

2024 Budget

CITY OF LITTLETON, COLORADO



Photo by Joanna Belzile





2024 Budget

PREPARED BY THE
FINANCE DEPARTMENT

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2024 Budget

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Photo by Paul Busch



December 5, 2023

The Honorable Mayor and City Council,

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

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

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

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

With city council establishing several Strategic Outcomes in 2024, proactive safety is one of the highest priorities under the Safe Community Outcome. The 2024 Budget provides funding for proactive safety by rebalancing 50% of the former fire transfer amount from the General Fund to the Capital Projects Fund in 2024. Under this proposal, and until future changes are made, approximately half of the transfer, or \$1.8M, will be retained in the General Fund in support of this priority to fund the addition of the following positions and service expansion in 2024:

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

The additional 10 FTE's to the General Fund directly supports council's strategic outcome of a Safe Community. Just as this proposal rebalances the transfer to the historic capital fund by \$1.8 million, funding will be built into the 3A Capital Fund to preserve current levels of streets and pavement management (maintenance work in neighborhoods). While this change does not have near-term impacts on capital project and maintenance plans, it ultimately reduces the amount available for these purposes by approximately 11%.

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

While there are needs for additional resources across the organization to keep up with citizen and customer service expectations, those recommended for the 2024 budget year are the most basic required to advance key City goals in a safe and efficient manner as well as deliver on council priorities. To help deliver those services and council goals, the 2024 Budget will also increase the number of full-time employees in the General Fund by 12.5 FTE and 1 FTE in the Fleet Fund.

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 2024 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. The 2024 Budget will increase the number of full and part-time employees by 29.65 from 334 to 363.65.

Regarding the passing of this new tax, in Colorado, any new tax or tax increase requires that a jurisdiction comply with the Colorado's Taxpayer's Bill of Rights in Article X, Section 20 of the Colorado Constitution ("TABOR") which was passed in part at the time to help provide more oversight and limits to government spending. The economy was unstable and unpredictable in 2021 and revenue estimates provided were exceeded with the quick rebound of the economy. This required the city to take action related to this excess revenue collected. On August 29, council discussed a potential ballot question related to a TABOR excess of approx. \$6M from 2022 and on September 5, 2023, council supported placing a ballot question to retain this TABOR overage relating to the new 3A Sales tax that was approved in November 2021 by the voters. On November 7, 2023, the voters passed 3K allowing the city to retain all funds received, therefore no further action will be needed.

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

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

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

Overview

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

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

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

Staff continues reviewing city operations for efficiencies and improvements in providing city services. This year's budget continues the comprehensive conversation, which is based upon a fiscally sound plan, preserving our fund balances

and allowing the city to discuss and address community priorities, support essential services, continue to invest in our personnel, and provide for continued investment in capital improvements.

While there has been a lot of discussion about diversifying revenues, the reality is that municipalities receive the majority of their operational revenues from sales, use, and, to a lesser degree, property tax. Sales and use taxes will comprise 81% of the total General Fund operating revenues in 2024, resulting in an ‘economically sensitive’ resource base to fund daily operating functions.

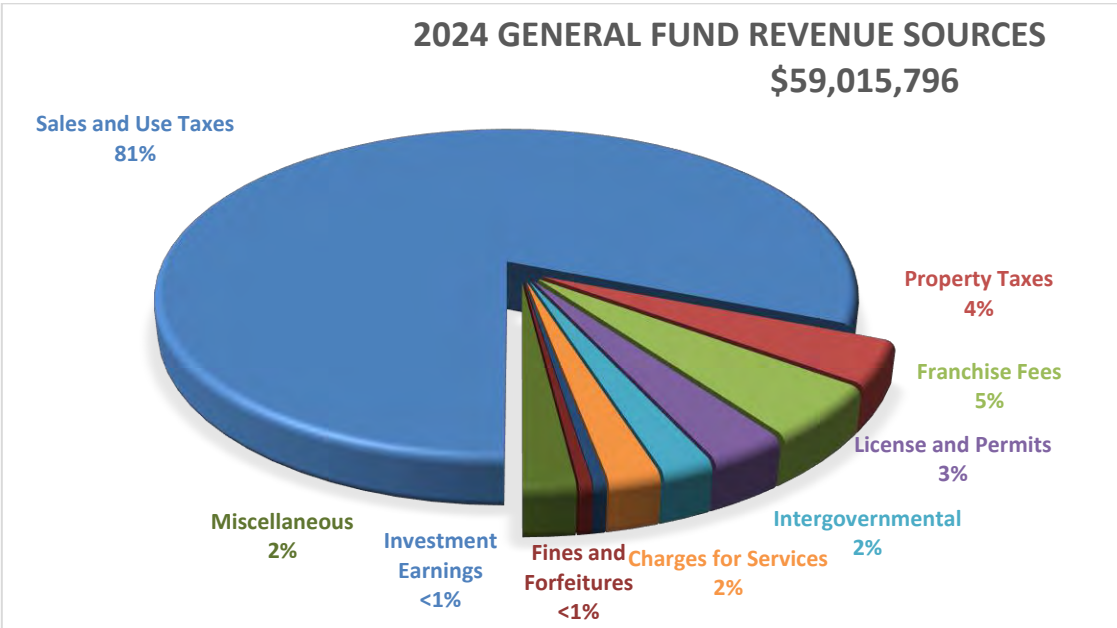
General Fund

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

In 2024, revenues are estimated to increase compared to the estimated revenues in 2023, while expenditures are anticipated to increase as a result of added service and staffing levels need to fulfill council goals and objectives. Revenues are estimated to increase by \$3,224,384, (6%) from 2023 estimated revenues. Expenditures are estimated to increase \$3,271,880 (6%) from 2023 year-end estimates.

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

Below is the composition of General Fund revenues:

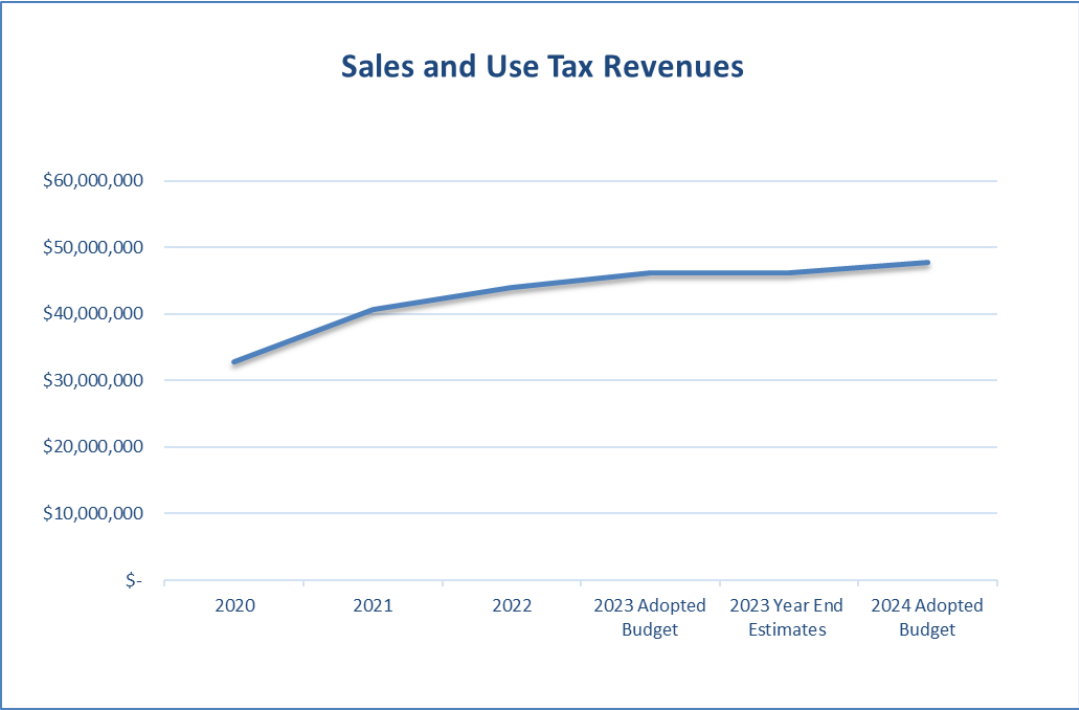


Total General Fund revenue estimates for 2024 are \$59,015,796 which is a 6.2% increase from the 2023 adopted budget and 5.8 % higher than the 2023 year-end estimate. Operating revenues are estimated to increase by \$3,437,658 above the 2023 adopted budget.

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

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

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



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

Revenues for the General Fund by source are as follows:

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

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

In 2024, expenditures in the General Fund are projected to increase \$3,718,722 or 6.7% from the 2023 budget of \$55,855,461 to an estimated \$59,574,183 in 2024; there is a projected increase of \$3,271,880 in expenditures from the 2023 year-end estimate to the 2024 budget. The 2024 Budget includes an overall increase to the General fund of 22.5 FTE's.

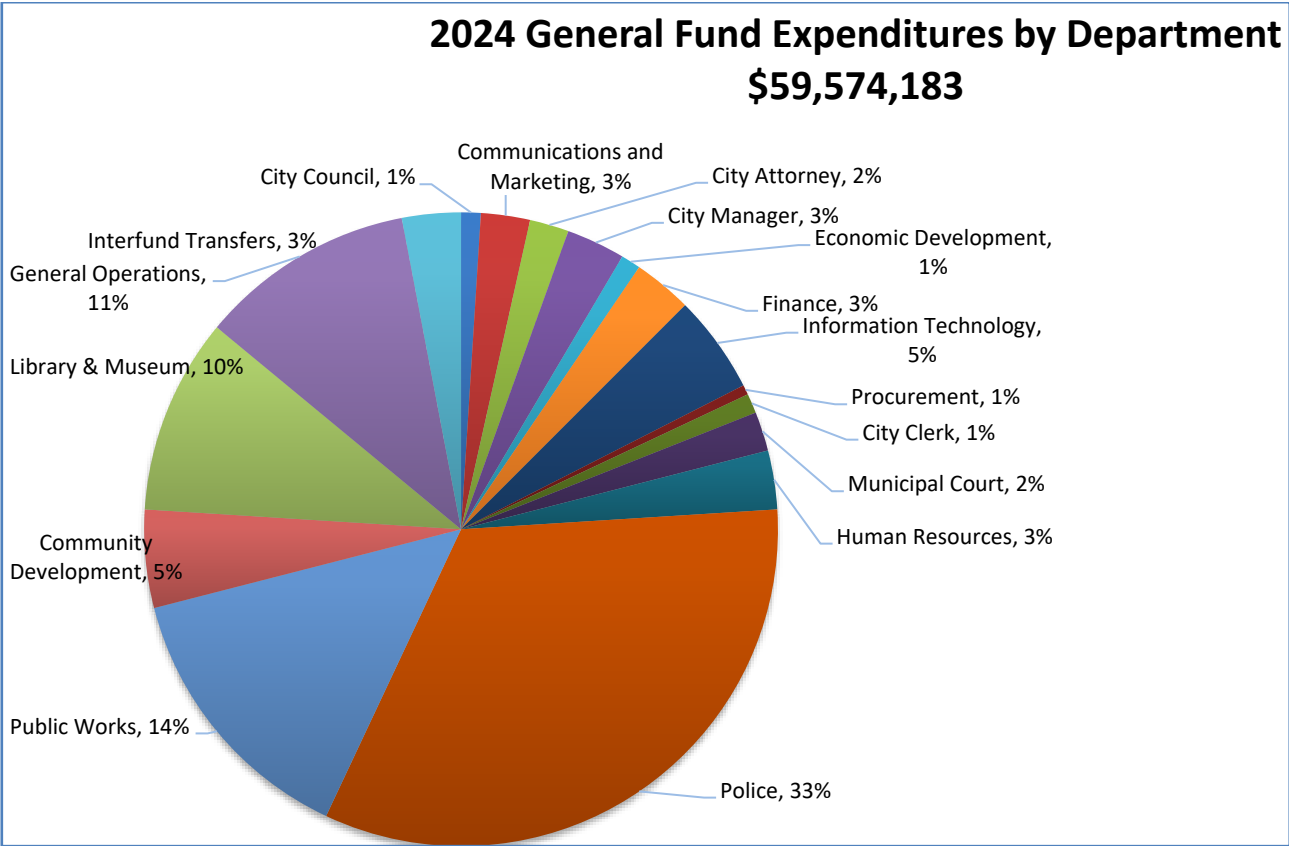
2024 Adopted Budget-General Fund	
Non-Sworn Gen Fund	782,784
Police Dept	834,924
Market Increases (4% of salaries)	1,300,000
Healthcare and other Benefits(4.5% increase)	578,290
One Time expenses(Gen Fund)	1,182,964
Total	4,678,962

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

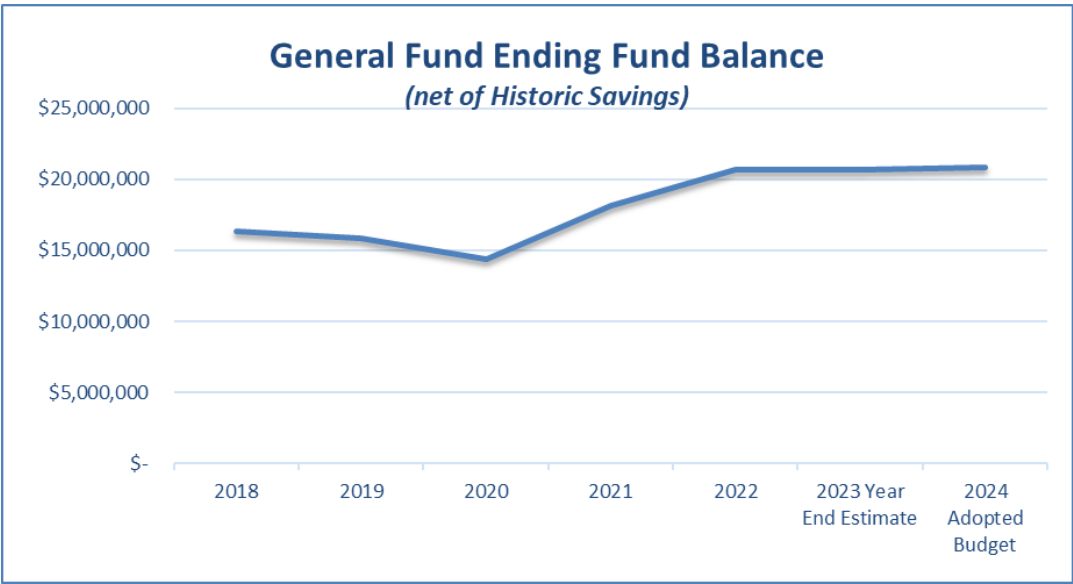
General Fund Expenditures by Category						
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Personnel Services	\$ 30,827,184	\$ 31,720,228	\$ 35,636,024	\$ 37,399,733	\$ 37,735,030	\$ 41,315,910
Operating and Maintenance	9,181,782	10,429,747	10,724,538	14,879,980	14,994,525	16,333,972
Capital	-	533,971	-	50,000	47,000	50,000
Non-Operating	3,150,000	3,234,900	3,280,903	3,525,748	3,525,748	1,874,301
Total	\$ 43,158,967	\$ 45,918,847	\$ 49,641,466	\$ 55,855,461	\$ 56,302,302	\$ 59,574,183

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

The graph below shows the General Fund expenditures by department.



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



Capital Projects Funds

Capital Projects Fund is used to fund capital improvements such as streets, large equipment purchases, and information technology projects. The fund also supports lease payments of approximately \$370,000 million in 2024 for police and public works equipment and the courthouse. In 2024 we will fulfill our lease obligation on the Courthouse.

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

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

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

3A Sales Tax Capital Improvement Projects Fund was created to account for the 0.75% sales and use tax increase approved by the Littleton voters in 2021 effective January 1, 2022, for capital improvement projects. The 2023 revenues are estimated to be \$11,414,156 and expenditures of \$16,999,000. In 2024, revenues are projected to be \$11,813,652 and expenditures of \$12,436,362 including transfers to the fleet and information technology funds of \$1,950,000. The 2024 ending fund balance is expected to be \$4,038,091.

Special Revenue Funds

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

Conservation Trust Fund revenues are generated by the Colorado Lottery and distributed by a formula to local governments. They are earmarked for open space and recreation. In 2024, staff recommends \$100,000 for parkland maintenance, and \$50,000 to support the contract with South Suburban for parks and recreation management at South Platte Park, and \$22,840 for rent. In 2024, the ending fund balance is estimated at \$10,871.

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

Grants Fund is used to track grants from a variety of federal, state, and local programs. Consequently, activity can vary greatly from year to year. In 2024, the city anticipates receiving \$12.3M in grant funds, the largest of which is at the Santa Fe and Mineral intersection and County Line Road. The city budgets a few recurring grant funds which have not been awarded but are typically applied for and received annually. The fund balance is zero and not expected to change.

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

Open Space Fund contains local share-back funding for open space from programs created in Arapahoe and Jefferson Counties. There are several projects scheduled in 2024 totaling \$4.3 million which include Ketring Park at \$900,000 and Superchi improvements at \$1.5 million. In 2024, the ending fund balance is estimated to be \$372,550.

Impact Fee Fund revenues began in 2014 for six independent programs: police, museum, fire (discontinued in 2019), library, facilities, transportation and multi-modal. These fees are legally required to fund capital projects resulting from new growth within the city. Projects for 2024 include grant matching funds for a TIP grant (County Line and Santa Fe/Mineral), facility improvements and Slaughterhouse Gulch improvements. In 2024, \$5,786,760 is estimated to be collected in impact fees from development projects. The 2024 ending fund balance for the impact fee fund is \$2,636,515. Funding is legally restricted to provide for capital improvements related to new growth. In 2024, the city updated the impact fees to include an inflationary factor and other changes as approved by council.

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

TABOR Enterprises

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

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

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

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

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

Enterprise Funds

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

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

Internal Service Funds

Internal Service Funds are established to provide insurance for all city operations. The goal in these funds is to maintain a level of fund balance to protect against unexpected bad years. The fund balances are closely monitored to ensure that sufficient reserves are maintained to cover future costs and liabilities. For budgeting purposes, there

are four Internal Service Funds. Of the four listed below, the first three are combined and reported as one fund, the Employee Insurance Fund, in the comprehensive annual financial report. The remaining fund, Property and Liability Fund, is reported separately.

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

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

Worker's Compensation Insurance Fund provides compensation for work-related injuries and disabilities as mandated by federal law. The worker's compensation rates are based on state-approved rates by employee position and are transferred quarterly from the appropriate funds. 2024 expenditures are estimated to increase \$27,717 or 5% compared to the 2023 year-end estimate. The 2024 estimated fund balance will be \$543,725.

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

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

Property and Liability Fund provides property and liability coverage for the city. Coverage is received from the Colorado Intergovernmental Risk Sharing Agency, a coalition of most Colorado cities and counties. The city is self-insured for stop-loss coverage. The revenue sources are transfers from other funds based on past claims history. The 2024 expenditures are estimated to increase slightly (less than 1%) and the revenues are anticipated to increase 3% from 2023 year-end estimates. The increase in expenditures is driven largely by increased insurance premiums. The ending fund balance for 2024 is projected at \$712,875.

Summary

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

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



James L. Becklenberg
City Manager

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2022 Citizen Survey

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

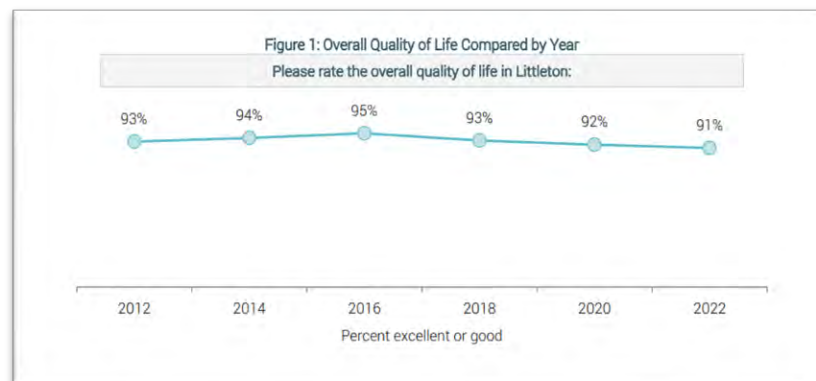
The City of Littleton contracted with Polco/National Research Center (NRC) to conduct its sixth administration of a community-wide resident survey, with the baseline survey conducted in 2012. The Littleton Resident Survey serves as a consumer report card for the city by providing residents the opportunity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

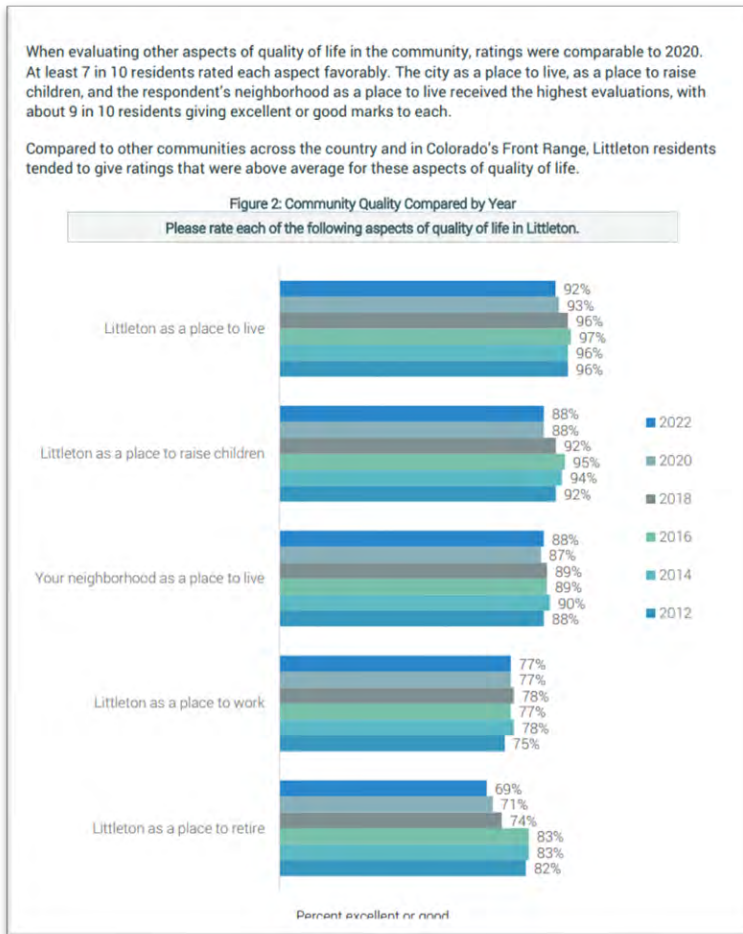
Survey Highlights Littleton residents continue to praise their high quality of life in the community.

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

Community Priorities and Highlights

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





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



Official
City Council
Actions



CITY OF LITTLETON, COLORADO

ORDINANCE NO. 24

Series, 2023

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, APPROPRIATING FUNDS FOR THE 2024 ANNUAL 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, 2024 AND ENDING DECEMBER 31, 2024

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, 2024, 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:

FUND	EXPENDITURES
General Fund	\$ 59,574,183
Conservation Trust	532,840
Consolidated Special Revenue	210,103
Grants	12,302,000
ARPA	-
Open Space	4,311,874
Impact Fees	4,500,000
Lodgers Tax	1,094,300
Capital Projects	5,558,186
3A Sales Tax	12,436,362
Geneva Village	159,384
Employee Insurance	7,928,967
Fleet Maintenance	3,097,067
IT/Equipment	750,000
Property & Liability	984,611
Total	\$ 113,439,877

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

Ordinance No. 24
Series, 2023
Page 2

General Fund:

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

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

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

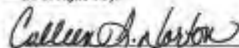
INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 3rd day of October, 2023, passed on first reading by a vote of 6 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 21st day of November, 2023, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of 7 FOR and 0 AGAINST on the 21st day of November, 2023 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

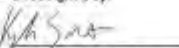
ATTEST:

DocuSigned by:


Colleen E. Norton

CITY CLERK

DocuSigned by:


Kyle Schachter
MAYOR

Ordinance No. 24
Series, 2023
Page 3

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



CITY OF LITTLETON, COLORADO

ORDINANCE NO. 25

Series, 2023

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, ESTABLISHING THE TAX LEVY OF 2.0 MILLS TO DEFRAY THE COSTS OF THE MUNICIPAL GOVERNMENT OF THE CITY OF LITTLETON, COUNTIES OF ARAPAHOE, DOUGLAS, AND JEFFERSON, STATE OF COLORADO, FOR THE CITY'S FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024

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

Section 1: For the purposes of defraying expenses of municipal government for the City of Littleton, Colorado for the fiscal year beginning January 1, 2024, and ending December 31, 2024, there is hereby levied a tax of 2.0 mills upon each dollar of total assessed valuation of the taxable property, whether real, personal, or mixed, so situated within the City of Littleton, Counties of Arapahoe, Douglas, and Jefferson, State of Colorado.

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

General Government 2.0 mills

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

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

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

Ordinance No. 25
Series, 2023
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 3rd day of October, 2023, passed on first reading by a vote of 6
50 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the
51 Municipal Courthouse and on the City of Littleton Website.

52 PUBLIC HEARING on the Ordinance to take place on the 21st day of November,
53 2023, 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 PASSED on second and final reading, following public hearing, by a vote of 7
56 FOR and 0 AGAINST on the 21st day of November, 2023 and ordered published by posting at
57 Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

58 ATTEST:

59
60 DocuSigned by:
61 Colleen L. Norton
62 CF35EE7F11B64D4
63 Colleen L. Norton
64 CITY CLERK

DocuSigned by:
Kyle Schlachter
523C318589A149B
Kyle Schlachter
MAYOR

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



CITY OF LITTLETON, COLORADO**ORDINANCE NO. 26****Series, 2023****AN ORDINANCE OF THE CITY OF LITTLETON,
COLORADO, AS THE GOVERNING BODY OF THE CITY
OF LITTLETON, COLORADO SEWER UTILITY
ENTERPRISE, ADOPTING THE 2024 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, 2024 to December 31, 2024 shall be \$27,536,127.

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 3rd day of October, 2023, passed on first reading by a vote of 6

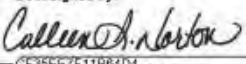
Ordinance No. 26
 Series, 2023
 Page 2

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

47 PUBLIC HEARING on the Ordinance to take place on the 21st day of November,
 48 2023, 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 PASSED on second and final reading, following public hearing, by a vote of 7
 51 FOR and 0 AGAINST on the 21st day of November, 2023 and ordered published by posting at
 52 Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

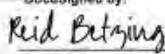
53 ATTEST:

54 
 55 Colleen L. Norton
 56 CITY CLERK

DocuSigned by:


 Kyle Schlachter
 MAYOR

57
 58 APPROVED AS TO FORM:

59 DocuSigned by:
 60 
 61 Reid Betzing
 62 CITY ATTORNEY



1 CITY OF LITTLETON, COLORADO

2
3 ORDINANCE NO. 274
5 Series, 20236
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 2024 BUDGET12
13 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 and16
17 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.19
20
21 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
22 THE CITY OF LITTLETON, COLORADO, THAT:23
24 Section 1: The budgeted expenditures for the City of Littleton Stormwater and
25 Flood Management Utility Enterprise for the period of January 1, 2024 to December 31, 2024 shall
26 be \$3,171,183.27
28 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.34
35 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.38
39
40 INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council
41 of the City of Littleton on the 3rd day of October, 2023, passed on first reading by a vote of 6 FOR
42 and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the
43 Municipal Courthouse and on the City of Littleton Website.

Ordinance No. 27
Series, 2023
Page 2

44 PUBLIC HEARING on the Ordinance to take place on the 21st day of November,
45 2023, 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 PASSED on second and final reading, following public hearing, by a vote of 7
48 FOR and 0 AGAINST on the 21st day of November, 2023 and ordered published by posting at
49 Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

50 ATTEST:

DocuSigned by:
51 *Cathleen L. Norton*
52 Cathleen L. Norton
53 CITY CLERK
54

DocuSigned by:
55 *Kyle Schlachter*
56 Kyle Schlachter
57 MAYOR

55 APPROVED AS TO FORM:

DocuSigned by:
56 *Reid Betzing*
57 Reid Betzing
58
59 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
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PAM GROVE
At Large
303-263-1152
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KELLY H. MILLIMAN
District IV
720-468-1324
kmilliman@littletongov.org



JERRY VALDES
District II
303-810-1465
jvaldes@littletongov.org

Correspondence may be sent to
City of Littleton
2255 W. Berry Ave.
Littleton, CO 80120
www.littletongov.org

Note: Council at time of budget adoption.

City of Littleton, Colorado

23

2024 Budget

City Officials

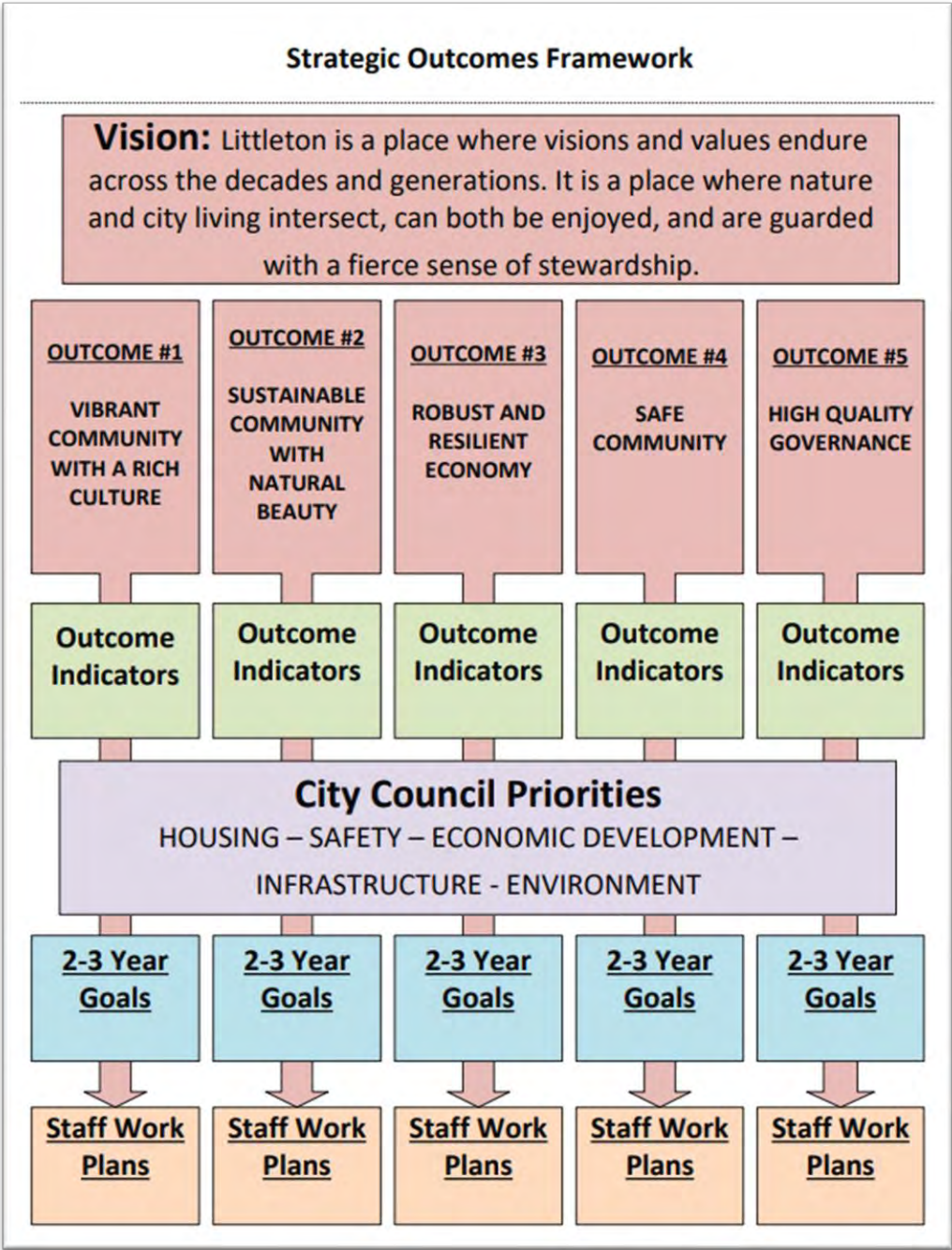
City Manager	James L. Becklenberg
Deputy City Manager	Mike Gent
City Attorney	Reid Betzing
Assistant City Manager	Kathleen Osher
City Clerk	Colleen Norton
Cultural & Media Services	Kelli Narde
Community Development	Cindie Perry (Interim Director)
Economic Development	Cindie Perry
Finance	Tiffany Hooten
Human Resources	Tracy Hooker
Information Technology	Scott Rogers
Library	Dennis Quinn
Museum	Timothy Nimz
Municipal Court	Danielle Trujillo
Police	Doug Stephens
Public Works	Keith Reester

Separate Authorities

Littleton Municipal Building Authority	Carle Zimmerman, President
--	----------------------------

COUNCIL’S STRATEGIC OUTCOMES FRAMEWORK

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Littleton
Colorado**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Merrill

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, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Budget Policies

Overview

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

Fiscal/Budget Year

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

Budget Recommendation

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

Balanced Budget

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

Balanced Budget Scenarios

Scenario One: Revenues = Expenditures
Scenario Two: Revenues > Expenditures
Scenario Three: Revenues + Appropriated Fund Balances = Expenditures

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

Public Hearings

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

Changes by Council

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

Adoption of Budget and Appropriation of Funds

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

Changes to Adopted Budget

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

Additional Appropriations

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

Encumbrance Carryover

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

Level of Control and Budget Transfers

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

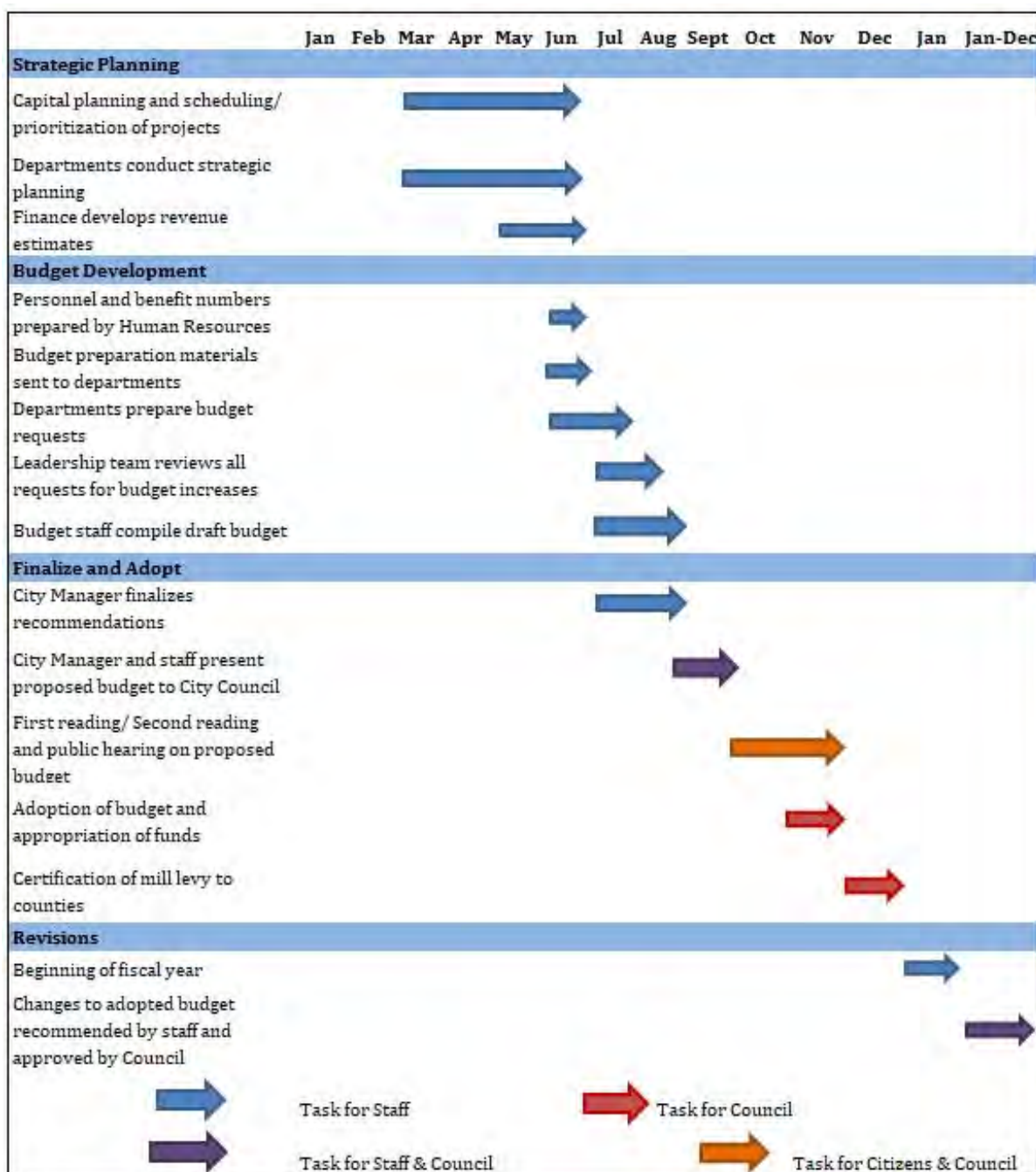
Lapsed Appropriations

Any appropriation remaining unexpended and unencumbered at the close of the budget year shall lapse and revert to the General Fund, or a special fund, as council may direct, except 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 and amended on April 18, 2023.

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 reserve range is eighteen to twenty-five percent (18-25%) of approved General Fund operating expenditures in the latter years 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. The General Fund reserves are comprised of the following reserve categories. The percentages allocated for each category are approximate with the intention of the total reserve percentage being 25%.

- a) The TABOR reserve of 3% as noted in section 2.3.
- b) A reserve of 2% for economic opportunities as deemed appropriate by city council either during the budget process or by council action during the year.
- c) A reserve of 3% related to natural disasters/pandemic risk.
- d) A reserve of 17% to provide assurance to help mitigate sales tax reliance/economic volatility of the city's limited diversification of revenues.

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 three 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 additional to specific requirements based on the following project types:
 - a) Retail Development - A retail development may be considered for an incentive agreement if the 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 Annual Comprehensive Financial Report (ACFR).
- 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

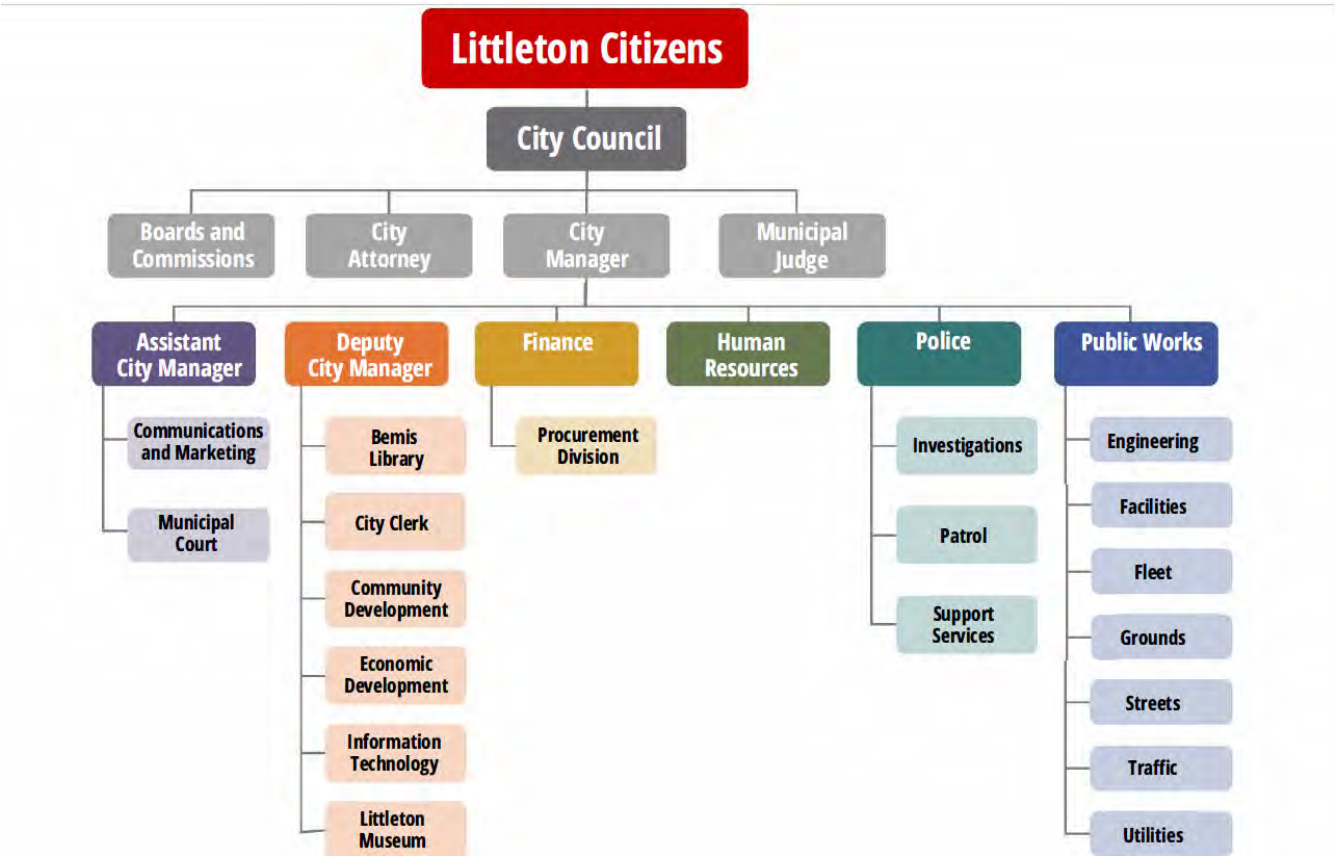
The authority of the city is vested in a council consisting of seven elected council members, four elected by district and three at-large. The mayor is elected by the citizens.

City Manager

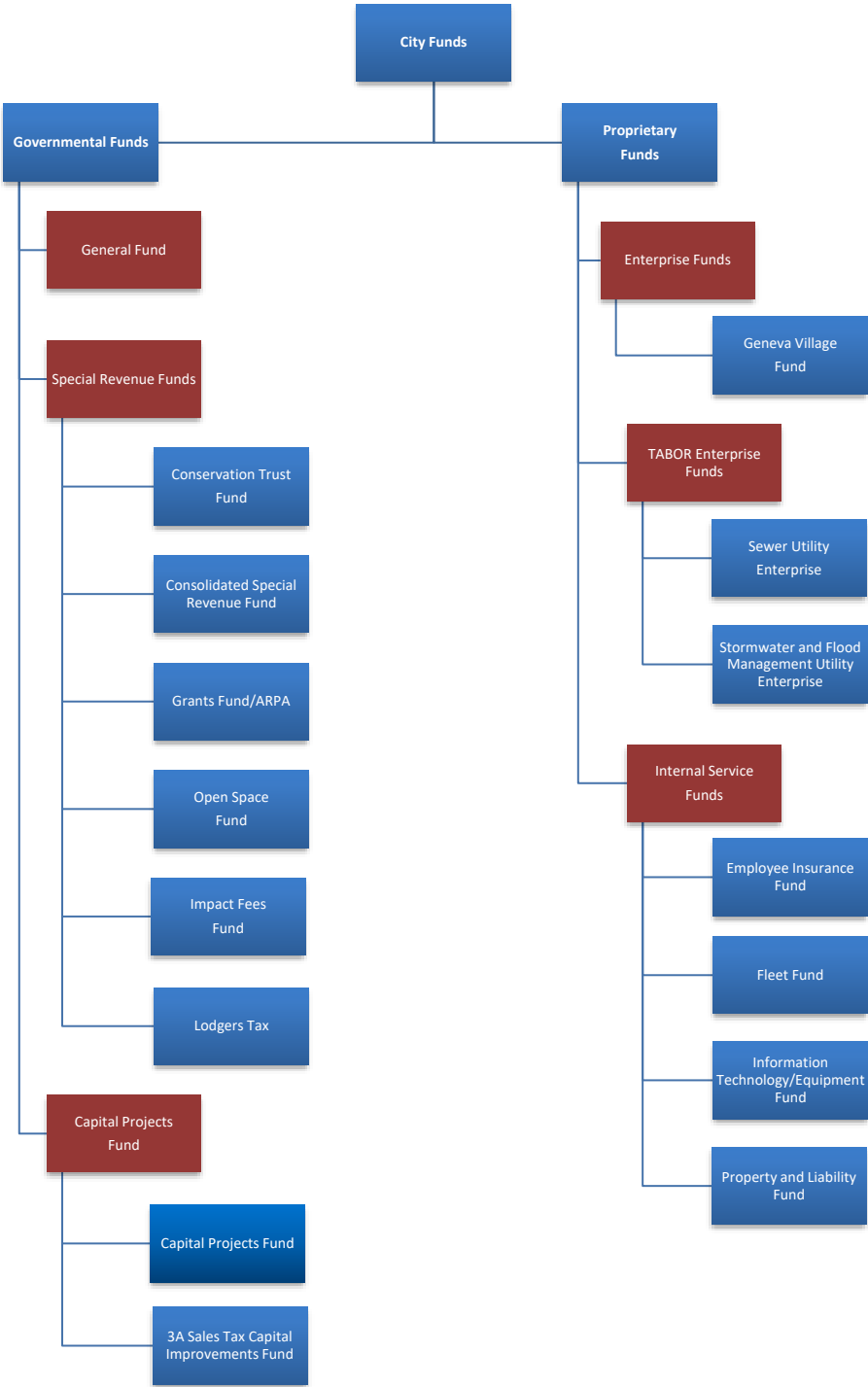
The city manager is the head of the administrative branch of the city government. The city manager is responsible to the council for the administration of the city. The city manager is appointed by the city council.

