

# Budget Advisory Committee

City of Englewood, Colorado

City Manager's Office

1000 Englewood Parkway

Englewood, CO 80110-2373

Website: [www.engagewoodgov.org/budget-advisory-committee](http://www.engagewoodgov.org/budget-advisory-committee)



## AGENDA

Englewood Civic Center

City Council Conference Room, Third Floor

Tuesday, February 16, 2016

4:30pm to 6:00pm

These meetings are recorded, please be mindful of side conversations.

1. Call to Order and Roll Call of Members
2. Clarification to the Meeting Recording – January 19, 2015
3. New Business
  - Discuss Study Session with City Council on January 25, 2016
  - Priority Based Budgeting Process Update (On-Going)
  - General Fund Five Year Pro Forma
  - Develop 2016 Work Plan
4. Old Business
5. Budget Advisory Members' Choice
6. Adjourn

Please note: If you have a disability and need auxiliary aids or services, please notify the City of Englewood (303-762-2409) at least 48 hours in advance of when services are needed. Thank you.

City of Englewood, General Fund Revenue, Expenditure, & Fund Balance 2011 - 2021 For 2/16/2016 BAC Meeting																
		S/T Increase (Decrease)	4.17%	2.88%	4.79%	6.00%	6.77%	1.29%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%		
		Property Tax	-0.88%	-3.99%	0.90%	-0.29%	0.86%	14.79%	0.00%	0.00%	10.00%	1.00%	5.00%	1.00%		
		All Other Taxes	-9.81%	-0.75%	13.56%	3.85%	3.05%	-12.86%	0.00%	0.00%	1.50%	1.50%	1.50%	1.50%		
		Franchise	0.43%	11.38%	5.81%	3.44%	3.41%	-4.34%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%		
		Other Revs	6.64%	7.43%	-2.53%	4.08%	-5.13%	-7.36%	0.00%	-6.32%	2.00%	2.00%	2.00%	2.00%		
		Investments	-9.46%	-7.68%	-112.16%	-768.49%	-35.70%	96.74%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%		
		Expenditures	1.53%	1.95%	-0.35%	5.84%	3.75%	-0.42%	0.00%	2.17%	3.00%	3.00%	3.00%	3.00%		
Line		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Unaudited 2015	Budget 2016	Estimate 2016	Projected Budget 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Net \$ Change '11 - '15	Avg % Change '11 - '15	Avg \$ Change '11 - '15
<b>REVENUES</b>																
1	Property	2,994,213	2,874,816	2,900,715	2,892,433	2,917,413	3,349,000	3,349,000	3,349,000	3,683,900	3,720,739	3,906,776	3,945,844	(76,800)	-0.51%	(15,360)
2	Specific Ownership	246,062	243,293	266,881	291,670	305,165	260,000	260,000	260,000	263,900	267,859	271,876	275,955	59,103	4.80%	11,821
3	<b>Sales and Use (Net of Refunds)</b>	<b>21,737,110</b>	<b>22,363,618</b>	<b>23,433,775</b>	<b>24,839,296</b>	<b>26,521,617</b>	<b>26,863,699</b>	<b>27,669,610</b>	<b>28,223,002</b>	<b>28,787,462</b>	<b>29,363,211</b>	<b>29,950,476</b>	<b>30,549,485</b>	<b>4,784,507</b>	<b>4.40%</b>	<b>956,901</b>
