

2024 BUDGET



1000 Englewood Parkway
Englewood, CO 80110

englewoodco.gov/budget

City of Englewood, Colorado

2024 Budget

Presented to
Honorable Mayor, Council Members,
Board, Commission and Committee Members,
Citizens, Employees and Other Stakeholders of the City of Englewood

Prepared by

City Council	Information Technology Department
City Manager's Office	Community Development Department
City Attorney's Office	Public Works Department
City Clerk's Office	Police Department
Englewood Municipal Court	Parks, Recreation, Library and Golf Department
Human Resources Department	Utilities Department
Finance Department	Communications Department

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Englewood
Colorado**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

**Distinguished
Budget Presentation
Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Englewood, Colorado** for the **Annual Budget** beginning **January 1, 2023**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as

- a policy document,
- an operations guide,
- a financial plan, and
- a communication device.

This award is valid for a period of one year only. We believe the current budget continues to conform to program requirements, and we plan to submit it to the GFOA to determine its eligibility for another award.



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January 1, 2024

Honorable Mayor, City Council Members, Board, Commission and Committee Members, Residents, Employers, City Employees and other stakeholders of the City of Englewood, Colorado:

I am pleased to submit the City of Englewood 2024 budget. The 2024 budget reflects the intentional collaboration of council, the community, and staff to balance the requirements of sustainable levels of service with the need for additional investment in infrastructure, technology, personnel and other resources. Staff and City Council together have worked to produce a budget that includes capital and operational costs supporting the quality, high-level service that our residents and businesses expect and deserve.

STRATEGIC PLAN

The city continues to focus on the strategic plan development and implementation. The strategic plan addresses the seven Englewood community results/outcomes listed below. New in 2024, this budget contains data towards performance metrics included in the City’s strategic plan. This reporting is critical to connect performance with budgetary decisions and to inform long-term decisions in the organization. The 2022-2025 Strategic plan is located on the city's website at the following link: <https://www.engagewoodco.gov/government/city-council/council-s-vision-and-strategic-plan>



Sustainability

A city that stewards its resources for the benefit of current and future generations



Community Wellbeing

A city that provides satisfying opportunities for the vitality, enrichment, welfare, and happiness of the community



Neighborhoods

Vibrant engaged, and connected neighborhoods as part of the Englewood community



Safety

A city that protects and serves the community and its people with professionalism and responsiveness



Economy

A city that that retains and supporting existing businesses while attracting and promoting new business ventures



Infrastructure &

A city that proactively and in a cost-effective manner invests in, maintains, improves, and plans to protect its



Governance

A city government that serves the community by being efficient, effective, accountable, and adaptable

BUDGET PHILOSOPHY

The newly established budget philosophy was created to guide the development of the city budgets for the next few years. City staff will adhere to the following philosophy as future budget proposals are prepared and submitted:

"Provide core services and meet strategic plan goals through the retention and recruitment of qualified and dedicated employees while supporting new programs that meet strategic plan goals in a cost-effective manner with prioritizing piloting new initiatives to determine their viability"

BUDGET OVERVIEW

The 2024 General Fund budget is balanced. As compared to the 2023 amended budget, the budget includes an 8% increase in personnel, operating supplies, contractual services and operating capital expenditures. The city is adjusting to the inflationary price increases that started in 2022 and expects the pressures affecting these increases to lessen in 2024, namely the resolution of the supply chain issues and the use of the one-time federal funding stimulus from the American Rescue Plan Act (ARPA) and the Infrastructure Investment and Jobs Act. No other federal stimulus funding is anticipated in this budget.

The total 2024 budget appropriation for all city funds is approximately \$215.1 million.

- The General Fund budget, supports a variety of services from public safety, transportation. general government functions to parks and recreation, and is \$75 million or 34.9% of the total budget appropriation.
- The Capital Project Fund and Public Improvement Fund are anticipated to fund the general government capital requests budget estimated at approximately \$9 million.
- The 2024 budget for the Enterprise Funds, including utilities and the Broken Tee Golf Course, totaling \$107 million or 49.8% of the budget appropriation.
- The Englewood sanitary sewer fund supports approximately 50% of South Platte Renew (SPR), a state-of-the-art wastewater treatment plant, operated in partnership with the City of Littleton. The capital improvement plan expenditures in the SPR 2024 budget are estimated at \$18.4 million. The City of Englewood and the City of Littleton each fund 50% of the SPR capital spending whereas operational costs are shared on the system's intake flow percentage for each of the cities.

GENERAL FUND BUDGET ENHANCEMENTS

Excluding the below personnel and non-personnel enhancements, the overall General Fund 2024 operating expenditures increased by 4.3% over the 2023 amended budget, as compared with the regional Colorado Price Index (CPI) 2024 forecast of 3.5%. The ten-year (2012-2022) compounded annual growth rate for expenditures is 3.6% as compared to the CPI of 3.1%. The 2024 budgeted salary

increase for all employee groups is 5.0% and for those eligible, the city has budgeted \$1M to address the results of the classification and compensation study completed in 2023. The city also negotiated favorable terms for medical insurance with a 5.5% increase and no increase in dental insurance. Salary and benefit enhancements help us fulfill our commitment to provide an overall

compensation package that both attracts and retains highly skilled employees. Following are the highlighted 2024 enhancement requests for additional Full-Time Equivalent (FTE) positions and program/service operations addressing needs expressed by staff and the community:

Personnel Requests – \$541,625 provides funding for the following General Fund full-time positions (~4.5 FTEs):

City Manager's Office

- Management Fellow position (Pilot Program) (1 FTE)

City Attorney's Office

- A portion of the Prosecutor/Risk Manager's position is allocated to the Risk Management Fund to reflect the assignment of the Risk Management duties and tasks to this position (0.5 FTE)

City Clerk's Office

- Customer Experience Assistant (0.5 FTE) (convert a part-time position to full-time) cost offset in part additional revenue due to an increase in Passport Application Processing Fees

Human Resources

- A portion of the Human Resources Director position is allocated to the Employee Benefits Fund to better align the duties and tasks performed by the director (0.2 FTE)

Informational Technology

- Network Engineer (1.0 FTE) position and due to reorganization efforts, an existing position will be converted to an Audio/Video Technician position

Public Works

- Traffic Engineer Program Manager (1 FTE) position

Parks, Recreation, Library and Golf

- Library Specialist (2 FTE) (convert 4 part-time positions to 2 full-time positions)
- Park Technician (1 FTE) - Open Space Fund

Communications

- Graphic Designer/Copywriter (1 FTE) (cost offset is due in part to a reduction in contractual services)

Non-Personnel Requests – \$1,795,516 of the operational enhancements supporting the following programs:

City Manager's Office

- Augmenting the Sustainability Programs, which started in 2021 with minimal funding. Funds will be utilized to start a grant program to incentivize small-dollar sustainability projects across the community
- Establishing Affinity Groups to further diversity, equity, and inclusion efforts and connect employees with like interests
- Allocating the city's ARPA funding share to the Tri-Cities Homelessness Action Plan Projects

City Clerk's Office

- Passport Application Program with additional supplies and mailing costs for a program expected to generate over \$100,000 per year for the City
- Election Services Program

Parks, Recreation, Library and Golf

- Plymouth Rocket Software used to manage the Library's culture passes, book club kits and other materials

Municipal Court

- Implement House Bill 2023-1182: Remote Public Access to Court Proceedings

Communications

- Neighborhood Resources Grant Program

Community Development

- Comprehensive Plan Update
- Catalytic Site Analysis
- Future Trolley Operation Study (Arapahoe County Transportation Study)

Public Works

- Parking Management Plan Development
- Cartegraph Software Implementation: Facilities Domain, Asset Builder and Traffic Signals Domain

Police Services

- Crime Prevention and Community Relations
- Clothing and Equipment
- Denver Fire contract 3% increase

Finance

- Consulting services for financial advisory services, outsourcing additional year end audit program services to a CPA firm, augmenting the tax audit and compliance programs
- Staff Training and Professional Development
- Pilot Project using temporary services to assist with business license compliance and out-of-state travel for tax audit engagements as applicable

Information Technology

- Ongoing Software/Hardware Maintenance Agreements Management
- Phone and Internet Services
- Domain Migration

GENERAL FUND RESERVES

In 2022, City Council revised the city's Fund Balance Policy for the General Fund in order to explore the idea of creating an unrestricted reserve based on a rate range versus the set

rate of 16.7% which was established in 2016. The range enables the unrestricted reserve to rise or fall within a set parameter depending on the General Fund's operational needs. The

new range for the unrestricted reserve is set between 12% and 21.4% of operating revenues or expenditures, whichever is more predictable.

This range enables the city's unrestricted reserve to ratchet down to no less than 12% to offset the General Fund's operating deficit/shortfall (where Operating Expenditures exceed Operating Revenues) before expenditures are adjusted to bring the unrestricted reserve to a minimum of 12%. Conversely, when the General Fund has an operating surplus (where the Operating Revenues exceed the Operating Expenditures) the unrestricted reserve may slide up to 21.4%

of operating revenues. The General Fund unassigned fund balance (fund balance in excess of restricted and unrestricted reserves) may be appropriated by City Council for one-time operational or capital use/needs.

Currently, the General Fund's unrestricted reserve rate is set at 16.7% of general fund operating revenue or approximately \$11.7M. Additionally, the estimated Taxpayer Bill of Rights (TABOR) emergency reserve is \$2.1M.

While the city's current overall financial position is healthy, the need to keep up with the cost of doing business and additional resources to improve aging infrastructure remains a challenge that is monitored on an on-going basis.

ENTERPRISE FUNDS

Enterprise Fund revenues from all sources (excluding bond and loan proceeds) is estimated to grow in 2024 by 4.3% over the 2023 amended budget. This increase is due to utility increases to fund infrastructure upgrades and improvements. These increases include the following rate and fee changes for the Water, Sanitary Sewer, and Stormwater Funds:

Sanitary Sewer Rates and Fees

- Sanitary sewer rates – 4.5%
- Sanitary sewer connection fee – 3.93%

Water Rates and Fees

- Water usage rate – 4.5%
- Water Admin Fee - 4.5%
- Water Capital Investment Fee - No increase (remains at \$16 per month)
- Water connection fee – 3.93%

Stormwater Rates and Fees

- Stormwater utility fee – 7.2% or \$1.38 (residential monthly fee from \$19.25 to \$20.63)

These fee increases are critical to support new capital investment and operations of the various utility funds. In addition to the Water, Sewer and Stormwater Utilities fee and rate increase, the Parks, Recreation, Library & Golf (PRLG) Department proposes increases on green fees, cart fees, driving range fees at Broken Tee and Pro Shop merchandise sales prices, generating approximately \$169K in additional revenue.

The Utilities Department manages the budgets for the Water and Sewer Funds. The Water Fund budget provides for the addition of a Network Administrator position (1.0 FTE).

The Administrative Study was completed in 2023 and the revised fee is included in the 2024 budget. Effective January 2024 the city administrative services fee charged to the enterprise funds activities reflects a reduction of approximately \$467K. This study establishes a revised chargeback amount commiserate to the city administrative services received by the enterprise fund departments that was last updated in 2007. The cost of the study was shared by each fund on a proportional basis.

CAPITAL PROJECTS FUNDS (Public Improvement Fund (PIF) and Capital Projects Fund (CPF))

The initial Capital Projects Funds' 2024 expenditure requests (for general government related capital projects) totalled approximately \$10 million. On April 25, 2023, staff presented a comprehensive five-year capital improvement plan at a joint session with City Council and the following Boards, Commissions and Committees: Planning and Zoning Commission, Englewood Transportation Advisory Committee, Parks and Recreation Commission, Library Board, and Budget Advisory Committee. Each of these

committees has either charter or code requirements to participate in the review and prioritization of CIP projects. Each of the Boards, Commissions and Committees provided an independent 2024 capital projects recommendation list to the City Manager for City Council's consideration.

The initial recommended Tier One projects list totaled more than \$9 million. The capital request also includes the \$320,157 transfer in from the General Fund of 2022 Metropolitan

Football Stadium District (MFSD) Tax refund due to the sale of the Denver Broncos Team that will be used to purchase the Belleview Park electric train. The capital request estimates were modified based on the marketplace inflationary price increases due in part to supply chain issues, federal and local financial stimulus to individuals, and federal funding earmarked for infrastructure projects through the American Rescue Plan Act and the Infrastructure Investment and Jobs Act.

Following are the general government capital request estimates provided in the 2024 budget for the Public Improvement Fund and the Capital Projects Fund:

Capital Request Title	Department	Fund	Program/Ongoing or Project/One-Time	Total
Wayfinding and Placemaking	Communications	PIF	Ongoing	\$ 100,000
Parks & Rec Parking Lot Maintenance	PRLG	PIF	Ongoing	\$ 70,000
Alley Maintenance	PW	PIF	Ongoing	\$ 100,000
Concrete Program Accessible Ramps	PW	PIF	Ongoing	\$ 350,000
Concrete Utility City Share	PW	PIF	Ongoing	\$ 350,000
Pavement Maintenance by Area	PW	PIF	Ongoing	\$ 500,000
Road & Bridge Materials	PW	PIF	Ongoing	\$ 300,000
Badge System	IT	CPF	One-Time	\$ 725,000
Colorado Open Records Act (CORA) Request Portal	IT	CPF	Ongoing	\$ 25,000
Network Development IT	IT	CPF	Ongoing	\$ 150,000
PC Replacement IT	IT	CPF	Ongoing	\$ 125,000
Phone System Replacement (Implementation)	IT	CPF	One-Time	\$ 150,000
Emerald Ash Borer Mitigation	PRLG	CPF	Ongoing	\$ 50,000

Capital Request Title	Department	Fund	Program/Ongoing or Project/One-Time	Total
Art in Public Places 1% Recreation	PRLG	CPF	Ongoing	\$ 34,845
ADA Compliance Projects	PW	CPF	Ongoing	\$ 100,000
Facilities and Operations	PW	CPF	Ongoing	\$ 1,567,500
Security Civic Center and Rec Center	PW	CPF	Ongoing	\$ 20,000
HR Workforce Management Tool (Implementation)	IT	CPF	One-Time	\$ 222,000
E Dartmouth Traffic Calming (grant match)	PW	PIF	One-Time	\$ 200,000
Oxford Avenue Pedestrian Bridge (developer match)	PW	PIF	One-Time	\$ 500,000
Union Ave Bridge Rehabilitation	PW	PIF	One-Time	\$ 1,800,000
Union Avenue Repaving	PW	PIF	One-Time	\$ 1,500,000
Bellevue Park Electric Train (MFSD Funding)	PRLG	PIF	One-Time	\$ 320,157
TOTALS				\$ 9,259,502
Program/Ongoing Capital Requests			Ongoing	\$ 3,842,345
Project/One-Time Capital Requests			One-Time	\$ 5,417,157
Program and Project Capital Requests TOTALS				\$ 9,259,502
Public Improvement Fund TOTALS		PIF		\$ 6,090,157
Capital Projects Fund TOTALS		CPF		\$ 3,169,345
PIF and CPF TOTALS				\$ 9,259,502

BUDGET PROCESS

The 2024 budget process began with the visioning and goal setting workshop held on January 21, 2023 and attended by both the City Council Members and the city's Leadership Team. During Q2, city staff reviewed with City Council the 2024 preliminary budget assumptions and the initial

capital requests. Throughout Q2 and Q3, staff continued to provide updates and seek input from City Council regarding budget requests affecting estimated revenues and expenditures. The discussions included detailed background information related to department priorities and service level

enhancements. Through this review, staff was able to evaluate priorities and make necessary 2024 budget reductions. Dialog with city council during the 2024 budget season included key topics such as preliminary estimates to address critical infrastructure needs and possible funding alternatives.

For a second year, City staff utilized (during the budget review process) the Budget Review Committee represented by the staff from the departments of Finance, Human Resources, Information Technology, Communications, Police and City Manager’s Office to further refine and clarify the department's budget requests. This committee reviewed enhancement requests, discussed

opportunities for additional revenue and possible budget reductions based on historic spending including vacancy savings.

Additional citizen comment regarding the 2024 budget was encouraged at the budget public hearing that was held on September 11, 2023. The adoption of the 2024 budget

occurred with the passage of the first and second readings of the 2024 budget ordinances that were conducted on September 18, 2023 and October 2, 2023, respectively.

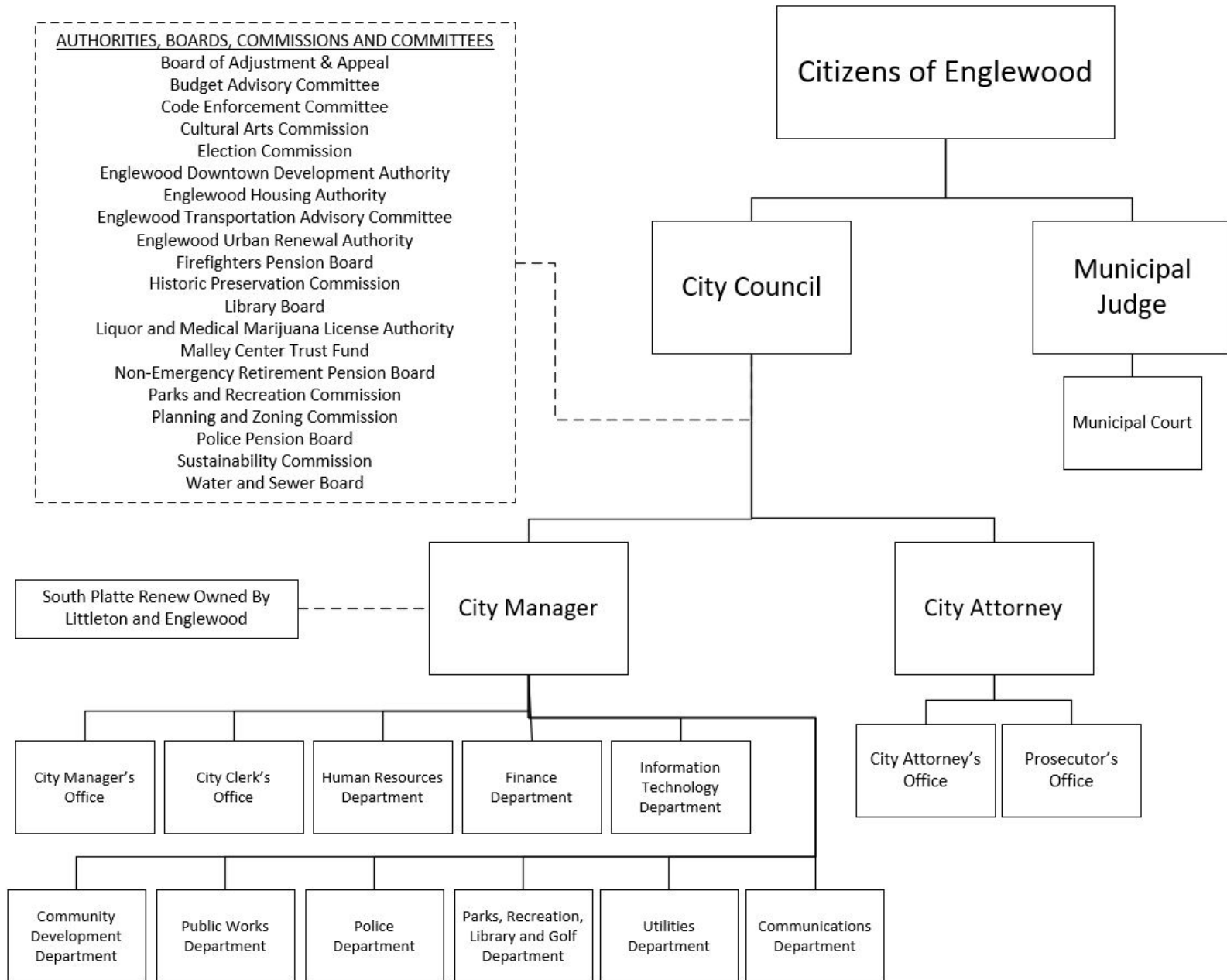
ACKNOWLEDGEMENTS

Special thanks to the Mayor, City Council, members of boards, commissions and committees, and staff for their hard work in compiling the information provided within the 2024 budget. Together, we have delivered a budget we believe addresses critical needs, provides adequate funding for city operations, and ensures a healthy operating expense reserve balance for contingencies and cash flow requirements.

Sincerely,

J. Shawn Lewis, City Manager

City of Englewood, Colorado Organization Chart



PRINCIPAL OFFICIALS

Elected Officials

City Council

Mayor.....Othoniel Sierra, District 1
Mayor Pro Tem.....Joe Anderson, District 3
Council Member.....Chelsea Nunnenkamp, District 2
Council Member.....Steve Ward, District 4
Council Member..... Tena Prange, At-Large
Council Member..... Rita Russell, At-Large
Council Member..... Kim Wright, At-Large

Municipal Judge..... Joe Jefferson

City Officials

City Manager..... J. Shawn Lewis
Deputy City Manager..... Tim Dodd
City Attorney.....Tamara Niles
City Clerk..... Stephanie Carlile
Municipal Court Administrator..... Kennetha Julien
Human Resources Director..... Shawn Weiske
Finance Director..... Jackie Loh
Information Technology Director..... Joe Isenbart
Community Development Director..... Brad Power
Public Works Director..... Victor Rachael
Police Chief..... Sam Watson
Parks, Recreation, Library and Golf Director..... Christina Underhill
Utilities Director..... Pieter Van Ry
Communications Director..... Christopher Harguth

STRATEGIC PLAN







The strategic plan is anchored by the city’s vision, mission, and values, and organizes work towards the achievement of the seven outcomes provided on the next few pages. In 2022, city staff revised the Vision, Mission and Value Statements and the efforts of their work is provided as follows:

VISION: Advancing our community together

MISSION: The City of Englewood is dedicated to enhancing the quality of life for those we serve by:

- Providing superior services to maintain a vibrant and inclusive community
- Investing in our future through fiscally responsible decisions
- Preserving our unique identity while welcoming new growth

VALUES:

VALUE ICON	VALUE	VALUE STATEMENT
	Foundation of Trust	Acting with integrity in everything we do
	Value People	Empowering our employees to achieve greatness by creating a place where everyone wants to work
	Resilient Leadership	Demonstrating adaptability through strategic thinking and proactive planning
	Pride in Englewood	Honoring our history and celebrating Englewood's uniqueness
	One Team	Embracing diverse perspectives and ideas because every person counts
	Cultivate Partnerships	Investing in our community through collaboration and extraordinary service

STRATEGIC PLAN

In 2020, the City of Englewood City Council adopted the City of Englewood Strategic Plan, with an original expiration date at the end of 2022, later extended to the end of 2025. Each year in January as part of a Council retreat, Council members discuss modifications to the strategic plan. Based on direction by Council, staff revises the strategic plan and brings an updated document to Council for their approval, usually in March of each year. Staff then begins tracking data towards items in the strategic plan and provides quarterly updates to Council and the public through the City's website. The strategic plan is a critical tool for tracking progress to achieve outcomes identified by Council.

The Strategic Plan Organization

The Strategic Plan includes seven outcome areas, and each outcome area includes:

- a. Key Projects- Projects prioritized by Council that staff tracks internally on a monthly basis, and to Council and the public through the City's website on a quarterly basis
- b. Performance Metrics-
- c. Projects in Development- Projects in Development are exploratory in nature and do not have definitive

ENGLEWOOD COMMUNITY SEVEN OUTCOME AREAS

NEIGHBORHOODS



Vibrant engaged, and connected neighborhoods as part of the Englewood community

The vibrancy of neighborhoods is a key component of any vibrant, thriving, and connected community. While maintain connections with neighbors during the COVID-19 pandemic was challenging, the City of Englewood developed a Neighborhood Resources Program to offer many fun ways to connect and celebrate neighbors. The City is working with the Historic Preservation Commission (HPC) to create a citywide neighborhood map, with the goal of strengthening the Englewood communities of today while preserving the City's diverse history.

ECONOMY



A city that that retains and supporting existing businesses while attracting and promoting new business ventures

The City of Englewood includes many local businesses, ranging from the Broadway corridor to the Hospital District to CityCenter. During the pandemic, Englewood's businesses persevered with diligence, innovation, and grit. The City provided a series of grant programs to support local business during this incredibly challenging time.

STRATEGIC PLAN

INFRASTRUCTURE AND TRANSPORTATION



A city that proactively and in a cost-effective manner invests in, maintains, Improves, and plans to protect its infrastructure

Over the last three years, the City of Englewood made a commitment to invest in its infrastructure, and to share the importance of protecting and investing Infrastructure with the community. This includes investment in transportation, water, stormwater, and sewer, and the acceptance of significant grant funding to further these projects.

SUSTAINABILITY



A city that stewards its resources for the benefit of current and future generations

In November of 2020, staff met with Council to discuss defining sustainability, setting sustainability goals, and potentially adding additional projects into the sustainability section of the strategic plan. Additionally, in January, 2021, Council held a retreat and additional suggestions came out of a sustainability break out session. The sustainability plan is a “plug-in plan,” meaning that while it functions as a stand-alone plan, it is also the sustainability section of the strategic plan.

SAFETY



A city that protects and serves the community and its people with professionalism and responsiveness

The safety of a community, including actual safety and the perception of safety, is critical to ensuring the overall well-being of our community. In the summer of 2020, after the brutal death of Mr. George Floyd at the hands of an officer of the Minneapolis, MN Police Department, the Englewood Police Department and the City of Englewood set in motion a comprehensive review of policing policies and procedures. Building on a history of innovations in policing, the review process included a community town hall and survey and the development of a Police Reform Task Force. All of the recommendations of the task force are included in the strategic plan, as well as other initiatives designed to ensure the safety of our community.

COMMUNITY WELL-BEING



A city that provides satisfying opportunities for the vitality, enrichment, welfare, and happiness of the community

The City of Englewood has a history of providing a variety of opportunities for community members to learn and thrive. From our parks to our two recreation centers to our library, members of the Englewood community have many opportunities to recreate, learn and grow. The City is committed to strengthening and growing these opportunities while continuing our commitment to ensuring affordability and access of the community.

STRATEGIC PLAN



GOVERNANCE

A city government that serves the community by being efficient, effective, accountable, and adaptable

The governance section is also known as the City's Blueprint for Organizational Success, designed as the internal component of our strategic plan to create a culture of organizational excellence. The Blueprint provides detailed goals and projects for the City to accomplish.

PERFORMANCE METRICS

The next several pages of this document includes performance metrics for departments that track to the outcome areas and goals in the City's strategic plan. The department tables with performance metrics include:





Metrics Data Table 1

- Metric- The specific metric that the City is tracking
- Target or Baseline- Targets set for work in 2023, if applicable. If a target is not set, the City is tracking this metric as a baseline metric
- 2021- Data from 2021. Data is not available for 2021 for metrics that
- 2022- Data from 2022
- 2023- Data from 2023. Please note that this data is through October, 2023 as fourth quarter data is unavailable until January, 2024

Metrics Defined Table 2

- Metric- The specific metric that the City is tracking
- Metric Description- A detailed description of the metric
- Why this metric is important- Explanation of why the City is tracking this metric and why tracking of this metric is important
- Department
- Outcome Area- The strategic plan outcome area
- Goal- The strategic plan goal that the performance metric tracks towards. Goal descriptions are included in the strategic plan

Some metrics reference that the metric is in development, in lieu of specific annual data. Metrics in development were metrics established in the City's strategic plan that staff needed to conduct additional work on to ensure data is readily available.

	Change in Metric Result as Compared to Target Value
	Increase from Target Value
	Decrease from Target Value
	No Change from Target Value

STRATEGIC PLAN

City Administration Department Performance Metrics

Line No.	City Administration Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	Quarterly meetings for all staff or managers/ supervisors	4	▼	3	■	4	▲	6		TBD		TBD
2	% of strategic plan projects that include more than one department	50%	▼	42%	▲	68%	▲	74%		TBD		TBD
3	% of strategies plan projects with quarterly updates	100%	■	100%	■	100%	■	100%		TBD		TBD
4	% of city of Englewood employees participating in the EngleCares program	Baseline		N/A		N/A		2%		TBD		TBD
5	% of staff meeting Federal Emergency Management (FEMA) recommended training requirements	100%	▼	90%	▼	90%	▼	90%		TBD		TBD

City Administration Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	Quarterly meetings for all staff or managers/ supervisors	On a quarterly, or more frequent, basis, the City Manager's Office, with input from all department directors, runs a meeting for all supervisors, managers, deputy directors, and directors. Approximately 108 employees are invited to these meetings which focus on organizational culture work as well as key announcements and updates.	Regular meetings with supervisors were created to ensure uniform understanding of City goals, policies, programs, and projects while also ensuring that all supervisors are engaged in developing and maintaining a positive workplace culture.	City Administration	Governance	Internal Communications
2	% of strategic plan projects that include more than one department	The City developed a strategic plan in 2020, and each year City staff engages Council in updates to the plan which is tracked and reported on a quarterly basis. This metric tracks the percentage of projects in the plan that involve more than one department.	This metric helps the City to meet an internal goal of building strong relationships between different departments through interdisciplinary projects.	City Administration	Governance	One Mission

STRATEGIC PLAN

City Administration Department Metrics Defined and Connection to the City's Strategic Outcomes						
Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
3	% of strategies plan projects with quarterly updates	Each quarter, staff develops a report showing status updates on all projects included in the City's strategic plan. These updates are shared with Council and posted on the City's website.	This metric ensures that all projects included in the City's strategic on are reported on a quarterly basis. Tracking projects allows the City's internal Leadership Team to identify projects that are delayed and determine action steps to ensure that they are brought back on track and later completed.	City Administration	Governance	One Mission
4	% of city of Englewood employees participating in the EngleCares program	Launched in early 2023, EngleCares provides employees with an opportunity to volunteer up to one and a half hours each week during their regular work hours for nonprofit organizations doing work in Englewood.	The City hopes to improve connection between City staff and organizations providing services to members of the community. By tracking employee participation in this volunteer program, the City can develop a better understanding of the percentage of staff volunteering with community-based organizations.	City Administration	Neighborhoods	Community Engagement
5	% of staff meeting Federal Emergency Management (FEMA) recommended training requirements	FEMA requires all local government employees to be trained in emergency response in order for the government to receive funds during a declared emergency.	This metric assists the City in better understanding the % of staff receiving required emergency management training, which assists in meeting federal standards and being prepared for emergencies.	City Administration	Safety	Responding to Emergencies

Communications Department Performance Metrics

Line No.	Communications Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	# of documented uses of the city's Community Engagement Plan	Baseline		1		1		2		TBD		TBD
2	% of Englewood Magazines published on time and on budget	100%	■	100%	■	100%	■	100%		TBD		TBD
3	# of video views	Baseline		100,151		112,320		299,199		TBD		TBD
4	# of social media followers	Baseline		12,504		13,326		15,546		TBD		TBD
5	# of email subscribers	Baseline		73,784		81,867		100,356		TBD		TBD
6	# of Polco subscribers	Baseline		1,453		1,679		1,704		TBD		TBD
7	Website scores	79.6%		N/A		N/A	▲	88.4%		TBD		TBD

STRATEGIC PLAN

Line No.	Communications Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
8	% of documents/programs/processes involving community engagement that utilize Englewood Engaged to solicit input from the public	Baseline		N/A		N/A		New		TBD		TBD
9	# of grant applications each year	Baseline		N/A		N/A		New		TBD		TBD
10	# of completed mediations	Baseline		N/A		N/A		10		TBD		TBD
11	# of "get to know our neighbor" grants	Baseline		21		44		35		TBD		TBD
	\$ of "get to know our neighbor" grants	Baseline		\$8,900		\$19,100		\$15,700		TBD		TBD
12	# of neighborhood group leaders	Baseline		25		25		30		TBD		TBD
13	# of neighbor to neighbor programs	Baseline		11		37		9		TBD		TBD

Communications Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	# of documented uses of the city's Community Engagement Plan	In 2022, the City's Communications Department established a Community Engagement Plan to assist City departments in engaging the public and conducting outreach campaigns. During the second quarter of 2022, this document was utilized for the Talking Trash campaign.	This metric tracks the use of the City's Community Engagement Plan to ensure that departments across the City are utilizing best practices to communicate with the public.	Communications	Governance	Community Engagement
2	% of Englewood Magazines published on time and on budget	The Englewood Magazine, published quarterly, is a key way of communicating with members of the Englewood community.	By tracking the percentage of Englewood Magazine editions published on time and on budget, the City is able to track the efficiency of publication of this quarterly magazine.	Communications	Neighborhoods	Communications
3	# of video views	This metric allows the City to better fund each year, the City produces several videos on a variety of topics. This measure allows the City to understand whether these videos are being accessed, watched and understand the number of community members who subscribe to the City's email list.	Growing the number of subscribers is critical to understanding the number of people receiving up to date information about the City.	Communications	Neighborhoods	Communications

STRATEGIC PLAN

Communications Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
4	# of social media followers	Growing the number of subscribers is critical to understanding the number of people receiving up to date as TikTok, Facebook, and Twitter. This metric tracks the number of people who follow the City on social media.	Tracking the number of followers to the City's social media account assists the City in developing and increasing strategies to increase the number of people who are aware of information shared by the City.	Communications	Neighborhoods	Communications
5	# of email subscribers	This metric allows the City to better understand the number of community members who subscribe to the City's email list.	Growing the number of subscribers is critical to understanding the number of people receiving up to date information about the City.	Communications	Neighborhoods	Communications
6	# of Polco subscribers	This metric allows the City to better understand the number of community members who subscribe to Polco. Polco is an online community engagement platform that provides community members with an opportunity to interact with Englewood leaders.	Growing the number of subscribers is critical to understanding the number of people receiving up-to-date information about the City.	Communications	Neighborhoods	Communications
7	Website scores	Scores include quality assurance, accessibility, and search engine optimization, with a particular focus on quality assurance. The 2023 target is based on industry standards.	This measure allows the City to better understand the quality and accuracy of information placed on the City's website, which helps to meet goals relative to website accessibility and information availability.	Communications	Neighborhoods	Communications
8	% of documents/programs/processes involving community engagement that utilize Englewood Engaged to solicit input from the public	In 2021, the City launched the Englewood Engagement platform as a tool to engage community members in various programs and initiatives, such as edits to the City's strategic plan.	By tracking the use of the City's engagement platform (Englewood Engaged), the City hopes to better understand how and when City departments are utilizing this engagement platform.	Communications	Neighborhoods	Community Engagement
9	# of grant applications each year	The City's neighborhood program, run by the Communications Department, provides a grant program for registered neighborhoods of up to \$3,000 for projects. Grants are awarded based on the demonstrated ability to successfully bring neighbors together, celebrate unique character, engage skills and knowledge from neighbors and improve their quality of life.	This metric allows the City to track the success of the neighborhood grant program, which is designed to meet goals in the City's strategic plan relative to neighborhood identity and neighborhood engagement.	Communications	Neighborhoods	Neighbor to Neighbor Connections

STRATEGIC PLAN

Communications Department Metrics Defined and Connection to the City's Strategic Outcomes						
Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
10	# of completed mediations	A professional mediator contracted by the city works with neighbors to assist in resolving differences.	This is a critical component of building strong neighborhoods and relationships and resolving issues.	Communications	Neighborhoods	Neighbor to Neighbor Connections
11	# of (and dollar amount)) of "get to know our neighbor" grants	The city provides small grants to community members for gathering, events, and programming to help neighbors connect with one another. Grant funding can be used for food, supplies, or activities for neighborhood events that build community such as block parties, movie nights, and ice cream socials.	This metric is designed to track the City's progress in meeting strategic plan goals related to neighborhood engagement.	Communications	Neighborhoods	Neighbor to Neighbor Connections
12	# of neighborhood group leaders	Neighborhood group leaders play a critical role in ensuring that neighborhood events occur.	By tracking the number of neighborhood leaders, the City seeks to track leadership of neighborhood groups. This metric also assists in tracking the number of neighborhood groups that are organized across the City.	Communications	Neighborhoods	Neighbor to Neighbor Connections
13	# of neighbor to neighbor programs	Programs include renting the Block Party Trailer; backyard movie kits; Neighborhood nights; Snow Buddies; Mediation; Get to know your neighbor grants; Welcome bags; Neighborhood group leader network; Neighborhood improvement grant; and Neighborhood rehabilitation projects.	Tracking the number of neighbor to neighbor program assists the City baselining programs designed to connect neighbors to one another. Collecting this data will allow the City to develop additional metrics that track the impact of this program in improving neighborhood connection outcomes.	Communications	Neighborhoods	Neighbor to Neighbor Connections

Community Development Department Performance Metrics

Line No.	Community Development Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	# of E3 and HRIP program participants	Baseline		N/A		N/A		12		TBD		TBD
2	# of new businesses	Baseline		6		N/A		36		TBD		TBD
3	# of building permits issued	Baseline		230		N/A		205		TBD		TBD
4	% of building inspections performed within 36 hours of request	Baseline		99%		99%		92%		TBD		TBD
5	% of zoning enforcement actions completed within 20 days of filing	Baseline		N/A		N/A		27%		TBD		TBD

STRATEGIC PLAN

Line No.	Community Development Department Metrics	Target or Baseline	▲ 2021	▲ 2022	▲ 2023	▲ Forecast 2024	▲ Forecast 2025
6	% of development plan reviews completed within 30 days from application	Baseline	99.0%	98.0%	67.7%	TBD	TBD
7	Average time to respond to a citizen applicant request related to licensing	Baseline	N/A	N/A	100%	TBD	TBD
8	# of in-person customer feedback sessions with economic development program clients	Baseline	1	3	1	TBD	TBD
9	# of exit interviews with companies closing or leaving Englewood	Baseline	2	8	N/A	TBD	TBD
10	# of larger (businesses with more than 25 full-time employees) that locate to Englewood	Baseline	0	1	0	TBD	TBD
11	Increase ridership on the Englewood Trolley	Baseline	3%	3%	4%	TBD	TBD
12	% of waitlisted E3 program participants removed from waitlist	Baseline	100%	100%	N/A	TBD	TBD
13	% of small business grant recipients located on South Broadway	Baseline	50%	50%	N/A	TBD	TBD
14	# of homes receiving services and efficiency savings from the E3 project	Baseline	2	6	12	TBD	TBD

Community Development Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	# of E3 and HRIP program participants	The Energy Efficient Englewood (E3) program offers grants to low and moderate income Englewood homeowners for energy efficiency related projects. The Home Repair and Improvement Program (HRIP) provides financial assistance to qualified homeowners in the City for eligible home repairs and improvements.	These programs meet the City's goals related to affordability, specifically with a focus on housing affordability. Both programs provide financial assistance to qualified homeowners relative to home repairs and energy efficiency.	Community Development	Community Wellbeing	Affordability
2	# of new businesses	This metric measures the number of new businesses in commercial and industrial sectors that register with the City.	The number of new businesses in the City allows the City to track interest in businesses moving to the City, which also connects to goals relative to decreasing vacancy rates in commercial and industrial areas. This metric also connects to City goals relative to programs and incentives designed to encourage new businesses to start in Englewood or existing businesses to relocate to Englewood.	Community Development	Economy	Business Climate

STRATEGIC PLAN

Community Development Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
3	# of building permits issued	This metric tracks the number of building permits that have been issued by the City.	Tracking the number of building permits assists in better understanding interest in building and renovations across the City.	Community Development	Economy	Business Climate
4	% of building inspections performed within 36 hours of request	Each year, the City's Community Development Department conducts a variety of building inspections.	This metric tracks the City's customer service and efficiency with inspections.	Community Development	Economy	Business Climate
5	% of zoning enforcement actions completed within 20 days of filing	This metric tracks how quickly the City responds to requests for zoning enforcement actions.	This metric allows the City to track efficiency, effectiveness, and customer service related to how quickly zoning enforcement actions are completed.	Community Development	Economy	Business Climate
6	% of development plan reviews completed within 30 days from application	A development plan review is the process through which City officials review the site plans, maps, engineered drawings, and other documents of a project development or project to determine compliance with the stated purposes and standards of regulations.	This metric allows the City to track how quickly development plan reviews are completed which assist in tracking the efficiency and effectiveness of this process.	Community Development	Economy	Business Climate
7	Average time to respond to a citizen applicant request related to licensing	This metric tracks the city's response time related to questions about licensing.	Responding quickly ensures that the city provides a high level of customer service and a positive business climate.	Community Development	Economy	Business Climate
8	# of in-person customer feedback sessions with economic development program clients	Each year, the Community Development Department works with partners to solicit feedback from customers on economic development programs.	This data is critical to inform how the city can improve in terms of economic development.	Community Development	Economy	Business Climate
9	# of exit interviews with companies closing or leaving Englewood	This metric helps the city to understand why companies are going out of business and/or leaving Englewood.	This metric helps to better understand why businesses leave Englewood which allows the City to develop programs and strategies to address reasons why businesses leave.	Community Development	Economy	Business Retention
10	# of larger (businesses with more than 25 full-time employees) that locate to Englewood	This metric assists the City in tracking whether larger businesses are moving into the City of Englewood.	By collecting this data, the City can develop strategies to encourage larger businesses to consider locating to Englewood	Community Development	Economy	Commercial Corridor Vibrancy

STRATEGIC PLAN

Community Development Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
11	Increase ridership on the Englewood Trolley	The Englewood Trolley is a free service that runs Monday through Friday from 6:30AM to 6:30PM and transports riders to 19 stops connecting CityCenter Englewood, businesses in the downtown, and medical facilities. It runs approximately every 20 minutes and only picks up/ drops off passengers at designated stops. The funding for the shuttle is a partnership between the Regional Transportation District (RTD) and the City of Englewood. This metric measures whether ridership is increasing and the service is being used.	The Englewood Trolley is a key part of the City's multimodal transportation goals, and increasing ridership shows that additional community members are using the trolley to economically access employment and meet their needs.	Community Development	Infrastructure and Transportation	Multi-Modal Transportation
12	% of waitlisted E3 program participants removed from waitlist	This metric relates to how much money is available via the E3 program for people to undergo energy efficiency upgrades to their home.	With a goal of maximizing participation in the E3 program, this metric helps the City to understand the % of program applicants who are taken off of the waitlist and able to access program resources.	Community Development	Sustainability	Built Environment and Infrastructure
13	% of small business grant recipients located on South Broadway	The City of Englewood runs numerous grant programs to assist small businesses located in the City's downtown core on Broadway	This metric relates to economic development grants provided from the city.	Community Development	Sustainability	Economic Resilience
14	# of homes receiving services and efficiency savings from the E3 project	This metric is meant to analyze how many homes have benefitted from the E3 program from year-to-year.	The E3 program helps the City to meet affordability and sustainability goals established in the City's strategic plan.	Community Development	Sustainability	Energy

Finance Department Performance Metrics

Line No.	Finance Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	% of tax payments received on time	100%		N/A		N/A	▼	98.1%		TBD		TBD

STRATEGIC PLAN

Finance Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	% of tax payments received on time	In 2022, the City's Communications Department established a Community Engagement Plan to assist City departments in engaging the public and conducting outreach campaigns. During the second quarter of 2022, this document was utilized for the Talking Trash campaign.	This metric allows the City to track the % of tax payments received on time, with a goal of working towards providing taxpayers with a variety of ways to pay taxes that improve access and ease of use.	Finance	Governance	Revenue and Finances

Human Resources Department Performance Metrics

Line No.	Human Resources Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	% of supervisors who participate to supervisory training program	100%	▼	95%	▼	98%	■	100%		TBD		TBD
2	% of positions filled internally (Metric in Development)	Baseline		N/A		N/A		N/A		TBD		TBD

Human Resources Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	% of supervisors who participate to supervisory training program	Human Resources is currently developing a robust training program for supervisors to provide them with the tools needed to be successful supervisors.	This metric tracks the % of City supervisors who have participated in the City's supervisory training with goals of ensuring supervisors are prepared for their roles and understand the City's policies and programs.	Human Resources	Governance	Staff Training and Development
2	% of positions filled internally	The City of Englewood strives to provide meaningful opportunities for growth within the organization. This metric tracks the number of positions filled by internal candidates.	This metric allows the City to track internal promotions as a way of measuring whether the City provides opportunities for employees to grow in the organization.	Human Resources	Governance	Staff Training and Development

STRATEGIC PLAN

Information Technology Department Performance Metrics

Line No.	Information Technology Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	% of employees trained on e-Hub/SharePoint	Baseline		45%		45%		50%		TBD		TBD
2	# of trainings offered	Baseline		2		2		6		TBD		TBD
3	# of support requests received	Baseline		2,046		3,876		997		TBD		TBD
4	# of computers and monitors	Baseline		1,007		997		997		TBD		TBD
5	% of support requests resolved within four hours	Baseline		41.7%		41.0%		N/A		TBD		TBD
6	% of employees that complete cyber security training	100%	▼	44.3%	▼	65.9%	▼	31.0%		TBD		TBD

Information Technology Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	% of employees trained on e-Hub/SharePoint	In early 2021, the city launched the e-Hub portal as a new tool for city employees to collaboratively work on documents; share and receive information on upcoming events; and access forms and documents.	This metric tracks whether employees are trained on how to use internal tools as a way of increasing access and engagement to resources, programs, and initiatives.	Information Technology	Governance	Internal Communications
2	# of trainings offered	The City is working to develop a comprehensive training program which includes staff-taught trainings, supervisory and pre-supervisory training academies, and mandatory compliance trainings	These metrics will help track the City's success in implementing a robust training program across the organization. As this is a new program, this metric will assist in collecting baseline data around training offerings with the hope of developing additional metrics, such as attendance and participation and outcomes, as the program develops.	Information Technology	Governance	Tools and Technology
3	# of support requests received	The city provides employees with a helpdesk as a platform for requesting a wide variety of information technology needs, ranging from the implementation of systems to setting up email accounts to repairing hardware.	This baseline metric will allow the HelpDesk to develop metrics to measure efficiency and effectiveness of support provided to users across the organization.	Information Technology	Governance	Tools and Technology

STRATEGIC PLAN

Information Technology Department Metrics Defined and Connection to the City's Strategic Outcomes						
Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
4	# of computers and monitors	This metric tracks the number of computers and monitors deployed across the organization.	Tracking this data allows the city to identify information technology assets which allows for staff to ensure all items are accounted for and on a routine maintenance and replacement schedule.	Information Technology	Governance	Tools and Technology
5	% of support requests resolved within four hours	This metric tracks how quickly the City's helpdesk is able to respond to requests for service.	This metric allows the City to make staffing assignment and resource deployment decisions to quickly respond to user requests.	Information Technology	Governance	Tools and Technology
6	% of employees that complete cyber security training	In order to ensure safe practices and an understanding of cyber security concerns, all employees are required to participate in cyber security training each year.	This metric tracks compliance with the City's cybersecurity program with the goal that increased training and awareness will prepare the City to withstand future cybersecurity challenges.	Information Technology	Governance	Tools and Technology

Police Department Performance Metrics

Line No.	Police Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	# of Community Relations/Crime Prevention outreach events	Baseline		N/A		N/A		28		TBD		TBD
2	# of participants at community outreach events	Baseline		200		1,520		1,720		TBD		TBD
3	% of staff trained on departmental policies and procedures	100%	■	100%	■	100%	■	100%		TBD		TBD
4	% of victims contacted within two business days by Victims' Assistance	100%	■	100%	■	100%	■	100%		TBD		TBD
5	Average case clearance rate (Patrol and Investigations)	Baseline		61%		63%		N/A		TBD		TBD
6	Number of total code complaints received through EngleFix (Metric in Development)	Baseline		N/A		N/A		NEW		TBD		TBD
7	% of code violations corrected through voluntary compliance (to include notice of violation)	Baseline		N/A		N/A		98.9%		TBD		TBD
8	Number of homeless individuals referred to AllHealth Co-Responder program	Baseline		N/A		N/A		224		TBD		TBD

