportunity to reallocate personnel to other programs that are in need of additional resources. Requests for proposals are anticipated to be collected in early 2021.

Service Level Agreements in 2021

The department of Public Works addresses street maintenance through a proactive preventive approach based on data driven solutions mapped out over 5-year plans. In 2021 the department will deliver pavement maintenance on the highest ranked streets based on variety of factors and applying appropriate treatment options using industry best practices.

Program Score Evaluation

Financial Sustainability

- This program was scored as being essential to financial sustainability due to its support of building and operating a financially and environmentally sustainable transportation system

Priority Based Budgeting Analysis

FTE Allocation



2.23 FTE

Cost Allocation



Quartile Alignment



Program Highlight:

Small & Large Neighborhood Grants



Vision Clarity

- Continue providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded
- Being inclusive and a neighborly community
- Ensures investments meeting local expectations for quality and compatibility
- Being inclusive

Systems Thinking

- Departments Impacted:
Community Development
- Connecting residents to needed services

Program Summary

Administers the neighborhood grants program.

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 16,914	\$ 16,914	\$ 17,421
Non-personnel	\$ 61,166	\$ 11,166	\$ 21,166
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 78,080	\$ 27,080	\$ 38,587

Changes for 2021

In 2020 it was necessary to place all community grant programs on hold due to the operational, public health and economic impacts of the COVID-19 pandemic. During program review, it was determined it is likely that small grants, which typically support neighborhood gathering events, will be unfeasible for at least part of 2021 due to restrictions on in-person gatherings. As a result, the small & large grants program was decreased by \$40,000 to account for this assumption.

Service Level Agreements in 2021

Grants will be made available for residents for small and large grants for community based engagement and improvement projects. The main focus of the grant funding in 2021 will be toward large community improvement grants which are available in amounts of up to \$10,000 each. These grants allow communities to improve on common areas in their neighborhoods

The City will also be prepared to work with residents and local community based organizations who are interested in smaller community grants to help realize ideas shaped around safe and socially distant community engagement and education.

Program Score Evaluation

Quality Community

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

Priority Based Budgeting Analysis

FTE Allocation



0.19 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Omnibus



Vision Clarity

- Builds on the shoulders of the City's founders and past civic leaders
- Continues providing citizens the best in public service
- Being a Model Community
- Engaged and civic-minded
- Being Inclusive and a neighborly community

Systems Thinking

- Departments Impacted
 - Human Resources
 - Public Works
- Connecting residents to needed services

Program Summary

On-demand bus service for seniors and special needs citizens

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 232,371	\$ 232,371	\$ 239,342
Non-personnel	\$ 4,474	\$ 4,474	\$ 4,474
Revenue Offset	\$ (8,750)	\$ (8,750)	\$ (8,750)
Total Program	\$ 228,095	\$ 228,095	\$ 235,066*

* Actual results may differ based on outcomes of ongoing evaluation noted below

Changes for 2021

This program was heavily affected by the Early Retirement Incentive program with all three transportation specialists opting into the program. This resulted in the need to re-evaluate what service level is appropriate to continue providing in light of not only personnel impacts, but also the realities of COVID-19, such as the need for social distancing and risks to vulnerable populations, and the elimination of the Shopping Cart program, which also provided transportation options to senior and special needs citizens. It was determined that the Omnibus schedule would be reduced and provide transportation to medical appointments only, with the possibility of increasing service and accommodating other appointments if public health conditions improve in 2021. All three transportation specialists positions will be maintained in the budget and two refilled initially. In addition, staff will continue to research potential cost saving opportunities, such as outsourcing and partnerships. Staff will also expand data collection and increase focus on analytics and technology to better inform decision making and streamline operational efficiencies

Service Level Agreements in 2021

This program will provide transportation to medical appointments on a reduced schedule for seniors and special needs citizens, with the possibility of expanding the schedule and appointment types if public health conditions improve. Additional analysis of service level and other opportunities will continue in late 2020 to 2021.

Program Score Evaluation

Safe Community

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

Priority Based Budgeting Analysis

FTE Allocation



3.29 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Patrol Teams 1-6



Vision Clarity

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

Systems Thinking

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

Program Summary

Provide police service 24/7, response to over 52,000 911 and non-emergency calls for service. Provide proactive police services concentrating on crime prevention and reduction, traffic safety, and community outreach

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 5,066,287	\$ 5,072,710	\$ 5,244,866
Non-personnel	\$ 598,140	\$ 598,140	\$ 598,140
Revenue Offset	\$ (143,190)	\$ (143,190)	\$ (143,190)
Total Program	\$ 5,521,237	\$ 5,527,660	\$ 5,699,816

Changes for 2021

As part of a department reorganization, the LPD will be increasing the number of commanders responsible for patrol teams from two to three. This change will allow for more comprehensive command-level supervision of the City's highest liability patrol shift, the "graveyard" shift, better serving the Littleton Community and protecting the police department and the city at minimal additional cost.

Service Level Agreements in 2021

The department will fully staff the Patrol Division to maintain the ability to effectively respond to emergency and non-emergency calls for service and to provide proactive safety services and will increase command-level supervision of Patrol Teams 5 and 6 by 40 hours per week.

Program Score Evaluation

Safe Community

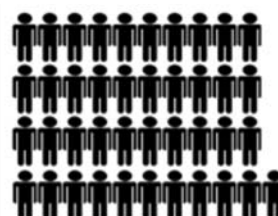
- This program was scored as being essential to Safe Community due to the need to have consistent budget and community support of a well-staffed, trained, and equipped police force to ensure a safe and secure city

Quality Community

- This program was scored as strongly aligned with Quality Community due to its support of neighborhoods that are safe and comfortable for all residents

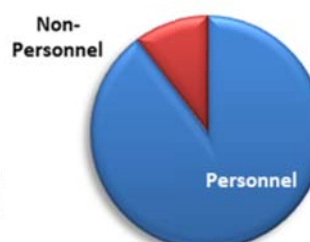
Priority Based Budgeting Analysis

FTE Allocation



40.9 FTE

Cost Allocation



Quartile Alignment



Program Highlight: Purchasing



Vision Clarity

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

Systems Thinking

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

Program Summary

Administers and oversees all City procurement activities (includes, but is not limited to competitive procurement processes, contracts, intergovernmental agreements). Researches, develops, and maintains relationships with various providers of supplies, services and equipment. Monitors compliance with purchasing policies and procedures, including proper authorization for the purchase of certain products (e.g. purchases of technical and computer supplies).

Program Budget

	2020 (Adopted)	2020 (Estimated)	2021 (Proposed)
Personnel	\$ 48,013	\$ 145,969	\$ 155,558
Non-personnel	\$ 7,565	\$ 7,565	\$ 7,565
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 55,578	\$ 152,634	\$ 163,123

Changes for 2021

It was determined that an expanded purchasing and procurement function is necessary to protect the city from liability and ensure all relevant policies and regulations are followed. Additionally, this will benefit the city by standardizing processes and generating cost savings through more robust negotiation and efficient purchasing practices. In 2020, the decision was made to reclassify a business support specialist position to a procurement specialist and add a purchasing division director.

Service Level Agreements in 2021

The new positions will manage the purchasing process for all city departments, provide guidance for determining the proper purchasing route to pursue (quotes, bids, RFP's, RFQ's, etc), assist departments with planning the workload for following the purchasing process, vet existing processes for efficiencies and cost savings, and provide training on the purchasing process for departments.

Program Score Evaluation

Best Practices

- This program was scored as essential to Best Practices due to its role in implementing sustainable fiscal policies

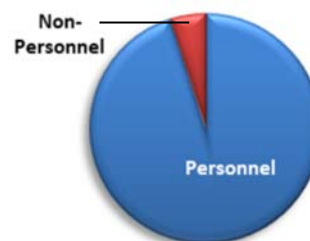
Priority Based Budgeting Analysis

FTE Allocation



1.24 FTE

Cost Allocation



Quartile Alignment





Official
City Council
Actions



CITY OF LITTLETON, COLORADO

ORDINANCE NO. 36

Series, 2020

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, TO BE KNOWN AS THE "ANNUAL APPROPRIATION BILL," ADOPTING THE BUDGET FOR ALL MUNICIPAL PURPOSES OF THE CITY OF LITTLETON, COUNTIES OF ARAPAHOE, DOUGLAS, AND JEFFERSON, STATE OF COLORADO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

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

Section 1: There shall be and is hereby appropriated from and out of the general revenues derived from taxation in the City of Littleton, Colorado, and from franchises, licenses, fees, fines, grants, surplus and other sources of money or revenue including available fund balances of said city during the fiscal year commencing January 1, 2021, and the following sums of money are deemed necessary to satisfy the expenses and liabilities of said City for said fiscal year. The sum or sums of money so appropriated for the various funds of the City are:

<u>FUND</u>	<u>EXPENDITURES</u>
General Fund	\$46,295,540
Conservation Trust Fund	346,000
Consolidated Special Revenue Fund	274,150
Grants Fund	3,367,210
Open Space Fund	2,582,010
Impact Fee Fund	710,400
Capital Projects Fund	7,004,450
Geneva Village Fund	149,000
Employee Insurance Fund	5,567,460
Property & Liability Insurance Fund	1,051,470
<u>TOTAL</u>	<u>\$67,347,690</u>

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

General Fund:

- \$100,000 to fund post comprehensive plan strategic initiative potential projects in topic areas such as historic preservation, parking, mobility or downtown, shall not proceed until the council approves the scope and deliverables of the project(s).

Ordinance No. 36
Series, 2020
Page 2

- \$50,000 to fund public opinion polling and public education to support potential ballot questions, shall not proceed until the council approves the scope and deliverables of the project(s).
- \$207,940 to fund the Omnibus program shall be contingent on council approval of a plan for future operation of the program to be recommended by staff in early 2021.
- \$10,000 to fund marketing efforts for the potential creation of a Business Improvement District (BID)/Downtown Development Authority (DDA). Staff shall not proceed until the council approves the scope and deliverables of the project(s).

Open Space Fund

- \$490,000 to fund construction and design on four projects to improve parks and recreation facilities in cooperation with South Suburban Parks and Recreation District and Arapahoe County Open Space, shall not proceed if the projects differ from the description in Policy Question 8 of the 2021 budget document and until the council approves the scope and deliverables of the project(s).
- \$50,000 to fund capital improvements costs of South Platte Park shared with the South Suburban Parks and Recreation District, shall not proceed until the council approves the scope and deliverables of the project(s).

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

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

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 6th day of October, 2020, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 20th day of October 2020, in the Council Chamber¹, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado,

Ordinance No. 36
Series, 2020
Page 3

at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 20th day of October 2020 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:

Colleen Norton

Colleen L. Norton
CITY CLERK

DocuSigned by:

Jerry Valdes

Jerry Valdes
MAYOR

DocuSigned by:

Reid Betzing

Reid Betzing
CITY ATTORNEY

APPROVED AS TO FORM:



¹ Due to COVID19, the City of Littleton is providing virtual coverage of city council meetings to protect the health of citizens, council members and staff. Meetings will not be held in the council chamber until further notice.

CITY OF LITTLETON, COLORADO**ORDINANCE NO. 35****Series, 2020**

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, ESTABLISHING THE TAX LEVY OF 2.0 MILLS TO DEFRAY THE COSTS OF MUNICIPAL GOVERNMENT OF THE CITY OF LITTLETON, COUNTIES OF ARAPAHOE, DOUGLAS, AND JEFFERSON, STATE OF COLORADO, FOR THE CITY'S FISCAL YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

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

Section 1: For the purposes of defraying expenses of municipal government for the City of Littleton, Colorado for the fiscal year beginning January 1, 2021, and ending December 31, 2021, there is hereby levied a tax of 2.0 mills upon each dollar of total assessed valuation of the taxable property, whether real, personal, or mixed, so situated within the City of Littleton, Counties of Arapahoe, Douglas, and Jefferson, State of Colorado.

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

General Government	2.0 mills
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Section 3: To the effect and purpose that said levy mentioned herein may be properly apportioned and billed, the city clerk of the City of Littleton is hereby authorized and directed to notify the county commissioner of the Counties of Arapahoe, Douglas, and Jefferson, State of Colorado, of the adoption and passage of this ordinance, and to certify to such officials the levy herein set forth.

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

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

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council

Ordinance No. 35
Series, 2020
Page 2

of the City of Littleton on the 6th day of October, 2020, passed on first reading by a vote of 7
FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the
Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 20th day of October,
2020, in the Council Chamber¹, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado,
at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0
AGAINST on the 20th day of October, 2020 and ordered published by posting at Littleton Center,
Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

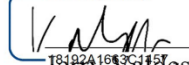
ATTEST:

DocuSigned by:



Colleen L. Norton
CITY CLERK

DocuSigned by:


Jerry Valdes
MAYOR

APPROVED AS TO FORM:

DocuSigned by:



Reid Betzing
CITY ATTORNEY



¹ Due to COVID19, the City of Littleton is providing virtual coverage of city council meetings to protect the health of citizens, council members and staff. Meetings will not be held in the council chamber until further notice.

CITY OF LITTLETON, COLORADO**ORDINANCE NO. 37****Series, 2020****AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, AS THE GOVERNING BODY OF THE CITY OF LITTLETON, COLORADO SEWER UTILITY ENTERPRISE, ADOPTING THE 2021 BUDGET**

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

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

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

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

Section 1: The budgeted expenditures for the City of Littleton, Colorado, Sewer Utility Enterprise for the period January 1, 2021 to December 31, 2021 shall be \$22,477,490.

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

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

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 6th day of October, 2020, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

Ordinance No. 37
Series, 2020
Page 2

PUBLIC HEARING on the Ordinance to take place on the 20th day of October 2020, in the Council Chamber¹, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 20th day of October 2020 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:

Colleen Norton

Colleen L. Norton
CITY CLERK

DocuSigned by:

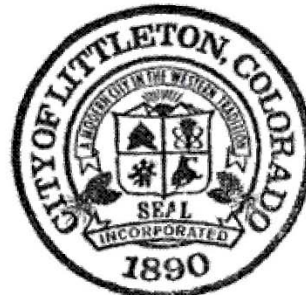
Jerry Valdes
MAYOR

APPROVED AS TO FORM:

DocuSigned by:

Reid Betzing

Reid Betzing
CITY ATTORNEY



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CITY OF LITTLETON, COLORADO**ORDINANCE NO. 38****Series, 2020****AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, AS THE GOVERNING BODY OF THE CITY OF LITTLETON STORMWATER AND FLOOD MANAGEMENT UTILITY ENTERPRISE, ADOPTING THE 2021 BUDGET**

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

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

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

Section 1: The budgeted expenditures for the City of Littleton Stormwater and Flood Management Utility Enterprise for the period January 1, 2021 to December 31, 2021 shall be \$1,989,270.

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

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

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 6th day of October, 2020, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 20th day of October

Ordinance No. 38
Series, 2020
Page 2

2020, in the Council Chamber¹, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado,
at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0
AGAINST on the 20th day of October 2020 and ordered published by posting at Littleton Center,
Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:

Colleen Norton

Colleen L. Norton
CITY CLERK

DocuSigned by:

Jerry Valdes
MAYOR

APPROVED AS TO FORM:

DocuSigned by:

Reid Betzing

Reid Betzing
CITY ATTORNEY



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Littleton 2021 City Council

Jerry Valdes
Mayor *District II*
Term expires 2023



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



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



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



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



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



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



City Officials

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

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

Separate Authorities

Littleton Municipal Building Authority
Littleton Invests for Tomorrow (LIFT)

Carle Zimmerman, President
Kevin Seiler, Chairperson



COUNCIL GOALS & OBJECTIVES

2019-2020

Approved 4/16/2019

On October 15, 2019, the council unanimously adopted the Envision Littleton Comprehensive Plan. At the 2019 council retreat, held January 25th-26th, council recommended two goals for 2019-2020. Additionally, prioritized projects/initiatives were identified which were not necessarily part of the 2019-2020 goals. Council goals and objectives will be updated in January 2021.

Goal 1: Envision Littleton. The objectives include:

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

Goal 2: Financial Stability. These objectives include:

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



COUNCIL GOALS & OBJECTIVES
2019-2020
(Continued)

Good Governance

Significant projects and initiatives under way within the City.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Littleton
Colorado**

For the Fiscal Year Beginning

January 1, 2020

Executive Director

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

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

Budget Policies

Overview

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

Fiscal/Budget Year

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

Budget Recommendation

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

Balanced Budget

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

Balanced Budget Scenarios

Scenario One: Revenues = Expenditures

Scenario Two: Revenues > Expenditures

Scenario Three: Revenues + Appropriated Fund Balances = Expenditures

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

Public Hearings

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

Changes by Council

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

Adoption of Budget and Appropriation of Funds

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

Changes to Adopted Budget

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

Additional Appropriations

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

Encumbrance Carryover

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

Level of Control and Budget Transfers

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

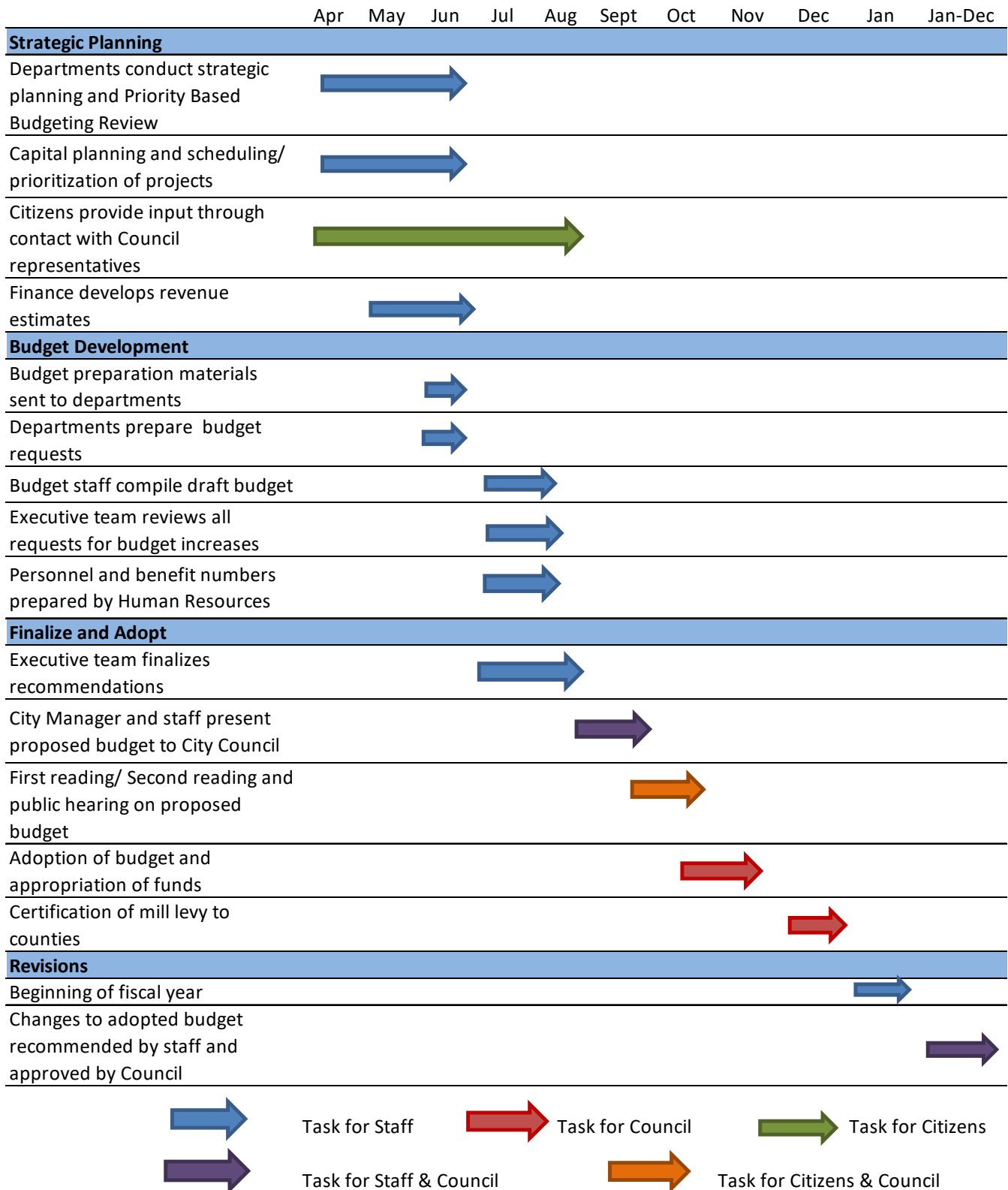
Lapsed Appropriations

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

Contingency Appropriations

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

BUDGET PROCESS



Principles of Sound Financial Management

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

Introduction

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

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

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

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

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

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

Policy 1

Fiscal Planning and Budgeting

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

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

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

Policy 2

Fund Balance

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

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

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

- 2.2 It is the intent of the city to limit use of Unassigned General Fund balances to address unanticipated, non-recurring needs or known and planned future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned balances may, however, be used to allow time for the city to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning.

- 2.3 Article X, Section 20 of the Colorado Constitution requires three percent (3%) reserve for declared emergencies, which excludes financial emergencies. The use of this reserve is restricted to the purpose for which it was established and can be used solely for declared emergencies. Any usage of Emergency Reserves must be appropriated by the City Council. However, the City Manager may utilize these funds when immediate action must be taken to protect the health and safety of residents. When this occurs, the City Manager shall provide a summary report to the Council as soon as practical on the usage of these funds. In the event these "Emergency Reserve" funds are used, the city shall strive to restore the General Fund Emergency Reserve to the three percent (3%) level within the same fiscal year in which the event occurred.

- 2.4 The city will maintain additional General Fund "Operating Reserves". The minimum reserve amount is eight percent (8%) of approved General Fund operating expenditures with the desired maximum not to exceed eighteen percent (18%) at the end of the five year long range forecast. The Operating Reserve is intended to be a reserve for unforeseen and unexpected reductions in revenues or expenditures that are greater than the current year revenues and is included in unassigned Fund Balance in the General Fund. Included in this 8-18% reserve amount is the TABOR reserve of 3% as noted in the preceding paragraph.

Any use of the Operating Reserve funds must include a repayment plan that projects to restore the Operating Reserve to the percentage level approved by city council within two fiscal years following the fiscal year in which the event occurred.

- 2.5 Funds in excess of the TABOR reserve described in the paragraphs above, will be Unassigned Fund Balance, unless otherwise assigned in accordance with GASB Statement #54.
- 2.6 The City Manager or designee is authorized to classify available fund balance for specific purposes in accordance with Governmental Accounting Standards Board Statement #54. It is the policy of the city that expenditures for which more than one category of fund balance could be used, that the order of use is: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Policy 3 Revenues

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

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

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

Policy 4

Expenditures

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

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

Policy 5 Grants

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

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

Policy 6

Capital Facility Impact Fees

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

- 6.1 The city's objectives for development impact fees shall include the following:
 - a) Support the reasonable cost of growth.
 - b) Consider the impact of growth on existing residents.
 - c) Develop cost justified development fees.
 - d) Address infrastructure requirements.
 - e) Promote economic development.
 - f) Provide financial capacity.
- 6.2 In general, development impact fees must be based on a rational analysis. This analysis will include:
 - a) a reasonable assessment of the impacts of growth on the city's capital needs as identified in an infrastructure improvement plan;
 - b) a determination that the amount of the fee does not exceed the reasonable cost to provide capacity to accommodate growth;
 - c) a separate accounting of funds collected; and
 - d) an identification of potential liabilities or offsets to recognize other financial commitments resulting from development.
- 6.3 Colorado statutes enable the use of impact fees and dictate the following fee requirements:
 - a) Impact fees are a one-time payment levied on new development;
 - b) Funds can only be used for capital infrastructure projects;
 - Applicable projects must have a five year life;
 - No funds can be diverted for operations, maintenance, repair or facility replacement purposes.
 - c) Fee revenues must be segregated from other general revenues and used for the purposes for which they were collected.
 - d) Fees but must be imposed on all forms of development and cannot be limited to one type of land use;
 - e) Impact fee revenues must be used for capital infrastructure expansion. No funds can be used for correction of existing system deficiencies; and
 - f) There must be a reasonable expectation of benefit by the fee payer.
- 6.4 Development impact fees may be utilized for a public infrastructure purpose such as:
 - a) Libraries
 - b) Museums
 - c) Parks, recreation facilities, trails and open space
 - d) Buildings for fire and/or police
 - e) Equipment that has at least a five-year lifetime
 - f) General government
 - g) Transportation (streets and infrastructure)
- 6.5 The city will monitor the use of impact fees and will provide an annual impact fee report according to Colorado Revised Statute, 29-1-803.
- 6.6 The city shall conduct a review of its capital facility impact fees on a periodic basis.

Policy 7

Capital Improvement Program

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

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

Policy 8

Capital Asset Accounting and Replacement

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

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

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

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

Policy 9**Cash Management and Investment**

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

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

Policy 10

Debt Management

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

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

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

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

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

Policy 11

Utility Enterprise Funds

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

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

Policy 12

Economic Development

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

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

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

Policy 13

Risk Management

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

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

Policy 14

Accounting, Auditing and Financial Reporting

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

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

Policy 15

Policy Review

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

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

City Government Form and Structure

Form of Government

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

Powers of the City

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

City Council

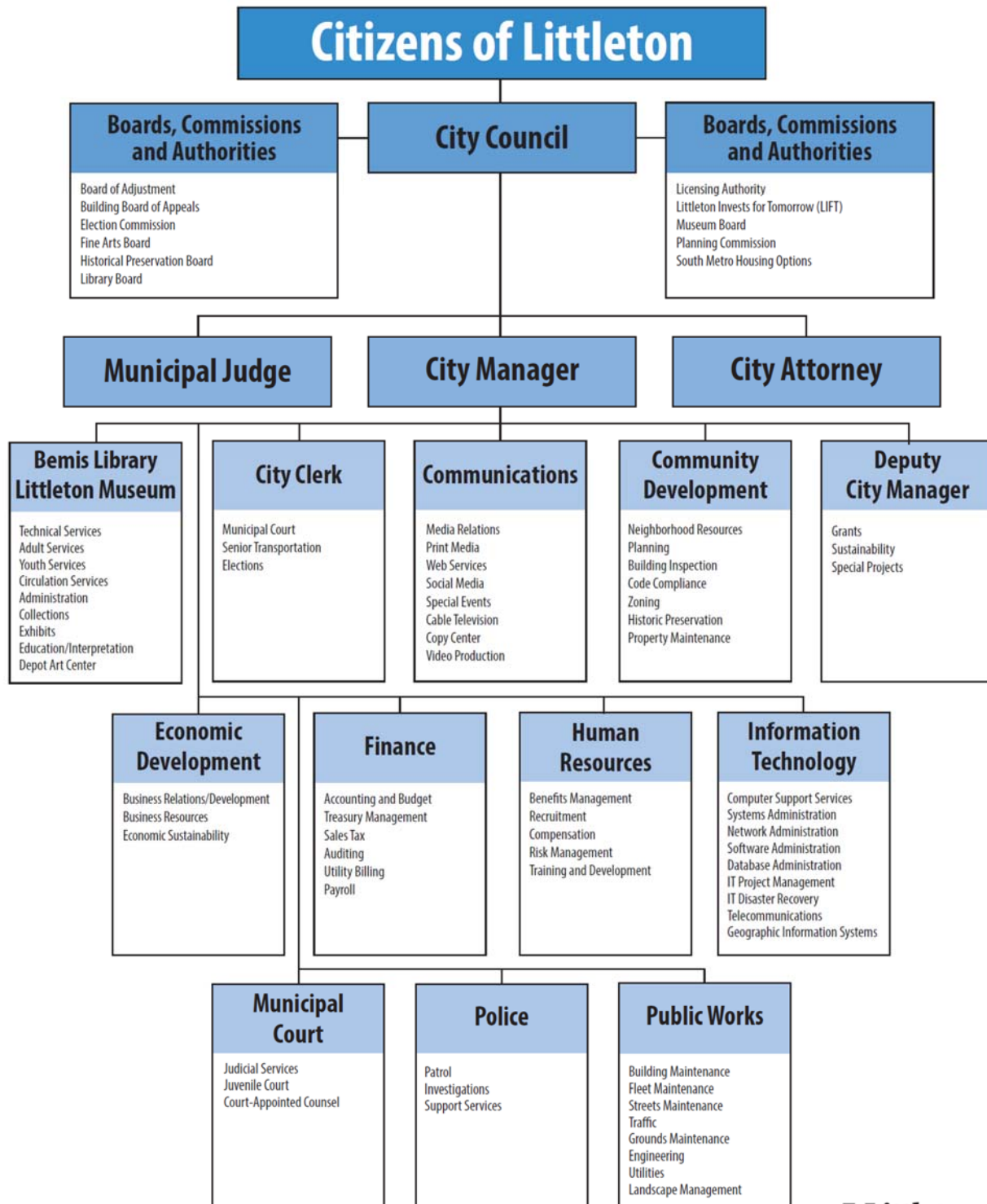
The authority of the city is vested in a council consisting of seven elected council members, four elected by district and three at-large. Members elect their own mayor and mayor pro tem.

City Manager

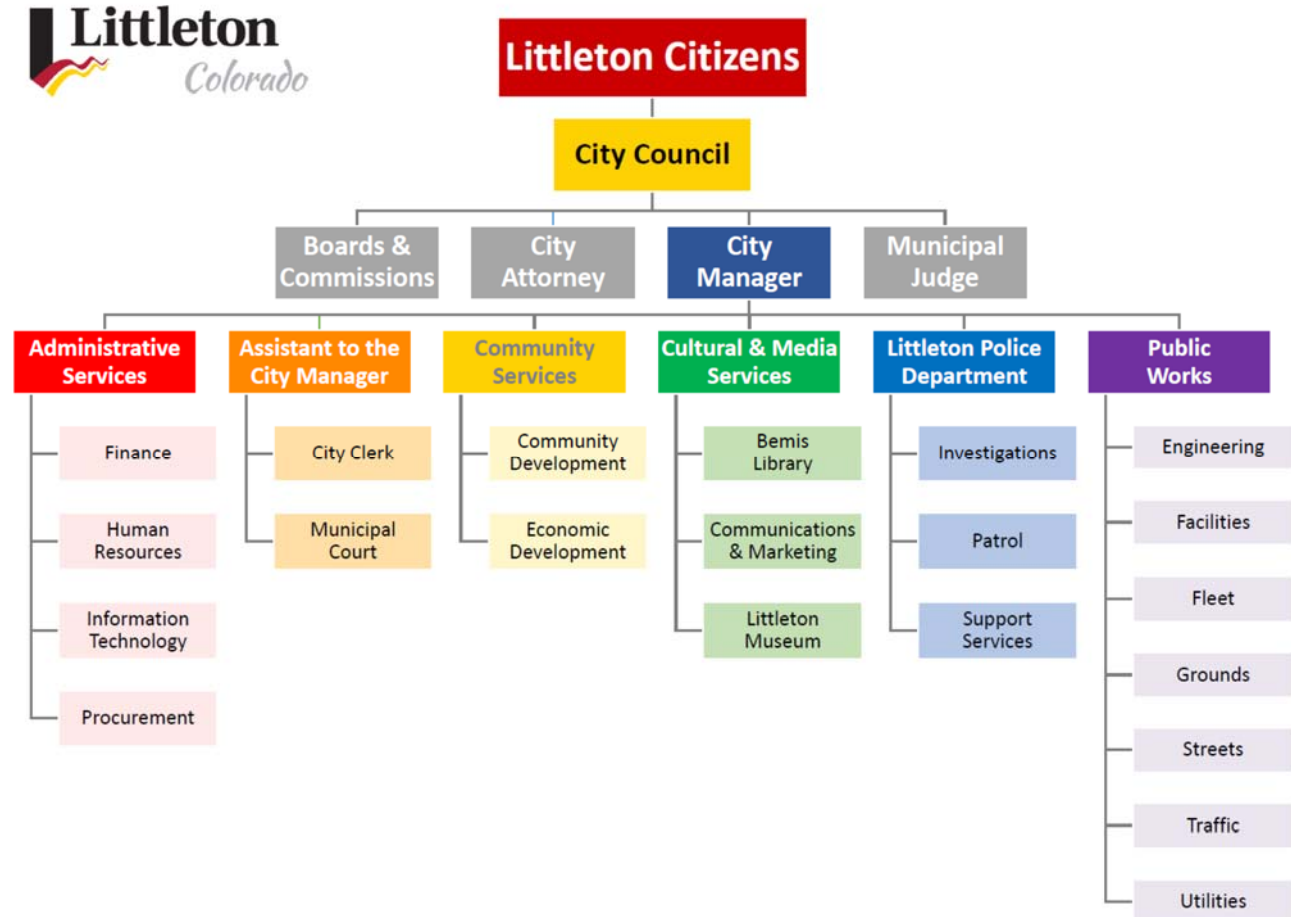
The city manager is the head of the administrative branch of the city government. The city manager is responsible to the council for the administration of the city. The city manager is appointed by the city council.

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

City Organizational Chart – As of Date of Budget Adoption*

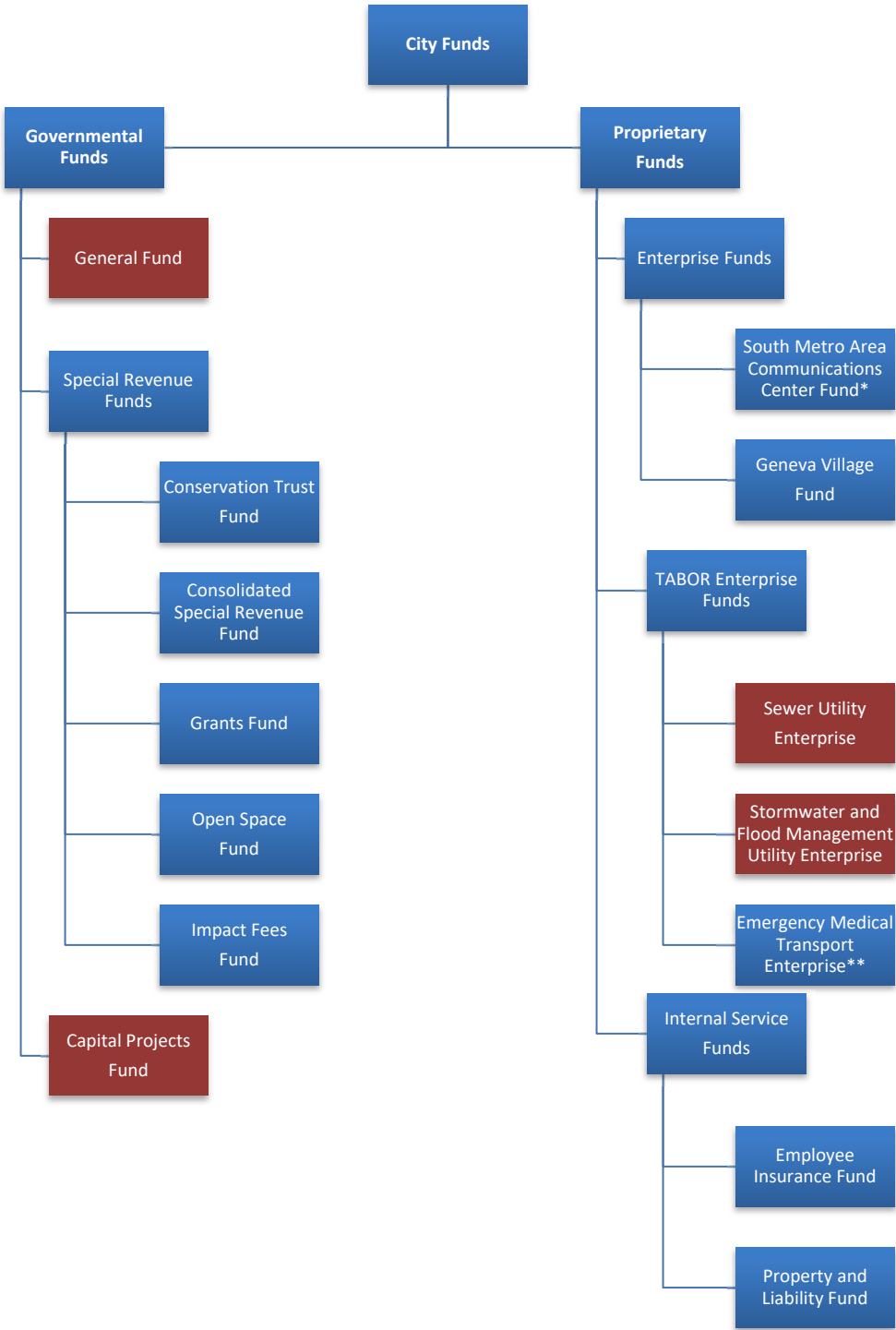


City Organizational Chart – Effective for Fiscal Year Beginning January 1, 2021*



*In 2020, the City of Littleton underwent a reorganization of departments and divisions to increase operational and financial efficiency. The 2021 budget document reflects the prior organizational structure, as the budget was adopted on October 20, 2020 before the reorganization was complete. Subsequent budget documents and other financial reports will reflect the new structure as indicated above.

City Funds Organizational Chart
(major funds marked in red)



* This fund was dissolved in 2018.
** This fund was dissolved in 2019.

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

City Department Funding Sources

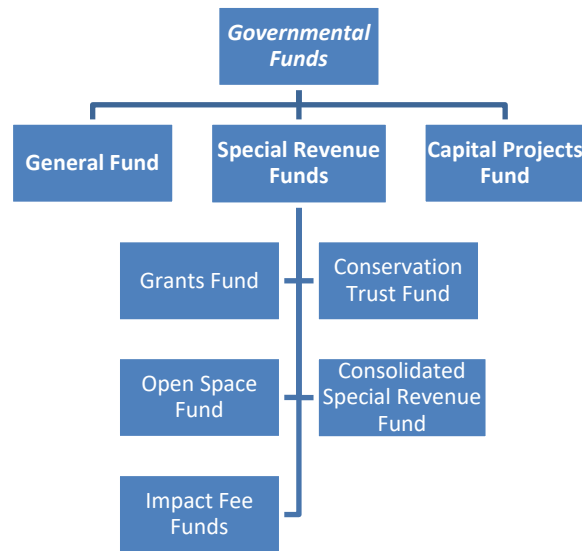
Department	Budgetary Division	General Fund	Capital Projects Fund	Non-Major Special Revenue Funds	Sewer Utility Fund	Storm-water Fund	Internal Service Funds
City Council	City Council	X					
Communications and Marketing	Communications & Marketing	X					
	PEG Funding			X			
City Attorney	City Attorney	X					
City Manager	City Manager	X					
	General Operations	X					
Economic Development	Economic Development	X					
Finance	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			
Fire*	Fire, Dispatch and EMT						
Public Works	Engineering	X					
	Street Maintenance	X	X	X			
	Grounds Maintenance	X		X			
	Transportation Engineering	X					
	Building Maintenance	X	X	X			
	Fleet Maintenance	X	X				
	Parks, Recreation & Open Space			X			
	Sewer Utility/Storm Drainage				X	X	
Community Development	Development Services	X					
	Planning/Neighborhood Resources	X					
	Code Enforcement	X					
Library and Museum Services	Library - Children	X					
	Adult and Senior Adult	X					
	Circulation	X					
	Technical Service	X					
	Overhead	X					
	Immigrant Resources	X		X			
	Museum - Collections	X					
	Interpretation	X					
	Exhibits	X					
	Farm Sites	X					
	Fine Arts Committee	X		X			
	Depot Operations	X					
	Gift Store	X					
	Capital Improvements			X			

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

City Fund Types and Descriptions

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

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



Governmental Funds

General Fund *(Major Fund)*

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

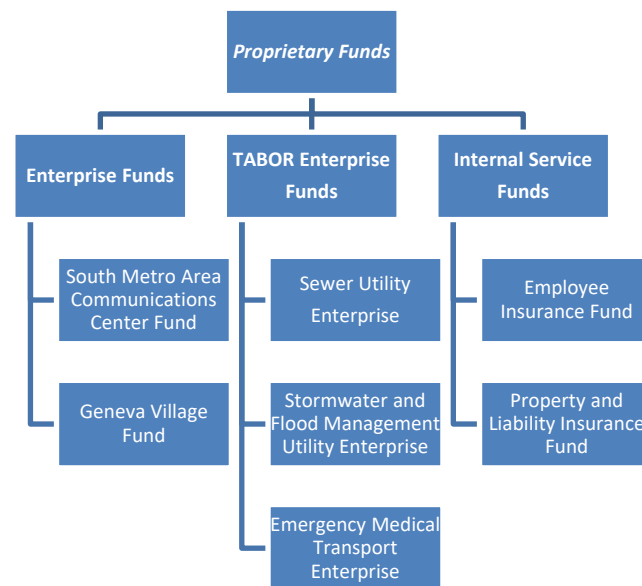
Capital Projects Fund *(Major Fund)*

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

Special Revenue Funds

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

1. 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 – Accounts for federal, state and local grants for specific projects and programs.
4. Open Space Fund – Accounts for the acquisition, development and maintenance of open space. Financing is provided by Jefferson and Arapahoe Counties open space funds.
5. Impact Fee Funds – Accounts for funds received from developers of new growth within the City. Funding is legally restricted to provide for capital improvements related to new growth.



Proprietary Funds

Enterprise Funds

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

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

TABOR Enterprises

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

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

Internal Service Funds

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

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

Basis of Budgeting

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

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

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

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

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

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

2021 Policy Question Summary

PQ #	Description	Amount	Fund	PBB Program(s)	Approved?
1	Post comprehensive plan strategic initiatives	\$ 100,000	General Fund	City Strategic Planning & Development	Yes - with proviso
2	Revision of city codes	\$ 247,252	General Fund	Policy Creation	Yes
3	Public opinion polling and public education to support potential ballot questions	\$ 50,000	General Fund	Long-term financial planning	Yes - with proviso
4	Increase to the annual storm drainage fee	Revenue - \$ 476,635	Storm Drainage Utility	Storm Sewer Maintenance; Storm Sewer Repair and Replacement	Yes
5	Continued funding of the Omnibus program	\$ 207,940	General Fund	Omnibus	Yes - with proviso
6	Increase for employee compensation and benefits	\$ 1,000,030	General Fund	Compensation/Classification	Yes
7	Continuation of Local Partnership Funding program	\$ 65,000	General Fund	Local Partnership Funding	Yes
8	Construction and design of four projects to improve parks and recreation facilities in cooperation with South Suburban Parks and Recreation District and Arapahoe County Open Space	\$ 490,000	Open Space Fund	Intergovernmental Parks Management	Yes - with proviso
9	Capital Improvements at South Platte Park	\$ 50,000	Open Space Fund	Intergovernmental Parks Management	Yes - with proviso

2021 Budget Policy Questions

ENVISION

1. Does council wish to fund post comprehensive plan strategic initiatives under a budget proviso?

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

Related Council Objective: Comprehensive Plan (CP)

PBB Program: City Strategic Planning & Development

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2021 budget with a proviso requiring Council approval of the scope and deliverables of the project.

Council has committed to the Envision Littleton vision, comprehensive plan, transportation master plan, and unified land use code update projects through 2021. This policy question allows for potential additional work in topic areas such as, but not limited to, historic preservation, parking, mobility, or downtown. This work is a continuation and implementation of the Envision Littleton project and provides an opportunity to take on some additional work as directed by council for pressing needs. Delay or elimination of the work denies council and staff valuable information for prioritizing projects and resources moving forward. Making less informed decisions could result in resources not being allocated to projects/areas with the most pressing needs and highest returns.

2. Does council support revising city codes, starting with development codes, to align with the Comprehensive and Transportation Master Plans and create a Unified Land Use Code (ULUC)?

Location of Funding Request: General Fund – Account 01-130-7430– \$247,252

Related Council Objective: Code Updates

PBB Program: Policy Creation

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2021 budget.

This request is a continuation of the ULUC work that began in 2020. Revision of city codes, starting with development codes, is an implementation of the Comprehensive Plan. The Envision Littleton Vision and Comprehensive Plan set direction for the City, however, the high-level policy and value decisions need to be implemented into how Littleton operates by updating the code to align with the Envision work. Council has stated a desire to ensure planning efforts are followed through on, implemented, and used. This project represents an implementation of the Comprehensive Plan, and if eliminated or delayed, will undermine the work of Envision Littleton and revert to the outdated existing code.

FINANCIAL

3. If council wishes to pursue one or more ballot questions in 2021, does council support funding for public opinion polling and public education to support the ballot question(s)?

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

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

PBB Program: Long-Term Financial Planning

Quartile: 1-Most Aligned

Council Direction: Council supported this request in the 2021 budget with a proviso requiring council approval of the scope and deliverables.

Council has discussed potential ballot questions for 2021 relating to revenue and potential charter amendments. If council wishes to pursue a ballot question for 2021, polling may be important to determine citizen interest and temperament towards the question and education will be important to ensure the citizenry is informed about the question. Ballot questions without polling may not align with the current desires of the citizenry, putting them at a disadvantage from the start. Without education on the subject, voters may not fully understand the question before them and potential impact on their city.

4. Does council support an increase to the annual Storm Drainage fee of \$19.09 annually for single-family customers (and a corresponding percentage increase for other rate classes)?

Location of Funding Request: Storm Drainage Utility

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

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

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2021 budget.

The 2021 proposal rate increase is in the second year of a three-year rate increase proposed to council in 2019 to address a significantly underfunded utility. Fees are charged for operations, maintenance and repairs of the storm drainage system. Fees charged should be commensurate with the services being provided. The fee amount is intended to recapture the cost of providing the service. The City is continuing the review of Storm Drainage fees to better align revenues with the cost of service. The 2021 rate increase of \$19.09 (from \$47.73 in 2020 to \$66.82 in 2021) will result in \$476,635 additional revenue. A rate study is underway in 2020 which will result in a formal recommendation for a rate structure to ensure adequate funding for long-term financial needs. A cursory survey of Metro area municipalities indicates the Storm Drainage fee in Littleton is about \$26 below the average annual service charge for storm drainage. Surveyed communities included: Lakewood, Arvada, Aurora, Loveland, Longmont, Fort Collins and two sanitation districts (Centennial Water and Sanitation and Southeast Metro Stormwater Authority). In order to begin some much-needed system replacement and repairs in 2021, staff recommends continuing with the second year of the three-year phased in approach to bring storm drainage fees more in line with metro-area comparatives. The plan will be re-evaluated in late 2020 upon completion of the storm fee rate study. If the request is not approved, the city is left without the necessary resources for replacement of failing infrastructure and emergency repairs to existing assets. The cash balance of the Storm Drainage Utility is not sufficient to cover the annual shortfall of revenue available to pay the operating and maintenance expenses of the fund.

5. Does Council support funding the omnibus program under a budget proviso?

Location of Funding Request: Fund – Account 01-176-XXXX – \$207,940

Related Council Objective: Evaluate & Prioritize Existing Programs and Services

PBB Program: Omnibus

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2021 budget with a proviso requiring council approval of a plan for continued operations of the program.

This program was heavily affected by COVID-19 and the early retirement incentive program. This resulted in the need to re-evaluate what service level is appropriate to continue providing in light of not only personnel impacts, but also the realities of COVID-19, such as the need for social distancing and risks to vulnerable populations, and the elimination of the Shopping Cart program, which also provided transportation options to senior and special needs citizens. It was determined that the Omnibus schedule would be reduced and provide transportation to medical appointments only, with the possibility of increasing service and accommodating other appointments if public health conditions improve in 2021. All three transportation specialists positions will be maintained in the budget and two refilled initially. In addition, staff will continue to research potential cost saving opportunities, such as outsourcing and partnerships. Staff will also expand data collection and increase focus on analytics and technology to better inform decision making and streamline operational efficiencies. Staff will provide a recommendation for the omnibus program in early 2021 seeking council support under a budget proviso.

GOOD GOVERNANCE

6. Does council support a \$1,000,030 increase for employee compensation and benefits for 2021?

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

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

PBB Program: Compensation/Classification

Quartile: 1-Most aligned

Council Direction: Council supported this request in the 2021 budget.

COVID impacted our ability to provide increases to employees in 2020. Additionally, COVID has made the labor market volatile. We are seeing high unemployment numbers overall across the labor markets. However, some industries, such as IT, HR, Finance, and CDL Drivers, to name a few has seen a reduction in unemployment. This makes sense as these functions are supporting organizations and economy as COVID has changed the landscape. Currently, local government in Colorado is 5.9% higher rate of unemployment compared to last year at this time. This is much lower than the 10.2% unemployment across all job sectors.

In 2019 Council and the CMO determined that as an organization we would have a pay philosophy of paying at the market. Market is data driven and defensible. This market strategy empowers Littleton with the tools to strive to become an employer of choice. This strategy is not only an attraction strategy but also a retention strategy. By working towards this goal, we will continue to accomplish a reduction in turnover, gain greater engagement from the workforce and increase our talent pool when seeking new employees. The ability to provide an increase in 2021 is critical. In the market, we see that comparable agencies are giving increases at least once between 2020 and 2021. The average increase is 3%. In order to remain competitive and retain our talent a market increase is key. Due to the uncertain state of the economy we are not asking for one-time monies in order to reward high performance.

Included in this policy question is the increase to benefits. We continue to be well below the benchmark in terms of increases to City and employee premiums. The benchmark increase is between 6-10% and Littleton is coming in at 4.2% increase. This is a minimal impact to employees. Full-time employees will see a \$1.50 - \$8.00 increase per paycheck depending on the type of coverage they have elected (i.e. employee only, employee plus spouse, family etc.). Full-time employees will see an average increase of \$2.28 increase per paycheck to dental plans and \$0.00 increase to vision. This can be attributed to our wellness and early intervention programs, ease of access to medical care and prescriptions via our free employee clinic and HR's proactive approach to claims management and education.

Within this policy question HR is asking for the following:

- 3% to keep our pay ranges and employees at the market.
- 3% for police negotiations
- 4.2% increase to health premiums

The ability to give employees a market increase is steeped in strategy, morale and future cost reduction. As we have had hiring freezes and overall employee reduction via early retirement and layoffs employees are being asked to take on more. The ability to provide a market increase will impact retention, attraction, morale of employees and will not compound future salary costs that would inevitably take place if Littleton remained stagnant to market. Catching up to market is typically more expensive than maintaining market. A conservative approach of 3% while we wait for the economy to normalize is a sound strategy.

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

Location of Funding Request: General Fund – Account– 01-100-7462 \$65,000

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

PBB Program: Local Partnership Funding

Quartile: 4-Least Aligned

Council Direction: Council supported this request in the 2021 budget.

Each year the Littleton City Council considers requests for funding from organizations that serve Littleton residents. Requests may include operational, one-time special purpose grants, or event sponsorships (in-kind or cash). The application process is competitive, and applicants are forewarned that funding is not guaranteed and may not be available in future years. Typically, these awards are made during the budget process. For 2021, due to COVID-19, staff is asking council to set a budget for this program during the budget process and staff will then open the applications and return to council at a later date for award determinations. Some organizations may rely heavily upon city funds and could be negatively affected should council choose not to fund at historic levels.

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

Location of Funding Request: Open Space Fund – Account 19-411-7835 – 4 projects with a City contribution of \$490,000 (total project costs for all partners of \$1,730,000)

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

PBB Program: Intergovernmental Parks Management

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2021 budget with a proviso requiring council approval of the scope and deliverables.

The city partners with local municipalities and special districts to expand and enhance the recreational amenities available to the community. COVID-19 is delaying our partner, South Suburban Park and Recreation (SSPR), in the development of their 2021 project needs. Staff is including projects originally planned in 2021 in the budget for approval. Staff will provide updated information and seek approval under the budget proviso, should the projects differ from noted below.

- Southbridge Park Ball Field, Playground and Shelter Replacement - \$115,000 City of Littleton; \$115,000 SSPR; \$450,000 Arapahoe County Open Space Grant. \$680,000 total estimated construction expenses
- Major Trail Wayfinding Signage - \$150,000 City of Littleton; \$150,000 SSPR; \$300,000 Arapahoe County Open Space Grant. \$600,000 total estimated construction expenses
- Construction – Design work was in 2020. Each of these costs are shared equally by SSPR and the City of Littleton.
 - Berry Park Playground Expansion and Replacement - \$175,000 City of Littleton; \$350,000 total estimated construction expenses.
 - Ida Park Playground Replacement - \$50,000 City of Littleton; \$100,000 total estimated construction expenses

9. Does Council support funding capital improvements at South Platte Park under a budget proviso?

Location of Funding Request: Fund – Account 19-411-7835 – \$50,000

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

PBB Program: Intergovernmental Parks Management

Quartile: 2-More Aligned

Council Direction: Council supported this request in the 2021 budget with a proviso requiring council approval of the scope and deliverables.

The City of Littleton and SSPR share in costs to manage South Platte Park. Under the management agreement, the City pays 50% of capital costs for South Platte Park and the Carson Nature Center. As noted in the previous Policy question, SSPR has been delayed in the preparation of the needs for South Platte Park. Staff will provide an updated information and seek approval under the budget proviso for capital projects requested from SSPR for 2021. Staff has included \$50,000 in the 2021 budget for potential projects.

Department Budget Highlights

City Council

- No budget highlights.

City Attorney

- The 2021 budget includes an increase of \$46,870 due to the replacement of a 0.5 FTE executive assistant position with a 1.0 FTE paralegal position as a result of the Deputy City Manager position and the Executive Assistant in the city manager's office opting for the early retirement incentive program and reorganization efforts.
- The 2021 budget includes an increase of 0.20 FTE to increase the hours of a reclassified position. This change results in a 0.20 FTE increase in total personnel count; however, there is no financial impact as permanent reductions were made in other line items to account for the change.

City Manager

- The 2021 budget includes an increase of \$45,900 due to the replacement of a 0.5 FTE executive assistant position with a 1.0 FTE executive assistant position as a result of the Deputy City Manager position and the Executive Assistant in the city manager's office opting for the early retirement incentive program and reorganization efforts.

Communications & Marketing

- No budget highlights.

Economic Development

- No budget highlights.

Finance

- The 2021 budget includes an increase of \$25,720 due to the reclassification of a business support specialist to a procurement agent. This change does not represent an increase in total personnel count as this is a reclassified position from the finance department.
- 0.5 FTE were moved from each the community development and city clerk departments to the finance department and reclassified as a 1.0 FTE procurement division director. This results in a \$69,290 increase to the general fund budget. This change does not represent an increase in total personnel count. It is anticipated that the savings related to this program will offset these additional costs. Centralized purchasing allows for efficiencies and provides opportunities for savings city-wide. Efforts related to purchasing have already realized almost \$350,000 in savings across the organization through efforts such as actual savings, negotiated prices, and avoidance of costs.
- These changes are due to a reorganization effort that occurred during the 2020 budget year in which a new division was created; Procurement & Contracts.

Information Technology

- The 2021 budget includes an increase of \$50,00 for the purchase of an additional cybersecurity software subscription

City Clerk

- The City Clerk's budget includes a one-time increase of \$40,000 due to anticipated shared local election costs.
- The Shopping Cart division was moved in the Human Resources department during 2020 and discontinued for 2021.
- The Omnibus division was moved into the Human Resources department during 2020.

Municipal Court

- No budget highlights.

Human Resources

- The Shopping Cart division was moved in the Human Resources department during 2020 and discontinued for 2021.
- The Omnibus division was moved into the Human Resources department during 2020.

Police

- An increase of \$26,590 was included in the 2021 budget as a result of reclassifying a patrol officer position to a sergeant position. This change does not represent an increase in total personnel count.

Public Works

- The department will continue to utilize \$75,000 in temporary staffing expense in 2021 for scanning and archiving of records.
- The department will continue these annual replacements and capital projects:
 - ADA Improvements - \$100,000
 - Building Maintenance/Improvements - \$300,000
 - Traffic Signal Program - \$175,000
 - Pavement Management Projects - \$1,060,630
 - Traffic Calming - \$25,000
 - Fleet Vehicle and Equipment Replacements - \$180,000
 - Committed Street Maintenance - \$3,158,000
- The department recommends a 3% rate increase in 2021 for the Sewer Utility Fund. The revenues collected within the sewer utility are used to pay for operational and capital needs to manage sewer infrastructure, such as repair and maintenance projects.
- The 2021 South Platte Renew proposed budget reflects the estimated expenses and offsetting revenues for the jointly-owned wastewater treatment plant. The total budget for the City of Littleton's share of operations in 2021 is \$7,616,390. The city's 50% share of the total proposed capital projects is \$6,066,970 (operations and capital are combined in line item 41-311-7417).

Community Development

- No budget highlights.

Library & Museum

- No budget highlights.

General Operations (City-Wide)

- Property and Liability Insurance expense was increased by \$200,000 due to anticipated increases in insurance costs for police departments statewide as a result of the Enhance Law Enforcement Integrity Act passed by the state of Colorado in 2020.

Transfers Out

- The City anticipates transferring \$50,000 from the General Fund to Geneva Village to ensure a sufficient fund balance remains in the Geneva Village Fund
- As a result of the fire inclusion approved by voters in November 2018, the City will transfer \$3,158,900 from the General Fund to the Capital Reserve Account in January 2021

Open Space

- The city maintains an IGA with SSPR to manage South Platte Park. The IGA also specifies that the city provide funding for 50% of South Platte Park expenses and 35% of South Platte Park visitor services. COVID-19 is delaying our partner, South Suburban Park and Recreation (SSPR), in the development of their 2021 project needs. Staff is including projects originally planned in 2021 in the budget for approval. Staff will provide updated information and seek approval under the budget proviso.

2021 Budget Overview All Funds

2019 Actual, 2020 Adopted Budget, 2020 Year-End Estimate and 2021 Adopted Budget

	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget	2020 Estimated to 2021 Adopted % Change
General Fund					
Beginning Fund Balance	\$16,328,735	\$13,896,115	\$15,874,388	\$10,609,081	-33%
Revenues	49,334,494	45,588,410	41,498,455	45,639,023	N/A
Total Sources	65,663,229	59,484,525	57,372,843	56,248,104	-2%
Expenditures	49,788,841	48,098,780	46,763,762	46,295,540	-1%
Ending Fund Balance	15,874,388	11,385,745	10,609,081	9,952,564	-6%
Total Uses	65,663,229	59,484,525	57,372,843	56,248,104	-2%
Capital Projects Fund					
Beginning Fund Balance	12,377,846	6,079,746	8,057,255	3,418,307	-58%
Revenues	3,852,166	6,363,090	6,122,939	6,006,996	-2%
Total Sources	16,230,012	12,442,836	14,180,194	9,425,303	-34%
Expenditures	8,172,757	8,522,245	10,761,887	7,004,450	-35%
Ending Fund Balance	8,057,255	3,920,591	3,418,307	2,420,853	-29%
Total Uses	16,230,012	12,442,836	14,180,194	9,425,303	-34%
Conservation Trust Fund					
Beginning Fund Balance	279,607	18,227	157,206	150,121	-5%
Revenues	282,025	240,300	238,515	252,402	6%
Total Sources	561,632	258,527	395,721	402,523	2%
Expenditures	404,426	150,000	245,600	346,000	41%
Ending Fund Balance	157,206	108,527	150,121	56,523	-62%
Total Uses	561,632	258,527	395,721	402,523	2%
Consolidated Special Revenue Fund					
Beginning Fund Balance	202,546	205,746	262,387	146,467	-44%
Revenues	136,276	125,350	96,650	127,730	32%
Total Sources	338,822	331,096	359,037	274,197	-24%
Expenditures	76,435	325,190	212,570	274,150	29%
Ending Fund Balance	262,387	5,906	146,467	47	-100%
Total Uses	338,822	331,096	359,037	274,197	-24%
Grants Fund					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	79,627	3,633,170	5,968,418	3,367,210	-44%
Total Sources	79,627	3,633,170	5,968,418	3,367,210	-44%
Expenditures	79,627	3,633,170	5,968,418	3,367,210	-44%
Ending Fund Balance	-	-	-	-	N/A
Total Uses	79,627	3,633,170	5,968,418	3,367,210	-44%
Open Space Fund					
Beginning Fund Balance	2,544,609	2,744,679	3,166,118	3,553,721	12%
Revenues	2,489,167	1,835,650	2,685,087	2,325,844	-13%
Total Sources	5,033,776	4,580,329	5,851,205	5,879,565	0%
Expenditures	1,867,658	1,535,850	2,297,484	2,582,010	12%
Ending Fund Balance	3,166,118	3,044,479	3,553,721	3,297,555	-7%
Total Uses	5,033,776	4,580,329	5,851,205	5,879,565	0%

2021 Budget Overview All Funds

2019 Actual, 2020 Adopted Budget, 2020 Year-End Estimate and 2021 Adopted Budget

	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget	2020 Estimated to 2021 Adopted % Change
Impact Fee Funds					
Beginning Fund Balance	3,482,423	2,032,109	3,924,689	2,207,544	-44%
Revenues	982,502	992,420	177,755	1,184,556	566%
Total Sources	4,464,925	3,024,529	4,102,444	3,392,100	-17%
Expenditures	540,236	610,000	1,894,900	710,400	-63%
Ending Fund Balance	3,924,689	2,414,529	2,207,544	2,681,700	21%
Total Uses	4,464,925	3,024,529	4,102,444	3,392,100	-17%
Geneva Village Fund					
Beginning Cash Balance	73,921	67,321	30,168	71,948	138%
Revenues	126,887	178,000	159,890	175,800	10%
Total Sources	200,808	245,321	190,058	247,748	30%
Expenditures	163,818	135,400	118,110	149,000	26%
Adjustment to GAAP Basis	6,822	-	-	-	N/A
Ending Cash Balance	30,168	109,921	71,948	98,748	37%
Total Uses	200,808	245,321	190,058	247,748	30%
Sewer Utility Enterprise Fund					
Beginning Cash Balance	24,554,865	22,090,345	25,576,812	21,838,953	-15%
Revenues	18,427,251	16,802,240	16,792,106	17,545,330	4%
Total Sources	42,982,116	38,892,585	42,368,918	39,384,283	-7%
Expenditures	13,751,615	21,854,050	20,529,965	22,477,490	9%
Adjustment to GAAP Basis	3,653,689	-	-	-	N/A
Ending Cash Balance	25,576,812	17,038,535	21,838,953	16,906,793	-23%
Total Uses	42,982,116	38,892,585	42,368,918	39,384,283	-7%
Storm Drainage Enterprise Fund					
Beginning Cash Balance	374,551	30,671	330,277	73,273	-78%
Revenues	919,923	1,279,790	1,283,785	2,010,410	57%
Total Sources	1,294,474	1,310,461	1,614,062	2,083,683	29%
Expenditures	952,673	1,233,750	1,540,789	1,989,270	29%
Adjustment to GAAP Basis	11,524	-	-	-	N/A
Ending Cash Balance	330,277	76,711	73,273	94,413	29%
Total Uses	1,294,474	1,310,461	1,614,062	2,083,683	29%
EMT Enterprise Fund					
Beginning Cash Balance	-	-	-	-	N/A
Revenues	194,719	-	-	-	N/A
Total Sources	194,719	-	-	-	N/A
Expenditures	-	-	-	-	N/A
Adjustment to GAAP Basis	194,719	-	-	-	N/A
Ending Cash Balance	-	-	-	-	N/A
Total Uses	194,719	-	-	-	N/A

2021 Budget Overview All Funds

2019 Actual, 2020 Adopted Budget, 2020 Year-End Estimate and 2021 Adopted Budget

	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget	2020 Estimated to 2021 Adopted % Change
Employee Insurance Fund					
Beginning Fund Balance	3,207,334	3,178,144	3,710,522	3,437,322	-7%
Revenues	5,168,593	4,953,620	5,265,340	5,304,550	1%
Total Sources	8,375,927	8,131,764	8,975,862	8,741,872	-3%
Expenditures	4,665,405	5,422,090	5,538,540	5,567,460	1%
Ending Fund Balance	3,710,522	2,709,674	3,437,322	3,174,412	-8%
Total Uses	8,375,927	8,131,764	8,975,862	8,741,872	-3%
Property & Liability Fund					
Beginning Fund Balance	338,427	423,847	473,125	623,297	32%
Revenues	931,334	856,410	865,850	1,067,120	23%
Total Sources	1,269,761	1,280,257	1,338,975	1,690,417	26%
Expenditures	796,636	929,000	715,678	1,051,470	47%
Ending Fund Balance	473,125	351,257	623,297	638,947	3%
Total Uses	1,269,761	1,280,257	1,338,975	1,690,417	26%
Total					
Beginning Fund/Cash Balance	63,764,863	50,766,950	61,562,946	46,130,032	-25%
Revenues	82,924,964	82,848,450	81,154,790	85,006,971	5%
Total Sources	\$146,689,827	\$133,615,400	\$142,717,736	\$131,137,004	-8%
Expenditures	81,260,127	92,449,525	96,587,703	91,814,450	-5%
Adjustment to GAAP Basis	3,866,754	-	-	-	N/A
Ending Fund/Cash Balance	61,562,946	41,165,875	46,130,032	39,322,555	-15%
Total Uses	\$146,689,827	\$133,615,400	\$142,717,735	\$131,137,005	-8%

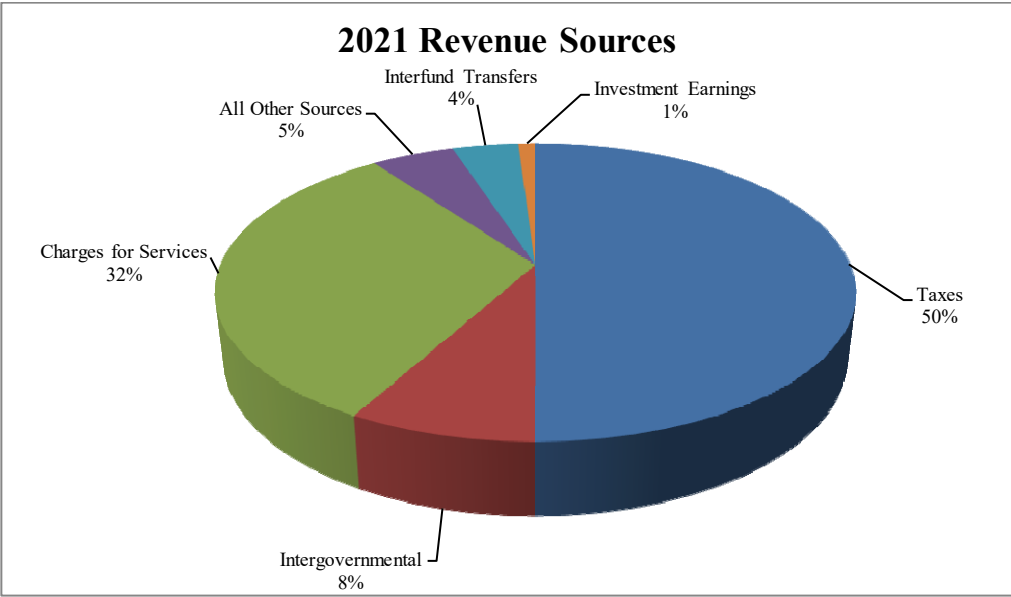
Explanations of Changes in Fund/Cash Balances in 2021

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

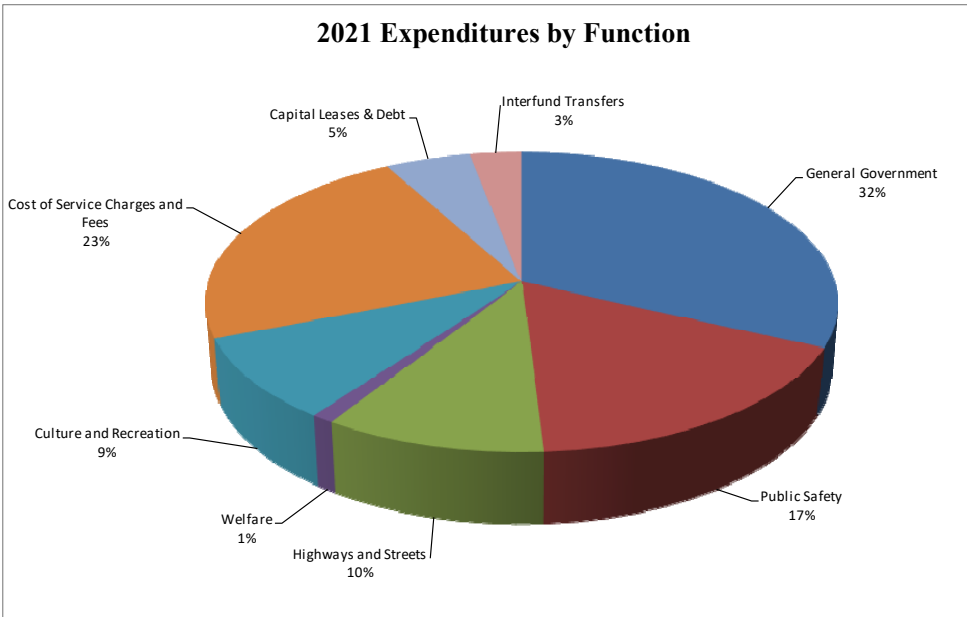
Fund	2020 Year-End Estimate	2021 Adopted Budget	Difference	% of Total Change	
Capital Projects Fund Recurring capital replacements, lease payments and capital improvements do not have a sustainable revenue source. The five-year CIP plan has been fiscally constrained, resulting in decreased ability to fund capital projects.	3,418,307	2,420,853	(997,454)	-29.2%	14.7%
Conservation Trust Fund A significant capital project is budgeted for the Library and Museum in 2021.	150,121	56,523	(93,598)	-62.3%	1.4%
Consolidated Special Revenue Fund Strategic drawdown of accumulated balances in Defensive Driving, PEG fees, Fine Arts Committee and Sterne-Elder are funded in 2021.	146,467	47	(146,420)	-100.0%	2.2%
Impact Fees Fund Ending fund balance increase is due to fewer significant capital projects in 2021. Transportation earnings are earmarked for grant funding local match.	2,207,544	2,681,700	474,156	21.5%	-7.0%
Sewer Utility Enterprise Strategic drawdown of cash balance to complete significant capital projects at the South Platte Water Renewal Partners wastewater treatment plant as well as city-owned infrastructure.	21,838,953	16,906,793	(4,932,159)	-22.6%	72.5%
Storm Drainage Enterprise Approved rate increase in 2021 to maintain and rebuild infrastructure that is at risk of failing.	73,273	94,413	21,140	28.9%	-0.3%
Geneva Village Fund City is funding \$50,000 transfer in to this fund to maintain a sufficient fund balance to cover unanticipated expenses.	71,948	98,748	26,800	37.2%	-0.4%
Other Funds (<10% Change)					
General Fund	10,609,081	9,952,564	(656,517)	-6.2%	9.6%
Open Space Fund	3,553,721	3,297,555	(256,166)	-7.2%	3.8%
Employee Insurance Fund	3,437,322	3,174,412	(262,910)	-7.6%	3.9%
Property & Liability Fund	623,297	638,947	15,650	2.5%	-0.2%
Grant Fund	-	-	-	0.0%	0.0%
Total All Fund/Cash Balances	\$ 46,130,032	\$ 39,322,555	\$ (6,807,477)	-14.8%	100.0%

Comparison of Revenues and Expenditures

Projected 2021 revenue for all funds totals \$85,006,971. The top three sources of revenues are Taxes (\$42,289,843 or 50%), Charges for Services (\$27,846,236 or 32%) and Intergovernmental (\$6,932,380 or 8%). The remaining 10% of revenues are from other sources, investment earnings and interfund transfers.



