



# 2023 BUDGET



City of Littleton, Colorado

*Photo by Tiffany Morahan*



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# 2023 BUDGET

PREPARED BY THE  
FINANCE DEPARTMENT

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Photo by Joe Lucas





## 2023 Budget Message

December 6, 2022

The Honorable Mayor and City Council,

In accordance with the provision of Article X, Part I, Sec. 70-72 of the Charter of the City of Littleton, I am pleased to submit the Operating and Capital Budget for 2023. As the Country continues to recover from the pandemic, the city is taking a conservative approach to adding new expenditures. In 2022, due to the restoration of revenues in mid-2021, the city was able to reestablish many of the services at the Library and Museum to pre-covid levels, along with other services and needs of the city.

The financial impacts of COVID-19 on the City of Littleton were profound and continue to have an impact. 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.

The 2023 Budget focuses on continuing to restore level of services, while being conservative amidst an economy of increasing inflation and concerns of an impending recession. Additionally, it incorporates investment in infrastructure as a result of the passing of the 3A sales tax increase of 0.75% in November 2021 dedicated to capital improvements projects. To continue the current level of programs and services, departments were asked to review their 2022 budgets and Priority Based Budgeting (PBB) programs to identify the structural and service changes that would demonstrate stewardship of public dollars and benefit the citizens and employees.

The 2023 Budget will increase the number of full-time employees from 309 to 317 (7.35 FTE's) in the General Fund and adds one FTE in the 3A Sales Tax Capital Improvement fund. While there are needs for additional resources across the organization to keep up with citizen and customer service expectations, those recommended are the most basic required to advance key City goals in a safe and efficient manner.

The long-term financial sustainability of the city requires balancing expenditures and revenues in the 5-year plan and may require deferring operating and capital requests while ensuring the City Council Goals and Objectives adopted by the city council are discussed and funded appropriately. Additionally, the city is working towards maintaining fund balance rather than utilizing it to fund ongoing expenditures. During 2023, the city will continue to monitor and assess the economy.

The 2023 budget further continues the council and community conversation as to the level of investment to make in the community infrastructure, quality of life and long-term financial sustainability, not just in 2023, but more importantly in the years that follow. A substantial investment is necessary to maintain the value of community assets. It will be essential for the city to establish priorities within the General Fund and confirm the resources are assigned appropriately to manage the critical city services Littleton citizens have come to expect.

The city continues to transfer funds of over \$3M, as a direct result of the voter approved inclusion into the South Metro Fire Rescue District in 2019, 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.

A Fleet Fund was re-established as an internal service fund in response to the increasing demand and cost to maintain fleet vehicles, along with an Information Technology/Equipment Fund to address information technology improvements, enhancement and capital investment along with other city equipment purchases.

The 2023 Budget provides a list of Policy Questions that require Council approval due to their significant operational and budget changes. Budget Highlights, which do not require approval, help explain other noticeable variances in department budgets from the current year.

### **Overview**

Through June 2022, the city's General Fund revenues were higher by 13% and expenditures were 7% higher as compared to the prior year, and our expenditures are estimated to remain within budget. This year's revenue results are higher than projections for sales taxes and most other revenue streams as a result of the economy recovering as the economy rebounds as we come out of COVID-19. The City's largest revenue source, sales and use taxes, increased by 17% (year-over-year) through June 2022.

The U.S. Gross Domestic Product (GDP) decreased at a rate of 0.6 % in the second quarter of 2022 according to the U.S. Commerce Department ("second estimate" from the Bureau of Economic Analysis).

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

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

While there has been a lot of discussion about diversifying revenues, the reality is that municipalities receive the majority of their operational revenues from sales, use, and, to a lesser degree, property tax. Sales and use taxes will comprise 85% of the total General Fund operating revenues in 2023, resulting in an 'economically sensitive' resource base to fund daily operating functions.

### **General Fund**

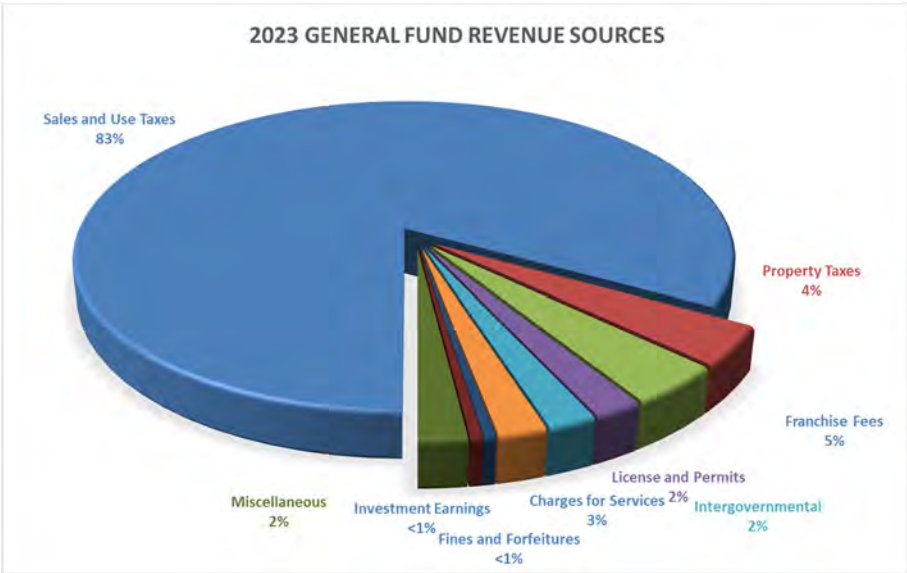
The General Fund is the primary fund used for daily operations such as police, street maintenance and other general governmental services. These revenues are mainly derived from sales and use taxes, property taxes, fees for services, and intergovernmental agreements. In 2020, a transfer of \$3.1 million 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 and will be adjusted based on the average sales tax or CPI whichever is lesser. In 2023, this transfer is approximately \$3.4M.

In 2023, operating revenues are estimated to increase compared to the estimated revenues in 2022, while expenditures are anticipated to increase as a result of increase service and staffing levels post COVID-19 and staffing needing to fulfill council goals and objectives. Operating revenues are estimated to increase by \$1,833,314, (3%) from 2022 estimated operating revenues. Operating expenditures are estimated to increase \$4,608,327 (9.6%) from 2022 year-end estimates.

In 2023, the City will continue the transfer from the General Fund to the Capital Reserve Account in the amount of \$3,427,983. The expected ending fund balance of \$21,191,583 is 40.7% of operating expenditures for 2023. 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 2023 expenditures and changes from the 2022 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:

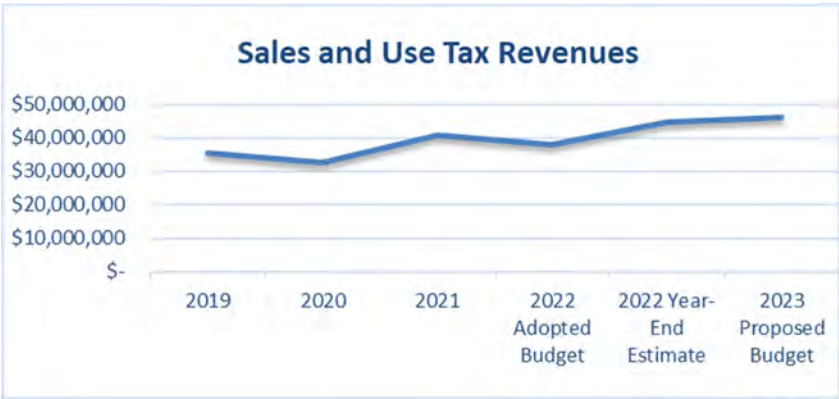


Total General Fund revenue estimates for 2023 are \$55,578,138 which is a 16% increase from the 2022 adopted budget and 3.5% higher than the 2022 year-end estimate. Operating revenues are estimated to increase by \$7,504,449 (16%) above the 2022 adopted budget.

Sales and use tax revenues are the largest portion of the General Fund revenues at 85%. Sales and use tax revenues were rebounding during 2018-2019, yet the growth rate was severely impacted as a result of the COVID-19 pandemic as depicted in the ‘Sales and Use Tax Revenues’ graph below. The 2022 retail sales tax revenues (excludes motor vehicles) are expected to be above 2021 by 11% or \$3,930,886 at year-end. The state’s retail sales growth is projected to grow by 9.7% in 2022 and increase by 4.1% for 2023. For 2023, city retail sales tax revenues are projected to rise by \$1,391,824 or 3.5% from the 2022 year-end estimate. In 2023, the city’s use tax revenues are anticipated to increase as compared to 2022 year-end estimates by \$100,000 or approx. 8%.

Motor vehicle sales tax revenues are derived from vehicles purchased by city residents; in 2021, these taxes increased by 26% and are expected to increase from 2021 actuals by \$63,301 (2%) in 2022 and remain flat in 2023 as compared to the 2022 year-end estimate.

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



Property taxes remain the fourth largest revenue source for the city at 4%. As a result of the fire inclusion approved by voters in 2018, the property tax mill levy was reduced to 2.0 mills from the previous rate of 6.662 mills per \$1,000 of assessed value which had not changed since 1991. 2022 assessments to be collected in 2023 are estimated to be 2% higher than the 2021 assessments collected in 2022.

Revenues for the General Fund by source are as follows:

General Fund Revenue Sources Summary						
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Proposed Budget
Sales and Use Taxes	\$ 35,511,701	\$ 32,730,797	\$ 40,694,734	\$ 37,938,230	\$ 44,605,062	\$ 46,102,343
Property Taxes	5,712,949	1,969,126	1,970,302	2,137,571	2,137,657	2,180,410
Franchise Fees	2,230,948	2,168,514	2,329,639	2,339,992	2,477,244	2,526,789
License and Permits	1,393,597	1,230,818	1,460,619	1,765,810	1,276,475	1,276,475
Intergovernmental	1,001,277	925,611	940,837	932,220	947,940	1,037,940
Charges for Services	1,338,157	934,657	1,090,649	1,366,750	1,056,170	1,083,820
Fines and Forfeitures	749,590	321,970	150,295	325,000	150,000	250,000
Investment Earnings	455,817	280,759	(121,741)	254,716	200,000	200,000
Miscellaneous	940,458	1,078,046	1,174,172	1,013,400	894,276	920,361
Interfund Transfers	-	-	-	-	-	-
<b>Total</b>	<b>\$ 49,334,494</b>	<b>\$ 41,640,299</b>	<b>\$ 49,689,507</b>	<b>\$ 48,073,689</b>	<b>\$ 53,744,824</b>	<b>\$ 55,578,138</b>

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

In 2023, expenditures in the General Fund are projected to increase \$6,512,402 (13%) from the 2022 budget of \$49,343,060 to an estimated \$55,855,462 in 2023; there is a projected increase of \$4,653,919 in expenditures from the 2022 year-end estimate to the 2023 budget. The 2023 Budget includes an overall increase to the General fund of 8.35 FTE's. This also includes increasing retirement match to align with market analysis.

2022 Original Budget vs 2023 Adopted Budget	
Non-Personnel/Supplies/Services	\$ 1,550,000
Personnel Costs	\$ 1,500,000
2023 Personnel 7.35 FTE	\$ 875,000
2022 Personnel 14.2 FTE	\$ 865,000
Health and other Benefits	\$ 700,000
Inflation Goods/Services	\$ 600,000
Transfers to other funds	\$ 250,000
401 Retirement-1%	\$ 165,000
<b>Total</b>	<b>\$ 6,505,000</b>

Increased inflation was a major factor during this budget process. Although we cannot predict the exact cost of product/contract increases, departments provided inflationary factors based on industry trends, expertise and the CPI. Overall, we are increasing our expenditures by almost \$600,000 (one time increase) to account for inflation, most of which is in technology. We have also increased the General Fund 5-year plan to account for inflation factors. Additionally, we are anticipating a 16.4% increase to our medical premiums and cost of labor has also increased and will likely continue to do so across certain industries.

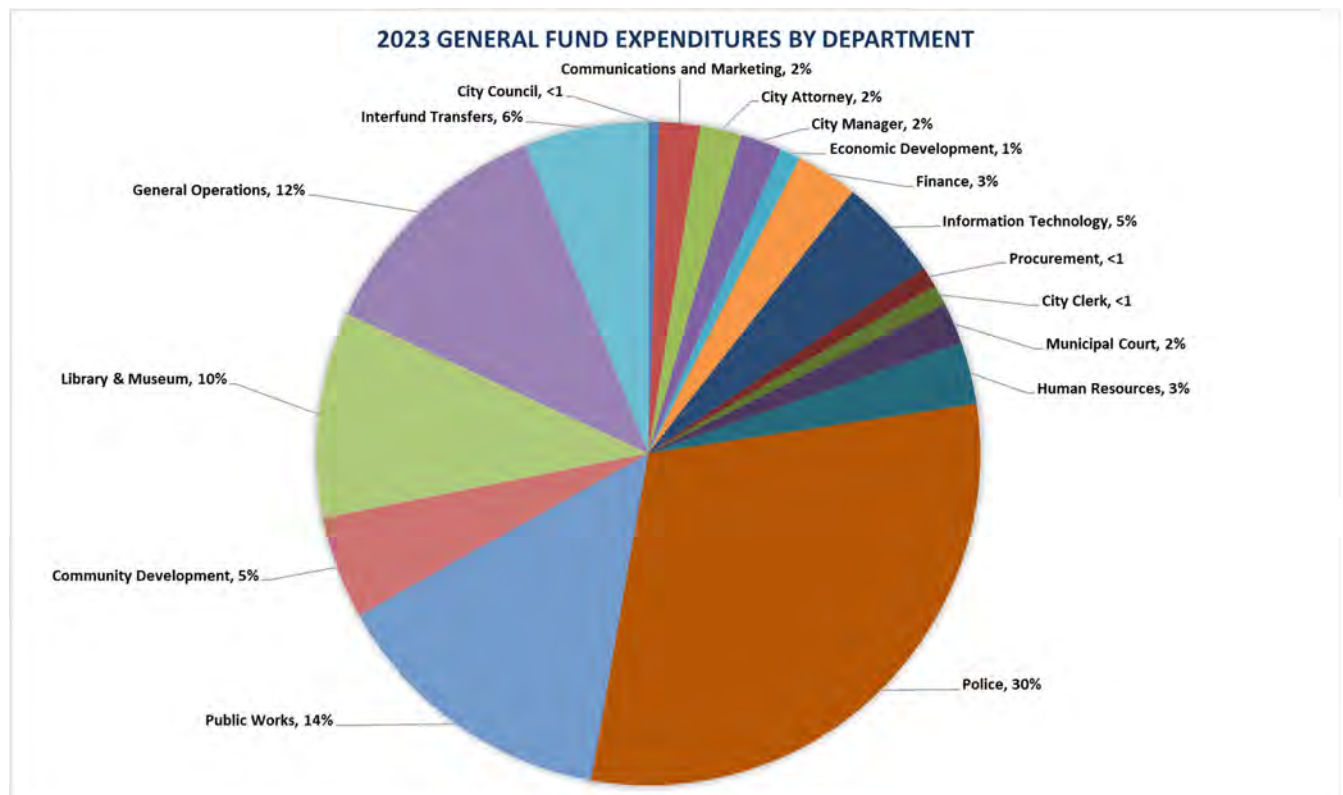
Below is the General Fund summary of expenditures by category. Prior years' transfers to the Capital Projects Fund and Emergency Medical Transport Fund are included in non-operating expenditures.



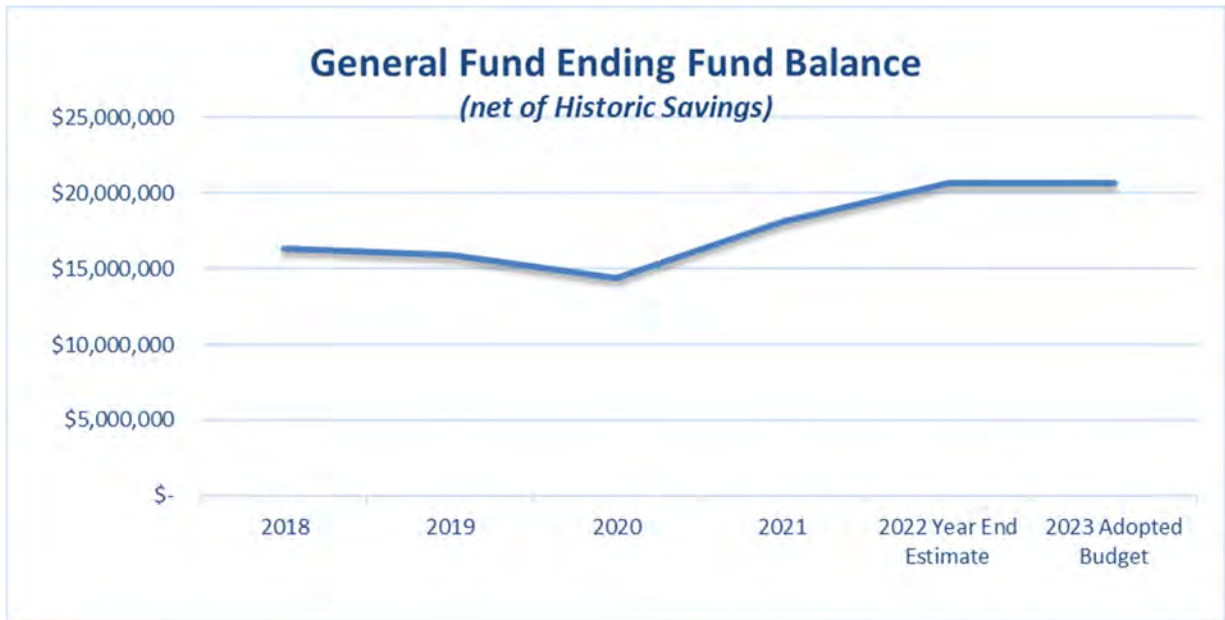
General Fund Expenditures by Category						
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Personnel Services	\$ 30,318,540	\$ 30,827,184	\$ 31,720,228	\$ 33,873,068	\$ 34,460,598	\$ 37,399,734
Operating and Maintenance	19,180,008	9,181,782	10,429,747	12,183,289	13,454,990	14,879,980
Capital	95,574	-	533,971	5,800	5,800	50,000
Non-Operating	194,719	3,150,000	3,234,900	3,280,903	3,280,903	3,525,748
<b>Total</b>	<b>\$ 49,788,841</b>	<b>\$ 43,158,967</b>	<b>\$ 45,918,847</b>	<b>\$ 49,343,060</b>	<b>\$ 51,202,291</b>	<b>\$ 55,855,462</b>

As the chart indicates, personnel costs are the largest expenditure at 67% of the budget. Operating and maintenance represents 27% and non-operating represents 6% of the General Fund expenditures for 2023. Capital outlay expenditures (less than 1% of the budget) typically include small purchases of equipment and building improvements that are not funded by the Capital Projects Fund.

The graph below shows the General Fund expenditures by department.



The city's reserve policy is established at a range of 8-18% at the end of the five-year fiscally constrained financial plan. The 18% upper threshold amounts to a two-month operating expenditure reserve and the 8% minimum ensures a minimum balance to meet TABOR reserve requirements.



### **Capital Projects Funds**

**Capital Projects Fund** is used to fund capital improvements such as streets, large equipment purchases, and information technology projects. The fund also supports lease payments of approximately \$1.5 million in 2023 for police and public works equipment, the courthouse, and the museum building.

This fund has three primary ongoing revenue streams: the Highway Users Tax Fund (HUTF) from the state for street improvements, the city’s building use tax, and an annual transfer of approximately \$3.4 million as a result of the South Metro Fire Rescue (SMFR) inclusion approved by voters in 2018 which went into effect January 1, 2020. The HUTF is derived of state-collected fees and fuel taxes at approximately \$1.2-1.7 million each year from 2018-2021 with \$1.3 million anticipated for 2022 and \$1.5 million in 2023. These funds are restricted for street purposes such as overlays, sidewalks, and traffic signals. The building use tax (sales tax of 3% on construction materials), by contrast, is a highly elastic revenue source over the past eight years ranging from a low of \$658,000 in 2013 to \$3.0 million in 2016. In 2022 and 2023, these use taxes are estimated at \$1.5 million.

The 2023 ending fund balance is expected to be \$886,122, which is \$148,325 lower than the estimated beginning fund balance for 2022. The city’s reserve policy recommends a minimum fund balance of the subsequent years’ lease payments or \$369,494 in 2023.

**3A Sales Tax Capital Improvement Projects Fund** was created to account for the 0.75% sales and use tax increase approved by the Littleton voters in 2021 effective January 1, 2022, for capital improvement projects. The 2022 revenues are estimated to be \$8,908,945 and expenditures of \$2,397,750. In 2023, revenues are projected to be \$11,164,156 and expenditures of \$17,670,000 including transfers to the fleet and information technology funds of \$1,350,000. The 2023 ending fund balance is expected to be \$5,351.

### **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 2023, staff recommends \$100,000 for parkland maintenance, and \$83,357 to support the contract with South Suburban for parks and recreation management (salaries, benefits, utilities) at South Platte Park, \$22,169 for rent. In 2023, the ending fund balance is estimated at \$282,095.

**Consolidated Special Revenue Fund** is a holding account for a wide variety of special activities outside of the normal operating budget. In 2023, the largest expenditures are \$39,000 for maintenance of the city-run television channel, and \$71,533 for VALE operating costs. The 2023 ending fund balance is estimated at \$163,855.

**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 2023, the city anticipates receiving \$12.5M in grant funds, the largest of which is at the Santa Fe and Mineral intersection. The city budgets a few recurring grant funds which have not been awarded but are typically applied for and received annually. The fund balance is zero and not expected to change.

**ARPA Grants Fund** is to account for American Rescue Plan Act (ARPA) funds. The city was allocated \$12,081,126 in ARPA funds in 2021 in response to the COVID-19 pandemic. The city has identified the use of approx. \$11.6M from the ARPA funds. It is anticipated that the city will spend \$1,640,000 in 2023. ARPA funds must be encumbered by December 31, 2024, and spent by December 31, 2026.

**Open Space Fund** contains local share-back funding for open space from programs created in Arapahoe and Jefferson Counties. There are several projects scheduled in 2023 totaling \$4.5 million. Maintenance at South Platte Park in 2023 is budgeted at \$446,285, Reynolds Landing is budgeted at \$1.3 million and Superchi improvements at \$1.5 million. In 2023, the ending fund balance is estimated to be \$416,055.

**Impact Fee Fund** revenues began in 2014 for six independent programs: police, museum, fire, library, facilities, and transportation. A new multi-modal impact fee was added in 2021 as a result of an impact fee study. These fees are legally required to fund capital projects resulting from new growth within the city. The fire impact fees were no longer charged for projects initiated after December 2018. Projects for 2023 include grant matching funds for two TIP grants (County Line and Santa Fe/Mineral), connectivity efforts for the library and museum, facility improvements and Slaughterhouse Gulch improvements. In 2023, \$655,049 is estimated to be collected in impact fees from development projects. The 2023 ending fund balance for the impact fee fund is \$1,298,145.

### **TABOR Enterprises**

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

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

Revenue in this fund is derived from tap fees collected from new development as well as user charges to existing customers. A 5% user rate increase was approved for 2023 based on the results of a completed rate study in 2021.

Expenditures in the fund for 2023 are less than 1% higher than the 2022 year-end estimate. The plant's operating and capital budget submitted by the City of Englewood accounts for the majority of expenditures. Plant capital expenditures in 2023 are anticipated to be approx. \$14.5 million with the City's 50% share being approx. \$7.52 million. The 2023 ending cash balance is projected to be \$8,997,405 with an additional \$4,490,000 restricted for bond and deposit requirements.

**Storm Drainage Fund** revenues remained among the lowest in the Denver Metro area. In order to fund necessary capital improvements, system repairs and replacements, a fee increase of 40% was necessary in 2020, 2021 and 2022. The 2023 ending cash balance will be \$1,134,988. Additionally, to maintain adequate fees based on needed infrastructure improvements, a rate study was developed in 2021 in conjunction with the sewer rate study.

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

**Enterprise Funds**

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

**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 2023 Budget includes a transfer from the General Fund of \$97,765. In 2023, the ending cash balance is projected at \$98,000.

**Internal Service Funds**

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

**Employee Health Insurance Fund** is the largest of the Internal Service Funds. The city has incorporated an estimated increase for its employees; however, the actual increase may be different as additional information is provided. The city continues to review health care efficiencies along with conforming to the applicable Affordable Care Act provisions. Health care expenditures are expected to increase by 32% in 2023 as compared to the 2022 budget due to increased claims costs and healthcare costs overall. The estimated 2023 ending fund balance is \$357,141.

**Employee Life, AD&D, Long Term Disability, and Unemployment Fund** expenditures will have a corresponding city payroll contribution. The expenditures are expected to increase by 5% in 2023 as compared to the 2022 year-end estimate. Total 2023 ending fund balance is expected to be \$3,575.

**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. 2023 expenditures are estimated to decrease \$96,224 or 15% compared to the 2022 year-end estimate. The 2023 estimated fund balance will be \$481,010.

**Fleet Fund** was re-established in 2023 and is used to provide vehicle replacements and provides maintenance on these vehicles for all departments throughout the city. ARPA funding will provide \$800,000 to establish seed funding in 2023. The city will use a phase-in to establish an adequate cash balance of \$3,000,000 over the next 5 years. The ending cash balance in 2023 is estimated to be \$711,285.

**Information Technology/Equipment Fund** will be established in 2023 to account for information technology improvements, enhancement and capital investment along with other city equipment purchases. Funding of this fund will be an annual transfer from 3A Sales and Use Tax Capital Improvement Projects fund. This transfer will be \$550,000 in 2023. Expenditures are estimated at \$55,000 in 2023. This fund will be evaluated to ensure adequate funding and future chargebacks to department for services provided as necessary. The ending fund balance in 2023 is estimated to be \$0.

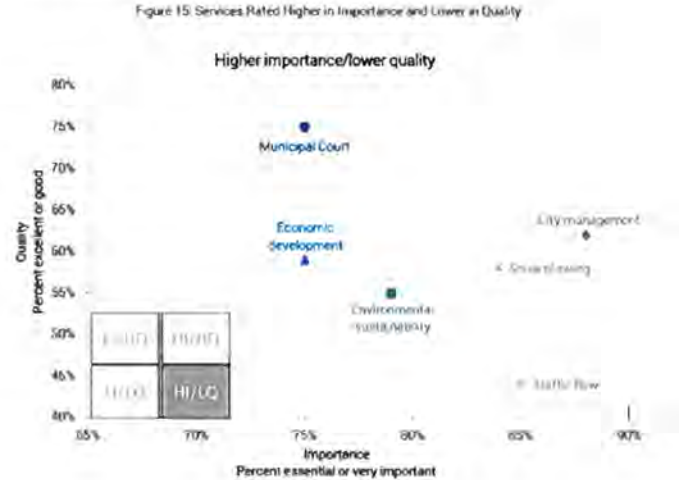
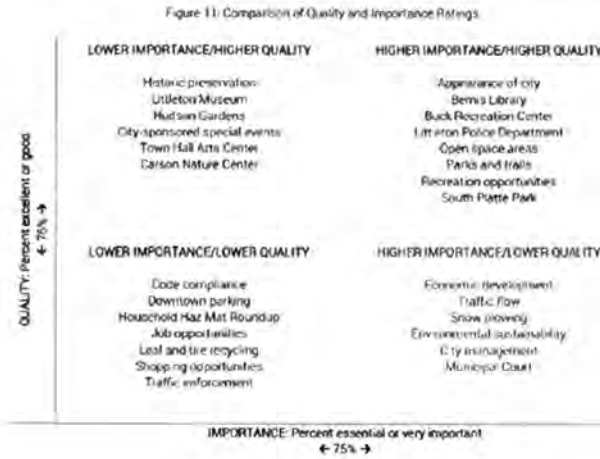
**Property and Liability Fund** provides property and liability coverage for the city. Coverage is received from the Colorado Intergovernmental Risk Sharing Agency, a coalition of most Colorado cities and counties. The city is self-insured for stop-loss coverage. The revenue sources are transfers from other funds based on past claims history. The 2023 expenditures are estimated to increase 17% and the revenues are anticipated to increase 7% from 2022 year-end estimates. The increase in expenditures is driven largely by increased insurance premiums. The ending fund balance for 2023 is projected at \$1,053,947.

**Summary**

Even prior to COVID-19, the city was limited in its ability to address deferred capital maintenance needs accumulating over several decades. Staff continued the long-term capital needs discussion to both maintain what the city has and to meet additional service and capital needs. Long-term fiscally constrained funding is needed for updating the aging city-wide infrastructure.



The infrastructure issues continue to catch the attention of citizens as well; the 2022 Resident Survey found that 91% of respondents rated their overall quality of life in Littleton as excellent or good. Although traffic concerns remain the #1 pressing issue in the city ratings have improved with 61% in 2020 and 45% in 2022, followed by street maintenance (41%) and crime reduction (29%). When asked to rate the importance of seven potential projects citizens again selected maintaining and improving city infrastructure as the top concern (92% in 2022, 87% in 2020, and 77% in 2018).



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

With voter's passing the 5% lodger's tax in November 2022, a supplemental budget appropriation and policy regarding the use of funds will be brought forth to council for discussion and approval in 2023.

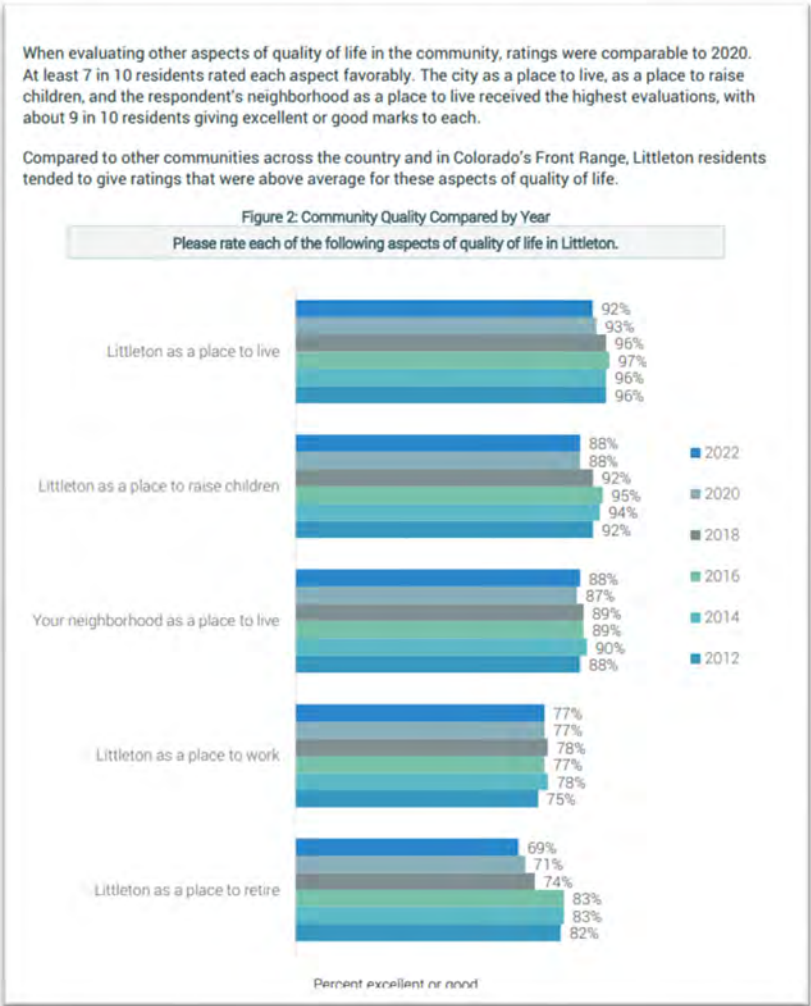
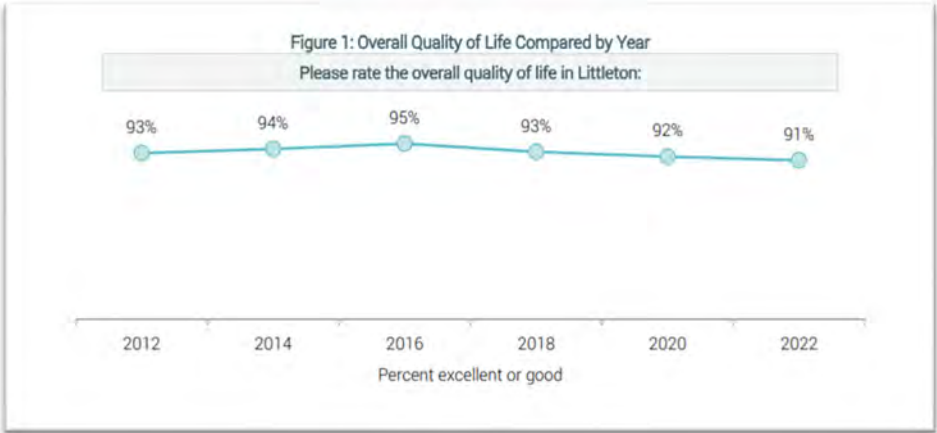
The council's support of the professional staff and consideration of its recommendations is greatly appreciated.

Sincerely,

James L. Becklenberg  
City Manager

### Community Priorities and Highlights

The 2022 Resident and Business Surveys highlighted the city’s strengths and weaknesses as ranked by its external customers. Littleton residents and business owners give high marks to the city’s overall quality of life with 91% percent rating it excellent or good. The rating is much higher than the national and Front Range benchmarks.



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

## Priority Based Budgeting Program Highlights

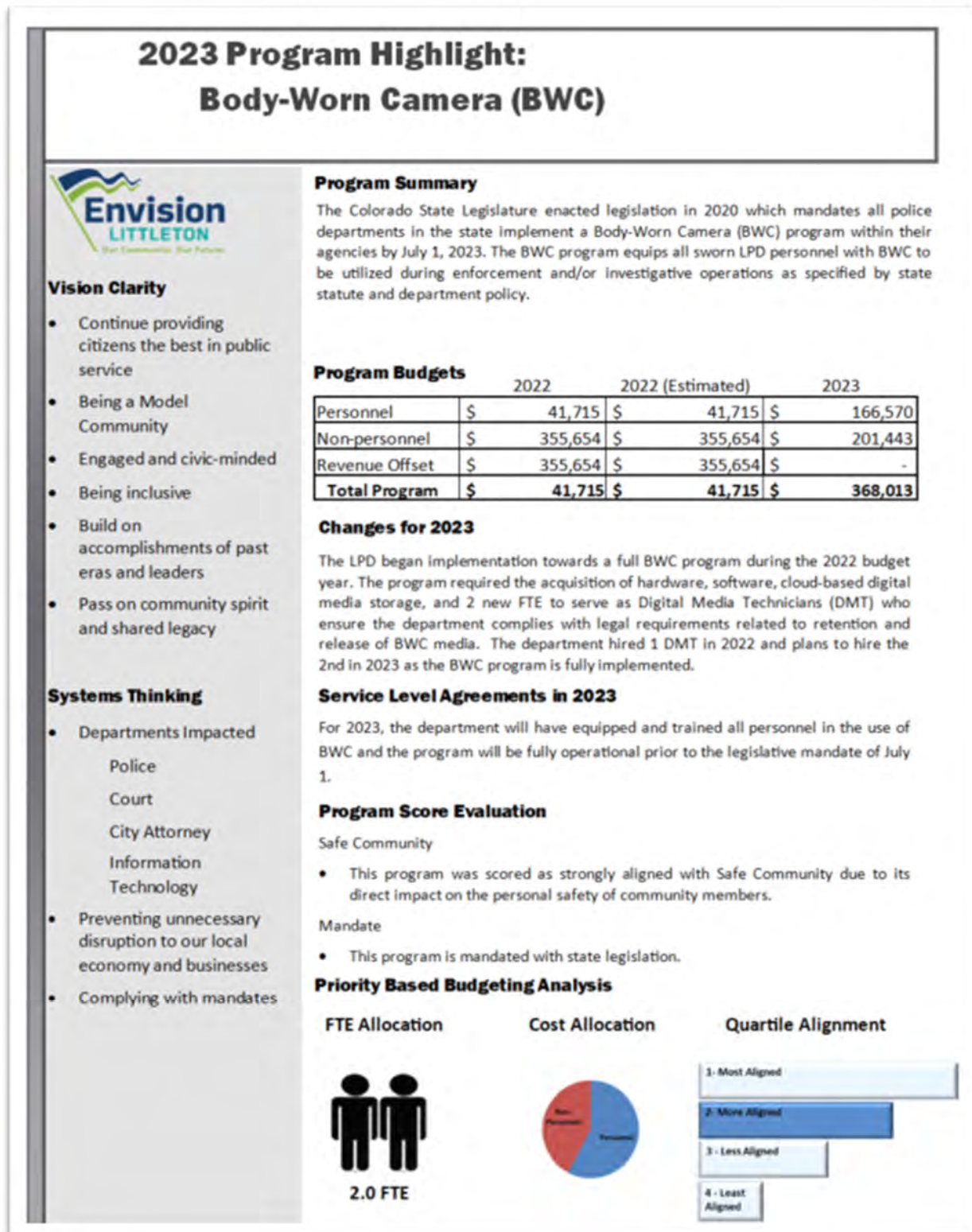
In 2018, the City began implementing Priority Based Budgeting (PBB) as a comprehensive approach for the city to evaluate and align city programs with council and community priorities. The City contracted with ResourceX, a Colorado company that provides priority-based budgeting tools and guides organizations 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. The city will continue utilizing this approach and is the foundation of our budgeting process.

In 2019-2021, PBB was further incorporated into the budget process and aligned with Envision Littleton. 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.

Priority Based Budgeting (PBB) is a comprehensive approach the city uses to evaluate and align city programs with council and community priorities. 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. In 2022, the city partnered with GFOA to recommend the consolidation of programs to make tracking and reporting more effective. In 2023, the city continues to review the current programs and align our budget processes in order to share the costs of programs with council and our community members.

In 2022 the city partnered with GFOA to recommend the consolidation of programs to make tracking and reporting more effective. In 2023 the city will review the current programs and work through a align our budget processes in order to tell a more comprehensive story to council and our citizens. Additionally, staff is making changes to better communicate the priorities, for example using Tier instead of Quartile in order to simplify how we categorize the requests.





## 2023 Program Highlight: Code Compliance (Sr. Code Compliance Officer)



### Vision Clarity

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

### Systems Thinking

- Departments Impacted
  - Community Development
  - Economic Development
  - Police Department
  - Public Works
  - City Manager's Office
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services

### Program Summary

The code compliance program investigates zoning, housing, property maintenance, building, and environmental complaints to ensure compliance with city codes, and inspects existing dangerous properties for habitability and safe occupancy both in person and virtually.

### Program Budgets

	2022	2022 (Estimated)	2023
Personnel	\$ 42,274	\$ 42,274	\$ 123,394
Non-personnel	\$ 8,789	\$ 8,789	\$ 17,039
Revenue Offset	\$ -	\$ -	\$ -
<b>Total Program</b>	<b>\$ 51,063</b>	<b>\$ 51,063</b>	<b>\$ 140,433</b>

### Changes for 2023

Increased code compliance activity to include addition of proactive enforcement in commercial corridors, improved response to and enforcement of residential complaints, and possible post-COVID reinstatement of community-based programs such as electronic recycling and large debris collection.

### Service Level Agreements in 2023

For 2023, staff is working to change to a compliance approach with a greater focus on education and relationship building. Staff will be evaluating services post-COVID, collecting data to inform decisions and recommendations, improving code compliance information, materials, and processes throughout the year.

### Program Score Evaluation

Quality Community

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

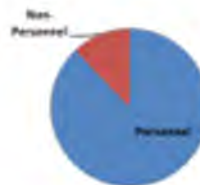
### Priority Based Budgeting Analysis

#### FTE Allocation



2.75 FTE


#### Cost Allocation



#### Quartile Alignment



# 2023 Program Highlight: Development Review (Planner)



## Vision Clarity

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

## Systems Thinking

- Departments Impacted
  - Community Development
  - Economic Development
  - Public Works
  - Communications
  - City Clerk
  - City Manager's Office
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services

### Program Summary

The development review program reviews development applications for all current planning case types from initial application through recordation of final documents. This program also provides guidance to multiple stakeholders on adopted ordinances, policies, plans, and procedures, and coordinates with other departments in the development of planning related policies.

### Program Budgets

	2022	2022 (Estimated)	2023
Personnel	\$ 86,208	\$ 86,208	\$ 180,169
Non-personnel	\$ 15,593	\$ 15,593	\$ 22,113
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 101,801	\$ 101,801	\$ 202,282

### Changes for 2023

This year, the planning division is projected to double the number of site plans processed from 2021. With the addition of a planner, Community Development will increase the development review level of service by keeping the number of active cases per planner at 17 or less. This will ensure the organization can meet or exceed current levels of service for the timely processing of development review applications.

### Service Level Agreements in 2023

The addition of a planner will support maintaining or improving services in an environment of revised land use codes and increasing cases. This also allows dedication of planning resources to specialty areas such as historic, long-range, and/or environmental planning.


### Program Score Evaluation

Quality Community

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

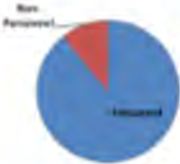
### Priority Based Budgeting Analysis

#### FTE Allocation




6.3 FTE

#### Cost Allocation




#### Quartile Alignment





# 2023 Program Highlight:

## Local Partnership Funding Grants



### Vision Clarity

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

### Systems Thinking

- Departments Impacted
  - City Manager
  - Communications
  - Finance
  - Information
  - Technology
- Preventing unnecessary disruption to our local economy and businesses
- Connecting residents to needed services

### Program Summary

Each year the City Council considers requests for Local Partnership Funding ([Local Partnership Funding | Littleton CO \(littletongov.org\)](#)) from organizations that serve Littleton residents. Requests may include operational, one-time special purpose grants, or event sponsorships (in-kind or cash.)

### Program Budgets

	2022	2022 (Estimated)	2023
Personnel	\$ 11,013	\$ 11,013	\$ 11,013
Non-personnel	\$ 87,500	\$ 87,500	\$ 87,500
Revenue Offset	\$ -	\$ -	\$ -
Total Program	\$ 98,513	\$ 98,513	\$ 98,513

### Changes for 2023

In 2022 council chose to use American Rescue Plan Act (ARPA) to fund this program. For 2023 staff is recommending this be brought back to the general fund. In addition, staff has highlighted a new category of applications related to Arts, Culture, and Tourism. Requests in this category will likely be eligible for grants under a Lodger's Tax, should the voters approve it.

### Service Level Agreements in 2023

Return the program funding to the general fund and consider applications in the categories of: Human Services; Community Events; Arts, Culture, and Tourism; and Other.

### Program Score Evaluation

Resilient Community


- This program was scored as strongly aligned with community resilience by continuing to meet the needs and expectations of residents, businesses, and institutions

Partnerships

- This program was scored as essential to partnerships, defined as advancing City interests by building strong strategic partnerships and fostering civic engagement.

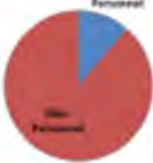
### Priority Based Budgeting Analysis

#### FTE Allocation




0.5 FTE

#### Cost Allocation



#### Quartile Alignment







Official  
City Council  
Actions



1                                   **CITY OF LITTLETON, COLORADO**

2  
3                                   **ORDINANCE NO. 22**

4  
5                                   **Series, 2022**

6  
7                   **AN ORDINANCE OF THE CITY OF LITTLETON,**  
8                   **COLORADO, ESTABLISHING THE TAX LEVY OF 2.0**  
9                   **MILLS TO DEFRAY THE COSTS OF THE MUNICIPAL**  
10                  **GOVERNMENT OF THE CITY OF LITTLETON,**  
11                  **COUNTIES OF ARAPAHOE, DOUGLAS, AND JEFFERSON,**  
12                  **STATE OF COLORADO, FOR THE CITY'S FISCAL YEAR**  
13                  **BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER**  
14                  **31, 2023**

15  
16  
17                   **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF**  
18                  **THE CITY OF LITTLETON, COLORADO, THAT:**

19  
20                  **Section 1:**     For the purposes of defraying expenses of municipal government for  
21                  the City of Littleton, Colorado for the fiscal year beginning January 1, 2023, and ending December  
22                  31, 2023, there is hereby levied a tax of 2.0 mills upon each dollar of total assessed valuation of  
23                  the taxable property, whether real, personal, or mixed, so situated within the City of Littleton,  
24                  Counties of Arapahoe, Douglas, and Jefferson, State of Colorado.

25  
26                  **Section 2:**     The 2.0 mills are levied for the following purposes:

27  
28                                   General Government   2.0 mills

29  
30                  **Section 3:**     To the effect and purpose that said levy mentioned herein may be  
31                  properly apportioned and billed, the city clerk of the City of Littleton is hereby authorized and  
32                  directed to notify the county commissioners of the Counties of Arapahoe, Douglas, and Jefferson,  
33                  State of Colorado, of the adoption and passage of this ordinance, and to certify to such officials  
34                  the levy herein set forth.

35  
36                  **Section 4:**     Severability. If any part, section, subsection, sentence, clause or  
37                  phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the  
38                  validity of the remaining sections of this ordinance. The City Council hereby declares that it would  
39                  have passed this ordinance, including each part, section, subsection, sentence, clause or phrase  
40                  hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or  
41                  phrases may be declared invalid.

42  
43                  **Section 5:**     Repealer. All ordinances or resolutions, or parts thereof, in conflict  
44                  with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer  
45                  clauses of such ordinance nor revive any ordinance thereby.

Ordinance No. 22  
Series, 2022  
Page 2

47  
48 INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council  
49 of the City of Littleton on the 1<sup>st</sup> day of November, 2022, passed on first reading by a vote of 7  
50 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library,  
51 the Municipal Courthouse and on the City of Littleton Website.

52 PUBLIC HEARING on the Ordinance to take place on the 15<sup>th</sup> day of November,  
53 2022, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at  
54 the hour of 6:30 p.m., or as soon thereafter as it may be heard.

55

56 PASSED on second and final reading, following public hearing, by a vote of 6 FOR and  
57 0 AGAINST on the 15<sup>th</sup> day of November, 2022 and ordered published by posting at Littleton  
58 Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

59 ATTEST:

60  
61 DocuSigned by:  
62 Colleen L. Norton  
63 CF35657F11B64D4  
64 Colleen L. Norton  
65 CITY CLERK

DocuSigned by:  
Kyle Schlachter  
#23C31B586A1498  
Kyle Schlachter  
MAYOR

66 APPROVED AS TO FORM:  
67 DocuSigned by:  
68 Reid Betzing  
69 Reid Betzing  
70 CITY ATTORNEY





## CITY OF LITTLETON, COLORADO

## ORDINANCE NO. 23

Series, 2022

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, 2023 AND ENDING DECEMBER 31, 2023

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, 2023, 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:

<b>FUND</b>	<b>EXPENDITURES</b>
General Fund	\$ 55,855,462
Conservation Trust	215,526
Consolidated Special Revenue	121,702
Grants	12,507,713
ARPA	1,640,000
Open Space	4,535,000
Impact Fees	2,250,000
Capital Projects	6,696,096
3A Sales Tax	17,670,000
Geneva Village	173,037
Employee Insurance	7,761,825
Fleet Maintenance	2,989,385
IT/Equipment	550,000
Property & Liability	986,710
<b>Total</b>	<b>\$ 113,952,456</b>

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

Ordinance No. 23  
Series, 2022  
Page 2

General Fund:

- \$50,000 to fund public opinion polling and public education to support potential ballot questions, shall not proceed until the council approved 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.

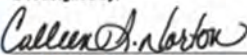
**Section 4:** Repealer. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 1<sup>st</sup> day of November, 2022, 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.

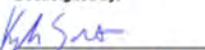
PUBLIC HEARING on the Ordinance to take place on the 15<sup>th</sup> day of November, 2022, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 6 FOR and 0 AGAINST on the 15th day of November, 2022 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:

  
Kyle Schachter  
MAYOR

Ordinance No. 23  
Series, 2022  
Page 3

65    APPROVED AS TO FORM:  
66    DocuSigned by:  
67    Reid Betzing  
68    Reid Betzing  
69    CITY ATTORNEY





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**CITY OF LITTLETON, COLORADO**

**ORDINANCE NO. 24**

**Series, 2022**

**AN ORDINANCE OF THE CITY OF LITTLETON,  
COLORADO, AS THE GOVERNING BODY OF THE CITY  
OF LITTLETON, COLORADO SEWER UTILITY  
ENTERPRISE, ADOPTING THE 2023 SEWER BUDGET**

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

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

**WHEREAS**, the city council, as the governing body 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 of January 1, 2023 to December 31, 2023 shall be \$25,591,065.

**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 1<sup>st</sup> day of November, 2022, passed on first reading by a vote of 7

Ordinance No. 24  
Series, 2022  
Page 2

45 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library,  
46 the Municipal Courthouse and on the City of Littleton Website.

47 PUBLIC HEARING on the Ordinance to take place on the 15<sup>th</sup> day of November,  
48 2022, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at  
49 the hour of 6:30 p.m., or as soon thereafter as it may be heard.

50

51 PASSED on second and final reading, following public hearing, by a vote of 6 FOR and  
52 0 AGAINST on the 15th day of November, 2022 and ordered published by posting at Littleton  
53 Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

54 ATTEST:

DocuSigned by:  
55 *Colleen E. Norton*  
56 Colleen E. Norton  
57 CITY CLERK  
58

DocuSigned by:  
*Kyle Schlachter*  
Kyle Schlachter  
MAYOR

59 APPROVED AS TO FORM:

DocuSigned by:  
60 *Reid Betzing*  
61 Reid Betzing  
62 Reid Betzing  
63 CITY ATTORNEY





## 1 CITY OF LITTLETON, COLORADO

2  
3 ORDINANCE NO. 254  
5 Series, 20226  
7 AN ORDINANCE OF THE CITY OF LITTLETON,  
8 COLORADO, AS THE GOVERNING BODY OF THE CITY  
9 OF LITTLETON, COLORADO STORMWATER AND  
10 FLOOD MANAGEMENT UTILITY ENTERPRISE,  
11 ADOPTING THE 2023 BUDGET  
1213 WHEREAS, the city council established the City of Littleton Stormwater and  
14 Flood Management Utility Enterprise (the "Enterprise") by Ordinance Number 33, Series of 2013;  
15 and  
1617 WHEREAS, the city council, as the governing body of the Enterprise, has the  
18 authority under said ordinance to establish the budget for the Enterprise.  
1920  
21 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF  
22 THE CITY OF LITTLETON, COLORADO, THAT:  
2324 Section 1: The budgeted expenditures for the City of Littleton Stormwater and  
25 Flood Management Utility Enterprise for the period of January 1, 2023 to December 31, 2023 shall  
26 be \$2,776,800.  
2728 Section 2: Severability. If any part, section, subsection, sentence, clause or  
29 phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the  
30 validity of the remaining sections of this ordinance. The City Council hereby declares that it would  
31 have passed this ordinance, including each part, section, subsection, sentence, clause or phrase  
32 hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or  
33 phrases may be declared invalid.  
3435 Section 3: Repealer. All ordinances or resolutions, or parts thereof, in conflict  
36 with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer  
37 clauses of such ordinance nor revive any ordinance thereby.  
3839  
40 INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council  
41 of the City of Littleton on the 1<sup>st</sup> day of November, 2022, passed on first reading by a vote of 7  
42 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library,  
43 the Municipal Courthouse and on the City of Littleton Website.

Ordinance No. 25  
Series, 2022  
Page 2

44 PUBLIC HEARING on the Ordinance to take place on the 15<sup>th</sup> day of November,  
45 2022, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at  
46 the hour of 6:30 p.m., or as soon thereafter as it may be heard.

47

48 PASSED on second and final reading, following public hearing, by a vote of 6 FOR and  
49 0 AGAINST on the 15th day of November, 2022 and ordered published by posting at Littleton  
50 Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

51 ATTEST:

52 DocuSigned by:  
53 Callen A. Norton  
54 Callen A. Norton  
55 CITY CLERK

DocuSigned by:  
Kyle Schachter  
Kyle Schachter  
MAYOR

56 APPROVED AS TO FORM:

57 DocuSigned by:  
58 Reid Betzing  
59 Reid Betzing  
60 CITY ATTORNEY





LITTLETON CITY COUNCIL

Updated November 2021



**KYLE SCHLACHTER**  
*Mayor*  
720-773-0401  
kschlachter@littletongov.org



**GRETCHEN RYDIN**  
*At Large, Mayor Pro Tem*  
720-507-5401  
grydin@littletongov.org



**STEPHEN BARR**  
*District III*  
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**PATRICK DRISCOLL**  
*District I*  
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**PAM GROVE**  
*At Large*  
303-263-1152  
pgrove@littletongov.org



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City of Littleton

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**City Officials**

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

James L. Becklenberg  
Reid Betzing  
Samma Fox  
Colleen Norton  
Kelli Narde  
Jennifer Henninger  
Kathleen Osher  
Cindie Perry  
Tiffany Hooten  
Tracy Hooker  
Scott Rogers (Interim)  
Nancy Trimm  
Timothy Nimz  
Danielle Trujillo  
Doug Stephens  
Keith Reester

**Separate Authorities**

Littleton Municipal Building Authority

Carle Zimmerman, President



## COUNCIL GOALS & OBJECTIVES 2022-2023

### COUNCIL GOALS AND OBJECTIVES

City Council adopted 2022-2023 Goals and Objectives on May 17, 2022. They are listed below and details on progress and upcoming engagement opportunities are available in the 2022-2023 Council Work Plan Dashboard on the City of Littleton website. Council reviewed proposed 2022-2023 revised goals and objectives during the 2022 Council Retreat held February 11-12. Staff incorporated council's recommendations and presented a revised Council Work Plan at the April 12 Study Session.

#### **Goal 1: Unified Land Use Code (ULUC) – COMPLETE**

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

#### **Goal 2: Financial Sustainability**

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

- Objective 1: Data Driven Financial Analysis
- Objective 2: Revenue Diversity
- Objective 3: Leveraging One-Time Recovery Funds
- Objective 4: Regional Planning and Strategic Investments

#### **Goal 3: Innovative Infrastructure (I<sup>2</sup>)**

*A commitment to relentless improvement and ongoing maintenance and design of public facilities, streets, grounds, fleet, and IT infrastructure and supporting technology investment that is essential to Littleton's livability, visitors, and businesses. (Related to Comprehensive Plan Goal I&S 3)*

- Objective 1: Strategically Planned Technology and Investments
- Objective 2: Strategically Planned Facilities and Investments
- Objective 3: Transportation Master Plan (TMP)
- Objective 4: Digital Transformation
- Objective 5: Annual Investments and Partnerships

#### **Goal 4: Downtown**

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

- Objective 1: Partnerships
- Objective 2: Downtown Streetscape, Utilities, and Parking

#### **Goal 5: Arts, Culture, and Tourism**

*A vibrant city for both residents and visitors that thrives on and leverages the economic and social power of the arts to enhance its fiscal strength, regional reputation, social connectivity, and overall quality of life for residents of all ages and is enlivened by an array of arts, cultural and entertainment options, heritage tourism opportunities, and popular community events. (From Comprehensive Plan Goals HART 4 and 5)*

- Objective 1: Commission Strategic Plan
- Objective 2: Increase Regional Tourism Opportunities

## COUNCIL GOALS & OBJECTIVES 2022-2023 (Continued)

### Goal 5: Arts, Culture, and Tourism (Continued)

- Objective 3: More Accessible Library and Museum Programs

### Goal 6: Housing and Livability

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

- Objective 1: Housing Diversity
- Objective 2: Housing Affordability

### Goal 7: Environmental Stewardship

*Establish a set of values to define Environmental Stewardship in Littleton and interconnectivity to the region. Develop target lanes of core work to guide staff and eventually a citizen committee with priorities.*

- Objective 1: Define Values
- Objective 2: Citizen Committee
- Objective 3: Align Resources

### Goal 8: Good Governance

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

- Objective 1: High Performing Organization
- Objective 2: City Manager Recruitment
- Objective 3: Continuous Improvement to City Code
- Objective 4: Council Protocols and Standards of Conduct
- Objective 5: Develop a Multi-Year Diversity, Equity, and Inclusion Strategy

### Acronym Key

***From the Envision Littleton Comprehensive Plan:***

L&C - Land Use and Community Character

H&N - Housing and Neighborhoods

TMP - Transportation

I&S - Infrastructure and Services

E&T - Economy and Tax Base

HART - Heritage, Arts, Recreation, and Tourism

ENV - Environment

S&D - Special Areas and Design



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Littleton  
Colorado**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Littleton, Colorado for its annual budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## Budget Policies

### Overview

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

### Fiscal/Budget Year

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

### Budget Recommendation

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

### Balanced Budget

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

*Balanced Budget Scenarios*

*Scenario One: Revenues = Expenditures*

*Scenario Two: Revenues > Expenditures*

*Scenario Three: Revenues + Appropriated Fund Balances = Expenditures*

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

### Public Hearings

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

### Changes by Council

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

### Adoption of Budget and Appropriation of Funds

In accordance with the city charter, not less than thirty (30) days prior to the first day of the next fiscal year, the council shall adopt the budget and a bill for the appropriation ordinance, which will become effective five (5) days after final publication. The Littleton Colorado Municipal Building Authority approve their own 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 those 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 Timeline





## 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, 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

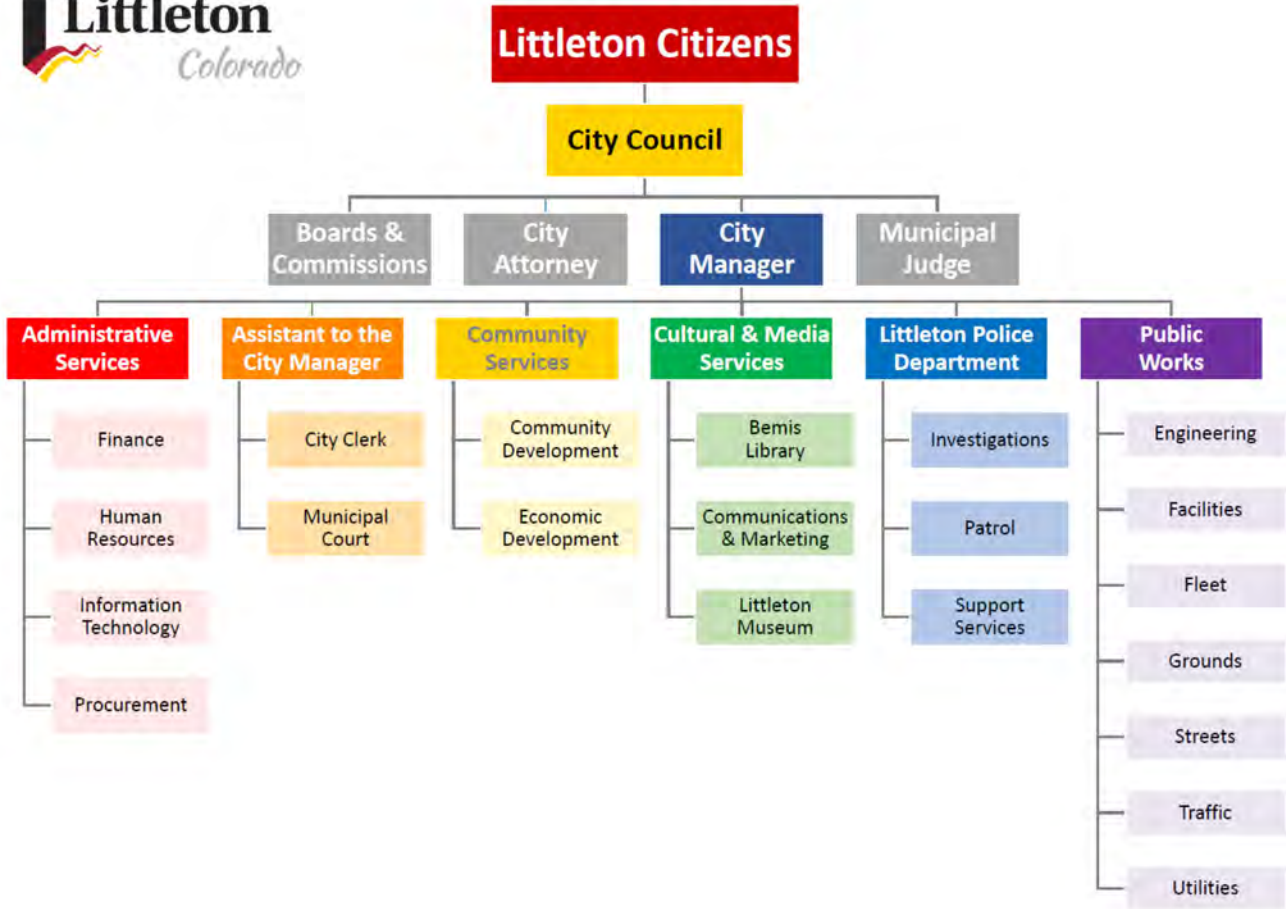
The authority of the city is vested in a council consisting of seven elected council members, four elected by district and three at-large. The mayor is elected by the citizens.

### 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.

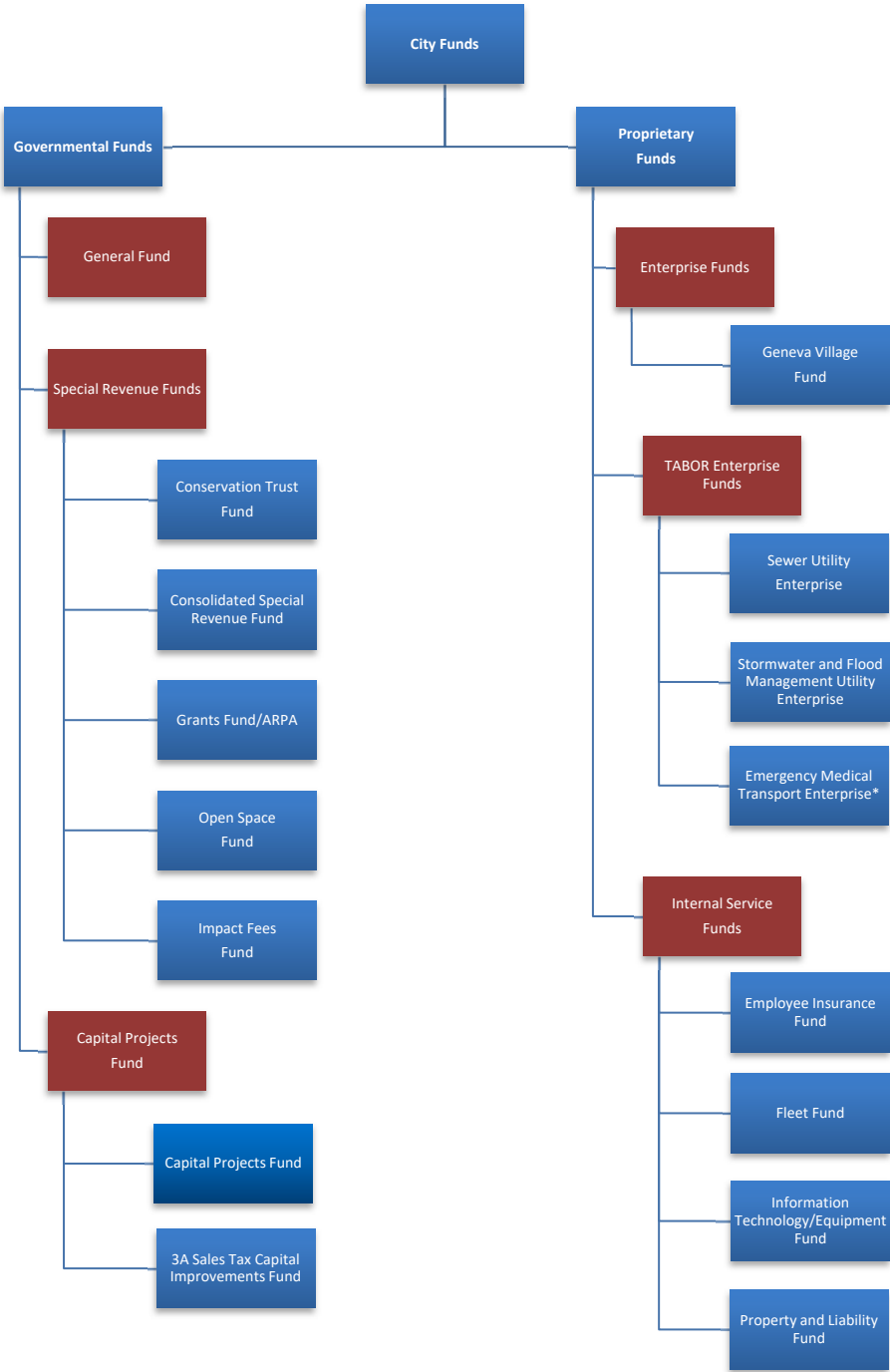
The city provides the following services as authorized by its charter: administration, finance, city attorney, planning and zoning, economic development, public safety (police), highway, street and building maintenance, sewer and storm drainage utilities, public housing, community transportation (free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

CITY ORGANIZATIONAL CHART  
*(At the time of the budget adoption)*





City Funds Organizational Chart



\* This fund was dissolved in 2019.

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

## City Department Funding Sources

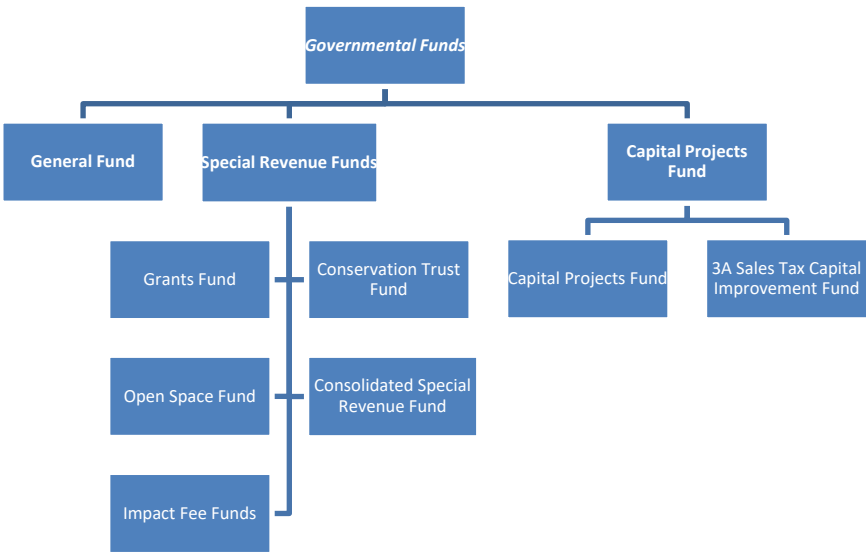
Department	Budgetary Division	General Fund	Capital Projects Fund	Non-Major Special Revenue Funds	Sewer Utility Fund	Storm-water Fund	Internal Service Funds
City Council	City Council	X					
Communications and Marketing	Communications & Marketing	X					
	PEG Funding			X			
City Attorney	City Attorney	X					
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
Procurement	Procurement	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				X
	Parks, Recreation & Open Space			X			
Community Development	Sewer Utility/Storm Drainage				X	X	
	Development Services	X					
	Planning/Neighborhood Resources	X					
Library Services	Code Enforcement	X					
	Administration	X					
	Children	X					
	Adult	X					
	Circulation	X					
	Technical Service	X					
	Overhead	X					
	Immigrant Resources	X		X			
Museum Services	Youth and Senior Services	X					
	Administration	X					
	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. Beginning 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 Funds, Enterprise Funds (some are denoted by the council under Colorado law as TABOR Enterprises) and Internal Service Funds. There are currently six major funds: General Fund, Capital Projects Fund, Open Space Fund, Grants Fund, Sewer Utility Enterprise, and Stormwater Drainage Enterprise. The Emergency Medical Transport Enterprise was dissolved in 2019, but previously qualified as a major fund for the City.

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



#### Governmental Funds

**General Fund** *(Major Fund)*

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

**Capital Projects Fund** *(Major Fund)*

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

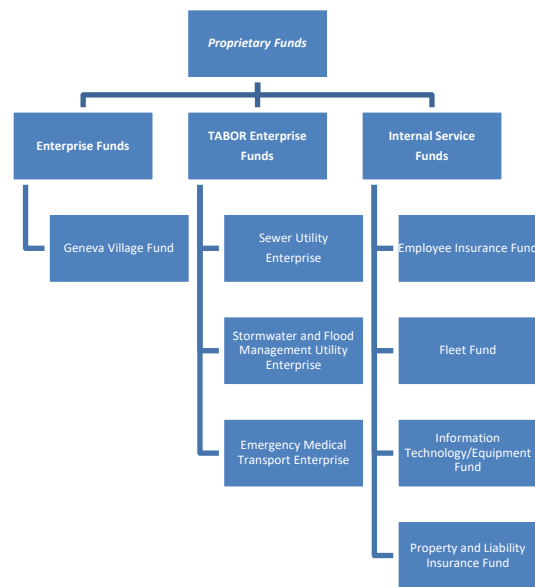
**3A Sales Tax Capital Improvement Projects Fund** *(Major Fund)*

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

**Special Revenue Funds**

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

1. Conservation Trust Fund – Accounts for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. Financing is provided primarily by state lottery funds.
2. Consolidated Special Revenue Fund – Accounts for revenues and expenditures related to Cable TV PEG Fees, Defensive Driving, Littleton Victim Assistance and Law Enforcement and Littleton Fine Arts Center.
3. Grants Fund (*Major Fund*) – Accounts for federal, state, and local grants for specific projects and programs.
4. Open Space Fund (*Major Fund*) – Accounts for the acquisition, development, and maintenance of open space. Financing is provided by Jefferson and Arapahoe Counties open space funds.
5. Impact Fee Funds – Accounts for funds received from developers of new growth within the City. Funding is legally restricted to provide for capital improvements related to new growth.

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

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

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

**TABOR Enterprises**

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

1. Sewer Utility Enterprise (Major Fund) – Accounts for sewer services to the residents of the city and several sewer districts located outside the city. The cities of Littleton and Englewood jointly own the South Platte Water Renewal Partners, also known as South Platte Renew (SPR), treatment plant located in Englewood. This treatment plant is operated by the City of Englewood under a joint supervisory committee. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service, billing, and collection.
2. Stormwater and Flood Management Utility Enterprise (Major Fund) – Accounts for construction and maintenance of storm sewer facilities and detention ponds within the city limits. The fund is supported by service fees to landowners within the city and frequent matching funds from the Urban Drainage District. This fund is commonly referred to as the Stormwater Utility or the Storm Drainage Enterprise.
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. Fleet Fund was re-established in 2023 and is used to provide vehicle replacements and provides maintenance on these vehicles for all departments throughout the city.
3. Information Technology/Equipment Fund was established in 2023 to account for information technology improvements, enhancement and capital investment along with other city equipment purchases.
4. Property and Liability Insurance Fund – Accounts for the costs of maintaining insurance for the city via retained liability plus premium payments for property and liability coverage. General and enterprise funds contribute to meet operating costs.



## Basis of Budgeting

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

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

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

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

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

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

## 2023 Budget Policy Questions Recommended by City Manager

Policy Question	Description	Department	Amount	Fund	Council Goals
1	Senior Planner	Community Development	\$117,451	General Fund	2, 4, 8
2	Public opinion polling and public education to support potential ballot questions	City Manager's Office	\$50,000	General Fund	2
3	Revitalization Grant	Economic Development	\$50,000.00	ARPA	2, 4
4	Traffic Operations Master Plan and 3D Mapping	Public Works	\$250,000	3A	2, 3
5	Technology Funds	Information Technology	\$178,000	General Fund	2, 3
6	Project Coordinator	Public Works	\$84,815	3A	2, 3
7	Continuation of Local Partnership Funding Grant Program	City Manager's Office	\$85,850	General Fund	8
8	Economic Development Strategic Plan	Economic Development	\$150,000	ARPA	2, 8
9	Housing Policy Analyst	City Manager's Office	\$100,000	ARPA	6
10	Emerald Ash - Prevention	Public Works	\$121,000	General Fund	2, 3, 7, 8
11	Forestry Technician/Arborist	Public Works	\$71,535	General Fund	2, 3, 7, 8
12	Deputy City Manager	City Manager's Office	\$275,000	General Fund	All
13	Front Desk Administrative Assistant/Business Support Assistant	Human Resources	\$68,998	General Fund	8
14	Senior Code Compliance Officer	Community Development	\$81,120	General Fund	8
15	Body Worn Camera Technician (1.0 FTE) and remaining funds needed for 2022's mid-year hire	Police	\$125,144	General Fund	8
16	Diversity Equity Inclusion (DEI and Engagement Survey Funding)	Human Resources	\$50,000	General Fund	8
17	Emergency Management Services IGA with Arapahoe Co.	Police	\$66,000	General Fund	2, 8
18	School Resource Police Officer	Police	\$25,000	General Fund	8

## 2023 Budget Policy Questions

1. **Does council support the addition of a Senior Planner (1.0 FTE)?** Location of Funding Request: General Fund – Account 01-322-6XXX, \$117,451  
 Related Council Goal(s): Goal 2: Financial Sustainability, Goal 4: Downtown, Goal 8: Good Governance  
 Tier: 1 – Most aligned  
 Council Direction: Council supports this request in the 2023 budget.

Council has provided clear direction to Community Development to increase its level of service to historic preservation programs. To accomplish this, Community Development is devoting more personnel resources to historic preservation. In addition, the planning program accepted new responsibilities related to special event coordination. This year, the planning division is projected to double the number of site plans processed from 2021. With the addition of a senior planner, Community Development will increase the development review level of service by keeping the number of active cases per planner at 17 or less. This will ensure the organization can meet or exceed current levels of service for the timely processing of development review applications.

2. **Does council support funding for Public Opinion polling and public education to support the ballot question(s) for future ballot questions under a budget proviso?**  
 Location of Funding Request: General Fund – Account 01-130-7430, \$50,000  
 Related Council Goal(s): Goal 2: Financial Sustainability  
 Tier: 1-Most Aligned  
 Council Direction: Council supports this request in the 2023 budget.

Council has discussed potential ballot questions for 2023 relating to revenue and potential charter amendments. If council wishes to pursue a ballot question for 2023, polling may be important to determine citizen interest and temperament towards the question and education will be important to ensure the citizenry is informed about the question. Ballot questions without polling may not align with the current desires of the citizenry, putting them at a disadvantage from the start. Without education on the subject, voters may not fully understand the question before them and potential impact on their city.

3. **Does council support funds of \$50,000 for a Revitalization Grant?**  
 Location of Funding Request: ARPA – Account 35-140-7430, \$50,000  
 Related Council Goal(s): Goal 2: Financial Sustainability, Goal 4: Good Governance  
 Tier: 1-Most Aligned  
 Council Direction: Council supports this request in the 2023 budget.

The revitalization grant program leverages public and private investment to maintain property values, attract and retain tenants and create an enjoyable customer experience. The revitalization grant program has been in place for a number of years in Littleton. The traditional revitalization grant program includes façade improvements, exterior lighting, landscaping and other exterior improvements which staff proposes to retain. In 2023, staff is requesting additional funds to enhance the program by providing funds for professional design assistance for storefronts (or window dressings) to boost curb appeal and amp up the shopping experience. Staff is also recommending revising the eligibility guidelines to maximize investment impacts.

## 2023 Budget Policy Questions (continued)

4. Does council support the addition of funds for a Traffic Ops Master Plan and 3D Mapping?  
 Location of Funding Request: 3A Sales Tax Capital Improvements Fund – 35-302-7890, \$250,000  
 Related Council Goal(s): Goal 3: Innovative Infrastructure, Goal 2: Financial Sustainability  
 Tier: 2-More Aligned  
 Council Direction: Council supports this request in the 2023 budget.

Create a Traffic Operations Master Plan. This plan will outline the asset management of the city's signalized traffic infrastructure, traffic signs, pavement striping, and other assets to create a long-term strategic plan on operations and maintenance of these systems. 3D mapping of signalized intersections will create detailed maps of the public and private assets in these intersections, which is critical when physically locating unseen assets for purposes of excavation by anyone working in the area. Lack of detailed mapping is very high risk because most of the information relies on institutional knowledge of two staff members.

5. Does council support the addition of funds for technology (software) to maintain existing service levels and add new strategic investments?  
 Location of Funding Request: – Gen fund Account 01-600-7360, \$178,000  
 Related Council Goal(s): Goal 3: Innovative Infrastructure, Goal 2: Financial Sustainability  
 Tier: 2-More Aligned  
 Council Direction: Council supports this request in the 2023 budget.

In support of Council's Goal 3: Innovative Infrastructure (I2) and strategically using one-time funding sources that became available during the pandemic, the city made several technology improvements that helped pave the way for process improvements, increased customer service capabilities, cyber security and risk mitigation, and continued support of this critical council goal. Some of these improvements were related to software subscriptions that require an annual renewal to maintain these services, including multifactor authentication, virtual court, a new website, body worn cameras, short term rentals, and an upgraded codification platform. Additionally, new software is being requested to improve capabilities and service levels in the areas of employee recruiting and recognition, safety training, small business support, and 3D GIS (geographic information systems) modeling.

6. Does council support the addition of a Project Coordinator (1.0 FTE)?  
 Location of Funding Request: 3A Sales Tax Capital Improvement Fund – Account 35-305-6XXX, \$84,815  
 Related Council Goal(s): Goal 3: Innovative Infrastructure, Goal 2: Financial Sustainability  
 Tier: 1-Most Aligned  
 Council Direction: Council supports this request in the 2023 budget.

With additional grant-funded projects and 3A funds, the volume of capital projects is anticipated to triple. Current staff does not have capacity to take on additional volume, and public outreach has been minimal to date.

## 2023 Budget Policy Questions (continued)

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, \$85,850

Related Council Goal(s): Goal 8: Good Governance, Goal 2: Financial Sustainability

Tier: 4-Least Aligned

Council Direction: Council supports this request in the 2023 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.

8. Does council support the creation of an Economic Development Strategy Plan?

Location of Funding Request: ARPA – Account 35-140-7430, \$50,000

Related Council Goal(s): Goal 2: Financial Sustainability, Goal 8: Good Governance

Tier: 1-Most Aligned

Council Direction: Council supports this request in the 2023 budget.

The last economic development strategy was adopted in 2013 and an updated Comprehensive Economic Development Strategy (CEDS) will provide relevant and actionable steps for economic development in today's market and in alignment with current policies - Envision Littleton, the Comprehensive Plan and the Unified Land Use Code. The CEDS will be a data driven, actionable framework to include conventional and innovative approaches to economic development focus areas to position Littleton at the forefront of economic development in the Denver metro area. The CEDS will produce specific service delivery recommendations and metric targets for 2023 and beyond. Strategy consulting services estimated at \$100,000 and implementation services estimated at \$50,000.