STRATEGIC PLAN

Police Department Metrics Defined and Connection to the City's Strategic Outcomes						
Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	# of Community Relations/ Crime Prevention outreach events	Over the last several years, the Englewood Police Department developed a comprehensive community engagement program. This metric tracks the number of events held by this program that engage members of the public	This baseline metric allows the City to identify the # of community programs offered, with the goal of utilizing this data to develop additional metrics that track program participation and outreach	Police	Safety	Communications and Community Engagement
2	# of participants at community outreach events	Community policing is a key strategy of the Englewood Police Department, which included the hiring of a Crime Prevention Specialist to focus on community policy.	By baselining the number of participants at community outreach events, the City of Englewood will be able to later develop performance metrics that track program performance in meeting stated goals.	Police	Safety	Innovate in Policing
3	% of staff trained on departmental policies and procedures	New federal and state training requirements have been implemented in the last few years.	This measure ensures that police officers receive training on policies and procedures.	Police	Safety	Policing Policies and Legitimacy
4	% of victims contacted within two business days by Victims' Assistance	The City operates a victims' assistance program designed to assist victims of crimes with a variety of services. This metric tracks	This metric helps to ensure that the City is quick in its response to crimes and is able to reach out to victims quickly after an incident occurs	Police	Safety	Public Safety Services
5	Average case clearance rate (Patrol and Investigations)	Clearance rates track the number of crimes that are cleared (or completed with a charge) compared to the total number of crimes recorded. This measures the percentage of crimes that are solved by the Police Department	Measuring the case clearance rate allows the City to better analyze how efficiently and effectively the Englewood Police Department is able to clear cases.	Police	Safety	Public Safety Services
6	Number of total code complaints received through EngleFix	EngleFix is an app maintained by the City that allows community members to report quality of life issues, such as a downed street sign or an abandoned vehicle. This metric helps the City to understand whether community members are proactively using this app to note Code issues.	Tracking this data will allow the City to track the % of requests related to code enforcement that come in through members of the community compared to proactively filed by code enforcement personnel. It will help the City in shifting towards a more proactive approach to handling code enforcement challenges.	Police	Neighborhoods	Neighborhood Aesthetics

STRATEGIC PLAN

Police Department Metrics Defined and Connection to the City's Strategic Outcomes						
Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
7	% of code violations corrected through voluntary compliance (to include notice of violation)	This metric tracks the % of filed code enforcement actions that have been	Tracking this metric helps to better understand whether the City's approach to education and information relative to code violations is effective.	Police	Neighborhoods	Neighborhood Aesthetics
8	Number of homeless individuals referred to AllHealth Co-Responder program	Co-responders are licensed mental health professionals who contract with the City and who actively ride along with patrol officers to calls for service related to behavioral health.	This is a key component of the City's efforts relative to mitigating the impacts of homelessness, while also providing alternative policing solutions.	Police Department	Community Wellbeing	Homelessness Services and Mitigation

Parks, Recreation, Library and Golf Department Performance Metrics

Line No.	Parks, Recreation, Library Golf Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	# of veterans participating in this program (Metric in Development)	Baseline		N/A		N/A		N/A		TBD		TBD
2	Metric- % of events published on the city-wide events calendar	100%		N/A		N/A	▲	100%		TBD		TBD
3	Overall participation in City-wide events (Metric in Development)	Baseline		N/A		N/A		N/A		TBD		TBD
4	# of participants in resource connect events at the library	Baseline		N/A		N/A		38		TBD		TBD
5	# of participants enrolled in child care programs	Baseline		N/A		N/A		1,991		TBD		TBD
6	# of virtual, in person, and phone interactions with patrons library	Baseline		N/A		N/A		8,351		TBD		TBD
7	% of items of circulation and collection on a monthly basis	Baseline		N/A		N/A		10.9%		TBD		TBD
8	# of outreach events conducted by library staff	Baseline		N/A		N/A		122		TBD		TBD
9	# of free social passes given out	Baseline		N/A		N/A		461		TBD		TBD
10	# of junior passes (called 'child' pass 3-17yr)	Baseline		N/A		N/A		46		TBD		TBD
11	# of teens and tweens participating in programs	Baseline		N/A		N/A		1,084		TBD		TBD
12	Monthly and annual registration numbers for Englewood Recreation Center and Malley Recreation Center	Baseline		N/A		N/A		8,271		TBD		TBD
13	# of unique visits to Pirate's Cove during the season (May-September)	Baseline		N/A		N/A		76,575		TBD		TBD
14	Tee time utilization: rounds played compared to rounds available	Baseline		N/A		N/A		69.1%		TBD		TBD
15	Permitting/programming of open space (Metric in Development)	Baseline		N/A		N/A		N/A		TBD		TBD

STRATEGIC PLAN

Parks, Recreation, Library and Golf Department Metrics Defined and Connection to the City's Strategic Outcomes						
Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	# of veterans participating in this program	In 2021, Council reviewed a staff proposal which included several ways the City could support veterans. Council opted to create a program to provide discounts to veterans to encourage their participation in recreation classes and programs.	This metric ties to the established goal of affordability, focused on ensuring that programs and initiatives offered by the City are affordable and accessible by different groups.	PRLG	Community Wellbeing	Affordability
2	Metric- % of events published on the city-wide events calendar	The City of Englewood has a robust events program which seeks to meet strategic plan goals relative to fostering a community-wide identity, as well as neighborhood-specific gatherings. Events include Neighborhood Night Out, an annual summer block party, and a summer concert and market series.	Publishing this information on the City's website provides community members with access and information to events and programs, with the goal that additional access to information on events would lead to additional engagement and fostering a community-wide identity.	PRLG	Community Wellbeing	Community-Wide Identify
3	Overall participation in City-wide events	The City contracted with a vendor (Placer AI) to develop a process to track participation in City-wide events. The City will begin reporting on this data in Quarter Four of 2023.	This system will allow the City to analyze event data and make decisions such as event locations and start and end items based on the demographics of participating community members.	PRLG	Community Wellbeing	Community-Wide Identify
4	# of participants in resource connect events at the library	Launched in 2020, the Resource Connect program, typically held on Mondays, provides an opportunity for people experiencing homelessness and other vulnerable populations to organizations providing resources, such as food, shelter, and resource navigation.	This is a key component of the Tri-Cities Homelessness Plan of Action, a regional approach to homelessness.	PRLG	Community Wellbeing	Homelessness Services and Mitigation
5	# of participants enrolled in child care programs	The City provides a variety of programs for children, including child care during the school year and camp programs during the summer months. This metric tracks the total number of participants in child care-related activities throughout the year	This metric will help the City to baseline interest and participation in the City's child care programs and will lead to the development of more complex metrics that measure program effectiveness.	PRLG	Community Wellbeing	Lifelong Learning

STRATEGIC PLAN

Parks, Recreation, Library and Golf Department Metrics Defined and Connection to the City's Strategic Outcomes						
Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
6	# of virtual, in person, and phone interactions with patrons library	The Englewood Public Library interacts with patrons in a variety of ways, including in person, over the phone, and virtually through email or one of several applications.	This metric allows the City to better understand how members of the Englewood Public Library's staff interact with patrons. Data will be utilized to make decisions around how opportunities to interact with patrons may be improved.	PRLG	Community Wellbeing	Lifelong Learning
7	% of items of circulation and collection on a monthly basis	The Englewood Public Library maintains a diverse collection of materials including books, periodicals, and nontraditional items, as well as virtual resources. This metric allow	Tracking average circulation, and circulation across different categories, allows the Englewood Public Library to make decisions about circulation size and types of materials in the collection.	PRLG	Community Wellbeing	Lifelong Learning
8	# of outreach events conducted by library staff	Each year, the Englewood Public Library conducts numerous outreach events designed to engage members of the community and nongovernment organizations.	Measuring the number of outreach activities conducted by staff of the Englewood Public Library will assist the City in baselining the number of outreach events and make decisions about event topics, times, and locations. This metric will also allow the City to develop more complex metrics that will measure the effectiveness of these programs.	PRLG	Community Wellbeing	Lifelong Learning
9	# of free social passes given out	The Malley Center is one of two recreation centers run by the City of Englewood, and provides programming, ranging from classes to a fitness center to lunch for community members aged 55 and over. The social pass is a relatively new program, funded by the Malley Trust Fund, designed to increase the number of community members who participate in programming.	The City's Strategic Plan includes goals related to the development of a senior engagement plan and analysis of existing programs and initiatives designed for community members aged 55 and above. This metric allows the City to track participation in programs offered at the Malley Recreation Center.	PRLG	Community Wellbeing	Physical and Mental Health

STRATEGIC PLAN

Parks, Recreation, Library and Golf Department Metrics Defined and Connection to the City's Strategic Outcomes						
Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
10	# of junior passes (called 'child' pass 3-17yr)	The junior pass, otherwise called the "child pass," is a program specifically designed to engage young people in the sport of golf.	This metric helps to measure the success of outreach programs to the Englewood School District and other youth-oriented organizations in the City to increase youth participation at the Broken Tee Golf Course. This includes developing a relationship, including a golf tournament and use of the golf course for practice and events, with the Englewood High School Golf Team.	PRLG	Community Wellbeing	Physical and Mental Health
11	# of teens and tweens participating in programs	In 2022 into 2023, City staff worked to develop programs at the Englewood Recreation Center specifically for tweens, or young teenagers. The metric does not include rentals for youth sports or drop-ins.	As part of the development of the City's strategic plan, Council asked for the inclusion of programs and metrics designed to better engage young teenagers in programs designed specifically for their age group.	PRLG	Community Wellbeing	Physical and Mental Health
12	Monthly and annual registration numbers for Englewood Recreation Center and Malley Recreation Center	The City manages two recreation centers, the Englewood Recreation Center which is open to all community members, and the Malley Recreation Center which is open to community members ages 55 and above. This metric tracks both monthly and annual registration numbers.	Tracking registration numbers, year over year and month to month, allows the City to analyze trends related to participation and make business decisions utilizing this data.	PRLG	Community Wellbeing	Physical and Mental Health
13	# of unique visits to Pirate's Cove during the season (May-September)	Pirate's Cove is a waterpark owned and operated by the City of Englewood. This metric tracks the number of unique visits to the water park during its operating season, which goes from May through September.	This metric assists the City in moving towards its goal of providing community members with access to opportunities for physical and mental health. Pirate's Cove provides community members with an opportunity to recreate, be physically active, and engage with other members of the community.	PRLG	Community Wellbeing	Physical and Mental Health

STRATEGIC PLAN

Parks, Recreation, Library and Golf Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
14	Tee time utilization: rounds played compared to rounds available	Broken Tee is the City of Englewood's municipal golf course. This metric tracks the utilization of tee times, the main source of revenue from and access to the golf course.	This metric allows the City to better understand usability of the municipal golf course, which helps to understand how to maximize opportunities to increase revenue while offering opportunities for community members to recreate.	PRLG	Community Wellbeing	Physical and Mental Health
15	Permitting/programming of open space	The City of Englewood maintains 17 programmed parks which range in size and location and many of which are located in residential neighborhoods. This metric tracks how frequently permissible open space for events and sporting activities is utilized.	Understanding the permitting and use of programmable open space allows the City to better understand and make decisions to maximize revenue and opportunities for community members to utilize parks owned by the City.	PRLG	Community Wellbeing	Physical and Mental Health

Public Works Department Performance Metrics

Line No.	Public Works Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	Respond to all citizen complaints with an acknowledgement within two business days	Baseline		N/A		54%		N/A		TBD		TBD
2	Complete 80% of all work requests received from citizens within fifteen business days	80%		N/A	▼	78.6%		N/A		TBD		TBD

Public Works Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	Respond to all citizen complaints with an acknowledgement within two business days	This metric tracks the city's efficiency in responding to complaints filed by community members.	This data allows the city to measure the customer service that we are providing to members of our community.	Public Works	Infrastructure and Transportation	Effectively Manage Assets
2	Complete 80% of all work requests received from citizens within fifteen business days	This metric tracks the city's efficiency in responding to complaints filed by community members.	This data allows the city to measure the customer service that we are providing to members of our community.	Public Works	Infrastructure and Transportation	Effectively Manage Assets

STRATEGIC PLAN

Utilities Department Performance Metrics

Line No.	Utilities Department Metrics	Target or Baseline	▲	2021	▲	2022	▲	2023	▲	Forecast 2024	▲	Forecast 2025
1	Sewer Lines Jet-Flushed (Linear Foot (LF))	Baseline		N/A		N/A		50%		TBD		TBD
2	Hydrants Maintained	Baseline		N/A		N/A		33%		TBD		TBD
3	Valves Exercised	Baseline		N/A		N/A		4%		TBD		TBD

Utilities Department Metrics Defined and Connection to the City's Strategic Outcomes

Line No.	Metric	Metric Description	Why this Metric is Important	Department	Strategic Outcome	Goal
1	Sewer Lines Jet-Flushed (Linear Foot (LF))	This metric tracks the frequency with which sewer lines are jet flushed. Jet flushing utilizes specialized nozzles that create jets of pressurized water to cut through materials blocking pipes such as grease, dirt, sand, and roots.	This metric allows the City to track proactive maintenance activities to ensure sewer infrastructure is free from grease and debris, preventing sewer back-ups and improving system capacity.	Utilities	Infrastructure and Transportation	Water Infrastructure and Rights
2	Hydrants Maintained	This metric tracks the % of fire hydrants in the City that are checked for maintenance on a regular basis.	This metric assists the City in tracking preventative maintenance, with a goal that maintenance through prevention will decrease reactive issues.	Utilities	Infrastructure and Transportation	Water Infrastructure and Rights
3	Valves Exercised	This metric tracks the number of water valves being exercised or tested annually. The goal is to exercise each valve every three years.	This metric assists the City in tracking preventative maintenance, with a goal that maintenance through prevention will decrease reactive issues.	Utilities	Infrastructure and Transportation	Water Infrastructure and Rights

INTRODUCTION

Based upon conservative revenue estimates, the budget quantifies in dollars the many services and amenities provided to the citizens of Englewood. The City offers a full range of services, including police and fire protection, emergency medical services, construction and maintenance of streets, sidewalks and other infrastructure, library services and general government services. A variety of recreational resources are available in Englewood,

including thirteen parks (including a dog park), nine athletic fields, an award-winning recreation center, an affordable, redesigned and upgraded golf course, one of the most successful senior centers in the area, Pirates Cove, a family aquatic center offering a variety of water-based activities and the River Run Trailhead that provides recreational water activities on the South Platte River. The City provides safe and reliable drinking

water through extensive water supply, treatment and distribution infrastructure. The City also provides sewer collection and treatment services. Wastewater collected in the City is conveyed to the South Platte Renew, a wastewater treatment facility, which is a joint venture between the City of Englewood and the City of Littleton.

BUDGET ELEMENTS

Budget Summary

The budget provides a comprehensive financial plan of quality services and amenities for the Englewood community, based upon conservative revenue estimates.

Budget Challenges and Opportunities – The following items continue to impact the budgetary decisions made by both management staff and City Council:

- Sales and Use Tax represents approximately 65% of the General Fund's total sources of funds. This revenue source is volatile and tends to expand when the economy is growing and contracts as the economy slows.
- Property Tax is approximately 8-9% of the General Fund's sources of funds. Property values have been relatively stable over the last

ten years. Annual Property Tax collections have ranged from \$3-\$5 million over the last ten years. The General Fund's mill levy rate of 5.88 was last changed in 1992 (approximately 30 years ago).

- On average, department budgets are 70-80% personnel costs (wages and benefits). The personnel expenditure category is somewhat fixed unless Council and Citizens determine service levels and programs are not sustainable. The City provides its employees competitive market and performance based wages and health and dental insurance coverage. Small wage and benefit increases have a big impact on the budget.
- Pension contributions as determined by the investment performance of the plan and

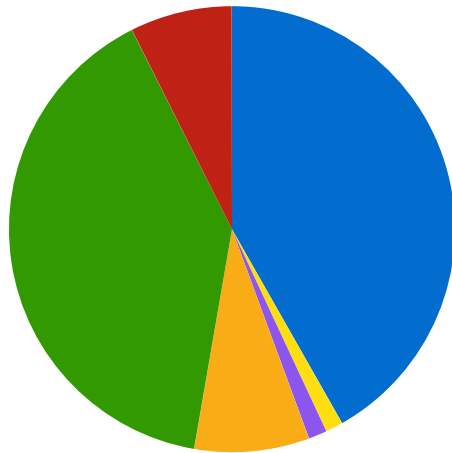
outside actuarial analysis, are non-discretionary expenditure with a significant budgetary impact.

- The unpredictable fluctuation of fuel and other energy costs over the past few years have had an impact on the operation and maintenance expenditure of the departments' budget.
- The delay of infrastructure projects is also looming. The City has been in "maintenance mode" for several years but eventually the replacement of major structures will need to be addressed in the budget.

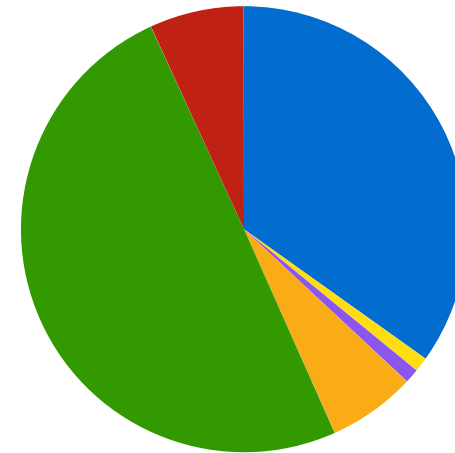
The following chart depicts the city's fund types in relation to each other in terms of financial sources and uses. The General Fund accounts for approximately 41.8% and 34.9% percent of the City's budgeted fund sources and uses respectively.







Sources and Uses of Funds Budget Summary Budget - All Fund Types

SOURCES OF FUNDS



USES OF FUNDS



FUND TYPES	Est Beginning Balance	Fund Sources	Fund Uses	Ending Balance	Sources %	Uses %
<u>GOVERNMENTAL FUNDS</u>						
 General Fund	\$ 23,298,610	\$ 69,671,342	\$ 74,978,376	\$ 17,991,576	41.8%	34.9%
 Special Revenue Funds	\$ 3,349,238	\$ 2,097,600	\$ 2,286,023	\$ 3,160,815	1.3%	1.1%
 Debt Service Funds	\$ 47,268	\$ 2,253,250	\$ 2,233,300	\$ 67,218	1.4%	1.0%
 Capital Projects Funds	\$ 6,707,159	\$ 13,877,157	\$ 13,715,634	\$ 6,868,682	8.3%	6.4%
<u>PROPRIETARY FUNDS</u>						
 Enterprise Funds	\$ 56,131,915	\$ 66,453,115	\$ 107,129,566	\$ 15,455,464	39.9%	49.8%
 Internal Service Funds	\$ 5,118,381	\$ 12,339,305	\$ 14,741,738	\$ 2,715,948	7.4%	6.9%
Totals	\$ 94,652,571	\$ 166,691,769	\$ 215,084,637	\$ 46,259,703	100.0%	100.0%

2024 Consolidated Budget Summary Sources and Uses By Fund

	Estimated Beginning Balance	Sources of Funds	Uses of Funds	Estimated Ending Balance	Reserves	Estimated Unappropriated Balance
Governmental Fund Types						
General Fund	23,298,610	69,671,342	74,978,376	17,991,576	13,711,465	4,280,111
Special Revenue Funds						
Conservation Trust Fund	353,616	420,000	523,328	250,288	—	250,288
Donors Fund	603,293	72,100	400,500	274,893	—	274,893
Malley Center Trust Fund	418,160	3,000	35,000	386,160	—	386,160
Parks & Recreation Trust Fund	126,626	2,500	15,000	114,126	—	114,126
Open Space Fund	1,847,543	1,600,000	1,312,195	2,135,348	—	2,135,348
Total Special Revenue Funds	3,349,238	2,097,600	2,286,023	3,160,815	—	3,160,815
Debt Service Fund						
Police HQ GO Bond	47,268	2,253,250	2,233,300	67,218	—	67,218
Total Debt Service Fund	47,268	2,253,250	2,233,300	67,218	—	67,218
Capital Projects Funds						
Public Improvement Fund	3,571,762	9,802,157	9,945,689	3,428,230	—	3,428,230
Capital Projects Fund	769,125	4,025,000	3,169,345	1,624,780	—	1,624,780
Police HQ Construction Fund	2,366,272	50,000	600,600	1,815,672	—	1,815,672
Total Capital Projects Funds	6,707,159	13,877,157	13,715,634	6,868,682	—	6,868,682
Total Governmental Funds	33,402,275	87,899,349	93,213,333	28,088,291	13,711,465	14,376,826

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2024 Consolidated Budget Summary Sources and Uses By Fund
Continued from Previous Page

	Estimated Beginning Balance	Sources of Funds	Uses of Funds	Estimated Ending Balance	Reserves	Estimated Unappropriated Balance
Proprietary Fund Types						
Enterprise Funds						
Water Fund	17,898,827	32,130,000	47,550,811	2,478,016	—	2,478,016
Sewer Fund	10,255,592	26,411,000	29,018,830	7,647,762	—	7,647,762
Stormwater Drainage Fund	24,557,387	3,637,000	26,142,435	2,051,952	—	2,051,952
Golf Course Fund	252,099	2,986,190	2,931,941	306,348	—	306,348
Concrete Utility Fund	2,121,959	1,148,600	1,192,549	2,078,010	—	2,078,010
Housing Rehabilitation Fund	1,046,051	140,325	293,000	893,376	—	893,376
Total Enterprise Funds	56,131,915	66,453,115	107,129,566	15,455,464	—	15,455,464
Internal Service Funds						
ServiCenter Fund	298,748	2,602,310	2,582,630	318,428	—	318,428
Capital Equipment Replacement Fund	2,912,188	1,070,591	2,466,534	1,516,245	—	1,516,245
Risk Management Fund	961,659	1,557,423	2,424,324	94,758	—	94,758
Employee Benefits Fund	945,786	7,108,981	7,268,250	786,517	—	786,517
Total Internal Service Funds	5,118,381	12,339,305	14,741,738	2,715,948	—	2,715,948
Total Proprietary Funds	61,250,296	78,792,420	121,871,304	18,171,412	—	18,171,412
Total All Funds	94,652,571	166,691,769	215,084,637	46,259,703	13,711,465	32,548,238

**Combined Summary Statement of
Revenues, Expenditures and Changes in Fund Balance**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Governmental Funds	Enterprise Funds	Internal Service Funds*	Total Proprietary Funds	Total All Funds
Estimated Beginning Funds Available	23,298,610	3,349,238	47,268	6,707,159	33,402,275	56,131,915	5,118,381	61,250,296	94,652,571
Sources of Funds									
Revenues									
Taxes	56,138,000	—	2,250,000	5,000,000	63,388,000	—	—	—	63,388,000
Licenses & Permits	1,539,800	—	—	—	1,539,800	49,000	—	49,000	1,588,800
Intergovernmental	1,359,578	1,961,000	—	210,000	3,530,578	115,000	—	115,000	3,645,578
Charges for Services	7,126,159	2,100	—	—	7,128,259	42,624,690	12,209,305	54,833,995	61,962,254
System Development Fees	—	—	—	—	—	1,480,000	—	1,480,000	1,480,000
Fines & Forfeitures	260,775	—	—	—	260,775	—	5,000	5,000	265,775
Net Investment Income	404,500	79,000	3,250	105,000	591,750	333,775	50,500	384,275	976,025
Other	2,700,918	55,500	—	—	2,756,418	350,650	74,500	425,150	3,181,568
Total Revenues	69,529,730	2,097,600	2,253,250	5,315,000	79,195,580	44,953,115	12,339,305	57,292,420	136,488,000
Other Financing Sources	141,612	—	—	8,562,157	8,703,769	21,500,000	—	21,500,000	30,203,769
Total Sources of Funds	69,671,342	2,097,600	2,253,250	13,877,157	87,899,349	66,453,115	12,339,305	78,792,420	166,691,769

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**Combined Summary Statement of
Revenues, Expenditures and Changes in Fund Balance
Continued from Previous Page**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Governmental Funds	Enterprise Funds	Internal Service Funds*	Total Proprietary Funds	Total All Funds
Expenditures									
General Government									
Legislation	267,369	—	—	—	267,369	—	—	—	267,369
Administration	1,921,994	—	—	—	1,921,994	—	—	—	1,921,994
City Attorney's Office	1,081,417	—	—	—	1,081,417	—	—	—	1,081,417
Municipal Court	1,559,137	—	—	—	1,559,137	—	—	—	1,559,137
Human Resources	965,896	—	—	—	965,896	—	9,692,574	9,692,574	10,658,470
Finance	2,299,173	80,000	—	—	2,379,173	—	—	—	2,379,173
Information Technology	5,288,993	—	—	1,397,000	6,685,993	—	—	—	6,685,993
Community Development	3,394,414	—	—	—	3,394,414	—	—	—	3,394,414
Communications	1,010,919	—	—	100,000	1,110,919	—	—	—	1,110,919
Police	27,610,810	60,000	—	600,600	28,271,410	—	—	—	28,271,410
Public Works	11,702,924	—	—	7,301,577	19,004,501	—	5,049,164	5,049,164	24,053,665
Parks, Recreation and Library Services	10,056,064	2,146,023	—	154,845	12,356,932	—	—	—	12,356,932
Debt Service	141,612	—	2,233,300	—	2,374,912	—	—	—	2,374,912
Contingency	2,735,497	—	—	—	2,735,497	—	—	—	2,735,497
Water Distribution System	—	—	—	—	—	47,550,811	—	47,550,811	47,550,811
Sewer Collection System	—	—	—	—	—	29,018,830	—	29,018,830	29,018,830
Stormwater Drainage System	—	—	—	—	—	26,142,435	—	26,142,435	26,142,435
Golf Course	—	—	—	—	—	2,931,941	—	2,931,941	2,931,941
Concrete Utility	—	—	—	—	—	1,192,549	—	1,192,549	1,192,549
Housing Rehabilitation	—	—	—	—	—	293,000	—	293,000	293,000
Total Expenditures	70,036,219	2,286,023	2,233,300	9,554,022	84,109,564	107,129,566	14,741,738	121,871,304	205,980,868
Other Financing Uses	4,942,157	—	—	4,161,612	9,103,769	—	—	—	9,103,769
Total Uses of Funds	74,978,376	2,286,023	2,233,300	13,715,634	93,213,333	107,129,566	14,741,738	121,871,304	215,084,637
Net Sources (Uses) of Funds	(5,307,034)	(188,423)	19,950	161,523	(5,313,984)	(40,676,451)	(2,402,433)	(43,078,884)	(48,392,868)
Estimated Ending Funds Available	17,991,576	3,160,815	67,218	6,868,682	28,088,291	15,455,464	2,715,948	18,171,412	46,259,703
Less Reserves / Restrictions:									
Emergency Reserve	2,100,000	—	—	—	2,100,000	—	—	—	2,100,000
Unrestricted Reserve	11,611,465	—	—	—	11,611,465	—	—	—	11,611,465
Estimated Unassigned Funds Available	4,280,111	3,160,815	67,218	6,868,682	14,376,826	15,455,464	2,715,948	18,171,412	32,548,238

*Expenditures are listed by the department responsible for the Internal Service Fund.

Five Year Combined Statement of Fund Sources and Uses By Fund Types

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Estimated Actual	2024 Adopted Budget
General Fund							
Beginning Fund Balance	20,418,184	22,130,856	24,935,936	17,043,293	19,240,667	24,157,870	23,298,610
Total Revenue	51,580,702	53,803,859	56,056,537	64,758,119	61,398,315	66,511,705	69,529,730
Other Financing Sources	123,599	127,014	184,839	284,122	137,817	287,817	141,612
Total Sources of Funds	51,704,301	53,930,873	56,241,376	65,042,241	61,536,132	66,799,522	69,671,342
Total Expenditure	46,891,629	51,084,218	53,154,254	57,532,022	62,127,613	64,483,963	70,436,220
Other Financing Uses	3,100,000	41,575	10,979,765	395,642	1,000,000	3,174,819	4,542,157
Total Uses of Funds	49,991,629	51,125,793	64,134,019	57,927,664	63,127,613	67,658,782	74,978,376
Net Sources (Uses) of Funds	1,712,672	2,805,080	(7,892,643)	7,114,577	(1,591,481)	(859,260)	(5,307,034)
Ending Fund Balance	22,130,856	24,935,936	17,043,293	24,157,870	17,649,186	23,298,610	17,991,576
Special Revenue Funds							
Beginning Fund Balance	4,889,726	5,658,895	5,727,711	6,084,020	2,427,746	5,817,419	3,349,238
Total Revenue	1,824,813	2,102,127	2,297,463	1,905,679	1,981,445	2,265,777	2,097,600
Other Financing Sources	—	—	—	—	—	—	—
Total Sources of Funds	1,824,813	2,102,127	2,297,463	1,905,679	1,981,445	2,265,777	2,097,600
Total Expenditure	1,055,644	2,033,311	1,265,207	2,172,280	2,573,730	4,733,958	2,286,023
Other Financing Uses	—	—	675,947	—	—	—	—
Total Uses of Funds	1,055,644	2,033,311	1,941,154	2,172,280	2,573,730	4,733,958	2,286,023
Net Sources (Uses) of Funds	769,169	68,816	356,309	(266,601)	(592,285)	(2,468,181)	(188,423)
Ending Fund Balance	5,658,895	5,727,711	6,084,020	5,817,419	1,835,461	3,349,238	3,160,815
Debt Service Funds							
Beginning Fund Balance	1,098,625	1,144,868	658,744	254,650	178,750	134,369	47,268
Total Revenue	3,369,453	2,836,639	2,909,506	3,195,789	2,752,500	2,784,119	2,253,250
Other Financing Sources	—	—	—	—	—	—	—
Total Sources of Funds	3,369,453	2,836,639	2,909,506	3,195,789	2,752,500	2,784,119	2,253,250
Total Expenditure	3,323,210	3,322,763	3,313,600	3,316,070	2,859,100	2,871,220	2,233,300
Other Financing Uses	—	—	—	—	—	—	—
Total Uses of Funds	3,323,210	3,322,763	3,313,600	3,316,070	2,859,100	2,871,220	2,233,300
Net Sources (Uses) of Funds	46,243	(486,124)	(404,094)	(120,281)	(106,600)	(87,101)	19,950
Ending Fund Balance	1,144,868	658,744	254,650	134,369	72,150	47,268	67,218

Five Year Combined Statement of Fund Sources and Uses By Fund Types

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Estimated Actual	2024 Adopted Budget
Capital Projects Funds							
Beginning Fund Balance	22,060,992	16,686,073	15,865,685	24,839,403	5,342,671	26,298,225	6,707,158
Total Revenue	4,990,714	5,130,508	6,918,561	10,800,541	8,055,000	6,560,001	5,315,000
Other Financing Sources	3,100,000	741,575	11,742,962	1,795,642	2,500,000	4,674,819	8,562,157
Total Sources of Funds	8,090,714	5,872,083	18,661,523	12,596,183	10,555,000	11,234,820	13,877,157
Total Expenditure	13,342,034	5,865,457	9,347,284	9,603,239	10,422,459	29,188,070	9,554,022
Other Financing Uses	123,599	827,014	340,521	1,534,122	1,637,817	1,637,817	4,161,612
Total Uses of Funds	13,465,633	6,692,471	9,687,805	11,137,361	12,060,276	30,825,887	13,715,634
Net Sources (Uses) of Funds	(5,374,919)	(820,388)	8,973,718	1,458,822	(1,505,276)	(19,591,067)	161,523
Ending Fund Balance	16,686,073	15,865,685	24,839,403	26,298,225	3,837,395	6,707,158	6,868,681
Total Governmental Funds							
Beginning Fund Balance	48,467,527	45,620,692	47,188,076	48,221,366	27,189,834	56,407,883	33,402,274
Total Revenue	61,765,682	63,873,133	68,182,067	80,660,128	74,187,260	78,121,602	79,195,580
Other Financing Sources	3,223,599	868,589	11,927,801	2,079,764	2,637,817	4,962,636	8,703,769
Total Sources of Funds	64,989,281	64,741,722	80,109,868	82,739,892	76,825,077	83,084,238	87,899,349
Total Expenditure	64,612,517	62,305,749	67,080,345	72,623,611	77,982,902	101,277,211	84,509,565
Other Financing Uses	3,223,599	868,589	11,996,233	1,929,764	2,637,817	4,812,636	8,703,769
Total Uses of Funds	67,836,116	63,174,338	79,076,578	74,553,375	80,620,719	106,089,847	93,213,333
Net Sources (Uses) of Funds	(2,846,835)	1,567,384	1,033,290	8,186,517	(3,795,642)	(23,005,609)	(5,313,984)
Ending Fund Balance	45,620,692	47,188,076	48,221,366	56,407,883	23,394,192	33,402,274	28,088,290

Five Year Combined Statement of Fund Sources and Uses By Fund Types

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Estimated Actual	2024 Adopted Budget
Enterprise Funds							
Beginning Fund Balance	25,469,829	28,776,421	32,639,702	46,645,244	51,305,569	63,029,145	56,131,914
Total Revenue	32,256,130	35,251,090	41,427,820	42,112,851	53,559,412	50,617,797	48,453,114
Other Financing Sources	2,607,833	—	10,035,718	26,031,000	1,350,000	1,350,000	18,000,000
Total Sources of Funds	34,863,963	35,251,090	51,463,538	68,143,851	54,909,412	51,967,797	66,453,114
Total Expenditure	31,557,371	31,387,809	37,437,746	51,728,950	79,331,220	58,865,028	107,129,565
Other Financing Uses	—	—	20,250	31,000	—	—	—
Total Uses of Funds	31,557,371	31,387,809	37,457,996	51,759,950	79,331,220	58,865,028	107,129,565
Net Sources (Uses) of Funds	3,306,592	3,863,281	14,005,542	16,383,901	(24,421,808)	(6,897,231)	(40,676,451)
Ending Fund Balance	28,776,421	32,639,702	46,645,244	63,029,145	26,883,761	56,131,914	15,455,463
Internal Service Funds							
Beginning Fund Balance	6,190,184	7,825,991	8,177,508	7,250,113	4,199,903	6,833,095	5,118,379
Total Revenue	10,715,708	9,680,078	10,069,108	10,389,460	12,241,491	12,347,957	12,339,309
Other Financing Sources	—	—	100,000	—	—	—	—
Total Sources of Funds	10,715,708	9,680,078	10,169,108	10,389,460	12,241,491	12,347,957	12,339,309
Total Expenditure	9,079,901	9,328,561	11,093,803	10,806,478	13,320,226	14,062,673	14,741,738
Other Financing Uses	—	—	102,700	—	—	—	—
Total Uses of Funds	9,079,901	9,328,561	11,196,503	10,806,478	13,320,226	14,062,673	14,741,738
Net Sources (Uses) of Funds	1,635,807	351,517	(1,027,395)	(417,018)	(1,078,735)	(1,714,716)	(2,402,429)
Ending Fund Balance	7,825,991	8,177,508	7,150,113	6,833,095	3,121,168	5,118,379	2,715,950

Five Year Combined Statement of Fund Sources and Uses By Fund Types

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Estimated Actual	2024 Adopted Budget
Total Proprietary Funds							
Beginning Fund Balance	31,660,013	36,602,412	40,817,210	53,895,357	55,505,472	69,862,240	61,250,293
Total Revenue	42,971,838	44,931,168	51,496,928	52,502,311	65,800,903	62,965,754	60,792,423
Other Financing Sources	2,607,833	—	10,135,718	26,031,000	1,350,000	1,350,000	18,000,000
Total Sources of Funds	45,579,671	44,931,168	61,632,646	78,533,311	67,150,903	64,315,754	78,792,423
Total Expenditure	40,637,272	40,716,370	48,531,549	62,535,428	92,651,446	72,927,701	121,871,303
Other Financing Uses	—	—	122,950	31,000	—	—	—
Total Uses of Funds	40,637,272	40,716,370	48,654,499	62,566,428	92,651,446	72,927,701	121,871,303
Net Sources (Uses) of Funds	4,942,399	4,214,798	12,978,147	15,966,883	(25,500,543)	(8,611,947)	(43,078,880)
Ending Fund Balance	36,602,412	40,817,210	53,795,357	69,862,240	30,004,929	61,250,293	18,171,413
Total All Funds							
Beginning Fund Balance	80,127,540	82,223,104	88,005,286	102,116,723	82,695,306	126,270,123	94,652,567
Total Revenue	104,737,520	108,804,301	119,678,995	133,162,439	139,988,163	141,087,356	139,988,003
Other Financing Sources	5,831,432	868,589	22,063,519	28,110,764	3,987,817	6,312,636	26,703,769
Total Sources of Funds	110,568,952	109,672,890	141,742,514	161,273,203	143,975,980	147,399,992	166,691,772
Total Expenditure	105,249,789	103,022,119	115,611,894	135,159,039	170,634,348	174,204,912	206,380,868
Other Financing Uses	3,223,599	868,589	12,119,183	1,960,764	2,637,817	4,812,636	8,703,769
Total Uses of Funds	108,473,388	103,890,708	127,731,077	137,119,803	173,272,165	179,017,548	215,084,636
Net Sources (Uses) of Funds	2,095,564	5,782,182	14,011,437	24,153,400	(29,296,185)	(31,617,556)	(48,392,864)
Ending Fund Balance	82,223,104	88,005,286	102,016,723	126,270,123	53,399,121	94,652,567	46,259,703

ECONOMIC OUTLOOK

COLORADO The 2024 forecast is taken from the *Colorado Business Economic Outlook 2024* prepared by the Business Research Division of the University of Colorado Leeds School of Business. According to the *Colorado Business Economic Outlook 2024* report, the state's Gross Domestic Product (GDP) increased 2.2% in 2022 (16th highest in the nation) and 1.5% in Q1 of 2023 (24th highest in the nation) year-over-year as compared to the simple average growth of 1.6% for the nation.

Potential economic risk factors impacting both Colorado and the nation include the following:

- **Inflation** - Although inflation has eased in 2023 it remains elevated. The Consumer Price Index (CPI) measures a basket of products ranging from gasoline to healthcare to groceries and rents which rose 3.2% in October 2023--down from the high of 9.1% in June 2022. Managing inflation continues to be the Federal Reserve Board's main priority.
- **Consumer Growth** - Although national consumer spending has been resilient in 2023, spending is slowing as indicated by a 0.1% retail sales decline in October, the first decline since March. Total household debt rose \$17.3 trillion in Q3 2023 driven by higher mortgage, credit card and student loan balances.
- **Worker Shortage** - The U.S. Chamber of Commerce Worker Shortage Index ratio represents the number of available workers for every job opening in the state.

A ratio above 1.0 indicates a surplus of available workers compared to job openings in the state. As of September 2023, Colorado had a Worker Shortage Index of 0.52, meaning that Colorado has 52 available workers for every 100 open jobs and ranks Colorado 31st in the nation.

- **Work from Home** - The work from home rate peaked at 37% in early 2021 according to the Census of Household Pulse Surveys and has dropped ever since to a COVID-19 pandemic low of less than 26% of U.S. households having at least one household member working from home at least one day per week. Even though the remote work trend appears to be decreasing, the demand for remote or hybrid jobs is higher than the number of positions available. Per the August 2023 LinkedIn data, 76% of Colorado Springs job postings offered remote or hybrid workplace opportunities.
- **Commercial Real Estate** - The employer shift (due in large part to the COVID-19 pandemic) to offer employees remote or hybrid work has had disruptive impacts on central business districts, commercial real estate occupancy and real estate valuations. According to CBRE, office vacancy rates were at a 30-year high in Q2 2023; however, the vacancy was concentrated to a minority of buildings. As loans are refinanced over the next few years, the risks remain due to higher vacancy levels, lower net operating

income, and lower valuations in a higher interest rate environment.

- **Student Loans** - As part of the debt ceiling package that Congress passed in June 2023, student loan repayments resumed in October 2023 after the pause that started in March 2020 for the eligible loans. Per the U.S. Department of Education, Colorado ranks 16th-highest among all states and 19th in total student loan debt with \$27.3 billion among 754,800 borrowers.
- **Artificial Intelligence (AI)** - The Colorado workforce like many other states may be impacted by the emergence of AI technologies such as ChatGPT. A report from a United Kingdom-based, e-commerce firm states that automation and AI pose a risk to a minimum of 387,900 Colorado jobs which will affect college degree jobs. Goldman Sachs economists believe that even though AI poses a risk to white-collar workers, AI will have a favorable impact on technological innovation, and in the long run will increase workforce productivity and spur employment growth.
- **Job Sharing** - Is where at least two individuals perform the duties and tasks of a single full-time equivalent job. Job sharing is becoming more prevalent in the past few years and companies are using it as a recruiting strategy to bring in and retain high talent. Some of the job sharing benefits which outweighs the costs include

healthy succession, job satisfaction and and work-life balance.

- **Housing** - Elevated mortgage interest rates continue to affect the national and statewide housing markets. In addition to higher mortgage interest rates, home prices and limited housing inventory are key indicators for a growing housing affordability crisis. The October 2023 Housing Affordability Index developed by the Colorado Association of Realtors, was at 41 down from 46 in October 2022, suggesting that statewide affordability is extremely low.
- **U.S. Fiscal Policy** - In 2023, Congress passed the Fiscal Responsibility Act which

will raise the debt ceiling through January 1, 2025 while also increasing limits on government spending and other policy changes. If the U.S. defaulted on its debt, the economy could fall into recession due to negative repercussions of consumer confidence, increased borrowing costs for businesses and homeowners, job losses, and decreased valuations in financial markets. Additionally, federal debt that was issued at very low interest rates is coming due and needs to be refinanced albeit at higher interest rates. Large projected federal budget deficits and the resulting issuance of U.S. Treasury securities are also putting upward

pressure on long-term interest rates which can negatively affect investments.

As illustrated in the chart below, the Colorado's labor market is expected to grow in 2024 (1.4% or 42,100 jobs) as compared to the estimated increase in 2023 (2.2% or 64,400 jobs). All sectors anticipate adding jobs in 2024 except for the following sectors: Construction, Manufacturing, Information and Financial Activities. The Professional and Business Sector will see the largest increase of 14,500 jobs or 34.4% of the 42,100 anticipated jobs growth in 2024.

2014-2024 Colorado Non-Agricultural Wage and Salary Employment (In Thousands)

Sector	2014	2015	2016	2017	2018	2019	2020	2021	Revised 2022a	Estimate 2023b	Forecast 2024c	Net + / -
Natural Resources and Mining	34.1	30.7	23.7	25.8	28.6	28.8	21.8	19.8	20.8	21.7	22.9	1.2
Construction	142.2	148.8	155.3	163.7	173.2	179.1	174.9	177.5	183.0	184.3	182.0	-2.3
Manufacturing	136.6	141.0	142.7	144.3	147.5	150.5	146.8	149.2	153.0	151.4	150.0	-1.4
Trade, Transportation & Utilities	432.7	445.7	453.9	461.3	470.4	477.9	469.3	486.5	503.2	508.2	513.5	5.3
Information	70.5	71.0	72.2	72.3	75.6	77.1	75.1	76.2	79.5	77.5	76.5	-1.0
Financial Activities	153.9	159.0	163.9	168.1	171.6	174.6	172.8	178.2	181.3	179.0	178.2	-0.8
Professional & Business Services	386.4	398.1	405.4	412.4	423.5	439.2	430.4	453.8	484.2	500.4	514.9	14.5
Education & Health Services	298.0	313.3	325.8	334.1	340.7	347.6	339.2	347.8	353.4	366.3	375.7	9.4
Leisure and Hospitality	300.4	312.8	323.6	333.2	339.7	345.4	272.0	305.6	338.3	351.0	356.0	5.0
Other Services	100.9	104.2	107.3	108.6	110.9	114.8	110.4	117.8	123.1	125.7	127.0	1.3
Government	407.9	416.5	428.1	436.7	445.6	455.1	440.2	438.5	452.8	471.5	482.4	10.9
Total Sectors ^{c d}	2,463.6	2,541.1	2,601.9	2,660.5	2,727.3	2,790.1	2,652.9	2,750.9	2,872.6	2,937.0	2,979.1	42.1
Year-Over-Year # Change		77.5	60.8	58.6	66.8	62.8	-137.2	98.0	121.7	64.4	42.1	
Year-Over-Year % Change		3.1%	2.4%	2.3%	2.5%	2.3%	-4.9%	3.7%	4.4%	2.2%	1.4%	

a Revised. b Estimated. c Forecast. d Due to rounding, the sum of the individual sectors may not equal the total. Note: Non-agricultural self-employed, unpaid family workers, and domestic are excluded from the total.

Sources: Colorado Department of Labor and Employment (CES Data) and Colorado Business Economic Outlook Committee.

As of July 2022, Colorado's population grew from 5.81 million to 5.84 million, ranking Colorado's size 21st in the nation. As compared to a year ago July 2021, Colorado's population grew by 27,710 or 0.5%. The growth rate is the slowest since the late-1980s. Births were 62,500 or up 500 from the prior year but lower than the peak of 70,700 in 2007. There were 49,700 as of July 2022 or 3,200 additional deaths since July 2021. Natural change (births minus deaths) was 12,800 or about 2,600 lower than last year. For the period July 2021 through July 2022, net migration grew by 14,924 individuals. Of this amount, international

migration accounted for 10,000 or 1% of the U.S. international migration total. The late-2022 refugee arrivals and international migrants will not count in the population estimates until 2023 since this influx occurred after July. Domestic migration is estimated at 4,924 and is similar to the 2021 data. Although the net migration of 14,924 is slightly higher than 2021 it is significantly lower than the 45,000 annual average experienced in the 2010s.

and is expected to increase to 3.4% in 2024. The labor force participation rate continues to hover around 69% in both 2023 and 2024.

The labor force participation rate is an estimate of an economy's active workforce. The formula is the number of people ages 16 and older who are employed or actively seeking employment, divided by the total non-institutionalized, civilian working-age population.

The chart below, Colorado Resident Labor Force 2014-2024, includes the Colorado unemployment rate estimated at 3.2% in 2023

Colorado Resident Labor Force, 2014–2024
(Not Seasonally Adjusted) (In Thousands)

Labor Force	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023a	2024b
Colorado Labor Force	2,800.7	2,825.8	2,894.2	2,963.8	3,054.3	3,105.6	3,089.0	3,158.1	3,200.6	3,248.6	3,294.1
Total Employment	2,661.1	2,720.0	2,803.5	2,886.0	2,961.4	3,022.8	2,880.2	2,986.2	3,103.5	3,143.9	3,181.6
Unemployed	139.6	105.8	90.7	77.8	92.9	82.8	208.8	171.9	97.1	104.7	112.5
Unemployment Rate	5.0 %	3.7 %	3.1 %	2.6 %	3.0 %	2.7 %	6.8 %	5.4 %	3.0 %	3.2 %	3.4 %
Labor Force Participation Rate	67.6 %	66.7 %	67.0 %	67.7 %	68.6 %	68.7 %	67.3 %	68.1 %	68.4 %	68.8 %	69.0 %

a Estimated. b Forecast.

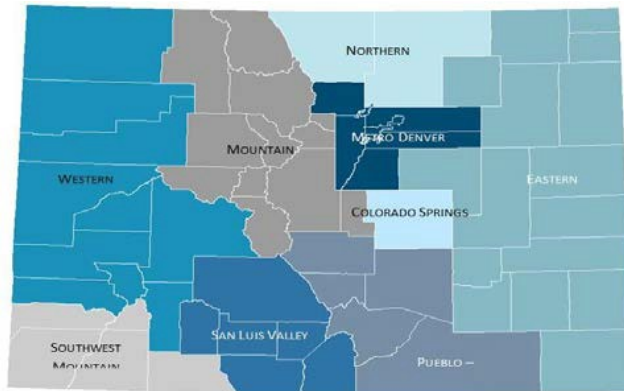
Source: Colorado Department of Labor and Employment (LAUS data) and Colorado Business Economic Outlook Committee.

The committee's summarized observations, as provided in the [Colorado Business Economic Outlook 2024](#), are as follows:

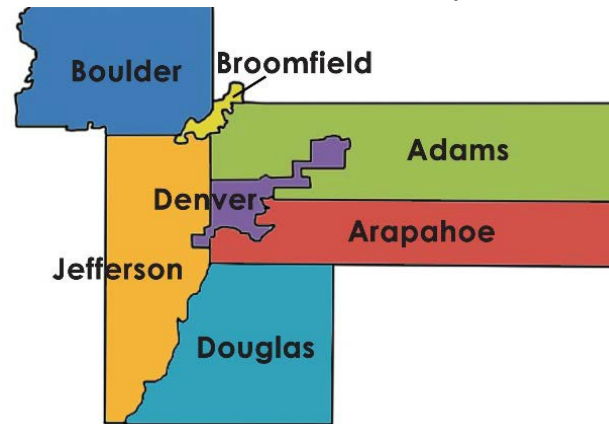
National and Colorado

- National real GDP grew an estimated 2.4% in 2023. U.S. real GDP is projected to grow 1.4% in 2024 as consumption slows—but remain resilient in the face of several headwinds.
- Personal consumption grew an estimated 2.2% in 2023. Personal consumption will moderate further to 1.4% in 2024 as headwinds dent the purchasing power of consumers.
- Rising interest rate policies were deployed to manage high inflation. The higher interest rates had a cooling effect on investment. The higher cost of borrowing is expected to slow residential and nonresidential fixed investment, while infrastructure investment is projected to grow.
- After the deficit increased to record levels in 2022, real net exports are projected to moderate in 2023 and 2024.
- Continued headwinds in 2023 include inflation, elevated interest rates, a shortage of workers, and slowing consumption.
- Employment growth in Colorado is projected in seven of the 11 major industries in 2024, with most growth coming from the services sectors.
- In 2024, Colorado is projected to add 61,600 people, according to the State Demography Office. Growth will come from net migration (40,000) and from the natural increase (21,500).