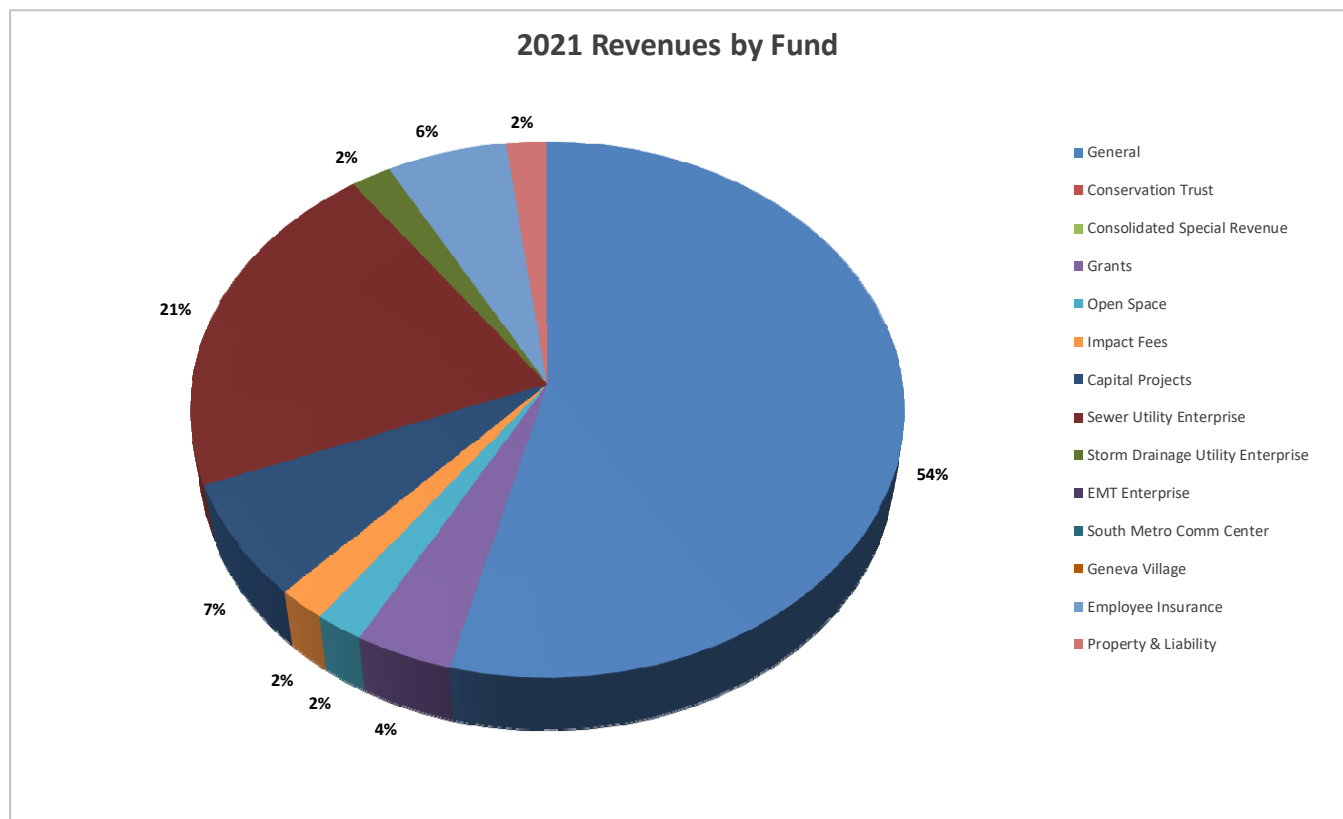
Projected 2021 expenditure for all funds totals \$91,814,450. General Government expenditures make up the greatest portion at 30%. Cost of Service is 24% of the total, Public Safety is 17%, Highways and Streets is 9%, and Culture and Recreation is 9%. The remaining 11% of expenditures covers Interfund Transfers, Capital Leases & Debt and Welfare.



Comparison of Revenues and Expenditures

Projected 2021 revenue for all funds totals \$85,006,971. General Fund revenues make up the greatest portion at 54%. Sewer Utility Enterprise revenue is 21% of the total, Capital Projects Fund is 7%, Employee Insurance Fund is 6%, and Grants Fund is 4%. The remaining seven funds make up the difference of 8%.

Comparison of Revenues						
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
General	\$ 65,244,210	\$ 64,394,447	\$ 49,334,494	\$ 45,588,410	\$ 41,498,455	45,639,023
Conservation Trust	225,727	242,925	282,025	240,300	238,515	252,402
Consolidated Special Revenue	176,376	133,601	136,276	125,350	96,650	127,730
Grants	963,626	294,138	79,627	3,633,170	5,968,418	3,367,210
Open Space	1,505,157	1,277,112	2,489,167	1,835,650	2,685,087	2,325,844
Impact Fees	1,109,945	642,541	982,502	992,420	177,755	1,184,556
Capital Projects	7,489,674	4,930,797	3,852,166	6,363,090	6,122,939	6,006,996
Sewer Utility Enterprise	19,344,758	16,074,747	18,427,251	16,802,240	16,792,106	17,545,330
Storm Drainage Utility Enterprise	796,291	809,509	919,923	1,279,790	1,283,785	2,010,410
EMT Enterprise	4,371,462	5,296,847	194,719	-	-	-
South Metro Comm Center	1,566,530	-	-	-	-	-
Geneva Village	122,466	126,366	126,887	178,000	159,890	175,800
Employee Insurance	9,217,820	9,003,798	5,168,593	4,953,620	5,265,340	5,304,550
Property & Liability	1,179,214	1,142,555	931,334	856,410	865,850	1,067,120
Total	\$ 113,313,256	\$ 104,369,382	\$ 82,924,964	\$ 82,848,450	\$ 81,154,790	\$ 85,006,971

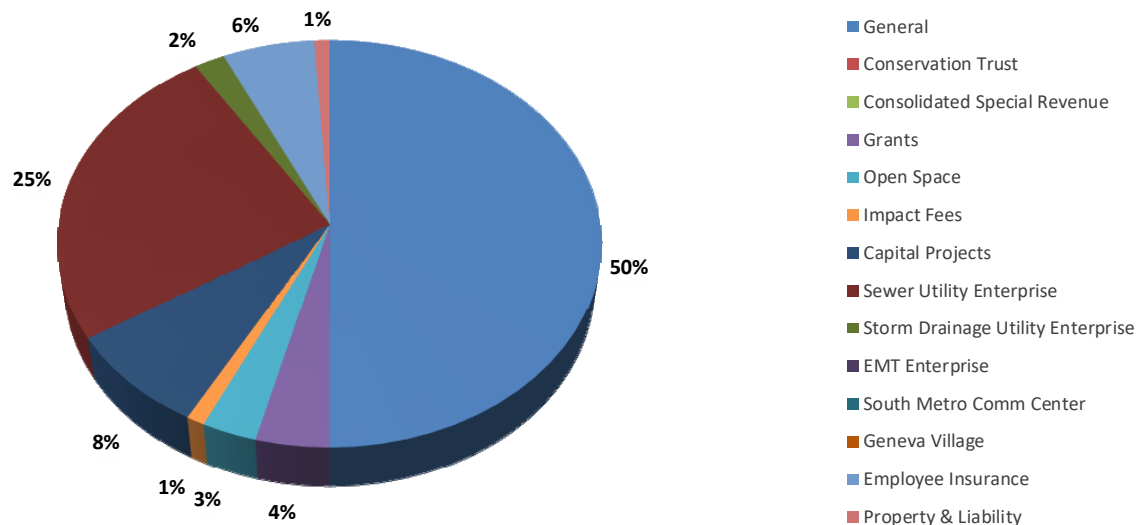


Comparison of Revenues and Expenditures

Projected 2021 expenditure for all funds totals \$91,814,450. General Fund expenditures make up the greatest portion at 50%. Sewer Utility Enterprise is 25% of the total, Capital Projects Fund is 8%, Employee Insurance Fund is 6% and Grant Fund is 4%. The remaining seven funds make up the difference of 7%.

Comparison of Expenditures						
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
General	\$ 61,335,693	\$ 61,124,602	\$ 49,788,841	\$ 48,098,780	\$ 46,763,762	\$ 46,295,540
Conservation Trust	443,818	203,129	404,426	150,000	245,600	346,000
Consolidated Special Revenue	145,092	349,969	76,435	325,190	212,570	274,150
Grants	963,626	294,138	79,627	3,633,170	5,968,418	3,367,210
Open Space	848,797	1,075,684	1,867,658	1,535,850	2,297,484	2,582,010
Impact Fees	2,475	180,320	540,236	610,000	1,894,900	710,400
Capital Projects	9,194,745	6,651,733	8,172,757	8,522,245	10,761,887	7,004,450
Sewer Utility Enterprise	12,591,712	14,450,790	13,751,615	21,854,050	20,529,965	22,477,490
Storm Drainage Utility Enterprise	907,996	816,783	952,673	1,233,750	1,540,789	1,989,270
EMT Enterprise	4,390,334	3,844,214	-	-	-	-
South Metro Comm Center	1,433,543	292,053	-	-	-	-
Geneva Village	172,977	129,136	163,818	135,400	118,110	149,000
Employee Insurance	8,788,248	9,460,823	4,665,405	5,422,090	5,538,540	5,567,460
Property & Liability	1,091,524	1,221,606	796,636	929,000	715,678	1,051,470
Total	\$ 102,310,580	\$ 100,094,979	\$ 81,260,127	\$ 92,449,525	\$ 96,587,703	\$ 91,814,450

2021 Expenditures by Fund



All Funds
2017-2021 Summary of Estimated Financial Sources and Uses

	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Revenues						
Taxes:						
Sales & Use	\$ 32,749,360	\$ 32,843,781	\$ 34,875,932	\$ 35,060,810	\$ 31,396,483	\$ 35,110,810
Property	6,763,868	5,620,684	5,712,949	1,893,250	1,893,250	1,931,115
Specific Ownership	416,734	418,455	454,188	122,890	98,312	135,178
Cigarette	188,302	193,951	181,581	208,000	208,000	208,000
Highway Users	1,380,276	1,725,821	1,690,531	1,400,700	1,190,595	1,260,630
Building Use	1,616,507	1,395,340	1,647,204	1,515,000	1,181,936	1,350,000
Franchise Fees	2,226,655	2,235,991	2,230,948	2,294,110	2,294,110	2,294,110
License and Permits	1,388,489	1,305,115	1,385,278	1,462,540	1,307,840	1,444,800
Intergovernmental	21,934,425	19,748,419	3,759,127	6,747,640	10,166,325	6,932,380
Charges for Services	32,844,168	33,881,016	25,914,312	25,932,350	24,899,470	27,846,236
Fines & Forfeitures	696,630	680,314	739,032	750,280	610,224	760,280
Investment Earnings	620,797	1,059,170	2,124,297	684,340	721,679	639,378
Miscellaneous	8,200,817	2,969,272	1,975,690	1,626,540	2,036,566	1,944,054
Total Revenues	111,027,028	104,077,329	82,691,069	79,698,450	78,004,790	81,856,971
Expenditures						
General Government	27,183,745	29,185,209	24,940,156	31,765,310	37,293,458	29,819,257
Public Safety	42,695,572	39,978,509	22,995,006	15,002,560	15,307,568	15,431,170
Highways and Streets	7,734,297	6,572,670	6,764,765	9,428,505	8,438,341	8,981,130
Welfare	455,191	484,996	538,043	559,570	529,110	363,145
Culture and Recreation	6,564,221	6,428,106	7,765,647	7,862,430	8,222,412	7,933,168
Cost of Service Charges and Fees	10,178,434	11,911,446	11,312,951	19,667,510	18,633,174	21,062,050
Capital/Leases/Debt	5,212,894	5,241,992	6,709,664	5,013,640	5,013,640	5,015,630
Total Expenditures	100,024,354	99,802,928	81,026,232	89,299,525	93,437,703	88,605,550
Other Financing Sources (Uses)						
Transfers In	2,286,228	292,053	233,895	3,150,000	3,150,000	3,150,000
Transfers Out	(2,286,228)	(292,053)	(233,895)	(3,150,000)	(3,150,000)	(3,208,900)
Total Other Financing Sources (Uses)	-	-	-	-	-	(58,900)
Excess (Deficiency) of Financial Sources over Financial Uses	11,002,674	4,274,402	1,664,837	(9,601,075)	(15,432,913)	(6,807,479)
Adjustment to Budget Basis	(5,164,530)	(4,563,099)	(3,866,754)	-	-	-
Fund/Cash Balance, Beginning of Year	\$ 58,215,416	\$ 64,053,560	\$ 63,764,863	\$ 50,766,950	\$ 61,562,946	\$ 46,130,033
Fund/Cash Balance, End of Year	\$ 64,053,560	\$ 63,764,863	\$ 61,562,946	\$ 41,165,875	\$ 46,130,033	\$ 39,322,554

Note: The 2020 Adopted Budget reflects the original budget adoption.

General Fund

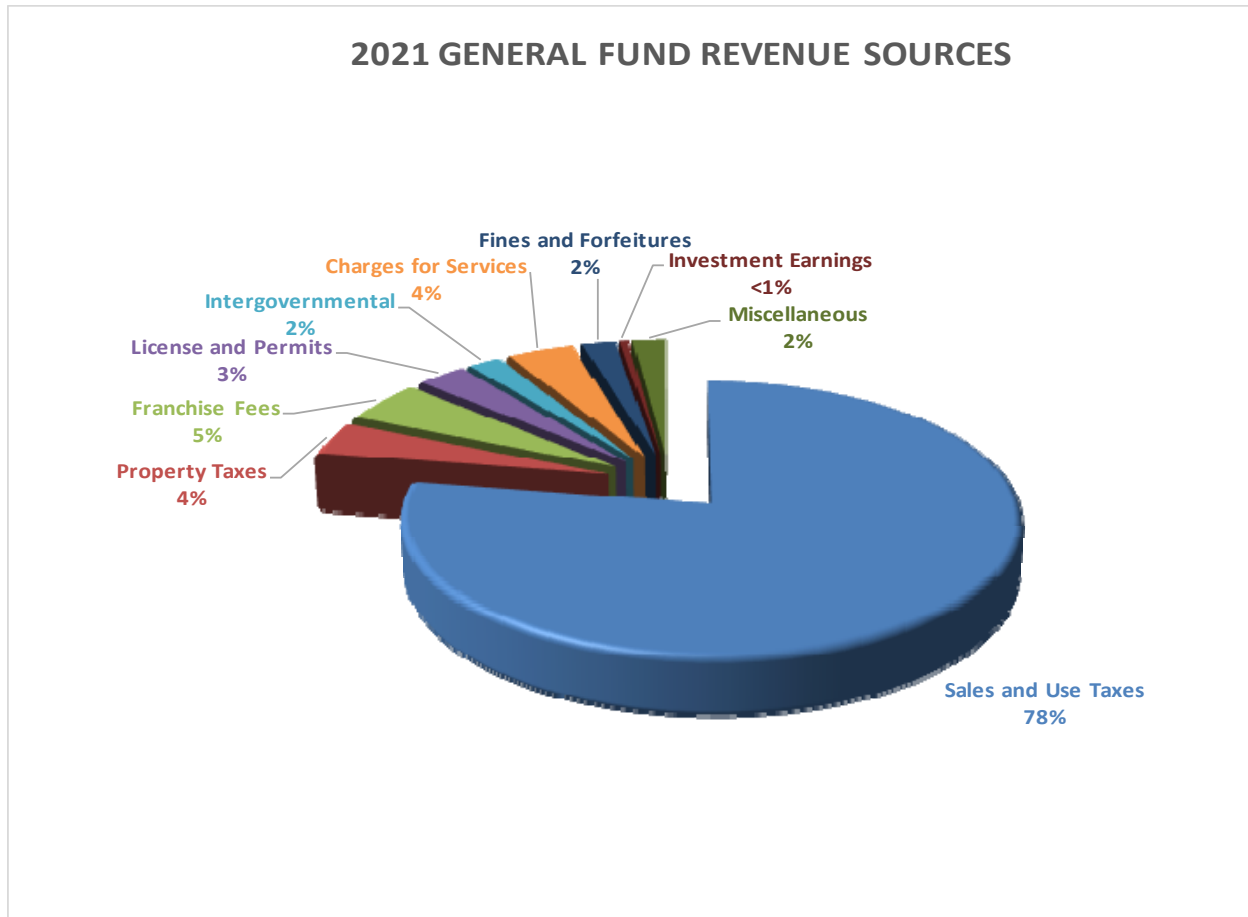
General Fund
2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Taxes:						
Sales & Use	\$ 32,749,360	\$ 32,843,781	\$ 34,875,932	\$ 35,060,810	\$ 31,396,483	\$ 35,110,810
Property	4,825,964	5,620,684	5,712,949	1,893,250	1,893,250	1,931,115
Specific Ownership	416,734	418,455	454,188	122,890	98,312	135,178
Cigarette	188,302	193,951	181,581	208,000	208,000	208,000
Franchise Fees	2,226,655	2,235,991	2,230,948	2,294,110	2,294,110	2,294,110
License and Permits	1,400,381	1,317,797	1,393,597	1,477,100	1,319,488	1,459,360
Intergovernmental	17,181,566	16,637,450	1,001,277	971,610	971,610	908,610
Charges for Services	2,473,567	2,845,356	1,201,876	1,717,730	1,433,884	1,695,730
Fines & Forfeitures	698,551	681,342	749,590	750,280	610,224	760,280
Investment Earnings	109,341	207,042	455,817	227,020	181,616	227,020
Miscellaneous	1,035,885	1,100,545	1,076,739	865,610	1,091,478	908,810
TABOR revenue refund	1,937,904	-	-	-	-	-
Total Revenues	65,244,210	64,102,394	49,334,494	45,588,410	41,498,455	45,639,023
Expenditures						
General Government	14,659,740	15,710,091	16,898,031	18,877,110	18,185,249	17,922,457
Public Safety	34,276,896	35,473,169	22,006,497	14,550,380	14,346,240	14,976,790
Highways and Streets	4,535,440	4,371,954	4,749,608	5,228,100	5,183,302	4,885,340
Welfare	350,236	484,996	538,043	559,570	529,110	363,145
Culture and Recreation	5,111,272	4,998,382	5,306,369	5,733,620	5,369,861	4,938,908
Capital Outlay	115,881	86,010	95,574	-	-	-
Total Expenditures	59,049,465	61,124,602	49,594,122	44,948,780	43,613,762	43,086,640
Other Financing Sources (Uses)						
Transfers In	-	292,053	-	-	-	-
Transfers Out	(2,286,228)	-	(194,719)	(3,150,000)	(3,150,000)	(3,208,900)
Total Other Financing Sources (Uses)	(2,286,228)	292,053	(194,719)	(3,150,000)	(3,150,000)	(3,208,900)
Excess (Deficiency) of Financial Sources over Financial Uses	3,908,517	3,269,845	(454,347)	(2,510,370)	(5,265,307)	(656,517)
Fund Balance, Beginning of Year	\$ 9,150,373	\$ 13,058,890	\$ 16,328,735	\$ 13,896,115	\$ 15,874,388	\$ 10,609,081
Fund Balance, End of Year	\$ 13,058,890	\$ 16,328,735	\$ 15,874,388	\$ 11,385,745	\$ 10,609,081	\$ 9,952,564

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

General Fund Revenues

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



General Fund Revenue Sources Summary						
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Sales and Use Taxes	\$ 33,354,396	\$ 33,456,188	\$ 35,511,701	\$ 35,391,700	\$ 31,702,795	\$ 35,453,988
Property Taxes	4,825,964	5,620,684	5,712,949	1,893,250	1,893,250	1,931,115
Franchise Fees	2,226,655	2,235,991	2,230,948	2,294,110	2,294,110	2,294,110
License and Permits	1,400,381	1,317,797	1,393,597	1,477,100	1,319,488	1,459,360
Intergovernmental	17,181,566	16,637,450	1,001,277	971,610	971,610	908,610
Charges for Services	2,473,567	2,844,351	1,338,157	1,717,730	1,433,884	1,695,730
Fines and Forfeitures	698,551	681,342	749,590	750,280	610,224	760,280
Investment Earnings	109,341	207,042	455,817	227,020	181,616	227,020
Miscellaneous	1,035,885	1,101,550	940,458	865,610	1,091,478	908,810
TABOR Revenue Refund	1,937,904	-	-	-	-	-
Interfund Transfers	-	292,053	-	-	-	-
Total	\$ 65,244,210	\$ 64,394,447	\$ 49,334,494	\$ 45,588,410	\$ 41,498,455	\$ 45,639,023

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

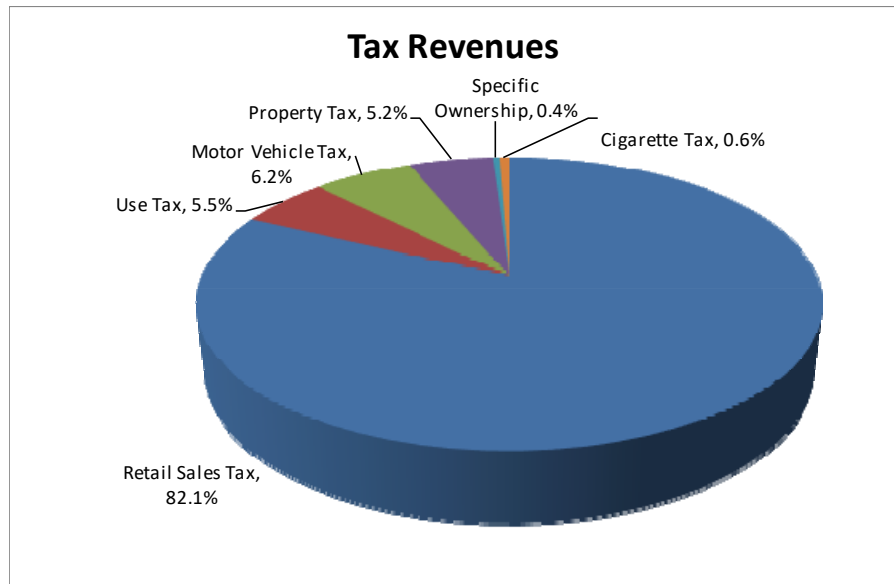
General Fund Revenues

Revenues in this fund are projected to increase slightly from the 2020 adopted budget of \$45,588,410 to an estimated \$45,639,023 in 2021. As compared to the 2020 year-end estimates, the projected increase is \$4,140,568.

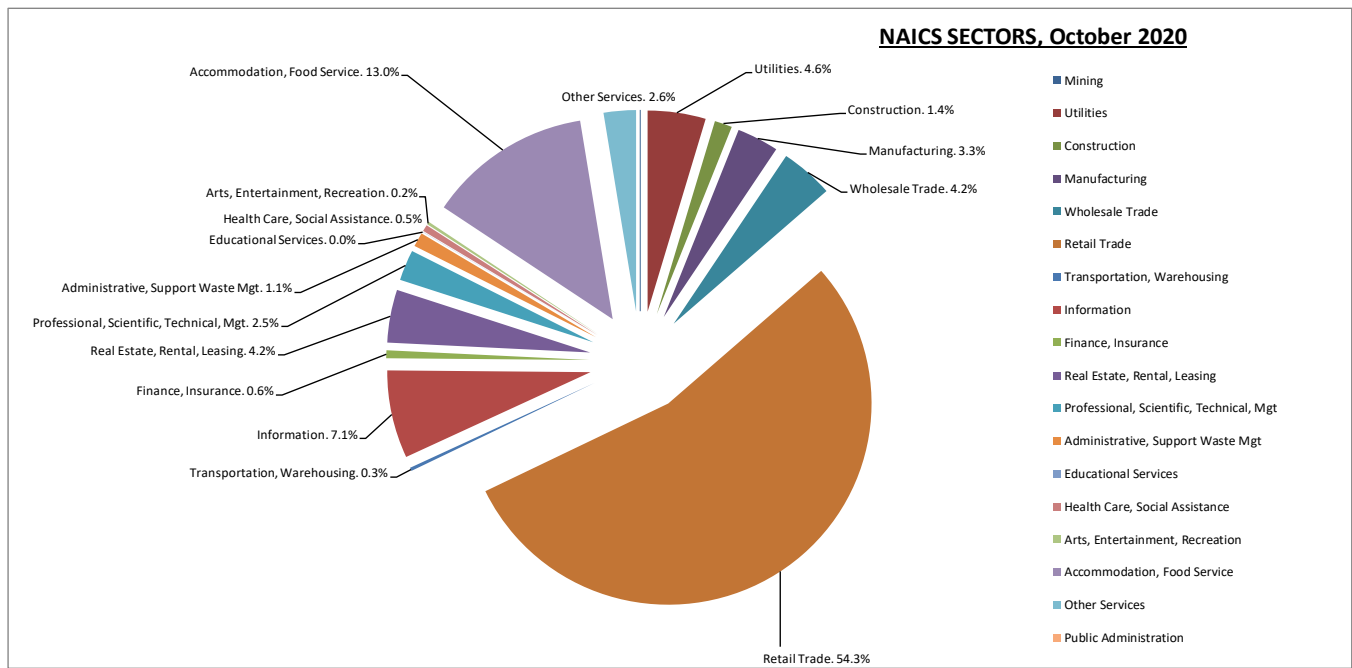
Total Revenues budgeted for the General Fund are \$45,639,023, broken down as follows:

Taxes - \$37,385,103

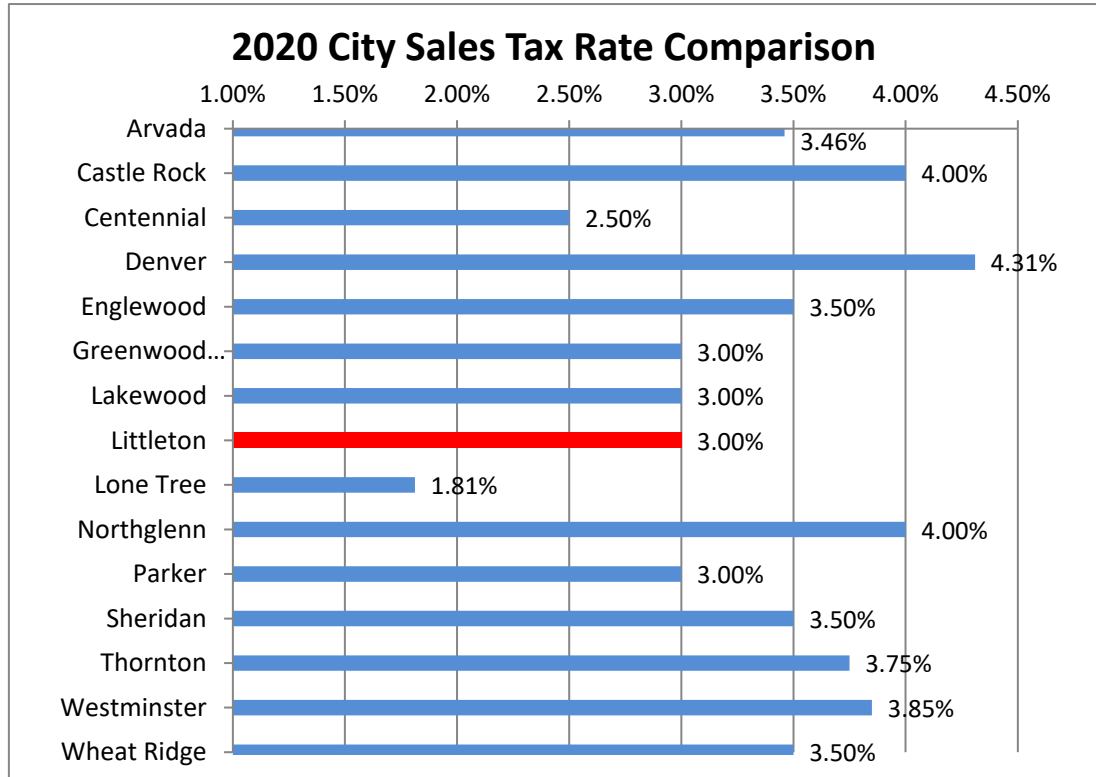
Retail Sales Tax — Retail sales taxes are expected to be 30,760,810, equivalent to 2020 budgeted revenues. Retail sales tax is the largest single source of revenue for Littleton. The sales tax rate for the city is 3.0%. The largest source of tax revenues comes from the retail trade area. Sales tax revenues in 2020 are estimated to be \$2,597,483 (8%) lower than the budgeted amount. Revenues for 2021 are conservatively estimated to rebound to 2020 budgeted levels after a sharp decrease in 2020 revenue due to the impacts of COVID-19.



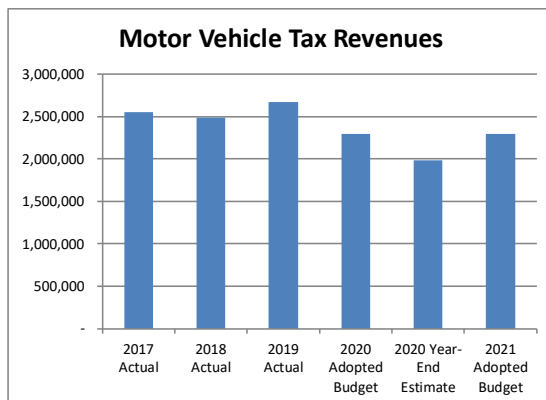
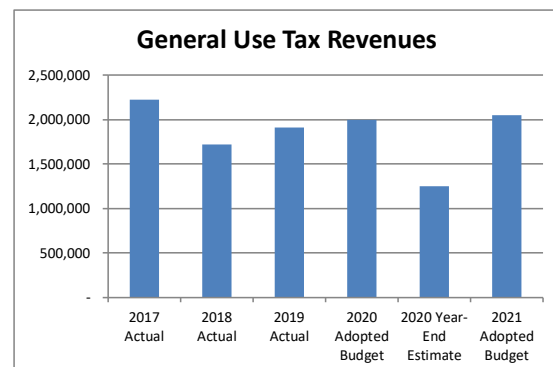
The following graph depicts the categories and percentages of sales and use tax revenues as of October 2020.



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



General Use Tax – The general use tax is paid by businesses in Littleton on equipment or goods which they purchased where Littleton retail sales tax has not previously been collected. The amount budgeted for 2021 is \$2,050,000. This tax is a highly volatile revenue source. General use taxes in 2017 increased due to two large payments for business capital investment. Activity is expected to rebound from the impacts of COVID-19 and remain at average historic levels in 2021.



Sales Tax – Motor Vehicles – This tax is on motor vehicles purchased by Littleton residents. The tax is collected for the city by the applicable county clerk at the time a motor vehicle is registered. \$2,300,000 is anticipated for 2021. Littleton has seen a slight year-over year decline for the past couple of years. The estimate for 2020 is \$314,141 (14%) less than budgeted, while the 2021 budget is \$314,141 (16%) more than the 2020 estimate.

Property Taxes – Property tax revenue budgeted in the General Fund is \$1,931,115 and constitutes 4% of the fund's revenues. With growth in the City of Littleton limited, increases in property tax revenues are primarily dependent on assessed valuations. Property tax revenues are projected using the preliminary assessed valuation calculations provided by Arapahoe, Jefferson, and Douglas counties in August. The property tax levy remained at 6.662 mills from 1991-2018. However, as a result of the fire inclusion in 2019, the property tax levy has been reduced to 2.0 mills resulting in a significant decrease in property tax revenue in 2020 and going forward.

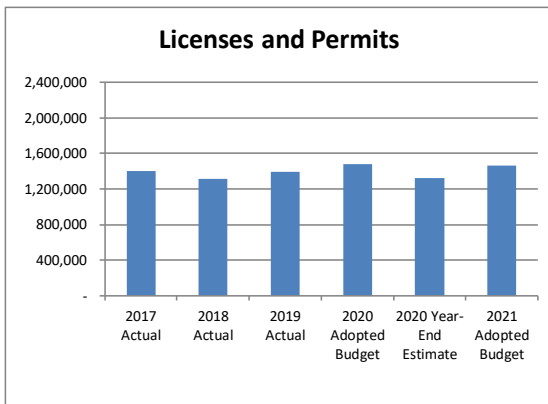
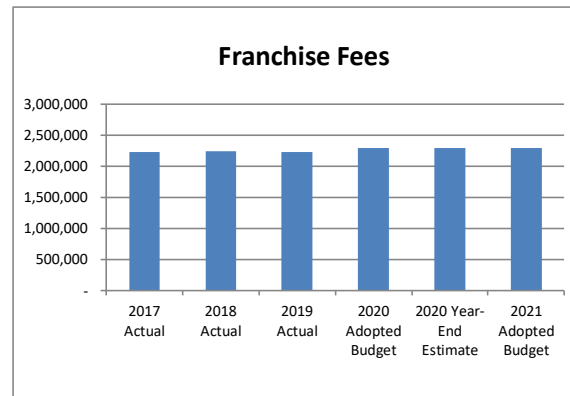
A typical property owner paid property taxes to the following jurisdictions for 2019 taxes paid in 2020. (Assume a \$370,000 actual value of the home. The County assessed residential value in 2019 was 7.15% of actual value or \$26,455 in this example.) Please note this is only an example as your actual rates and jurisdictions may differ.

<u>Jurisdiction</u>	<u>Mill Levy</u>	<u>Taxes Paid</u>	<u>%</u>
Littleton School Dist #6	59.266	\$ 1,567.88	64.0%
Arapahoe County	11.685	309.13	12.6%
South Metro Fire Rescue	9.250	244.71	10.0%
S Suburban Park & Rec	8.365	221.30	9.0%
City of Littleton	2.000	52.91	2.2%
Developmental Disability	1.000	26.46	1.1%
Urban Drainage & Flood	0.900	23.81	1.0%
Urbn Drnge&Fld (S Platte)	0.097	2.57	0.1%
	<u>92.563</u> mills	<u>\$ 2,448.75</u>	<u>100.00%</u>

Other Taxes – This revenue is from general cigarette tax and specific ownership tax. General cigarette tax is distributed to the city by the State of Colorado and the specific ownership tax is distributed to the city by the county treasurers of Arapahoe, Douglas and Jefferson Counties. Other taxes will generate \$343,178 in revenues in 2021. The cigarette taxes and specific ownership taxes are estimated based on historical trends.

Franchise Fees – \$2,294,110

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



License and Permits – \$1,459,360

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

Building Permits – \$1,200,000

Liquor and MMJ Licenses – \$140,200

Contractor Licensing Fees – \$89,000

Other Licenses and Permits – \$30,160

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

Intergovernmental – \$908,610

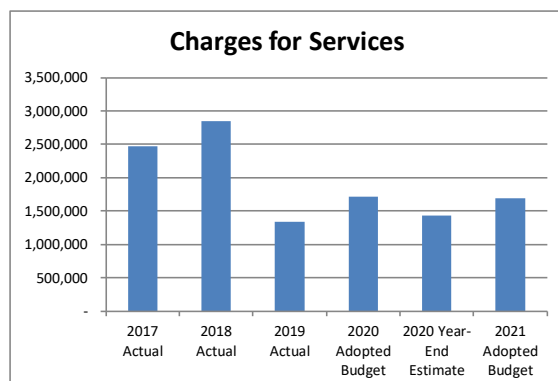
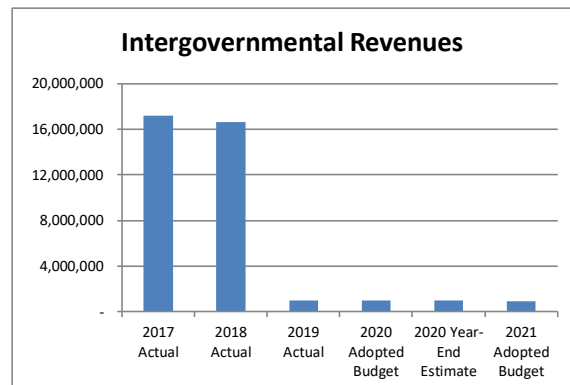
Intergovernmental revenues make up 2% of the total revenues in the General Fund. In 2018 and prior, fire partner contract reimbursements were a significant source of intergovernmental revenue. The sources are as follows:

Littleton Public School Police Officers – \$418,870

County Road and Bridge – \$283,000

Motor Vehicle Registration – \$155,000

State/County – \$51,740



Charges for Services – \$1,695,730

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

Permit Review/Plan Check Fees – \$856,450

Engineering Review Fees – \$440,000

Court Costs – \$83,000

Sidewalk 50/50 – \$70,000

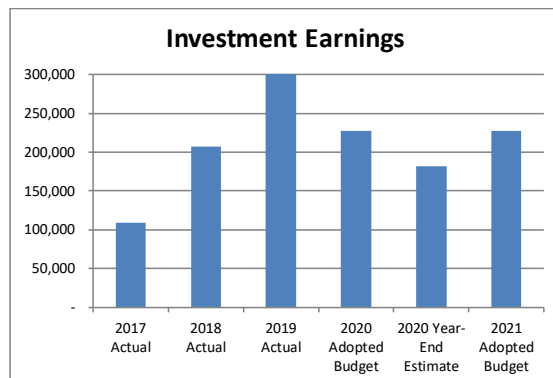
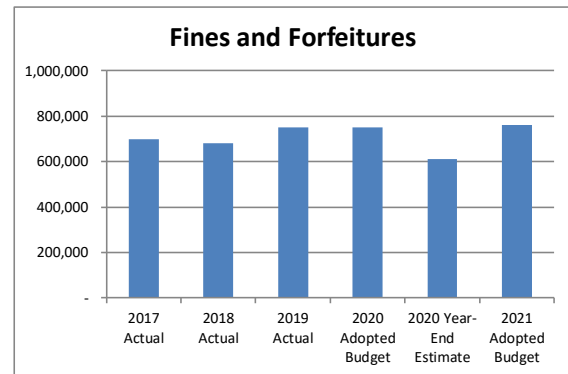
E-Ticketing Surcharge – \$52,900

Collection Fees (EMS) – \$50,000

Other – \$143,380

Fines and Forfeitures – \$760,280

Revenues derived from fines and forfeitures are 2% of the total General Fund budget. Revenue in this category is comprised of court fines budgeted at \$722,280, and library fines, budgeted at \$38,000.



Investment Earnings – \$227,020

Investment earnings represent less than 1% of the total revenues budgeted for the General Fund in 2021.

Miscellaneous – \$908,810

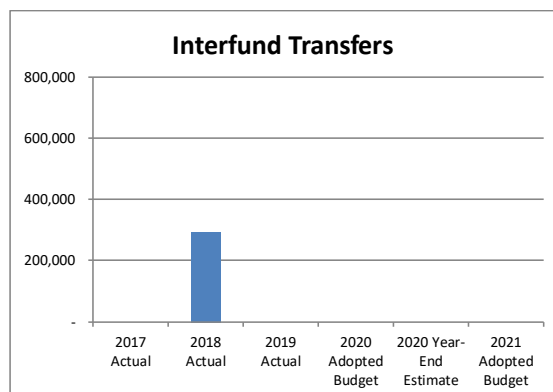
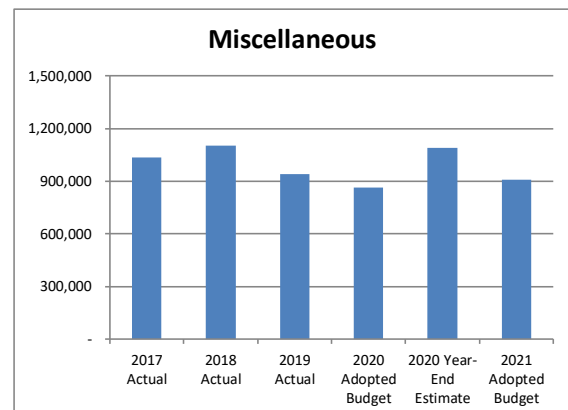
Miscellaneous revenues represent 2% and are as follows:

Reimbursements from other funds – \$600,200

Overtime reimbursements – \$115,770

Rebates – \$51,000

Other revenues – \$141,840



Interfund Transfers – \$0

No interfund transfers are anticipated in 2021.

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

General Fund Revenues by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted	Year-End	Adopted
Account Number and Description		Actual	Actual	Actual	Budget	Estimate	Budget
01-171-5011	Retail Sales	27,970,515	28,635,410	30,301,286	30,760,810	28,163,372	30,760,810
01-171-5014	General Use	2,225,995	1,720,265	1,906,837	2,000,000	1,247,252	2,050,000
01-171-5015	Sales . Motor Vehicles	2,552,850	2,488,106	2,667,809	2,300,000	1,985,859	2,300,000
01-171-5021	Property Tax.Current Year	4,823,690	5,615,643	5,711,690	1,893,250	1,893,250	1,931,115
01-171-502X	TABOR Refund	1,937,904	-	-	-	-	-
01-171-5022	Property Tax.Delinquent	(3,270)	110	(5,539)	-	-	-
01-171-5023	Penalties On Del Tax	5,544	4,931	6,798	-	-	-
01-171-5031	Specific Ownership Tax	416,734	418,455	454,188	122,890	98,312	135,178
01-171-5032	General Cigarette Tax	188,302	193,951	181,581	208,000	208,000	208,000
01-171-5111	License . City Liquor	10,178	8,681	8,885	10,000	8,000	10,000
01-171-5112	License . Liquor Renewal	9,650	9,100	10,270	10,000	8,000	10,000
01-171-5113	License . Liquor Transfer	2,550	1,800	3,000	-	-	-
01-171-5114	License . Liquor Occup. Tax	102,780	96,240	109,886	110,000	88,000	110,000
01-171-5115	License . Liquor Mgr. License	675	1,050	1,975	1,200	960	1,200
01-171-5116	License . Temporary	400	500	600	-	-	-
01-171-5118	License . App Fee	5,560	7,635	5,715	5,000	4,000	5,000
01-171-5119	License . Fine in Lieu of Suspension	628	1,028	4,891	-	-	-
01-171-5120	License . MMJ Mgr License	1,200	-	400	-	-	-
01-171-5121	License . MMJ City	-	2,000	2,000	-	-	-
01-171-5122	License . Renewal	6,000	4,000	2,000	4,000	3,200	4,000
01-171-5124	License . MMJ Trade/Corp Name	750	-	-	-	-	-
01-171-5127	License . MMJ App Fee	2,500	-	-	-	-	-
01-171-5194	Arboriculture License	2,350	800	1,575	1,600	1,280	1,600
01-171-5195	Sign Permits/Strips	550	362	625	350	280	350
01-171-5197	Revocable Licenses	3,400	3,400	3,400	3,400	2,720	3,400
01-171-5198	Other Licenses & Permits	275	125	-	250	200	250
01-171-5231	Electric	1,138,470	1,132,067	1,141,692	1,155,020	1,155,020	1,155,020
01-171-5232	Gas	357,831	376,234	409,440	371,820	371,820	371,820
01-171-5233	Telephone	92,000	92,000	92,000	92,000	92,000	92,000
01-171-5234	Cable T. V.	638,354	635,690	587,816	675,270	675,270	675,270
01-171-5307	Arapahoe Co IGA - Vendor	6,367	5,526	6,542	6,500	6,500	6,500
01-171-5309	Highway Maint. Grant	45,240	45,240	45,240	45,240	45,240	45,240
01-171-5322	\$1.50 and \$2.50 Add'l Motor Veh Reg	160,591	160,016	163,681	155,000	155,000	155,000
01-171-5331	County Road & Bridge	259,088	279,793	284,803	283,000	283,000	283,000
01-171-5504	Sale of Plans/Rpts/Copies	-	(2)	5	-	-	-
01-171-5507	SMHO Vehicle Maintenance	11,629	6,154	12,292	10,030	8,024	10,030
01-171-5700	Interest Earnings	108,386	206,087	454,862	226,070	181,616	227,020
01-171-5701	Cash Discounts Earned	21	76	1,507	-	-	-
01-171-5705	Interest Earnings - Loans to LIFT	955	955	955	950	-	-
01-171-5712	Rent.Light Rail Station	4,400	5,236	4,812	4,800	3,840	4,800
01-171-5713	Rent - 5890 S. Bemis	-	360	120	240	192	240
01-171-5715	DLK . Parking Lot Rent	1,800	1,800	1,800	1,800	1,440	1,800
01-171-5723	Misc Contribution/Donation	(1,000)	-	-	-	-	-
01-171-5802	Restitution/City	-	-	-	100	80	100
01-171-5803	NSF Fees	1,182	1,190	980	1,000	800	1,000
01-171-5807	Recycle Income	827	5,733	2,197	1,900	1,520	1,900
01-171-5808	Tree Sales	9,517	8,569	9,419	9,000	7,200	9,000
01-171-5811	Other Misc. Revenues	5,450	7,589	10,490	1,000	800	1,000
01-171-5817	Repayment of LIFT Loan	-	-	-	-	-	-
01-171-5818	LIFT Sales Tax Increment Refund	-	-	-	-	270,000	-
01-171-5851	Rebates	106,449	89,071	73,518	51,000	58,390	51,000
01-171-5852	Admin Fee - Cunningham FPD	12,881	-	-	-	-	-
01-171-5874	Sewer Utility Fund	510,000	525,000	540,750	557,000	557,000	600,200
01-171-5930	Sale of Capital Assets	-	-	-	-	-	-
01-110-5522	Events	32,834	44,260	34,510	43,500	34,800	43,500
01-110-5812	Sponsorships	15,973	16,080	21,000	25,000	20,000	25,000
01-140-5850	Reimb of Expenditures	-	377	-	-	-	-
01-150-5854	Over/Short . Finance	13	1	-	-	-	-
01-172-5504	Open Records Request	1,107	469	567	250	200	250
01-172-5811	Other Misc. Revenues	-	-	116	-	-	-
01-173-5320	Public Defender - DOLA	-	-	23,550	-	-	-
01-173-5502	Court Costs	77,348	79,083	90,500	83,000	66,400	83,000
01-173-5518	Processing Fee . OJ/Warran	2,925	2,170	2,955	2,500	2,000	2,500
01-173-5523	E-Ticketing Surcharge	51,621	49,298	52,248	52,900	42,320	52,900
01-173-5600	Court Fines	664,208	651,921	724,450	722,280	577,824	722,280
01-173-5604	Forfeitures	2,400	3,358	1,500	-	-	-
01-173-5854	Over/Short . Court	(42)	(25)	708	-	-	-
01-174-5325	DOLA - FF Heart & Circ Benefit	21,000	9,667	-	-	-	-
01-176-5731	Omnibus Program	8,779	7,267	7,537	7,000	5,600	7,000
01-178-5304	R T D	30,811	31,427	32,054	33,000	33,000	-

General Fund Revenues by Line Item (Continued)

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-178-5721	Contributions . Riders	7,825	3,638	2,665	3,500	2,800	3,500
01-201-5320	State Grant Revenue	-	1,155	-	30,000	30,000	-
01-201-5504	Sale of Plans/Rpts/Copies	425	-	5	-	-	-
01-201-5505	Police Reports	8,796	10,452	14,947	10,500	8,400	10,500
01-201-5506	Police Name Check - W/Letter	220	240	120	100	80	100
01-201-5507	Fingerprints	10,795	6,690	-	-	-	-
01-201-5508	Crime Lab - Photos	-	280	-	-	-	-
01-201-5511	Crime Lab - CD/DVD Disks	726	980	637	500	400	500
01-201-5512	Comm Center Audio Tapes	150	320	390	300	240	300
01-201-5513	Sex Offender - Initial Reg	1,450	2,250	2,090	1,500	1,200	1,500
01-201-5514	Sex Offender - Subseq. Reg	3,125	2,670	2,721	3,000	2,400	3,000
01-201-5515	Extra Duty Administrative	1,393	1,915	2,662	2,000	1,600	2,000
01-201-5604	Abandoned Property	1,293	-	5,667	-	-	-
01-201-5800	Overtime Reimbursement	5,618	14,490	9,184	10,000	8,000	10,000
01-201-5802	Restitution/City	1,778	4,496	4,065	4,000	3,200	4,000
01-201-5811	Other Misc Revenue	2,667	-	221	-	-	-
01-201-5854	Over/Short . Police	5	5	-	-	-	-
01-201-5863	Reimb of Expenditures	45	2,065	2,345	-	-	-
01-203-5310	Federal Grants	44,946	10,999	-	-	-	-
01-203-5330	L P S Officers	519,863	396,779	410,407	418,870	418,870	418,870
01-203-5800	Overtime Reimbursement	55,410	90,502	144,552	98,770	79,016	98,770
01-203-5811	Other Misc Revenue	-	-	1,407	-	-	-
01-204-5800	Overtime Reimbursement	2,272	10,726	19,656	7,000	5,600	7,000
01-220-5301	Fire Svcs/Littleton F P D	7,475,412	7,297,846	-	-	-	-
01-220-5302	Fire Svcs/Lockheed Martin	300,034	303,034	-	-	-	-
01-220-5303	Fire Svcs/Meadowbrook	344,788	369,653	-	-	-	-
01-220-5331	Fire Svcs/Highlands Ranch	8,273,460	8,011,444	-	-	-	-
01-220-5802	Restitution/City	214	500	-	-	-	-
01-225-5811	Collection Company Receipts	-	-	136,886	50,000	40,000	50,000
01-220-5856	Adm Fee/Littleton F P D	386,617	357,594	-	-	-	-
01-220-5857	Adm Fee/Highlands Ranch	422,190	392,561	-	-	-	-
01-220-5860	Fire - Bike Medics	9,200	6,800	-	-	-	-
01-221-5310	Dept of Homeland Security	-	17,905	-	-	-	-
01-221-5850	Reimbursed Personnel Costs	-	23,093	-	-	-	-
01-228-5512	Plan Review Fees	375,696	416,724	-	-	-	-
01-230-5850	Reimbursed Expenditures	5,991	-	-	-	-	-
01-301-5526	Engineering Review Fees	-	320,300	187,100	440,000	352,000	440,000
01-301-5811	Other Misc Revenue	-	-	-	-	-	-
01-302-5507	Street/Sidewalk/Curb	71,094	82,905	91,140	70,000	56,000	70,000
01-302-5802	Restitution/City	-	-	380	-	-	-
01-302-5811	Other Misc Revenue	5	45	800	-	-	-
01-302-5850	Reimbursed Personnel Costs	108	180	-	-	-	-
01-303-5516	Community Gardens	4,525	4,290	4,005	4,200	3,360	4,200
01-303-5811	Other Misc Revenue	2,272	3,943	5,596	2,500	2,000	2,500
01-305-5850	Reimbursed Personnel Costs	219,237	202,953	5,488	5,000	4,000	5,000
01-320-5320	State Grant	-	-	35,000	-	-	-
01-321-5151	Contr . License Fees	84,400	90,825	89,150	89,000	71,200	89,000
01-321-5152	Contr . Registration Fees	10,300	10,900	11,750	12,000	9,600	12,000
01-321-5153	Rental Registration License Fee	2,220	2,810	1,460	2,560	2,048	2,560
01-321-5191	Building Permits	1,148,843	1,072,068	1,130,506	1,223,740	1,110,000	1,200,000
01-321-5192	Building Permits - Temp	5,800	5,500	10,400	4,000	10,000	10,000
01-321-5506	Re.inspection Fees	2,750	2,725	4,400	2,000	1,300	2,000
01-321-5512	Plans Checking	535,943	469,225	509,918	600,000	540,000	578,000
01-321-5519	Elevator Certification	36,400	31,800	-	-	-	-
01-321-5800	Other Misc. Revenues	1,177	60	-	-	-	-
01-321-5854	Over/Short Building	(7)	73	(6)	-	-	-
01-322-5503	Zoning & Subdivision	67,024	205,873	115,341	276,450	221,160	276,450
01-520-5509	Library Computer Fees	5,800	6,265	4,037	6,300	5,040	6,300
01-520-5513	Library Public Leased Copi	6,354	6,608	8,854	6,700	5,360	6,700
01-520-5600	Library Fines	30,022	25,035	13,082	28,000	32,400	38,000
01-520-5730	Library Gift Account	-	-	300	-	-	-
01-520-5811	Other Misc Revenue	1,035	625	-	-	-	-
01-520-5854	Over/Short . Library	9	6	6	-	-	-
01-522-5510	LIRC	12,740	20,595	51,810	40,000	32,000	40,000
01-522-5723	LIRC Contribution/Donation	-	235	4,040	-	-	-
01-560-5505	Digital Photo Sales	-	1,006	605	1,000	800	1,000
01-560-5510	Museum Fees	17,275	18,029	10,290	18,500	14,800	18,500
01-560-5710	Museum Facility Rent	2,425	1,875	1,325	2,000	1,600	2,000
01-560-5727	Museum Donation Box	9,696	9,954	8,455	10,000	8,000	10,000
01-560-5811	Other Misc. Revenues	19,710	18,494	19,910	18,500	14,800	18,500

General Fund Revenues by Line Item (continued)

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
01-564-5811	Other Misc. Revenues	2,190	-	-	-	-	-
01-567-5500	Museum Store Sales	35,334	36,052	32,237	37,000	29,600	37,000
01-600-5944	Tr In . SMCC	-	292,053	-	-	-	-
<i>Total General Fund Revenues</i>		<i>65,244,210</i>	<i>64,394,447</i>	<i>49,334,494</i>	<i>45,588,410</i>	<i>41,498,455</i>	<i>45,639,023</i>

General Fund Expenditures

Expenditures in the General Fund are projected to decrease \$1,803,240 (4%) from the 2020 budget of \$48,098,780 to an estimated \$46,295,540 in 2021; there is a projected decrease of \$468,222 in expenditures from the 2020 year-end estimate to the 2021 budget.

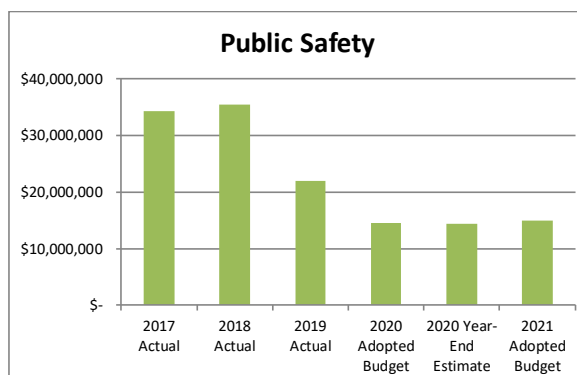
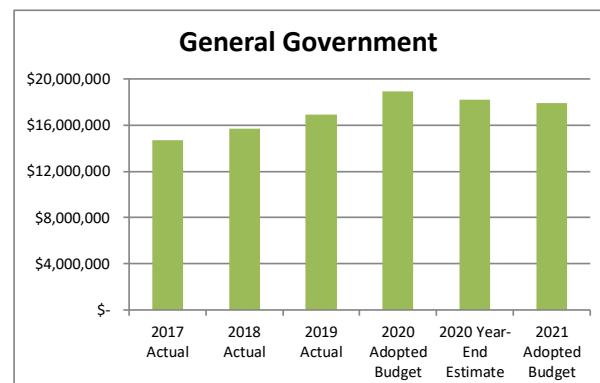
Total Expenditures budgeted for the General Fund are broken down as follows:

General Fund Expenditures by Function						
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
General Government	\$ 14,713,810	\$ 15,717,276	\$ 16,908,542	\$ 18,877,110	\$ 18,185,249	\$ 17,922,457
Public Safety	34,289,090	35,473,169	22,006,500	14,550,380	14,346,240	14,976,790
Highways and Streets	4,554,738	4,434,529	4,825,903	5,228,100	5,183,302	4,885,340
Welfare	453,079	484,996	538,043	559,570	529,110	363,145
Culture and Recreation	5,038,748	5,014,632	5,315,134	5,733,620	5,369,861	4,938,908
Transfers Out	2,286,228	-	194,719	3,150,000	3,150,000	3,208,900
Total	\$ 61,335,693	\$ 61,124,602	\$ 49,788,841	\$ 48,098,780	\$ 46,763,762	\$ 46,295,540

General Government – \$17,922,457

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

General government expenditures are budgeted to decrease by \$954,653 or about 5% as compared to the 2020 budget.



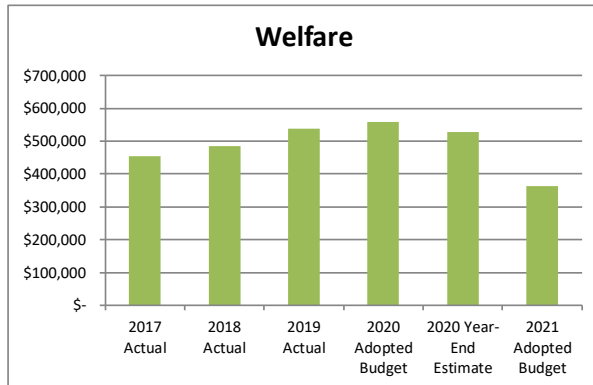
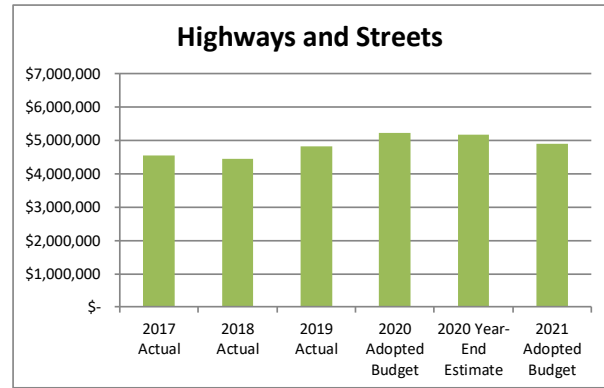
Public Safety – \$14,976,790

Included in this function are Police and Dispatch. Public Safety expenditures are budgeted to increase by \$426,410 or 3% as compared to the 2020 budget.

Highways and Streets – \$4,885,340

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

Highway and Streets expenditures are budgeted to decrease by \$342,760 or about 7% as compared to the 2020 budget.

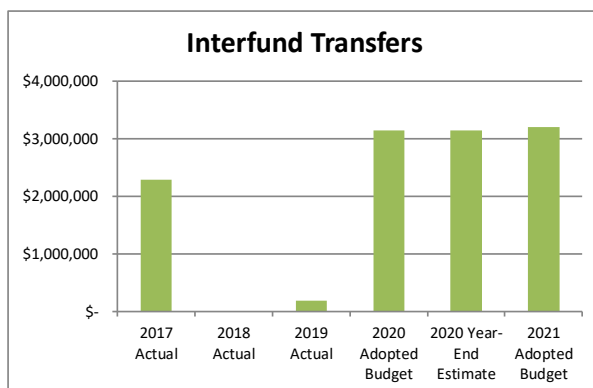
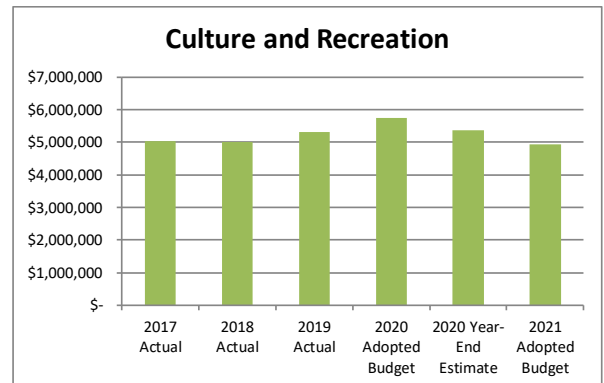


Welfare – \$363,145

Welfare services provided by the city include the Omnibus transportation program; the Aging Well Resource Center and the Immigrant Resource Center. Expenditures are budgeted to decrease by \$196,425 or about 35% as compared to the 2020 budget.

Culture and Recreation – \$4,938,908

Included in this function are Library, Museum and Grounds Maintenance. Expenditures are budgeted to decrease by \$794,712 or 14% as compared to the 2020 budget.



Interfund Transfers – \$3,208,900

Included in this function are transfers out of the General Fund. \$3,158,900 will be transferred to the Capital Projects Fund as a result of the fire inclusion, and \$50,000 will be transferred to the Geneva Village Fund.

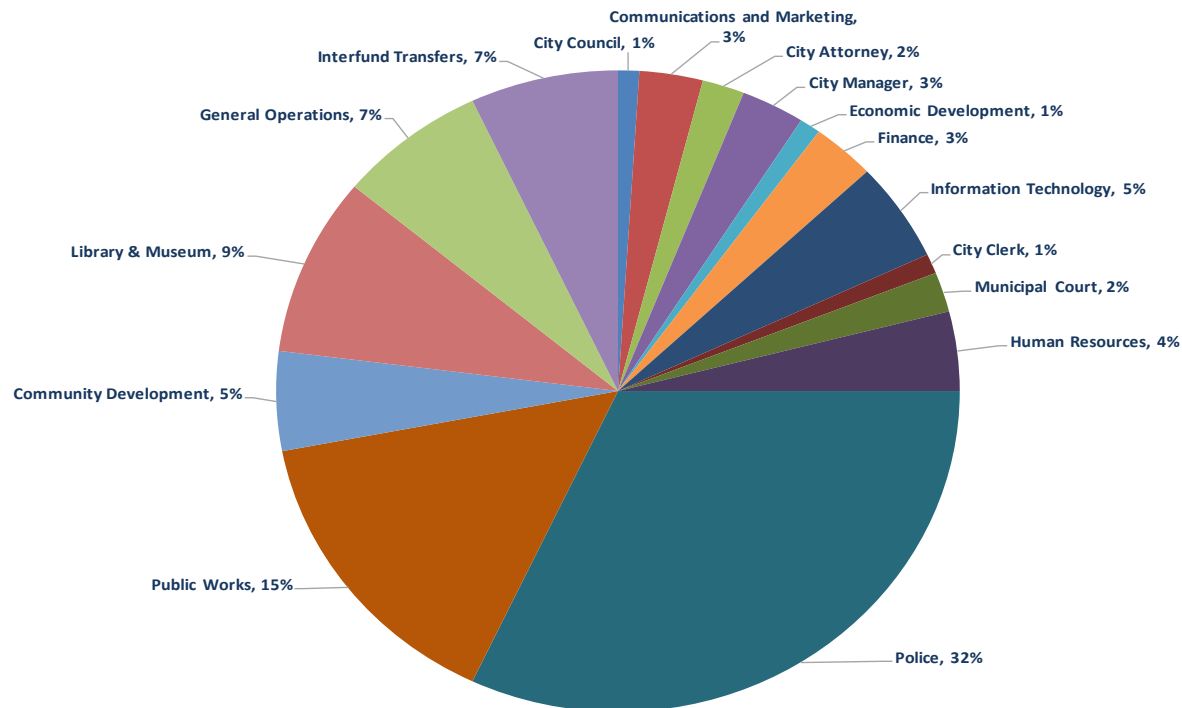
Prior year transfers primarily include the City's share of costs for the South Metro Communications Center and the transfer of fund balance in excess of 17% to the Capital Projects Fund.

General Fund Expenditures

The graphs below show the breakdown of expenditures by department.

Department Summary						
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
City Council	\$ 320,202	\$ 223,702	\$ 229,004	\$ 392,800	\$ 355,860	\$ 350,603
Communications and Marketing	1,049,013	981,156	1,096,672	1,248,140	1,034,300	1,204,834
City Attorney	586,588	677,221	717,759	779,030	730,010	811,933
City Manager	585,346	861,689	933,027	1,471,330	1,660,605	1,218,965
Economic Development	539,968	479,143	557,566	693,880	746,285	446,408
Finance	973,886	981,915	1,176,836	1,363,130	1,218,599	1,531,182
Information Technology	1,893,047	1,899,856	2,054,255	2,502,950	2,355,039	2,506,958
City Clerk	354,628	364,885	368,878	429,940	376,460	296,631
Municipal Court	623,096	690,360	805,923	811,770	793,320	793,784
Human Resources	1,175,101	1,250,519	1,328,483	1,559,480	1,621,501	1,634,396
Police	12,245,994	13,027,046	13,534,909	14,550,380	14,346,240	14,976,790
Fire	22,043,096	22,446,123	8,471,591	-	-	-
Public Works	6,806,284	6,790,880	7,255,631	7,525,520	7,312,538	7,107,887
Community Development	2,514,216	2,844,960	3,008,707	2,846,290	2,566,020	2,540,821
Library & Museum	4,159,563	4,296,439	4,607,721	4,958,350	4,696,155	4,232,818
General Operations	3,179,437	3,308,710	3,447,160	3,815,790	3,800,830	3,432,630
Interfund Transfers	2,286,228	-	194,719	3,150,000	3,150,000	3,208,900
Total	\$ 61,335,693	\$ 61,124,602	\$ 49,788,841	\$ 48,098,780	\$ 46,763,762	\$ 46,295,540

2021 GENERAL FUND EXPENDITURES BY DEPARTMENT



City Council Budget Summary

*Did You Know?
City Council adopted the
20-year vision and
comprehensive plan for
Littleton in 2019. This
strategic plan outlines
goals, policies, and
action steps for the next
20 years.*

City Council

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

Major Programs – by allocation

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

Service Delivery Improvements for 2020

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

2020-2021 Council Goals and Objectives

Goal 1: Quality Community - Envision Littleton – To work together with the community towards the common goals outlined in the Comprehensive Plan. To promote a sense of discovery and connection, encouraging members of the community to express their beliefs and values, as well as build lasting relationships that contribute to the overall success of the city.

- Objective 1: Unified Land Use Code (ULUC)
- Objective 2: Additional Code Enhancements
- Objective 3: Littleton Engineering Design Standards (LEDS)
- Objective 4: Economic Development Strategic Planning

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

- Objective 1: Evaluate and prioritize existing programs and services (Priority Based Budgeting)
- Objective 2: Evaluate fees for service (Fee Structures)
- Objective 3: Identify, assess, and prioritize long-term capital needs (Long-Term Capital Needs)
- Objective 4: Identify and assess opportunities for funding (Long-Term Funding Needs)

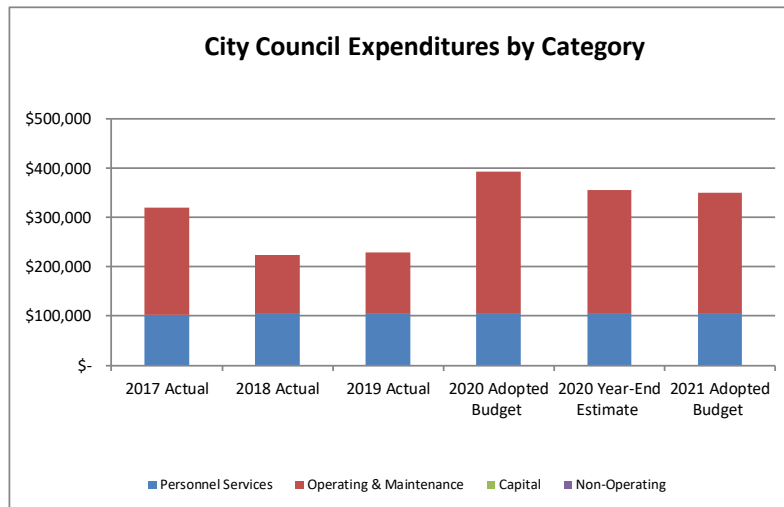
Goal 3: Good Governance – To be responsive, approachable, welcoming, fair and accountable internally and externally. Facilitate on-going conversation that captures all the considerations involved in assuring interests are addressed and reflected in city policy initiatives.

