

# 2025 Proposed Budget

CITY OF LITTLETON, COLORADO



082724

Photo by Kristal Hoeh







# 2025 Proposed Budget

PREPARED BY THE  
FINANCE DEPARTMENT

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**City Council Budget Review  
Saturday September 7, 2024**

- Budget Overview-City Manager and Finance Director 8:30-9:00 AM
- Strategic Plan and General Fund 9:00-11:00 AM
- Capital Improvement Plan 11:00 AM-2:30 PM (working lunch)
- Enterprise Funds 2:30-3:00 PM
- Other Funds 3:00-3:30 PM
- Other Priorities/Open Discussion/Closing Remarks 3:30-4:00 PM

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September 7, 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 Proposed Operating and Capital Improvement Plan 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](http://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.

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.

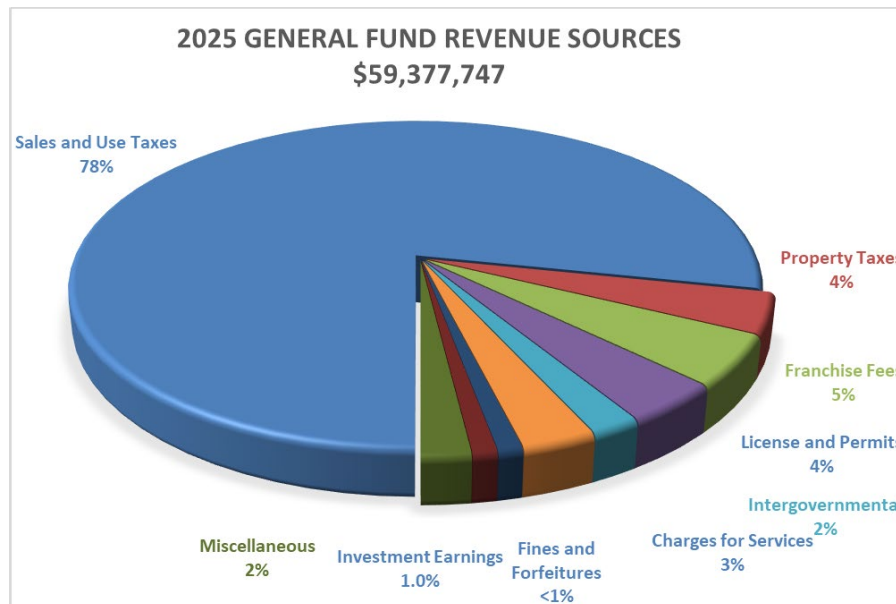
**General Fund**

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

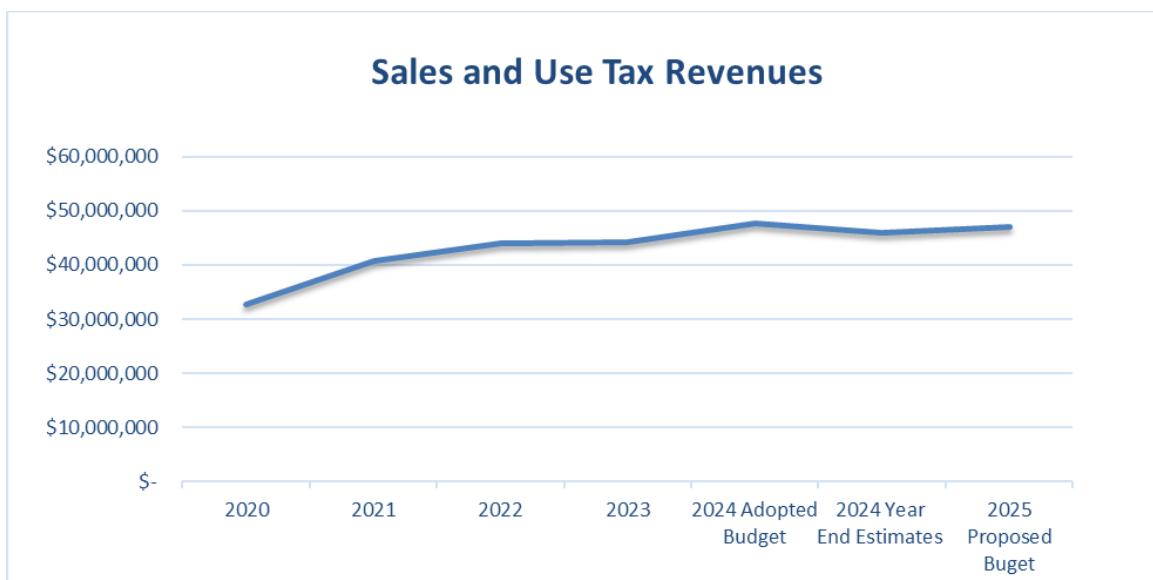
Revenues for the General Fund by source are as follows:

General Fund Revenue Sources Summary						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed 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	1,450,843	1,838,843	1,867,620
Fines and Forfeitures	150,295	184,626	199,997	190,000	230,000	319,000
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
<b>Total</b>	<b>\$ 49,689,507</b>	<b>\$ 52,307,102</b>	<b>\$ 57,636,230</b>	<b>\$ 59,015,796</b>	<b>\$ 57,816,193</b>	<b>\$ 59,377,747</b>

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; although, the actual amount to be collected in 2025 may change as a result of legislative action that may be taken by the State of Colorado in the next few months.

**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.

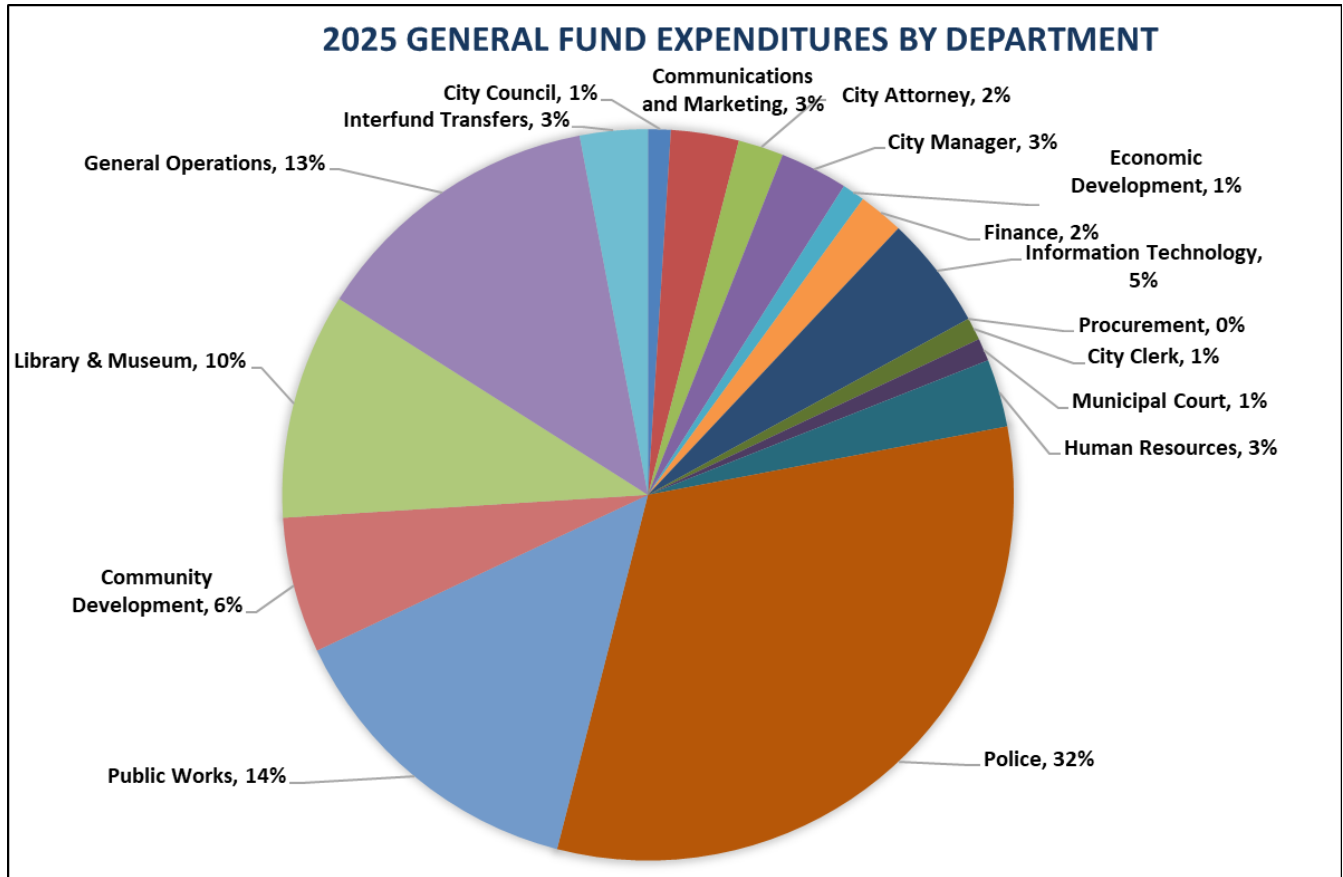
2025 Proposed Budget-General Fund	
Market Increases	1,409,054
Education & Training	194,610
New Software & Increase Software Maint.	530,000
One Time expenses(Gen Fund)	1,990,000
<b>Total</b>	<b>4,123,664</b>

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

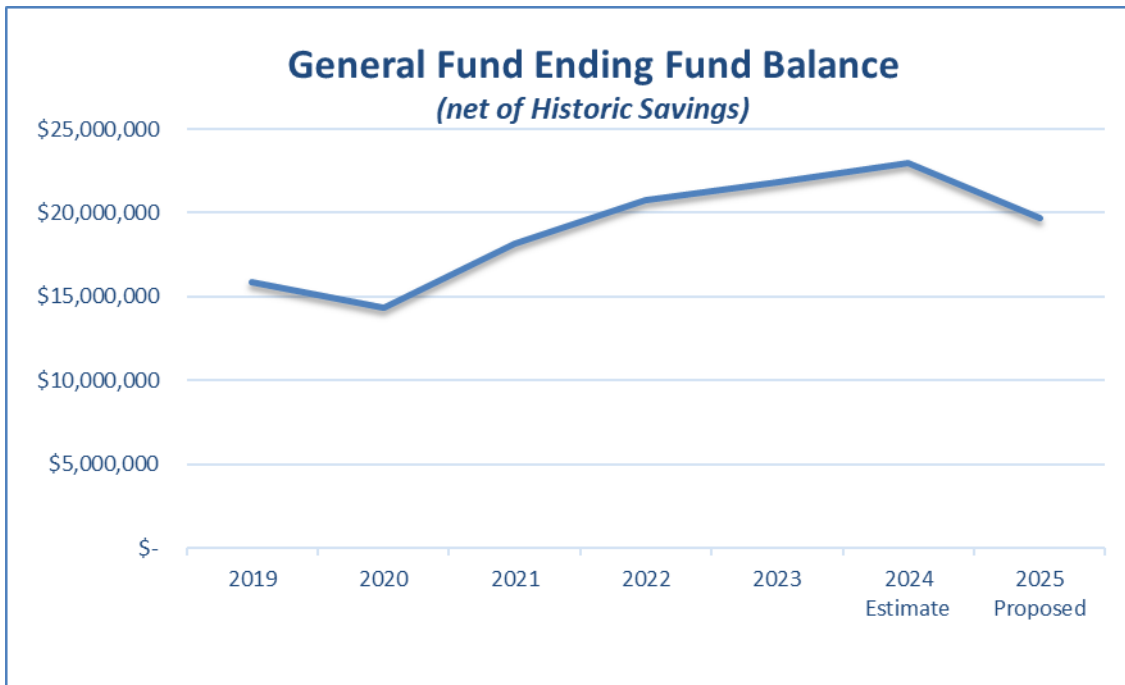
General Fund Expenditures by Category						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
Personnel Services	\$ 31,720,228	\$ 35,636,024	\$ 38,485,085	\$ 41,315,913	\$ 39,401,288	\$ 43,162,450
Operating and Maintenance	10,429,747	10,724,538	14,585,138	16,333,972	16,086,343	18,239,983
Capital	533,971	-	2,488	50,000	22,000	38,400
Non-Operating	3,234,900	3,280,903	3,525,748	1,874,301	1,874,301	1,842,926
<b>Total</b>	<b>\$ 45,918,847</b>	<b>\$ 49,641,466</b>	<b>\$ 56,598,459</b>	<b>\$ 59,574,186</b>	<b>\$ 57,383,932</b>	<b>\$ 63,283,760</b>

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.

The graph below shows the General Fund expenditures by department.



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



**Capital Improvement Plan 2025-2029**

The 2025 Proposed budget includes a lengthy discussion on the city’s overall Capital Plan as staff will be sharing 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 identifying the infrastructure needs of the community, 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. half to \$1.8 million with the other half remaining in the general fund to provide funding for proactive police safety.

The HUTF is derived of state-collected fees and fuel taxes at approximately \$1.2-1.5 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.



**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 \$18,091,116 including transfers to the fleet and information technology funds of \$1,950,000. The 2025 ending fund balance is expected to be \$3,919,323. One additional FTE was added to this fund in the proposed 2025 budget.

### **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 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 \$1,140,777.

**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 Ketring/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. This fund is for budgeting and tracking purposes but is included in the General Fund for appropriation purposes.

### **TABOR Enterprises**

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

**Sewer Utility Enterprise** is the largest of this fund type which provides for the city's 50% share of funding for the South Platte 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 is recommended 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

**Storm Drainage Fund** revenues remained among the lowest in the Denver Metro area. In order to fund necessary capital improvements, system repairs and replacements, a fee increase of 5% is recommended for 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 the fall of 2024.

### **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 estimated 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 \$35,611.

**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 \$632,756.

**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.

**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,



James L. Becklenberg  
City Manager



## LITTLETON CITY COUNCIL

Updated December 13, 2023



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**City Officials**

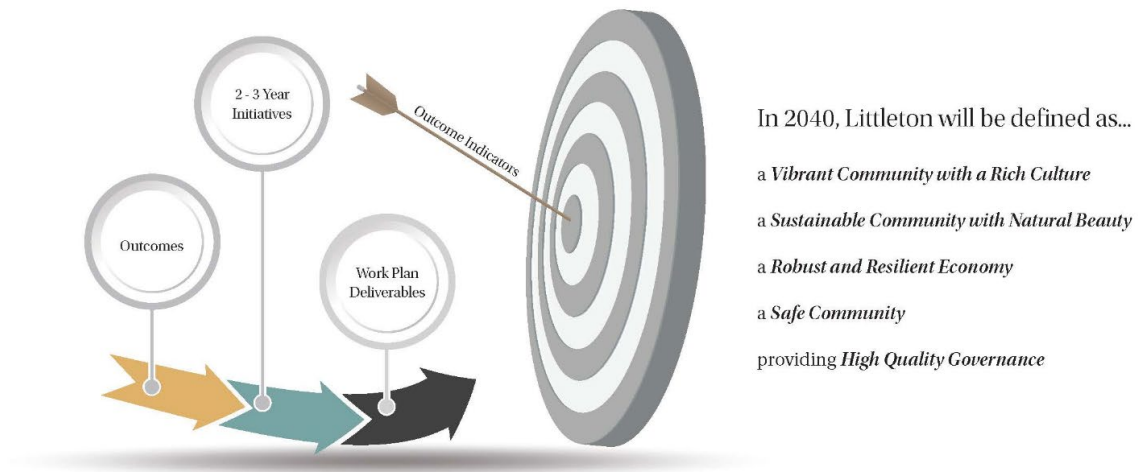
City Manager	James L. Becklenberg
Deputy City Manager	Mike Gent
City Attorney	Reid Betzing
Assistant City Manager	Kathleen Osher
City Clerk	Colleen Norton
Cultural & Media Services	Kelli Narde
Community Development	Matt Knight
Economic Development	Brian Garner (Interim)
Finance	Tiffany Hooten
Human Resources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

**Separate Authorities**

Littleton Municipal Building Authority	Carle Zimmerman, President
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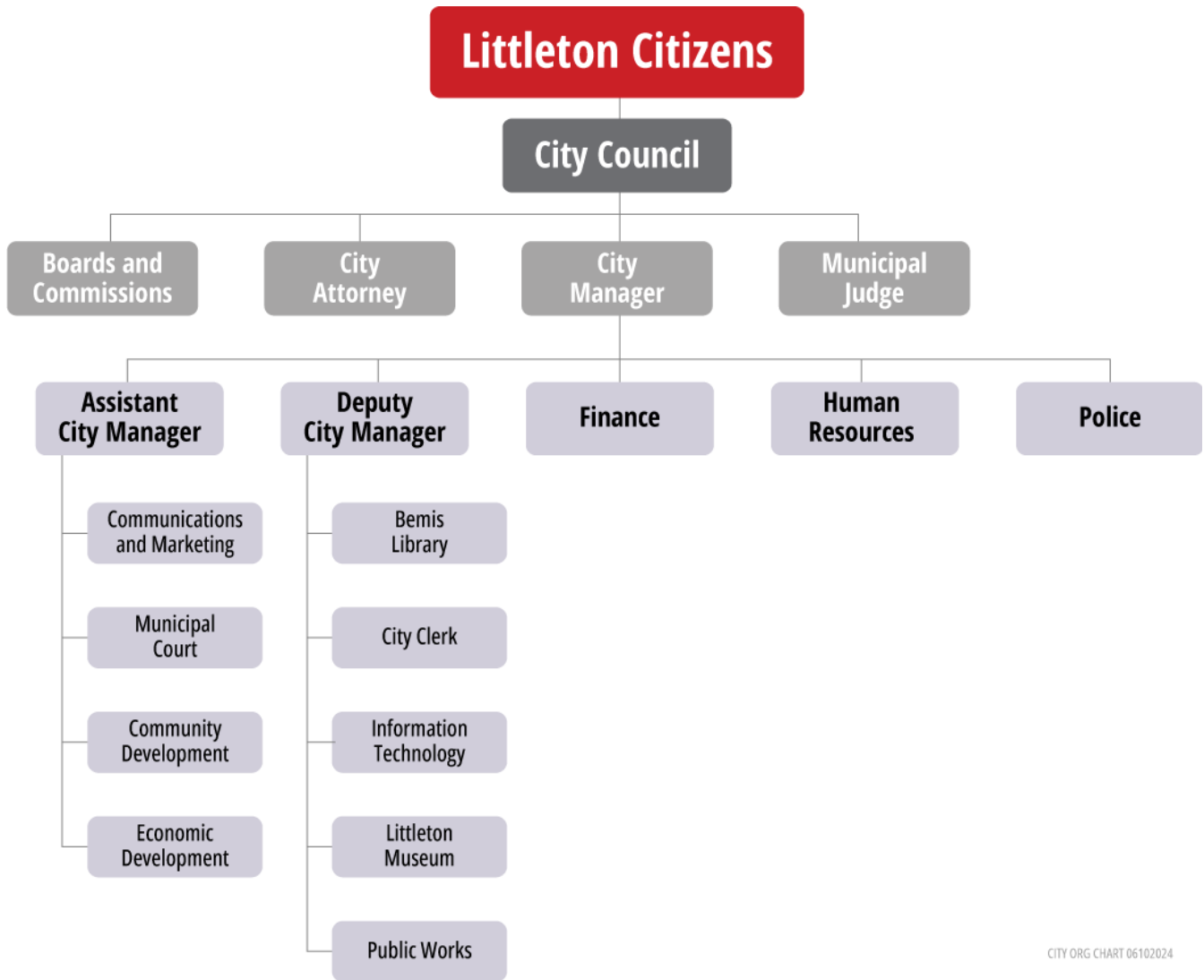
### COUNCILS STRATEGIC OUTCOMES FRAMEWORK

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



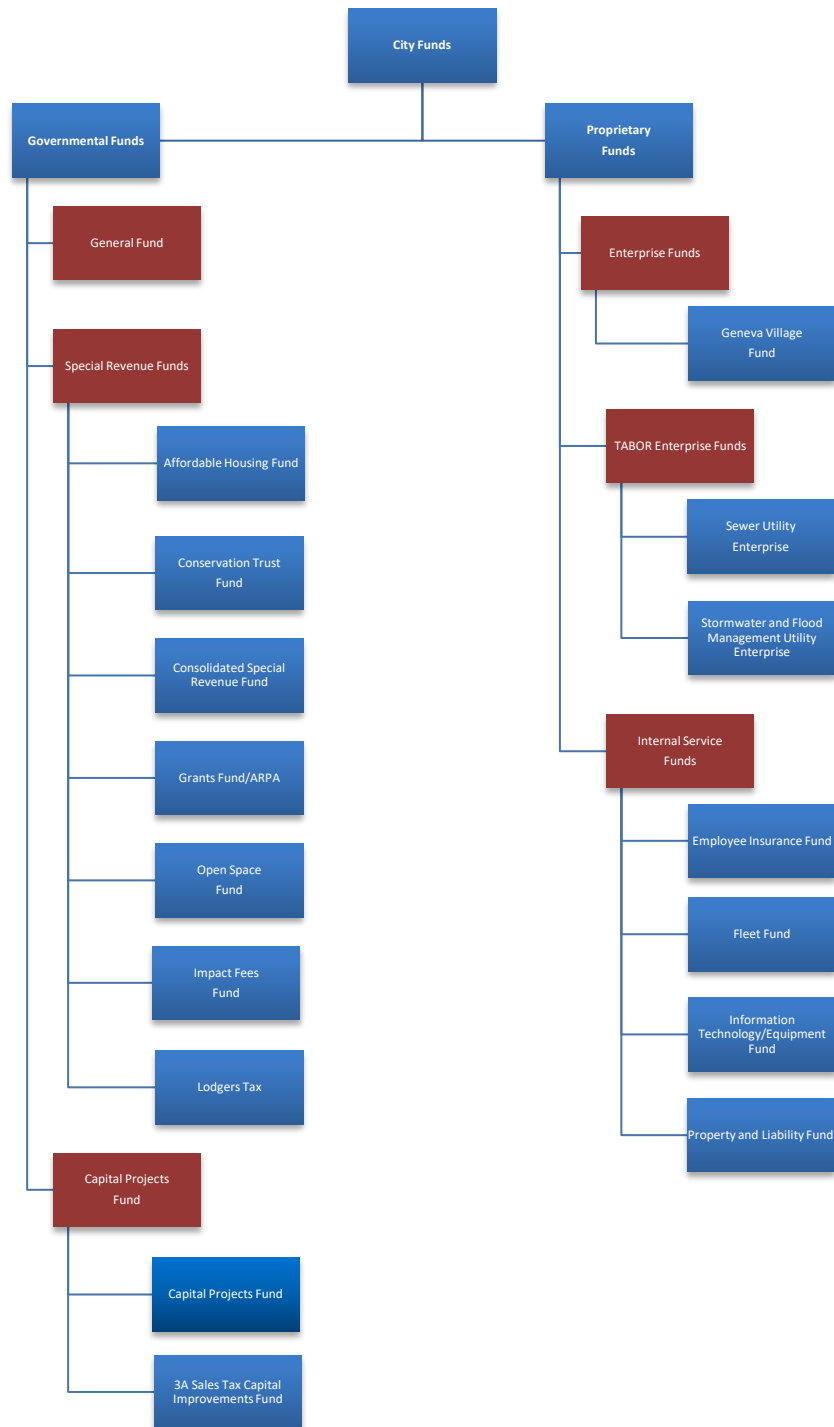
# CITY ORGANIZATIONAL CHART

(As of June 2024)



CITY ORG CHART 06102024

### 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.



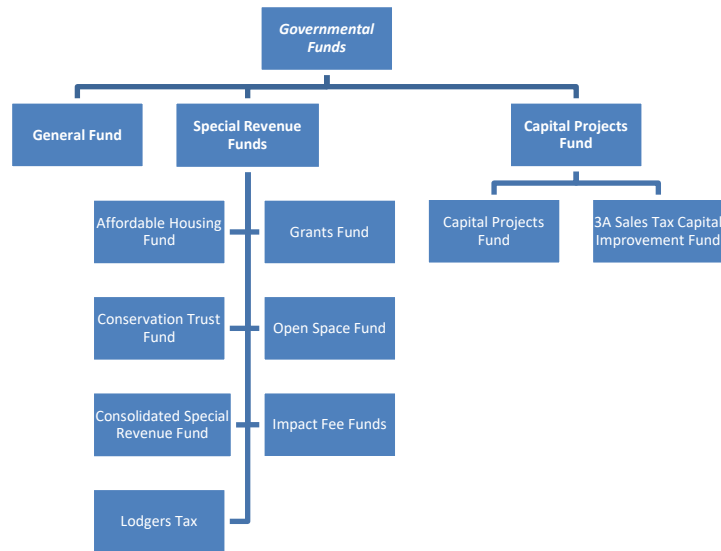
**City Department Funding Sources**

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.

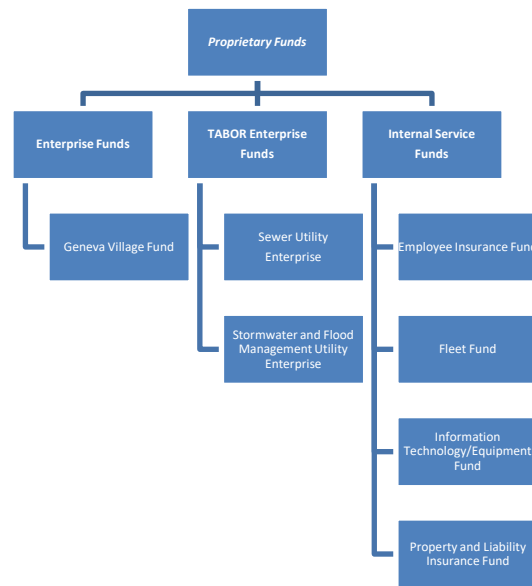
#### **3A Sales Tax Capital Improvement Projects Fund** *(Major Fund)*

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.

**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 (Major 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.

**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.

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

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Year-End</b>	<b>Proposed</b>
				<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>Revenues</b>						
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	1,867,620
Fines & Forfeitures	150,295	184,626	199,997	190,000	230,000	319,000
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
<b>Total Revenues</b>	<b>49,689,507</b>	<b>52,307,101</b>	<b>57,636,230</b>	<b>59,015,796</b>	<b>57,816,193</b>	<b>59,377,747</b>
<b>Expenditures</b>						
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	6,454,728
Welfare	112,578	332,758	498,138	427,922	427,922	531,092
Culture and Recreation	4,659,429	5,514,754	6,555,603	7,290,668	7,320,585	7,451,406
Capital Outlay	676,177	-	-	-	-	-
<b>Total Expenditures</b>	<b>42,683,954</b>	<b>46,360,563</b>	<b>53,072,711</b>	<b>57,699,882</b>	<b>55,509,631</b>	<b>61,440,834</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(3,234,900)	(3,280,903)	(3,525,748)	(1,874,301)	(1,874,301)	(1,842,926)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,234,900)</b>	<b>(3,280,903)</b>	<b>(3,525,748)</b>	<b>(1,874,301)</b>	<b>(1,874,301)</b>	<b>(1,842,926)</b>
<b>Excess (Deficiency) of Financial Sources over Financial Uses</b>	<b>3,770,653</b>	<b>2,665,635</b>	<b>1,037,771</b>	<b>(558,387)</b>	<b>432,261</b>	<b>(3,906,012)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 14,355,720</b>	<b>\$ 18,126,373</b>	<b>\$ 20,792,008</b>	<b>\$ 20,281,116</b>	<b>\$ 21,829,779</b>	<b>\$ 22,262,040</b>
<b>Fund Balance, End of Year</b>	<b>\$ 18,126,373</b>	<b>\$ 20,792,008</b>	<b>\$ 21,829,779</b>	<b>\$ 19,722,729</b>	<b>\$ 22,262,040</b>	<b>\$ 18,356,028</b>

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

## General Fund Revenues

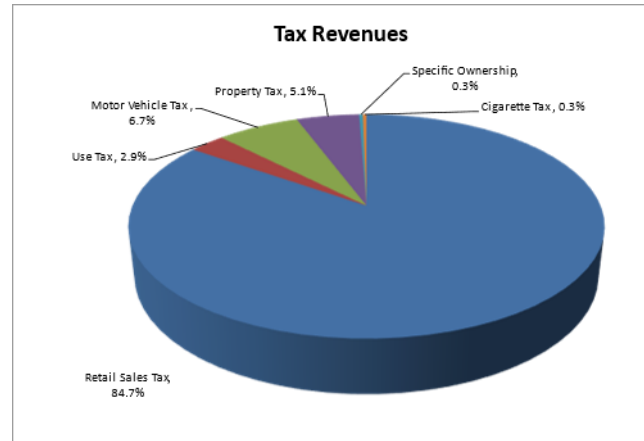
### General Fund Revenues

Revenues in this fund are projected to increase slightly from the 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.

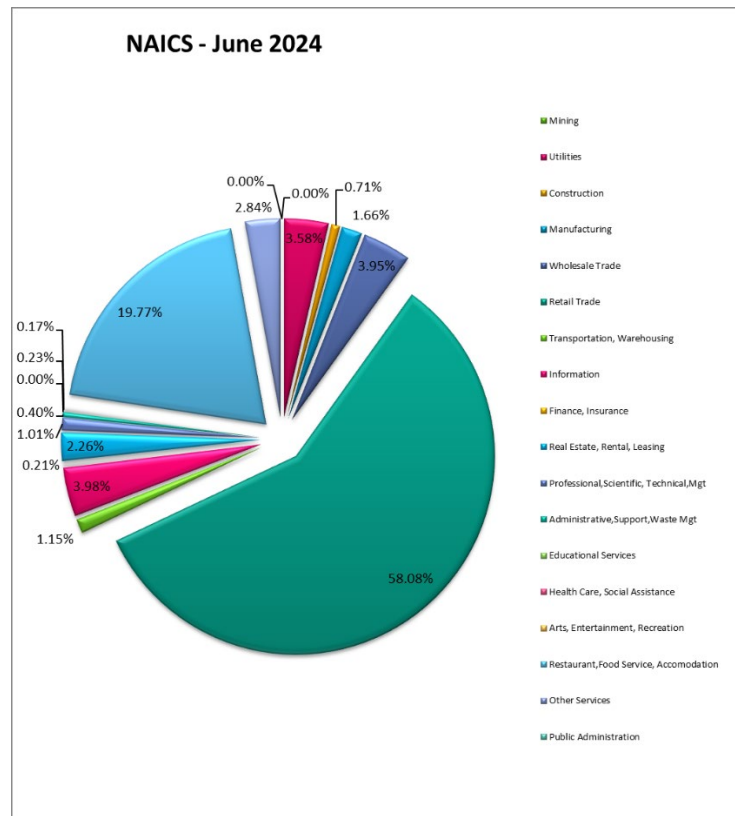
**Total Revenues budgeted for the General Fund are \$59,377,747, broken down as follows:**

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

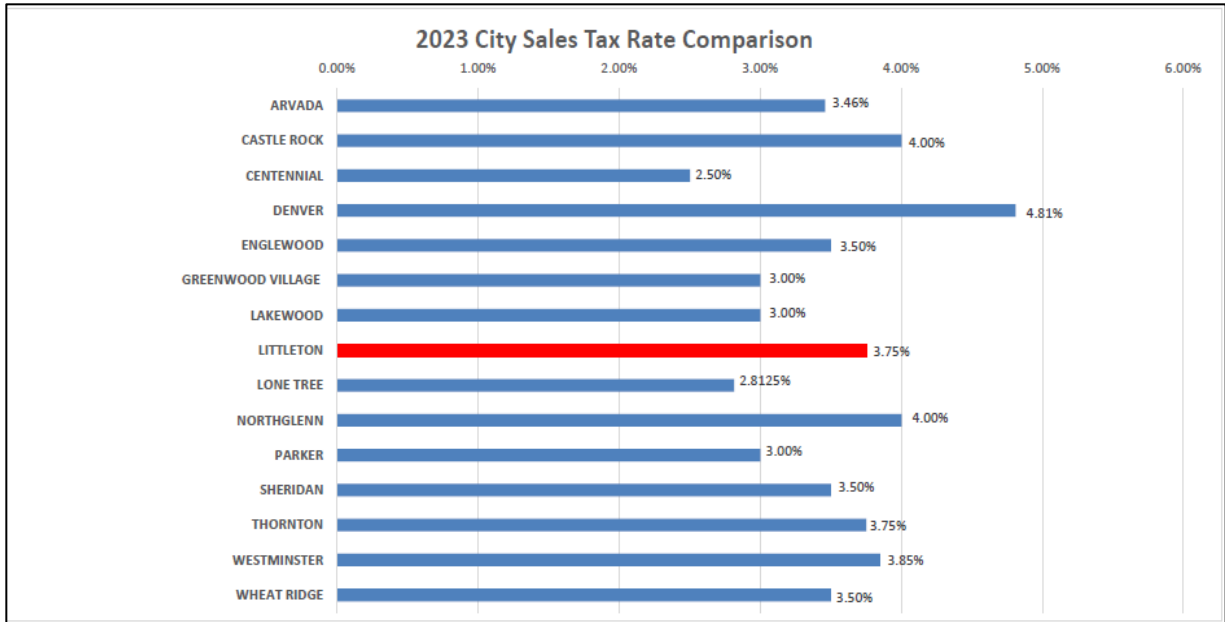
**Retail Sales Tax** – Retail sales taxes are expected to be \$41,997,936 which is 2.5% higher than the 2024 year-end estimate and 1.4% lower than the 2024 budgeted revenues. Retail sales tax is the largest single source of tax revenue for Littleton at 84.7%. The sales tax rate for the city is 3.75% 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. Retail sales tax revenues in 2024 are estimated to be 1.41% lower compared to the budgeted amount.



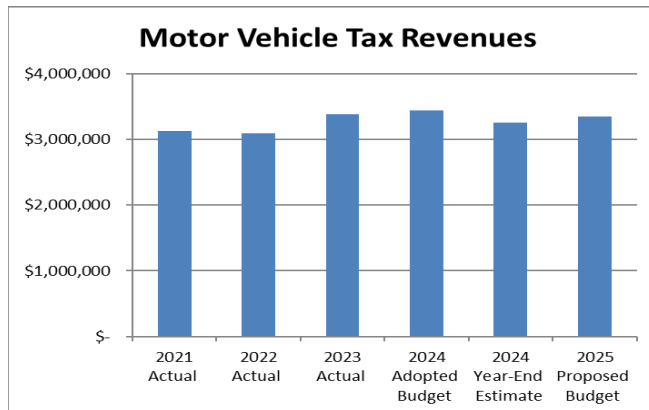
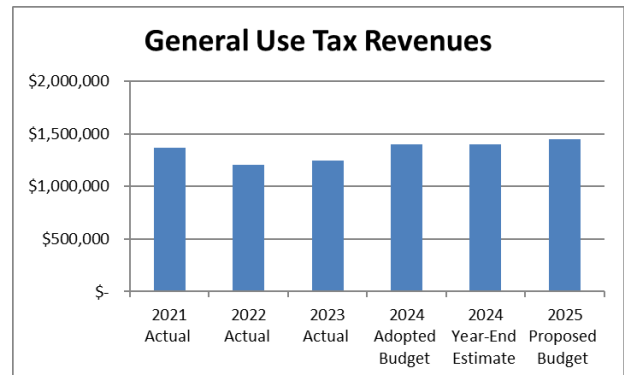
The following graph depicts the categories and percentages of sales and use tax revenues as of June 2024.



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.



**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.

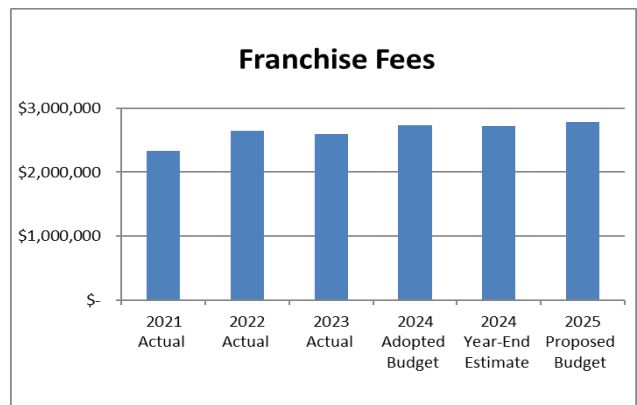
A typical property owner paid property taxes to the following jurisdictions for 2023 taxes paid in 2024. (Assume a \$600,000 actual value of the home. The value for tax purposes was reduced to \$550,000 per the 2023 Property Tax Relief law (SB23B-001). The County assessed the revised residential value 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.

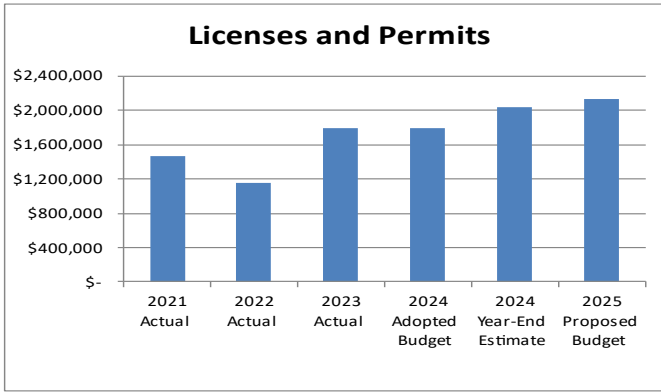
<u>Jurisdiction</u>	<u>Mill Levy</u>	<u>Taxes Paid</u>	<u>%</u>
Littleton School Dist #6	62.847	\$ 2,294.86	65.7%
Arapahoe County	11.206	409.19	11.7%
<b>City of Littleton</b>	<b>2.000</b>	<b>73.03</b>	<b>2.1%</b>
Developmental Disability	1.000	36.52	1.0%
S Suburban Park & Rec	8.320	303.80	8.7%
SMFR	9.250	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.





**License and Permits – \$2,128,045**

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

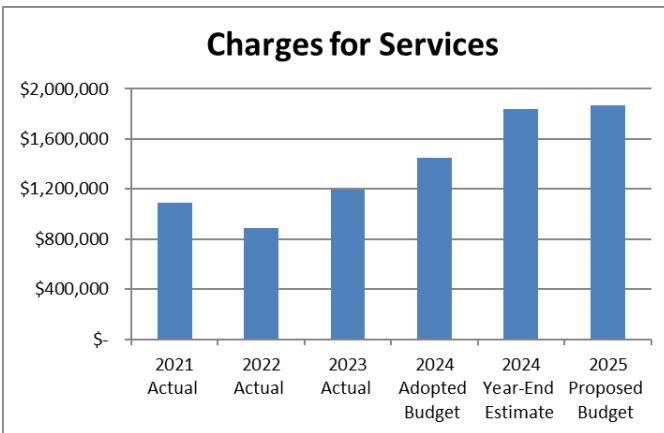
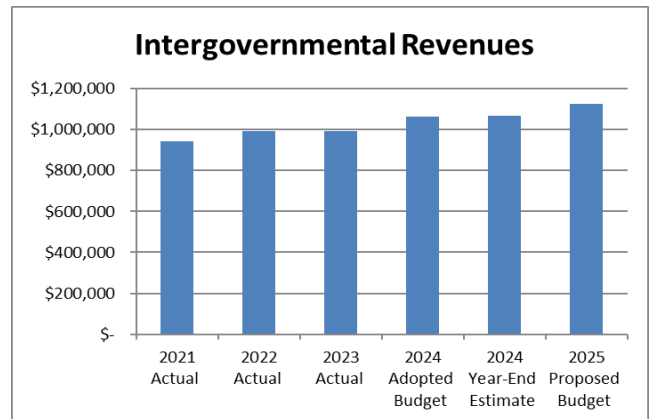
- Building Permits – \$1,826,876
- Liquor and MMJ Licenses – \$133,650
- Contractor Licensing Fees – \$93,600
- Other Licenses and Permits – \$71,246

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



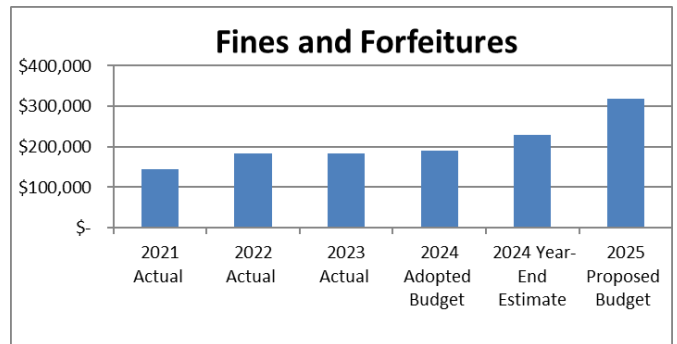
**Charges for Services – \$1,867,620**

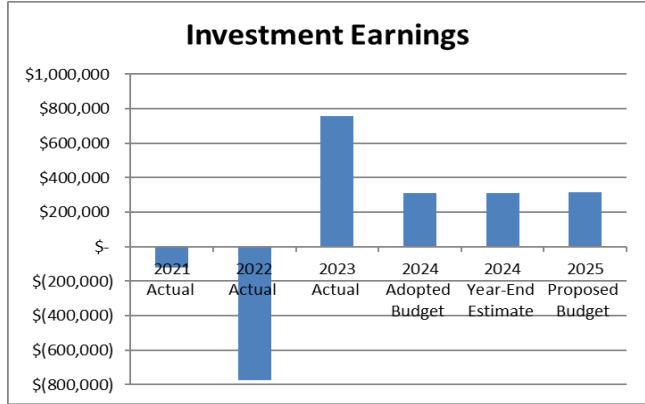
Revenues for charges for services represent 3% of the total revenue in the General Fund. The sources are as follows:

- 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





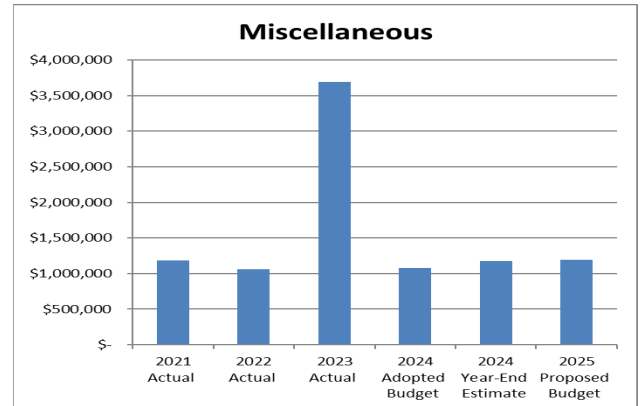
**Investment Earnings – \$ 317,762**

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 by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>General Fund Revenues</b>							
01-171-5011	Retail Sales	35,835,527	39,436,556	39,337,415	42,598,775	40,973,596	41,997,936
01-171-5014	General Use	1,364,135	1,208,337	1,246,668	1,400,000	1,400,000	1,450,000
01-171-5015	Sales . Motor Vehicles	3,131,078	3,092,269	3,379,104	3,438,425	3,250,000	3,347,500
01-171-5021	Property Tax.Current Year	1,984,360	2,129,118	2,105,405	2,634,289	2,491,625	2,541,458
01-171-5022	Property Tax.Delinquent	(13,674)	597	(489)	-	-	-
01-171-5023	Penalties On Del Tax	(385)	1,603	2,459	-	-	-
01-171-5031	Specific Ownership Tax	138,960	136,598	139,777	171,229	161,956	165,195
01-171-5032	General Cigarette Tax	225,034	153,741	225,996	150,000	150,000	150,000
01-171-5111	License . City Liquor	11,672	11,914	6,423	8,000	8,000	8,160
01-171-5112	License . Liquor Renewal	9,950	13,204	10,925	10,000	10,000	10,200
01-171-5113	License . Liquor Transfer	2,550	2,241	3,475	2,140	2,700	2,183
01-171-5114	License . Liquor Occup. Tax	103,080	113,520	110,295	105,000	105,000	107,100
01-171-5115	License . Liquor Mgr. License	675	1,400	420	525	525	536
01-171-5116	License . Temporary	400	700	500	300	300	306
01-171-5118	License . App Fee	6,950	6,925	2,214	3,685	3,685	3,759
01-171-5121	License . MMJ City	800	-	-	-	-	-
01-171-5122	License . Renewal	6,000	12,400	10,000	4,000	6,000	4,080
01-171-5125	License . MMJ Mod to Prem	1,200	400	400	-	-	-
01-171-5127	License . MMJ App Fee	7,500	-	-	-	-	-
01-171-5140	STR License	7,800	9,200	25,850	22,000	25,000	22,440
01-171-5194	Arboriculture License	1,375	1,950	1,625	1,275	1,275	1,301
01-171-5195	Sign Permits/Strips	275	250	725	350	350	357
01-171-5197	Revocable Licenses	3,400	1,700	8,500	3,400	3,400	3,468
01-171-5231	Electric	1,227,009	1,354,445	1,331,366	1,425,000	1,415,000	1,443,300
01-171-5232	Gas	430,737	625,906	624,531	650,000	648,200	661,164
01-171-5233	Telephone	92,000	92,000	92,000	92,000	92,000	93,840
01-171-5234	Cable T. V.	579,893	577,421	548,196	570,000	570,000	581,400
01-171-5307	Arapahoe Co IGA - Vendor	6,511	3,962	9,310	3,000	3,000	3,060
01-171-5309	Highway Maint. Grant	45,240	45,240	45,240	45,240	45,240	45,240
01-171-5322	\$1.50 and \$2.50 Add'l Motor Veh R	161,305	160,286	148,145	140,000	140,000	155,000
01-171-5331	County Road & Bridge	289,775	315,840	277,106	300,000	300,000	312,000
01-171-5504	Sale of Plans/Rpts/Copies	7	-	-	-	-	-
01-171-5507	SMHO Vehicle Maintenance	13,383	6,106	-	10,000	10,000	10,200
01-171-5527	Single Use Bag Fee	-	-	75,446	2,000	100,000	100,000
01-171-5700	Interest Earnings	(121,741)	(774,406)	758,773	313,066	313,066	317,762
01-171-5701	Cash Discounts Earned	-	31	-	-	-	-
01-171-5712	Rent.Light Rail Station	3,200	7,200	2,000	-	-	-
01-171-5713	Rent - 5890 S. Bemis	120	120	120	120	120	120
01-171-5715	DLK . Parking Lot Rent	1,800	1,800	1,800	1,800	1,800	1,800
01-171-5723	Misc Contribution/Donation	-	-	123,106	55,684	145,422	145,684
01-171-5802	Restitution/City	208	1,263	-	-	-	-
01-171-5803	NSF Fees	665	980	875	700	700	700
01-171-5807	Recycle Income	3,069	1,034	2,231	2,000	2,000	2,000
01-171-5808	Tree Sales	11,710	12,900	13,229	9,000	9,000	9,000
01-171-5811	Other Misc. Revenues	4,197	207	7,869	5,000	5,000	5,000
01-171-5850	Reim of Expenditures	-	-	231	-	-	-
01-171-5851	Rebates	52,894	48,500	50,686	50,000	55,000	50,000
01-171-5874	Sewer Utility Fund	600,200	618,210	636,756	655,650	655,650	675,320
01-171-5930	Sale of Capital Assets	-	-	28,000	-	-	-
01-110-5522	Events	10,917	27,968	38,424	20,500	20,500	20,500
01-110-5811	Misc Printing & Binding	52	-	2,068	-	-	-
01-110-5812	Sponsorships	36,345	81,845	50,225	30,000	30,000	30,000
01-140-5850	Reimb of Expenditures	-	-	490	-	-	-
01-150-5854	Over/Short . Finance	1	5	3	-	-	-

General Fund Revenues by Line Item (Continued)

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
01-172-5504	Open Records Request	627	170	-	250	250	255
01-173-5320	Public Defender - DOLA	13,925	23,300	16,099	10,000	15,000	10,400
01-173-5502	Court Costs	27,545	24,770	21,993	25,000	25,000	25,500
01-173-5518	Processing Fee . OJ/Warran	1,350	214	30	200	200	204
01-173-5523	E-Ticketing Surcharge	13,756	17,193	16,844	15,000	15,000	15,300
01-173-5600	Court Fines	132,534	164,748	173,602	190,000	230,000	319,000
01-173-5604	Forfeitures	-	100	-	-	-	-
01-173-5854	Over/Short . Court	275	6	-	-	-	-
01-178-5304	R T D	8,202	-	-	-	-	-
01-200-5600	Police Auction	4,219	-	13,698	-	-	-
01-201-5320	State Grant Revenue	362	-	-	-	-	-
01-201-5330	State Grants	-	-	500	-	-	-
01-201-5504	Sale of Plans/Rpts/Copies	470	-	-	-	-	-
01-201-5505	Police Reports	20,286	21,530	18,119	18,000	18,000	18,360
01-201-5506	Police Name Check - W/Letter	70	60	70	30	30	31
01-201-5508	Crime Lab - Photos	30	25	315	-	-	-
01-201-5509	Crime Lab - Video Tapes	30	-	30	-	-	-
01-201-5510	Crime Lab - Audio Tapes	-	-	30	-	-	-
01-201-5511	Crime Lab - CD/DVD Disks	830	1,103	1,225	800	800	816
01-201-5512	Comm Center Audio Tapes	1,267	1,470	1,110	1,200	1,200	1,224
01-201-5513	Sex Offender - Initial Reg	2,325	1,840	1,750	1,500	1,500	1,530
01-201-5514	Sex Offender - Subseq. Reg	2,761	3,010	2,924	2,500	2,500	2,550
01-201-5515	Extra Duty Administrative	4,091	1,840	2,606	3,000	3,000	3,060
01-201-5530	Police Records - Audio	-	-	30	-	-	-
01-201-5540	Police Records - Media	-	-	180	-	-	-
01-201-5550	Police Records - BWC	-	-	8,774	-	-	-
01-201-5560	Police Records - Research Fees	-	-	323	-	-	-
01-201-5604	Abandoned Property	2,203	1,226	3,011	-	-	-
01-201-5800	Overtime Reimbursement	78,864	33,146	14,573	30,000	30,000	30,000
01-201-5802	Restitution/City	1,580	261	467	500	500	500
01-201-5811	Other Misc Revenue	-	12,328	971	300	300	300
01-201-5863	Reimb of Expenditures	3,830	2,208	14,838	1,400	1,400	1,400
01-203-5310	Federal Grants	-	15,817	2,538	-	-	-
01-203-5330	L P S Officers	415,519	442,842	495,434	564,300	564,300	598,158
01-203-5800	Overtime Reimbursement	258,576	118,763	160,747	160,000	160,000	160,000
01-203-5850	Reimbursed Personnel Costs	-	-	15,082	-	-	-
01-204-5800	Overtime Reimbursement	60,267	27,615	40,270	25,800	25,800	25,800
01-220-5811	Fire Other Misc Revenue	1,685	-	-	-	-	-
01-225-5811	Collection Company Receipts	35,303	7,360	4,024	7,500	7,500	7,800
01-301-5154	Contractor Non-Compliance Fees	-	-	6,250	5,000	5,000	5,200
01-301-5330	County/City/Local Grants	-	-	2,400,000	-	-	-
01-301-5526	Engineering Review Fees	202,350	177,050	189,250	160,000	300,000	311,200
01-301-5811	Other Misc Revenue	38	-	-	-	-	-
01-301-5850	Reimbursed Personnel Costs	-	-	4,300	15,000	15,000	15,000
01-302-5507	Street/Sidewalk/Curb	71,508	102,465	138,129	100,000	100,000	104,000
01-302-5802	Restitution/City	-	215	-	-	-	-
01-302-5811	Other Misc Revenue	8	-	-	-	-	-
01-302-5850	Reimbursed Personnel Costs	155	-	396	-	-	-
01-303-5516	Community Gardens	4,140	7,175	7,410	7,200	7,200	7,488
01-303-5811	Other Misc Revenue	7,192	2,160	-	-	-	-
01-304-5800	Misc Revenue	1,651	326	1,185	-	-	-
01-305-5850	Reimbursed Personnel Costs	7,120	6,973	-	-	-	-

General Fund Revenues by Line Item (Continued)

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
01-320-5811	Other Misc. Revenues	-	25	-	-	-	-
01-321-5151	Contr . License Fees	83,450	83,950	149,825	85,000	130,000	88,400
01-321-5152	Contr . Registration Fees	11,700	12,200	21,300	12,000	12,000	12,480
01-321-5153	Rental Registration License Fee	1,696	17,925	200	20,000	-	20,800
01-321-5191	Building Permits	1,179,947	846,675	1,417,458	1,500,000	1,719,440	1,826,876
01-321-5192	Building Permits - Temp	20,200	15,100	11,200	10,000	10,000	10,400
01-321-5506	Re.inspection Fees	2,650	2,700	1,940	3,000	3,000	3,120
01-321-5512	Plans Checking	518,159	320,437	465,990	900,000	1,050,000	1,058,773
01-321-5854	Over/Short Building	0	(1)	7	-	-	-
01-322-5503	Zoning & Subdivision	124,675	120,013	150,528	130,000	130,000	130,000
01-322-5800	Misc Revenue	1,560	4,425	2,400	-	-	-
01-520-5513	Library Public Leased Copi	6,726	7,511	5,818	4,663	4,663	4,850
01-520-5600	Library Fines	11,339	18,552	9,687	-	-	-
01-520-5811	Other Misc Revenue	-	-	893	-	-	-
01-520-5850	Reimbursed Expenditures	7,000	10,180	10,497	-	-	-
01-520-5854	Over/Short . Library	148	13	68	-	-	-
01-522-5510	LIRC	21,050	16,262	29,450	22,000	22,000	22,880
01-522-5723	LIRC Contribution/Donation	-	7,060	6,000	-	-	-
01-560-5510	Museum Fees	1,253	6,668	7,128	5,000	5,000	5,200
01-560-5727	Museum Donation Box	18,848	17,116	17,350	13,500	13,500	16,546
01-560-5800	Other Misc Grants	-	-	2,000	-	-	-
01-567-5500	Museum Store Sales	14,006	37,495	41,515	32,000	32,000	33,280
01-600-5723	Misc Contribution/Donation	-	-	19,938	-	-	-
<b>Total General Fund Revenues</b>		<b>49,689,507</b>	<b>52,307,101</b>	<b>57,636,230</b>	<b>59,015,796</b>	<b>57,816,193</b>	<b>59,377,747</b>

## General Fund Expenditures

Expenditures in the General Fund are projected to increase \$3,704,574 from the 2024 budget of \$59,574,183 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.