Colorado Economic Regions Map



Metro Denver Area Map



Metro Denver The 2023-2024 economic update for the seven-county Denver Metro Area (Adams, Arapahoe, Boulder, Broomfield, Denver, Douglas and Jefferson) is from the **September 2023 Economic & Revenue Forecast** report prepared by the Colorado Legislative Council (CLC). The CLC is

non-partisan and provides the economic research analysis for the Colorado General Assembly. Even after 11 interest rate increases (totaling 5.25%) by the Federal Reserve Board since March 2022 in order to cool inflationary price increases, Colorado is experiencing slower easing of inflationary

pressures as compared to the rest of the nation due in part to the fluctuations in energy and housing prices. Colorado's headline inflation or the total inflation in the economy peaked in early 2022 and is expected to be slightly higher than the

rest of the nation at 4.9 percent in 2023 and 3.2 percent in 2024.

The Colorado **labor market** like that of the nation is resilient; however, it is experiencing job losses in sectors vulnerable to interest rate increases such as finance, insurance, real estate, information and construction. Job growth in the metro Denver area is up 4.5 percent as compared to the same period a year ago and the following sectors have been affected: professional and business services and leisure and hospitality. As of June 2023, the metro Denver unemployment rate was 2.8 percent.

The 2023 Denver Metro Area **housing market** prices, in the first quarter, were up 3.5 percent as compared to levels experienced a year ago. Home

price increases have steadily slowed or reversed each quarter since the third quarter of last year. The number of single family homes available for sale in the Denver Metro Area was up 34.6 percent for the same month one year prior and home sales were down 18.5 percent. Also, during the first half of 2023, the Denver Metro Area residential construction activity grew. Permits for new single-family residential construction in the Metro Denver Area rose 38.9 percent year-to-date June 2023, and relative to the same period last year. The lack of affordability continues to hamper new residential construction. Denver Metro Area homebuyers are finding more affordable options in the suburban and exurban areas. Douglas, Arapahoe and Adams Counties are experiencing the highest levels of construction activity.

The **nonresidential construction market** in the metro Denver has slowed during the first half of 2023. High vacancy rates, in the Denver Metro Area, continues the downward pressure on new office space demand. Future nonresidential building is expected to shift from office space and brick-and-mortar retail establishments to favor development that supports e-commerce, such as warehousing space. In addition, rising costs and shortages of both labor and construction materials, combined with rising interest rates, will continue to restrain construction activity.

Metro Denver Region Economic Indicators
Adams, Arapahoe, Broomfield, Boulder, Denver, Douglas, & Jefferson Counties

Metro-Denver Economic Indicators	2019	2020	2021	2022	YTD 2023
Employment Growth /1	2.4%	-4.9%	3.9%	4.7%	1.0%
Denver-Aurora-Lakewood MSA	2.5%	-5.3%	3.5%	4.2%	1.7%
Boulder MSA	2.5%	7.0%	5.4%	2.9%	2.8%
Unemployment Rate /2	2.5%	7.0%	5.4%	2.9%	2.8%
Wages /3					
Average Weekly Wage Growth	5.2%	7.8%	6.5%	5.2%	NA
Level	\$1,328	\$1,431	\$1,524	\$1,603	NA
Housing Permit Growth /4					
Denver-Aurora-Lakewood Single-Family	-6.1%	1.5%	16.3%	-22.3%	-38.9%
Boulder Single-Family	-9.5%	-6.2%	-34.4%	42.7%	107.3%
Nonresidential Construction Growth /5					
Value of Projects	-10.9%	46.6%	-38.9%	-8.4%	-4.6%
Square Footage of Projects	-14.8%	-10.8%	-8.9%	50.0%	23.2%
Level (Thousands)	19,274	17,193	15,670	15,748	8,617

Metro-Denver Economic Indicators	2019	2020	2021	2022	YTD 2023
Number of Projects	-23.8%	-18.3%	-12.4%	-1.9%	11.0%
Level	946	773	677	664	373
Housing Market /6					
Average Sale Price-Single Family	2.7%	8.0%	19.9%	10.3%	-2.5%
Level (Thousands)	\$549	\$597	\$712	\$790	\$787
Inventory-Single Family	11.2%	-38.2%	-46.4%	102.3%	34.6%
Home Sales-Single Family	5.3%	7.8%	1.9%	-21.1%	-18.5%
Retail Sales Growth /7	8.9%	0.1%	17.4%	11.4%	2.5%

MSA = Metropolitan statistical area.

1/ U.S. Bureau of Labor Statistics, CES (establishment survey). Seasonally adjusted. Data through June 2023.

2/ U.S. Bureau of Labor Statistics, LAUS (household survey). Seasonally adjusted. Data through June 2023.

3/ U.S. Bureau of Labor Statistics, QCEW. Data through 2022Q4.

4/ U.S. Census. Growth in the number of residential building permits. Data through June 2023.

5/ F.W. Dodge. Data through June 2023.

6/ Colorado Association of Realtors. Data through July 2023.

7/ Colorado Department of Revenue. Data through May 2023.

Colorado Economic Indicators	2018	2019	2020	2021	2022	Legislative Council Staff		
						2023 Forecast	2024 Forecast	2025 Forecast
Population ¹ (Thousands, as of July 1)	5,697.2	5,758.5	5,773.7	5,811.3	5,839.9	5,895.4	5,956.1	6,016.9
Percent Change	1.4%	1.1%	0.3%	0.7%	0.5%	1.0%	1.0%	1.0%
Nonfarm Employment ² (Thousands)	2,727.3	2,790.1	2,652.7	2,750.9	2,864.9	2,927.9	2,966.0	2,998.6
Percent Change	2.5%	2.3%	-4.9%	3.7%	4.1%	2.2%	1.3%	1.1%
Unemployment Rate ²	3.0%	2.7%	6.8%	5.4%	3.0%	2.9%	3.1%	3.3%
Personal Income ³ (Millions)	\$331,851	\$356,341	\$378,051	\$410,948	\$433,128	\$455,218	\$481,621	\$505,220
Percent Change	7.3%	7.4%	6.1%	8.7%	5.4%	5.1%	5.8%	4.9%
Wage and Salary Income ³ (Millions)	\$170,808	\$182,958	\$187,611	\$205,271	\$226,853	\$239,330	\$252,732	\$267,896
Percent Change	6.1%	7.1%	2.5%	9.4%	10.5%	5.5%	5.6%	6.0%
Housing Permits ¹ (Thousands)	42.6	38.6	40.5	56.5	48.8	43.5	44.4	49.1
Percent Change	4.8%	-9.4%	4.9%	39.5%	-13.6%	-10.9%	2.1%	10.6%
Nonresidential Construction ⁴ (Millions)	\$8,151	\$5,161.5	\$5,600	\$5,682	\$6,710	\$6,374.5	\$6,546.6	\$6,664.5
Percent Change	32.5%	-36.7%	8.5%	1.5%	18.1%	-5.0%	2.7%	1.8%
Denver-Aurora-Lakewood Inflation ⁵	2.7%	1.9%	2.0%	3.5%	8.0%	4.9%	3.2%	2.7%

Colorado Legislative Council Colorado Economic Indicators Sources:

1/ U.S. Census Bureau. Residential housing permits are the number of new single and multi-family housing units permitted for building.

2/ U.S. Bureau of Labor Statistics.

3/ Bureau of Economic Analysis. Personal income and wages and salaries not adjusted for inflation.

4/ F.W. Dodge.

5/ U.S. Bureau of Labor Statistics. Inflation shown as year-over-year change in consumer price index.

Note: Legislative Council Staff has discontinued the Colorado retail trade forecast due to data limitations.

ENGLEWOOD The local economy hosts workers from surrounding communities as the number of jobs exceeds the resident workers. Additionally many residents commute through Englewood to jobs in the metro Denver area. The following table provides the top ten private industry employers and number of employees they employ:

Top Ten Private Sector Employers	
Business	# of Employees
1 Swedish Medical Center	1,909
2 Craig Hospital	982
3 Groove Toyota on Broadway	487
4 MCPN Clinics	465
5 Veolia Transportation Services Inc	317
6 Rolinc Staffing	252
7 Wal-Mart	248
8 Meadow Gold Dairies	224
9 Ouray Sportswear LLC	219
10 American Bottling Company	215

Englewood offers a balance of affordable housing options for those who prefer to rent versus own, and for working families, singles and couples.

Retail Sales and Use Tax is roughly sixty percent of total General Fund revenue. Retail Sales and Use taxes are the most significant (and volatile) revenue source for the city. Sales Tax is levied on the retail price of taxable items. Use tax is also levied on the item's retail price; however, use tax is due on the purchase (items used for personal or business purposes, not resold) that did not include the city/local sales tax, such as those made over the internet, by mail order, or by telephone. Retail and medical marijuana sales tax revenue are included in the city's retail sales tax revenue estimate. Retail marijuana sale transactions are subject to an additional 6.5% sales tax rate above the city/local 3.8% sales tax rate (10.3% total city/local sales tax rate). Meanwhile medical marijuana sale transactions are subject to the city/local 3.8% sale tax rate. Retail Sales and Use tax is calculated by multiplying the retail price of the taxable item by

the city/local Sales and Use tax rate of 3.8 percent. The 2023 year-to-date sales and use tax collections received through October is 6.5 percent more than the same period last year. Year-to-date sales and use tax collections through October 2023 was \$35,769,501, as compared to \$33,372,919, and \$29,130,542 for the same period in 2022 and 2021 respectively.

Building Permits for residential and non-residential construction projects are another economic indicator for the city. Building Permits issued for the year through October 2023 were 637 as compared to 675 and 767 issued for the same period in 2022 and 2021 respectively. The valuation for Building Permits issued YTD through October 2023 was approximately \$147.7 million as compared to the valuation of Building Permits issued for the same period in 2022 (\$195.4 million) and 2021 (\$138.9 million), respectively.

Budget Philosophy

The newly established budget philosophy was created to guide the development of the city budgets for the next few years. City staff will adhere to the following philosophy as they prepare and submit future budget proposals:

"Provide core services and meet strategic plan goals through the retention and recruitment of qualified and dedicated employees while supporting new programs that meet strategic plan goals in a cost effective manner with prioritizing piloting new initiatives to determine their viability".

Budget Guidelines

The 2024 initial budget assumptions and projections were discussed with City Council on

April 10, 2023. On April 24, 2023, staff discussed the preliminary capital needs at a joint session

with City Council and the following Board, Commission and Committee members: Planning

& Zoning Commission, Englewood Transportation Committee, Parks and Recreation Commission, Library Board, and Budget Advisory Committee. A Budget Workshop was held on June 26, 2023 in order for staff to discuss with City Council the departments major 2024 priorities/initiatives. On August 14, 2023, staff and City Council discussed and reviewed the draft 2024 Proposed Budget. City Council also provided staff direction regarding the proposed budget before it's printing and scheduled Public Hearing set for September 11, 2023.

In developing the 2024 Budget, Departments were requested to adhere to the following:

- Review the services and programs your department provides with Levels of Service in mind identifying total cost for varying levels of service.
- Consider cost of service items in 2023 that will not be repeated or carried forward into 2024 and include new cost of service items.
- A salary increase of 5.0% for all employee groups is included.
- Workers Compensation premiums have been entered as provided by Human Resources.
- Property and Casualty premiums have been entered as provided by Finance.
- Health insurance rates are anticipated to increase by 5.5% and changes provided by Human Resources.
- Transfer into the General Fund is limited to the Public Improvement Fund to finance capital lease payments.
- Transfers out of the General Fund is requested the amount of \$4.2 million and \$0.5 million to the Public Improvement Fund and the Conservation Trust Fund respectively for capital construction and acquisition use.
- Identify any new revenue sources available or charges/fees that may be increased without a TABOR (tax increases, etc.) vote.
- Review current fee structure and make adjustments as applicable.

GENERAL FUND

The 2024 estimated net change in fund balance forecasts a \$5.3 million reduction. This decrease includes a \$4.5 million transfer to the Public Improvement Fund for identified capital projects. Additionally, the change in fund balance is due to

\$0.6 million of one-time programmatic enhancements included in the General Fund operations budget. The creation of a structurally balanced budget is dependent on the guidance and direction of a revenue and funding strategy.

Staff and City Council continue to develop and work towards a funding plan that helps drive the direction of the city into the future. Cost containment alone as a strategy is simply not sustainable in the long-term.

Estimated Revenue

Before interfund transfers, General Fund revenues are projected at \$69,529,730 for 2024, an increase of 5.3% over the 2023 amended budget of \$66,511,706. Sales and use tax revenue, comprise approximately 65% of the General Fund revenues in 2024, are estimated at \$45,033,000 a 4.0% increase over the 2023 amended budget of \$43.3 million.

rate applied to marijuana sales will remain unchanged from at 10.3% in 2024 and the City/local tax rate for the sale of medical marijuana remains at 3.8%.

Other Revenue Budget Information

- The Property tax revenue estimate is anticipated to increase by approximately 23% or \$1.1 million and is projected at \$6,300,000 as compared to the 2023 amended budget of \$5,200,000. The 2023 appraisal valuation is based in part to property sales for the two

year period January 1, 2020 through June 30, 2022. The next bi-annual property appraisal carried out by the Arapahoe County Assessor's Office is scheduled for 2025 and is payable 2026 (for the period January 1, 2022 through June 30, 2024). The residential assessment rate was changed in 2023 by the Colorado Senate Bill (SB22-238) from 6.95% to 6.765% in 2023 effective January 1, 2024 for the majority of single family residences. Senate Bill 22-238 also reduced the residential

assessment rate for Multi-Family residential property to 6.765% from 6.8% for collection in 2024.

- The estimated Englewood McLellan Reservoir Foundation (EMRF) net tenant rental income in 2024 and 2023 is \$1.9 million and \$1.8 million respectively.

Expenditure Appropriations

The 2024 budget expenditure of \$70,036,219, represents a 8.0% increase over the 2022 amended budget of \$64,133,963. The expenditure amount provides for additional positions, salary and benefit increases, pension contributions and anticipated increases in fuel/energy costs.

Also included in this amount is \$2.7 million for contingencies due to the potential market results of the 2022 Compensation/Classification Study (to be completed early 2023), for leave payout to employees separating from the City or fir unforeseen/unplanned event(s) and for other

programs centralized from the department budgets to the contingency account such as Interns Program, Tuition Reimbursement and for the annual leave employee cash payout election.

Net Transfers

The General Fund plans to Transfers-Out from the General Fund the net amount detailed below.

General Fund Net Transfers-Out Amount	
Public Improvement Fund	\$(4,542,157)
Transfer In from PIF	\$ 141,612
EDDA Sales Tax for Special Districts	\$(400,000)
Net Transfer In (Out)	<u>\$(4,800,545)</u>

- The inter-fund transfer from the Public Improvement Fund to the General Fund is \$141,612. This amount represents the annual lease payment for the Selbe property (\$15,000), and debt service payment for the Qualified Energy Conservation Bonds (\$126,612).
- City Council is asked to consider a transfer of \$4.2 million transfer from the General Fund unassigned fund balance to the Public Improvement Fund for identified capital projects.

- The Parks, Recreation, Library and Golf Department plans to use the remaining Metropolitan Football Stadium District Broncos Team Sale Proceeds (\$320K) to fund the replacement of the Belleview Farm Train. Staff is requesting the transfer of these funds from the General Fund Restricted Fund Balance to the Conservation Trust Fund. The city receive \$1.1M in September 2022 and the funds were earmarked for Youth Programs.

The following information is for net transfer-out from the General Fund:

Estimated Fund Balance and Unrestricted Reserve

Through extensive staff and Council review and input, various cost reduction measures, revenue increases, and one- time inter-fund transfers, the 2024 estimated fund balance is in compliance with the City’s fund balance policy. The fund balance reserve policy sets aside an unrestricted reserve that falls within a range of 12% to 21.4% of operating revenues or expenditures whichever is more predictable. The 2024 unrestricted

reserve is 16.7% or \$11.6M of estimated operating revenues.

The General Fund's 2023 estimated \$18M fund balance is made up of two components, reserves and an unassigned amount available for City Council appropriation.

- **Fund Balance Reserves** – The General Fund reserves as follows total \$13.7M.

- * **Reserve for TABOR Emergency** – Emergency reserves have been provided for as required by Article X, Section 20 of the Constitution of the State of Colorado. The amount set aside for 2024 is \$2.1M.
- * **Unrestricted Reserve** – The unrestricted reserve is estimated at \$11.6M or 16.7% of operating revenues. The Unrestricted

Reserve is also available for City Council appropriation.

- **Fund Balance Unassigned** – The estimated 2024 General Fund unassigned fund balance is \$4.2M.

General Fund Department Highlights

The following highlights department enhancement changes for 2024:

- **Legislation** – The budget provides for no new programs/services.
- **City Manager's Office** - The budget includes \$15K for the Sustainability Program. The following pilot projects are planned in 2024 in order to determine their viability: the addition of Management Fellow Program (\$96K) and the creation of Affinity Groups (\$5K). ARPA funding for the Tri-Cities Action Plan Projects is also incorporated in the proposed budget (\$246K).
- **City Clerk's Office** - The proposed budget includes funds for anticipated increased election costs (\$10K), and converting a part-time Customer Experience Assistant to full-time to assist with the rise in volume of passport application processing (\$63K).
- **City Attorney's Office** – The budget consists of no new programs; however, the repurposing of positions and the reorganization of duties with the addition Risk Management duties has shifted 0.5 FTE to the Risk Management Fund.
- **Communications** – The budget contains no new programs or services but does include the the addition of a Graphic Designer/

Copywriter position (1 FTE) which is paid in part to the reduction of contractual services (\$116K). The Neighborhood Grants Program budget has increased funding (\$5K).

- **Municipal Court** - Colorado House Bill 2023-1182 is an unfunded mandate that requires the court to provide remote public access to court proceedings. The proposed budget appears to sufficient to implement this state mandate.
- **Finance** – The budget provides for consulting services to assist with the yearend financial audit process; sales and use tax audit and licensing compliance (\$50K). Additional funding is also included for employee training and professional development (\$24K).
- **Human Resources** – The proposed budget includes the implementation of two software systems. The HR and IT Department staff will partner to implement Salary.com (\$19K) and the HRIS Workforce Management System (\$222K). To better reflect the cost allocation of job duties, the HR Director position is costed 80% to the General Fund and 20% to the Employees Benefits Fund.
- **Information Technology** - The proposed budget includes new and existing software maintenance contracts that the IT staff will manage (\$107K). The budget provides for additional phone and internet costs (\$68K) and for domain migration contracted services (\$64K). Additional a Network Engineer Position will be equally shared with Utilities and funded 50% by the Water Fund (\$136K).
- **Community Development** – The budget includes funds to update the comprehensive plan (\$10K), the Catalytic Site Analysis (\$25K)

and the Trolley operation study that will incorporate the Arapahoe County Transportation study (\$12K).

- **Public Works** – The budget plans to fund a Traffic Engineer Program Manager position (1 FTE) and reduce the contract that incorporates these services (\$168K). Staff will work with IT staff and implement the Cartegraph software (\$30K) and develop a parking management plan (\$50K).
- **Police** – The budget includes enhancements for the Crime Prevention and Community Relations programs (\$10K) and clothing and equipment for staff (\$20K).
- **Parks Recreation, Library and Golf** – The budget incorporates the following: converting 4 part-time positions into 2 full-time positions (\$36K); a Parks Technician position (1 FTE) dedicated to open space maintenance and funded through the Open Space Fund (\$73K); and funding for implementing the Plymouth Rocket software for the Library programs. (\$1K).

The Budget consists of minimal impacts to existing programs and services due in part to inflationary price increases. The Budget provides for a 5% salary and wage increase for all employee groups, a 5.5% increase in medical premiums and no increase to dental premiums, pension contributions increases based on actuarial studies, also increases to property, liability and workers' compensation insurance, and anticipated fuel and energy rate increases affecting operating and maintenance costs.

SPECIAL REVENUE FUNDS

- The Conservation Trust Fund will provide funding for parks, recreation and open space projects estimated at \$523 thousand in 2024.
 - Donors Fund will fund several programs and projects from various donor contributions.
 - The Parks and Recreation Trust Fund's budget funds donor specified park and recreation projects.
 - The Malley Center Trust Fund includes financing for programs and projects that benefit the Malley Senior Recreation Center.
 - The Open Space Fund consists of funding for several parks and open space projects and one full-time park maintenance and part-time temporary positions with an estimated amount of \$1.2 million.
-

DEBT SERVICE FUNDS

- The Police Headquarters General Obligation Bond Fund will provide the debt service for the construction of a new Police Headquarters Building as authorized by the Englewood voters in 2016. The debt service payment for both principal and interest totals \$2.3 million. The 2023 property tax mill levy assessment collected in 2024 is 2.100 mills. This debt is scheduled to retire in 2036.
-

CAPITAL PROJECTS FUNDS

- The Public Improvement Fund (PIF) receives its funding from three major sources: Vehicle Use Tax, Building Use Tax and Arapahoe County Road and Bridge Tax. Staff is requesting a \$4.2 million transfer from the General Fund Unassigned Fund Balance and \$320K from the General Fund Restricted Metropolitan Football Stadium District Tax Refund in order to finance \$9.0 million of 2024 capital requests. The PIF budget is estimated to provide funding of \$6.0 million for essential infrastructure maintenance projects and equipment. Additionally, the PIF will transfer \$141,612 to the General Fund for current capital lease obligations and \$4.0 million to the Capital Projects Fund for identified general government projects.
 - The Capital Projects Fund receives its funding from transfers from either the General Fund or the PIF. In addition, capital grants from the federal or state governments are used to fund projects designated in this fund. The Capital Projects Fund budget will finance projects totaling \$3.2 million from a \$4.0 million transfer from the Public Improvement Fund.
 - The Police Headquarters Construction Fund accounts for the costs to build the new Police Headquarters facility and the purchase of law enforcement-related equipment financed with General Obligation Bonds issued in 2017. The Police Department's open house and tour of the new headquarter facility was held on April 11, 2019. The 2024 proposed budget of \$600K includes funding for one-time spend for operating equipment. The 2023 and 2024 expenditure amounts are high level estimates based on the current construction and safety equipment acquisition schedules the actual spend may vary from the proposed budget estimate.
-

ENTERPRISE FUNDS

- The Utility Department prepares the operations and capital budgets for the Water and Sewer Funds. The Public Works Department utility develops the operations and capital budgets for the Stormwater Drainage Fund. Each department has included in each of their budgets estimates for asset and infrastructure updates and replacements, and rate and fee increases for such improvements.
 - The Water Fund's 2024 budget incorporates a 4.5% rate increase while leaving the Capital Investment Fee at \$16 per month. Also planned is a 3.93% rate increase for water line connections. These rate and fee rises are consistent with the long-term financial planning conducted in 2020 to support the water system capital investments and operational upgrades necessary to improve the City's water system.
 - The 2024 Sewer Fund budget incorporates a 4.5% rate increase to inside and outside city rates as was anticipated in the long-term financial planning conducted in 2021. Also a 3.93% rate increase is planned for sewer line connections. These rate rises support capital investment at the South Platte Renew facility and within the City's Sewer collection system.
 - The Storm Water Drainage Fund monthly rate increase by 7.2% or \$1.38 (from \$19.25 to \$20.63) per residential bills and \$0.051 per square footage of impervious surface for commercial customer accounts.
 - The Concrete Utility Fund includes no rate increases in its 2024 budget.
 - The Golf Course Fund's 2024 budget provides for increases to green fees, cart fees, driving range fees and the merchandise sales prices at Broken Tee, generating approximately \$169K.
 - The Housing Rehabilitation Fund's budget includes revenue and expenses associated with the housing rehabilitation and loan servicing programs.
-

INTERNAL SERVICE FUNDS

- The fleet size and usage is monitored on a regular basis and is adjusted to meet the City's need. The ongoing assessment of the City's fleet inventory is expected to result in cost savings of acquiring and maintaining the City's "rolling stock." Both the Servicer and Capital Equipment Replacement Funds have budgets based on modest increases over 2023 levels for anticipated increases in salary and wages, benefits and energy/fuel costs.
- City staff continues to find ways to negotiate lower insurance premiums for employee benefits as well as for City property. The Employee Benefits Fund's budget provides for a 5.5% increase in medical health and no increase in dental insurance premiums for 2024 as compared to premiums budgeted in 2023.
- Risk Management Fund accounts for the property and casualty insurance and workers compensation insurance premiums. Modest increases are anticipated.

City Council and staff believe that the proposed 2024 budget provides a comprehensive financial plan providing quality services and amenities to the community, based on conservative revenue and expenditure estimates.

Economic Development Strategic Plan

In 2022, city council adopted, by Resolution, the Economic Development Strategic Plan. The Plan identifies and articulates economic development policies and guides the allocation of economic development resources over the next eight to ten years. It also recommends roles for the city and its economic development partner organizations to implement the recommended strategies. In the spring of 2023, the City of Englewood was recognized with the Downtown Excellence Award for its 2022 City of Englewood Economic Development Strategic Plan. This award marks the second year in a row that Englewood's Economic Development Program has been recognized by DCI. In 2022, the city achieved the award for Best Pandemic Response for Business + Community.

COVID-19 Business Recovery and Assistance Grants

The response to the global pandemic became the focus of the city's economic development program from March, 2020 to mid-2022. Within three business days of the Governor's March 2020 Public Health Order to close/restrict business operations, the City of Englewood re-focused its economic development resources to provide COVID-19 relief to its small businesses. The Englewood City Council committed \$200,000 from the city budget to support COVID-19 business recovery initiatives. Funds were augmented by CARES Act resources in the amount of an additional \$1 million. The project supported existing businesses that experienced immediate revenue impacts. The purpose of the project was to provide immediate financial assistance to businesses that were impacted by the

unprecedented impacts of the pandemic. The goal was to prevent wide-spread permanent business closures. In total, over 500 grants were provided to Englewood businesses at a total investment of approximately \$1.3 million. The city also partnered with Arapahoe Community College and the Greater Englewood Chamber of Commerce to offer career building skills for local residents who were displaced from their jobs due to the pandemic.

Englewood Economic Development

In 2017, Englewood's economic development efforts were reoriented to offer a more approachable, user-friendly experience for current businesses, as well as employers and businesses that may consider an Englewood location in the future. It is based on specific, varied and measurable programs and partnerships that can be easily interpreted by all users. The elements of the economic development program include:

Primary Employer Incentives

This program includes rebates of use taxes or permit fees associated with the build-out of space to accommodate primary employers. A primary employer is one that derives most of its income from beyond Englewood, thereby bringing in new dollars to circulate within the local economy. The program enables staff approval of this incentive up to \$25,000 with city council approval required for larger amounts. Each level of incentive is tied to a minimum number of jobs that should be created, a wage level above Englewood's median

wage, and the employer should strive to hire Englewood residents for the new jobs.

Business Initiation Grant (BIG)

The Business Initiation Grant (BIG) is intended to enable start-up businesses to receive a "leg-up" at the most critical time for the business. Grant funding can be used by the business for any legitimate purpose to assist their efforts to get started (marketing, advertising, equipment, etc.). Maximum grant awards of \$5,000 will be provided to the business following the completion of a business training program offered by one of Englewood's partner economic development agencies.

Business Acceleration Grant (BAG)

The Business Acceleration Grant (BAG) is intended to enable businesses that have been established in Englewood at least two years to receive grant funding to expand or improve their operations. A maximum grant of \$10,000 may be awarded following a review of a business plan that will forecast the impact of expansion or improvement efforts.

Englewood Focused Business Training Programs

Englewood created a partnership (through an intergovernmental agreement) with the Aurora South Metro Small Business Development Center (SBDC) to provide business training programs and individual business consulting in Englewood for Englewood businesses. The program also has programming concepts from the U.S. Small Business Administration and partnerships with

the Greater Englewood Chamber of Commerce and Arapahoe/Douglas Works.

Made in Englewood Event Grant

In 2023, Englewood launched a grant to support local makers who participate in national and regional events to promote and sell their Englewood-made products outside of the city. The maximum \$500 grant is intended to reimburse an Englewood business for event related expenses to promote and sells goods made in Englewood.

Small Business Training Grants (Program Scholarships)

For business entrepreneurs who want to grow their capacity and potential for success in

Englewood, the program offers scholarships with a maximum amount of \$500 to attend a training course offered by one of the program’s partners.

South Metro Enterprise Zone

The enterprise zone encompasses all of Englewood and the benefits of a business locating within the zone are enumerated in the online and print versions of the Englewood Business Resource Guide.

Commercial/Industrial Site Selection

The economic development program subscribes to a site selection service to provide comprehensive “site tours” of available properties to employers and businesses interested in locating in Englewood. Site tour reports can be

generated by staff or directly by visitors to the economic development webpage.

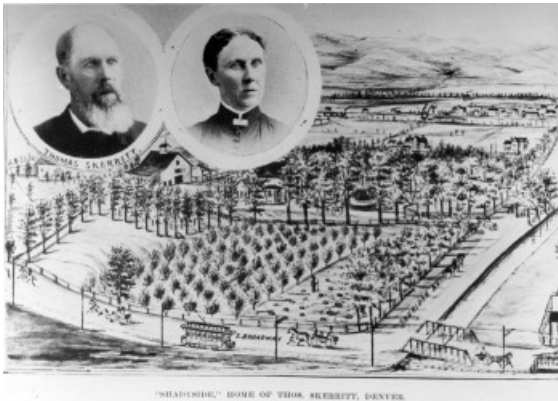
Englewood Business Resource Guide and Community Profile

A comprehensive Englewood Business Resource Guide is available in web-based and hard copy formats. The guide provides all of the information necessary for a business idea to be researched, started and operated within the City of Englewood. Community Development also updated the Englewood Economic Profile in 2020 to include area demographics, workforce data, consumer spending data and other key business and community demographic information. The guide and profile will be updated in 2023.

HISTORIC OVERVIEW

Englewood's beginnings are traced to gold. In the mid-1800s, prospectors on their way to California stopped in Colorado to pan at the confluence of Cherry Creek and the South Platte River and triggered the beginning of the "Pikes Peak or Bust" gold rush of 1859.

The discovery of gold brought settlers to the area. In 1860, an Irish immigrant named Thomas Skerritt laid claim to a 640 acre homestead that encompassed most of present-day Englewood and is referred to as the "Father of Englewood." Thomas Skerritt plowed the first road south of Denver called Broadway in 1864.



The fertile river valley was a perfect place for early homesteaders to plant fruit trees and other crops. The first woman homesteader, Hannah Higgins, filed a land patent on 40 acres in the area in 1868, and in the early 1870s, Jacob C. Jones purchased 80 acres from Tom Skerritt. Much of the early homesteaded land was eventually sold off to new arrivals and land speculators. Gradually, small settlements such as Petersburg, Cherrelyn, and Orchard Place sprang up to offer basic services to the residents. The first telephone

in the Englewood area (1879) was a toll phone. The community remained a rural area into the late 1800s.

By 1880, urban growth began. Denver roads were extended south and street blocks were laid out. In the 1890s a rail line served five different rail systems. The Cherrelyn Horsecar began operating as the only gravity-powered streetcar in existence at that time.



The community developed a saucy reputation in the late 1800s when gamblers built saloons and roadhouses along South Broadway in the area known as Orchard Place. The community was comprised of seven saloons, a grocery store, and two sporting houses.

In 1903, there was a movement to clean up Orchard Place. A group of pioneer ladies began a campaign to make the community safer and more desirable by forming a City and a government. The plan consolidated the settlements of Orchard Place, Cherrelyn, and the adjoining territory south of Yale and east of the railroads, covering a total area of six square miles. On May 13, 1903, citizens voted 169 to 40 in favor of incorporation. Since the area was known for its abundance of trees,

the new town was named Englewood, which means "wooded nook."

The Council-Manager form of government was adopted in 1952.

Over the years, Englewood has hosted a variety of business and industry, including an amusement park, a film company and the airplane manufacturer that produced the Eaglerock biplane. The city's economy continues its reliance on the retail, industrial, manufacturing, healthcare and service sectors.

On March 7, 1968, Cinderella City, the largest shopping mall west of the Mississippi (at the time) opened for business in Englewood. Although the mall closed in 1997, CityCenter Englewood, built on the old Cinderella City site, is a residential and commercial mixed-use, transit-oriented development.



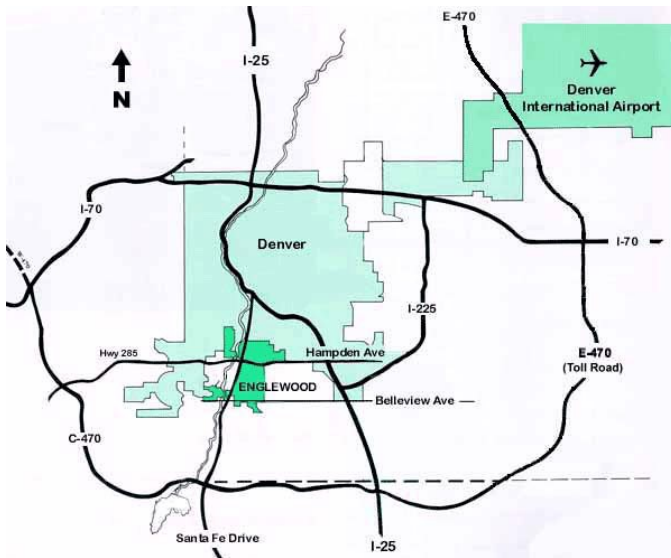
In 2000, CityCenter Englewood became the new home of the Englewood Civic Center, the location of the City's administrative offices, Municipal

Court and Library. That same year, the Regional Transportation District (RTD) light rail opened along South Santa Fe Drive corridor the

"Englewood Station" as one of the stops also located at CityCenter Englewood



CITY PROFILE



Located on the southern border of Denver, Colorado's capital city, Englewood is approximately seven square miles and home to approximately 34,000 residents and has issued approximately 4,500 active business licenses.

Due to easy access to two light rail train stations and the state and interstate highway system, Englewood's location offers short and convenient commutes to destinations within the Denver Metro Area and the rocky mountain range. The mixed housing and retail environment encourages a pedestrian-friendly community. The City's economy is comprised of retail, industrial, manufacturing, healthcare and service sectors.

Englewood is said to have "small town" feel with the conveniences of big city amenities. Recreational resources are accessible and

include thirteen parks (with one dog park), nine athletic fields, an award-winning recreation center, a popular golf course, and one of the most successful senior centers in the region. Pirates Cove, a family aquatic center offers a variety of aquatic activities.

In addition to recreational opportunities, the City provides a full range of services, including police protection, construction and maintenance of streets and other infrastructure, library services and general government services. The City operates and maintains its own water treatment plant and distribution system, maintains a wastewater collection system and manages a jointly held wastewater treatment plant with the City of Littleton, a neighboring city to the south. Effective June 1, 2015, Englewood contracts with Denver to provide fire suppression and emergency medical services.

The City of Englewood is a municipal corporation with a Council-Manager form of government. Members of the seven member council are elected to staggered four year terms with term limits of three consecutive terms. The Mayor and Mayor Pro-Tem are selected from among the Council members.

Several boards and commissions, made up of council members, residents, local businesspeople, and others who are interested in their community, provide advisory support to City Council and staff in matters affecting the City. Members are interviewed and appointed by City Council, and provide guidance for many of Englewood's programs and services. In November

2010 the citizens voted to limit to three terms a citizen may serve on an appointed board or commission.

The Englewood School District operates and maintains several educational facilities throughout the City: Early Childhood (2), Elementary (5), Alternative Middle School (1), combined Middle and High School (1) and Alternative High School (1).

Englewood residents have direct light rail access to two college campuses. To the south, Arapahoe Community College offers comprehensive courses leading to both the Associate of Arts and the Associates of Science degrees. To the north, the Auraria campus is home to one community college and two colleges/universities: the Community College of Denver, the University of Colorado at Denver, and Metropolitan State University of Denver. Other four year colleges/universities in the Denver Metro area include: University of Colorado (Boulder), University of Colorado Anschutz Medical Campus (Aurora), Colorado State University (Fort Collins), University of Northern Colorado (Greeley), Colorado School of Mines (Golden), Regis University (Denver) and University of Denver.



Englewood At A Glance

Year of Incorporation	1903
Year Council - Manager form of Government Adopted	1952
Elevation above sea level	5,371 feet (1,637 meters)
City Area	6.56 square miles (16.9903 square kilometers)
County	Arapahoe
Population (2020)	34,840
Households (2020)	15,800
Median Household Income (in 2020dollars)	\$66,399
Number of Employees	20,500
Municipal Court	1
Municipal Library	1
Police Station	1
Fire Stations (Acoma and Jefferson-Services by Denver Fire Department Contract)	2
Parks and Recreation Facilities	
Broken Tee Golf Course (18-Hole, 9-Hole, Par 3 and Driving Range)	1
Englewood Recreation Center (includes one in-door swimming pool)	1
Malley Senior Recreation Center	1
Pirates Cove Aquatic Park (includes one out-door swimming pool)	1
Parks (includes one Dog Park)	13
Public Works	
Miles of Streets	121.63
Miles of Alleys	39.5
Number of Bridges	14
Water Distribution	
Miles of Water Distribution Mains	166
Inside City Water Fee - first 400,000 gallons	\$3.91 per 1000 gallons
Inside City Water Fee - over 400,000 gallons	\$2.42 per 1000 gallons
Outside City Water Fee - first 400,000 gallons	\$5.48 per 1000 gallons
Outside City Water Fee - over 400,000 gallons	\$3.39 per 1000 gallons

Englewood At A Glance

Wastewater Collection	
Miles of Sanitary Sewer Collection Mains	80
Sewer Treatment Charge-Inside City	\$2.88 per 1000 gallons
Collection System Charge-Inside City	\$0.87 per 1000 gallons
Sewer Treatment Charge-Outside City	\$4.38 per 1000 gallons
Stormwater Drainage Maintenance Fee	
Residential monthly rate	\$20.63
Commercial monthly rate per square foot of impervious area	\$0.017
Concrete Utility Sidewalk/Curb/Gutter Concrete Maintenance Fee	
Annual Rate per square foot of curb, gutter and sidewalk along a public street of the adjacent property owner	\$0.1600

2023 Property Tax Mill Levy (Payable in 2024)

City of Englewood	
Operations Basic Rate- General Fund	5.880
Recreation GO Bonds-Debt Service Fund	0.000
Police Bldg GO Bonds-Debt Service Fund	2.100
City of Englewood Mill Levy Total	7.980
Arapahoe County*	13.750
Urban Drainage & Flood Control District*	1.000
Subtotal Mill Levy for all residents	22.730
Valley Sanitation District*	2.865
Englewood School District No. 1*	49.075
Sheridan School District No. 2*	43.481
Littleton School District No. 6*	67.061
Cherry Creek School District No. 5*	49.863

Sales and Use Tax Rate Composition

City of Englewood	
City	3.80 %
State	2.90 %
Regional Transportation District	1.00 %
Scientific & Cultural Facilities District	0.10 %
Arapahoe County Open Space	0.25 %
Total Sales and Use Tax Rate	8.05 %

* 2022 Mill Levy collected in 2023 is the latest figure available at the time of publication. The districts overlap the City's geographic boundaries. The rates for the various districts apply to the property located within that district's geographic boundaries. **Source: Arapahoe County**

Englewood At A Glance

Example of the Annual Property Tax Calculation

PLEASE NOTE: The below illustrative example is for property taxes payable in 2021 and includes the following assumptions: single family home market value of \$400,000 located in the Englewood School District No. 1. Other school districts and special districts have different mill levies and would affect the calculation of property tax. For 2024, the residential assessment rate is set at 6.765% per Colorado Senate Bill 2022-238. The Gallagher Amendment was repealed in November 2020.

2023 Property Tax Mill Levy (Payable in 2024)			Property Tax Allocation	%
City of Englewood				
Operations Basic Rate-General Fund	5.880		\$ 159	8%
GO Bonds-Debt Service Funds	2.100		57	3%
City of Englewood Combined Mill Levy	7.980	7.98		
Arapahoe County		13.75	372	19%
Urban Drainage & Flood Control District		0.997	27	1%
Sub Total Mill Levy for all residents		22.727		
Englewood School District No. 1		49.075	1,328	69%
Total Mill Levy for residents within the Englewood School District No. 1	a	71.802		
One Mill is 1/1,000 of a dollar		b \$ 0.001		
Mill Levy Rate	a x b	\$ 0.071802		
Single Family Home Market Value		\$ 400,000		
Assessment Rate	X	6.765 %		
Assessed Value	=	\$ 27,060		
Mill Levy Rate	X	\$ 0.071802		
Total Property Tax	=	\$ 1,943	\$ 1,943	100%

CITIZEN SURVEYS

Provided is a summary of the last two Citizen Survey results administered by the National Research Center, Inc. The surveys identify Englewood's strengths as well as its opportunities. *The complete survey results are available on the City's website www.Englewoodgov.org.*

2022 Results: The Englewood City Council commissioned a Citizen Survey to gauge the level of citizen satisfaction with a variety of services and community characteristics.

Key findings from the survey include:

Although Englewood's economy remains an area of focus, employment opportunities are on the rise. Residents continue to identify safety and inclusivity as potential areas of growth for the City. Community members appreciate the local governance and services provided by Englewood.

Proposed Strategies

Staff proposes that Council consider identifying specific strategies to work towards addressing data

points in the survey where Englewood was significantly low the benchmark. Council could consider adding these strategies to the City's strategic plan and monitoring progress through the strategic plan quarterly reporting process.

Infrastructure and Transportation - Areas in this outcome area where the City was significantly below the benchmark include: Sewer services; Overall quality of the utility infrastructure; and Drinking water.

Safety - Areas in this outcome area where the City was significantly below the benchmark include: Emergency preparedness; Fire preparedness and education; Overall feeling of safety; and Crime prevention.

Sustainability - Areas in this outcome area where the City was significantly below the benchmark include:

- Yard waste pickup;
- Garbage collection; and
- Recycling.

As City Council identifies strategies to work towards improvement in specific areas as identified by the survey and includes them in the City's strategic plan, the progress reports of those strategies will be posted on the City's website as applicable.

2020 Results: About 75% of respondents positively rated Englewood and their neighborhood, as a place to live (**quality of life**).

Residents continue to walk, bike, use bus, rail, or other public transportation instead of driving at a much higher rate than national comparison communities. The **Mobility** aspects trending downward include the overall quality of the transportation system, street repair, and snow removal.

Residents identified **Safety** and the **Economy** as the two most important facets the city should focus in the next two years. Police and fire services evaluations declined in 2020 and may be an area of

opportunity. In addition, the overall feeling of safety in Englewood and crime prevention remain stable in 2020 but were below national averages. Evaluations of the **Economy** tend to be stable over time and similar to ratings given in comparison communities. The challenge, possibly highlighted by the COVID-19 crisis, was residents' perception of their own personal economic futures, and the housing cost stress.

Special Topics

- 1) Inclusivity and Treatment
 - a. Law enforcement treating all residents fairly, 61% of the responses were rated Good or Excellent

- b. The City of Englewood's commitment to creating a community welcoming to residents of all backgrounds, close to 64% of the survey results were Good or Excellent
- 2) Homelessness in Englewood, 78% of the respondents are of the opinion that Englewood should do more to address problems associated with homelessness
- 3) New Housing in Englewood, 43% of the respondents are of the opinion that the new duplexes, triplexes, townhomes and condos are changing Englewood for the worse while 31% believe the new housing types are changing Englewood for the better.

BUDGET PROCESS

The budget process begins with a review and projection of major revenue sources. After the revenue projections have been established, a budget workshop or study session is scheduled with City Staff, and City Council to establish the budget goals and guidelines for the coming year.

The budget is developed using the City’s online Financial Annual Budget system as provided by Tyler new world. Each Department enters the current year’s annual estimates for personnel and non-personnel line items and for the ensuing year Departments enter their budget request for personnel and non-personnel line items.

Concurrently, requests for capital projects are completed and compiled into the Multi-Year Capital Plan. Any capital item with a value over five thousand dollars and a useful life greater than a year are subject to this process. Each submission must include an explanation of effects on operational costs, or efficiencies to be realized. At the discretion of the requesting department capital improvements may be reviewed

independently by Public Works and/or Information Technology to verify or adjust capital cost estimates.

Typically, any new program or capital project is presented separately from the department budget. If approved, the costs are then added to the department budget or the Multi-Year Capital Plan.

Each department presents their budget to the City Manager. The budget is reviewed to verify compliance with the budget guidelines. Once the budgets have been reviewed and have incorporated changes for new programs and/or personnel authorized by the City Manager, the Budget document is prepared and presented to City Council. According to the Englewood Charter Article X Part I Section 82 - Submission of the Budget is no later than September fifteenth of each year.

Within three weeks of City Council’s receipt of the budget, a Public Hearing is held to gather input

from the Citizens regarding the budget (Englewood Charter Article X Part I Section 87: - Public Hearing). After the Public Hearing, a second budget workshop is scheduled for departments to present their budgets to City Council and for City Council to make further adjustments to the budget. Any approved changes made at these sessions are incorporated and the final budget document prepared. The legal authority to spend City funds is established by the budget and appropriation ordinances that are approved by City Council.

During the year, requests for additional funding may be initiated by a department director through the City Manager’s Office. City Council may approve these supplemental requests by resolution if funds are available.

The first and second readings of the budget ordinances were scheduled on September 18, 2023, and October 2, 2023, respectively.

Ordinance No.	Ordinance Title Series of 2023
57	An Ordinance fixing the tax levy in mills upon each dollar of the assessed valuation of all taxable property within the City of Englewood, Colorado. (Payable in 2024)
55	An Ordinance adopting the budget of the City of Englewood, Colorado, for the fiscal year 2024.
56	An Ordinance appropriating monies for all municipal purposes in the City of Englewood, Colorado, for the fiscal year beginning January 1, 2024, and ending December 31, 2024, constituting what is termed the annual appropriation bill for the fiscal year 2024.