9. Does council support the addition of a Housing Policy Analyst?

Location of Funding Request: ARPA – Account 30-130-7430, \$100,000

Related Council Goal(s): Goal 6: Housing and Livability

Tier: 1-Most Aligned

Council Direction: Council supports this request in the 2023 budget

Housing Policy Analyst to provide a variety of analytical and administrative support functions aimed at increasing the supply of affordable housing in Littleton by providing analysis of programmatic policies, practices and procedures; making recommendations for operational policy and procedure changes, conducting needs assessments, feasibility studies, and research for assigned projects. This would be a dedicated resource to facilitate the implementation of the Inclusionary Housing Ordinance and develop the next steps in the city's housing strategy to eliminate gaps prior to the next Citywide Comprehensive Plan.



## 2023 Budget Policy Questions (continued)

### 10. Does council support the addition of funds for Emerald Ash Beetle prevention program?

Location of Funding Request: General Fund – Account 01-303-7430, \$121,000

Related Council Goal(s): Goal 7: Environmental Stewardship, Goal 2: Financial Sustainability, Goal 3: Innovative Infrastructure, Goal 8: Good Governance

Tier: 2-More Aligned

Council Direction: Council supports this request in the 2023 budget.

Emerald Ash Borer (EAB) Prevention program is the beginning of a 5-year program to remove, treat and do replacement plantings in to address the effects of EAB. Without program, Littleton should be prepared to lose 15% of tree canopy.

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

Location of Funding Request: General Fund – Account 01-303-6XXX, \$71,535

Related Council Goal(s): Goal 7: Environmental Stewardship, Goal 2: Financial Sustainability, Goal 3: Innovative Infrastructure, Goal 8: Good Governance

Tier: 2-More Aligned

Council Direction: Council supports this request in the 2023 budget

In 2021, the city hired an arborist who has started an urban forestry management plan and assessment of existing conditions. The city has been able to address prominent hazards, but the amount of work needed far exceeds the capacity of one properly trained person to do safely. Contracted work is two to three times the cost of doing in house, and lead times vary but can take up to several months. The amount of deferred work combined with the need to start planting more trees to maintain tree canopy will be a full-time job for the arborist and additional forestry technician. To address the years of backlogged maintenance and keep a healthy tree canopy, along with ensuring the safety of staff, an additional forestry technician is needed.

### 12. Does council support the addition of a Deputy City Manager (1.0 FTE)?

Location of Funding Request: General Fund – Account 01-130-6XXX, \$275,000

Related Council Goal(s): Position will support all council goals

Tier: 1-Most Aligned

Council Direction: Council supports this request in the 2023 budget

A Deputy City Manager would provide more consistent coordination of city-wide initiatives and functional support for staff and projects. Operations focus including the below and more.

Development & Implementation: Ongoing monitoring of City Strategic Action Plan implementation, oversight/preparation of updates to City Council; communication with departments/employees. Operational Planning - Oversight & Coordination: oversight of department strategic and operational plan development; alignment with City direction; CMO Department plan development organizational culture, budget, and systems.

## 2023 Budget Policy Questions (continued)

**13. Does council support the addition of a Business Support Assistant/Front Desk Admin Assistant (1.0 FTE)?**

Location of Funding Request: General Fund – Account 01-174-6XXX, \$68,998

Related Council Goal(s): Goal 8: Good Governance

Tier: 2-More Aligned

Council Direction: Council supports this request in the 2023 budget

Continued increase service level as the front desk reception. This position has changed to a high touch customer service role, assisting all employees and citizens who access the building with building access and security.

**14. Does council support the addition of a Senior Code Compliance Officer (1.0 FTE)?**

Location of Funding Request: General Fund – Account 01-321-6XXX, \$81,120

Related Council Goal(s): Goal 8: Good Governance

Tier: 2 – More aligned

Council Direction: Council supports this request in the 2023 budget

Increased code compliance activity to include addition of proactive enforcement in commercial corridors, improved response to and enforcement of residential complaints, and possible post-COVID reinstatement of community-based programs such as electronic recycling and large debris collection.

**15. Digital Media Technician Does Council support the funding of an additional Police Digital Media Technician (1.0 FTE)?**

Location of Funding Request: General Fund – Account 01-201-6XXX, \$125,144 Includes 1.0 FTE and 6 months of funding for previously approved FTE in 2022.

Related Council Goal(s): Goal 8: Good Governance

Tier: 2-More Aligned

Council Direction: Council supports this request in the 2023 budget

The Colorado State Legislature enacted legislation in 2020 which mandates all police departments in the state implement a Body-Worn Camera (BWC) program within their agencies by July 1, 2023. The LPD began implementation towards a full BWC program during the 2022 budget year. The program required the acquisition of hardware, software, cloud-based digital media storage, and 2 new FTE to serve as Digital Media Technicians (DMT) who ensure the department complies with legal requirements related to retention and release of BWC media. The department hired 1 DMT in 2022 and plans to hire the 2nd in 2023 as the BWC program is fully implemented.

## 2023 Budget Policy Questions (continued)

**16. Does council support the addition of funds of \$50,000 for a Diversity Equity Inclusion audit?**

Location of Funding Request: – Account 01-174-7430, \$50,000

Related Council Goal(s): Goal 8: Good Governance

Tier: 1-Most Aligned

Council Direction: Council supports this request in the 2023 budget

A DEI audit and survey to help create base-line data for DEI Program and efforts to improve the city's culture and reduce risk by identifying areas of concern as it relates to Diversity, Equity and Inclusion.

**17. Does council support the addition of funds for an IGA with Arapahoe County for Emergency Management services of \$66,000?**

Location of Funding Request: Account 01-203-6010, \$66,000

Related Council Goal(s): Goal 2: Financial Sustainability, Goal 8: Good Governance

Tier: 2-More Aligned

Council Direction: Council supports this request in the 2023 budget

Funds support a dedicated resource for emergency operations administration and planning. Provide training, staffing, and response for city's management of large-scale incidents including natural disasters, weather-related incidents, large fires, haz-mat extended incidents, and large-scale criminal incidents.

**18. Does council support the addition of funds for a School Resource Police Officer (1.0 FTE)?**

Location of Funding Request: Account 01-203-6XXX, \$25,000 in new funding

Related Council Goal(s): Goal 8: Good Governance

Tier: 1-Most Aligned

Council Direction: Council supports this request in the 2023 budget

In 2023, LPS will need an additional School Resource Police Officer. LPS provides funding that will offset the cost of assigned positions. As a result of this request, additional sworn supervisory staff (a sergeant) will be needed to support LPS and manage the team of SRO's, leaving a vacant administrative position. As part of this request, the position will be civilianized and be responsible for coordinating all support services for the department including, but not limited to, in-service and new-officer training, recruiting and hiring, volunteer services, Citizen's Academy, officer extra duty and secondary employment, and department equipment inventory.

## Department Budget Highlights

### City Clerk

- The 2023 budget includes the request of \$40,000 to conduct a city-wide assessment of records management.

### Communications & Marketing

- The 2023 budget includes a request of \$17,498 to increase a part time Digital Media Specialist from .75 FTE to 1.0 FTE.

### Public Works

- The 2023 budget includes an increase of \$50,000 for increased fire/safety costs, HVAC professional techs, design and engineering needs.
- The department will continue these annual replacements and capital projects:
  - ADA Improvements - \$100,000
  - Building Maintenance/Improvements - \$375,000
  - Traffic Signal Program - \$150,000
  - Pavement Management Projects - \$1,331,099
  - Traffic Calming - \$25,000
  - Fleet Vehicle and Equipment Replacements - \$725,000
  - Committed Street Maintenance - \$2,933,037
- The 2023 budget includes 3A Funding of \$17,670,000 for projects in the following categories: Infrastructure Expenditures, Conservation & Grounds, Public Safety/Security, seed funding for the fleet and IT/Equipment funds, Facilities Maintenance Capital and Building Construction/Upgrades such as Design for Building #2 and 3 including direct and overhead allocations.
- The department recommends a 5% rate increase in 2023 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 2023 South Platte Water Renewal Partners 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 2023 is \$8,344,819. The city's 50% share of the total capital projects is \$7,257,742 (operations and capital are combined in line item 41-311-7417).
- The department recommends a 15% rate increase in 2023 for the Storm Drainage fee. The revenues collected within the storm drainage utility fund are used to pay for operational, maintenance and repairs of the storm drainage system. The rate increase will result in \$346,600 additional revenue.

### Library

- The 2023 budget includes a request for \$26,000 for makerspace aka "The Studio@Bemis". Opened in mid-2021, it is equipped with technology and equipment for making and creating. Classes, open studio time, and one-on-one studio time, and one-on-one studio appointments are available on a monthly basis. Additional funds to help keep up pace of demand.

## **Department Budget Highlights (continued)**

### **Museum**

- The 2023 budget includes funds of \$31,200 to hire a temporary but qualified part-time Public Art Administrative staff person. They will administer the Lodgers Tax grants and mural program and project management for other large public art projects.
- It also includes the request to add 2 hours per week to each of the two Historic Site Interpreters and increasing each position from 0.75 FTE to 0.80 FTE at a total cost of \$5,700.

### **Community Development**

- The 2023 budget includes a request of \$15,000 for funding to maintain code compliance activity of reactive and proactive enforcement to address the homeless population.

### **Economic Development**

- The 2023 budget includes a request of \$25,000 to perform Economic Analysis as a baseline for the Economic Development Strategic Plan.

### **General Operations (City-Wide)**

- The Fleet fund has been established to provide funding for vehicle and equipment replacements. In 2023, funding will be from the general operations division as the city develops a fleet allocation policy to be implemented in 2024.

### **Transfers Out**

- The City anticipates transferring \$97,765 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 \$3.4M from the General Fund to the Capital Reserve Account in January 2023.

### **Departments with no notable Budget Highlights**

- City Council, City Attorney, Communications & Marketing, Finance, Procurement, Municipal Court, Human Resources, Information Technology and Police.

## 2023 Budget Overview All Funds

### 2021 Actual, 2022 Adopted Budget, 2022 Year-End Estimate and 2023 Adopted Budget

	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget	2022 Estimated to 2023 Adopted % Change
<b>General Fund</b>					
Beginning Fund Balance	\$14,355,720	\$12,759,878	\$18,126,371	\$20,668,905	14%
Revenues	49,689,507	48,073,689	53,744,824	55,578,138	3%
<b>Total Sources</b>	<b>64,045,226</b>	<b>60,833,567</b>	<b>71,871,195</b>	<b>76,247,043</b>	<b>6%</b>
Expenditures	45,918,847	49,343,060	51,202,291	55,855,462	9%
Ending Fund Balance	18,126,379	11,490,507	20,668,905	20,391,581	-1%
<b>Total Uses</b>	<b>64,045,226</b>	<b>60,833,567</b>	<b>71,871,195</b>	<b>76,247,043</b>	<b>6%</b>
<b>Capital Projects Fund</b>					
Beginning Fund Balance	6,901,651	2,893,511	6,583,344	1,034,447	-84%
Revenues	6,591,771	6,291,470	6,854,734	6,547,771	-4%
<b>Total Sources</b>	<b>13,493,422</b>	<b>9,184,981</b>	<b>13,438,078</b>	<b>7,582,218</b>	<b>-44%</b>
Expenditures	6,910,077	7,827,737	12,403,631	6,696,096	-46%
Ending Fund Balance	6,583,345	1,357,244	1,034,447	886,122	-14%
<b>Total Uses</b>	<b>13,493,422</b>	<b>9,184,981</b>	<b>13,438,078</b>	<b>7,582,218</b>	<b>-44%</b>
<b>3A Sales Tax Capital Improvement Fund</b>					
Beginning Fund Balance	-	-	-	6,511,195	N/A
Revenues	-	-	8,908,945	11,164,156	25%
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>8,908,945</b>	<b>17,675,351</b>	<b>98%</b>
Expenditures	-	-	2,397,750	17,670,000	637%
Ending Fund Balance	-	-	6,511,195	5,351	-100%
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>8,908,945</b>	<b>17,675,351</b>	<b>98%</b>
<b>Conservation Trust Fund</b>					
Beginning Fund Balance	199,802	277,999	346,023	242,766	-30%
Revenues	289,037	254,448	300,192	254,855	-15%
<b>Total Sources</b>	<b>488,838</b>	<b>532,447</b>	<b>646,215</b>	<b>497,621</b>	<b>-23%</b>
Expenditures	142,816	403,449	403,449	215,526	-47%
Ending Fund Balance	346,023	128,998	242,766	282,095	16%
<b>Total Uses</b>	<b>488,838</b>	<b>532,447</b>	<b>646,215</b>	<b>497,621</b>	<b>-23%</b>
<b>Consolidated Special Revenue Fund</b>					
Beginning Fund Balance	209,414	145,855	254,307	206,153	-19%
Revenues	85,473	124,730	114,952	79,404	-31%
<b>Total Sources</b>	<b>294,887</b>	<b>270,585</b>	<b>369,259</b>	<b>285,557</b>	<b>-23%</b>
Expenditures	40,580	253,510	163,106	121,702	-25%
Ending Fund Balance	254,307	17,075	206,153	163,855	-21%
<b>Total Uses</b>	<b>294,887</b>	<b>270,585</b>	<b>369,259</b>	<b>285,557</b>	<b>-23%</b>



## 2021 Actual, 2022 Adopted Budget, 2022 Year-End Estimate and 2023 Adopted Budget

	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget	2022 Estimated to 2023 Adopted % Change
<b>Grants Fund</b>					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	711,705	6,428,045	3,743,368	12,507,713	234%
<b>Total Sources</b>	<b>711,705</b>	<b>6,428,045</b>	<b>3,743,368</b>	<b>12,507,713</b>	<b>234%</b>
Expenditures	711,705	6,428,045	3,743,368	12,507,713	234%
Ending Fund Balance	-	-	-	-	N/A
<b>Total Uses</b>	<b>711,705</b>	<b>6,428,045</b>	<b>3,743,368</b>	<b>12,507,713</b>	<b>234%</b>
<b>ARPA Grants Fund</b>					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	208,474	-	8,323,892	1,640,000	-80%
<b>Total Uses</b>	<b>208,474</b>	<b>-</b>	<b>8,323,892</b>	<b>1,640,000</b>	<b>-80%</b>
Expenditures	208,474	-	8,323,892	1,640,000	-80%
Ending Fund Balance	-	-	-	-	N/A
<b>Total Uses</b>	<b>208,474</b>	<b>-</b>	<b>8,323,892</b>	<b>1,640,000</b>	<b>-80%</b>
<b>Open Space Fund</b>					
Beginning Fund Balance	3,115,285	3,066,463	4,241,466	2,712,221	-36%
Revenues	2,108,724	1,743,498	1,612,079	2,238,834	39%
<b>Total Sources</b>	<b>5,224,009</b>	<b>4,809,961</b>	<b>5,853,545</b>	<b>4,951,055</b>	<b>-15%</b>
Expenditures	982,543	2,520,367	3,141,324	4,535,000	44%
Ending Fund Balance	4,241,466	2,289,594	2,712,221	416,055	-85%
<b>Total Uses</b>	<b>5,224,009</b>	<b>4,809,961</b>	<b>5,853,545</b>	<b>4,951,055</b>	<b>-15%</b>
<b>Impact Fee Funds</b>					
Beginning Fund Balance	3,887,975	3,200,621	4,019,393	2,893,096	-28%
Revenues	1,106,549	525,750	140,797	655,049	365%
<b>Total Sources</b>	<b>4,994,524</b>	<b>3,726,371</b>	<b>4,160,190</b>	<b>3,548,145</b>	<b>-15%</b>
Expenditures	975,131	845,000	1,267,094	2,250,000	78%
Ending Fund Balance	4,019,393	2,881,371	2,893,096	1,298,145	-55%
<b>Total Uses</b>	<b>4,994,524</b>	<b>3,726,371</b>	<b>4,160,190</b>	<b>3,548,145</b>	<b>-15%</b>
<b>Geneva Village Fund</b>					
Beginning Cash Balance	76,940	66,120	73,211	92,622	27%
Revenues	145,669	196,741	189,925	178,415	-6%
<b>Total Sources</b>	<b>222,609</b>	<b>262,861</b>	<b>263,136</b>	<b>271,037</b>	<b>3%</b>
Expenditures	148,512	164,861	170,514	173,037	1%
Adjustment to GAAP Basis	887	-	-	-	N/A
Ending Cash Balance	73,210	98,000	92,622	98,000	6%
<b>Total Uses</b>	<b>222,609</b>	<b>262,861</b>	<b>263,136</b>	<b>271,036</b>	<b>3%</b>
<b>Sewer Utility Enterprise Fund</b>					
Beginning Cash Balance	23,273,968	20,146,778	23,037,901	15,405,333	-33%
Revenues	18,753,497	18,131,231	18,071,642	19,183,137	6%
<b>Total Sources</b>	<b>42,027,466</b>	<b>38,278,009</b>	<b>41,109,543</b>	<b>34,588,470</b>	<b>-16%</b>
Expenditures	14,655,369	24,908,407	25,704,210	25,591,065	0%
Adjustment to GAAP Basis	4,334,195	-	-	-	N/A
Ending Cash Balance	23,037,901	13,369,603	15,405,333	8,997,405	-42%
<b>Total Uses</b>	<b>42,027,466</b>	<b>38,278,009</b>	<b>41,109,544</b>	<b>34,588,469</b>	<b>-16%</b>

## 2021 Actual, 2022 Adopted Budget, 2022 Year-End Estimate and 2023 Adopted Budget

	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget	2022 Estimated to 2023 Adopted % Change
<b>Storm Drainage Enterprise Fund</b>					
Beginning Cash Balance	351,582	328,955	397,765	702,954	77%
Revenues	2,654,188	2,610,056	2,837,704	3,208,834	13%
<b>Total Sources</b>	<b>3,005,770</b>	<b>2,939,011</b>	<b>3,235,469</b>	<b>3,911,788</b>	<b>21%</b>
Expenditures	1,329,464	2,285,020	2,532,515	2,776,800	10%
Adjustment to GAAP Basis	1,278,541	-	-	-	N/A
Ending Cash Balance	397,765	653,991	702,954	1,134,988	61%
<b>Total Uses</b>	<b>3,005,770</b>	<b>2,939,011</b>	<b>3,235,469</b>	<b>3,911,788</b>	<b>21%</b>
<b>Employee Insurance Fund</b>					
Beginning Fund Balance	3,554,933	3,399,649	2,245,056	1,349,961	-40%
Revenues	5,472,453	5,714,970	6,346,399	7,253,590	14%
<b>Total Sources</b>	<b>9,027,386</b>	<b>9,114,619</b>	<b>8,591,455</b>	<b>8,603,551</b>	<b>0%</b>
Expenditures	6,782,330	5,926,276	7,241,494	7,761,825	7%
Ending Fund Balance	2,245,056	3,188,343	1,349,961	841,726	-38%
<b>Total Uses</b>	<b>9,027,386</b>	<b>9,114,619</b>	<b>8,591,455</b>	<b>8,603,551</b>	<b>0%</b>
<b>Fleet Maintenance Fund</b>					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	-	-	-	3,700,670	N/A
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,700,670</b>	<b>N/A</b>
Expenditures	-	-	-	2,989,385	N/A
Ending Fund Balance	-	-	-	711,285	N/A
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,700,670</b>	<b>N/A</b>
<b>Information Technology/Equipment Fund</b>					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	-	-	-	550,000	N/A
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>550,000</b>	<b>N/A</b>
Expenditures	-	-	-	550,000	N/A
Ending Fund Balance	-	-	-	-	N/A
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>550,000</b>	<b>N/A</b>
<b>Property &amp; Liability Fund</b>					
Beginning Fund Balance	694,166	598,463	974,768	1,054,271	8%
Revenues	1,211,894	1,107,667	922,001	986,385	7%
<b>Total Sources</b>	<b>1,906,060</b>	<b>1,706,130</b>	<b>1,896,769</b>	<b>2,040,657</b>	<b>8%</b>
Expenditures	931,292	1,058,814	842,498	986,710	17%
Ending Fund Balance	974,768	647,316	1,054,271	1,053,947	0%
<b>Total Uses</b>	<b>1,906,060</b>	<b>1,706,130</b>	<b>1,896,769</b>	<b>2,040,657</b>	<b>8%</b>
<b>Total</b>					
Beginning Fund/Cash Balance	56,621,436	46,884,291	60,299,605	52,873,923	-12%
Revenues	89,028,941	91,202,295	112,111,454	125,726,952	12%
<b>Total Sources</b>	<b>\$145,650,377</b>	<b>\$138,086,586</b>	<b>\$172,411,059</b>	<b>\$178,600,876</b>	<b>4%</b>
Expenditures	79,737,140	101,964,546	119,537,136	142,320,321	19%
Adjustment to GAAP Basis	5,613,623	-	-	-	N/A
Ending Fund/Cash Balance	60,299,614	36,122,042	52,873,923	36,280,554	-31%
<b>Total Uses</b>	<b>\$145,650,377</b>	<b>\$138,086,587</b>	<b>\$172,411,059</b>	<b>\$178,600,874</b>	<b>4%</b>

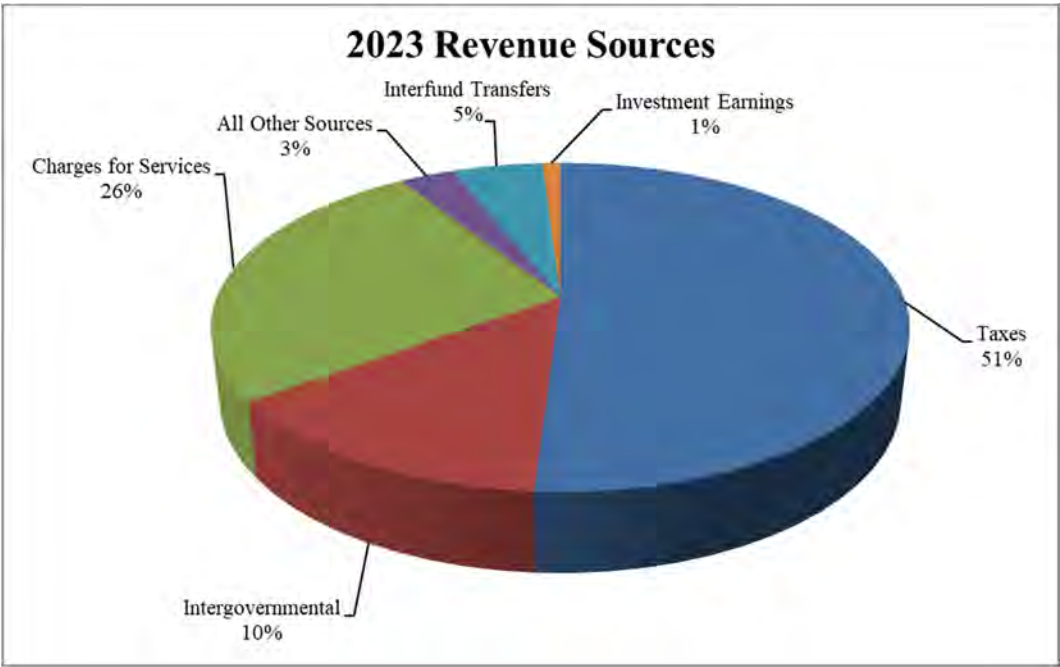
## Explanations of Changes in Fund/Cash Balances in 2023

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.

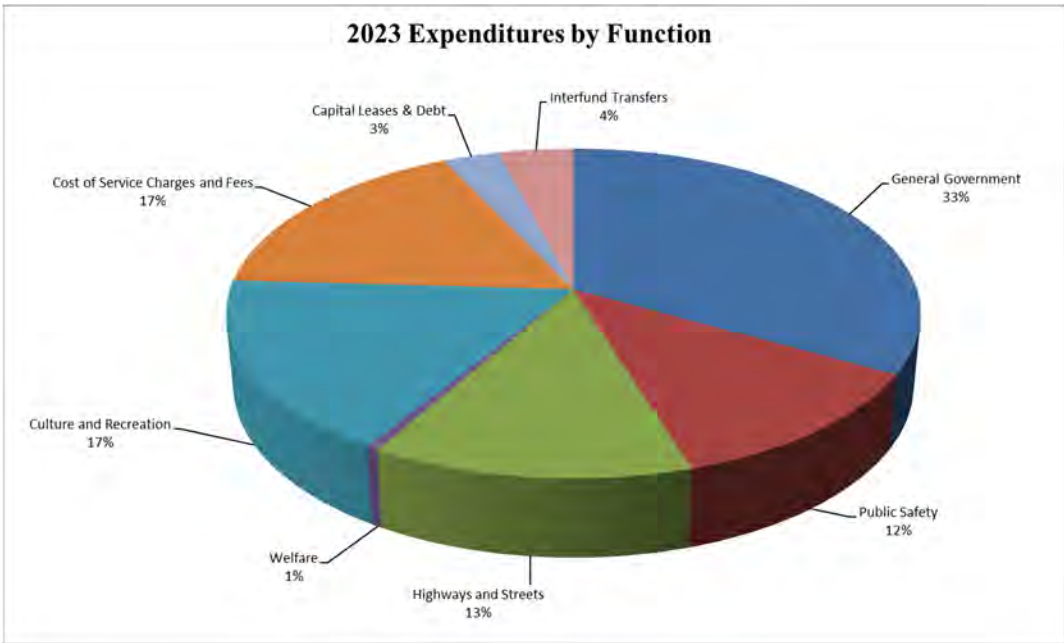
Fund	2022 Year-End Estimate	2023 Adopted Budget	Difference		% of Total Change
<b>Capital Projects Fund</b> Recurring capital replacements, lease payments and capital improvements do not have a sustainable revenue source. The five-year CIP plan has been fiscally constrained, resulting in decreased ability to fund capital projects.	1,034,447	886,122	(148,325)	-14.3%	0.9%
<b>3A Sales Tax Capital Improvement Fund</b> The 3A Sales Tax Capital Improvement Fund was created in 2022 to account for revenues from the 0.75% sales and tax rate increase approved by voters in November 2021.	6,511,195	5,351	(6,505,844)	-100%	39%
<b>Conservation Trust Fund</b> A significant capital project was budgeted for the Library and Museum in 2021.	242,766	282,095	39,329	16.2%	-0.2%
<b>Consolidated Special Revenue Fund</b> Strategic drawdown of accumulated balances in Defensive Driving, Mindell Stein, Fine Arts Committee and Sterne-Elder are funded in 2023.	206,153	163,855	(42,298)	-20.5%	0.3%
<b>Open Space Fund</b> Ending fund balance decrease is due to Open Space projects in 2023.	2,712,221	416,055	(2,296,166)	-84.7%	13.8%
<b>Impact Fees Fund</b> Ending fund balance decrease is due to capital projects in 2023.	2,893,096	1,298,145	(1,594,951)	-55.1%	9.6%
<b>Sewer Utility Enterprise</b> 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.	15,405,333	8,997,405	(6,407,928)	-41.6%	38.6%
<b>Storm Drainage Enterprise</b> Approved rate increase in 2023 to maintain and rebuild infrastructure that is at risk of failing.	702,954	1,134,988	432,034	61.5%	-2.6%
<b>Employee Insurance Fund</b> A 16.4% increase in health premium rates is anticipated in 2023.	1,349,961	841,726	(508,234)	-37.6%	3.1%
<b>Other Funds (&lt;10% Change)</b>					
General Fund	20,668,905	20,391,581	(277,323)	-1.3%	1.7%
ARPA Grants	-	-	-	0.0%	0.0%
Geneva Village Fund	92,622	98,000	5,378	5.8%	0.0%
Fleet Maintenance	-	711,285	711,285	N/A	N/A
Information Technology/Equipment Fund	-	-	-	0.0%	0.0%
Property & Liability Fund	1,054,271	1,053,947	(324)	0.0%	0.0%
Grant Fund	-	-	-	0.0%	0.0%
<b>Total All Fund/Cash Balances</b>	<b>\$ 52,873,923</b>	<b>\$ 36,280,554</b>	<b>\$(16,593,370)</b>	<b>-31.4%</b>	<b>100.0%</b>

Comparison of Revenues and Expenditures

Projected 2023 revenue for all funds totals \$125,726,952. The top three sources of revenues are Taxes (\$64,839,573 or 51%), Charges for Services (\$32,613,747 or 26%) and Intergovernmental (\$17,748,633 or 14%). The remaining 9% of revenues are from other sources, investment earnings and interfund transfers.



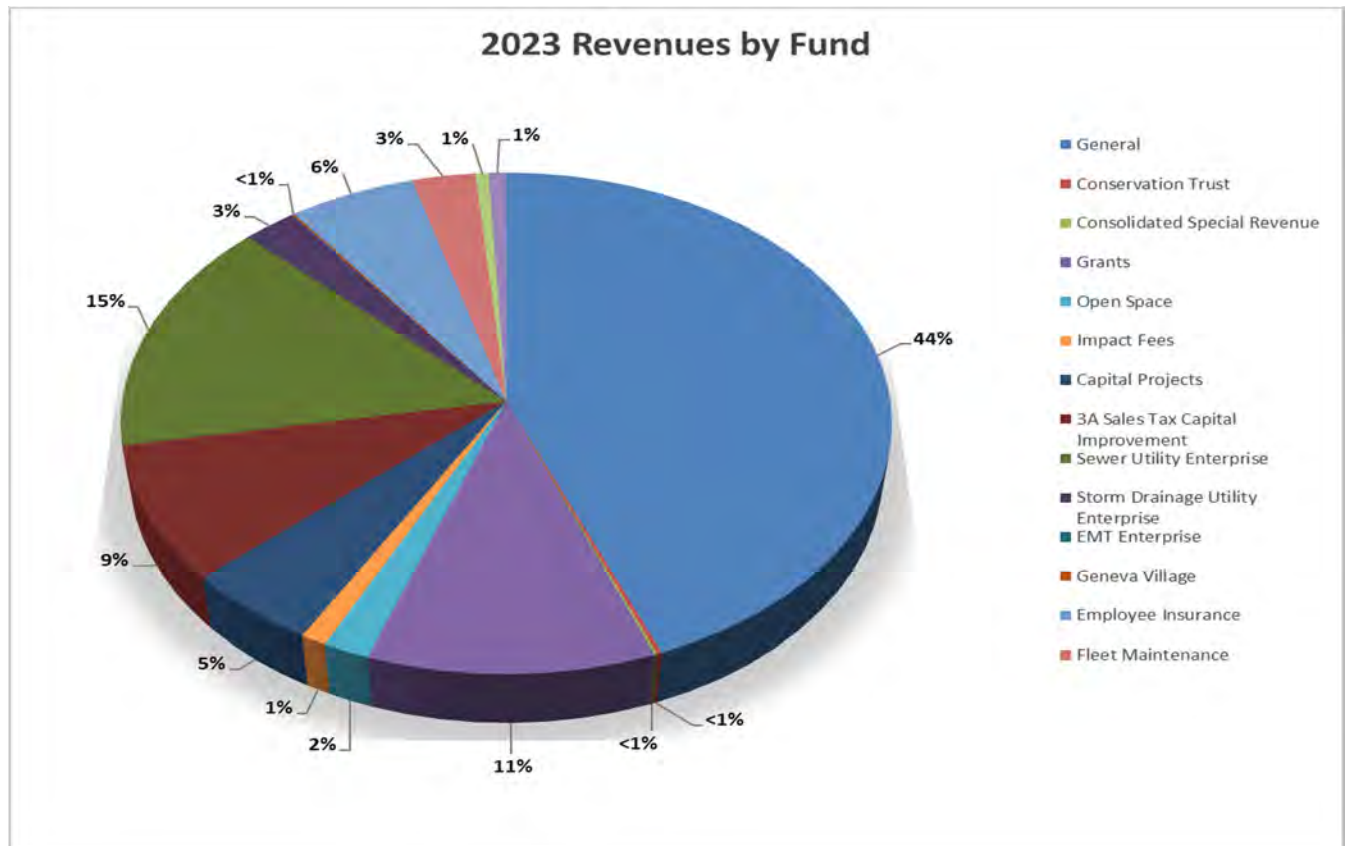
Projected 2023 expenditure for all funds totals \$142,320,322. General Government expenditures make up the greatest portion at 33%. Cost of Service is 17% of the total, Culture and Recreation is 17%, Highways and Streets is 13%, and Public Safety is 12%. The remaining 8% of expenditures covers Interfund Transfers, Capital Leases & Debt and Welfare.



## Comparison of Revenues and Expenditures

Projected 2023 revenue for all funds totals \$125,726,952. General Fund revenues make up the greatest portion at 44%. Sewer Utility Enterprise revenue is 15% of the total, Grants Fund is 11%, 3A Sales Tax Capital Improvement Fund is 9%, Employee Insurance Fund is 6%, and Capital Projects Fund is 5%. The remaining funds make up the difference of 10%.

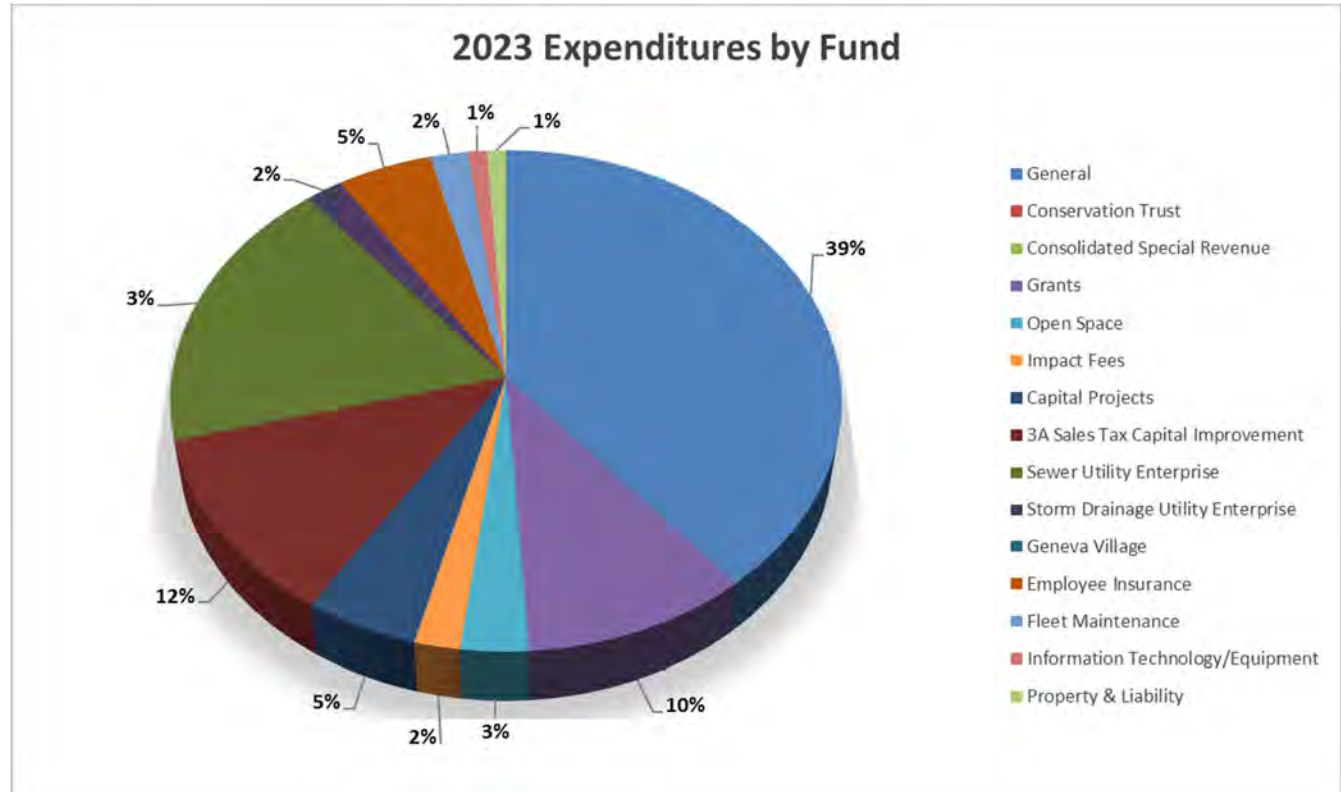
Comparison of Revenues						
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
General	\$ 49,334,494	\$ 41,640,299	\$ 49,689,507	\$ 48,073,689	\$ 53,744,824	55,578,138
Conservation Trust	282,025	254,174	289,037	254,448	300,192	254,855
Consolidated Special Revenue	136,276	136,569	85,473	124,730	114,952	79,404
Grants	79,627	4,921,063	920,179	6,428,045	12,067,260	14,147,713
Open Space	2,489,167	1,884,428	2,108,724	1,743,498	1,612,079	2,238,834
Impact Fees	982,502	242,618	1,106,548	525,750	140,798	655,049
Capital Projects	3,852,166	6,060,404	6,591,771	6,291,470	6,854,734	6,547,771
3A Sales Tax Capital Improvement	-	-	-	-	8,908,945	11,164,156
Sewer Utility Enterprise	18,427,251	16,704,363	18,753,497	18,131,231	18,071,642	19,183,137
Storm Drainage Utility Enterprise	919,923	1,353,456	2,654,188	2,610,056	2,837,704	3,208,834
EMT Enterprise	194,719	-	-	-	-	-
Geneva Village	126,887	158,536	145,669	196,741	189,925	178,415
Employee Insurance	5,168,593	5,260,515	5,472,453	5,714,970	6,346,399	7,253,590
Fleet Maintenance	-	-	-	-	-	3,700,670
Information Technology/Equipment	-	-	-	-	-	550,000
Property & Liability	931,334	888,835	1,211,894	1,107,667	922,001	986,385
<b>Total</b>	<b>\$ 82,924,964</b>	<b>\$ 79,505,260</b>	<b>\$ 89,028,940</b>	<b>\$ 91,202,295</b>	<b>\$ 112,111,455</b>	<b>\$ 125,726,952</b>



## Comparison of Revenues and Expenditures

Projected 2023 expenditure for all funds totals \$142,320,322. General Fund expenditures make up the greatest portion at 39%. Sewer Utility Enterprise is 18% of the total, 3A Sales Tax Capital Improvement Fund is 12%, Grants Fund is 10%, Capital Projects Fund is 5%, and Employee Insurance Fund is 5%. The remaining funds make up the difference of 11%.

Comparison of Expenditures						
	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
General	\$ 49,788,841	\$ 43,158,967	\$ 45,918,847	\$ 49,343,060	\$ 51,202,291	\$ 55,855,462
Conservation Trust	404,426	211,578	142,816	403,449	403,449	215,526
Consolidated Special Revenue	76,435	189,545	40,580	253,510	163,106	121,702
Grants	79,627	4,921,063	920,179	6,428,045	12,067,260	14,147,713
Open Space	1,867,658	1,935,261	982,543	2,520,367	3,141,324	4,535,000
Impact Fees	540,236	279,332	975,131	845,000	1,267,094	2,250,000
Capital Projects	8,172,757	7,216,007	6,910,077	7,827,737	12,403,631	6,696,096
3A Sales Tax Capital Improvement	-	-	-	-	2,397,750	17,670,000
Sewer Utility Enterprise	13,751,615	15,818,118	14,655,369	24,908,407	25,704,210	25,591,065
Storm Drainage Utility Enterprise	952,673	1,451,978	1,329,464	2,285,020	2,532,515	2,776,800
Geneva Village	163,818	99,280	148,512	164,861	170,514	173,037
Employee Insurance	4,665,405	5,416,104	6,782,329	5,926,276	7,241,494	7,761,825
Fleet Maintenance	-	-	-	-	-	2,989,385
Information Technology/Equipment	-	-	-	-	-	550,000
Property & Liability	796,636	667,794	931,292	1,058,814	842,498	986,710
<b>Total</b>	<b>\$ 81,260,127</b>	<b>\$ 81,365,027</b>	<b>\$ 79,737,139</b>	<b>\$ 101,964,546</b>	<b>\$ 119,537,136</b>	<b>\$ 142,320,321</b>





**All Funds**  
**2019-2023 Summary of Estimated Financial Sources and Uses**

	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Revenues</b>						
Taxes:						
Sales & Use	\$ 34,875,932	\$ 32,353,616	\$ 40,330,740	\$ 37,592,348	\$ 52,993,440	\$ 56,786,548
Property	5,712,949	1,969,126	1,970,302	2,137,571	2,137,657	2,180,410
Specific Ownership	454,188	143,057	138,960	137,882	137,882	141,727
Cigarette	181,581	234,124	225,034	208,000	208,000	208,000
Highway Users	1,690,531	1,251,756	1,494,784	1,367,567	1,367,567	1,481,099
Building Use	1,647,204	1,205,574	1,685,518	1,500,000	1,500,000	1,515,000
Franchise Fees	2,230,948	2,168,514	2,329,639	2,339,992	2,477,244	2,526,789
License and Permits	1,385,278	1,217,578	1,447,223	1,751,250	1,244,475	1,244,475
Intergovernmental	3,759,127	8,016,360	4,483,558	9,402,502	14,951,721	17,748,633
Charges for Services	25,914,312	23,678,628	28,972,779	28,523,091	28,129,579	32,613,747
Fines & Forfeitures	739,032	321,570	143,873	325,000	150,000	250,000
Investment Earnings	2,124,297	1,254,696	(462,553)	770,244	996,576	847,433
Miscellaneous	1,975,690	2,540,660	3,034,184	1,865,945	2,536,411	2,007,342
<b>Total Revenues</b>	<b>82,691,069</b>	<b>76,355,259</b>	<b>85,794,040</b>	<b>87,921,392</b>	<b>108,830,552</b>	<b>119,551,204</b>
<b>Expenditures</b>						
General Government	24,940,156	31,247,031	31,810,304	32,820,358	44,052,334	46,528,145
Public Safety	22,995,006	14,348,040	15,059,485	15,786,023	17,472,445	17,427,699
Highways and Streets	6,764,765	6,135,642	5,919,836	12,453,681	10,591,399	19,388,892
Welfare	538,043	438,670	225,752	265,049	461,593	431,955
Culture and Recreation	7,765,647	7,215,195	5,886,992	8,540,574	13,011,552	24,030,639
Cost of Service Charges and Fees	11,312,951	13,813,698	12,579,645	23,800,149	24,849,100	24,988,243
Capital/Leases/Debt	6,709,665	5,016,751	5,020,229	5,017,809	5,017,809	3,924,000
<b>Total Expenditures</b>	<b>81,026,233</b>	<b>78,215,027</b>	<b>76,502,243</b>	<b>98,683,643</b>	<b>115,456,233</b>	<b>136,719,573</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	233,895	3,150,000	3,234,900	3,280,903	3,280,903	6,175,748
Transfers Out	(233,895)	(3,150,000)	(3,234,900)	(3,280,903)	(4,080,903)	(5,600,748)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(800,000)</b>	<b>575,000</b>
<b>Excess (Deficiency) of Financial Sources over Financial Uses</b>	<b>1,664,836</b>	<b>(1,859,768)</b>	<b>9,291,797</b>	<b>(10,762,251)</b>	<b>(7,425,681)</b>	<b>(16,593,369)</b>
<b>Adjustment to Budget Basis</b>	<b>(3,866,754)</b>	<b>(3,081,746)</b>	<b>(5,613,623)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund/Cash Balance, Beginning of Year</b>	<b>\$ 63,764,863</b>	<b>\$ 61,562,945</b>	<b>\$ 56,621,431</b>	<b>\$ 46,884,288</b>	<b>\$ 60,299,605</b>	<b>\$ 52,873,924</b>
<b>Fund/Cash Balance, End of Year</b>	<b>\$ 61,562,945</b>	<b>\$ 56,621,431</b>	<b>\$ 60,299,605</b>	<b>\$ 36,122,037</b>	<b>\$ 52,873,924</b>	<b>\$ 36,280,555</b>

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

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Photo by Evon Holladay

**General Fund**  
**2019-2023 Summary of Estimated Financial Sources and Uses**

	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Revenues</b>						
Taxes:						
Sales & Use	\$ 34,875,932	\$ 32,353,616	\$ 40,330,740	\$ 37,592,348	\$ 44,259,180	\$ 45,752,616
Property	5,712,949	1,969,126	1,854,959	2,137,571	2,137,657	2,180,410
Specific Ownership	454,188	143,057	138,960	137,882	137,882	141,727
Cigarette	181,581	234,124	225,034	208,000	208,000	208,000
Franchise Fees	2,230,948	2,168,514	2,329,639	2,339,992	2,477,244	2,526,789
License and Permits	1,393,597	1,230,818	1,460,619	1,765,810	1,276,475	1,276,475
Intergovernmental	1,001,277	925,611	940,837	932,220	947,940	1,037,940
Charges for Services	1,339,162	798,376	1,090,649	1,366,750	1,056,170	1,083,820
Fines & Forfeitures	749,590	321,970	150,295	325,000	150,000	250,000
Investment Earnings	455,817	280,759	(121,741)	254,716	200,000	200,000
Miscellaneous	939,453	1,214,327	1,174,172	1,013,400	894,276	920,361
<b>Total Revenues</b>	<b>49,334,494</b>	<b>41,640,299</b>	<b>49,574,164</b>	<b>48,073,689</b>	<b>53,744,824</b>	<b>55,578,138</b>
<b>Expenditures</b>						
General Government	16,898,031	16,731,388	17,504,520	19,880,208	20,188,346	22,171,743
Public Safety	22,006,497	13,269,915	14,860,954	15,335,873	15,714,333	16,838,476
Highways and Streets	4,749,608	4,493,053	4,754,953	5,363,619	5,734,216	6,027,428
Welfare	538,043	438,670	112,578	265,049	461,593	416,185
Culture and Recreation	5,306,369	5,026,528	4,659,429	5,217,408	5,822,899	6,875,883
Capital Outlay	95,574	49,412	676,177	-	-	-
<b>Total Expenditures</b>	<b>49,594,122</b>	<b>40,008,967</b>	<b>42,568,611</b>	<b>46,062,157</b>	<b>47,921,388</b>	<b>52,329,714</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(194,719)	(3,150,000)	(3,234,900)	(3,280,903)	(3,280,903)	(3,525,748)
<b>Total Other Financing Sources (Uses)</b>	<b>(194,719)</b>	<b>(3,150,000)</b>	<b>(3,234,900)</b>	<b>(3,280,903)</b>	<b>(3,280,903)</b>	<b>(3,525,748)</b>
<b>Excess (Deficiency) of Financial Sources over Financial Uses</b>	<b>(454,347)</b>	<b>(1,518,668)</b>	<b>3,770,652</b>	<b>(1,269,371)</b>	<b>2,542,533</b>	<b>(277,323)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 16,328,735</b>	<b>\$ 15,874,388</b>	<b>\$ 14,355,720</b>	<b>\$ 12,759,878</b>	<b>\$ 18,126,371</b>	<b>\$ 20,668,905</b>
<b>Fund Balance, End of Year</b>	<b>\$ 15,874,388</b>	<b>\$ 14,355,720</b>	<b>\$ 18,126,371</b>	<b>\$ 11,490,507</b>	<b>\$ 20,668,905</b>	<b>\$ 20,391,581</b>

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

General Fund Revenues

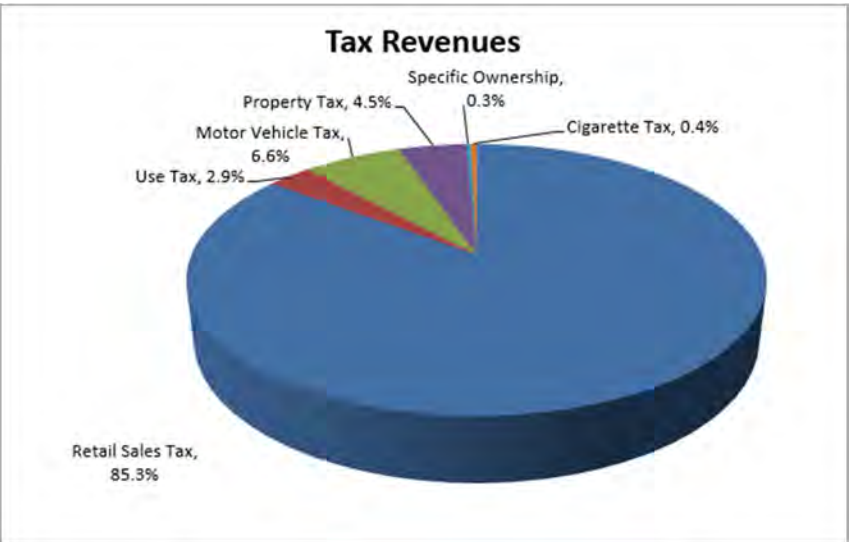
General Fund Revenues

Revenues in this fund are projected to increase slightly from the 2022 year-end estimated budget of \$53,744,824 to an estimated \$55,578,138 in 2023. As compared to the 2022 year-end estimates, the projected increase is \$1,833,314.

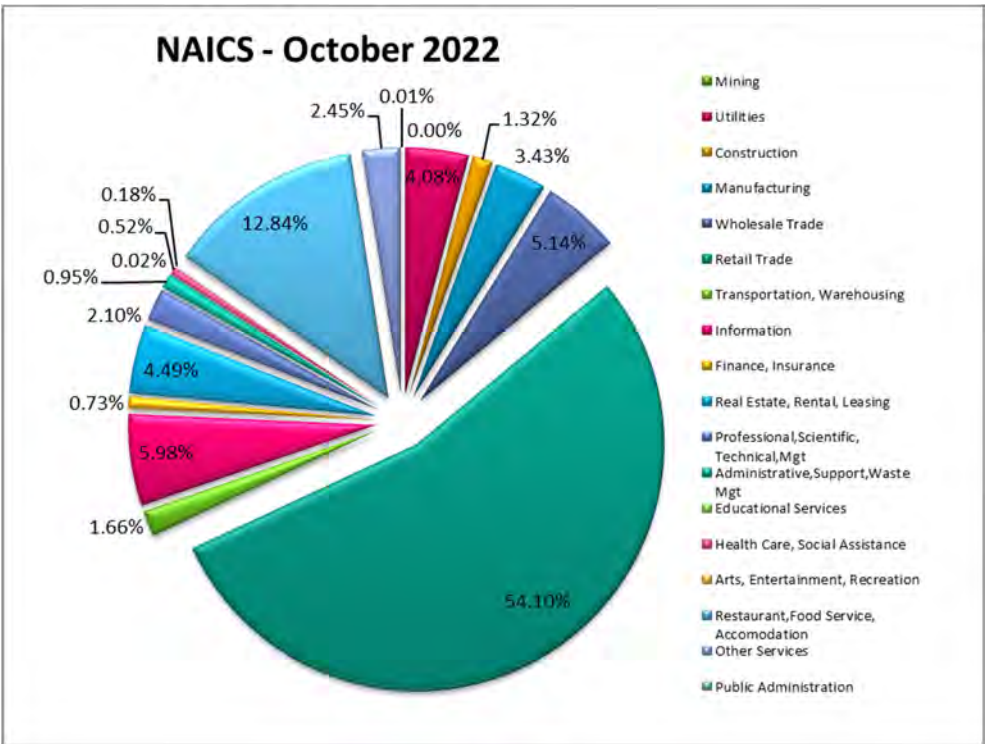
Total Revenues budgeted for the General Fund are \$55,578,138, broken down as follows:

Taxes - \$48,282,753

**Retail Sales Tax** – Retail sales taxes are expected to be \$41,158,237, which is 3.5% higher than the 2022 year-end estimate and 22% higher than the 2022 budgeted revenues. Retail sales tax is the largest single source of revenue for Littleton at 85%. The sales tax rate for the city is 3.75% with 3.0% for the General Fund and 0.75% for the 3A Sales Tax Capital Improvements Fund. The largest source of tax revenues comes from the retail trade area. Retail sales tax revenues in 2022 are estimated to be \$6,194,065 (18.5%) higher than the budgeted amount.

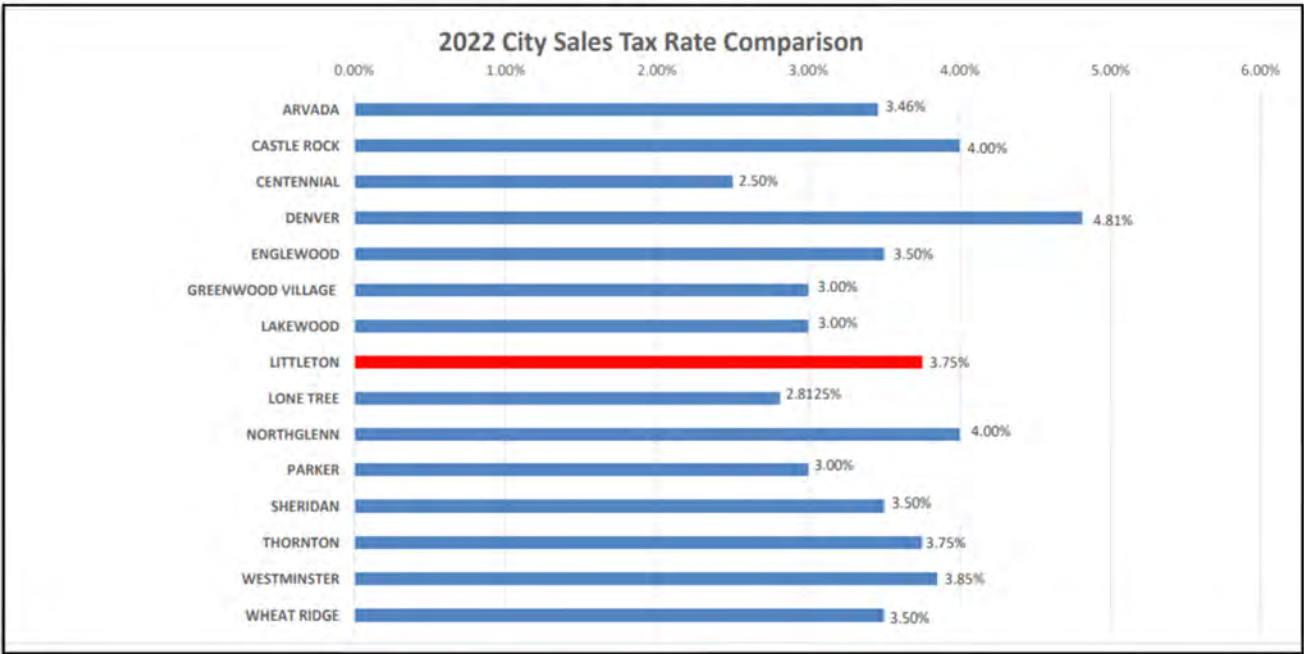


The following graph depicts the categories and percentages of sales and use tax revenues as of October 2022.

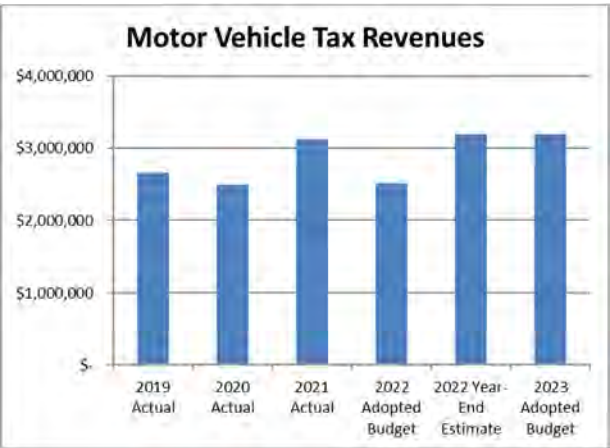
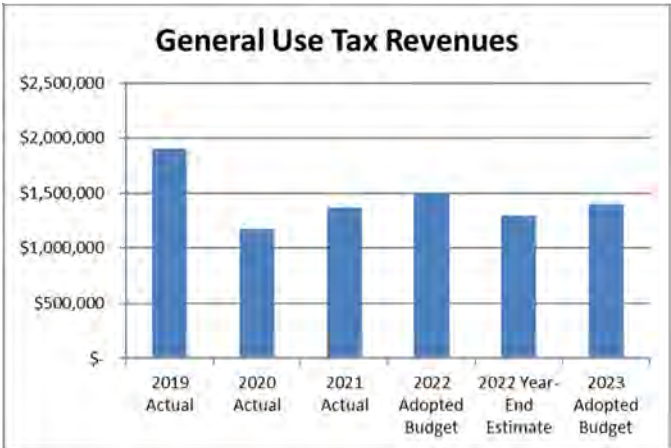




Retail sales tax rates differ throughout the Denver Metro Area. The following is a graph of retail sales tax rates in the area for 2022.



**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 2023 is \$1,400,000. This tax is a highly volatile revenue source. The 2022 estimates are lower than 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. \$3,194,379 is anticipated for 2023. The estimate for 2022 is \$674,379 (27%) higher than budgeted, while the 2023 budget is estimated to remain flat compared to the 2022 estimate.



**Property Taxes** – Property tax revenue budgeted in the General Fund is \$2,180,410 and constitutes 3.9% 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.

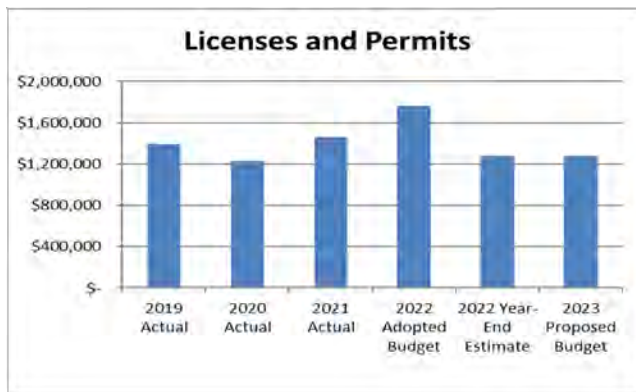
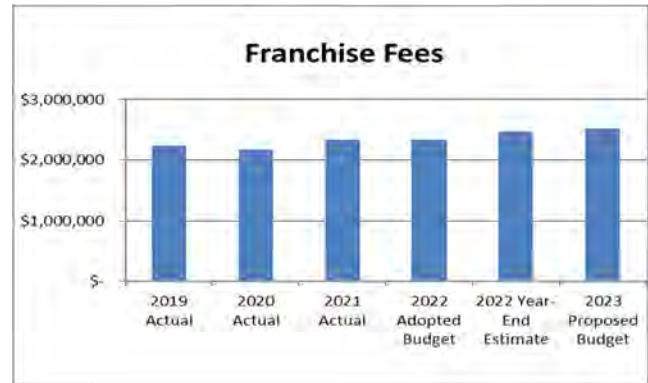
A typical property owner paid property taxes to the following jurisdictions for 2021 taxes paid in 2022. (*Assume a \$500,000 actual value of the home. The County assessed residential value in 2021 was 7.15% of actual value or \$35,750 in this example.*) Please note this is only an example as your actual rates and jurisdictions may differ.

<u><b>Jurisdiction</b></u>	<u><b>Mill Levy</b></u>	<u><b>Taxes Paid</b></u>	<u><b>%</b></u>
Littleton School Dist #6	64.936	\$ 2,321.46	66.0%
Arapahoe County	11.762	420.49	12.0%
South Metro Fire Rescue	9.319	333.15	9.5%
S Suburban Park & Rec	8.396	300.16	8.5%
<b>City of Littleton</b>	<b>2.000</b>	<b>71.50</b>	<b>2.0%</b>
Developmental Disability	1.000	35.75	1.0%
Urban Drainage & Flood	0.900	32.18	0.9%
Urbn Dmge&Fld (S Platte)	0.100	3.58	0.1%
	<u>98.413 mills</u>	<u>\$ 3,518.26</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 \$349,727 in revenues in 2023. The cigarette taxes and specific ownership taxes are estimated based on historical trends.

**Franchise Fees – \$2,526,789**

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 \$1,841,349. Cable franchise fees are estimated to be \$591,600. Telephone franchise fees are a contracted amount of \$93,840 per year.

**License and Permits – \$1,276,475**

License and permits represent 2.3% of the total General Fund revenues. The sources are as follows:

Building Permits – \$1,000,000

Liquor and MMJ Licenses – \$139,450

Contractor Licensing Fees – \$90,000

Other Licenses and Permits – \$47,025

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

**Intergovernmental – \$1,037,940**

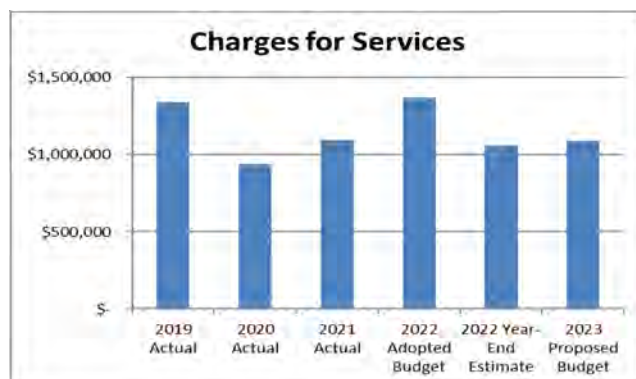
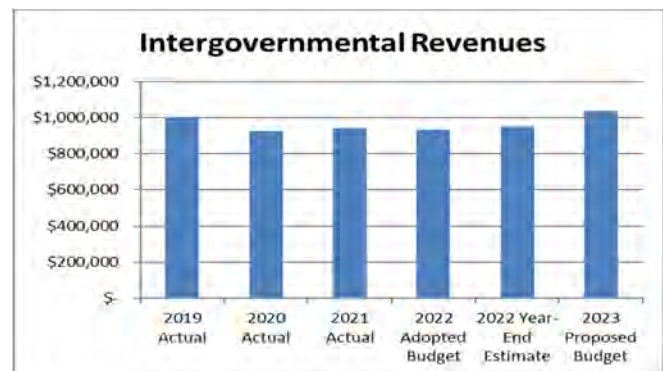
Intergovernmental revenues make up 2% of the total revenues in the General Fund. In 2018 and prior, fire partner contract reimbursements were a significant source of intergovernmental revenue. The sources are as follows:

Littleton Public School Police Officers – \$540,000

County Road and Bridge – \$283,000

Motor Vehicle Registration – \$155,000

State/County – \$59,940

**Charges for Services – \$1,083,820**

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

Permit Review/Plan Check Fees – \$644,000

Engineering Review Fees – \$200,000

Court Costs – \$30,000

Sidewalk 50/50 – \$75,000

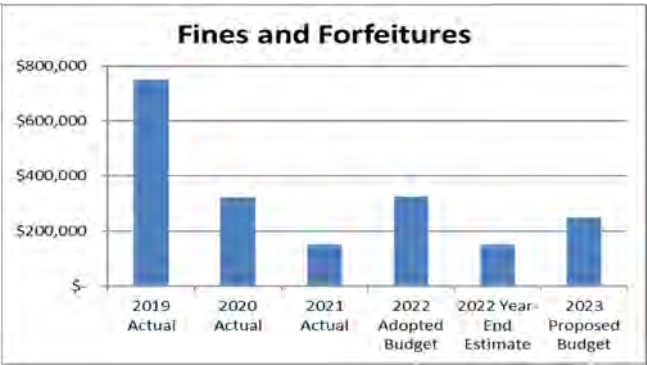
E-Ticketing Surcharge – \$20,000

Collection Fees (EMS) – \$10,000

Other – \$104,820

**Fines and Forfeitures – \$250,000**

Revenues derived from fines and forfeitures are less than 1% of the total General Fund budget. Revenue in this category is comprised of court fines budgeted at \$240,0000, and library fines, budgeted at \$10,000.



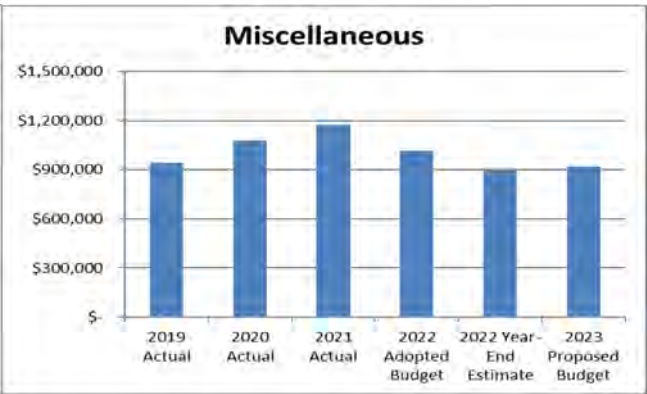
**Investment Earnings – \$200,000**

Investment earnings represent less than 1% of the total revenues budgeted for the General Fund in 2023.

**Miscellaneous – \$920,361**

Miscellaneous revenues represent 2% and are as follows:

- Reimbursements from other funds – \$618,210
- Overtime reimbursements – \$139,921
- Rebates – \$48,500
- Other revenues – \$113,730



**Interfund Transfers – \$0**

No interfund transfers are anticipated in 2023.

## General Fund Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
01-171-5011	Retail Sales	30,301,286	28,687,235	35,835,527	33,572,348	39,766,413	41,158,237
01-171-5014	General Use	1,906,837	1,174,685	1,364,135	1,500,000	1,298,388	1,400,000
01-171-5015	Sales . Motor Vehicles	2,667,809	2,491,696	3,131,078	2,520,000	3,194,379	3,194,379
01-171-5021	Property Tax.Current Year	5,711,690	1,974,772	1,984,360	2,137,571	2,137,657	2,180,410
01-171-5022	Property Tax.Delinquent	(5,539)	(7,437)	(13,674)	-	-	-
01-171-5023	Penalties On Del Tax	6,798	1,791	(385)	-	-	-
01-171-5031	Specific Ownership Tax	454,188	143,057	138,960	137,882	137,882	141,727
01-171-5032	General Cigarette Tax	181,581	234,124	225,034	208,000	208,000	208,000
01-171-5111	License . City Liquor	8,885	6,883	11,672	9,000	9,000	9,000
01-171-5112	License . Liquor Renewal	10,270	10,875	9,950	10,000	10,000	10,000
01-171-5113	License . Liquor Transfer	3,000	2,700	2,550	-	2,140	2,140
01-171-5114	License . Liquor Occup. Tax	109,886	108,480	103,080	105,000	105,000	105,000
01-171-5115	License . Liquor Mgr. License	1,975	300	675	1,000	525	525
01-171-5116	License . Temporary	600	400	400	-	300	300
01-171-5118	License . App Fee	5,715	1,465	6,950	5,000	2,685	2,685
01-171-5119	License . Fine in Lieu of Suspension	4,891	400	-	-	-	-
01-171-5120	License . MMJ Mgr License	400	-	-	-	-	-
01-171-5121	License . MMJ City	2,000	2,000	800	2,000	-	-
01-171-5122	License . Renewal	2,000	6,000	6,000	4,000	4,000	4,000
01-171-5125	License . MMJ Mod to Prem	-	400	1,200	-	-	-
01-171-5127	License . MMJ App Fee	-	2,500	7,500	-	-	-
01-171-5140	STR License	-	-	7,800	-	5,800	5,800
01-171-5194	Arboriculture License	1,575	1,450	1,375	1,500	1,275	1,275
01-171-5195	Sign Permits/Strips	625	100	275	350	350	350
01-171-5197	Revocable Licenses	3,400	3,400	3,400	3,400	3,400	3,400
01-171-5231	Electric	1,141,692	1,137,279	1,227,009	1,179,086	1,288,360	1,314,127
01-171-5232	Gas	409,440	349,203	430,737	379,567	516,884	527,222
01-171-5233	Telephone	92,000	92,000	92,000	92,000	92,000	93,840
01-171-5234	Cable T. V.	587,816	590,032	579,893	689,339	580,000	591,600
01-171-5307	Arapahoe Co IGA - Vendor	6,542	3,979	6,511	6,000	6,000	6,000
01-171-5309	Highway Maint. Grant	45,240	45,240	45,240	45,240	45,240	45,240
01-171-5322	\$1.50 and \$2.50 Add'l Motor Veh Reg	163,681	156,833	161,305	155,000	155,000	155,000
01-171-5331	County Road & Bridge	284,803	289,720	289,775	283,000	283,000	283,000
01-171-5504	Sale of Plans/Rpts/Copies	5	-	7	-	-	-
01-171-5507	SMHO Vehicle Maintenance	12,292	10,426	13,383	10,000	10,000	10,000
01-171-5700	Interest Earnings	454,862	280,759	(121,741)	254,716	200,000	200,000
01-171-5701	Cash Discounts Earned	1,507	206	-	-	-	-
01-171-5705	Interest Earnings - Loans to LIFT	955	-	-	-	-	-
01-171-5712	Rent.Light Rail Station	4,812	2,000	3,200	4,800	4,800	4,800
01-171-5713	Rent - 5890 S. Bemis	120	120	120	120	120	120
01-171-5714	Rental Income	-	3,610	-	-	-	-
01-171-5715	DLK . Parking Lot Rent	1,800	1,800	1,800	1,800	1,800	1,800
01-171-5723	Misc Contribution/Donation	-	25	-	-	-	-
01-171-5802	Restitution/City	-	-	208	-	-	-
01-171-5803	NSF Fees	980	735	665	700	700	700
01-171-5807	Recycle Income	2,197	2,214	3,069	2,000	2,000	2,000
01-171-5808	Tree Sales	9,419	9,067	11,710	9,000	9,000	9,000
01-171-5811	Other Misc. Revenues	10,490	33,310	4,197	5,000	5,000	5,000
01-171-5818	LIFT Sales Tax Increment Refund	-	269,282	-	-	-	-
01-171-5851	Rebates	73,518	58,390	52,894	60,000	48,500	48,500
01-171-5852	Admin Fee - Cunningham FPD	-	-	-	-	-	-
01-171-5874	Sewer Utility Fund	540,750	557,000	600,200	618,210	618,210	636,756
01-171-5930	Sale of Capital Assets	-	-	-	-	-	-
01-110-5522	Events	34,510	1,275	10,917	20,500	20,500	20,500
01-110-5811	Misc Printing & Binding	-	-	52	-	-	-
01-110-5812	Sponsorships	21,000	-	36,345	25,000	25,000	30,000
01-150-5854	Over/Short . Finance	-	-	1	-	-	-
01-172-5504	Open Records Request	567	300	627	250	250	250
01-172-5811	Other Misc. Revenues	116	-	-	-	-	-
01-173-5320	Public Defender - DOLA	23,550	42,712	13,925	-	8,700	8,700
01-173-5502	Court Costs	90,500	39,444	27,545	40,000	30,000	30,000
01-173-5518	Processing Fee . OJ/Warran	2,955	2,644	1,350	-	400	400
01-173-5523	E-Ticketing Surcharge	52,248	23,142	13,756	20,000	19,400	20,000
01-173-5600	Court Fines	724,450	314,181	132,534	315,000	140,000	240,000
01-173-5604	Forfeitures	1,500	-	-	-	-	-
01-173-5854	Over/Short . Court	708	(140)	275	-	-	-
01-176-5731	Omnibus Program	7,537	1,912	-	-	-	-
01-178-5304	R T D	32,054	2,675	8,202	-	-	-

## General Fund Revenues by Line Item (Continued)

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted	Year-End	Adopted
Account Number and Description					Budget	Estimate	Budget
01-178-5721	Contributions . Riders	2,665	433	-	-	-	-
01-200-5600	Police Auction	-	-	4,219	-	-	-
01-201-5320	State Grant Revenue	-	-	362	-	-	-
01-201-5504	Sale of Plans/Rpts/Copies	5	-	470	-	-	-
01-201-5505	Police Reports	14,947	14,471	20,286	12,000	18,000	18,000
01-201-5506	Police Name Check - W/Letter	120	10	70	-	30	30
01-201-5508	Crime Lab - Photos	-	-	30	-	-	-
01-201-5509	Crime Lab - Video Tapes	-	-	30	-	-	-
01-201-5511	Crime Lab - CD/DVD Disks	637	805	830	500	800	800
01-201-5512	Comm Center Audio Tapes	390	765	1,267	600	1,200	1,200
01-201-5513	Sex Offender - Initial Reg	2,090	1,625	2,325	1,500	1,500	1,500
01-201-5514	Sex Offender - Subseq. Reg	2,721	1,991	2,761	2,500	2,500	2,500
01-201-5515	Extra Duty Administrative	2,662	890	4,091	2,000	3,000	3,000
01-201-5604	Abandoned Property	5,667	-	2,203	-	-	-
01-201-5800	Overtime Reimbursement	9,184	62,202	78,864	10,000	5,000	5,000
01-201-5802	Restitution/City	4,065	1,043	1,580	2,000	1,000	1,000
01-201-5811	Other Misc Revenue	221	-	-	-	79	79
01-201-5863	Reimb of Expenditures	2,345	6,040	3,830	-	1,000	1,000
01-203-5330	L P S Officers	410,407	384,453	415,519	442,980	450,000	540,000
01-203-5800	Overtime Reimbursement	144,552	48,199	258,576	108,770	108,770	113,121
01-203-5811	Other Misc Revenue	1,407	-	-	-	-	-
01-204-5800	Overtime Reimbursement	19,656	7,782	60,267	27,000	20,000	20,800
01-220-5811	Fire Other Misc Revenue	-	-	1,685	-	-	-
01-225-5811	Collection Company Receipts	136,886	75,256	35,303	45,000	10,000	10,000
01-301-5526	Engineering Review Fees	187,100	138,000	202,350	200,000	200,000	200,000
01-301-5811	Other Misc Revenue	-	294	38	-	-	-
01-302-5507	Street/Sidewalk/Curb	91,140	85,489	71,508	75,000	75,000	75,000
01-302-5802	Restitution/City	380	-	-	-	215	185
01-302-5811	Other Misc Revenue	800	3,069	8	-	-	-
01-302-5850	Reimbursed Personnel Costs	-	1,531	155	-	-	-
01-303-5516	Community Gardens	4,005	4,170	4,140	4,200	7,140	7,140
01-303-5811	Other Misc Revenue	5,596	-	7,192	2,500	-	-
01-304-5800	Misc Revenue	-	-	1,651	-	319	-
01-305-5850	Reimbursed Personnel Costs	5,488	2,864	7,120	5,000	5,000	5,000
01-320-5320	State Grant	35,000	-	-	-	-	-
01-321-5151	Contr . License Fees	89,150	81,275	83,450	100,000	90,000	90,000
01-321-5152	Contr . Registration Fees	11,750	11,200	11,700	12,000	12,000	12,000
01-321-5153	Rental Registration License Fee	1,460	2,440	1,696	2,560	20,000	20,000
01-321-5191	Building Permits	1,130,506	977,750	1,179,947	1,500,000	1,000,000	1,000,000
01-321-5192	Building Permits - Temp	10,400	11,200	20,200	10,000	10,000	10,000
01-321-5506	Re.inspection Fees	4,400	2,250	2,650	3,500	4,000	4,000
01-321-5512	Plans Checking	509,918	417,997	518,159	650,000	500,000	500,000
01-321-5854	Over/Short Building	(6)	-	0	-	-	-
01-322-5503	Zoning & Subdivision	115,341	87,575	124,675	250,000	127,500	140,000
01-322-5800	Misc Revenue	-	-	1,560	-	1,203	-
01-520-5509	Library Computer Fees	4,037	-	-	3,000	-	-
01-520-5513	Library Public Leased Copi	8,854	4,438	6,726	6,700	6,000	6,000
01-520-5600	Library Fines	13,082	7,389	11,339	10,000	10,000	10,000
01-520-5730	Library Gift Account	300	-	-	-	-	-
01-520-5850	Reimbursed Expenditures	-	-	7,000	-	-	-
01-520-5854	Over/Short . Library	6	1	148	-	-	-
01-522-5510	LIRC	51,810	19,160	21,050	20,000	5,450	20,000
01-522-5723	LIRC Contribution/Donation	4,040	215	-	-	1,060	-
01-560-5505	Digital Photo Sales	605	-	-	-	-	-
01-560-5510	Museum Fees	10,290	-	1,253	5,000	4,000	4,000
01-560-5710	Museum Facility Rent	1,325	100	-	1,000	-	-
01-560-5727	Museum Donation Box	8,455	3,462	18,848	10,000	15,000	15,000
01-560-5811	Other Misc. Revenues	19,910	6	-	100,000	-	-
01-567-5500	Museum Store Sales	32,237	3,810	14,006	15,000	30,000	30,000
<b>Total General Fund Revenues</b>		<b>49,334,494</b>	<b>41,640,299</b>	<b>49,689,507</b>	<b>48,073,689</b>	<b>53,744,824</b>	<b>55,578,138</b>

## General Fund Expenditures

Expenditures in the General Fund are projected to increase \$6,512,402 (13%) from the 2022 budget of \$49,343,060 to an estimated \$55,855,462 in 2023; there is a projected increase of \$4,653,171 in expenditures from the 2022 year-end estimate to the 2023 budget.

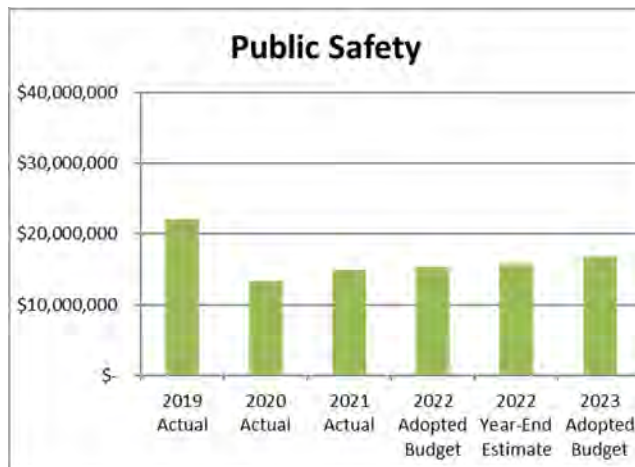
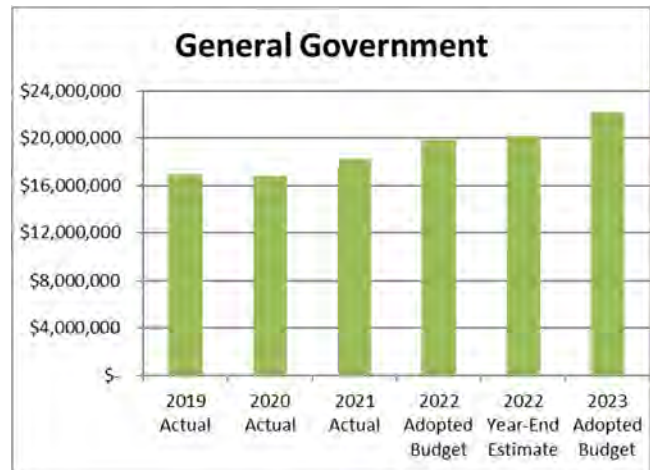
Total Expenditures budgeted for the General Fund are broken down as follows:

General Fund Expenditures by Function						
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
General Government	\$ 16,908,542	\$ 16,780,800	\$ 18,254,583	\$ 19,880,208	\$ 20,188,346	\$ 22,171,743
Public Safety	22,006,500	13,269,915	14,860,954	15,335,873	15,714,333	16,838,476
Highways and Streets	4,825,903	4,493,053	4,796,403	5,363,619	5,734,216	6,027,428
Welfare	538,043	438,670	225,752	265,049	461,593	416,185
Culture and Recreation	5,315,134	5,026,528	4,546,256	5,217,408	5,822,899	6,875,883
Transfers Out	194,719	3,150,000	3,234,900	3,280,903	3,280,903	3,525,748
<b>Total</b>	<b>\$ 49,788,841</b>	<b>\$ 43,158,967</b>	<b>\$ 45,918,847</b>	<b>\$ 49,343,060</b>	<b>\$ 51,202,291</b>	<b>\$ 55,855,462</b>

### General Government – \$22,171,743

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

General government expenditures are budgeted to increase by \$2,285,235 or about 11.5% as compared to the 2022 budget.