- Objective 1: High Performing Organization
- Objective 2: Strategic Communications
- Objective 3: Strategic Partnerships
- Objective 4: Technology Strategic Planning

City Council

Expenditures by Line Item

Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
City Council Expenditures							
01-100-6010	Salary . Regular	94,616	96,900	98,538	96,900	96,900	96,901
01-100-6030	Social Security	5,866	6,008	6,110	6,010	6,010	6,008
01-100-6035	Medicare	1,372	1,405	1,429	1,400	1,400	1,405
01-100-6040	Worker's Comp. Ins.	147	141	123	130	130	107
01-100-6160	Unemployment Insurance	181	177	190	190	190	202
01-100-7110	Supplies Office	4,996	2,968	4,596	3,000	3,000	3,000
01-100-7112	Printer Supplies	-	-	1,404	-	2,500	2,500
01-100-7280	Books Magazines Subscriptions	45	125	40	350	350	350
01-100-7285	Dues & Memberships	-	-	-	300	300	300
01-100-7420	Business Meetings	1,136	2,484	3,557	3,500	3,500	3,500
01-100-7430	Professional/Consulting Sv	112,427	17,225	16,683	25,000	25,000	25,000
01-100-7431	Audit	34,000	42,000	44,457	34,520	35,690	42,830
01-100-7450	Learning & Education	22,819	12,735	18,147	33,000	16,390	20,000
01-100-7461	1048 Council Outreach	23,539	13,750	15,909	20,000	20,000	15,000
01-100-7462	Local Partnership Funding	-	-	-	86,500	65,000	65,000
01-100-7463	Town Hall Arts Center Funding	-	-	-	38,500	38,500	38,500
01-100-7464	Boards & Commissions Dinner	9,752	13,797	11,348	15,000	15,000	12,500
01-100-7467	Council Breakfasts	6,488	2,277	2,542	6,000	6,000	3,000
01-100-7468	Council Projects	-	8,442	1,979	15,000	15,000	12,000
01-100-7469	Youth in Government	-	-	-	5,000	5,000	-
01-100-7540	Copier Lease - Non Lewan	2,818	3,268	1,952	2,500	-	2,500
Total City Council Expenditures		320,202	223,702	229,004	392,800	355,860	350,603



Communications & Marketing Budget Summary

Did You Know?

The Littleton Report is citizens' #1 source of information about the city. Littleton.gov had 330,379 visitors in the past 12 months. The city has 8,362 followers on Facebook and 9,864 on Twitter.

Communications and Marketing

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

Three primary strategic communications programs:

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

Major Programs – by allocation

- **Graphic Design/Citywide Production Services:** Manage design and printing needs across the organization, i.e. forms, business cards, signs, banners, posters, paper supply, the *Littleton Report*, Annual Budget, *Littleton Calendar and Annual Report*, etc.
- **Special Event Permit Management:** Implemented new event permit ordinance in early 2020, manage online permits, review and facilitate approval of more than 100 events annually.
- **Special Events:** Including - Littleton Twilight Criterium, the premier single-day cycling event in Colorado; three, free, family summer Little Jams concerts in Bega Park; Candlelight Walk, Littleton's annual kick-off to the holiday season with attendance estimated at 20,000. Regular events were pre-empted by COVID-19 but staff developed and executed Weekends on Main which was very well received.
- **Website Management:** Oversight of five sites including littleton.gov.
- **Citizen Engagement:** Manage city accounts: openlittleton.org, Telephone Town Halls, Twitter, Facebook, Instagram and NextDoor.
- **Video/Video Program Scheduling/Live Meeting Coverage:** Upload and schedule all programming on 24/7/365 Cable Channel 8, manage contractors for coverage of live meetings of appointed boards, and creative production of videos that support and promote the city. More than 100 staff and board and commission members were trained on Zoom meetings. Facilitated transition to live meeting coverage on Zoom.

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

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

Service Delivery Improvements for 2021

- Support city-wide initiatives as a partner in informing and engaging citizens including Santa Fe PEL and code amendments.
- Team member for council chamber remodel project implementing audio/visual improvements such as HD cameras and closed captioning.
- Implement Visit Littleton Phase II to include branding and website development.

Communications & Marketing Budget Summary (continued)

Performance Summary

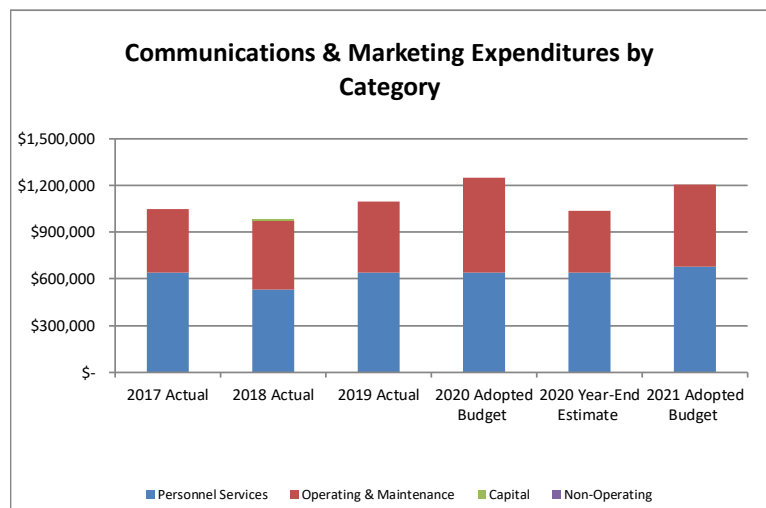
Performance Measures for Major Programs

Program	What we Measure and Why	2019 Actual	2020 Anticipated	2021 Goal
Littleton Report	Measure: Resident Survey - % state <i>Littleton Report</i> is #1 source of information about the city Reason: City Charter, Article VII, F. - Inform the public of the activities of the city administration.	n/a	70%	70%
Special Events	Measure: Attendance Reason: Guiding Principle, Connected - Littleton will remain a fun and eventful locale throughout the year, bringing residents together and drawing visitors from near and far.	Twilight Criterium: 10,000 Little Jams: 1,000 x 3 Candlelight Walk 20,000	Cancelled due to COVID, replaced by Weekends on Main	Twilight Criterium: 10,000 Little Jams: 1,000 x 3 Candlelight Walk 20,000, Weekends on Main 1 weekend per month x 5
Littleton Calendar and Annual Report	Measure: Print and distribute Reason: City Charter, Article VII, C. – “Prepare and submit to the council, as of the end of the fiscal year, a complete report on the finances and administrative activities of the city for the preceding year.”	15,000 copies	15,000 copies	7,500 copies
Littletongov.org	Measure: Resident Survey - % state Littletongov.org is the #2 source of information about the city Reason: Guiding Principle, Engaged – Civic minded in all matters affecting the direction and priorities of city government and the community.	n/a	67%	67%

Communications & Marketing

Expenditures by Line Item

Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Communications & Marketing Expenditures							
01-110-6010	Salary . Regular	497,713	416,473	496,189	505,750	505,750	525,392
01-110-6022	Special Event Overtime	-	-	248	-	-	-
01-110-6030	Social Security	31,282	25,642	29,963	30,360	30,360	32,200
01-110-6035	Medicare	7,316	6,006	7,203	7,330	7,330	7,618
01-110-6040	Worker's Comp. Ins.	762	603	613	660	660	582
01-110-6050	Medical	58,784	45,901	58,129	58,960	58,960	70,151
01-110-6051	Life	1,072	920	1,137	1,180	1,180	1,419
01-110-6052	Disability	1,420	1,219	1,506	1,570	1,570	1,629
01-110-6053	Dental	3,001	3,081	3,304	3,300	3,300	3,545
01-110-6054	Vision	559	594	684	680	680	739
01-110-6055	Short-Term Disability	163	153	184	190	190	189
01-110-6060	ICMA 401A . General Government	30,398	26,127	29,956	26,280	26,280	32,458
01-110-6140	ICMA Deferred Comp	495	1,812	1,955	3,080	3,080	3,086
01-110-6141	ICMA 457 Match 2%	5,055	2,401	5,064	2,980	2,980	-
01-110-6142	Retirement Health Savings	2,150	1,900	2,500	-	-	-
01-110-6143	Service Awards	-	-	400	-	-	-
01-110-6160	Unemployment Insurance	178	177	195	190	190	196
01-110-7110	Supplies Office	1,168	3,940	1,639	3,000	3,000	3,000
01-110-7111	Marketing Materials	15,777	28,143	19,108	31,000	11,000	31,000
01-110-7112	Printer Supplies	-	-	3,480	-	10,000	10,000
01-110-7280	Books Magazines Subscription	-	12	-	180	180	180
01-110-7285	Dues & Memberships	2,860	2,991	3,221	4,100	4,100	4,100
01-110-7300	Video Equipment/Supplies	1,965	2,992	3,128	3,000	3,000	3,000
01-110-7350	Hardware Periphery	2,292	6,159	5,713	5,000	5,000	5,000
01-110-7360	Software Maintenance & Licensing	11,603	3,775	7,630	13,000	13,000	13,000
01-110-7419	Bank Fees	285	417	478	350	350	350
01-110-7420	Business Meetings	2,259	2,218	2,033	2,000	2,000	2,000
01-110-7430	Professional/Consulting Svcs	6,794	22,974	67,963	78,500	85,000	58,500
01-110-7441 1126	Littleton Calendar	17,000	14,167	16,253	25,000	15,000	15,000
01-110-7441 1128	Littleton Report	41,732	34,711	28,235	45,000	25,000	45,000
01-110-7450	Learning & Education	8,095	6,442	22,102	16,500	14,860	11,500
01-110-7461	Special Events	117,726	142,913	138,492	175,500	50,000	175,500
01-110-7500	Printing & Binding	177,553	168,213	127,706	200,000	125,000	123,200
01-110-7540	Copier Lease - Non Lewan	1,556	894	10,261	3,500	25,300	25,300
01-110-7860	Other Equipment	-	7,185	-	-	-	-
Total Communications & Marketing Expenditures		1,049,013	981,156	1,096,672	1,248,140	1,034,300	1,204,834



City Attorney Budget Summary

Did You Know?

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

City Attorney

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

Major Programs – by allocation

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

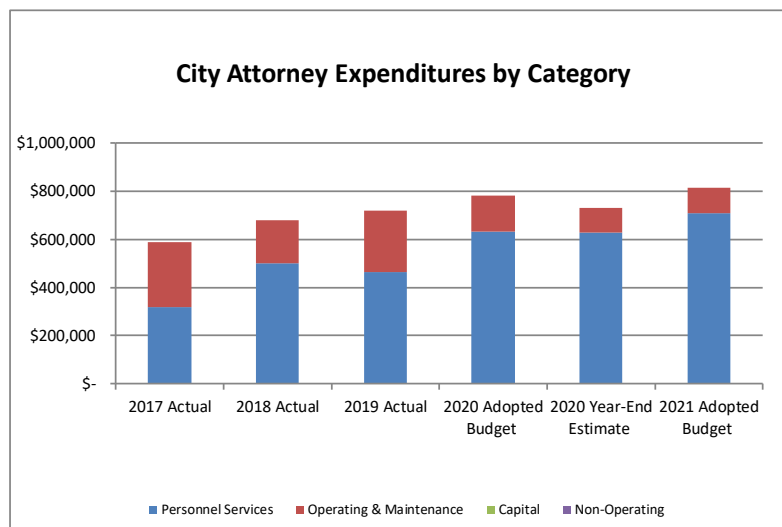
Service Delivery Improvements for 2021

Continued collaboration and engagement with various departments and stakeholders to continue to update City Codes and policies including, but not limited to: legal work on the ULUC; sales tax code updates; personnel rules; and procurement enhancements and improvements. Expanded training for the Littleton Police Department and its officers to ensure Littleton remains at the forefront of policing to mitigate risk on behalf of the city.

City Attorney

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
City Attorney Expenditures						
01-120-6010 Salary . Regular	242,828	403,859	396,401	521,000	521,000	555,359
01-120-6020 Salary . Overtime	-	742	33	-	-	-
01-120-6030 Social Security	15,098	22,108	24,225	28,660	28,660	30,633
01-120-6035 Medicare	3,531	5,938	5,665	7,560	7,560	8,053
01-120-6040 Worker's Comp. Ins.	462	778	423	930	930	788
01-120-6050 Medical	33,441	30,961	18,367	36,470	36,470	66,507
01-120-6051 Life	538	754	425	980	980	1,499
01-120-6052 Disability	721	1,000	563	1,290	1,290	1,722
01-120-6053 Dental	1,789	2,058	804	1,920	1,920	2,752
01-120-6054 Vision	333	399	166	310	310	570
01-120-6055 Short-Term Disability	80	95	41	90	90	135
01-120-6060 ICMA 401A . General Govern	15,928	23,761	12,737	24,760	24,760	38,875
01-120-6141 ICMA 457 Match 2%	3,235	5,262	3,602	8,340	4,040	-
01-120-6142 Retirement Health Savings	1,039	1,400	850	-	-	-
01-120-6143 Service Awards	-	-	-	250	250	-
01-120-6160 Unemployment Insurance	88	115	142	120	120	140
01-120-7110 Supplies Office	3,713	3,213	3,628	3,500	3,500	4,000
01-120-7112 Printer Supplies	-	-	302	-	530	530
01-120-7115 Non-Capital Equipment	-	1,295	-	3,000	3,000	2,000
01-120-7280 Books Magazines Subscripti	17,665	25,113	19,702	30,000	17,000	17,000
01-120-7285 Dues & Memberships	1,406	2,050	2,691	3,000	3,000	3,000
01-120-7350 Hardware Periphery	-	-	-	-	-	-
01-120-7360 Software Maintenance & Licensing	-	-	-	550	550	-
01-120-7420 Business Meetings	264	-	393	350	350	700
01-120-7430 Professional/Consulting Sv	-	-	940	500	500	-
01-120-7442 Personnel Recruitment	4,299	-	43,039	-	-	-
01-120-7443 Special Legal Services	230	20,467	12,430	15,250	15,250	20,000
01-120-7444 Contract Attorney	173,326	40,259	151,318	75,000	45,000	50,000
01-120-7445 Contract Prosecutor	61,100	72,525	11,449	7,000	7,000	-
01-120-7450 Learning & Education	4,431	10,932	4,755	6,000	4,280	6,000
01-120-7540 Copier Lease - Non Lewan	1,043	2,136	2,668	2,200	1,670	1,670
Total City Attorney Expenditures	586,588	677,221	717,759	779,030	730,010	811,933



City Manager Budget Summary

Did You Know?

COVID reorganization created a new Executive Team that supports the City Manager and includes Administrative Services, Asst to the City Manager, City Attorney, Communications, and Community Services.

City Manager

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

Major Programs – by allocation

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

Service Delivery Improvements for 2021

- Using the strategic guiding Vision, Comprehensive Plan (CP), and Transportation Master Plan (TMP), to prioritize key initiatives in 1-2 years, 3-5 years, and 5+ years.
- Deploy the data from Priority Based Budgeting (PBB) to understand and evaluate programs and services as well as their alignment with community wants and needs.
- Institutionalize the two-year work plans that strategically align council priorities with daily work and track with a public dashboard.

Performance Summary

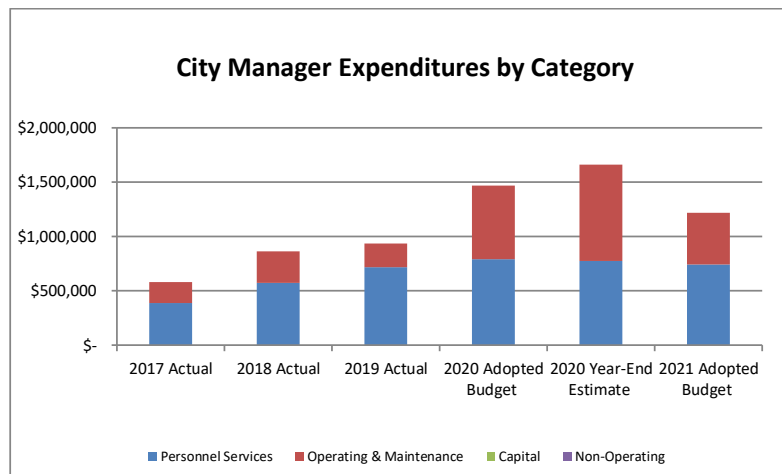
Performance Measures for Major Programs

Program	What We Measure and Why	2019 Actual	2020 Anticipated	2021 Goal
Council Goals and City Wide Projects	Measure: Work plan updates provided to council Reason: Prioritization of objectives, action steps, and key projects/initiatives is dynamic and must be periodically re-evaluated to allow inclusion of urgent issues.	Quarterly Updates	Quarterly ¹ Updates	Bi-Monthly Updates

City Manager

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
City Manager Expenditures						
01-130-6010 Salary . Regular	301,739	442,747	561,924	618,150	618,150	583,706
01-130-6020 Salary . Overtime	-	-	33	-	-	-
01-130-6030 Social Security	16,025	22,680	28,896	31,520	31,520	32,260
01-130-6035 Medicare	5,026	6,968	8,646	9,140	9,140	8,464
01-130-6040 Worker's Comp. Ins.	573	657	735	810	810	641
01-130-6050 Medical	18,022	25,869	35,596	43,280	43,280	45,199
01-130-6051 Life	637	997	1,230	1,450	1,450	1,559
01-130-6052 Disability	667	1,327	1,659	1,920	1,920	1,790
01-130-6053 Dental	1,018	2,058	2,244	2,480	2,480	2,202
01-130-6054 Vision	190	399	464	510	510	456
01-130-6055 Short-Term Disability	60	95	111	120	120	108
01-130-6060 ICMA 401A . General Govern	14,760	30,550	38,325	36,570	36,570	40,418
01-130-6141 ICMA 457 Match 2%	21,372	26,109	24,770	30,360	21,060	18,000
01-130-6142 Retirement Health Savings	584	1,400	2,050	-	-	-
01-130-6143 Service Awards	-	-	-	350	350	-
01-130-6160 Unemployment Insurance	66	94	94	120	120	112
01-130-6170 Auto Allowance	5,492	12,300	12,300	12,300	12,300	12,300
01-130-7110 Supplies Office	2,390	2,958	1,389	3,500	3,500	2,000
01-130-7112 Printer Supplies	-	-	130	-	310	310
01-130-7115 Non-Capital Equipment	11,633	1,375	-	2,000	2,000	500
01-130-7280 Books Magazines Subscripti	-	-	-	250	250	250
01-130-7285 Dues & Memberships	2,355	3,280	3,726	7,000	7,000	5,000
01-130-7350 Hardware Periphery	-	-	1,039	-	-	-
01-130-7360 Software Maintenance & Licensing	-	-	-	-	-	-
01-130-7420 Business Meetings	3,922	9,279	4,080	4,000	4,000	1,000
01-130-7430 Professional/Consulting Sv	40,704	138,772	68,384	642,500	848,695	450,000
01-130-7442 Personnel Recruitment	14,048	-	-	-	-	-
01-130-7450 Learning & Education	11,042	5,906	13,742	20,000	12,380	10,000
01-130-7461 1150 Local Partnership Funding	72,500	86,300	81,900	-	-	-
01-130-7461 1213 Town Hall Arts Center	38,500	38,500	38,500	-	-	-
01-130-7540 Copier Lease - Non Lewan	2,021	1,069	1,060	3,000	2,690	2,690
City Manager Expenditures	585,346	861,689	933,027	1,471,330	1,660,605	1,218,965



Economic Development Budget Summary

Did You Know?

In addition to managing all departmental programs, the Economic Development team shifted its main focus in March of 2020 to delivering essential services related to COVID-19.

Economic Development

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

Major Programs – by allocation

- **Business Retention:** Provide resources to help businesses grow
- **Business Attraction:** Provide information/resources to attract desirable businesses
- **Revitalization & Redevelopment Grants:** Grant program encouraging private capital investment
- **Business & Community Engagement:** Outreach, assistance, and promotion of Littleton businesses and community organizations - research and communicate relevant information
- **Economic Modeling & Economic Strategic Plan:** Develop an economic model to evaluate fiscal impacts of proposed development/redevelopment & develop an economic strategic plan to implement comprehensive/area plan outcomes
- **COVID-19 Response:** List, map and keep current businesses offering take-out and delivery service. Provide up-to-date information related to state orders, relief programs, and recovery grants. Review and award grant funds providing relief to the business community.

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

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

Service Delivery Additions for 2020/2021

- **Economic Model Phases II-IV:** With the Fiscal Impact Analysis completed in 2019, Analysis of Long-Term Fiscal Health, Funding and Financing Strategies, and Retail Market Analysis will be completed. These additions to the model will provide a long-term assessment of potential development and trends.
- **Economic Strategic Plan:** The department will begin work on the Economic Strategic Plan in conjunction with the ULUC and using the Economic Model to validate various scenarios.

Economic Development Budget Summary (continued)

Performance Summary

Performance Measures for Major Programs

Program	What We Measure and Why	2018/2019	2019/2020
Business Retention	Measure: Number of Completed Projects Reason: Verifies outreach & retention	437	335
Business Attraction	Measure: Number of Completed Projects Reason: Verifies outreach & attraction	264	141
Revitalization Grant	Measure: Number/Projects Reason: Measures private investment in properties	6 Projects \$100,000 Grants \$593,556 Private Investment	3 Projects/YTD \$12,000 Grants \$20,500 Private Investment
Development/Commercial Real Estate Liaison	Measure: Number of Completed Projects Reason: Verifies outreach efforts for development projects	168	221
New Businesses & Closed Businesses	Measure: New Businesses Closed Businesses Reason: Stay current on the health of business community	160 New 80 Closed	123 New 41 Closed

COVID-19 Projects - 216

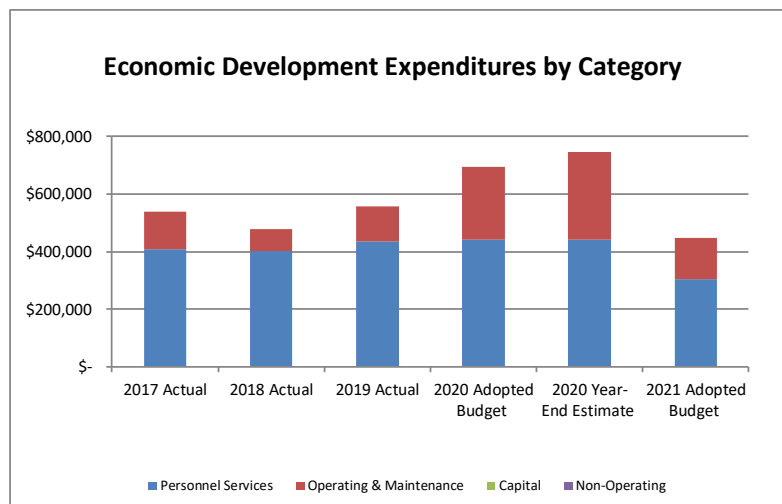
*NOTE: Business retention and business attraction numbers for 2019/2020 were lower than the same period in 2018/2019 because resources were dedicated to COVID-19

**Project numbers reflect a fiscal year of July 31st to July 31st of the following year.

Economic Development

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Economic Development Expenditures						
01-140-6010 Salary . Regular	298,953	304,558	336,483	347,510	347,510	236,439
01-140-6030 Social Security	19,072	18,882	21,109	21,550	21,550	14,659
01-140-6035 Medicare	4,461	4,416	4,937	5,040	5,040	3,428
01-140-6040 Worker's Comp. Ins.	461	432	421	460	460	240
01-140-6050 Medical	53,463	45,408	38,458	38,460	38,460	29,056
01-140-6051 Life	679	646	781	810	810	638
01-140-6052 Disability	905	856	1,034	1,080	1,080	733
01-140-6053 Dental	2,352	1,882	1,651	1,650	1,650	1,101
01-140-6054 Vision	438	364	342	340	340	228
01-140-6055 Short-Term Disability	105	99	108	110	110	81
01-140-6060 ICMA 401A . General Govern	19,745	19,122	23,436	20,560	20,560	16,551
01-140-6141 ICMA 457 Match 2%	4,398	3,955	3,819	3,970	3,570	-
01-140-6142 Retirement Health Savings	1,500	1,200	2,000	-	-	-
01-140-6143 Service Awards	100	200	-	400	400	-
01-140-6160 Unemployment Insurance	100	141	105	110	110	84
01-140-7110 Supplies Office	142	723	1,068	1,300	820	170
01-140-7112 Printer Supplies	-	-	181	-	480	480
01-140-7115 Non-Capital Equipment	1,314	7,316	1,269	3,300	1,550	3,300
01-140-7280 Books Magazines Subscripti	100	-	115	250	250	200
01-140-7282 Database Subscriptions	24,373	22,787	11,872	20,400	20,400	12,670
01-140-7285 Dues & Memberships	3,775	5,775	5,735	3,490	3,490	3,390
01-140-7350 Hardware Periphery	-	-	320	-	1,750	-
01-140-7360 Software Maintenance & Licensing	-	-	16,289	32,780	32,780	8,150
01-140-7420 Business Meetings	1,393	2,954	3,418	3,500	3,500	1,000
01-140-7430 Professional/Consulting Sv	-	-	7,894	82,000	98,107	11,000
01-140-7450 Learning & Education	460	1,708	4,461	3,500	3,150	1,500
01-140-7461 Grants/Incentives	101,082	35,420	68,808	100,000	137,048	100,000
01-140-7540 Copier Lease - Non Lewan	597	302	1,452	1,310	1,310	1,310
Total Economic Development Expenditures	539,968	479,143	557,566	693,880	746,285	446,408



Finance Budget Summary

Did You Know?

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

Finance

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

Major Programs – by allocation

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

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

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

Service Delivery Improvements for 2021

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

Performance Summary

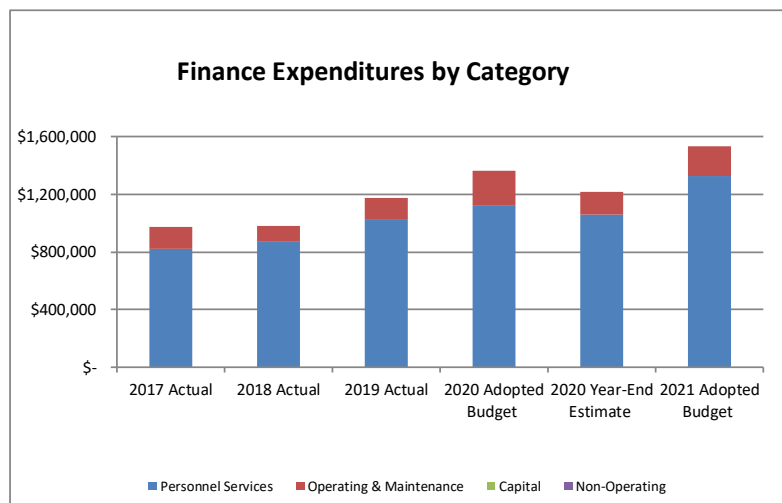
Performance Measures for Major Programs

Program	What We Measure and Why	2019 Actual	2020 Anticipated	2021 Goal
Senior Refunds	Measure: Days that elapse from receipt of an application to mailing refund payment to residents Reason: Prompt approval and issuance of senior refunds demonstrates fiscal responsibility and compassion for seniors to whom this program is intended to offer financial assistance	Approx. 14 days	11 days	10 days
Payroll Processing	Measure: Accuracy of payroll distributions Reason: Ensuring accurate distributions of payroll expenses ensures compliance with federal and state tax regulations and demonstrates employees' value to the organization	95% accuracy	96% accuracy	98% accuracy
Sales Tax Return Processing	Measure: % of returns processed within two business days Reason: Timely processing of returns results in more timely revenue estimates and reduced "false positive" late notices	60%	68%	80%

Finance

Expenditures by Line Item

Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Finance Expenditures							
01-150-6010	Salary - Regular	596,395	640,831	788,509	863,140	833,140	1,019,905
01-150-6020	Salary - Overtime	5,850	4,263	3,487	3,000	3,000	2,060
01-150-6030	Social Security	38,079	39,949	46,601	51,170	50,338	61,257
01-150-6035	Medicare	8,906	9,435	11,437	12,560	12,311	14,818
01-150-6040	Worker's Comp. Ins.	902	932	973	1,130	1,130	1,129
01-150-6050	Medical	112,508	104,242	97,651	111,750	92,750	141,085
01-150-6051	Life	1,295	1,397	1,770	2,020	2,020	2,754
01-150-6052	Disability	1,469	1,633	2,128	2,680	2,680	3,162
01-150-6053	Dental	5,386	5,574	5,420	6,050	6,050	6,055
01-150-6054	Vision	1,003	1,082	1,121	1,250	1,250	1,254
01-150-6055	Short-Term Disability	239	257	269	300	300	324
01-150-6060	ICMA 401A - General Govern	37,427	44,401	53,787	51,070	51,070	71,393
01-150-6141	ICMA 457 Match 2%	8,546	9,509	10,737	13,500	4,700	-
01-150-6142	Retirement Health Savings	3,250	3,800	5,000	-	-	-
01-150-6143	Service Awards	-	900	-	-	-	-
01-150-6160	Unemployment Insurance	335	252	285	300	300	336
01-150-7110	Supplies Office	6,721	6,127	6,917	9,500	6,000	6,000
01-150-7112	Printer Supplies	-	-	587	-	2,070	1,860
01-150-7115	Non-capital Equipment	150	-	483	1,000	1,000	-
01-150-7280	Books Magazines Subscripti	564	49	599	750	750	1,250
01-150-7285	Dues & Memberships	2,047	2,118	3,170	2,670	2,670	3,030
01-150-7350	Hardware Periphery	-	-	5,080	-	500	-
01-150-7360	Software Maintenance & Licensing	39,148	45,200	43,221	52,900	50,690	47,760
01-150-7419	Bank Fees	27,621	28,651	30,530	49,850	35,000	40,120
01-150-7420	Business Meetings	184	932	994	750	750	1,000
01-150-7430	Professional/Consulting Sv	66,999	16,028	39,185	103,820	46,820	88,320
01-150-7450	Learning & Education	3,111	8,011	10,915	14,500	5,100	10,350
01-150-7490	Advertising/Legal Notices	2,110	2,667	2,481	3,170	2,970	2,720
01-150-7540	Copier Lease - Non Lewan	3,641	3,676	3,499	4,300	3,240	3,240
Total Finance Expenditures		973,886	981,915	1,176,836	1,363,130	1,218,599	1,531,182



Information Technology Budget Summary

Did You Know?

Over the past year, the City moved to the Microsoft O365 platform and to an internet-based phone system. These tools help us collaborate and communicate from anywhere, thus improving our flexibility to serve our citizens, through the COVID-19 crisis and beyond.

Information Technology

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

The Information Technology department champions a growth mindset and is focused on disruptive, technology-forward leadership, IT service and capability modernization, effective partnership building, and IT team productivity and quality increases. Foundational 2019 and 2020 accomplishments provide a level of stability that allows resources the ability to deliver the level of IT excellence the City must have to achieve its goals in 2021 and beyond.

Major Programs – by allocation

- **Software asset management:** Discovery, rationalization and consolidation; centralized intake process for new software requests
- **Telecom expense management:** Renegotiating contracts for cost savings, measuring high volume users and identifying education opportunities and spend reductions
- **Print management:** Consolidation of print/copy/scan function for cost savings and implementation of secure printing
- **Productivity improvement:** Implemented Office 365, new telecommunications system, and Zoom Rooms to provide improved communication and collaboration tools and capabilities
- **Security and risk management:** Continued focus on disaster recovery, cyber security awareness, and testing

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, the IT Department enhance services to our workforce, residents, and businesses.

Service Delivery Improvements for 2020

With financial sustainability forefront, we renegotiated rate plans, monitored usage, and eliminated unused services. Results of these savings allowed us to re-invest in improved telecommunication infrastructure to enable our employees the flexibility to support our citizens from anywhere during the COVID-19 crisis.

Information Technology Budget Summary (continued)

Performance Summary

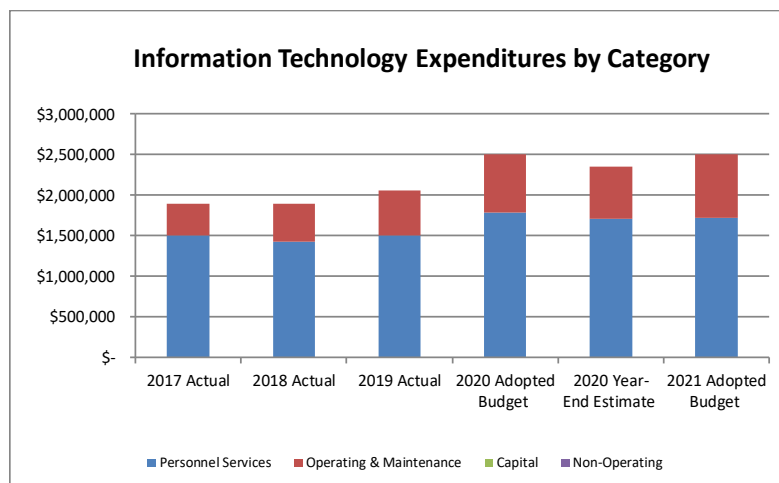
Performance Measures for Major Programs

Program	What We Measure and 2019 Actual Why	2020 Anticipated	2021 Goal
Software Asset Management	Measure: Count, spend, and utilization (where possible) of applications Reason: Financial Sustainability; Security Improvement and Risk Mitigation	138 apps > \$1M 179 apps > \$1.2M; working to centralize for more visibility	Decrease in applications that perform the same function
Telecom Expense Management	Measure: Usage trends Reason: Financial Sustainability	315 wireless devices 275 wireless devices	Zero unused devices/lines
Print Management	Measure: Device per City employee ratio; Count of devices that cannot receive firmware updates Reason: Financial Sustainability; Security Improvement and Risk Mitigation	3:1 employee to device 80% of single function print printers (SFPs) Removed 9 SFPs from service; implementing secure print	Increase 2020 ratio; eliminate non-compliant devices
Productivity Improvement	Measure: Utilization of O365 applications Reason: Employee Efficiency	O365 successfully launched in Dec 2019 158K HUB site visits; 167K Teams chats; 3K Teams meetings; 600K One Drive files	Continued increase in usage of O365 apps and HUB intranet site
Security and Risk Management	Measure: Security awareness training compliance; phishing click rate percentages Reason: Security Improvement and Risk Mitigation	23% click rate 95% training completion; 6% click rate	100% training compliance; Decrease from 2020 click rate

Information Technology

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Information Technology Expenditures						
01-160-6010 Salary . Regular	1,135,406	1,079,463	1,181,802	1,377,290	1,366,180	1,352,411
01-160-6020 Salary . Overtime	1,089	596	1,615	2,000	2,000	-
01-160-6030 Social Security	70,320	68,867	70,529	82,670	81,981	81,112
01-160-6035 Medicare	16,754	16,131	17,055	20,000	19,839	19,610
01-160-6040 Worker's Comp. Ins.	1,319	1,031	907	1,270	1,256	1,180
01-160-6050 Medical	173,248	157,469	126,840	181,430	141,430	156,725
01-160-6051 Life	2,477	2,316	2,275	3,190	3,190	3,648
01-160-6052 Disability	3,287	3,044	3,009	4,230	4,230	4,189
01-160-6053 Dental	7,668	6,727	5,674	7,710	7,710	7,155
01-160-6054 Vision	1,428	1,301	1,060	1,600	1,600	1,368
01-160-6055 Short-Term Disability	366	312	283	380	380	352
01-160-6060 ICMA 401A . General Govern	71,915	71,122	71,691	77,990	77,990	94,584
01-160-6130 Educational Benefits	3,000	2,304	-	-	-	-
01-160-6141 ICMA 457 Match 2%	16,325	13,203	15,403	24,940	7,440	-
01-160-6142 Retirement Health Savings	4,675	4,600	5,300	-	-	-
01-160-6143 Service Awards	200	600	400	400	400	-
01-160-6160 Unemployment Insurance	350	353	475	390	364	364
01-160-7110 Supplies Office	4,499	3,773	2,815	4,500	4,000	3,500
01-160-7112 Printer Services	-	-	220	-	500	500
01-160-7285 Dues & Memberships	3,359	9,639	7,606	9,930	18,599	9,930
01-160-7350 Hardware Periphery	62,964	76,555	40,395	4,000	13,418	4,000
01-160-7352 Hardware Maintenance	-	-	-	56,000	56,000	81,000
01-160-7360 Software Maintenance & Licensing	230,748	279,519	353,858	415,730	415,730	481,730
01-160-7420 Business Meetings	645	1,218	2,489	4,000	1,500	3,000
01-160-7430 Professional/Consulting Sv	32,394	71,210	67,014	180,000	80,000	160,000
01-160-7442 Personnel Recruitment	-	-	36,000	-	-	-
01-160-7450 Learning & Education	46,323	27,517	38,000	41,500	47,502	39,000
01-160-7540 Copier Lease - Non Lewan	2,288	986	1,540	1,800	1,800	1,600
Total Information Technology Expenditures	1,893,047	1,899,856	2,054,255	2,502,950	2,355,039	2,506,958



City Clerk Budget Summary

Did You Know?

The City Clerk's Office was the first governmental office (Clerk and Recorder) created by early colonists in Plymouth to begin forming their government. There are records of this office dating back through Ancient Greece.

City Clerk

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

Major Programs – by allocation

- **Records Management:** Scanning records, maintaining records, records retention
- **Authority, Board and Commission Recruitment:** Recruitment for Authority, Board, and Commissions 1-2 times per year
- **Election Administration:** Election official for all elections. IGA's, Ballots, for three counties

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

By providing superior records management, authority, board and commission recruitment 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 2021

- Records Requests - fully automate the process using existing resources
- Authority, Board, and Commission (ABC) Training - set up training with a "mock" meeting, with motions, amended motions, citizen interaction, etc., so new and current ABC members are better trained to carry out their mission
- Enacting a user group that will meet quarterly to provide updates to users, training as needed, questions regarding the use, and discussions about a "wishlist" for an internal tool

Performance Summary

Performance Measures for Major Programs

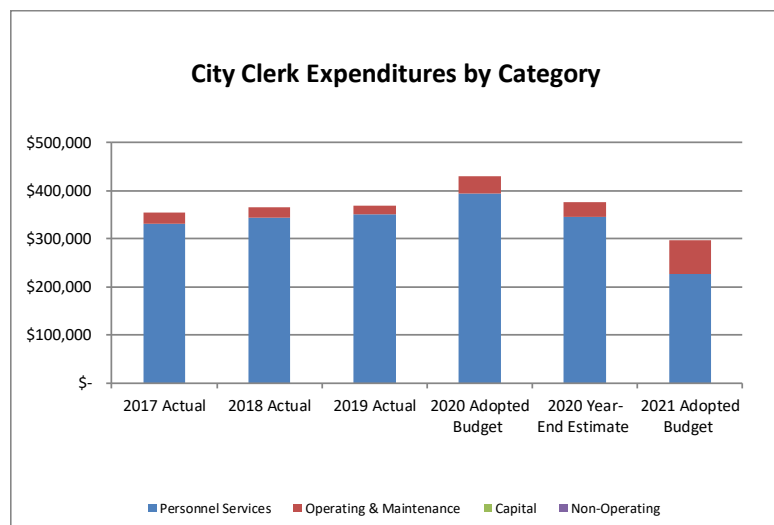
Program	What We Measure and Why	2019 Actual	2020 Anticipated	2021 Goal
Authorities, Boards and Commissions Recruitment	Measure: Number of applicants Reason: To increase citizen participation in the recruiting process	49 (2 recruitments)	58 (2 recruitments) (Goal = 50)	60

*The City Clerk's office is currently going through a period of re-development and will determine new performance measures in 2021.

City Clerk

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
City Clerk - Expenditures						
01-172-6010 Salary . Regular	239,651	250,371	257,197	297,340	247,340	165,127
01-172-6020 Salary . Overtime	703	964	3,245	5,000	5,000	5,150
01-172-6030 Social Security	14,739	15,321	15,657	18,750	18,750	10,557
01-172-6035 Medicare	3,447	3,583	3,662	4,380	4,380	2,469
01-172-6040 Worker's Comp. Ins.	374	366	322	360	360	183
01-172-6050 Medical	53,962	51,887	49,811	49,810	49,810	29,379
01-172-6051 Life	536	553	587	700	700	446
01-172-6052 Disability	621	643	680	810	810	512
01-172-6053 Dental	1,834	1,764	1,651	1,650	1,650	1,101
01-172-6054 Vision	342	342	342	340	340	228
01-172-6055 Short-Term Disability	108	108	108	110	110	54
01-172-6060 ICMA 401A . General Govern	13,772	15,028	15,829	13,980	13,980	11,559
01-172-6141 ICMA 457 Match 2%	-	-	-	1,330	1,330	-
01-172-6142 Retirement Health Savings	1,125	1,200	1,500	-	-	-
01-172-6143 Service Awards	-	600	-	-	-	-
01-172-6160 Unemployment Insurance	100	101	105	130	130	56
01-172-7110 Supplies Office	3,382	3,629	3,739	3,500	3,500	3,500
01-172-7111 Boards & Commissions - Supplies & Mate	-	-	-	1,000	1,000	1,000
01-172-7112 Printer Supplies	-	-	565	-	500	1,000
01-172-7115 Non-capital Equipment	-	3,288	-	3,000	3,000	500
01-172-7280 Books Magazines Subscripti	60	-	-	60	60	60
01-172-7285 Dues & Memberships	722	505	320	320	320	650
01-172-7350 Hardware Periphery	-	-	197	7,470	7,470	1,000
01-172-7360 Software Maintenance & Licensing	-	-	-	1,500	1,500	1,500
01-172-7413 Filing & Recording	700	130	614	1,500	1,500	1,500
01-172-7420 Business Meetings	513	374	383	300	300	-
01-172-7430 Professional/Consulting Sv	13,043	10,286	9,400	10,000	10,000	54,000
01-172-7450 Learning & Education	2,271	1,862	1,682	5,000	1,520	3,500
01-172-7490 Advertising/Legal Notices	461	462	233	600	600	600
01-172-7510 Rentals	813	-	-	-	-	-
01-172-7540 Copier Lease - Non Lewan	1,349	1,520	1,049	1,000	500	1,000
Total City Clerk - Clerk Expenditures	354,628	364,885	368,878	429,940	376,460	296,631



Municipal Court Budget Summary

Did You Know?

There is a bullet behind the plaster in the northeast corner of the basement hallway. In 1978 a prisoner had ran from a courtroom and a deputy sheriff took a shot at him and missed. The hole was plastered over. The prisoner was captured unharmed.

Municipal Court

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

Major Programs – by allocation

- **Judicial Hearings:** Misdemeanor, traffic, and juvenile court with the ability to see in custody defendants in a timely manner by video hearing
- **Judicial Services:** Restitution, probation, sealing/expungement, and collections
- **Local Partnership:** Defense council first appearance services, Littleton Defensive Driving School, 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 2021

Provide video and phone court options for all initial mandatory court appearances.

Performance Summary

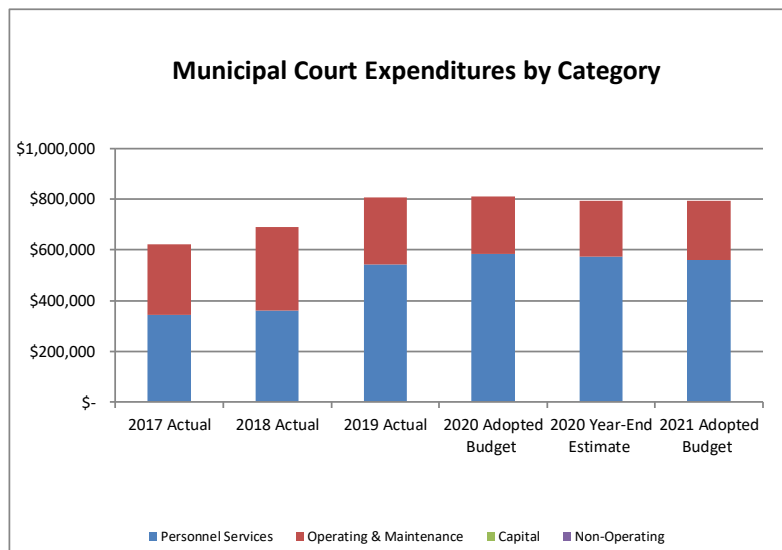
Performance Measures for Major Programs

Program	What We Measure and Why	2019 Actual	2020 Anticipated	2021 Goal
Judicial Hearings	Measure: Case Disposition Rate (Ratio of New Cases to Closed Cases) Reason: Effective Caseload Management	88.5%	100%	110%
Judicial Services	Measure: Restitution Disbursement (Percent of collected restitutions distributed to victims) Reason: Enforcement of court orders requiring payment of legal financial obligations	100%	100%	100%

Municipal Court

Expenditures by Line Item

Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Municipal Court Expenditures							
01-173-6010	Salary . Regular	256,012	269,391	417,721	455,230	455,230	440,831
01-173-6020	Salary . Overtime	-	508	16,695	500	500	500
01-173-6030	Social Security	16,117	16,657	26,545	28,260	28,260	27,484
01-173-6035	Medicare	3,770	3,896	6,208	6,610	6,610	6,399
01-173-6040	Worker's Comp. Ins.	395	698	3,024	2,010	2,010	3,174
01-173-6050	Medical	46,249	44,338	41,401	57,820	51,820	51,817
01-173-6051	Life	576	598	699	870	870	1,001
01-173-6052	Disability	762	792	926	1,150	1,150	1,150
01-173-6053	Dental	2,757	2,705	2,552	2,750	2,750	2,202
01-173-6054	Vision	513	524	528	570	570	456
01-173-6055	Short-Term Disability	162	162	154	160	160	162
01-173-6060	ICMA 401A . General Govern	12,874	14,125	19,286	19,650	19,650	23,206
01-173-6140	ICMA . Deferred Comp	1,705	1,798	1,959	1,960	1,960	1,966
01-173-6141	ICMA 457 Match 2%	1,798	1,932	2,875	5,580	1,080	-
01-173-6142	Retirement Health Savings	1,500	1,600	2,100	-	-	-
01-173-6143	Service Awards	-	-	-	300	300	-
01-173-6160	Unemployment Insurance	150	151	232	190	190	196
01-173-7110	Supplies Office	13,581	17,780	8,835	10,000	8,000	7,000
01-173-7112	Printer Supplies	-	-	804	-	2,000	500
01-173-7115	Non-Capital Equipment	-	-	6,760	-	-	-
01-173-7280	Books Magazines Subscripti	2,019	1,018	259	1,000	1,000	-
01-173-7285	Dues & Memberships	1,080	(345)	415	680	680	680
01-173-7350	Hardware Periphery	-	990	1,496	1,000	1,000	1,000
01-173-7360	Software Maintenance & Licensing	21,611	58,479	10,187	32,550	32,550	56,620
01-173-7410	Collection Fees	5,423	2,901	10,235	-	4,000	-
01-173-7419	Bank Fees	64	60	125	-	-	-
01-173-7420	Business Meetings	261	604	1,042	600	600	600
01-173-7430	Professional/Consulting Sv	64,154	71,323	68,410	48,980	48,980	48,980
01-173-7430 1243	Bailiff/Security	66,622	61,288	67,266	87,000	87,000	87,000
01-173-7433	Judicial Service Contract	87,857	98,521	31,290	30,000	20,000	20,000
01-173-7434	Defense Counsel First Appearance	-	5,600	37,425	-	-	-
01-173-7443	Special Legal Services	6,615	6,899	5,523	5,000	5,000	5,000
01-173-7450	Learning & Education	429	280	7,182	5,950	4,000	2,950
01-173-7461	Jury Fees	243	324	576	400	400	400
01-173-7540	Copier Lease - Non Lewan	7,797	4,766	4,561	5,000	5,000	-
01-173-7541	Copier Lease - Lewan	-	-	627	-	-	2,510
Total Municipal Court Expenditures		623,096	690,360	805,923	811,770	793,320	793,784



Human Resources Budget Summary

*Did You Know?
HR placed a focus on
employee engagement
and as a result
employees have been
more engaged than ever.
From formal employee
committees that provide
meaningful input that
impact change to
employee programing
like Gingerbread
competitions, Coffee
House socials and City
Manager Awards.*

Human Resources

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

Major Programs – by allocation

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

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

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

Service Delivery Improvements for 2021

Human Resources has made significant delivery improvements in the area of talent acquisition. Taking a stronger strategic approach to find the best candidate that brings both the technical expertise and the interpersonal skill set that supports our culture and values. The hiring of two HR staff members with deep talent acquisition experience has been key in making these service improvements.

Human Resources Budget Summary (continued)

Performance Summary

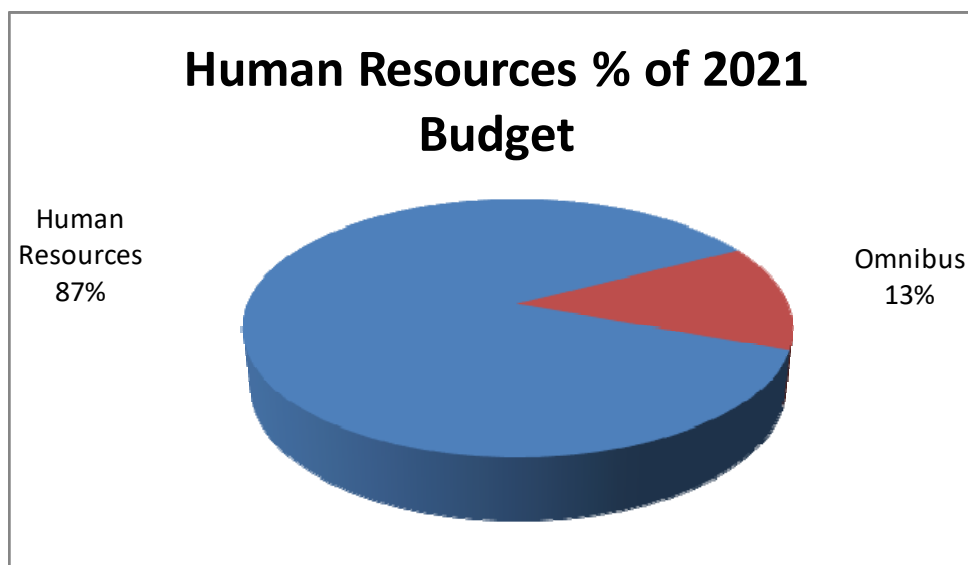
Performance Measures for Major Programs

Program	What We Measure and Why	2019 Actual	2020 Anticipated	2021 Goal
Employee Benefits	Measure: Cigna Local Plus: Total Claims Cost + Pharmacy will be \$275k or less/month. Reason: It benefits our employees and the city to make every employee a better consumer of health services as it can reduce the cost of claims allowing the city to maintain a zero deductible PPO (preferred provider organization) plan.	Not Measured	275,000	275,000
Recruitment	Measure: Meet with hiring supervisor to develop recruitment strategy within three business days of approved vacancy Reason: Developing a plan with directors is a customer service effort and is helpful in setting timelines and expectations, and in creating a plan to tackle a low applicant pool or volatile hiring market.	Not Measured	3	3
Organizational Development	Measure: To secure a firm and have employee training developed with implementation plan by December 31, 2019 Reason: This program is critical to becoming a values-based organization. It is a City Manager goal for the organization.	N/A	Under development as a result of COVID	Under development as a result of COVID
Employee Relations	Measure: 100% of investigation notices will be sent out within two business days of the initial complaint Reason: Timeliness in beginning investigations and placing appropriate parties on notices is imperative to customer service and in mitigating risk	Not Measured	100%	100%
Employee Customer Service	Under Development	TBD	TBD as we work through Org. Dev.	TBD as we work through Org. Dev.

Human Resources Summary (continued)

Division Budget Summary Overview

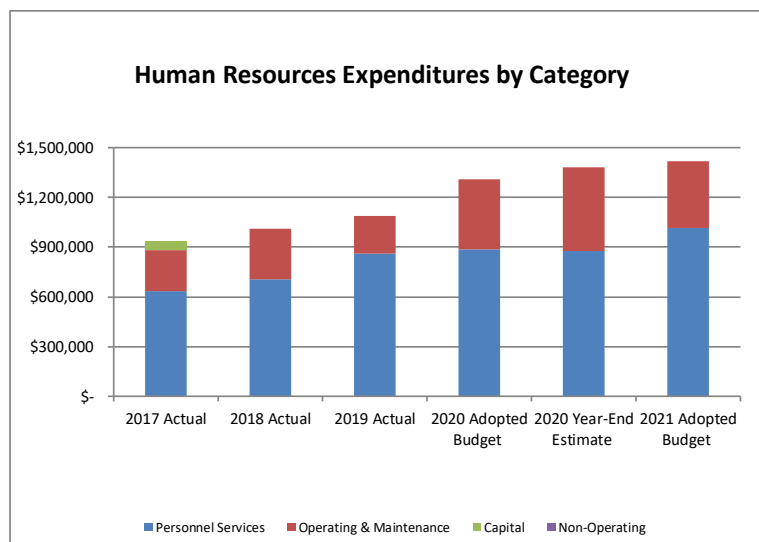
Division	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Human Resources	934,151	1,009,843	1,087,894	1,308,030	1,380,051	1,418,335
Human Resources Omnibus	201,187	205,363	204,128	207,940	207,940	216,061
Human Resources Shopping Cart	39,763	35,313	36,461	43,510	33,510	-
<i>Total Expenditures - Human Resources</i>	<i>1,175,101</i>	<i>1,250,519</i>	<i>1,328,483</i>	<i>1,559,480</i>	<i>1,621,501</i>	<i>1,634,396</i>



Human Resources

Expenditures by Line Item

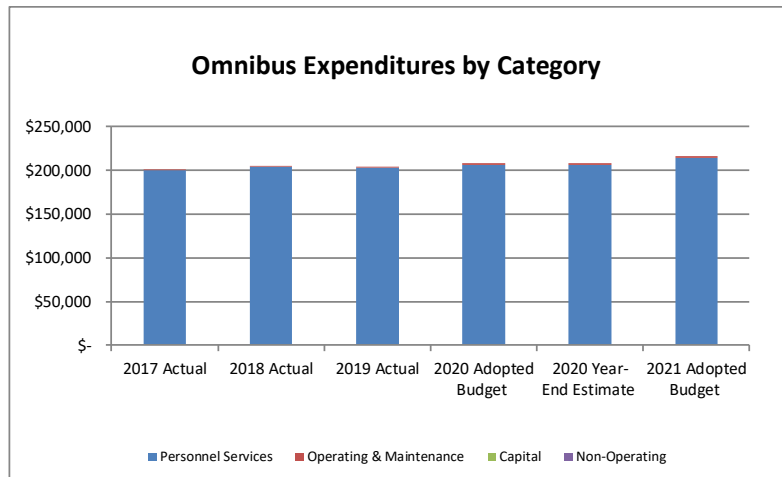
Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Human Resources Expenditures							
01-174-6010	Salary . Regular	476,307	534,818	679,313	702,450	702,450	770,424
01-174-6030	Social Security	30,369	33,199	39,590	41,020	41,020	45,685
01-174-6035	Medicare	7,103	7,764	9,803	10,190	10,190	11,171
01-174-6040	Worker's Comp. Ins.	781	755	826	920	920	853
01-174-6050	Medical	71,672	70,137	67,684	65,260	65,260	121,051
01-174-6051	Life	1,022	1,155	1,329	1,640	1,640	2,080
01-174-6052	Disability	1,354	1,556	1,717	2,180	2,180	2,365
01-174-6053	Dental	3,857	3,693	3,133	3,850	3,850	4,403
01-174-6054	Vision	718	710	626	800	800	798
01-174-6055	Short-Term Disability	171	171	165	190	190	243
01-174-6060	ICMA 401K . General Govern	29,427	36,283	39,497	41,590	41,590	53,405
01-174-6140	ICMA . Deferred Comp	-	-	391	-	-	375
01-174-6141	ICMA 457 Match 2%	9,382	10,265	10,516	14,050	5,050	-
01-174-6142	Retirement Health Savings	2,425	2,500	3,000	-	-	-
01-174-6143	Service Awards	-	500	-	600	600	-
01-174-6150	Uniforms	-	-	750	-	-	-
01-174-6160	Unemployment Insurance	207	183	269	190	190	252
01-174-7110	Supplies Office	6,850	11,416	4,032	7,500	6,500	5,000
01-174-7112	Printer Supplies	-	-	267	-	1,000	1,000
01-174-7115	Non-Capital Equipment	26	3,914	41	-	-	-
01-174-7280	Books Magazines Subscripti	-	377	99	600	600	480
01-174-7285	Dues & Memberships	6,900	6,520	6,479	8,000	8,000	7,000
01-174-7350	Hardware Periphery	-	-	2,193	-	-	-
01-174-7360	Software Maintenance & Licensing	48,801	55,136	62,674	65,000	103,821	45,000
01-174-7420	Business Meetings	760	1,147	2,044	2,000	2,000	1,300
01-174-7430	Professional/Consulting Sv	40,835	80,050	73,225	185,000	254,670	185,000
01-174-7434	General Govt. Training	500	10,542	1,714	22,000	41,700	42,000
01-174-7440 1059	Drug Screens	4,118	-	-	-	-	-
01-174-7440 1176	Polygraph Examinations	1,375	-	-	-	-	-
01-174-7440 1169	Phys. Exams . Other	23,710	23,182	8,923	30,000	15,000	20,000
01-174-7442	Personnel Recruitment	60,734	59,484	1,067	45,000	15,000	45,000
01-174-7450	Learning & Education	636	9,523	10,918	12,000	9,830	10,500
01-174-7460	Safety Committee	3,845	9,717	11,445	15,000	15,000	13,800
01-174-7462	Employee Recognition	20,553	22,533	41,796	25,000	25,000	23,750
01-174-7540	Copier Lease - Non Lewan	4,643	2,817	2,368	6,000	6,000	5,400
01-174-7620	FF Heart & Circ Benefit	21,000	9,798	-	-	-	-
01-174-7820	Building Improvements	54,070	-	-	-	-	-
Total Human Resources Expenditures		934,151	1,009,843	1,087,894	1,308,030	1,380,051	1,418,335



Human Resources – Omnibus

Expenditures by Line Item

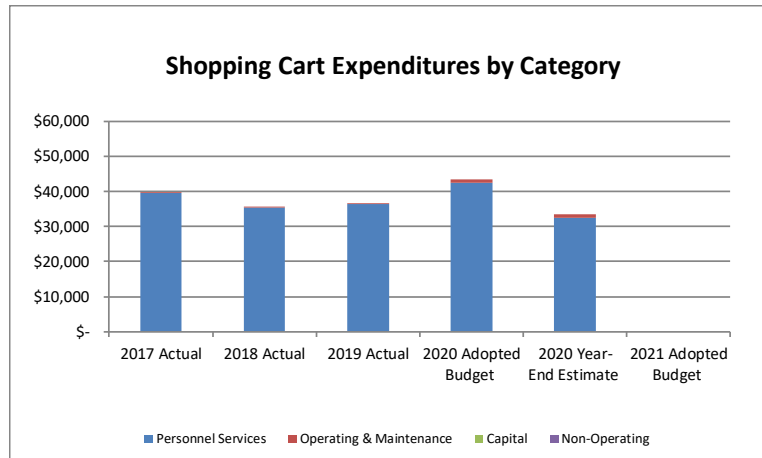
Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Human Resources - Omnibus Expenditures							
01-176-6010	Salary . Regular	125,169	128,323	129,588	132,730	132,730	136,403
01-176-6030	Social Security	7,790	7,945	7,978	8,230	8,230	8,457
01-176-6035	Medicare	1,822	1,858	1,866	1,930	1,930	1,978
01-176-6040	Worker's Comp. Ins.	4,973	6,449	5,636	6,320	6,320	5,092
01-176-6050	Medical	47,966	46,121	44,276	44,280	44,280	50,364
01-176-6051	Life	263	266	279	310	310	341
01-176-6052	Disability	349	352	370	410	410	392
01-176-6053	Dental	1,834	1,764	1,651	1,650	1,650	1,651
01-176-6054	Vision	342	342	342	340	340	342
01-176-6055	Short-Term Disability	82	82	81	80	80	81
01-176-6060	ICMA 401A . General Govern	7,563	8,084	8,360	7,850	7,850	8,848
01-176-6141	ICMA 457 Match 2%	794	812	822	1,620	1,620	-
01-176-6142	Retirement Health Savings	1,125	1,200	1,500	-	-	-
01-176-6143	Service Awards	200	400	-	100	100	-
01-176-6160	Unemployment Insurance	96	96	98	90	90	112
01-176-7110	Supplies Office	819	1,269	1,281	2,000	2,000	2,000
Total Human Resources - Omnibus Expenditures		201,187	205,363	204,128	207,940	207,940	216,061



Human Resources – Shopping Cart

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Human Resources- Shopping Cart Expenditures						
01-178-6010 Salary . Regular	34,930	31,281	32,431	37,670	27,670	-
01-178-6030 Social Security	2,183	1,919	2,012	2,340	2,340	-
01-178-6035 Medicare	511	449	470	540	540	-
01-178-6040 Worker's Comp. Ins.	1,751	1,565	1,407	1,800	1,800	-
01-178-6055 Short-Term Disability	54	18	52	80	80	-
01-178-6160 Unemployment Insurance	68	62	65	80	80	-
01-178-7110 Supplies Office	266	19	24	1,000	1,000	-
Total Human Resources - Shopping Cart Expenditures	39,763	35,313	36,461	43,510	33,510	-



Police Budget Summary

*Did You Know?
As a CALEA accredited
agency, the Littleton
Police Department
complies with over 380
national best practices in
professional policing.*

Police

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

Major Programs – by allocation

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

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

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

Service Delivery Improvements for 2021

- Increase awareness of police operations through the creation of a community transparency page on the LPD website that includes the department Policy Manual, accreditation information, and annual analysis reports.
- Provide enhanced supervision and oversight in the Patrol Division through a re-structure of command-level supervisors.