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



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

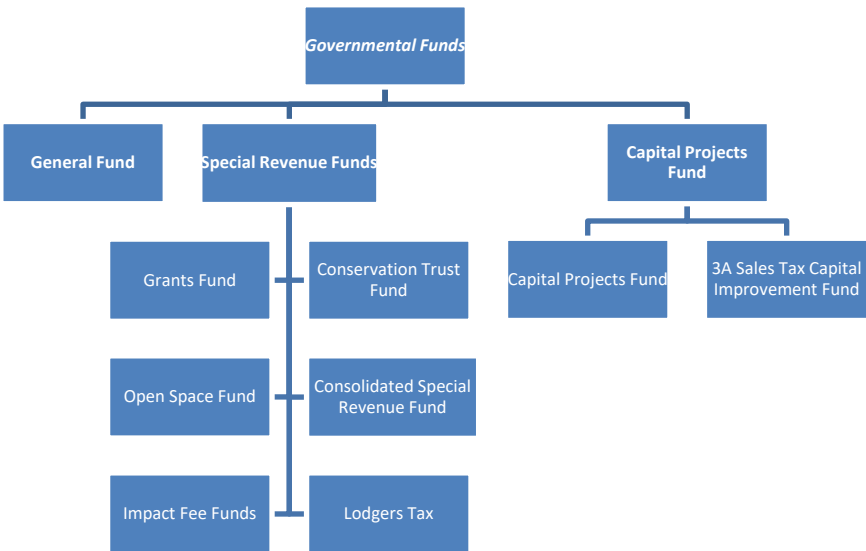
City Department Funding Sources

Department	Budgetary Division	General Fund	Capital Projects Funds	Non-Major Special Revenue Funds	Sewer Utility Fund	Storm-water Fund	Internal Service Funds
City Council	City Council	X					
Communications and Marketing	Communications & Marketing	X					
	PEG Funding			X			
City Attorney	City Attorney	X					
City Manager	City Manager	X					
	General Operations	X					
Economic Development	Economic Development	X					
Finance & Procurement	Finance	X					
Information Technology	Information Technology	X	X				
Human Resources	Human Resources	X					
	Omnibus	X					
	Risk Management						X
Municipal Court	Municipal Court	X					
City Clerk	City Clerk	X					
Police	Support Services	X	X	X			
	Patrol	X					
	Investigation	X					
	Forfeitures/Victim's Advocate	X		X			
	Defensive Driving			X			
Public Works	Engineering	X					
	Street Maintenance	X	X	X			
	Grounds Maintenance	X		X			
	Transportation Engineering	X					
	Building Maintenance	X	X	X			
	Fleet Maintenance	X	X				X
	Parks, Recreation & Open Space			X			
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					
	Patron Engagement	X					
	Farm Sites	X					
	Fine Arts Committee	X		X			
	Depot Operations	X					
	Gift Store	X					
	Capital Improvements			X			

City Fund Types and Descriptions

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

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



Governmental Funds

General Fund (Major Fund)

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

Capital Projects Fund (Major Fund)

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

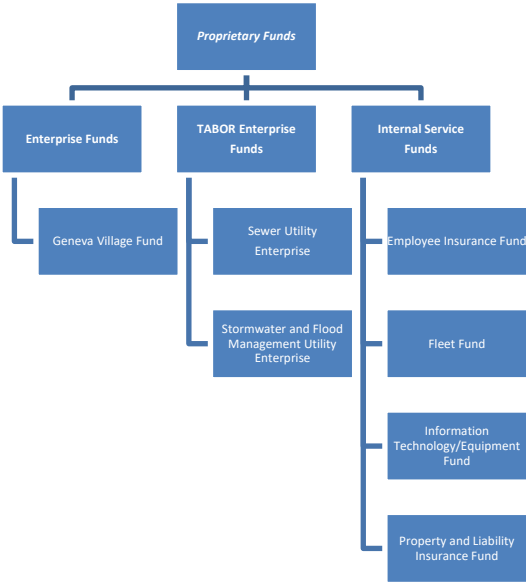
3A Sales Tax Capital Improvement Projects Fund (Major Fund)

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

Special Revenue Funds

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

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



Proprietary Funds

Enterprise Funds

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

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

TABOR Enterprises

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

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

Internal Service Funds

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

1. Employee Insurance Fund – Accounts for contributions from the city and employees to provide health, life, accidental death and dismemberment, long-term disability, short-term disability, unemployment, and workers' compensation insurance for all participating city employees.
2. Fleet Fund was re-established in 2023 and is used to provide vehicle replacements and provides maintenance on these vehicles for all departments throughout the city.
3. Information Technology/Equipment Fund was established in 2023 to account for information technology improvements, enhancement and capital investment along with other city equipment purchases.
4. Property and Liability Insurance Fund – Accounts for the costs of maintaining insurance for the city via retained liability plus premium payments for property and liability coverage. General and enterprise funds contribute to meet operating costs.

Basis of Budgeting

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

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

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

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

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

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

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

Policy Questions 2024 Recommended by City Manager

Council Outcome: Safe Community

Total: \$2,097,727

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

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

Related Outcome: Safe Community

Council Direction: Council supports this request in the 2024 budget.

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

One (2) Dispatchers: The addition of two dispatchers to the Dispatch Center to assist in the coverage of all emergency and non-emergency calls for service. Current staffing levels normally allow for two personnel on duty per shift, with one responsible for handling the radios and the other responsible for the phones. Dispatch and Patrol will both benefit from improved officer safety and incident management through enhanced Dispatch capacity; and the community will experience less on-hold time and improved customer service.

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

Expansion of the Co-Responder Program: The program pairs officers with AllHealth clinicians in the field to provide immediate access to mental health and other social services to community members in crises. This proposal seeks to expand the program to three full-time responders in total by adding a second full-time Co-Responder and a full-time Crisis Case Manager, along with modification of case management and supervision hours.

Policy Questions 2024

As a result, the Police Department should experience less time required for calls involving mental health crises with the increased availability of Co-Responders and Crisis Care Managers.

One-time Funds; \$643,000

The police vehicles and radio and equipment are needed to support the new police officers.

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

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

Related Outcome: Safe Community

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: Safe Community

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: Safe Community

Council Direction: Council supports this request in the 2024 budget.

The current volume of work, in addition to the police expansion of fleet vehicles will require an additional fleet technician. Fleet technicians install and maintain vehicles with complex computerized engines, lighting systems, and other computerized components. This additional FTE will help to ensure that city vehicles are well maintained and safe on the streets of Littleton.

Policy Questions 2024

Council Outcome: Robust & Resilient Economy

Total: \$531,477

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

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

Related Outcome: Safe Community

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: Safe Community

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: Robust & Resilient Economy

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: Robust & Resilient Economy

Policy Questions 2024

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: Robust & Resilient Economy

Council Direction: Council supports this request in the 2024 budget.

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

Council Outcome: Sustainable Community with Natural Beauty

Total: \$206,233

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

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

Related Outcome: Sustainable Community with Natural Beauty

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: Sustainable Community with Natural Beauty

Council Direction: Council supports this request in the 2024 budget.

The addition of one-time funds will fund the development and implementation of an Environmental Stewardship Strategic Plan. Recommendations from the Integrated Water Resources Master Plan will be implemented to best utilize the city's limited water resources

Policy Questions 2024

and establish a plan for long-term water conservation strategy; and incorporate electric vehicle charging infrastructure and fleet transition.

Council Outcome: Vibrant Community with a Rich Culture

Total: \$106,078

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

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

Related Outcome: Vibrant Community with a Rich Culture

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: Vibrant Community with a Rich Culture

Council Direction: Council supports this request in the 2024 budget.

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

High Quality Governance

Total: \$533,666

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

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

Related Outcome: High Quality Governance

Council Direction: Council supports this request in the 2024 budget.

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

Policy Questions 2024

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

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

Related Outcome: High Quality Governance

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: High Quality Governance

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: High Quality Governance

Council Direction: Council supports this request in the 2024 budget.

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

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

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

Related Outcome: High Quality Governance

Policy Questions 2024

Council Direction: Council supports this request in the 2024 budget.

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

Lodgers Tax

Council Outcome – Vibrant Community with a Rich Culture

Total: \$1,095,000

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

Location of Funding Request: Lodgers Tax Fund \$ 1,095,000

Related Outcome: Vibrant Community with a Rich Culture

Council Direction: Council supports this request in the 2024 budget.

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

The Arts & Culture Commission and staff propose adding a full-time Public Art Administrator, full-time Facilities Maintenance Technician, full-time Exhibit Assistant, two full-time Library Assistants, part-time Library Communications Specialist, and part-time Circulation Services Clerk. Staff also proposes additional FTE therefore adding hours to the current ESL Instructor and Circulation Services Page. This totals the addition of \$335,833 for 6.15 FTE.

One-time Funds; \$759,207

Staff proposes one-time funds of \$759,207. This includes grants of \$125,000 each to Hudson Gardens and the Town Hall Arts Center; smaller grants to multiple other arts and cultural organizations; and allocations for communications and marketing materials

Department Budget Highlights

City Council

Local Partnership funding \$72,900

CMO

Resident Business Survey 2024 \$52,000

Human Resources

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

Community Development

Neighborhood Grant \$25,000

Following the 1st reading of the proposed budget, Council approved additional funding for a .50 FTE Code Compliance Officer \$45,342.

IT, Finance, HR

Learning credits for ERP implementation \$60,000

Public Works

Traffic Signal Maintenance \$115,000

Following the 1st reading of the proposed budget, Council approved additional funding for a 1 FTE Sustainability Coordinator \$81,507.

Municipal Court

Court reduced its days open to the public from 5 days to 4 days. Online services remain available.

Transfers Out

- The City anticipates transferring \$76,324 from the General Fund to Geneva Village to ensure a sufficient fund balance remains in the Geneva Village Fund. Additionally, \$100,000 was made available in the General Fund to support future funding needs.
- As a result of the fire inclusion approved by voters in November 2018, the City will transfer \$1.8M from the General Fund to the Capital Reserve Account in January 2024.

Departments with no notable Budget Highlights

City Council, City Attorney

2024 Budget Overview All Funds

	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget	2023 Estimated to 2024 Adopted % Change
General Fund					
Beginning Fund Balance	\$18,126,371	\$20,668,905	\$20,792,006	\$20,281,116	-2%
Revenues	52,307,101	55,578,138	55,791,412	59,015,796	6%
Total Sources	70,433,472	76,247,043	76,583,419	79,296,912	4%
Expenditures	49,641,466	55,855,461	56,302,302	59,574,183	6%
Ending Fund Balance	20,792,006	20,391,582	20,281,116	19,722,729	-3%
Total Uses	70,433,472	76,247,043	76,583,419	79,296,912	4%
Capital Projects Fund					
Beginning Fund Balance	6,583,344	1,034,447	5,632,261	370,327	-93%
Revenues	6,026,479	6,547,771	7,300,759	5,686,849	-22%
Total Sources	12,609,823	7,582,218	12,933,020	6,057,176	-53%
Expenditures	6,977,562	6,696,096	12,562,693	5,558,186	-56%
Ending Fund Balance	5,632,261	886,122	370,326	498,990	35%
Total Uses	12,609,823	7,582,218	12,933,020	6,057,176	-53%
3A Sales Tax Capital Improvement Fund					
Beginning Fund Balance	-	6,511,195	10,245,645	4,660,801	N/A
Revenues	10,404,756	11,164,156	11,414,156	11,813,652	4%
Total Sources	10,404,756	17,675,351	21,659,802	16,474,452	-24%
Expenditures	159,111	17,670,000	16,999,000	12,436,362	-27%
Ending Fund Balance	10,245,645	5,351	4,660,802	4,038,090	-13%
Total Uses	10,404,756	17,675,351	21,659,802	16,474,452	-24%
Conservation Trust Fund					
Beginning Fund Balance	346,023	242,766	451,911	278,147	-38%
Revenues	261,959	254,855	291,762	265,564	-9%
Total Sources	607,981	497,621	743,673	543,711	-27%
Expenditures	156,071	215,526	465,526	532,840	14%
Ending Fund Balance	451,910	282,095	278,147	10,871	-96%
Total Uses	607,981	497,621	743,673	543,711	-27%
Consolidated Special Revenue Fund					
Beginning Fund Balance	254,307	206,153	1,434,367	262,110	-82%
Revenues	1,246,776	79,404	96,944	71,952	-26%
Total Sources	1,501,083	285,557	1,531,311	334,062	-78%
Expenditures	66,716	121,703	1,269,201	210,103	-83%
Ending Fund Balance	1,434,367	163,854	262,110	123,959	-53%
Total Uses	1,501,083	285,557	1,531,311	334,062	-78%

2024 Budget Overview All Funds (continued)

	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget	2023 Estimated to 2024 Adopted % Change
Grants Fund					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	2,326,978	12,507,713	16,690,074	12,302,000	-26%
Total Sources	2,326,978	12,507,713	16,690,074	12,302,000	-26%
Expenditures	2,326,978	12,507,713	16,690,074	12,302,000	-26%
Ending Fund Balance	-	-	-	-	N/A
Total Uses	2,326,978	12,507,713	16,690,074	12,302,000	-26%
ARPA Grants Fund					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	1,018,719	1,640,000	10,853,928	-	-100%
Total Uses	1,018,719	1,640,000	10,853,928	-	-100%
Expenditures	1,018,724	1,640,000	10,853,928	-	-100%
Ending Fund Balance	(4)	-	-	-	N/A
Total Uses	1,018,719	1,640,000	10,853,928	-	-100%
Open Space Fund					
Beginning Fund Balance	4,241,466	2,712,221	3,006,020	2,128,723	-29%
Revenues	1,437,451	2,238,834	2,359,525	2,555,701	8%
Total Sources	5,678,917	4,951,055	5,365,545	4,684,424	-13%
Expenditures	2,672,897	4,535,000	3,236,822	4,311,874	33%
Ending Fund Balance	3,006,020	416,055	2,128,723	372,550	-83%
Total Uses	5,678,917	4,951,055	5,365,545	4,684,424	-13%
Impact Fee Funds					
Beginning Fund Balance	4,019,393	2,893,096	2,927,868	1,328,498	-55%
Revenues	205,831	655,050	518,573	5,808,018	1020%
Total Sources	4,225,224	3,548,146	3,446,441	7,136,516	107%
Expenditures	1,297,355	2,250,000	2,117,942	4,500,000	112%
Ending Fund Balance	2,927,869	1,298,146	1,328,499	2,636,516	98%
Total Uses	4,225,224	3,548,146	3,446,441	7,136,516	107%
Lodgers Tax Fund					
Beginning Cash Balance	-	-	-	965,000	#DIV/0!
Revenues	-	-	965,000	1,095,000	13%
Total Sources	-	-	965,000	2,060,000	113%
Expenditures	-	-	-	1,094,300	#DIV/0!
Adjustment to GAAP Basis	-	-	-	-	N/A
Ending Cash Balance	-	-	965,000	965,700	0%
Total Uses	-	-	965,000	2,060,000	113%
Geneva Village Fund					
Beginning Cash Balance	73,211	92,622	101,425	111,926	10%
Revenues	188,547	178,415	166,899	145,458	-13%
Total Sources	261,758	271,037	268,324	257,384	-4%
Expenditures	167,177	173,037	156,398	159,384	2%
Adjustment to GAAP Basis	(6,844)	-	-	-	N/A
Ending Cash Balance	101,425	98,000	111,926	98,000	-12%
Total Uses	261,758	271,037	268,324	257,384	-4%
Sewer Utility Enterprise Fund					
Beginning Cash Balance	23,037,901	15,405,333	18,321,516	9,474,696	-48%
Revenues	16,830,953	19,183,137	19,505,544	24,297,474	25%
Total Sources	39,868,854	34,588,470	37,827,060	33,772,170	-11%
Expenditures	15,912,469	25,591,065	28,352,364	27,536,127	-3%
Adjustment to GAAP Basis	5,634,869	-	-	-	N/A
Ending Cash Balance	18,321,516	8,997,405	9,474,696	6,236,044	-34%
Total Uses	39,868,854	34,588,470	37,827,060	33,772,170	-11%

2024 Budget Overview All Funds (continued)

	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget	2023 Estimated to 2024 Adopted % Change
Storm Drainage Enterprise Fund					
Beginning Cash Balance	397,765	702,954	767,320	461,765	-40%
Revenues	2,320,262	3,208,834	4,292,366	2,824,172	-34%
Total Sources	2,718,027	3,911,788	5,059,686	3,285,937	-35%
Expenditures	1,940,994	2,776,800	4,597,921	3,171,183	-31%
Adjustment to GAAP Basis	9,713	-	-	-	N/A
Ending Cash Balance	767,320	1,134,988	461,765	114,754	-75%
Total Uses	2,718,027	3,911,788	5,059,686	3,285,937	-35%
Employee Insurance Fund					
Beginning Fund Balance	2,245,056	1,349,961	1,964,924	1,688,558	-14%
Revenues	6,293,401	7,253,590	7,350,848	7,834,733	7%
Total Sources	8,538,456	8,603,551	9,315,772	9,523,291	2%
Expenditures	6,573,533	7,761,825	7,627,214	7,928,967	4%
Ending Fund Balance	1,964,924	841,726	1,688,558	1,594,324	-6%
Total Uses	8,538,456	8,603,551	9,315,772	9,523,291	2%
Fleet Maintenance Fund					
Beginning Fund Balance	-	-	-	787,619	N/A
Revenues	-	3,700,670	3,700,670	3,767,635	N/A
Total Sources	-	3,700,670	3,700,670	4,555,254	N/A
Expenditures	-	2,989,385	2,913,051	3,097,067	N/A
Ending Fund Balance	-	711,285	787,619	1,458,187	N/A
Total Uses	-	3,700,670	3,700,670	4,555,254	N/A
Information Technology/Equipment Fund					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	-	550,000	550,000	750,000	N/A
Total Sources	-	550,000	550,000	750,000	N/A
Expenditures	-	550,000	550,000	750,000	N/A
Ending Fund Balance	-	-	-	-	N/A
Total Uses	-	550,000	550,000	750,000	N/A
Property & Liability Fund					
Beginning Fund Balance	974,768	1,054,271	1,004,202	845,575	-16%
Revenues	958,850	986,386	824,098	851,911	3%
Total Sources	1,933,618	2,040,657	1,828,300	1,697,486	-7%
Expenditures	929,416	986,710	982,725	984,611	0%
Ending Fund Balance	1,004,202	1,053,947	845,575	712,875	-16%
Total Uses	1,933,618	2,040,657	1,828,300	1,697,486	-7%
Total					
Beginning Fund/Cash Balance	60,299,606	52,873,924	66,649,466	43,259,862	-35%
Revenues	101,828,063	125,726,954	142,672,559	139,085,915	-3%
Total Sources	\$162,127,669	\$178,600,878	\$209,322,025	\$182,345,777	-13%
Expenditures	89,840,468	142,320,322	166,062,162	144,147,187	-13%
Adjustment to GAAP Basis	5,637,738	-	-	-	N/A
Ending Fund/Cash Balance	66,649,462	36,280,556	43,259,863	38,198,590	-12%
Total Uses	\$162,127,669	\$178,600,878	\$209,322,025	\$182,345,777	-13%

Explanations of Changes in Fund/Cash Balances in 2024

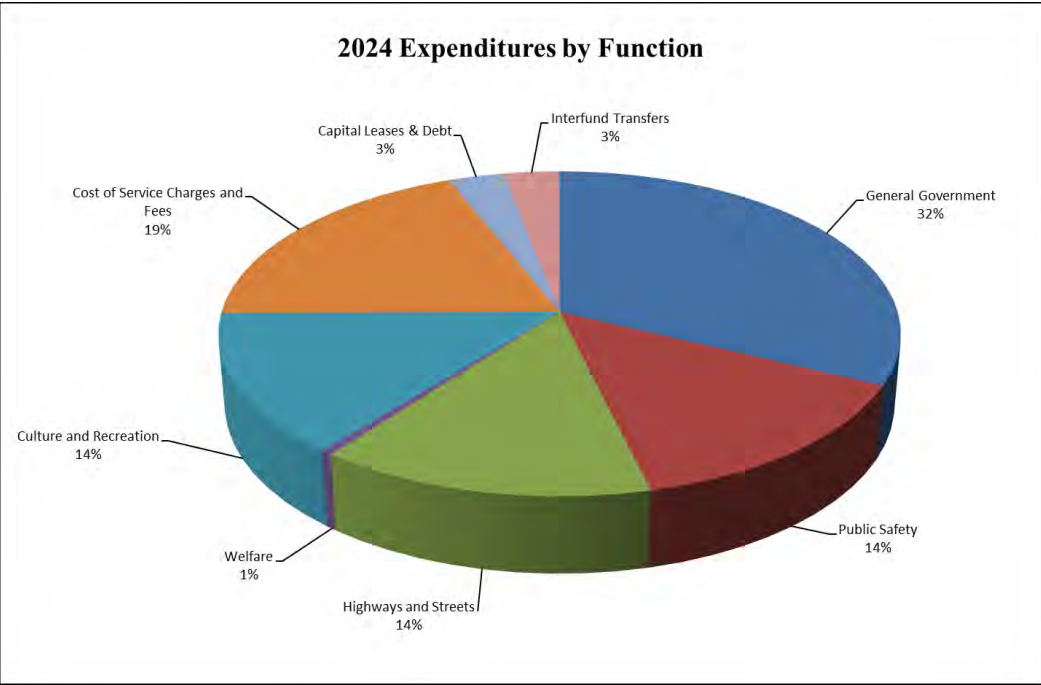
Fund	2023 Year-End Estimate	2024 Adopted Budget	Difference		% of Total Change
Capital Projects Fund Recurring capital replacements, lease payments and capital improvements do not have a sustainable revenue source. The five-year CIP plan has been fiscally constrained, resulting in decreased ability to fund capital projects.	370,326	498,990	128,664	34.7%	-2.5%
3A Sales Tax Capital Improvement Fund 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.	4,660,802	4,038,090	(622,711)	-13%	12%
Conservation Trust Fund A significant capital project was budgeted for the Library and Museum in 2021.	278,147	10,871	(267,276)	-96.1%	5.3%
Consolidated Special Revenue Fund Strategic drawdown of accumulated balances in Defensive Driving, Mindell Stein, Fine Arts Committee and Sterne-Elder are funded in 2023.	262,110	123,959	(138,151)	-52.7%	2.7%
Open Space Fund Ending fund balance decrease is due to Open Space projects in 2023.	2,128,723	372,550	(1,756,173)	-82.5%	34.7%
Impact Fees Fund Ending fund balance decrease is due to capital projects in 2023.	1,328,499	2,636,516	1,308,017	98.5%	-25.8%
Sewer Utility Enterprise Strategic drawdown of cash balance to complete significant capital projects at the South Platte Water Renewal Partners wastewater treatment plant as well as city-owned infrastructure.	9,474,696	6,236,044	(3,238,653)	-34.2%	64.0%
Storm Drainage Enterprise Approved rate increase in 2023 to maintain and rebuild infrastructure that is at risk of failing.	461,765	114,754	(347,011)	-75.1%	6.9%
Employee Insurance Fund A 16.4% increase in health premium rates is anticipated in 2023.	1,688,558	1,594,324	(94,234)	-5.6%	1.9%
Other Funds (<10% Change)					
General Fund	20,281,116	19,722,729	(558,387)	-2.8%	11.0%
ARPA Grants	-	-	-	0.0%	0.0%
Geneva Village Fund	111,926	98,000	(13,925)	-12.4%	0.3%
Fleet Maintenance	787,619	1,458,187	670,568	N/A	N/A
Information Technology/Equipment Fund	-	-	-	0.0%	0.0%
Property & Liability Fund	845,575	712,875	(132,701)	-15.7%	2.6%
Grant Fund	-	-	-	0.0%	0.0%
Total All Fund/Cash Balances	\$ 43,644,863	\$ 38,583,590	\$ (5,061,273)	-11.6%	100.0%

Comparison of Revenues and Expenses

Projected 2024 revenue for all funds totals \$139,085,914. The top three sources of revenues are Taxes (\$69,636,504 or 50%), Charges for Services (\$44,152,832 or 32%), and Intergovernmental (\$16,258,508 or 11%). The remaining 7% of revenues are from other sources, investment earnings, and interfund transfers.



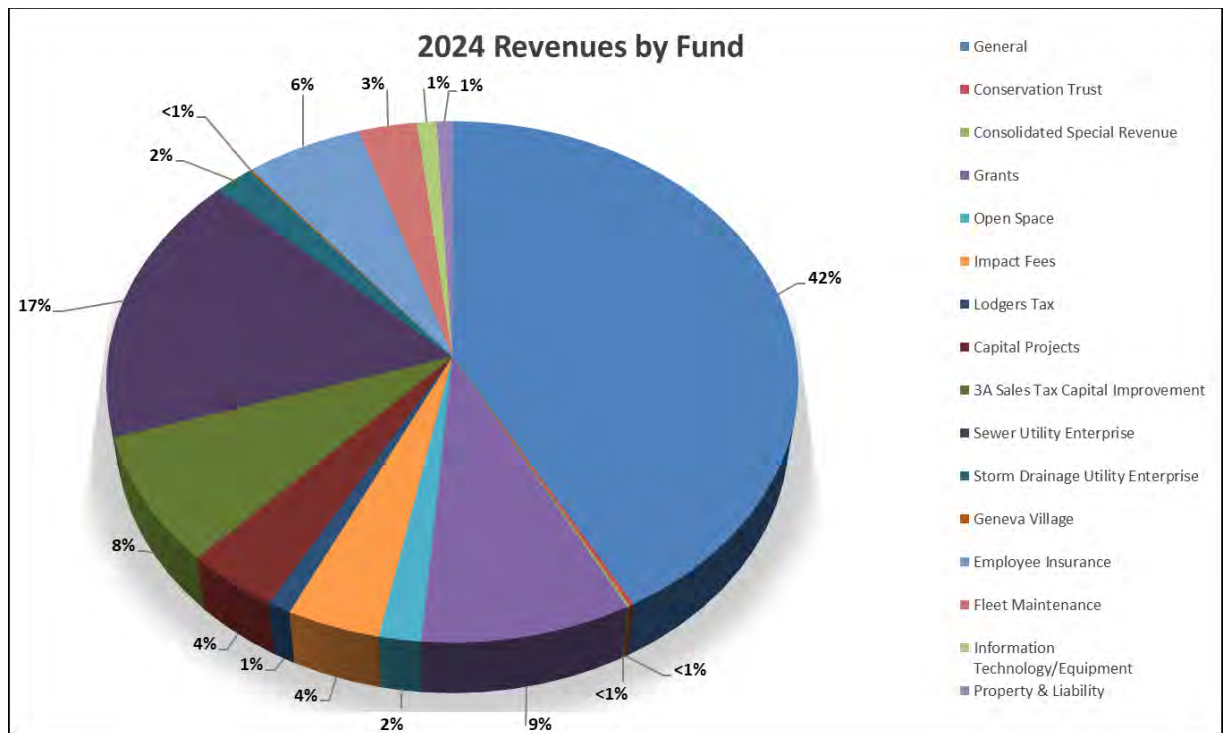
Projected 2024 expenditure for all funds totals \$144,147,187. General Government expenditures make up the greatest portion at 32%. Cost of Services is 19% of the total, Culture and Recreation is 14%, Highways and Streets is 14%, and Public Safety is 14% as well. The remaining 7% of expenditures covers Interfund Transfers, Capital Leases & Debt, and Welfare.



Comparison of Revenues and Expenses

Projected 2024 revenue for all funds totals \$139,085,914. General Fund revenues make up the greatest portion at 42%. Sewer Utility Enterprise revenue is 17% of the total, Grants Fund is 9%, 3A Sales Tax Capital Improvement Fund is 8%, Employee Insurance Fund is 6%, and Capital Projects Fund is 4%. The remaining funds make up the difference of 14%.

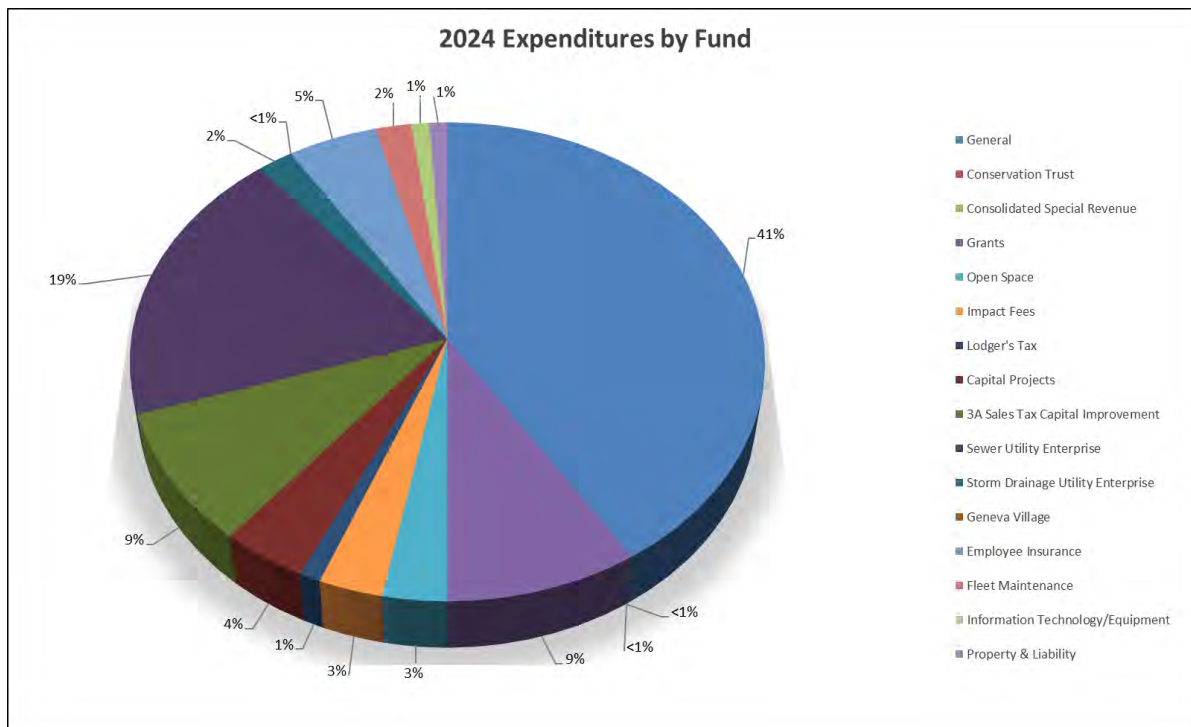
Comparison of Revenues						
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
General	\$ 41,640,299	\$ 49,689,507	\$ 52,307,101	\$ 55,578,138	55,791,412	59,015,796
Conservation Trust	254,174	289,037	261,959	254,855	291,762	265,564
Consolidated Special Revenue	136,569	85,473	1,246,776	79,404	96,944	71,952
Grants	4,921,063	920,179	3,345,697	14,147,713	27,544,002	12,302,000
Open Space	1,884,428	2,108,724	1,437,451	2,238,834	2,359,525	2,555,701
Impact Fees	242,618	1,106,548	205,830	655,049	518,572	5,808,017
Lodgers Tax	-	-	-	-	965,000	1,095,000
Capital Projects	6,060,404	6,591,771	6,026,479	6,547,771	7,300,759	5,686,849
3A Sales Tax Capital Improvement	-	-	10,404,756	11,164,156	11,414,156	11,813,652
Sewer Utility Enterprise	16,704,363	18,753,497	16,830,953	19,183,137	19,505,544	24,297,474
Storm Drainage Utility Enterprise	1,353,456	2,654,188	2,320,262	3,208,834	4,292,366	2,824,172
Geneva Village	158,536	145,669	188,547	178,415	166,899	145,458
Employee Insurance	5,260,515	5,472,453	6,293,401	7,253,590	7,350,848	7,834,733
Fleet Maintenance	-	-	-	3,700,670	3,700,670	3,767,635
Information Technology/Equipment	-	-	-	550,000	550,000	750,000
Property & Liability	888,835	1,211,894	958,850	986,386	824,098	851,911
Total	\$ 79,505,260	\$ 89,028,940	\$ 101,828,062	\$ 125,726,953	\$ 142,672,558	\$ 139,085,914



Comparison of Revenues and Expenses

Projected 2024 expenditure for all funds totals \$144,147,187. General Fund expenditures make up the greatest portion at 41%. Sewer Utility Enterprise is 19% of the total, 3A Sales Tax Capital Improvement Fund is 9%, Grants Fund is 9%, Capital Projects Fund is 4%, and Employee Insurance Fund is 5%. The remaining funds make up the difference of 13%.

Comparison of Expenditures						
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
General	\$ 43,158,967	\$ 45,918,847	\$ 49,641,466	\$ 55,855,461	\$ 56,302,302	\$ 59,574,183
Conservation Trust	211,578	142,816	156,071	215,526	465,526	532,840
Consolidated Special Revenue	189,545	40,580	66,716	121,703	1,269,201	210,103
Grants	4,921,063	920,179	3,345,702	14,147,713	27,544,002	12,302,000
Open Space	1,935,261	982,543	2,672,897	4,535,000	3,236,822	4,311,874
Impact Fees	279,332	975,131	1,297,355	2,250,000	2,117,942	4,500,000
Lodger's Tax	-	-	-	-	-	1,094,300
Capital Projects	7,216,007	6,910,077	6,977,562	6,696,096	12,562,693	5,558,186
3A Sales Tax Capital Improvement	-	-	159,111	17,670,000	16,999,000	12,436,362
Sewer Utility Enterprise	15,818,118	14,655,369	15,912,469	25,591,065	28,352,364	27,536,127
Storm Drainage Utility Enterprise	1,451,978	1,329,464	1,940,994	2,776,800	4,597,921	3,171,183
Geneva Village	99,280	148,512	167,177	173,037	156,398	159,384
Employee Insurance	5,416,104	6,782,329	6,573,533	7,761,825	7,627,214	7,928,967
Fleet Maintenance	-	-	-	2,989,385	2,913,051	3,097,067
Information Technology/Equipment	-	-	-	550,000	550,000	750,000
Property & Liability	667,794	931,292	929,416	986,710	982,725	984,611
Total	\$ 81,365,027	\$ 79,737,139	\$ 89,840,468	\$142,320,322	\$ 165,677,162	\$ 144,147,187



All Funds

2020-2024 Summary of Estimated Financial Sources and Uses

	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted Budget
Revenues						
Taxes:						
Sales & Use	\$ 32,353,616	\$ 40,330,740	\$ 54,403,350	\$ 56,786,548	\$ 57,885,486	\$ 59,942,011
Property	1,969,126	1,970,302	2,131,318	2,180,410	2,107,495	2,634,289
Specific Ownership	143,057	138,960	136,598	141,727	136,987	171,229
Cigarette	234,124	225,034	153,741	208,000	148,834	150,000
Highway Users	1,251,756	1,494,784	1,397,204	1,481,099	1,481,099	1,583,324
Building Use	1,205,574	1,685,518	1,338,705	1,515,000	2,388,269	2,418,651
Franchise Fees	2,168,514	2,329,639	2,649,772	2,526,789	2,790,233	2,737,000
License and Permits	1,217,578	1,447,223	1,121,529	1,244,475	1,087,317	1,755,675
Intergovernmental	8,016,360	4,483,558	6,428,586	17,748,633	31,291,860	16,258,508
Charges for Services	23,678,628	28,972,779	28,444,199	32,613,748	32,532,460	44,152,832
Fines & Forfeitures	321,570	143,873	183,399	250,000	177,954	190,000
Investment Earnings	1,254,696	(462,553)	(3,306,968)	847,433	1,125,751	798,380
Miscellaneous	2,540,660	3,034,184	3,465,727	2,007,342	3,323,064	1,647,464
Total Revenues	76,355,259	85,794,040	98,547,159	119,551,204	136,476,810	134,439,363
Expenditures						
General Government	31,247,031	31,810,304	33,813,887	46,928,146	58,380,543	46,075,107
Public Safety	14,348,040	15,059,485	16,735,985	17,427,700	18,956,407	20,136,460
Highways and Streets	6,135,642	5,919,837	7,369,910	19,388,894	23,599,599	20,775,665
Welfare	438,670	225,752	332,758	416,183	399,072	427,921
Culture and Recreation	7,215,195	5,886,991	8,823,311	23,646,407	24,112,770	20,896,545
Cost of Service Charges and Fees	13,813,698	12,579,645	14,462,509	24,988,242	28,454,023	27,320,937
Capital/Leases/Debt	5,016,751	5,020,229	5,021,206	3,924,000	3,924,000	3,915,251
Total Expenditures	78,215,027	76,502,243	86,559,565	136,719,572	157,826,415	139,547,887
Other Financing Sources (Uses)						
Transfers In	3,150,000	3,234,900	3,280,903	6,175,748	6,195,748	4,646,551
Transfers Out	(3,150,000)	(3,234,900)	(3,280,903)	(5,600,748)	(7,850,748)	(4,599,301)
Total Other Financing Sources (Uses)	-	-	-	575,000	(1,655,000)	47,250
Excess (Deficiency) of Financial Sources over Financial Uses	(1,859,768)	9,291,797	11,987,593	(16,593,368)	(23,004,605)	(5,061,274)
Adjustment to Budget Basis	(3,081,746)	(5,613,623)	(5,637,738)	-	-	-
Fund/Cash Balance, Beginning of Year	\$ 61,562,945	\$ 56,621,431	\$ 60,299,605	\$ 52,873,924	\$ 66,649,460	\$ 43,644,855
Fund/Cash Balance, End of Year	\$ 56,621,431	\$ 60,299,605	\$ 66,649,460	\$ 36,280,556	\$ 43,644,855	\$ 38,583,581



Photo by Lee Castellion

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Revenues						
Taxes:						
Sales & Use	\$ 32,353,616	\$ 40,330,740	\$ 43,737,162	\$ 45,752,616	\$ 45,896,514	\$ 47,437,200
Property	1,969,126	1,970,302	2,131,318	2,180,410	2,107,495	2,634,289
Specific Ownership	143,057	138,960	136,598	141,727	136,987	171,229
Cigarette	234,124	225,034	153,741	208,000	148,834	150,000
Franchise Fees	2,168,514	2,329,639	2,649,772	2,526,789	2,790,233	2,737,000
License and Permits	1,230,818	1,460,619	1,151,654	1,276,475	1,123,317	1,792,675
Intergovernmental	925,611	940,837	1,007,288	1,037,940	1,037,477	1,062,540
Charges for Services	798,376	1,090,649	884,467	1,083,820	932,427	1,450,843
Fines & Forfeitures	321,970	150,295	184,626	250,000	191,652	190,000
Investment Earnings	280,759	(121,741)	(774,406)	200,000	308,439	313,066
Miscellaneous	1,214,327	1,174,172	1,044,882	920,361	1,118,037	1,076,954
Total Revenues	41,640,299	49,689,507	52,307,101	55,578,138	55,791,412	59,015,796
Expenditures						
General Government	16,731,388	17,619,863	18,997,650	22,171,743	22,481,417	24,077,935
Public Safety	13,269,915	14,860,954	16,167,698	16,838,476	17,125,350	19,542,466
Highways and Streets	4,493,053	4,754,953	5,347,703	6,027,430	5,937,377	6,360,891
Welfare	438,670	112,578	332,758	416,183	399,072	427,921
Culture and Recreation	5,026,528	4,659,429	5,514,754	6,875,881	6,833,338	7,290,668
Capital Outlay	49,412	676,177	-	-	-	-
Total Expenditures	40,008,967	42,683,954	46,360,563	52,329,713	52,776,554	57,699,882
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(3,150,000)	(3,234,900)	(3,280,903)	(3,525,748)	(3,525,748)	(1,874,301)
Total Other Financing Sources (Uses)	(3,150,000)	(3,234,900)	(3,280,903)	(3,525,748)	(3,525,748)	(1,874,301)
Excess (Deficiency) of Financial Sources over Financial Uses	(1,518,668)	3,770,652	2,665,635	(277,323)	(510,890)	(558,387)
Fund Balance, Beginning of Year	\$ 15,874,388	\$ 14,355,720	\$ 18,126,371	\$ 20,668,905	\$ 20,792,006	\$ 20,281,116
Fund Balance, End of Year	\$ 14,355,720	\$ 18,126,371	\$ 20,792,006	\$ 20,391,582	\$ 20,281,116	\$ 19,722,729

* 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

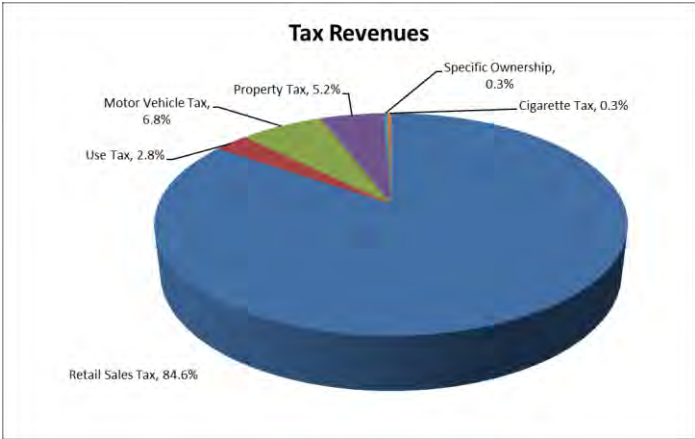
General Fund Revenues

Revenues in this fund are projected to increase from the 2023 year-end estimated budget of \$55,791,412 to an estimated \$59,015,796 in 2024. As compared to the 2023 year-end estimates, the projected increase is \$3,224,384.

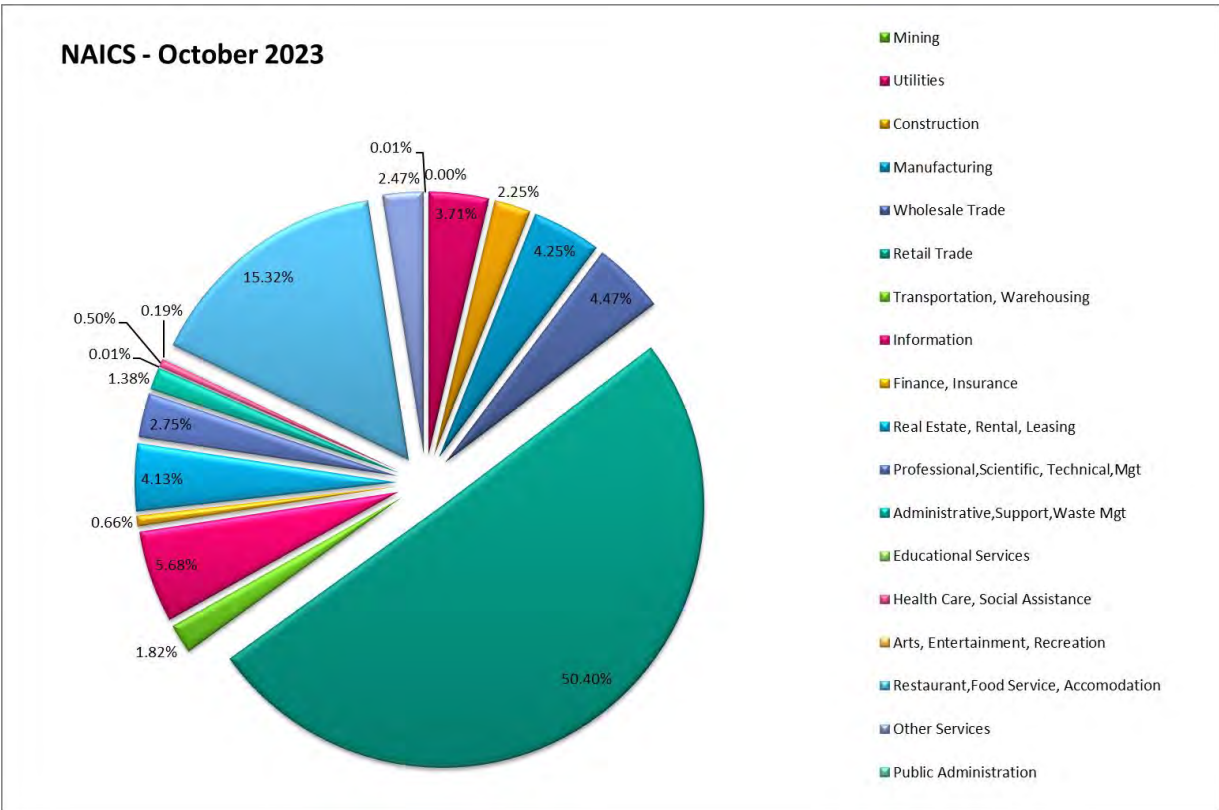
Total Revenues budgeted for the General Fund are \$59,015,796, broken down as follows:

Taxes - \$ 50,392,718

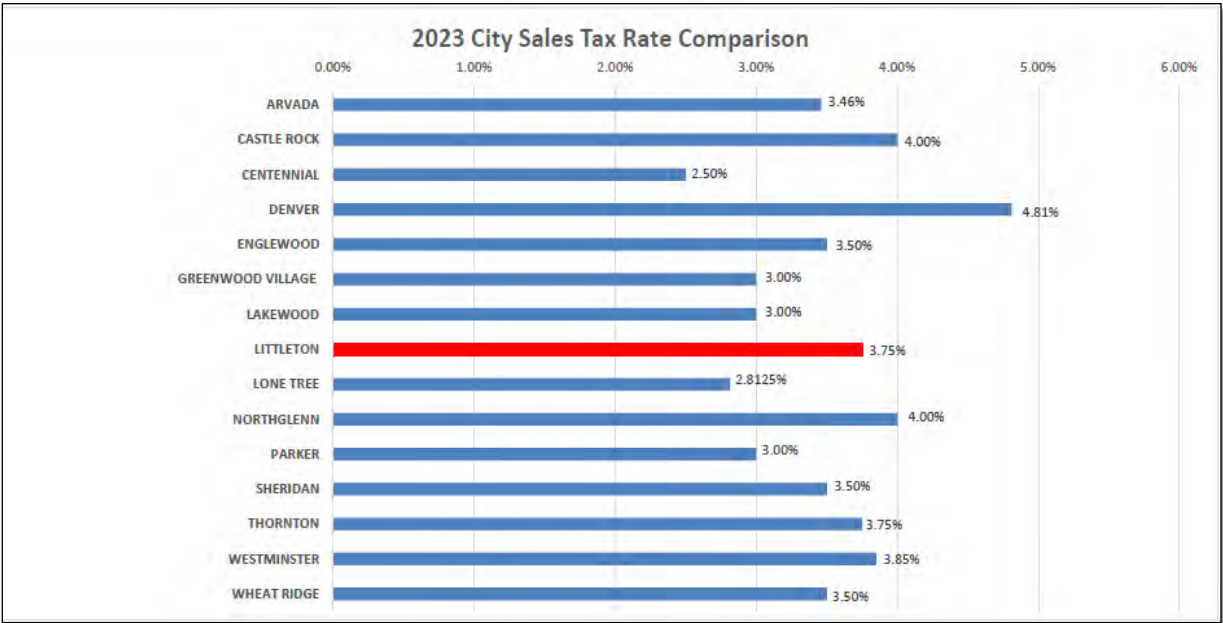
Retail Sales Tax – Retail sales taxes are expected to be \$42,598,775 which is 3.5% higher than the 2023 year-end estimate. Retail sales tax is the largest single source of tax revenue for Littleton at 84.6%. The sales tax rate for the city is 3.75% with 3.0% for the General Fund and 0.75% for the 3A Sales Tax Capital Improvements Fund. The largest source of tax revenues comes from the retail trade area. Retail sales tax revenues in 2023 are estimated to be flat compared to the 2023 budgeted amount.



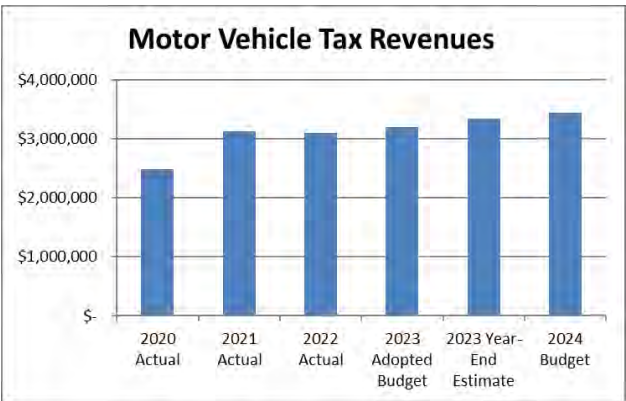
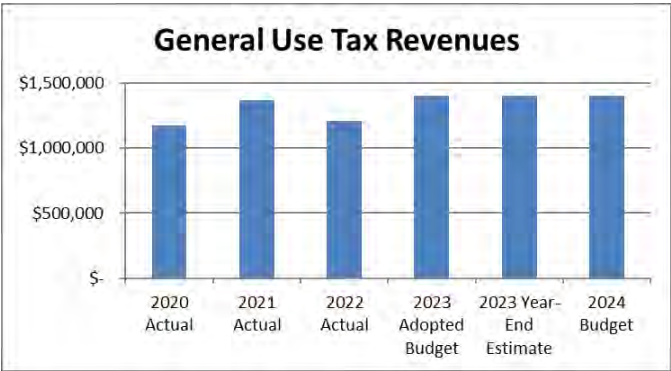
The following graph depicts the categories and percentages of sales and use tax revenues as of October 2023.



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



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



Sales Tax – Motor Vehicles – This tax is on motor vehicles purchased by Littleton residents. The tax is collected for the city by the applicable county clerk at the time a motor vehicle is registered. \$3,438,425 is anticipated for 2024. The year-end estimate for 2023 is \$143,898 (5%) higher than budgeted, while the 2024 budget is estimated slightly higher, \$100,148 (3%) compared to the 2023 estimate.