2024 BUDGET CALENDAR

Timeline	Task	Department(s)
Jan - Mar, 2023	Review and calculate revenue projections for General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds	Finance
January 28, 2023	City Council Vision and Goal Setting Workshop with the Leadership Team	All Departments
March 31, 2023	2024 Department Capital Requests entered into OpenGov (Preliminary Capital Request List to P&Z for Apr 24, 2023 Meeting)	All Departments
April 10, 2023	2024 Budget Presentation with City Council - Provide Preliminary 2024 Revenue and Expenditure Three Year Forecast with Underlying Assumptions	Finance
April 24, 2023	Preliminary Review of the 2024-2028 (5-Year) Capital Needs List and Alternative Financing Discussion with City Council at a joint meeting with several Englewood Boards, Commission and Committees	All Departments with 2024-2028 capital requests
Week of May 1, 2023	Position Budgeting Data transferred from UltiPro/ukg to TNW	Finance, Human Resources and IT
May 8, 2023	Online Access to Tyler new world Annual Budget Processing	All Departments
Weeks of May 15 and 22, 2023	Training - Tyler new world Annual Budget Processing	Finance and All Departments
June 26, 2023	2024 Budget Workshop - Discuss Staff's Preliminary Personnel, Operational and Capital Requests	All Departments
June 30, 2023	Preliminary Proposed 2024 Budget Submitted for CMO Review	All Departments
Weeks of July 10 and 17	Budget Review Committee examines the proposed operational and capital budgets with city departments	All Departments
Week of July 24, 2023	CMO finalizes PROPOSED BUDGET; Finalize Budget Pages for Proposed Budget	CMO/ Finance
August, 2023	Proposed Budget Document Prepared, Budget Overview Prepared; Provide the City Attorney's Office with DRAFT Ordinances for the Budget, Appropriation and the Mill Levy	Finance
August 14, 2023	Present to City Council: Draft Proposed 2024 Budget Discussion (All Funds)	All Departments
Aug 25, 2023	<i>CRS §39-2-115 Review of abstracts of assessment - recommendations. Arapahoe County Certification of Valuation Letter to the City of Englewood (report of a taxable assessed valuation)</i>	Finance
August 9, 2023	<i>CCO Publish on Official City Website the time & place of Budget Hearing (Charter Article X Part I Budget §87)</i>	CCO
August 24, August 31 and September 7, 2023	<i>CCO Publish in the Herald the time & place of Budget Hearing (Charter Article X Part I Budget §87)</i>	CCO
August 28, 2023	<i>Proposed budget to Council (legally required by September 15 - Charter Article X Part I Budget §82)</i>	Finance
September 11, 2023	<i>Public Hearing (Charter Article X Part I Budget §87)</i>	CMO and Finance
Oct 1- Dec 31, 2023	Produce and Distribute Budget Document (including Colorado Department of Local Affairs and GFOA)	Finance
September 18, 2023	<i>First Reading: Introduce bills for ordinances-Mill Levy, Budget and Appropriations (Charter Article X Part I Budget §89-90)</i>	Finance
October 2, 2023	<i>Second Reading: Introduce bills for ordinances-Mill Levy, Budget and Appropriations (Charter Article X Part I Budget §89-90)</i>	Finance
Dec 15, 2023 extended to Jan 10, 2024	<i>Certify Mill Levy to Arapahoe County - due date extended to January 10, 2024 per the passage of Senate Bill 2023B-001 2023 Property Tax Relief on November 20, 2023</i>	Finance

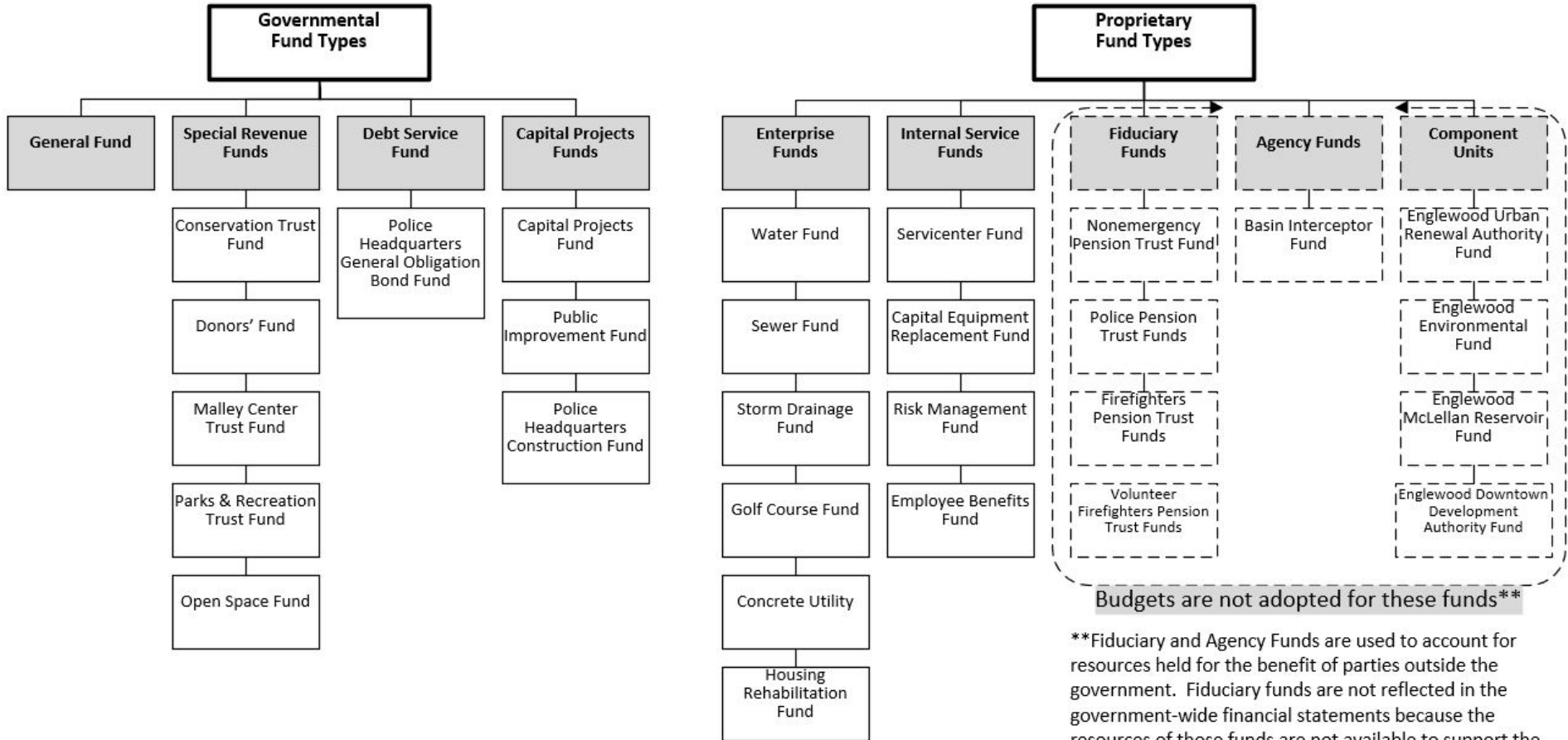
PLEASE NOTE: Bold/Italic dates are legal requirements by Charter or State Statute.

BAC - Budget Advisory Committee

CMO - City Manager's Office

CCO - City Clerk's Office

FUNDS STRUCTURE OVERVIEW



Budgets are not adopted for these funds**

**Fiduciary and Agency Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.

The Component Units are legally separate entities for which the City is financially accountable. The budgets for the component units are established by their managing Board of Directors as required.

SUMMARY OF SIGNIFICANT POLICIES

BUDGET POLICIES

The preparation and submission of the City's Budget adheres to the provisions of the Local Government Budget Law of Colorado as described in Colorado Revised Statutes (CRS) section 29-1-103 and the City's Home-Rule Charter as outlined in Article X-I-81 through 96.

The budgetary process begins with a review and forecast of revenue sources for all funds. A **balanced budget** is required and it is one where expenditures may not exceed total available revenue and fund balance.

Article X, Part I, Section 83 (f) A balance between the total estimated expenditures and total anticipated revenue from all sources, taking into account the estimated general fund cash surplus or deficit at the end of the current fiscal year.

On or before September 15 of each year, the City Manager submits the proposed budget to City Council for their review. The Council must hold a public hearing within three weeks after the proposed budget is submitted and a final budget must be adopted by December 1 of each year.

The governmental fund type annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds except the capital projects funds, which adopt project-length budgets. On November 6, 2007 the majority of the City's electors voted to change the Home Rule Charter with the following:

ARTICLE X: FINANCE ADMINISTRATION

PART I. BUDGET 94: Appropriations to lapse. Any annual appropriation or any portion thereof remaining unexpended and

unencumbered at the close of the budget year shall lapse and revert to the General Fund; except for appropriations for construction or maintenance of permanent improvements from the Public Improvement Fund or other such funds designated by City Council which shall not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned as provided in Article X, Part I, Section 96 of the Englewood Home Rule Charter.

This amendment enables Council to designate and adopt project-length budgets for funds in addition to the capital projects funds, such as the Conservation Trust Fund, and the Open Space Fund.

The annual budgets for proprietary or "business-type" funds are adopted on a non-GAAP modified accrual budgetary basis. All annual appropriations lapse at year-end.

Measurement Focus, Basis of Budget

The City budget is prepared using the *modified accrual basis*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

The appropriated budget is prepared by fund, department, division, and object. The legal level of budgetary control is at the department level for the General Fund and at the fund level for all other legally adopted funds. Supplemental appropriations and transfers of appropriations between departments and/or funds require the approval of the City Council. The City Manager may transfer any unencumbered appropriation from one expenditure line item classification to another within the same department.

Use of estimates. Management uses estimates and assumptions in the preparation of the budget. Actual revenue and expenditure results may differ from those estimates. An example of such an estimate made by management is sales and use tax estimated revenue.

Fund Structure Overview

A **fund** is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* account for *governmental activities*. Governmental fund financial statements provide information on *near-term inflows and outflows of available resources*, as well as on *balances of readily available resources* accessible at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

SUMMARY OF SIGNIFICANT POLICIES

The City accounts for and establishes budgets for thirteen individual governmental funds. The City prepares budgets for the following **governmental fund types**:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **special revenue funds** account for the proceeds of specific revenue sources that are legally restricted for expenditures of specified purposes.

- *Conservation Trust Fund* – Accounts for the acquisition of parks and open space land not previously owned by the City and for improvements to existing park and recreation facilities. Financing is provided primarily from State Lottery funds.
- *Donors' Fund* – Accounts for funds donated to the City for various specified activities.
- *Malley Center Trust Fund* – Accounts for a trust established by Elsie Malley to be used for the benefit of the Malley Senior Recreation Center.
- *Parks and Recreation Trust Fund* – Accounts for a trust established by the City, financed primarily by donations, to be used exclusively for specific park and recreation projects.
- *Open Space Fund* – Accounts for the acquisition of parks and open space land not previously owned by the City and for improvements to existing park and recreation facilities. Financing is provided from the Arapahoe County Open Space Sales Tax of .25 percent. The Open Space Tax was created on January 1, 2004 by a vote of the electorate in

2003. On November 2, 2021, the electorate approved Ballot Issue 1A that made permanent the .25% (.0025) Arapahoe County Open Space Tax.

The **debt service funds** account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond and loan principal and interest from special assessment levies when the government is obligated in some manner for payment.

- *Recreation General Obligation Bonds Fund* – Accounts for the accumulation of monies for payment of General Obligation Bond principal and interest issued for the construction of Pirates Cove and rehabilitation of the Englewood and Malley Senior Recreation Centers.
- *Police Headquarter Building General Obligation Bonds Fund* – Accounts for the accumulation of monies for the payment of General Obligation Bond principal and interest issued for the construction of a new Police Headquarters building as authorized by the Englewood votes in November, 2016.

The **capital project funds** account for financial resources to be used for the acquisition and/or construction of major capital facilities other than those financed by the proprietary funds.

- *Public Improvement Fund* – Accounts for the acquisition and/or construction of major capital improvements and facilities. Financing is provided primarily from building and vehicle use taxes and a share in the Arapahoe County Road and Bridge Mill Levy.

- *Capital Projects Fund* – Accounts for the acquisition and/or construction of major capital improvements and facilities. Financing is provided primarily with transfers from other City Funds.
- *Police Headquarter Building Construction Fund* – Accounts for the construction of the new Police Headquarters Building as authorized by the Englewood voters in November, 2016 and funded by General Obligation Bonds issued in June, 2017.

Proprietary funds. The City accounts for and establishes budgets for two different types of proprietary funds.

Enterprise funds report the business-type activities. The City uses enterprise funds to account for six separate operations and prepares budgets for the following enterprise funds:

- The *Water Fund* accounts for revenues and expenses associated with providing water services to City of Englewood residents. The *Sewer Fund* accounts for revenues and expenses associated with providing wastewater services to the City of Englewood residents and some county residents.
- The *Golf Course Fund* accounts for revenues and expenses associated with the operations of the Englewood Municipal Golf Course.
- The *Stormwater Drainage Fund* accounts for revenues and expenses associated with maintaining the City's storm drainage system.
- The *Concrete Utility Fund* accounts for revenues and expenses associated with maintaining the City's sidewalks, curbs and gutters.

SUMMARY OF SIGNIFICANT POLICIES

- The *Housing Rehabilitation Fund* accounts for revenues and expenses associated with the City's housing rehabilitation programs.

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 City on a cost-reimbursement basis. The City accounts for and prepares budgets for the following internal service funds:

- *Servicenter Fund* – Accounts for the financing of automotive repairs and services provided by the Servicenter to other departments of the City, or to other governmental units.
- *Capital Equipment Replacement Fund* – Accounts for the accumulation of funds for the scheduled replacement of City-owned equipment and vehicles.
- *Employee Benefits Fund* – Accounts for the administration of providing City employee

benefit programs: medical, dental, life, and disability insurance.

- *Risk Management Fund* – Accounts for the administration of maintaining property and liability and workers' compensation insurance.

Fiduciary funds. Fiduciary funds account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. *Budgets are not adopted for fiduciary funds.*

Agency funds. Agency funds account for assets held by the City in a custodial capacity. The accounting used for agency funds is much like that used for proprietary funds. *Budgets are not adopted for agency funds.*

Budgets are **not adopted** for the fiduciary and the agency funds. The budgets for the component units, legally separate entities, are established by their managing Board of Directors.

Fund Balance represents the governmental fund's cumulative results over time between Revenues and Other Financing Sources over Expenditures and Other Financing Uses. More simply, the difference between assets and liabilities. The unassigned or unappropriated fund balance may serve as a useful measure of a governmental fund's net resources available for spending at the end of the year.

Funds Available represents the proprietary funds' working capital or the difference between current assets and current liabilities plus the current principal portion of debt service due within the next twelve months.

SUMMARY OF SIGNIFICANT POLICIES

ACCOUNTING POLICIES

Reporting Entity

The City of Englewood is a municipal corporation governed by an elected seven-member council. The City follows Governmental Accounting Standards Board (GASB) accounting pronouncements that provide guidance for determining which governmental activities, organizations and functions should be included within the financial reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization's elected governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency.

Measurement Focus, Basis of Accounting

The proprietary fund and fiduciary fund financial statements are presented using the *economic resources measurement focus* and *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are presented using the *current financial resources*

measurement focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and

proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The City has elected not to follow subsequent private-sector guidance.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program

revenues. Likewise, general revenues include City levied taxes.

Proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principle on-going operations. The principle operating revenues of the City's enterprise funds and internal service funds are charges to customers for sales and services, including water and sewer charges, printing fees, vehicle use and maintenance fees, capital replacement fees and insurance fees. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The City's water and sewer enterprise funds recognize as capital contributions the entire portion of tap fees, as they are intended to recover the cost of the capital investment in the water and sewer distribution system.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Encumbrances

Encumbrance accounting is used as a management tool during the year; at year-end, encumbrances are canceled.

SUMMARY OF SIGNIFICANT POLICIES

FINANCIAL POLICIES

In 2016, City Council adopted Financial Policies (Resolution No. 51, Series 2016). The Financial Policies were amended in 2022 (Resolution No. , Series 2022) to include the concept of a unrestricted reserve balance that could expand or contract depending on economic conditions. The unrestricted reserve may slide up to 21.4% of operating revenue or expenditures depending on which is more predictable or ratchet down to no less than 12% of operating revenues or expenditures before expenditures need to be reduced in order to maintain a 12% or minimum unrestricted reserve balance of predictable operating revenue or expenditures. This document highlights some of the Financial Polices, please review the resolution for the Financial Policies in their entirety.

STRUCTURAL BALANCE - The City shall adopt a structurally balanced budget, where recurring revenues equal or exceed recurring expenditures. The budget shall identify how recurring revenues are aligned with or not aligned with recurring expenditures. For a variety of reasons, true structural balance may not be possible for the City at a given time. In such case, using reserves to balance the budget may be considered but only as contemplated in the Fund Balance Policy. Enterprise Funds are presumed to be operated in the manner as contemplated by TABOR and to that point would be expected to operate on a stand-alone basis. Accordingly, any exchange of funds from the General Fund and any other Fund is presumed for purposes of this Policy to reflect payment of Internal service charges or to formally create a due to or due from, and should be

considered in the same manner as the Fund Balance Policy's use of fund balance.

CHARGES AND FEES - The Director shall, on a periodic basis, evaluate the sufficiency and adequacy of current charges and fees. This Includes identifying the factors affecting the pricing of goods and services and the expectation of recovering costs. For further guidance during the evaluation, staff should utilize the GFOA's Best Practice "Establishing Government Charges and Fees." Particular areas for identification and discussion Include, but are not limited to, the following:

- A. Anticipated operation and maintenance expenditures:
- B. Replacement and future costs of capital; and
- C. Fund balance.

CAPITAL PROJECTS - Upon adoption of a capital budget or multi-year capital plan the City should present major capital program highlights in the operating budget document. The City shall also discuss and quantify the operating impact of capital projects in the budget document. The impacts should be identified on an Individual project basis, but may be summarized. A greater level of detail and information should be provided for non-routine capital projects than for routine projects, as non-routine projects may have a greater impact on the operating budget.

FUND BALANCE CONSIDERATIONS UNDER GASB NO. 54 - GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying

the existing governmental fund type definitions. Statement No. 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to honor constraints imposed upon the use of the resources reported In governmental funds. Statement No. 54 guidelines classify governmental funds' fund balances in the following categories, based on the relative severity of the spending constraints. The final three categories are considered unrestricted categories, and such unrestricted fund amounts are subject to the prerogative of the governmental entity.

- A. **NONSPENDABLE FUND BALANCES** - This classification represents amounts that are inherently nonspendable. The amounts *may* be in a nonspendable form (such as inventory, pre-paid rent, long term portion of notes receivable) or the amounts may be required by legal or contractual provisions to be maintained intact (such as the corpus of an endowment fund).
- B. **RESTRICTED FUND BALANCES** - This classification Includes amounts that are constrained to specific purposes. The constraints may be externally imposed (for example by creditors, grantors, bondholders) or Imposed by law. Examples of restricted fund balance for the City Include grants, bond funds restricted for capital improvement projects, and funds restricted for debt service.
- C. **UNRESTRICTED FUND BALANCE**
 - (i) **COMMITTED** fund balance classification is comprised of amounts that are constrained by

SUMMARY OF SIGNIFICANT POLICIES

formal action of the Council for a specific purpose(s). This classification may also include certain contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying such contractual requirements. Those funds committed by formal action of Council cannot be released from committed status or used for another purpose without a subsequent action of the Council. An example of committed fund balance for the City is the capital reserve fund balance.

- (ii) ASSIGNED fund balance classification is comprised of amounts that are intended for a specific purpose as evidenced by the City's current adopted budget. The City Manager or the City Manager's designee would have the authority to modify assigned fund balance.
- (iii) UNASSIGNED fund balance classification is comprised of residual net resources, in excess of the amounts in the foregoing categories. These amounts are available for any purpose, and are reported only in the general fund. Unassigned fund balance is not appropriated and the expenditure of any unassigned funds requires an action of the Council.

Fund Balance

The **balance sheet** reports the city's assets (what is owned) and liabilities (what is owed). The net assets (also called equity, capital, retained earnings, **fund balance**) represent the sum of all the annual surpluses or deficits that the city has accumulated over its entire history.

The fund balance includes third party limitations or tentative management plans that are subject to change. The City has the following fund balance allocations:

Restricted Fund Balances carry provisions that are externally imposed by creditors or by law.

- **Restricted for Parks and recreation**-The amount reserved for parks and recreation represents the fund balance of the Conservation Trust (State Lottery) Fund, the Open Space Fund, the Malley Center Trust Fund and the Parks and Recreation Trust Fund, which are legally restricted for parks, open space and recreation purposes.
- **Restricted for Law enforcement**-The amount reserved for police operations represents funds that are legally restricted for law enforcement purposes, pursuant to grant requirements.

- **Restricted for Debt service**-The reserve for debt service represents the portion of fund balance that is legally restricted to payment of principal and interest on long-term debt maturing in future years.
- **Restricted for TABOR Emergencies**-Emergency reserves have been provided for as required by Article X, Section 20 of the Constitution of the State of Colorado.

Committed Fund Balance is created and modified through appropriation by City Council.

Committed to Long Term Asset Reserve (LTAR)

The amount represents funds from the sale, lease, or earnings from long-term assets. These funds should be used in a careful, judicious and strategic manner. The funds restricted in this account may only be expended if the funds are appropriated in the annual budget or by supplemental appropriation. The chart on the next page provides the history of the account's sources and (uses) of funds.

SUMMARY OF SIGNIFICANT POLICIES

General Fund	Actual	Actual	Actual	Actual	Budget	Estimate	Budget
Long-Term Asset Reserve (LTAR)	2019	2020	2021	2022	2023	2023	2024
Beginning LTAR Balance	\$ 4,994,869	\$ 4,994,869	\$ 4,994,869	\$ 2,894,869	\$ 94,869	\$ 94,869	\$ 94,869
SOURCES OF FUNDS							
EMRF Net Rental Income to LTAR	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Sources of Funds	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
USES OF FUNDS							
2021 Budget Supplemental #4 (Ord No 21, Series 2021)- \$2.1 million transferred to Public Improvement Fund and \$2.8 million to retire outstanding COPs	\$ —	\$ —	\$ 2,100,000	\$ —	\$ —	\$ —	\$ —
2022 Budget Supplemental #2 (Ord No 19, Series 2022)- \$2.9 million to retire outstanding COPs				\$ 2,800,000	\$ —	\$ —	
Total Uses of Funds	\$ —	\$ —	\$ 2,100,000	\$ 2,800,000	\$ —	\$ —	\$ —
Net Sources (Uses) of Funds	\$ —	\$ —	\$ (2,100,000)	\$ (2,800,000)	\$ —	\$ —	\$ —
Ending LTAR Balance	\$ 4,994,869	\$ 4,994,869	\$ 2,894,869	\$ 94,869	\$ 94,869	\$ 94,869	\$ 94,869

Assigned Fund Balance is intended for a specific purpose but is neither restricted nor committed. City management may have categorized portions for various purposes, and City Council has the unrestricted authority to revisit or alter these managerial decisions.

Unassigned Fund Balance is only reported in the General Fund for balances that are not restricted, committed or assigned; all other funds refer to the unrestricted fund balance as Unappropriated Fund Balance. City Council has the unrestricted authority to appropriate these funds.

FUND BALANCE POLICY DIRECTIVES & OPERATIONAL GUIDELINES - In 2022, City Council revised the city's General Fund's Fund Balance policy in order to explore the idea of creating an unrestricted reserve based on a rate range versus the set rate of 16.7% which was established in 2016. The range enables the unrestricted reserve

to rise or fall within a set parameter depending on the General Fund operational needs. The new range for the unrestricted reserve is set between 12% and 21.4% of operating revenues or expenditures whichever is more predictable.

The rate range enables the city's unrestricted reserve to ratchet down to no less than 12% to offset the General Fund's operating deficit (where Operating Expenditures exceed Operating Revenues) before the city will need to adjust expenditures to bring the unrestricted reserve to a minimum of 12%. Conversely, when the General Fund has an operating surplus (where the Operating Revenues exceed the Operating Expenditures) the unrestricted reserve may slide up to 21.4% of operating revenues. The General Fund unassigned fund balance (fund balance in excess of restricted and unrestricted reserves) may be appropriated by City Council for one-time operational or capital use/needs.

DEBT MANAGEMENT - The Director shall be responsible for ongoing debt management of the City. As a matter of policy, the City shall undertake the following as part of its ongoing debt management program.

- A. The Director shall undertake periodic debt management performance reviews, no less than annually, which will include regular review of the City's outstanding debt Issues, and include an analysis of net interest cost. Council shall receive periodic reports summarizing the debt outstanding, amortization schedules, and key debt ratios. The reports will include a review of the City Investment Policy and its consistency with this Debt Policy.
- B. To the extent that there are one or more resolutions of the City Council that would allow for staff to execute financing transactions within defined parameters, the Director shall

SUMMARY OF SIGNIFICANT POLICIES

Inform Council when any such authorized transaction is commenced. In the event that any such authorized financing is not pursued when market conditions contemplated by such resolution are available, the Council shall be informed.

- C. The City shall comply with the applicable arbitrage regulations mandated by the Federal Government.

D. The City recognizes the importance of ongoing, proactive and transparent dissemination of information to the investment community, as the investors in City obligations, potential future investors, commercial and investment banks, and other market participants constitute important stakeholders for the long-term success of the City. For the benefit of its investors, the City will post its most recent financial reports, official statements, policies

and other fiscal information relating to debt portfolio to the City website. In addition, the City provides certain information relating to its outstanding bonds and notes to nationally recognize municipal securities information repositories each year.

- E. The City shall invest bond proceeds according to the City's Investment Policy.

TAX, SPENDING AND DEBT LIMITATIONS

Tax and Spending Limitations

Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayers' Bill of Rights (TABOR), contains tax, spending, revenue and debt limitations which apply to the State of Colorado and all local governments.

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving fewer than 10 percent of annual revenue in grants from all state and local governments combined, are excluded from the provisions of TABOR. The City's management believes its Enterprise Funds qualify for this exclusion.

Spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

On November 4, 1997, a majority of the City's electors authorized the City to collect and spend or retain in a reserve all revenues without regard to any limitations under TABOR.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3 percent of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

Debt Capacity

The chart on the next page provides by fund type and fund the total debt service requirement for the City of Englewood.

SUMMARY OF SIGNIFICANT POLICIES

DEBT SERVICE REQUIREMENT SCHEDULES FOR ALL FUNDS

Line #	Year	Governmental Funds		Proprietary Funds				All Funds
		General Fund	Debt Service Funds	Water Fund	Sewer Fund	Storm Drainage Fund	Golf Course Fund	Total
1	2024	\$ 141,612	\$ 2,190,213	\$ 955,000	\$ 4,073,096	\$ 2,166,041	\$ 209,316	\$ 9,735,278
2	2025	\$ 145,509	\$ 2,192,463	\$ 953,585	\$ 4,010,804	\$ 2,166,041	\$ 208,017	\$ 9,676,419
3	2026	\$ 115,117	\$ 2,191,712	\$ 956,565	\$ —	\$ 2,165,642	\$ 201,142	\$ 5,630,178
4	2027	\$ 15,000	\$ 2,192,962	\$ 954,705	\$ —	\$ 2,169,842	\$ 214,110	\$ 5,546,619
5	2028	\$ 15,000	\$ 2,190,962	\$ 953,097	\$ —	\$ 2,168,441	\$ 215,773	\$ 5,543,273
6	2029	\$ 15,000	\$ 2,190,712	\$ 950,960	\$ —	\$ 2,166,641	\$ 206,860	\$ 5,530,173
7	2030	\$ 15,000	\$ 2,191,962	\$ 986,025	\$ —	\$ 2,169,441	\$ 207,870	\$ 5,570,298
8	2031	\$ 15,000	\$ 2,194,462	\$ 983,200	\$ —	\$ 2,166,641	\$ 208,300	\$ 5,567,603
9	2032	\$ 15,000	\$ 2,192,962	\$ 984,550	\$ —	\$ 2,168,442	\$ 207,800	\$ 5,568,754
10	2033	\$ 15,000	\$ 2,192,462	\$ —	\$ —	\$ 2,169,641	\$ 206,700	\$ 4,583,803
11	2034	\$ 15,000	\$ 2,193,225	\$ —	\$ —	\$ 2,165,242	\$ —	\$ 4,373,467
12	2035	\$ 15,000	\$ 2,194,000	\$ —	\$ —	\$ 2,165,441	\$ —	\$ 4,374,441
13	2036	\$ 15,000	\$ 2,194,500	\$ —	\$ —	\$ 2,165,042	\$ —	\$ 4,374,542
14	2037	\$ 15,000	\$ —	\$ —	\$ —	\$ 2,169,041	\$ —	\$ 2,184,041
15	2038	\$ 15,000	\$ —	\$ —	\$ —	\$ 2,166,441	\$ —	\$ 2,181,441
16	2039	\$ 15,000	\$ —	\$ —	\$ —	\$ 2,168,541	\$ —	\$ 2,183,541
17	2040	\$ 15,000	\$ —	\$ —	\$ —	\$ 2,165,191	\$ —	\$ 2,180,191
18	2041	\$ 15,000	\$ —	\$ —	\$ —	\$ 2,166,541	\$ —	\$ 2,181,541
19	2042	\$ 15,000	\$ —	\$ —	\$ —	\$ 2,167,445	\$ —	\$ 2,182,445
20	2043	\$ 15,000	\$ —	\$ —	\$ —	\$ 546,350	\$ —	\$ 561,350
21	2044	\$ 15,000	\$ —	\$ —	\$ —	\$ 546,350	\$ —	\$ 561,350
22	2045	\$ 15,000	\$ —	\$ —	\$ —	\$ 545,900	\$ —	\$ 560,900
23	2046-2065	\$ 286,250	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 286,250
24	Totals	\$ 973,488	\$ 28,502,597	\$ 8,677,687	\$ 8,083,900	\$ 42,814,338	\$ 2,085,888	\$ 91,137,898

The entire section (Part I-Home Rule Charter Article X.-Finance Administration Part III.-Bonded Indebtedness Section 104: General Obligation Bonds) of the City’s Home Rule Charter establishes the following debt margin:

Indebtedness and obligations of the City shall be incurred and limited as provided in Article XI of the Constitution of the State of Colorado applicable to towns and cities except as otherwise provided in this Charter. Council shall

have power to issue general obligation bonds of the City for any public capital purpose, upon majority vote of the registered electors of the City voting thereon at a special election; provided, however, that water extension and water improvement bonds may be issued without an election upon determination to that effect by Council. The total outstanding general obligation indebtedness of the City, other than

for water bonds, shall not at any time exceed three percent (3 percent) of the actual valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes. Water bonds shall mature and be payable as provided by the ordinance authorizing the issuance of said bonds.

SUMMARY OF SIGNIFICANT POLICIES

On November 6, 2001 (Ordinance No. 35, Series 2001), a majority of the City's electors voted to change the Home Rule Charter of the City of Englewood by allowing the debt ceiling to be three percent (3 percent) of **actual** valuation versus three percent (3 percent) of **assessed** valuation.

Future debt issuance may be subject to the TABOR.

General Fund operations are affected by the existing debt service requirements to the extent that services could be enhanced and/or capital projects could be funded. The budget does provide for a \$3.1 million transfer from the General Fund to the Capital Projects Fund.

Deposits and Investment

The City maintains an internal cash and investment pool that is available for use by all funds. Cash and investments are reported at fair value.

All investment pool cash purchases and sales are part of the City's cash management activity and considered cash and cash equivalents. Activities undertaken by the pool on behalf of the proprietary funds are not part of operating, capital, investing, or financing activities of the proprietary

funds. Net investment earnings from the combined investments are allocated monthly to each fund based on month-end average balances of cash and investments. Interest from non-pooled investments is recorded based on the specific investments held by the fund. The interest income is recorded in the fund that earned the interest.

The City's investment policy is approved by the City Council and covers all financial assets and funds of the City except for the pension trust funds. Changes to the policy are made on an as-needed basis. All investments are made in accordance with Colorado Revised Statutes.

Deposits

Custodial credit risk – deposits is the risk that in the event of a failure of a depository financial institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The City's deposit policy is in accordance with CRS 11-10.5-101, The Colorado Public Deposit Protection Act (PDPA), which governs investment of public funds. PDPA requires that all units of local government deposit cash in eligible public

depositories. State regulators determine eligibility. Amounts on deposit in excess of federal insurance levels (\$250,000) must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool for all the uninsured public deposits as a group is to be maintained by another institution or held in trust. The market value of the collateral must be at least equal to 102 percent of the aggregate uninsured deposits. The institution's internal records identify the collateral by depositor and as such, these deposits are considered to be uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

Investments

The following table identifies the investment types that are authorized for the City, along with the related interest rate risk and concentration of credit risk:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Instrumentalities	5 years	None	None
Repurchase Agreements	90 days	None	None
Reverse Repurchase Agreements	90 days	None	None
Flexible Repurchase Agreements	10 years	None	None
Certificates of Deposit	5 years	50%	None
Bankers Acceptances	180 days	20%	None
Commercial Paper	270 days	40%	None
Corporate Bonds	3 years	30%	5%

SUMMARY OF SIGNIFICANT POLICIES

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Debt securities of the U.S. government and obligations of U.S. government agencies that are explicitly guaranteed by the U.S. government are not considered to have credit risk.

The City's investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Therefore, the longer the maturity of an investment, the greater the sensitivity of the investment's fair value is to the changes in market rates.

One of the ways the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Additionally, the City's investment policy limits the weighted average maturity of its internal investment pool to less than two years.

Risk Management

Property, Liability and Workers' Compensation

The City is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors or omissions; injuries to employees; and natural disasters.

The City is insured for property, liability and workers' compensation claims above its deductible amount of \$150,000. The City established a Risk Management Fund (an internal service fund) to account for and finance these risks of loss. For claims in excess of these amounts, the City participates in the Colorado Intergovernmental Risk Sharing Agency (CIRSA). In the past three years, there have been no claims that have exceeded this coverage. All funds of the City participate in the Risk Management Fund. Amounts payable to the Risk Management Fund are based on historical claims experience. A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimated.

Colorado Intergovernmental Risk Sharing Agency (CIRSA)

CIRSA is a separate legal entity established by member municipalities pursuant to the provisions of Colorado Revised Statutes and the Colorado Constitution. The City has participated in CIRSA since its inception in 1982.

CIRSA is a joint, self-insurance pool created by an intergovernmental agreement to provide property, general and automobile liability, workers' compensation and public official's coverage to its members. A seven member Board elected by and

from its members governs CIRSA. Coverage is provided through pooling of self-insured losses and the purchase of excess insurance coverage. CIRSA has a legal obligation for claims against its members to the extent that funds are available in its annually established loss fund and those amounts are available from insurance providers under excess specific and aggregate insurance contracts. Losses incurred in excess of loss funds and amounts recoverable from excess insurance are direct liabilities of the participating members. CIRSA has indicated that the amount of any excess losses would be billed to members in proportion to their contributions in the year such excess occurs, although it is not legally required.

Employee Benefits

Medical, accidental death and disability and life insurance

The City provides medical, accidental death and disability and life insurance to employees through commercial insurance with no risk of loss to the City.

Dental insurance

Dental benefits are entirely self-insured with coverage limited to \$2,000 per covered employee and each eligible dependent per year. In the past three years, there have been no claims that have exceeded this coverage.

The City established the Employee Benefits Fund (an internal service fund) to account for and finance these health benefits. All funds of the City participate in the Employee Benefits Fund. Amounts payable to the Employee Benefits Fund

SUMMARY OF SIGNIFICANT POLICIES

are based on commercial insurance premiums and passed on to the participating funds. A liability for dental claims is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimated.

Capital Investment

Capital assets consist of property, plant, equipment, vehicles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). The City currently capitalizes expenditures that cost more than \$10,000 and have a useful life of one year or more. Such capital assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed and depreciated over their remaining useful lives.

During 2007, the City elected to change from the modified method in accounting for its streets to the depreciation method.

Capital assets are depreciated, using the straight-line method over their estimated useful lives.

Infrastructure Estimated Useful Life	
Bridges	50 years
Streets	25 years
Storm drainage system	35 years
Concrete, curb and gutter	50 years
Buildings and improvements	15-50 years
Water distribution and sewage collection systems	50 years
Water and sewage treatment plants	25 years
Raw water service and treated water storage facilities	15-50 years
Vehicles, machinery and equipment	3-25 years

Equipment and Vehicles

The City accounts for the replacement of capital equipment and vehicles in its Capital Equipment Replacement Fund (CERF). Equipment replacement is based on its average useful life. Typically a vehicle must achieve its average useful life and have 40,000 miles or 4,000 hours of use before it is replaced. Administrative vehicles must have 60,000 miles. If a vehicle has over 50 percent of its purchase price in repair costs, it will be replaced regardless of mileage once it achieves its useful life.

A vehicle that has reached its useful life, but has not achieved the minimum mileage and the repair costs are under 50 percent of the purchase price, the replacement will be deferred. The vehicle will be re-evaluated for replacement based upon the replacement criteria and the extended life expectancy. The vehicle can be extended a maximum of three years beyond its recommended useful life. Departments will continue to pay annual

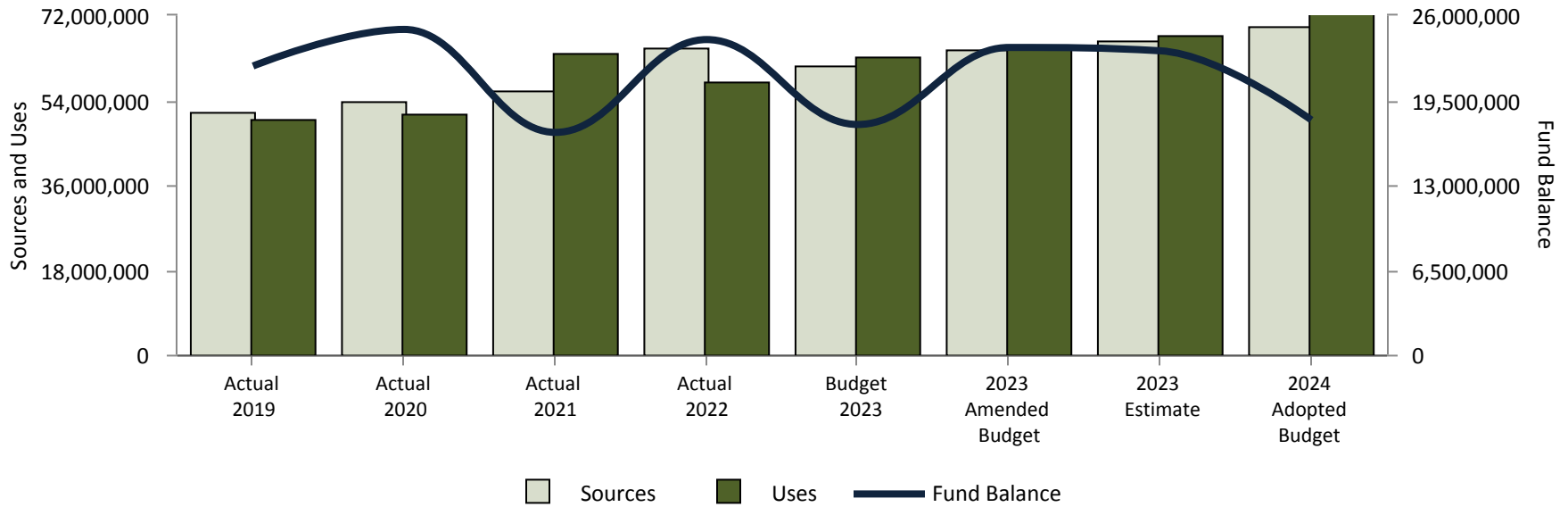
CERF charges on extended life vehicles to cover yearly inflation increases of replacement costs.

Public Works - Fleet Management Study – The ongoing review of the City’s fleet inventory may reduce the cost of acquiring and maintaining the City’s “rolling stock” through fleet, equipment and vehicle reduction and pooling; use of alternative fueled vehicles; and other conservation efforts.



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General Fund Summary Statement of Sources and Uses of Funds And Changes in Fund Balance



	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actual	2024 Adopted Budget
Beginning Fund Balance	20,418,184	22,130,853	24,935,934	17,043,292	19,240,667	24,157,869	24,157,869	23,298,610
Sources of Funds								
Total Revenue	51,580,699	53,803,861	55,956,539	64,908,119	61,398,315	64,619,315	66,511,706	69,529,730
Other Financing Sources	123,599	127,014	184,839	134,122	137,817	137,817	287,817	141,612
Total Sources of Funds	51,704,298	53,930,875	56,141,378	65,042,241	61,536,132	64,757,132	66,799,523	69,671,342
Uses of Funds								
Total Expenditures	46,891,629	51,125,794	53,154,255	57,532,022	61,930,612	61,930,612	64,133,963	70,036,219
Other Financing Uses	3,100,000	—	10,879,765	395,642	1,197,000	3,431,819	3,524,819	4,942,157
Total Uses of Funds	49,991,629	51,125,794	64,034,020	57,927,664	63,127,612	65,362,431	67,658,782	74,978,376
Net Sources (Uses) of Funds	1,712,669	2,805,081	(7,892,642)	7,114,577	(1,591,480)	(605,299)	(859,259)	(5,307,034)
Ending Fund Balance	22,130,853	24,935,934	17,043,292	24,157,869	17,649,187	23,552,570	23,298,610	17,991,576
Percentage Change		12.67 %	(31.65)%	41.74 %	(26.94)%	33.45 %	(1.08)%	(22.78)%

The following provides a general overview of the revenue composition for the categories listed. Unless otherwise indicated, the below revenue categories pertain to the General Fund.

Property taxes: Colorado law requires assessors to reappraise all real property including land and improvements, every two years during the odd-numbered years. Property taxes are collected based on

the assessed value of all the properties in the city and the mill levy approved by the taxing authority.

In 2016, the voters approved an additional mill levy for principal and interest payments for the construction of a new Police Headquarters Building funded by the City’s General Obligation (GO) Bonds issued in 2017. Also, in 2001, voters approved an additional mill levy for principal and interest payments on the City’s GO Bonds

issued to finance certain parks and recreation projects- construction of Pirates Cove and remodeling of the Englewood Recreation Center and the Malley Senior Recreation Center. This additional property tax mill levy varies based on the debt service payment of the City’s GO Bond debt. The property tax mill levy designated for General Fund use is fixed at 5.880 mills (last increased in 1992). The table below provides the estimated revenue for the listed calendar year.

Fund	Tax	2024 Budget 2023 Mill Levy Collected in 2024		2023 Budget 2022 Mill Levy Collected in 2023	
		Mill Levy	Amount	Mill Levy	Amount
General	Property	5.880	\$ 6,300,000	5.880	\$ 5,014,000
Debt Service-Recreation GO Bonds	Property	—	—	0.626	550,000
Debt Service-Police Headquarters GO Bonds	Property	2.100	2,250,000	2.505	2,200,000
Totals		7.980	\$ 8,550,000	9.011	\$ 7,764,000

Specific ownership: These taxes are based on the age and type of motor vehicles, wheeled trailers, semi-trailers, etc. These taxes are collected by the County Treasurer and remitted to the City on the fifteenth day of the month.

Sales and Use Tax: Sales and use taxes are the most important revenue sources for the City. Sales and use taxes generate approximately 75 percent of all taxes and 60 percent of total revenues collected. This tax is levied on the sale price of taxable goods. Sales tax is calculated by multiplying the sales price of taxable goods times the sales tax rate of 3.5 percent. Taxes for the current month are due to the City by the 20th day of the following month.

Cigarette Taxes: The State of Colorado levies a \$.20 per pack tax on cigarettes. The State distributes 46 percent of the gross tax to cities and towns based on the pro rata share of state sales tax collections in the previous

year. These taxes have fallen significantly in the past and continue to fall after the 2009 federal tax increase of approximately \$.62 per pack went into effect. This federal tax increase will fund the State Children’s Health Insurance Program (SCHIP).

Franchise Fees: The City collects a number of taxes on various utilities. This includes franchise tax on water, sewer, and public services, as well as occupational taxes on telephone services.

Hotel/Motel Tax: This tax is levied at two percent of the rental fee or price of lodging for under 30 days duration.

Licenses and Permits: This revenue category includes business licenses and building permits.

Intergovernmental Revenues: This revenue source includes state and federal shared revenues including grants and payments in lieu of taxes.

Charges for Services: This includes general government, public safety, fees for the administration of the utilities

funds, court costs, highway and street and other charges.

Recreation Program Fees: This category of revenue includes the fees and charges collected from customers to participate in the various programs offered by the Parks and Recreation Department.

Library Fines: This revenue source includes library fines for materials checked out but returned past the due date.

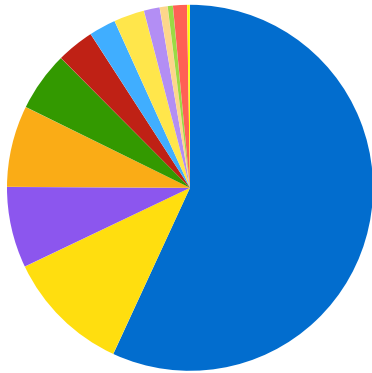
Fines and Forfeitures: This revenue source includes court, traffic violation, and other fines.

Interest: This is the General Fund’s proportional amount earned on the City’s pooled cash investments.

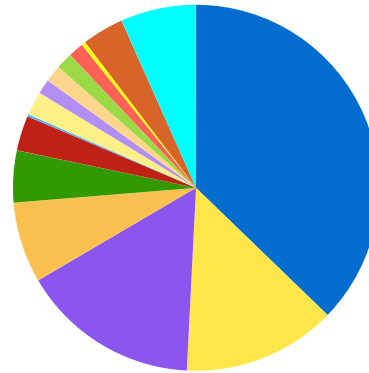
Other: This source includes all revenue sources that do not fit in another revenue category.

General Fund 2024 Budget Overview

Sources of Funds



Uses of Funds



Taxes are approximately 81% of the financial resources of the General Fund. Specifically, sales and use tax provide approximately 64% of the General Fund's sources of funds, and property tax accounts for roughly eight percent.

Sixty-six percent of the General Fund's uses of funds are spent on direct services for Police Services (37%) including the Denver Fire Department contract and Emergency Management Services, Parks, Recreation, Library and Golf (13%) and Public Works (16%).