### Public Safety – \$16,838,476

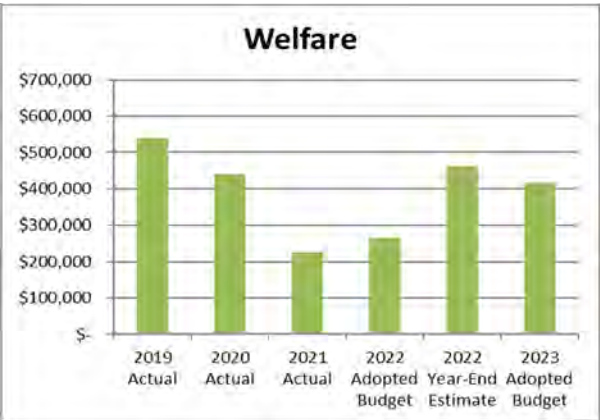
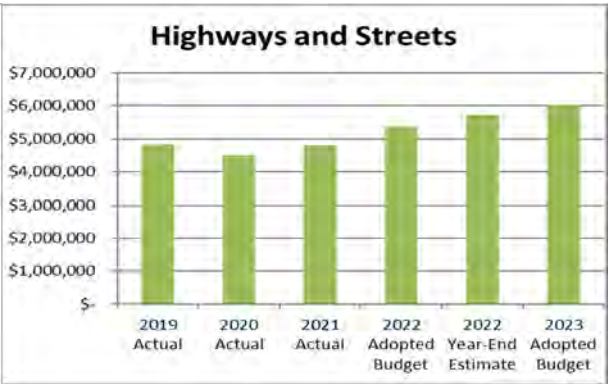
Included in this function are Police and Dispatch. Public Safety expenditures are budgeted to increase by \$1,502,603 or 10% as compared to the 2022 budget.



Highways and Streets – \$6,027,428

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

Highway and Streets expenditures are budgeted to increase by \$663,809 or about 12 % as compared to the 2022 budget.

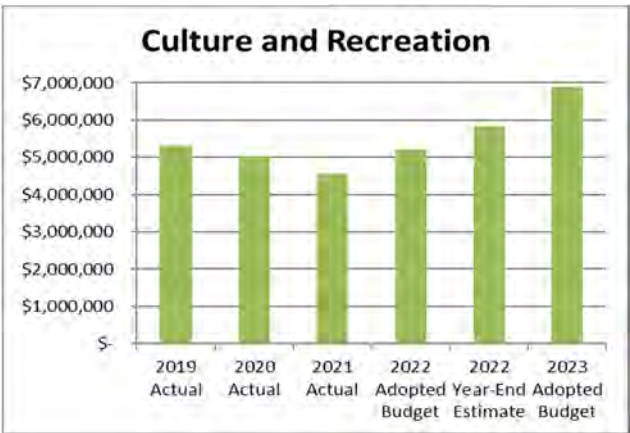


Welfare – \$416,185

Welfare services provided by the city include the Omnibus transportation program and the Immigrant Resource Center. Expenditures are budgeted to increase by \$151,136 or about 57% as compared to the 2022 budget.

Culture and Recreation – \$6,875,883

Included in this function are Library, Museum and Grounds Maintenance. Expenditures are budgeted to increase by \$1,658,475 or 32% as compared to the 2022 budget.



Interfund Transfers – \$3,525,748

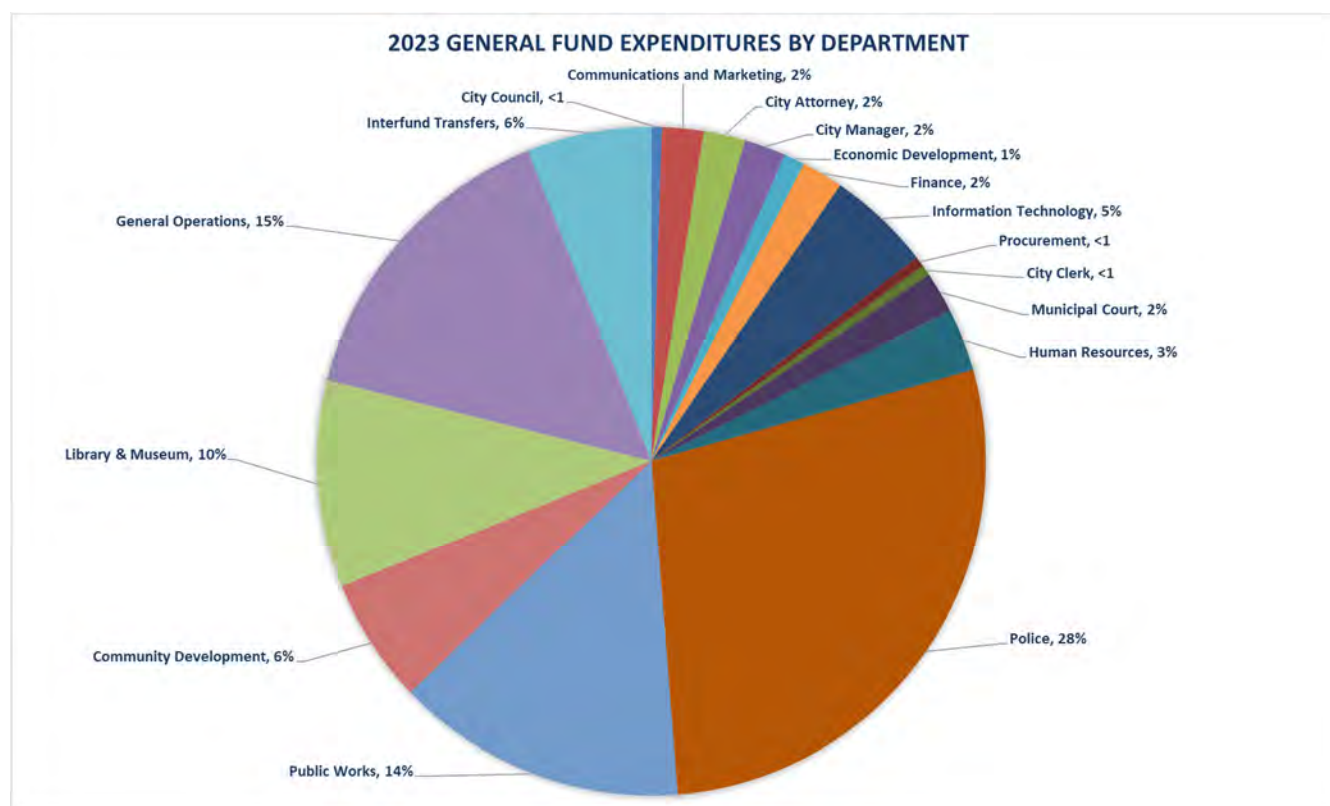
Included in this function are transfers out of the General Fund. \$3,427,983 will be transferred to the Capital Projects Fund as a result of the fire inclusion. This was an increase of \$274,983 due to increase in the average retail sales tax revenues compared to CPI. \$97,765 will be transferred to the Geneva Village Fund.

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

## General Fund Expenditures

The graphs below show the breakdown of expenditures by department.

Department Summary						
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
City Council	\$ 229,004	\$ 293,491	\$ 291,225	\$ 327,881	\$ 338,466	\$ 437,073
Communications and Marketing	1,096,672	952,997	1,093,007	1,242,381	1,283,031	1,366,157
City Attorney	717,759	707,408	700,635	946,570	1,001,570	1,086,568
City Manager	933,027	1,324,366	1,097,321	964,236	1,134,036	1,190,034
Economic Development	557,566	687,649	410,107	490,118	594,513	579,005
Finance	1,176,836	1,158,892	1,095,585	1,370,023	1,274,103	1,442,201
Information Technology	2,054,255	2,344,475	1,884,892	2,496,841	2,608,709	2,743,702
Procurement	-	-	279,713	304,977	304,977	319,048
City Clerk	368,878	327,176	237,275	313,300	313,300	366,286
Municipal Court	805,923	758,394	744,790	892,879	892,879	1,036,551
Human Resources	1,328,483	1,515,765	1,430,837	1,626,021	1,672,059	1,865,001
Police	13,534,909	13,264,812	14,860,954	15,335,873	15,714,333	16,838,476
Fire	8,471,591	5,103	-	-	-	-
Public Works	7,255,631	6,707,491	7,538,706	7,908,020	8,623,709	7,876,118
Community Development	3,008,707	2,297,365	2,448,843	2,788,916	2,820,719	3,058,257
Library & Museum	4,607,721	4,289,759	3,912,340	4,304,092	5,001,570	5,719,990
General Operations	3,447,160	3,373,823	4,657,715	4,750,029	4,343,413	6,405,247
Interfund Transfers	194,719	3,150,000	3,234,900	3,280,903	3,280,903	3,525,748
<b>Total</b>	<b>\$ 49,788,841</b>	<b>\$ 43,158,967</b>	<b>\$ 45,918,847</b>	<b>\$ 49,343,060</b>	<b>\$ 51,202,291</b>	<b>\$ 55,855,462</b>



## City Council Budget Summary

### *Did You Know?*

*The mayor hosts the annual State of the City breakfast to share major goals and initiatives with business leaders in Littleton.*

### 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 2023

- Continue strategic planning efforts by utilizing the Envision Littleton Comprehensive Plan (CP) and Transportation Master Plan (TMP). Calibrate the 2022 -2023 Council Goals, Objectives, and Work Plan to match identified community goals and feedback from the Resident's Survey.
- Council will continue the journey to being data-driven by utilizing data driven tools, such as SeeClickFix, and utilizing data in decision making.

#### 2022-2023 Council Goals

##### Goal 1: Unified Land Use Code (ULUC) – COMPLETE

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

##### Goal 2: Financial Stability

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

##### Goal 3: Innovative Infrastructure (I<sup>2</sup>)

*A commitment to relentless improvement and ongoing maintenance and design of public facilities, streets, grounds, fleet, and IT infrastructure and supporting technology investment that is essential to Littleton's livability, visitors, and businesses. (Related to Comprehensive Plan Goal I&S 3)*

##### Goal 4: Downtown

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

##### Goal 5: Arts, Culture, and Tourism

*A vibrant city for both residents and visitors that thrives on and leverages the economic and social power of the arts to enhance its fiscal strength, regional reputation, social connectivity, and overall quality of life for residents of all ages and is enlivened by an array of arts, cultural and entertainment options, heritage tourism opportunities, and popular community events. (From Comprehensive Plan Goals HART 4 and 5)*

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**City Council Budget Summary (continued)**

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**Goal 6: Housing & Livability**

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

**Goal 7: Environmental Stewardship**

*Establish a set of values to define Environmental Stewardship in Littleton and interconnectivity to the region. Develop target lanes of core work to guide staff and eventually a citizen committee with priorities.*

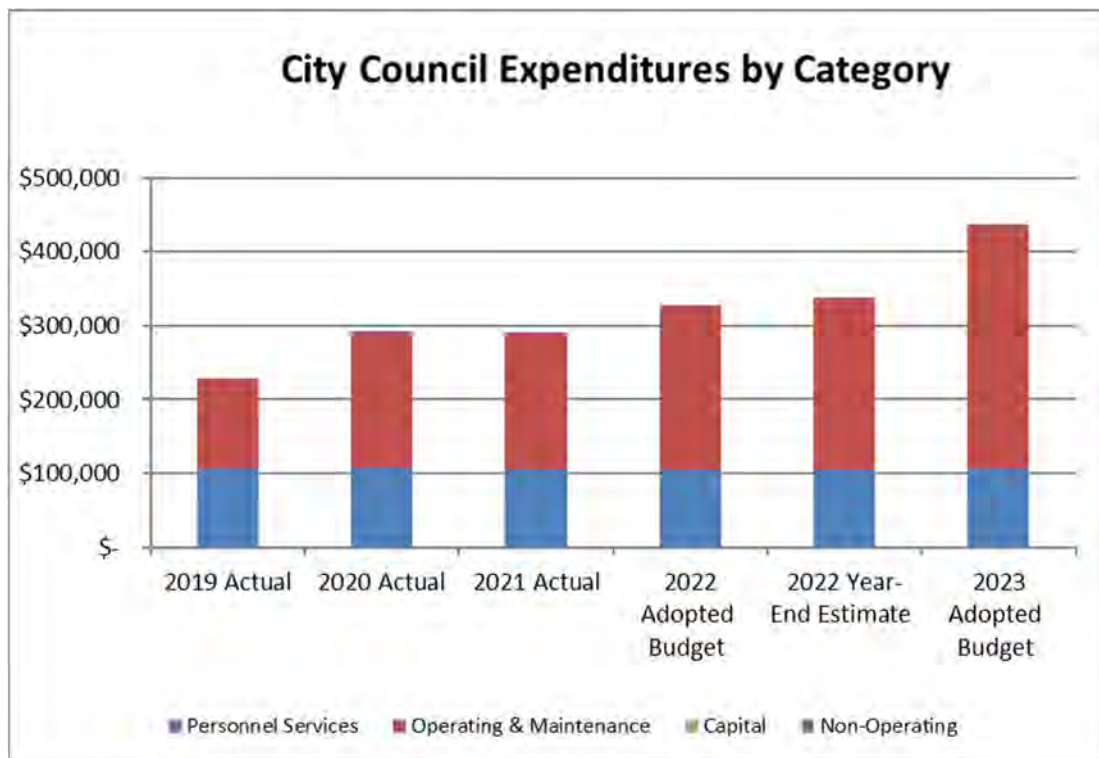
**Goal 8: Good Governance**

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

## City Council

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>City Council Expenditures</b>							
01-100-6010	Salary . Regular	98,538	100,628	97,778	96,901	96,901	99,883
01-100-6030	Social Security	6,110	6,239	6,062	6,008	6,008	6,193
01-100-6035	Medicare	1,429	1,459	1,417	1,405	1,405	1,405
01-100-6040	Worker's Comp. Ins.	123	113	115	107	107	116
01-100-6160	Unemployment Insurance	190	191	192	202	202	85
01-100-7110	Supplies Office	4,596	865	3,524	5,000	5,000	5,000
01-100-7112	Printer Supplies	1,404	814	-	-	-	-
01-100-7280	Books Magazines Subscriptions	40	52	80	350	350	350
01-100-7285	Dues & Memberships	-	200	-	300	300	300
01-100-7420	Business Meetings	3,557	855	959	3,500	3,500	3,500
01-100-7430	Professional/Consulting Sv	16,683	18,056	5,678	30,000	40,185	41,500
01-100-7431	Audit	44,457	24,739	39,525	50,008	50,008	50,991
01-100-7442	Personnel Recruitment	-	-	-	-	-	-
01-100-7450	Learning & Education	18,147	16,173	4,941	32,000	32,000	32,000
01-100-7461	Council Outreach	15,909	1,630	12,935	30,000	30,000	34,500
01-100-7462	Local Partnership Funding	-	65,000	67,000	-	-	87,750
01-100-7463	Town Hall Arts Center Funding	-	38,500	38,500	38,500	38,500	38,500
01-100-7464	Boards & Commissions Dinner	11,348	8,520	11,367	15,000	15,000	16,000
01-100-7467	Council Breakfasts	2,542	512	-	3,600	4,000	4,000
01-100-7468	Council Projects	1,979	8,947	1,150	15,000	15,000	15,000
01-100-7540	Copier Lease - Non Lewan	1,952	-	-	-	-	-
<b>Total City Council Expenditures</b>		<b>229,004</b>	<b>293,491</b>	<b>291,225</b>	<b>327,881</b>	<b>338,466</b>	<b>437,073</b>



## City Attorney Budget Summary

### *Did You Know?*

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

### City Attorney

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

#### Major Programs – by allocation

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

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

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

#### Service Delivery Improvements for 2023

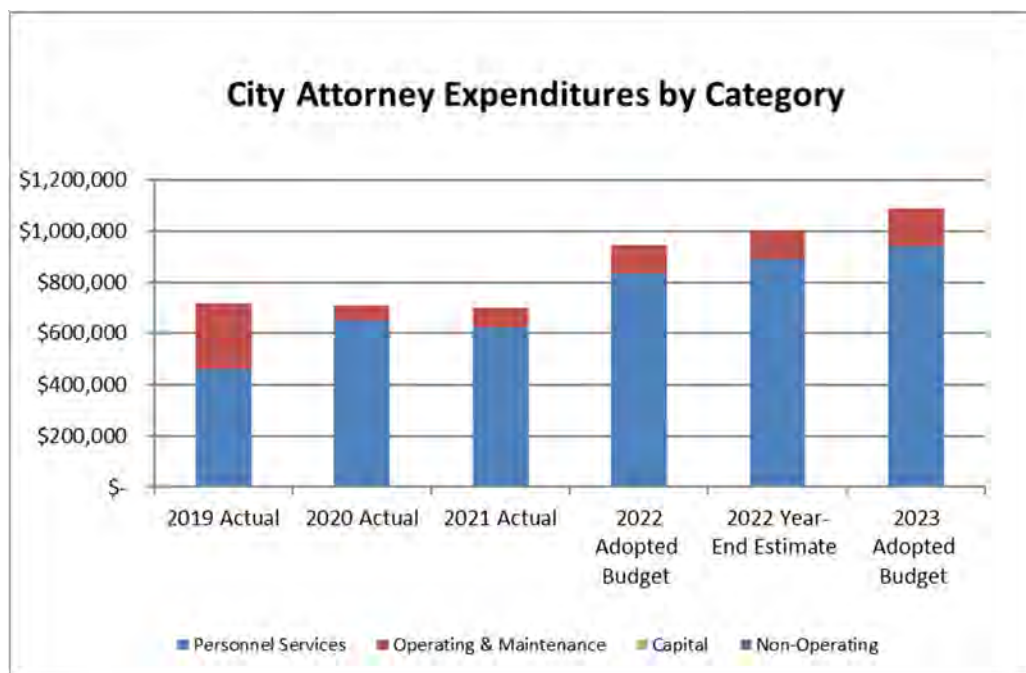
- Continued collaboration and engagement with various departments including but not limited to; state, local, and regional stakeholders to ascertain and attempt to help facilitate goals and objectives that align with the best interests of the City of Littleton.
- Maintain and expand on-going commitment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



## City Attorney

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>City Attorney Expenditures</b>							
01-120-6010	Salary . Regular	396,401	533,094	505,833	664,062	719,062	769,362
01-120-6020	Salary . Overtime	33	287	-	-	-	-
01-120-6030	Social Security	24,225	30,746	26,822	39,546	39,546	36,659
01-120-6035	Medicare	5,665	7,939	7,420	9,075	9,075	9,598
01-120-6040	Worker's Comp. Ins.	423	725	695	867	867	867
01-120-6050	Medical	18,367	41,904	37,704	60,858	60,858	60,858
01-120-6051	Life	425	1,226	1,192	1,657	1,657	1,657
01-120-6052	Disability	563	1,408	1,458	1,903	1,903	1,903
01-120-6053	Dental	804	2,019	1,483	2,202	2,202	2,202
01-120-6054	Vision	166	418	329	456	456	456
01-120-6055	Short-Term Disability	41	107	107	135	135	135
01-120-6060	ICMA 401A . General Govern	12,737	27,251	29,455	54,969	54,969	55,231
01-120-6141	ICMA 457 Match 2%	3,602	3,158	12,000	-	-	-
01-120-6142	Retirement Health Savings	850	-	-	-	-	-
01-120-6160	Unemployment Insurance	142	156	136	140	140	140
01-120-7110	Supplies Office	3,628	2,380	1,444	4,000	4,000	4,000
01-120-7112	Printer Supplies	302	531	-	-	-	-
01-120-7115	Non-Capital Equipment	-	1,056	(34)	2,000	2,000	2,000
01-120-7280	Books Magazines Subscripti	19,702	8,419	7,455	20,000	20,000	20,000
01-120-7285	Dues & Memberships	2,691	2,540	2,070	3,000	3,000	3,500
01-120-7350	Hardware Periphery	-	13	-	-	-	-
01-120-7413	Filing & Recording	-	-	10	-	-	-
01-120-7420	Business Meetings	393	75	110	700	700	1,000
01-120-7430	Professional/Consulting Sv	940	5,470	(92)	-	-	-
01-120-7442	Personnel Recruitment	43,039	-	-	-	-	-
01-120-7443	Special Legal Services	12,430	17,447	17,598	25,000	25,000	25,000
01-120-7444	Contract Attorney	151,318	12,937	46,580	50,000	50,000	80,000
01-120-7445	Contract Prosecutor	11,449	2,620	-	-	-	-
01-120-7450	Learning & Education	4,755	1,514	860	6,000	6,000	12,000
01-120-7540	Copier Lease - Non Lewan	2,668	1,429	-	-	-	-
01-120-7541	Copier Lease - Lewan	-	540	-	-	-	-
<b>Total City Attorney Expenditures</b>		<b>717,759</b>	<b>707,408</b>	<b>700,635</b>	<b>946,570</b>	<b>1,001,570</b>	<b>1,086,568</b>





## City Manager Budget Summary

### Did You Know?

*The City Manager's Office helps support new programs such as the adopted award-winning Tri-Cities Homeless Action Plan in partnership with the Cities of Englewood and Sheridan.*

### 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 2023

- Continue implementation of the 2022-2023 Council Work Plan.
- Using the Envision Littleton strategic guiding Vision, Comprehensive Plan (CP), and Transportation Master Plan (TMP) to prioritize key initiatives over time.
- Continue work on an organization-wide Mission, Vision, and Values to drive the culture of the organization.
- Continue to build regional relationships and partnerships.

### Performance Summary

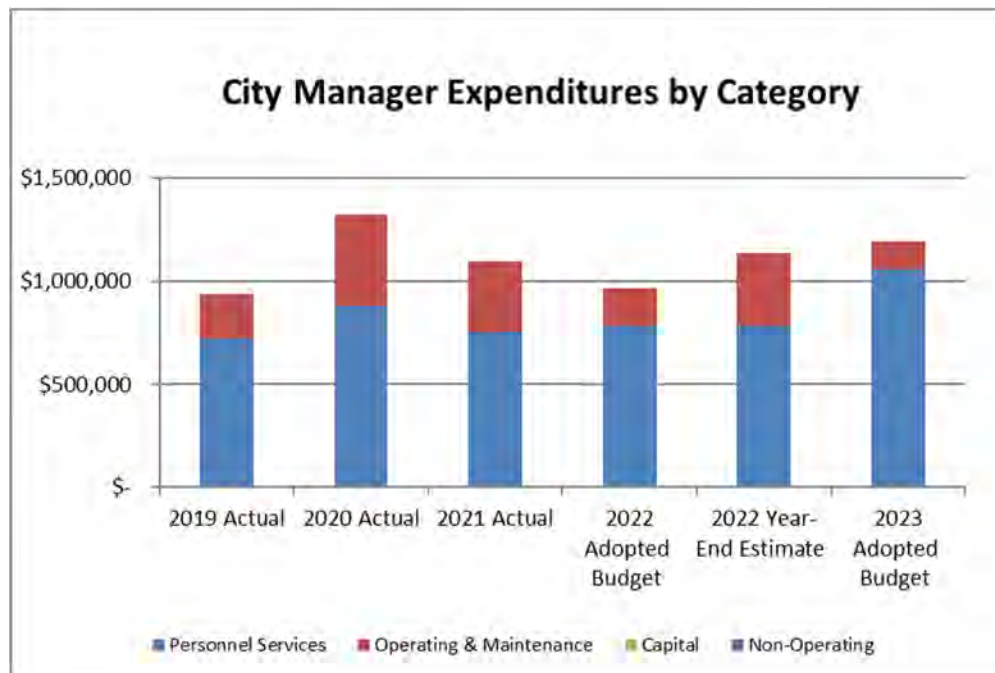
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
Council Goals and City-Wide Projects	<b>Measure:</b> Work plan updates provided to council <b>Reason:</b> Prioritization of objectives, action steps, and key projects/initiatives is dynamic and must be periodically re-evaluated to allow inclusion of urgent issues.	Impacted by COVID	Regular Council Updates	Regular Council Updates
		Regular Council Updates & Revised Live Public Dashboard	Maintain Live Public Dashboard	Maintain Public Dashboard
			Reporting on Key Performance Metrics by Goal	Visual for Council Goals

## City Manager

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>City Manager Expenditures</b>							
01-130-6010	Salary . Regular	561,924	710,997	601,872	620,170	620,170	837,635
01-130-6020	Salary . Overtime	33	-	-	-	-	-
01-130-6030	Social Security	28,896	37,769	31,060	32,475	32,475	45,164
01-130-6035	Medicare	8,646	11,063	9,094	8,992	8,992	13,059
01-130-6040	Worker's Comp. Ins.	735	707	711	683	683	1,259
01-130-6050	Medical	35,596	44,701	36,841	40,120	40,120	48,855
01-130-6051	Life	1,230	1,369	1,437	1,662	1,662	2,027
01-130-6052	Disability	1,659	1,656	1,791	1,909	1,909	2,782
01-130-6053	Dental	2,244	2,382	2,036	2,202	2,202	3,136
01-130-6054	Vision	464	493	455	456	456	683
01-130-6055	Short-Term Disability	111	118	108	108	108	162
01-130-6060	ICMA 401A . General Govern	38,325	37,073	38,785	43,097	43,097	67,010
01-130-6130	Educational Benefits	-	-	1,607	-	-	-
01-130-6141	ICMA 457 Match 2%	24,770	20,976	19,500	19,500	19,500	19,500
01-130-6142	Retirement Health Savings	2,050	-	-	-	-	-
01-130-6160	Unemployment Insurance	94	125	112	112	112	112
01-130-6170	Auto Allowance	12,300	9,773	5,262	12,300	12,300	12,300
01-130-7110	Supplies Office	1,389	957	1,053	2,000	2,000	2,600
01-130-7112	Printer Supplies	130	130	-	-	-	-
01-130-7115	Non-Capital Equipment	-	-	-	500	500	500
01-130-7280	Books Magazines Subscripti	-	-	-	250	250	250
01-130-7285	Dues & Memberships	3,726	4,645	2,950	5,000	5,000	5,000
01-130-7300	Supplies Other Special	-	-	-	-	-	-
01-130-7350	Hardware Periphery	1,039	-	-	-	-	-
01-130-7360	Software Maintenance & Licensing	-	3,000	-	-	-	-
01-130-7420	Business Meetings	4,080	977	3,133	4,000	4,000	4,000
01-130-7430	Professional/Consulting Sv	68,384	430,356	328,752	143,700	313,500	92,000
01-130-7450	Learning & Education	13,742	2,241	10,762	25,000	25,000	32,000
01-130-7461	1150 Local Partnership Funding	81,900	-	-	-	-	-
01-130-7461	1213 Town Hall Arts Center	38,500	-	-	-	-	-
01-130-7540	Copier Lease - Non Lewan	1,060	2,320	-	-	-	-
01-130-7541	Copier Lease - Lewan	-	540	-	-	-	-
<b>Total City Manager Expenditures</b>		<b>933,027</b>	<b>1,324,366</b>	<b>1,097,321</b>	<b>964,236</b>	<b>1,134,036</b>	<b>1,190,034</b>



## Community Services Budget Summary

### Description of Department

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

#### 2023 Proposed Budget

Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Economic Development	557,566	687,649	410,107	490,118	594,513	579,005
Community Development	3,008,707	2,297,365	2,448,843	2,788,916	2,820,719	3,058,257
<b>Total Expenditures - Community Services</b>	<b>3,566,273</b>	<b>2,985,014</b>	<b>2,858,951</b>	<b>3,279,034</b>	<b>3,415,233</b>	<b>3,637,262</b>

## Economic Development Budget Summary

### *Did You Know?*

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

### Economic Development

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

#### Major Programs – by allocation

- **Business Attraction:** Marketing through print and digital promotion, program development, and event attendance to enhance the city's image by showcasing the city's assets and opportunities and maximizing Littleton's exposure to quality tenants, commercial brokers, site selectors, developers, and agency partners.
- **Business Retention and Expansion:** Support Littleton businesses to help them thrive, grow, and expand through program development, resource guidance, business visits, and programs to meet local needs. Work to expand the local business network by connecting local businesses with suppliers.
- **Small Business Support:** Create connections and opportunities for emerging entrepreneurs through business workshops, one-on-one technical support, access to resource providers, and community recognition.
- **Workforce Development:** Facilitate business recruitment and development of local talent that enhances Littleton residents' access to quality, local jobs, connecting major employers with local educational partners to develop in demand curriculum, and jobseeker up-skill training that prepares Littleton's labor force for careers in local growth industries.
- **Downtown:** Support the Council Goal related to Downtown which includes supporting development within the Downtown Historic District, providing programs and services in support of downtown businesses, and promoting placemaking to attract downtown visitors.

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

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

#### Service Delivery Additions for 2023

- **Comprehensive Economic Development Strategy (CEDS):** Provide a data driven, actionable framework to include conventional and innovative approaches to economic development focus areas to position Littleton at the forefront of economic development in the Denver metro area. The CEDS will produce specific service delivery recommendations and metric targets for 2023 and beyond.
- **Littleton Business Chamber:** Provide financial support using American Rescue Plan Act (ARPA) funding and professional guidance to create meaningful programs and services in support of Littleton businesses.
- **Small Business Programs (Recast and ShopLittleton):** Development of a targeted program to fill vacant storefronts with entrepreneurs and uses relevant to our community through Recast City, a program targeted to revitalization and ShopLittleton, with user friendly App technology, is proposed as a pilot rewards program to encourage local shopping.

## Economic Development Budget Summary (continued)

### Performance Summary

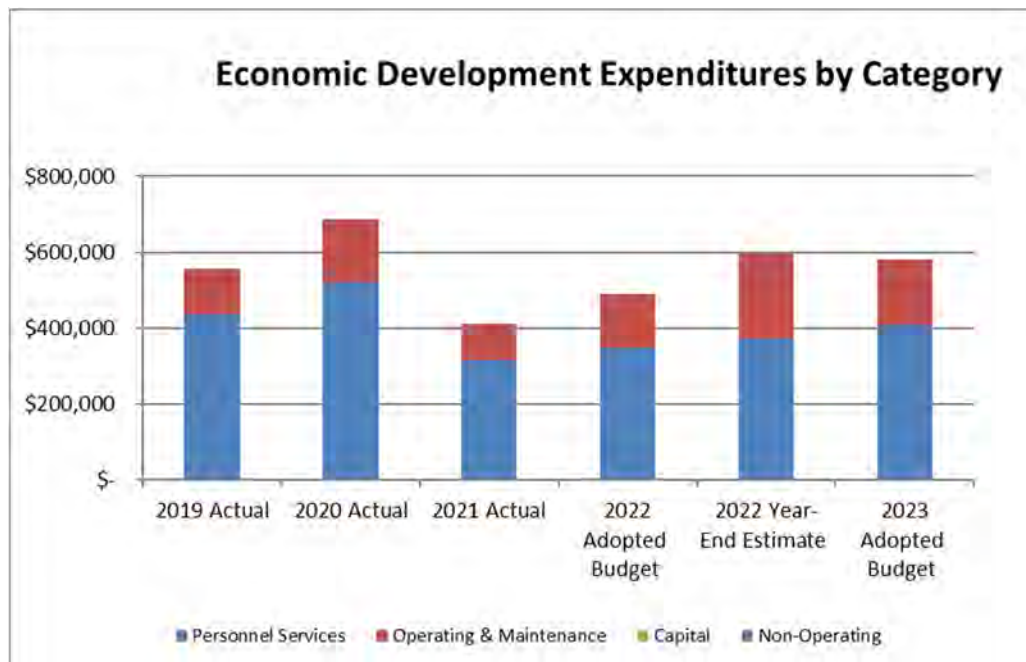
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goals*
<b>Business Attraction</b>	<b>Measure:</b> Engagement with site selectors and tenant representatives and new businesses <b>Reason:</b> Generates awareness of Littleton as a location of choice for business	N/A	N/A	*% reduction in overall vacancy rates; % increase in development activity
<b>Business Retention/Expansion</b>	<b>Measure:</b> Percent change in business departures, expansion of existing businesses <b>Reason:</b> Measures satisfaction of businesses in Littleton based on a variety of factors (workforce, available space, cost of doing business, etc.)	N/A	N/A	*% reduction in business departures; % growth in new business; % increase in business satisfaction (Business Survey)
<b>Small Business Programs</b>	<b>Measure:</b> Creation of two new programs in service of small businesses; new businesses started <b>Reason:</b> Supports business infrastructure and preservation of community character	N/A	N/A	*Implementation of two new programs; # of small businesses assisted; # of small business start ups
<b>Workforce Development</b>	<b>Measure:</b> In demand workforce availability. <b>Reason:</b> Alignment of available workforce with in-demand employment sectors.	N/A	N/A	*Employment in key industries; workforce with certifiable skills or college degrees; occupational distribution of women and minority workers
<b>Downtown</b>	<b>Measure:</b> Support hiring of Littleton Business Chamber (LBC) Executive Director and strategic plan development <b>Reason:</b> Ensures consistent and professional management and identification of actionable programs and services to expand existing	N/A	N/A	LBC completion of executive director recruitment and strategic plan creation

## Economic Development

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Economic Development Expenditures</b>						
01-140-6010 Salary . Regular	336,483	425,328	248,052	267,402	291,402	314,372
01-140-6030 Social Security	21,109	22,034	15,141	15,620	15,620	19,491
01-140-6035 Medicare	4,937	6,312	3,541	3,653	3,653	3,653
01-140-6040 Worker's Comp. Ins.	421	374	257	278	278	365
01-140-6050 Medical	38,458	38,446	30,206	38,181	38,181	40,479
01-140-6051 Life	781	900	589	680	680	823
01-140-6052 Disability	1,034	1,033	662	781	781	945
01-140-6053 Dental	1,651	1,609	1,090	1,651	1,651	1,651
01-140-6054 Vision	342	333	237	342	342	342
01-140-6055 Short-Term Disability	108	108	77	81	81	81
01-140-6060 ICMA 401A . General Govern	23,436	20,244	14,029	17,635	17,635	25,149
01-140-6141 ICMA 457 Match 2%	3,819	1,496	-	-	-	-
01-140-6142 Retirement Health Savings	2,000	-	-	-	-	-
01-140-6143 Service Awards	-	400	-	-	-	-
01-140-6160 Unemployment Insurance	105	109	136	84	84	84
01-140-7110 Supplies Office	1,068	238	328	170	1,170	1,170
01-140-7111 Marketing Materials	-	-	-	-	-	3,000
01-140-7112 Printer Supplies	181	161	-	-	-	-
01-140-7115 Non-Capital Equipment	1,269	-	1,200	3,300	300	300
01-140-7280 Books Magazines Subscripti	115	-	-	200	200	300
01-140-7282 Database Subscriptions	11,872	16,966	8,769	12,670	12,670	-
01-140-7285 Dues & Memberships	5,735	1,205	500	3,390	5,390	8,450
01-140-7350 Hardware Periphery	320	1,750	-	-	-	-
01-140-7360 Software Maintenance & Licensing	16,289	5,543	-	-	-	-
01-140-7420 Business Meetings	3,418	307	213	3,000	3,000	5,850
01-140-7430 Professional/Consulting Sv	7,894	54,301	11,525	11,000	70,720	42,500
01-140-7450 Learning & Education	4,461	120	1,079	10,000	10,000	10,000
01-140-7461 Grants/Incentives	68,808	86,913	72,478	100,000	120,675	100,000
01-140-7540 Copier Lease - Non Lewan	1,452	1,419	-	-	-	-
<b>Total Economic Development Expenditures</b>	<b>557,566</b>	<b>687,649</b>	<b>410,107</b>	<b>490,118</b>	<b>594,513</b>	<b>579,005</b>





## Community Development Budget Summary

### *Did You Know?*

*In 2022, the Building Division has performed 100% of all inspection requests before the end of the next business day while also issuing the second highest number of building permits in the City's history.*

### Community Development Department

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

### Major Programs – by allocation

- **Building Inspections:** Perform inspections of residential, commercial, and industrial buildings and properties, and inspect properties for habitability and safe occupancy.
- **Unified Land Use Code:** Continued implementation of the Unified Land Use Code (ULUC) with refinements approved by City Council in August 2022. The ULUC is a living document and central to Council Goal 8: Good Governance, Objective 3 – Continuous Improvement to the City Code.
- **Research/Record Management:** Research, compile, and maintain records in support of Open Record Requests, zoning interpretations, and IT/GIS Tech projects. This includes internal records from TRAKiT, Smartsheets, SharePoint, Laserfiche, Development Activity List, EnCodePlus and StoryMaps.
- **Permit Center – Over the Counter Permitting:** Review, process, and issue a variety of permits to contractors, developers, and homeowners via the permit center both in person and virtually.
- **Development Review:** Review development applications for all current planning case types from initial application through recordation of final documents. Provide guidance to multiple stakeholders on adopted ordinances, policies, plans, and procedures, and coordinate with other departments in the advancement of planning related policies.

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

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

### Service Delivery Improvements for 2023

- Additional on-line applications and streamlined processing introduced through eTRAKiT, including multiple permit types and land use
- Realignment of Code Compliance program priorities to align with council's workplan
- Greater cross-departmental collaboration and leadership on citywide projects including Development Review, Short-Term Rentals, Neighborhood Grants, Downtown Projects, and the Santa Fe/Mineral Intersection improvements

## Community Development Budget Summary (continued)

### Performance Summary

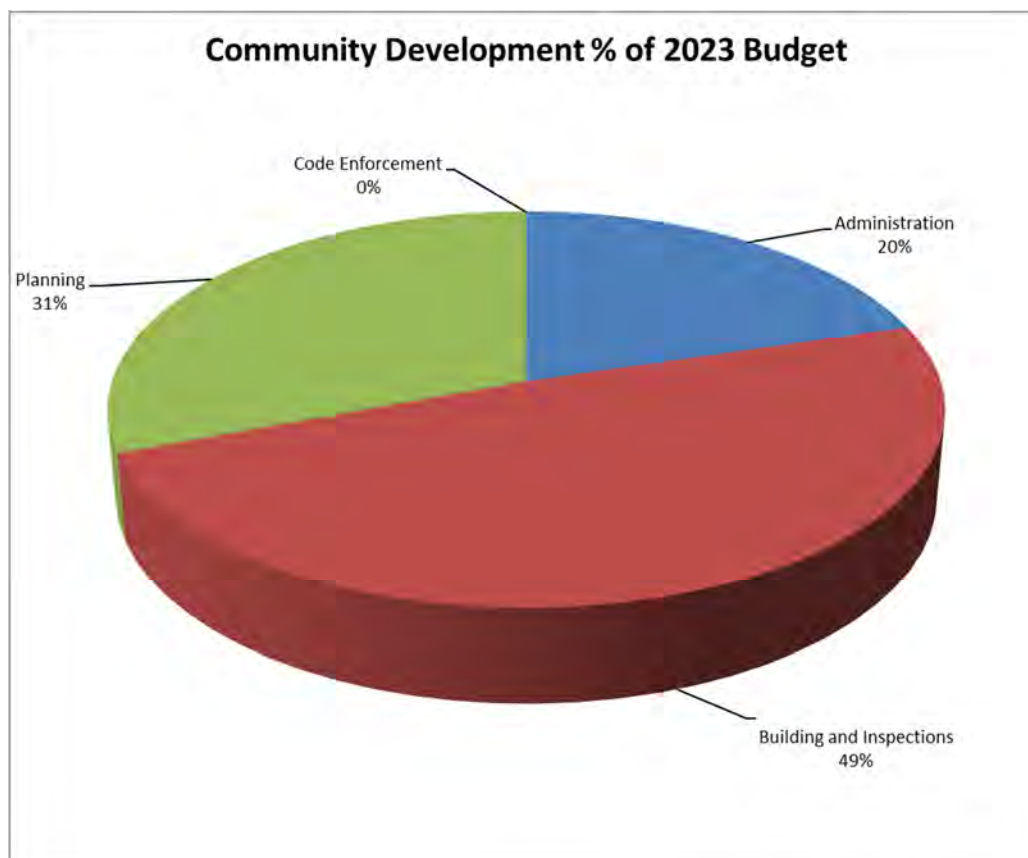
#### Performance Measures for Major Programs

Program	What we Measure and Why	2021 Actual	2022 Goal	2023 Goal
<b>Building Inspections</b>	<b>Measure:</b> Perform inspections by staff and shift away from contract consultants <b>Reason:</b> Reduce expenditures and increase consistency	480 Contract inspections	<200 Contract inspections	<150 Contract inspections
<b>Unified Land Use Code (ULUC)</b>	<b>Measure:</b> ULUC annual refinements and adoption timeline <b>Reason:</b> Effective contract and project management of council's ongoing goal for the ULUC to be a living document	100%	100% (8/16/22)	100% by Aug. 2023
<b>Research/Record Management</b>	<b>Measure:</b> Increase publicly available digital documents <b>Reason:</b> Better, more accurate customer service	40% documents scanned	60% documents scanned	<i>*Future goal tied to citywide records assessment</i>
<b>Permit Center</b>	<b>Measure:</b> Average turnaround time from submittal to issuance of permits <b>Reason:</b> Improve customer service and efficiency	30 days – All permit types	20 days – All permit types	15 days – All permit types
<b>Development Review</b>	<b>Measure:</b> Number of active cases per planner <b>Reason:</b> Inversely correlates to the level of service per customer (higher caseload = longer turnaround + lower level of service)	17.5 active cases per planner	18.3 active cases per planner	TBD dependent on outcome of Development Process Review

## Community Development Budget Summary Overview

### Division Budget Summary Overview

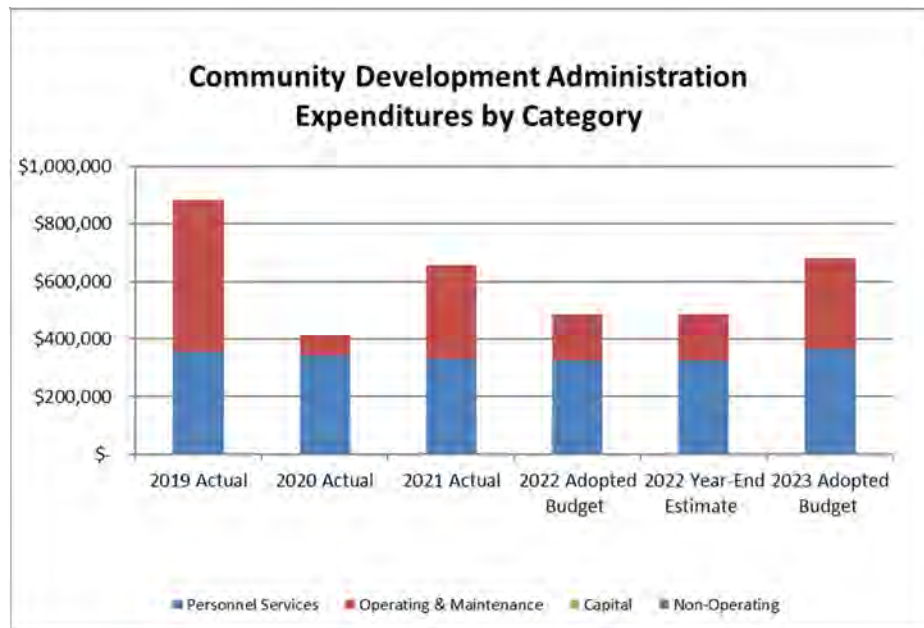
Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Comm Dev Administration	881,304	413,493	658,515	484,871	485,371	682,356
Comm Dev Building and Inspections	1,476,689	1,027,261	945,377	1,168,899	1,199,702	1,459,634
Comm Dev Planning	650,714	565,604	571,161	822,543	823,043	916,267
Comm Dev Code Enforcement	-	291,006	273,791	312,603	312,603	-
<b>Total Expenditures - Community Development</b>	<b>3,008,707</b>	<b>2,297,365</b>	<b>2,448,843</b>	<b>2,788,916</b>	<b>2,820,719</b>	<b>3,058,257</b>



## Community Development – Administration

### Expenditures by Line Item

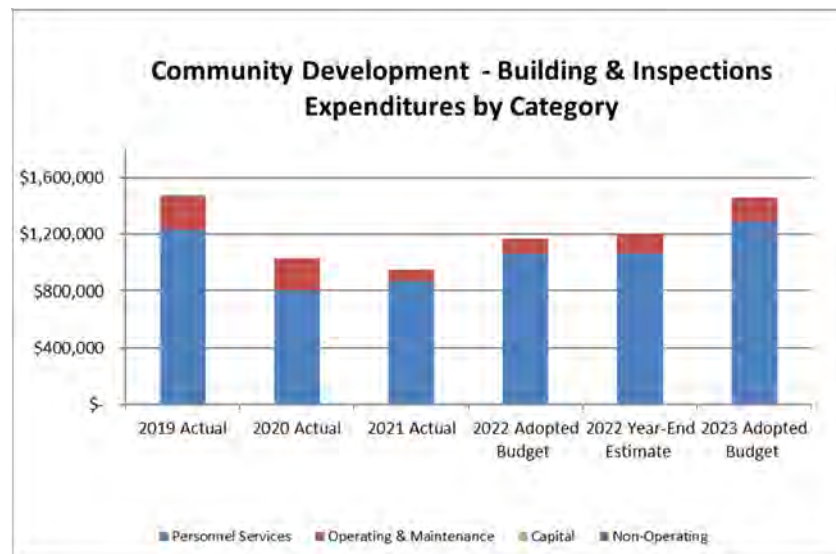
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Comm Dev - Administration Expenditures</b>							
01-320-6010	Salary . Regular	278,289	273,159	265,628	256,010	256,010	287,842
01-320-6020	Salary . Overtime	-	182	23	518	518	518
01-320-6030	Social Security	16,385	15,475	14,986	14,397	14,397	16,299
01-320-6035	Medicare	3,959	4,018	3,798	3,720	3,720	3,720
01-320-6040	Worker's Comp. Ins.	285	311	312	284	284	284
01-320-6050	Medical	36,194	26,609	28,832	31,398	31,398	31,398
01-320-6051	Life	519	691	671	691	691	691
01-320-6052	Disability	638	782	770	794	794	794
01-320-6053	Dental	1,175	1,536	1,409	1,376	1,376	1,376
01-320-6054	Vision	243	330	317	285	285	285
01-320-6055	Short-Term Disability	72	84	81	68	68	68
01-320-6060	ICMA 401A . General Govern	12,865	13,938	14,491	15,846	15,846	22,097
01-320-6140	ICMA . Deferred Comp	907	1,792	1,839	-	-	-
01-320-6141	ICMA 457 Match 2%	3,614	1,431	-	-	-	-
01-320-6142	Retirement Health Savings	1,000	-	-	-	-	-
01-320-6160	Unemployment Insurance	107	107	82	84	84	84
01-320-7110	Supplies Office	1,470	1,327	1,092	1,500	1,500	1,500
01-320-7112	Printer Supplies	375	409	-	-	-	-
01-320-7115	Non-capital Equipment	-	-	-	500	500	15,500
01-320-7285	Dues & Memberships	963	1,457	1,338	1,500	1,500	2,000
01-320-7300	Supplies Other Special	392	-	-	-	-	-
01-320-7350	Hardware Periphery	1,888	158	-	500	1,000	1,000
01-320-7420	Business Meetings	1,499	968	1,219	2,000	2,000	2,000
01-320-7430	Professional/Consulting Sv	386,180	66,259	276,200	100,000	100,000	162,500
01-320-7442	Personnel Recruitment	-	-	-	-	-	500
01-320-7446	Uniforms	339	255	-	400	400	600
01-320-7450	Learning & Education	3,630	1,229	2,467	3,000	3,000	5,500
01-320-7461	Main St Historic District	126,205	-	42,959	50,000	50,000	50,000
01-320-7540	Copier Lease - Non Lewan	2,111	478	-	-	-	-
01-320-7541	Copier Lease - Lewan	-	510	-	-	-	-
<b>Total Comm Dev - Administration Expenditures</b>		<b>881,304</b>	<b>413,493</b>	<b>658,515</b>	<b>484,871</b>	<b>485,371</b>	<b>606,556</b>



## Community Development – Building and Inspections

### Expenditures by Line Item

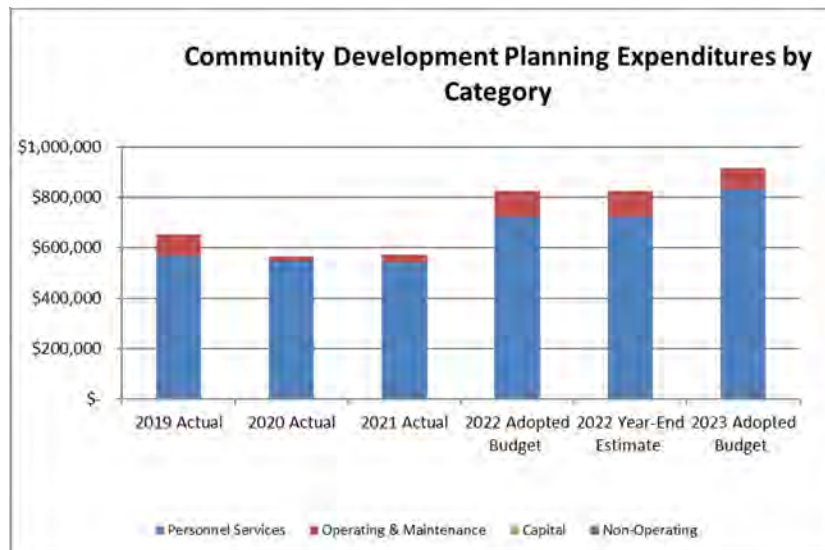
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Comm Dev - Building &amp; Inspections Expenditures</b>						
01-321-6010 Salary . Regular	894,175	595,574	633,506	758,783	758,783	918,746
01-321-6020 Salary . Overtime	34,644	30,198	26,678	51,750	51,750	51,750
01-321-6030 Social Security	57,956	40,651	40,812	49,401	49,401	56,192
01-321-6035 Medicare	13,554	9,507	9,545	11,553	11,553	13,367
01-321-6040 Worker's Comp. Ins.	11,980	8,021	8,066	12,087	12,087	14,339
01-321-6050 Medical	135,211	74,964	97,380	118,421	118,421	150,175
01-321-6051 Life	1,926	1,570	1,417	1,990	1,990	2,328
01-321-6052 Disability	2,551	1,790	1,917	2,285	2,285	2,673
01-321-6053 Dental	6,741	3,810	4,069	4,954	4,954	6,054
01-321-6054 Vision	1,395	788	880	1,026	1,026	1,252
01-321-6055 Short-Term Disability	344	226	231	270	270	324
01-321-6060 ICMA 401A . General Govern	58,149	33,924	40,452	51,593	51,593	71,448
01-321-6140 ICMA . Deferred Comp	665	868	-	-	-	-
01-321-6141 ICMA 457 Match 2%	9,806	2,890	-	-	-	-
01-321-6142 Retirement Health Savings	5,700	-	-	-	-	-
01-321-6160 Unemployment Insurance	418	404	278	336	336	336
01-321-7110 Supplies Office	5,572	2,642	1,135	5,000	5,000	6,500
01-321-7112 Printer Supplies	1,230	1,076	-	-	-	-
01-321-7115 Non-capital Equipment	1,523	-	-	1,500	6,303	2,500
01-321-7280 Books Magazines Subscriptions	8,281	9,516	5,302	4,500	4,500	5,000
01-321-7285 Dues & Memberships	1,134	1,170	924	1,000	1,000	1,500
01-321-7300 Supplies Other Special	457	-	-	-	-	-
01-321-7350 Hardware Periphery	46	-	-	1,750	2,750	6,150
01-321-7360 Software Maintenance & Licensing	1,518	84,510	-	-	-	-
01-321-7410 Collection Fee	-	-	-	-	-	-
01-321-7419 Bank Fees	137	(36)	735	200	200	1,000
01-321-7420 Business Meetings	945	219	726	2,500	2,500	2,500
01-321-7430 Professional/Consulting Sv	110,040	106,272	58,865	70,000	95,000	103,000
01-321-7446 Uniforms	2,803	4,294	490	3,000	3,000	4,000
01-321-7450 Learning & Education	13,555	5,025	11,970	15,000	15,000	18,500
01-321-7461 Environmental & Code Enforcement	75,986	(100)	-	-	-	20,000
01-321-7540 Copier Lease - Non Lewan	7,728	5,095	-	-	-	-
01-321-7541 Copier Lease - Lewan	-	2,394	-	-	-	-
01-321-7860 Other Equipment	10,519	-	-	-	-	-
<b>Total Comm Dev - Building &amp; Inspections Expenditures</b>	<b>1,476,689</b>	<b>1,027,261</b>	<b>945,377</b>	<b>1,168,899</b>	<b>1,199,702</b>	<b>1,459,634</b>



## Community Development – Planning

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Comm Dev - Planning Expenditures</b>						
01-322-6010 Salary . Regular	446,770	428,876	420,368	557,719	557,719	638,676
01-322-6020 Salary . Overtime	75	-	-	-	-	-
01-322-6030 Social Security	28,372	27,575	25,971	34,083	34,083	39,597
01-322-6035 Medicare	6,635	6,449	6,074	7,971	7,971	9,282
01-322-6040 Worker's Comp. Ins.	544	491	507	609	609	718
01-322-6050 Medical	44,637	47,685	56,227	77,526	77,526	82,181
01-322-6051 Life	930	1,189	1,120	1,484	1,484	1,728
01-322-6052 Disability	1,231	1,348	1,276	1,704	1,704	1,984
01-322-6053 Dental	1,842	2,329	2,408	3,303	3,303	3,853
01-322-6054 Vision	447	482	504	684	684	797
01-322-6055 Short-Term Disability	133	140	124	162	162	189
01-322-6060 ICMA 401A . General Govern	27,975	27,127	26,828	38,480	38,480	51,094
01-322-6141 ICMA 457 Match 2%	6,250	2,630	-	-	-	-
01-322-6142 Retirement Health Savings	2,500	-	-	-	-	-
01-322-6143 Service Awards	100	-	-	-	-	-
01-322-6160 Unemployment Insurance	183	136	159	168	168	168
01-322-7110 Supplies Office	768	401	475	1,000	1,000	1,000
01-322-7112 Printer Supplies	784	667	-	-	-	-
01-322-7115 Non-Capital Equipment	438	320	-	800	800	1,000
01-322-7285 Dues & Memberships	2,503	3,386	3,517	5,000	5,000	6,000
01-322-7300 Supplies Other Special	794	-	-	-	-	-
01-322-7350 Hardware Periphery	2,423	-	-	1,750	2,250	2,500
01-322-7360 Software Maintenance & Licensing	948	319	-	-	-	-
01-322-7420 Business Meetings	660	387	201	500	500	1,000
01-322-7430 Prof Contult Neighborhood Partnership Grant	50,538	9,781	17,733	50,000	50,000	50,000
01-322-7446 Uniforms	377	461	-	600	600	1,500
01-322-7450 Learning & Education	7,324	2,080	3,387	15,000	15,000	15,000
01-322-7461 Hist. Pres. Tax Refund	7,141	103	201	20,000	20,000	4,000
01-322-7463 Community Outreach Prog	5,115	-	4,082	4,000	4,000	4,000
01-322-7540 Copier Lease - Non Lewan	2,277	732	-	-	-	-
01-322-7541 Copier Lease - Lewan	-	510	-	-	-	-
<b>Total Comm Dev - Planning Expenditures</b>	<b>650,714</b>	<b>565,604</b>	<b>571,161</b>	<b>822,543</b>	<b>823,043</b>	<b>916,267</b>





## Community Development – Code Enforcement

### Expenditures by Line Item

Account Number and Description		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Comm Dev - Code Enforcement Expenditures</b>							
01-323-6010	Salary . Regular	-	209,423	194,362	169,652	169,652	-
01-323-6020	Salary . Overtime	-	639	1,211	-	-	-
01-323-6030	Social Security	-	13,120	11,936	10,518	10,518	-
01-323-6035	Medicare	-	3,068	2,792	2,460	2,460	-
01-323-6040	Worker's Comp. Ins.	-	3,407	2,833	3,334	3,334	-
01-323-6050	Medical	-	36,294	33,441	47,271	47,271	-
01-323-6051	Life	-	467	429	458	458	-
01-323-6052	Disability	-	533	492	526	526	-
01-323-6053	Dental	-	1,546	1,277	1,651	1,651	-
01-323-6054	Vision	-	320	283	342	342	-
01-323-6055	Short-Term Disability	-	75	71	81	81	-
01-323-6060	ICMA 401A . General Govern	-	10,362	10,158	11,876	11,876	-
01-323-6140	ICMA . Deferred Comp	-	-	48	-	-	-
01-323-6141	ICMA 457 Match 2%	-	1,191	390	-	-	-
01-323-6160	Unemployment Insurance	-	82	123	84	84	-
01-323-7110	Supplies Office	-	94	229	1,500	1,500	-
01-323-7112	Printer Supplies	-	127	-	-	-	-
01-323-7115	Non-Capital Equipment	-	72	386	1,000	1,000	-
01-323-7285	Dues & Memberships	-	-	195	500	500	-
01-323-7350	Hardware Periphery	-	-	1,235	3,650	3,650	-
01-323-7420	Business Meetings	-	53	73	200	200	-
01-323-7430	Professional/Consulting	-	5,120	4,412	23,000	23,000	-
01-323-7446	Uniforms	-	579	748	1,000	1,000	-
01-323-7450	Learning & Education	-	864	638	3,500	3,500	-
01-323-7461	Environ & Code Enforcement - Special Prog	-	1,022	6,028	30,000	30,000	-
01-323-7540	Copier Lease - Non-Lewan	-	1,463	-	-	-	-
01-323-7541	Copier Lease - Lewan	-	1,086	-	-	-	-
<b>Total Comm Dev - Code Enforcement Expenditures</b>		-	<b>291,006</b>	<b>273,791</b>	<b>312,603</b>	<b>312,603</b>	-

## Administrative Services Budget Summary

### Description of Department

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

Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Finance	1,176,836	1,158,892	1,095,585	1,370,023	1,274,103	1,442,201
Information Technology	2,054,255	2,344,475	1,884,892	2,496,841	2,608,709	2,743,702
Procurement	-	-	279,713	304,977	304,977	319,048
Human Resources	1,328,483	1,515,765	1,430,837	1,626,021	1,672,059	1,865,001
<b>Total Expenditures - Administrative Services</b>	<b>4,559,574</b>	<b>5,019,133</b>	<b>4,691,028</b>	<b>5,797,862</b>	<b>5,859,847</b>	<b>6,369,952</b>

## Finance Budget Summary

### *Did You Know?*

*The city's 3A Sales Tax Capital Improvement Fund was established in 2022 and the inaugural citizens committee will convene in April 2023.*

### 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 2023

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

### Performance Summary

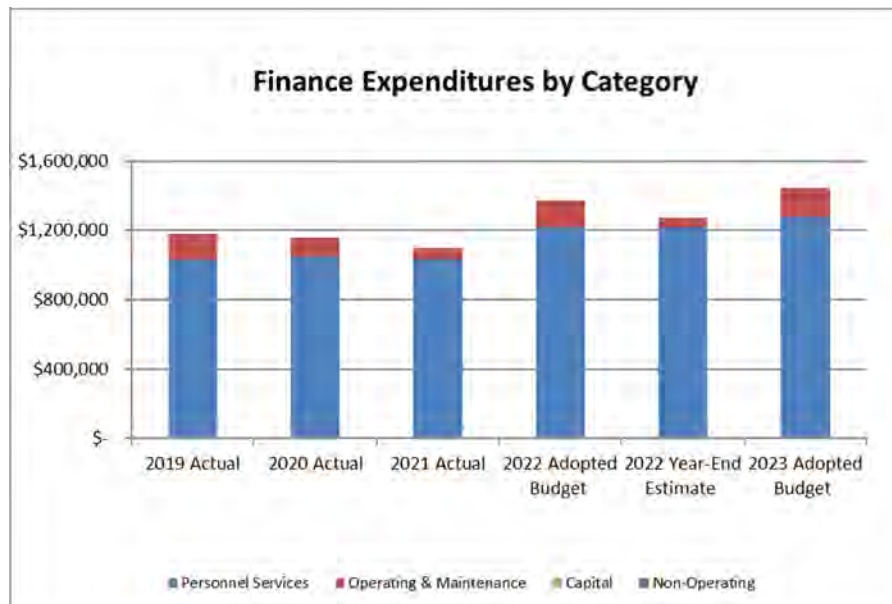
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Senior Refunds</b>	<b>Measure:</b> Days that elapse from receipt of an application to mailing refund payment to residents <b>Reason:</b> Prompt approval and issuance of senior refunds demonstrates fiscal responsibility and compassion for seniors to whom this program is intended to offer financial assistance	11 days	10 days	9 days
<b>Payroll Processing</b>	<b>Measure:</b> Accuracy of payroll distributions <b>Reason:</b> Ensuring accurate distributions of payroll expenses ensures compliance with federal and state tax regulations and demonstrates employees' value to the organization	97% accuracy	98% accuracy	99% accuracy
<b>Sales Tax Return Processing</b>	<b>Measure:</b> % of returns processed within two business days <b>Reason:</b> Timely processing of returns results in more timely revenue estimates and reduces "false positive" late notices	69%	70%	71%

## Finance

### Expenditures by Line Item

Account Number and Description	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Finance Expenditures</b>						
01-150-6010 Salary . Regular	788,509	827,211	817,832	943,126	943,126	989,728
01-150-6020 Salary . Overtime	3,487	2,037	2,702	2,070	2,070	2,070
01-150-6030 Social Security	46,601	51,018	49,070	54,246	54,246	58,782
01-150-6035 Medicare	11,437	12,497	11,900	13,270	13,270	13,270
01-150-6040 Worker's Comp. Ins.	973	955	961	1,011	1,011	1,069
01-150-6050 Medical	97,651	88,991	85,263	127,491	127,491	123,009
01-150-6051 Life	1,770	2,231	2,113	2,465	2,465	2,592
01-150-6052 Disability	2,128	2,323	2,328	2,831	2,831	2,831
01-150-6053 Dental	5,420	5,017	3,838	5,504	5,504	5,504
01-150-6054 Vision	1,121	1,038	831	1,140	1,140	1,140
01-150-6055 Short-Term Disability	269	283	244	270	270	270
01-150-6060 ICMA 401A . General Govern	53,787	50,590	51,308	63,919	63,919	79,178
01-150-6141 ICMA 457 Match 2%	10,737	4,643	-	-	-	-
01-150-6142 Retirement Health Savings	5,000	-	-	-	-	-
01-150-6160 Unemployment Insurance	285	316	321	280	280	280
01-150-7110 Supplies Office	6,917	2,328	1,325	6,000	5,200	6,480
01-150-7112 Printer Supplies	587	1,130	(10)	-	-	-
01-150-7115 Non-capital Equipment	483	432	71	-	-	-
01-150-7280 Books Magazines Subscripti	599	464	574	750	500	750
01-150-7285 Dues & Memberships	3,170	1,644	1,477	3,140	2,500	2,710
01-150-7350 Hardware Periphery	5,080	214	31	-	-	-
01-150-7360 Software Maintenance & Licensing	43,221	45,173	-	-	-	-
01-150-7419 Bank Fees	30,530	30,804	10,400	40,120	13,740	39,296
01-150-7420 Business Meetings	994	835	1,350	1,000	1,000	2,000
01-150-7430 Professional/Consulting Sv	39,185	21,607	48,947	88,320	23,320	95,672
01-150-7450 Learning & Education	10,915	4	735	10,350	7,500	12,850
01-150-7490 Advertising/Legal Notices	2,481	2,162	1,975	2,720	2,720	2,720
01-150-7540 Copier Lease - Non Lewan	3,499	2,936	-	-	-	-
01-150-7541 Copier Lease - Lewan	-	8	-	-	-	-
<b>Total Finance Expenditures</b>	<b>1,176,836</b>	<b>1,158,892</b>	<b>1,095,585</b>	<b>1,370,023</b>	<b>1,274,103</b>	<b>1,442,201</b>



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## Information Technology Budget Summary

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### *Did You Know?*

*Littleton has been working hard to improve its cyber security posture. Over 200,000 fraudulent emails are estimated to be detected this year. A recent assessment awarded Littleton a security score of 95 / 100 compared to an 86.3 industry average.*

### Information Technology

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

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

### Major Programs – by allocation

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

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

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

### Service Delivery Improvements for 2023

With a focus on data and analytics, IT will continue to partner with city departments on education, governance, and dashboard creation in many areas, including citizen requests (SeeClickFix), senior transportation, and sales tax analysis. Results will provide more informed decision-making, allowing departments and Council to leverage data to complement priority-based budgeting in driving decisions. A new ERP project will begin to reduce manual transactions, create efficiencies, and bring mobile and self-service capabilities to users.

## Information Technology Budget Summary (continued)

### Performance Summary

#### Performance Measures for Major Programs

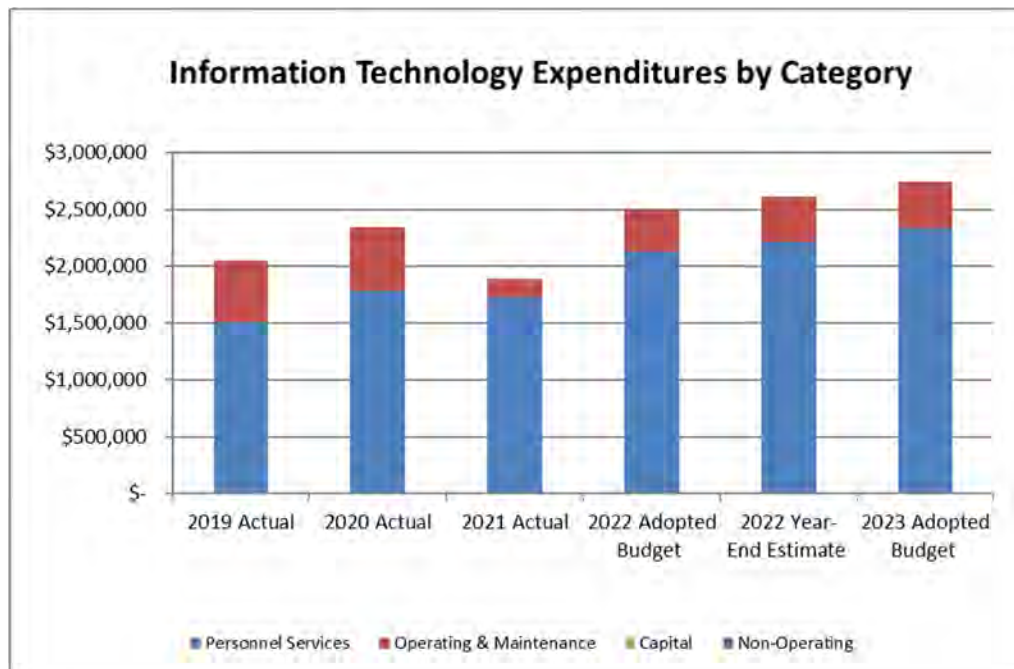
Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Software Asset Management</b>	<b>Measure:</b> Count, spend, and utilization (where possible) of applications <b>Reason:</b> Financial Sustainability; Security Improvement and Risk Mitigation	222 apps > \$1.5M; continue centralizing for more visibility	Reduce app count to 200; Consolidate software budget for better tracking and efficiency opps	Implement ERP for efficiency and improved reporting and analysis opportunities
<b>Telecom Expense Management</b>	<b>Measure:</b> Usage trends <b>Reason:</b> Financial Sustainability	260 wireless devices	260 wireless devices; 8 unused devices	Reduce unused devices/lines
<b>Print Management</b>	<b>Measure:</b> Device per City employee ratio; Count of devices that cannot receive firmware updates <b>Reason:</b> Financial Sustainability; Security Improvement and Risk Mitigation	Removed 16 SFPs from service; continue secure print roll out	Improve ratio of SFPs to employee from 1:3 to 1:4	Maintain 1:4 ratio; eliminate non-compliant devices
<b>Productivity Improvement</b>	<b>Measure:</b> Utilization of M365 applications <b>Reason:</b> Employee Efficiency	64.39% increase in # of files; 158K HUB site visits; 190K Teams chats; 5K Teams meetings organized	370K Teams chats; 135K Teams soft phone calls; 10K Teams meetings; 1700 Zoom meetings	Continued increase in usage of M365 apps, HUB, soft phone and Zoom Rooms; ERP implementation
<b>Security and Risk Management</b>	<b>Measure:</b> Security awareness training compliance; phishing click rate percentages; laptop encryption % <b>Reason:</b> Security Improvement and Risk Mitigation	98% training completion; 6.26% click rate	97% training completion; 5.84% click rate; encrypt 60% of laptops	100% training compliance; Decrease from prior click rate; Encrypt all laptops



## Information Technology

### Expenditures by Line Item

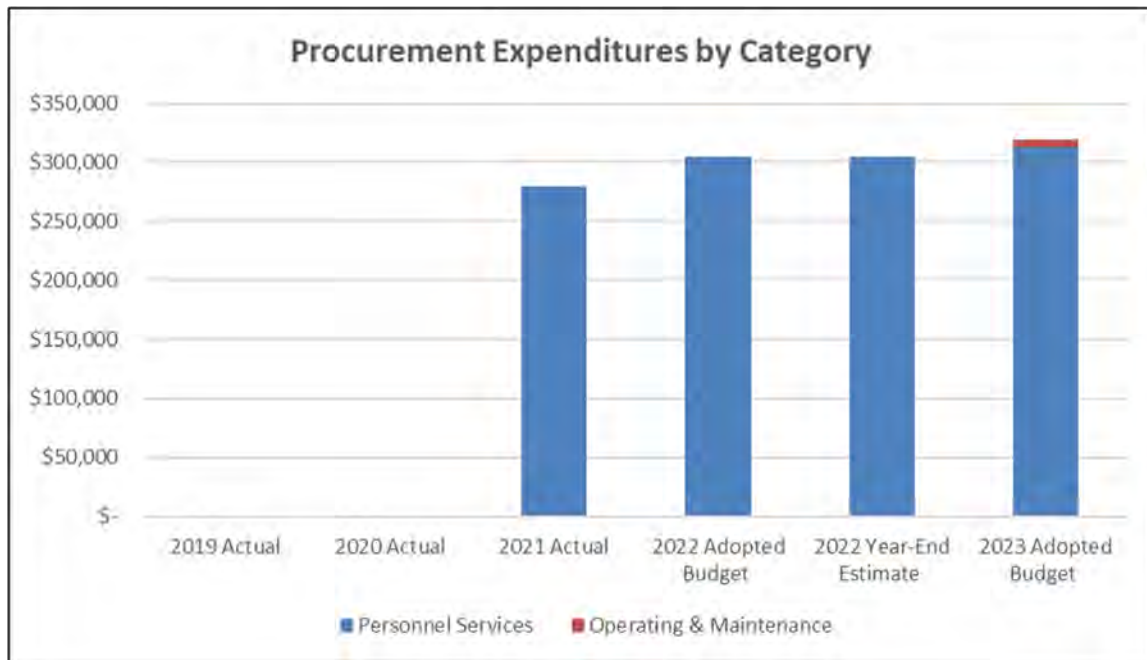
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Information Technology Expenditures</b>							
01-160-6010	Salary . Regular	1,181,802	1,422,566	1,375,159	1,689,264	1,777,170	1,834,294
01-160-6020	Salary . Overtime	1,615	2,350	189	-	-	-
01-160-6030	Social Security	70,529	88,489	82,539	93,560	93,560	106,782
01-160-6035	Medicare	17,055	21,342	19,961	22,680	22,680	23,702
01-160-6040	Worker's Comp. Ins.	907	1,312	1,482	1,369	1,369	1,553
01-160-6050	Medical	126,840	144,060	140,939	190,888	190,888	203,624
01-160-6051	Life	2,275	3,579	3,521	4,220	4,220	4,410
01-160-6052	Disability	3,009	3,988	4,086	4,845	4,845	5,063
01-160-6053	Dental	5,674	6,732	6,233	7,155	7,155	7,705
01-160-6054	Vision	1,060	1,275	1,231	1,368	1,368	1,482
01-160-6055	Short-Term Disability	283	354	340	379	379	406
01-160-6060	ICMA 401A . General Govern	71,691	82,719	87,378	109,406	109,406	142,289
01-160-6141	ICMA 457 Match 2%	15,403	7,351	-	-	-	-
01-160-6142	Retirement Health Savings	5,300	-	-	-	-	-
01-160-6143	Service Awards	400	-	-	-	-	-
01-160-6160	Unemployment Insurance	475	417	381	392	392	392
01-160-7110	Supplies Office	2,815	11,470	7,903	3,500	3,500	4,000
01-160-7112	Printer Services	220	249	-	-	-	-
01-160-7115	Non-Capital Expenditures	-	-	-	-	-	-
01-160-7285	Dues & Memberships	7,606	27,238	4,145	14,315	14,315	15,000
01-160-7350	Hardware Periphery	40,395	43,444	70,932	104,500	109,551	120,000
01-160-7360	Software Maintenance & Licensing	353,858	356,450	-	-	-	-
01-160-7420	Business Meetings	2,489	1,391	3,834	4,000	4,000	5,000
01-160-7430	Professional/Consulting Sv	67,014	60,282	65,116	200,000	218,911	215,000
01-160-7442	Personnel Recruitment	36,000	-	-	-	-	-
01-160-7450	Learning & Education	38,000	55,930	9,527	45,000	45,000	53,000
01-160-7540	Copier Lease - Non Lewan	1,540	1,488	-	-	-	-
<b>Total Information Technology Expenditures</b>		<b>2,054,255</b>	<b>2,344,475</b>	<b>1,884,892</b>	<b>2,496,841</b>	<b>2,608,709</b>	<b>2,743,702</b>



## Procurement

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Procurement Expenditures</b>						
01-180-6010 Salary . Regular	-	-	205,384	225,389	225,389	229,551
01-180-6030 Social Security	-	-	12,890	13,255	13,255	13,872
01-180-6035 Medicare	-	-	3,015	3,100	3,100	3,100
01-180-6040 Worker's Comp. Ins.	-	-	68	237	237	237
01-180-6050 Medical	-	-	41,646	45,352	45,352	45,365
01-180-6051 Life	-	-	340	577	577	577
01-180-6052 Disability	-	-	627	663	663	663
01-180-6053 Dental	-	-	1,101	1,101	1,101	1,101
01-180-6054 Vision	-	-	228	228	228	228
01-180-6055 Short-Term Disability	-	-	54	54	54	54
01-180-6060 ICMA 401A . General Govern	-	-	14,307	14,965	14,965	17,899
01-180-6160 Unemployment Insurance	-	-	54	56	56	56
01-180-7285 Dues & Memberships	-	-	-	-	-	345
01-180-7420 Business Meetings	-	-	-	-	-	1,000
01-180-7450 Learning & Education	-	-	-	-	-	5,000
<b>Total Procurement Expenditures</b>	-	-	<b>279,713</b>	<b>304,977</b>	<b>304,977</b>	<b>319,048</b>



## Human Resources Budget Summary

### *Did You Know?*

*HR finalized city wide values for the organization. These values are First-rate Service, Inclusion, Integrity, and Respect. Each value has a definition and action statements. These values will be integrated into the employee lifecycle experience, from recruiting, onboarding, to evaluations.*

### Human Resources

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

### Major Programs – 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 2023

- Continue to find efficient ways to complete increased business demands and maintain service levels while supporting implementation of a new Enterprise Resource Planning (ERP) system.
- Develop a Multi-Year Diversity, Equity, and Inclusion Strategy as identified in Council Goal 8: Good Governance.

## Human Resources Budget Summary (continued)

### Performance Summary

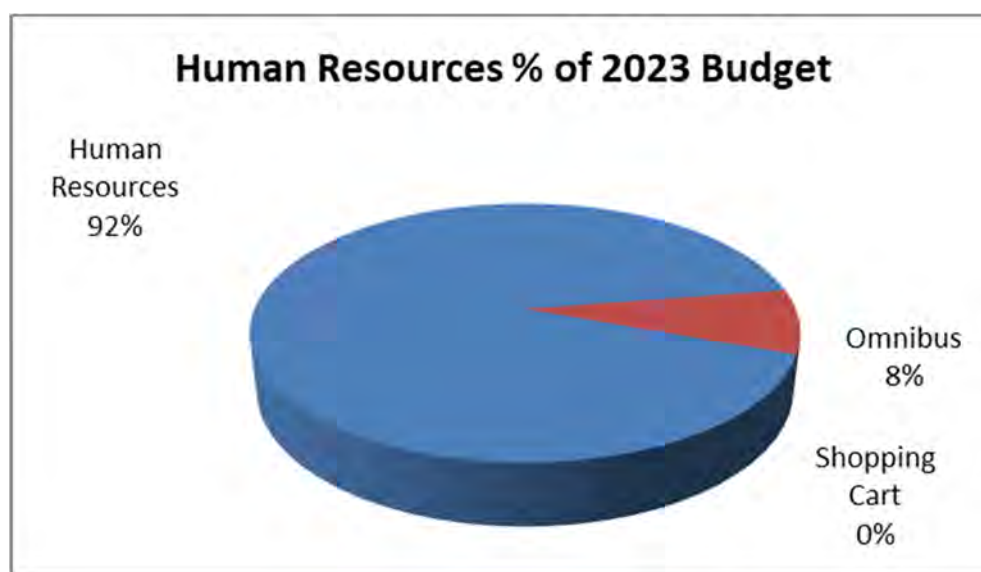
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Employee Benefits</b>	<b>Measure:</b> Cigna Local Plus: Total Claims Cost + Pharmacy will be \$275k or less/month. <b>Reason:</b> 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 low-cost PPO (preferred provider organization) plan.	225,000	290,000	290,000
<b>Recruitment</b>	<b>Measure:</b> Meet with hiring supervisor to develop recruitment strategy within three business days of approved vacancy <b>Reason:</b> Developing a plan with directors is a customer service effort and is helpful in setting timelines and expectations, and in creating a plan to tackle a low applicant pool or volatile hiring market.	3	3	3
<b>Organizational Development</b>	<b>Measure:</b> To secure a firm and have employee training developed with implementation plan by December 31, 2019 <b>Reason:</b> This program is critical to becoming a values-based organization, supporting Council Goal 8: Good Governance	Goal is 12/31/2021 completion date	Formal Project completed	Measure and calibrate values training
<b>Employee Relations</b>	<b>Measure:</b> 100% of investigation notices will be sent out within two business days of the initial complaint <b>Reason:</b> Timeliness in beginning investigations and placing appropriate parties on notices is imperative to customer service and in mitigating risk	100%	100%	100%
<b>Employee Customer Service</b>	<b>Under Development</b>	TBD as we work through Org. Dev.	TBD as we work through Org. Dev.	TBD as we work through Org. Dev.

