

2025 Budget

CITY OF LITTLETON, COLORADO



Photo by Kristal Hoeh



2025 Budget

PREPARED BY THE
FINANCE DEPARTMENT

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2025 Budget

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Photo by George Evans



December 13, 2024

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 2025. Littleton continues to be a financially healthy city with a tradition of balanced budgets that meet the short and long term needs of our community, along with healthy reserves although the economy continues to show little to no growth in 2024. This uncertainty in revenues requires caution for the 2025 budget, while enabling continued implementation of enhanced service levels that were approved in the 2024 budget alongside the development of the Horizon 2027 strategic plan.

The 2025 Budget continues investment in our workforce with competitive wages and benefits along with advancing the City Council's highest priority initiatives from the strategic plan. While the 2025 budget does not reflect the addition of new services, it continues to advance 2024 strategic initiatives. Our finances remain strong in spite of revenue uncertainty that includes sales tax revenues falling short of levels received and projected in the 2024 budget. This shortfall required the city to reassess the 5-year financial projections in 2024 and beyond.

The Horizon 2027 Strategic Plan provides 2-3 year initiatives that pave the way for the vibrant, sustainable, and resilient future of Littleton. The 2025 budget emphasizes the city's Capital Improvement Plan detailing long-term capital planning and assuring capital budget alignment with council priorities delivering on the 3A sales tax increase of 0.75% in November 2021 dedicated to capital improvements projects. This work can be followed at [BigThingsLittleton.com](https://www.BigThingsLittleton.com).

During 2023, the council also adopted a policy for distribution of Lodgers Tax which included four tiers of funding opportunities. These new programs were established in 2024 and continued programming is planned for 2025, although at a lesser amount of approx. \$850,000 based on the slowing economy.

The city's five-year financial forecast is an important tool for anticipating cyclical and structural budget issues. The city's General Fund reserve policy sets a target range of 18-25% of annual expenditures. 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 over the subsequent years. Looking toward future years, there is significant planned retail growth in Littleton in late 2025 and it is expected that sales tax revenues will return to historic levels, and continue to increase in 2026 and thereafter. So, while the 5-year financial projection may reflect a reserve percentage amount less than the target set by policy, future planned growth will allow rebalancing of the five-year financial projections in year 2026 and beyond. If the anticipated growth does not materialize in 2025, staff will develop budget and service reductions options for Council's consideration to ensure long-term financial health and stable reserves.

Overview

Through June 2024, the city's General Fund total revenues were approx. 1% below June 2023 and expenditures were approx. 1% higher. Sales tax tends continue to remain flat and will be below the anticipated revenues in the 2024 budget. The city has revised revenues in 2024 to reflect this shortfall. The General Fund 2024 expenditures are estimated to be lower than the 2024 budget amount.

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.

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Staff continues retooling city operations to achieve greater efficiencies and improvements for providing city services. This year's budget is grounded in principles of effective governance and responsible fiscal management, ensuring alignment with the clear vision outlined in Horizon 2027.

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.

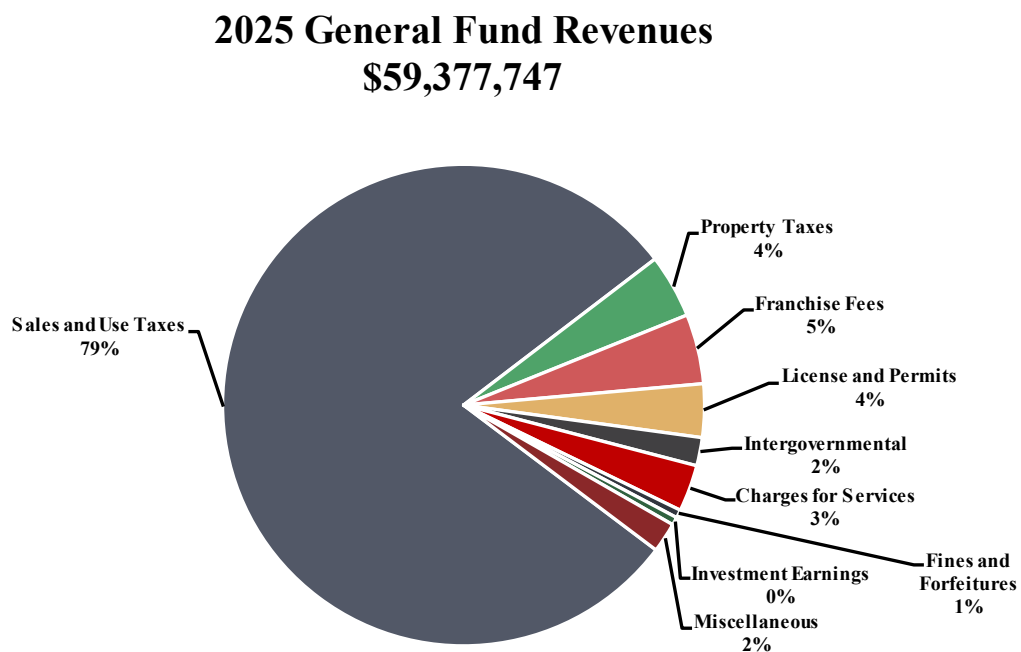
General Fund

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 2025, operating revenues and expenditures are anticipated to increase compared to the 2024 estimates. Operating revenues are estimated to increase by \$1,561,554, (3%) from 2024 estimated operating revenues. Operating expenditures are estimated to increase \$5,931,203 (10%) from 2024 estimated expenditures. It is anticipated that the 2024 expenditures will be less than budgeted due to timing of vacancies, recruitments filled and unspent budgeted expenditures.

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 2025 are \$59,377,747 which is a less than 1% increase from the 2024 adopted budget and is 2.7% higher from than the 2024 year-end estimate. Operating revenues are estimated to increase by \$361,951 above the 2024 adopted budget.

2025 Adopted Budget

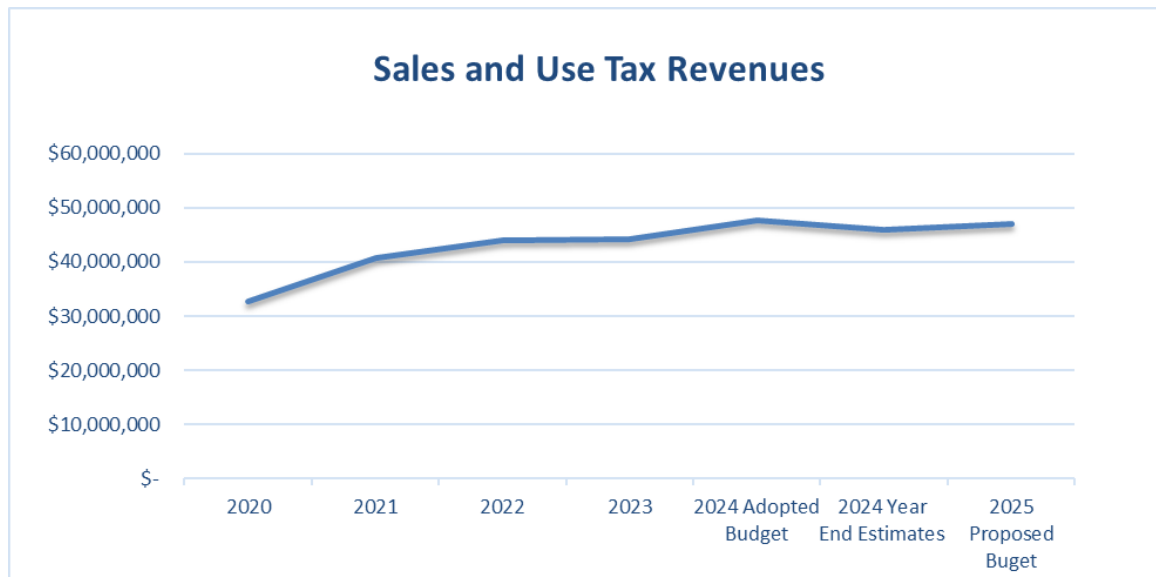
Revenues for the General Fund by source are as follows:

General Fund Revenue Sources Summary						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Sales and Use Taxes	\$ 40,694,734	\$ 44,027,501	\$ 44,328,960	\$ 47,758,429	\$ 45,935,552	\$ 47,110,631
Property Taxes	1,970,302	2,131,318	2,107,375	2,634,289	2,491,625	2,541,458
Franchise Fees	2,329,639	2,649,772	2,596,093	2,737,000	2,725,200	2,779,704
License and Permits	1,460,619	1,151,654	1,787,584	1,792,675	2,042,675	2,128,045
Intergovernmental	940,837	1,007,288	993,873	1,062,540	1,067,540	1,123,858
Charges for Services	1,055,346	904,905	1,108,198	1,446,180	1,834,180	1,862,771
Fines and Forfeitures	150,295	184,626	199,997	194,663	234,663	323,850
Investment Earnings	(121,741)	(774,406)	758,773	313,066	313,066	317,762
Miscellaneous	1,209,476	1,024,444	3,755,378	1,076,954	1,171,692	1,189,670
Total	\$ 49,689,507	\$ 52,307,102	\$ 57,636,230	\$ 59,015,796	\$ 57,816,193	\$ 59,377,747

Sales and use tax revenues are the largest portion of the General Fund revenues at 78%. Sales and use taxes rebounded quickly as the economy recovered from the COVID-19 pandemic in 2020, although in mid-2023, the city started seeing a decline that appears to be flattening in mid-2024. The 2025 retail sales tax revenues are expected to be \$1,024,340 higher or 2.5% compared to the 2024 estimate. The state's retail sales growth is forecasted to grow slowly through 2024 and rebound by 5.5% in FY 2024-2025. In 2025, the city's general use tax revenues are anticipated to increase \$50,000 or 3.6% compared to 2024 year-end estimates.

Motor vehicle sales tax revenues are derived from vehicles purchased by city residents; in 2024 these taxes are expected to be \$188,425 or 5% lower than originally budgeted and are expected to increase slightly in 2025 by \$97,500 or 3%, as compared to the 2024 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%. The city's property tax rate is 2.0 mills per \$1,000 of assessed value. The 2024 property tax collections are anticipated to be \$2,491,625. It is currently estimated to increase by \$49,833 (2%) from the 2024 estimate.

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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 2025, expenditures in the General Fund are projected to increase \$3,709,574 or 6.2% from the 2024 budget of \$59,574,186 to an estimated \$63,283,760 in 2025; there is a projected increase of \$5,899,828 in expenditures from the 2024 year-end estimate to the 2025 budget. The 2025 Budget does not include the addition of any FTE's to the General Fund.

2025 Proposed Budget-General Fund	
Market Increases	1,409,054
Education & Training	194,610
New Software & Increase Software Maint.	530,000
One Time expenses(Gen Fund)	1,990,000
Total	4,123,664

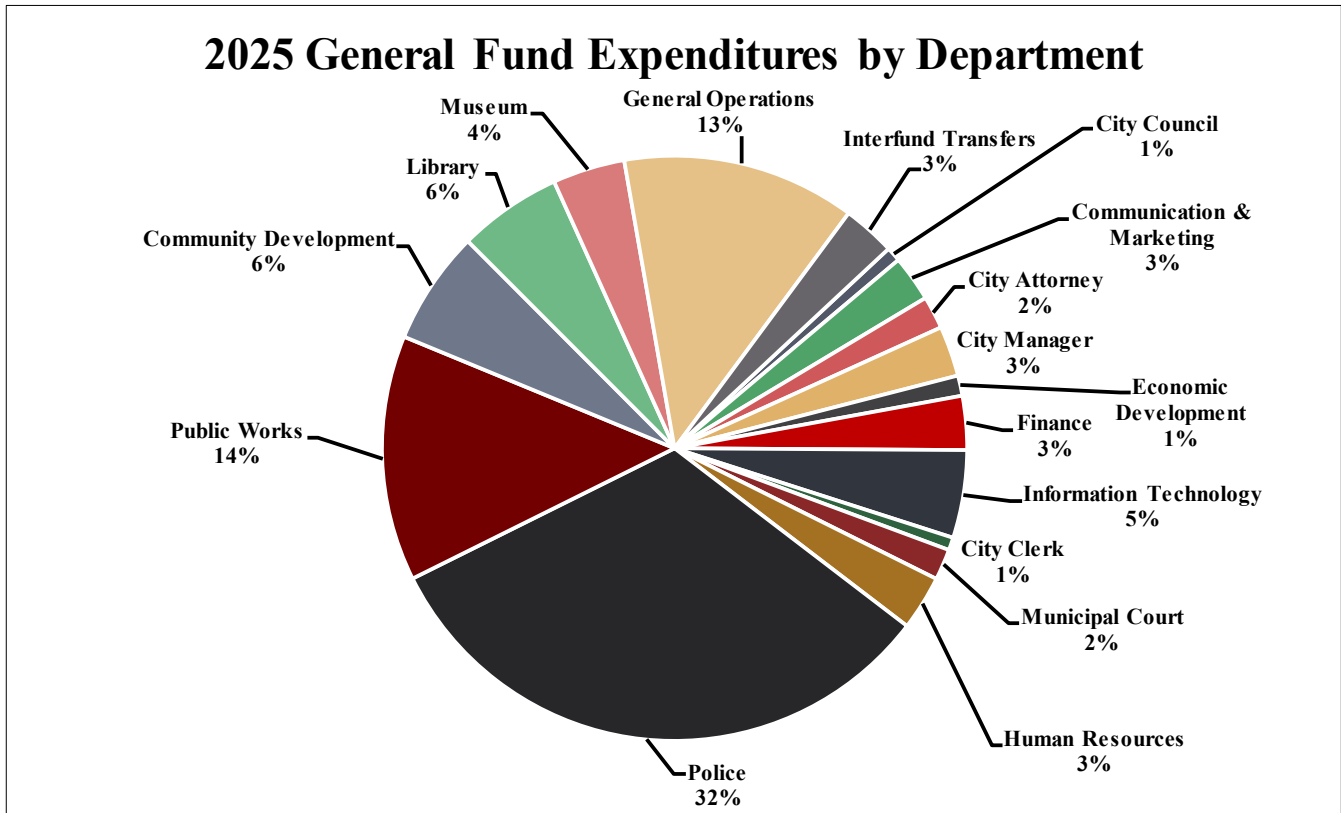
Increased inflation continues to be a factor in this budget process. Although we cannot predict the exact cost of product/contract increases, departments provided minimal inflationary factors based on industry trends, expertise and the CPI. Below is the General Fund summary of expenditures by category.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

General Fund Expenditure by Category						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Personnel Services	\$ 31,720,228	\$ 35,635,541	\$ 38,471,181	\$ 41,303,413	\$ 39,388,788	\$ 43,149,953
Operating and Maintenance	10,429,747	10,725,022	14,599,042	16,346,469	16,098,843	18,252,481
Capital Outlay	533,971	-	2,488	50,000	22,000	38,400
Transfers Out	3,234,900	3,280,903	3,525,748	1,874,301	1,874,301	1,842,926
Total	\$ 45,918,847	\$ 49,641,466	\$ 56,598,459	\$ 59,574,183	\$ 57,383,932	\$ 63,283,760

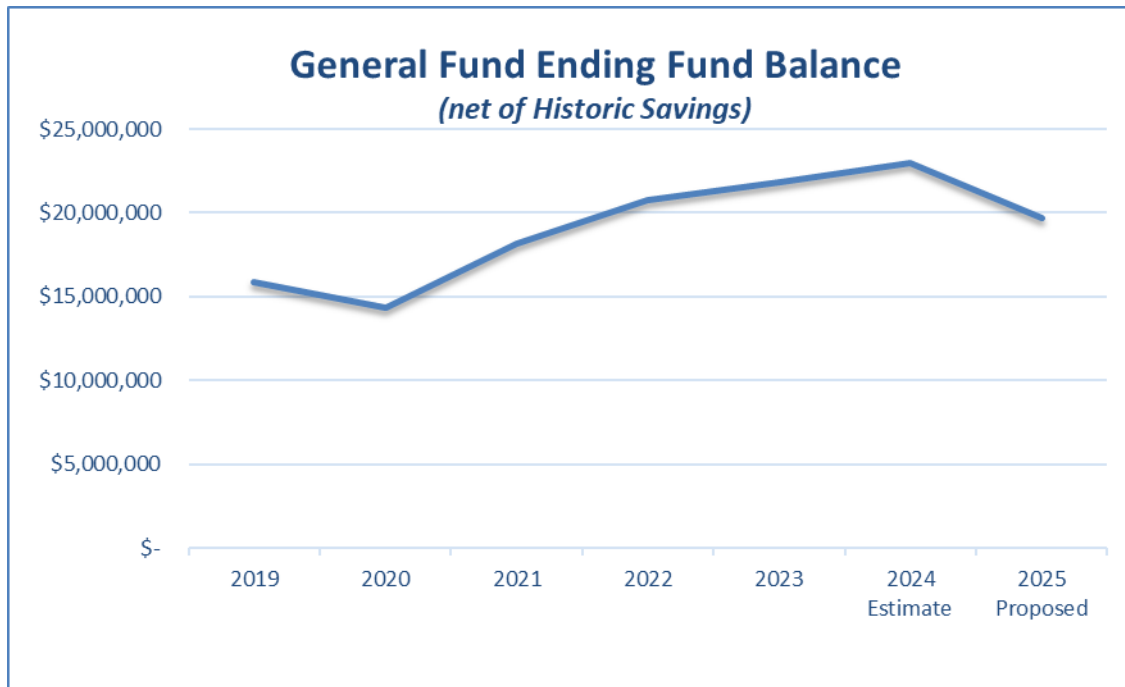
As the chart indicates, personnel costs are the largest expenditure at 68% of the budget. Operating and maintenance represents 29% and non-operating represents 3% of the General Fund expenditures for 2025. Capital outlay expenditures (less than 1% of the budget) typically include small purchases of equipment and building improvements that are not funded by the Capital Projects Fund and the 3A Sales Tax Capital Improvement Fund.

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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.



2025 Adopted Budget

Capital Improvement Plan 2025-2029

The 2025 budget process included a lengthy discussion on the city's overall Capital Plan as staff shared the first formal Capital Improvement Plan as a supplemental document to the annual budget.

The Capital Improvement Plan 2025-2029 (CIP Plan) is a fundamental element of planning for the future of Littleton. The CIP Plan is used as a planning tool by providing a long-range look at meeting the infrastructure needs of the community and allowing flexibility to meet council priorities, while taking into consideration funding availability and partnership opportunities such as the millions of dollars leveraged through grant awards that are directly related to a project included in the CIP Plan.

Funding sources for projects in the CIP Plan are derived from many funding sources with the majority from the Capital Projects Fund and the 3A Sales Tax Capital Improvement Projects Fund. The CIP Plan also includes capital projects related to wastewater and storm drainage projects. The overall total of projects with identifiable funding sources in 2025 is \$76,287,367. Over the next five years, 2025-2029 and 2024 estimate, that total is \$300,188,834.

Please refer to the supplemental document Capital Improvement Plan 2025-2029 for the details of the CIP plan.

Capital Projects Funds

Capital Projects Fund is used to fund capital improvements such as streets, large equipment purchases, and information technology projects.

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. In 2025, this annual transfer will be \$1,842,926. In continuation from the 2024 budget, the other half of the transfer, or approximately \$1.8 million, will remain in the general fund to provide funding for proactive police safety.

The HUTF is derived of state-collected fees and fuel taxes at approximately \$1.2-1.5 million each year from 2020-2023 with \$1.6 million anticipated for 2024 and 2025. 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 10 years ranging from a low of \$1.1 million in 2022 to \$3.0 million in 2016. In 2024 and 2025, building use taxes are estimated at \$7.5 million and \$4.7 million, respectively. This large increase is due to significant development anticipated over the next few years in the city.

The 2025 ending fund balance is expected to be \$6,946,232. Of this amount, \$3.5 million is reserved in fund balance to be appropriated for possible future debt service.

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 2024 revenues are estimated to be \$11,636,155 and the expenditures are estimated to be \$19,200,705.

In 2025, revenues are projected to be \$11,879,743 and expenditures of \$14,151,116 including transfers to the fleet and information technology funds of \$1,950,000. One additional FTE was added to this fund in the proposed 2025 budget.

The 2025 ending fund balance is expected to be \$7,859,323. Of this amount, \$4.0 million is reserved in fund balance to be appropriated for possible future debt service.

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.

Affordable Housing Fund used to track funds received for affordable housing strategies as outlined in Ordinance 2022-27. The use of funds is for developing affordable housing in partnership with other organizations. City Council appropriated \$400,000 in March 2024 and it is anticipated that all funds will be spent in 2024. In 2025, \$1.3 million is anticipated to be

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received as fee-in-lieu of providing minimum affordable units. \$500,000 is added to the 2025 budget in anticipation for possible city fee rebates.

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 2025, 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 \$23,519 for rent. In 2025, the ending fund balance is estimated at \$548,188.

Consolidated Special Revenue Fund is a holding account for a wide variety of special activities outside of the normal operating budget. In 2025, the largest expenditure is \$588,580 in stadium district funding the \$61,000 for maintenance of the city-run television channel and \$109,450 for VALE operating costs. The 2025 ending fund balance is estimated at \$87,090.

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 2025, the city anticipates receiving \$8 million 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 anticipated to be zero in 2025.

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. \$12 million from the ARPA funds. It is anticipated that the city will spend \$7,919,708 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 2025 totaling \$1.9 million which include Powers Park at \$800,000. In 2025, the ending fund balance is estimated to be \$1,100,777.

Impact Fee Fund revenues began in 2014 for six independent programs: police, museum, fire, library, facilities, transportation and multi-modal. These fees are legally required to fund capital projects resulting from new growth within the city. Projects for 2025 include funding for Ketrang/Gallup master plan, transportation improvements and facility improvements. In 2025, \$6,579,582 is estimated to be collected in impact fees from development projects and interest earnings. The 2025 ending fund balance for the impact fee fund is \$6,903,631. Funding is legally restricted to provide for capital improvements related to new growth.

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 and is anticipated to generate approximately \$850,000 in 2025 for investment into arts, culture, and tourism programs.

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 Renew. This is the third largest publicly owned treatment works in the State of Colorado. It is a regional facility that serves the cities of Littleton and Englewood as well as 19 connector districts within the 75 square mile service area of the cities. The plant is managed by the City of Englewood under a joint agreement with Littleton. Part of the funding also maintains sanitary sewer collection lines within the Littleton city limits.

Revenue in this fund is derived from tap fees collected from new development as well as user charges to existing customers. A 5% user rate increase was approved for 2025 based on the results of a completed internal rate study in 2024.

Expenditures in the fund for 2025 are relatively flat compared to the 2024 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 2025 are anticipated to be approx. \$16 million with the City's 50% share being approx. \$8 million. The 2025 ending cash balance is projected to be \$7,404,431 with an additional \$4,600,000 restricted for bond and deposit requirements. A shared FTE with the Storm Drainage Fund is also being added.

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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% was approved for 2025. In 2023, the city experienced several culvert collapses that required a temporary loan from the sewer utility fund 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 2025 ending cash balance will be \$861,641; however staff has identified over \$8 million in infrastructure improvements and will be discussing funding options with council in 2025.

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. The 2025 Budget does not include a transfer from the General Fund as council determines the future use of the building.

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 increase for its employees. Overall insurance expenditures are expected to increase 5% in 2025 compared to the 2024 year-end estimate. The estimated 2025 ending fund balance is \$1,117,363.

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 2025 as compared to the 2024 year-end estimate. Total 2025 ending fund balance is expected to be \$35,612.

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. 2025 expenditures are estimated to increase \$113,347 or 22% compared to the 2024 year-end estimate. The 2025 estimated fund balance will be \$395,558.

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 2025 is estimated to be \$1,152,530.

Information Technology/Equipment Fund was established in 2025 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 \$850,000 in 2025. Expenditures are estimated at \$900,000 in 2025. 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 2025 is estimated to be \$894,806.

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 2025 expenditures are estimated to increase 10% and the revenues are anticipated to increase 10% from 2024 year-end estimates. The increase in expenditures is driven largely by increased insurance premiums. The ending fund balance for 2025 is projected at \$659,153.

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Summary

The 2025 Budget continues to build on the investments made with the 2024 budget in high-priority areas such as proactive public safety and implementing important multi-modal infrastructure projects. It also emphasizes retention and development of high-quality staff in all service areas. While revenues revenue growth has tapered off in 2024, compared with recent years, staff anticipates resumed revenue growth in 2026 that will allow for continued investment in the City Council's priorities, as defined in Horizon 2027 Strategic Plan, and the community's future.

Sincerely,

A handwritten signature in black ink, appearing to read "James L. Becklenberg". The signature is fluid and cursive, with a long, sweeping tail on the last word.

James L. Becklenberg
City Manager

2024 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.

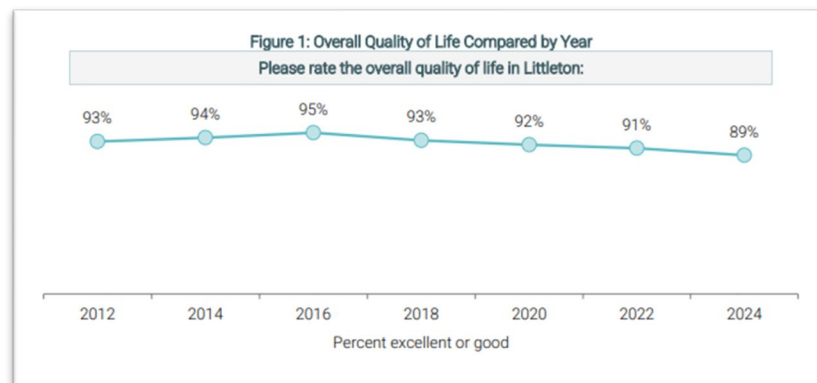
The City of Littleton contracted with Polco/National Research Center (NRC) to conduct its seventh administration of a community-wide resident survey, with the baseline survey conducted in 2012. The Littleton Resident Survey serves as a consumer report card for the city by providing residents the opportunity 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.

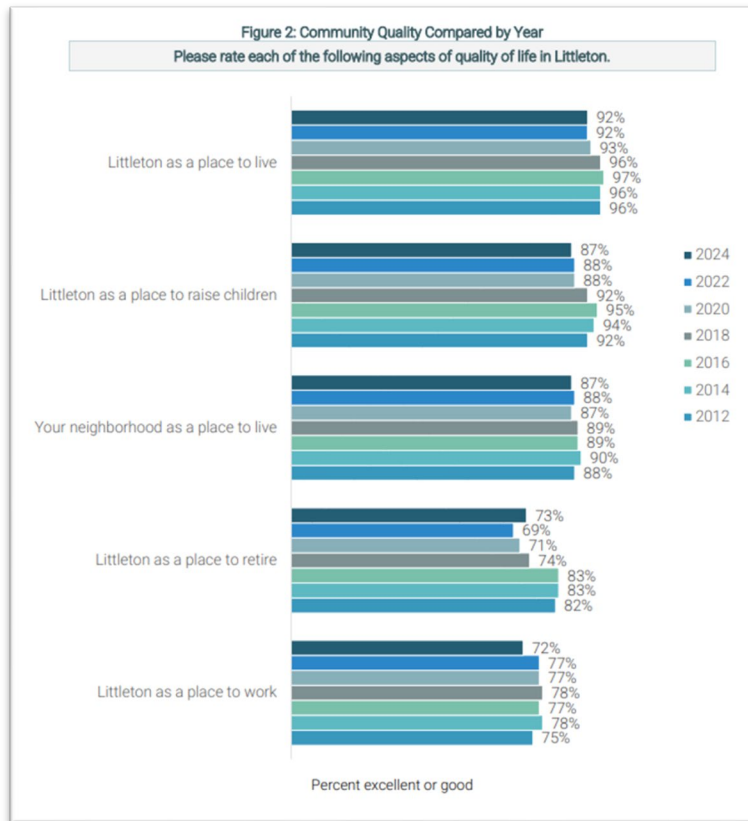
Survey Highlights Littleton residents continue to praise their high quality of life in the community.

- About 9 in 10 survey respondents gave high marks to the overall quality of life in Littleton; this rating has declined very slightly since 2016. Littleton residents gave similar 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 2024 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 twelve years and were on par with other communities across the country and in Colorado's Front Range.
- The most commonly cited reasons for living in Littleton included the location (79%), parks, recreation and open space (70%), feeling safe (60%), and their neighborhoods 59%

Community Priorities and Highlights

The 2024 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 89% 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 economic development, environmental sustainability, snow plowing, traffic enforcement, traffic flow, and the Littleton Police Department. The 2025 Budget addresses many of these areas of low quality and high importance. The next survey is scheduled for 2026.

Official
City Council
Actions

CITY OF LITTLETON, COLORADO

ORDINANCE NO. 23

Series, 2024

AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, APPROPRIATING FUNDS FOR THE 2025 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, 2025, AND ENDING DECEMBER 31, 2025

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, 2025, and the following sums of money are deemed necessary to satisfy the expenses and liabilities of said City for said fiscal year. The sum or sums of money so appropriated for the various funds of the City are:

<u>FUND</u>	<u>EXPENDITURES</u>
General Fund	\$ 63,283,760
Affordable Housing	500,000
Conservation Trust	155,599
Consolidated Special Revenue	831,988
Grants	8,076,000
Open Space	1,989,679
Impact Fees	5,966,264
Lodgers Tax	853,720
Capital Projects	4,409,659
3A Sales Tax	14,151,116
Geneva Village	72,098
Employee Insurance	8,787,055
Fleet Maintenance	3,573,856
IT/Equipment	920,000
Property & Liability	1,261,052
<u>Total</u>	<u>\$ 114,831,846</u>

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

2025 Adopted Budget

Ordinance No. 23

Series, 2024

Page 2

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 15th day of October, 2024, 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 19th day of November, 2024, 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 19th day of November, 2024 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

DocuSigned by:

Colleen A. Norton
Colleen A. Norton

CITY CLERK

DocuSigned by:

Kyle Schachter
Kyle Schachter

MAYOR

APPROVED AS TO FORM:

DocuSigned by:

Reid Betzing
Reid Betzing

CITY ATTORNEY



CITY OF LITTLETON, COLORADO

ORDINANCE NO. 24

Series, 2024

AN ORDINANCE ESTABLISHING THE TAX LEVY OF 2.0 MILLS TO DEFRAY THE COSTS OF MUNICIPAL GOVERNMENT OF THE CITY OF LITTLETON, COUNTIES OF ARAPAHOE, DOUGLAS, AND JEFFERSON, STATE OF COLORADO, FOR THE CITY'S FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025

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, 2025, and ending December 31, 2025, 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.

2025 Adopted Budget

Ordinance No. 24

Series, 2024

Page 2

47 INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council
48 of the City of Littleton on the 15th day of October, 2024, passed on first reading by a vote of 6
49 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library,
50 the Municipal Courthouse and on the City of Littleton Website.

51 PUBLIC HEARING on the Ordinance to take place on the 19th day of November,
52 2024, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at
53 the hour of 6:30 p.m., or as soon thereafter as it may be heard.

54 PASSED on second and final reading, following public hearing, by a vote of 7
55 FOR and 0 AGAINST on the 19th day of November, 2024 and ordered published by posting at
56 Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

57

58 ATTEST:

DocuSigned by:

59 *Calleen L. Norton*
60 CF355E751B64D4...
61 Calleen L. Norton
62 CITY CLERK

DocuSigned by:

Kyle Schlachter
528C318589A1149B
63 Kyle Schlachter
64 MAYOR

63 APPROVED AS TO FORM:

DocuSigned by:

64 *Reid Betzing*
65 B0941B83F24F5
66 Reid Betzing
67 CITY ATTORNEY



CITY OF LITTLETON, COLORADO

ORDINANCE NO. 25

Series, 2024

AN ORDINANCE OF THE CITY OF LITTLETON,
COLORADO, AS THE GOVERNING BODY OF THE CITY
OF LITTLETON, SEWER UTILITY ENTERPRISE,
ADOPTING THE 2025 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, 2025, to December 31, 2025 shall be \$28,399,254.

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 15th day of October 2024, passed on first reading by a vote of 6

2025 Adopted Budget

Ordinance No. 25

Series, 2024

Page 2

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

47 PUBLIC HEARING on the Ordinance to take place on the 19th day of November,
48 2024, 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 19th day of November, 2024 and ordered published by posting at
52 Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

53

54 ATTEST:

DocuSigned by:

55 *Colleen L. Norton*

56 Colleen L. Norton

57 CITY CLERK

58

59 APPROVED AS TO FORM:

DocuSigned by:

60 *Reid Betzing*

61 Reid Betzing

62 CITY ATTORNEY

DocuSigned by:

52 *Kyle Schlachter*

Kyle Schlachter

MAYOR



CITY OF LITTLETON, COLORADO

ORDINANCE NO. 26

Series, 2024

**AN ORDINANCE OF THE CITY OF LITTLETON,
COLORADO, AS THE GOVERNING BODY OF THE CITY
OF LITTLETON, STORMWATER AND FLOOD
MANAGEMENT UTILITY ENTERPRISE, ADOPTING THE
2025 BUDGET**

WHEREAS, the city council established the City of Littleton, Colorado, Sewer Utility Enterprise (the “Enterprise”) by Ordinance Number 33, Series of 2013; 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, Stormwater and Flood Management Utility Enterprise for the period of January 1, 2025, to December 31, 2025 shall be \$3,517,853.

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 15th day of October, 2024, 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.

2025 Adopted Budget

Ordinance No. 26

Series, 2024

Page 2

43 PUBLIC HEARING on the Ordinance to take place on the 19th day of November,
44 2024, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at
45 the hour of 6:30 p.m., or as soon thereafter as it may be heard.

46 PASSED on second and final reading, following public hearing, by a vote of 7
47 FOR and 0 AGAINST on the 19th day of November, 2024 and ordered published by posting at
48 Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

49

50 ATTEST:

DocuSigned by:

51 *Callen L. Norton*
52 Callen L. Norton
53 CITY CLERK

DocuSigned by:


54 *Kyle Schlachter*
55 Kyle Schlachter
56 MAYOR

55 APPROVED AS TO FORM:

DocuSigned by:


56 *Reid Betzing*
57 Reid Betzing
58 Reid Betzing
59 CITY ATTORNEY






LITTLETON CITY COUNCIL


Updated December 13, 2023




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




GRETCHEN RYDIN
At Large
720-507-5401
grydin@littletongov.org



STEPHEN BARR
District III, Mayor Pro Tem
720-443-0465
sbarr@littletongov.org




PATRICK DRISCOLL
District I
303-668-7877
pdriscoll@littletongov.org



PAM GROVE
At Large
303-263-1152
pgrove@littletongov.org



ANDREA PETERS
District IV
720-935-1958
apeters@littletongov.org



ROBERT REICHARDT
District II
720-819-5431
rreichardt@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 Officials

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

James L. Becklenberg
Mike Gent
Kathleen Osher
Reid Betzing
Colleen Norton
Kelli Narde
Matt Knight
Rachel King
Tiffany Hooten
Tracy Hooker
Scott Rogers
Dennis Quinn
Timothy Nimz
Danielle Trujillo
Doug Stephens
Brent Soderlin

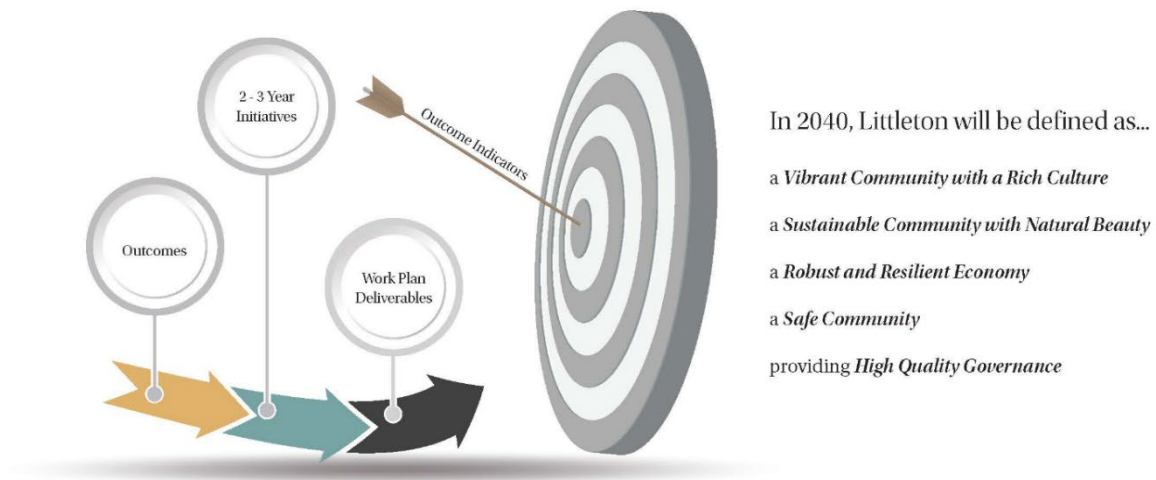
Separate Authorities

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, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Littleton, Colorado for its annual budget for the fiscal year beginning January 1, 2024. 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.

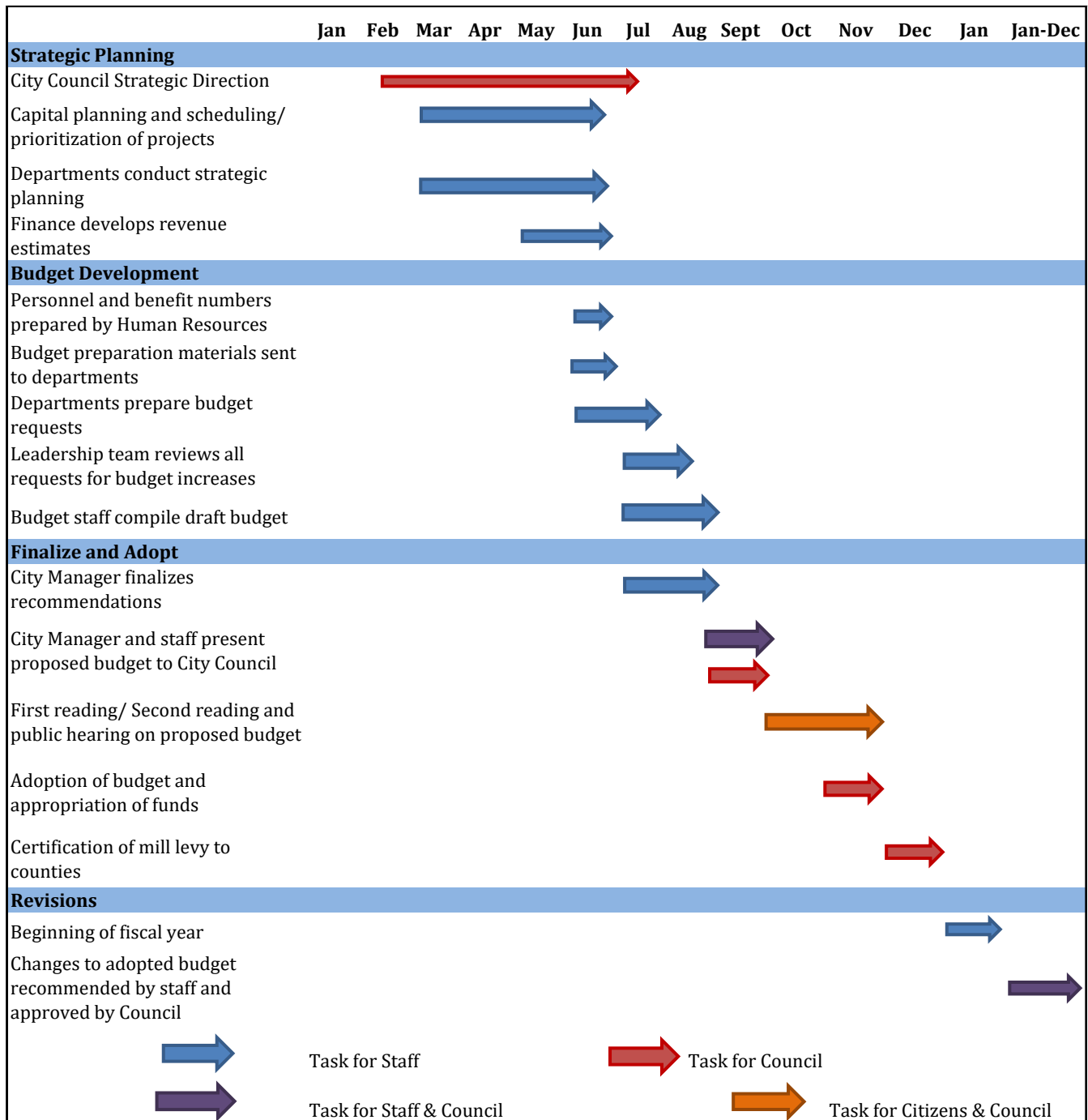
Lapsed Appropriations

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.

2025 Adopted Budget

- 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 addition to specific requirements based on the following project types:
 - a) Retail Development - A retail development may be considered for an incentive agreement if the project:
 1. Adds new and unique tenant(s) to the market and/or trade area, and
 2. Minimizes the impacts of consumer expenditure cannibalization from existing businesses in the city
 - b) Primary Employment - A commercial development which includes a substantial primary employment component may be considered for an incentive agreement if the project:
 1. Provides quality employment opportunities for Littleton's citizens and the region, and
 - a. Minimum of 50 net new jobs at a pay rate equal to 66% (not including benefits) of the area per capita income
 2. Displays a significant investment in the property by purchasing real property within the city, and/or making significant capital improvements
 - c) Commercial/Mixed-Use Annexation - Littleton may provide incentives to enable the annexation of developed, partially developed, or vacant land that is commercial or mixed-use in nature if the project/property:
 1. Is contiguous to the city limits and is a geographically logical addition, and
 2. Is reasonably served by the city and its service/infrastructure providers
 - d) Redevelopment/Revitalization - A redevelopment and/or revitalization project may be considered for an incentive agreement if the project:
 1. Improves the financial performance and viability of the existing property, and
 2. Enhances the area and reflects the character of the community
 - e) Residential Development - Residential development that meets the needs of the community and that makes and dedicates to the city any capital improvements beyond those required by the code, may qualify for an impact fee credit under §11-7-4 of the Littleton City Code
- 12.5 The city may consider a variety of development incentives that clearly benefit the city. Incentives to pursue economic development objectives and implementation strategies may include, but are not limited to, one or more

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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 Annual Comprehensive Financial Report (ACFR) 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 ACFR, 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 ACFR to the Government Finance Officers Association by July 31 of each year for review in the Certificate program.
- 14.6 The city's Annual Comprehensive Financial Report (ACFR) 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 ACFR 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.

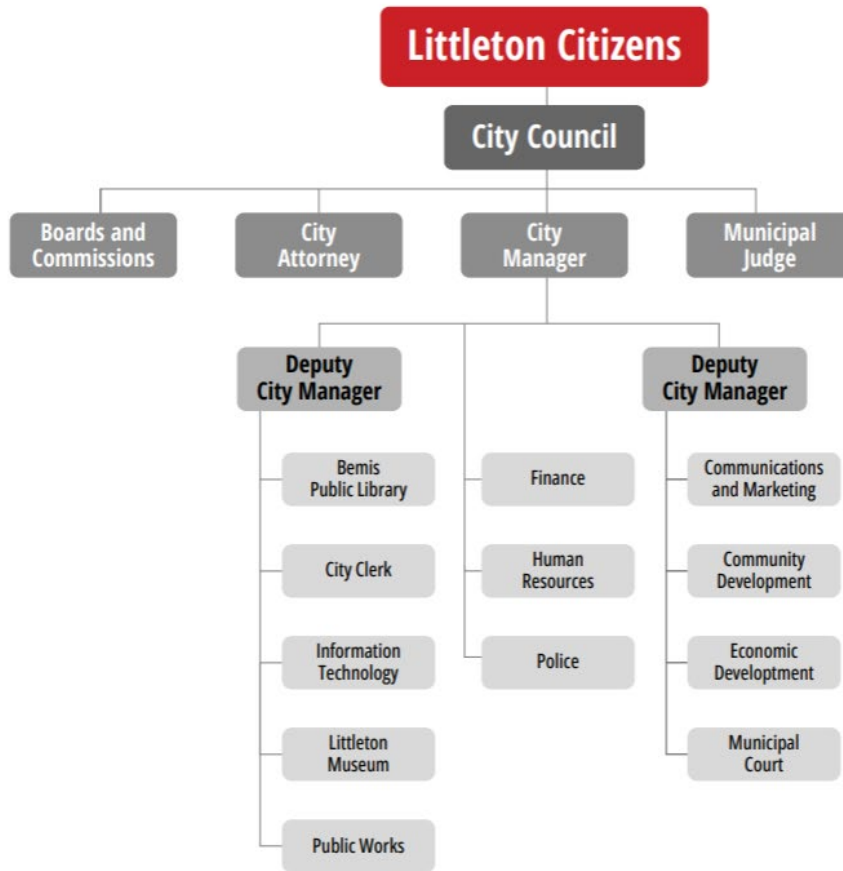
City Manager

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.

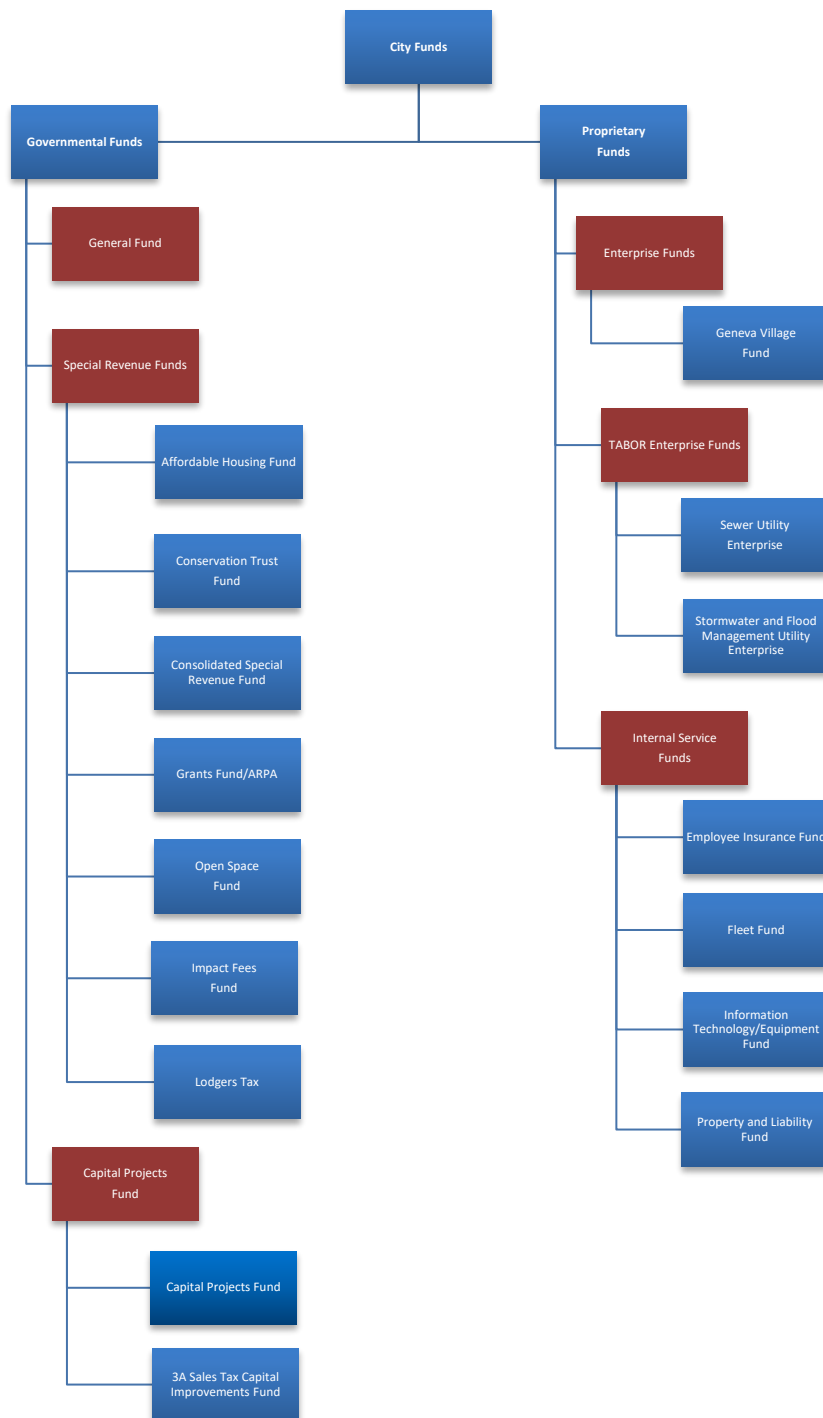
The city provides the following services as authorized by its charter: administration, finance, city attorney, planning and zoning, economic development, public safety (police), highway, street and building maintenance, sewer and storm drainage utilities, public housing, community transportation (free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

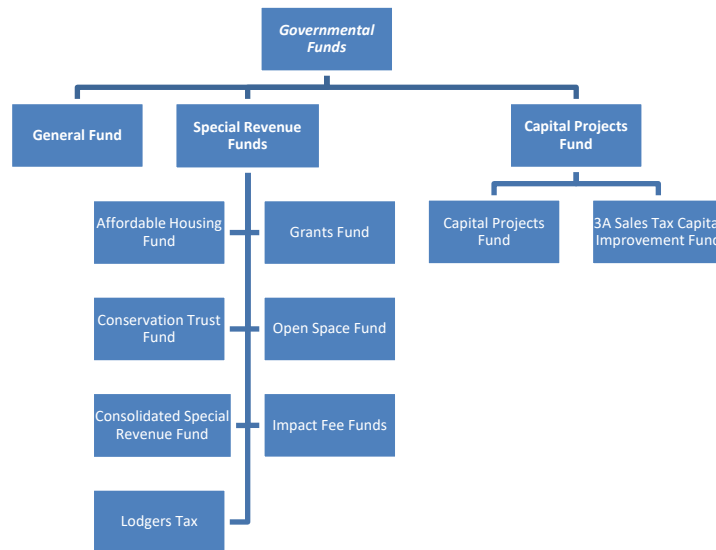
City Department Funding Sources

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			X		
Information Technology	Information Technology	X	X				
Human Resources	Human Resources	X					
	Risk Management						X
Municipal Court	Municipal Court	X					
City Clerk	City Clerk	X					
Police	Support Services	X	X	X			
	Patrol	X					
	Investigation	X					
	Forfeitures/Victim's Advocate	X		X			
	Defensive Driving			X			
Public Works	Engineering	X					
	Street Maintenance	X	X	X			
	Grounds Maintenance	X		X			
	Transportation Engineering	X					
	Building Maintenance	X	X	X			
	Fleet Maintenance	X	X				X
	Parks, Recreation & Open Space			X			
	Sewer Utility/Storm Drainage				X	X	
Community Development	Development Services	X					
	Planning/Neighborhood Resources	X					
	Code Enforcement	X					
Library Services	Administration	X					
	Children	X					
	Adult	X					
	Circulation	X					
	Technical Service	X					
	Overhead	X					
	Immigrant Resources	X		X			
	Youth and Senior Services	X					
Museum Services	Administration	X					
	Collections	X					
	Interpretation	X					
	Patron Engagement	X					
	Farm Sites	X					
	Fine Arts Committee	X		X			
	Depot Operations	X					
	Gift Store	X					
	Capital Improvements			X			

City Fund Types and Descriptions

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

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



Governmental Funds

General Fund *(Major Fund)*

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

Capital Projects Fund *(Major Fund)*

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

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

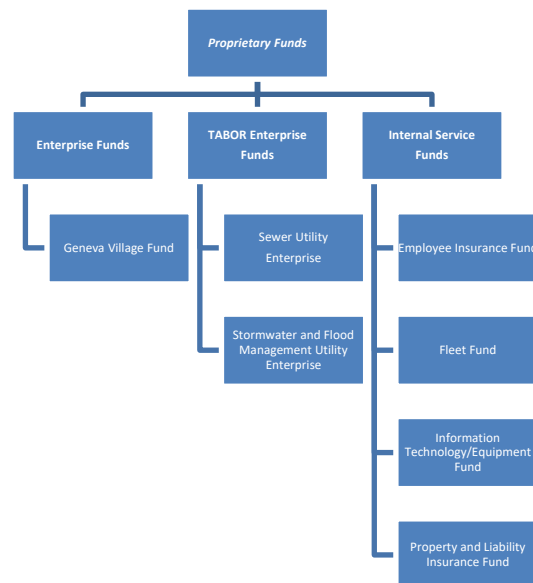
The 3A Sales Tax Capital Improvement Projects Fund accounts was created to account for the 0.75% sales and use tax increase approved by the Littleton voters in 2021 effective January 1, 2022 to be used to account for the costs of constructing, acquiring, enhancing, expanding, maintaining, downsizing,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

2025 Adopted Budget

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. Affordable Housing Fund – Accounts for funds received for affordable housing strategies as outlined in Ordinance 2022-27. The use of funds is for developing affordable housing in partnership with other organizations
2. Conservation Trust Fund – Accounts for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. Financing is provided primarily by state lottery funds.
3. Consolidated Special Revenue Fund – Accounts for revenues and expenditures related to Cable TV PEG Fees, Defensive Driving, Littleton Victim Assistance and Law Enforcement and Littleton Fine Arts Center.
4. Grants Fund (Major Fund)– Accounts for federal, state, and local grants for specific projects and programs.
5. Open Space Fund)– Accounts for the acquisition, development, and maintenance of open space. Financing is provided by Jefferson and Arapahoe Counties open space funds.
6. Impact Fee Funds – Accounts for funds received from developers of new growth within the City. Funding is legally restricted to provide for capital improvements related to new growth.
7. 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.

2025 Adopted Budget

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.

2025 Budget Overview All Funds					
Fund	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget	2024 Estimated to 2025 Adopted % Change
General Fund					
Beginning Fund Balance	\$20,792,008	\$20,281,116	\$21,829,779	\$22,262,040	2%
Revenues	57,636,230	59,015,796	57,816,193	59,377,747	3%
Total Sources	78,428,239	79,296,912	79,645,972	81,639,787	3%
Expenditures	56,598,459	59,574,183	57,383,932	63,283,760	10%
Ending Fund Balance	21,829,779	19,722,729	22,262,040	18,356,027	-18%
Total Uses	78,428,239	79,296,912	79,645,972	81,639,787	3%
Affordable Housing Fund					
Beginning Fund Balance	0	0	0	514,062	NA
Revenues	-	-	914,062	1,359,352	49%
Total Sources	0	0	914,062	1,873,414	105%
Expenditures	-	-	400,000	500,000	25%
Ending Fund Balance	0	0	514,062	1,373,414	167%
Total Uses	0	0	914,062	1,873,414	105%
Capital Projects Fund					
Beginning Fund Balance	5,632,261	370,327	3,673,617	2,941,349	-20%
Revenues	8,118,913	5,686,849	11,094,761	8,414,542	-24%
Total Sources	13,751,174	6,057,176	14,768,378	11,355,891	-23%
Expenditures	10,077,556	5,558,186	11,827,029	4,409,659	-63%
Ending Fund Balance	3,673,617	498,990	2,941,349	6,946,232	136%
Total Uses	13,751,173	6,057,176	14,768,378	11,355,891	-23%
3A Sales Tax Capital Improvement Fund					
Beginning Fund Balance	10,245,646	4,660,801	17,695,245	10,130,695	N/A
Revenues	12,421,923	11,813,652	11,636,155	11,879,743	2%
Total Sources	22,667,569	16,474,453	29,331,400	22,010,438	-25%
Expenditures	4,972,324	12,436,362	19,200,705	14,151,116	-26%
Ending Fund Balance	17,695,245	4,038,091	10,130,695	7,859,323	-22%
Total Uses	22,667,569	16,474,453	29,331,400	22,010,439	-25%
Conservation Trust Fund					
Beginning Fund Balance	451,912	278,147	573,613	435,085	-24%
Revenues	350,060	265,564	271,472	268,703	-1%
Total Sources	801,972	543,711	845,085	703,788	-17%
Expenditures	228,359	532,840	410,000	155,599	-62%
Ending Fund Balance	573,613	10,871	435,085	548,188	26%
Total Uses	801,972	543,711	845,085	703,787	-17%
Consolidated Special Revenue Fund					
Beginning Fund Balance	1,434,367	262,110	895,595	775,705	-13%
Revenues	213,218	71,952	147,013	143,372	-2%
Total Sources	1,647,585	334,062	1,042,608	919,077	-12%
Expenditures	751,990	210,103	266,903	831,988	212%
Ending Fund Balance	895,595	123,959	775,705	87,090	-89%
Total Uses	1,647,585	334,062	1,042,608	919,077	-12%
Grants Fund					
Beginning Fund Balance	-	-	-	-	N/A
Revenues	2,221,622	12,302,000	18,014,030	8,076,000	-55%
Total Sources	2,221,622	12,302,000	18,014,030	8,076,000	-55%
Expenditures	2,221,622	12,302,000	18,014,030	8,076,000	-55%
Ending Fund Balance	-	-	-	-	N/A
Total Uses	2,221,622	12,302,000	18,014,030	8,076,000	-55%

2025 Budget Overview All Funds					
Fund	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget	2024 Estimated to 2025 Adopted % Change
ARPA Grants Fund					
Beginning Fund Balance	-	-	1,863,294	-	N/A
Revenues	4,683,433	1,640,000	5,620,500	-	-100%
Total Uses	4,683,433	1,640,000	7,483,794	-	-100%
Expenditures	2,820,139	1,640,000	7,483,794	-	-100%
Ending Fund Balance	1,863,294	-	-	-	N/A
Total Uses	4,683,433	1,640,000	7,483,794	-	-100%
Open Space Fund					
Beginning Fund Balance	3,006,020	2,128,723	2,475,184	984,351	-60%
Revenues	2,110,786	2,555,701	2,496,804	2,106,105	-16%
Total Sources	5,116,806	4,684,424	4,971,988	3,090,456	-38%
Expenditures	2,641,622	4,311,874	3,987,637	1,989,679	-50%
Ending Fund Balance	2,475,184	372,550	984,351	1,100,777	12%
Total Uses	5,116,806	4,684,424	4,971,988	3,090,456	-38%
Impact Fee Funds					
Beginning Fund Balance	2,927,868	1,328,498	2,820,631	6,290,314	123%
Revenues	733,237	5,808,017	7,555,625	6,579,581	-13%
Total Sources	3,661,105	7,136,515	10,376,256	12,869,895	24%
Expenditures	840,474	4,500,000	4,085,942	5,966,264	46%
Ending Fund Balance	2,820,631	2,636,515	6,290,314	6,903,631	10%
Total Uses	3,661,105	7,136,515	10,376,256	12,869,895	24%
Lodgers Tax Fund					
Beginning Cash Balance	-	965,000	947,669	947,669	0%
Revenues	947,669	1,095,000	950,000	850,000	-11%
Total Sources	947,669	2,060,000	1,897,669	1,797,669	-5%
Expenditures	-	1,094,300	950,000	853,720	-10%
Ending Cash Balance	947,669	965,700	947,669	943,949	0%
Total Uses	947,669	2,060,000	1,897,669	1,797,669	-5%
Geneva Village Fund					
Beginning Cash Balance	101,425	111,926	131,792	119,210	-10%
Revenues	164,026	145,458	92,774	650	-99%
Total Sources	265,451	257,384	224,566	119,860	-47%
Expenditures	131,809	159,384	105,356	72,098	-32%
Adjustment to GAAP Basis	1,850	-	-	-	N/A
Ending Cash Balance	131,792	98,000	119,210	47,761	-60%
Total Uses	265,451	257,384	224,566	119,859	-47%
Sewer Utility Enterprise Fund					
Beginning Cash Balance	18,321,516	9,474,696	10,992,855	8,458,135	-23%
Revenues	19,123,573	24,297,474	25,938,203	27,345,550	5%
Total Sources	37,445,089	33,772,170	36,931,058	35,803,685	-3%
Expenditures	20,008,578	27,536,127	28,472,924	28,399,254	0%
Adjustment to GAAP Basis	6,443,656	-	-	-	N/A
Ending Cash Balance	10,992,855	6,236,043	8,458,135	7,404,431	-12%
Total Uses	37,445,089	33,772,170	36,931,058	35,803,685	-3%

2025 Budget Overview All Funds					
Fund	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget	2024 Estimated to 2025 Adopted % Change
Storm Drainage Enterprise Fund					
Beginning Cash Balance	767,320	461,765	365,051	1,245,246	241%
Revenues	3,955,139	2,824,172	4,051,378	3,134,248	-23%
Total Sources	4,722,459	3,285,937	4,416,429	4,379,494	-1%
Expenditures	5,204,993	3,171,183	3,171,183	3,517,853	11%
Adjustment to GAAP Basis	(847,585)	-	-	-	N/A
Ending Cash Balance	365,051	114,754	1,245,246	861,642	-31%
Total Uses	4,722,459	3,285,937	4,416,429	4,379,494	-1%
Employee Insurance Fund					
Beginning Fund Balance	1,964,924	1,688,558	2,229,895	2,319,009	4%
Revenues	7,609,049	7,834,733	8,356,145	8,316,579	0%
Total Sources	9,573,972	9,523,291	10,586,040	10,635,588	0%
Expenditures	7,344,077	7,928,967	8,267,031	8,787,055	6%
Ending Fund Balance	2,229,895	1,594,324	2,319,009	1,848,533	-20%
Total Uses	9,573,972	9,523,291	10,586,040	10,635,588	0%
Fleet Maintenance Fund					
Beginning Fund Balance	-	787,619	498,222	7,556	-98%
Revenues	3,307,108	3,767,635	2,604,248	4,718,831	81%
Total Sources	3,307,108	4,555,254	3,102,470	4,726,387	52%
Expenditures	2,777,637	3,097,067	3,094,914	3,573,856	15%
Adjustment to GAAP Basis	31,250	-	-	-	N/A
Ending Fund Balance	498,222	1,458,187	7,556	1,152,530	15154%
Total Uses	3,307,108	4,555,254	3,102,470	4,726,387	52%
Information Technology/Equipment Fund					
Beginning Fund Balance	-	-	-	758,718	N/A
Revenues	127,409	750,000	1,003,718	1,056,088	5%
Total Sources	127,409	750,000	1,003,718	1,814,806	81%
Expenditures	127,409	750,000	245,000	920,000	276%
Ending Fund Balance	-	-	758,718	894,806	18%
Total Uses	127,409	750,000	1,003,718	1,814,806	81%
Property & Liability Fund					
Beginning Fund Balance	1,004,202	845,575	1,212,258	942,759	-22%
Revenues	1,313,145	851,911	887,223	977,446	10%
Total Sources	2,317,347	1,697,486	2,099,481	1,920,205	-9%
Expenditures	1,105,089	984,611	1,156,722	1,261,052	9%
Ending Fund Balance	1,212,258	712,875	942,759	659,153	-30%
Total Uses	2,317,347	1,697,486	2,099,481	1,920,205	-9%
Total					
Beginning Fund/Cash Balance	66,649,470	43,644,861	68,204,702	59,131,905	-13%
Revenues	125,036,540	140,725,914	159,450,304	144,604,537	-9%
Total Sources	\$191,686,009	\$184,370,775	\$227,655,006	\$203,736,442	-11%
Expenditures	117,852,137	145,787,187	168,523,101	146,748,952	-13%
Adjustment to GAAP Basis	5,629,171	-	-	-	N/A
Ending Fund/Cash Balance	68,204,702	38,583,588	59,131,905	56,987,490	-4%
Total Uses	\$191,686,009	\$184,370,775	\$227,655,006	\$203,736,442	-11%

2025 Adopted Budget

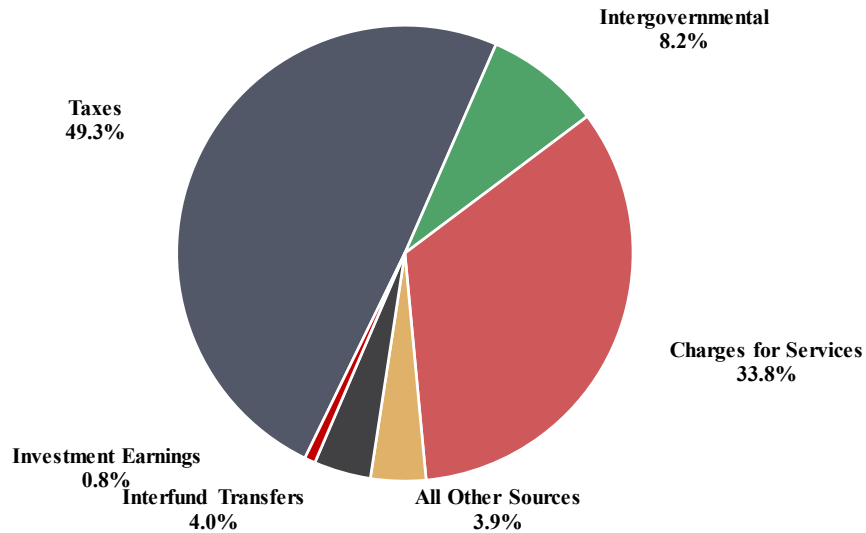
Explanations of Changes in Fund/Cash Balances in 2025

Fund	2024 Year-End Estimate	2025 Adopted Budget	Difference	% of Total Change	
General Fund Due to uncertainty of future revenues, the General Fund is utilizing fund balance in 2025 to maintain current operations. If future revenues do not recover in 2026, adjustments will be made to be closer to structural balance in the General Fund.	22,262,040	18,356,027	(3,906,013)	-17.5%	182.1%
Affordable Housing Fund This fund was created by City Council in 2024. Future use of funds are still being planned.	514,062	1,373,414	859,352	167%	-40%
Capital Projects Fund Fund balance is being strategically built for potential future debt payments.	2,941,349	6,946,232	4,004,883	136.2%	-186.8%
3A Sales Tax Capital Improvement Fund Due to uncertainty of future revenues, the 3A Sales Tax Capital Improvement Fund is using fund balance to maintain current operations. If future revenues do not recover in 2026, adjustments will be made to be closer to structural balance.	10,130,695	7,859,323	(2,271,372)	-22.4%	105.9%
Conservation Trust Fund Ending balance increased due to Library Master Plan planned for 2026.	435,085	548,188	113,103	26.0%	-5.3%
Consolidated Special Revenue Fund Use of remaining Stadium District funding in 2025 received in previous fiscal years.	775,705	87,090	(688,615)	-88.8%	32.1%
Open Space Fund Ending balance increased due to planned projects in 2026.	984,351	1,100,777	116,426	11.8%	-5.4%
Geneva Village Fund Reduction in City contribution due to Geneva Village being vacated in 2025.	119,210	47,761	(71,449)	-59.9%	3.3%
Sewer Utility Enterprise Fund Increase in capital projects and increase in personnel	8,458,135	7,404,431	(1,053,704)	-12.5%	49.1%
Storm Drainage Enterprise Fund Higher fund balance in 2024 due to federal grant anticipated to be received in 2024.	1,245,246	861,642	(383,605)	-30.8%	17.9%
Employee Insurance Fund Increase cost in medical claims.	2,319,009	1,848,533	(470,476)	-20.3%	21.9%
Fleet Maintenance Fund Increase transfer from Capital Projects Fund and 3A Sales Tax Capital Improvement Fund	7,556	1,152,530	1,144,975	#####	-53.4%
Information Technology/Equipment Fund Increase transfer from other funds	758,718	894,806	136,088	17.9%	-6.3%
Property & Liability Fund Increase in liability insurance	942,759	659,153	(283,606)	-30.1%	13.2%
Other Funds (<10% Change)					
Grants Fund	-	-	-	0.0%	0.0%
ARPA Grants	-	-	-	0.0%	0.0%
Impact Fee Funds	6,290,314	6,903,631	613,318	9.8%	-28.6%
Lodgers Tax Fund	947,669	943,949	(3,720)	-0.4%	0.2%
Total All Fund/Cash Balances	\$ 59,131,905	\$ 56,987,490	\$ (2,144,415)	-3.6%	100.0%

Comparison of Revenues and Expenses

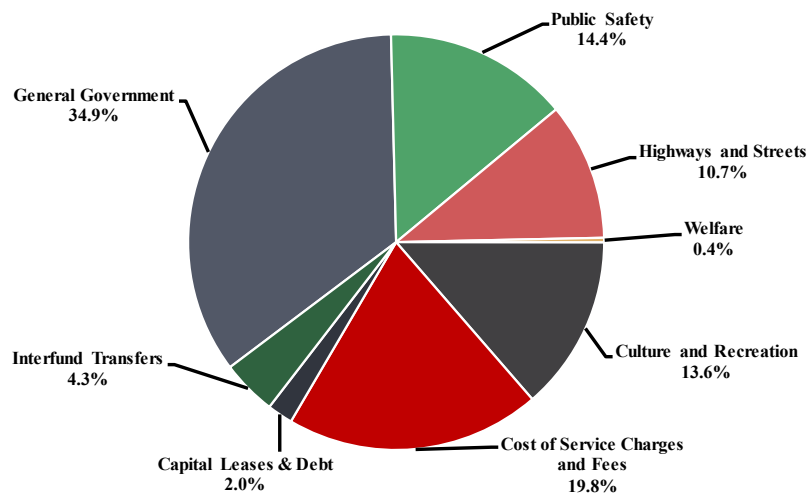
Projected 2025 revenue for all funds totals \$144,604,537. The top three sources of revenues are Taxes (\$71,326,626 or 49.3%), Charges for Services (\$48,827,350 or 33.8%), and Intergovernmental (\$11,858,159 or 8.2%). The remaining 8.7% of revenues are from other sources, investment earnings, and interfund transfers.

2025 Revenue Sources (\$144,604,537)



Projected 2025 expenditure for all funds totals \$146,748,952. General Government expenditures make up the greatest portion at \$51,192,145 or 34.9%. Cost of Services is \$29,066,164 or 19.8% of the total, Culture and Recreation is \$19,973,420 or 13.6%, Highways and Streets is \$15,692,020 or 10.7%, and Public Safety is \$21,078,144 or 14.4% as well. The remaining \$8,747,058 or 6.6% of expenditures covers Interfund Transfers, Capital Leases & Debt, and Welfare.

2025 Expenditures by Function (\$146,748,952)



Comparison of Revenues and Expenses

Projected 2025 revenue for all funds totals \$144,604,537. General Fund revenues make up the greatest portion at 41.1%. Sewer Utility Enterprise revenue is 18.9% of the total, 3A Sales Tax Capital Improvement Fund is 8.2%, Employee Insurance Fund is 5.8%, Capital Projects Fund is 5.8%, and Grants Fund is 5.6%. The remaining funds make up the difference of 14.6%.

Comparison of Revenues						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
General	\$ 49,689,507	\$ 52,307,101	\$ 57,636,230	\$ 59,015,796	57,816,193	59,377,747
Affordable Housing Fund	-	-	-	-	914,062	1,359,352
Conservation Trust	289,037	261,959	350,060	265,564	271,472	268,702
Consolidated Special Revenue	85,473	1,246,776	213,218	71,952	147,013	143,372
Grants	920,179	3,345,697	6,905,055	12,302,000	23,634,530	8,076,000
Open Space	2,108,724	1,437,451	2,110,786	2,555,701	2,496,804	2,106,105
Impact Fees	1,106,549	205,829	733,237	5,808,017	7,555,625	6,579,582
Lodgers Tax	-	-	947,669	1,095,000	950,000	850,000
Capital Projects	6,591,771	6,026,479	8,118,913	5,686,849	11,094,761	8,414,542
3A Sales Tax Capital Improvement	-	10,404,756	12,421,923	11,813,652	11,636,155	11,879,743
Sewer Utility Enterprise	18,753,497	16,830,953	19,123,573	24,297,474	25,938,203	27,345,550
Storm Drainage Utility Enterprise	2,654,188	2,320,262	3,955,139	2,824,172	4,051,378	3,134,248
Geneva Village	145,669	188,547	164,026	145,458	92,774	650
Employee Insurance	5,472,453	6,293,401	7,609,049	7,834,733	8,356,145	8,316,579
Fleet Maintenance	-	-	3,307,108	3,767,635	2,604,248	4,718,831
Information Technology/Equipment	-	-	127,409	750,000	1,003,718	1,056,088
Property & Liability	1,211,894	958,850	1,313,145	851,911	887,223	977,446
Total	\$ 89,028,941	\$ 101,828,062	\$ 125,036,540	\$ 139,085,914	\$ 159,450,304	\$ 144,604,537

Projected 2025 expenditure for all funds totals \$146,748,952. General Fund expenditures make up the greatest portion at 43.1%. Sewer Utility Enterprise is 19.4% of the total, 3A Sales Tax Capital Improvement Fund is 9.6%, Employee Insurance Fund is 6.0%, Grants Fund is 5.5%, and Impact Fees is 4.1%. The remaining funds make up the difference of 12.3%.