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

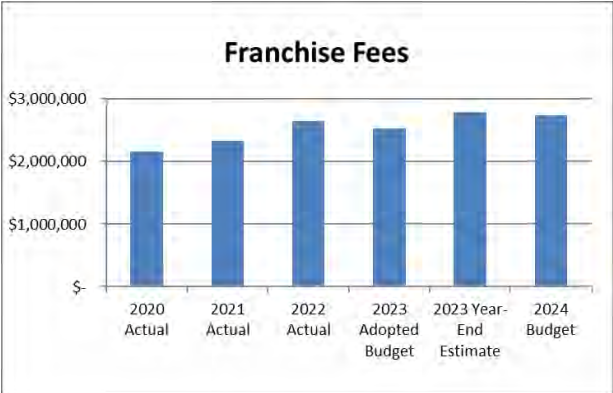
A typical property owner paid property taxes to the following jurisdictions for 2022 taxes paid in 2023. *(Assume a \$500,000 actual value of the home. The County assessed residential value in 2022 was 6.95% of actual value or \$34,750 in this example.)* Please note this is only an example as your actual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

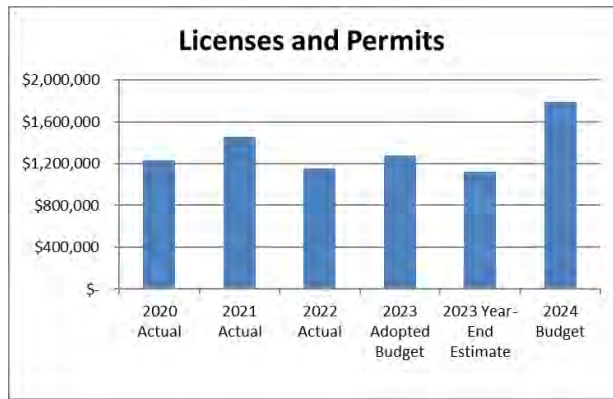
<u>Jurisdiction</u>	<u>Mill Levy</u>	<u>Taxes Paid</u>	<u>%</u>
Littleton School Dist #6	67.061	\$ 2,330.37	66.1%
Arapahoe County	12.750	443.06	12.6%
South Metro Fire Rescue	9.288	322.76	9.1%
S Suburban Park & Rec	8.426	292.80	8.3%
City of Littleton	2.000	69.50	2.0%
Developmental Disability	1.000	34.75	1.0%
Urban Drainage & Flood	0.900	31.28	0.9%
Urbn Dmge&Fld (S Platte)	0.100	3.48	0.1%
	<u>101.525</u> mills	<u>\$ 3,527.99</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 \$321,229 in revenues in 2024. The cigarette taxes and specific ownership taxes are estimated based on historical trends.

Franchise Fees – \$2,737,000

Utilities operating within Littleton are required to pay a franchise fee for the use of public right of way. This revenue is derived from electricity (3%), gas (3%), telephone utility (flat annual fee) and cable television (5%) franchises and accounts for 5% of total revenues in the General Fund. Franchise fee revenues are estimated based on historical trends and rate analysis. Electricity and gas revenues are expected to be \$2,075,000 Cable franchise fees are estimated to be \$570,000. Telephone franchise fees are a contracted amount of \$92,000 per year.





License and Permits – \$1,792,675

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

Building Permits – \$1,500,000

Liquor, MMJ, and STR Licenses – \$155,650

Contractor Licensing Fees – \$90,000

Other Licenses and Permits – \$47,025

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

Intergovernmental – \$1,062,540

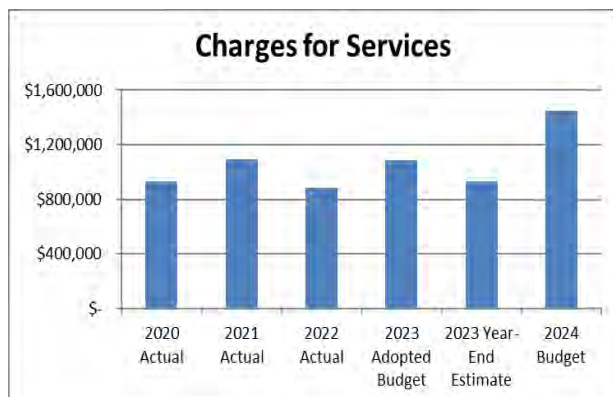
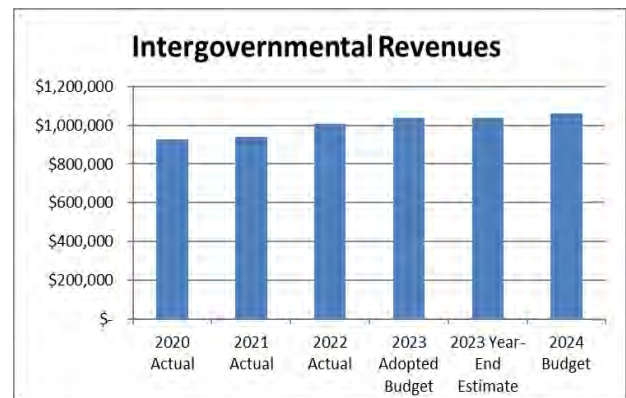
Intergovernmental revenues make up 2% of the total revenues in the General Fund. In 2018 and prior, fire partner contract reimbursements were a significant source of intergovernmental revenue. The sources are as follows:

Littleton Public School Police Officers – \$564,300

County Road and Bridge – \$ 300,000

Motor Vehicle Registration – \$140,000

State/County – \$58,240



Charges for Services – \$1,450,843

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

Permit Review/Plan Check Fees – \$1,033,000

Engineering Review Fees – \$160,000

Court Costs – \$25,000

Sidewalk 50/50 – \$100,000

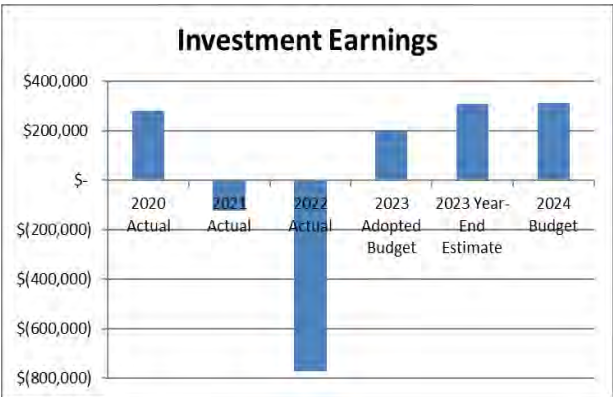
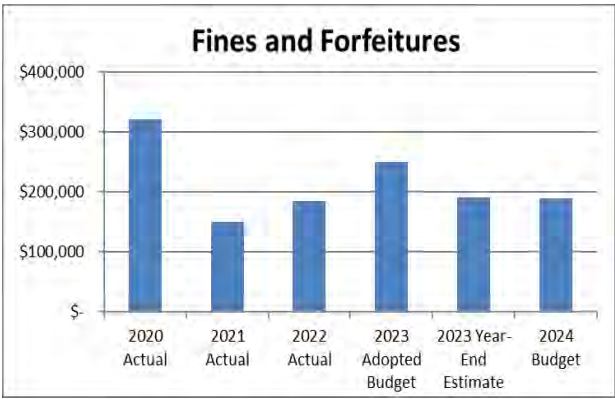
E-Ticketing Surcharge – \$15,000

Collection Fees (EMS) – \$7,500

Other – \$110,343

Fines and Forfeitures – \$190,000

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



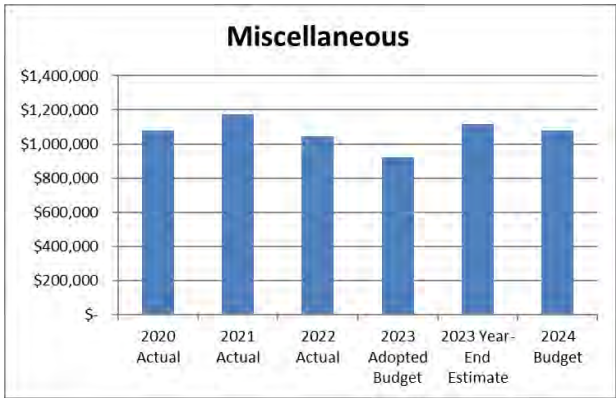
Investment Earnings – \$ 313,066

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

Miscellaneous – \$1,076,954

Miscellaneous revenues represent 2% and are as follows:

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



Interfund Transfers – \$0

No interfund transfers are anticipated in 2024.

General Fund Revenues by Line Item

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

General Fund Revenues by Line Item (Continued)

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
01-110-5811	Misc Printing & Binding	-	52	-	-	1,081	-
01-110-5812	Sponsorships	-	36,345	81,845	30,000	30,000	30,000
01-150-5854	Over/Short . Finance	-	1	5	-	3	-
01-172-5504	Open Records Request	300	627	170	250	250	250
01-173-5320	Public Defender - DOLA	42,712	13,925	23,300	8,700	9,599	10,000
01-173-5502	Court Costs	39,444	27,545	24,770	30,000	21,334	25,000
01-173-5518	Processing Fee . OJ/Warran	2,644	1,350	214	400	90	200
01-173-5523	E-Ticketing Surcharge	23,142	13,756	17,193	20,000	12,879	15,000
01-173-5600	Court Fines	314,181	132,534	164,748	240,000	177,954	190,000
01-173-5604	Forfeitures	-	-	100	-	-	-
01-173-5854	Over/Short . Court	(140)	275	6	-	-	-
01-176-5731	Omnibus Program	1,912	-	-	-	-	-
01-178-5304	R T D	2,675	8,202	-	-	-	-
01-178-5721	Contributions . Riders	433	-	-	-	-	-
01-200-5600	Police Auction	-	4,219	-	-	13,698	-
01-201-5320	State Grant Revenue	-	362	-	-	-	-
01-201-5504	Sale of Plans/Rpts/Copies	-	470	-	-	-	-
01-201-5505	Police Reports	14,471	20,286	21,530	18,000	16,142	18,000
01-201-5506	Police Name Check - W/Letter	10	70	60	30	30	30
01-201-5508	Crime Lab - Photos	-	30	25	-	180	-
01-201-5509	Crime Lab - Video Tapes	-	30	-	-	-	-
01-201-5511	Crime Lab - CD/DVD Disks	805	830	1,103	800	1,000	800
01-201-5512	Comm Center Audio Tapes	765	1,267	1,470	1,200	1,200	1,200
01-201-5513	Sex Offender - Initial Reg	1,625	2,325	1,840	1,500	1,500	1,500
01-201-5514	Sex Offender - Subseq. Reg	1,991	2,761	3,010	2,500	2,500	2,500
01-201-5515	Extra Duty Administrative	890	4,091	1,840	3,000	3,000	3,000
01-201-5604	Abandoned Property	-	2,203	1,226	-	-	-
01-201-5800	Overtime Reimbursement	62,202	78,864	33,146	5,000	43,671	30,000
01-201-5802	Restitution/City	1,043	1,580	261	1,000	500	500
01-201-5811	Other Misc Revenue	-	-	12,328	79	300	300
01-201-5863	Reimb of Expenditures	6,040	3,830	2,208	1,000	1,400	1,400
01-203-5310	Federal Grants	-	-	15,817	-	9,240	-
01-203-5330	L P S Officers	384,453	415,519	442,842	540,000	540,000	564,300
01-203-5800	Overtime Reimbursement	48,199	258,576	118,763	113,121	172,433	160,000
01-204-5800	Overtime Reimbursement	7,782	60,267	27,615	20,800	30,000	25,800
01-220-5811	Fire Other Misc Revenue	-	1,685	-	-	-	-
01-225-5811	Collection Company Receipts	75,256	35,303	7,360	10,000	7,500	7,500
01-301-5154	Contractor Non-Compliance Fees	-	-	-	-	5,000	5,000
01-301-5526	Engineering Review Fees	138,000	202,350	177,050	200,000	145,000	160,000
01-301-5811	Other Misc Revenue	294	38	-	-	-	-
01-301-5850	Reimbursed Personnel Costs	-	-	-	-	4,000	15,000
01-302-5507	Street/Sidewalk/Curb	85,489	71,508	102,465	75,000	105,000	100,000
01-302-5802	Restitution/City	-	-	215	185	-	-
01-302-5811	Other Misc Revenue	3,069	8	-	-	-	-
01-302-5850	Reimbursed Personnel Costs	1,531	155	-	-	-	-
01-303-5516	Community Gardens	4,170	4,140	7,175	7,140	7,200	7,200
01-303-5811	Other Misc Revenue	-	7,192	2,160	-	-	-
01-304-5800	Misc Revenue	-	1,651	326	-	29	-
01-305-5850	Reimbursed Personnel Costs	2,864	7,120	6,973	5,000	-	-
01-320-5811	Other Misc. Revenues	-	-	25	-	-	-

General Fund Revenues by Line Item (Continued)

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

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General Fund Expenditures

Expenditures in the General Fund are projected to increase \$3,718,722 from the 2023 budget of \$55,855,461 to an estimated \$59,574,183 in 2024; there is a projected increase of \$3,271,880 in expenditures from the 2023 year-end estimate to the 2024 budget.

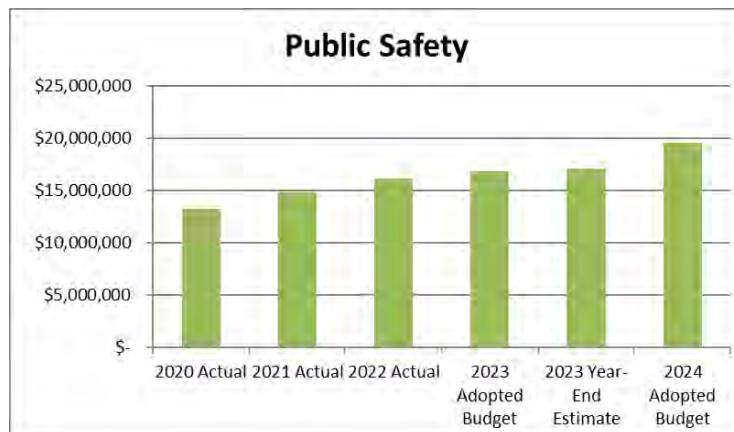
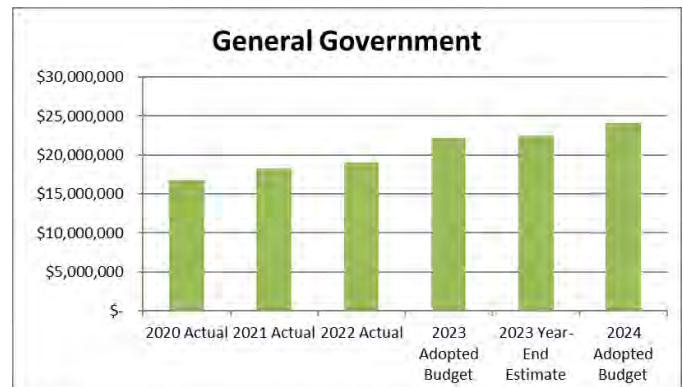
Total Expenditures budgeted for the General Fund are broken down as follows:

General Fund Expenditures by Function						
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
General Government	\$ 16,780,801	\$ 18,254,583	\$ 18,997,650	\$ 22,171,743	\$ 22,481,417	\$ 24,077,935
Public Safety	13,269,915	14,860,954	16,167,698	16,838,476	17,125,350	19,542,466
Highways and Streets	4,493,053	4,796,403	5,347,703	6,027,430	5,937,377	6,360,891
Welfare	438,670	225,752	332,758	416,183	399,072	427,921
Culture and Recreation	5,026,528	4,546,256	5,514,754	6,875,881	6,833,338	7,290,668
Transfers Out	3,150,000	3,234,900	3,280,903	3,525,748	3,525,748	1,874,301
Total	\$ 43,158,967	\$ 45,918,847	\$ 49,641,466	\$ 55,855,461	\$ 56,302,302	\$ 59,574,183

General Government – \$24,077,935

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

General government expenditures are budgeted to increase by \$1,906,192 or about 9% as compared to the 2023 budget.



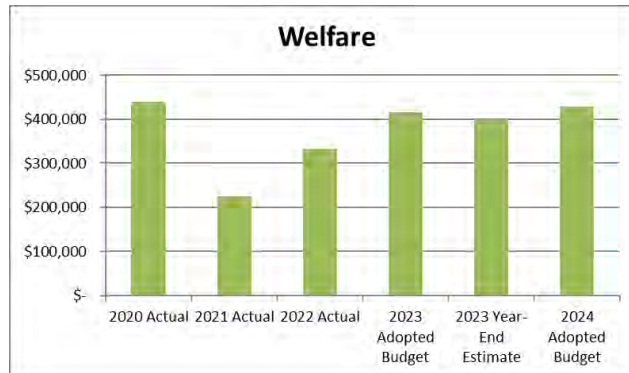
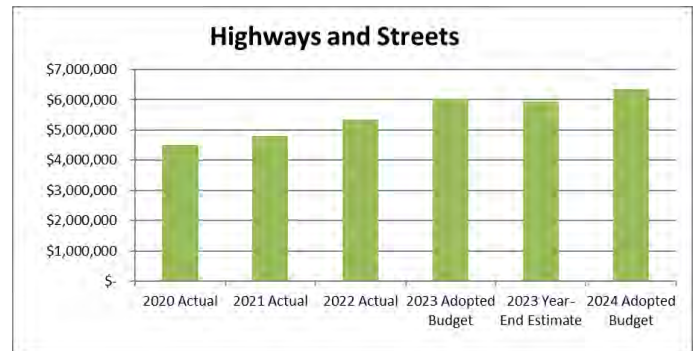
Public Safety – \$19,542,466

Included in this function are Police and Dispatch. Public Safety expenditures are budgeted to increase by \$2,703,990 or 16% as compared to the 2023 budget.

Highways and Streets – \$6,360,891

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

Highway and Streets expenditures are budgeted to increase by \$333,461 or about 6% as compared to the 2023 budget.

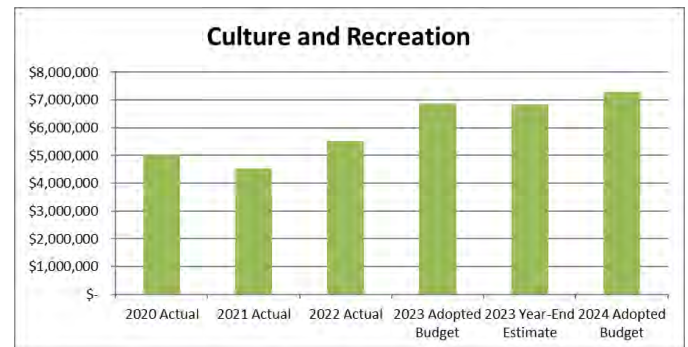


Welfare – \$427,921

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

Culture and Recreation – \$7,290,668

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



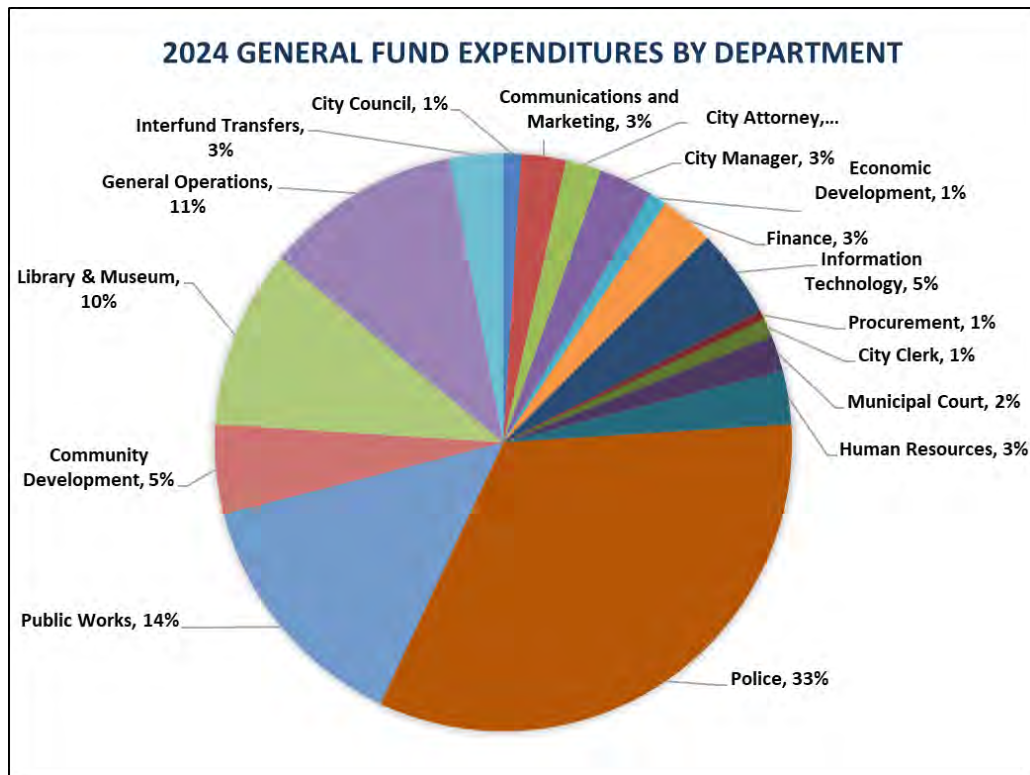
Interfund Transfers – \$1,874,301

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

General Fund Expenditures

The graphs below show the breakdown of expenditures by department.

Department Summary						
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Budget
City Council	\$ 293,491	\$ 291,225	\$ 263,755	\$ 437,073	\$ 435,573	\$ 506,071
Communications and Marketing	952,997	1,093,007	1,261,429	1,366,157	1,320,513	1,522,588
City Attorney	707,408	700,635	847,068	1,086,568	1,020,989	1,139,677
City Manager	1,324,366	1,097,321	1,084,741	1,190,034	1,107,502	1,525,551
Economic Development	687,649	410,107	426,809	579,005	665,270	666,859
Finance	1,158,892	1,095,585	1,159,960	1,442,201	1,302,700	1,691,808
Information Technology	2,344,475	1,884,892	2,493,993	2,743,702	2,507,095	3,012,936
Procurement	-	279,713	304,662	319,048	279,093	333,518
City Clerk	327,176	237,275	251,938	366,286	289,626	435,958
Municipal Court	758,394	744,790	911,595	1,036,551	984,401	1,019,996
Human Resources	1,515,765	1,430,837	1,395,273	1,865,001	1,850,763	1,921,980
Police	13,264,812	14,860,954	16,167,698	16,838,476	17,125,350	19,542,466
Fire	5,103	-	-	-	-	-
Public Works	6,707,491	7,538,706	8,082,188	7,876,120	7,887,971	8,504,278
Community Development	2,297,365	2,448,843	2,299,839	3,058,257	3,122,584	3,284,114
Library & Museum	4,289,759	3,912,340	4,712,717	5,719,987	5,650,950	5,966,963
General Operations	3,373,823	4,657,715	4,696,897	6,405,247	7,226,175	6,625,118
Interfund Transfers	3,150,000	3,234,900	3,280,903	3,525,748	3,525,748	1,874,301
Total	\$ 43,158,967	\$ 45,918,847	\$ 49,641,466	\$ 55,855,461	\$ 56,302,302	\$ 59,574,183



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City Council Budget Summary

Did You Know?

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

City Council

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

Major Programs

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

Service Delivery Improvements for 2024

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

Council’s Strategic Outcomes

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

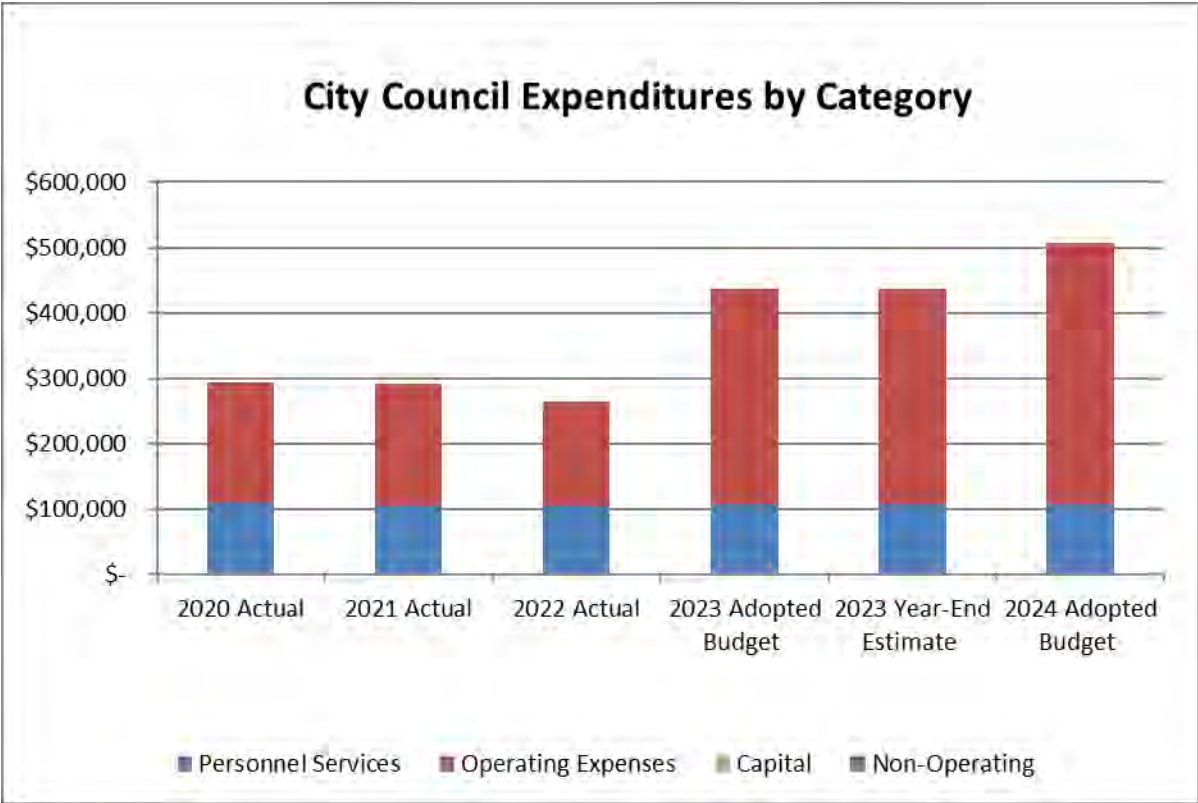
Council’s Priorities

- Housing
- Safety
- Economic Development
- Infrastructure
- Environment

City Council

Expenditures by Line Item

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



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

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

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

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

Service Delivery Improvements for 2024

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

City Attorney

Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
City Attorney Expenditures							
01-120-6010	Salary . Regular	533,094	505,833	604,583	769,362	769,362	817,296
01-120-6020	Salary . Overtime	287	-	-	-	-	-
01-120-6030	Social Security	30,746	26,822	29,407	36,659	36,659	38,125
01-120-6035	Medicare	7,939	7,420	8,899	9,598	9,598	9,982
01-120-6040	Worker's Comp. Ins.	725	695	710	867	867	2,367
01-120-6050	Medical	41,904	37,704	54,089	60,858	57,815	63,901
01-120-6051	Life	1,226	1,192	1,352	1,657	1,574	1,723
01-120-6052	Disability	1,408	1,458	1,703	1,903	1,808	1,903
01-120-6053	Dental	2,019	1,483	1,541	2,202	2,092	2,202
01-120-6054	Vision	418	329	342	456	433	456
01-120-6055	Short-Term Disability	107	107	108	135	128	135
01-120-6060	ICMA 401A . General Govern	27,251	29,455	39,291	55,231	52,469	57,440
01-120-6141	ICMA 457 Match 2%	3,158	12,000	12,000	-	-	-
01-120-6160	Unemployment Insurance	156	136	136	140	133	146
01-120-6170	Auto Allowance	-	-	4,615	-	-	-
01-120-7110	Supplies Office	2,380	1,444	1,508	4,000	3,500	3,000
01-120-7112	Printer Supplies	531	-	-	-	-	-
01-120-7115	Non-Capital Equipment	1,056	(34)	-	2,000	300	1,500
01-120-7280	Books Magazines Subscripti	8,419	7,455	13,600	20,000	15,000	18,000
01-120-7285	Dues & Memberships	2,540	2,070	2,403	3,500	3,500	3,500
01-120-7350	Hardware Periphery	13	-	-	-	-	-
01-120-7413	Filing & Recording	-	10	-	-	-	-
01-120-7420	Business Meetings	75	110	246	1,000	750	1,000
01-120-7430	Professional/Consulting Sv	5,470	(92)	-	-	-	-
01-120-7442	Personnel Recruitment	-	-	-	-	-	-
01-120-7443	Special Legal Services	17,447	17,598	17,277	25,000	7,500	25,000
01-120-7444	Contract Attorney	12,937	46,580	48,683	80,000	50,000	75,000
01-120-7445	Contract Prosecutor	2,620	-	-	-	-	-
01-120-7450	Learning & Education	1,514	860	4,576	12,000	7,500	17,000
01-120-7540	Copier Lease - Non Lewan	1,429	-	-	-	-	-
01-120-7541	Copier Lease - Lewan	540	-	-	-	-	-
Total City Attorney Expenditures		707,408	700,635	847,068	1,086,568	1,020,989	1,139,677



City Manager Budget Summary

Did You Know?

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

City Manager

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

Major Programs

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

Service Delivery Improvements for 2024

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

Performance Summary

Performance Measures for Major Programs

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

City Manager

Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
City Manager Expenditures							
01-130-6010	Salary , Regular	710,997	601,872	646,111	837,635	780,000	820,543
01-130-6030	Social Security	37,769	31,060	40,226	45,164	38,000	55,074
01-130-6035	Medicare	11,063	9,094	9,848	13,059	10,200	14,474
01-130-6040	Worker's Comp. Ins.	707	711	645	1,259	1,250	2,315
01-130-6050	Medical	44,701	36,841	45,030	48,855	45,000	47,020
01-130-6051	Life	1,369	1,437	1,468	2,027	1,850	2,274
01-130-6052	Disability	1,656	1,791	2,162	2,782	2,500	2,965
01-130-6053	Dental	2,382	2,036	2,004	3,136	2,800	3,673
01-130-6054	Vision	493	455	442	683	500	800
01-130-6055	Short-Term Disability	118	108	107	162	140	189
01-130-6060	ICMA 401A , General Govern	37,073	38,785	41,795	67,010	57,000	91,424
01-130-6130	Educational Benefits	-	1,607	3,331	-	-	-
01-130-6141	ICMA 457 Match 2%	20,976	19,500	29,750	19,500	19,500	20,280
01-130-6160	Unemployment Insurance	125	112	170	112	112	171
01-130-6170	Auto Allowance	9,773	5,262	4,904	12,300	12,300	12,300
01-130-6190	Fire Retirement	-	-	1,110	-	-	-
01-130-7110	Supplies Office	957	1,053	2,504	2,600	2,600	5,000
01-130-7112	Printer Supplies	130	-	-	-	-	-
01-130-7115	Non-Capital Equipment	-	-	-	500	500	1,400
01-130-7280	Books Magazines Subscripti	-	-	-	250	250	250
01-130-7285	Dues & Memberships	4,645	2,950	436	5,000	5,000	13,200
01-130-7360	Software Maintenance & Licensing	3,000	-	-	-	-	-
01-130-7420	Business Meetings	977	3,133	2,226	4,000	4,000	5,000
01-130-7430	Professional/Consulting Sv	430,356	328,752	235,533	92,000	92,000	393,200
01-130-7450	Learning & Education	2,241	10,762	14,940	32,000	32,000	34,000
01-130-7540	Copier Lease - Non Lewan	2,320	-	-	-	-	-
01-130-7541	Copier Lease - Lewan	540	-	-	-	-	-
Total City Manager Expenditures		1,324,366	1,097,321	1,084,741	1,190,034	1,107,502	1,525,551



Communications & Marketing Budget Summary

Did You Know?

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

Communications and Marketing

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

Three primary strategic communications programs:

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

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

Communications & Marketing Budget Summary (continued)

Performance Summary

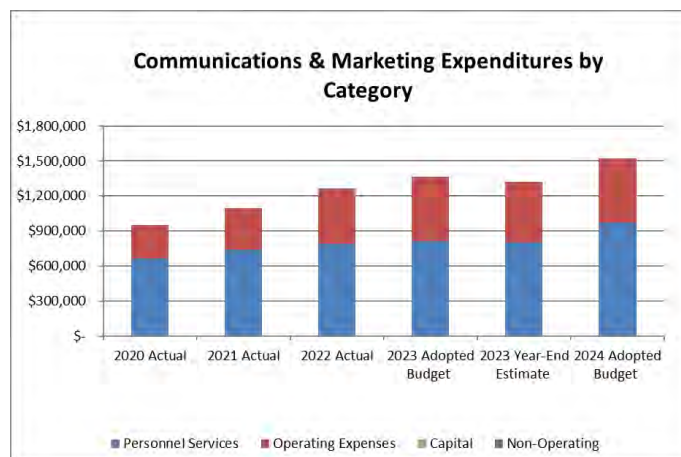
Performance Measures for Major Programs

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

Communications & Marketing

Expenditures by Line Item

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



Economic Development Budget Summary

Did You Know?

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

Economic Development

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

Major Programs

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

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

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

Service Delivery Additions for 2024

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

Economic Development Budget Summary (continued)

Performance Summary

Performance Measures for Major Programs

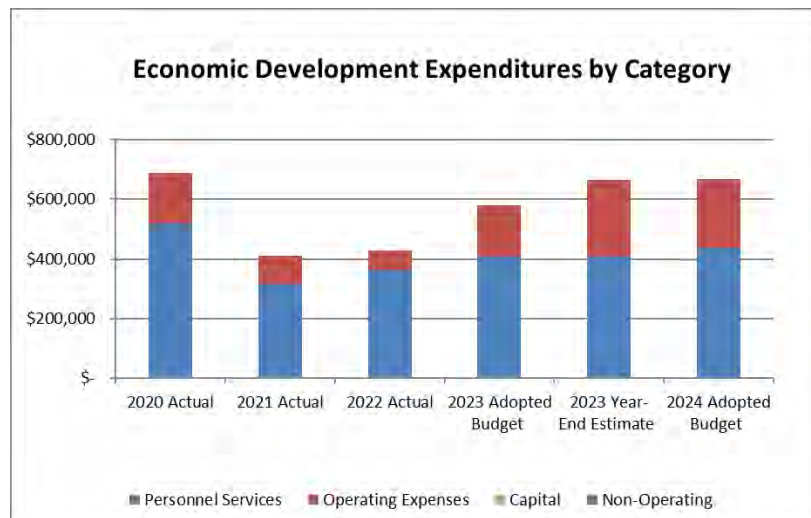
Program	What We Measure and Why	2022 Actual	2023 Estimate	2024 Goals
Business Attraction	Measure: <ul style="list-style-type: none"> Vacancy rate (all sectors: office, retail, industrial) Overall sales tax revenue change Reason: Programs generate awareness of Littleton as a location of choice for business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

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

Economic Development

Expenditures by Line Item

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



Finance Budget Summary

Did You Know?

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

Finance

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

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

Performance Summary

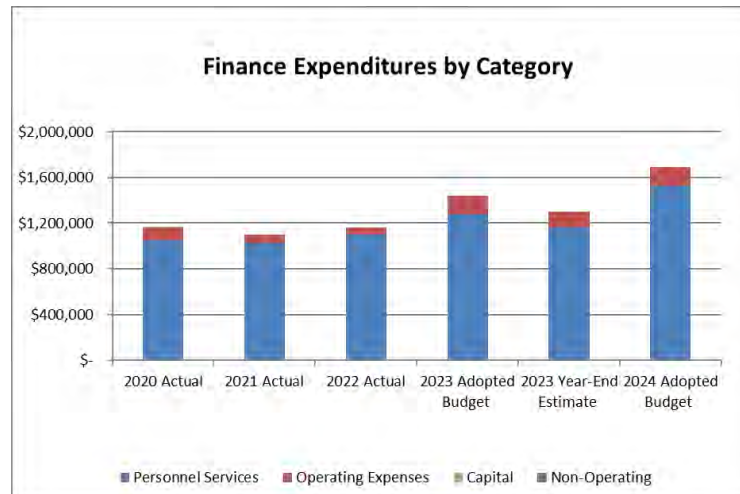
Performance Measures for Major Programs

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

Finance

Expenditures by Line Item

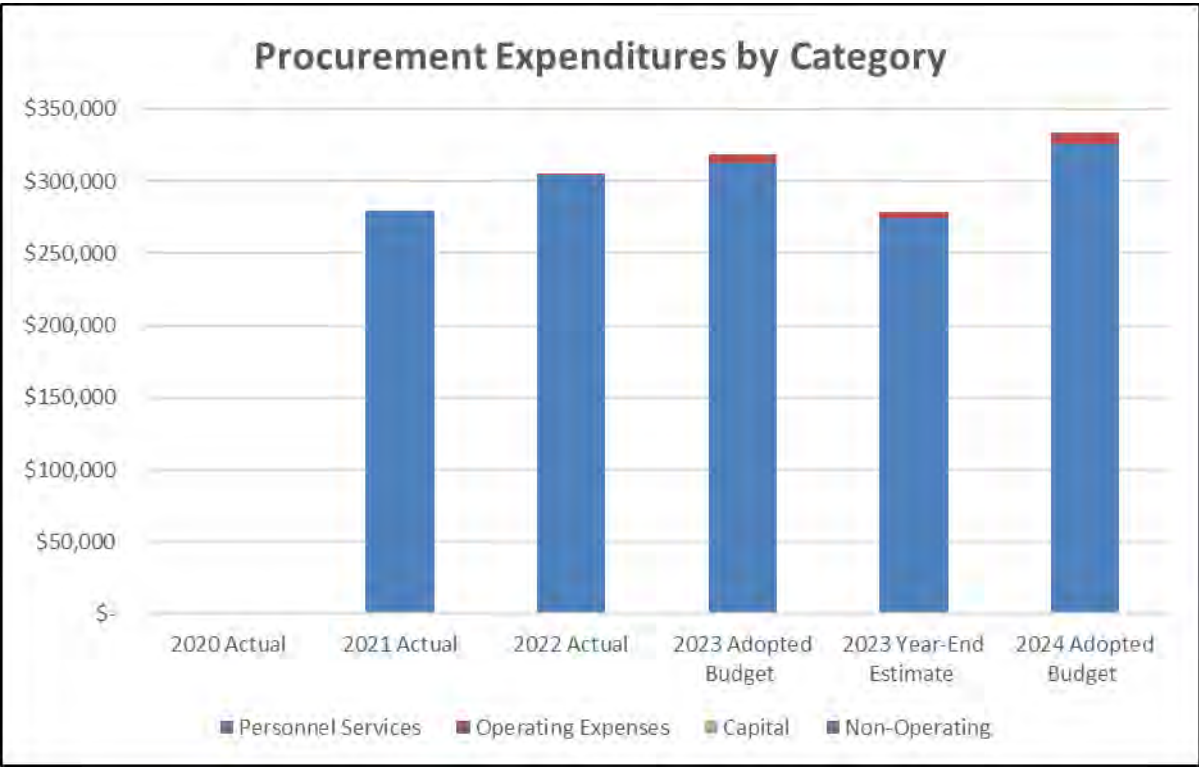
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Finance Expenditures							
01-150-6010	Salary . Regular	827,211	817,832	860,195	989,728	900,000	1,185,706
01-150-6020	Salary . Overtime	2,037	2,702	2,730	2,070	1,800	2,153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



Finance - Procurement

Expenditures by Line Item

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



Information Technology Budget Summary

Did You Know?

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

Information Technology

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

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

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

Information Technology Budget Summary (continued)

Performance Summary

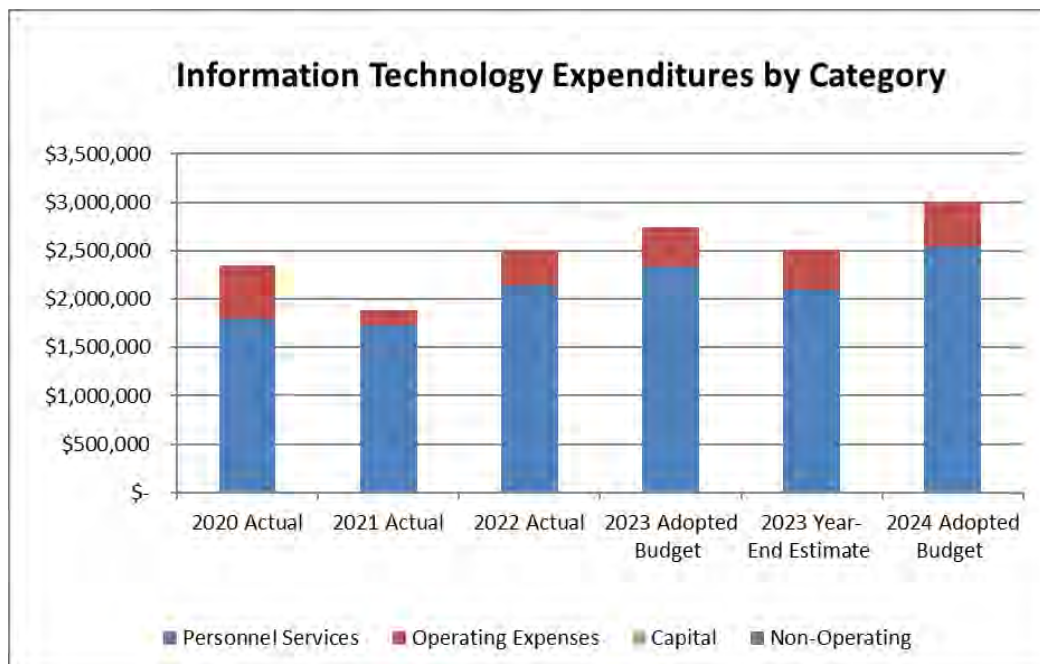
Performance Measures for Major Programs

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

Information Technology

Expenditures by Line Item

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



City Clerk Budget Summary

Did You Know?

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

City Clerk

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

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

City Clerk Budget Summary (continued)

Performance Summary

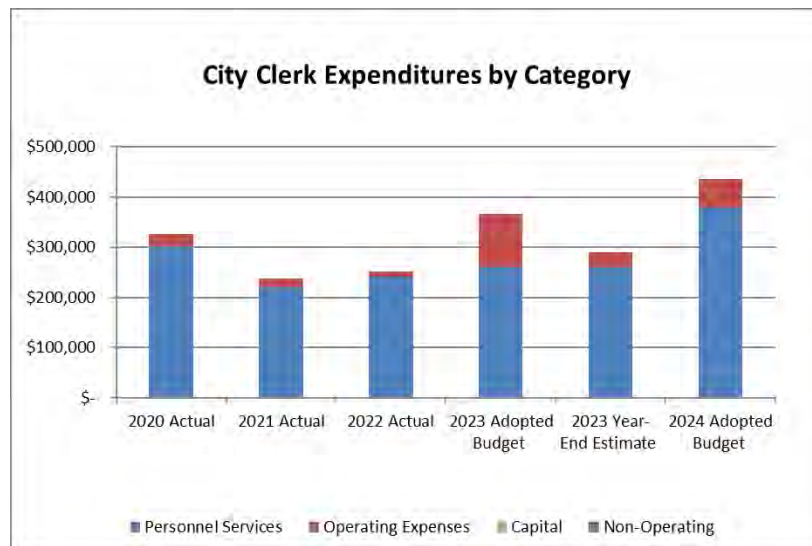
Performance Measures for Major Programs

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

City Clerk

Expenditures by Line Item

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



Municipal Court Budget Summary

Did You Know?

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

Municipal Court

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

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

Performance Summary

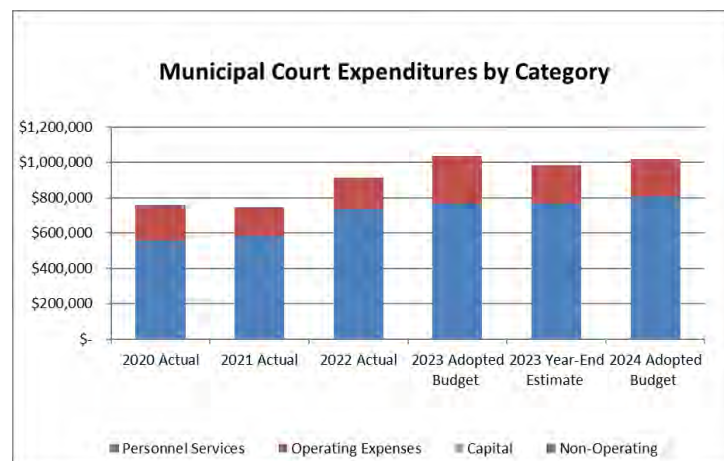
Performance Measures for Major Programs

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

Municipal Court

Expenditures by Line Item

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



Human Resources Budget Summary

Did You Know?