Performance Summary

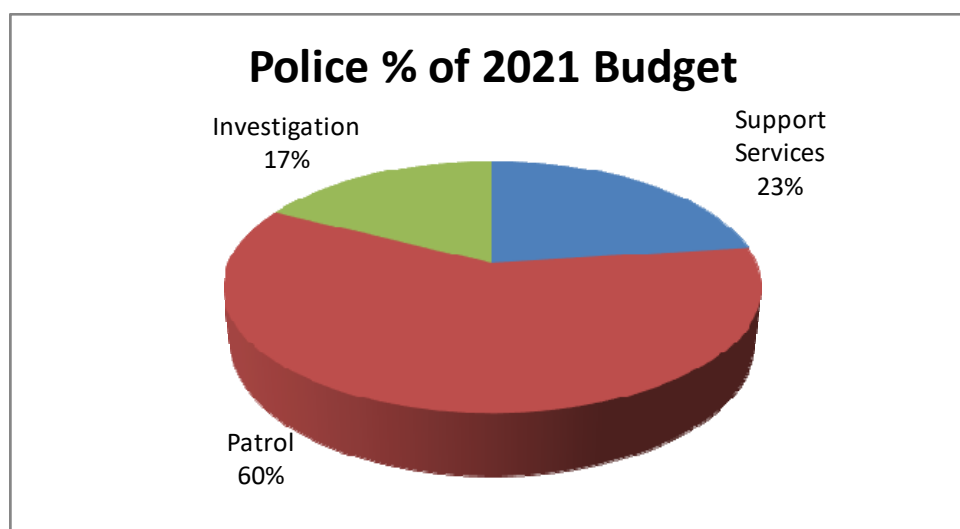
Performance Measures for Major Programs

Program	What we Measure and Why	2019 Actual	2020 YTD	2021 Goal
General Assignment Detectives	Measure: Case closure rates ¹ Reason: Ensuring investigations are closed in an appropriate manner provides the best service to the Littleton residents and mirrors the LPD Mission statement in the areas of "catching criminals, preventing crimes and comforting victims."	62%	67.5%	70%
Communications Center	Measure: Time from receipt of call to officer dispatched ² Reason: By ensuring quick response times, the LPD will provide the best service to Littleton residents and meet the goals of our Mission Statement.	3:30	3:20	3:10
Patrol Teams 1-6	Measure: Fully staff all Patrol Team assignments Reason: By fully staffing all 6 Patrol Teams, the LPD will be better able to serve the needs of the community by providing more officers during peak service times. This will also allow the department to staff proactive units to address long-term quality of life issues for our community.	40 of 42	41 of 42	42 of 42

Police Budget Summary Overview

Division Budget Summary Overview

Division	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Police Support Services	2,919,255	3,019,977	3,079,519	3,521,280	3,409,790	3,431,220
Police Patrol	7,122,141	7,711,041	8,095,530	8,498,250	8,460,700	8,924,741
Police Investigation	2,204,598	2,296,028	2,359,860	2,530,850	2,475,750	2,620,829
<i>Total Expenditures - Police</i>	<i>12,245,994</i>	<i>13,027,046</i>	<i>13,534,909</i>	<i>14,550,380</i>	<i>14,346,240</i>	<i>14,976,790</i>

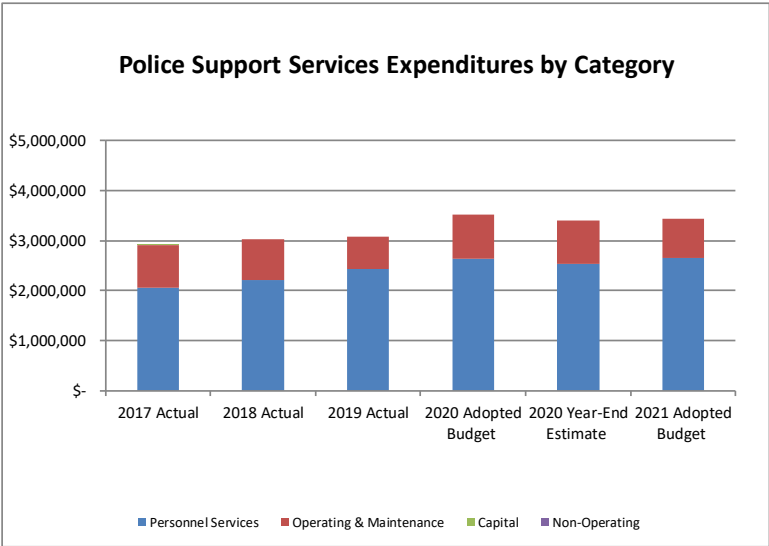


Police – Support Services

Expenditures by Line Item

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Police - Support Services Expenditures							
01-201-6010	Salary . Regular	1,375,219	1,510,048	1,665,127	1,804,770	1,754,770	1,804,843
01-201-6015	Field Training Officer Pay	10,166	7,507	10,453	7,000	7,000	7,210
01-201-6020	Salary . Overtime	91,938	86,524	68,172	83,930	83,930	86,738
01-201-6021	Extra Duty Overtime Pay	6,345	13,497	9,306	8,320	8,320	8,320
01-201-6022	Special Events Overtime	1,244	90	2,841	1,350	1,350	1,350
01-201-6030	Social Security	66,258	74,823	81,829	91,300	91,300	92,037
01-201-6035	Medicare	21,408	23,310	25,405	27,630	27,630	27,673
01-201-6040	Worker's Comp. Ins.	15,526	16,926	16,098	18,240	18,240	18,855
01-201-6050	Medical	235,360	244,982	258,324	288,660	255,660	310,608
01-201-6051	Life	3,093	3,371	3,729	4,200	4,200	4,845
01-201-6052	Disability	10,628	10,429	11,939	13,420	13,420	13,483
01-201-6053	Dental	12,547	12,265	11,559	13,810	13,810	12,797
01-201-6054	Vision	2,280	2,386	2,391	2,850	2,850	2,651
01-201-6055	Short-Term Disability	577	591	605	680	680	656
01-201-6060	ICMA 401A . General Govern	61,890	69,747	81,307	78,710	78,710	141,858
01-201-6061	ICMA 401A . Police	34,830	32,990	11,099	11,540	11,540	-
01-201-6100	Uniform Cleaning Allowance	30,011	30,713	47,037	51,000	51,000	48,606
01-201-6130	Educational Benefits	5,817	-	-	-	-	-
01-201-6140	ICMA Deferred Comp	674	1,948	2,032	1,160	1,160	3,043
01-201-6141	ICMA 457 Match 2%	17,112	16,380	14,384	20,500	7,800	-
01-201-6142	Retirement Health Savings	7,620	7,960	10,300	-	-	-
01-201-6143	Service Awards	940	1,000	600	600	600	-
01-201-6150	Uniforms	45,414	42,475	57,000	67,600	67,600	65,300
01-201-6160	Unemployment Insurance	680	662	723	700	700	707
01-201-6190	Police Retirement - FPPA	-	6,431	36,087	39,670	39,670	-
01-201-7110	Supplies Office	15,882	17,187	10,767	10,000	10,000	6,000
01-201-7112	Printer Supplies	-	-	2,014	-	7,500	7,500
01-201-7115	Non-Capital Equipment	-	8,416	18,904	10,000	10,000	5,000
01-201-7280	Books Magazines Subscripti	1,506	5,342	5,138	6,500	7,500	4,000
01-201-7285	Dues & Memberships	4,602	5,264	4,743	5,500	5,500	5,000
01-201-7300	Supplies Other Special	108,597	103,367	106,612	125,000	124,000	100,000
01-201-7350	Hardware Periphery	-	-	177	-	-	-
01-201-7360	Software Maintenance & Licensing	151,355	196,284	104,666	210,000	226,810	190,000
01-201-7420	Business Meetings	2,275	1,944	2,961	2,000	7,000	2,000
01-201-7430	Professional/Consulting Sv	336,509	177,126	168,527	253,640	248,540	246,140
01-201-7433	Humane Services Contract	61,000	62,000	63,000	63,000	63,000	63,000
01-201-7442	Personnel Recruitment	19,811	21,218	17,221	10,000	10,000	8,000
01-201-7446	Uniforms	63,247	81,418	39,367	40,000	40,000	35,000
01-201-7450	Learning & Education	63,249	103,481	88,692	100,000	75,000	75,000
01-201-7451	Duty Travel	-	-	-	15,000	5,000	5,000
01-201-7470	Telecommunications	-	-	90	-	-	-
01-201-7510	Rentals	14,299	-	-	5,000	-	5,000
01-201-7540	Copier Lease - Non Lewan	4,444	8,712	12,688	13,000	13,000	13,000
01-201-7560	Radio Maintenance	575	5,610	5,325	10,000	10,000	7,500
01-201-7570	Other Equipment Maint.	2,133	5,557	280	5,000	5,000	2,500
01-201-7860	Other Equipment	12,194	-	-	-	-	-
Total Police - Support Services Expenditures		2,919,255	3,019,977	3,079,519	3,521,280	3,409,790	3,431,220

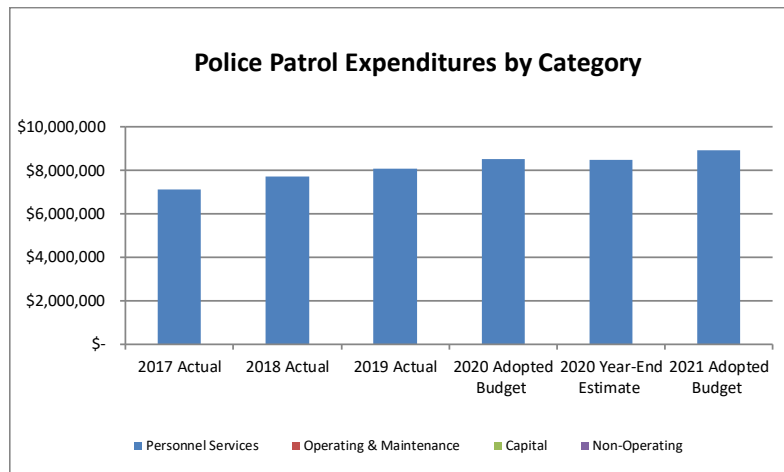
Police – Support Services (Continued)



Police – Patrol

Expenditures by Line Item

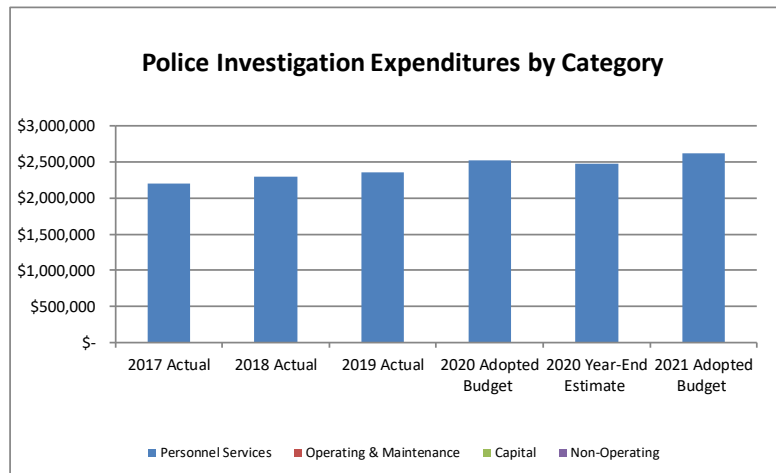
Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Police - Patrol Expenditures							
01-203-6010	Salary . Regular	4,932,713	5,340,199	5,690,934	6,026,210	6,026,210	6,277,864
01-203-6015	Field Training Officer Pay	19,221	24,901	20,998	15,000	15,000	15,450
01-203-6020	Salary . Overtime	328,037	305,868	211,810	224,640	224,640	236,966
01-203-6021	Extra Duty Overtime	54,443	108,383	128,623	136,240	136,240	136,240
01-203-6022	Special Events Overtime	12,132	10,461	43,022	50,000	50,000	50,000
01-203-6025	Court Time Allowance	21,169	20,049	20,141	21,000	21,000	21,630
01-203-6030	Social Security	18,526	19,578	8,338	6,440	6,440	6,958
01-203-6035	Medicare	77,475	84,287	89,395	93,860	93,860	97,703
01-203-6040	Worker's Comp. Ins.	180,343	193,166	179,094	189,690	189,690	199,025
01-203-6050	Medical	766,192	803,570	826,052	838,220	838,220	959,777
01-203-6051	Life	11,053	11,990	12,791	14,040	14,040	16,611
01-203-6052	Disability	116,211	124,128	144,763	161,140	161,140	173,604
01-203-6053	Dental	36,706	38,232	35,264	35,780	35,780	34,676
01-203-6054	Vision	6,419	7,045	6,929	7,410	7,410	6,954
01-203-6055	Short-Term Disability	1,660	1,768	1,756	1,760	1,760	1,758
01-203-6060	ICMA 401A . General Govern	6,276	7,143	5,697	7,280	7,280	-
01-203-6061	ICMA 401A . Police	433,879	448,434	241,557	223,800	223,800	687,677
01-203-6130	Educational Benefits	507	507	5,228	-	750	-
01-203-6141	ICMA 457 Match 2%	71,317	72,299	36,719	55,370	17,070	-
01-203-6142	Retirement Health Savings	22,819	25,500	32,500	-	-	-
01-203-6143	Service Awards	3,300	900	3,000	2,600	2,600	-
01-203-6160	Unemployment Insurance	1,743	1,742	1,825	1,780	1,780	1,848
01-203-6190	Police Retirement - FPPA	-	60,890	349,094	385,990	385,990	-
Total Police - Patrol Expenditures		7,122,141	7,711,041	8,095,530	8,498,250	8,460,700	8,924,741



Police – Investigations

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Police - Investigation Expenditures						
01-204-6010 Salary . Regular	1,550,293	1,587,069	1,668,937	1,799,480	1,749,480	1,832,042
01-204-6015 Field Training Officer Pay	342	-	-	1,000	1,000	1,030
01-204-6020 Salary . Overtime	77,979	85,867	79,352	85,000	85,000	88,028
01-204-6021 Extra Duty Overtime	2,841	15,474	15,171	5,920	5,920	5,920
01-204-6022 Special Events Overtime	2,279	4,951	12,529	10,000	10,000	10,000
01-204-6025 Court Time Allowance	387	2,095	1,312	2,500	2,500	2,575
01-204-6030 Social Security	17,034	12,310	13,001	17,440	17,440	17,429
01-204-6035 Medicare	23,838	24,659	26,086	27,610	27,610	28,124
01-204-6040 Worker's Comp. Ins.	53,751	55,645	51,848	55,600	55,600	55,846
01-204-6050 Medical	255,602	270,650	240,856	259,530	259,530	308,841
01-204-6051 Life	3,375	3,645	3,744	4,160	4,160	4,887
01-204-6052 Disability	34,956	37,322	38,142	44,510	44,510	46,990
01-204-6053 Dental	9,768	9,337	9,188	9,360	9,360	9,908
01-204-6054 Vision	1,863	1,805	1,901	1,940	1,940	2,052
01-204-6055 Short-Term Disability	456	456	450	490	490	487
01-204-6060 ICMA 401A . General Govern	16,768	12,878	13,662	19,020	19,020	-
01-204-6061 ICMA 401A . Police	118,604	114,412	19,148	13,890	13,890	206,166
01-204-6130 Educational Benefits	4,494	-	2,678	-	-	-
01-204-6141 ICMA 457 Match 2%	22,402	22,250	6,535	8,270	3,170	-
01-204-6142 Retirement Health Savings	6,656	6,300	8,200	-	-	-
01-204-6143 Service Awards	500	600	400	1,300	1,300	-
01-204-6160 Unemployment Insurance	410	425	445	480	480	504
01-204-6190 Police Retirement - FPPA	-	27,879	146,275	163,350	163,350	-
Total Police - Investigation Expenditures	2,204,598	2,296,028	2,359,860	2,530,850	2,475,750	2,620,829



Fire Budget Summary

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

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

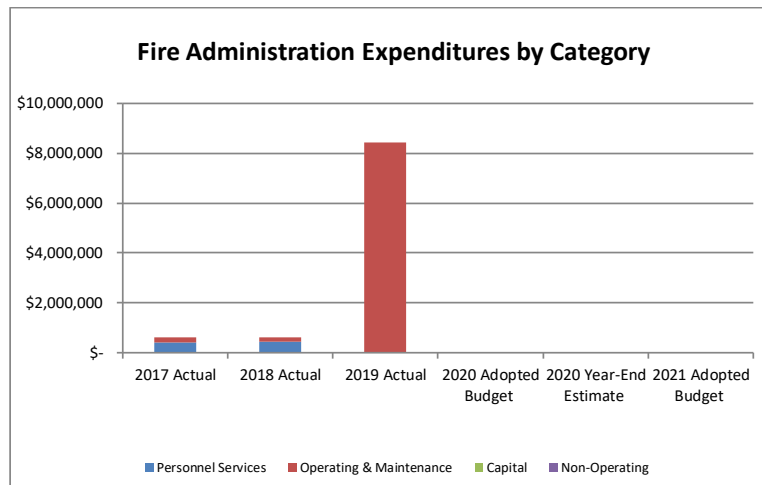
Division Budget Summary Overview

Division	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Fire Administration	609,800	608,215	8,430,173	-	-	-
Fire Emergency Services	17,644,951	17,948,145	2,718	-	-	-
Fire Support Services	2,101,016	1,958,013	38,700	-	-	-
Fire Dispatch	-	293,703	-	-	-	-
Fire Prevention/Education	-	-	-	-	-	-
Fire Training	686,377	553,405	-	-	-	-
Fire Prevention (prev. Permit and Plan Review)	890,903	978,991	-	-	-	-
Fire Emergency Planning	110,049	105,651	-	-	-	-
<i>Total Expenditures - Fire</i>	<i>22,043,096</i>	<i>22,446,123</i>	<i>8,471,591</i>	-	-	-

Fire - Administration

Expenditures by Line Item

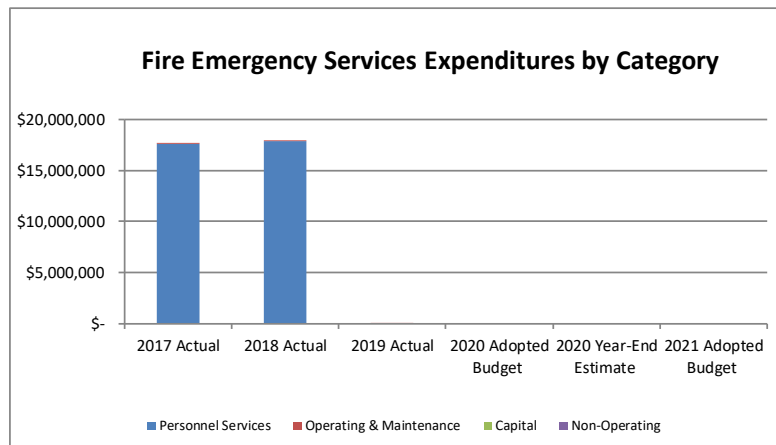
Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Fire - Administration							
01-220-6010	Salary . Regular	313,333	339,330	-	-	-	-
01-220-6020	Salary . Overtime	111	384	-	-	-	-
01-220-6030	Social Security	10,831	11,024	-	-	-	-
01-220-6035	Medicare	4,673	5,107	-	-	-	-
01-220-6040	Worker's Comp. Ins.	5,321	4,343	-	-	-	-
01-220-6050	Medical	46,890	41,864	-	-	-	-
01-220-6051	Life	705	660	-	-	-	-
01-220-6052	Disability	4,342	4,158	-	-	-	-
01-220-6053	Dental	2,752	2,540	-	-	-	-
01-220-6054	Vision	512	495	-	-	-	-
01-220-6055	Short-Term Disability	123	116	-	-	-	-
01-220-6060	ICMA 401A . General Govern	11,204	11,214	-	-	-	-
01-220-6100	Uniform Cleaning Allowance	270	540	-	-	-	-
01-220-6141	ICMA 457 Match 2%	4,846	4,621	-	-	-	-
01-220-6142	Retirement Health Savings	1,700	2,075	-	-	-	-
01-220-6160	Unemployment Insurance	125	155	-	-	-	-
01-220-6190	Fire Retirement	11,366	11,259	-	-	-	-
01-220-7110	Supplies Office	12,118	6,024	-	-	-	-
01-220-7115	Non Capital Equipment	5,329	47	-	-	-	-
01-220-7280	Books Magazines Subscripti	288	416	-	-	-	-
01-220-7285	Dues & Memberships	2,521	349	-	-	-	-
01-220-7300	Supplies Other Special	3,405	3,600	88,118	-	-	-
01-220-7360	Software Maintenance & Licensing	-	-	1,695	-	-	-
01-220-7420	Business Meetings	3,534	3,108	-	-	-	-
01-220-7430	Professional/Consulting Sv	37,458	29,608	31,581	-	-	-
01-220-7430	SMFRA Fire Services Contract	-	-	8,308,779	-	-	-
01-220-7442	Personnel Recruitment	6,563	-	-	-	-	-
01-220-7446	Uniforms	15,832	739	-	-	-	-
01-220-7450	Learning & Education	281	2,923	-	-	-	-
01-220-7510	Rentals	64,320	73,306	-	-	-	-
01-220-7540	Copier Lease - Non Lewan	3,419	2,288	-	-	-	-
01-220-7570	Other Equipment Maint.	259	401	-	-	-	-
01-220-7580	Bldg & Property M & R	269	522	-	-	-	-
01-220-7610	Property & Liability Insur	35,100	45,000	-	-	-	-
Total Fire - Administration Expenditures		609,800	608,215	8,430,173	-	-	-



Fire – Emergency Services

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Fire - Emergency Services Expenditures						
01-221-6010 Salary . Regular	12,226,122	12,490,596	-	-	-	-
01-221-6020 Salary . Overtime	1,377,775	1,488,868	-	-	-	-
01-221-6030 Social Security	17	618	-	-	-	-
01-221-6035 Medicare	191,362	203,956	-	-	-	-
01-221-6040 Worker's Comp. Ins.	455,350	482,373	-	-	-	-
01-221-6050 Medical	1,715,418	1,547,122	-	-	-	-
01-221-6051 Life	25,849	26,478	-	-	-	-
01-221-6052 Disability	247,855	265,476	-	-	-	-
01-221-6053 Dental	79,666	71,200	-	-	-	-
01-221-6054 Vision	14,558	13,873	-	-	-	-
01-221-6055 Short-Term Disability	3,615	3,411	-	-	-	-
01-221-6060 ICMA 401A . General Govern	-	148	-	-	-	-
01-221-6100 Uniform Cleaning Allowance	34,543	34,322	-	-	-	-
01-221-6130 Educational Benefits	10,628	15,047	-	-	-	-
01-221-6141 ICMA 457 Match 2%	180,217	212,970	-	-	-	-
01-221-6142 Retirement Health Savings	40,502	47,697	-	-	-	-
01-221-6143 Service Awards	6,240	8,358	-	-	-	-
01-221-6160 Unemployment Insurance	3,445	4,439	-	-	-	-
01-221-6190 Fire Retirement	989,502	999,936	-	-	-	-
01-221-7285 Dues & Memberships	-	2,140	-	-	-	-
01-221-7300 Supplies Other Special	31,752	21,588	-	-	-	-
01-221-7420 Business Meetings	286	59	-	-	-	-
01-221-7430 Professional and Consulting	3,615	4,755	-	-	-	-
01-221-7439 Contr to Arap Co Hazmat Bo	-	2,716	2,718	-	-	-
01-221-7570 Other Equipment Maint.	6,634	-	-	-	-	-
Total Fire - Emergency Services Expenditures	17,644,951	17,948,145	2,718	-	-	-

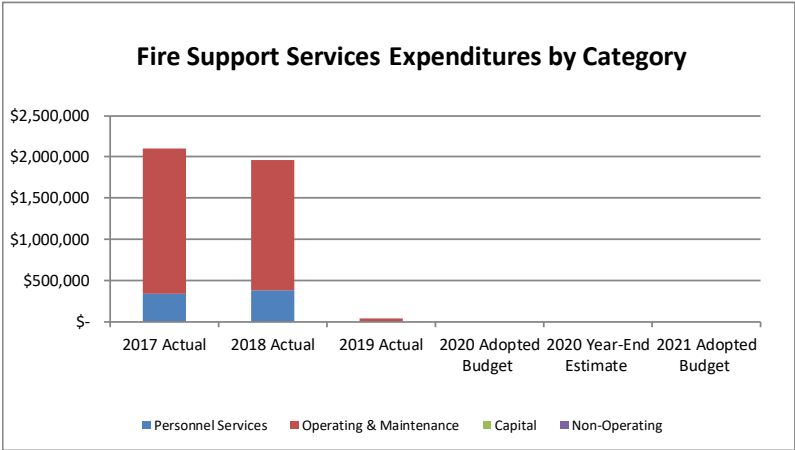


Fire – Support Services

Expenditures by Line Item

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Fire - Support Services Expenditures							
01-222-6010	Salary . Regular	257,559	296,855	-	-	-	-
01-222-6020	Salary . Overtime	-	2,154	-	-	-	-
01-222-6030	Social Security	469	-	-	-	-	-
01-222-6035	Medicare	3,864	4,459	-	-	-	-
01-222-6040	Worker's Comp. Ins.	8,881	9,636	-	-	-	-
01-222-6050	Medical	35,454	32,669	-	-	-	-
01-222-6051	Life	594	606	-	-	-	-
01-222-6052	Disability	410	402	-	-	-	-
01-222-6053	Dental	1,341	1,176	-	-	-	-
01-222-6054	Vision	250	228	-	-	-	-
01-222-6055	Short-Term Disability	60	54	-	-	-	-
01-222-6060	ICMA 401A . General Govern	530	-	-	-	-	-
01-222-6100	Uniform Cleaning Allowance	540	540	-	-	-	-
01-222-6141	ICMA 457 Match 2%	4,958	5,461	-	-	-	-
01-222-6142	Retirement Health Savings	850	1,000	-	-	-	-
01-222-6143	Service Awards	-	500	-	-	-	-
01-222-6160	Unemployment Insurance	65	95	-	-	-	-
01-222-6190	Fire Retirement	25,043	26,962	-	-	-	-
01-222-7120	Supplies Janitorial	13,642	6,406	-	-	-	-
01-222-7130	Chemicals	8,163	7,752	-	-	-	-
01-222-7220	Supplies Bldg Materials	6,087	7,543	-	-	-	-
01-222-7270	Small Tools	39,113	30,329	-	-	-	-
01-222-7285	Dues & Memberships	5,996	5,350	-	-	-	-
01-222-7290	Station Supplies	10,289	13,154	-	-	-	-
01-222-7300	Supplies Other Special	110,094	47,781	-	-	-	-
01-222-7350	Hardware Periphery	10,031	491	-	-	-	-
01-222-7360	Software Maintenance & Licensing	56,493	76,804	-	-	-	-
01-222-7420	Business Meetings	6,986	10,482	-	-	-	-
01-222-7430	Professional/Consulting Sv	30	-	-	-	-	-
01-222-7442	Personnel Recruitment	18,397	-	-	-	-	-
01-222-7446	Uniforms	48,584	79,652	-	-	-	-
01-222-7447	Personal Protective Equipment	291,040	231,719	-	-	-	-
01-222-7450	Learning & Education	-	186	-	-	-	-
01-222-7470	Telecommunications	166,060	172,542	-	-	-	-
01-222-7520	Electricity & Gas	97,925	103,215	-	-	-	-
01-222-7525	Water & Sewer Charges	24,068	27,065	-	-	-	-
01-222-7540	Copier Lease - Non Lewan	5,805	3,728	-	-	-	-
01-222-7551	Vehicle Maintenance	433,415	381,134	-	-	-	-
01-222-7553	Vehicle Fuel	105,218	120,008	-	-	-	-
01-222-7554	Vehicle Extraordinary Charges	31,064	21,154	-	-	-	-
01-222-7555	Vehicle Insurance	75,000	75,000	-	-	-	-
01-222-7560	Radio Maintenance	32,638	6,074	-	-	-	-
01-222-7570	Other Equipment Maint.	84,791	51,018	-	-	-	-
01-222-7580	Bldg & Property M & R	79,219	96,631	38,700	-	-	-
Total Fire - Support Services Expenditures		2,101,016	1,958,013	38,700	-	-	-

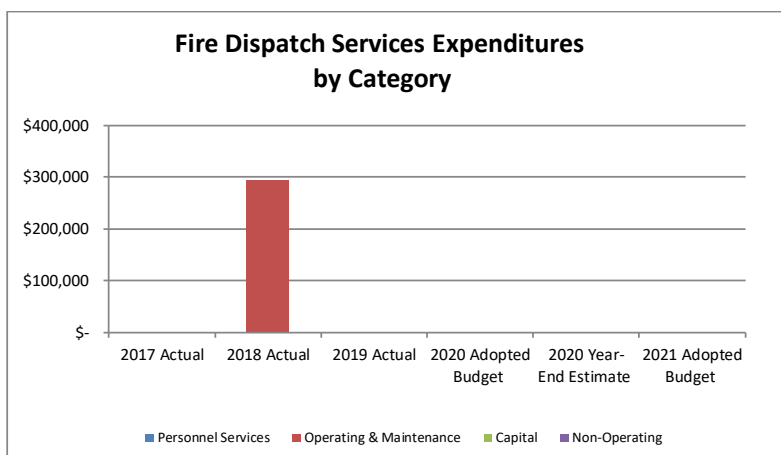
Fire – Support Services (Continued)



Fire – Dispatch Services

Expenditures by Line Item

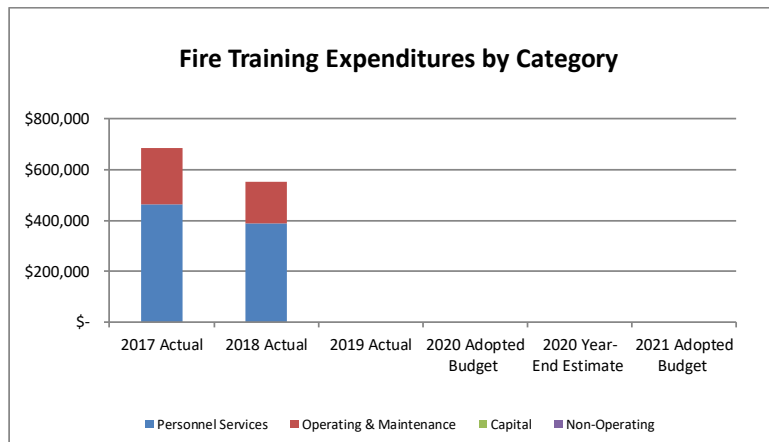
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Fire - Dispatch						
01-223-7430 SMFRA Dispatch Contract	-	293,703	-	-	-	-
<i>Total Fire - Dispatch Expenditures</i>	-	293,703	-	-	-	-



Fire – Training

Expenditures by Line Item

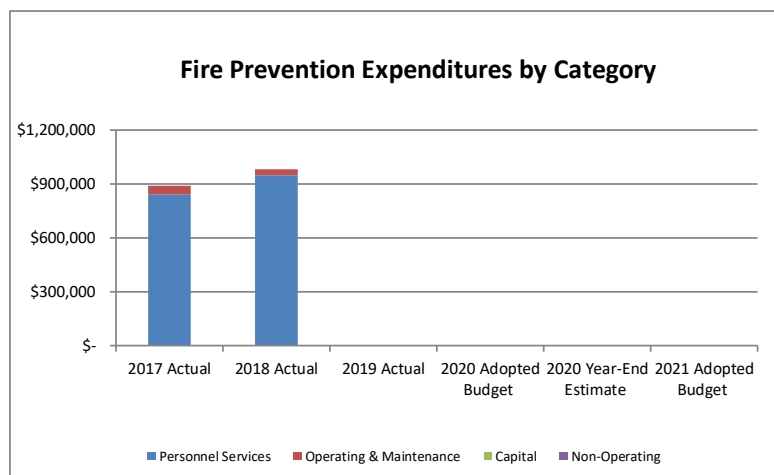
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Fire - Training Expenditures						
01-226-6010 Salary . Regular	226,329	247,134	-	-	-	-
01-226-6020 Salary . Overtime	187,958	83,171	-	-	-	-
01-226-6035 Medicare	1,947	2,631	-	-	-	-
01-226-6040 Worker's Comp. Ins.	8,094	9,011	-	-	-	-
01-226-6050 Medical	27,980	28,595	-	-	-	-
01-226-6051 Life	491	468	-	-	-	-
01-226-6052 Disability	650	2,704	-	-	-	-
01-226-6053 Dental	1,223	1,058	-	-	-	-
01-226-6054 Vision	228	206	-	-	-	-
01-226-6055 Short-Term Disability	54	49	-	-	-	-
01-226-6100 Uniform Cleaning Allowance	540	698	-	-	-	-
01-226-6141 ICMA 457 Match 2%	4,330	4,116	-	-	-	-
01-226-6142 Retirement Health Savings	750	1,000	-	-	-	-
01-226-6143 Service Awards	700	-	-	-	-	-
01-226-6160 Unemployment Insurance	81	105	-	-	-	-
01-226-6190 Fire Retirement	814	6,852	-	-	-	-
01-226-7115 Non-Capital Equipment	9,954	87	-	-	-	-
01-226-7280 Books Magazines Subscripti	4,956	7,336	-	-	-	-
01-226-7285 Dues & Memberships	8,147	4,686	-	-	-	-
01-226-7420 Business Meetings	896	-	-	-	-	-
01-226-7430 Professional/Consulting Sv	36,784	29,172	-	-	-	-
01-226-7439 Contr to Joint Fire Trng C	33,300	33,300	-	-	-	-
01-226-7450 Learning & Education	130,171	91,026	-	-	-	-
Total Fire - Training Expenditures	686,377	553,405	-	-	-	-



Fire – Prevention (previously Permit and Plan Review)

Expenditures by Line Item

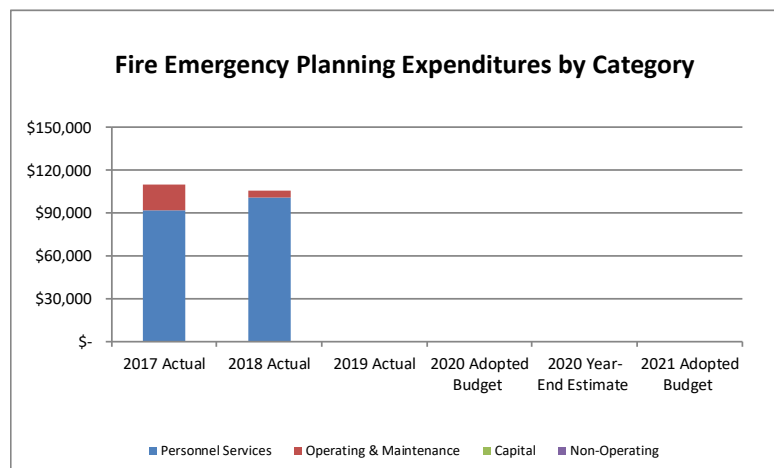
Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Fire - Prevention/Education Expenditures							
01-228-6010	Salary - Regular	608,764	696,963	-	-	-	-
01-228-6020	Salary - Overtime	35,080	45,069	-	-	-	-
01-228-6030	Social Security	5,208	7,483	-	-	-	-
01-228-6035	Medicare	8,090	10,929	-	-	-	-
01-228-6040	Workers Comp	19,169	21,372	-	-	-	-
01-228-6050	Medical	87,938	75,420	-	-	-	-
01-228-6051	Life	1,356	1,364	-	-	-	-
01-228-6052	Disability	8,841	11,838	-	-	-	-
01-228-6053	Dental	3,058	2,846	-	-	-	-
01-228-6054	Vision	569	552	-	-	-	-
01-228-6055	Short-Term Disability	188	184	-	-	-	-
01-228-6100	Uniform Cleaning Allowance	1,890	1,783	-	-	-	-
01-228-6140	ICMA . Deferred Comp	-	2,077	-	-	-	-
01-228-6141	ICMA 457 Match 2%	8,648	15,264	-	-	-	-
01-228-6142	Retirement Health Savings	1,875	2,300	-	-	-	-
01-228-6143	Service Awards	300	1,500	-	-	-	-
01-228-6150	Uniforms	-	54	-	-	-	-
01-228-6160	Unemployment Ins	177	313	-	-	-	-
01-228-6190	Fire Retirement	49,972	48,567	-	-	-	-
01-228-7110	Office Supplies	4,845	5,465	-	-	-	-
01-228-7115	Non/Capital Equipment	4,795	287	-	-	-	-
01-228-7280	Books, Magazines, Subscriptions	3,774	1,268	-	-	-	-
01-228-7285	Dues & Memberships	1,805	1,894	-	-	-	-
01-228-7300	Supplies Other Special	9,994	5,197	-	-	-	-
01-228-7350	Hardware Periphery	3,741	-	-	-	-	-
01-228-7419	Bank Fees	4,190	4,415	-	-	-	-
01-228-7420	Business Meetings	474	283	-	-	-	-
01-228-7450	Learning & Education	8,793	10,194	-	-	-	-
01-228-7461	Education Programs	2,549	2,099	-	-	-	-
01-228-7470	Telecommunications	4,820	2,000	-	-	-	-
01-228-7570	Other Equipment Maint.	-	12	-	-	-	-
Total Fire - Prevention/Education Expenditures		890,903	978,991	-	-	-	-



Fire – Emergency Planning

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Fire - Emergency Planning Expenditures						
01-230-6010 Salary . Regular	72,114	80,126	-	-	-	-
01-230-6030 Social Security	4,487	5,063	-	-	-	-
01-230-6035 Medicare	1,050	1,184	-	-	-	-
01-230-6040 Workers Comp	112	111	-	-	-	-
01-230-6050 Medical	7,687	7,391	-	-	-	-
01-230-6051 Life	129	163	-	-	-	-
01-230-6052 Disability	171	215	-	-	-	-
01-230-6053 Dental	611	588	-	-	-	-
01-230-6054 Vision	114	114	-	-	-	-
01-230-6055 Short-Term Disability	27	27	-	-	-	-
01-230-6060 ICMA 401A . General Government	4,771	5,424	-	-	-	-
01-230-6100 Uniform Cleaning Allowance	229	270	-	-	-	-
01-230-6142 Retirement Health Savings	375	500	-	-	-	-
01-230-6160 Unemployment Ins	25	36	-	-	-	-
01-230-7115 Non-Capital Expenditures	11,342	1,753	-	-	-	-
01-230-7300 Supplies Other Special	1,233	888	-	-	-	-
01-230-7420 Business Meetings	-	436	-	-	-	-
01-230-7430 Professional/Consulting Sv	2,598	1,360	-	-	-	-
01-230-7450 Learning & Education	2,974	-	-	-	-	-
Total Fire - Emergency Planning Expenditures	110,049	105,651	-	-	-	-



Public Works Budget Summary

*Did You Know?
Public Works includes
Engineering and
Utilities, Facilities,
Fleet, Grounds, and
Street Maintenance,
Transportation
Engineering and Traffic
Services*

Public Works

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

Major Programs – by allocation

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

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

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

Service Delivery Improvements for 2021

- Complete asset management assessments and implementation to enhance short and long term maintenance and capital planning in General Fund Divisions
- Operate with full snow fighting workforce
- Deliver \$4 million per year in roadway maintenance
- Finalize Master Plans for all services areas
- Complete ADA Transition Plan Update
- Establish funding stream for local match needs for grant funded projects
- Complete community design for Superchi property
- Execute proactive stormwater cleaning operations to protect water quality
- Complete Littleton Center Remodel Phase 1

Public Works Budget Summary (Continued)

Performance Summary

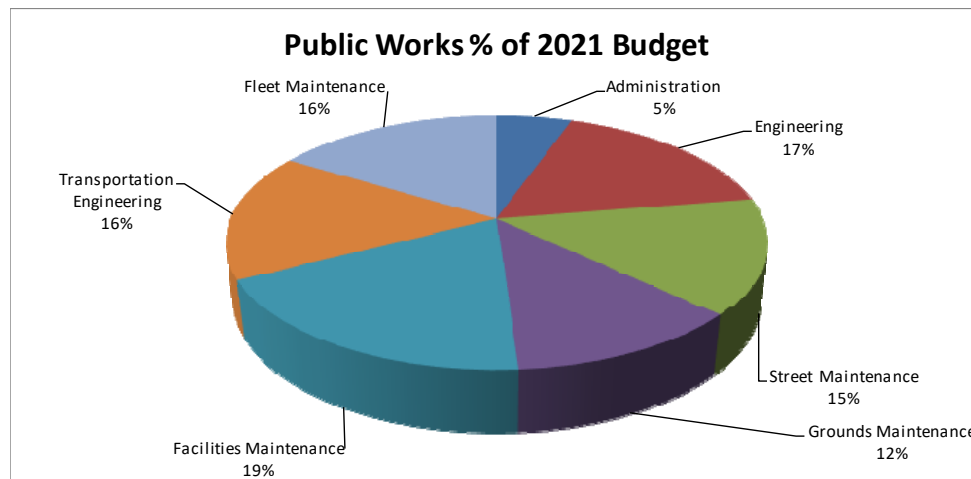
Performance Measures for Major Programs

Program	What We Measure and Why	2019	2020 Goal	2021 Goal
Roadway Maintenance	Measure: Surface miles receiving treatment Reason: Preserve existing infrastructure	40	18 ¹	20
Water Quality	Measure: Miles of main lines cleaned Reason: Protect water quality and the river	38	12 ²	12
Snow Fighting	Measure: Clear all arterials to pavement within 6 hours of storm conclusion with 6" accumulation Reason: Safety and community Addtl Measure: Number of storms with more than 6" accumulation relative to total storms	100% 3/15	100% 2/16	100%
ADA Transition Plan	Measure: Complete plan/develop implementation plan Reason: Accessibility for all citizens	Infrastructure Assessment	ADA Transition Plan	ADA Transition Plan Implementation
Transportation Plan	Measure: Update/create sub plans Reason: Improve capacity & mobility	TMP COMPLETED	MOBILITY PLANS	PEL Study & Connectivity Planning
Facilities/Fleet Improvement	Measure: Turnaround times for vehicle & facility repairs, maintenance, capital Reason: Execution of strategic city goals for public safety and customer operations	TBD	New asset management system implementation	Report and measure performance statistics from new system

Public Works Budget Summary Overview

Division Budget Summary Overview

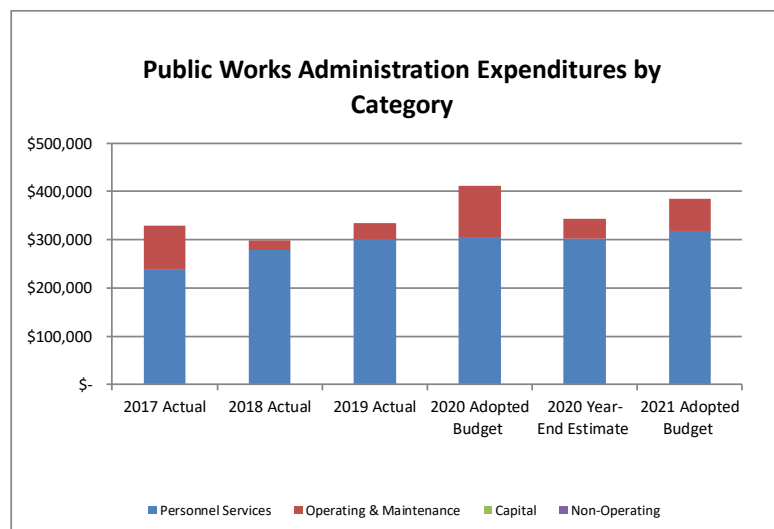
Division	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Public Works Administration	329,275	298,649	333,641	411,620	344,170	384,287
Public Works Engineering	906,686	842,827	849,781	1,155,980	1,157,762	1,208,369
Public Works Street Maintenance	1,525,128	1,547,685	1,532,073	1,035,700	1,001,680	1,031,617
Public Works Grounds Maintenance	1,091,314	962,514	1,004,867	1,083,390	961,366	853,174
Public Works Facilities Maintenance	1,128,884	1,118,912	1,149,996	1,374,720	1,339,360	1,322,678
Public Works Transportation Engineering	756,401	896,106	1,075,665	1,264,250	1,334,140	1,150,517
Public Works Fleet Maintenance	1,068,596	1,124,188	1,309,608	1,199,860	1,174,060	1,157,245
Total Expenditures - Public Works	6,806,284	6,790,880	7,255,631	7,525,520	7,312,538	7,107,887



Public Works - Administration

Expenditures by Line Item

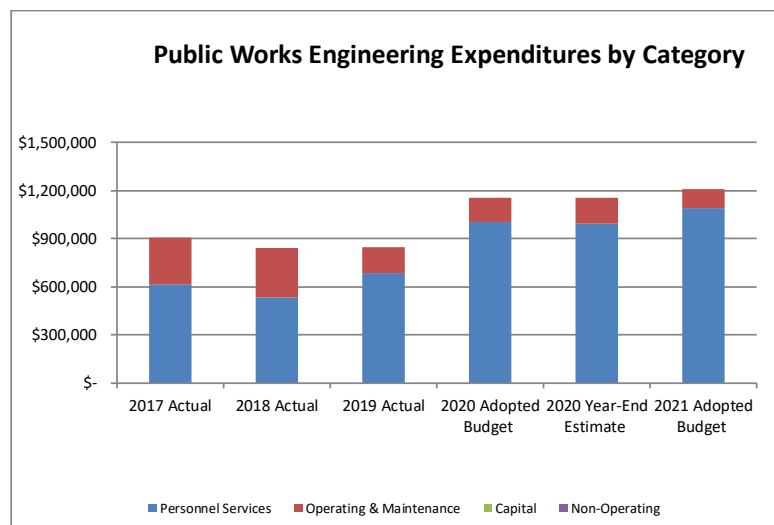
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Public Works - Administration Expenditures						
01-300-6010 Salary . Regular	195,980	219,590	234,136	246,960	246,960	250,592
01-300-6020 Salary . Overtime	1,097	2,017	12,556	5,000	5,000	5,150
01-300-6030 Social Security	12,190	12,010	12,963	12,770	12,770	12,959
01-300-6035 Medicare	2,851	3,185	3,605	3,650	3,650	3,708
01-300-6040 Worker's Comp. Ins.	2,053	2,962	3,390	3,370	3,370	3,740
01-300-6050 Medical	7,490	12,483	7,096	11,990	11,990	22,761
01-300-6051 Life	315	491	532	560	560	666
01-300-6052 Disability	417	651	705	740	740	765
01-300-6053 Dental	815	1,176	1,101	1,100	1,100	1,101
01-300-6054 Vision	152	228	228	230	230	228
01-300-6055 Short-Term Disability	41	54	54	50	50	54
01-300-6060 ICMA 401A . General Govern	8,759	14,831	16,221	14,140	14,140	17,279
01-300-6130 Educational Benefits	-	3,803	3,000	-	-	-
01-300-6141 ICMA 457 Match 2%	1,606	4,222	4,588	4,780	1,780	-
01-300-6142 Retirement Health Savings	2,659	800	1,000	-	-	-
01-300-6143 Service Awards	526	500	-	-	-	-
01-300-6160 Unemployment Insurance	79	62	56	80	80	84
01-300-7110 Supplies Office	4,250	2,928	3,568	5,000	2,700	1,700
01-300-7112 Printer Supplies	-	-	1,571	-	1,800	1,800
01-300-7280 Books Magazines Subscripti	118	213	50	200	330	200
01-300-7285 Dues & Memberships	1,125	972	1,290	1,500	1,500	1,500
01-300-7300 Supplies Other Special	392	431	1,000	1,000	870	1,000
01-300-7420 Business Meetings	2,133	4,522	6,548	2,500	2,500	1,500
01-300-7430 Professional/Consulting Sv	77,510	2,725	15,145	70,000	25,000	50,000
01-300-7450 Learning & Education	5,059	7,332	2,262	15,000	2,050	2,500
01-300-7540 Copier Lease - Non Lewan	1,658	460	976	11,000	5,000	5,000
Total Public Works - Administration Expenditures	329,275	298,649	333,641	411,620	344,170	384,287



Public Works - Engineering

Expenditures by Line Item

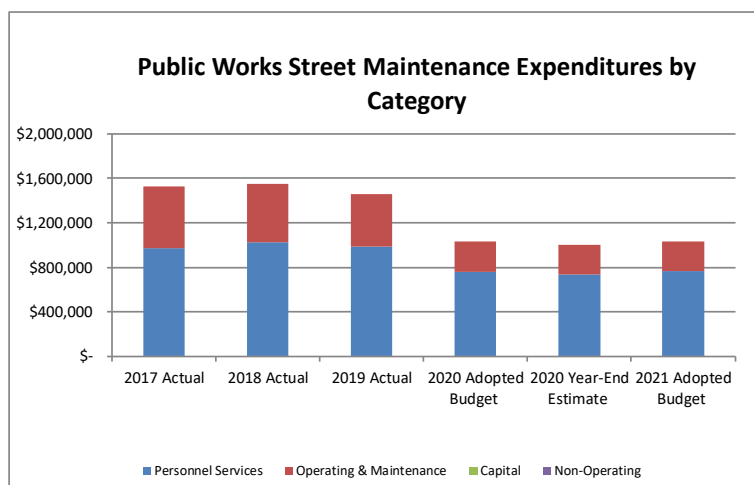
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Public Works - Engineering Expenditures						
01-301-6010 Salary . Regular	461,887	428,720	538,182	772,090	772,090	853,362
01-301-6020 Salary . Overtime	3,640	6,750	1,557	5,000	5,000	5,150
01-301-6030 Social Security	29,133	27,119	32,980	48,060	48,060	53,228
01-301-6035 Medicare	6,813	6,342	7,768	11,270	11,270	12,448
01-301-6040 Worker's Comp. Ins.	7,172	5,688	8,017	13,320	13,320	12,982
01-301-6050 Medical	60,301	19,757	44,569	84,580	84,580	90,398
01-301-6051 Life	1,061	776	1,029	1,680	1,680	2,061
01-301-6052 Disability	1,405	997	1,363	2,230	2,230	2,367
01-301-6053 Dental	3,457	1,788	2,736	4,400	4,400	4,403
01-301-6054 Vision	613	359	566	910	910	912
01-301-6055 Short-Term Disability	154	108	136	220	220	216
01-301-6060 ICMA 401A . General Govern	29,638	24,247	32,020	42,540	42,540	53,440
01-301-6130 Educational Benefits	-	-	3,000	-	3,000	-
01-301-6141 ICMA 457 Match 2%	7,512	6,522	9,168	14,390	4,690	-
01-301-6142 Retirement Health Savings	2,075	1,600	2,500	-	-	-
01-301-6143 Service Awards	1,000	-	-	100	100	-
01-301-6150 Uniforms	237	300	797	450	450	450
01-301-6160 Unemployment Insurance	171	206	202	240	240	252
01-301-7110 Supplies Office	2,783	7,434	2,759	5,000	2,800	3,000
01-301-7112 Printer Supplies	-	-	495	-	1,200	1,200
01-301-7270 Small Tools	-	826	1,518	1,500	1,500	1,000
01-301-7280 Books Magazines Subscripti	-	51	127	200	200	200
01-301-7285 Dues & Memberships	393	619	1,731	1,000	2,500	1,500
01-301-7350 Hardware Periphery	100	131	10,730	15,000	5,000	4,000
01-301-7360 Software Maintenance & Licensing	3,720	7,190	24,321	17,000	18,088	17,000
01-301-7420 Business Meetings	-	-	317	1,500	1,500	1,000
01-301-7430 Professional/Consulting Sv	276,240	287,132	107,268	100,000	116,294	75,000
01-301-7446 Uniforms	1,401	987	1,325	1,500	1,500	1,500
01-301-7450 Learning & Education	2,626	4,430	10,729	9,000	8,100	7,000
01-301-7540 Copier Lease - Non Lewan	3,154	2,746	1,626	2,800	2,800	2,800
01-301-7541 Copier Lease - Lewan	-	-	245	-	1,500	1,500
Total Public Works - Engineering Expenditures	906,686	842,827	849,781	1,155,980	1,157,762	1,208,369



Public Works – Street Maintenance

Expenditures by Line Item

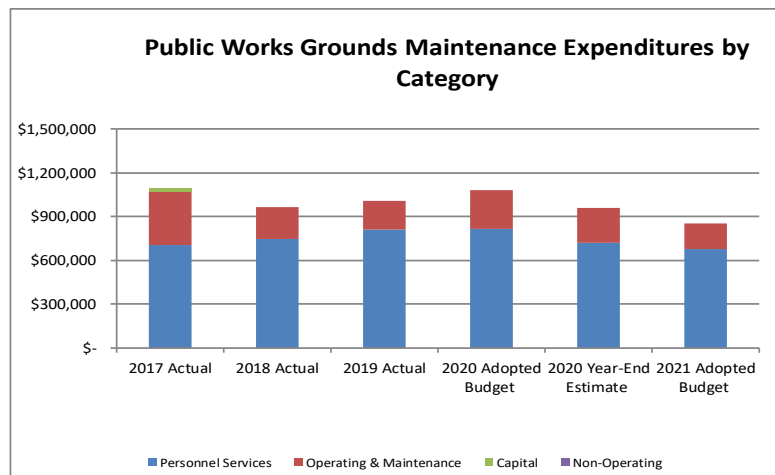
Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Public Works - Street Maintenance Expenditures							
01-302-6010	Salary . Regular	658,214	679,236	640,572	497,010	497,010	507,932
01-302-6020	Salary . Overtime	26,329	28,974	43,505	35,500	35,500	36,565
01-302-6022	Special Event Overtime	-	-	5,762	-	-	-
01-302-6030	Social Security	42,989	43,680	42,455	33,060	33,060	33,759
01-302-6035	Medicare	10,054	10,302	9,987	7,720	7,720	7,895
01-302-6040	Worker's Comp. Ins.	36,929	40,271	35,221	29,060	29,060	25,807
01-302-6050	Medical	132,496	151,054	146,766	113,810	89,810	110,253
01-302-6051	Life	1,488	1,471	1,453	1,160	1,160	1,371
01-302-6052	Disability	1,979	1,951	1,925	1,540	1,540	1,575
01-302-6053	Dental	7,735	7,221	6,055	4,400	4,400	4,403
01-302-6054	Vision	1,327	1,402	1,253	910	910	912
01-302-6055	Short-Term Disability	336	333	301	220	220	216
01-302-6060	ICMA 401A General Government	42,908	46,514	43,450	28,960	28,960	35,555
01-302-6141	ICMA 457 Match 2%	2,926	2,127	2,495	1,880	1,880	-
01-302-6142	Retirement Health Savings	4,600	5,000	5,700	-	-	-
01-302-6143	Service Awards	100	800	400	100	100	-
01-302-6150	Uniforms	420	426	282	1,050	1,050	1,050
01-302-6160	Unemployment Insurance	388	364	344	220	220	224
01-302-7110	Supplies Office	968	652	1,000	1,000	1,000	1,000
01-302-7112	Printer Supplies	-	-	134	-	275	275
01-302-7115	Non-Capital Equipment	-	-	2,450	3,000	3,000	3,000
01-302-7160	Sand & Gravel	1,238	6,150	4,400	2,000	2,000	2,000
01-302-7170	Asphalt & Paving Materials	311,306	317,870	235,229	-	-	-
01-302-7190	Supplies Snow/Ice Removal	131,803	102,092	146,048	135,000	135,000	135,000
01-302-7210	Traffic & Street Signs	-	(330)	-	-	-	-
01-302-7270	Small Tools	3,300	3,451	1,637	3,500	3,500	3,500
01-302-7285	Dues & Memberships	119	-	-	450	450	450
01-302-7300	Supplies Other Special	5,449	1,327	1,591	5,000	5,000	3,000
01-302-7360	Software Maintenance & Licensing	-	-	-	-	-	3,000
01-302-7420	Business Meetings	1,500	1,583	2,325	1,900	1,900	1,900
01-302-7430	Professional/Consulting Svcs	40,996	45,494	53,026	50,000	50,000	50,000
01-302-7446	Uniforms	7,409	7,015	6,271	8,550	8,550	8,550
01-302-7450	Learning & Education	3,623	2,121	1,747	7,000	1,580	3,000
01-302-7461	In House Curb, Gutter, Sidewlk	16,943	10,459	60	28,000	28,000	20,000
01-302-7510	Rentals	5,684	4,604	5,950	7,500	7,500	7,500
01-302-7540	Copier Lease - Non Lewan	372	873	802	1,600	1,325	1,325
01-302-7570	Other Equipment Maint.	23,200	23,200	5,187	24,600	20,000	20,600
01-302-7860	Other Equipment	-	-	76,290	-	-	-
Total Public Works - Street Maintenance Expenditures		1,525,128	1,547,685	1,532,073	1,035,700	1,001,680	1,031,617



Public Works – Grounds Maintenance

Expenditures by Line Item

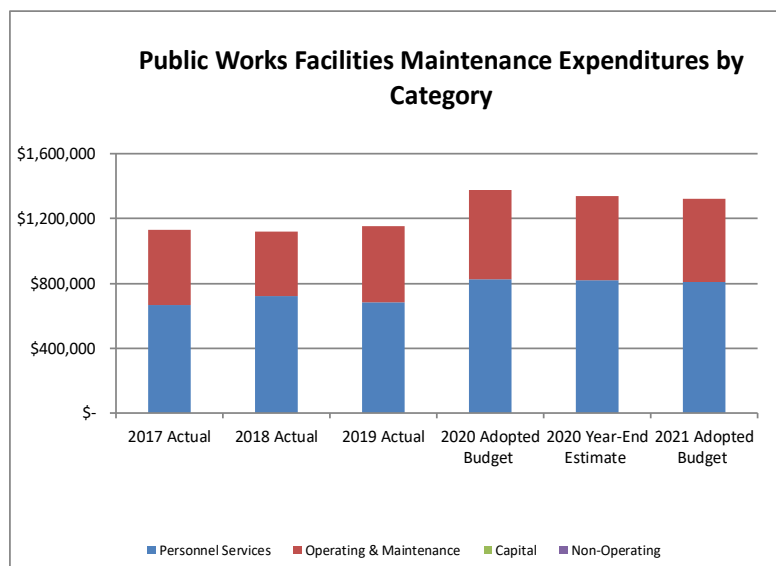
Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Public Works - Grounds Maintenance Expenditures							
01-303-6010	Salary . Regular	437,942	484,835	531,815	553,820	483,820	438,939
01-303-6020	Salary . Overtime	11,743	11,563	19,028	5,000	5,000	14,935
01-303-6022	Special Event Overtime	-	-	6,611	9,500	9,500	-
01-303-6030	Social Security	34,337	37,221	40,804	41,440	37,720	34,340
01-303-6035	Medicare	8,030	8,705	9,543	9,690	8,820	8,031
01-303-6040	Worker's Comp. Ins.	21,281	21,300	18,797	19,350	19,350	14,331
01-303-6050	Medical	137,873	127,277	121,879	122,470	107,470	118,647
01-303-6051	Life	1,115	1,208	1,305	1,380	1,380	1,418
01-303-6052	Disability	1,482	1,464	1,598	1,830	1,830	1,493
01-303-6053	Dental	5,766	5,826	5,441	5,500	5,500	4,954
01-303-6054	Vision	955	1,124	1,126	1,140	1,140	1,026
01-303-6055	Short-Term Disability	259	276	274	270	270	243
01-303-6060	ICMA 401A General Government	32,485	36,165	39,563	34,920	34,920	36,773
01-303-6141	ICMA 457 Match 2%	5,073	5,448	6,547	6,810	2,810	-
01-303-6142	Retirement Health Savings	3,500	3,881	4,900	-	-	-
01-303-6143	Service Awards	-	-	900	600	600	-
01-303-6150	Uniforms	1,167	1,431	1,119	1,500	1,500	1,350
01-303-6160	Unemployment Insurance	338	349	371	540	270	364
01-303-7110	Supplies Office	788	902	800	800	800	800
01-303-7112	Printer Supplies	-	-	85	-	275	275
01-303-7230	Grounds Maint Materials	-	-	-	76,000	79,990	36,000
01-303-7270	Small Tools	3,606	6,094	7,792	5,000	5,000	5,000
01-303-7285	Dues & Memberships	1,975	1,159	1,468	2,000	2,000	2,000
01-303-7300	Grounds Maint Materials	63,880	75,084	55,584	-	-	-
01-303-7350	Hardware Periphery	-	-	-	-	-	-
01-303-7360	Software Maintenance & Licensing	-	-	-	-	-	6,600
01-303-7420	Business Meetings	236	409	745	1,000	1,000	1,000
01-303-7430	Professional/Consulting Svcs	48,584	78,719	80,144	82,800	100,726	62,800
01-303-7433	SPP Maintenance Contract	195,414	14,670	-	44,900	-	25,000
01-303-7446	Uniforms	5,442	5,471	4,533	5,230	5,230	5,230
01-303-7450	Learning & Education	3,909	7,342	3,127	8,000	2,820	3,000
01-303-7461	Community Gardens	7,331	2,711	2,703	4,200	4,200	4,200
01-303-7510	Rentals	430	475	1,680	1,500	1,500	1,500
01-303-7540	Copier Lease - Non Lewan	1,363	873	802	1,200	925	925
01-303-7581	Fence/Wall Maintenance	13,559	359	5,578	10,000	10,000	7,000
01-303-7743	Tree Planting Maintenance	19,112	20,172	28,205	25,000	25,000	15,000
01-303-7830	Improvements Other Than BI	22,339	-	-	-	-	-
Total Public Works - Grounds Maintenance Expenditures		1,091,314	962,514	1,004,867	1,083,390	961,366	853,174



Public Works – Facilities Maintenance

Expenditures by Line Item

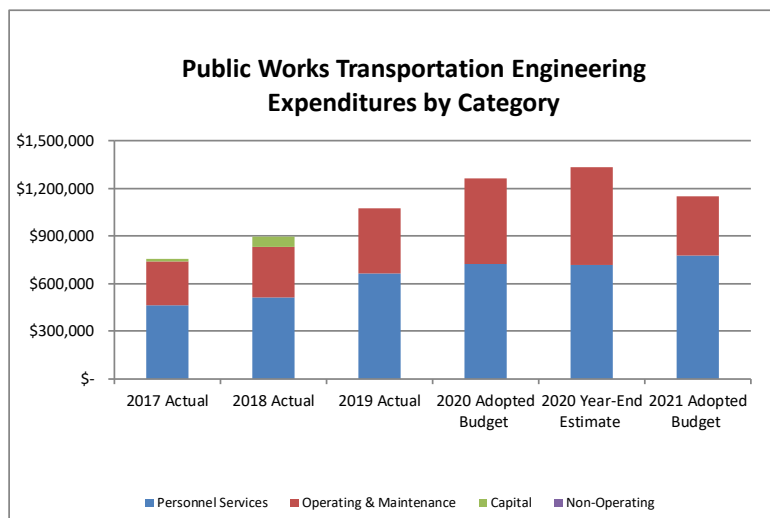
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Public Works - Facilities Maintenance Expenditures						
01-177-6010 Salary . Regular	428,798	490,773	469,788	584,510	584,510	562,318
01-177-6020 Salary . Overtime	27,461	19,542	22,792	25,000	25,000	25,750
01-177-6030 Social Security	28,538	31,371	30,843	37,870	37,870	36,460
01-177-6035 Medicare	6,674	7,337	7,213	8,840	8,840	8,527
01-177-6040 Worker's Comp. Ins.	16,338	18,675	15,039	21,060	21,060	16,579
01-177-6050 Medical	115,426	102,137	90,669	95,820	95,820	108,997
01-177-6051 Life	963	1,091	1,004	1,360	1,360	1,515
01-177-6052 Disability	1,275	1,378	1,330	1,810	1,810	1,739
01-177-6053 Dental	4,786	4,951	3,916	5,230	5,230	4,679
01-177-6054 Vision	891	959	810	1,080	1,080	969
01-177-6055 Short-Term Disability	231	255	220	270	270	257
01-177-6060 ICMA 401A . General Govern	24,792	29,815	26,934	31,550	31,550	39,272
01-177-6140 ICMA . Deferred Comp	1,905	2,006	2,269	2,000	2,000	-
01-177-6141 ICMA 457 Match 2%	2,322	3,926	4,100	5,700	2,200	-
01-177-6142 Retirement Health Savings	2,725	3,400	3,450	-	-	-
01-177-6143 Service Awards	1,550	200	300	-	-	-
01-177-6150 Uniforms	541	531	348	1,050	1,050	1,050
01-177-6160 Unemployment Insurance	256	270	246	270	270	266
01-177-7110 Supplies Office	2,374	2,031	2,688	2,500	2,200	2,200
01-177-7112 Printer Supplies	-	-	146	-	300	300
01-177-7115 Non-capital Equipment	13,199	-	23,534	-	20,000	-
01-177-711X Furniture, Fixtures & Equipment	-	-	-	-	-	20,000
01-177-7120 Supplies Janitorial	17,655	17,560	17,249	23,000	23,000	23,000
01-177-7220 Supplies Bldg Materials	77,395	92,009	77,766	110,000	87,000	90,000
01-177-7270 Small Tools	3,663	3,178	2,592	4,000	4,000	4,000
01-177-7285 Dues & Memberships	-	-	170	2,000	2,000	2,000
01-177-7350 Hardware Periphery	-	-	1,951	-	3,000	-
01-177-7360 Software Maintenance	6,559	3,214	6,138	29,000	29,000	29,000
01-177-7420 Business Meetings	-	-	-	1,500	1,500	1,500
01-177-7430 Professional/Consulting Sv	163,230	128,440	173,247	165,000	172,770	165,000
01-177-7438 Janitorial Services	56,183	70,602	42,906	55,500	55,500	55,500
01-177-7446 Uniforms	2,502	2,992	1,879	4,500	4,500	4,500
01-177-7450 Learning & Education	6,558	10,117	9,411	10,500	8,470	3,500
01-177-7525 Refuse and Recycle	26,332	11,959	12,605	32,600	15,000	22,600
01-177-7540 Copier Lease - Non Lewan	1,367	873	1,002	1,200	1,200	1,200
01-177-7580 Bldg & Property M & R	86,395	57,321	95,441	110,000	90,000	90,000
Total Public Works - Facilities Maintenance Expenditures	1,128,884	1,118,912	1,149,996	1,374,720	1,339,360	1,322,678



Public Works – Transportation Engineering

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Public Works - Transportation Engineering Expenditures						
01-304-6010 Salary . Regular	324,444	365,948	472,882	527,770	527,770	570,660
01-304-6020 Salary . Overtime	7,340	9,127	19,958	8,000	8,000	8,240
01-304-6030 Social Security	20,685	23,168	30,271	33,220	33,220	35,892
01-304-6035 Medicare	4,837	5,418	7,080	7,770	7,770	8,394
01-304-6040 Worker's Comp. Ins.	11,525	14,154	16,773	23,350	23,350	17,871
01-304-6050 Medical	63,006	53,874	69,576	74,960	74,960	86,273
01-304-6051 Life	720	796	1,063	1,230	1,230	1,530
01-304-6052 Disability	953	1,055	1,408	1,620	1,620	1,756
01-304-6053 Dental	2,846	2,987	3,303	3,740	3,740	3,743
01-304-6054 Vision	530	578	683	780	780	775
01-304-6055 Short-Term Disability	126	138	162	180	180	184
01-304-6060 ICMA 401A . General Govern	21,311	25,131	31,698	30,730	30,730	39,659
01-304-6141 ICMA 457 Match 2%	3,481	4,722	6,525	8,070	2,870	-
01-304-6142 Retirement Health Savings	1,700	2,000	3,080	-	-	-
01-304-6143 Service Awards	-	500	-	300	300	-
01-304-6150 Uniforms	112	140	150	450	450	450
01-304-6160 Unemployment Insurance	100	145	177	180	180	190
01-304-7110 Supplies Office	1,165	976	318	1,200	600	600
01-304-7112 Printer Supplies	-	-	108	-	600	600
01-304-7200 Traffic Lane Marking	46,476	31,082	56,591	55,000	55,000	50,000
01-304-7210 Traffic & Street Signs	36,232	49,067	41,389	45,000	45,000	45,000
01-304-7240 Traffic Signal Maintenance & Supplies	72,092	104,122	132,070	100,000	80,000	80,000
01-304-7270 Small Tools	1,436	1,013	3,031	1,700	1,700	1,700
01-304-7285 Dues & Memberships	1,100	1,676	1,771	3,000	3,000	2,000
01-304-7300 Supplies Other Special	15	179	222	-	-	-
01-304-7350 Hardware Periphery	-	-	7,245	-	-	-
01-304-7360 Software Maintenance & Licensing	3,594	16,241	34,200	28,000	28,000	28,000
01-304-7420 Business Meetings	139	146	404	500	500	500
01-304-7430 Professional & Consulting	41,708	58,425	42,432	200,000	320,590	75,000
01-304-7446 Uniforms	1,257	1,681	2,018	2,000	2,000	2,000
01-304-7450 Learning & Education	6,626	4,294	7,357	5,000	4,500	4,000
01-304-7540 Copier Lease - Non Lewan	1,286	521	325	500	500	500
01-304-7565 Traffic Signal System Main	60,262	54,228	81,395	100,000	75,000	85,000
01-304-7891 Traffic Signal Program	19,297	62,575	-	-	-	-
Total Public Works - Transportation Engineering Expenditures	756,401	896,106	1,075,665	1,264,250	1,334,140	1,150,517

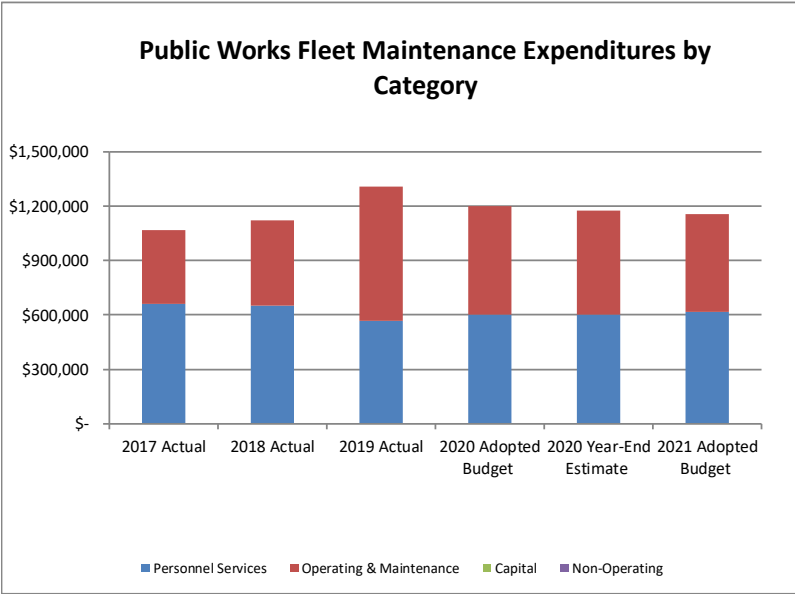


Public Works – Fleet Maintenance

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Public Works - Fleet Maintenance Expenditures						
01-305-6010 Salary . Regular	438,391	433,421	421,272	445,780	445,780	458,234
01-305-6020 Salary . Overtime	38,091	42,617	5,373	5,000	5,000	5,150
01-305-6030 Social Security	29,634	29,001	26,795	28,030	28,030	28,802
01-305-6035 Medicare	6,930	6,783	6,267	6,540	6,540	6,719
01-305-6040 Worker's Comp. Ins.	13,648	12,542	9,627	11,400	11,400	10,794
01-305-6050 Medical	91,148	85,643	59,127	69,990	69,990	72,265
01-305-6051 Life	966	905	893	1,020	1,020	1,133
01-305-6052 Disability	1,279	1,199	1,146	1,360	1,360	1,373
01-305-6053 Dental	4,410	4,116	2,890	3,300	3,300	3,027
01-305-6054 Vision	821	797	482	680	680	603
01-305-6055 Short-Term Disability	208	203	157	190	190	176
01-305-6060 ICMA 401A . General Government	26,722	26,959	26,005	24,800	24,800	29,379
01-305-6130 Educational Benefits	3,000	3,000	-	-	-	-
01-305-6140 ICMA . Deferred Comp	-	-	-	-	-	1,158
01-305-6141 ICMA 457 Match 2%	1,713	2,222	5,335	3,480	3,480	-
01-305-6142 Retirement Health Savings	2,525	2,600	2,450	-	-	-
01-305-6143 Service Awards	150	200	-	-	-	-
01-305-6160 Unemployment Insurance	200	189	245	190	190	182
01-305-7110 Supplies Office	1,292	1,197	1,386	1,900	1,900	900
01-305-7112 Printer Supplies	-	-	167	-	150	300
01-305-7220 Supplies Bldg Materials	2,553	4,739	1,243	2,500	2,500	2,500
01-305-7270 Small Tools	4,323	6,362	4,564	6,500	6,500	5,500
01-305-7280 Books Magazines Subscription	190	205	227	250	250	250
01-305-7285 Dues & Memberships	1,200	1,606	573	2,500	2,500	1,500
01-305-7300 Supplies Other Special	5,096	2,758	4,609	-	-	-
01-305-7321 Unleaded Gas	126,409	180,518	165,179	160,000	160,000	145,000
01-305-7322 Diesel Fuel	34,041	52,494	57,772	65,000	65,000	45,000
01-305-7325 Tires	30,835	26,624	43,281	40,000	40,000	35,000
01-305-7326 Parts Batteries Supplies	124,746	100,442	291,006	185,000	160,000	173,000
01-305-7350 Hardware Periphery	-	-	419	-	-	-
01-305-7360 Software Maintenance & Licensing	19,961	16,014	20,118	22,500	22,500	22,500
01-305-7420 Business Meetings	-	-	-	500	500	500
01-305-7430 Professional/Consulting	-	-	19,693	-	-	-
01-305-7446 Uniforms	5,835	5,483	5,566	6,500	6,500	6,500
01-305-7450 Learning & Education	7,800	7,850	8,912	8,000	7,200	3,000
01-305-7510 Rentals	450	498	491	600	600	600
01-305-7540 Copier Lease - Non Lewan	1,280	1,331	1,166	1,350	1,200	1,200
01-305-7570 Other Equipment Maintenance	9,662	1,838	5,631	15,000	15,000	15,000
01-305-7700 Outside Labor/Parts/Vehicle Wash	33,087	61,830	109,541	80,000	80,000	80,000
Total Public Works - Fleet Maintenance Expenditures	1,068,596	1,124,188	1,309,608	1,199,860	1,174,060	1,157,245

Public Works – Fleet Maintenance (Continued)



Community Development Budget Summary

Did You Know?

The City has 27 historic landmarks including 4 historic districts – of these 4 individual landmarks and 2 historic districts are on the National Historic Register

Community Development Department

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

Major Programs – by allocation

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

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

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

Service Delivery Improvements for 2020

After years of planning, and the increased need to do more business remotely, the city rolled out an upgrade to its Building Permit and Development Review System, eTRAKiT, implementing new processes to make it easier for applicants and contractors to do business with the City. With eTRAKiT, homeowners, developers, and contractors apply and pay for *permits* online (with more coming later in 2020), submit development applications electronically, request a pre-application meeting, track the progress of their construction projects online, schedule and locate the results of inspections, check plan review status, and view the anticipated date when a permit will be issued. Licensed contractors may also log in and view their previous permits. The online program requires less staff time to input paper submittals into the system and reduces the need for staff and citizens to physically be at the Littleton Center.