Comparison of Expenditures						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
General	\$ 45,918,847	\$ 49,641,466	\$ 56,598,459	\$ 59,574,183	\$ 57,383,932	\$ 63,283,760
Affordable Housing Fund	-	-	-	-	400,000	500,000
Conservation Trust	142,816	156,071	228,359	532,840	410,000	155,599
Consolidated Special Revenue	40,580	66,716	751,990	210,103	266,903	831,988
Grants	920,179	3,345,702	5,041,761	12,302,000	25,497,824	8,076,000
Open Space	982,543	2,672,897	2,641,622	4,311,874	3,987,637	1,989,679
Impact Fees	975,131	1,297,355	840,475	4,500,000	4,085,942	5,966,264
Lodger's Tax	-	-	-	1,094,300	950,000	853,720
Capital Projects	6,910,077	6,977,562	10,077,557	5,558,186	11,827,029	4,409,659
3A Sales Tax Capital Improvement	-	159,110	4,972,323	12,436,362	19,200,705	14,151,116
Sewer Utility Enterprise	14,655,369	15,912,469	20,008,578	27,536,127	28,472,924	28,399,254
Storm Drainage Utility Enterprise	1,329,464	1,940,994	5,204,993	3,171,183	3,171,183	3,517,853
Geneva Village	148,512	167,177	131,809	159,384	105,357	72,098
Employee Insurance	6,782,329	6,573,533	7,344,077	7,928,967	8,267,031	8,787,055
Fleet Maintenance	-	-	2,777,637	3,097,067	3,094,914	3,573,856
Information Technology/Equipment	-	-	127,409	750,000	245,000	920,000
Property & Liability	931,292	929,416	1,105,089	984,611	1,156,722	1,261,052
Total	\$ 79,737,139	\$ 89,840,468	\$ 117,852,138	\$ 144,147,187	\$ 168,523,102	\$ 146,748,952



Photo by Candyce Herman

General Fund

2025 Adopted Budget

General Fund 2021-2025 Summary of Estimated Financial Sources and Uses

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Taxes:						
Sales & Use	\$ 40,330,740	\$ 43,737,162	\$ 43,963,187	\$ 47,437,200	\$ 45,623,596	\$ 46,795,436
Property	1,970,302	2,131,318	2,107,375	2,634,289	2,491,625	2,541,458
Specific Ownership	138,960	136,598	139,777	171,229	161,956	165,195
Cigarette	225,034	153,741	225,996	150,000	150,000	150,000
Franchise Fees	2,329,639	2,649,772	2,596,093	2,737,000	2,725,200	2,779,704
License and Permits	1,460,619	1,151,654	1,787,584	1,792,675	2,042,675	2,128,045
Intergovernmental	940,837	1,007,288	993,873	1,062,540	1,067,540	1,123,858
Charges for Services	1,055,346	904,905	1,108,198	1,450,843	1,838,843	1,862,771
Fines & Forfeitures	150,295	184,626	199,997	190,000	230,000	323,850
Investment Earnings	(121,741)	(774,406)	758,773	313,066	313,066	317,762
Miscellaneous	1,209,476	1,024,444	3,755,377	1,076,954	1,171,692	1,189,670
Total Revenues	49,689,507	52,307,101	57,636,230	59,015,796	57,816,193	59,377,747
Expenditures						
General Government	17,619,863	18,997,650	20,666,850	24,077,935	21,709,068	26,585,493
Public Safety	14,860,954	16,167,698	17,310,584	19,542,466	19,665,400	20,418,114
Highways and Streets	4,754,953	5,347,703	8,041,536	6,360,891	6,386,656	6,454,727
Welfare	112,578	332,758	498,138	427,922	427,922	531,093
Culture and Recreation	4,659,429	5,514,754	6,555,603	7,290,668	7,320,585	7,451,407
Capital Outlay	676,177	-	-	-	-	-
Total Expenditures	42,683,954	46,360,563	53,072,711	57,699,882	55,509,631	61,440,834
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(3,234,900)	(3,280,903)	(3,525,748)	(1,874,301)	(1,874,301)	(1,842,926)
Total Other Financing Sources (Uses)	(3,234,900)	(3,280,903)	(3,525,748)	(1,874,301)	(1,874,301)	(1,842,926)
Excess (Deficiency) of Financial Sources over Financial Uses	3,770,653	2,665,635	1,037,771	(558,387)	432,261	(3,906,013)
Fund Balance, Beginning of Year	\$ 14,355,720	\$ 18,126,373	\$ 20,792,008	\$ 20,281,116	\$ 21,829,779	\$ 22,262,040
Fund Balance, End of Year	\$ 18,126,373	\$ 20,792,008	\$ 21,829,779	\$ 19,722,729	\$ 22,262,040	\$ 18,356,027

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

General Fund Revenues

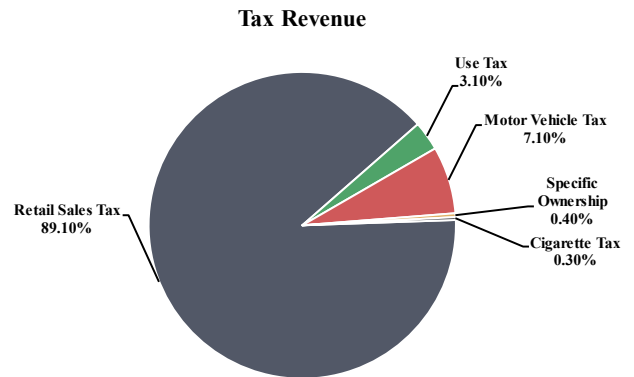
General Fund Revenues

Revenues in this fund are projected to increase slightly from the 2024 year-end estimated budget of \$57,816,193 to an estimated \$59,377,747 in 2024. As compared to the 2023 year-end estimates, the projected increase is \$ 1,561,544.

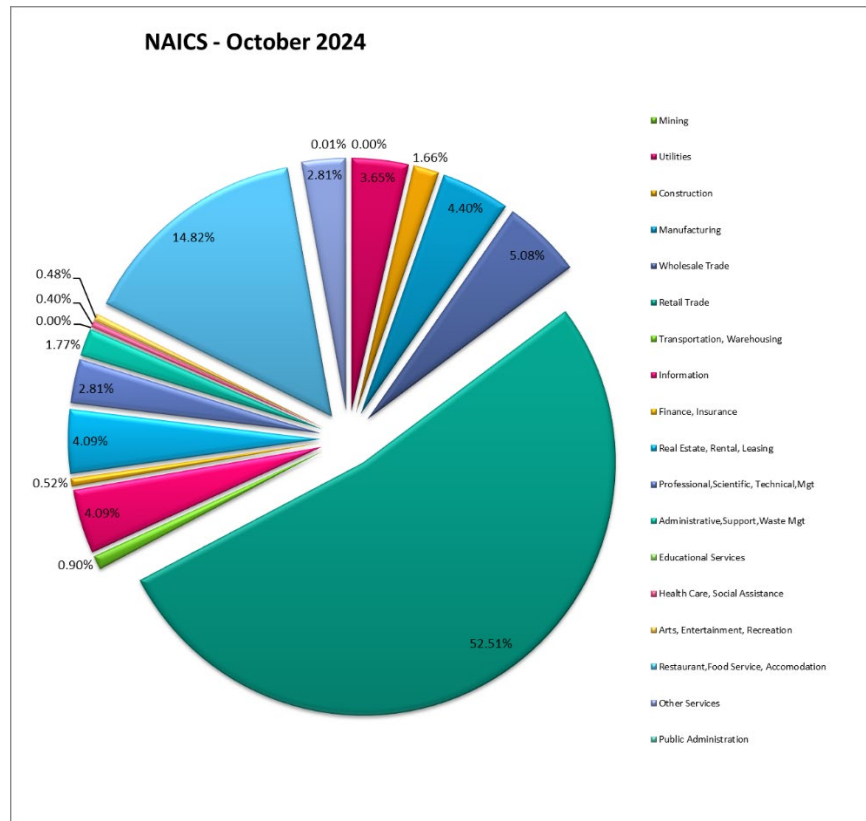
Total Revenues budgeted for the General Fund are \$59,377,747, broken down as follows:

Taxes - \$ 50,392,718

Retail Sales Tax – Retail sales taxes are expected to be \$41,997,936 which is 2.5% higher than the 2024 year-end estimate and 1.4% lower than the 2024 budgeted revenues. Retail sales tax is the largest single source of tax revenue for Littleton at 84.7%. The sales tax rate for the city is 3.75% with 3.0% for the General Fund and 0.75% for the 3A SalesTax Capital Improvements Fund. The largest source of tax revenues comes from the retail trade area.

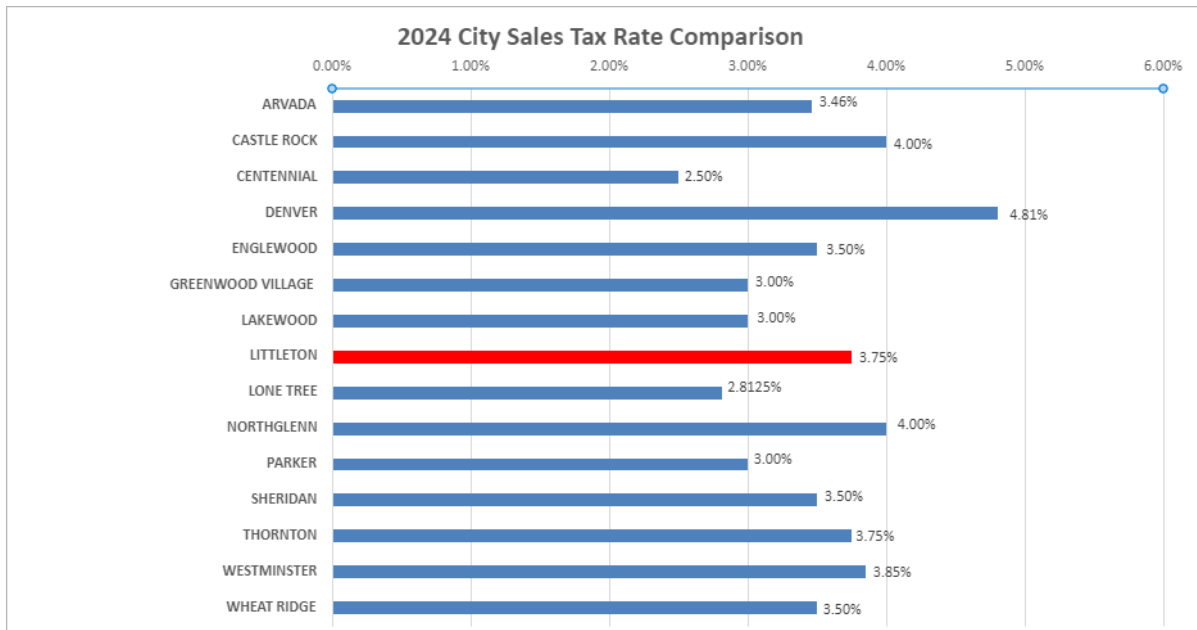


The following graph depicts the categories and percentages of sales and use tax revenues as of June 2024.

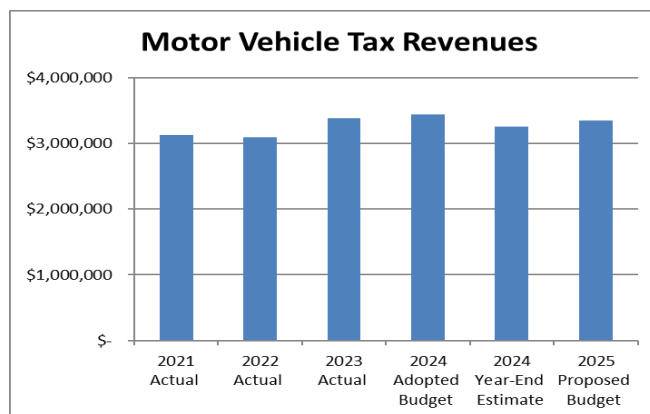
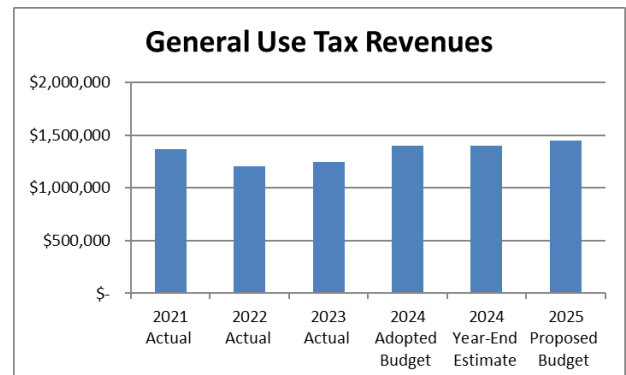


2025 Adopted Budget

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 2025 is \$1,450,000. 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. \$3,347,500 is anticipated for 2025. The year-end estimate for 2024 is \$188,425 (5.4%) lower than budgeted, while the 2025 budget is estimated slightly higher, \$97,500 (3%) compared to the 2024 estimate.

2025 Adopted Budget

Property Taxes – Property tax revenue budgeted in the General Fund is \$2,541,458 and constitutes 4% of the fund’s revenues. In 2025, property taxes are estimated to increase 2% over the 2024 year end estimate. 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.

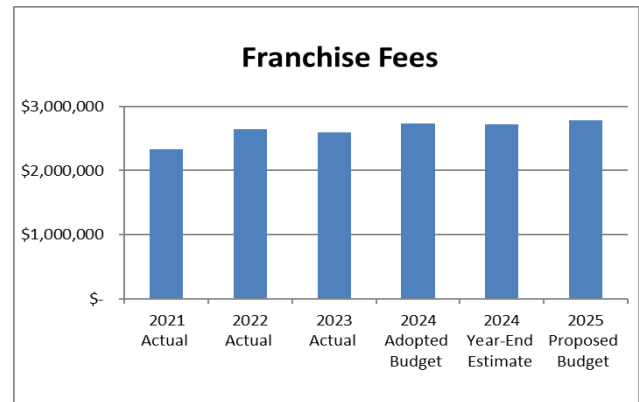
A typical property owner paid property taxes to the following jurisdictions for 2023 taxes paid in 2024. *(Assume a \$600,000 actual value of the home. The value for tax purposes was reduced to \$550,000 per the 2023 Property Tax Relief law (SB23B-001). The County assessed the revised residential value in 2023 as 6.70% of actual value or \$36,515 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	62.847	\$ 2,294.86	65.7%
Arapahoe County	11.206	409.19	11.7%
City of Littleton	2.000	73.03	2.1%
Developmental Disability	1.000	36.52	1.0%
S Suburban Park & Rec	8.320	303.80	8.7%
SMFR	9.250	337.76	9.7%
Urban Drainage & Flood	0.900	32.86	0.9%
Urbn Drnge&Fld (S Platte)	0.100	3.65	0.1%
	<u>95.623</u> mills	<u>\$ 3,491.67</u>	<u>100.00%</u>

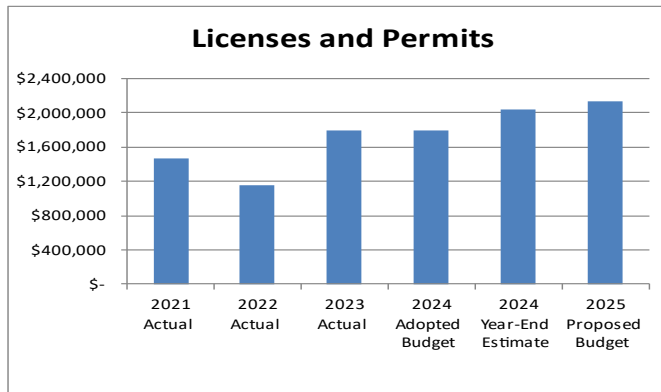
Other Taxes – This revenue is from general cigarette tax and specific ownership tax. General cigarette tax is distributed to the city by the State of Colorado and the specific ownership tax is distributed to the city by the county treasurers of Arapahoe, Douglas and Jefferson Counties. Other taxes will generate \$315,195 in revenues in 2025. The cigarette taxes and specific ownership taxes are estimated based on historical trends.

Franchise Fees – \$2,779,704

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 \$2,104,464 Cable franchise fees are estimated to be \$581,400. Telephone franchise fees are a contracted amount of \$93,840 per year.



2025 Adopted Budget



License and Permits – \$2,128,045

License and permits represent 4% of the total General Fund revenues. The sources are as follows:

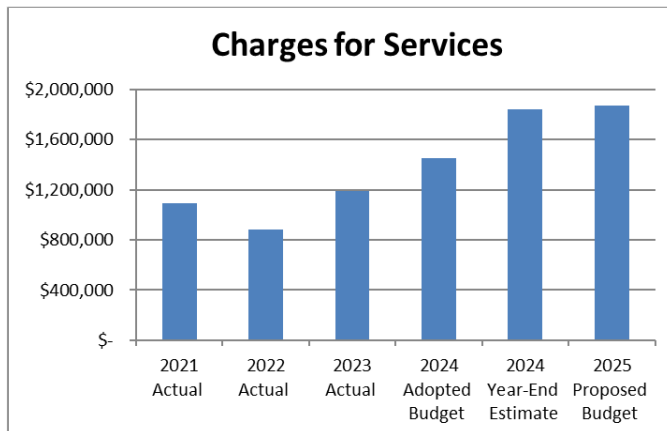
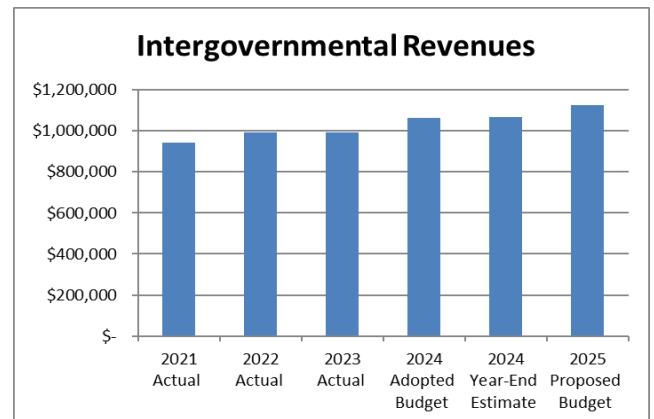
Building Permits – \$1,826,876
 Liquor and MMJ Licenses – \$133,650
 Contractor Licensing Fees – \$93,600
 Other Licenses and Permits – \$71,246

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 – \$1,123,858

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 – \$598,158
 County Road and Bridge – \$312,000
 Motor Vehicle Registration – \$155,000
 State/County – \$58,700



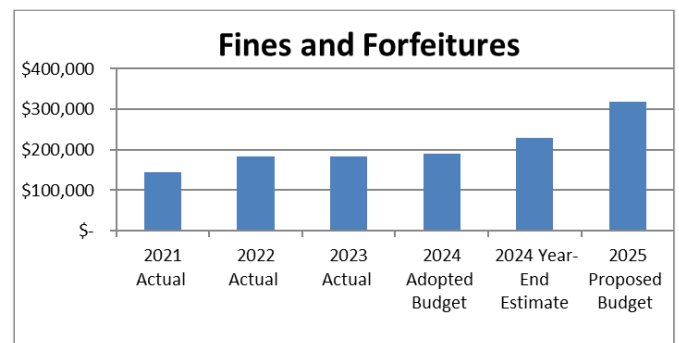
Charges for Services – \$1,867,620

Revenues for charges for services represent 3% of the total revenue in the General Fund. The sources are as follows:

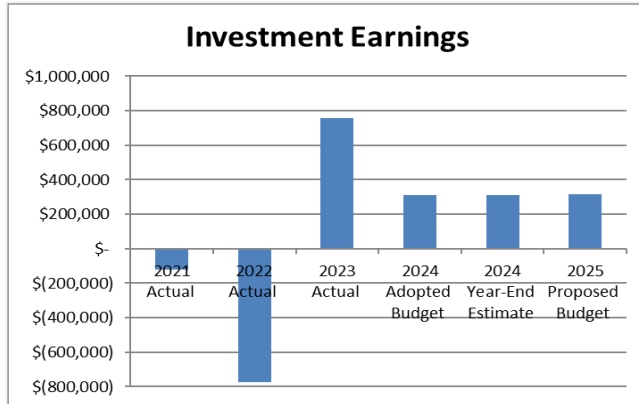
Permit Review/Plan Check Fees – \$1,191,893
 Engineering Review Fees – \$311,200
 Court Costs – \$25,500
 Sidewalk 50/50 – \$104,000
 E-Ticketing Surcharge – \$15,300
 Collection Fees (EMS) – \$7,800
 Other – \$211,927

Fines and Forfeitures – \$319,000

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 \$319,000



2025 Adopted Budget



Investment Earnings – \$ 317,762

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

Miscellaneous – \$1,189,670

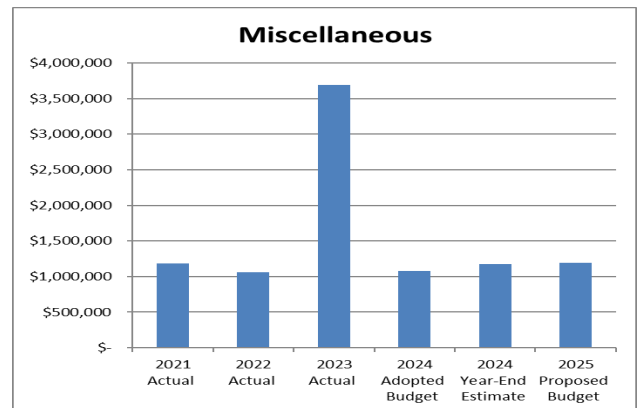
Miscellaneous revenues represent 2% and are as follows:

Reimbursements from other funds – \$ 675,320

Overtime reimbursements – \$217,200

Rebates – \$50,000

Other revenues – \$247,150



Interfund Transfers – \$0

No interfund transfers are anticipated in 2024.

General Fund Revenues						
Revenues by Line Item						
2025 Adopted Budget						
Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
51120 Retail Sales Tax	\$ 35,835,527	\$ 39,436,556	\$ 39,337,415	\$ 42,598,775	\$ 40,973,596	\$ 41,997,936
51130 General Use Tax	1,364,135	1,208,337	1,246,668	1,400,000	1,400,000	1,450,000
51150 Motor Vehicles Sales Tax	3,131,078	3,092,269	3,379,104	3,438,425	3,250,000	3,347,500
51210 Property Tax - Current Year	1,984,360	2,129,118	2,105,405	2,634,289	2,491,625	2,541,458
51220 Property Tax - Delinquent	(13,674)	597	(489)	-	-	-
51230 Property Tax Delinquency Penalties	(385)	1,603	2,459	-	-	-
51310 Specific Ownership Tax Auto	138,960	136,598	139,777	171,229	161,956	165,195
51320 General Cigarette Tax	225,034	153,741	225,996	150,000	150,000	150,000
52110 Liquor License City	11,672	11,914	6,423	8,000	8,000	8,160
52120 Liquor License Renewal	9,950	13,204	10,925	10,000	10,000	10,200
52130 Liquor License Transfer	2,550	2,241	3,475	2,140	2,700	2,183
52140 Liquor License Occup. Tax	103,080	113,520	110,295	105,000	105,000	107,100
52150 Liquor License Mgr. Lic	675	1,400	420	525	525	536
52160 Liquor License Temporary	400	700	500	300	300	306
52170 Liquor License App Fee	6,950	6,925	2,214	3,685	3,685	3,759
52210 MMJ City	800	-	-	-	-	-
52220 MMJ Renewal	6,000	12,400	10,000	4,000	6,000	4,080
52230 MMJ Mod to Prem	1,200	400	400	-	-	-
52240 MMJ App Fee	7,500	-	-	-	-	-
52300 Short Term Rental (STR) License	7,800	9,200	25,850	22,000	25,000	22,440
52710 Arboriculture License	1,375	1,950	1,625	1,275	1,275	1,301
52720 Sign Permits/Strips	275	250	725	350	350	357
52730 Revocable Licenses	3,400	1,700	8,500	3,400	3,400	3,468
51510 Electric Franchise Fees	1,227,009	1,354,445	1,331,366	1,425,000	1,415,000	1,443,300
51520 Gas Franchise Fees	430,737	625,906	624,531	650,000	648,200	661,164
51530 Telephone Franchise Fees	92,000	92,000	92,000	92,000	92,000	93,840
51540 Cable Franchise Fees	579,893	577,421	548,196	570,000	570,000	581,400
53320 Arapahoe Co. IGA - Vendor Fee	6,511	3,962	9,310	3,000	3,000	3,060
53220 Highway Maint. Contract	45,240	45,240	45,240	45,240	45,240	45,240
53240 \$1.50 & \$2.50 Motor Veh Reg	161,305	160,286	148,145	140,000	140,000	155,000
53330 County Road & Bridge	289,775	315,840	277,106	300,000	300,000	312,000
54540 Sale of Plans/Reports/Copies	477	-	-	-	-	-
54800 SMHO Vehicle Maintenance	13,383	6,106	-	10,000	10,000	10,200
54560 Single Use Bag Fees	-	-	75,446	2,000	100,000	100,000
55100 Interest Earnings	(121,741)	(774,406)	758,773	313,066	313,066	317,762
55200 Cash Discounts Earned	-	31	-	-	-	-
56200 Rent - Lightrail Station	3,200	7,200	2,000	-	-	-
56300 Rent - 5890 S. Bemis	120	120	120	120	120	120
56400 Rent - DLK Parking Lot	1,800	1,800	1,800	1,800	1,800	1,800
57130 Contributions/Donations	18,848	24,176	166,394	69,184	158,922	162,230
58300 Restitution	1,788	1,739	467	500	500	500
58400 NSF Fees	665	980	875	700	700	700
58520 Recycle Income	3,069	1,034	2,231	2,000	2,000	2,000
58530 Tree Sales	11,710	12,900	13,229	9,000	9,000	9,000
58600 Other Misc. Revenues	16,383	19,470	17,386	5,300	5,300	5,300
58700 Reimbursed Expenditures	415,812	198,885	261,423	232,200	232,200	232,200
58710 Rebate Revenue	52,894	48,500	50,686	50,000	55,000	50,000
59510 Transfer Revenues	600,200	618,210	636,756	655,650	655,650	675,320
59100 Sale of Capital Assets	-	-	28,000	-	-	-
58230 Events - Misc Revenue	10,917	27,968	38,424	20,500	20,500	20,500
58620 Sponsorships	36,345	81,845	50,225	30,000	30,000	30,000
58720 Cash Over & Short	423	23	78	-	-	-
54340 Open Records Requests	627	170	-	250	250	255
53210 State Grants	22,489	23,300	16,099	10,000	15,000	10,400
54310 Court Costs	27,545	24,770	21,993	25,000	25,000	25,500
54320 OJW Processing Fee	1,350	214	30	200	200	204
54430 E-Ticketing Surcharge	13,756	17,193	16,844	15,000	15,000	15,300
54510 Misc Fees	139,260	172,259	179,420	194,663	234,663	323,850
54600 Forfeitures	2,203	1,326	3,011	-	-	-
54440 Police Auction	4,219	-	13,698	-	-	-
53410 Local & Other Grants	-	-	2,400,500	-	-	-
54350 Police Reports	20,286	21,530	18,119	18,000	18,000	18,360
54360 Police Name Check (letter)	70	60	70	30	30	31

General Fund Revenues						
Revenues by Line Item						
2025 Adopted Budget						
Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
54380 Crime Lab - Photos	30	25	315	-	-	-
54390 Crime Lab - CD/DVD	860	1,103	1,285	800	800	816
54355 Comm. Center Audio Tapes	1,267	1,470	1,110	1,200	1,200	1,224
54400 Sex Offender - Initial Registry	2,325	1,840	1,750	1,500	1,500	1,530
54410 Sex Offender - Subseq. Reg.	2,761	3,010	2,924	2,500	2,500	2,550
54450 Extra Duty Administrative Fee	4,091	1,840	2,606	3,000	3,000	3,060
54351 Police Records - Audio	-	-	30	-	-	-
54352 Police Records - Media	-	-	180	-	-	-
54353 Police Records - BWC	-	-	8,774	-	-	-
54354 Police Records - Research Fees	-	-	323	-	-	-
53110 Federal Grants	-	15,817	2,538	-	-	-
54460 School Resource Officer	415,519	442,842	495,434	564,300	564,300	598,158
58610 Collection Company Receipts	35,303	7,360	4,024	7,500	7,500	7,800
52530 Contractor Non-Compliance Fees	-	-	6,250	5,000	5,000	5,200
54120 Engineering Review Fees	202,350	177,050	189,250	160,000	300,000	311,200
54850 Street/Sidewalk/Curb	71,508	102,465	138,129	100,000	100,000	104,000
54580 Community Gardens	4,140	7,175	7,410	7,200	7,200	7,488
52510 Contractor License Fees	83,450	83,950	149,825	85,000	130,000	88,400
52520 Contractor Registration Fees	11,700	12,200	21,300	12,000	12,000	12,480
52740 Rental Registration License Fee	1,696	17,925	200	20,000	-	20,800
52610 Building Permits	1,179,947	846,675	1,417,458	1,500,000	1,719,440	1,826,876
52620 Building Permits - Temp	20,200	15,100	11,200	10,000	10,000	10,400
54140 Reinspection Fees	2,650	2,700	1,940	3,000	3,000	3,120
54110 Plan Review Fees	518,159	320,437	465,990	900,000	1,050,000	1,058,773
54130 Zoning & Subdivision	124,675	120,013	150,528	130,000	130,000	130,000
58210 Fines	11,339	18,552	9,687	-	-	-
54515 LIRC Fees	21,050	16,262	29,450	22,000	22,000	22,880
54511 Museum Group Fees	1,253	6,668	7,128	5,000	5,000	5,200
54500 Sales Revenue	14,006	37,495	41,515	32,000	32,000	33,280
Total General Fund Revenues	\$ 49,689,507	\$ 52,307,101	\$ 57,636,230	\$ 59,015,796	\$ 57,816,193	\$ 59,377,747

General Fund Expenditures

Expenditures in the General Fund are projected to increase \$3,704,574 from the 2024 budget of \$59,574,186 to an estimated \$63,283,760 in 2025; there is a projected increase of \$5,899,828.in expenditures from the 2024 year-end estimate to the 2025 budget.

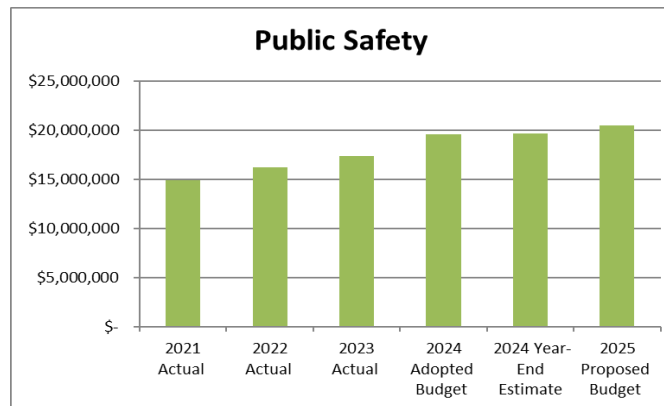
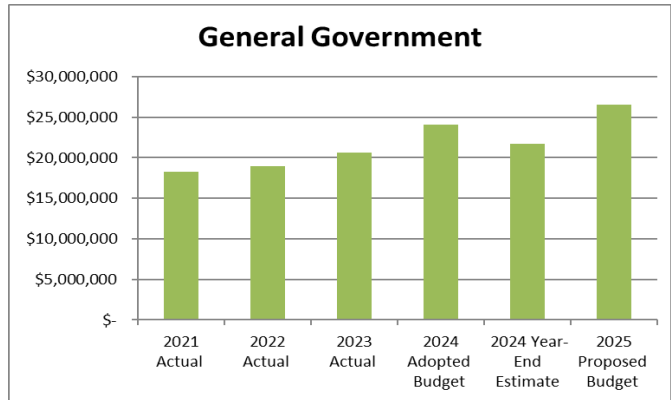
Total Expenditures budgeted for the General Fund are broken down as follows:

General Fund by Function						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
General Government	\$ 18,254,583	\$ 18,997,650	\$ 20,666,850	\$ 24,077,933	\$ 21,709,068	\$ 26,585,493
Public Safety	14,860,954	16,167,698	17,310,584	19,542,468	19,665,400	20,418,114
Highways and Streets	4,796,403	5,347,703	8,041,536	6,360,891	6,386,656	6,454,727
Welfare	225,752	332,758	498,138	427,922	427,922	531,093
Culture and Recreation	4,546,256	5,514,754	6,555,603	7,290,668	7,320,585	7,451,407
Transfers Out	3,234,900	3,280,903	3,525,748	1,874,301	1,874,301	1,842,926
Total	\$ 45,918,847	\$ 49,641,466	\$ 56,598,459	\$ 59,574,183	\$ 57,383,932	\$ 63,283,760

General Government – \$26,585,493

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 \$2,502,557 or about 10.4% as compared to the 2024 budget.



Public Safety – \$20,418,114

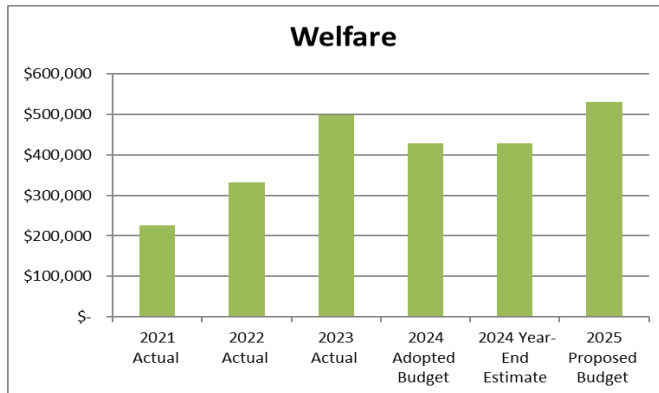
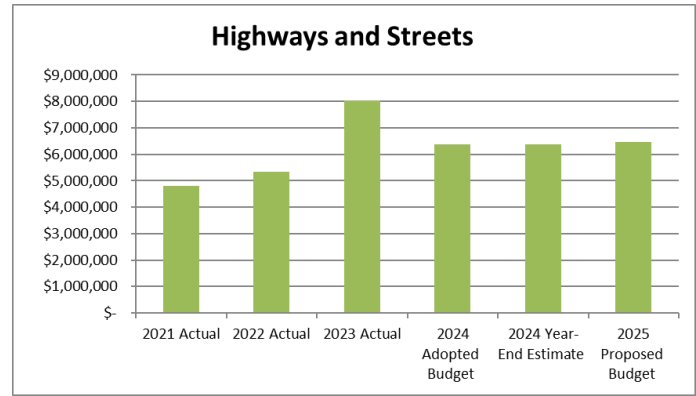
Included in this function are Police and Dispatch. Public Safety expenditures are budgeted to increase by \$875,646 or 4.5% as compared to the 2024 budget.

2025 Adopted Budget

Highways and Streets – \$6,454,727

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

Highway and Streets expenditures are budgeted to increase by \$93,836 or about 1.5% as compared to the 2024 budget.

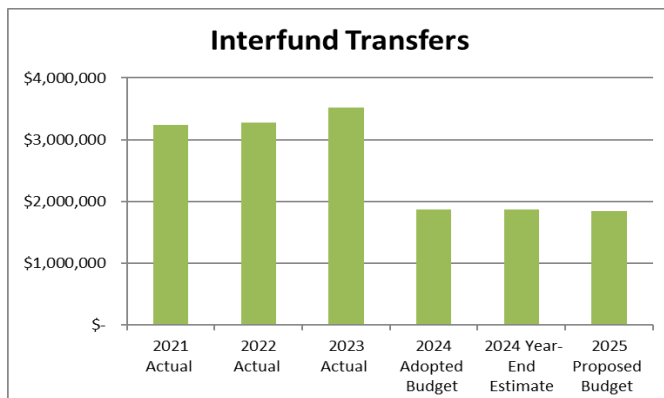
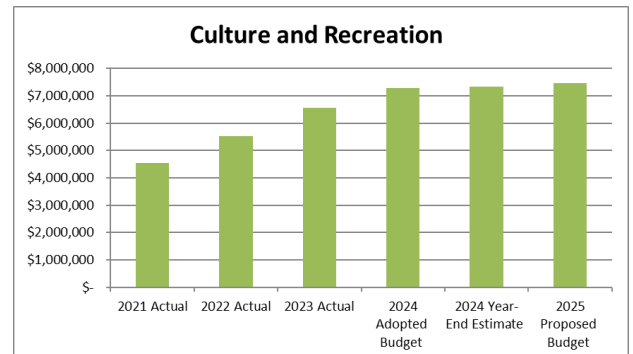


Welfare – \$531,093

Welfare services provided by the city include the Omnibus transportation program and the Immigrant Resource Center. Expenditures are budgeted to increase by \$103,171 or about 24.1% as compared to the 2024 budget.

Culture and Recreation – \$7,451,406

Included in this function are Library, Museum and Grounds Maintenance. Expenditures are budgeted to increase by \$160,738 or about 2.2% as compared to the 2024 budget.



Interfund Transfers – \$1,842,926

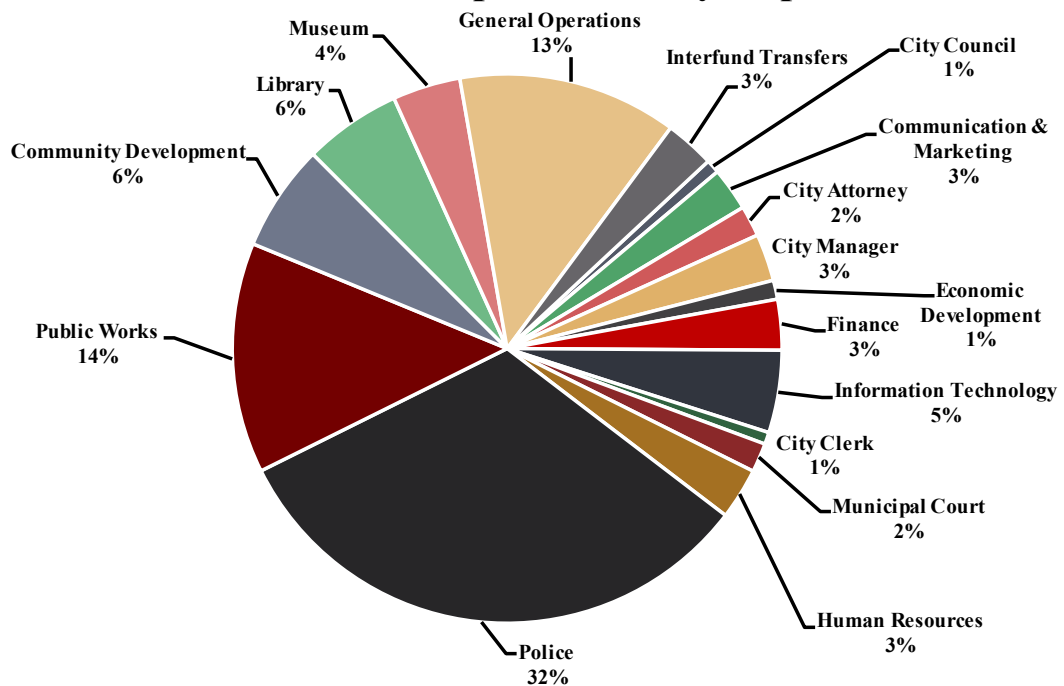
Included in this function are transfers out of the General Fund. \$1,842,926 will be transferred to the Capital Projects Fund as a result of the fire inclusion.

General Fund Expenditures

Department Summary						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
City Council	\$ 291,225	\$ 263,755	\$ 377,613	\$ 506,071	\$ 516,071	\$ 512,616
City Attorney	700,635	847,068	986,124	1,139,676	1,139,676	1,147,366
City Clerk	237,275	251,938	288,166	435,958	435,958	445,329
City Manager	1,097,321	1,084,741	1,043,922	1,525,552	1,425,352	1,758,622
Communication & Marketing	1,093,007	1,261,429	1,354,502	1,522,587	1,535,582	1,608,683
Community Development	2,448,843	2,299,839	2,861,099	3,284,114	3,324,047	3,980,211
Economic Development	410,107	426,809	610,396	666,860	738,232	708,402
Finance	1,375,299	1,464,622	1,501,898	2,025,327	2,025,327	1,885,176
Human Resources	1,430,837	1,395,273	1,675,064	1,921,980	1,750,980	1,913,039
Information Technology	1,884,892	2,493,993	2,470,110	3,012,936	3,043,676	3,070,281
Interfund Transfers	3,234,900	3,280,903	3,525,748	1,874,301	1,874,301	1,842,926
Library	2,386,120	2,835,274	3,252,110	3,618,716	3,605,833	3,626,424
Municipal Court	744,790	911,595	980,966	1,019,996	1,007,396	1,084,543
Museum	1,526,220	1,877,443	2,261,793	2,348,248	2,391,048	2,527,820
Police	14,860,954	16,167,698	17,310,584	19,542,468	19,665,400	20,418,114
Public Works	7,538,706	8,082,188	9,908,097	8,504,278	8,294,744	8,589,570
General Operations	4,657,715	4,696,898	6,190,269	6,625,115	4,610,309	8,164,638
Total	\$ 45,918,847	\$ 49,641,466	\$ 56,598,459	\$ 59,574,183	\$ 57,383,932	\$ 63,283,760

The graphs below show the breakdown of expenditures by department.

2025 General Fund Expenditures by Department



CITY COUNCIL BUDGET SUMMARY

Horizon 2027, the City of Littleton's Strategic Plan, outlines a comprehensive roadmap for achieving long-term outcomes aimed at fostering a vibrant, sustainable, and resilient community. Informed by resident aspirations outlined in 2019's Envision Littleton Comprehensive Plan, City Council, and city staff, Horizon 2027 prioritizes initiatives to be delivered over the next 2-3 years, setting a clear direction for the next evolution of the city.

Core services highlights include: Policy Creation, Learning and Education, Audit, Collaborative Relationships.

Outcomes



Vibrant
Community with
Rich Culture



Sustainable
Community with
Natural Beauty



Robust and
Resilient Economy



Safe Community



High-Quality
Governance

2 - 3 Year Initiatives

1 Integrate Downtown Mobility & Streetscape Improvement Plan results into long term capital planning and funding for construction downtown.

2 Develop Arts & Culture Master Plan to establish the long-term vision for promoting arts, fostering inclusivity, and enhancing quality of life through various cultural initiatives and experiences.

3 Implement diversity, equity, and inclusion (DEI) plan across the city, pertaining to city employees and the larger Littleton community.

4 Establish a cultural campus with enhanced connectivity and amenity zones at Littleton's Library, Museum, Ketring Park, and Gallup Park.

5 Develop Arts & Cultural facilities master plan to identify capital and future improvements.

6 Improve the overall condition of our drainage infrastructure.

7 Implement strategic goals of forestry master plan, including tree canopy health and community equity.

8 Replace irrigation systems to monitor and control water remotely. Real time water reporting. Reduced water loss and costs.

9 Implement Environmental Stewardship Action Plan.

10 Implement Mineral Ave. median improvements featuring a mix of replacement, upgrades, reduced water native plantings, and tree canopy pruning.

11 Implement recommendations from Integrated Water Resources Plan.

12 Cultivate a favorable environment for housing development across all income levels.

13 Develop Littleton Blvd. Economic/Redevelopment Plan.

14 Increase awareness of local spending benefits for Littleton residents and attract new shoppers to Littleton..

15 Create and implement a plan to market Littleton's unique character and increase tourism, sales tax revenue, and support Littleton businesses.

16 Complete pedestrian and bicycle safety strategy and implement results.

17 Design and construct city-wide safety improvements in alignment with goals and objectives identified in the Transportation Master Plan.

18 Raise overall pavement condition by implementing a strategic pavement management program.

19 Develop strategies to proactively engage neighborhoods and citizen groups about crime prevention and strengthen PD knowledge / intelligence of safety perceptions.

20 Develop Strategies to Reduce Homelessness and Security Concerns in Downtown Areas.

21 Implement emergency management program in partnership with Arapahoe County, including plans, system, and staff to ensure continuity of operations.

22 Design and construct grant-funded projects focused on improvements to transportation infrastructure.

23 Develop the restorative justice program to reduce recidivism and promote a comprehensive approach to justice for the community.

24 Align improvements in the city's development review process with future DEI and Environmental Stewardship Board (ESB) goals and policies.

25 Renovate or replace Buildings 2 & 3 at Belleview Service Center for improved service delivery and resource efficiencies.

26 Enhance online services and resources to meet emerging standards for accessibility.

27 Complete and implement a citywide historic preservation plan to increase the level of service to historic preservation.

28 Utilize developed asset inventory to assess risk and long-term capital planning for city infrastructure.

29 Complete transition to proactive and education based code compliance.

30 Implement a records management program with increased efficiency and access for staff and residents.

City Council												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	97,778	\$	96,901	\$	97,917	\$	99,883	\$	99,883	\$	100,293
62110 Social Security		6,062		6,008		6,071		6,193		6,193		6,218
62120 Medicare		1,417		1,405		1,420		1,405		1,405		1,454
62260 Worker's Comp. Insurance		115		101		90		166		166		166
62270 Unemployment Insurance		192		194		197		335		335		335
71100 Office Supplies		3,524		1,830		3,076		5,000		5,000		5,000
72510 Books, Magazines, Subscriptions		80		10		-		350		350		350
72530 Dues & Memberships		-		-		-		300		300		300
74640 Business Meetings		959		1,146		2,234		3,500		3,500		3,500
74210 Professional and Consulting Services		5,678		13,724		24,664		95,000		105,000		66,000
74220 Audit Services		39,525		48,578		56,338		63,739		63,739		75,000
74610 Learning and Education		4,941		21,442		14,835		32,000		32,000		40,000
76510 Council Outreach		14,086		23,127		27,247		62,800		62,800		77,600
76520 Local Partnership Funding		67,000		-		85,850		72,900		72,900		72,900
76550 Community Outreach Programs		38,500		38,500		38,500		38,500		38,500		38,500
74650 Boards & Commissions		11,367		10,788		19,175		24,000		24,000		25,000
Total City Council	\$	291,225	\$	263,755	\$	377,613	\$	506,071	\$	516,071	\$	512,616



CITY ATTORNEY BUDGET SUMMARY

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.

Core services highlights include: 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; Provide legal advice, review, and drafting of all legal documents on behalf; Prosecute all city ordinance violations, including municipal court violations and licensing violations; Provide updates on changes in the law and pending legislation.

Outcomes



Vibrant
Community with
Rich Culture



Sustainable
Community with
Natural Beauty



Robust and
Resilient Economy



Safe Community



High-Quality
Governance

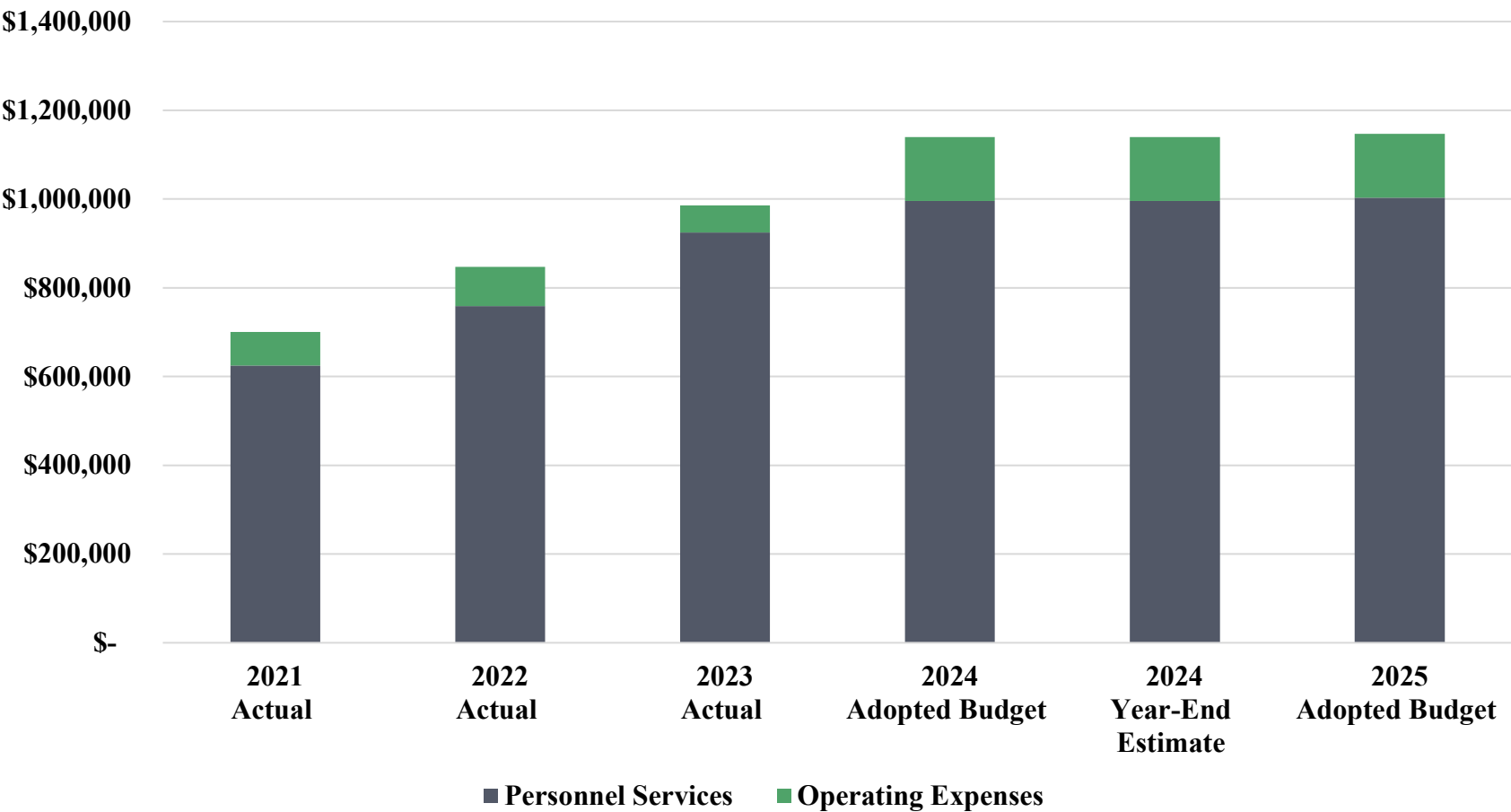
Major Projects / Programs

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 of 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									
2025 Adopted Budget									
Spend Category		2021 Actual		2022 Actual		2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
61100 Salary, Regular	\$	505,833	\$	604,583	\$	707,208	\$ 817,296	\$ 817,296	\$ 769,528
62110 Social Security		26,822		29,407		38,060	38,125	38,125	42,321
62120 Medicare		7,420		8,899		10,466	9,982	9,982	11,158
62260 Worker's Comp. Insurance		695		710		723	2,367	2,367	2,367
62210 Medical Insurance		37,704		54,089		88,323	63,901	63,901	109,821
62220 Life Insurance		1,192		1,352		1,669	1,723	1,723	1,835
62230 Disability Insurance		1,458		1,703		2,117	1,903	1,903	986
62240 Dental Insurance		1,483		1,541		2,243	2,202	2,202	2,923
62250 Vision Insurance		329		342		459	456	456	584
62235 Short-Term Disability Insurance		107		108		129	135	135	135
62310 Retirement (401A)		29,455		39,291		66,753	57,440	57,440	61,562
62345 Retirement (457) - City Match		12,000		12,000		-	-	-	-
62270 Unemployment Insurance		136		136		245	146	146	146
62450 Auto Allowance		-		4,615		6,000	-	-	-
71100 Office Supplies		1,444		1,508		2,286	3,000	3,000	3,000
71600 Non-Capital Furniture Fixtures & Equipment		(34)		-		45	1,500	1,500	1,500
72510 Books, Magazines, Subscriptions		7,455		13,600		10,993	18,000	18,000	18,000
72530 Dues & Memberships		2,070		2,403		2,998	3,500	3,500	3,500
74315 Filing & Recording		10		-		-	-	-	-
74640 Business Meetings		110		246		551	1,000	1,000	1,000
74210 Professional and Consulting Services		(92)		-		-	-	-	-
74430 Special Legal Services		17,598		17,277		12,537	25,000	25,000	25,000
74440 Contract Attorney		46,580		48,683		25,310	75,000	75,000	75,000
74610 Learning and Education		860		4,576		7,008	17,000	17,000	17,000
Total City Attorney	\$	700,635	\$	847,068	\$	986,124	\$ 1,139,676	\$ 1,139,676	\$ 1,147,366



CITY MANAGER BUDGET SUMMARY

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.

Core services highlights include: City Strategic Planning and Development, Strategic Plan Initiatives and City-Wide Projects, Leadership and Supervision, Department Support, Performance Excellence.

Outcomes



Sustainable
Community with
Natural Beauty



Robust and
Resilient Economy



2 - 3 Year Initiatives + Major Projects / Programs

9

Implement Environmental Stewardship Action Plan.

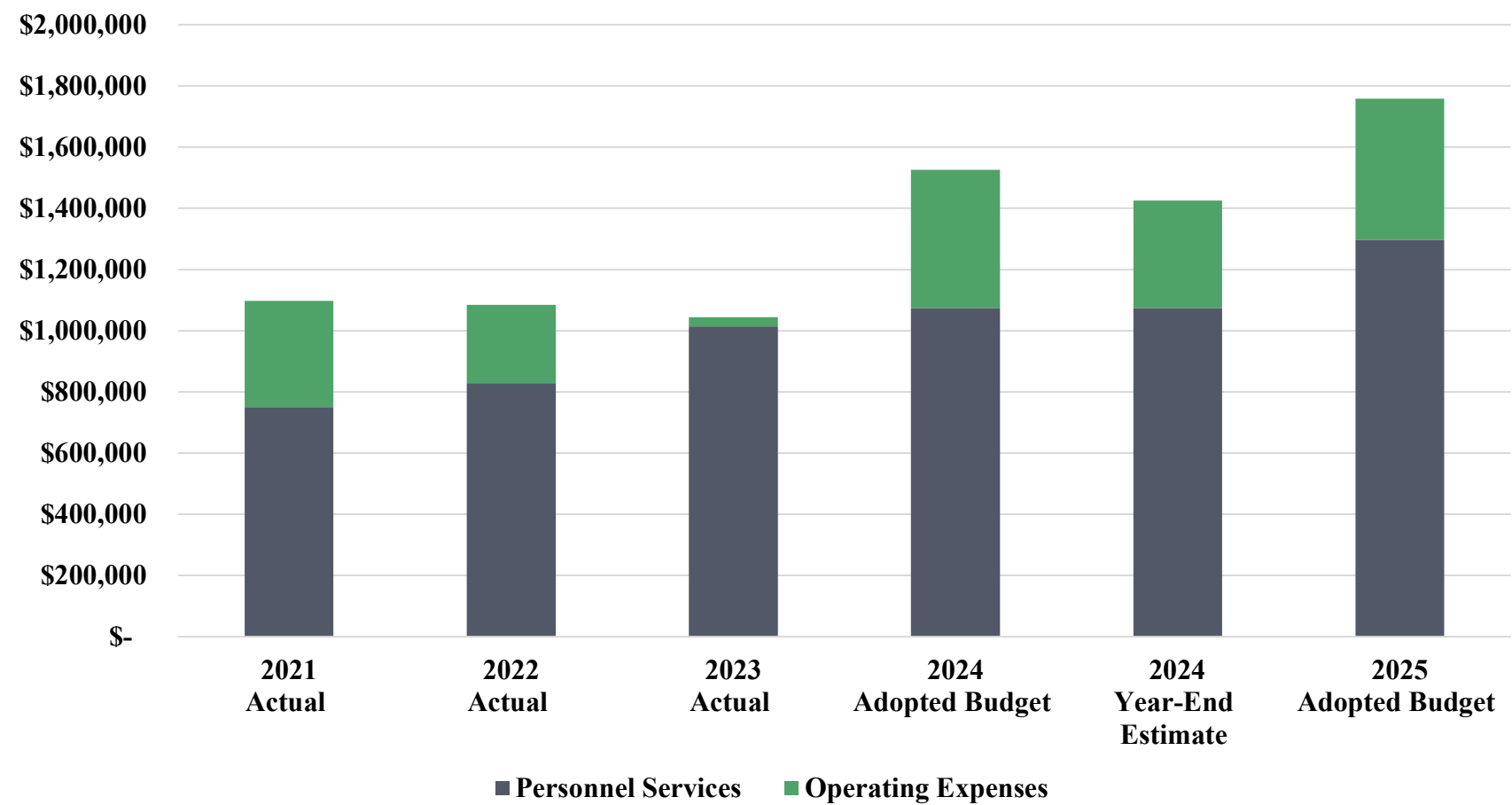
Implement environmental stewardship program/policies from action plan to improve environmental conditions in Littleton.

12

Cultivate a favorable environment for housing development across all income levels. (Council)

Continue to define housing strategies in coordination with related departments/work plans to advance housing diversity and affordability goals.

City Manager							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 601,872	\$ 646,111	\$ 791,296	\$ 820,543	\$ 820,543	\$ 1,006,373	
62110 Social Security	31,060	40,226	42,532	55,074	55,074	51,531	
62120 Medicare	9,094	9,848	11,676	14,474	14,474	14,592	
62260 Worker's Comp. Insurance	711	645	844	2,315	2,315	2,315	
62210 Medical Insurance	36,841	45,030	79,681	47,020	47,020	101,053	
62220 Life Insurance	1,437	1,468	1,739	2,274	2,274	2,230	
62230 Disability Insurance	1,791	2,162	2,368	2,965	2,965	1,198	
62240 Dental Insurance	2,036	2,004	2,542	3,673	3,673	3,460	
62250 Vision Insurance	455	442	522	800	800	701	
62235 Short-Term Disability Insurance	108	107	119	189	189	162	
62310 Retirement (401A)	38,785	41,795	72,596	91,424	91,424	80,510	
62420 Educational Benefits	1,607	3,331	1,607	-	-	-	
62345 Retirement (457) - City Match	19,500	29,750	-	20,280	20,280	20,990	
62270 Unemployment Insurance	112	170	204	171	171	171	
62450 Auto Allowance	5,262	4,904	6,000	12,300	12,300	12,300	
62350 Retirement (FPPA) - Police	-	1,110	-	-	-	-	
71100 Office Supplies	1,053	2,504	2,869	5,000	5,000	5,000	
71600 Non-Capital Furniture Fixtures & Equipment	-	-	286	1,400	1,400	1,400	
72510 Books, Magazines, Subscriptions	-	-	-	250	250	250	
72530 Dues & Memberships	2,950	436	6,919	13,200	13,200	10,000	
74640 Business Meetings	3,133	2,226	4,997	5,000	5,000	15,000	
74210 Professional and Consulting Services	328,752	235,533	886	393,200	293,000	399,386	
74610 Learning and Education	10,762	14,940	14,240	34,000	34,000	30,000	
Total City Manager	\$ 1,097,321	\$ 1,084,741	\$ 1,043,922	\$ 1,525,552	\$ 1,425,352	\$ 1,758,622	



CITY CLERK BUDGET SUMMARY

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.

Core services highlights include: Records Management, Authority / Board / Commission Recruitment, Election Administration, Liquor and Marijuana Licensing, Municipal Code.

Outcomes



High-Quality
Governance

2 - 3 Year Initiatives + Major Projects / Programs

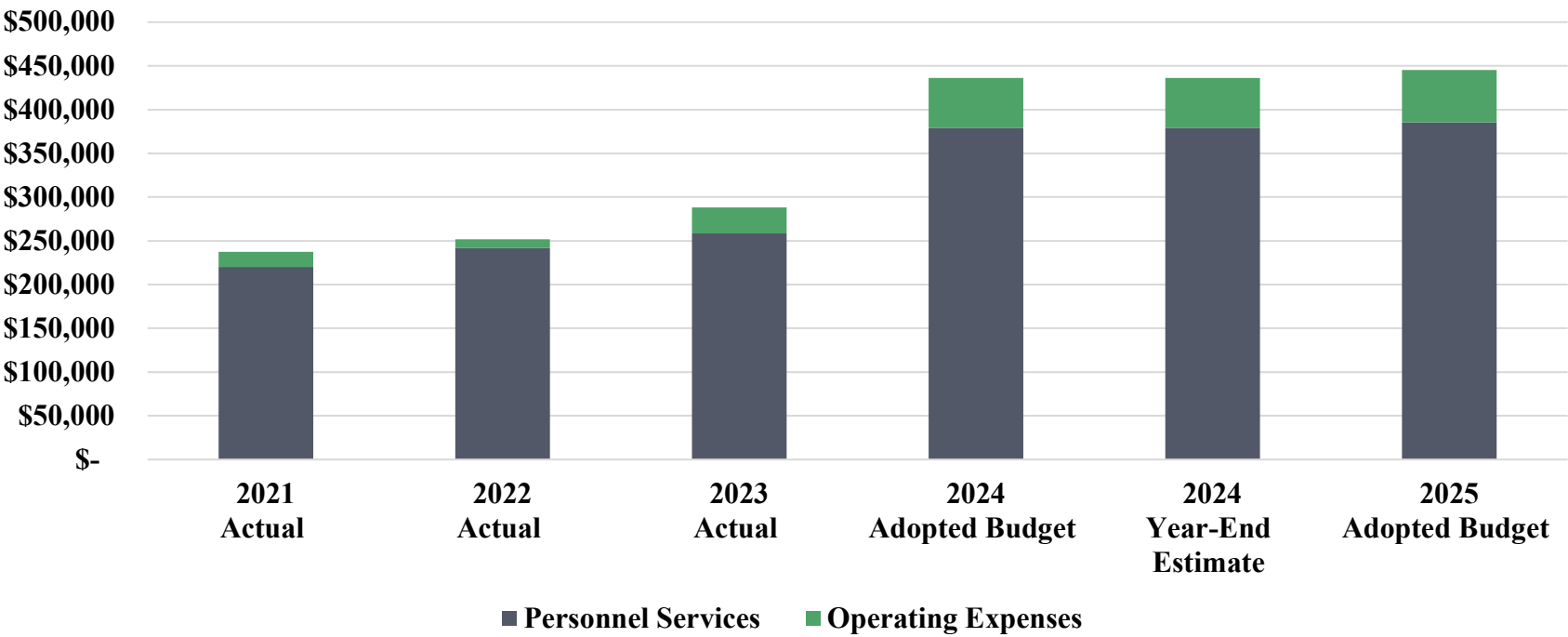
30

Implement a records management program with increased efficiency and access for staff and residents.

Complete records management plan and continue records retention / digitization project.

City Clerk				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 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	65	46	50
	Reason: To increase citizen participation in the recruiting process			
CORA Requests (Open Records)	Measure: Total number of requests received and the average turn-around time to complete each request	250	255	200
	Reason: To provide equitable and efficient access to public records while meeting statutorily mandated timelines			
Liquor Licenses	Measure: Timely processing of new applications, renewals, and other actions for licenses	144	145	150
	Reason: To ensure consistent turn-around time and efficiency			

City Clerk										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category		2021		2022		2023		2024	2024	2025
		Actual		Actual		Actual		Adopted Budget	Year-End Estimate	Adopted Budget
61100 Salary, Regular	\$	164,106	\$	178,881	\$	185,251	\$	267,947	\$ 267,947	\$ 279,498
61200 Salary, Overtime		1,223		2,593		4,304		5,382	5,382	5,382
62110 Social Security		10,159		11,115		11,704		16,612	16,612	17,329
62120 Medicare		2,376		2,599		2,737		3,841	3,841	4,053
62260 Worker's Comp. Insurance		194		189		173		1,750	1,750	1,750
62210 Medical Insurance		29,343		31,755		36,953		58,716	58,716	51,281
62220 Life Insurance		425		474		500		701	701	758
62230 Disability Insurance		488		544		574		773	773	510
62240 Dental Insurance		1,018		1,101		1,194		1,638	1,638	1,790
62250 Vision Insurance		212		228		234		345	345	351
62235 Short-Term Disability Insurance		50		54		54		81	81	81
62310 Retirement (401A)		10,406		12,294		14,820		21,435	21,435	22,359
62270 Unemployment Insurance		48		68		82		127	127	127
71100 Office Supplies		3,289		2,988		2,624		3,500	3,500	3,500
71120 Marketing Supplies		106		-		635		1,000	1,000	1,000
71600 Non-Capital Furniture Fixtures & Equipment		-		-		-		500	500	500
72510 Books, Magazines, Subscriptions		-		-		-		60	60	60
72530 Dues & Memberships		631		732		913		750	750	2,000
73100 Hardware Maintenance		-		-		-		1,000	1,000	1,000
74315 Filing & Recording		(413)		163		3,016		5,000	5,000	5,000
74640 Business Meetings		339		37		-		-	-	500
74210 Professional and Consulting Services		12,045		2,594		19,987		40,000	40,000	40,000
74610 Learning and Education		920		3,188		1,538		3,500	3,500	4,500
74285 Legal Notices		309		341		870		1,300	1,300	2,000
Total City Clerk	\$	237,275	\$	251,938	\$	288,166	\$	435,958	\$ 435,958	\$ 445,329



COMMUNITY DEVELOPMENT BUDGET SUMMARY

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.

Core services highlights include: Text amendments to Unified Land Use Code, Permit Intake and Issuance, Building Plan Review, Building Inspections, Contractor Licensing, Code Compliance, Zoning Enforcement, Historic Property and Building Designations.

Outcomes



Robust and
Resilient Economy



High-Quality
Governance

2 - 3 Year Initiatives + Major Projects / Programs

13

Develop Littleton Blvd. Economic/Redevelopment Plan. (Council)

Littleton Boulevard Subarea Plan.

24

Align improvements in the city's development review process with future DEI and Environmental Stewardship Board (ESB) goals and policies.

Identify and start to collect metrics, including tracking process durations.

Complete building a 3D basemap of city that graphically depicts land use code and replace current online Development Activity List.

27 Complete and implement a citywide historic preservation plan to increase the level of service to historic preservation.

Complete community survey in preparation for adoption of a Historic Preservation Plan.

29 Complete transition to proactive and education-based code compliance.

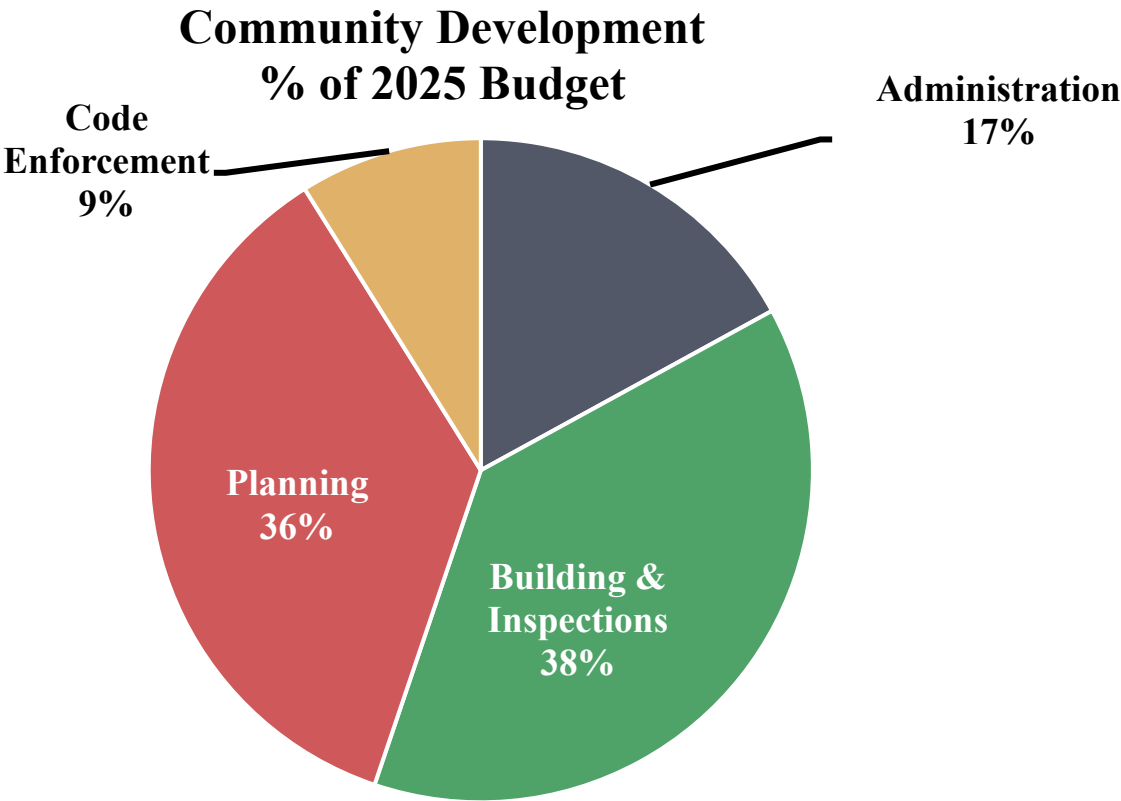
Develop plan for Neighborhood Resources.