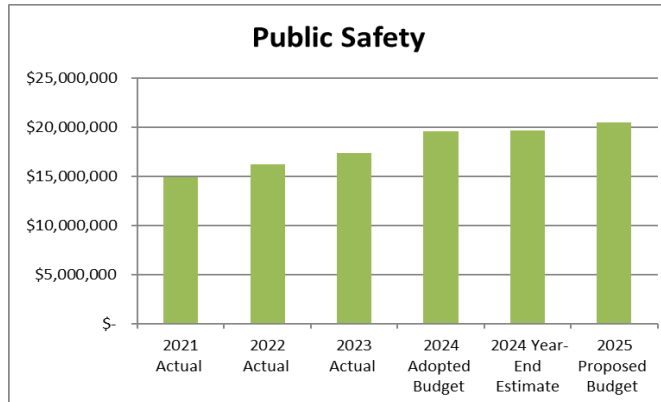
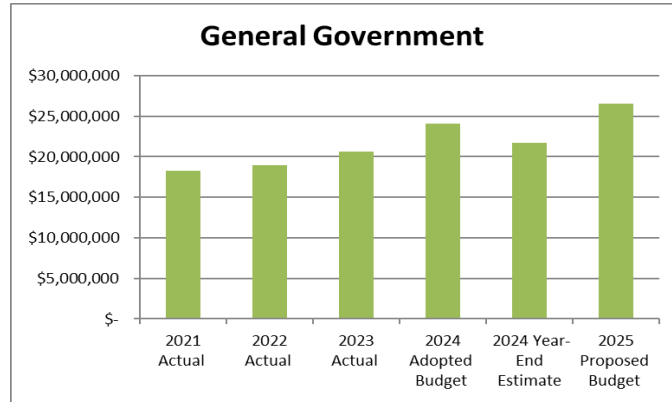
Total Expenditures budgeted for the General Fund are broken down as follows:

General Fund Expenditures by Function						
	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
General Government	\$ 18,254,583	\$ 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	4,796,403	5,347,703	8,041,536	6,360,891	6,386,656	6,454,728
Welfare	225,752	332,758	498,138	427,922	427,922	531,092
Culture and Recreation	4,546,256	5,514,754	6,555,603	7,290,668	7,320,585	7,451,406
Transfers Out	3,234,900	3,280,903	3,525,748	1,874,301	1,874,301	1,842,926
<b>Total</b>	<b>\$ 45,918,847</b>	<b>\$ 49,641,466</b>	<b>\$ 56,598,459</b>	<b>\$ 59,574,183</b>	<b>\$ 57,383,932</b>	<b>\$ 63,283,760</b>

### 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.



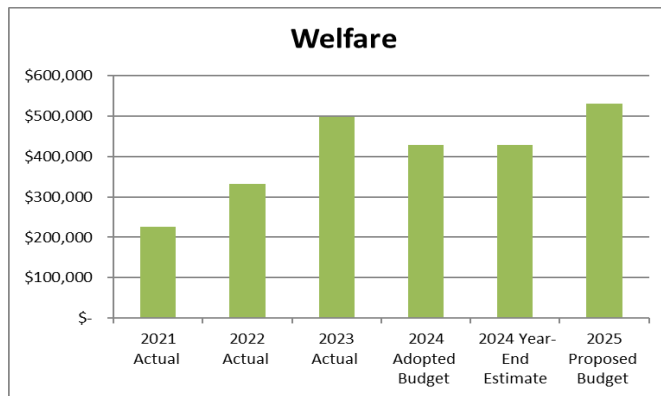
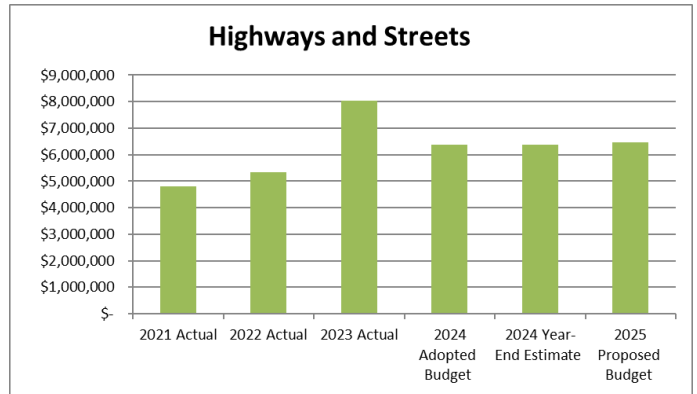
### Public Safety – \$20,418,114

Included in this function are Police and Dispatch. Public Safety expenditures are budgeted to increase by \$975,646 or 4.5% as compared to the 2024 budget.

**Highways and Streets – \$6,454,728**

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

Highway and Streets expenditures are budgeted to increase by \$93,837 or about 1.5% as compared to the 2024 budget.

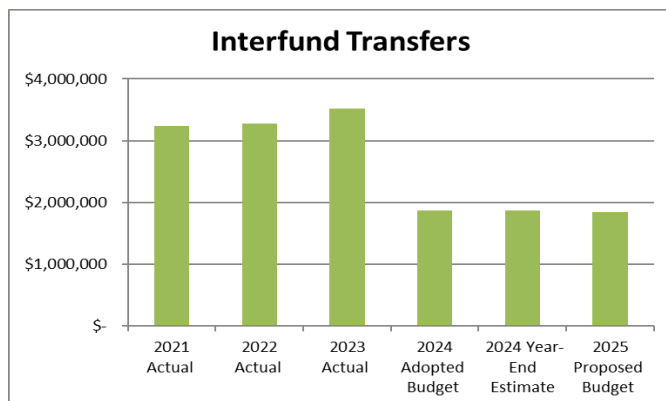
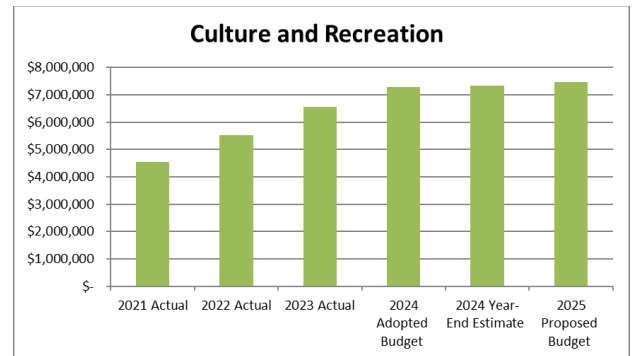


**Welfare – \$531,092**

Welfare services provided by the city include the Omnibus transportation program and the Immigrant Resource Center. Expenditures are budgeted to increase by \$103,170 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**

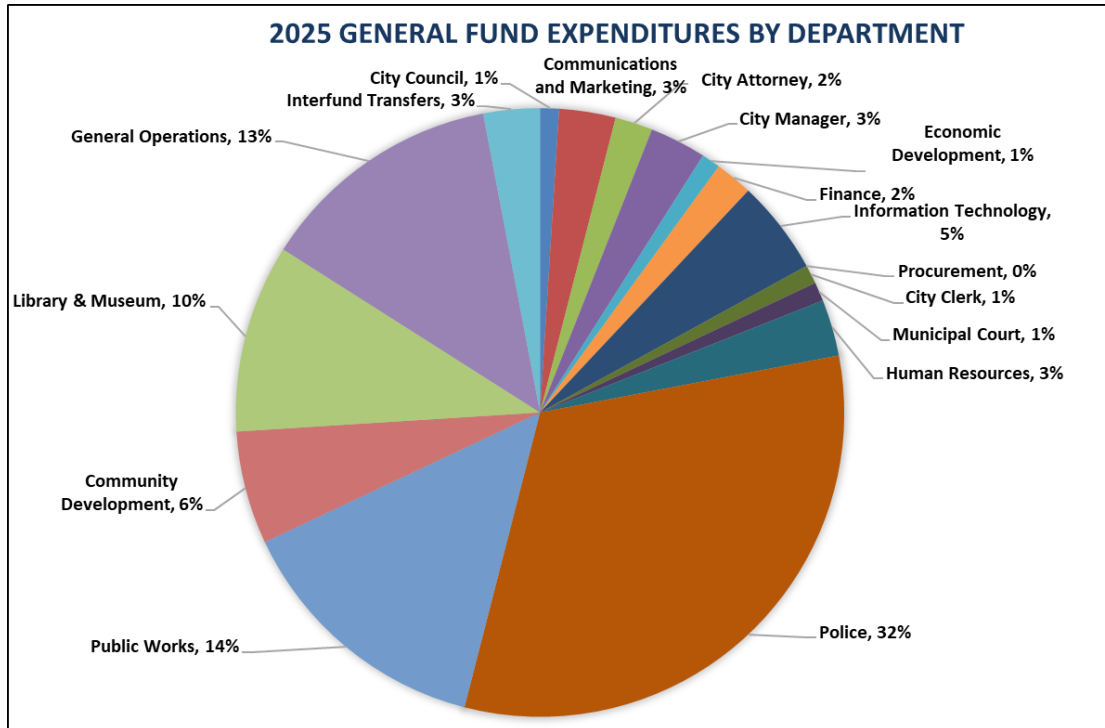
Included in this function are transfers out of the General Fund. \$1,842,926 will be transferred to the Capital Projects Fund as a result of the fire inclusion.



**General Fund Expenditures**

Department Summary						
	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
City Council	\$ 291,225	\$ 263,755	\$ 377,613	\$ 506,071	\$ 516,071	\$ 512,616
Communications and Marketing	1,093,007	1,261,429	1,354,502	1,522,587	1,535,582	1,608,684
City Attorney	700,635	847,068	986,124	1,139,676	1,139,676	1,147,367
City Manager	1,097,321	1,084,741	1,043,922	1,525,552	1,425,352	1,758,621
Economic Development	410,107	426,809	610,396	666,860	738,232	708,402
Finance	1,095,585	1,159,960	1,297,326	1,691,809	1,691,809	1,579,441
Information Technology	1,884,892	2,493,993	2,470,110	3,012,936	3,043,676	3,070,281
Procurement	279,713	304,662	204,572	333,518	333,518	305,735
City Clerk	237,275	251,938	288,166	435,958	435,958	445,329
Municipal Court	744,790	911,595	980,966	1,019,996	1,007,396	1,084,542
Human Resources	1,430,837	1,395,273	1,675,064	1,921,980	1,750,980	1,913,038
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
Community Development	2,448,843	2,299,839	2,861,099	3,284,114	3,324,047	3,980,211
Library & Museum	3,912,340	4,712,717	5,513,903	5,966,964	5,996,881	6,154,243
General Operations	4,657,715	4,696,897	6,190,269	6,625,118	4,610,309	8,164,638
Interfund Transfers	3,234,900	3,280,903	3,525,748	1,874,301	1,874,301	1,842,926
<b>Total</b>	<b>\$ 45,918,847</b>	<b>\$ 49,641,466</b>	<b>\$ 56,598,459</b>	<b>\$ 59,574,186</b>	<b>\$ 57,383,932</b>	<b>\$ 63,283,760</b>

The graphs below show the breakdown of expenditures by department.



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## 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.

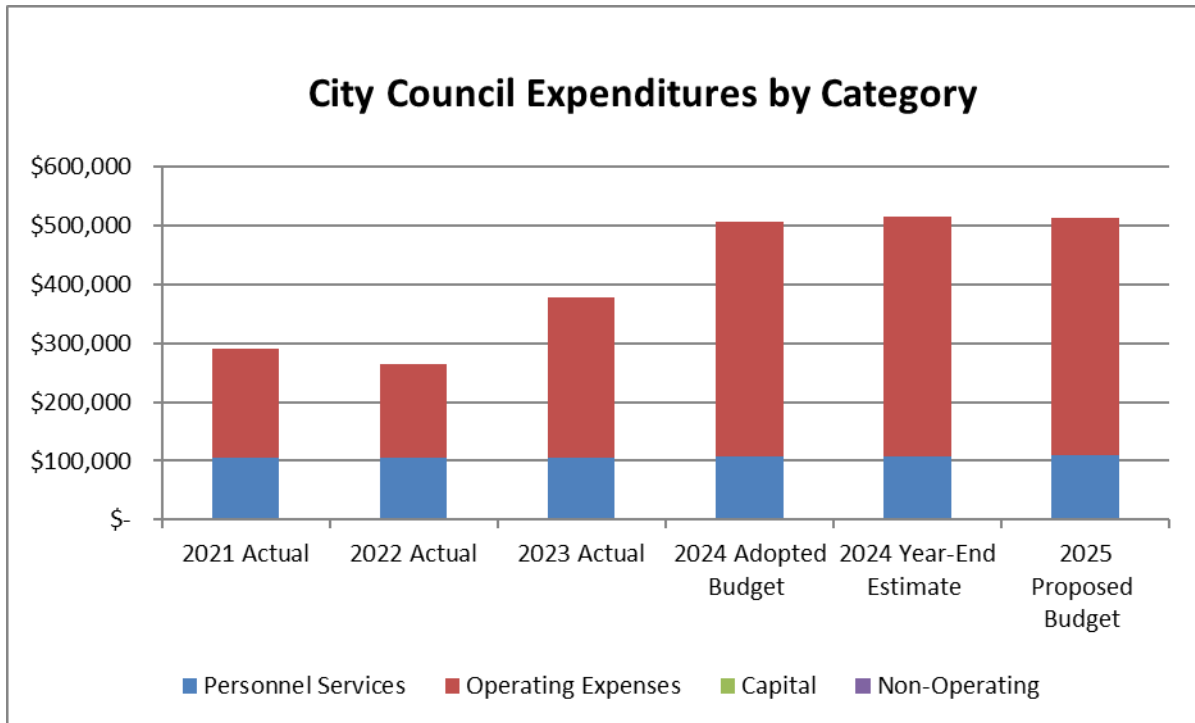
**29** Complete transition to proactive and education based code compliance.

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

## City Council

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>City Council Expenditures</b>							
01-100-6010	Salary . Regular	97,778	96,901	97,917	99,883	99,883	100,293
01-100-6030	Social Security	6,062	6,008	6,071	6,193	6,193	6,218
01-100-6035	Medicare	1,417	1,405	1,420	1,405	1,405	1,454
01-100-6040	Worker's Comp. Ins.	115	101	90	166	166	166
01-100-6160	Unemployment Insurance	192	194	197	335	335	335
01-100-7110	Supplies Office	3,524	1,830	3,076	5,000	5,000	5,000
01-100-7280	Books Magazines Subscriptions	80	10	-	350	350	350
01-100-7285	Dues & Memberships	-	-	-	300	300	300
01-100-7420	Business Meetings	959	1,146	2,234	3,500	3,500	3,500
01-100-7430	Professional/Consulting Sv	5,678	13,724	24,664	95,000	105,000	66,000
01-100-7431	Audit	39,525	48,578	56,338	63,739	63,739	75,000
01-100-7450	Learning & Education	4,941	21,442	14,835	32,000	32,000	40,000
01-100-7461	1048 Council Outreach	12,935	18,333	21,428	47,800	47,800	62,600
01-100-7462	Local Partnership Funding	67,000	-	85,850	72,900	72,900	72,900
01-100-7463	Town Hall Arts Center Funding	38,500	38,500	38,500	38,500	38,500	38,500
01-100-7464	Boards & Commissions Dinner	11,367	7,322	17,501	20,000	20,000	20,000
01-100-7467	Council Breakfasts	-	3,467	1,675	4,000	4,000	5,000
01-100-7468	Council Projects	1,150	4,794	5,819	15,000	15,000	15,000
<b>Total City Council Expenditures</b>		<b>291,225</b>	<b>263,755</b>	<b>377,613</b>	<b>506,071</b>	<b>516,071</b>	<b>512,616</b>



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## 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 (medical marijuana and liquor) 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 legal guidance, best practices, and risk mitigation for the city.

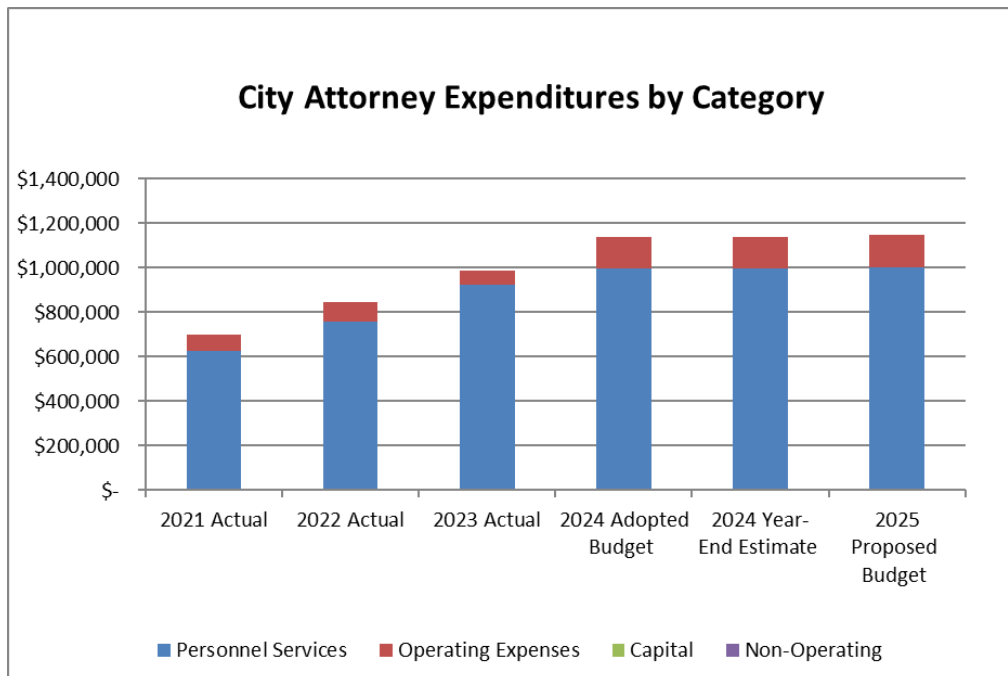
Increased legal capacity to implement council goals and address new citywide procedures and processes.

## City Attorney

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>City Attorney Expenditures</b>						
01-120-6010 Salary . Regular	505,833	604,583	707,208	817,296	817,296	769,528
01-120-6030 Social Security	26,822	29,407	38,060	38,125	38,125	42,321
01-120-6035 Medicare	7,420	8,899	10,466	9,982	9,982	11,158
01-120-6040 Worker's Comp. Ins.	695	710	723	2,367	2,367	2,367
01-120-6050 Medical	37,704	54,089	88,323	63,901	63,901	109,821
01-120-6051 Life	1,192	1,352	1,669	1,723	1,723	1,835
01-120-6052 Disability	1,458	1,703	2,117	1,903	1,903	986
01-120-6053 Dental	1,483	1,541	2,243	2,202	2,202	2,923
01-120-6054 Vision	329	342	459	456	456	584
01-120-6055 Short-Term Disability	107	108	129	135	135	135
01-120-6060 ICMA 401A . General Govern	29,455	39,291	66,753	57,440	57,440	61,562
01-120-6141 ICMA 457 Match 2%	12,000	12,000	-	-	-	-
01-120-6160 Unemployment Insurance	136	136	245	146	146	146
01-120-6170 Auto Allowance	-	4,615	6,000	-	-	-
01-120-7110 Supplies Office	1,444	1,508	2,286	3,000	3,000	3,000
01-120-7115 Non-Capital Equipment	(34)	-	45	1,500	1,500	1,500
01-120-7280 Books Magazines Subscripti	7,455	13,600	10,993	18,000	18,000	18,000
01-120-7285 Dues & Memberships	2,070	2,403	2,998	3,500	3,500	3,500
01-120-7413 Filing & Recording	10	-	-	-	-	-
01-120-7420 Business Meetings	110	246	551	1,000	1,000	1,000
01-120-7430 Professional/Consulting Sv	(92)	-	-	-	-	-
01-120-7443 Special Legal Services	17,598	17,277	12,537	25,000	25,000	25,000
01-120-7444 Contract Attorney	46,580	48,683	25,310	75,000	75,000	75,000
01-120-7450 Learning & Education	860	4,576	7,008	17,000	17,000	17,000
<b>Total City Attorney Expenditures</b>	<b>700,635</b>	<b>847,068</b>	<b>986,124</b>	<b>1,139,676</b>	<b>1,139,676</b>	<b>1,147,367</b>



## 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.*

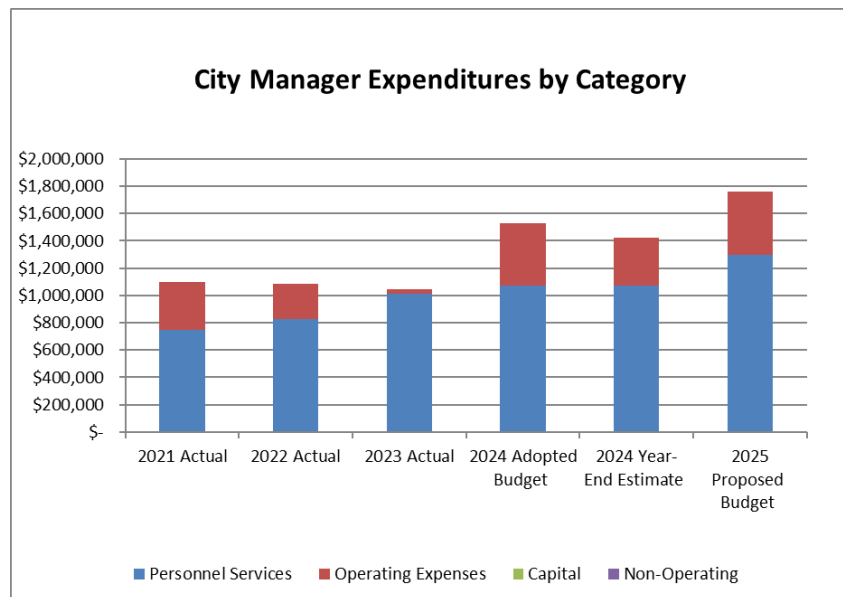
**12** Cultivate a favorable environment for housing development across all income levels. (Council)

*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 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>City Manager Expenditures</b>							
01-130-6010	Salary . Regular	601,872	646,111	791,296	820,543	820,543	1,006,373
01-130-6030	Social Security	31,060	40,226	42,532	55,074	55,074	51,531
01-130-6035	Medicare	9,094	9,848	11,676	14,474	14,474	14,592
01-130-6040	Worker's Comp. Ins.	711	645	844	2,315	2,315	2,315
01-130-6050	Medical	36,841	45,030	79,681	47,020	47,020	101,053
01-130-6051	Life	1,437	1,468	1,739	2,274	2,274	2,230
01-130-6052	Disability	1,791	2,162	2,368	2,965	2,965	1,198
01-130-6053	Dental	2,036	2,004	2,542	3,673	3,673	3,460
01-130-6054	Vision	455	442	522	800	800	701
01-130-6055	Short-Term Disability	108	107	119	189	189	162
01-130-6060	ICMA 401A . General Govern	38,785	41,795	72,596	91,424	91,424	80,510
01-130-6130	Educational Benefits	1,607	3,331	1,607	-	-	-
01-130-6141	ICMA 457 Match 2%	19,500	29,750	-	20,280	20,280	20,990
01-130-6160	Unemployment Insurance	112	170	204	171	171	171
01-130-6170	Auto Allowance	5,262	4,904	6,000	12,300	12,300	12,300
01-130-6190	Fire Retirement	-	1,110	-	-	-	-
01-130-7110	Supplies Office	1,053	2,504	2,869	5,000	5,000	5,000
01-130-7115	Non-Capital Equipment	-	-	286	1,400	1,400	1,400
01-130-7280	Books Magazines Subscripti	-	-	-	250	250	250
01-130-7285	Dues & Memberships	2,950	436	6,919	13,200	13,200	10,000
01-130-7420	Business Meetings	3,133	2,226	4,997	5,000	5,000	15,000
01-130-7430	Professional/Consulting Sv	328,752	235,533	886	393,200	293,000	399,386
01-130-7450	Learning & Education	10,762	14,940	14,240	34,000	34,000	30,000
<b>Total City Manager Expenditures</b>		<b>1,097,321</b>	<b>1,084,741</b>	<b>1,043,922</b>	<b>1,525,552</b>	<b>1,425,352</b>	<b>1,758,621</b>



## 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

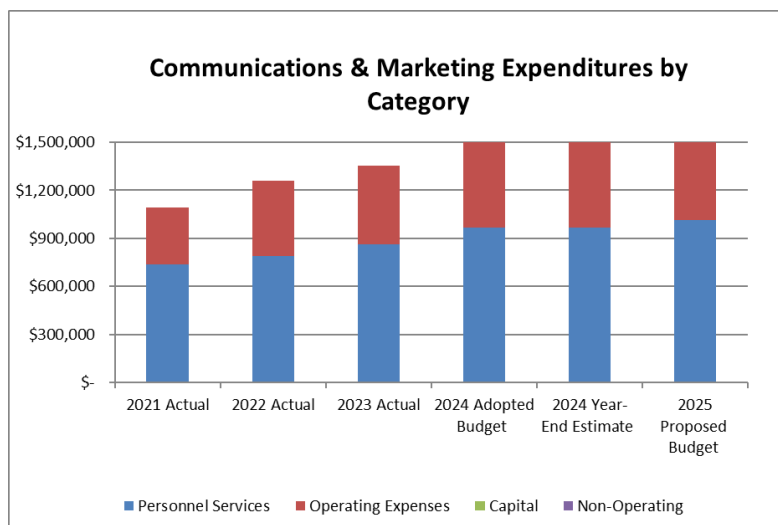
**15** Create and implement a plan to market Littleton’s unique character and increase tourism, sales tax revenue, and support Littleton businesses.

*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 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Communications &amp; Marketing Expenditures</b>							
01-110-6010	Salary . Regular	580,031	613,133	648,551	758,805	758,805	776,576
01-110-6020	Salary . Overtime	-	171	200	-	-	-
01-110-6022	Special Event Overtime	-	436	-	-	-	-
01-110-6030	Social Security	34,473	36,896	39,524	43,924	43,924	45,485
01-110-6035	Medicare	8,421	8,926	9,423	10,273	10,273	10,833
01-110-6040	Worker's Comp. Ins.	680	624	600	2,278	2,278	2,278
01-110-6050	Medical	69,522	80,789	107,569	95,965	95,965	112,966
01-110-6051	Life	1,470	1,559	1,682	1,847	1,847	1,981
01-110-6052	Disability	1,687	1,793	1,951	2,043	2,043	1,223
01-110-6053	Dental	3,299	3,390	3,852	4,082	4,082	4,372
01-110-6054	Vision	738	745	784	856	856	900
01-110-6055	Short-Term Disability	188	186	189	216	216	216
01-110-6060	ICMA 401A . General Government	31,876	35,203	46,872	42,199	42,199	56,797
01-110-6140	ICMA Deferred Comp	1,541	1,667	1,714	4,142	4,142	-
01-110-6141	ICMA 457 Match 2%	1,533	2,443	-	-	-	-
01-110-6160	Unemployment Insurance	219	312	340	262	262	262
01-110-7110	Supplies Office	589	2,103	1,539	3,272	3,272	3,272
01-110-7111	Marketing Materials	22,035	31,837	20,605	33,600	33,600	33,600
01-110-7280	Books Magazines Subscription	204	239	183	400	400	500
01-110-7285	Dues & Memberships	1,685	3,826	4,246	5,500	5,500	6,000
01-110-7300	Video Equipment/Supplies	1,623	3,149	2,524	4,000	4,000	4,000
01-110-7350	Hardware Periphery	475	568	8,653	5,450	5,450	5,450
01-110-7419	Bank Fees	255	478	303	380	380	380
01-110-7420	Business Meetings	4,351	3,377	1,726	3,180	3,180	3,180
01-110-7430	Professional/Consulting Svcs	38,172	87,964	68,313	63,800	63,800	63,800
01-110-7441	1126 Littleton Calendar	48,055	47,272	31,451	17,373	17,373	17,373
01-110-7441	1128 Littleton Report	-	-	-	49,680	49,680	49,680
01-110-7450	Learning & Education	3,895	5,285	12,745	14,200	14,200	14,200
01-110-7461	Special Events	154,021	199,859	251,748	190,560	203,555	209,060
01-110-7464	Special Events Partnerships	-	24	5,346	30,000	30,000	50,000
01-110-7500	Printing & Binding	81,969	87,175	80,238	132,300	132,300	132,300
01-110-7820	Building Improvements	-	-	1,631	2,000	2,000	2,000
<b>Total Communications &amp; Marketing Expenditures</b>		<b>1,093,007</b>	<b>1,261,429</b>	<b>1,354,502</b>	<b>1,522,587</b>	<b>1,535,582</b>	<b>1,608,684</b>



## 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.*

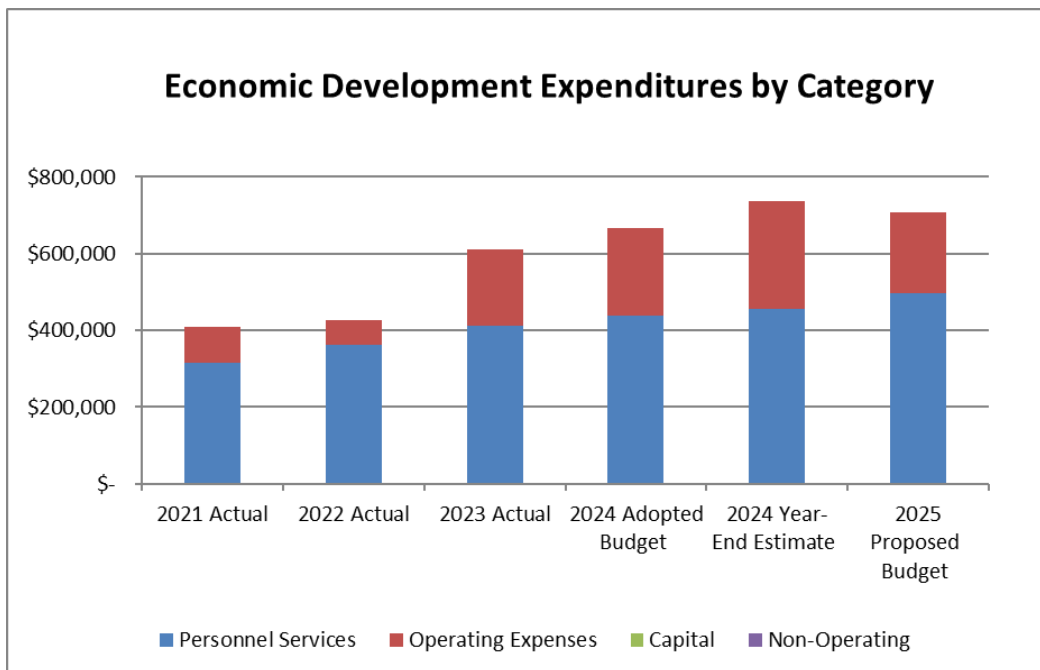


## Economic Development

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description		2025 Proposed Budget			2024	2024	2025
		2021 Actual	2022 Actual	2023 Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Economic Development Expenditures</b>							
01-140-6010	Salary - Regular	248,052	281,288	312,493	340,335	357,268	386,380
01-140-6030	Social Security	15,141	17,536	19,472	20,271	20,271	23,919
01-140-6035	Medicare	3,541	4,101	4,554	3,799	3,799	5,594
01-140-6040	Worker's Comp. Ins.	257	277	293	865	865	865
01-140-6050	Medical	30,206	36,547	47,106	42,503	42,503	44,767
01-140-6051	Life	589	737	852	856	856	1,042
01-140-6052	Disability	662	846	986	945	945	674
01-140-6053	Dental	1,090	1,414	1,730	1,651	1,651	1,730
01-140-6054	Vision	237	301	351	342	342	351
01-140-6055	Short-Term Disability	77	73	79	81	81	81
01-140-6060	ICMA 401A - General Govern	14,029	19,515	24,909	26,155	26,155	30,863
01-140-6160	Unemployment Insurance	136	123	122	87	87	87
01-140-7110	Supplies Office	328	1,233	705	1,170	1,170	1,000
01-140-7111	Marketing Materials	-	-	2,265	3,000	3,000	5,000
01-140-7115	Non-Capital Equipment	1,200	239	350	300	-	300
01-140-7280	Books Magazines Subscripti	-	178	148	-	-	250
01-140-7282	Database Subscriptions	8,769	-	-	-	-	-
01-140-7285	Dues & Memberships	500	5,281	11,833	12,000	13,000	15,000
01-140-7350	Hardware Periphery	-	519	250	500	500	500
01-140-7420	Business Meetings	213	2,868	1,032	4,000	4,000	14,000
01-140-7430	Professional/Consulting Sv	11,525	27,625	55,737	100,000	114,373	59,000
01-140-7450	Learning & Education	1,079	6,659	11,114	8,000	12,500	17,000
01-140-7461	Grants/Incentives	72,478	19,450	114,013	100,000	134,866	100,000
01-140-7540	Copier Lease - Non Lewan	-	-	-	-	-	-
<b>Total Economic Development Expenditures</b>		<b>410,107</b>	<b>426,809</b>	<b>610,396</b>	<b>666,860</b>	<b>738,232</b>	<b>708,402</b>



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## 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.

### 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 polices 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.

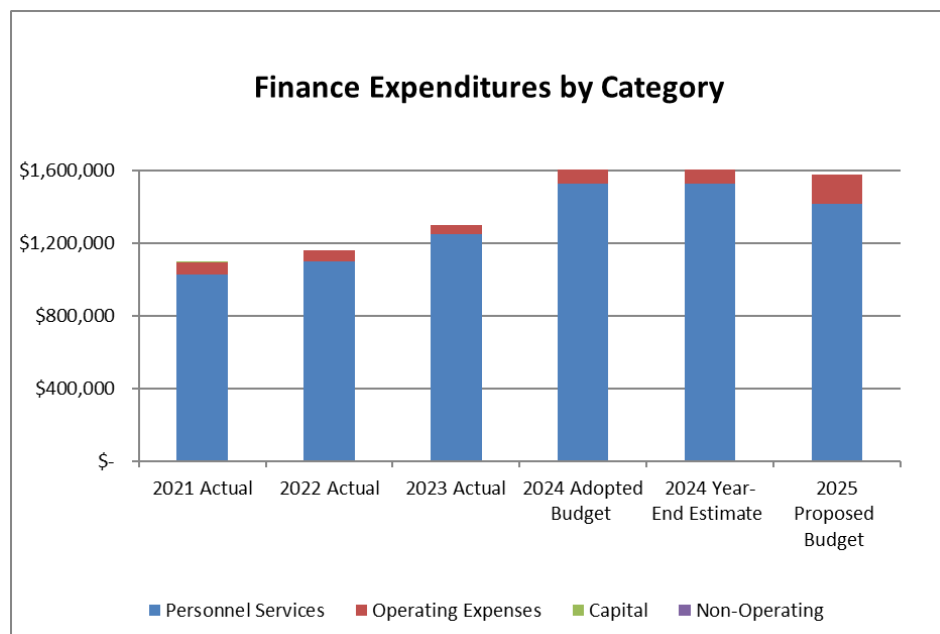
Procurement support throughout the city and ensuring compliance with purchasing laws and policies.

## Finance

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Finance Expenditures</b>						
01-150-6010 Salary . Regular	817,832	860,195	970,267	1,185,706	1,185,706	1,112,007
01-150-6020 Salary . Overtime	2,702	2,730	1,507	2,153	2,153	2,153
01-150-6030 Social Security	49,070	51,104	57,703	69,902	69,902	66,094
01-150-6035 Medicare	11,900	12,533	14,062	15,852	15,852	16,124
01-150-6040 Worker's Comp. Ins.	961	1,035	983	2,625	2,625	-
01-150-6050 Medical	85,263	99,508	117,515	145,094	145,094	118,749
01-150-6051 Life	2,113	2,121	2,345	3,077	3,077	2,878
01-150-6052 Disability	2,328	2,415	2,816	3,253	3,253	1,801
01-150-6053 Dental	3,838	4,309	5,178	6,041	6,041	5,070
01-150-6054 Vision	831	937	1,067	1,257	1,257	1,052
01-150-6055 Short-Term Disability	244	230	260	297	297	297
01-150-6060 ICMA 401A . General Govern	51,308	57,008	72,955	93,659	93,659	88,961
01-150-6130 Educational Benefits	-	3,000	3,000	-	-	-
01-150-6160 Unemployment Insurance	321	315	458	415	415	415
01-150-7110 Supplies Office	1,325	4,366	3,499	6,480	6,480	6,480
01-150-7112 Printer Supplies	(10)	-	-	-	-	-
01-150-7115 Non-capital Equipment	71	-	475	-	-	-
01-150-7280 Books Magazines Subscripti	574	199	214	750	750	750
01-150-7285 Dues & Memberships	1,477	2,190	2,130	2,710	2,710	2,710
01-150-7350 Hardware Periphery	31	21	-	-	-	-
01-150-7419 Bank Fees	10,400	8,480	6,978	39,296	39,296	36,850
01-171-7419 Bank Fees	-	-	817	-	-	-
01-150-7420 Business Meetings	1,350	1,309	1,091	2,000	2,000	2,500
01-150-7430 Professional/Consulting Sv	48,947	39,644	23,329	95,672	95,672	95,120
01-150-7442 01-150 Personnel Recruitment	-	-	1,271	-	-	-
01-150-7450 Learning & Education	735	4,333	4,965	12,850	12,850	16,710
01-150-7490 Advertising/Legal Notices	1,975	1,979	2,443	2,720	2,720	2,720
<b>Total Finance Expenditures</b>	<b>1,095,585</b>	<b>1,159,960</b>	<b>1,297,326</b>	<b>1,691,809</b>	<b>1,691,809</b>	<b>1,579,441</b>

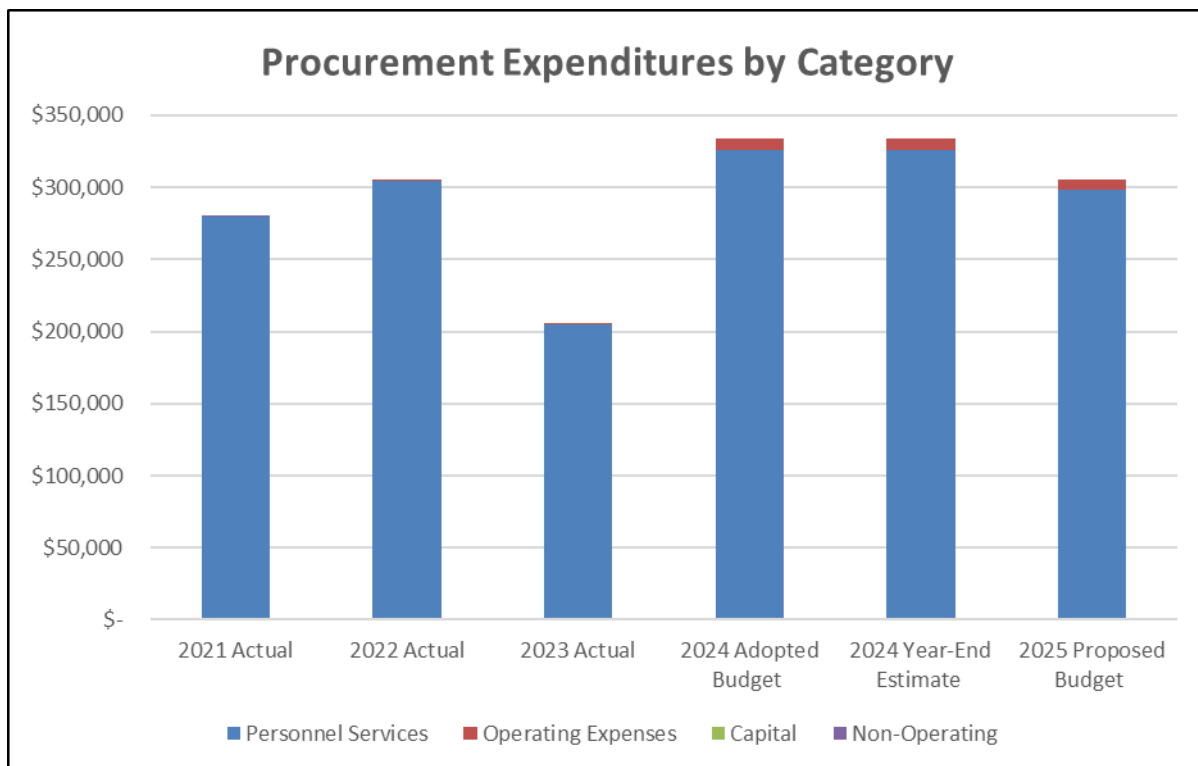


## Finance - Procurement

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Procurement Expenditures</b>						
01-180-6010 Salary . Regular	205,384	224,220	149,312	238,733	238,733	225,085
01-180-6030 Social Security	12,890	14,018	9,299	14,427	14,427	13,955
01-180-6035 Medicare	3,015	3,278	2,175	3,224	3,224	3,264
01-180-6040 Worker's Comp. Ins.	68	235	148	437	437	437
01-180-6050 Medical	41,646	45,365	32,487	47,633	47,633	34,759
01-180-6051 Life	340	358	108	600	600	610
01-180-6052 Disability	627	666	369	663	663	394
01-180-6053 Dental	1,101	1,101	734	1,101	1,101	1,133
01-180-6054 Vision	228	228	36	228	228	234
01-180-6055 Short-Term Disability	54	54	33	54	54	54
01-180-6060 ICMA 401A . General Govern	14,307	15,051	9,716	18,615	18,615	18,007
01-180-6160 Unemployment Insurance	54	68	105	58	58	58
01-180-7285 Dues & Memberships		20	50	1,745	1,745	1,745
01-180-7420 Business Meetings	-	-	-	1,000	1,000	1,000
01-180-7450 Learning & Education	-	-	-	5,000	5,000	5,000
<b>Total Procurement Expenditures</b>	<b>279,713</b>	<b>304,662</b>	<b>204,572</b>	<b>333,518</b>	<b>333,518</b>	<b>305,735</b>



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## 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

26

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

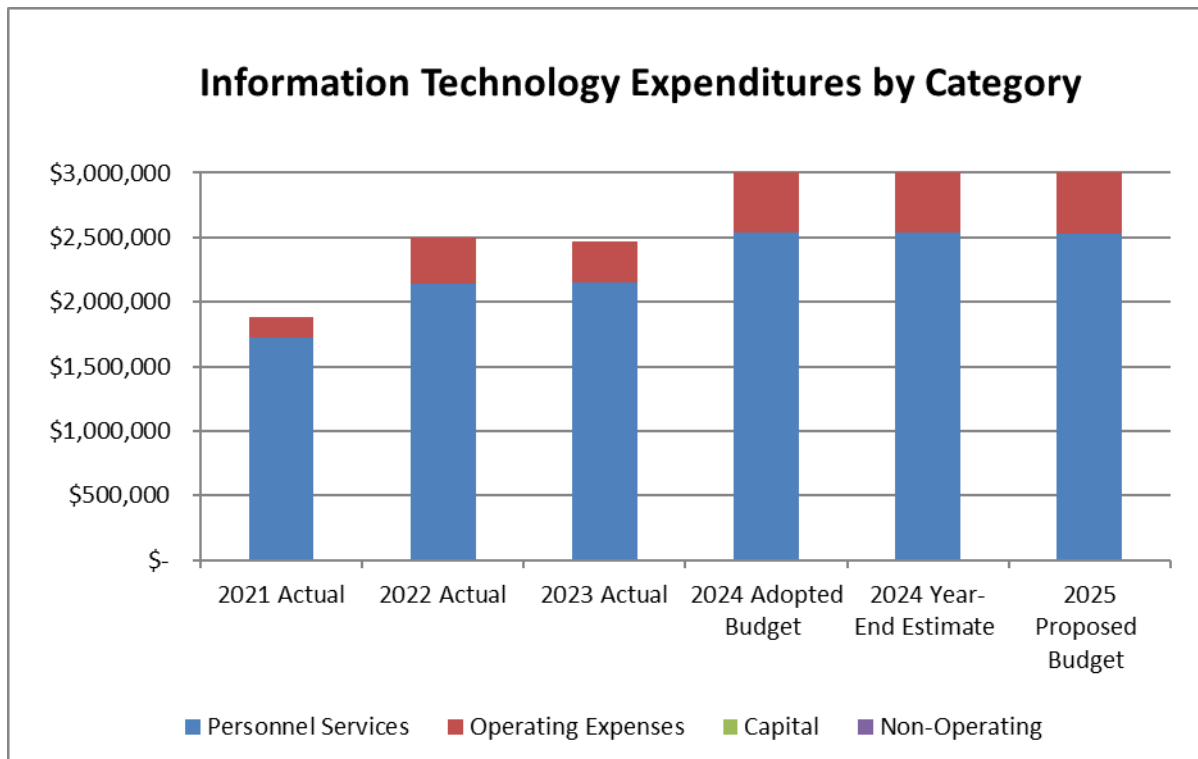
*Coordinate implementation of accessibility compliant technologies, platforms, supporting materials, and historical documents throughout City of Littleton information technology enterprise.*

## Information Technology

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Information Technology Expenditures</b>						
01-160-6010 Salary . Regular	1,375,159	1,677,902	1,628,540	1,983,919	1,983,919	1,943,914
01-160-6020 Salary . Overtime	189	88	227	520	520	520
01-160-6030 Social Security	82,539	99,634	99,141	115,781	115,781	118,570
01-160-6035 Medicare	19,961	24,272	23,551	25,756	25,756	28,187
01-160-6040 Worker's Comp. Ins.	1,482	1,463	1,186	9,109	9,109	9,109
01-160-6050 Medical	140,939	204,045	250,622	229,740	229,740	254,649
01-160-6051 Life	3,521	4,200	4,274	4,792	4,792	5,172
01-160-6052 Disability	4,086	4,906	4,966	5,290	5,290	3,173
01-160-6053 Dental	6,233	7,034	7,575	8,242	8,242	8,232
01-160-6054 Vision	1,231	1,380	1,283	1,599	1,599	1,636
01-160-6055 Short-Term Disability	340	382	380	433	433	432
01-160-6060 ICMA 401A . General Govern	87,378	111,224	129,073	154,081	154,081	155,513
01-160-6160 Unemployment Insurance	381	523	612	474	474	474
01-160-7110 Supplies Office	7,903	2,730	3,381	4,000	4,896	4,000
01-160-7285 Dues & Memberships	4,145	16,632	9,239	10,000	10,000	10,000
01-160-7350 Hardware Periphery	70,932	81,648	98,945	166,200	177,010	166,200
01-160-7420 Business Meetings	3,834	6,476	3,244	5,000	5,000	5,000
01-160-7430 Professional/Consulting Sv	65,116	177,224	173,803	170,000	221,534	270,000
01-160-7442 Personnel Recruitment	-	-	-	-	-	-
01-160-7450 Learning & Education	9,527	72,232	30,069	118,000	85,500	85,500
<b>Total Information Technology Expenditures</b>	<b>1,884,892</b>	<b>2,493,993</b>	<b>2,470,110</b>	<b>3,012,936</b>	<b>3,043,676</b>	<b>3,070,281</b>





## 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.

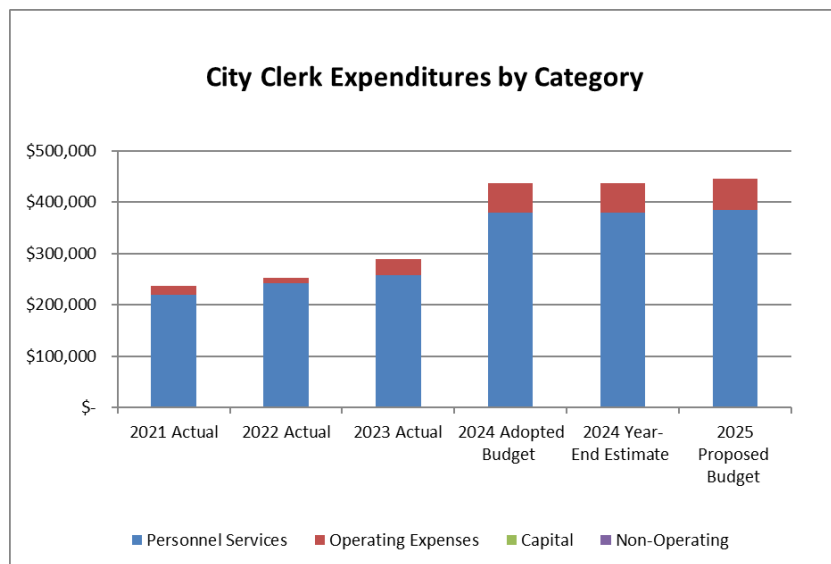
*Complete records management plan and continue records retention / digitization project.*

**City Clerk**

**Expenditures by Line Item**

**2025 Proposed Budget**

Account Number and Description		2021	2022	2023	2024	2024	2025
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>City Clerk Expenditures</b>							
01-172-6010	Salary . Regular	164,106	178,881	185,251	267,947	267,947	279,498
01-172-6020	Salary . Overtime	1,223	2,593	4,304	5,382	5,382	5,382
01-172-6030	Social Security	10,159	11,115	11,704	16,612	16,612	17,329
01-172-6035	Medicare	2,376	2,599	2,737	3,841	3,841	4,053
01-172-6040	Worker's Comp. Ins.	194	189	173	1,750	1,750	1,750
01-172-6050	Medical	29,343	31,755	36,953	58,716	58,716	51,281
01-172-6051	Life	425	474	500	701	701	758
01-172-6052	Disability	488	544	574	773	773	510
01-172-6053	Dental	1,018	1,101	1,194	1,638	1,638	1,790
01-172-6054	Vision	212	228	234	345	345	351
01-172-6055	Short-Term Disability	50	54	54	81	81	81
01-172-6060	ICMA 401A . General Govern	10,406	12,294	14,820	21,435	21,435	22,360
01-172-6160	Unemployment Insurance	48	68	82	127	127	127
01-172-7110	Supplies Office	3,177	2,988	2,624	3,500	3,500	3,500
01-172-7111	Boards & Commissions - Supplies & Mat	106	-	635	1,000	1,000	1,000
01-172-7112	Printer Supplies	112	-	-	-	-	-
01-172-7115	Non-capital Equipment	-	-	-	500	500	500
01-172-7280	Books Magazines Subscripti	-	-	-	60	60	60
01-172-7285	Dues & Memberships	631	732	913	750	750	2,000
01-172-7350	Hardware Periphery	-	-	-	1,000	1,000	1,000
01-172-7413	Filing & Recording	(413)	163	3,016	5,000	5,000	5,000
01-172-7420	Business Meetings	339	37	-	-	-	500
01-172-7430	Professional/Consulting Sv	12,045	2,594	19,987	40,000	40,000	40,000
01-172-7450	Learning & Education	920	3,188	1,538	3,500	3,500	4,500
01-172-7490	Advertising/Legal Notices	309	341	870	1,300	1,300	2,000
<b>Total City Clerk Expenditures</b>		<b>237,275</b>	<b>251,938</b>	<b>288,166</b>	<b>435,958</b>	<b>435,958</b>	<b>445,329</b>



## 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**

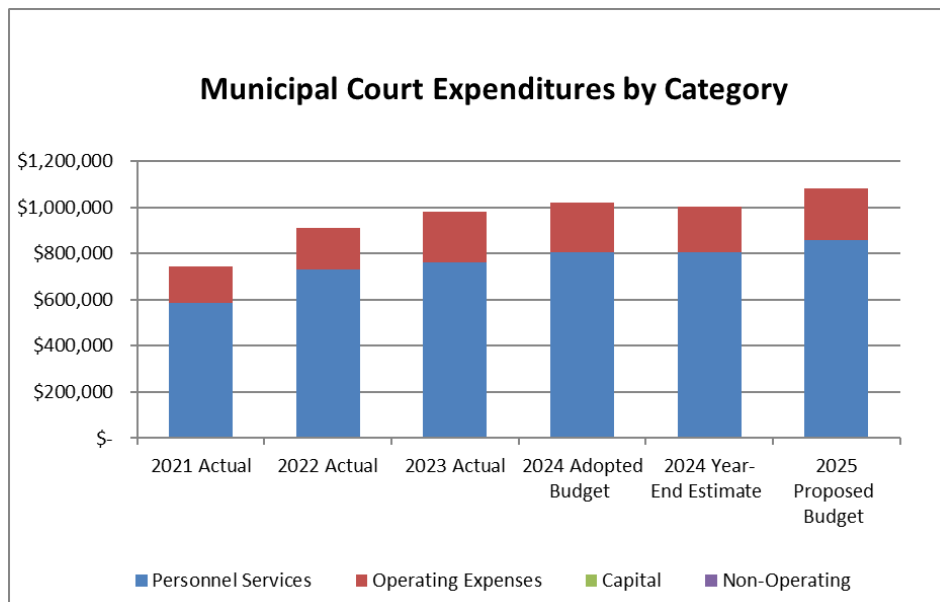
**23** Develop the restorative justice program to reduce recidivism and promote a comprehensive approach to justice for the community.