Community Development Budget Summary (continued)

Performance Summary

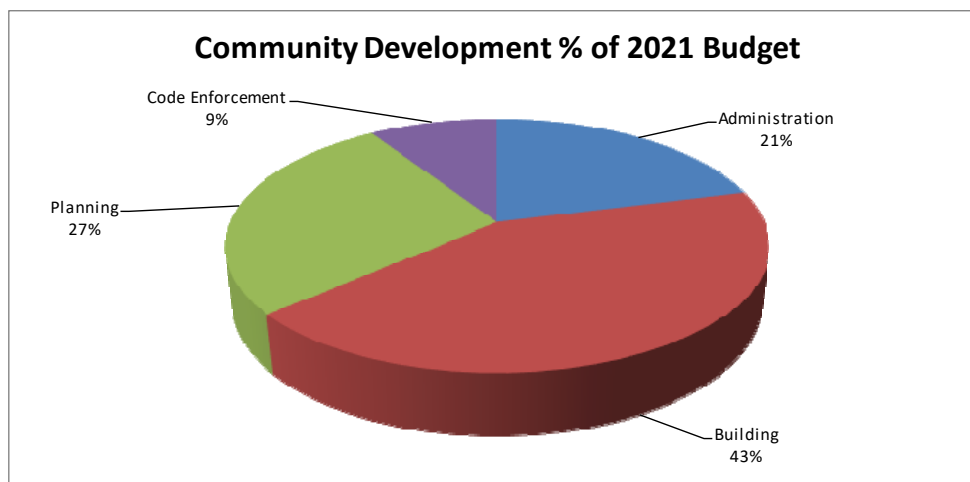
Performance Measures for Major Programs

Program	What we Measure and Why	2019 Actual	2020 Anticipated	2021 Goal
Inspections	Measure: Code enforcement total actions (notices, calls, emails, and inspections) per case Reason: Code enforcement effectiveness	3.15 actions	2.74 actions	2.5 actions
Planning	Measure: Completed site development plans: average staff review time from application to staff approval (does not count denials or withdrawn cases) Reason: Development review process efficiency	156 days	120 days	100 days
Permit Center	Measure: Tenant improvement applications: average turnaround time from submittal to first review. Reason: Commercial permit responsiveness / business friendly environment	14.9 days	15 days	10 days with additional FTE
Mediations	Measure: Mediation referrals coming from multiple locations Reason: Community engagement	125 referrals	110 referrals	150 referrals

Community Development Budget Summary Overview

Division Budget Summary Overview

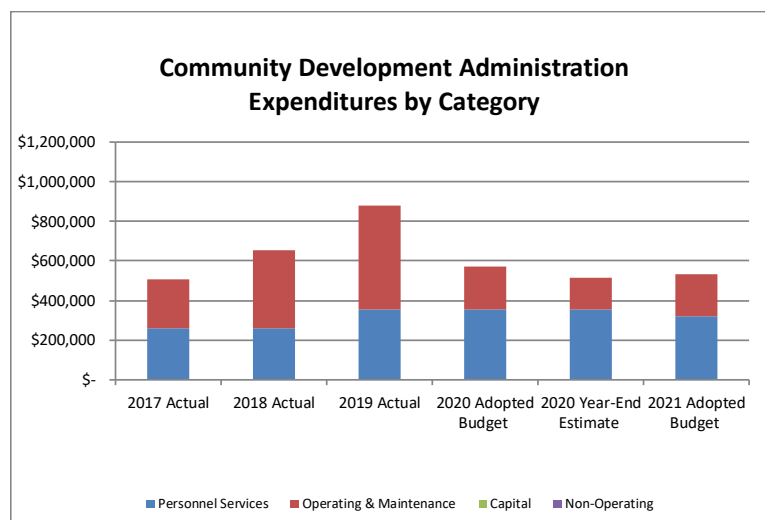
Division	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Comm Dev Administration	505,633	652,493	881,304	573,870	515,390	532,886
Comm Dev Building and Inspections	1,378,444	1,468,205	1,476,689	1,262,640	1,151,940	1,083,462
Comm Dev Planning & Community Outreach	630,139	724,262	650,714	662,420	588,530	692,111
Comm Dev Code Enforcement	-	-	-	347,360	310,160	232,362
Total Expenditures - Community Development	2,514,216	2,844,960	3,008,707	2,846,290	2,566,020	2,540,821



Community Development– Administration

Expenditures by Line Item

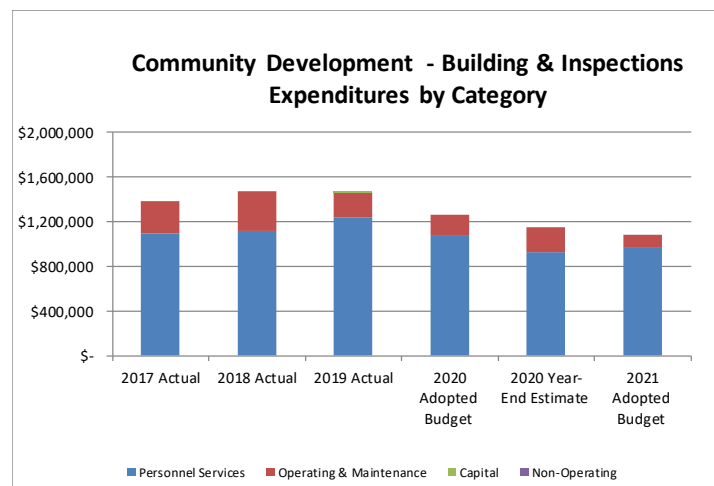
Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Comm Dev - Administration Expenditures							
01-320-6010	Salary . Regular	201,019	200,353	278,289	285,430	285,430	250,553
01-320-6020	Salary . Overtime	-	61	-	500	500	515
01-320-6030	Social Security	12,186	11,574	16,385	15,510	15,510	14,415
01-320-6035	Medicare	2,891	2,879	3,959	4,150	4,150	3,640
01-320-6040	Worker's Comp. Ins.	292	277	285	370	370	277
01-320-6050	Medical	27,673	26,609	36,194	25,550	25,550	29,056
01-320-6051	Life	419	423	519	670	670	676
01-320-6052	Disability	555	560	638	890	890	777
01-320-6053	Dental	1,223	1,176	1,175	1,650	1,650	1,376
01-320-6054	Vision	228	228	243	340	340	285
01-320-6055	Short-Term Disability	54	54	72	80	80	68
01-320-6060	ICMA 401A . General Govern	11,931	13,261	12,865	13,490	13,490	15,528
01-320-6140	ICMA . Deferred Comp	-	-	907	2,870	2,870	1,436
01-320-6141	ICMA 457 Match 2%	927	3,189	3,614	4,560	1,460	-
01-320-6142	Retirement Health Savings	750	800	1,000	-	-	-
01-320-6143	Service Awards	-	-	-	100	100	-
01-320-6160	Unemployment Insurance	84	65	107	110	110	84
01-320-7110	Supplies Office	3,200	1,137	1,470	1,500	1,500	1,500
01-320-7112	Printer Supplies	-	-	375	-	1,090	2,000
01-320-7280	Books Magazines Subscripti	454	-	-	500	-	-
01-320-7285	Dues & Memberships	4,144	1,150	963	2,000	1,250	1,500
01-320-7300	Supplies Other Special	31	6,251	392	-	-	-
01-320-7350	Hardware Periphery	-	-	1,888	1,000	1,000	500
01-320-7360	Software Maintenance & Licensing	-	-	-	500	500	500
01-320-7420	Business Meetings	2,447	2,415	1,499	2,000	2,000	3,000
01-320-7430	Professional/Consulting Sv	179,665	355,333	386,180	151,000	150,680	151,000
01-320-7446	Uniforms	-	-	339	350	350	100
01-320-7450	Learning & Education	9,135	2,761	3,630	5,000	2,870	3,000
01-320-7461	Main St Historic District	38,000	18,720	126,205	50,000	-	50,000
01-320-7510	Parking Lot Rental	2,100	-	-	-	-	-
01-320-7540	Copier Lease - Non Lewan	6,225	3,218	2,111	3,750	580	600
01-320-7541	Copier Lease - Lewan	-	-	-	-	400	500
Total Comm Dev - Administration Expenditures		505,633	652,493	881,304	573,870	515,390	532,886



Community Development – Building and Inspections

Expenditures by Line Item

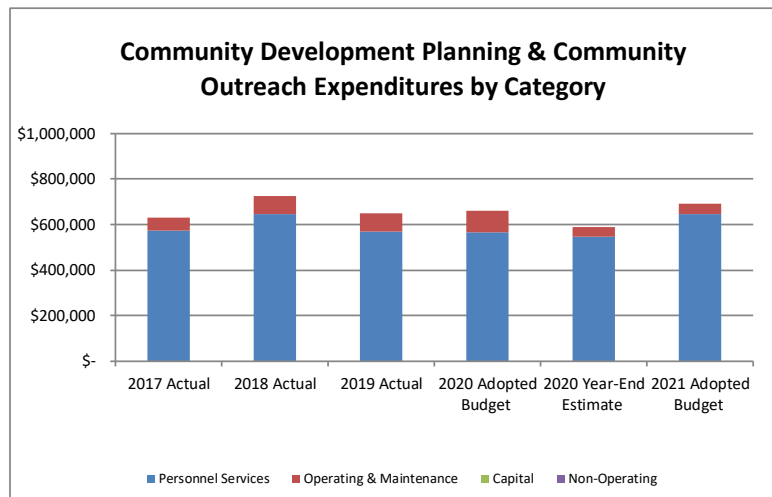
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Comm Dev - Building & Inspections Expenditures						
01-321-6010 Salary . Regular	775,730	783,083	894,175	778,600	670,875	674,606
01-321-6020 Salary . Overtime	45,924	56,946	34,644	50,000	50,000	51,500
01-321-6030 Social Security	51,834	52,312	57,956	51,400	46,921	45,100
01-321-6035 Medicare	12,123	12,234	13,554	12,020	11,908	10,529
01-321-6040 Worker's Comp. Ins.	8,275	10,566	11,980	10,180	10,039	11,486
01-321-6050 Medical	126,013	123,263	135,211	104,010	74,010	118,647
01-321-6051 Life	1,644	1,630	1,926	1,800	1,800	1,800
01-321-6052 Disability	2,177	2,159	2,551	2,390	2,390	2,067
01-321-6053 Dental	6,821	6,499	6,741	5,780	5,780	4,954
01-321-6054 Vision	1,156	1,258	1,395	1,200	1,200	1,026
01-321-6055 Short-Term Disability	322	300	344	280	280	270
01-321-6060 ICMA 401A . General Govern	45,689	49,802	58,149	44,140	44,140	44,830
01-321-6140 ICMA . Deferred Comp	1,194	-	665	1,310	1,310	1,311
01-321-6141 ICMA 457 Match 2%	8,698	7,607	9,806	8,270	4,970	-
01-321-6142 Retirement Health Savings	4,300	4,419	5,700	-	-	-
01-321-6143 Service Awards	-	700	-	800	800	-
01-321-6150 Uniforms	-	110	-	-	-	-
01-321-6160 Unemployment Insurance	442	364	418	350	296	336
01-321-7110 Supplies Office	8,436	6,962	5,572	7,000	7,000	5,000
01-321-7112 Printer Supplies	-	-	1,230	-	3,570	4,000
01-321-7115 Non-capital Equipment	1,853	1,333	1,523	1,000	1,000	1,000
01-321-7280 Books Magazines Subscriptions	1,992	3,080	8,281	1,500	1,500	8,500
01-321-7285 Dues & Memberships	1,999	1,136	1,134	2,000	2,000	1,000
01-321-7300 Supplies Other Special	1,696	1,390	457	-	-	-
01-321-7350 Hardware Periphery	-	-	46	1,350	1,350	1,000
01-321-7360 Software Maintenance & Licensing	2,496	1,782	1,518	3,000	87,481	1,000
01-321-7419 Bank Fees	65	58	137	160	160	200
01-321-7420 Business Meetings	6	1,125	945	1,100	1,100	800
01-321-7430 Professional/Consulting Sv	227,685	304,171	110,040	150,000	100,000	75,000
01-321-7446 Uniforms	3,997	1,364	2,803	2,500	2,500	2,500
01-321-7450 Learning & Education	9,034	11,148	13,555	13,500	11,660	8,500
01-321-7461 Environmental & Code Enforcement	19,155	11,753	75,986	-	-	-
01-321-7540 Copier Lease - Non Lewan	7,688	9,651	7,728	7,000	5,500	6,000
01-321-7541 Copier Lease - Lewan	-	-	-	-	400	500
01-321-7860 Other Equipment	-	-	10,519	-	-	-
Total Comm Dev - Building & Inspections Expenditures	1,378,444	1,468,205	1,476,689	1,262,640	1,151,940	1,083,462



Community Development – Planning & Community Outreach

Expenditures by Line Item

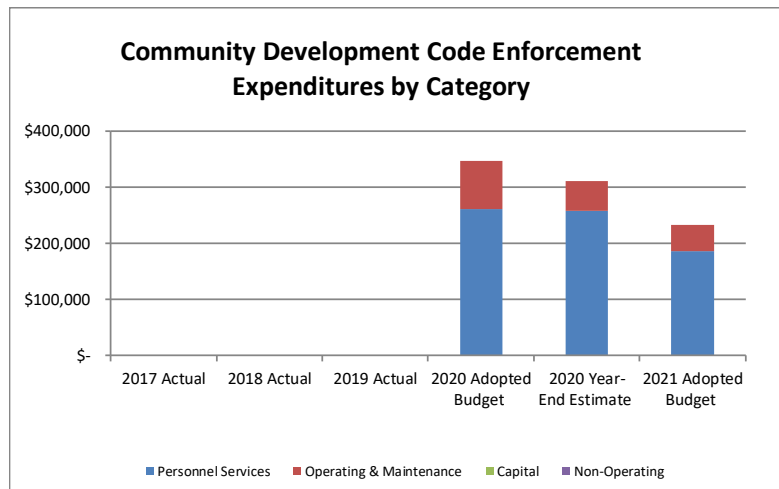
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Comm Dev - Planning & Community Outreach Expenditures						
01-322-6010 Salary . Regular	457,089	511,787	446,770	434,660	434,660	508,398
01-322-6020 Salary . Overtime	189	2,603	75	-	-	-
01-322-6030 Social Security	28,632	31,903	28,372	26,950	26,950	31,521
01-322-6035 Medicare	6,696	7,461	6,635	6,300	6,300	7,372
01-322-6040 Worker's Comp. Ins.	1,729	982	544	570	570	562
01-322-6050 Medical	33,652	47,205	44,637	56,910	42,910	56,319
01-322-6051 Life	1,038	960	930	1,020	1,020	1,373
01-322-6052 Disability	1,555	1,353	1,231	1,350	1,350	1,576
01-322-6053 Dental	3,058	2,775	1,842	2,750	2,750	2,752
01-322-6054 Vision	456	495	447	570	570	570
01-322-6055 Short-Term Disability	163	155	133	140	140	162
01-322-6060 ICMA 401A . General Govern	29,893	28,895	27,975	25,720	25,720	35,588
01-322-6141 ICMA 457 Match 2%	5,555	5,391	6,250	6,850	2,750	-
01-322-6142 Retirement Health Savings	2,250	2,200	2,500	-	-	-
01-322-6143 Service Awards	200	-	100	-	-	-
01-322-6160 Unemployment Insurance	153	262	183	130	130	168
01-322-7110 Supplies Office	-	2,396	768	2,000	500	1,000
01-322-7112 Printer Supplies	-	-	784	-	2,160	2,500
01-322-7115 Non-Capital Equipment	(161)	-	438	1,000	1,000	-
01-322-7280 Books Magazines Subscripti	-	35	-	500	500	-
01-322-7285 Dues & Memberships	-	2,099	2,503	4,000	4,000	4,000
01-322-7300 Supplies Other Special	1,935	1,385	794	-	-	-
01-322-7350 Hardware Periphery	-	-	2,423	2,000	2,000	500
01-322-7360 Software Maintenance & Licensing	-	-	948	1,000	1,000	200
01-322-7420 Business Meetings	-	586	660	500	500	500
01-322-7430 Neighborhood Partnership Grant	43,307	58,832	50,538	60,000	10,000	20,000
01-322-7446 Uniforms	-	-	377	500	500	350
01-322-7450 Learning & Education	-	6,177	7,324	11,000	6,100	4,000
01-322-7461 Hist. Pres. Tax Refund	5,663	4,383	7,141	10,000	10,000	8,000
01-322-7463 Community Outreach Prog	8,041	934	5,115	3,000	3,000	3,000
01-322-7540 Copier Lease - Non Lewan	(954)	3,008	2,277	3,000	1,050	1,200
01-322-7541 Copier Lease - Lewan	-	-	-	-	400	500
Total Comm Dev - Planning & Community Outreach Expenditures	630,139	724,262	650,714	662,420	588,530	692,111



Community Development – Code Enforcement

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Comm Dev - Code Enforcement Expenditures						
01-323-6010 Salary . Regular	-	-	-	192,200	192,200	133,256
01-323-6030 Social Security	-	-	-	11,920	11,920	8,262
01-323-6035 Medicare	-	-	-	2,790	2,790	1,932
01-323-6040 Worker's Comp. Ins.	-	-	-	2,570	2,570	2,616
01-323-6050 Medical	-	-	-	32,920	32,920	29,056
01-323-6051 Life	-	-	-	450	450	360
01-323-6052 Disability	-	-	-	600	600	413
01-323-6053 Dental	-	-	-	1,650	1,650	1,101
01-323-6054 Vision	-	-	-	340	340	228
01-323-6055 Short-Term Disability	-	-	-	80	80	54
01-323-6060 ICMA 401A . General Govern	-	-	-	11,370	11,370	9,328
01-323-6141 ICMA 457 Match 2%	-	-	-	3,840	1,240	-
01-323-6160 Unemployment Insurance	-	-	-	80	80	56
01-323-7110 Supplies Office	-	-	-	3,000	3,000	1,000
01-323-7112 Printer Supplies	-	-	-	-	1,150	1,250
01-323-7115 Non-Capital Equipment	-	-	-	1,000	1,000	800
01-323-7280 Books Magazines Subscripti	-	-	-	1,000	1,000	-
01-323-7285 Dues & Memberships	-	-	-	1,000	1,000	500
01-323-7350 Hardware Periphery	-	-	-	1,000	1,000	500
01-323-7360 Software Maintenance & Licensing	-	-	-	500	500	200
01-323-7420 Business Meetings	-	-	-	500	500	200
01-323-7430 Professional/Consulting	-	-	-	40,000	20,000	20,000
01-323-7446 Uniforms	-	-	-	500	500	250
01-323-7450 Learning & Education	-	-	-	5,050	5,050	3,500
01-323-7461 Environmental & Code Enforcement - Sper	-	-	-	30,000	15,000	15,000
01-323-7540 Copier Lease - Non-Lewan	-	-	-	3,000	1,850	2,000
01-323-7541 Copier Lease - Lewan	-	-	-	-	400	500
Total Comm Dev - Code Enforcement Expenditures	-	-	-	347,360	310,160	232,362



Library and Museum Budget Summary

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

Library and Museum

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

Major Programs – by allocation

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

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

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

Service Delivery Changes for 2021

- **Reduction of Service Levels –** Due to budget and staff reductions caused by the COVID-19 pandemic, the Library and Museum project reductions in public hours, programming, and services in 2021. Under the current budget scenario, the Library will be open to the public 40 hours per week, a reduction of 41%, and the Museum will be open to the public 30 hours per week, a reduction of 36%, with a corresponding decrease in programming and services for all ages.

Library and Museum Budget Summary (continued)

Performance Summary

Performance Measures for Major Programs

Program	What We Measure and Why	2019 Actual	2020 Anticipated	2021 Goal
Library and Museum Events & Programming	Measure: General, event, and program attendance Reason: Demonstrate connection to public by providing physical/intellectual access to resources consistent with community needs	461,685	Unknown	277,011
Collections Development; Online Resources	Measure: Circulation of Library materials Reason: Ensure responsible use of City budget to purchase relevant materials and promote lifelong learning	578,820	Unknown	595,000
Facility Rentals	Measure: Museum facility usage by City and outside groups Reason: Maximize community impact by making museum spaces available to City departments and outside organizations	226	48	72
LIRC Services	Measure: Clients served by the Immigrant Resource Center Reason: Provide a pathway to citizenship for legal immigrants through legal services, citizenship, and ESL classes	856	207	250

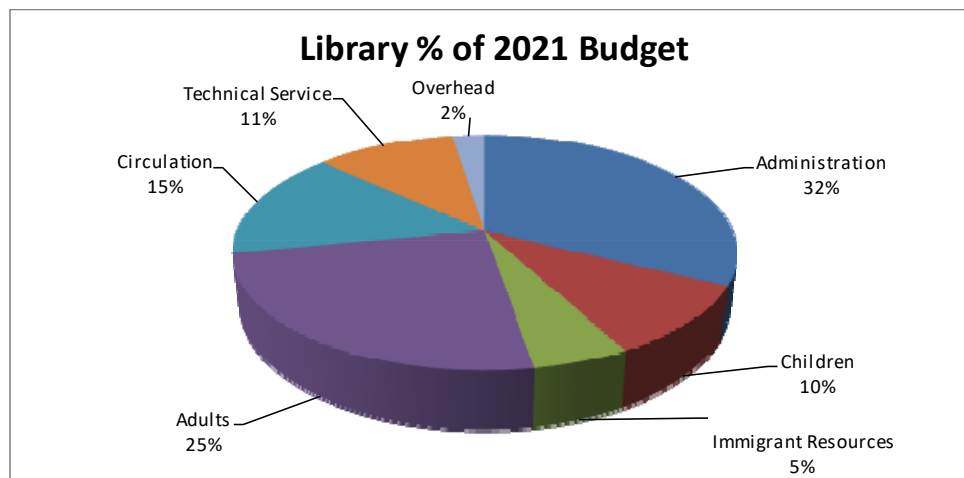
Library and Museum Services Budget Summary Overview

Library and Museum Services Department Budget Summary Overview

Division	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Library	2,748,463	2,860,884	3,071,979	3,261,330	3,136,730	2,756,383
Museum	1,411,100	1,435,555	1,535,742	1,697,020	1,559,425	1,476,435
<i>Total Expenditures - Library & Museum</i>	<i>4,159,563</i>	<i>4,296,439</i>	<i>4,607,721</i>	<i>4,958,350</i>	<i>4,696,155</i>	<i>4,232,818</i>

Library Division Budget Summary Overview

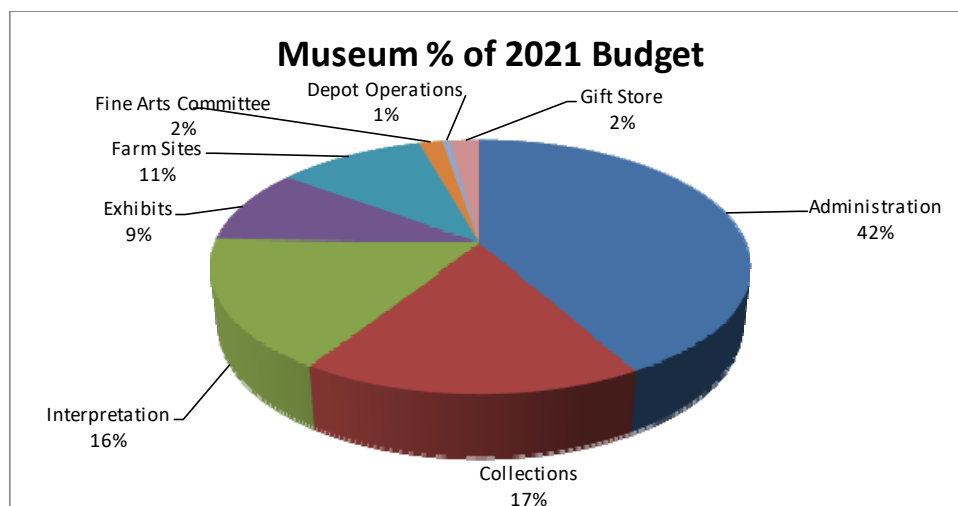
Division	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Library Administration	839,135	812,421	830,923	980,300	915,160	887,319
Library Children	315,093	335,983	323,068	384,950	345,950	271,674
Library Immigrant Resources	102,842	159,463	297,454	308,120	287,660	147,084
Library Adults	671,095	719,960	852,227	838,340	848,340	681,904
Library Circulation	354,314	377,474	385,273	378,680	368,680	403,307
Library Technical Service	296,352	311,721	322,226	312,810	312,810	298,125
Library Overhead	60,344	59,005	60,808	58,130	58,130	66,970
Library Youth & Sr Services	109,287	84,858	-	-	-	-
<i>Total Expenditures - Library</i>	<i>2,748,463</i>	<i>2,860,884</i>	<i>3,071,979</i>	<i>3,261,330</i>	<i>3,136,730</i>	<i>2,756,383</i>



Library and Museum Services Budget Summary Overview (continued)

Museum Division Budget Summary Overview

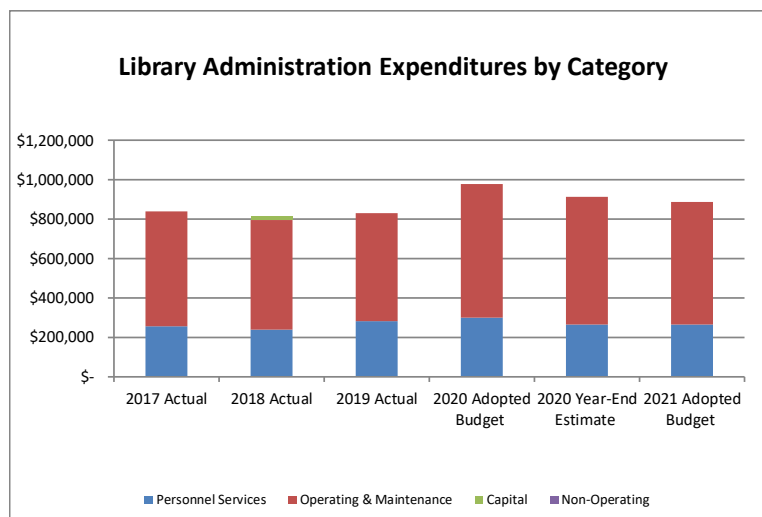
Division	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Museum Administration	587,010	578,614	596,984	645,250	616,985	617,483
Museum Collections	201,297	217,681	244,210	260,860	259,570	255,168
Museum Interpretation	348,051	348,078	367,298	380,660	339,320	241,927
Museum Exhibits	98,478	114,559	135,458	141,990	136,590	141,356
Museum Farm Sites	127,712	137,799	147,259	154,160	147,860	156,401
Museum Fine Arts Committee	20,522	6,325	16,034	75,000	30,000	25,000
Museum Depot Operations	1,040	5,883	34	8,000	8,000	8,000
Museum Gift Store	26,991	26,616	28,465	31,100	21,100	31,100
Total Expenditures - Museum	1,411,100	1,435,555	1,535,742	1,697,020	1,559,425	1,476,435



Library – Administration

Expenditures by Line Item

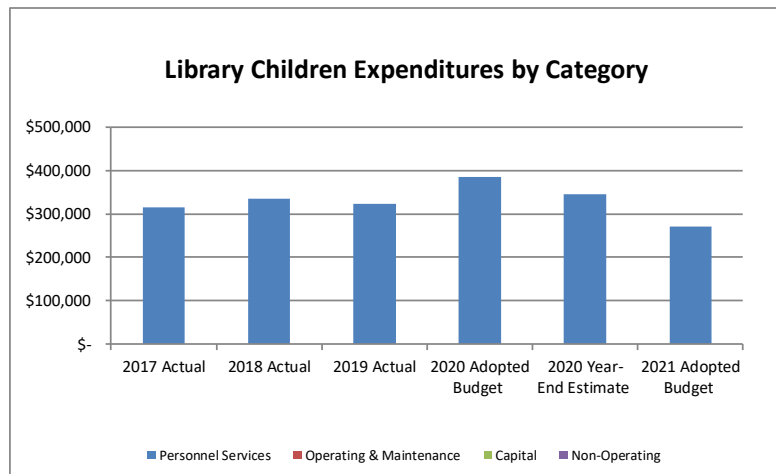
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Library - Administration Expenditures						
01-520-6010 Salary . Regular	191,114	163,902	167,580	172,640	147,640	134,814
01-520-6020 Salary . Overtime	-	6,766	48,027	60,300	50,300	62,109
01-520-6030 Social Security	12,093	10,066	10,250	10,390	10,390	8,454
01-520-6035 Medicare	2,828	2,354	2,736	3,380	3,380	2,855
01-520-6040 Worker's Comp. Ins.	296	240	210	1,480	1,480	1,418
01-520-6050 Medical	33,769	39,395	37,550	37,820	37,820	43,020
01-520-6051 Life	406	354	391	400	400	364
01-520-6052 Disability	538	469	518	530	530	418
01-520-6053 Dental	1,144	880	1,376	830	830	1,376
01-520-6054 Vision	213	170	285	170	170	285
01-520-6055 Short-Term Disability	74	68	68	70	70	68
01-520-6060 ICMA 401A . General Govern	9,887	8,800	9,344	8,190	8,190	5,013
01-520-6140 ICMA . Deferred Comp	-	-	-	-	-	3,160
01-520-6141 ICMA 457 Match 2%	1,842	1,287	1,303	1,340	1,340	-
01-520-6142 Retirement Health Savings	734	583	650	-	-	-
01-520-6143 Service Awards	-	900	-	-	-	-
01-520-6160 Unemployment Insurance	79	60	64	80	80	70
01-520-7110 Supplies Office	10,000	10,816	8,985	16,000	16,000	12,000
01-520-7112 Printer Supplies	-	-	1,614	-	4,300	4,300
01-520-7115 Non-Capital Equipment	2,535	663	5,117	10,000	5,800	3,300
01-520-7120 Supplies Janitorial	8,125	5,799	5,563	6,500	6,500	6,500
01-520-7281 Collection Materials	289,185	248,922	305,538	241,900	229,900	201,415
01-520-7282 Collection Materials - Software	-	-	-	64,000	64,000	64,000
01-520-7285 Dues & Memberships	1,071	674	1,031	3,000	3,000	3,000
01-520-7300 Programming & Processing Supplies	41,582	39,903	45,231	62,600	45,000	62,600
01-520-7350 Hardware Periphery	1,710	5,189	4,624	13,500	13,500	9,450
01-520-7360 Software Maintenance & Licensing	8,199	7,046	4,991	8,200	8,200	8,200
01-520-7419 Bank Fees	49	45	32	60	60	60
01-520-7420 Business Meetings	1,416	1,961	2,504	4,000	4,000	4,000
01-520-7430 Professional/ Consulting Sv	24,693	27,567	26,763	32,000	32,000	32,000
01-520-7438 Janitorial Services	-	-	11,877	-	6,600	-
01-520-7450 Learning & Education	8,263	17,909	19,198	15,500	13,960	7,750
01-520-7470 Telecommunications	-	-	2,100	-	-	-
01-520-7540 Copier Lease - Non Lewan	9,628	9,168	8,880	11,220	4,620	3,120
01-520-7541 Copier Lease - Lewan	-	-	2,387	-	8,000	8,000
01-520-7570 Other Equipment Maint.	34,035	34,916	13,619	39,300	32,200	39,300
01-520-7573 Computer Licensing/Maint	143,627	149,300	80,517	154,900	154,900	154,900
01-520-7840 Office Equipment	-	16,250	-	-	-	-
Total Library - Administration Expenditures	839,135	812,421	830,923	980,300	915,160	887,319



Library - Children

Expenditures by Line Item

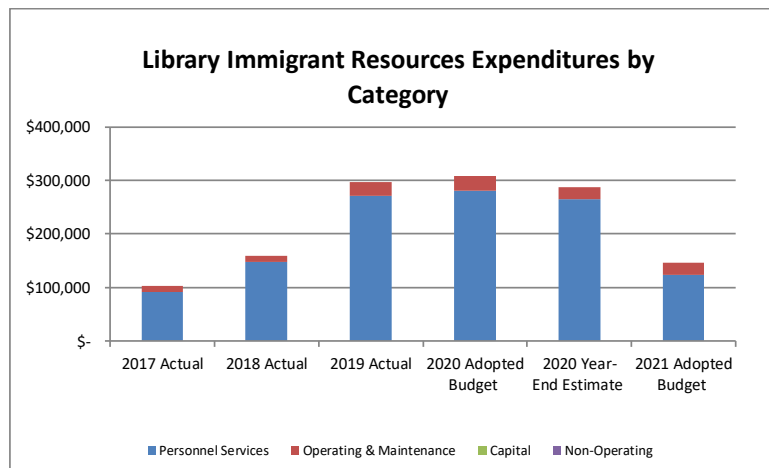
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Library - Children Expenditures						
01-521-6010 Salary . Regular	244,100	263,763	257,279	297,210	272,210	213,694
01-521-6020 Salary . Overtime	232	-	-	-	-	-
01-521-6030 Social Security	15,568	16,747	16,523	18,430	18,430	13,578
01-521-6035 Medicare	3,641	3,917	3,864	4,310	4,310	3,099
01-521-6040 Worker's Comp. Ins.	398	404	338	350	350	237
01-521-6050 Medical	34,745	33,408	27,578	45,400	31,400	26,802
01-521-6051 Life	516	531	523	630	630	510
01-521-6052 Disability	652	705	693	840	840	585
01-521-6053 Dental	2,330	2,417	1,952	2,200	2,200	1,486
01-521-6054 Vision	354	346	293	400	400	283
01-521-6055 Short-Term Disability	136	137	130	140	140	108
01-521-6060 ICMA 401A . General Govern	5,035	5,447	5,622	4,890	4,890	5,795
01-521-6140 ICMA . Deferred Comp	6,548	7,597	7,314	9,330	9,330	5,301
01-521-6141 ICMA 457 Match 2%	-	-	290	-	-	-
01-521-6142 Retirement Health Savings	375	400	500	-	-	-
01-521-6143 Service Awards	300	-	-	600	600	-
01-521-6160 Unemployment Insurance	163	166	169	220	220	196
Total Library - Children Expenditures	315,093	335,983	323,068	384,950	345,950	271,674



Library – Immigrant Resources

Expenditures by Line Item

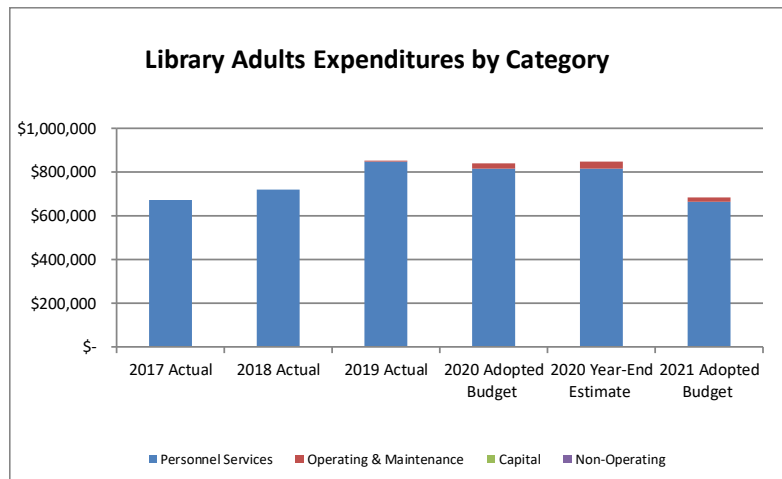
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Library - Immigrant Resources Expenditures						
01-522-6010 Salary . Regular	72,669	106,025	199,571	210,580	195,580	90,036
01-522-6020 Salary . Overtime	-	132	-	-	-	-
01-522-6030 Social Security	4,824	6,241	12,528	13,060	13,060	5,658
01-522-6035 Medicare	1,128	1,460	2,930	3,050	3,050	1,306
01-522-6040 Worker's Comp. Ins.	109	149	263	280	280	100
01-522-6050 Medical	9,259	24,815	35,679	35,790	35,790	19,012
01-522-6051 Life	86	200	461	490	490	243
01-522-6052 Disability	123	268	610	650	650	279
01-522-6053 Dental	545	1,159	2,006	1,930	1,930	1,101
01-522-6054 Vision	96	222	415	400	400	228
01-522-6055 Short-Term Disability	32	66	123	140	140	54
01-522-6060 ICMA 401A . General Govern	984	4,984	11,080	9,860	9,860	4,583
01-522-6140 ICMA Deferred Comp	1,658	1,123	538	1,420	1,420	1,228
01-522-6141 ICMA 457 Match 2%	298	803	2,647	3,630	1,230	-
01-522-6142 Retirement Health Savings	100	600	1,500	-	-	-
01-522-6160 Unemployment Insurance	95	62	122	140	140	56
01-522-7110 Supplies Office	2,726	585	543	2,000	2,000	1,000
01-522-7115 Non-Capital Equipment	-	-	624	500	500	-
01-522-7280 Books Magazine Subscription	-	-	-	500	500	500
01-522-7285 Dues & Memberships	1,780	1,500	1,500	2,000	2,000	2,000
01-522-7300 Supplies Other Special	1,491	4,394	5,023	5,000	5,000	3,000
01-522-7360 Software Maintenance & Licensing	450	608	708	1,500	1,500	1,500
01-522-7419 Bank Fees	245	332	697	400	400	400
01-522-7420 Business Meetings	972	732	1,627	1,800	1,800	1,800
01-522-7430 Professional/Consulting Svcs	346	1,788	11,793	6,000	6,000	6,000
01-522-7450 Learning & Education	2,776	705	2,153	5,000	1,940	5,000
01-522-7480 Postage & Freight	50	508	2,313	2,000	2,000	2,000
Total Library - Immigrant Resources Expenditures	102,842	159,463	297,454	308,120	287,660	147,084



Library - Adults

Expenditures by Line Item

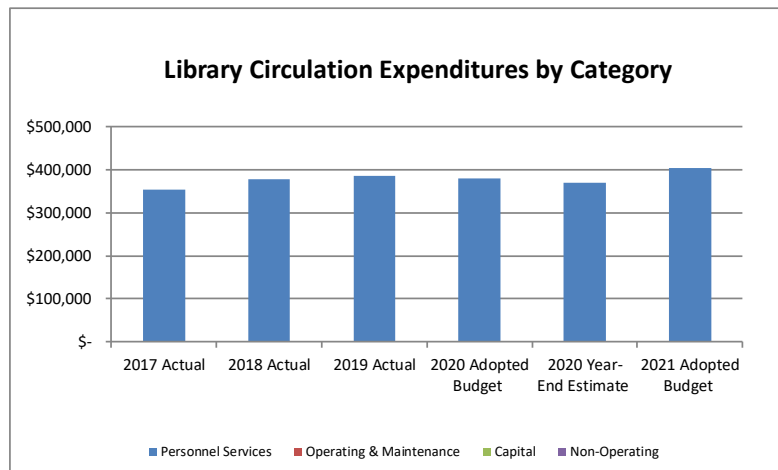
Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Library - Adults Expenditures							
01-523-6010	Salary . Regular	531,162	563,489	678,323	652,990	652,990	508,145
01-523-6020	Salary . Overtime	297	35	69	-	-	-
01-523-6030	Social Security	33,552	35,620	42,345	40,480	40,480	31,720
01-523-6035	Medicare	7,847	8,331	9,903	9,470	9,470	7,368
01-523-6040	Worker's Comp. Ins.	792	818	808	810	810	562
01-523-6050	Medical	57,511	66,727	55,622	62,150	62,150	77,807
01-523-6051	Life	997	1,154	1,375	1,440	1,440	1,247
01-523-6052	Disability	1,345	1,547	1,821	1,840	1,840	1,431
01-523-6053	Dental	4,876	5,152	4,939	5,590	5,590	4,403
01-523-6054	Vision	812	982	1,022	930	930	912
01-523-6055	Short-Term Disability	259	294	331	310	310	216
01-523-6060	ICMA 401A . General Govern	18,694	20,978	30,280	24,030	24,030	27,459
01-523-6140	ICMA . Deferred Comp	6,543	6,712	6,153	5,560	5,560	3,470
01-523-6141	ICMA 457 Match 2%	3,631	5,485	9,007	6,980	6,980	-
01-523-6142	Retirement Health Savings	1,910	2,280	3,500	-	-	-
01-523-6143	Service Awards	500	-	100	1,300	1,300	-
01-523-6160	Unemployment Insurance	367	356	397	460	460	364
01-523-7461	Senior & Youth Outreach	-	-	6,232	24,000	34,000	16,800
Total Library - Adults Expenditures		671,095	719,960	852,227	838,340	848,340	681,904



Library - Circulation

Expenditures by Line Item

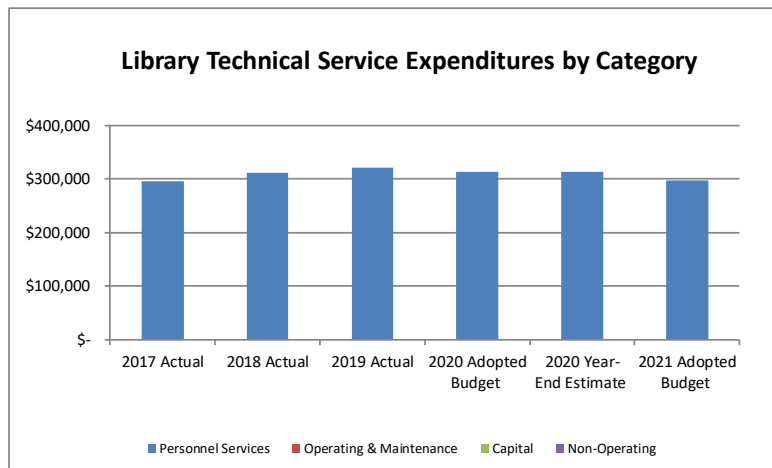
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Library - Circulation Expenditures						
01-524-6010 Salary . Regular	274,169	289,834	299,821	299,530	289,530	296,201
01-524-6020 Salary . Overtime	55	-	-	-	-	-
01-524-6030 Social Security	17,265	18,350	18,815	18,570	18,570	18,648
01-524-6035 Medicare	4,038	4,292	4,400	4,340	4,340	4,295
01-524-6040 Worker's Comp. Ins.	448	432	385	340	340	328
01-524-6050 Medical	42,100	46,695	42,102	39,740	39,740	66,434
01-524-6051 Life	477	480	539	610	610	705
01-524-6052 Disability	632	636	714	800	800	810
01-524-6053 Dental	3,488	3,211	3,084	3,620	3,620	3,153
01-524-6054 Vision	581	584	570	750	750	601
01-524-6055 Short-Term Disability	258	256	241	240	240	243
01-524-6060 ICMA 401A . General Govern	5,233	6,022	6,527	5,750	5,750	6,805
01-524-6140 ICMA . Deferred Comp	2,581	3,495	4,914	2,360	2,360	4,580
01-524-6141 ICMA 457 Match 2%	1,551	1,673	1,865	1,240	1,240	-
01-524-6142 Retirement Health Savings	850	700	1,000	-	-	-
01-524-6143 Service Awards	300	500	-	300	300	-
01-524-6160 Unemployment Insurance	288	315	296	490	490	504
Total Library - Circulation Expenditures	354,314	377,474	385,273	378,680	368,680	403,307



Library – Technical Services

Expenditures by Line Item

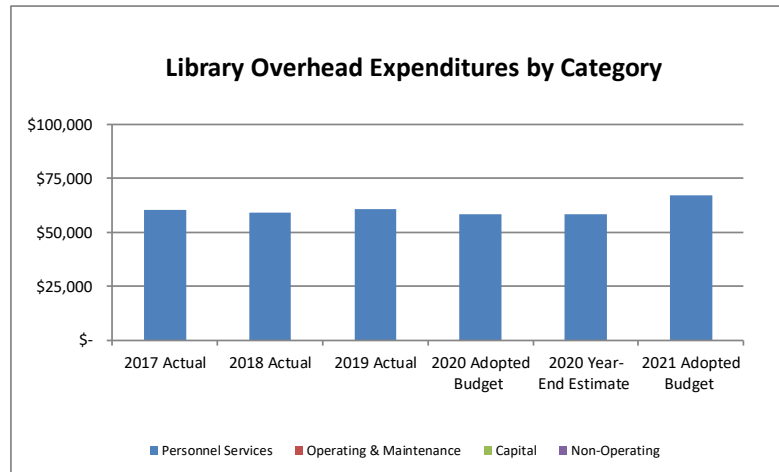
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Library - Technical Service Expenditures						
01-525-6010 Salary . Regular	219,486	231,023	236,018	234,360	234,360	222,421
01-525-6030 Social Security	14,042	14,657	14,950	14,530	14,530	13,790
01-525-6035 Medicare	3,284	3,428	3,496	3,400	3,400	3,225
01-525-6040 Worker's Comp. Ins.	349	340	297	310	310	246
01-525-6050 Medical	37,051	38,777	43,567	40,020	40,020	38,904
01-525-6051 Life	481	489	527	550	550	601
01-525-6052 Disability	638	600	641	670	670	690
01-525-6053 Dental	2,339	2,302	2,434	1,980	1,980	2,037
01-525-6054 Vision	436	446	504	410	410	422
01-525-6055 Short-Term Disability	130	133	133	140	140	108
01-525-6060 ICMA 401A . General Govern	11,295	12,268	12,713	11,050	11,050	15,569
01-525-6140 ICMA Deferred Comp	1,728	1,681	1,686	1,430	1,430	-
01-525-6141 ICMA 457 Match 2%	3,347	3,451	3,630	3,730	3,730	-
01-525-6142 Retirement Health Savings	1,125	1,200	1,500	-	-	-
01-525-6143 Service Awards	500	800	-	100	100	-
01-525-6160 Unemployment Insurance	121	124	130	130	130	112
Total Library - Technical Service Expenditures	296,352	311,721	322,226	312,810	312,810	298,125



Library - Overhead

Expenditures by Line Item

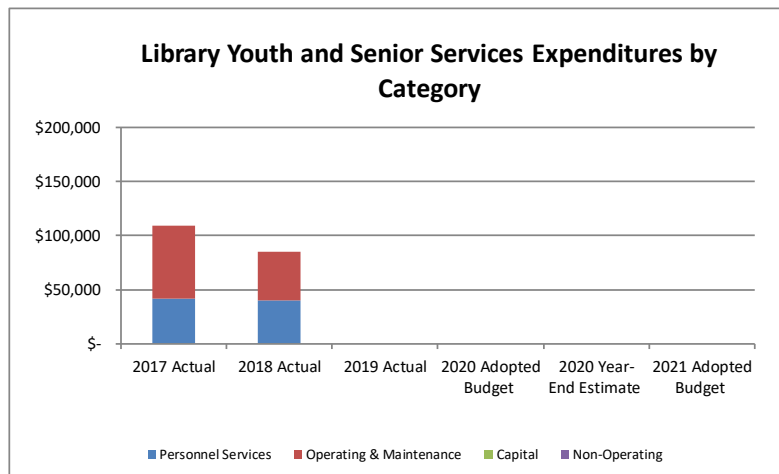
Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Library - Overhead Expenditures							
01-527-6010	Salary . Regular	42,479	42,331	43,802	42,600	42,600	48,944
01-527-6020	Salary. Overtime	682	-	-	-	-	-
01-527-6030	Social Security	2,691	2,617	2,729	2,640	2,640	3,035
01-527-6035	Medicare	629	612	638	620	620	710
01-527-6040	Worker's Comp. Ins.	1,898	1,847	1,739	1,700	1,700	1,631
01-527-6050	Medical	7,687	7,391	7,096	7,100	7,100	8,071
01-527-6051	Life	95	95	97	100	100	132
01-527-6052	Disability	125	125	128	130	130	152
01-527-6053	Dental	612	588	550	550	550	550
01-527-6054	Vision	114	114	114	110	110	114
01-527-6055	Short-Term Disability	27	27	27	30	30	27
01-527-6060	ICMA 401A . General Govern	2,694	2,832	2,901	2,520	2,520	3,426
01-527-6142	Retirement Health Savings	375	400	500	-	-	-
01-527-6143	Service Awards	-	-	300	-	-	-
01-527-6150	Uniforms	210	-	161	-	-	150
01-527-6160	Unemployment Insurance	26	25	26	30	30	28
Total Library - Overhead Expenditures		60,344	59,005	60,808	58,130	58,130	66,970



Library – Youth and Senior Services

Expenditures by Line Item

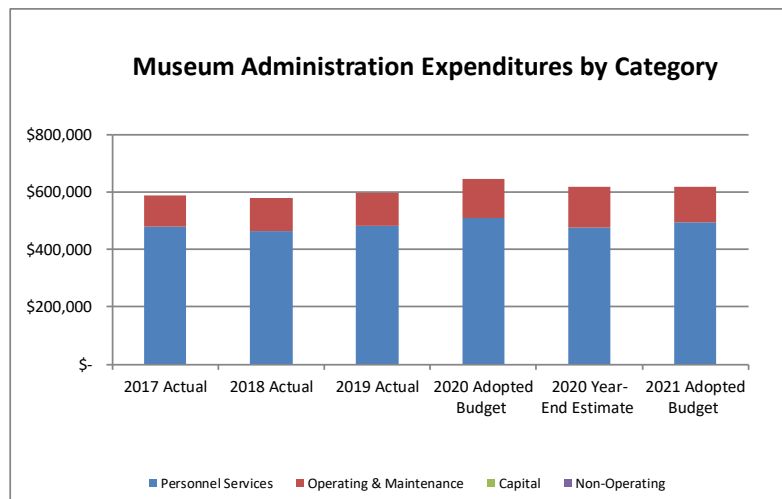
Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Library - Youth and Senior Services							
01-528-6010	Salary . Regular	37,323	35,253	-	-	-	-
01-528-6030	Social Security	2,440	2,242	-	-	-	-
01-528-6035	Medicare	571	524	-	-	-	-
01-528-6040	Worker's Comp. Ins.	21	25	-	-	-	-
01-528-6051	Life	58	75	-	-	-	-
01-528-6052	Disability	68	48	-	-	-	-
01-528-6053	Dental	146	453	-	-	-	-
01-528-6054	Vision	27	31	-	-	-	-
01-528-6055	Short-Term Disability	20	35	-	-	-	-
01-528-6060	ICMA 401A . General Govern	945	965	-	-	-	-
01-528-6141	ICMA 457 Match 2%	260	-	-	-	-	-
01-528-6142	Retirement Health Savings	165	120	-	-	-	-
01-528-6160	Unemployment Insurance	51	37	-	-	-	-
01-528-7110	Supplies Office	1,000	394	-	-	-	-
01-528-7115	Non-Capital Equipment	4,340	-	-	-	-	-
01-528-7285	Dues & Memberships	350	-	-	-	-	-
01-528-7350	Hardware Periphery	289	-	-	-	-	-
01-528-7360	Software Maintenance & Licensing	475	283	-	-	-	-
01-528-7420	Business Meetings	120	152	-	-	-	-
01-528-7430	Professional/Consulting Sv	21,966	15,384	-	-	-	-
01-528-7450	Learning & Education	460	-	-	-	-	-
01-528-7461 1231	Youth Development Program	8,089	-	-	-	-	-
01-528-7461	Senior Services Program	30,103	28,835	-	-	-	-
Total Library - Youth & Senior Services Expenditures		109,287	84,858	-	-	-	-



Museum - Administration

Expenditures by Line Item

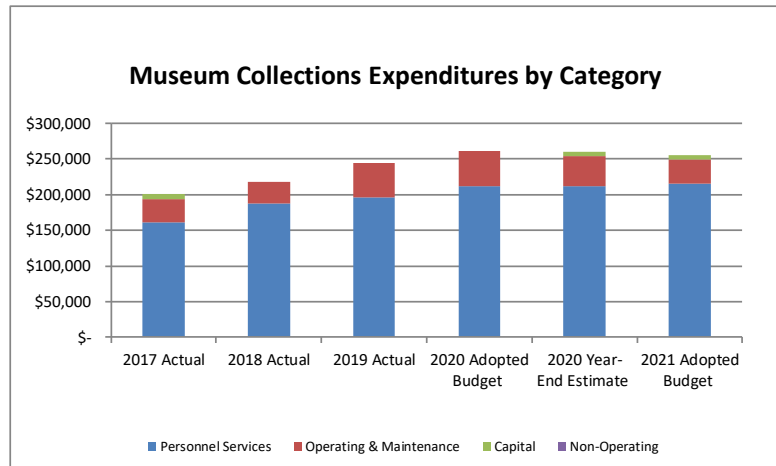
Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Museum - Administration Expenditures							
01-560-6010	Salary . Regular	348,106	346,825	361,320	381,910	350,760	355,586
01-560-6020	Salary . Overtime	785	2,686	4,457	3,500	3,500	3,605
01-560-6030	Social Security	21,967	21,824	22,649	23,580	22,269	22,170
01-560-6035	Medicare	5,143	5,104	5,330	5,590	5,283	5,208
01-560-6040	Worker's Comp. Ins.	7,553	7,758	7,272	8,120	8,120	6,965
01-560-6050	Medical	65,226	51,428	51,322	59,390	59,390	72,358
01-560-6051	Life	690	692	784	830	830	938
01-560-6052	Disability	927	873	1,001	1,070	1,070	1,077
01-560-6053	Dental	3,264	2,888	2,930	3,300	3,300	4,073
01-560-6054	Vision	603	561	606	680	680	843
01-560-6055	Short-Term Disability	196	205	212	230	230	203
01-560-6060	ICMA 401A . General Govern	18,341	17,784	19,049	16,590	16,590	19,655
01-560-6140	ICMA . Deferred Comp	120	76	130	1,140	1,140	-
01-560-6141	ICMA 457 Match 2%	2,900	2,351	2,518	2,620	2,620	-
01-560-6142	Retirement Health Savings	1,891	1,818	2,250	-	-	-
01-560-6143	Service Awards	800	-	200	100	100	-
01-560-6150	Uniforms	200	945	720	500	500	600
01-560-6160	Unemployment Insurance	244	250	257	300	273	252
01-560-7110	Supplies Office	5,631	5,763	5,578	7,000	7,000	6,000
01-560-7112	Printer Supplies	-	-	951	-	1,500	1,500
01-560-7115	Non-Capital Equipment	3,000	2,534	550	3,000	5,400	1,500
01-560-7120	Supplies Janitorial	10,700	11,400	10,410	13,100	13,100	13,100
01-560-7220	Event/Bldg Supplies Admin	14,678	16,092	11,881	17,000	20,000	17,000
01-560-7270	Small Tools	765	984	782	1,000	1,000	1,000
01-560-7280	Books Magazines Subscripti	364	420	861	500	500	500
01-560-7285	Dues & Memberships	5,303	5,310	6,635	8,000	8,000	8,000
01-560-7360	Software Maintenance & Licensing	-	-	5,557	-	-	-
01-560-7419	Bank Fees	862	290	281	1,000	1,000	1,000
01-560-7420	Business Meetings	1,766	1,018	1,496	2,000	2,000	2,000
01-560-7430	Professional/Consulting Sv	522	3,709	4,458	6,500	6,500	6,500
01-560-7446	Uniforms	1,087	956	1,160	1,700	1,700	1,700
01-560-7450	Learning & Education	4,041	3,884	3,479	7,000	6,130	3,500
01-560-7461	Fine Arts Committee/Counci	11,765	11,500	11,954	14,500	14,500	10,150
01-560-7500	Advertising	-	308	490	1,500	1,500	-
01-560-7510	Rentals . Administration	287	761	131	500	500	500
01-560-7540	Copier Lease - Non-Lewan	6,117	5,313	6,521	8,000	6,500	6,500
01-560-7570	Other Equipment Maint.	125	162	-	500	500	500
01-560-7572	Alarm Monitoring & Maint.	7,477	6,554	7,458	10,000	10,000	10,000
01-560-7580	Bldg. M & R Museum & Caret	33,564	37,592	33,344	33,000	33,000	33,000
Total Museum - Administration Expenditures		587,010	578,614	596,984	645,250	616,985	617,483



Museum - Collections

Expenditures by Line Item

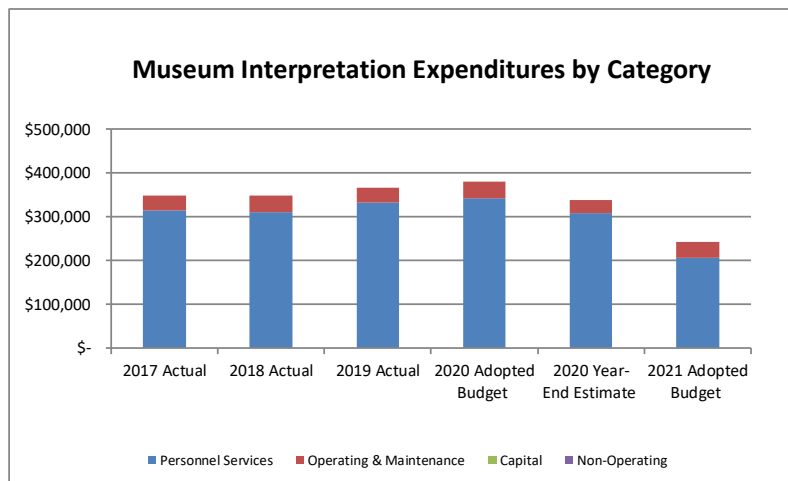
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Museum - Collections Expenditures						
01-561-6010 Salary . Regular	119,077	139,270	149,329	162,800	162,800	162,984
01-561-6020 Salary.Overtime	933	1,134	1,217	1,000	1,000	1,030
01-561-6030 Social Security	7,034	8,423	9,319	10,160	10,160	10,169
01-561-6035 Medicare	1,640	1,970	2,180	2,380	2,380	2,378
01-561-6040 Worker's Comp. Ins.	177	205	186	210	210	181
01-561-6050 Medical	19,809	22,174	18,922	21,290	21,290	24,214
01-561-6051 Life	272	317	339	380	380	440
01-561-6052 Disability	360	420	449	510	510	505
01-561-6053 Dental	1,576	1,764	1,461	1,650	1,650	1,651
01-561-6054 Vision	293	342	302	340	340	342
01-561-6055 Short-Term Disability	70	81	74	80	80	81
01-561-6060 ICMA 401A . General Govern	7,840	9,765	10,244	9,630	9,630	11,409
01-561-6141 ICMA 457 Match 2%	396	784	626	850	850	-
01-561-6142 Retirement Health Savings	950	1,200	1,400	-	-	-
01-561-6143 Service Awards	-	-	100	400	400	-
01-561-6160 Unemployment Insurance	75	76	81	80	80	84
01-561-7280 Books Magazines Subscripti	484	430	312	600	600	600
01-561-7300 Collections Supplies	12,411	8,507	7,927	11,000	11,000	8,600
01-561-7420 Business Meeting	-	-	-	-	2,250	-
01-561-7430 Professional/Consulting Sv	6,889	9,167	25,978	21,000	-	-
01-561-7450 Learning & Education	6,157	4,531	5,789	6,500	21,000	21,000
01-561-7461 Collections	-	1,020	1,030	2,000	5,210	1,700
01-561-7742 Collections Acquisitions	6,872	6,102	6,945	8,000	2,000	2,000
01-561-7820 Building Improvements	7,982	-	-	-	5,750	5,800
Total Museum - Collections Expenditures	201,297	217,681	244,210	260,860	259,570	255,168



Museum - Interpretation

Expenditures by Line Item

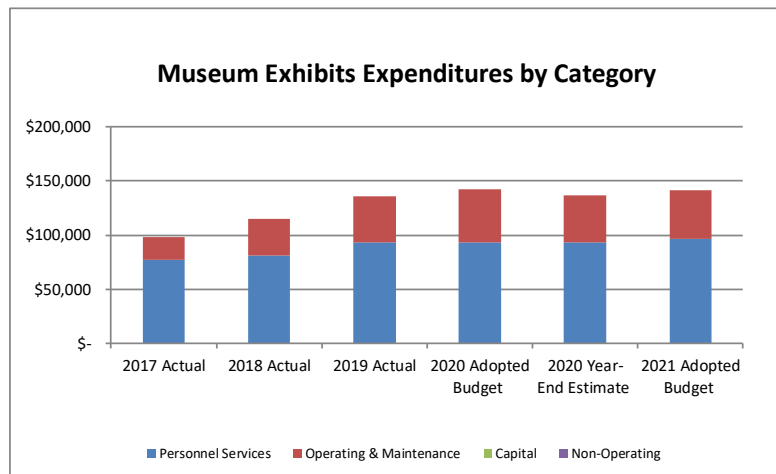
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Museum - Interpretation Expenditures						
01-562-6010 Salary . Regular	233,247	232,287	248,982	258,470	226,445	155,982
01-562-6020 Salary . Overtime	551	498	521	2,000	2,000	2,060
01-562-6030 Social Security	14,782	14,542	15,586	16,150	15,094	10,016
01-562-6035 Medicare	3,457	3,401	3,645	3,780	3,534	2,292
01-562-6040 Worker's Comp. Ins.	10,774	10,548	10,214	11,020	10,303	5,889
01-562-6050 Medical	35,462	31,799	32,466	31,480	31,480	19,814
01-562-6051 Life	489	504	543	600	560	421
01-562-6052 Disability	648	667	720	800	748	484
01-562-6053 Dental	1,957	1,882	1,761	2,120	2,120	958
01-562-6054 Vision	433	433	433	440	440	272
01-562-6055 Short-Term Disability	135	135	135	130	130	81
01-562-6060 ICMA 401A . General Govern	7,986	8,503	8,826	7,670	7,670	4,819
01-562-6140 ICMA . Deferred Comp	3,080	3,277	3,353	5,590	5,590	3,499
01-562-6141 ICMA 457 Match 2%	1,171	1,790	2,502	1,220	1,220	-
01-562-6142 Retirement Health Savings	750	800	1,000	-	-	-
01-562-6143 Service Awards	300	-	800	-	-	-
01-562-6150 Uniforms - Interpretation	-	92	-	-	-	-
01-562-6160 Unemployment Insurance	149	126	144	190	136	140
01-562-7280 Books Magazines Subscripti	328	370	444	500	500	500
01-562-7300 Education Supplies	17,502	16,801	18,686	18,000	13,000	16,200
01-562-7430 Professional/Consulting Sv	-	1,000	1,000	2,000	2,000	2,000
01-562-7450 Learning & Education	3,557	4,993	3,170	5,000	2,850	4,000
01-562-7461 Education & Food	11,293	13,631	12,367	13,500	13,500	12,500
Total Museum - Interpretation Expenditures	348,051	348,078	367,298	380,660	339,320	241,927



Museum - Exhibits

Expenditures by Line Item

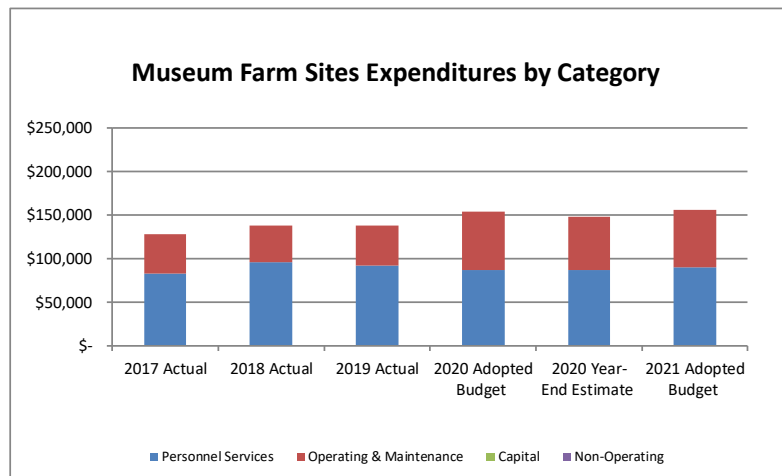
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Museum - Exhibits Expenditures						
01-563-6010 Salary . Regular	57,186	60,073	64,312	63,170	63,170	63,244
01-563-6020 Salary . Overtime	2,453	2,816	2,765	2,000	2,000	2,060
01-563-6030 Social Security	3,731	3,878	4,155	4,040	4,040	4,049
01-563-6035 Medicare	873	907	972	940	940	947
01-563-6040 Worker's Comp. Ins.	91	90	81	80	80	72
01-563-6050 Medical	7,687	7,391	14,664	18,450	18,450	20,985
01-563-6051 Life	133	134	149	150	150	171
01-563-6052 Disability	176	178	198	200	200	196
01-563-6053 Dental	611	588	550	550	550	550
01-563-6054 Vision	114	114	39	110	110	-
01-563-6055 Short-Term Disability	27	27	28	30	30	27
01-563-6060 ICMA 401A . General Govern	3,810	4,185	4,394	3,740	3,740	4,427
01-563-6142 Retirement Health Savings	375	400	500	-	-	-
01-563-6160 Unemployment Insurance	25	25	52	30	30	28
01-563-7220 Bldg. Supplies Exhibits	13,246	27,958	21,769	24,500	19,500	24,500
01-563-7280 Books Magazines Subscripti	89	80	66	500	500	500
01-563-7300 Exhibits Supplies	6,354	4,889	14,680	19,500	19,500	17,600
01-563-7430 Professional & Consulting	-	-	5,432	-	-	-
01-563-7450 Learning & Education	1,497	825	652	4,000	3,600	2,000
Total Museum - Exhibits Expenditures	98,478	114,559	135,458	141,990	136,590	141,356



Museum – Farm Sites

Expenditures by Line Item

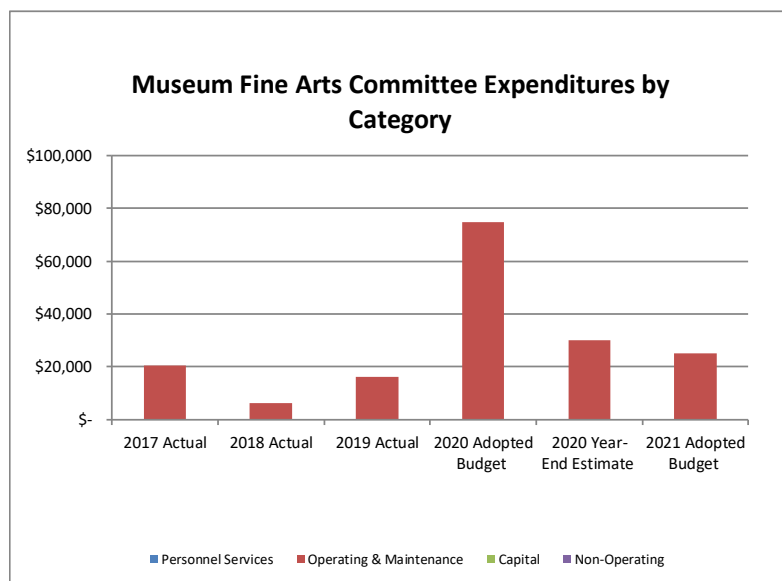
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Museum - Farm Sites Expenditures						
01-564-6010 Salary . Regular	50,477	61,589	58,136	54,690	54,690	54,753
01-564-6020 Salary . Overtime	1,115	2,436	3,933	3,000	3,000	3,090
01-564-6030 Social Security	3,154	3,683	3,627	3,580	3,580	3,586
01-564-6035 Medicare	738	861	848	840	840	839
01-564-6040 Worker's Comp. Ins.	2,356	2,789	2,253	2,400	2,400	2,128
01-564-6050 Medical	20,577	19,217	18,449	18,450	18,450	20,985
01-564-6051 Life	117	111	124	130	130	148
01-564-6052 Disability	156	147	165	170	170	170
01-564-6053 Dental	659	588	550	550	550	550
01-564-6054 Vision	123	114	114	110	110	114
01-564-6055 Short-Term Disability	29	27	27	30	30	27
01-564-6060 ICMA 401A . General Govern	3,123	3,490	3,725	3,230	3,230	3,833
01-564-6141 ICMA 457 Match 2%	27	-	-	-	-	-
01-564-6142 Retirement Health Savings	450	400	500	-	-	-
01-564-6150 Uniforms	-	104	-	150	150	150
01-564-6160 Unemployment Insurance	35	46	36	30	30	28
01-564-7115 Office Furniture	2,881	59	-	3,000	5,700	3,000
01-564-7220 Bldg Supplies Farm Sites	8,614	2,086	6,945	7,900	7,900	7,100
01-564-7311 Veterinary Services	2,784	4,385	3,598	3,900	3,900	3,900
01-564-7312 Feed	18,390	17,027	18,144	19,000	19,000	19,000
01-564-7313 Horseshoes & Tack	1,349	3,020	361	2,000	2,000	2,000
01-564-7314 Livestock Replacement	740	1,994	130	1,000	1,000	1,000
01-564-7430 Professional/Consulting Svcs	-	-	960	-	-	-
01-564-7525 Trash Collection	-	-	8	1,000	1,000	1,000
01-564-7580 Bldg. M & R Farm Sites	9,818	13,625	15,861	29,000	20,000	29,000
01-564-7830 Improvements Other Than Bldgs.	-	-	8,765	-	-	-
Total Museum - Farm Sites Expenditures	127,712	137,799	147,259	154,160	147,860	156,401



Museum – Fine Arts Committee

Expenditures by Line Item

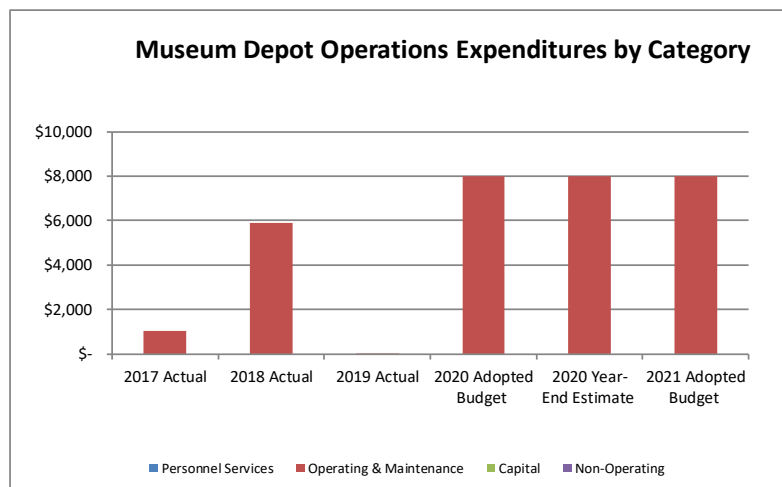
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Museum - Fine Arts Committee Expenditures						
01-565-7461 1085 Fine Arts Committee	-	-	-	50,000	5,000	-
01-565-7461 1086 Fine Arts Conservation	20,522	6,325	16,034	25,000	25,000	25,000
<i>Total Museum - Fine Arts Committee Expenditures</i>	<i>20,522</i>	<i>6,325</i>	<i>16,034</i>	<i>75,000</i>	<i>30,000</i>	<i>25,000</i>



Museum – Depot Operations

Expenditures by Line Item

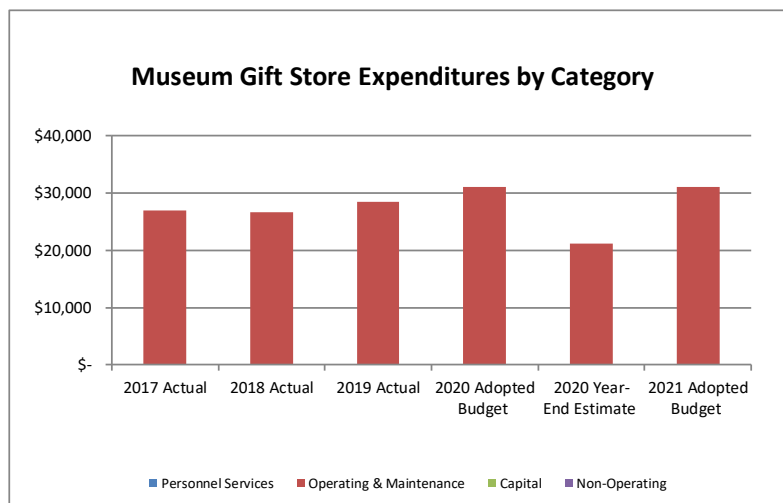
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Museum - Depot Operations Expenditures						
01-566-7461 Depot Operation	1,040	5,883	34	8,000	8,000	8,000
<i>Total Museum - Depot Operations Expenditures</i>	<i>1,040</i>	<i>5,883</i>	<i>34</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>



Museum – Gift Store

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Museum - Gift Store						
01-567-7323 Museum Gift Store Purchase	24,359	23,561	25,323	28,000	17,500	27,530
01-567-7360 Software Maintenance & Licensing	-	-	-	-	500	470
01-567-7419 Bank Fees	2,632	3,055	3,142	3,100	3,100	3,100
Total Museum - Gift Store Expenditures	26,991	26,616	28,465	31,100	21,100	31,100



General Operations

Description of Department

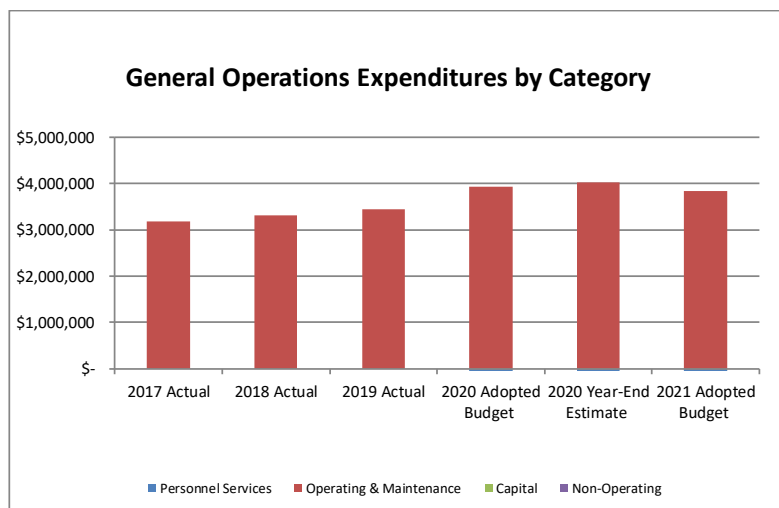
The General Operations Department accounts for charges that are not specifically allocated to any General Fund operating department.