Community Development				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 Goal
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% by Oct. 2023 25% towards development of next update	Address Neighborhood Housing Opportunities and Legislative Updates	ULUC and building code alignment and sign code update.
Building Permits and Inspections	Measure: Average turnaround time from submittal to issuance of permits Reason: Predictability, scheduling, and expedience of projects within the process	30 days - All permit types	Residential: 10-15 days Commercial: 30-40 days	Residential: 10-15 days Commercial: 30-40 days
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)	12 active cases per planner (*FTE added in 2023)	15 active cases per planner	12 active cases per planner
Process Improvement (Design the Future)	Measure: Implementation completion percentage Reason: Tracking overall completion of the Design the Future work.	Completed Implementation Planning in 2023.	10% towards completion of Implementation.	10% towards completion of Implementation.
Long Range Planning	Measure: Percentage of plan completion. Reason: Contract management of identified City Council long range planning activities.	Littleton Boulevard 15% Historic surveying 20%	Littleton Boulevard 90% Historic surveying 100%	Littleton Boulevard 100%
Code Compliance	Measure: Number of cases per month in code compliance cases from increased	95 code compliance cases	92 code compliance cases	80 code compliance cases

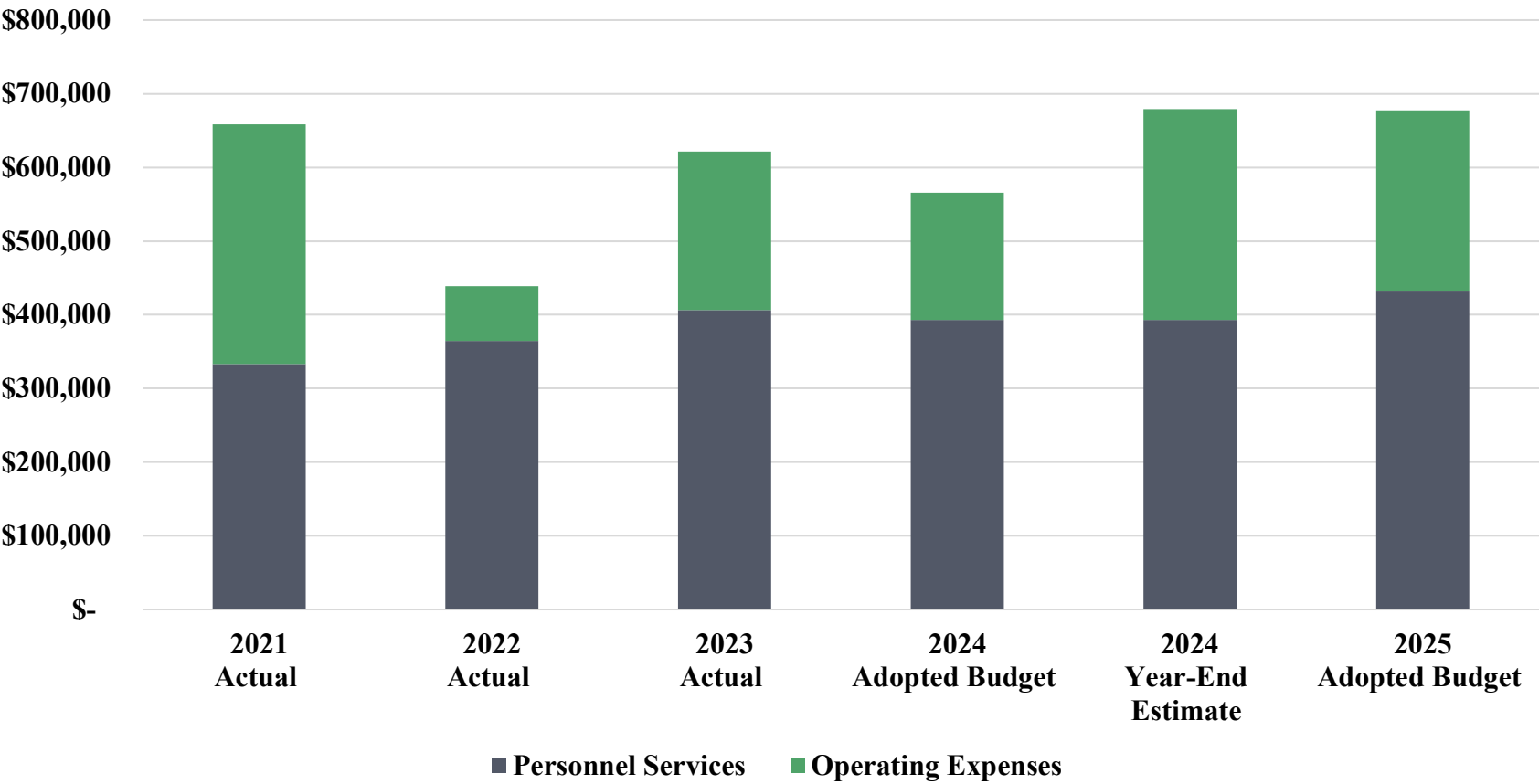
Community Development

Division Budget Summary

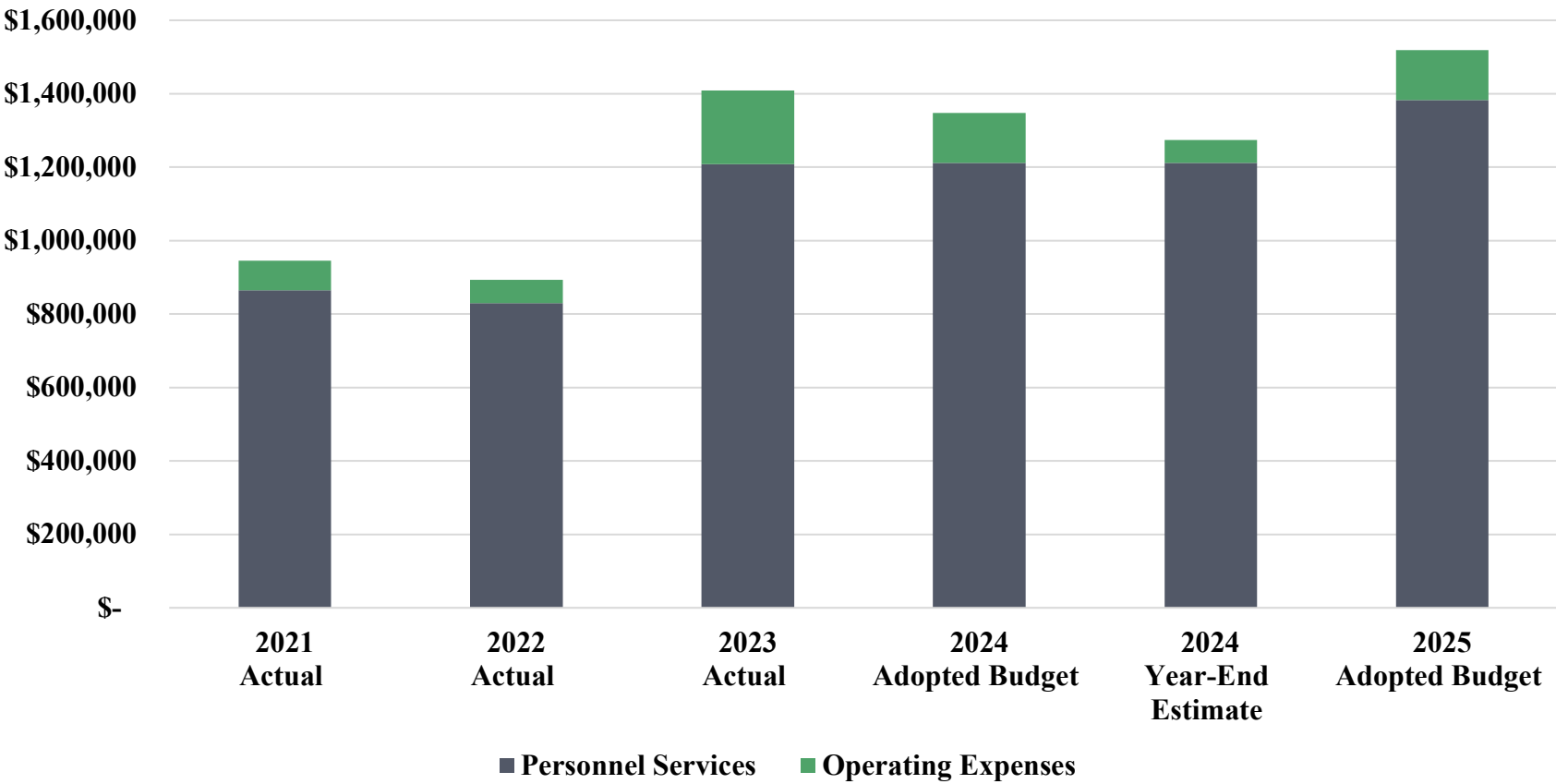
2025 Adopted Budget							
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
Administration	\$ 658,515	\$ 439,021	\$ 621,341	\$ 565,917	\$ 679,425	\$ 677,715	
Building & Inspections	945,377	893,539	1,409,278	1,347,781	1,274,206	1,518,883	
Planning	571,161	711,114	819,612	1,016,935	1,016,935	1,429,271	
Code Enforcement	273,791	256,164	10,868	353,481	353,481	354,342	
Total Community Development Expenditures	\$ 2,448,843	\$ 2,299,839	\$ 2,861,099	\$ 3,284,114	\$ 3,324,047	\$ 3,980,211	



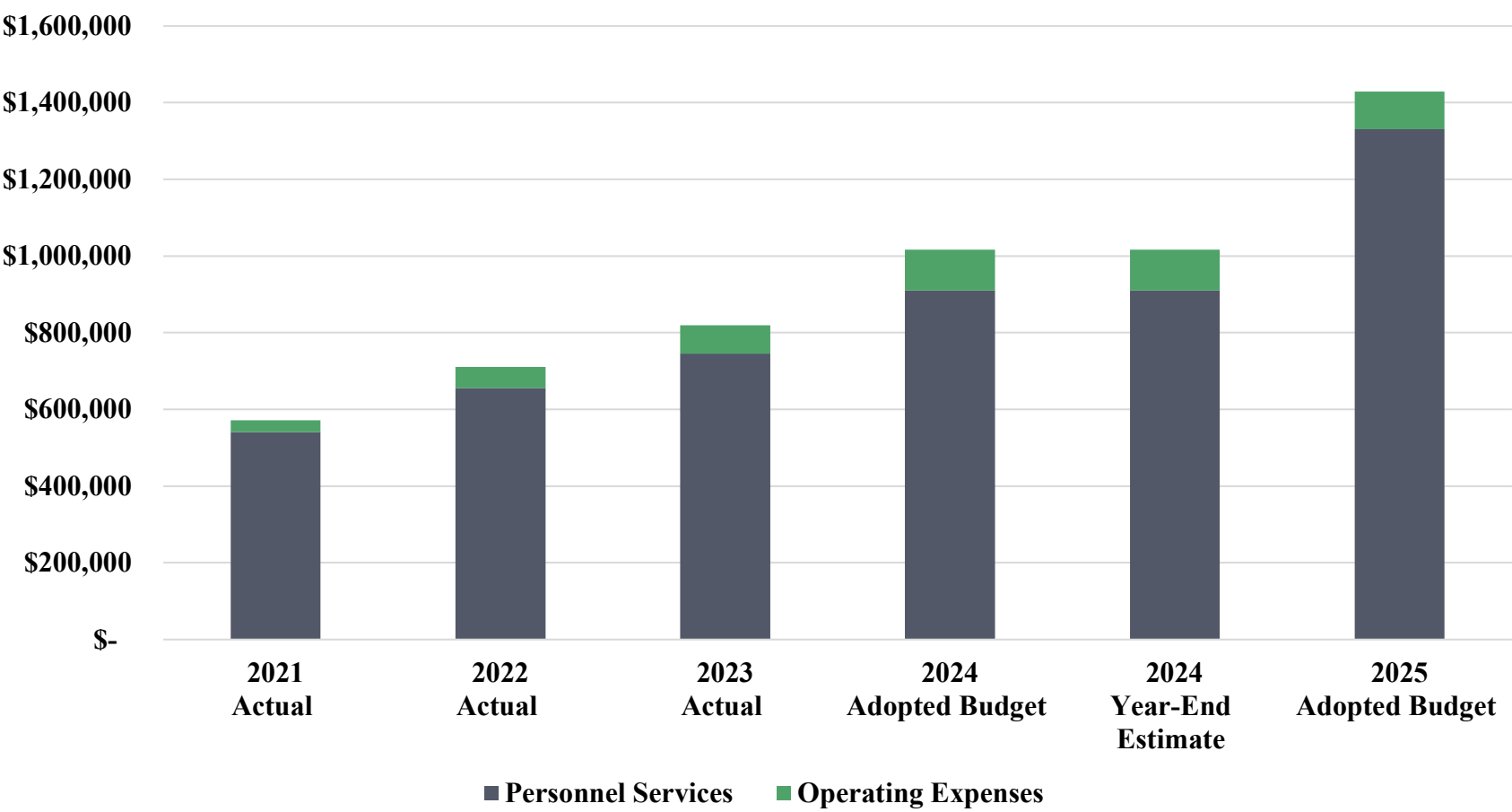
Community Development - Administration										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
61100 Salary, Regular	\$	265,628	\$	289,357	\$	322,090	\$	310,796	\$ 310,796	\$ 336,742
61200 Salary, Overtime		23		-		-		539	539	539
62110 Social Security		14,986		16,655		18,737		16,951	16,951	19,669
62120 Medicare		3,798		4,123		4,595		3,869	3,869	4,711
62260 Worker's Comp. Insurance		312		309		326		1,784	1,784	1,784
62210 Medical Insurance		28,832		31,407		37,766		32,968	32,968	42,535
62220 Life Insurance		671		741		646		719	719	853
62230 Disability Insurance		770		851		753		794	794	484
62240 Dental Insurance		1,409		1,409		1,368		1,376	1,376	1,730
62250 Vision Insurance		317		317		292		285	285	351
62235 Short-Term Disability Insurance		81		81		74		68	68	81
62310 Retirement (401A)		14,491		17,153		17,038		22,981	22,981	21,949
62340 Retirement (457) - PT Employees		1,839		2,185		2,335		-	-	-
62270 Unemployment Insurance		82		102		132		87	87	87
71100 Office Supplies		1,092		1,630		1,768		1,500	1,500	1,500
71600 Non-Capital Furniture Fixtures & Equipment		-		175		12,598		200	-	200
72510 Books, Magazines, Subscriptions		-		-		50		-	-	-
72530 Dues & Memberships		1,338		1,443		564		2,000	2,000	2,000
73100 Hardware Maintenance		-		718		53		1,000	-	1,000
74640 Business Meetings		1,219		615		1,054		1,500	1,500	3,500
74210 Professional and Consulting Services		276,200		63,637		118,363		111,500	152,208	175,000
74270 Personnel Recruitment		-		-		8,145		500	47,000	2,000
71710 Uniforms		-		-		-		500	500	500
74610 Learning and Education		2,467		6,112		2,094		4,000	4,000	10,500
76550 Community Outreach Programs		42,959		-		70,500		50,000	77,500	50,000
Total Community Development - Administration	\$	658,515	\$	439,021	\$	621,341	\$	565,917	\$ 679,425	\$ 677,715



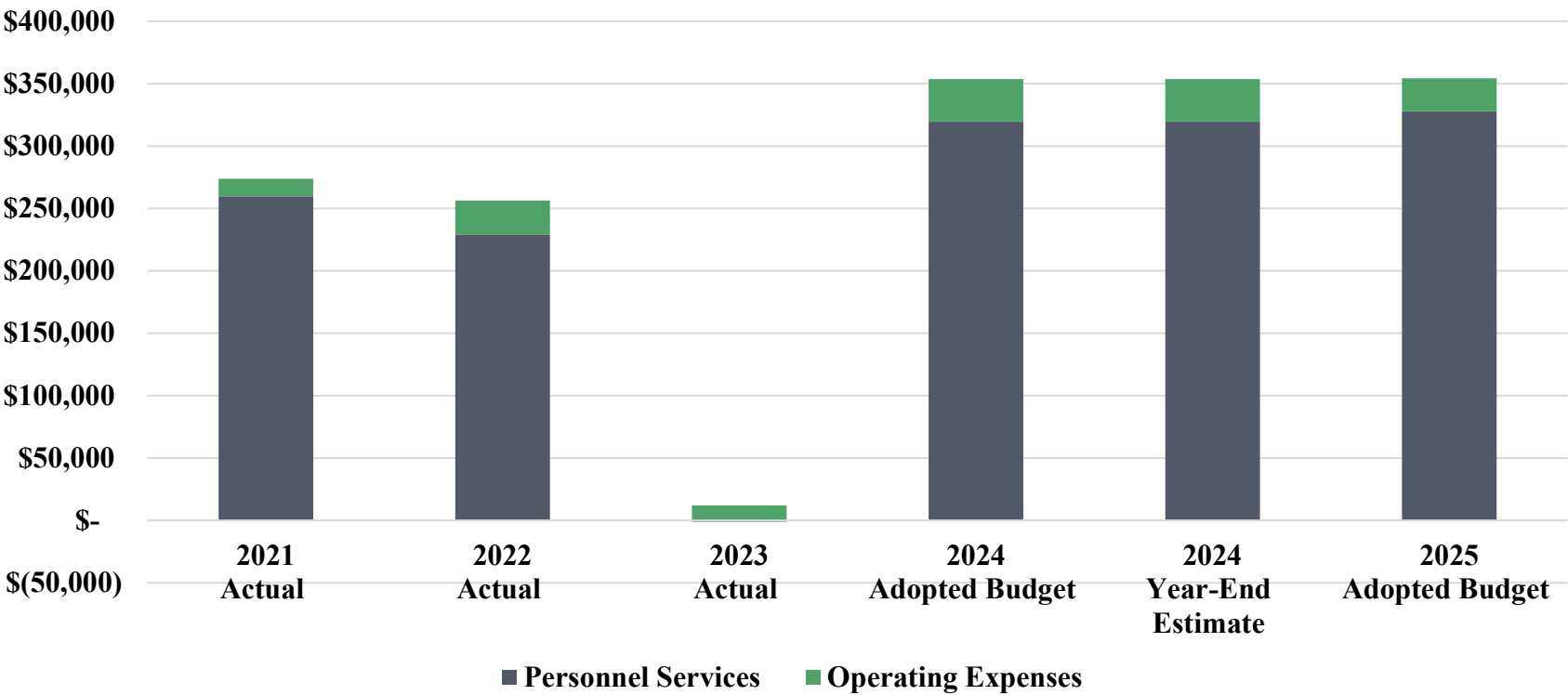
Community Development - Building & Inspections												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	633,506	\$	607,251	\$	880,660	\$	891,734	\$	891,734	\$	992,858
61200 Salary, Overtime		26,678		16,880		49,971		53,821		53,821		53,821
62110 Social Security		40,812		38,287		57,400		51,195		51,195		61,557
62120 Medicare		9,545		8,954		13,459		12,198		12,198		14,396
62260 Worker's Comp. Insurance		8,066		6,619		9,065		12,235		12,235		12,235
62210 Medical Insurance		97,380		101,587		123,839		113,342		113,342		160,746
62220 Life Insurance		1,417		1,493		2,049		2,110		2,110		2,544
62230 Disability Insurance		1,917		1,714		2,352		2,424		2,424		1,673
62240 Dental Insurance		4,069		3,996		5,405		4,823		4,823		6,262
62250 Vision Insurance		880		864		1,138		1,023		1,023		1,286
62235 Short-Term Disability Insurance		231		189		278		276		276		297
62310 Retirement (401A)		40,452		41,363		60,208		66,187		66,187		75,295
62340 Retirement (457) - PT Employees		-		-		1,548		-		-		-
62270 Unemployment Insurance		278		344		673		263		263		263
71100 Office Supplies		1,135		1,488		948		3,500		2,500		3,500
71600 Non-Capital Furniture Fixtures & Equipment		-		6,645		1,101		1,500		-		1,500
72510 Books, Magazines, Subscriptions		5,302		3,122		5,107		4,500		3,375		4,500
72530 Dues & Memberships		924		245		1,370		1,900		500		1,900
73100 Hardware Maintenance		-		1,987		856		1,500		2,000		1,500
74360 Bank Fees		735		949		1,914		1,000		1,200		1,500
74640 Business Meetings		726		1,200		536		2,000		2,000		2,000
74210 Professional and Consulting Services		58,865		36,548		151,376		103,000		30,000		100,000
71710 Uniforms		490		3,214		3,766		3,250		500		3,250
74610 Learning and Education		11,970		8,600		24,232		14,000		10,500		16,000
76160 Environmental & Code Enforcement		-		-		9,946		-		10,000		-
77430 Fleet Fuel		-		-		80		-		-		-
Total Community Development - Building & Inspections	\$	945,377	\$	893,539	\$	1,409,278	\$	1,347,781	\$	1,274,206	\$	1,518,883



Community Development - Planning									
Expenditures by Line Item									
2025 Adopted Budget									
Spend Category		2021 Actual		2022 Actual		2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
61100 Salary, Regular	\$	420,368	\$	513,655	\$	560,787	\$ 707,760	\$ 707,760	\$ 1,008,761
62110 Social Security		25,971		31,699		33,762	41,181	41,181	62,543
62120 Medicare		6,074		7,414		7,896	9,653	9,653	14,627
62260 Worker's Comp. Insurance		507		526		496	3,218	3,218	3,218
62210 Medical Insurance		56,227		62,344		92,168	86,290	86,290	149,023
62220 Life Insurance		1,120		1,312		1,463	1,797	1,797	2,730
62230 Disability Insurance		1,276		1,507		1,680	1,984	1,984	1,789
62240 Dental Insurance		2,408		2,744		3,383	3,853	3,853	5,666
62250 Vision Insurance		504		618		725	797	797	1,169
62235 Short-Term Disability Insurance		124		149		167	189	189	270
62310 Retirement (401A)		26,828		33,973		42,732	53,138	53,138	80,700
62270 Unemployment Insurance		159		274		367	175	175	175
71100 Office Supplies		475		266		667	500	500	800
71600 Non-Capital Furniture Fixtures & Equipment		-		169		-	300	300	300
72530 Dues & Memberships		3,517		4,255		4,084	6,000	6,000	7,000
73100 Hardware Maintenance		-		2,624		455	1,400	1,400	1,400
74640 Business Meetings		201		501		467	500	500	600
74210 Professional and Consulting Services		17,733		37,395		55,406	75,000	75,000	50,000
71710 Uniforms		-		235		158	1,200	1,200	1,500
74610 Learning and Education		3,387		5,266		6,800	15,000	15,000	30,000
76560 Community Grants & Incentives		201		-		3,185	4,000	4,000	4,000
76550 Community Outreach Programs		4,082		4,190		2,765	3,000	3,000	3,000
Total Community Development - Planning	\$	571,161	\$	711,114	\$	819,612	\$ 1,016,935	\$ 1,016,935	\$ 1,429,271



Community Development - Code Enforcement										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category		2021		2022		2023		2024	2024	2025
		Actual		Actual		Actual		Adopted Budget	Year-End Estimate	Adopted Budget
61100 Salary, Regular	\$	194,362	\$	166,393	\$	(1,112)	\$	220,215	\$ 220,215	\$ 241,286
61200 Salary, Overtime		1,211		1,483		-		-	-	-
62110 Social Security		11,936		10,303		-		12,589	12,589	13,859
62120 Medicare		2,792		2,410		-		2,944	2,944	3,241
62260 Worker's Comp. Insurance		2,833		2,090		-		4,717	4,717	4,717
62210 Medical Insurance		33,441		33,361		-		61,181	61,181	43,506
62220 Life Insurance		429		445		-		548	548	607
62230 Disability Insurance		492		511		-		576	576	405
62240 Dental Insurance		1,277		1,228		-		2,058	2,058	1,730
62250 Vision Insurance		283		274		-		410	410	351
62235 Short-Term Disability Insurance		71		82		-		103	103	81
62310 Retirement (401A)		10,158		9,730		-		13,963	13,963	17,882
62340 Retirement (457) - PT Employees		48		789		-		-	-	-
62345 Retirement (457) - City Match		390		55		-		-	-	-
62270 Unemployment Insurance		123		139		-		177	177	177
71100 Office Supplies		229		-		-		500	500	500
71600 Non-Capital Furniture Fixtures & Equipment		386		343		-		1,000	1,000	1,000
72530 Dues & Memberships		195		-		-		500	500	500
73100 Hardware Maintenance		1,235		2,068		-		300	300	300
74640 Business Meetings		73		-		-		200	200	200
74210 Professional and Consulting Services		4,412		4,794		7,000		10,000	10,000	-
71710 Uniforms		748		317		-		1,500	1,500	1,500
74610 Learning and Education		638		3,400		(20)		5,000	5,000	7,500
76160 Environmental & Code Enforcement		6,028		15,950		5,000		15,000	15,000	15,000
Total Community Development - Code Enforcement	\$	273,791	\$	256,164	\$	10,868	\$	353,481	\$ 353,481	\$ 354,342



COMMUNICATIONS & MARKETING BUDGET SUMMARY

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

Core services highlights include: Creatives services, special events, citizen engagement, video / video program scheduling / live meeting coverage.

Outcomes



Robust and
Resilient Economy

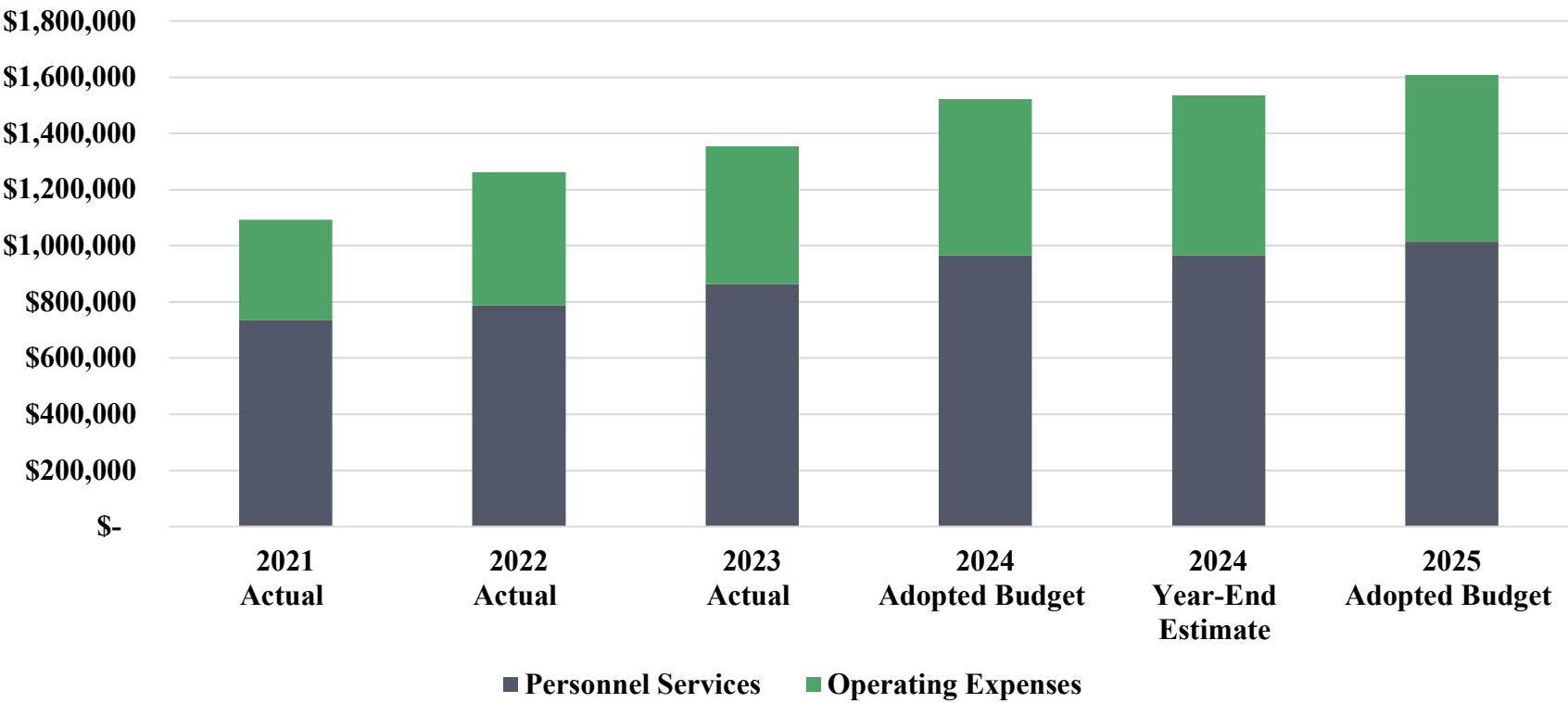
2 - 3 Year Initiatives + Major Projects / Programs

15

Create and implement a plan to market Littleton's unique character and increase tourism, sales tax revenue, and support Littleton businesses.

Maintain and market Visit Littleton website to increase regional and state-wide profile as a destination for business and leisure travel.

Communications & Marketing													
Expenditures by Line Item													
2025 Adopted Budget													
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget	
61100 Salary, Regular	\$	580,031	\$	613,133	\$	648,551	\$	758,805	\$	758,805	\$	776,576	
61200 Salary, Overtime		-		171		200		-		-		-	
61220 Special Event Overtime		-		436		-		-		-		-	
62110 Social Security		34,473		36,896		39,524		43,924		43,924		45,485	
62120 Medicare		8,421		8,926		9,423		10,273		10,273		10,833	
62260 Worker's Comp. Insurance		680		624		600		2,278		2,278		2,278	
62210 Medical Insurance		69,522		80,789		107,569		95,965		95,965		112,966	
62220 Life Insurance		1,470		1,559		1,682		1,847		1,847		1,981	
62230 Disability Insurance		1,687		1,793		1,951		2,043		2,043		1,223	
62240 Dental Insurance		3,299		3,390		3,852		4,082		4,082		4,372	
62250 Vision Insurance		738		745		784		856		856		900	
62235 Short-Term Disability Insurance		188		186		189		216		216		216	
62310 Retirement (401A)		31,876		35,203		46,872		42,199		42,199		56,796	
62340 Retirement (457) - PT Employees		1,541		1,667		1,714		4,142		4,142		-	
62345 Retirement (457) - City Match		1,533		2,443		-		-		-		-	
62270 Unemployment Insurance		219		312		340		262		262		262	
71100 Office Supplies		589		2,103		1,539		3,272		3,272		3,272	
71120 Marketing Supplies		22,035		31,837		20,605		33,600		33,600		33,600	
72510 Books, Magazines, Subscriptions		204		239		183		400		400		500	
72530 Dues & Memberships		1,685		3,826		4,246		5,500		5,500		6,000	
71150 Supplies - Video Equipment		1,623		3,149		2,524		4,000		4,000		4,000	
73100 Hardware Maintenance		475		568		8,653		5,450		5,450		5,450	
74360 Bank Fees		255		478		303		380		380		380	
74640 Business Meetings		4,351		3,377		1,726		3,180		3,180		3,180	
74210 Professional and Consulting Services		86,227		135,236		99,764		130,853		130,853		130,853	
74610 Learning and Education		3,895		5,285		12,745		14,200		14,200		14,200	
76530 Special Events		154,021		199,883		257,094		220,560		233,555		259,060	
74290 Printing & Design		81,969		87,175		80,238		132,300		132,300		132,300	
78100 Capital - Building Improvements		-		-		1,631		2,000		2,000		2,000	
Total Communications & Marketing		\$	1,093,007	\$	1,261,429	\$	1,354,502	\$	1,522,587	\$	1,535,582	\$	1,608,683



ECONOMIC DEVELOPMENT BUDGET SUMMARY

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.

Core services highlights include: Business attraction, business retention and expansion, small business support, workforce development.

Outcomes



Vibrant
Community with
Rich Culture



Robust and
Resilient Economy



2 - 3 Year Initiatives + Major Projects / Programs

2

Develop Arts & Culture Master Plan to establish the long-term vision for promoting arts, fostering inclusivity, and enhancing quality of life through various cultural initiatives and experiences.

Create an RFP to solicit proposals from a professional consulting firm to perform an arts and culture economic impact analysis.

13

Develop Littleton Blvd. Economic/Redevelopment Plan.

In partnership with Community Development, administer the economic strategy associated with the Littleton Boulevard Sub-Area Plan.

14 Increase awareness of local spending benefits for Littleton residents and attract new shoppers to Littleton..

Revitalization Incentive Grant administration.

Open Rewards Shop Local campaign administration.

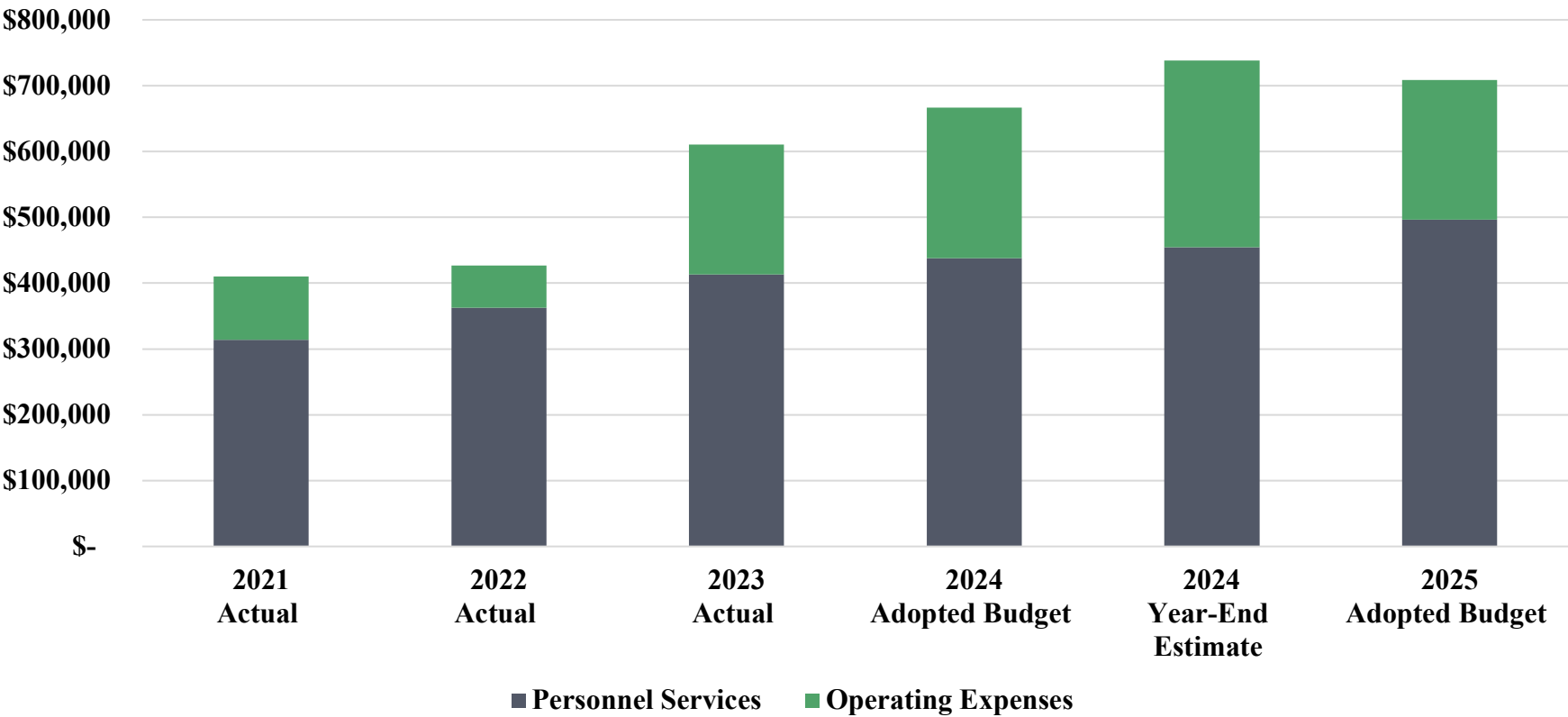
15 Create and implement a plan to market Littleton's unique character and increase tourism, sales tax revenue, and support Littleton businesses.

"Cutting Edge Small Town Award" administration.

Annual Broker / Development event management.

Economic Partnership Incentive Policy.

Economic Development												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	248,052	\$	281,288	\$	312,493	\$	340,335	\$	357,268	\$	386,380
62110 Social Security		15,141		17,536		19,472		20,271		20,271		23,919
62120 Medicare		3,541		4,101		4,554		3,799		3,799		5,594
62260 Worker's Comp. Insurance		257		277		293		865		865		865
62210 Medical Insurance		30,206		36,547		47,106		42,503		42,503		44,767
62220 Life Insurance		589		737		852		856		856		1,042
62230 Disability Insurance		662		846		986		945		945		674
62240 Dental Insurance		1,090		1,414		1,730		1,651		1,651		1,730
62250 Vision Insurance		237		301		351		342		342		351
62235 Short-Term Disability Insurance		77		73		79		81		81		81
62310 Retirement (401A)		14,029		19,515		24,909		26,155		26,155		30,862
62270 Unemployment Insurance		136		123		122		87		87		87
71100 Office Supplies		328		1,233		705		1,170		1,170		1,000
71120 Marketing Supplies		-		-		2,265		3,000		3,000		5,000
71600 Non-Capital Furniture Fixtures & Equipment		1,200		239		350		300		-		300
72510 Books, Magazines, Subscriptions		-		178		148		-		-		250
72525 Collection Materials - Digital		8,769		-		-		-		-		-
72530 Dues & Memberships		500		5,281		11,833		12,000		13,000		15,000
73100 Hardware Maintenance		-		519		250		500		500		500
74640 Business Meetings		213		2,868		1,032		4,000		4,000		14,000
74210 Professional and Consulting Services		11,525		27,625		55,737		100,000		114,373		59,000
74610 Learning and Education		1,079		6,659		11,114		8,000		12,500		17,000
76560 Community Grants & Incentives		72,478		19,450		114,013		100,000		134,866		100,000
Total Economic Development	\$	410,107	\$	426,809	\$	610,396	\$	666,860	\$	738,232	\$	708,402



FINANCE BUDGET SUMMARY

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

Core services highlights include: Senior Refunds, Payroll Processing, Sales Tax Return Processing, Budget Development and Oversight, Procurement, and Financial Reporting.

Outcomes



Vibrant
Community with
Rich Culture



Sustainable
Community with
Natural Beauty



Robust and
Resilient Economy



Safe Community



High-Quality
Governance

Major Projects / Programs

Grant management: Revise grant policies and continue support for all departments to maximize grant revenues.

Continue developing the budget process to provide more alignment with council goals.

Provides citywide support through managing city's financial resources, including budgeting, accounting, and financial reporting.

Ensures funds are allocated effectively to meet the needs of various departments, thereby enabling the delivery of essential public services to the community.

Sales tax program – Provide support to City's sales and use taxpayers as well as licensing.

Investments – Cash management of city funds.

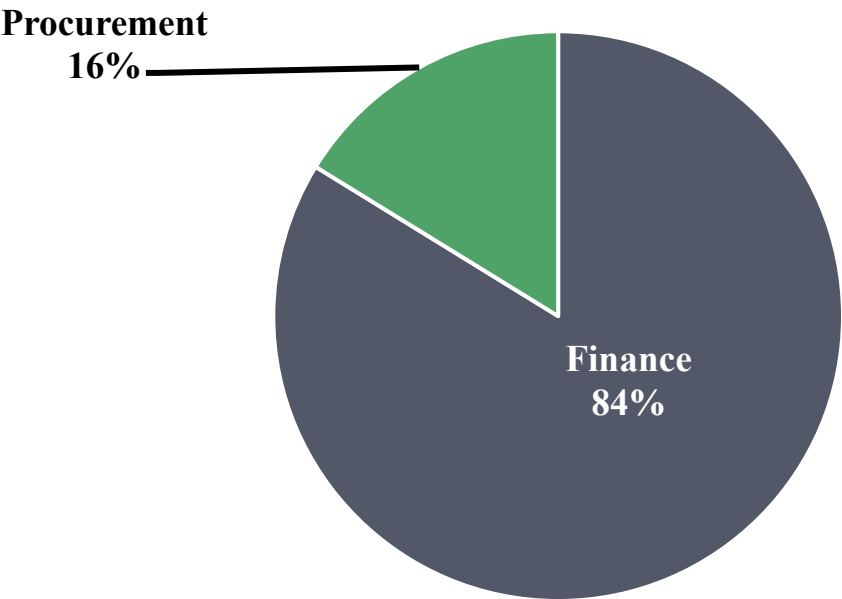
Procurement support throughout the city and ensuring compliance with purchasing laws and policies.

Finance Department

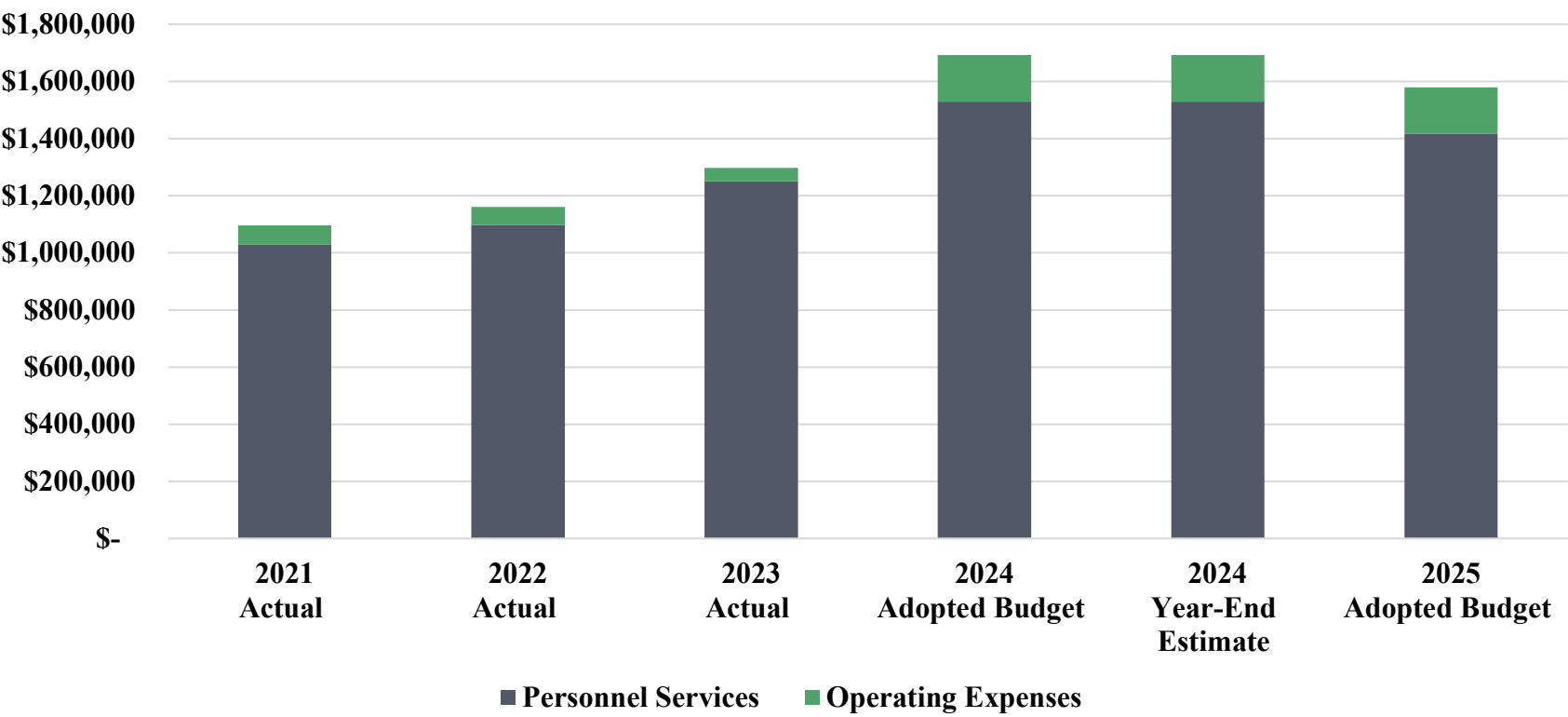
Division Budget Summary

2025 Adopted Budget							
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
Finance	\$ 1,095,585	\$ 1,159,960	\$ 1,297,326	\$ 1,691,809	\$ 1,691,809	\$ 1,579,441	
Procurement	279,713	304,662	204,572	333,518	333,518	305,735	
Total Finance Department Expenditures	\$ 1,375,299	\$ 1,464,622	\$ 1,501,898	\$ 2,025,327	\$ 2,025,327	\$ 1,885,176	

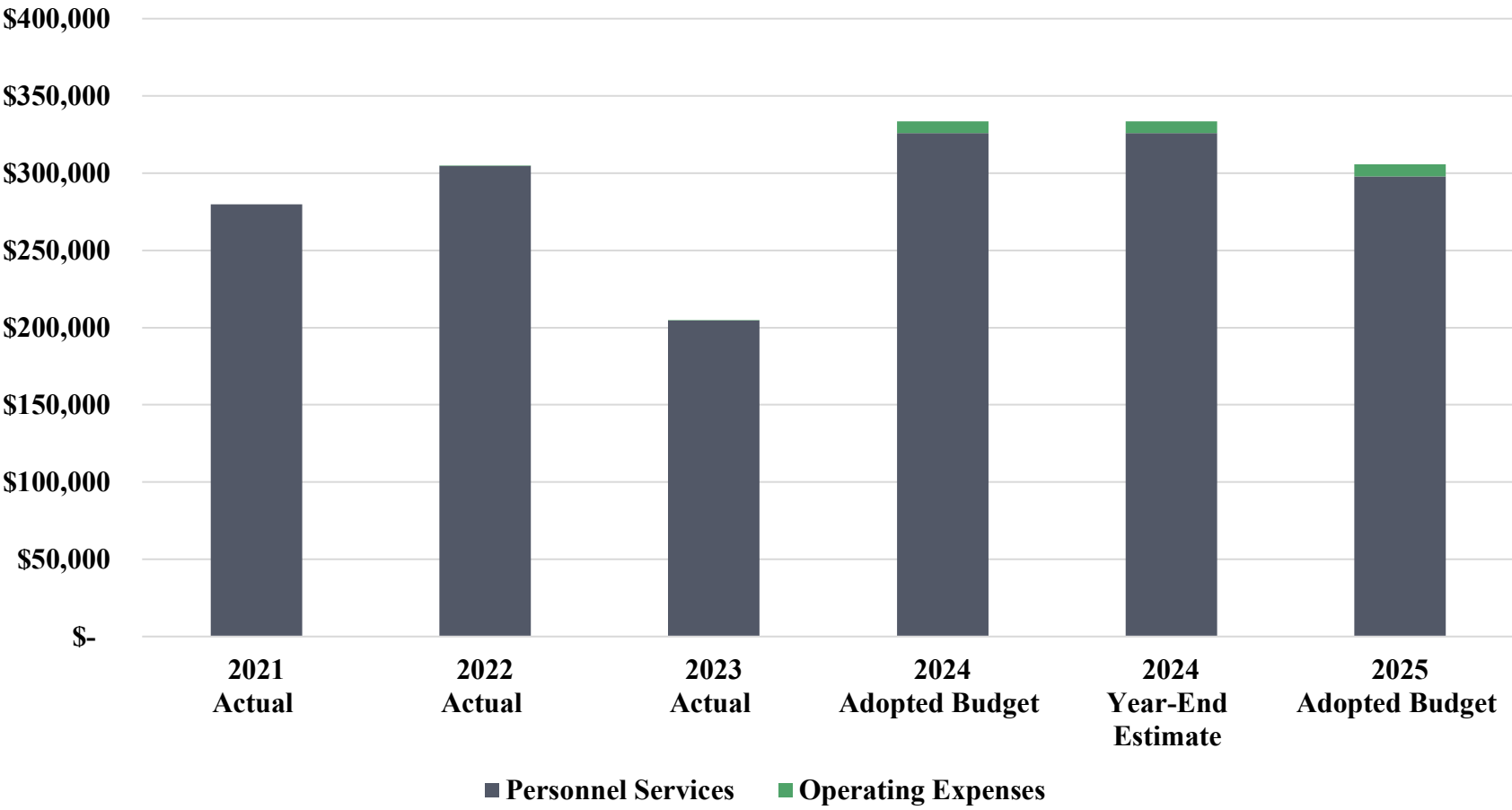
Finance Department
% of 2025 Budget



Finance												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	817,832	\$	860,195	\$	970,267	\$	1,185,706	\$	1,185,706	\$	1,112,007
61200 Salary, Overtime		2,702		2,730		1,507		2,153		2,153		2,153
62110 Social Security		49,070		51,104		57,703		69,902		69,902		66,094
62120 Medicare		11,900		12,533		14,062		15,852		15,852		16,124
62260 Worker's Comp. Insurance		961		1,035		983		2,625		2,625		-
62210 Medical Insurance		85,263		99,508		117,515		145,094		145,094		118,749
62220 Life Insurance		2,113		2,121		2,345		3,077		3,077		2,878
62230 Disability Insurance		2,328		2,415		2,816		3,253		3,253		1,801
62240 Dental Insurance		3,838		4,309		5,178		6,041		6,041		5,070
62250 Vision Insurance		831		937		1,067		1,257		1,257		1,052
62235 Short-Term Disability Insurance		244		230		260		297		297		297
62310 Retirement (401A)		51,308		57,008		72,955		93,659		93,659		88,961
62420 Educational Benefits		-		3,000		3,000		-		-		-
62270 Unemployment Insurance		321		315		458		415		415		415
71100 Office Supplies		1,314		4,366		3,499		6,480		6,480		6,480
71600 Non-Capital Furniture Fixtures & Equipment		71		-		475		-		-		-
72510 Books, Magazines, Subscriptions		574		199		214		750		750		750
72530 Dues & Memberships		1,477		2,190		2,130		2,710		2,710		2,710
73100 Hardware Maintenance		31		21		-		-		-		-
74360 Bank Fees		10,400		8,480		7,795		39,296		39,296		36,850
74640 Business Meetings		1,350		1,309		1,091		2,000		2,000		2,500
74210 Professional and Consulting Services		48,947		39,644		23,329		95,672		95,672		95,120
74270 Personnel Recruitment		-		-		1,271		-		-		-
74610 Learning and Education		735		4,333		4,965		12,850		12,850		16,710
74285 Legal Notices		1,975		1,979		2,443		2,720		2,720		2,720
Expenses		-		-		-		-		-		-
Total Finance	\$	1,095,585	\$	1,159,960	\$	1,297,326	\$	1,691,809	\$	1,691,809	\$	1,579,441



Finance - Procurement													
Expenditures by Line Item													
2025 Adopted Budget													
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate	2025 Adopted Budget		
61100 Salary, Regular	\$	205,384	\$	224,220	\$	149,312	\$	238,733	\$	238,733	\$	225,085	
62110 Social Security		12,890		14,018		9,299		14,427		14,427		13,955	
62120 Medicare		3,015		3,278		2,175		3,224		3,224		3,264	
62260 Worker's Comp. Insurance		68		235		148		437		437		437	
62210 Medical Insurance		41,646		45,365		32,487		47,633		47,633		34,759	
62220 Life Insurance		340		358		108		600		600		610	
62230 Disability Insurance		627		666		369		663		663		394	
62240 Dental Insurance		1,101		1,101		734		1,101		1,101		1,133	
62250 Vision Insurance		228		228		36		228		228		234	
62235 Short-Term Disability Insurance		54		54		33		54		54		54	
62310 Retirement (401A)		14,307		15,051		9,716		18,615		18,615		18,007	
62270 Unemployment Insurance		54		68		105		58		58		58	
72530 Dues & Memberships		-		20		50		1,745		1,745		1,745	
74640 Business Meetings		-		-		-		1,000		1,000		1,000	
74610 Learning and Education		-		-		-		5,000		5,000		5,000	
Total Finance - Procurement		\$	279,713	\$	304,662	\$	204,572	\$	333,518	\$	333,518	\$	305,735



HUMAN RESOURCES BUDGET SUMMARY

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.

Core services highlights include: Employee benefits, talent acquisition (recruitment), compensation, organizational development, employee relations (investigations), employee customer service.

Outcomes



Vibrant
Community with
Rich Culture



High-Quality
Governance

2 - 3 Year Initiatives + Major Projects / Programs

3

Implement diversity, equity, and inclusion (DEI) plan across the city, pertaining to city employees and the larger Littleton community.

Implement DEI assessment recommendations and corresponding follow-up activities across the city.

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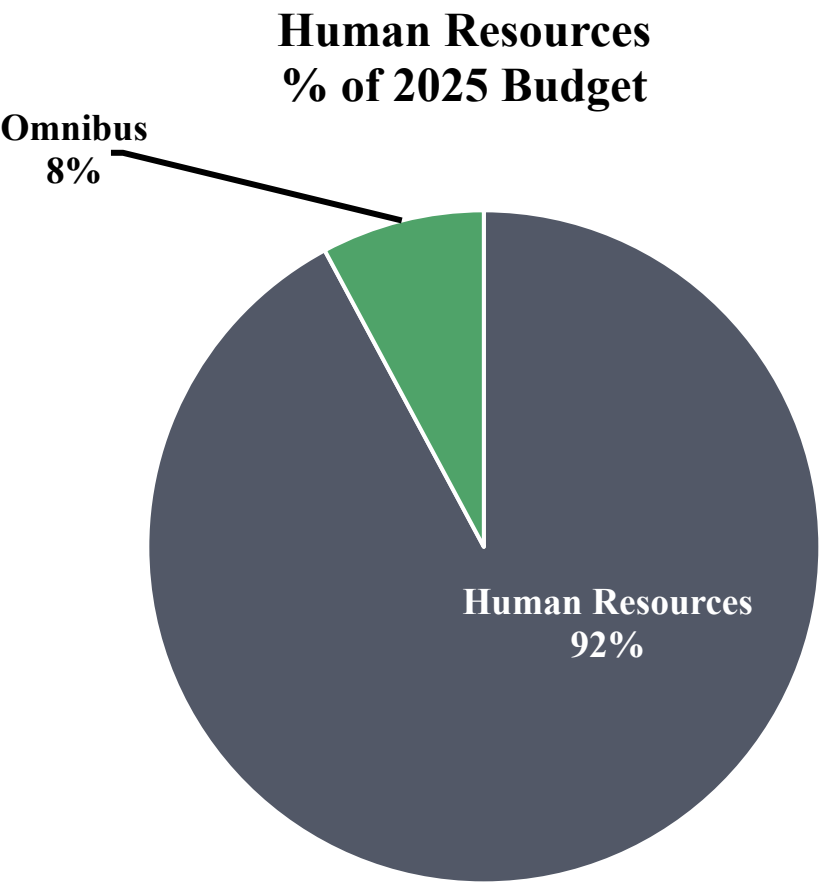
Enhance online services and resources to meet emerging standards for accessibility.

Ownership and management of Workday HCM module to include configuration changes, release updates, reporting, integrations, and management of all HR modules.

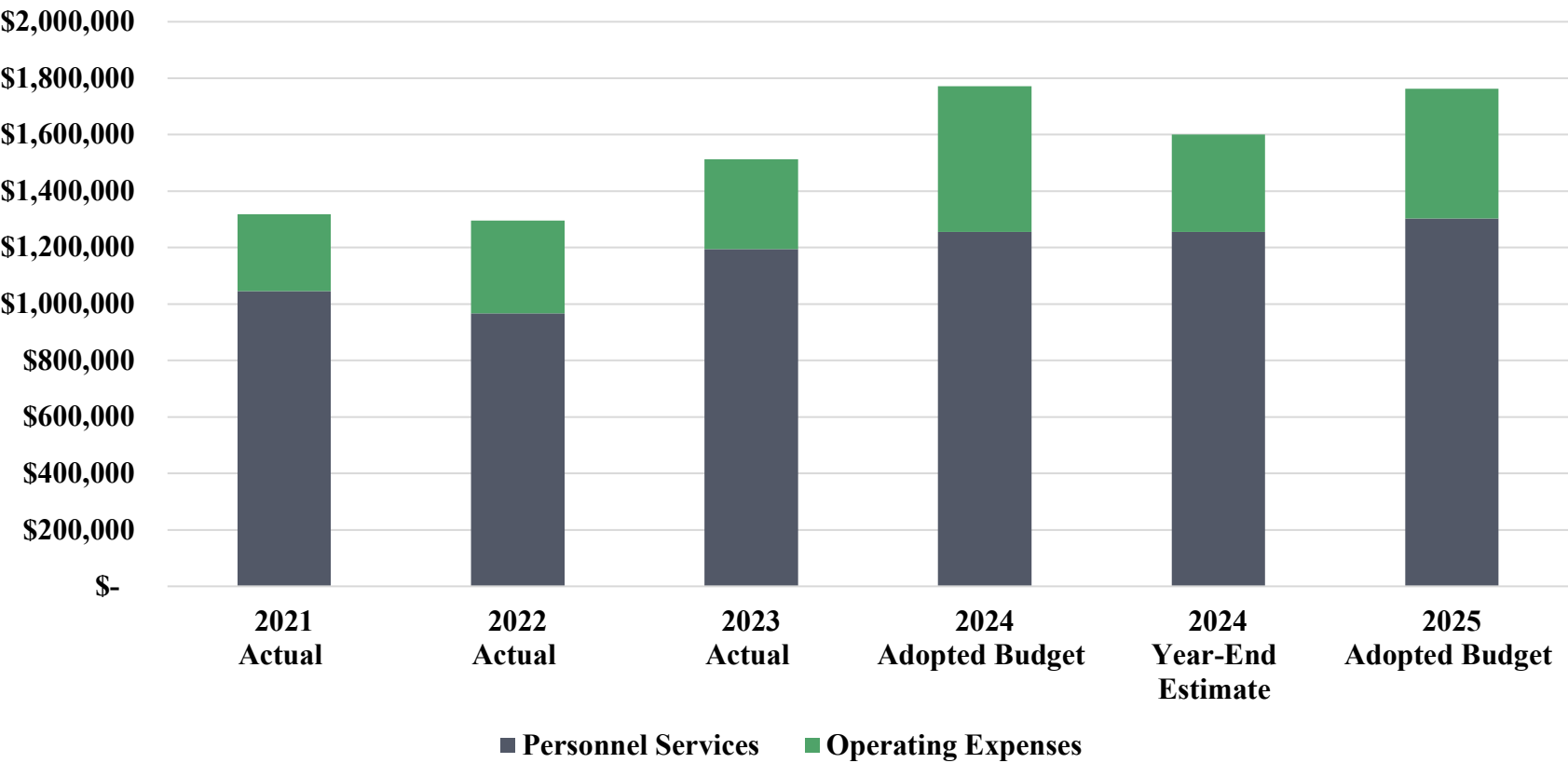
Human Resources				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 Goal
Employee Clinic Utilization	Measure: Maintain an annual average of 85% employee clinic utilization. Reason: It benefits our employees and the city to drive utilization of the employee clinic. Clinic utilization is more cost friendly for employees and for the city by reducing claims on our medical plan.	78%	85%	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.	Firm identified and work begins	Assessment completed and communicated	Identified top 5 strategies to begin in 2025
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

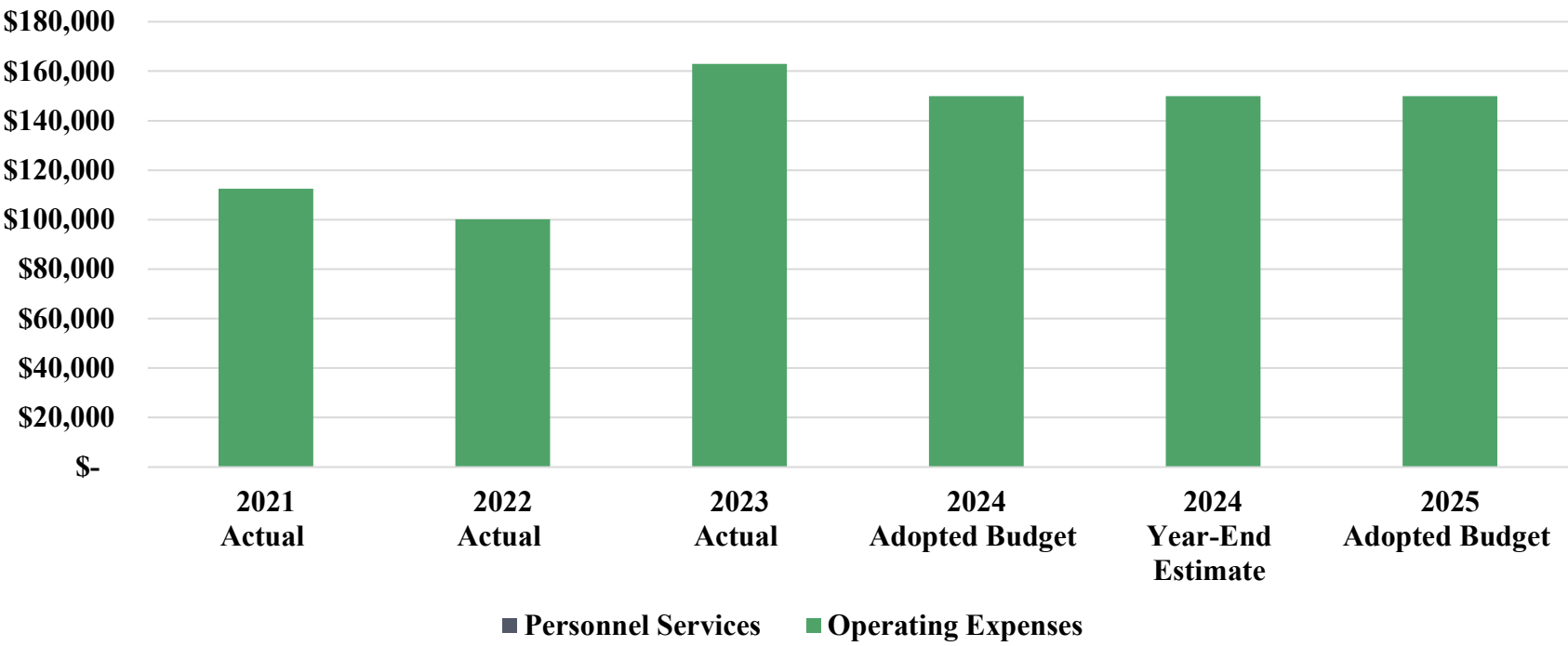
Division Budget Summary							
2025 Adopted Budget							
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
Human Resources	\$ 1,318,260	\$ 1,295,187	\$ 1,512,133	\$ 1,771,980	\$ 1,600,980	\$ 1,763,039	
Omnibus	112,578	100,086	162,931	150,000	150,000	150,000	
Total Finance Department Expenditures	\$ 1,430,837	\$ 1,395,273	\$ 1,675,064	\$ 1,921,980	\$ 1,750,980	\$ 1,913,039	



Human Resources							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 825,059	\$ 767,153	\$ 935,754	\$ 944,720	\$ 944,720	\$ 1,015,415	
61200 Salary, Overtime	-	30	-	-	-	-	
62110 Social Security	49,447	47,014	56,489	58,781	58,781	61,143	
62120 Medicare	12,041	11,083	13,634	12,858	12,858	14,226	
62260 Worker's Comp. Insurance	966	881	964	2,479	2,479	2,479	
62210 Medical Insurance	97,103	83,030	106,740	109,271	109,271	119,154	
62220 Life Insurance	2,065	1,829	2,342	2,763	2,763	2,664	
62230 Disability Insurance	2,376	2,118	2,713	2,618	2,618	1,592	
62240 Dental Insurance	3,889	3,385	3,645	4,516	4,516	4,265	
62250 Vision Insurance	857	745	644	912	912	760	
62235 Short-Term Disability Insurance	208	182	222	270	270	230	
62310 Retirement (401A)	50,954	49,134	71,654	115,914	115,914	81,233	
62345 Retirement (457) - City Match	-	6	-	-	-	-	
62270 Unemployment Insurance	270	375	369	248	248	248	
71100 Office Supplies	3,322	7,495	4,188	5,000	5,000	5,000	
71600 Non-Capital Furniture Fixtures & Equipment	11	-	-	-	-	-	
72510 Books, Magazines, Subscriptions	369	450	50	480	480	480	
72530 Dues & Memberships	7,460	7,263	11,384	25,000	14,000	25,000	
74640 Business Meetings	5,554	6,285	3,647	5,000	5,000	23,000	
74210 Professional and Consulting Services	144,739	63,744	99,170	275,000	130,000	200,000	
74620 Employee Trainings	32,243	69,830	42,801	57,000	57,000	57,000	
74265 Physical Exams	10,018	10,034	14,927	15,000	15,000	15,000	
74270 Personnel Recruitment	4,049	56,711	30,337	50,000	35,000	50,000	
74610 Learning and Education	5,476	13,507	2,205	13,000	13,000	13,000	
76100 Safety Committee	15,663	29,111	26,881	22,500	22,500	22,500	
76170 Employee Recognition	43,899	63,791	81,344	48,650	48,650	48,650	
74285 Legal Notices	189	-	32	-	-	-	
77240 FF Heart & Circ Benefit	32	-	-	-	-	-	
Total Human Resources	\$ 1,318,260	\$ 1,295,187	\$ 1,512,133	\$ 1,771,980	\$ 1,600,980	\$ 1,763,039	



Human Resources - Omnibus										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category	2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
62310 Retirement (401A)	\$	(566)	\$	-	\$	-	\$	-	\$	-
74210 Professional and Consulting Services		113,143		100,086		162,931	150,000	150,000		150,000
Total Human Resources - Omnibus	\$	112,578	\$	100,086	\$	162,931	\$	150,000	\$	150,000



INFORMATION TECHNOLOGY BUDGET SUMMARY

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.

Core services highlights include: Software asset management, print management, productivity improvement, security and risk management.

Outcomes



High-Quality
Governance

2 - 3 Year Initiatives + Major Projects / Programs

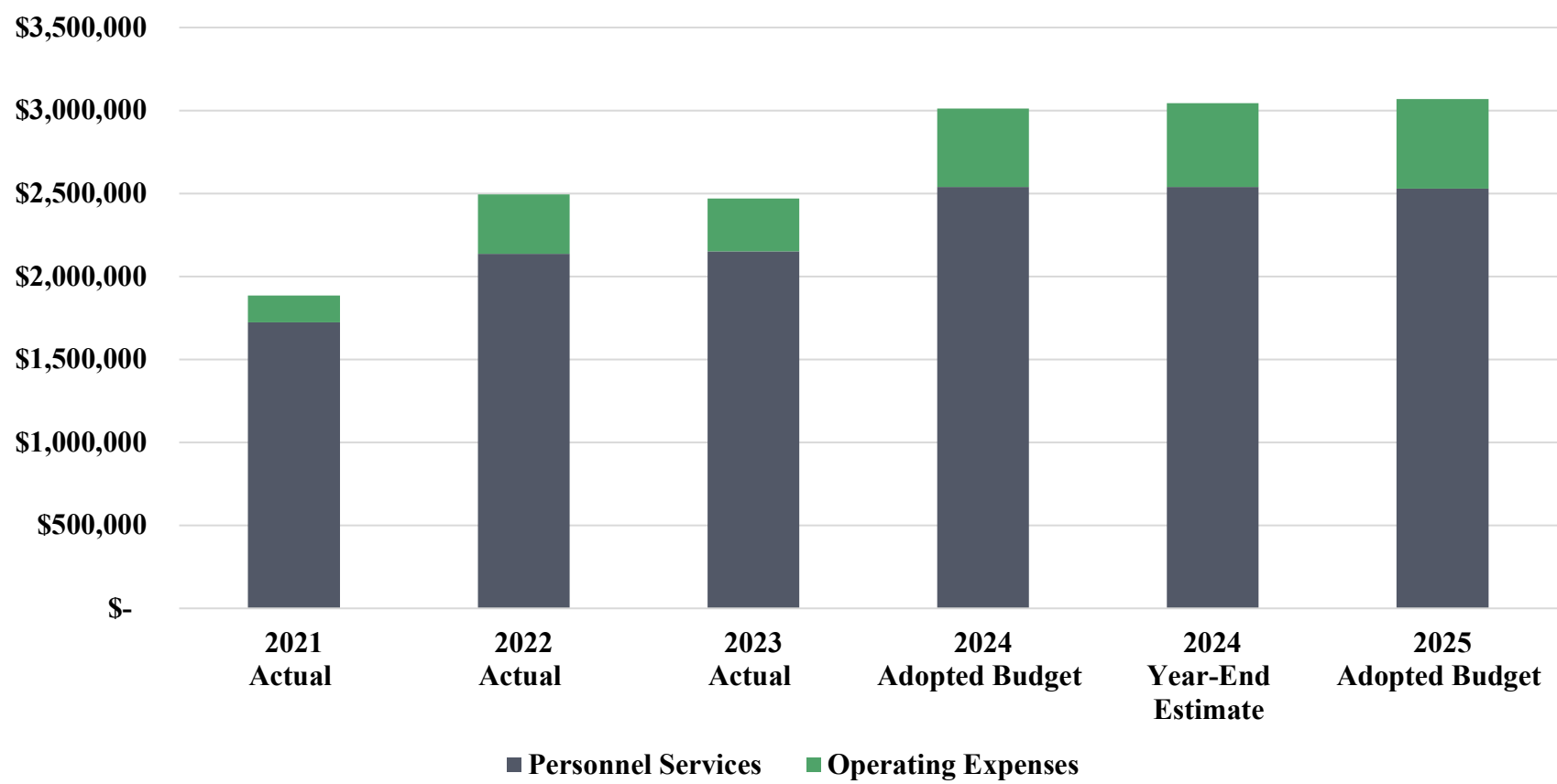
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Enhance online services and resources to meet emerging standards for accessibility.

Coordinate implementation of accessibility compliant technologies, platforms, supporting materials, and historical documents throughout City of Littleton information technology enterprise.

Information Technology				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 Goal
Productivity Improvement	Measure: Utilization of M365 applications	410K Teams chats;100K Teams soft phone calls; 10K Teams meetings; 3400 Zoom meetings	410K Teams chats;85K Teams soft phone calls; 11K Teams meetings	410K Teams chats;85K Teams soft phone calls; 11K Teams meetings
	Reason: Employee Efficiency			
Security and Risk Management	Measure: Security awareness training compliance; phishing click rate percentages; laptop encryption %	96% training compliance; 7.4% click rate; Encrypt all laptops	92% training compliance; 4.6% click rate; Encrypt all computers	96% training compliance; Decrease from prior year click rate;
	Reason: Security Improvement and Risk Mitigation			

Information Technology							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 1,375,159	\$ 1,677,902	\$ 1,628,540	\$ 1,983,919	\$ 1,983,919	\$ 1,943,914	
61200 Salary, Overtime	189	88	227	520	520	520	
62110 Social Security	82,539	99,634	99,141	115,781	115,781	118,570	
62120 Medicare	19,961	24,272	23,551	25,756	25,756	28,187	
62260 Worker's Comp. Insurance	1,482	1,463	1,186	9,109	9,109	9,109	
62210 Medical Insurance	140,939	204,045	250,622	229,740	229,740	254,649	
62220 Life Insurance	3,521	4,200	4,274	4,792	4,792	5,172	
62230 Disability Insurance	4,086	4,906	4,966	5,290	5,290	3,173	
62240 Dental Insurance	6,233	7,034	7,575	8,242	8,242	8,232	
62250 Vision Insurance	1,231	1,380	1,283	1,599	1,599	1,636	
62235 Short-Term Disability Insurance	340	382	380	433	433	432	
62310 Retirement (401A)	87,378	111,224	129,073	154,081	154,081	155,513	
62270 Unemployment Insurance	381	523	612	474	474	474	
71100 Office Supplies	7,903	2,730	3,381	4,000	4,896	4,000	
72530 Dues & Memberships	4,145	16,632	9,239	10,000	10,000	10,000	
73100 Hardware Maintenance	70,932	81,648	98,945	166,200	177,010	166,200	
74640 Business Meetings	3,834	6,476	3,244	5,000	5,000	5,000	
74210 Professional and Consulting Services	65,116	177,224	173,803	170,000	221,534	270,000	
74610 Learning and Education	9,527	72,232	30,069	118,000	85,500	85,500	
Total Information Technology	\$ 1,884,892	\$ 2,493,993	\$ 2,470,110	\$ 3,012,936	\$ 3,043,676	\$ 3,070,281	



LIBRARY BUDGET SUMMARY

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.

Core services highlights include: Programming for All Ages, Library Collection Development, Library Collection Management, Information and Technology Literacy, Welcoming Space, Littleton Immigrant Resources Center (LIRC).

Outcomes



Vibrant
Community with
Rich Culture



2 - 3 Year Initiatives + Major Projects / Programs

- 2 Develop Arts & Culture Master Plan to establish the long-term vision for promoting arts, fostering inclusivity, and enhancing quality of life through various cultural initiatives and experiences.

With consultant support, revise Library's departmental 5-year strategic plan based on needs and aspirations of the Littleton community, as determined through engagement with stakeholders.

- 4 Establish a cultural campus with enhanced connectivity and amenity zones at Littleton's Library, Museum, Ketring Park, and Gallup Park.

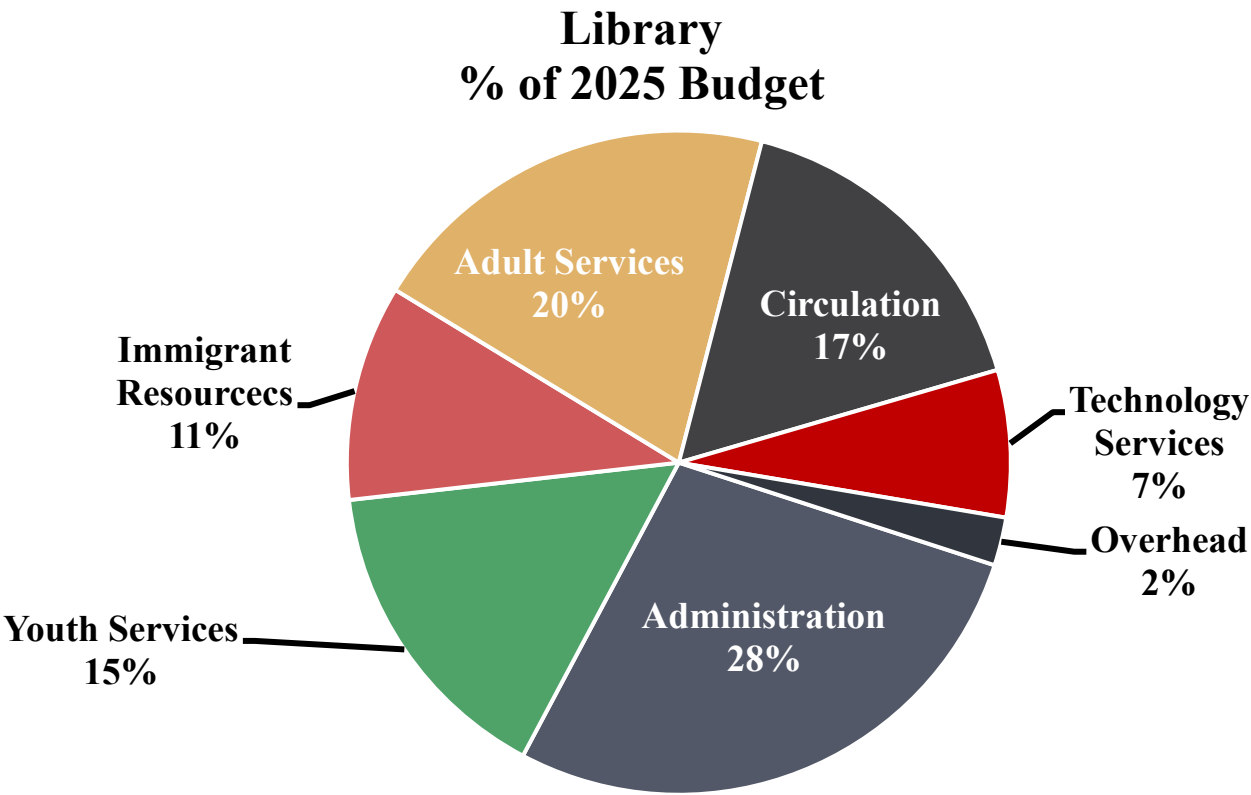
In partnership with Public Works and the Museum, provide support for the implementation of Ketring Gallup Park Master Plan (Phase 1 Design).