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

## Municipal Court

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Municipal Court Expenditures</b>							
01-173-6010	Salary . Regular	463,814	573,507	592,616	631,634	636,634	653,847
01-173-6020	Salary . Overtime	-	-	446	1,248	1,248	1,248
01-173-6030	Social Security	28,546	35,247	36,359	38,552	38,552	40,229
01-173-6035	Medicare	6,676	8,243	8,503	8,746	8,746	9,408
01-173-6040	Worker's Comp. Ins.	3,173	2,952	2,961	5,821	5,821	5,821
01-173-6050	Medical	52,129	70,385	74,901	70,432	70,432	98,246
01-173-6051	Life	1,001	1,373	1,597	1,297	1,297	1,514
01-173-6052	Disability	1,146	1,576	1,834	1,431	1,431	969
01-173-6053	Dental	2,586	3,094	3,339	3,303	3,303	3,870
01-173-6054	Vision	569	674	702	684	684	793
01-173-6055	Short-Term Disability	162	196	216	189	189	189
01-173-6060	ICMA 401A . General Govern	21,538	31,375	37,163	41,178	41,178	44,737
01-173-6140	ICMA . Deferred Comp	1,966	2,037	2,119	2,109	2,109	-
01-173-6160	Unemployment Insurance	190	306	326	233	233	233
01-173-7110	Supplies Office	3,381	2,421	6,455	4,100	4,100	4,100
01-173-7280	Books Magazines Subscripti	-	474	906	600	600	900
01-173-7285	Dues & Memberships	245	840	800	2,200	2,200	2,200
01-173-7350	Hardware Periphery	190	-	-	1,000	1,000	1,000
01-173-7410	Collection Fees	3,228	1,710	911	-	-	-
01-173-7419	Bank Fees	3,401	6,679	8,663	-	-	9,000
01-173-7420	Business Meetings	151	1,180	1,335	1,150	1,150	1,150
01-173-7430	Professional/Consulting Sv	91,128	102,496	126,882	146,739	146,739	147,739
01-173-7430	1243 Bailiff/Security	-	-	-	-	-	-
01-173-7433	Judicial Service Contract	20,052	23,575	13,134	37,100	25,000	37,100
01-173-7434	Defense Counsel First Appearance	35,075	33,225	45,275	-	-	-
01-173-7443	Special Legal Services	1,510	1,583	2,309	8,000	2,500	8,000
01-173-7450	Learning & Education	2,487	6,179	10,905	11,750	11,750	11,750
01-173-7461	Jury Fees	444	270	307	500	500	500
<b>Total Municipal Court Expenditures</b>		<b>744,790</b>	<b>911,595</b>	<b>980,966</b>	<b>1,019,996</b>	<b>1,007,396</b>	<b>1,084,542</b>



## 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.*

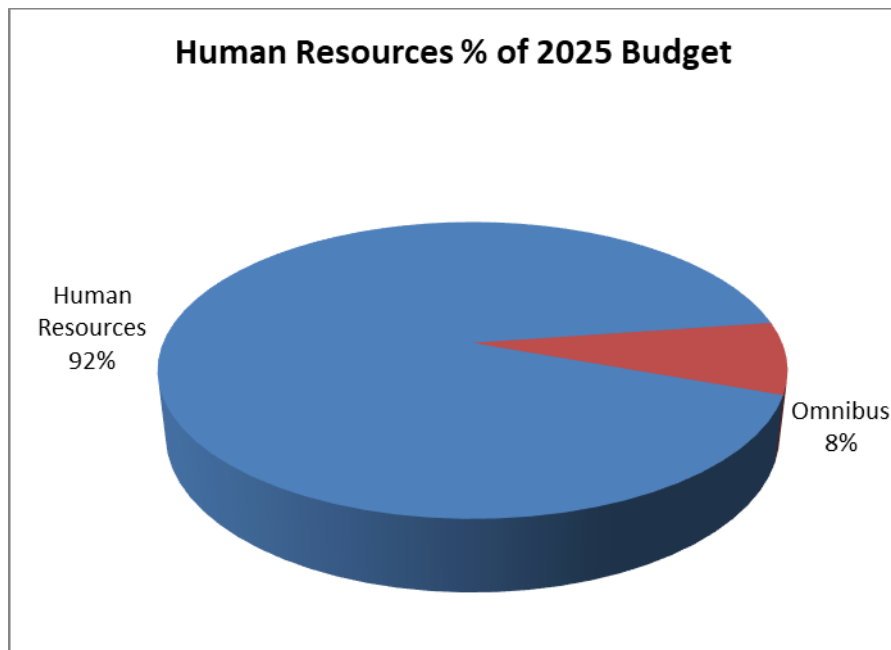
**26** Enhance online services and resources to meet emerging standards for accessibility.

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

## Human Resources Summary

### Division Budget Summary Overview

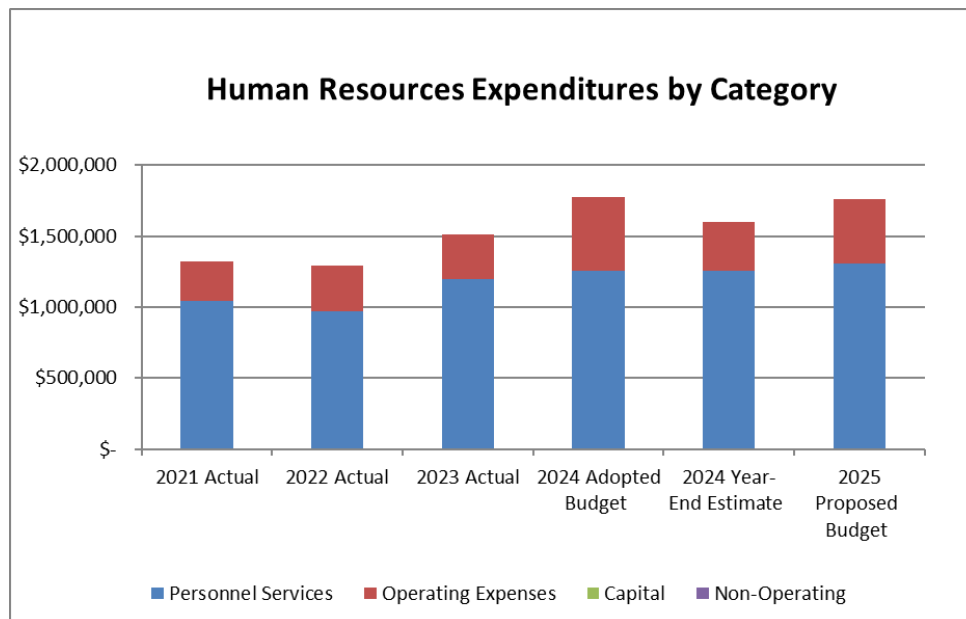
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
Human Resources	1,318,260	1,295,187	1,512,133	1,771,980	1,600,980	1,763,038
Human Resources Omnibus	112,578	100,086	162,931	150,000	150,000	150,000
Human Resources Shopping Cart	-	-	-	-	-	-
<b>Total Expenditures - Human Resources</b>	<b>1,430,837</b>	<b>1,395,273</b>	<b>1,675,064</b>	<b>1,921,980</b>	<b>1,750,980</b>	<b>1,913,038</b>



## Human Resources

### Expenditures by Line Item

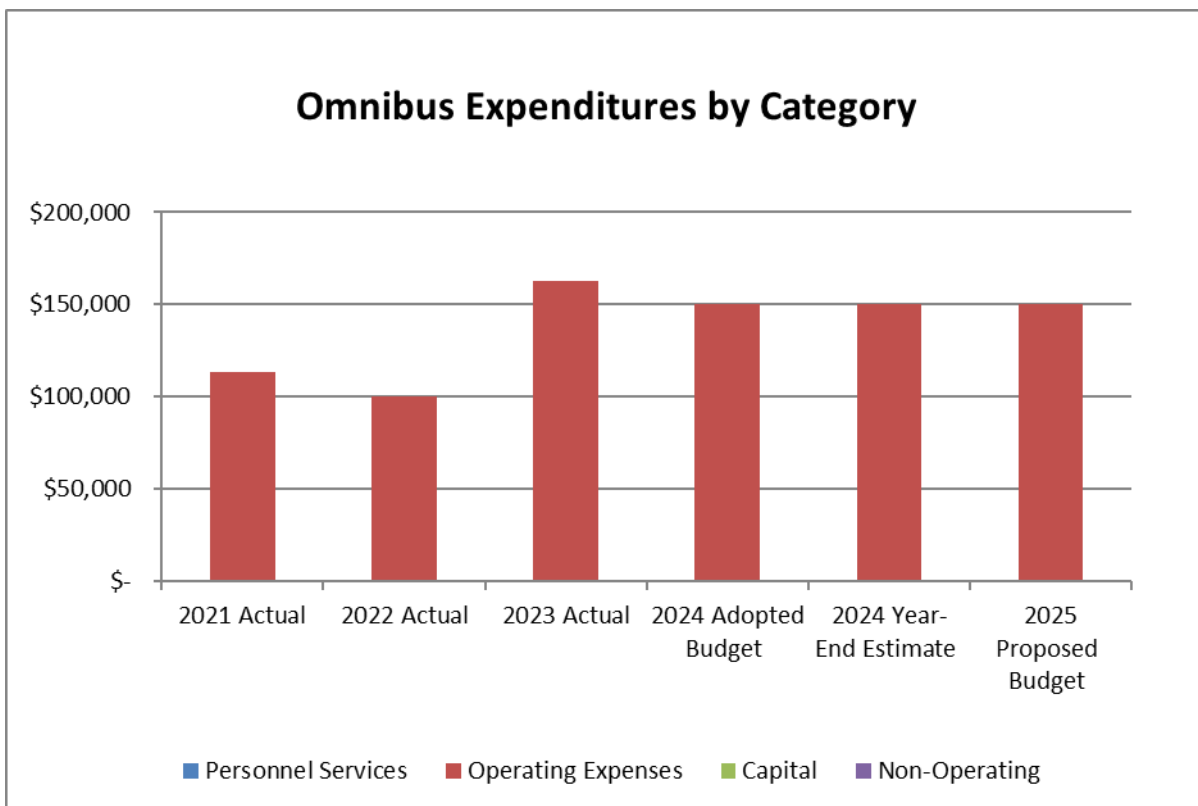
		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Human Resources Expenditures</b>							
01-174-6010	Salary . Regular	825,059	767,153	935,754	944,720	944,720	1,015,415
01-174-6020	Salary . Overtime	-	30	-	-	-	-
01-174-6030	Social Security	49,447	47,014	56,489	58,781	58,781	61,143
01-174-6035	Medicare	12,041	11,083	13,634	12,858	12,858	14,226
01-174-6040	Worker's Comp. Ins.	966	881	964	2,479	2,479	2,479
01-174-6050	Medical	97,103	83,030	106,740	109,271	109,271	119,154
01-174-6051	Life	2,065	1,829	2,342	2,763	2,763	2,664
01-174-6052	Disability	2,376	2,118	2,713	2,618	2,618	1,592
01-174-6053	Dental	3,889	3,385	3,645	4,516	4,516	4,265
01-174-6054	Vision	857	745	644	912	912	760
01-174-6055	Short-Term Disability	208	182	222	270	270	230
01-174-6060	ICMA 401K . General Govern	50,954	49,134	71,654	115,914	115,914	81,233
01-174-6141	ICMA 457 Match 2%	-	6	-	-	-	-
01-174-6160	Unemployment Insurance	270	375	369	248	248	248
01-174-7110	Supplies Office	3,322	7,495	4,188	5,000	5,000	5,000
01-174-7115	Non-Capital Equipment	11	-	-	-	-	-
01-174-7280	Books Magazines Subscripti	369	450	50	480	480	480
01-174-7285	Dues & Memberships	7,460	7,263	11,384	25,000	14,000	25,000
01-174-7420	Business Meetings	5,554	6,285	3,647	5,000	5,000	23,000
01-174-7430	Professional/Consulting Sv	144,739	63,744	99,170	275,000	130,000	200,000
01-174-7434	General Govt. Training	32,243	69,830	42,801	57,000	57,000	57,000
01-174-7440	1169 Phys. Exams . Other	10,018	10,034	14,927	15,000	15,000	15,000
01-174-7442	Personnel Recruitment	4,049	56,711	30,337	50,000	35,000	50,000
01-174-7450	Learning & Education	5,476	13,507	2,205	13,000	13,000	13,000
01-174-7460	Safety Committee	15,663	29,111	26,881	22,500	22,500	22,500
01-174-7462	Employee Recognition	43,899	63,791	81,344	48,650	48,650	48,650
01-174-7490	Advertising	189	-	32	-	-	-
01-174-7620	FF Heart & Circ Benefit	32	-	-	-	-	-
<b>Total Human Resources Expenditures</b>		<b>1,318,260</b>	<b>1,295,187</b>	<b>1,512,133</b>	<b>1,771,980</b>	<b>1,600,980</b>	<b>1,763,038</b>



## Human Resources – Omnibus

### Expenditures by Line Item

Account Number and Description	2025 Proposed Budget			2024	2024	2025
	2021 Actual	2022 Actual	2023 Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Human Resources - Omnibus Expenditures</b>						
01-176-6060 ICMA 401A . General Govern	(566)	-	-	-	-	-
01-176-7430 Professional & Consulting	113,143	100,086	162,931	150,000	150,000	150,000
<i>Total Human Resources - Omnibus Expenditures</i>	<i>112,578</i>	<i>100,086</i>	<i>162,931</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>





## 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.*

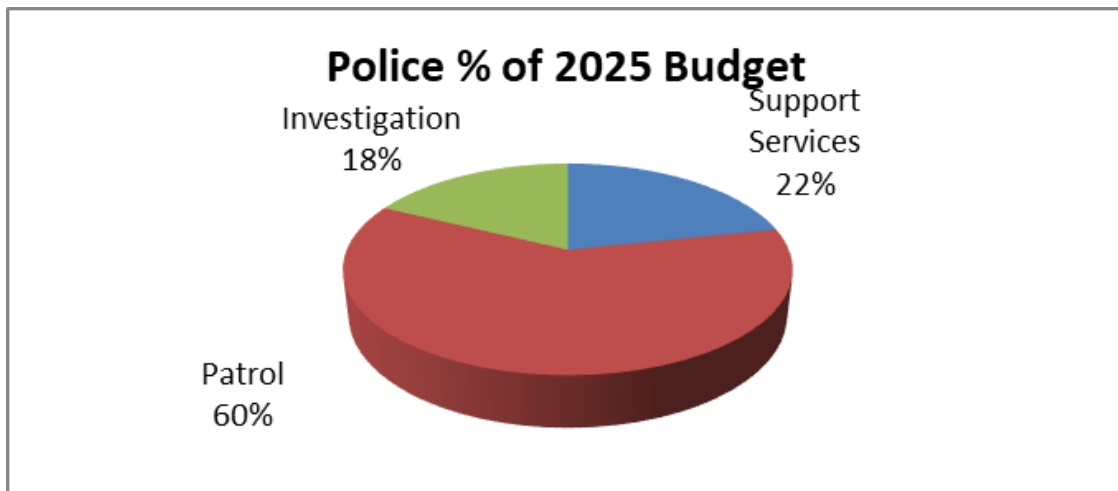
**21** Implement emergency management program in partnership with Arapahoe County, including plans, system, and staff to ensure continuity of operations.

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

## Police Budget Summary Overview

### Division Budget Summary Overview

Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
Police Support Services	3,272,533	3,531,829	3,768,915	4,692,437	4,815,369	4,435,485
Police Patrol	8,922,196	9,654,807	10,266,298	11,518,410	11,518,410	12,358,738
Police Investigation	2,666,224	2,981,062	3,275,371	3,331,621	3,331,621	3,623,891
<b>Total Expenditures - Police</b>	<b>14,860,954</b>	<b>16,167,698</b>	<b>17,310,584</b>	<b>19,542,468</b>	<b>19,665,400</b>	<b>20,418,114</b>

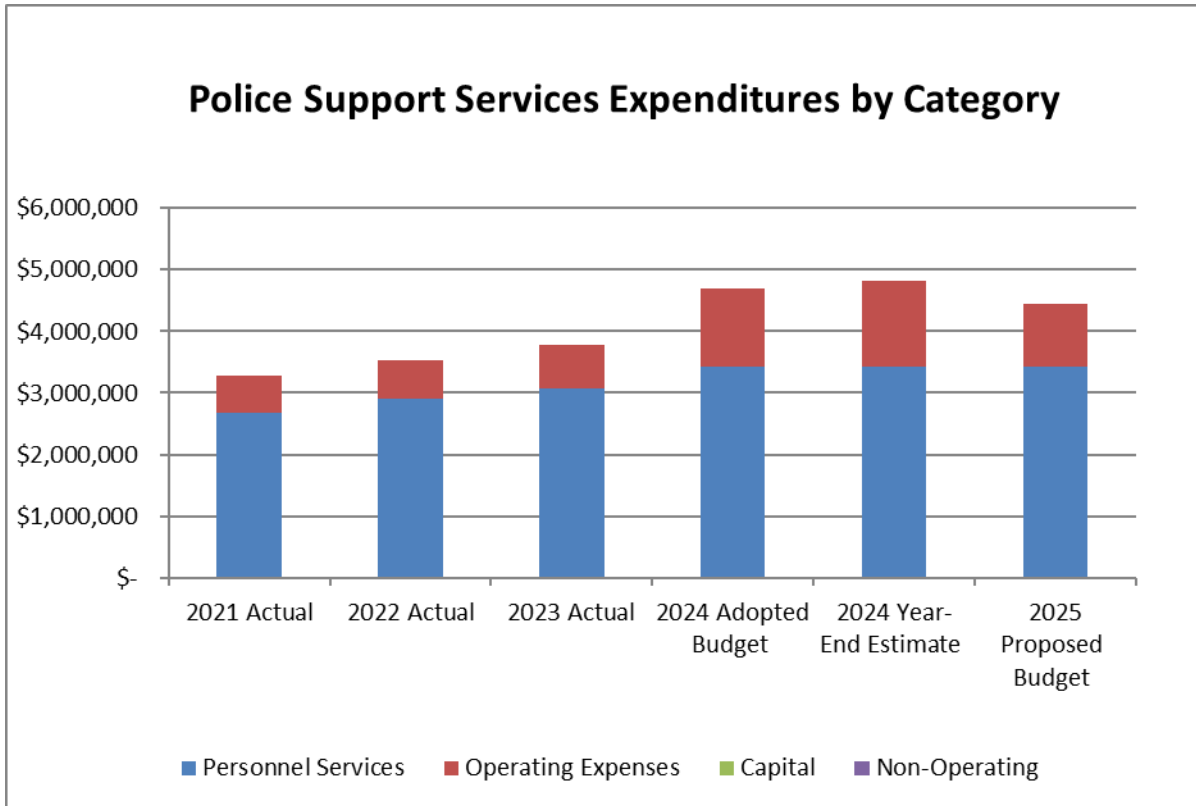


**Police – Support Services**

**Expenditures by Line Item**

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Police - Support Services Expenditures</b>							
01-201-6010	Salary . Regular	1,913,928	2,099,653	2,100,654	2,300,280	2,300,280	2,373,474
01-201-6015	Field Training Officer Pay	8,355	1,114	3,601	7,686	7,686	7,686
01-201-6020	Salary . Overtime	41,658	62,639	83,862	113,687	113,687	113,687
01-201-6021	Extra Duty Overtime Pay	11,702	4,968	988	8,886	8,886	8,886
01-201-6022	Special Events Overtime	2,251	940	1,136	-	-	-
01-201-6025	Court Time Allowance	-	143	-	-	-	-
01-201-6030	Social Security	93,563	104,546	115,614	118,051	118,051	133,106
01-201-6035	Medicare	28,659	31,394	31,720	39,301	39,301	34,379
01-201-6040	Worker's Comp. Ins.	18,100	18,200	13,531	24,386	24,386	-
01-201-6050	Medical	318,347	337,072	424,368	433,044	433,044	409,561
01-201-6051	Life	4,999	5,369	5,442	6,316	6,316	6,227
01-201-6052	Disability	14,269	14,039	8,345	18,602	18,602	3,963
01-201-6053	Dental	13,361	13,344	14,632	16,224	16,224	14,792
01-201-6054	Vision	2,833	2,886	3,002	3,480	3,480	3,156
01-201-6055	Short-Term Disability	693	699	703	825	825	729
01-201-6060	ICMA 401A . General Govern	95,429	119,747	143,523	197,741	197,741	171,750
01-201-6061	ICMA 401A . Police	8,925	10,622	113	15,653	15,653	27,078
01-201-6100	Uniform Cleaning Allowance	45,583	46,968	45,998	48,606	48,606	52,800
01-201-6130	Educational Benefits	-	-	-	-	-	-
01-201-6140	ICMA Deferred Comp	1,550	2,598	2,315	1,958	1,958	-
01-201-6141	ICMA 457 Match 2%	-	-	-	3,167	3,167	3,167
01-201-6150	Uniforms	1,800	1,800	61,400	68,075	68,075	68,075
01-201-6160	Unemployment Insurance	741	946	1,207	901	901	901
01-201-6190	Police Retirement - FPPA	40,780	35,278	7,635	-	-	-
	Personnel Changes (incl. IT related)	-	-	-	-	-	-
01-201-7110	Supplies Office	7,316	12,285	16,153	10,000	14,000	14,000
01-201-7112	Printer Supplies	-	-	-	-	-	-
01-201-7115	Non-Capital Equipment	357	10,432	5,055	5,000	5,000	5,000
01-201-7280	Books Magazines Subscripti	6,179	12,497	1,523	5,000	1,500	1,500
01-201-7285	Dues & Memberships	3,683	4,650	5,553	5,000	5,000	5,000
01-201-7300	Supplies Other Special	141,107	140,141	162,098	150,000	215,000	195,000
01-201-7350	Hardware Periphery	17	-	-	-	-	-
01-201-7419	Bank Fees	-	89	119	-	-	-
01-201-7420	Business Meetings	4,323	5,476	3,668	3,500	3,500	3,500
01-201-7430	Professional/Consulting Sv	226,663	222,738	259,414	500,568	510,000	500,568
01-201-7433	Humane Services Contract	63,000	64,000	64,000	64,000	65,000	65,000
01-201-7442	Personnel Recruitment	23,168	1,200	11,703	20,000	10,000	10,000
01-201-7446	Uniforms	48,262	53,794	50,986	60,000	100,000	60,000
01-201-7450	Learning & Education	72,487	80,451	93,503	100,000	125,000	120,000
01-201-7451	Duty Travel	3,677	3,993	5,834	5,000	2,000	5,000
01-201-7510	Rentals	870	-	-	-	-	-
01-201-7553	Vehicle Fuel	-	-	50	-	-	-
01-201-7560	Radio Maintenance	560	(718)	18,587	15,000	10,000	15,000
01-201-7570	Other Equipment Maint.	1,014	5,837	881	322,500	322,500	2,500
01-201-7700	Other Charges	2,325	-	-	-	-	-
<b>Total Police - Support Services Expenditures</b>		<b>3,272,533</b>	<b>3,531,829</b>	<b>3,768,915</b>	<b>4,692,437</b>	<b>4,815,369</b>	<b>4,435,485</b>

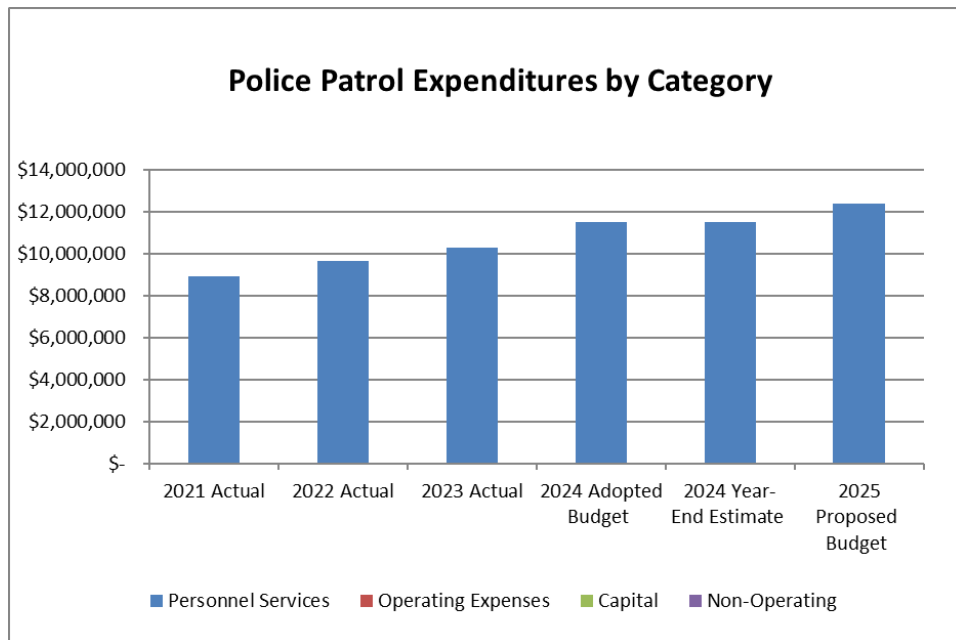
**Police – Support Services (Continued)**



**Police – Patrol**

**Expenditures by Line Item**

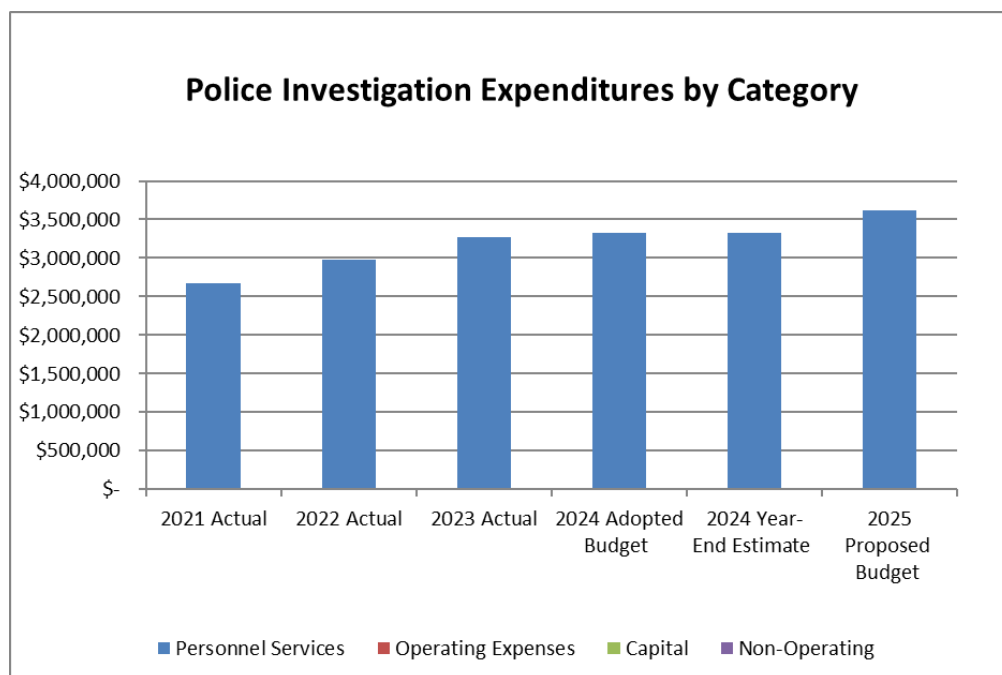
Account Number and Description	2025 Proposed Budget			2024	2024	2025	
	2021 Actual	2022 Actual	2023 Actual	Adopted Budget	Year-End Estimate	Proposed Budget	
<b>Police - Patrol Expenditures</b>							
01-203-6010	Salary . Regular	6,177,695	6,701,938	6,949,117	8,228,052	8,228,052	8,737,710
01-203-6015	Field Training Officer Pay	14,693	17,088	16,991	16,628	16,628	16,628
01-203-6020	Salary . Overtime	315,784	279,641	392,698	269,655	269,655	350,000
01-203-6021	Extra Duty Overtime	251,077	145,865	204,009	145,913	145,913	145,913
01-203-6022	Special Events Overtime	32,219	35,311	36,267	53,550	53,550	53,550
01-203-6025	Court Time Allowance	9,599	14,654	19,667	23,279	23,279	23,279
01-203-6030	Social Security	16,150	21,551	11,601	7,799	7,799	14,234
01-203-6035	Medicare	99,361	104,615	111,336	115,542	115,542	121,374
01-203-6040	Worker's Comp. Ins.	204,038	197,735	213,870	237,757	237,757	237,757
01-203-6050	Medical	901,155	1,055,343	1,220,272	1,214,000	1,214,000	1,258,953
01-203-6051	Life	16,075	17,506	18,776	20,491	20,491	22,828
01-203-6052	Disability	162,821	192,590	219,263	175,308	175,308	256,954
01-203-6053	Dental	32,224	33,671	35,674	38,986	38,986	40,086
01-203-6054	Vision	6,673	7,109	7,015	8,115	8,115	7,948
01-203-6055	Short-Term Disability	1,704	1,765	1,728	1,731	1,731	1,944
01-203-6060	ICMA 401A . General Govern	62,442	257,242	295,568	-	-	10,701
01-203-6061	ICMA 401A . Police	179,973	85,935	1,612	880,420	880,420	977,697
01-203-6141	ICMA 457 Match 2%	-	-	-	38,269	38,269	38,269
01-203-6142	Retirement Health Savings	-	-	-	40,000	40,000	40,000
01-203-6150	Uniforms	45,966	42,900	-	-	-	-
01-203-6160	Unemployment Insurance	1,920	2,372	2,761	2,915	2,915	2,915
01-203-7300	Supplies Other Special	-	-	80	-	-	-
01-203-7430	Professional/Consulting Svcs	-	-	1,533	-	-	-
01-203-7450	Learning & Education	-	-	38	-	-	-
01-203-6190	Police Retirement - FPPA	390,628	439,975	506,424	-	-	-
<b>Total Police - Patrol Expenditures</b>		<b>8,922,196</b>	<b>9,654,807</b>	<b>10,266,298</b>	<b>11,518,410</b>	<b>11,518,410</b>	<b>12,358,738</b>



## Police – Investigations

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Police - Investigation Expenditures</b>							
01-204-6010	Salary . Regular	1,773,374	2,005,883	2,182,289	2,411,324	2,411,324	2,550,482
01-204-6015	Field Training Officer Pay	-	552	-	1,109	1,109	1,109
01-204-6020	Salary . Overtime	160,949	159,960	170,562	94,278	94,278	140,000
01-204-6021	Extra Duty Overtime	40,719	28,124	18,949	6,340	6,340	6,340
01-204-6022	Special Events Overtime	7,845	8,321	11,254	10,710	10,710	10,710
01-204-6025	Court Time Allowance	611	1,825	2,570	2,772	2,772	2,772
01-204-6030	Social Security	17,279	21,963	27,730	19,104	19,104	31,484
01-204-6035	Medicare	29,049	32,246	35,046	32,678	32,678	35,687
01-204-6040	Worker's Comp. Ins.	58,248	58,967	64,558	65,383	65,383	65,383
01-204-6050	Medical	308,237	331,800	370,823	373,803	373,803	404,751
01-204-6051	Life	4,683	5,223	5,666	6,517	6,517	6,909
01-204-6052	Disability	45,296	54,094	61,036	54,422	54,422	67,251
01-204-6053	Dental	9,142	9,306	11,246	11,827	11,827	12,348
01-204-6054	Vision	1,936	2,065	2,241	2,212	2,212	2,454
01-204-6055	Short-Term Disability	460	490	526	460	460	567
01-204-6060	ICMA 401A . General Govern	26,067	61,820	72,729	-	-	38,785
01-204-6061	ICMA 401A . Police	22,630	16,705	290	230,310	230,310	238,487
01-204-6130	Educational Benefits	2,224	1,948	2,244	-	-	-
01-204-6141	ICMA 457 Match 2%	-	-	-	7,341	7,341	7,341
01-204-6144	Police Retirement	-	-	40,000	-	-	-
01-204-6150	Uniforms	13,500	14,000	-	-	-	-
01-204-6160	Unemployment Insurance	466	609	771	1,031	1,031	1,031
01-204-6190	Police Retirement - FPPA	143,509	165,161	194,841	-	-	-
<b>Total Police - Investigation Expenditures</b>		<b>2,666,224</b>	<b>2,981,062</b>	<b>3,275,371</b>	<b>3,331,621</b>	<b>3,331,621</b>	<b>3,623,891</b>



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## 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.*

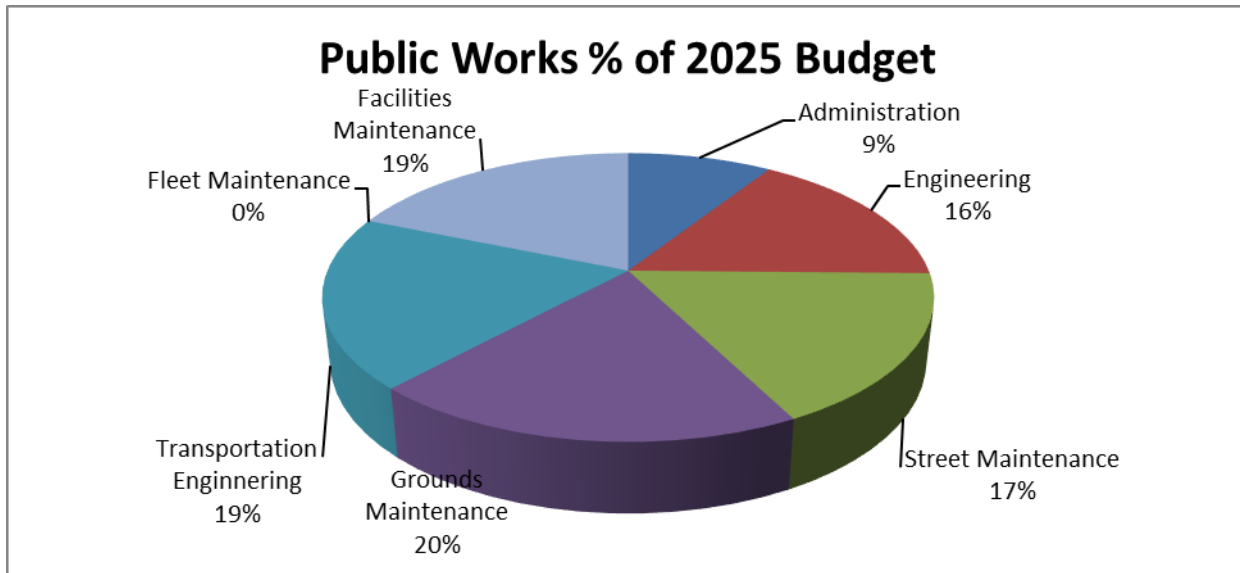
**28** Utilize developed asset inventory to assess risk and long-term capital planning for city infrastructure.

*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 Budget Summary Overview

### Division Budget Summary Overview

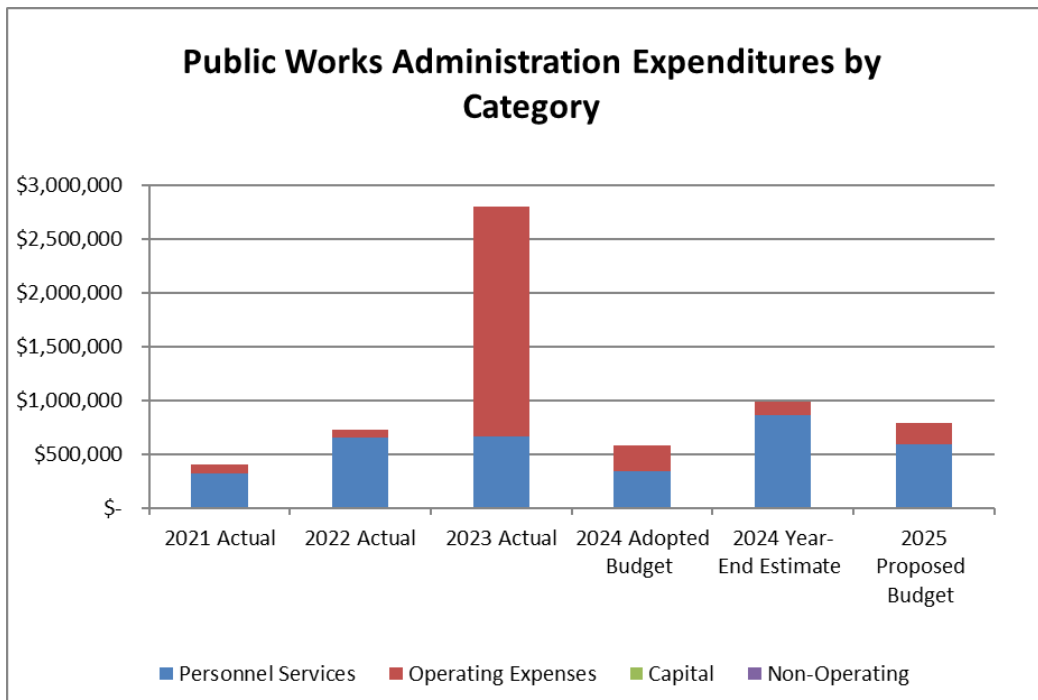
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
Public Works Administration	400,582	721,520	2,804,022	578,082	985,113	783,926
Public Works Engineering	1,181,125	1,413,267	1,590,213	1,785,448	1,625,724	1,387,153
Public Works Street Maintenance	1,016,868	1,237,582	1,423,113	1,503,238	1,434,838	1,470,857
Public Works Grounds Maintenance	747,090	1,034,709	1,376,908	1,601,626	1,601,626	1,678,255
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	1,132,510	1,251,009	-	-	-	-
Public Works Facilities Maintenance	1,787,213	1,354,950	1,461,164	1,652,311	1,417,012	1,611,558
<b>Total Expenditures - Public Works</b>	<b>7,538,706</b>	<b>8,082,188</b>	<b>9,908,097</b>	<b>8,504,278</b>	<b>8,294,744</b>	<b>8,589,570</b>



## Public Works - Administration

### Expenditures by Line Item

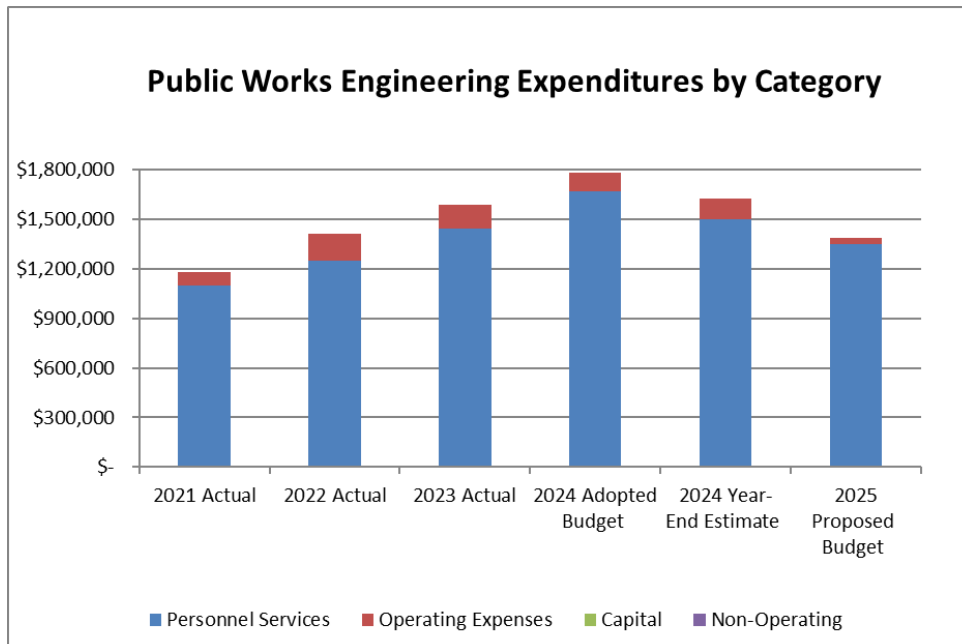
		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Public Works - Administration Expenditures</b>							
01-300-6010	Salary . Regular	250,729	500,541	515,583	153,137	676,198	456,174
01-300-6020	Salary . Overtime	365	541	-	3,120	3,120	3,120
01-300-6030	Social Security	12,739	28,396	29,630	44,222	44,222	24,760
01-300-6035	Medicare	3,624	7,237	7,428	7,827	7,827	6,349
01-300-6040	Worker's Comp. Ins.	3,513	7,667	6,664	19,541	19,541	19,541
01-300-6050	Medical	28,832	63,888	56,835	64,290	64,290	52,042
01-300-6051	Life	626	1,288	1,295	1,432	1,432	1,172
01-300-6052	Disability	756	1,546	1,578	1,582	1,582	705
01-300-6053	Dental	1,101	1,884	2,110	2,563	2,563	1,897
01-300-6054	Vision	228	389	414	537	537	372
01-300-6055	Short-Term Disability	54	97	95	127	127	86
01-300-6060	ICMA 401A . General Govern	16,096	35,038	40,756	38,085	38,085	25,589
01-300-6150	Uniforms	-	85	-	-	-	-
01-300-6160	Unemployment Insurance	54	136	172	2,819	2,819	2,819
01-300-7110	Supplies Office	1,519	2,291	600	2,500	2,500	2,500
01-300-7112	Printer Supplies	15	-	-	-	-	-
01-300-7115	Non-Capital Equipment	-	222	-	-	-	-
01-300-7280	Books Magazines Subscripti	144	138	-	200	200	200
01-300-7285	Dues & Memberships	1,565	2,545	3,416	2,300	2,300	2,300
01-300-7300	Supplies Other Special	-	639	321	1,000	1,000	1,000
01-300-7360	Software Maintenance	-	-	-	-	-	-
01-300-7420	Business Meetings	1,284	1,376	3,305	2,000	2,000	2,500
01-300-7430	Professional/Consulting Sv	75,859	58,067	2,132,170	225,000	108,970	175,000
01-300-7446	Uniforms	155	2,741	217	1,800	1,800	1,800
01-300-7450	Learning & Education	1,324	4,768	1,434	4,000	4,000	4,000
<b>Total Public Works - Administration Expenditures</b>		<b>400,582</b>	<b>721,520</b>	<b>2,804,022</b>	<b>578,082</b>	<b>985,113</b>	<b>783,926</b>



## Public Works - Engineering

### Expenditures by Line Item

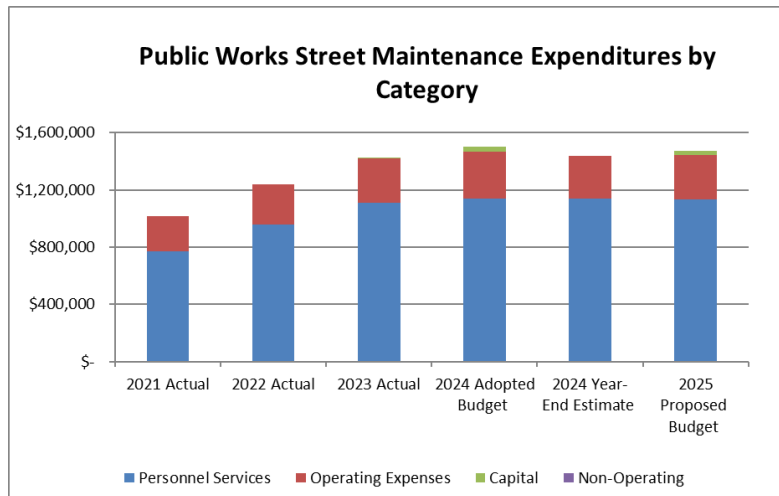
		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Public Works - Engineering Expenditures</b>							
01-301-6010	Salary . Regular	865,863	942,166	1,043,103	1,272,752	1,100,950	952,256
01-301-6020	Salary . Overtime	1,056	23,802	46,774	31,200	31,200	31,200
01-301-6022	Special Event Overtime	-	812	3,247	-	-	-
01-301-6030	Social Security	53,830	59,504	72,046	78,878	78,878	59,413
01-301-6035	Medicare	12,590	14,032	16,713	18,027	18,027	13,895
01-301-6040	Worker's Comp. Ins.	11,647	11,894	14,628	23,216	23,216	23,216
01-301-6050	Medical	99,380	123,957	158,220	146,707	146,707	179,236
01-301-6051	Life	1,902	2,246	2,148	3,089	3,089	2,586
01-301-6052	Disability	2,182	2,578	2,569	3,410	3,410	1,595
01-301-6053	Dental	3,785	4,123	4,802	6,297	6,297	4,951
01-301-6054	Vision	845	841	(374)	1,319	1,319	1,110
01-301-6055	Short-Term Disability	202	225	(414)	311	311	257
01-301-6060	ICMA 401A . General Govern	47,657	59,148	77,225	82,766	82,766	76,662
01-301-6150	Uniforms	269	887	727	1,000	1,000	1,000
01-301-6160	Unemployment Insurance	326	459	199	476	476	476
01-301-7110	Supplies Office	1,011	2,850	1,657	3,300	3,300	3,700
01-301-7112	Printer Supplies	35	-	-	-	-	-
01-301-7270	Small Tools	1,320	873	359	1,500	1,500	1,500
01-301-7280	Books Magazines Subscripti	-	462	-	200	200	200
01-301-7285	Dues & Memberships	3,174	3,653	2,482	3,700	3,700	3,700
01-301-7350	Hardware Periphery	608	4,325	2,598	5,000	7,000	6,000
01-301-7420	Business Meetings	933	548	696	800	800	800
01-301-7430	Professional/Consulting Sv	64,248	141,897	121,987	85,000	95,078	10,000
01-301-7446	Uniforms	1,807	2,280	1,281	3,500	3,500	3,400
01-301-7450	Learning & Education	6,454	9,706	17,540	13,000	13,000	10,000
<b>Total Public Works - Engineering Expenditures</b>		<b>1,181,125</b>	<b>1,413,267</b>	<b>1,590,213</b>	<b>1,785,448</b>	<b>1,625,724</b>	<b>1,387,153</b>



**Public Works – Street Maintenance**

**Expenditures by Line Item**

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Public Works - Street Maintenance Expenditures</b>							
01-302-6010	Salary . Regular	529,262	628,627	747,626	746,963	746,963	759,034
01-302-6020	Salary . Overtime	26,078	46,560	36,494	46,845	46,845	46,845
01-302-6022	Special Event Overtime	5,023	5,441	4,347	-	-	-
01-302-6030	Social Security	34,911	41,959	49,490	46,311	46,311	47,060
01-302-6035	Medicare	8,165	9,809	11,574	9,270	9,270	11,006
01-302-6040	Worker's Comp. Ins.	23,331	27,377	31,515	48,172	48,172	48,172
01-302-6050	Medical	99,976	146,356	155,187	174,412	174,412	148,052
01-302-6051	Life	1,340	1,617	1,991	1,623	1,623	2,057
01-302-6052	Disability	1,514	1,827	2,285	1,792	1,792	1,374
01-302-6053	Dental	4,136	5,148	5,085	4,954	4,954	5,250
01-302-6054	Vision	889	1,109	1,030	1,026	1,026	1,052
01-302-6055	Short-Term Disability	219	266	280	243	243	270
01-302-6060	ICMA 401A General Government	32,945	42,791	59,159	58,865	58,865	60,723
01-302-6150	Uniforms	212	250	522	1,200	1,200	1,200
01-302-6160	Unemployment Insurance	271	359	477	262	262	262
01-302-7110	Supplies Office	598	1,265	1,436	1,200	1,200	1,200
01-302-7115	Non-Capital Equipment	-	-	1,466	3,000	3,000	3,000
01-302-7160	Sand & Gravel	2,000	3,440	11,477	2,000	2,000	12,000
01-302-7190	Supplies Snow/Ice Removal	152,332	161,065	180,711	177,000	177,000	177,000
01-302-7270	Small Tools	1,924	3,531	3,664	4,000	4,000	4,000
01-302-7285	Dues & Memberships	490	1,145	1,097	450	450	450
01-302-7300	Supplies Other Special	2,068	5,539	5,051	4,000	4,000	4,000
01-302-7350	Hardware Maintenance	1,217	1,086	2,777	-	-	-
01-302-7420	Business Meetings	1,122	2,069	1,474	2,700	2,700	3,700
01-302-7430	Professional/Consulting Svcs	57,674	66,748	73,534	62,800	62,800	77,800
01-302-7442	Personnel Recruitment	2,337	-	-	-	-	-
01-302-7446	Uniforms	7,462	15,845	9,286	9,750	9,750	9,750
01-302-7450	Learning & Education	3,000	6,305	9,125	5,500	5,500	9,100
01-302-7461	In House Curb, Gutter, Sidewlk	8,874	1,864	3,924	22,800	10,000	-
01-302-7510	Rentals	7,500	8,182	10,170	7,500	10,500	10,100
01-302-7570	Other Equipment Maint.	-	-	-	20,600	-	-
01-302-7860	Other Equipment	-	-	857	38,000	-	26,400
<b>Total Public Works - Street Maintenance Expenditures</b>		<b>1,016,868</b>	<b>1,237,582</b>	<b>1,423,113</b>	<b>1,503,238</b>	<b>1,434,838</b>	<b>1,470,857</b>

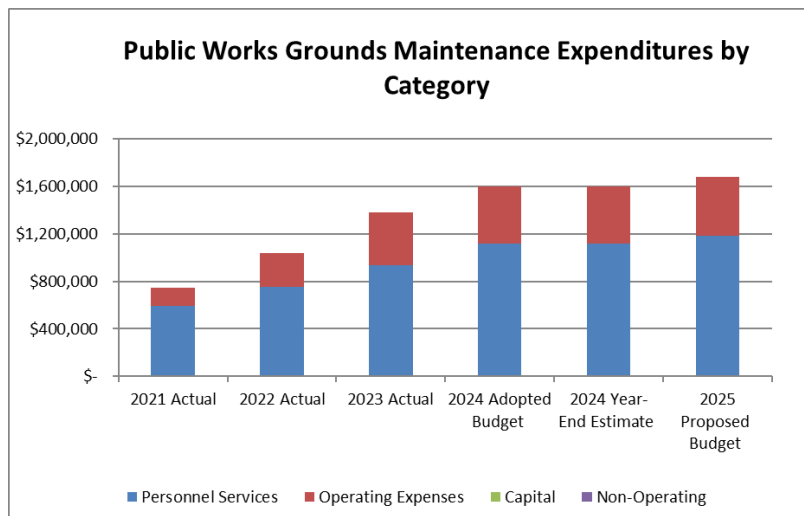




## Public Works – Grounds Maintenance

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Public Works - Grounds Maintenance Expenditures</b>							
01-303-6010	Salary . Regular	395,999	517,961	669,315	787,277	787,277	868,756
01-303-6020	Salary . Overtime	9,407	14,466	5,828	16,128	16,128	16,128
01-303-6022	Special Event Overtime	6,792	2,777	3,016	-	-	-
01-303-6030	Social Security	31,396	38,828	48,397	48,810	48,810	51,643
01-303-6035	Medicare	7,343	9,081	11,319	10,409	10,409	12,078
01-303-6040	Worker's Comp. Ins.	12,388	13,775	17,438	25,848	25,848	25,848
01-303-6050	Medical	91,185	105,212	109,947	151,852	151,852	130,856
01-303-6051	Life	1,233	1,513	2,017	1,873	1,873	2,132
01-303-6052	Disability	1,410	1,737	2,316	2,380	2,380	1,425
01-303-6053	Dental	3,938	4,522	5,712	6,041	6,041	5,920
01-303-6054	Vision	863	1,003	1,197	1,256	1,256	1,227
01-303-6055	Short-Term Disability	211	237	298	297	297	284
01-303-6060	ICMA 401A General Government	29,745	38,793	57,673	62,937	62,937	62,941
01-303-6150	Uniforms	865	1,063	799	1,500	1,500	1,500
01-303-6160	Unemployment Insurance	358	434	561	438	438	438
01-303-7110	Supplies Office	350	286	669	800	800	800
01-303-7115	Non-Capital Equipment	-	-	4,515	-	-	-
01-303-7230	Grounds Maint Materials	44,645	34,599	33,661	30,000	30,000	30,000
01-303-7231	Irrigation	-	35,817	43,686	35,000	35,000	35,000
01-303-7232	Horticulture Program	-	14,089	18,778	25,000	25,000	32,500
01-303-7270	Small Tools	2,797	292	-	-	-	-
01-303-7285	Dues & Memberships	1,147	496	1,867	2,500	2,500	2,500
01-303-7350	Hardware Periphery	1,834	1,306	3,866	3,000	3,000	3,000
01-303-7420	Business Meetings	687	899	1,221	1,000	1,000	1,000
01-303-7430	Professional/Consulting Svcs	70,846	126,167	274,329	303,000	303,000	333,000
01-303-7433	SPP Maintenance Contract	-	27,592	-	25,000	25,000	-
01-303-7446	Uniforms	4,911	4,393	4,267	5,480	5,480	5,480
01-303-7450	Learning & Education	3,001	3,918	16,915	7,300	7,300	7,300
01-303-7461	Community Gardens	3,384	7,472	5,289	8,000	8,000	8,000
01-303-7510	Rentals	1,500	1,217	2,339	1,500	1,500	1,500
01-303-7581	Fence/Wall Maintenance	3,944	7,440	4,892	7,000	7,000	7,000
01-303-7743	Tree Planting Maintenance	14,912	17,326	24,782	30,000	30,000	30,000
<b>Total Public Works - Grounds Maintenance Expenditures</b>		<b>747,090</b>	<b>1,034,709</b>	<b>1,376,908</b>	<b>1,601,626</b>	<b>1,601,626</b>	<b>1,678,255</b>