General Fund Revenue Sources	Amount	%
Sales & Use Taxes	\$ 45,033,000	65%
Property Tax	6,300,000	9%
Franchise Fees	4,095,000	6%
Charges for Services	4,112,754	6%
Cultural & Recreation Program Fees	3,013,405	4%
Contribution from Component Units	1,899,000	3%
Intergovernmental Revenue	1,359,578	2%
Licenses & Permits	1,539,800	2%
Other Income	801,918	1%
Interest Income	404,500	1%
Fines & Forfeitures	260,775	—%
Specific Ownership, Cigarette & Lodgers Taxes	710,000	1%
Total Revenue	69,529,730	
Other Financing Sources	141,612	—%
Total Sources of Funds	\$ 69,671,342	100 %

General Fund Expenditure Uses	Amount	%
Police, Fire and Emergency Management	\$ 27,610,810	37%
Parks, Recreation, Library and Golf	10,056,064	13%
Public Works	11,702,924	16%
Information Technology	5,288,993	7%
Community Development	3,394,414	5%
Finance	2,299,173	3%
Debt Service	141,612	—%
Municipal Court	1,559,137	2%
Human Resources	965,896	1%
City Manager's Office	1,101,312	2%
City Clerk's Office	820,682	1%
City Attorney's Office	1,081,417	1%
Communications	1,010,919	1%
Legislation	267,369	—%
Contingency	2,735,497	4%
Total Expenditure	70,036,219	
Other Financing Uses	4,942,157	7%
Total Uses of Funds	\$ 74,978,376	100 %

Total Sources of Funds	\$ 69,671,342
Total Uses of Funds	\$ 74,978,376
Net Sources (Uses) of Funds	\$ (5,307,034)
Est General Fund Balance - January 1	23,298,610
Est General Fund Balance - December 31	<u>\$ 17,991,576</u>

General Fund
Statement of Revenue, Expenditure and Changes in Fund Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	20,418,184	22,130,853	24,935,934	17,043,292	18,174,441	24,157,869	24,157,869	23,298,610
Operating Revenue								
Property Tax	4,018,337	4,605,878	4,644,335	5,237,114	5,171,000	5,171,000	5,200,000	6,300,000
Specific Ownership Tax	577,106	527,933	523,484	541,156	530,000	530,000	650,000	650,000
Sales & Use Taxes	31,436,477	31,848,763	34,259,637	40,370,334	38,665,000	43,301,051	43,301,051	45,033,000
Franchise Fees	3,471,056	3,601,590	3,825,529	3,919,992	3,915,000	3,915,000	4,095,000	4,095,000
Hotel	25,933	19,762	28,237	63,455	25,000	25,000	60,000	60,000
Licenses & Permits	1,660,078	1,454,837	1,984,921	2,901,490	1,119,300	1,119,300	1,676,080	1,539,800
Intergovernmental Revenue	1,711,783	4,208,746	2,270,337	1,369,915	1,390,453	1,390,453	1,337,453	1,359,578
Charges for Services	3,060,999	3,086,723	2,973,834	3,688,370	4,176,752	4,176,752	4,262,293	4,112,754
Recreation Program Fees	2,306,642	997,687	2,308,449	2,423,953	3,124,110	3,124,110	2,652,849	3,013,405
Library Fines	8,750	2,413	3,371	3,822	4,000	4,000	1,200	1,600
Fines & Forfeitures	754,386	854,705	461,687	284,709	480,025	480,025	253,275	259,175
Interest Income	491,630	454,347	(72,518)	(246,711)	154,500	154,500	404,500	404,500
Other Income	700,695	441,732	1,083,230	2,585,055	843,175	843,175	818,005	801,918
Contribution from Component Units	1,356,827	1,698,745	1,662,006	1,765,465	1,800,000	1,800,000	1,800,000	1,899,000
Total Operating Revenue	51,580,699	53,803,861	55,956,539	64,908,119	61,398,315	66,034,366	66,511,706	69,529,730
Operating Expenditures								
Legislation	316,503	297,750	284,540	276,304	296,164	296,164	283,855	267,369
City Manager's Office	870,620	1,110,692	1,084,660	1,228,628	1,413,904	1,839,443	1,692,942	1,101,312
City Clerk's Office								820,682
City Attorney's Office	837,637	832,971	923,402	1,001,558	1,175,150	1,191,059	1,161,058	1,081,417
Municipal Court	1,074,700	1,048,016	1,133,465	1,170,984	1,549,949	1,572,405	1,540,766	1,559,137
Human Resources	829,867	947,880	1,100,166	1,483,411	928,566	945,529	950,917	965,896
Finance	1,577,081	1,557,160	1,548,270	1,883,079	2,125,231	2,161,729	1,885,070	2,299,173
Information Technology	2,771,600	3,523,545	3,533,130	3,778,721	4,646,400	4,678,147	4,727,211	5,288,993
Community Development	2,379,527	3,619,986	2,946,427	3,085,615	3,062,174	3,099,511	3,086,995	3,394,414
Public Works	6,027,224	7,341,229	7,437,384	7,943,098	9,085,126	11,126,022	10,675,025	11,702,924
Fire Suppression & Emergency Mgmt Srvc	6,270,077	6,444,084	6,723,699	6,975,762	7,175,947	7,175,947	7,175,946	7,419,425
Police Services	14,392,735	14,859,574	15,902,183	16,370,260	18,256,312	19,146,572	19,152,331	20,191,385
Police Subtotal	20,662,812	21,303,658	22,625,882	23,346,022	25,432,259	26,322,519	26,328,277	27,610,810
Parks, Recreation, Library and Golf	7,346,455	6,778,236	7,848,068	8,302,916	8,900,520	9,208,332	9,147,938	10,056,064
Communications	412,464	862,329	727,633	828,788	901,754	913,994	936,494	1,010,919
Departments Expenditure Subtotal	45,106,490	49,223,452	51,193,028	54,329,124	59,517,197	63,354,854	62,416,548	67,159,110
Contribution to Component Units	—	—	100,000	—	—	—	—	—
Contingencies	217,075	336,370	292,776	228,720	2,275,598	1,519,598	1,579,598	2,735,497
Debt Service-Civic Center	1,442,137	1,431,597	1,437,063	2,841,808	—	—	—	—
Debt Service-Other	125,927	134,375	131,388	132,370	137,817	137,817	137,817	141,612
Other Expenditure Subtotal	1,785,139	1,902,342	1,961,227	3,202,898	2,413,415	1,657,415	1,717,415	2,877,109
Total Operating Expenditure	46,891,629	51,125,794	53,154,255	57,532,022	61,930,612	65,012,269	64,133,963	70,036,219

General Fund
Statement of Revenue, Expenditure and Changes in Fund Balance

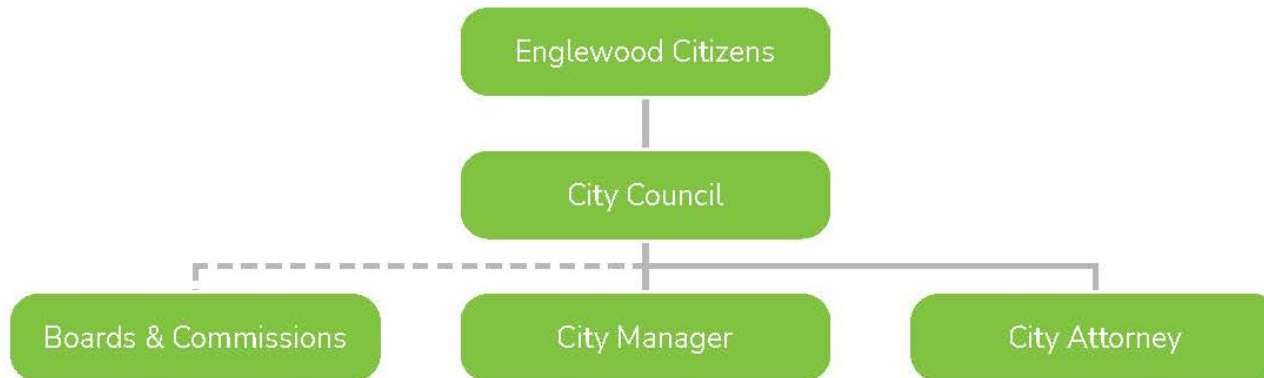
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Excess Revenue Over (Under) Expenditure	4,689,070	2,678,067	2,802,284	7,376,097	(532,297)	1,022,097	2,377,743	(506,489)
Other Financing Sources (Uses) of Funds								
Transfers In	123,599	127,014	184,839	134,122	137,817	137,817	287,817	141,612
Transfers Out	3,100,000	—	10,879,765	395,642	1,197,000	3,431,819	3,524,819	4,942,157
Net Other Financing Sources	(2,976,401)	127,014	(10,694,926)	(261,520)	(1,059,183)	(3,294,002)	(3,237,002)	(4,800,545)
Net Change in Fund Balance	1,712,669	2,805,081	(7,892,642)	7,114,577	(1,591,480)	(2,271,905)	(859,259)	(5,307,034)
Ending Fund Balance								
Before Designated Amounts	22,130,853	24,935,934	17,043,292	24,157,869	16,582,961	21,885,964	23,298,610	17,991,576
Restricted-TABOR Emergency Reserve	1,740,000	1,730,000	1,800,000	2,100,000	1,800,000	2,100,000	2,100,000	2,100,000
Restricted-ARPA Projects	—	—	430,000	360,053	—	281,053	202,303	—
Restricted-MFSD (Broncos Sale) Youth Projects	—	—	—	1,119,140	502,140	502,140	502,140	—
Committed-LTAR	4,994,869	4,994,869	94,869	94,869	94,869	94,869	94,869	94,869
Committed-Contractual Reserve	—	3,000,000	—	—	—	—	—	—
Assigned-Subsequent Year Appropriation	3,099,739	—	—	—	—	—	—	—
Designated Fund Balance	9,834,608	9,724,869	2,324,869	3,674,062	2,397,009	2,978,062	2,899,312	2,194,869
Fund Balance Composition								
Restricted Reserves	1,740,000	1,730,000	2,230,000	2,460,053	1,800,000	2,381,053	2,302,303	2,100,000
Unrestricted Reserves (calculated)	8,613,977	8,985,245	9,344,742	10,839,656	10,253,519	11,027,739	11,107,455	11,611,465
Unassigned Fund Balance (includes Committed amounts)	11,776,876	14,220,689	5,468,550	10,858,160	4,529,442	8,477,172	9,888,852	4,280,111
Fund Balance	22,130,853	24,935,934	17,043,292	24,157,869	16,582,961	21,885,964	23,298,610	17,991,576
Calculated Unrestricted Reserve as a percentage of Operating Revenue	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
Unrestricted Reserve @ 12% of Operating Revenue	6,189,684	6,456,463	6,714,785	7,788,974	7,367,798	7,924,124	7,981,405	8,343,568
Unrestricted Reserve @ 16.7% of Operating Revenue	8,613,977	8,985,245	9,344,742	10,839,656	10,253,519	11,027,739	11,107,455	11,611,465
Unrestricted Reserve @ 21.4% of Operating Revenue	11,038,270	11,514,026	11,974,699	13,890,337	13,139,239	14,131,354	14,233,505	14,879,362

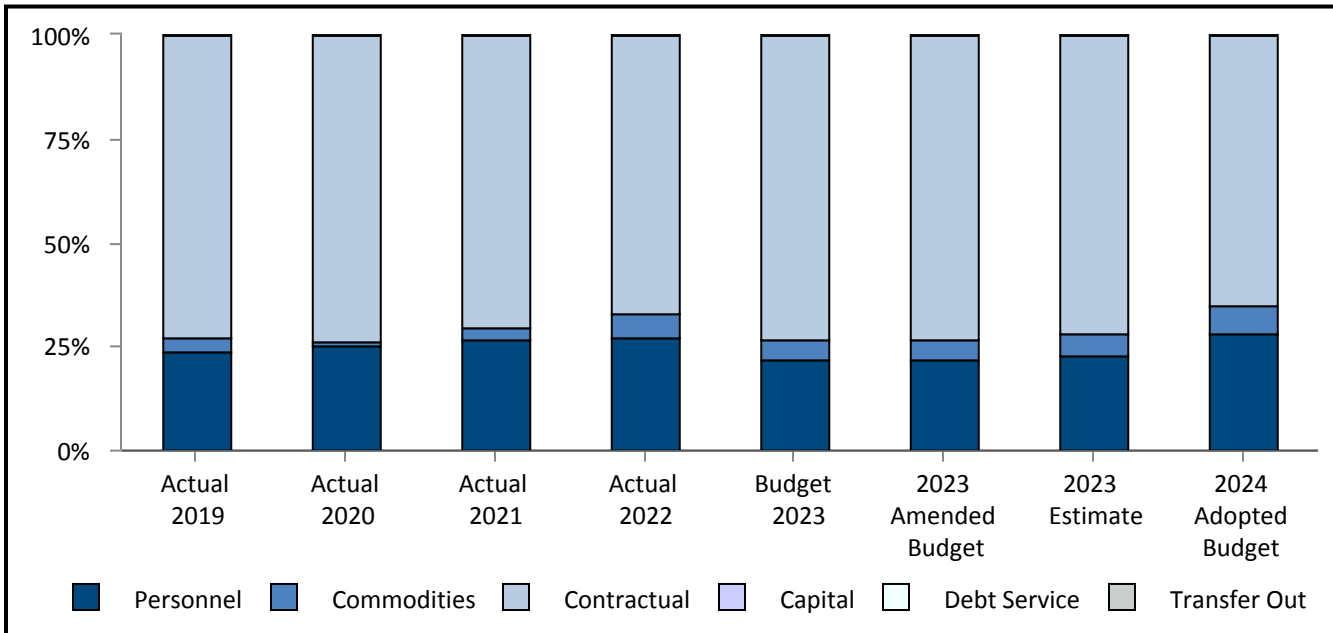
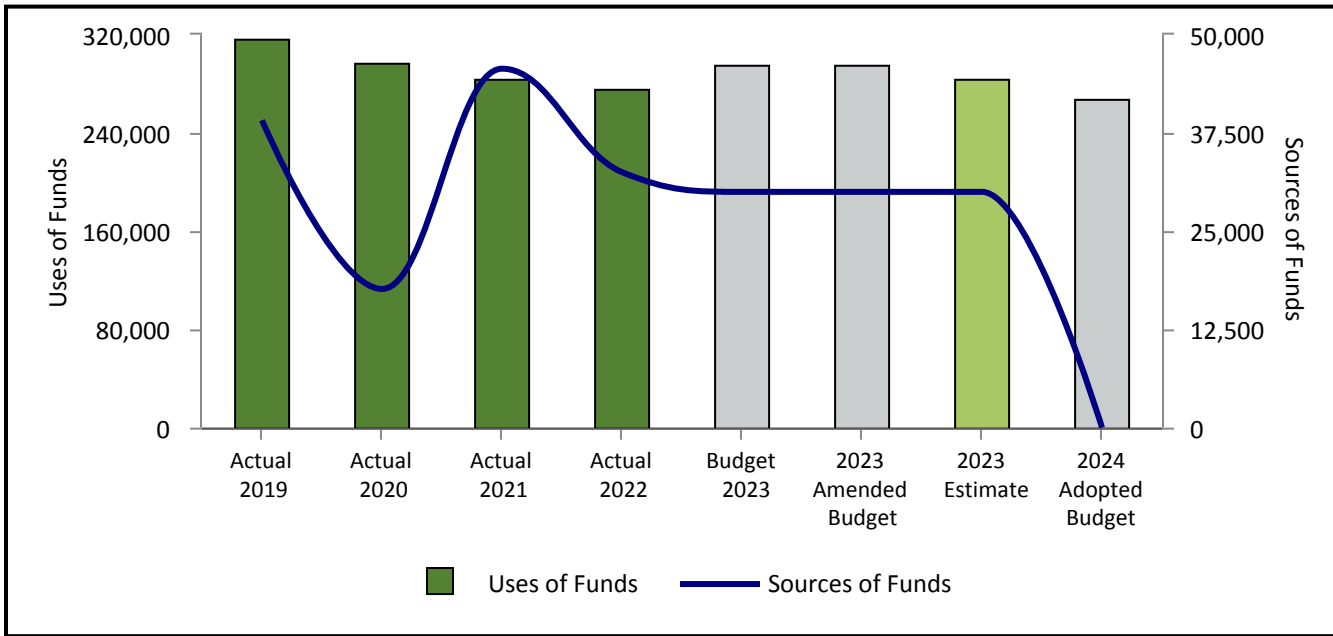


LEGISLATION

MISSION | *Strive to assure economic and community vitality that will support essential services and provide the quality of life expected by the community.*

DESCRIPTION | This department consists of the city council and the various boards, commissions and committees. The boards and commissions provide recommendations to city council, who provide leadership and establish policy, rules and regulations for the city.





Department Legislation

Fund General

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	6,000	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	39,106	17,648	39,672	32,513	30,000	30,000	30,000	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	39,106	17,648	45,672	32,513	30,000	30,000	30,000	—
Percent Change		(54.87)%	158.79 %	(28.81)%	(7.73)%	— %	— %	(100.00)%
Uses of Funds								
Personnel	75,674	75,284	75,501	74,599	63,769	63,769	63,830	74,819
Commodities	9,830	2,781	7,968	16,302	15,600	15,600	15,375	17,925
Contractual	230,998	219,685	201,072	185,402	216,795	216,795	204,650	174,625
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	316,503	297,750	284,540	276,304	296,164	296,164	283,855	267,369
Percent Change		(5.92)%	(4.44)%	(2.89)%	7.19 %	— %	(4.16)%	(5.81)%
Council Members	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000
Percent Change FTE		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Department Legislation

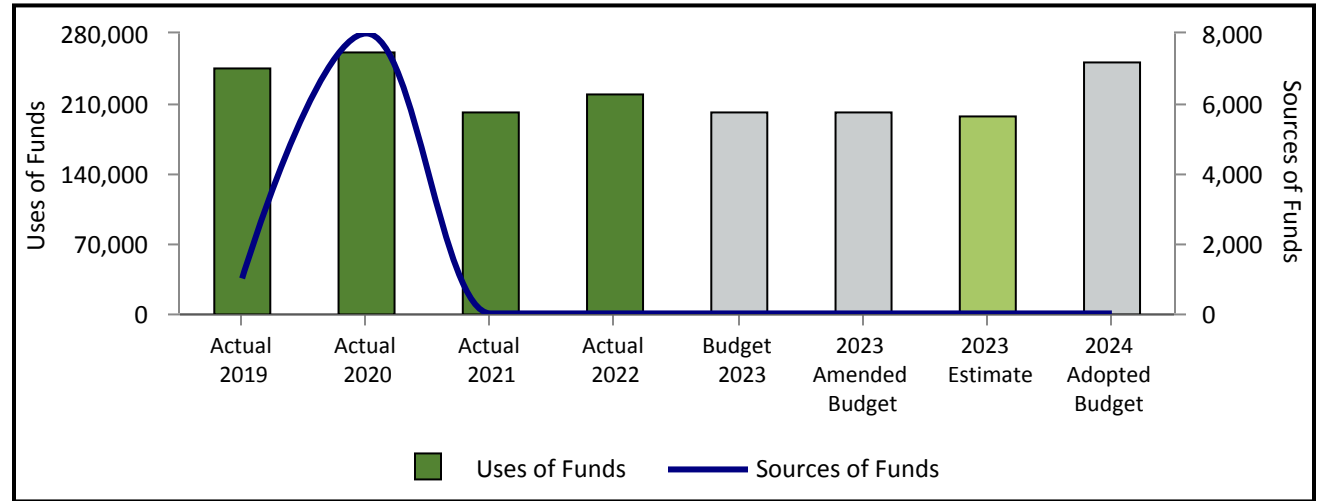
Fund General

Division City Council

Account 02.0101

Description

The City Council is the City's legislative body through which public policy is established. The City Council consists of seven members - four elected from districts and three elected at-large. The Mayor is selected from and by the City Council members to serve a two-year term as chief presiding officer.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	1,000	8,000	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,000	8,000	—	—	—	—	—	—
Percent Change		700.00 %	(100.00)%	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	74,991	74,718	75,244	74,472	63,430	63,430	63,430	74,388
Commodities	6,300	2,446	5,045	14,363	8,250	8,250	9,650	11,750
Contractual	164,823	185,792	120,849	131,899	130,700	130,700	125,700	166,800
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	246,113	262,956	201,138	220,734	202,380	202,380	198,780	252,938
Percent Change		6.84 %	(23.51)%	9.74 %	(8.32)%	— %	(1.78)%	27.25 %

Department Legislation

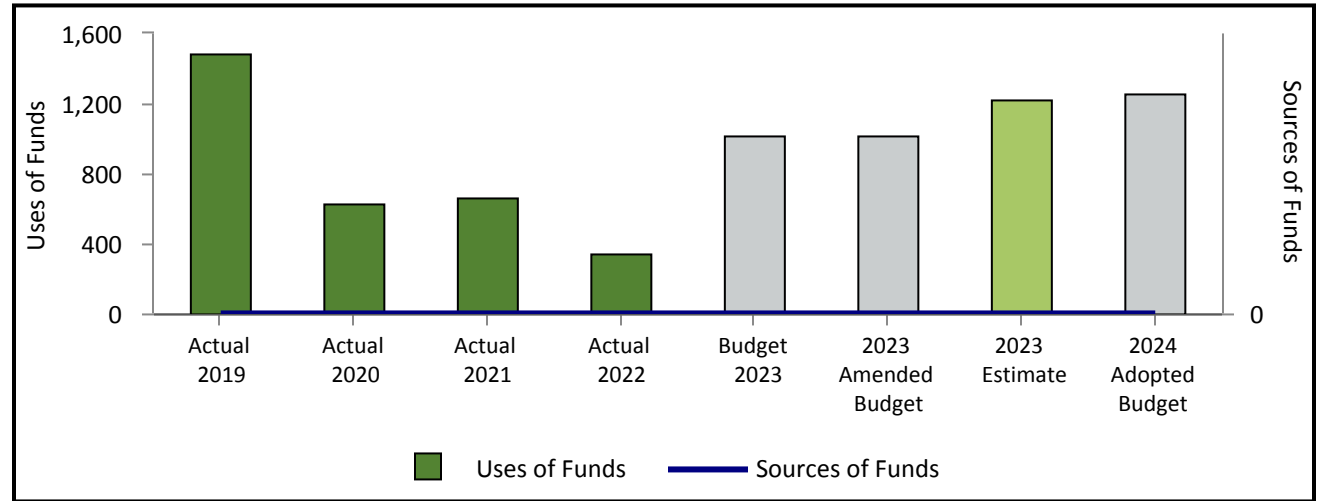
Fund General

Division Board of Adjustment and Appeals

Account 02.0102

Description

The Board of Adjustment and Appeals is a quasi-judicial body that considers requests for variances from the requirements of the Comprehensive Zoning Ordinance and considers appeals from various other licensing, code and regulatory requirements of the City of Englewood.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	684	336	257	127	226	226	400	431
Commodities	239	—	—	—	75	75	75	75
Contractual	565	298	405	218	720	720	750	750
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,488	633	661	345	1,021	1,021	1,225	1,256
Percent Change		(57.44)%	4.43 %	(47.87)%	196.19 %	— %	19.96 %	2.52 %

Department Legislation

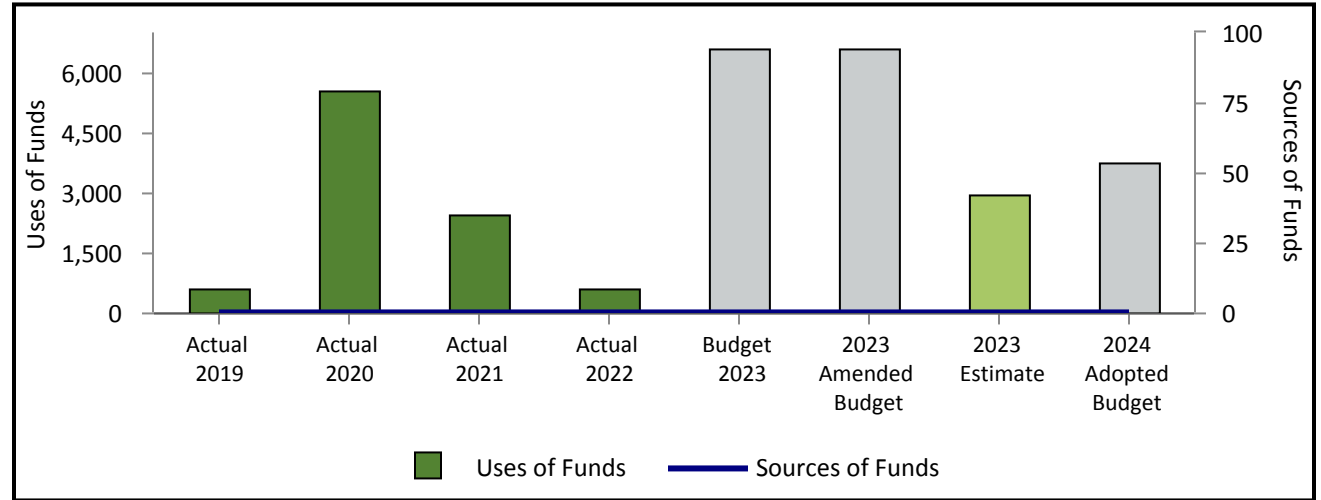
Fund General

Division Planning and Zoning Commission

Account 02.0103

Description

The Planning & Zoning Commission advises the City Council in matters relative to the development of the City. The Commission is charged with developing a Comprehensive Plan and periodic amendments thereto, and advising the City Council in all matters that affect the “general plan” of the City including, but not limited to: annexations, zoning, and the planning of land use, Master Street Plan, transportation, and the quality of life in the community. The Planning Commission advises the City Manager as to priorities in the Capital Improvement Program.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	105	—	—	—	—	—	—
Commodities	512	—	—	335	1,825	1,825	450	1,250
Contractual	67	5,459	2,467	249	4,800	4,800	2,500	2,500
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	579	5,564	2,467	584	6,625	6,625	2,950	3,750
Percent Change		861.30 %	(55.66)%	(76.35)%	1035.31 %	— %	(55.47)%	27.12 %

Department Legislation

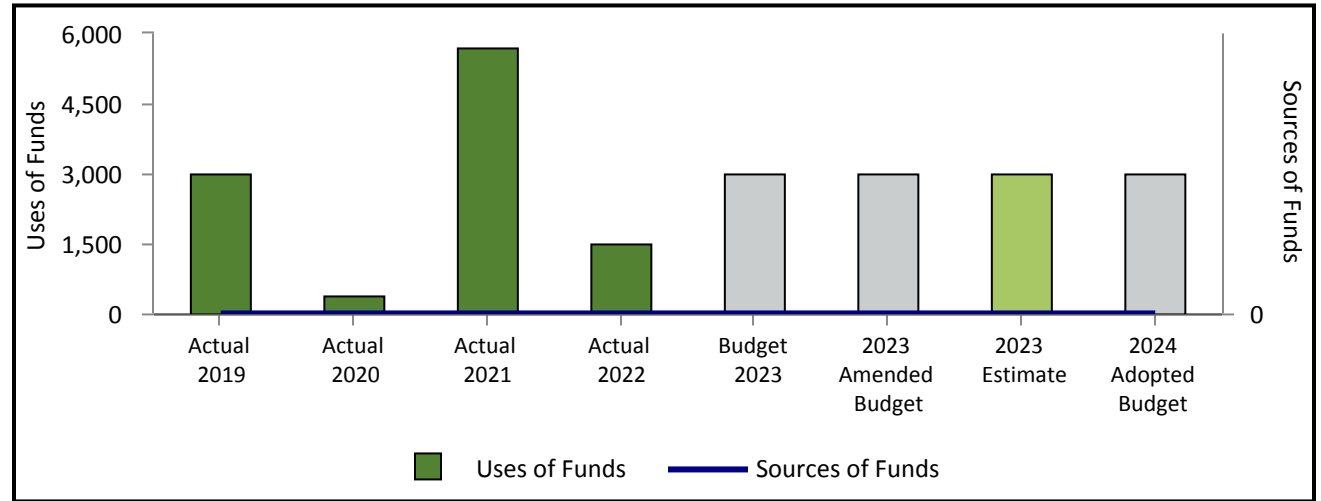
Fund General

Division Library Board

Account 02.0104

Description

The Library Board is responsible for advising the City Council in the development and maintenance of a modern public library system.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	2,067	199	2,609	1,520	1,500	1,500	3,000	3,000
Contractual	920	208	3,098	—	1,500	1,500	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,987	407	5,707	1,520	3,000	3,000	3,000	3,000
Percent Change		(86.39)%	1303.79 %	(73.36)%	97.34 %	— %	— %	— %

Department Legislation

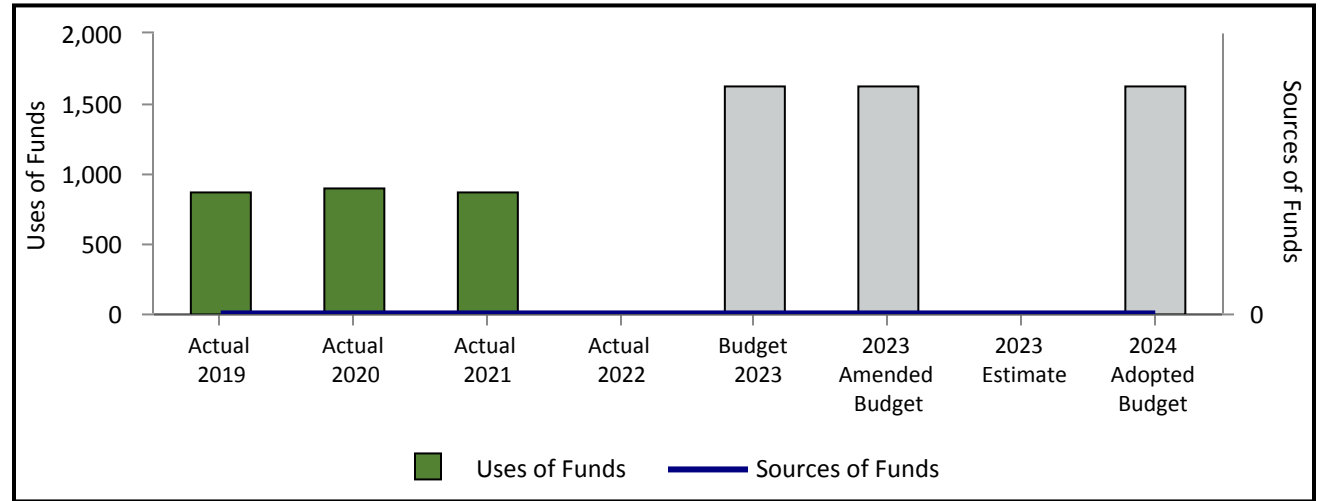
Fund General

Division Parks and Recreation Commission

Account 02.0105

Description

The Parks and Recreation Commission provide public input to the Englewood Parks and Recreation staff and the Englewood City Council on parks and recreation issues.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	16	18	—	—	750	750	—	750
Contractual	850	875	875	—	875	875	—	875
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	866	893	875	—	1,625	1,625	—	1,625
Percent Change		3.14 %	(2.06)%	(100.00)%	— %	— %	(100.00)%	— %

Department Legislation

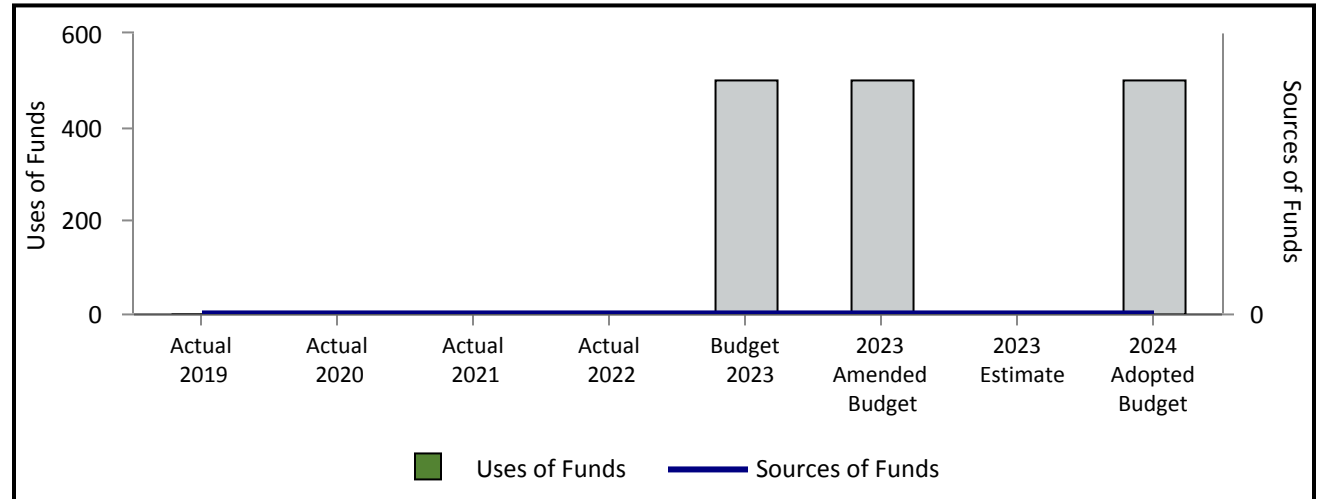
Fund General

Division Code Enforcement Advisory Committee

Account 02.0106

Description

The Code Enforcement Advisory Committee is established as a Police Department advisory committee focused on the activities and services of code enforcement and regulatory processes of the Neighborhood Services/Special Operations Division. The Committee is comprised of seven members appointed by City Council, and three ex-officio staff members appointed by the City Manager and two Council liaison members.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	—	—	—	500	500	—	500
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	500	500	—	500
Percent Change		— %	— %	— %	— %	— %	(100.00)%	— %

Department Legislation

Fund General

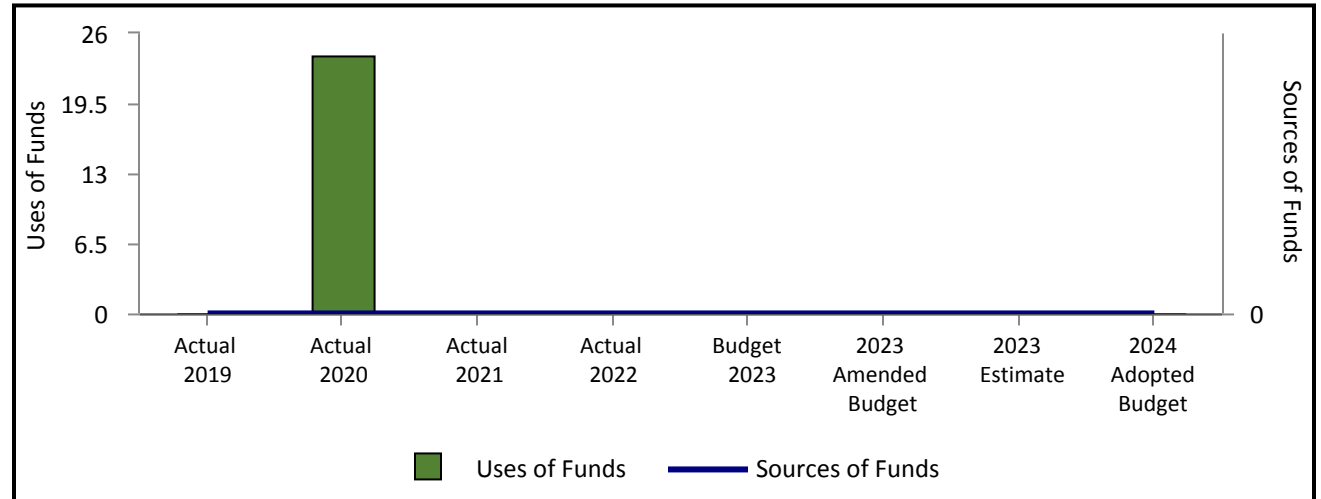
Division Alliance for Commerce in Englewood

Account 02.0107

Description

The Alliance for Commerce in Englewood (ACE) was formed by City Council to serve as an advisory group and provide input on issues impacting the business community. The membership in ACE is a representative cross-section of our diverse business community.

On September 20, 2021, the City Council approved Ordinance No. 42, Series 2021 which dissolved the Alliance for Commerce in Englewood.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	24	—	—	—	—	—	—
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	24	—	—	—	—	—	—
Percent Change		— %	(100.00)%	— %	— %	— %	— %	— %

Department Legislation

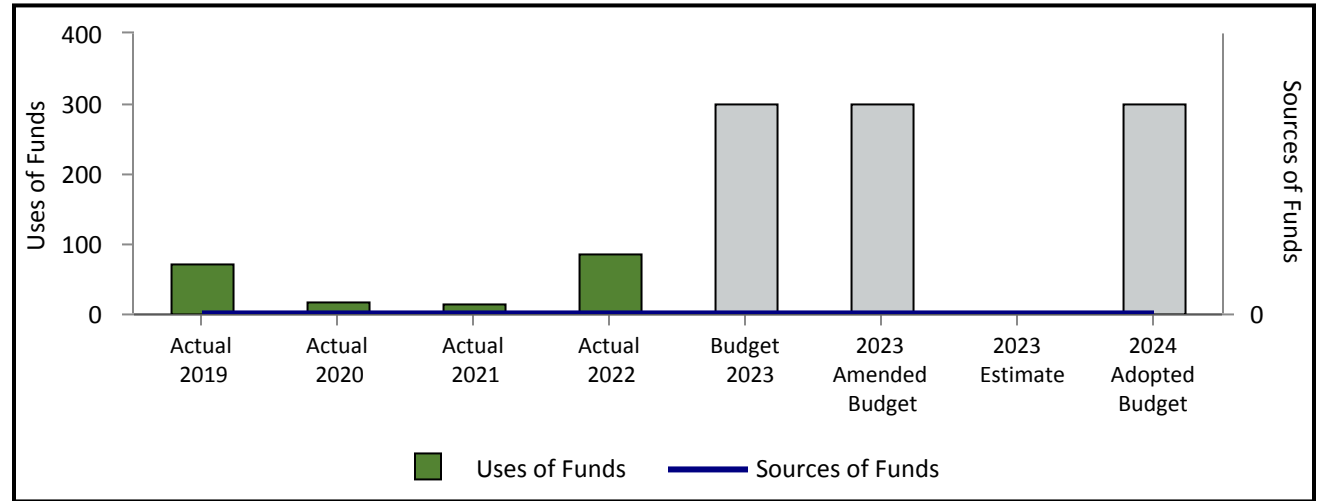
Fund General

Division Cultural Arts Commission

Account 02.0108

Description

The mission of the Cultural Arts Commission is to provide for the ongoing systematic planning for the development of cultural arts activities within the City of Englewood and to implement an arts plan.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	18	15	85	300	300	—	300
Contractual	72	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	72	18	15	85	300	300	—	300
Percent Change		(74.43)%	(20.67)%	482.99 %	252.94 %	— %	(100.00)%	— %

Department Legislation

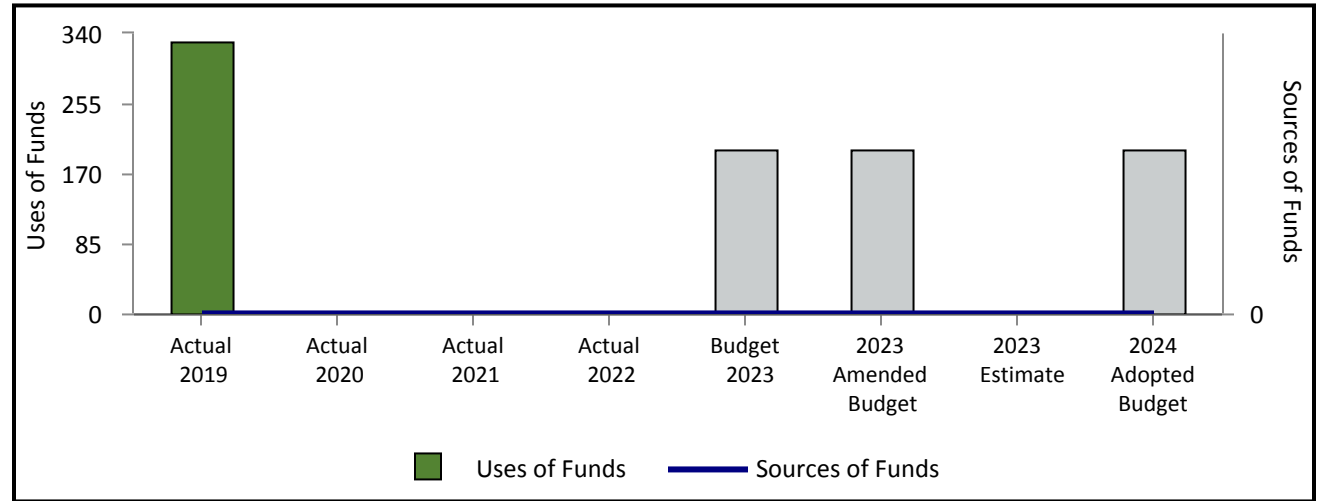
Fund General

Division Transportation Advisory Committee

Account 02.0109

Description

The Englewood Transportation Advisory Committee makes recommendations to City Council on transportation issues, including vehicle, pedestrian, and bicycling, in the City of Englewood.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	330	—	—	—	200	200	—	200
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	330	—	—	—	200	200	—	200
Percent Change		(100.00)%	— %	— %	— %	— %	(100.00)%	— %

Department Legislation

Fund General

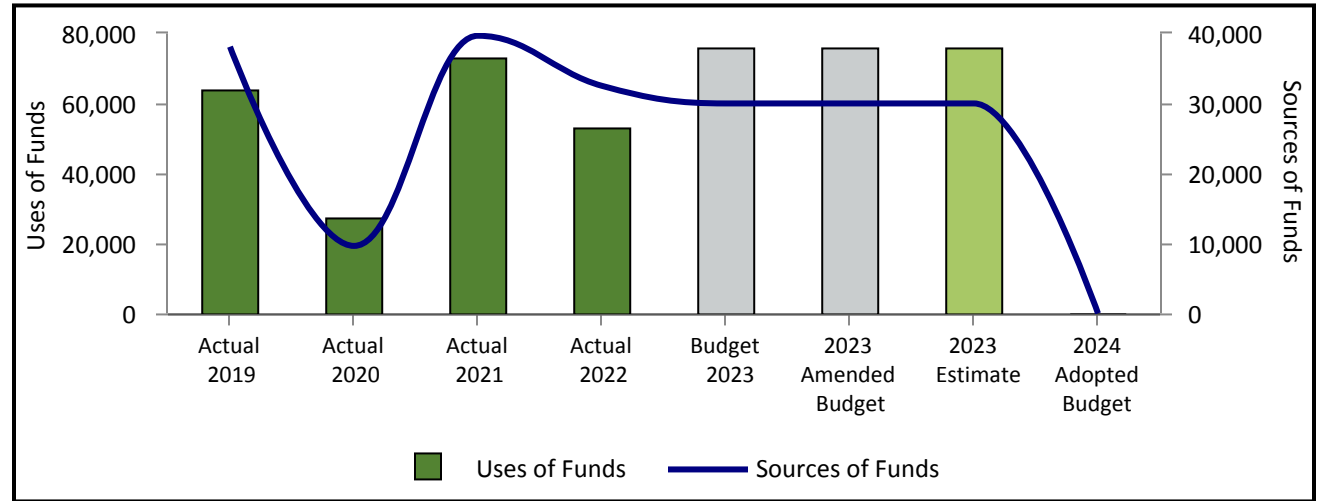
Division Sustainability Commission

Account 02.0110

Description

The Sustainability Commission, previously known as Keep Englewood Beautiful, is a team of volunteers dedicated to improving the quality of life for all Englewood citizens. It promotes community participation and environmentally responsible behavior through partnerships with citizens, schools, businesses, and government agencies.

Effective January 2024, the oversight of the Sustainability Commission budget resides with the City Manager's Office and accounted for in the Sustainability Programs Division (02-0202).



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	38,106	9,648	39,672	32,513	30,000	30,000	30,000	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	38,106	9,648	39,672	32,513	30,000	30,000	30,000	—
Percent Change		(74.68)%	311.19 %	(18.05)%	(7.73)%	— %	— %	(100.00)%
Uses of Funds								
Personnel	—	126	—	—	—	—	—	—
Commodities	221	75	285	—	2,100	2,100	2,100	—
Contractual	63,652	26,993	72,802	52,891	74,000	74,000	74,000	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	63,873	27,194	73,088	52,891	76,100	76,100	76,100	—
Percent Change		(57.42)%	168.76 %	(27.63)%	43.88 %	— %	— %	(100.00)%

Department Legislation

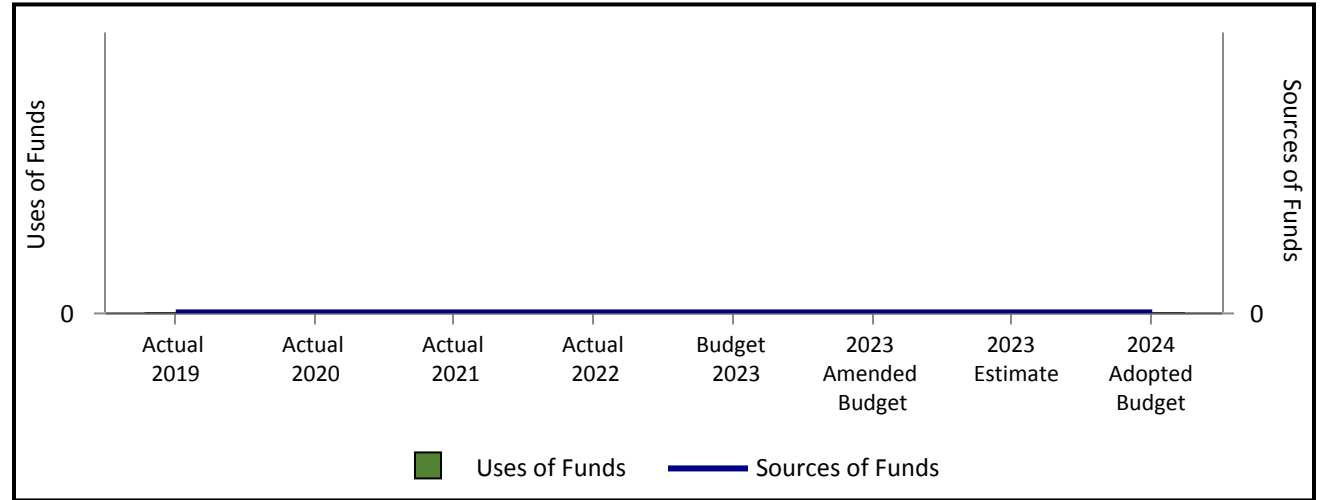
Fund General

Division Budget Advisory Committee

Account 02.0111

Description

The Budget Advisory Committee (BAC) was created by City Council and the City Manager to advise the City on the development, implementation, and evaluation of the annual City Budget. The Budget Advisory Committee not only advises on the prioritization of how City tax dollars are spent, but also advises policymakers in their decision-making process in an open and transparent process.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	—	—	—	—	—	—	—
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %

Department Legislation

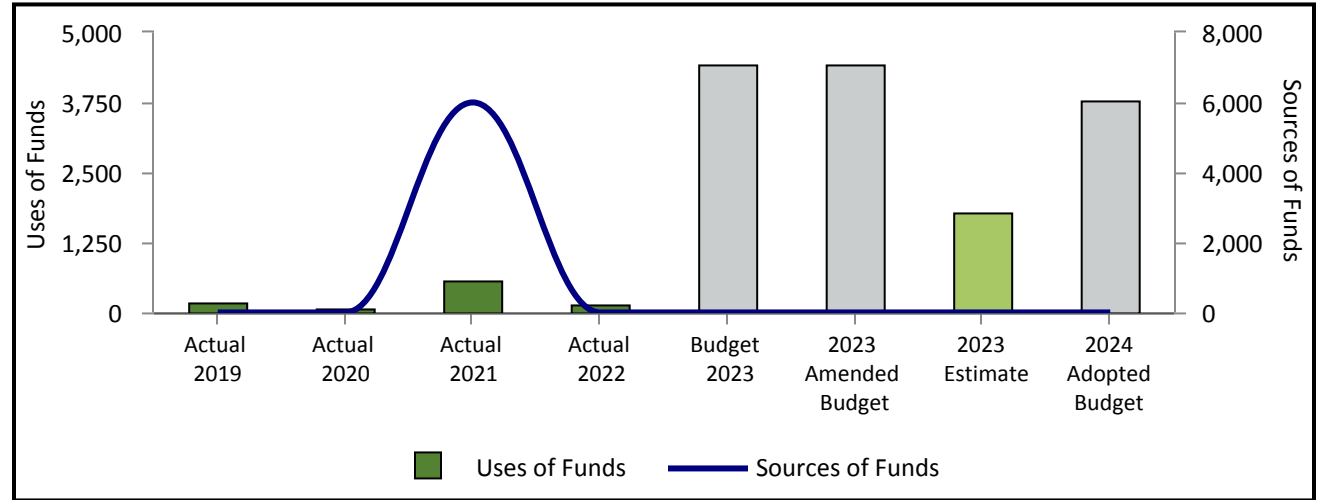
Fund General

Division Historic Preservation Commission

Account 02.0112

Description

Advisory Committee focused on preserving the aesthetic, historical, architectural, and geographic heritage of the City



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	6,000	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	6,000	—	—	—	—	—
Percent Change		— %	— %	(100.00)%	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	113	113.07	—	—
Commodities	146	—	14	—	100	100	100	100
Contractual	50	60	575	145	4,200	4,200	1,700	3,700
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	196	60	589	145	4,413	4,413	1,800	3,800
Percent Change		(69.42)%	881.58 %	(75.38)%	2943.50 %	— %	(59.21)%	111.11 %



CITY MANAGER'S OFFICE

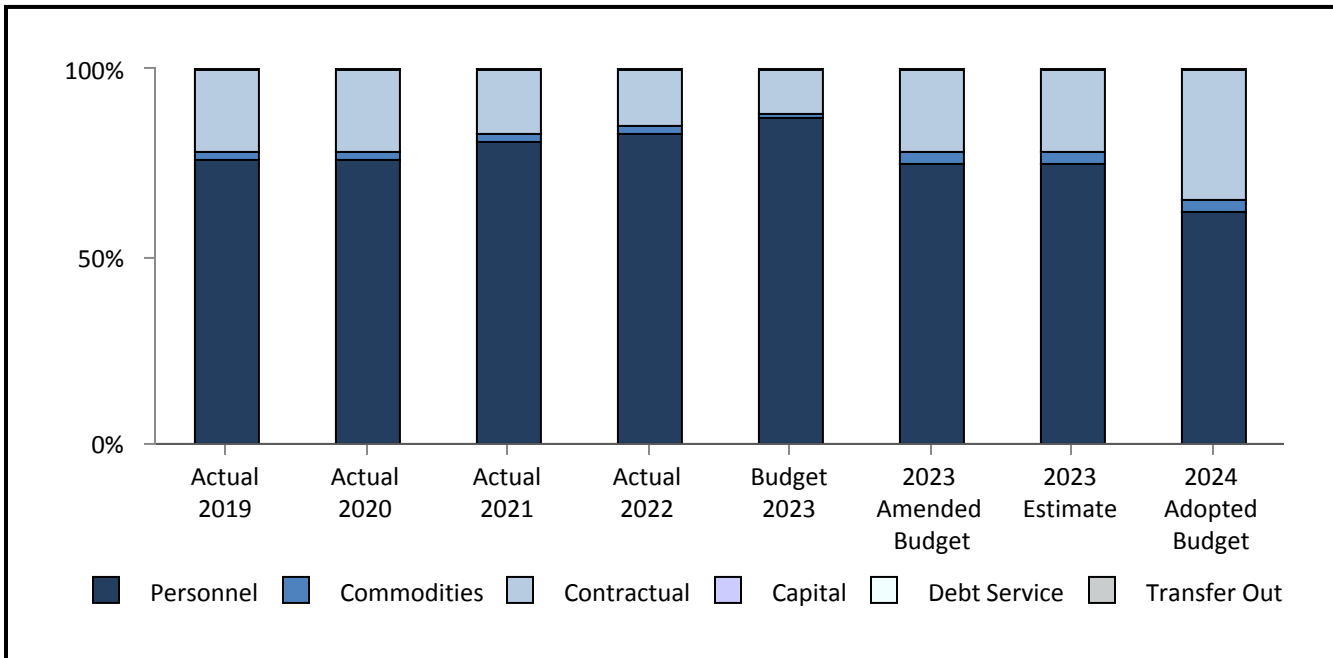
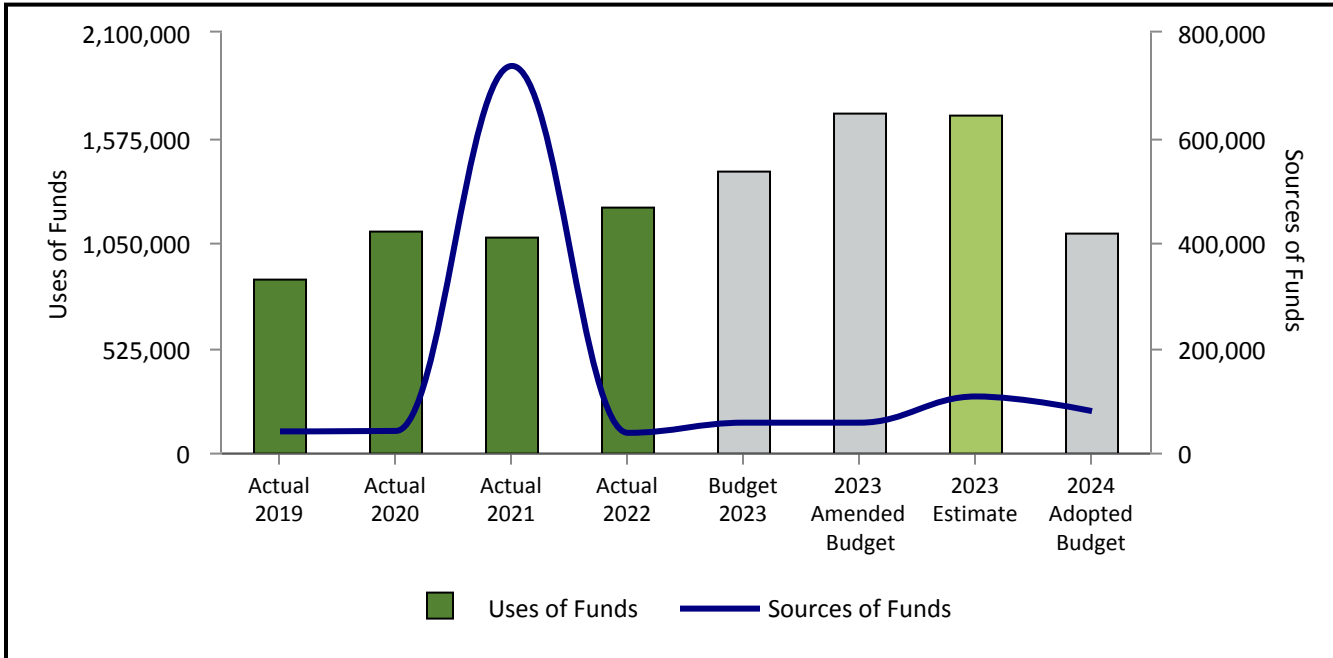
MISSION | *To promote and ensure a high quality of life, economic vitality, and a uniquely desirable community identity through the provision of trustworthy, coordinated, effective and efficient leadership and systems that lead to success.*

DESCRIPTION | The City Manager's Office oversees general operations for the city and is responsible for implementing policy decisions made by city council. The city manager and his staff work closely with other departments to help ensure responsiveness and the implementation of quality services and projects.