Library				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 Goal
Library Visits & Programming	<p>Measure: General visits, event, and program attendance, in-person and virtual.</p> <p>Reason: Demonstrate connection to public by providing access to resources and programming consistent with community needs.</p>	189,965	222,500	240,000
Collections Development	<p>Measure: Circulation of physical Library materials</p> <p>Reason: Ensure responsible use of the city’s budget to purchase relevant materials and promote lifelong learning.</p>	367,572	400,000	450,000
Online Resources	<p>Measure: Circulation and usage of digital materials including e-books, online research databases, and homework help.</p> <p>Reason: Maximize community impact by providing resources for research and homework help for schoolchildren.</p>	243,088	333,000	350,000
Information and Technology	<p>Measure: Number of patrons receiving technology and information literacy instruction including classes, one-on-one appointments, and reference resource assistance.</p> <p>Reason: Foster technology fluency, life skills attainment, and career building support to cultivate personal growth.</p>	24,909	29,175	30,000

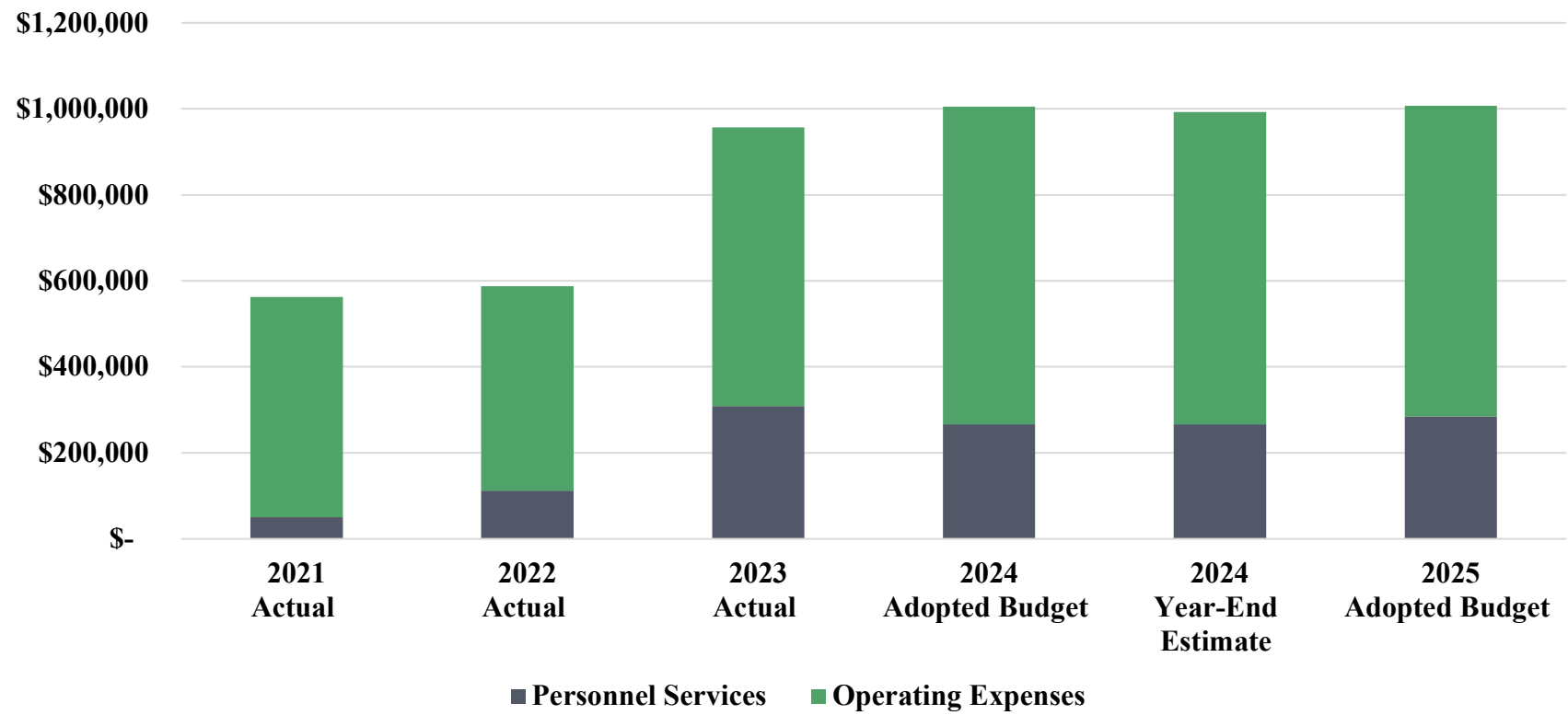
Library Department

Division Budget Summary

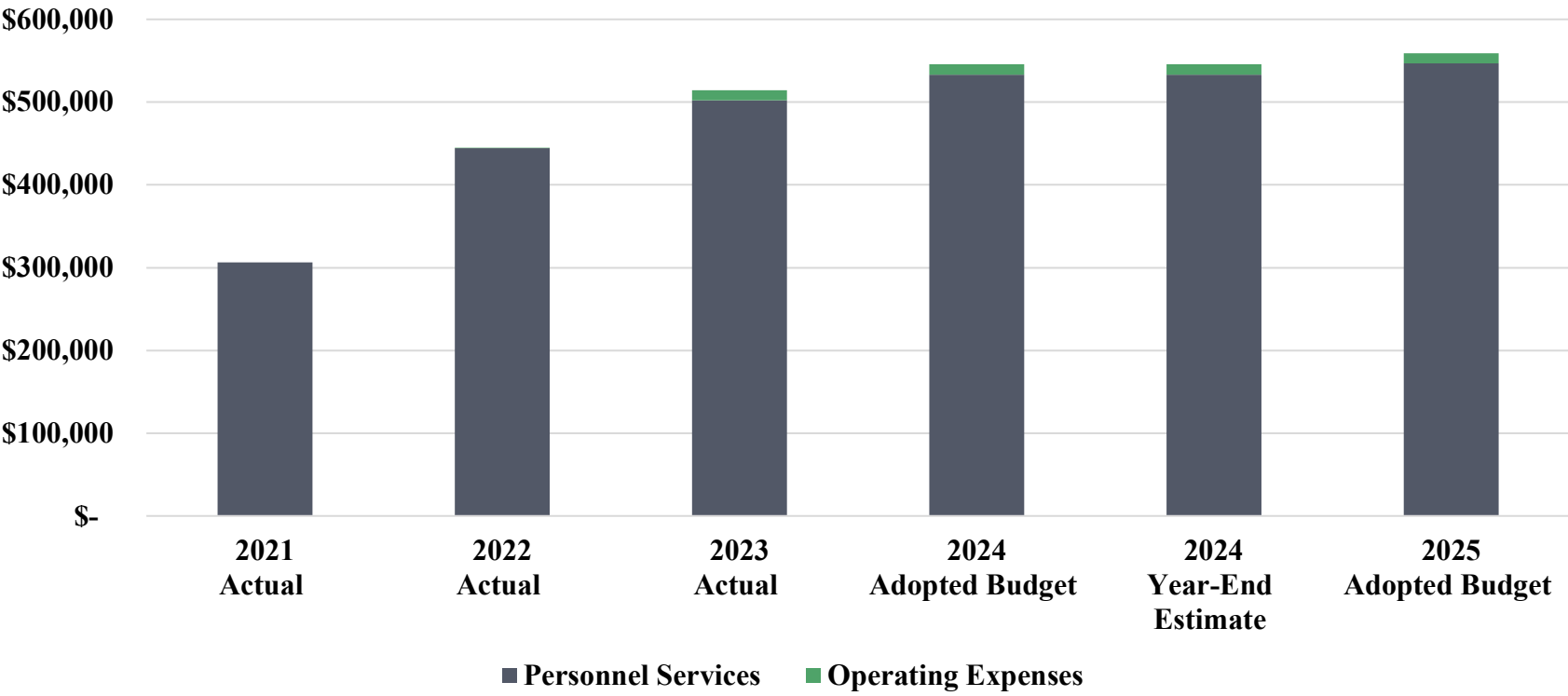
2025 Adopted Budget							
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
Administration	\$ 562,823	\$ 587,923	\$ 956,991	\$ 1,005,526	\$ 992,643	\$ 1,007,444	
Youth Services	306,460	444,597	514,492	545,662	545,662	559,233	
Immigrant Resourceecs	113,174	232,672	335,207	277,922	277,922	381,093	
Adult Services	698,247	773,806	664,815	834,630	834,630	736,789	
Circulation	341,961	384,332	450,207	407,355	407,355	597,142	
Technology Services	295,280	332,655	264,281	433,792	433,792	259,666	
Overhead	68,175	79,289	66,116	113,829	113,829	85,057	
Total Library Expenditures	\$ 2,386,120	\$ 2,835,274	\$ 3,252,110	\$ 3,618,716	\$ 3,605,833	\$ 3,626,424	



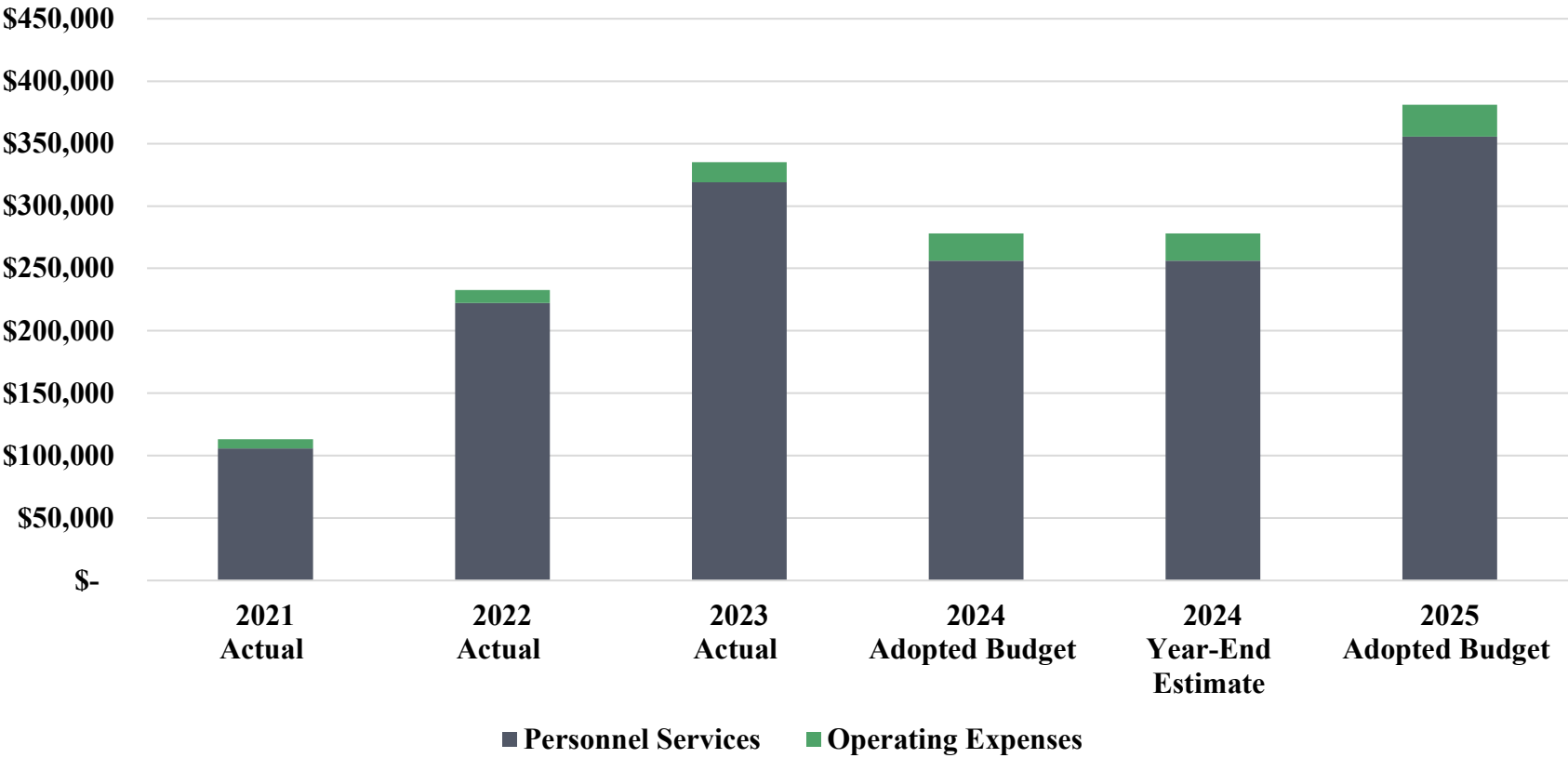
Library - Administration										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
61100 Salary, Regular	\$	35,649	\$	41,677	\$	191,180	\$	206,493	\$ 206,493	\$ 207,759
61200 Salary, Overtime		(7,245)		49,594		59,241		-	-	-
62110 Social Security		2,225		2,398		12,069		12,169	12,169	12,881
62120 Medicare		610		1,275		3,680		2,860	2,860	3,013
62260 Worker's Comp. Insurance		42		46		189		1,227	1,227	1,227
62210 Medical Insurance		18,661		15,878		28,324		25,825	25,825	42,535
62220 Life Insurance		91		103		451		525	525	563
62230 Disability Insurance		105		116		554		579	579	316
62240 Dental Insurance		497		495		747		1,101	1,101	1,193
62250 Vision Insurance		114		114		153		228	228	234
62235 Short-Term Disability Insurance		27		27		56		54	54	54
62310 Retirement (401A)		(559)		-		11,275		13,022	13,022	12,626
62345 Retirement (457) - City Match		-		21		626		1,940	1,940	1,940
62270 Unemployment Insurance		27		46		141		58	58	58
71100 Office Supplies		5,470		8,430		15,490		15,200	15,200	15,200
71600 Non-Capital Furniture Fixtures & Equipment		11,578		11,177		17,476		10,000	10,000	10,000
71130 Janitorial Supplies		5,223		6,565		7,429		7,150	7,150	7,150
72520 Collection Materials		192,267		179,697		243,945		253,995	269,373	246,495
72525 Collection Materials - Digital		73,773		90,222		86,746		81,300	81,300	85,300
72530 Dues & Memberships		1,480		1,620		957		3,000	3,000	6,000
71140 Supplies - Programming & Processing		26,411		44,360		77,909		62,600	65,239	62,600
73100 Hardware Maintenance		2,198		1,983		7,041		13,500	13,500	13,500
74360 Bank Fees		1,322		2,933		3,047		3,000	3,000	3,000
74640 Business Meetings		2,325		2,951		3,039		5,000	5,000	5,000
74210 Professional and Consulting Services		17,021		19,471		11,353		32,000	32,000	32,000
74240 Janitorial Services		18,510		25,698		73,392		43,000	79,000	79,000
74610 Learning and Education		8,924		10,392		14,906		15,500	15,500	25,500
76550 Community Outreach Programs		-		-		-		-	-	5,000
76520 Local Partnership Funding		-		502		-		-	-	-
75700 Other Equipment Maintenance		8,245		8,836		1,260		27,300	27,300	27,300
75720 Computer Licensing/Maintenance		137,831		61,298		84,314		166,900	100,000	100,000
Total Library - Administration	\$	562,823	\$	587,923	\$	956,991	\$	1,005,526	\$ 992,643	\$ 1,007,444



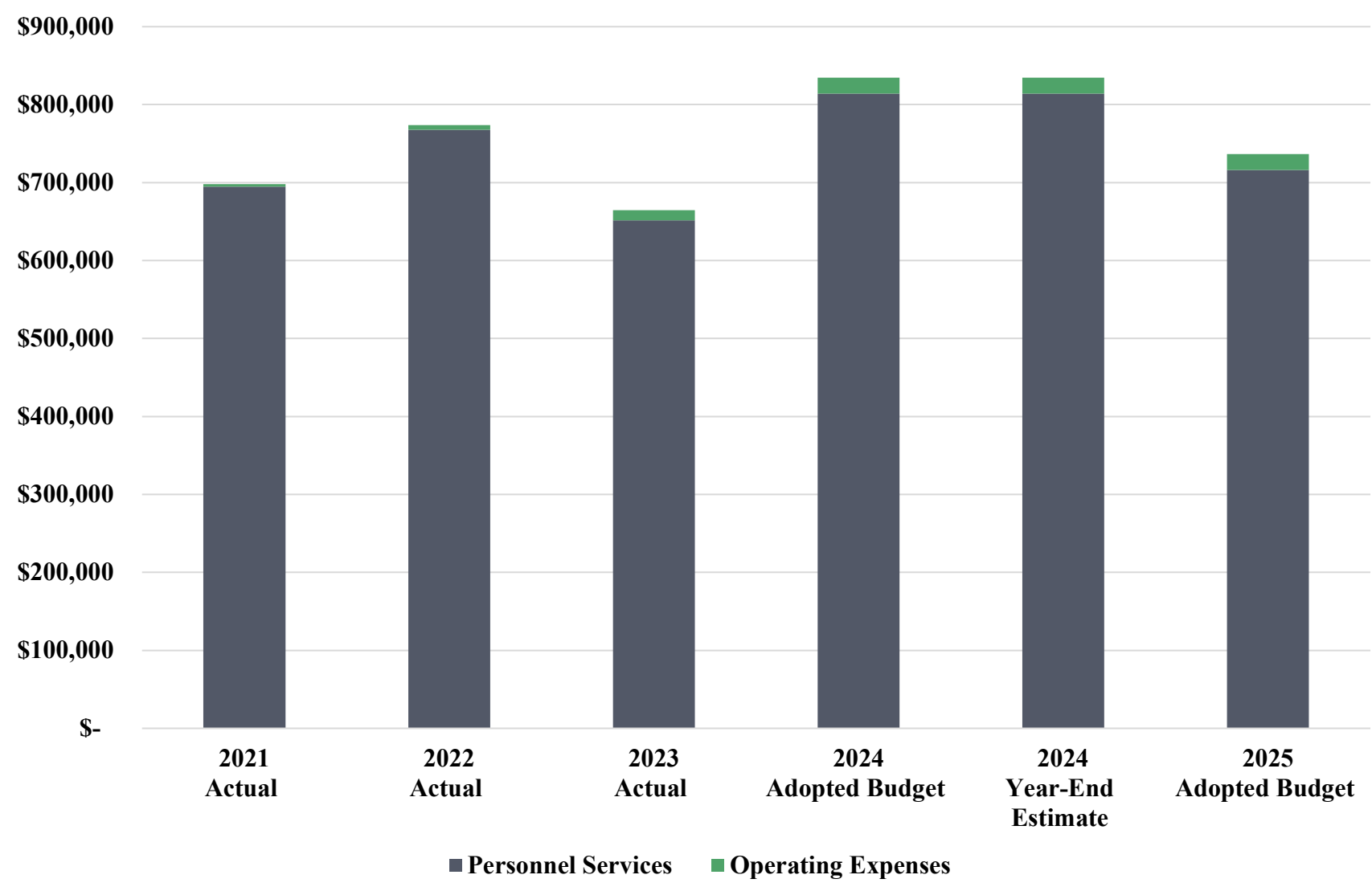
Library - Youth Services												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	242,544	\$	354,403	\$	394,916	\$	401,280	\$	401,280	\$	411,702
61200 Salary, Overtime		-		22		-		-		-		-
62110 Social Security		15,452		22,124		24,581		23,073		23,073		23,657
62120 Medicare		3,614		5,174		5,749		5,170		5,170		5,533
62260 Worker's Comp. Insurance		313		377		355		838		838		838
62210 Medical Insurance		28,191		40,305		49,428		66,320		66,320		80,030
62220 Life Insurance		542		821		928		857		857		1,029
62230 Disability Insurance		613		929		1,065		946		946		593
62240 Dental Insurance		1,423		1,903		2,577		1,932		1,932		3,768
62250 Vision Insurance		406		401		602		516		516		525
62235 Short-Term Disability Insurance		111		162		183		140		140		162
62310 Retirement (401A)		6,437		13,155		17,152		21,729		21,729		18,631
62340 Retirement (457) - PT Employees		4,307		4,064		4,325		10,096		10,096		-
62345 Retirement (457) - City Match		2,328		-		-		-		-		-
62270 Unemployment Insurance		181		272		379		265		265		265
76550 Community Outreach Programs		-		484		12,254		12,500		12,500		12,500
Total Library - Youth Services	\$	306,460	\$	444,597	\$	514,492	\$	545,662	\$	545,662	\$	559,233



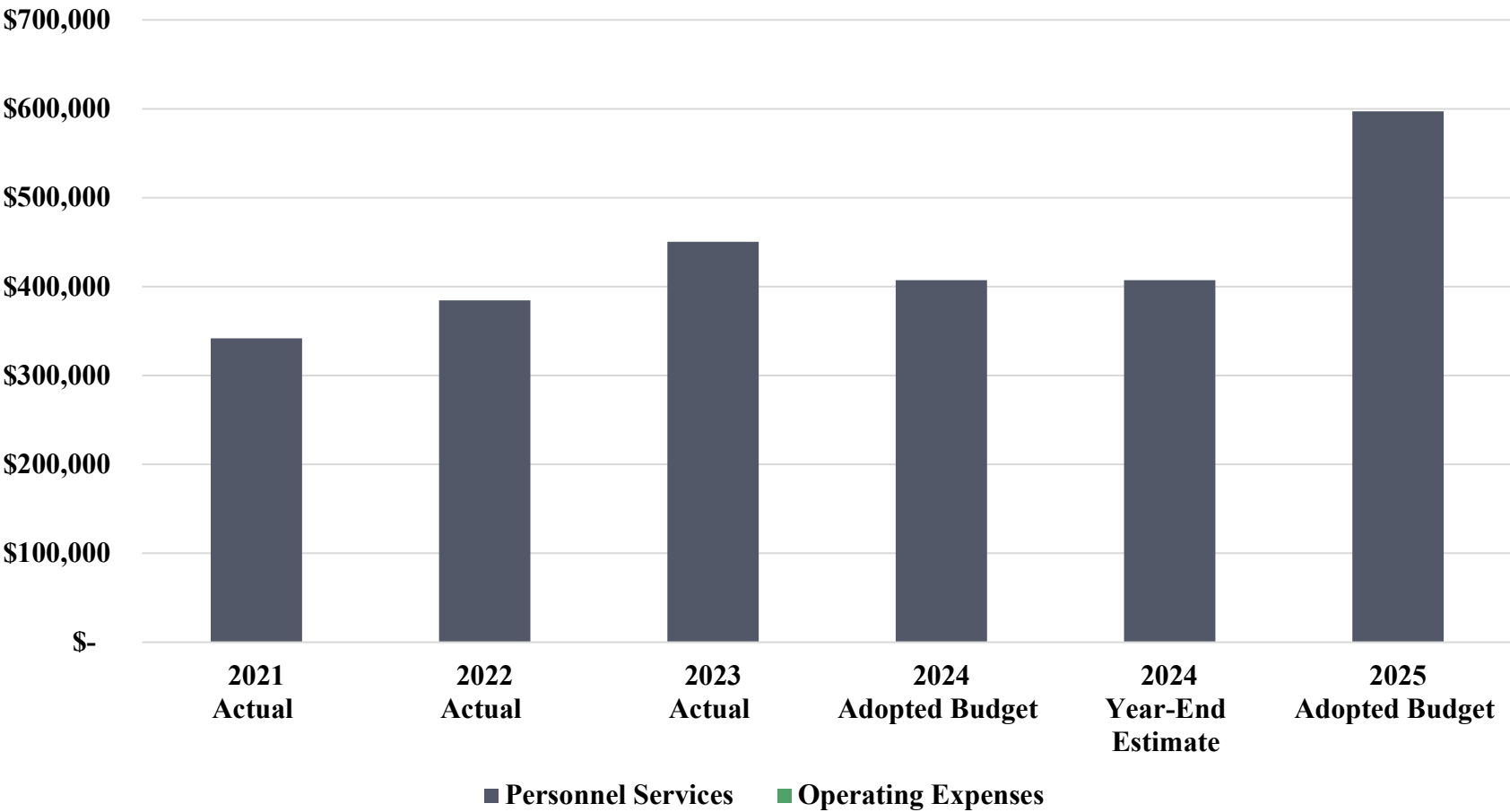
Library - Immigrant Resources												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	71,294	\$	163,654	\$	228,120	\$	185,863	\$	185,863	\$	251,740
62110 Social Security		6,254		10,257		14,318		11,648		11,648		15,608
62120 Medicare		1,463		2,399		3,349		1,629		1,629		3,650
62260 Worker's Comp. Insurance		116		174		210		1,684		1,684		1,684
62210 Medical Insurance		19,995		32,102		53,834		41,303		41,303		62,516
62220 Life Insurance		253		422		588		303		303		634
62230 Disability Insurance		290		485		675		334		334		426
62240 Dental Insurance		931		1,203		1,678		880		880		2,200
62250 Vision Insurance		201		255		306		182		182		326
62235 Short-Term Disability Insurance		48		86		121		43		43		108
62310 Retirement (401A)		4,202		9,563		15,174		12,194		12,194		16,742
62340 Retirement (457) - PT Employees		-		1,637		351		-		-		-
62345 Retirement (457) - City Match		627		-		-		-		-		-
62270 Unemployment Insurance		54		109		193		29		29		29
71100 Office Supplies		-		-		494		1,000		1,000		1,000
72510 Books, Magazines, Subscriptions		-		64		297		500		500		500
72530 Dues & Memberships		1,500		1,550		1,747		2,000		2,000		2,000
71160 Supplies - Education		162		3,156		1,228		3,000		3,000		6,600
74360 Bank Fees		500		240		772		530		530		530
74640 Business Meetings		286		467		478		1,800		1,800		1,800
74210 Professional and Consulting Services		3,570		2,996		7,160		6,000		6,000		6,000
74610 Learning and Education		145		1,211		2,402		5,000		5,000		5,000
75150 Postage & Freight		1,282		643		1,714		2,000		2,000		2,000
Total Library - Immigrant Resources	\$	113,174	\$	232,672	\$	335,207	\$	277,922	\$	277,922	\$	381,093



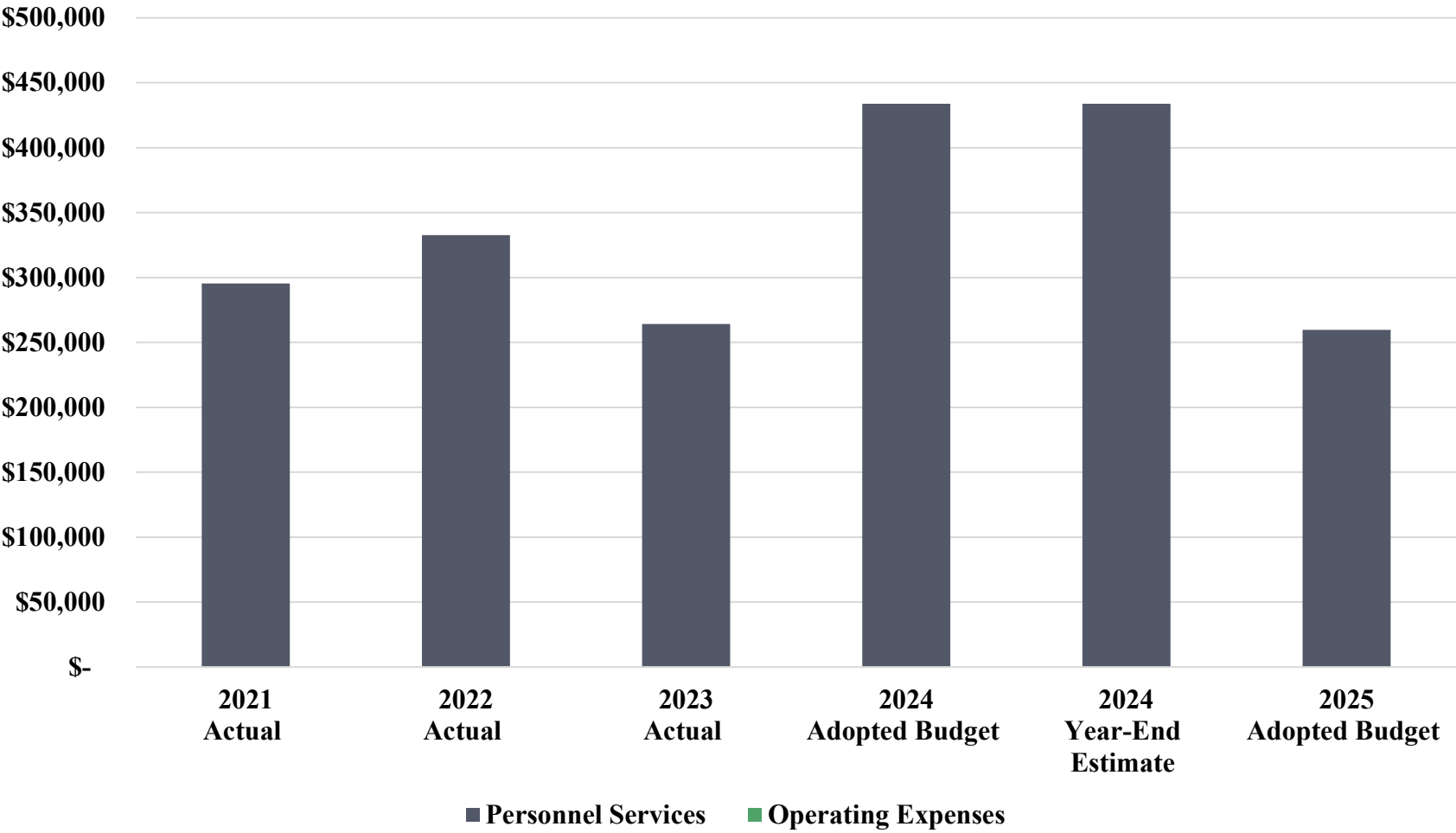
Library - Adult Services										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
61100 Salary, Regular	\$	556,024	\$	604,494	\$	499,107	\$	656,134	\$ 656,134	\$ 552,150
61200 Salary, Overtime		455		99		-		-	-	-
62110 Social Security		34,357		37,550		30,761		29,526	29,526	31,831
62120 Medicare		8,052		8,862		7,194		7,388	7,388	7,444
62260 Worker's Comp. Insurance		690		686		459		2,043	2,043	2,043
62210 Medical Insurance		59,082		71,644		75,095		71,633	71,633	75,945
62220 Life Insurance		1,313		1,478		1,159		1,245	1,245	1,392
62230 Disability Insurance		1,346		1,657		1,330		1,374	1,374	930
62240 Dental Insurance		3,056		3,288		3,016		3,853	3,853	3,816
62250 Vision Insurance		615		741		549		798	798	818
62235 Short-Term Disability Insurance		206		221		196		216	216	216
62310 Retirement (401A)		26,909		33,297		30,029		34,304	34,304	39,325
62340 Retirement (457) - PT Employees		2,603		2,738		209		5,237	5,237	-
62345 Retirement (457) - City Match		42		684		1,939		-	-	-
62270 Unemployment Insurance		264		391		458		379	379	379
76540 Senior & Youth Outreach		3,234		5,977		13,316		20,500	20,500	20,500
Total Library - Adult Services	\$	698,247	\$	773,806	\$	664,815	\$	834,630	\$ 834,630	\$ 736,789



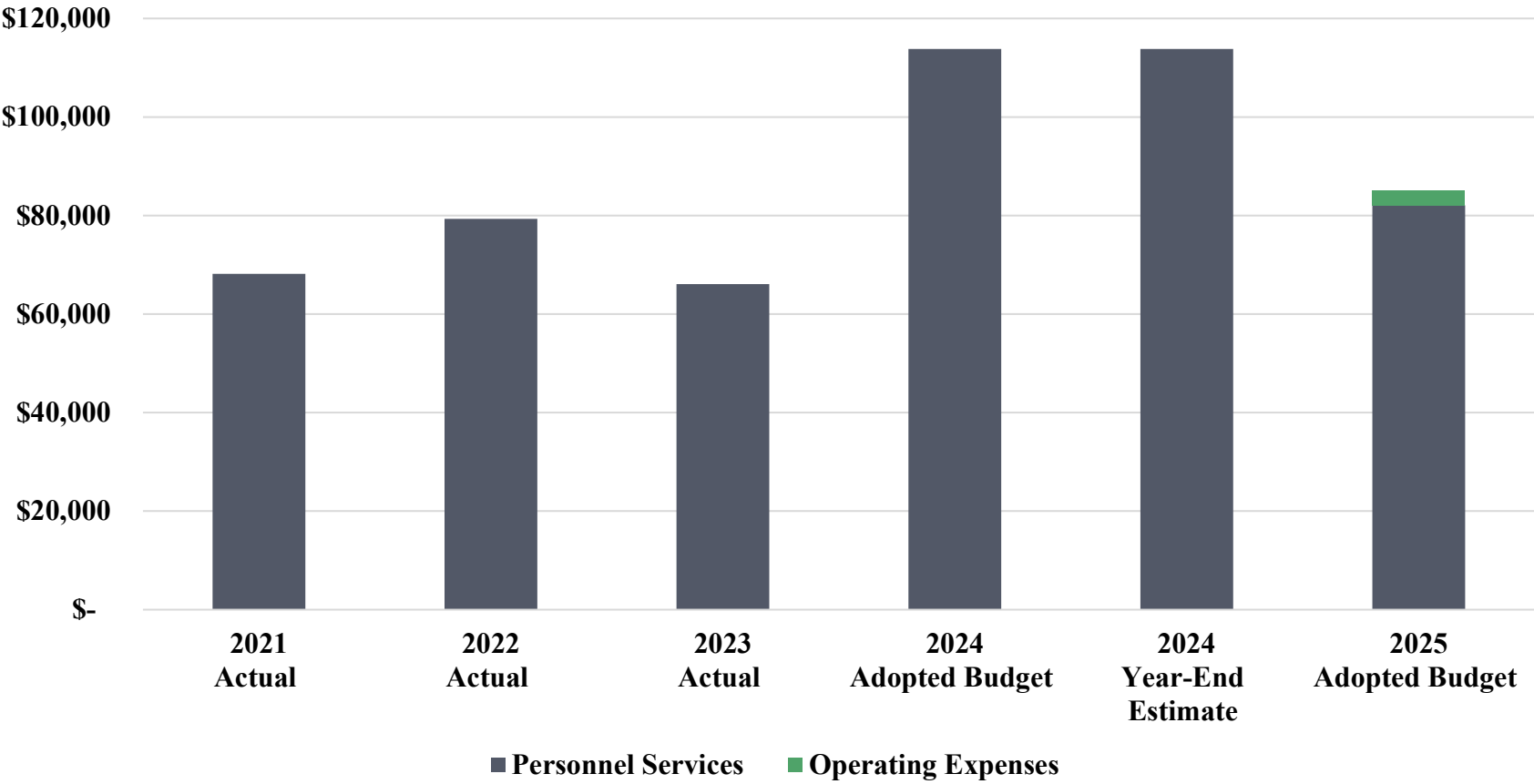
Library - Ciculation												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	257,815	\$	297,769	\$	340,379	\$	322,675	\$	322,675	\$	449,506
62110 Social Security		16,500		18,964		21,482		18,470		18,470		25,527
62120 Medicare		3,859		4,435		5,024		3,922		3,922		5,970
62260 Worker's Comp. Insurance		764		289		304		1,374		1,374		-
62210 Medical Insurance		49,472		50,054		65,177		46,675		46,675		95,779
62220 Life Insurance		526		618		750		631		631		994
62230 Disability Insurance		2,993		708		861		697		697		667
62240 Dental Insurance		2,610		2,653		3,407		2,222		2,222		3,854
62250 Vision Insurance		513		515		631		449		449		701
62235 Short-Term Disability Insurance		216		238		255		216		216		270
62310 Retirement (401A)		1,160		2,496		6,507		8,287		8,287		13,379
62340 Retirement (457) - PT Employees		5,255		4,902		4,835		1,242		1,242		-
62345 Retirement (457) - City Match		11		310		181		-		-		-
62270 Unemployment Insurance		268		381		415		495		495		495
Total Library - Ciculation	\$	341,961	\$	384,332	\$	450,207	\$	407,355	\$	407,355	\$	597,142



Library - Technical Services													
Expenditures by Line Item													
2025 Adopted Budget													
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget			
61100 Salary, Regular	\$	226,896	\$	255,824	\$	197,640	\$	327,461	\$	327,461	\$	196,594	
62110 Social Security		14,089		15,934		12,321		20,236		20,236		12,189	
62120 Medicare		3,295		3,726		2,882		4,175		4,175		2,851	
62260 Worker's Comp. Insurance		266		266		170		1,316		1,316		-	
62210 Medical Insurance		32,036		34,896		32,019		52,576		52,576		29,216	
62220 Life Insurance		597		686		532		777		777		535	
62230 Disability Insurance		685		787		611		858		858		357	
62240 Dental Insurance		1,980		1,980		1,692		2,574		2,574		1,610	
62250 Vision Insurance		456		456		369		539		539		351	
62235 Short-Term Disability Insurance		108		108		85		135		135		81	
62310 Retirement (401A)		14,763		17,855		15,811		22,990		22,990		15,727	
62270 Unemployment Insurance		109		136		149		155		155		155	
Total Library - Technical Services		\$	295,280	\$	332,655	\$	264,281	\$	433,792	\$	433,792	\$	259,666



Library - Overhead												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	50,670	\$	60,053	\$	42,894	\$	91,697	\$	91,697	\$	55,887
62110 Social Security		3,160		3,350		3,068		3,586		3,586		3,465
62120 Medicare		739		783		717		802		802		810
62260 Worker's Comp. Insurance		1,193		1,486		1,128		2,773		2,773		-
62210 Medical Insurance		8,009		8,724		13,970		9,160		9,160		16,253
62220 Life Insurance		135		143		119		149		149		151
62230 Disability Insurance		154		165		136		165		165		100
62240 Dental Insurance		495		495		479		550		550		597
62250 Vision Insurance		114		114		95		114		114		117
62235 Short-Term Disability Insurance		27		27		23		27		27		27
62310 Retirement (401A)		3,348		3,741		3,431		4,627		4,627		4,471
62410 Uniform Allowance		103		173		-		150		150		150
62270 Unemployment Insurance		27		34		56		29		29		29
71200 Supplies - Building Materials		-		-		-		-		-		3,000
Total Library - Overhead	\$	68,175	\$	79,289	\$	66,116	\$	113,829	\$	113,829	\$	85,057



MUNICIPAL COURT BUDGET SUMMARY

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

Core services highlights include: Judicial Hearings, Judicial Services, Local Partnership, Court Security.

Outcomes



Safe Community

2 - 3 Year Initiatives + Major Projects / Programs

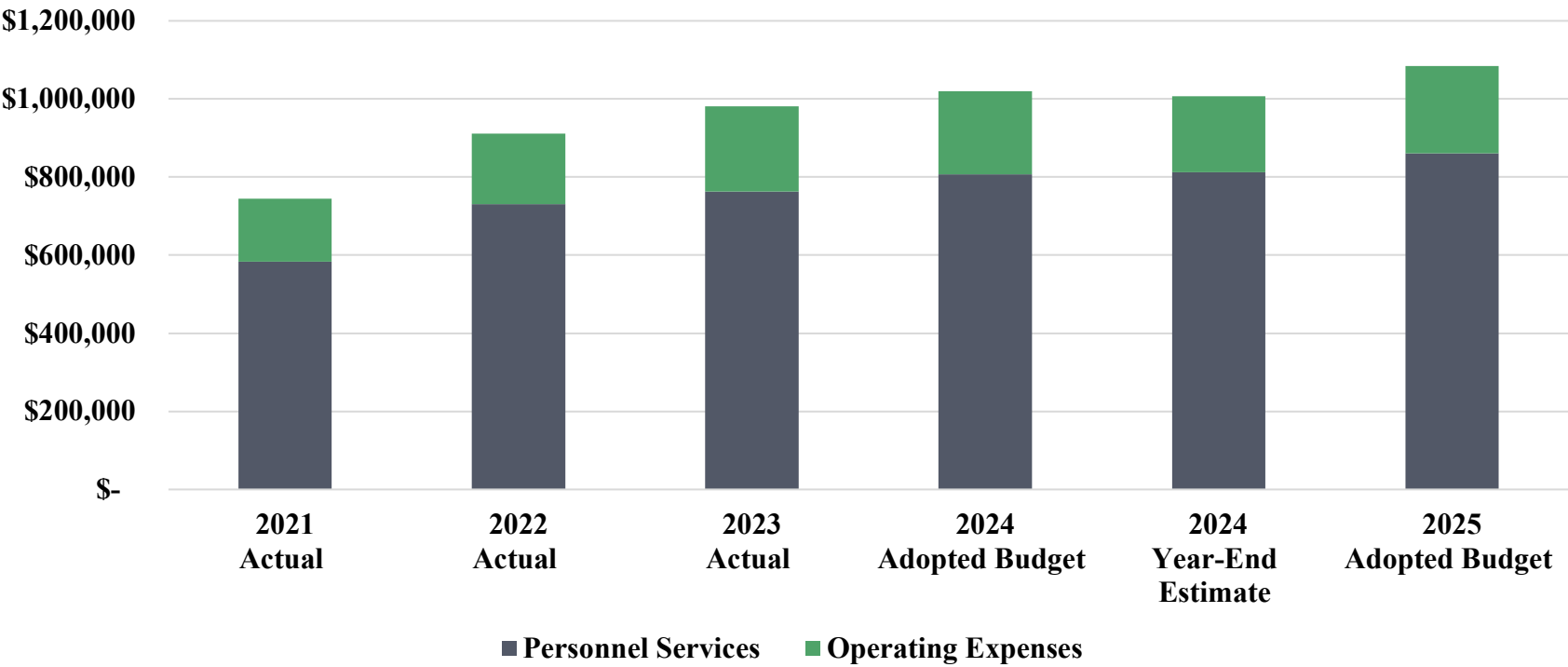
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Develop the restorative justice program to reduce recidivism and promote a comprehensive approach to justice for the community.

Community Outreach with local partners to create community service options, additional resources at the courthouse, and warrant amnesty outreach at local events.

Municipal Court				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 Goal
Judicial Hearings	Measure: Case Disposition Rate (Ratio of New Cases to Closed Cases) Reason: Effective Caseload Management	97%	99%	95%
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												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	463,814	\$	573,507	\$	592,616	\$	631,634	\$	636,634	\$	653,847
61200 Salary, Overtime		-		-		446		1,248		1,248		1,248
62110 Social Security		28,546		35,247		36,359		38,552		38,552		40,229
62120 Medicare		6,676		8,243		8,503		8,746		8,746		9,408
62260 Worker's Comp. Insurance		3,173		2,952		2,961		5,821		5,821		5,821
62210 Medical Insurance		52,129		70,385		74,901		70,432		70,432		98,246
62220 Life Insurance		1,001		1,373		1,597		1,297		1,297		1,514
62230 Disability Insurance		1,146		1,576		1,834		1,431		1,431		969
62240 Dental Insurance		2,586		3,094		3,339		3,303		3,303		3,870
62250 Vision Insurance		569		674		702		684		684		793
62235 Short-Term Disability Insurance		162		196		216		189		189		189
62310 Retirement (401A)		21,538		31,375		37,163		41,178		41,178		44,737
62340 Retirement (457) - PT Employees		1,966		2,037		2,119		2,109		2,109		-
62270 Unemployment Insurance		190		306		326		233		233		233
71100 Office Supplies		3,381		2,421		6,455		4,100		4,100		4,100
72510 Books, Magazines, Subscriptions		-		474		906		600		600		900
72530 Dues & Memberships		245		840		800		2,200		2,200		2,200
73100 Hardware Maintenance		190		-		-		1,000		1,000		1,000
74120 Collection Fees		3,228		1,710		911		-		-		-
74360 Bank Fees		3,401		6,679		8,663		-		-		9,000
74640 Business Meetings		151		1,180		1,335		1,150		1,150		1,150
74210 Professional and Consulting Services		91,128		102,496		126,882		146,739		146,739		147,739
74460 Judicial Services		20,052		23,575		13,134		37,100		25,000		37,100
74410 Defense Counsel First Appearance		35,075		33,225		45,275		-		-		-
74430 Special Legal Services		1,510		1,583		2,309		8,000		2,500		8,000
74610 Learning and Education		2,487		6,179		10,905		11,750		11,750		11,750
76110 Jury Fees		444		270		307		500		500		500
Total Municipal Court	\$	744,790	\$	911,595	\$	980,966	\$	1,019,996	\$	1,007,396	\$	1,084,543



MUSEUM BUDGET SUMMARY

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.

Core services highlights include: Museum Patron Engagement, Living History, Artifact Management & Conservation, Facility Grounds & Maintenance, Custodial.

Outcomes



Vibrant
Community with
Rich Culture



2 - 3 Year Initiatives + Major Projects / Programs

- 2 Develop Arts & Culture Master Plan to establish the long-term vision for promoting arts, fostering inclusivity, and enhancing quality of life through various cultural initiatives and experiences.

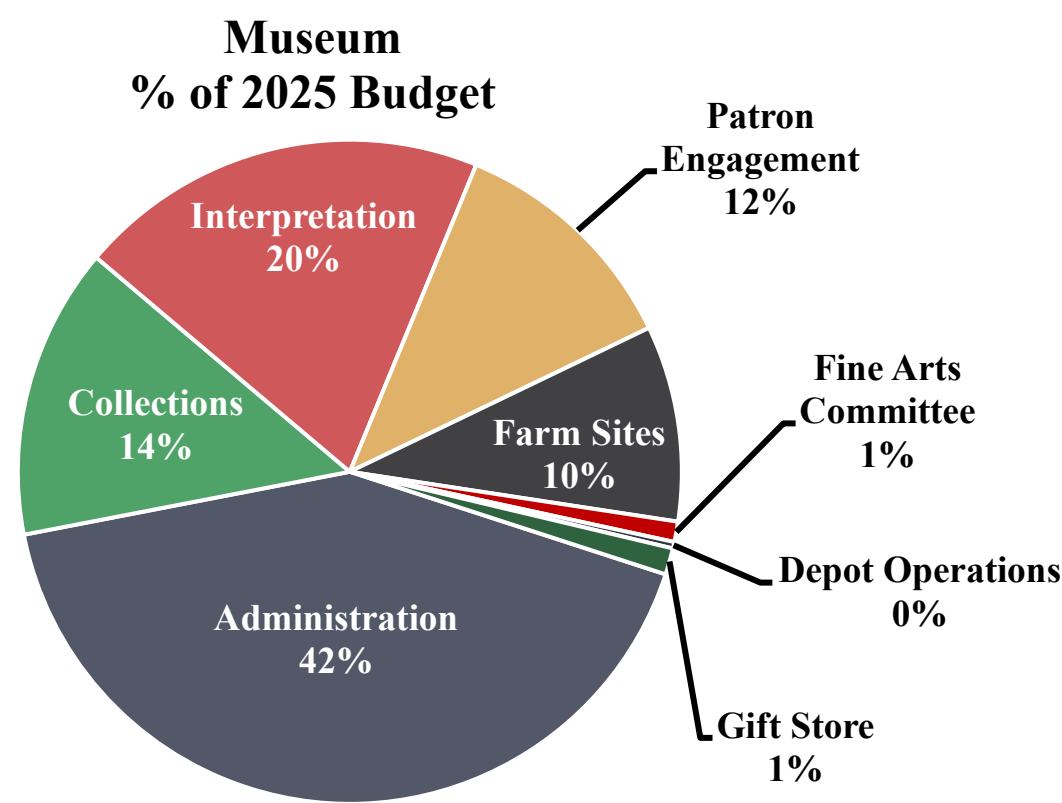
Plan will align with the City's commitment to the arts, culture, and heritage initiatives in addition to strengthening the profile of the Littleton creative community.

- 4 Establish a cultural campus with enhanced connectivity and amenity zones at Littleton's Library, Museum, Ketrington Park, and Gallup Park.

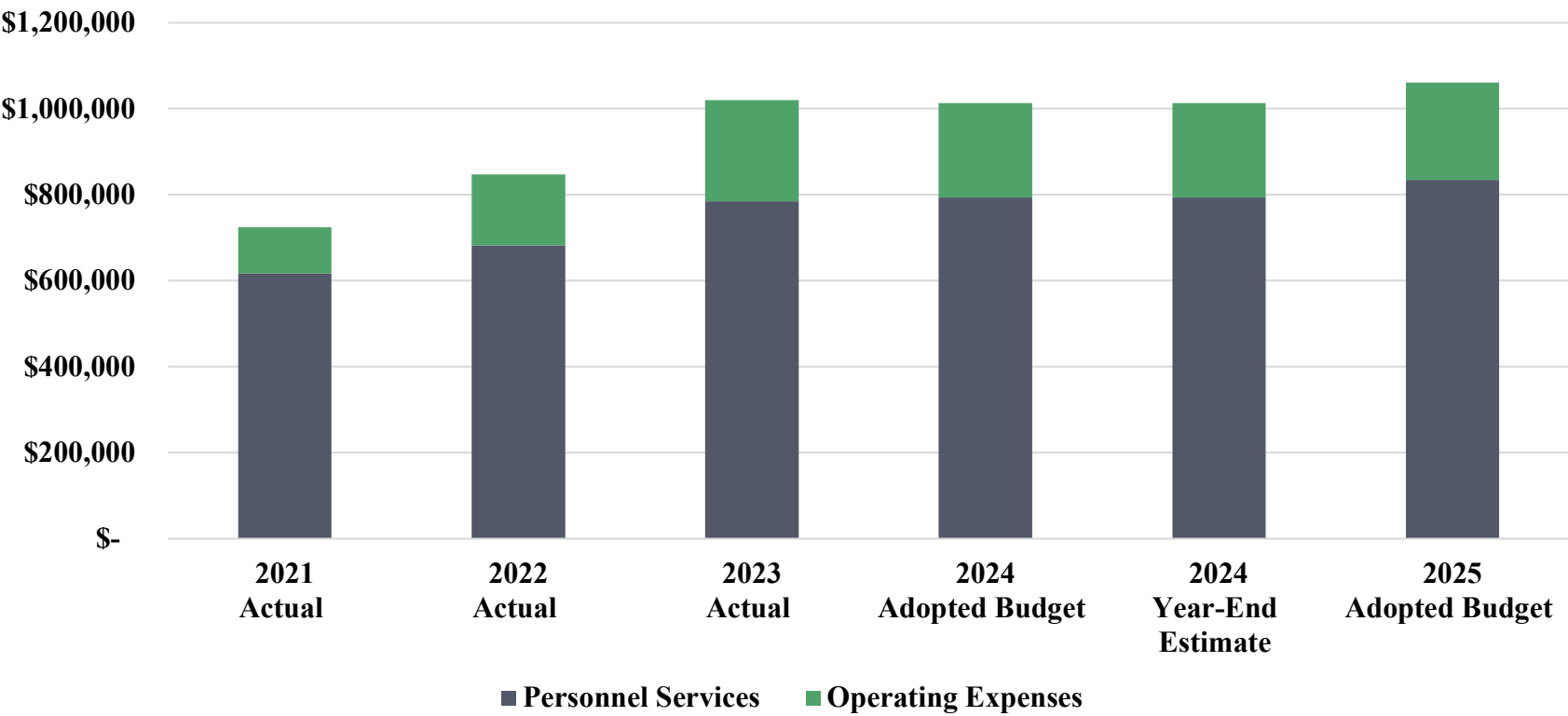
In partnership with Public Works and the Library, provide support for the implementation of Ketrington Gallup Park Master Plan (Phase 1 Design).

Museum				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 Goal
Museum Exhibits, Events & Programming	<p>Measure: In person and virtual attendance</p> <p>Reason: Build community infrastructure through museum content by providing physical/virtual access to resources consistent with community needs. Deliver excellent customer service.</p>	199,948* *123,788 in person; 76,160 virtual	203,000	205,000
Digitization of Collections	<p>Measure: Percentage increase of 65,000 object collection made</p> <p>Reason: Continue to improve accessibility of collection materials via the City/Museum website. Deliver excellent customer service.</p>	3%	3%	4%
Digitization of Collections	<p>Measure: Event participation</p> <p>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.</p>	34,859	35,000	38,000
Patron Engagement	<p>Measure: Percentage of visitors who say the Museum contributes to the quality of life in their community</p> <p>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.</p>	66.20%	61.10%	

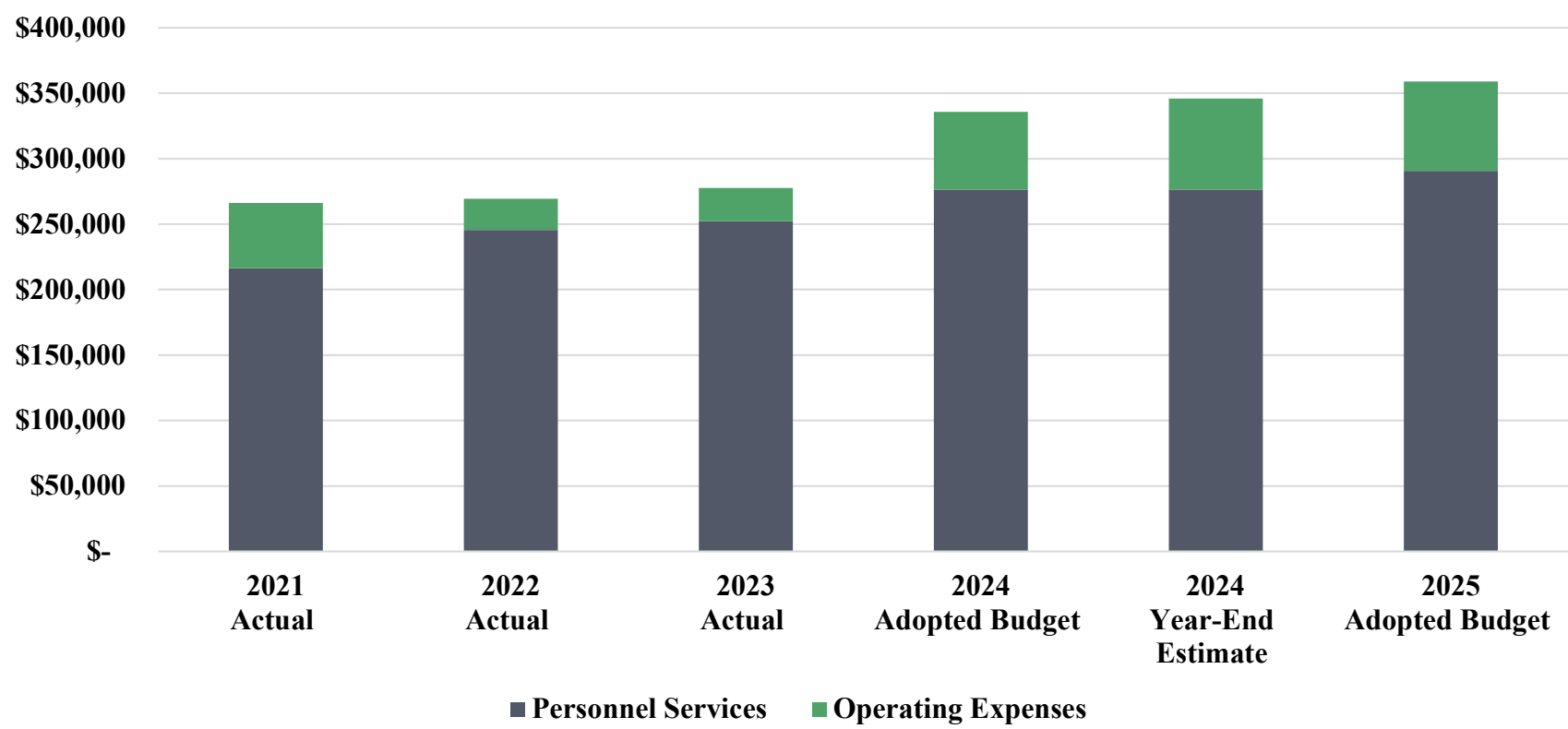
Museum Department							
Division Budget Summary							
2025 Adopted Budget							
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
Administration	\$ 724,212	\$ 846,952	\$ 1,019,811	\$ 1,013,330	\$ 1,013,330	\$ 1,060,727	
Collections	266,318	269,475	277,580	335,764	345,764	359,057	
Interpretation	178,131	389,091	493,477	439,325	439,325	506,934	
Patron Engagement	152,874	173,403	246,884	275,289	292,789	294,330	
Farm Sites	184,643	156,941	173,963	218,940	231,440	241,172	
Fine Arts Committee	2,917	9,269	18,182	25,000	25,000	25,000	
Depot Operations	-	275	3,965	8,000	14,400	8,000	
Gift Store	17,125	32,036	27,932	32,600	29,000	32,600	
Total Museum Expenditures	\$ 1,526,220	\$ 1,877,443	\$ 2,261,793	\$ 2,348,248	\$ 2,391,048	\$ 2,527,820	



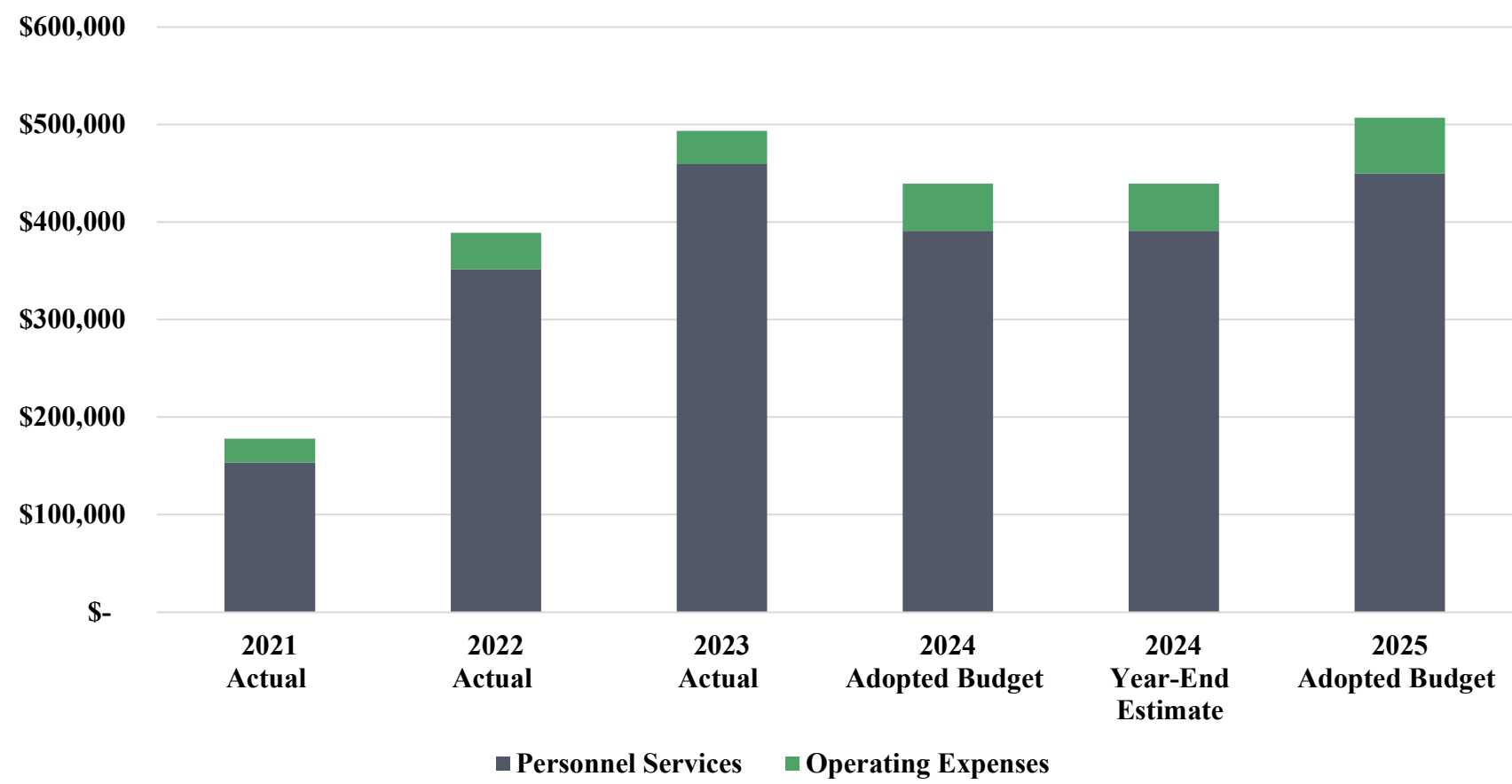
Museum - Administration							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 469,972	\$ 511,041	\$ 580,504	\$ 598,199	\$ 598,199	\$ 632,264	
61200 Salary, Overtime	8,695	3,866	3,600	3,768	3,768	3,768	
62110 Social Security	29,857	31,781	36,047	34,527	34,527	39,200	
62120 Medicare	6,983	7,433	8,430	7,833	7,833	9,168	
62260 Worker's Comp. Insurance	7,274	5,986	6,146	10,828	10,828	10,828	
62210 Medical Insurance	60,620	84,266	104,315	92,381	92,381	87,945	
62220 Life Insurance	1,139	1,293	1,401	1,458	1,458	1,716	
62230 Disability Insurance	1,308	1,484	1,608	1,610	1,610	1,105	
62240 Dental Insurance	3,627	3,716	4,105	3,853	3,853	4,527	
62250 Vision Insurance	808	820	866	798	798	947	
62235 Short-Term Disability Insurance	206	224	240	189	189	270	
62310 Retirement (401A)	25,235	29,863	35,938	37,682	37,682	41,985	
62340 Retirement (457) - PT Employees	-	160	-	-	-	-	
62345 Retirement (457) - City Match	-	-	686	-	-	-	
62410 Uniform Allowance	663	-	-	300	300	300	
62270 Unemployment Insurance	263	351	448	204	204	204	
71100 Office Supplies	7,790	5,703	4,098	7,200	7,200	8,000	
71600 Non-Capital Furniture Fixtures & Equipment	253	4,528	6,821	8,000	8,000	8,000	
71130 Janitorial Supplies	5,642	10,786	9,975	16,000	16,000	16,000	
71200 Supplies - Building Materials	9,287	13,039	15,438	20,000	20,000	20,000	
71250 Supplies - Repair & Maintenance	774	954	1,054	1,100	1,100	1,100	
72510 Books, Magazines, Subscriptions	614	442	501	500	500	500	
72530 Dues & Memberships	6,769	8,620	8,321	9,500	9,500	9,500	
74360 Bank Fees	29	-	-	1,000	1,000	1,000	
74640 Business Meetings	1,758	1,593	2,865	3,500	3,500	5,500	
74210 Professional and Consulting Services	19,656	40,354	97,419	24,000	24,000	24,000	
71710 Uniforms	1,167	1,551	2,123	1,900	1,900	2,900	
74610 Learning and Education	2,588	10,182	5,710	9,500	9,500	12,500	
76590 Fine Arts Committee Events	4,116	8,173	5,404	15,900	15,900	15,900	
74290 Printing & Design	(37)	4,000	6,429	10,000	10,000	10,000	
75100 Rentals	438	-	535	1,000	1,000	1,000	
75700 Other Equipment Maintenance	107	38	161	600	600	600	
75710 Alarm Monitoring & Maintenance	-	8,448	9,167	15,000	15,000	15,000	
75800 Building & Property Maint & Repair	46,615	46,258	59,454	75,000	75,000	75,000	
Total Museum - Administration	\$ 724,212	\$ 846,952	\$ 1,019,811	\$ 1,013,330	\$ 1,013,330	\$ 1,060,727	



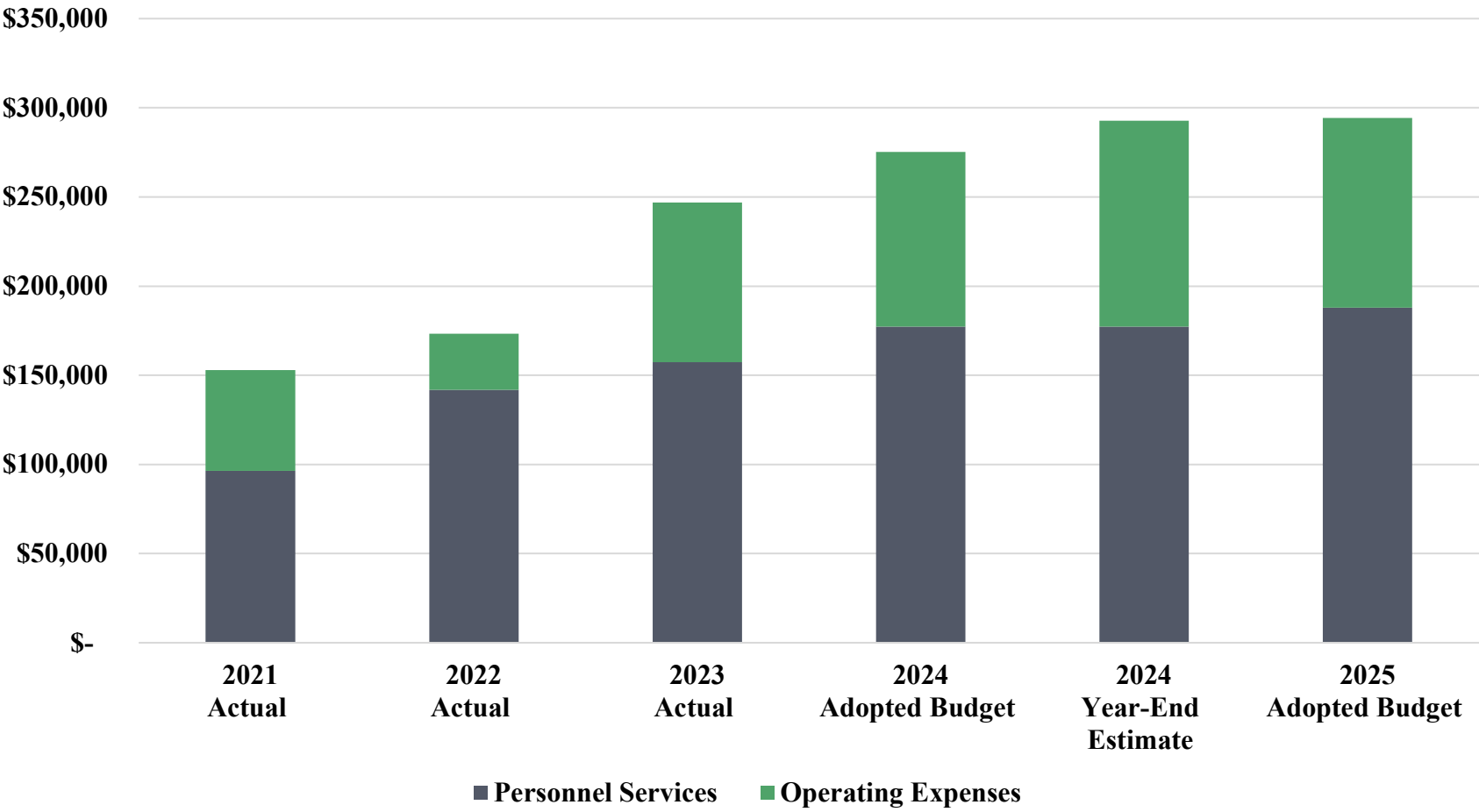
Museum - Collections												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	165,418	\$	188,513	\$	190,168	\$	206,653	\$	206,653	\$	217,906
61200 Salary, Overtime		286		131		124		1,076		1,076		1,076
62110 Social Security		10,302		11,762		11,802		12,812		12,812		13,510
62120 Medicare		2,409		2,751		2,760		3,418		3,418		3,160
62260 Worker's Comp. Insurance		194		196		175		5,187		5,187		5,187
62210 Medical Insurance		24,027		26,172		28,895		27,481		27,481		29,216
62220 Life Insurance		439		500		509		472		472		592
62230 Disability Insurance		505		574		585		522		522		398
62240 Dental Insurance		1,485		1,485		1,507		1,651		1,651		1,610
62250 Vision Insurance		342		342		329		342		342		351
62235 Short-Term Disability Insurance		81		81		76		81		81		81
62310 Retirement (401A)		10,721		13,038		15,177		16,532		16,532		17,433
62270 Unemployment Insurance		82		102		142		87		87		87
71130 Janitorial Supplies		-		1,137		-		-		-		-
72510 Books, Magazines, Subscriptions		-		119		233		600		600		600
71170 Supplies - Collections		8,543		5,310		10,238		16,150		16,150		16,150
74640 Business Meetings		-		-		10		-		-		-
74210 Professional and Consulting Services		28,000		9,815		8,376		14,500		14,500		14,500
74610 Learning and Education		10,414		3,536		2,313		8,000		8,000		10,000
75400 Collections Lease		2,110		-		1,070		2,200		2,200		2,200
76190 Collections Acquisitions		962		3,910		3,091		8,000		8,000		15,000
78100 Capital - Building Improvements		-		-		-		10,000		20,000		10,000
Total Museum - Collections	\$	266,318	\$	269,475	\$	277,580	\$	335,764	\$	345,764	\$	359,057



Museum - Interpretation												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	121,158	\$	239,462	\$	305,247	\$	274,720	\$	274,720	\$	302,309
61200 Salary, Overtime		(62)		720		1,195		2,153		2,153		2,153
62110 Social Security		7,661		14,915		19,300		17,032		17,032		18,743
62120 Medicare		1,831		3,488		4,514		2,458		2,458		4,383
62260 Worker's Comp. Insurance		5,785		8,086		8,876		8,474		8,474		8,474
62210 Medical Insurance		9,066		70,019		98,566		65,954		65,954		102,314
62220 Life Insurance		299		518		601		443		443		820
62230 Disability Insurance		343		595		690		489		489		551
62240 Dental Insurance		433		1,825		2,386		1,651		1,651		2,386
62250 Vision Insurance		179		488		585		272		272		584
62235 Short-Term Disability Insurance		72		100		108		81		81		135
62310 Retirement (401A)		2,400		5,020		6,362		13,473		13,473		6,911
62340 Retirement (457) - PT Employees		1,884		4,105		8,379		3,754		3,754		-
62345 Retirement (457) - City Match		2,205		2,435		2,570		-		-		-
62270 Unemployment Insurance		59		124		234		146		146		146
72510 Books, Magazines, Subscriptions		205		453		538		500		500		500
71160 Supplies - Education		16,438		17,513		20,126		20,700		20,700		28,000
74210 Professional and Consulting Services		1,511		2,029		1,662		4,000		4,000		5,500
74610 Learning and Education		2,154		10,047		5,979		7,500		7,500		7,500
76610 Educational Programs		4,511		7,148		5,559		15,525		15,525		15,525
Total Museum - Interpretation	\$	178,131	\$	389,091	\$	493,477	\$	439,325	\$	439,325	\$	506,934



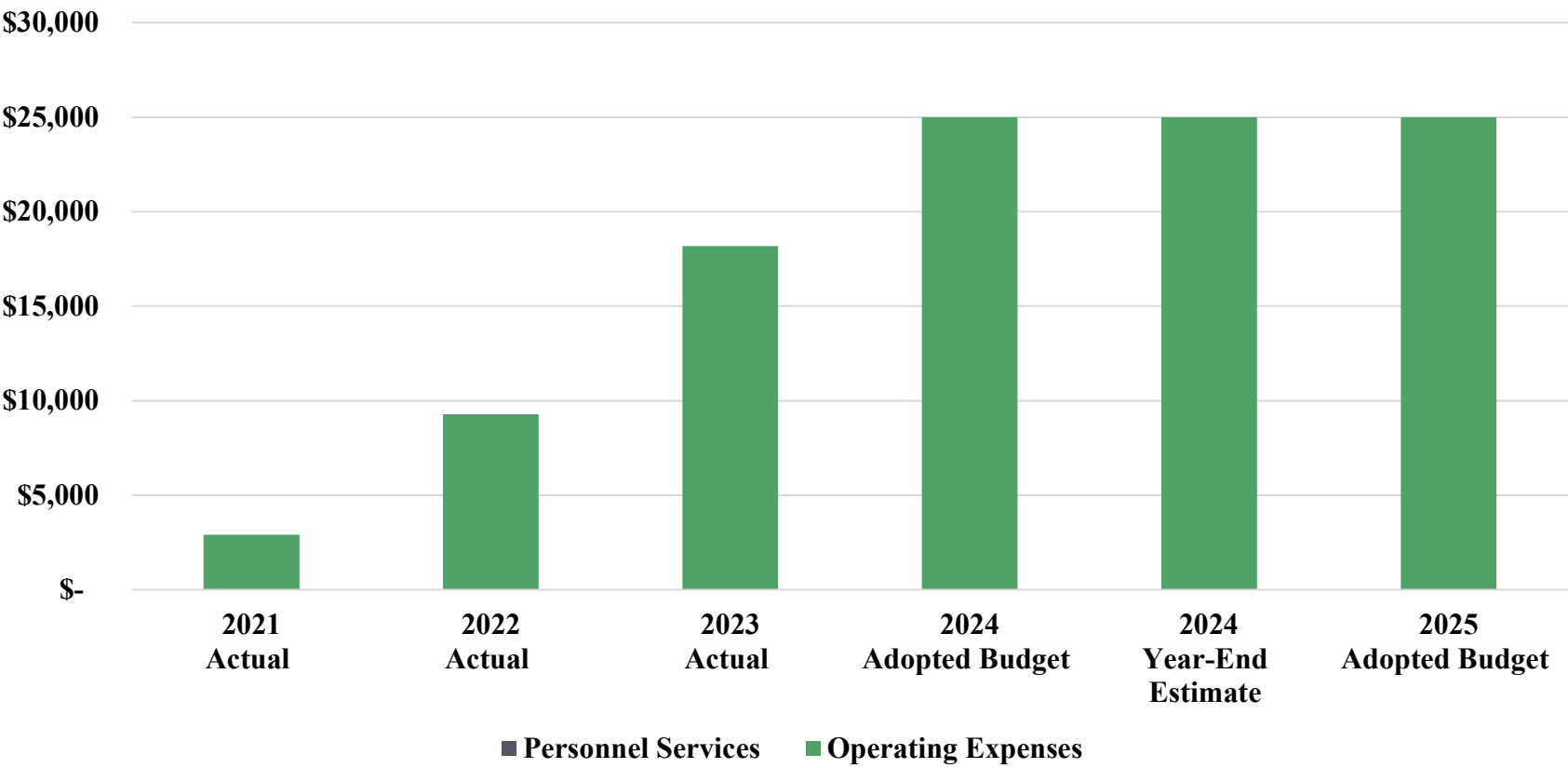
Museum - Patron Engagement										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
61100 Salary, Regular	\$	63,367	\$	104,489	\$	113,768	\$	126,937	\$ 126,937	\$ 136,950
61200 Salary, Overtime		1,878		350		290		2,153	2,153	2,153
62110 Social Security		4,060		6,442		7,055		7,577	7,577	8,491
62120 Medicare		949		1,506		1,650		2,423	2,423	1,986
62260 Worker's Comp. Insurance		95		117		104		2,691	2,691	2,691
62210 Medical Insurance		20,823		22,683		27,715		25,179	25,179	27,253
62220 Life Insurance		171		273		297		183	183	371
62230 Disability Insurance		196		314		351		507	507	249
62240 Dental Insurance		550		550		688		1,100	1,100	1,133
62250 Vision Insurance		-		-		135		113	113	234
62235 Short-Term Disability Insurance		27		46		49		54	54	54
62310 Retirement (401A)		4,157		4,963		5,251		8,343	8,343	6,236
62270 Unemployment Insurance		27		49		82		29	29	29
71180 Supplies - Exhibits		56,293		26,722		76,287		56,000	73,500	60,000
72510 Books, Magazines, Subscriptions		-		-		-		500	500	1,000
74210 Professional and Consulting Services		-		-		-		10,000	10,000	10,000
74640 Business Meetings		20		(20)		-		-	-	-
74610 Learning and Education		260		4,920		1,100		5,500	5,500	5,500
76550 Community Outreach Programs		-		-		12,061		26,000	26,000	30,000
Total Museum - Patron Engagement	\$	152,874	\$	173,403	\$	246,884	\$	275,289	\$ 292,789	\$ 294,330



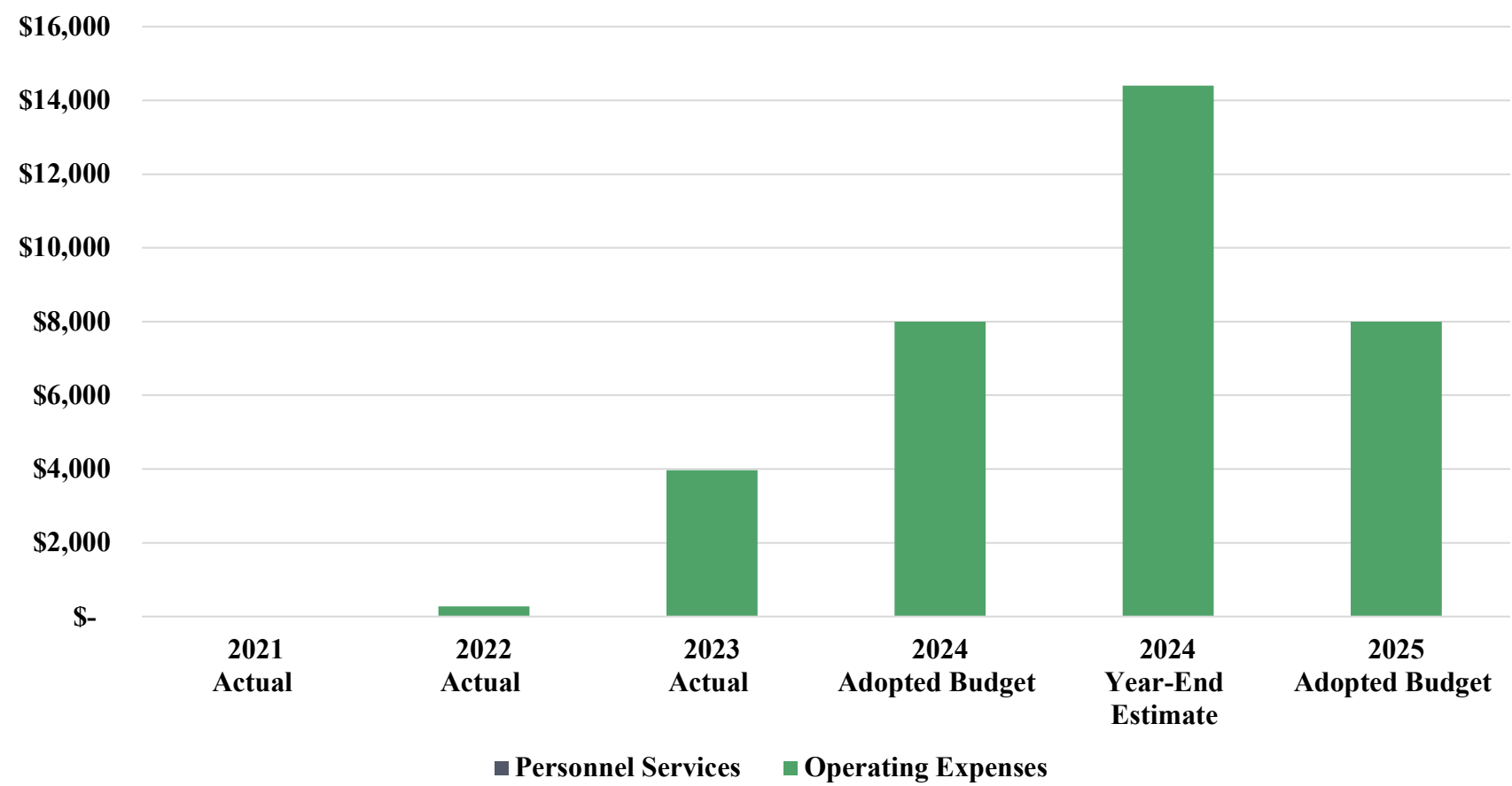
Museum - Farm Sites												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	54,860	\$	57,470	\$	68,051	\$	61,475	\$	61,475	\$	73,906
61200 Salary, Overtime		4,418		6,183		4,921		3,229		3,229		3,229
62110 Social Security		3,463		3,825		4,353		3,006		3,006		4,582
62120 Medicare		810		895		1,018		899		899		1,072
62260 Worker's Comp. Insurance		2,070		1,915		2,094		3,195		3,195		3,195
62210 Medical Insurance		20,823		22,683		26,395		23,816		23,816		25,021
62220 Life Insurance		148		154		184		158		158		201
62230 Disability Insurance		169		177		211		175		175		134
62240 Dental Insurance		550		550		596		550		550		597
62250 Vision Insurance		114		114		117		114		114		117
62235 Short-Term Disability Insurance		27		27		27		27		27		27
62310 Retirement (401A)		3,599		4,023		5,444		4,917		4,917		5,912
62410 Uniform Allowance		-		200		-		150		150		150
62270 Unemployment Insurance		27		34		41		29		29		29
71600 Non-Capital Furniture Fixtures & Equipment		574		1,790		-		3,000		3,000		3,000
71190 Supplies - Farm Sites		6,926		6,308		4,922		10,000		10,000		11,000
71750 Veterinary Services		3,489		4,478		5,582		9,000		9,000		12,000
71751 Feed		15,848		23,961		26,862		28,000		28,000		28,000
71752 Horseshoes & Tack		1,483		1,414		1,666		3,000		3,000		3,000
71753 Livestock Replacement		1,743		1,027		3,199		5,000		5,000		5,000
75220 Trash & Recycle		-		-		-		1,000		1,000		2,800
75800 Building & Property Maint & Repair		63,501		19,714		18,279		58,200		70,700		58,200
Total Museum - Farm Sites	\$	184,643	\$	156,941	\$	173,963	\$	218,940	\$	231,440	\$	241,172



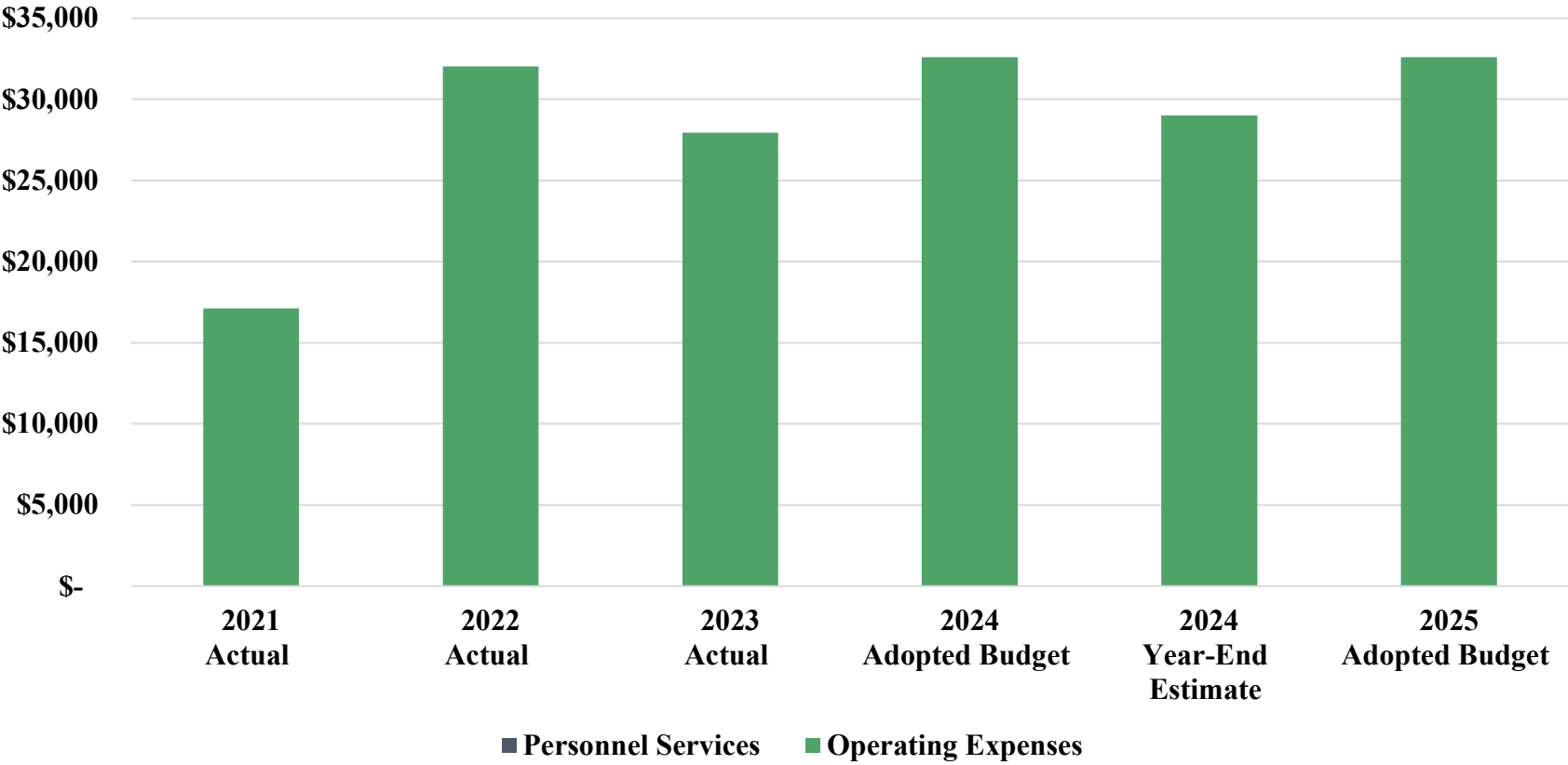
Musuem - Fine Arts Committee										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category	2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
71730 Fine Arts Committee	\$	2,917	\$	9,269	\$	18,182	\$	25,000	\$	25,000
Total Musuem - Fine Arts Committee	\$	2,917	\$	9,269	\$	18,182	\$	25,000	\$	25,000



Museum - Depot Operations									
Expenditures by Line Item									
2025 Adopted Budget									
Spend Category	2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
75860 Depot Operation	\$	-	\$	275	\$	3,965	\$ 8,000	\$ 14,400	\$ 8,000
Total Museum - Depot Operations	\$	-	\$	275	\$	3,965	\$ 8,000	\$ 14,400	\$ 8,000



Museum - Gift Store										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
72300 Museum Gift Store Purchases	\$	14,993	\$	28,922	\$	24,154	\$	29,000	\$ 29,000	\$ 29,000
73200 Software Maintenance & Licensing		-		-		-		500	-	500
74360 Bank Fees		2,132		3,114		3,778		3,100	-	3,100
Total Museum - Gift Store	\$	17,125	\$	32,036	\$	27,932	\$	32,600	\$ 29,000	\$ 32,600



POLICE BUDGET SUMMARY

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

Core services highlights include: Patrol Teams 1 - 6, General Assignment Detectives, Communications Center.