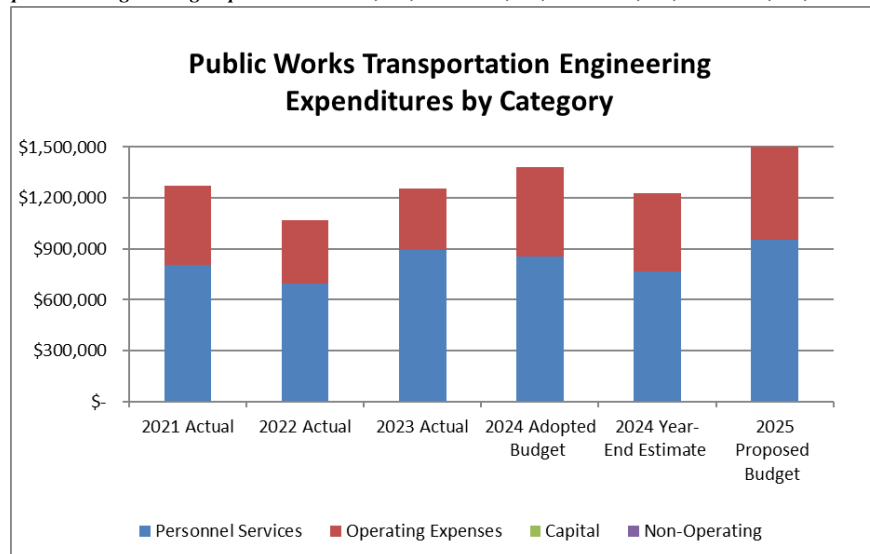


## Public Works – Transportation Engineering

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Public Works - Transportation Engineering Expenditures</b>						
01-304-6010 Salary . Regular	601,464	510,096	657,648	610,043	522,957	691,961
01-304-6020 Salary . Overtime	8,469	8,107	7,009	11,440	11,440	11,440
01-304-6030 Social Security	37,357	31,779	40,948	37,823	37,823	43,091
01-304-6035 Medicare	8,737	7,432	9,577	8,468	8,468	10,078
01-304-6040 Worker's Comp. Ins.	16,791	13,733	15,824	28,565	28,565	28,565
01-304-6050 Medical	86,189	81,134	99,491	101,679	101,679	104,277
01-304-6051 Life	1,536	1,410	1,763	1,541	1,541	1,883
01-304-6052 Disability	1,763	1,618	2,024	1,702	1,702	1,235
01-304-6053 Dental	3,045	2,628	3,399	3,027	3,027	3,399
01-304-6054 Vision	675	463	585	627	627	701
01-304-6055 Short-Term Disability	184	163	189	176	176	189
01-304-6060 ICMA 401A . General Govern	36,924	35,643	52,612	48,681	48,681	55,601
01-304-6150 Uniforms	116	371	300	450	450	450
01-304-6160 Unemployment Insurance	190	245	286	251	251	251
01-304-7110 Supplies Office	240	233	111	1,000	1,000	1,000
01-304-7112 Printer Supplies	10	-	-	-	-	-
01-304-7200 Traffic Lane Marking	31,835	54,909	32,431	63,800	63,800	63,800
01-304-7210 Traffic & Street Signs	38,409	38,339	49,151	52,000	52,000	55,000
01-304-7240 Traffic Signal Maintenance & Supplies	77,712	78,910	96,969	84,000	84,000	100,000
01-304-7270 Small Tools	1,762	2,008	2,671	2,400	2,400	3,000
01-304-7285 Dues & Memberships	2,368	2,595	2,683	4,000	3,500	4,500
01-304-7350 Hardware Periphery	-	1,456	126	1,000	1,000	1,000
01-304-7360 Software Maintenance & Licensing	-	-	-	-	-	-
01-304-7420 Business Meetings	-	185	1,207	1,000	1,000	2,000
01-304-7430 Professional & Consulting	162,843	113,325	66,879	100,000	108,502	300,000
01-304-7446 Uniforms	1,212	1,408	2,975	2,900	2,900	4,400
01-304-7450 Learning & Education	2,074	8,570	5,652	12,000	12,000	15,000
01-304-7540 Copier Lease - Non Lewan	-	-	-	-	-	-
01-304-7565 Traffic Signal System Main	151,414	72,387	96,420	200,000	125,000	150,000
01-304-7566 Guardrail Maintenance	-	-	3,750	5,000	5,942	5,000
<b>Total Public Works - Transportation Engineering Expenditures</b>	<b>1,273,318</b>	<b>1,069,150</b>	<b>1,252,677</b>	<b>1,383,573</b>	<b>1,230,431</b>	<b>1,657,821</b>

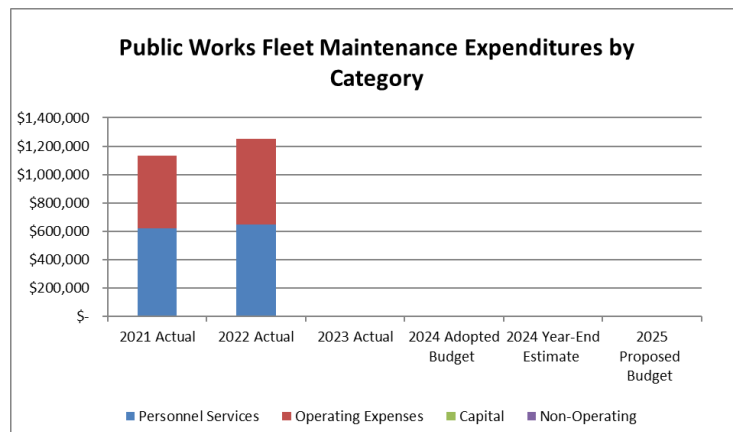


## Public Works – Fleet Maintenance

### Expenditures by Line Item

**2025 Proposed Budget**

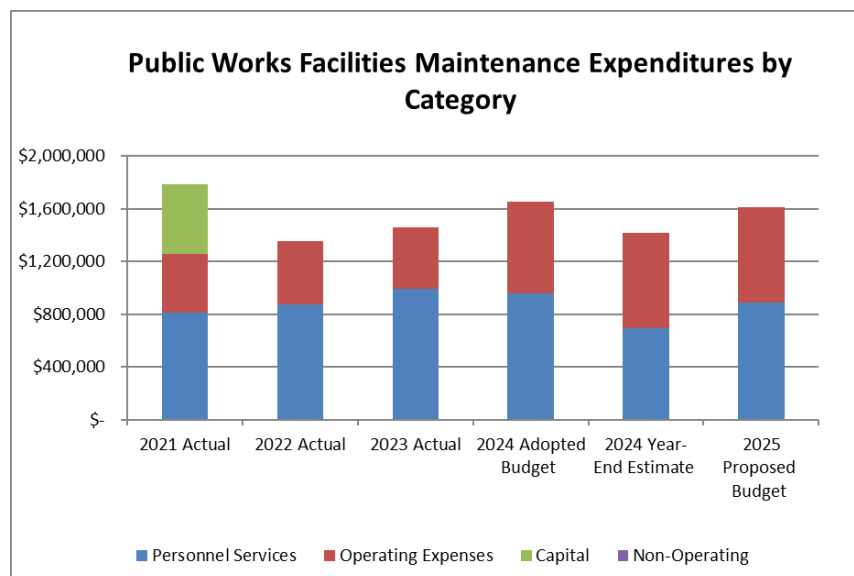
Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Public Works - Fleet Maintenance Expenditures</b>						
01-305-6010 Salary . Regular	466,002	482,547	-	-	-	-
01-305-6020 Salary . Overtime	4,244	2,925	-	-	-	-
01-305-6030 Social Security	29,118	29,818	-	-	-	-
01-305-6035 Medicare	6,810	6,974	-	-	-	-
01-305-6040 Worker's Comp. Ins.	10,789	9,701	-	-	-	-
01-305-6050 Medical	70,656	77,538	-	-	-	-
01-305-6051 Life	1,119	1,181	-	-	-	-
01-305-6052 Disability	1,414	1,452	-	-	-	-
01-305-6053 Dental	2,926	2,830	-	-	-	-
01-305-6054 Vision	593	477	-	-	-	-
01-305-6055 Short-Term Disability	174	169	-	-	-	-
01-305-6060 ICMA 401A . General Government	27,237	30,494	-	-	-	-
01-305-6130 Educational Benefits	463	-	-	-	-	-
01-305-6140 ICMA . Deferred Comp	1,223	1,279	-	-	-	-
01-305-6160 Unemployment Insurance	177	221	-	-	-	-
01-305-7110 Supplies Office	652	1,037	-	-	-	-
01-305-7220 Supplies Bldg Materials	490	2,078	-	-	-	-
01-305-7270 Small Tools	3,511	2,740	-	-	-	-
01-305-7280 Books Magazines Subscription	284	329	-	-	-	-
01-305-7285 Dues & Memberships	920	632	-	-	-	-
01-305-7300 Supplies Other Special	(252)	-	-	-	-	-
01-305-7321 Unleaded Gas	161,425	215,791	-	-	-	-
01-305-7322 Diesel Fuel	53,202	60,424	-	-	-	-
01-305-7325 Tires	40,119	39,887	-	-	-	-
01-305-7326 Parts Batteries Supplies	175,504	176,627	-	-	-	-
01-305-7350 Hardware Periphery	-	66	-	-	-	-
01-305-7420 Business Meetings	121	405	-	-	-	-
01-305-7430 Professional/Consulting	90	-	-	-	-	-
01-305-7446 Uniforms	4,002	4,738	-	-	-	-
01-305-7450 Learning & Education	3,068	8,417	-	-	-	-
01-305-7510 Rentals	202	1,968	-	-	-	-
01-305-7540 Copier Lease - Non Lewan	1,612	-	-	-	-	-
01-305-7570 Other Equipment Maintenance	11,583	20,388	-	-	-	-
01-305-7700 Outside Labor/Parts/Vehicle Wash	53,033	67,874	-	-	-	-
<b>Total Public Works - Fleet Maintenance Expenditures</b>	<b>1,132,510</b>	<b>1,251,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Public Works – Facilities Maintenance

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Public Works - Facilities Maintenance Expenditures</b>							
01-177-6010	Salary . Regular	580,182	606,651	693,217	671,569	407,396	599,218
01-177-6020	Salary . Overtime	11,864	17,019	22,783	28,574	28,574	28,574
01-177-6022	Special Event Overtime	-	279	598	-	-	-
01-177-6030	Social Security	36,822	38,702	44,395	41,636	41,636	37,725
01-177-6035	Medicare	8,612	9,051	10,382	9,873	9,873	8,823
01-177-6040	Worker's Comp. Ins.	16,362	14,629	16,436	28,190	28,190	28,190
01-177-6050	Medical	108,978	132,510	142,151	121,527	121,527	129,200
01-177-6051	Life	1,521	1,576	1,806	1,762	1,762	1,650
01-177-6052	Disability	1,689	1,870	2,074	1,826	1,826	1,086
01-177-6053	Dental	4,783	4,807	5,369	5,788	5,788	4,802
01-177-6054	Vision	1,035	1,029	1,080	1,196	1,196	964
01-177-6055	Short-Term Disability	266	227	252	284	284	223
01-177-6060	ICMA 401A . General Govern	36,228	42,017	50,800	46,084	46,084	48,677
01-177-6150	Uniforms	566	814	244	1,050	1,050	1,050
01-177-6160	Unemployment Insurance	319	361	414	277	277	277
01-177-7110	Supplies Office	2,142	2,682	3,099	3,475	3,475	5,000
01-177-7116	Furniture, Fixtures & Equipment	6,814	20,293	56,136	70,000	70,000	89,000
01-177-7120	Supplies Janitorial	12,198	14,034	14,762	23,000	23,000	23,000
01-177-7220	Supplies Bldg Materials	71,637	82,511	69,488	104,000	104,000	104,000
01-177-7270	Small Tools	3,644	4,334	7,968	7,600	7,600	9,000
01-177-7285	Dues & Memberships	804	1,312	1,353	3,500	3,500	3,500
01-177-7350	Hardware Periphery	-	936	-	-	-	-
01-177-7420	Business Meetings	1,244	606	1,949	1,500	1,500	3,000
01-177-7430	Professional/Consulting Sv	204,474	195,132	143,324	240,000	268,874	240,000
01-177-7438	Janitorial Services	55,169	67,494	67,382	82,000	82,000	82,000
01-177-7446	Uniforms	3,265	3,198	3,383	4,500	4,500	5,000
01-177-7450	Learning & Education	3,252	9,169	4,249	10,500	10,500	15,000
01-177-7525	Refuse and Recycle	13,804	14,924	20,165	22,600	22,600	22,600
01-177-7580	Bldg & Property M & R	65,568	66,785	75,906	120,000	120,000	120,000
01-177-7820	Building Improvements	533,971	-	-	-	-	-
<b>Total Public Works - Facilities Maintenance Expenditures</b>		<b>1,787,213</b>	<b>1,354,950</b>	<b>1,461,164</b>	<b>1,652,311</b>	<b>1,417,012</b>	<b>1,611,558</b>



## 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.*

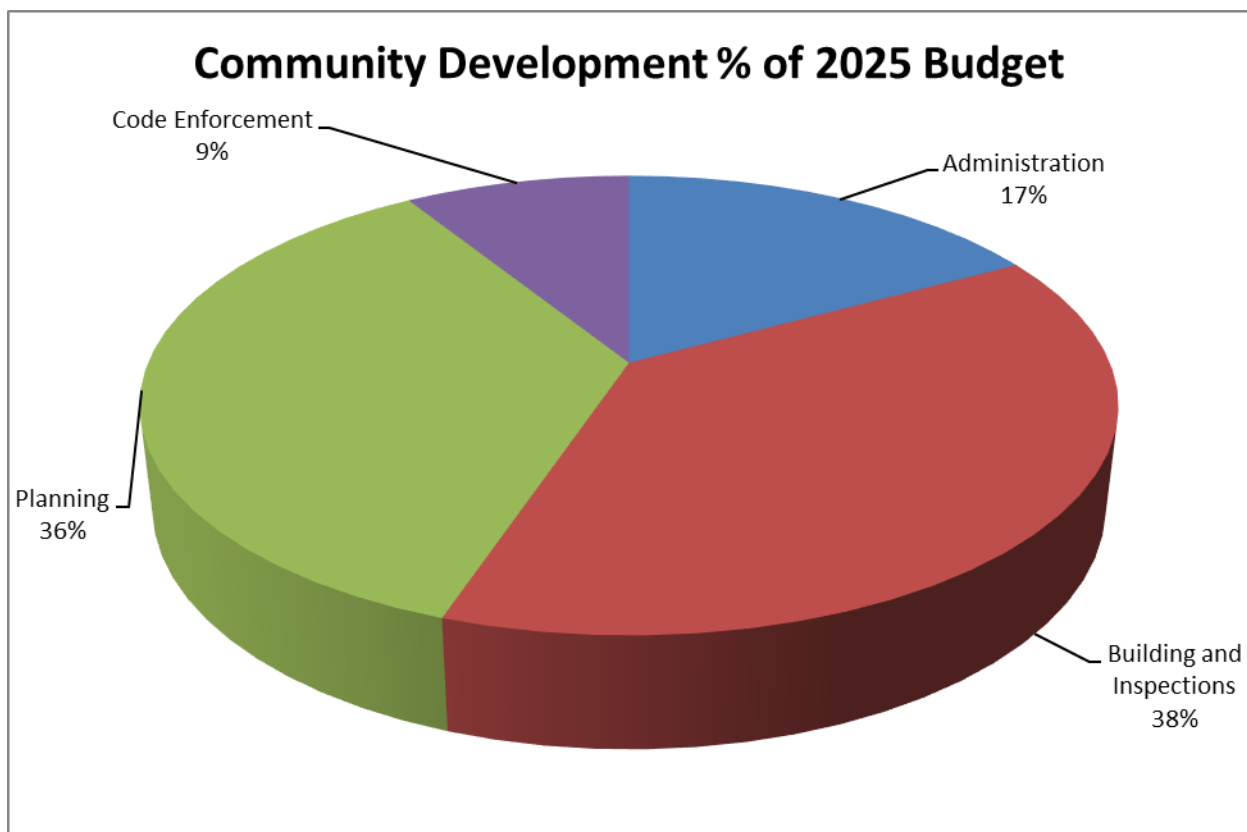
**29** Complete transition to proactive and education-based code compliance.

*Develop plan for Neighborhood Resources.*

## Community Development Budget Summary Overview

### Division Budget Summary Overview

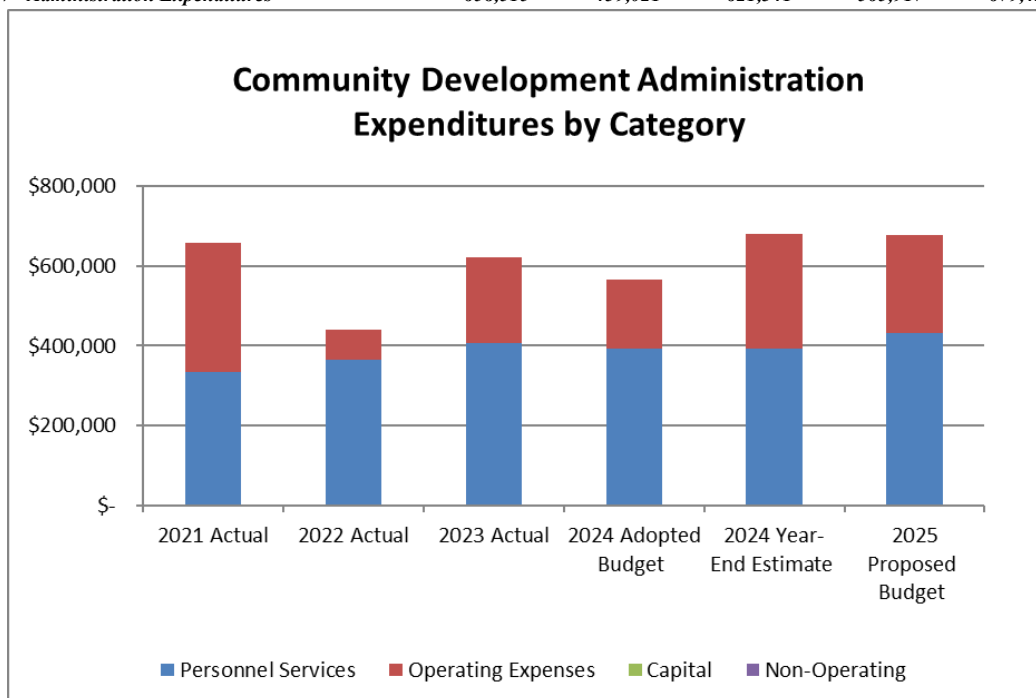
Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
Comm Dev Administration	658,515	439,021	621,341	565,917	679,425	677,714
Comm Dev Building and Inspections	945,377	893,539	1,409,278	1,347,781	1,274,206	1,518,884
Comm Dev Planning	571,161	711,114	819,612	1,016,935	1,016,935	1,429,272
Comm Dev Code Enforcement	273,791	256,164	10,868	353,481	353,481	354,342
<b>Total Expenditures - Community Development</b>	<b>2,448,843</b>	<b>2,299,839</b>	<b>2,861,099</b>	<b>3,284,114</b>	<b>3,324,047</b>	<b>3,980,211</b>



## Community Development – Administration

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Comm Dev - Administration Expenditures</b>							
01-320-6010	Salary . Regular	265,628	289,357	322,090	310,796	310,796	336,742
01-320-6020	Salary . Overtime	23	-	-	539	539	539
01-320-6030	Social Security	14,986	16,655	18,737	16,951	16,951	19,669
01-320-6035	Medicare	3,798	4,123	4,595	3,869	3,869	4,711
01-320-6040	Worker's Comp. Ins.	312	309	326	1,784	1,784	1,784
01-320-6050	Medical	28,832	31,407	37,766	32,968	32,968	42,535
01-320-6051	Life	671	741	646	719	719	853
01-320-6052	Disability	770	851	753	794	794	484
01-320-6053	Dental	1,409	1,409	1,368	1,376	1,376	1,730
01-320-6054	Vision	317	317	292	285	285	351
01-320-6055	Short-Term Disability	81	81	74	68	68	81
01-320-6060	ICMA 401A . General Govern	14,491	17,153	17,038	22,981	22,981	21,949
01-320-6140	ICMA . Deferred Comp	1,839	2,185	2,335	-	-	-
01-320-6160	Unemployment Insurance	82	102	132	87	87	87
01-320-7110	Supplies Office	1,092	1,630	1,768	1,500	1,500	1,500
01-320-7115	Non-capital Equipment	-	175	12,598	200	-	200
01-320-7280	Books Magazines Subscripti	-	-	50	-	-	-
01-320-7285	Dues & Memberships	1,338	1,443	564	2,000	2,000	2,000
01-320-7350	Hardware Periphery	-	718	53	1,000	-	1,000
01-320-7420	Business Meetings	1,219	615	1,054	1,500	1,500	3,500
01-320-7430	Professional/Consulting Sv	276,200	63,637	118,363	111,500	152,208	175,000
01-320-7442	Personnel Recruitment	-	-	8,145	500	47,000	2,000
01-320-7446	Uniforms	-	-	-	500	500	500
01-320-7450	Learning & Education	2,467	6,112	2,094	4,000	4,000	10,500
01-320-7461	Main St Historic District	42,959	-	70,500	50,000	77,500	50,000
<b>Total Comm Dev - Administration Expenditures</b>		<b>658,515</b>	<b>439,021</b>	<b>621,341</b>	<b>565,917</b>	<b>679,425</b>	<b>677,714</b>

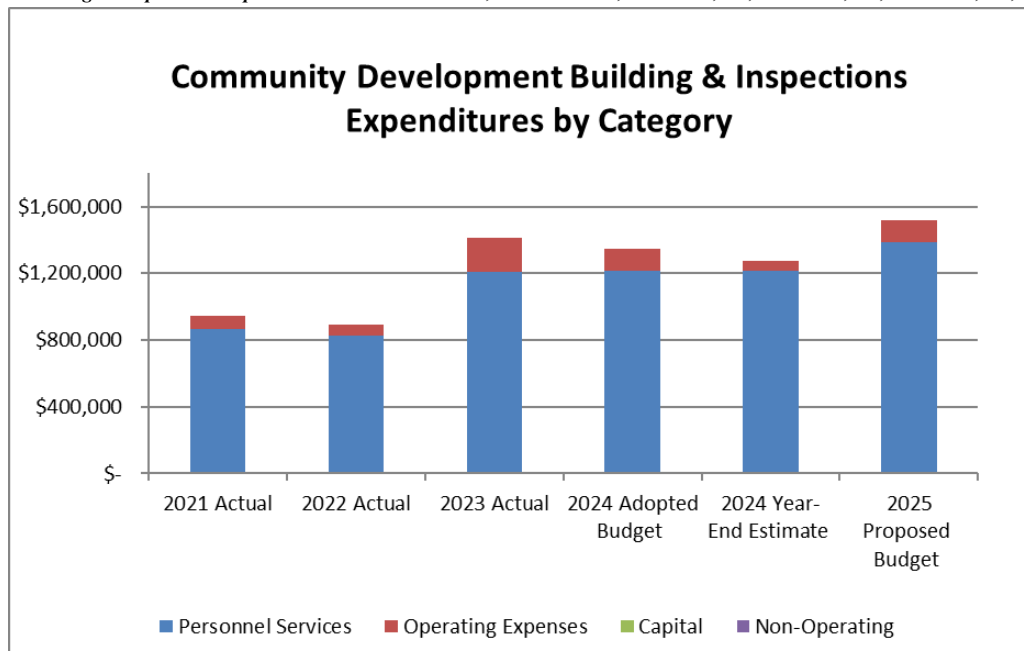




## Community Development – Building and Inspections

### Expenditures by Line Item

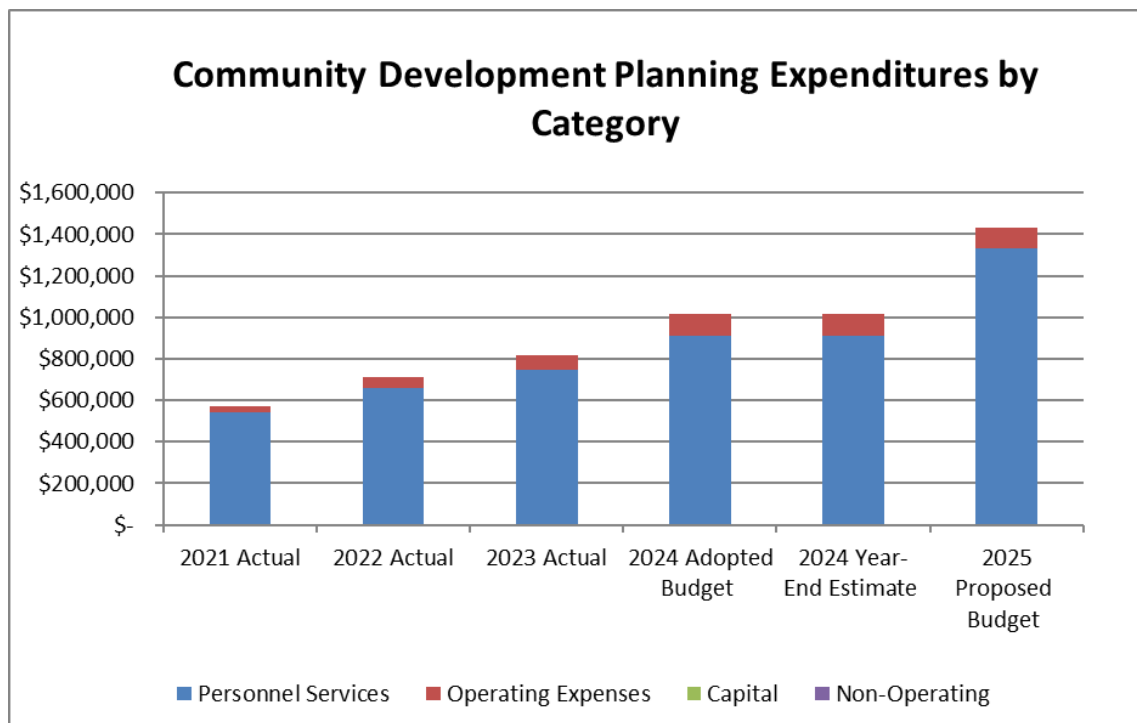
		2025 Proposed Budget			2024	2024	2025
Account Number and Description	2021	2022	2023	Adopted	Year-End	Proposed	
	Actual	Actual	Actual	Budget	Estimate	Budget	
<b>Comm Dev - Building &amp; Inspections Expenditures</b>							
01-321-6010 Salary . Regular	633,506	607,251	880,660	891,734	891,734	992,858	
01-321-6020 Salary . Overtime	26,678	16,880	49,971	53,821	53,821	53,821	
01-321-6030 Social Security	40,812	38,287	57,400	51,195	51,195	61,557	
01-321-6035 Medicare	9,545	8,954	13,459	12,198	12,198	14,396	
01-321-6040 Worker's Comp. Ins.	8,066	6,619	9,065	12,235	12,235	12,235	
01-321-6050 Medical	97,380	101,587	123,839	113,342	113,342	160,746	
01-321-6051 Life	1,417	1,493	2,049	2,110	2,110	2,544	
01-321-6052 Disability	1,917	1,714	2,352	2,424	2,424	1,673	
01-321-6053 Dental	4,069	3,996	5,405	4,823	4,823	6,262	
01-321-6054 Vision	880	864	1,138	1,023	1,023	1,286	
01-321-6055 Short-Term Disability	231	189	278	276	276	297	
01-321-6060 ICMA 401A . General Govern	40,452	41,363	60,208	66,187	66,187	75,295	
01-321-6140 ICMA . Deferred Comp	-	-	1,548	-	-	-	
01-321-6160 Unemployment Insurance	278	344	673	263	263	263	
01-321-7110 Supplies Office	1,135	1,488	948	3,500	2,500	3,500	
01-321-7112 Printer Supplies	-	-	-	-	-	-	
01-321-7115 Non-capital Equipment	-	6,645	1,101	1,500	-	1,500	
01-321-7280 Books Magazines Subscriptions	5,302	3,122	5,107	4,500	3,375	4,500	
01-321-7285 Dues & Memberships	924	245	1,370	1,900	500	1,900	
01-321-7350 Hardware Periphery	-	1,987	856	1,500	2,000	1,500	
01-321-7419 Bank Fees	735	949	1,914	1,000	1,200	1,500	
01-321-7420 Business Meetings	726	1,200	536	2,000	2,000	2,000	
01-321-7430 Professional/Consulting Sv	58,865	36,548	151,376	103,000	30,000	100,000	
01-321-7446 Uniforms	490	3,214	3,766	3,250	500	3,250	
01-321-7450 Learning & Education	11,970	8,600	24,232	14,000	10,500	16,000	
01-321-7461 Environmental & Code Enforcement	-	-	9,946	-	10,000	-	
01-321-7553 Vehicle Fuel	-	-	80	-	-	-	
<b>Total Comm Dev - Building &amp; Inspections Expenditures</b>	<b>945,377</b>	<b>893,539</b>	<b>1,409,278</b>	<b>1,347,781</b>	<b>1,274,206</b>	<b>1,518,884</b>	



## Community Development – Planning

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Comm Dev - Planning Expenditures</b>							
01-322-6010	Salary - Regular	420,368	513,655	560,787	707,760	707,760	1,008,761
01-322-6030	Social Security	25,971	31,699	33,762	41,181	41,181	62,543
01-322-6035	Medicare	6,074	7,414	7,896	9,653	9,653	14,627
01-322-6040	Worker's Comp. Ins.	507	526	496	3,218	3,218	3,218
01-322-6050	Medical	56,227	62,344	92,168	86,290	86,290	149,023
01-322-6051	Life	1,120	1,312	1,463	1,797	1,797	2,730
01-322-6052	Disability	1,276	1,507	1,680	1,984	1,984	1,789
01-322-6053	Dental	2,408	2,744	3,383	3,853	3,853	5,666
01-322-6054	Vision	504	618	725	797	797	1,169
01-322-6055	Short-Term Disability	124	149	167	189	189	270
01-322-6060	ICMA 401A - General Govern	26,828	33,973	42,732	53,138	53,138	80,701
01-322-6160	Unemployment Insurance	159	274	367	175	175	175
01-322-7110	Supplies Office	475	266	667	500	500	800
01-322-7115	Non-Capital Equipment	-	169	-	300	300	300
01-322-7285	Dues & Memberships	3,517	4,255	4,084	6,000	6,000	7,000
01-322-7350	Hardware Periphery	-	2,624	455	1,400	1,400	1,400
01-322-7420	Business Meetings	201	501	467	500	500	600
01-322-7430	Prof Contult Neighborhood Partnership G	17,733	37,395	55,406	75,000	75,000	50,000
01-322-7446	Uniforms	-	235	158	1,200	1,200	1,500
01-322-7450	Learning & Education	3,387	5,266	6,800	15,000	15,000	30,000
01-322-7461	Hist. Pres. Tax Refund	201	-	3,185	4,000	4,000	4,000
01-322-7463	Community Outreach Prog	4,082	4,190	2,765	3,000	3,000	3,000
<b>Total Comm Dev - Planning Expenditures</b>		<b>571,161</b>	<b>711,114</b>	<b>819,612</b>	<b>1,016,935</b>	<b>1,016,935</b>	<b>1,429,272</b>

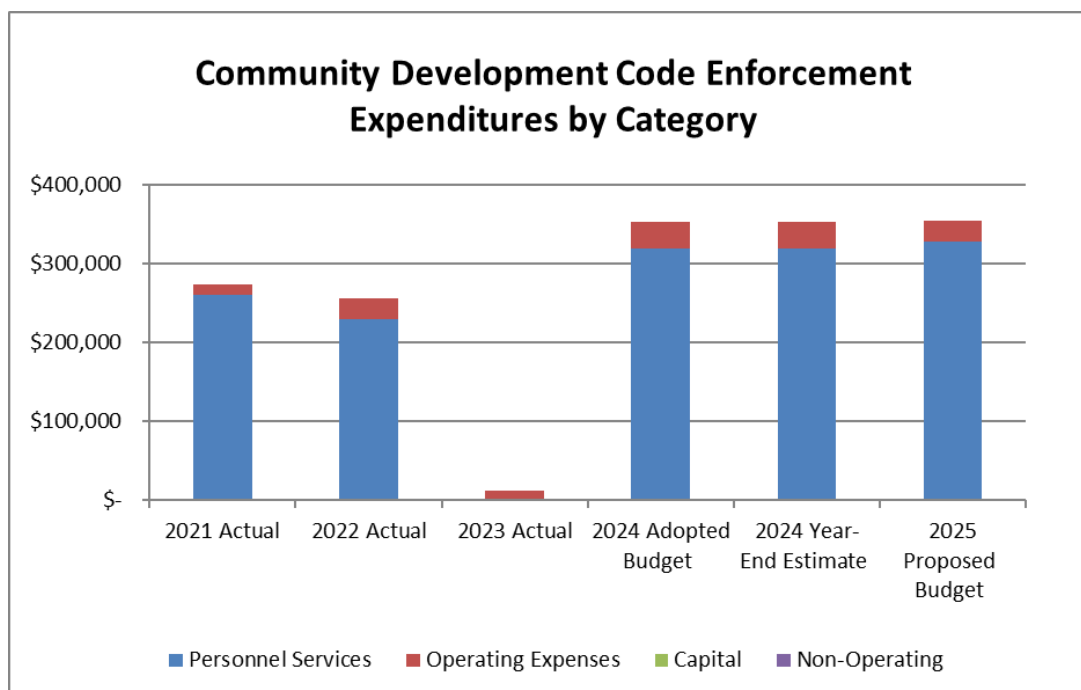


## Community Development – Code Enforcement

### Expenditures by Line Item

#### 2025 Proposed Budget

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Comm Dev - Code Enforcement Expenditures</b>						
01-323-6010 Salary . Regular	194,362	166,393	(1,112)	220,215	220,215	241,286
01-323-6020 Salary . Overtime	1,211	1,483	-	-	-	-
01-323-6030 Social Security	11,936	10,303	-	12,589	12,589	13,859
01-323-6035 Medicare	2,792	2,410	-	2,944	2,944	3,241
01-323-6040 Worker's Comp. Ins.	2,833	2,090	-	4,717	4,717	4,717
01-323-6050 Medical	33,441	33,361	-	61,181	61,181	43,506
01-323-6051 Life	429	445	-	548	548	607
01-323-6052 Disability	492	511	-	576	576	405
01-323-6053 Dental	1,277	1,228	-	2,058	2,058	1,730
01-323-6054 Vision	283	274	-	410	410	351
01-323-6055 Short-Term Disability	71	82	-	103	103	81
01-323-6060 ICMA 401A . General Govern	10,158	9,730	-	13,963	13,963	17,882
01-323-6140 ICMA . Deferred Comp	48	789	-	-	-	-
01-323-6141 ICMA 457 Match 2%	390	55	-	-	-	-
01-323-6160 Unemployment Insurance	123	139	-	177	177	177
01-323-7110 Supplies Office	229	-	-	500	500	500
01-323-7115 Non-Capital Equipment	386	343	-	1,000	1,000	1,000
01-323-7285 Dues & Memberships	195	-	-	500	500	500
01-323-7350 Hardware Periphery	1,235	2,068	-	300	300	300
01-323-7420 Business Meetings	73	-	-	200	200	200
01-323-7430 Professional/Consulting	4,412	4,794	7,000	10,000	10,000	-
01-323-7446 Uniforms	748	317	-	1,500	1,500	1,500
01-323-7450 Learning & Education	638	3,400	(20)	5,000	5,000	7,500
01-323-7461 Environ & Code Enforcement - Special P	6,028	15,950	5,000	15,000	15,000	15,000
<b>Total Comm Dev - Code Enforcement Expenditures</b>	<b>273,791</b>	<b>256,164</b>	<b>10,868</b>	<b>353,481</b>	<b>353,481</b>	<b>354,342</b>



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## 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.*

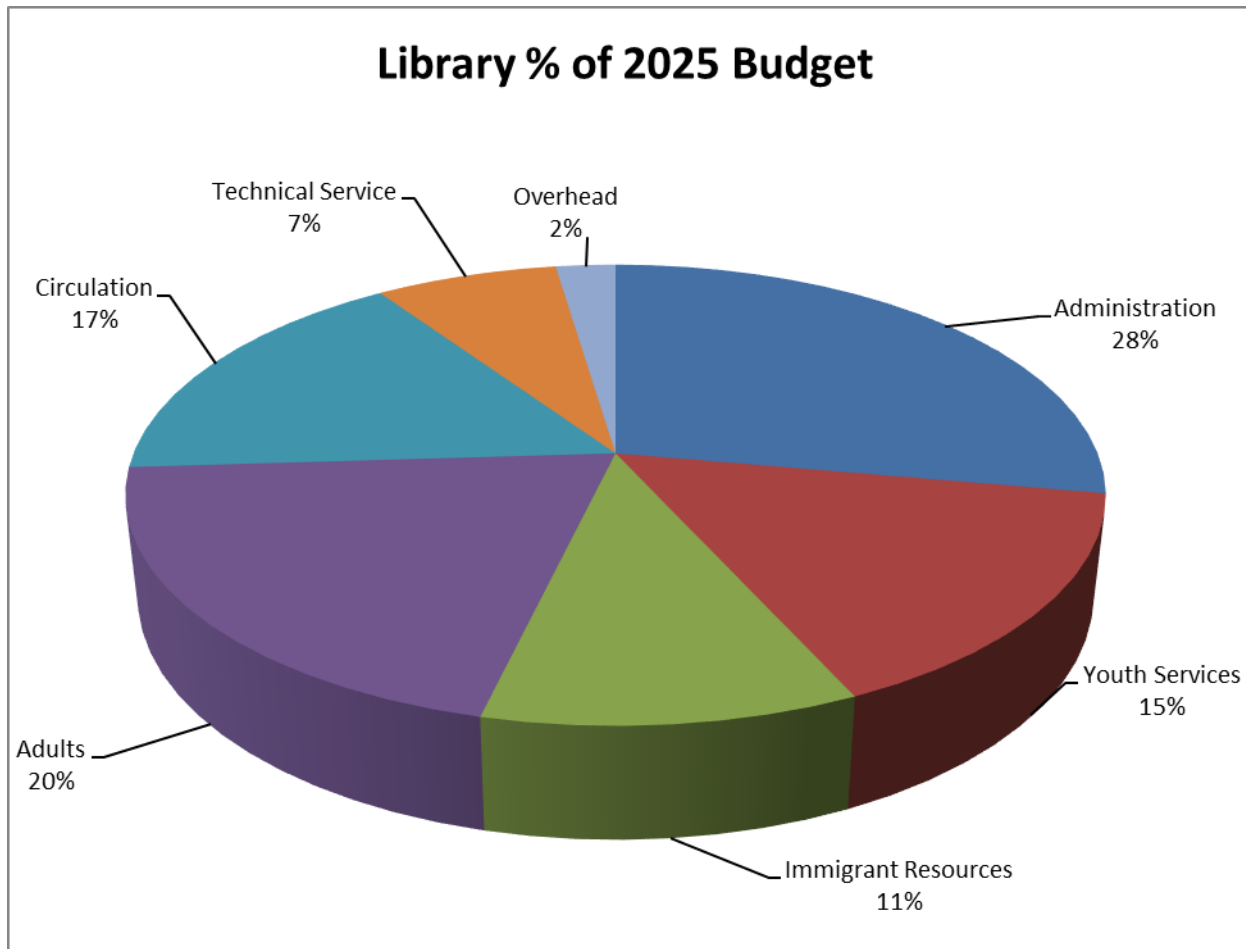
**4** Establish a cultural campus with enhanced connectivity and amenity zones at Littleton’s Library, Museum, Ketring Park, and Gallup Park.

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

## Library Budget Summary Overview

### Library Departments Budget Summary Overview

Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
Library Administration	562,823	587,923	956,991	1,005,526	992,643	1,007,442
Library Youth Services	306,460	444,597	514,492	545,662	545,662	559,234
Library Immigrant Resources	113,174	232,672	335,207	277,922	277,922	381,092
Library Adults	698,247	773,806	664,815	834,630	834,630	736,791
Library Circulation	341,961	384,332	450,207	407,355	407,355	597,142
Library Technical Service	295,280	332,655	264,281	433,792	433,792	259,665
Library Overhead	68,175	79,289	66,116	113,829	113,829	85,057
<b>Total Expenditures - Library</b>	<b>2,386,120</b>	<b>2,835,274</b>	<b>3,252,110</b>	<b>3,618,716</b>	<b>3,605,833</b>	<b>3,626,424</b>

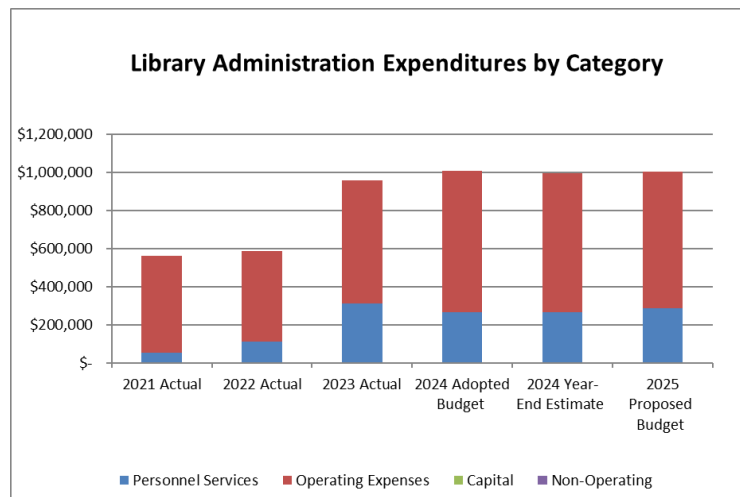


## Library - Administration

### Expenditures by Line Item

**2025 Proposed Budget**

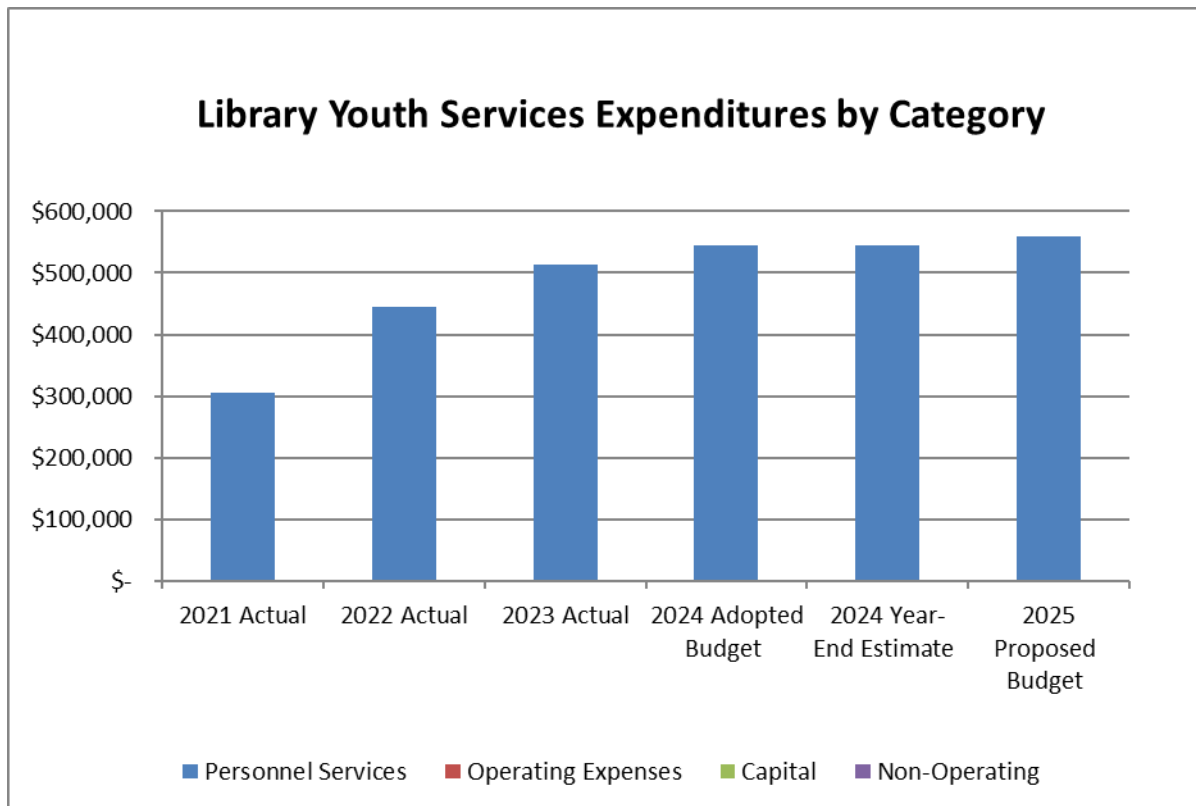
Account Number and Description		2025 Proposed Budget			2024	2024	2025
		2021 Actual	2022 Actual	2023 Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Library - Administration Expenditures</b>							
01-520-6010	Salary . Regular	35,649	41,677	191,180	206,493	206,493	207,759
01-520-6020	Salary . Overtime	(7,245)	49,594	59,241	-	-	-
01-520-6030	Social Security	2,225	2,398	12,069	12,169	12,169	12,881
01-520-6035	Medicare	610	1,275	3,680	2,860	2,860	3,013
01-520-6040	Worker's Comp. Ins.	42	46	189	1,227	1,227	1,227
01-520-6050	Medical	18,661	15,878	28,324	25,825	25,825	42,535
01-520-6051	Life	91	103	451	525	525	563
01-520-6052	Disability	105	116	554	579	579	316
01-520-6053	Dental	497	495	747	1,101	1,101	1,193
01-520-6054	Vision	114	114	153	228	228	234
01-520-6055	Short-Term Disability	27	27	56	54	54	54
01-520-6060	ICMA 401A . General Govern	(559)	-	11,275	13,022	13,022	12,626
01-520-6140	ICMA . Deferred Comp	-	-	-	-	-	-
01-520-6141	ICMA 457 Match 2%	-	21	626	1,940	1,940	1,940
01-520-6160	Unemployment Insurance	27	46	141	58	58	58
01-520-7110	Supplies Office	5,254	8,430	15,490	15,200	15,200	15,200
01-520-7112	Printer Supplies	216	-	-	-	-	-
01-520-7115	Non-Capital Equipment	11,578	11,177	17,476	10,000	10,000	10,000
01-520-7120	Supplies Janitorial	5,223	6,565	7,429	7,150	7,150	7,150
01-520-7281	Collection Materials	192,267	179,697	243,945	253,995	269,373	246,495
01-520-7282	Collection Materials - Software	73,773	90,222	86,746	81,300	81,300	85,300
01-520-7285	Dues & Memberships	1,480	1,620	957	3,000	3,000	6,000
01-520-7300	Programming & Processing Supplies	26,411	44,360	77,909	62,600	65,239	62,600
01-520-7350	Hardware Periphery	2,198	1,983	7,041	13,500	13,500	13,500
01-520-7419	Bank Fees	1,322	2,933	3,047	3,000	3,000	3,000
01-520-7420	Business Meetings	2,325	2,951	3,039	5,000	5,000	5,000
01-520-7430	Professional/Consulting Sv	17,021	19,471	11,353	32,000	32,000	32,000
01-520-7438	Janitorial Services	18,510	25,698	73,392	43,000	79,000	79,000
01-520-7450	Learning & Education	8,924	10,392	14,906	15,500	15,500	25,500
01-520-7461	Outreach Programming	-	-	-	-	-	5,000
01-520-7462	Employee Recognition	-	502	-	-	-	-
01-520-7570	Other Equipment Maint.	8,245	8,836	1,260	27,300	27,300	27,300
01-520-7573	Computer Licensing/Maint	137,831	61,298	84,314	166,900	100,000	100,000
<b>Total Library - Administration Expenditures</b>		<b>562,823</b>	<b>587,923</b>	<b>956,991</b>	<b>1,005,526</b>	<b>992,643</b>	<b>1,007,442</b>



## Library – Youth Services

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Library - Youth Services</b>							
01-521-6010	Salary . Regular	242,544	354,403	394,916	401,280	401,280	411,702
01-521-6020	Salary . Overtime	-	22	-	-	-	-
01-521-6030	Social Security	15,452	22,124	24,581	23,073	23,073	23,657
01-521-6035	Medicare	3,614	5,174	5,749	5,170	5,170	5,533
01-521-6040	Worker's Comp. Ins.	313	377	355	838	838	838
01-521-6050	Medical	28,191	40,305	49,428	66,320	66,320	80,030
01-521-6051	Life	542	821	928	857	857	1,029
01-521-6052	Disability	613	929	1,065	946	946	593
01-521-6053	Dental	1,423	1,903	2,577	1,932	1,932	3,768
01-521-6054	Vision	406	401	602	516	516	525
01-521-6055	Short-Term Disability	111	162	183	140	140	162
01-521-6060	ICMA 401A . General Govern	6,437	13,155	17,152	21,729	21,729	18,631
01-521-6140	ICMA . Deferred Comp	4,307	4,064	4,325	10,096	10,096	-
01-521-6141	ICMA 457 Match 2%	2,328	-	-	-	-	-
01-521-6160	Unemployment Insurance	181	272	379	265	265	265
01-521-7461	Programming & Events	-	484	12,254	12,500	12,500	12,500
<b>Total Library - Youth Services Expenditures</b>		<b>306,460</b>	<b>444,597</b>	<b>514,492</b>	<b>545,662</b>	<b>545,662</b>	<b>559,234</b>

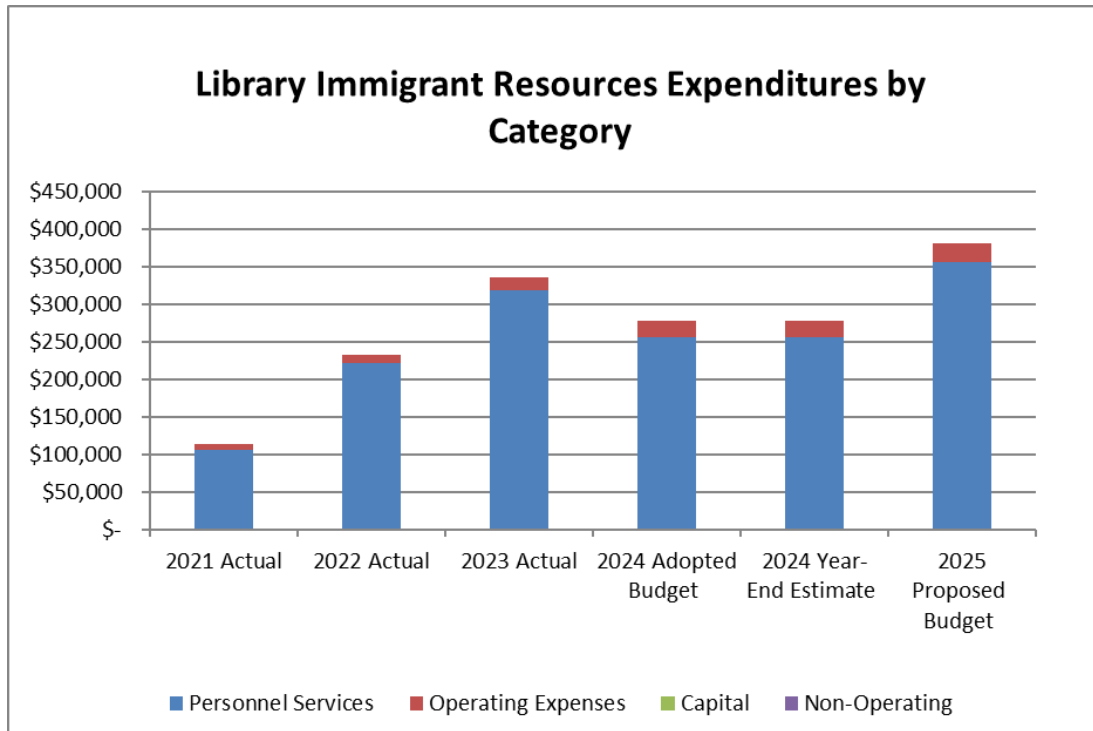




## Library – Immigrant Resources

### Expenditures by Line Item

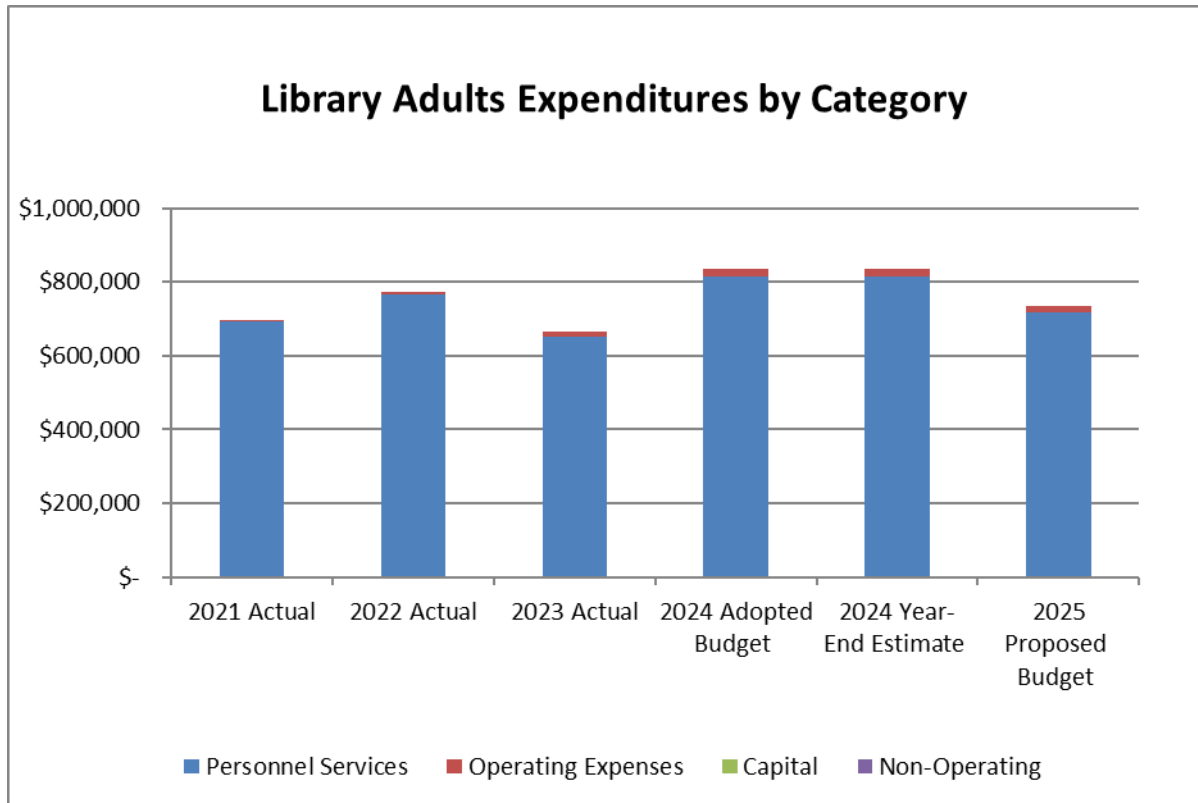
Account Number and Description		2025 Proposed Budget			2024	2024	2025
		2021 Actual	2022 Actual	2023 Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Library - Immigrant Resources Expenditures</b>							
01-522-6010	Salary - Regular	71,294	163,654	228,120	185,863	185,863	251,740
01-522-6030	Social Security	6,254	10,257	14,318	11,648	11,648	15,608
01-522-6035	Medicare	1,463	2,399	3,349	1,629	1,629	3,650
01-522-6040	Worker's Comp. Ins.	116	174	210	1,684	1,684	1,684
01-522-6050	Medical	19,995	32,102	53,834	41,303	41,303	62,516
01-522-6051	Life	253	422	588	303	303	634
01-522-6052	Disability	290	485	675	334	334	426
01-522-6053	Dental	931	1,203	1,678	880	880	2,200
01-522-6054	Vision	201	255	306	182	182	326
01-522-6055	Short-Term Disability	48	86	121	43	43	108
01-522-6060	ICMA 401A - General Govern	4,202	9,563	15,174	12,194	12,194	16,742
01-522-6140	ICMA Deferred Comp	-	1,637	351	-	-	-
01-522-6141	ICMA 457 Match 2%	627	-	-	-	-	-
01-522-6160	Unemployment Insurance	54	109	193	29	29	29
01-522-7110	Supplies Office	-	-	494	1,000	1,000	1,000
01-522-7280	Books Magazine Subscription	-	64	297	500	500	500
01-522-7285	Dues & Memberships	1,500	1,550	1,747	2,000	2,000	2,000
01-522-7300	Supplies Other Special	162	3,156	1,228	3,000	3,000	6,600
01-522-7419	Bank Fees	500	240	772	530	530	530
01-522-7420	Business Meetings	286	467	478	1,800	1,800	1,800
01-522-7430	Professional/Consulting Svcs	3,570	2,996	7,160	6,000	6,000	6,000
01-522-7450	Learning & Education	145	1,211	2,402	5,000	5,000	5,000
01-522-7480	Postage & Freight	1,282	643	1,714	2,000	2,000	2,000
<b>Total Library - Immigrant Resources Expenditures</b>		<b>113,174</b>	<b>232,672</b>	<b>335,207</b>	<b>277,922</b>	<b>277,922</b>	<b>381,092</b>