Department City Manager's Office (formerly part of the Administration Department and included City Clerk's Office until 2024)

Fund General



Department City Manager's Office (formerly part of the Administration Department and included City Clerk's Office until 2024)

Fund General

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	39,358	39,993	39,178	35,515	40,750	40,750	32,930	30,000
Intergovernmental	—	—	688,642	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	57,900	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	1,063	1,318	8,655	2,109	16,250	16,250	16,100	49,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	40,420	41,311	736,474	37,624	57,000	57,000	106,930	79,000
Percent Change		2.20 %	1682.77 %	(94.89)%	51.50 %	— %	87.60 %	(26.12)%
Uses of Funds								
Personnel	668,102	848,058	883,465	1,025,487	1,232,832	1,273,446	1,273,445	690,291
Commodities	13,359	23,528	20,046	22,249	16,625	46,550	54,550	29,700
Contractual	189,159	239,105	181,149	180,893	163,947	380,947	364,447	381,321
Capital	—	—	—	—	500	500	500	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	870,620	1,110,692	1,084,660	1,228,629	1,413,904	1,701,443	1,692,942	1,101,312
Percent Change		27.57 %	(2.34)%	13.27 %	15.08 %	20.34 %	(0.50)%	(34.95)%
Employees FTE	6.750	7.750	7.750	8.750	9.125	10.000	10.000	5.000
Percent Change FTE		14.81 %	— %	12.90 %	4.29 %	9.59 %	— %	(50.00)%

The Central Services Fund was closed at the end of 2019. From 2020 through 2022, the USPS mail services are budgeted in the Parks, Recreation, Library and Golf Department. Starting in 2023, the USPS mail services are included in the Administration Department's budget and the copier service charges are accounted for in the Information Technology Department budget. This cost allocation better reflects which departments are responsible to complete these specific duties/tasks. In 2023, the City Clerk's Office was established as separate department.

Department City Manager's Office (formerly part of the Administration Department and included City Clerk's Office until 2024)

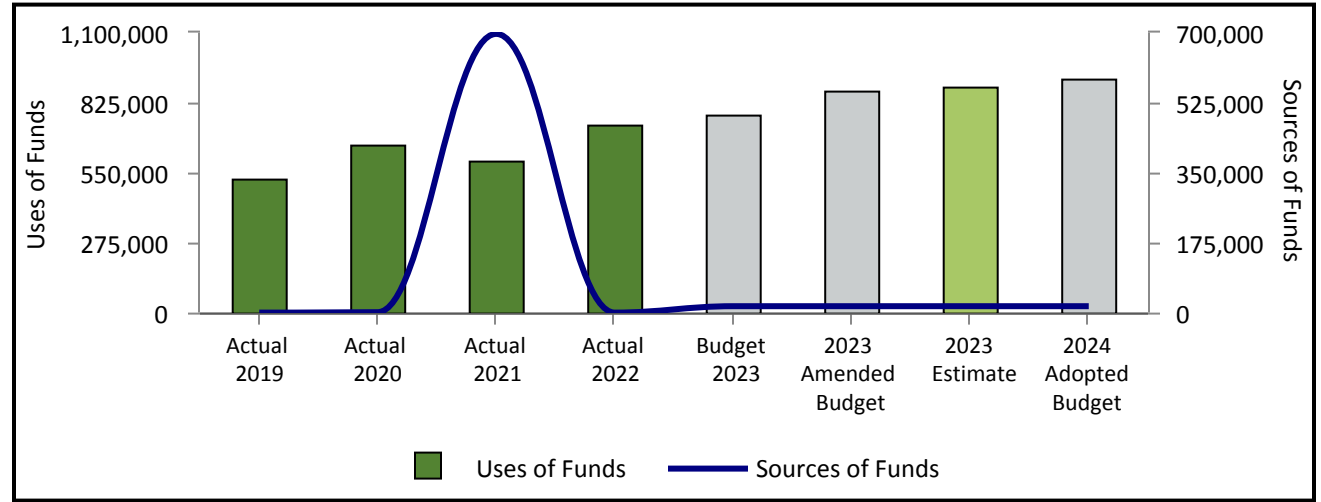
Fund General

Division City Manager's Office

Account 02.0201

Description

The City Manager's Office oversees general operations for the City and is responsible for implementing policy decisions made by City Council. The City Manager and his staff work closely with other departments to help ensure responsiveness and the implementation of quality services and projects. This office also coordinates citizen relations, communications, and a variety of special projects.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	688,642	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	1,048	8,100	—	16,000	16,000	16,000	16,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	1,048	696,742	—	16,000	16,000	16,000	16,000
Percent Change		— %	66398.20 %	(100.00)%	— %	— %	— %	— %
Uses of Funds								
Personnel	379,968	459,781	456,302	615,741	713,822	726,018	726,018	589,771
Commodities	8,470	21,606	15,840	18,525	9,525	9,525	21,450	27,600
Contractual	138,426	177,262	126,787	104,801	58,347	137,347	137,847	305,146
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	526,864	658,649	598,929	739,067	781,694	872,890	885,315	922,517
Percent Change		25.01 %	(9.07)%	23.40 %	5.77 %	11.67 %	1.42 %	4.20 %

Department City Manager's Office (formerly part of the Administration Department and included City Clerk's Office until 2024)

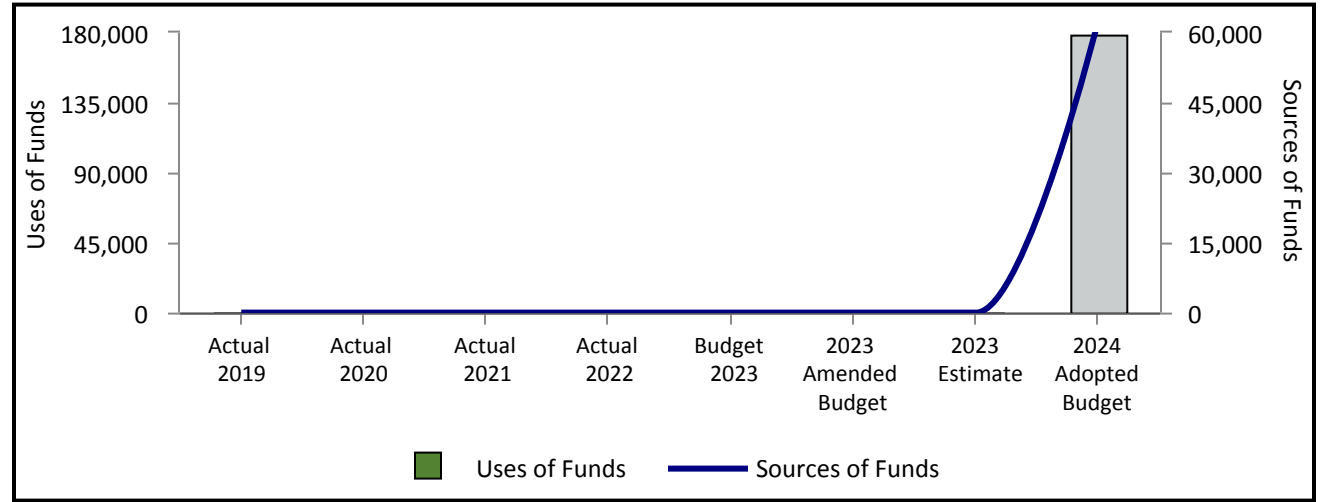
Fund General

Division Sustainability Programs

Account 02.0202

Description

Works with the Sustainability Commission and promotes community participation and environmentally responsible behavior through partnerships with citizens, schools, businesses, and government agencies.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	30,000
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	33,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	63,000
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	100,520
Commodities	—	—	—	—	—	—	—	2,100
Contractual	—	—	—	—	—	—	—	76,175
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	—	—	—	178,795
Percent Change		— %	— %	— %	— %	— %	— %	— %



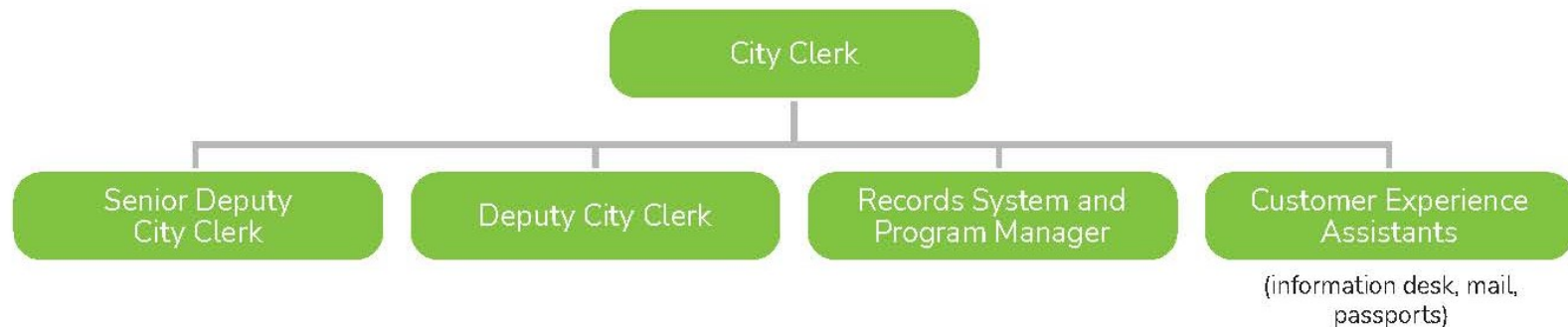
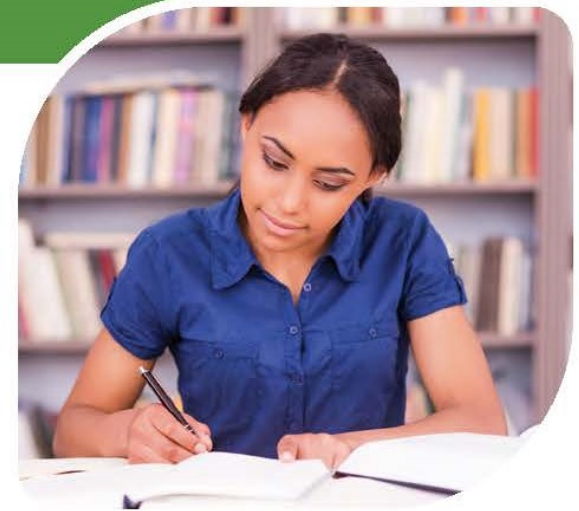
CITY CLERK'S OFFICE

MISSION

To serve the residents, council, staff and visitors in an efficient, courteous and professional manner, while performing the functions and duties of the office in accordance with state and municipal laws. To be ever mindful of our neutrality and impartiality by rendering equitable services to all with emphasis on ethics, integrity and professionalism while committed to quality customer service, innovation and easy access to public records.

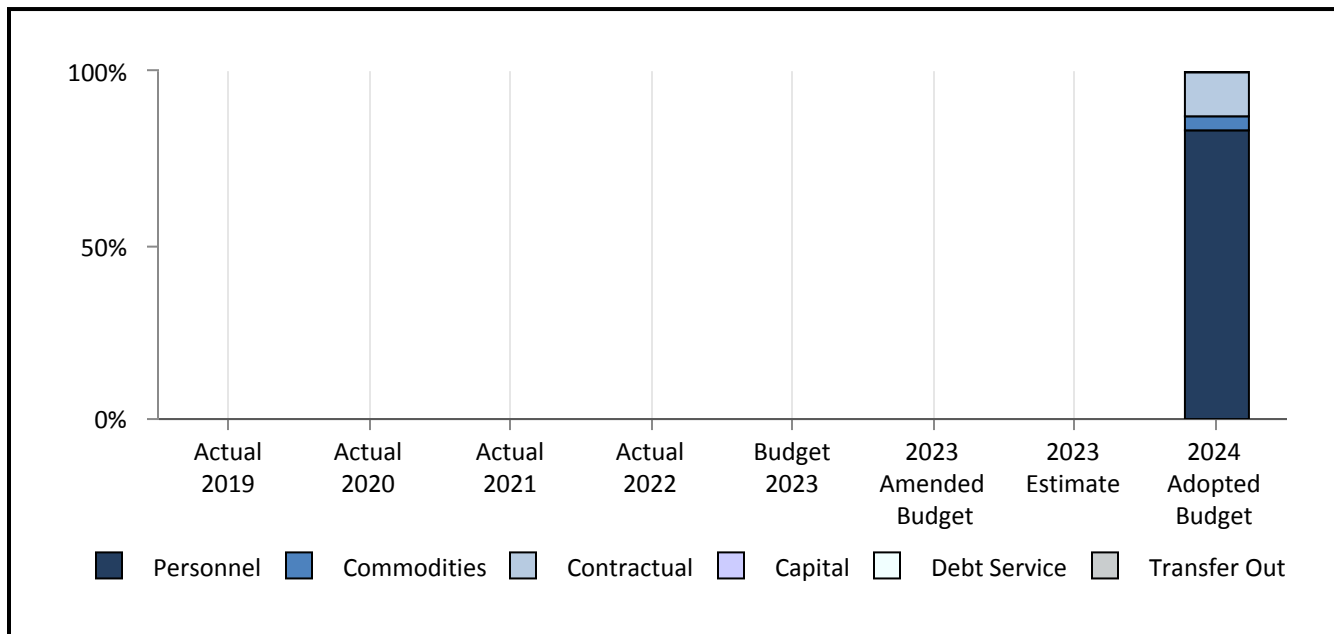
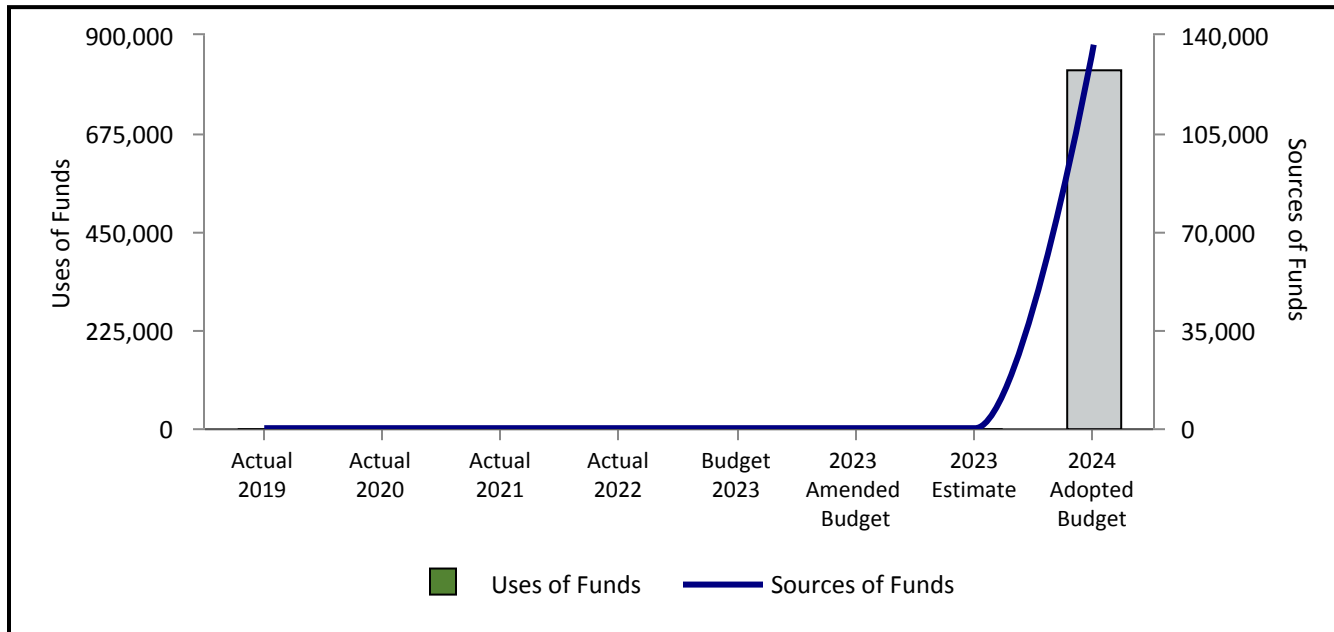
DESCRIPTION

The City Clerk's Office is responsible for the preservation of all official city records; serves as clerk to city council, administers all municipal elections, board and commission coordination and administration of liquor and marijuana licensing.



Department City Clerk's Office (formerly part of the Administration Department and included City Manager's Office until 2024)

Fund General



Department City Clerk's Office (formerly part of the Administration Department and included City Manager's Office until 2024)

Fund General

Division City Clerk's Office

Account 02.0602

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	32,500
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	104,000
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	—	—	—	—	—	—	—	120
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	136,620
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	678,032
Commodities	—	—	—	—	—	—	—	32,950
Contractual	—	—	—	—	—	—	—	109,200
Capital	—	—	—	—	—	—	—	500
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	—	—	—	820,682
Percent Change		— %	— %	— %	— %	— %	— %	— %
Employees FTE								6.500
Percent Change FTE		— %	— %	— %	— %	— %	— %	— %

The Central Services Fund was closed at the end of 2019. From 2020 through 2022, the USPS mail services are budgeted in the Parks, Recreation, Library and Golf Department. Starting in 2023, the USPS mail services are included in the Administration Department's budget and the copier service charges are accounted for in the Information Technology Department budget. This cost allocation better reflects which departments are responsible to complete these specific duties/tasks. In 2023, the City Clerk's Office was established as separate department.



CITY ATTORNEY'S OFFICE

MISSION

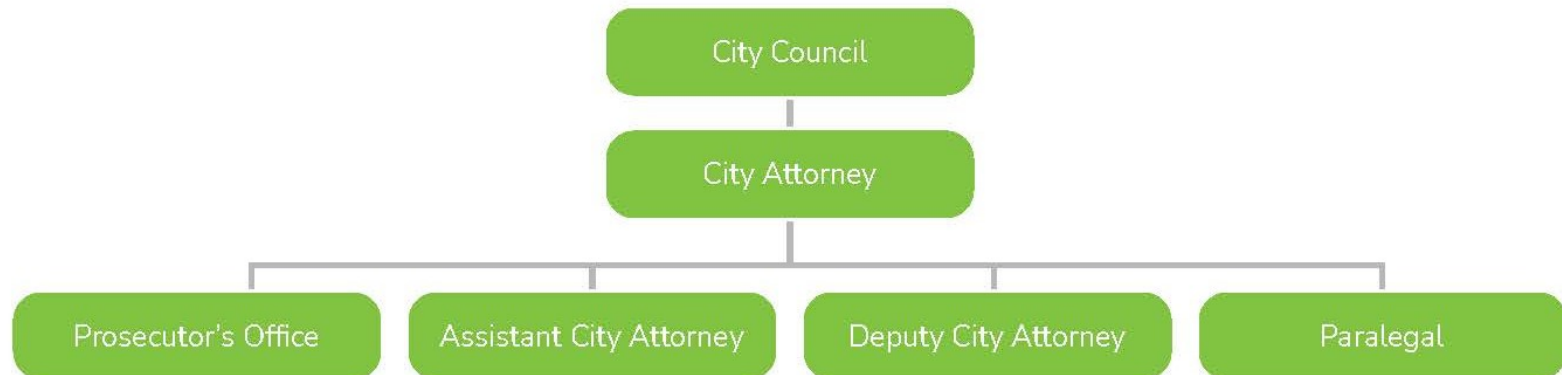
The City Attorney's Office is the legal representative of the city and shall provide effective and efficient legal policies to the city council and city officials. Within the provision of the Constitution of the United States, the State of Colorado and the Charter of the City of Englewood these services shall be creatively developed and innovatively implemented.

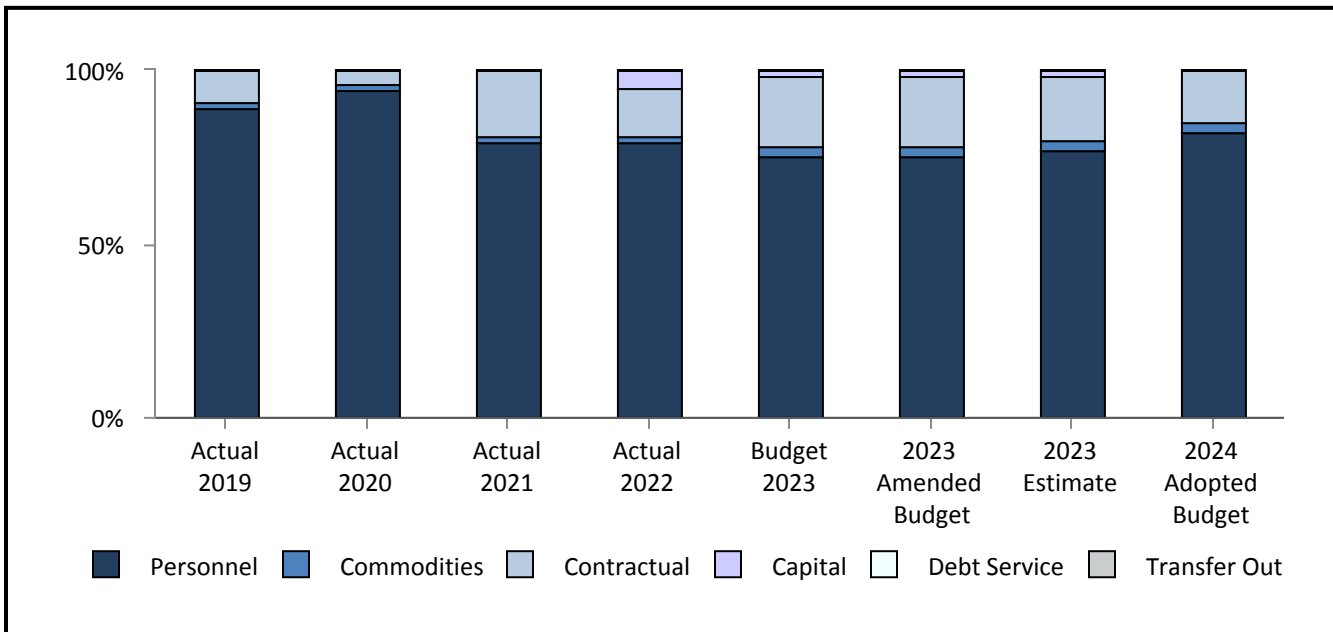
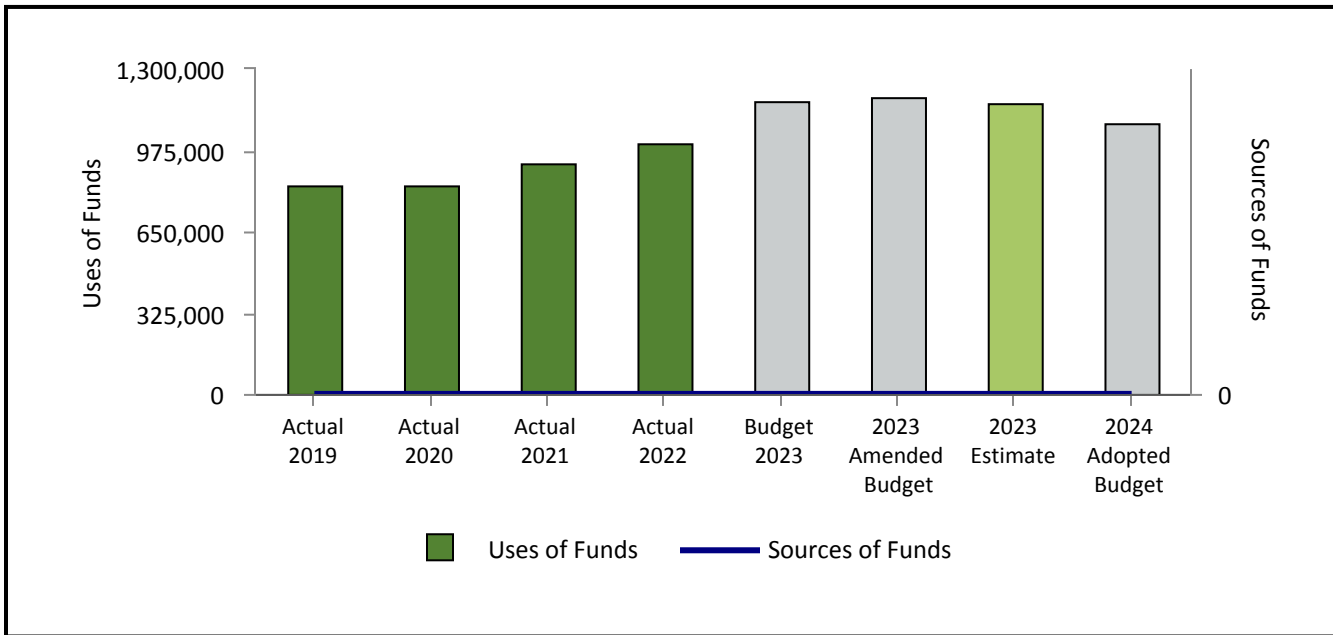
DESCRIPTION

The City Attorney's Office provides legal services and advice to the City of Englewood, its city council, staff and boards and commissions. The city attorney supervises the drafting of all ordinances and the preparation of all legal documents.

The City of Englewood's Home Rule Charter empowers the city attorney to institute or defend any suit, action or proceeding on behalf of the city or any of its agencies when directed by council. The City Attorney works to proactively address any legal concerns to enhance opportunities and mitigate liability for the city.

The City Attorney's Office also prosecutes violations heard in Municipal Court. The Prosecutor's Office is responsible for the day to day prosecution of municipal ordinance violations. These violations include traffic, domestic violence, juvenile cases, sales tax violations, building code violations, code enforcement violations and show cause hearings as well as all other Municipal Code violations.





Department City Attorney's Office

Fund General

Division City Attorney's Office and Prosecutor's Office

Account 02.0301 Attorney's Office and 02.0302 Prosecutor's Office

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	743,187	779,834	729,292	792,125	879,899	897,324	895,807	885,378
Commodities	20,665	19,134	18,197	24,248	35,577	35,577	35,577	32,575
Contractual	73,785	34,003	175,913	136,751	238,015	236,499	208,015	162,464
Capital	—	—	—	48,434	21,659	21,659	21,659	1,000
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	837,637	832,971	923,402	1,001,558	1,175,150	1,191,059	1,161,058	1,081,417
Percent Change		(0.56)%	10.86 %	8.35 %	(12.77)%	2.12 %	— %	6.00 %
Employees FTE	6.000	5.740	5.700	6.200	5.950	5.950	5.950	4.450
Percent Change FTE		(4.33)%	(0.70)%	8.77%	-4.03%	— %	0.00%	(25.21)%



MUNICIPAL COURT

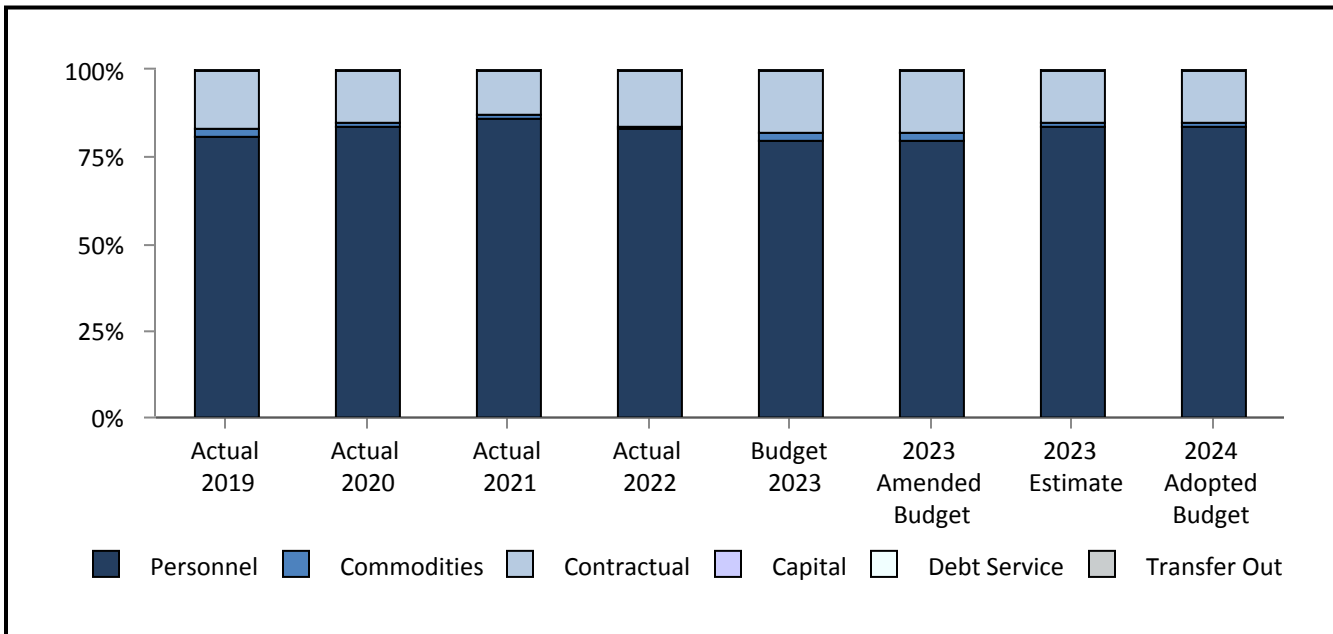
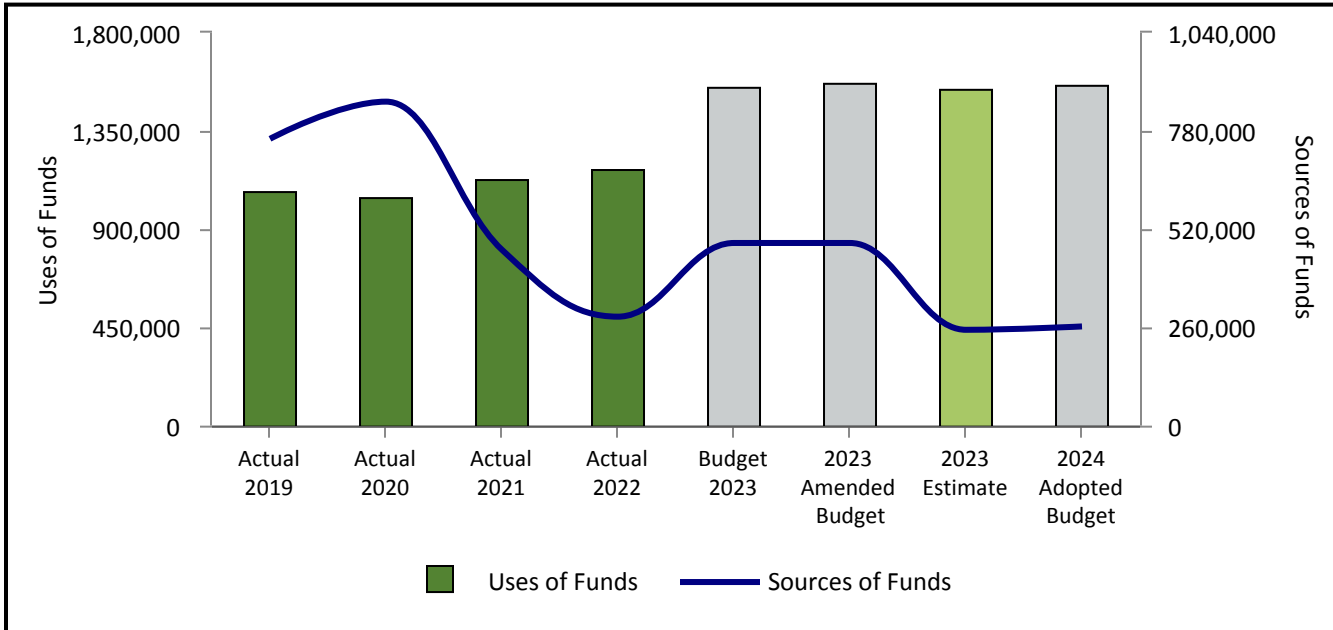
MISSION | *To Ensure Justice with Dignity for All.*

DESCRIPTION

The Englewood Municipal Court is a limited jurisdiction court serving the citizens of the City of Englewood, Colorado. The court has jurisdiction over traffic violations, parking citations and local ordinances that include shoplifting, disturbances, assaults, code violations, animal violations and domestic violence matters.

The City of Englewood has the only elected municipal judge in the State of Colorado.





Department Municipal Court

Fund General

Division Municipal Court

Account 02.0401

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	21,461	11,730	17,306	11,960	15,000	15,000	12,000	15,000
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	737,561	845,759	448,072	276,488	468,425	468,425	241,675	247,575
Investment Income	—	—	—	—	—	—	—	—
Other Income	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	759,022	857,489	465,378	288,448	483,425	483,425	253,675	262,575
Percent Change		12.97 %	(45.73)%	(38.02)%	67.60 %	— %	(47.53)%	3.51 %
Uses of Funds								
Personnel	878,107	880,712	972,570	973,236	1,241,947	1,264,403	1,283,514	1,301,535
Commodities	18,043	12,912	9,977	16,239	26,800	26,800	19,000	18,700
Contractual	178,550	154,393	150,918	181,509	281,202	281,202	238,252	238,902
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,074,700	1,048,016	1,133,465	1,170,984	1,549,949	1,572,405	1,540,766	1,559,137
Percent Change		(2.48)%	8.15 %	3.31 %	32.36 %	1.45 %	(2.01)%	1.19 %
Employees FTE	9.750	10.000	11.500	12.000	12.000	12.000	12.000	12.000
Percent Change FTE		2.56%	15.00%	4.35%	0.00%	— %	0.00%	0.00%



HUMAN RESOURCES

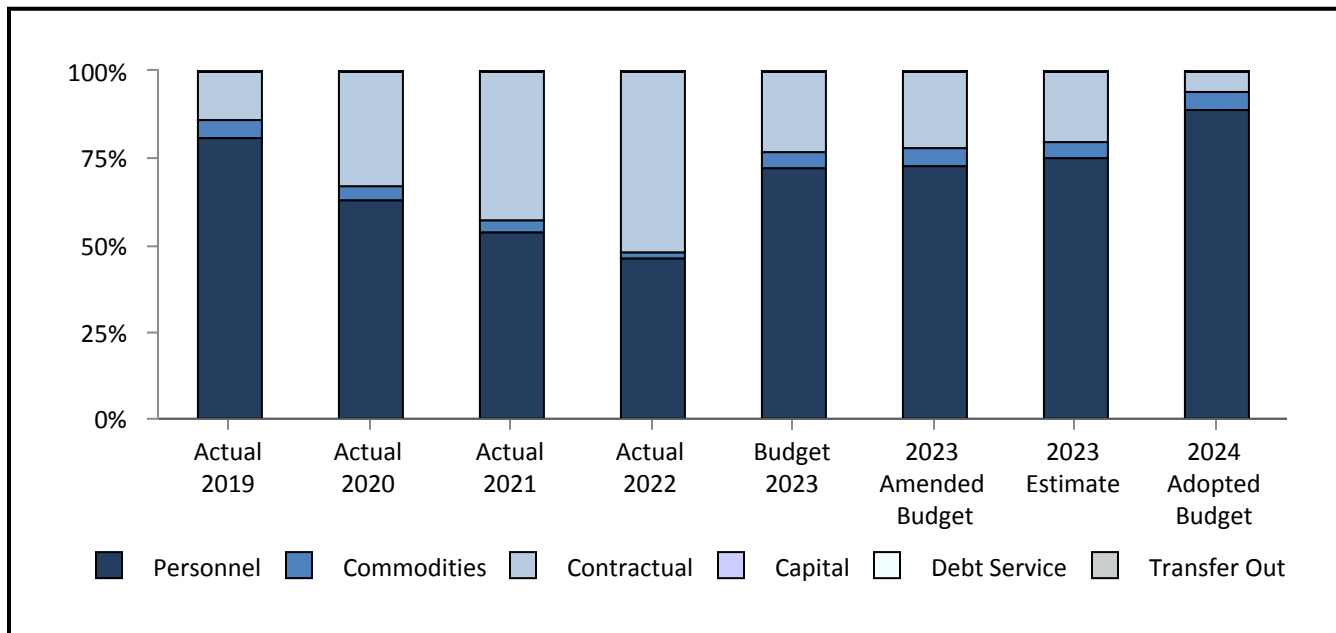
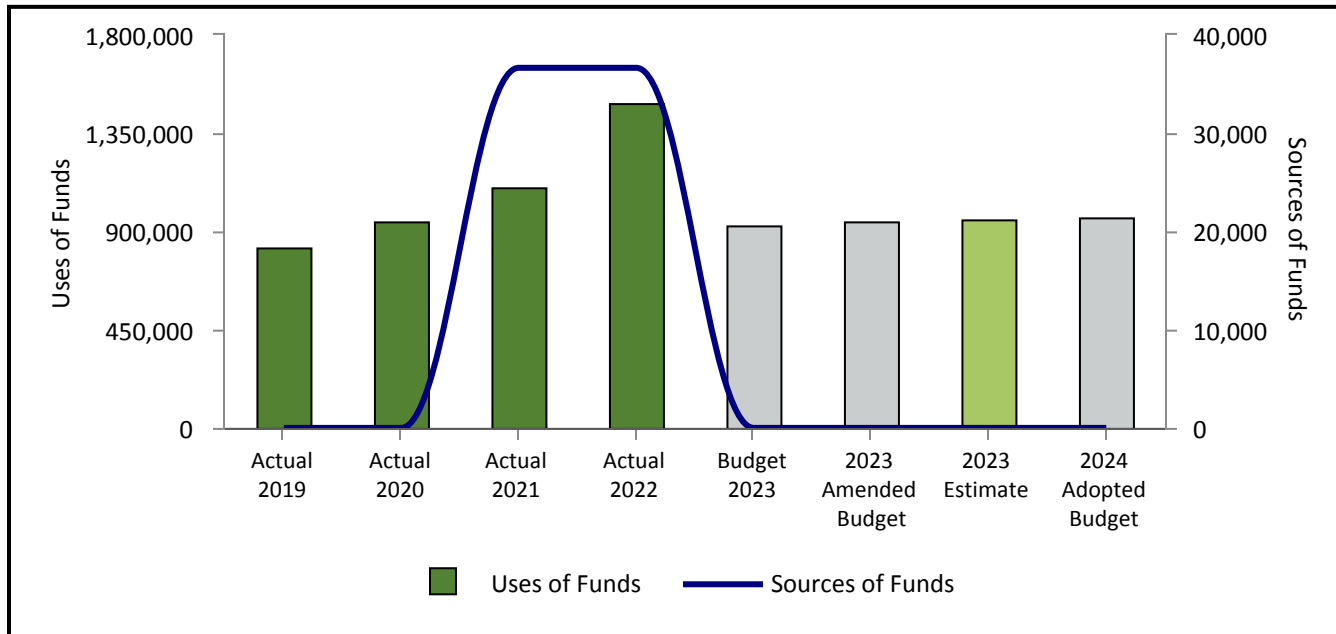
MISSION | *To exhibit dynamic leadership in providing and facilitating services to internal and external customers.*

DESCRIPTION | The Human Resources Department partners with departments to strategically manage employment functions for the City of Englewood.

Human resources staff administer the following services:

- Compensation
- Employee Benefits
- Employee Relations
- Employee Wellness Programs
- Employee Recognition
- Labor Relations and Negotiations
- Recruitment and Selection
- Risk Management
- Training and Development





Department Human Resources

Fund General

Division Administration and Operations

Account 02.0501 Administration and Operations

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	—	—	36,651	36,651	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	36,651	36,651	—	—	—	—
Percent Change		— %	— %	— %	(100.00)%	— %	— %	— %
Uses of Funds								
Personnel	671,480	603,004	596,920	677,534	667,599	684,562	714,000	852,429
Commodities	42,959	35,309	29,245	31,976	50,700	50,700	50,100	50,700
Contractual	115,427	309,566	474,002	773,901	210,267	210,267	186,817	62,767
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	829,867	947,880	1,100,167	1,483,411	928,566	945,529	950,917	965,896
Percent Change		14.22 %	16.07 %	34.84 %	(37.40)%	1.83 %	0.57 %	1.58 %
Employees	6.180	5.000	5.625	9.250	6.780	7.125	7.125	6.925
Percent Change FTE		(19.09)%	12.50%	64.44%	-26.70%	5.09 %	0.00%	(2.81)%



FINANCE

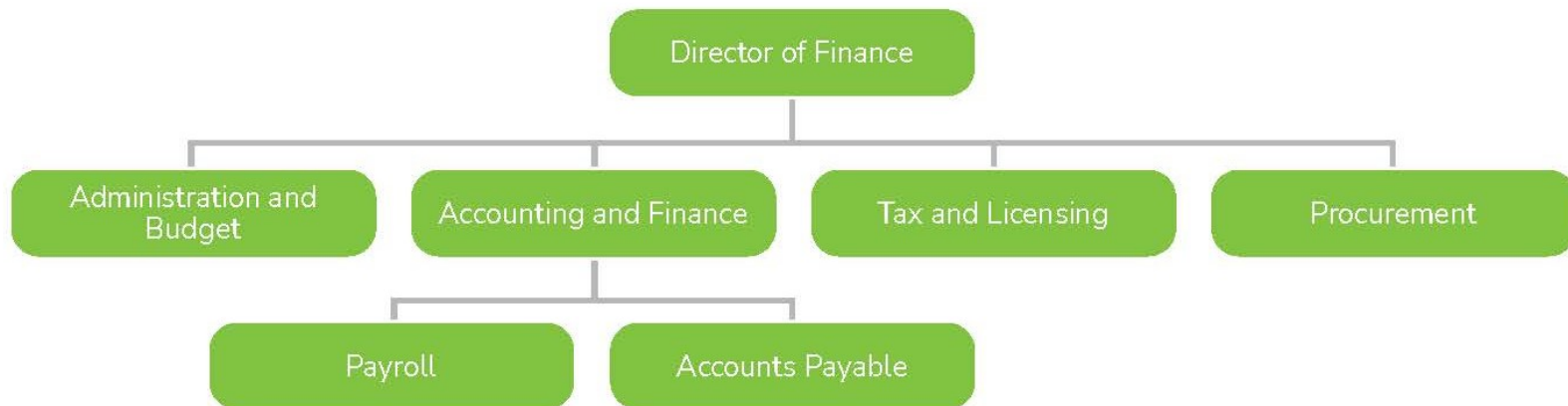
MISSION

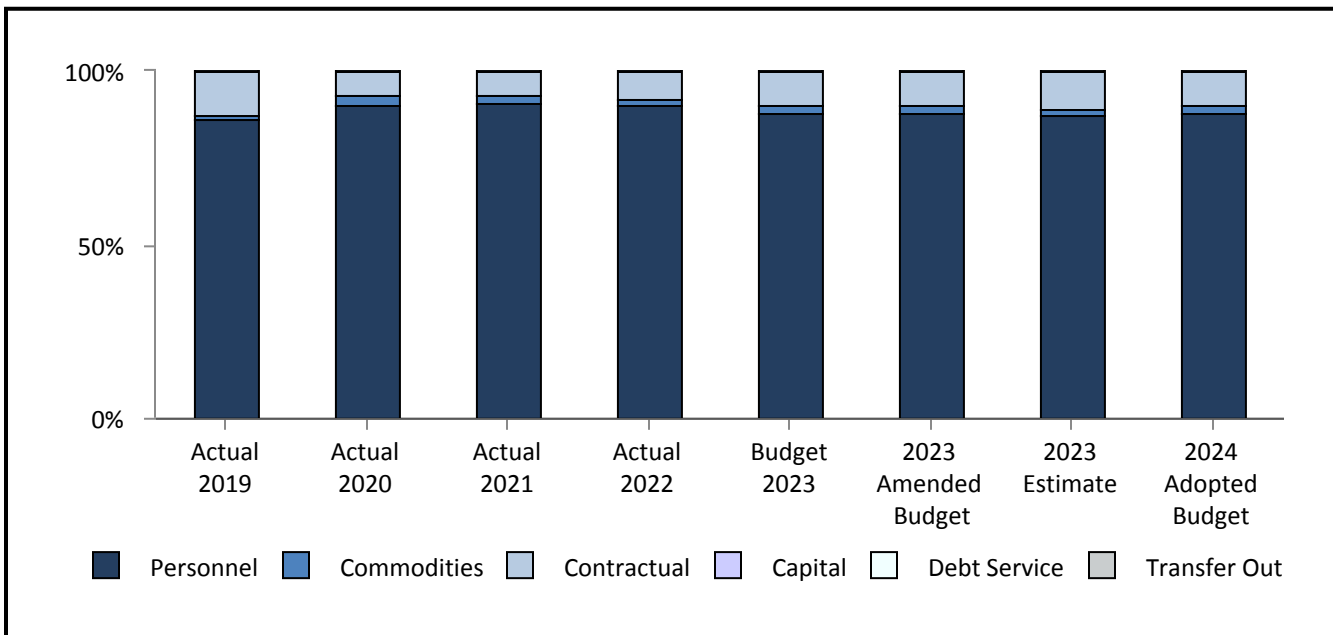
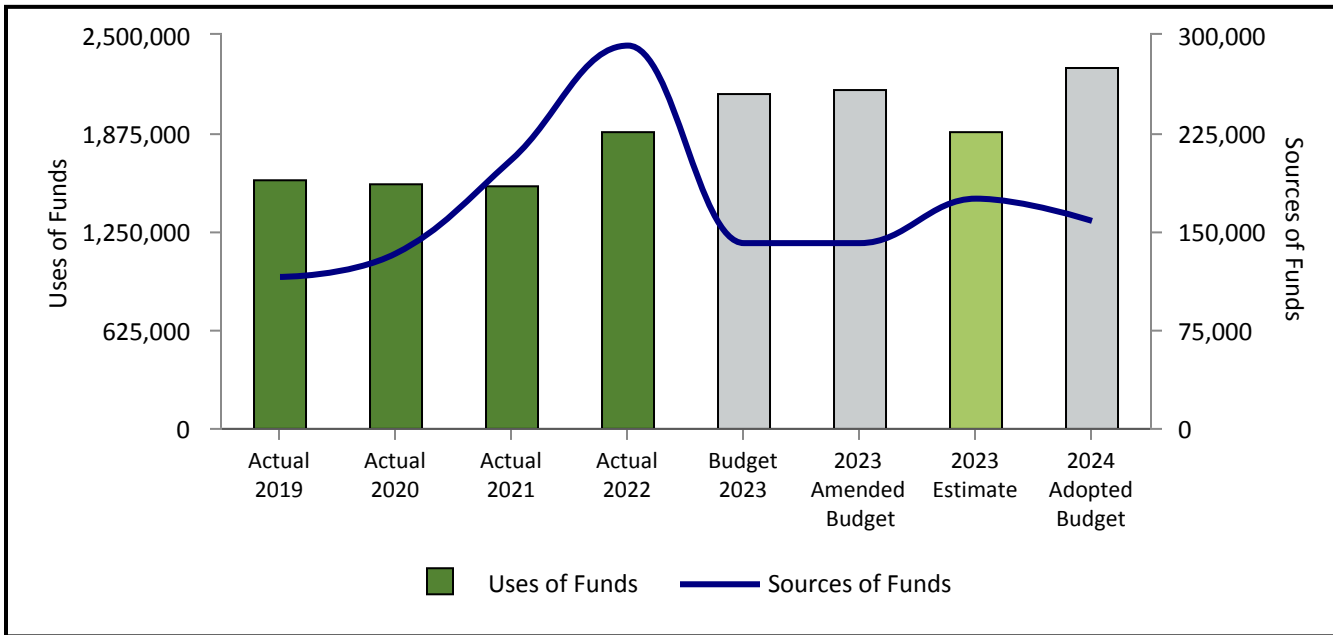
Providing business partners and stakeholders with the financial tools and technical support needed to be well-informed leaders and effective decision-makers.