4	Franchise Fees	2,631,393	2,930,888	3,101,310	3,207,978	3,317,390	3,173,550	3,173,550	3,173,550	3,268,757	3,366,819	3,467,824	3,571,858	685,997	5.21%	137,199
5	Cigarette	190,763	189,618	195,088	188,652	188,285	170,050	170,050	170,050	164,949	160,000	155,200	150,544	(2,478)	-0.26%	(496)
6	Hotel/Motel	9,820	10,395	12,039	11,949	13,812	12,000	12,000	12,000	12,180	12,363	12,548	12,736	3,992	8.13%	798
7	<b>Total Taxes</b>	<b>27,809,361</b>	<b>28,612,628</b>	<b>29,909,808</b>	<b>31,431,978</b>	<b>33,263,682</b>	<b>33,828,299</b>	<b>34,634,210</b>	<b>35,187,602</b>	<b>36,181,147</b>	<b>36,890,991</b>	<b>37,764,700</b>	<b>38,506,422</b>	<b>5,454,321</b>	<b>3.92%</b>	<b>1,090,864</b>
8	Licenses and Permits	778,536	983,359	1,446,578	1,576,298	1,550,251	1,168,222	1,168,222	1,168,222	1,191,586	1,215,418	1,239,727	1,264,521	771,715	19.82%	154,343
9	Intergovernmental Revenue	1,724,807	1,865,722	1,488,204	1,869,045	1,755,537	1,287,104	1,287,104	1,301,662	1,327,695	1,354,249	1,381,334	1,408,961	30,730	0.36%	6,146
10	Charges for Services	3,384,318	3,441,525	3,469,845	3,215,032	2,903,655	2,551,862	2,551,862	2,551,862	2,602,899	2,654,957	2,708,056	2,762,217	(480,663)	-2.84%	(96,133)
11	Recreation	2,635,221	2,615,642	2,420,443	2,466,421	2,464,612	2,592,400	2,592,400	2,592,400	2,644,248	2,697,133	2,751,076	2,806,097	(170,609)	-1.29%	(34,122)
12	Fines and Forfeitures	1,284,758	1,381,453	1,317,707	1,350,165	1,047,268	1,008,350	1,008,350	1,008,350	1,028,517	1,049,087	1,070,069	1,091,470	(237,490)	-3.70%	(47,498)
13	Net Investment Income	91,034	84,045	(10,223)	68,340	43,940	86,446	86,446	86,446	89,039	91,711	94,462	97,296	(47,094)	-10.35%	(9,419)
14	<b>Net Rental Revenues - McLellan</b>	<b>425,159</b>	<b>551,295</b>	<b>573,526</b>	<b>684,683</b>	<b>873,347</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>448,188</b>	<b>21.08%</b>	<b>89,638</b>
15	Other Revenue	173,381	354,130	285,932	210,531	215,245	211,088	211,088	211,088	200,000	200,000	200,000	200,000	41,864	4.83%	8,373
16	<b>Total Revenues</b>	<b>38,306,575</b>	<b>39,889,799</b>	<b>40,901,820</b>	<b>42,872,493</b>	<b>44,117,537</b>	<b>43,883,771</b>	<b>44,689,682</b>	<b>44,607,632</b>	<b>46,265,133</b>	<b>47,153,546</b>	<b>48,209,424</b>	<b>49,136,985</b>	<b>5,810,962</b>	<b>3.03%</b>	<b>1,162,192</b>
<b>EXPENDITURES</b>																
<b>General Government</b>																
17	Legislation (includes MOA contractual obligation)	298,731	316,043	280,920	329,738	341,343	365,572	365,572	376,539	387,835	399,470	411,455	423,798	42,612	2.85%	8,522
18	City Attorney	706,841	712,036	719,781	726,377	717,683	810,022	810,022	834,323	859,352	885,133	911,687	939,038	10,842	0.31%	2,168
19	Municipal Court	848,775	886,249	922,245	942,264	985,861	1,058,583	1,058,583	1,090,340	1,123,051	1,156,742	1,191,444	1,227,188	137,086	3.23%	27,417