## Human Resources Summary (continued)

### Division Budget Summary Overview

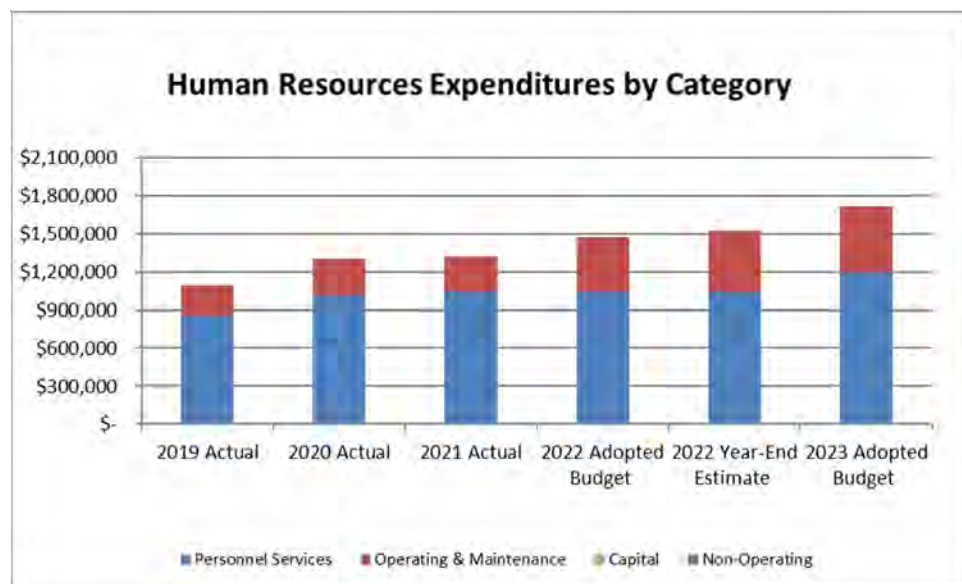
Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Human Resources	1,087,894	1,300,980	1,318,260	1,476,021	1,522,059	1,715,001
Human Resources Omnibus	204,128	195,477	112,578	150,000	150,000	150,000
Human Resources Shopping Cart	36,461	19,309	-	-	-	-
<b>Total Expenditures - Human Resources</b>	<b>1,328,483</b>	<b>1,515,765</b>	<b>1,430,837</b>	<b>1,626,021</b>	<b>1,672,059</b>	<b>1,865,001</b>



## Human Resources

### Expenditures by Line Item

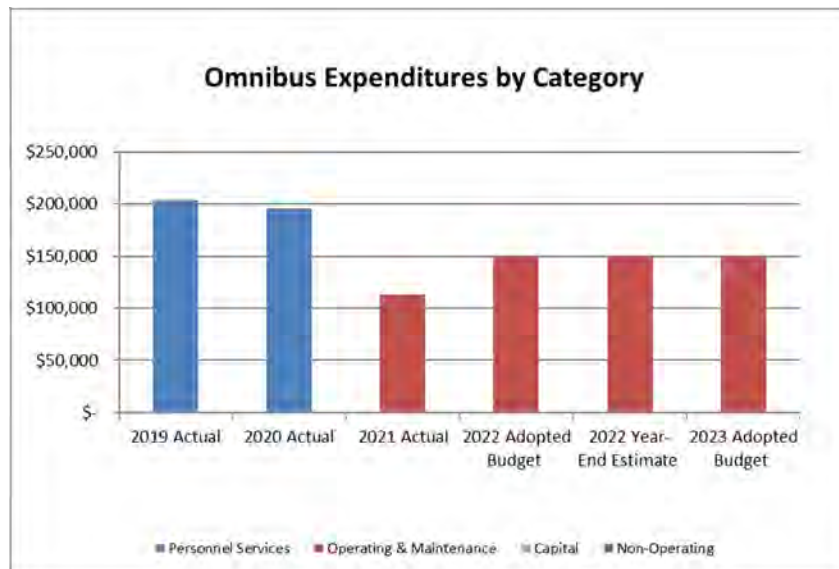
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Human Resources Expenditures</b>							
01-174-6010	Salary . Regular	679,313	794,871	825,059	810,930	810,930	896,899
01-174-6030	Social Security	39,590	48,616	49,447	47,686	47,686	56,520
01-174-6035	Medicare	9,803	11,979	12,041	11,654	11,654	12,363
01-174-6040	Worker's Comp. Ins.	826	894	966	891	891	979
01-174-6050	Medical	67,684	96,825	97,103	102,896	102,896	104,068
01-174-6051	Life	1,329	1,938	2,065	2,170	2,170	2,657
01-174-6052	Disability	1,717	2,213	2,376	2,467	2,467	2,618
01-174-6053	Dental	3,133	3,874	3,889	4,403	4,403	4,516
01-174-6054	Vision	626	683	857	912	912	912
01-174-6055	Short-Term Disability	165	203	208	243	243	270
01-174-6060	ICMA 401K . General Govern	39,497	44,501	50,954	55,701	55,701	111,456
01-174-6140	ICMA . Deferred Comp	391	-	-	-	-	-
01-174-6141	ICMA 457 Match 2%	10,516	4,951	-	-	-	-
01-174-6142	Retirement Health Savings	3,000	-	-	-	-	-
01-174-6143	Service Awards	-	100	-	-	-	-
01-174-6150	Uniforms	750	-	-	-	-	-
01-174-6160	Unemployment Insurance	269	218	270	238	238	238
01-174-7110	Supplies Office	4,032	2,821	3,322	5,000	5,500	5,825
01-174-7112	Printer Supplies	267	332	-	-	-	-
01-174-7115	Non-Capital Equipment	41	-	11	-	-	-
01-174-7280	Books Magazines Subscripti	99	739	369	480	400	480
01-174-7285	Dues & Memberships	6,479	7,574	7,460	7,500	7,500	7,500
01-174-7350	Hardware Periphery	2,193	-	-	-	-	-
01-174-7360	Software Maintenance & Licensing	62,674	63,040	-	-	-	-
01-174-7420	Business Meetings	2,044	1,955	5,554	4,300	4,300	5,000
01-174-7430	Professional/Consulting Sv	73,225	107,842	144,739	200,000	245,618	275,000
01-174-7434	General Govt. Training	1,714	36,787	32,243	57,000	57,000	57,000
01-174-7440 1169	Phys. Exams . Other	8,923	5,589	10,018	20,000	20,000	20,000
01-174-7442	Personnel Recruitment	1,067	3,825	4,049	50,000	50,000	50,000
01-174-7450	Learning & Education	10,918	3,992	5,476	15,000	15,000	17,250
01-174-7460	Safety Committee	11,445	7,511	15,663	28,800	28,800	28,800
01-174-7462	Employee Recognition	41,796	45,619	43,899	47,750	47,750	54,650
01-174-7490	Advertising	-	-	189	-	-	-
01-174-7540	Copier Lease - Non Lewan	2,368	1,488	-	-	-	-
01-174-7620	FF Heart & Circ Benefit	-	-	32	-	-	-
<b>Total Human Resources Expenditures</b>		<b>1,087,894</b>	<b>1,300,980</b>	<b>1,318,260</b>	<b>1,476,021</b>	<b>1,522,059</b>	<b>1,715,001</b>



## Human Resources – Omnibus

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Human Resources - Omnibus Expenditures</b>						
01-176-6010 Salary . Regular	129,588	159,569	-	-	-	-
01-176-6030 Social Security	7,978	9,886	-	-	-	-
01-176-6035 Medicare	1,866	2,310	-	-	-	-
01-176-6040 Worker's Comp. Ins.	5,636	3,119	-	-	-	-
01-176-6050 Medical	44,276	14,759	-	-	-	-
01-176-6051 Life	279	1,140	-	-	-	-
01-176-6052 Disability	370	513	-	-	-	-
01-176-6053 Dental	1,651	572	-	-	-	-
01-176-6054 Vision	342	118	-	-	-	-
01-176-6055 Short-Term Disability	81	53	-	-	-	-
01-176-6060 ICMA 401A . General Govern	8,360	2,990	(566)	-	-	-
01-176-6141 ICMA 457 Match 2%	822	286	-	-	-	-
01-176-6142 Retirement Health Savings	1,500	-	-	-	-	-
01-176-6160 Unemployment Insurance	98	93	-	-	-	-
01-176-7110 Supplies Office	1,281	68	-	-	-	-
01-176-7430 Professional & Consulting	-	-	113,143	150,000	150,000	150,000
<b>Total Human Resources - Omnibus Expenditures</b>	<b>204,128</b>	<b>195,477</b>	<b>112,578</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

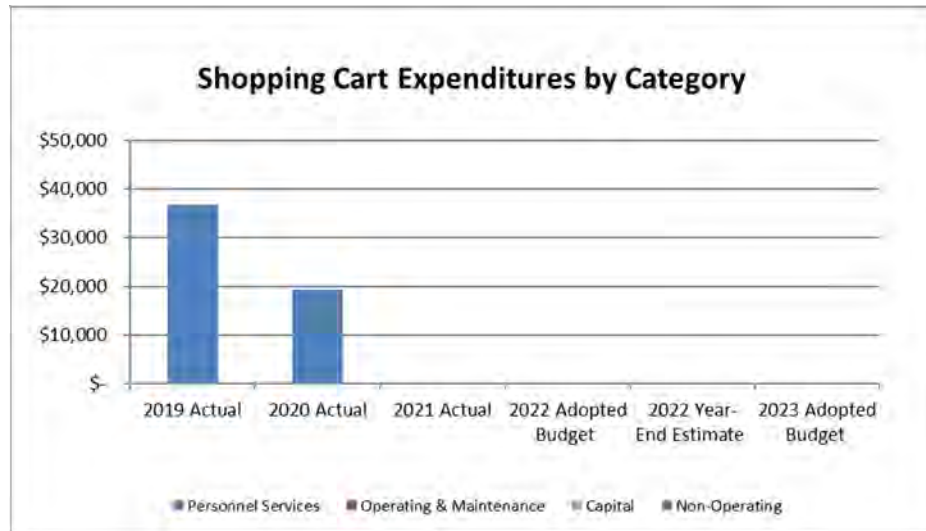




## Human Resources – Shopping Cart

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2023 Adopted Budget
<b>Human Resources- Shopping Cart Expenditures</b>						
01-178-6010 Salary . Regular	32,431	16,934	-	-	-	-
01-178-6030 Social Security	2,012	1,163	-	-	-	-
01-178-6035 Medicare	470	272	-	-	-	-
01-178-6040 Worker's Comp. Ins.	1,407	591	-	-	-	-
01-178-6051 Life	-	12	-	-	-	-
01-178-6052 Disability	-	14	-	-	-	-
01-178-6055 Short-Term Disability	52	43	-	-	-	-
01-178-6060 ICMA 401K General Government	-	241	-	-	-	-
01-178-6160 Unemployment Insurance	65	37	-	-	-	-
01-178-7110 Supplies Office	24	-	-	-	-	-
<b>Total Human Resources - Shopping Cart Expenditures</b>	<b>36,461</b>	<b>19,309</b>	-	-	-	-



## Assistant to the City Manager Budget Summary

### Description of Department

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

Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
City Clerk	368,878	327,176	237,275	313,300	313,300	366,286
Municipal Court	805,923	758,394	744,790	892,879	892,879	1,036,551
<b>Total Expenditures - Assistant to the City Manager</b>	<b>1,174,801</b>	<b>1,085,570</b>	<b>982,065</b>	<b>1,206,179</b>	<b>1,206,179</b>	<b>1,402,837</b>

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## City Clerk Budget Summary

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### *Did You Know?*

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

### City Clerk

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

#### Major Programs – by allocation

- **Records Management:** Scanning, maintenance, and retention of records including fulfillment of CORA requests
- **Authority, Board and Commission Recruitment:** Coordinate recruitment for Authority, Board, and Commissions 1-2 times per year
- **Election Administration:** Serves as the Designated Election official for all elections. Manage all intergovernmental agreements, ballots, and all other necessary election coordination with three counties
- **Liquor and Marijuana Licensing:** Oversees and coordinates issuance of new liquor and marijuana applications, as well as renewals and other annual functions pertaining to these business types

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

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

#### Service Delivery Improvements for 2023

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

## City Clerk Budget Summary (continued)

### Performance Summary

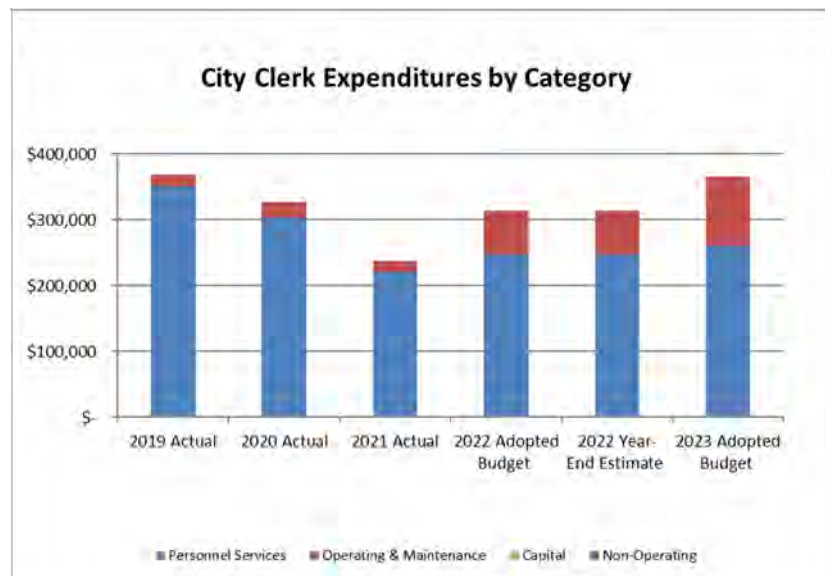
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Authorities, Boards, and Commissions Recruitment</b>	<b>Measure:</b> Number of vacancies and the estimated number of applicants required to ensure a varied pool from which to select <b>Reason:</b> To increase citizen participation in the recruiting process	64 (1 recruitment) (Goal = 60)	47 (1 recruitment) (Goal = 60: reduced from 2021 due to elimination of the Library and Museum boards)	65
<b>CORA Requests (Open Records)</b>	<b>Measure:</b> Total number of requests received and the average turn-around time to complete each request <b>Reason:</b> To provide equitable and efficient access to public records while meeting statutorily mandated timelines	191 (2 completed with statutorily permitted extensions of time)	200 (3 completed with statutorily permitted extensions of time)	200
<b>Liquor Licenses</b>	<b>Measure:</b> Timely processing of new applications, renewals, and other actions for licenses <b>Reason:</b> To ensure consistent turn-around time and efficiency	112 (includes 3 licenses surrendered, 2 transfers, and 8 new applications)	127 (includes 4 transfers and 6 new applications)	127

## City Clerk

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>City Clerk - Expenditures</b>							
01-172-6010	Salary . Regular	257,197	225,772	164,106	174,639	174,639	182,754
01-172-6020	Salary . Overtime	3,245	-	1,223	5,175	5,175	5,175
01-172-6030	Social Security	15,657	14,751	10,159	11,148	11,148	11,330
01-172-6035	Medicare	3,662	3,450	2,376	2,607	2,607	2,607
01-172-6040	Worker's Comp. Ins.	322	196	194	194	194	194
01-172-6050	Medical	49,811	40,932	29,343	38,550	38,550	40,744
01-172-6051	Life	587	498	425	472	472	472
01-172-6052	Disability	680	497	488	541	541	541
01-172-6053	Dental	1,651	1,228	1,018	1,101	1,101	1,101
01-172-6054	Vision	342	254	212	228	228	228
01-172-6055	Short-Term Disability	108	76	50	54	54	54
01-172-6060	ICMA 401A . General Govern	15,829	9,908	10,406	12,225	12,225	14,620
01-172-6141	ICMA 457 Match 2%	-	5,059	-	-	-	-
01-172-6142	Retirement Health Savings	1,500	-	-	-	-	-
01-172-6160	Unemployment Insurance	105	136	48	56	56	56
01-172-7110	Supplies Office	3,739	1,703	3,177	3,500	3,500	3,500
01-172-7111	Boards & Commissions - Supplies & Materials	-	-	106	1,000	1,000	1,000
01-172-7112	Printer Supplies	565	778	112	-	-	-
01-172-7115	Non-capital Equipment	-	320	-	500	500	500
01-172-7280	Books Magazines Subscripti	-	-	-	60	60	60
01-172-7285	Dues & Memberships	320	771	631	650	650	750
01-172-7350	Hardware Periphery	197	9,166	-	1,000	1,000	1,000
01-172-7413	Filing & Recording	614	750	(413)	1,500	1,500	1,500
01-172-7420	Business Meetings	383	42	339	-	-	-
01-172-7430	Professional/Consulting Sv	9,400	9,828	12,045	54,000	54,000	94,000
01-172-7450	Learning & Education	1,682	581	920	3,500	3,500	3,500
01-172-7490	Advertising/Legal Notices	233	212	309	600	600	600
01-172-7540	Copier Lease - Non Lewan	1,049	267	-	-	-	-
<b>Total City Clerk - Clerk Expenditures</b>		<b>368,878</b>	<b>327,176</b>	<b>237,275</b>	<b>313,300</b>	<b>313,300</b>	<b>366,286</b>



## Municipal Court Budget Summary

### Did You Know?

*The court is improving user experience by creating partnerships such as Graceful Café to engage clients with additional resources that build positive community alliances and increases case*

### 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, AllHealth, and interpreter service
- **Court Security:** Security staff and video surveillance

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

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

### Service Delivery Improvements for 2023

Include outreach opportunities to meet court users off-site and expand case resolution. Conduct an on-site technical assessment.

### Performance Summary

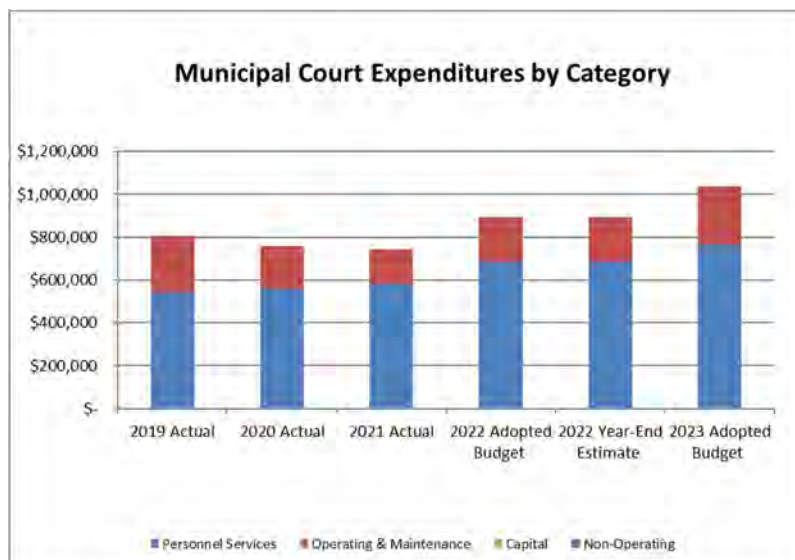
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Judicial Hearings</b>	<b>Measure:</b> Case Disposition Rate (Ratio of New Cases to Closed Cases) <b>Reason:</b> Effective Caseload Management	225%	100%	100%
<b>Judicial Services</b>	<b>Measure:</b> Restitution Disbursement (Percent of collected restitutions distributed to victims) <b>Reason:</b> Enforcement of court orders requiring payment of legal financial obligations	100%	100%	100%
<b>Local Partnership</b>	<b>Measure:</b> Defense Council Provided for Qualified First Appearance Defendants <b>Reason:</b> Access and Fairness to Judicial Process	100%	100%	100%

## Municipal Court

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Municipal Court Expenditures</b>							
01-173-6010	Salary . Regular	417,721	442,056	463,814	534,130	534,130	597,893
01-173-6020	Salary . Overtime	16,695	1,509	-	500	500	4,680
01-173-6030	Social Security	26,545	28,762	28,546	33,273	33,273	37,069
01-173-6035	Medicare	6,208	6,727	6,676	7,752	7,752	8,410
01-173-6040	Worker's Comp. Ins.	3,024	2,817	3,173	3,360	3,360	3,321
01-173-6050	Medical	41,401	48,339	52,129	65,490	65,490	67,078
01-173-6051	Life	699	993	1,001	1,247	1,247	1,247
01-173-6052	Disability	926	1,030	1,146	1,431	1,431	1,431
01-173-6053	Dental	2,552	2,345	2,586	3,303	3,303	3,303
01-173-6054	Vision	528	485	569	684	684	684
01-173-6055	Short-Term Disability	154	165	162	189	189	189
01-173-6060	ICMA 401A . General Govern	19,286	20,100	21,538	32,318	32,318	39,594
01-173-6140	ICMA . Deferred Comp	1,959	1,994	1,966	2,028	2,028	2,028
01-173-6141	ICMA 457 Match 2%	2,875	1,067	-	-	-	-
01-173-6142	Retirement Health Savings	2,100	-	-	-	-	-
01-173-6143	Service Awards	-	100	-	-	-	-
01-173-6160	Unemployment Insurance	232	218	190	224	224	224
01-173-7110	Supplies Office	8,835	3,831	3,381	3,500	3,500	4,100
01-173-7112	Printer Supplies	804	1,243	-	-	-	-
01-173-7115	Non-Capital Equipment	6,760	-	-	-	-	-
01-173-7280	Books Magazines Subscripti	259	-	-	300	300	500
01-173-7285	Dues & Memberships	415	22	245	1,000	1,000	2,200
01-173-7350	Hardware Periphery	1,496	-	190	1,000	1,000	1,000
01-173-7360	Software Maintenance & Licensing	10,187	54,455	-	-	-	-
01-173-7410	Collection Fees	10,235	(102)	3,228	-	-	-
01-173-7419	Bank Fees	125	96	3,401	-	-	-
01-173-7420	Business Meetings	1,042	896	151	1,000	1,000	1,150
01-173-7430	Professional/Consulting Sv	68,410	87,244	91,128	154,100	154,100	191,600
01-173-7430 1243	Bailiff/Security	67,266	-	-	-	-	-
01-173-7433	Judicial Service Contract	31,290	9,826	20,052	32,250	32,250	48,600
01-173-7434	Defense Counsel First Appearance	37,425	32,225	35,075	-	-	-
01-173-7443	Special Legal Services	5,523	4,480	1,510	5,000	5,000	8,000
01-173-7450	Learning & Education	7,182	2,139	2,487	8,400	8,400	11,750
01-173-7461	Jury Fees	576	284	444	400	400	500
01-173-7540	Copier Lease - Non Lewan	4,561	-	-	-	-	-
01-173-7541	Copier Lease - Lewan	627	3,048	-	-	-	-
<b>Total Municipal Court Expenditures</b>		<b>805,923</b>	<b>758,394</b>	<b>744,790</b>	<b>892,879</b>	<b>892,879</b>	<b>1,036,551</b>





## Police Budget Summary

### Did You Know?

*The Littleton Police Department was awarded its 6<sup>th</sup> consecutive accreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA) in March 2022.*

### 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 2023

- Increase transparency with enhancement of publicly accessible information on department social media and website.
- Expand School Resource Officer (SRO) Program in partnership with Littleton Public Schools.
- Continue development of Emergency Management capabilities for the city.

### Performance Summary

#### Performance Measures for Major Programs

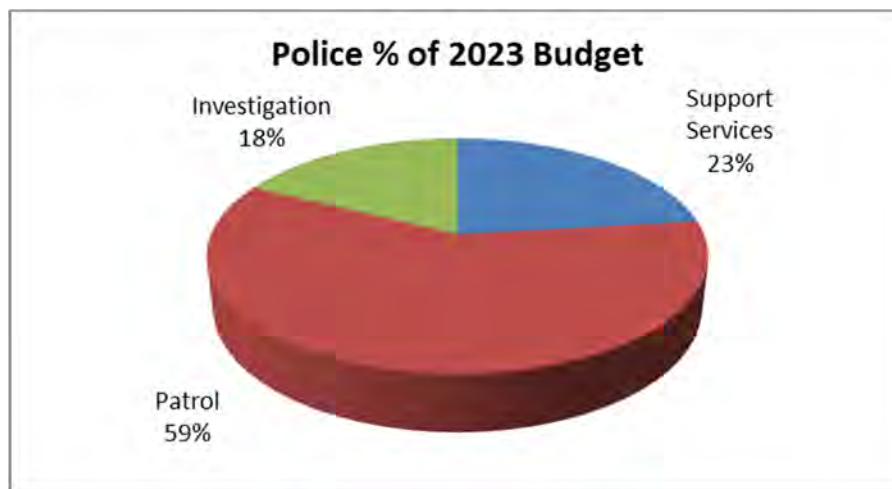
Program	What we Measure and Why	2021 Actual	2022 YTD	2023 Goal
<b>General Assignment Detectives</b>	<b>Measure:</b> Case closure rates <b>Reason:</b> Ensuring investigations are closed in an appropriate manner provides the best service to the Littleton residents and mirrors the LPD Mission statement in the areas of “ <i>catching criminals, preventing crimes and comforting victims.</i> ”	66.7%	85%	75%
<b>Communications Center</b>	<b>Measure:</b> Time from receipt of call to officer dispatched <sup>1</sup> <b>Reason:</b> Quick response times help the LPD improve safety within the community	3:36	2:22	3:00
<b>Patrol Teams 1-6</b>	<b>Measure:</b> Fully staff all Patrol Team assignments <b>Reason:</b> By fully staffing all Patrol Teams and proactive units the LPD will better serve the community by deploying more officers during peak service times. This will also allow the staffing of proactive units to address traffic concerns and long-term quality of life issues for our community.	40 of 42 (PT) 2 of 10 (PRO)	42 of 42 6 of 10	42 of 42 10 of 10

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

## Police Budget Summary Overview

### Division Budget Summary Overview

Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Police Support Services	3,079,519	2,880,692	3,272,533	3,677,285	3,898,683	3,894,858
Police Patrol	8,095,530	7,934,752	8,922,196	9,025,286	9,147,400	9,963,623
Police Investigation	2,359,860	2,449,368	2,666,224	2,633,302	2,668,250	2,979,995
<b>Total Expenditures - Police</b>	<b>13,534,909</b>	<b>13,264,812</b>	<b>14,860,954</b>	<b>15,335,873</b>	<b>15,714,333</b>	<b>16,838,476</b>

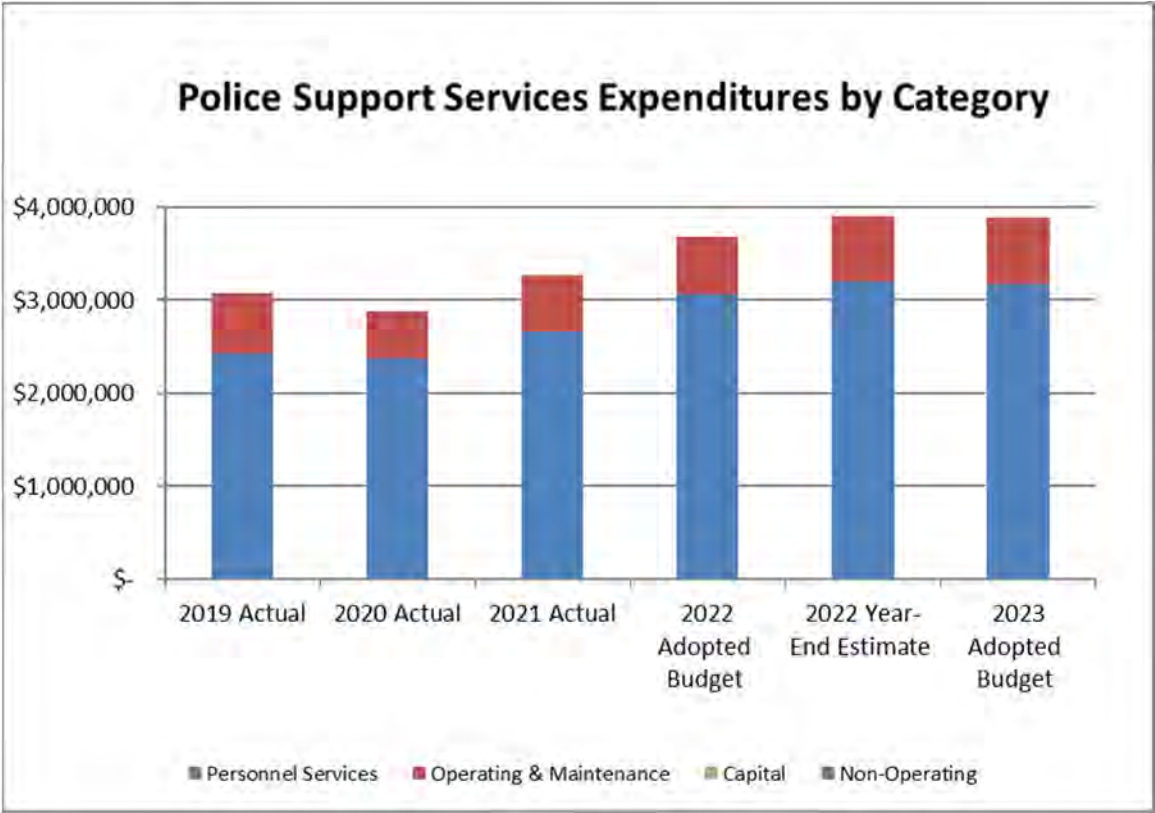


## Police – Support Services

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Police - Support Services Expenditures</b>							
01-201-6010	Salary . Regular	1,665,127	1,629,486	1,913,928	2,079,637	2,220,535	2,142,585
01-201-6015	Field Training Officer Pay	10,453	10,317	8,355	7,245	7,245	7,245
01-201-6020	Salary . Overtime	68,172	79,433	41,658	96,876	96,876	96,876
01-201-6021	Extra Duty Overtime Pay	9,306	1,528	11,702	8,376	8,376	8,376
01-201-6022	Special Events Overtime	2,841	109	2,251	-	-	-
01-201-6030	Social Security	81,829	82,430	93,563	100,225	100,225	109,576
01-201-6035	Medicare	25,405	25,862	28,659	31,786	31,786	36,670
01-201-6040	Worker's Comp. Ins.	16,098	16,062	18,100	21,749	21,749	21,822
01-201-6050	Medical	258,324	255,271	318,347	381,369	381,369	397,247
01-201-6051	Life	3,729	4,482	4,999	5,607	5,607	5,772
01-201-6052	Disability	11,939	12,634	14,269	18,240	18,240	18,405
01-201-6053	Dental	11,559	11,956	13,361	15,137	15,137	15,687
01-201-6054	Vision	2,391	2,473	2,833	3,135	3,135	3,363
01-201-6055	Short-Term Disability	605	622	693	744	744	798
01-201-6060	ICMA 401A . General Govern	81,307	72,031	95,429	176,282	176,282	185,059
01-201-6061	ICMA 401A . Police	11,099	9,624	8,925	-	-	-
01-201-6100	Uniform Cleaning Allowance	47,037	48,560	45,583	48,606	48,606	48,606
01-201-6140	ICMA Deferred Comp	2,032	2,132	1,550	1,883	1,883	1,883
01-201-6141	ICMA 457 Match 2%	14,384	6,250	-	-	-	-
01-201-6142	Retirement Health Savings	10,300	-	-	-	-	-
01-201-6143	Service Awards	600	500	-	-	-	-
01-201-6150	Uniforms	57,000	62,600	1,800	65,300	65,300	65,300
01-201-6160	Unemployment Insurance	723	681	741	798	798	798
01-201-6190	Police Retirement - FPPA	36,087	38,489	40,780	-	-	-
01-201-7110	Supplies Office	10,767	8,482	7,316	6,000	7,000	7,000
01-201-7112	Printer Supplies	2,014	6,314	-	-	-	-
01-201-7115	Non-Capital Equipment	18,904	-	357	5,000	5,000	5,000
01-201-7280	Books Magazines Subscripti	5,138	7,243	6,179	5,000	6,500	5,000
01-201-7285	Dues & Memberships	4,743	5,183	3,683	5,000	5,000	5,000
01-201-7300	Supplies Other Special	106,612	91,738	141,107	120,000	175,000	160,000
01-201-7350	Hardware Periphery	177	-	17	-	-	-
01-201-7360	Software Maintenance & Licensing	104,666	100,327	-	-	-	-
01-201-7420	Business Meetings	2,961	5,486	4,323	3,500	4,000	3,500
01-201-7430	Professional/Consulting Sv	168,527	109,359	226,663	246,140	246,140	312,140
01-201-7433	Humane Services Contract	63,000	63,000	63,000	66,150	66,150	66,150
01-201-7442	Personnel Recruitment	17,221	6,714	23,168	20,000	20,000	20,000
01-201-7446	Uniforms	39,367	36,696	48,262	35,000	35,000	35,000
01-201-7450	Learning & Education	88,692	34,767	72,487	75,000	100,000	85,000
01-201-7451	Duty Travel	-	-	3,677	5,000	7,500	7,500
01-201-7470	Telecommunications	90	-	-	-	-	-
01-201-7510	Rentals	-	-	870	5,000	-	-
01-201-7540	Copier Lease - Non Lewan	12,688	13,039	-	-	-	-
01-201-7560	Radio Maintenance	5,325	18,790	560	15,000	15,000	15,000
01-201-7570	Other Equipment Maint.	280	21	1,014	2,500	2,500	2,500
01-201-7700	Other Charges	-	-	2,325	-	-	-
<b>Total Police - Support Services Expenditures</b>		<b>3,079,519</b>	<b>2,880,692</b>	<b>3,272,533</b>	<b>3,677,285</b>	<b>3,898,683</b>	<b>3,894,858</b>

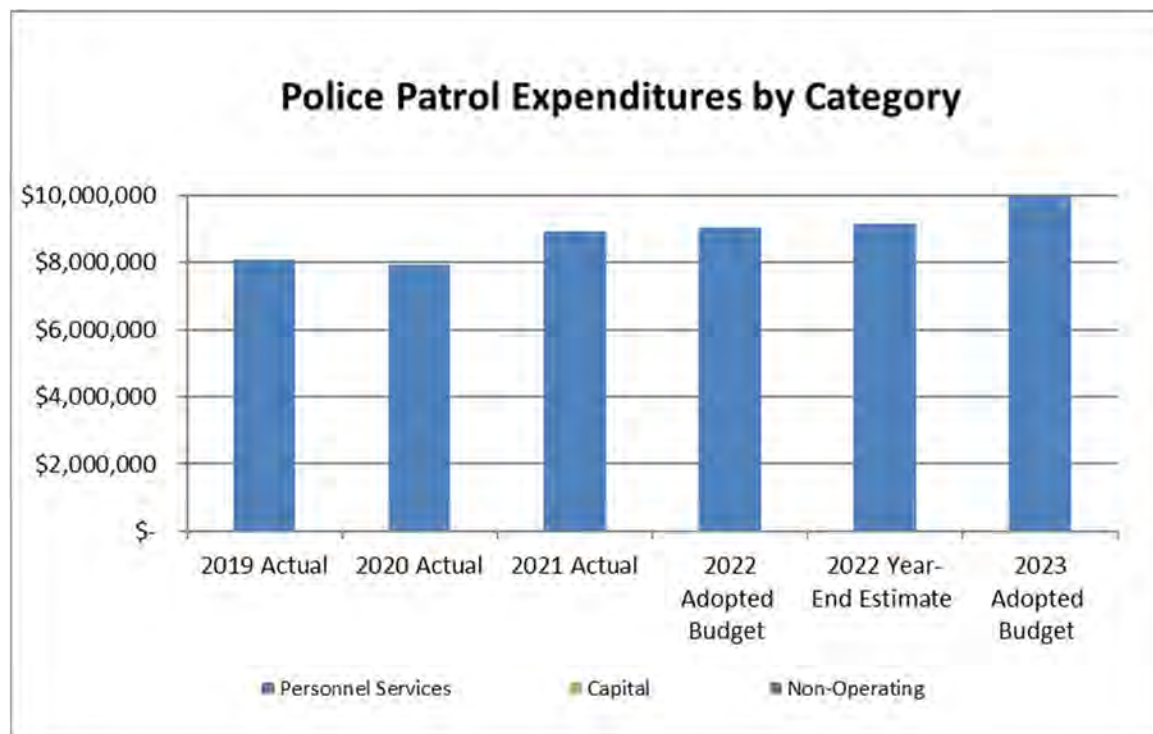
Police – Support Services (Continued)



## Police – Patrol

### Expenditures by Line Item

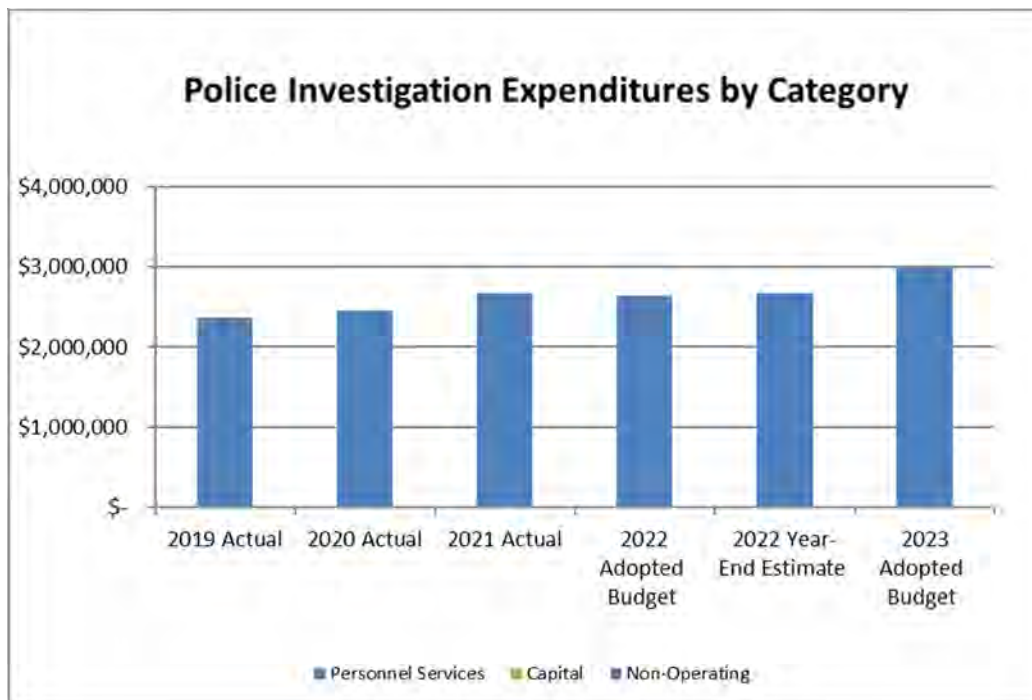
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Police - Patrol Expenditures</b>							
01-203-6010	Salary . Regular	5,690,934	5,590,577	6,177,695	6,381,815	6,503,929	7,120,631
01-203-6015	Field Training Officer Pay	20,998	5,483	14,693	15,525	15,525	15,525
01-203-6020	Salary . Overtime	211,810	240,582	315,784	251,778	251,778	251,778
01-203-6021	Extra Duty Overtime	128,623	65,577	251,077	136,240	136,240	136,240
01-203-6022	Special Events Overtime	43,022	2,650	32,219	50,000	50,000	50,000
01-203-6025	Court Time Allowance	20,141	10,925	9,599	21,735	21,735	21,735
01-203-6030	Social Security	8,338	11,424	16,150	7,138	7,138	7,428
01-203-6035	Medicare	89,395	95,693	99,361	98,141	98,141	98,141
01-203-6040	Worker's Comp. Ins.	179,094	192,456	204,038	202,318	202,318	229,809
01-203-6050	Medical	826,052	887,079	901,155	928,274	928,274	1,049,958
01-203-6051	Life	12,791	16,150	16,075	16,894	16,894	16,894
01-203-6052	Disability	144,763	156,292	162,821	173,474	173,474	173,474
01-203-6053	Dental	35,264	35,720	32,224	35,227	35,227	35,227
01-203-6054	Vision	6,929	7,143	6,673	7,296	7,296	7,296
01-203-6055	Short-Term Disability	1,756	1,814	1,704	1,731	1,731	1,731
01-203-6060	ICMA 401A . General Govern	5,697	6,472	62,442	-	-	-
01-203-6061	ICMA 401A . Police	241,557	207,292	179,973	695,880	695,880	745,936
01-203-6130	Educational Benefits	5,228	750	-	-	-	-
01-203-6141	ICMA 457 Match 2%	36,719	14,072	-	-	-	-
01-203-6142	Retirement Health Savings	32,500	-	-	-	-	-
01-203-6143	Service Awards	3,000	600	-	-	-	-
01-203-6150	Uniforms	-	-	45,966	-	-	-
01-203-6160	Unemployment Insurance	1,825	1,798	1,920	1,820	1,820	1,820
01-203-6190	Police Retirement - FPPA	349,094	384,203	390,628	-	-	-
<b>Total Police - Patrol Expenditures</b>		<b>8,095,530</b>	<b>7,934,752</b>	<b>8,922,196</b>	<b>9,025,286</b>	<b>9,147,400</b>	<b>9,963,623</b>



## Police – Investigations

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Police - Investigation Expenditures</b>						
01-204-6010 Salary . Regular	1,668,937	1,714,046	1,773,374	1,826,420	1,861,368	2,150,518
01-204-6015 Field Training Officer Pay	-	-	-	1,035	1,035	1,035
01-204-6020 Salary . Overtime	79,352	101,919	160,949	88,028	88,028	88,028
01-204-6021 Extra Duty Overtime	15,171	12,687	40,719	5,920	5,920	5,920
01-204-6022 Special Events Overtime	12,529	2,508	7,845	10,000	10,000	10,000
01-204-6025 Court Time Allowance	1,312	351	611	2,588	2,588	2,588
01-204-6030 Social Security	13,001	16,989	17,279	18,369	18,369	18,369
01-204-6035 Medicare	26,086	27,969	29,049	28,043	28,043	28,043
01-204-6040 Worker's Comp. Ins.	51,848	54,972	58,248	55,319	55,319	55,319
01-204-6050 Medical	240,856	270,209	308,237	318,999	318,999	340,827
01-204-6051 Life	3,744	4,684	4,683	4,866	4,866	5,633
01-204-6052 Disability	38,142	41,750	45,296	54,062	54,062	54,062
01-204-6053 Dental	9,188	9,762	9,142	9,357	9,357	9,357
01-204-6054 Vision	1,901	2,020	1,936	1,938	1,938	1,938
01-204-6055 Short-Term Disability	450	481	460	460	460	460
01-204-6060 ICMA 401A . General Govern	13,662	15,497	26,067	-	-	-
01-204-6061 ICMA 401A . Police	19,148	22,701	22,630	207,422	207,422	207,422
01-204-6130 Educational Benefits	2,678	-	2,224	-	-	-
01-204-6141 ICMA 457 Match 2%	6,535	3,152	-	-	-	-
01-204-6142 Retirement Health Savings	8,200	-	-	-	-	-
01-204-6143 Service Awards	400	400	-	-	-	-
01-204-6150 Uniforms	-	-	13,500	-	-	-
01-204-6160 Unemployment Insurance	445	483	466	476	476	476
01-204-6190 Police Retirement - FPPA	146,275	146,791	143,509	-	-	-
<b>Total Police - Investigation Expenditures</b>	<b>2,359,860</b>	<b>2,449,368</b>	<b>2,666,224</b>	<b>2,633,302</b>	<b>2,668,250</b>	<b>2,979,995</b>



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## Fire Budget Summary

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

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

### Division Budget Summary Overview

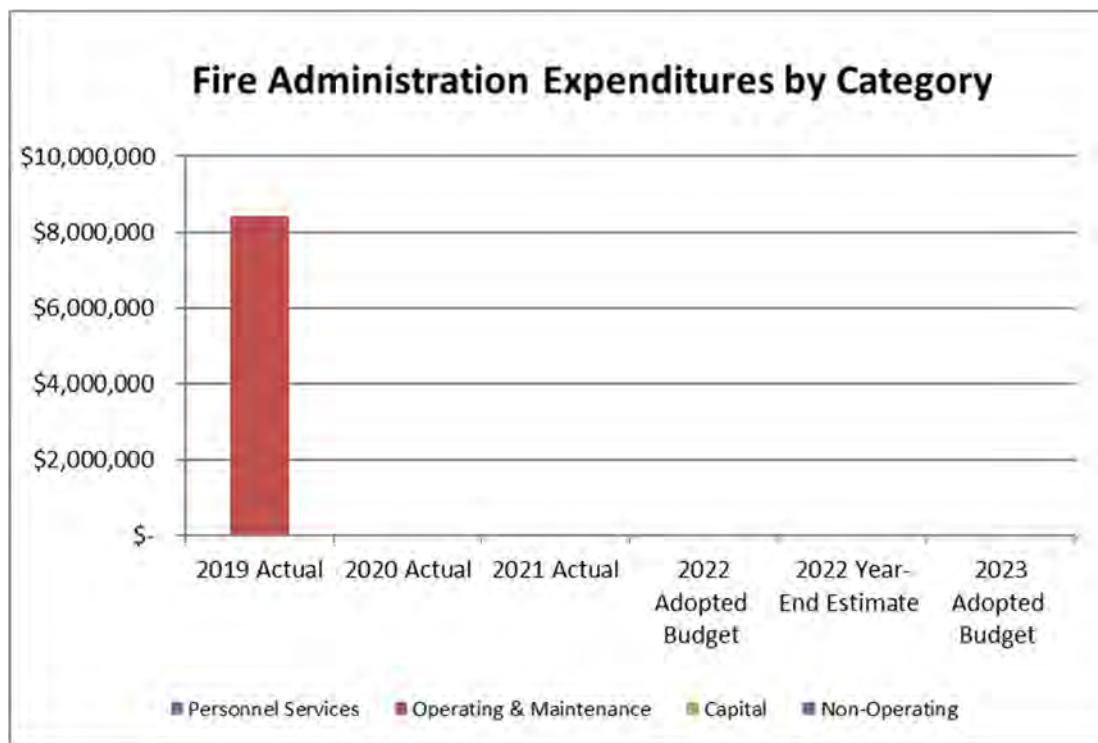
Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Fire Administration	8,430,173	5,103	-	-	-	-
Fire Emergency Services	2,718	-	-	-	-	-
Fire Support Services	38,700	-	-	-	-	-
<b>Total Expenditures - Fire</b>	<b>8,471,591</b>	<b>5,103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Fire - Administration

### Expenditures by Line Item

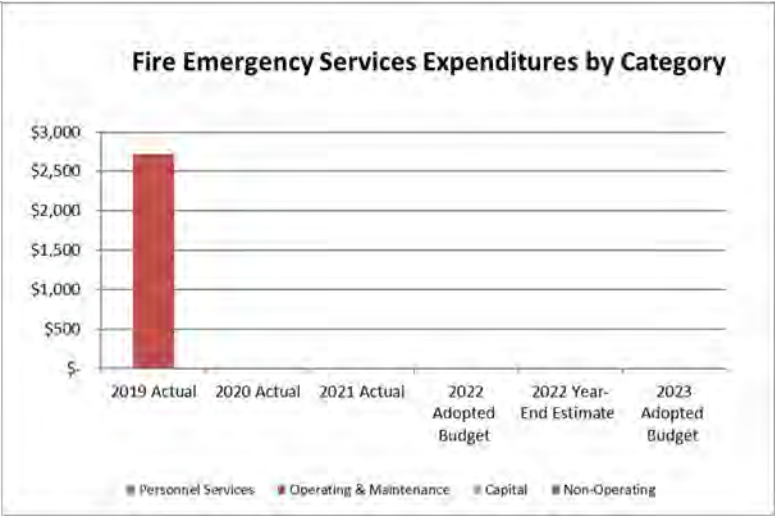
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022	2022	2023
				Adopted Budget	Year-End Estimate	Adopted Budget
<b>Fire - Administration</b>						
01-220-7300 Supplies Other Special	88,118	5,103	-	-	-	-
01-220-7360 Software Maintenance & Licensing	1,695	-	-	-	-	-
01-220-7430 Professional/Consulting Sv	31,581	-	-	-	-	-
01-220-7430 SMFRA Fire Services Contract	8,308,779	-	-	-	-	-
<b>Total Fire - Administration Expenditures</b>	<b>8,430,173</b>	<b>5,103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Fire – Emergency Services

Expenditures by Line Item

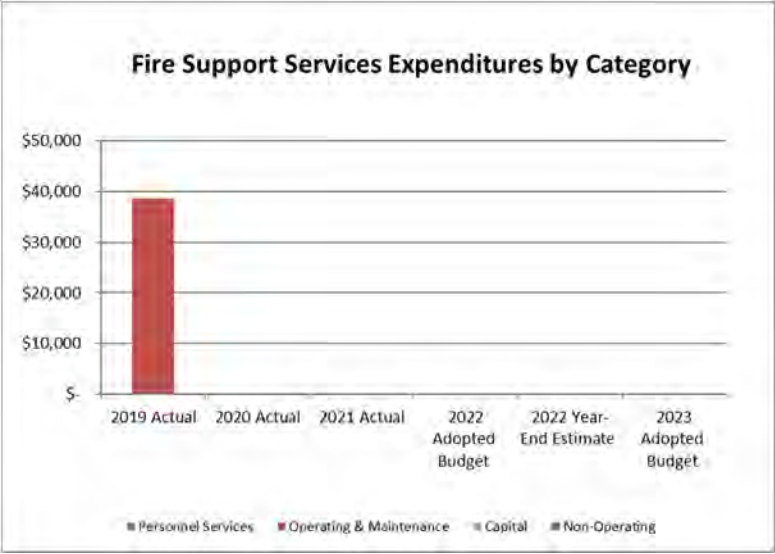
Account Number and Description	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Fire - Emergency Services Expenditures						
01-221-7439      Contr to Arap Co Hazmat Bo	2,718	-	-	-	-	-
Total Fire - Emergency Services Expenditures	2,718	-	-	-	-	-



Fire – Support Services

Expenditures by Line Item

Account Number and Description	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Fire - Support Services Expenditures						
01-222-7580 Bldg & Property M & R	38,700	-	-	-	-	-
Total Fire - Support Services Expenditures	38,700	-	-	-	-	-



## 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
- **Grounds Management:** Enhance environmental sustainability of turf and open space
- **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
- **Facilities Management:** Upgrade aging building mechanical and electrical systems

### 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 2023

- 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 \$6 million per year in roadway maintenance
- Finalize Master Plans for all services areas
- Develop Downtown Mobility and Streetscaping Plan
- Establish funding source for downtown projects and building replacements
- Complete community design for Superchi property & Reynold's Landing
- Update the Parks, Open Space and Trails Master Plan
- Improve the maintenance of the city's urban tree canopy

## Public Works Budget Summary (Continued)

### Performance Summary

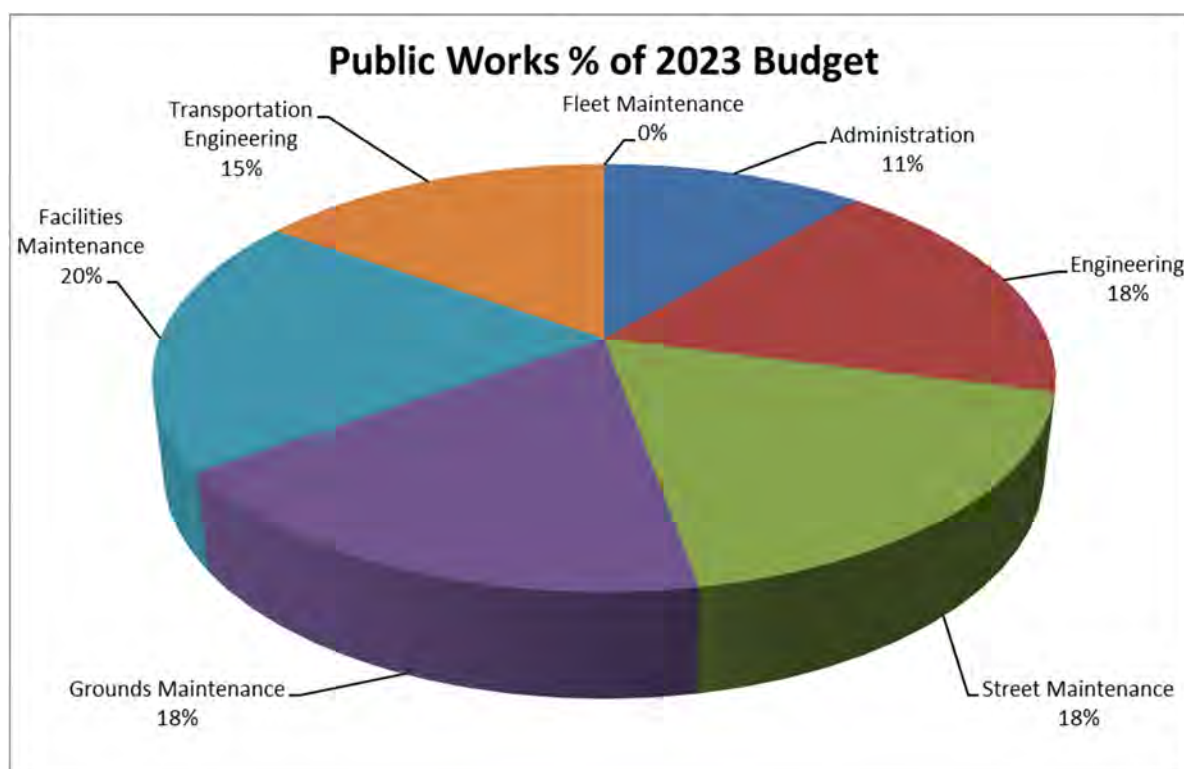
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Roadway Maintenance</b>	<b>Measure:</b> Surface miles receiving treatment <b>Reason:</b> Preserve existing infrastructure	16.7	18	20
<b>Water Quality</b>	<b>Measure:</b> Miles of main lines cleaned <b>Reason:</b> Protect water quality and the river	15	17	20
<b>Snow Fighting</b>	<b>Measure:</b> Clear all arterials to pavement within 6 hours of storm conclusion with 6" accumulation <b>Reason:</b> Safety and community	100%	100%	100%
	<b>Additional Measure:</b> Number of storms with more than 6" accumulation relative to total storms	416	415	416
<b>ADA Transition Plan</b>	<b>Measure:</b> Complete plan/develop implementation plan <b>Reason:</b> Accessibility for all citizens	ADA Transition Plan	ADA Transition Plan Implementation	ADA Transition Plan Implementation
<b>Transportation Plan</b>	<b>Measure:</b> Update/create sub plans <b>Reason:</b> Improve capacity & mobility	Mobility Plans	PEL Study & Connectivity Planning	Improvements at 5 intersections
<b>Facilities/Fleet Improvement</b>	<b>Measure:</b> Turnaround times for vehicle & facility repairs, maintenance, capital <b>Reason:</b> Execution of strategic city goals for public safety and customer operations	Report and measure performance statistics from new system	65-75%	65-75%

## Public Works Budget Summary Overview

### Division Budget Summary Overview

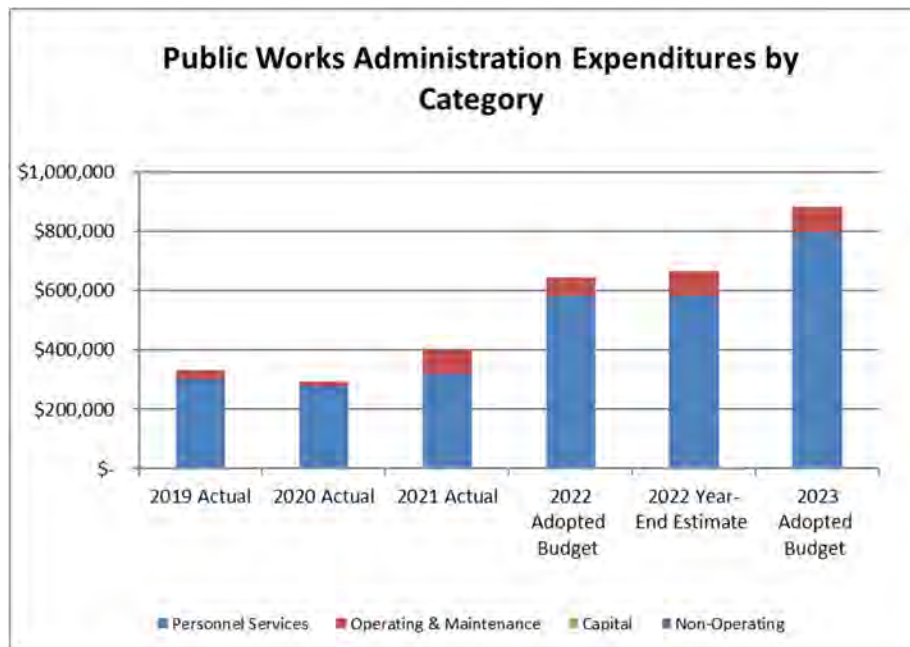
Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Public Works Administration	333,641	292,558	400,582	643,719	666,019	881,996
Public Works Engineering	849,781	1,088,480	1,181,125	1,341,435	1,514,273	1,399,800
Public Works Street Maintenance	1,532,073	922,158	1,016,868	1,177,614	1,193,627	1,435,128
Public Works Grounds Maintenance	1,004,867	960,653	747,090	1,028,365	1,132,922	1,422,077
Public Works Transportation Engineering	1,075,665	1,118,359	1,273,318	1,090,301	1,249,748	1,199,954
Public Works Fleet Maintenance	1,309,608	1,091,778	1,132,510	1,224,684	1,392,134	-
Public Works Facilities Maintenance	1,149,996	1,233,505	1,787,213	1,401,902	1,474,987	1,537,163
<b>Total Expenditures - Public Works</b>	<b>7,255,631</b>	<b>6,707,491</b>	<b>7,538,706</b>	<b>7,908,020</b>	<b>8,623,709</b>	<b>7,876,118</b>



## Public Works - Administration

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Public Works - Administration Expenditures</b>							
01-300-6010	Salary . Regular	234,136	221,968	250,729	462,065	462,065	656,655
01-300-6020	Salary . Overtime	12,556	7,466	365	5,175	5,175	3,000
01-300-6030	Social Security	12,963	11,837	12,739	23,587	23,587	36,868
01-300-6035	Medicare	3,605	3,464	3,624	6,204	6,204	6,204
01-300-6040	Worker's Comp. Ins.	3,390	3,678	3,513	7,004	7,004	11,985
01-300-6050	Medical	7,096	7,391	28,832	46,051	46,051	46,051
01-300-6051	Life	532	607	626	1,131	1,131	1,131
01-300-6052	Disability	705	691	756	1,299	1,299	1,299
01-300-6053	Dental	1,101	931	1,101	2,026	2,026	2,026
01-300-6054	Vision	228	193	228	420	420	420
01-300-6055	Short-Term Disability	54	48	54	100	100	100
01-300-6060	ICMA 401A . General Govern	16,221	14,041	16,096	29,326	29,326	29,326
01-300-6130	Educational Benefits	3,000	1,607	-	-	-	-
01-300-6141	ICMA 457 Match 2%	4,588	1,777	-	-	-	-
01-300-6142	Retirement Health Savings	1,000	-	-	-	-	-
01-300-6160	Unemployment Insurance	56	64	54	131	131	131
01-300-7110	Supplies Office	3,568	2,120	1,519	2,000	2,500	2,500
01-300-7112	Printer Supplies	1,571	431	15	-	-	-
01-300-7280	Books Magazines Subscripti	50	330	144	200	200	200
01-300-7285	Dues & Memberships	1,290	1,239	1,565	1,500	1,600	1,800
01-300-7300	Supplies Other Special	1,000	600	-	1,000	1,000	1,000
01-300-7420	Business Meetings	6,548	953	1,284	2,000	2,000	2,000
01-300-7430	Professional/Consulting Sv	15,145	9,759	75,859	50,000	69,400	75,000
01-300-7446	Uniforms	-	-	155	-	300	300
01-300-7450	Learning & Education	2,262	925	1,324	2,500	4,500	4,000
01-300-7540	Copier Lease - Non Lewan	976	439	-	-	-	-
<b>Total Public Works - Administration Expenditures</b>		<b>333,641</b>	<b>292,558</b>	<b>400,582</b>	<b>643,719</b>	<b>666,019</b>	<b>881,996</b>

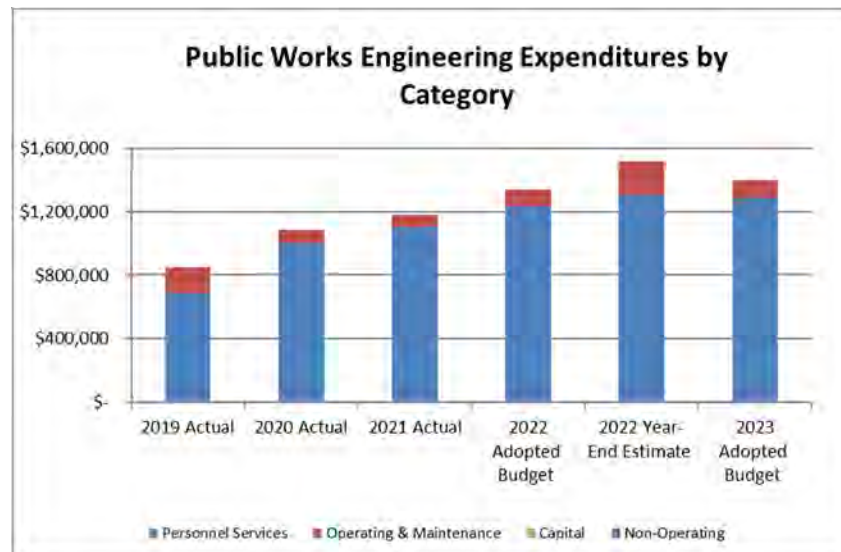




## Public Works - Engineering

### Expenditures by Line Item

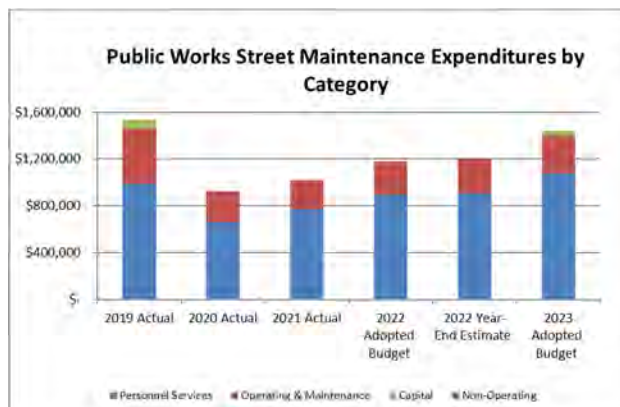
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Public Works - Engineering Expenditures</b>							
01-301-6010	Salary . Regular	538,182	787,649	865,863	965,707	1,032,507	1,016,257
01-301-6020	Salary . Overtime	1,557	94	1,056	5,175	5,175	6,000
01-301-6030	Social Security	32,980	49,958	53,830	58,102	58,102	62,248
01-301-6035	Medicare	7,768	11,693	12,590	13,588	13,588	14,153
01-301-6040	Worker's Comp. Ins.	8,017	11,986	11,647	14,517	14,517	13,076
01-301-6050	Medical	44,569	83,185	99,380	108,052	108,052	101,781
01-301-6051	Life	1,029	1,940	1,902	2,273	2,273	2,378
01-301-6052	Disability	1,363	2,195	2,182	2,609	2,609	2,730
01-301-6053	Dental	2,736	4,258	3,785	4,679	4,679	4,954
01-301-6054	Vision	566	881	845	969	969	1,026
01-301-6055	Short-Term Disability	136	213	202	230	230	243
01-301-6060	ICMA 401A . General Govern	32,020	43,223	47,657	58,918	58,918	62,038
01-301-6130	Educational Benefits	3,000	-	-	-	-	-
01-301-6141	ICMA 457 Match 2%	9,168	4,601	-	-	-	-
01-301-6142	Retirement Health Savings	2,500	-	-	-	-	-
01-301-6150	Uniforms	797	579	269	450	450	450
01-301-6160	Unemployment Insurance	202	262	326	266	266	266
01-301-7110	Supplies Office	2,759	1,012	1,011	3,000	3,000	3,300
01-301-7112	Printer Supplies	495	849	35	-	-	-
01-301-7270	Small Tools	1,518	300	1,320	1,000	1,000	1,500
01-301-7280	Books Magazines Subscripti	127	82	-	200	200	200
01-301-7285	Dues & Memberships	1,731	2,192	3,174	2,400	3,200	3,400
01-301-7350	Hardware Periphery	10,730	6,784	608	5,000	5,000	5,000
01-301-7360	Software Maintenance & Licensing	24,321	10,307	-	-	-	-
01-301-7420	Business Meetings	317	435	933	800	800	800
01-301-7430	Professional/Consulting Sv	107,268	55,361	64,248	85,000	190,238	85,000
01-301-7446	Uniforms	1,325	1,330	1,807	1,500	1,500	2,000
01-301-7450	Learning & Education	10,729	4,142	6,454	7,000	7,000	11,000
01-301-7540	Copier Lease - Non Lewan	1,626	927	-	-	-	-
01-301-7541	Copier Lease - Lewan	245	2,040	-	-	-	-
<b>Total Public Works - Engineering Expenditures</b>		<b>849,781</b>	<b>1,088,480</b>	<b>1,181,125</b>	<b>1,341,435</b>	<b>1,514,273</b>	<b>1,399,800</b>



## Public Works – Street Maintenance

### Expenditures by Line Item

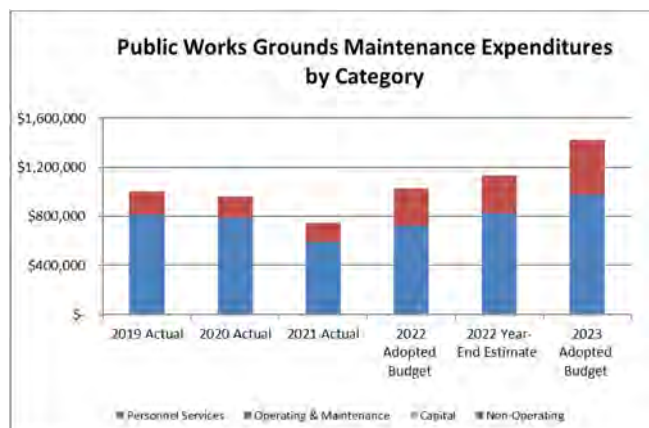
		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
<b>Public Works - Street Maintenance Expenditures</b>							
01-302-6010	Salary . Regular	640,572	450,652	529,262	607,674	621,424	718,234
01-302-6020	Salary . Overtime	43,505	27,370	26,078	36,743	36,743	36,743
01-302-6022	Special Event Overtime	5,762	-	5,023	-	-	-
01-302-6030	Social Security	42,455	31,173	34,911	38,112	38,112	44,530
01-302-6035	Medicare	9,987	7,299	8,165	8,913	8,913	8,913
01-302-6040	Worker's Comp. Ins.	35,221	23,523	23,331	29,478	29,478	31,672
01-302-6050	Medical	146,766	87,512	99,976	120,708	120,708	166,107
01-302-6051	Life	1,453	1,264	1,340	1,561	1,561	1,561
01-302-6052	Disability	1,925	1,451	1,514	1,792	1,792	1,792
01-302-6053	Dental	6,055	3,980	4,136	4,954	4,954	4,954
01-302-6054	Vision	1,253	823	889	1,026	1,026	1,026
01-302-6055	Short-Term Disability	301	198	219	243	243	243
01-302-6060	ICMA 401A General Government	43,450	28,241	32,945	40,458	40,458	56,601
01-302-6141	ICMA 457 Match 2%	2,495	708	-	-	-	-
01-302-6142	Retirement Health Savings	5,700	-	-	-	-	-
01-302-6143	Service Awards	400	-	-	-	-	-
01-302-6150	Uniforms	282	-	212	1,200	1,200	1,200
01-302-6160	Unemployment Insurance	344	270	271	252	252	252
01-302-7110	Supplies Office	1,000	713	598	1,000	1,000	1,200
01-302-7112	Printer Supplies	134	278	-	-	-	-
01-302-7115	Non-Capital Equipment	2,450	-	-	3,000	3,000	3,000
01-302-7160	Sand & Gravel	4,400	6,259	2,000	2,000	2,000	2,000
01-302-7170	Asphalt & Paving Materials	235,229	-	-	-	-	-
01-302-7190	Supplies Snow/Ice Removal	146,048	141,865	152,332	155,000	155,000	177,000
01-302-7270	Small Tools	1,637	1,149	1,924	3,500	3,500	4,000
01-302-7285	Dues & Memberships	-	167	490	450	450	450
01-302-7300	Supplies Other Special	1,591	910	2,068	3,000	4,000	4,000
01-302-7350	Hardware Maintenance	-	-	1,217	-	-	-
01-302-7360	Software Maintenance & Licensing	-	7,023	-	-	-	-
01-302-7420	Business Meetings	2,325	1,888	1,122	1,900	2,500	2,700
01-302-7430	Professional/Consulting Svcs	53,026	47,045	57,674	55,000	55,663	62,800
01-302-7442	Personnel Recruitment	-	-	2,337	-	-	-
01-302-7446	Uniforms	6,271	6,837	7,462	8,550	8,550	9,750
01-302-7450	Learning & Education	1,747	1,900	3,000	3,000	3,000	5,500
01-302-7461	In House Curb, Gutter, Sidewlk	60	14,530	8,874	20,000	20,000	22,800
01-302-7510	Rentals	5,950	4,194	7,500	7,500	7,500	7,500
01-302-7540	Copier Lease - Non Lewan	802	595	-	-	-	-
01-302-7570	Other Equipment Maint.	5,187	22,342	-	20,600	20,600	20,600
01-302-7860	Other Equipment	76,290	-	-	-	-	38,000
<b>Total Public Works - Street Maintenance Expenditures</b>		<b>1,532,073</b>	<b>922,158</b>	<b>1,016,868</b>	<b>1,177,614</b>	<b>1,193,627</b>	<b>1,435,128</b>



## Public Works – Grounds Maintenance

### Expenditures by Line Item

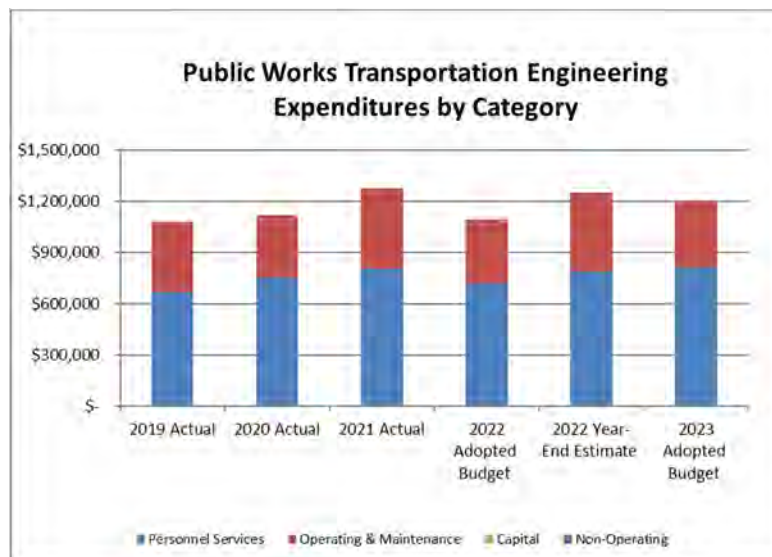
Account Number and Description		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Public Works - Grounds Maintenance Expenditures</b>							
01-303-6010	Salary . Regular	531,815	562,198	395,999	483,849	588,406	700,627
01-303-6020	Salary . Overtime	19,028	9,387	9,407	15,008	15,008	15,008
01-303-6022	Special Event Overtime	6,611	-	6,792	-	-	-
01-303-6030	Social Security	40,804	41,023	31,396	36,311	36,311	43,438
01-303-6035	Medicare	9,543	9,968	7,343	8,492	8,492	9,192
01-303-6040	Worker's Comp. Ins.	18,797	14,828	12,388	15,250	15,250	15,292
01-303-6050	Medical	121,879	103,980	91,185	113,557	113,557	129,445
01-303-6051	Life	1,305	1,426	1,233	1,511	1,511	1,649
01-303-6052	Disability	1,598	1,484	1,410	1,735	1,735	2,205
01-303-6053	Dental	5,441	4,954	3,938	4,954	4,954	5,504
01-303-6054	Vision	1,126	994	863	1,026	1,026	1,139
01-303-6055	Short-Term Disability	274	244	211	243	243	270
01-303-6060	ICMA 401A General Government	39,563	31,612	29,745	39,185	39,185	56,006
01-303-6141	ICMA 457 Match 2%	6,547	2,758	-	-	-	-
01-303-6142	Retirement Health Savings	4,900	-	-	-	-	-
01-303-6143	Service Awards	900	-	-	-	-	-
01-303-6150	Uniforms	1,119	899	865	1,350	1,350	1,350
01-303-6160	Unemployment Insurance	371	360	358	364	364	372
01-303-7110	Supplies Office	800	362	350	800	800	800
01-303-7112	Printer Supplies	85	231	-	-	-	-
01-303-7230	Grounds Maint Materials	-	57,998	44,645	30,000	29,705	30,000
01-303-7231	Irrigation	-	-	-	35,000	35,000	35,000
01-303-7232	Horticulture Program	-	-	-	15,000	15,000	20,000
01-303-7270	Small Tools	7,792	4,766	2,797	-	295	-
01-303-7285	Dues & Memberships	1,468	791	1,147	2,000	2,000	2,500
01-303-7300	Grounds Maint Materials	55,584	12	-	-	-	-
01-303-7350	Hardware Periphery	-	1,650	1,834	2,000	2,000	3,000
01-303-7360	Software Maintenance & Licensing	-	6,483	-	-	-	-
01-303-7420	Business Meetings	745	1,229	687	1,000	1,000	1,000
01-303-7430	Professional/Consulting Svcs	80,144	63,032	70,846	150,000	150,000	271,000
01-303-7433	SPP Maintenance Contract	-	-	-	25,000	25,000	25,000
01-303-7446	Uniforms	4,533	3,616	4,911	5,230	5,230	5,480
01-303-7450	Learning & Education	3,127	3,024	3,001	3,000	3,000	3,300
01-303-7461	Community Gardens	2,703	2,257	3,384	8,000	8,000	8,000
01-303-7510	Rentals	1,680	378	1,500	1,500	1,500	1,500
01-303-7540	Copier Lease - Non Lewan	802	595	-	-	-	-
01-303-7581	Fence/Wall Maintenance	5,578	9,880	3,944	7,000	7,000	7,000
01-303-7743	Tree Planting Maintenance	28,205	18,234	14,912	20,000	20,000	27,000
<b>Total Public Works - Grounds Maintenance Expenditures</b>		<b>1,004,867</b>	<b>960,653</b>	<b>747,090</b>	<b>1,028,365</b>	<b>1,132,922</b>	<b>1,422,077</b>



## Public Works – Transportation Engineering

### Expenditures by Line Item

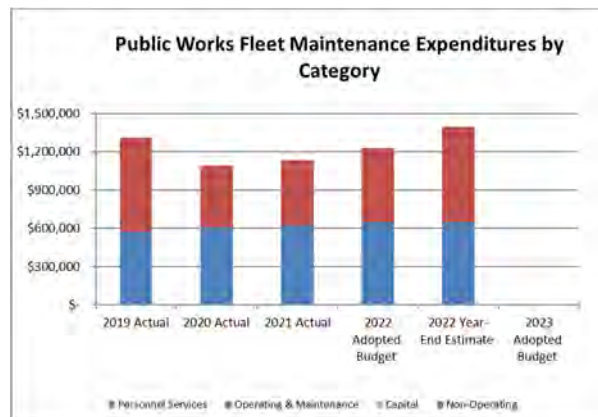
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Public Works - Transportation Engineering Expenditures</b>							
01-304-6010	Salary . Regular	472,882	553,001	601,464	524,153	593,153	586,580
01-304-6020	Salary . Overtime	19,958	10,407	8,469	8,280	8,280	11,000
01-304-6030	Social Security	30,271	35,974	37,357	32,192	32,192	36,368
01-304-6035	Medicare	7,080	8,413	8,737	7,529	7,529	8,142
01-304-6040	Worker's Comp. Ins.	16,773	17,700	16,791	17,054	17,054	17,815
01-304-6050	Medical	69,576	77,644	86,189	85,472	85,472	96,837
01-304-6051	Life	1,063	1,533	1,536	1,368	1,368	1,482
01-304-6052	Disability	1,408	1,760	1,763	1,571	1,571	1,702
01-304-6053	Dental	3,303	3,688	3,045	2,752	2,752	3,027
01-304-6054	Vision	683	763	675	570	570	627
01-304-6055	Short-Term Disability	162	192	184	162	162	176
01-304-6060	ICMA 401A . General Govern	31,698	34,574	36,924	35,480	35,480	46,809
01-304-6141	ICMA 457 Match 2%	6,525	2,865	-	-	-	-
01-304-6142	Retirement Health Savings	3,080	-	-	-	-	-
01-304-6150	Uniforms	150	150	116	450	450	450
01-304-6160	Unemployment Insurance	177	198	190	168	168	241
01-304-7110	Supplies Office	318	45	240	500	500	500
01-304-7112	Printer Supplies	108	249	10	-	-	-
01-304-7200	Traffic Lane Marking	56,591	56,790	31,835	50,000	55,000	58,000
01-304-7210	Traffic & Street Signs	41,389	35,503	38,409	45,000	45,000	47,200
01-304-7240	Traffic Signal Maintenance & Supplies	132,070	107,147	77,712	80,000	80,000	84,000
01-304-7270	Small Tools	3,031	1,762	1,762	2,100	2,100	2,400
01-304-7285	Dues & Memberships	1,771	2,118	2,368	2,000	2,000	2,300
01-304-7300	Supplies Other Special	222	-	-	-	-	-
01-304-7350	Hardware Periphery	7,245	609	-	1,000	1,000	1,000
01-304-7360	Software Maintenance & Licensing	34,200	30,759	-	-	-	-
01-304-7420	Business Meetings	404	337	-	500	500	500
01-304-7430	Professional & Consulting	42,432	96,175	162,843	100,000	185,447	100,000
01-304-7446	Uniforms	2,018	1,597	1,212	2,000	2,000	2,300
01-304-7450	Learning & Education	7,357	3,319	2,074	5,000	5,000	5,500
01-304-7540	Copier Lease - Non Lewan	325	244	-	-	-	-
01-304-7565	Traffic Signal System Main	81,395	32,841	151,414	85,000	85,000	85,000
<b>Total Public Works - Transportation Engineering Expenditures</b>		<b>1,075,665</b>	<b>1,118,359</b>	<b>1,273,318</b>	<b>1,090,301</b>	<b>1,249,748</b>	<b>1,199,954</b>



## Public Works – Fleet Maintenance

### Expenditures by Line Item

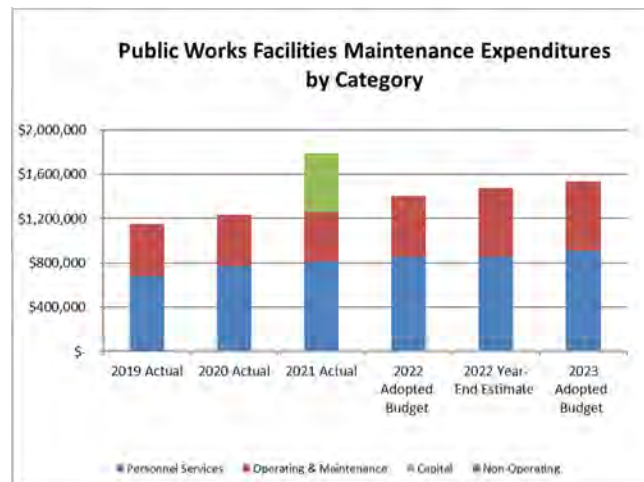
Account Number and Description		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Public Works - Fleet Maintenance Expenditures</b>							
01-305-6010	Salary . Regular	421,272	450,538	466,002	476,392	476,392	-
01-305-6020	Salary . Overtime	5,373	3,165	4,244	5,175	5,175	-
01-305-6030	Social Security	26,795	29,650	29,118	29,936	29,936	-
01-305-6035	Medicare	6,267	6,935	6,810	6,983	6,983	-
01-305-6040	Worker's Comp. Ins.	9,627	10,745	10,789	11,271	11,271	-
01-305-6050	Medical	59,127	66,176	70,656	78,088	78,088	-
01-305-6051	Life	893	1,187	1,119	1,175	1,175	-
01-305-6052	Disability	1,146	1,399	1,414	1,428	1,428	-
01-305-6053	Dental	2,890	3,247	2,926	3,027	3,027	-
01-305-6054	Vision	482	613	593	627	627	-
01-305-6055	Short-Term Disability	157	186	174	176	176	-
01-305-6060	ICMA 401A . General Government	26,005	26,898	27,237	30,450	30,450	-
01-305-6130	Educational Benefits	-	-	463	-	-	-
01-305-6140	ICMA . Deferred Comp	-	788	1,223	1,274	1,274	-
01-305-6141	ICMA 457 Match 2%	5,335	2,664	-	-	-	-
01-305-6142	Retirement Health Savings	2,450	-	-	-	-	-
01-305-6160	Unemployment Insurance	245	186	177	182	182	-
01-305-7110	Supplies Office	1,386	719	652	900	900	-
01-305-7112	Printer Supplies	167	635	-	-	-	-
01-305-7220	Supplies Bldg Materials	1,243	934	490	2,500	2,500	-
01-305-7270	Small Tools	4,564	6,969	3,511	5,500	5,500	-
01-305-7280	Books Magazines Subscription	227	259	284	250	250	-
01-305-7285	Dues & Memberships	573	1,377	920	1,500	1,500	-
01-305-7300	Supplies Other Special	4,609	278	(252)	-	-	-
01-305-7321	Unleaded Gas	165,179	101,328	161,425	180,000	277,500	-
01-305-7322	Diesel Fuel	57,772	40,545	53,202	57,000	111,800	-
01-305-7325	Tires	43,281	24,067	40,119	35,000	35,000	-
01-305-7326	Parts Batteries Supplies	291,006	190,448	175,504	190,000	190,000	-
01-305-7350	Hardware Periphery	419	-	-	-	-	-
01-305-7360	Software Maintenance & Licensing	20,118	55,568	-	-	-	-
01-305-7420	Business Meetings	-	740	121	750	750	-
01-305-7430	Professional/Consulting	19,693	-	90	-	-	-
01-305-7446	Uniforms	5,566	4,814	4,002	5,500	5,500	-
01-305-7450	Learning & Education	8,912	4,861	3,068	4,000	7,300	-
01-305-7510	Rentals	491	431	202	600	2,350	-
01-305-7540	Copier Lease - Non Lewan	1,166	1,289	1,612	-	-	-
01-305-7570	Other Equipment Maintenance	5,631	11,330	11,583	15,000	19,600	-
01-305-7700	Outside Labor/Parts/Vehicle Wash	109,541	40,809	53,033	80,000	85,500	-
<b>Total Public Works - Fleet Maintenance Expenditures</b>		<b>1,309,608</b>	<b>1,091,778</b>	<b>1,132,510</b>	<b>1,224,684</b>	<b>1,392,134</b>	<b>-</b>



## Public Works – Facilities Maintenance

### Expenditures by Line Item

Account Number and Description		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Public Works - Facilities Maintenance Expenditures</b>							
01-177-6010	Salary . Regular	469,788	559,884	580,182	590,262	590,262	645,739
01-177-6020	Salary . Overtime	22,792	5,926	11,864	25,875	25,875	25,875
01-177-6030	Social Security	30,843	35,867	36,822	38,201	38,201	40,035
01-177-6035	Medicare	7,213	8,388	8,612	8,934	8,934	9,493
01-177-6040	Worker's Comp. Ins.	15,039	18,047	16,362	17,445	17,445	18,190
01-177-6050	Medical	90,669	99,377	108,978	125,359	125,359	115,740
01-177-6051	Life	1,004	1,545	1,521	1,590	1,590	1,694
01-177-6052	Disability	1,330	1,677	1,689	1,826	1,826	1,826
01-177-6053	Dental	3,916	4,623	4,783	5,229	5,229	5,788
01-177-6054	Vision	810	913	1,035	1,083	1,083	1,196
01-177-6055	Short-Term Disability	220	277	266	257	257	284
01-177-6060	ICMA 401A . General Govern	26,934	34,359	36,228	41,225	41,225	44,312
01-177-6140	ICMA . Deferred Comp	2,269	94	-	-	-	-
01-177-6141	ICMA 457 Match 2%	4,100	2,116	-	-	-	-
01-177-6142	Retirement Health Savings	3,450	-	-	-	-	-
01-177-6143	Service Awards	300	-	-	-	-	-
01-177-6150	Uniforms	348	554	566	1,050	1,050	1,050
01-177-6160	Unemployment Insurance	246	314	319	266	266	266
01-177-7110	Supplies Office	2,688	1,884	2,142	2,200	3,150	3,475
01-177-7112	Printer Supplies	146	334	-	-	-	-
01-177-7115	Non-capital Equipment	23,534	14,295	-	-	-	-
01-177-711X	Furniture, Fixtures & Equipment	-	-	6,814	20,000	30,400	35,000
01-177-7120	Supplies Janitorial	17,249	14,626	12,198	23,000	23,000	23,000
01-177-7220	Supplies Bldg Materials	77,766	70,244	71,637	100,000	99,975	104,000
01-177-7270	Small Tools	2,592	3,134	3,644	4,000	7,325	7,600
01-177-7285	Dues & Memberships	170	313	804	2,000	2,000	3,500
01-177-7350	Hardware Periphery	1,951	2,745	-	-	-	-
01-177-7360	Software Maintenance	6,138	36,304	-	-	450	-
01-177-7420	Business Meetings	-	1,481	1,244	1,500	1,500	1,500
01-177-7430	Professional/Consulting Sv	173,247	189,067	204,474	190,000	236,000	240,000
01-177-7438	Janitorial Services	42,906	54,966	55,169	70,000	70,000	70,000
01-177-7446	Uniforms	1,879	3,830	3,265	4,500	4,500	4,500
01-177-7450	Learning & Education	9,411	2,195	3,252	3,500	10,500	10,500
01-177-7525	Refuse and Recycle	12,605	14,118	13,804	22,600	22,600	22,600
01-177-7540	Copier Lease - Non Lewan	1,002	595	-	-	-	-
01-177-7580	Bldg & Property M & R	95,441	49,412	65,568	100,000	104,985	100,000
01-177-7820	Building Improvements	-	-	533,971	-	-	-
<b>Total Public Works - Facilities Maintenance Expenditures</b>		<b>1,149,996</b>	<b>1,233,505</b>	<b>1,787,213</b>	<b>1,401,902</b>	<b>1,474,987</b>	<b>1,537,163</b>



## Cultural and Media Services Budget Summary

### Description of Department

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

Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Communications & Marketing	1,096,672	952,997	1,093,007	1,242,381	1,283,031	1,366,157
Library	3,071,979	2,915,604	2,386,120	2,665,570	3,169,822	3,495,023
Museum	1,535,742	1,374,155	1,526,220	1,638,522	1,831,748	2,224,967
<b>Total Expenditures - Cultural &amp; Media Services</b>	<b>5,704,393</b>	<b>5,242,756</b>	<b>5,005,347</b>	<b>5,546,473</b>	<b>6,284,601</b>	<b>7,086,147</b>



## Communications & Marketing Budget Summary

*Did You Know?*  
*The Littleton Report continues to be the #1 source of information about the city. The 2022 Resident Survey found that 81% of respondents consider it a major or minor source. Littletongov.org is the #2 favored source as indicated by 69% of respondents.*

### Communications and Marketing

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

Three primary strategic communications programs:

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

### Major Programs – by allocation

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

### 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 2023

- Support city-wide initiatives as a partner in informing and engaging citizens, especially regarding implementation of measure 3A capital projects.
- Co-launch new and improved littletongov.org website.
- Build and launch visitlittleton.org website as a tool for destination marketing.