Highlights of the 2021 Budget

- The City has estimated approximately \$485,000 in vacancy savings and \$50,000 for city manager awards
- Property and Liability Insurance increased by \$200,000 in response to changes resulting from the Law Enforcement Integrity Act SB 20-217 enacted by the state of Colorado which removes qualified immunity for police officers.

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
General Operations Expenditures						
01-600-6192 Salary & Benefits	-	-	-	(127,540)	(218,600)	(405,661)
01-600-7115 Non-Capital Equipment	-	69,861	-	-	-	-
01-600-7285 Dues & Memberships	69,250	67,765	70,735	78,000	72,620	74,700
01-600-7410 Collection Fee	47,911	56,107	57,111	47,590	47,590	44,940
01-600-7411 Co. Clerk . Veh Tax Collec	125,221	124,995	129,737	132,340	132,340	134,500
01-600-7430 Professional/Consulting Sv	30,386	44,036	94,053	50,000	83,768	40,000
01-600-7461 Senior Resident Tax Refund	113,219	113,307	118,647	125,000	125,000	125,000
01-600-7465 Tax Incentive Agreements	77,314	96,689	41,156	45,000	45,000	55,000
01-600-7466 URA Increment	50,758	73,896	102,957	108,000	-	-
01-600-7468 Community Support	-	20,000	-	-	-	-
01-600-7470 Telecommunications	298,799	300,952	357,782	446,400	592,112	478,000
01-600-7480 Postage	73,440	98,288	74,628	80,000	70,000	80,000
01-600-7510 Rentals	-	37,911	1,925	2,100	2,100	2,100
01-600-7520 Electricity & Gas	525,649	507,396	503,618	586,000	586,000	603,580
01-600-7525 Water & Sewer Charges	200,475	238,078	246,128	252,350	252,350	259,921
01-600-7530 Street Lighting	1,037,248	849,262	1,034,743	1,360,550	1,345,550	1,110,550
01-600-7610 Property & Liability Insur	500,000	580,000	600,000	600,000	600,000	800,000
01-600-7700 Other Charges	-	-	810	-	-	-
01-600-7701 COVID Cost Containment	-	-	-	-	-	-
01-600-7721 Election	29,767	30,166	13,130	30,000	65,000	30,000
Total General Operations Expenditures	3,179,437	3,308,710	3,447,160	3,815,790	3,800,830	3,432,630



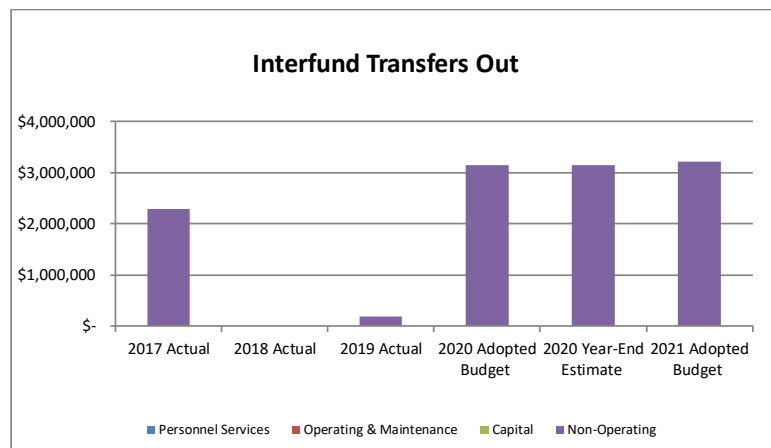
Interfund Transfers Out

Highlights of 2021 Budget

Due to the approval of the South Metro Fire Rescue Authority inclusion by voters in November 2018, the City will transfer \$3,158,900 to the Capital Projects Reserve Account. In addition, \$50,000 will be transferred from the General Fund to the Geneva Village Fund.

Expenditures by Line Item

Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Interfund Transfers Out						
01-600-8534 Tr Out . Capital Proj. Fund	1,937,904	-	-	-	-	-
01-600-8534 Tr Out . Capital Projects Reserve Account	-	-	-	3,100,000	3,100,000	3,158,900
01-600-8543 Tr Out . Emergency Medical Transport	-	-	194,719	-	-	-
01-600-8544 Tr Out . S. Metro Comm Ctr	348,324	-	-	-	-	-
01-600-8545 Tr Out . Geneva Village	-	-	-	50,000	50,000	50,000
Total Interfund Transfers Out	2,286,228	-	194,719	3,150,000	3,150,000	3,208,900



Grand Total General Fund Expenditures

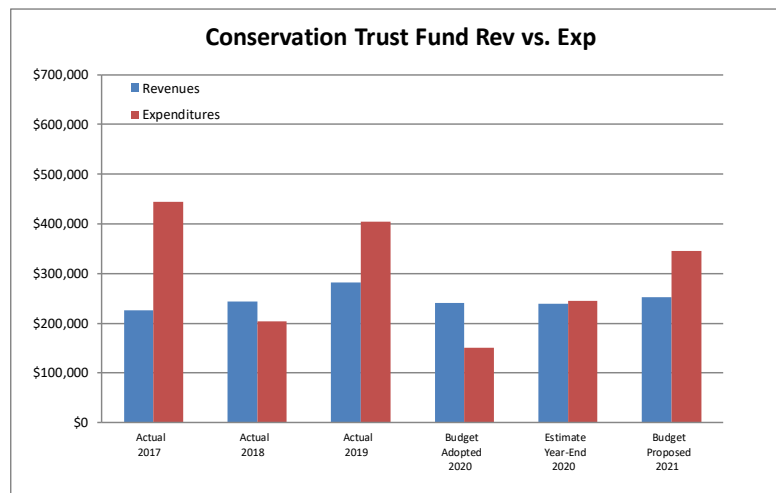
Account Number and Description	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
Grand Total Expenditures	61,335,693	61,124,602	49,788,841	48,098,780	46,763,762	46,295,540

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Conservation Trust Fund

Conservation Trust Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Intergovernmental	\$ 221,189	\$ 237,905	\$ 272,587	\$ 240,000	\$ 236,000	\$ 250,000
Investment earnings	4,538	5,020	9,438	300	2,515	2,402
Total revenues	225,727	242,925	282,025	240,300	238,515	252,402
Expenditures						
Culture and recreation	443,818	203,129	404,426	150,000	150,000	150,000
Capital outlay	-	-	-	-	95,600	196,000
Total expenditures	443,818	203,129	404,426	150,000	245,600	346,000
Excess (deficiency) of financial sources over financial uses	(218,091)	39,796	(122,401)	90,300	(7,085)	(93,598)
Fund Balance, Beginning of Year	\$ 457,902	\$ 239,811	\$ 279,607	\$ 18,227	\$ 157,206	\$ 150,121
Fund Balance, End of Year	\$ 239,811	\$ 279,607	\$ 157,206	\$ 108,527	\$ 150,121	\$ 56,523



Conservation Trust Fund Budget Summary

Description of Fund

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

Revenues – \$252,402

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

Expenditures – \$346,000

Funds appropriated are for parkland maintenance, South Platte Park operating costs and rent expenses for trail land, as well as a security system upgrade project for the library and museum.

Revenues by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
14-171-5324	Lottery Funds	221,189	237,905	272,587	240,000	236,000	250,000
14-171-5700	Interest Earnings	4,538	5,020	9,438	300	2,515	2,402
Total Revenues		225,727	242,925	282,025	240,300	238,515	252,402

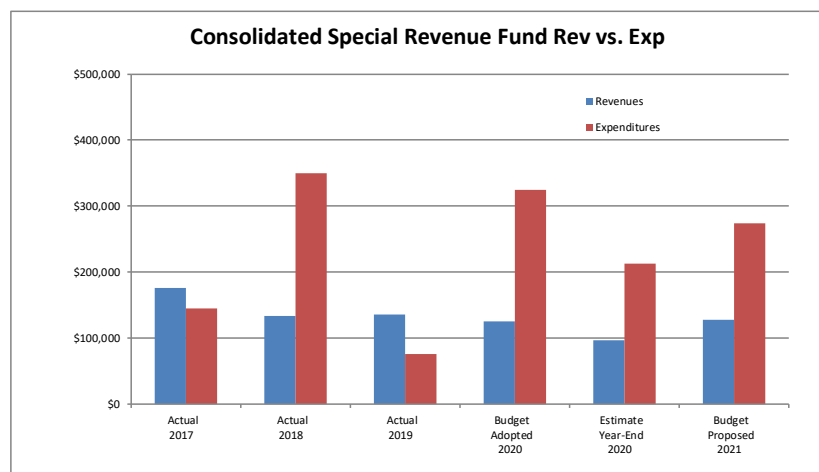
Expenditures by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
14-400-6010	Parkland Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
14-400-7461	South Platte Park	50,000	50,000	50,000	29,700	29,707	29,098
14-400-7510	Rent	-	-	-	20,300	20,293	20,902
14-400-7820	Library - Lighting Improvements	86,007	-	-	-	-	-
14-400-7820	Library Window Replacement - Efficiency	-	21,562	-	-	-	-
14-400-7820	Library Boiler Replacement	-	7,567	188,433	-	16,600	-
14-400-7820	Library - Cloud Forest Room RTU	-	-	-	-	79,000	-
14-400-7820	Roof Replacement - Museum Hist Bldgs	-	-	65,993	-	-	-
14-400-7820	THAC Roof Access Ladder/Safety Rail	57,811	-	-	-	-	-
14-400-7820	Library/Museum Security System Upgrade	-	-	-	-	-	196,000
14-400-7860	Signage & Wayfinding - SPP & MCGT	150,000	-	-	-	-	-
14-400-7860	Traffic Signal Crosswalk Improvements	-	24,000	-	-	-	-
Total Expenditures		443,818	203,129	404,426	150,000	245,600	346,000

Consolidated Special Revenue Fund

Consolidated Special Revenue Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
Revenues						
Taxes	\$ 55,167	\$ 54,002	\$ 51,431	\$ 53,000	\$ 50,000	\$ 50,000
Intergovernmental	35,465	1,025	-	-	-	-
Charges for services	200	50	-	200	-	100
Fines and forfeitures	77,171	65,884	74,714	68,200	42,000	73,000
Investment earnings	3,959	6,710	7,383	2,450	2,830	2,830
Miscellaneous	4,414	5,930	2,748	1,500	1,820	1,800
Total revenues	176,376	133,601	136,276	125,350	96,650	127,730
Expenditures						
General government	20,997	20,056	6,681	43,390	26,950	45,890
Public safety	103,428	259,610	69,738	142,080	75,620	151,380
Culture and recreation	1,070	1,202	16	39,720	10,000	37,880
Capital outlay	19,597	69,101	-	100,000	100,000	39,000
Total expenditures	145,092	349,969	76,435	325,190	212,570	274,150
Excess (deficiency) of financial sources over financial uses	31,284	(216,368)	59,841	(199,840)	(115,920)	(146,420)
Fund Balance, Beginning of Year	\$ 387,630	\$ 418,914	\$ 202,546	\$ 205,746	\$ 262,387	\$ 146,467
Fund Balance, End of Year	\$ 418,914	\$ 202,546	\$ 262,387	\$ 5,906	\$ 146,467	\$ 47



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 – \$127,730

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

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

Expenditures – \$274,150

Expenditures related to the three programs listed above represent approximately 77% of the expenditures in this fund.

Revenue Summary

	2017	2018	2019	2020	2020	2021
Account Number and Description	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
PEG Fees	55,845	55,511	53,785	53,500	50,650	50,650
Defensive Driving Program	9,704	9,156	10,643	8,200	4,900	8,900
M. Stein	229	432	496	300	250	250
Drug Destruction	255	146	206	300	90	190
Wildland Fires	37,001	3,397	-	-	-	-
Littleton Fine Arts Committee	3,097	778	2,042	300	680	660
Stern-Elder	1,604	1,706	1,995	1,700	1,720	1,720
Littleton Victim's Assistance	55,715	58,315	67,109	61,050	38,360	65,360
Dive Fees	98	4,160	-	-	-	-
South Metro Drug Task Force	12,828	-	-	-	-	-
Total Consol Special Revenue Fund Revenues	176,376	133,601	136,276	125,350	96,650	127,730

Expenditure Summary

	2017	2018	2019	2020	2020	2021
Account Number and Description	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
PEG Fees	27,788	89,157	6,681	126,950	126,950	66,410
Defensive Driving Program	29,971	21,702	19,182	62,210	16,160	67,871
M. Stein	-	-	-	21,610	-	22,010
Drug Destruction	-	-	-	6,550	-	6,440
Wildland Fires	30,320	183,321	-	-	-	-
Littleton Fine Arts Committee	1,070	1,202	16	18,110	10,000	15,870
Stern-Elder	-	-	-	16,440	-	18,480
Littleton Victim's Assistance	43,137	40,333	50,556	73,320	59,460	77,069
Dive Fees	-	14,254	-	-	-	-
South Metro Drug Task Force	12,806	-	-	-	-	-
Total Consol Special Revenue Fund Expenditures	145,092	349,969	76,435	325,190	212,570	274,150

Consolidated Special Revenue Fund

PEG Fees Line Item Detail (Project 1240)

Account Number and Description	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-130-5500 PEG Fees	55,167	54,002	51,431	53,000	50,000	50,000
15-130-5700 Interest Earnings	678	1,509	2,354	500	650	650
Total PEG Fees Revenues	55,845	55,511	53,785	53,500	50,650	50,650
15-130-7300 Repair & Maintenance	20,997	20,056	6,681	26,950	26,950	27,410
15-130-7860 Video Equipment	6,791	69,101	-	100,000	100,000	39,000
Total PEG Fees Expenditures	27,788	89,157	6,681	126,950	126,950	66,410

Defensive Driving Program Line Item Detail (Project 1056)

Account Number and Description	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-200-5700 Interest Earnings	1,031	1,376	2,373	1,000	900	900
15-200-5800 Rev Defensive Driving	8,673	7,780	8,270	7,200	4,000	8,000
Total Defensive Driving Revenues	9,704	9,156	10,643	8,200	4,900	8,900
15-200-6010 Salary - Regular	29,199	21,392	16,111	35,000	11,000	37,671
15-200-6035 Medicare	442	310	234	1,000	160	500
15-200-6160 Unemployment Insurance	30	-	-	-	-	-
15-200-7300 Supplies Other Special	-	-	2,837	26,210	5,000	29,700
15-200-7700 Other Charges	300	-	-	-	-	-
Total Defensive Driving Expenditures	29,971	21,702	19,182	62,210	16,160	67,871

M. Stein Line Item Detail (Project 1131)

Account Number and Description	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-600-5700 Interest Earnings	229	432	496	300	250	250
Total M. Stein Revenues	229	432	496	300	250	250
15-600-7700 Other Charges	-	-	-	21,610	-	22,010
Total M. Stein Expenditures	-	-	-	21,610	-	22,010

Drug Destruction Line Item Detail (Project 1286)

Account Number and Description	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
15-173-5520 Drug Destruction	200	50	-	200	-	100
15-173-5700 Interest Earnings	55	96	206	100	90	90
Total Drug Destruction Revenues	255	146	206	300	90	190
15-173-7704 Drug Destruction	-	-	-	6,550	-	6,440
Total Drug Destruction Expenditures	-	-	-	6,550	-	6,440

Consolidated Special Revenue Fund (Continued)

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

Littleton Fine Arts Committee Line Item Detail (Project 1247)						
		2017	2018	2019	2020	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate
Account Number and Description		Actual	Actual	Actual	Budget	Estimate
15-565-5700	Interest Earnings	183	348	794	300	360
15-565-5800	Rev LFAC Events	2,914	430	1,248	-	320
Total Littleton Fine Arts Committee Rev		3,097	778	2,042	300	680
15-565-7419	Bank Fees	-	87	-	-	-
15-565-7700	Other Charges	1,070	1,115	16	18,110	10,000
Total Littleton Fine Arts Committee Expend		1,070	1,202	16	18,110	10,000

Stern-Elder Committee Line Item Detail (Project 1206)						
		2017	2018	2019	2020	2020
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate
Account Number and Description		Actual	Actual	Actual	Budget	Estimate
15-300-5700	Interest Earnings	104	206	495	200	220
15-300-5800	Rev - Stern-Elder	1,500	1,500	1,500	1,500	1,500
Total Stern-Elder Revenues		1,604	1,706	1,995	1,700	1,720
15-300-7700	Other Charges	-	-	-	16,440	-
Total Stern-Elder Expenditures		-	-	-	16,440	-

Consolidated Special Revenue Fund (Continued)

Littleton Victims Assistance Line Item Detail (Project 1129)						
Account Number and Description		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Adopted Budget	Adopted Budget
15-200-5700	Interest Earnings	14	211	665	50	360
15-200-5800	Rev . Littleton VALE	55,701	58,104	66,444	61,000	65,000
Total Littleton VALE Revenues		55,715	58,315	67,109	61,050	65,360
15-200-6010	Salary . Regular	27,260	28,824	35,853	43,340	51,323
15-200-6020	Salary . Overtime	1,107	645	510	-	740
15-200-6030	Social Security	2,284	1,790	2,511	2,690	2,460
15-200-6035	Medicare	534	419	587	630	660
15-200-6040	Worker's Comp Ins.	1,867	849	408	1,350	1,500
15-200-6050	Medical	3,840	2,971	3,843	4,230	3,550
15-200-6051	Life	77	64	88	100	100
15-200-6052	Disability	102	85	117	130	120
15-200-6053	Dental	306	236	296	330	280
15-200-6054	Vision	57	45	61	70	60
15-200-6055	Short-Term Disability	13	11	15	20	20
15-200-6060	ICMA 401A Gen Gov	2,252	1,921	2,636	2,560	2,490
15-200-6141	ICMA 457 Match 2%	632	548	752	870	240
15-200-6142	RHS	230	140	300	-	-
15-200-6143	Service Awards	360	-	-	-	-
15-200-6160	Unemployment Ins	16	9	26	30	30
15-200-7700	Victim Reimbursement	2,200	1,776	2,553	16,970	3,000
Total Littleton VALE Expenditures		43,137	40,333	50,556	73,320	59,460

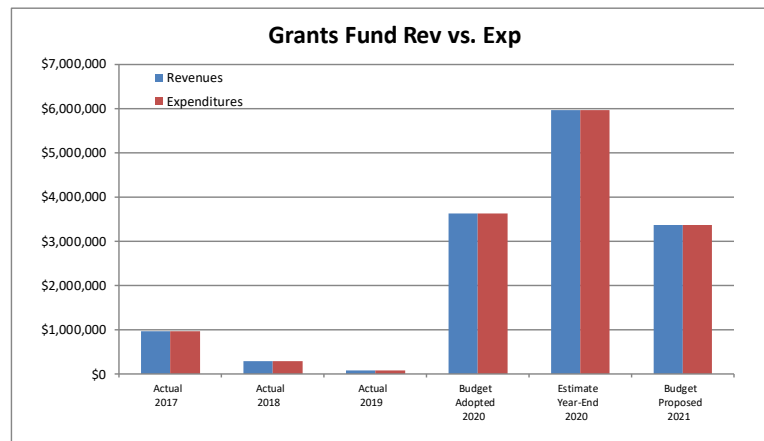
Dive Fees Line Item Detail (Project 1058)						
Account Number and Description		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Adopted Budget	Adopted Budget
15-171-5500	Dive Fees	-	4,000	-	-	-
15-171-5700	Interest Earnings	98	160	-	-	-
Total Dive Revenues		98	4,160	-	-	-
15-171-7300	Dive Equipment	-	14,254	-	-	-
15-171-7860	Capital - Other Equipment	-	-	-	-	-
Total Dive Expenditures		-	14,254	-	-	-

SMDTF Line Item Detail (Project 1236)						
Account Number and Description		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Adopted Budget	Adopted Budget
15-200-5700	Interest Earnings	31	-	-	-	-
15-200-5800	SMDTF - Arapahoe County	12,797	-	-	-	-
Total SMDTF Revenues		12,828	-	-	-	-
15-200-7115	Non-Capital Equipment	-	-	-	-	-
15-200-7860	Other Equipment	12,806	-	-	-	-
Total SMDTF Expenditures		12,806	-	-	-	-

Grants Fund

Grants Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
Revenues						
Intergovernmental	\$ 948,041	\$ 285,523	\$ 79,627	\$ 3,633,170	\$ 5,968,418	\$ 3,367,210
Charges for services	15,585	8,615	-	-	-	-
Total revenues	963,626	294,138	79,627	3,633,170	5,968,418	3,367,210
Expenditures						
General government	2,455	327	173	-	4,629,441	-
Public safety	54,534	39,596	47,877	100,000	100,000	100,000
Highways and streets	-	-	5,000	-	-	-
Culture and recreation	182,332	133,459	26,577	142,410	33,467	31,900
Capital outlay	724,305	120,756	-	3,390,760	1,205,510	3,235,310
Total expenditures	963,626	294,138	79,627	3,633,170	5,968,418	3,367,210
Excess of financial sources over financial uses	-	-	-	-	-	-
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Grants Fund Budget Summary

Description of Fund

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

Revenues – \$3,367,210

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

Expenditures – \$3,367,210

Expenditures are directly related to the revenues received.

Revenues by Line Item

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
16-130-5320	Census Grant	-	-	-	-	12,685	-
16-171-5310	6129 CARES Act - Arapahoe County	-	-	-	-	4,199,211	-
16-171-5310	6132 CARES Act - Jefferson County	-	-	-	-	210,202	-
16-171-5310	6130 Revitalizing Main Streets	-	-	-	-	50,000	-
16-171-5320	6131 Coronavirus Emergency Supplemental Fur	-	-	-	-	157,343	-
16-174-5330	UMOVE - Kaiser	345	-	-	-	-	-
16-174-5330	Tri-County Health Dept Grant	-	327	174	-	-	-
16-201-5330	Internet Crimes Against Children	-	-	8,105	15,000	15,000	15,000
16-203-5310	US Dept of Justice . Vests	-	-	7,620	12,000	12,000	12,000
16-203-5310	Click It Or Ticket	2,500	-	-	3,000	3,000	3,000
16-203-5310	LEAF	5,391	-	-	15,000	15,000	15,000
16-203-5310	HVE	8,726	6,423	1,742	15,000	15,000	15,000
16-203-5310	POST	22,288	15,500	-	20,000	20,000	20,000
16-203-5320	State of Colorado	-	-	7,884	-	-	-
16-204-5310	Fed Grant - Rocky Mtn Forensic Lab	15,629	17,673	22,526	20,000	20,000	20,000
16-300-5310	CDBG Grant	119,010	114,750	-	114,750	229,500	114,750
16-302-5330	County Line & Broadway	605,295	6,006	-	-	-	-
16-302-5330	Federal & Berry	-	-	-	119,610	119,610	-
16-302-5310	Federal Grants - Streets	-	-	-	2,750,000	450,000	2,300,000
16-302-5310	Rio Grande Bridge	-	-	-	406,400	406,400	-
16-302-5330	DRCOG (CMPI) - Raised Crosswalks Ma	-	-	-	-	-	214,160
16-302-5330	Domino's Paving for Pizza	-	-	5,000	-	-	-
16-302-5330	Broadway Fiber Optics Comms & Signal L	-	-	-	-	-	606,400
16-303-5330	Xcel Options Grant	-	6,000	-	-	-	-
16-320-5330	DRCOG Light Rail Station Study	2,110	-	-	-	-	-
16-520-5320	Early Childhood Literacy	12,449	12,332	10,600	-	16,747	15,000
16-520-5330	Career Online High School	27,375	-	-	-	-	-
16-522-5310	Colorado Immigrant Rights Coalition	10,000	-	-	-	-	-
16-522-5310	Littleton Immigrant Integration	4,942	15,401	-	-	-	-
16-522-5310	American Dream	5,000	-	-	-	-	-
16-522-5310	USCIS	106,981	88,111	-	125,000	-	-
16-522-5510	Fees	15,585	8,615	-	-	-	-
16-522-5330	Local Grants - ESL Classes	-	3,000	15,976	17,410	16,720	16,900
Total Revenues		963,626	294,138	79,627	3,633,170	5,968,418	3,367,210

Grants Fund

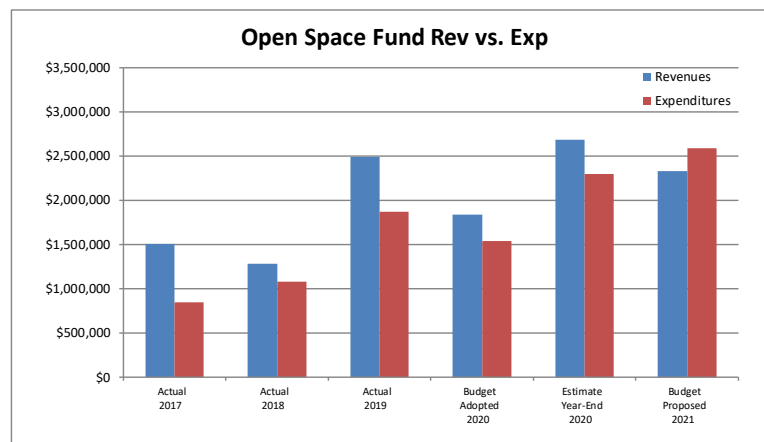
Expenditures by Line Item

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
16-130-7430	Census Grant	-	-	-	-	12,685	-
16-171-6XXX	COVID-19 Personnel	-	-	-	-	114,393	-
16-171-7300	COVID-19 Supplies	-	-	-	-	3,250,363	-
16-171-7350	Hardware Periphery	-	-	-	-	289,000	-
16-171-7430	Professional / Consulting Svcs	-	-	-	-	113,000	-
16-171-7461	Weekends on Main	-	-	-	-	150,000	-
16-171-7468	Community Support	-	-	-	-	700,000	-
16-174-7115	UMOVE - Kaiser	345	-	-	-	-	-
16-174-7115	Tri-County Health Dept Grant	-	327	173	-	-	-
16-201-6020	Salary - ICAC	-	-	-	15,000	15,000	15,000
16-203-6020	Overtime - Click it or Ticket	2,500	-	-	3,000	3,000	3,000
16-203-6020	Overtime - LEAF	5,391	-	-	15,000	15,000	15,000
16-203-6020	Overtime - HVE	8,726	6,423	5,214	15,000	15,000	15,000
16-203-7300	Vest Grant - Supplies	-	-	-	12,000	12,000	12,000
16-203-7300	Supplies (POST)	22,288	15,500	15,989	20,000	20,000	20,000
16-203-7446	Uniforms - Vests	-	-	7,620	-	-	-
16-204-6020	Overtime - Rocky Mtn Forensic Lab	15,629	17,673	19,054	20,000	20,000	20,000
16-300-7890	CDBG Grant	119,010	114,750	-	114,750	229,500	114,750
16-302-7890	County Line & Broadway	605,295	6,006	-	-	-	-
16-302-7890	Federal & Berry Intersection	-	-	-	119,610	119,610	-
16-302-7890	S Platte Canyon/Bowles & SPC/Mineral	-	-	-	1,750,000	450,000	1,300,000
16-302-7170	Domino's Paving for Pizza	-	-	5,000	-	-	-
16-302-7890	TIP - Santa Fe & Mineral	-	-	-	1,000,000	-	1,000,000
16-302-7890	Raised Crossings (Main/Alamo)	-	-	-	-	-	214,160
16-302-7891	Broadway Fiber Optics Comms & Signal L	-	-	-	-	-	606,400
16-302-7895	Rio Grande Bridge	-	-	-	406,400	406,400	-
16-303-7300	Xcel Options Grant	-	6,000	-	-	-	-
16-320-7430	DRCOG Light Rail Station Study	2,110	-	-	-	-	-
16-520-7281	State Library - Collection Materials	12,449	12,332	10,600	-	16,747	15,000
16-520-7430	Career Online High School Services	27,375	-	-	-	-	-
16-522-6010	Salary - Colorado Immigrant Rights Coaliti	10,000	-	-	-	-	-
16-522-6010	Salary - Littleton Immigrant Resource Cen	4,942	8,073	11,813	12,270	12,270	12,479
16-522-6010	Salary - American Dream	5,000	-	-	-	-	-
16-522-6010	Salary - USCIS	76,558	57,931	-	125,000	-	-
16-522-6010	Salary - Vernon	-	2,012	-	-	-	-
16-522-6030	Social Security	4,622	4,359	756	760	800	799
16-522-6035	Medicare	1,081	1,020	177	180	180	178
16-522-6040	Workers Comp	115	95	-	20	20	14
16-522-6050	Medical	12,299	14,040	2,303	2,560	2,560	2,562
16-522-6051	Life	170	148	27	30	40	33
16-522-6052	Disability	226	197	36	40	40	38
16-522-6053	Dental	753	855	177	550	140	138
16-522-6054	Vision	140	168	37	120	30	29
16-522-6055	Short-Term Disability	47	44	9	10	10	9
16-522-6060	ICMA 401A General Govt	5,193	4,034	-	-	-	-
16-522-6140	ICMA Deferred Comp	-	303	268	860	620	614
16-522-6141	ICMA 457 Match 2%	722	1,285	365	-	-	-
16-522-6142	RHS	650	600	-	-	-	-
16-522-6160	Unemployment Insurance	68	73	9	10	10	7
16-522-7110	Office Supplies	-	17	-	-	-	-
16-522-7115	Non-Capital Equipment	-	1,631	-	-	-	-
16-522-7281	Collection Materials	-	359	-	-	-	-
16-522-7300	Supplies Other Special	4,559	4,756	-	-	-	-
16-522-7360	Software Maintenance & Licensing	276	-	-	-	-	-
16-522-7420	Business Meetings	5,527	473	-	-	-	-
16-522-7430	Professional / Consulting Svcs	6,090	8,747	-	-	-	-
16-522-7450	Learning & Education	700	2,082	-	-	-	-
16-522-7480	Postage	2,770	1,825	-	-	-	-
Total Expenditures		963,626	294,138	79,627	3,633,170	5,968,418	3,367,210

Open Space Fund

Open Space Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Intergovernmental	\$ 1,476,353	\$ 1,222,097	\$ 2,356,244	\$ 1,784,860	\$ 2,607,297	\$ 2,263,560
Investment earnings	21,675	47,672	125,360	43,000	70,000	54,260
Miscellaneous	7,129	7,343	7,563	7,790	7,790	8,024
Total revenues	1,505,157	1,277,112	2,489,167	1,835,650	2,685,087	2,325,844
Expenditures						
Culture and recreation	799,913	329,791	1,116,840	332,350	713,984	353,920
Capital outlay	48,884	745,893	750,818	1,203,500	1,583,500	2,228,090
Total expenditures	848,797	1,075,684	1,867,658	1,535,850	2,297,484	2,582,010
Excess (deficiency) of financial sources over financial uses	656,360	201,428	621,509	299,800	387,603	(256,166)
Fund Balance, Beginning of Year	\$ 1,686,821	\$ 2,343,181	\$ 2,544,609	\$ 2,744,679	\$ 3,166,118	\$ 3,553,721
Fund Balance, End of Year	\$ 2,343,181	\$ 2,544,609	\$ 3,166,118	\$ 3,044,479	\$ 3,553,721	\$ 3,297,555



Open Space Fund Budget Summary

Description of Fund

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

Revenues – \$2,325,844

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

Expenditures – \$2,582,010

The city will be participating in several projects in 2021 including playground and facilities renovations at several parks, continued work on improvements at Reynolds Landing and trail wayfinding. Additional projects may arise during the year that may be considered by the city council.

Revenues by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number	Description						
19-411-5330	Local Contribution	-	-	-	-	-	-
19-411-5331	Arapahoe County Open Space (ACOS)	1,030,414	1,128,976	1,179,503	1,200,000	1,276,691	1,075,000
19-411-5332	ACOS Grants	357,000	-	-	-	-	-
19-411-5332	ACOS Grant - Field Elem	-	-	286,729	-	223,789	-
19-411-5332	ACOS Grant - Reynolds Landing Phase II	-	-	90,000	90,000	90,000	-
19-411-5332	ACOS Grant - Bowles Grove	-	-	300,000	-	-	-
19-411-5332	ACOS Grant - Hudson Gardens	-	-	400,000	-	123,923	-
19-411-5332	ACOS Grant - Harlow Park	-	-	-	-	500,000	-
19-411-5332	ACOS Grant - Writer's Vista	-	-	-	400,000	-	-
19-411-5332	ACOS Grant - Options Playground	-	-	-	-	298,034	-
19-411-5332	ACOS Grant - Superchi Parcel - Planning	-	-	-	-	-	90,000
19-411-5332	ACOS Grant - Slaughterhouse Gulch	-	-	-	-	-	253,560
19-411-5332	ACOS Grant - Major Trail Wayfinding	-	-	-	-	-	300,000
19-411-5332	ACOS Grant - Southbridge Park Ball Field	-	-	-	-	-	450,000
19-411-5700	Interest Earnings - Arap	21,456	46,836	121,487	42,000	69,000	53,260
19-411-5714	Rental Income	7,129	7,343	7,563	7,790	7,790	8,024
19-412-5331	Jefferson County Open Space	88,940	93,121	100,012	94,860	94,860	95,000
19-412-5700	Interest Earnings - Jeff	218	836	3,873	1,000	1,000	1,000
Total Revenues		1,505,157	1,277,112	2,489,167	1,835,650	2,685,087	2,325,844

Open Space Fund

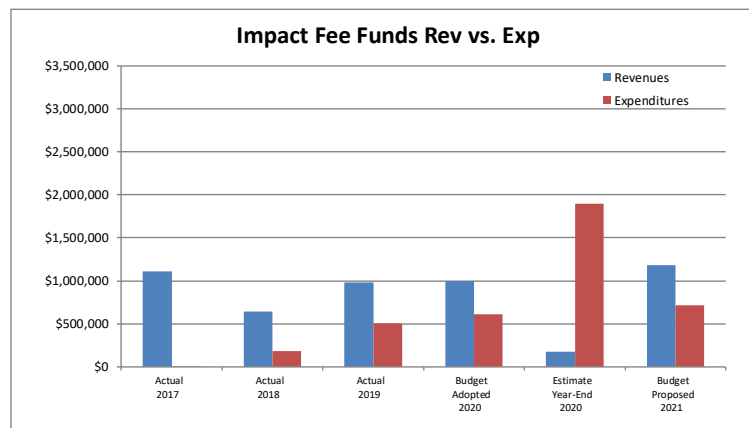
Expenditures by Line Item

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
19-411-7115	Hudson Gardens	-	-	400,000	-	-	-
19-411-7430	Professional/Consulting	550	-	-	-	2,700	-
19-411-7430	Runyon Elementary Playground	332,000	-	-	-	-	-
19-411-7430	Field Elementary Playground	-	-	345,229	-	-	-
19-411-7430	Options Playground	-	-	-	-	348,034	-
19-411-7430	Parks & Rec Master Plan	-	18,298	-	-	-	-
19-411-7430	Stream Gauge Maintenance	329	-	-	-	-	-
19-411-7430	Littleton Boat Chute	9,991	-	-	-	-	-
19-411-7430	Chatfield Water Rights	-	75,000	-	-	-	-
19-411-7461	South Platte Park Operations	23,547	185,230	213,915	217,350	239,250	235,920
19-411-7510	Rent	18,566	19,123	19,696	-	-	-
19-411-7580	Maintenance & Repair	-	-	-	-	6,000	-
19-411-7835	South Platte River Improvements	-	-	52,570	-	-	-
19-411-7835	Ketring Lake Well	4,387	-	-	-	-	-
19-411-7835	Reynolds Landing	-	-	100,000	200,000	200,000	500,000
19-411-7835	Little's Creek Playground and Trail	172,275	(4,287)	-	-	-	-
19-411-7835	Charley Emley Park Renovations	53,843	93,407	-	-	-	-
19-411-7835	Mary Carter Greenway Sign Update	31,673	-	-	-	-	-
19-411-7835	Sterne Park	10,820	80,030	-	-	-	-
19-411-7835	Highline Canal - Bannock St Bridge	37,500	-	-	-	-	-
19-411-7835	Capital Projects - SSPR	39,659	55,316	6,250	181,500	181,500	50,000
19-411-7835	Progress Park	-	53,177	322,872	-	-	-
19-411-7835	Promise Park Playground	1,868	117,771	-	-	-	-
19-411-7835	Elati Park Playground	1,970	105,798	-	-	-	-
19-411-7835	Bowles Grove Ball Field Renovation	4,819	120,181	269,126	-	-	-
19-411-7835	Planning and Design for 2019 Projects	-	46,640	-	-	-	-
19-411-7835	Superchi Parcel - Planning	-	-	-	-	-	100,000
19-411-7835	Slaughterhouse Gulch	-	-	-	-	-	338,090
19-411-7835	Hamlet Park Playground	-	-	-	250,000	250,000	-
19-411-7835	Harlow Park Tennis	-	-	-	-	880,000	-
19-411-7835	Writer's Vista Restroom and Shelter	-	-	-	500,000	-	-
19-411-7835	Berry Park	-	-	-	10,000	10,000	175,000
19-411-7835	Ida Park Playground	-	-	-	7,000	7,000	50,000
19-411-7835	Southbridge Park Ball Field, Playground	-	-	-	40,000	40,000	565,000
19-411-7835	Major Trail Wayfinding	-	-	-	15,000	15,000	450,000
19-412-7461	South Platte Park Operations	85,000	90,000	118,000	95,000	98,000	98,000
19-412-7461	Highline Canal Conservancy	20,000	20,000	20,000	20,000	20,000	20,000
Total Expenditures		848,797	1,075,684	1,867,658	1,535,850	2,297,484	2,582,010

Impact Fees Fund

Impact Fee Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Charges for services	\$ 1,085,251	\$ 590,217	\$ 855,264	\$ 959,900	\$ 133,345	\$ 1,150,556
Investment earnings	24,694	52,324	127,238	32,520	44,410	34,000
Total Revenues	1,109,945	642,541	982,502	992,420	177,755	1,184,556
Expenditures						
General government	-	14,699	51,709	8,000	8,000	-
Public safety	1,890	570	1,376	8,000	8,000	-
Highways and streets	585	-	328,412	8,000	12,900	-
Culture and recreation	-	-	103,313	16,000	16,000	-
Capital outlay	-	165,051	16,250	570,000	1,850,000	710,400
Total expenditures	2,475	180,320	501,060	610,000	1,894,900	710,400
Other Financing Sources						
Transfers Out	-	-	(39,176)	-	-	-
Excess (deficiency) of financial sources over financial uses	1,107,470	462,221	442,266	382,420	(1,717,145)	474,156
Fund Balance, Beginning of Year	\$ 1,912,732	\$ 3,020,202	\$ 3,482,423	\$ 2,032,109	\$ 3,924,689	\$ 2,207,544
Fund Balance, End of Year	\$ 3,020,202	\$ 3,482,423	\$ 3,924,689	\$ 2,414,529	\$ 2,207,544	\$ 2,681,700



Impact Fees Fund Budget Summary

Description of Fund

capital impact fees. Funds are received from developers of new growth within the City based on impact fee formulas. Funding is legally restricted to provide for capital improvements related to new growth.

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

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

Revenues – \$1,184,556

Revenues for this fund are projected based on development projects currently in progress or which are anticipated to be proposed in 2021.

Expenditures – \$710,400

Anticipated 2021 projects consist of matching funds for Santa Fe and Mineral intersection improvements, County Line Road improvements, and the fiber network project.

Revenue Summary

	2017	2018	2019	2020	2020	2021
Account Number and Description	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Police Impact Fees	92,605	52,030	64,866	78,740	13,474	87,256
Museum Impact Fees	79,304	43,721	95,806	107,790	28,232	98,280
Fire Impact Fees	130,040	70,432	40,181	-	-	-
Library Impact Fees	82,464	44,364	92,892	94,700	8,976	84,520
Facilities Impact Fees	455,372	266,453	362,662	373,750	84,483	411,129
Transportation Impact Fees	270,160	165,542	326,095	337,440	42,590	503,371
Total Impact Fee Fund Revenues	1,109,945	642,541	982,503	992,420	177,755	1,184,556

Expenditures Summary

	2017	2018	2019	2020	2020	2021
Account Number and Description	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Police Impact Fees	-	165,051	1,375	8,000	8,000	-
Museum Impact Fees	-	-	1,375	8,000	8,000	-
Fire Impact Fees	1,890	570	39,177	-	-	-
Library Impact Fees	-	-	118,188	258,000	258,000	-
Facilities Impact Fees	-	14,699	51,709	8,000	1,608,000	-
Transportation Impact Fees	585	-	328,412	328,000	12,900	710,400
Total Impact Fee Fund Expenditures	2,475	180,320	540,236	610,000	1,894,900	710,400

Impact Fees Fund

Police Impact Fees

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
20-171-5340	Impact Fees	91,390	49,495	60,700	76,510	11,244	84,256
20-171-5700	Interest Earnings	1,215	2,535	4,166	2,230	2,230	3,000
Total Police Impact Fee Revenues		92,605	52,030	64,866	78,740	13,474	87,256
20-171-7430	Professional & Consulting	-	-	1,375	8,000	8,000	-
20-171-7820	Fire Station	-	-	-	-	-	-
20-171-7850	Police Vehicles	-	165,051	-	-	-	-
20-171-7926	Interfund Loan Interest	-	-	-	-	-	-
Total Police Impact Fee Expenditures		-	165,051	1,375	8,000	8,000	-

Museum Impact Fees

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
21-171-5340	Impact Fees	73,645	32,960	70,214	95,120	15,562	84,280
21-171-5700	Interest Earnings	5,659	10,761	25,592	12,670	12,670	14,000
Total Museum Impact Fee Revenues		79,304	43,721	95,806	107,790	28,232	98,280
21-171-7430	Professional & Consulting	-	-	1,375	8,000	8,000	-
Total Museum Impact Fee Expenditures		-	-	1,375	8,000	8,000	-

Fire Impact Fees

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
22-171-5340	Impact Fees	129,721	70,248	39,058	-	-	-
22-171-5700	Interest Earnings	319	184	1,123	-	-	-
Total Fire Impact Fee Revenues		130,040	70,432	40,181	-	-	-
22-171-7430	Professional & Consulting	-	-	-	-	-	-
22-171-7820	Fire Station	-	-	-	-	-	-
22-171-7850	Quick Car Program	-	-	-	-	-	-
22-171-7850	Care Car Program	-	-	-	-	-	-
22-171-7926	Interfund Loan Interest	1,890	570	1	-	-	-
22-171-8534	Transfer to Capital Projects Fund	-	-	39,176	-	-	-
Total Fire Impact Fee Expenditures		1,890	570	39,177	-	-	-

Impact Fees Fund

Library Impact Fees

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
23-171-5340	Impact Fees	77,506	34,688	72,628	89,740	3,976	79,520
23-171-5700	Interest Earnings	4,958	9,676	20,264	4,960	5,000	5,000
Total Library Impact Fee Revenues		82,464	44,364	92,892	94,700	8,976	84,520
23-171-7115	Library Consortium (non-capital)	-	-	65,158	-	-	-
23-171-7430	Professional & Consulting	-	-	-	8,000	8,000	-
23-171-7430	Library Elevator	-	-	36,780	-	-	-
23-171-7820	Building Improvements	-	-	-	250,000	250,000	-
23-171-7840	Library Consortium	-	-	16,250	-	-	-
Total Library Impact Fee Expenditures		-	-	118,188	258,000	258,000	-

Facilities Impact Fees

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
24-171-5340	Impact Fees	443,367	240,052	295,685	365,600	64,483	403,129
24-171-5700	Interest Earnings	12,005	26,401	66,977	8,150	20,000	8,000
24-171-5912	Txfr In - Public Facilities	-	-	-	-	-	-
Total Facilities Impact Fee Revenues		455,372	266,453	362,662	373,750	84,483	411,129
24-171-7430	Professional & Consulting	-	14,699	51,709	8,000	8,000	-
24-171-7821	Fire Station	-	-	-	-	-	-
Total Facilities Impact Fee Expenditures		-	14,699	51,709	8,000	1,608,000	-

Transportation Impact Fees

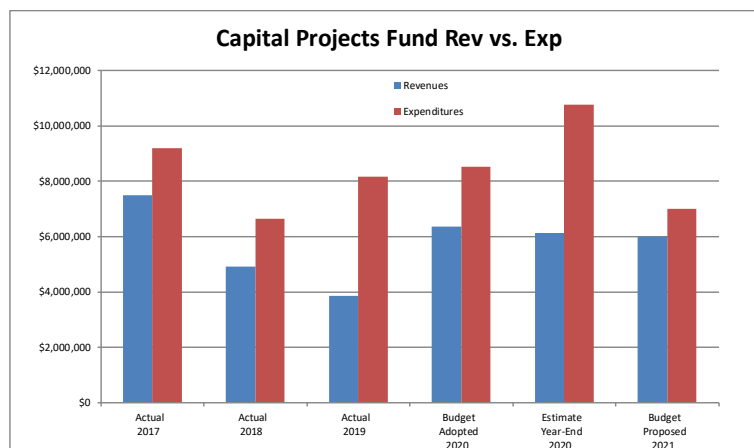
		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
25-171-5340	Impact Fees	269,622	162,775	316,979	332,930	38,080	499,371
25-171-5700	Interest Earnings	538	2,766	9,116	4,510	4,510	4,000
25-171-5912	Txfr In - Public Facilities	-	-	-	-	-	-
Total Transportation Impact Fee Revenues		270,160	165,542	326,095	337,440	42,590	503,371
25-171-7430	Professional & Consulting	-	-	328,412	8,000	12,900	-
25-171-7890	County Line	-	-	-	100,000	-	200,000
25-171-7890	Santa Fe & Mineral	-	-	-	220,000	-	375,000
25-171-7926	Interfund Loan Interest	585	-	-	-	-	-
Total Transportation Impact Fee Expenditures		585	-	328,412	328,000	12,900	710,400

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Capital Projects Fund

Capital Projects Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Building use tax	\$ 1,616,507	\$ 1,395,340	\$ 1,647,204	\$ 1,515,000	\$ 1,181,936	\$ 1,350,000
Highway users tax	1,380,276	1,725,821	1,690,531	1,400,700	1,190,595	1,260,630
Intergovernmental	819,175	1,364,419	54,392	118,000	383,000	143,000
Charges for services	77,634	70,787	45,678	-	-	-
Investment earnings	152,293	221,396	307,763	114,390	157,408	68,366
Miscellaneous	2,475	45,853	-	-	-	-
Total revenues	4,048,360	4,823,616	3,745,568	3,148,090	2,912,939	2,821,996
Expenditures						
General government	494,744	315,503	346,189	180,000	439,170	550,000
Public safety	1,306,091	1,337,855	1,551,041	-	109,096	100,000
Highways and streets	1,123,249	-	-	-	-	-
Culture and recreation	49,456	-	32,273	-	-	-
Capital outlay	4,721,876	3,460,961	4,710,081	6,884,295	8,755,671	4,892,530
Debt service:						
Capital leases	1,499,329	1,537,414	1,533,173	1,457,950	1,457,950	1,461,920
Total expenditures	9,194,745	6,651,733	8,172,757	8,522,245	10,761,887	7,004,450
Other Financing Sources						
Transfers in	1,937,904	-	39,176	3,100,000	3,100,000	3,100,000
Proceeds from capital leases	1,400,000	-	-	-	-	-
Proceeds from sale of capital assets	103,410	107,181	67,422	115,000	110,000	85,000
Total other financing sources	3,441,314	107,181	106,598	3,215,000	3,210,000	3,185,000
Deficiency of financial sources under financial uses	(1,705,071)	(1,720,936)	(4,320,591)	(2,159,155)	(4,638,948)	(997,454)
Fund Balance, Beginning of Year	\$ 15,803,853	\$ 14,098,782	\$ 12,377,846	\$ 6,079,746	\$ 8,057,255	\$ 3,418,307
Fund Balance, End of Year	\$ 14,098,782	\$ 12,377,846	\$ 8,057,255	\$ 3,920,591	\$ 3,418,307	\$ 2,420,853



Capital Projects Fund Budget Summary

Description of Fund

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

Revenues – \$6,006,996

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

Expenditures – \$7,004,450

The 2021 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

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number	Description						
34-171-5301	Littleton F P D	562,663	705,555	-	-	-	-
34-171-5302	Highlands Ranch F P D	162,250	635,441	-	-	-	-
34-171-5321	Highway Users Tax	1,380,276	1,725,821	1,690,531	1,400,700	1,190,595	1,260,630
34-171-5323	Oil & Gas Severance	14,760	18,999	39,022	15,000	20,000	15,000
34-171-5700	Interest Earnings	152,293	221,396	307,762	114,390	157,408	68,366
34-171-5706	Interest Earnings - Interfund Loans	2,475	570	1	-	-	-
34-171-5930	Sale of Capital Assets	85,521	77,924	67,422	115,000	110,000	85,000
34-171-5953	Lease Proceeds - Platform Replacement	1,400,000	-	-	-	-	-
34-201-5330	AOF Revenue for Radios	79,502	4,424	15,370	103,000	363,000	128,000
34-220-5930	Sale of Capital Assets	17,889	29,257	-	-	-	-
34-302-5721	Capital Contributions	-	45,283	-	-	-	-
34-302-5811	Other Misc. Revenues	77,634	70,787	45,678	-	-	-
34-321-5013	Building Use Tax	1,616,507	1,395,340	1,647,204	1,515,000	1,181,936	1,350,000
34-600-5901	Tr In . General Fund	1,937,904	-	-	3,100,000	3,100,000	3,100,000
34-600-5922	Tr In . Fire Impact Fee Fund	-	-	39,176	-	-	-
Total Revenues		7,489,674	4,930,797	3,852,166	6,363,090	6,122,939	6,006,996

Capital Projects Fund

Expenditures by Line Item

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
34-150-7115	Non-Capital Equipment	187	-	-	-	-	-
34-160-7350	IT (non-capital) - PC Replacements	232,303	92,659	123,924	120,000	120,000	150,000
34-160-7350	IT (non-capital) - Network Infrastructure U	-	85,040	95,461	-	-	-
34-160-7350	IT (non-capital) - Police Mobile Replacem	-	70,861	51,931	60,000	60,000	-
34-160-7360	Software Maintenance & Licensing	-	-	16,139	-	-	-
34-160-7420	Business Meetings	-	-	2,434	-	-	-
34-160-7430	Professional/Consulting Svcs	-	-	60,665	-	-	-
34-160-7840	IT - Server/Storage Replacements	72,732	14,026	92,370	80,000	80,000	80,000
34-160-7840	IT - SAN Upgrade	-	-	-	50,000	125,224	50,000
34-160-7840	IT - Network Infrastructure Upgrades	21,450	120,814	-	60,000	90,000	60,000
34-160-7840	IT - Replacement Firewall	5,722	-	-	-	-	-
34-160-7840	IT - Laser Fiche Upgrade	66,010	-	-	-	-	-
34-160-7840	IT - MS Office Upgrade	-	-	-	-	-	-
34-160-7840	IT - Fiber Optic Construction	-	-	-	-	13,000	-
34-171-7430	ADA Improvements	-	-	76,147	100,000	12,170	100,000
34-171-7820	Safety Updates	90,135	-	-	-	-	-
34-171-7890	Wayfinding - Downtown	52,567	-	-	-	-	-
34-171-7910	Various Projects Lease	1,427,746	1,465,831	1,461,590	1,457,950	1,457,950	1,461,920
34-173-7115	Non-Capital Equipment	-	-	255	-	-	-
34-173-7820	Courthouse Security	10,608	6,377	6,376	-	-	-
34-173-7840	Courthouse Software	-	-	-	150,000	150,000	-
34-177-7115	Non-Capital Equipment	390	-	-	-	-	-
34-177-7430	Littleton Center Air Duct Cleaning	31,270	-	-	-	-	-
34-177-7430	Littleton Facilities HVAC Design	-	-	-	90,000	90,000	-
34-177-7580	Building Maintenance	-	-	36,584	3,000	3,000	300,000
34-177-7580	Courthouse Lights	-	-	-	-	51,668	-
34-177-7580	Court House Windows	-	-	-	36,500	36,500	-
34-177-7580	Court House Brick Repair	-	-	-	28,500	28,500	-
34-177-7580	Court House Stairs	-	-	4,403	89,000	89,000	-
34-177-7580	Littleton Center Exterior Window Repair/R	-	54,821	-	-	63,880	-
34-177-7820	Bellevue Gate System Replacement	45,711	29,313	-	-	-	-
34-177-7820	Littleton Center Elevator Modernization	-	121,562	-	-	-	-
34-177-7820	Service Center Security Cameras	-	20,350	20,350	-	-	-
34-177-7820	Bellevue Campus Plan	-	-	38,590	-	55,000	-
34-177-7820	BSC Building #1 Concrete	-	-	-	25,000	25,000	-
34-177-7820	Littleton Center Interior Electronic Signs	-	-	-	28,000	28,000	-
34-177-7820	LPD Lighting	-	-	-	-	36,900	-
34-177-7890	LPD Rooftop Unit	17,825	-	-	-	-	-
34-201-7115	Police Equipment Replacement	37,322	94,956	145,055	99,100	109,096	100,000
34-201-7840	AOE E-911 Replacement	-	8,549	-	103,000	103,000	103,000
34-201-7842	Police RMS Replacement	-	-	205,049	-	302,456	-
34-201-7850	Armored Police Vehicle	-	-	304,660	-	-	-
34-201-7860	Other Equipment	-	-	9,751	-	-	-
34-201-7860	Relocate Police Comm Center	-	-	-	-	263,156	-
34-220-7115	RMS Laptop Replacements	67,783	41,913	205,000	-	-	-
34-220-7820	Station 11 Kitchen Remodel	35,353	-	-	-	-	-
34-220-7850	Engine Replacement	732,130	(620)	-	-	-	-
34-220-7850	Fire Staff Vehicle	86,325	-	-	-	-	-
34-220-7850	Aerial Replacement	1,320,594	-	-	-	-	-
34-220-7860	TIC, Lifepak, SCBAs and LUCAS	48,561	-	-	-	-	-
34-220-7860	Extractors	52,823	-	-	-	-	-
34-220-7860	Extraction Equipment	29,056	-	-	-	-	-
34-220-7890	Cots & Cot Lift Systems	-	51,501	-	-	-	-
34-220-7910	Radio Lease Payment	103,420	103,420	620,522	-	-	-
34-220-7910	Platform Lease Payment	187,477	187,477	1,072,397	-	-	-
34-302-7115	Non-Capital Expenses	1,050,266	-	-	-	-	-
34-302-7430	Professional/Consulting	-	207,753	7,020	-	-	-
34-302-7430	Santa Fe/Mineral Design	-	171,958	67,500	-	-	-
34-302-7430	Fiber Master Plan	-	-	80,980	-	-	-
34-302-7430	Traffic Signal Inspections	-	-	90,571	-	-	-
34-302-7430	Pavement Management	-	-	257,077	-	-	-
34-302-7565	Traffic Signal System Maintenance	-	18,749	76,855	-	-	-
34-302-7585	Repair/Maintenance Projects	72,983	-	-	-	-	-
34-302-7585	Crack Sealing	-	162,950	418,666	-	-	-
34-302-7585	Mill and Overlay	-	803,950	88,678	-	-	-
34-302-7585	Street Sealing	-	731,921	800,989	-	-	-

Capital Projects Fund

Expenditures by Line Item

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
34-302-7891	Traffic Signal Program	6,194	-	-	175,000	237,323	175,000
34-302-7891	Broadway and C/L Traffic Signal	79,886	-	-	-	-	-
34-302-7891	Bellevue & Federal Traffic Pole	45,283	-	-	-	-	-
34-302-7891	Prince & Church Traffic Signal Rebuild	32,928	-	-	-	-	-
34-302-7891	Pedestrian Crossing Improvements	21,126	82,331	-	-	-	-
34-302-7891	GridSmart Cameras at Intersections	-	19,922	38,219	-	-	-
34-302-7892	Concrete Pavement Repair	182,662	-	-	-	-	-
34-302-7893	Street Rehabilitation	839,786	-	-	-	-	-
34-302-7893	Littleton Village Streets	-	8,423	-	-	-	-
34-302-7893	Street Rehab - West Church	-	7,022	-	-	-	-
34-302-7893	Street Rehab - Broadway & Arapahoe	251,085	-	-	-	-	-
34-302-7893	Street Rehab - Bemis St.	551,139	96,941	23,945	-	-	-
34-302-7893	Prentice Ave - CDBG Sidewalk Program	-	34,745	-	-	-	-
34-302-7893	TABOR Projects	-	-	-	-	383,214	-
34-302-7893	Concrete Replacement	-	433,014	-	-	-	-
34-302-7893	Federal/Bowles Alternative Analysis	-	66,624	117,771	-	-	-
34-302-7893	Curb, Gutter & Sidewalk Repair	358,579	20,344	-	-	-	-
34-302-7895	Rio Grande Bridge	-	-	82,121	225,000	511,430	-
34-302-7896	Pavement Management Projects	-	-	489,801	1,417,195	2,225,212	1,060,630
34-302-7897	Santa Fe PEL	-	-	-	-	-	-
34-302-7897	Traffic Calming	-	-	-	25,000	25,000	25,000
34-303-7115	Non-Capital Equipment	49,456	-	32,273	-	-	-
34-305-7115	Fleet Equipment Replacements (non-capit)	7,939	6,630	6,051	-	-	-
34-305-7850	Fleet Vehicle Replacements	828,236	1,121,637	774,763	850,000	700,000	180,000
34-305-7860	Fleet Equipment Replacements	35,256	21,858	-	-	-	-
34-306-6010	Salary - Regular	-	-	-	213,680	194,750	218,874
34-306-6020	Salary - Overtime	-	-	-	-	-	5,000
34-306-6030	Social Security	-	-	-	13,700	12,340	14,388
34-306-6035	Medicare	-	-	-	3,200	2,890	3,365
34-306-6040	Worker's Comp. Ins.	-	-	-	13,790	11,470	12,412
34-306-6050	Medical	-	-	-	46,180	58,080	72,803
34-306-6051	Life	-	-	-	520	510	613
34-306-6052	Disability	-	-	-	680	580	704
34-306-6053	Dental	-	-	-	2,750	2,500	2,752
34-306-6054	Vision	-	-	-	570	520	570
34-306-6055	Short-Term Disability	-	-	-	140	120	135
34-306-6060	ICMA 401A - General Government	-	-	-	13,070	11,600	15,894
34-306-6141	ICMA 457 Match 2%	-	-	-	830	290	-
34-306-6150	Uniforms	-	-	-	750	790	750
34-306-6160	Unemployment Insurance	-	-	-	140	140	140
34-306-7170	Asphalt & Paving Materials	-	-	-	300,000	300,000	300,000
34-306-7171	Trailmark Street Maintenance	-	-	-	16,000	16,000	-
34-306-7899	Committed Street Maintenance	-	-	-	2,474,000	2,487,420	2,510,500
34-321-7115	Codes Software (non-capital)	-	8,253	372	-	-	-
34-321-7860	Codes Software	-	57,858	69,452	150,000	186,208	-
34-600-7430	Professional/Consulting	6,441	-	-	-	-	-
Total Expenditures		9,194,745	6,651,733	8,172,757	8,522,245	10,761,887	7,004,450

South Metro Area Communications Center Fund

South Metro Area Communications Center Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Charges for services	\$ 1,085,220	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	132,986	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	1,218,206	-	-	-	-	-
Expenditures						
Personnel services	\$ 1,216,811	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	11,657	-	-	-	-	-
Contractual services	12,323	-	-	-	-	-
Other services and charges	51,505	-	-	-	-	-
Capital outlay	141,247	-	-	-	-	-
Total expenditures	1,433,543	-	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	348,324	-	-	-	-	-
Transfers out	-	(292,053)	-	-	-	-
Total other financing sources (uses)	348,324	(292,053)	-	-	-	-
Excess (deficiency) of financial sources over financial uses	132,987	(292,053)	-	-	-	-
Adjustment to budget basis	(97,084)	-	-	-	-	-
Cash Balance, Beginning of Year	\$ 256,150	\$ 292,053	\$ -	\$ -	\$ -	\$ -
Cash Balance, End of Year	\$ 292,053	\$ -	\$ -	\$ -	\$ -	\$ -

South Metro Area Communications Center Budget Fund Summary

Description of Fund

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

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

Revenues – \$0

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

Expenditures – \$0

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

Revenues by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number	Description						
44-223-5301	Littleton F P D	418,031	-	-	-	-	-
44-223-5302	Highlands Ranch F P D	345,157	-	-	-	-	-
44-223-5305	Cunningham F P D	322,032	-	-	-	-	-
44-223-5330	Grant - E-911 Board	132,986	-	-	-	-	-
44-600-5901	Tr In . General Fund	348,324	-	-	-	-	-
Total Revenues		1,566,530	-	-	-	-	-

South Metro Area Communications Center Fund

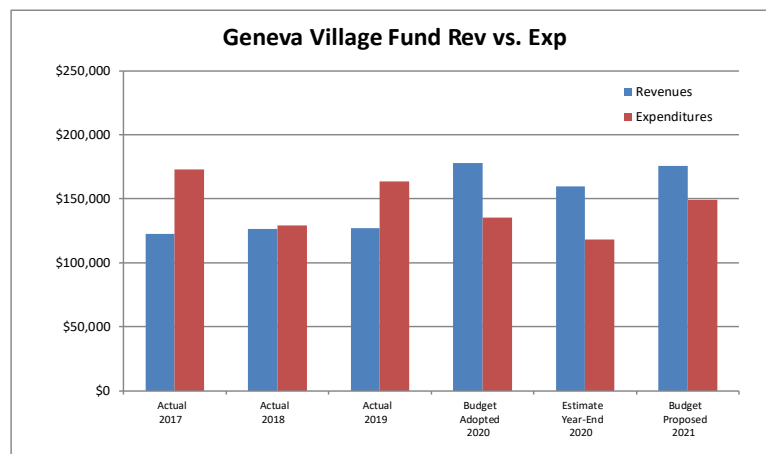
Expenditures by Line Item

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
44-223-6010	Salary . Regular	822,693	-	-	-	-	-
44-223-6015	Field Training Officer Pay	12,169	-	-	-	-	-
44-223-6020	Salary . Overtime	138,937	-	-	-	-	-
44-223-6030	Social Security	60,782	-	-	-	-	-
44-223-6035	Medicare	14,598	-	-	-	-	-
44-223-6040	Worker's Comp. Ins.	1,414	-	-	-	-	-
44-223-6050	Medical	101,279	-	-	-	-	-
44-223-6051	Life	1,442	-	-	-	-	-
44-223-6052	Disability	1,913	-	-	-	-	-
44-223-6053	Dental	6,468	-	-	-	-	-
44-223-6054	Vision	1,165	-	-	-	-	-
44-223-6055	Short-Term Disability	292	-	-	-	-	-
44-223-6060	ICMA 401A . General Government	42,700	-	-	-	-	-
44-223-6141	ICMA 457 Match 2%	6,671	-	-	-	-	-
44-223-6142	Retirement Health Savings	3,850	-	-	-	-	-
44-223-6160	Unemployment Insurance	438	-	-	-	-	-
44-223-7110	Supplies Office	4,856	-	-	-	-	-
44-223-7115	Non-Capital Equipment	1,650	-	-	-	-	-
44-223-7285	Dues & Memberships	1,827	-	-	-	-	-
44-223-7300	Supplies Other Special	5,151	-	-	-	-	-
44-223-7360	Software Maintenance & Licensing	12,323	-	-	-	-	-
44-223-7420	Business Meetings	523	-	-	-	-	-
44-223-7446	Uniforms	3,852	-	-	-	-	-
44-223-7450	Learning & Education	10,109	-	-	-	-	-
44-223-7470	Telecommunications	13,488	-	-	-	-	-
44-223-7570	Other Equipment Maint.	4,906	-	-	-	-	-
44-223-7610	Property & Liab	16,800	-	-	-	-	-
44-223-7842	PC Software	89,067	-	-	-	-	-
44-223-7860	Other Equipment	52,180	-	-	-	-	-
44-600-8501	Tr Out - General Fund	-	292,053	-	-	-	-
Total Expenditures		1,433,543	292,053	-	-	-	-

Geneva Village Fund

Geneva Village Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
Revenues						
Rental payments	\$ 119,922	\$ 124,315	\$ 125,010	\$ 126,000	\$ 109,090	\$ 125,000
Investment earnings	993	1,267	1,374	1,000	500	500
Miscellaneous	1,551	784	503	1,000	300	300
Total revenues	122,466	126,366	126,887	128,000	109,890	125,800
Expenditures						
Contractual services	33,617	30,000	31,480	30,000	24,810	25,000
Other services and charges	139,360	99,136	132,338	105,400	93,300	124,000
Capital outlay	-	-	-	-	-	-
Total expenditures	172,977	129,136	163,818	135,400	118,110	149,000
Other Financing Sources						
Transfers in	-	-	-	50,000	50,000	50,000
Total other financing sources	-	-	-	50,000	50,000	50,000
Excess (deficiency) of financial sources over financial uses	(50,511)	(2,770)	(36,931)	42,600	41,780	26,800
Adjustment to budget basis	(12,613)	4,989	(6,822)	-	-	-
Cash Balance, Beginning of Year	\$ 134,826	\$ 71,702	\$ 73,921	\$ 67,321	\$ 30,168	\$ 71,948
Cash Balance, End of Year	\$ 71,702	\$ 73,921	\$ 30,168	\$ 109,921	\$ 71,948	\$ 98,748



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 – \$175,800

Revenues for this fund are received from rental payments paid by the residents of Geneva Village. Generally, all units remain rented. In 2021, the City will also transfer \$50,000 from the General Fund to ensure the fund balance remains at an adequate level.

Expenditures – \$149,000

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

Revenues by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
45-660-5700	Interest Earnings	993	1,267	1,374	1,000	500	500
45-660-5710	Geneva Village Rent	119,922	124,315	125,010	126,000	109,090	125,000
45-660-5811	Other Misc. Revenues	1,551	784	503	1,000	300	300
45-660-5901	Tr In.General Fund	-	-	-	50,000	50,000	50,000
Total Revenues		122,466	126,366	126,887	178,000	159,890	175,800

Expenditures by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
45-660-7414	Management Fee	12,241	11,442	20,701	12,600	30,200	31,200
45-660-7430	Professional/Consulting Svcs	33,617	30,000	31,480	30,000	24,810	25,000
45-660-7520	Electricity & Gas	19,848	21,157	22,606	25,000	19,690	22,000
45-660-7525	Water & Sewer Charges	9,877	10,737	12,480	10,000	12,210	13,000
45-660-7580	Bldg & Property M & R	88,994	45,801	66,395	47,000	20,400	47,000
45-660-7610	Property & Liability Insurance	8,400	10,000	10,156	10,800	10,800	10,800
Total Expenditures		172,977	129,136	163,818	135,400	118,110	149,000

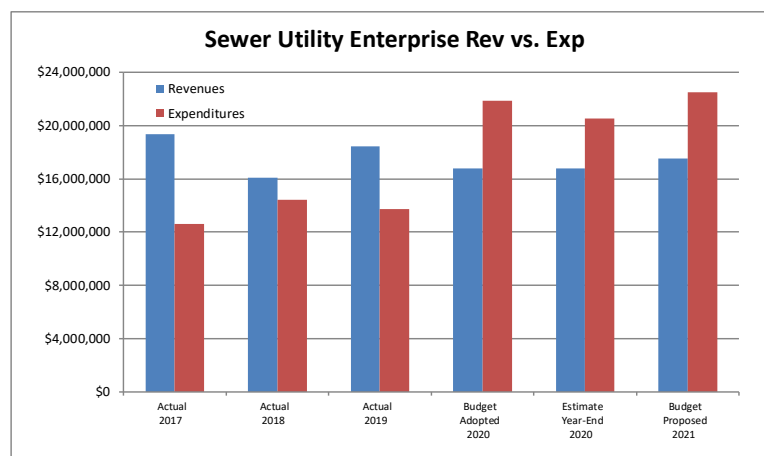
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Sewer Utility Enterprise

Sewer Utility Enterprise Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Charges for services	\$ 13,646,641	\$ 13,970,990	\$ 14,584,501	\$ 15,072,490	\$ 15,044,106	\$ 15,803,620
Capital contributions	5,282,947	1,504,086	2,729,416	1,400,000	1,400,000	1,400,000
Investment earnings	251,170	437,720	931,286	186,750	205,000	198,710
Miscellaneous	164,000	161,951	182,048	143,000	143,000	143,000
Total revenues	19,344,758	16,074,747	18,427,251	16,802,240	16,792,106	17,545,330
Expenditures						
Personnel services	337,165	385,300	475,252	680,060	617,590	704,820
Supplies	15,737	20,415	15,879	54,020	54,920	55,350
SPWRP (treatment plant) operating costs	7,024,570	8,010,633	7,424,043	13,461,390	11,977,179	13,683,360
Contractual services	39,466	89,123	234,197	507,570	593,348	358,230
Services by general fund	510,000	525,000	540,750	557,000	557,000	600,200
Other services and charges	952,962	1,905,164	1,308,001	1,063,320	1,787,840	2,796,820
Debt service:						
Principal	2,646,358	2,710,642	2,796,354	2,882,070	2,882,070	2,967,780
Interest	598,611	525,339	509,520	424,330	424,330	336,640
Debt administration	249,282	249,282	249,281	249,290	249,290	249,290
Capital outlay	217,561	29,892	198,338	1,975,000	1,386,398	725,000
Total expenditures	12,591,712	14,450,790	13,751,615	21,854,050	20,529,965	22,477,490
Excess (deficiency) of financial sources over financial uses	6,753,046	1,623,957	4,675,636	(5,051,810)	(3,737,859)	(4,932,160)
Adjustment to budget basis	(4,642,538)	(3,052,373)	(3,653,689)	-	-	-
Unrestricted Cash Balance, Beginning of Year	\$ 23,872,773	\$ 25,983,281	\$ 24,554,865	\$ 22,090,345	\$ 25,576,812	\$ 21,838,953
Unrestricted Cash Balance, End of Year	\$ 25,983,281	\$ 24,554,865	\$ 25,576,812	\$ 17,038,535	\$ 21,838,953	\$ 16,906,793

* In 2019, the City of Englewood holds an operating deposit of \$1,430,000 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.