## Library - Adults

### Expenditures by Line Item

		2025 Proposed Budget			2024	2024	2025
Account Number and Description		2021	2022	2023	Adopted	Year-End	Proposed
		Actual	Actual	Actual	Budget	Estimate	Budget
<b>Library - Adults Expenditures</b>							
01-523-6010	Salary . Regular	556,024	604,494	499,107	656,134	656,134	552,150
01-523-6020	Salary . Overtime	455	99	-	-	-	-
01-523-6030	Social Security	34,357	37,550	30,761	29,526	29,526	31,831
01-523-6035	Medicare	8,052	8,862	7,194	7,388	7,388	7,444
01-523-6040	Worker's Comp. Ins.	690	686	459	2,043	2,043	2,043
01-523-6050	Medical	59,082	71,644	75,095	71,633	71,633	75,945
01-523-6051	Life	1,313	1,478	1,159	1,245	1,245	1,392
01-523-6052	Disability	1,346	1,657	1,330	1,374	1,374	930
01-523-6053	Dental	3,056	3,288	3,016	3,853	3,853	3,816
01-523-6054	Vision	615	741	549	798	798	818
01-523-6055	Short-Term Disability	206	221	196	216	216	216
01-523-6060	ICMA 401A . General Govern	26,909	33,297	30,029	34,304	34,304	39,326
01-523-6140	ICMA . Deferred Comp	2,603	2,738	209	5,237	5,237	-
01-523-6141	ICMA 457 Match 2%	42	684	1,939	-	-	-
01-523-6160	Unemployment Insurance	264	391	458	379	379	379
01-523-7461	Senior & Youth Outreach	3,234	5,977	13,316	20,500	20,500	20,500
<b>Total Library - Adults Expenditures</b>		<b>698,247</b>	<b>773,806</b>	<b>664,815</b>	<b>834,630</b>	<b>834,630</b>	<b>736,791</b>

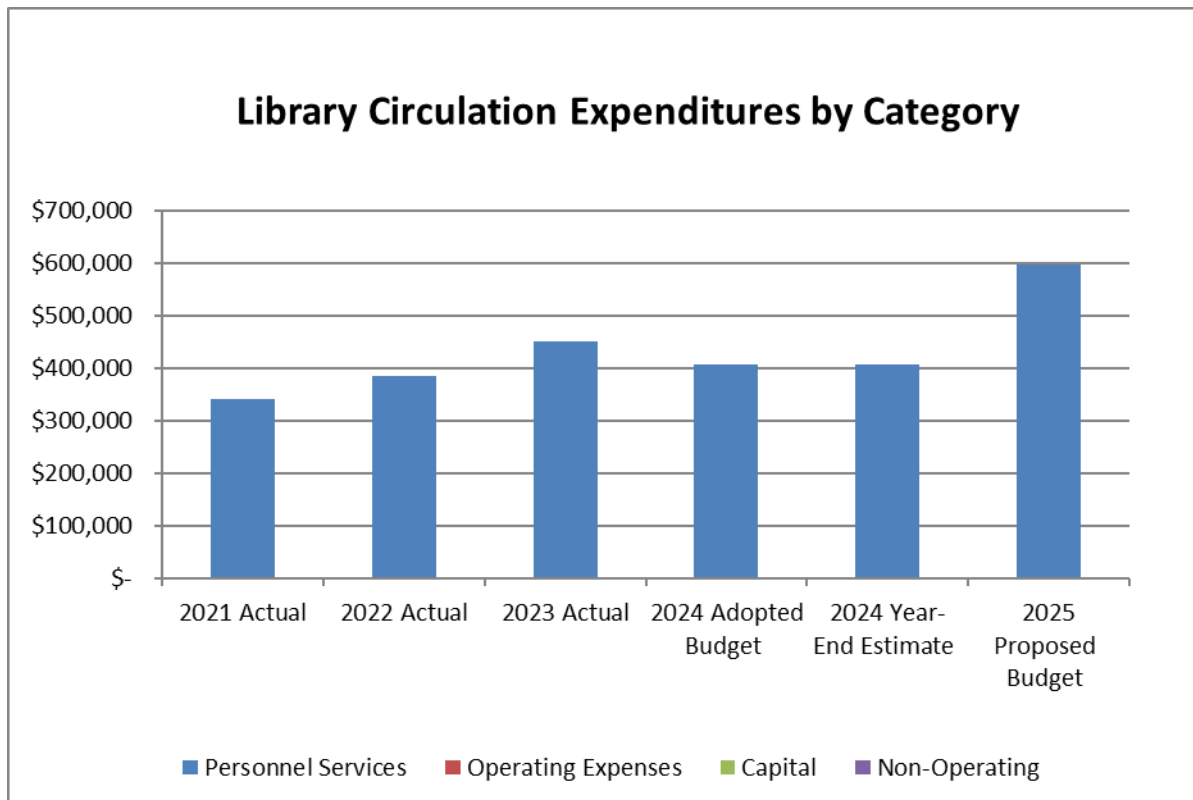


## Library - Circulation

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Library - Circulation Expenditures</b>						
01-524-6010 Salary . Regular	257,815	297,769	340,379	322,675	322,675	449,506
01-524-6030 Social Security	16,500	18,964	21,482	18,470	18,470	25,527
01-524-6035 Medicare	3,859	4,435	5,024	3,922	3,922	5,970
01-524-6040 Worker's Comp. Ins.	764	289	304	1,374	1,374	-
01-524-6050 Medical	49,472	50,054	65,177	46,675	46,675	95,779
01-524-6051 Life	526	618	750	631	631	994
01-524-6052 Disability	2,993	708	861	697	697	667
01-524-6053 Dental	2,610	2,653	3,407	2,222	2,222	3,854
01-524-6054 Vision	513	515	631	449	449	701
01-524-6055 Short-Term Disability	216	238	255	216	216	270
01-524-6060 ICMA 401A . General Govern	1,160	2,496	6,507	8,287	8,287	13,379
01-524-6140 ICMA . Deferred Comp	5,255	4,902	4,835	1,242	1,242	-
01-524-6141 ICMA 457 Match 2%	11	310	181	-	-	-
01-524-6160 Unemployment Insurance	268	381	415	495	495	495
<b>Total Library - Circulation Expenditures</b>	<b>341,961</b>	<b>384,332</b>	<b>450,207</b>	<b>407,355</b>	<b>407,355</b>	<b>597,142</b>

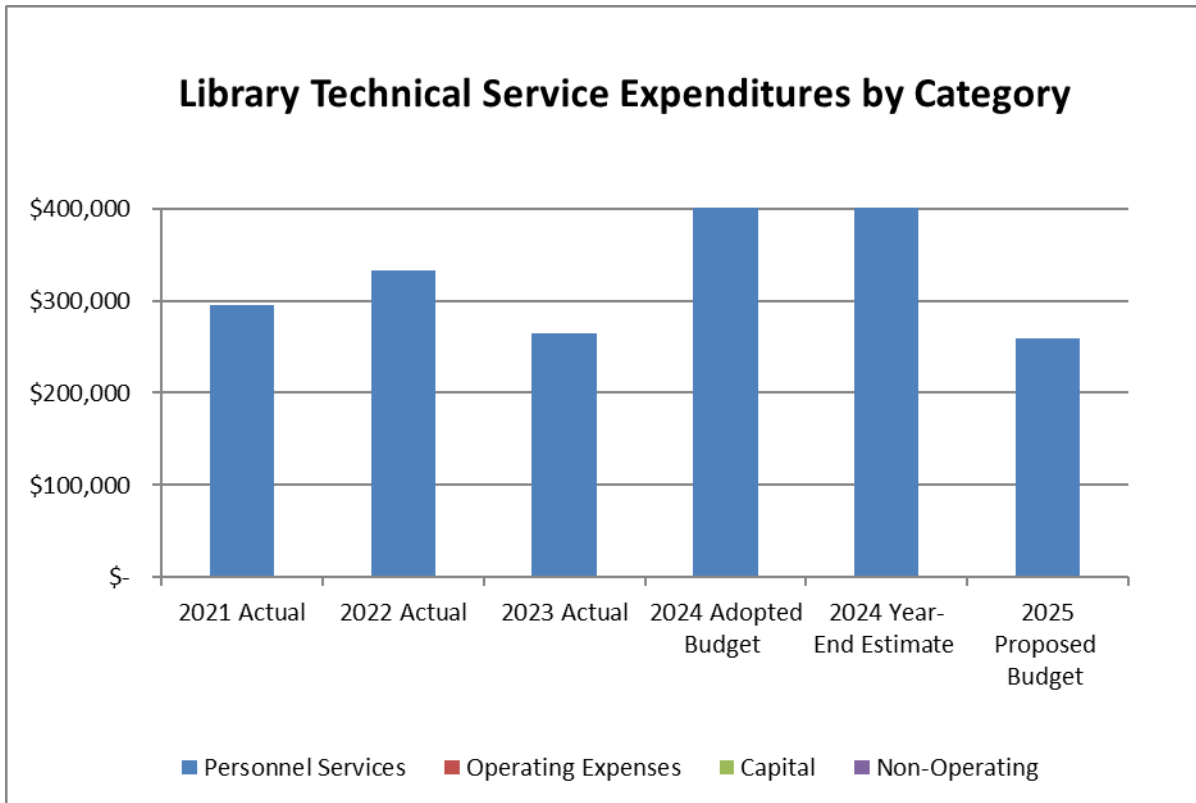


## Library – Technical Services

### Expenditures by Line Item

**2025 Proposed Budget**

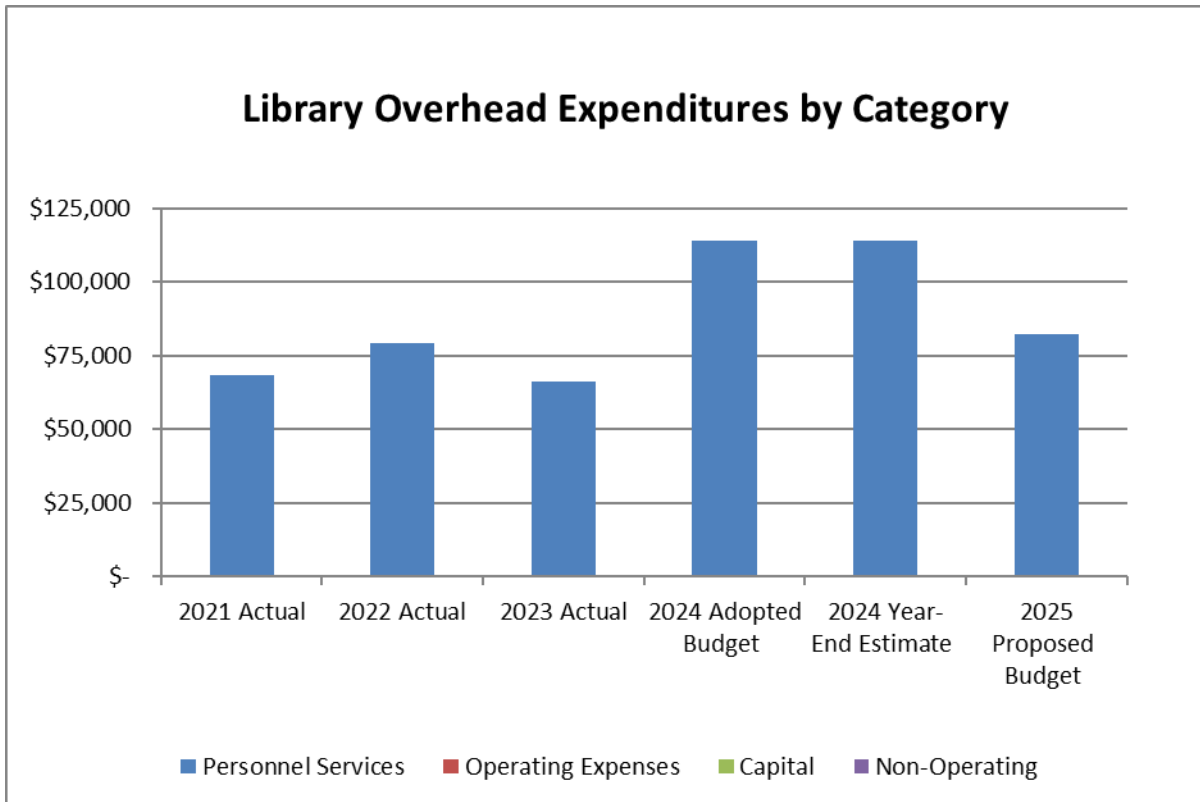
Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Library - Technical Service Expenditures</b>						
01-525-6010 Salary . Regular	226,896	255,824	197,640	327,461	327,461	196,594
01-525-6030 Social Security	14,089	15,934	12,321	20,236	20,236	12,189
01-525-6035 Medicare	3,295	3,726	2,882	4,175	4,175	2,851
01-525-6040 Worker's Comp. Ins.	266	266	170	1,316	1,316	-
01-525-6050 Medical	32,036	34,896	32,019	52,576	52,576	29,216
01-525-6051 Life	597	686	532	777	777	535
01-525-6052 Disability	685	787	611	858	858	357
01-525-6053 Dental	1,980	1,980	1,692	2,574	2,574	1,610
01-525-6054 Vision	456	456	369	539	539	351
01-525-6055 Short-Term Disability	108	108	85	135	135	81
01-525-6060 ICMA 401A . General Govern	14,763	17,855	15,811	22,990	22,990	15,727
01-525-6160 Unemployment Insurance	109	136	149	155	155	155
<b>Total Library - Technical Service Expenditures</b>	<b>295,280</b>	<b>332,655</b>	<b>264,281</b>	<b>433,792</b>	<b>433,792</b>	<b>259,665</b>



## Library - Overhead

### Expenditures by Line Item

		2025 Proposed Budget					
Account Number and Description		2021	2022	2023	2024	2024	2025
		Actual	Actual	Actual	Adopted	Year-End	Proposed
					Budget	Estimate	Budget
<b>Library - Overhead Expenditures</b>							
01-527-6010	Salary . Regular	50,670	60,053	42,894	91,697	91,697	55,887
01-527-6030	Social Security	3,160	3,350	3,068	3,586	3,586	3,465
01-527-6035	Medicare	739	783	717	802	802	810
01-527-6040	Worker's Comp. Ins.	1,193	1,486	1,128	2,773	2,773	-
01-527-6050	Medical	8,009	8,724	13,970	9,160	9,160	16,253
01-527-6051	Life	135	143	119	149	149	151
01-527-6052	Disability	154	165	136	165	165	100
01-527-6053	Dental	495	495	479	550	550	597
01-527-6054	Vision	114	114	95	114	114	117
01-527-6055	Short-Term Disability	27	27	23	27	27	27
01-527-6060	ICMA 401A . General Govern	3,348	3,741	3,431	4,627	4,627	4,471
01-527-6150	Uniforms	103	173	-	150	150	150
01-527-6160	Unemployment Insurance	27	34	56	29	29	29
01-527-7220	Building Supplies	-	-	-	-	-	3,000
<b>Total Library - Overhead Expenditures</b>		<b>68,175</b>	<b>79,289</b>	<b>66,116</b>	<b>113,829</b>	<b>113,829</b>	<b>85,057</b>



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## 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.*

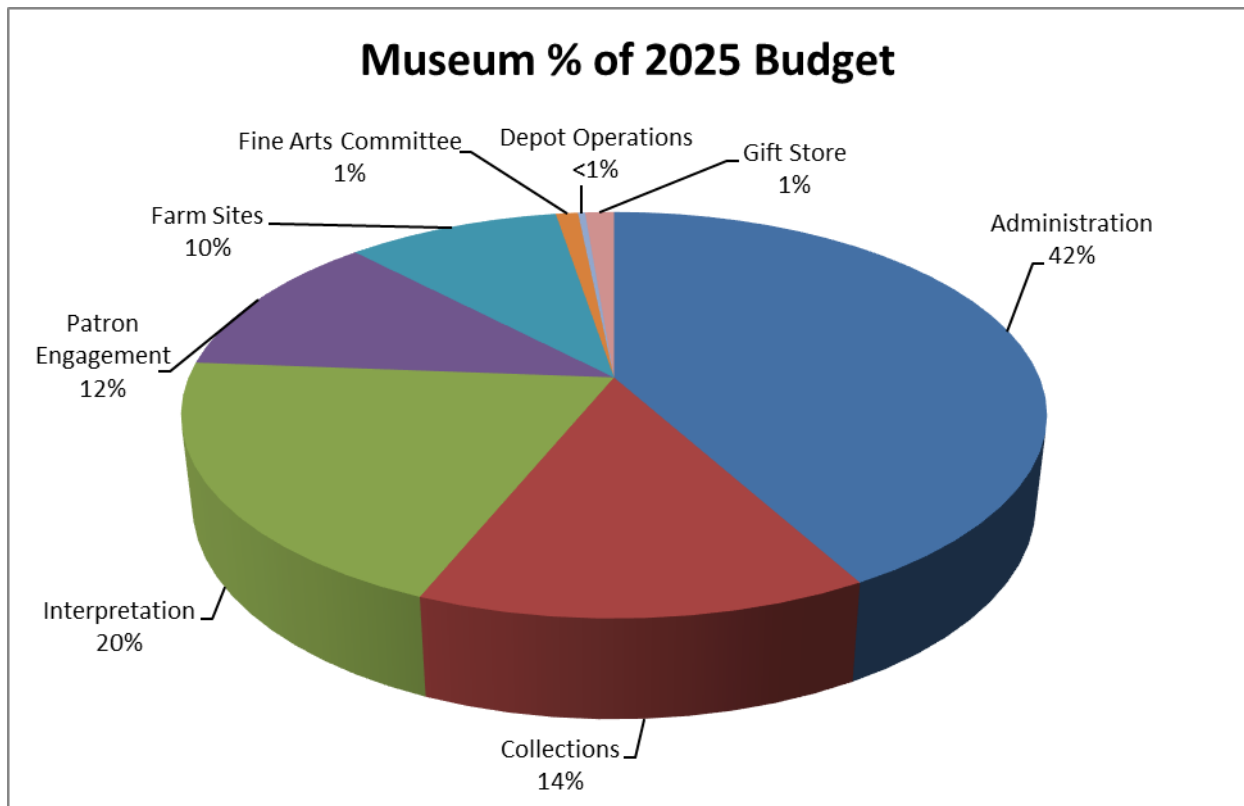
**4** Establish a cultural campus with enhanced connectivity and amenity zones at Littleton's Library, Museum, Ketring Park, and Gallup Park.

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

## Museum Services Budget Summary Overview

### Museum Departments Budget Summary Overview

Division	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
Museum Administration	724,212	846,952	1,019,811	1,013,330	1,013,330	1,060,727
Museum Collections	266,318	269,475	277,580	335,764	345,764	359,056
Museum Interpretation	178,131	389,091	493,477	439,325	439,325	506,935
Museum Patron Engagement	152,874	173,403	246,884	275,289	292,789	294,330
Museum Farm Sites	184,643	156,941	173,963	218,940	231,440	241,171
Museum Fine Arts Committee	2,917	9,269	18,182	25,000	25,000	25,000
Museum Depot Operations	-	275	3,965	8,000	14,400	8,000
Museum Gift Store	17,125	32,036	27,932	32,600	29,000	32,600
<b>Total Expenditures - Museum</b>	<b>1,526,220</b>	<b>1,877,443</b>	<b>2,261,793</b>	<b>2,348,248</b>	<b>2,391,048</b>	<b>2,527,820</b>



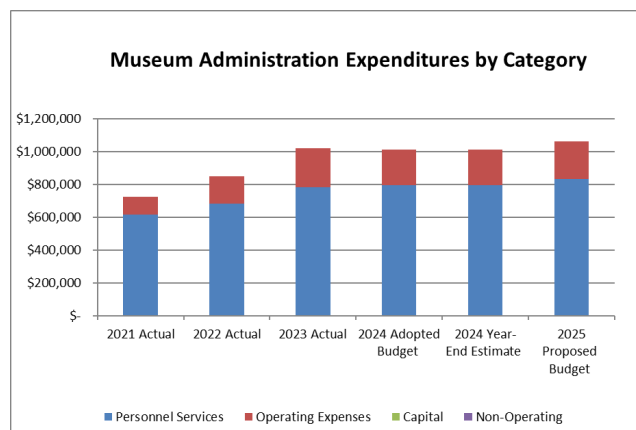


## Museum - Administration

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Museum - Administration Expenditures</b>						
01-560-6010 Salary . Regular	469,972	511,041	580,504	598,199	598,199	632,264
01-560-6020 Salary . Overtime	8,695	3,866	3,600	3,768	3,768	3,768
01-560-6030 Social Security	29,857	31,781	36,047	34,527	34,527	39,200
01-560-6035 Medicare	6,983	7,433	8,430	7,833	7,833	9,168
01-560-6040 Worker's Comp. Ins.	7,274	5,986	6,146	10,828	10,828	10,828
01-560-6050 Medical	60,620	84,266	104,315	92,381	92,381	87,945
01-560-6051 Life	1,139	1,293	1,401	1,458	1,458	1,716
01-560-6052 Disability	1,308	1,484	1,608	1,610	1,610	1,105
01-560-6053 Dental	3,627	3,716	4,105	3,853	3,853	4,527
01-560-6054 Vision	808	820	866	798	798	947
01-560-6055 Short-Term Disability	206	224	240	189	189	270
01-560-6060 ICMA 401A . General Govern	25,235	29,863	35,938	37,682	37,682	41,985
01-560-6140 ICMA . Deferred Comp	-	160	-	-	-	-
01-560-6141 ICMA 457 Match 2%	-	-	686	-	-	-
01-560-6150 Uniforms	663	-	-	300	300	300
01-560-6160 Unemployment Insurance	263	351	448	204	204	204
01-560-7110 Supplies Office	5,738	5,703	4,098	7,200	7,200	8,000
01-560-7112 Printer Supplies	2,051	-	-	-	-	-
01-560-7115 Non-Capital Equipment	253	4,528	6,821	8,000	8,000	8,000
01-560-7120 Supplies Janitorial	5,642	10,786	9,975	16,000	16,000	16,000
01-560-7220 Event/Bldg Supplies Admin	9,287	13,039	15,438	20,000	20,000	20,000
01-560-7270 Small Tools	774	954	1,054	1,100	1,100	1,100
01-560-7280 Books Magazines Subscripti	614	442	501	500	500	500
01-560-7285 Dues & Memberships	6,769	8,620	8,321	9,500	9,500	9,500
01-560-7419 Bank Fees	29	-	-	1,000	1,000	1,000
01-560-7420 Business Meetings	1,758	1,593	2,865	3,500	3,500	5,500
01-560-7430 Professional/Consulting Sv	19,656	40,354	97,419	24,000	24,000	24,000
01-560-7446 Uniforms	1,167	1,551	2,123	1,900	1,900	2,900
01-560-7450 Learning & Education	2,588	10,182	5,710	9,500	9,500	12,500
01-560-7461 Fine Arts Committee/Counci	4,116	8,173	5,404	15,900	15,900	15,900
01-560-7500 Advertising	(37)	4,000	6,429	10,000	10,000	10,000
01-560-7510 Rentals . Administration	438	-	535	1,000	1,000	1,000
01-560-7570 Other Equipment Maint.	107	38	161	600	600	600
01-560-7572 Alarm Monitoring & Maint.	-	8,448	9,167	15,000	15,000	15,000
01-560-7580 Bldg. M & R Museum & Caret	46,615	46,258	59,454	75,000	75,000	75,000
<b>Total Museum - Administration Expenditures</b>	<b>724,212</b>	<b>846,952</b>	<b>1,019,811</b>	<b>1,013,330</b>	<b>1,013,330</b>	<b>1,060,727</b>

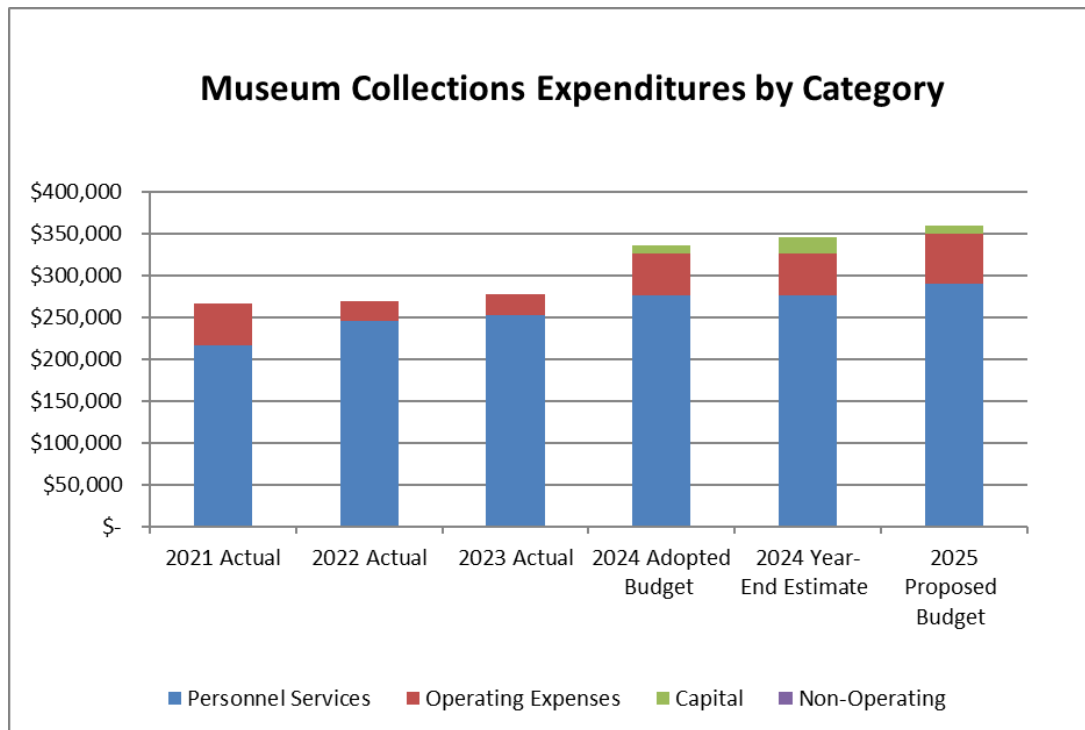


## Museum - Collections

### Expenditures by Line Item

**2025 Proposed Budget**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Museum - Collections Expenditures</b>						
01-561-6010 Salary . Regular	165,418	188,513	190,168	206,653	206,653	217,906
01-561-6020 Salary.Overtime	286	131	124	1,076	1,076	1,076
01-561-6030 Social Security	10,302	11,762	11,802	12,812	12,812	13,510
01-561-6035 Medicare	2,409	2,751	2,760	3,418	3,418	3,160
01-561-6040 Worker's Comp. Ins.	194	196	175	5,187	5,187	5,187
01-561-6050 Medical	24,027	26,172	28,895	27,481	27,481	29,216
01-561-6051 Life	439	500	509	472	472	592
01-561-6052 Disability	505	574	585	522	522	398
01-561-6053 Dental	1,485	1,485	1,507	1,651	1,651	1,610
01-561-6054 Vision	342	342	329	342	342	351
01-561-6055 Short-Term Disability	81	81	76	81	81	81
01-561-6060 ICMA 401A . General Govern	10,721	13,038	15,177	16,532	16,532	17,433
01-561-6160 Unemployment Insurance	82	102	142	87	87	87
01-561-7130 Chemicals	-	1,137	-	-	-	-
01-561-7280 Books Magazines Subscripti	-	119	233	600	600	600
01-561-7300 Collections Supplies	8,543	5,310	10,238	16,150	16,150	16,150
01-561-7420 Business Meeting	-	-	10	-	-	-
01-561-7430 Professional/Consulting Sv	28,000	9,815	8,376	14,500	14,500	14,500
01-561-7450 Learning & Education	10,414	3,536	2,313	8,000	8,000	10,000
01-561-7461 Collections	2,110	-	1,070	2,200	2,200	2,200
01-561-7742 Collections Acquisitions	962	3,910	3,091	8,000	8,000	15,000
01-561-7820 Building Improvements	-	-	-	10,000	20,000	10,000
<b>Total Museum - Collections Expenditures</b>	<b>266,318</b>	<b>269,475</b>	<b>277,580</b>	<b>335,764</b>	<b>345,764</b>	<b>359,056</b>

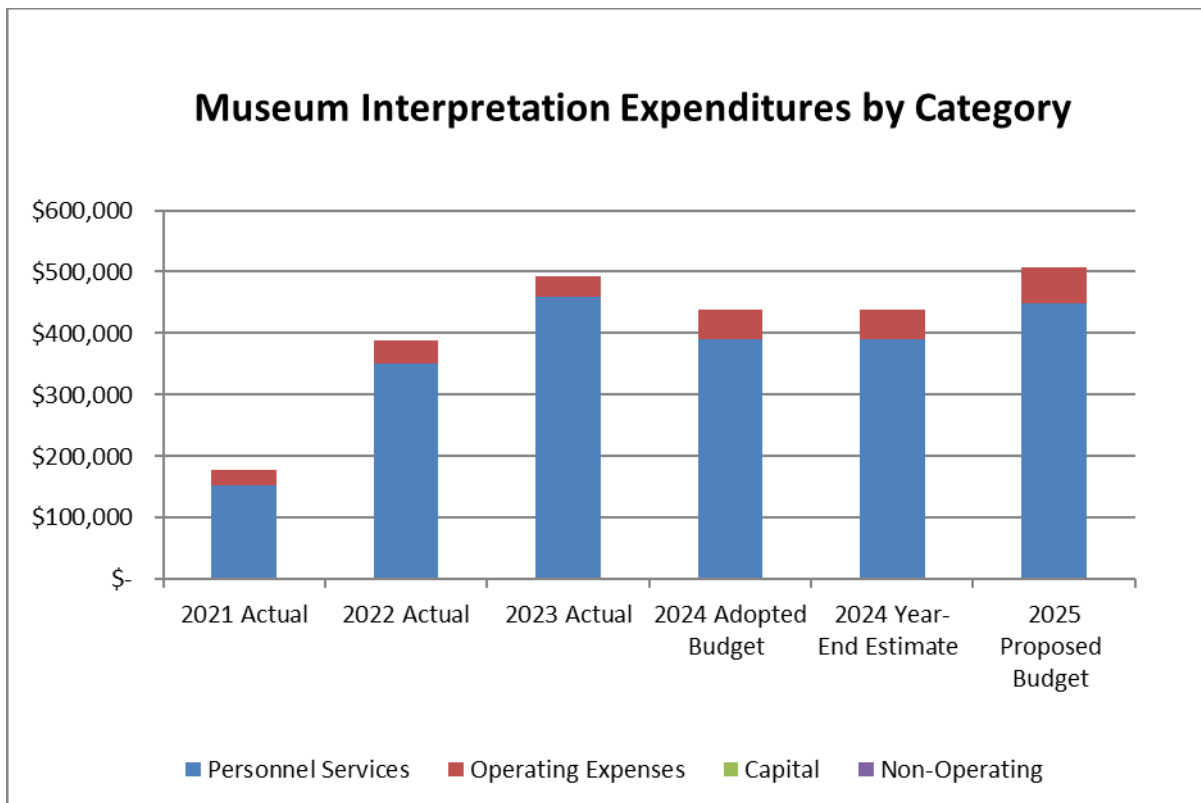


## Museum - Interpretation

### Expenditures by Line Item

2025 Proposed Budget

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Museum - Interpretation Expenditures</b>						
01-562-6010 Salary . Regular	121,158	239,462	305,247	274,720	274,720	302,309
01-562-6020 Salary . Overtime	(62)	720	1,195	2,153	2,153	2,153
01-562-6030 Social Security	7,661	14,915	19,300	17,032	17,032	18,743
01-562-6035 Medicare	1,831	3,488	4,514	2,458	2,458	4,383
01-562-6040 Worker's Comp. Ins.	5,785	8,086	8,876	8,474	8,474	8,474
01-562-6050 Medical	9,066	70,019	98,566	65,954	65,954	102,314
01-562-6051 Life	299	518	601	443	443	820
01-562-6052 Disability	343	595	690	489	489	551
01-562-6053 Dental	433	1,825	2,386	1,651	1,651	2,386
01-562-6054 Vision	179	488	585	272	272	584
01-562-6055 Short-Term Disability	72	100	108	81	81	135
01-562-6060 ICMA 401A . General Govern	2,400	5,020	6,362	13,473	13,473	6,911
01-562-6140 ICMA . Deferred Comp	1,884	4,105	8,379	3,754	3,754	-
01-562-6141 ICMA 457 Match 2%	2,205	2,435	2,570	-	-	-
01-562-6160 Unemployment Insurance	59	124	234	146	146	146
01-562-7280 Books Magazines Subscripti	205	453	538	500	500	500
01-562-7300 Education Supplies	16,438	17,513	20,126	20,700	20,700	28,000
01-562-7430 Professional/Consulting Sv	1,511	2,029	1,662	4,000	4,000	5,500
01-562-7450 Learning & Education	2,154	10,047	5,979	7,500	7,500	7,500
01-562-7461 Education & Food	4,511	7,148	5,559	15,525	15,525	15,525
<b>Total Museum - Interpretation Expenditures</b>	<b>178,131</b>	<b>389,091</b>	<b>493,477</b>	<b>439,325</b>	<b>439,325</b>	<b>506,935</b>

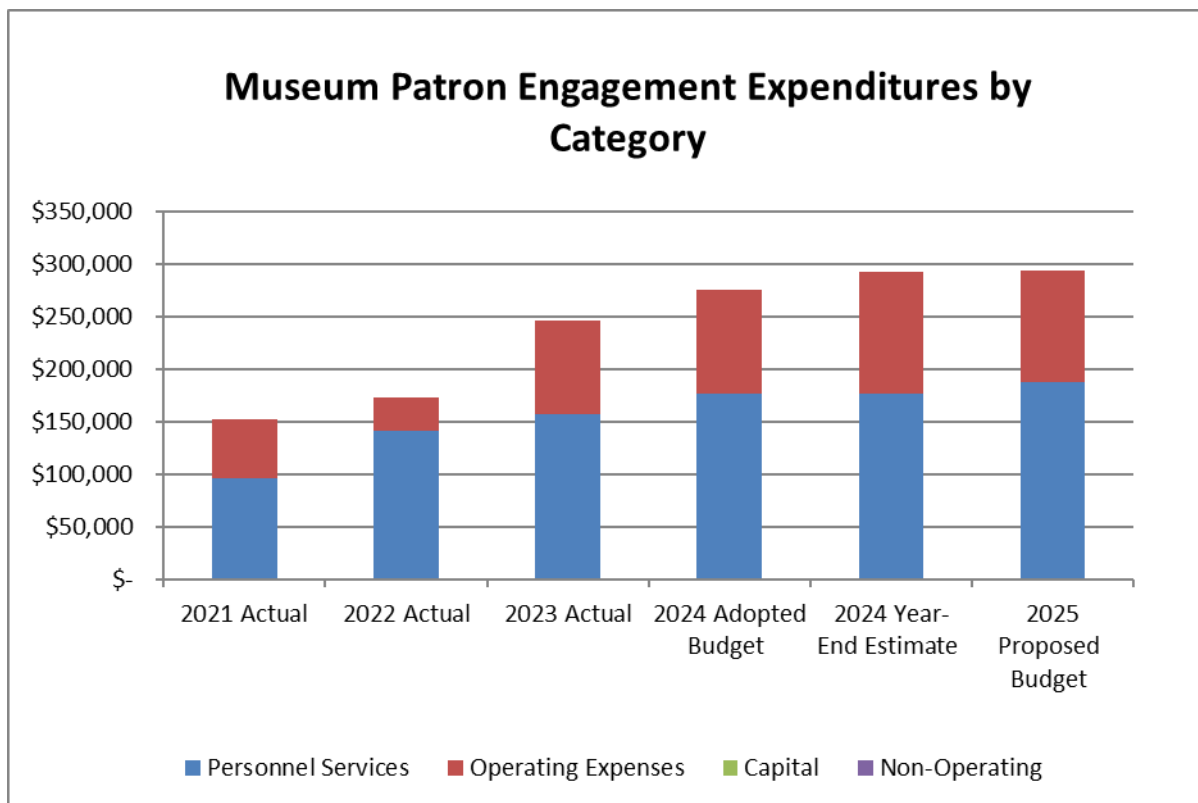


## Museum - Patron Engagement

### Expenditures by Line Item

2025 Proposed Budget

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Museum - Patron Engagement Expenditures</b>						
01-563-6010 Salary . Regular	63,367	104,489	113,768	126,937	126,937	136,950
01-563-6020 Salary . Overtime	1,878	350	290	2,153	2,153	2,153
01-563-6030 Social Security	4,060	6,442	7,055	7,577	7,577	8,491
01-563-6035 Medicare	949	1,506	1,650	2,423	2,423	1,986
01-563-6040 Worker's Comp. Ins.	95	117	104	2,691	2,691	2,691
01-563-6050 Medical	20,823	22,683	27,715	25,179	25,179	27,253
01-563-6051 Life	171	273	297	183	183	371
01-563-6052 Disability	196	314	351	507	507	249
01-563-6053 Dental	550	550	688	1,100	1,100	1,133
01-563-6054 Vision	-	-	135	113	113	234
01-563-6055 Short-Term Disability	27	46	49	54	54	54
01-563-6060 ICMA 401A . General Govern	4,157	4,963	5,251	8,343	8,343	6,236
01-563-6160 Unemployment Insurance	27	49	82	29	29	29
01-563-7220 Bldg. Supplies Exhibits	33,608	16,028	7,200	-	-	-
01-563-7280 Books Magazines Subscripti	-	-	-	500	500	1,000
01-563-7300 Exhibits Supplies	22,685	10,694	69,087	56,000	73,500	60,000
01-563-7420 Business Meetings	20	(20)	-	-	-	-
01-563-7430 Professional & Consulting	-	-	-	10,000	10,000	10,000
01-563-7450 Learning & Education	260	4,920	1,100	5,500	5,500	5,500
01-563-7461 Programming & Events	-	-	12,061	26,000	26,000	30,000
<b>Total Museum - Patron Engagement Expenditures</b>	<b>152,874</b>	<b>173,403</b>	<b>246,884</b>	<b>275,289</b>	<b>292,789</b>	<b>294,330</b>

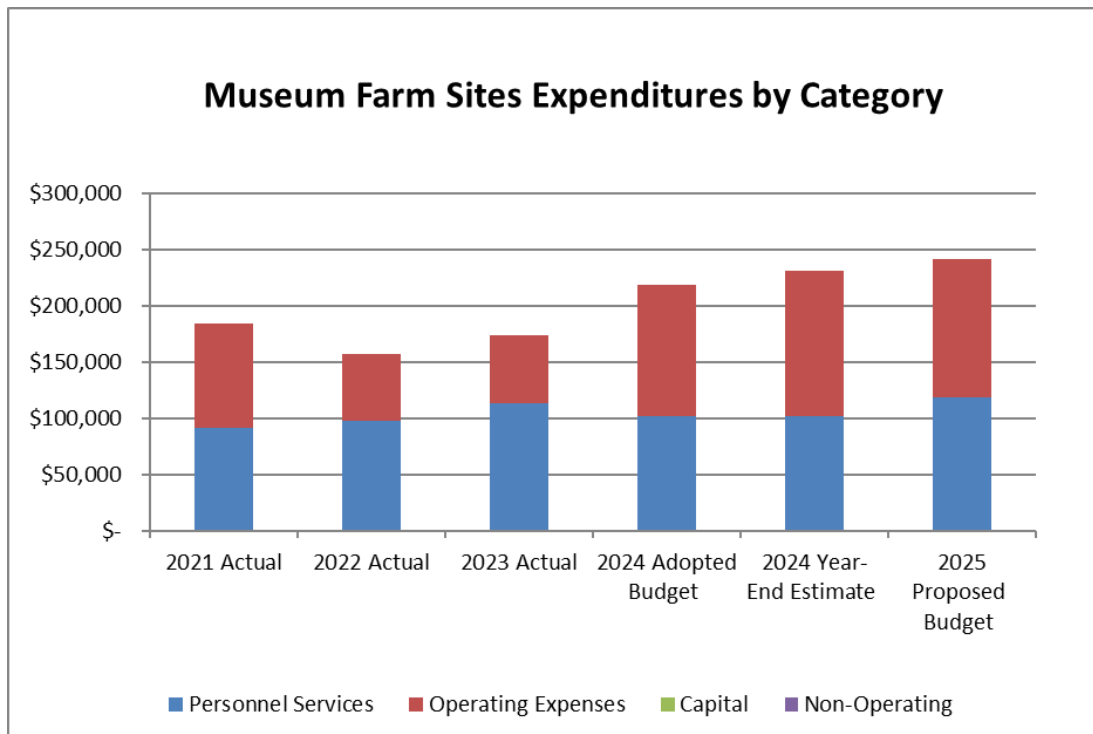


## Museum – Farm Sites

### Expenditures by Line Item

**2025 Proposed Budget**

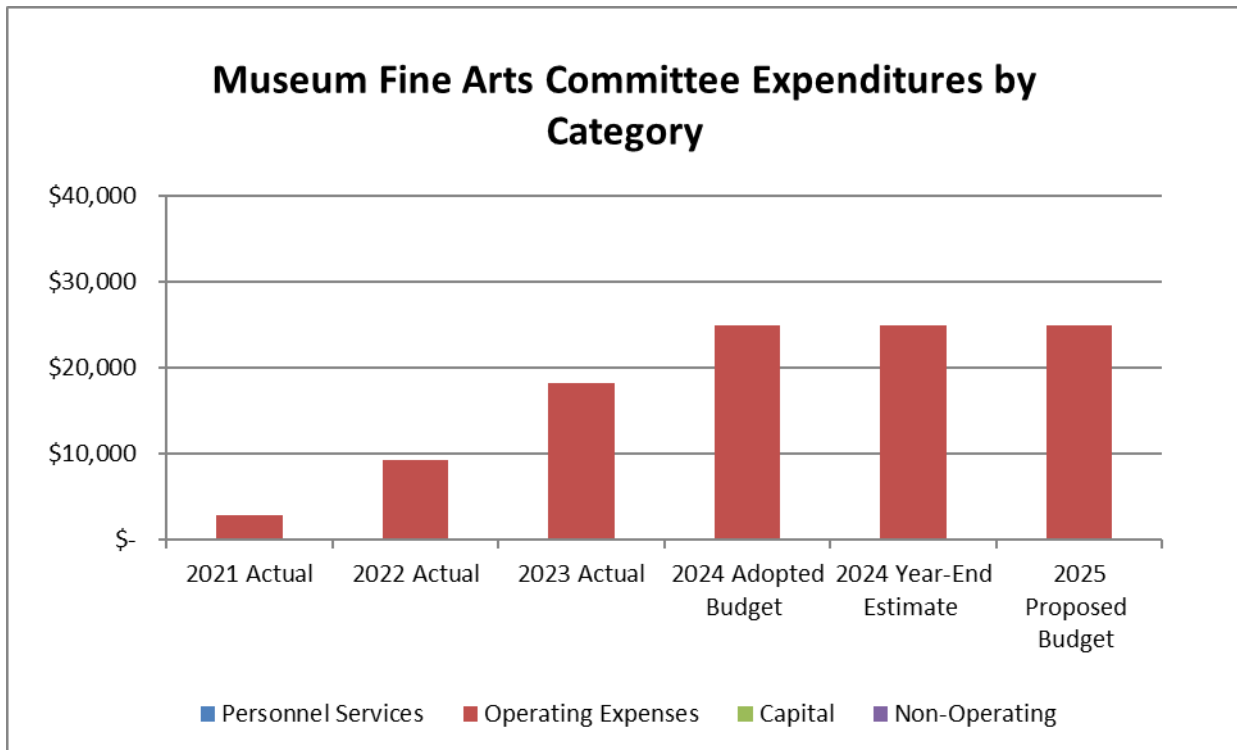
Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Museum - Farm Sites Expenditures</b>						
01-564-6010 Salary . Regular	54,860	57,470	68,051	61,475	61,475	73,906
01-564-6020 Salary . Overtime	4,418	6,183	4,921	3,229	3,229	3,229
01-564-6030 Social Security	3,463	3,825	4,353	3,006	3,006	4,582
01-564-6035 Medicare	810	895	1,018	899	899	1,072
01-564-6040 Worker's Comp. Ins.	2,070	1,915	2,094	3,195	3,195	3,195
01-564-6050 Medical	20,823	22,683	26,395	23,816	23,816	25,021
01-564-6051 Life	148	154	184	158	158	201
01-564-6052 Disability	169	177	211	175	175	134
01-564-6053 Dental	550	550	596	550	550	597
01-564-6054 Vision	114	114	117	114	114	117
01-564-6055 Short-Term Disability	27	27	27	27	27	27
01-564-6060 ICMA 401A . General Govern	3,599	4,023	5,444	4,917	4,917	5,912
01-564-6150 Uniforms	-	200	-	150	150	150
01-564-6160 Unemployment Insurance	27	34	41	29	29	29
01-564-7115 Office Furniture	574	1,790	-	3,000	3,000	3,000
01-564-7220 Bldg Supplies Farm Sites	6,926	6,308	4,922	10,000	10,000	11,000
01-564-7311 Veterinary Services	3,489	4,478	5,582	9,000	9,000	12,000
01-564-7312 Feed	15,848	23,961	26,862	28,000	28,000	28,000
01-564-7313 Horseshoes & Tack	1,483	1,414	1,666	3,000	3,000	3,000
01-564-7314 Livestock Replacement	1,743	1,027	3,199	5,000	5,000	5,000
01-564-7525 Trash Collection	-	-	-	1,000	1,000	2,800
01-564-7580 Bldg. M & R Farm Sites	63,501	19,714	18,279	58,200	70,700	58,200
<b>Total Museum - Farm Sites Expenditures</b>	<b>184,643</b>	<b>156,941</b>	<b>173,963</b>	<b>218,940</b>	<b>231,440</b>	<b>241,171</b>



**Museum – Fine Arts Committee**

**Expenditures by Line Item**

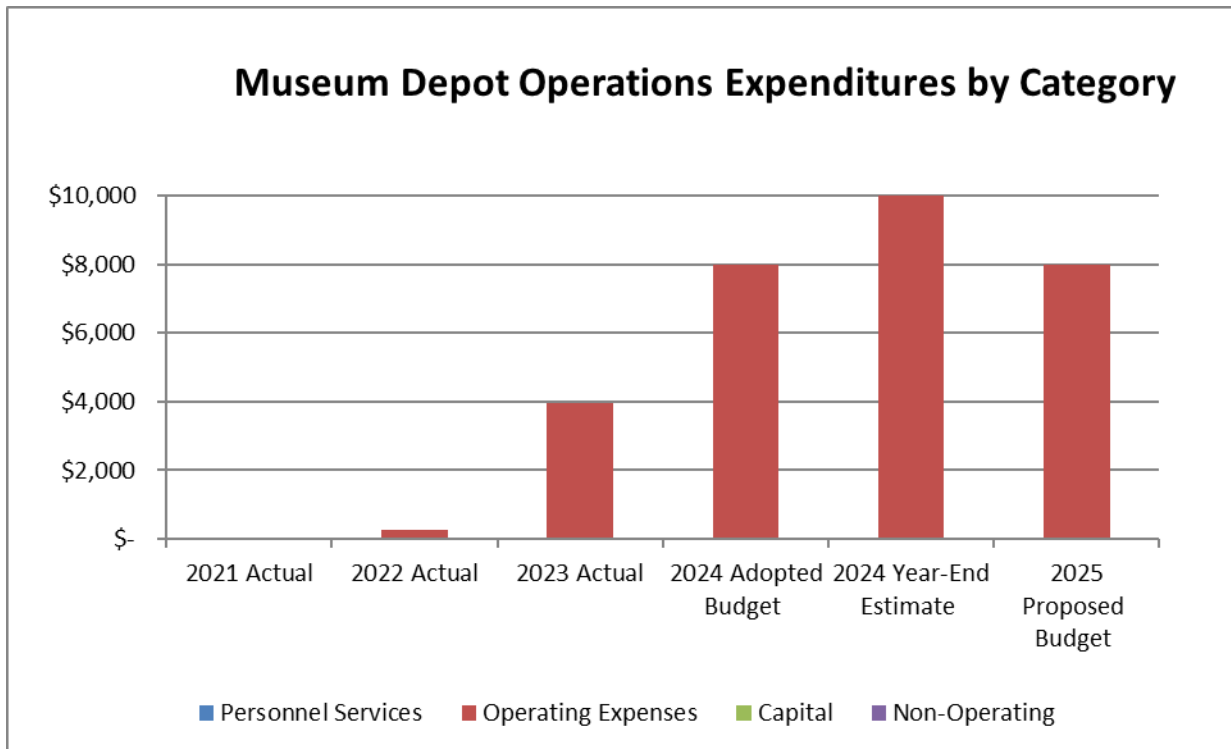
<u>Account Number and Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Adopted Budget</u>	<u>2024 Year-End Estimate</u>	<u>2025 Proposed Budget</u>
<b>Museum - Fine Arts Committee Expenditures</b>						
01-565-7461 1086 Fine Arts Conservation	2,917	9,269	18,182	25,000	25,000	25,000
<i>Total Museum - Fine Arts Committee Expenditures</i>	<i>2,917</i>	<i>9,269</i>	<i>18,182</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>



## Museum – Depot Operations

### Expenditures by Line Item

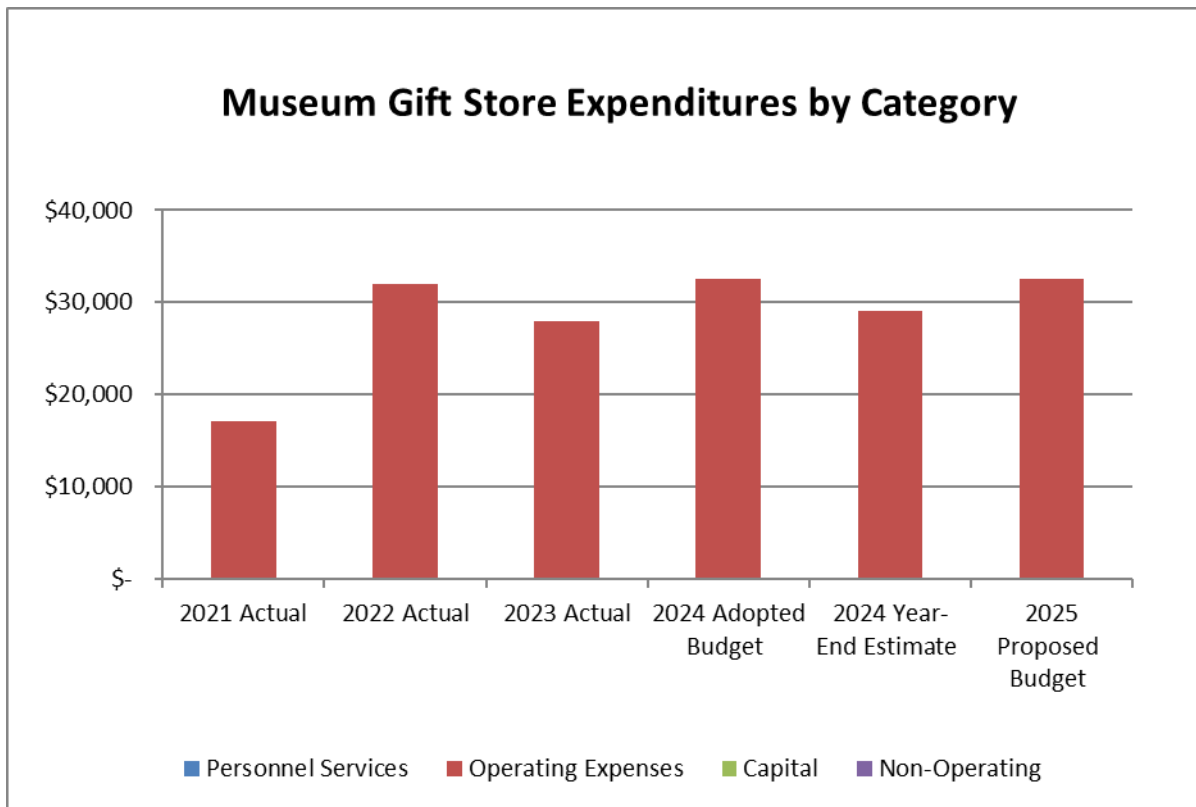
Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Museum - Depot Operations Expenditures</b>						
01-566-7461 Depot Operation	-	275	3,965	8,000	14,400	8,000
<i>Total Museum - Depot Operations Expenditures</i>	-	275	3,965	<b>8,000</b>	<b>14,400</b>	<b>8,000</b>



**Museum – Gift Store**

**Expenditures by Line Item**

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Museum - Gift Store Expenditures</b>						
01-567-7323 Museum Gift Store Purchase	14,993	28,922	24,154	29,000	29,000	29,000
01-567-7360 Software Maintenance & Licensing	-	-	-	500	-	500
01-567-7419 Bank Fees	2,132	3,114	3,778	3,100	-	3,100
<b>Total Museum - Gift Store Expenditures</b>	<b>17,125</b>	<b>32,036</b>	<b>27,932</b>	<b>32,600</b>	<b>29,000</b>	<b>32,600</b>





## General Operations

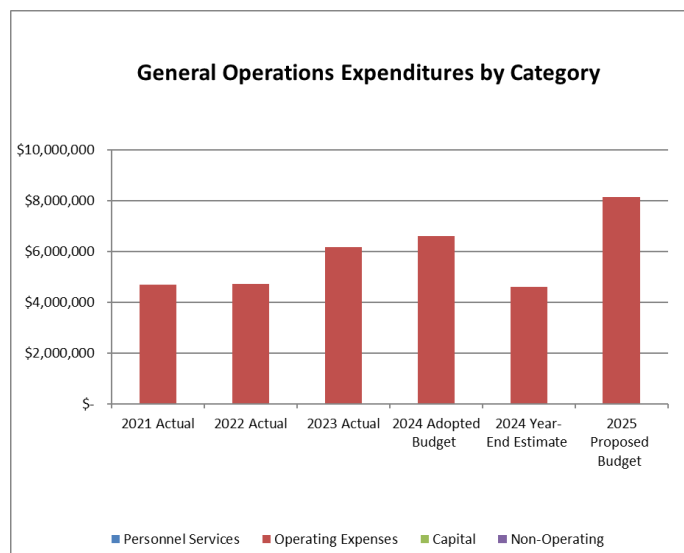
### Description of Department

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

### Expenditures by Line Item

#### 2025 Proposed Budget

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>General Operations Expenditures</b>						
01-600-6192 Salary & Benefits	-	-	-	(872,525)	(2,809,083)	(1,274,252)
01-600-7112 Printer Supplies	30,430	35,668	35,784	78,000	78,000	78,000
01-600-7115 Non-Capital Equipment	-	63	-	-	-	-
01-600-7285 Dues & Memberships	70,264	78,546	85,057	89,139	89,139	89,139
01-600-7360 Software Maintenance & Licensing	926,944	1,172,231	1,425,672	2,058,900	2,162,651	2,591,845
01-600-7410 Collection Fee	27,888	23,232	22,108	30,000	30,000	30,000
01-600-7411 Co. Clerk . Veh Tax Collec	156,202	186,560	211,194	190,000	190,000	190,000
01-600-7430 Professional/Consulting Sv	130,000	-	48,366	144,220	162,756	1,244,220
01-600-7461 Senior Resident Tax Refund	115,343	118,571	104,243	120,000	120,000	120,000
01-600-7462 Employee Recognition	993	100	-	-	-	-
01-600-7465 Tax Incentive Agreements	59,267	(59,267)	-	-	-	-
01-600-7470 Telecommunications	482,899	487,997	537,911	616,000	633,950	648,000
01-600-7480 Postage	55,610	101,384	104,278	85,000	85,000	85,000
01-600-7510 Rentals	1,035	-	-	-	-	-
01-600-7520 Electricity & Gas	535,178	634,446	704,491	700,580	715,580	738,565
01-600-7525 Water & Sewer Charges	242,940	254,876	220,892	300,921	309,521	317,289
01-600-7530 Street Lighting	924,510	906,183	971,511	1,110,550	1,110,550	1,154,972
01-600-7540 Copier Lease - Non-Lewan	40,868	5,432	54	-	-	-
01-600-7541 Copier Lease - Lewan	31,139	45,236	77,251	82,000	82,000	82,000
01-600-7550 Fleet Charges	-	-	-	1,433,833	1,191,746	1,512,510
01-600-7551 Vehicle Maintenance	-	-	668,521	-	-	-
01-600-7553 Vehicle Fuel	-	-	296,141	-	-	-
01-600-7554 Vehicle Extraordinary Charges	-	-	16,205	-	-	-
01-600-7555 Vehicle Insurance	-	-	176,590	-	-	-
01-600-7610 Property & Liability Insur	800,000	640,000	325,000	388,500	388,500	487,350
01-600-7721 Election	26,206	65,643	158,999	70,000	70,000	70,000
<b>Total General Operations Expenditures</b>	<b>4,657,715</b>	<b>4,696,897</b>	<b>6,190,269</b>	<b>6,625,118</b>	<b>4,610,309</b>	<b>8,164,638</b>



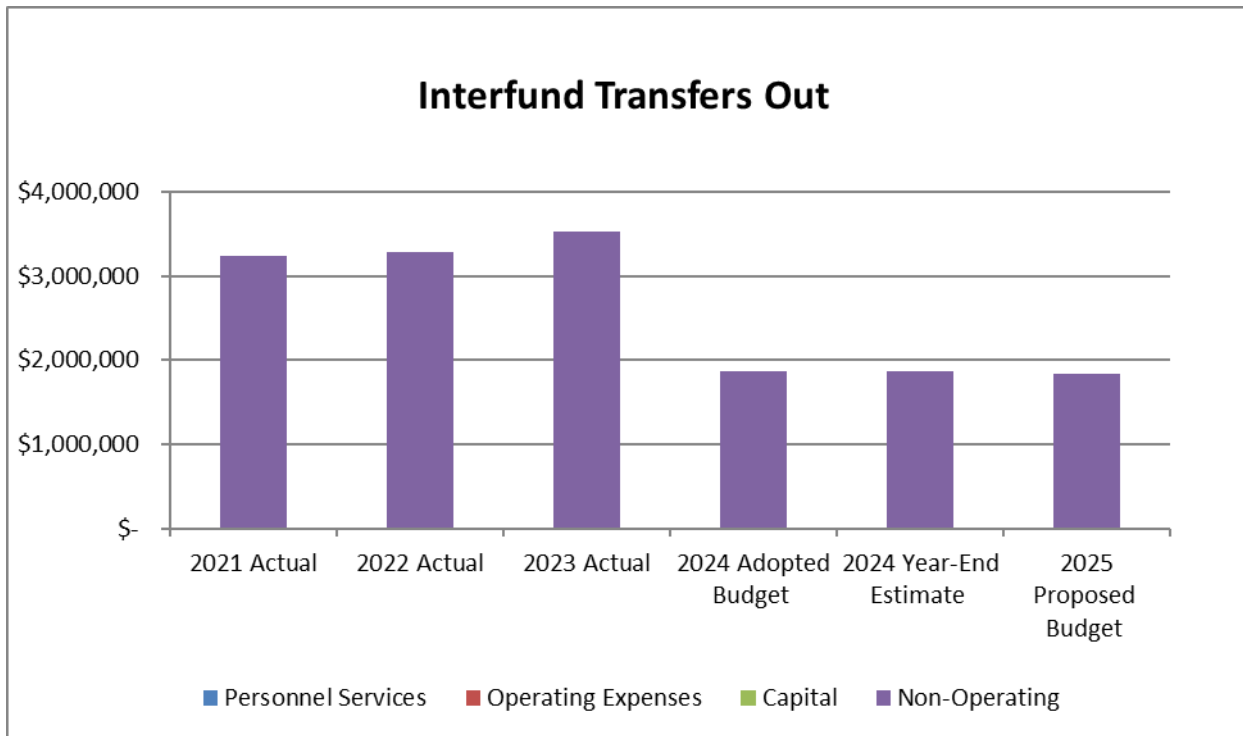
## Interfund Transfers Out

### Highlights of 2025 Budget

The City will transfer \$1,797,977 to the Capital Projects Reserve Account.