## Communications & Marketing Budget Summary (continued)

### Performance Summary

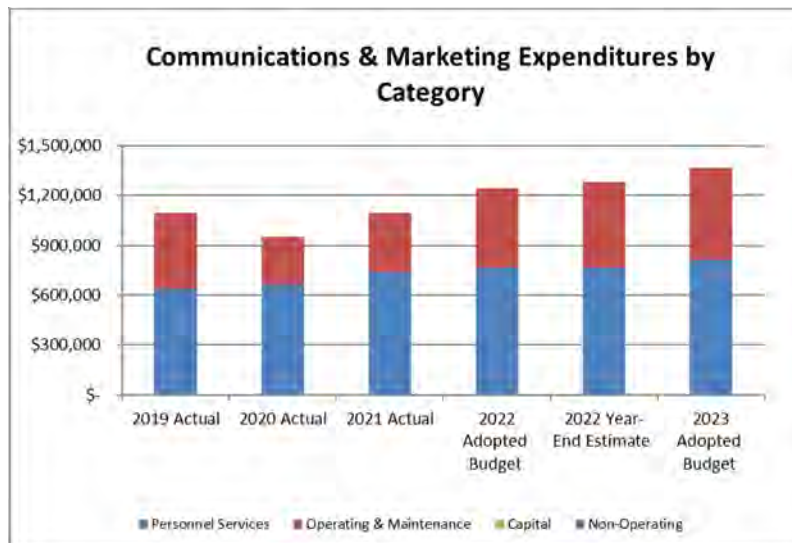
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Littleton Report</b>	<b>Measure:</b> Resident Survey - % state Littleton Report is #1 source of information about the city <b>Reason:</b> City Charter, Article VII, F. - Inform the public of the activities of the city administration.	70%	81%	70%
<b>Special Events</b>	<b>Measure:</b> Attendance <b>Reason:</b> Guiding Principle, Connected - Littleton will remain a fun and eventful locale throughout the year, bringing residents together and drawing visitors from near and far.	Brought back in a limited way due to COVID restrictions	Twilight Criterium: 8,000; Little Jams: 500 x 4; Candlelight Walk: 20,000	Twilight Criterium: 10,000; Little Jams: 500 x 4 Candlelight Walk: 20,000
<b>Littleton Calendar and Annual Report</b>	<b>Measure:</b> Print and distribute <b>Reason:</b> City Charter, Article VII, C. – “Prepare and submit to the council, as of the end of the fiscal year, a complete report on the finances and administrative activities of the city for the preceding year.”	7,500 copies	7,500 copies	7,500 copies
<b>Littletongov.org</b>	<b>Measure:</b> Resident Survey - % state that Littletongov.org is the #2 source of information about the city <b>Reason:</b> Guiding Principle, Engaged – Civic minded in all matters affecting the direction and priorities of city government and the community.	67%	69%	68%

## Communications & Marketing

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Communications &amp; Marketing Expenditures</b>							
01-110-6010	Salary . Regular	496,189	515,784	580,031	597,338	597,338	638,720
01-110-6022	Special Event Overtime	248	-	-	-	-	-
01-110-6030	Social Security	29,963	31,981	34,473	35,052	35,052	38,298
01-110-6035	Medicare	7,203	7,746	8,421	8,508	8,508	8,957
01-110-6040	Worker's Comp. Ins.	613	599	680	650	650	722
01-110-6050	Medical	58,129	65,047	69,522	75,952	75,952	76,219
01-110-6051	Life	1,137	1,418	1,470	1,584	1,584	1,605
01-110-6052	Disability	1,506	1,617	1,687	1,819	1,819	1,846
01-110-6053	Dental	3,304	3,681	3,299	3,545	3,545	3,545
01-110-6054	Vision	684	767	738	739	739	739
01-110-6055	Short-Term Disability	184	197	188	189	189	189
01-110-6060	ICMA 401A . General Government	29,956	28,399	31,876	35,496	35,496	35,496
01-110-6140	ICMA Deferred Comp	1,955	1,607	1,541	3,983	3,983	3,983
01-110-6141	ICMA 457 Match 2%	5,064	3,633	1,533	-	-	-
01-110-6142	Retirement Health Savings	2,500	-	-	-	-	-
01-110-6143	Service Awards	400	-	-	-	-	-
01-110-6160	Unemployment Insurance	195	211	219	196	196	196
01-110-7110	Supplies Office	1,639	915	589	3,000	3,000	3,272
01-110-7111	Marketing Materials	19,108	19,911	22,035	31,000	31,000	33,600
01-110-7112	Printer Supplies	3,480	5,059	-	-	-	-
01-110-7280	Books Magazines Subscription	-	180	204	180	180	200
01-110-7285	Dues & Memberships	3,221	4,189	1,685	4,100	4,100	4,475
01-110-7300	Video Equipment/Supplies	3,128	1,874	1,623	3,000	3,000	3,272
01-110-7350	Hardware Periphery	5,713	396	475	5,000	5,000	5,450
01-110-7360	Software Maintenance & Licensing	7,630	5,244	-	-	-	-
01-110-7419	Bank Fees	478	76	255	350	350	380
01-110-7420	Business Meetings	2,033	889	4,351	2,000	2,000	3,180
01-110-7430	Professional/Consulting Svcs	67,963	61,417	38,172	58,500	101,025	63,800
01-110-7441 1126	Littleton Calendar	16,253	37,417	48,055	60,000	60,000	17,373
01-110-7441 1128	Littleton Report	28,235	-	-	-	-	49,680
01-110-7450	Learning & Education	22,102	6,192	3,895	11,500	11,500	14,200
01-110-7461	Special Events	138,492	42,420	154,021	175,500	175,500	190,560
01-110-7464	Special Events Partnerships	-	-	-	-	-	30,000
01-110-7500	Printing & Binding	127,706	78,945	81,969	123,200	121,325	134,200
01-110-7540	Copier Lease - Non Lewan	10,261	25,188	-	-	-	-
01-110-7820	Building Improvements	-	-	-	-	-	2,000
<b>Total Communications &amp; Marketing Expenditures</b>		<b>1,096,672</b>	<b>952,997</b>	<b>1,093,007</b>	<b>1,242,381</b>	<b>1,283,031</b>	<b>1,366,157</b>



## Library Budget Summary

### Did You Know?

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

### Bemis Library

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

### Major Programs – by allocation

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

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

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

### Service Delivery Changes for 2023

- **Restoration of Service Levels** – In March 2022, the library restored its staffing and service levels to 100%. The library is open 65 hours per week/seven days per week. Additionally, the LIRC restored its programs and resumed its services to immigrants in mid-2022. By restoring staffing and service levels, we can “maintain and enhance Bemis Library” as a premier public facility “with targeted programming for all ages”.
- **Enhanced Outreach** – In early 2023, the library will launch a new community bookmobile to serve Littleton residents and help the library meet its strategic goal of “inclusive access” by providing equitable library service and access to materials for all in our community.

## Library Budget Summary (continued)

### Performance Summary

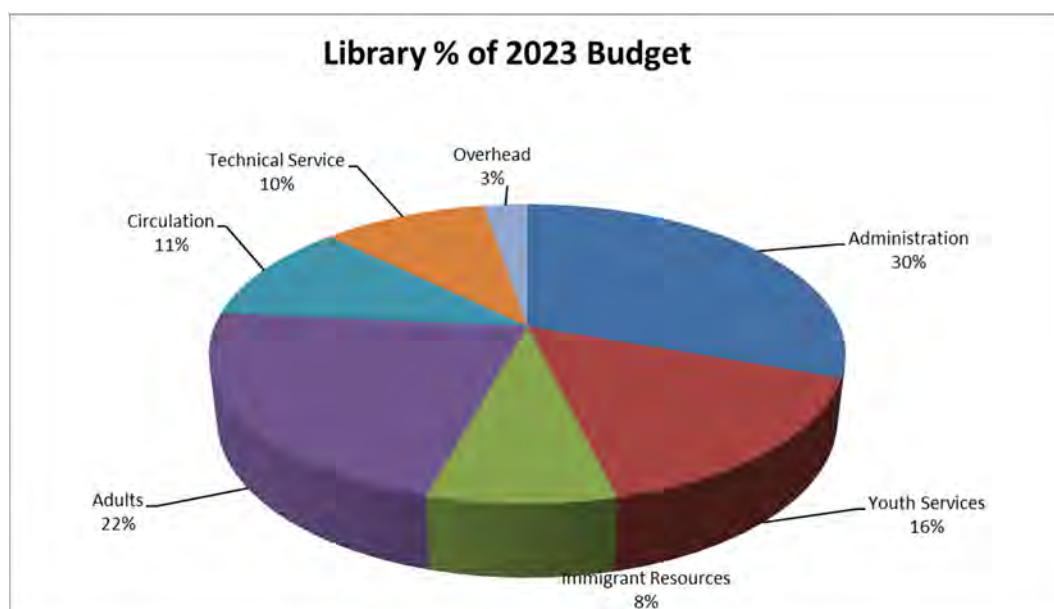
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Library Visits &amp; Programming</b>	<b>Measure:</b> General visits, event, and program attendance, in-person and virtual. <b>Reason:</b> Demonstrate connection to public by providing access to resources and programming consistent with community needs. Meets Council Goals 5,8; HART Goal 4 & 5; HART Policy 7 & 8; HART Action 6. Deliver excellent customer service.	139,218	195,000	210,000
<b>Collections Development</b>	<b>Measure:</b> Circulation of physical Library materials <b>Reason:</b> Ensure responsible use of City budget to purchase relevant materials and promote lifelong learning. Meets Council Goals 5,8; HART Policy 6 & 7; Deliver excellent customer service.	365,667	500,000	525,000
<b>Online Resources</b>	<b>Measure:</b> Circulation and usage of digital materials including e-books, online research databases, and homework help. <b>Reason:</b> Maximize community impact by providing resources for research and homework help for schoolchildren. Meets Council Goals 5,8; HART Policy 6 & 7; Deliver excellent customer service.	283,920	355,000	355,000
<b>Information and Technology Literacy</b>	<b>Measure:</b> Number of patrons receiving technology and information literacy instruction including classes, one-on-one appointments, and reference resource assistance. <b>Reason:</b> Foster technology fluency, life skills attainment, and career building support to cultivate personal growth. Meets HART Policy 6&7	23,531	25,000	25,000

## Library Budget Summary Overview

### Library Departments Budget Summary Overview

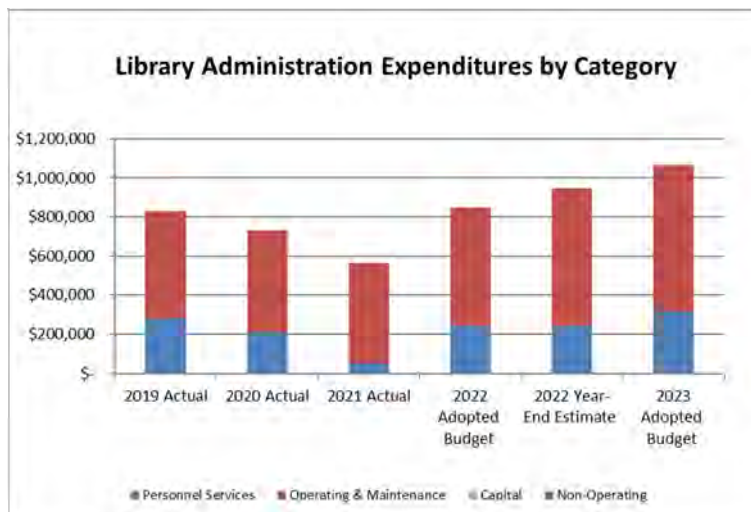
Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Library Administration	830,923	730,635	562,823	848,513	946,619	1,064,644
Library Youth Services	323,068	326,607	306,460	338,411	420,835	549,944
Library Immigrant Resources	297,454	223,884	113,174	115,049	311,593	281,955
Library Adults	852,227	913,796	698,247	652,598	757,551	775,755
Library Circulation	385,273	322,805	341,961	330,639	352,864	379,588
Library Technical Service	322,226	332,623	295,280	307,758	307,758	350,396
Library Overhead	60,808	65,255	68,175	72,602	72,602	92,742
<b>Total Expenditures - Library</b>	<b>3,071,979</b>	<b>2,915,604</b>	<b>2,386,120</b>	<b>2,665,570</b>	<b>3,169,822</b>	<b>3,495,023</b>



## Library - Administration

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Library - Administration Expenditures</b>							
01-520-6010	Salary . Regular	167,580	157,014	35,649	186,868	186,868	198,551
01-520-6020	Salary . Overtime	48,027	11,248	(7,245)	-	-	62,400
01-520-6030	Social Security	10,250	10,096	2,225	11,701	11,701	11,701
01-520-6035	Medicare	2,736	2,526	610	2,710	2,710	2,750
01-520-6040	Worker's Comp. Ins.	210	134	42	207	207	227
01-520-6050	Medical	37,550	25,136	18,661	24,595	24,595	24,595
01-520-6051	Life	391	338	91	505	505	505
01-520-6052	Disability	518	392	105	579	579	579
01-520-6053	Dental	1,376	1,109	497	1,101	1,101	1,101
01-520-6054	Vision	285	237	114	228	228	228
01-520-6055	Short-Term Disability	68	61	27	54	54	54
01-520-6060	ICMA 401A . General Govern	9,344	3,537	(559)	10,469	10,469	12,521
01-520-6140	ICMA . Deferred Comp	-	1,363	-	-	-	-
01-520-6141	ICMA 457 Match 2%	1,303	50	-	1,865	1,865	1,865
01-520-6142	Retirement Health Savings	650	-	-	-	-	-
01-520-6160	Unemployment Insurance	64	72	27	56	56	56
01-520-7110	Supplies Office	8,985	3,320	5,254	12,000	15,200	15,200
01-520-7112	Printer Supplies	1,614	2,932	216	-	-	-
01-520-7115	Non-Capital Equipment	5,117	-	11,578	3,300	10,000	10,000
01-520-7120	Supplies Janitorial	5,563	4,940	5,223	6,500	6,500	7,150
01-520-7281	Collection Materials	305,538	192,986	192,267	201,415	265,900	253,995
01-520-7282	Collection Materials - Software	-	61,818	73,773	71,300	71,300	81,300
01-520-7285	Dues & Memberships	1,031	1,110	1,480	3,000	3,000	3,000
01-520-7300	Programming & Processing Supplies	45,231	38,061	26,411	62,600	74,521	62,600
01-520-7350	Hardware Periphery	4,624	10,091	2,198	9,450	13,500	13,500
01-520-7360	Software Maintenance & Licensing	4,991	5,031	-	-	-	-
01-520-7419	Bank Fees	32	-	1,322	60	60	3,000
01-520-7420	Business Meetings	2,504	2,996	2,325	4,000	4,000	5,000
01-520-7430	Professional/Consulting Sv	26,763	31,940	17,021	32,000	32,000	58,066
01-520-7438	Janitorial Services	11,877	5,559	18,510	12,000	12,000	25,000
01-520-7450	Learning & Education	19,198	1,962	8,924	7,750	15,500	15,500
01-520-7470	Telecommunications	2,100	-	-	-	-	-
01-520-7540	Copier Lease - Non Lewan	8,880	3,100	-	-	-	-
01-520-7541	Copier Lease - Lewan	2,387	6,864	-	-	-	-
01-520-7570	Other Equipment Maint.	13,619	9,820	8,245	27,300	27,300	27,300
01-520-7573	Computer Licensing/Maint	80,517	134,791	137,831	154,900	154,900	166,900
<b>Total Library - Administration Expenditures</b>		<b>830,923</b>	<b>730,635</b>	<b>562,823</b>	<b>848,513</b>	<b>946,619</b>	<b>1,064,644</b>

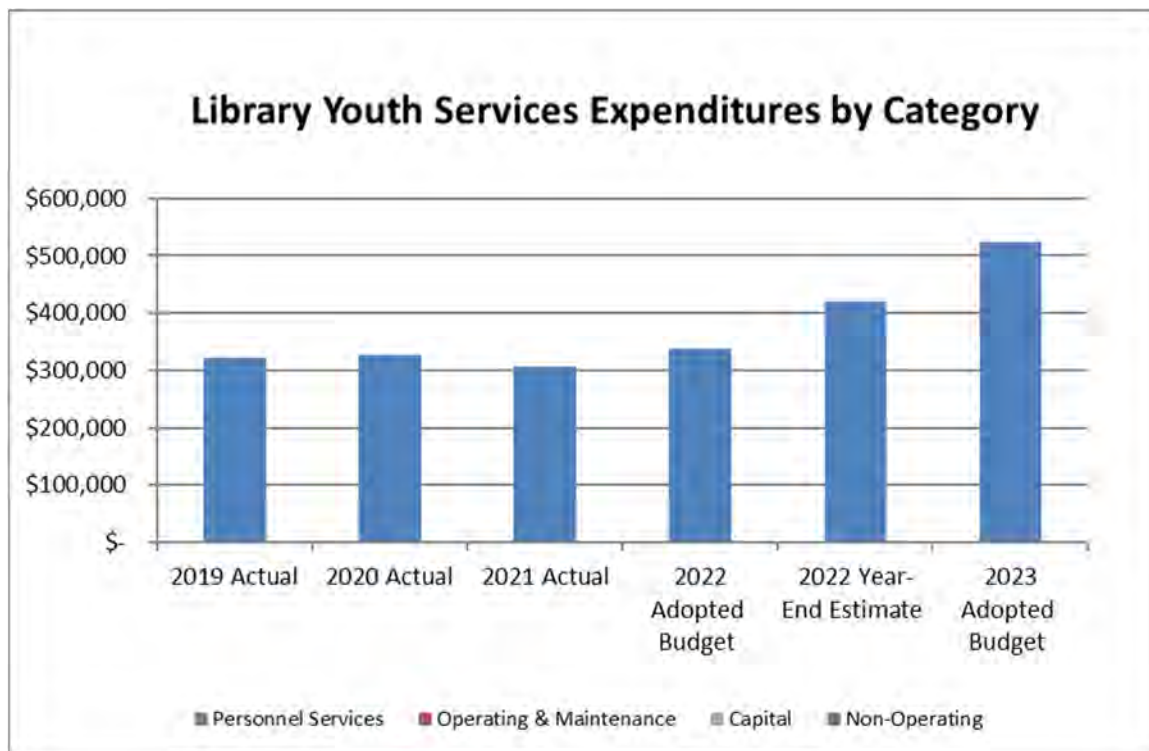




## Library – Youth Services

### Expenditures by Line Item

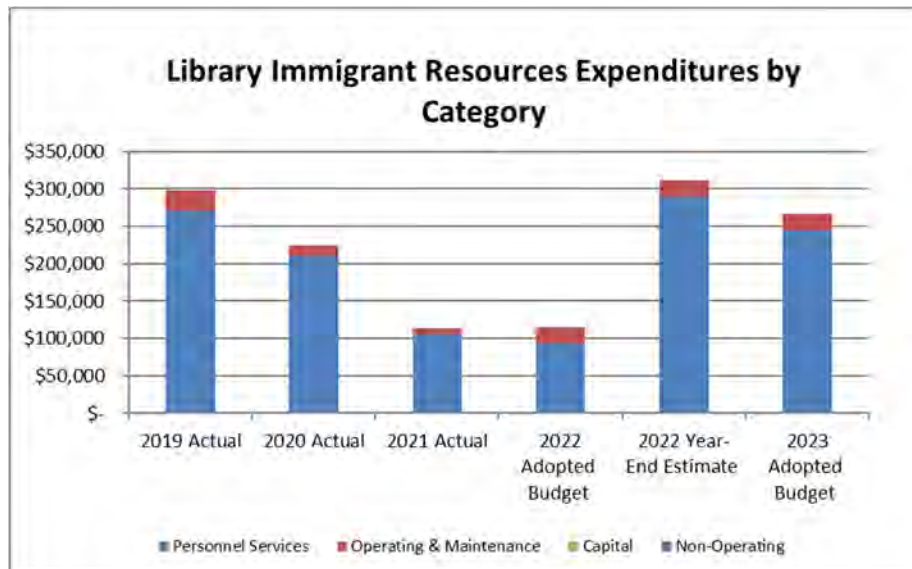
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Library - Youth Services</b>							
01-521-6010	Salary . Regular	257,279	258,946	242,544	263,716	346,140	411,571
01-521-6020	Salary . Overtime	-	-	-	-	-	-
01-521-6030	Social Security	16,523	17,013	15,452	16,813	16,813	22,186
01-521-6035	Medicare	3,864	3,979	3,614	3,824	3,824	4,971
01-521-6040	Worker's Comp. Ins.	338	271	313	260	260	338
01-521-6050	Medical	27,578	29,910	28,191	36,805	36,805	63,162
01-521-6051	Life	523	605	542	634	634	824
01-521-6052	Disability	693	635	613	728	728	946
01-521-6053	Dental	1,952	1,855	1,423	1,486	1,486	1,932
01-521-6054	Vision	293	356	406	397	397	516
01-521-6055	Short-Term Disability	130	125	111	108	108	140
01-521-6060	ICMA 401A . General Govern	5,622	5,186	6,437	5,976	5,976	20,893
01-521-6140	ICMA . Deferred Comp	7,314	6,105	4,307	7,468	7,468	9,708
01-521-6141	ICMA 457 Match 2%	290	966	2,328	-	-	-
01-521-6142	Retirement Health Savings	500	-	-	-	-	-
01-521-6143	Service Awards	-	500	-	-	-	-
01-521-6160	Unemployment Insurance	169	154	181	196	196	255
01-521-7461	Programming & Events	-	-	-	-	-	12,500
<b>Total Library - Youth Services Expenditures</b>		<b>323,068</b>	<b>326,607</b>	<b>306,460</b>	<b>338,411</b>	<b>420,835</b>	<b>549,944</b>



## Library – Immigrant Resources

### Expenditures by Line Item

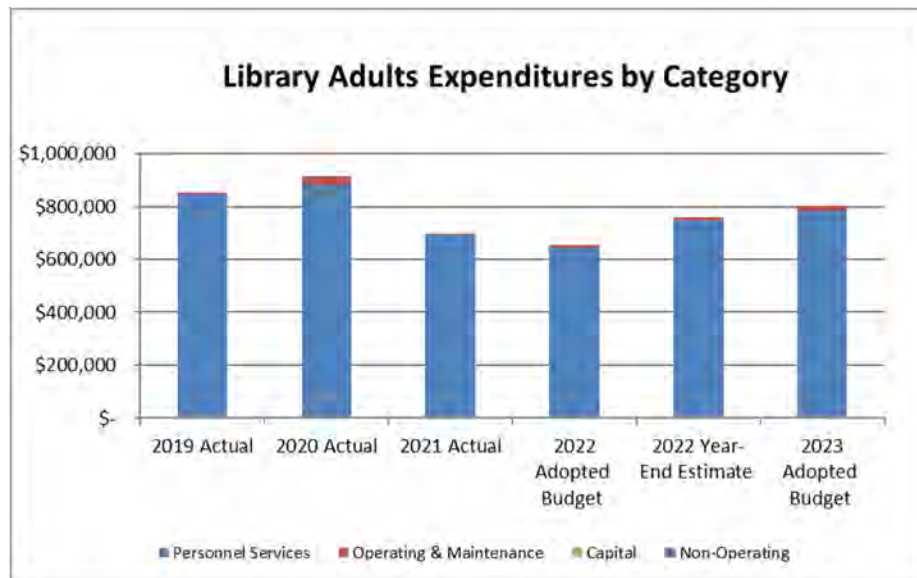
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Library - Immigrant Resources Expenditures</b>						
01-522-6010 Salary . Regular	199,571	159,081	71,294	67,540	264,084	194,484
01-522-6020 Salary . Overtime	-	-	-	-	-	-
01-522-6030 Social Security	12,528	10,207	6,254	4,187	4,187	11,200
01-522-6035 Medicare	2,930	2,387	1,463	979	979	1,566
01-522-6040 Worker's Comp. Ins.	263	152	116	75	75	184
01-522-6050 Medical	35,679	28,417	19,995	14,730	14,730	39,336
01-522-6051 Life	461	405	253	182	182	291
01-522-6052 Disability	610	465	290	209	209	334
01-522-6053 Dental	2,006	1,348	931	550	550	880
01-522-6054 Vision	415	274	201	114	114	182
01-522-6055 Short-Term Disability	123	80	48	27	27	43
01-522-6060 ICMA 401A . General Govern	11,080	5,967	4,202	4,728	4,728	11,725
01-522-6140 ICMA Deferred Comp	538	-	-	-	-	-
01-522-6141 ICMA 457 Match 2%	2,647	1,540	627	-	-	-
01-522-6142 Retirement Health Savings	1,500	-	-	-	-	-
01-522-6160 Unemployment Insurance	122	109	54	28	28	28
01-522-7110 Supplies Office	543	-	-	1,000	1,000	1,000
01-522-7115 Non-Capital Equipment	624	-	-	-	-	-
01-522-7280 Books Magazine Subscription	-	-	-	500	500	500
01-522-7285 Dues & Memberships	1,500	1,658	1,500	2,000	2,000	2,000
01-522-7300 Supplies Other Special	5,023	2,019	162	3,000	3,000	3,000
01-522-7360 Software Maintenance & Licensing	708	601	-	-	-	-
01-522-7419 Bank Fees	697	321	500	400	400	400
01-522-7420 Business Meetings	1,627	178	286	1,800	1,800	1,800
01-522-7430 Professional/Consulting Svcs	11,793	5,567	3,570	6,000	6,000	6,000
01-522-7450 Learning & Education	2,153	1,967	145	5,000	5,000	5,000
01-522-7480 Postage & Freight	2,313	1,141	1,282	2,000	2,000	2,000
<b>Total Library - Immigrant Resources Expenditures</b>	<b>297,454</b>	<b>223,884</b>	<b>113,174</b>	<b>115,049</b>	<b>311,593</b>	<b>281,955</b>



## Library - Adults

### Expenditures by Line Item

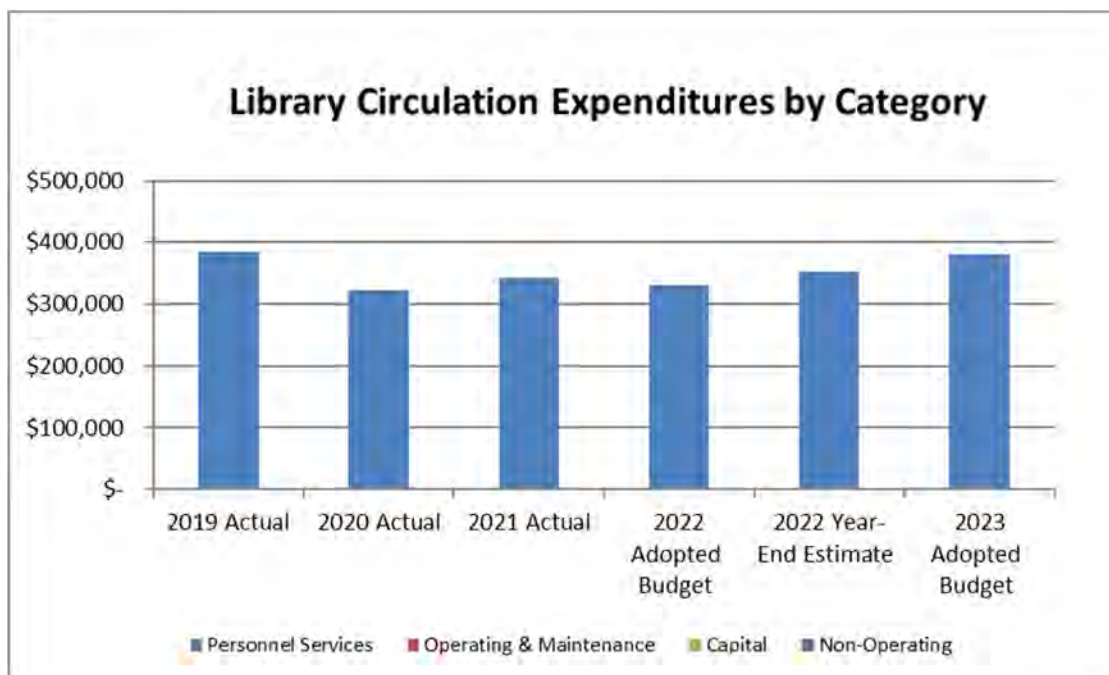
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Library - Adults Expenditures</b>						
01-523-6010 Salary . Regular	678,323	722,453	556,024	489,945	594,898	605,173
01-523-6020 Salary . Overtime	69	614	455	-	-	-
01-523-6030 Social Security	42,345	46,660	34,357	30,689	30,689	28,390
01-523-6035 Medicare	9,903	10,912	8,052	7,104	7,104	7,104
01-523-6040 Worker's Comp. Ins.	808	678	690	543	543	543
01-523-6050 Medical	55,622	56,747	59,082	72,448	72,448	68,222
01-523-6051 Life	1,375	1,637	1,313	1,197	1,197	1,197
01-523-6052 Disability	1,821	1,764	1,346	1,374	1,374	1,374
01-523-6053 Dental	4,939	4,531	3,056	3,853	3,853	3,853
01-523-6054 Vision	1,022	941	615	798	798	798
01-523-6055 Short-Term Disability	331	304	206	216	216	216
01-523-6060 ICMA 401A . General Govern	30,280	27,275	26,909	31,031	31,031	32,985
01-523-6140 ICMA . Deferred Comp	6,153	5,021	2,603	5,036	5,036	5,036
01-523-6141 ICMA 457 Match 2%	9,007	3,082	42	-	-	-
01-523-6142 Retirement Health Savings	3,500	-	-	-	-	-
01-523-6143 Service Awards	100	-	-	-	-	-
01-523-6160 Unemployment Insurance	397	360	264	364	364	364
01-523-7461 Senior & Youth Outreach	6,232	30,816	3,234	8,000	8,000	20,500
<b>Total Library - Adults Expenditures</b>	<b>852,227</b>	<b>913,796</b>	<b>698,247</b>	<b>652,598</b>	<b>757,551</b>	<b>775,755</b>



## Library - Circulation

### Expenditures by Line Item

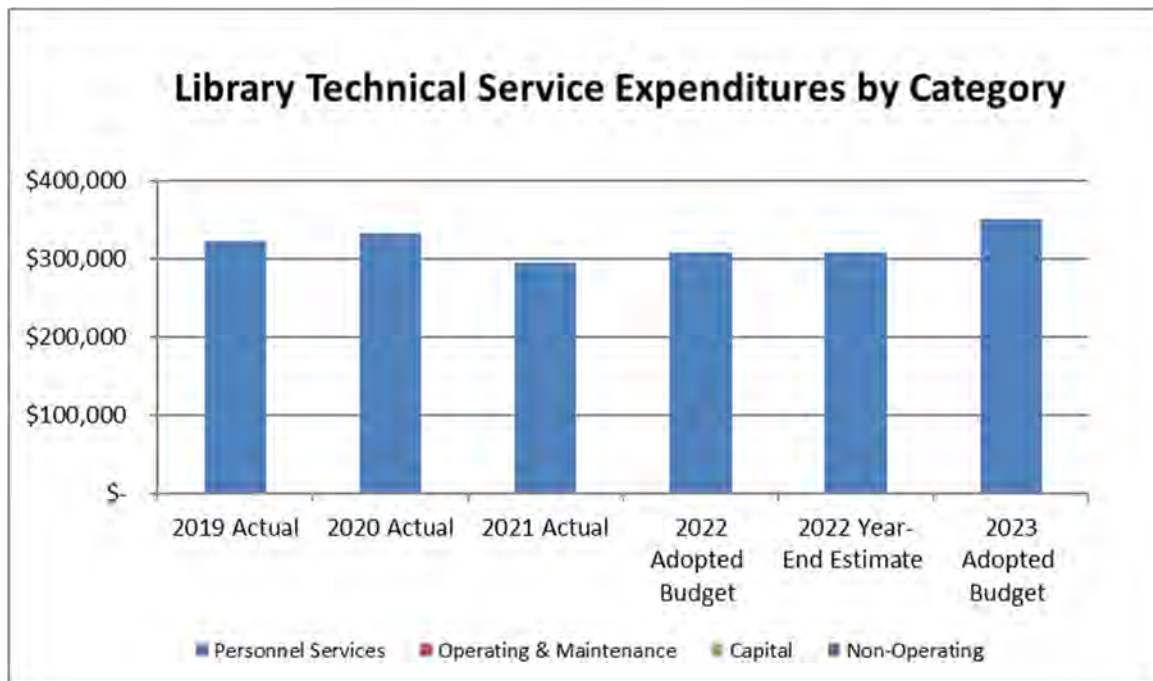
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Library - Circulation Expenditures</b>						
01-524-6010 Salary . Regular	299,821	247,811	257,815	260,070	282,295	299,402
01-524-6020 Salary . Overtime	-	-	-	-	-	-
01-524-6030 Social Security	18,815	16,324	16,500	16,198	16,198	17,760
01-524-6035 Medicare	4,400	3,818	3,859	3,771	3,771	3,771
01-524-6040 Worker's Comp. Ins.	385	287	764	287	287	374
01-524-6050 Medical	42,102	39,517	49,472	44,452	44,452	44,452
01-524-6051 Life	539	640	526	607	607	607
01-524-6052 Disability	714	735	2,993	697	697	697
01-524-6053 Dental	3,084	2,405	2,610	2,222	2,222	2,222
01-524-6054 Vision	570	450	513	449	449	449
01-524-6055 Short-Term Disability	241	243	216	216	216	216
01-524-6060 ICMA 401A . General Govern	6,527	5,344	1,160	-	-	7,968
01-524-6140 ICMA . Deferred Comp	4,914	4,239	5,255	1,194	1,194	1,194
01-524-6141 ICMA 457 Match 2%	1,865	705	11	-	-	-
01-524-6142 Retirement Health Savings	1,000	-	-	-	-	-
01-524-6143 Service Awards	-	-	-	-	-	-
01-524-6160 Unemployment Insurance	296	288	268	476	476	476
<b>Total Library - Circulation Expenditures</b>	<b>385,273</b>	<b>322,805</b>	<b>341,961</b>	<b>330,639</b>	<b>352,864</b>	<b>379,588</b>



## Library – Technical Services

### Expenditures by Line Item

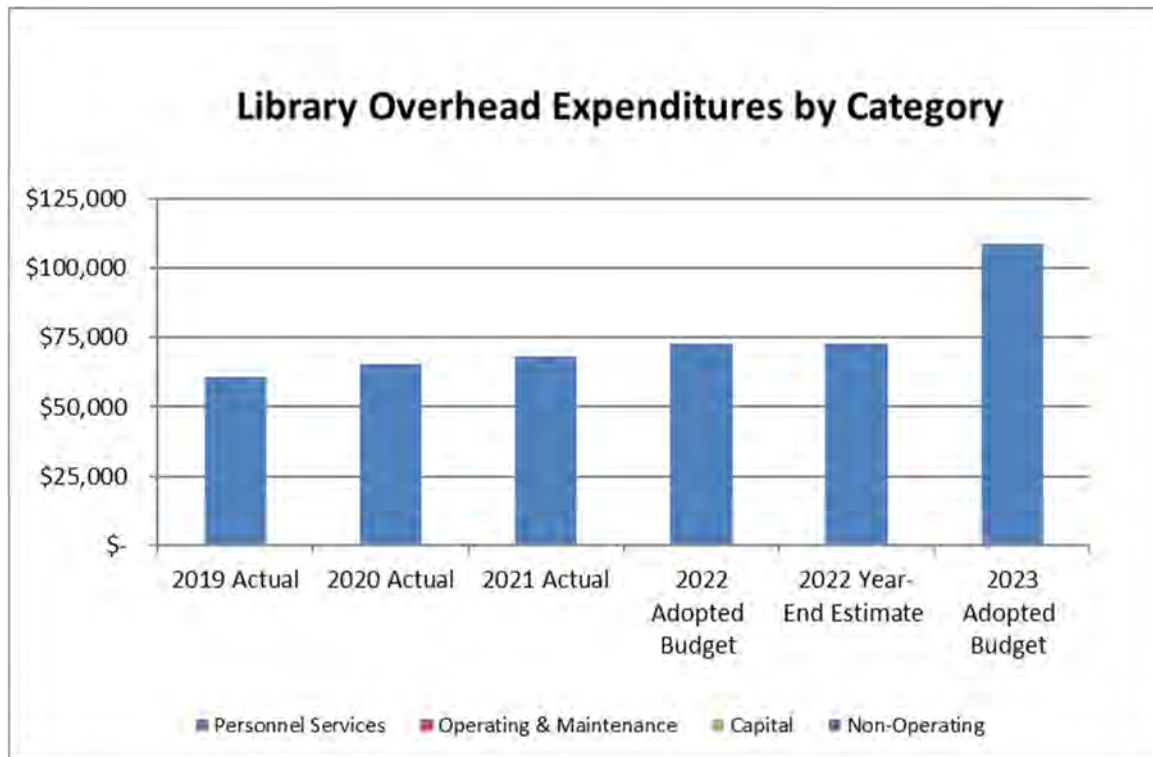
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Library - Technical Service Expenditures</b>						
01-525-6010 Salary . Regular	236,018	259,694	226,896	234,255	234,255	272,288
01-525-6030 Social Security	14,950	16,899	14,089	14,524	14,524	16,818
01-525-6035 Medicare	3,496	3,952	3,295	3,397	3,397	3,397
01-525-6040 Worker's Comp. Ins.	297	287	266	260	260	260
01-525-6050 Medical	43,567	34,662	32,036	34,887	34,887	34,896
01-525-6051 Life	527	967	597	632	632	632
01-525-6052 Disability	641	646	685	726	726	726
01-525-6053 Dental	2,434	1,827	1,980	2,037	2,037	2,037
01-525-6054 Vision	504	378	456	422	422	422
01-525-6055 Short-Term Disability	133	127	108	108	108	108
01-525-6060 ICMA 401A . General Govern	12,713	11,107	14,763	16,398	16,398	18,700
01-525-6140 ICMA Deferred Comp	1,686	503	-	-	-	-
01-525-6141 ICMA 457 Match 2%	3,630	1,341	-	-	-	-
01-525-6142 Retirement Health Savings	1,500	-	-	-	-	-
01-525-6143 Service Awards	-	100	-	-	-	-
01-525-6160 Unemployment Insurance	130	134	109	112	112	112
<b>Total Library - Technical Service Expenditures</b>	<b>322,226</b>	<b>332,623</b>	<b>295,280</b>	<b>307,758</b>	<b>307,758</b>	<b>350,396</b>



## Library - Overhead

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Library - Overhead Expenditures</b>						
01-527-6010 Salary . Regular	43,802	48,024	50,670	53,144	53,144	88,170
01-527-6020 Salary. Overtime	-	-	-	-	-	-
01-527-6030 Social Security	2,729	3,120	3,160	3,295	3,295	3,448
01-527-6035 Medicare	638	730	739	771	771	771
01-527-6040 Worker's Comp. Ins.	1,739	1,732	1,193	1,773	1,773	1,773
01-527-6050 Medical	7,096	7,391	8,009	8,722	8,722	8,724
01-527-6051 Life	97	134	135	143	143	143
01-527-6052 Disability	128	134	154	165	165	165
01-527-6053 Dental	550	572	495	550	550	550
01-527-6054 Vision	114	118	114	114	114	114
01-527-6055 Short-Term Disability	27	28	27	27	27	27
01-527-6060 ICMA 401A . General Govern	2,901	3,120	3,348	3,720	3,720	4,449
01-527-6141 ICMA 457 Match 2%	-	-	-	-	-	-
01-527-6142 Retirement Health Savings	500	-	-	-	-	-
01-527-6143 Service Awards	300	-	-	-	-	-
01-527-6150 Uniforms	161	125	103	150	150	150
01-527-6160 Unemployment Insurance	26	27	27	28	28	28
<b>Total Library - Overhead Expenditures</b>	<b>60,808</b>	<b>65,255</b>	<b>68,175</b>	<b>72,602</b>	<b>72,602</b>	<b>92,742</b>





## Museum Budget Summary

### *Did You Know?*

*Despite operating at reduced staffing and service levels, the Museum had a 205% increase in attendance over 2020. The museum balanced delivery of traditional services and created 240 virtual experiences.*

### Littleton Museum

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

#### Major Programs – by allocation

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

**Custodial:** Clean, sanitize, and maintain main museum building, collections building, five outbuildings, and sidewalks totaling over 50,000 square feet on 39 acres for the safety and comfort 100,000+ annual visitors; order/maintain supplies and equipment, dispose of trash and recycling; staff, prepare, and clean up for all special events and programs.

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

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

### Service Delivery Changes for 2023

- Back to 100% pre-covid service and staffing
- Seeking to find balance between in-person and virtual programming, within staff capacity
- Installing first mural sponsored by the Arts and Culture Commission in spring 2023



## Museum Budget Summary (continued)

### Performance Summary

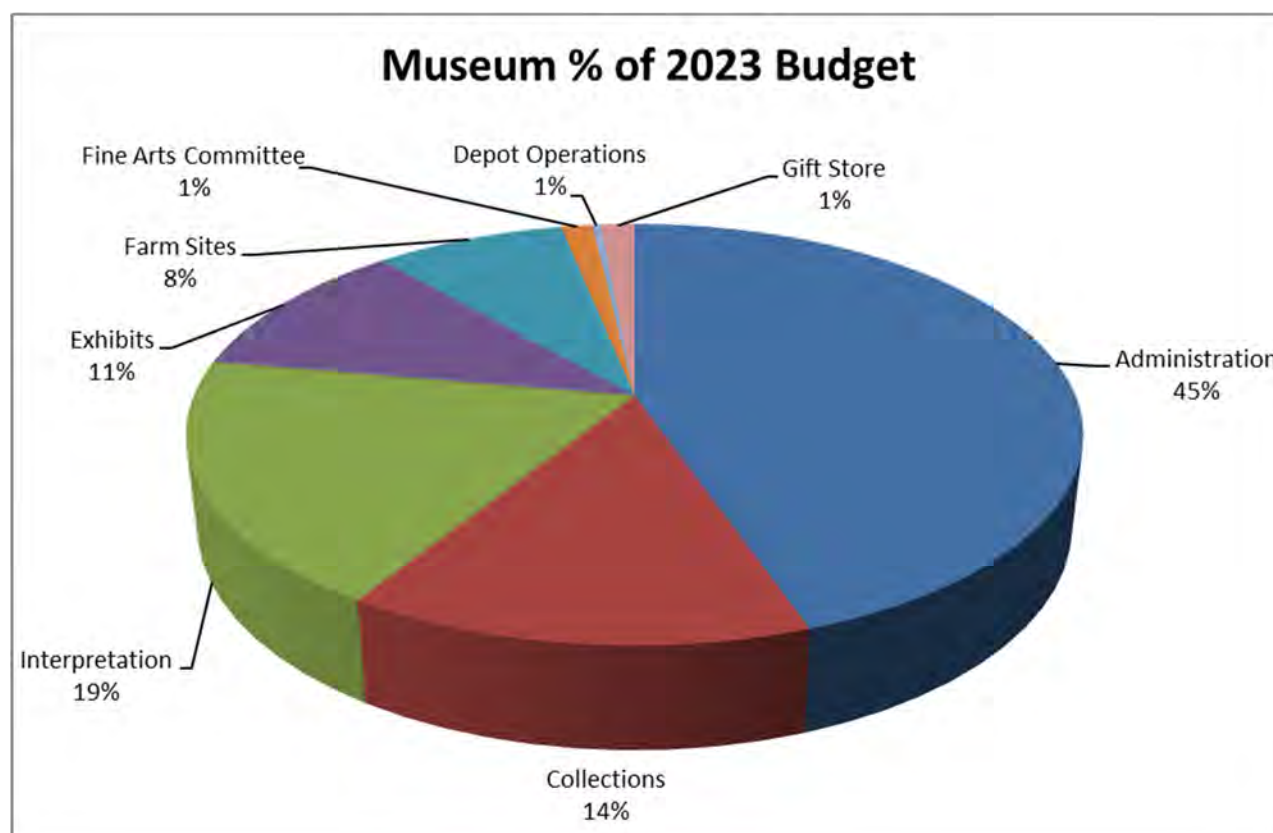
#### Performance Measures for Major Programs

Program	What We Measure and Why	2021 Actual	2022 Estimate	2023 Goal
<b>Museum Exhibits, Events &amp; Programming</b>	<b>Measure:</b> Daily, event, and program attendance <b>Reason:</b> Build community infrastructure through museum content by providing physical/virtual access to resources consistent with community needs. Deliver excellent customer service.	175,230*	175,500	180,000
		*78,175 in person; 97,055 virtual		
<b>Digitization of Collections</b>	<b>Measure:</b> Percentage increase of 65,000 object collection made available online through digitization <b>Reason:</b> Continue to improve accessibility of collection materials via the City/Museum website. Deliver excellent customer service.	+2%	+3%	+3%
<b>Group Visits</b>	<b>Measure:</b> Group visit attendance <b>Reason:</b> Re-establish relationships post-pandemic to maximize community impact by making museum spaces and services more accessible to the public. Deliver excellent customer service.	1,008	2,500	3,500
<b>Patron Engagement</b>	<b>Measure:</b> Percentage of visitors who say the Museum contributes to the quality of life in their community* <b>Reason:</b> Ensure equitable and inclusive access to diverse museum content. Deliver excellent customer service. *2021 and 2022 Annual Survey of Museum Goers by American Alliance of Museums	68.4%	65.3%	70.0%

## Museum Services Budget Summary Overview (continued)

### Museum Departments Budget Summary Overview

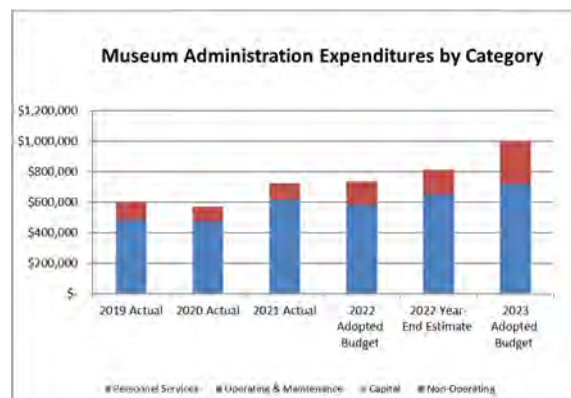
Division	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Museum Administration	596,984	568,423	724,212	734,602	811,798	994,327
Museum Collections	244,210	235,589	266,318	263,250	268,845	315,685
Museum Interpretation	367,298	306,773	178,131	268,530	354,295	419,600
Museum Patron Engagement	135,458	120,598	152,874	145,351	149,251	243,384
Museum Farm Sites	147,259	130,123	184,643	163,159	163,959	181,371
Museum Fine Arts Committee	16,034	-	2,917	25,000	44,500	30,000
Museum Depot Operations	34	1,234	-	8,000	8,000	8,000
Museum Gift Store	28,465	11,415	17,125	30,630	31,100	32,600
<b>Total Expenditures - Museum</b>	<b>1,535,742</b>	<b>1,374,155</b>	<b>1,526,220</b>	<b>1,638,522</b>	<b>1,831,748</b>	<b>2,224,967</b>



## Museum - Administration

### Expenditures by Line Item

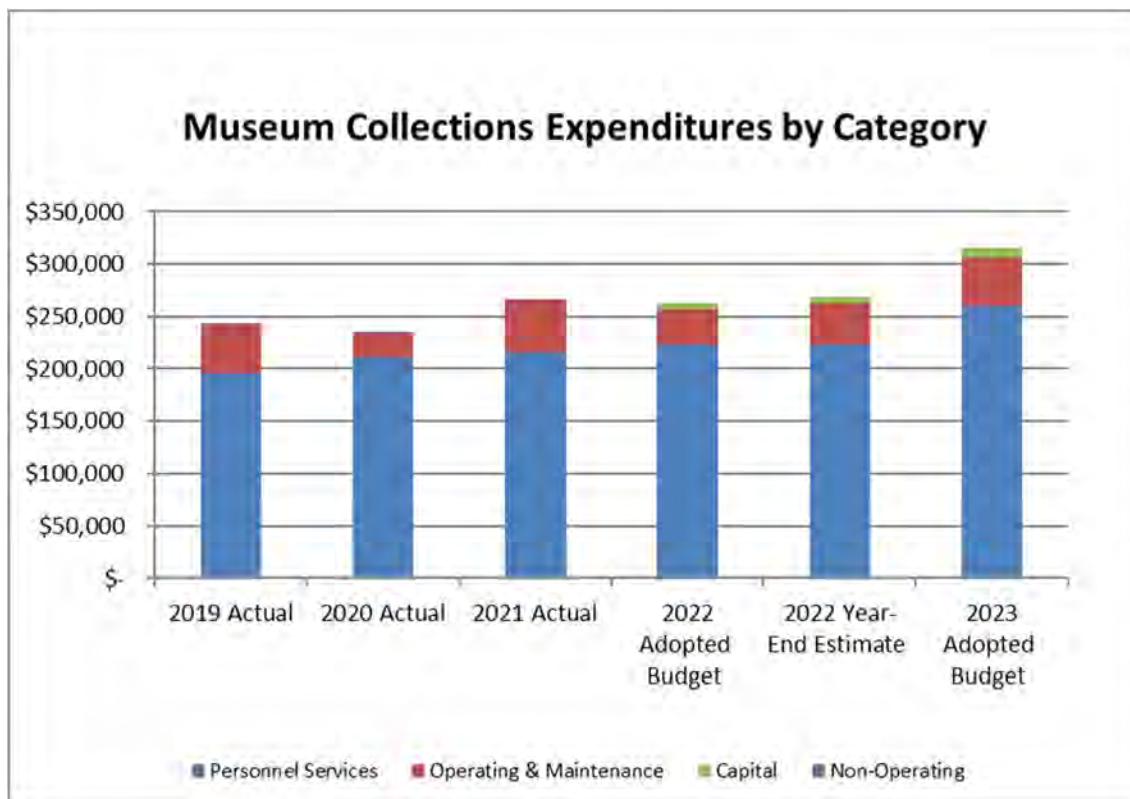
Account Number and Description		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Museum - Administration Expenditures</b>							
01-560-6010	Salary . Regular	361,320	357,910	469,972	434,308	502,754	535,472
01-560-6020	Salary . Overtime	4,457	1,802	8,695	3,623	3,623	3,623
01-560-6030	Social Security	22,649	22,778	29,857	27,152	27,152	33,199
01-560-6035	Medicare	5,330	5,418	6,983	6,350	6,350	7,532
01-560-6040	Worker's Comp. Ins.	7,272	6,664	7,274	5,828	5,828	5,828
01-560-6050	Medical	51,322	54,812	60,620	66,634	66,634	87,982
01-560-6051	Life	784	937	1,139	1,173	1,173	1,402
01-560-6052	Disability	1,001	1,076	1,308	1,346	1,346	1,610
01-560-6053	Dental	2,930	3,499	3,627	3,853	3,853	3,853
01-560-6054	Vision	606	727	808	798	798	798
01-560-6055	Short-Term Disability	212	197	206	189	189	189
01-560-6060	ICMA 401A . General Govern	19,049	18,093	25,235	30,402	30,402	36,233
01-560-6140	ICMA . Deferred Comp	130	-	-	-	-	-
01-560-6141	ICMA 457 Match 2%	2,518	989	-	-	-	-
01-560-6142	Retirement Health Savings	2,250	-	-	-	-	-
01-560-6143	Service Awards	200	100	-	-	-	-
01-560-6150	Uniforms	720	161	663	300	300	300
01-560-6160	Unemployment Insurance	257	237	263	196	196	196
01-560-7110	Supplies Office	5,578	4,611	5,738	6,000	6,000	7,200
01-560-7112	Printer Supplies	951	996	2,051	-	-	-
01-560-7115	Non-Capital Equipment	550	2,504	253	1,500	3,000	7,700
01-560-7120	Supplies Janitorial	10,410	2,313	5,642	13,100	13,000	15,510
01-560-7220	Event/Bldg Supplies Admin	11,881	18,567	9,287	17,000	17,000	19,550
01-560-7270	Small Tools	782	100	774	1,000	1,000	1,100
01-560-7280	Books Magazines Subscripti	861	654	614	500	500	500
01-560-7285	Dues & Memberships	6,635	5,951	6,769	8,000	8,000	9,000
01-560-7300	Administration Supplies	-	-	-	-	-	-
01-560-7360	Software Maintenance & Licensing	5,557	-	-	-	-	-
01-560-7419	Bank Fees	281	44	29	1,000	1,000	1,000
01-560-7420	Business Meetings	1,496	176	1,758	2,000	2,000	3,500
01-560-7430	Professional/Consulting Sv	4,458	968	19,656	36,500	36,500	112,000
01-560-7446	Uniforms	1,160	546	1,167	1,700	1,700	1,900
01-560-7450	Learning & Education	3,479	1,413	2,588	3,500	7,000	9,500
01-560-7461	Fine Arts Committee/Counci	11,954	3,000	4,116	10,150	14,500	15,900
01-560-7500	Advertising	490	214	(37)	2,500	4,000	8,000
01-560-7510	Rentals . Administration	131	495	438	500	500	600
01-560-7540	Copier Lease - Non-Lewan	6,521	5,755	-	-	-	-
01-560-7541	Copier Lease - Lewan	-	-	-	-	-	-
01-560-7551	Vehicle Maintenance	-	-	-	-	-	-
01-560-7552	Vehicle Rent	-	-	-	-	-	-
01-560-7553	Vehicle Fuel	-	-	-	-	-	-
01-560-7554	Vehicle Extraordinary Charges	-	-	-	-	-	-
01-560-7555	Vehicle Insurance	-	-	-	-	-	-
01-560-7570	Other Equipment Maint.	-	47	107	500	500	600
01-560-7572	Alarm Monitoring & Maint.	7,458	10,000	-	10,000	8,000	10,000
01-560-7580	Bldg. M & R Museum & Caret	33,344	34,669	46,615	37,000	37,000	52,550
<b>Total Museum - Administration Expenditures</b>		<b>596,984</b>	<b>568,423</b>	<b>724,212</b>	<b>734,602</b>	<b>811,798</b>	<b>994,327</b>



## Museum - Collections

### Expenditures by Line Item

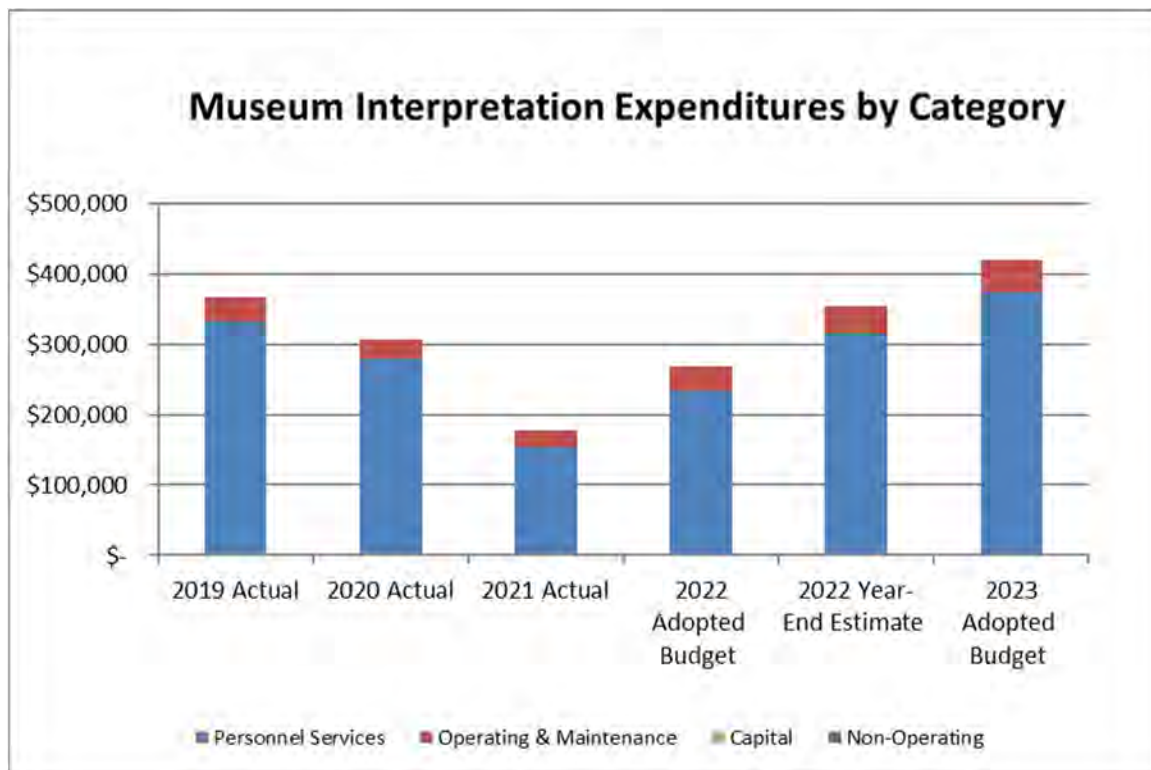
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Museum - Collections Expenditures</b>						
01-561-6010 Salary . Regular	149,329	160,533	165,418	168,295	168,295	198,705
01-561-6020 Salary.Overtime	1,217	1,016	286	1,035	1,035	1,035
01-561-6030 Social Security	9,319	10,416	10,302	10,498	10,498	12,319
01-561-6035 Medicare	2,180	2,436	2,409	2,455	2,455	3,287
01-561-6040 Worker's Comp. Ins.	186	188	194	187	187	187
01-561-6050 Medical	18,922	22,174	24,027	26,165	26,165	26,172
01-561-6051 Life	339	447	439	454	454	454
01-561-6052 Disability	449	513	505	522	522	522
01-561-6053 Dental	1,461	1,715	1,485	1,651	1,651	1,651
01-561-6054 Vision	302	355	342	342	342	342
01-561-6055 Short-Term Disability	74	84	81	81	81	81
01-561-6060 ICMA 401A . General Govern	10,244	10,212	10,721	11,781	11,781	15,896
01-561-6141 ICMA 457 Match 2%	626	320	-	-	-	-
01-561-6142 Retirement Health Savings	1,400	-	-	-	-	-
01-561-6143 Service Awards	100	400	-	-	-	-
01-561-6160 Unemployment Insurance	81	82	82	84	84	84
01-561-7280 Books Magazines Subscripti	312	204	-	600	600	600
01-561-7300 Collections Supplies	7,927	4,350	8,543	8,600	10,150	11,650
01-561-7360 Software Maintenance & Licensing	-	1,352	-	-	-	-
01-561-7430 Professional/Consulting Sv	25,978	15,247	28,000	14,500	14,500	14,500
01-561-7450 Learning & Education	5,789	1,128	10,414	6,500	5,185	8,000
01-561-7461 Collections	1,030	1,040	2,110	1,700	1,060	2,200
01-561-7742 Collections Acquisitions	6,945	1,380	962	2,000	8,000	8,000
01-561-7820 Building Improvements	-	-	-	5,800	5,800	10,000
<b>Total Museum - Collections Expenditures</b>	<b>244,210</b>	<b>235,589</b>	<b>266,318</b>	<b>263,250</b>	<b>268,845</b>	<b>315,685</b>



## Museum - Interpretation

### Expenditures by Line Item

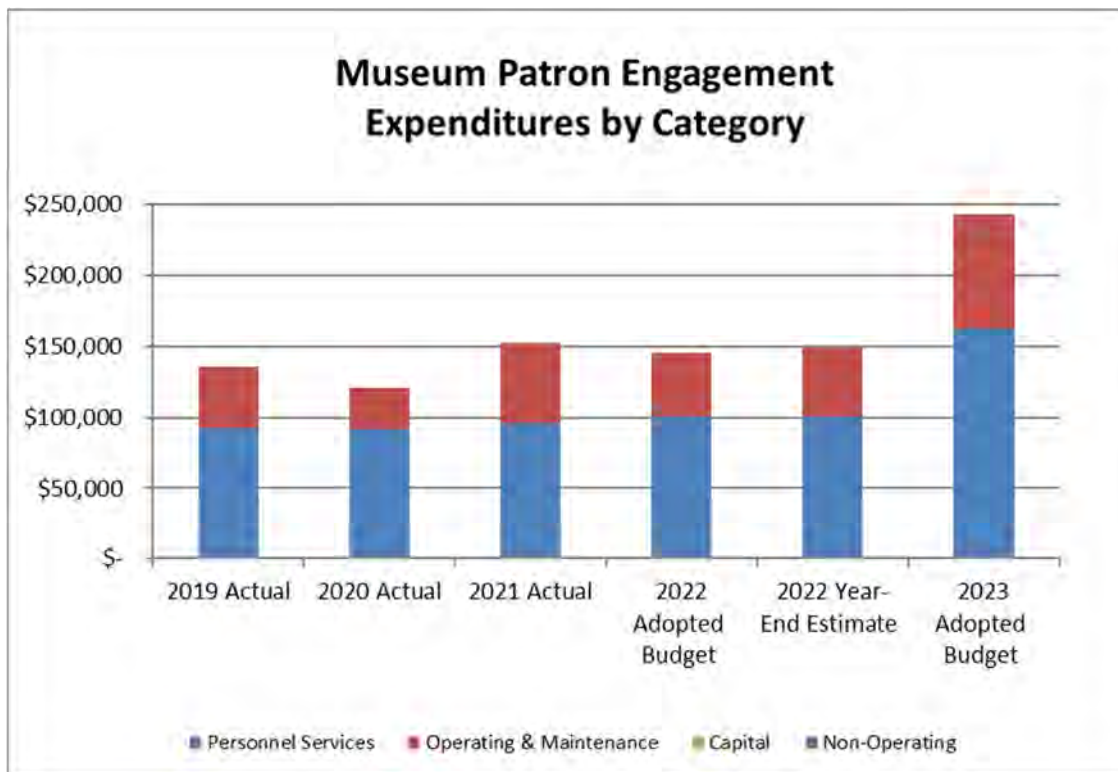
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Museum - Interpretation Expenditures</b>						
01-562-6010 Salary . Regular	248,982	215,862	121,158	157,788	239,753	264,154
01-562-6020 Salary . Overtime	521	386	(62)	2,070	2,070	2,070
01-562-6030 Social Security	15,586	13,982	7,661	10,135	10,135	16,377
01-562-6035 Medicare	3,645	3,270	1,831	2,318	2,318	2,363
01-562-6040 Worker's Comp. Ins.	10,214	6,176	5,785	5,962	5,962	5,974
01-562-6050 Medical	32,466	27,063	9,066	38,550	38,550	62,813
01-562-6051 Life	543	617	299	426	426	426
01-562-6052 Disability	720	605	343	489	489	489
01-562-6053 Dental	1,761	1,085	433	1,651	1,651	1,651
01-562-6054 Vision	433	317	179	272	272	272
01-562-6055 Short-Term Disability	135	116	72	81	81	81
01-562-6060 ICMA 401A . General Govern	8,826	4,321	2,400	9,838	9,838	12,955
01-562-6140 ICMA . Deferred Comp	3,353	2,089	1,884	3,610	3,610	3,610
01-562-6141 ICMA 457 Match 2%	2,502	2,301	2,205	-	-	-
01-562-6142 Retirement Health Savings	1,000	-	-	-	-	-
01-562-6143 Service Awards	800	-	-	-	-	-
01-562-6160 Unemployment Insurance	144	136	59	140	140	140
01-562-7280 Books Magazines Subscripti	444	208	205	500	500	500
01-562-7300 Education Supplies	18,686	16,650	16,438	16,200	18,000	20,700
01-562-7430 Professional/Consulting Sv	1,000	849	1,511	2,000	2,000	2,000
01-562-7450 Learning & Education	3,170	504	2,154	4,000	5,000	7,500
01-562-7461 Education & Food	12,367	10,235	4,511	12,500	13,500	15,525
<b>Total Museum - Interpretation Expenditures</b>	<b>367,298</b>	<b>306,773</b>	<b>178,131</b>	<b>268,530</b>	<b>354,295</b>	<b>419,600</b>



## Museum - Patron Engagement

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Museum - Patron Engagement Expenditures</b>						
01-563-6010 Salary . Regular	64,312	62,293	63,367	65,233	65,233	117,527
01-563-6020 Salary . Overtime	2,765	-	1,878	2,070	2,070	2,070
01-563-6030 Social Security	4,155	4,012	4,060	4,173	4,173	7,286
01-563-6035 Medicare	972	938	949	976	976	2,330
01-563-6040 Worker's Comp. Ins.	81	72	95	74	74	191
01-563-6050 Medical	14,664	19,217	20,823	22,676	22,676	23,980
01-563-6051 Life	149	320	171	176	176	176
01-563-6052 Disability	198	199	196	202	202	507
01-563-6053 Dental	550	572	550	550	550	1,100
01-563-6054 Vision	39	-	-	-	-	113
01-563-6055 Short-Term Disability	28	28	27	27	27	54
01-563-6060 ICMA 401A . General Govern	4,394	3,963	4,157	4,566	4,566	8,022
01-563-6142 Retirement Health Savings	500	-	-	-	-	-
01-563-6160 Unemployment Insurance	52	27	27	28	28	28
01-563-7220 Bldg. Supplies Exhibits	21,769	13,327	33,608	24,500	24,500	-
01-563-7280 Books Magazines Subscripti	66	65	-	500	500	500
01-563-7300 Exhibits Supplies	14,680	12,754	22,685	17,600	19,500	49,000
01-563-7420 Business Meetings	-	240	20	-	-	-
01-563-7430 Professional & Consulting	5,432	-	-	-	-	-
01-563-7450 Learning & Education	652	2,571	260	2,000	4,000	5,500
01-563-7461 Programming & Events	-	-	-	-	-	25,000
<b>Total Museum - Patron Engagement Expenditures</b>	<b>135,458</b>	<b>120,598</b>	<b>152,874</b>	<b>145,351</b>	<b>149,251</b>	<b>243,384</b>

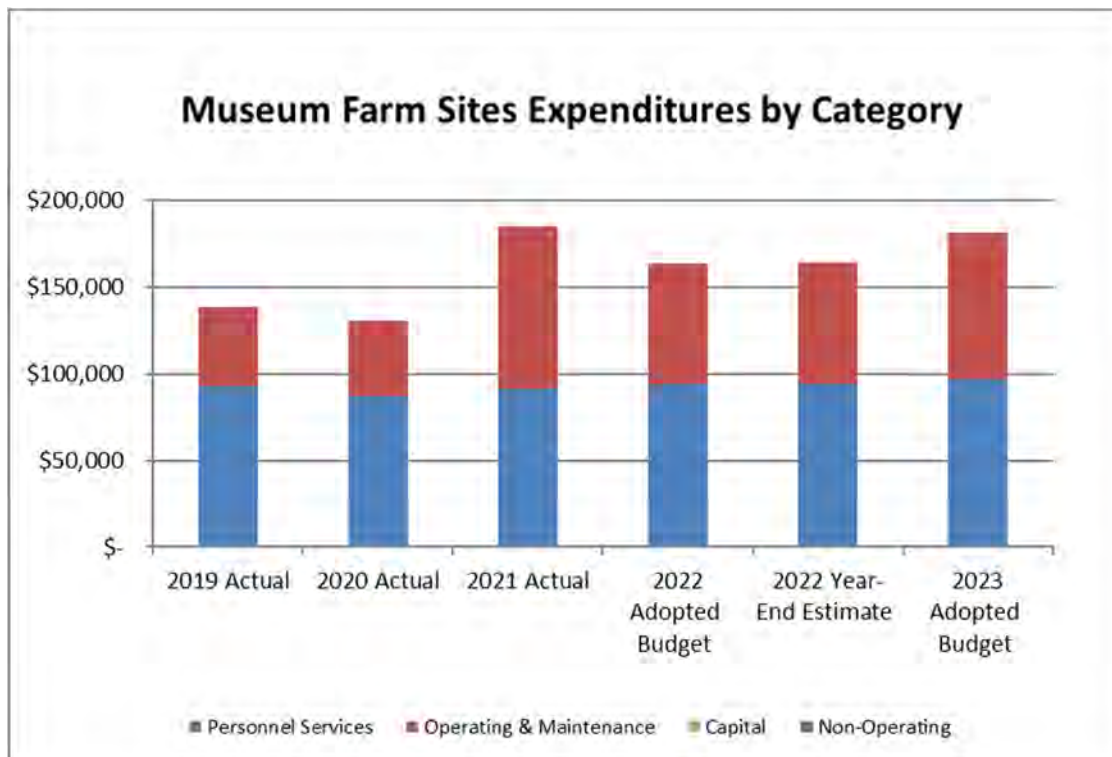




## Museum – Farm Sites

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Museum - Farm Sites Expenditures</b>						
01-564-6010 Salary . Regular	58,136	53,930	54,860	56,476	56,476	59,111
01-564-6020 Salary . Overtime	3,933	2,972	4,418	3,105	3,105	3,105
01-564-6030 Social Security	3,627	3,401	3,463	3,694	3,694	2,890
01-564-6035 Medicare	848	795	810	864	864	864
01-564-6040 Worker's Comp. Ins.	2,253	2,161	2,070	2,195	2,195	2,195
01-564-6050 Medical	18,449	19,217	20,823	22,676	22,676	22,682
01-564-6051 Life	124	150	148	152	152	152
01-564-6052 Disability	165	172	169	175	175	175
01-564-6053 Dental	550	572	550	550	550	550
01-564-6054 Vision	114	118	114	114	114	114
01-564-6055 Short-Term Disability	27	28	27	27	27	27
01-564-6060 ICMA 401A . General Govern	3,725	3,431	3,599	3,953	3,953	4,728
01-564-6142 Retirement Health Savings	500	-	-	-	-	-
01-564-6150 Uniforms	-	-	-	150	150	150
01-564-6160 Unemployment Insurance	36	27	27	28	28	28
01-564-7115 Office Furniture	-	4,392	574	3,000	3,000	3,000
01-564-7220 Bldg Supplies Farm Sites	6,945	2,453	6,926	7,100	7,900	9,100
01-564-7311 Veterinary Services	3,598	3,908	3,489	3,900	3,900	4,300
01-564-7312 Feed	18,144	17,279	15,848	19,000	19,000	19,000
01-564-7313 Horseshoes & Tack	361	817	1,483	2,000	2,000	2,000
01-564-7314 Livestock Replacement	130	-	1,743	1,000	1,000	3,000
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	15,861	14,299	63,501	32,000	32,000	43,200
01-564-7830 Improvements Other Than Bldgs.	8,765	-	-	-	-	-
<b>Total Museum - Farm Sites Expenditures</b>	<b>147,259</b>	<b>130,123</b>	<b>184,643</b>	<b>163,159</b>	<b>163,959</b>	<b>181,371</b>