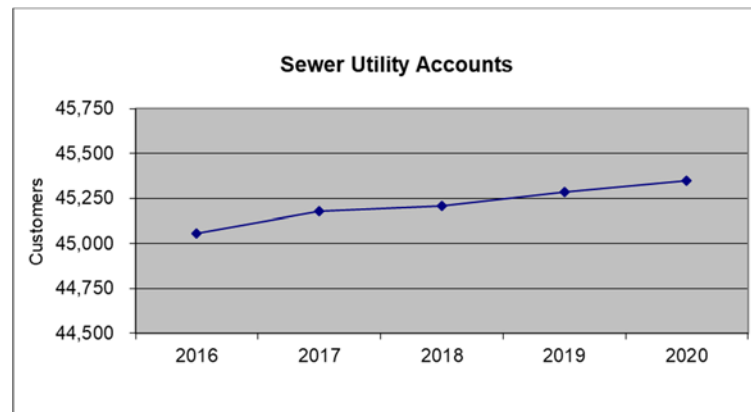
Revenues – \$17,545,330

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

Expenditures – \$22,477,490

Expenditures include \$13,683,360 for the treatment plant operations and improvements as well as \$3,553,710 for debt service.

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



Revenues by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
41-171-5501	Service Charges	13,574,080	13,903,337	14,467,871	14,967,490	14,880,556	15,638,620
41-171-5505	Transfer Fee	31,761	26,037	28,550	25,000	25,000	25,000
41-171-5525	Service Agreement SBU	40,800	41,616	88,080	80,000	138,550	140,000
41-171-5700	Interest Earnings	251,170	437,720	931,286	186,750	205,000	198,710
41-171-5722	Contributions	3,840,971	168,186	25,192	-	-	-
41-171-5804	Penalty, Delinquent Charges	160,854	144,939	159,216	140,000	140,000	140,000
41-171-5806	Penalty, Certified Accounts	3,146	2,898	3,299	3,000	3,000	3,000
41-171-5811	Other Misc. Revenues	-	14,114	19,533	-	-	-
41-171-5961	Sewer Tap Fees, Inside City	881,000	740,300	560,600	830,000	400,000	830,000
41-171-5962	Sewer Tap Fees, Outside City	560,976	595,600	2,143,624	570,000	1,000,000	570,000
Total Revenues		19,344,758	16,074,747	18,427,251	16,802,240	16,792,106	17,545,330

Sewer Utility Enterprise

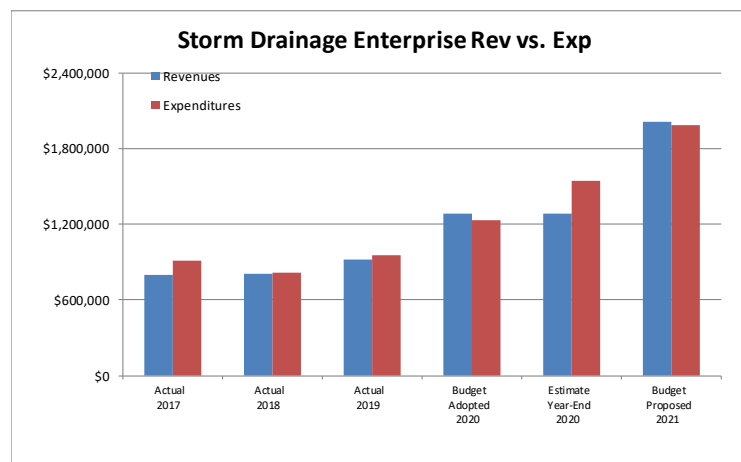
Expenditures by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number	Description						
41-150-7910	WPCRF G.O. Bonds.Prin.	2,646,358	2,710,642	2,796,354	2,882,070	2,882,070	2,967,780
41-150-7911	WPCRF Revenue Bonds.Int.	598,611	525,339	509,520	424,330	424,330	336,640
41-150-7912	WPCRF Rev. Bonds.Admin. Fee	249,282	249,282	249,281	249,290	249,290	249,290
41-150-7913	Salary . Regular	236,079	269,388	357,181	487,840	463,470	522,703
41-150-7914	Salary . Overtime	3,141	5,505	4,068	12,000	12,000	12,000
41-150-7915	Social Security	16,038	17,249	21,758	30,540	29,540	32,726
41-150-7916	Medicare	3,751	4,034	5,088	7,140	6,910	7,654
41-150-7917	Worker's Comp. Ins.	8,032	6,846	8,626	13,930	12,780	13,904
41-150-7918	Medical	46,012	53,839	46,878	88,170	57,960	73,351
41-150-7919	Life	531	584	679	1,080	1,190	1,288
41-150-7920	Disability	704	769	899	1,440	1,290	1,478
41-150-7921	Dental	2,363	2,818	2,657	4,020	3,090	3,468
41-150-7922	Vision	440	541	550	830	640	718
41-150-7923	Short-Term Disability	105	132	131	200	190	197
41-150-7924	ICMA 401A . General Government	15,081	17,934	21,831	27,660	26,950	35,073
41-150-7925	Educational Benefits	492	652	-	-	-	-
41-150-7926	ICMA . Deferred Comp	-	-	-	-	210	-
41-150-7927	ICMA 457 Match 2%	2,841	2,264	2,358	4,960	1,120	-
41-150-7928	Retirement Health Savings	1,415	1,776	2,370	-	-	-
41-150-7929	Service Awards	-	800	-	-	-	-
41-150-7930	Uniforms	182	99	372	820	820	820
41-150-7931	Unemployment Insurance	140	169	178	250	250	260
41-150-7933	Supplies Office	2,850	3,295	646	2,500	2,270	2,500
41-150-7934	Printer Supplies	-	-	74	-	230	230
41-150-7935	Non-Capital Equipment	1,128	3,886	333	300	300	300
41-150-7936	Supplies Bldg Materials	1,718	3,424	193	3,000	3,000	3,000
41-150-7937	Supplies Pump Maintenance	2,221	2,498	1,031	6,000	6,000	6,000
41-150-7938	Small Tools	116	299	1,408	25,000	25,000	25,000
41-150-7939	Books Magazines Subscription	-	-	163	200	200	200
41-150-7940	Dues & Memberships	116	-	202	200	300	1,300
41-150-7941	Supplies Other Special	4,413	4,519	4,557	6,000	5,900	6,000
41-150-7942	Hardware Periphery	-	-	4,448	6,000	6,900	6,000
41-150-7943	Software Maintenance & Licensing	42,970	45,452	63,996	99,500	99,500	74,500
41-150-7944	Collection Fee	6,809	7,509	7,126	8,000	8,000	8,000
41-150-7945	SPWRP Treatment Plant Admin	446,026	477,428	472,926	533,970	417,400	514,230
41-150-7946	SPWRP Treatment Plant Ops	6,578,544	7,533,205	6,951,117	12,927,420	11,559,779	13,169,130
41-150-7947	Bank Fees	5,787	5,658	8,621	7,500	7,500	7,500
41-150-7948	Business Meetings	-	-	181	200	200	200
41-150-7949	Professional/Consulting Svcs	28,466	79,123	224,453	500,000	585,778	350,000
41-150-7950	Audit	11,000	10,000	9,744	7,570	7,570	8,230
41-150-7951	County Cert Fees	236	284	240	400	12,400	12,400
41-150-7952	Uniforms	2,993	2,396	2,568	4,000	4,000	4,000
41-150-7953	Learning & Education	480	10,378	4,553	6,000	6,000	6,000
41-150-7954	Senior Resident Tax Refund	6,289	6,294	6,592	7,000	7,000	7,500
41-150-7955	Postage & Freight	7,872	18,109	18,076	23,000	23,000	23,000
41-150-7956	Printing & Binding	8,347	9,672	8,069	11,000	11,000	11,000
41-150-7957	Rentals	15,000	15,000	15,000	15,000	15,000	15,000
41-150-7959	Copier Lease - Non-Lewan	743	3,088	3,335	1,000	1,000	1,000
41-150-7960	Vehicle Maintenance	10,090	8,866	20,233	8,360	8,360	8,360
41-150-7962	Vehicle Fuel	3,352	5,507	4,599	5,010	5,010	5,010
41-150-7963	Vehicle Extraordinary Charges	2,246	2,240	541	1,320	1,320	1,320
41-150-7964	Vehicle Insurance	3,520	3,520	3,520	3,520	3,520	3,520
41-150-7966	Other Equipment Maint.	683	470	425	700	700	700
41-150-7967	Repair/Maintenance Projects	712,518	1,587,594	967,253	700,000	1,412,520	2,446,000
41-150-7968	Property & Liability Insurance	126,020	175,525	150,000	165,810	165,810	165,810
41-150-7969	Self Insurance City	-	-	25,525	-	-	-
41-150-7970	Reimburse General Fund	510,000	525,000	540,750	557,000	557,000	600,200
41-150-7971	Hardware/Software Asset	-	29,892	1,359	-	12,298	-
41-150-7972	Capital - Vehicles	217,561	-	-	575,000	989,810	-
41-150-7973	Capital - Sanitary Sewer Projects	-	-	196,979	1,400,000	384,290	725,000
Total Expenditures		12,591,712	14,450,790	13,751,615	21,854,050	20,529,965	22,477,490

Storm Drainage Enterprise

Storm Drainage Enterprise Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
Revenues						
Charges for services	\$ 778,156	\$ 792,791	\$ 837,901	\$ 1,173,600	\$ 1,171,675	\$ 1,648,310
Capital contributions	-	-	60,000	90,000	97,110	350,000
Investment earnings	8,341	5,973	11,161	460	4,000	1,100
Miscellaneous	9,794	10,745	10,861	15,730	11,000	11,000
Total revenues	796,291	809,509	919,923	1,279,790	1,283,785	2,010,410
Expenditures						
Personnel services	207,666	265,584	243,467	333,220	312,300	374,130
Supplies	1,462	6,430	3,354	7,300	10,100	10,500
Contractual services	21,127	11,847	22,811	100,000	82,851	100,000
Other services and charges	57,376	254,269	80,883	154,350	206,602	104,640
Capital outlay	620,365	278,653	602,158	638,880	928,936	1,400,000
Total expenditures	907,996	816,783	952,673	1,233,750	1,540,789	1,989,270
Excess (deficiency) of financial sources over financial uses	(111,705)	(7,274)	(32,750)	46,040	(257,004)	21,140
Adjustment to budget basis	33,916	(63,082)	(11,524)	-	-	-
Cash Balance, Beginning of Year	\$ 522,696	\$ 444,907	\$ 374,551	\$ 30,671	\$ 330,277	\$ 73,273
Cash Balance, End of Year	\$ 444,907	\$ 374,551	\$ 330,277	\$ 76,711	\$ 73,273	\$ 94,413



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 – \$2,010,410

Revenues for this fund are received from fees charged to land owners within the city limits. A fee increase of \$19.09 annually for single-family customers and corresponding percentage increase for other rate classes (40%) was approved for 2021.

Expenditures – \$1,989,270

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

Revenues by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted	Year-End	Adopted
<u>Account Number and Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
42-171-5501	Utility Charge	774,934	790,142	835,314	1,170,600	1,168,675	1,645,310
42-171-5505	Transfer Fee	3,222	2,649	2,587	3,000	3,000	3,000
42-171-5700	Interest Earnings	8,341	5,973	11,161	460	4,000	1,100
42-171-5722	Contributions	-	-	60,000	90,000	97,110	350,000
42-171-5804	Penalty.Delinq. Storm Dr Charge	9,794	10,745	10,861	15,730	11,000	11,000
Total Revenues		796,291	809,509	919,923	1,279,790	1,283,785	2,010,410

Storm Drainage Enterprise

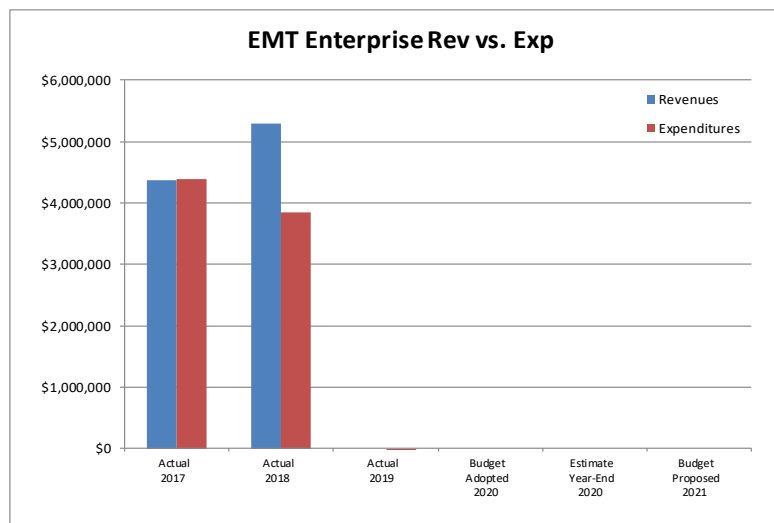
Expenditures by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number	Description						
42-313-6010	Salary . Regular	150,644	191,832	178,298	243,500	236,320	279,099
42-313-6020	Salary . Overtime	1,257	3,817	4,072	5,000	5,000	5,000
42-313-6030	Social Security	9,993	12,116	12,003	15,410	15,080	17,387
42-313-6035	Medicare	2,337	2,834	2,807	3,600	3,530	4,066
42-313-6040	Worker's Comp. Ins.	3,417	7,352	6,121	8,330	7,690	9,213
42-313-6050	Medical	24,215	26,578	20,104	38,730	28,420	35,449
42-313-6051	Life	340	420	424	570	610	705
42-313-6052	Disability	451	557	562	750	700	810
42-313-6053	Dental	1,494	1,675	1,556	2,150	1,990	2,147
42-313-6054	Vision	278	322	322	450	420	445
42-313-6055	Short-Term Disability	66	76	76	100	100	105
42-313-6060	ICMA 401A . General Government	9,749	12,982	12,712	9,000	10,430	19,215
42-313-6141	ICMA 457 Match 2%	2,359	3,696	2,829	4,850	1,230	-
42-313-6142	Retirement Health Savings	910	1,124	1,450	-	-	-
42-313-6143	Service Awards	-	-	-	300	300	-
42-313-6150	Uniforms	71	150	52	380	380	380
42-313-6160	Unemployment Insurance	85	55	79	100	100	109
42-313-7110	Supplies Office	185	32	27	500	270	500
42-313-7112	Printer Supplies	-	-	43	-	230	200
42-313-7220	Supplies Bldg Materials	12	-	-	300	300	300
42-313-7250	Supplies Pump Maintenance	111	2,875	-	1,000	1,000	1,000
42-313-7270	Small Tools	-	-	100	2,000	2,000	2,000
42-313-7285	Dues & Membership	4,695	4,623	5,102	5,000	5,000	5,200
42-313-7300	Supplies Other Special	603	2,544	1,684	2,500	2,200	2,500
42-313-7350	Hardware Periphery	-	-	5,175	-	-	-
42-313-7360	Software Maintenance & Licensing	5,057	8,666	5,953	8,000	8,000	23,000
42-313-7419	Bank Fees	681	662	992	950	1,000	1,050
42-313-7420	Business Meetings	-	-	-	-	300	300
42-313-7430	Professional/Consulting Svcs	21,127	11,847	22,811	100,000	82,851	100,000
42-313-7431	Audit	1,660	1,600	1,827	1,420	1,470	1,540
42-313-7446	Uniforms	551	980	1,500	1,000	1,000	1,000
42-313-7450	Learning & Education	940	996	888	2,500	2,500	5,000
42-313-7461	Senior Resident Tax Refund	6,285	6,294	6,592	6,670	6,670	6,740
42-313-7480	Postage & Freight	973	2,237	2,234	3,000	3,000	3,000
42-313-7500	Printing & Binding	1,032	1,195	997	1,300	1,300	1,300
42-313-7540	Copier Lease - Non-Lewan	737	536	302	800	800	800
42-313-7551	Vehicle Maintenance	1,121	985	1,144	1,500	1,500	1,500
42-313-7553	Vehicle Fuel	372	612	511	500	500	500
42-313-7554	Vehicle Extraordinary Charges	250	249	60	300	300	300
42-313-7555	Vehicle Insurance	390	390	390	390	390	390
42-313-7585	Repair/Maintenance Projects	16,383	205,226	28,716	100,000	154,952	35,000
42-313-7610	Property & Liab	16,800	20,000	20,000	22,020	22,020	22,020
42-313-7890	Capital - Storm Drainage Projects	620,365	278,653	602,158	638,880	928,936	1,400,000
Total Expenditures		907,996	816,783	952,673	1,233,750	1,540,789	1,989,270

Emergency Medical Transport Enterprise

Emergency Medical Transportation Enterprise Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Charges for services (net of contractual adj)	\$ 4,233,381	\$ 5,234,846	\$ -	\$ -	\$ -	\$ -
Miscellaneous	138,081	62,001	-	-	-	-
Total revenues	4,371,462	5,296,847	-	-	-	-
Expenditures						
Personnel services	\$ 3,579,491	\$ 3,082,615	\$ -	\$ -	\$ -	\$ -
Supplies	348,772	307,545	-	-	-	-
Contractual services	129,907	147,300	-	-	-	-
Other services and charges	301,261	306,754	-	-	-	-
Capital outlay	30,903	-	-	-	-	-
Total expenditures	4,390,334	3,844,214	-	-	-	-
Other Financing Sources						
Transfers in	-	-	194,719	-	-	-
Excess (deficiency) of financial sources over financial uses	(18,872)	1,452,633	194,719	-	-	-
Adjustment to budget basis	(446,211)	(1,452,633)	(194,719)	-	-	-
Cash Balance, Beginning of Year	\$ 465,083	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Emergency Medical Transport Enterprise Budget Summary

Description of Fund

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

Revenues – \$0

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

Expenditures – \$0

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

Revenues by Line Item

		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<u>Account Number and Description</u>							
43-225-5301	Fire Svcs/Littleton F P D	12,361	-	-	-	-	-
43-225-5331	Fire Svcs/Highlands Ranch	9,271	-	-	-	-	-
43-225-5501	Emergency Transport Service	9,802,377	10,489,310	-	-	-	-
43-225-5502	Billing Adjustments	(5,590,628)	(5,254,464)	-	-	-	-
43-225-5721	Contributions	-	(24,900)	-	-	-	-
43-225-5811	Collection Company Receipts	138,081	86,901	-	-	-	-
43-225-5901	Tr In . General Fund	-	-	194,719	-	-	-
Total Revenues		4,371,462	5,296,847	194,719	-	-	-

Emergency Medical Transport Enterprise

Expenditures by Line Item

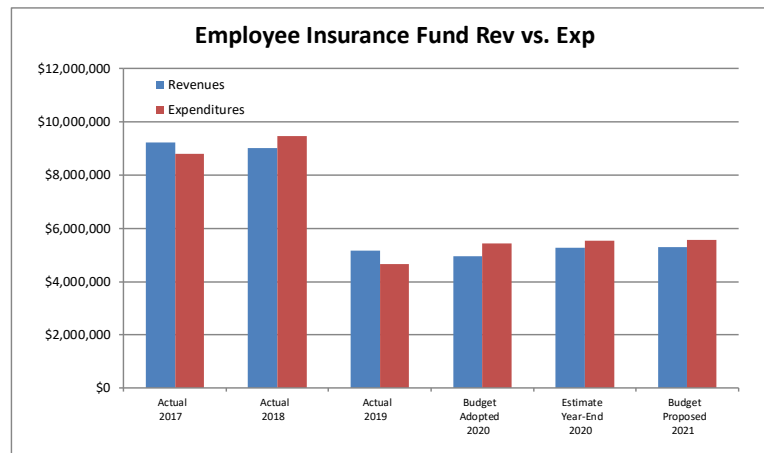
Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
43-225-6010	Salary . Regular	2,513,028	2,605,576	-	-	-	-
43-225-6020	Salary . Overtime	228,087	172,973	-	-	-	-
43-225-6035	Medicare	41,261	43,536	-	-	-	-
43-225-6040	Worker's Comp . Ins.	97,564	103,894	-	-	-	-
43-225-6050	Medical	310,670	326,650	-	-	-	-
43-225-6051	Life	5,268	5,768	-	-	-	-
43-225-6052	Disability	55,132	65,185	-	-	-	-
43-225-6053	Dental	14,917	15,354	-	-	-	-
43-225-6054	Vision	2,778	2,789	-	-	-	-
43-225-6055	Short-Term Disability	674	697	-	-	-	-
43-225-6100	Uniform Cleaning Allowance	6,753	7,325	-	-	-	-
43-225-6130	Educational Benefits	4,230	1,021	-	-	-	-
43-225-6141	ICMA 457 Match 2%	63,078	42,222	-	-	-	-
43-225-6142	Retirement Health Savings	7,573	10,489	-	-	-	-
43-225-6143	Service Awards	1,260	1,742	-	-	-	-
43-225-6160	Unemployment Insurance	625	1,086	-	-	-	-
43-225-6190	Fire Retirement	226,593	(323,690)	-	-	-	-
43-225-7300	Supplies Other Special	102,090	81,325	-	-	-	-
43-225-7330	Medical Supplies	245,482	226,220	-	-	-	-
43-225-7350	Hardware Periphery	1,200	-	-	-	-	-
43-225-7410	Collection Fee	33,808	22,582	-	-	-	-
43-225-7419	Bank Fees	13,250	12,613	-	-	-	-
43-225-7420	Business Meetings	261	289	-	-	-	-
43-225-7430	Billing Fee	129,907	147,300	-	-	-	-
43-225-7446	Uniforms	22	-	-	-	-	-
43-225-7450	Learning & Education	24,272	17,929	-	-	-	-
43-225-7461	Educational Programs	150	1,039	-	-	-	-
43-225-7551	Vehicle Maintenance	108,037	131,485	-	-	-	-
43-225-7553	Vehicle Fuel	26,451	30,409	-	-	-	-
43-225-7555	Vehicle Insurance	15,000	15,000	-	-	-	-
43-225-7570	Medical Equipment Maintenance	46,410	35,407	-	-	-	-
43-225-7610	Property & Liab	33,600	40,000	-	-	-	-
43-225-7860	Capital - Other Equipment	30,903	-	-	-	-	-
Total Expenditures		4,390,334	3,844,214	-	-	-	-

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Employee Insurance Fund

Employee Insurance Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Charges for services	\$ 14,878	\$ 11,574	\$ 10,740	\$ 4,440	\$ 890	\$ -
Employer/employee contributions	9,096,321	8,830,965	4,891,640	4,851,350	4,945,350	5,198,280
Investment earnings	41,946	71,428	134,193	72,580	49,560	46,270
Miscellaneous	64,675	89,831	132,020	25,250	269,540	60,000
Total revenues	9,217,820	9,003,798	5,168,593	4,953,620	5,265,340	5,304,550
Expenditures						
General government	8,788,248	9,460,823	4,665,405	5,422,090	5,538,540	5,567,460
Total expenditures	8,788,248	9,460,823	4,665,405	5,422,090	5,538,540	5,567,460
Excess (deficiency) of financial sources over financial uses	429,572	(457,025)	503,188	(468,470)	(273,200)	(262,910)
Fund Balance, Beginning of Year	\$ 3,234,787	\$ 3,664,359	\$ 3,207,334	\$ 3,178,144	\$ 3,710,522	\$ 3,437,322
Fund Balance, End of Year	\$ 3,664,359	\$ 3,207,334	\$ 3,710,522	\$ 2,709,674	\$ 3,437,322	\$ 3,174,412



Employee Insurance Fund Budget Summary

Description of Fund

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

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

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

Revenues – \$5,304,550

Revenues for this fund are received from contributions from the city and employees. A 4.2% increase in health premium rates is budgeted in 2021.

Expenditures – \$5,567,460

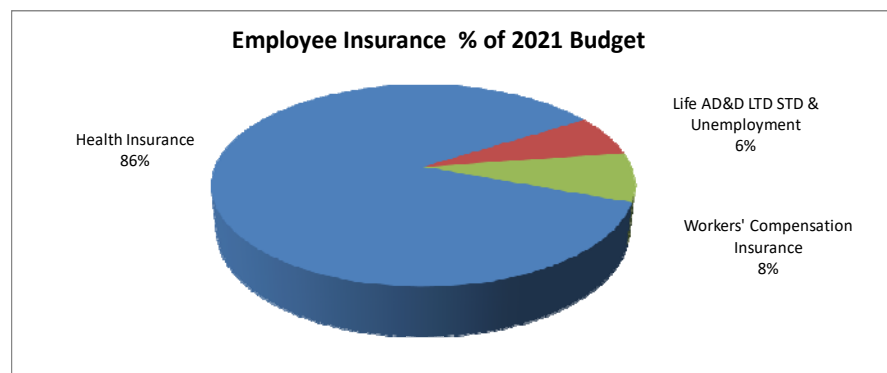
Expenditures from this fund include operational costs. Reserves in this fund are annually reviewed to ensure that premiums cover estimated costs.

Revenue Summary

	2017	2018	2019	2020	2020	2021
Account Number and Description	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Health Insurance	7,535,781	7,249,332	4,381,734	4,155,500	4,318,300	4,507,830
Life AD&D LTD STD & Unemployment	620,939	650,481	318,965	328,570	532,100	349,780
Workers' Compensation Insurance	1,061,100	1,103,985	467,894	469,550	414,940	446,940
<i>Total Employee Health Ins Fund Revenues</i>	<i>9,217,820</i>	<i>9,003,798</i>	<i>5,168,593</i>	<i>4,953,620</i>	<i>5,265,340</i>	<i>5,304,550</i>

Expenditures Summary

	2017	2018	2019	2020	2020	2021
Account Number and Description	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Health Insurance	6,724,964	7,578,646	4,110,697	4,509,910	4,564,660	4,766,560
Life AD&D LTD STD & Unemployment	635,786	671,731	367,572	336,890	559,250	365,540
Workers' Compensation Insurance	1,427,498	1,210,446	187,136	575,290	414,630	435,360
<i>Total Employee Health Ins Fund Expenditures</i>	<i>8,788,248</i>	<i>9,460,823</i>	<i>4,665,405</i>	<i>5,422,090</i>	<i>5,538,540</i>	<i>5,567,460</i>



Employee Insurance Fund

Health Insurance Fund Line Item Budget Revenue Summary

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
60-174-5700	Interest Earnings	24,929	47,640	90,098	50,000	33,420	30,000
60-174-5742	City Contr Health Ins	5,514,343	5,237,195	3,079,132	3,021,310	3,182,030	3,341,130
60-174-5743	City Contr Dental	269,996	257,339	147,574	145,160	144,430	144,430
60-174-5744	Retiree Contr Dental	2,213	540	973	440	90	-
60-174-5745	Retiree Contr Health	11,587	10,304	9,767	4,440	890	-
60-174-5746	Empl. Contr Health Ins	1,364,939	1,311,400	750,485	733,180	721,940	758,040
60-174-5748	Empl. Contr Dental	231,107	218,935	130,148	124,950	126,710	126,710
60-174-5749	Refunds & Misc. Health	35,546	82,765	121,083	25,000	61,270	60,000
60-174-5750	COBRA Admin 2% Fees	1,078	730	-	-	-	-
60-174-5754	Vision	80,043	79,484	49,474	51,020	47,520	47,520
60-174-5801	Other Misc Revenue	-	3,000	3,000	-	-	-
Total Revenues		7,535,781	7,249,332	4,381,734	4,155,500	4,318,300	4,507,830

Health Insurance Fund Line Item Budget Expenditure Summary

Account Number and Description		2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
60-171-7419	Bank Fees	407	407	406	400	410	420
60-171-7437	Cafeteria Sec 125 Admin Fee	10,719	10,986	6,358	7,180	7,160	7,520
60-171-7700	Other Charges	13,513	(10,531)	(28,102)	-	-	-
60-174-7115	Employee Gym	-	-	-	-	20,000	-
60-174-7360	Software Maintenance & Licensing	5,832	7,408	7,887	8,000	6,420	6,740
60-174-7430	Admin Fees	311,966	289,481	171,322	197,140	193,890	203,580
60-174-7431	Audit	4,114	2,000	2,436	1,900	1,960	2,060
60-174-7432	Benefit Consulting Fees	34,750	21,950	19,450	20,420	70,000	72,100
60-174-7440	Vision	80,143	80,999	49,376	51,240	50,180	50,180
60-174-7662	Stop Loss Prem..PPO	786,975	860,712	594,969	605,590	646,760	679,090
60-174-7672	Claims Paid	4,814,073	5,605,088	2,780,542	3,085,540	3,041,560	3,193,640
60-174-7674	Dental Claims Paid	352,537	368,855	260,823	272,090	260,350	273,360
60-174-7680	Employee Clinic	250,791	303,644	219,601	221,830	225,610	236,890
60-174-7690	Employee Wellness Program	28,851	9,815	7,661	20,000	20,000	20,000
60-174-7691	Employee Assistance Program	30,293	27,831	17,968	18,580	20,360	20,980
Total Expenditures		6,724,964	7,578,646	4,110,697	4,509,910	4,564,660	4,766,560

Employee Insurance Fund

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

Account Number and Description			2017	2018	2019	2020	2020	2021
			Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
61-174-5742	1072	City Contr.Life	78,133	80,200	48,502	50,000	60,390	65,220
61-174-5742	1073	City Contr . AD&D & LTD	513,946	541,410	245,531	253,170	244,590	264,160
61-174-5742	1429	City Contr . STD	12,853	12,533	7,977	10,000	8,200	8,860
61-174-5742	1220	City Payroll Unemployment	14,031	13,386	11,490	13,000	9,510	10,270
61-174-5700		Interest Earnings	1,976	2,952	5,465	2,400	1,410	1,270
61-174-5811		Other Misc. Revenues	-	-	-	-	208,000	-
Total Revenues			620,939	650,481	318,965	328,570	532,100	349,780

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


Account Number and Description			2017	2018	2019	2020	2020	2021
			Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
61-174-7662	1072	Ins Prem . Life	80,503	82,122	42,775	50,000	46,830	49,170
61-174-7662	1073	Ins Prem . AD&D & LTD	511,228	542,627	244,540	263,290	259,680	272,660
61-174-7662	1429	Ins Prem . STD	-	-	7,908	-	8,220	8,630
61-174-7672	1220	Claims Paid . Unemployment	23,233	14,814	66,064	10,000	226,840	16,520
61-174-7673	1429	Claims Paid . STD	20,822	32,168	6,285	13,600	17,680	18,560
Total Expenditures			635,786	671,731	367,572	336,890	559,250	365,540

Employee Insurance Fund

Workers' Compensation Insurance Fund Line Item Detail Revenue Summary

Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
64-174-5700	Interest Earnings	15,041	20,836	38,630	20,180	14,730	15,000
64-174-5742	City Payroll Contribution	1,016,930	1,079,083	421,327	449,120	399,940	431,940
64-174-5749	Refunds & Misc. Revenue	29,129	4,066	7,937	250	270	-
Total Revenues		1,061,100	1,103,985	467,894	469,550	414,940	446,940

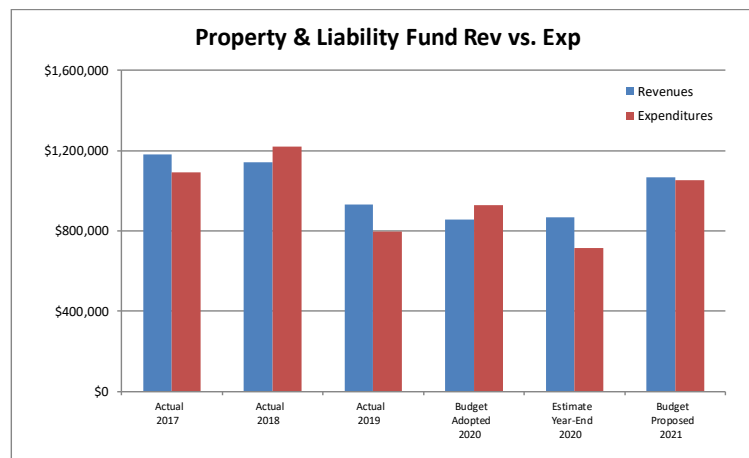
Workers' Compensation Insurance Fund Line Item Detail Expenditures Summary

Account Number and Description		2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Adopted Budget
64-174-7419	Bank Fees	445	439	423	440	400	420
64-174-7430	Admin Fees	14,294	15,963	13,129	16,900	8,900	9,340
64-174-7431	Broker/ Act/Audit	15,000	23,717	2,102	23,950	43,200	45,360
64-174-7435	TPA Expenses	22,094	27,470	15,259	15,140	16,690	17,520
64-174-7612	Excess Workers Comp Insurance	-	-	-	-	73,140	76,800
64-174-7662	Stop Loss	98,798	107,122	94,150	98,860	-	-
64-174-7672	Claims Paid	1,276,867	1,035,735	62,073	420,000	272,300	285,920
Total Expenditures		1,427,498	1,210,446 	187,136	575,290	414,630	435,360

Property and Liability Insurance Fund

Property & Liability Fund 2017-2021 Summary of Estimated Financial Sources and Uses

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Year-End Estimate	2021 Proposed Budget
Revenues						
Charges for services	\$ 830,630	\$ 938,910	\$ 783,910	\$ 802,540	\$ 802,540	\$ 1,002,540
Investment earnings	(648)	1,973	11,777	3,870	3,840	3,920
Miscellaneous	349,232	201,672	135,647	50,000	59,470	60,660
Total revenues	1,179,214	1,142,555	931,334	856,410	865,850	1,067,120
Expenditures						
General government	1,091,524	1,221,606	796,636	929,000	715,678	1,051,470
Total expenditures	1,091,524	1,221,606	796,636	929,000	715,678	1,051,470
Excess (deficiency) of financial sources over financial uses	87,690	(79,051)	134,698	(72,590)	150,172	15,650
Fund Balance, Beginning of Year	\$ 329,788	\$ 417,478	\$ 338,427	\$ 423,847	\$ 473,125	\$ 623,297
Fund Balance, End of Year	\$ 417,478	\$ 338,427	\$ 473,125	\$ 351,257	\$ 623,297	\$ 638,947



Property and Liability Insurance Fund Budget Summary

Description of Fund

The Property and Liability Insurance Fund accounts for the costs of property and liability insurance for the city.

Revenues – \$1,067,120

Revenues for this fund are derived from allocations to other city funds based on an allocation method to ensure adequate funding in future years.

Expenditures – \$1,051,470

Expenditures from this fund include primarily cost for insurance. The significant decline in costs from 2018 to 2019-2020 is related to the transition of fire services and assets to South Metro Fire Rescue (resulting in significantly fewer buildings and vehicles being insured by the City.) The increase in 2021 is attributed primarily to the Law Enforcement Integrity Act SB 20-217 enacted by the State of Colorado.

Revenues by Line Item

Account Number and Description	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
68-171-5700 Interest Earnings	(648)	1,973	11,777	3,870	3,840	3,920
68-171-5742 Claims Reimbursement	349,232	201,672	135,647	50,000	59,470	60,660
68-171-5871 General Fund Operations	610,100	700,000	600,000	600,000	600,000	800,000
68-171-5874 Sewer Fund	129,540	153,520	153,520	169,330	169,330	169,330
68-171-5875 Storm Fund	17,190	20,390	20,390	22,410	22,410	22,410
68-171-5876 EMT Fund	48,600	55,000	-	-	-	-
68-171-5877 Comm Center	16,800	-	-	-	-	-
68-171-5878 Geneva Village Fund	8,400	10,000	10,000	10,800	10,800	10,800
Total Revenues	1,179,214	1,142,555	931,334	856,410	865,850	1,067,120

Expenditures by Line Item

Account Number and Description	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
68-174-7115 Non-Capital Equipment	-	54,717	-	-	-	-
68-174-7431 Broker/Act/Audit	99,300	44,912	1,218	30,950	978	1,030
68-174-7443 Special Legal Services	-	15,872	-	-	-	-
68-174-7610 Property & Liability Insurance	496,756	483,677	469,526	497,870	489,480	513,950
68-174-7611 Cyber Security Insurance	-	-	-	-	35,010	36,760
68-174-7613 Equipment Breakdown Insurance	-	-	-	-	5,230	5,500
68-174-7650 Self Insurance - City	495,468	622,428	325,892	400,180	184,980	494,230
Total Expenditures	1,091,524	1,221,606	796,636	929,000	715,678	1,051,470

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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 2021 are as follows:

- \$1,461,920 – Lease Payments.
- \$340,000 – Information Technology. Includes replacement of computers, servers, storage area network and network infrastructure.
- \$203,000 – Police. Replacement of existing equipment and technology. \$103,000 to be reimbursed through E-911 Area Operating Funds.
- \$300,000 – Public Works. Building maintenance. Includes redesign of outdated HVAC system, critical repairs to the Court House, and several smaller projects throughout city-owned buildings.
- \$1,060,630 – 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.
- \$180,000 – Public Works. Replacement of fleet vehicles and equipment.
- \$3,158,000 – Public Works. Dedicated street maintenance funded by the transfer from the General Fund as a result of the fire inclusion.

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

- \$100,000 – Public Works. Americans with Disabilities Act (ADA) Improvements.
- \$175,000 – Traffic Signals – traffic signal upgrades including signal rewiring, corridor signal upgrades, traffic management and signal timing.

Capital Improvement Plan

Other Funds

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

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

Impact of CIP on the Operating Budget

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

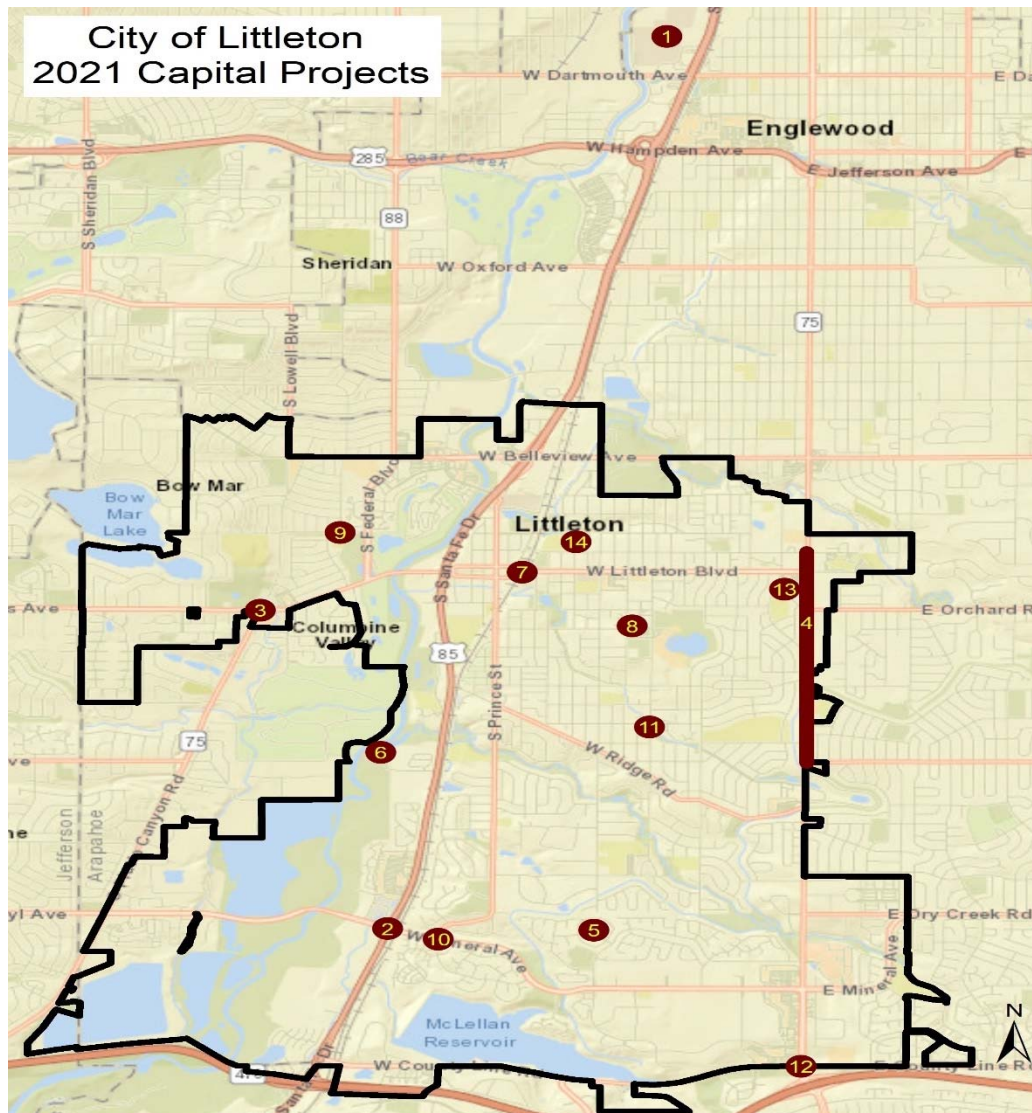
Where some capital projects may result in increased costs, other capital improvements make a positive contribution to the fiscal well-being of the City. Capital projects such as infrastructure expansion necessary to support new development helps promote economic development and growth that generates additional operating revenues. These new revenue sources provide the funding needed to maintain, improve and expand the City’s infrastructure.

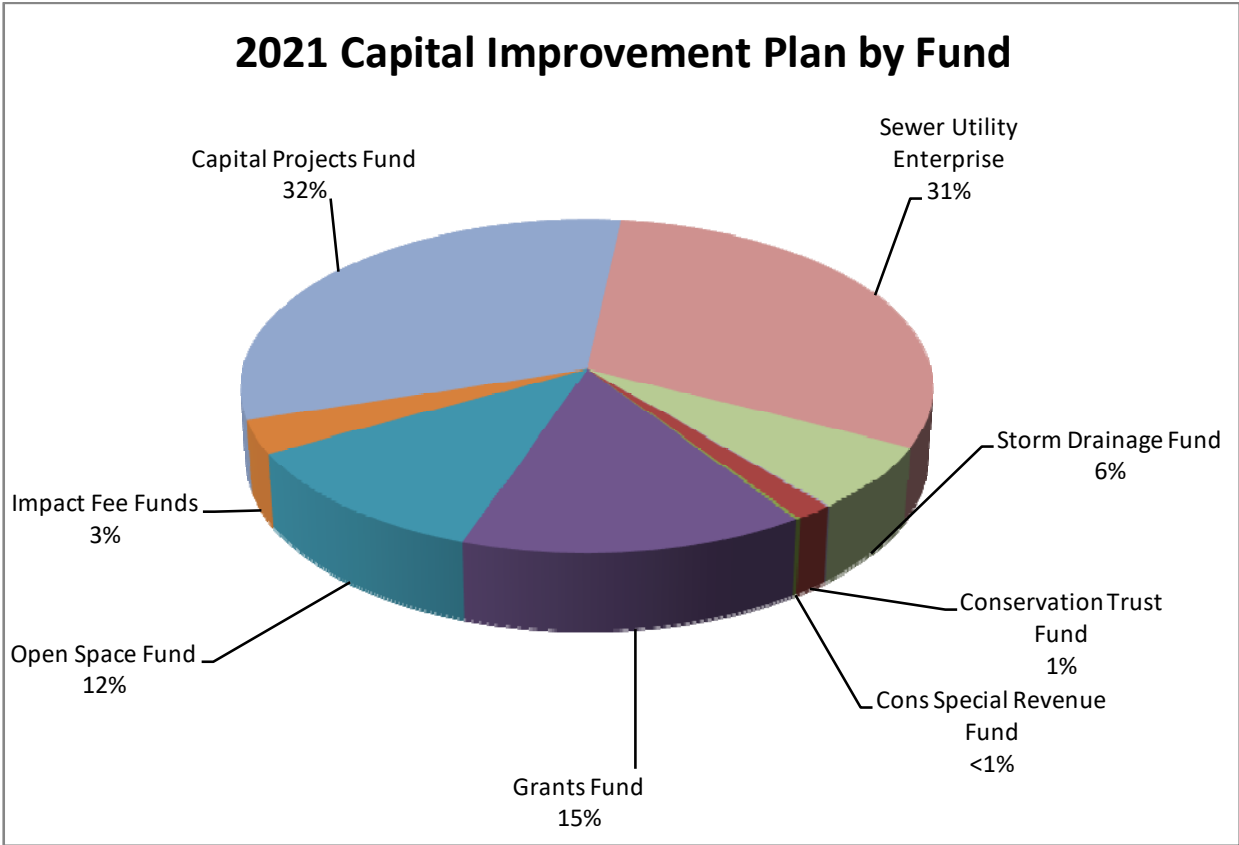
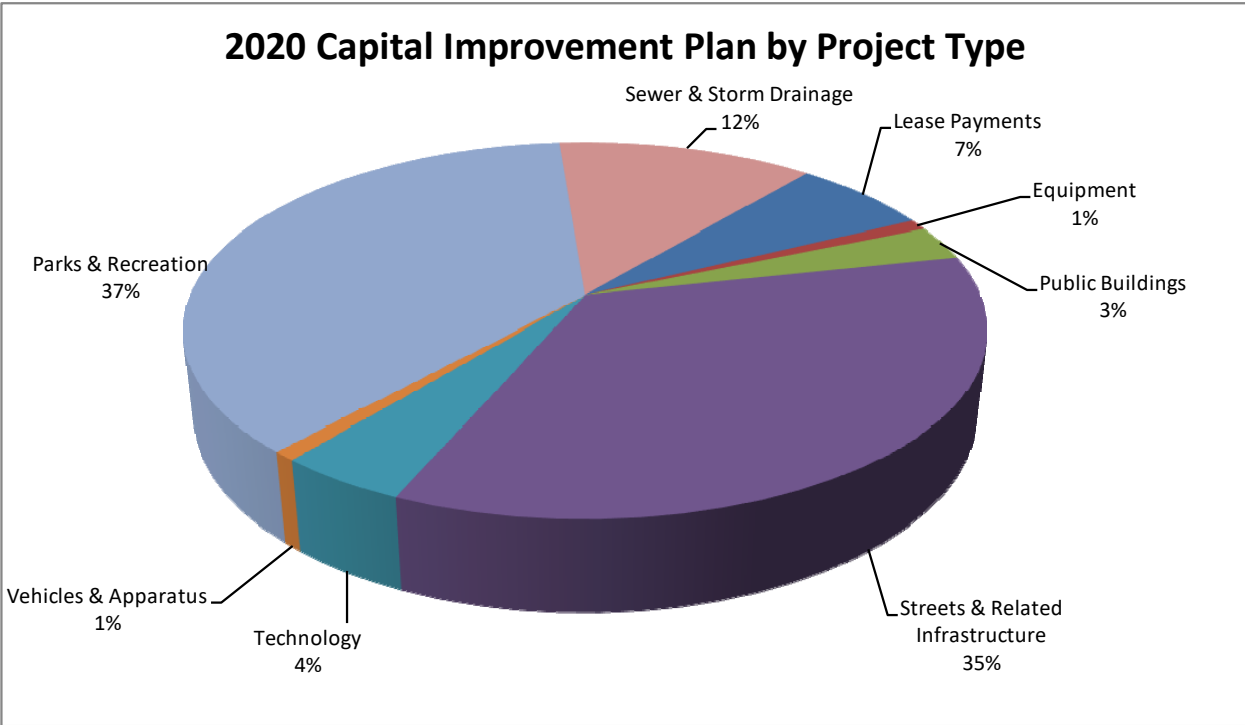
Operating impacts are considered in deciding which projects move forward in the CIP because it is not possible for the City to fund several large-scale projects concurrently which have significant negative operating budget impacts. Therefore, large projects are staggered over time.

On the following page is a map of significant projects included in the 2021 Budget. These projects are budgeted from various funds including Capital Projects, Sewer Utility, Storm Drainage, Grants, Open Space and Impact Fees.

Capital Improvement Plan

Map Ref	Project	2021 Budget
1	Capital Projects - SPWRP	6,066,970
2	Santa Fe & Mineral Intersection Improvements	1,375,000
3	S Platte Canyon Intersection Improvements	1,100,000
4	Fiberoptic Installation for Traffic Infrastructure	758,000
5	Southbridge Park Ball Field and Playground	565,000
6	Reynolds Landing	500,000
7	Main Street/Alamo Bridge Repair	275,000
8	Library Security System	196,000
9	Berry Park	175,000
10	Jackass Gulch Stream Stabilization	800,000
11	Little's Creek Gallup-Peakview intersection	300,000
12	County Line and Broadway Intersection Improvements Design	200,000
13	Ida Park Playground	50,000
14	Slaughterhouse Gulch Improvements	338,090





Five Year Projection – Capital Projects Fund

Project Name	2020 Estimate	2021	2022	2023	2024	2025	2020 - 2025 Total
Debt and Other Long-Term Obligations							
Museum Lease Payments	\$ 1,087,400	\$ 1,092,550	\$ 1,086,650	\$ -	\$ -	\$ -	\$ 3,266,600
Courthouse Lease (LBA)	218,070	216,890	220,540	218,860	217,014	-	1,091,374
Radios: Police and Public Works	152,480	152,480	152,480	152,480	152,480	-	762,400
SUBTOTAL	\$ 1,457,950	\$ 1,461,920	\$ 1,459,670	\$ 371,340	\$ 369,494	\$ -	\$ 5,120,374
Technology							
PC's/Infrastr/Pol Mobile (non-capital)	180,000	150,000	150,000	150,000	150,000	150,000	930,000
Network Infrastructure Upgrade	90,000	60,000	60,000	50,000	50,000	50,000	360,000
SAN Upgrade	125,224	50,000	50,000	40,000	40,000	40,000	345,224
Server / Storage Replacements	80,000	80,000	80,000	70,000	70,000	70,000	450,000
Fiber Network between Crucial Facilities	13,000	-	-	-	-	-	13,000
RMS/CAD	302,456	-	-	-	-	-	302,456
Codes Software	186,208	-	-	-	-	-	186,208
Courthouse Software	150,000	-	-	-	-	-	150,000
SUBTOTAL	\$ 1,126,888	\$ 340,000	\$ 340,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 2,736,888
Equipment							
Police Equipment Replacement	109,096	100,000	100,000	100,000	100,000	100,000	609,096
Communications Equip. Replace - E-911	103,000	103,000	103,000	103,000	103,000	103,000	618,000
Relocate Police Comm Center (fully reimb)	263,156	-	-	-	-	-	263,156
SUBTOTAL	\$ 475,252	\$ 203,000	\$ 203,000	\$ 203,000	\$ 203,000	\$ 203,000	\$ 1,490,252
Vehicles							
Fleet Replacement Vehicles	700,000	180,000	740,000	725,000	775,000	770,000	3,890,000
SUBTOTAL	\$ 700,000	\$ 180,000	\$ 740,000	\$ 725,000	\$ 775,000	\$ 770,000	\$ 3,890,000
Public Buildings							
Belleview Campus Plan	55,000	-	-	-	-	-	55,000
Service Center - Bldg 1 Concrete	25,000	-	-	-	-	-	25,000
Courthouse Lights	51,668	-	-	-	-	-	51,668
Courthouse Windows	36,500	-	-	-	-	-	36,500
Courthouse Brick Repair	28,500	-	-	-	-	-	28,500
Courthouse Stairs	89,000	-	-	-	-	-	89,000
Littleton Center-Replace Window Seals	63,880	-	-	-	-	-	63,880
Littleton Center-Interior Signage	28,000	-	-	-	-	-	28,000
LPD Lighting	28,500	-	-	-	-	-	28,500
LPD/LC Parking Lot Lighting	8,400	-	-	-	-	-	8,400
Littleton Facilities HVAC Design	90,000	-	-	-	-	-	90,000
General Building Maintenance	3,000	300,000	300,000	300,000	300,000	300,000	1,503,000
SUBTOTAL	\$ 507,448	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,007,448
Streets and Infrastructure							
ADA Improvements	12,170	100,000	50,000	50,000	50,000	50,000	312,170
Traffic Signals	237,323	175,000	150,000	150,000	150,000	150,000	1,012,323
Pavement Management	2,035,882	1,060,630	1,250,700	1,271,711	1,293,037	1,314,683	8,226,643
Traffic Calming	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Committed Street Maintenance	3,100,000	3,158,900	3,148,809	3,211,786	3,239,530	3,304,320	19,163,345
Rio Grande Bridge	511,430	-	-	-	-	-	511,430
Santa Fe Congestion Study (PEL)	189,330	-	-	-	-	-	189,330
SUBTOTAL	\$ 6,111,135	\$ 4,519,530	\$ 4,624,509	\$ 4,708,497	\$ 4,757,567	\$ 4,844,003	\$ 29,565,241
TABOR Projects							
TABOR Street Rehab & Other projects	383,214	-	-	-	-	-	383,214
SUBTOTAL	\$ 383,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383,214
Total Capital Projects Fund	\$ 10,761,887	\$ 7,004,450	\$ 7,667,179	\$ 6,617,837	\$ 6,715,061	\$ 6,427,003	\$ 45,193,417

Five Year Projection – Other Funds

Project	Estimated 2020	2021	2022	2023	2024	2025	2020 - 2025 Total
Consolidated Special Revenues Fund							
Video Equipment	100,000	39,000	39,975	40,974	41,998	43,048	304,995
TOTAL	\$ 100,000	\$ 39,000	\$ 39,975	\$ 40,974	\$ 41,998	\$ 43,048	\$ 304,995
Conservation Trust Fund							
Parkland Maintenance	100,000	100,000	100,000	100,000	100,000	100,000	600,000
South Platte Park	29,707	29,098	28,471	27,825	50,000	50,000	215,102
Rent (State Land Board - Depot Art Center)	20,293	20,902	21,529	22,175	22,840	23,525	131,263
Library/Museum Security System Upgrades	-	196,000	-	140,780	-	-	336,780
Library - Boiler Replacement	16,600	-	-	-	-	-	16,600
Library - RTU for Cloud Forest Room	79,000	-	-	-	-	-	79,000
TOTAL	\$ 245,600	\$ 346,000	\$ 150,000	\$ 290,780	\$ 172,840	\$ 173,525	\$ 1,378,745
Geneva Village							
Building Improvements	-	20,000	20,000	20,000	20,000	20,000	100,000
TOTAL	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Grants Fund							
Rio Grande Bridge	406,400	-	-	-	-	-	406,400
CDBG Sidewalk Construction	229,500	114,750	114,750	114,750	114,750	114,750	803,250
Federal & Berry Intersection	119,610	-	-	-	-	-	119,610
S Platte Canyon/Bowles & SPC/Mineral	450,000	1,300,000	-	-	-	-	1,750,000
Santa Fe & Mineral	-	1,000,000	-	-	-	-	1,000,000
Raised Crossings (Main/Alamo)	-	214,160	-	-	-	-	214,160
Broadway Fiber Optics	-	606,400	-	-	-	-	606,400
TOTAL	\$ 1,205,510	\$ 3,235,310	\$ 114,750	\$ 114,750	\$ 114,750	\$ 114,750	\$ 4,899,820
Impact Fee Funds							
Facility improvements	1,850,000	-	350,000	160,000	160,000	-	2,520,000
County Line and Broadway	-	200,000	350,000	325,000	-	-	875,000
Santa Fe & Mineral	-	375,000	-	-	-	-	375,000
Professional/Consulting	44,900	-	-	-	-	-	44,900
Fiber Optic	-	135,400	-	-	-	-	135,400
TOTAL	\$ 1,894,900	\$ 710,400	\$ 700,000	\$ 485,000	\$ 160,000	\$ -	\$ 3,950,300
Open Space Fund							
Capital Projects - SSPR	181,500	50,000	50,000	50,000	50,000	50,000	431,500
SSPR Contract	337,250	333,920	332,801	341,816	351,082	360,606	2,057,474
Maintenance & Repair	8,700	-	-	-	-	-	8,700
Reynolds Landing	200,000	500,000	200,000	200,000	200,000	-	1,300,000
Options Playground	348,034	-	-	-	-	-	348,034
Highline Canal Conservancy	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Hamlet Park Playground	250,000	-	-	-	-	-	250,000
Harlow Park Tennis	880,000	-	-	-	-	-	880,000
Berry Park	10,000	175,000	-	-	-	-	185,000
Ida Park Playground	7,000	50,000	-	-	-	-	57,000
Southbridge Park Ball Field, Playground	40,000	565,000	-	-	-	-	605,000
Major Trail Wayfinding	15,000	450,000	-	-	-	-	465,000
Planning & Design for 2023 Projects	-	-	100,000	-	-	-	100,000
Superchi	-	100,000	-	-	-	-	100,000
Slaughterhouse Gulch	-	338,090	-	-	-	-	338,090
TOTAL	\$ 2,297,484	\$ 2,582,010	\$ 702,801	\$ 611,816	\$ 621,082	\$ 430,606	\$ 7,245,798

Five Year Projection – Other Funds

Project	2020	2021	2022	2023	2024	2025	2019 - 2024 Total
Sewer Utility Enterprise							
Treatment Plant	5,873,251	6,066,970	7,768,000	6,604,500	7,427,500	7,483,500	41,223,721
Sanitary Sewer Upgrades	396,588	725,000	1,100,000	1,100,000	1,100,000	1,100,000	5,521,588
Vehicles	989,810	-	-	-	-	-	989,810
TOTAL	\$ 7,259,649	\$ 6,791,970	\$ 8,868,000	\$ 7,704,500	\$ 8,527,500	\$ 8,583,500	\$ 47,735,119
Storm Enterprise							
Little's Creek Gallup-Peakview intersection	250,000	300,000	-	-	-	-	550,000
Rangeview Gulch	-	-	-	100,000	1,000,000	-	1,100,000
Rangeview Gulch detention	-	-	-	180,000	350,000	800,000	1,330,000
Mineral Ave. W of South Platte R; sep FES into coole	111,475	-	-	-	-	-	111,475
Undefined Projects	-	-	100,000	100,000	100,000	-	300,000
Trailmark underdrains	-	150,000	150,000	150,000	150,000	150,000	750,000
Museum Storm sewer/Library Lane Storm sewer	-	-	50,000	-	-	-	50,000
Ridge Road storm sewer	221,976	-	-	-	-	-	221,976
Lowell/Lotonka/3397 W Arlington...	-	100,000	-	-	-	-	100,000
Lake and Spotswood reconstruction	-	-	100,000	-	-	-	100,000
7100 block S. Bryant storm	50,000	-	-	-	-	-	50,000
1305 W. Davies Pl. outlet	-	-	20,000	-	-	-	20,000
200-300 Rafferty Gardens	-	-	60,000	-	-	-	60,000
W. Berry Ave at Bow Mar Dr. sump	-	-	20,000	-	-	-	20,000
Elati Euclid Acoma storm sewer	-	-	-	300,000	-	-	300,000
S. Logan E. jamison inlet	-	-	20,000	-	-	-	20,000
W. Prentice (Huron-Big Dry)	-	-	100,000	-	-	-	100,000
jackass Gulch MP recomb flooding design	100,000	-	-	-	-	100,000	200,000
jackass Gulch MP recomb flooding constr	75,000	-	-	-	-	400,000	475,000
jackass Gulch Stream Stabilization - grant	-	350,000	350,000	350,000	-	-	1,050,000
jackass Gulch Stream Stabilization - city match	-	450,000	250,000	395,000	-	-	1,095,000
Storm Rehab	120,485	-	-	-	-	-	120,485
Sheri Lane- add storm sewer	-	-	-	50,000	-	-	50,000
Mohawk/Berry sump pump drainage	-	-	50,000	-	-	-	50,000
5265/5271 Crocker inlet and 220 LF pipe replace (ba	-	50,000	-	-	-	-	50,000
Erosion at Lee Gulch/Prince roadway sump (Charley	-	-	100,000	-	-	-	100,000
TOTAL	\$ 928,936	\$ 1,400,000	\$ 1,370,000	\$ 1,625,000	\$ 1,600,000	\$ 1,450,000	\$ 8,373,936
Total All Other Funds	\$ 13,932,079	\$ 15,124,690	\$ 11,965,526	\$ 10,892,820	\$ 11,258,170	\$ 10,815,429	\$ 73,139,644

Fifteen Year Unfunded – Capital Projects Fund

Project	Requested							
	2021	2022	2023	2024	2025	2026	2027	2028
Technology								
PC's/Infratr/Pol Mobile (non-capital)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Network Infrastructure Upgrade	-	-	10,000	60,000	61,500	63,038	64,614	66,229
SAN Upgrade	10,000	10,000	20,000	50,000	51,250	52,531	53,844	55,190
Server / Storage Replacements	-	-	10,000	80,000	82,000	84,050	86,151	88,305
Fiber Network between Crucial Facilities	-	-	-	-	100,000	100,000	100,000	100,000
MS Office Upgrade/Google	-	-	-	-	-	-	-	-
Police Encryption	100,516	-	-	-	-	-	-	-
Police Radios Replacement	-	-	-	-	1,177,678	-	-	-
Public Works Radios Replacement	-	-	-	-	382,631	-	-	-
SUBTOTAL	\$ 140,516	\$ 40,000	\$ 70,000	\$ 370,000	\$ 2,035,059	\$ 479,619	\$ 484,609	\$ 489,724
Equipment								
Equipment Replacement	\$ 1,580	\$ 4,120	\$ 6,723	\$ 9,391	\$ 12,126	\$ 114,929	\$ 117,802	\$ 120,747
SUBTOTAL	\$ 1,580	\$ 4,120	\$ 6,723	\$ 9,391	\$ 12,126	\$ 114,929	\$ 117,802	\$ 120,747
Vehicles								
Fleet Replacement Vehicles	\$ 1,120,000	\$ 560,000	\$ 575,000	\$ 525,000	\$ 530,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Fleet Maintenance Equipment	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
SUBTOTAL	\$ 1,170,000	\$ 610,000	\$ 625,000	\$ 575,000	\$ 580,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
Streets and Infrastructure								
Undergrounding Master Plan	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Studies	75,000	-	100,000	-	400,000	100,000	100,000	100,000
Corridor Studies	-	-	-	50,000	50,000	50,000	50,000	50,000
Santa Fe (Hwy 85)	-	400,000	1,514,000	-	10,000,000	10,000,000	-	-
County Line widening	-	650,000	(325,000)	-	-	-	-	-
Mineral at Santa Fe	-	400,000	1,514,000	-	-	-	-	-
Broadway Improvements	-	-	1,053,800	1,396,223	1,363,523	-	-	-
Traffic Signals	-	115,000	165,000	150,000	150,000	-	-	-
Concrete Roadway Improvements	160,000	250,000	150,000	400,000	310,000	-	-	-
Street Rehab	-	-	-	-	2,573,000	-	-	-
Pavement Management Planning/Design	40,000	10,000	30,000	40,000	60,000	-	-	-
Crack Sealing	-	-	-	-	130,000	-	-	-
Surface Sealing	110,000	180,000	200,000	150,000	80,000	-	-	-
Mill & Overlay	800,000	200,000	(210,000)	350,000	475,000	-	-	-
Transportation Improvements	180,000	20,000	-	-	-	500,000	500,000	100,000
Traffic Calming	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Bridge Master Plan and Improvements	125,000	100,000	100,000	100,000	100,000	150,000	150,000	150,000
ADA Improvements	400,000	450,000	450,000	450,000	450,000	250,000	250,000	250,000
Raised Pedestrian Crosswalks	-	-	-	-	-	-	-	-
Pedestrian & Bicycle Safety Improvements	110,000	110,000	80,000	80,000	110,000	110,000	110,000	110,000
Jamison Bridge Repairs and Upgrades	-	-	-	-	-	-	-	-
Downtown Infrastructure Upgrades	-	-	-	-	-	-	-	-
SUBTOTAL	\$ 2,100,000	\$ 2,910,000	\$ 4,846,800	\$ 3,191,223	\$ 16,276,523	\$ 11,185,000	\$ 1,185,000	\$ 785,000

Fifteen Year Unfunded – Capital Projects Fund

Project	2029	2030	2031	2032	2033	2034	2035	2021-2035 Total
Technology								
PC's/Infrastr/Pol Mobile (non-capital)	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 2,250,000
Network Infrastructure Upgrade	67,885	69,582	71,322	73,105	74,933	76,806	78,726	837,740
SAN Upgrade	56,570	57,984	59,434	60,920	62,443	64,004	65,604	729,774
Server / Storage Replacements	90,513	92,776	95,095	97,472	99,909	102,407	104,967	1,113,645
Fiber Network between Crucial Facilities	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,100,000
MS Office Upgrade/Google	-	-	-	-	-	-	-	-
Police Encryption	-	-	-	-	-	-	-	100,516
Police Radios Replacement	-	-	-	-	-	-	-	1,177,678
Public Works Radios Replacement	-	-	-	-	-	-	-	382,631
SUBTOTAL	\$ 494,968	\$ 500,342	\$ 505,851	\$ 511,497	\$ 517,285	\$ 523,217	\$ 529,297	\$ 7,691,984
Equipment								
Equipment Replacement	\$ 123,766	\$ 126,860	\$ 130,032	\$ 133,283	\$ 133,283	\$ 133,283	\$ 133,283	\$ 1,301,208
SUBTOTAL	\$ 123,766	\$ 126,860	\$ 130,032	\$ 133,283	\$ 133,283	\$ 133,283	\$ 133,283	\$ 1,301,208
Vehicles								
Fleet Replacement Vehicles	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 16,310,000
Fleet Maintenance Equipment	50,000	50,000	50,000	50,000	50,000	50,000	50,000	750,000
SUBTOTAL	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 17,060,000
Streets and Infrastructure								
Undergrounding Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Transportation Studies	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,575,000
Corridor Studies	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
Santa Fe (Hwy 85)	-	-	-	-	-	-	-	21,914,000
County Line widening	-	-	-	-	-	-	-	325,000
Mineral at Santa Fe	-	-	-	-	-	-	-	1,914,000
Broadway Improvements	-	-	-	-	-	-	-	3,813,546
Traffic Signals	-	-	-	-	-	-	-	580,000
Concrete Roadway Improvements	-	-	-	-	-	-	-	1,270,000
Street Rehab	-	-	-	-	-	-	-	2,573,000
Pavement Management Planning/Design	-	-	-	-	-	-	-	180,000
Crack Sealing	-	-	-	-	-	-	-	130,000
Surface Sealing	-	-	-	-	-	-	-	720,000
Mill & Overlay	-	-	-	-	-	-	-	1,615,000
Transportation Improvements	500,000	500,000	100,000	500,000	500,000	500,000	500,000	4,400,000
Traffic Calming	25,000	25,000	25,000	25,000	25,000	25,000	25,000	375,000
Bridge Master Plan and Improvements	150,000	150,000	150,000	150,000	150,000	150,000	150,000	2,025,000
ADA Improvements	250,000	250,000	250,000	250,000	250,000	250,000	250,000	4,700,000
Raised Pedestrian Crosswalks	-	-	-	-	-	-	-	-
Pedestrian & Bicycle Safety Improvements	110,000	110,000	110,000	110,000	110,000	110,000	110,000	1,590,000
Jamison Bridge Repairs and Upgrades	-	-	-	-	-	-	-	-
Downtown Infrastructure Upgrades	-	-	-	-	-	-	-	-
SUBTOTAL	\$ 1,185,000	\$ 1,185,000	\$ 785,000	\$ 1,185,000	\$ 1,185,000	\$ 1,185,000	\$ 1,185,000	\$ 50,374,546

Fifteen Year Unfunded – Capital Projects Fund

Project	Requested															
	2021		2022	2023	2024	2025	2026	2027	2028							
Public Buildings																
Littleton Center Remodels	\$	-	\$	-	\$	-	\$	-	\$	-						
Bowles Barn Brick Repair		-		-		-	50,000	-	-	-						
Replace Service Center Building #2		-	400,000	2,235,000	2,000,000	-	-	-	-	-						
City-Wide Landscaping		-	-	50,000	50,000	50,000	50,000	50,000		-						
THAC Roof Access Replace Chiller 1		-	-	-	-	125,000	-	-	-	-						
Courthouse Exterior Brick		-	-	-	-	35,000	-	-	-	-						
Courthouse Lighting in Courtroom		-	-	-	-	60,000	-	-	-	-						
Courthouse West Door Replacement		-	-	-	-	20,000	-	-	-	-						
Courthouse Boiler Replacement		-	-	-	-	150,000	-	-	-	-						
Courthouse Carpet/Hardwood Floors		-	-	-	-	45,000	-	-	-	-						
Courthouse Install Emergency Generator		-	-	-	-	125,000	-	-	-	-						
Courthouse Interior Lighting Upgrade		-	-	-	-	30,000	-	-	-	-						
General Building Maintenance		-	-	-	-	300,000	300,000	300,000		300,000						
Littleton Center Concrete Replacement		-	-	-	-	200,000	-	-	-	-						
Littleton Center Seal Exterior Brick		-	-	-	-	75,000	-	-	-	-						
Littleton Center reglaze courtyard windows		-	-	-	-	80,000	-	-	-	-						
Littleton Center fire alarm replacement		-	-	-	-	150,000	-	-	-	-						
Littleton Center-Replace Window Seals		-	-	-	-	-	-	-	-	-						
Littleton Center building/site renovations		-	-	4,134,870	6,697,920	-	-	-	-	-						
Littleton Center Ceiling Grid and Lighting Replacement		-	-	-	-	-	-	-	-	-						
Littleton Center Back Up Power Design		-	-	-	-	-	-	-	-	-						
Littleton Center Restroom Remodel (ADA)		-	-	-	-	-	-	-	-	-						
Littleton Center IT Server Room HVAC Redundancy		-	-	-	-	-	-	-	-	-						
Littleton Center Security Upgrades		-	-	-	-	-	-	-	-	-						
BSC Bld. 1 Training Room AV Upgrade		-	-	-	-	-	-	-	-	-						
Belleview Service Center Building 1 RTU replacements		-	-	-	-	-	-	-	-	-						
BSC Bld. 5 CMU Maintenance/Reseal		-	-	-	-	-	-	-	-	-						
Bemis House Update Electrical		-	-	-	-	75,000	-	-	-	-						
Romancing the Bean Heater Replacement		-	-	-	-	20,000	-	-	-	-						
Geneval Lodge Exterior Improvements		-	-	-	-	-	-	-	-	-						
Geneval Lodge HVAC		-	-	-	-	-	-	-	-	-						
Museum air handlers (4)		-	-	-	-	250,000	-	-	-	-						
Museum boilers		-	-	-	-	90,000	-	-	-	-						
Museum chiller		-	-	-	-	250,000	-	-	-	-						
Collections air handlers (4)		-	-	-	-	250,000	-	-	-	-						
Library Parking Lot		-	-	-	-	280,000	-	-	-	-						
Library Roof		-	-	-	-	90,000	-	-	-	-						
Library fire suppression control panel		-	-	-	-	125,000	-	-	-	-						
SUBTOTAL	\$	-	\$	400,000	\$	6,419,870	\$	8,747,920	\$	2,925,000	\$	350,000	\$	350,000	\$	300,000
Total UNFUNDED Capital Projects Fund																
\$ 3,412,096 \$ 3,964,120 \$ 11,968,393 \$ 12,893,534 \$ 21,828,708 \$ 13,479,548 \$ 3,487,411 \$ 3,045,471																

Fifteen Year Unfunded – Capital Projects Fund

Project	2029	2030	2031	2032	2033	2034	2035	2021-2035 Total
Public Buildings								
Littleton Center Remodels	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bowles Barn Brick Repair	-	-	-	-	-	-	-	50,000
Replace Service Center Building #2	-	-	-	-	-	-	-	4,635,000
City-Wide Landscaping	-	-	-	-	-	-	-	250,000
THAC Roof Access Replace Chiller 1	-	-	-	-	-	-	-	125,000
Courthouse Exterior Brick	-	-	-	-	-	-	-	35,000
Courthouse Lighting in Courtroom	-	-	-	-	-	-	-	60,000
Courthouse West Door Replacement	-	-	-	-	-	-	-	20,000
Courthouse Boiler Replacement	-	-	-	-	-	-	-	150,000
Courthouse Carpet/Hardwood Floors	-	-	-	-	-	-	-	45,000
Courthouse Install Emergency Generator	-	-	-	-	-	-	-	125,000
Courthouse Interior Lighting Upgrade	-	-	-	-	-	-	-	30,000
General Building Maintenance	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,300,000
Littleton Center Concrete Replacement	-	-	-	-	-	-	-	200,000
Littleton Center Seal Exterior Brick	-	-	-	-	-	-	-	75,000
Littleton Center reglaze courtyard windows	-	-	-	-	-	-	-	80,000
Littleton Center fire alarm replacement	-	-	-	-	-	-	-	150,000
Littleton Center-Replace Window Seals	-	-	-	-	-	-	-	-
Littleton Center building/site renovations	-	-	-	-	-	-	-	10,832,790
Littleton Center Ceiling Grid and Lighting Replacement	-	-	-	-	-	-	-	-
Littleton Center Back Up Power Design	-	-	-	-	-	-	-	-
Littleton Center Restroom Remodel (ADA)	-	-	-	-	-	-	-	-
Littleton Center IT Server Room HVAC Redundancy	-	-	-	-	-	-	-	-
Littleton Center Security Upgrades	-	-	-	-	-	-	-	-
BSC Bld. 1 Training Room AV Upgrade	-	-	-	-	-	-	-	-
Bellevue Service Center Building 1 RTU replacements	-	-	-	-	-	-	-	-
BSC Bld. 5 CMU Maintenance/Reseal	-	-	-	-	-	-	-	-
Bemis House Update Electrical	-	-	-	-	-	-	-	75,000
Romancing the Bean Heater Replacement	-	-	-	-	-	-	-	20,000
Geneval Lodge Exterior Improvements	-	-	-	-	-	-	-	-
Geneval Lodge HVAC	-	-	-	-	-	-	-	-
Museum air handlers (4)	-	-	-	-	-	-	-	250,000
Museum boilers	-	-	-	-	-	-	-	90,000
Museum chiller	-	-	-	-	-	-	-	250,000
Collections air handlers (4)	-	-	-	-	-	-	-	250,000
Library Parking Lot	-	-	-	-	-	-	-	280,000
Library Roof	-	-	-	-	-	-	-	90,000
Library fire suppression control panel	-	-	-	-	-	-	-	125,000
SUBTOTAL	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 21,592,790
Total UNFUNDED Capital Projects Fund	\$ 3,453,734	\$ 3,462,202	\$ 3,070,883	\$ 3,479,780	\$ 3,485,568	\$ 3,491,500	\$ 3,497,580	\$ 98,020,528

2021 Project Details

Capital Projects at the SPWRP Plant

Department

Public Works - Sewer Utility

Project Milestones

2021 – Anticipated
Completion of Requested
Projects

Total Project Cost:
Varies annually

About the Project

The 2021 South Platte Water Renewal Partners (formerly the Littleton/Englewood Wastewater Treatment Plant) planned capital projects reflect an decrease of \$245,520 from the 2020 budget (this includes the 50% funded by the City of Englewood).