We add value with accurate and insightful financial information, analysis, and solutions that promote optimal decision-making while maintaining fiscal integrity.

DESCRIPTION

The Finance Department oversees all aspects of the City of Englewood's financial management. The following divisions are under the department's purview; Administration, Budget, Accounting, Finance, Tax, Licensing and Procurement.





Department Finance

Fund General

Division 0601 Administration & Budget; 0603 Finance & Accounting; 0604 Tax Compliance & Licensing; and 0605 Procurement

Account 02.06XX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	67,730	55,330	113,025	176,194	88,050	88,050	83,000	58,000
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	47,525	77,905	92,075	115,660	53,000	53,000	92,000	100,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	115,255	133,235	205,100	291,854	141,050	141,050	175,000	158,000
Percent Change		15.60 %	53.94 %	42.30 %	(51.67)%	— %	24.07 %	(9.71)%
Uses of Funds								
Personnel	1,354,672	1,398,016	1,410,597	1,682,060	1,882,596	1,919,094	1,632,396	2,024,397
Commodities	19,927	42,861	26,654	40,655	33,075	33,075	41,750	42,050
Contractual	202,482	116,283	111,019	152,469	205,631	205,631	206,995	232,726
Capital	—	—	—	7,896	3,929	3,929	3,929	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,577,082	1,557,161	1,548,270	1,883,080	2,125,231	2,161,729	1,885,070	2,299,173
Percent Change		(1.26)%	(0.57)%	21.62 %	12.86 %	1.72 %	(12.80)%	21.97 %
Employees FTE	13.250	15.750	16.750	18.750	18.500	18.500	18.500	18.500
Percent Change FTE		18.87%	6.35%	11.94%	-1.33%	— %	0.00%	0.00%

Department Finance

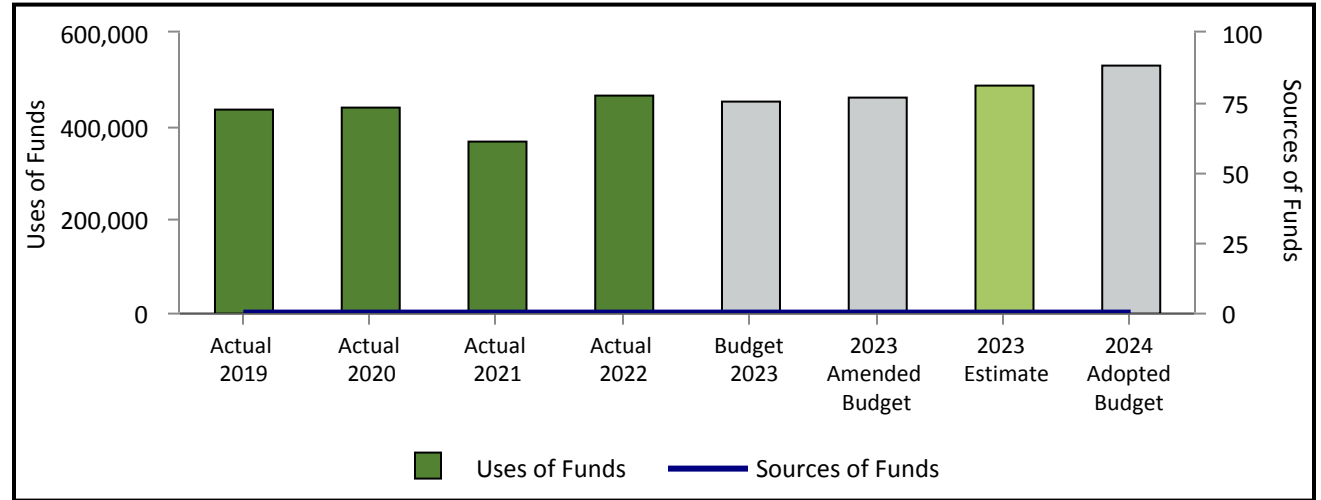
Fund General

Division Administration & Budget

Account 02.0601

Description

The Administrative Division develops financial and budgetary policies, manages and directs all of the Finance Department's activities. The division is also responsible for the compilation and monitoring of the City's annual budget.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	309,791	334,453	299,314	381,615	335,136	343,824	343,824	407,850
Commodities	10,391	31,380	10,751	16,502	14,475	14,475	21,350	18,350
Contractual	116,059	75,069	58,605	70,175	103,647	103,647	125,247	103,187
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	436,241	440,901	368,670	468,292	453,258	461,946	490,421	529,387
Percent Change		1.07 %	(16.38)%	27.02 %	(3.21)%	1.92 %	6.16 %	7.95 %

Department Finance

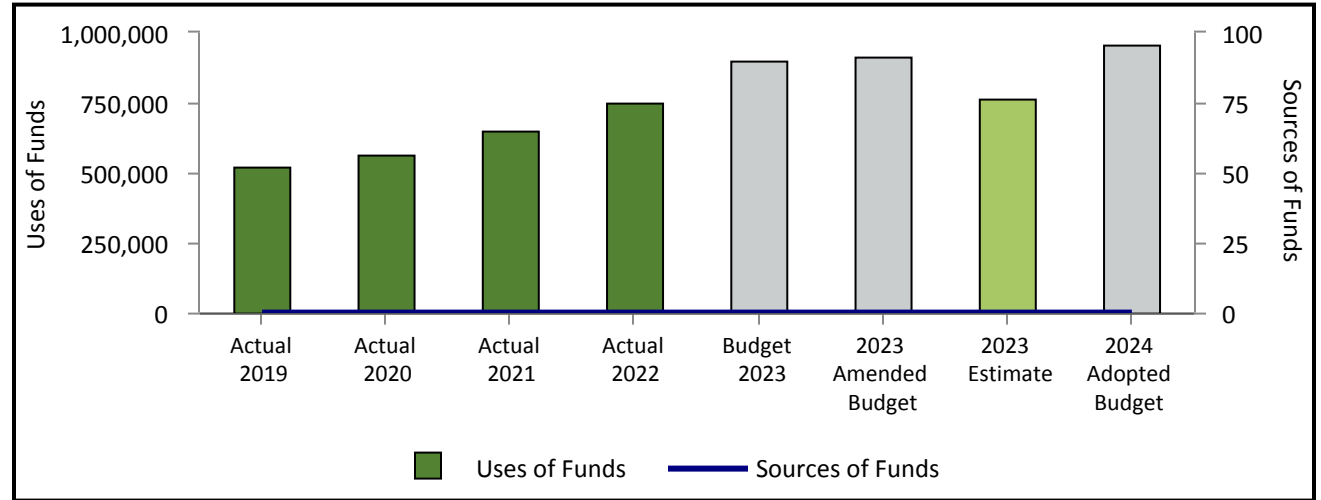
Fund General

Division Finance & Accounting

Account 02.0603

Description

The Accounting division maintains the City's financial records; completes the annual audit; writes the annual financial reports for the City, the Urban Renewal Authority, and the Littleton/Englewood Wastewater Treatment Plant. This division is also responsible for Treasury functions, collection and deposit of all City funds, and switchboard/receptionist functions.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	489,625	529,989	613,625	681,273	819,955	834,712	692,500	889,247
Commodities	4,702	6,909	7,962	8,515	6,350	6,350	7,900	8,350
Contractual	29,579	24,009	30,639	59,178	71,781	71,781	60,381	58,081
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	523,907	560,906	652,226	748,966	898,086	912,843	760,781	955,678
Percent Change		7.06 %	16.28 %	14.83 %	19.91 %	1.64 %	(16.66)%	25.62 %

Department Finance

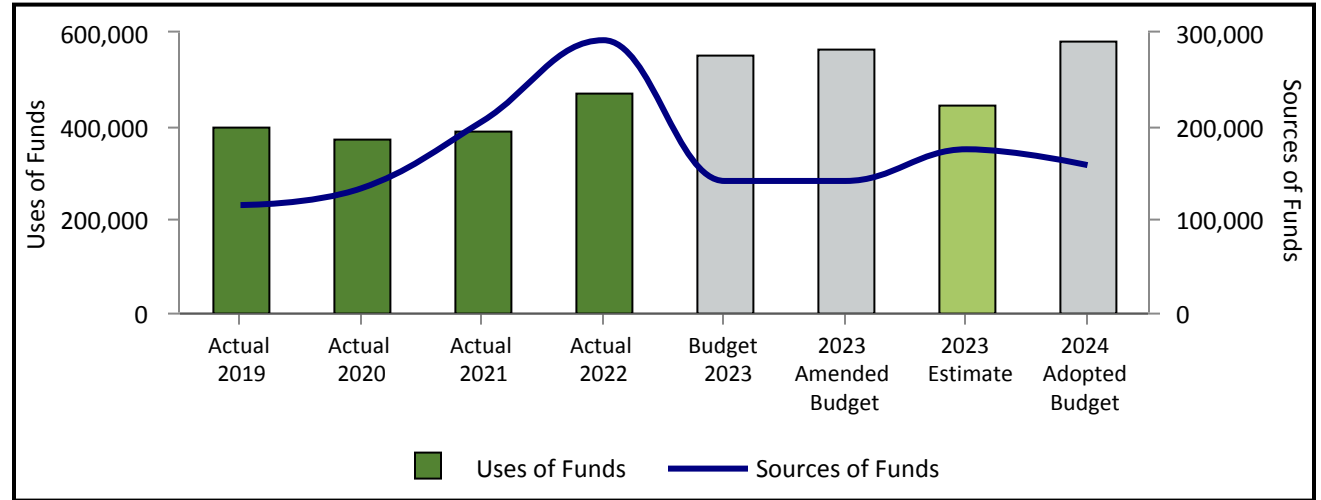
Fund General

Division Tax Compliance and Licensing

Account 02.0604

Description

The Tax Compliance and Licensing Division's function is to ensure compliance with the Sales & Use tax ordinance and other revenue-applicable sections of the Englewood Municipal Code. All sales and use tax licenses are issued through this division.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	67,730	55,330	113,025	176,194	88,050	88,050	83,000	58,000
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	47,525	77,905	92,075	115,660	53,000	53,000	92,000	100,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	115,255	133,235	205,100	291,854	141,050	141,050	175,000	158,000
Percent Change		15.60 %	53.94 %	42.30 %	(51.67)%	— %	24.07 %	(9.71)%
Uses of Funds								
Personnel	356,256	357,633	366,705	430,117	524,596	533,867	421,330	512,862
Commodities	4,226	4,573	7,822	15,611	11,250	11,250	12,200	15,050
Contractual	37,613	12,278	15,071	15,929	15,136	15,136	6,600	56,491
Capital	—	—	—	7,896	3,929	3,929	3,929	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	398,094	374,484	389,598	469,553	554,911	564,182	444,059	584,403
Percent Change		(5.93)%	4.04 %	20.52 %	18.18 %	1.67 %	(21.29)%	31.60 %

Department Finance

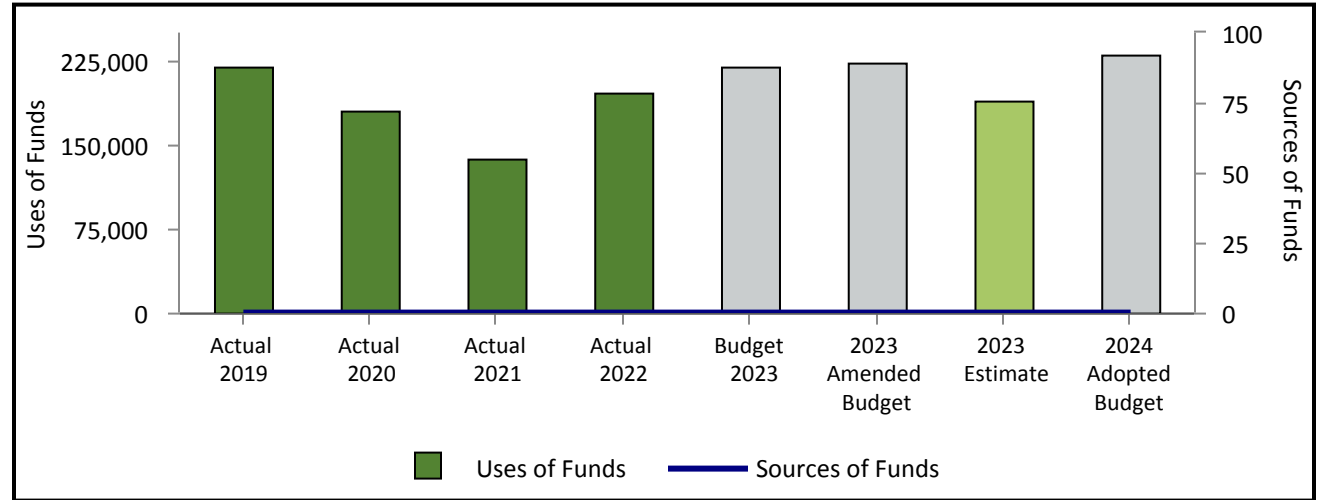
Fund General

Division Procurement

Account 02.0605

Description

The Procurement Division's function is to provide responsive customer service to all City departments in areas of purchasing, contracting and accounts payable. Procurement ensures that support to customers and vendors is of the highest quality and the products and services received are cost effective.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	199,000	175,941	130,954	189,055	202,909	206,691	174,742	214,437
Commodities	608	—	119	26	1,000	1,000	300	300
Contractual	19,231	4,928	6,704	7,187	15,067	15,067	14,767	14,967
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	218,840	180,869	137,776	196,268	218,976	222,758	189,809	229,704
Percent Change		(17.35)%	(23.83)%	42.45 %	11.57 %	1.73 %	(14.79)%	21.02 %

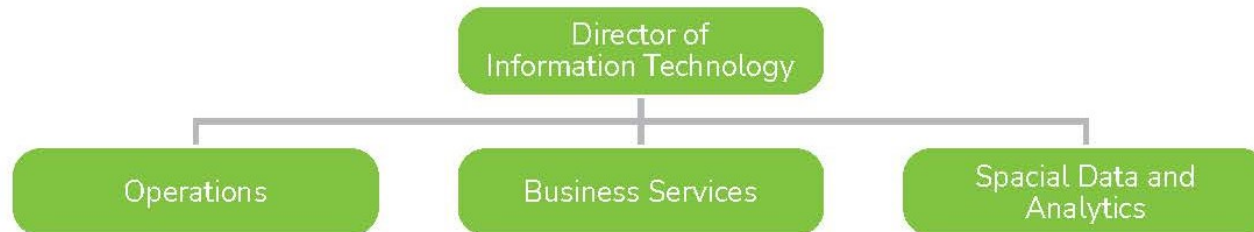


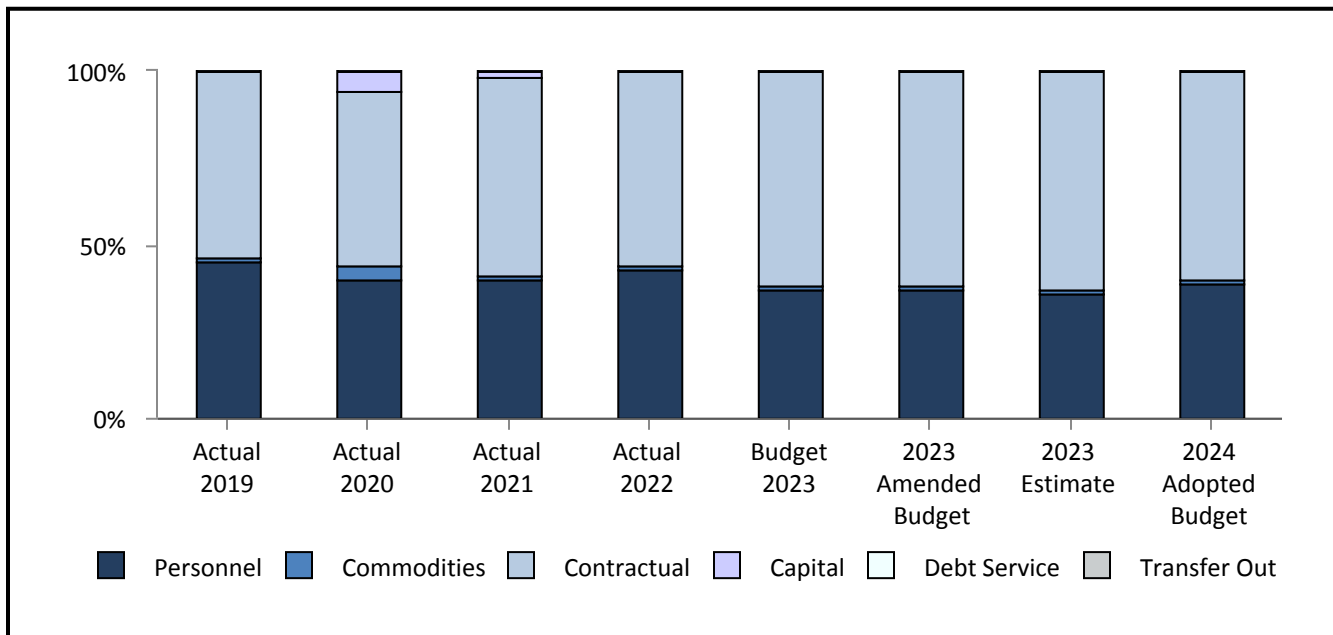
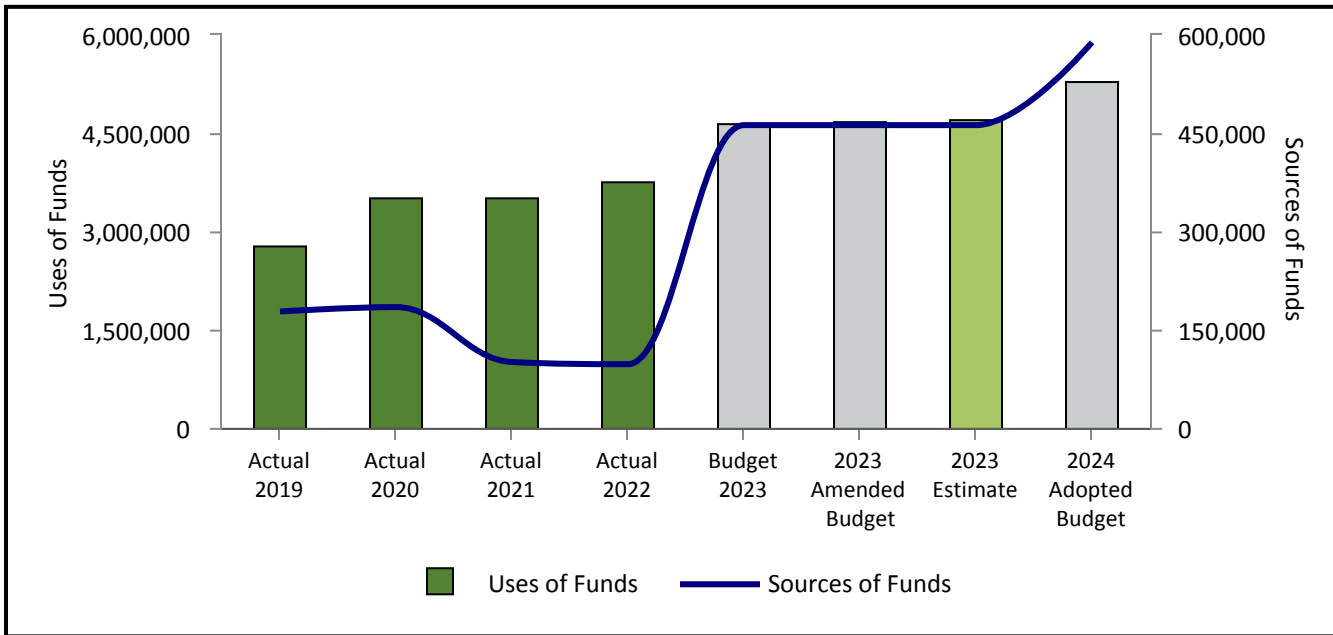
INFORMATION TECHNOLOGY

MISSION | Empower our community through collaboration and the use of innovative solutions.

DESCRIPTION | The Department of Information Technology is responsible for the efficient and effective operation of information and telecommunications systems used to provide services to the residents of Englewood.

The department works collaboratively with city staff identifying, implementing and supporting city-wide technology systems.





Department Information Technology

Fund General

Division 0702 Operations; 0703 Business Services; and 0704 Spatial Data & Analytics

Account 02.07XX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	171,000	171,000	92,128	93,704	462,260	462,260	462,260	588,753
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	6,723	13,432	8,466	3,600	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	177,723	184,432	100,594	97,304	462,260	462,260	462,260	588,753
Percent Change	— %	3.77 %	(45.46)%	(3.27)%	375.07 %	— %	— %	27.36 %
Uses of Funds								
Personnel	1,237,152	1,407,127	1,412,336	1,649,594	1,700,459	1,732,206	1,670,250	2,027,726
Commodities	25,320	147,689	34,641	19,382	60,805	60,805	63,825	60,380
Contractual	1,509,127	1,745,579	2,020,097	2,106,772	2,881,199	2,881,199	2,989,199	3,197,956
Capital	—	223,151	66,055	2,973	3,937	3,937	3,937	2,931
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,771,600	3,523,545	3,533,130	3,778,721	4,646,400	4,678,147	4,727,211	5,288,993
Percent Change		27.13 %	0.27 %	6.95 %	22.96 %	0.68 %	1.05 %	11.88 %
Employees FTE	12.000	14.000	14.000	13.400	14.400	14.400	14.400	15.400
Percent Change FTE		16.67%	0.00%	-4.29%	7.46%	— %	0.00%	6.94%

The Central Services Fund was closed at the end of 2019. From 2020 through 2022, the USPS mail services are budgeted in the Parks, Recreation, Library and Golf Department. Starting in 2023, the USPS mail services are included in the City Clerk's Office budget and the copier service charges are accounted for in the Information Technology Department budget. This cost allocation better reflects which departments are responsible to complete these specific duties/tasks.

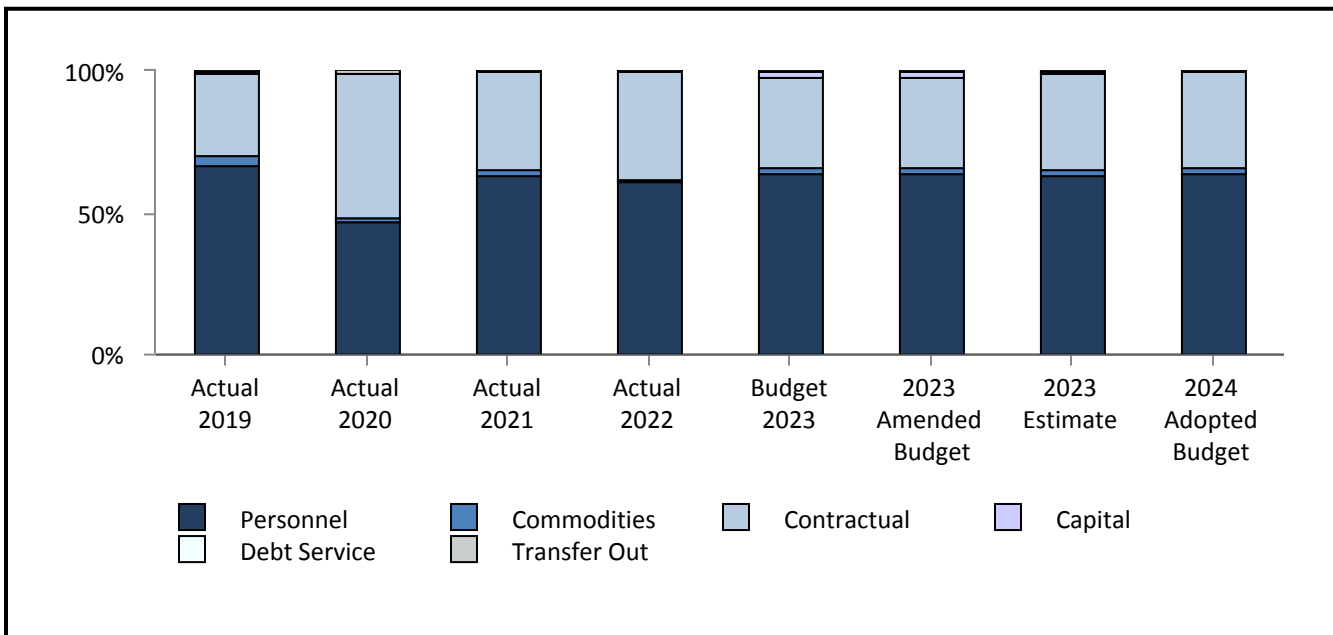
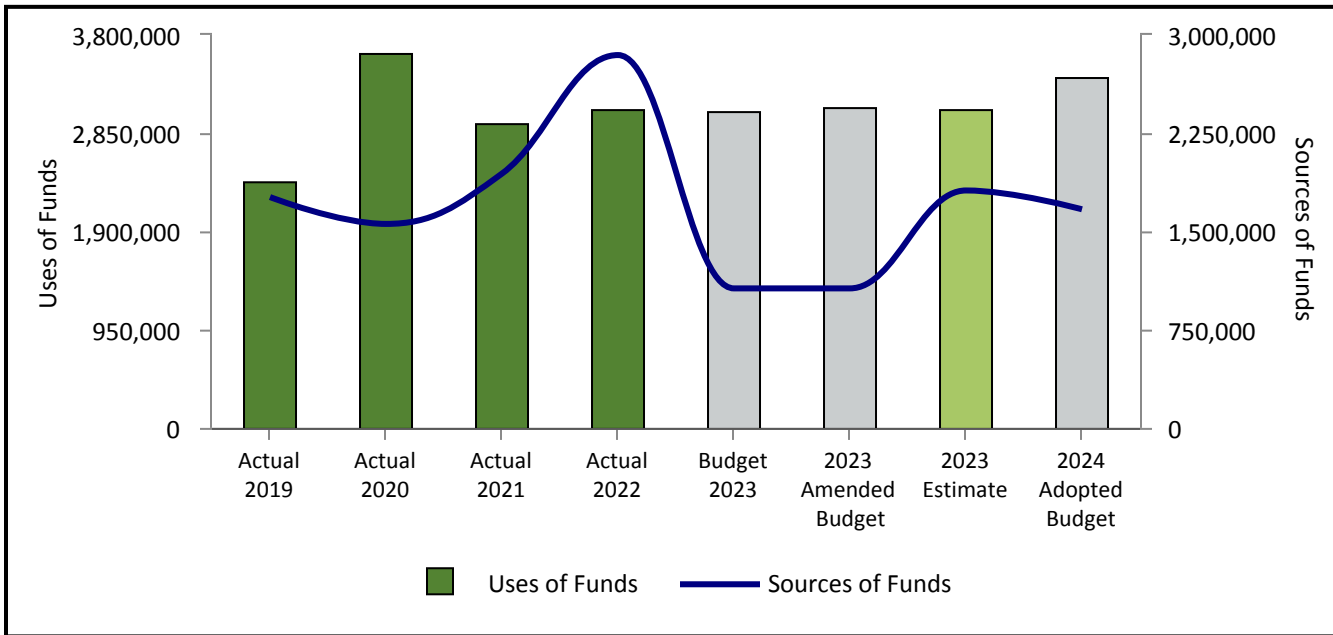


COMMUNITY DEVELOPMENT

MISSION | *Community development implements the policies and programs of the City of Englewood intended to shape the built environment.*

DESCRIPTION | The Community Development Department provides planning, zoning, building, economic development, redevelopment and housing programs and services within the City of Englewood.





Department Community Development

Fund General

Division Community Development

Account 02.08XX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	1,381,554	1,212,492	1,679,007	2,505,757	809,500	809,500	1,382,150	1,238,300
Intergovernmental	17,201	27,355	10,313	23,587	16,900	16,900	16,900	16,900
Charges for Services	353,268	309,449	236,570	315,344	236,570	236,570	395,433	395,433
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	10,229	7,833	15,482	1,470	2,000	2,000	18,000	18,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,762,253	1,557,129	1,941,371	2,846,158	1,064,970	1,064,970	1,812,483	1,668,633
Percent Change		(11.64)%	24.68 %	46.61 %	(62.58)%	— %	70.19 %	(7.94)%
Uses of Funds								
Personnel	1,624,072	1,692,457	1,853,834	1,853,042	1,946,579	1,983,916	1,952,250	2,159,494
Commodities	60,488	47,533	54,964	44,205	75,050	75,050	67,650	61,352
Contractual	681,344	1,830,647	1,029,322	1,175,303	977,384	977,384	1,038,934	1,158,783
Capital	13,623	7,775	8,308	13,065	63,161	63,161	28,161	14,785
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	41,575	—	—	—	—	—	—
Total Uses	2,379,527	3,619,986	2,946,427	3,085,615	3,062,174	3,099,511	3,086,995	3,394,414
Percent Change		52.13 %	(18.61)%	4.72 %	(0.76)%	1.22 %	(0.40)%	9.96 %
Employees FTE	17.000	17.000	17.000	17.000	17.000	17.000	17.000	17.000
Percent Change FTE		-11.11%	0.00%	6.25%	0.00%	— %	0.00%	0.00%



PUBLIC WORKS

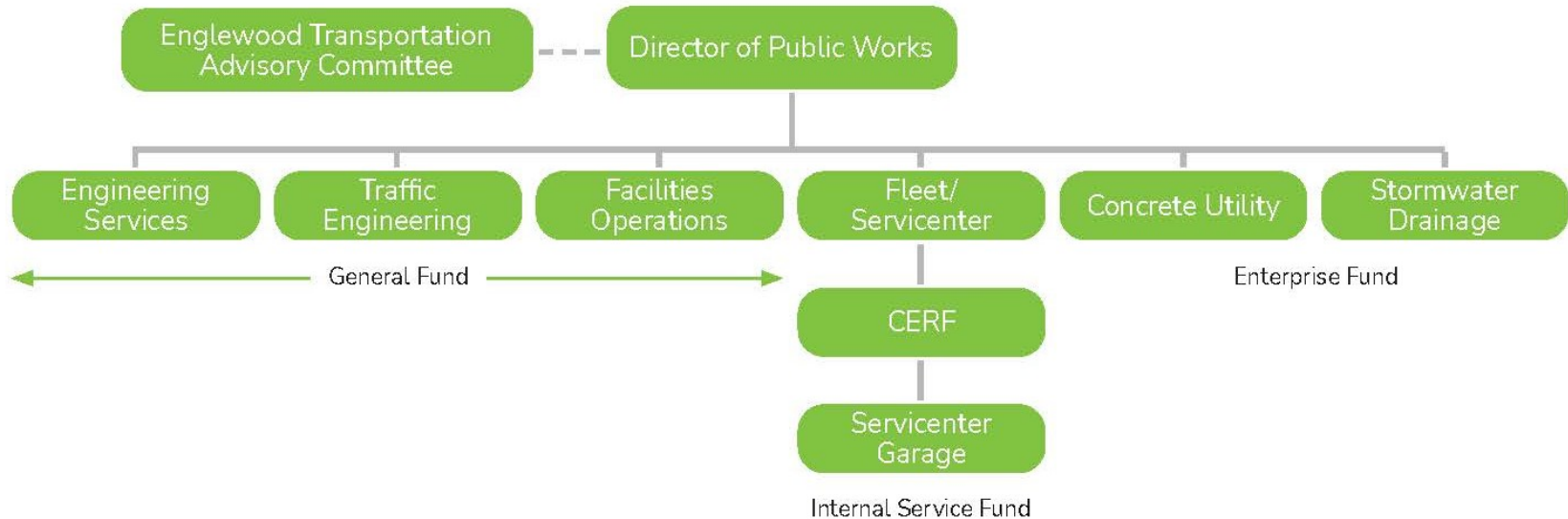
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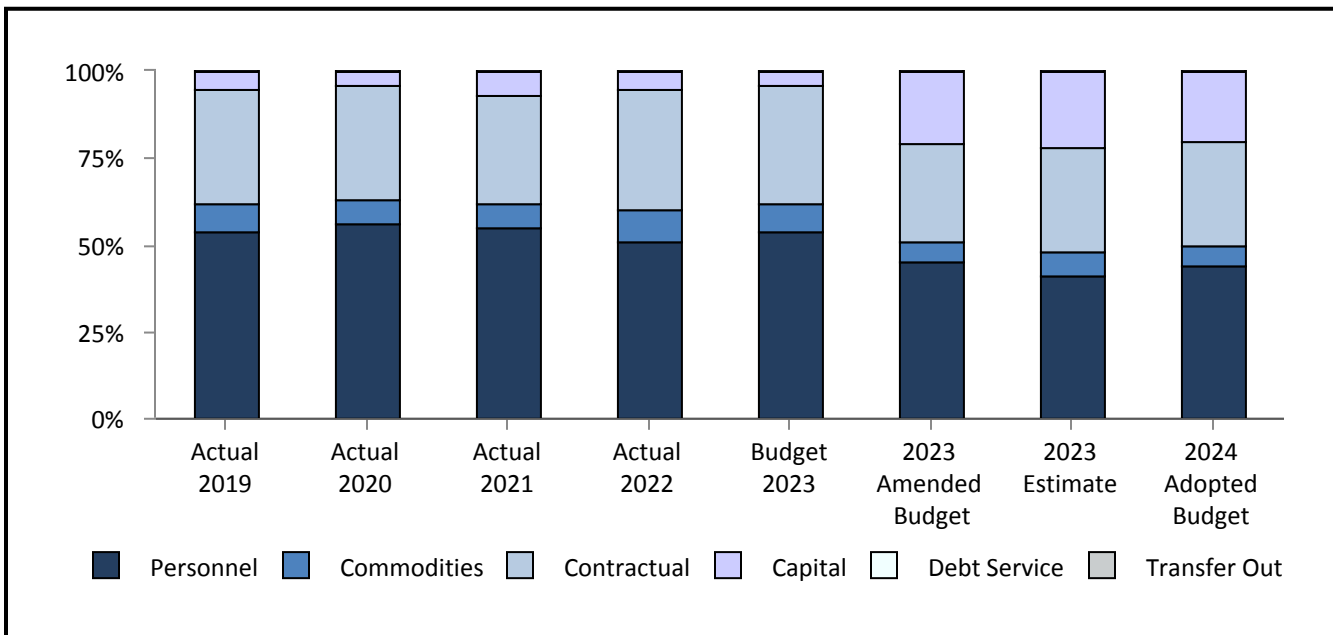
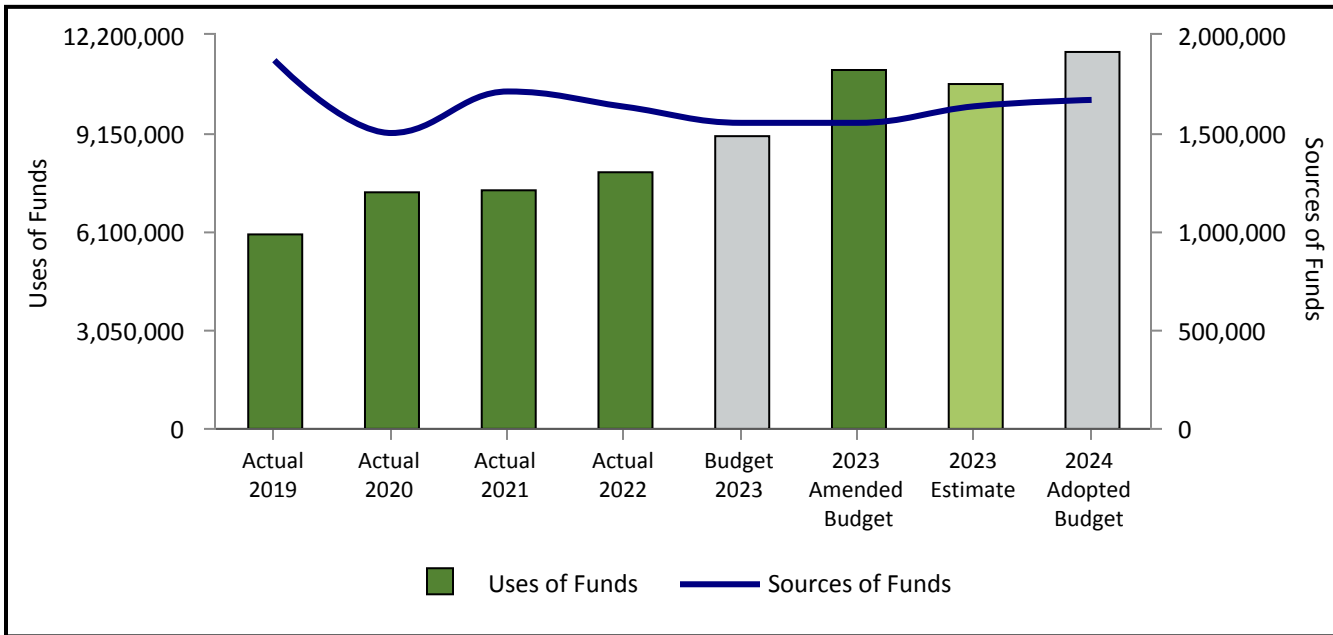
To promote and ensure a high quality of life, economic vitality, and a uniquely desirable community identity by proactively collaborating with our citizens and businesses, developing a safe environment, creating opportunity; through the provision of reliable, affordable and flexible services involving the design, enhancement, maintenance and operation of the city's infrastructure

DESCRIPTION

The Department of Public Works constructs, repairs, and maintains the infrastructure of the city, including streets, alleys, storm water drainage, traffic systems, traffic markings and signs, central garage facilities, vehicles and building facilities.

Public Works also provides engineering expertise for public improvement projects and engineering assistance to other departments.





Department Public Works

Fund General

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	45,753	53,099	48,451	48,341	53,000	53,000	50,000	53,000
Intergovernmental	1,356,700	1,035,459	1,203,596	1,121,569	1,080,925	1,080,925	1,080,925	1,110,050
Charges for Services	458,454	411,359	408,329	457,729	409,000	409,000	496,500	496,500
Fines & Forfeitures	—	570	—	—	600	600	600	600
Investment Income	—	—	—	—	500	500	500	500
Other Income	10,397	213	51,739	6,893	8,500	8,500	8,500	8,500
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,871,304	1,500,700	1,712,115	1,634,532	1,552,525	1,552,525	1,637,025	1,669,150
Percent Change		(19.80)%	14.09 %	(4.53)%	(5.02)%	0.00 %	5.44 %	1.96 %
Uses of Funds								
Personnel	3,262,490	4,052,500	4,097,444	4,136,448	4,890,115	4,973,415	4,444,632	5,172,265
Commodities	482,343	545,006	530,907	679,665	720,733	720,733	712,769	756,107
Contractual	1,991,367	2,451,561	2,303,920	2,759,326	3,103,914	3,103,914	3,189,664	3,457,933
Capital	291,024	292,162	505,113	367,659	370,364	2,327,960	2,327,960	2,316,619
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	6,027,224	7,341,229	7,437,384	7,943,099	9,085,126	11,126,022	10,675,025	11,702,924
Percent Change		21.80 %	1.31 %	6.80 %	14.38 %	22.46 %	(4.05)%	9.63 %
Employees FTE	44.020	48.810	45.200	46.200	46.200	46.300	46.300	47.300
Percent Change FTE		10.88 %	-7.40 %	2.21 %	0.00 %	0.22 %	0.00 %	2.16 %

Department Public Works

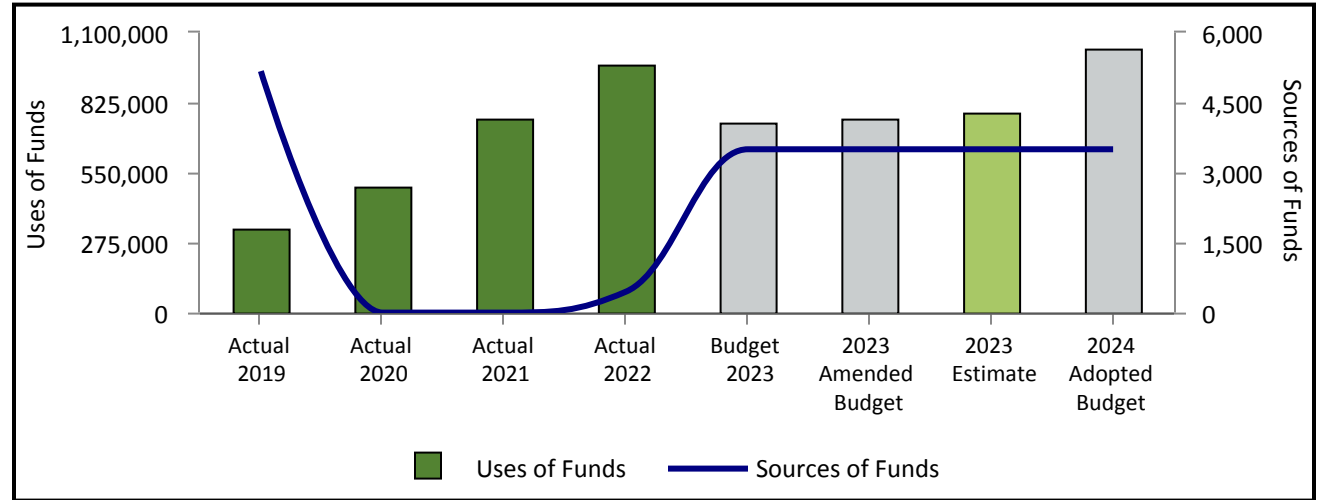
Fund General

Division Administration

Account 02.1001

Description

Public Works Administration provides direction and guidance to Engineering Services, Traffic Engineering, Facilities and Operations, Right-of-Way Services, Fleet Maintenance and Servicer.



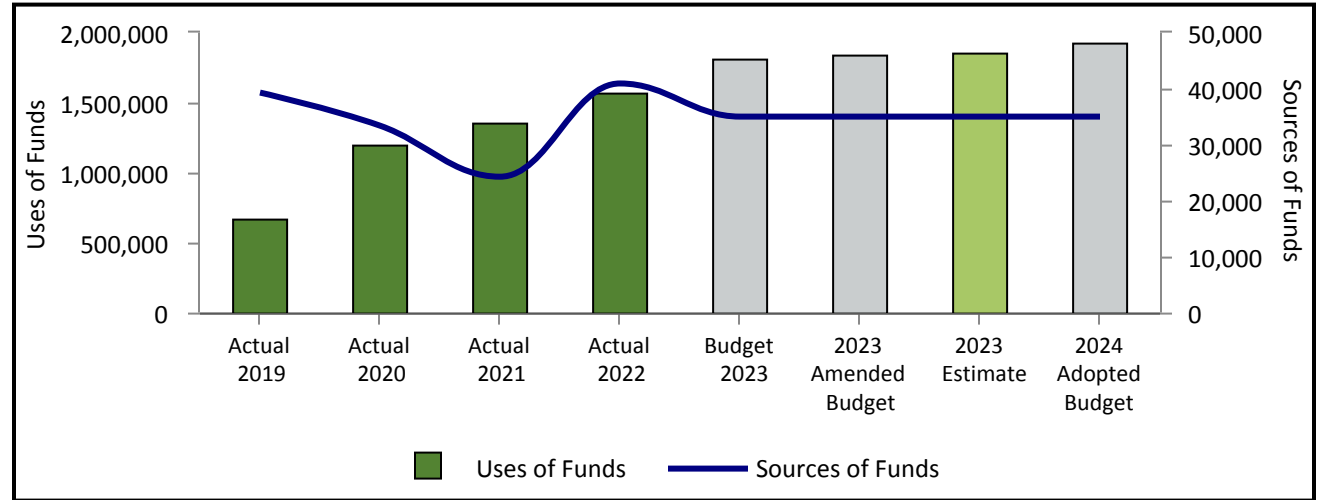
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	5,175	—	—	450	3,500	3,500	3,500	3,500
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	5,175	—	—	450	3,500	3,500	3,500	3,500
Percent Change		(100.00)%	— %	— %	677.78 %	— %	— %	— %
Uses of Funds								
Personnel	267,597	372,145	532,160	621,455	461,187	477,822	399,054	635,038
Commodities	11,778	3,690	5,939	13,403	4,400	4,400	6,900	6,600
Contractual	51,242	115,830	219,950	342,355	276,516	276,516	382,116	391,816
Capital	1,544	—	1,427	—	1,500	1,500	1,500	1,500
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	332,161	491,664	759,476	977,214	743,603	760,238	789,570	1,034,954
Percent Change		48.02 %	54.47 %	28.67 %	(23.91)%	2.24 %	3.86 %	31.08 %

Division Engineering Services

Account 02.1002

Description

The Engineering Services Division insures the integrity of new public improvement projects and maintenance of existing infrastructure. The division is responsible for engineering services related to Public Works and project management services for other departments. Technical support and information is provided to the public, contractors, architects, and engineers. Engineering issues permits for public right of way work, and supports the Public Works office administration.