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

Human Resources

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

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

Human Resources Budget Summary (continued)

Performance Summary

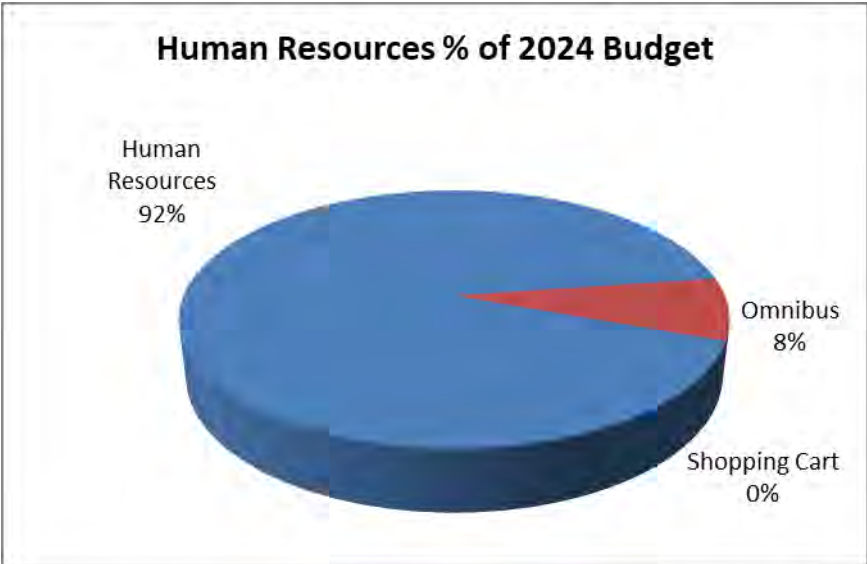
Performance Measures for Major Programs

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

Human Resources Summary Overview

Division Budget Summary Overview

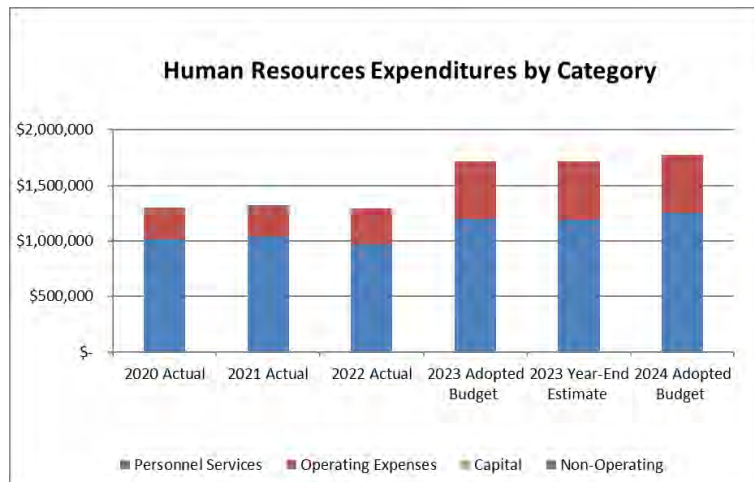
Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Human Resources	1,300,980	1,318,260	1,295,187	1,715,001	1,714,763	1,771,980
Human Resources Omnibus	195,477	112,578	100,086	150,000	136,000	150,000
Human Resources Shopping Cart	19,309	-	-	-	-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



Human Resources

Expenditures by Line Item

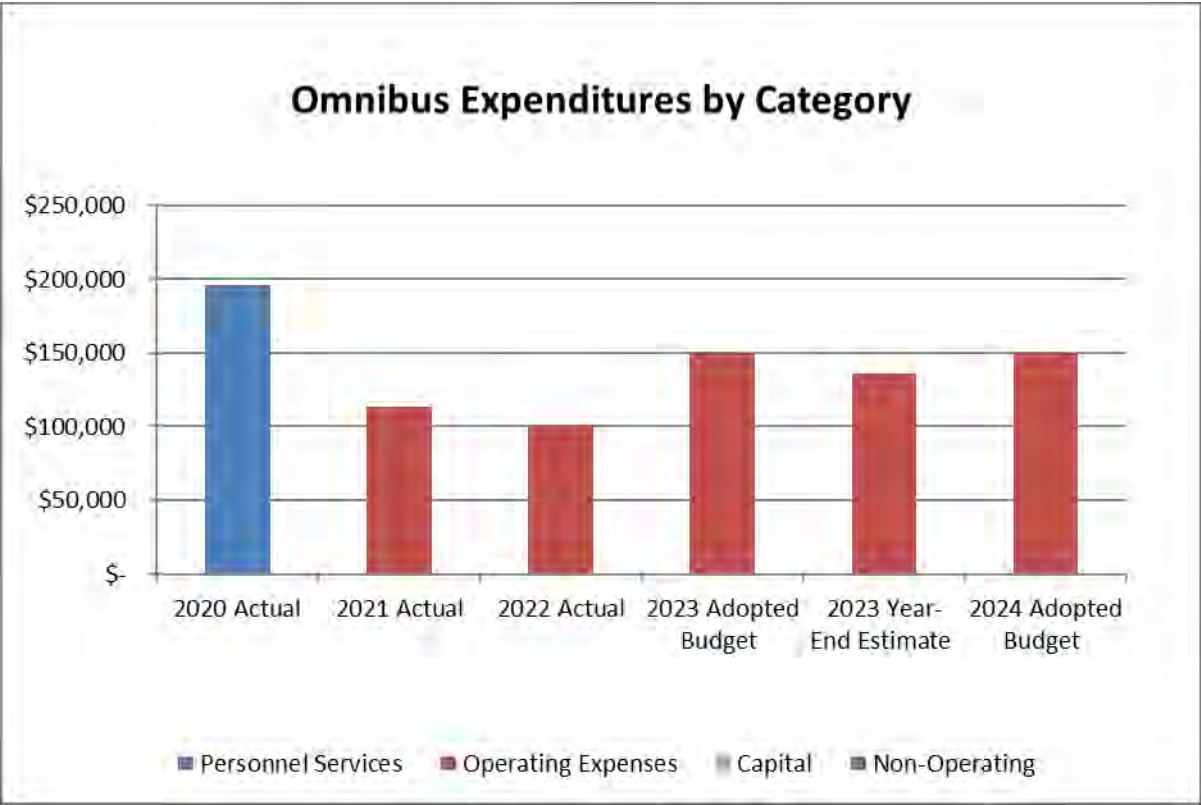
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Human Resources Expenditures							
01-174-6010	Salary . Regular	794,871	825,059	767,153	896,899	896,899	944,720
01-174-6020	Salary . Overtime		-	30	-	-	-
01-174-6030	Social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



Human Resources – Omnibus

Expenditures by Line Item

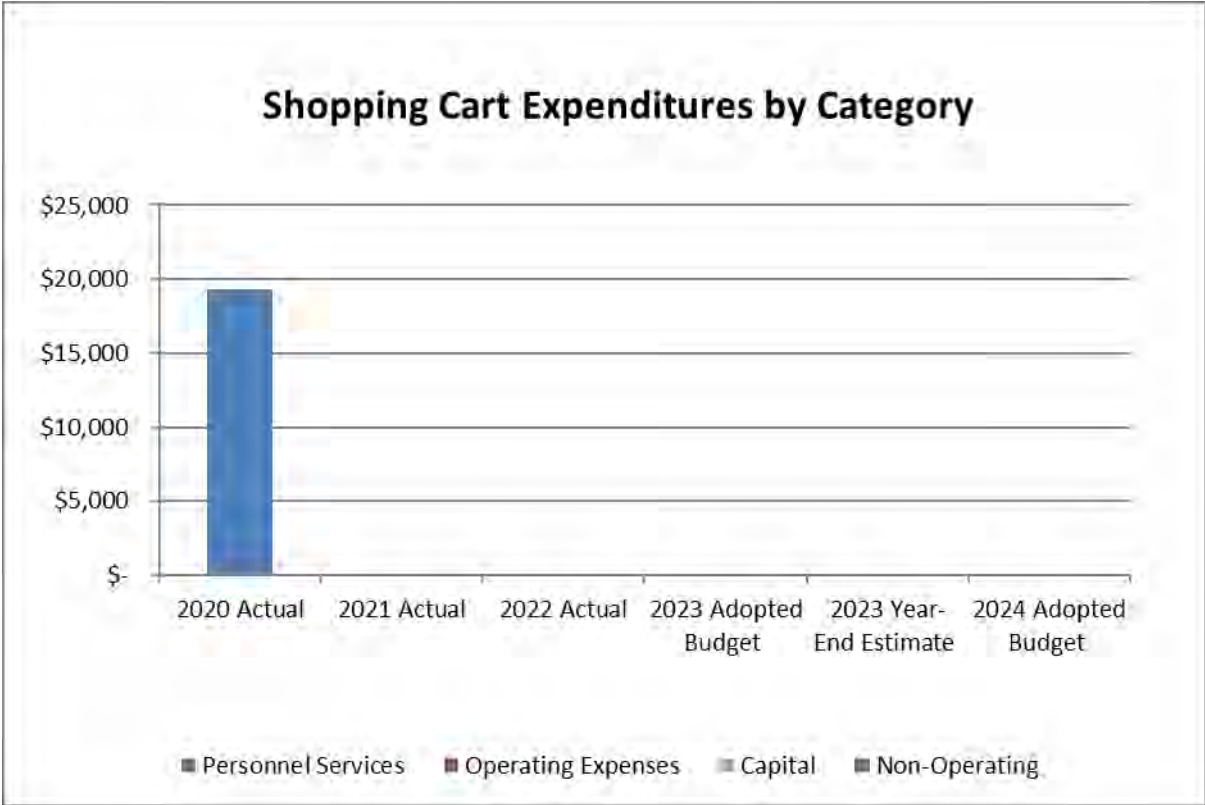
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Human Resources - Omnibus Expenditures							
01-176-6010	Salary , Regular	159,569	-	-	-	-	-
01-176-6030	Social Security	9,886	-	-	-	-	-
01-176-6035	Medicare	2,310	-	-	-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



Human Resources – Shopping Cart

Expenditures by Line Item

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



Police Budget Summary

Did You Know?

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

Police

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

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

Performance Summary

Performance Measures for Major Programs

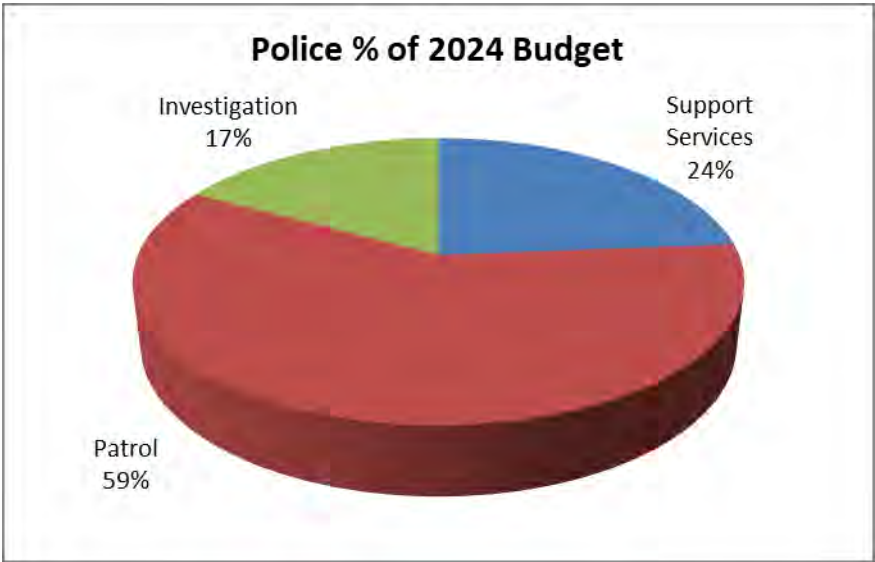
Program	What we Measure and Why	2022 Actual	2023 YTD	2024 Goal
General Assignment Detectives	Measure: Case closure rates Reason: Ensuring investigations are closed in an appropriate manner provides the best service to the Littleton residents and mirrors the LPD Mission statement in the areas of “catching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

¹ Police Communications (Dispatch) will exceed the national average of 5 min.

Police Budget Summary Overview

Division Budget Summary Overview

Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Police Support Services	2,880,692	3,272,533	3,531,829	3,894,858	3,914,657	4,692,436
Police Patrol	7,934,752	8,922,196	9,654,807	9,963,623	10,177,797	11,518,409
Police Investigation	2,449,368	2,666,224	2,981,062	2,979,995	3,032,896	3,331,621
Total Expenditures - Police	13,264,812	14,860,954	16,167,698	16,838,476	17,125,350	19,542,466

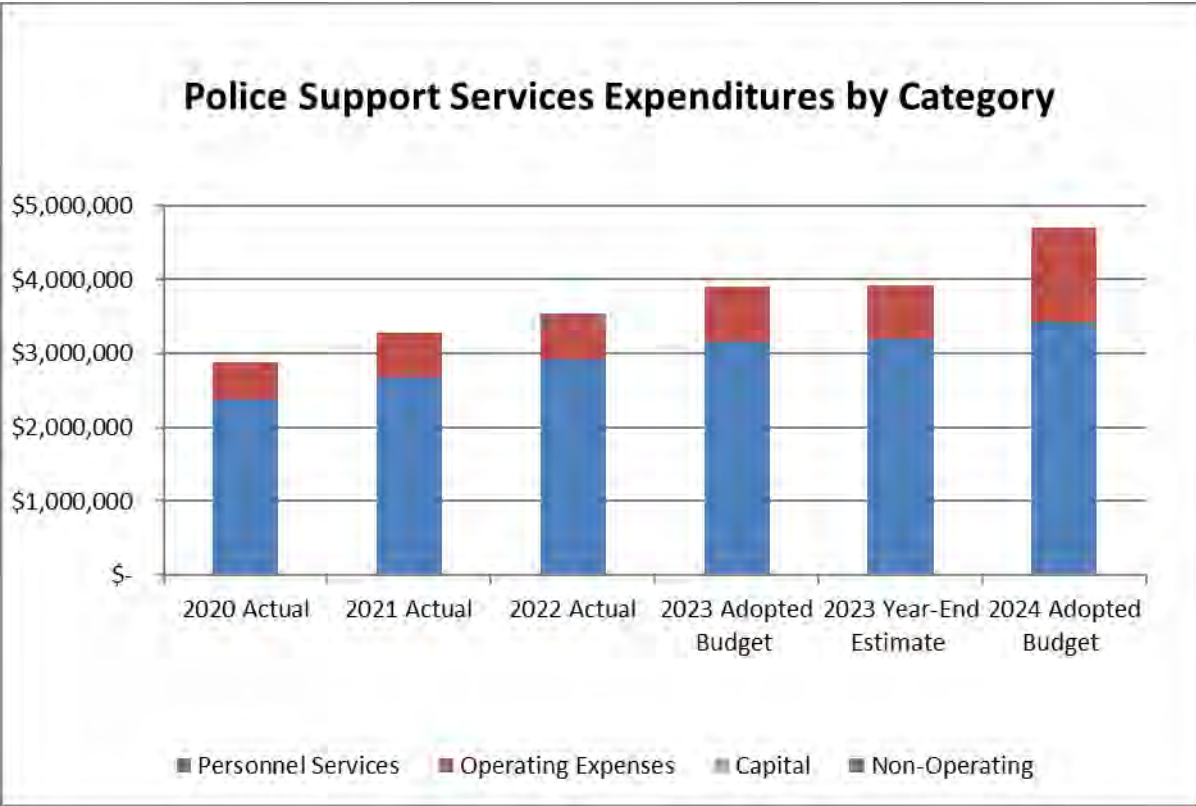


Police – Support Services

Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Police - Support Services Expenditures							
01-201-6010	Salary . Regular	1,629,486	1,913,928	2,099,653	2,142,585	2,148,346	2,300,280
01-201-6015	Field Training Officer Pay	10,317	8,355	1,114	7,245	7,390	7,686
01-201-6020	Salary . Overtime	79,433	41,658	62,639	96,876	98,814	113,687
01-201-6021	Extra Duty Overtime Pay	1,528	11,702	4,968	8,376	8,544	8,886
01-201-6022	Special Events Overtime	109	2,251	940	-	-	-
01-201-6025	Court Time Allowance	-	-	143	-	-	-
01-201-6030	Social Security	82,430	93,563	104,546	109,576	109,576	118,051
01-201-6035	Medicare	25,862	28,659	31,394	36,670	36,869	39,301
01-201-6040	Worker's Comp. Ins.	16,062	18,100	18,200	21,822	21,822	24,386
01-201-6050	Medical	255,271	318,347	337,072	397,247	397,247	433,044
01-201-6051	Life	4,482	4,999	5,369	5,772	5,902	6,316
01-201-6052	Disability	12,634	14,269	14,039	18,405	18,405	18,602
01-201-6053	Dental	11,956	13,361	13,344	15,687	15,687	16,224
01-201-6054	Vision	2,473	2,833	2,886	3,363	3,363	3,480
01-201-6055	Short-Term Disability	622	693	699	798	798	825
01-201-6060	ICMA 401A . General Govern	72,031	95,429	119,747	185,059	185,059	197,741
01-201-6061	ICMA 401A . Police	9,624	8,925	10,622	-	15,051	15,653
01-201-6100	Uniform Cleaning Allowance	48,560	45,583	46,968	48,606	48,606	48,606
01-201-6140	ICMA Deferred Comp	2,132	1,550	2,598	1,883	1,883	1,958
01-201-6141	ICMA 457 Match 2%	6,250	-	-	-	3,045	3,167
01-201-6143	Service Awards	500	-	-	-	-	-
01-201-6150	Uniforms	62,600	1,800	1,800	65,300	65,300	68,075
01-201-6160	Unemployment Insurance	681	741	946	798	810	901
01-201-6190	Police Retirement - FPPA	38,489	40,780	35,278	-	-	-
01-201-7110	Supplies Office	8,482	7,316	12,285	7,000	12,000	10,000
01-201-7112	Printer Supplies	6,314	-	-	-	-	-
01-201-7115	Non-Capital Equipment	-	357	10,432	5,000	8,000	5,000
01-201-7280	Books Magazines Subscripti	7,243	6,179	12,497	5,000	5,000	5,000
01-201-7285	Dues & Memberships	5,183	3,683	4,650	5,000	5,000	5,000
01-201-7300	Supplies Other Special	91,738	141,107	140,141	160,000	150,000	150,000
01-201-7350	Hardware Periphery	-	17	-	-	-	-
01-201-7360	Software Maintenance & Licensing	100,327	-	-	-	-	-
01-201-7419	Bank Fees	-	-	89	-	-	-
01-201-7420	Business Meetings	5,486	4,323	5,476	3,500	3,500	3,500
01-201-7430	Professional/Consulting Sv	109,359	226,663	222,738	312,140	312,140	500,568
01-201-7433	Humane Services Contract	63,000	63,000	64,000	66,150	64,000	64,000
01-201-7442	Personnel Recruitment	6,714	23,168	1,200	20,000	15,000	20,000
01-201-7446	Uniforms	36,696	48,262	53,794	35,000	25,000	60,000
01-201-7450	Learning & Education	34,767	72,487	80,451	85,000	100,000	100,000
01-201-7451	Duty Travel	-	3,677	3,993	7,500	5,000	5,000
01-201-7510	Rentals	-	870	-	-	-	-
01-201-7540	Copier Lease - Non Lewan	13,039	-	-	-	-	-
01-201-7560	Radio Maintenance	18,790	560	(718)	15,000	15,000	15,000
01-201-7570	Other Equipment Maint.	21	1,014	5,837	2,500	2,500	322,500
01-201-7700	Other Charges	-	2,325	-	-	-	-
Total Police - Support Services Expenditures		2,880,692	3,272,533	3,531,829	3,894,858	3,914,657	4,692,436

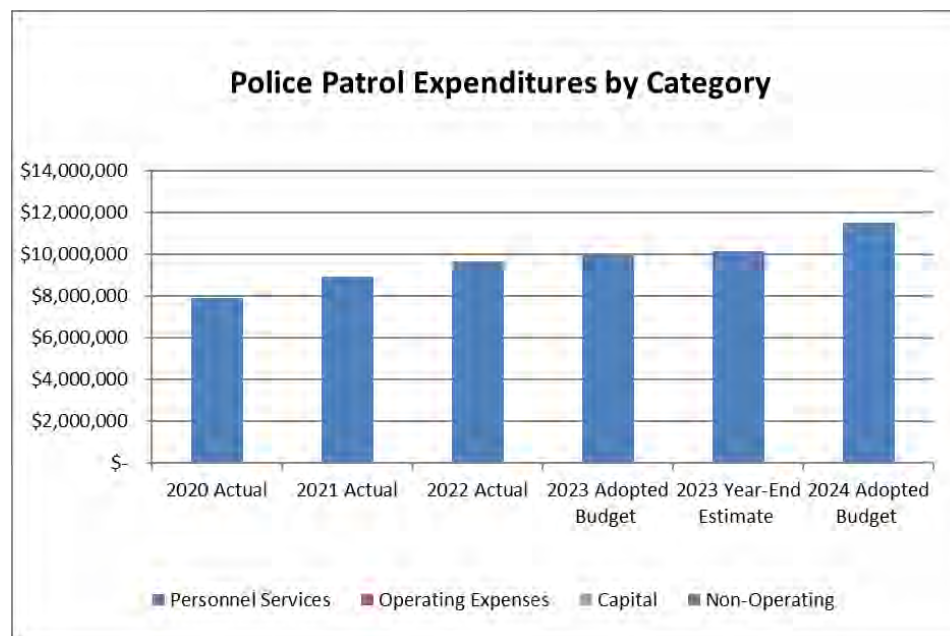
Police – Support Services (Continued)



Police – Patrol

Expenditures by Line Item

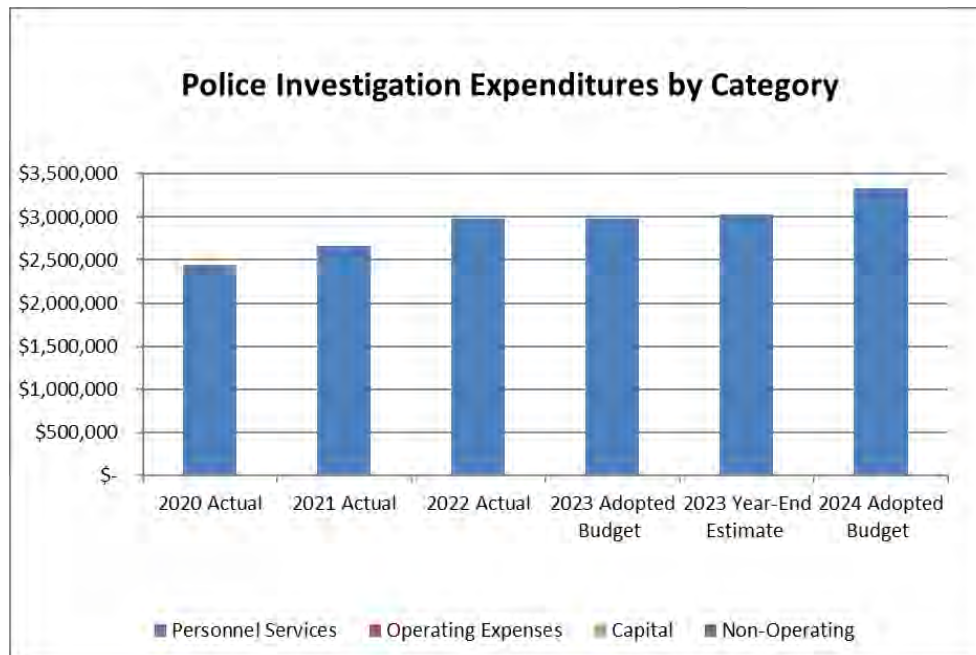
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Police - Patrol Expenditures							
01-203-6010	Salary . Regular	5,590,577	6,177,695	6,701,938	7,120,631	7,244,740	8,228,052
01-203-6015	Field Training Officer Pay	5,483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



Police – Investigations

Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Police - Investigation Expenditures							
01-204-6010	Salary . Regular	1,714,046	1,773,374	2,005,883	2,150,518	2,180,299	2,411,324
01-204-6015	Field Training Officer Pay	-	-	552	1,035	1,056	1,109
01-204-6020	Salary . Overtime	101,919	160,949	159,960	88,028	89,789	94,278
01-204-6021	Extra Duty Overtime	12,687	40,719	28,124	5,920	6,038	6,340
01-204-6022	Special Events Overtime	2,508	7,845	8,321	10,000	10,200	10,710
01-204-6025	Court Time Allowance	351	611	1,825	2,588	2,640	2,772
01-204-6030	Social Security	16,989	17,279	21,963	18,369	18,369	19,104
01-204-6035	Medicare	27,969	29,049	32,246	28,043	29,437	32,678
01-204-6040	Worker's Comp. Ins.	54,972	58,248	58,967	55,319	55,319	65,383
01-204-6050	Medical	270,209	308,237	331,800	340,827	340,827	373,803
01-204-6051	Life	4,684	4,683	5,223	5,633	5,893	6,517
01-204-6052	Disability	41,750	45,296	54,094	54,062	54,062	54,422
01-204-6053	Dental	9,762	9,142	9,306	9,357	11,290	11,827
01-204-6054	Vision	2,020	1,936	2,065	1,938	2,095	2,212
01-204-6055	Short-Term Disability	481	460	490	460	460	460
01-204-6060	ICMA 401A . General Govern	15,497	26,067	61,820	-	-	-
01-204-6061	ICMA 401A . Police	22,701	22,630	16,705	207,422	217,251	230,310
01-204-6130	Educational Benefits	-	2,224	1,948	-	-	-
01-204-6141	ICMA 457 Match 2%	3,152	-	-	-	6,991	7,341
01-204-6143	Service Awards	400	-	-	-	-	-
01-204-6150	Uniforms	-	13,500	14,000	-	-	-
01-204-6160	Unemployment Insurance	483	466	609	476	880	1,031
01-204-6190	Police Retirement - FPPA	146,791	143,509	165,161	-	-	-
Total Police - Investigation Expenditures		2,449,368	2,666,224	2,981,062	2,979,995	3,032,896	3,331,621



Fire Budget Summary

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

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

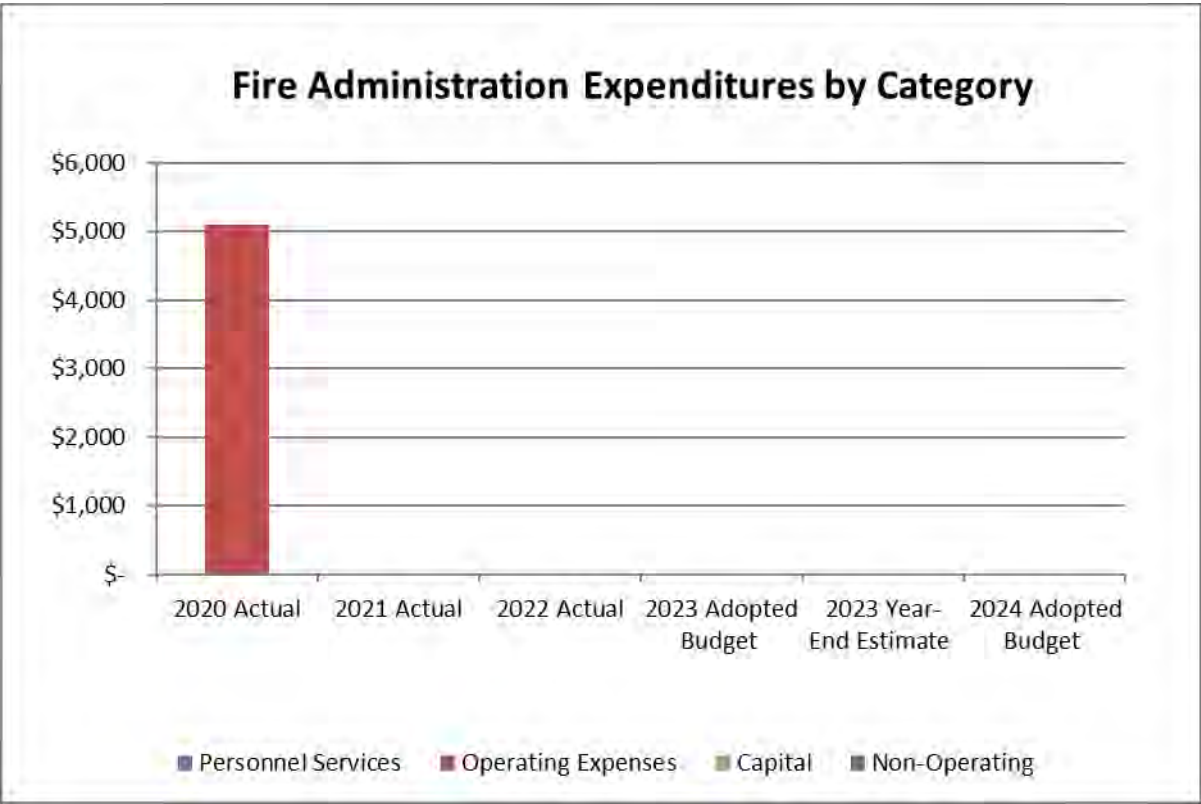
Division Budget Summary Overview

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

Fire - Administration

Expenditures by Line Item

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



Public Works Budget Summary

Did You Know?

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

Public Works

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

- Complete asset management assessments and implementation to enhance short and long term maintenance and capital planning in General Fund Divisions.
- Operate and improve snow fighting operations across the city.
- Deliver \$18,000,000 in infrastructure investment and grants.
- Finalize Facilities Master Plan for all city vertical assets.
- Complete Project Downtown Planning and Project out 2025 construction.
- Effectively utilize and report on tax revenue and grants to move forward city projects.
- Support regional execution of Reynold's Landing Phase 1 construction.
- Complete an update to Parks, Open Space and Trails Master Plan.
- Execute Phase 1 of city Forestry Plan and respond to EAB establishment in the region.
- A 1.0 FTE Sustainability Coordinator was added to Public Works for 2024 between the proposed and adopted budgets at the request of the City Council. The Sustainability Coordinator will help to support the Environmental Stewardship Program and new sustainability programs and projects such as resource conservation and water resources management. This position will support the City Council's Strategic Outcomes Framework through a Sustainable Community with Natural Beauty.

Public Works Budget Summary (Continued)

Performance Summary

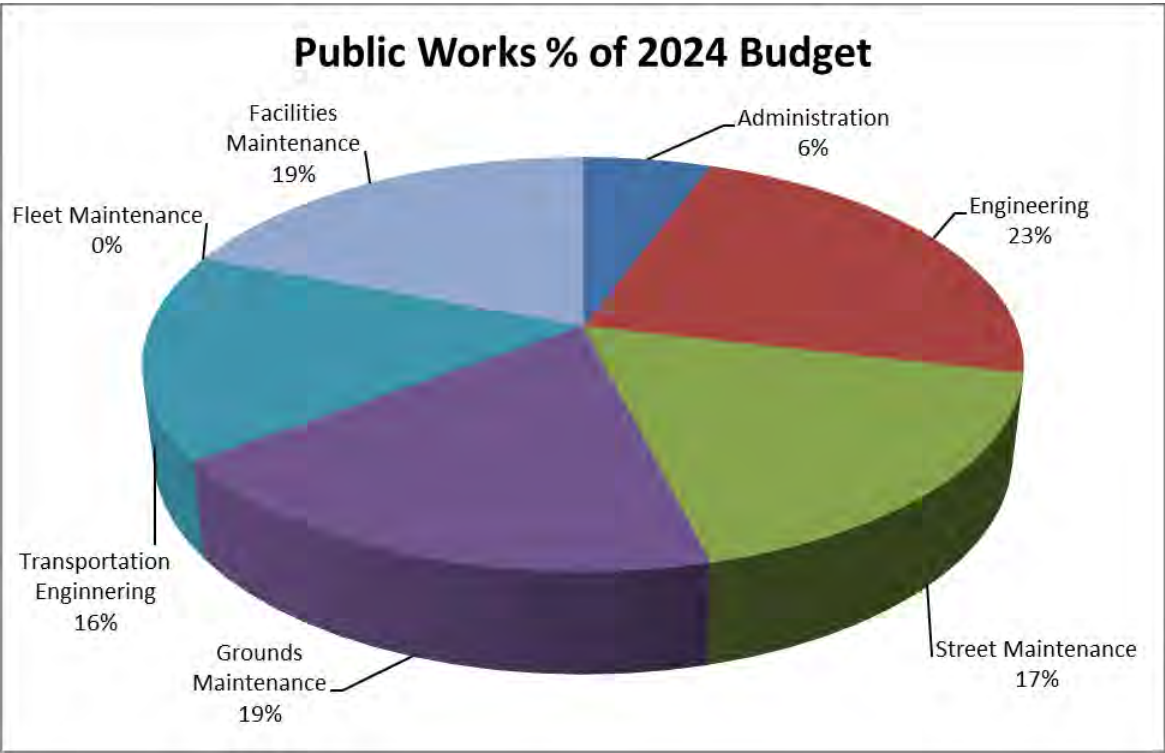
Performance Measures for Major Programs

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

Public Works Budget Summary Overview

Division Budget Summary Overview

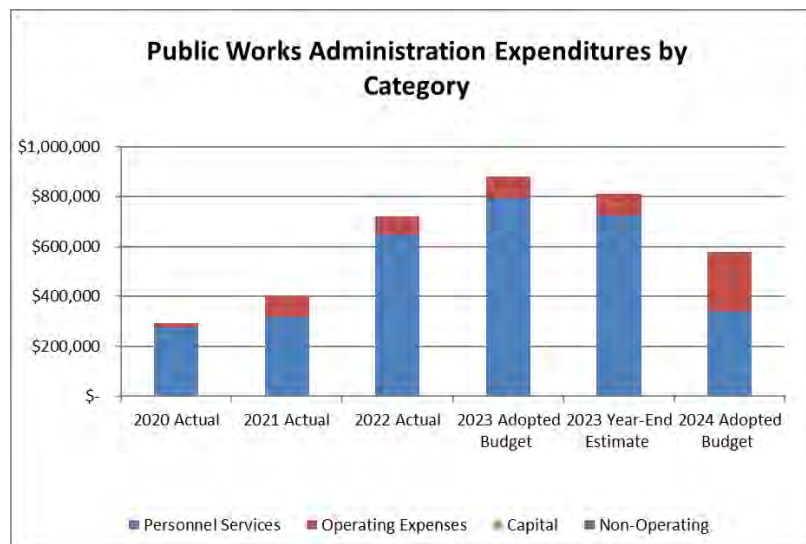
Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Public Works Administration	292,558	400,582	721,520	881,996	811,626	578,082
Public Works Engineering	1,088,480	1,181,125	1,413,267	1,399,800	1,499,243	1,785,448
Public Works Street Maintenance	922,158	1,016,868	1,237,582	1,435,128	1,433,952	1,503,239
Public Works Grounds Maintenance	960,653	747,090	1,034,709	1,422,077	1,445,460	1,601,626
Public Works Transportation Engineering	1,118,359	1,273,318	1,069,150	1,199,956	1,242,556	1,383,573
Public Works Fleet Maintenance	1,091,778	1,132,510	1,251,009	-	-	-
Public Works Facilities Maintenance	1,233,505	1,787,213	1,354,950	1,537,163	1,455,134	1,652,311
Total Expenditures - Public Works	6,707,491	7,538,706	8,082,188	7,876,120	7,887,971	8,504,278



Public Works - Administration

Expenditures by Line Item

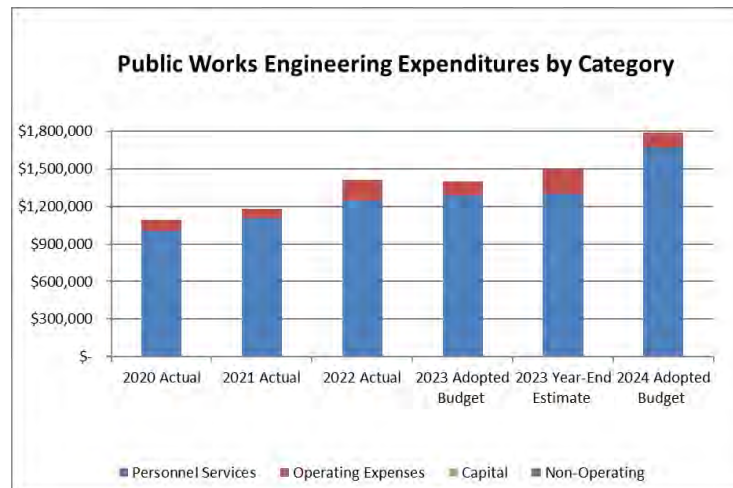
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Public Works - Administration Expenditures							
01-300-6010	Salary . Regular	221,968	250,729	500,541	656,655	600,000	153,137
01-300-6020	Salary . Overtime	7,466	365	541	3,000	3,000	3,120
01-300-6030	Social Security	11,837	12,739	28,396	36,868	30,000	44,222
01-300-6035	Medicare	3,464	3,624	7,237	6,204	6,000	7,827
01-300-6040	Worker's Comp. Ins.	3,678	3,513	7,667	11,985	10,000	19,541
01-300-6050	Medical	7,391	28,832	63,888	46,051	46,051	64,290
01-300-6051	Life	607	626	1,288	1,131	1,000	1,432
01-300-6052	Disability	691	756	1,546	1,299	1,200	1,582
01-300-6053	Dental	931	1,101	1,884	2,026	1,800	2,563
01-300-6054	Vision	193	228	389	420	300	537
01-300-6055	Short-Term Disability	48	54	97	100	75	127
01-300-6060	ICMA 401A . General Govern	14,041	16,096	35,038	29,326	25,000	38,085
01-300-6130	Educational Benefits	1,607	-	-	-	-	-
01-300-6141	ICMA 457 Match 2%	1,777	-	-	-	-	-
01-300-6150	Uniforms	-	-	85	-	-	-
01-300-6160	Unemployment Insurance	64	54	136	131	100	2,819
01-300-7110	Supplies Office	2,120	1,519	2,291	2,500	2,500	2,500
01-300-7112	Printer Supplies	431	15	-	-	-	-
01-300-7115	Non-Capital Equipment	-	-	222	-	-	-
01-300-7280	Books Magazines Subscripti	330	144	138	200	200	200
01-300-7285	Dues & Memberships	1,239	1,565	2,545	1,800	1,800	2,300
01-300-7300	Supplies Other Special	600	-	639	1,000	1,000	1,000
01-300-7420	Business Meetings	953	1,284	1,376	2,000	2,000	2,000
01-300-7430	Professional/Consulting Sv	9,759	75,859	58,067	75,000	75,000	225,000
01-300-7446	Uniforms	-	155	2,741	300	600	1,800
01-300-7450	Learning & Education	925	1,324	4,768	4,000	4,000	4,000
01-300-7540	Copier Lease - Non Lewan	439	-	-	-	-	-
Total Public Works - Administration Expenditures		292,558	400,582	721,520	881,996	811,626	578,082



Public Works - Engineering

Expenditures by Line Item

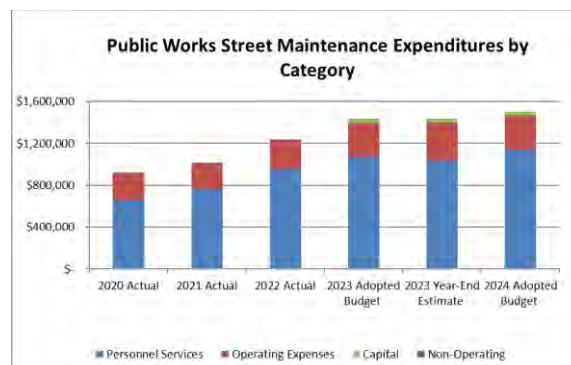
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Public Works - Engineering Expenditures							
01-301-6010	Salary . Regular	787,649	865,863	942,166	1,016,257	1,000,000	1,272,752
01-301-6020	Salary . Overtime	94	1,056	23,802	6,000	30,000	31,200
01-301-6022	Special Event Overtime	-	-	812	-	-	-
01-301-6030	Social Security	49,958	53,830	59,504	62,248	62,248	78,878
01-301-6035	Medicare	11,693	12,590	14,032	14,153	14,153	18,027
01-301-6040	Worker's Comp. Ins.	11,986	11,647	11,894	13,076	13,076	23,216
01-301-6050	Medical	83,185	99,380	123,957	101,781	101,781	146,707
01-301-6051	Life	1,940	1,902	2,246	2,378	2,378	3,089
01-301-6052	Disability	2,195	2,182	2,578	2,730	2,730	3,410
01-301-6053	Dental	4,258	3,785	4,123	4,954	4,954	6,297
01-301-6054	Vision	881	845	841	1,026	1,026	1,319
01-301-6055	Short-Term Disability	213	202	225	243	243	311
01-301-6060	ICMA 401A . General Govern	43,223	47,657	59,148	62,038	62,038	82,766
01-301-6141	ICMA 457 Match 2%	4,601	-	-	-	-	-
01-301-6150	Uniforms	579	269	887	450	450	1,000
01-301-6160	Unemployment Insurance	262	326	459	266	266	476
01-301-7110	Supplies Office	1,012	1,011	2,850	3,300	3,000	3,300
01-301-7112	Printer Supplies	849	35	-	-	-	-
01-301-7270	Small Tools	300	1,320	873	1,500	1,000	1,500
01-301-7280	Books Magazines Subscripti	82	-	462	200	200	200
01-301-7285	Dues & Memberships	2,192	3,174	3,653	3,400	3,400	3,700
01-301-7350	Hardware Periphery	6,784	608	4,325	5,000	3,500	5,000
01-301-7360	Software Maintenance & Licensing	10,307	-	-	-	-	-
01-301-7420	Business Meetings	435	933	548	800	800	800
01-301-7430	Professional/Consulting Sv	55,361	64,248	141,897	85,000	175,000	85,000
01-301-7446	Uniforms	1,330	1,807	2,280	2,000	2,000	3,500
01-301-7450	Learning & Education	4,142	6,454	9,706	11,000	15,000	13,000
01-301-7540	Copier Lease - Non Lewan	927	-	-	-	-	-
01-301-7541	Copier Lease - Lewan	2,040	-	-	-	-	-
Total Public Works - Engineering Expenditures		1,088,480	1,181,125	1,413,267	1,399,800	1,499,243	1,785,448



Public Works – Street Maintenance

Expenditures by Line Item

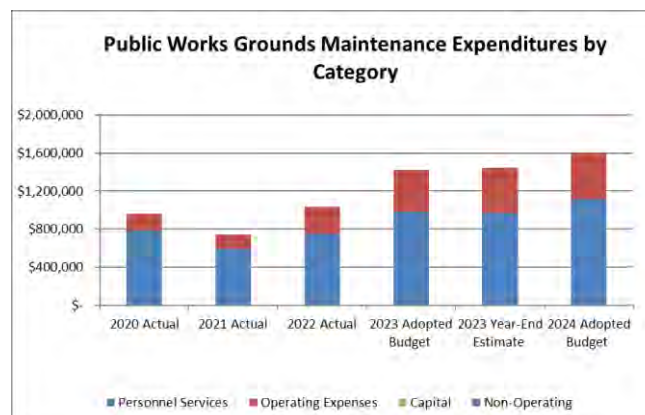
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Public Works - Street Maintenance Expenditures							
01-302-6010	Salary . Regular	450,652	529,262	628,627	718,234	700,000	746,963
01-302-6020	Salary . Overtime	27,370	26,078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



Public Works – Grounds Maintenance

Expenditures by Line Item

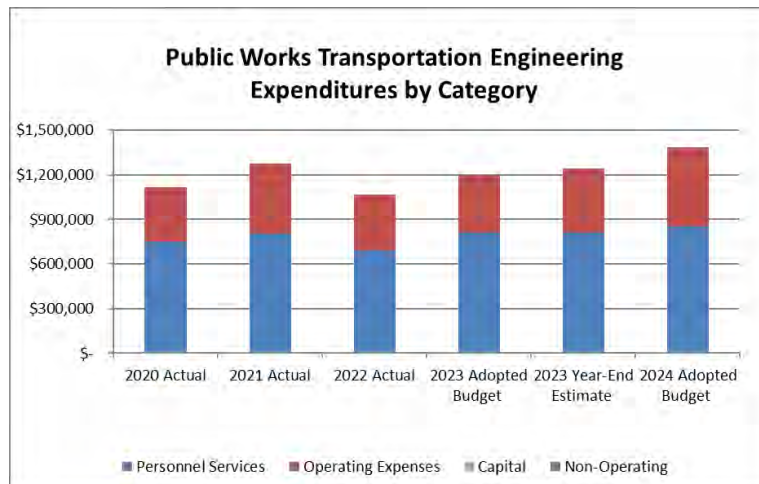
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Public Works - Grounds Maintenance Expenditures							
01-303-6010	Salary . Regular	562,198	395,999	517,961	700,627	700,000	787,277
01-303-6020	Salary . Overtime	9,387	9,407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



Public Works – Transportation Engineering

Expenditures by Line Item

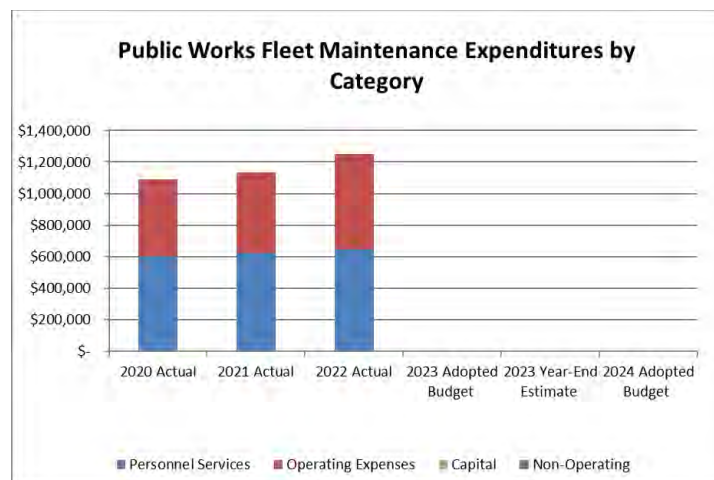
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Public Works - Transportation Engineering Expenditures							
01-304-6010	Salary . Regular	553,001	601,464	510,096	586,580	586,580	610,043
01-304-6020	Salary . Overtime	10,407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



Public Works – Fleet Maintenance

Expenditures by Line Item

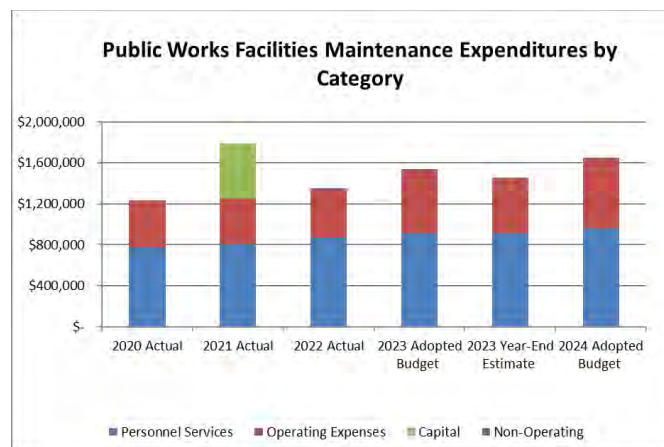
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Public Works - Fleet Maintenance Expenditures							
01-305-6010	Salary . Regular	450,538	466,002	482,547	-	-	-
01-305-6020	Salary . Overtime	3,165	4,244	2,925	-	-	-
01-305-6030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



Public Works – Facilities Maintenance

Expenditures by Line Item

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



Community Development Budget Summary

Did You Know?

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

Community Development Department

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

Major Programs

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

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

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

Service Delivery Improvements for 2024

- Creating new and improved development services programs and processes to increase internal and external customer satisfaction with planning, building, and opening of projects in the city.
- Realignment of Code Compliance program priorities to align with council's workplan to include better outreach, response, and availability for the community.
- Creation of a more robust city preservation plan.
- Greater cross-departmental collaboration and leadership on citywide projects including Development Review, Neighborhood and Community Improvement Grants, Downtown Projects, Neighborhood Parking Permit Program, and the Santa Fe/Mineral Intersection improvements.
- A 0.5 FTE Code Compliance Officer was added to Community Development for 2024 between the proposed and adopted budgets at the request of the City Council. The Code Compliance Officer will help to support an expected increase in SeeClickFix service requests, faster response time to requests, and other proactive services to the community. This position will support the City Council's Strategic Outcomes Framework through a Vibrant Community with a Rich Culture.