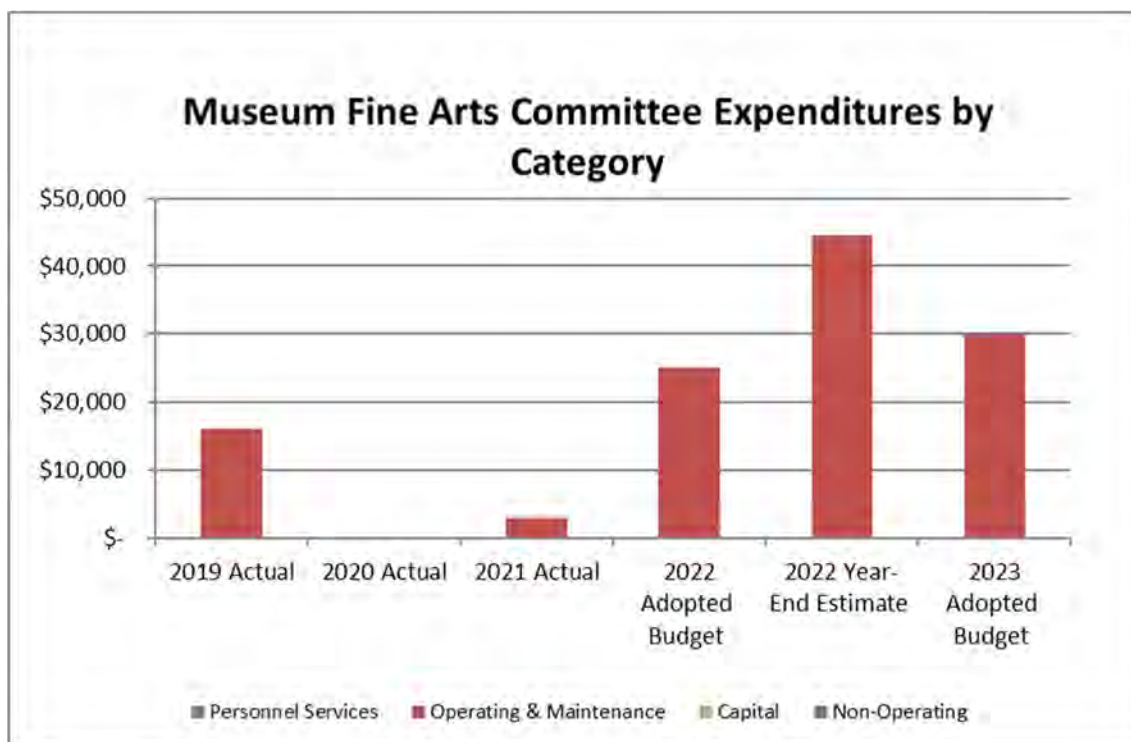




## Museum – Fine Arts Committee

### Expenditures by Line Item

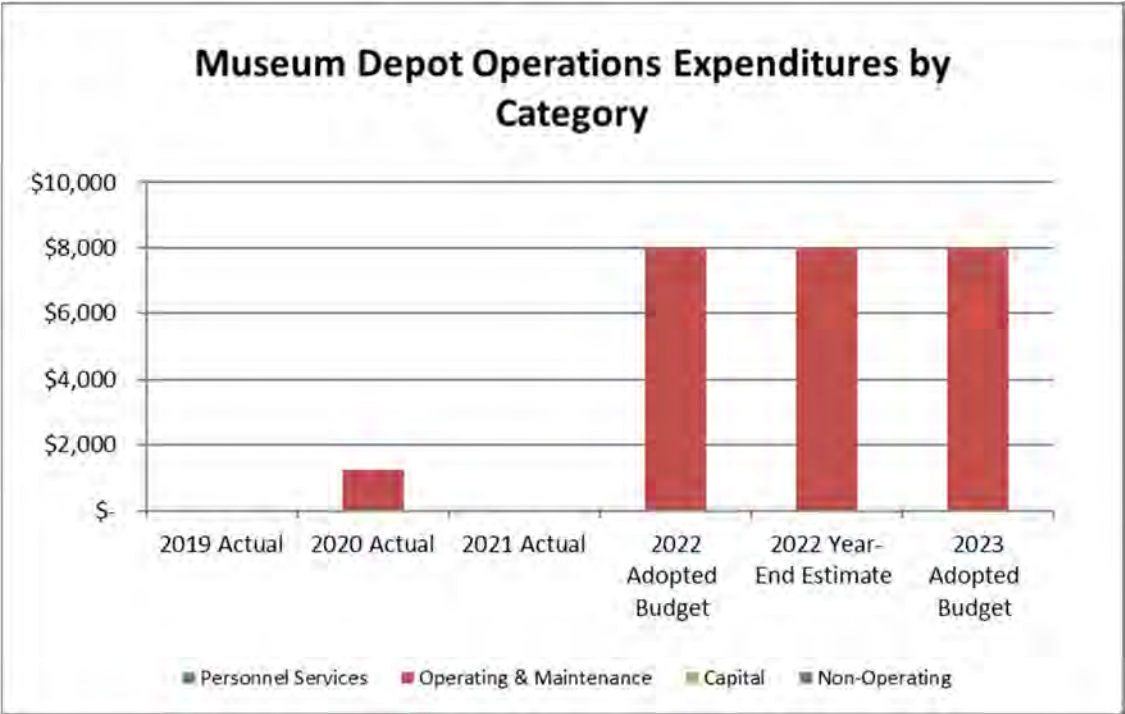
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Museum - Fine Arts Committee Expenditures</b>						
01-565-7461 1085 Fine Arts Committee	-	-	-	-	-	5,000
01-565-7461 1086 Fine Arts Conservation	16,034	-	2,917	25,000	44,500	25,000
<b>Total Museum - Fine Arts Committee Expenditures</b>	<b>16,034</b>	<b>-</b>	<b>2,917</b>	<b>25,000</b>	<b>44,500</b>	<b>30,000</b>



Museum – Depot Operations

Expenditures by Line Item

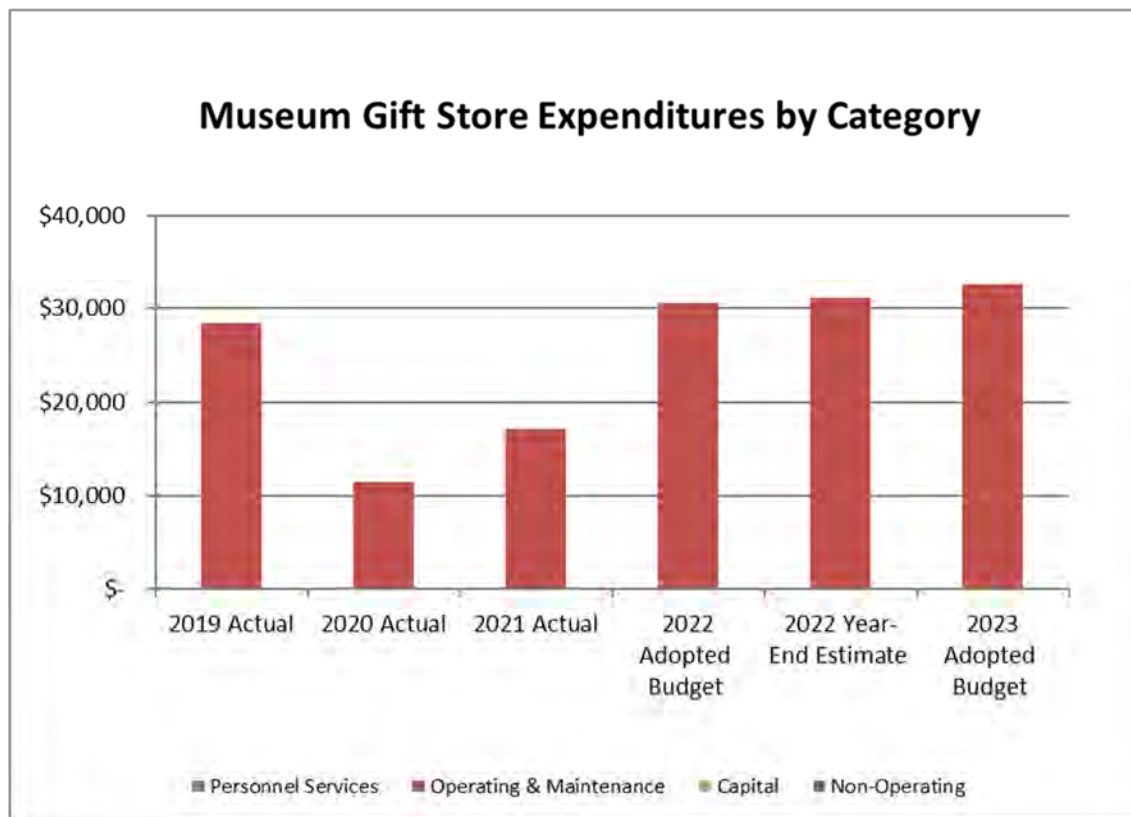
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
Museum - Depot Operations Expenditures						
01-566-7461 Depot Operation	34	1,234	-	8,000	8,000	8,000
Total Museum - Depot Operations Expenditures	34	1,234	-	8,000	8,000	8,000



## Museum – Gift Store

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Museum - Gift Store</b>						
01-567-7323 Museum Gift Store Purchase	25,323	8,704	14,993	27,530	28,000	29,000
01-567-7360 Software Maintenance & Licensing	-	465	-	-	-	500
01-567-7419 Bank Fees	3,142	2,246	2,132	3,100	3,100	3,100
<b>Total Museum - Gift Store Expenditures</b>	<b>28,465</b>	<b>11,415</b>	<b>17,125</b>	<b>30,630</b>	<b>31,100</b>	<b>32,600</b>



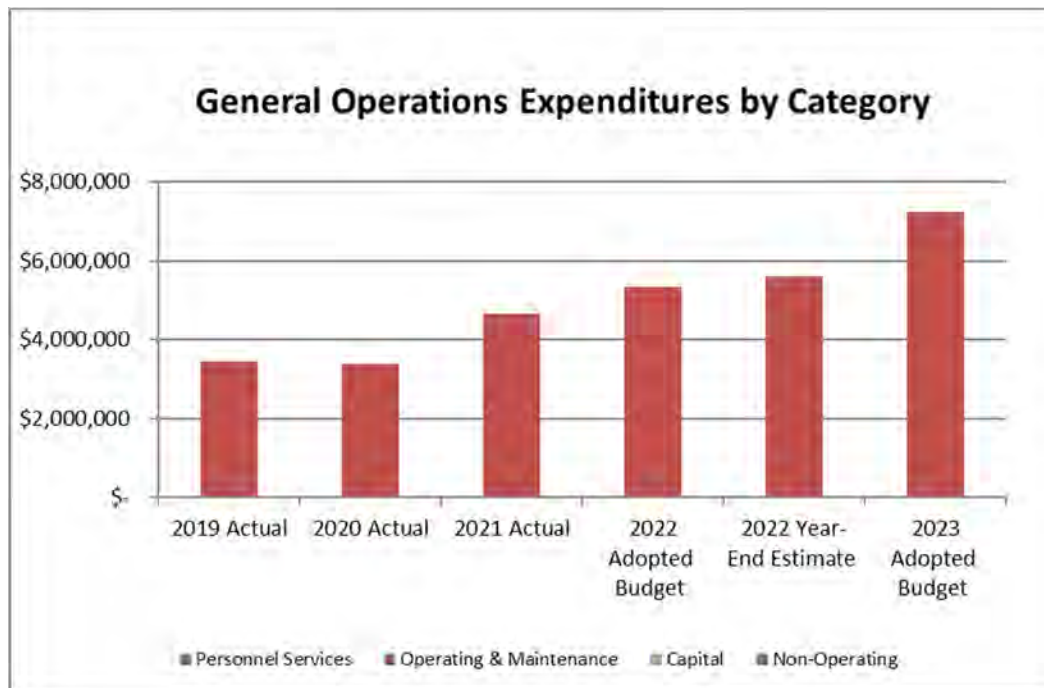
## General Operations

### Description of Department

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

### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>General Operations Expenditures</b>							
01-600-6192	Salary & Benefits	-	-	-	(587,762)	(1,275,762)	(836,351)
01-600-7112	Printer Supplies	-	-	30,430	47,580	47,580	78,000
01-600-7285	Dues & Memberships	70,735	73,711	70,264	79,000	79,000	84,894
01-600-7360	Software Maintenance & Licensing	-	-	926,944	1,272,010	1,394,452	1,852,600
01-600-7410	Collection Fee	57,111	39,719	27,888	31,250	30,000	30,000
01-600-7411	Co. Clerk . Veh Tax Collec	129,737	124,585	156,202	126,000	150,000	140,000
01-600-7430	Professional/Consulting Sv	94,053	27,665	130,000	40,000	130,000	44,220
01-600-7461	Senior Resident Tax Refund	118,647	111,906	115,343	115,000	115,000	115,000
01-600-7462	Employee Recognition	-	50,000	993	-	-	-
01-600-7465	Tax Incentive Agreements	41,156	50,935	59,267	-	-	-
01-600-7466	URA Increment	102,957	-	-	-	-	-
01-600-7470	Telecommunications	357,782	358,242	482,899	517,000	756,192	616,000
01-600-7480	Postage	74,628	69,540	55,610	75,000	60,000	60,000
01-600-7510	Rentals	1,925	1,575	1,035	2,100	2,100	-
01-600-7520	Electricity & Gas	503,618	475,755	535,178	650,580	650,580	650,580
01-600-7525	Water & Sewer Charges	246,128	269,948	242,940	300,921	300,921	300,921
01-600-7530	Street Lighting	1,034,743	1,071,498	924,510	1,110,550	1,110,550	1,110,550
01-600-7540	Copier Lease - Non-Lewan	-	-	40,868	81,200	81,200	4,000
01-600-7541	Copier Lease - Lewan	-	-	31,139	19,600	19,600	82,000
01-600-755X	Fleet Charges	-	-	-	-	-	1,333,833
01-600-7610	Property & Liability Insur	600,000	600,000	800,000	840,000	640,000	682,000
01-600-7700	Other Charges	810	-	-	-	-	-
01-600-7721	Election	13,130	48,745	26,206	30,000	52,000	57,000
<b>Total General Operations Expenditures</b>		<b>3,447,160</b>	<b>3,373,823</b>	<b>4,657,715</b>	<b>4,750,029</b>	<b>4,343,413</b>	<b>6,405,247</b>



## Interfund Transfers Out

### Highlights of 2023 Budget

As a result of the approval of the South Metro Fire Rescue Authority inclusion by voters in November 2018, the City will transfer \$3,427,983 to the Capital Projects Reserve Account. In addition, \$97,765 will be transferred from the General Fund to the Geneva Village Fund.

### Expenditures by Line Item

<u>Account Number and Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Year-End Estimate</u>	<u>2023 Adopted Budget</u>
<b>Interfund Transfers Out</b>						
01-600-8534 Tr Out . Capital Proj. Fund	-	3,100,000	3,158,900	3,177,500	3,177,500	3,427,983
01-600-8543 Tr Out . Emergency Medical Transport	194,719	-	-	-	-	-
01-600-8545 Tr Out . Geneva Village	-	50,000	50,000	103,403	103,403	97,765
01-600-8561 Tr Out . Life AD&D	-	-	26,000	-	-	-
<b>Total Interfund Transfers Out</b>	<b>194,719</b>	<b>3,150,000</b>	<b>3,234,900</b>	<b>3,280,903</b>	<b>3,280,903</b>	<b>3,525,748</b>



## Grand Total General Fund Expenditures

<u>Account Number and Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Year-End Estimate</u>	<u>2023 Adopted Budget</u>
<b>Grand Total Expenditures</b>	<b>49,788,841</b>	<b>43,158,967</b>	<b>45,918,847</b>	<b>49,343,060</b>	<b>51,202,291</b>	<b>55,855,462</b>

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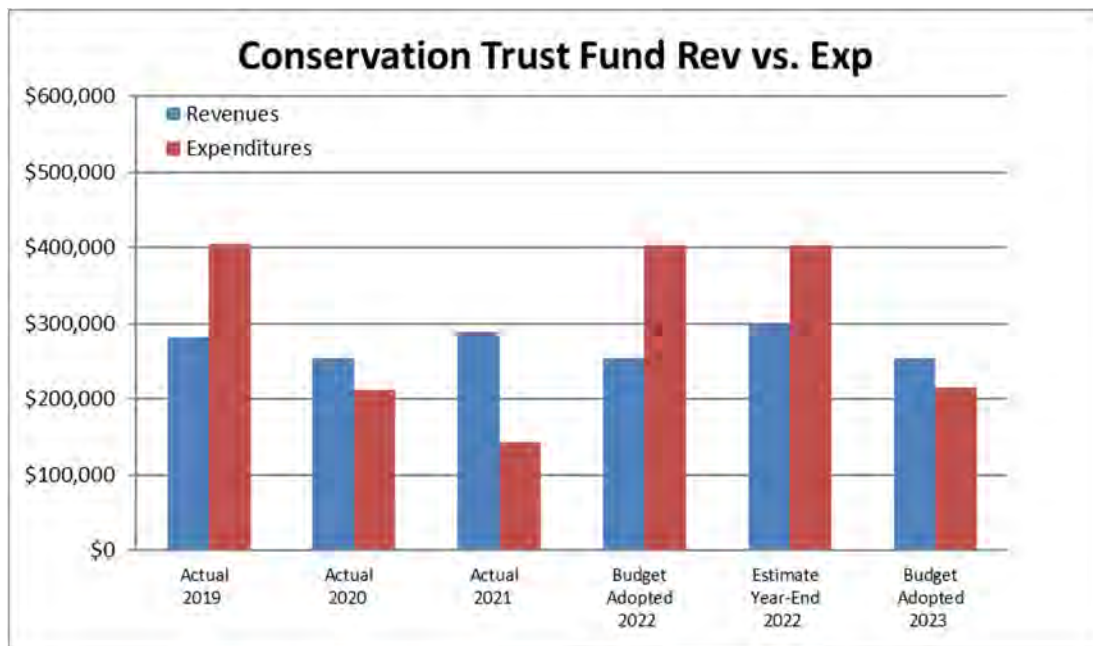
Photo by Holly Kugeler



## Conservation Trust Fund

### Conservation Trust Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Intergovernmental	\$ 272,587	\$ 247,484	\$ 292,342	\$ 250,000	\$ 293,272	\$ 250,000
Investment earnings	9,438	6,690	(3,305)	4,448	6,920	4,855
<b>Total revenues</b>	<b>282,025</b>	<b>254,174</b>	<b>289,037</b>	<b>254,448</b>	<b>300,192</b>	<b>254,855</b>
<b>Expenditures</b>						
Culture and recreation	404,426	120,287	142,816	143,449	143,449	205,526
Capital outlay	-	91,291	-	260,000	260,000	10,000
<b>Total expenditures</b>	<b>404,426</b>	<b>211,578</b>	<b>142,816</b>	<b>403,449</b>	<b>403,449</b>	<b>215,526</b>
Excess (deficiency) of financial sources over financial uses	(122,401)	42,596	146,221	(149,001)	(103,257)	39,329
<b>Fund Balance, Beginning of Year</b>	<b>\$ 279,607</b>	<b>\$ 157,206</b>	<b>\$ 199,802</b>	<b>\$ 277,999</b>	<b>\$ 346,023</b>	<b>\$ 242,766</b>
<b>Fund Balance, End of Year</b>	<b>\$ 157,206</b>	<b>\$ 199,802</b>	<b>\$ 346,023</b>	<b>\$ 128,998</b>	<b>\$ 242,766</b>	<b>\$ 282,095</b>



## Conservation Trust Fund Budget Summary

### Description of Fund

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

### Revenues – \$254,855

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

### Expenditures – \$215,526

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

### Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
14-171-5324	Lottery Funds	272,587	247,484	292,342	250,000	293,272	250,000
14-171-5700	Interest Earnings	9,438	6,690	(3,305)	4,448	6,920	4,855
<b>Total Revenues</b>		<b>282,025</b>	<b>254,174</b>	<b>289,037</b>	<b>254,448</b>	<b>300,192</b>	<b>254,855</b>

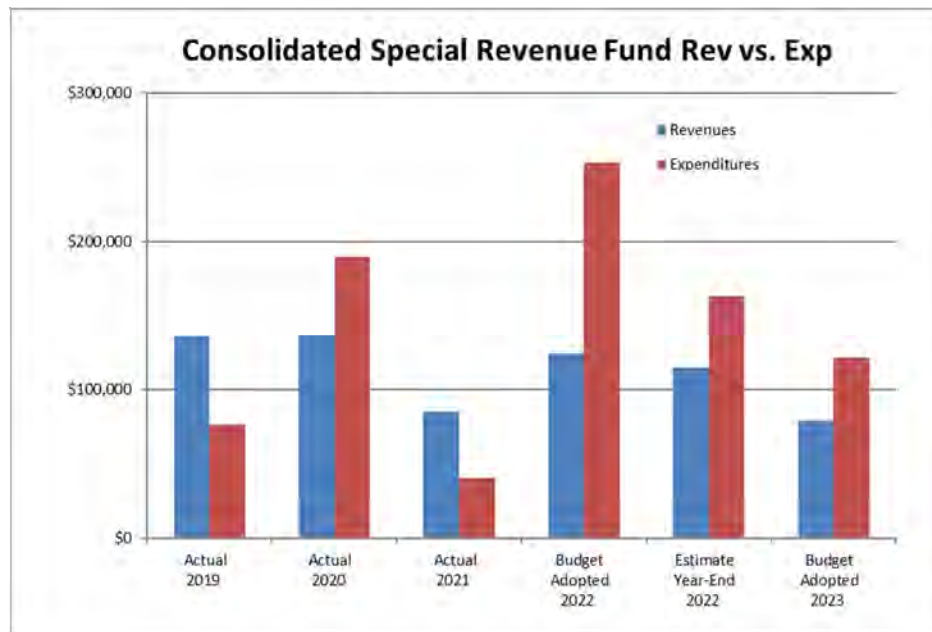
### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
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	-	21,920	21,920	21,926	83,357
14-400-7510	Rent	-	20,287	20,896	21,529	21,523	22,169
14-400-7820	Library Boiler Replacement	188,433	-	-	-	-	-
14-400-7820	Library - Cloud Forest Room RTU	-	91,291	-	-	-	-
14-400-7820	Roof Replacement - Museum Hist Bldgs	65,993	-	-	-	-	-
14-400-7820	Museum Master Plan	-	-	-	250,000	250,000	-
14-400-7820	Museum Artifact Storage	-	-	-	-	-	10,000
14-400-7820	THAC Roof Access Ladder/Safety Rail	-	-	-	-	-	-
14-400-7820	Library/Museum Security System Upgrades	-	-	-	10,000	10,000	-
<b>Total Expenditures</b>		<b>404,426</b>	<b>211,578</b>	<b>142,816</b>	<b>403,449</b>	<b>403,449</b>	<b>215,526</b>

## Consolidated Special Revenue Fund

### Consolidated Special Revenue Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Revenues</b>						
Taxes	\$ 51,431	\$ 46,997	\$ 43,837	\$ 50,000	\$ 40,890	\$ 39,000
Intergovernmental	-	-	-	-	-	-
Charges for services	-	50	-	100	-	-
Fines and forfeitures	74,714	38,450	43,867	70,000	70,056	35,500
Investment earnings	7,383	5,496	(1,746)	2,830	2,206	3,104
Miscellaneous	2,748	45,578	(486)	1,800	1,800	1,800
<b>Total revenues</b>	<b>136,276</b>	<b>136,571</b>	<b>85,473</b>	<b>124,730</b>	<b>114,952</b>	<b>79,404</b>
<b>Expenditures</b>						
General government	6,681	23,008	21,676	68,480	25,743	39,000
Public safety	69,738	70,841	14,786	147,150	79,508	82,702
Culture and recreation	16	-	-	37,880	15,870	-
Capital outlay	-	95,695	-	-	41,985	-
<b>Total expenditures</b>	<b>76,435</b>	<b>189,544</b>	<b>40,580</b>	<b>253,510</b>	<b>163,106</b>	<b>121,702</b>
Excess (deficiency) of financial sources over financial uses	59,841	(52,973)	44,893	(128,780)	(48,154)	(42,298)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 202,546</b>	<b>\$ 262,387</b>	<b>\$ 209,414</b>	<b>\$ 145,855</b>	<b>\$ 254,307</b>	<b>\$ 206,153</b>
<b>Fund Balance, End of Year</b>	<b>\$ 262,387</b>	<b>\$ 209,414</b>	<b>\$ 254,307</b>	<b>\$ 17,075</b>	<b>\$ 206,153</b>	<b>\$ 163,855</b>



## Consolidated Special Revenue Fund Budget Summary

### Description of Fund

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

### **Revenues – \$79,404**

There are three major programs in this fund which represent approximately 97% 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 – \$121,702**

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

### Revenue Summary

	2019	2020	2021	2022	2022	2023
<b>Account Number and Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Adopted Budget</b>
PEG Fees	53,785	48,285	43,617	50,650	41,110	39,110
Defensive Driving Program	10,643	2,416	42,662	5,900	5,904	8,404
M. Stein	496	157	10	250	160	160
Drug Destruction	206	237	(41)	190	90	82
Littleton Fine Arts Committee	2,042	974	(2,151)	660	610	610
Stern-Elder	1,995	1,995	1,377	1,720	1,662	1,700
Littleton Victim's Assistance	67,109	38,650	-	65,360	65,360	29,338
SMDTF	-	-	-	-	56	-
Shop with a Cop	-	43,855	-	-	-	-
<b>Total Consol Special Revenue Fund Revenues</b>	<b>136,276</b>	<b>136,569</b>	<b>85,473</b>	<b>124,730</b>	<b>114,952</b>	<b>79,404</b>

### Expenditure Summary

	2019	2020	2021	2022	2022	2023
<b>Account Number and Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Adopted Budget</b>
PEG Fees	6,681	118,703	25,794	50,000	49,248	39,000
Defensive Driving Program	19,182	5,494	2,489	40,871	10,981	11,150
M. Stein	-	-	-	22,010	-	-
Drug Destruction	-	-	-	6,440	-	-
Littleton Fine Arts Committee	16	-	-	15,870	15,870	-
Stern-Elder	-	-	-	18,480	18,480	-
Littleton Victim's Assistance	50,556	56,938	-	72,839	68,527	71,553
SMDTF	-	-	-	-	-	-
Shop with a Cop	-	8,410	12,296	27,000	-	-
<b>Total Consol Special Revenue Fund Expenditures</b>	<b>76,435</b>	<b>189,545</b>	<b>40,580</b>	<b>253,510</b>	<b>163,106</b>	<b>121,702</b>

## Consolidated Special Revenue Fund

### PEG Fees Line Item Detail (Project 1240)

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
15-130-5500	PEG Fees	51,431	46,997	43,837	50,000	40,890	39,000
15-130-5700	Interest Earnings	2,354	1,288	(221)	650	220	110
<b>Total PEG Fees Revenues</b>		<b>53,785</b>	<b>48,285</b>	<b>43,617</b>	<b>50,650</b>	<b>41,110</b>	<b>39,110</b>
15-130-7300	Repair & Maintenance	6,681	23,008	11,573	50,000	7,263	39,000
15-130-7860	Video Equipment	-	95,695	14,221	-	41,985	-
<b>Total PEG Fees Expenditures</b>		<b>6,681</b>	<b>118,703</b>	<b>25,794</b>	<b>50,000</b>	<b>49,248</b>	<b>39,000</b>

### Defensive Driving Program Line Item Detail (Project 1056)

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
15-200-5700	Interest Earnings	2,373	2,416	(1,205)	900	904	904
15-200-5800	Rev Defensive Driving	8,270	-	43,867	5,000	5,000	7,500
<b>Total Defensive Driving Revenues</b>		<b>10,643</b>	<b>2,416</b>	<b>42,662</b>	<b>5,900</b>	<b>5,904</b>	<b>8,404</b>
15-200-6010	Salary . Regular	16,111	1,273	-	10,671	10,671	11,098
15-200-6035	Medicare	234	80	-	500	50	52
15-200-6060	ICMA 401A . General Government	-	-	(369)	-	-	-
15-200-7300	Supplies Other Special	2,837	2,391	-	29,700	-	-
15-200-7450	Learning & Education	-	-	-	-	260	-
15-200-7700	Other Charges	-	1,750	2,858	-	-	-
<b>Total Defensive Driving Expenditures</b>		<b>19,182</b>	<b>5,494</b>	<b>2,489</b>	<b>40,871</b>	<b>10,981</b>	<b>11,150</b>

### M. Stein Line Item Detail (Project 1131)

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
15-600-5700	Interest Earnings	496	157	10	250	160	160
<b>Total M. Stein Revenues</b>		<b>496</b>	<b>157</b>	<b>10</b>	<b>250</b>	<b>160</b>	<b>160</b>
15-600-7700	Other Charges	-	-	-	22,010	-	-
<b>Total M. Stein Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>22,010</b>	<b>-</b>	<b>-</b>

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

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
15-173-5520	Drug Destruction	-	50	-	100	-	-
15-173-5700	Interest Earnings	206	187	(41)	90	90	82
<b>Total Drug Destruction Revenues</b>		<b>206</b>	<b>237</b>	<b>(41)</b>	<b>190</b>	<b>90</b>	<b>82</b>
15-173-7704	Drug Destruction	-	-	-	6,440	-	-
<b>Total Drug Destruction Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>6,440</b>	<b>-</b>	<b>-</b>

## Consolidated Special Revenue Fund (Continued)

Littleton Fine Arts Committee Line Item Detail (Project 1247)						
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
15-565-5700 Interest Earnings	794	752	(166)	360	310	310
15-565-5800 Rev LFAC Events	1,248	222	(1,986)	300	300	300
<b>Total Littleton Fine Arts Committee Revenues</b>	<b>2,042</b>	<b>974</b>	<b>(2,151)</b>	<b>660</b>	<b>610</b>	<b>610</b>
15-565-7419 Bank Fees	-	-	-	-	-	-
15-565-7700 Other Charges	16	-	-	15,870	15,870	-
<b>Total Littleton Fine Arts Committee Expenditures</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>15,870</b>	<b>15,870</b>	<b>-</b>

Stern-Elder Committee Line Item Detail (Project 1206)						
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
15-300-5700 Interest Earnings	495	495	(123)	220	162	200
15-300-5800 Rev - Stern-Elder	1,500	1,500	1,500	1,500	1,500	1,500
<b>Total Stern-Elder Revenues</b>	<b>1,995</b>	<b>1,995</b>	<b>1,377</b>	<b>1,720</b>	<b>1,662</b>	<b>1,700</b>
15-300-7700 Other Charges	-	-	-	18,480	18,480	-
<b>Total Stern-Elder Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,480</b>	<b>18,480</b>	<b>-</b>

Littleton Victims Assistance Line Item Detail (Project 1129)						
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
15-200-5700 Interest Earnings	665	200	-	360	360	1,338
15-200-5800 Rev - Littleton VALE	66,444	38,450	-	65,000	65,000	28,000
<b>Total Littleton VALE Revenues</b>	<b>67,109</b>	<b>38,650</b>	<b>-</b>	<b>65,360</b>	<b>65,360</b>	<b>29,338</b>
15-200-6010 Salary - Regular	35,853	45,484	-	51,323	51,323	53,376
15-200-6020 Salary - Overtime	510	737	-	-	-	-
15-200-6030 Social Security	2,511	2,461	-	3,182	3,182	3,309
15-200-6035 Medicare	587	613	-	744	744	774
15-200-6040 Worker's Comp Ins.	408	921	-	2,106	2,106	2,190
15-200-6050 Medical	3,843	3,548	-	6,053	6,053	6,295
15-200-6051 Life	88	104	-	139	139	145
15-200-6052 Disability	117	120	-	159	159	165
15-200-6053 Dental	296	275	-	413	413	430
15-200-6054 Vision	61	57	-	86	86	89
15-200-6055 Short-Term Disability	15	16	-	20	20	21
15-200-6060 ICMA 401A Gen Gov	2,636	2,343	-	3,593	3,593	3,737
15-200-6141 ICMA 457 Match 2%	752	232	-	-	-	-
15-200-6142 RHS	300	-	-	-	-	-
15-200-6160 Unemployment Ins	26	27	-	21	21	22
15-200-7700 Victim Reimbursement	2,553	-	-	5,000	688	1,000
<b>Total Littleton VALE Expenditures</b>	<b>50,556</b>	<b>56,938</b>	<b>-</b>	<b>72,839</b>	<b>68,527</b>	<b>71,553</b>

## Consolidated Special Revenue Fund (Continued)

Shop with a Cop (Project 1292)						
Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
15-201-5723 Misc. Contribution/Donation	-	43,855	-	-	-	-
<b>Total Shop with a Cop Revenues</b>	-	43,855	-	-	-	-
15-201-7300	-	8,410	12,296	27,000	-	-
<b>Total Shop with a Cop Expenditures</b>	-	8,410	12,296	27,000	-	-

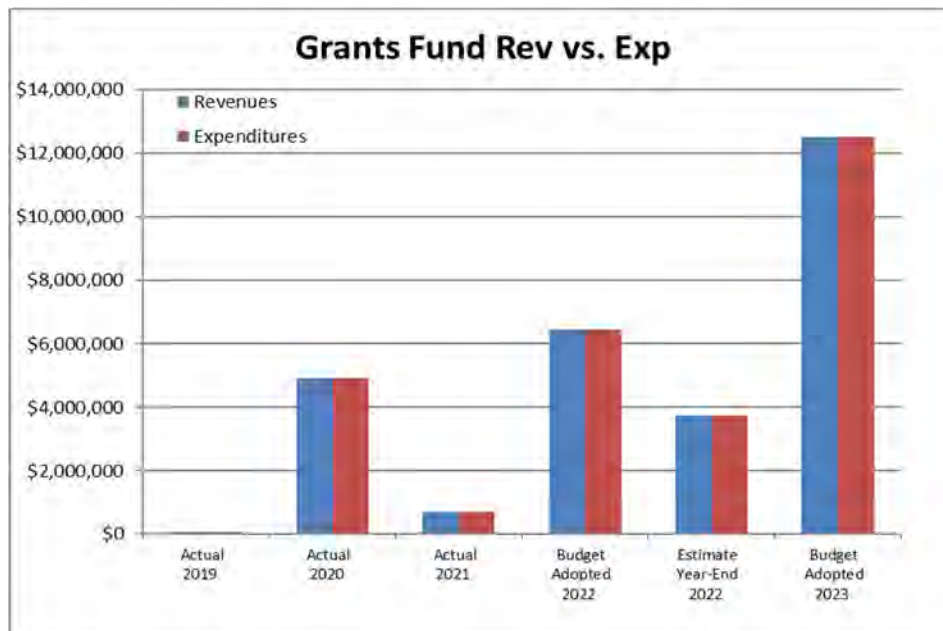
SMDTF Detail (Project 1236)							
Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
15-200-5800	SMDTF-Arap County	-	-	-	-	56	-
15-200-5700	Interest Earnings-SMDTF	-	-	-	-	-	-
<b>Total SMDTF Revenues</b>		-	-	-	-	56	-
15-200-7115	Non-Capital Equipment	-	-	-	-	-	-
15-200-7860	Capital-Other Equipment	-	-	-	-	-	-
<b>Total SMDTF Expenses</b>		-	-	-	-	-	-



## Grants Fund

### Grants Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Intergovernmental	\$ 79,627	\$ 4,921,063	\$ 711,705	\$ 6,428,045	\$ 3,743,368	\$ 12,507,713
Charges for services	-	-	-	-	-	-
<b>Total revenues</b>	<b>79,627</b>	<b>4,921,063</b>	<b>711,705</b>	<b>6,428,045</b>	<b>3,743,368</b>	<b>12,507,713</b>
<b>Expenditures</b>						
General government	173	3,041,887	56,247	-	108,000	-
Public safety	47,877	499,370	28,265	100,000	451,670	46,798
Highways and streets	5,000	-	-	-	-	-
Culture and recreation	26,577	23,967	67,805	15,000	190,776	15,000
Capital outlay	-	1,355,839	559,388	6,313,045	2,992,922	12,445,915
<b>Total expenditures</b>	<b>79,627</b>	<b>4,921,063</b>	<b>711,705</b>	<b>6,428,045</b>	<b>3,743,368</b>	<b>12,507,713</b>
Excess of financial sources over financial uses	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Grants Fund Budget Summary

### Description of Fund

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

#### **Revenues – \$12,507,713**

Revenues in this fund are for Federal, State and local grants. In 2023, the city anticipates receiving \$12.5M in grant funds, the largest of which is at the Santa Fe and Mineral intersection. The city budgets a few recurring grant funds which have not been awarded but are typically applied for and received annually.

#### **Expenditures – \$12,507,713**

Expenditures are directly related to the revenues received.

### Grants Revenues by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 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	-	-	-	-
16-171-5320 6131	Coronavirus Emergency Supplemental Funding	-	352,587	-	-	-	-
16-171-5330	County/City/Local Grants	-	-	50,000	-	33,000	-
16-172-5310	FTA Buses - Federal Grant	-	-	-	-	-	-
16-172-5330	DMV Access Grant	-	101,340	-	-	-	-
16-174-5330	Tri-County Health Dept Grant	174	-	400	-	-	-
16-177-5310	Energy & Efficiency Conserv	-	-	18,000	-	-	-
16-201-5310	Federal Grants	-	-	5,360	-	251,997	-
16-201-5330	Internet Crimes Against Children	8,105	-	-	15,000	-	-
16-203-5310	US Dept of Justice . Vests	7,620	2,960	1,634	12,000	6,577	18,000
16-203-5310	Click It Or Ticket	-	-	-	3,000	-	-
16-203-5310	LEAF	-	-	-	15,000	-	-
16-203-5310	HVE	1,742	-	-	15,000	-	-
16-203-5310	POST	-	-	-	20,000	5,625	8,798
16-203-5320	State of Colorado	-	-	-	-	167,471	-
16-203-5320	State of Colorado	7,884	-	3,022	-	-	-
16-204-5310	Fed Grant - Rocky Mtn Forensic Lab	22,526	18,111	18,249	20,000	20,000	20,000
16-300-5310	CDBG Grant	-	-	414,437	114,750	231,881	114,750
16-302-5310	Federal Grants - Streets	-	-	132,797	677,295	-	-
16-302-5310	CDOT - Prince Street Link	-	-	-	615,000	-	615,000
16-302-5310	CDOT - Mineral Station East	-	-	-	1,320,000	182,000	1,320,000
16-302-5330	DRCOG (CMP) - Raised Crosswalks Main/Alan	-	-	-	-	214,000	-
16-302-5330	DRCOG (TIP) - County Line: Broadway to Unive	-	-	-	1,000,000	500,000	500,000
16-302-5330	DRCOG (CMP) - Santa Fe & Mineral Intersectic	-	-	-	1,786,000	453,941	7,698,059
16-302-5330	DRCOG (TIP) - Broadway Corridor	-	-	-	800,000	400,000	400,000
16-302-5330	Windermere Bridge Over Canal	-	-	-	-	-	1,240,518
16-302-5330	Mineral and Platte	-	-	-	-	-	557,588
16-302-5330	Broadway & Mineral	-	-	-	-	205,500	-
16-302-5330	Broadway and Littleton Blvd	-	-	-	-	216,000	-
16-302-5330	Domino's Paving for Pizza	5,000	-	-	-	-	-
16-302-5330	Broadway Fiber Optics Comms & Signal Upgrar	-	-	-	-	589,600	-
16-520-5320	Early Childhood Literacy	10,600	16,747	14,217	15,000	15,060	15,000
16-520-5330	Colorado Meeting & Events Incentive Rebate Pr	-	-	-	-	10,807	-
16-520-5330	Career Online High School	-	7,220	-	-	-	-
16-520-5330	Makerspace	-	-	25,768	-	1,232	-
16-522-5310	Littleton Criterium 2022	-	-	-	-	10,000	-
16-522-5310	History Colorado Certified Local Government Sc	-	-	-	-	840	-
16-522-5510	CDE-Colorado State Library	-	-	-	-	17,697	-
16-522-5310	Bookmobile	-	-	-	-	75,000	-
16-522-5330	Local Grants - ESL Classes	15,976	-	27,510	-	-	-
16-560-5330	County/City/Local Grants	-	-	311	-	60,140	-
<b>Total Revenues</b>		<b>79,627</b>	<b>4,921,063</b>	<b>711,705</b>	<b>6,428,045</b>	<b>3,743,368</b>	<b>12,507,713</b>

## Grants Fund

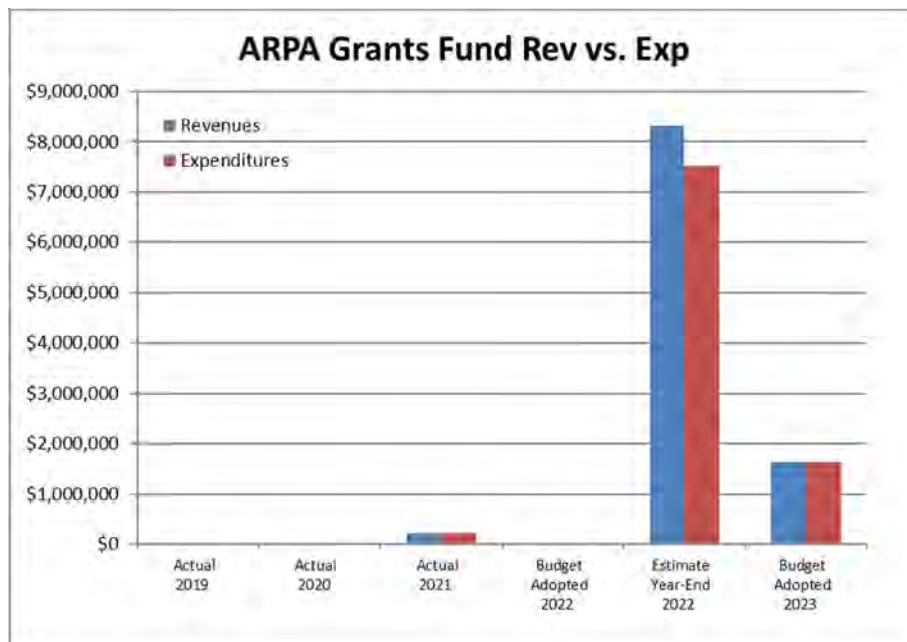
### Expenditures by Line Item

Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
16-130-7430	Census Grant	-	12,685	-	-	-	-
16-130-7430	Downtown Feasibility	-	-	-	-	75,000	-
16-171-6XXX	Salary	-	28,810	-	-	33,000	-
16-171-7110	Supplies Office	-	29,412	(331)	-	-	-
16-171-7300	COVID-19 Supplies	-	480,409	-	-	-	-
16-171-7350	Hardware Periphery	-	116,988	-	-	-	-
16-171-7430	Professional / Consulting Svcs	-	81,926	-	-	-	-
16-171-7461	Weekends on Main	-	192,151	50,000	-	-	-
16-171-7468	Community Support	-	1,016,313	-	-	-	-
16-171-7470	Telecommunications	-	1,001,307	14,573	-	-	-
16-171-7672	Claims Paid	-	70,383	-	-	-	-
16-171-7700	Other Supplies	-	7,673	-	-	-	-
16-171-78XX	Capital Improvements	-	1,027,580	(14,241)	-	-	-
16-174-7115	Tri-County Health Dept Grant	173	-	400	-	-	-
16-177-7820	Capital - Building Improvement	-	-	18,000	-	-	-
16-201-6010	Salary, Regular	-	-	-	-	5,625	8,798
16-201-6020	Salary - ICAC	-	36,946	-	15,000	-	-
16-201-6035	Medicare	-	8	-	-	-	-
16-201-7300	Supplies Other Special	-	30,773	5,360	-	-	-
16-201-7350	Hardware Maintenance	-	-	-	-	419,468	-
16-203-6010	Salaries	-	410,572	-	-	-	-
16-203-6020	Overtime - State DUI	-	2,414	-	-	-	-
16-203-6020	Overtime - Click it or Ticket	-	-	-	3,000	-	-
16-203-6020	Overtime - LEAF	-	-	-	15,000	-	-
16-203-6020	Overtime - HVE	5,214	-	-	15,000	-	-
16-203-7300	Vest Grant - Supplies	-	-	1,634	12,000	6,577	18,000
16-203-7300	Supplies (POST)	15,989	-	3,022	20,000	-	-
16-203-7446	Uniforms - Vests	7,620	2,960	-	-	-	-
16-204-6020	Overtime - Rocky Mtn Forensic Lab	19,054	15,697	18,249	20,000	20,000	20,000
16-300-7890	CDBG Grant	-	202,119	-	114,750	231,881	-
16-300-7890	CDBG Grant, 2	-	-	-	-	-	114,750
16-302-7890	Mineral Station East	-	-	-	1,320,000	182,000	1,320,000
16-302-7890	Prince Street Link	-	-	-	615,000	-	615,000
16-302-7890	County Line - Broadway to Universtiy	-	-	-	1,000,000	500,000	500,000
16-302-7890	Santa Fe & Mineral Intersection	-	-	-	1,786,000	453,941	7,698,059
16-302-7890	Broadway Corridor	-	-	-	800,000	400,000	400,000
16-302-7890	Broadway & Mineral	-	-	-	-	205,500	-
16-302-7890	Broadway and Littleton Blvd	-	-	-	-	216,000	-
16-302-7890	Street Improvements	-	129,970	517,253	-	-	-
16-302-7890	S Platte Canyon/Bowles & SPC/Mineral	-	-	-	677,295	-	557,588
16-302-7170	Domino's Paving for Pizza	5,000	-	-	-	-	-
16-302-7890	Raised Crossings (Main/Alamo)	-	-	-	-	214,000	-
16-302-7891	Broadway Fiber Optics Comms & Signal Upgrd	-	-	-	-	589,600	-
16-302-7895	Rio Grande Bridge	-	-	29,980	-	-	-
16-302-7895	Windermere Bridge	-	-	-	-	-	1,240,518
16-520-7281	State Library - Collection Materials	10,600	16,747	14,194	15,000	15,060	15,000
16-520-7300	Makerspace	-	-	25,791	-	1,232	-
16-520-7430	Colorado Meeting & Events Incentive Rebate Pr	-	-	-	-	10,807	-
16-520-7430	Littleton Criterium 2022	-	-	-	-	10,000	-
16-520-7430	History Colorado Certified Local Government Sc	-	-	-	-	840	-
16-520-7430	CDE-Colorado State Library	-	-	-	-	17,697	-
15-520-7850	Bookmobile	-	-	-	-	75,000	-
16-522-6010	Salary - Littleton Immigrant Resource Center	11,813	-	-	-	-	-
16-522-6010	Salary	-	5,539	27,510	-	-	-
16-522-6030	Social Security	756	324	-	-	-	-
16-522-6035	Medicare	177	76	-	-	-	-
16-522-6050	Medical	2,303	887	-	-	-	-
16-522-6051	Life	27	15	-	-	-	-
16-522-6052	Disability	36	17	-	-	-	-
16-522-6053	Dental	177	71	-	-	-	-
16-522-6054	Vision	37	15	-	-	-	-
16-522-6055	Short-Term Disability	9	4	-	-	-	-
16-522-6140	ICMA Deferred Comp	268	-	-	-	-	-
16-522-6141	ICMA 457 Match 2%	365	263	-	-	-	-
16-522-6160	Unemployment Insurance	9	9	-	-	-	-
16-560-7300	Supplies Other Special	-	-	311	-	60,140	-
<b>Total Expenditures</b>		<b>79,627</b>	<b>4,921,063</b>	<b>711,705</b>	<b>6,428,045</b>	<b>3,743,368</b>	<b>12,507,713</b>

## ARPA Grants Fund

### ARPA Grants Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Intergovernmental	-	-	208,474	-	8,323,892	1,640,000
Total revenues	-	-	208,474	-	8,323,892	1,640,000
<b>Expenditures</b>						
General government	-	-	77,300	-	7,285,188	1,640,000
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	131,174	-	238,704	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	208,474	-	7,523,892	1,640,000
<b>Other Financing Uses</b>						
Transfers out	-	-	-	-	(800,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	(800,000)	-
Excess of financial sources over financial uses	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## ARPA Grants Fund Budget Summary

### Description of Fund

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

#### **Revenues – \$1,640,000**

Revenues in this fund are for the Federal ARPA grant.

#### **Expenditures – \$1,640,000**

Expenditures are directly related to the revenues received.

### Revenues by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
30-171-5310 Federal Grants	-	-	208,474	-	8,323,892	1,640,000
<b>Total Revenues</b>	-	-	208,474	-	8,323,892	1,640,000

### Expenditures by Line Item

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
30-130-7461 Local Partnership Funding	-	-	-	-	87,750	-
30-130-7430 Tri-County Action Plan	-	-	-	-	1,000,000	-
30-130-7430 Affordable Housing	-	-	-	-	-	1,000,000
30-140-7430 Business Support	-	-	-	-	500,000	-
30-140-7430 Prof Cons	-	-	-	-	-	225,000
30-150-6010 Salary . Regular	-	-	23,425	-	93,700	-
30-150-6030 Social Security	-	-	1,468	-	5,872	-
30-150-6035 Medicare	-	-	343	-	1,372	-
30-150-6050 Medical	-	-	3,642	-	14,568	-
30-150-6051 Life	-	-	63	-	252	-
30-150-6052 Disability	-	-	73	-	292	-
30-150-6053 Dental	-	-	149	-	596	-
30-150-6054 Vision	-	-	31	-	124	-
30-150-6055 Short-Term Disability	-	-	7	-	28	-
30-150-6060 ICMA 401K . General Government	-	-	1,640	-	6,560	-
30-150-6160 Unemployment Insurance	-	-	27	-	108	-
30-160-6010 Salary . Regular	-	-	23,793	-	95,172	-
30-160-6030 Social Security	-	-	1,408	-	5,632	-
30-160-6035 Medicare	-	-	329	-	1,316	-
30-171-7350 Hardware Maintenance	-	-	20,902	-	2,950	-
30-171-7430 Website Design	-	-	-	-	100,000	-
30-171-7115 Supplies	-	-	-	-	8,910	-
30-171-7360 Multifactor Authentication	-	-	-	-	75,000	-
30-160-7350 ERP	-	-	-	-	3,000,000	-
30-173-7430 Municipal Court: Virtual Court	-	-	-	-	8,000	-
30-174-6XXX Salary	-	-	-	-	147,755	-
30-177-6XXX Salary	-	-	-	-	87,477	-
30-201-7850 Vehicle	-	-	-	-	1,000,000	-
30-300-60XX Salary	-	-	-	-	136,800	-
30-302-7890 Littleton Village Street repairs	-	-	-	-	295,500	-
30-302-7890 Fiber Master Plan	-	-	-	-	-	400,000
30-320-7430 Professional/Consulting Svcs	-	-	-	-	109,454	15,000
30-321-7430 System Efficiency Specialist	-	-	-	-	500,000	-
30-520-6020 Library Security	-	-	7,245	-	7,245	-
30-520-7850 Bookmobile	-	-	-	-	130,277	-

## ARPA Grants Fund

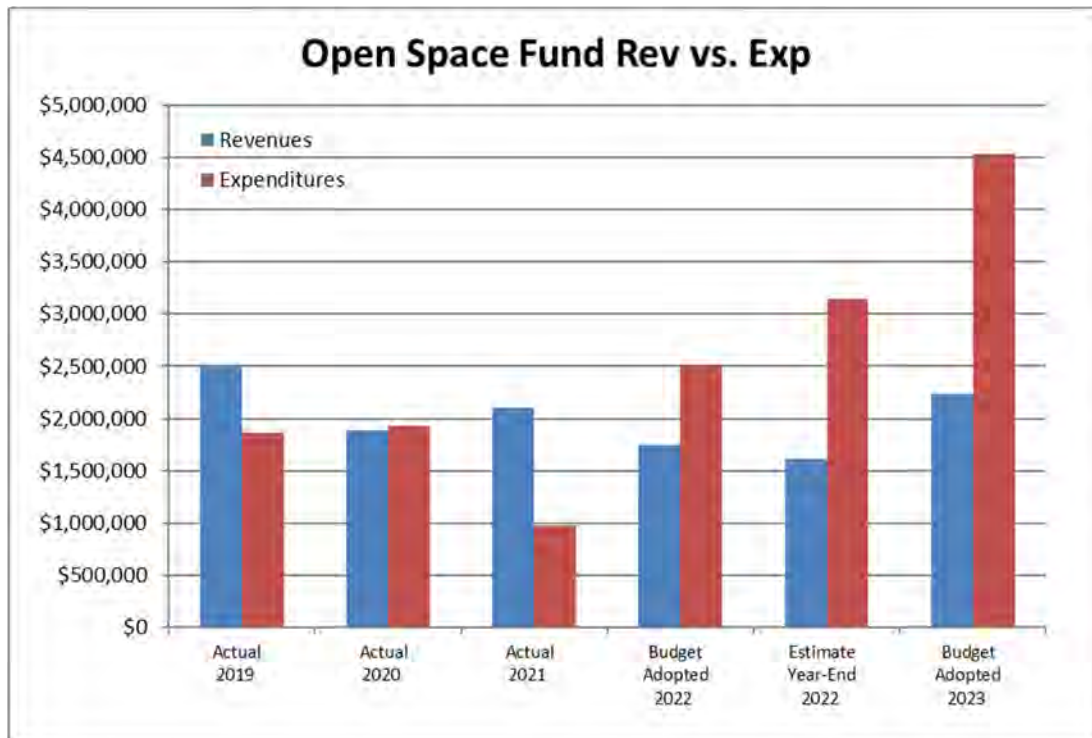
### Expenditures by Line Item

Account Number and Description		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
30-521-6010	Salary . Regular	-	-	23,855	-	101,182	-
30-521-6030	Social Security	-	-	1,497	-	-	-
30-521-6035	Medicare	-	-	350	-	-	-
30-521-6050	Medical	-	-	7,580	-	-	-
30-521-6051	Life	-	-	60	-	-	-
30-521-6052	Disability	-	-	69	-	-	-
30-521-6053	Dental	-	-	191	-	-	-
30-521-6054	Vision	-	-	44	-	-	-
30-521-6055	Short-Term Disability	-	-	13	-	-	-
30-521-6060	ICMA 401K . General Government	-	-	1,566	-	-	-
30-521-6160	Unemployment Insurance	-	-	3	-	-	-
30-523-6010	Library and Museum Staffing	-	-	15,544	-	-	-
30-523-6030	Social Security	-	-	954	-	-	-
30-523-6035	Medicare	-	-	223	-	-	-
30-523-6050	Medical	-	-	616	-	-	-
30-523-6051	Life	-	-	42	-	-	-
30-523-6052	Disability	-	-	49	-	-	-
30-523-6053	Dental	-	-	95	-	-	-
30-523-6054	Vision	-	-	22	-	-	-
30-523-6055	Short-Term Disability	-	-	7	-	-	-
30-523-6060	ICMA 401K . General Government	-	-	1,018	-	-	-
30-523-6160	Unemployment Insurance	-	-	27	-	-	-
30-524-6010	Salary . Regular	-	-	4,914	-	-	-
30-524-6030	Social Security	-	-	308	-	-	-
30-524-6035	Medicare	-	-	72	-	-	-
30-524-6160	Unemployment Insurance	-	-	10	-	-	-
30-560-6010	Salary . Regular	-	-	9,001	-	-	-
30-560-6030	Social Security	-	-	545	-	-	-
30-560-6035	Medicare	-	-	128	-	-	-
30-560-6160	Unemployment Insurance	-	-	18	-	-	-
30-562-6010	Salary . Regular	-	-	34,160	-	-	-
30-562-6020	Salary . Overtime	-	-	118	-	-	-
30-562-6030	Social Security	-	-	1,982	-	-	-
30-562-6035	Medicare	-	-	469	-	-	-
30-562-6051	Life	-	-	1	-	-	-
30-562-6055	Short-Term Disability	-	-	10	-	-	-
30-562-6160	Unemployment Insurance	-	-	51	-	-	-
30-563-6010	Salary . Regular	-	-	17,040	-	-	-
30-563-6030	Social Security	-	-	1,013	-	-	-
30-563-6035	Medicare	-	-	237	-	-	-
30-563-6160	Unemployment Insurance	-	-	27	-	-	-
30-171-8565	Tr. Out Fleet Fund	-	-	-	-	800,000	-
<b>Total Expenditures</b>		-	-	<b>208,474</b>	-	<b>8,323,892</b>	<b>1,640,000</b>

## Open Space Fund

### Open Space Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Intergovernmental	\$ 2,356,244	\$ 1,766,210	\$ 2,145,601	\$ 1,689,237	\$ 1,540,193	\$ 2,209,980
Investment earnings	125,360	110,428	(44,901)	45,997	63,622	20,342
Miscellaneous	7,563	7,790	8,024	8,264	8,264	8,512
<b>Total revenues</b>	<b>2,489,167</b>	<b>1,884,428</b>	<b>2,108,724</b>	<b>1,743,498</b>	<b>1,612,079</b>	<b>2,238,834</b>
<b>Expenditures</b>						
Culture and recreation	1,116,840	707,331	375,087	785,367	811,324	437,285
Capital outlay	750,818	1,227,930	607,456	1,735,000	2,330,000	4,097,715
<b>Total expenditures</b>	<b>1,867,658</b>	<b>1,935,261</b>	<b>982,543</b>	<b>2,520,367</b>	<b>3,141,324</b>	<b>4,535,000</b>
Excess (deficiency) of financial sources over financial uses	621,509	(50,833)	1,126,181	(776,869)	(1,529,245)	(2,296,166)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 2,544,609</b>	<b>\$ 3,166,118</b>	<b>\$ 3,115,285</b>	<b>\$ 3,066,463</b>	<b>\$ 4,241,466</b>	<b>\$ 2,712,221</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,166,118</b>	<b>\$ 3,115,285</b>	<b>\$ 4,241,466</b>	<b>\$ 2,289,594</b>	<b>\$ 2,712,221</b>	<b>\$ 416,055</b>





## Open Space Fund Budget Summary

### Description of Fund

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

### **Revenues – \$2,238,834**

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

### **Expenditures – \$4,535,000**

The city will be participating in several projects in 2023 including maintenance at South Platte Park, Reynolds Landing, and Superchi improvements. Additional projects may arise during the year that may be considered by the city council.

### Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number	Description						
19-411-5331	Arapahoe County Open Space (ACOS)	1,179,503	1,276,692	1,349,844	1,417,337	1,417,336	1,459,856
19-411-5332	ACOS Grant - Field Elem	286,729	-	-	-	-	-
19-411-5332	ACOS Grant - Reynolds Landing Phase II	90,000	-	-	-	-	-
19-411-5332	ACOS Grant - Bowles Grove	300,000	-	-	-	-	-
19-411-5332	ACOS Grant - Hudson Gardens	400,000	-	-	-	-	-
19-411-5332	ACOS Grant - Harlow Park	-	-	500,000	-	-	371,250
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 - Water Resource Master Plan	-	-	75,000	75,000	-	-
19-411-5332	ACOS Grant - Trail Connectivity Assessment	-	-	100,000	100,000	-	-
19-411-5700	Interest Earnings - Arap	121,487	107,551	(41,826)	44,997	53,442	17,087
19-411-5714	Rental Income	7,563	7,790	8,024	8,264	8,264	8,512
19-412-5331	Jefferson County Open Space	100,012	101,484	120,757	96,900	122,857	125,314
19-412-5700	Interest Earnings - Jeff	3,873	2,877	(3,075)	1,000	10,180	3,255
<b>Total Revenues</b>		<b>2,489,167</b>	<b>1,884,428</b>	<b>2,108,724</b>	<b>1,743,498</b>	<b>1,612,079</b>	<b>2,238,834</b>

## Open Space Fund

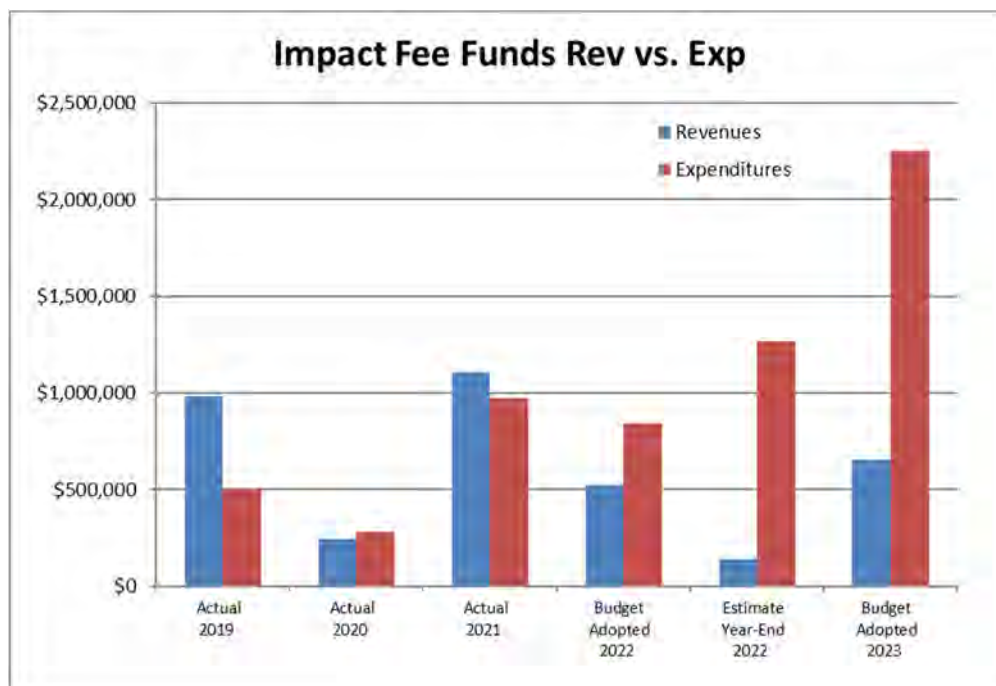
### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
19-411-7115	Hudson Gardens	400,000	-	-	-	-	-
19-411-7430	Professional/Consulting	-	350,734	-	-	-	-
19-411-7430	Field Elementary Playground	345,229	-	-	-	-	-
19-411-7461	South Platte Park Operations	213,915	238,597	260,007	283,467	283,467	291,971
19-411-7510	Rent	19,696	-	-	-	-	-
19-411-7580	Maintenance & Repair	-	6,096	-	-	-	-
19-411-7835	Open Space - Projects	-	1,131,834	-	-	-	-
19-411-7835	South Platte River Improvements	52,570	-	-	-	-	-
19-411-7835	Ketring Park/Library Area	-	-	-	-	-	75,000
19-411-7835	Powers Park	-	-	-	-	-	15,000
19-411-7835	Reynolds Landing	100,000	-	305	1,400,000	1,900,000	1,300,000
19-411-7835	Jackass Hill Park	-	-	-	15,000	15,000	-
19-411-7835	Trailmark Park	-	-	-	240,000	240,000	-
19-411-7835	Sterne Park	-	-	-	35,000	35,000	380,000
19-411-7835	Geneva Park Site Plan/Improvements	-	-	-	20,000	20,000	-
19-411-7835	Capital Projects - SSPP	6,250	-	-	-	-	29,000
19-411-7835	Progress Park	322,872	-	-	-	-	-
19-411-7835	Bowles Grove Ball Field Renovation	269,126	-	-	-	-	-
19-411-7835	Superchi Parcel - Planning	-	90,000	6,775	-	-	1,500,000
19-411-7835	Slaughterhouse Gulch	-	-	-	-	-	338,090
19-411-7835	Harlow Park	-	-	-	25,000	25,000	460,625
19-411-7835	Writer's Vista Restroom and Shelter	-	-	100,000	-	-	-
19-411-7835	Ridgeview Pond Alternatives Study	-	-	-	-	35,000	-
19-411-7835	Berry Park	-	-	215,000	-	-	-
19-411-7835	Ida Park Playground	-	-	87,500	-	-	-
19-411-7835	Southbridge Park Ball Field, Playground	-	-	150,000	-	-	-
19-411-7835	Art Depot Parl/Lot	-	-	54,956	-	-	-
19-411-7835	Major Trail Wayfinding	-	-	-	-	60,000	-
19-411-7835	Trail Connectivity Assessment	-	-	-	125,000	125,000	-
19-411-7835	Water Resource Master Plan	-	-	-	100,000	100,000	-
19-411-7835	Master Plan Update	-	-	-	110,000	110,000	-
19-411-7835	Master Plan Implementation	-	-	-	50,000	50,000	-
19-412-7461	South Platte Park Operations	118,000	118,000	98,000	96,900	122,857	125,314
19-412-7461	Highline Canal Conservancy	20,000	-	10,000	20,000	20,000	20,000
<b>Total Expenditures</b>		<b>1,867,658</b>	<b>1,935,261</b>	<b>982,543</b>	<b>2,520,367</b>	<b>3,141,324</b>	<b>4,535,000</b>

## Impact Fees Fund

### Impact Fee Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Charges for services	\$ 855,263	\$ 139,464	\$ 1,139,371	\$ 477,741	\$ 94,294	\$ 608,760
Investment earnings	127,239	103,154	(32,822)	48,009	46,503	46,289
Total Revenues	982,502	242,618	1,106,549	525,750	140,797	655,049
<b>Expenditures</b>						
General government	51,709	256,571	6,999	-	-	-
Public safety	1,376	-	6,999	-	-	-
Highways and streets	328,412	4,900	6,999	-	-	-
Culture and recreation	103,313	17,861	10,729	-	-	-
Capital outlay	16,250	-	943,405	845,000	1,267,094	2,250,000
Total expenditures	501,060	279,332	975,131	845,000	1,267,094	2,250,000
<b>Other Financing Sources</b>						
Transfers Out	(39,176)	-	-	-	-	-
Excess (deficiency) of financial sources over financial uses	442,266	(36,714)	131,418	(319,250)	(1,126,297)	(1,594,951)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 3,482,423</b>	<b>\$ 3,924,689</b>	<b>\$ 3,887,975</b>	<b>\$ 3,200,621</b>	<b>\$ 4,019,393</b>	<b>\$ 2,893,096</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,924,689</b>	<b>\$ 3,887,975</b>	<b>\$ 4,019,393</b>	<b>\$ 2,881,371</b>	<b>\$ 2,893,096</b>	<b>\$ 1,298,145</b>



## Impact Fees Fund Budget Summary

### Description of Fund

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

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

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

### **Revenues – \$655,049**

Revenues for this fund are projected based on development projects currently in progress or which are anticipated to be proposed in 2023.

### **Expenditures – \$2,250,000**

Anticipated 2022 projects consist of matching funds for two TIP grants (County Line and Santa Fe/Mineral), connectivity efforts for the library and museum and Slaughterhouse Gulch improvements.