### Expenditures by Line Item

		2025 Proposed Budget					
Account Number and Description		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Interfund Transfers Out</b>							
01-600-8534	Tr Out . Capital Proj. Fund	3,158,900	3,177,500	3,427,983	1,797,977	1,797,977	1,842,926
01-600-8545	Tr Out . Geneva Village	50,000	103,403	97,765	76,324	76,324	-
01-600-8561	Tr Out . Life AD&D	26,000	-	-	-	-	-
<b>Total Interfund Transfers Out</b>		<b>3,234,900</b>	<b>3,280,903</b>	<b>3,525,748</b>	<b>1,874,301</b>	<b>1,874,301</b>	<b>1,842,926</b>



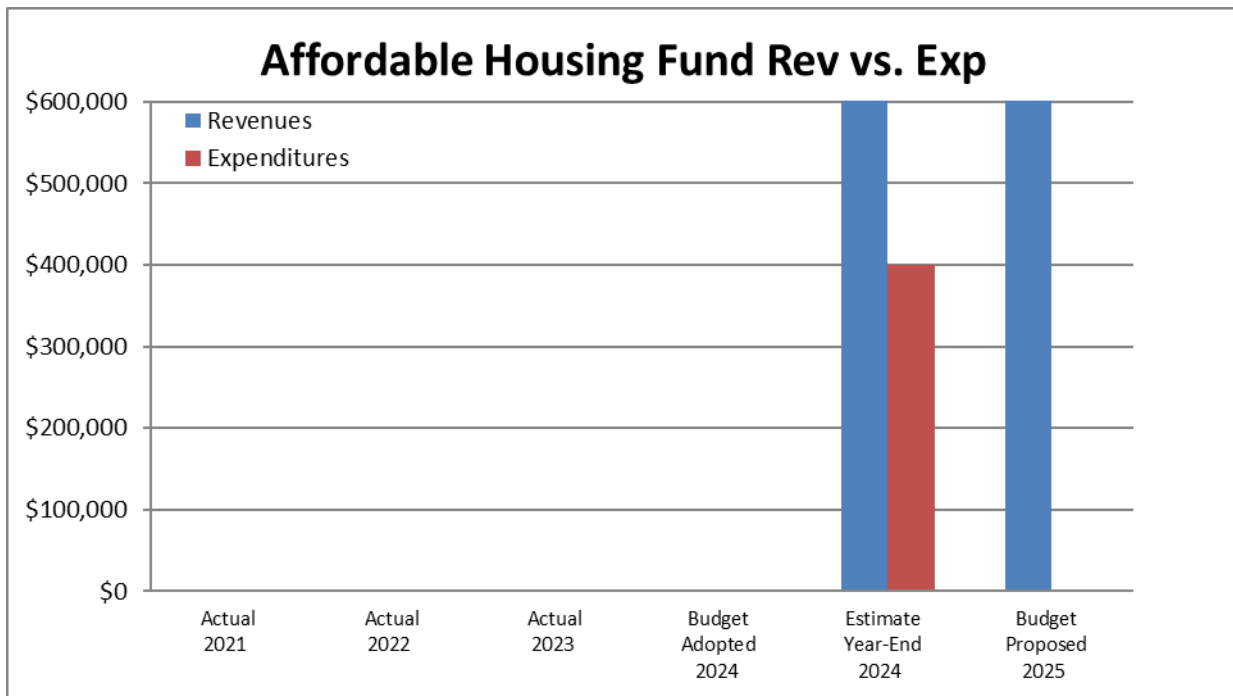
### Grand Total General Fund Expenditures

		2025 Proposed Budget					
Account Number and Description		2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Grand Total General Fund Expenditures</b>		<b>45,918,847</b>	<b>49,641,466</b>	<b>56,598,459</b>	<b>59,574,183</b>	<b>57,383,932</b>	<b>63,283,760</b>

## Affordable Housing Fund

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

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



## Affordable Housing Fund Budget Summary

### 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

<u>Account Number and Description</u>	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Revenues</b>						
11-321-5119 Fees in Lieu of	-	-	-	-	914,062	1,359,352
11-171-5700 Interest Earnings	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	<b>914,062</b>	<b>1,359,352</b>

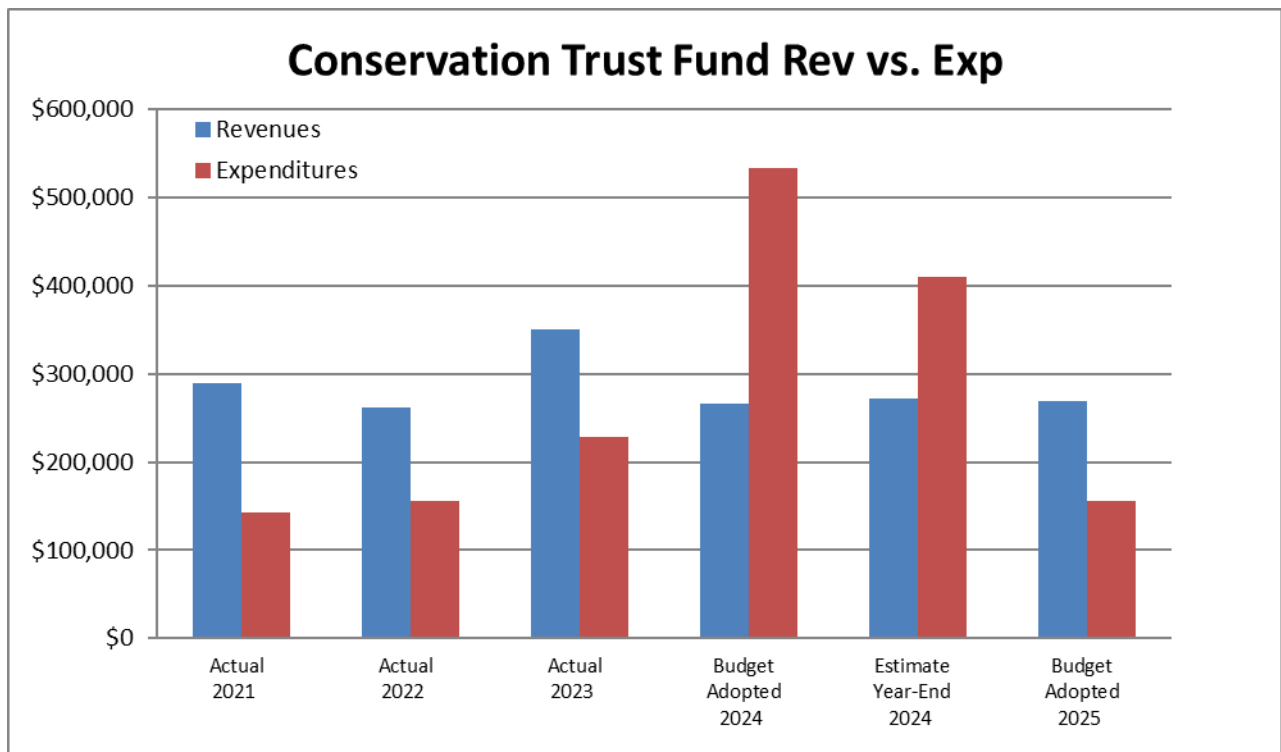
### Expenditures by Line Item

<u>Account Number and Description</u>	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Expenditures</b>						
11-321-7430 Professional/Consulting Svcs	-	-	-	-	400,000	-
11-600-852X Txf to Other Funds	-	-	-	-	-	500,000
<b>Total Expenditures</b>	-	-	-	-	<b>400,000</b>	<b>500,000</b>

## 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 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>289,037</b>	<b>261,959</b>	<b>350,060</b>	<b>265,564</b>	<b>271,472</b>	<b>268,702</b>
<b>Expenditures</b>						
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
<b>Total expenditures</b>	<b>142,816</b>	<b>156,071</b>	<b>228,359</b>	<b>532,840</b>	<b>410,000</b>	<b>155,599</b>
Excess (deficiency) of financial sources over financial uses	146,221	105,888	121,701	(267,276)	(138,528)	113,103
<b>Fund Balance, Beginning of Year</b>	<b>\$ 199,802</b>	<b>\$ 346,023</b>	<b>\$ 451,911</b>	<b>\$ 278,147</b>	<b>\$ 573,612</b>	<b>\$ 435,085</b>
<b>Fund Balance, End of Year</b>	<b>\$ 346,023</b>	<b>\$ 451,911</b>	<b>\$ 573,612</b>	<b>\$ 10,871</b>	<b>\$ 435,085</b>	<b>\$ 548,188</b>



## Conservation Trust Fund Budget Summary

### Description of Fund

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

**Revenues – \$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

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
				<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
14-171-5324 Lottery Funds	292,342	291,175	316,626	260,000	260,000	260,000
14-171-5700 Interest Earnings	(3,305)	(29,216)	33,434	5,564	11,472	8,702
<b>Total Revenues</b>	<b>289,037</b>	<b>261,959</b>	<b>350,060</b>	<b>265,564</b>	<b>271,472</b>	<b>268,702</b>

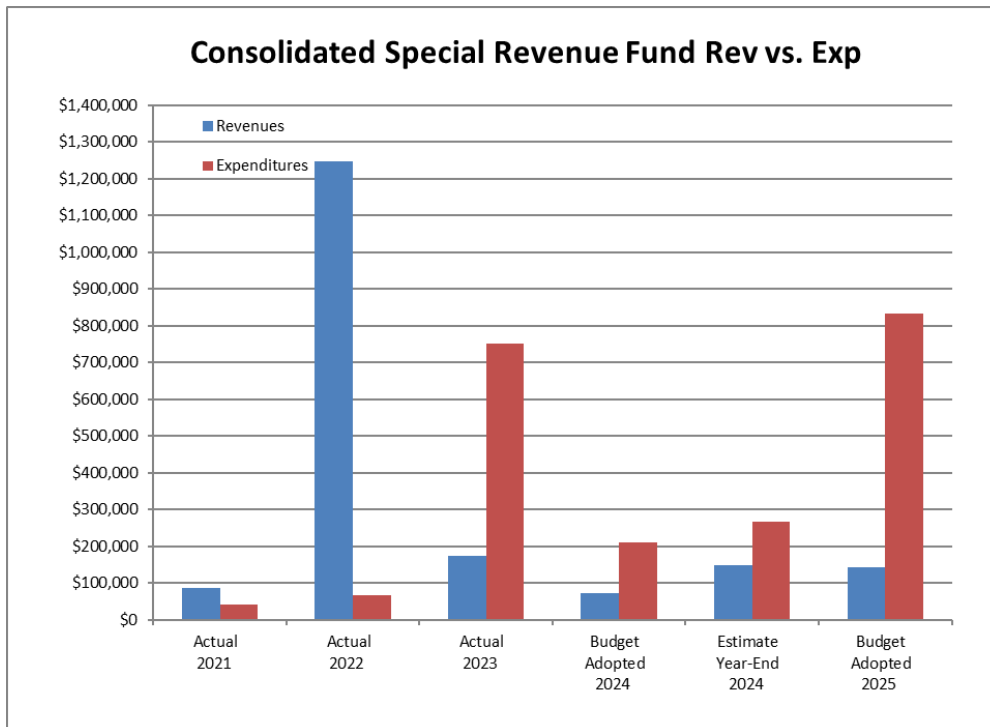
### Expenditures by Line Item

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
				<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
14-400-6010 Parkland Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
14-400-7461 South Platte Park	21,920	21,920	83,357	50,000	50,000	22,080
14-400-7510 Rent	20,896	21,523	45,002	22,840	-	23,519
14-400-7820 Library Master Plan	-	-	-	225,000	-	-
14-400-7820 Museum Artifact Storage	-	-	-	10,000	10,000	10,000
14-400-7820 Library Phase III Gallery Master Plan	-	-	-	125,000	-	-
14-400-7820 Library Sorter	-	-	-	-	250,000	-
14-400-7820 Library/Museum Security System Upgra	-	12,628	-	-	-	-
<b>Total Expenditures</b>	<b>142,816</b>	<b>156,071</b>	<b>228,359</b>	<b>532,840</b>	<b>410,000</b>	<b>155,599</b>

## Consolidated Special Revenue Fund

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

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>85,473</b>	<b>1,246,776</b>	<b>173,218</b>	<b>71,952</b>	<b>147,013</b>	<b>143,372</b>
<b>Expenditures</b>						
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	-	-	-
<b>Total expenditures</b>	<b>40,580</b>	<b>66,716</b>	<b>751,990</b>	<b>210,103</b>	<b>266,903</b>	<b>831,988</b>
<b>Other Financing Uses</b>						
Transfers In	-	-	40,000	-	-	-
<b>Excess (deficiency) of financial sources over financial uses</b>	<b>44,893</b>	<b>1,180,060</b>	<b>(538,772)</b>	<b>(138,151)</b>	<b>(119,890)</b>	<b>(688,615)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 209,414</b>	<b>\$ 254,307</b>	<b>\$ 1,434,367</b>	<b>\$ 262,110</b>	<b>\$ 895,595</b>	<b>\$ 775,705</b>
<b>Fund Balance, End of Year</b>	<b>\$ 254,307</b>	<b>\$ 1,434,367</b>	<b>\$ 895,595</b>	<b>\$ 123,959</b>	<b>\$ 775,705</b>	<b>\$ 87,090</b>



## Consolidated Special Revenue Fund Budget Summary

### Description of Fund

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

#### **Revenues – \$143,372**

There are four major on-going programs in this fund:

- PEG Fees of \$0.50 per subscriber per month are collected from cable subscribers to be used for equipment related to cable television,
- Defensive Driving fees are assessed on certain municipal court cases providing funding for the defensive driving classes provided to defendants through the court, and
- Littleton Victim’s Assistance fees from tickets via the court system to be used for assistance to victims in the Littleton area.
- Police Health retirement is to provide health benefits for eligible police retiree members. This program will begin in 2025.

#### **Expenditures – \$831,988**

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

### Revenue Summary

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
PEG Fees	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	15,100	-	15,000	15,000
CO Tree Coalition	-	-	5,528	-	300	325
Police Health Retirement Account	-	-	41,680	-	40,880	41,000
<b>Total Consol Special Revenue Fund Revenues</b>	<b>85,473</b>	<b>1,246,776</b>	<b>213,218</b>	<b>71,952</b>	<b>147,013</b>	<b>143,372</b>

### Expenditure Summary

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
PEG Fees	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
<b>Total Consol Special Revenue Fund Expenditures</b>	<b>40,580</b>	<b>66,716</b>	<b>751,990</b>	<b>210,103</b>	<b>266,903</b>	<b>831,988</b>



**Consolidated Special Revenue Fund**

<b>PEG Fees Line Item Detail (Project 1240)</b>				<b>2024</b>	<b>2024</b>	<b>2025</b>
<b>Account Number and Description</b>				<b>Adopted</b>	<b>Year-End</b>	<b>Proposed</b>
				<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>Revenue</b>						
15-130-5330	1240	County/City/Local Grants	12,000	-	-	-
15-130-5500	1240	PEG Fees	34,134	31,000	31,000	29,000
15-130-5700	1240	Interest Earnings - PEG	1,930	300	800	150
<b>Total PEG Fees Revenues</b>			<b>48,064</b>	<b>31,300</b>	<b>31,800</b>	<b>29,150</b>
<b>Expenditures</b>						
15-130-7300	1240	Repair and Maintenance	16,014	61,000	61,000	33,350
15-130-7860	1240	Video Equipment	20,034	-	-	-
<b>Total PEG Fees Expenditures</b>			<b>36,048</b>	<b>61,000</b>	<b>61,000</b>	<b>33,350</b>

<b>Stadium District Funding Line Item Detail (Project 2015)</b>				<b>2024</b>	<b>2024</b>	<b>2025</b>
<b>Account Number and Description</b>				<b>Adopted</b>	<b>Year-End</b>	<b>Proposed</b>
				<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>Revenue</b>						
15-171-5700	2015	Interest Earnings - Stadium District Funding	46,173	-	6,196	5,800
15-171-5800	2015	Misc Revenue - Stadium District Funding	-	-	-	-
<b>Total Stadium District Funding Revenues</b>			<b>46,173</b>	<b>-</b>	<b>6,196</b>	<b>5,800</b>
<b>Expenditures</b>						
15-171-7461	2015	Stadium District Funding	692,700	-	67,700	588,580
<b>Total Stadium District Funding Expenditures</b>			<b>692,700</b>	<b>-</b>	<b>67,700</b>	<b>588,580</b>

<b>Defensive Driving Program Line Item Detail (Project 1056)</b>				<b>2024</b>	<b>2024</b>	<b>2025</b>
<b>Account Number and Description</b>				<b>Adopted</b>	<b>Year-End</b>	<b>Proposed</b>
				<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>Revenue</b>						
15-200-5700	1056	Interest Earnings - Defensive Driving	5,089	2,242	2,007	2,107
15-200-5800	1056	Rev . Defensive Driving	6,801	35,500	7,400	7,400
<b>Total Defensive Driving Program Revenues</b>			<b>11,890</b>	<b>37,742</b>	<b>9,407</b>	<b>9,507</b>
<b>Expenditures</b>						
15-200-6010	1056	Salary . Regular	-	11,098	11,098	11,653
15-200-6035	1056	Medicare	-	52	52	55
15-200-6060	1056	ICMA 401A . General Government	-	-	-	-
15-200-7700	1056	Other Charges	2,858	-	-	-
<b>Total Defensive Driving Program Expenditures</b>			<b>2,858</b>	<b>11,150</b>	<b>11,150</b>	<b>11,708</b>

**Consolidated Special Revenue Fund**

<b>M. Stein Line Item Detail (Project 1131)</b>						
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
				<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenue</b>						
15-600-5700 1131 Interest Earnings - M. Stein	10	379	1,179	300	1,200	1,300
<b>Total M. Stein Line Revenues</b>	<b>10</b>	<b>379</b>	<b>1,179</b>	<b>300</b>	<b>1,200</b>	<b>1,300</b>
<b>Expenditures</b>						
15-600-7700 1131 Other Charges (M. Stein)	-	-	-	22,000	-	24,000
<b>Total M. Stein Line Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>24,000</b>

<b>Drug Destruction Line Item Detail (Project 1286)</b>						
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
				<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenue</b>						
15-173-5520 1286 Drug Destruction	-	-	-	-	-	-
15-173-5700 1286 Interest Earnings - Drug Destruction	(41)	(309)	407	100	100	100
<b>Total Drug Destruction Revenues</b>	<b>(41)</b>	<b>(309)</b>	<b>407</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Expenditures</b>						
15-173-7704 1286 Drug Destruction	-	-	-	-	-	-
<b>Total Drug Destruction Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Littleton Fine Arts Committee Line Item Detail (Project 1247)</b>						
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
				<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenue</b>						
15-565-5700 1247 Interest Earnings - LFAC	(166)	(1,134)	1,395	310	530	540
15-565-5720 1247 LFAC Donation	-	(1,573)	-	-	-	-
15-565-5800 1247 Rev. LFAC Events	(1,986)	-	-	300	-	-
<b>Total Littleton Fine Arts Committee Revenues</b>	<b>(2,151)</b>	<b>(2,707)</b>	<b>1,395</b>	<b>610</b>	<b>530</b>	<b>540</b>
<b>Expenditures</b>						
15-565-7700 1247 LFAC - Other Charges	-	-	-	20,000	20,000	3,000
<b>Total Littleton Fine Arts Committee Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>3,000</b>

<b>Stern-Elder Committee Line Item Detail (Project 1206)</b>						
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
				<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenue</b>						
15-300-5700 1206 Interest Earnings - Sterne-Elder	(123)	(961)	1,371	400	600	650
15-300-5800 1206 Rev - Stern-Elder	1,500	1,500	1,500	1,500	1,500	1,500
<b>Total Stern-Elder Committee Revenues</b>	<b>1,377</b>	<b>539</b>	<b>2,871</b>	<b>1,900</b>	<b>2,100</b>	<b>2,150</b>
<b>Expenditures</b>						
15-300-7700 1206 Sterne-Elder - Other Charges	-	-	-	20,500	20,500	3,900
<b>Total Stern-Elder Committee Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,500</b>	<b>20,500</b>	<b>3,900</b>

**Consolidated Special Revenue Fund**

<b>Littleton Victims Assistance Line Item Detail (Project 1129)</b>								
			2021	2022	2023	2024	2024	2025
<b>Account Number and Description</b>			<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenue</b>								
15-200-5700	1129	Interest Earnings - VALE	-	-	9,027	-	4,000	3,000
15-200-5800	1129	Rev . Littleton VALE	-	-	29,903	-	35,500	35,500
15-200-5723	1129	Interest Earnings - VALE	-	-	-	-	-	-
<b>Total Littleton Victims Assistance Line Revenues</b>			-	-	<b>38,930</b>	-	<b>39,500</b>	<b>38,500</b>
<b>Expenditures</b>								
15-200-6010	1129	Salary . Regular	-	-	-	53,376	53,376	80,912
15-200-6030	1129	Social Security	-	-	-	3,309	3,309	5,016
15-200-6035	1129	Medicare	-	-	-	774	774	1,173
15-200-6040	1129	Worker's Comp Ins.	-	-	-	2,190	2,190	3,320
15-200-6050	1129	Medical	-	-	-	6,295	6,295	9,542
15-200-6051	1129	Life	-	-	-	145	145	220
15-200-6052	1129	Disability	-	-	-	165	165	250
15-200-6053	1129	Dental	-	-	-	430	430	652
15-200-6054	1129	Vision	-	-	-	89	89	135
15-200-6055	1129	Short-Term Disability	-	-	-	21	21	32
15-200-6060	1129	ICMA 401A Gen Gov	-	-	-	3,737	3,737	5,665
15-200-6160	1129	Unemployment Ins	-	-	-	22	22	33
15-200-7450	1129	Learning & Education	-	260	-	-	-	-
15-200-7700	1129	Victim Reimbursement	-	1,488	1,600	1,000	1,000	2,500
15-201-7300	1129	Supplies Other Special	-	-	11,442	-	-	-
<b>Total Littleton Victims Assistance Line Expenditures</b>			-	<b>1,748</b>	<b>13,042</b>	<b>71,553</b>	<b>71,553</b>	<b>109,450</b>

<b>Shop with a Cop (Project 1292)</b>								
			2021	2022	2023	2024	2024	2025
<b>Account Number and Description</b>			<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenue</b>								
15-201-5723	1292	Misc. Contribution/Donation	-	15,060	15,000	-	15,000	15,000
15-200-5700	1292	Interest Earnings - Shop w/ a Cop	-	-	100	-	-	-
<b>Total Shop with a Cop Revenues</b>			-	<b>15,060</b>	<b>15,100</b>	-	<b>15,000</b>	<b>15,000</b>
<b>Expenditures</b>								
15-201-7300	1292	Supplies Other Special	12,296	11,200	10,200	3,900	15,000	15,000
<b>Total Shop with a Cop Expenditures</b>			<b>12,296</b>	<b>11,200</b>	<b>10,200</b>	<b>3,900</b>	<b>15,000</b>	<b>15,000</b>
15-201-7300			8,410	12,296	11,200	-	-	3,900
<b>Total Shop with a Cop Expenditures</b>			<b>8,410</b>	<b>12,296</b>	<b>11,200</b>	-	-	<b>3,900</b>

**Consolidated Special Revenue Fund**

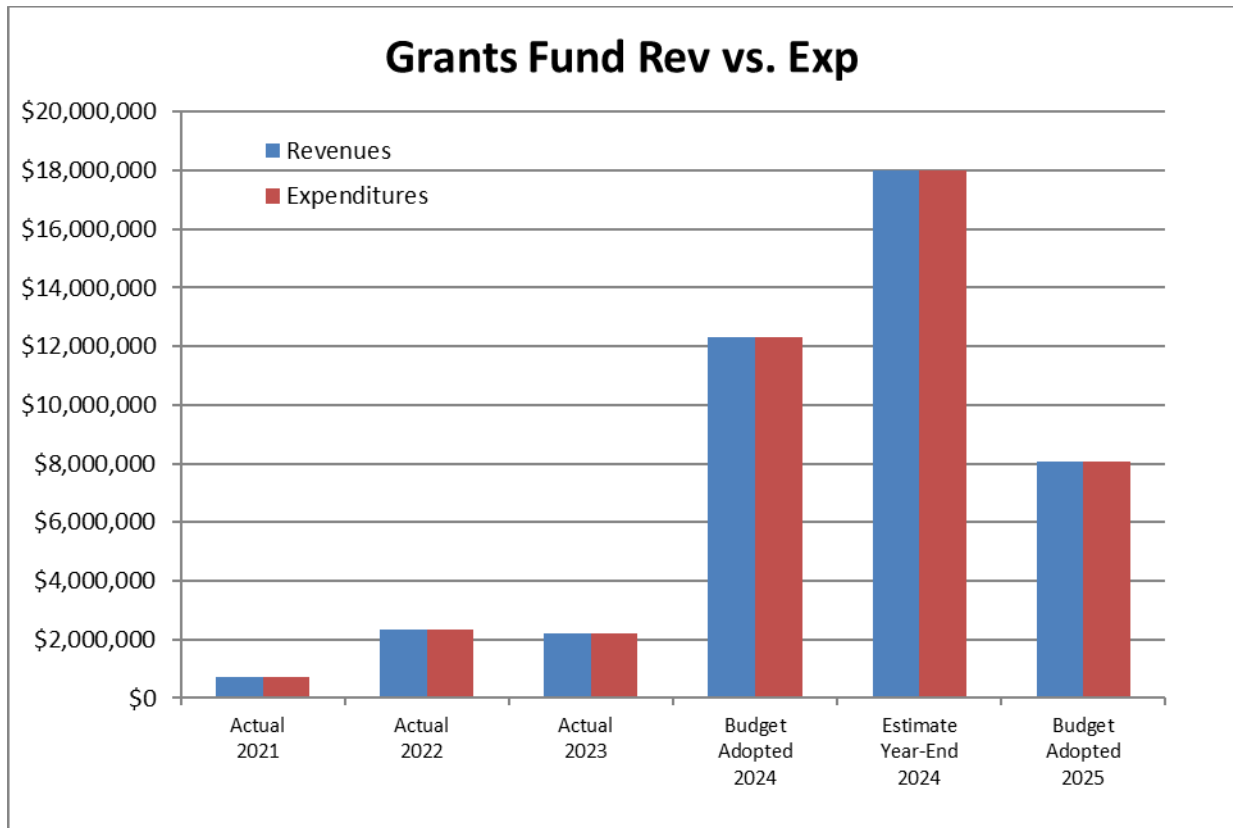
<b>Colorado Tree Coalition (Project 1500)</b>						
<b>Account Number and Description</b>	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Revenue</b>						
15-303-5330 1500 County/City/Local Grants	-	-	5,250	-	-	-
15-303-5700 1500 Interest Earnings - EAB	-	-	278	-	300	325
<b>Total Colorado Tree Coalition Revenues</b>	-	-	<b>5,528</b>	-	<b>300</b>	<b>325</b>
<b>Expenditures</b>						
<b>Total Colorado Tree Coalition Expenditures</b>	-	-	-	-	-	-

<b>Police Health Retirement Account (Project 2017)</b>						
<b>Account Number and Description</b>	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Revenue</b>						
15-203-5700 2017 Interest Earnings - Police HRA	-	-	1,680	-	880	1,000
15-600-5901 2017 Police HRA	-	-	40,000	-	40,000	40,000
<b>Total Police Health Retirement Account Revenues</b>	-	-	<b>41,680</b>	-	<b>40,880</b>	<b>41,000</b>
<b>Expenditures</b>						
15-200-7700 2017 Police HRA Claims	-	-	-	-	-	43,000
<b>Total Police Health Retirement Account Expenditures</b>	-	-	-	-	-	<b>43,000</b>

**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 Proposed Budget
<b>Revenues</b>						
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
<b>Expenditures</b>						
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	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## Grants Fund Budget Summary

### Description of Fund

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

**Revenues – \$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

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
16-130-5510	-	75,000	-	-	-	-
16-130-5310	-	-	-	-	1,500,000	-
16-140-5330	-	-	25,000	-	-	-
16-171-5330	50,000	10,293	-	-	-	-
16-174-5330	400	-	-	-	-	-
16-177-5310	18,000	-	-	-	-	-
16-177-5310	-	-	-	-	244,250	-
16-200-5310	-	169,818	10,182	-	-	-
16-201-5310	5,360	-	-	-	-	-
16-201-5320	-	173,068	-	-	-	-
16-203-5330	-	-	5,620	10,000	10,000	10,000
16-203-5310	1,634	-	-	-	-	-
16-203-5310	-	32,929	17,508	-	-	-
16-203-5310	-	-	-	15,000	15,000	10,000
16-203-5320	-	10,331	5,766	-	-	-
16-203-5320	3,022	-	-	-	-	-
16-204-5310	18,249	18,472	20,041	20,000	20,000	20,000
16-300-5310	414,437	162,514	-	-	500,000	-
16-302-5320	-	195,814	-	-	-	-
16-302-5320	-	-	258,713	-	-	-
16-302-5330	-	57,848	-	-	-	-
16-302-5310	-	1,337,655	1,785,283	-	-	-
16-302-5310	-	-	-	-	1,160	-
16-302-5310	132,797	-	-	-	-	-
16-302-5310	-	-	-	-	615,000	-
16-302-5310	-	-	-	-	1,320,000	-
16-302-5310	-	-	-	-	308,000	258,000
16-302-5310	-	-	-	-	308,000	258,000
16-302-5330	-	-	-	1,000,000	7,689,059	-
16-302-5330	-	-	-	3,500,000	3,500,000	-
16-302-5330	-	-	-	2,153,000	-	2,153,000
16-302-5330	-	-	-	2,700,000	-	2,700,000
16-302-5330	-	-	-	2,089,000	-	2,089,000

**Grants Fund**

**Revenues by Line Item (continued)**

<b>Account Number and Description</b>		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
16-302-5330	DRCOG (TIP) - Broadway Corridor	-	-	-	-	721,821	-
16-302-5330	Santa Fe & Prince Intersection	-	-	-	-	-	250,000
16-302-5330	Mineral and Platte	-	-	-	-	557,588	-
16-302-5310	S Platte Canyon/Bowles & SPC/Minera	-	-	-	675,000	230,000	-
16-302-5310	Church Ave Multi-modal	-	-	-	-	250,000	-
16-302-5330	Broadway Fiber Optics Comms & Sign	-	-	-	-	224,152	328,000
16-303-5330	RAQC- Mow Down Pollution	-	-	18,054	-	-	-
16-320-5330	County/City/Local Grants	-	840	-	-	-	-
16-520-5320	Early Childhood Literacy	14,217	(558)	-	15,000	-	-
16-520-5320	Early Childhood Literacy	-	14,960	-	-	-	-
16-520-5320	Growing Together	-	387	-	-	-	-
16-520-5320	CDE-Colorado State Library	-	8,342	23,708	-	-	-
16-520-5330	Makerspace	25,768	208	50,747	-	-	-
16-522-5310	Bookmobile	-	25,276	-	-	-	-
16-522-5330	Local Grants - ESL Classes	27,510	-	-	-	-	-
16-560-5330	County/City/Local Grants	311	33,781	1,000	125,000	-	-
<b>Total Revenues</b>		<b>711,705</b>	<b>2,326,978</b>	<b>2,221,622</b>	<b>12,302,000</b>	<b>18,014,030</b>	<b>8,076,000</b>

**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
16-110-6010	Salary . Regular	-	669	-	-	-	-
16-110-7461	Special Events	-	9,624	-	-	-	-
16-130-7430	Tri-Cities Right to Work	-	-	-	-	1,500,000	-
16-130-7430	Downtown Feasibility	-	75,000	-	-	-	-
16-140-7430	Main Street Activation	-	-	25,000	-	-	-
16-171-7110	Supplies Office	(331)	-	-	-	-	-
16-171-7461	Weekends on Main	50,000	-	-	-	-	-
16-171-7470	Telecommunications	14,573	-	-	-	-	-
16-171-78XX	Capital Improvements	(14,241)	-	-	-	-	-
16-174-7115	Tri-County Health Dept Grant	400	-	-	-	-	-
16-177-7820	Capital - Building Improvement	18,000	-	-	-	244,250	-
16-200-7350	Hardware Maintenance	-	117,000	-	-	-	-
16-200-7360	Software Maintenance & Licensing	-	220,273	10,182	-	-	-
16-201-7300	Supplies Other Special	5,360	-	-	-	-	-
16-201-7360	Software Maintenance & Licensing	-	30,000	-	-	-	-
16-201-7430	Supplies Other Special	-	12,353	-	-	-	-
16-201-7450	Learning & Education	-	375	-	-	-	-
16-203-6020	Overtime - State DUI	-	-	5,620	10,000	10,000	10,000
16-203-6020	Overtime - POST	-	-	5,766	15,000	15,000	10,000
16-203-7115	Non-Capital Equipment	-	3,216	-	-	-	-
16-203-7300	Vest Grant - Supplies	1,634	-	-	-	-	-
16-203-7300	Supplies (POST)	3,022	-	-	-	-	-
16-203-7450	Learning & Education	-	2,929	17,508	-	-	-
16-204-6020	Overtime - Rocky Mtn Forensic Lab	18,249	18,472	20,041	20,000	20,000	20,000
16-300-7890	CDBG Grant	-	-	-	-	500,000	-
16-302-7890	Mineral Station East	32,254	158,039	-	-	-	-
16-302-7890	Prince Street Link	-	-	-	-	615,000	-
16-302-7890	Broadway Corridor	-	78,179	511,568	-	721,821	-

**Grants Fund**

**Expenditures by Line Item (continued)**

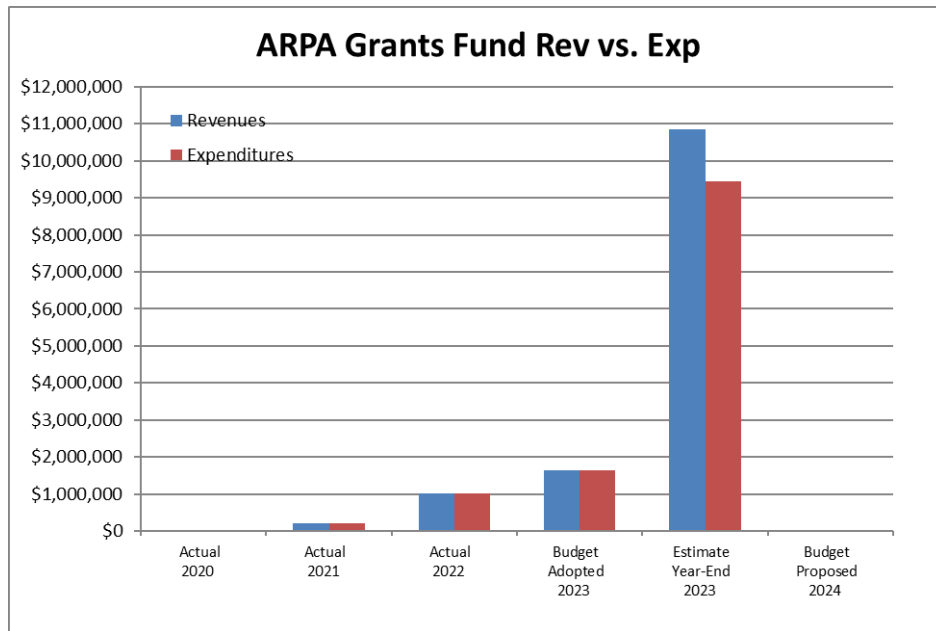
<b>Account Number and Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
16-302-7890	Broadway & Mineral	-	-	-	308,000	258,000
16-302-7890	Broadway & Littleton Blvd	-	-	-	308,000	258,000
16-302-7890	Federal and Berry	120,000	-	-	-	-
16-302-7890	Safe Routes	12,797	59,894	-	1,160	-
16-302-7890	S Platte Canyon/Bowles & SPC/Minera	194,000	141,289	-	557,588	-
16-302-7890	Church Ave Multi-modal	-	-	-	250,000	-
16-302-7890	S Platte Canyon/Bowles & SPC/Minera	-	-	303,955	675,000	230,000
16-302-7890	TIP - Santa Fe & Mineral	158,203	844,388	522,247	1,000,000	7,689,059
16-302-7890	CDOT - Mineral Station East	-	-	178,560	-	1,320,000
16-302-7890	DRCOG TIP Grant Santa Fe and Miner	-	-	-	3,500,000	3,500,000
16-302-7890	Mineral Station MultiModal West	-	-	-	2,153,000	-
16-302-7890	CDOT County Line Rd Shared Use Pat	-	-	-	2,700,000	-
16-302-7890	FastTracks Light Rail	-	-	-	2,089,000	-
16-302-7890	Santa Fe & Prince Intersection	-	-	-	-	250,000
16-302-7890	Raised Crossings	-	-	214,000	-	-
16-302-7891	Broadway Fiber Optics Comms & Sign	-	95,622	313,666	-	224,152
16-302-7895	Rio Grande Bridge	29,980	376,420	-	-	-
16-302-7890	RACQ Mowdown	-	-	18,054	-	-
16-320-7450	Learning & Education	-	840	-	-	-
16-520-7281	State Library - Collection Materials	14,193	23,130	23,708	15,000	-
16-520-7300	Makerspace	25,791	208	50,747	-	-
16-520-7850	Bookmobile	-	25,277	-	-	-
16-522-6010	Salary	27,510	-	-	-	-
16-560-7220	Supplies Bldg Materials	-	33,781	-	-	-
16-560-7300	Supplies Other Special	311	-	1,000	-	-
16-560-7820	Building Improvements	-	-	-	125,000	-
<b>Total Expenditures</b>	<b>711,705</b>	<b>2,326,978</b>	<b>2,221,622</b>	<b>12,302,000</b>	<b>18,014,030</b>	<b>8,076,000</b>



**ARPA Grants Fund**

**ARPA 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 Proposed Budget
<b>Revenues</b>						
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	-
<b>Expenditures</b>						
General government	77,327	758,603	1,852,665	1,640,000	6,296,953	-
Public safety	-	-	-	-	-	-
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	-
<b>Other Financing Uses</b>						
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)	-
<b>Fund Balance, Beginning of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,863,294</b>	<b>\$ -</b>
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,863,294</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**ARPA Grants Fund Budget Summary**

**Description of Fund**

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

**Revenues – \$0**

Revenues in this fund are for the Federal ARPA grant.

**Expenditures – \$0**

Expenditures are directly related to the revenues received.

**Revenues by Line Item**

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
30-171-5310 Federal Grants	208,474	1,018,719	4,683,433	1,640,000	5,620,500	-
<b>Total Revenues</b>	<b>208,474</b>	<b>1,018,719</b>	<b>4,683,433</b>	<b>1,640,000</b>	<b>5,620,500</b>	<b>-</b>

**Expenditures by Line Item**

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
30-100-7462 Local Partnership Funding	-	87,750	-	-	-	-
30-130-6010 Salary-Regular	-	-	115,584	-	59,383	-
30-130-6030 Social Security	-	-	7,190	-	-	-
30-130-6035 Medicare	-	-	1,682	-	-	-
30-130-6050 Medical	-	-	8,590	-	-	-
30-130-6051 Life	-	-	310	-	-	-
30-130-6052 Disability	-	-	356	-	-	-
30-130-6053 Dental	-	-	454	-	-	-
30-130-6054 Vision	-	-	99	-	-	-
30-130-6055 Short-Term Disability	-	-	47	-	-	-
30-130-6060 ICMA 401K . General Government	-	-	9,187	-	-	-
30-130-6160 Unemployment Insurance	-	-	82	-	-	-
30-130-7430 Prof/Consulting	-	-	-	-	96,520	-
30-130-7430 Tri-County Action Plan	-	22,000	-	-	394,750	-
30-130-7430 Affordable Housing	-	-	993,660	1,000,000	726,322	-
30-140-7430 Prof Cons	-	-	83,493	225,000	141,507	-
30-140-7461 Business Support	-	-	107,326	-	392,674	-
30-150-6010 Salary . Regular	23,425	124,954	120,463	-	278,592	-
30-150-6030 Social Security	1,468	7,761	6,575	-	-	-
30-150-6035 Medicare	343	1,815	1,538	-	-	-
30-150-6050 Medical	3,642	19,096	3,402	-	-	-
30-150-6051 Life	63	334	223	-	-	-
30-150-6052 Disability	73	383	256	-	-	-
30-150-6053 Dental	149	798	159	-	-	-
30-150-6054 Vision	31	171	25	-	-	-
30-150-6055 Short-Term Disability	7	41	32	-	-	-
30-150-6060 ICMA 401K . General Government	1,640	8,747	3,027	-	-	-
30-150-6140 ICMA . Deferred Comp	-	-	1,170	-	-	-
30-150-6160 Unemployment Insurance	27	68	79	-	-	-

**ARPA Grants Fund**

**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
30-160-6010	Salary . Regular	23,793	71,501	77,797	-	-	-
30-160-6030	Social Security	1,408	4,574	4,548	-	-	-
30-160-6035	Medicare	329	1,069	1,063	-	-	-
30-160-6051	Life	-	182	196	-	-	-
30-160-6052	Disability	-	208	225	-	-	-
30-160-6053	Dental	-	508	597	-	-	-
30-160-6054	Vision	-	105	117	-	-	-
30-160-6055	Short-Term Disability	-	26	27	-	-	-
30-160-6060	ICMA 401K . General Government	-	4,705	5,813	-	-	-
30-160-6160	Unemployment Insurance	-	34	41	-	-	-
30-160-7350	ERP	-	132,902	82,496	-	3,284,605	-
30-171-7110	Supplies Office	-	8,910	-	-	-	-
30-171-7115	Supplies	-	3,235	1,106	-	-	-
30-171-7350	Hardware Maintenance	20,902	-	3,000	-	-	-
30-171-7360	Software Maintenance & Licensing	-	50,776	53,004	-	21,996	-
30-171-7430	Professional/Consulting Svcs	-	64,260	1,200	-	938	-
30-173-7430	Municipal Court: Virtual Court	-	2,850	-	-	-	-
30-174-6010	Salary . Regular	-	125,876	123,709	-	238,248	-
30-174-6030	Social Security	-	7,852	7,457	-	-	-
30-174-6035	Medicare	-	1,836	1,744	-	-	-
30-174-6050	Medical	-	3,730	14,447	-	-	-
30-174-6051	Life	-	299	308	-	-	-
30-174-6052	Disability	-	343	354	-	-	-
30-174-6053	Dental	-	209	743	-	-	-
30-174-6054	Vision	-	9	117	-	-	-
30-174-6055	Short-Term Disability	-	37	42	-	-	-
30-174-6060	ICMA 401K . General Government	-	7,844	9,248	-	-	-
30-174-6160	Unemployment Insurance	-	68	104	-	-	-
30-201-7850	Vehicle-Mobile Command	-	-	-	-	1,000,000	-
30-300-60XX	Salary	-	-	-	-	-	-
30-300-7430	Professional/Consulting Svcs	-	-	-	-	15,000	-
30-300-7890	Capital	-	20,140	-	-	-	-
30-302-7890	Littleton Village Street repairs	-	-	163,020	-	121,841	-
30-302-7890	Fiber Master Plan	-	-	-	400,000	-	-
30-320-6010	Salary . Regular	-	-	2,392	-	161,418	-
30-320-6030	Social Security	-	-	145	-	-	-
30-320-6035	Medicare	-	-	34	-	-	-
30-320-6053	Dental	-	-	30	-	-	-
30-320-6054	Vision	-	-	6	-	-	-
30-320-7430	Professional/Consulting Svcs	-	-	-	15,000	500,000	-
30-520-6020	Library Security	7,245	-	-	-	-	-
30-520-7850	Bookmobile	-	105,000	-	-	-	-
30-521-6010	Salary . Regular	23,855	18,529	-	-	-	-
30-521-6030	Social Security	1,497	1,125	-	-	-	-
30-521-6035	Medicare	350	263	-	-	-	-
30-521-6050	Medical	7,580	6,979	-	-	-	-
30-521-6051	Life	60	49	-	-	-	-
30-521-6052	Disability	69	56	-	-	-	-
30-521-6053	Dental	191	169	-	-	-	-
30-521-6054	Vision	44	35	-	-	-	-
30-521-6055	Short-Term Disability	13	8	-	-	-	-
30-521-6060	ICMA 401K . General Government	1,566	1,266	-	-	-	-
30-521-6160	Unemployment Insurance	3	35	-	-	-	-