Community Development Budget Summary (continued)

Performance Summary

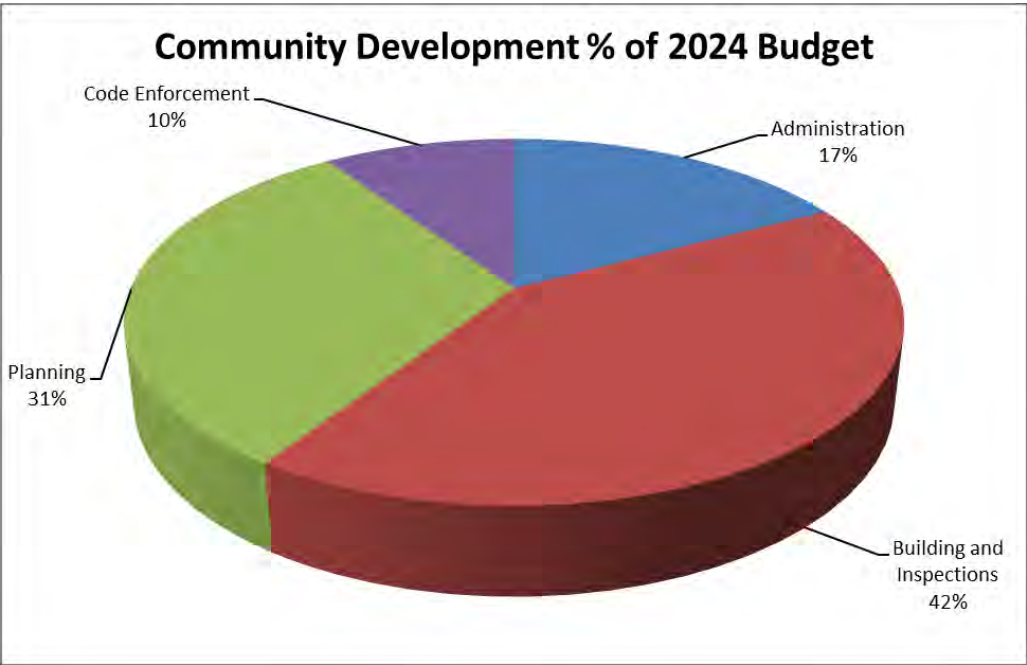
Performance Measures for Major Programs

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

Community Development Budget Summary Overview

Division Budget Summary Overview

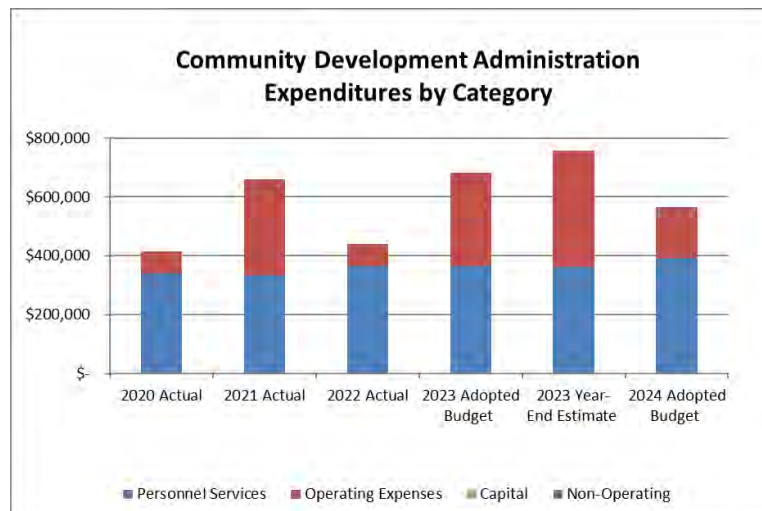
Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Comm Dev Administration	413,493	658,515	439,021	682,356	756,664	565,916
Comm Dev Building and Inspections	1,027,261	945,377	893,539	1,459,634	1,452,703	1,347,783
Comm Dev Planning	565,604	571,161	711,114	916,267	913,217	1,016,934
Comm Dev Code Enforcement	291,006	273,791	256,164	-	-	353,481
Total Expenditures - Community Development	2,297,365	2,448,843	2,299,839	3,058,257	3,122,584	3,284,114



Community Development – Administration

Expenditures by Line Item

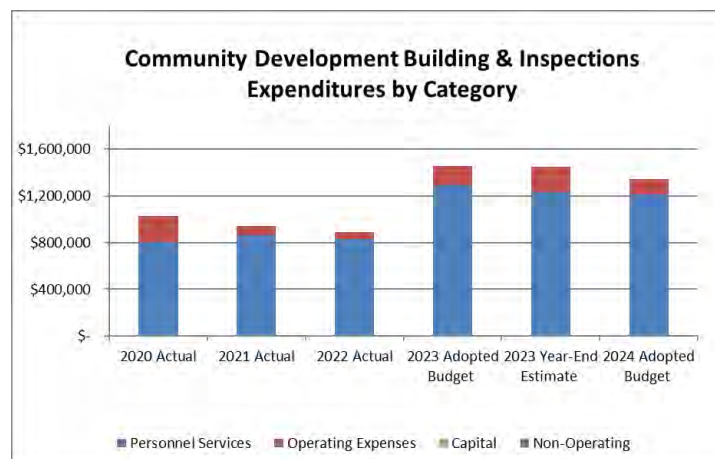
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Comm Dev - Administration Expenditures							
01-320-6010	Salary . Regular	273,159	265,628	289,357	287,842	285,000	310,796
01-320-6020	Salary . Overtime	182	23	-	518	518	539
01-320-6030	Social Security	15,475	14,986	16,655	16,299	16,299	16,951
01-320-6035	Medicare	4,018	3,798	4,123	3,720	3,720	3,869
01-320-6040	Worker's Comp. Ins.	311	312	309	284	284	1,784
01-320-6050	Medical	26,609	28,832	31,407	31,398	31,398	32,968
01-320-6051	Life	691	671	741	691	691	719
01-320-6052	Disability	782	770	851	794	794	794
01-320-6053	Dental	1,536	1,409	1,409	1,376	1,376	1,376
01-320-6054	Vision	330	317	317	285	285	285
01-320-6055	Short-Term Disability	84	81	81	68	68	68
01-320-6060	ICMA 401A . General Govern	13,938	14,491	17,153	22,097	22,097	22,981
01-320-6140	ICMA . Deferred Comp	1,792	1,839	2,185	-	-	-
01-320-6141	ICMA 457 Match 2%	1,431	-	-	-	-	-
01-320-6160	Unemployment Insurance	107	82	102	84	84	87
01-320-7110	Supplies Office	1,327	1,092	1,630	1,500	1,500	1,500
01-320-7112	Printer Supplies	409	-	-	-	-	-
01-320-7115	Non-capital Equipment	-	-	175	15,500	15,500	200
01-320-7285	Dues & Memberships	1,457	1,338	1,443	2,000	1,500	2,000
01-320-7350	Hardware Periphery	158	-	718	1,000	750	1,000
01-320-7420	Business Meetings	968	1,219	615	2,000	1,000	1,500
01-320-7430	Professional/Consulting Sv	66,259	276,200	63,637	238,300	270,000	111,500
01-320-7442	Personnel Recruitment	-	-	-	500	500	500
01-320-7446	Uniforms	255	-	-	600	300	500
01-320-7450	Learning & Education	1,229	2,467	6,112	5,500	3,000	4,000
01-320-7461	Main St Historic District	-	42,959	-	50,000	100,000	50,000
01-320-7540	Copier Lease - Non Lewan	478	-	-	-	-	-
01-320-7541	Copier Lease - Lewan	510	-	-	-	-	-
Total Comm Dev - Administration Expenditures		413,493	658,515	439,021	682,356	756,664	565,916



Community Development – Building and Inspections

Expenditures by Line Item

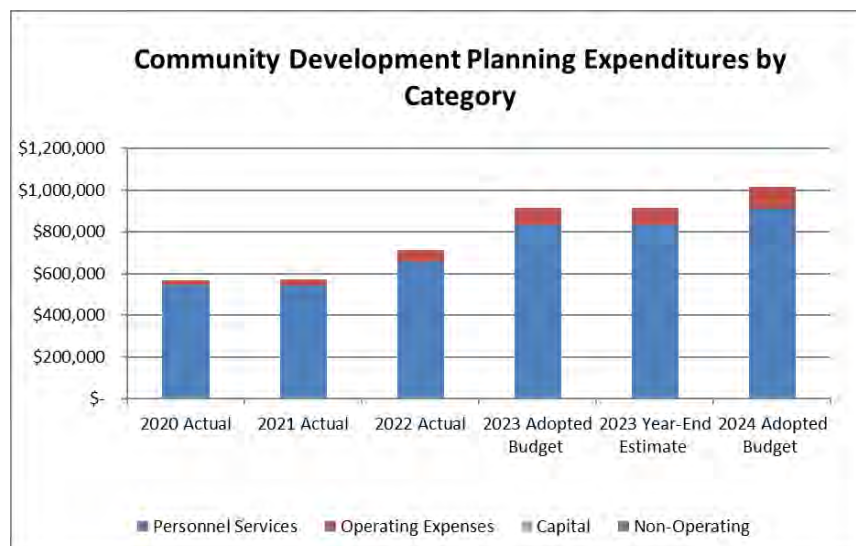
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Comm Dev - Building & Inspections Expenditures							
01-321-6010	Salary . Regular	595,574	633,506	607,251	918,746	875,000	891,734
01-321-6020	Salary . Overtime	30,198	26,678	16,880	51,750	50,000	53,821
01-321-6030	Social Security	40,651	40,812	38,287	56,192	50,000	51,195
01-321-6035	Medicare	9,507	9,545	8,954	13,367	13,000	12,198
01-321-6040	Worker's Comp. Ins.	8,021	8,066	6,619	14,339	13,500	12,235
01-321-6050	Medical	74,964	97,380	101,587	150,175	150,000	113,342
01-321-6051	Life	1,570	1,417	1,493	2,328	2,000	2,110
01-321-6052	Disability	1,790	1,917	1,714	2,673	2,400	2,424
01-321-6053	Dental	3,810	4,069	3,996	6,054	5,500	4,823
01-321-6054	Vision	788	880	864	1,252	1,200	1,023
01-321-6055	Short-Term Disability	226	231	189	324	320	276
01-321-6060	ICMA 401A . General Govern	33,924	40,452	41,363	71,448	68,000	66,187
01-321-6140	ICMA . Deferred Comp	868	-	-	-	-	-
01-321-6141	ICMA 457 Match 2%	2,890	-	-	-	-	-
01-321-6160	Unemployment Insurance	404	278	344	336	300	263
01-321-7110	Supplies Office	2,642	1,135	1,488	6,500	5,000	3,500
01-321-7112	Printer Supplies	1,076	-	-	-	-	-
01-321-7115	Non-capital Equipment	-	-	6,645	2,500	2,500	1,500
01-321-7280	Books Magazines Subscriptions	9,516	5,302	3,122	5,000	5,000	4,500
01-321-7285	Dues & Memberships	1,170	924	245	1,500	1,500	1,900
01-321-7350	Hardware Periphery	-	-	1,987	6,150	6,100	1,500
01-321-7360	Software Maintenance & Licensing	84,510	-	-	-	-	-
01-321-7419	Bank Fees	(36)	735	949	1,000	1,000	1,000
01-321-7420	Business Meetings	219	726	1,200	2,500	2,000	2,000
01-321-7430	Professional/Consulting Sv	106,272	58,865	36,548	103,000	160,883	103,000
01-321-7446	Uniforms	4,294	490	3,214	4,000	4,000	3,250
01-321-7450	Learning & Education	5,025	11,970	8,600	18,500	18,500	14,000
01-321-7461	Environmental & Code Enforcement	(100)	-	-	20,000	15,000	-
01-321-7540	Copier Lease - Non Lewan	5,095	-	-	-	-	-
01-321-7541	Copier Lease - Lewan	2,394	-	-	-	-	-
Total Comm Dev - Building & Inspections Expenditures		1,027,261	945,377	893,539	1,459,634	1,452,703	1,347,783



Community Development – Planning

Expenditures by Line Item

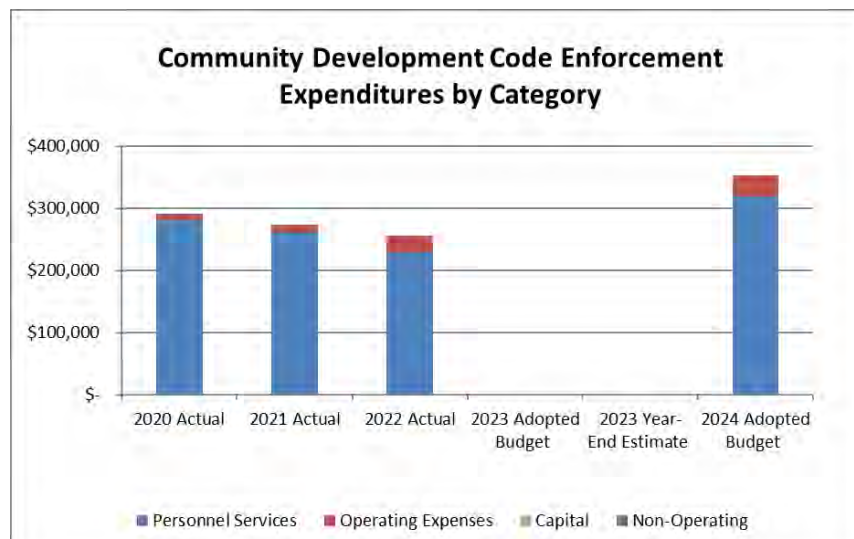
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Comm Dev - Planning Expenditures							
01-322-6010	Salary, Regular	428,876	420,368	513,655	638,676	638,676	707,760
01-322-6030	Social Security	27,575	25,971	31,699	39,597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



Community Development – Code Enforcement

Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Comm Dev - Code Enforcement Expenditures							
01-323-6010	Salary . Regular	209,423	194,362	166,393	-	-	220,215
01-323-6020	Salary . Overtime	639	1,211	1,483	-	-	-
01-323-6030	Social Security	13,120	11,936	10,303	-	-	12,589
01-323-6035	Medicare	3,068	2,792	2,410	-	-	2,944
01-323-6040	Worker's Comp. Ins.	3,407	2,833	2,090	-	-	4,717
01-323-6050	Medical	36,294	33,441	33,361	-	-	61,181
01-323-6051	Life	467	429	445	-	-	548
01-323-6052	Disability	533	492	511	-	-	576
01-323-6053	Dental	1,546	1,277	1,228	-	-	2,058
01-323-6054	Vision	320	283	274	-	-	410
01-323-6055	Short-Term Disability	75	71	82	-	-	103
01-323-6060	ICMA 401A . General Govern	10,362	10,158	9,730	-	-	13,963
01-323-6140	ICMA . Deferred Comp	-	48	789	-	-	-
01-323-6141	ICMA 457 Match 2%	1,191	390	55	-	-	-
01-323-6160	Unemployment Insurance	82	123	139	-	-	177
01-323-7110	Supplies Office	94	229	-	-	-	500
01-323-7112	Printer Supplies	127	-	-	-	-	-
01-323-7115	Non-Capital Equipment	72	386	343	-	-	1,000
01-323-7285	Dues & Memberships	-	195	-	-	-	500
01-323-7350	Hardware Periphery	-	1,235	2,068	-	-	300
01-323-7420	Business Meetings	53	73	-	-	-	200
01-323-7430	Professional/Consulting	5,120	4,412	4,794	-	-	10,000
01-323-7446	Uniforms	579	748	317	-	-	1,500
01-323-7450	Learning & Education	864	638	3,400	-	-	5,000
01-323-7461	Environ & Code Enforcement - Special Prog	1,022	6,028	15,950	-	-	15,000
01-323-7540	Copier Lease - Non-Lewan	1,463	-	-	-	-	-
01-323-7541	Copier Lease - Lewan	1,086	-	-	-	-	-
Total Comm Dev - Code Enforcement Expenditures		291,006	273,791	256,164	-	-	353,481



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 2024

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

Library Budget Summary (continued)

Performance Summary

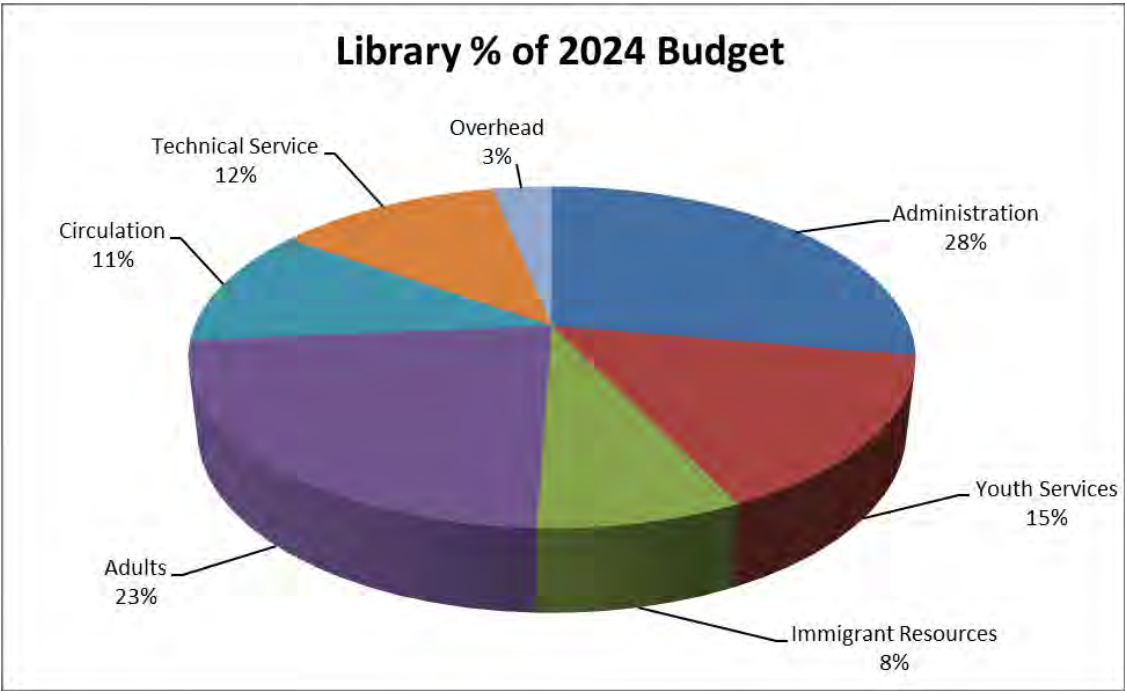
Performance Measures for Major Programs

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

Library Budget Summary Overview

Library Departments Budget Summary Overview

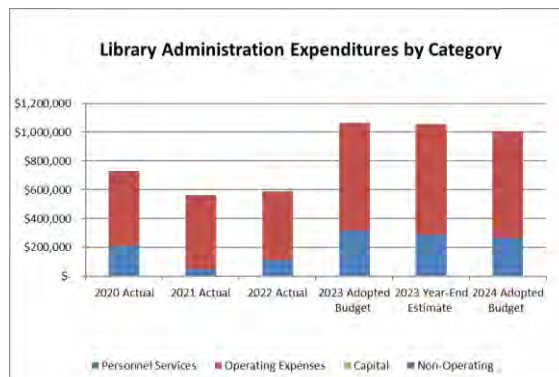
Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Library Administration	730,635	562,823	587,923	1,064,644	1,054,842	1,005,526
Library Youth Services	326,607	306,460	444,597	524,217	537,738	545,662
Library Immigrant Resources	223,884	113,174	232,672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



Library - Administration

Expenditures by Line Item

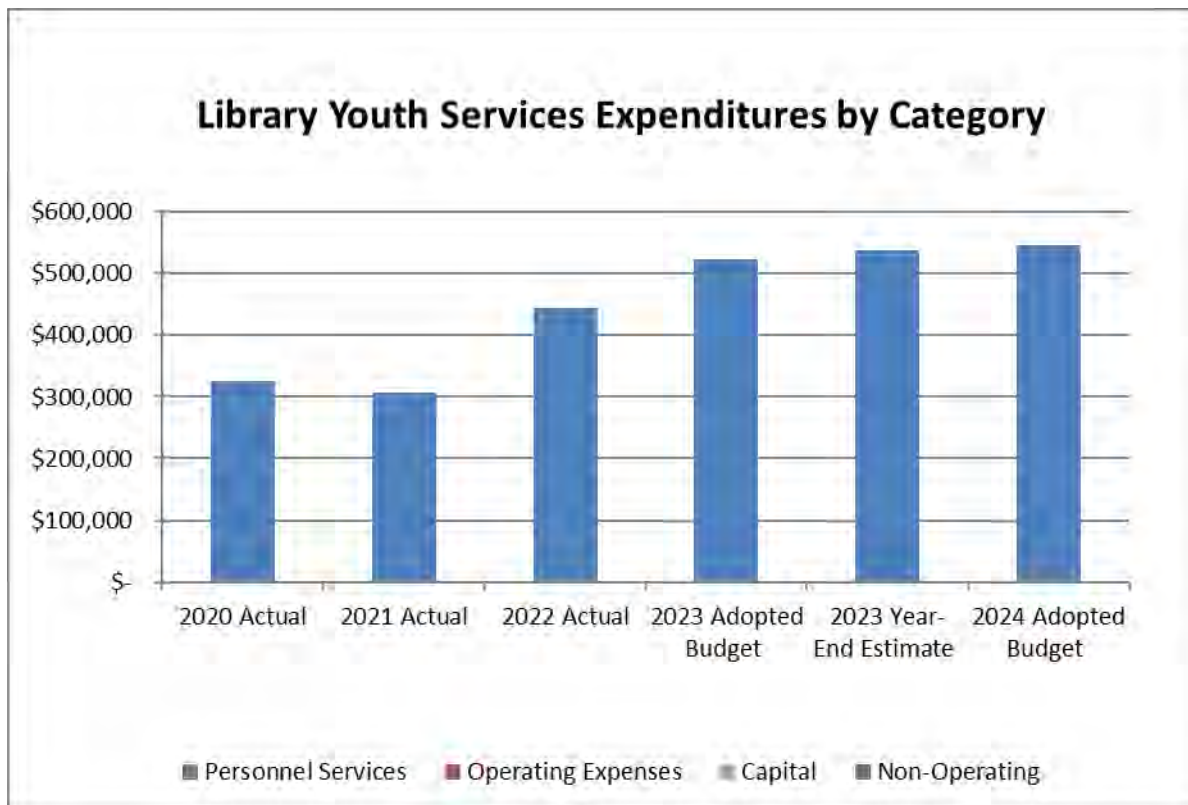
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Library - Administration Expenditures							
01-520-6010	Salary . Regular	157,014	35,649	41,677	198,551	185,000	206,493
01-520-6020	Salary . Overtime	11,248	(7,245)	49,594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



Library – Youth Services

Expenditures by Line Item

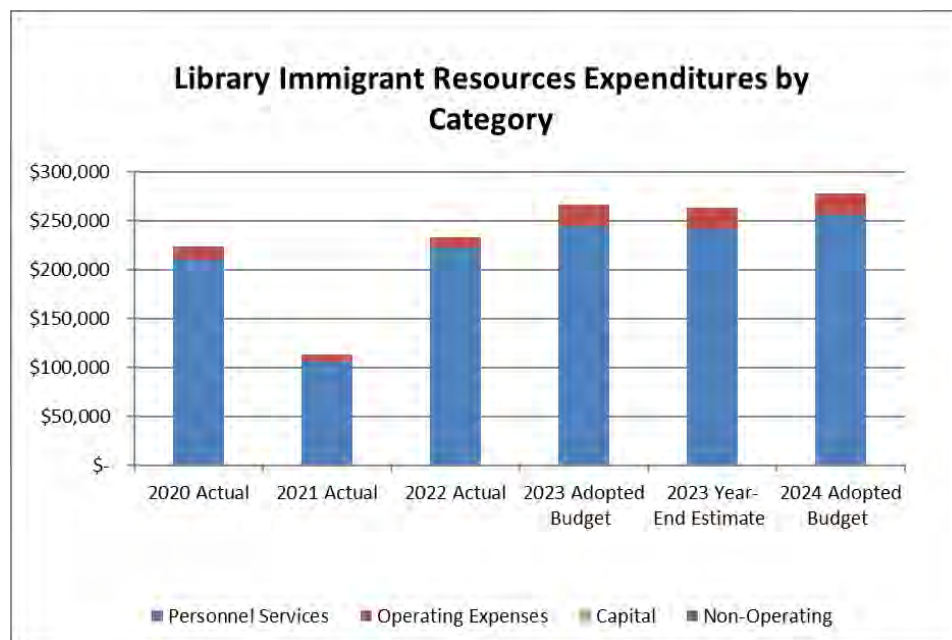
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Library - Youth Services							
01-521-6010	Salary , Regular	258,946	242,544	354,403	385,846	400,000	401,280
01-521-6030	Social Security	17,013	15,452	22,124	22,186	22,186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



Library – Immigrant Resources

Expenditures by Line Item

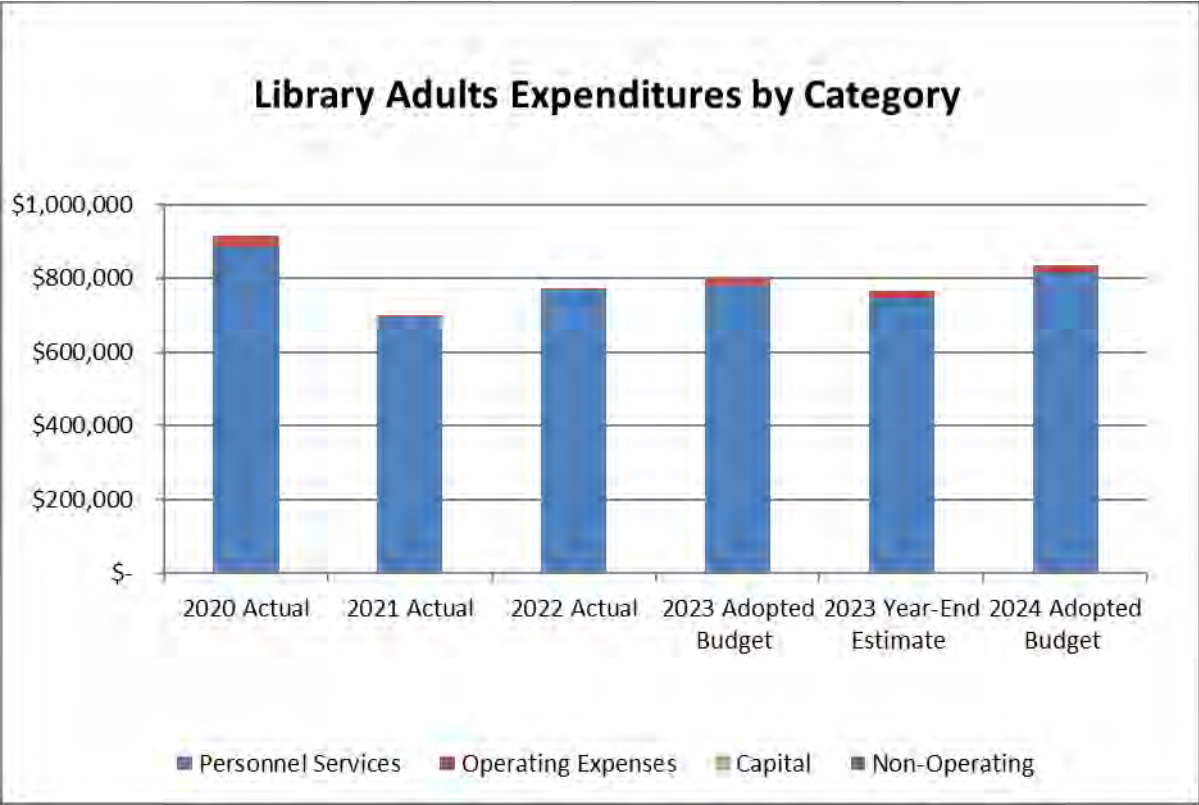
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Library - Immigrant Resources Expenditures							
01-522-6010	Salary, Regular	159,081	71,294	163,654	178,714	180,000	185,863
01-522-6030	Social Security	10,207	6,254	10,257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



Library - Adults

Expenditures by Line Item

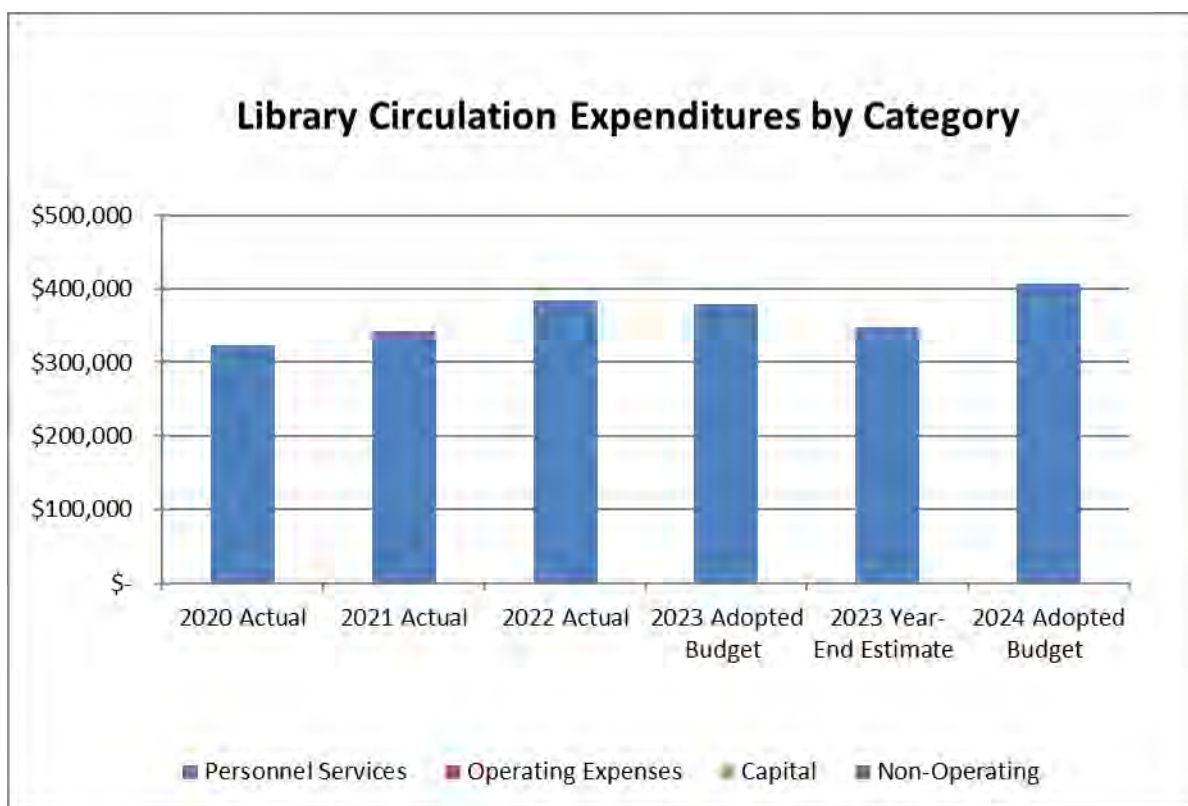
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Library - Adults Expenditures							
01-523-6010	Salary . Regular	722,453	556,024	604,494	630,898	600,000	656,134
01-523-6020	Salary . Overtime	614	455	99	-	-	-
01-523-6030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



Library - Circulation

Expenditures by Line Item

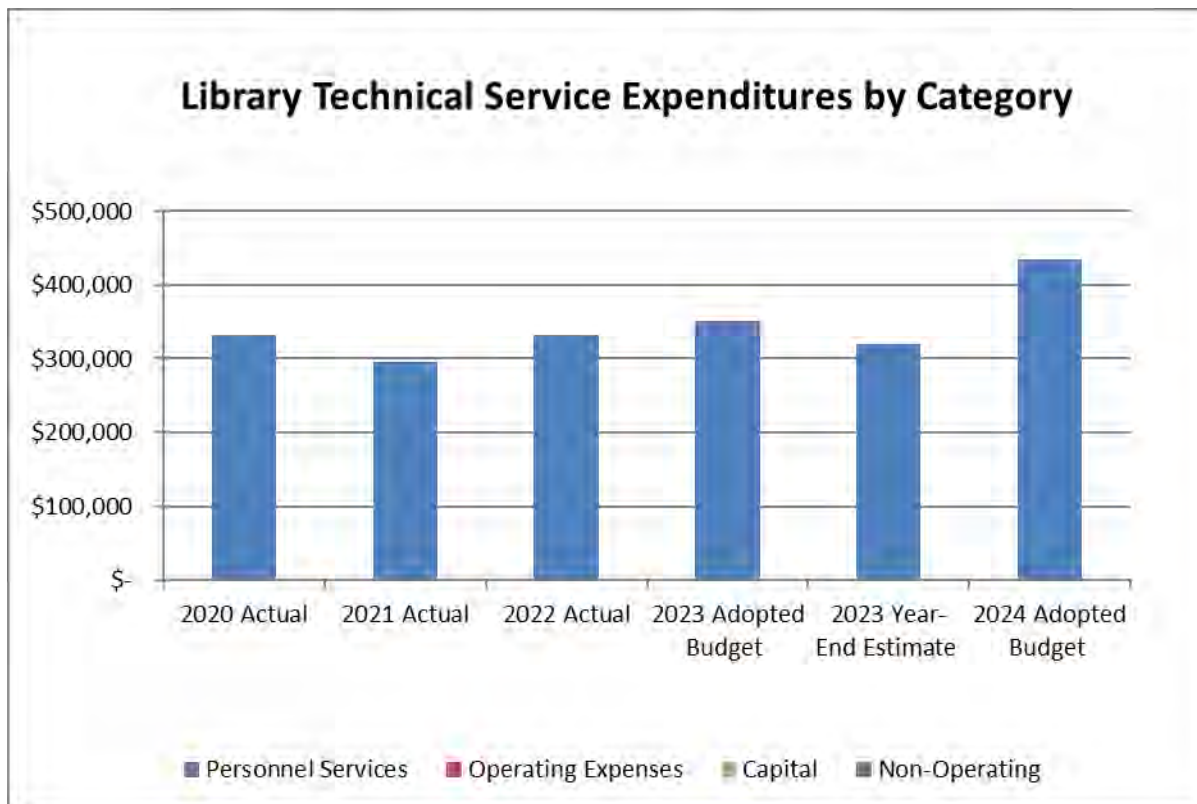
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Library - Circulation Expenditures							
01-524-6010	Salary . Regular	247,811	257,815	297,769	299,402	275,000	322,675
01-524-6030	Social Security	16,324	16,500	18,964	17,760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



Library – Technical Services

Expenditures by Line Item

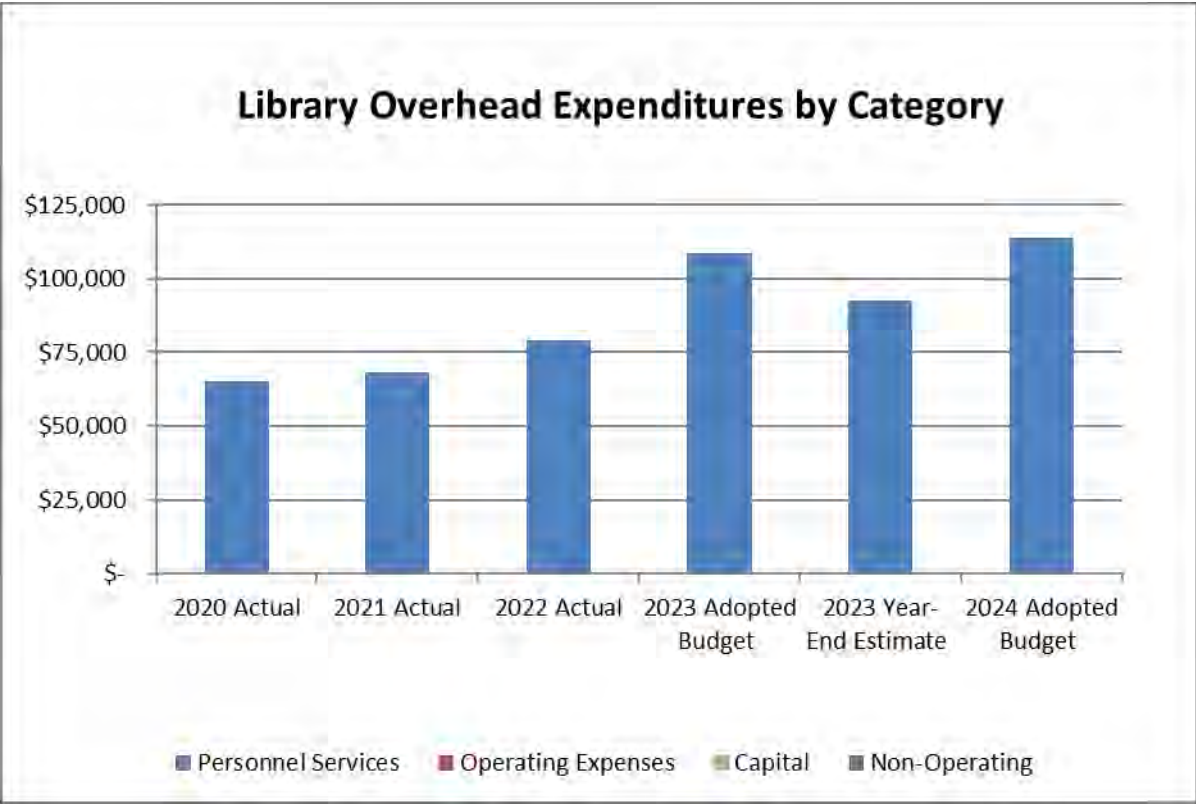
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Library - Technical Service Expenditures							
01-525-6010	Salary . Regular	259,694	226,896	255,824	272,288	250,000	327,461
01-525-6030	Social Security	16,899	14,089	15,934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



Library - Overhead

Expenditures by Line Item

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



Museum Budget Summary

Did You Know?

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

Littleton Museum

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

Major Programs

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

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

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

Service Delivery Changes for 2024

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

Museum Budget Summary (continued)

Performance Summary

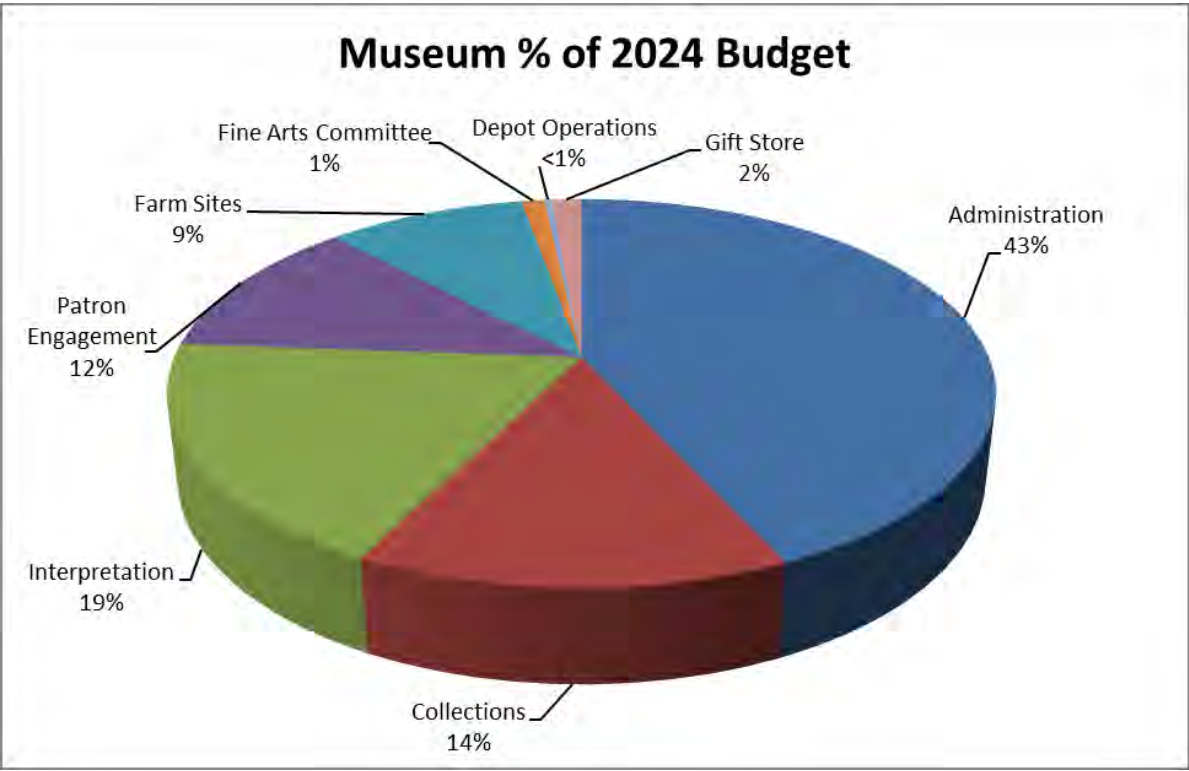
Performance Measures for Major Programs

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

Museum Services Budget Summary Overview

Museum Departments Budget Summary Overview

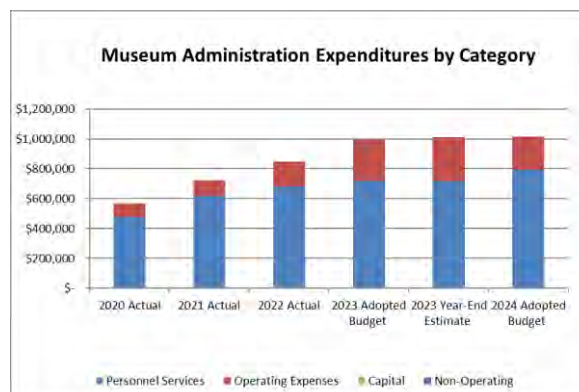
Division	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Museum Administration	568,423	724,212	846,952	994,327	1,011,728	1,013,330
Museum Collections	235,589	266,318	269,475	315,685	315,685	335,765
Museum Interpretation	306,773	178,131	389,091	419,600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



Museum - Administration

Expenditures by Line Item

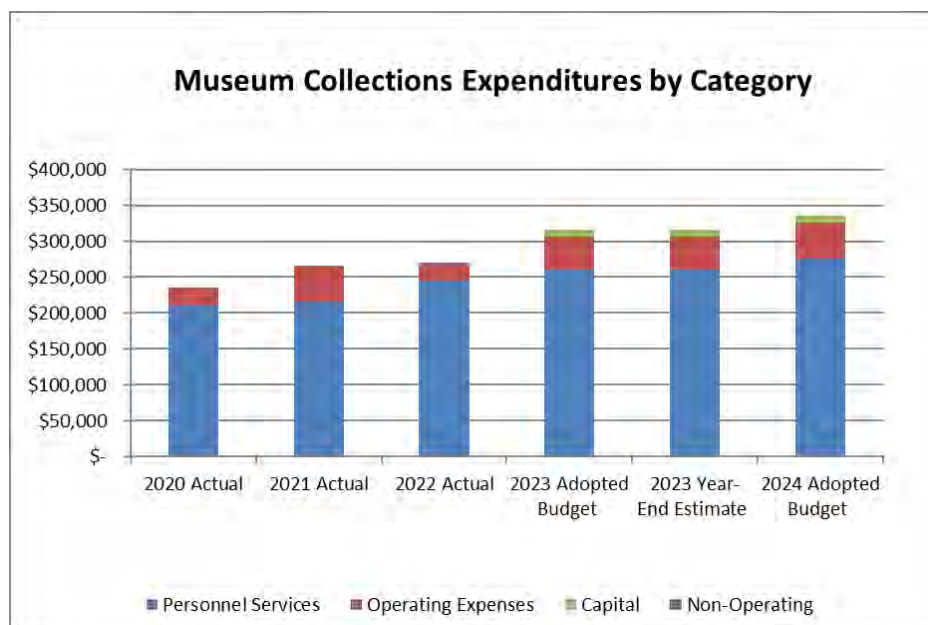
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Museum - Administration Expenditures							
01-560-6010	Salary . Regular	357,910	469,972	511,041	535,472	535,472	598,199
01-560-6020	Salary . Overtime	1,802	8,695	3,866	3,623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



Museum - Collections

Expenditures by Line Item

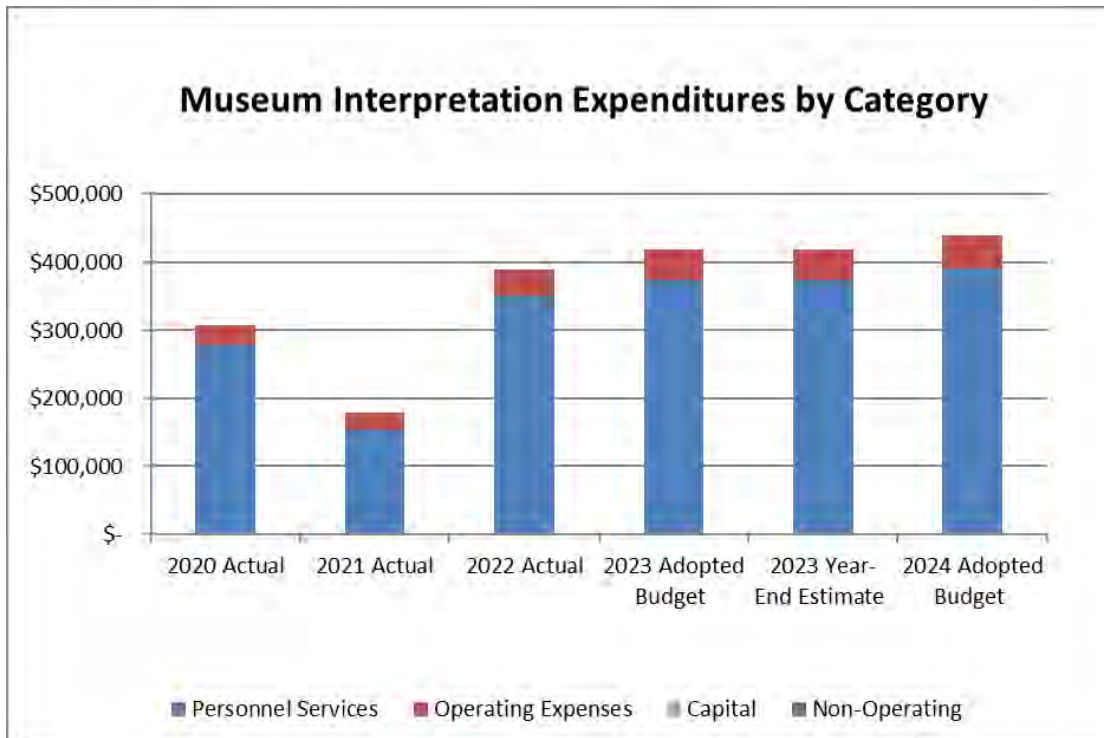
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Museum - Collections Expenditures							
01-561-6010	Salary . Regular	160,533	165,418	188,513	198,705	198,705	206,653
01-561-6020	Salary.Overtime	1,016	286	131	1,035	1,035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



Museum - Interpretation

Expenditures by Line Item

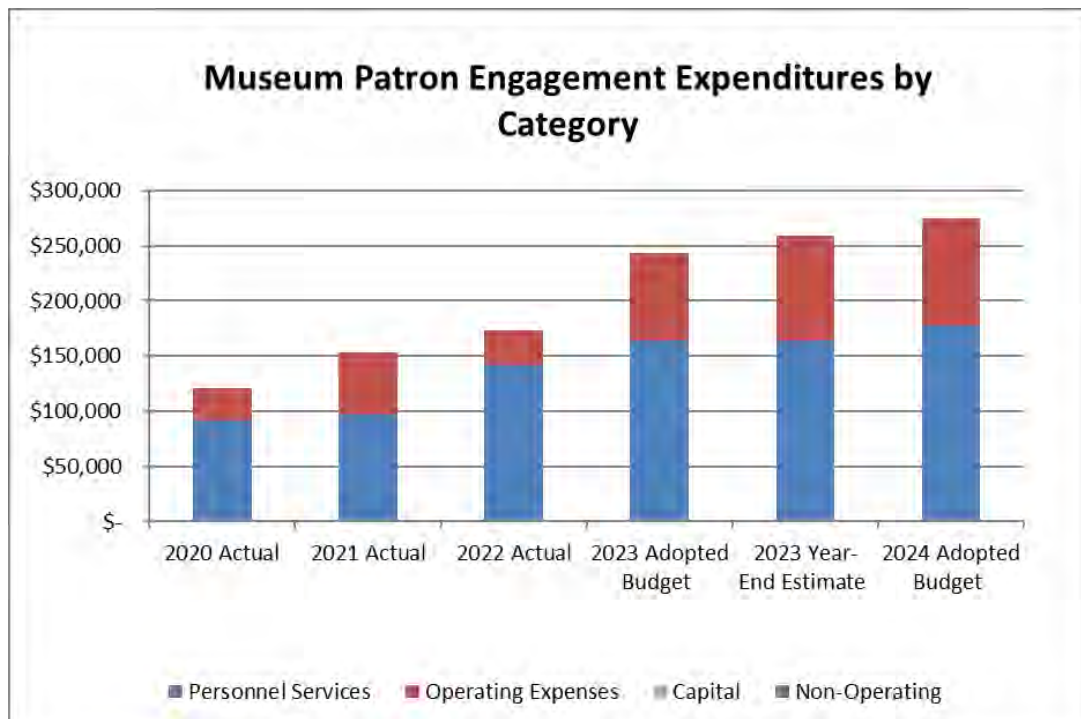
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Museum - Interpretation Expenditures							
01-562-6010	Salary . Regular	215,862	121,158	239,462	264,154	264,154	274,720
01-562-6020	Salary . Overtime	386	(62)	720	2,070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