### Revenue Summary

	2019	2020	2021	2022	2022	2023
<b>Account Number and Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Adopted Budget</b>
Police Impact Fees	64,866	15,621	82,735	31,777	10,067	58,496
Museum Impact Fees	95,806	37,743	79,162	50,536	16,305	24,870
Fire Impact Fees	40,181	-	-	-	-	-
Library Impact Fees	92,892	15,763	(1,463)	38,104	10,970	16,682
Facilities Impact Fees	362,662	125,503	471,233	155,028	46,546	269,030
Transportation Impact Fees	326,095	47,988	466,808	199,793	39,043	231,932
Multi-modal Impact Fees	-	-	8,074	50,512	17,867	54,039
<b>Total Impact Fee Fund Revenues</b>	<b>982,502</b>	<b>242,618</b>	<b>1,106,549</b>	<b>525,750</b>	<b>140,797</b>	<b>655,049</b>

### Expenditures Summary

	2019	2020	2021	2022	2022	2023
<b>Account Number and Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Adopted Budget</b>
Police Impact Fees	1,375	-	6,999	-	-	-
Museum Impact Fees	1,375	-	6,999	175,000	175,000	760,000
Fire Impact Fees	39,177	-	-	-	-	-
Library Impact Fees	118,188	17,861	9,399	175,000	175,000	400,000
Facilities Impact Fees	51,709	256,571	887,600	-	463,828	500,000
Transportation Impact Fees	328,412	4,900	64,133	495,000	453,266	520,000
Multi-modal Impact Fees	-	-	-	-	-	70,000
<b>Total Impact Fee Fund Expenditures</b>	<b>540,236</b>	<b>279,332</b>	<b>975,131</b>	<b>845,000</b>	<b>1,267,094</b>	<b>2,250,000</b>

## Impact Fees Fund

Police Impact Fees							
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
20-171-5340	Impact Fees	60,700	11,726	84,853	28,296	6,628	54,667
20-171-5700	Interest Earnings	4,166	3,895	(2,119)	3,481	3,439	3,829
<b>Total Police Impact Fee Revenues</b>		<b>64,866</b>	<b>15,621</b>	<b>82,735</b>	<b>31,777</b>	<b>10,067</b>	<b>58,496</b>
20-171-7430	Professional & Consulting	1,375	-	6,999	-	-	-
<b>Total Police Impact Fee Expenditures</b>		<b>1,375</b>	<b>-</b>	<b>6,999</b>	<b>-</b>	<b>-</b>	<b>-</b>

Museum Impact Fees							
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
21-171-5340	Impact Fees	70,214	16,254	86,372	36,694	2,712	12,910
21-171-5700	Interest Earnings	25,592	21,489	(7,211)	13,842	13,593	11,960
<b>Total Museum Impact Fee Revenues</b>		<b>95,806</b>	<b>37,743</b>	<b>79,162</b>	<b>50,536</b>	<b>16,305</b>	<b>24,870</b>
21-171-7430		1,375	-	6,999	-	-	-
21-171-7850		-	-	-	175,000	175,000	760,000
<b>Total Museum Impact Fee Expenditures</b>		<b>1,375</b>	<b>-</b>	<b>6,999</b>	<b>175,000</b>	<b>175,000</b>	<b>760,000</b>

Fire Impact Fees							
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
22-171-5340	Impact Fees	39,058	-	-	-	-	-
22-171-5700	Interest Earnings	1,123	-	-	-	-	-
<b>Total Fire Impact Fee Revenues</b>		<b>40,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
22-171-7926	Interfund Loan Interest Expense	1	-	-	-	-	-
22-171-8534	Transfer to Capital Projects Fund	39,176	-	-	-	-	-
<b>Total Fire Impact Fee Expenditures</b>		<b>39,177</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Library Impact Fees							
Account Number and Description		2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
23-171-5340	Impact Fees	72,628	-	2,960	27,857	2,059	9,801
23-171-5700	Interest Earnings	20,264	15,763	(4,423)	10,247	8,911	6,881
<b>Total Library Impact Fee Revenues</b>		<b>92,892</b>	<b>15,763</b>	<b>(1,463)</b>	<b>38,104</b>	<b>10,970</b>	<b>16,682</b>
23-171-7115		65,158	-	-	-	-	-
23-171-7430		-	-	6,999	-	-	-
23-171-7430		36,780	-	-	-	-	-
23-171-7820		-	17,861	2,400	-	-	400,000
23-171-7840		16,250	-	-	-	-	-
23-171-7850		-	-	-	175,000	175,000	-
<b>Total Library Impact Fee Expenditures</b>		<b>118,188</b>	<b>17,861</b>	<b>9,399</b>	<b>175,000</b>	<b>175,000</b>	<b>400,000</b>

## Impact Fees Fund

### Facilities Impact Fees

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
24-171-5340 Impact Fees	295,685	71,328	482,321	139,078	30,596	250,658
24-171-5700 Interest Earnings	66,977	54,175	(11,088)	15,950	15,950	18,372
<b>Total Facilities Impact Fee Revenues</b>	<b>362,662</b>	<b>125,503</b>	<b>471,233</b>	<b>155,028</b>	<b>46,546</b>	<b>269,030</b>
24-171-7430	51,709	9,155	6,999	-	-	-
24-171-7820	-	247,416	880,601	-	463,828	500,000
<b>Total Facilities Impact Fee Expenditures</b>	<b>51,709</b>	<b>256,571</b>	<b>887,600</b>	<b>-</b>	<b>463,828</b>	<b>500,000</b>

### Transportation Impact Fees

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
25-171-5340 Impact Fees	316,979	40,156	474,790	195,304	34,554	227,100
25-171-5700 Interest Earnings	9,116	7,832	(7,982)	4,489	4,489	4,832
<b>Total Transportation Impact Fee Revenues</b>	<b>326,095</b>	<b>47,988</b>	<b>466,808</b>	<b>199,793</b>	<b>39,043</b>	<b>231,932</b>
25-171-7430	328,412	4,900	6,999	-	-	-
25-171-7890	-	-	-	200,000	453,266	520,000
25-171-7890	-	-	57,134	-	-	-
25-171-7890	-	-	-	295,000	-	-
<b>Total Transportation Impact Fee Expenditures</b>	<b>328,412</b>	<b>4,900</b>	<b>64,133</b>	<b>495,000</b>	<b>453,266</b>	<b>520,000</b>

### Multi-Modal Impact Fees

Account Number and Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
26-171-5340	-	-	8,074	50,512	17,746	53,624
26-171-5700	-	-	-	-	121	415
<b>Total Multi-modal Impact Fee Revenues</b>	<b>-</b>	<b>-</b>	<b>8,074</b>	<b>50,512</b>	<b>17,867</b>	<b>54,039</b>
26-171-7890	-	-	-	-	-	70,000
<b>Total Multi-modal Impact Fee Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>



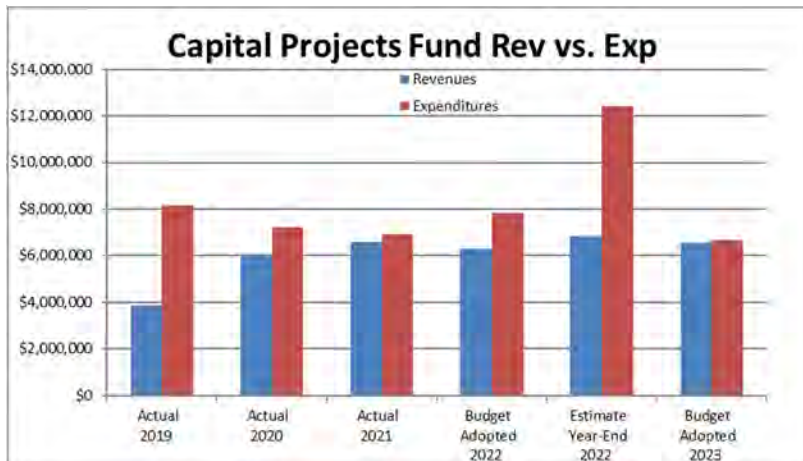
Photo by Connie Rempel



## Capital Projects Fund

### Capital Projects Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Building use tax	\$ 1,647,204	\$ 1,205,574	\$ 1,685,518	\$ 1,500,000	\$ 1,500,000	\$ 1,515,000
Highway users tax	1,690,531	1,251,756	1,494,784	1,367,567	1,367,567	1,481,099
Intergovernmental	54,392	155,993	184,599	103,000	103,000	103,000
Charges for services	45,678	-	-	-	-	-
Investment earnings	307,763	230,144	(32,612)	43,403	131,667	20,689
Miscellaneous	-	-	-	-	475,000	-
<b>Total revenues</b>	<b>3,745,568</b>	<b>2,843,467</b>	<b>3,332,289</b>	<b>3,013,970</b>	<b>3,577,234</b>	<b>3,119,788</b>
<b>Expenditures</b>						
General government	346,189	428,248	227,135	665,000	202,251	160,000
Public safety	1,551,041	1,516,903	148,482	100,000	123,934	106,723
Highways and streets	-	2,838	678,657	-	-	-
Culture and recreation	32,273	-	-	-	-	-
Capital outlay	4,710,081	3,735,363	4,389,276	5,603,067	10,617,776	6,058,033
Debt service:						
Capital leases	1,533,173	1,532,656	1,466,529	1,459,670	1,459,670	371,340
<b>Total expenditures</b>	<b>8,172,757</b>	<b>7,216,008</b>	<b>6,910,078</b>	<b>7,827,737</b>	<b>12,403,631</b>	<b>6,696,096</b>
<b>Other Financing Sources</b>						
Transfers in	39,176	3,100,000	3,158,900	3,177,500	3,177,500	3,427,983
Proceeds from sale of capital assets	67,422	116,937	100,583	100,000	100,000	-
<b>Total other financing sources</b>	<b>106,598</b>	<b>3,216,937</b>	<b>3,259,483</b>	<b>3,277,500</b>	<b>3,277,500</b>	<b>3,427,983</b>
Deficiency of financial sources under financial uses	(4,320,591)	(1,155,604)	(318,307)	(1,536,267)	(5,548,897)	(148,325)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 12,377,846</b>	<b>\$ 8,057,255</b>	<b>\$ 6,901,651</b>	<b>\$ 2,893,511</b>	<b>\$ 6,583,344</b>	<b>\$ 1,034,447</b>
<b>Fund Balance, End of Year</b>	<b>\$ 8,057,255</b>	<b>\$ 6,901,651</b>	<b>\$ 6,583,344</b>	<b>\$ 1,357,244</b>	<b>\$ 1,034,447</b>	<b>\$ 886,122</b>



## Capital Projects Fund Budget Summary

### Description of Fund

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

### **Revenues – \$6,547,771**

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 – \$6,696,096**

The 2023 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

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b><u>Account Number and Description</u></b>							
34-171-5321	Highway Users Tax	1,690,531	1,251,756	1,494,784	1,367,567	1,367,567	1,481,099
34-171-5323	Oil & Gas Severance	39,022	21,706	6,848	-	-	-
34-171-5700	Interest Earnings	307,762	230,144	(32,612)	43,403	131,667	20,689
34-171-5706	Interest Earnings - Interfund Loans	1	-	-	-	-	-
34-171-5930	Sale of Capital Assets	67,422	116,937	100,583	100,000	100,000	-
34-201-5330	AOF Revenue for Radios	15,370	134,287	177,751	103,000	103,000	103,000
34-302-5721	Capital Contributions	-	-	-	-	475,000	-
34-302-5811	Other Misc. Revenues	45,678	-	-	-	-	-
34-321-5013	Building Use Tax	1,647,204	1,205,574	1,685,518	1,500,000	1,500,000	1,515,000
34-600-5901	Tr In . General Fund	-	3,100,000	3,158,900	3,177,500	3,177,500	3,427,983
34-600-5922	Tr In . Fire Impact Fee Fund	39,176	-	-	-	-	-
<b>Total Revenues</b>		<b>3,852,166</b>	<b>6,060,404</b>	<b>6,591,771</b>	<b>6,291,470</b>	<b>6,854,734</b>	<b>6,547,771</b>

## Capital Projects Fund

### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
34-160-7350	IT (non-capital) - PC Replacements	123,924	182,184	159,641	190,000	202,251	160,000
34-160-7350	IT (non-capital) - Network Infrastructure Upgrade	95,461	-	-	-	-	-
34-160-7350	IT (non-capital) - Police Mobile Replacements	51,931	-	-	-	-	-
34-160-7360	Software Maintenance & Licensing	16,139	75,224	-	-	-	-
34-160-7420	Business Meetings	2,434	-	-	-	-	-
34-160-7430	Professional/Consulting Svcs	60,665	30,000	-	-	-	-
34-160-7840	Information Technology	-	47,773	-	-	-	-
34-160-7840	IT - Server/Storage Replacements	92,370	-	124,762	80,000	175,751	215,897
34-160-7840	IT - SAN Upgrade	-	-	-	50,000	50,000	50,000
34-160-7840	IT - Network Infrastructure Upgrades	-	-	-	60,000	60,000	50,000
34-160-7840	IT - Cyber Security	-	-	-	-	200,000	-
34-171-7430	ADA Improvements	76,147	7,853	1,050	100,000	-	-
34-171-7830	ADA Improvements	-	-	100,000	-	100,000	100,000
34-171-7910	Various Projects Lease	1,461,590	1,461,073	1,466,529	1,459,670	1,459,670	371,340
34-173-7115	Non-Capital Equipment	255	971	-	-	-	-
34-173-7820	Courthouse Security	6,376	-	-	-	-	-
34-173-7840	Courthouse Software	-	-	58,230	-	-	-
34-177-7115	Non-Capital Equipment	-	9,588	-	-	-	-
34-177-7580	Building Maintenance	36,584	-	155,514	375,000	419,953	375,000
34-177-7580	ADA Self Evaluation and T	-	215,098	-	-	-	-
34-177-7580	Court House Stairs	4,403	-	-	-	-	-
34-177-7820	Service Center Security Cameras	20,350	-	-	-	-	-
34-177-7820	Bellevue Campus Plan	38,590	-	-	-	-	-
34-177-7820	ADA Self Evaluation and T	-	55,524	-	-	-	-
34-177-7820	Littleton Center Upgrades	-	-	264,086	-	-	-
34-201-7115	Police Equipment Replacement	145,055	315,917	74,261	100,000	123,934	106,723
34-201-7840	AOE E-911 Replacement	-	-	74,221	103,000	103,000	103,000
34-201-7842	Police RMS Replacement	205,049	191,197	-	-	-	-
34-201-7850	Armored Police Vehicle	304,660	-	-	-	-	-
34-201-7860	Other Equipment	9,751	-	-	-	-	-
34-220-7115	RMS Laptop Replacements	205,000	-	-	-	-	-
34-220-7910	Radio Lease Payment	620,522	-	-	-	-	-
34-220-7910	Platform Lease Payment	1,072,397	-	-	-	-	-
34-302-7115	Non-Capital Expenses	-	2,838	-	-	-	-
34-302-7430	Professional/Consulting	7,020	-	-	-	-	-
34-302-7430	ADA Self Evaluation and T	-	209,633	-	-	-	-
34-302-7430	Santa Fe/Mineral Design	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	76,855	1,791	-	-	-	-
34-302-7585	ADA Self Evaluation and T	-	920,657	-	-	-	-
34-302-7585	Crack Sealing	418,666	-	-	-	-	-
34-302-7585	Mill and Overlay	88,678	-	-	-	-	-
34-302-7585	Street Sealing	800,989	-	-	-	-	-
34-302-7891	Traffic Signal Program	-	23,612	95,937	150,000	313,346	150,000
34-302-7891	Federal and Berry - SRTS Pedes	-	34,555	-	-	-	-
34-302-7891	GridSmart Cameras at Intersections	38,219	-	-	-	-	-
34-302-7893	Street Rehab - Bemis St.	23,945	-	-	-	-	-
34-302-7893	Federal/Bowles Alternative Analysis	117,771	-	-	-	-	-
34-302-7895	Bridge Improvements	-	31,531	75,410	-	-	-
34-302-7895	Rio Grande Bridge	82,121	220,689	-	-	229,819	-
34-302-7896	Pavement Management Projects	489,801	742,462	1,265,230	1,217,567	1,947,710	1,331,099
34-302-7897	Transportation Studies	-	-	-	-	-	-
34-302-7897	Santa Fe PEL/Traffic Calming	-	189,330	-	-	5,670	-
34-302-7897	Traffic Calming	-	-	-	25,000	25,000	25,000
34-303-7115	Non-Capital Equipment	32,273	-	-	-	-	-
34-305-7115	Fleet Equipment Replacements (non-capital)	6,051	20,262	-	-	-	-
34-305-7850	Fleet Vehicle Replacements	774,763	620,381	216,479	740,000	740,204	-
34-305-7860	Fleet Equipment Replacements	-	6,614	-	-	-	-

## Capital Projects Fund

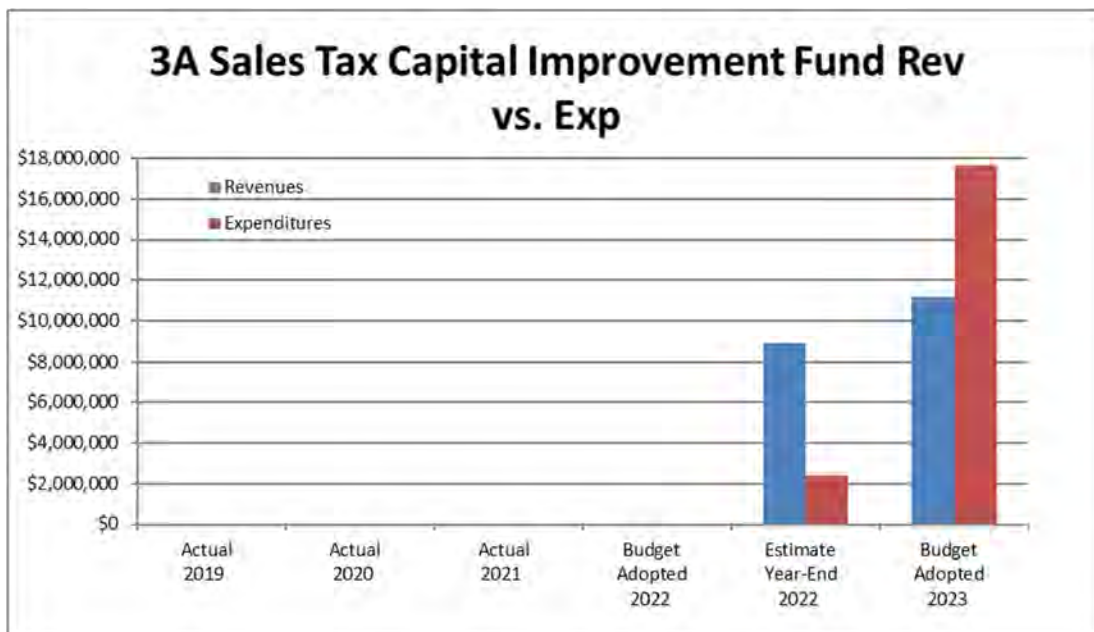
### Expenditures by Line Item

Account Number and Description		2019	2020	2021	2022	2022	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
34-306-6010	Salary . Regular	-	193,556	168,928	218,874	218,874	312,145
34-306-6020	Salary . Overtime	-	7,889	6,883	5,000	5,000	5,000
34-306-6030	Social Security	-	12,488	11,404	14,388	14,388	14,388
34-306-6035	Medicare	-	2,921	2,667	3,365	3,365	3,365
34-306-6040	Worker's Comp. Ins.	-	10,382	9,132	12,412	12,412	12,412
34-306-6050	Medical	-	54,831	53,352	72,803	72,803	72,803
34-306-6051	Life	-	481	463	613	613	613
34-306-6052	Disability	-	552	532	704	704	704
34-306-6053	Dental	-	2,371	1,824	2,752	2,752	2,752
34-306-6054	Vision	-	491	394	570	570	570
34-306-6055	Short-Term Disability	-	116	95	135	135	135
34-306-6060	ICMA 401A . General Government	-	11,283	11,186	15,894	15,894	15,894
34-306-6141	ICMA 457 Match 2%	-	286	-	-	-	-
34-306-6150	Uniforms	-	297	30	750	750	750
34-306-6160	Unemployment Insurance	-	121	109	140	140	140
34-306-7170	Asphalt & Paving Materials	-	756,041	258,080	318,600	-	345,000
34-306-7899	Committed Street Maintenance	-	439,367	2,199,086	2,510,500	5,871,028	2,146,366
34-321-7115	Codes Software (non-capital)	372	26,261	-	-	-	-
34-321-7860	Codes Software	69,452	78,717	54,565	-	27,895	-
34-600-8565	Tr Out - Fleet Fund	-	-	-	-	-	725,000
<b>Total Expenditures</b>		<b>8,172,757</b>	<b>7,216,007</b>	<b>6,910,077</b>	<b>7,827,737</b>	<b>12,403,631</b>	<b>6,696,096</b>

## 3A Sales Tax Capital Improvement Fund

### 3A Sales Tax Capital Improvement Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Sales & Use	\$ -	\$ -	\$ -	\$ -	\$ 8,734,260	\$ 11,033,932
Investment earnings	-	-	-	-	174,685	130,224
<b>Total revenues</b>	-	-	-	-	8,908,945	11,164,156
<b>Expenditures</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	178,750	1,055,000
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,219,000	15,265,000
<b>Total expenditures</b>	-	-	-	-	2,397,750	16,320,000
<b>Other Financing Sources</b>						
Transfers out	-	-	-	-	-	(1,350,000)
<b>Total other financing sources</b>	-	-	-	-	-	(1,350,000)
Deficiency of financial sources under financial uses	-	-	-	-	6,511,195	(6,505,844)
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,511,195
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ 6,511,195	\$ 5,351



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

#### Description of Fund

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

#### Revenues - \$11,164,156

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

#### Expenditures - \$17,670,000

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

#### Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
35-171-5011	Retail Sales	-	-	-	-	7,860,834	9,930,539
35-171-5014	General Use	-	-	-	-	227,091	286,882
35-171-5013	Building Use Tax	-	-	-	-	209,622	264,814
35-171-5015	Sales - Motor Vehicles	-	-	-	-	436,713	551,697
35-171-5700	Interest Earnings	-	-	-	-	174,685	130,224
<b>Total Revenues</b>		-	-	-	-	<b>8,908,945</b>	<b>11,164,156</b>

#### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
35-177-7820	Security Capital - Public Access	-	-	-	-	-	275,000
35-177-7820	Annual Facilities Basic Maint	-	-	-	-	-	850,000
35-177-7820	Facilities System's backlog	-	-	-	-	-	900,000
35-177-7820	Building #2 & 3 Replacement	-	-	-	-	-	1,300,000
35-177-7820	Public Works Campus	-	-	-	-	-	900,000
35-160-7850	Information Technology Capital	-	-	-	-	-	1,000,000
35-201-7850	Public Safety Equipment	-	-	-	-	-	250,000
35-302-6XXX	Personnel	-	-	-	-	178,750	1,055,000
35-302-7890	County Line - Broadway to University	-	-	-	-	305,000	-
35-302-7890	Santa Fe & Mineral Intersection	-	-	-	-	1,914,000	-
35-302-7890	Streets Maintenance Capital	-	-	-	-	-	7,190,000
35-302-7890	Grant Matches	-	-	-	-	-	1,000,000
35-302-7890	Downtown Streetscape	-	-	-	-	-	1,100,000
35-303-7890	Citywide Irrigation/Medians	-	-	-	-	-	500,000
35-600-8565	Txfr Out Fleet Fund	-	-	-	-	-	800,000
35-600-8567	Txfr Out Equipment Fund	-	-	-	-	-	550,000
<b>Total Expenditures</b>		-	-	-	-	<b>2,397,750</b>	<b>17,670,000</b>



Photo by Matthew Chidley

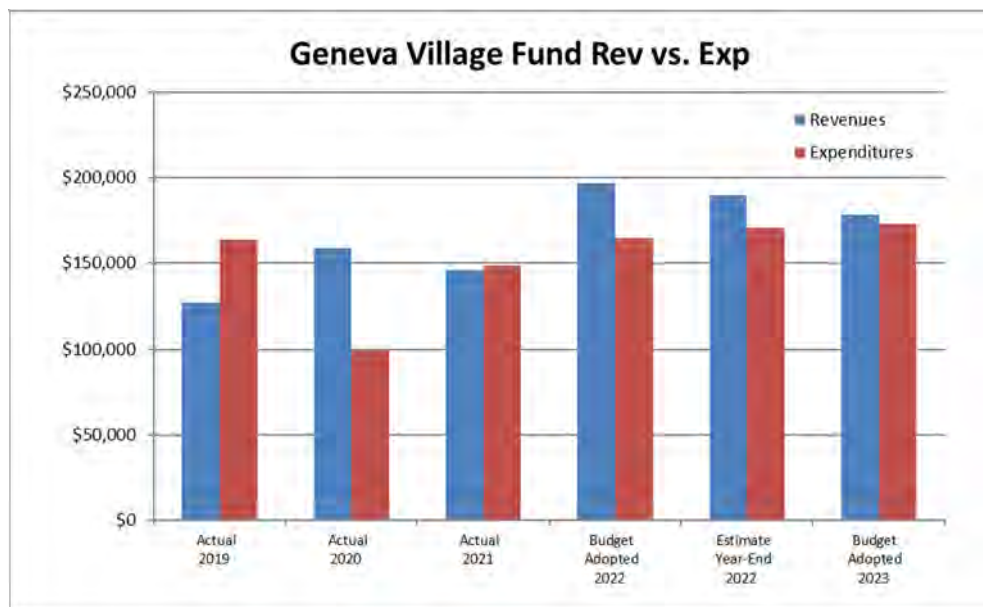


## Geneva Village Fund

### Geneva Village Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Proposed Budget
<b>Revenues</b>						
Rental payments	\$ 125,010	\$ 107,896	\$ 94,998	\$ 92,688	\$ 85,600	\$ 80,000
Investment earnings	1,374	474	397	500	646	500
Miscellaneous	503	166	274	150	276	150
<b>Total revenues</b>	<b>126,887</b>	<b>108,536</b>	<b>95,669</b>	<b>93,338</b>	<b>86,522</b>	<b>80,650</b>
<b>Expenditures</b>						
Contractual services	31,480	18,500	24,120	25,000	18,260	18,260
Other services and charges	132,338	80,780	124,391	119,861	132,254	134,777
Capital outlay	-	-	-	20,000	20,000	20,000
<b>Total expenditures</b>	<b>163,818</b>	<b>99,280</b>	<b>148,511</b>	<b>164,861</b>	<b>170,514</b>	<b>173,037</b>
<b>Other Financing Sources</b>						
Transfers in	-	50,000	50,000	103,403	103,403	97,765
<b>Total other financing sources</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>103,403</b>	<b>103,403</b>	<b>97,765</b>
<b>Excess (deficiency) of financial sources over financial uses</b>	<b>(36,931)</b>	<b>59,256</b>	<b>(2,842)</b>	<b>31,880</b>	<b>19,411</b>	<b>5,378</b>
<b>Adjustment to budget basis</b>	<b>(6,822)</b>	<b>(12,484)</b>	<b>(887)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance, Beginning of Year</b>	<b>\$ 73,921</b>	<b>\$ 30,168</b>	<b>\$ 76,940</b>	<b>\$ 66,120</b>	<b>\$ 73,211</b>	<b>\$ 92,622</b>
<b>Cash Balance, End of Year</b>	<b>\$ 30,168</b>	<b>\$ 76,940</b>	<b>\$ 73,211</b>	<b>\$ 98,000</b>	<b>\$ 92,622</b>	<b>\$ 98,000</b>

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## Geneva Village Fund Budget Summary

### Description of Fund

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

### **Revenues – \$178,415**

Revenues for this fund are received from rental payments paid by the residents of Geneva Village. Generally, all units remain rented. In 2023, the City will also transfer \$97,765 from the General Fund to ensure the fund balance remains at an adequate level.

### **Expenditures – \$173,037**

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

### Revenues by Line Item

		2019	2020	2021	2022	2022	2022
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
45-660-5700	Interest Earnings	1,374	474	397	500	646	500
45-660-5710	Geneva Village Rent	125,010	107,896	94,998	92,688	85,600	80,000
45-660-5811	Other Misc. Revenues	503	166	274	150	276	150
45-600-5901	Tr In . General Fund		-	50,000	-	-	-
45-660-5901	Tr In.General Fund	-	50,000	-	103,403	103,403	97,765
<b>Total Revenues</b>		<b>126,887</b>	<b>158,536</b>	<b>145,669</b>	<b>196,741</b>	<b>189,925</b>	<b>178,415</b>

### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
45-660-7414	Management Fee	20,701	28,700	25,000	25,000	25,000	25,000
45-660-7430	Professional/Consulting Svcs	31,480	18,500	24,120	25,000	18,260	18,260
45-660-7520	Electricity & Gas	22,606	19,470	21,489	24,336	28,632	29,777
45-660-7525	Water & Sewer Charges	12,480	12,133	13,213	12,185	20,282	21,093
45-660-7580	Bldg & Property M & R	66,395	20,633	53,890	47,000	47,000	47,000
45-660-7610	Property & Liability Insurance	10,156	(156)	10,800	11,340	11,340	11,907
45-660-7820	Capital - Building Improvements	-	-	-	20,000	20,000	20,000
<b>Total Expenditures</b>		<b>163,818</b>	<b>99,280</b>	<b>148,512</b>	<b>164,861</b>	<b>170,514</b>	<b>173,037</b>



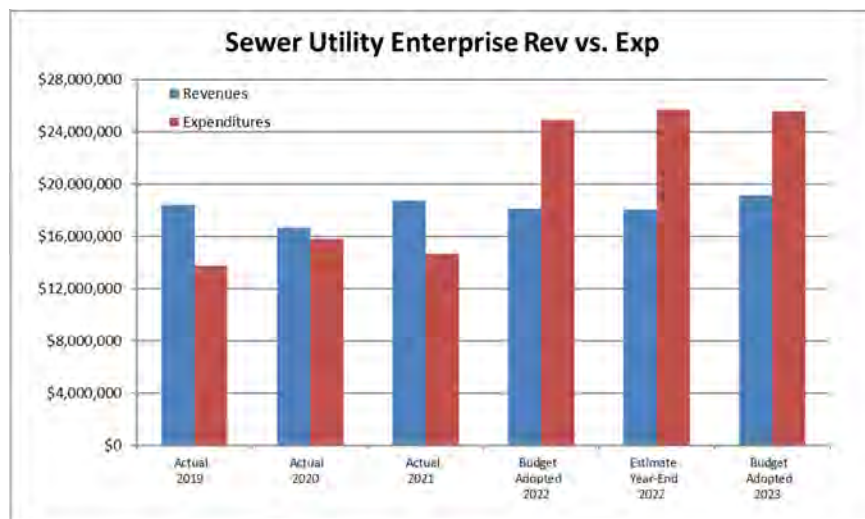
Photo by Garrett Schurman

## Sewer Utility Enterprise

### Sewer Utility Enterprise Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Revenues</b>						
Charges for services	\$ 14,584,501	\$ 15,250,825	\$ 15,275,977	\$ 16,313,800	\$ 16,164,592	\$ 17,234,730
Capital contributions	2,729,416	852,121	3,446,348	1,400,000	1,400,000	1,400,000
Investment earnings	931,286	404,091	(203,760)	324,050	324,050	358,825
Miscellaneous	182,048	197,326	234,932	93,381	183,000	189,582
<b>Total revenues</b>	<b>18,427,251</b>	<b>16,704,363</b>	<b>18,753,497</b>	<b>18,131,231</b>	<b>18,071,642</b>	<b>19,183,137</b>
<b>Expenditures</b>						
Personnel services	475,252	615,806	714,566	1,066,930	1,006,022	1,204,018
Supplies	15,995	67,707	20,336	53,820	51,820	54,520
SPWRP (treatment plant) operating costs	7,424,043	8,139,245	7,565,445	15,138,659	15,138,659	16,187,562
Contractual services	234,197	143,869	159,341	309,799	323,593	159,799
Services by general fund	540,750	557,000	600,200	618,210	618,210	636,760
Other services and charges	1,307,885	1,146,153	808,467	2,492,350	2,683,785	3,245,746
Debt service:						
Principal	2,796,354	2,882,066	2,967,778	3,064,204	3,064,204	3,155,280
Interest	509,520	424,330	336,640	244,645	244,645	148,090
Debt administration	249,281	249,282	249,282	249,290	249,290	249,290
Capital outlay	198,338	1,592,660	1,230,656	1,670,500	2,323,982	550,000
<b>Total expenditures</b>	<b>13,751,615</b>	<b>15,818,118</b>	<b>14,652,711</b>	<b>24,908,407</b>	<b>25,704,210</b>	<b>25,591,065</b>
Excess (deficiency) of financial sources over financial uses	4,675,636	886,245	4,100,787	(6,777,176)	(7,632,568)	(6,407,928)
Adjustment to budget basis	(3,653,689)	(3,189,089)	(4,336,854)	-	-	-
<b>Unrestricted Cash Balance, Beginning of Year</b>	<b>\$ 24,554,865</b>	<b>\$ 25,576,812</b>	<b>\$ 23,273,968</b>	<b>\$ 20,146,778</b>	<b>\$ 23,037,901</b>	<b>\$ 15,405,333</b>
<b>Unrestricted Cash Balance, End of Year</b>	<b>\$ 25,576,812</b>	<b>\$ 23,273,968</b>	<b>\$ 23,037,901</b>	<b>\$ 13,369,602</b>	<b>\$ 15,405,333</b>	<b>\$ 8,997,405</b>

\* In 2021, the City of Englewood holds an operating deposit of \$1,490,000 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.

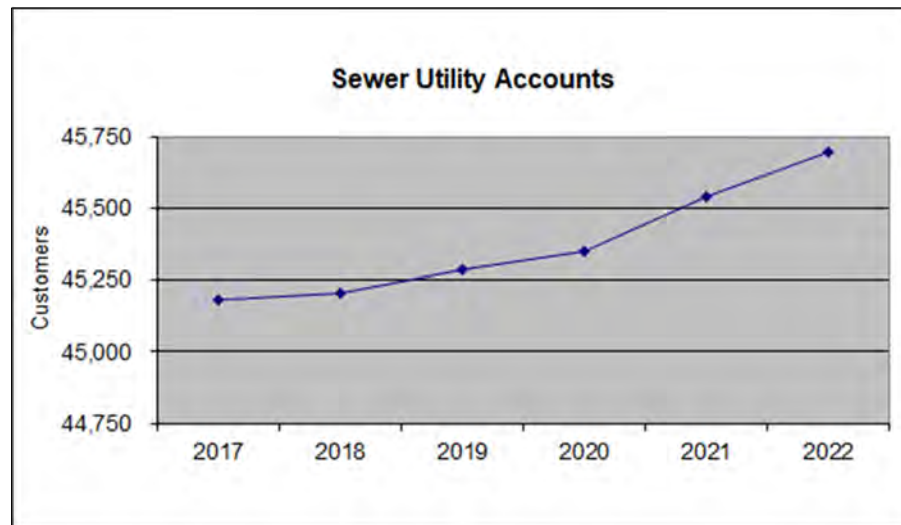
### **Revenues – \$19,183,137**

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

### **Expenditures – \$25,591,065**

Expenditures include \$16,187,652 for the treatment plant operations and improvements as well as \$3,552,660 for debt service.

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



### Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b><u>Account Number and Description</u></b>							
41-171-5501	Service Charges	14,467,871	15,077,434	15,041,305	16,148,800	15,829,838	16,883,088
41-171-5505	Transfer Fee	28,550	34,844	36,826	25,000	37,000	39,000
41-171-5525	Service Agreement SBU	88,080	138,547	197,845	140,000	297,754	312,642
41-171-5700	Interest Earnings	931,286	404,091	(203,760)	324,050	324,050	358,825
41-171-5722	Contributions	25,192	165,769	15,792	-	-	-
41-171-5804	Penalty, Delinquent Charges	159,216	194,879	231,708	90,381	180,000	186,582
41-171-5806	Penalty, Certified Accounts	3,299	2,447	3,224	3,000	3,000	3,000
41-171-5811	Other Misc. Revenues	19,533	-	-	-	-	-
41-171-5961	Sewer Tap Fees, Inside City	560,600	160,000	805,000	830,000	830,000	830,000
41-171-5962	Sewer Tap Fees, Outside City	2,143,624	526,352	2,625,556	570,000	570,000	570,000
<b>Total Revenues</b>		<b>18,427,251</b>	<b>16,704,363</b>	<b>18,753,497</b>	<b>18,131,231</b>	<b>18,071,642</b>	<b>19,183,137</b>

## Sewer Utility Enterprise

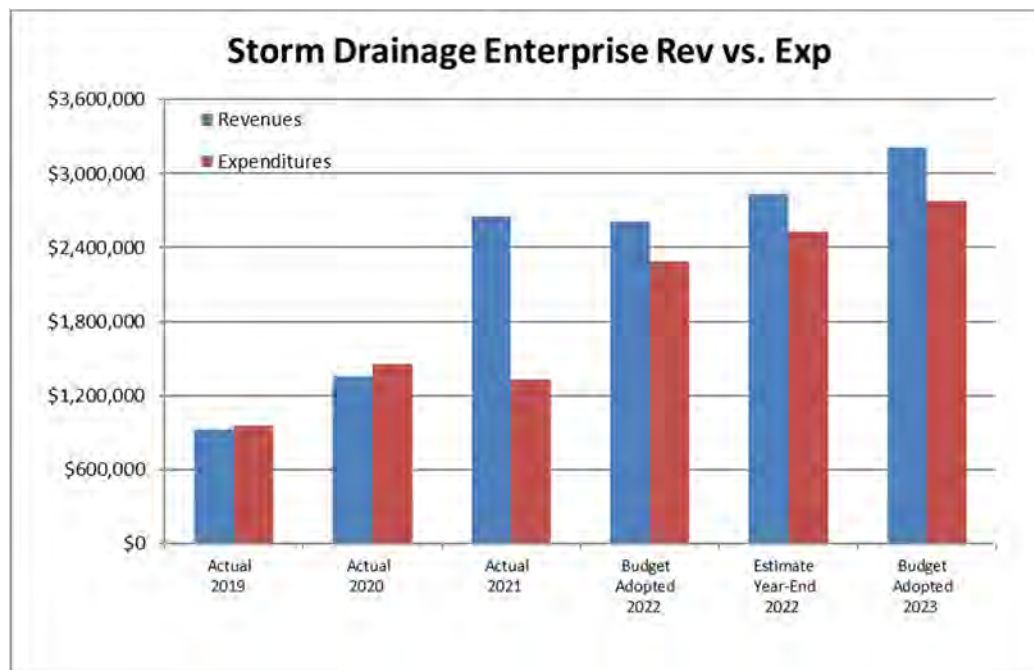
### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
41-150-7910	WPCRF G.O. Bonds.Prin.	2,796,354	2,882,066	2,967,778	3,064,204	3,064,204	3,155,280
41-150-7920	WPCRF Revenue Bonds.Int.	509,520	424,330	336,640	244,645	244,645	148,090
41-150-7923	WPCRF Rev. Bonds.Admin. Fee	249,281	249,282	249,282	249,290	249,290	249,290
41-311-6010	Salary . Regular	357,181	469,633	551,985	573,548	823,905	1,021,901
41-311-6020	Salary . Overtime	4,068	4,957	7,781	12,000	12,000	12,000
41-311-6030	Social Security	21,758	29,578	34,604	32,726	32,726	32,726
41-311-6035	Medicare	5,088	6,917	8,093	7,654	7,654	7,654
41-311-6040	Worker's Comp. Ins.	8,626	11,020	12,525	13,904	13,904	13,904
41-311-6050	Medical	46,878	58,417	61,751	73,351	73,351	73,351
41-311-6051	Life	679	1,207	1,247	1,288	1,288	1,288
41-311-6052	Disability	899	1,303	1,432	1,478	1,478	1,478
41-311-6053	Dental	2,657	3,139	3,257	3,468	3,468	3,468
41-311-6054	Vision	550	650	692.01	718	718	718
41-311-6055	Short-Term Disability	131	197	193.44	197	197	197
41-311-6060	ICMA 401A . General Government	21,831	27,126	30,712	35,073	35,073	35,073
41-311-6140	ICMA . Deferred Comp	-	346	-	-	-	-
41-311-6141	ICMA 457 Match 2%	2,358	1,114	-	-	-	-
41-311-6142	Retirement Health Savings	2,370	-	-	-	-	-
41-311-6150	Uniforms	372	248	275	820	820	820
41-311-6160	Unemployment Insurance	178	202	294	260	260	260
41-150-7932	Personnel Changes	-	-	-	311,265	-	-
41-311-7110	Supplies Office	646	1,457	5,527	3,000	3,000	3,000
41-311-7112	Printer Supplies	74	260	255	200	200	200
41-311-7115	Non-Capital Equipment	333	7,875	0	300	300	300
41-311-7220	Supplies Bldg Materials	193	291	114	3,000	12,000	3,000
41-311-7250	Supplies Pump Maintenance	1,031	20,046	3,110	7,000	7,000	20,000
41-311-7270	Small Tools	1,408	14,551	679	20,000	7,000	5,000
41-311-7280	Books Magazines Subscription	163	187	0	200	200	200
41-311-7285	Dues & Memberships	202	580	1,445	1,300	1,300	2,000
41-311-7300	Supplies Other Special	4,557	11,307	5,107	8,000	8,000	8,000
41-311-7350	Hardware Periphery	4,448	7,047	1,214	6,000	8,000	6,000
41-311-7360	Software Maintenance & Licensing	63,996	70,624	23,082	87,500	87,500	87,500
41-311-7410	Collection Fee	7,126	7,581	8,399	8,000	8,000	8,000
41-311-7416	SPWRP Treatment Plant Admin	472,926	472,801	485,780	529,657	529,657	585,000
41-311-7417	SPWRP Treatment Plant Ops	6,951,117	7,666,444	7,079,666	14,609,002	14,609,002	15,602,562
41-311-7419	Bank Fees	8,621	9,124	623	7,500	2,000	2,000
41-311-7420	Business Meetings	181	111	116	200	350	500
41-311-7430	Professional/Consulting Svcs	224,453	138,447	150,678	300,000	313,794	150,000
41-311-7431	Audit	9,744	5,422	8,663	9,799	9,799	9,799
41-311-7439	County Cert Fees	240	12,429	12,369	12,400	12,400	12,400
41-311-7446	Uniforms	2,568	3,974	5,270	4,000	4,000	6,000
41-311-7450	Learning & Education	4,553	1,855	8,411	7,000	15,000	12,000
41-311-7461	Senior Resident Tax Refund	6,592	6,217	6,406	6,400	6,400	6,400
41-311-7480	Postage & Freight	18,076	20,391	20,067	25,000	25,000	25,000
41-311-7500	Printing & Binding	8,069	8,747	8,358	11,000	11,000	11,000
41-311-7510	Rentals	15,000	15,000	15,000	15,000	15,000	15,000
41-311-7540	Copier Lease - Non-Lewan	3,335	405	284	1,000	4,000	1,000
41-311-7551	Vehicle Maintenance	20,233	7,527	13,511	10,400	10,400	10,400
41-311-7553	Vehicle Fuel	4,599	4,539	4,171	6,010	6,010	12,020
41-311-7554	Vehicle Extraordinary Charges	541	4,076	24	1,320	1,320	1,320
41-311-7555	Vehicle Insurance	3,520	3,520	3,520	3,520	3,520	3,520
41-311-7570	Other Equipment Maint.	425	660	942.08	1,000	1,000	1,000
41-311-7585	Repair/Maintenance Projects	967,253	807,421	1,351,848	2,115,000	2,297,089	1,350,000
41-311-7585	Sewer Interceptor	-	-	-	-	-	1,500,000
41-311-7610	Property & Liability Insurance	150,000	165,810	165,810	174,100	177,796	186,686
41-311-xxxx	Self Insurance City	25,525	-	-	-	-	-
41-311-7775	Reimburse General Fund	540,750	557,000	600,200	618,210	618,210	636,760
41-311-7840	Hardware/Software Asset	1,359	3,851	-	300,000	300,000	50,000
41-311-7850	Capital - Vehicles	-	588,066	358,390	-	220,000	-
41-311-7890	Capital - Sanitary Sewer Projects	196,979	1,000,743	37,793	1,370,500	1,803,982	500,000
<b>Total Expenditures</b>		<b>13,751,615</b>	<b>15,818,118</b>	<b>14,655,370</b>	<b>24,908,407</b>	<b>25,704,210</b>	<b>25,591,065</b>

## Storm Drainage Enterprise

### Storm Drainage Enterprise Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Charges for services	\$ 837,901	\$ 1,170,652	\$ 1,638,338	\$ 2,308,730	\$ 2,300,548	\$ 2,655,330
Capital contributions	60,000	157,700	990,000	262,500	500,000	500,000
Investment earnings	11,161	9,052	(7,448)	4,934	3,264	14,067
Miscellaneous	10,861	16,052	33,297	33,892	33,892	39,437
<b>Total revenues</b>	<b>919,923</b>	<b>1,353,456</b>	<b>2,654,188</b>	<b>2,610,056</b>	<b>2,837,704</b>	<b>3,208,834</b>
<b>Expenditures</b>						
Personnel services	243,467	293,671	262,081	427,422	427,422	448,915
Supplies	8,529	1,500	3,624	11,400	11,400	11,900
Contractual services	22,811	23,611	69,957	150,000	162,670	110,000
Other services and charges	75,708	169,245	101,109	296,198	300,208	213,985
Capital outlay	602,158	963,951	892,693	1,400,000	1,630,815	1,992,000
<b>Total expenditures</b>	<b>952,673</b>	<b>1,451,978</b>	<b>1,329,464</b>	<b>2,285,020</b>	<b>2,532,515</b>	<b>2,776,800</b>
Excess (deficiency) of financial sources over financial uses	(32,750)	(98,522)	1,324,724	325,036	305,189	432,034
Adjustment to budget basis	(11,524)	119,827	(1,278,541)	-	-	-
<b>Cash Balance, Beginning of Year</b>	<b>\$ 374,551</b>	<b>\$ 330,277</b>	<b>\$ 351,582</b>	<b>\$ 328,955</b>	<b>\$ 397,765</b>	<b>\$ 702,954</b>
<b>Cash Balance, End of Year</b>	<b>\$ 330,277</b>	<b>\$ 351,582</b>	<b>\$ 397,765</b>	<b>\$ 653,991</b>	<b>\$ 702,954</b>	<b>\$ 1,134,988</b>





## Storm Drainage Enterprise Budget Summary

### Description of Fund

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

### **Revenues – \$3,208,834**

Revenues for this fund are received from fees charged to land owners within the city limits. A fee increase of 15% was approved for 2023.

### **Expenditures – \$2,776,800**

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

### Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
42-171-5501	Utility Charge	835,314	1,167,693	1,635,388	2,305,730	2,297,548	2,652,330
42-171-5505	Transfer Fee	2,587	2,959	2,950	3,000	3,000	3,000
42-171-5700	Interest Earnings	11,161	9,052	(7,448)	4,934	3,264	14,067
42-171-5722	Contributions	60,000	157,700	990,000	262,500	500,000	500,000
42-171-5804	Penalty, Delinq. Storm Dr Charge	10,861	16,052	33,297	33,892	33,892	39,437
<b>Total Revenues</b>		<b>919,923</b>	<b>1,353,456</b>	<b>2,654,188</b>	<b>2,610,056</b>	<b>2,837,704</b>	<b>3,208,834</b>

## Storm Drainage Enterprise

### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
42-313-6010	Salary . Regular	178,298	225,635	202,211	332,391	332,391	353,884
42-313-6020	Salary . Overtime	4,072	2,925	1,398	5,000	5,000	5,000
42-313-6030	Social Security	12,003	14,649	12,731	17,387	17,387	17,387
42-313-6035	Medicare	2,807	3,426	2,980	4,066	4,066	4,066
42-313-6040	Worker's Comp. Ins.	6,121	6,734	6,174	9,213	9,213	9,213
42-313-6050	Medical	20,104	25,441	20,636	35,449	35,449	35,449
42-313-6051	Life	424	570	532	705	705	705
42-313-6052	Disability	562	656	611	810	810	810
42-313-6053	Dental	1,556	1,874	1,295	2,147	2,147	2,147
42-313-6054	Vision	322	388	298	445	445	445
42-313-6055	Short-Term Disability	76	92	71	105	105	105
42-313-6060	ICMA 401A . General Government	12,712	9,731	12,894	19,215	19,215	19,215
42-313-6141	ICMA 457 Match 2%	2,829	1,231	-	-	-	-
42-313-6142	Retirement Health Savings	1,450	-	162	-	-	-
42-313-6150	Uniforms	52	225	-	380	380	380
42-313-6160	Unemployment Insurance	79	94	91	109	109	109
42-313-7110	Supplies Office	27	25	641	200	200	200
42-313-7112	Printer Supplies	43	116	84	200	200	200
42-313-7220	Supplies Bldg Materials	-	196	-	300	300	300
42-313-7250	Supplies Pump Maintenance	-	-	-	1,000	1,000	1,000
42-313-7270	Small Tools	100	-	438	1,500	1,500	1,500
42-313-7285	Dues & Membership	5,102	4,754	6,098	5,200	5,200	5,200
42-313-7300	Supplies Other Special	1,684	1,163	1,897	2,500	6,000	3,500
42-313-7350	Hardware Periphery	5,175	-	-	2,000	2,000	2,000
42-313-7360	Software Maintenance & Licensing	5,953	20,208	(12,846)	28,000	28,000	28,000
42-313-7419	Bank Fees	992	1,051	79	1,050	1,050	1,050
42-313-7420	Business Meetings	-	64	392.5	300	400	500
42-313-7430	Professional/Consulting Svcs	22,811	23,611	69,957	150,000	162,670	110,000
42-313-7431	Audit	1,827	1,017	1,624	1,837	1,837	1,837
42-313-7446	Uniforms	1,500	-	564	1,000	1,000	1,500
42-313-7450	Learning & Education	888	255	2,966	5,000	5,000	5,000
42-313-7461	Senior Resident Tax Refund	6,592	6,217	6,406	6,400	6,400	6,400
42-313-7480	Postage & Freight	2,234	2,407	2,230	3,000	3,000	3,000
42-313-7500	Printing & Binding	997	972	929	1,300	1,300	1,300
42-313-7540	Copier Lease - Non-Lewan	302	297	223	800	800	800
42-313-7551	Vehicle Maintenance	1,144	836	963	1,500	1,500	1,500
42-313-7553	Vehicle Fuel	511	504	531	700	700	700
42-313-7554	Vehicle Extraordinary Charges	60	225	3	300	300	300
42-313-7555	Vehicle Insurance	390	390	390	390	390	390
42-313-7585	Repair/Maintenance Projects	28,716	108,028	23,519	220,000	220,000	135,000
42-313-7610	Property & Liab	20,000	22,020	22,020	23,121	23,531	24,708
42-313-7890	Capital - Storm Drainage Projects	602,158	963,951	938,275	1,400,000	1,630,815	1,992,000
<b>Total Expenditures</b>		<b>952,673</b>	<b>1,451,978</b>	<b>1,329,464</b>	<b>2,285,020</b>	<b>2,532,515</b>	<b>2,776,800</b>

## Emergency Medical Transport Enterprise

### Emergency Medical Transportation Enterprise Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019	2020	2021	2021	2022	2023
	Actual	Actual	Actual	Adopted	Year-End	Adopted
				Budget	Estimate	Budget
<b>Revenues</b>						
Charges for services (net of contractual adj)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
<b>Expenditures</b>						
Personnel services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
<b>Other Financing Sources</b>						
Transfers in	194,719	-	-	-	-	-
Excess (deficiency) of financial sources over financial uses	194,719	-	-	-	-	-
Adjustment to budget basis	(194,719)	-	-	-	-	-
<b>Cash Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Emergency Medical Transport Enterprise Budget Summary

### Description of Fund

The Emergency Medical Transport Enterprise accounted for revenue and expenditures for emergency transport service and patient care en route to local hospitals. The service was provided to residents of the City of Littleton as well as the Littleton Fire Protection District and Highlands Ranch Metro District. Due to the City's transition in 2019 from fire services provider to a contractor for fire services, this fund will be dissolved in December 2019.

### Revenues – \$0

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

### Expenditures – \$0

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

### Revenues by Line Item

<u>Account Number and Description</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Year-End</u> <u>Estimate</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
43-225-5901      Tr In . General Fund	194,719	-	-	-	-	-
<b>Total Revenues</b>	<b>194,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Expenditures by Line Item

<u>Account Number and Description</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Year-End</u> <u>Estimate</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
43-225-6010      Salary . Regular	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

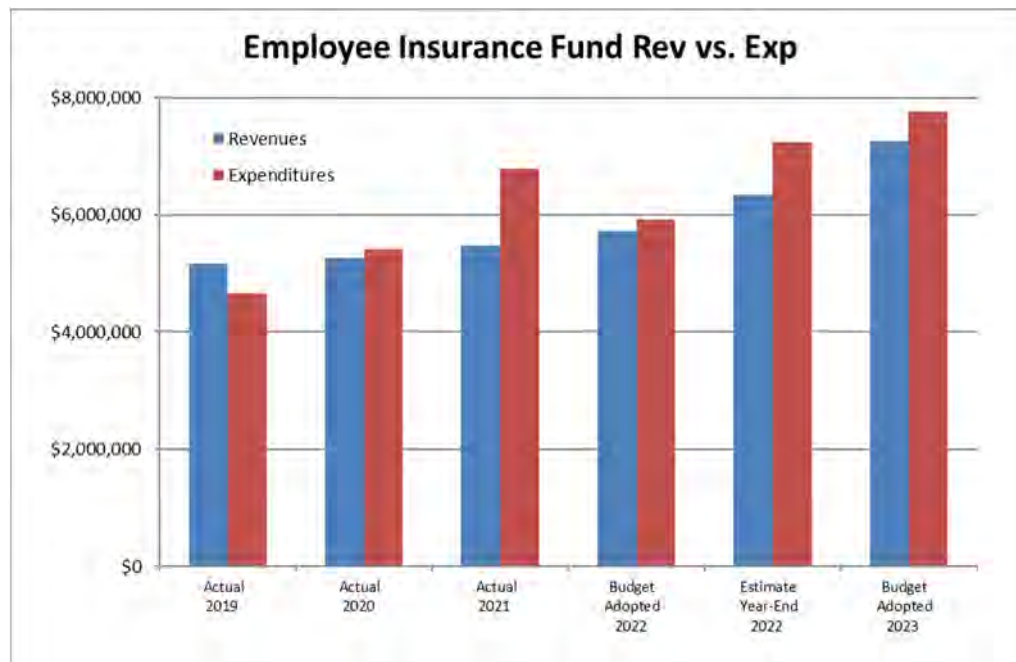


Photo by Sue Calhoun

## Employee Insurance Fund

### Employee Insurance Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Proposed Budget
<b>Revenues</b>						
Charges for services	\$ 10,740	\$ 976	\$ -	\$ -	\$ -	\$ -
Employer/employee contributions	4,891,640	4,744,513	5,400,570	5,618,303	6,249,817	7,141,137
Investment earnings	134,193	100,998	(16,961)	36,357	33,679	27,453
Miscellaneous	132,020	414,028	62,843	60,310	62,903	60,000
<b>Total revenues</b>	<b>5,168,593</b>	<b>5,260,515</b>	<b>5,446,453</b>	<b>5,714,970</b>	<b>6,346,399</b>	<b>7,228,590</b>
<b>Expenditures</b>						
General government	4,665,405	5,416,104	6,782,330	5,926,276	7,241,494	7,761,825
<b>Total expenditures</b>	<b>4,665,405</b>	<b>5,416,104</b>	<b>6,782,330</b>	<b>5,926,276</b>	<b>7,241,494</b>	<b>7,761,825</b>
<b>Other Financing Sources/(Uses)</b>						
Transfers In	-	-	26,000	-	-	25,000
Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
Excess (deficiency) of financial sources over financial uses	503,188	(155,589)	(1,309,878)	(211,306)	(895,095)	(508,234)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 3,207,334</b>	<b>\$ 3,710,522</b>	<b>\$ 3,554,933</b>	<b>\$ 3,399,649</b>	<b>\$ 2,245,056</b>	<b>\$ 1,349,961</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,710,522</b>	<b>\$ 3,554,933</b>	<b>\$ 2,245,056</b>	<b>\$ 3,188,343</b>	<b>\$ 1,349,961</b>	<b>\$ 841,726</b>



## Employee Insurance Fund Budget Summary

### Description of Fund

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

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

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

### **Revenues – \$7,253,590**

Revenues for this fund are received from contributions from the city and employees. A 16.4% increase in health premium rates is anticipated in 2023.

### **Expenditures – \$7,761,825**

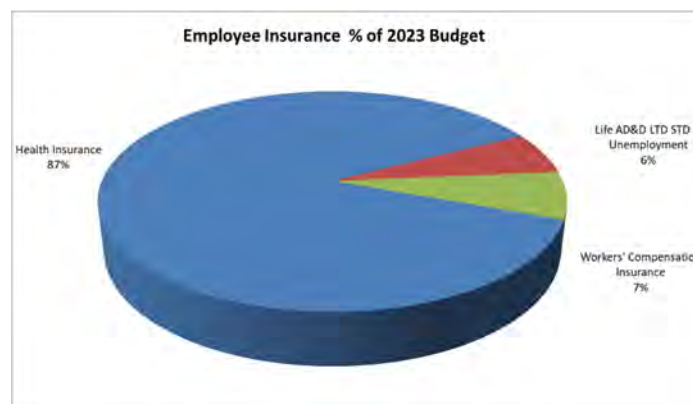
Expenditures from this fund include operational costs. Reserves in this fund are annually reviewed to ensure that premiums cover estimated costs.

### Revenue Summary

	2019	2020	2021	2022	2022	2023
<b><u>Account Number and Description</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Adopted Budget</u></b>	<b><u>Year-End Estimate</u></b>	<b><u>Adopted Budget</u></b>
Health Insurance	4,381,734	4,457,499	4,666,780	4,900,185	5,525,480	6,363,536
Life AD&D LTD STD & Unemployment	318,965	334,380	369,754	379,642	401,023	450,050
Workers' Compensation Insurance	467,894	468,636	435,919	435,143	419,896	440,005
<b><i>Total Employee Health Ins Fund Revenues</i></b>	<b><i>5,168,593</i></b>	<b><i>5,260,515</i></b>	<b><i>5,472,453</i></b>	<b><i>5,714,970</i></b>	<b><i>6,346,399</i></b>	<b><i>7,253,590</i></b>

### Expenditures Summary

	2019	2020	2021	2022	2022	2023
<b><u>Account Number and Description</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Adopted Budget</u></b>	<b><u>Year-End Estimate</u></b>	<b><u>Adopted Budget</u></b>
Health Insurance	4,110,697	4,804,835	5,535,758	5,117,131	6,145,712	6,739,150
Life AD&D LTD STD & Unemployment	367,572	348,530	367,003	321,321	462,352	485,470
Workers' Compensation Insurance	187,136	262,739	879,568	487,824	633,430	537,206
<b><i>Total Employee Health Ins Fund Expenditures</i></b>	<b><i>4,665,405</i></b>	<b><i>5,416,104</i></b>	<b><i>6,782,330</i></b>	<b><i>5,926,276</i></b>	<b><i>7,241,494</i></b>	<b><i>7,761,825</i></b>





## Employee Health Insurance Fund

### Health Insurance Fund Line Item Budget Revenue Summary

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
60-174-5700	Interest Earnings	90,098	66,602	(8,845)	20,000	20,960	15,000
60-174-5742	City Contr Health Ins	3,079,132	3,215,242	3,447,666	3,579,618	4,126,493	4,803,238
60-174-5743	City Contr Dental	147,574	150,618	138,648	140,482	149,397	155,372
60-174-5744	Retiree Contr Dental	973	88	-	-	-	-
60-174-5745	Retiree Contr Health	9,767	888	-	-	-	-
60-174-5746	Empl. Contr Health Ins	750,485	756,702	837,030	906,041	960,701	1,118,256
60-174-5748	Empl. Contr Dental	130,148	135,311	140,862	144,060	152,758	158,869
60-174-5749	Refunds & Misc. Health	121,083	81,895	62,073	60,000	62,893	60,000
60-174-5754	Vision	49,474	50,153	49,344	49,984	52,278	52,801
60-174-5801	Other Misc Revenue	3,000	-	-	-	-	-
<b>Total Revenues</b>		<b>4,381,734</b>	<b>4,457,499</b>	<b>4,666,780</b>	<b>4,900,185</b>	<b>5,525,480</b>	<b>6,363,536</b>

### Health Insurance Fund Line Item Budget Expenditure Summary

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
60-171-7419	Bank Fees	406	404	100	409	34	35
60-171-7437	Cafeteria Sec 125 Admin Fee	6,358	7,592	8,289	6,461	10,265	10,675
60-171-7700	Other Charges	(28,102)	(15,535)	9,353	-	10,000	-
60-174-7115	Employee Gym	-	16,712	-	-	-	3,000
60-174-7360	Software Maintenance & Licensing	7,887	6,416	7,823	7,815	6,741	7,078
60-174-7430	Admin Fees	171,322	187,011	174,274	189,454	218,733	227,482
60-174-7431	Audit	2,436	1,356	2,166	2,450	2,095	2,200
60-174-7432	Benefit Consulting Fees	19,450	62,902	88,041	74,263	70,000	70,000
60-174-7440	Vision	49,376	50,115	50,180	49,529	59,820	62,811
60-174-7662	Stop Loss Prem..PPO	594,969	639,120	726,340	706,254	836,030	1,061,226
60-174-7662	Ins Prem Carrot	-	-	-	-	49,530	52,007
60-174-7672	Claims Paid	2,780,542	3,330,489	3,949,013	3,442,056	4,146,463	4,478,180
60-174-7674	Dental Claims Paid	260,823	226,715	241,087	270,155	306,926	319,203
60-174-7680	Employee Clinic	219,601	250,588	246,525	329,659	390,598	406,222
60-174-7690	Employee Wellness Program	7,661	22,410	13,154	20,000	20,000	20,000
60-174-7691	Employee Assistance Program	17,968	18,540	19,413	18,626	18,477	19,031
<b>Total Expenditures</b>		<b>4,110,697</b>	<b>4,804,835</b>	<b>5,535,758</b>	<b>5,117,131</b>	<b>6,145,712</b>	<b>6,739,150</b>

## Employee Insurance Fund

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

			2019	2020	2021	2022	2022	2023
			Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description								
61-174-5742	1072	City Contr.Life	48,502	-	61,135	70,628	69,090	73,235
61-174-5742	1073	City Contr . AD&D & LTD	245,531	-	265,688	286,064	311,279	329,956
61-174-5742	1429	City Contr . STD	7,977	-	7,763	9,594	8,175	8,666
61-174-5742	1220	City Payroll Unemployment	11,490	-	9,569	11,122	11,607	12,303
61-174-5700		Interest Earnings	5,465	2,510	(401)	2,234	872	889
61-174-5811		Other Misc. Revenues	-	331,870	-	-	-	-
61-600-5901		Tr In. General Fund	-	-	26,000	-	-	-
61-600-5968		Tr In . P&L	-	-	-	-	-	25,000
<b>Total Revenues</b>			<b>318,965</b>	<b>334,380</b>	<b>369,754</b>	<b>379,642</b>	<b>401,023</b>	<b>450,050</b>

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

			2019	2020	2021	2022	2022	2023
			Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description								
61-174-7662	1072	Ins Prem . Life	42,775	46,159	48,091	41,177	58,744	61,681
61-174-7662	1073	Ins Prem . AD&D & LTD	244,540	264,720	275,880	236,149	318,411	334,332
61-174-7662	1429	Ins Prem . STD	7,908	8,028	7,747	7,161	8,257	8,670
61-174-7662		Ins Prem Carrot	-	-	873	-	-	-
61-174-7662	1494	Ins Prem Norton	-	-	21,283	-	23,291	24,456
61-174-7672	1220	Claims Paid . Unemployment	66,064	3,090	6,920	17,346	30,423	31,944
61-174-7673	1429	Claims Paid . STD	6,285	26,533	6,209	19,488	23,226	24,387
<b>Total Expenditures</b>			<b>367,572</b>	<b>348,530</b>	<b>367,003</b>	<b>321,321</b>	<b>462,352</b>	<b>485,470</b>

## Employee Insurance Fund

### Workers' Compensation Insurance Fund Line Item Detail Revenue Summary

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
64-174-5700	Interest Earnings	38,630	31,886	(7,715)	14,123	11,847	11,564
64-174-5742	City Payroll Contribution	421,327	436,487	442,864	420,710	408,039	428,441
64-174-5749	Refunds & Misc. Revenue	7,937	263	770	310	10	-
<b>Total Revenues</b>		<b>467,894</b>	<b>468,636</b>	<b>435,919</b>	<b>435,143</b>	<b>419,896</b>	<b>440,005</b>

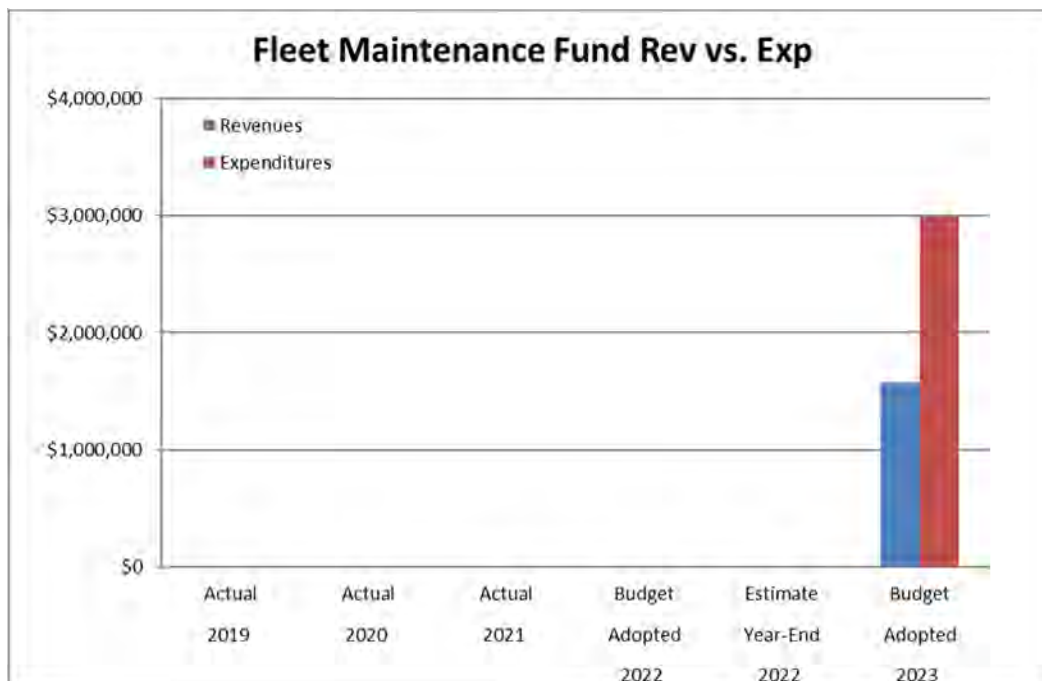
### Workers' Compensation Insurance Fund Line Item Detail Expenditures Summary

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
64-174-7419	Bank Fees	423	394	97	410	37	100
64-174-7430	Admin Fees	13,129	13,304	13,329	13,995	11,651	12,714
64-174-7431	Broker/ Act/Audit	2,102	24,900	25,169	47,853	24,919	26,165
64-174-7435	TPA Expenses	15,259	18,093	16,892	17,737	17,712	18,598
64-174-7612	Excess Workers Comp Insurance	-	73,139	129,941	197,829	143,748	172,498
64-174-7662	Stop Loss	94,150	-	-	-	-	-
64-174-7672	Claims Paid	62,073	132,909	694,139	210,000	435,363	307,131
<b>Total Expenditures</b>		<b>187,136</b>	<b>262,739</b>	<b>879,568</b>	<b>487,824</b>	<b>633,430</b>	<b>537,206</b>

## Fleet Maintenance Fund

### Fleet Maintenance Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Charges for Services (Ins.Maint.Repl/Dpr.Fuel.Extra	\$ -	\$ -	\$ -	\$ -	\$ -	1,553,970
Investment Earnings	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	21,700
<b>Total Revenues</b>	-	-	-	-	-	1,575,670
<b>Expenditures</b>						
General Government	-	-	-	-	-	2,989,385
<b>Total Expenditures</b>	-	-	-	-	-	2,989,385
<b>Other Financing Uses</b>						
Transfers In	-	-	-	-	-	2,075,000
Gain on Sale of Capital Assets	-	-	-	-	-	50,000
<b>Total Other Financing Uses</b>	-	-	-	-	-	2,125,000
Deficiency of Financial Sources over Financial Uses	-	-	-	-	-	711,285
Adjustment to Budget Basis	-	-	-	-	-	-
<b>Cash Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	711,285



## Fleet Maintenance Fund Budget Summary

### Description of Fund

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

### **Revenues – \$3,700,670**

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

### **Expenditures – \$2,989,385**

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

### Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<b>Account Number and Description</b>							
65-171-5507	SMHO . Vehicle Maint	-	-	-	-	-	21,700
65-171-5891	Depts . Veh Insurance	-	-	-	-	-	190,000
65-171-5892	Depts . Veh Maintenance	-	-	-	-	-	778,700
65-171-5894	Depts . Veh Fuel	-	-	-	-	-	506,520
65-171-5896	Depts . Veh Extraord Chg	-	-	-	-	-	78,750
65-171-5930	Gain/Loss on Asset Disposal	-	-	-	-	-	50,000
65-171-5930	Txfr In - ARPA Grant	-	-	-	-	-	800,000
65-171-5934	Txfr In - Capital Proj Fund	-	-	-	-	-	725,000
65-171-5935	Txfr In - 3A Sales Tax Fund	-	-	-	-	-	550,000
<b>Total Revenues</b>		-	-	-	-	-	<b>3,700,670</b>

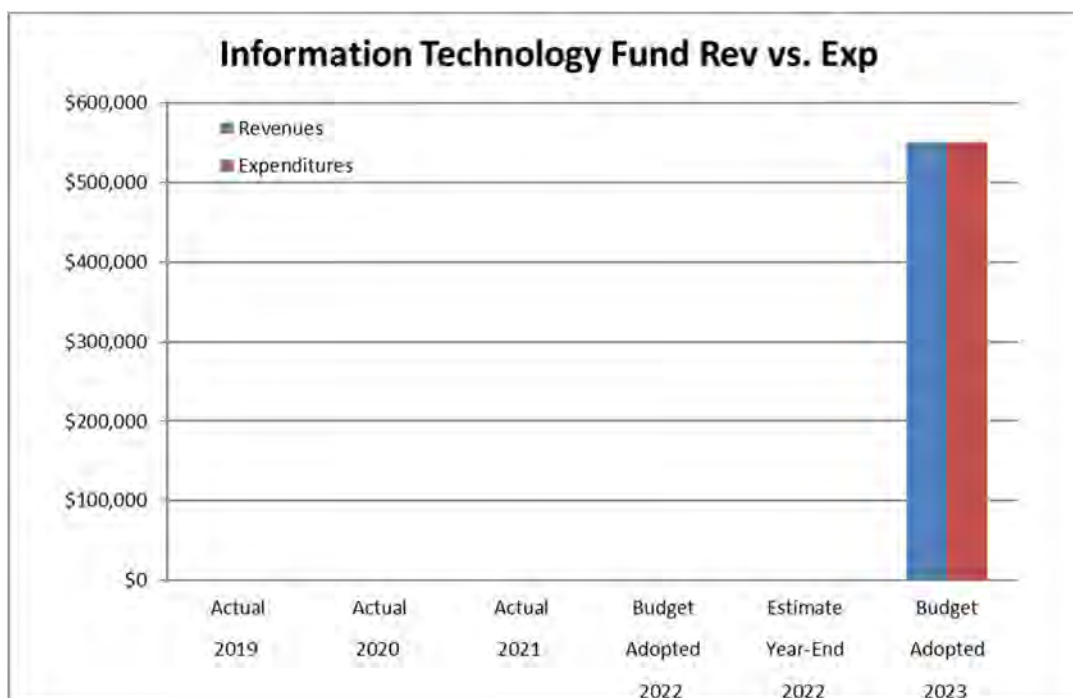
## Fleet Maintenance Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
65-171-6010	Salary . Regular	-	-	-	-	-	495,448
65-171-6020	Salary . Overtime	-	-	-	-	-	5,382
65-171-6030	Social Security	-	-	-	-	-	31,133
65-171-6035	Medicare	-	-	-	-	-	7,262
65-171-6040	Worker's Comp. Ins.	-	-	-	-	-	11,722
65-171-6050	Medical	-	-	-	-	-	91,875
65-171-6051	Life	-	-	-	-	-	1,194
65-171-6052	Disability	-	-	-	-	-	1,451
65-171-6053	Dental	-	-	-	-	-	3,077
65-171-6054	Vision	-	-	-	-	-	637
65-171-6055	Short-Term Disability	-	-	-	-	-	179
65-171-6060	ICMA 401A . General Government	-	-	-	-	-	31,668
65-171-6140	ICMA . Deferred Comp	-	-	-	-	-	1,325
65-171-6160	Unemployment Insurance	-	-	-	-	-	182
65-171-7110	Supplies Office	-	-	-	-	-	1,000
65-171-7220	Supplies Bldg Materials	-	-	-	-	-	2,500
65-171-7270	Small Tools	-	-	-	-	-	6,000
65-171-7280	Books Magazines Subscription	-	-	-	-	-	250
65-171-7285	Dues & Memberships	-	-	-	-	-	1,500
65-171-7321	Unleaded Gas	-	-	-	-	-	331,500
65-171-7322	Diesel Fuel	-	-	-	-	-	121,000
65-171-7325	Tires	-	-	-	-	-	38,500
65-171-7326	Parts Batteries Supplies	-	-	-	-	-	190,000
65-171-7420	Business Meetings	-	-	-	-	-	750
65-171-7446	Uniforms	-	-	-	-	-	5,500
65-171-7450	Learning & Education	-	-	-	-	-	7,500
65-171-7510	Rentals	-	-	-	-	-	2,350
65-171-7570	Other Equipment Maintenance	-	-	-	-	-	20,000
65-171-7610	Property & Liability Insurance	-	-	-	-	-	190,000
65-171-7700	Outside Labor/Parts/Vehicle Wash	-	-	-	-	-	88,500
65-171-7850	Vehicles	-	-	-	-	-	1,300,000
<b>Total Fleet Maintenance Expenditures</b>		-	-	-	-	-	<b>2,989,385</b>

## Information Technology/Equipment Fund

### Information Technology/Equipment Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
<b>Expenditures</b>						
General Government	-	-	-	-	-	550,000
Total Expenditures	-	-	-	-	-	550,000
<b>Other Financing Uses</b>						
Transfers In	-	-	-	-	-	550,000
Total Other Financing Uses	-	-	-	-	-	550,000
Deficiency of Financial Sources over Financial Uses	-	-	-	-	-	-
Adjustment to Budget Basis	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





## Information Technology/Equipment Fund Budget Summary

### Description of Fund

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

### Revenues – \$550,000

Revenues for this fund come primarily from interfund transfers.

### Expenditures – \$550,000

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

### Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<u>Account Number and Description</u>							
67-171-5935	Txfr in 3A Capital Improvement Fund	-	-	-	-	-	550,000
67-171-5700	Interest Earnings	-	-	-	-	-	-
<b>Total Revenues</b>		-	-	-	-	-	<b>550,000</b>

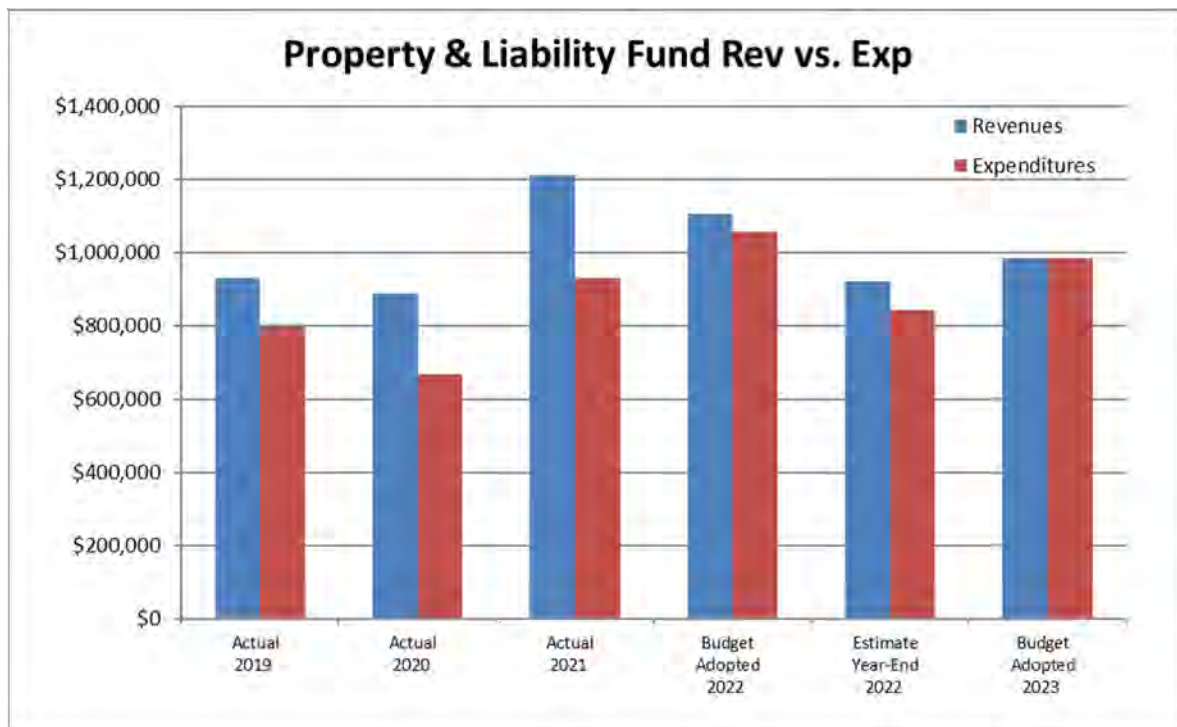
### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
<u>Account Number and Description</u>							
67-160-7350	Computer replacements	-	-	-	-	-	50,000
67-160-7350	Network Servers	-	-	-	-	-	200,000
67-160-7350	Cyber Security	-	-	-	-	-	200,000
67-160-7350	Security Enhancements	-	-	-	-	-	100,000
<b>Total Expenditures</b>		-	-	-	-	-	<b>550,000</b>

## Property and Liability Insurance Fund

### Property & Liability Fund 2019-2023 Summary of Estimated Financial Sources and Uses

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year-End Estimate	2023 Adopted Budget
<b>Revenues</b>						
Charges for services	\$ 783,910	\$ 802,540	\$ 1,002,540	\$ 1,052,667	\$ 852,667	\$ 905,300
Investment earnings	11,777	3,204	2,345	5,000	9,334	21,085
Miscellaneous	135,647	83,091	207,009	50,000	60,000	60,000
<b>Total revenues</b>	<b>931,334</b>	<b>888,835</b>	<b>1,211,894</b>	<b>1,107,667</b>	<b>922,001</b>	<b>986,385</b>
<b>Expenditures</b>						
General government	796,636	667,794	931,292	1,058,814	842,498	986,710
<b>Total expenditures</b>	<b>796,636</b>	<b>667,794</b>	<b>931,292</b>	<b>1,058,814</b>	<b>842,498</b>	<b>986,710</b>
Excess (deficiency) of financial sources over financial uses	134,698	221,041	280,602	48,853	79,503	(324)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 338,427</b>	<b>\$ 473,125</b>	<b>\$ 694,166</b>	<b>\$ 598,463</b>	<b>\$ 974,768</b>	<b>\$ 1,054,271</b>
<b>Fund Balance, End of Year</b>	<b>\$ 473,125</b>	<b>\$ 694,166</b>	<b>\$ 974,768</b>	<b>\$ 647,316</b>	<b>\$ 1,054,271</b>	<b>\$ 1,053,947</b>



## Property and Liability Insurance Fund Budget Summary

### Description of Fund

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

#### **Revenues – \$986,385**

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 – \$986,710**

Expenditures from this fund include primarily cost for insurance. The significant decline in costs from 2018 and 2019 is related to the transition of fire services and assets to South Metro Fire Rescue (resulting in significantly fewer buildings and vehicles being insured by the City.) The increase in expenditures is driven largely by increased insurance premiums.

### Revenues by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
68-171-5700	Interest Earnings	11,777	3,204	2,345	5,000	9,334	21,085
68-171-5742	Claims Reimbursement	135,647	83,091	207,009	50,000	60,000	60,000
68-171-5871	General Fund Operations	600,000	600,000	800,000	840,000	640,000	682,000
68-171-5874	Sewer Fund	153,520	169,330	169,330	177,796	177,796	186,686
68-171-5875	Storm Fund	20,390	22,410	22,410	23,531	23,531	24,708
68-171-5878	Geneva Village Fund	10,000	10,800	10,800	11,340	11,340	11,907
<b>Total Revenues</b>		<b>931,334</b>	<b>888,835</b>	<b>1,211,894</b>	<b>1,107,667</b>	<b>922,001</b>	<b>986,385</b>

### Expenditures by Line Item

		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
68-174-7115	Non-Capital Equipment	-	-	-	-	-	-
68-174-7431	Broker/Act/Audit	1,218	678	1,083	2,404	1,096	1,151
68-174-7610	Property & Liability Insurance	469,526	506,278	298,155	539,647	526,536	552,863
68-174-7611	Cyber Security Insurance	-	35,008	45,543	112,479	32,428	51,885
68-174-7613	Equipment Breakdown Insurance	-	5,233	5,675	16,814	5,283	5,811
68-174-7650	Self Insurance - City	325,892	120,597	580,836	387,470	277,155	350,000
<b>Total Expenditures</b>		<b>796,636</b>	<b>667,794</b>	<b>931,292</b>	<b>1,058,814</b>	<b>842,498</b>	<b>986,710</b>



Photo by Jenifer Wieder

## 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 2023 are as follows:

- \$371,340 – Lease Payments.
- \$475,897 – Information Technology. Includes replacement of computers, servers, storage area network and network infrastructure.
- \$209,723 – Police. Replacement of existing equipment and technology. \$103,000 to be reimbursed through E-911 Area Operating Funds.
- \$375,000 – Public Works. Repairs and maintenance throughout city-owned buildings.
- \$1,331,099 – 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.
- \$3,427,983 – Public Works. Dedicated street maintenance funded by the transfer from the General Fund as a result of the fire inclusion.