Outcomes



Safe Community

2 - 3 Year Initiatives + Major Projects / Programs

19

Develop strategies to proactively engage neighborhoods and citizen groups about crime prevention and strengthen PD knowledge / intelligence of safety perceptions.

Identify, train, and deploy proactive officers specially trained for work with community issues, including homelessness, focusing on partnerships with public/private service providers and resources.

20

Develop Strategies to Reduce Homelessness and Security Concerns in Downtown Areas. (Council)

Focus proactive resources on high visibility actions intended to reduce crime and improve public perception of safety. Downtown, parks, trails, and community-specific areas will be focused on for foot, bicycle, and other patrol operations.

21

Implement emergency management program in partnership with Arapahoe County, including plans, system, and staff to ensure continuity of operations.

Complete training for affected city personnel responsible for emergency management tasks during incidents affecting city operations.

Police				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 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 “ <i>catching criminals, preventing crimes and comforting victims.</i> ”	54%	55%	65%
Communications Center	Measure: Time from receipt of call to Reason: Quick response times help the LPD improve safety within the community	2:37	2:50	2:40
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) 7 of 10 (PRO)	44 of 48 Patrol 9 of 11 PRO	48 of 48 Patrol 11 of 11 PRO

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

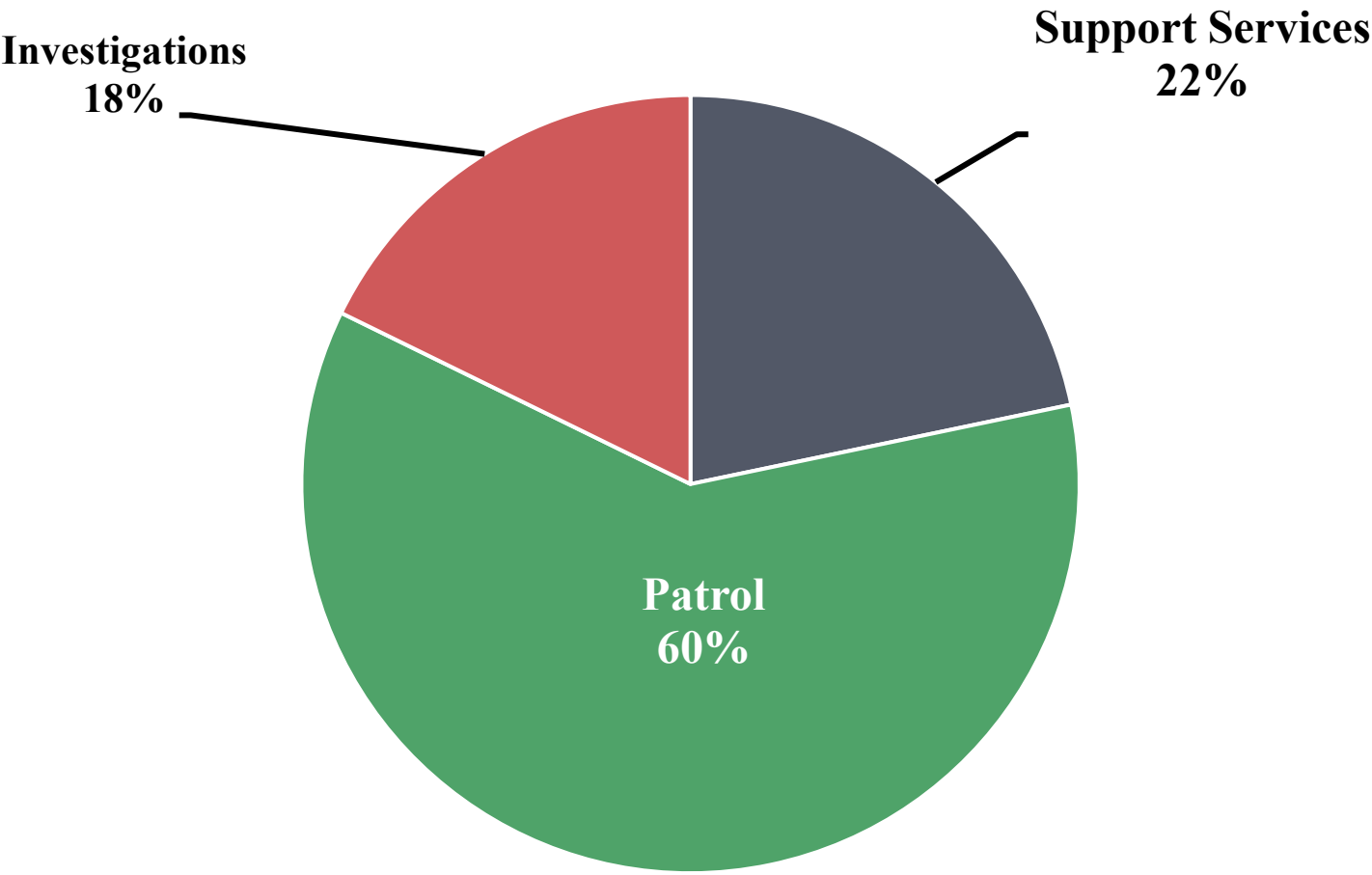
Police Department

Division Budget Summary

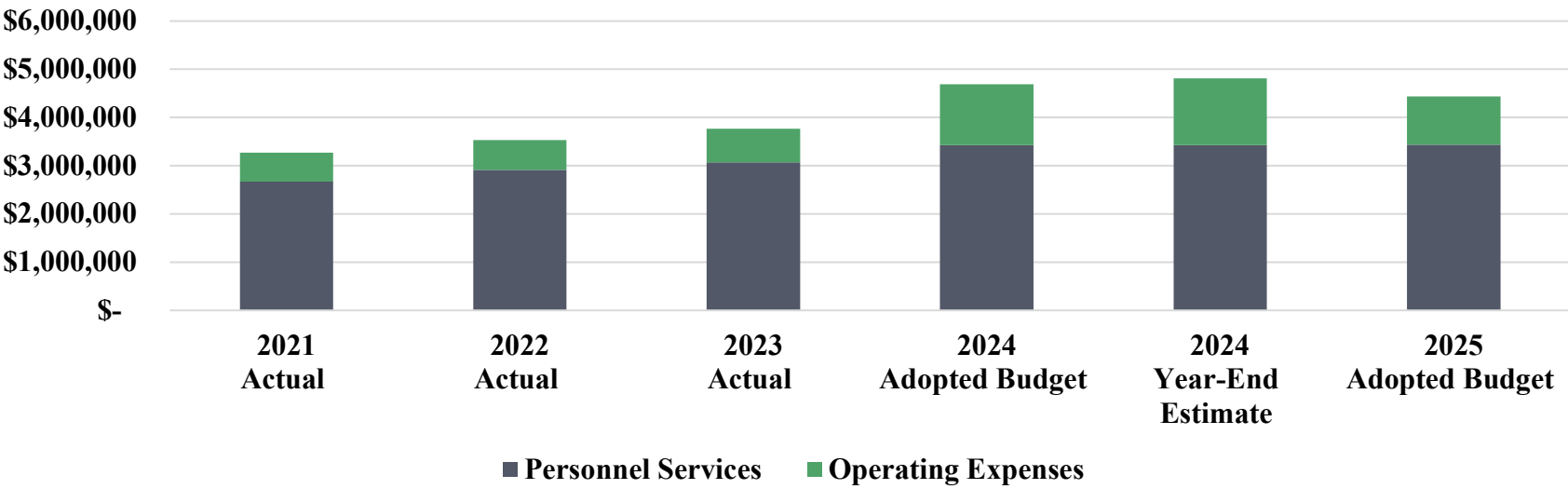
2025 Adopted Budget

Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Support Services	\$ 3,272,533	\$ 3,531,829	\$ 3,768,915	\$ 4,692,437	\$ 4,815,369	\$ 4,435,483
Patrol	8,922,196	9,654,807	10,266,298	11,518,410	11,518,410	12,358,740
Investigations	2,666,224	2,981,062	3,275,371	3,331,621	3,331,621	3,623,891
Total Police Department Expenditures	\$ 14,860,954	\$ 16,167,698	\$ 17,310,584	\$ 19,542,468	\$ 19,665,400	\$ 20,418,114

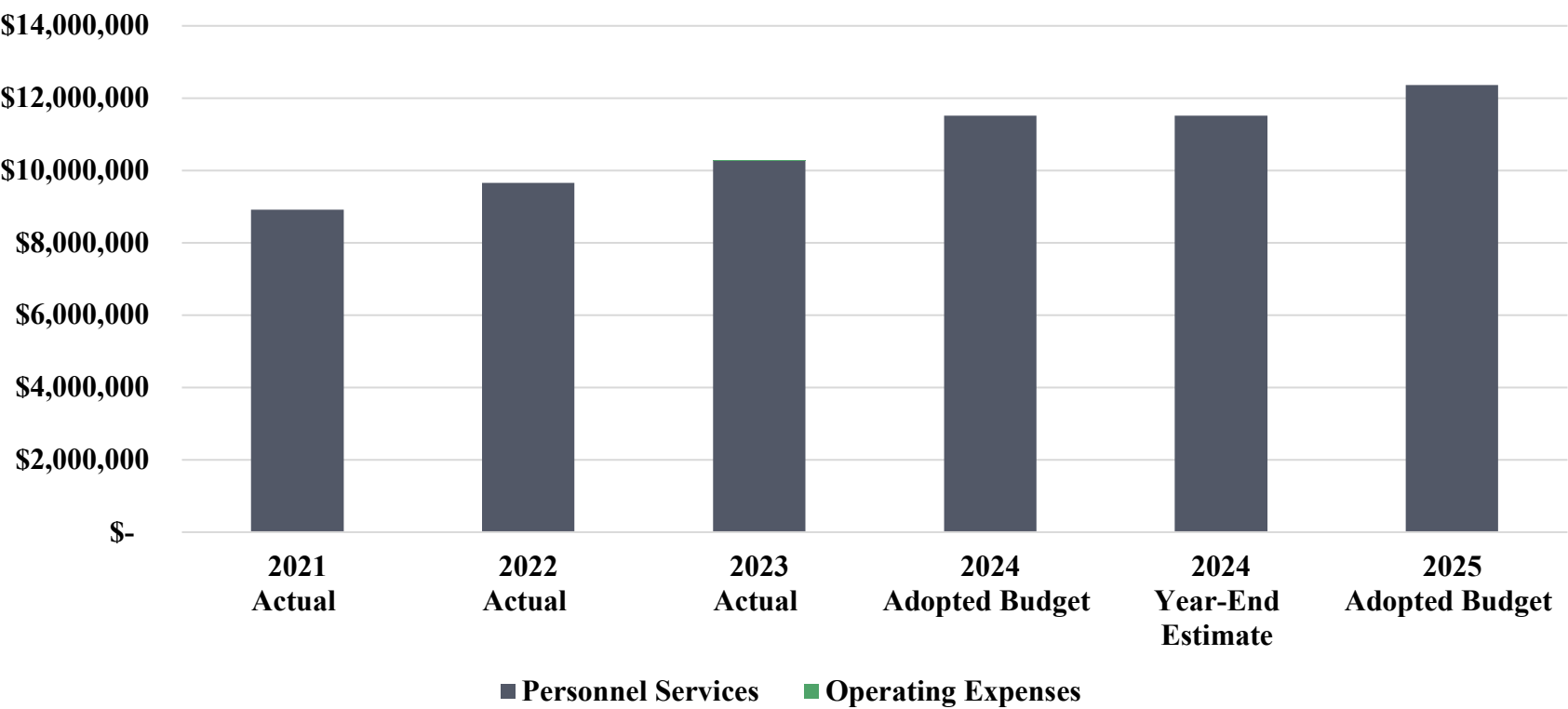
Police
% of 2025 Budget



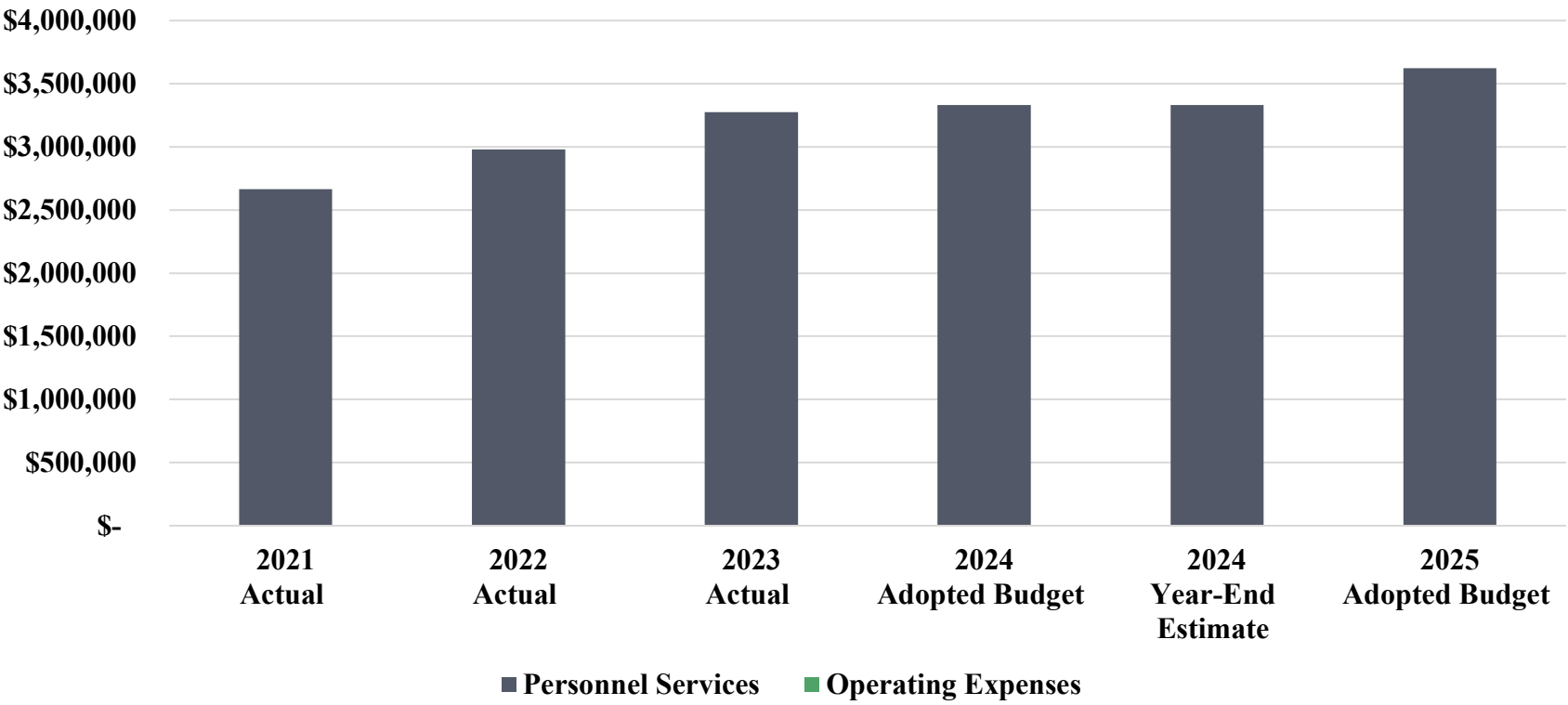
Police - Support Services							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 1,913,928	\$ 2,099,653	\$ 2,100,654	\$ 2,300,280	\$ 2,300,280	\$ 2,373,474	
61150 Field Training Officer Pay	8,355	1,114	3,601	7,686	7,686	7,686	
61200 Salary, Overtime	41,658	62,639	83,862	113,687	113,687	113,687	
61210 Extra Duty Overtime	11,702	4,968	988	8,886	8,886	8,886	
61220 Special Event Overtime	2,251	940	1,136	-	-	-	
61300 Court Time Allowance	-	143	-	-	-	-	
62110 Social Security	93,563	104,546	115,614	118,051	118,051	133,106	
62120 Medicare	28,659	31,394	31,720	39,301	39,301	34,379	
62260 Worker's Comp. Insurance	18,100	18,200	13,531	24,386	24,386	-	
62210 Medical Insurance	318,347	337,072	424,368	433,044	433,044	409,561	
62220 Life Insurance	4,999	5,369	5,442	6,316	6,316	6,227	
62230 Disability Insurance	14,269	14,039	8,345	18,602	18,602	3,963	
62240 Dental Insurance	13,361	13,344	14,632	16,224	16,224	14,792	
62250 Vision Insurance	2,833	2,886	3,002	3,480	3,480	3,156	
62235 Short-Term Disability Insurance	693	699	703	825	825	729	
62310 Retirement (401A)	95,429	119,747	143,523	197,741	197,741	171,750	
62320 Retirement (401A) - Police	8,925	10,622	113	15,653	15,653	27,078	
62415 Uniform Cleaning Allowance	45,583	46,968	45,998	48,606	48,606	52,800	
62340 Retirement (457) - PT Employees	1,550	2,598	2,315	1,958	1,958	-	
62345 Retirement (457) - City Match	-	-	-	3,167	3,167	3,167	
62410 Uniform Allowance	1,800	1,800	61,400	68,075	68,075	68,075	
62270 Unemployment Insurance	741	946	1,207	901	901	901	
62350 Retirement (FPPA) - Police	40,780	35,278	7,635	-	-	-	
71100 Office Supplies	7,316	12,285	16,153	10,000	14,000	14,000	
71600 Non-Capital Furniture Fixtures & Equipment	357	10,432	5,055	5,000	5,000	5,000	
72510 Books, Magazines, Subscriptions	6,179	12,497	1,523	5,000	1,500	1,500	
72530 Dues & Memberships	3,683	4,650	5,553	5,000	5,000	5,000	
71700 Supplies - Police	141,107	140,141	162,098	150,000	215,000	195,000	
73100 Hardware Maintenance	17	-	-	-	-	-	
74360 Bank Fees	-	89	119	-	-	-	
74640 Business Meetings	4,323	5,476	3,668	3,500	3,500	3,500	
74210 Professional and Consulting Services	226,663	222,738	259,414	500,568	510,000	500,566	
74230 Humane Services	63,000	64,000	64,000	64,000	65,000	65,000	
74270 Personnel Recruitment	23,168	1,200	11,703	20,000	10,000	10,000	
71710 Uniforms	48,262	53,794	50,986	60,000	100,000	60,000	
74610 Learning and Education	72,487	80,451	93,503	100,000	125,000	120,000	
74630 Duty Travel	3,677	3,993	5,834	5,000	2,000	5,000	
75100 Rentals	870	-	-	-	-	-	
77430 Fleet Fuel	-	-	50	-	-	-	
75600 Radio Maintenance	560	(718)	18,587	15,000	10,000	15,000	
75700 Other Equipment Maintenance	1,014	5,837	881	322,500	322,500	2,500	
76210 Other Charges	2,325	-	-	-	-	-	
Total Police - Support Services	\$ 3,272,533	\$ 3,531,829	\$ 3,768,915	\$ 4,692,437	\$ 4,815,369	\$ 4,435,483	



Police - Patrol							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 6,177,695	\$ 6,701,938	\$ 6,949,117	\$ 8,228,052	\$ 8,228,052	\$ 8,737,710	
61150 Field Training Officer Pay	14,693	17,088	16,991	16,628	16,628	16,628	
61200 Salary, Overtime	315,784	279,641	392,698	269,655	269,655	350,000	
61210 Extra Duty Overtime	251,077	145,865	204,009	145,913	145,913	145,913	
61220 Special Event Overtime	32,219	35,311	36,267	53,550	53,550	53,550	
61300 Court Time Allowance	9,599	14,654	19,667	23,279	23,279	23,279	
62110 Social Security	16,150	21,551	11,601	7,799	7,799	14,234	
62120 Medicare	99,361	104,615	111,336	115,542	115,542	121,374	
62260 Worker's Comp. Insurance	204,038	197,735	213,870	237,757	237,757	237,757	
62210 Medical Insurance	901,155	1,055,343	1,220,272	1,214,000	1,214,000	1,258,953	
62220 Life Insurance	16,075	17,506	18,776	20,491	20,491	22,828	
62230 Disability Insurance	162,821	192,590	219,263	175,308	175,308	256,954	
62240 Dental Insurance	32,224	33,671	35,674	38,986	38,986	40,086	
62250 Vision Insurance	6,673	7,109	7,015	8,115	8,115	7,948	
62235 Short-Term Disability Insurance	1,704	1,765	1,728	1,731	1,731	1,944	
62310 Retirement (401A)	62,442	257,242	295,568	-	-	10,701	
62320 Retirement (401A) - Police	179,973	85,935	1,612	880,420	880,420	977,697	
62345 Retirement (457) - City Match	-	-	-	38,269	38,269	38,269	
62360 Retiree Health Savings Plan	-	-	-	40,000	40,000	40,000	
62410 Uniform Allowance	45,966	42,900	-	-	-	-	
62270 Unemployment Insurance	1,920	2,372	2,761	2,915	2,915	2,915	
62350 Retirement (FPPA) - Police	390,628	439,975	506,424	-	-	-	
71140 Supplies - Programming & Processing	-	-	80	-	-	-	
74210 Professional and Consulting Services	-	-	1,533	-	-	-	
74610 Learning and Education	-	-	38	-	-	-	
Total Police - Patrol	\$ 8,922,196	\$ 9,654,807	\$ 10,266,298	\$ 11,518,410	\$ 11,518,410	\$ 12,358,740	



Police - Investigations							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 1,773,374	\$ 2,005,883	\$ 2,182,289	\$ 2,411,324	\$ 2,411,324	\$ 2,550,482	
61150 Field Training Officer Pay	-	552	-	1,109	1,109	1,109	
61200 Salary, Overtime	160,949	159,960	170,562	94,278	94,278	140,000	
61210 Extra Duty Overtime	40,719	28,124	18,949	6,340	6,340	6,340	
61220 Special Event Overtime	7,845	8,321	11,254	10,710	10,710	10,710	
61300 Court Time Allowance	611	1,825	2,570	2,772	2,772	2,772	
62110 Social Security	17,279	21,963	27,730	19,104	19,104	31,484	
62120 Medicare	29,049	32,246	35,046	32,678	32,678	35,687	
62260 Worker's Comp. Insurance	58,248	58,967	64,558	65,383	65,383	65,383	
62210 Medical Insurance	308,237	331,800	370,823	373,803	373,803	404,751	
62220 Life Insurance	4,683	5,223	5,666	6,517	6,517	6,909	
62230 Disability Insurance	45,296	54,094	61,036	54,422	54,422	67,251	
62240 Dental Insurance	9,142	9,306	11,246	11,827	11,827	12,348	
62250 Vision Insurance	1,936	2,065	2,241	2,212	2,212	2,454	
62235 Short-Term Disability Insurance	460	490	526	460	460	567	
62310 Retirement (401A)	26,067	61,820	72,729	-	-	38,785	
62320 Retirement (401A) - Police	22,630	16,705	290	230,310	230,310	238,487	
62420 Educational Benefits	2,224	1,948	2,244	-	-	-	
62345 Retirement (457) - City Match	-	-	-	7,341	7,341	7,341	
62460 Police Retirement	-	-	40,000	-	-	-	
62410 Uniform Allowance	13,500	14,000	-	-	-	-	
62270 Unemployment Insurance	466	609	771	1,031	1,031	1,031	
62350 Retirement (FPPA) - Police	143,509	165,161	194,841	-	-	-	
Total Police - Investigations	\$ 2,666,224	\$ 2,981,062	\$ 3,275,371	\$ 3,331,621	\$ 3,331,621	\$ 3,623,891	



PUBLIC WORKS BUDGET SUMMARY

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.

Core services highlights include: Street Rehabilitation, Sewer & Stormwater, Snow & Ice Management, Asset Management, Grounds Management, Transportation Master Plan, Capital Improvement Program, Facilities Management.

Outcomes



Vibrant
Community with
Rich Culture



Sustainable
Community with
Natural Beauty



Safe Community



High-Quality
Governance

2 - 3 Year Initiatives + Major Projects / Programs

- 1 Integrate Downtown Mobility & Streetscape Improvement Plan results into long term capital planning and funding for construction downtown.

Phase 1 design services for delivering prioritized improvements identified through Project Downtown planning.

- 4 Establish a cultural campus with enhanced connectivity and amenity zones at Littleton's Library, Museum, Ketring Park, and Gallup Park.

Begin design work for the first phase of recommendations from the Ketring/Gallup Master Plan.

5 Develop Arts & Cultural facilities master plan to identify capital and future improvements.

Address long-term capital plan for cultural facilities.

6 Improve the overall condition of our drainage infrastructure.

Inspect, repair, clean and maintain sewer and storm infrastructure through asset management program, new technologies, and contractors.

Complete drainageway and sanitary improvements in accordance with Water Resources Master Plan.

Complete construction of major storm drainage projects.

7 Implement strategic goals of forestry master plan, including tree canopy health and community equity.

Focus on city code updates to protect long term goals. Increase plantings to help preserve existing canopy.

8 Replace irrigation systems to monitor and control water remotely. Real time water reporting. Reduced water loss and costs.

Standardize infrastructure, improve water conservation efforts, reduce maintenance costs.

10 Implement Mineral Ave. median improvements featuring a mix of replacement, upgrades, reduced water native plantings, and tree canopy pruning.

Design services for Mineral Avenue Medians. Implementation.

11

Implement recommendations from Integrated Water Resources Plan.

Convert pond to detention basis at Ridgeview Park.

16

Complete pedestrian and bicycle safety strategy and implement results.

Deliver projects / programs focused on enhanced bicycle and pedestrian safety citywide.

17

Design and construct city-wide safety improvements in alignment with goals and objectives identified in the Transportation Master Plan.

Traffic Signal Major Maintenance and Repair.

Annual Neighborhood Traffic Calming Program.

18

Raise overall pavement condition by implementing a strategic pavement management program.

Continued execution of strategic pavement management investments to improve the overall Pavement Condition Index (PCI).

22

Design and construct grant-funded projects focused on improvements to transportation infrastructure.

Implementation of grant-funded projects in alignment with values established in Transportation Master Plan.

25 Renovate or replace Buildings 2 & 3 at Belleview Service Center for improved service delivery and resource efficiencies.

Belleview Service Center site re-development: plan, design, and bid.

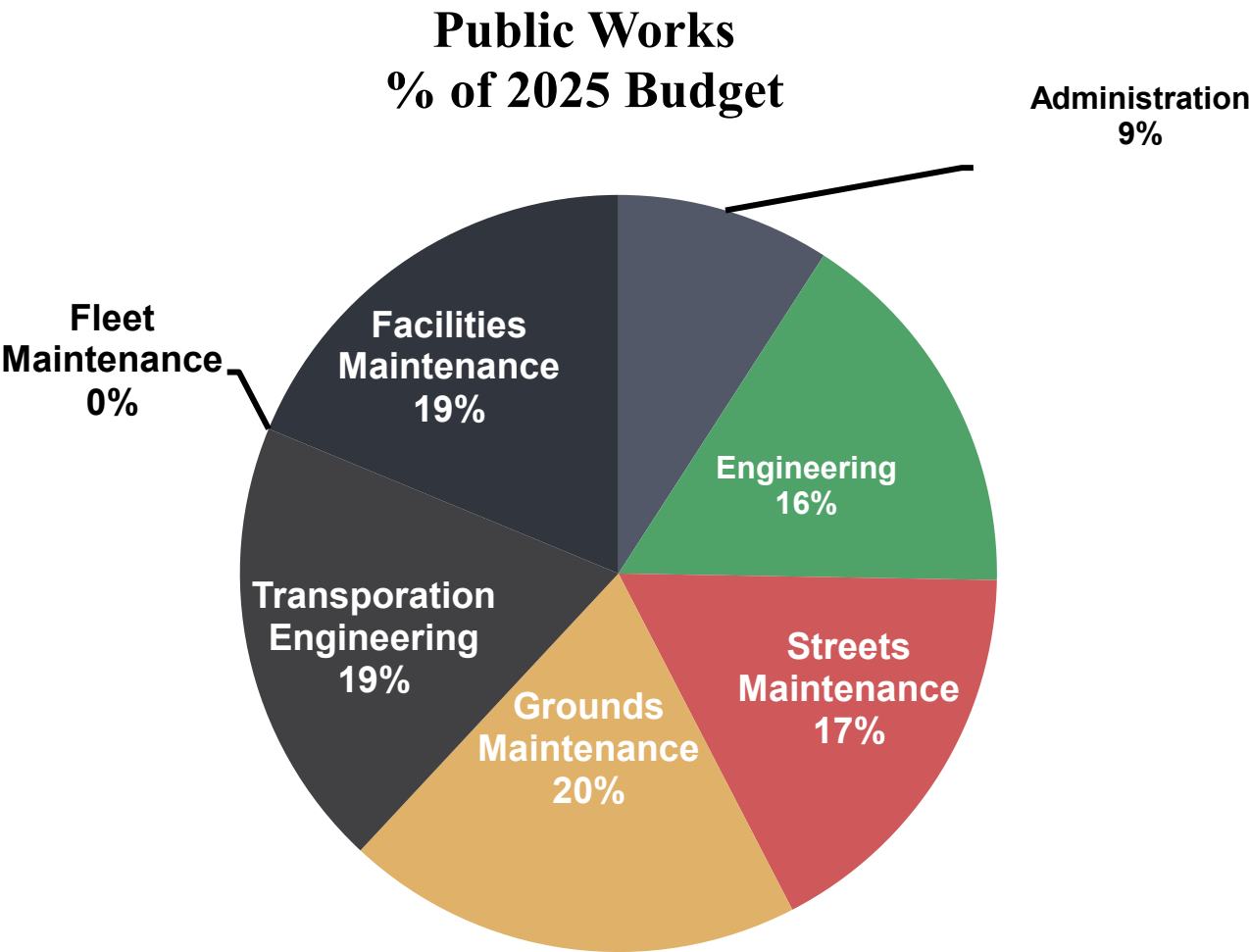
28 Utilize developed asset inventory to assess risk and long-term capital planning for city infrastructure.

Continued digital inventory and condition assessments of all infrastructure assets in addition to progressing the development of standardized work and asset plans, regular reporting, and the completion of the Asset Management Policy and Strategic Asset Management Plan.

Public Works Department

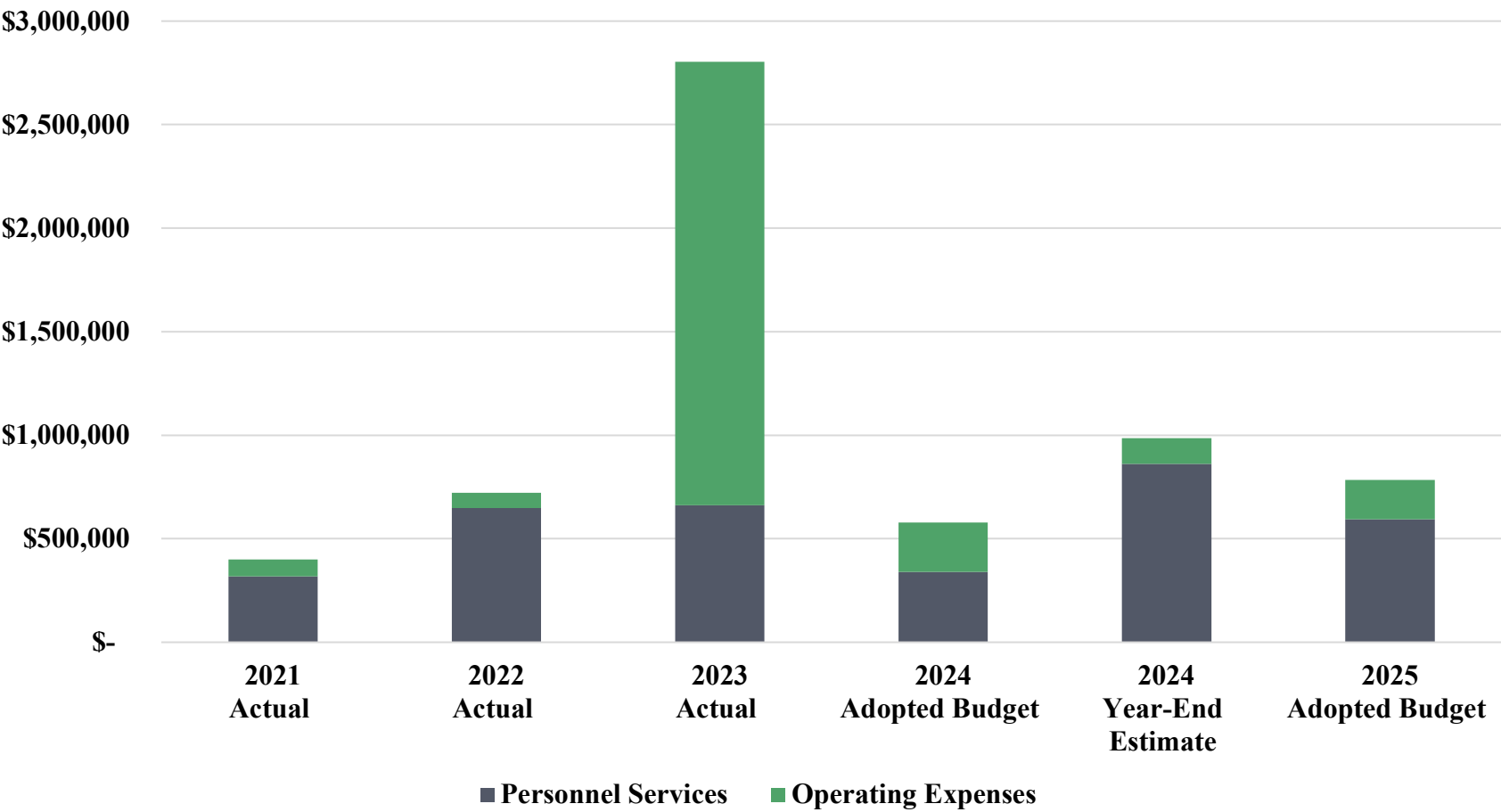
Division Budget Summary

2025 Adopted Budget						
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Administration	\$ 400,582	\$ 721,520	\$ 2,804,022	\$ 578,082	\$ 985,113	\$ 783,924
Engineering	1,181,125	1,413,267	1,590,213	1,785,448	1,625,724	1,387,153
Streets Maintenance	1,016,868	1,237,582	1,423,113	1,503,238	1,434,838	1,470,857
Grounds Maintenance	747,090	1,034,709	1,376,908	1,601,626	1,601,626	1,678,256
Transporation Engineering	1,273,318	1,069,150	1,252,677	1,383,573	1,230,431	1,657,821
Fleet Maintenance	1,132,510	1,251,009	-	-	-	-
Facilities Maintenance	1,787,213	1,354,950	1,461,164	1,652,311	1,417,012	1,611,559
Total Public Works Department Expenditures	\$ 7,538,706	\$ 8,082,188	\$ 9,908,097	\$ 8,504,278	\$ 8,294,744	\$ 8,589,570

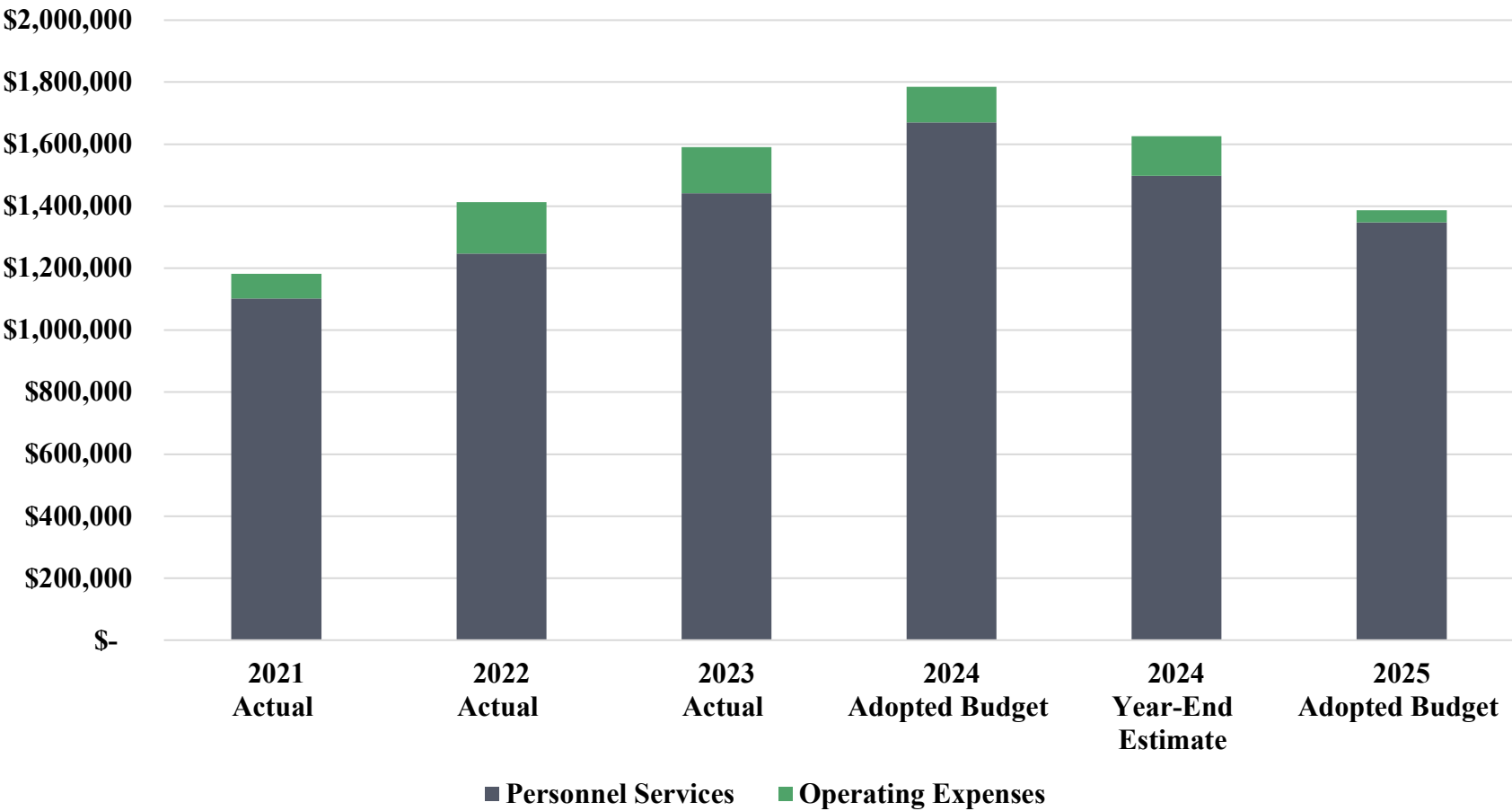


Public Works				
Department Performance Measures				
Program	What We Measure and Why	2023	2024 Estimate	2025 Goal
Roadway Maintenance	Measure: Surface miles receiving treatment (Total Centerline miles 162.98) Reason: Preserve existing infrastructure	20.5	7.5	25
Snow Fighting	Measure: Clear all arterials to pavement within 6 hours of storm conclusion with 6” accumulation Measure: Number of storms with more than 6” accumulation relative to total storms Reason: Financial Sustainability; Security Improvement and Risk Mitigation	100% 3/10	Average Forecast Predicted	Average Forecast Predicted
Transportation Plan	Measure: Execute Projects in Plan Reason: Improve capacity & mobility	Completed improvements at 6 intersections	Completed 9 projects in TMP	Anticipate completing 14 projects in TMP
Water Quality	Measure: Ton of debris removed from street sweeping Reason: Protect water quality and the river	N/A	600 Tons	600 Tons

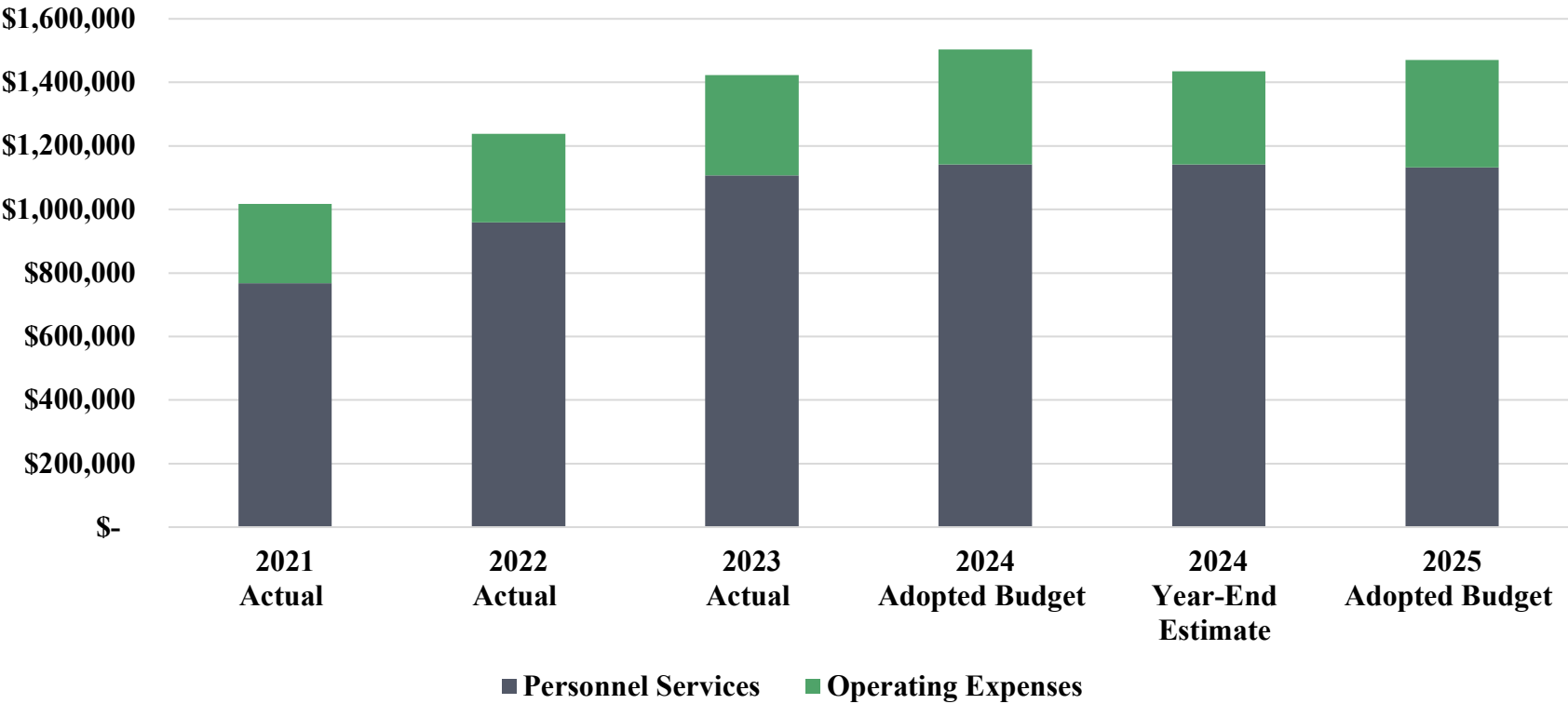
Public Works - Administration												
Expenditures by Line Item												
2025 Adopted Budget												
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget
61100 Salary, Regular	\$	250,729	\$	500,541	\$	515,583	\$	153,137	\$	676,198	\$	456,174
61200 Salary, Overtime		365		541		-		3,120		3,120		3,120
62110 Social Security		12,739		28,396		29,630		44,222		44,222		24,760
62120 Medicare		3,624		7,237		7,428		7,827		7,827		6,349
62260 Worker's Comp. Insurance		3,513		7,667		6,664		19,541		19,541		19,541
62210 Medical Insurance		28,832		63,888		56,835		64,290		64,290		52,042
62220 Life Insurance		626		1,288		1,295		1,432		1,432		1,172
62230 Disability Insurance		756		1,546		1,578		1,582		1,582		705
62240 Dental Insurance		1,101		1,884		2,110		2,563		2,563		1,897
62250 Vision Insurance		228		389		414		537		537		372
62235 Short-Term Disability Insurance		54		97		95		127		127		86
62310 Retirement (401A)		16,096		35,038		40,756		38,085		38,085		25,587
62410 Uniform Allowance		-		85		-		-		-		-
62270 Unemployment Insurance		54		136		172		2,819		2,819		2,819
71100 Office Supplies		1,533		2,291		600		2,500		2,500		2,500
71600 Non-Capital Furniture Fixtures & Equipment		-		222		-		-		-		-
72510 Books, Magazines, Subscriptions		144		138		-		200		200		200
72530 Dues & Memberships		1,565		2,545		3,416		2,300		2,300		2,300
71250 Supplies - Repair & Maintenance		-		639		321		1,000		1,000		1,000
74640 Business Meetings		1,284		1,376		3,305		2,000		2,000		2,500
74210 Professional and Consulting Services		75,859		58,067		2,132,170		225,000		108,970		175,000
71710 Uniforms		155		2,741		217		1,800		1,800		1,800
74610 Learning and Education		1,324		4,768		1,434		4,000		4,000		4,000
Total Public Works - Administration	\$	400,582	\$	721,520	\$	2,804,022	\$	578,082	\$	985,113	\$	783,924



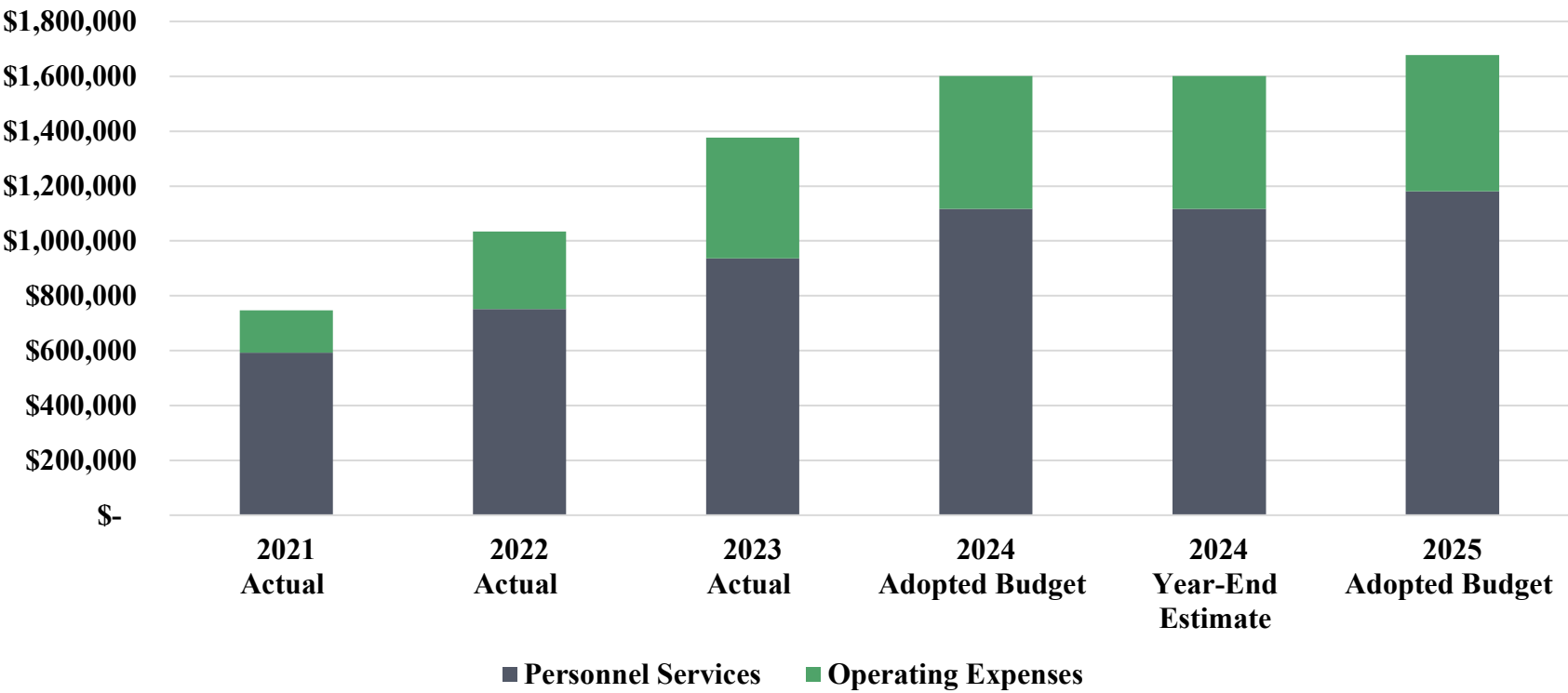
Public Works - Engineering							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 865,863	\$ 942,166	\$ 1,043,103	\$ 1,272,752	\$ 1,100,950	\$ 952,256	
61200 Salary, Overtime	1,056	23,802	46,774	31,200	31,200	31,200	
61220 Special Event Overtime	-	812	3,247	-	-	-	
62110 Social Security	53,830	59,504	72,046	78,878	78,878	59,413	
62120 Medicare	12,590	14,032	16,713	18,027	18,027	13,895	
62260 Worker's Comp. Insurance	11,647	11,894	14,628	23,216	23,216	23,216	
62210 Medical Insurance	99,380	123,957	158,220	146,707	146,707	179,236	
62220 Life Insurance	1,902	2,246	2,148	3,089	3,089	2,586	
62230 Disability Insurance	2,182	2,578	2,569	3,410	3,410	1,595	
62240 Dental Insurance	3,785	4,123	4,802	6,297	6,297	4,951	
62250 Vision Insurance	845	841	(374)	1,319	1,319	1,110	
62235 Short-Term Disability Insurance	202	225	(414)	311	311	257	
62310 Retirement (401A)	47,657	59,148	77,225	82,766	82,766	76,662	
62410 Uniform Allowance	269	887	727	1,000	1,000	1,000	
62270 Unemployment Insurance	326	459	199	476	476	476	
71100 Office Supplies	1,046	2,850	1,657	3,300	3,300	3,700	
71250 Supplies - Repair & Maintenance	1,320	873	359	1,500	1,500	1,500	
72510 Books, Magazines, Subscriptions	-	462	-	200	200	200	
72530 Dues & Memberships	3,174	3,653	2,482	3,700	3,700	3,700	
73100 Hardware Maintenance	608	4,325	2,598	5,000	7,000	6,000	
74640 Business Meetings	933	548	696	800	800	800	
74210 Professional and Consulting Services	64,248	141,897	121,987	85,000	95,078	10,000	
71710 Uniforms	1,807	2,280	1,281	3,500	3,500	3,400	
74610 Learning and Education	6,454	9,706	17,540	13,000	13,000	10,000	
Total Public Works - Engineering	\$ 1,181,125	\$ 1,413,267	\$ 1,590,213	\$ 1,785,448	\$ 1,625,724	\$ 1,387,153	



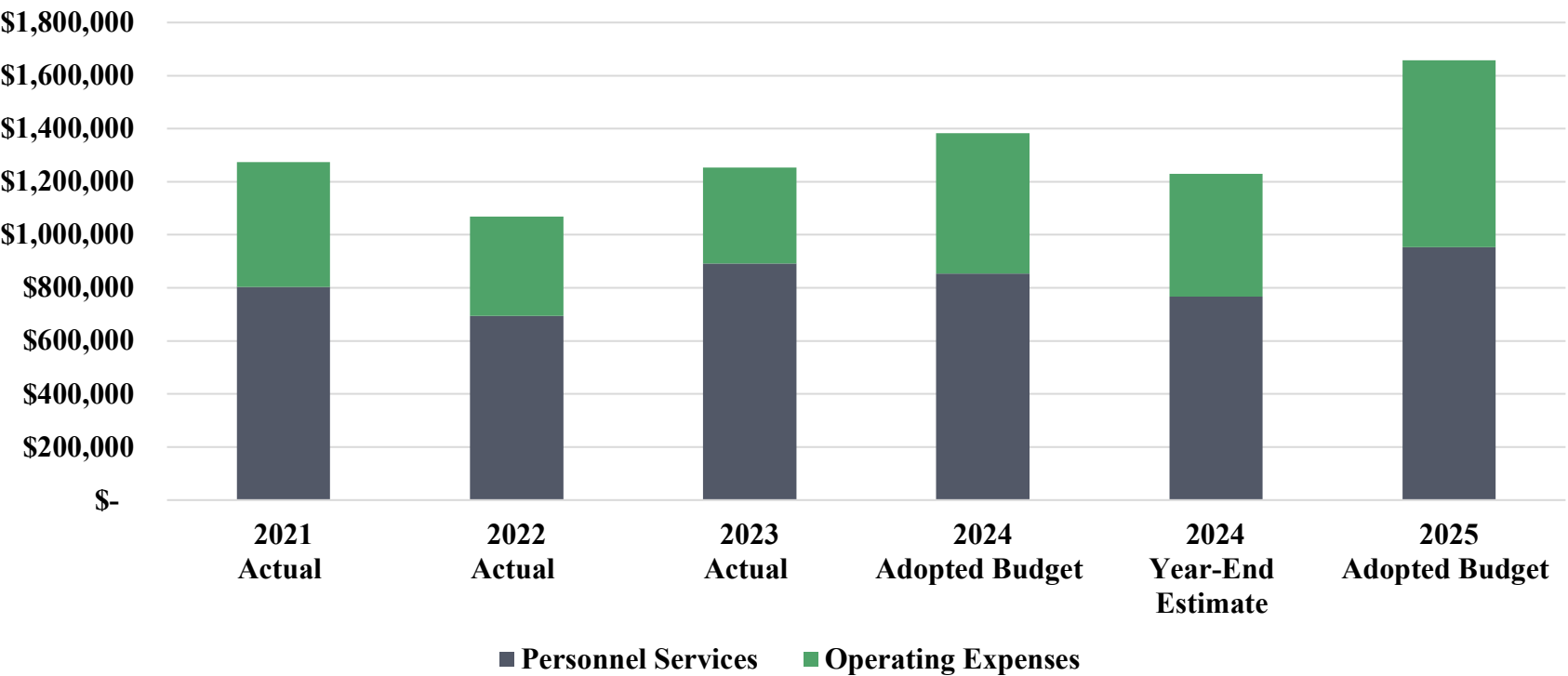
Public Works - Streets													
Expenditures by Line Item													
2025 Adopted Budget													
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget			
61100 Salary, Regular	\$	529,262	\$	628,627	\$	747,626	\$	746,963	\$	746,963	\$	759,034	
61200 Salary, Overtime		26,078		46,560		36,494		46,845		46,845		46,845	
61220 Special Event Overtime		5,023		5,441		4,347		-		-		-	
62110 Social Security		34,911		41,959		49,490		46,311		46,311		47,060	
62120 Medicare		8,165		9,809		11,574		9,270		9,270		11,006	
62260 Worker's Comp. Insurance		23,331		27,377		31,515		48,172		48,172		48,172	
62210 Medical Insurance		99,976		146,356		155,187		174,412		174,412		148,052	
62220 Life Insurance		1,340		1,617		1,991		1,623		1,623		2,057	
62230 Disability Insurance		1,514		1,827		2,285		1,792		1,792		1,374	
62240 Dental Insurance		4,136		5,148		5,085		4,954		4,954		5,250	
62250 Vision Insurance		889		1,109		1,030		1,026		1,026		1,052	
62235 Short-Term Disability Insurance		219		266		280		243		243		270	
62310 Retirement (401A)		32,945		42,791		59,159		58,865		58,865		60,723	
62410 Uniform Allowance		212		250		522		1,200		1,200		1,200	
62270 Unemployment Insurance		271		359		477		262		262		262	
71100 Office Supplies		598		1,265		1,436		1,200		1,200		1,200	
71600 Non-Capital Furniture Fixtures & Equipment		-		-		1,466		3,000		3,000		3,000	
71330 Supplies - Sand & Gravel		2,000		3,440		11,477		2,000		2,000		12,000	
71350 Supplies - Snow/Ice Removal		152,332		161,065		180,711		177,000		177,000		177,000	
71250 Supplies - Repair & Maintenance		3,991		9,070		8,715		8,000		8,000		8,000	
72530 Dues & Memberships		490		1,145		1,097		450		450		450	
73100 Hardware Maintenance		1,217		1,086		2,777		-		-		-	
74640 Business Meetings		1,122		2,069		1,474		2,700		2,700		3,700	
74210 Professional and Consulting Services		57,674		66,748		73,534		62,800		62,800		77,800	
74270 Personnel Recruitment		2,337		-		-		-		-		-	
71710 Uniforms		7,462		15,845		9,286		9,750		9,750		9,750	
74610 Learning and Education		3,000		6,305		9,125		5,500		5,500		9,100	
76130 In House Curb, Gutter, Sidewlk		8,874		1,864		3,924		22,800		10,000		-	
75100 Rentals		7,500		8,182		10,170		7,500		10,500		10,100	
75700 Other Equipment Maintenance		-		-		-		20,600		-		-	
78150 Capital - Equipment		-		-		857		38,000		-		26,400	
Total Public Works - Streets		\$	1,016,868	\$	1,237,582	\$	1,423,113	\$	1,503,238	\$	1,434,838	\$	1,470,857



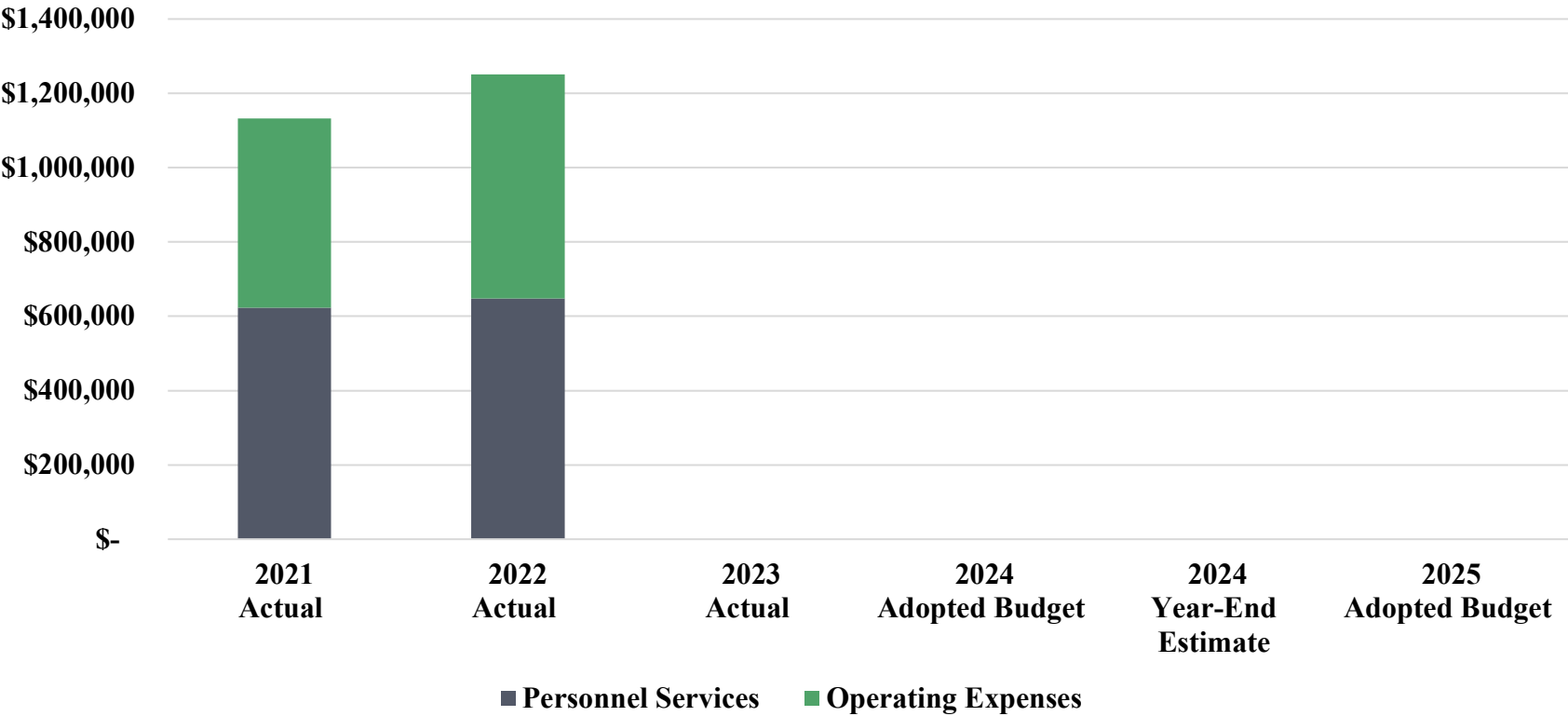
Public Works - Grounds Maintenance							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
61100 Salary, Regular	\$ 395,999	\$ 517,961	\$ 669,315	\$ 787,277	\$ 787,277	\$ 868,756	
61200 Salary, Overtime	9,407	14,466	5,828	16,128	16,128	16,128	
61220 Special Event Overtime	6,792	2,777	3,016	-	-	-	
62110 Social Security	31,396	38,828	48,397	48,810	48,810	51,643	
62120 Medicare	7,343	9,081	11,319	10,409	10,409	12,078	
62260 Worker's Comp. Insurance	12,388	13,775	17,438	25,848	25,848	25,848	
62210 Medical Insurance	91,185	105,212	109,947	151,852	151,852	130,856	
62220 Life Insurance	1,233	1,513	2,017	1,873	1,873	2,132	
62230 Disability Insurance	1,410	1,737	2,316	2,380	2,380	1,425	
62240 Dental Insurance	3,938	4,522	5,712	6,041	6,041	5,920	
62250 Vision Insurance	863	1,003	1,197	1,256	1,256	1,227	
62235 Short-Term Disability Insurance	211	237	298	297	297	284	
62310 Retirement (401A)	29,745	38,793	57,673	62,937	62,937	62,941	
62410 Uniform Allowance	865	1,063	799	1,500	1,500	1,500	
62270 Unemployment Insurance	358	434	561	438	438	438	
71100 Office Supplies	350	286	669	800	800	800	
71600 Non-Capital Furniture Fixtures & Equipment	-	-	4,515	-	-	-	
71300 Supplies - Grounds Maintenance	44,645	34,599	33,661	30,000	30,000	30,000	
71310 Supplies - Grounds Irrigation	-	35,817	43,686	35,000	35,000	35,000	
71320 Supplies - Grounds Horticulture	-	14,089	18,778	25,000	25,000	32,500	
71250 Supplies - Repair & Maintenance	2,797	292	-	-	-	-	
72530 Dues & Memberships	1,147	496	1,867	2,500	2,500	2,500	
73100 Hardware Maintenance	1,834	1,306	3,866	3,000	3,000	3,000	
74640 Business Meetings	687	899	1,221	1,000	1,000	1,000	
74210 Professional and Consulting Services	70,846	153,759	274,329	328,000	328,000	313,000	
71710 Uniforms	4,911	4,393	4,267	5,480	5,480	5,480	
74610 Learning and Education	3,001	3,918	16,915	7,300	7,300	7,300	
76140 Community Gardens	3,384	7,472	5,289	8,000	8,000	8,000	
76550 Community Outreach Programs	-	-	-	-	-	20,000	
75100 Rentals	1,500	1,217	2,339	1,500	1,500	1,500	
75810 Fence/Wall Maintenance	3,944	7,440	4,892	7,000	7,000	7,000	
76180 Tree Planting Maintenance	14,912	17,326	24,782	30,000	30,000	30,000	
Total Public Works - Grounds Maintenance	\$ 747,090	\$ 1,034,709	\$ 1,376,908	\$ 1,601,626	\$ 1,601,626	\$ 1,678,256	