**ARPA Grants Fund**

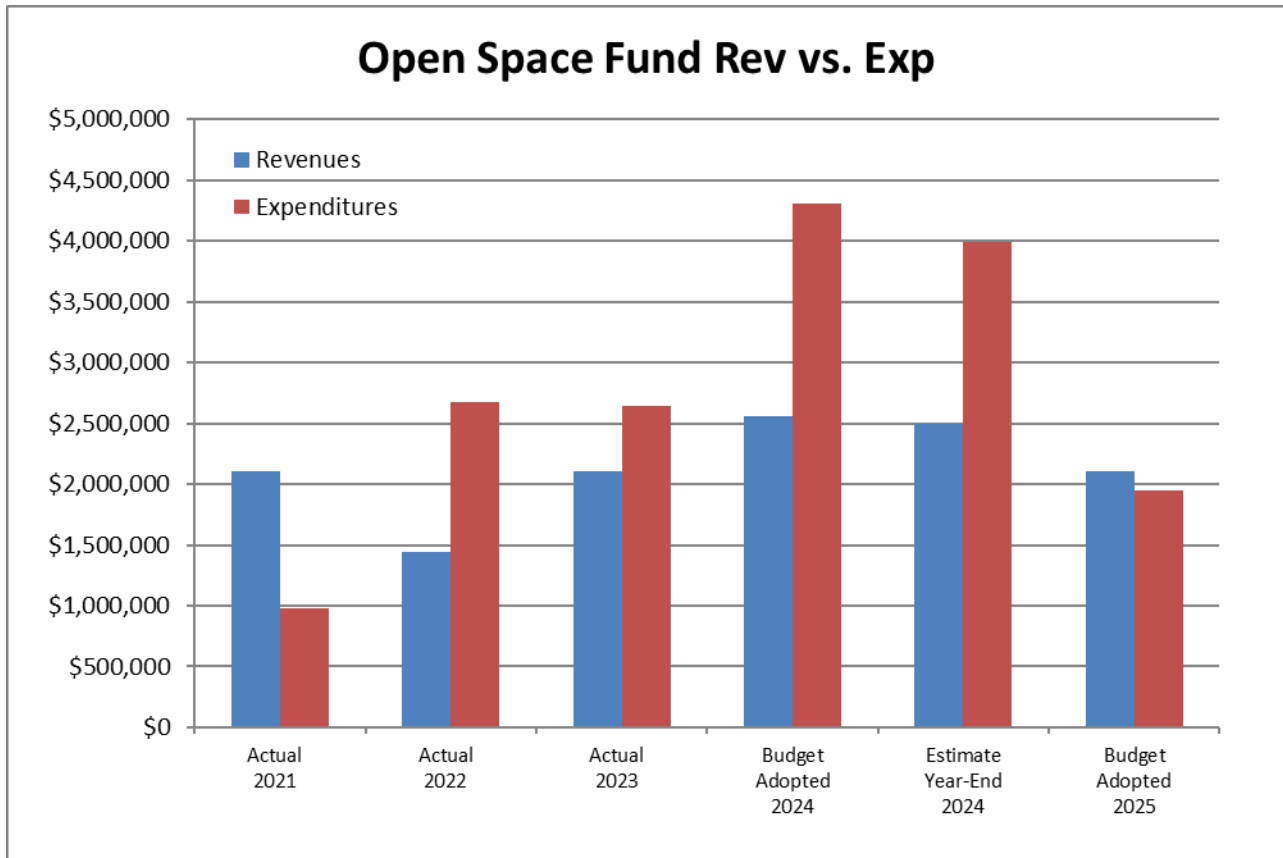
**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
30-523-6010	Library and Museum Staffing	15,544	18,091	-	-	-	-
30-523-6030	Social Security	954	1,113	-	-	-	-
30-523-6035	Medicare	223	260	-	-	-	-
30-523-6050	Medical	616	2,684	-	-	-	-
30-523-6051	Life	42	49	-	-	-	-
30-523-6052	Disability	49	56	-	-	-	-
30-523-6053	Dental	95	152	-	-	-	-
30-523-6054	Vision	22	35	-	-	-	-
30-523-6055	Short-Term Disability	7	8	-	-	-	-
30-523-6060	ICMA 401K . General Government	1,018	1,266	-	-	-	-
30-523-6160	Unemployment Insurance	27	34	-	-	-	-
30-524-6010	Salary . Regular	4,914	613	-	-	-	-
30-524-6030	Social Security	308	64	-	-	-	-
30-524-6035	Medicare	72	15	-	-	-	-
30-524-6160	Unemployment Insurance	10	2	-	-	-	-
30-560-6010	Salary . Regular	9,001	5,065	-	-	-	-
30-560-6030	Social Security	545	341	-	-	-	-
30-560-6035	Medicare	128	80	-	-	-	-
30-560-6050	Medical	-	1,091	-	-	-	-
30-560-6051	Life	-	7	-	-	-	-
30-560-6052	Disability	-	8	-	-	-	-
30-560-6055	Short-Term Disability	-	3	-	-	-	-
30-560-6160	Unemployment Insurance	18	11	-	-	-	-
30-562-6010	Salary . Regular	34,160	23,799	-	-	-	-
30-562-6020	Salary . Overtime	118	-	-	-	-	-
30-562-6030	Social Security	1,982	1,658	-	-	-	-
30-562-6035	Medicare	469	388	-	-	-	-
30-562-6050	Medical	-	1,543	-	-	-	-
30-562-6051	Life	1	13	-	-	-	-
30-562-6052	Disability	-	15	-	-	-	-
30-562-6053	Dental	-	59	-	-	-	-
30-562-6054	Vision	-	13	-	-	-	-
30-562-6055	Short-Term Disability	10	8	-	-	-	-
30-562-6140	ICMA 401K . General Government	-	166	-	-	-	-
30-562-6160	Unemployment Insurance	51	46	-	-	-	-
30-563-6010	Salary . Regular	17,040	8,563	-	-	-	-
30-563-6030	Social Security	1,013	590	-	-	-	-
30-563-6035	Medicare	237	138	-	-	-	-
30-563-6051	Life	-	14	-	-	-	-
30-563-6052	Disability	-	16	-	-	-	-
30-563-6055	Short-Term Disability	-	3	-	-	-	-
30-563-6160	Unemployment Insurance	27	19	-	-	-	-
30-600-7360	Software Maintenance & Licensing	-	29,095	-	-	-	-
30-600-8565	Tr. Out Fleet Fund	-	-	800,000	-	50,000	-
<b>Total Expenditures</b>		<b>208,474</b>	<b>1,018,719</b>	<b>2,820,139</b>	<b>1,640,000</b>	<b>7,483,794</b>	<b>-</b>

## 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 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>2,108,724</b>	<b>1,437,451</b>	<b>2,110,786</b>	<b>2,555,701</b>	<b>2,496,804</b>	<b>2,106,105</b>
<b>Expenditures</b>						
Culture and recreation	375,087	447,897	893,382	1,561,874	1,323,761	779,679
Capital outlay	607,456	2,225,000	1,748,240	2,750,000	2,663,876	1,170,000
<b>Total expenditures</b>	<b>982,543</b>	<b>2,672,897</b>	<b>2,641,622</b>	<b>4,311,874</b>	<b>3,987,637</b>	<b>1,949,679</b>
Excess (deficiency) of financial sources over financial uses	1,126,181	(1,235,446)	(530,836)	(1,756,173)	(1,490,833)	156,426
<b>Fund Balance, Beginning of Year</b>	<b>\$ 3,115,285</b>	<b>\$ 4,241,466</b>	<b>\$ 3,006,020</b>	<b>\$ 2,128,723</b>	<b>\$ 2,475,184</b>	<b>\$ 984,351</b>
<b>Fund Balance, End of Year</b>	<b>\$ 4,241,466</b>	<b>\$ 3,006,020</b>	<b>\$ 2,475,184</b>	<b>\$ 372,550</b>	<b>\$ 984,351</b>	<b>\$ 1,140,777</b>



## Open Space Fund Budget Summary

### Description of Fund

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

**Revenues – \$2,106,105**

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

**Expenditures – \$1,949,769**

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

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
19-411-5331 Arapahoe County Open Space (ACOS)	1,349,844	1,458,619	1,573,658	1,620,868	1,623,432	1,672,135
19-411-5332 ACOS Grants	-	-	-	-	-	-
19-411-5332 ACOS Grant - Field Elem	-	-	-	-	-	-
19-411-5332 ACOS Grant - Reynolds Landing Phase	-	-	-	-	-	-
19-411-5332 ACOS Grant - Jackass Gulch Phase II	-	-	-	-	-	-
19-411-5332 ACOS Grant - Bowles Grove	-	-	-	-	-	-
19-411-5332 ACOS Grant - Hudson Gardens	-	-	-	-	-	-
19-411-5332 ACOS Grant - Harlow Park	500,000	-	-	-	-	-
19-411-5332 ACOS Grant - Ketring Lake	-	-	-	-	-	-
19-411-5332 ACOS Grant - Options Playground	-	-	-	-	-	-
19-411-5332 ACOS Grant - Superchi Parcel - Plannir	-	-	-	-	-	-
19-411-5332 ACOS Grant - Slaughterhouse Gulch	-	-	-	-	120,000	-
19-411-5332 ACOS Grant - Major Trail Wayfinding	-	-	-	-	-	-
19-411-5332 ACOS Grant - Southrbridge Park Ball F	-	-	-	-	-	-
19-411-5332 ACOS Grant - Water Resource Master	75,000	-	-	-	-	-
19-411-5332 ACOS Grant - Trail Connectivity Asses	100,000	100,000	-	-	-	-
19-411-5332 ACOS Grant - Ketring Park and Gallup	-	-	80,000	80,000	-	-
19-411-5332 ACOS Grant - Underpass Feasibility of	-	-	-	135,000	-	-
19-411-5332 ACOS Grant - Littleton Community Tra	-	-	-	-	-	135,000
19-411-5332 ACOS Grant - Santa Fe Drive Regional	-	-	-	-	-	135,000
19-411-5332 ACOS Grant - Mineral Trail Paving Gra	-	-	135,000	562,500	562,500	-
19-411-5700 Interest Earnings - Arap	(41,826)	(251,892)	177,533	14,965	49,504	18,687
19-411-5714 Rental Income	8,024	8,264	8,512	8,768	8,768	9,031
19-412-5331 Jefferson County Open Space	120,757	127,612	136,083	132,600	132,600	135,252
19-412-5700 Interest Earnings - Jeff	(3,075)	(5,152)	-	1,000	-	1,000
<b>Total Revenues</b>	<b>2,108,724</b>	<b>1,437,451</b>	<b>2,110,786</b>	<b>2,555,701</b>	<b>2,496,804</b>	<b>2,106,105</b>

**Open Space Fund**

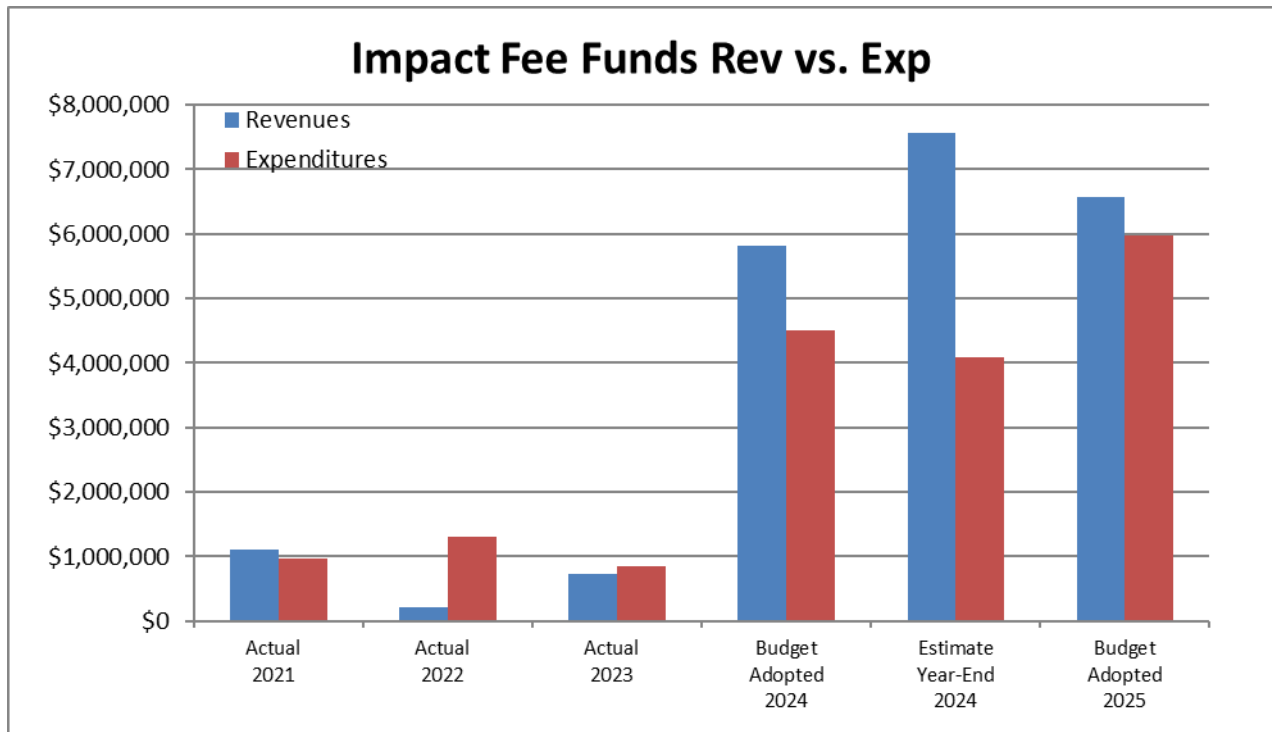
**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
19-411-7461	South Platte Park Operations	260,007	283,468	306,178	456,774	324,144	334,427
19-411-7835	Ketring, Gallup Gardens, Gallup Park M	-	-	-	-	63,876	-
19-411-7835	Ketring Park/Library Area	-	-	220,555	900,000	-	-
19-411-7835	Powers Park	-	-	-	-	-	800,000
19-411-7835	Reynolds Landing/Superchi	305	1,920,000	1,300,000	1,500,000	1,500,000	-
19-411-7835	Little's Creek Playground and Trail	-	-	-	-	-	-
19-411-7835	Jackass Hill Park	-	22,669	365,000	200,000	500,000	150,000
19-411-7835	Trailmark Park	-	240,000	-	-	150,000	-
19-411-7835	Sterne Park	-	31,081	-	-	-	-
19-411-7835	Capital Projects - SSPR	-	-	19,464	-	180,000	220,000
19-411-7835	Superchi Parcel - Planning	6,775	-	-	-	-	-
19-411-7835	Slaughterhouse Gulch	-	-	-	-	120,000	-
19-411-7835	Harlow Park	-	11,250	-	-	-	-
19-411-7835	Writer's Vista Restroom and Shelter	100,000	-	-	-	-	-
19-411-7835	Ridgeview Pond Alternatives Study	-	-	-	150,000	150,000	-
19-411-7835	Berry Park	215,000	-	-	-	-	-
19-411-7835	Ida Park Playground	87,500	-	-	-	-	-
19-411-7835	Southbridge Park Ball Field, Playground	150,000	-	-	-	-	-
19-411-7835	Art Depot Parl/Lot	54,956	-	-	-	-	-
19-411-7835	Trail Connectivity Assessment	-	16,958	192,295	-	6,744	-
19-411-7835	Water Resource Master Plan	-	12,453	77,693	-	1,769	-
19-412-7461	South Platte Park Operations	98,000	135,018	125,314	132,600	132,600	135,252
19-412-7461	Parks & Rec Master Plan	-	-	25,124	-	136,004	-
19-412-7461	Highline Canal Conservancy	10,000	-	10,000	-	10,000	10,000
19-411-7835	Master Plan Grant	-	-	-	80,000	-	-
19-411-7835	Master Plan	-	-	-	20,000	-	-
19-411-7835	ACOS Grant - Underpass Feasibility of	-	-	-	135,000	135,000	-
19-411-7835	ACOS Grant - Mineral Trail Paving Gra	-	-	-	562,500	562,500	-
19-411-7835	Santa Fe Drive Regional Train Connecti	-	-	-	-	-	150,000
19-411-7835	Mary Carter Irrigation	-	-	-	110,000	-	-
19-411-7835	Littleton Community Trail	-	-	-	25,000	15,000	150,000
19-411-7835	SPP Carson Nature Center	-	-	-	30,000	-	-
19-411-7835	SPP Shed Row	-	-	-	10,000	-	-
<b>Total Expenditures</b>		<b>982,543</b>	<b>2,672,897</b>	<b>2,641,622</b>	<b>4,311,874</b>	<b>3,987,637</b>	<b>1,949,679</b>

## Impact Fees Fund

### Impact Fee Fund 2021-2025 Summary of Estimated Financial Sources and Uses

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Revenues</b>						
Charges for services	\$ 1,139,371	\$ 350,730	\$ 591,779	\$ 5,786,760	\$ 7,499,212	\$ 6,453,777
Investment earnings	(32,822)	(144,901)	141,458	21,257	56,413	125,805
<b>Total Revenues</b>	<b>1,106,549</b>	<b>205,829</b>	<b>733,237</b>	<b>5,808,017</b>	<b>7,555,625</b>	<b>6,579,582</b>
<b>Expenditures</b>						
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
<b>Total expenditures</b>	<b>975,131</b>	<b>1,297,355</b>	<b>840,474</b>	<b>4,500,000</b>	<b>4,085,942</b>	<b>5,966,264</b>
Excess (deficiency) of financial sources over financial uses	131,418	(1,091,526)	(107,237)	1,308,017	3,469,683	613,318
<b>Fund Balance, Beginning of Year</b>	<b>\$ 3,887,975</b>	<b>\$ 4,019,394</b>	<b>\$ 2,927,868</b>	<b>\$ 1,328,498</b>	<b>\$ 2,820,631</b>	<b>\$ 6,290,314</b>
<b>Fund Balance, End of Year</b>	<b>\$ 4,019,394</b>	<b>\$ 2,927,868</b>	<b>\$ 2,820,631</b>	<b>\$ 2,636,515</b>	<b>\$ 6,290,314</b>	<b>\$ 6,903,632</b>





## Impact Fees Fund Budget Summary

### Description of Fund

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

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

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

### **Revenues – \$6,579,582**

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

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Impact Fee Revenues</b>						
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
<b>Total Impact Fee Fund Revenues</b>	<b>1,106,549</b>	<b>205,829</b>	<b>733,237</b>	<b>5,808,017</b>	<b>7,555,625</b>	<b>6,579,582</b>

### Expenditures Summary

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Impact Fee Expenditures</b>						
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
<b>Total Impact Fee Fund Expenditures</b>	<b>975,131</b>	<b>1,297,355</b>	<b>840,474</b>	<b>4,500,000</b>	<b>4,085,942</b>	<b>5,966,264</b>

**Impact Fees Fund**

<b>Police Impact Fees</b>						
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Revenues</b>						
20-171-5340 Impact Fees	84,853	26,345	41,689	288,299	430,916	248,880
20-171-5700 Interest Earnings	(2,119)	(12,233)	3,028	-	1,324	9,969
<b>Total Revenues</b>	<b>82,735</b>	<b>14,112</b>	<b>44,717</b>	<b>288,299</b>	<b>432,240</b>	<b>258,849</b>
<b>Expenditures</b>						
20-171-7430 Professional & Consulting	6,999	-	-	-	-	-
20-171-7850 Police Vehicles	-	-	221,874	-	-	-
<b>Total Expenditures</b>	<b>6,999</b>	<b>-</b>	<b>221,874</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Museum Impact Fees</b>						
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Revenues</b>						
21-171-5340 Impact Fees	86,372	6,299	1,497	678,167	888,308	846,316
21-171-5700 Interest Earnings	(7,211)	(42,571)	42,822	11,679	17,373	35,487
<b>Total Revenues</b>	<b>79,162</b>	<b>(36,272)</b>	<b>44,319</b>	<b>689,846</b>	<b>905,681</b>	<b>881,803</b>
<b>Expenditures</b>						
21-171-7820 Public Buildings	-	6,734	38,859	500,000	-	1,350,000
21-171-7430 Professional Consulting	6,999	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,999</b>	<b>6,734</b>	<b>38,859</b>	<b>500,000</b>	<b>-</b>	<b>1,350,000</b>

<b>Library Impact Fees</b>						
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Revenues</b>						
23-171-5340 Impact Fees	2,960	4,782	1,137	514,851	674,387	642,505
23-171-5700 Interest Earnings	(4,423)	(27,806)	26,571	6,509	10,516	24,214
<b>Total Revenues</b>	<b>(1,463)</b>	<b>(23,024)</b>	<b>27,707</b>	<b>521,360</b>	<b>684,903</b>	<b>666,719</b>
<b>Expenditures</b>						
23-171-7430 Professional & Consulting	6,999	-	-	-	-	-
23-171-7820 Building Improvements	2,400	-	-	300,000	-	200,000
23-171-7850 Capital - Vehicles	-	6,734	66,193	-	-	-
<b>Total Expenditures</b>	<b>9,399</b>	<b>6,734</b>	<b>66,193</b>	<b>300,000</b>	<b>-</b>	<b>200,000</b>

**Impact Fees Fund**

<b>Facilities Impact Fees</b>							
<b>Account Number and Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenues</b>							
24-171-5340	Impact Fees	482,321	119,849	188,024	1,489,741	1,895,633	1,664,768
24-171-5700	Interest Earnings	(11,088)	(32,027)	26,431	920	10,256	44,416
<b>Total Revenues</b>		<b>471,233</b>	<b>87,822</b>	<b>214,455</b>	<b>1,490,661</b>	<b>1,905,889</b>	<b>1,709,184</b>
<b>Expenditures</b>							
24-171-7430	Professional & Consulting	6,999	-	-	-	-	-
24-171-7820	Building Improvements	880,601	1,066,468	288,571	1,300,000	197,868	2,600,000
<b>Total Expenditures</b>		<b>887,600</b>	<b>1,066,468</b>	<b>288,571</b>	<b>1,300,000</b>	<b>197,868</b>	<b>2,600,000</b>

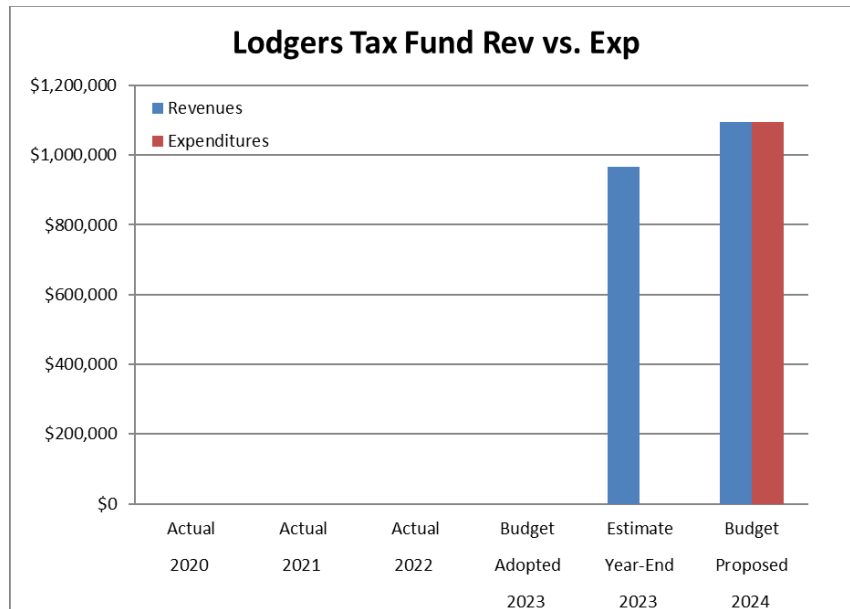
<b>Transportation Impact Fees</b>							
<b>Account Number and Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenues</b>							
25-171-5340	Impact Fees	474,790	156,152	323,448	2,004,199	2,566,431	2,127,961
25-171-5700	Interest Earnings	(7,982)	(27,889)	39,387	769	15,619	8,432
<b>Total Revenues</b>		<b>466,808</b>	<b>128,263</b>	<b>362,835</b>	<b>2,004,968</b>	<b>2,582,050</b>	<b>2,136,393</b>
<b>Expenditures</b>							
25-171-7430	Professional & Consulting	6,999	-	-	-	-	-
25-171-7890	Capital Improvements	57,134	217,419	208,978	1,800,000	2,941,374	1,156,264
<b>Total Expenditures</b>		<b>64,133</b>	<b>217,419</b>	<b>208,978</b>	<b>1,800,000</b>	<b>2,941,374</b>	<b>1,156,264</b>

<b>Multi Modal Impact Fees</b>							
<b>Account Number and Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenues</b>							
26-171-5340	Impact Fees	8,074	37,303	35,985	811,503	1,043,536	923,346
26-171-5700	Interest Earnings	-	(2,374)	3,219	444	1,324	3,287
<b>Total Revenues</b>		<b>8,074</b>	<b>34,929</b>	<b>39,204</b>	<b>811,947</b>	<b>1,044,860</b>	<b>926,633</b>
<b>Expenditures</b>							
26-171-7890	Infrastructure	-	-	16,000	600,000	946,700	660,000
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>16,000</b>	<b>600,000</b>	<b>946,700</b>	<b>660,000</b>

## 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 Proposed Budget
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ 947,669	\$ 1,095,000	\$ 950,000	\$ 850,000
Total Revenues	-	-	947,669	1,095,000	950,000	850,000
<b>Expenditures</b>						
Culture and Recreation	-	-	-	1,094,300	950,000	853,720
Total Expenditures	-	-	-	1,094,300	950,000	853,720
<b>Other Financing Uses</b>						
Transfers In	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-
Deficiency of Financial Sources over Financial Uses	-	-	947,669	700	-	(3,720)
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ 965,000	\$ 947,669	\$ 947,669
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ 947,669	\$ 965,700	\$ 947,669	\$ 943,949



## Lodgers Tax Fund Budget Summary

### Description of Fund

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

#### **Revenues – \$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

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Revenues</b>						
27-171-5011 Lodgers Tax	-	-	915,329	1,095,000	950,000	850,000
27-171-5700 Interest Earnings	-	-	32,340	-	-	-
<b>Total Revenues</b>	-	-	<b>947,669</b>	<b>1,095,000</b>	<b>950,000</b>	<b>850,000</b>

### Expenditures by Line Item

<b>Account Number and Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Expenditures</b>						
27-110-7111 Marketing Materials	-	-	-	150,000	125,000	100,000
27-520-7300 Programming and Processing Supplies	-	-	-	15,754	14,141	-
27-522-6010 Salary . Regular	-	-	-	3,461	16,726	16,726
27-522-6030 Social Security	-	-	-	376	3,674	3,674
27-522-6035 Medicare	-	-	-	88	399	399
27-522-6040 Worker's Comp. Ins.	-	-	-	14	93	93
27-522-6050 Medical	-	-	-	-	15	15
27-522-6051 Life	-	-	-	3	-	-
27-522-6052 Disability	-	-	-	-	3	3
27-522-6055 Short-Term Disability	-	-	-	14	-	-
27-522-6060 ICMA 401A General Government	-	-	-	-	15	15
27-522-6160 Unemployment Insurance	-	-	-	2	-	-
27-523-6010 Salary . Regular	-	-	-	57,023	55,152	55,152
27-523-6030 Social Security	-	-	-	3,535	3,419	3,419
27-523-6035 Medicare	-	-	-	827	800	800
27-523-6040 Worker's Comp. Ins.	-	-	-	123	119	119
27-523-6050 Medical	-	-	-	15,176	14,678	14,678
27-523-6051 Life	-	-	-	114	110	110
27-523-6052 Disability	-	-	-	154	149	149
27-523-6053 Dental	-	-	-	1,074	1,039	1,039
27-523-6054 Vision	-	-	-	234	226	226
27-523-6055 Short-Term Disability	-	-	-	68	66	66
27-523-6060 ICMA 401A General Government	-	-	-	3,378	3,267	3,267
27-523-6160 Unemployment Insurance	-	-	-	50	48	48

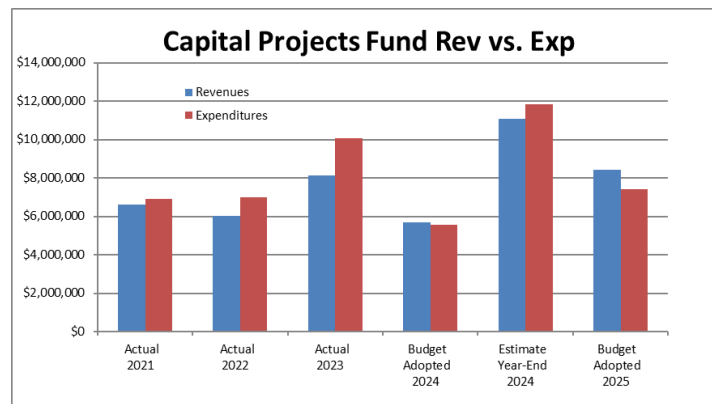
**Lodgers Tax Fund**

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
27-524-6010 Salary . Regular	-	-	-	12,979	-	-
27-524-6030 Social Security	-	-	-	666	-	-
27-524-6035 Medicare	-	-	-	156	-	-
27-524-6040 Worker's Comp. Ins.	-	-	-	28	-	-
27-524-6050 Medical	-	-	-	5,331	-	-
27-524-6051 Life	-	-	-	9	-	-
27-524-6052 Disability	-	-	-	40	-	-
27-524-6053 Dental	-	-	-	197	-	-
27-524-6054 Vision	-	-	-	46	-	-
27-524-6055 Short-Term Disability	-	-	-	28	-	-
27-524-6060 ICMA 401A General Government	-	-	-	-	-	-
27-524-6160 Unemployment Insurance	-	-	-	18	-	-
27-560-6010 Salary . Regular	-	-	-	115,018	115,018	136,631
27-560-6030 Social Security	-	-	-	6,929	6,929	8,231
27-560-6035 Medicare	-	-	-	1,620	1,620	1,924
27-560-6040 Worker's Comp. Ins.	-	-	-	112	112	133
27-560-6050 Medical	-	-	-	15,176	15,176	18,028
27-560-6051 Life	-	-	-	302	302	359
27-560-6052 Disability	-	-	-	346	346	411
27-560-6053 Dental	-	-	-	734	734	872
27-560-6054 Vision	-	-	-	163	163	194
27-560-6055 Short-Term Disability	-	-	-	54	54	64
27-560-6060 ICMA 401A General Government	-	-	-	6,118	6,118	7,268
27-560-6160 Unemployment Insurance	-	-	-	98	98	116
27-563-6010 Salary . Regular	-	-	-	49,150	-	-
27-563-6030 Social Security	-	-	-	3,161	-	-
27-563-6035 Medicare	-	-	-	739	-	-
27-563-6040 Worker's Comp. Ins.	-	-	-	56	-	-
27-563-6050 Medical	-	-	-	15,176	-	-
27-563-6051 Life	-	-	-	138	-	-
27-563-6052 Disability	-	-	-	158	-	-
27-563-6053 Dental	-	-	-	537	-	-
27-563-6054 Vision	-	-	-	117	-	-
27-563-6055 Short-Term Disability	-	-	-	27	-	-
27-563-6060 ICMA 401A General Government	-	-	-	3,945	-	-
27-563-6160 Unemployment Insurance	-	-	-	45	-	-
27-560-7430 Professional/Consulting Svcs	-	-	-	50,415	66,191	66,191
27-565-7461 Civic Programs	-	-	-	55,000	-	-
27-171-7461 Tier 1 Grants	-	-	-	250,000	250,000	200,000
27-171-7461 Tier 2 Grants	-	-	-	248,000	248,000	213,300
<b>Total Expenditures</b>	-	-	-	<b>1,094,300</b>	<b>950,000</b>	<b>853,720</b>

## 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 Proposed Budget
<b>Revenues</b>						
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	-
<b>Total revenues</b>	<b>3,332,289</b>	<b>2,774,489</b>	<b>4,642,836</b>	<b>3,888,872</b>	<b>9,296,784</b>	<b>6,571,616</b>
<b>Expenditures</b>						
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	225,000
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	4,206,372
Debt service:						
Capital leases	1,466,529	1,463,075	152,482	369,494	369,494	-
<b>Total expenditures</b>	<b>6,910,078</b>	<b>6,977,562</b>	<b>9,352,556</b>	<b>4,783,186</b>	<b>11,052,029</b>	<b>5,409,659</b>
<b>Other Financing Sources</b>						
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	-	-	-
<b>Total other financing sources</b>	<b>3,259,483</b>	<b>3,251,990</b>	<b>2,751,076</b>	<b>1,022,977</b>	<b>1,022,977</b>	<b>(157,074)</b>
Deficiency of financial sources under financial uses	(318,307)	(951,083)	(1,958,644)	128,663	(732,268)	1,004,883
<b>Fund Balance, Beginning of Year</b>	<b>\$ 6,901,651</b>	<b>\$ 6,583,344</b>	<b>\$ 5,632,261</b>	<b>\$ 370,327</b>	<b>\$ 3,673,617</b>	<b>\$ 2,941,349</b>
<b>Fund Balance, End of Year</b>	<b>\$ 6,583,344</b>	<b>\$ 5,632,261</b>	<b>\$ 3,673,617</b>	<b>\$ 498,990</b>	<b>\$ 2,941,349</b>	<b>\$ 3,946,232</b>



## Capital Projects Fund Budget Summary

### Description of Fund

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

#### **Revenues – \$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 – \$7,409,659**

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

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Revenues</b>						
34-171-5321 Highway Users Tax	1,494,784	1,397,204	1,384,471	1,583,324	1,583,324	1,628,235
34-171-5323 Oil & Gas Severance	6,848	43,742	62,520		-	25,000
34-171-5700 Interest Earnings	(32,612)	(248,537)	271,208	2,956	46,410	73,912
34-171-5811 Other Misc. Revenues	-	300,000	-	-	-	-
34-171-5930 Sale of Capital Assets	100,583	74,490	48,093	-	-	-
34-201-5330 AOF Revenue for Radios	177,751	54,454	82,595	103,000	100,000	105,000
34-302-5119 Fees In Lieu of Improvements	-	53,909	-	50,000	25,000	-
34-306-5811 Other Misc. Revenues	-	86,182	451,924	-	-	-
34-321-5013 Building Use Tax	1,685,518	1,087,536	2,390,117	2,149,592	7,542,050	4,739,469
34-600-5901 Tr In . General Fund	3,158,900	3,177,500	3,427,983	1,797,977	1,797,977	1,842,926
<b>Total Revenues</b>	<b>6,591,771</b>	<b>6,026,479</b>	<b>8,118,912</b>	<b>5,686,849</b>	<b>11,094,761</b>	<b>8,414,542</b>



**Capital Projects Fund**

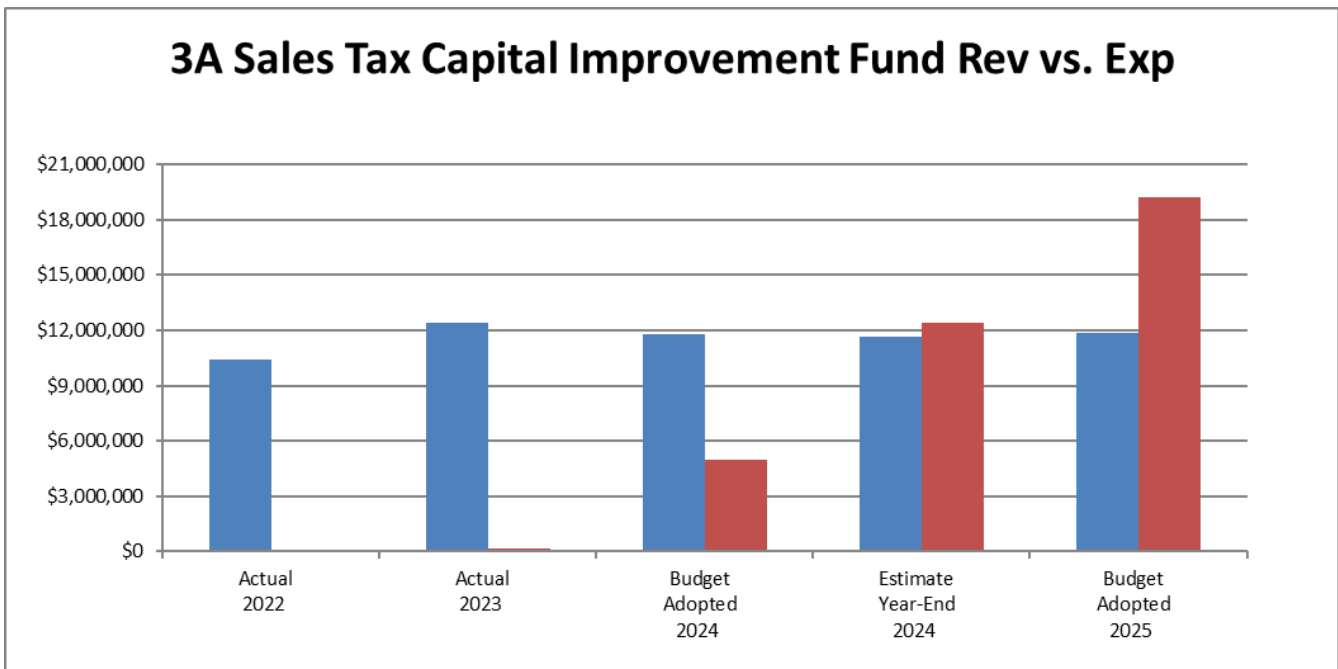
**Expenditures by Line Item**

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Expenditures</b>						
34-110-7350						74,000
34-160-7350						-
34-160-7840						325,000
34-160-7840						-
34-160-7840						-
34-171-7430						-
34-171-7830						300,000
34-171-7910						-
34-173-7840						-
34-177-7580						400,000
34-177-7820						-
34-177-7820						-
34-201-6020						-
34-201-7115						120,000
34-201-7840						105,000
34-201-7842						53,998
34-302-7585						-
34-302-7891						150,000
34-302-7892						50,000
34-302-7895						-
34-302-7896						1,478,235
34-302-7897						500,000
34-305-7850						-
34-301-6010						-
34-306-6010						368,881
34-306-6020						5,200
34-306-6022						-
34-306-6030						14,964
34-306-6035						3,500
34-306-6040						12,908
34-306-6050						76,443
34-306-6051						638
34-306-6052						732
34-306-6053						2,862
34-306-6054						593
34-306-6055						140
34-306-6060						16,530
34-306-6150						750
34-306-6160						146
34-306-7170						-
34-306-7899						1,338,639
34-321-7860						10,500
34-600-8565						2,000,000
<b>Total Expenditures</b>	<b>6,910,077</b>	<b>6,977,562</b>	<b>10,077,557</b>	<b>5,558,187</b>	<b>11,827,029</b>	<b>7,409,659</b>

### 3A Sales Tax Capital Improvement Fund

**3A Sales Tax Capital Improvement Fund  
2021-2025 Summary of Estimated Financial Sources and Uses**

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	-	10,404,756	12,421,923	11,813,652	11,636,155	11,879,743
<b>Expenditures</b>						
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	15,055,833
<b>Total expenditures</b>	-	159,110	4,422,324	10,486,362	17,900,705	16,141,116
<b>Other Financing Sources</b>						
Transfers out	-	-	(550,000)	(1,950,000)	(1,300,000)	(1,950,000)
<b>Total other financing sources</b>	-	-	(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)	(6,211,373)
<b>Fund Balance, Beginning of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,245,646</b>	<b>\$ 4,660,801</b>	<b>\$ 17,695,245</b>	<b>\$ 10,130,695</b>
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 10,245,646</b>	<b>\$ 17,695,245</b>	<b>\$ 4,038,091</b>	<b>\$ 10,130,695</b>	<b>\$ 3,919,323</b>



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

#### Description of Fund

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

**Revenues – \$11,879,743**

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 – \$18,091,116**

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

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024	2024	2025
				Adopted Budget	Year-End Estimate	Proposed Budget
<b>Revenues</b>						
35-171-5011 Retail Sales	-	9,729,350	9,879,196	10,422,323	9,582,820	9,918,219
35-171-5014 General Use	-	297,916	309,976	303,060	300,676	311,200
35-171-5015 Sales . Motor Vehicles	-	638,921	844,776	684,428	819,433	848,113
35-171-5700 Interest Earnings	-	(512,601)	790,738	134,782	353,905	202,614
35-321-5013 Building Use Tax	-	251,169	597,238	269,059	579,321	599,597
<b>Total Revenues</b>	-	<b>10,404,756</b>	<b>12,421,923</b>	<b>11,813,652</b>	<b>11,636,155</b>	<b>11,879,743</b>

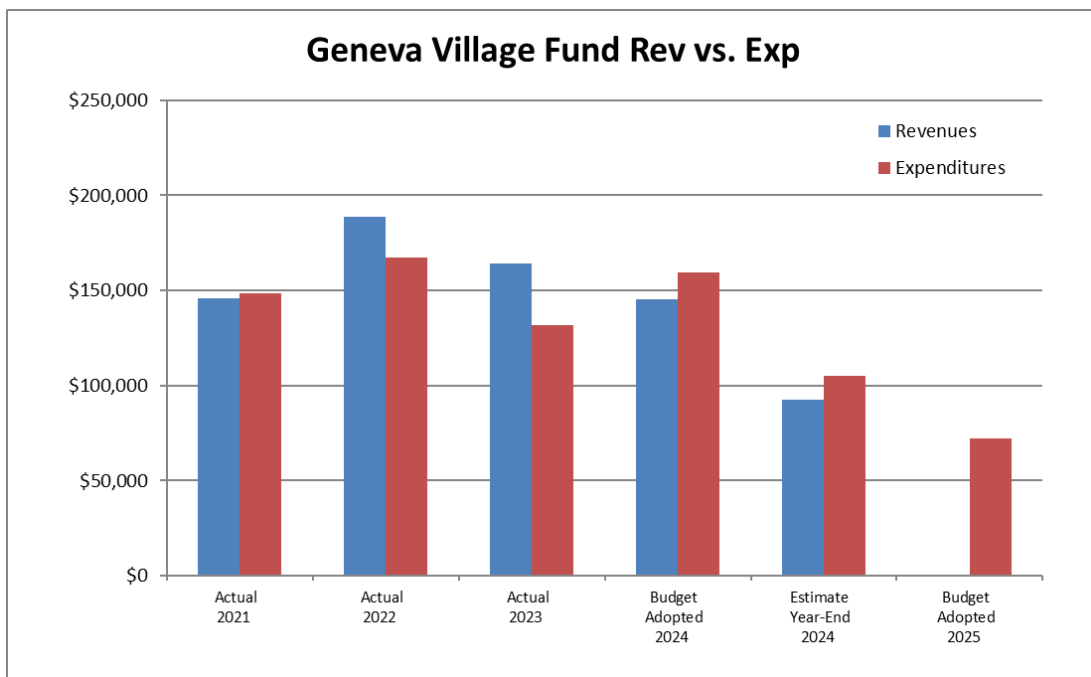
#### Expenditures by Line Item

Account Number and Description	2021 Actual	2022 Actual	2023 Actual	2024	2024	2025
				Adopted Budget	Year-End Estimate	Proposed Budget
<b>Expenditures</b>						
35-177-7430 Sustainability	-	-	-	-	-	100,000
35-177-7820 Security Capital - Public Access	-	-	-	300,000	-	-
35-177-7820 Annual Facilities Basic Maint	-	-	176,804	850,000	693,066	3,920,000
35-177-7820 Facilities Systems backlog	-	-	1,462,430	900,000	593,695	35,000
35-177-7820 Building #2 & 3 Replacement	-	-	-	900,000	-	-
35-177-7820 Public Works Campus	-	-	-	600,000	-	-
35-201-7850 Public Safety Equipment	-	-	-	250,000	54,563	220,000
35-302-6XXX Overhead	-	139,565	461,136	936,362	936,362	985,283
35-302-7430 Professional/Consulting	-	-	67,942	-	-	-
35-302-7890 County Line - Broadway to Universtiy	-	-	-	-	6,929,592	6,958,000
35-302-7890 Streets Maintenance Capital	-	-	1,494,549	2,000,000	-	-
35-302-7890 Pavement Management	-	-	140,058	1,700,000	5,894,109	2,685,000
35-302-7890 Grant Matches	-	19,545	224,971	1,000,000	-	-
35-302-7890 Downtown Streetscape	-	-	225,485	650,000	249,318	-
35-303-7890 Citywide Irrigation/Medians/Pruning	-	-	168,949	400,000	250,000	690,000
34-304-XXXX Safer Streets	-	-	-	-	2,300,000	547,833
35-600-8565 Txfr Out Fleet Fund	-	-	550,000	1,200,000	550,000	1,100,000
35-600-8567 Txfr Out IT/Equipment Fund	-	-	-	750,000	750,000	850,000
<b>Total Expenditures</b>	-	<b>159,110</b>	<b>4,972,323</b>	<b>12,436,362</b>	<b>19,200,705</b>	<b>18,091,116</b>

**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 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>95,669</b>	<b>85,144</b>	<b>66,261</b>	<b>69,134</b>	<b>16,450</b>	<b>650</b>
<b>Expenditures</b>						
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	-	-	-
<b>Total expenditures</b>	<b>148,511</b>	<b>167,177</b>	<b>131,809</b>	<b>159,384</b>	<b>105,356</b>	<b>72,098</b>
<b>Other Financing Sources</b>						
Transfers in	50,000	103,403	97,765	76,324	76,324	-
<b>Total other financing sources</b>	<b>50,000</b>	<b>103,403</b>	<b>97,765</b>	<b>76,324</b>	<b>76,324</b>	<b>-</b>
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)	-	-	-
<b>Cash Balance, Beginning of Year</b>	<b>\$ 76,940</b>	<b>\$ 73,211</b>	<b>\$ 101,425</b>	<b>\$ 111,926</b>	<b>\$ 131,792</b>	<b>\$ 119,209</b>
<b>Cash Balance, End of Year</b>	<b>\$ 73,211</b>	<b>\$ 101,425</b>	<b>\$ 131,792</b>	<b>\$ 98,000</b>	<b>\$ 119,209</b>	<b>\$ 47,761</b>



## Geneva Village Fund Budget Summary

### Description of Fund

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

**Revenues – \$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

Account Number and Description	2021	2022	2023	2024	2024	2025	
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget	
<b>Revenues</b>							
45-660-5700	Interest Earnings	397	587	5,164	500	950	500
45-660-5710	Geneva Village Rent	94,998	84,419	61,097	68,484	15,500	-
45-660-5811	Other Misc. Revenues	274	138	-	150	-	150
45-600-5901	Tr In . General Fund	50,000	103,403	97,765	76,324	76,324	-
45-660-5901	Tr In.General Fund	-	-	-	-	-	-
<b>Total Revenues</b>		<b>145,669</b>	<b>188,547</b>	<b>164,026</b>	<b>145,458</b>	<b>92,774</b>	<b>650</b>

### Expenditures by Line Item

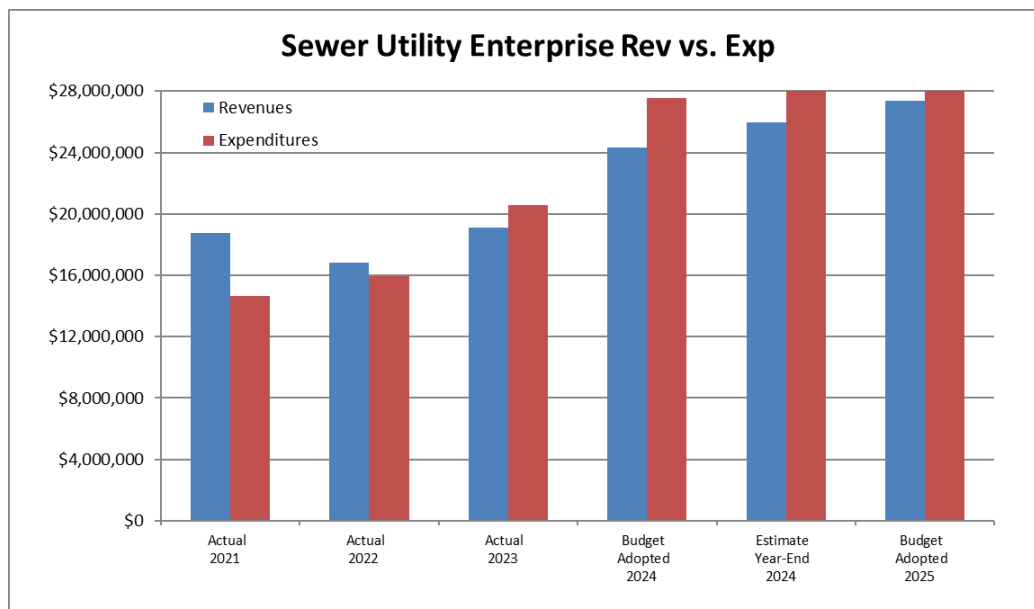
Account Number and Description	2021	2022	2023	2024	2024	2025	
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget	
<b>Expenditures</b>							
45-660-7414	Management Fee	25,000	22,400	16,328	25,000	13,450	6,000
45-660-7430	Professional/Consulting Svcs	24,120	18,228	16,355	18,260	15,000	15,000
45-660-7520	Electricity & Gas	21,489	26,775	23,001	36,124	12,000	12,000
45-660-7525	Water & Sewer Charges	13,213	13,806	10,999	21,093	6,000	6,000
45-660-7580	Bldg & Property M & R	53,890	70,633	46,118	47,000	47,000	20,000
45-660-7610	Property & Liability Insurance	10,800	11,340	11,907	11,907	11,907	13,098
45-660-7820	Capital - Building Improvements	-	3,995	7,100	-	-	-
<b>Total Expenditures</b>		<b>148,512</b>	<b>167,177</b>	<b>131,809</b>	<b>159,384</b>	<b>105,357</b>	<b>72,098</b>

## Sewer Utility Enterprise

### 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 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>18,753,497</b>	<b>16,830,953</b>	<b>19,123,573</b>	<b>24,297,474</b>	<b>25,938,203</b>	<b>27,345,550</b>
<b>Expenditures</b>						
Personnel services	714,566	1,077,733	1,163,394	1,252,912	1,157,805	1,511,275
Supplies	22,995	63,600	66,612	59,053	61,843	303,630
SPWRP (treatment plant) operating costs	7,565,445	7,788,423	8,569,093	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	2,172,028	3,831,347	3,910,029	3,042,576
Debt service:						
Principal	2,967,778	3,064,204	3,064,204	3,155,280	3,155,280	2,967,790
Interest	336,640	244,645	72,924	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	4,341,001	550,000	565,750	1,185,000
<b>Total expenditures</b>	<b>14,655,369</b>	<b>15,912,469</b>	<b>20,582,513</b>	<b>27,536,127</b>	<b>28,472,924</b>	<b>28,399,254</b>
Excess (deficiency) of financial sources over financial uses	4,098,128	918,484	(1,458,940)	(3,238,653)	(2,534,721)	(1,053,704)
Adjustment to budget basis	(4,334,195)	(5,634,869)	(5,869,721)	-	-	-
<b>Unrestricted Cash Balance, Beginning of Year</b>	<b>\$ 23,273,968</b>	<b>\$ 23,037,901</b>	<b>\$ 18,321,516</b>	<b>\$ 9,474,696</b>	<b>\$ 10,992,856</b>	<b>\$ 8,458,135</b>
<b>Unrestricted Cash Balance, End of Year</b>	<b>\$ 23,037,901</b>	<b>\$ 18,321,516</b>	<b>\$ 10,992,856</b>	<b>\$ 6,236,044</b>	<b>\$ 8,458,135</b>	<b>\$ 7,404,431</b>

\* 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 the cash balances noted above since they are not available for budgeting purposes.