Museum - Patron Engagement

Expenditures by Line Item

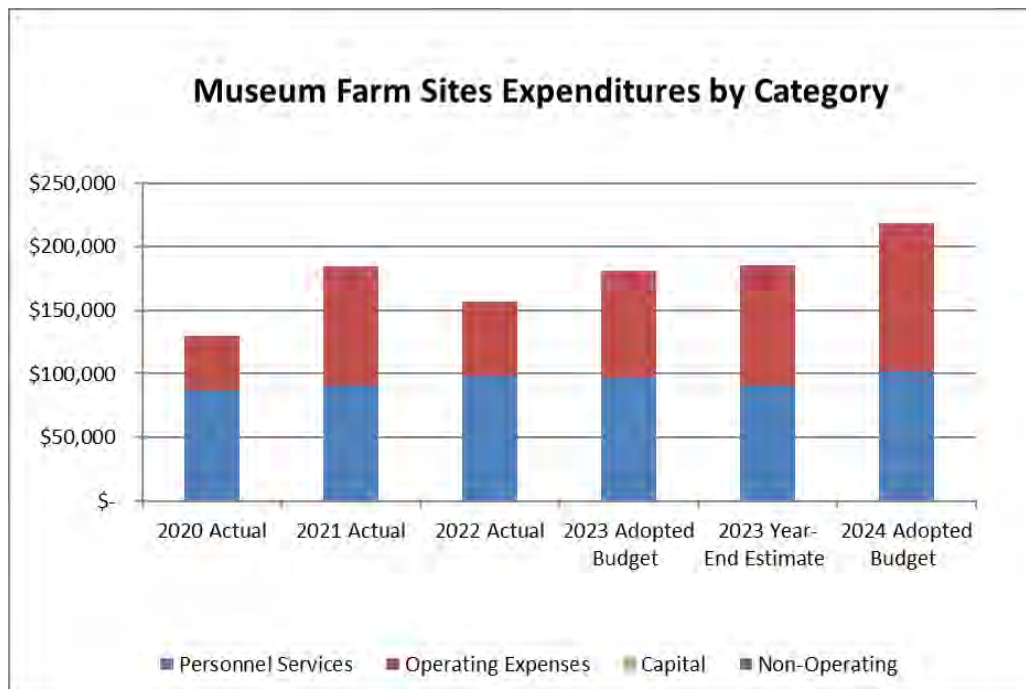
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Museum - Patron Engagement Expenditures							
01-563-6010	Salary . Regular	62,293	63,367	104,489	117,527	117,527	126,937
01-563-6020	Salary . Overtime	-	1,878	350	2,070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



Museum – Farm Sites

Expenditures by Line Item

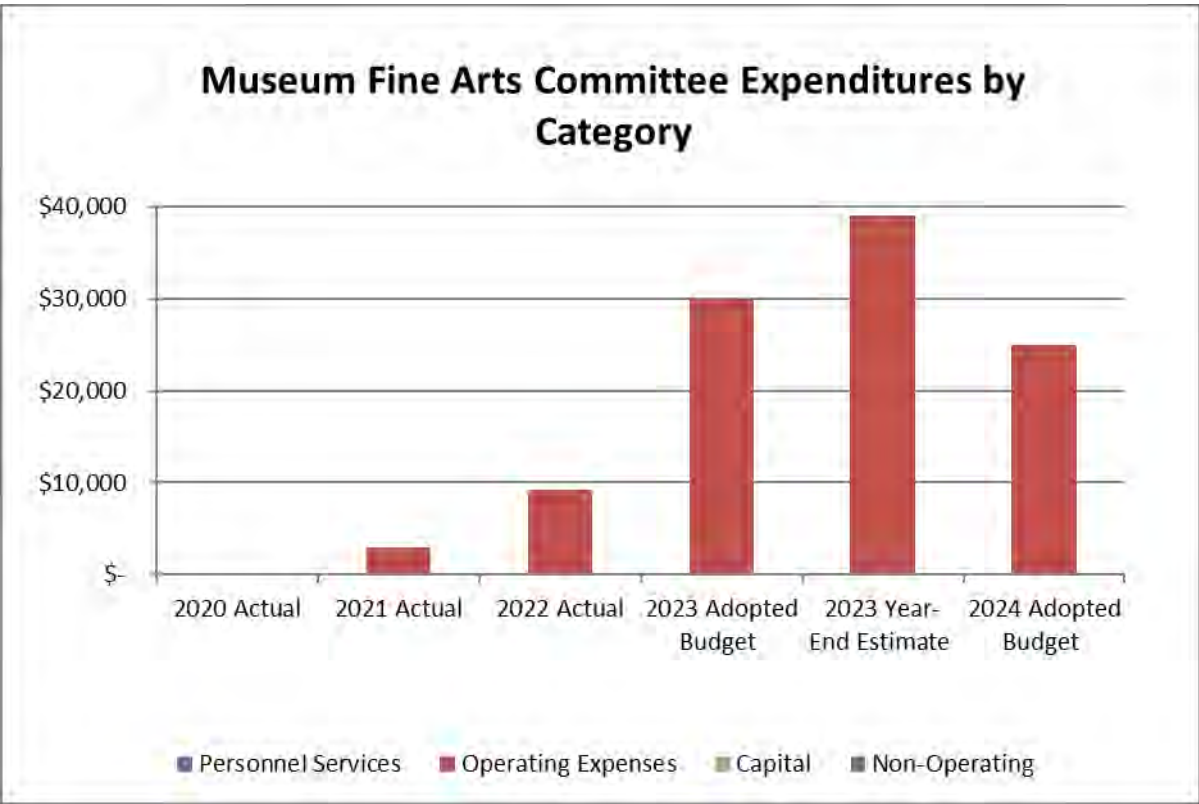
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Museum - Farm Sites Expenditures							
01-564-6010	Salary . Regular	53,930	54,860	57,470	59,111	56,988	61,475
01-564-6020	Salary . Overtime	2,972	4,418	6,183	3,105	3,105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



Museum – Fine Arts Committee

Expenditures by Line Item

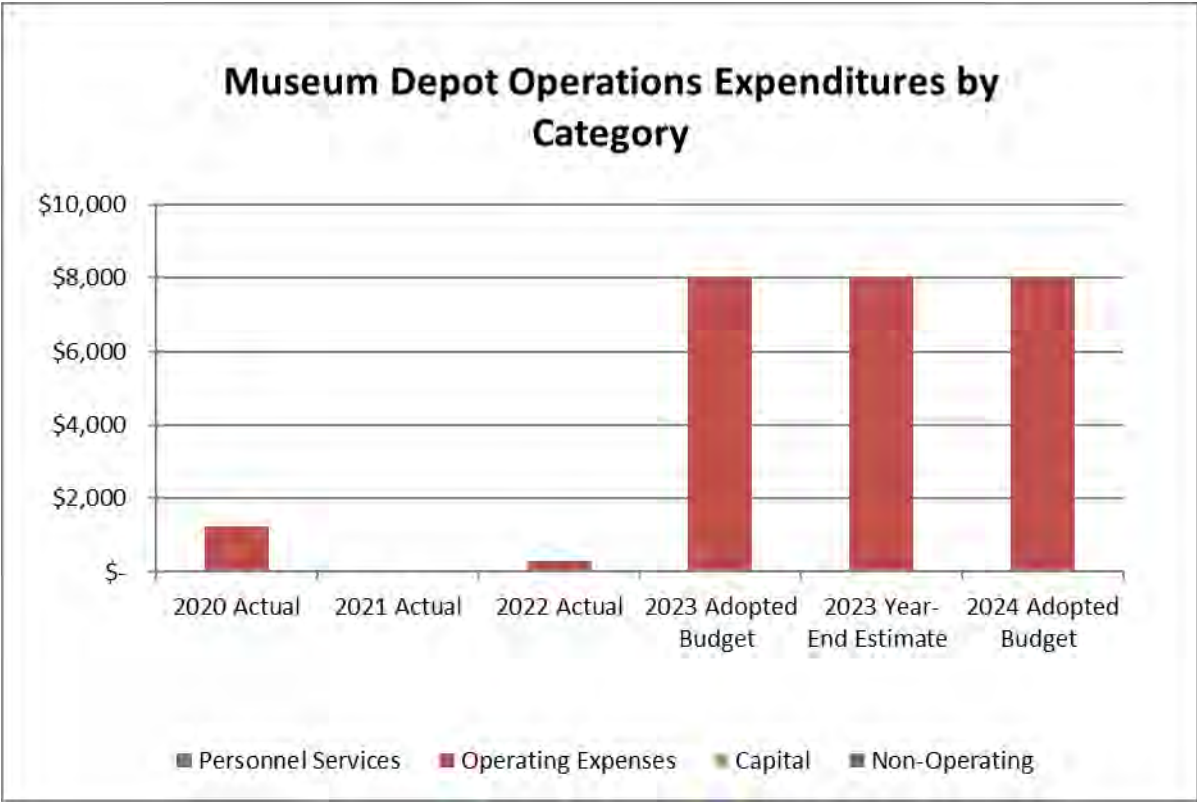
Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Museum - Fine Arts Committee Expenditures							
01-565-7461	Fine Arts Committee	-	-	-	5,000	14,000	-
01-565-7461	Fine Arts Conservation	-	2,917	9,269	25,000	25,000	25,000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



Museum – Depot Operations

Expenditures by Line Item

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



Museum – Gift Store

Expenditures by Line Item

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



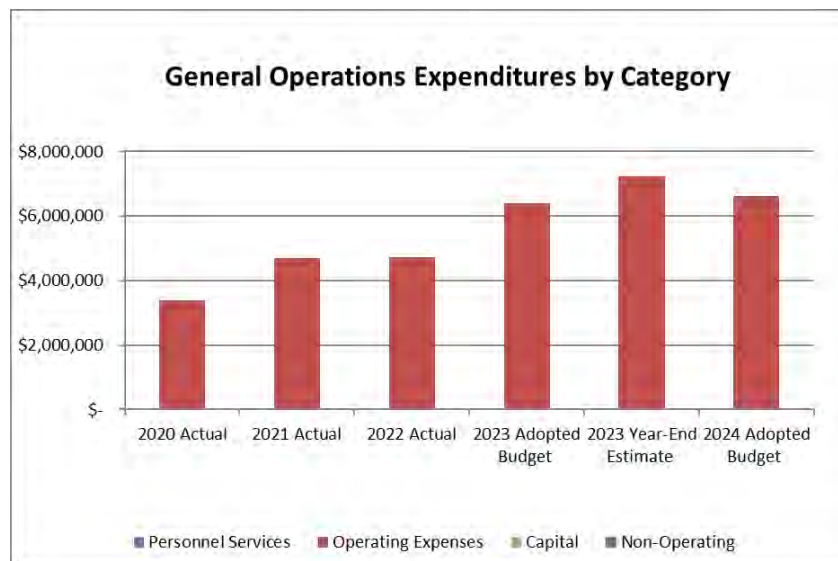
General Operations

Description of Department

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

Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
General Operations Expenditures							
01-600-6192	Salary & Benefits	-	-	-	(836,351)	-	(872,525)
01-600-7112	Printer Supplies	-	30,430	35,668	78,000	78,000	78,000
01-600-7115	Non-Capital Equipment	-	-	63	-	-	-
01-600-7285	Dues & Memberships	73,711	70,264	78,546	84,894	84,894	89,139
01-600-7360	Software Maintenance & Licensing	-	926,944	1,172,231	1,852,600	1,919,563	2,058,900
01-600-7410	Collection Fee	39,719	27,888	23,232	30,000	32,466	30,000
01-600-7411	Co. Clerk . Veh Tax Collec	124,585	156,202	186,560	140,000	235,410	190,000
01-600-7430	Professional/Consulting Sv	27,665	130,000	-	44,220	44,000	144,220
01-600-7461	Senior Resident Tax Refund	111,906	115,343	118,571	115,000	115,945	120,000
01-600-7462	Employee Recognition	50,000	993	100	-	-	-
01-600-7465	Tax Incentive Agreements	50,935	59,267	(59,267)	-	-	-
01-600-7470	Telecommunications	358,242	482,899	487,997	616,000	616,000	616,000
01-600-7480	Postage	69,540	55,610	101,384	60,000	110,956	85,000
01-600-7510	Rentals	1,575	1,035	-	-	-	-
01-600-7520	Electricity & Gas	475,755	535,178	634,446	650,580	758,747	700,580
01-600-7525	Water & Sewer Charges	269,948	242,940	254,876	300,921	395,000	300,921
01-600-7530	Street Lighting	1,071,498	924,510	906,183	1,110,550	950,000	1,110,550
01-600-7540	Copier Lease - Non-Lewan	-	40,868	5,432	4,000	45	-
01-600-7541	Copier Lease - Lewan	-	31,139	45,236	82,000	82,000	82,000
01-600-7550	Fleet Charges	-	-	-	1,333,833	1,198,149	1,433,833
01-600-7610	Property & Liability Insur	600,000	800,000	640,000	682,000	370,000	388,500
01-600-7721	Election	48,745	26,206	65,643	57,000	235,000	70,000
Total General Operations Expenditures		3,373,823	4,657,715	4,696,897	6,405,247	7,226,175	6,625,118



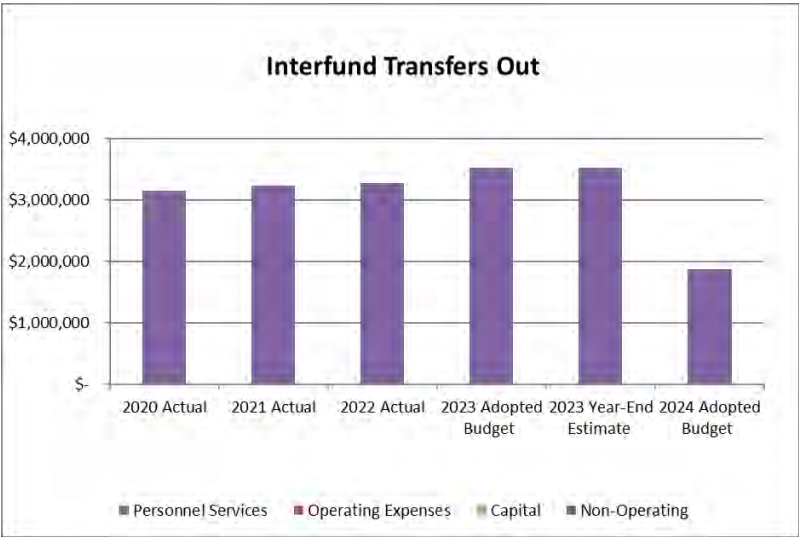
Interfund Transfers Out

Highlights of 2024 Budget

The City will transfer \$1,797,977 to the Capital Projects Reserve Account. In addition, \$76,324 will be transferred from the General Fund to the Geneva Village Fund.

Expenditures by Line Item

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



Grand Total General Fund Expenditures

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Grand Total General Fund Expenditures		43,158,967	45,918,847	49,641,466	55,855,461	56,302,302	59,574,183

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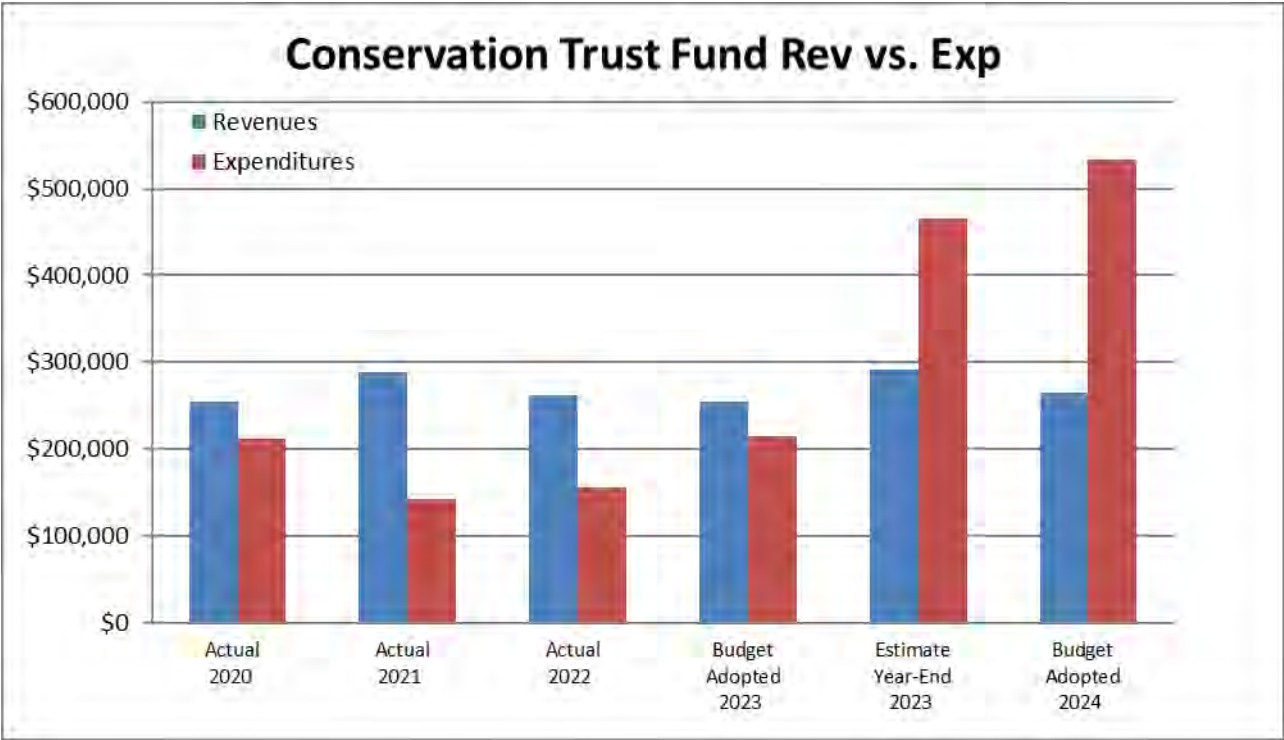


Photo by Peggy Dietz

Conservation Trust Fund

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

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



Conservation Trust Fund Budget Summary

Description of Fund

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

Revenues – \$265,564

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

Expenditures – \$532,840

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

Revenues by Line Item

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

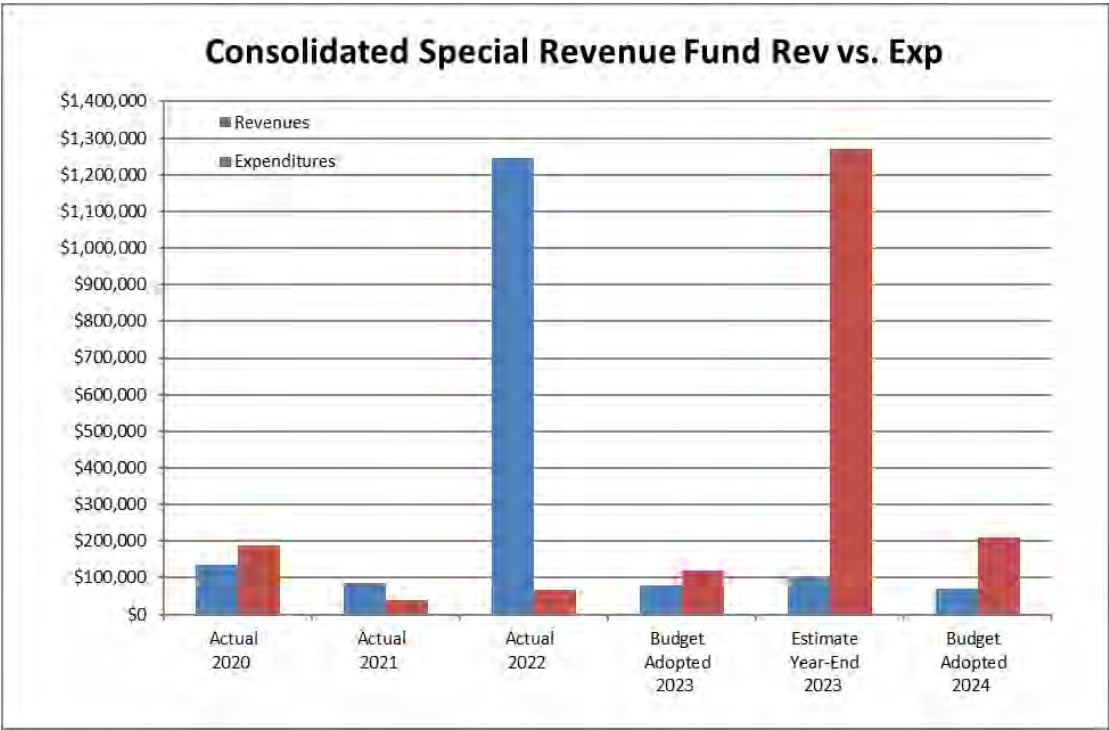
Expenditures by Line Item

		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
Expenditures							
14-400-6010	Parkland Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
14-400-7461	South Platte Park	-	21,920	21,920	83,357	83,357	50,000
14-400-7510	Rent	20,287	20,896	21,523	22,169	22,169	22,840
14-400-7820	Library - Cloud Forest Room RTU	91,291	-	-	-	-	-
14-400-7820	Library Master Plan	-	-	-	-	-	225,000
14-400-7820	Museum Artifact Storage	-	-	-	10,000	10,000	10,000
14-400-7820	Library Phase III Gallery Master Plan	-	-	-	-	-	125,000
14-400-7820	Library/Museum Security System Upgrad	-	-	12,628	-	-	-
14-400-7860	Other Equipment	-	-	-	-	250,000	-
Total Expenditures		211,578	142,816	156,071	215,526	465,526	532,840

Consolidated Special Revenue Fund

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

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



Consolidated Special Revenue Fund Budget Summary

Description of Fund

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

Revenues – \$71,952

There are three major programs in this fund:

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

Expenditures – \$210,103

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

Revenue Summary

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

Expenditure Summary

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

Consolidated Special Revenue Fund

PEG Fees Line Item Detail (Project 1240)

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

Stadium District Funding Line Item Detail (Project 2015)

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

Defensive Driving Program Line Item Detail (Project 1056)

		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Account Number and Description							
15-200-5700	Interest Earnings - Defensive Driving	2,416	(1,205)	(9,231)	904	4,000	2,242
15-200-5800	Rev . Defensive Driving	-	43,867	46,892	7,500	38,728	35,500
Total Defensive Driving Revenues		2,416	42,662	37,661	8,404	42,728	37,742
15-200-6010	Salary . Regular	1,273	-	-	11,098	-	11,098
15-200-6035	Medicare	80	-	-	52	-	52
15-200-6060	ICMA 401A . General Government	-	(369)	-	-	-	-
15-200-7300	Supplies Other Special	2,391	-	-	-	-	-
15-200-7700	Other Charges	1,750	2,858	-	-	-	-
Total Defensive Driving Expenditures		5,494	2,489	-	11,150	-	11,150

M. Stein Line Item Detail (Project 1131)

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

Consolidated Special Revenue Fund

Drug Destruction Line Item Detail (Project 1286)

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

Littleton Fine Arts Committee Line Item Detail (Project 1247)

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

Stern-Elder Committee Line Item Detail (Project 1206)

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

Consolidated Special Revenue Fund

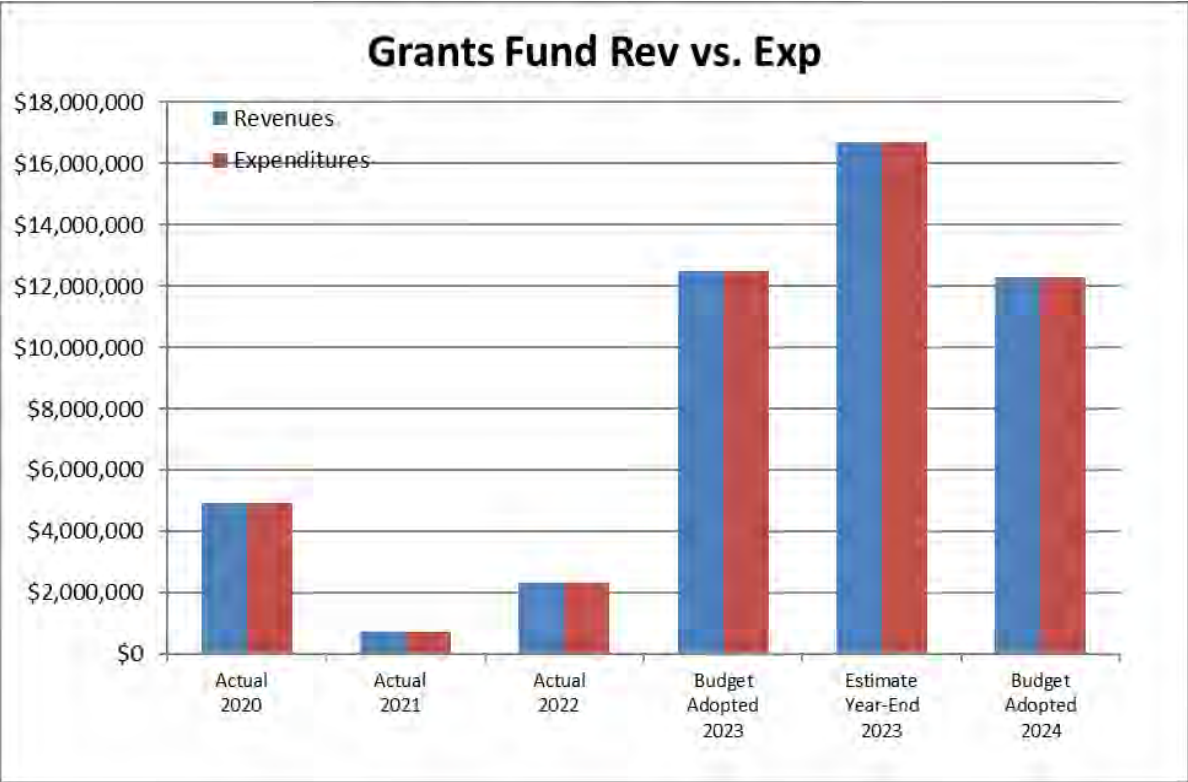
Littleton Victims Assistance Line Item Detail (Project 1129)						
Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
15-200-5700	200	-	-	1,338	-	-
15-200-5800	38,450	-	-	28,000	-	-
Total Littleton VALE Revenues	38,650	-	-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

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

Grants Fund

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

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



Grants Fund Budget Summary

Description of Fund

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

Revenues – \$12,302,000

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

Expenditures – \$12,302,000

Expenditures are directly related to the revenues received.

Revenues by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Budget
16-130-5320	Census Grant	12,685	-	-	-	-	-
16-130-5510	Downtown Authority Feasibility Study	-	-	75,000	-	-	-
16-130-5310	Tri-Cities Right to Work	-	-	-	-	1,500,000	-
16-140-5330	Main Street Activation	-	-	-	-	25,000	-
16-171-5310	CARES Act - Arapahoe County	4,199,211	-	-	-	-	-
16-171-5310	CARES Act - Jefferson County	210,202	-	-	-	-	-
16-171-5320	Coronavirus Emergency Supplemental Fu	352,587	-	-	-	-	-
16-171-5330	County/City/Local Grants	-	50,000	10,293	-	514	-
16-172-5330	DMV Access Grant	101,340	-	-	-	-	-
16-174-5330	Tri-County Health Dept Grant	-	400	-	-	-	-
16-177-5310	Energy & Efficiency Conserv	-	18,000	-	-	-	-
16-200-5310	Federal Grants - BWC	-	-	169,818	-	10,182	-
16-201-5310	Federal Grants	-	5,360	-	-	-	-
16-201-5320	State of Colorado	-	-	173,068	-	-	-
16-203-5330	Click It or Ticket	-	-	-	-	6,000	10,000
16-203-5310	US Dept of Justice . Vests	2,960	1,634	-	18,000	-	-
16-203-5310	LEMHWA	-	-	32,929	-	39,068	-
16-203-5310	POST	-	-	-	8,798	15,000	15,000
16-203-5320	State of Colorado	-	-	10,331	-	-	-
16-203-5320	State of Colorado	-	3,022	-	-	-	-
16-204-5310	Fed Grant - Rocky Mtn Forensic Lab	18,111	18,249	18,472	20,000	20,000	20,000
16-300-5310	CDBG Grant	-	414,437	162,514	114,750	500,000	-
16-302-5320	State Grant - RACQ Mowdown	-	-	195,814	-	18,054	-
16-302-5320	State Grant - Geneva Lodge	-	-	-	-	250,000	-
16-302-5330	County Line & Broadway	-	-	57,848	-	-	-
16-302-5310	Federal Grants	-	-	1,337,655	-	-	-
16-302-5310	Fed - Safe Streets	-	-	-	-	35,724	-
16-302-5310	Federal Grants - Streets	-	132,797	-	-	-	-
16-302-5310	CDOT - Prince Street Link	-	-	-	615,000	615,000	-
16-302-5310	CDOT - Mineral Station East	-	-	-	1,320,000	1,409,707	-
16-302-5310	Broadway & Mineral	-	-	-	-	202,500	-
16-302-5310	Broadway & Littleton Blvd	-	-	-	-	202,500	-

Grants Fund Budget Summary

Revenues by Line Item (continued)

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Budget
16-302-5330	DRCOG (CMPI) - Raised Crosswalks Ma	-	-	-	-	214,000	-
16-302-5330	DRCOG (TIP) - County Line: Broadway	-	-	-	500,000	-	-
16-302-5330	DRCOG (CMPI) - Santa Fe & Mineral In	-	-	-	7,698,059	7,698,059	1,000,000
16-302-5330	DRCOG TIP Grant Santa Fe and Mineral	-	-	-	-	-	3,500,000
16-302-5330	Mineral Station MultiModal West	-	-	-	-	-	2,153,000
16-302-5330	CDOT County Line Rd Shared Use Path	-	-	-	-	-	2,700,000
16-302-5330	FastTracks Light Rail	-	-	-	-	-	2,089,000
16-302-5330	DRCOG (TIP) - Broadway Corridor	-	-	-	400,000	800,000	-
16-302-5330	Windermere Bridge Over Canal	-	-	-	1,240,518	1,240,518	-
16-302-5330	Mineral and Platte	-	-	-	557,588	-	-
16-302-5310	S Platte Canyon/Bowles & SPC/Mineral	-	-	-	-	1,309,741	-
16-302-5310	S Platte Canyon/Bowles & SPC/Mineral	-	-	-	-	-	675,000
16-302-5330	Broadway Fiber Optics Comms & Signal	-	-	-	-	493,978	-
16-320-5330	County/City/Local Grants	-	-	840	-	-	-
16-520-5320	Early Childhood Literacy	16,747	14,217	(558)	15,000	15,000	15,000
16-520-5320	Early Childhood Literacy	-	-	14,960	-	84	-
16-520-5320	Growing Together	-	-	387	-	-	-
16-520-5320	CDE-Colorado State Library	-	-	8,342	-	-	-
16-520-5310	CDE-Colorado State Library - ARPA	-	-	-	-	17,697	-
16-520-5330	Career Online High School	7,220	-	-	-	-	-
16-520-5330	Makerspace	-	25,768	208	-	1,024	-
16-522-5310	Bookmobile	-	-	25,276	-	49,724	-
16-522-5330	Local Grants - ESL Classes	-	27,510	-	-	-	-
16-560-5330	County/City/Local Grants	-	311	33,781	-	1,000	125,000
Total Revenues		4,921,063	711,705	2,326,978	12,507,713	16,690,074	12,302,000

Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
16-110-6010	Salary - Regular	-	-	-	669	-	-
16-110-7461	Special Events	-	-	-	9,624	-	-
16-130-7430	Tri-Cities Right to Work	-	-	-	-	1,500,000	-
16-130-7430	Census Grant	-	12,685	-	-	-	-
16-130-7430	Downtown Feasibility	-	-	75,000	-	-	-
16-140-7430	Main Street Activation	-	-	-	-	25,000	-
16-171-6XXX	Salary	-	28,810	-	-	-	-
16-171-7110	Supplies Office	-	29,412	(331)	-	-	-
16-171-7300	COVID-19 Supplies	-	480,409	-	-	-	-
16-171-7350	Hardware Periphery	-	116,988	-	-	-	-
16-171-7430	Professional / Consulting Svcs	-	81,926	-	-	-	-
16-171-7461	Weekends on Main	-	192,151	50,000	-	-	-
16-171-7468	Community Support	-	1,016,313	-	-	-	-
16-171-7470	Telecommunications	-	1,001,307	14,573	-	-	-
16-171-7672	Claims Paid	-	70,383	-	-	-	-
16-171-7700	Other Supplies	-	7,673	-	-	-	-
16-171-78XX	Capital Improvements	-	1,027,580	(14,241)	-	-	-
16-174-7115	Tri-County Health Dept Grant	327	173	400	-	-	-
16-177-7820	Capital - Building Improvement	-	-	18,000	-	250,000	-
16-200-7350	Hardware Maintenance	-	-	-	117,000	-	-
16-200-7360	Software Maintenance & Licensing	-	-	220,273	-	10,182	-
16-200-7360	Software Maintenance & Licensing	-	-	-	-	39,068	-
16-201-6010	Salary - Regular	-	-	-	8,798	15,000	-
16-201-6020	Salary - ICAC	-	36,946	-	-	-	-
16-201-6035	Medicare	-	8	-	-	-	-
16-201-7300	Supplies Other Special	-	30,773	5,360	-	-	-
16-201-7360	Software Maintenance & Licensing	-	-	-	30,000	-	-
16-201-7430	Supplies Other Special	-	-	-	12,353	-	-
16-201-7450	Learning & Education	-	-	-	375	-	-
16-203-6010	Salaries	-	410,572	-	-	-	-

Grants Fund

Expenditures by Line Item (continued)

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
16-203-6020	Overtime - State DUI	-	-	2,414	-	-	10,000
16-203-6020	Overtime - POST	-	-	-	-	15,000	15,000
16-203-6020	Overtime - HVE	6,423	5,214	-	-	-	-
16-203-7115	Non-Capital Equipment	-	-	-	3,216	-	-
16-203-7300	Vest Grant - Supplies	-	-	1,634	-	18,000	-
16-203-7300	Supplies (POST)	15,500	15,989	3,022	-	-	-
16-203-7450	Learning & Education	-	-	-	2,929	-	-
16-203-7446	Uniforms - Vests	-	7,620	2,960	-	-	-
16-204-6020	Overtime - Rocky Mtn Forensic Lab	17,673	19,054	15,697	18,249	20,000	20,000
16-300-7890	CDBG Grant	114,750	-	202,119	-	-	-
16-300-7890	CDBG Grant, 2	-	-	-	-	114,750	500,000
16-302-7890	Mineral Station East	-	-	32,254	158,039	1,320,000	1,409,707
16-302-7890	Prince Street Link	-	-	-	-	615,000	615,000
16-302-7890	County Line - Broadway to Universtiy	-	-	-	-	500,000	-
16-302-7890	Broadway Corridor	-	-	-	78,179	400,000	800,000
16-302-7890	Broadway & Mineral	6,006	-	-	-	-	202,500
16-302-7890	Broadway & Littleton Blvd	-	-	-	-	-	202,500
16-302-7890	Street Improvements	-	-	-	-	-	-
16-302-7890	Federal and Berry	-	-	120,000	-	-	-
16-302-7890	Safe Routes	-	-	12,797	59,894	-	35,724
16-302-7890	S Platte Canyon/Bowles & SPC/Mineral (Fed)	-	-	129,970	194,000	557,588	1,309,741
16-302-7170	Domino's Paving for Pizza	-	5,000	-	-	-	-
16-302-7890	S Platte Canyon/Bowles & SPC/Mineral (State)	-	-	-	-	-	675,000
16-302-7890	TIP - Santa Fe & Mineral	-	-	158,203	844,388	7,698,059	7,698,059
16-302-7890	DRCOG TIP Grant Santa Fe and Mineral	-	-	-	-	-	3,500,000
16-302-7890	Mineral Station MultiModal West	-	-	-	-	-	2,153,000
16-302-7890	CDOT County Line Rd Shared Use Path Connect	-	-	-	-	-	2,700,000
16-302-7890	FastTracks Light Rail	-	-	-	-	-	2,089,000
16-302-7890	Raised Crossings (Main/Alamo)	-	-	-	-	-	214,000
16-302-7891	Broadway Fiber Optics Comms & Signal Upgrade	-	-	-	95,622	-	493,978
16-302-7895	Rio Grande Bridge	-	-	29,980	376,420	-	-
16-302-7895	Windermere Bridge	-	-	-	-	1,240,518	1,240,518
16-302-7890	RACQ Mowdown	-	-	-	-	-	18,054
16-303-7300	Xcel Options Grant	6,000	-	-	-	-	-
16-320-7450	Learning & Education	-	-	-	840	-	-
16-520-7281	State Library - Collection Materials	12,332	10,600	16,747	14,193	23,130	15,000
16-520-7300	Makerspace	-	-	-	25,791	208	-
16-520-7281	State Library - Collection Materials	-	-	-	-	-	17,697
16-520-7850	Bookmobile	-	-	-	25,277	-	49,724
16-522-6010	Salary - Littleton Immigrant Resource Center	8,073	11,813	-	-	-	-
16-522-6010	Salary - USCIS	57,931	-	-	-	-	-
16-522-6010	Salary - Vernon	2,012	-	-	-	-	-
16-522-6010	Salary	-	-	5,539	27,510	-	-
16-522-6030	Social Security	4,359	756	324	-	-	-
16-522-6035	Medicare	1,020	177	76	-	-	-
16-522-6040	Workers Comp	95	-	-	-	-	-
16-522-6050	Medical	14,040	2,303	887	-	-	-
16-522-6051	Life	148	27	15	-	-	-
16-522-6052	Disability	197	36	17	-	-	-
16-522-6053	Dental	855	177	71	-	-	-
16-522-6054	Vision	168	37	15	-	-	-
16-522-6055	Short-Term Disability	44	9	4	-	-	-
16-522-6060	ICMA 401A General Govt	4,034	-	-	-	-	-
16-522-6140	ICMA Deferred Comp	303	268	-	-	-	-
16-522-6141	ICMA 457 Match 2%	1,285	365	263	-	-	-
16-522-6142	RHS	600	-	-	-	-	-
16-522-6160	Unemployment Insurance	73	9	9	-	-	-
16-522-7110	Office Supplies	17	-	-	-	-	-
16-522-7115	Non-Capital Equipment	1,631	-	-	-	-	-

Grants Fund

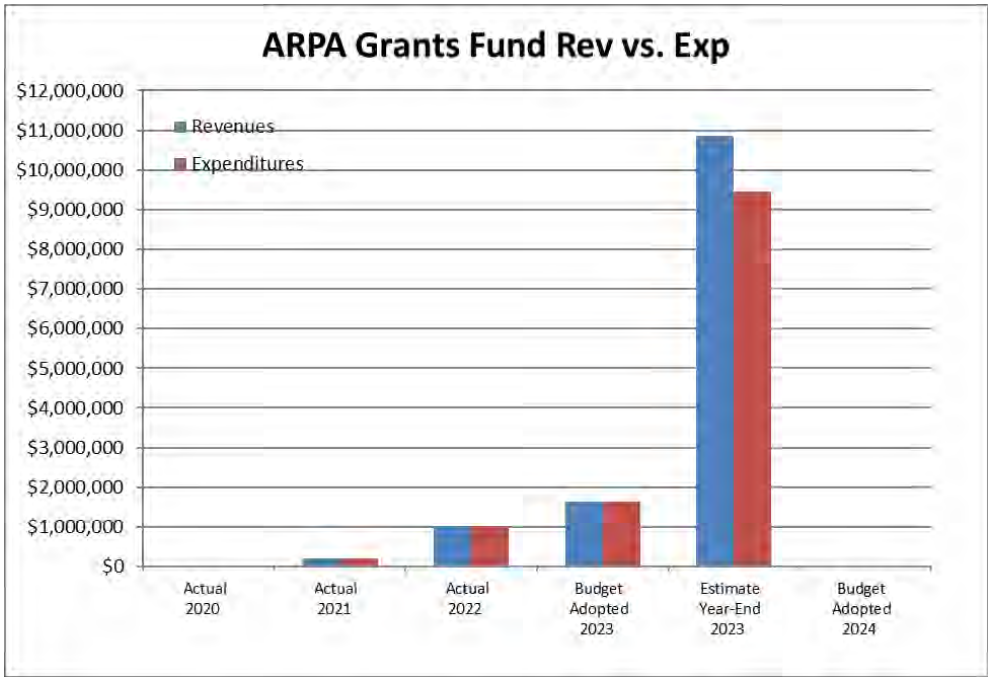
Expenditures by Line Item (continued)

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

ARPA Grants Fund

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

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



ARPA Grants Fund Budget Summary

Description of Fund

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

Revenues – \$0

Revenues in this fund are for the Federal ARPA grant.

Expenditures – \$0

Expenditures are directly related to the revenues received.