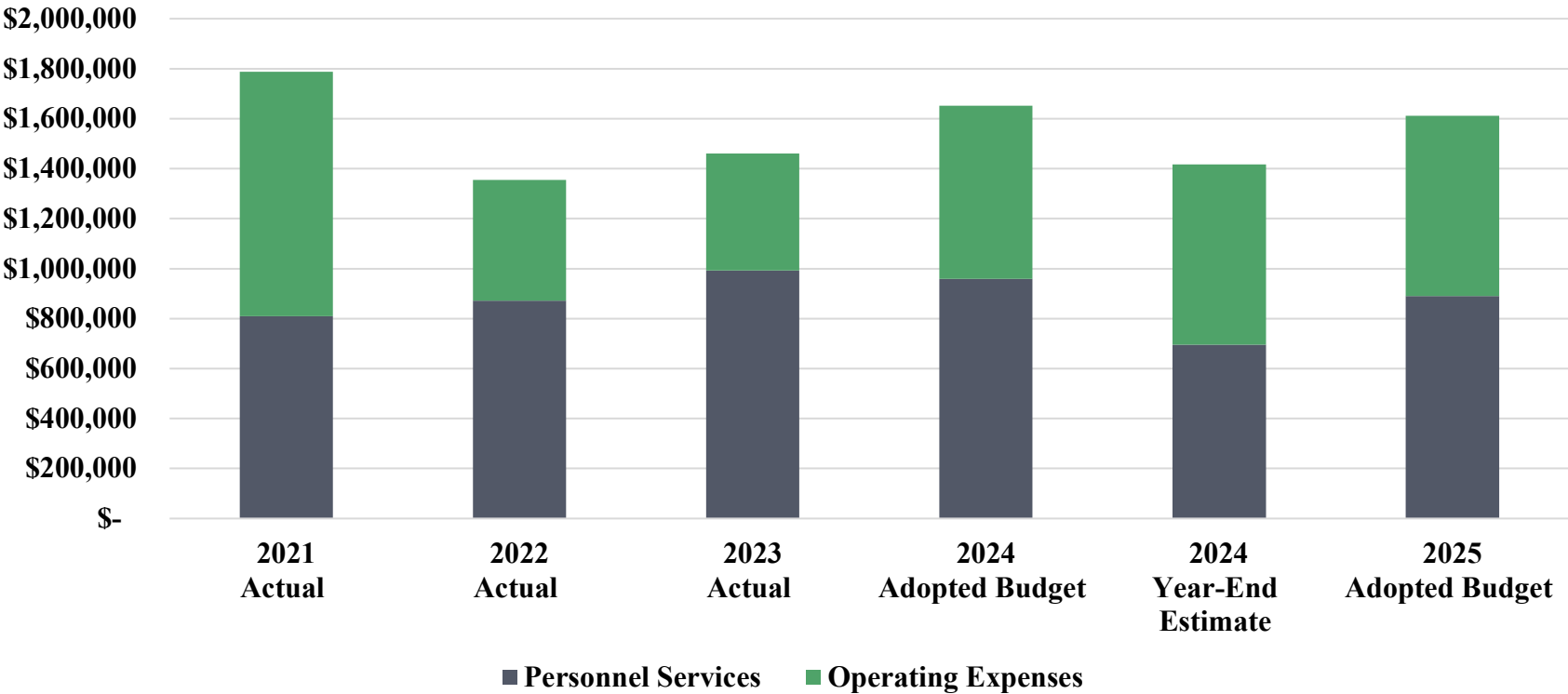
Public Works - Transportation Engineering													
Expenditures by Line Item													
2025 Adopted Budget													
Spend Category		2021		2022		2023		2024		2024	2025		
		Actual		Actual		Actual		Adopted		Year-End	Adopted		
								Budget		Estimate	Budget		
61100 Salary, Regular	\$	601,464	\$	510,096	\$	657,648	\$	610,043	\$	522,957	\$	691,961	
61200 Salary, Overtime		8,469		8,107		7,009		11,440		11,440		11,440	
62110 Social Security		37,357		31,779		40,948		37,823		37,823		43,091	
62120 Medicare		8,737		7,432		9,577		8,468		8,468		10,078	
62260 Worker's Comp. Insurance		16,791		13,733		15,824		28,565		28,565		28,565	
62210 Medical Insurance		86,189		81,134		99,491		101,679		101,679		104,277	
62220 Life Insurance		1,536		1,410		1,763		1,541		1,541		1,883	
62230 Disability Insurance		1,763		1,618		2,024		1,702		1,702		1,235	
62240 Dental Insurance		3,045		2,628		3,399		3,027		3,027		3,399	
62250 Vision Insurance		675		463		585		627		627		701	
62235 Short-Term Disability Insurance		184		163		189		176		176		189	
62310 Retirement (401A)		36,924		35,643		52,612		48,681		48,681		55,601	
62410 Uniform Allowance		116		371		300		450		450		450	
62270 Unemployment Insurance		190		245		286		251		251		251	
71100 Office Supplies		250		233		111		1,000		1,000		1,000	
71410 Supplies - Traffic Lane Marking		31,835		54,909		32,431		63,800		63,800		63,800	
71420 Supplies - Traffic & Street Signs		38,409		38,339		49,151		52,000		52,000		55,000	
71400 Supplies - Traffic Signal Maintenance		77,712		78,910		96,969		84,000		84,000		100,000	
71250 Supplies - Repair & Maintenance		1,762		2,008		2,671		2,400		2,400		3,000	
72530 Dues & Memberships		2,368		2,595		2,683		4,000		3,500		4,500	
73100 Hardware Maintenance		-		1,456		126		1,000		1,000		1,000	
74640 Business Meetings		-		185		1,207		1,000		1,000		2,000	
74210 Professional and Consulting Services		162,843		113,325		66,879		100,000		108,502		300,000	
71710 Uniforms		1,212		1,408		2,975		2,900		2,900		4,400	
74610 Learning and Education		2,074		8,570		5,652		12,000		12,000		15,000	
75650 Traffic Signal System Maintenance		151,414		72,387		96,420		200,000		125,000		150,000	
75651 Guardrail Maintenance		-		-		3,750		5,000		5,942		5,000	
Total Public Works - Transportation Engineering		\$	1,273,318	\$	1,069,150	\$	1,252,677	\$	1,383,573	\$	1,230,431	\$	1,657,821



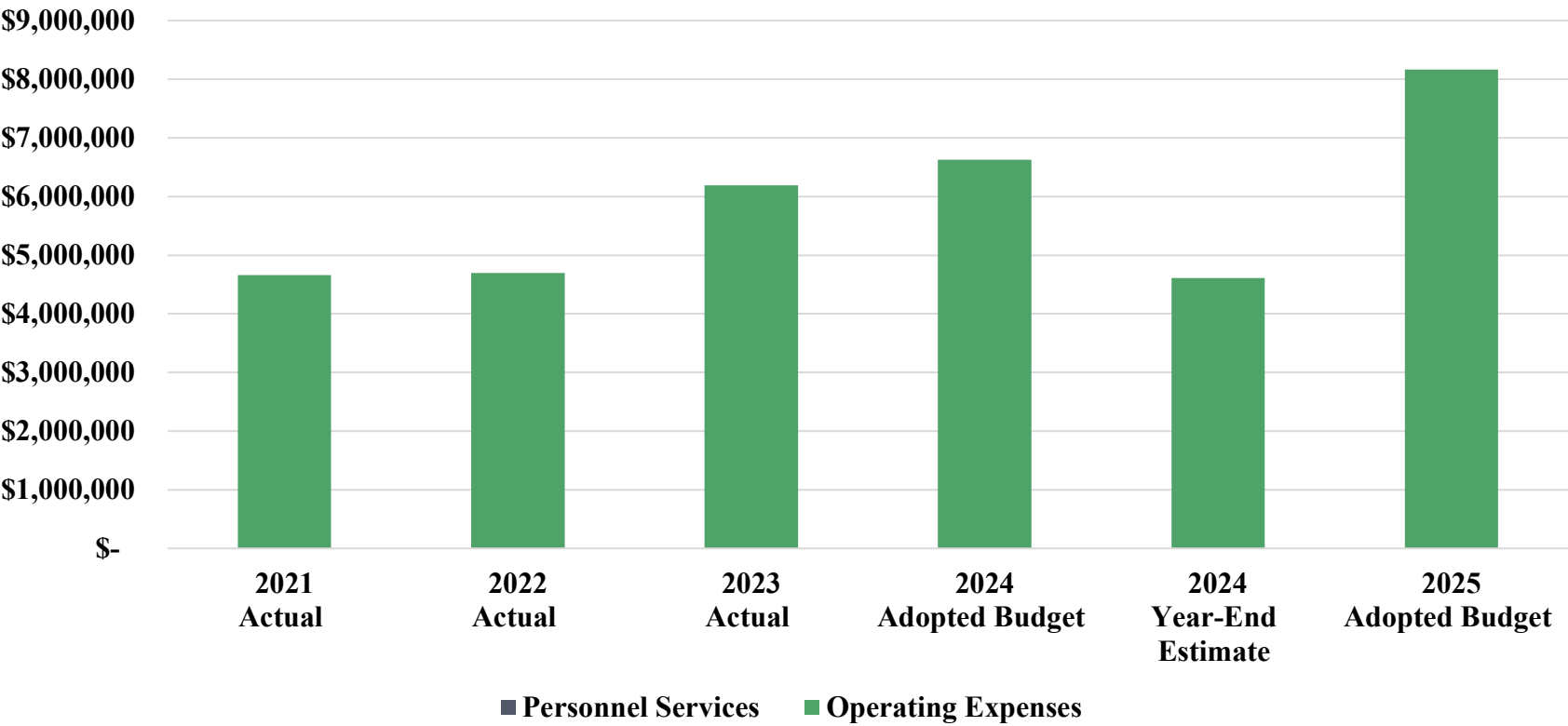
Public Works - Fleet Maintenance										
Expenditures by Line Item										
2025 Adopted Budget										
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
61100 Salary, Regular	\$	466,002	\$	482,547	\$	-	\$	-	\$	-
61200 Salary, Overtime		4,244		2,925		-		-		-
62110 Social Security		29,118		29,818		-		-		-
62120 Medicare		6,810		6,974		-		-		-
62260 Worker's Comp. Insurance		10,789		9,701		-		-		-
62210 Medical Insurance		70,656		77,538		-		-		-
62220 Life Insurance		1,119		1,181		-		-		-
62230 Disability Insurance		1,414		1,452		-		-		-
62240 Dental Insurance		2,926		2,830		-		-		-
62250 Vision Insurance		593		477		-		-		-
62235 Short-Term Disability Insurance		174		169		-		-		-
62310 Retirement (401A)		27,237		30,494		-		-		-
62420 Educational Benefits		463		-		-		-		-
62340 Retirement (457) - PT Employees		1,223		1,279		-		-		-
62270 Unemployment Insurance		177		221		-		-		-
71100 Office Supplies		652		1,037		-		-		-
71200 Supplies - Building Materials		490		2,078		-		-		-
71250 Supplies - Repair & Maintenance		3,259		2,740		-		-		-
72510 Books, Magazines, Subscriptions		284		329		-		-		-
72530 Dues & Memberships		920		632		-		-		-
72100 Fuel - Unleaded		161,425		215,791		-		-		-
72110 Fuel - Diesel		53,202		60,424		-		-		-
72120 Tires		40,119		39,887		-		-		-
72130 Parts Batteries Supplies		175,504		176,627		-		-		-
73100 Hardware Maintenance		-		66		-		-		-
74640 Business Meetings		121		405		-		-		-
74210 Professional and Consulting Services		90		-		-		-		-
71710 Uniforms		4,002		4,738		-		-		-
74610 Learning and Education		3,068		8,417		-		-		-
75100 Rentals		202		1,968		-		-		-
75110 Copier Rent		1,612		-		-		-		-
75700 Other Equipment Maintenance		11,583		20,388		-		-		-
76220 Outside Labor/Parts/Vehicle Wash		53,033		67,874		-		-		-
Total Public Works - Fleet Maintenance	\$	1,132,510	\$	1,251,009	\$	-	\$	-	\$	-



Public Works - Facilities Maintenance													
Expenditures by Line Item													
2025 Adopted Budget													
Spend Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget		2024 Year-End Estimate		2025 Adopted Budget	
61100 Salary, Regular	\$	580,182	\$	606,651	\$	693,217	\$	671,569	\$	407,396	\$	599,218	
61200 Salary, Overtime		11,864		17,019		22,783		28,574		28,574		28,574	
61220 Special Event Overtime		-		279		598		-		-		-	
62110 Social Security		36,822		38,702		44,395		41,636		41,636		37,725	
62120 Medicare		8,612		9,051		10,382		9,873		9,873		8,823	
62260 Worker's Comp. Insurance		16,362		14,629		16,436		28,190		28,190		28,190	
62210 Medical Insurance		108,978		132,510		142,151		121,527		121,527		129,200	
62220 Life Insurance		1,521		1,576		1,806		1,762		1,762		1,650	
62230 Disability Insurance		1,689		1,870		2,074		1,826		1,826		1,086	
62240 Dental Insurance		4,783		4,807		5,369		5,788		5,788		4,802	
62250 Vision Insurance		1,035		1,029		1,080		1,196		1,196		964	
62235 Short-Term Disability Insurance		266		227		252		284		284		223	
62310 Retirement (401A)		36,228		42,017		50,800		46,084		46,084		48,677	
62410 Uniform Allowance		566		814		244		1,050		1,050		1,050	
62270 Unemployment Insurance		319		361		414		277		277		277	
71100 Office Supplies		2,142		2,682		3,099		3,475		3,475		5,000	
71600 Non-Capital Furniture Fixtures & Equipment		6,814		20,293		56,136		70,000		70,000		89,000	
71130 Janitorial Supplies		12,198		14,034		14,762		23,000		23,000		23,000	
71200 Supplies - Building Materials		71,637		82,511		69,488		104,000		104,000		104,000	
71250 Supplies - Repair & Maintenance		3,644		4,334		7,968		7,600		7,600		9,000	
72530 Dues & Memberships		804		1,312		1,353		3,500		3,500		3,500	
73100 Hardware Maintenance		-		936		-		-		-		-	
74640 Business Meetings		1,244		606		1,949		1,500		1,500		3,000	
74210 Professional and Consulting Services		204,474		195,132		143,324		240,000		268,874		240,000	
74240 Janitorial Services		55,169		67,494		67,382		82,000		82,000		82,000	
71710 Uniforms		3,265		3,198		3,383		4,500		4,500		5,000	
74610 Learning and Education		3,252		9,169		4,249		10,500		10,500		15,000	
75220 Trash & Recycle		13,804		14,924		20,165		22,600		22,600		22,600	
75800 Building & Property Maint & Repair		65,568		66,785		75,906		120,000		120,000		120,000	
78100 Capital - Building Improvements		533,971		-		-		-		-		-	
Total Public Works - Facilities Maintenance		\$	1,787,213	\$	1,354,950	\$	1,461,164	\$	1,652,311	\$	1,417,012	\$	1,611,559



General Operations							
Description							
General Operations accounts for changes that are not specifically allocated to any General Fund operating department.							
Expenditures by Line Item							
2025 Adopted Budget							
Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
Salary & Benefits Savings	\$ -	\$ -	\$ -	\$ (872,525)	\$ (2,809,083)	\$ (1,274,252)	
71100 Office Supplies	30,430	35,668	35,784	78,000	78,000	78,000	
71600 Non-Capital Furniture Fixtures & Equipment	-	63	-	-	-	-	
72530 Dues & Memberships	70,264	78,546	85,057	89,139	89,139	89,139	
73200 Software Maintenance & Licensing	926,944	1,172,231	1,425,672	2,058,900	2,162,651	2,591,845	
74120 Collection Fees	184,089	209,791	233,302	220,000	220,000	220,000	
74210 Professional and Consulting Services	130,000	-	48,366	144,220	162,756	1,244,220	
76700 Senior Resident Tax Refund	115,343	118,571	104,243	120,000	120,000	120,000	
76520 Local Partnership Funding	60,260	(59,167)	-	-	-	-	
75210 Telecommunications	482,899	487,997	537,911	616,000	633,950	648,000	
75150 Postage & Freight	55,610	101,384	104,278	85,000	85,000	85,000	
75100 Rentals	1,035	-	-	-	-	-	
75200 Electricity & Gas	535,178	634,446	704,491	700,580	715,580	738,565	
75230 Water & Sewer	242,940	254,876	220,892	300,918	309,521	317,289	
75300 Street Lighting	924,510	906,183	971,511	1,110,550	1,110,550	1,154,972	
75110 Copier Rent	72,007	50,668	77,305	82,000	82,000	82,000	
Vehicle Replacement Charge	-	-	-	1,433,833	1,191,746	1,512,510	
77420 Fleet Maintenance	-	-	668,521	-	-	-	
77430 Fleet Fuel	-	-	296,141	-	-	-	
77440 Fleet Other	-	-	16,205	-	-	-	
77450 Vehicle Insurance Allocation	-	-	176,590	-	-	-	
77100 Property & Liability Insurance	800,000	640,000	325,000	388,500	388,500	487,350	
76200 Election	26,206	65,643	158,999	70,000	70,000	70,000	
Total General Operations	\$ 4,657,715	\$ 4,696,898	\$ 6,190,269	\$ 6,625,115	\$ 4,610,309	\$ 8,164,638	



Interfund Transfers Out

Highlights of 2025 Budget

The General Fund will transfer \$1,842,926 to the Capital Projects Fund.

Expenditures by Line Item

Spend Category	2025 Adopted Budget						2025 Adopted Budget
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate		
Transfer to the Capital Projects Fund	\$ 3,158,900	\$ 3,177,500	\$ 3,427,983	\$ 1,797,977	\$ 1,797,977	\$	1,842,926
Transfer to the Geneva Village Fund	50,000	103,403	97,765	76,324	76,324		-
Transfer to the the Life AD&D Fund	26,000	-	-	-	-		-
Total Interfund Transfers Out	\$ 3,234,900	\$ 3,280,903	\$ 3,525,748	\$ 1,874,301	\$ 1,874,301	\$	1,842,926

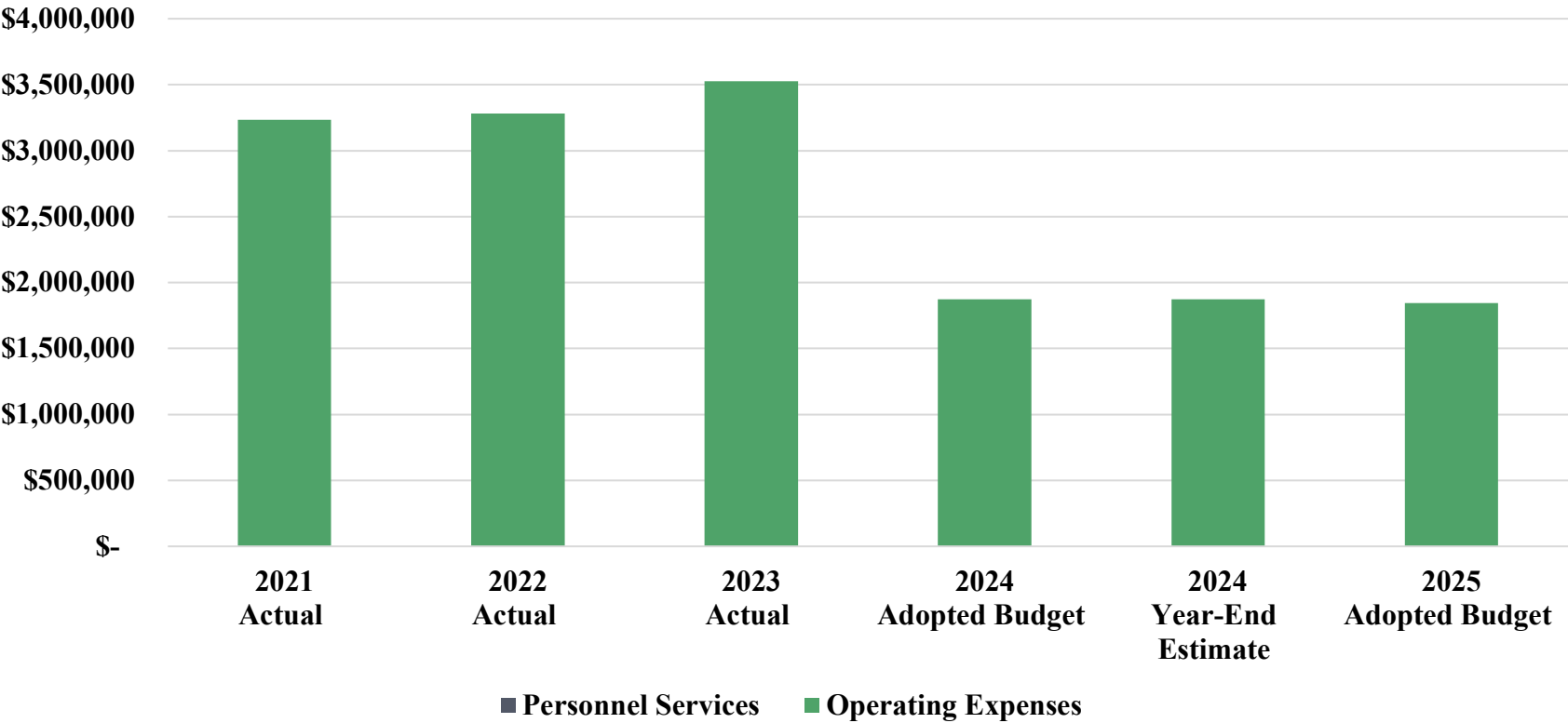




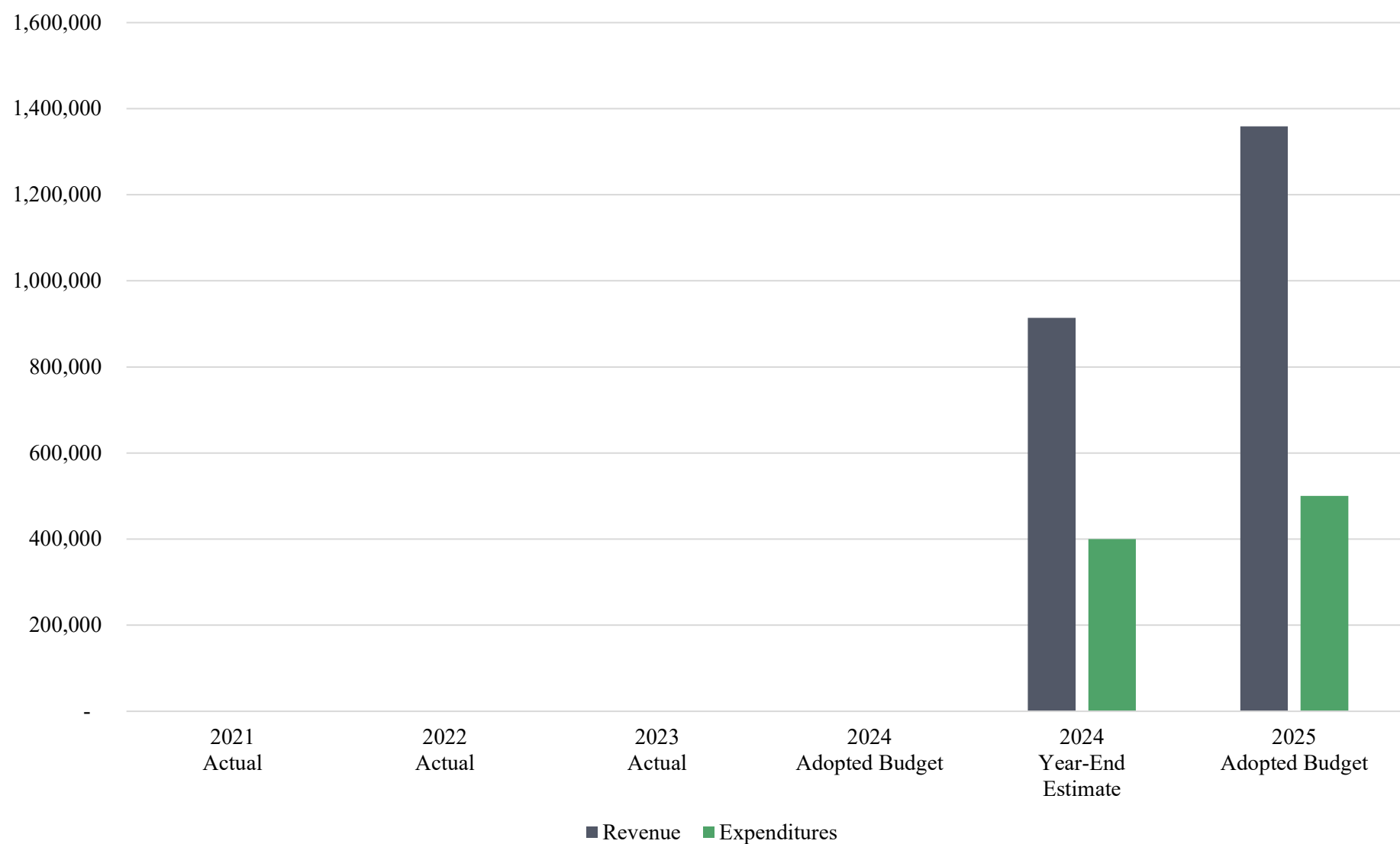
Photo by Kendall Johnson

Affordable Housing Fund

Affordable Housing Fund
2021-2025 Summary of Estimated Financial Sources and Uses

	2021		2022		2023		2024		2024		2025	
	Actual		Actual		Actual		Adopted Budget		Year-End Estimate		Adopted Budget	
Revenues												
Fee In-Lieu Of	\$	-	\$	-	\$	-	\$	-	\$	914,062	\$	1,359,352
Investment earnings		-		-		-		-		-		-
Total revenues		-		-		-		-		914,062		1,359,352
Expenditures												
General Government		-		-		-		-		400,000		-
Total expenditures		-		-		-		-		400,000		-
Other Financing Sources (Uses)												
Transfers In		-		-		-		-		-		-
Transfers Out		-		-		-		-		-		(500,000)
Excess (deficiency) of financial sources over financial uses		-		-		-		-		514,062		859,352
Fund Balance, Beginning of Year	\$	-	\$	-	\$	-	\$	-	\$	-	\$	514,062
Fund Balance, End of Year	\$	-	\$	-	\$	-	\$	-	\$	514,062	\$	1,373,414

Affordable Housing Fund Rev. vs Exp.



Affordable Housing Fund

Description of Fund

The Affordable Housing Fund was created to receive funds for affordable housing strategies as outlined in Ordinance 2022-27. Revenues received are from developers in-lieu of providing minimum affordable units outlined in the ordinance. The use of these funds is for developing affordable housing in partnership with other organizations.

Revenues - \$1,359,352

Revenues in this fund are fee-in-lieu payments from housing developers to satisfy compliance requirements of Ordinance 2022-27.

Expenditures - \$500,000

Funds appropriated are for affordable housing projects either directly or via partner organizations. Funds are also transferred to other funds offset city fee rebates

Revenues by Line Item

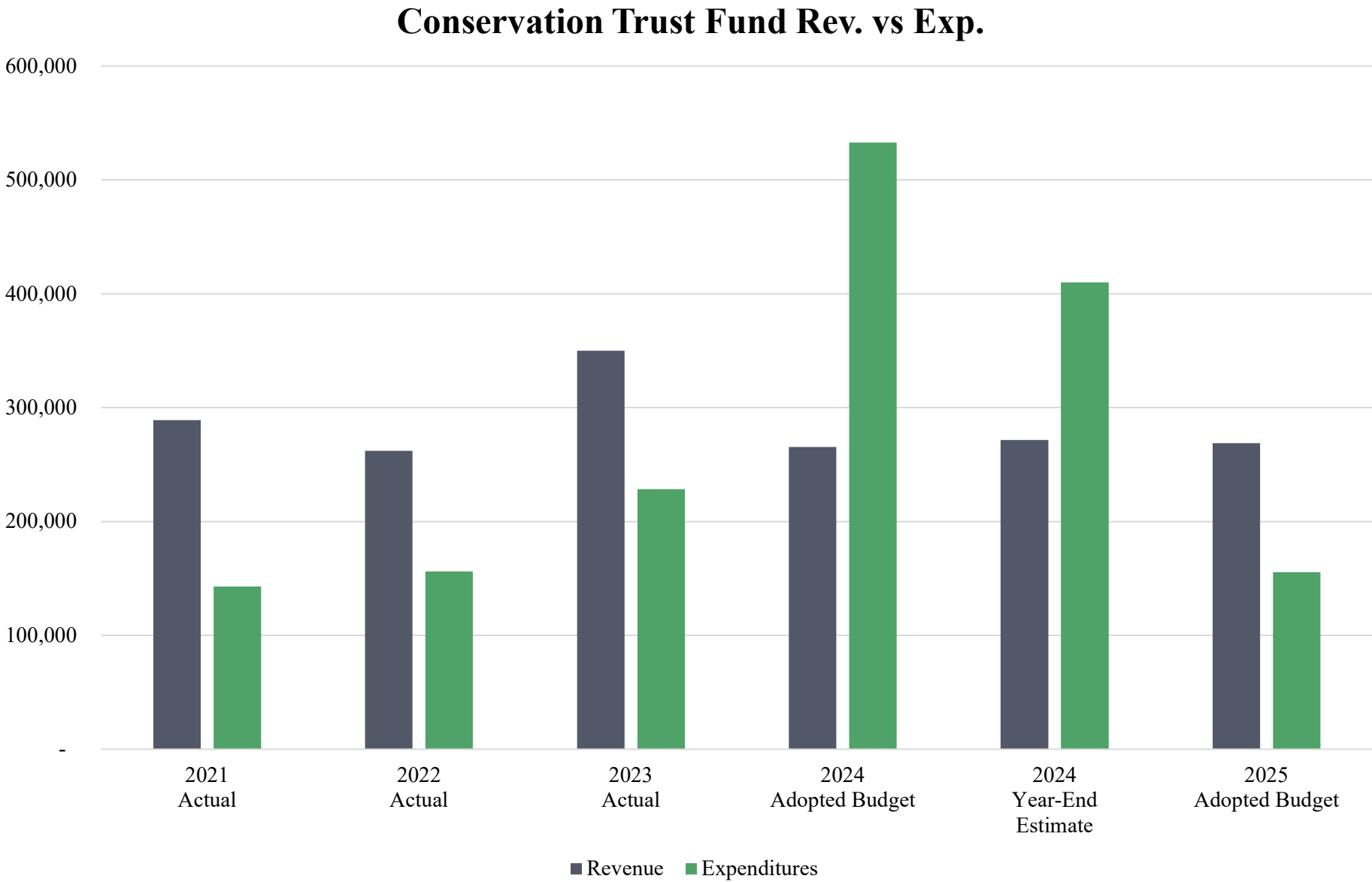
2025 Adopted Budget											
Cost		2021		2022		2023		2024	2024		2025
Center	Revenue Category	Actual		Actual		Actual		Adopted Budget	Year-End Estimate		Adopted Budget
CC_321	57140 Fees in Lieu of	\$	-	\$	-	\$	-	\$	-	\$ 914,062	\$ 1,359,352
CC_171	55100 Interest Earnings		-		-		-		-		-
Total Revenues		\$	-	\$	-	\$	-	\$	-	\$ 914,062	\$ 1,359,352

Expenditures by Line Item

2025 Adopted Budget											
Cost		2021		2022		2023		2024	2024		2025
Center	Spend Category	Actual		Actual		Actual		Adopted Budget	Year-End Estimate		Adopted Budget
CC_321	74210 Professional and Consulting Services	\$	-	\$	-	\$	-	\$	-	\$ 400,000	\$ -
CC_600	79600 Interfund Transfer Expense		-		-		-		-		500,000
Total Expenditures		\$	-	\$	-	\$	-	\$	-	\$ 400,000	\$ 500,000

Conservation Trust Fund

Conservation Trust Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Intergovernmental	\$ 292,342	\$ 291,175	\$ 316,626	\$ 260,000	\$ 260,000	\$ 260,000
Investment earnings	(3,305)	(29,216)	33,434	5,564	11,472	8,702
Total revenues	289,037	261,959	350,060	265,564	271,472	268,702
Expenditures						
Culture and recreation	142,816	143,443	228,359	172,840	150,000	145,599
Capital outlay	-	12,628	-	360,000	260,000	10,000
Total expenditures	142,816	156,071	228,359	532,840	410,000	155,599
Excess (deficiency) of financial sources over financial uses	146,221	105,888	121,701	(267,276)	(138,528)	113,103
Fund Balance, Beginning of Year	\$ 199,802	\$ 346,023	\$ 451,912	\$ 278,147	\$ 573,613	\$ 435,085
Fund Balance, End of Year	\$ 346,023	\$ 451,912	\$ 573,613	\$ 10,871	\$ 435,085	\$ 548,188



Conservation Trust Fund

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 - \$268,702
Revenues in this fund are from the State of Colorado lottery funds and interest earnings.

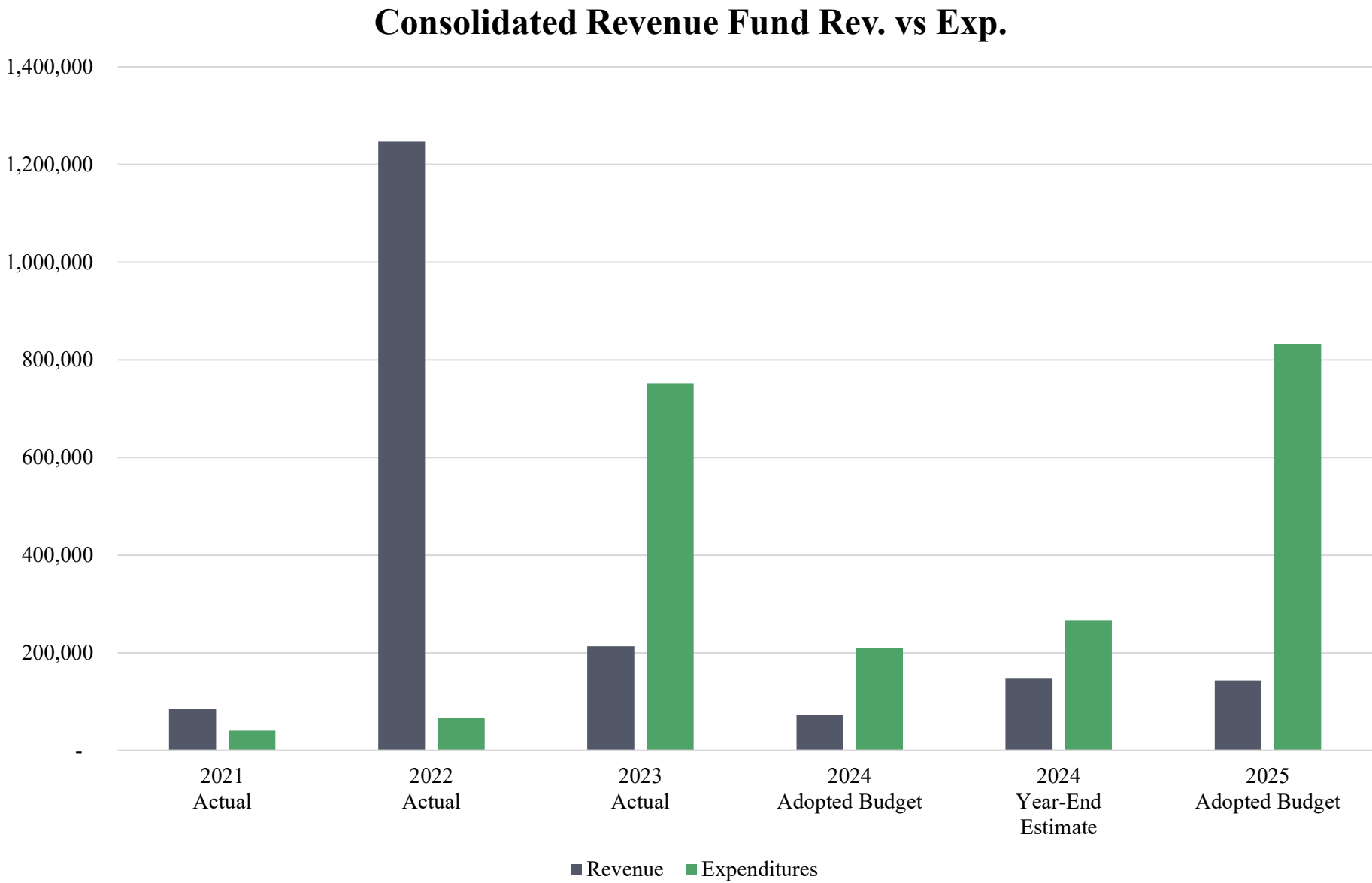
Expenditures - \$155,599
Funds appropriated are for parkland maintenance, South Platte Park operating costs, rent expenses for trail land and museum artifact storage.

Revenues by Line Item												
2025 Adopted Budget												
Cost Center	Revenue Category		2021 Actual		2022 Actual		2023 Actual		2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	53260 Lottery Funds	\$	292,342	\$	291,175	\$	316,626	\$	260,000	\$	260,000	
CC_171	55100 Interest Earnings		(3,305)		(29,216)		33,434		5,564		11,472	
Total Revenues		\$	289,037	\$	261,959	\$	350,060	\$	265,564	\$	271,472	
											\$	268,702

Expenditures by Line Item										
2025 Adopted Budget										
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget			
CC_400	61100 Salary, Regular	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000			
CC_400	76150 South Platte Park	21,920	21,920	83,357	50,000	50,000	22,080			
CC_400	75100 Rentals	20,896	21,523	45,002	22,840	-	23,519			
CC_400	78100 Capital - Building Improvements	-	12,628	-	360,000	260,000	10,000			
Total Expenditures		\$ 142,816	\$ 156,071	\$ 228,359	\$ 532,840	\$ 410,000	\$ 155,599			

Consolidated Special Revenue Fund

Consolidated Special Revenue Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Taxes	\$ 43,837	\$ 39,518	\$ 34,134	\$ 31,000	\$ 31,000	\$ 29,000
Intergovernmental	-	-	17,250	-	40,000	40,000
Fines and forfeitures	43,867	46,892	36,704	35,500	42,900	42,900
Investment earnings	(1,746)	(83,822)	68,630	3,652	16,613	14,972
Miscellaneous	(486)	1,244,188	16,500	1,800	16,500	16,500
Total revenues	85,473	1,246,776	173,218	71,952	147,013	143,372
Expenditures						
General government	21,676	13,598	710,740	61,000	128,700	621,930
Public safety	14,786	12,948	23,242	86,603	97,703	179,158
Culture and recreation	-	-	-	62,500	40,500	30,900
Capital outlay	-	40,170	18,008	-	-	-
Total expenditures	40,580	66,716	751,990	210,103	266,903	831,988
Other Financing Uses						
Transfers In	-	-	40,000	-	-	-
Excess (deficiency) of financial sources over financial uses	44,893	1,180,060	(538,772)	(138,151)	(119,890)	(688,615)
Fund Balance, Beginning of Year	\$ 209,414	\$ 254,307	\$ 1,434,367	\$ 262,110	\$ 895,595	\$ 775,705
Fund Balance, End of Year	\$ 254,307	\$ 1,434,367	\$ 895,595	\$ 123,959	\$ 775,705	\$ 87,090



Consolidated Special Revenue Fund

Description of Fund

There are currently eight active subfunds in the Consolidated Special Revenues Fund. Revenues are restricted to use for the specified program.

Revenues - \$143,372

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

Public, Educational, and Government (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

Littleton Victim’s Assistance - Fees from tickets via the court system to be used for assistance to victims in the Littleton area.

Police Health Retirement - Provides health benefits for eligible police retiree members. This program will begin in 2025.

Expenditures - \$831,988

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

Revenue Summary

Consolidated Revenue Fund Category	2021		2022		2023		2024	2024	2025
	Actual	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget		
Public, Educational, and Government (PEG)	\$ 43,617	\$ 38,796	\$ 48,064	\$ 31,300	\$ 31,800	\$ 29,150			
Stadium District Funding	-	1,157,357	46,173	-	6,196	5,800			
Defensive Driving Program	42,662	37,661	11,890	37,742	9,407	9,507			
M. Stein	10	379	1,179	300	1,200	1,300			
Drug Destruction	(41)	(309)	407	100	100	100			
Littleton Fine Arts Committee	(2,151)	(2,707)	1,395	610	530	540			
Stern-Elder	1,377	539	2,871	1,900	2,100	2,150			
Littleton Victim's Assistance	-	-	38,930	-	39,500	38,500			
Shop with a Cop	-	15,060	15,097	-	15,000	15,000			
CO Tree Coalition	-	-	5,528	-	300	325			
Police Health Retirement Account	-	-	41,680	-	40,880	41,000			
Total Revenues	\$ 85,473	\$ 1,246,776	\$ 213,214	\$ 71,952	\$ 147,013	\$ 143,372			

Expenditure Summary

Consolidated Revenue Fund Category	2021		2022		2023		2024	2024	2025			
	Actual		Actual		Actual		Adopted Budget	Year-End Estimate	Adopted Budget			
Public, Educational, and Government (PEG)	\$	25,794	\$	53,768	\$	36,048	\$	61,000	\$	61,000	\$	33,350
Stadium District Funding		-		-		692,700		-		67,700		588,580
Defensive Driving Program		2,489		-		-		11,150		11,150		11,708
M. Stein		-		-		-		22,000		-		24,000
Drug Destruction		-		-		-		-		-		-
Littleton Fine Arts Committee		-		-		-		20,000		20,000		3,000
Stern-Elder		-		-		-		20,500		20,500		3,900
Littleton Victim's Assistance		-		1,748		13,042		71,553		71,553		109,450
Shop with a Cop		12,296		11,200		10,200		3,900		15,000		15,000
CO Tree Coalition		-		-		-		-		-		-
Police Health Retirement Account		-		-		-		-		-		43,000
Total Expnditures	\$	40,580	\$	66,716	\$	751,990	\$	210,103	\$	266,903	\$	831,988

Consolidated Special Revenue Fund

Public, Educational, and Government (PEG) Detail

Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_130	53410 Local & Other Grants	\$	-	\$ -	\$ 12,000	\$ -	\$ -	\$ -	
CC_130	54330 PEG Fees		43,837	39,518	34,134	31,000	31,000	29,000	
CC_130	55100 Interest Earnings		(221)	(722)	1,930	300	800	150	
Total Revenues		\$	43,617	\$ 38,796	\$ 48,064	\$ 31,300	\$ 31,800	\$ 29,150	

Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_130	71250 Supplies - Repair & Maintenance	\$	11,573	\$ 13,598	\$ 16,014	\$ 61,000	\$ 61,000	\$ 33,350	
CC_130	78150 Capital - Equipment		14,221	40,170	20,034	-	-	-	
Total Expenditures		\$	25,794	\$ 53,768	\$ 36,048	\$ 61,000	\$ 61,000	\$ 33,350	

Stadium District Funding Detail

Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	55100 Interest Earnings	\$	-	\$ (71,844)	\$ 46,173	\$ -	\$ 6,196	\$ 5,800	
CC_171	58600 Other Misc. Revenues		-	1,229,201	-	-	-	-	
Total Revenues		\$	-	\$ 1,157,357	\$ 46,173	\$ -	\$ 6,196	\$ 5,800	

Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	76550 Community Outreach Programs	\$	-	\$ -	\$ 692,700	\$ -	\$ 67,700	\$ 588,580	
Total Expenditures		\$	-	\$ -	\$ 692,700	\$ -	\$ 67,700	\$ 588,580	

Defensive Driving Program Detail

Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_200	55100 Interest Earnings	\$	(1,205)	\$ (9,231)	\$ 5,089	\$ 2,242	\$ 2,007	\$ 2,107	
CC_200	58210 Fines		43,867	46,892	6,801	35,500	7,400	7,400	
Total Revenues		\$	42,662	\$ 37,661	\$ 11,890	\$ 37,742	\$ 9,407	\$ 9,507	

Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_200	61100 Salary, Regular	\$	-	\$ -	\$ -	\$ 11,098	\$ 11,098	\$ 11,653	
CC_200	62120 Medicare		-	-	-	52	52	55	
CC_200	62310 Retirement (401A)		(369)	-	-	-	-	-	
CC_200	76120 Victim Reimbursement		2,858	-	-	-	-	-	
Total Expenditures		\$	2,489	\$ -	\$ -	\$ 11,150	\$ 11,150	\$ 11,708	

Consolidated Special Revenue Fund									
M. Stein Detail									
Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_600	55100 Interest Earnings		\$ 10	\$ 379	\$ 1,179	\$ 300	\$ 1,200	\$ 1,300	
Total Revenues			\$ 10	\$ 379	\$ 1,179	\$ 300	\$ 1,200	\$ 1,300	
Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_600	76210 Other Charges		\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 24,000	
Total Expenditures			\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 24,000	

Drug Destruction Detail									
Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_173	55100 Interest Earnings		\$ (41)	\$ (309)	\$ 407	\$ 100	\$ 100	\$ 100	
Total Revenues			\$ (41)	\$ (309)	\$ 407	\$ 100	\$ 100	\$ 100	
Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
N/A			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Littleton Fine Arts Committee Detail									
Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_565	55100 Interest Earnings		\$ (166)	\$ (1,134)	\$ 1,395	\$ 310	\$ 530	\$ 540	
CC_565	57100 Private Donations		-	(1,573)	-	-	-	-	
CC_565	58230 Events - Misc Revenue		(1,986)	-	-	300	-	-	
Total Revenues			\$ (2,151)	\$ (2,707)	\$ 1,395	\$ 610	\$ 530	\$ 540	
Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_565	76210 Other Charges		\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 3,000	
Total Expenditures			\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 3,000	

Consolidated Special Revenue Fund									
Stern-Elder Detail									
Revenues by Line Item									
Cost			2021	2022	2023	2024	2024	2025	
Center	Revenue Category		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget	
CC_300	55100 Interest Earnings	\$	(123)	\$ (961)	\$ 1,371	\$ 400	\$ 600	\$ 650	
CC_300	58220 Revenue - Sterne Elder		1,500	1,500	1,500	1,500	1,500	1,500	
Total Revenues		\$	1,377	\$ 539	\$ 2,871	\$ 1,900	\$ 2,100	\$ 2,150	
Expenditures by Line Item									
Cost			2021	2022	2023	2024	2024	2025	
Center	Spend Category		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget	
CC_300	76210 Other Charges	\$	-	\$ -	\$ -	\$ 20,500	\$ 20,500	\$ 3,900	
Total Expenditures		\$	-	\$ -	\$ -	\$ 20,500	\$ 20,500	\$ 3,900	

Littleton Victim's Assistance Detail									
Revenues by Line Item									
Cost			2021	2022	2023	2024	2024	2025	
Center	Revenue Category		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget	
CC_200	55100 Interest Earnings	\$	-	\$ -	\$ 9,027	\$ -	\$ 4,000	\$ 3,000	
CC_200	58210 Fines		-	-	29,903	-	35,500	35,500	
Total Revenues		\$	-	\$ -	\$ 38,930	\$ -	\$ 39,500	\$ 38,500	
Expenditures by Line Item									
Cost			2021	2022	2023	2024	2024	2025	
Center	Spend Category		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget	
CC_200	61100 Salary, Regular	\$	-	\$ -	\$ -	\$ 53,376	\$ 53,376	\$ 80,912	
CC_200	62110 Social Security		-	-	-	3,309	3,309	5,016	
CC_200	62120 Medicare		-	-	-	774	774	1,173	
CC_200	62260 Worker's Comp. Insurance		-	-	-	2,190	2,190	3,320	
CC_200	62210 Medical Insurance		-	-	-	6,295	6,295	9,542	
CC_200	62220 Life Insurance		-	-	-	145	145	220	
CC_200	62230 Disability Insurance		-	-	-	165	165	250	
CC_200	62240 Dental Insurance		-	-	-	430	430	652	
CC_200	62250 Vision Insurance		-	-	-	89	89	135	
CC_200	62235 Short-Term Disability Insurance		-	-	-	21	21	32	
CC_200	62310 Retirement (401A)		-	-	-	3,737	3,737	5,665	
CC_200	62270 Unemployment Insurance		-	-	-	22	22	33	
CC_200	74610 Learning and Education		-	260	-	-	-	-	
CC_200	76120 Victim Reimbursement		-	1,488	1,600	1,000	1,000	2,500	
CC_201	71140 Supplies - Programming & Processing		-	-	11,442	-	-	-	
Total Expenditures		\$	-	\$ 1,748	\$ 13,042	\$ 71,553	\$ 71,553	\$ 109,450	

Consolidated Special Revenue Fund

Shop with a Cop Detail

Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_200	55100 Interest Earnings	\$	-	\$ -	\$ 97	\$ -	\$ -	\$ -	
CC_201	57130 Contributions/Donations		-	15,060	15,000	-	15,000	15,000	
Total Revenues		\$	-	\$ 15,060	\$ 15,097	\$ -	\$ 15,000	\$ 15,000	

Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_201	71140 Supplies - Programming & Processing	\$	12,296	\$ 11,200	\$ 10,200	\$ 3,900	\$ 15,000	\$ 15,000	
Total Expenditures		\$	12,296	\$ 11,200	\$ 10,200	\$ 3,900	\$ 15,000	\$ 15,000	

CO Tree Coalition Detail

Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_303	53410 Local & Other Grants	\$	-	\$ -	\$ 5,250	\$ -	\$ -	\$ -	
CC_303	55100 Interest Earnings		-	-	278	-	300	325	
Total Revenues		\$	-	\$ -	\$ 5,528	\$ -	\$ 300	\$ 325	

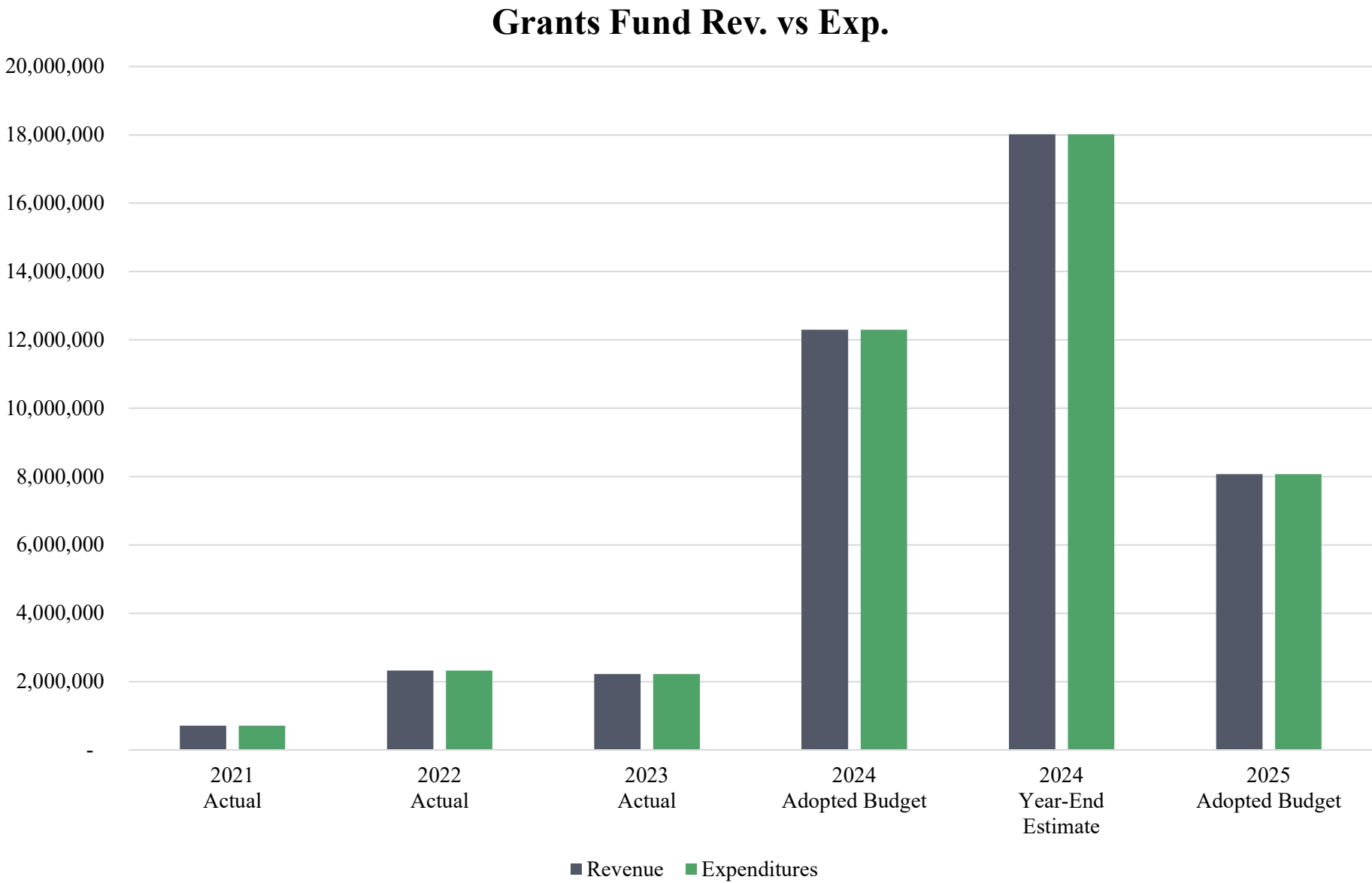
Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
N/A		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	

Police Health Retirement Account Detail

Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_203	55100 Interest Earnings	\$	-	\$ -	\$ 1,680	\$ -	\$ 880	\$ 1,000	
CC_600	57560 Health Contributions - Retiree		-	-	40,000	-	40,000	40,000	
Total Revenues		\$	-	\$ -	\$ 41,680	\$ -	\$ 40,880	\$ 41,000	

Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_200	77170 Claims Paid	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 43,000	
Total Expenditures		\$	-	\$ -	\$ -	\$ -	\$ -	\$ 43,000	

Grants Fund						
Grants Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Intergovernmental	\$ 711,705	\$ 2,326,978	\$ 2,221,622	\$ 12,302,000	\$ 18,014,030	\$ 8,076,000
Total revenues	711,705	2,326,978	2,221,622	12,302,000	18,014,030	8,076,000
Expenditures						
General government	56,247	86,133	25,000	-	1,500,000	-
Public safety	28,265	404,619	48,933	45,000	45,000	40,000
Highways and streets	-	-	502,460	-	-	-
Culture and recreation	67,805	57,121	48,219	15,000	-	-
Capital outlay	559,388	1,779,105	1,597,010	12,242,000	16,469,030	8,036,000
Total expenditures	711,705	2,326,978	2,221,622	12,302,000	18,014,030	8,076,000
Excess of financial sources over financial uses	-	-	-	-	-	-
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Grants Fund

Description of Fund

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

Revenues - \$8,076,000
Revenues in this fund are for Federal, State and local grants. In 2025, the city anticipates receiving \$8.0 million in grant funds. The city budgets a few recurring grant funds which have not been awarded but are typically applied for and received annually.

Expenditures - \$8,076,000
Expenditures are directly related to the revenues received.

Revenues by Line Item							
2025 Adopted Budget							
Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_130	54510 Misc Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CC_130	53110 Federal Grants	-	-	-	-	1,500,000	-
CC_140	53410 Local & Other Grants	-	-	25,000	-	-	-
CC_171	53410 Local & Other Grants	50,000	10,293	-	-	-	-
CC_174	53310 County Grants	400	-	-	-	-	-
CC_177	53110 Federal Grants	18,000	-	-	-	244,250	-
CC_200	53110 Federal Grants	-	169,818	10,182	-	-	-
CC_201	53110 Federal Grants	5,360	-	-	-	-	-
CC_201	53210 State Grants	-	173,068	-	-	-	-
CC_203	53110 Federal Grants	1,634	32,929	23,128	25,000	25,000	20,000
CC_203	53210 State Grants	3,022	10,331	5,766	-	-	-
CC_204	53110 Federal Grants	18,249	18,472	20,041	20,000	20,000	20,000
CC_300	53110 Federal Grants	414,437	162,514	-	-	500,000	-
CC_302	53210 State Grants	-	195,814	258,713	-	-	-
CC_302	53410 Local & Other Grants	-	57,848	-	11,442,000	12,692,620	7,520,000
CC_302	53110 Federal Grants	132,797	1,337,655	1,785,283	675,000	3,032,160	516,000
CC_303	53410 Local & Other Grants	-	-	18,054	-	-	-
CC_320	53410 Local & Other Grants	-	840	-	-	-	-
CC_520	53210 State Grants	14,217	23,131	23,708	15,000	-	-
CC_520	53410 Local & Other Grants	25,768	208	50,747	-	-	-
CC_522	53110 Federal Grants	-	25,276	-	-	-	-
CC_522	53410 Local & Other Grants	27,510	-	-	-	-	-
CC_560	53410 Local & Other Grants	311	33,781	1,000	125,000	-	-
Total Revenues		\$ 711,705	\$ 2,251,978	\$ 2,221,622	\$ 12,302,000	\$ 18,014,030	\$ 8,076,000

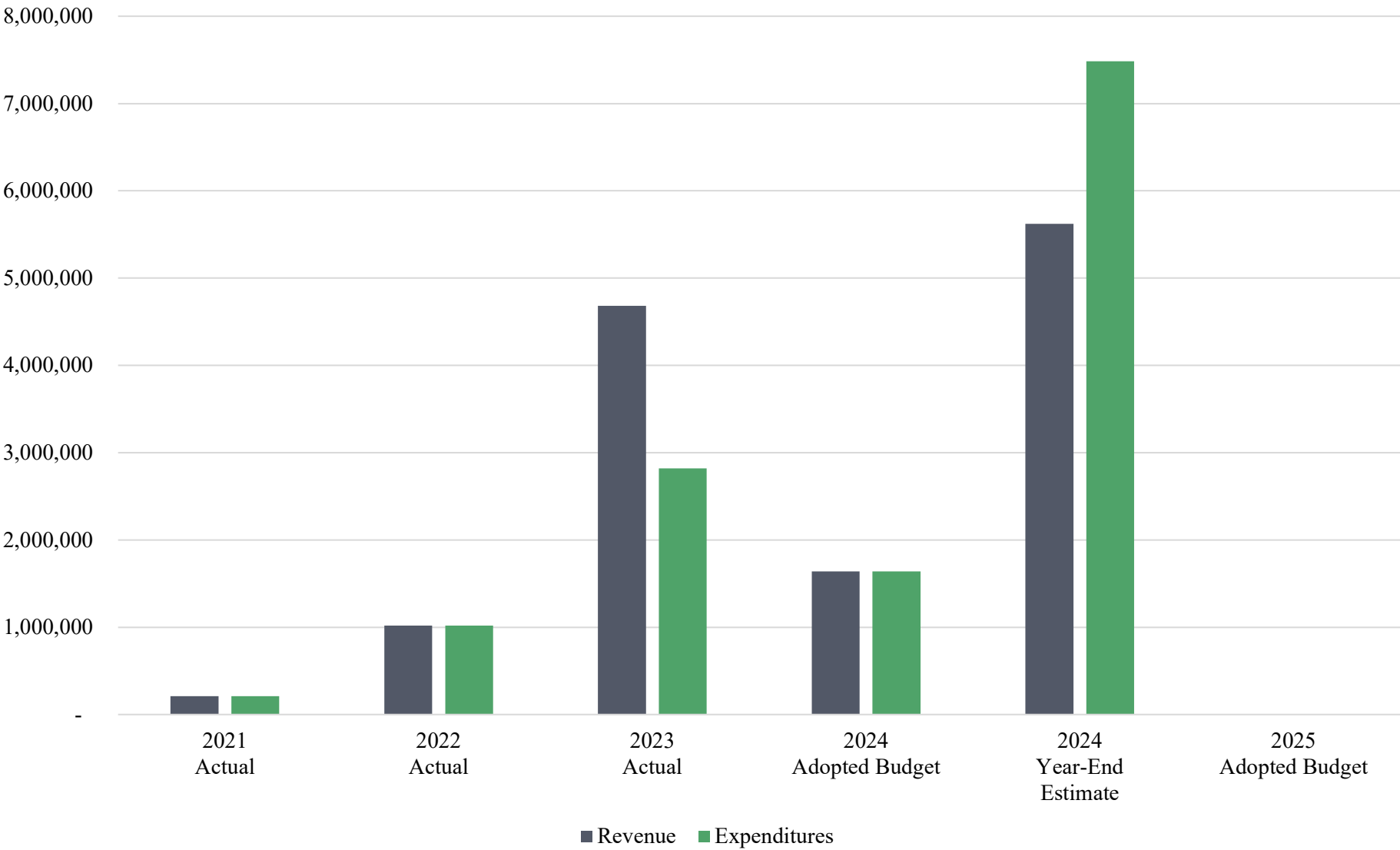
Grants Fund

Expenditures by Line Item													
2025 Adopted Budget													
Cost Center	Spend Category		2021 Actual		2022 Actual		2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget			
CC_110	61100 Salary, Regular	\$	-	\$	669	\$	-	\$	-	\$	-		
CC_110	76530 Special Events		-		9,624		-		-		-		
CC_130	74210 Professional and Consulting Services		-		75,000		-		1,500,000		-		
CC_140	74210 Professional and Consulting Services		-		-		25,000		-		-		
CC_171	71100 Office Supplies		(331)		-		-		-		-		
CC_171	76550 Community Outreach Programs		50,000		-		-		-		-		
CC_171	75210 Telecommunications		14,573		-		-		-		-		
CC_171	78100 Capital - Building Improvements		(14,241)		-		-		-		-		
CC_174	71600 Non-Capital Furniture Fixtures & Equipment		400		-		-		-		-		
CC_177	78100 Capital - Building Improvements		18,000		-		-		244,250		-		
CC_200	73100 Hardware Maintenance		-		117,000		-		-		-		
CC_200	73200 Software Maintenance & Licensing		-		220,273		10,182		-		-		
CC_201	71700 Supplies - Police		5,360		-		-		-		-		
CC_201	73200 Software Maintenance & Licensing		-		30,000		-		-		-		
CC_201	74210 Professional and Consulting Services		-		12,353		-		-		-		
CC_201	74610 Learning and Education		-		375		-		-		-		
CC_203	61200 Salary, Overtime		-		-		11,386		25,000		20,000		
CC_203	71600 Non-Capital Furniture Fixtures & Equipment		-		3,216		-		-		-		
CC_203	71700 Supplies - Police		4,656		-		-		-		-		
CC_203	74610 Learning and Education		-		2,929		17,508		-		-		
CC_204	61200 Salary, Overtime		18,249		18,472		20,041		20,000		20,000		
CC_300	78160 Capital - Street Improvements		-		-		-		500,000		-		
CC_302	78160 Capital - Street Improvements		517,254		1,281,789		1,748,384		12,117,000		7,708,000		
CC_302	78200 Capital - Traffic Signals		-		95,622		313,666		224,152		328,000		
CC_302	78210 Capital - Bridge Improvements		29,980		376,420		-		-		-		
CC_320	74610 Learning and Education		-		840		-		-		-		
CC_520	72520 Collection Materials		14,193		23,130		23,708		15,000		-		
CC_520	71140 Supplies - Programming & Processing		25,791		208		50,747		-		-		
CC_520	78140 Capital - Vehicles		-		25,277		-		-		-		
CC_522	61100 Salary, Regular		27,510		-		-		-		-		
CC_560	71200 Supplies - Building Materials		-		33,781		-		-		-		
CC_560	71140 Supplies - Programming & Processing		311		-		1,000		-		-		
CC_560	78100 Capital - Building Improvements		-		-		-		125,000		-		
Total Expenditures		\$	711,705	\$	2,326,978	\$	2,221,622	\$	12,302,000	\$	18,014,030	\$	8,076,000

American Rescue Plan Act (ARPA) Fund

American Rescue Plan Act (ARPA) Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Intergovernmental	\$ 208,474	\$ 1,018,719	\$ 4,683,433	\$ 1,640,000	\$ 5,620,500	\$ -
Total revenues	208,474	1,018,719	4,683,433	1,640,000	5,620,500	-
Expenditures						
General government	77,327	758,603	1,852,665	1,640,000	6,296,953	-
Highways and streets	-	4,279	167,474	-	136,841	-
Culture and recreation	131,147	96,617	-	-	-	-
Capital outlay	-	159,221	-	-	1,000,000	-
Total expenditures	208,474	1,018,719	2,020,139	1,640,000	7,433,794	-
Other Financing Uses						
Transfers out	-	-	(800,000)	-	(50,000)	-
Total Other Financing Sources (Uses)	-	-	(800,000)	-	(50,000)	-
Excess of financial sources over financial uses	-	-	1,863,294	-	(1,863,294)	-
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 1,863,294	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ 1,863,294	\$ -	\$ -	\$ -

ARPA Fund Rev. vs Exp.



American Rescue Plan Act (ARPA) Fund

Description of Fund

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

Revenues - \$0
Revenues in this fund are for Federal, State and local grants. In 2025, the city anticipates receiving \$8.0 million in grant funds. The city budgets a few recurring grant funds which have not been awarded but are typically applied for and received annually.

Expenditures - \$0
Expenditures are directly related to the revenues received.

Revenues by Line Item								
2025 Adopted Budget								
Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	53110 Federal Grants	\$ 208,474	\$ 1,018,719	\$ 4,683,433	\$ 1,640,000	\$ 5,620,500	\$ -	
Total Revenues		\$ 208,474	\$ 1,018,719	\$ 4,683,433	\$ 1,640,000	\$ 5,620,500	\$ -	

Expenditures by Line Item								
2025 Adopted Budget								
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_100	76520 Local Partnership Funding	\$ -	\$ 87,750	\$ -	\$ -	\$ -	\$ -	
CC_130	61100 Salary, Regular	-	-	115,584	-	59,383	-	
CC_130	62110 Social Security	-	-	7,190	-	-	-	
CC_130	62120 Medicare	-	-	1,682	-	-	-	
CC_130	62210 Medical Insurance	-	-	8,590	-	-	-	
CC_130	62220 Life Insurance	-	-	310	-	-	-	
CC_130	62230 Disability Insurance	-	-	356	-	-	-	
CC_130	62240 Dental Insurance	-	-	454	-	-	-	
CC_130	62250 Vision Insurance	-	-	99	-	-	-	
CC_130	62235 Short-Term Disability Insurance	-	-	47	-	-	-	
CC_130	62310 Retirement (401A)	-	-	9,187	-	-	-	
CC_130	62270 Unemployment Insurance	-	-	82	-	-	-	
CC_130	74210 Professional and Consulting Services	-	22,000	993,660	1,000,000	1,217,592	-	
CC_140	74210 Professional and Consulting Services	-	-	83,493	225,000	141,507	-	
CC_140	76550 Community Outreach Programs	-	-	107,326	-	392,674	-	
CC_150	61100 Salary, Regular	23,425	124,954	120,463	-	278,592	-	
CC_150	62110 Social Security	1,468	7,761	6,575	-	-	-	
CC_150	62120 Medicare	343	1,815	1,538	-	-	-	
CC_150	62210 Medical Insurance	3,642	19,096	3,402	-	-	-	
CC_150	62220 Life Insurance	63	334	223	-	-	-	
CC_150	62230 Disability Insurance	73	383	256	-	-	-	
CC_150	62240 Dental Insurance	149	798	159	-	-	-	
CC_150	62250 Vision Insurance	31	171	25	-	-	-	
CC_150	62235 Short-Term Disability Insurance	7	41	32	-	-	-	
CC_150	62310 Retirement (401A)	1,640	8,747	3,027	-	-	-	
CC_150	62340 Retirement (457) - PT Employees	-	-	1,170	-	-	-	
CC_150	62270 Unemployment Insurance	27	68	79	-	-	-	
CC_160	61100 Salary, Regular	23,793	71,501	77,797	-	-	-	
CC_160	62110 Social Security	1,408	4,574	4,548	-	-	-	
CC_160	62120 Medicare	329	1,069	1,063	-	-	-	
CC_160	62220 Life Insurance	-	182	196	-	-	-	
CC_160	62230 Disability Insurance	-	208	225	-	-	-	

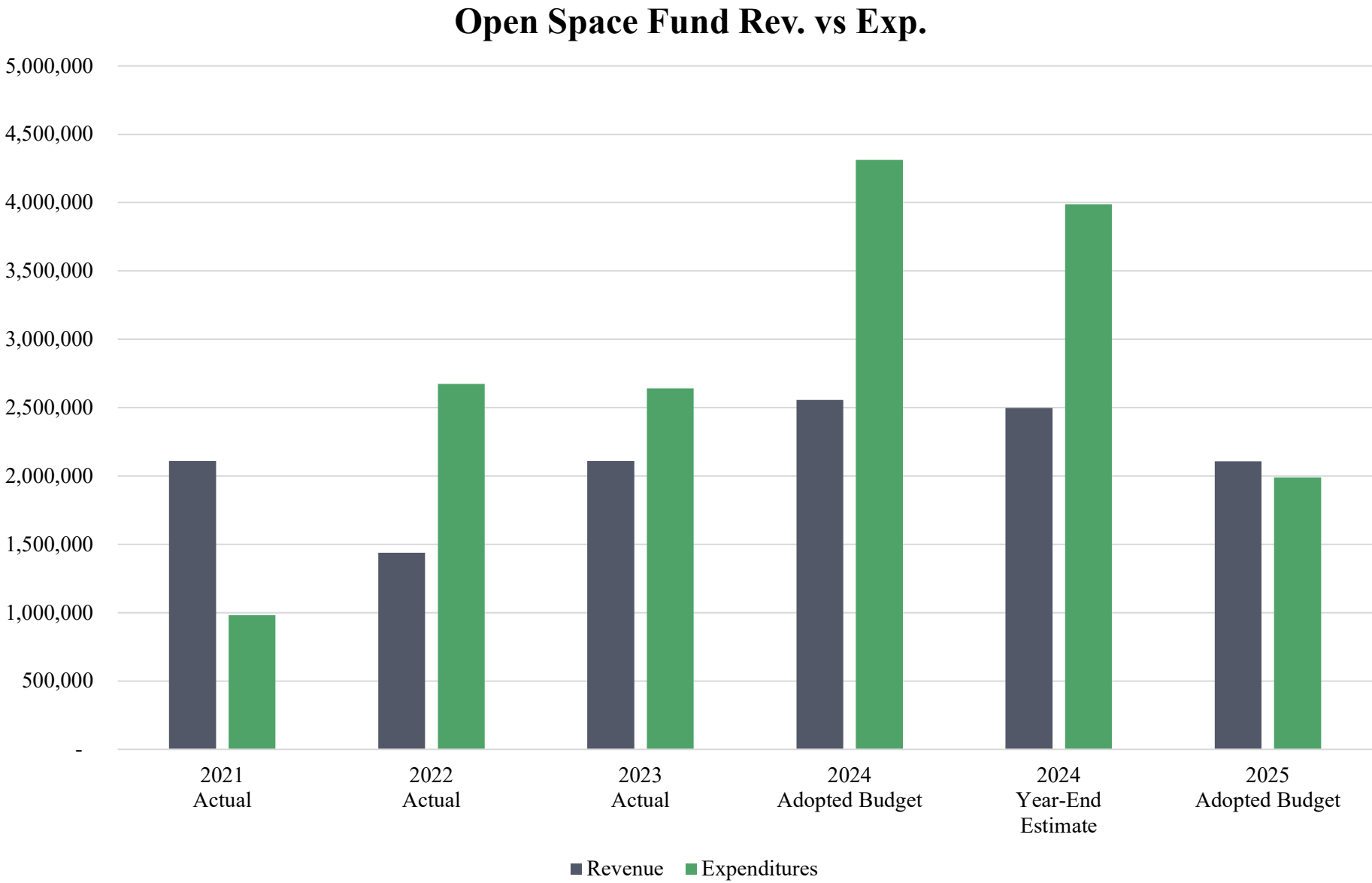
American Rescue Plan Act (ARPA) Fund

Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_160	62240 Dental Insurance	-	508	597	-	-	-
CC_160	62250 Vision Insurance	-	105	117	-	-	-
CC_160	62235 Short-Term Disability Insurance	-	26	27	-	-	-
CC_160	62310 Retirement (401A)	-	4,705	5,813	-	-	-
CC_160	62270 Unemployment Insurance	-	34	41	-	-	-
CC_160	73100 Hardware Maintenance	-	132,902	82,496	-	3,284,605	-
CC_171	71100 Office Supplies	-	8,910	-	-	-	-
CC_171	71600 Non-Capital Furniture Fixtures & Equipment	-	3,235	1,106	-	-	-
CC_171	73100 Hardware Maintenance	20,902	-	3,000	-	-	-
CC_171	73200 Software Maintenance & Licensing	-	50,776	53,004	-	21,996	-
CC_171	74210 Professional and Consulting Services	-	64,260	1,200	-	938	-
CC_173	74210 Professional and Consulting Services	-	2,850	-	-	-	-
CC_174	61100 Salary, Regular	-	125,876	123,709	-	238,248	-
CC_174	62110 Social Security	-	7,852	7,457	-	-	-
CC_174	62120 Medicare	-	1,836	1,744	-	-	-
CC_174	62210 Medical Insurance	-	3,730	14,447	-	-	-
CC_174	62220 Life Insurance	-	299	308	-	-	-
CC_174	62230 Disability Insurance	-	343	354	-	-	-
CC_174	62240 Dental Insurance	-	209	743	-	-	-
CC_174	62250 Vision Insurance	-	9	117	-	-	-
CC_174	62235 Short-Term Disability Insurance	-	37	42	-	-	-
CC_174	62310 Retirement (401A)	-	7,844	9,248	-	-	-
CC_174	62270 Unemployment Insurance	-	68	104	-	-	-
CC_201	78140 Capital - Vehicles	-	-	-	-	1,000,000	-
CC_300	74210 Professional and Consulting Services	-	-	-	-	15,000	-
CC_300	78160 Capital - Street Improvements	-	20,140	-	-	-	-
CC_302	78160 Capital - Street Improvements	-	-	163,020	-	121,841	-
CC_302	78130 Capital - Information Technology	-	-	-	400,000	-	-
CC_320	61100 Salary, Regular	-	-	2,392	-	161,418	-
CC_320	62110 Social Security	-	-	145	-	-	-
CC_320	62120 Medicare	-	-	34	-	-	-
CC_320	62240 Dental Insurance	-	-	30	-	-	-
CC_320	62250 Vision Insurance	-	-	6	-	-	-
CC_320	74210 Professional and Consulting Services	-	-	-	15,000	500,000	-
CC_520	61200 Salary, Overtime	7,245	-	-	-	-	-
CC_520	78140 Capital - Vehicles	-	105,000	-	-	-	-
CC_521	61100 Salary, Regular	23,855	18,529	-	-	-	-
CC_521	62110 Social Security	1,497	1,125	-	-	-	-
CC_521	62120 Medicare	350	263	-	-	-	-
CC_521	62210 Medical Insurance	7,580	6,979	-	-	-	-
CC_521	62220 Life Insurance	60	49	-	-	-	-
CC_521	62230 Disability Insurance	69	56	-	-	-	-
CC_521	62240 Dental Insurance	191	169	-	-	-	-
CC_521	62250 Vision Insurance	44	35	-	-	-	-
CC_521	62235 Short-Term Disability Insurance	13	8	-	-	-	-
CC_521	62310 Retirement (401A)	1,566	1,266	-	-	-	-
CC_521	62270 Unemployment Insurance	3	35	-	-	-	-
CC_523	61100 Salary, Regular	15,544	18,091	-	-	-	-
CC_523	62110 Social Security	954	1,113	-	-	-	-
CC_523	62120 Medicare	223	260	-	-	-	-
CC_523	62210 Medical Insurance	616	2,684	-	-	-	-
CC_523	62220 Life Insurance	42	49	-	-	-	-
CC_523	62230 Disability Insurance	49	56	-	-	-	-
CC_523	62240 Dental Insurance	95	152	-	-	-	-
CC_523	62250 Vision Insurance	22	35	-	-	-	-
CC_523	62235 Short-Term Disability Insurance	7	8	-	-	-	-
CC_523	62310 Retirement (401A)	1,018	1,266	-	-	-	-
CC_523	62270 Unemployment Insurance	27	34	-	-	-	-
CC_524	61100 Salary, Regular	4,914	613	-	-	-	-
CC_524	62110 Social Security	308	64	-	-	-	-
CC_524	62120 Medicare	72	15	-	-	-	-
CC_524	62270 Unemployment Insurance	10	2	-	-	-	-
CC_560	61100 Salary, Regular	9,001	5,065	-	-	-	-

American Rescue Plan Act (ARPA) Fund							
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_560	62110 Social Security	545	341	-	-	-	-
CC_560	62120 Medicare	128	80	-	-	-	-
CC_560	62210 Medical Insurance	-	1,091	-	-	-	-
CC_560	62220 Life Insurance	-	7	-	-	-	-
CC_560	62230 Disability Insurance	-	8	-	-	-	-
CC_560	62235 Short-Term Disability Insurance	-	3	-	-	-	-
CC_560	62270 Unemployment Insurance	18	11	-	-	-	-
CC_562	61100 Salary, Regular	34,160	23,799	-	-	-	-
CC_562	61200 Salary, Overtime	118	-	-	-	-	-
CC_562	62110 Social Security	1,982	1,658	-	-	-	-
CC_562	62120 Medicare	469	388	-	-	-	-
CC_562	62210 Medical Insurance	-	1,543	-	-	-	-
CC_562	62220 Life Insurance	1	13	-	-	-	-
CC_562	62230 Disability Insurance	-	15	-	-	-	-
CC_562	62240 Dental Insurance	-	59	-	-	-	-
CC_562	62250 Vision Insurance	-	13	-	-	-	-
CC_562	62235 Short-Term Disability Insurance	10	8	-	-	-	-
CC_562	62340 Retirement (457) - PT Employees	-	166	-	-	-	-
CC_562	62270 Unemployment Insurance	51	46	-	-	-	-
CC_563	61100 Salary, Regular	17,040	8,563	-	-	-	-
CC_563	62110 Social Security	1,013	590	-	-	-	-
CC_563	62120 Medicare	237	138	-	-	-	-
CC_563	62220 Life Insurance	-	14	-	-	-	-
CC_563	62230 Disability Insurance	-	16	-	-	-	-
CC_563	62235 Short-Term Disability Insurance	-	3	-	-	-	-
CC_563	62270 Unemployment Insurance	27	19	-	-	-	-
CC_600	73200 Software Maintenance & Licensing	-	29,095	-	-	-	-
CC_600	79600 Interfund Transfer Expense	-	-	800,000	-	50,000	-
Total Expenditures		\$ 208,474	\$ 1,018,719	\$ 2,820,139	\$ 1,640,000	\$ 7,483,794	\$ -

Open Space Fund

Open Space Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Intergovernmental	\$ 2,145,601	\$ 1,686,231	\$ 1,924,741	\$ 2,530,968	\$ 2,438,532	\$ 2,077,387
Investment earnings	(44,901)	(257,044)	177,533	15,965	49,504	19,687
Miscellaneous	8,024	8,264	8,512	8,768	8,768	9,031
Total revenues	2,108,724	1,437,451	2,110,786	2,555,701	2,496,804	2,106,105
Expenditures						
Culture and recreation	375,087	447,897	893,382	1,561,874	1,323,761	819,679
Capital outlay	607,456	2,225,000	1,748,240	2,750,000	2,663,876	1,170,000
Total expenditures	982,543	2,672,897	2,641,622	4,311,874	3,987,637	1,989,679
Excess (deficiency) of financial sources over financial uses	1,126,181	(1,235,446)	(530,836)	(1,756,173)	(1,490,833)	116,426
Fund Balance, Beginning of Year	\$ 3,115,285	\$ 4,241,466	\$ 3,006,020	\$ 2,128,723	\$ 2,475,184	\$ 984,351
Fund Balance, End of Year	\$ 4,241,466	\$ 3,006,020	\$ 2,475,184	\$ 372,550	\$ 984,351	\$ 1,100,777



Open Space Fund

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 - \$2,106,105

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

Expenditures - \$1,989,679

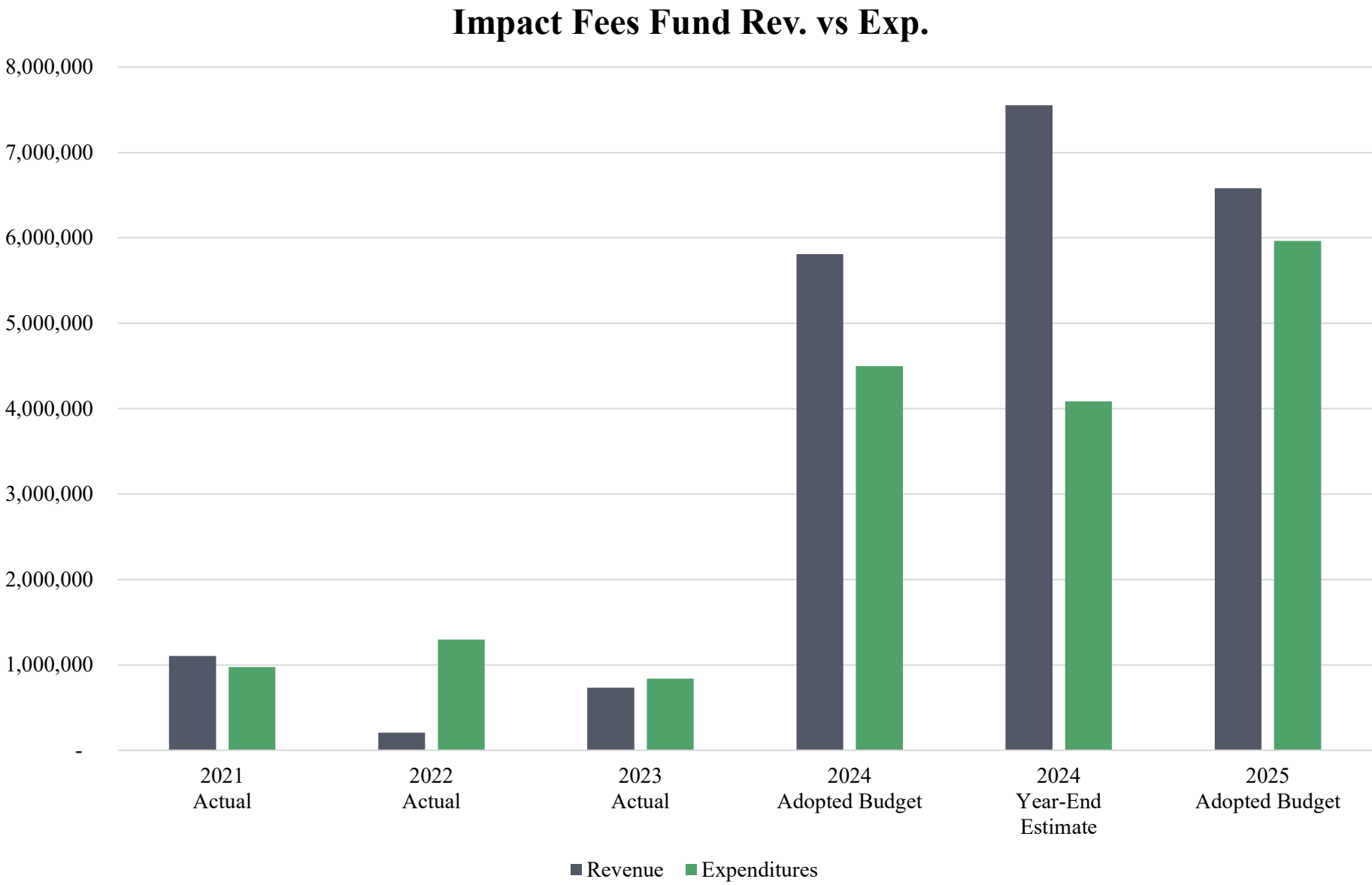
The city will be participating in several projects in 2025 including maintenance at South Platte Park, Powers Park and trail improvements. Additional projects may arise during the year that may be considered by the city council.