## Sewer Utility Enterprise Budget Summary

### Description of Fund

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

**Revenues – \$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 proposed for 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

<u>Account Number and Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Adopted Budget</u>	<u>2024 Year-End Estimate</u>	<u>2025 Proposed Budget</u>
<b>Revenues</b>						
41-171-5501 Service Charges	15,041,305	15,980,745	17,098,460	18,309,728	17,961,849	19,487,580
41-171-5505 Transfer Fee	36,826	33,078	19,145	39,000	39,000	20,000
41-171-5525 Service Agreement SBU	197,845	297,754	372,622	312,642	391,250	410,810
41-171-5700 Interest Earnings	(203,760)	(1,027,062)	754,799	249,490	249,490	229,160
41-171-5722 Contributions	15,792	-	27,841	-	-	-
41-171-5803 NSF Fees	-	-	1,540	-	-	-
41-171-5804 Penalty. Delinquent Charges	231,708	218,358	227,900	183,614	183,614	225,000
41-171-5806 Penalty.Certified Accounts	3,224	4,560	4,089	3,000	3,000	3,000
41-171-5811 Other Misc. Revenues	-	-	10,922	-	-	-
41-171-5961 Sewer Tap Fees. Inside City	805,000	350,000	35,000	4,900,000	6,810,000	6,670,000
41-171-5962 Sewer Tap Fees.Outside City	2,625,556	973,520	571,256	300,000	300,000	300,000
<b>Total Revenues</b>	<b>18,753,497</b>	<b>16,830,953</b>	<b>19,123,573</b>	<b>24,297,474</b>	<b>25,938,203</b>	<b>27,345,550</b>

**Sewer Utility Enterprise**

**Expenditures by Line Item**

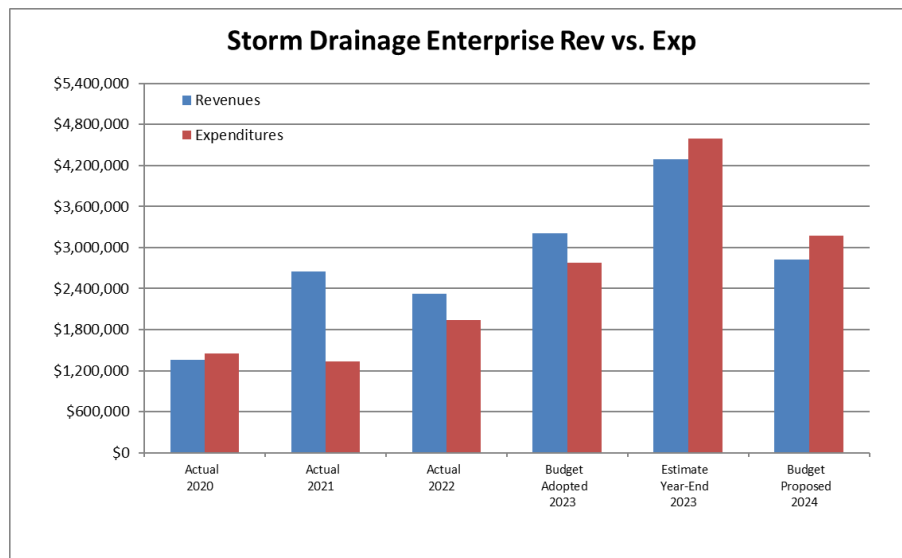
Account Number and Description		2021	2022	2023	2024	2024	2025
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Expenditures</b>							
41-150-7910	WPCRF G.O. Bonds.Prin.	2,967,778	3,064,204	3,215,110	3,155,280	3,155,280	2,967,790
41-150-7920	WPCRF Revenue Bonds.Int.	336,640	244,645	88,268	141,187	141,187	-
41-150-7923	WPCRF Rev. Bonds.Admin. Fee	249,282	249,282	249,282	249,290	249,290	(44,750)
41-311-6010	Salary . Regular	551,985	790,722	847,321	1,062,777	967,669	1,304,027
41-311-6020	Salary . Overtime	7,781	18,314	18,843	12,480	12,480	13,603
41-311-6022	Special Event Overtime	-	745	1,567	-	-	-
41-311-6030	Social Security	34,604	50,158	53,941	34,035	34,035	37,098
41-311-6035	Medicare	8,093	11,726	12,615	7,960	7,960	8,676
41-311-6040	Worker's Comp. Ins.	12,525	18,608	21,441	14,460	14,460	15,761
41-311-6050	Medical	61,751	126,509	139,256	77,019	77,019	83,951
41-311-6051	Life	1,247	1,914	1,897	1,340	1,340	1,461
41-311-6052	Disability	1,432	2,198	2,178	1,537	1,537	1,675
41-311-6053	Dental	3,257	4,846	4,665	3,607	3,607	3,932
41-311-6054	Vision	692	968	963	747	747	814
41-311-6055	Short-Term Disability	193	268	253	205	205	223
41-311-6060	ICMA 401A . General Government	30,712	50,260	57,779	36,476	36,476	39,759
41-311-6150	Uniforms	275	803	771	853.00	853	930
41-311-6160	Unemployment Insurance	294	498	673	270.00	270	294
41-311-7110	Supplies Office	5,527	2,850	1,609	3,500.00	3,500	3,500
41-311-7112	Printer Supplies	255	-	-	-	-	-
41-311-7220	Supplies Bldg Materials	114	20,710	-	3,000	3,000	3,000
41-311-7250	Supplies Pump Maintenance	3,110	6,295	27,520	18,000	18,000	250,000
41-311-7270	Small Tools	679	7,678	13,757	8,000	8,000	10,000
41-311-7280	Books Magazines Subscription	-	-	-	200	200	200
41-311-7285	Dues & Memberships	1,445	1,286	3,074	2,500	2,500	3,000
41-311-7300	Supplies Other Special	5,107	3,708	13,635	10,000	10,000	18,000
41-311-7350	Hardware Periphery	1,214	13,305	198	6,000	8,790	6,000
41-311-7360	Software Maintenance & Licensing	23,082	15,522	75,658	87,500	87,500	87,500
41-311-7410	Collection Fee	8,399	10,365	10,893	8,000	8,000	8,000
41-311-7416	SPWRP Treatment Plant Admin	485,780	541,497	603,014	585,000	585,000	585,000
41-311-7417	SPWRP Treatment Plant Ops	7,079,666	7,246,926	9,052,088	16,796,399	17,696,399	17,863,394
41-311-7419	Bank Fees	623	973	-	2,000	2,000	2,000
41-311-7420	Business Meetings	116	303	824	500	500	500
41-311-7430	Professional/Consulting Svcs	150,678	255,085	234,872	250,000	284,682	300,000
41-311-7431	Audit	8,663	10,647	12,348	9,799	9,799	9,799
41-311-7439	County Cert Fees	12,369	12,291	12,396	12,400	12,400	12,400
41-311-7446	Uniforms	5,270	6,965	9,320	7,000	7,000	9,000
41-311-7450	Learning & Education	8,411	19,208	22,314	18,000	18,000	20,000
41-311-7461	Senior Resident Tax Refund	6,406	6,587	5,791	6,400	6,400	6,400
41-311-7480	Postage & Freight	20,067	21,686	26,327	25,000	25,000	25,000
41-311-7500	Printing & Binding	8,358	11,325	6,028	11,000	11,000	11,000
41-311-7510	Rentals	15,000	15,000	15,000	15,000	15,000	15,000
41-311-7540	Copier Lease - Non-Lewan	284	-	-	1,000	-	1,000
41-311-7551	Vehicle Maintenance	13,511	8,773	18,121	10,400	10,400	10,400
41-311-7553	Vehicle Fuel	4,171	11,902	9,962	12,020	12,020	12,020
41-311-7554	Vehicle Extraordinary Charges	24	-	543	1,320	1,320	1,320
41-311-7555	Vehicle Insurance	3,520	3,520	3,520	3,520	3,520	3,520
41-311-7570	Other Equipment Maint.	942	10,037	4,425	25,000	25,000	15,000
41-311-7585	Repair/Maintenance Projects	1,351,848	648,197	(110,180)	3,400,000	559,656	2,100,000
41-311-7585	Sewer Interceptor	-	1,162,389	-	-	2,920,026	500,000
41-311-7610	Property & Liability Insurance	165,810	174,100	186,686	192,287	192,287	211,516
41-311-7775	Reimburse General Fund	600,200	618,210	636,756	655,860	655,860	675,540
41-311-7840	Hardware/Software Asset	-	33,981	22,303	50,000	65,750	50,000
41-311-7850	Capital - Vehicles	358,390	175,766	942	-	-	225,000
41-311-7890	Capital - Sanitary Sewer Projects	37,793	198,714	15,957	500,000	500,000	910,000
41-600-8542	Transfer out to Storm Drainage Fund	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>14,655,369</b>	<b>15,912,469</b>	<b>15,652,525</b>	<b>27,536,128</b>	<b>28,472,924</b>	<b>28,399,254</b>



## Storm Drainage Enterprise

### 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 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>2,654,188</b>	<b>2,320,262</b>	<b>3,955,139</b>	<b>2,824,172</b>	<b>4,051,378</b>	<b>3,134,248</b>
<b>Expenditures</b>						
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	3,025,768	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
<b>Total expenditures</b>	<b>1,329,464</b>	<b>1,940,994</b>	<b>5,204,168</b>	<b>3,171,183</b>	<b>3,171,183</b>	<b>3,517,853</b>
Excess (deficiency) of financial sources over financial uses	1,324,724	379,268	(1,249,029)	(347,011)	880,195	(383,605)
Adjustment to budget basis	(1,278,541)	(9,713)	846,760	-	-	-
<b>Cash Balance, Beginning of Year</b>	<b>\$ 351,582</b>	<b>\$ 397,765</b>	<b>\$ 767,320</b>	<b>\$ 461,765</b>	<b>\$ 365,051</b>	<b>\$ 1,245,246</b>
<b>Cash Balance, End of Year</b>	<b>\$ 397,765</b>	<b>\$ 767,320</b>	<b>\$ 365,051</b>	<b>\$ 114,754</b>	<b>\$ 1,245,246</b>	<b>\$ 861,641</b>



## Storm Drainage Enterprise Budget Summary

### Description of Fund

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

**Revenues – \$3,134,248**

Revenues for this fund are received from fees charged to landowners within the city limits. A fee increase of 5% is proposed for 2025.

**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

<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
<b>Revenues</b>						
42-171-5501 Utility Charge	1,635,388	2,302,842	2,660,988	2,775,500	2,744,962	3,074,343
42-171-5505 Transfer Fee	2,950	2,957	1,817	-	-	-
42-171-5310 Grants - Federal	-	-	-	-	1,257,744	-
42-171-5700 Interest Earnings	(7,448)	(37,238)	37,714	9,235	9,235	24,905
42-171-5722 Contributions	990,000	12,453	102,693	-	-	-
42-171-5804 Penalty.Delinq. Storm Dr Charge	33,297	39,248	33,738	39,437	39,437	35,000
42-171-5811 Other Misc Rev	-	-	18,189	-	-	-
42-171-5855 Insurance Claims Paid	-	-	-	-	-	-
42-171-5941 Loan Proceeds	-	-	1,100,000	-	-	-
42-600-5941 Transfer In from Sewer Fund	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,654,188</b>	<b>2,320,262</b>	<b>3,955,139</b>	<b>2,824,172</b>	<b>4,051,378</b>	<b>3,134,248</b>

**Storm Drainage Enterprise**

**Expenditures by Line Item**

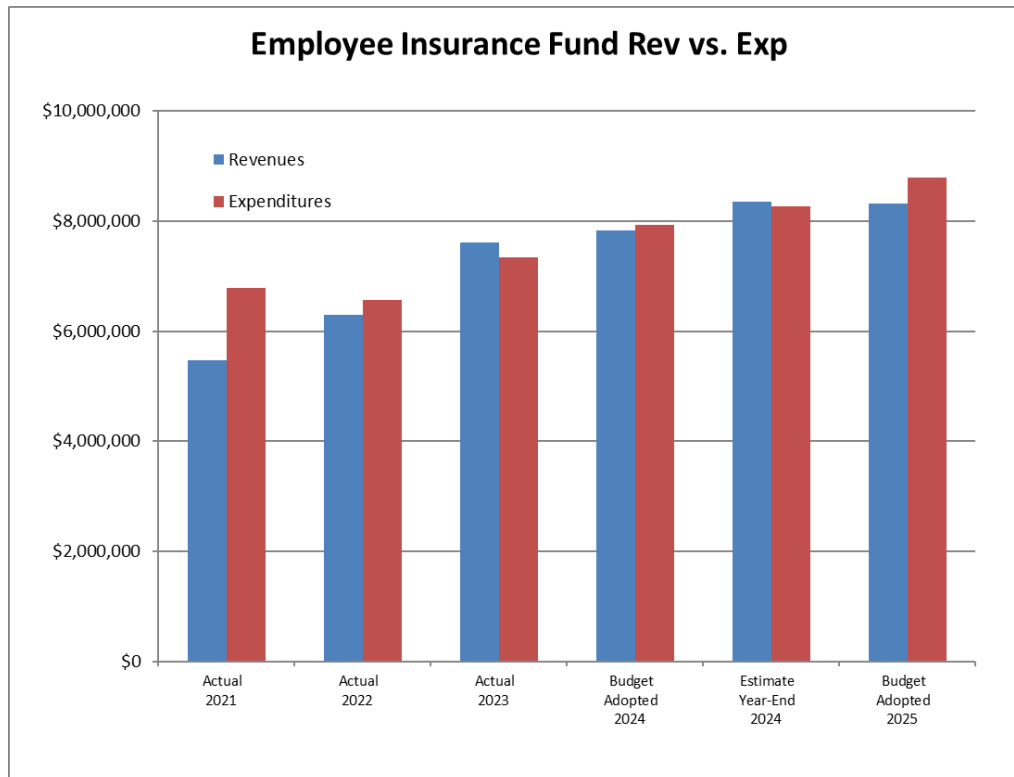
Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Expenditures</b>						
42-171-7920 Interest Exp	-	-	824	-	-	-
42-313-6010 Salary . Regular	202,211	193,011	205,520	367,831	367,831	509,036
42-313-6020 Salary . Overtime	1,398	-	2,393	5,000	5,000	5,450
42-313-6030 Social Security	12,731	11,965	12,708	18,082	18,082	19,709
42-313-6035 Medicare	2,980	2,798	2,972	4,229	4,229	4,610
42-313-6040 Worker's Comp. Ins.	6,174	4,684	4,851	9,582	9,582	10,444
42-313-6050 Medical	20,636	17,448	26,344	37,221	37,221	40,571
42-313-6051 Life	532	492	520	733	733	799
42-313-6052 Disability	611	564	597	842	842	918
42-313-6053 Dental	1,295	990	1,124	2,233	2,233	2,434
42-313-6054 Vision	298	228	225	463	463	505
42-313-6055 Short-Term Disability	71	54	57	109	109	119
42-313-6060 ICMA 401A . General Government	12,894	13,388	15,048	19,984	19,984	21,783
42-313-6140 ICMA 457 Match 2%	-	-	277	-	-	-
42-313-6141 ICMA 457 Match 2%	-	-	185	-	-	-
42-313-6142 Retirement Health Savings	162	-	-	-	-	-
42-313-6150 Uniforms	-	-	-	380	380	414
42-313-6160 Unemployment Insurance	91	68	122	109	109	119
42-313-7110 Supplies Office	641	239	434	400	400	400
42-313-7112 Printer Supplies	84	-	-	200	200	200
42-313-7220 Supplies Bldg Materials	-	-	-	300	300	300
42-313-7250 Supplies Pump Maintenance	-	137	-	1,000	1,000	1,000
42-313-7270 Small Tools	438	-	961	1,500	1,500	1,500
42-313-7285 Dues & Membership	6,098	4,697	6,598	7,000	7,000	7,000
42-313-7300 Supplies Other Special	1,897	4,450	2,593	3,500	3,500	5,000
42-313-7350 Hardware Periphery	-	-	-	2,000	2,000	2,000
42-313-7360 Software Maintenance & Licensing	(12,846)	31,728	11,392	28,000	28,000	28,000
42-313-7419 Bank Fees	79	148	-	1,050	1,050	1,050
42-313-7420 Business Meetings	393	332	707	500	500	500
42-313-7430 Professional/Consulting Svcs	69,957	139,837	203,584	200,000	200,000	350,000
42-313-7431 Audit	1,624	1,996	2,315	1,837	1,837	1,837
42-313-7446 Uniforms	564	943	2,137	2,000	2,000	2,000
42-313-7450 Learning & Education	2,966	7,958	8,473	6,000	6,000	6,000
42-313-7461 Senior Resident Tax Refund	6,406	6,587	5,791	6,400	6,400	6,400
42-313-7480 Postage & Freight	2,230	2,410	2,896	3,000	3,000	3,000
42-313-7500 Printing & Binding	929	1,258	670	1,300	1,300	1,300
42-313-7540 Copier Lease - Non-Lewan	223	-	-	800	800	800
42-313-7551 Vehicle Maintenance	963	953	2,013	1,500	1,500	1,545
42-313-7553 Vehicle Fuel	531	1,372	1,107	700	700	721
42-313-7554 Vehicle Extraordinary Charges	3	-	60	300	300	309
42-313-7555 Vehicle Insurance	390	390	390	390	390	402
42-313-7585 Repair/Maintenance Projects	23,519	186,853	2,962,653	445,000	445,000	450,000
42-313-7610 Property & Liab	22,020	23,121	24,708	24,708	24,708	27,179
42-313-7890 Capital - Storm Drainage Projects	938,275	1,279,895	1,691,744	1,965,000	1,965,000	2,002,500
<b>Total Expenditures</b>	<b>1,329,464</b>	<b>1,940,994</b>	<b>5,204,993</b>	<b>3,171,183</b>	<b>3,171,183</b>	<b>3,517,853</b>

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## Employee Insurance Fund

### Employee 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 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>5,446,453</b>	<b>6,293,401</b>	<b>7,609,049</b>	<b>7,787,483</b>	<b>8,356,145</b>	<b>8,271,579</b>
<b>Expenditures</b>						
General government	6,782,330	6,573,533	7,344,077	7,928,967	8,267,031	8,787,055
<b>Total expenditures</b>	<b>6,782,330</b>	<b>6,573,533</b>	<b>7,344,077</b>	<b>7,928,967</b>	<b>8,267,031</b>	<b>8,787,055</b>
<b>Other Financing Sources/(Uses)</b>						
Transfers In	26,000	-	-	47,250	-	45,000
Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>26,000</b>	<b>-</b>	<b>-</b>	<b>47,250</b>	<b>-</b>	<b>45,000</b>
Excess (deficiency) of financial sources over financial uses	(1,309,878)	(280,132)	264,971	(94,234)	89,114	(470,476)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 3,554,933</b>	<b>\$ 2,245,056</b>	<b>\$ 1,964,924</b>	<b>\$ 1,688,558</b>	<b>\$ 2,229,895</b>	<b>\$ 2,319,009</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,245,056</b>	<b>\$ 1,964,924</b>	<b>\$ 2,229,895</b>	<b>\$ 1,594,324</b>	<b>\$ 2,319,009</b>	<b>\$ 1,848,533</b>



## Employee Insurance Fund Budget Summary

### Description of Fund

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

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

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

### Revenues – \$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 2024.

### Expenditures – \$8,787,055

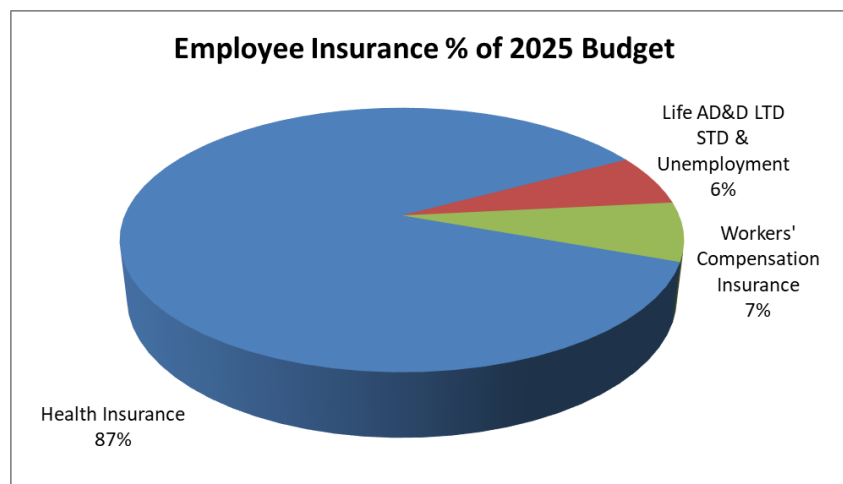
Expenditures from this fund include operational costs. Reserves in this fund are annually reviewed to ensure that premiums cover estimated costs.

### Revenue Summary

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
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 & Unemployment	369,754	399,117	446,983	533,336	530,526	602,052
Workers' Compensation Insurance	435,919	400,879	517,586	613,163	639,552	578,123
<b>Total Employee Health Insurance Fund Revenues</b>	<b>5,472,453</b>	<b>6,293,401</b>	<b>7,609,049</b>	<b>7,834,733</b>	<b>8,356,145</b>	<b>8,316,579</b>

### Expenditures Summary

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
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 & Unemployment	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
<b>Total Employee Health Insurance Fund Expenditures</b>	<b>6,782,330</b>	<b>6,573,533</b>	<b>7,344,077</b>	<b>7,928,967</b>	<b>8,267,031</b>	<b>8,787,055</b>



**Employee Health Insurance Fund**

<b>Health Insurance Fund Line Item Budget Revenue Summary</b>							
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>	
<b>Revenues</b>							
60-174-5700	Interest Earnings	(8,845)	(78,406)	90,722	10,000	47,840	31,754
60-174-5742	City Contr Health Ins	3,447,666	4,172,215	4,944,917	5,106,050	5,400,000	5,355,000
60-174-5743	City Contr Dental	138,648	150,486	167,870	166,002	170,457	177,275
60-174-5746	Empl. Contr Health Ins	837,030	973,242	1,099,088	1,130,812	1,219,815	1,280,806
60-174-5748	Empl. Contr Dental	140,862	153,963	166,007	163,273	176,568	183,631
60-174-5749	Refunds & Misc. Health	62,073	69,423	121,281	58,257	114,023	50,000
60-174-5754	Vision	49,344	52,481	54,595	53,840	57,364	57,938
<b>Total Revenues</b>		<b>4,666,780</b>	<b>5,493,405</b>	<b>6,644,480</b>	<b>6,688,234</b>	<b>7,186,067</b>	<b>7,136,404</b>

<b>Health Insurance Fund Line Item Budget Expenditure Summary</b>							
<b>Account Number and Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>	
<b>Expenditures</b>							
60-171-7419	Bank Fees	100	34	-	36	-	-
60-171-7437	Cafeteria Sec 125 Admin Fee	8,289	7,770	8,437	8,274	8,080	8,600
60-171-7700	Other Charges	9,353	(8,999)	(11,964)	-	-	-
60-174-7115	Employee Gym	-	-	174	-	250	-
60-174-7360	Software Maintenance & Licensing	7,823	-	-	7,432	-	-
60-174-7430	Admin Fees	174,274	246,179	420,479	220,376	205,000	213,200
60-174-7431	Audit	2,166	2,662	3,087	2,310	2,310	2,426
60-174-7432	Benefit Consulting Fees	88,041	66,421	73,643	72,290	72,810	74,994
60-174-7440	Vision	50,180	53,079	55,476	55,034	55,034	57,786
60-174-7662	Stop Loss Prem..PPO	726,340	838,974	891,443	1,241,509	1,209,000	1,269,450
60-174-7662	Ins Prem Carrot	-	-	-	54,607	86,740	91,077
60-174-7672	Claims Paid	3,949,013	3,598,150	3,818,709	4,272,650	4,471,400	4,739,684
60-174-7674	Dental Claims Paid	241,087	262,742	318,770	356,988	288,000	299,520
60-174-7680	Employee Clinic	246,525	440,707	698,331	484,376	780,000	811,200
60-174-7690	Employee Wellness Program	13,154	23,317	26,927	20,000	20,000	20,000
60-174-7691	Employee Assistance Program	19,413	18,562	19,216	18,273	18,273	18,821
<b>Total Expenditures</b>		<b>5,535,758</b>	<b>5,549,597</b>	<b>6,322,727</b>	<b>6,814,155</b>	<b>7,216,897</b>	<b>7,606,758</b>

**Employee Insurance Fund**

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

			2021	2022	2023	2024	2024	2025
<b>Account Number and Description</b>			<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Revenues</b>								
61-174-5742	1072	City Contr.Life	61,135	70,334	76,465	82,497	90,190	94,699
61-174-5742	1073	City Contr . AD&D & LTD	265,688	309,554	345,383	378,515	413,810	434,500
61-174-5742	1429	City Contr . STD	7,763	8,350	8,739	9,706	10,611	11,142
61-174-5742	1220	City Payroll Unemployment	9,569	12,697	15,723	14,558	15,915	16,711
61-174-5700		Interest Earnings	(401)	(1,818)	673	811	-	-
61-600-5901		Tr In. General Fund	26,000	-	-	47,250	-	45,000
<b>Total Revenues</b>			<b>369,754</b>	<b>399,117</b>	<b>446,983</b>	<b>533,336</b>	<b>530,526</b>	<b>602,052</b>

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

			2021	2022	2023	2024	2024	2025
<b>Account Number and Description</b>			<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
<b>Expenditures</b>								
61-174-7430		Admin Fees - STD	-	-	-	-	-	-
61-174-7662	1072	Ins Prem . Life	48,091	311,112	351,840	64,350	67,569	74,326
61-174-7662	1073	Ins Prem . AD&D & LTD	275,880	59,896	59,892	358,523	354,739	390,212
61-174-7662	1429	Ins Prem . STD	7,747	7,641	8,671	9,193	9,018	9,920
61-174-7662		Ins Prem Carrot	873	10,244	-	-	-	-
61-174-7662	1494	Ins Prem Norton	21,283	20,905	21,714	27,579	26,316	-
61-174-7672	1220	Claims Paid . Unemployment	6,920	33,545	43,489	26,857	26,857	26,857
61-174-7673	1429	Claims Paid . STD	6,209	17,926	18,249	46,226	46,226	46,226
<b>Total Expenditures</b>			<b>367,003</b>	<b>461,269</b>	<b>503,855</b>	<b>532,728</b>	<b>530,725</b>	<b>547,541</b>



**Employee Insurance Fund**

**Workers' Compensation Insurance Fund Line Item Detail**

**Revenue Summary**

Account Number and Description		2021	2022	2023	2024	2024	2025
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Revenues</b>							
64-174-5700	Interest Earnings	(7,715)	(42,560)	37,735	10,253	19,777	19,777
64-174-5742	City Payroll Contribution	442,864	443,438	479,851	602,910	616,987	558,346
64-174-5749	Refunds & Misc. Revenue	770	1	-	-	2,788	-
<b>Total Revenues</b>		<b>435,919</b>	<b>400,879</b>	<b>517,586</b>	<b>613,163</b>	<b>639,552</b>	<b>578,123</b>

**Workers' Compensation Insurance Fund Line Item Detail**

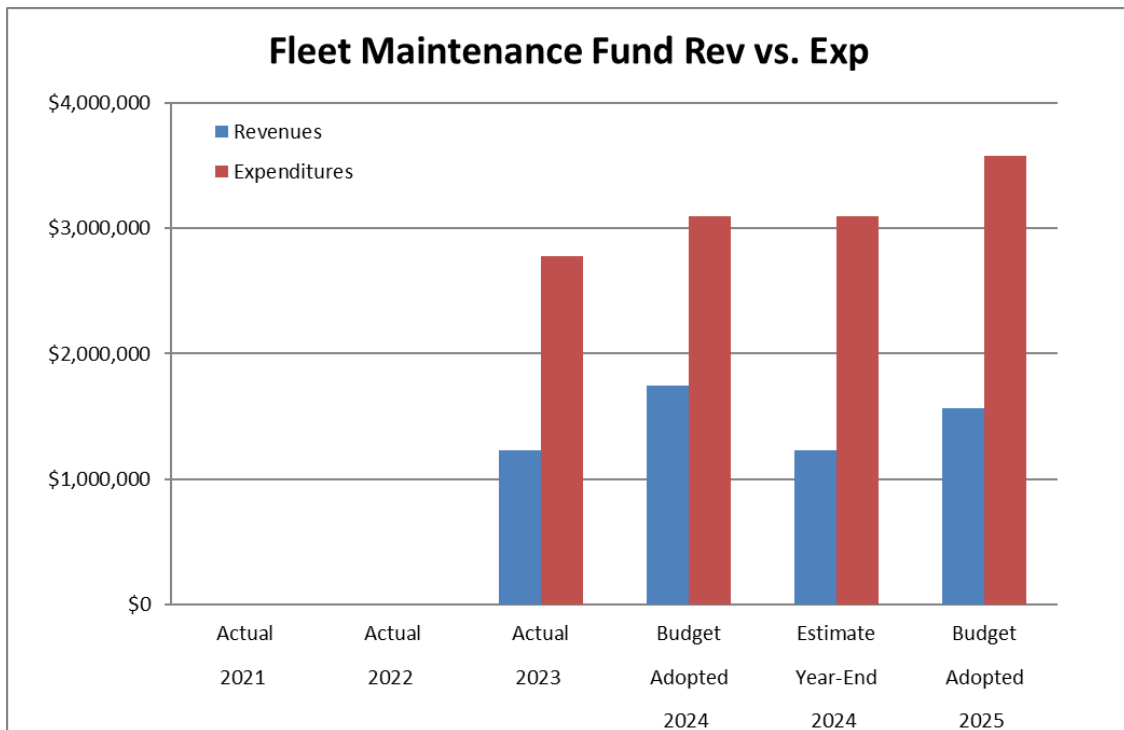
**Expenditures Summary**

Account Number and Description		2021	2022	2023	2024	2024	2025
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Expenditures</b>							
64-174-7419	Bank Fees	97	37	-	-	-	-
64-174-7430	Admin Fees	13,329	11,651	11,092	12,438	12,000	12,600
64-174-7431	Broker/ Act/Audit	25,169	24,636	20,537	25,413	22,443	23,565
64-174-7435	TPA Expenses	16,892	17,712	18,506	19,431	19,046	19,998
64-174-7612	Excess Workers Comp Insurance	129,941	144,558	190,229	175,875	191,993	201,593
64-174-7662	Stop Loss	-	-	5,253	-	-	-
64-174-7672	Claims Paid	694,139	364,072	271,879	348,927	273,927	375,000
<b>Total Expenditures</b>		<b>879,568</b>	<b>562,666</b>	<b>517,496</b>	<b>582,084</b>	<b>519,409</b>	<b>632,756</b>

## Fleet Maintenance Fund

### Fleet Maintenance Fund 2021-2025 Summary of Estimated Financial Sources and Uses

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Revenues</b>						
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
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,232,108</b>	<b>1,742,635</b>	<b>1,229,248</b>	<b>1,568,831</b>
<b>Expenditures</b>						
General Government	-	-	2,777,637	3,097,067	3,094,914	3,573,856
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>2,777,637</b>	<b>3,097,067</b>	<b>3,094,914</b>	<b>3,573,856</b>
<b>Other Financing Uses</b>						
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
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>2,075,000</b>	<b>2,025,000</b>	<b>1,375,000</b>	<b>3,150,000</b>
Deficiency of Financial Sources over Financial Uses	-	-	529,472	670,568	(490,666)	1,144,975
Adjustment to Budget Basis	-	-	(31,250)	-	-	-
<b>Cash Balance, Beginning of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 787,619</b>	<b>\$ 498,222</b>	<b>\$ 7,556</b>
<b>Cash Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 498,222</b>	<b>\$ 1,458,187</b>	<b>\$ 7,556</b>	<b>\$ 1,152,530</b>



## Fleet Maintenance Fund Budget Summary

### Description of Fund

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

**Revenues – \$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

Account Number and Description		2021	2022	2023	2024	2024	2025
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Revenues</b>							
65-171-5507	SMHO . Vehicle Maint	-	-	21,628	22,568	2,942	3,000
65-171-5700	Interest Earnings	-	-	17,307	3,938	12,502	151
65-171-5891	Depts . Veh Insurance	-	-	180,500	197,600	197,600	205,504
65-171-5892	Depts . Veh Maintenance	-	-	688,655	809,848	674,931	725,000
65-171-5893	Depts . Veh Repl/Dpr	-	-	307,211	100,000	100,000	150,000
65-171-5894	Depts . Veh Fuel	-	-	16,808	526,781	215,831	400,000
65-171-5896	Depts . Veh Extraord Chg	-	-	-	81,900	25,442	85,176
65-171-5930	Gain/Loss on Asset Disposal	-	-	-	50,000	50,000	50,000
65-171-5931	Txfr In - ARPA Grant	-	-	800,000	-	-	-
65-171-5934	Txfr In - Capital Proj Fund	-	-	725,000	775,000	775,000	2,000,000
65-171-5935	Txfr In - 3A Capital Improvement Fund	-	-	550,000	1,200,000	550,000	1,100,000
<b>Total Revenues</b>		-	-	<b>3,307,108</b>	<b>3,767,635</b>	<b>2,604,248</b>	<b>4,718,831</b>

### Expenditures by Line Item

Account Number and Description		2021	2022	2023	2024	2024	2025
		Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
<b>Public Works - Fleet Maintenance Expenditures</b>							
65-171-6010	Salary . Regular	-	-	564,627	584,379	524,428	551,888
65-171-6020	Salary . Overtime	-	-	3,067	5,597	4,245	5,597
65-171-6030	Social Security	-	-	32,217	32,378	30,721	34,217
65-171-6035	Medicare	-	-	7,535	7,552	7,184	8,002
65-171-6040	Worker's Comp. Ins.	-	-	9,873	12,191	10,062	12,191
65-171-6050	Medical	-	-	126,848	96,469	106,877	116,256
65-171-6051	Life	-	-	1,309	1,242	1,180	1,493
65-171-6052	Disability	-	-	1,506	1,509	1,355	1,028
65-171-6053	Dental	-	-	3,088	3,200	3,026	3,956
65-171-6054	Vision	-	-	504	662	477	666
65-171-6055	Short-Term Disability	-	-	171	186	192	189
65-171-6060	ICMA 401A . General Government	-	-	4,105	32,935	42,294	42,151
65-171-6130	Educational Benefits	-	-	-	-	-	-
65-171-6140	ICMA . Deferred Comp	-	-	50	1,378	-	-
65-171-6141	ICMA 457 Match 2%	-	-	-	-	-	-
65-171-6142	Retirement Health Savings	-	-	-	-	-	-
65-171-6143	Service Awards	-	-	-	-	-	-
65-171-6150	Uniforms	-	-	-	-	-	-
65-171-6160	Unemployment Insurance	-	-	276	189	1,168	1,168
65-171-7110	Supplies Office	-	-	1,654	1,000	1,000	1,000
65-171-7112	Printer Supplies	-	-	-	-	-	-
65-171-7220	Supplies Bldg Materials	-	-	294	2,500	2,500	2,500
65-171-7270	Small Tools	-	-	5,636	7,500	7,500	7,500
65-171-7280	Books Magazines Subscription	-	-	360	250	250	250
65-171-7285	Dues & Memberships	-	-	1,489	1,500	1,500	1,500

**Fleet Maintenance Fund**

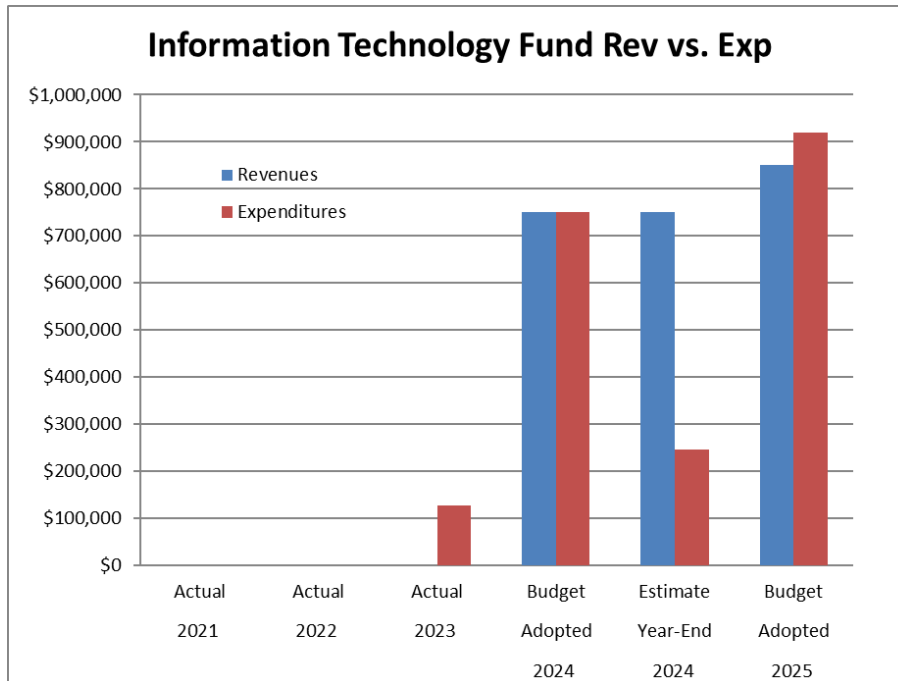
**Expenditures by Line Item**

<b>Account Number and Description</b>		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Year-End Estimate</b>	<b>2025 Proposed Budget</b>
65-171-7300	Supplies Other Special	-	-	-	-	-	-
65-171-7321	Unleaded Gas	-	-	220,377	295,650	204,068	210,190
65-171-7322	Diesel Fuel	-	-	81,684	85,000	111,456	114,800
65-171-7323	Ethanol - E-85	-	-	641	-	-	-
65-171-7325	Tires	-	-	43,785	56,900	82,564	85,041
65-171-7326	Parts Batteries Supplies	-	-	196,611	237,700	199,877	205,873
65-171-7350	Hardware Periphery	-	-	-	-	-	-
65-171-7360	Software Maintenance & Licensing	-	-	-	-	-	-
65-171-7420	Business Meetings	-	-	802	750	750	750
65-171-7430	Professional/Consulting	-	-	-	-	-	-
65-171-7446	Uniforms	-	-	4,776	5,800	5,800	5,800
65-171-7450	Learning & Education	-	-	4,675	7,500	7,500	17,750
65-171-7510	Rentals	-	-	1,774	2,650	2,650	2,650
65-171-7540	Copier Lease - Non Lewan	-	-	-	-	-	-
65-171-7560	Radio Maintenance	-	-	-	-	-	-
65-171-7570	Other Equipment Maintenance	-	-	9,599	20,000	20,000	20,000
65-171-7610	Property & Liability Insurance	-	-	190,000	199,500	199,500	219,450
65-171-7700	Outside Labor/Parts/Vehicle Wash	-	-	95,942	93,000	94,937	100,000
65-171-7850	Vehicles	-	-	1,162,363	1,300,000	1,419,852	1,800,000
<b>Total Fleet Maintenance Expenditures</b>		-	-	<b>2,777,637</b>	<b>3,097,067</b>	<b>3,094,914</b>	<b>3,573,856</b>

## Information Technology/Equipment Fund

### Information Technology/Equipment Fund 2021-2025 Summary of Estimated Financial Sources and Uses

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ 114,086	\$ -	\$ 245,000	\$ 190,914
Investment Earnings	-	-	13,323	-	8,718	15,174
Total Revenues	-	-	127,409	-	253,718	206,088
<b>Expenditures</b>						
General Government	-	-	127,409	750,000	245,000	920,000
Total Expenditures	-	-	127,409	750,000	245,000	920,000
<b>Other Financing Uses</b>						
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	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,718
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,718</b>	<b>\$ 894,806</b>



## Information Technology/Equipment Fund Budget Summary

### Description of Fund

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

**Revenues – \$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

<b>Account Number and Description</b>	2021	2022	2023	2024	2024	2025
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
67-171-5935 Txfr in 3A Capital Improvement Fund	-	-	-	750,000	750,000	850,000
67-171-5310 Federal Funds	-	-	114,086	-	245,000	190,914
67-171-5700 Interest Earnings	-	-	13,323	-	8,718	15,174
<b>Total Revenues</b>	-	-	<b>127,409</b>	<b>750,000</b>	<b>1,003,718</b>	<b>1,056,088</b>

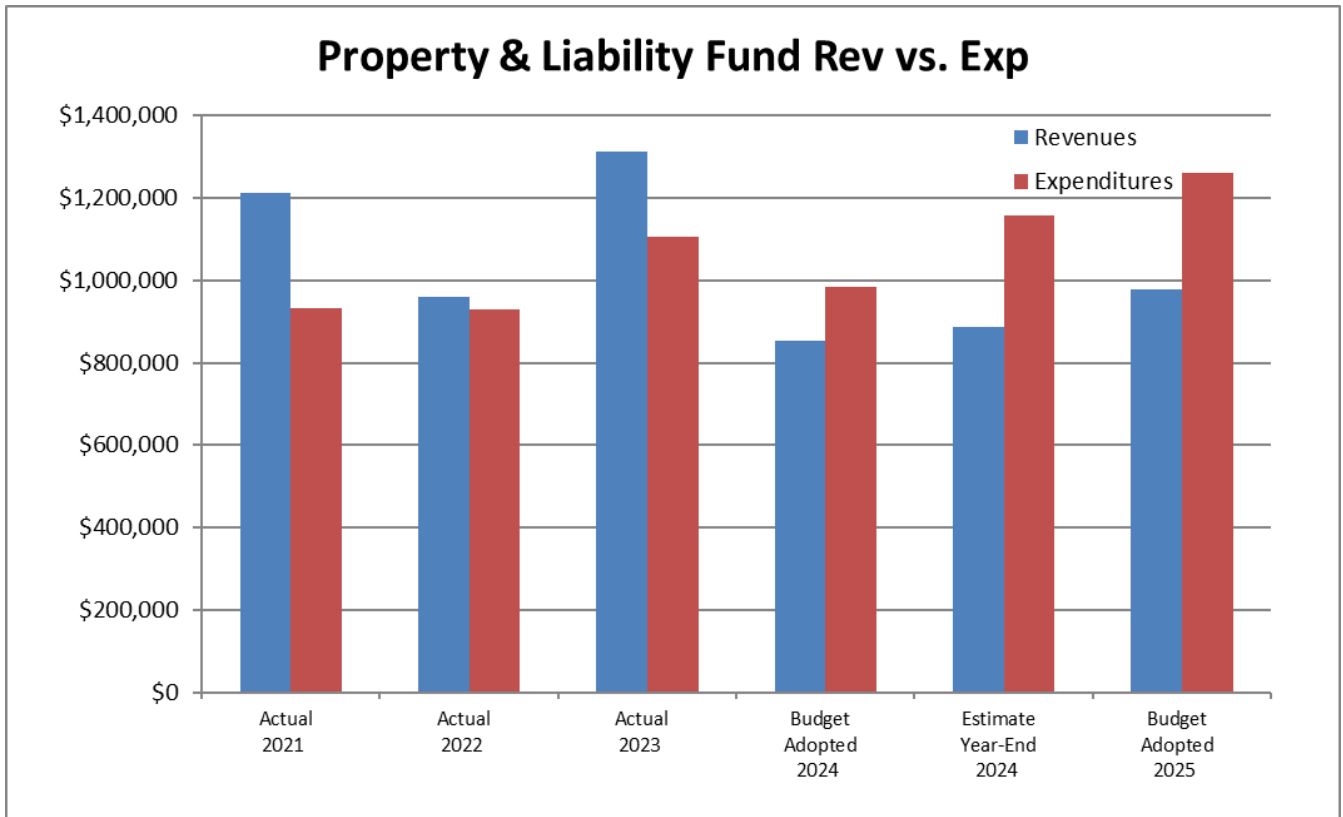
### Expenditures by Line Item

<b>Account Number and Description</b>	2021	2022	2023	2024	2024	2025
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Year-End Estimate</b>	<b>Proposed Budget</b>
67-160-7350 Computer replacements	-	-	127,409	50,000	-	-
67-160-7350 Network Servers	-	-	-	200,000	-	-
67-160-7350 Cyber Security	-	-	-	200,000	135,000	730,000
67-160-7350 Security Enhancements	-	-	-	100,000	110,000	115,000
67-160-7350 Audio Video Equipment	-	-	-	-	-	75,000
67-160-7350 IT Equipment	-	-	-	200,000	-	-
<b>Total Expenditures</b>	-	-	<b>127,409</b>	<b>750,000</b>	<b>245,000</b>	<b>920,000</b>

## Property and Liability Insurance Fund

### Property & Liability Fund 2021-2025 Summary of Estimated Financial Sources and Uses

	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year-End Estimate	2025 Proposed Budget
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>1,211,894</b>	<b>958,850</b>	<b>1,313,145</b>	<b>851,911</b>	<b>887,223</b>	<b>977,446</b>
<b>Expenditures</b>						
General government	931,292	929,416	1,105,089	984,611	1,156,722	1,261,052
<b>Total expenditures</b>	<b>931,292</b>	<b>929,416</b>	<b>1,105,089</b>	<b>984,611</b>	<b>1,156,722</b>	<b>1,261,052</b>
Excess (deficiency) of financial sources over financial uses	280,602	29,434	208,056	(132,700)	(269,499)	(283,606)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 694,166</b>	<b>\$ 974,768</b>	<b>\$ 1,004,202</b>	<b>\$ 845,575</b>	<b>\$ 1,212,258</b>	<b>\$ 942,759</b>
<b>Fund Balance, End of Year</b>	<b>\$ 974,768</b>	<b>\$ 1,004,202</b>	<b>\$ 1,212,258</b>	<b>\$ 712,875</b>	<b>\$ 942,759</b>	<b>\$ 659,153</b>



**Property and Liability Insurance Fund Budget Summary**

**Description of Fund**

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

**Revenues – \$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**

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
68-171-5700 Interest Earnings	2,345	(69,976)	59,436	16,911	34,270	18,853
68-171-5742 Claims Reimbursement	207,009	176,355	515,408	60,000	36,052	60,000
68-171-5871 General Fund Operations	800,000	640,000	325,000	341,250	388,500	427,350
68-171-5874 Sewer Fund	169,330	177,620	186,686	195,826	192,287	211,516
68-171-5875 Storm Fund	22,410	23,511	24,708	25,921	24,708	27,179
68-171-5878 Geneva Village Fund	10,800	11,340	11,907	12,502	11,907	13,098
68-171-5880 Fleet Maintenance	-	-	190,000	199,500	199,500	219,450
<b>Total Revenues</b>	<b>1,211,894</b>	<b>958,850</b>	<b>1,313,145</b>	<b>851,910</b>	<b>887,224</b>	<b>977,446</b>

**Expenditures by Line Item**

Account Number and Description	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Adopted Budget	Year-End Estimate	Proposed Budget
68-174-7431 Broker/Act/Audit	1,083	1,331	1,544	1,209	1,511	1,572
68-174-7610 Property & Liability Insurance	298,155	689,444	475,212	523,208	621,512	714,738
68-174-7611 Cyber Security Insurance	45,543	32,428	32,718	34,354	60,113	75,142
68-174-7613 Equipment Breakdown Insurance	5,675	5,283	5,562	5,840	6,909	7,600
68-174-7650 Self Insurance - City	580,836	200,930	590,054	420,000	420,000	462,000
68-174-7850 Vehicles	-	-	-	-	46,677	-
<b>Total Expenditures</b>	<b>931,292</b>	<b>929,416</b>	<b>1,105,089</b>	<b>984,611</b>	<b>1,156,722</b>	<b>1,261,052</b>



## Capital Improvement Plan

### Overview

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

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

### Capital Projects Fund

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

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

### 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
<b>GRAND TOTAL</b>	<b>76,287,367</b>	<b>60,461,597</b>	<b>48,242,417</b>	<b>39,457,103</b>	<b>38,958,553</b>	<b>36,781,797</b>	<b>300,188,834</b>

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.

## 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 Proposed Budget

Long-Term Financial Plan

City of Littleton  
General Fund Sources / Uses  
2023-2028 Financial Projections

	2023 Actuals	Adopted 2024 Budget	Estimated 2024	Proposed 2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>REVENUES</b>								
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	\$ 2,107,373	\$ 2,634,289	\$ 2,491,625	\$ 2,541,458	\$ 2,592,287	\$ 2,844,133	\$ 2,901,016	\$ 2,959,036
TABOR Audit Adjustment								
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
<b>EXPENDITURES</b>								
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	377,530	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
<b>OTHER FINANCING SOURCES/(USES)</b>								
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
<b>Net Cash Flow</b>	<b>1,037,771</b>	<b>1,024,578</b>	<b>2,157,261</b>	<b>(1,315,015)</b>	<b>(3,147,131)</b>	<b>(3,259,449)</b>	<b>(3,642,235)</b>	<b>(4,114,767)</b>
<b>One-time Expenditures</b>	-	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
<b>Net Cash Flow</b>	<b>1,037,771</b>	<b>(258,386)</b>	<b>1,132,261</b>	<b>(3,305,015)</b>	<b>(3,147,131)</b>	<b>(3,259,449)</b>	<b>(3,642,235)</b>	<b>(4,114,767)</b>
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 Proposed Budget**

**Long-Term Financial Plan**

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

	Actual 2023	Estimated 2024	Proposed 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	\$ 3,946,232	\$ 4,327,189	\$ 3,071,317	\$ 1,879,328	
<b>Revenues</b>								
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	94,009	101,628	76,511	52,671	445,141
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
<b>Total Revenues</b>	<b>\$ 8,118,912</b>	<b>\$ 11,094,761</b>	<b>\$ 8,414,542</b>	<b>\$ 6,645,526</b>	<b>\$ 5,396,346</b>	<b>\$ 5,543,545</b>	<b>\$ 5,682,278</b>	<b>\$ 42,776,998</b>
<b>Funded Projects</b>								
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	389,498	345,000	365,000	385,000	400,000	2,365,055
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	1,628,235	1,707,141	1,790,529	1,879,749	1,956,667	10,545,645
Street & Related Infrastructure	1,587,958	3,914,354	550,000	550,000	550,000	550,000	550,000	6,664,354
Dedicated Street Maintenance	4,461,030	3,905,324	1,842,926	1,907,429	1,974,189	2,043,285	2,114,800	13,787,953
ADA Improvements	80,610	113,124	250,000	250,000	250,000	250,000	250,000	1,363,124
Building Maintenance Proj	397,783	476,461	450,000	550,000	550,000	450,000	450,000	2,926,461
<b>Total Expenditures</b>	<b>\$ 10,077,556</b>	<b>\$ 11,827,029</b>	<b>\$ 7,409,659</b>	<b>\$ 6,264,570</b>	<b>\$ 6,652,218</b>	<b>\$ 6,735,534</b>	<b>\$ 6,903,967</b>	<b>\$ 45,792,977</b>
Ending Fund Balance	\$ 3,673,617	\$ 2,941,349	\$ 3,946,232	\$ 4,327,189	\$ 3,071,317	\$ 1,879,328	\$ 657,639	
Required Reserve	\$ (369,494)	\$ -	\$ -	\$ (187,500)	\$ (187,500)	\$ (187,500)	\$ (187,500)	
Reserve for Grant Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Available Fund Balance</b>	<b>\$ 3,304,123</b>	<b>\$ 2,941,349</b>	<b>\$ 3,946,232</b>	<b>\$ 4,139,689</b>	<b>\$ 2,883,817</b>	<b>\$ 1,691,828</b>	<b>\$ 470,139</b>	

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

	Actual 2023	Estimated 2024	Proposed 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	\$ 3,919,323	\$ 3,603,341	\$ 500,937	\$ 570,584	
<b>Revenues</b>								
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	78,386	72,067	10,019	11,412	\$ 728,403
<b>Total Revenues</b>	<b>\$ 12,421,923</b>	<b>\$ 11,636,155</b>	<b>\$ 11,879,743</b>	<b>\$ 12,164,215</b>	<b>\$ 12,580,900</b>	<b>\$ 12,956,661</b>	<b>\$ 13,411,186</b>	
<b>Funded Projects</b>								
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	6,958,000	419,000	2,170,000	-	-	16,476,592
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	690,000	500,000	-	1,000,000	1,000,000	3,440,000
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	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 4,972,324</b>	<b>\$ 19,200,705</b>	<b>\$ 18,091,116</b>	<b>\$ 12,480,197</b>	<b>\$ 15,683,303</b>	<b>\$ 12,887,013</b>	<b>\$ 13,120,432</b>	<b>\$ 91,462,766</b>
<b>Ending Fund Balance</b>	<b>\$ 17,695,245</b>	<b>\$ 10,130,695</b>	<b>\$ 3,919,323</b>	<b>\$ 3,603,341</b>	<b>\$ 500,937</b>	<b>\$ 570,584</b>	<b>\$ 861,338</b>	

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

	<u>Actual 2023</u>	<u>Proposed 2024</u>	<u>Proposed 2025</u>	<u>Projected 2026</u>	<u>Projected 2027</u>	<u>Projected 2028</u>	<u>Projected 2029</u>	<u>Total 2024-2029</u>
Available at 01/01/XX	\$ 3,006,020	\$ 2,475,184	\$ 984,351	\$ 1,140,777	\$ 494,078	\$ 879,571	\$ 1,319,321	
<b>Revenues</b>								
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	22,816	9,882	17,591	26,386	145,866
Rental Income	8,512	8,768	9,031	9,302	9,581	9,868	10,165	56,715
<b>Total Revenues</b>	<b>\$ 2,110,786</b>	<b>\$ 2,496,804</b>	<b>\$ 2,206,105</b>	<b>\$ 4,717,374</b>	<b>\$ 2,434,147</b>	<b>\$ 1,998,177</b>	<b>\$ 2,064,955</b>	<b>\$ 15,917,561</b>
<b>Projects</b>								
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	1,270,000	2,650,000	50,000	50,000	50,000	5,113,876
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
<b>Total Expenditures</b>	<b>\$ 2,641,622</b>	<b>\$ 3,987,637</b>	<b>\$ 2,049,679</b>	<b>\$ 5,364,073</b>	<b>\$ 2,048,654</b>	<b>\$ 1,558,427</b>	<b>\$ 1,318,396</b>	<b>\$ 16,326,865</b>
<b>Ending Fund Balance</b>	<b>\$ 2,475,184</b>	<b>\$ 984,351</b>	<b>\$ 1,140,777</b>	<b>\$ 494,078</b>	<b>\$ 879,571</b>	<b>\$ 1,319,321</b>	<b>\$ 2,065,880</b>	

**City of Littleton  
Impact Fees Summary  
2024-2029 Financial Projections**

	<u>Actual 2023</u>	<u>Estimated 2024</u>	<u>Proposed 2025</u>	<u>Projected 2026</u>	<u>Projected 2027</u>	<u>Projected 2028</u>	<u>Projected 2029</u>	<u>Total 2024-2029</u>
<b>Summary Impact Fees</b>								
Available at 01/01/XX	\$ 2,927,867	\$ 2,820,630	\$ 6,290,313	\$ 6,903,631	\$ 5,580,069	\$ 5,551,670	\$ 3,927,703	
<b>Revenues</b>								
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	\$ 5,256,160
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
	<b>\$ 733,237</b>	<b>\$ 7,555,625</b>	<b>\$ 6,579,582</b>	<b>\$ 3,497,438</b>	<b>\$ 776,601</b>	<b>\$ 776,033</b>	<b>\$ 743,554</b>	<b>\$ 19,928,833</b>
<b>Projects</b>								
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 840,474</b>	<b>\$ 4,085,942</b>	<b>\$ 5,966,264</b>	<b>\$ 4,821,000</b>	<b>\$ 805,000</b>	<b>\$ 2,400,000</b>	<b>\$ 760,000</b>	<b>\$ 18,838,206</b>
<b>Ending Fund Balance</b>	<b>\$ 2,820,630</b>	<b>\$ 6,290,313</b>	<b>\$ 6,903,631</b>	<b>\$ 5,580,069</b>	<b>\$ 5,551,670</b>	<b>\$ 3,927,703</b>	<b>\$ 3,911,257</b>	

2025 Proposed Budget

Long-Term Financial Plan

City of Littleton  
2023 - 2029 Sewer Analysis

		Collection and Treatment						
		ACTUAL 2023	ESTIMATED 2024	PROPOSED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029
<b>Revenues</b>	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
<b>Expenditures</b>								
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	PROPOSED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029
<b>Revenues</b>	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
<b>Expenditures</b>								
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





South Platte Park

3000 W Carson Dr.  
 Littleton, CO 80120  
 303.730.1022

June 26, 2024

City of Littleton  
 2255 West Berry Avenue  
 Littleton, CO 80120

**RE: South Platte Park Operations and Visitor Services: 2025 Annual Budget Request.**

We are submitting our annual request for the City of Littleton share of the cost of the 2025 operations and maintenance for South Platte Park. Per our IGA for South Platte Park, the City pays 50% of the cost of the Park operations budget. The salaries are shown at the 2024 level and do not yet include a projection for 2025 merit increases due to the process by which South Suburban allocates for merit (typically a budget amendment in early 2025 after performance appraisals). We would anticipate this to have an impact of 3 - 4% in those specific line items in a typical year.

Per the agreement amended in 2017, the City contributes 35% of the Visitor Services Budget for Littleton area ranger operations as well. In 2024, we reorganized our ranger program which results in a substantially lower ask for the ranger program than in the past.

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

**2025 Operations and Maintenance Budget, South Platte Park:** We request the City contribute 50% towards the South Platte Park O&M budgets and 35% of the Visitor Services budget as established in the Park IGA for a total of **\$491,756**.

These requests break down as follows:

	Total budget (\$)	City's proposed share (\$)	City %
<b>2025 Operations and Maintenance budget</b>			
• <i>South Platte Park and Carson Nature Center</i>	\$660,321	\$324,111	50%*
• <i>Visitor Services</i>	\$821,502	\$167,645	35%**
• <b>TOTAL O&amp;M budget request:</b>	<b>\$1,481,823</b>	<b>\$491,756</b>	

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

\*\*In 2024, the ranger program expanded with an "East side" and "West side" division; SSPR is requesting 35% of the west side division that services primarily Littleton and South Platte Park.

Littleton

Capital Projects:

South Platte Park is requesting a few Capital Projects in planning towards our five year plan. These will appear on a spreadsheet shared by our planning department this year to streamline our communication processes. Capital projects for 2024 currently include a replacement west-side ranger truck, replacing wooden banisters on the Carson Nature Center with a more durable metal railing to reduce the number of repairs of lathed wood that have become hard to source, installing replacement prairie dog barriers of a more durable material along South Platte Reservoir, and installing electronic gates for South Platte Park to better enforce the sunset to sunrise closures in the park.

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

Sincerely,

Skot Latona, Manager of South Platte Park  
Tel. 303.730.1022

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

## Acronyms

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

**Acronyms (continued)**

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

**Acronyms (continued)**

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

**Acronyms (continued)**

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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