Revenues by Line Item

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

Expenditures by Line Item

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

ARPA Grants Fund

Expenditures by Line Item

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

ARPA Grants Fund

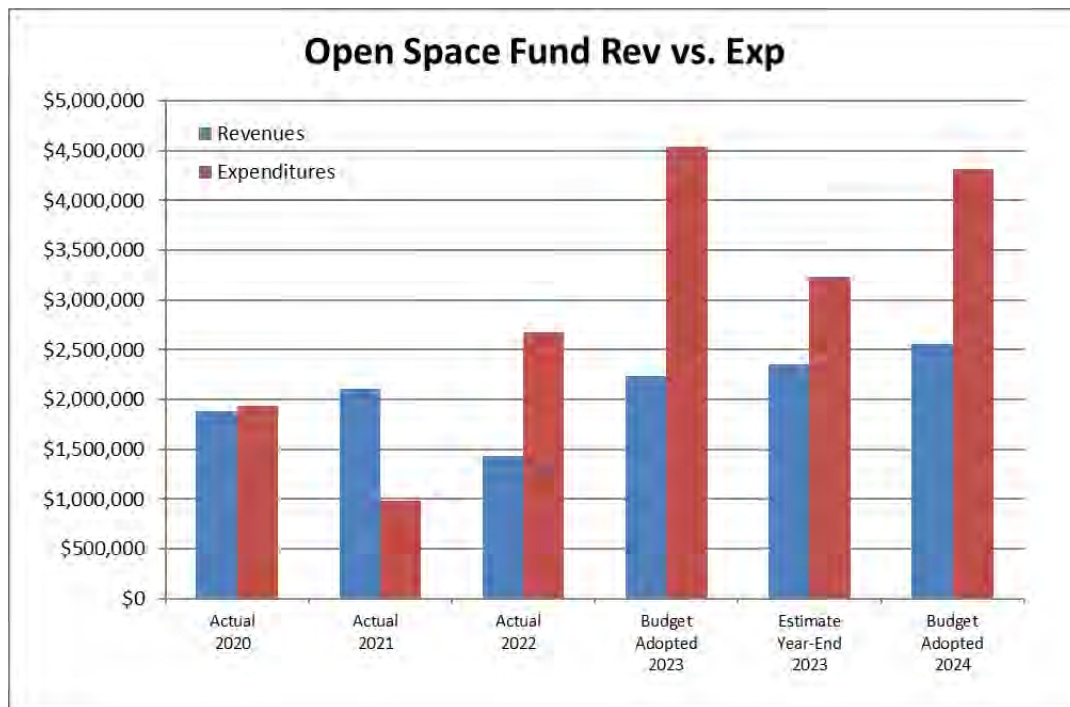
Expenditures by Line Item

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

Open Space Fund

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

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



Open Space Fund Budget Summary

Description of Fund

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

Revenues – \$2,555,701

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

Expenditures – \$4,311,874

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

Revenues by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
19-411-5330	Local Contribution	-	-	-	-	-	-
19-411-5331	Arapahoe County Open Space (ACOS)	1,276,692	1,349,844	1,458,619	1,459,856	1,573,658	1,620,868
19-411-5332	ACOS Grants	-	-	-	-	-	-
19-411-5332	ACOS Grant - Field Elem	-	-	-	-	-	-
19-411-5332	ACOS Grant - Reynolds Landing Phase II	-	-	-	-	-	-
19-411-5332	ACOS Grant - Jackass Gulch Phase II	-	-	-	-	-	-
19-411-5332	ACOS Grant - Bowles Grove	-	-	-	-	-	-
19-411-5332	ACOS Grant - Hudson Gardens	-	-	-	-	-	-
19-411-5332	ACOS Grant - Harlow Park	-	500,000	-	371,250	371,250	-
19-411-5332	ACOS Grant - Ketring Lake	-	-	-	-	-	-
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	253,560	-
19-411-5332	ACOS Grant - Major Trail Wayfinding	-	-	-	-	-	-
19-411-5332	ACOS Grant - Southridge Park Ball Field	-	-	-	-	-	-
19-411-5332	ACOS Grant - Water Resource Master Plan	-	75,000	-	-	-	-
19-411-5332	ACOS Grant - Trail Connectivity Assessment	-	100,000	100,000	-	-	-
19-411-5332	ACOS Grant - Ketring Park and Gallup Master Plan	-	-	-	-	-	80,000
19-411-5332	ACOS Grant - Underpass Feasibility of the High Line Canal Grant	-	-	-	-	-	135,000
19-411-5332	ACOS Grant - Mineral Trail Paving Grant	-	-	-	-	-	562,500
19-411-5700	Interest Earnings - Arap	107,551	(41,826)	(251,892)	17,087	19,290	14,965
19-411-5714	Rental Income	7,790	8,024	8,264	8,512	8,512	8,768
19-412-5331	Jefferson County Open Space	101,484	120,757	127,612	125,314	130,000	132,600
19-412-5700	Interest Earnings - Jeff	2,877	(3,075)	(5,152)	3,255	3,255	1,000
Total Revenues	Total Revenues	1,884,428	2,108,724	1,437,451	2,238,834	2,359,525	2,555,701

Open Space Fund

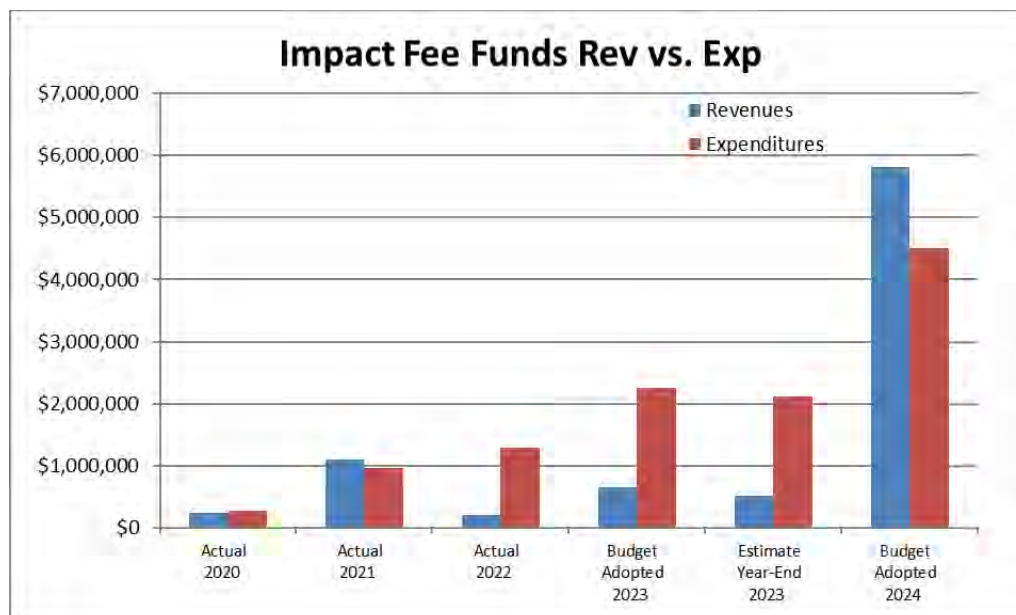
Expenditures by Line Item

Account Number and Description		2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
19-411-7430	Professional/Consulting	350,734	-	-	-	-	-
19-411-7461	South Platte Park Operations	238,597	260,007	283,468	291,971	444,732	456,774
19-411-7510	Rent	-	-	-	-	-	-
19-411-7580	Maintenance & Repair	6,096	-	-	-	-	-
19-411-7835	Open Space - Projects	1,131,834	-	-	-	-	-
19-411-7835	Ketring Park/Library Area	-	-	-	75,000	200,000	900,000
19-411-7835	Powers Park	-	-	-	15,000	-	-
19-411-7835	Reynolds Landing/Superchi	-	305	1,920,000	1,300,000	1,300,000	1,500,000
19-411-7835	Jackass Hill Park	-	-	22,669	-	175,000	200,000
19-411-7835	Trailmark Park	-	-	240,000	-	200,000	-
19-411-7835	Sterne Park	-	-	31,081	380,000	380,000	-
19-411-7835	Capital Projects - SSPR	-	-	-	29,000	29,000	-
19-411-7835	Superchi Parcel - Planning	90,000	6,775	-	1,500,000	-	-
19-411-7835	Slaughterhouse Gulch	-	-	-	338,090	338,090	-
19-411-7835	Hamlet Park Playground	-	-	-	-	160,000	-
19-411-7835	Harlow Park	-	-	11,250	460,625	-	-
19-411-7835	Writer's Vista Restroom and Shelter	-	100,000	-	-	-	-
19-411-7835	Ridgeview Pond Alternatives Study	-	-	-	-	-	150,000
19-411-7835	Berry Park	-	215,000	-	-	-	-
19-411-7835	Ida Park Playground	-	87,500	-	-	-	-
19-411-7835	Southbridge Park Ball Field, Playground	-	150,000	-	-	-	-
19-411-7835	Art Depot Parl/Lot	-	54,956	-	-	-	-
19-411-7835	Trail Connectivity Assessment	-	-	16,958	-	-	-
19-411-7835	Water Resource Master Plan	-	-	12,453	-	-	-
19-412-7461	South Platte Park Operations	118,000	98,000	135,018	125,314	-	132,600
19-412-7461	Parks & Rec Master Plan	-	-	-	-	-	-
19-412-7461	Highline Canal Conservancy	-	10,000	-	20,000	-	-
19-411-7835	Master Plan Grant	-	-	-	-	-	80,000
19-411-7835	Master Plan	-	-	-	-	-	20,000
19-411-7835	ACOS Grant - Underpass Feasibility of the High Line Canal Grant	-	-	-	-	-	135,000
19-411-7835	ACOS Grant - Mineral Trail Paving Grant	-	-	-	-	-	562,500
19-411-7835	Mary Carter Irrigation	-	-	-	-	10,000	110,000
19-411-7835	Littleton Community Trail	-	-	-	-	-	25,000
19-411-7835	SPP Carson Nature Center	-	-	-	-	-	30,000
19-411-7835	SPP Shed Row	-	-	-	-	-	10,000
Total Expenditures		1,935,261	982,543	2,672,897	4,535,000	3,236,822	4,311,874

Impact Fees Fund

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

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



Impact Fees Fund Budget Summary

Description of Fund

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

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

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

Revenues – \$5,808,017

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

Expenditures – \$4,500,000

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

Revenue Summary

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

Expenditures Summary

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

Impact Fees Fund

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

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

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

Impact Fees Fund

Facilities Impact Fees

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

Transportation Impact Fees

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

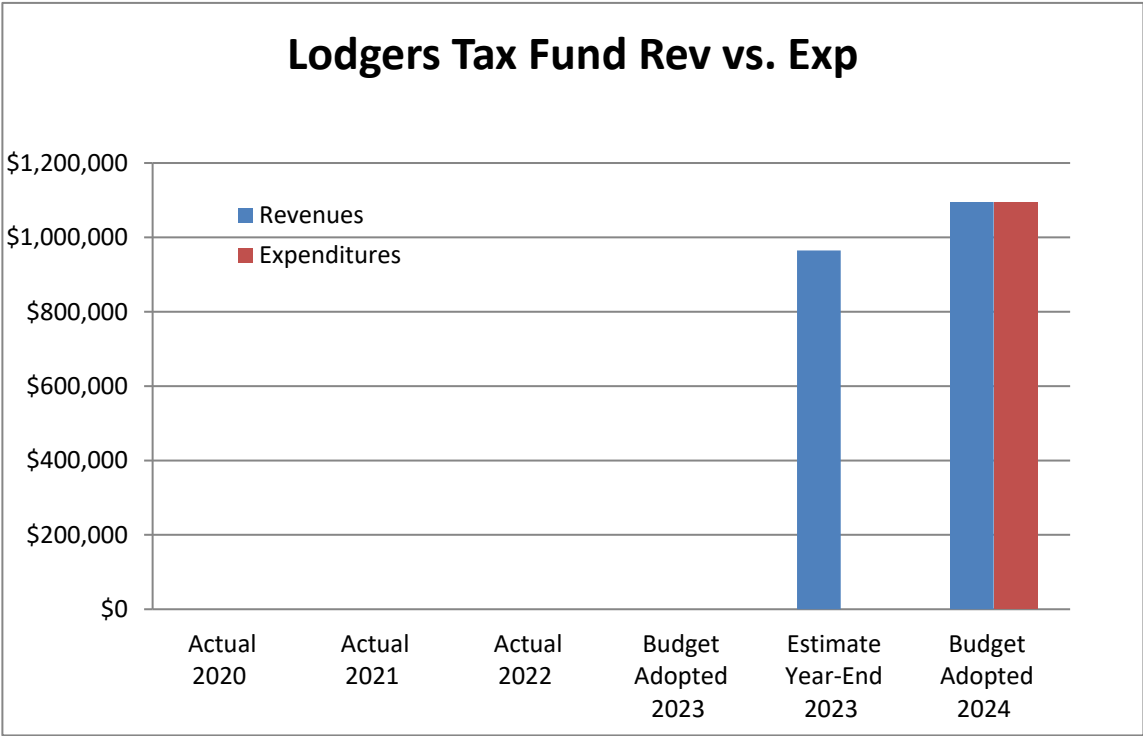
Multi Modal Impact Fees

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

Lodgers Tax Fund

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

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



Lodgers Tax Fund Budget Summary

Description of Fund

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

Revenues – \$1,095,000

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

Expenditures – \$1,094,300

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

Revenues by Line Item

Account Number and Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
27-171-5011 Lodgers Tax	-	-	-	-	965,000	1,095,000
Total Revenues	-	-	-	-	965,000	1,095,000

Expenditures by Line Item

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

Lodgers Tax Fund

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

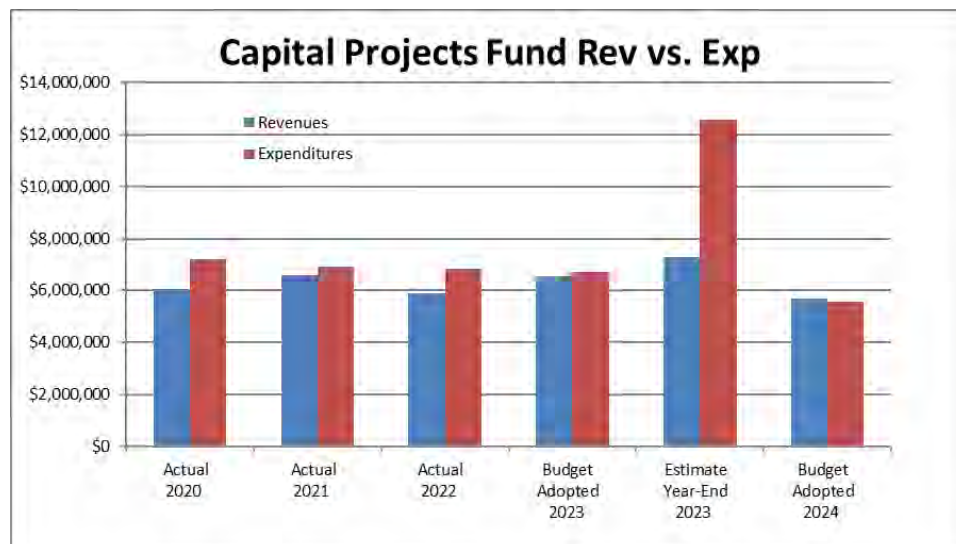


Photo by Sheila Duvall

Capital Projects Fund

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

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



Capital Projects Fund Budget Summary

Description of Fund

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

Revenues – \$5,686,849

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

Expenditures – \$5,558,186

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

Revenues by Line Item

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

Capital Projects Fund

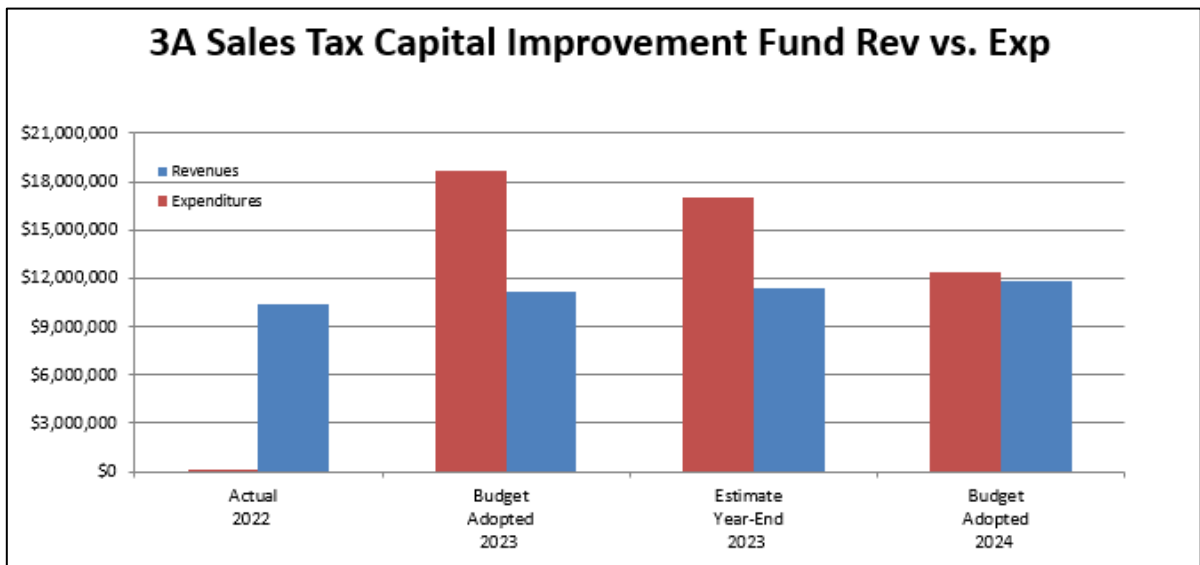
Expenditures by Line Item

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

3A Sales Tax Capital Improvement Fund

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Revenues						
Sales & Use	\$ -	\$ -	\$ 10,917,357	\$ 11,033,932	\$ 11,283,932	\$ 11,678,870
Investment earnings	-	-	(512,601)	130,224	130,224	134,782
Total revenues	-	-	10,404,756	11,164,156	11,414,156	11,813,652
Expenditures						
General government	-	-	-	1,000,000	-	-
Public safety	-	-	-	525,000	525,000	550,000
Highways and streets	-	-	139,566	10,345,000	12,224,000	6,286,362
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	19,545	4,450,000	3,150,000	3,650,000
Total expenditures	-	-	159,111	16,320,000	15,899,000	10,486,362
Other Financing Sources						
Transfers out	-	-	-	(1,350,000)	(1,100,000)	(1,950,000)
Total other financing sources	-	-	-	(1,350,000)	(1,100,000)	(1,950,000)
Deficiency of financial sources under financial uses	-	-	10,245,645	(6,505,844)	(5,584,844)	(622,710)
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 6,511,195	\$ 10,245,645	\$ 4,660,801
Fund Balance, End of Year	\$ -	\$ -	\$ 10,245,645	\$ 5,351	\$ 4,660,801	\$ 4,038,091



3A Sales Tax Capital Improvement Fund Budget Summary

Description of Fund

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

Revenues – \$11,813,652

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

Expenditures – \$12,436,362

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

Revenues by Line Item

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

Expenditures by Line Item

Account Number and Description		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
35-177-7820	Security Capital - Public Access	-	-	-	275,000	275,000	300,000
35-177-7820	Annual Facilities Basic Maint	-	-	-	850,000	850,000	850,000
35-177-7820	Facilities Systmes backlog	-	-	-	900,000	900,000	900,000
35-177-7820	Building #2 & 3 Replacement	-	-	-	1,300,000	-	900,000
35-177-7820	Public Works Campus	-	-	-	900,000	900,000	600,000
35-160-7850	Information Technology Capital	-	-	-	1,000,000	-	-
35-201-7850	Public Safety Equipment	-	-	-	250,000	250,000	250,000
35-302-6XXX	Personnel	-	-	139,566	1,055,000	815,000	936,362
35-302-7890	County Line - Broadway to Universtiy	-	-	-	-	305,000	-
35-302-7890	Santa Fe & Mineral Intersection	-	-	-	-	1,914,000	-
35-302-7890	Streets Maintenance Capital	-	-	-	7,190,000	8,190,000	2,000,000
35-302-7890	Pavement Management	-	-	-	-	-	1,700,000
35-302-7890	Grant Matches	-	-	19,545	1,000,000	1,000,000	1,000,000
35-302-7890	Downtown Streetscape	-	-	-	1,100,000	-	650,000
35-303-7890	Citywide Irrigation/Medians	-	-	-	500,000	500,000	400,000
35-600-8565	Txfr Out Fleet Fund	-	-	-	800,000	550,000	1,200,000
35-600-8567	Txfr Out IT/Equipment Fund	-	-	-	550,000	550,000	750,000
Total Expenditures		-	-	159,111	17,670,000	16,999,000	12,436,362

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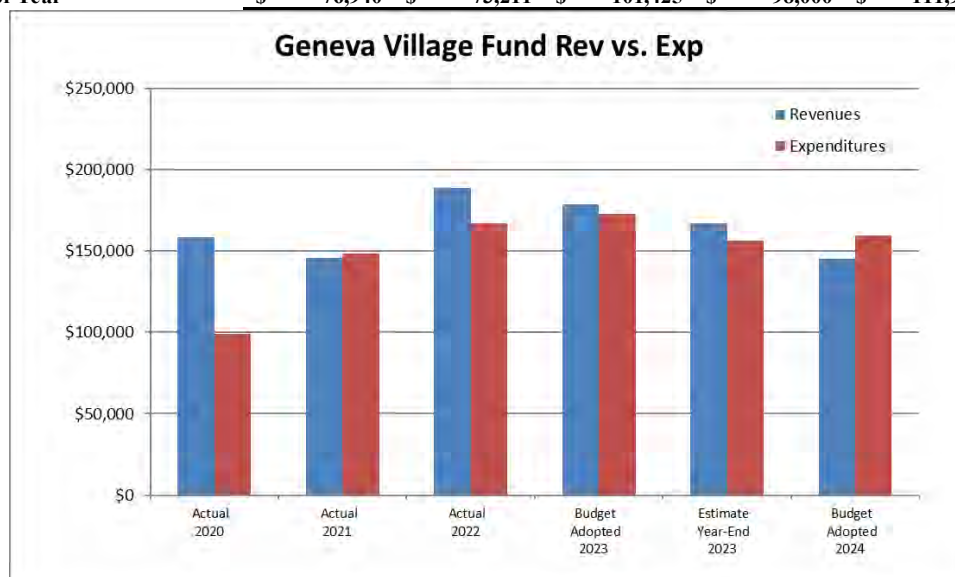
Photo by Sami Eyl

Enterprise Funds

Geneva Village Fund

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year-End Estimate	2024 Adopted Budget
Revenues						
Rental payments	\$ 107,896	\$ 94,998	\$ 84,419	\$ 80,000	\$ 68,484	\$ 68,484
Investment earnings	474	397	587	500	500	500
Miscellaneous	166	274	138	150	150	150
Total revenues	108,536	95,669	85,144	80,650	69,134	69,134
Expenditures						
Contractual services	18,500	24,120	18,228	18,260	18,260	18,260
Other services and charges	80,780	124,391	144,954	134,777	138,137	141,124
Capital outlay	-	-	3,995	20,000	-	-
Total expenditures	99,280	148,511	167,177	173,037	156,397	159,384
Other Financing Sources						
Transfers in	50,000	50,000	103,403	97,765	97,765	76,324
Total other financing sources	50,000	50,000	103,403	97,765	97,765	76,324
Excess (deficiency) of financial sources over financial uses	59,256	(2,842)	21,370	5,378	10,502	(13,926)
Adjustment to budget basis	(12,484)	(887)	6,844	-	-	-
Cash Balance, Beginning of Year	\$ 30,168	\$ 76,940	\$ 73,211	\$ 92,622	\$ 101,425	\$ 111,926
Cash Balance, End of Year	\$ 76,940	\$ 73,211	\$ 101,425	\$ 98,000	\$ 111,926	\$ 98,000



Geneva Village Fund Budget Summary

Description of Fund

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

Revenues – \$145,458

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

Expenditures – \$159,384

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

Revenues by Line Item

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

Expenditures by Line Item

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



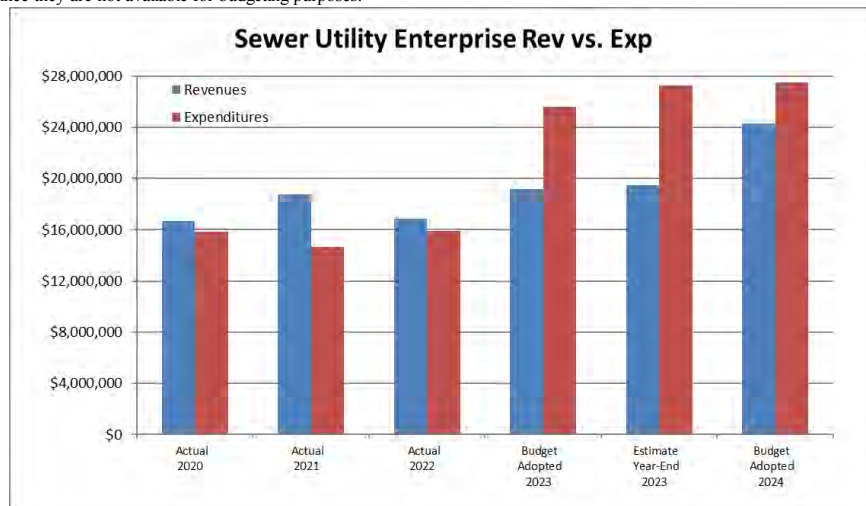
Photo by Ivana Hillis

Sewer Utility Enterprise

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

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

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



Sewer Utility Enterprise Budget Summary

Description of Fund

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

Revenues – \$24,297,474

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

Expenditures – \$27,536,127

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

Revenues by Line Item

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

Sewer Utility Enterprise

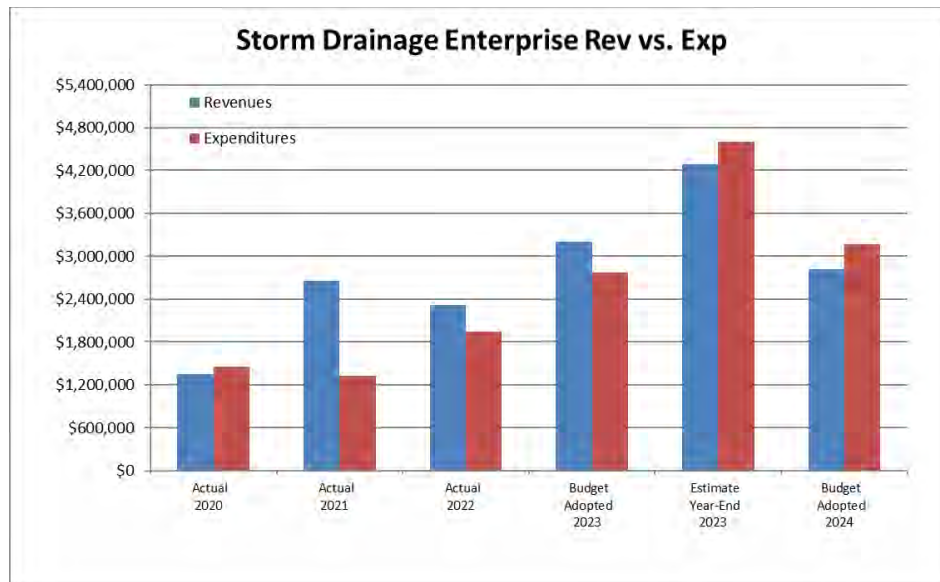
Expenditures by Line Item

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

Storm Drainage Enterprise

2020-2024 Summary of Estimated Financial Sources and Uses

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



Storm Drainage Enterprise Budget Summary

Description of Fund

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

Revenues – \$2,824,172

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

Expenditures – \$3,171,183

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

Revenues by Line Item

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

Storm Drainage Enterprise

Expenditures by Line Item

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

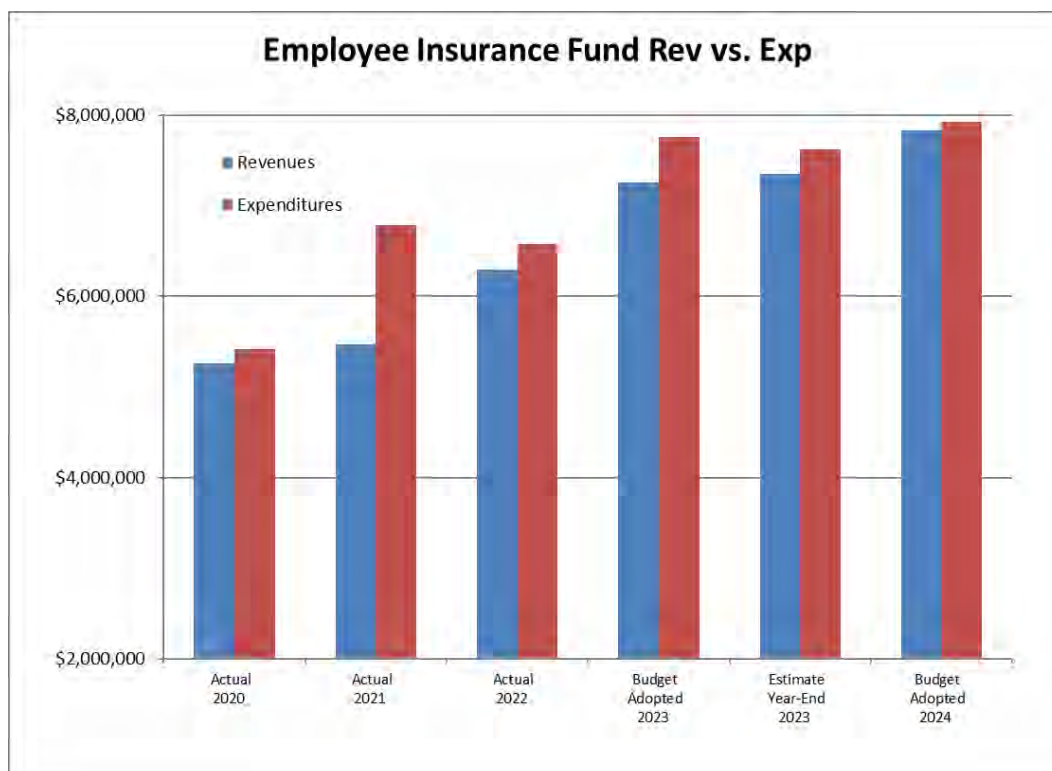


Photo by Thomas Loucks

Employee Insurance Fund

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

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



Employee Insurance Fund Budget Summary

Description of Fund

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

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

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

Revenues – \$7,834,733

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

Expenditures – \$7,928,967

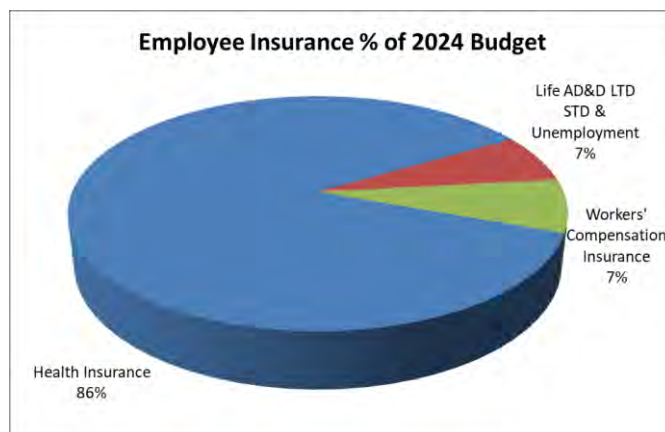
Expenditures from this fund include operational costs. Reserves in this fund are annually reviewed to ensure that premiums cover estimated costs.

Revenue Summary

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

Expenditures Summary

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



Employee Health Insurance Fund

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

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

Employee Insurance Fund

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

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

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

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

Employee Insurance Fund

Workers' Compensation Insurance Fund Line Item Detail Revenue Summary

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

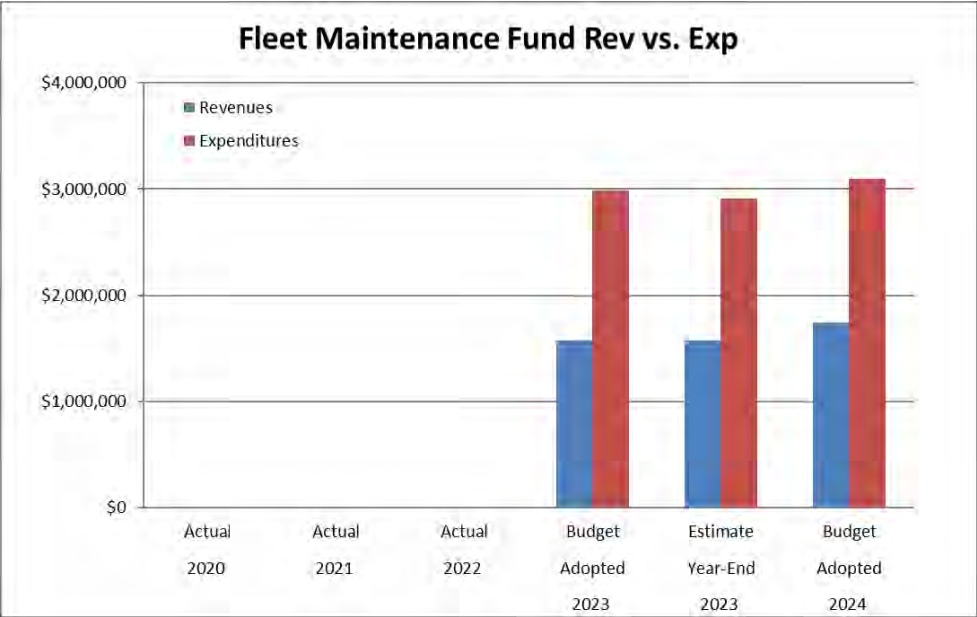
Workers' Compensation Insurance Fund Line Item Detail Expenditures Summary

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

Fleet Maintenance Fund

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

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



Fleet Maintenance Fund Budget Summary

Description of Fund

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

Revenues – \$3,767,635

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

Expenditures – \$3,097,067

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

Revenues by Line Item

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

Expenditures by Line Item

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

Fleet Maintenance Expenditures by Line Item

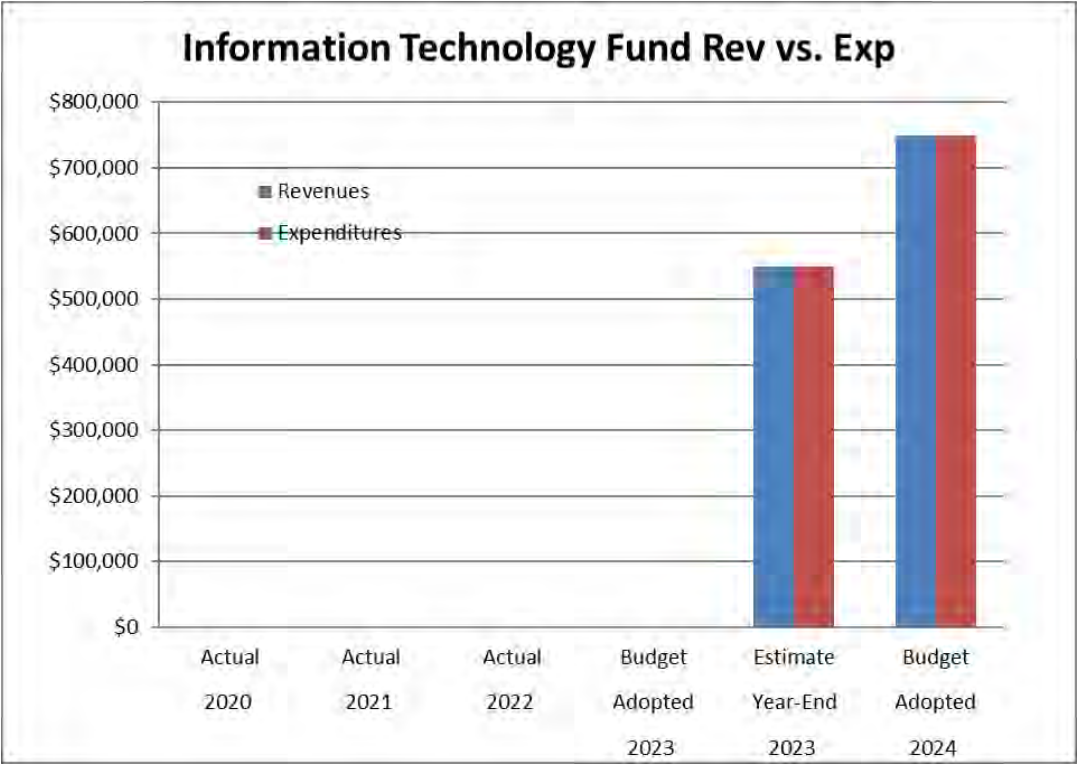
Expenditures by Line Item

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

Information Technology/Equipment Fund

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

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



Information Technology/Equipment Fund Budget Summary

Description of Fund

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

Revenues – \$750,000

Revenues for this fund come primarily from interfund transfers.

Expenditures – \$750,000

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

Revenues by Line Item

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

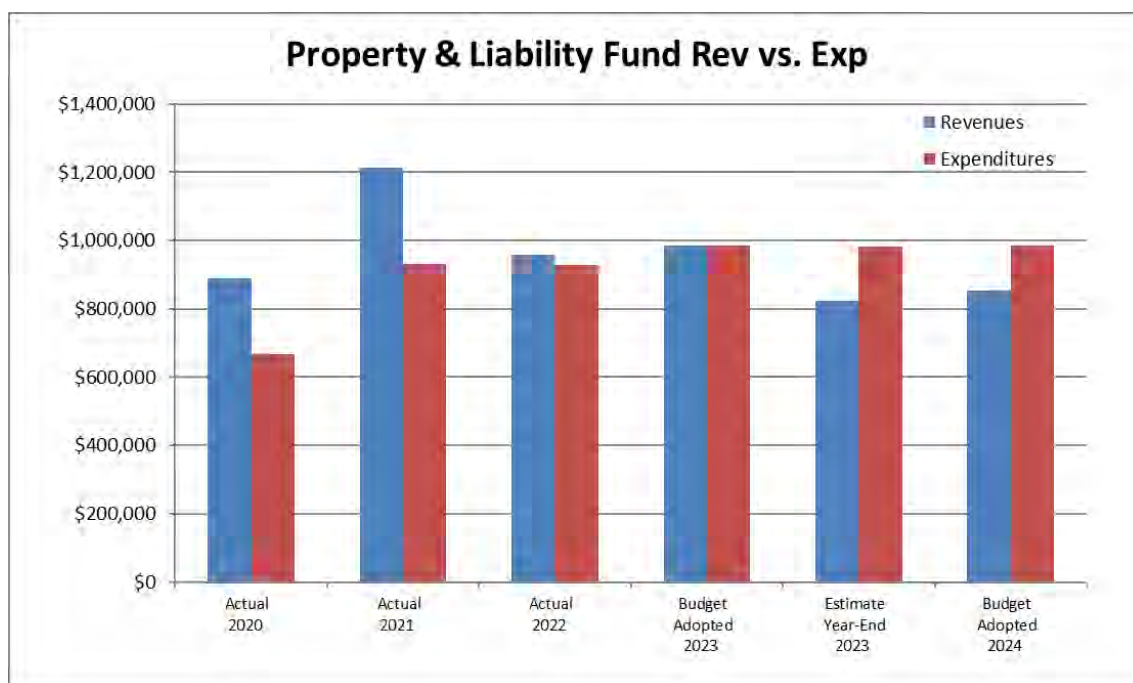
Expenditures by Line Item

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

Property and Liability Insurance Fund

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

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



Property and Liability Insurance Fund Budget Summary

Description of Fund

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

Revenues – \$851,911

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

Expenditures – \$984,611

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

Revenues by Line Item

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

Expenditures by Line Item

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



Photo by Madison Norfleet

Capital Improvement Plan

Overview

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

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

Capital Projects Fund

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

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

The core projects for 2024 are as follows:

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

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

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

3A Sales Tax Capital Improvement Fund

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

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.

Capital Improvement Plan

3A Capital Improvement Fund 2022-2031 Strategic Plan 2024 Budget										
	2022 Actuals	2023 Estimated	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Beginning Fund Balance	\$0	\$10,245,645	\$4,400,841	\$5,028,130	\$6,027,759	\$5,792,837	\$3,845,843	\$1,807,279	\$1,013,191	\$710,184
Revenues	\$10,404,756	\$11,154,196	\$11,813,651	\$12,227,129	\$12,655,078	\$13,098,006	\$13,556,436	\$14,030,912	\$14,521,993	\$15,030,263
Expenditure Category										
Infrastructure Expenditures										
Streets Capital Maintenance		\$8,190,000	\$2,000,000	\$2,000,000	\$2,500,000	\$2,500,000	\$3,000,000	\$2,500,000	\$2,500,000	\$2,500,000
Pavement Mngt			\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000
Assigned Local Match										
• Santa Fe/Mineral	\$0	\$1,914,000								
• County Line Road	\$0	\$305,000								
Grant Local Match Projection	\$19,545	\$1,000,000	\$1,000,000	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Downtown Streetscape Phase II					\$0	\$0				
Conservation & Grounds										
Citywide Irrigation/Medians		\$500,000	\$400,000	\$500,000	\$550,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
Public Safety/Security										
Public Safety Capital		\$250,000	\$250,000	\$300,000	\$350,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Security Capital - Public Access		\$275,000	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$400,000
Internal Services Capital										
Fleet/Equip Fund Seeding		\$550,000	\$1,200,000	\$450,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
Information Tech Capital		\$550,000	\$750,000	\$850,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
Facilities Capital Maintenance										
Annual Facilities Basic Maintenance		\$850,000	\$850,000	\$875,000	\$950,000	\$950,000	\$950,000	\$850,000	\$850,000	\$950,000
Facilities Systems Backlog		\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$800,000	\$800,000	\$900,000
Building Construction/Upgrades										
Public Works Campus Changes		\$900,000	\$900,000	\$900,000						
Major Building Capital						\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Debt Service		\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Overhead										
Overhead for Construction/Allocated Personnel	\$139,566	\$815,000	\$936,362	\$1,402,500	\$640,000	\$645,000	\$695,000	\$625,000	\$625,000	\$645,000
Total Projects	\$159,111	\$16,999,000	\$11,186,362	\$11,227,500	\$12,890,000	\$15,045,000	\$15,595,000	\$14,825,000	\$14,825,000	\$15,095,000

3A Debt Financing Plan										
	2022 Actuals	2023 Estimated	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Bond Proceeds				\$30,000,000						
Projects										
Downtown Streetscape Phase I Design		\$0	\$650,000	\$650,000						
Phase I Construction				\$10,000,000						
Public Works Campus Design		\$0	\$600,000	\$700,000	\$0					
Construction				\$6,500,000	\$6,500,000					
Total Projects	\$0	\$0	\$1,250,000	\$17,850,000	\$6,500,000	\$0	\$0	\$0	\$0	\$0

Design

Construction

Capital Purchase

Fleet Fund Seed Funding

Local Match

Overhead (10% on Design/Construction)

City of Littleton 5 Year Capital Improvement Plan							
		2024	2025	2026	2027	2028	Total (2024-2028)
3A Capital - Building Construction 35-							
Overhead	ENG XX-21	936,362	1,402,500	640,000	645,000	695,000	4,318,862
Bellevue Campus	FAC 08	1,500,000	7,200,000	6,500,000	-	-	15,200,000
Littleton Center: Building/Site Renovations	FAC 10	900,000	900,000	900,000	2,900,000	2,900,000	8,500,000
3A Capital - Building Construction 35-305- Total		3,336,362	9,702,500	8,040,000	3,545,000	3,595,000	34,918,862
3A Capital - Downtown 35-							
Downtown Mobility & Streetscaping Plan	ENG 0007	650,000	10,650,000	-	-	-	11,300,000
3A Capital - Downtown 35- Total		650,000	10,650,000	-	-	-	11,300,000
3A Capital - Facilities 35-305-							
Facilities Annual Maintenance	FAC 48	850,000	875,000	950,000	950,000	950,000	4,575,000
3A Capital - Facilities 35-305- Total		850,000	875,000	950,000	950,000	950,000	4,575,000
3A Capital - Grant Match							
Windermere Bridge over Highline Canal Rplmt.	ENG 22-21	1,000,000	-	-	-	-	1,000,000
Gallup Street Bridge over Highline Canal Rplmt.	ENG 24-21	-	-	300,000	-	-	300,000
Fiberoptic Installation	TRNS 001	-	-	-	600,000	-	600,000
County Line Road - Broadway to University	TRNS 20-14	-	400,000	-	-	-	400,000
Mineral Ave & Jackass Hill Rd Intersection Imp	TRNS 21-39A	-	522,000	500,000	-	-	1,022,000
Mineral Station Area Multimodal Improvements	TRNS 23-36	-	-	250,000	900,000	1,500,000	2,650,000
County Line Road Shared Use Path	TRNS 23-37	-	-	440,000	-	-	440,000
3A Capital - Grant Match Total		1,000,000	922,000	1,490,000	1,500,000	1,500,000	6,412,000
3A Capital - Grounds - 35-303-							
Irrigation Central Control Installation	GRND 02-21	-	500,000	-	-	-	500,000
East Mineral Medians	GRND 04-21	-	-	-	600,000	600,000	1,200,000
Median Renovations	GRND 05-21	-	-	550,000	-	-	550,000
Citywide Clearance Pruning	GRND 19	400,000	-	-	-	-	400,000
3A Capital - Grounds - 35-303- Total		400,000	500,000	550,000	600,000	600,000	2,650,000
3A Capital - IT 35-160-							
Cyber Security	IT 13	750,000	850,000	900,000	900,000	900,000	4,300,000
3A Capital - IT 35-160- Total		750,000	850,000	900,000	900,000	900,000	4,300,000
3A Capital - IT- 35-177							
Security Capital		300,000	350,000	375,000	400,000	400,000	1,825,000
3A Capital - IT- 35-177 Total		300,000	350,000	375,000	400,000	400,000	1,825,000
3A Capital - Police - 35-201-							
Public Safety Capital		250,000	300,000	350,000	450,000	450,000	1,800,000
3A Capital - Police - 35-201- Total		250,000	300,000	350,000	450,000	450,000	1,800,000
3A Capital - Streets 35-302-							
ADA Improvements - Right of Way	ENG 0004	-	400,000	-	-	-	400,000
Main Street & Alamo Ave Bridge Fence Replacement	ENG 20-18	-	-	-	-	-	-
Prince Street Bridge Fence Replacement	ENG 23-21	-	-	-	-	-	-
Steme Park Neighborhood Reconstruction	ENG 26-04	-	560,000	-	-	-	560,000
Littleton Courthouse Neighborhood Reconstruction	ENG 27-04	-	-	150,000	400,000	500,000	1,050,000
Annual Mill & Overlay	ENG XX-03	-	-	1,260,000	1,500,000	1,580,000	4,340,000
Annual Street Rehabilitation	ENG XX-04	-	-	500,000	-	920,000	1,420,000
Annual Hot-In-Place Recycling Project	ENG XX-09	-	-	-	-	-	-
Transportation/Corridor Studies	TRNS 020	-	-	90,000	100,000	-	190,000
Santa Fe & Mineral Intersection Improvements	TRNS 20-22	2,000,000	-	-	-	-	2,000,000
Fiberoptic Installation - Littleton Blvd	TRNS 21-37	-	-	-	-	-	-
Santa Fe & Prince/Crestline Improvements	TRNS 22-33	-	250,000	-	-	-	250,000
Broadway & Littleton Blvd Intersection	TRNS 23-34	-	395,000	-	-	-	395,000
Mineral Station Area Multimodal Improvements	TRNS 23-36	-	-	500,000	500,000	-	1,000,000
County Line Road Shared Use Path	TRNS 23-37	-	-	-	-	-	-
Broadway & Mineral Ave Intersection	TRNS 24-32	-	395,000	-	-	-	395,000
Pavement Management		1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	8,500,000
3A Capital - Streets 35-302- Total		3,700,000	3,700,000	4,200,000	4,200,000	4,700,000	20,500,000
3A Fleet (Txfr) 35-		1,200,000	450,000	550,000	550,000	550,000	3,300,000
3A Fleet (Txfr) 35- Total		1,200,000	450,000	550,000	550,000	550,000	3,300,000

City of Littleton 5 Year Capital Improvement Plan							
		2024	2025	2026	2027	2028	Total (2024-2028)
ARPA Fund 30-							
Fiberoptic Installation - Littleton Blvd	TRNS 21-37	400,000	-	-	-	-	400,000
ARPA Fund 30- Total		400,000	-	-	-	-	400,000
Capital Projects Fund - Facilities 34-17							
General Building Maintenance	FAC 07	375,000	375,000	350,000	350,000	325,000	1,775,000
ADA Improvements - Facilities	FAC 22	90,000	50,000	50,000	50,000	50,000	290,000
Capital Projects Fund - Facilities 34-177- Total		465,000	425,000	400,000	400,000	375,000	2,065,000
Capital Projects Fund - Fleet 34-305-							
Fleet Replacement Vehicles	FLT 01	775,000	-	770,000	-	-	1,545,000
Capital Projects Fund - Fleet 34-305-Total		775,000	-	770,000	-	-	1,545,000
Capital Projects Fund - General 34-17							
Courthouse Lease (LBA)	COURT 01	369,494	-	-	-	-	369,494
ADA Improvements - Right of Way	ENG 0004	-	50,000	100,000	100,000	100,000	350,000
Capital Projects Fund - General 34-171- Total		369,494	50,000	100,000	100,000	100,000	719,494
Capital Projects Fund - IT 34-160-							
Non-Capital PC Replace	IT 01	269,391	-	-	-	-	269,391
Communications Equipment Replacement (E-911)	IT 03	103,000	103,000	103,000	103,000	-	412,000
Network Infrastructure Upgrade	IT 06	50,000	50,000	50,000	-	-	150,000
SAN Upgrade	IT 07	40,000	40,000	40,000	-	-	120,000
Server/Storage Replacements	IT 08	80,000	70,000	70,000	-	-	220,000
Capital Projects Fund - IT 34-160- Total		542,391	263,000	475,391	103,000	-	1,383,782
Capital Projects Fund - Streets 34-302-							
Annual Street Rehabilitation	ENG XX-04	-	-	2,500,000	-	-	2,500,000
Traffic Infrastructure Improvements	TRNS 009	-	150,000	150,000	150,000	150,000	600,000
Traffic Signal System Reconstruction	TRNS 012	150,000	-	-	-	-	150,000
Traffic Operations Center	TRNS 23-32	-	-	-	30,000	-	30,000
Traffic Calming	TRNS XX-31	25,000	25,000	25,000	25,000	25,000	125,000
Capital Projects Fund - Streets 34-302- Total		175,000	175,000	2,675,000	205,000	175,000	4,155,000
Capital Reserve Fund 34-306-							
Bowles Ave Concrete Improvements	ENG 23-06	-	70,000	610,000	-	-	680,000
Gallup Street Bridge over Highline Canal Rplcmt.	ENG 24-21	350,000	-	-	-	-	350,000
Euclid Ave Reconstruction-Windemere to Gallup	ENG 25-04	240,000	-	-	-	-	240,000
Annual Mill & Overlay	ENG XX-03	483,411	80,000	-	500,000	800,000	1,863,411
Annual Hot-In-Place Recycling Project	ENG XX-09	-	900,000	-	-	-	900,000
Annual Bridge Repairs	ENG XX-20	-	-	500,000	500,000	150,000	1,150,000
Slaughterhouse Gulch Trail - Phase 2	OS 21-35A	281,000	-	-	-	-	281,000
Personnel Costs - Street Division	STR 00	443,566	477,713	496,822	516,695	537,363	2,472,159
Annual Local Street Resurfacing & Maint.	STR XX-08	1,433,324	350,000	350,000	350,000	350,000	2,833,324
Capital Reserve Fund 34-306- Total		3,231,301	1,877,713	1,956,822	1,866,695	1,837,363	10,769,894

City of Littleton 5 Year Capital Improvement Plan							
		2024	2025	2026	2027	2028	Total (2024-2028)
Conservation Trust Fund 14-							
Phase III Master Plan	LIB 6	225,000	-	-	-	-	225,000
Permanent Exhibit Redesign	MUS 02	125,000	-	-	-	-	125,000
Development of Nature-Play Island	MUS 03	-	75,000	95,000	-	-	170,000
Collections Cabinets	MUS 04	10,000	10,000	-	-	-	20,000
Parkland Maintenance	OS 01	100,000	100,000	100,000	100,000	100,000	500,000
South Platte Park	OS 02	50,000	50,000	50,000	50,000	50,000	250,000
Rent (State Land Board - Depot Art Center)	OS 03	22,840	23,525	24,231	24,958	25,707	121,261
Conservation Trust Fund 14- Total		532,840	258,525	269,231	174,958	175,707	1,411,261
Contributed Capital							
Santa Fe & Mineral Intersection Improvements	TRNS 20-22	750,000	-	-	-	-	750,000
Fiber optic Installation - Littleton Blvd	TRNS 21-37	150,000	-	-	-	-	150,000
Mineral Station East Mobility-shed Improvements	TRNS 21-39	200,000	-	-	-	-	200,000
Santa Fe & Prince/Crestline Improvements	TRNS 22-33	-	53,000	-	-	-	53,000
Mineral Station Area Multimodal Improvements	TRNS 23-36	75,000	121,000	-	-	-	196,000
Contributed Capital Total		1,175,000	174,000	-	-	-	1,349,000
Geneva Village 45-							
Geneva Village Building Improvements	GV 01	159,384	20,000	20,000	20,000	20,000	239,384
Geneva Village 45- Total		159,384	20,000	20,000	20,000	20,000	239,384
Grant - Federal 16-							
Fiber optic Installation	TRNS 001	-	-	-	3,000,000	-	3,000,000
Bowles Ave Corridor Study	TRNS 021	-	-	599,000	-	-	599,000
Santa Fe & Mineral Intersection Improvements	TRNS 20-22	6,509,982	-	-	-	-	6,509,982
Mineral Ave & Jackass Hill Rd Intersection Imp	TRNS 21-39A	2,089,000	2,089,000	-	-	-	4,178,000
Broadway & Littleton Blvd Intersection	TRNS 23-34	-	1,224,000	-	-	-	1,224,000
Mineral Station Area Multimodal Improvements	TRNS 23-36	-	2,153,000	-	-	-	2,153,000
County Line Road Shared Use Path	TRNS 23-37	-	2,700,000	-	-	-	2,700,000
Broadway & Mineral Ave Intersection	TRNS 24-32	-	1,147,500	-	-	-	1,147,500
Broadway Fiber - South	TRNS 26-31	675,000	-	2,963,000	-	-	3,638,000
S. Platte/Canyon Bowles & SPC/Mineral							-
Grant - Federal 16- Total		9,273,982	9,313,500	3,562,000	3,000,000		27,075,500
Grant - Local 16-							
Permanent Exhibit Redesign	MUS 02	125,000	-	-	-	-	125,000
Slaughterhouse Gulch Trail - Phase 2	OS 21-35A	600,000	-	-	-	-	600,000
Mineral Station East Mobility-shed Improvements	TRNS 21-39	562,500	-	-	-	-	562,500
Grant - Local 16- Total		1,287,500					1,287,500
Grant - State 16-							
Windemere 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
Santa Fe & Prince/Crestline Improvements	TRNS 22-33	-	250,000	-	-	-	250,000
Traffic Operations Center	TRNS 23-32	-	-	-	120,000	-	120,000
Grant - State 16- Total		1,740,518	370,000	1,350,000	120,000		3,580,518
HUTF 34-171-5321							
Pavement Management Planning	ENG 0001	-	70,000	-	-	100,000	170,000
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	75,000	75,000	75,000	75,000	75,000	375,000
Bowles Ave Concrete Improvements	ENG 23-06	-	105,000	400,000	-	-	505,000
Euclid Ave Reconstruction-Windemere to Gallup	ENG 25-04	670,000	-	-	-	-	670,000
Annual Surface Sealing Project	ENG XX-02	-	500,000	-	750,000	-	1,250,000
Annual Mill & Overlay	ENG XX-03	-	-	250,000	-	700,000	950,000
Annual Misc. Concrete Project	ENG XX-05	780,000	840,000	940,000	940,000	970,000	4,470,000
HUTF 34-171-5321 Total		1,550,000	1,615,000	1,690,000	1,790,000	1,870,000	8,515,000