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

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

### 3A Sales Tax Capital Improvement Fund

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

## 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.



## 5 Year Capital Project Plan (2023-2027)

Fund	Project Name	Project #	2023	2024	2025	2026	2027	2023-2027 Total
3A Capital - Building Construction 35-305-	Service Center: Replace Bldg. #2	FAC 08	1,300,000	12,000,000	-	-	-	13,300,000
	THAC Roof Access Replace Chiller 1	FAC 24	-	-	-	145,000	-	145,000
	Courthouse Install Emergency Generator	FAC 30	-	-	-	175,000	-	175,000
	BSC Bld 1 HVAC System Replacement	FAC 49	375,000	-	-	-	-	375,000
	Re-pipe Water Distrib & Sanitary Waste Systems	FAC 53	-	-	-	325,000	-	325,000
	Additional Lighting Upgrades	FAC 54	50,000	-	-	-	-	50,000
	Basement Abatement/Renovation	FAC 58	450,000	-	-	-	-	450,000
	<b>Total 3A Capital - Building Construction 35-305-</b>		<b>2,175,000</b>	<b>12,000,000</b>	<b>-</b>	<b>645,000</b>	<b>-</b>	<b>14,820,000</b>
3A Capital - Downtown 35-								
	Downtown Mobility & Streetscaping Plan	ENG 0007	350,000	-	10,000,000	-	-	10,350,000
	Downtown Mobility & Streetscaping Plan	ENG 0007	750,000	-	10,002,025	-	-	10,752,025
	<b>Total 3A Capital - Downtown</b>		<b>1,100,000</b>	<b>-</b>	<b>20,002,025</b>	<b>-</b>	<b>-</b>	<b>21,102,025</b>
3A Capital - Facilities 35-305-								
	Littleton Center: Replace Ceiling Grid & Lighting	FAC 11	-	1,200,000	-	-	-	1,200,000
	Exterior CMU Seal Coat	FAC 17	75,000	-	-	-	-	75,000
	BSC: Bldg 1 Concrete	FAC 20	85,000	-	-	-	-	85,000
	Courthouse Boiler Replacement	FAC 28	-	-	225,000	-	-	225,000
	Littleton Center Fire Alarm Replacement	FAC 35	-	-	-	125,000	-	125,000
	Library & Courthouse Fire Alarm Control Panel	FAC 44	125,000	-	-	-	-	125,000
	Building Automation Systems - Multiple Facilities	FAC 46	110,000	-	-	-	-	110,000
	Courthouse South Exterior Stairs Renewal	FAC 47	-	-	-	425,000	-	425,000
	Littleton Center HVAC System Replacement (zone 3)	FAC 48	1,500,000	1,000,000	-	-	-	2,500,000
	Courthouse Roof & Gutter Repairs	FAC 50	85,000	-	-	-	-	85,000
	THAC Sanitary Sewer Repairs	FAC 51	135,000	-	-	135,000	-	270,000
	Courthouse Bat Mitigation	FAC 52	50,000	-	-	-	-	50,000
	Replace Branch Wiring & Distr Panels (Bld 1)	FAC 55	-	-	-	-	500,000	500,000
	Renewal of Exterior Wall Finishes	FAC 56	-	-	-	85,000	-	85,000
	Replace Exterior Doors and Windows	FAC 57	-	-	-	140,000	-	140,000
	Re-pipe Water Distrib Systems (Bld 1)	FAC 59	-	-	-	90,000	-	90,000
	Salt Storage	FAC 60	-	900,000	-	-	-	900,000
	Lighting Upgrades (Bld 5)	FAC 61	35,000	-	-	-	-	35,000
	MAU Replacements (2)	FAC 62	-	-	300,000	-	-	300,000
	Bld 5: RTU Replacement	FAC 63	-	-	28,000	-	-	28,000
	Elevator Modernization (Library)	FAC 67	120,000	-	-	-	-	120,000
	Re-pipe Water Distrib Systems (Library)	FAC 68	-	-	-	-	250,000	250,000
	Fire Alarm Panel Replacement/Upgrade	FAC 71	-	-	165,000	-	-	165,000
	Replace Branch Wiring & Distr Panels (MUS)	FAC 72	-	-	-	260,000	-	260,000
	Re-pipe Water Distrib Systems (Museum)	FAC 74	-	-	-	-	65,000	65,000
	Mechanical Systems Replacement (Museum)	FAC 75	-	-	790,000	-	-	790,000
	Interior Flooring Renewal (Courthouse)	FAC 77	-	-	-	-	190,000	190,000
	Replace Branch Wiring & Distr Panels (L Center)	FAC 78	-	-	-	-	500,000	500,000
	ADA Improvements (Geneva Lodge)	FAC 79	-	-	100,000	125,000	-	225,000
	Additional Fall Protection/Roof Safety Install	FAC 80	85,000	-	-	-	-	85,000
	<b>Total 3A Capital - Facilities 35-305-</b>		<b>2,405,000</b>	<b>3,100,000</b>	<b>1,608,000</b>	<b>1,385,000</b>	<b>1,505,000</b>	<b>10,003,000</b>
3A Capital - Grant Match								
	Windermere Bridge over Highline Canal Rplcmt.	ENG 22-21	-	760,129	-	-	-	760,129
	Gallup Street Bridge over Highline Canal Rplcmt.	ENG 24-21	-	-	-	470,000	-	470,000
	Geneva Lodge: Exterior Renovations	FAC 18	-	605,000	-	-	-	605,000
	Fiberoptic Installation	TRNS 001	-	-	200,000	-	-	200,000
	Mineral Station Mobility Improvements	TRNS 040	-	-	412,000	-	-	412,000
	County Line Road Shared Use Path	TRNS 041	-	-	445,000	-	-	445,000
	Church & Prince Intersection Improvements	TRNS 18-14	153,750	-	-	-	-	153,750
	County Line Road - Broadway to University	TRNS 20-14	300,000	-	-	-	-	300,000
	Santa Fe & Mineral Intersection Improvements	TRNS 20-22	1,914,000	-	-	-	-	1,914,000
	Mineral Station East Mobility-shed Improvements	TRNS 21-39	330,000	-	-	-	-	330,000
	<b>Total 3A Capital - Grant Match</b>		<b>2,697,750</b>	<b>1,365,129</b>	<b>1,057,000</b>	<b>470,000</b>	<b>-</b>	<b>5,589,879</b>



## 5 Year Capital Project Plan (2023-2027) Continued

Fund	Project Name	Project #	2023	2024	2025	2026	2027	2023-2027 Total
3A Capital - Grounds - 35-303-								
	Central Control Installation	GRND 02-21	50,000	-	-	-	-	50,000
	Jamison Hill IRR Design (22) and Construction (23)	GRND 03-21	100,000	-	500,000	-	-	600,000
	East Mineral Medians	GRND 04-21	300,000	-	-	-	-	300,000
	Solar Clock Conversion	GRND 17-23	50,000	50,000	-	-	-	100,000
	Sante Fe & Bellevue design and construction	GRND 18-2023	-	-	-	100,000	-	100,000
<b>Total 3A Capital - Grounds - 35-303-</b>			<b>500,000</b>	<b>50,000</b>	<b>500,000</b>	<b>100,000</b>	<b>-</b>	<b>1,150,000</b>
3A Capital - IT 35-160-								
	Equipment Replacement	IT 02	50,000	-	-	-	-	50,000
	Network Infrastructure Upgrade	IT 06	200,000	-	-	-	-	200,000
	Fiberoptic Installation	TRNS 001	-	400,000	-	-	-	400,000
<b>Total 3A Capital - IT 35-160-</b>			<b>250,000</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650,000</b>
3A Capital - Streets 35-302-								
	Main Street & Alamo Ave Bridge Fence Repairs	ENG 20-18	953,000	-	-	-	-	953,000
	County Line Road East RR Bridge Repairs	ENG 21-23	217,000	-	-	-	-	217,000
	Aberdeen Village Neighborhood Reconstruction	ENG 22-04	1,130,000	-	-	-	-	1,130,000
	Windermere Bridge over Highline Canal Rplcmt.	ENG 22-21	135,000	-	-	-	-	135,000
	Prince Street Bridge Fence Repairs	ENG 23-21	643,000	-	-	-	-	643,000
	Gallup Street Bridge over Highline Canal Rplcmt.	ENG 24-21	-	-	-	-	-	-
	Annual Mill & Overlay	ENG XX-03	-	-	-	-	400,000	400,000
	Annual Street Rehabilitation	ENG XX-04	1,360,000	170,000	1,385,000	2,530,000	3,070,000	8,515,000
	Annual Misc. Concrete Project	ENG XX-05	150,000	-	-	-	-	150,000
	Fiberoptic Installation	TRNS 001	250,000	-	-	-	-	250,000
	Traffic Master Plan	TRNS 008	150,000	-	-	-	-	150,000
	Transportation/Corridor Studies	TRNS 020	-	200,000	100,000	200,000	100,000	600,000
	Mineral Station Mobility Improvements	TRNS 040	250,000	-	-	-	-	250,000
	Church & Prince Intersection Improvements	TRNS 18-14	450,000	-	-	-	-	450,000
	Mineral & Platte Canyon Intersection Improvements	TRNS 20-15	300,000	-	-	-	-	300,000
	Bowles & Platte Canyon Intersection Improvements	TRNS 20-16	295,000	-	-	-	-	295,000
	Fiberoptic Installation - Littleton Blvd	TRNS 21-37	-	380,000	-	-	-	380,000
	Mineral Station East Mobility-shed Improvements	TRNS 21-39	435,000	-	-	-	-	435,000
	Broadway & Littleton Blvd Intersection	TRNS 23-34	-	395,000	-	-	-	395,000
	Broadway & Mineral Ave Intersection	TRNS 24-32	-	-	395,000	-	-	395,000
<b>Total 3A Capital - Streets 35-302-</b>			<b>6,718,000</b>	<b>1,145,000</b>	<b>1,880,000</b>	<b>2,730,000</b>	<b>3,570,000</b>	<b>16,043,000</b>
<b>Total 3A Fund</b>			<b>15,845,750</b>	<b>18,060,129</b>	<b>25,047,025</b>	<b>5,330,000</b>	<b>5,075,000</b>	<b>69,357,904</b>
ARPA Fund 30-								
	Enterprise Resource Planning (ERP)	IT 12	3,000,000	-	-	-	-	3,000,000
	Cyber Security	IT 13	200,000	200,000	-	-	-	400,000
	Physical Security	IT 14	100,000	-	-	-	-	100,000
<b>Total ARPA Fund 30-</b>			<b>3,300,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>
Capital Projects Fund - Facilities 34-177-								
	BSC: Bldg #5 CMU Maintenance/Reseal	FAC	75,000	-	-	-	-	75,000
	Courthouse: Windows	FAC 01	-	-	185,000	-	-	185,000
	Littleton Center: Interior Signage	FAC 05	-	150,000	-	-	-	150,000
	Littleton Facilities: HVAC Design	FAC 06	-	-	175,000	-	-	175,000
	General Building Maintenance	FAC 07	375,000	275,000	320,000	325,000	325,000	1,620,000
	Courthouse Exterior Brick	FAC 26	-	-	95,000	-	-	95,000
	Littleton Center Concrete Replacement	FAC 32	85,000	-	-	-	-	85,000
	Library roof	FAC 43	-	-	250,000	-	-	250,000
	Littleton Center Exterior Stairs (north) Repair	FAC 45	-	35,000	-	-	-	35,000
	Littleton Center HVAC Ssystem Replacement (zone 3)	FAC 48	-	375,000	-	-	-	375,000
	Museum Roof Replacement	FAC 69	-	-	-	550,000	-	550,000
<b>Total Capital Projects Fund - Facilities 34-177-</b>			<b>535,000</b>	<b>835,000</b>	<b>1,025,000</b>	<b>875,000</b>	<b>325,000</b>	<b>3,595,000</b>
Capital Projects Fund - Fleet 34-305-								
	Fleet Replacement Vehicles	FLT 01	725,000	775,000	770,000	770,000	-	3,040,000
<b>Total Capital Projects Fund - Fleet 34-305-</b>			<b>725,000</b>	<b>775,000</b>	<b>770,000</b>	<b>770,000</b>	<b>-</b>	<b>3,040,000</b>
Capital Projects Fund - IT 34-160-								
	Radios: Police and Public Works	IT 01	152,480	152,480	-	-	-	304,960
	Communications Equipment Replacement (E-911)	IT 03	103,000	103,000	103,000	103,000	103,000	515,000
	PCs/Infrastructure/Police Mobile (non-capital)	IT 05	160,000	160,000	160,000	160,000	-	640,000
	Network Infrastructure Upgrade	IT 06	-	50,000	50,000	50,000	-	150,000
	SAN Upgrade	IT 07	50,000	40,000	40,000	40,000	-	170,000
	Server/Storage Replacements	IT 08	-	80,000	70,000	70,000	-	220,000
<b>Total Capital Projects Fund - IT 34-160-</b>			<b>465,480</b>	<b>585,480</b>	<b>423,000</b>	<b>423,000</b>	<b>103,000</b>	<b>1,999,960</b>

## 5 Year Capital Project Plan (2023-2027) Continued

Fund	Project Name	Project #	2023	2024	2025	2026	2027	2023-2027 Total
Capital Projects Fund - Leases 34-171-								
	Courthouse Lease (LBA)	COURT 01	218,860	217,014	-	-	-	435,874
<b>Total Capital Projects Fund - Leases 34-171-</b>			<b>218,860</b>	<b>217,014</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>435,874</b>
Capital Projects Fund - Police 34-201-								
	Police Equipment Replacement	POL 02	106,723	109,391	112,126	114,929	-	443,169
<b>Total Capital Projects Fund - Police 34-201-</b>			<b>106,723</b>	<b>109,391</b>	<b>112,126</b>	<b>114,929</b>	<b>-</b>	<b>443,169</b>
Capital Projects Fund - Streets 34-302-								
	ADA Improvements - Right of Way	ENG 0004	100,000	90,000	50,000	100,000	100,000	440,000
	Traffic Operations Center	TRNS 23-32	-	-	-	-	30,000	30,000
	Traffic Calming	TRNS XX-31	25,000	25,000	25,000	25,000	25,000	125,000
<b>Total Capital Projects Fund - Streets 34-302-</b>			<b>125,000</b>	<b>115,000</b>	<b>75,000</b>	<b>125,000</b>	<b>155,000</b>	<b>595,000</b>
Capital Reserve Fund 34-306-								
	Aberdeen Village Neighborhood Reconstruction	ENG 22-04	150,000	-	-	-	-	150,000
	Bowles Ave Concrete Improvements	ENG 23-06	-	70,000	955,000	-	-	1,025,000
	Gallup Street Bridge over Highline Canal Rplcmt.	ENG 24-21	-	350,000	-	-	-	350,000
	Euclid Ave Reconstruction-Windemere to Gallup	ENG 25-04.1	-	-	50,000	500,000	-	550,000
	Sterne Park Neighborhood Reconstruction	ENG 25-04.2	-	-	100,000	450,000	-	550,000
	Littleton Courthouse Neighborhood Reconstruction	ENG 26-04	-	-	-	100,000	1,365,000	1,465,000
	Annual Mill & Overlay	ENG XX-03	-	1,375,000	80,000	1,555,000	1,255,000	4,265,000
	Annual Street Rehabilitation	ENG XX-04	-	-	1,000,000	-	-	1,000,000
	Annual Misc. Concrete Project	ENG XX-05	-	-	290,000	-	150,000	440,000
	Annual Bridge Repairs	ENG XX-20	-	250,000	200,000	200,000	200,000	850,000
	Personnel Costs - Street Division	STR 00	477,561	501,439	526,511	552,837	580,478	2,638,826
	Annual Local Street Resurfacing & Maint.	STR XX-08	320,000	330,000	340,000	350,000	360,000	1,700,000
	Traffic Infrastructure Improvements	TRNS 009	135,000	150,000	150,000	150,000	150,000	735,000
	Centracs System-to-System Connectivity	TRNS 010	15,000	-	-	-	-	15,000
	Future Safe Routes To School Projects	TRNS 026	-	-	-	-	-	-
	Traffic Signal Pole Replacement	TRNS 20-12	1,668,000	-	150,000	150,000	-	1,968,000
	Slaughterhouse Gulch Park Trail Connection	TRNS 21-35	560,000	-	-	-	-	560,000
<b>Total Capital Reserve Fund 34-306-</b>			<b>3,325,561</b>	<b>3,026,439</b>	<b>3,841,511</b>	<b>4,007,837</b>	<b>4,060,478</b>	<b>18,261,826</b>
<b>Total All Capital Projects Fund (Fund 34)</b>			<b>6,976,624</b>	<b>7,218,324</b>	<b>7,876,637</b>	<b>8,015,766</b>	<b>6,443,478</b>	<b>36,530,829</b>
Conservation Trust Fund 14-								
	Sorter Replacement	LIB 02	-	250,000	-	-	-	250,000
	Permanent Exhibit Redesign	MUS 02	-	125,000	-	-	-	125,000
	Collections Cabinets	MUS 04	10,000	10,000	10,000	-	-	30,000
	Museum Roof Replacement	MUS 06	-	-	-	-	-	-
	Parkland Maintenance	OS 01	100,000	100,000	100,000	100,000	100,000	500,000
	South Platte Park	OS 02	83,357	50,000	50,000	50,000	50,000	283,357
	Rent (State Land Board - Depot Art Center)	OS 03	22,175	22,840	23,525	24,231	-	92,771
<b>Conservation Trust Fund 14-</b>			<b>215,532</b>	<b>22,840</b>	<b>23,525</b>	<b>24,231</b>	<b>-</b>	<b>1,281,128</b>
Consolidated Special Revenues 15-								
	Video Equipment	COMM 01	39,000	41,998	43,048	44,124	-	168,170
<b>Total Consolidated Special Revenues 15-</b>			<b>39,000</b>	<b>41,998</b>	<b>43,048</b>	<b>44,124</b>	<b>-</b>	<b>168,170</b>
Contributed Capital								
	Rangeview Gulch Detention	STM 02	-	-	500,000	-	-	500,000
	Jackass Gulch Stream Stabilization	STM 21-73	675,000	-	-	-	-	675,000
	Fiberoptic Installation	TRNS 001	150,000	-	-	-	-	150,000
	Mineral Station Mobility Improvements	TRNS 040	-	-	-	-	-	-
	Mineral & Platte Canyon Intersection Improvements	TRNS 20-15	270,000	-	-	-	-	270,000
	Santa Fe & Mineral Intersection Improvements	TRNS 20-22	20,000	-	-	-	-	20,000
	Mineral Station East Mobility-shed Improvements	TRNS 21-39	200,000	-	-	-	-	200,000
	Santa Fe & Prince/Crestline Improvements	TRNS 22-33	55,000	-	-	-	-	55,000
<b>Total Contributed Capital</b>			<b>1,370,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>1,870,000</b>

## 5 Year Capital Project Plan (2023-2027) Continued

Fund	Project Name	Project #	2023	2024	2025	2026	2027	2023-2027 Total
General Fund 01-								
	Other Equipment		38,000	-	-	-	-	-
<b>Total General Fund 01-</b>			<b>38,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Geneva Village 45-								
	Geneva Village Building Improvements	GV 01	20,000	20,000	20,000	20,000	20,000	100,000
<b>Total Geneva Village 45-</b>			<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>100,000</b>
Grant - Federal 16-								
	Fiberoptic Installation	TRNS 001	-	-	800,000	-	-	800,000
	Bowles Ave/Littleton Blvd Corridor Study	TRNS 021	-	-	-	1,200,000	-	1,200,000
	Mineral Station Mobility Improvements	TRNS 040	-	-	2,153,000	-	-	2,153,000
	County Line Road Shared Use Path	TRNS 041	-	-	2,700,000	-	-	2,700,000
	County Line Road - Broadway to University	TRNS 20-14	500,000	-	-	-	-	500,000
	Mineral & Platte Canyon Intersection Improvements	TRNS 20-15	557,588	-	-	-	-	557,588
	Bowles & Platte Canyon Intersection Improvements	TRNS 20-16	1,450,000	-	-	-	-	1,450,000
	Santa Fe & Mineral Intersection Improvements	TRNS 20-22	7,700,000	-	-	-	-	7,700,000
	Broadway & Littleton Blvd Intersection	TRNS 23-34	216,000	1,224,000	-	-	-	1,440,000
	Broadway & Mineral Ave Intersection	TRNS 24-32	202,500	-	1,147,500	-	-	1,350,000
<b>Total Grant - Federal 16-</b>			<b>10,626,088</b>	<b>1,224,000</b>	<b>6,800,500</b>	<b>1,200,000</b>	<b>-</b>	<b>19,850,588</b>
Grant - Local 16-								
	Courthouse South Exterior Stairs Renewal	FAC 47	-	-	-	250,000	-	250,000
	Rangeview Gulch Detention	STM 02	-	-	350,000	-	-	350,000
	Slaughterhouse Gulch Park Trail Connection	TRNS 21-35	-	253,564	-	-	-	253,564
<b>Total Grant - Local 16-</b>			<b>-</b>	<b>253,564</b>	<b>350,000</b>	<b>250,000</b>	<b>-</b>	<b>853,564</b>
Grant - State 16-								
	Windermere Bridge over Highline Canal Rplcmt.	ENG 22-21	-	1,240,518	-	-	-	1,240,518
	Gallup Street Bridge over Highline Canal Rplcmt.	ENG 24-21	-	-	-	1,350,000	-	1,350,000
	Skunk Hollow Pond for Regional Downtown Area	STM 18	-	500,000	-	-	-	500,000
	Future Safe Routes To School Projects	TRNS 026	-	-	120,000	-	-	120,000
	Church & Prince Intersection Improvements	TRNS 18-14	615,000	-	-	-	-	615,000
	Mineral Station East Mobility-shed Improvements	TRNS 21-39	1,320,000	-	-	-	-	1,320,000
	Traffic Operations Center	TRNS 23-32	-	-	-	-	120,000	120,000
<b>Total Grant - State 16-</b>			<b>1,935,000</b>	<b>1,740,518</b>	<b>120,000</b>	<b>1,350,000</b>	<b>120,000</b>	<b>5,265,518</b>
HUTF 34-171-5321								
	Pavement Management Planning	ENG 0001	-	-	70,000	-	-	70,000
	Pavement Management Design - Misc.	ENG 0002	25,000	25,000	25,000	25,000	25,000	125,000
	Contingency for Coop./Devel/Cost Share pjcts.	ENG 0006	60,000	75,000	75,000	75,000	75,000	360,000
	Aberdeen Village Neighborhood Reconstruction	ENG 22-04	-	565,000	-	-	-	565,000
	Sterne Park Neighborhood Reconstruction	ENG 25-04.2	-	-	-	550,000	-	550,000
	Annual Surface Sealing Project	ENG XX-02	750,000	-	750,000	-	800,000	2,300,000
	Annual Misc. Concrete Project	ENG XX-05	640,000	890,000	710,000	1,050,000	900,000	4,190,000
<b>Total HUTF 34-171-5321</b>			<b>1,475,000</b>	<b>1,555,000</b>	<b>1,630,000</b>	<b>1,700,000</b>	<b>1,800,000</b>	<b>8,160,000</b>
Impact Fees - Facilities 24-								
	Facility Improvements	FAC 02	-	160,000	-	-	-	160,000
	Bellevue Service Ctr.: Bldg #1 RTU Replacements	FAC 16	135,000	-	-	-	-	135,000
	Courthouse West Door Replacement	FAC 27	-	-	20,000	-	-	20,000
	Building Automation Systems - Multiple Facilities	FAC 46	-	102,000	-	-	-	102,000
	Littleton Center HVAC Ssystem Replacement (zone 3)	FAC 48	-	500,000	-	-	-	500,000
	Dispenser, Monitoring Systems Upgrades	FAC 64	150,000	-	-	-	-	150,000
	Elevator Modernization (Courthouse)	FAC 65	185,000	-	-	-	-	185,000
	West Stair/Sidewalk Re-Design	FAC 66	-	-	275,000	-	-	275,000
	Lighting Upgrades (Museum)	FAC 70	-	-	175,000	-	-	175,000
	Elevator Modernization (Museum)	FAC 73	-	-	-	165,000	-	165,000
<b>Total Impact Fees - Facilities 24-</b>			<b>470,000</b>	<b>762,000</b>	<b>470,000</b>	<b>165,000</b>	<b>-</b>	<b>1,867,000</b>

## 5 Year Capital Project Plan (2023-2027) Continued

Fund	Project Name	Project #	2023	2024	2025	2026	2027	2023-2027 Total
Impact Fees - Library 23-								
	Cultural Campus Connection	MUS 05	400,000	-	-	-	-	400,000
<b>Total Impact Fees - Library 23-</b>			<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>
Impact Fees - Multimodal 26-								
	Mineral Station Mobility Improvements	TRNS 040	-	-	100,000	-	-	100,000
	County Line Road Shared Use Path	TRNS 041	-	-	-	100,000	-	100,000
	Slaughterhouse Gulch Park Trail Connection	TRNS 21-35	70,000	-	-	-	-	70,000
	Bicycle/Pedestrian Master Plan Update	TRNS 23-33	-	100,000	-	-	-	100,000
<b>Total Impact Fees - Multimodal 26-</b>			<b>70,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>370,000</b>
Impact Fees - Museum 21-								
	Cultural Campus Connection	MUS 05	760,000	-	-	-	-	760,000
	Lighting Upgrades (Museum)	FAC 70	-	-	175,000	-	-	175,000
<b>Total Impact Fees - Museum 21-</b>			<b>760,000</b>	<b>-</b>	<b>175,000</b>	<b>-</b>	<b>-</b>	<b>935,000</b>
Impact Fees - Transportation 25-								
	Bowles Ave/Littleton Blvd Corridor Study	TRNS 021	-	-	-	300,000	-	300,000
	County Line Road - Broadway to University	TRNS 20-14	520,000	-	-	-	-	520,000
	Broadway & Littleton Blvd Intersection	TRNS 23-34	-	160,000	-	-	-	160,000
	Broadway & Mineral Ave Intersection	TRNS 24-32	-	22,500	127,500	-	-	150,000
	Transportation Master Plan Update	TRNS 25-32	-	150,000	-	-	-	150,000
<b>Total Impact Fees - Transportation 25-</b>			<b>520,000</b>	<b>332,500</b>	<b>127,500</b>	<b>300,000</b>	<b>-</b>	<b>1,280,000</b>
<b>Total All Impact Fees</b>			<b>2,220,000</b>	<b>1,194,500</b>	<b>872,500</b>	<b>565,000</b>	<b>-</b>	<b>4,852,000</b>
Open Space Fund 19-								
	Capital Projects - SSPR	OS 04	50,000	50,000	50,000	50,000	-	200,000
	SSPR Contract	OS 05	390,809	401,545	412,584	423,933	-	1,628,871
	Reynolds Landing	OS 06	1,300,000	-	-	-	-	1,300,000
	Highline Canal Conservancy	OS 07	20,000	20,000	20,000	20,000	20,000	100,000
	Berry Park	OS 10	-	-	-	-	-	-
	Ida Park Playground	OS 11	-	-	-	-	-	-
	Southbridge Park Ballfield, Playground	OS 12	-	-	-	-	-	-
	Major Trail Wayfinding	OS 13	-	-	-	-	-	-
	Slaughterhouse Gulch Park Improvements	OS 14	-	-	-	-	-	-
	Harlow Park	OS 15	-	-	-	-	-	-
	Jackass Hill Park	OS 16	-	-	-	-	-	-
	Sterne Park	OS 17	-	-	-	-	-	-
	Trailmark Park	OS 18	-	-	-	-	-	-
	Trail Connections Study	OS 19	-	-	-	-	-	-
	Superchi	OS 20	1,500,000	-	-	-	-	1,500,000
	Ketring Lake/Park	OS 22	900,000	-	-	-	-	900,000
<b>Total Open Space Fund 19-</b>			<b>4,160,809</b>	<b>471,545</b>	<b>482,584</b>	<b>493,933</b>	<b>20,000</b>	<b>5,628,871</b>

## 5 Year Capital Project Plan (2023-2027) Continued

Fund	Project Name	Project #	2023	2024	2025	2026	2027	2023-2027 Total
<b>Sewer Utility Enterprise 41-</b>								
	Wastewater Treatment Plant Capital Projects	<i>SAN 01</i>	8,287,698	7,427,500	5,532,864	6,413,085	7,439,787	35,100,934
	Interceptor Rehabilitation	<i>SAN 03</i>	1,200,000	1,000,000	1,000,000	1,700,000	1,200,000	6,100,000
	Sewer Rehabilitation	<i>SAN 04</i>	1,015,000	415,000	415,000	415,000	415,000	2,675,000
	Sewer Replacement or New	<i>SAN 05</i>	1,029,000	525,000	525,000	525,000	525,000	3,129,000
	Lift Stations	<i>SAN 06</i>	-	-	-	15,000	60,000	75,000
	Studies/Consulting	<i>SAN 07</i>	150,000	-	150,000	-	150,000	450,000
<b>Total Sewer Utility Enterprise 41-</b>			<b>11,681,698</b>	<b>9,367,500</b>	<b>7,622,864</b>	<b>9,068,085</b>	<b>9,789,787</b>	<b>47,529,934</b>
<b>Storm Enterprise 42-</b>								
	Rangeview Gulch Box Culvert	<i>STM 01</i>	-	750,000	800,000	-	-	1,550,000
	Rangeview Gulch Detention	<i>STM 02</i>	-	250,000	450,000	-	-	700,000
	Lowell/Wynetka Pipe Rehabilitation	<i>STM 03</i>	-	-	20,000	-	-	20,000
	Inlet Replacements: Broadway/7134 Acoma, Etc.	<i>STM 05</i>	-	-	15,000	-	-	15,000
	Trailmark Underdrains	<i>STM 07</i>	150,000	150,000	150,000	150,000	-	600,000
	Rafferty Gardens Storm Sewer	<i>STM 12</i>	-	-	60,000	-	-	60,000
	W. Berry Ave @ Bow Mar Dr. Sump	<i>STM 13</i>	-	-	-	20,000	-	20,000
	S. Logan E. Jamison Inlet	<i>STM 15</i>	-	-	20,000	-	-	20,000
	Pipe Rehab @ Prentice & Huron	<i>STM 16</i>	-	-	100,000	-	-	100,000
	Highline Canal, WQ Berms	<i>STM 19</i>	-	-	100,000	-	-	100,000
	Concrete (Stormwater)	<i>STM 20</i>	50,000	50,000	50,000	50,000	-	200,000
	Jackass Gulch FHAD Update	<i>STM 21</i>	100,000	-	-	-	-	100,000
	Jackass Gulch Stream Stabilization	<i>STM 21-73</i>	675,000	-	-	-	-	675,000
	Highline Canal Maintenance	<i>STM 23</i>	20,000	20,000	20,000	20,000	-	80,000
	Public Pond Maintenance	<i>STM 24</i>	10,000	10,000	-	-	-	20,000
	Sheri Lane - Add Storm Sewer	<i>STM 25</i>	-	-	50,000	-	-	50,000
	Lakeview Dr./Keting Park Entrance Flooding	<i>STM 26</i>	-	-	-	20,000	-	20,000
	Erosion at Lee Gulch/Prince	<i>STM 29</i>	-	100,000	-	-	-	100,000
	Household Hazardous Waste Event	<i>STM 30</i>	25,000	25,000	25,000	25,000	-	100,000
	Slaughterhouse Gulch Floodplain Study	<i>STM 31</i>	-	50,000	-	-	-	50,000
	Elati/Euclid/Acoma Storm Sewer	<i>STM 32</i>	300,000	-	-	-	-	300,000
	Undefined Stormwater Projects	<i>STM 70</i>	100,000	100,000	150,000	100,000	-	450,000
<b>Total Storm Enterprise 42-</b>			<b>1,430,000</b>	<b>1,505,000</b>	<b>2,010,000</b>	<b>385,000</b>	<b>-</b>	<b>5,330,000</b>
<b>Total Capital</b>			<b>59,858,501</b>	<b>40,848,373</b>	<b>51,286,099</b>	<b>26,252,206</b>	<b>21,448,265</b>	<b>196,489,635</b>

## Project Details 2023

**Capital Improvement Plan**  
**City of Littleton, Colorado**

2023 thru 2027

Department PW - Engineering - ENG  
 Contact CIP Program Manager - Gunn  
 Type Improvement  
 Useful Life  
 Category Street Reconstruction

Project # ENG 22-04  
 Project Name Aberdeen Village Neighborhood Reconstruction

## Description

Total Project Cost: \$1,845,000

As part of pavement condition evaluations, the City identifies the locations of streets that do not currently or soon will not minimum quality standards. The street reconstruction project includes the replacement of portion of the city's street system. Streets typically reconstructed are those in excess of 30 years old and are in need of total replacement. The entire pavement section is replaced, underground utilities are improved as necessary, new curb & gutter is constructed where it does not already exist or has deteriorated. Often private utilities such as gas mains are replaced at the same time.

## Justification

Expenditures	2023	2024	2025	2026	2027	Total
Planning/Design	150,000					150,000
Construction/Maintenance	1,130,000	565,000				1,695,000
<b>Total</b>	<b>1,280,000</b>	<b>565,000</b>				<b>1,845,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
3A Capital - Streets 35-302-	1,130,000					1,130,000
Capital Reserve Fund 34-306-	150,000					150,000
HUTF 34-171-5321		565,000				565,000
<b>Total</b>	<b>1,280,000</b>	<b>565,000</b>				<b>1,845,000</b>

## Budget Impact/Other

34-306-7899

Project Details 2023

Capital Improvement Plan  
City of Littleton, Colorado

2023 thru 2027

Department PW - Facilities - FAC  
Contact Fleet & Facilities Mgr - Brown  
Type Improvement  
Useful Life  
Category Buildings

Project #	FAC 22
Project Name	ADA Improvements - Facilities

Description	Total Project Cost: \$600,000
Implementation of the ADA Transition Plan to upgrade publicly-accessible facilities to meet ADA standards. The amount is based on setting aside some level of annual funds to address the millions of dollars of needs. The project not being funded could result in Department of Justice action or lawsuits forcing the city accommodate immediate ADA changes forcing the city to spend millions in the next 5 years. This project has been required by the federal government since 1992. The ADA transition Plan will be complete (the paper plan) by December 2021. These funds are to be dedicated annually to begin addressing the millions of dollars of ADA needs in the city. This is a step in setting aside annual funds to work on accommodations and show a commitment to having and executing a plan, the primary threshold for Department of Justice compliance. The amount requested is a number that will allow projects to proceed but not asking to correct all the city problems in a given year or decade.	

Justification

Prior	Expenditures	2023	2024	2025	2026	2027	Total
200,000	Construction/Maintenance	100,000	100,000	100,000	100,000		400,000
Total	Total	100,000	100,000	100,000	100,000		400,000

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
200,000	UNFUNDED	100,000	100,000	100,000	100,000		400,000
Total	Total	100,000	100,000	100,000	100,000		400,000

Budget Impact/Other



Project Details 2023

Capital Improvement Plan  
City of Littleton, Colorado

2023 thru 2027

Department Open Space - OS  
Contact PW Director - Reester  
Type Improvement  
Useful Life  
Category Parks/Playground

Project #	OS 20
Project Name	Superchi

Description	Total Project Cost: \$1,510,000
In 2005 the City of Littleton acquired the 11-acre site from the Superchi family, who farmed the area for decades. The site also served as the headquarters for the construction company operations owned by the family. The property survived the 1965 South Platte River Flood. Though the Superchis sold the property to the city 15 years ago, they retained rights to a home in the middle of the park. The family matriarch Barbara Superchi passed away in 2018 and the city took possession of the house. In 2020 the city secured ACOS grant for design and coordination with Reynolds Landing.	

Justification

Prior	Expenditures	2023	2024	2025	2026	2027	Total
10,000	Construction/Maintenance	1,500,000					1,500,000
Total	Total	1,500,000					1,500,000

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
10,000	Open Space Fund 19-	1,500,000					1,500,000
Total	Total	1,500,000					1,500,000

Budget Impact/Other

## 5 Year Unfunded Capital Projects List

Unfunded Projects	Project Name	Project #	2023	2024	2025	2026	2027	2023-2027 Total
	ADA Improvements - Right of Way	ENG 0004	900,000	910,000	950,000	900,000	900,000	4,560,000
	Bridge Reserve Buildup	ENG 0005	300,000	300,000	300,000	300,000	300,000	1,500,000
	Annual Surface Sealing Project	ENG XX-02	-	500,000	-	500,000	-	1,000,000
	Facility Improvements	FAC 02	640,000	-	-	-	-	640,000
	Bowles Barn Brick Repair	FAC 23	-	-	50,000	-	-	50,000
	Courthouse Carpet/Hardware Floors	FAC 29	-	-	45,000	-	-	45,000
	Courthouse Emergency Install Upgrade	FAC 31	-	-	30,000	-	-	30,000
	Littleton Center Concrete Replacement	FAC 32	-	-	200,000	-	-	200,000
	Littleton Center Seal Exterior Brick	FAC 33	-	-	75,000	-	-	75,000
	Littleton Center Glaze Courtyard Windows	FAC 34	-	-	80,000	-	-	80,000
	Bemis House Electrical Update	FAC 36	-	-	75,000	-	-	75,000
	Romancing the Bean Heater Replacement	FAC 37	-	-	20,000	-	-	20,000
	Library Collections Air Handlers	FAC 41	-	-	250,000	-	-	250,000
	Library Parking Lot	FAC 42	-	-	280,000	-	-	280,000
	Courthouse Roof & Gutter Repairs	FAC 50	-	-	-	145,000	-	145,000
	(23)	GRND 03-21	-	300,000	-	-	-	300,000
	East Mineral Medians	GRND 04-21	-	3,000,000	-	-	-	3,000,000
	Median Renovations	GRND 05-21	20,000	-	-	-	-	20,000
	Federal Blvd Medians	GRND 15-21	-	30,000	500,000	-	-	530,000
	Bowles Avenue Medians	GRND 16-21	-	60,000	1,000,000	-	-	1,060,000
	Equipment Replacement	IT 02	-	200,000	205,000	210,000	200,000	815,000
	PCs/Infrastructure/Police Mobile (non-capital)	IT 05	20,000	20,000	20,000	20,000	180,000	260,000
	Network Infrastructure Upgrade	IT 06	10,000	60,000	61,500	63,038	64,614	259,152
	Fiber Network Between Crucial Facilities	IT 11	-	-	100,000	100,000	100,000	300,000
	Audio Visual	IT 16	30,000	-	276,000	-	50,000	356,000
	Radio Replacements	IT 17	-	-	1,560,309	-	-	1,560,309
	Development of Nature-Play Island	MUS 03	-	75,000	95,000	-	-	170,000
	Police Equipment Replacement	POL 02	-	-	-	-	117,802	117,802
	Fiberoptic Installation	TRNS 001	-	-	-	-	450,000	450,000
	Traffic Infrastructure Improvements	TRNS 009	40,000	50,000	50,000	50,000	-	190,000
	Traffic Signal System Reconstruction	TRNS 012	200,000	200,000	200,000	200,000	210,000	1,010,000
	Pedestrian & Bicycle Improvements	TRNS 024	80,000	80,000	110,000	110,000	120,000	500,000
	Future Safe Routes To School Projects	TRNS 026	-	-	30,000	-	-	30,000
	Permanent Exhibit Redesign	MUS 02	125,000	-	-	-	-	-
<b>Total ALL Unfunded Capital</b>			<b>2,365,000</b>	<b>5,785,000</b>	<b>6,562,809</b>	<b>2,598,038</b>	<b>2,692,416</b>	<b>19,878,263</b>



Photo by Jim Simons

**Other Information**

## Long-Range Financial Plan

### Overview

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

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

### Process

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

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

### General Fund Assumptions

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

- The local and global economies will continue rebound in 2023 to pre-COVID-19 levels and resume growth in the short term thereafter.
- Operating expenditures will not exceed operating revenues plus an increase for employee compensation
- As a result of the fire inclusion election, more than \$3 million will be transferred from the General Fund to the Capital Projects Reserve Account annually beginning in 2020 and each year thereafter (dedicated to street maintenance).
- The ending fund balance is projected to be higher than the policy of 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.

**Five-Year Projections – Moving Forward**

The following conclusions are drawn from the five-year projections:

- Increased sales and use taxes from new commercial and residential development will assist to fund future general operations.
- A recovering economy will provide opportunities for growth; however, a demand for increased services requires prioritization of needs.
- Operating expenditure growth is increasing at a higher rate than operating revenue growth. Additional revenues, reduced expenditures, or a combination will be needed to sustain the current levels of services.

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

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

**City of Littleton**  
**General Fund Sources / Uses**  
**2021-2027 Financial Projections**

	Audited 2021 Actual	Adopted 2022 Budget	Revised 2022 Estimate	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>REVENUES</b>								
Taxes:								
Sales & Use Tax								
Retail Sales	\$ 35,835,527	\$ 33,572,348	\$ 39,766,413	\$ 41,158,237	\$ 42,598,775	\$ 44,089,732	\$ 45,632,873	\$ 47,230,024
General Use Tax	1,364,135	1,500,000	1,298,388	1,400,000	1,450,000	1,500,000	1,550,000	1,600,000
Motor Vehicle	3,131,078	2,520,000	3,194,379	3,194,379	3,258,267	3,323,432	3,389,901	3,457,699
Total Sales & Use Tax	40,330,740	\$ 37,592,348	\$ 44,259,180	\$ 45,752,616	\$ 47,307,042	\$ 48,913,164	\$ 50,572,774	\$ 52,287,723
Property	1,970,302	\$ 2,137,571	\$ 2,137,657	\$ 2,180,410	\$ 2,224,018	\$ 2,268,498	\$ 2,313,868	\$ 2,360,145
Specific Ownership	138,960	137,882	137,882	141,727	155,681	158,795	161,971	165,210
Cigarette	225,034	208,000	208,000	208,000	208,000	208,000	208,000	208,000
Franchise Fees	2,329,639	2,339,992	2,477,244	2,526,789	2,577,325	2,628,872	2,681,449	2,735,078
License and Permits	1,460,619	1,765,810	1,276,475	1,276,475	1,302,005	1,328,045	1,354,606	1,381,698
Intergovernmental	940,837	932,220	947,940	1,037,940	1,074,268	1,111,867	1,150,782	1,191,059
Charges for Services	1,090,649	1,366,750	1,056,170	1,083,820	1,017,434	1,037,783	1,058,539	1,079,710
Fines	150,295	325,000	150,000	250,000	357,500	503,250	553,575	608,933
Investment Earnings	(121,741)	254,716	200,000	200,000	204,000	208,080	212,242	216,487
Miscellaneous	1,174,172	1,013,400	894,276	920,361	920,361	920,361	920,361	920,361
Total Revenues	\$49,689,506	\$ 48,073,689	\$ 53,744,824	\$ 55,578,138	\$ 57,347,634	\$ 59,286,715	\$ 61,188,166	\$ 63,154,404
<b>EXPENDITURES</b>								
Salary - Regular	\$23,291,996	\$ 25,259,697	\$ 26,126,372	\$ 27,398,511	\$ 28,494,451	\$ 29,634,229	\$ 30,819,598	\$ 32,052,382
Overtime	988,161	882,386	882,386	907,663	943,970	981,729	1,020,998	1,061,838
Soc Sec/Mcare/Work Comp	1,721,125	1,707,947	1,707,947	1,969,909	2,048,705	2,130,653	2,215,879	2,304,514
Insurance Benefits	3,789,000	4,140,185	4,140,185	4,575,498	4,987,293	5,386,276	5,817,178	6,166,209
Retirement Benefits	1,801,838	1,939,187	1,939,187	2,397,635	2,493,540	2,593,282	2,697,013	2,804,894
Misc Benefits	128,141	140,521	140,521	141,138	142,549	143,974	145,414	146,868
Collection Materials	266,040	272,715	321,121	335,295	338,648	342,034	345,454	348,909
Supplies Other Special	218,784	235,000	235,000	315,222	318,374	321,558	324,774	328,022
Hardware/Software Maintenance	1,005,681	1,408,610	1,415,661	2,152,000	2,195,040	2,538,941	2,589,720	2,641,514
Learning & Education	181,965	340,000	340,000	425,850	425,850	425,850	425,850	425,850
Personnel Recruitment	39,572	90,000	90,000	70,500	70,500	70,500	70,500	70,500
Uniforms and PPE	73,480	68,980	68,980	67,330	68,677	70,051	71,452	72,881
Civic Programs	488,654	771,350	771,350	895,885	895,885	895,885	895,885	895,885
Telecommunications	482,899	517,000	756,192	616,000	634,480	653,514	673,119	693,313
Professional/Consulting Fees	2,550,922	2,602,160	3,176,417	3,382,881	2,745,724	2,800,638	2,856,651	2,913,784
Street Lighting	924,510	1,110,550	1,110,550	1,110,550	1,154,972	1,201,171	1,249,218	1,299,187
Utilities	791,922	975,101	975,101	975,101	1,004,354	1,034,485	1,065,520	1,097,486
Fleet Maintenance Charges	430,250	462,000	462,000	1,333,833	1,923,010	1,961,470	2,000,699	2,040,713
Other Equipment Maintenance	158,780	230,800	230,800	61,000	62,220	63,464	64,733	66,028
P&L Insurance	800,000	840,000	640,000	682,000	716,100	751,905	789,500	828,975
Historic Unspent Budget	-	-	(500,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
All Other Accounts	2,550,233	2,264,823	2,391,617	2,515,913	2,541,072	2,566,483	2,592,148	2,618,069
Total Expenditures	\$42,683,953	\$ 46,259,012	\$ 47,421,387	\$ 52,029,714	\$ 53,905,414	\$ 56,268,092	\$ 58,431,303	\$ 60,577,821
<b>OTHER FINANCING SOURCES/(USES)</b>								
Transfer In/Out - Ins Fund	(26,000)	-	-	-	-	-	-	-
Transfer Out - Capital Projects (Fire)	(3,158,900)	(3,177,500)	(3,177,500)	(3,427,983)	(3,578,814)	(3,679,021)	(3,770,997)	(3,865,272)
Transfer Out - Geneva Village	(50,000)	(103,403)	(103,403)	(97,765)	(27,000)	(30,000)	(34,000)	(34,000)
Total Other Fin Sources/(Uses)	(3,234,900)	\$ (3,280,903)	\$ (3,280,903)	\$ (3,525,748)	\$ (3,605,814)	\$ (3,709,021)	\$ (3,804,997)	\$ (3,899,272)
Total Revenues	\$ 49,689,506	\$ 48,073,689	\$ 53,744,824	\$ 55,578,138	\$ 57,347,634	\$ 59,286,715	\$ 61,188,166	\$ 63,154,404
Total Expenditures	\$ 45,918,853	\$ 49,539,915	\$ 50,702,290	\$ 55,555,462	\$ 57,511,228	\$ 59,977,113	\$ 62,236,300	\$ 64,477,093
Net Cash Flow	\$3,770,653	(\$1,466,226)	\$ 3,042,534	\$22,676	(\$163,594)	(\$690,398)	(\$1,048,134)	(\$1,322,689)
FUND BALANCE BEG. OF YR	\$ 14,355,720	\$ 12,759,878	\$ 18,126,373	\$ 21,168,907	\$ 21,191,583	\$ 21,027,988	\$ 20,337,590	\$ 19,289,457
FUND BALANCE END OF YR	\$ 18,126,373	\$ 11,293,652	\$ 21,168,907	\$ 21,191,583	\$ 21,027,988	\$ 20,337,590	\$ 19,289,457	\$ 17,966,767
FUND BAL. AS % OF OP EXPS	42%	24.4%	44.6%	40.7%	39.0%	36.1%	33.0%	29.7%



**City of Littleton**  
**2021 - 2027 Sewer Analysis**

		Collection and Treatment						
		ACTUAL 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027
<u>Revenues</u>	Rate increase =	3.0%	5.0%	5.0%	6.0%	6.0%	5.0%	5.0%
	Rate SF Inside City =	\$ 282.52	\$ 296.65	\$ 311.48	\$ 330.17	\$ 349.98	\$ 367.48	\$ 385.85
Total Revenues		\$18,979,126	\$18,071,642	\$19,183,127	\$20,141,130	\$21,153,308	\$22,109,638	\$23,174,001
<u>Expenditures</u>								
Total Operating Expenditures		\$9,766,582	\$12,576,088	\$14,280,661	\$13,315,780	\$13,955,210	\$15,026,246	\$13,845,136
Total Debt Service		\$3,553,700	\$3,558,140	\$3,552,660	\$3,545,757	\$2,923,040	\$0	\$0
Capital Projects - City - Collection		\$394,308	\$2,023,982	\$500,000	\$900,000	\$900,000	\$525,000	\$525,000
Capital Projects - SPWRP - Treatment		5,500,603	7,546,000	7,257,742	8,067,389	7,218,314	5,821,385	7,514,115
Total Capital Projects		\$5,894,911	\$9,569,982	\$7,757,742	\$8,967,389	\$8,118,314	\$6,346,385	\$8,039,115
Total Expenditures		\$19,215,193	\$25,704,210	\$25,591,063	\$25,828,926	\$24,996,564	\$21,372,631	\$21,884,251
Beginning Cash Balance		\$26,273,968	\$26,037,901	\$18,405,333	\$11,997,397	\$6,309,602	\$2,466,346	\$3,203,352
Ending Cash Balance*		\$26,037,901	\$18,405,333	\$11,997,397	\$6,309,602	\$2,466,346	\$3,203,352	\$4,493,102
Less: operating reserve (17%)		(1,660,319)	(2,137,935)	(2,427,712)	(2,263,683)	(2,372,386)	(2,554,462)	(2,353,673)
Net Ending Cash Balance		\$24,377,582	\$16,267,398	\$9,569,685	\$4,045,919	\$93,960	\$648,890	\$2,139,429
Debt Coverage (must be 1.10 or higher per bond covenant)		2.59	1.54	1.38	1.92	2.46	N/A	N/A

**Notes:**

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

Cash has been reduced by \$1,260,000 as this is on deposit with City of Englewood per the treatment plant operating agreement.

\* Cash basis accounting is used for projection purposes.

**City of Littleton**  
**2021 - 2027 Storm Analysis**

		ACTUAL 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027
<b>Revenues</b>	Proposed rate increase =	40.0%	40.0%	15.0%	3.0%	3.0%	3.0%	3.0%
	Rate SF =	\$66.82	\$93.55	\$107.58	\$110.81	\$114.13	\$117.55	\$121.08
Total Revenues		\$1,570,235	\$2,837,704	\$3,208,826	\$2,799,458	\$2,884,547	\$2,959,933	\$3,546,479
<b>Expenditures</b>								
Total Operating Expenditures		\$440,595	\$901,700	\$784,800	\$1,464,470	\$1,555,410	\$1,417,510	\$1,350,840
Total Capital Projects		\$1,083,459	\$1,630,815	\$1,992,000	\$1,650,000	\$1,920,000	\$1,650,000	\$1,650,000
Total Expenditures		\$1,524,054	\$2,532,515	\$2,776,800	\$3,114,470	\$3,475,410	\$3,067,510	\$3,000,840
Beginning Cash Balance		\$351,582	\$397,763	\$702,952	\$1,134,978	\$819,966	\$229,103	\$121,526
Ending Cash Balance*		\$397,763	\$702,951	\$1,134,978	\$819,966	\$229,103	\$121,526	\$667,165
Less: One month operating reserve (8%)		(35,248)	(72,136)	(62,784)	(117,158)	(124,433)	(113,401)	(108,067)
Net Ending Cash Balance		\$362,515	\$630,815	\$1,072,194	\$702,808	\$104,670	\$8,125	\$559,098

\* Cash basis accounting is used for projection purposes.



**City of Littleton**  
**Capital Projects Fund**  
**2021-2027 Financial Projections**

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Projected 2025</u>	<u>Projected 2026</u>	<u>Projected 2027</u>
Available at 01/01/XX	\$ 8,057,255	\$ 6,901,651	\$ 6,583,344	\$ 1,034,447	\$ 886,122	\$ 500,109	\$ 503,437	\$ 514,484
<b>Revenues</b>								
General Fund Transfer	\$ 3,100,000	\$ 3,158,900	\$ 3,177,500	\$ 3,427,983	\$ 3,578,814	\$ 3,679,021	\$ 3,770,997	\$ 3,865,272
Grants	134,287	177,751	103,000	103,000	103,000	103,000	103,000	103,000
Interest Earnings	230,144	(32,612)	131,667	20,689	17,722	10,002	10,069	10,290
Other	138,643	107,430	575,000	-	50,000	50,000	50,000	50,000
Building Use Taxes	1,205,574	1,685,518	1,500,000	1,515,000	1,530,150	1,545,452	1,560,907	1,576,516
Highway Users Tax (Streets)	1,251,756	1,494,784	1,367,567	1,481,099	1,553,688	1,628,235	1,707,141	1,790,529
<b>Total Revenues</b>	<b>\$ 6,060,404</b>	<b>\$ 6,591,771</b>	<b>\$ 6,854,734</b>	<b>\$ 6,547,771</b>	<b>\$ 6,833,374</b>	<b>\$ 7,015,710</b>	<b>\$ 7,202,114</b>	<b>\$ 7,395,607</b>
<b>Funded Projects</b>								
Leases	\$ 1,461,073	\$ 1,466,529	\$ 1,459,670	\$ 371,340	\$ 369,494	\$ -	\$ -	\$ -
Vehicles and Apparatus	647,256	216,479	740,204	725,000	775,000	725,000	725,000	750,000
Technology	632,991	338,968	715,897	475,897	330,000	320,000	320,000	320,000
Equipment	315,917	206,711	226,934	209,723	212,391	215,126	217,929	220,802
Streets & Infrastructure (HUTF portion)	1,251,756	1,260,630	1,606,404	1,481,099	1,553,688	1,628,235	1,707,141	1,790,529
Street & Related Infrastructure	733,335	175,946	1,415,141	-	25,000	25,000	25,000	25,000
Dedicated Street Maintenance	1,493,471	2,724,165	5,719,428	2,958,037	3,578,814	3,679,021	3,770,997	3,865,272
ADA Improvements	7,853	101,050	100,000	100,000	100,000	100,000	100,000	100,000
Building Maintenance Proj	280,345	419,600	419,953	375,000	275,000	320,000	325,000	325,000
	\$ 7,216,008	\$ 6,910,078	\$ 12,403,631	\$ 6,696,096	\$ 7,219,387	\$ 7,012,382	\$ 7,191,067	\$ 7,396,603
<b>Ending Fund Balance</b>	<b>\$ 6,901,651</b>	<b>\$ 6,583,344</b>	<b>\$ 1,034,447</b>	<b>\$ 886,122</b>	<b>\$ 500,109</b>	<b>\$ 503,437</b>	<b>\$ 514,484</b>	<b>\$ 513,488</b>
<b>Required Reserve</b>	<b>\$ (1,461,920)</b>	<b>\$ (1,459,670)</b>	<b>\$ (371,340)</b>	<b>\$ (369,494)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reserve for Grant Match</b>	<b>\$ (300,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>
<b>Ending Available Fund Balance</b>	<b>\$ 5,139,731</b>	<b>\$ 4,623,674</b>	<b>\$ 163,107</b>	<b>\$ 16,628</b>	<b>\$ 109</b>	<b>\$ 3,437</b>	<b>\$ 14,484</b>	<b>\$ 13,488</b>

**City of Littleton**  
**Conservation Trust Fund**  
**2021-2027 Financial Projections**

	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Proposed Budget 2023</u>	<u>Projected 2024</u>	<u>Projected 2025</u>	<u>Projected 2026</u>	<u>Projected 2027</u>
Available at 01/01/XX	\$ 199,802	\$ 346,023	\$ 242,766	\$ 282,095	\$ 354,904	\$ 428,483	\$ 512,828
<b>Revenues</b>							
Lottery Funds	\$ 292,342	\$ 293,272	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interest Earnings	(3,305)	6,920	4,855	5,642	7,098	8,570	10,257
<b>Subtotal</b>	<b>\$ 289,037</b>	<b>300,192</b>	<b>254,855</b>	<b>255,642</b>	<b>257,098</b>	<b>258,570</b>	<b>260,257</b>
<b>Projects</b>							
Parkland Maint	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
South Platte Park	21,920	21,926	83,357	50,000	50,000	50,000	50,000
Parks and Rec	20,896	21,523	22,169	22,834	23,519	24,224	24,951
Public Buildings	-	260,000	10,000	10,000	10,000	-	-
<b>Subtotal</b>	<b>\$ 142,816</b>	<b>\$ 403,449</b>	<b>\$ 215,526</b>	<b>\$ 182,834</b>	<b>\$ 183,519</b>	<b>\$ 174,224</b>	<b>\$ 174,951</b>
<b>Ending Fund Balance</b>	<b>\$ 346,023</b>	<b>\$ 242,766</b>	<b>\$ 282,095</b>	<b>\$ 354,904</b>	<b>\$ 428,483</b>	<b>\$ 512,828</b>	<b>\$ 598,134</b>

2023 Budget

Long Range Financial Plan

City of Littleton  
Open Space Fund  
2021-2027 Financial Projections

	Actual 2021	Estimated 2022	Proposed Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Available at 01/01/XX	\$ 3,115,285	\$ 4,241,466	\$ 2,712,221	\$ 416,055	\$ 395,865	\$ 1,276,874	\$ 2,501,931
Revenues							
Arapahoe County Open Space revenues	\$ 1,349,844	\$ 1,417,336	\$ 1,459,856	\$ 1,503,652	\$ 1,548,762	\$ 1,595,224	\$ 1,643,081
Jefferson County Open Space revenues	120,757	122,857	125,314	127,820	130,377	132,984	135,644
Arapahoe County Grant	675,000	-	624,810	-	500,000	-	-
Interest Earnings	(44,901)	63,622	20,342	3,120	2,969	9,577	18,764
Rental Income	8,024	8,264	8,512	8,768	9,031	9,302	9,581
Subtotal	\$ 2,108,724	\$ 1,612,079	\$ 2,238,834	\$ 1,643,360	\$ 2,191,138	\$ 1,747,087	\$ 1,807,070
Projects							
A) Parks Development							
1) South Platte Park	\$ 270,007	\$ 303,467	\$ 311,971	\$ 320,730	\$ 329,752	\$ 339,045	\$ 348,616
2) Parks Development and Renewal	607,456	370,000	959,625	1,190,000	850,000	50,000	50,000
B) Trails & Trail Connections	7,080	2,085,000	3,138,090	25,000	-	-	-
C) Acquisitions	-	-	-	-	-	-	-
D) Other	98,000	382,857	125,314	127,820	130,377	132,984	135,644
Subtotal	\$ 982,543	\$ 3,141,324	\$ 4,535,000	\$ 1,663,551	\$ 1,310,129	\$ 522,029	\$ 534,260
Ending Fund Balance	\$ 4,241,466	\$ 2,712,221	\$ 416,055	\$ 395,865	\$ 1,276,874	\$ 2,501,931	\$ 3,774,741
Reserves							
A) Parks Development	\$ 1,265,135	\$ 1,462,069	\$ 1,457,636	\$ 869,097	\$ 1,138,601	\$ 1,726,691	\$ 2,333,924
B) Trails & Trail Connections	1,168,241	(633,291)	(3,225,850)	(2,950,120)	(2,640,368)	(2,321,323)	(1,992,706)
C) Acquisitions	1,712,601	1,996,069	2,288,040	2,588,770	2,898,523	3,217,568	3,546,184
D) Other	95,489	(112,625)	(103,771)	(111,883)	(119,884)	(121,005)	(112,660)
Ending Reserves	\$ 4,241,466	\$ 2,712,221	\$ 416,055	\$ 395,864	\$ 1,276,873	\$ 2,501,931	\$ 3,774,741

City of Littleton  
Impact Fees Summary  
2021-2027 Financial Projections

	Actual 2021	Estimated 2022	Proposed Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Summary Impact Fees							
Available at 01/01/XX	\$ 3,887,975	\$ 4,019,393	\$ 2,893,096	\$ 1,298,145	\$ 1,717,915	\$ 2,430,045	\$ 3,153,507
Revenues							
Police Impact Fees	\$ 82,734	\$ 10,067	\$ 58,496	\$ 59,765	\$ 60,364	\$ 61,269	\$ 62,188
Museum Impact Fees	79,161	16,305	24,870	50,198	51,001	51,817	52,646
Fire Impact Fees	-	-	-	-	-	-	-
Library Impact Fees	(1,463)	10,970	16,682	55,747	56,639	57,546	58,466
Facilities Impact Fees	471,233	46,546	269,030	239,677	243,512	247,408	251,367
Multimodal Impact Fees	8,074	17,867	54,039	100,160	100,162	100,165	100,167
Transportation Impact Fees	466,810	39,042	231,932	300,223	300,451	305,258	310,142
Subtotal	\$ 1,106,549	140,797	655,050	805,770	812,129	823,463	834,977
Projects							
Public Building	\$ 883,002	\$ 813,828	\$ 1,660,000	\$ -	\$ -	\$ -	\$ -
Infrastructure	57,134	453,266	590,000	386,000	100,000	100,000	-
Consulting/Planning	34,995	-	-	-	-	-	-
Subtotal	\$ 975,131	\$ 1,267,094	\$ 2,250,000	\$ 386,000	\$ 100,000	\$ 100,000	\$ -
Ending Fund Balance	\$ 4,019,393	\$ 2,893,096	\$ 1,298,145	\$ 1,717,915	\$ 2,430,045	\$ 3,153,507	\$ 3,988,484

**City of Littleton**  
**3A Sales Tax Capital Improvement Fund**  
**2021-2027 Financial Projections**

	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Available at 01/01/XX	\$ -	\$ -	\$ 6,511,195	\$ 5,351	\$ 486,918	\$ 3,450,461	\$ 6,372,870
Revenues							
Sales Tax revenues	\$ -	\$ 8,734,260	\$ 11,033,932	\$ 11,336,460	\$ 11,696,305	\$ 12,068,399	\$ 12,453,165
Bond Proceeds	-	-	-	23,600,000	-	-	-
Interest Earnings	-	174,685	130,224	107	9,738	69,009	127,457
Subtotal	\$ -	\$ 8,908,945	\$ 11,164,156	\$ 34,936,567	\$ 11,706,043	\$ 12,137,408	\$ 12,580,622
<u>Funded Projects</u>							
Overhead/Personnel costs	\$ -	\$ 178,750	\$ 1,055,000	\$ 2,905,000	\$ 617,500	\$ 640,000	\$ 945,000
Infrastructure Expenditures	-	2,219,000	9,090,000	13,000,000	3,000,000	4,000,000	4,000,000
Conservation & Grounds	-	-	500,000	400,000	500,000	550,000	600,000
Public Safety/Security	-	-	525,000	550,000	650,000	725,000	850,000
Internal Services Capital	-	-	2,550,000	1,950,000	1,300,000	1,450,000	1,450,000
Facilities Capital Maintenance	-	-	1,750,000	1,750,000	1,775,000	1,850,000	1,850,000
Building Construction/Upgrades	-	-	2,200,000	13,900,000	900,000	-	3,000,000
Subtotal	\$ -	\$ 2,397,750	\$ 17,670,000	\$ 34,455,000	\$ 8,742,500	\$ 9,215,000	\$ 12,695,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 6,511,195</b>	<b>\$ 5,351</b>	<b>\$ 486,918</b>	<b>\$ 3,450,461</b>	<b>\$ 6,372,870</b>	<b>\$ 6,258,492</b>

## 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
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	996,839,583	3.7%	36,883,065	-	36,883,065
2021	996,163,558	3.7%	36,858,052	-	36,858,052
2022	1,068,828,447	3.7%	39,546,653	-	39,546,653

As authorized by Article 20 of the Colorado State Constitution, the citizens of Littleton voted to become a Home Rule City. Section 89 of the City Charter establishes the legal debt margin as follows:

*Indebtedness and obligations of the City shall be incurred and limited as provided in Article XI of the Constitution of the State of Colorado applicable to towns and cities except as otherwise provided in this Charter. The Council shall have the power to issue general obligation bonds of the City for any public capital purpose upon majority vote of the registered electors of the City voting at any special or general election. However, water and/or sewer-extension and water and/or sewer improvement bonds may be issued without an election if the total of existing and proposed such bonds shall not exceed five percent of the assessed valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes. The total outstanding general obligation indebtedness of the City, other than for water and/or sewer bonds, shall not at any time exceed three and seven-tenths percent of the assessed valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes. Bonds of the City, other than water and/or sewer bonds, shall be payable in installments commencing not later than two years after the date of said bonds. Water and/or sewer bonds shall mature and be payable as provided by the ordinance authorizing the issuance of said bonds.*

## Schedule of Debt Service Requirements

### Capital Projects Fund Radio Replacement Lease - LPD, PW

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>	
2023	\$	147,760	\$	4,722	\$	152,482
2024		150,348		2,134		152,482
	<b>\$</b>	<b>298,108</b>	<b>\$</b>	<b>6,856</b>	<b>\$</b>	<b>304,964</b>

### Sewer Utility Enterprise Colorado Water Resources and Power Development Authority

#### CWRPDA 2004

	<u>Principal</u>		<u>Interest *</u>		<u>Total</u>	
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
	<b>\$</b>	<b>9,374,750</b>	<b>\$</b>	<b>646,691</b>	<b>\$</b>	<b>10,021,441</b>

\* includes administration fees

### Littleton Building Authority Courthouse - COPS

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>	
2023	\$	205,000	\$	13,861	\$	218,861
2024		210,000		7,014		217,014
	<b>\$</b>	<b>415,000</b>	<b>\$</b>	<b>20,875</b>	<b>\$</b>	<b>435,875</b>

## Personnel Schedule

DEPT	2021		2022		2023	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
City Council	0	7	0	7	0	7
City Attorney	5	0	5	0	5	0
City Manager	4	0	4	0	5	0
Communications & Marketing	4	2	4	2.25	6	1
Economic Development	3	0	3	0	3	0
Finance *	12	0	12	0	11	0
Information Technology***	13	0	14	0	15	0
Procurement	0	0	2	0	2	0
City Clerk	2	0	2	0	2	0
Court	0	0	0	0	0	0
Copy Cntr	0	0	0	0	0	0
Total City Clerk	2	0	2	0	2	0
Municipal Court	5	1	6	1	6	1
Human Resources	8	0	8	0	9	0
Omnibus	3	0	0	0	0	0
Shopping Cart	0	0	0	0	0	0
Total Human Resources	11	0	8	0	9	0
Support	24	0	27	0	28	0
Patrol	65	0	64	0	64	0
Investigations	18	0	17	0	19	0
Animal	0	0	0	0	0	0
Vale **	1	0	1	0	1	0
Total Police***	108	0	109	0	112	0
Total Fire	0	0	0	0	0	0
Admin	2	0	4	0	4	0
Engineering	8	0	8	0	8	0
Streets	13	0	12	0	12	0
Grounds***	10	0	10	0	11	0
Transportation Engineering	7	0	7	0	7	1
Bldg	9	1	9	0	9	0
Sewer/Storm *	11	0	11	0	12	0
Storm						
Fleet	5	1	6	1	6	1
Total Public Works ***	65	2	67	1	69	2



## Personnel Schedule (Continued)

DEPT	2021		2022		2023	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Admin	2	1	2	1	2	1
Building	9	1	10	0	10	0
Planning	6	0	6	0	7	0
Code Enforcement	2	0	2	1	2	1
Total Comm Dev	19	2	20	2	21	2
Library Admin	1	2	1	1	1	1
Youth	1	3	1	4	3	3
Immigrant Resources	1	1	1	1	3	2
Adult	6	2	6	3	6	2
Circulation	1	9	1	7	1	7
Technical	4	0	4	0	4	0
Overhead	1	0	1	0	1	0
Total Library ***	15	17	15	16	19	15
Museum Admin	5	4	5	0	6	4
Collections	3	0	3	0	3	0
Interpretation	1	2	1	2	1	4
Exhibits	1	0	1	0	1	1
Farm	1	0	1	0	1	0
Total Museum***	11	6	11	2	12	9
Total Budgeted Employees	274	37	282	31	297	37
* 1 Finance Tech is in Public Works - Sewer and 1 Finance Technician is in Public Works - Storm						
**FT Victim Assistant funded by Special Revenue Fund						
***2022-mid year additions						

## Compensation Philosophy

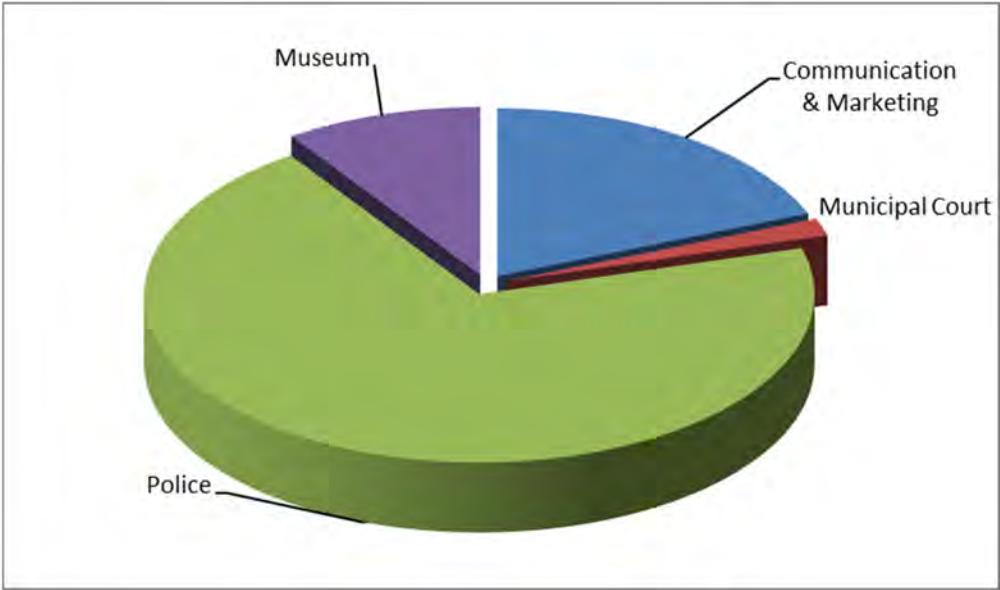
The City of Littleton's Compensation Philosophy is market driven and intended to provide a competitive total compensation package of salary and benefits. Market strategy focuses on attraction and retention of a competitive and diverse workforce to meet the needs of the community. Annually, or as needed, 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

2021 Volunteer Hours

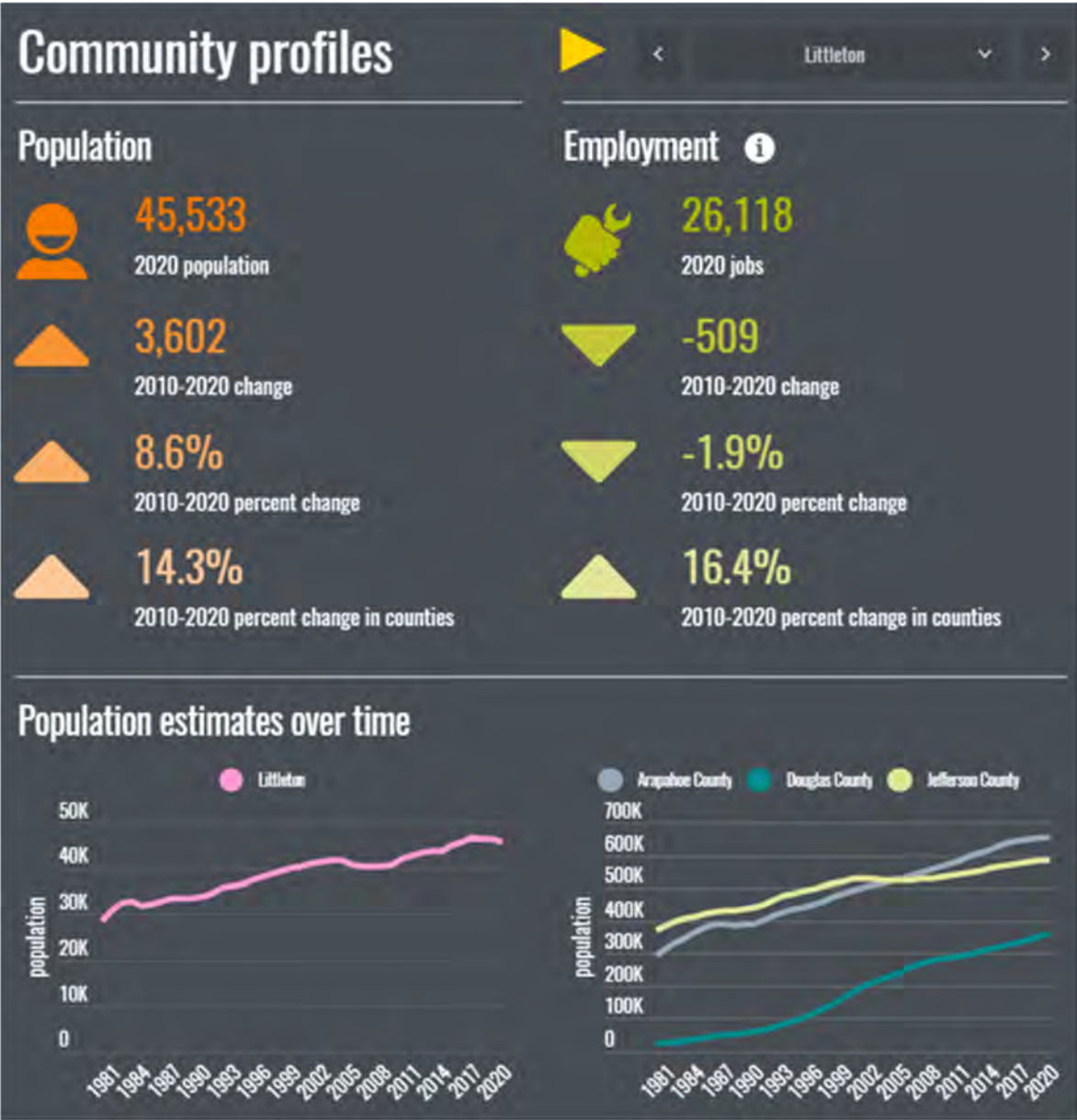
The City of Littleton is very fortunate to have many people volunteering their time and efforts on behalf of the city. According to the website *Independent Sector – The Value of Volunteer Time*, the estimated dollar value of volunteer time for 2021 was \$30.51 per hour in Colorado. Volunteers are allowing the city to reallocate resources in the amount of \$94,932 annually, by taking an active role in the community and volunteering their time to the city.

	Estimated Volunteer Hours - 2021
Communication & Marketing	562
Municipal Court	50
Police	2,078
Museum	284
Total	3,112

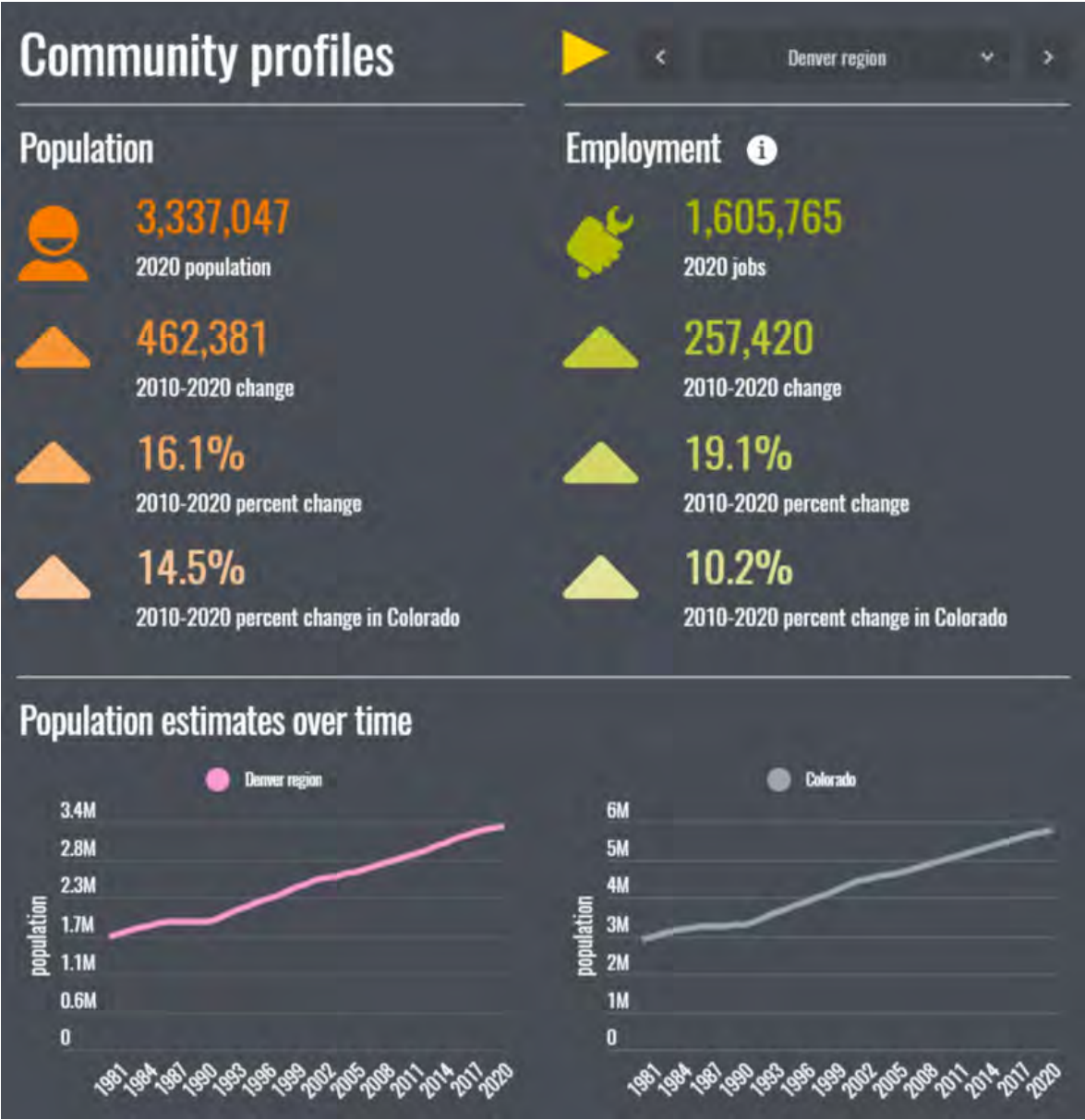


### Community Profile

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.



Community Profile (continued)



## Miscellaneous Statistics December 31, 2021

<b>Date of incorporation</b>	1,890	
<b>Date charter adopted</b>	July 28, 1959	
<b>Form of government</b>	Council-Manager	
<b>Elevation</b>	5,389 Feet	
<b>Area</b>	13.85 square miles	
<b>Police protection:</b>		
Number of stations	1	
Number of sworn officers	79	
<b>Education - School District No. 6:</b>		
Number of students	14,988	(1)
Type and total number of schools:		
Early Childhood	7	(2 in City limits)
Elementary	14	(4 in City limits)
Middle School	4	(3 in City limits)
Senior High	3	(2 in City limits)
Charter	2	(2 in City limits)
Student to teacher ratio	18:1	
<b>Sanitary sewers</b>	128.8 miles	
<b>Storm sewers</b>	54.4 miles	
<b>Building permits issued:</b>		
Number	2,490	
Value	\$5,507,237	
<b>Miles of streets</b>		
Lane miles (10' wide)	365	
Centerline miles	164	
<b>Recreation and culture:</b>		
Libraries	1	
Museums	1	
<b>Parks:</b> (2)		
Area	405 acres	
Swimming pools	9	(2 indoor)
Tennis courts	16	
Ball fields	21	
Shelters	14	
Trail ways	98.6 miles	
Greenbelt and open space	1315.5 acres	

SOURCE:  
City of Littleton

NOTES:  
(1) Littleton Public Schools  
(2) Within City Limits

## Principal Property Tax Payers Statistics

(Current Year and Nine Years Ago)

Taxpayer	2012 Assessed Valuation	Percentage of Total Assessed Valuation	2021 Assessed Valuation	Percentage of Total Assessed Valuation
Aspen Grf2 LLC	\$ -	-	\$ 16,476,930	1.91%
Xcel Energy/Public Service Company of CO	7,796,680	1.22%	14,805,780	1.72%
Market at Southpark 1674 LLC	-	-	8,369,400	0.97%
151 West Mineral Ave Owner LLC	-	-	7,972,680	0.92%
Littleton Village LLC	3,348,610	0.52%	7,346,610	0.85%
Republic National Distributing Company	-	-	7,061,500	0.82%
RH1 5151 Downtown Littleton LLC	-	-	7,007,000	0.81%
APTCO Aspen Grove Limited Partnership	-	-	5,605,600	0.65%
Familia Ebank LLC	-	-	5,512,610	0.64%
Qwest Corp/US West Communications	9,351,600	1.46%	5,381,400	0.62%
Qwest Communications Corp.	5,666,740	0.89%	5,129,400	0.60%
Aspen Grove Lifestyle	5,655,010	0.88%	-	0.00%
Hillside/RSD Partners, LLC	4,083,200	0.64%	-	0.00%
Renco Properties VIII	4,579,100	0.72%	-	-
LMC Properties Inc.	4,560,050	0.71%	-	-
WPC South West LLC	3,393,000	0.53%	-	-
SPIII Littleton LLC	3,331,710	0.52%	-	-
Total Assessed Value - Principal Taxpayers	\$ 51,765,700	8.09%	\$ 90,668,910	10.52%
All Other Taxpayers	590,058,470		771,407,089	
Total Assessed Value	\$ 640,240,690		\$ 862,075,999	

SOURCE:

Arapahoe, Douglas and Jefferson County Assessor's Office

## Principal Employers Statistics

(Most Recent Five Years)

	2017		2018		2019		2020		2021	
	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees
Century Link (Formerly Qwest)	1	1,663	1	2,100	1	2,100	1	2,100	-	-
Dish Network (EchoStar)	2	1,543	2	1,543	2	1,543	2	1,543	-	-
Littleton Adventist Hospital	3	1,242	3	1,242	3	1,242	3	1,242	3	1,230
Littleton School District	4	830	4	830	4	830	4	830	1	2,500
Arapahoe Community College	5	706	5	706	5	706	5	706	4	700
Republic National Distributing	8	425	8	425	6	540	6	540	6	561
Arapahoe County	6	522	6	522	7	522	7	522	2	2,131
McDonald Automotive Group	9	360	9	360	8	360	8	360	5	574
AllHealth Network (Formerly Center Point)	10	320	10	320	9	320	9	320	7	515
Globus	-	-	-	-	-	-	10	309	-	-
City of Littleton	7	462	7	461	10	277	-	-	8	331
Life Care Center of Littleton	-	-	-	-	-	-	11	220	9	140
Norgen	-	-	-	-	-	-	12	220	-	-

SOURCE:

City of Littleton Economic Development-  
Information as reported by companies

## Demographic Statistics

(Most Recent Ten Years)

<b>Fiscal Year</b>	<b>Population</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
	(1)	(1)	(1)	(2)	(3)
2011	42,044	33,530	41.8	8,423	7.6
2012	42,514	32,189	42.0	8,623	7.0
2013	42,960	35,459	42.3	8,253	5.2
2014	43,092	35,814	42.7	6,899	3.5
2015	43,710	36,577	42.8	8,723	3.1
2016	44,118	38,047	43.0	6,679	2.9
2017	45,068	40,574	43.3	9,185	2.8
2018	46,268	41,946	43.0	9,462	3.4
2019	46,352	46,251	43.2	9,640	2.3
2020	46,594	47,005	43.2	8,858	6.6
2021	46,673	49,915	43.9		3.2

## SOURCE:

(1) ESRI.com

(2) Littleton Public Schools within Littleton city limits

(3) BLS.gov



## Acronyms

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

**Acronyms** *(continued)*

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

**Acronyms** *(continued)*

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

**Acronyms** *(continued)*

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

## Glossary

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

**ARPA**- The American Rescue Plan Act became law in March 2021 and provides \$350 billion to state, local, and tribal governments. The purpose of the ARPA funding is to support the response to the COVID-19 public health emergency and to aid in recovery.

**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.

## Glossary *(continued)*

**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.

## Glossary *(continued)*

**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.



## Glossary (*continued*)

**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.