20	<b>City Manager (2016 includes Denver Fire Contract and related programs)</b>	<b>639,184</b>	<b>658,047</b>	<b>675,844</b>	<b>673,402</b>	<b>810,429</b>	<b>6,586,762</b>	<b>6,586,762</b>	<b>6,784,365</b>	<b>6,999,296</b>	<b>7,209,275</b>	<b>7,425,553</b>	<b>7,648,320</b>	<b>171,245</b>	<b>5.36%</b>	<b>34,249</b>
21	<b>Community Development (2016 includes Building Division Programs)</b>	<b>1,359,264</b>	<b>1,262,451</b>	<b>1,113,710</b>	<b>1,128,034</b>	<b>1,086,734</b>	<b>2,134,378</b>	<b>2,134,378</b>	<b>2,198,409</b>	<b>2,264,362</b>	<b>2,332,292</b>	<b>2,402,261</b>	<b>2,474,329</b>	<b>(272,530)</b>	<b>-4.01%</b>	<b>(54,506)</b>
22	<b>Human Resources (Effective 2016 reported under FAS)</b>	<b>430,792</b>	<b>469,343</b>	<b>408,551</b>	<b>441,956</b>	<b>563,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,271</b>	<b>6.14%</b>	<b>26,454</b>
23	<b>Finance and Administrative Services (FAS) (2016 includes HR and IT Programs)</b>	<b>1,446,313</b>	<b>1,464,305</b>	<b>1,533,060</b>	<b>1,566,733</b>	<b>1,676,009</b>	<b>3,965,669</b>	<b>3,965,669</b>	<b>4,084,639</b>	<b>4,390,178</b>	<b>4,521,884</b>	<b>4,657,540</b>	<b>4,797,266</b>	<b>229,696</b>	<b>3.18%</b>	<b>45,939</b>
24	<b>Information Technology (Effective 2016 reported under FAS)</b>	<b>1,332,766</b>	<b>1,373,943</b>	<b>1,336,591</b>	<b>1,348,275</b>	<b>1,387,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,288</b>	<b>0.81%</b>	<b>10,858</b>
25	Contributions to Component Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Contingency	152,423	143,810	88,360	211,622	259,201	250,000	250,000	257,500	265,225	273,182	281,377	289,819	106,778	14.01%	21,356
27	<b>Total General Government</b>	<b>7,215,089</b>	<b>7,286,227</b>	<b>7,079,062</b>	<b>7,368,401</b>	<b>7,827,377</b>	<b>15,170,986</b>	<b>15,170,986</b>	<b>15,626,116</b>	<b>16,289,299</b>	<b>16,777,978</b>	<b>17,281,317</b>	<b>17,799,757</b>	<b>612,288</b>	<b>1.70%</b>	<b>122,458</b>
<b>Direct Government</b>																
28	Safety Services															
29	<b>Fire Services (Effective 2016 the Denver Fire Contract is reported under City Manager's Office, Fire Marshal program is reported under Police and Building Division is reported under Community Development)</b>	<b>7,666,842</b>	<b>8,100,554</b>	<b>8,002,677</b>	<b>9,176,241</b>	<b>9,608,532</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,941,690</b>	<b>5.07%</b>	<b>388,338</b>
30	<b>Police Services (2016 includes Fire Marshal Programs)</b>	<b>10,395,239</b>	<b>10,788,935</b>	<b>11,226,157</b>	<b>11,872,226</b>	<b>12,443,260</b>	<b>13,247,547</b>	<b>13,247,547</b>	<b>13,644,973</b>	<b>14,055,662</b>	<b>14,477,331</b>	<b>14,911,651</b>	<b>15,359,001</b>	<b>2,048,021</b>	<b>3.94%</b>	<b>409,604</b>