City of Littleton 5 Year Capital Improvement Plan							
		2024	2025	2026	2027	2028	Total (2024-2028)
Impact Fees - Facilities 24-							
Facility Improvements		1,300,000	225,000	225,000	225,000	225,000	2,200,000
FAC 02							
Impact Fees - Facilities 24- Total		1,300,000	225,000	225,000	225,000	225,000	2,200,000
Impact Fees - Library 23-							
Cultural Connection	LIB 5	300,000	-	-	-	-	300,000
Impact Fees - Library 23- Total		300,000	-	-	-	-	300,000
Impact Fees - Multimodal 26-							
Slaughterhouse Gulch Park Trail Connection	OS 21-35	500,000	-	-	-	-	500,000
Slaughterhouse Gulch Trail - Phase 2	OS 21-35A						-
Bicycle/Pedestrian Master Plan Update	TRNS 23-33	100,000	-	-	-	-	100,000
Mineral Station Area Multimodal Improvements	TRNS 23-36	-	100,000				100,000
County Line Road Shared Use Path	TRNS 23-37	-	-	100,000	-	-	100,000
Impact Fees - Multimodal 26- Total		600,000	100,000	100,000	-	-	800,000
Impact Fees - Museum 21-							
Cultural Campus Connection	MUS 05	500,000	-	-	900,000	-	1,400,000
Impact Fees - Museum 21- Total		500,000	-	-	900,000	-	1,400,000
Impact Fees - Police 20-							
Vehicles		-	320,000				
Impact Fees - Police 20-Total			320,000				
Impact Fees - Transportation 25-							
Bowles Ave Corridor Study	TRNS 021	-	-	151,000	-	-	151,000
County Line Road - Broadway to University	TRNS 20-14	600,000	-	-	-	-	600,000
Santa Fe & Mineral Intersection Improvements	TRNS 20-22	1,000,000	-	-	-	-	1,000,000
Fiberoptic Installation - Littleton Blvd	TRNS 21-37	200,000	-	-	-	-	200,000
Broadway & Littleton Blvd Intersection	TRNS 23-34	-	160,000	-	-	-	160,000
Broadway & Mineral Ave Intersection	TRNS 24-32	-	150,000	-	-	-	150,000
Transportation Master Plan Update	TRNS 25-32	-	300,000	-	-	-	300,000
Broadway Fiber - South	TRNS 26-31	-	-	-	-	-	-
Impact Fees - Transportation 25- Total		1,800,000	610,000	151,000	-	-	2,561,000
Open Space Fund 19-							
Capital Projects - SSPR	OS 04	-	50,000	50,000	50,000	50,000	200,000
SSPR Contract	OS 05	456,774	469,151	481,873	494,949	508,391	2,411,138
Reynolds Landing	OS 06	1,500,000	-	-	-	-	1,500,000
ACOS Grant-Underpass Feasibility of Highline		135,000	-	-	-	-	135,000
ACOS Grant-Mineral Trail Match		562,500	-	-	-	-	562,500
Highline Canal Conservancy	OS 07	-	20,000	20,000	20,000	20,000	80,000
Gallop Park-Grant		-	500,000				500,000
Gallop Park		-	250,000				250,000
Jackass Hill Park	OS 16	200,000	-	-	-	-	200,000
Ketring Lake/Park	OS 22	900,000	-	-	-	-	900,000
Progress Park			50,000	-	-	-	50,000
Mary Carter Greenway Irrigation	OS 26	110,000	10,000	-	-	-	120,000
Ridgeview Pond	OS 28	150,000	-	-	-	-	150,000
South Platte Park		132,600	-	-	-	-	132,600
Littleton Community Trail	OS 30	25,000	200,000	-	-	-	225,000
Master Plan		80,000	-	-	-	-	80,000
Master Plan Grant		20,000	-	-	-	-	20,000
SPP - Carson Nature Center Exterior	OS 31	30,000	-	-	-	-	30,000
SPP - Shed Row Barn	OS 32	10,000	-	-	-	-	10,000
Open Space Fund 19- Total		4,311,874	1,549,151	551,873	564,949	578,391	7,556,238

City of Littleton 5 Year Capital Improvement Plan							
		2024	2025	2026	2027	2028	Total (2024-2028)
Sewer Utility Enterprise 41-							
Wastewater Treatment Plant Capital Projects	SAN 01	6,091,250	5,168,314	3,241,385	6,889,115	8,528,691	29,918,755
Utility Billing System Replacement	SAN 02	-	300,000	-	-	-	300,000
Interceptor Rehabilitation	SAN 03	1,820,000	1,560,000	1,700,000	-	-	5,080,000
Sewer Rehabilitation	SAN 04	415,000	415,000	415,000	415,000	415,000	2,075,000
Sewer Replacement or New	SAN 05	1,029,000	525,000	525,000	525,000	525,000	3,129,000
Lift Stations	SAN 06	100,000	-	15,000	60,000	-	175,000
Studies/Consulting	SAN 07	250,000	150,000	150,000	150,000	75,000	775,000
Sanitary Pipe Condition Assessment	SAN 08	-	-	300,000	-	-	300,000
Sewer Utility Enterprise 41- Total		9,705,250	8,118,314	6,346,385	8,039,115	9,543,691	41,752,755
Storm Enterprise 42-							
Rangeview Gulch Box Culvert	STM 01	500,000	1,200,000	-	-	-	1,700,000
Rangeview Gulch Detention	STM 02	250,000	450,000	-	-	-	700,000
Lowell/Wynetka Pipe Rehabilitation	STM 03	-	20,000	-	-	-	20,000
Trailmark Underdrains	STM 07	150,000	150,000	150,000	150,000	150,000	750,000
Rafferty Gardens Storm Sewer	STM 12	-	-	-	-	60,000	60,000
W. Berry Ave @ Bow Mar Dr. Sump	STM 13	-	-	20,000	-	-	20,000
S. Logan E. Jamison Inlet	STM 15	-	20,000	-	-	-	20,000
Pipe Rehab @ Prentice & Huron	STM 16	-	-	-	-	100,000	100,000
Highline Canal, WQ Berms	STM 19	-	100,000	100,000	100,000	-	300,000
Concrete (Stormwater)	STM 20	50,000	50,000	50,000	50,000	50,000	250,000
Highline Canal Maintenance	STM 23	30,000	40,000	40,000	40,000	40,000	190,000
Public Pond Maintenance	STM 24	100,000	-	-	-	100,000	200,000
Erosion at Lee Gulch/Prince	STM 29	-	100,000	-	-	-	100,000
Household Hazardous Waste Event	STM 30	30,000	30,000	30,000	30,000	30,000	150,000
Slaughterhouse Gulch Floodplain Study	STM 31	50,000	-	-	-	-	50,000
Elati/Eucld Storm Sewer	STM 32	-	-	300,000	-	-	300,000
Coventry Culvert Rehab	STM 33	100,000	100,000	-	-	-	200,000
Undefined Stormwater Projects	STM 70	705,000	150,000	100,000	100,000	100,000	1,155,000
Storm Enterprise 42- Total		1,965,000	2,410,000	790,000	470,000	630,000	6,265,000

Unfunded: City of Littleton 5 Year Capital Improvement Plan							
UNFUNDED	Project	2024	2025	2026	2027	2028 Total	
Video Equipment	COMM 01	41,998	43,048	44,124	-	-	129,170
ADA Improvements - Right of Way	ENG 0004	910,000	950,000	900,000	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	-	750,000	1,750,000
Annual Street Rehabilitation	ENG XX-04	-	200,000	-	2,910,000	-	3,110,000
Courthouse: Windows	FAC 01	-	185,000	-	-	-	185,000
Geneva Lodge: Exterior Renovations	FAC 18	655,000	-	-	-	-	655,000
Jamison Bridge Repairs & Upgrades	FAC 21	-	-	-	375,000	-	375,000
Bowles Barn Brick Repair	FAC 23	-	50,000	-	-	-	50,000
Courthouse Boiler Replacement	FAC 28	-	375,000	-	-	-	375,000
Courthouse Install Emergency Generator	FAC 30	-	-	175,000	-	-	175,000
Courthouse Emergency Install Upgrade	FAC 31	-	30,000	-	-	-	30,000
Littleton Center Fire Alarm Replacement	FAC 35	-	-	150,000	-	-	150,000
Bemis House Electrical Update	FAC 36	-	75,000	-	-	-	75,000
Library roof	FAC 43	-	250,000	-	-	-	250,000
Courthouse South Exterior Stairs Renewal	FAC 47	-	-	425,000	-	-	425,000
Re-pipe Water Distrib & Sanitary Waste Systems	FAC 53	-	-	325,000	-	-	325,000
Replace Branch Wiring & Distr Panels (Bld 1)	FAC 55	-	165,000	-	-	-	165,000
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

Unfunded: City of Littleton 5 Year Capital Improvement Plan							
UNFUNDED	Project	2024	2025	2026	2027	2028 Total	
MAU Replacements (2)	FAC 62	-	300,000	-	-	-	300,000
Bld 5: RTU Replacement	FAC 63	-	28,000	-	-	-	28,000
West Stair/Sidewalk Re-Design	FAC 66	-	275,000	-	-	-	275,000
Re-pipe Water Distrib Systems (Library)	FAC 68	-	-	-	250,000	-	250,000
Museum Roof Replacement	FAC 69	1,100,000	-	-	-	-	1,100,000
Lighting Upgrades (Museum)	FAC 70	-	175,000	-	-	-	175,000
Fire Alarm Panel Replacement/Upgrade	FAC 71	-	165,000	-	-	-	165,000
Replace Branch Wiring & Distr Panels (MUS)	FAC 72	-	-	260,000	-	-	260,000
Elevator Modernization (Museum)	FAC 73	-	-	165,000	-	-	165,000
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
Fleet Replacement Vehicles	FLT 01	-	-	-	1,300,000	1,300,000	2,600,000
Fleet Maintenance Equipment	FLT 03	50,000	50,000	50,000	50,000	50,000	250,000
Irrigation Central Control Installation	GRND 02-21	-	-	550,000	-	-	550,000
Jamison Hill IRR Design (22) and Construction (23)	GRND 03-21	-	-	200,000	600,000	-	800,000
East Mineral Medians	GRND 04-21	-	1,000,000	-	-	-	1,000,000
Bowles Fence Replacement	GRND 14-21	-	-	-	500,000	-	500,000
Sante Fe Medians	GRND 18-2023	-	-	100,000	1,000,000	-	1,100,000
Equipment Replacement	IT 02	200,000	205,000	210,000	200,000	200,000	1,015,000
Network Infrastructure Upgrade	IT 06	60,000	61,500	63,038	64,614	66,229	315,381
SAN Upgrade	IT 07	20,000	20,500	21,013	62,538	64,101	188,152
Server/Storage Replacements	IT 08	205,000	230,000	280,000	287,000	294,175	1,296,175
Fiber Network Between Crucial Facilities	IT 11	-	100,000	100,000	100,000	100,000	400,000
Physical Security	IT 14	400,000	-	-	-	-	400,000
Network Upgrades	IT 15	-	30,000	130,000	-	-	160,000
Audio Visual	IT 16	-	276,000	-	50,000	50,000	376,000
Radio Replacements	IT 17	-	1,560,309	-	-	-	1,560,309
Fiberoptic Installation	TRNS 001	-	-	-	450,000	-	450,000
Traffic Signal System Reconstruction	TRNS 012	-	250,000	250,000	250,000	250,000	1,000,000
Transportation/Corridor Studies	TRNS 020	200,000	100,000	-	-	100,000	400,000
Pedestrian & Bicycle Improvements	TRNS 024	100,000	150,000	150,000	200,000	300,000	900,000
Future Safe Routes To School Projects	TRNS 026	-	30,000	-	-	-	30,000
Traffic Signal Pole Replacement	TRNS 20-12	350,000	250,000	250,000	400,000	400,000	1,650,000
Santa Fe & Mineral Intersection Improvements	TRNS 20-22	-	9,000,000	-	-	-	9,000,000
UNFUNDED Total		5,881,998	17,779,357	5,913,175	11,004,152	5,124,505	22,600,000

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Photo by Alexandra Stockon

Other Information

Long – Term Financial Plan

Overview

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

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

Process

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

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

General Fund Assumptions

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

- Operating expenditures will not exceed operating revenues plus an increase for employee compensation.
- As a result of the fire inclusion election, more than \$3 million has been transferred from the General Fund to the Capital Projects Reserve Account annually beginning in 2020 and each year thereafter (dedicated to street maintenance). Effective 2024, half of this transfer will remain in the General Fund to support proactive public safety costs as a council priority, with \$1.8M still being transferred to the capital projects fund.
- The ending fund balance is projected to be slightly higher than between 18% and 25% (three average budget months) of the subsequent year's estimated operating expenditures at the end of the five-year long-range forecast.

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

Five-Year Projections – Moving Forward

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

- Increased sales and use taxes from new commercial and residential development will assist to fund future general operations.
- A recovering economy will provide opportunities for growth; however, a demand for increased services requires prioritization of needs.

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

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

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

General Fund Source/Uses 2022-2028 Financial Projections

City of Littleton General Fund Sources / Uses 2022-2028 Financial Projections									
	2022	Adopted	2023	Proposed					
	Actual	2023	2023	Budget	2025	2026	2027	2028	
		Budget	Projected	2024	Projected	Projected	Projected	Projected	
REVENUES									
Taxes:									
Sales & Use Tax									
Retail Sales	\$ 39,436,556	\$ 41,158,237	\$ 41,158,237	\$ 42,598,775	\$ 44,132,331	\$ 45,676,963	\$ 47,275,657	\$ 48,930,305	
General Use Tax	1,208,337	1,400,000	1,400,000	1,400,000	1,450,000	1,500,000	1,550,000	1,550,000	
Motor Vehicle	3,092,269	3,194,379	3,338,277	3,438,425	3,541,578	3,612,410	3,684,658	3,758,351	
Total Sales & Use Tax	\$ 43,737,162	\$ 45,752,616	\$ 45,896,514	\$ 47,437,200	\$ 49,123,909	\$ 50,789,373	\$ 52,510,315	\$ 54,238,656	
Property	\$ 2,131,318	\$ 2,180,410	\$ 2,107,495	\$ 2,634,289	\$ 2,686,975	\$ 2,740,715	\$ 2,795,529	\$ 2,851,440	
Specific Ownership	136,598	141,727	136,987	171,229	174,653	178,146	181,709	185,344	
Cigarette	153,741	208,000	148,834	150,000	150,000	150,000	150,000	150,000	
Franchise Fees	2,649,772	2,526,789	2,790,233	2,737,000	2,791,740	2,847,575	2,904,527	2,962,618	
License and Permits	1,151,654	1,276,475	1,123,317	1,792,675	1,328,045	1,354,606	1,381,698	1,409,332	
Intergovernmental	1,007,288	1,037,940	1,028,237	1,062,540	1,099,729	1,138,220	1,178,058	1,219,290	
Charges for Services	884,467	1,083,820	932,426	1,450,843	1,071,860	1,093,297	1,115,163	1,137,466	
Fines	184,626	250,000	177,954	190,000	319,000	350,900	385,990	424,589	
Investment Earnings	(774,406)	200,000	308,439	313,066	317,762	322,528	327,366	332,276	
Miscellaneous	1,044,882	920,361	1,140,975	1,076,954	1,080,000	1,080,000	1,080,000	1,080,000	
Total Revenues	\$ 52,307,102	\$ 55,578,138	\$ 55,791,411	\$ 59,015,796	\$ 60,143,673	\$ 62,045,360	\$ 64,010,355	\$ 65,991,011	
EXPENDITURES									
Salary - Regular	\$ 25,994,193	\$ 27,390,473	\$ 27,793,791	\$ 30,021,304	\$ 31,328,728	\$ 32,581,877	\$ 33,885,152	\$ 35,240,558	
Overtime	950,494	907,663	928,925	942,417	980,114	1,019,319	1,060,092	1,102,496	
Soc Sec/Mcare/Work Comp	1,886,140	1,969,909	1,898,573	2,263,283	2,300,408	2,415,116	2,536,229	2,644,295	
Insurance Benefits	4,461,273	4,577,062	4,500,330	5,143,551	5,400,729	5,724,773	6,068,259	6,432,355	
Retirement Benefits	2,204,509	2,401,952	2,460,090	2,803,498	2,915,638	3,032,264	3,153,555	3,279,697	
Misc Benefits	138,931	140,174	140,820	146,820	148,288	149,771	151,269	152,782	
Collection Materials	269,919	335,295	335,295	335,295	338,648	342,034	345,454	348,909	
Supplies/Other Special	230,502	315,222	313,722	317,450	320,625	323,831	327,069	330,340	
Hardware/Software Maintenance	1,334,838	2,179,600	2,241,313	2,427,150	2,775,693	2,831,207	2,887,831	2,945,588	
Learning & Education	351,303	425,850	429,545	450,600	450,600	450,600	450,600	450,600	
Personnel Recruitment	67,946	90,500	85,500	85,500	85,500	85,500	85,500	85,500	
Uniforms and PPE	93,715	67,330	55,200	76,280	77,806	79,362	80,949	82,568	
Civic Programs	412,123	924,885	1,037,970	922,835	922,835	922,835	922,835	922,835	
Telecommunications	487,996	616,000	616,000	616,000	634,480	653,514	673,119	693,313	
Professional/Consulting Fees	2,350,433	3,336,901	3,439,557	2,996,224	3,056,148	3,117,271	3,179,616	3,243,208	
Street Lighting	906,183	1,110,550	950,000	1,110,550	1,154,972	1,201,171	1,249,218	1,299,187	
Utilities	904,246	975,101	1,173,247	1,025,101	1,055,854	1,087,530	1,120,156	1,153,761	
Fleet Maintenance Charges	492,729	1,333,833	1,198,149	1,433,833	1,512,510	1,592,760	1,674,615	1,758,107	
Other Equipment Maintenance	255,412	61,000	66,000	71,000	72,420	73,868	75,345	76,852	
P&L Insurance/Other Ins	640,000	682,000	370,000	388,500	424,988	465,006	508,902	557,057	
Historic Unspent Budget	-	(300,000)	(561,910)	(300,000)	(600,966)	(624,955)	(648,880)	(672,901)	
All Other Accounts	1,927,677	2,488,413	2,742,527	2,839,726	2,868,123	2,896,804	2,925,772	2,995,030	
Total Expenditures	\$ 46,360,563	\$ 52,029,713	\$ 52,214,644	\$ 56,116,917	\$ 58,224,141	\$ 60,421,458	\$ 62,712,657	\$ 65,082,137	
OTHER FINANCING SOURCES/(USES)									
Transfer Out - Capital Projects (Fire)	\$ (3,177,500)	\$ (3,427,983)	\$ (3,427,983)	\$ (1,797,977)	\$ (1,860,907)	\$ (2,111,151)	\$ (2,363,930)	\$ (2,623,028)	
Transfer Out - Geneva Village	(103,403)	(97,765)	(97,765)	(76,324)	(30,000)	(34,000)	(34,000)	(34,000)	
Total Other Fin Sources/(Uses)	\$ (3,280,903)	\$ (3,525,748)	\$ (3,525,748)	\$ (1,874,301)	\$ (1,890,907)	\$ (2,145,151)	\$ (2,397,930)	\$ (2,657,028)	
Total Operating Expenditures	\$ 49,641,466	\$ 55,555,461	\$ 55,740,392	\$ 57,991,218	\$ 60,115,048	\$ 62,566,609	\$ 65,110,587	\$ 67,739,165	
Net Cash Flow	2,665,636	22,677	51,019	1,024,578	28,626	(521,249)	(1,100,232)	(1,748,154)	
One-time Expenditures	-	-	-	1,182,964	-	-	-	-	
Total Revenues	\$ 52,307,102	\$ 55,578,138	\$ 55,791,411	\$ 59,015,796	\$ 60,143,673	\$ 62,045,360	\$ 64,010,355	\$ 65,991,011	
Total Expenditures	\$ 49,641,466	\$ 55,555,461	\$ 55,740,392	\$ 59,174,182	\$ 60,115,048	\$ 62,566,609	\$ 65,110,587	\$ 67,739,165	
Net Cash Flow	2,665,636	22,677	51,019	(158,386)	28,626	(521,249)	(1,100,232)	(1,748,154)	
FUND BALANCE BEG. OF YR	\$ 18,126,373	\$ 20,668,905	\$ 20,792,009	\$ 20,843,028	\$ 20,584,641	\$ 20,606,466	\$ 20,080,143	\$ 18,976,710	
FUND BALANCE END OF YR	\$ 20,792,009	\$ 20,691,582	\$ 20,843,028	\$ 20,584,641	\$ 20,606,466	\$ 20,080,143	\$ 18,976,710	\$ 17,227,385	
FUND BAL. AS % OF OP EXPS	44.9%	39.8%	39.9%	36.7%	35.4%	33.2%	30.3%	26.65%	

City of Littleton
Capital Projects Fund
2022-2028 Financial Projections

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

2024 Budget

Long Term Financial Plan

City of Littleton

3A Sales Tax Capital Improvement Fund

2022-2028 Financial Projections

	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Projected 2024</u>	<u>Projected 2025</u>	<u>Projected 2026</u>	<u>Projected 2027</u>	<u>Projected 2028</u>	<u>Total 2022-2028</u>
Available at 01/01/XX	\$ -	\$ 10,245,646	\$ 4,400,842	\$ 3,778,131	\$ 16,927,761	\$ 10,192,840	\$ 8,245,846	
Revenues								
Sales Tax revenues	\$ 10,917,357	\$ 11,023,972	\$ 11,678,870	\$ 12,087,630	\$ 12,510,697	\$ 12,948,572	\$ 13,401,772	\$ 73,651,512
Bond Proceeds	-	-	-	30,000,000	-	-	-	30,000,000
Interest Earnings	(512,601)	130,224	134,782	139,499	144,382	149,435	154,665	852,987
Total Revenues	\$ 10,404,756	\$ 11,154,196	\$ 11,813,651	\$ 42,227,129	\$ 12,655,079	\$ 13,098,007	\$ 13,556,437	\$ 104,504,499
<u>Funded Projects</u>								
Overhead/Personnel costs	\$ 159,110	\$ 815,000	\$ 936,362	\$ 1,402,500	\$ 640,000	\$ 645,000	\$ 695,000	\$ 5,133,862
Santa Fe/Mineral & County Line and Broadway	-	2,219,000	-	-	-	-	-	2,219,000
Infrastructure Expenditures	-	9,190,000	5,350,000	15,350,000	5,700,000	5,700,000	6,200,000	47,490,000
Conservation & Grounds	-	500,000	400,000	500,000	550,000	600,000	600,000	3,150,000
Public Safety/Security	-	525,000	550,000	650,000	700,000	800,000	800,000	4,025,000
Internal Services Capital	-	1,100,000	1,950,000	1,300,000	1,450,000	1,450,000	1,450,000	8,700,000
Facilities Capital Maintenance	-	1,750,000	1,750,000	1,775,000	1,850,000	1,850,000	1,850,000	10,825,000
Building Construction/Upgrades	-	900,000	1,500,000	8,100,000	8,500,000	4,000,000	4,000,000	27,000,000
Total Expenditures	\$ 159,110	\$ 16,999,000	\$ 12,436,362	\$ 29,077,500	\$ 19,390,000	\$ 15,045,000	\$ 15,595,000	\$ 108,542,862
Ending Fund Balance	\$ 10,245,646	\$ 4,400,842	\$ 3,778,131	\$ 16,927,761	\$ 10,192,840	\$ 8,245,846	\$ 6,207,283	

City of Littleton

Conservation Trust Fund

2022-2028 Financial Projections

	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Proposed 2024</u>	<u>Projected 2025</u>	<u>Projected 2026</u>	<u>Projected 2027</u>	<u>Projected 2028</u>	<u>Total 2022-2028</u>
Available at 01/01/XX	\$ 346,023	\$ 451,911	\$ 278,147	\$ 10,871	\$ 12,563	\$ 3,583	\$ 88,697	
Revenues								
Lottery Funds	\$ 291,175	\$ 278,913	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 1,870,088
Interest Earnings	(29,216)	12,849	5,564	217	251	72	1,774	(8,489)
Total Revenues	\$ 261,959	\$ 291,762	\$ 265,564	\$ 260,217	\$ 260,251	\$ 260,072	\$ 261,774	\$ 1,861,599
<u>Projects</u>								
Parkland Maint	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
South Platte Park	21,920	83,357	50,000	50,000	50,000	50,000	50,000	255,277
Parks and Rec	21,523	22,168	22,840	23,525	24,231	24,958	25,707	114,287
Public Buildings	12,628	260,000	360,000	85,000	95,000	-	-	812,628
Total Expenditures	\$ 156,071	\$ 465,525	\$ 532,840	\$ 258,525	\$ 269,231	\$ 174,958	\$ 175,707	\$ 1,682,192
Ending Fund Balance	\$ 451,911	\$ 278,147	\$ 10,871	\$ 12,563	\$ 3,583	\$ 88,697	\$ 174,764	

City of Littleton
Open Space Fund
2022-2028 Financial Projections

	Actual 2022	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Total 2023-2028
Available at 01/01/XX	\$ 4,241,466	\$ 3,006,020	\$ 2,128,723	\$ 372,550	\$ 1,139,970	\$ 2,463,484	\$ 3,838,474	
Revenues								
Arapahoe County Open Space revenues	\$ 1,458,619	\$ 1,573,658	\$ 1,620,868	\$ 1,669,494	\$ 1,719,579	\$ 1,771,166	\$ 13,097,540	\$ 21,452,304
Jefferson County Open Space revenues	127,612	130,000	132,600	135,252	137,957	140,716	1,072,982	1,749,507
Arapahoe County Grant	100,000	624,810	777,500	500,000	-	-	2,547,120	4,449,430
Interest Earnings	(257,044)	22,545	15,965	2,794	8,550	18,476	28,789	97,119
Rental Income	8,264	8,512	8,768	9,031	9,302	9,581	71,837	117,029
Total Revenues	\$ 1,437,451	\$ 2,359,525	\$ 2,555,701	\$ 2,316,571	\$ 1,875,387	\$ 1,939,939	\$ 16,818,267	\$ 27,865,389
Projects								
A) Parks Development								
1) South Platte Park	\$ 283,468	\$ 314,732	\$ 456,774	\$ 353,899	\$ 363,916	\$ 374,233	\$ 384,860	\$ 2,248,413
2) Parks Development and Renewal	305,000	1,144,000	1,290,000	850,000	50,000	50,000	50,000	3,434,000
B) Trails & Trail Connections	1,936,958	1,648,090	2,332,500	210,000	-	-	-	4,190,590
C) Acquisitions	-	-	-	-	-	-	-	-
D) Other	147,471	130,000	232,600	135,252	137,957	140,716	143,531	920,056
Total Expenditures	\$ 2,672,897	\$ 3,236,822	\$ 4,311,874	\$ 1,549,151	\$ 551,873	\$ 564,949	\$ 578,391	\$ 10,793,059
Ending Fund Balance	\$ 3,006,020	\$ 2,128,723	\$ 372,550	\$ 1,139,970	\$ 2,463,484	\$ 3,838,474	\$ 20,078,350	
Reserves								
A) Parks Development	\$ 1,643,583	\$ 1,500,296	\$ 858,643	\$ 1,176,440	\$ 1,814,272	\$ 2,472,738	\$ 3,152,459	
B) Trails & Trail Connections	(476,993)	(1,556,791)	(2,867,618)	(2,743,719)	(2,399,803)	(2,045,570)	(1,680,710)	
C) Aquisitions	2,004,325	2,319,056	2,643,230	2,977,129	3,321,045	3,675,278	4,040,138	
D) Other	(164,895)	(133,838)	(261,705)	(269,881)	(272,029)	(263,973)	(245,316)	
Ending Reserves	\$ 3,006,020	\$ 2,128,723	\$ 372,550	\$ 1,139,970	\$ 2,463,484	\$ 3,838,474	\$ 5,266,571	

City of Littleton
Impact Fees Summary
2022-2028 Financial Projections

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

City of Littleton
2022 - 2028 Sewer Analysis

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

City of Littleton
2022 - 2028 Storm Analysis

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

* Cash basis accounting is used for projection purposes.

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). The 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
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
2023	1,053,715,639	3.7%	38,987,479	-	38,987,479

Schedule of Debt Service Requirements

Capital Projects Fund
Radio Replacement Lease - LPD, PW

	Principal	Interest	Total
2024	\$ 150,348	\$ 2,134	\$ 152,482
	\$ 150,348	\$ 2,134	\$ 152,482

Sewer Utility Enterprise
Colorado Water Resources
and Power Development Authority
CWRPDA 2004

	Principal	Interest *	Total
2024	\$ 3,251,699	\$ 294,059	\$ 3,545,758
2025	2,967,778	(44,750)	2,923,028
	\$ 6,219,477	\$ 249,309	\$ 6,468,786

* includes administration fees

Littleton Building Authority
Courthouse - COPS

	Principal	Interest	Total
2024	\$ 210,000	\$ 7,014	\$ 217,014
	\$ 210,000	\$ 7,014	\$ 217,014

Authorized Personnel

	2022		2023		2024	
DEPT	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	5	0	6	0
Communications & Marketing	4	2.25	6	1	7	1
Economic Development	3	0	3	0	3	0
Finance	12	0	11	0	12	0
Procurement	2	0	2	0	2	0
Total Finance*	14	0	13	0	14	0
Information Technology***	14	0	15	0	16	0
City Clerk	2	0	2	0	3	0
Municipal Court	6	1	6	1	6	1
Human Resources	8	0	9	0	9	0
Omnibus	0	0	0	0	0	0
Total Human Resources*	8	0	9	0	9	0
Police						
Support	27	0	28	0	30	0
Patrol	64	0	64	0	71	0
Investigations	17	0	19	0	20	0
Vale **	1	0	1	0	1	0
Total Police***	109	0	112	0	122	0
Public Works						
Admin	4	0	4	0	4	0
Engineering	8	0	8	0	11	0
Streets	12	0	12	0	13	0
Grounds***	10	0	11	0	12	0
Transportation Engineering	7	0	7	1	7	1
Bldg	9	0	9	0	9	0
Sewer/Storm *	11	0	12	0	12	0
Fleet	6	1	6	1	7	1
Total Public Works ***	67	1	69	2	75	2
Community Development						
Admin	2	1	2	1	2	1
Building	10	0	10	0	11	0
Planning	6	0	7	0	7	0
Code Enforcement	2	1	2	1	2	1.5
Total Comm Dev*	20	2	21	2	22	2.5
Library						
Library Admin	1	1	1	1	1	1
Youth	1	4	3	3	3	3
Immigrant Resources	1	1	3	2	4	2.3
Adult	6	3	6	2	7	2.25
Circulation	1	7	1	7	1	7.6
Technical	4	0	4	0	5	0
Overhead	1	0	1	0	1	0
Total Library ***	15	16	19	15	22	16.15

Authorized Personnel (cont.)

DEPT	2022		2023		2024	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Museum						
Museum Admin	5	0	6	4	8	4
Collections	3	0	3	0	3	0
Interpretation	1	2	1	4	1	4
Exhibits	1	0	1	1	2	1
Farm	1	0	1	0	1	0
Total Museum***	11	2	12	9	15	9
Total Budgeted Employees	282	31	297	37	325	38.65

*Does not include ARPA funded FTE

FTE 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-midyear additions

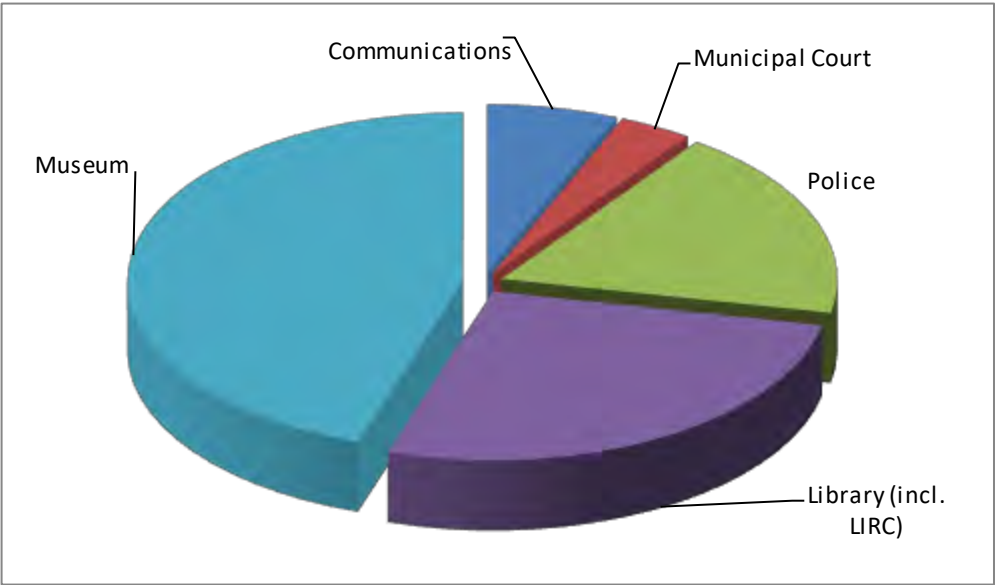
Compensation Philosophy

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.

2022 Volunteer Hours

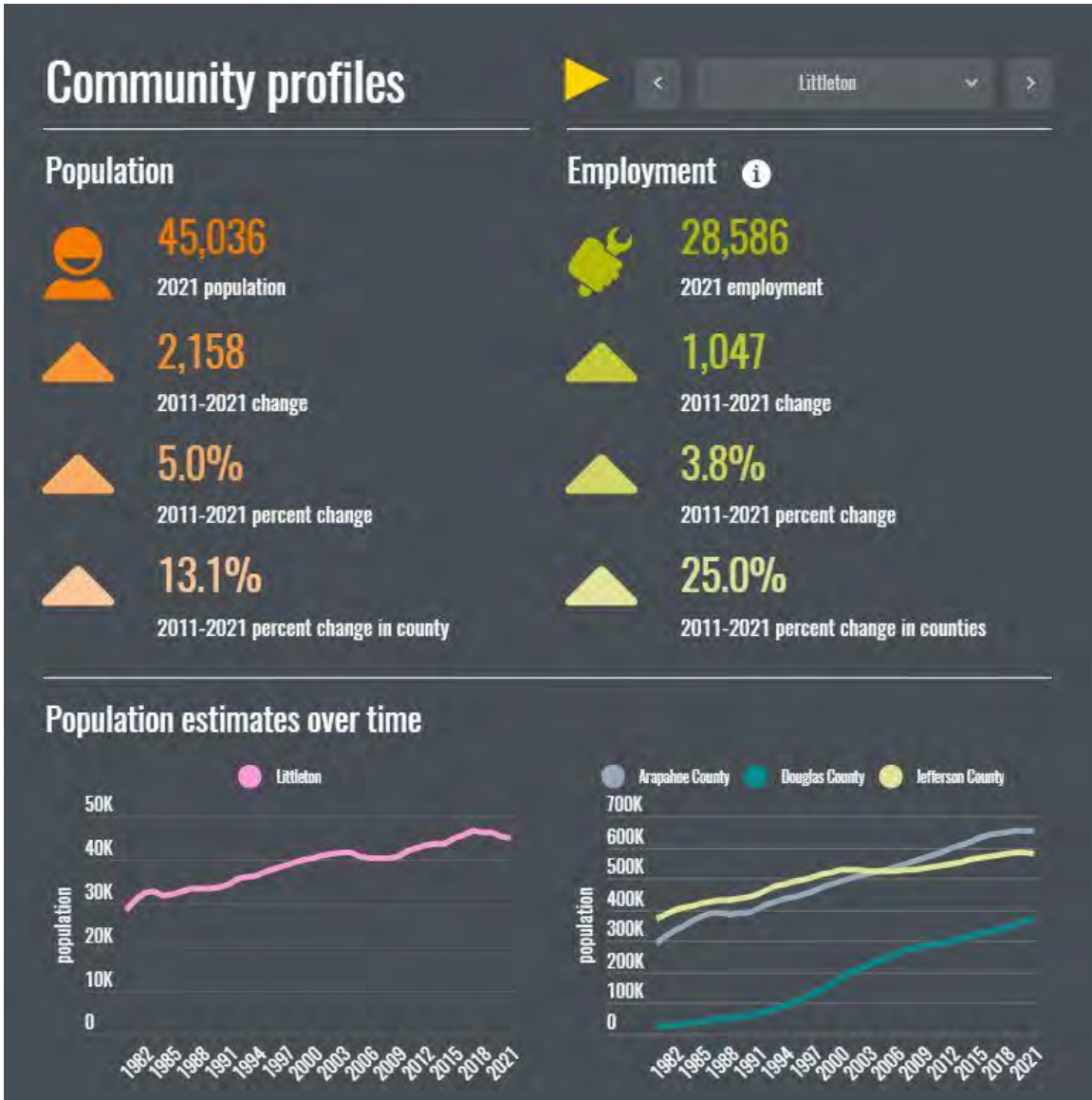
The City of Littleton is very fortunate to have many people volunteering their time and efforts on behalf of the city. According to the website *Independent Sector – The Value of Volunteer Time*, the estimated dollar value of volunteer time for 2022 was \$34.36 per hour in Colorado. Volunteers are allowing the city to reallocate resources in the amount of \$295,187 annually, by taking an active role in the community and volunteering their time to the city.

	Estimated Volunteer Hours - 2022
Communications	534
Municipal Court	300
Police	1,551
Library (incl. LIRC)	2,270
Museum	3,798
Total	8,591

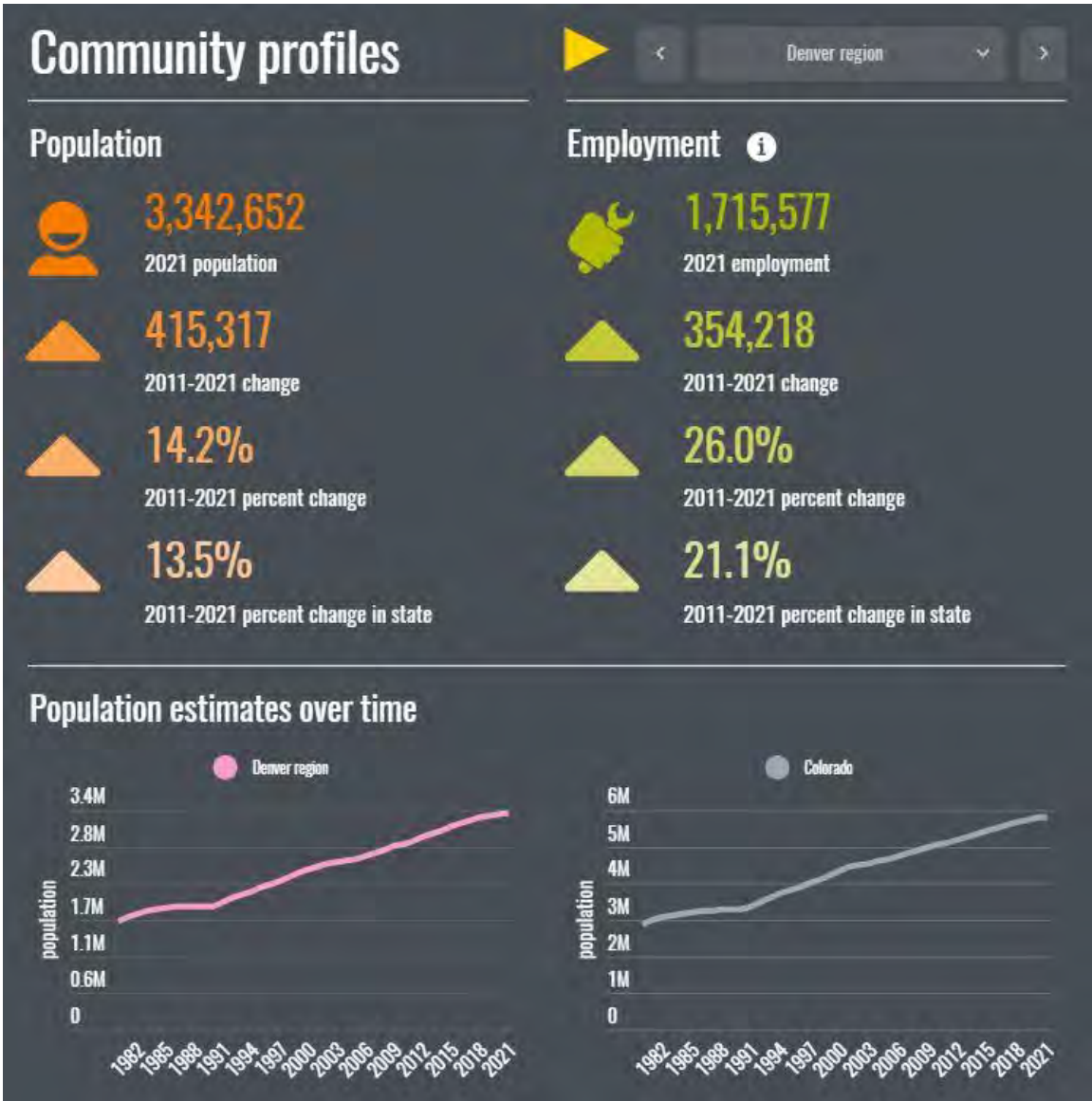


Community Profile

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)



**City of Littleton, Colorado
Miscellaneous Statistics
December 31, 2022**

Date of incorporation	1890	
Date charter adopted	July 28, 1959	
Form of government	Council-Manager	
Elevation	5,389 Feet	
Area	13.85 square miles	
Police protection:		
Number of stations	1	
Number of sworn officers	79	
Education - School District No. 6:		
Number of students	14,132	(1)
Type and total number of schools:		
Early Childhood	7	(2 in City limits)
Elementary	11	(4 in City limits)
Middle School	4	(3 in City limits)
Senior High	3	(2 in City limits)
Charter	2	(2 in City limits)
Student to teacher ratio	18:1	
Sanitary sewers	128.8 miles	
Storm sewers	54.9 miles	
Building permits issued:		
Number	2,450	
Value	\$3,231,157	
Miles of streets		
Lane miles (10' wide)	365	
Centerline miles	164	
Recreation and culture:		
Libraries	1	
Museums	1	
Parks: (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 Taxpayers Statistics

(Current Year and Nine Years Ago)

Taxpayer	2013 Assessed Valuation	Percentage of Total Assessed Valuation	2022 Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy/Public Service Company of CO	\$ -	-	\$ 15,976,850	1.85%
Aspen GRF2 LLC	9,338,950	1.53%	14,804,769	1.72%
GKT Southbridge TC1 LLC	-	-	7,972,680	0.92%
Market at Southpark 1674 LLC	-	-	7,551,890	0.88%
Republic National Distributing Company	-	-	7,061,500	0.82%
PPF AMLI Littleton Village LLC	3,378,955	0.55%	7,001,650	0.81%
RH1 5151 Downtown Littleton LLC	-	-	6,545,000	0.76%
APTCO Aspen Grove Limited Partnership	-	-	5,605,600	0.65%
Familia Ebank LLC	-	-	5,512,610	0.64%
Lumen Qwest Corp/US West Comm	9,251,400	1.51%	5,310,300	0.62%
Lumen Centurylink Comm FNK Qwest	4,733,090	0.77%	5,025,780	0.58%
Aspen Grove Lifestyle	5,829,000	0.95%		0.00%
Hillside Farms/RSD Partners, LLC	6,612,000	1.08%	-	0.00%
Renco Properties VIII	5,991,400	0.98%	-	-
Sprint Nextel Wireless	3,840,020	0.63%	-	-
SDC Real Estate Assoc LLC	3,190,000	0.52%	-	-
SPIII Littleton LLC	4,776,000	0.78%	-	-
Total Assessed Value - Principal Taxpayers	<u>\$ 56,940,815</u>	<u>9.31%</u>	<u>\$ 88,368,629</u>	<u>10.25%</u>
All Other Taxpayers	<u>554,639,245</u>		<u>773,707,370</u>	
Total Assessed Value	<u>\$ 611,580,060</u>		<u>\$ 862,075,999</u>	

SOURCE:

Arapahoe, Douglas and Jefferson County Assessor's Office

Principal Employers Statistics (Most Recent Five Years)

	2018		2019		2020		2021		2022	
	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees
Arapahoe County	6	522	7	522	7	522	2	2,131	1	2,247
Littleton School District	4	830	4	830	4	830	1	2,500	2	1,923
Lumen (Formerly CenturyLink)	1	2,100	1	2,100	1	2,100	3	1,456	3	1,456
Littleton Adventist Hospital	3	1,242	3	1,242	3	1,242	4	1,230	4	1,248
Arapahoe Community College	5	706	5	706	5	706	5	700	5	918
Dish Network (EchoStar)	2	1,543	2	1,543	2	1,543	-	-	6	880
Republic National Distributing	7	425	6	540	6	540	7	561	7	536
McDonald Automotive Group	8	360	8	360	8	360	6	574	8	509
City of Littleton	9	461	10	277	11	308	9	331	9	370
AllHealth Network (Formerly Center Point)	10	320	9	320	9	320	8	515	10	289
Globus	-	-	-	-	10	309	-	-	-	-
Life Care Center of Littleton	-	-	-	-	12	220	10	140	-	-
Norgen	-	-	-	-	13	220	-	-	-	-

SOURCE:
City of Littleton Economic Development-
Information as reported by companies

Demographic Statistics (Most Recent Ten Years)

Fiscal Year	Population	Per Capita		Median Age	School Enrollment	Unemployment Rate
		(1)	(1)		(2)	(3)
		Personal Income				
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	8,039	3.2
2022	46,352	56,820		44.3	9,382	3.0

SOURCE:
(1) ESRI.com
(2) Littleton Public Schools within Littleton city limits
(3) BLS.gov

Acronyms

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

Acronyms (continued)

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

Acronyms (continued)

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

Acronyms (continued)

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue – Sources of income financing the operations of government.

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

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

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

TABOR – The Taxpayer's Bill Of Rights established in 1992, restricts revenues for all levels of government (state, local, and schools). Under TABOR, state and local governments cannot raise tax rates without voter approval and cannot spend revenues collected under existing tax rates if revenues grow faster than the rate of inflation and population growth, without voter approval.

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

Tap Fees – Fees for connecting to a utility system.

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

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

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