Revenues by Line Item							
2025 Adopted Budget							
Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_411	53340 Arapahoe County Open Space	\$ 1,349,844	\$ 1,458,619	\$ 1,573,658	\$ 1,620,868	\$ 1,623,432	\$ 1,672,135
CC_411	53360 Arapahoe County Open Space Grant	675,000	100,000	215,000	777,500	682,500	270,000
CC_411	55100 Interest Earnings	(41,826)	(251,892)	177,533	14,965	49,504	18,687
CC_411	56500 Rent - Misc.	8,024	8,264	8,512	8,768	8,768	9,031
CC_412	53350 Jefferson County Open Space	120,757	127,612	136,083	132,600	132,600	135,252
CC_412	55100 Interest Earnings	(3,075)	(5,152)	-	1,000	-	1,000
Total Revenues		\$ 2,108,724	\$ 1,437,451	\$ 2,110,786	\$ 2,555,701	\$ 2,496,804	\$ 2,106,105

Expenditures by Line Item							
2025 Adopted Budget							
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_411	76150 South Platte Park	\$ 260,007	\$ 283,468	\$ 306,178	\$ 456,774	\$ 324,144	\$ 334,427
CC_411	78110 Capital - Improvements (Other than Buildings)	614,536	2,254,411	2,175,007	3,722,500	3,384,889	1,510,000
CC_412	76150 South Platte Park	108,000	135,018	160,438	132,600	278,604	145,252
Total Expenditures		\$ 982,543	\$ 2,672,897	\$ 2,641,623	\$ 4,311,874	\$ 3,987,637	\$ 1,989,679

Impact Fees Fund

Impact Fees Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Revenues						
Charges for services	\$ 1,139,371	\$ 350,730	\$ 591,779	\$ 5,786,760	\$ 7,499,212	\$ 6,453,776
Investment earnings	(32,822)	(144,901)	141,458	21,257	56,413	125,805
Total Revenues	1,106,549	205,829	733,237	5,808,017	7,555,625	6,579,581
Expenditures						
General government	6,999	20,487	13,627	-	-	-
Public safety	6,999	-	-	-	-	-
Highways and streets	6,999	3,457	16,000	-	-	-
Culture and recreation	10,729	-	-	-	-	-
Capital outlay	943,405	1,273,411	810,847	4,500,000	4,085,942	5,966,264
Total expenditures	975,131	1,297,355	840,474	4,500,000	4,085,942	5,966,264
Excess (deficiency) of financial sources over financial uses	131,418	(1,091,526)	(107,237)	1,308,017	3,469,683	613,317
Fund Balance, Beginning of Year	\$ 3,887,975	\$ 4,019,394	\$ 2,927,868	\$ 1,328,498	\$ 2,820,631	\$ 6,290,314
Fund Balance, End of Year	\$ 4,019,394	\$ 2,927,868	\$ 2,820,631	\$ 2,636,515	\$ 6,290,314	\$ 6,903,631



Impact Fees Fund

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 - \$6,579,581

Revenues for this fund are projected based on development projects currently in progress or which are anticipated to be proposed in 2025.

Expenditures - \$5,966,264

Anticipated 2025 projects consist of \$3.9 million in building improvements, \$1.2 million in transportation infrastructure, and multi-modal improvements.

Revenue Summary

	2021		2022		2023		2024	2024	2025			
Impact Fees	Actual		Actual		Actual		Adopted Budget	Year-End Estimate	Adopted Budget			
Police Impact Fees	\$	82,735	\$	14,112	\$	44,717	\$	289,235	\$	432,240	\$	258,849
Museum Impact Fees	\$	79,162		(36,272)		44,319		689,846		905,681		881,803
Library Impact Fees	\$	(1,463)		(23,024)		27,707		521,360		684,903		666,719
Facilities Impact Fees	\$	471,233		87,822		214,455		1,490,661		1,905,889		1,709,184
Transportation Impact Fees	\$	466,808		128,263		362,835		2,004,968		2,582,050		2,136,393
Multi-Modal Impact Fees	\$	8,074		34,929		39,204		811,947		1,044,860		926,633
Total Revenues	\$	1,106,549	\$	205,829	\$	733,237	\$	5,808,017	\$	7,555,623	\$	6,579,581

Expenditure Summary

	2021		2022		2023		2024	2024	2025
Impact Fees	Actual		Actual		Actual		Adopted Budget	Year-End Estimate	Adopted Budget
Police Impact Fees	\$ 6,999		\$ -		\$ 221,874		\$ -	\$ -	\$ -
Museum Impact Fees	6,999		6,734		38,859		500,000	-	1,350,000
Library Impact Fees	9,399		6,734		66,193		300,000	-	200,000
Facilities Impact Fees	887,600		1,066,468		288,571		1,300,000	197,868	2,600,000
Transportation Impact Fees	64,133		217,419		208,978		1,800,000	2,941,374	1,156,264
Multi-Modal Impact Fees	-		-		16,000		600,000	946,700	660,000
Total Expnditures	\$ 975,131		\$ 1,297,355		\$ 840,474		\$ 4,500,000	\$ 4,085,942	\$ 5,966,264

Impact Fees Fund									
Police Impact Fees Detail									
Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	54550 Impact Fees	\$	84,853	\$ 26,345	\$ 41,689	\$ 288,299	\$ 430,916	\$ 248,880	
CC_171	55100 Interest Earnings		(2,119)	(12,233)	3,028	936	1,324	9,969	
Total Revenues		\$	82,735	\$ 14,112	\$ 44,717	\$ 289,235	\$ 432,240	\$ 258,849	
Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	74210 Professional and Consulting Services	\$	6,999	\$ -	\$ -	\$ -	\$ -	\$ -	
CC_171	78140 Capital - Vehicles		-	-	221,874	-	-	-	
Total Expenditures		\$	6,999	\$ -	\$ 221,874	\$ -	\$ -	\$ -	

Museum Impact Fees Detail									
Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	54550 Impact Fees	\$	86,372	\$ 6,299	\$ 1,497	\$ 678,167	\$ 888,308	\$ 846,316	
CC_171	55100 Interest Earnings		(7,211)	(42,571)	42,822	11,679	17,373	35,487	
Total Revenues		\$	79,162	\$ (36,272)	\$ 44,319	\$ 689,846	\$ 905,681	\$ 881,803	
Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	78100 Capital - Building Improvements	\$	-	\$ 6,734	\$ 38,859	\$ 500,000	\$ -	\$ 1,350,000	
CC_171	74210 Professional and Consulting Services		6,999	-	-	-	-	-	
Total Expenditures		\$	6,999	\$ 6,734	\$ 38,859	\$ 500,000	\$ -	\$ 1,350,000	

Library Impact Fees Detail									
Revenues by Line Item									
Cost Center	Revenue Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	54550 Impact Fees	\$	2,960	\$ 4,782	\$ 1,137	\$ 514,851	\$ 674,387	\$ 642,505	
CC_171	55100 Interest Earnings		(4,423)	(27,806)	26,571	6,509	10,516	24,214	
Total Revenues		\$	(1,463)	\$ (23,024)	\$ 27,707	\$ 521,360	\$ 684,903	\$ 666,719	
Expenditures by Line Item									
Cost Center	Spend Category		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	74210 Professional and Consulting Services	\$	6,999	\$ -	\$ -	\$ -	\$ -	\$ -	
CC_171	78100 Capital - Building Improvements		2,400	-	-	300,000	-	200,000	
CC_171	78140 Capital - Vehicles		-	6,734	66,193	-	-	-	
Total Expenditures		\$	9,399	\$ 6,734	\$ 66,193	\$ 300,000	\$ -	\$ 200,000	

Impact Fees Fund

Facilities Impact Fees Detail

Revenues by Line Item								
Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	54550 Impact Fees	\$ 482,321	\$ 119,849	\$ 188,024	\$ 1,489,741	\$ 1,895,633	\$ 1,664,768	
CC_171	55100 Interest Earnings	(11,088)	(32,027)	26,431	920	10,256	44,416	
Total Revenues		\$ 471,233	\$ 87,822	\$ 214,455	\$ 1,490,661	\$ 1,905,889	\$ 1,709,184	

Expenditures by Line Item								
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	74210 Professional and Consulting Services	\$ 6,999	\$ -	\$ -	\$ -	\$ -	\$ -	
CC_171	78100 Capital - Building Improvements	880,601	1,066,468	288,571	1,300,000	197,868	2,600,000	
Total Expenditures		\$ 887,600	\$ 1,066,468	\$ 288,571	\$ 1,300,000	\$ 197,868	\$ 2,600,000	

Transportation Impact Fees Detail

Revenues by Line Item								
Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	54550 Impact Fees	\$ 474,790	\$ 156,152	\$ 323,448	\$ 2,004,199	\$ 2,566,431	\$ 2,127,961	
CC_171	55100 Interest Earnings	(7,982)	(27,889)	39,387	769	15,619	8,432	
Total Revenues		\$ 466,808	\$ 128,263	\$ 362,835	\$ 2,004,968	\$ 2,582,050	\$ 2,136,393	

Expenditures by Line Item								
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	74210 Professional and Consulting Services	\$ 6,999	\$ -	\$ -	\$ -	\$ -	\$ -	
CC_171	78160 Capital - Street Improvements	57,134	217,419	208,978	1,800,000	2,941,374	1,156,264	
Total Expenditures		\$ 64,133	\$ 217,419	\$ 208,978	\$ 1,800,000	\$ 2,941,374	\$ 1,156,264	

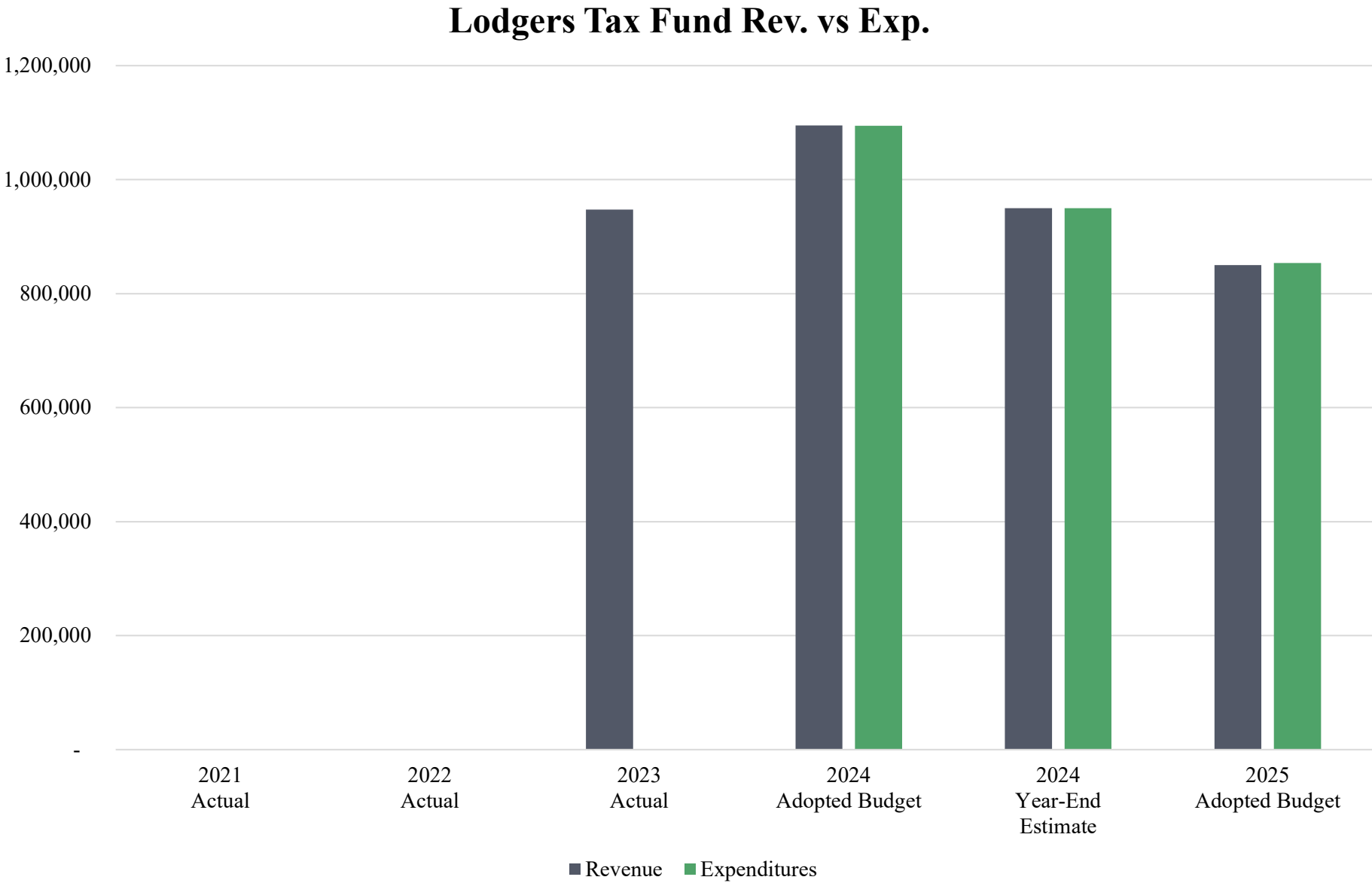
Multi-Modal Impact Fees Detail

Revenues by Line Item								
Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	54550 Impact Fees	\$ 8,074	\$ 37,303	\$ 35,985	\$ 811,503	\$ 1,043,536	\$ 923,346	
CC_171	55100 Interest Earnings	-	(2,374)	3,219	444	1,324	3,287	
Total Revenues		\$ 8,074	\$ 34,929	\$ 39,204	\$ 811,947	\$ 1,044,860	\$ 926,633	

Expenditures by Line Item								
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget	
CC_171	78160 Capital - Street Improvements	\$ -	\$ -	\$ 16,000	\$ 600,000	\$ 946,700	\$ 660,000	
Total Expenditures		\$ -	\$ -	\$ 16,000	\$ 600,000	\$ 946,700	\$ 660,000	

Lodgers Tax Fund

Lodgers Tax Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Taxes	\$ -	\$ -	\$ 947,669	\$ 1,095,000	\$ 950,000	\$ 850,000
Total Revenues	-	-	947,669	1,095,000	950,000	850,000
Expenditures						
Culture and Recreation	-	-	-	1,094,300	950,000	853,720
Total Expenditures	-	-	-	1,094,300	950,000	853,720
Deficiency of Financial Sources over Financial Uses	-	-	947,669	700	-	(3,720)
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 965,000	\$ 947,669	\$ 947,669
Fund Balance, End of Year	\$ -	\$ -	\$ 947,669	\$ 965,700	\$ 947,669	\$ 943,949



Lodgers Tax Fund

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 - \$850,000

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 - \$853,720

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

2025 Adopted Budget

Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_171	51111 Lodgers Tax	\$ -	\$ -	\$ 915,329	\$ 1,095,000	\$ 950,000	\$ 850,000
CC_171	55100 Interest Earnings	-	-	32,340	-	-	-
Total Revenues		\$ -	\$ -	\$ 947,669	\$ 1,095,000	\$ 950,000	\$ 850,000

Expenditures by Line Item

2025 Adopted Budget

Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_110	71120 Marketing Supplies	\$ -	\$ -	\$ -	\$ 150,000	\$ 125,000	\$ 100,000
CC_520	71140 Supplies - Programming & Processing	-	-	-	15,754	14,141	-
CC_522	61100 Salary, Regular	-	-	-	3,461	16,726	16,726
CC_522	62110 Social Security	-	-	-	376	3,674	3,674
CC_522	62120 Medicare	-	-	-	88	399	399
CC_522	62260 Worker's Comp. Insurance	-	-	-	14	93	93
CC_522	62210 Medical Insurance	-	-	-	-	15	15
CC_522	62220 Life Insurance	-	-	-	3	-	-
CC_522	62230 Disability Insurance	-	-	-	-	3	3
CC_522	62235 Short-Term Disability Insurance	-	-	-	14	-	-
CC_522	62310 Retirement (401A)	-	-	-	-	15	15
CC_522	62270 Unemployment Insurance	-	-	-	2	-	-
CC_523	61100 Salary, Regular	-	-	-	57,023	55,152	55,152
CC_523	62110 Social Security	-	-	-	3,535	3,419	3,419
CC_523	62120 Medicare	-	-	-	827	800	800
CC_523	62260 Worker's Comp. Insurance	-	-	-	123	119	119
CC_523	62210 Medical Insurance	-	-	-	15,176	14,678	14,678
CC_523	62220 Life Insurance	-	-	-	114	110	110
CC_523	62230 Disability Insurance	-	-	-	154	149	149
CC_523	62240 Dental Insurance	-	-	-	1,074	1,039	1,039
CC_523	62250 Vision Insurance	-	-	-	234	226	226
CC_523	62235 Short-Term Disability Insurance	-	-	-	68	66	66
CC_523	62310 Retirement (401A)	-	-	-	3,378	3,267	3,267
CC_523	62270 Unemployment Insurance	-	-	-	50	48	48
CC_524	61100 Salary, Regular	-	-	-	12,979	-	-
CC_524	62110 Social Security	-	-	-	666	-	-
CC_524	62120 Medicare	-	-	-	156	-	-
CC_524	62260 Worker's Comp. Insurance	-	-	-	28	-	-
CC_524	62210 Medical Insurance	-	-	-	5,331	-	-
CC_524	62220 Life Insurance	-	-	-	9	-	-
CC_524	62230 Disability Insurance	-	-	-	40	-	-
CC_524	62240 Dental Insurance	-	-	-	197	-	-

Lodgers Tax Fund							
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_524	62250 Vision Insurance	-	-	-	46	-	-
CC_524	62235 Short-Term Disability Insurance	-	-	-	28	-	-
CC_524	62270 Unemployment Insurance	-	-	-	18	-	-
CC_560	61100 Salary, Regular	-	-	-	115,018	115,018	136,631
CC_560	62110 Social Security	-	-	-	6,929	6,929	8,231
CC_560	62120 Medicare	-	-	-	1,620	1,620	1,924
CC_560	62260 Worker's Comp. Insurance	-	-	-	112	112	133
CC_560	62210 Medical Insurance	-	-	-	15,176	15,176	18,028
CC_560	62220 Life Insurance	-	-	-	302	302	359
CC_560	62230 Disability Insurance	-	-	-	346	346	411
CC_560	62240 Dental Insurance	-	-	-	734	734	872
CC_560	62250 Vision Insurance	-	-	-	163	163	194
CC_560	62235 Short-Term Disability Insurance	-	-	-	54	54	64
CC_560	62310 Retirement (401A)	-	-	-	6,118	6,118	7,268
CC_560	62270 Unemployment Insurance	-	-	-	98	98	116
CC_563	61100 Salary, Regular	-	-	-	49,150	-	-
CC_563	62110 Social Security	-	-	-	3,161	-	-
CC_563	62120 Medicare	-	-	-	739	-	-
CC_563	62260 Worker's Comp. Insurance	-	-	-	56	-	-
CC_563	62210 Medical Insurance	-	-	-	15,176	-	-
CC_563	62220 Life Insurance	-	-	-	138	-	-
CC_563	62230 Disability Insurance	-	-	-	158	-	-
CC_563	62240 Dental Insurance	-	-	-	537	-	-
CC_563	62250 Vision Insurance	-	-	-	117	-	-
CC_563	62235 Short-Term Disability Insurance	-	-	-	27	-	-
CC_563	62310 Retirement (401A)	-	-	-	3,945	-	-
CC_563	62270 Unemployment Insurance	-	-	-	45	-	-
CC_560	74210 Professional and Consulting Services	-	-	-	50,415	66,191	66,191
CC_565	76550 Community Outreach Programs	-	-	-	55,000	-	-
CC_171	76550 Community Outreach Programs	-	-	-	498,000	498,000	413,300
Total Expenditures		\$ -	\$ -	\$ -	\$ 1,094,300	\$ 950,000	\$ 853,720

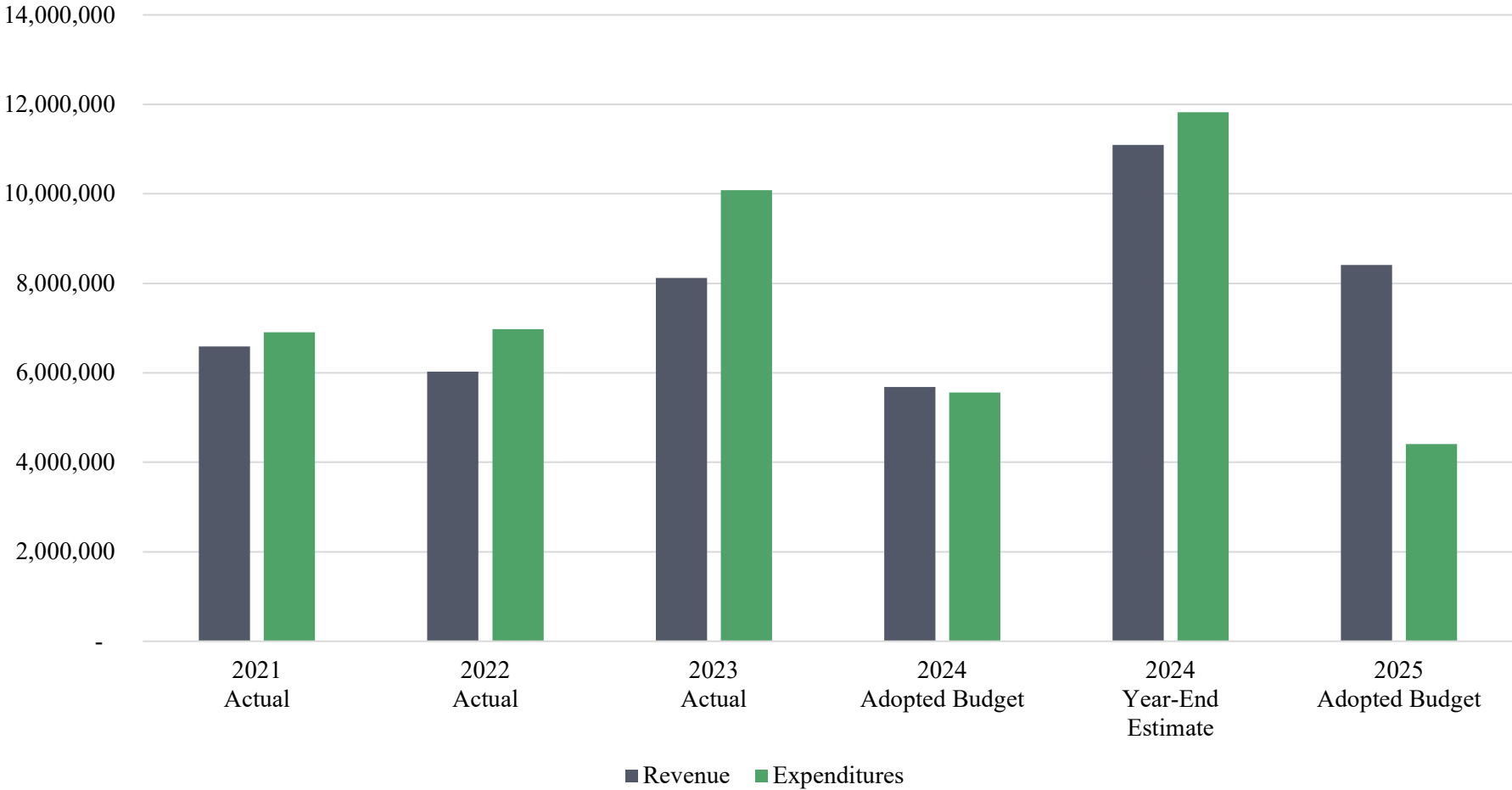


Photo by Jay Koepke

Capital Projects Fund

Capital Projects Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Building use tax	\$ 1,685,518	\$ 1,087,536	\$ 2,390,117	\$ 2,149,592	\$ 7,542,050	\$ 4,739,469
Highway users tax	1,494,784	1,397,204	1,384,471	1,583,324	1,583,324	1,628,235
Intergovernmental	184,599	98,195	145,116	103,000	100,000	130,000
Charges for services	-	-	-	-	-	-
Investment earnings	(32,612)	(248,537)	271,208	2,956	46,410	73,912
Miscellaneous	-	440,091	451,924	50,000	25,000	-
Total revenues	3,332,289	2,774,489	4,642,836	3,888,872	9,296,784	6,571,616
Expenditures						
General government	227,135	360,834	1,035,615	535,000	666,122	474,000
Public safety	148,482	150,721	187,283	109,391	253,000	166,874
Highways and streets	678,657	868,620	565,099	459,339	522,832	504,287
Capital outlay	4,389,276	4,134,312	7,412,077	3,309,963	9,240,581	1,264,498
Debt service:						
Capital leases	1,466,529	1,463,075	152,482	369,494	369,494	-
Total expenditures	6,910,078	6,977,562	9,352,556	4,783,186	11,052,029	2,409,659
Other Financing Sources						
Transfers in	3,158,900	3,177,500	3,427,983	1,797,977	1,797,977	1,842,926
Transfers out	-	-	(725,000)	(775,000)	(775,000)	(2,000,000)
Proceeds from sale of capital assets	100,583	74,490	48,093	-	-	-
Total other financing sources	3,259,483	3,251,990	2,751,076	1,022,977	1,022,977	(157,074)
Deficiency of financial sources under financial uses	(318,307)	(951,083)	(1,958,644)	128,663	(732,268)	4,004,883
Fund Balance, Beginning of Year	\$ 6,901,651	\$ 6,583,344	\$ 5,632,261	\$ 370,327	\$ 3,673,617	\$ 2,941,349
Fund Balance, End of Year	\$ 6,583,344	\$ 5,632,261	\$ 3,673,617	\$ 498,990	\$ 2,941,349	\$ 6,946,232

Capital Projects Fund Rev. vs Exp.



Capital Projects Fund

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 - \$8,414,542

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 - \$4,409,659

The 2025 expenditures in this fund include lease payments, information technology, transfer for replacement of fleet vehicles and equipment, facilities maintenance and improvements, pavement management projects, street maintenance, and traffic signal replacements.

Revenues by Line Item

2025 Adopted Budget

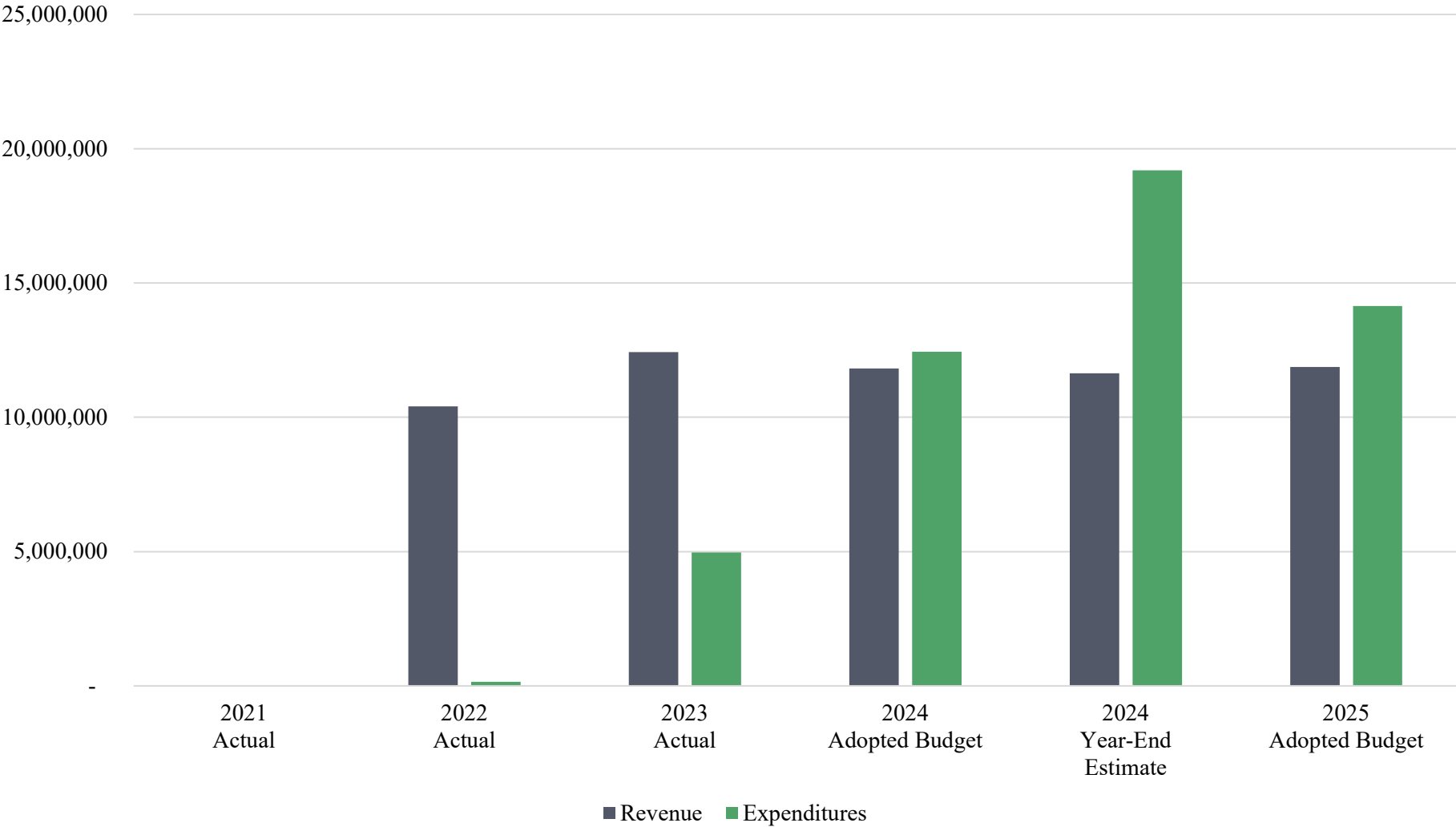
Cost Center	Revenue Category	2021		2022		2023		2024	2024	2025		
		Actual		Actual		Actual		Adopted Budget	Year-End Estimate	Adopted Budget		
CC_171	53230 Highway Users Tax	\$ 1,494,784	\$	1,397,204	\$	1,384,471	\$	1,583,324	\$	1,583,324	\$	1,628,235
CC_171	53250 Oil & Gas Severance	6,848		43,742		62,520		-		-		25,000
CC_171	55100 Interest Earnings	(32,612)		(248,537)		271,208		2,956		46,410		73,912
CC_171	58600 Other Misc. Revenues	-		300,000		-		-		-		-
CC_171	59100 Sale of Capital Assets	100,583		74,490		48,093		-		-		-
CC_201	53310 County Grants	177,751		54,454		82,595		103,000		100,000		105,000
CC_302	57140 Fees in Lieu of	-		53,909		-		50,000		25,000		-
CC_306	58600 Other Misc. Revenues	-		86,182		451,924		-		-		-
CC_321	51140 Building Use Tax	1,685,518		1,087,536		2,390,117		2,149,592		7,542,050		4,739,469
CC_600	59510 Transfer Revenues	3,158,900		3,177,500		3,427,983		1,797,977		1,797,977		1,842,926
Total Revenues		\$ 6,591,771	\$	6,026,479	\$	8,118,912	\$	5,686,849	\$	11,094,761	\$	8,414,542

Capital Projects Fund									
Expenditures by Line Item									
2025 Adopted Budget									
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget		
CC_110	73100 Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000		
CC_160	73100 Hardware Maintenance	159,641	105,624	108,359	160,000	291,122	-		
CC_160	78130 Capital - Information Technology	124,762	39,510	529,142	170,000	432,786	-		
CC_171	74210 Professional and Consulting Services	1,050	54,724	195	-	-	-		
CC_171	78110 Capital - Improvements (Other than Buildings)	100,000	46,600	80,415	90,000	113,124	-		
CC_171	79100 Debt Principal Payments	1,466,529	1,463,075	372,740	369,494	369,494	-		
CC_173	78130 Capital - Information Technology	58,230	-	-	-	-	-		
CC_177	75800 Building & Property Maint & Repair	155,514	384,285	389,956	375,000	375,000	400,000		
CC_177	78100 Capital - Building Improvements	264,086	-	7,827	-	-	-		
CC_201	61200 Salary, Overtime	-	-	139	-	-	-		
CC_201	71600 Non-Capital Furniture Fixtures & Equipment	74,261	82,827	117,607	109,391	150,000	120,000		
CC_201	78130 Capital - Information Technology	74,221	67,894	69,676	103,000	103,000	100,872		
CC_302	75850 Repair & Maintenance Projects	-	-	79	-	-	-		
CC_302	78200 Capital - Traffic Signals	95,937	33,908	215,983	150,000	242,121	150,000		
CC_302	78180 Capital - Pavement Management	1,265,230	699,452	2,689,605	1,433,324	5,036,057	50,000		
CC_302	78210 Capital - Bridge Improvements	75,410	216,315	54,787	-	-	-		
CC_302	78165 Santa Fe PEL/Traffic Calming	-	-	11,975	25,000	25,000	1,000,000		
CC_305	78140 Capital - Vehicles	216,479	450,746	243,180	-	-	-		
CC_301	61100 Salary, Regular	-	7,466	(7,606)	-	-	-		
CC_306	61100 Salary, Regular	168,928	254,625	258,242	323,933	387,427	368,881		
CC_306	61200 Salary, Overtime	6,883	11,005	12,380	5,200	5,200	5,200		
CC_306	61220 Special Event Overtime	-	627	-	-	-	-		
CC_306	62110 Social Security	11,404	16,165	16,169	14,964	14,964	14,964		
CC_306	62120 Medicare	2,667	3,781	3,781	3,500	3,500	3,500		
CC_306	62270 Unemployment Insurance	9,241	8,325	9,326	13,054	13,054	13,054		
CC_306	62210 Medical Insurance	53,352	62,813	62,943	76,443	76,443	76,443		
CC_306	62220 Life Insurance	463	659	668	638	638	638		
CC_306	62230 Disability Insurance	532	756	767	732	732	732		
CC_306	62240 Dental Insurance	1,824	2,091	2,000	2,862	2,862	2,862		
CC_306	62250 Vision Insurance	394	455	423	593	593	593		
CC_306	62235 Short-Term Disability Insurance	95	108	98	140	140	140		
CC_306	62310 Retirement (401A)	11,186	17,259	19,777	16,530	16,530	16,530		
CC_306	62410 Uniform Allowance	30	450	280	750	750	750		
CC_306	71340 Supplies - Ashphalt & Paving	258,080	246,430	345,856	-	420,264	-		
CC_306	78170 Capital - Street Maintenance	2,199,086	2,699,587	3,735,787	1,338,639	2,962,228	-		
CC_321	78150 Capital - Equipment	54,565	-	-	-	9,000	10,500		
CC_600	79600 Interfund Transfer Expense	-	-	725,000	775,000	775,000	2,000,000		
Total Expenditures		\$ 6,910,077	\$ 6,977,562	\$ 10,077,557	\$ 5,558,187	\$ 11,827,029	\$ 4,409,659		

3A Sales Tax Capital Improvement Fund

3A Sales Tax Capital Improvement Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Revenues						
Sales & Use	\$ -	\$ 10,917,357	\$ 11,631,185	\$ 11,678,870	\$ 11,282,250	\$ 11,677,129
Investment earnings	-	(512,601)	790,738	134,782	353,905	202,614
Total revenues	-	10,404,756	12,421,923	11,813,652	11,636,155	11,879,743
Expenditures						
General government	-	-	82,093	-	-	100,000
Public safety	-	-	-	550,000	-	-
Highways and streets	-	139,565	823,950	6,286,362	936,362	985,283
Culture and recreation	-	-	168,949	-	-	-
Capital outlay	-	19,545	3,347,332	3,650,000	16,964,343	11,115,833
Total expenditures	-	159,110	4,422,324	10,486,362	17,900,705	12,201,116
Other Financing Sources						
Transfers out	-	-	(550,000)	(1,950,000)	(1,300,000)	(1,950,000)
Total other financing sources	-	-	(550,000)	(1,950,000)	(1,300,000)	(1,950,000)
Deficiency of financial sources under financial uses	-	10,245,646	7,449,599	(622,710)	(7,564,550)	(2,271,373)
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 10,245,646	\$ 4,660,801	\$ 17,695,245	\$ 10,130,695
Fund Balance, End of Year	\$ -	\$ 10,245,646	\$ 17,695,245	\$ 4,038,091	\$ 10,130,695	\$ 7,859,323

3A Sales Tax Capital Improvement Fund Rev. vs Exp.



3A Sales Tax Capital Improvement Fund

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 - \$11,879,743

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 - \$14,151,116

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

2025 Adopted Budget

Cost Center	Revenue Category			2021	2022	2023	2024	2024	2025				
				Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget				
CC_171	51120 Retail Sales Tax	\$	-	\$	9,729,350	\$	9,879,196	\$	10,422,323	\$	9,582,820	\$	9,918,219
CC_171	51130 General Use Tax		-		297,916		309,976		303,060		300,676		311,200
CC_171	51150 Motor Vehicles Sales Tax		-		638,921		844,776		684,428		819,433		848,113
CC_171	55100 Interest Earnings		-		(512,601)		790,738		134,782		353,905		202,614
CC_321	51140 Building Use Tax		-		251,169		597,238		269,059		579,321		599,597
Total Revenues		\$	-	\$	10,404,756	\$	12,421,923	\$	11,813,652	\$	11,636,155	\$	11,879,743

Expenditures by Line Item

2025 Adopted Budget

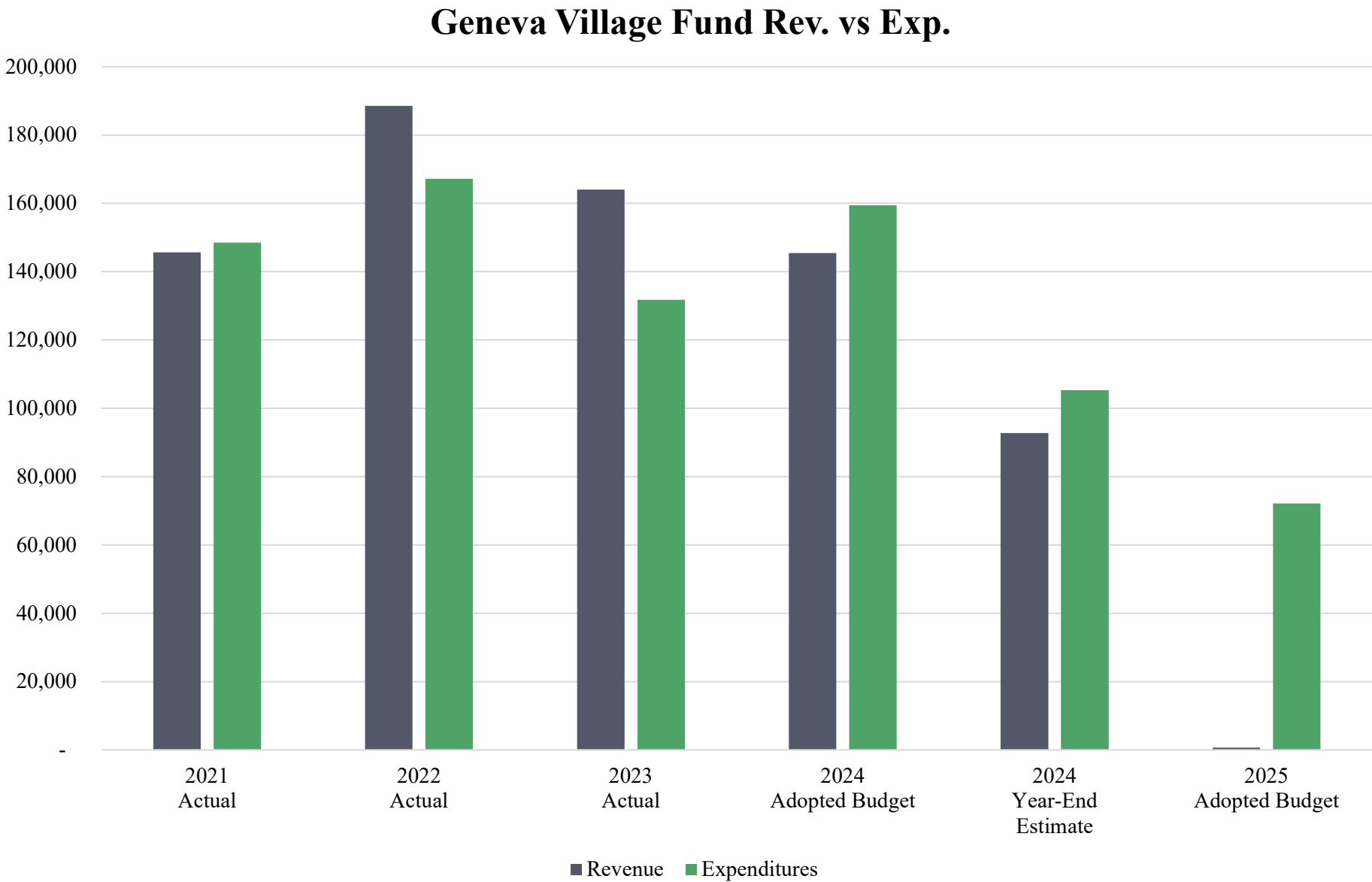
Cost Center	Spend Category			2021	2022	2023	2024	2024	2025				
				Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget				
CC_177	74210 Professional and Consulting Services	\$	-	\$	-	\$	-	\$	-	\$	100,000		
CC_177	78100 Capital - Building Improvements		-		-		1,639,234		3,550,000		1,286,761		3,955,000
CC_201	78140 Capital - Vehicles		-		-		-		250,000		54,563		220,000
CC_302	61100 Salary, Regular		-		139,565		461,136		936,362		936,362		985,283
CC_302	74210 Professional and Consulting Services		-		-		67,942		-		-		-
CC_302	78160 Capital - Street Improvements		-		19,545		2,085,063		5,350,000		13,073,019		5,743,000
CC_303	78160 Capital - Street Improvements		-		-		168,949		400,000		250,000		650,000
CC_304	78160 Capital - Street Improvements		-		-		-		-		2,300,000		547,833
CC_600	79600 Interfund Transfer Expense		-		-		550,000		1,950,000		1,300,000		1,950,000
Total Expenditures		\$	-	\$	159,110	\$	4,972,323	\$	12,436,362	\$	19,200,705	\$	14,151,116



Photo by John Meeker

Geneva Village Fund

Geneva Village Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Rental payments	\$ 94,998	\$ 84,419	\$ 61,097	\$ 68,484	\$ 15,500	\$ -
Investment earnings	397	587	5,164	500	950	500
Miscellaneous	274	138	-	150	-	150
Total revenues	95,669	85,144	66,261	69,134	16,450	650
Expenditures						
Contractual services	24,120	18,228	16,355	18,260	15,000	15,000
Other services and charges	124,391	144,954	108,353	141,124	90,356	57,098
Capital outlay	-	3,995	7,100	-	-	-
Total expenditures	148,511	167,177	131,809	159,384	105,356	72,098
Other Financing Sources						
Transfers in	50,000	103,403	97,765	76,324	76,324	-
Total other financing sources	50,000	103,403	97,765	76,324	76,324	-
Excess (deficiency) of financial sources over financial uses	(2,842)	21,370	32,217	(13,926)	(12,582)	(71,448)
Adjustment to budget basis	(887)	6,844	(1,850)	-	-	-
Cash Balance, Beginning of Year	\$ 76,940	\$ 73,211	\$ 101,425	\$ 111,926	\$ 131,792	\$ 119,209
Cash Balance, End of Year	\$ 73,211	\$ 101,425	\$ 131,792	\$ 98,000	\$ 119,209	\$ 47,761



Geneva Village Fund

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 - \$650

Historically, revenues for this fund were received from rental payments paid by the residents of Geneva Village. By the end of 2025, all units are anticipated to be vacant.

Expenditures - \$72,098

Expenditures from this fund include operational costs.

Revenues by Line Item

2025 Adopted Budget

Cost Center	Revenue Category			2021		2022		2023		2024	2024	2025	
				Actual		Actual		Actual		Adopted Budget	Year-End Estimate	Adopted Budget	
CC_660	55100 Interest Earnings	\$	397	\$	587	\$	5,164	\$	500	\$	950	\$	500
CC_660	56100 Rent - Geneva Village		94,998		84,419		61,097		68,484		15,500		-
CC_660	58600 Other Misc. Revenues		274		138		-		150		-		150
CC_600	59510 Transfer Revenues		50,000		103,403		97,765		76,324		76,324		-
Total Revenues		\$	145,669	\$	188,547	\$	164,026	\$	145,458	\$	92,774	\$	650

Expenditures by Line Item

2025 Adopted Budget

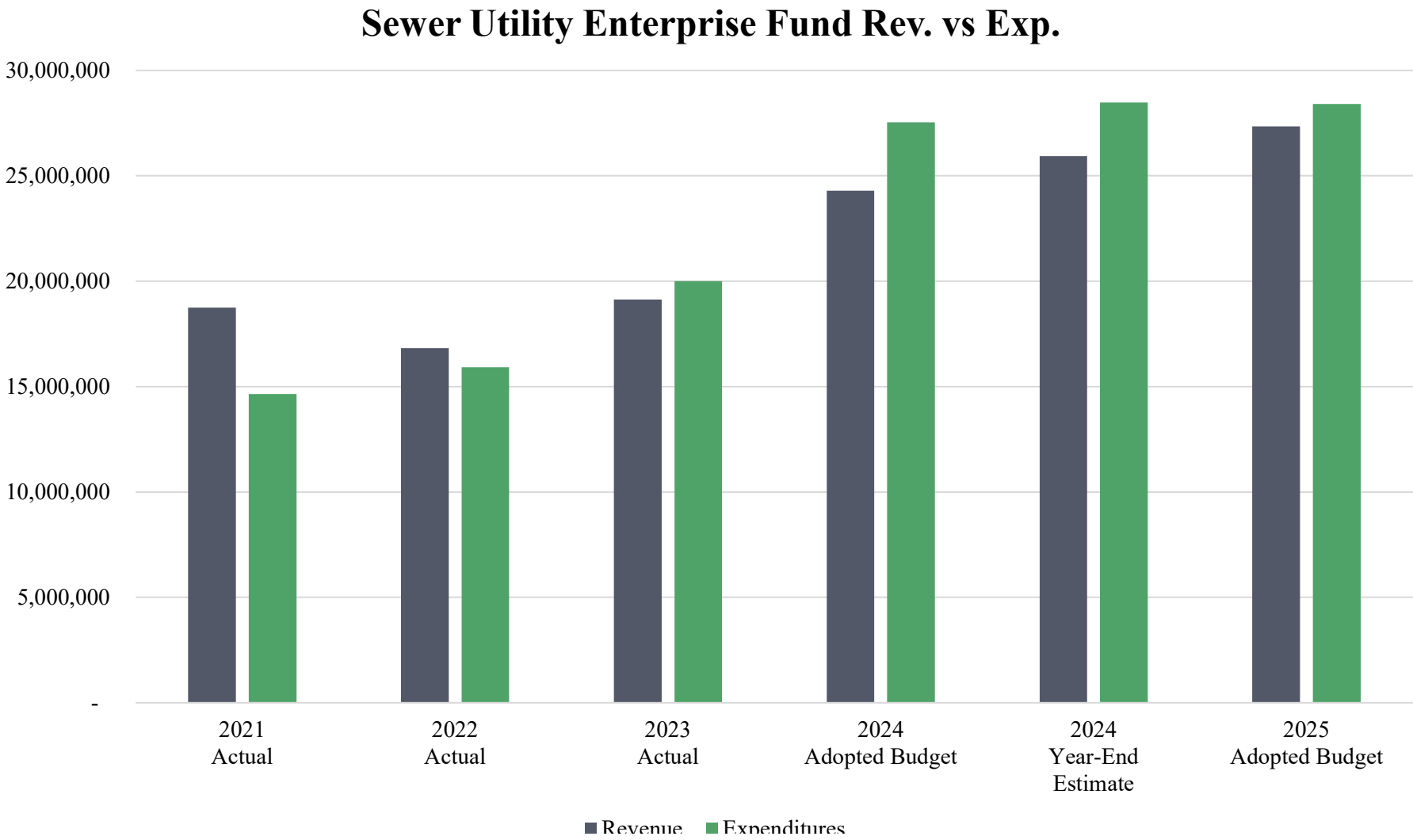
Cost Center	Spend Category			2021		2022		2023		2024	2024	2025	
				Actual		Actual		Actual		Adopted Budget	Year-End Estimate	Adopted Budget	
CC_660	74210 Professional and Consulting Services	\$	49,120	\$	40,628	\$	32,684	\$	43,260	\$	28,450	\$	21,000
CC_660	75200 Electricity & Gas		21,489		26,775		23,001		36,124		12,000		12,000
CC_660	75230 Water & Sewer		13,213		13,806		10,999		21,093		6,000		6,000
CC_660	75800 Building & Property Maint & Repair		53,890		70,633		46,118		47,000		47,000		20,000
CC_660	77100 Property & Liability Insurance		10,800		11,340		11,907		11,907		11,907		13,098
CC_660	78100 Capital - Building Improvements		-		3,995		7,100		-		-		-
Total Expenditures		\$	148,512	\$	167,177	\$	131,809	\$	159,384	\$	105,357	\$	72,098



Photo by Lee Mount

Sewer Utility Enterprise Fund

Sewer Utility Enterprise Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Charges for services	\$ 15,275,977	\$ 16,311,577	\$ 17,491,767	\$ 18,661,370	\$ 18,392,099	\$ 19,918,390
Capital contributions	3,446,348	1,323,520	634,097	5,200,000	7,110,000	6,970,000
Investment earnings	(203,760)	(1,027,062)	754,799	249,490	249,490	229,160
Miscellaneous	234,932	222,918	242,911	186,614	186,614	228,000
Total revenues	18,753,497	16,830,953	19,123,573	24,297,474	25,938,203	27,345,550
Expenditures						
Personnel services	714,566	1,077,733	1,163,394	1,252,912	1,157,805	1,511,275
Supplies	22,995	63,600	69,884	59,053	61,843	303,630
SPWRP (treatment plant) operating costs	7,565,445	7,788,423	9,655,101	17,381,399	18,281,399	18,448,394
Contractual services	159,341	265,732	247,220	259,799	294,481	309,799
Services by general fund	600,200	618,210	636,756	655,860	655,860	675,540
Other services and charges	808,467	266,011	288,308	3,831,347	3,910,029	3,042,576
Debt service:						
Principal	2,967,778	3,064,204	3,155,273	3,155,280	3,155,280	2,967,790
Interest	336,640	244,645	148,100	141,187	141,187	-
Debt administration	249,282	249,282	249,282	249,290	249,290	(44,750)
Capital outlay	1,230,656	2,274,629	4,395,261	550,000	565,750	1,185,000
Total expenditures	14,655,369	15,912,469	20,008,578	27,536,127	28,472,924	28,399,254
Excess (deficiency) of financial sources over financial uses	4,098,128	918,484	(885,005)	(3,238,653)	(2,534,721)	(1,053,704)
Adjustment to budget basis	(4,334,195)	(5,634,869)	(6,443,656)	-	-	-
Unrestricted Cash Balance, Beginning of Year	\$ 23,273,968	\$ 23,037,901	\$ 18,321,516	\$ 9,474,696	\$ 10,992,856	\$ 8,458,135
Unrestricted Cash Balance, End of Year	\$ 23,037,901	\$ 18,321,516	\$ 10,992,856	\$ 6,236,044	\$ 8,458,135	\$ 7,404,431
* In 2023, the City of Englewood holds an operating deposit of \$1,600,000 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 Fund

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 - \$27,345,550

Revenues in this fund are primarily derived from sewer service charges, tap fees and interest earnings. A fee increase of 5% is included in 2025.

Expenditures - \$28,399,254

Expenditures include \$18,448,394 for the treatment plant operations and improvements as well as \$2,923,040 for debt service.

Revenues by Line Item

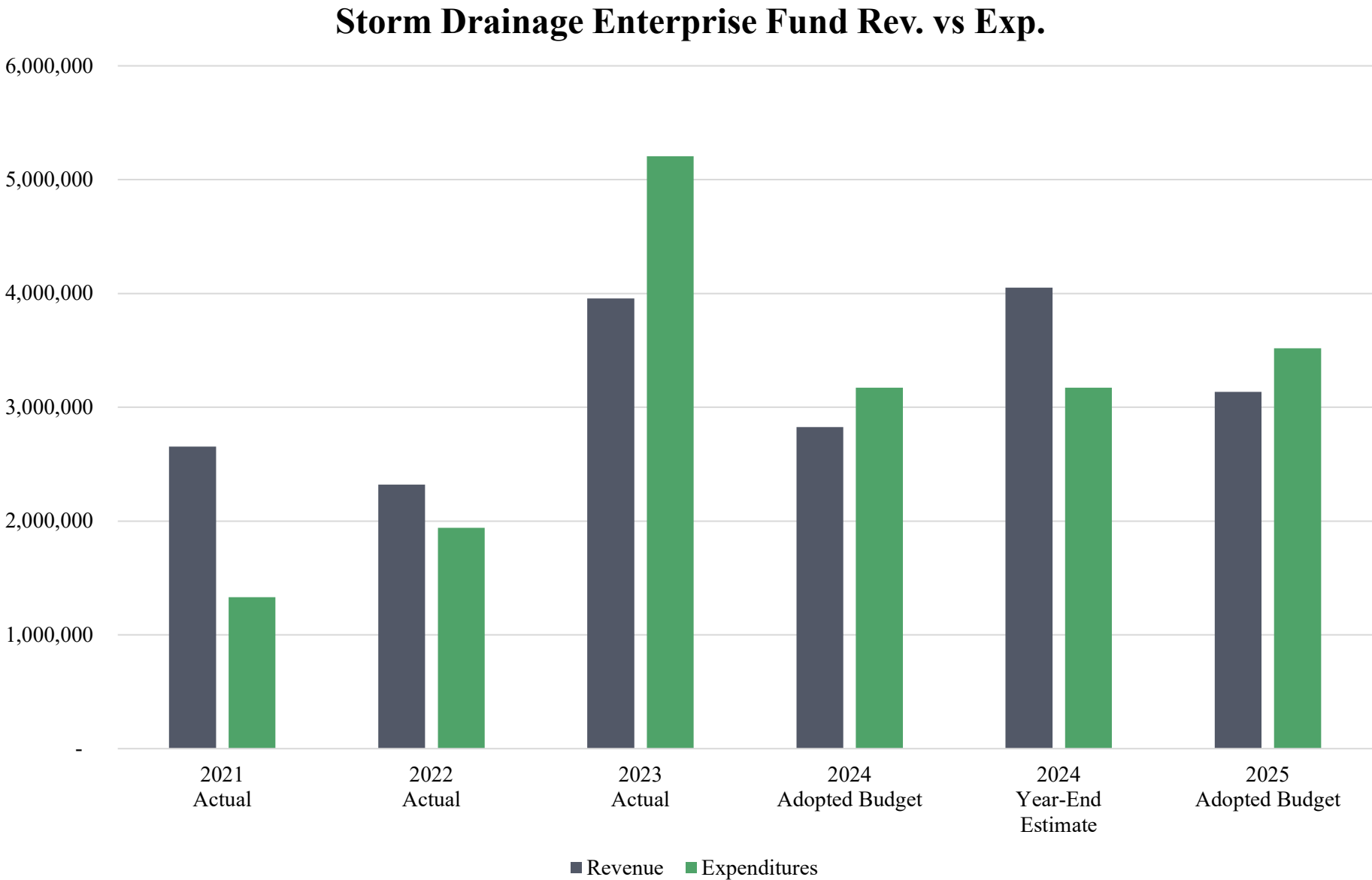
2025 Adopted Budget

Cost Center	Revenue Category	2021	2022	2023	2024	2024	2025
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
CC_171	54530 Service Charges	\$ 15,041,305	\$ 15,980,745	\$ 17,098,460	\$ 18,309,728	\$ 17,961,849	\$ 19,487,580
CC_171	54520 Transfer Fees	36,826	33,078	19,145	39,000	39,000	20,000
CC_171	54750 Service Agreement SBU	197,845	297,754	372,622	312,642	391,250	410,810
CC_171	55100 Interest Earnings	(203,760)	(1,027,062)	754,799	249,490	249,490	229,160
CC_171	59550 Capital Contributions	15,792	-	27,841	-	-	-
CC_171	58400 NSF Fees	-	-	1,540	-	-	-
CC_171	58500 Delinquent Penalty Charges	231,708	218,358	227,900	183,614	183,614	225,000
CC_171	58510 Penalty Certified Accounts	3,224	4,560	4,089	3,000	3,000	3,000
CC_171	58600 Other Misc. Revenues	-	-	10,922	-	-	-
CC_171	59530 Sewer Tap Fees - Inside City	805,000	350,000	35,000	4,900,000	6,810,000	6,670,000
CC_171	59540 Sewer Tap Fees - Outside City	2,625,556	973,520	571,256	300,000	300,000	300,000
Total Revenues		\$ 18,753,497	\$ 16,830,953	\$ 19,123,573	\$ 24,297,474	\$ 25,938,203	\$ 27,345,550

Sewer Utility Enterprise Fund							
Expenditures by Line Item							
2025 Adopted Budget							
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_150	79100 Debt Principal Payments	\$ 2,967,778	\$ 3,064,204	\$ 3,155,273	\$ 3,155,280	\$ 3,155,280	\$ 2,967,790
CC_150	79101 Debt Interest Payments	336,640	244,645	148,100	141,187	141,187	-
CC_150	79300 Debt Admin Fees	249,282	249,282	249,282	249,290	249,290	(44,750)
CC_311	61100 Salary, Regular	551,985	790,722	847,321	1,062,777	967,669	1,304,027
CC_311	61200 Salary, Overtime	7,781	18,314	18,843	12,479	12,480	13,604
CC_311	61220 Special Event Overtime	-	745	1,567	-	-	-
CC_311	62110 Social Security	34,604	50,158	53,941	34,035	34,035	37,098
CC_311	62120 Medicare	8,093	11,726	12,615	7,960	7,960	8,676
CC_311	62260 Worker's Comp. Insurance	12,525	18,608	21,441	14,460	14,460	15,761
CC_311	62210 Medical Insurance	61,751	126,509	139,256	77,019	77,019	83,951
CC_311	62220 Life Insurance	1,247	1,914	1,897	1,340	1,340	1,461
CC_311	62230 Disability Insurance	1,432	2,198	2,178	1,537	1,537	1,675
CC_311	62240 Dental Insurance	3,257	4,846	4,665	3,607	3,607	3,932
CC_311	62250 Vision Insurance	692	968	963	747	747	814
CC_311	62235 Short-Term Disability Insurance	193	268	253	205	205	223
CC_311	62310 Retirement (401A)	30,712	50,260	57,779	36,476	36,476	39,759
CC_311	62410 Uniform Allowance	275	803	771	853	853	930
CC_311	62270 Unemployment Insurance	294	498	673	270	270	294
CC_311	71100 Office Supplies	5,782	2,850	1,609	3,500	3,500	3,500
CC_311	71200 Supplies - Building Materials	114	20,710	-	3,000	3,000	3,000
CC_311	71500 Supplies - Pump Station Maintenance	3,110	6,295	27,520	18,000	18,000	250,000
CC_311	71250 Supplies - Repair & Maintenance	5,786	11,386	27,392	18,000	18,000	28,000
CC_311	72510 Books, Magazines, Subscriptions	-	-	-	200	200	200
CC_311	72530 Dues & Memberships	1,445	1,286	3,074	2,500	2,500	3,000
CC_311	73100 Hardware Maintenance	1,214	13,305	198	6,000	8,790	6,000
CC_311	73200 Software Maintenance & Licensing	23,082	15,522	75,658	87,500	87,500	87,500
CC_311	74120 Collection Fees	20,768	22,657	23,289	20,400	20,400	20,400
CC_311	74350 Sewer Plant Administration	485,780	541,497	603,014	585,000	585,000	585,000
CC_311	74351 Sewer Plant Operations	7,079,666	7,246,926	9,052,088	16,796,399	17,696,399	17,863,394
CC_311	74360 Bank Fees	623	973	-	2,000	2,000	2,000
CC_311	74640 Business Meetings	116	303	824	500	500	500
CC_311	74210 Professional and Consulting Services	150,678	255,085	234,872	250,000	284,682	300,000
CC_311	74220 Audit Services	8,663	10,647	12,348	9,799	9,799	9,799
CC_311	71710 Uniforms	5,270	6,965	9,320	7,000	7,000	9,000
CC_311	74610 Learning and Education	8,411	19,208	22,314	18,000	18,000	20,000
CC_311	76550 Community Outreach Programs	6,406	6,587	5,791	6,400	6,400	6,400
CC_311	75150 Postage & Freight	20,067	21,686	26,327	25,000	25,000	25,000
CC_311	74290 Printing & Design	8,358	11,325	6,028	11,000	11,000	11,000
CC_311	75100 Rentals	15,000	15,000	15,000	15,000	15,000	15,000
CC_311	75110 Copier Rent	284	-	-	1,000	-	1,000
CC_311	77420 Fleet Maintenance	13,511	8,773	18,121	10,400	10,400	10,400
CC_311	77430 Fleet Fuel	4,171	11,902	9,962	12,020	12,020	12,020
CC_311	77440 Fleet Other	24	-	543	1,320	1,320	1,320
CC_311	77450 Vehicle Insurance Allocation	3,520	3,520	3,520	3,520	3,520	3,520
CC_311	75700 Other Equipment Maintenance	942	10,037	4,425	25,000	25,000	15,000
CC_311	75850 Repair & Maintenance Projects	1,351,848	1,810,586	3,547,668	3,400,000	3,479,682	2,600,000
CC_311	77100 Property & Liability Insurance	165,810	174,100	186,686	192,287	192,287	211,516
CC_311	79600 Interfund Transfer Expense	600,200	618,210	636,756	655,860	655,860	675,540
CC_311	78130 Capital - Information Technology	-	33,981	237,060	50,000	65,750	50,000
CC_311	78140 Capital - Vehicles	358,390	175,766	1,311	-	-	225,000
CC_311	78220 Capital - Sewer & Storm Systems	37,793	198,714	499,041	500,000	500,000	910,000
Total Expenditures		\$ 14,655,369	\$ 15,912,469	\$ 20,008,578	\$ 27,536,127	\$ 28,472,924	\$ 28,399,254

Storm Drainage Enterprise Fund

Storm Drainage Enterprise Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Charges for services	\$ 1,638,338	\$ 2,305,799	\$ 2,662,806	\$ 2,775,500	\$ 2,744,962	\$ 3,074,343
Capital contributions	990,000	12,453	102,693	-	-	-
Grant Revenue	-	-	-	-	1,257,744	-
Investment earnings	(7,448)	(37,238)	37,714	9,235	9,235	24,905
Loan Proceeds	-	-	1,100,000	-	-	-
Miscellaneous	33,297	39,248	51,927	39,437	39,437	35,000
Total revenues	2,654,188	2,320,262	3,955,139	2,824,172	4,051,378	3,134,248
Expenditures						
Personnel services	262,081	245,689	272,943	466,798	466,798	616,910
Supplies	3,624	6,016	10,130	14,400	14,400	14,400
Contractual services	69,957	139,837	203,584	200,000	200,000	350,000
Other services and charges	101,109	269,557	3,026,592	524,985	524,985	534,043
Capital outlay	892,693	1,279,895	1,691,744	1,965,000	1,965,000	2,002,500
Total expenditures	1,329,464	1,940,994	5,204,993	3,171,183	3,171,183	3,517,853
Excess (deficiency) of financial sources over financial uses	1,324,724	379,268	(1,249,853)	(347,011)	880,195	(383,605)
Adjustment to budget basis	(1,278,541)	(9,713)	847,585	-	-	-
Cash Balance, Beginning of Year	\$ 351,582	\$ 397,765	\$ 767,320	\$ 461,765	\$ 365,051	\$ 1,245,246
Cash Balance, End of Year	\$ 397,765	\$ 767,320	\$ 365,051	\$ 114,754	\$ 1,245,246	\$ 861,642



Storm Drainage Enterprise Fund

Description of Fund

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

Revenues - \$3,134,248

Revenues for this fund are received from fees charged to landowners within the city limits. A fee increase of 5% is included in2025.

Expenditures - \$3,517,853

Expenditures from this fund include operation costs and various storm drainage capital projects. The city experienced a high amount of rainfall in 2023, which caused numerous culvert collapses throughout the city. This required a loan to provide funding for these emergencies. The city is assessing future infrastructure improvements as well as funding sources for those improvements.