31	Public Works (includes CAM contractual obligation)	5,259,875	5,202,903	5,234,383	5,440,975	5,707,695	6,208,706	6,208,706	6,394,967	6,586,816	6,784,421	6,987,953	7,197,592	447,820	1.70%	89,564
32	Recreation	5,717,147	5,649,246	5,402,600	5,574,428	5,600,825	6,136,594	6,136,594	6,320,692	6,510,313	6,705,622	6,906,791	7,113,994	(116,322)	-0.41%	(23,264)
33	Library	1,145,613	1,180,771	1,174,656	1,165,446	1,179,582	1,241,179	1,241,179	1,278,414	1,316,767	1,356,270	1,396,958	1,438,867	33,969	0.59%	6,794
34	<b>Total "Direct" Government</b>	<b>30,184,716</b>	<b>30,922,409</b>	<b>31,040,473</b>	<b>33,229,316</b>	<b>34,539,894</b>	<b>26,834,026</b>	<b>26,834,026</b>	<b>27,639,047</b>	<b>28,469,557</b>	<b>29,323,644</b>	<b>30,203,353</b>	<b>31,109,454</b>	<b>4,355,178</b>	<b>2.89%</b>	<b>871,036</b>
35	Total Expenditures Before Non-Discretionary	37,399,805	38,208,636	38,119,535	40,597,717	42,367,271	42,005,012	42,005,012	43,265,162	44,758,856	46,101,622	47,484,671	48,909,211	4,967,466	2.66%	993,493
36	<b>Estimated Lump Sum Expenditure Increase</b>															
37	Debt Service (Non-Discretionary):	2,096,463	2,056,951	2,005,830	1,869,903	1,693,760	1,871,644	1,871,644	1,561,929	1,567,297	1,570,159	1,565,611	1,574,583	(402,703)	-3.84%	(80,541)
38	<b>Total Expenditures</b>	<b>39,496,268</b>	<b>40,265,587</b>	<b>40,125,365</b>	<b>42,467,620</b>	<b>44,061,031</b>	<b>43,876,656</b>	<b>43,876,656</b>	<b>44,827,091</b>	<b>46,326,153</b>	<b>47,671,781</b>	<b>49,050,282</b>	<b>50,483,794</b>	<b>4,564,763</b>	<b>2.31%</b>	<b>912,953</b>
39	<b>Revenues Over (Under) Expenditures</b>	<b>(1,189,693)</b>	<b>(375,788)</b>	<b>776,455</b>	<b>404,873</b>	<b>56,506</b>	<b>7,115</b>	<b>813,026</b>	<b>(219,459)</b>	<b>(61,021)</b>	<b>(518,235)</b>	<b>(840,858)</b>	<b>(1,346,809)</b>	<b>1,246,199</b>	<b>-20.95%</b>	<b>249,240</b>
40	Other Financing Sources															
41	<b>Net Transfers In (out)</b>	<b>1,512,699</b>	<b>628,913</b>	<b>1,066,568</b>	<b>892,544</b>	<b>(1,475,740)</b>	<b>(1,979,335)</b>	<b>(1,979,335)</b>	<b>117,033</b>	<b>120,272</b>	<b>123,599</b>	<b>127,014</b>	<b>130,521</b>	<b>(2,988,439)</b>	<b>-39.51%</b>	<b>(597,688)</b>
42	Actual/Estimated Rent From EMRF (See Line 13)															
43	Net Other Financing Sources (Uses)	1,512,699	628,913	1,066,568	892,544	(1,475,740)	(1,979,335)	(1,979,335)	117,033	120,272	123,599	127,014	130,521	(2,988,439)	-39.51%	(597,688)
44	<b>Net Change in Fund Balances</b>	<b>323,006</b>	<b>253,125</b>	<b>1,843,023</b>	<b>1,297,417</b>	<b>(1,419,234)</b>	<b>(1,972,220)</b>	<b>(1,166,309)</b>	<b>(102,426)</b>	<b>59,251</b>	<b>(394,636)</b>	<b>(713,844)</b>	<b>(1,216,288)</b>	<b>(1,742,240)</b>	<b>-107.88%</b>	<b>(348,448)</b>