Funding Source							
	Prior Years	2021	2022	2023	2024	2025	Total
Sewer Utility Fund	\$9,713,751	\$6,854,520	\$6,609,000	\$6,615,000	\$5,720,000	\$6,147,500	\$41,659,771
Total	\$9,713,751	\$6,854,520	\$6,609,000	\$6,615,000	\$5,720,000	\$6,147,500	\$41,659,771

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Equipment/Construction	\$9,713,751	\$6,854,520	\$6,609,000	\$6,615,000	\$5,720,000	\$6,147,500	\$41,659,771
Total	\$9,713,751	\$6,854,520	\$6,609,000	\$6,615,000	\$5,720,000	\$6,147,500	\$41,659,771

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

2021 Project Details

Santa Fe and Mineral Intersection Improvements

Department
Public Works - Traffic

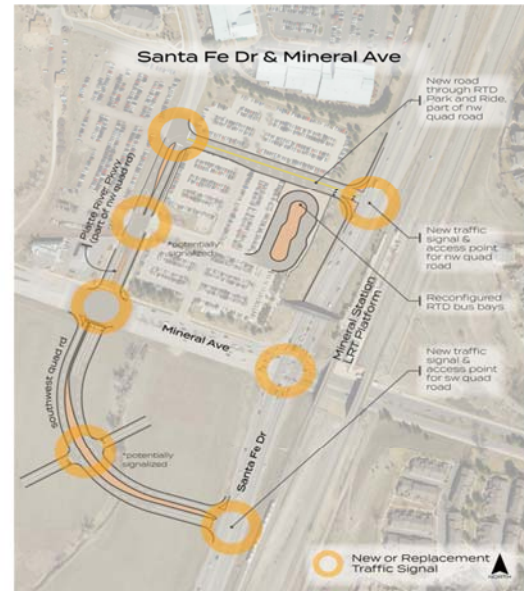
Project Milestones

2019- Grant application approved for funding
2021- Design and Planning
2023- Construction

Total Project Cost:
\$11,441,000

Plan and design for major improvements to the Santa Fe and Mineral Intersection in Littleton to be funded by the Denver Regional Council of Governments Transportation Improvement Program. \$375,000 has been budgeted for the City's match in 2021, with an additional \$1,914,000 match required in subsequent years but currently unfunded.

About the Project



Funding Source(s)							
	Prior Years	2021	2022	2023	2024	2025	Total
Transportation Impact Fees		\$375,000					\$375,000
Grant (Federal)		\$1,000,000	\$500,000	\$7,652,000			\$9,152,000
Unfunded			\$400,000	\$1,514,000			\$1,914,000
Total	\$0	\$1,375,000	\$900,000	\$9,166,000	\$0	\$0	\$11,441,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Plan/Design/Engineering		\$375,000					\$375,000
Construction		\$1,000,000	\$900,000	\$9,166,000			\$11,066,000
Total	\$0	\$1,375,000	\$900,000	\$9,166,000	\$0	\$0	\$11,441,000

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

2021 Project Details

Platte Canyon Road Intersection Improvements

Department
Public Works
Street Maintenance

Project Milestones

2019- Grant application
approved for funding
2020 - Design Completed
2021- Anticipated Completion

Total Project Cost:
\$1,950,000

About the Project

Intersection design and construction projects are planned at Platte Canyon Road & Bowles Avenue (2021), Platte Canyon Road & Mineral Avenue (2021). Both projects are 100% CDOT funded, however \$200,000 has been included for potential project over-runs, which are required to be city funded.



Funding Sources							
	Prior Years	2021	2022	2023	2024	2025	Total
Capital Projects Fund		\$200,000					\$200,000
Grant (State)	\$450,000	\$1,300,000					\$1,750,000
Total	\$450,000	\$1,500,000	\$0	\$0	\$0	\$0	\$1,950,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Plan/Design/Engineering	\$450,000						\$450,000
Construction		\$1,500,000					\$1,500,000
Total	\$450,000	\$1,500,000	\$0	\$0	\$0	\$0	\$1,950,000

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

2021 Project Details

Fiberoptic Installation

Department
Public Works
Street Maintenance

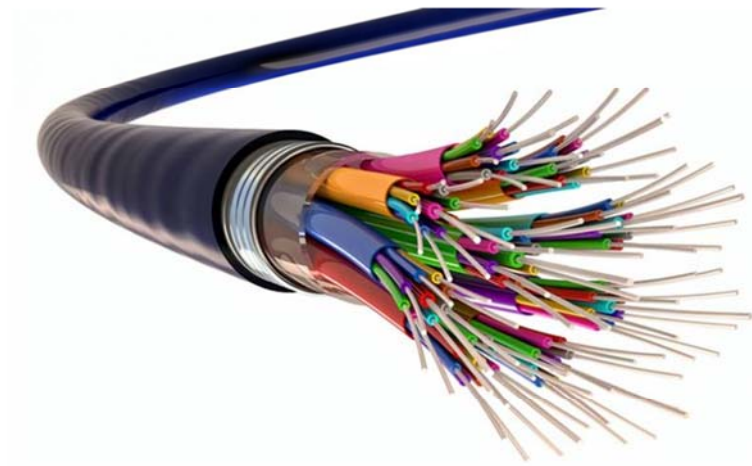
Project Milestones

2021 - Anticipated
Completion

Total Project Cost:
\$758,000

About the Project

Installation of fiberoptic cables along Broadway from Arapahoe Road to Powers Avenue to connect traffic signal systems and increase operational efficiency.



Funding Sources							
	Prior Years	2021	2022	2023	2024	2025	Total
Capital Projects Fund		\$758,000					\$758,000
Total	\$0	\$758,000	\$0	\$0	\$0	\$0	\$758,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Construction		\$758,000					\$758,000
Total	\$0	\$758,000	\$0	\$0	\$0	\$0	\$758,000

Estimated Initial Operations Impact	
Decreased costs through increased efficiency is anticipated.	

2021 Project Details

Southbridge Park Ball Field, Playground Improvements

Department
Open Space

Project Milestones

2020 - Design
2021 - Anticipated
Completion

Total Project Cost:
\$605,000

About the Project

The Southbridge Park Ball Field and Playground Improvements project is a pass-through of Arapahoe County Open Space (ACOS) grant funding. The City's share of this project is \$155,000.



Funding Sources							
	Prior Years	2021	2022	2023	2024	2025	Total
Open Space Fund	\$40,000	\$115,000					\$155,000
ACOS Grant		\$450,000					\$450,000
Total	\$40,000	\$565,000	\$0	\$0	\$0	\$0	\$605,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Design	\$40,000						\$40,000
Construction		\$565,000					\$565,000
Total	\$40,000	\$565,000	\$0	\$0	\$0	\$0	\$605,000

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

2021 Project Details

Reynolds Landing

Department
Open Space

Project Milestones

2019 - Planning complete
2020-23 - Construction
2023 - Completion

Total Project Cost:
\$1,400,000

About the Project

This request is for continued construction of river work at Reynolds Landing including restoration of unsafe drop structures. Construction began in 2020 with a total final cost of \$8 million. Potential funding partners include: Urban Drainage and Flood Control District, Arapahoe County Open Space, South Suburban and the South Platte Working Group.



Funding Sources							
	Prior Years	2021	2022	2023	2024	2025	Total
Open Space Fund	\$120,000	\$500,000	\$200,000	\$200,000	\$200,000		\$1,220,000
ACOS Grant	\$180,000						\$180,000
Total	\$300,000	\$500,000	\$200,000	\$200,000	\$200,000	\$0	\$1,400,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Plan/Design/Engineering	\$100,000						\$100,000
Construction	\$200,000	\$500,000	\$200,000	\$200,000	\$200,000		\$1,300,000
Total	\$300,000	\$500,000	\$200,000	\$200,000	\$200,000	\$0	\$1,400,000

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

2021 Project Details

Bridge Repair

Department

Public Works

Street Maintenance

Project Milestones

2021 – Ongoing
Replacements and Repairs
of Existing Infrastructure

**Total Project Cost:
Varies Annually**

About the Project

The public works department annually repairs bridges around the city. This maintenance reduces hazardous situations. 2021 will require repair/replacement of the railing on the Main Street and Alamo Avenue bridges over the railroad - \$275,000. 2021 also includes a structural inspection and evaluation of minor bridges (those less than 20' in span length) - \$30,000.



Funding Source							
	Prior Years	2021	2022	2023	2024	2025	Total
Capital Projects Fund	\$0	\$305,000	\$50,000	\$0	\$120,000	\$150,000	\$625,000
Total	\$0	\$305,000	\$50,000	\$0	\$120,000	\$150,000	\$625,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Construction	\$0	\$305,000	\$50,000	\$0	\$120,000	\$150,000	\$625,000
Total	\$0	\$305,000	\$50,000	\$0	\$120,000	\$150,000	\$625,000

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

2021 Project Details

Library/Museum Security System

Department
Library & Museum

Project Milestones
2021 - Anticipated
completion

Total Project Cost:
\$196,000

About the Project

This project will upgrade the library and museum security systems including camera surveillance and controlled access.



Funding Source							
	Prior Years	2021	2022	2023	2024	2025	Total
Conservation Trust Fund		\$196,000					\$196,000
Total	\$0	\$196,000	\$0	\$0	\$0	\$0	\$196,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Hardware/Software		\$196,000					\$196,000
Total	\$0	\$196,000	\$0	\$0	\$0	\$0	\$196,000

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

2021 Project Details

Berry Park Improvements

Department
Open Space

Project Milestones
2020 Design
2021 - Anticipated
completion

Total Project Cost:
\$529,170

About the Project

Berry Park improvements design is complete with expected construction costs of \$185,000.



Funding Sources							
	Prior Years	2020	2021	2022	2023	2024	Total
Open Space Fund	\$10,000	\$175,000					\$185,000
Total	\$10,000	\$175,000	\$0	\$0	\$0	\$0	\$185,000

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Design	\$10,000						\$10,000
Construction		\$175,000					\$175,000
Total	\$10,000	\$175,000	\$0	\$0	\$0	\$0	\$185,000

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

2021 Project Details

Storm Drainage Projects (various locations)

Department

Public Works - Storm
Drainage

Project Milestones

2021 – Ongoing
Replacements and Repairs
of Existing Infrastructure

Total Project Cost:
Varies Annually

About the Project

Each year the City replaces and repairs storm drainage infrastructure (curbs, gutters, pipes and culverts) which are failing or in poor condition. Anticipated projects for 2021 include Little's Creek at Gallup and Peakview (\$300,000), Trailmark underdrains (\$150,000), and Jackass Gulch stream stabilization (\$800,000).



Funding Source							
	Prior Years	2020	2021	2022	2023	2024	Total
Storm Drainage Fund	\$928,936	\$1,400,000	\$1,370,000	\$1,625,000	\$1,600,000	\$1,450,000	\$8,373,936
Total	\$928,936	\$1,400,000	\$1,370,000	\$1,625,000	\$1,600,000	\$1,450,000	\$8,373,936

Project Cost Estimates by Year							
	Prior Years	2020	2021	2022	2023	2024	Total
Plan/Design/Engineering	\$92,894	\$140,000	\$137,000	\$162,500	\$160,000	\$145,000	\$837,394
Construction	\$836,042	\$1,260,000	\$1,233,000	\$1,462,500	\$1,440,000	\$1,305,000	\$7,536,542
Total	\$928,936	\$1,400,000	\$1,370,000	\$1,625,000	\$1,600,000	\$1,450,000	\$8,373,936

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

2021 Project Details

County Line Road Capacity Improvements

Department
Public Works - Traffic

Project Milestones
2021 - Planning
2023 - Construction

Total Project Cost:
\$1,200,000

About the Project

Road widening and resurfacing to be paid for with Impact Fee Revenue. This project has a regional impact and will be funded through a federal grant of \$10 million and local matches totaling \$10 million. The amounts shown below are only the City of Littleton's local match obligation since this project is being sponsored by the City of Centennial.



Funding Source							
	Prior Years	2021	2022	2023	2024	2025	Total
Transportation Impact Fee Fund		\$200,000	\$350,000	\$325,000			\$875,000
Unfunded			\$650,000	(325,000)			\$325,000
Total	\$0	\$200,000	\$1,000,000	\$0	\$0	\$0	\$1,200,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Plan/Design/Engineering		\$200,000					\$200,000
Construction			\$1,000,000		\$0		\$1,000,000
Total	\$0	\$200,000	\$1,000,000	\$0	\$0	\$0	\$1,200,000

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

2021 Project Details

Ida Park Playground

Department
Open Space

Project Milestones
2021 - Anticipated
completion

Total Project Cost:
\$57,000

About the Project

Ida Park playground construction design is complete with expected total construction costs of \$57,000.



Funding Source							
	Prior Years	2021	2022	2023	2024	2025	Total
Open Space Fund	\$7,000	\$50,000					\$57,000
Total	\$7,000	\$50,000	\$0	\$0	\$0	\$0	\$57,000

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Software/Hardware	\$7,000	\$50,000					\$57,000
Total	\$7,000	\$50,000	\$0	\$0	\$0	\$0	\$57,000

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

2021 Project Details

Slaughterhouse Gulch
Park Improvements

Department
Open Space

Project Milestones
2021 - Anticipated
Completion

Total Project Cost:
\$338,090

About the Project

The Slaughterhouse Gulch Park Improvements project is a pass-through of Arapahoe County Open Space (ACOS) grant funding. The City's share of this project is \$84,530.



Funding Source							
	Prior Years	2021	2022	2023	2024	2025	Total
Open Space Fund		\$84,530					\$84,530
ACOS Grant		\$253,560					\$253,560
Total	\$0	\$338,090	\$0	\$0	\$0	\$0	\$338,090

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Construction		\$338,090					\$338,090
Total	\$0	\$338,090	\$0	\$0	\$0	\$0	\$338,090

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

2021 Project Details

ADA Transition Plan Implementation

Department

Public Works - Facilities &
Engineering

Project Milestones

Ongoing

Total Project Cost:
\$50,000 - \$100,000
Annually

About the Project

Implementation of the ADA Transition Plan to upgrade city facilities and public right-of-way to meet ADA standards. (City-wide project)



Funding Source(s)							
	Prior Years	2021	2022	2023	2024	2025	Total
Capital Projects Fund	\$12,170	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$312,170
Total	\$12,170	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$312,170

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Construction	\$12,170	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$512,170
Total	\$12,170	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$512,170

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

2021 Project Details

CDBG Side walk Replacements

Department

Public Works - Streets and
Engineering

Project Milestones

Ongoing

Total Project Cost:

\$114,750

Annually

About the Project

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



Funding Source							
	Prior Years	2021	2022	2023	2024	2025	Total
Grant (Federal)	\$229,500	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$803,250
Total	\$229,500	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$803,250

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Construction	\$229,500	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$803,250
Total	\$229,500	\$114,750	\$114,750	\$114,750	\$114,750	\$114,750	\$803,250

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

2021 Project Details

Traffic Signals

Department
Public Works - Streets and
Engineering

Project Milestones
Ongoing

Total Project Cost:
Varies
Annually

About the Project

traffic signal upgrades including signal rewiring, corridor signal upgrades, traffic management and signal timing. (City-wide project)



Funding Source							
	Prior Years	2021	2022	2023	2024	2025	Total
Capital Projects Fund	\$237,323	\$175,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,012,323
Total	\$237,323	\$175,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,012,323

Project Cost Estimates by Year							
	Prior Years	2021	2022	2023	2024	2025	Total
Professional Fees	\$94,929	\$70,000	\$60,000	\$60,000	\$60,000	\$60,000	\$404,929
Construction	\$142,394	\$105,000	\$90,000	\$90,000	\$90,000	\$90,000	\$607,394
Total	\$237,323	\$175,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,012,323

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

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Long-Range Financial Plan

Overview

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

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

Process

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

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

General Fund Assumptions

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

- The local and global economies will rebound in 2021 to pre-COVID-19 levels and resume modest growth in the short term thereafter.
- Operating expenditures will not exceed operating revenues plus a modest increase for employee compensation
- Also as a result of the fire inclusion election, more than \$3 million will be transferred from the General Fund to the Capital Projects Reserve Account annually beginning in 2020 and each year thereafter (dedicated to street maintenance).
- The ending fund balance is projected to be between 8% and 18% (two average budget months) of the subsequent year's estimated operating expenditures at the end of the five year long range forecast.

The following schedules are projections and will be updated every year during budget review. These schedules were presented to Council during the study sessions held September 8, September 9, and September 24, 2020.

Five-Year Projections – Moving Forward

The following conclusions are drawn from the five year projections:

- Increased sales and use taxes from new commercial and residential development will assist to fund future general operations.
- A recovering economy will provide opportunities for growth; however, a demand for increased services requires deferral of many operating and capital needs.
- Operating expenditure growth is increasing at a higher rate than operating revenue growth. Additional revenues, reduced expenditures, or a combination will be needed to sustain the current levels of services.

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

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

City of Littleton
General Fund Sources / Uses
2019-2025 Financial Projections

	2019 Actual	2020 Budget	2020 Esimated	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
REVENUES								
Taxes:								
Sales & Use Tax								
Retail Sales	\$30,301,286	\$30,760,810	\$28,163,372	\$30,760,810	\$31,222,222	\$32,158,889	\$33,123,656	\$34,117,366
General Use Tax	1,906,837	2,000,000	1,247,252	2,050,000	2,100,000	2,150,000	2,200,000	2,200,000
Motor Vehicle	2,667,809	2,300,000	1,985,859	2,300,000	2,334,500	2,404,535	2,476,671	2,550,971
Total Sales & Use Tax	34,875,932	35,060,810	31,396,483	35,110,810	35,656,722	36,713,424	37,800,327	38,868,337
Property	5,712,949	1,893,250	1,893,250	1,931,115	1,873,182	1,910,646	1,948,859	1,987,836
Specific Ownership	454,188	122,890	98,312	135,178	131,123	133,745	136,420	139,149
Cigarette	181,581	208,000	208,000	208,000	208,000	208,000	208,000	208,000
Franchise Fees	2,230,948	2,294,110	2,294,110	2,294,110	2,339,992	2,386,792	2,434,528	2,483,219
License and Permits	1,393,597	1,477,100	1,319,488	1,459,360	1,488,547	1,518,318	1,548,684	1,579,658
Intergovernmental	1,001,277	971,610	971,610	908,610	940,999	973,934	1,008,022	1,043,303
Charges for Services	1,338,764	1,717,730	1,433,884	1,695,730	1,729,645	1,764,238	1,799,523	1,835,513
Fines	749,590	750,280	600,224	750,280	765,286	780,592	796,204	812,128
Investment Earnings	455,817	227,020	181,616	227,020	231,560	236,191	240,915	245,733
Miscellaneous	939,851	865,610	1,101,478	918,810	918,810	918,810	918,810	918,810
Total Revenues	\$49,334,494	\$45,588,410	\$41,498,455	\$45,639,023	\$46,283,866	\$47,544,690	\$48,840,292	\$50,121,686
EXPENDITURES								
Salary - Regular	\$22,124,898	\$24,012,830	\$23,022,790	\$23,009,641	\$23,899,457	\$24,675,396	\$25,415,658	\$26,178,128
Overtime	850,485	859,700	849,700	858,181	883,926	910,444	937,757	965,890
Soc Sec/Mcare/Work Comp	1,657,674	1,728,180	1,767,306	1,693,055	1,743,847	1,796,162	1,850,047	1,905,548
Insurance Benefits	3,500,921	3,758,030	3,600,668	4,134,834	4,300,227	4,472,236	4,651,125	4,837,170
Retirement Benefits	2,032,627	1,703,180	1,842,520	1,914,347	1,971,777	2,030,930	2,091,858	2,154,614
Misc Benefits	151,940	157,310	160,699	159,156	160,748	162,355	163,979	165,619
Asphalt & Paving Materials	235,230	-	-	-	-	-	-	-
Collection Materials	305,538	305,900	333,900	265,415	268,069	270,750	273,458	276,193
Supplies Other Special	354,055	326,100	252,970	215,000	217,150	219,322	221,515	223,730
Hardware/Software Maintenance	784,655	1,042,530	1,186,188	1,069,880	1,152,278	1,236,324	1,261,050	1,286,271
Learning & Education	323,090	413,000	332,592	283,550	289,221	295,005	300,905	306,923
Personnel Recruitment	97,327	85,000	85,000	73,000	73,000	73,000	73,000	73,000
Uniforms and PPE	65,637	73,830	73,830	68,180	69,544	70,935	72,354	73,801
Civic Programs	743,563	874,100	876,358	745,000	745,000	745,000	745,000	745,000
Telecommunications	359,972	446,400	592,112	478,000	492,340	507,110	522,323	537,993
Professional/Consulting Fees	2,136,245	3,098,640	3,376,340	2,439,740	2,236,595	2,281,327	2,326,954	2,373,493
Fire	8,308,779	50,000	-	-	-	-	-	-
Street Lighting	1,034,743	1,360,550	1,345,550	1,110,550	1,154,972	1,201,171	1,249,218	1,299,187
Utilities	762,359	871,950	871,950	887,101	913,714	941,125	969,359	998,440
Fleet Maintenance Charges	557,238	478,000	452,535	425,530	434,041	442,722	451,576	460,608
Other Equipment Maintenance	112,692	249,300	242,200	242,800	247,656	252,609	257,661	262,814
P&L Insurance	600,000	600,000	600,000	800,000	840,000	882,000	926,100	972,405
All Other Accounts	2,494,454	2,454,250	1,748,554	2,203,680	2,225,717	2,247,974	2,270,454	2,293,159
Total Expenditures	\$49,594,122	\$44,948,780	\$43,613,762	\$43,076,640	\$44,319,279	\$45,713,897	\$47,031,351	\$48,389,986
OTHER FINANCING SOURCES/(USES)								
Transfer Out - EMT Fund	(194,719)	-	-	-	-	-	-	-
Transfer In - Ins Fund	-	-	-	-	-	-	-	-
Transfer Out - Capital Projects (Fire)	-	(3,100,000)	(3,100,000)	(3,158,900)	(3,148,792)	(3,211,768)	(3,239,389)	(3,304,177)
Transfer Out - Geneva Village	-	(50,000)	(50,000)	(50,000)	-	-	-	-
Total Other Fin Sources/(Uses)	(194,719)	(3,150,000)	(3,150,000)	(3,208,900)	(3,148,792)	(3,211,768)	(3,239,389)	(3,304,177)
Total Revenues	49,334,494	45,588,410	41,498,455	45,639,023	46,283,866	47,544,690	48,840,292	50,121,686
Total Expenditures	49,788,841	48,098,780	46,763,762	46,285,540	47,468,071	48,925,665	50,270,740	51,694,163
Net Cash Flow	(\$454,347)	(\$2,510,370)	(\$5,265,307)	(\$646,517)	(\$1,184,205)	(\$1,380,975)	(\$1,430,448)	(\$1,572,477)
FUND BALANCE BEG. OF YR	\$16,328,735	\$13,896,115	\$15,874,388	\$10,609,081	\$9,962,564	\$8,778,359	\$7,397,384	\$5,966,936
FUND BALANCE END OF YR	\$15,874,388	\$11,385,745	\$10,609,081	\$9,962,564	\$8,778,359	\$7,397,384	\$5,966,936	\$4,394,459
FUND BAL. AS % OF OP EXPS	32%	25%	24%	23%	20%	16%	13%	9%

City of Littleton
2019 - 2025 Sewer Analysis

		Collection and Treatment						
		ACTUAL 2019	ESTIMATED 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025
Revenues	Rate increase =	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Rate SF Inside City =	\$ 266.30	\$ 274.29	\$ 282.52	\$ 291.00	\$ 299.73	\$ 308.72	\$ 317.98
Total Revenues		\$18,292,661	\$16,792,107	\$17,545,332	\$17,993,863	\$18,517,607	\$19,133,636	\$19,637,866
Expenditures								
Total Operating Expenditures		\$10,371,896	\$9,714,627	\$12,131,810	\$10,622,900	\$11,051,873	\$11,498,437	\$11,963,332
Total Debt Service		\$3,555,155	\$3,555,690	\$3,553,710	\$3,558,140	\$3,552,660	\$3,545,757	\$2,923,040
Capital Projects - City - Collection		\$196,979	\$1,386,398	\$725,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Capital Projects - Biogas - Treatment		1,862,498	0	0	0	0	0	0
Capital Projects - SPWRP - Treatment		1,284,186	5,873,251	6,066,970	7,768,000	6,604,500	7,427,500	7,483,500
Total Capital Projects		\$3,343,663	\$7,259,649	\$6,791,970	\$8,868,000	\$7,704,500	\$8,527,500	\$8,583,500
Total Expenditures		\$17,270,714	\$20,529,966	\$22,477,490	\$23,049,040	\$22,309,033	\$23,571,694	\$23,469,872
Beginning Cash Balance		\$27,554,865	\$28,576,812	\$24,838,953	\$19,906,793	\$14,851,616	\$11,060,191	\$6,622,133
Ending Cash Balance*		\$28,576,812	\$24,838,953	\$19,906,795	\$14,851,616	\$11,060,191	\$6,622,133	\$2,790,126
Less: operating reserve (17%)		(1,763,222)	(1,651,487)	(2,062,408)	(1,805,893)	(1,878,818)	(1,954,734)	(2,033,766)
Net Ending Cash Balance		\$26,813,590	\$23,187,466	\$17,844,387	\$13,045,723	\$9,181,373	\$4,667,399	\$756,360
Debt Coverage (must be 1.10 or higher per bond covenant)		2.23	1.99	1.52	2.07	2.10	2.15	2.63

Notes:

The Plant Master Plan was updated in 2019 and includes Capital Projects.

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

Cash has been reduced by \$1,260,000 as this is on deposit with City of Englewood per the treatment plant operating agreement.

* Cash basis accounting is used for projection purposes.

City of Littleton
2019 - 2025 Storm Analysis

		ACTUAL 2019	ESTIMATED 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025
Revenues	Proposed rate increase =	3.3%	40.0%	40.0%	40.0%	15.0%	3.0%	0.0%
	Rate SF =	\$34.09	\$47.73	\$66.82	\$93.55	\$107.58	\$110.81	\$110.81
Total Revenues		\$932,661	\$1,283,785	\$2,010,410	\$2,698,260	\$3,550,837	\$3,135,932	\$2,794,064
Expenditures								
Total Operating Expenditures		\$354,279	\$611,853	\$589,270	\$936,050	\$1,716,930	\$1,068,940	\$1,036,960
Total Capital Projects		\$622,656	\$928,936	\$1,400,000	\$1,370,000	\$1,625,000	\$1,600,000	\$1,450,000
Total Expenditures		\$976,935	\$1,540,789	\$1,989,270	\$2,306,050	\$3,341,930	\$2,668,940	\$2,486,960
Beginning Cash Balance		\$374,551	\$330,277	\$73,273	\$94,413	\$486,623	\$695,531	\$1,162,523
Ending Cash Balance*		\$330,277	\$73,273	\$94,413	\$486,623	\$695,531	\$1,162,523	\$1,469,626
Less: One month operating reserve (8%)		(28,342)	(48,948)	(47,142)	(74,884)	(137,354)	(85,515)	(82,957)
Net Ending Cash Balance		\$301,935	\$24,325	\$47,271	\$411,739	\$558,177	\$1,077,008	\$1,386,669

* Cash basis accounting is used for projection purposes.

City of Littleton
Capital Projects Fund
2020-2025 Financial Projections

	Actual 2019	Estimated 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Total 2020-2025
Available at 01/01/XX	\$ 12,377,846	\$ 8,057,255	\$ 3,418,307	\$ 2,420,853	\$ 1,005,791	\$ 678,781	\$ 315,793	
Revenues								
General Fund Transfer	\$ -	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,131,000	\$ 3,162,310	\$ 3,193,933	\$ 18,787,243
Impact Fee Transfer	39,176	-	-	-	-	-	-	-
Grants	15,370	363,000	128,000	103,000	103,000	103,000	103,000	903,000
Interest Earnings	307,762	157,408	68,366	48,417	20,116	13,576	6,316	314,198
Other	152,122	130,000	100,000	100,000	100,000	100,000	100,000	630,000
Building Use Taxes	1,647,205	1,181,936	1,350,000	1,500,000	1,515,000	1,530,150	1,545,452	8,622,538
Highway Users Tax (Streets)	1,690,531	1,190,595	1,260,630	1,400,700	1,421,711	1,443,037	1,464,683	8,181,356
	\$ 3,852,166	\$ 6,122,939	\$ 6,006,996	\$ 6,252,117	\$ 6,290,827	\$ 6,352,073	\$ 6,413,384	\$ 37,438,336
Funded Projects								
Leases	\$ 3,154,507	\$ 1,457,950	\$ 1,461,920	\$ 1,459,670	\$ 371,340	\$ 369,494	\$ -	\$ 5,120,374
Vehicles and Apparatus	1,085,474	700,000	180,000	740,000	725,000	775,000	770,000	3,890,000
Technology	792,797	1,126,888	340,000	340,000	310,000	310,000	310,000	2,736,888
Equipment	154,806	475,252	203,000	203,000	203,000	203,000	203,000	1,490,252
TABOR Capital Projects	207,812	383,214	-	-	-	-	-	383,214
Streets & Infrastructure (HUTF portion)	1,690,531	1,190,595	1,260,630	1,400,700	1,421,711	1,443,037	1,464,683	8,181,356
Street & Related Infrastructure	699,123	1,808,370	-	25,000	25,000	25,000	25,000	1,908,370
Dedicated Street Maintenance	-	3,100,000	3,158,900	3,148,809	3,211,786	3,239,530	3,304,320	19,163,345
ADA Improvements	76,147	12,170	100,000	50,000	50,000	50,000	50,000	312,170
Building Maintenance Proj	311,559	507,448	300,000	300,000	300,000	300,000	300,000	2,007,448
	\$ 8,172,757	\$ 10,761,887	\$ 7,004,450	\$ 7,667,179	\$ 6,617,837	\$ 6,715,061	\$ 6,427,003	\$ 45,193,417
Ending Fund Balance	\$ 8,057,255	\$ 3,418,307	\$ 2,420,853	\$ 1,005,791	\$ 678,781	\$ 315,793	\$ 302,173	
Required Reserve	\$ (1,457,950)	\$ (1,461,920)	\$ (1,459,670)	\$ (371,340)	\$ (369,494)	\$ -	\$ -	
Reserve for Grant Match	\$ -	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	
Ending Available Fund Balance	\$ 6,599,305	\$ 1,656,387	\$ 661,183	\$ 334,451	\$ 9,287	\$ 15,793	\$ 2,173	

City of Littleton
Conservation Trust Fund
2020-2025 Financial Projections

	Actual 2019	Estimated 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Total 2020-2025
Available at 01/01/XX	\$ 279,607	\$ 157,206	\$ 150,121	\$ 56,523	\$ 157,428	\$ 119,166	\$ 198,233	
Revenues								
Lottery Funds	\$ 272,587	\$ 236,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,486,000
Interest Earnings	9,438	2,515	2,402	904	2,519	1,907	3,172	13,419
Subtotal	\$ 282,025	\$ 238,515	\$ 252,402	\$ 250,904	\$ 252,519	\$ 251,907	\$ 253,172	\$ 1,499,419
Projects								
Parkland Maint	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
South Platte Park	50,000	29,707	29,098	28,471	27,825	50,000	50,000	215,102
Parks and Rec	-	20,293	20,902	21,529	22,175	22,840	23,525	131,263
Public Buildings	254,426	95,600	196,000	-	140,780	-	-	432,380
Subtotal	\$ 404,426	\$ 245,600	\$ 346,000	\$ 150,000	\$ 290,780	\$ 172,840	\$ 173,525	\$ 1,378,745
Ending Fund Balance	\$ 157,206	\$ 150,121	\$ 56,523	\$ 157,428	\$ 119,166	\$ 198,233	\$ 277,880	

City of Littleton
Open Space Fund
2020-2025 Financial Projections

	Actual 2019	Estimated 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Total 2020-2025
Available at 01/01/XX	\$ 2,544,609	\$ 3,166,118	\$ 3,553,721	\$ 3,297,555	\$ 3,928,886	\$ 4,698,241	\$ 5,508,550	
Revenues								
Arapahoe County Open Space revenues	\$ 1,179,503	\$ 1,276,691	\$ 1,075,000	\$ 1,179,503	\$ 1,214,888	\$ 1,251,335	\$ 1,288,875	\$ 7,286,292
Jefferson County Open Space revenues	100,012	94,860	95,000	96,900	98,838	100,815	102,831	589,244
Arapahoe County Grant	1,076,729	1,235,746	1,093,560	-	-	-	-	2,329,306
Interest Earnings	125,360	70,000	54,260	49,463	58,933	70,474	82,628	385,758
Rental Income	7,563	7,790	8,024	8,264	8,512	8,768	9,031	50,388
Subtotal	\$ 2,489,167	\$ 2,685,087	\$ 2,325,844	\$ 1,334,131	\$ 1,381,172	\$ 1,431,391	\$ 1,483,365	\$ 10,640,988
Projects								
A) Parks Development								
1) South Platte Park	\$ 242,110	\$ 270,950	\$ 258,920	\$ 255,901	\$ 262,978	\$ 270,267	\$ 277,775	\$ 1,596,790
2) Parks Development and Renewal	987,548	1,716,534	840,000	150,000	50,000	50,000	50,000	2,856,534
B) Trails & Trail Connections	500,000	215,000	1,388,090	200,000	200,000	200,000	-	2,203,090
C) Acquisitions	-	-	-	-	-	-	-	-
D) Other	138,000	95,000	95,000	96,900	98,838	100,815	102,831	589,384
Subtotal	\$ 1,867,658	\$ 2,297,484	\$ 2,582,010	\$ 702,801	\$ 611,816	\$ 621,082	\$ 430,606	\$ 7,245,798
Ending Fund Balance	\$ 3,166,118	\$ 3,553,721	\$ 3,297,555	\$ 3,928,886	\$ 4,698,241	\$ 5,508,550	\$ 6,561,309	
Reserves								
A) Parks Development	\$ 1,306,024	\$ 1,245,912	\$ 1,285,913	\$ 1,607,714	\$ 2,043,670	\$ 2,494,203	\$ 2,959,753	
B) Trails & Trail Connections	672,800	803,138	273,608	309,509	352,486	402,753	660,528	
C) Acquisitions	1,187,294	1,442,632	1,657,632	1,893,533	2,136,511	2,386,778	2,644,553	
D) Other	-	62,038	80,402	118,129	165,575	224,816	296,475	
Ending Reserves	\$ 3,166,118	\$ 3,553,721	\$ 3,297,555	\$ 3,928,886	\$ 4,698,241	\$ 5,508,550	\$ 6,561,309	

City of Littleton
Impact Fees Summary
2020-2025 Financial Projections

	Actual 2019	Estimated 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Total 2020-2025
Summary Impact Fees								
Available at 01/01/XX	\$ 3,482,423	\$ 3,924,689	\$ 2,207,544	\$ 2,681,700	\$ 2,706,925	\$ 2,950,236	\$ 3,522,440	
Revenues								
Police Impact Fees	\$ 64,866	\$ 13,474	\$ 87,256	\$ 58,460	\$ 59,625	\$ 60,579	\$ 61,139	\$ 340,534
Museum Impact Fees	95,806	28,232	98,280	63,722	62,856	61,302	59,723	374,115
Fire Impact Fees	40,181	-	-	-	-	-	-	-
Library Impact Fees	92,892	8,976	84,520	61,638	60,267	61,231	62,210	338,842
Facilities Impact Fees	362,662	84,483	411,129	240,009	244,850	248,768	252,748	1,481,986
Transportation Impact Fees	326,095	42,590	503,371	301,397	300,712	300,324	305,129	1,753,523
Subtotal	\$ 982,502	\$ 177,755	\$ 1,184,556	\$ 725,225	\$ 728,311	\$ 732,204	\$ 740,950	\$ 4,289,001
Projects								
Public Building	\$ 35,405	\$ 1,850,000	\$ -	\$ 350,000	\$ 160,000	\$ 160,000	\$ -	\$ 2,520,000
Technology	81,408	-	-	-	-	-	-	-
Infrastructure	328,412	-	710,400	350,000	325,000	-	-	1,385,400
Consulting/Planning	55,834	44,900	-	-	-	-	-	44,900
Transfer Out	39,176	-	-	-	-	-	-	-
Loan Interest Expense	1	-	-	-	-	-	-	-
Subtotal	\$ 540,236	\$ 1,894,900	\$ 710,400	\$ 700,000	\$ 485,000	\$ 160,000	\$ -	\$ 3,950,300
Ending Fund Balance	\$ 3,924,689	\$ 2,207,544	\$ 2,681,700	\$ 2,706,925	\$ 2,950,236	\$ 3,522,440	\$ 4,263,390	

Debt Requirements

Bonded Indebtedness

General Obligation Bonds (Amended, Election of 7-8-1986; Election of 11-5-1991)

Indebtedness and obligations of the city shall be incurred and limited as provided in Article XI of the Constitution of the State of Colorado applicable to towns and cities except as otherwise provided in this charter. The council shall have power to issue general obligation bonds of the city for any public capital purpose upon majority vote of the registered electors of the city voting at any special or general election. However, water and/or sewer-extension and water and/or sewer improvement bonds may be issued without an election if the total of existing and proposed such bonds shall not exceed five percent of the assessed valuation of the taxable property within the city as shown by the last preceding assessment for tax purposes. The total outstanding general obligation indebtedness of the city, other than for water and/or sewer bonds, shall not at any time exceed three and seven-tenths percent of the assessed valuation of the taxable property within the city as shown by the last preceding assessment for tax purposes. Bonds of the city, other than water and/or sewer bonds, shall be payable in installments commencing not later than two years after the date of said bonds. Water and/or sewer bonds shall mature and be payable as provided by the ordinance authorizing the issuance of said bonds.

Revenue Bonds

The city may issue revenue bonds as now or hereafter provided by the Statutes of the State of Colorado for municipalities of every class.

Refunding Bonds

The council may authorize by ordinance, without an election, issuance of refunding bonds for the purpose of paying outstanding bonds of the city.

Special or Local Improvement District Bonds – Issuance

The city shall have power to construct or install special or local improvements of every character within designated districts in the city by:

- ♦ Order of the council; or
- ♦ On a petition by the owners of more than fifty percent of the area of such territory who shall also comprise a majority of the landowners residing in the territory; subject, in either event, to protest by the owners of the frontage or area to be assessed. Right to protest and notice of public hearing shall be given as provided by the council by ordinance. All protests shall be considered, but the council shall have the final decision. Such improvements shall confer special benefits to the real property within said district and general benefits to the city at large. The council shall by ordinance prescribe the method of making such improvements, of assessing the cost thereof, and of issuing and paying bonds for costs of constructing or installing such improvements.

Same – Special Surplus and Deficiency Fund (Amended, Election of 11-3-1998)

When all outstanding bonds have been paid in a public improvement district and any money remains to the credit of said district, it shall be transferred to a special surplus and deficiency fund. Whenever there is a deficiency in any improvement district to meet payment of outstanding bonds and interest due thereon, it shall be paid out of said fund. Whenever:

- ♦ A public improvement district has paid and canceled four-fifths of its outstanding bonds; and
- ♦ For any reason the remaining assessments are not paid in time to take up the final bonds of the district and interest due thereon; and
- ♦ There is not sufficient money in said special surplus and deficiency fund; then the city shall pay said bonds when due and interest due thereon and reimburse itself by collecting the unpaid assessments due said district.

The provisions of this Section shall not apply to any special improvement district created after January 1, 1999, unless the ordinance authorizing the issuance of the bonds provides that this Section shall apply.

Bond Sales Limitations

Unless city council determines by resolution that it can negotiate the sale of bonds consistent with the best interests of the city, the bonds shall be sold only after they have been advertised in a newspaper of general circulation in the State of Colorado or notices have been sent to at least five Colorado underwriters and at least five out-of-state municipal bond underwriters. The bonds shall be sold, after competitive bidding, to the highest and best bidder for cash, and to the best advantage of the city. Bonds may contain provisions for calling same at designated periods prior to the final due date. (Sec. 94; amd. Ord. 26, Series of 1983)

This City of Littleton's most recent bond rating was in 2015. The city received a rating of AA from Standard and Poor's.

Computation of Legal Debt Margin Last Ten Years

Collection Year	Assessed Valuation	Debt Limit Percentage	Debt Limit	Debt Applicable to Limit	Legal Debt Margin
2011	640,240,690	3.7%	23,688,906	-	23,688,906
2012	609,303,973	3.7%	22,544,247	-	22,544,247
2013	611,580,060	3.7%	22,628,462	-	22,628,462
2014	614,372,812	3.7%	22,731,794	-	22,731,794
2015	614,978,721	3.7%	22,754,213	-	22,754,213
2016	711,277,920	3.7%	26,317,283	-	26,317,283
2017	720,282,711	3.7%	26,650,460	-	26,650,460
2018	848,758,867	3.7%	31,404,078	-	31,404,078
2019	862,075,999	3.7%	31,896,812	-	31,896,812
2020	996,850,264	3.7%	36,883,460	-	36,883,460

As authorized by Article 20 of the Colorado State Constitution, the citizens of Littleton voted to become a Home Rule City. Section 89 of the City Charter establishes the legal debt margin as follows:

Indebtedness and obligations of the City shall be incurred and limited as provided in Article XI of the Constitution of the State of Colorado applicable to towns and cities except as otherwise provided in this Charter. The Council shall have the power to issue general obligation bonds of the City for any public capital purpose upon majority vote of the registered electors of the City voting at any special or general election. However, water and/or sewer-extension and water and/or sewer improvement bonds may be issued without an election if the total of existing and proposed such bonds shall not exceed five percent of the assessed valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes. The total outstanding general obligation indebtedness of the City, other than for water and/or sewer bonds, shall not at any time exceed three and seven-tenths percent of the assessed valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes. Bonds of the City, other than water and/or sewer bonds, shall be payable in installments commencing not later than two years after the date of said bonds. Water and/or sewer bonds shall mature and be payable as provided by the ordinance authorizing the issuance of said bonds.

Schedule of Debt Service Requirements

Capital Projects Fund Radio Replacement Lease - LPD, PW					
		Principal		Interest	Total
2021	\$	142,719	\$	9,763	\$ 152,482
2022		145,218		7,264	152,482
2023		147,760		4,722	152,482
2024		150,348		2,134	152,482
	\$	726,308	\$	36,102	\$ 762,410

Capital Projects Fund						
Museum Capital Lease						
	Principal		Prem/BIO		Interest	Total
2021	\$	1,030,000	\$	36,539	\$ 62,550	\$ 1,129,089
2022		1,055,000		36,539	31,650	1,123,189
	\$	2,085,000	\$	73,078	\$ 94,200	\$ 2,252,278

Schedule of Debt Service Requirements

Sewer Utility Enterprise Colorado Water Resources and Power Development Authority				
CWRPDA 2004				
	Principal		Interest *	Total
2021	\$ 2,967,778	\$	585,922	\$ 3,553,700
2022	3,064,204		493,927	3,558,131
2023	3,155,273		397,382	3,552,655
2024	3,251,699		294,059	3,545,758
2025	2,967,778		(44,750)	2,923,028
	\$ 15,406,732	\$	1,726,539	\$ 17,133,271

* includes administration fees

Littleton Building Authority Courthouse - COPS				
	Principal		Interest	Total
2021	\$ 190,000	\$	26,887	\$ 216,887
2022	200,000		20,541	220,541
2023	205,000		13,861	218,861
2024	210,000		7,014	217,014
	\$ 805,000	\$	68,303	\$ 873,303

Personnel Schedule

Changes in 2021 include a net 7.23 decrease in FTE's due to participation in the city's early retirement program and an additional net 4.11 decrease in FTE's due to layoffs and resignations that were not refilled. New positions approved in 2021, included as offsets to the net decreases, include a landscape manager (1.0 FTE), police corporal (1.0 FTE), an executive assistant (1.0 FTE) and a paralegal II (1.0 FTE). Additionally, three transportation specialist positions (3.0 FTE) were maintained subject to a budget proviso.

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

DEPT	2019			2020			2021		
	Full Time	Part Time	Temps Substitutes & Seasonals	Full Time	Part Time	Temps Substitutes & Seasonals	2021	Part Time	Temps Substitutes & Seasonals
City Council	0	7	0	0	7	0	0	7	0
City Attorney	3	1	0	4	1	0	5	0	0
City Manager	3	0	0	4	1	0	4	0	0
Communications & Marketing	6	0	0	5	2	0	4	2	0
Economic Development	4	0	0	4	0	0	3	0	0
Finance *	11	0	0	11	0	0	12	0	0
Information Technology	12	0	0	13	0	2	13	0	0
City Clerk	3	2	0	3	2	0	2	0	0
Court	5	2	0	0	0	0	0	0	0
Total City Clerk	8	4	0	3	2	0	2	0	0
Municipal Court	0	0	0	5	1	1	5	1	0
Human Resources	7	0	21	7	0	21	8	0	1
Omnibus	3	0	1	3	0	0	3	0	0
Shopping Cart	0	3	0	0	3	0	0	0	0
Total Human Resources	10	3	22	10	3	21	11	0	1
Support	24	0	1	24	0	1	24	0	1
Patrol	65	0	1	65	0	1	65	0	1
Investigations	17	0	0	18	0	0	18	0	0
Vale **	1	0	0	1	0	0	1	0	0
Total Police	107	0	2	108	0	2	108	0	2
Admin	0	0	0	0	0	0	0	0	0
Emergency Svcs	0	0	0	0	0	0	0	0	0
Support	0	0	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Prevention (prev. Permit Plan)	0	0	0	0	0	0	0	0	0
Emergency Planning	0	0	0	0	0	0	0	0	0
Total Fire	0	0	0	0	0	0	0	0	0
Admin	2	0	0	2	0	0	2	0	0
Engineering	8	0	0	8	0	0	8	0	0
Streets	14	0	0	13	0	0	13	0	0
Grounds	10	0	18	10	0	10	10	0	2
Transportation Engineering	6	0	0	7	0	0	7	0	0
Bldg	8	1	0	8	1	0	9	1	0
Sewer/Storm *	8	0	2	11	0	2	11	0	2
Fleet	6	1	0	6	1	0	5	1	0
Total Public Works	62	2	20	65	2	12	65	2	4

Personnel Schedule (continued)

DEPT	2019			2020			2021		
	Full Time	Part Time	Substitutes & Seasonals	Full Time	Part Time	Substitutes & Seasonals	Full Time	Part Time	Substitutes & Seasonals
Admin	2	0	0	2	2	0	2	1	0
Building	13	0	2	10	1	2	9	1	2
Planning	7	0	0	5	0	0	6	0	0
Code Enforcement	0	0	0	3	0	0	2	0	0
Total Comm Dev	22	0	2	20	3	2	19	2	2
Library Admin	2	1	0	2	1	0	1	2	0
Children	1	4	7	1	4	7	1	3	7
Immigrant Resources	3	2	0	3	2	0	1	1	0
Adult	6	6	3	6	6	3	6	2	3
Circulation	1	9	9	1	9	9	1	9	9
Technical	3	2	0	3	2	0	4	0	0
Overhead	1	0	0	1	0	0	1	0	0
Youth & Senior Services	0	0	0	0	0	0	0	0	0
Total Library	17	24	19	17	24	19	15	17	19
Museum Admin	5	5	0	5	5	0	5	4	0
Collections	3	0	0	3	0	0	3	0	0
Interpretation	2	3	2	2	3	2	1	2	2
Exhibits	1	0	0	1	0	0	1	0	0
Farm	1	0	0	1	0	0	1	0	0
Total Museum	12	8	2	12	8	2	11	6	2
Total Budgeted Employees	274	46	66	278	51	61	274	37	30

Compensation Philosophy

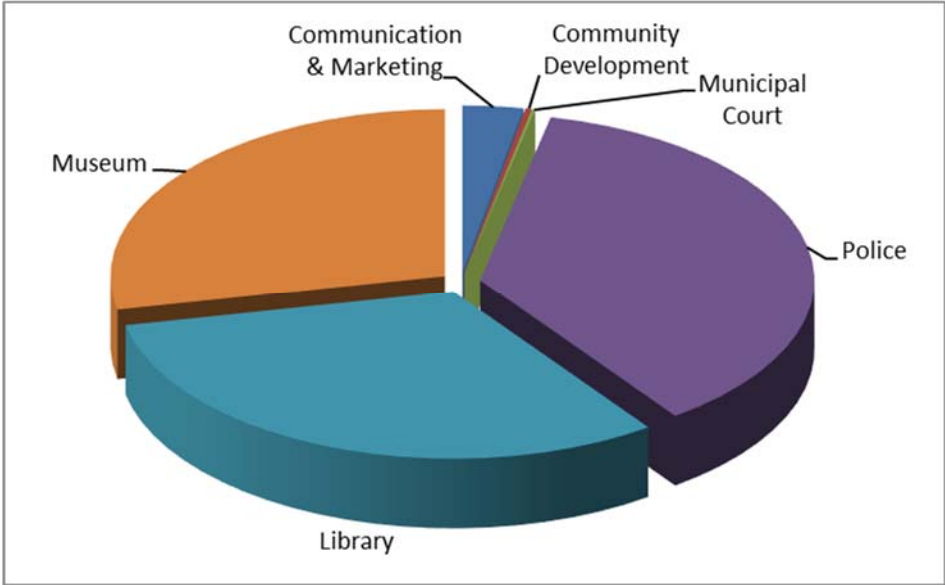
The City of Littleton's Compensation Philosophy is market driven and intended to provide a competitive total compensation package of salary and benefits. Market strategy focuses on attraction and retention of a competitive and diverse workforce to meet the needs of the community. Annually, or as needed,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

Volunteer Hours

2019 Volunteer Hours

The City of Littleton is very fortunate to have many people volunteering their time and efforts on behalf of the city. According to the website *Independent Sector – The Value of Volunteer Time*, the estimated dollar value of volunteer time for 2019 was \$29.50 per hour in Colorado. Volunteers are allowing the city to reallocate resources in the amount of \$477,545 annually, by taking an active role in the community and volunteering their time to the city.

	Estimated Volunteer Hours - 2019
Communication & Marketing	500
Community Development	50
Municipal Court	28
Police	6,256
Library	5,391
Museum	4,818
Total	17,043



Community Profile

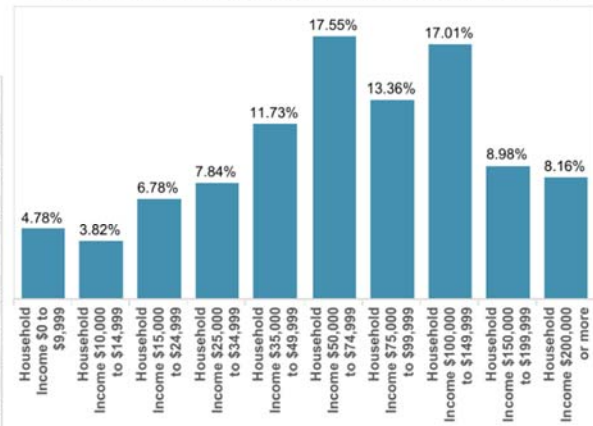
The Denver Regional Council of Governments (DRCOG) compiles demographic information for each community in the Denver region. The community profile for the City of Littleton is below and the community profile for the Denver region as a whole follows on the next page.

Littleton

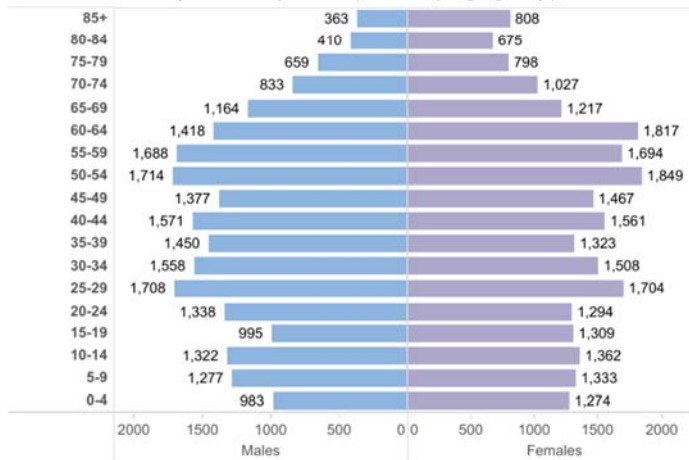
DRCOG Jurisdiction
Littleton

Demographics		Housing	
DOLA Population	47,588	Housing Units	20,691
Households	19,786	Occupied Housing	19,786
Average Household Size	2	Owner Occupied Housing	11,990
Median Age	42	Median Home Value (\$)	338,900
Median Household Income (\$)	71,315	Median Monthly Owner Costs (\$)	1,361
High School Diploma or More (%)	94	Renter Occupied Housing	7,796
Bachelor's Degree or More (%)	77	Median Monthly Renter Costs (\$)	1,152
Single Occupancy Commuters (%)	75	Multifamily Housing	7,595
Unemployment Rate (%)	4	Vacant Housing	905

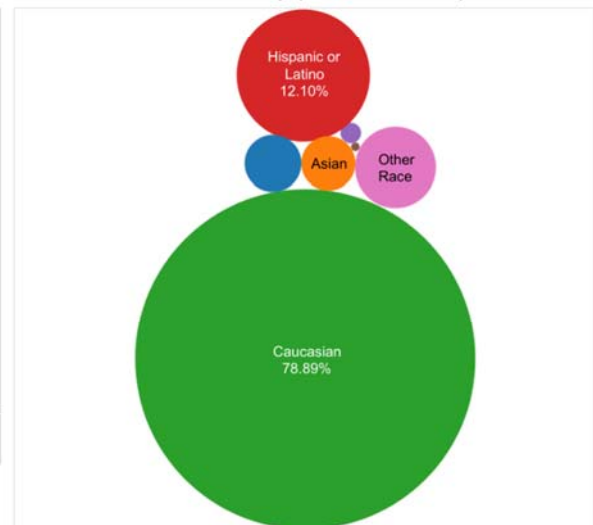
Income (Percent of total; income is in 2017 dollars)



Population Pyramid (Count by age group)



Race/Ethnicity (Percent of total)



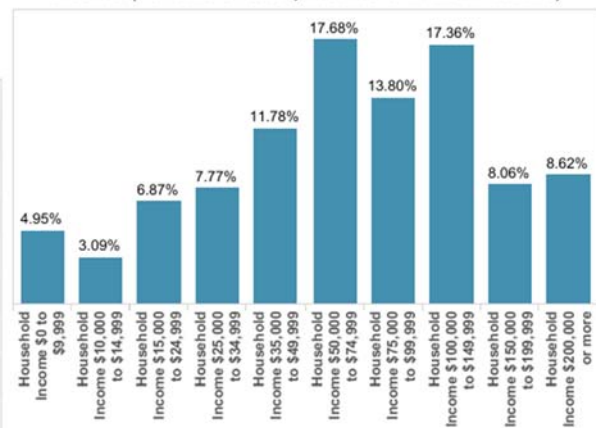
Source: "Population Data 2019" Colorado Department of Local Affairs. <https://www.colorado.gov/pacific/dola/population-data>, "American Communities Survey 5-Year 2017," US Census Bureau. <http://factfinder.census.gov>.

Denver Regional

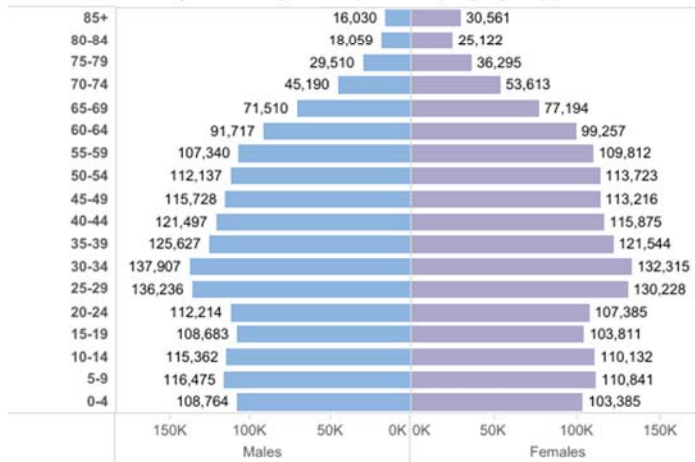
DRCOG Jurisdiction
Region

Demographics		Housing	
DOLA Population	3,258,001	Housing Units	1,359,223
Households	1,293,261	Occupied Housing	1,293,261
Average Household Size	3	Owner Occupied Housing	828,173
Median Age	36	Median Home Value (\$)	321,481
Median Household Income (\$)	72,256	Median Monthly Owner Costs (\$)	1,453
High School Diploma or More (%)	91	Renter Occupied Housing	465,088
Bachelor's Degree or More (%)	71	Median Monthly Renter Costs (\$)	1,214
Single Occupancy Commuters (%)	75	Multifamily Housing	403,107
Unemployment Rate (%)	5	Vacant Housing	65,962

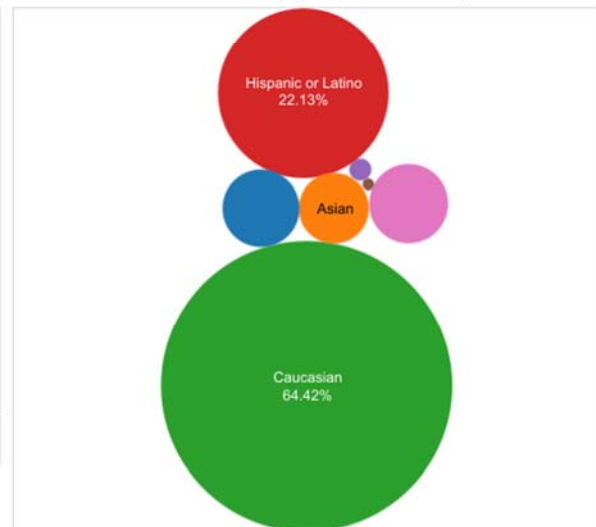
Income (Percent of total; income is in 2017 dollars)



Population Pyramid (Count by age group)



Race/Ethnicity (Percent of total)



Source: "Population Data 2019" Colorado Department of Local Affairs. <https://www.colorado.gov/pacific/dola/population-data>, "American Communities Survey 5-Year 2017," US Census Bureau. <http://factfinder.census.gov>.

Miscellaneous Statistics

December 31, 2019

Date of incorporation	1,890	Building permits issued:	
Date charter adopted	July 28, 1959	Number	2,743
Form of government	Council-Manager	Value	\$94,532,674
Elevation	5,389 Feet	Miles of streets	
Area	13.85 square miles	Lane miles (10' wide)	353
		Centerline miles	164
Police protection:		Recreation and culture:	
Number of stations	1	Libraries	1
Number of sworn officers	81	Museums	1
Education - School District No. 6:		Parks: ⁽²⁾	
Number of students	15,161 ⁽¹⁾	Area	405 acres
Type and total number of schools:		Swimming pools	9 (2 indoor)
Early Childhood	7 (2 in City limits)	Tennis courts	28
Elementary	13 (4 in City limits)	Ball fields	22
Middle School	4 (3 in City limits)	Shelters	14
Senior High	3 (2 in City limits)	Trail ways	98.6 miles
Charter	2 (2 in City limits)	Greenbelt and open space	918.7 acres
Student to teacher ratio	19:1		
Sanitary sewers	128.8 miles	SOURCE:	
Storm sewers	54.5 miles	City of Littleton	
		NOTES:	
		(1) Littleton Public Schools	
		(2) Within City Limits	

Principal Property Tax Payers Statistics

(Current Year and Nine Years Ago)

Taxpayer	2010 Assessed Valuation	Percentage of Total Assessed Valuation	2019 Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy/Public Service Company of CO	\$ 6,387,380	1.00%	\$ 21,448,600	2.49%
Aspen Grove Lifestyle	5,631,800	0.88%	19,594,140	2.27%
151 West Mineral Avenue Owner LLC	-	-	10,032,307	1.16%
Market at Southpark 1674 LLC	-	-	9,740,230	1.13%
RHI 1 5151 Downtown Littleton LLC	-	-	6,506,500	0.75%
Qwest Corp/US West Communications	9,939,100	1.55%	6,411,800	0.74%
Qwest Communications Corp.	-	-	6,081,720	0.71%
Hillside/RSD Partners, LLC	-	-	5,547,410	0.64%
Aptco Aspen Grove LP	-	-	5,205,200	0.60%
Outlook Littleton RE Investors LLC	-	-	5,165,875	0.60%
Renco Properties VIII	4,579,100	0.72%	-	-
LMC Properties Inc.	4,352,770	0.68%	-	-
WPC South West LLC	4,092,480	0.64%	-	-
Riverside Downs LLC	4,083,210	0.64%	-	-
Koll/Per Kellogg LLC	3,915,000	0.61%	-	-
Ecostar Real Estate	3,881,370	0.61%	-	-
Republic National Distributing	3,770,000	0.59%	-	-
Total Assessed Value - Principal Taxpayers	\$ 50,632,210	7.91%	\$ 95,733,782	11.11%
All Other Taxpayers	589,384,890		766,342,217	
Total Assessed Value	\$ 640,017,100		\$ 862,075,999	

SOURCE:
Arapahoe, Douglas and Jefferson County Assessor's Office

Principal Employers Statistics (Most Recent Five Years)

	2015		2016		2017		2018		2019	
	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees
Century Link (Formerly Qwest)	1	1,663	1	1,663	1	1,663	1	2,100	1	2,100
Dish Network (EchoStar)	2	1,543	2	1,500	2	1,543	2	1,543	2	1,543
Littleton Adventist Hospital	3	1,243	4	759	3	1,242	3	1,242	3	1,242
Littleton School District	4	830	3	830	4	830	4	830	4	830
Arapahoe Community College	5	632	-	-	5	706	5	706	5	706
Republic National Distributing	7	481	7	425	8	425	7	425	6	540
Arapahoe County	6	522	5	522	6	522	6	522	7	522
McDonald Automotive Group	9	396	8	360	9	360	8	360	8	360
Center Point	10	320	9	320	10	320	10	320	9	320
City of Littleton	8	412	6	437	7	462	9	461	10	277
Globus	-	-	10	299	-	-	-	-	-	-
Arapahoe/Douglas Mental Health	-	-	-	-	-	-	-	-	-	-
Lockheed Martin Space Systems	-	-	-	-	-	-	-	-	-	-
Life Care Center of Littleton	-	-	-	-	-	-	-	-	-	-
Norgen	-	-	-	-	-	-	-	-	-	-

SOURCE:

City of Littleton Economic Development - Information as reported by companies

Demographic Statistics (Most Recent Ten Years)

Fiscal Year	Population	Per Capita		Median Age	School Enrollment	Unemployment Rate
		Personal Income	(1)		(2)	(3)
2010	42,529	37,352	(1)	42.0	8,496	7.2%
2011	42,044	33,530	(1)	41.8	8,423	7.6
2012	42,514	32,189	(1)	42.0	8,623	7.0
2013	42,960	35,459	(1)	42.3	8,253	5.2
2014	43,092	35,814	(1)	42.7	6,899	3.5
2015	43,710	36,577	(1)	42.8	8,723	3.1
2016	44,118	38,047	(1)	43.0	6,679	2.9
2017	45,068	40,574	(1)	43.3	9,185	2.8
2018	46,268	41,946	(1)	43.0	9,462	3.4
2019	46,352	46,251	(1)	43.2	9,640	2.3%

SOURCE:

(1) ESRI.com

(2) Littleton Public Schools within Littleton city limits

(3) BLS.gov

Acronyms

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

Acronyms *(continued)*

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

Acronyms (continued)

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

Acronyms (continued)

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue – Sources of income financing the operations of government.

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

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

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

TABOR – The TAxpayer's Bill Of Rights established in 1992, restricts revenues for all levels of government (state, local, and schools). Under TABOR, state and local governments cannot raise tax rates without voter approval and cannot spend revenues collected under existing tax rates if revenues grow faster than the rate of inflation and population growth, without voter approval.

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

Tap Fees – Fees for connecting to a utility system.

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

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

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