Revenues by Line Item

2025 Adopted Budget

Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_171	54530 Service Charges	\$ 1,635,388	\$ 2,302,842	\$ 2,660,988	\$ 2,775,500	\$ 2,744,962	\$ 3,074,343
CC_171	54520 Transfer Fees	2,950	2,957	1,817	-	-	-
CC_171	53110 Federal Grants	-	-	-	-	1,257,744	-
CC_171	55100 Interest Earnings	(7,448)	(37,238)	37,714	9,235	9,235	24,905
CC_171	59550 Capital Contributions	990,000	12,453	102,693	-	-	-
CC_171	58500 Delinquent Penalty Charges	33,297	39,248	33,738	39,437	39,437	35,000
CC_171	58600 Other Misc. Revenues	-	-	18,189	-	-	-
CC_171	59520 Interfund Loan Proceeds	-	-	1,100,000	-	-	-
Total Revenues		\$ 2,654,188	\$ 2,320,262	\$ 3,955,139	\$ 2,824,172	\$ 4,051,378	\$ 3,134,248

Storm Drainage Enterprise Fund

Expenditures by Line Item

2025 Adopted Budget

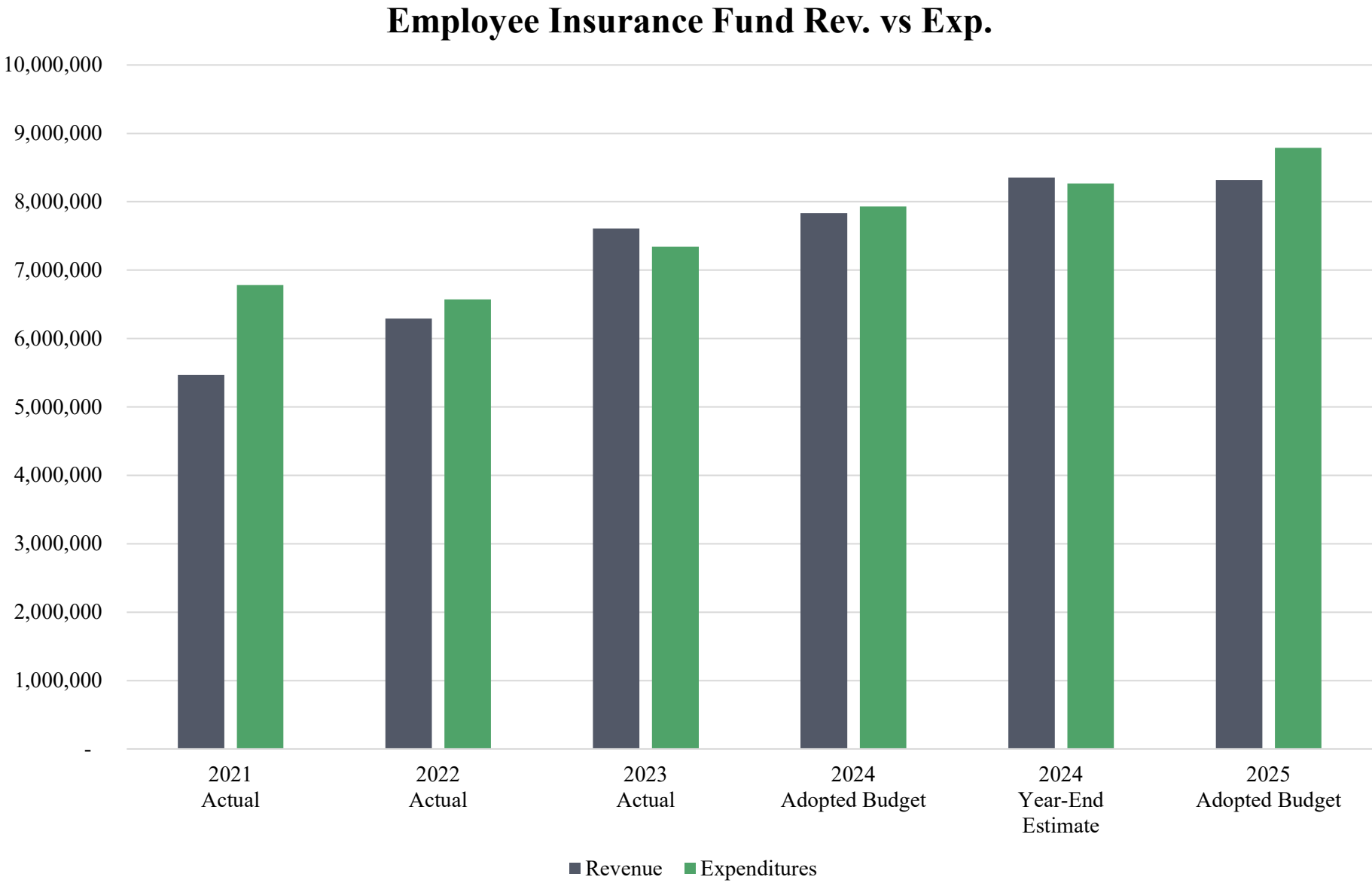
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_171	79101 Debt Interest Payments	\$ -	\$ -	\$ 824	\$ -	\$ -	\$ -
CC_313	61100 Salary, Regular	202,211	193,011	205,520	367,831	367,831	509,035
CC_313	61200 Salary, Overtime	1,398	-	2,393	5,000	5,000	5,450
CC_313	62110 Social Security	12,731	11,965	12,708	18,082	18,082	19,709
CC_313	62120 Medicare	2,980	2,798	2,972	4,229	4,229	4,610
CC_313	62260 Worker's Comp. Insurance	6,174	4,684	4,851	9,582	9,582	10,444
CC_313	62210 Medical Insurance	20,636	17,448	26,344	37,221	37,221	40,571
CC_313	62220 Life Insurance	532	492	520	733	733	799
CC_313	62230 Disability Insurance	611	564	597	842	842	918
CC_313	62240 Dental Insurance	1,295	990	1,124	2,233	2,233	2,434
CC_313	62250 Vision Insurance	298	228	225	463	463	505
CC_313	62235 Short-Term Disability Insurance	71	54	57	109	109	119
CC_313	62310 Retirement (401A)	12,894	13,388	15,048	19,984	19,984	21,783
CC_313	62340 Retirement (457) - PT Employees	-	-	277	-	-	-
CC_313	62345 Retirement (457) - City Match	-	-	185	-	-	-
CC_313	62360 Retiree Health Savings Plan	162	-	-	-	-	-
CC_313	62410 Uniform Allowance	-	-	-	380	380	414
CC_313	62270 Unemployment Insurance	91	68	122	109	109	119
CC_313	71100 Office Supplies	725	239	434	600	600	600
CC_313	71200 Supplies - Building Materials	-	-	-	300	300	300
CC_313	71500 Supplies - Pump Station Maintenance	-	137	-	1,000	1,000	1,000
CC_313	71250 Supplies - Repair & Maintenance	438	-	961	1,500	1,500	1,500
CC_313	72530 Dues & Memberships	6,098	4,697	6,598	7,000	7,000	7,000
CC_313	71140 Supplies - Programming & Processing	1,897	4,450	2,593	3,500	3,500	5,000
CC_313	73100 Hardware Maintenance	-	-	-	2,000	2,000	2,000
CC_313	73200 Software Maintenance & Licensing	(12,846)	31,728	11,392	28,000	28,000	28,000
CC_313	74360 Bank Fees	79	148	-	1,050	1,050	1,050
CC_313	74640 Business Meetings	393	332	707	500	500	500
CC_313	74210 Professional and Consulting Services	69,957	139,837	203,584	200,000	200,000	350,000
CC_313	74220 Audit Services	1,624	1,996	2,315	1,837	1,837	1,837
CC_313	71710 Uniforms	564	943	2,137	2,000	2,000	2,000
CC_313	74610 Learning and Education	2,966	7,958	8,473	6,000	6,000	6,000
CC_313	76700 Senior Resident Tax Refund	6,406	6,587	5,791	6,400	6,400	6,400
CC_313	75150 Postage & Freight	2,230	2,410	2,896	3,000	3,000	3,000
CC_313	74290 Printing & Design	929	1,258	670	1,300	1,300	1,300
CC_313	75110 Copier Rent	223	-	-	800	800	800
CC_313	77420 Fleet Maintenance	963	953	2,013	1,500	1,500	1,545
CC_313	77430 Fleet Fuel	531	1,372	1,107	700	700	721
CC_313	77440 Fleet Other	3	-	60	300	300	309
CC_313	77450 Vehicle Insurance Allocation	390	390	390	390	390	402
CC_313	75850 Repair & Maintenance Projects	23,519	186,853	2,962,653	445,000	445,000	450,000
CC_313	77100 Property & Liability Insurance	22,020	23,121	24,708	24,708	24,708	27,179
CC_313	78220 Capital - Sewer & Storm Systems	938,275	1,279,895	1,691,744	1,965,000	1,965,000	2,002,500
Total Expenditures		\$ 1,329,464	\$ 1,940,994	\$ 5,204,993	\$ 3,171,183	\$ 3,171,183	\$ 3,517,853



Photo by Steve Petsch

Employee Insurance Fund

Employee Insurance Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Revenues						
Employer/employee contributions	\$ 5,400,570	\$ 6,346,761	\$ 7,358,637	\$ 7,708,162	\$ 8,171,717	\$ 8,170,048
Investment earnings	(16,961)	(122,784)	129,130	21,064	67,617	51,531
Miscellaneous	62,843	69,424	121,281	58,257	116,811	50,000
Total revenues	5,446,453	6,293,401	7,609,049	7,787,483	8,356,145	8,271,579
Expenditures						
General government	6,782,330	6,573,533	7,344,077	7,928,967	8,267,031	8,787,055
Total expenditures	6,782,330	6,573,533	7,344,077	7,928,967	8,267,031	8,787,055
Other Financing Sources/(Uses)						
Transfers In	26,000	-	-	47,250	-	45,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	26,000	-	-	47,250	-	45,000
Excess (deficiency) of financial sources over financial uses	(1,309,878)	(280,132)	264,971	(94,234)	89,114	(470,476)
Fund Balance, Beginning of Year	\$ 3,554,933	\$ 2,245,055	\$ 1,964,924	\$ 1,688,558	\$ 2,229,895	\$ 2,319,009
Fund Balance, End of Year	\$ 2,245,055	\$ 1,964,924	\$ 2,229,895	\$ 1,594,324	\$ 2,319,009	\$ 1,848,533



Employee Insurance Fund

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 - \$8,316,579

Revenues for this fund are received from contributions from the city and employees. A 5% increase in health premium rates is anticipated in 2025.

Expenditures - \$8,787,055

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

Revenue Summary

	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Employee Insurance						
Health Insurance	\$ 4,666,780	\$ 5,493,405	\$ 6,644,480	\$ 6,688,234	\$ 7,186,067	\$ 7,136,404
Life/AD&D, LTD, STD, and Unemployment Insurance	369,754	399,117	446,983	533,337	530,526	602,052
Workers' Compensation Insurance	435,919	400,879	517,586	613,163	639,552	578,123
Total Revenues	\$ 5,472,453	\$ 6,293,401	\$ 7,609,049	\$ 7,834,734	\$ 8,356,145	\$ 8,316,579

Expenditure Summary

	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Employee Insurance						
Health Insurance	\$ 5,535,758	\$ 5,549,597	\$ 6,322,727	\$ 6,814,155	\$ 7,216,897	\$ 7,606,758
Life/AD&D, LTD, STD, and Unemployment Insurance	367,003	461,269	503,855	532,728	530,725	547,541
Workers' Compensation Insurance	879,568	562,666	517,496	582,084	519,409	632,756
Total Expnditures	\$ 6,782,329	\$ 6,573,533	\$ 7,344,077	\$ 7,928,967	\$ 8,267,031	\$ 8,787,055

Employee Insurance Fund

Health Insurance Detail

Revenues by Line Item							
Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_174	55100 Interest Earnings	\$ (8,845)	\$ (78,406)	\$ 90,722	\$ 10,000	\$ 47,840	\$ 31,754
CC_174	57510 Health Contributions - City	3,447,666	4,172,215	4,944,917	5,106,050	5,400,000	5,355,000
CC_174	57520 Dental Contributions - City	138,648	150,486	167,870	166,002	170,457	177,275
CC_174	57540 Health Contributions - Employee	837,030	973,242	1,099,088	1,130,812	1,219,815	1,280,806
CC_174	57550 Dental Contributions - Employee	140,862	153,963	166,007	163,273	176,568	183,631
CC_174	57810 Claims Reimbursement	62,073	69,423	121,281	58,257	114,023	50,000
CC_174	57580 Vision	49,344	52,481	54,595	53,840	57,364	57,938
Total Revenues		\$ 4,666,780	\$ 5,493,405	\$ 6,644,480	\$ 6,688,234	\$ 7,186,067	\$ 7,136,404

Expenditures by Line Item							
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_171	74360 Bank Fees	\$ 100	\$ 34	\$ -	\$ 36	\$ -	\$ -
CC_171	74210 Professional and Consulting Services	8,289	7,770	8,437	8,274	8,080	8,600
CC_171	76210 Other Charges	9,353	(8,999)	(11,964)	-	-	-
CC_174	71600 Non-Capital Furniture Fixtures & Equipment	-	-	174	-	250	-
CC_174	73200 Software Maintenance & Licensing	7,823	-	-	7,432	-	-
CC_174	74210 Professional and Consulting Services	262,315	312,599	494,121	292,666	277,810	288,194
CC_174	74220 Audit Services	2,166	2,662	3,087	2,310	2,310	2,426
CC_174	77230 Vision Admin Costs	50,180	53,079	55,476	55,034	55,034	57,786
CC_174	77150 Stop Loss Insurance	726,340	838,974	891,443	1,296,116	1,295,740	1,360,527
CC_174	77170 Claims Paid	3,949,013	3,598,150	3,818,709	4,272,650	4,471,400	4,739,684
CC_174	77190 Dental Claims Paid	241,087	262,742	318,770	356,988	288,000	299,520
CC_174	77200 Employee Clinic	246,525	440,707	698,331	484,376	780,000	811,200
CC_174	77210 Employee Wellness Program	13,154	23,317	26,927	20,000	20,000	20,000
CC_174	77220 Employee Assistance Program	19,413	18,562	19,216	18,273	18,273	18,821
Total Expenditures		\$ 5,535,758	\$ 5,549,597	\$ 6,322,727	\$ 6,814,155	\$ 7,216,897	\$ 7,606,758

Life/AD&D, LTD, STD, and Unemployment Insurance Detail

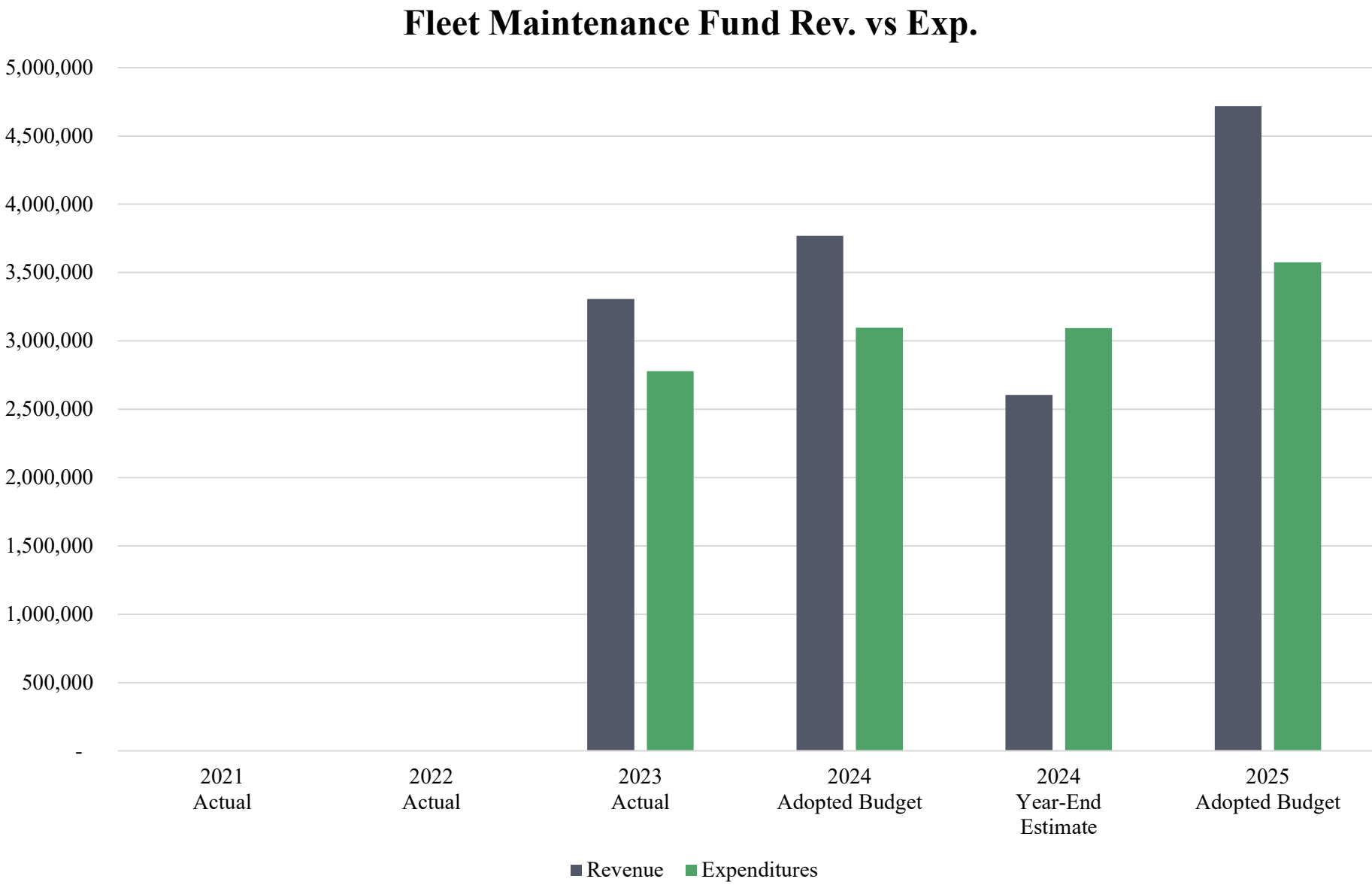
Revenues by Line Item							
Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_174	57530 Payroll Contributions	\$ 344,155	\$ 400,935	\$ 446,310	\$ 485,276	\$ 530,526	\$ 557,052
CC_174	55100 Interest Earnings	(401)	(1,818)	673	811	-	-
CC_600	59510 Transfer Revenues	26,000	-	-	47,250	-	45,000
Total Revenues		\$ 369,754	\$ 399,117	\$ 446,983	\$ 533,337	\$ 530,526	\$ 602,052

Expenditures by Line Item							
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_174	77160 Payroll Insurance Premiums	\$ 353,874	\$ 409,798	\$ 442,117	\$ 459,645	\$ 457,642	\$ 474,458
CC_174	77170 Claims Paid	6,920	33,545	43,489	26,857	26,857	26,857
CC_174	77180 Claims Paid . STD	6,209	17,926	18,249	46,226	46,226	46,226
Total Expenditures		\$ 367,003	\$ 461,269	\$ 503,855	\$ 532,728	\$ 530,725	\$ 547,541

Employee Insurance Fund									
Workers' Compensation Insurance Detail									
Revenues by Line Item									
Cost			2021	2022	2023	2024	2024	2025	
Center	Revenue Category		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget	
CC_174	55100 Interest Earnings	\$	(7,715)	\$ (42,560)	\$ 37,735	\$ 10,253	\$ 19,777	\$ 19,777	
CC_174	57530 Payroll Contributions		442,864	443,438	479,851	602,910	616,987	558,346	
CC_174	57810 Claims Reimbursement		770	1	-	-	2,788	-	
Total Revenues		\$	435,919	\$ 400,879	\$ 517,586	\$ 613,163	\$ 639,552	\$ 578,123	
Expenditures by Line Item									
Cost			2021	2022	2023	2024	2024	2025	
Center	Spend Category		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget	
CC_174	74360 Bank Fees	\$	97	\$ 37	\$ -	\$ -	\$ -	\$ -	
CC_174	74210 Professional and Consulting Services		30,221	29,363	29,598	31,869	31,046	32,598	
CC_174	74220 Audit Services		25,169	24,636	20,537	25,413	22,443	23,565	
CC_174	77120 Excess Workers Comp Insurance		129,941	144,558	190,229	175,875	191,993	201,593	
CC_174	77160 Payroll Insurance Premiums		-	-	5,253	-	-	-	
CC_174	77170 Claims Paid		694,139	364,072	271,879	348,927	273,927	375,000	
Total Expenditures		\$	879,568	\$ 562,666	\$ 517,496	\$ 582,084	\$ 519,409	\$ 632,756	

Fleet Maintenance Fund

Fleet Maintenance Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Adopted Budget
Revenues						
Charges for Services (Ins.Maint.Repl/Dpr.Fuel.Extra	\$ -	\$ -	\$ 1,193,173	\$ 1,716,129	\$ 1,213,804	\$ 1,565,680
Investment Earnings	-	-	17,307	3,938	12,502	151
Miscellaneous	-	-	21,628	22,568	2,942	3,000
Total Revenues	-	-	1,232,108	1,742,635	1,229,248	1,568,831
Expenditures						
General Government	-	-	2,777,637	3,097,067	3,094,914	3,573,856
Total Expenditures	-	-	2,777,637	3,097,067	3,094,914	3,573,856
Other Financing Uses						
Transfers In	-	-	2,075,000	1,975,000	1,325,000	3,100,000
Gain on Sale of Capital Assets	-	-	-	50,000	50,000	50,000
Total Other Financing Uses	-	-	2,075,000	2,025,000	1,375,000	3,150,000
Deficiency of Financial Sources over Financial Uses	-	-	529,472	670,568	(490,666)	1,144,975
Adjustment to Budget Basis	-	-	(31,250)	-	-	-
Cash Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 787,619	\$ 498,222	\$ 7,556
Cash Balance, End of Year	\$ -	\$ -	\$ 498,222	\$ 1,458,187	\$ 7,556	\$ 1,152,530



Fleet Maintenance Fund

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 - \$4,718,831
Revenues for this fund come primarily from departments and interfund transfers.

Expenditures - \$3,573,856
Expenditures from this fund are for the costs related to the maintenance and replacement of fleet vehicles and equipment.

Revenues by Line Item

2025 Adopted Budget

Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_171	54800 SMHO Vehicle Maintenance	\$ -	\$ -	\$ 21,628	\$ 22,568	\$ 2,942	\$ 3,000
CC_171	55100 Interest Earnings	-	-	17,307	3,938	12,502	151
CC_171	59536 Dept Vehicle Insurance	-	-	180,500	197,600	197,600	205,504
CC_171	59531 Dept Vehicle Maintenance	-	-	688,655	809,848	674,931	725,000
CC_171	59533 Dept Vehicle Fuel	-	-	324,018	626,781	315,831	550,000
CC_171	59535 Dept Vehicle Extraord Chg	-	-	-	81,900	25,442	85,176
CC_171	59100 Sale of Capital Assets	-	-	-	50,000	50,000	50,000
CC_171	59510 Transfer Revenues	-	-	2,075,000	1,975,000	1,325,000	3,100,000
Total Revenues		\$ -	\$ -	\$ 3,307,108	\$ 3,767,635	\$ 2,604,248	\$ 4,718,831

Expenditures by Line Item

2025 Adopted Budget

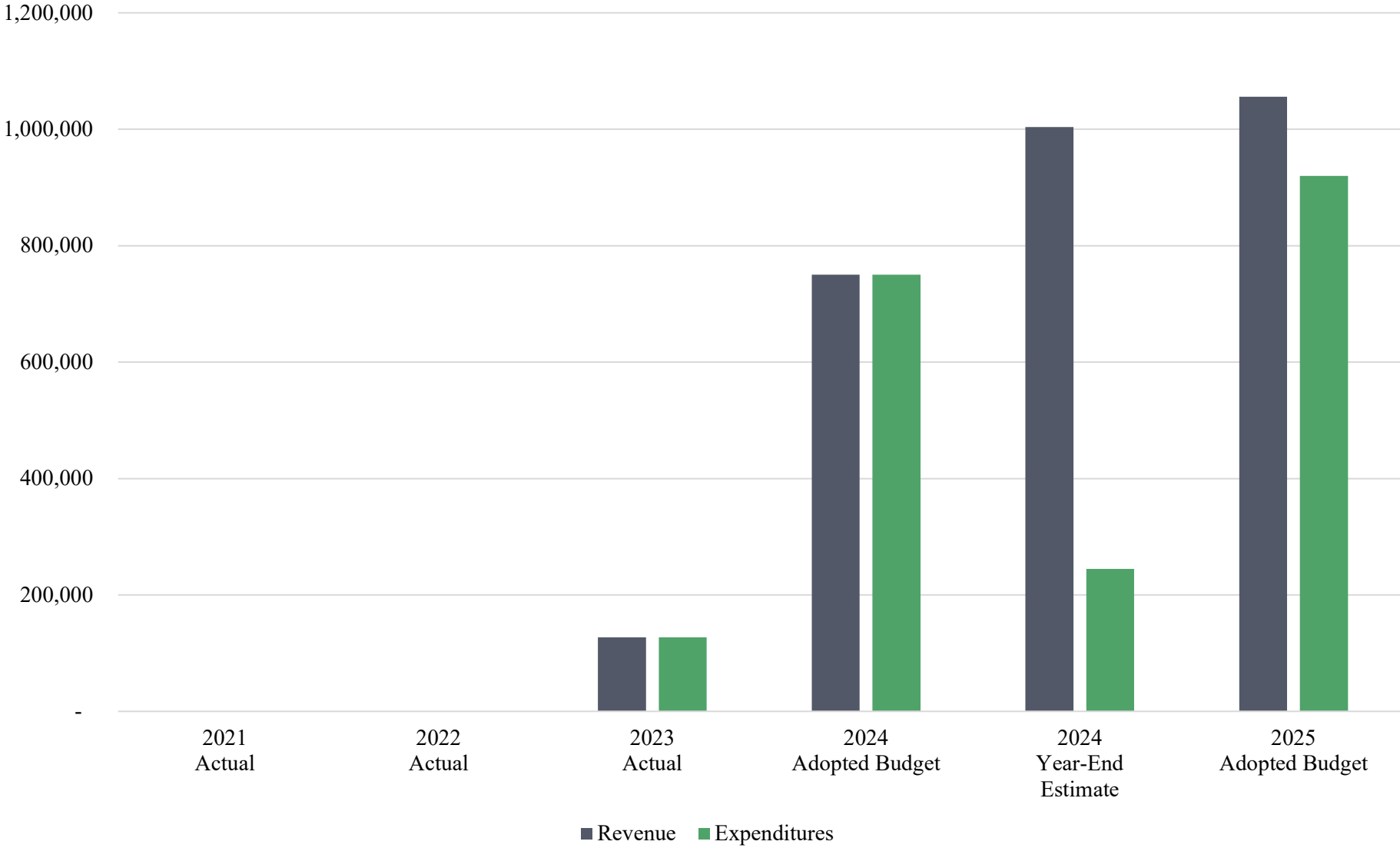
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_171	61100 Salary, Regular	\$ -	\$ -	\$ 564,627	\$ 584,379	\$ 524,428	\$ 551,888
CC_171	61200 Salary, Overtime	-	-	3,067	5,597	4,245	5,597
CC_171	62110 Social Security	-	-	32,217	32,378	30,721	34,217
CC_171	62120 Medicare	-	-	7,535	7,552	7,184	8,002
CC_171	62260 Worker's Comp. Insurance	-	-	9,873	12,191	10,062	12,191
CC_171	62210 Medical Insurance	-	-	126,848	96,469	106,877	116,256
CC_171	62220 Life Insurance	-	-	1,309	1,242	1,180	1,493
CC_171	62230 Disability Insurance	-	-	1,506	1,509	1,355	1,028
CC_171	62240 Dental Insurance	-	-	3,088	3,200	3,026	3,956
CC_171	62250 Vision Insurance	-	-	504	662	477	666
CC_171	62235 Short-Term Disability Insurance	-	-	171	186	192	189
CC_171	62310 Retirement (401A)	-	-	4,105	32,935	42,294	42,151
CC_171	62340 Retirement (457) - PT Employees	-	-	50	1,378	-	-
CC_171	62270 Unemployment Insurance	-	-	276	189	1,168	1,168
CC_171	71100 Office Supplies	-	-	1,654	1,000	1,000	1,000
CC_171	71200 Supplies - Building Materials	-	-	294	2,500	2,500	2,500
CC_171	71250 Supplies - Repair & Maintenance	-	-	5,636	7,500	7,500	7,500
CC_171	72510 Books, Magazines, Subscriptions	-	-	360	250	250	250
CC_171	72530 Dues & Memberships	-	-	1,489	1,500	1,500	1,500
CC_171	72100 Fuel - Unleaded	-	-	220,377	295,650	204,068	210,190
CC_171	72110 Fuel - Diesel	-	-	81,684	85,000	111,456	114,800
CC_171	77430 Fleet Fuel	-	-	641	-	-	-
CC_171	72120 Tires	-	-	43,785	56,900	82,564	85,041
CC_171	72130 Parts Batteries Supplies	-	-	196,611	237,700	199,877	205,873
CC_171	74640 Business Meetings	-	-	802	750	750	750

Fleet Maintenance Fund							
Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_171	71710 Uniforms	-	-	4,776	5,800	5,800	5,800
CC_171	74610 Learning and Education	-	-	4,675	7,500	7,500	17,750
CC_171	75100 Rentals	-	-	1,774	2,650	2,650	2,650
CC_171	75700 Other Equipment Maintenance	-	-	9,599	20,000	20,000	20,000
CC_171	77100 Property & Liability Insurance	-	-	190,000	199,500	199,500	219,450
CC_171	76220 Outside Labor/Parts/Vehicle Wash	-	-	95,942	93,000	94,937	100,000
CC_171	78140 Capital - Vehicles	-	-	1,162,363	1,300,000	1,419,852	1,800,000
Total Expenditures		\$ -	\$ -	\$ 2,777,637	\$ 3,097,067	\$ 3,094,913	\$ 3,573,856

Information Technology Fund

Information Technology Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Intergovernmental	\$ -	\$ -	\$ 114,086	\$ -	\$ 245,000	\$ 190,914
Investment Earnings	-	-	13,323	-	8,718	15,174
Total Revenues	-	-	127,409	-	253,718	206,088
Expenditures						
General Government	-	-	127,409	750,000	245,000	920,000
Total Expenditures	-	-	127,409	750,000	245,000	920,000
Other Financing Uses						
Transfers In	-	-	-	750,000	750,000	850,000
Total Other Financing Uses	-	-	-	750,000	750,000	850,000
Deficiency of Financial Sources over Financial Uses	-	-	-	-	758,718	136,088
Adjustment to Budget Basis	-	-	-	-	-	-
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,718
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 758,718	\$ 894,806

Information Technology Fund Rev. vs Exp.



Information Technology Fund

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 - \$1,056,088
Revenues for this fund come primarily from interfund transfers

Expenditures - \$920,000
Expenditures from this fund include computer replacements, network servers, cyber security, and security enhancements.

Revenues by Line Item

2025 Adopted Budget

Cost Center	Revenue Category				2024	2024	2025
		2021	2022	2023	Adopted Budget	Year-End Estimate	Adopted Budget
		Actual	Actual	Actual			
CC_171	59510 Transfer Revenues	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ 850,000
CC_171	53110 Federal Grants	-	-	114,086	-	245,000	190,914
CC_171	55100 Interest Earnings	-	-	13,323	-	8,718	15,174
Total Revenues		\$ -	\$ -	\$ 127,409	\$ 750,000	\$ 1,003,718	\$ 1,056,088

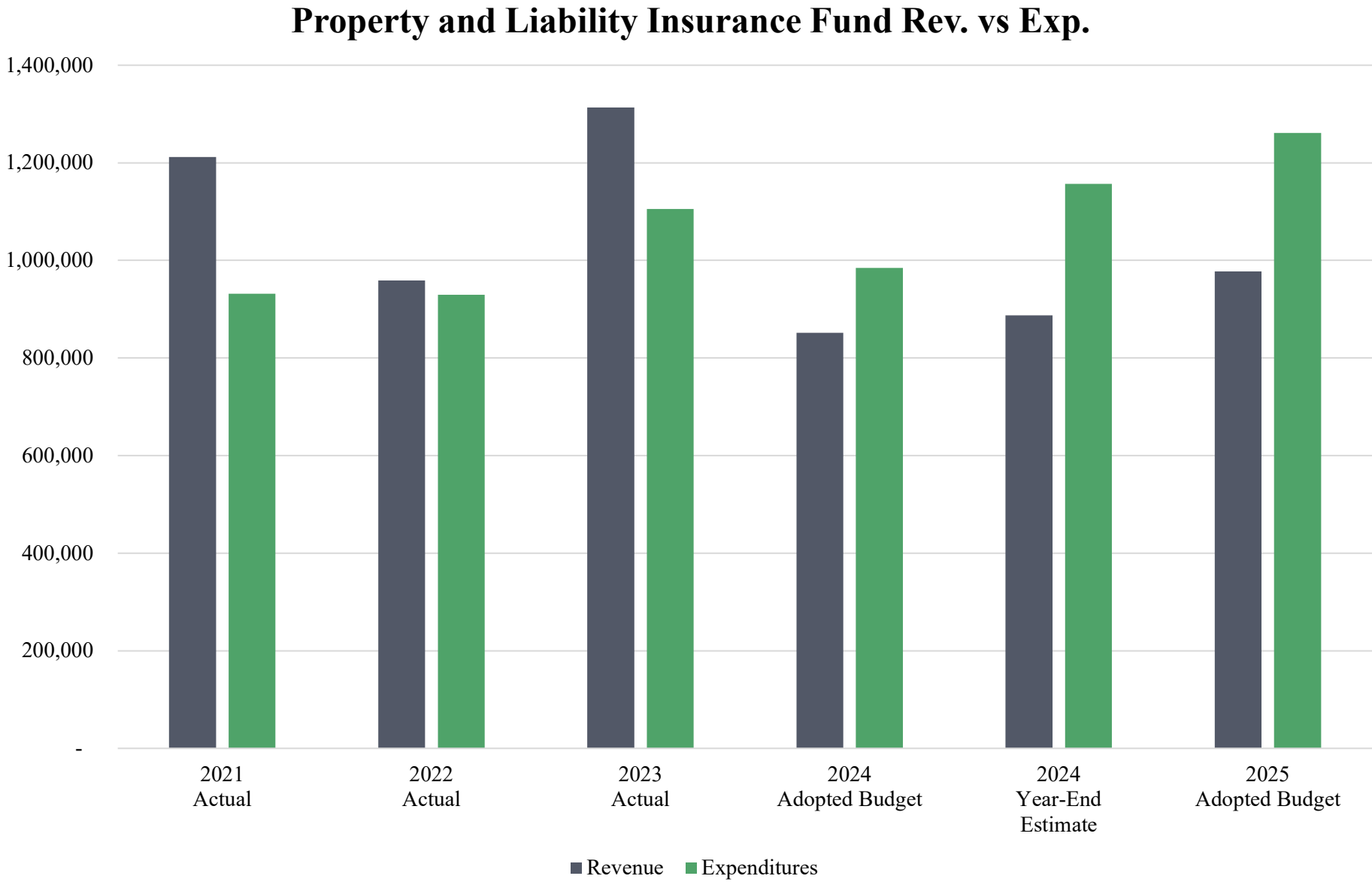
Expenditures by Line Item

2025 Adopted Budget

Cost Center	Spend Category				2024	2024	2025
		2021	2022	2023	Adopted Budget	Year-End Estimate	Adopted Budget
		Actual	Actual	Actual			
CC_160	73100 Hardware Maintenance	\$ -	\$ -	\$ 127,409	\$ 750,000	\$ 245,000	\$ 920,000
Total Expenditures		\$ -	\$ -	\$ 127,409	\$ 750,000	\$ 245,000	\$ 920,000

Property and Liability Insurance Fund

Property and Liability Insurance Fund						
2021-2025 Summary of Estimated Financial Sources and Uses						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
Revenues						
Charges for services	\$ 1,002,540	\$ 852,471	\$ 738,301	\$ 775,000	\$ 816,901	\$ 898,593
Investment earnings	2,345	(69,976)	59,436	16,911	34,270	18,853
Miscellaneous	207,009	176,355	515,408	60,000	36,052	60,000
Total revenues	1,211,894	958,850	1,313,145	851,911	887,223	977,446
Expenditures						
General government	931,292	929,416	1,105,089	984,611	1,156,722	1,261,052
Total expenditures	931,292	929,416	1,105,089	984,611	1,156,722	1,261,052
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Excess (deficiency) of financial sources over financial uses	280,602	29,434	208,056	(132,700)	(269,499)	(283,606)
Fund Balance, Beginning of Year	\$ 694,166	\$ 974,768	\$ 1,004,202	\$ 845,575	\$ 1,212,258	\$ 942,759
Fund Balance, End of Year	\$ 974,768	\$ 1,004,202	\$ 1,212,258	\$ 712,875	\$ 942,759	\$ 659,153



Property and Liability Insurance Fund

Description of Fund

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

Revenues - \$977,446
Revenues for this fund are derived from allocations to other city funds based on an allocation method to ensure adequate funding in future years.

Expenditures - \$1,261,052
Expenditures from this fund include primarily cost for insurance. The increase in expenditures is driven largely by increased insurance premiums.

Revenues by Line Item

2025 Adopted Budget

Cost Center	Revenue Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_171	55100 Interest Earnings	\$ 2,345	\$ (69,976)	\$ 59,436	\$ 16,911	\$ 34,270	\$ 18,853
CC_171	57810 Claims Reimbursement	207,009	176,355	515,408	60,000	36,052	60,000
CC_171	59510 Transfer Revenues	1,002,540	852,471	738,301	774,999	816,902	898,593
Total Revenues		\$ 1,211,894	\$ 958,850	\$ 1,313,145	\$ 851,910	\$ 887,224	\$ 977,446

Expenditures by Line Item

2025 Adopted Budget

Cost Center	Spend Category	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Adopted Budget
CC_174	74220 Audit Services	\$ 1,083	\$ 1,331	\$ 1,544	\$ 1,209	\$ 1,511	\$ 1,572
CC_174	77100 Property & Liability Insurance	298,155	689,444	475,212	523,208	621,512	714,738
CC_174	77110 Cyber Liability Insurance	45,543	32,428	32,718	34,354	60,113	75,142
CC_174	77130 Equipment Breakdown Insurance	5,675	5,283	5,562	5,840	6,909	7,600
CC_174	77140 Self Insurance.City	580,836	200,930	590,054	420,000	420,000	462,000
CC_174	78140 Capital - Vehicles	-	-	-	-	46,677	-
Total Expenditures		\$ 931,292	\$ 929,416	\$ 1,105,089	\$ 984,611	\$ 1,156,722	\$ 1,261,052



Photo by Cary Coopridier

Capital Improvement Plan

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.

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.

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.
- ♦ *Fleet Fund* – Internal service fund used to purchase replacement of vehicle
- ♦ *Information Technology Fund* – Internal service fund used to purchase replacement of information technology systems and equipment

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

The table below summarizes all projects included in the Capital Improvement Plan by project category.

Category	2024	2025	2026	2027	2028	2029	Total
Bridges	2,058,490	2,843,000	500,000	2,170,000	500,000	500,000	8,571,490
Buildings	1,982,098	8,355,000	5,365,000	5,005,000	6,189,000	4,960,000	31,856,098
Debt Service			400,000	400,000	400,000	400,000	1,600,000
Environmental Sustainability	35,000	135,000	135,000	135,000	135,000	135,000	710,000
Equipment	1,102,428	729,000	856,000	1,421,500	848,500	2,920,500	7,877,928
Information Technology Hardware	135,000	180,000	210,000	345,000	190,000	50,000	1,110,000
Landscaping/Irrigation	639,500	660,000	1,010,000	10,000	1,010,000	1,010,000	4,339,500
Leases	0	23,519	24,225	24,951	25,700	26,471	124,866
Overhead	936,361	985,283	1,199,913	1,247,910	1,297,826	1,349,739	7,017,032
Parks/Open Space	3,894,248	2,539,259	4,279,073	1,688,654	1,698,427	1,458,396	15,558,057
Pavement Management	8,297,124	6,382,713	8,871,822	12,186,695	8,612,363	8,433,856	52,784,573
Sanitary Sewer	11,487,389	11,738,300	9,917,500	9,475,000	8,621,550	11,069,142	62,308,881
Software	110,000	179,498	420,000	125,000	130,000	135,000	1,099,498
Storm Sewer/Drainage	4,618,500	4,856,000	2,611,000	1,071,000	5,976,000	891,000	20,023,500
Trails	4,655,816	6,390,500	2,134,000	625,000			13,805,316
Transportation/Traffic	34,248,729	10,664,525	8,308,884	1,426,393	1,124,187	1,142,693	56,915,411
Vehicles	2,086,684	3,800,000	2,000,000	2,100,000	2,200,000	2,300,000	14,486,684
GRAND TOTAL	76,287,367	60,461,597	48,242,417	39,457,103	38,958,553	36,781,797	300,188,834

A more detailed list of each project is included in the 2025-2029 Capital Improvement Plan document. The 2025-2029 Capital Improvement plan document includes all projects broken up into six sections

- Projects by Strategic Plan
- Projects by Category
- Projects by Status
- Projects by Department
- Projects by Detail Sheets
- Projects by Funding Source.

A copy of the 2025-2029 Capital Improvement Plan is available online at:

<https://www.littletonco.gov/Government/Departments/Finance/Financial-Reports>



Photo by Steven Jessen

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, this number will be reduced by \$1.7 million and will remain in the General Fund to support proactive public safety costs as a council priority.
- The ending fund balance is projected to be between 18% and 25% (three average budget months) of the subsequent year's estimated operating expenditures at the end of the five-year long-range forecast.

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

Five-Year Projections – Moving Forward

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

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

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

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

2025 Adopted Budget

City of Littleton General Fund Sources / Uses 2023-2029 Financial Projections								
	2023 Actuals	Adopted 2024 Budget	Estimated 2024	Adopted 2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
REVENUES								
Taxes:								
Sales & Use Tax								
Retail Sales	\$ 39,337,415	\$ 42,598,775	\$ 40,973,596	\$ 41,997,936	\$ 43,467,864	\$ 44,989,239	\$ 46,563,862	\$ 48,193,597
General Use Tax	1,246,668	1,400,000	1,400,000	1,450,000	1,500,000	1,550,000	1,550,000	1,550,000
Motor Vehicle	3,379,104	3,438,425	3,250,000	3,347,500	3,414,450	3,482,739	3,552,394	3,623,442
Total Sales & Use Tax	\$ 43,963,187	\$ 47,437,200	\$ 45,623,596	\$ 46,795,436	\$ 48,382,314	\$ 50,021,978	\$ 51,666,256	\$ 53,367,039
Property								
TABOR Audit Adjustment	\$ 2,107,373	\$ 2,634,289	\$ 2,491,625	\$ 2,541,458	\$ 2,592,287	\$ 2,844,133	\$ 2,901,016	\$ 2,959,036
Specific Ownership	139,777	171,229	161,956	165,195	168,499	184,869	188,566	192,337
Cigarette	225,996	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Franchise Fees	2,596,093	2,737,000	2,725,200	2,779,704	2,835,298	2,892,004	2,949,844	3,008,841
License and Permits	1,787,584	1,792,675	2,042,675	2,128,045	1,150,606	1,173,618	1,197,090	1,221,032
Intergovernmental	994,373	1,062,540	1,067,540	1,123,858	1,163,193	1,203,905	1,246,042	1,289,653
Charges for Services	1,227,381	1,450,843	1,838,843	1,867,620	1,292,972	1,318,831	1,345,208	1,372,112
Fines	199,997	190,000	230,000	319,000	350,900	385,990	424,589	467,048
Investment Earnings	758,773	313,066	313,066	317,762	322,528	327,366	332,276	337,260
Miscellaneous	3,635,696	1,076,954	1,171,692	1,189,670	1,201,566	1,213,582	1,225,718	1,237,975
Total Revenues	\$ 57,636,230	\$ 59,015,796	\$ 57,816,193	\$ 59,377,747	\$ 59,610,163	\$ 61,716,276	\$ 63,626,605	\$ 65,602,333
EXPENDITURES								
Salary - Regular	\$ 27,512,749	\$ 29,967,944	\$ 28,053,319	\$ 31,077,474	\$ 32,165,185	\$ 33,290,967	\$ 34,456,151	\$ 35,662,116
Overtime	1,198,084	942,417	942,419	1,068,486	1,105,883	1,144,589	1,184,650	1,226,113
Soc Sec/Mcare/Work Comp	2,016,997	2,263,952	2,263,954	2,317,575	2,423,996	2,536,168	2,634,773	2,737,321
Insurance Benefits	5,131,562	5,116,272	5,116,272	5,590,762	5,926,208	6,281,780	6,658,687	7,058,208
Retirement Benefits	2,469,132	2,817,546	2,817,546	2,942,146	3,059,832	3,182,225	3,309,514	3,441,895
Misc Benefits	142,657	149,314	149,314	153,508	155,043	156,593	158,159	159,741
Collection Materials	330,691	335,295	350,673	331,795	335,113	338,464	341,849	345,267
Supplies Other Special	348,662	317,450	402,589	377,350	381,124	384,935	388,784	392,672
Hardware/Software Maintenance	1,635,605	2,427,150	2,475,811	2,894,195	2,952,079	3,011,121	3,071,343	3,132,770
Learning & Education	329,431	450,600	506,100	550,060	550,060	550,060	550,060	550,060
Personnel Recruitment	66,384	85,500	107,000	77,000	77,000	77,000	77,000	77,000
Uniforms and PPE	78,442	76,280	133,530	74,480	75,970	77,489	79,039	80,620
Civic Programs	900,192	916,335	995,296	956,835	956,835	956,835	956,835	956,835
Telecommunications	537,911	616,000	633,950	648,000	667,440	687,463	708,087	729,330
Professional/Consulting Fees	4,584,708	3,066,152	3,021,822	3,173,786	3,237,262	3,302,007	3,368,047	3,435,408
Street Lighting	971,511	1,110,550	1,110,550	1,154,972	1,201,171	1,249,218	1,299,187	1,351,154
Utilities	945,549	1,025,101	1,048,701	1,081,254	1,113,692	1,147,103	1,181,516	1,216,961
Fleet Maintenance Charges	1,157,587	1,433,833	1,191,746	1,512,510	1,592,760	1,674,615	1,758,107	1,843,269
Other Equipment Maintenance	15,218	71,000	51,342	50,400	51,408	52,436	53,485	54,555
P&L Insurance/Other Ins	325,000	388,500	388,500	487,350	486,585	559,573	643,509	740,035
Historic Unspent Budget	-	(300,000)	(700,000)	(600,966)	(624,955)	(648,880)	(672,901)	(672,901)
PY Carover Encumbrances	-	-	-	-	-	-	-	-
All Other Accounts	2,374,639	2,839,726	2,724,197	2,930,865	2,960,174	2,989,776	3,019,674	3,049,871
Total Expenditures	\$ 53,072,711	\$ 56,116,917	\$ 53,784,631	\$ 58,849,837	\$ 60,849,865	\$ 63,001,537	\$ 65,225,555	\$ 67,568,300
OTHER FINANCING SOURCES/(USES)								
Transfer Out - Capital Projects (Fire)	\$ (3,427,983)	\$ (1,797,977)	\$ (1,797,977)	\$ (1,842,926)	\$ (1,907,428)	\$ (1,974,188)	\$ (2,043,285)	\$ (2,114,800)
Transfer Out - Geneva Village	(97,765)	(76,324)	(76,324)	-	-	-	-	(34,000)
Transfer Out - Fire Comm Ctr	-	-	-	-	-	-	-	-
Total Other Fin Sources/(Uses)	\$ (3,525,748)	\$ (1,874,301)	\$ (1,874,301)	\$ (1,842,926)	\$ (1,907,428)	\$ (1,974,188)	\$ (2,043,285)	\$ (2,148,800)
Total Operating Expenditures	\$ 56,598,459	\$ 57,991,218	\$ 55,658,932	\$ 60,692,763	\$ 62,757,293	\$ 64,975,725	\$ 67,268,840	\$ 69,717,100
Net Cash Flow	1,037,771	1,024,578	2,157,261	(1,315,015)	(3,147,131)	(3,259,449)	(3,642,235)	(4,114,767)
One-time Expenditures	-	1,282,964	1,025,000	1,990,000	-	-	-	-
Total Revenues	\$ 57,636,230	\$ 59,015,796	\$ 57,816,193	\$ 59,377,747	\$ 59,610,163	\$ 61,716,276	\$ 63,626,605	\$ 65,602,333
Total Expenditures	\$ 56,598,459	\$ 59,274,182	\$ 56,683,932	\$ 62,682,763	\$ 62,757,293	\$ 64,975,725	\$ 67,268,840	\$ 69,717,100
Net Cash Flow	1,037,771	(258,386)	1,132,261	(3,305,015)	(3,147,131)	(3,259,449)	(3,642,235)	(4,114,767)
FUND BALANCE BEG. OF YR	\$ 20,792,008	\$ 20,281,116	\$ 21,829,779	\$ 22,962,040	\$ 19,657,024	\$ 16,509,893	\$ 13,250,444	\$ 9,608,209
FUND BALANCE END OF YR	\$ 21,829,779	\$ 20,022,730	\$ 22,962,040	\$ 19,657,024	\$ 16,509,893	\$ 13,250,444	\$ 9,608,209	\$ 5,493,442
FUND BAL. AS % OF OP EXPS	41.1%	35.7%	42.7%	33.4%	27.1%	21.0%	14.7%	8.1%

2025 Adopted Budget

City of Littleton Capital Projects Fund 34 2024-2029 Financial Projections

	Actual 2023	Estimated 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Total 2024-2029
Available at 01/01/XX	\$ 5,632,261	\$ 3,673,617	\$ 2,941,349	\$ 6,946,232	\$ 7,317,189	\$ 6,051,117	\$ 4,848,724	
Revenues								
General Fund Transfer	\$ 3,427,983	\$ 1,797,977	\$ 1,842,926	\$ 1,907,429	\$ 1,974,189	\$ 2,043,285	\$ 2,114,800	\$ 11,680,606
Grants	82,595	100,000	105,000	105,000	105,000	105,000	105,000	625,000
Interest Earnings	271,208	46,410	73,912	84,009	91,428	66,107	42,059	403,925
Other	562,538	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Building Use Taxes	2,390,117	7,542,050	4,739,469	2,806,947	1,400,000	1,414,000	1,428,140	19,330,606
Highway Users Tax (Streets)	1,384,471	1,583,324	1,628,235	1,707,141	1,790,529	1,879,749	1,956,667	10,545,645
Total Revenues	\$ 8,118,912	\$ 11,094,761	\$ 8,414,542	\$ 6,635,526	\$ 5,386,146	\$ 5,533,141	\$ 5,671,666	\$ 42,735,782
Funded Projects								
Leases	\$ 372,740	\$ 369,494	\$ -	\$ -	\$ 187,500	\$ 187,500	\$ 187,500	\$ 931,994
Vehicles and Apparatus	968,180	775,000	2,000,000	725,000	750,000	750,000	750,000	5,750,000
Technology	637,501	480,557	6,372	345,000	365,000	385,000	400,000	1,981,929
Equipment	187,283	209,391	299,000	230,000	235,000	240,000	245,000	1,458,391
Streets & Infrastructure (HUTF portion)	1,384,471	1,583,324	289,596	1,707,141	1,790,529	1,879,749	1,956,667	9,207,006
Street & Related Infrastructure	1,587,958	3,914,354	1,000,000	550,000	550,000	550,000	550,000	7,114,354
Dedicated Street Maintenance	4,461,030	3,905,324	364,691	1,907,429	1,974,189	2,043,285	2,114,800	12,309,718
ADA Improvements	80,610	113,124	-	250,000	250,000	250,000	250,000	1,113,124
Building Maintenance Proj	397,783	476,461	450,000	550,000	550,000	450,000	450,000	2,926,461
Total Expenditures	\$ 10,077,556	\$ 11,827,029	\$ 4,409,659	\$ 6,264,570	\$ 6,652,218	\$ 6,735,534	\$ 6,903,967	\$ 42,792,977
Ending Fund Balance	\$ 3,673,617	\$ 2,941,349	\$ 6,946,232	\$ 7,317,189	\$ 6,051,117	\$ 4,848,724	\$ 3,616,423	
Required Reserve	\$ (369,494)	\$ -	\$ -	\$ (187,500)	\$ (187,500)	\$ (187,500)	\$ (187,500)	
Reserve for Grant Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Available Fund Balance	\$ 3,304,123	\$ 2,941,349	\$ 6,946,232	\$ 7,129,689	\$ 5,863,617	\$ 4,661,224	\$ 3,428,923	

City of Littleton 3A Sales Tax Capital Improvement Fund 35 2023-2029 Financial Projections SUMMARY

	Actual 2023	Estimated 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Total 2024-2029
Available at 01/01/XX	\$ 10,245,646	\$ 17,695,245	\$ 10,130,695	\$ 7,859,323	\$ 7,622,141	\$ 4,600,113	\$ 4,751,744	
Revenues								
Sales & Use Tax revenues	\$ 11,631,185	\$ 11,282,250	\$ 11,677,129	\$ 12,085,829	\$ 12,508,833	\$ 12,946,642	\$ 13,399,774	\$ 73,900,457
Bond Proceeds	-	-	-	-	-	-	-	-
Interest Earnings	790,738	353,905	202,614	157,186	152,443	92,002	95,035	\$ 1,053,185
Total Revenues	\$ 12,421,923	\$ 11,636,155	\$ 11,879,743	\$ 12,243,015	\$ 12,661,276	\$ 13,038,644	\$ 13,494,809	
Funded Projects								
Overhead/Personnel costs	\$ 461,135	\$ 936,362	\$ 985,283	\$ 1,199,913	\$ 1,247,910	\$ 1,297,826	\$ 1,349,739	\$ 7,017,033
Transportation & Bridges	592,334	6,929,592	3,058,000	419,000	2,170,000	-	-	\$ 12,576,592
Pavement Management	1,335,188	5,894,109	2,685,000	5,620,000	6,060,000	4,800,000	4,500,000	\$ 29,559,109
Safer Streets Littleton	-	2,300,000	547,833	439,284	456,393	474,187	492,693	\$ 4,710,390
Conservation & Grounds	168,949	250,000	650,000	500,000	-	1,000,000	1,000,000	\$ 3,400,000
Public Safety/Security	-	54,563	220,000	302,000	274,000	251,000	428,000	\$ 1,529,563
Internal Services Capital	550,000	1,300,000	1,950,000	1,450,000	1,450,000	1,450,000	1,450,000	\$ 9,050,000
Facilities Capital Maintenance	1,639,233	693,066	3,920,000	2,450,000	2,425,000	1,800,000	1,800,000	\$ 13,088,066
Building Construction/Upgrades	-	593,695	35,000	-	1,500,000	1,714,000	2,000,000	\$ 5,842,695
Environmental Sustainability	-	-	100,000	100,000	100,000	100,000	100,000	\$ 500,000
Project Downtown	225,485	249,318	-	-	-	-	-	
Public Works Campus	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Total Expenditures	\$ 4,972,324	\$ 19,200,705	\$ 14,151,116	\$ 12,480,197	\$ 15,683,303	\$ 12,887,013	\$ 13,120,432	\$ 87,522,766
Ending Fund Balance	\$ 17,695,245	\$ 10,130,695	\$ 7,859,323	\$ 7,622,141	\$ 4,600,113	\$ 4,751,744	\$ 5,126,121	

2025 Adopted Budget

City of Littleton Open Space Fund 19 2024-2029 Financial Projections

	Actual 2023	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Total 2024-2029
Available at 01/01/XX	\$ 3,006,020	\$ 2,475,184	\$ 984,351	\$ 1,100,777	\$ 453,278	\$ 837,955	\$ 1,276,873	
Revenues								
Arapahoe County Open Space revenues	\$ 1,573,658	\$ 1,623,432	\$ 1,672,135	\$ 1,722,299	\$ 1,773,968	\$ 1,827,187	\$ 1,882,003	\$ 10,501,024
Jefferson County Open Space revenues	136,083	132,600	135,252	137,957	140,716	143,531	146,401	836,457
Arapahoe County Grant	215,000	682,500	270,000	1,700,000	500,000	-	-	3,152,500
Contributed Capital	-	-	100,000	1,125,000	-	-	-	1,225,000
Interest Earnings	177,533	49,504	19,687	22,016	9,066	16,759	25,537	142,568
Rental Income	8,512	8,768	9,031	9,302	9,581	9,868	10,165	56,715
Total Revenues	\$ 2,110,786	\$ 2,496,804	\$ 2,206,105	\$ 4,716,574	\$ 2,433,331	\$ 1,997,345	\$ 2,064,106	\$ 15,914,264
Projects								
A) Parks Development								
1) South Platte Park	\$ 306,178	\$ 334,144	\$ 344,427	\$ 351,116	\$ 357,938	\$ 364,897	\$ 371,995	\$ 2,124,516
2) Parks Development and Renewal	605,019	1,043,876	1,310,000	2,650,000	50,000	50,000	50,000	5,153,876
B) Trails & Trail Connections	1,502,294	2,339,244	300,000	2,225,000	1,500,000	1,000,000	750,000	8,114,244
C) Acquisitions	-	-	-	-	-	-	-	-
D) Other	228,131	270,373	135,252	137,957	140,716	143,531	146,401	974,230
Total Expenditures	\$ 2,641,622	\$ 3,987,637	\$ 2,089,679	\$ 5,364,073	\$ 2,048,654	\$ 1,558,427	\$ 1,318,396	\$ 16,366,865
Ending Fund Balance	\$ 2,475,184	\$ 984,351	\$ 1,100,777	\$ 453,278	\$ 837,955	\$ 1,276,873	\$ 2,022,583	

City of Littleton Impact Fees Summary 2024-2029 Financial Projections

	Actual 2023	Estimated 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Total 2024-2029
Summary Impact Fees								
Available at 01/01/XX	\$ 2,927,867	\$ 2,820,630	\$ 6,290,313	\$ 6,903,630	\$ 5,580,068	\$ 5,551,669	\$ 3,927,703	
Revenues								
Police Impact Fees	\$ 44,717	\$ 432,240	\$ 258,849	\$ 181,429	\$ 68,775	\$ 70,150	\$ 71,553	\$ 1,082,996
Museum Impact Fees	\$ 44,319	\$ 905,681	\$ 881,803	\$ 431,500	\$ 54,753	\$ 55,848	\$ 56,965	\$ 2,386,548
Library Impact Fees	\$ 27,707	\$ 684,903	\$ 666,719	\$ 341,303	\$ 50,375	\$ 51,382	\$ 52,410	\$ 1,847,093
Facilities Impact Fees	\$ 214,455	\$ 1,905,889	\$ 1,709,184	\$ 889,963	\$ 262,199	\$ 261,843	\$ 227,080	\$ 5,256,159
Transportation Impact Fees	\$ 362,835	\$ 2,582,050	\$ 2,136,393	\$ 1,169,003	\$ 306,895	\$ 305,033	\$ 303,133	\$ 6,802,507
Multimodal Impact Fees	\$ 39,204	\$ 1,044,860	\$ 926,633	\$ 484,240	\$ 33,605	\$ 31,777	\$ 32,412	\$ 2,553,528
	\$ 733,237	\$ 7,555,625	\$ 6,579,581	\$ 3,497,438	\$ 776,601	\$ 776,033	\$ 743,554	\$ 19,928,832
Projects								
Public Building	\$ 393,622	\$ 197,868	\$ 4,150,000	\$ 1,860,000	\$ 280,000	\$ 2,000,000	\$ 360,000	\$ 8,847,868
Vehicles	\$ 221,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 224,978	\$ 3,888,074	\$ 1,816,264	\$ 2,961,000	\$ 525,000	\$ 400,000	\$ 400,000	\$ 9,990,338
Consulting/Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 840,474	\$ 4,085,942	\$ 5,966,264	\$ 4,821,000	\$ 805,000	\$ 2,400,000	\$ 760,000	\$ 18,838,206
Ending Fund Balance	\$ 2,820,630	\$ 6,290,313	\$ 6,903,630	\$ 5,580,068	\$ 5,551,669	\$ 3,927,703	\$ 3,911,257	

2025 Adopted Budget

City of Littleton 2023 - 2029 Sewer Analysis

		Collection and Treatment						
		ACTUAL 2023	ESTIMATED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029
Revenues	Rate increase =	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Rate SF Inside City =	\$ 311.48	\$ 327.05	\$ 343.40	\$ 360.57	\$ 378.60	\$ 397.53	\$ 417.41
Total Revenues		\$18,092,238	\$25,938,203	\$27,345,550	\$24,174,458	\$24,568,868	\$25,753,249	\$27,027,774
Expenditures								
Total Operating Expenditures		\$13,040,364	\$12,749,898	\$16,290,424	\$14,607,699	\$15,060,565	\$15,527,375	\$16,008,595
Total Debt Service & Other		\$4,652,660	\$3,545,757	\$2,923,040	\$0	\$0	\$0	\$0
Capital Projects - City - Collection		\$470,134	\$500,000	\$1,172,500	\$1,140,000	\$585,000	\$525,000	\$525,000
Capital Projects - SPWRP - Treatment		7,257,742	11,677,269	8,013,300	8,512,500	8,325,000	7,606,550	9,479,142
Total Capital Projects		\$7,727,876	\$12,177,269	\$9,185,800	\$9,652,500	\$8,910,000	\$8,131,550	\$10,004,142
Total Expenditures		\$25,420,900	\$28,472,924	\$28,399,264	\$24,260,199	\$23,970,565	\$23,658,925	\$26,012,737
Beginning Cash Balance		\$21,321,516	\$13,992,856	\$11,458,136	\$10,404,422	\$10,318,681	\$10,916,984	\$13,011,308
Ending Cash Balance		\$13,992,854	\$11,458,135	\$10,404,422	\$10,318,681	\$10,916,984	\$13,011,308	\$14,026,345
Less: operating reserve (17%)		(2,216,862)	(2,167,483)	(2,769,372)	(2,483,309)	(2,560,296)	(2,639,654)	(2,721,461)
Net Ending Cash Balance		\$11,775,992	\$9,290,652	\$7,635,050	\$7,835,372	\$8,356,688	\$10,371,654	\$11,304,884

City of Littleton 2023 - 2029 Storm Analysis

		ACTUAL 2023	ESTIMATED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029
Revenues	Proposed rate increase =	15.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Rate SF =	\$107.58	\$112.96	\$118.61	\$124.54	\$130.77	\$137.31	\$144.18
Total Revenues		\$3,848,175	\$4,051,378	\$3,134,247	\$3,309,591	\$3,999,027	\$3,718,388	\$3,939,127
Expenditures								
Total Operating Expenditures		\$2,706,155	\$1,206,183	\$1,515,353	\$1,346,998	\$1,277,208	\$1,208,698	\$1,241,538
Total Capital Projects		\$1,544,289	\$1,965,000	\$2,002,500	\$790,000	\$470,000	\$630,000	\$1,500,000
Total Expenditures		\$4,250,444	\$3,171,183	\$3,517,853	\$2,136,998	\$1,747,208	\$1,838,698	\$2,741,538
Beginning Cash Balance		\$767,320	\$365,051	\$1,245,246	\$861,641	\$2,034,234	\$4,286,052	\$6,165,742
Ending Cash Balance		\$365,051	\$1,245,245	\$861,641	\$2,034,234	\$4,286,052	\$6,165,742	\$7,363,331
Less: One month operating reserve (8%)		(216,492)	(96,495)	(121,228)	(107,760)	(102,177)	(96,696)	(99,323)
Net Ending Cash Balance		\$148,559	\$1,148,750	\$740,413	\$1,926,474	\$4,183,875	\$6,069,046	\$7,264,008

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
2024	1,245,812,606	3.7%	46,095,066	-	46,095,066

Schedule of Debt Service Requirements

Sewer Utility Enterprise Colorado Water Resources and Power Development Authority CWRPDA 2004			
	Principal	Interest *	Total
2025	\$ 2,967,778	\$ (44,750)	\$ 2,923,028
	\$ 2,967,778	\$ (44,750)	\$ 2,923,028

* includes administration fees

2025 Adopted Budget

Authorized Personnel

DEPT	2023		2024		2025	
	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	5	0	6	0	6	0
Communications & Marketing	6	1	7	0.5	7	0.5
Economic Development	3	0	3	0	3	0
Finance	11	0	12	0	12	0
Procurement	2	0	2	0	2	0
Total Finance*	13	0	14	0	14	0
Information Technology***	15	0	16	0	16	0
City Clerk	2	0	3	0	3	0
Municipal Court	6	1	6	0.6	6	0.6
Human Resources	9	0	9	0	9	0
Omnibus	0	0	0	0	0	0
Total Human Resources*	9	0	9	0	9	0
Police						
Support	28	0	30	0	27	0
Patrol	64	0	71	0	73	0
Investigations	19	0	20	0	21	0
Vale **	1	0	1	0	1	0
Total Police***	112	0	122	0	122	0
Public Works						
Admin	4	0	4	0	5	0
Engineering	8	0	11	0	12	0
Streets	12	0	13	0	12	0
Grounds***	11	0	12	0	12	0
Transportation Engineering	7	1	7	1	10	0
Bldg	9	0	9	0	10	0
Sewer/Storm *	12	0	12	0	14	0
Capital Reserve					3	0
Fleet	6	1	7	1	6	0.5
Total Public Works ***	69	2	75	2	84	0.5
Community Development						
Admin	2	1	2	1	2	0.5
Building	10	0	11	0	12	0
Planning	7	0	7	0	10	0
Code Enforcement	2	1	2	1.5	3	0
Total Comm Dev*	21	2	22	2.5	27	0.5
Library						
Library Admin	1	1	1	1	1	0.88
Youth	3	3	3	3	3	2.5
Immigrant Resources	3	2	4	2.3	3	0.8
Adult	6	2	7	2.25	8	0.5
Circulation	1	7	1	7.6	3	5.85
Technical	4	0	5	0	3	0
Overhead	1	0	1	0	1	0
Total Library ***	19	15	22	16.15	22	10.53

Authorized Personnel (cont.)

DEPT	2023		2024		2025	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Museum						
Museum Admin	6	4	8	4	9	2.4
Collections	3	0	3	0	3	0
Interpretation	1	4	1	4	1	3.2
Exhibits	1	1	2	1	1	0.75
Farm	1	0	1	0	1	0
Total Museum	12	9	15	9	15	6.35
Total Budgeted Employees	297	37	325	37.75	339	25.98

*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

***2024-midyear additions

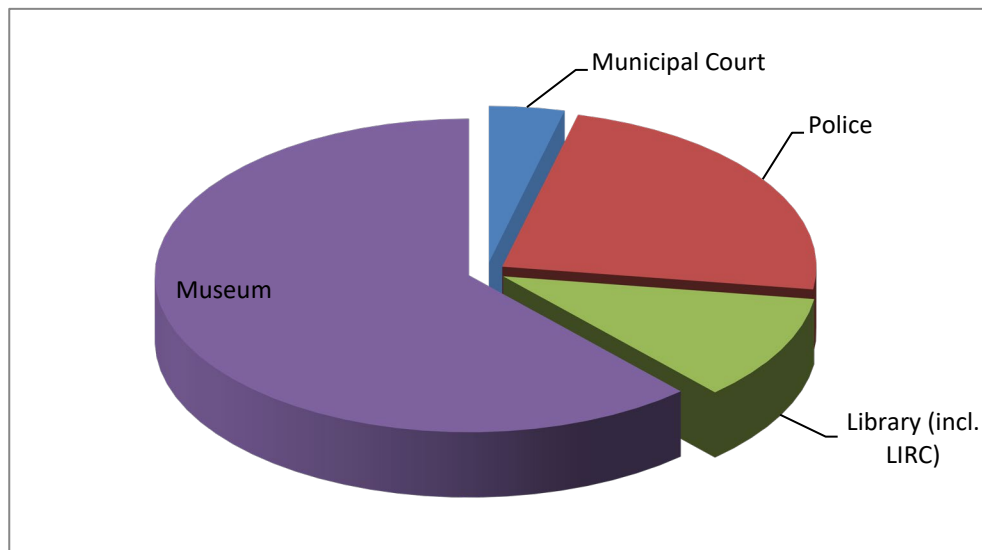
Compensation Philosophy

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.

2023 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 2023 was \$36.36 per hour in Colorado. Volunteers are allowing the city to reallocate resources in the amount of \$279,426 annually, by taking an active role in the community and volunteering their time to the city.

	Estimated Volunteer Hours - 2023
Municipal Court	300
Police	1,812
Library (incl. LIRC)	845
Museum	4,775
	<hr/>
Total	7,869



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.



City of Littleton, Colorado
Miscellaneous Statistics
December 31, 2023

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	76

Education - School District No. 6:

Number of Students	13,251	(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	17:1	

Building Permits Issued:

Number	3,626
Value	\$5,700,479

Miles of Streets

Lane Miles (10' Wide)	50
Centerline Miles	182.9

Recreation and Culture:

Libraries	1
Museums	1

Parks: ⁽²⁾

Area (Acres)	405
Swimming Pools	2
Tennis Courts	16
Ball Fields	21
Shelters	29
Trailways (Miles)	43.5
Greenbelt and Open Space (Acres)	1261.8

SOURCE:

City of Littleton

NOTES:

(1) Littleton Public Schools *Moody will be on Twain campus 2022-2023

(2) Within City Limits

Principal Property Taxpayers Statistics
(Current Year and Nine Years Ago)

City of Littleton, Colorado
Principal Property Taxpayers
December 31, 2023
Current Year and Nine Years Ago

Taxpayer	2014 Assessed Valuation	Percentage of Total Assessed Valuation	2023 Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy/Public Service Company of CO	9,637,900	1.58%	17,028,800	1.98%
Aspen GRF2 LLC	9,235,050	1.51%	9,763,605	1.13%
GKT Southbridge TC1 LLC	-	0.00%	8,978,220	1.04%
Market at Southpark 1674 LLC	-	0.00%	8,691,129	1.01%
PPF AMLI Littleton Village LLC	-	0.00%	7,956,576	0.91%
Republic National Distributing Company	-	0.00%	7,883,703	0.92%
RH1 5151 Downtown Littleton LLC	-	0.00%	7,500,316	0.87%
Encompass PAHS Rehabilitation	-	0.00%	6,303,147	0.73%
APTCO Aspen Grove Limited Partnership	-	0.00%	5,999,515	0.70%
Outlook Littleton Reinvestors LLC	-	0.00%	5,440,065	0.63%
Pinnacle at Mountain Gate LLC	-	0.00%	5,396,515	0.63%
Lumen Qwest Corp	8,941,677	1.46%	4,970,800	0.58%
Lumen Centurylink Comm	5,432,430	0.89%	4,785,670	0.56%
Hillside Farms/RSD Partners, LLC	5,800,000	0.95%	-	-
Renco Properties VIII	5,510,000	0.90%	-	-
Sprint Nextel Wireless	4,511,370	0.74%	-	-
Lumen Qwest Corp/US West Comm	8,941,677	1.46%	-	-
Total Assessed Value - Principal Taxpayers	<u>\$ 58,010,104</u>	<u>9.49%</u>	<u>\$ 100,698,061</u>	<u>11.68%</u>
All Other Taxpayers	<u>554,639,245</u>		<u>761,377,938</u>	
Total Assessed Value	<u><u>\$ 611,580,060</u></u>		<u><u>\$ 862,075,999</u></u>	

SOURCE:
Arapahoe, Douglas and Jefferson County Assessor's Office

Principal Employers Statistics (Most Recent Five Years)

City of Littleton, Colorado Principal Employers Last Ten Fiscal Years

	2019		2020		2021		2022		2023	
	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees	Rank	Employees
Dish Network (EchoStar)	2	1,543	2	1,543	-	-	6	880	1	3,462
Arapahoe County	7	522	7	522	2	2,131	1	2,247	2	2,486
Lumen (Formerly CenturyLink)	1	2,100	1	2,100	3	1,456	3	1,456	3	N/A
Littleton School District	4	830	4	830	1	2,500	2	1,923	3	2,148
Littleton Adventist Hospital	3	1,242	3	1,242	4	1,230	4	1,248	4	1,248
Arapahoe Community College	5	706	5	706	5	700	5	918	5	955
McDonald Automotive Group	8	360	8	360	6	574	8	509	6	794
AllHealth Network (Formerly Center Point)	9	320	9	320	8	515	10	289	7	593
Republic National Distributing	6	540	6	540	7	561	7	536	8	536
City of Littleton	10	277	11	308	9	331	9	370	9	366
Life Care Center of Littleton	-	-	12	220	10	140	-	-	10	160
Norgen	-	-	13	220	-	-	-	-	-	Unknown
Globus	-	-	10	309	-	-	-	-	-	-

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

Demographic Statistics

Fiscal Year	Population	Per Capita		Median Age	School Enrollment	Unemployment Rate
		Personal Income	(1)			
2014	43,092	35,814	(1)	42.7	6,899	3.5
2015	43,710	36,577	(1)	42.8	8,723	3.1
2016	44,118	38,047	(1)	43.0	6,679	2.9
2017	45,068	40,574	(1)	43.3	9,185	2.8
2018	46,268	41,946	(1)	43.0	9,462	3.4
2019	46,352	46,251	(1)	43.2	9,640	2.3
2020	46,594	47,005	(1)	43.2	8,858	6.6
2021	46,673	49,915	(1)	43.9	8,039	3.7
2022	46,352	56,820	(1)	44.3	9,382	3.0
2023	45,911	\$ 56,907	(1)	44.6	8,197	3.1%

SOURCE:

(1) ESRI.com

(2) Littleton Public Schools within Littleton City limits

(3) BLS.gov-unemployment is preliminary annual average

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.

2025 Adopted Budget

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).

2025 Adopted Budget

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.

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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.