City of Englewood, General Fund Revenue, Expenditure, &  
Fund Balance 2011 - 2021  
For 2/16/2016 BAC Meeting

		S/T Increase (Decrease)	4.17%	2.88%	4.79%	6.00%	6.77%	1.29%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%			
		Property Tax	-0.88%	-3.99%	0.90%	-0.29%	0.86%	14.79%	0.00%	0.00%	10.00%	1.00%	5.00%	1.00%				
		All Other Taxes	-9.81%	-0.75%	13.56%	3.85%	3.05%	-12.86%	0.00%	0.00%	1.50%	1.50%	1.50%	1.50%				
		Franchise	0.43%	11.38%	5.81%	3.44%	3.41%	-4.34%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%				
		Other Revs	6.64%	7.43%	-2.53%	4.08%	-5.13%	-7.36%	0.00%	-6.32%	2.00%	2.00%	2.00%	2.00%				
		Investments	-9.46%	-7.68%	-112.16%	-768.49%	-35.70%	96.74%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%				
		Expenditures	1.53%	1.95%	-0.35%	5.84%	3.75%	-0.42%	0.00%	2.17%	3.00%	3.00%	3.00%	3.00%				
Line		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Unaudited 2015	Budget 2016	Estimate 2016	Projected Budget 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Net \$ Change '11 - '15	Avg % Change '11 - '15	Avg \$ Change '11 - '15		
45	Beginning Fund Balance	8,494,679	8,817,685	9,070,810	10,913,833	12,211,250	9,658,951	10,792,016	9,625,707	9,523,281	9,582,532	9,187,897	8,474,053	3,716,571	8.75%	743,314		
46	Ending Fund Balance	8,817,685	9,070,810	10,913,833	12,211,250	10,792,016	7,686,731	9,625,707	9,523,281	9,582,532	9,187,897	8,474,053	7,257,765	1,974,331	4.48%	394,866		
47	Restricted-TABOR	1,150,000	1,200,000	1,340,000	1,400,000	1,450,000	1,400,000	1,450,000	1,450,000	1,450,000	1,450,000	1,470,000	1,510,000	300,000	5.22%	60,000		
48	Committed-MOA (2006-2009) and COPS Grant (2010-2013)	298,512	298,512	78,753	-	-	-	-	-	-	-	-	-	(298,512)	-20.00%	(59,702)		
49	Committed-LTAR	2,406,649	2,619,375	2,619,375	2,663,099	2,663,099	1,863,099	1,863,099	2,763,099	4,163,099	5,163,099	6,163,099	7,163,099	256,450	2.13%	51,290		
50	<b>Unassigned Fund Balance</b>	<b>4,962,524</b>	<b>4,952,923</b>	<b>6,875,705</b>	<b>8,148,151</b>	<b>6,678,917</b>	<b>4,423,632</b>	<b>6,312,608</b>	<b>5,310,182</b>	<b>3,969,433</b>	<b>2,574,798</b>	<b>840,954</b>	<b>(1,415,334)</b>	<b>1,716,393</b>	<b>6.92%</b>	<b>343,279</b>		
51	<b>As percentage of actual revenues</b>	<b>12.95%</b>	<b>12.42%</b>	<b>16.81%</b>	<b>19.01%</b>	<b>15.14%</b>	<b>10.08%</b>	<b>14.13%</b>	<b>11.90%</b>	<b>8.58%</b>	<b>5.46%</b>	<b>1.74%</b>	<b>-2.88%</b>					
52	Target Percentage	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%					
53	Target Unassigned Fund Balance Reserves	3,830,658	3,988,980	4,090,182	4,287,249	4,411,754	4,388,377	4,468,968	4,460,763	4,626,513	4,715,355	4,820,942	4,913,699	581,096	3.03%	116,219		
54	<b>Over/(Under) Target Percentage</b>	<b>1,131,867</b>	<b>963,943</b>	<b>2,785,523</b>	<b>3,860,902</b>	<b>2,267,164</b>	<b>35,255</b>	<b>1,843,640</b>	<b>849,419</b>	<b>(657,080)</b>	<b>(2,140,557)</b>	<b>(3,979,989)</b>	<b>(6,329,032)</b>	<b>1,135,297</b>	<b>20.06%</b>	<b>227,059</b>		
55	Available for Capital Expenditure	1,131,867	963,943	2,785,523	3,860,902	2,267,164	35,255	1,843,640	849,419	-	-	-	-	1,135,297	20.06%	227,059		

**Please Note:**

Line 41: Includes a 2016 General Fund Transfer (\$800,000) from LTAR to fund the road construction project on the EMRF property that is needed for potential tenants. These funds would be replenished over a two year period beginning in 2017 (see Line 49). Also included is a 2016 General Fund Transfer (\$350,665) from PIF for Capital Lease debt service payments and (\$1,530,000) to PIF for additional capital projects recommended to City Council at the 8/17/2015 Study Session.