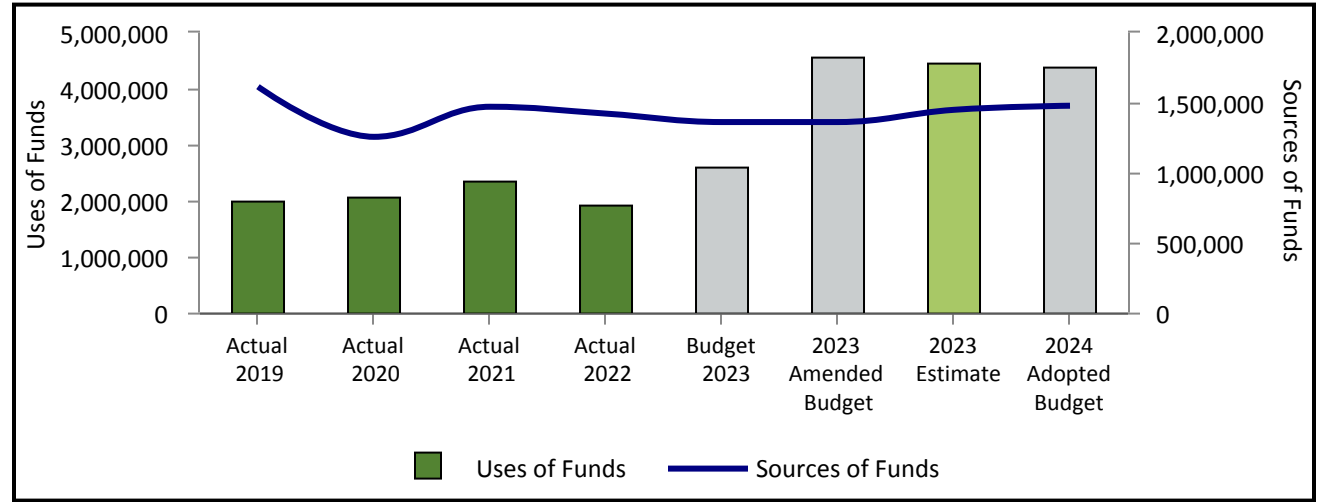
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for	39,290	33,383	24,269	40,917	35,000	35,000	35,000	35,000
Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	39,290	33,383	24,269	40,917	35,000	35,000	35,000	35,000
Percent Change		(15.03)%	(27.30)%	68.60 %	(14.46)%	— %	— %	— %
Uses of Funds								
Personnel	598,778	1,078,672	1,209,683	1,331,874	1,630,258	1,661,308	1,687,348	1,752,663
Commodities	13,797	15,282	22,807	31,321	13,865	13,865	14,550	17,228
Contractual	53,740	105,101	122,290	184,819	140,620	140,620	121,570	129,708
Capital	—	—	4,331	24,332	31,376	31,376	31,376	24,022
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	666,315	1,199,055	1,359,112	1,572,346	1,816,119	1,847,169	1,854,844	1,923,621
Percent Change		79.95 %	13.35 %	15.69 %	15.50 %	1.71 %	0.42 %	3.71 %

Division Streets and Drainage

Account 02.1003

Description

The Streets Division provides and maintains quality infrastructure for the City's 334 lane miles of roadways and 42 miles of alleys. The Division is responsible for Street Maintenance Programs (rotomill, thin, overlay, patching, crack sealing), Service Programs (street sweeping, alley maintenance, hauling, debris removal), Drainage (inlet cleaning), Winter programs (snow/ice abatement), Right-of-way inspection programs, and Xcel Energy street light costs and coordination.



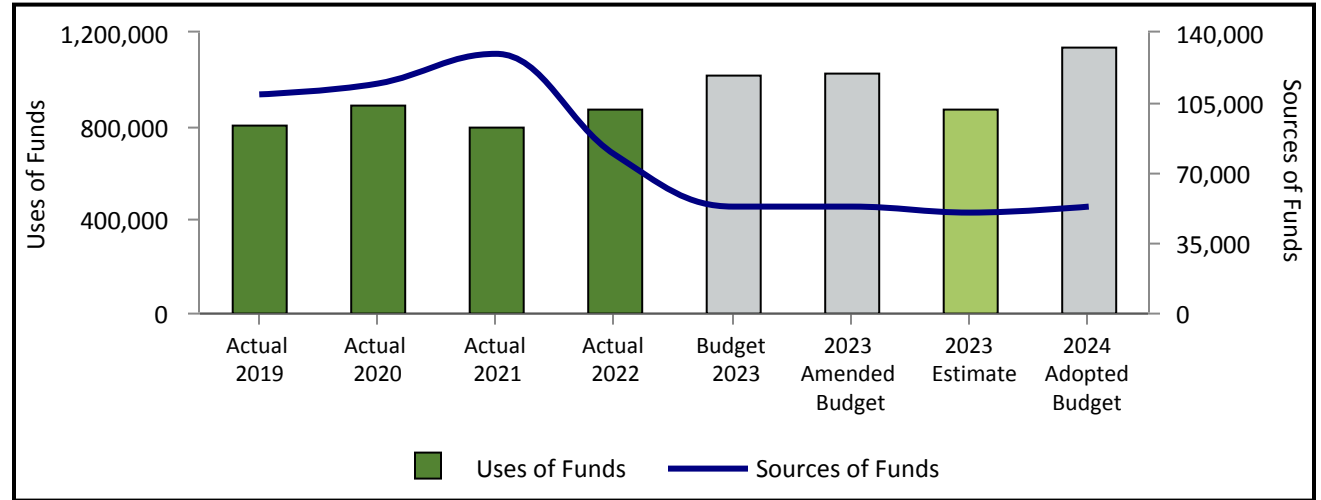
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	1,356,700	1,035,459	1,203,596	1,121,569	1,080,925	1,080,925	1,080,925	1,110,050
Charges for	254,388	219,469	242,001	294,038	274,000	274,000	361,500	361,500
Fines &	—	570	—	—	600	600	600	600
Investment	—	—	—	—	500	500	500	500
Other	2,879	—	24,740	5,744	5,000	5,000	5,000	5,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,613,968	1,255,498	1,470,336	1,421,352	1,361,025	1,361,025	1,448,525	1,477,650
Percent Change		(22.21)%	17.11 %	(3.33)%	(4.24)%	— %	6.43 %	2.01 %
Uses of Funds								
Personnel	655,812	841,320	951,908	763,637	1,055,535	1,063,505	923,526	792,911
Commodities	196,382	196,403	166,795	214,620	249,683	249,683	245,063	260,553
Contractual	913,598	802,904	800,808	750,224	1,060,234	1,060,234	1,070,234	1,098,019
Capital	234,526	228,028	422,316	189,251	251,163	2,208,759	2,208,759	2,240,128
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,000,318	2,068,655	2,341,827	1,917,732	2,616,615	4,582,181	4,447,582	4,391,611
Percent Change		3.42 %	13.21 %	(18.11)%	36.44 %	75.12 %	(2.94)%	(1.26)%

Division Traffic Engineering

Account 02.1004

Description

The Traffic Engineering Division manages and maintains a quality traffic system infrastructure to provide a safe and efficient transportation system. The Division is responsible for design, installation, operation and maintenance of the City's system of traffic control devices.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	45,753	53,099	48,451	48,341	53,000	53,000	50,000	53,000
Charges for Fines & Investment	61,013	61,200	56,100	30,675	—	—	—	—
Other	2,343	213	24,835	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	109,108	114,512	129,387	79,016	53,000	53,000	50,000	53,000
Percent Change		4.95 %	12.99 %	(38.93)%	(32.92)%	— %	(5.66)%	6.00 %
Uses of Funds								
Personnel	461,524	486,353	431,168	465,077	503,937	511,736	373,900	594,441
Commodities	109,810	143,460	130,880	108,450	262,506	262,506	255,656	262,867
Contractual	203,501	213,664	183,525	203,552	213,719	213,719	202,919	262,705
Capital	27,125	49,790	53,011	100,533	40,315	40,315	40,315	17,075
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	801,960	893,268	798,585	877,612	1,020,477	1,028,276	872,790	1,137,088
Percent Change		11.39 %	(10.60)%	9.90 %	16.28 %	0.76 %	(15.12)%	30.28 %

Department Public Works

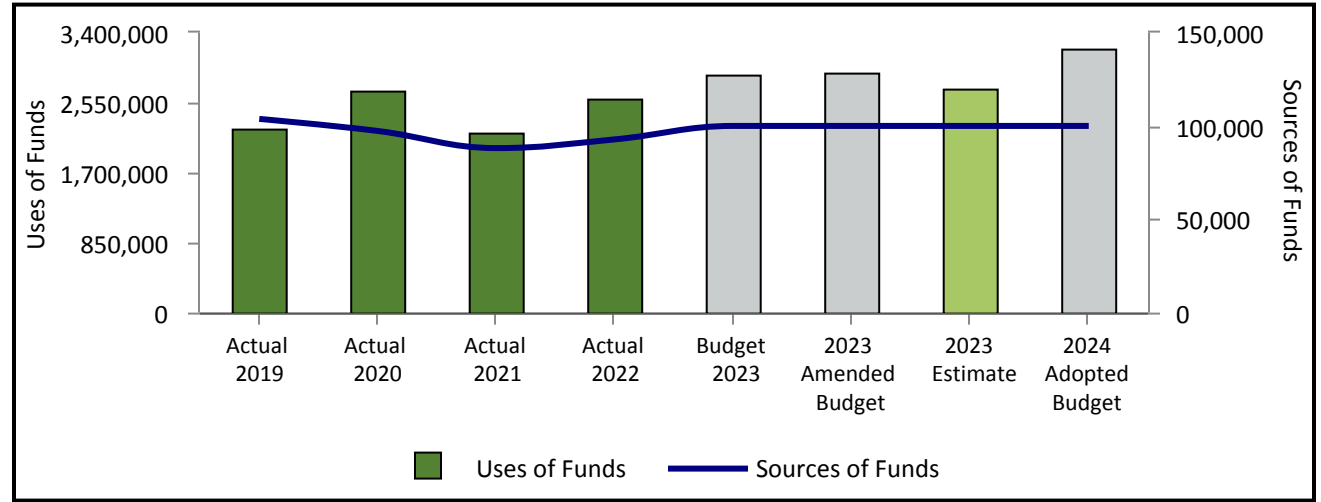
Fund General

General Operations and Maintenance

Account 02.1005

Description

The Operations/Maintenance Division provides the necessary services and maintains the quality and operational efficiency of all City Departments and 26 City buildings. The Division is responsible for maintaining and supporting City Departments by providing service in areas of building infrastructure, custodial maintenance, HVAC system upkeep, plumbing, and electrical systems and the general operating condition of the buildings.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	103,763	97,307	85,959	92,099	100,000	100,000	100,000	100,000
Other	—	—	2,164	699	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	103,763	97,307	88,123	92,797	100,000	100,000	100,000	100,000
Percent Change		(6.22)%	(9.44)%	5.30 %	7.76 %	— %	— %	— %
Uses of Funds								
Personnel	1,278,778	1,274,010	972,525	954,404	1,239,198	1,259,044	1,060,804	1,397,212
Commodities	150,577	186,172	204,485	311,871	190,279	190,279	190,600	208,859
Contractual	769,286	1,214,062	977,347	1,278,376	1,412,825	1,412,825	1,412,825	1,575,685
Capital	27,829	14,344	24,027	53,543	46,010	46,010	46,010	33,894
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,226,470	2,688,587	2,178,384	2,598,194	2,888,312	2,908,158	2,710,239	3,215,650
Percent Change		20.76 %	(18.98)%	19.27 %	11.17 %	0.69 %	(6.81)%	18.65 %



POLICE DEPARTMENT

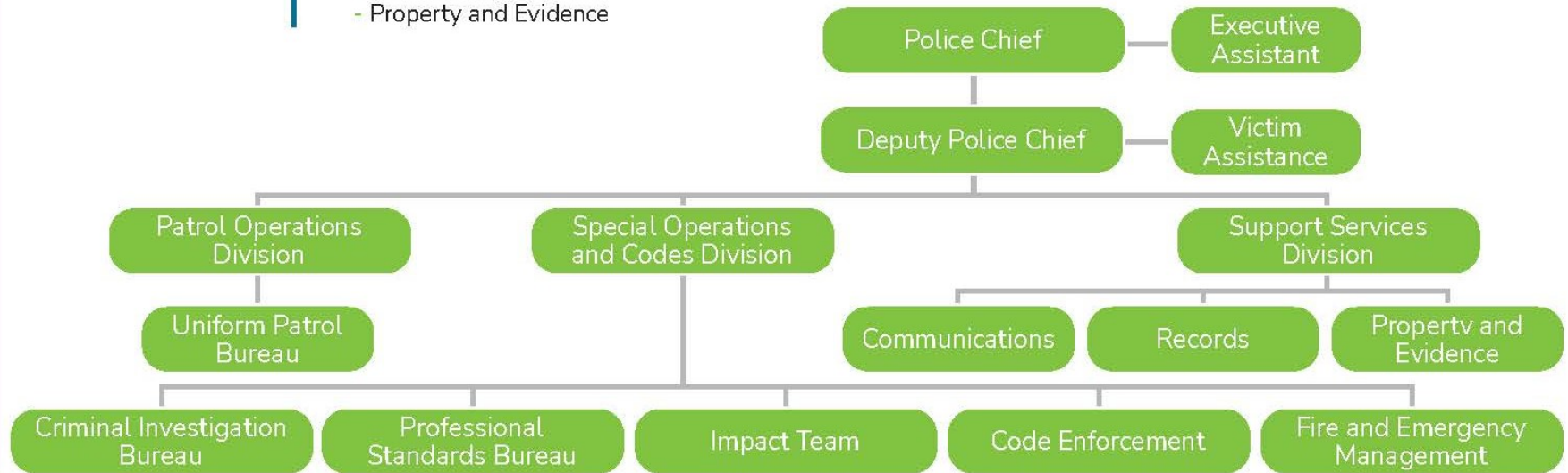
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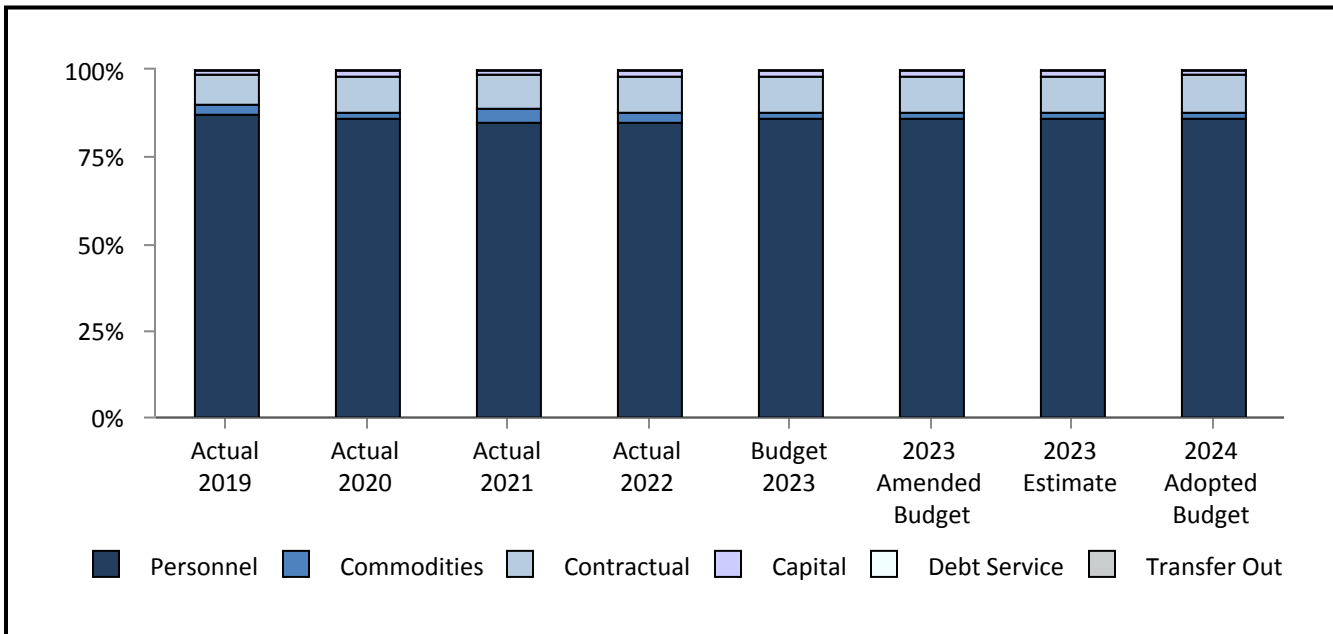
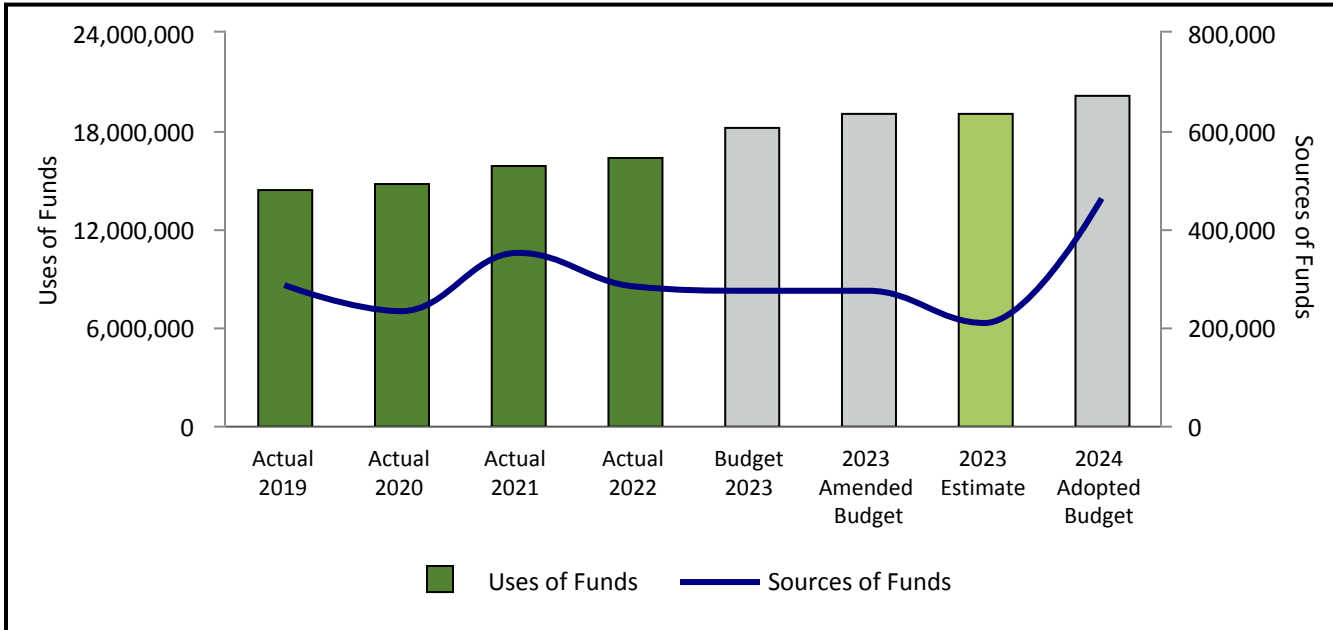
It is the mission of the Englewood Police Department to protect life and property; enforce the law in a fair and impartial manner; preserve the peace, order and safety of the community; safeguard rights guaranteed by the constitution; and to provide the highest quality of service to the community.

DESCRIPTION

The Englewood Police Department provides the following services:

- Patrol Operations
 - Uniformed Patrol Bureau
 - School Resource Officer
 - Traffic Enforcement Unit
 - Parking/Abandoned Vehicles
 - Zone Policing Unit
- Special Operations and Codes
 - Criminal Investigations Bureau
 - Impact team
 - Fire Marshal's Office
 - Code Enforcement/Park Ranger
 - Crime Analyst
 - Property and Evidence
- Support Services
 - Professional Standards Bureau
 - 911 Emergency Communications
 - Police Records Bureau
 - Community Relations/ Crime Prevention
- Victim Assistance
- Emergency Management





Department Police Services

Fund General

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	125,684	93,923	105,260	135,684	128,000	128,000	128,000	128,000
Intergovernmental	98,661	74,559	99,792	32,906	52,028	52,028	52,028	52,028
Charges for Services	20,850	14,645	115,777	94,640	58,582	58,582	17,200	270,068
Fines & Forfeitures	16,826	8,002	13,615	8,221	11,000	11,000	11,000	11,000
Investment Income	—	—	—	—	—	—	—	—
Other Income	24,154	41,918	17,332	11,830	25,000	25,000	750	1,500
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	286,174	233,047	351,776	283,281	274,610	274,610	208,978	462,596
Percent Change		(18.56)%	50.95 %	(19.47)%	(3.06)%	— %	(23.90)%	121.36 %
Uses of Funds								
Personnel	12,376,049	12,802,546	13,534,565	14,095,753	15,571,192	16,461,452	16,467,211	17,265,606
Commodities	478,674	351,043	614,772	420,231	422,516	422,516	422,516	468,873
Contractual	1,332,054	1,429,635	1,542,559	1,596,902	1,901,069	1,901,069	1,901,069	2,182,911
Capital	205,958	276,350	210,287	257,374	361,535	361,535	361,535	273,995
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	14,392,735	14,859,574	15,902,183	16,370,260	18,256,312	19,146,572	19,152,331	20,191,385
Percent Change		3.24 %	7.02 %	2.94 %	11.52 %	4.88 %	0.03 %	5.43 %
Employees FTE	113.000	116.000	118.000	122.500	125.500	130.500	130.500	130.500
Percent Change FTE		2.65 %	1.72 %	3.81 %	2.45 %	3.98 %	— %	— %

Department Police Services

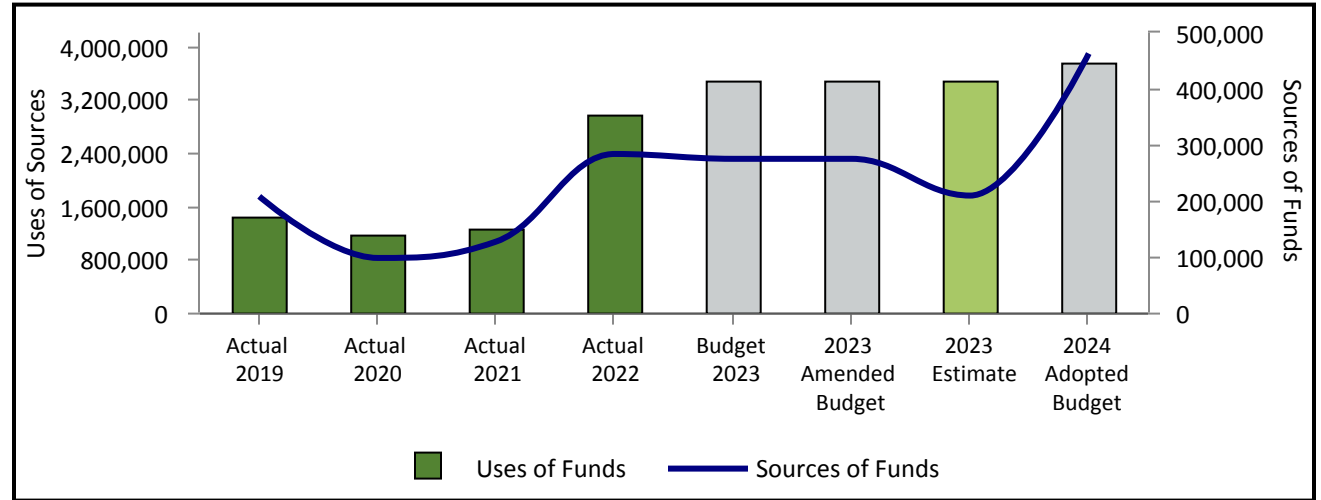
Fund General

Division Administration

Account 02.1101

Description

This division provides for the overall administration of police and fire marshal services to the community. It is responsible for all activities, associated programs and resources available for crime and natural disasters. Non-emergency support activities directed by this division include fire code inspections and enforcement.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	125,684	3,084	2,272	135,684	128,000	128,000	128,000	128,000
Charges for	38,074	38,503	37,998	32,906	52,028	52,028	52,028	52,028
Fines & Investment	20,361	14,105	69,708	94,640	58,582	58,582	17,200	270,068
Other	—	—	—	8,221	11,000	11,000	11,000	11,000
Transfers In	23,484	41,908	16,934	11,830	25,000	25,000	750	1,500
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	207,602	97,600	126,912	283,281	274,610	274,610	208,978	462,596
Percent Change		(52.99)%	30.03 %	123.21 %	(3.06)%	— %	(23.90)%	121.36 %
Uses of Funds								
Personnel	1,129,955	790,551	562,082	705,717	780,206	794,259	783,789	813,368
Commodities	170,222	115,660	260,011	420,231	422,516	422,516	422,516	468,873
Contractual	131,078	270,693	444,958	1,596,902	1,901,069	1,901,069	1,901,069	2,181,231
Capital	—	—	—	257,374	361,535	361,535	361,535	273,995
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,431,256	1,176,903	1,267,052	2,980,224	3,465,326	3,479,379	3,468,909	3,737,467
Percent Change		(17.77)%	7.66 %	135.21 %	16.28 %	0.41 %	(0.30)%	7.74 %

Department Police Services

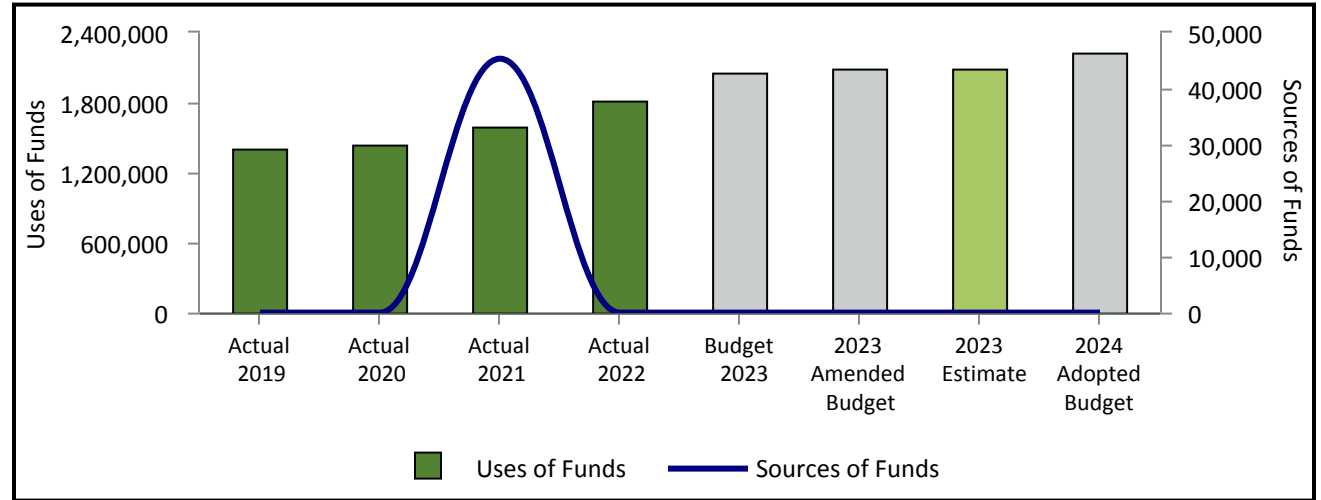
Fund General

Division Communications and Records

Account 02.1104

Description

This division provides the telecommunications link and radio coordination for Police, Fire and Public Works services to the community. The division also provides the community with records, crime analysis, and supporting computer systems.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	45,342	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	45,342	—	—	—	—	—
Percent Change		— %	— %	(100.00)%	— %	— %	— %	— %
Uses of Funds								
Personnel	1,267,302	1,355,216	1,498,279	1,824,539	2,061,006	2,097,433	2,097,429	2,232,553
Commodities	24,484	25,323	18,907	—	—	—	—	—
Contractual	108,374	60,742	82,656	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,400,160	1,441,281	1,599,842	1,824,539	2,061,006	2,097,433	2,097,429	2,232,553
Percent Change		2.94 %	11.00 %	14.04 %	12.96 %	1.77 %	— %	6.44 %

Department Police Services

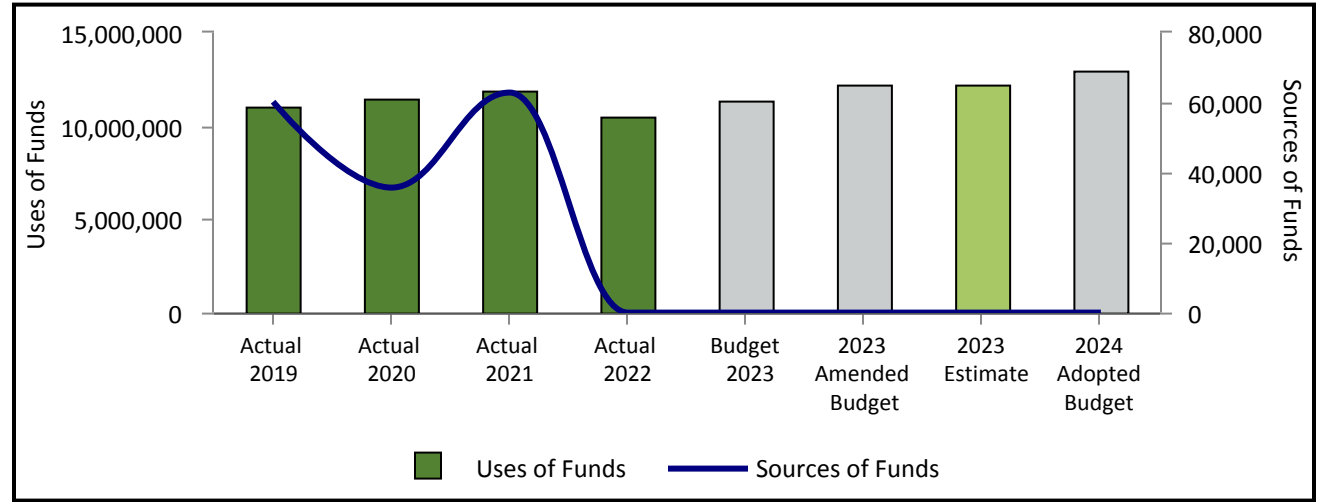
Fund General

Division Police Operations Division

Account 02.1105

Description

This division provides the patrol, traffic and preliminary investigative services for the community in the context of modern theories of law enforcement. This division is also responsible for a variety of investigative and administrative functions for the Department of Safety Services including criminal investigations and emergency preparedness operations as it relates to issues of homeland security and anti-terrorism efforts



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	59,587	35,556	61,794	—	—	—	—	—
Charges for Fines & Investment	—	150	674	—	—	—	—	—
Other	670	10	398	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	60,257	35,716	62,866	—	—	—	—	—
Percent Change		(40.73)%	76.02 %	(100.00)%	— %	— %	— %	— %
Uses of Funds								
Personnel	9,598,402	9,904,652	10,563,289	10,552,583	11,405,895	12,222,659	12,222,803	12,973,168
Commodities	277,618	202,599	318,663	—	—	—	—	—
Contractual	990,173	1,061,018	871,966	—	—	—	—	—
Capital	194,615	248,051	162,982	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	11,060,808	11,416,319	11,916,901	10,552,583	11,405,895	12,222,659	12,222,803	12,973,168
Percent Change		3.21 %	4.38 %	(11.45)%	8.09 %	7.16 %	— %	6.14 %

Department Police Services

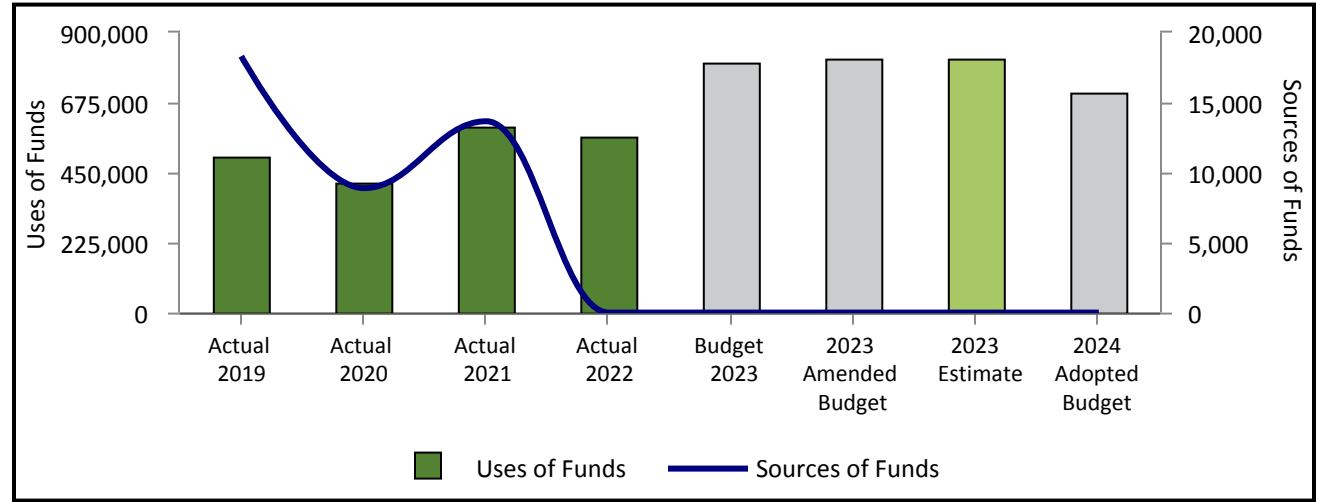
Fund General

Division Special Operations - Code Enforcement

Account 02.1108

Description

The Special Operations-Code Enforcement Division is responsible for helping to maintain the appearance of properties throughout the City of Englewood. In addition, this division also handles animal control issues.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	1,000	500	—	—	—	—	—	—
Charges for Fines & Investment	489	540	727	—	—	—	—	—
Other	16,826	7,852	12,941	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	18,315	8,892	13,668	—	—	—	—	—
Percent Change		(51.45)%	53.71 %	(100.00)%	— %	— %	— %	— %
Uses of Funds								
Personnel	380,390	373,195	470,429	565,905	805,270	819,239	819,232	705,678
Commodities	6,350	3,745	6,738	—	—	—	—	—
Contractual	102,428	27,859	73,642	—	—	—	—	—
Capital	11,343	13,845	44,056	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	500,511	418,643	594,865	565,905	805,270	819,239	819,232	705,678
Percent Change		(16.36)%	42.09 %	(4.87)%	42.30 %	1.73 %	— %	(13.86)%

Department Police Services

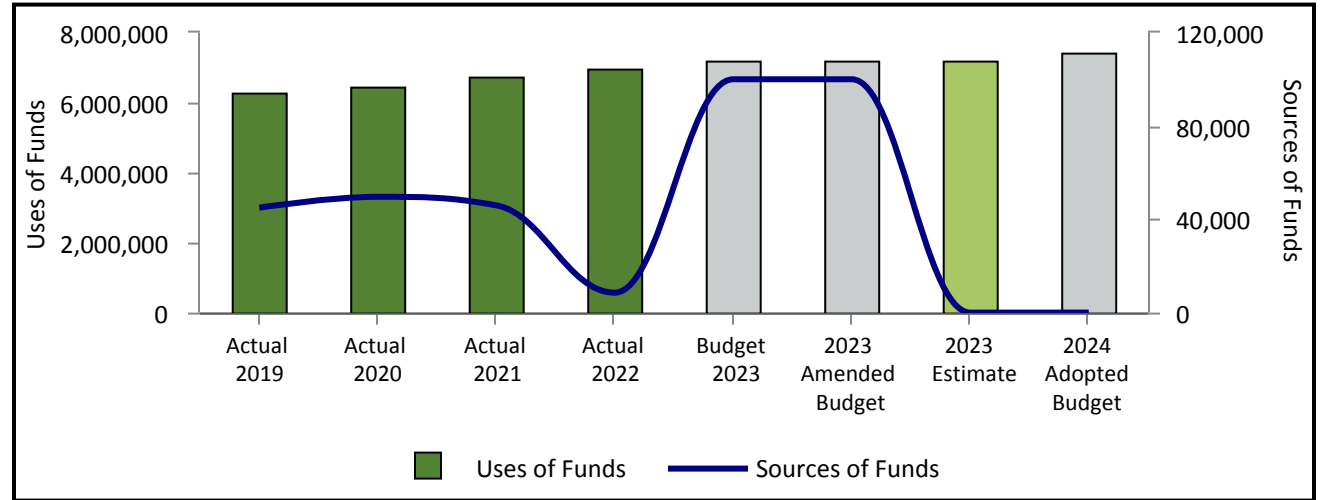
Fund General

Division Fire Suppression and Emergency Management Services

Account 02.1102

Description

The Fire Marshal's Office oversees the fire suppression and emergency medical services contract with the City of Denver and the Emergency Management Services through Arapahoe County.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	5,387	3,633	1,971	544	—	—	—	—
Other	39,568	46,000	44,000	8,000	100,000	100,000	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	44,955	49,633	45,971	8,544	100,000	100,000	—	—
Percent Change		10.41 %	(7.38)%	(81.41)%	1070.45 %	— %	(100.00)%	— %
Uses of Funds								
Personnel	300,682	300,682	390,761	401,929	401,930	401,930	401,929	401,929
Commodities	80	190	4	942	—	—	—	—
Contractual	5,969,315	6,143,211	6,332,934	6,572,891	6,774,017	6,774,017	6,774,017	7,017,496
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	6,270,077	6,444,084	6,723,699	6,975,762	7,175,947	7,175,947	7,175,946	7,419,425
Percent Change		2.78 %	4.34 %	3.75 %	2.87 %	— %	— %	3.39 %

Division Fire Marshal's Office

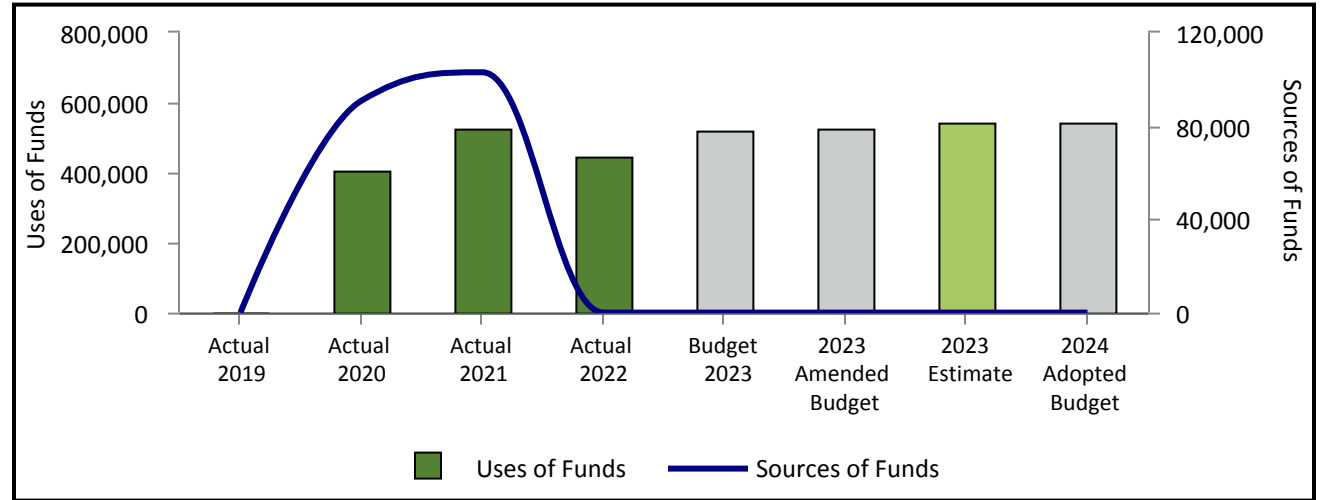
Account 02.1120

Description

In 2015, the cities of Englewood and Denver entered into an Intergovernmental Agreement (IGA) to provide fire suppression services by the Denver Fire Department (DFD) to the City. Englewood, through the retention of the Fire Marshal's Office, retained responsibility for fire prevention services, including enforcement of the Englewood's Building and Fire Codes, fire safety inspections, and issuance of permits and certificates of occupancy. To help prevent fires and comply with State and City regulations, the Englewood Fire Marshal's Office performs annual code enforcement inspections of all existing commercial buildings.

The services provided include building and fire protection system plans review, new construction inspections, code enforcement inspections of existing commercial buildings, annual licensing inspections, business license review, and public education. The Fire and Life Safety Inspections, which are required by law, are also a resource to protect the property, health, and safety of employees and customers who occupy the premises.

The city has an intergovernmental agreement with Arapahoe County to administer the Emergency Management Services for the Englewood citizens.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernmental	—	90,839	102,988	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	90,839	102,988	—	—	—	—	—
Percent Change		— %	13.37 %	(100.00)%	— %	— %	— %	— %
Uses of Funds								
Personnel	—	378,933	440,486	447,008	518,815	527,862	543,958	540,839
Commodities	—	3,717	10,452	—	—	—	—	—
Contractual	—	9,324	69,337	—	—	—	—	1,680
Capital	—	14,454	3,249	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	406,427	523,523	447,008	518,815	527,862	543,958	542,519
Percent Change		— %	28.81 %	(14.62)%	16.06 %	1.74 %	3.05 %	(0.26)%



PARKS RECREATION LIBRARY & GOLF

MISSION | *Bringing People Together to Play, Learn and Live Well.*

DESCRIPTION

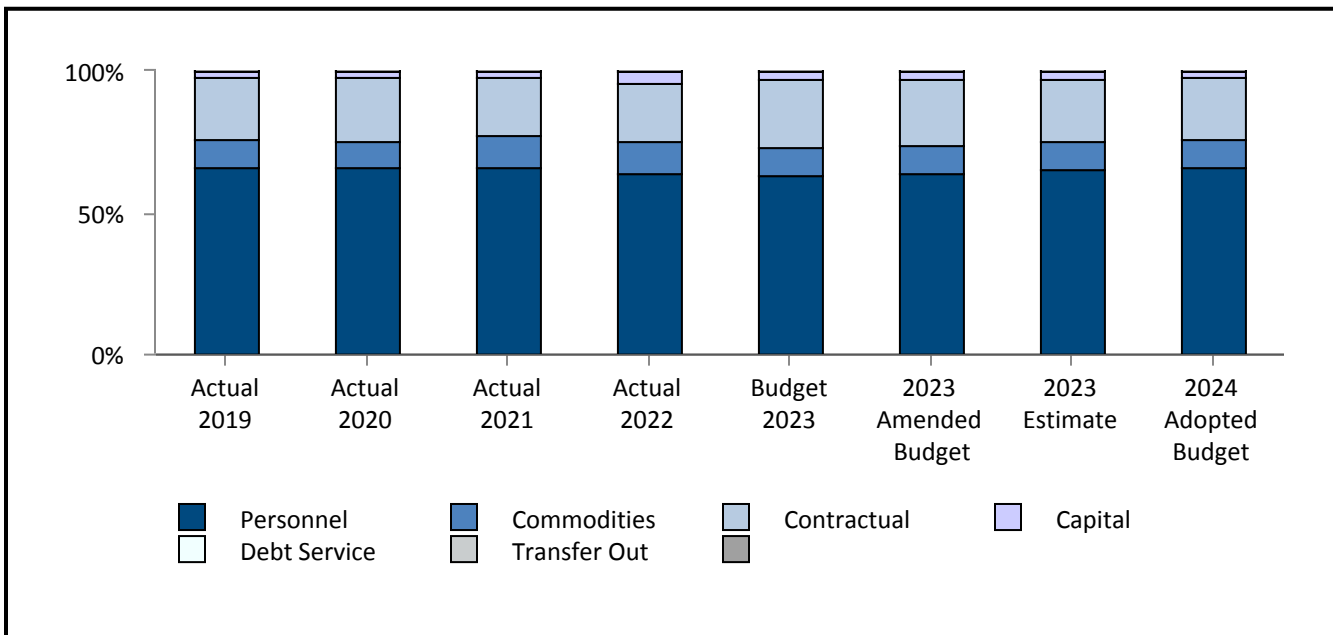
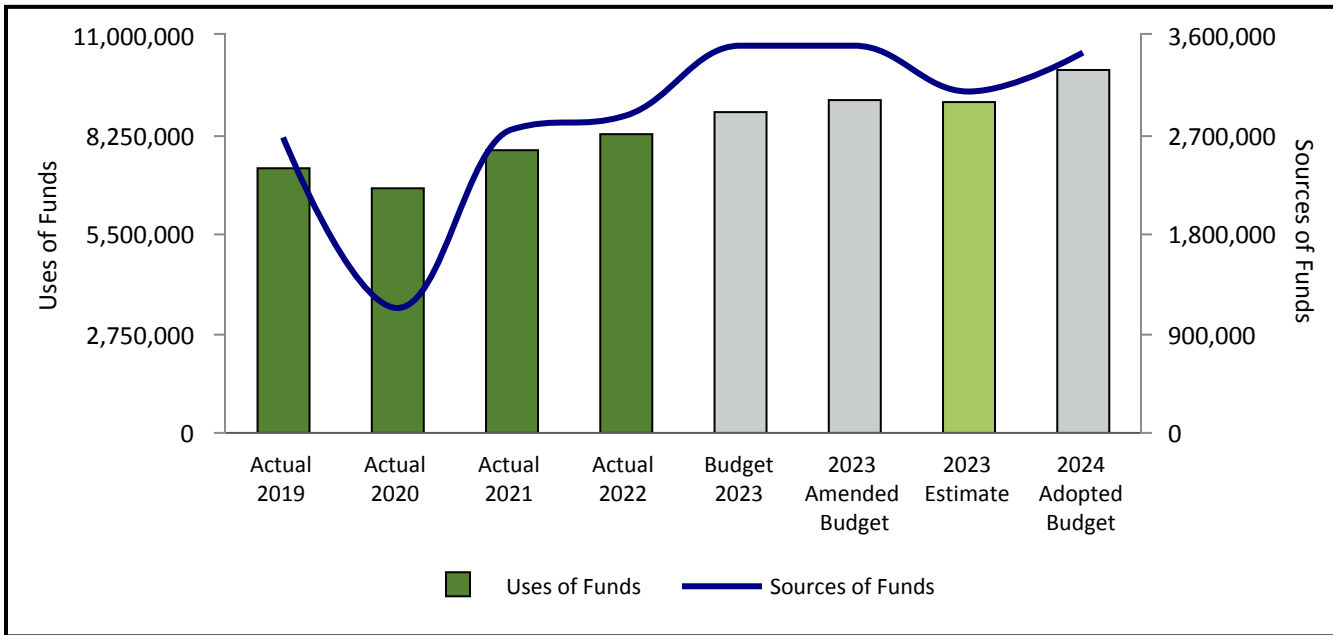
The Parks, Recreation and Library Services Department provides support for key community goals:

- Safe, Fun, Active and Engaged Community
- Strong Infrastructure and Community Parks

Facilities include the Englewood Recreation Center, Malley Senior Recreation Center, Pirates Cove Family Aquatics Center, Englewood Public Library, Broken Tee Golf Course and a variety of parks and open spaces throughout the community.

The department works closely with the Communications Department for marketing and special events support. Special programs and events include the Belleview Park Farm and Train, KidStage, Halloween Carnival, Holiday Bazaar, Holiday Express Winter Festival, 4th of July, SunSET Concert Series, Englewood Block Party and a variety of special programs at each of the facilities.





Department Parks, Recreation, Library and Golf

Fund General

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	10,400	13,000	9,600	22,100	17,600	17,600	27,600	17,600
Charges for Services	2,306,642	997,687	2,308,449	2,423,953	3,124,110	3,124,110	2,652,849	3,013,405
Fines & Forfeitures	8,750	2,788	3,371	3,822	4,000	4,000	1,200	1,600
Investment Income	—	—	—	—	—	—	—	—
Other Income	344,701	109,888	420,530	418,976	356,475	356,475	404,957	407,100
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	2,670,493	1,123,363	2,741,950	2,868,850	3,502,185	3,502,185	3,086,606	3,439,705
Percent Change		(57.93)%	144.08 %	4.63 %	22.08 %	0.00 %	(11.87)%	11.44 %
Uses of Funds								
Personnel	4,830,576	4,512,143	5,180,536	5,359,037	5,643,507	5,981,244	5,915,185	6,645,918
Commodities	742,786	577,148	860,407	879,436	921,544	891,619	946,936	1,047,570
Contractual	1,627,263	1,563,942	1,678,343	1,770,327	2,104,593	2,104,593	2,051,975	2,174,035
Capital	145,831	125,003	128,782	294,117	230,876	230,876	233,842	188,541
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	7,346,455	6,778,236	7,848,068	8,302,916	8,900,520	9,208,332	9,147,938	10,056,064
Percent Change		(7.73)%	15.78 %	5.80 %	7.20 %	3.46 %	(0.66)%	9.93 %
Employees FTE	50.200	49.550	48.500	52.000	51.000	55.500	55.500	55.500
Percent Change FTE		(1.29)%	(2.12)%	7.22 %	(1.92)%	8.82 %	— %	— %

The Central Services Fund was closed at the end of 2019. From 2020 through 2022, the USPS mail services are budgeted in the Parks, Recreation, Library and Golf Department. Starting in 2023, the USPS mail services are included in the City Clerk's Office budget and the copier service charges are accounted for in the Information Technology Department budget. This cost allocation better reflects which departments are responsible to complete these specific duties/tasks.

Department Parks, Recreation, Library and Golf

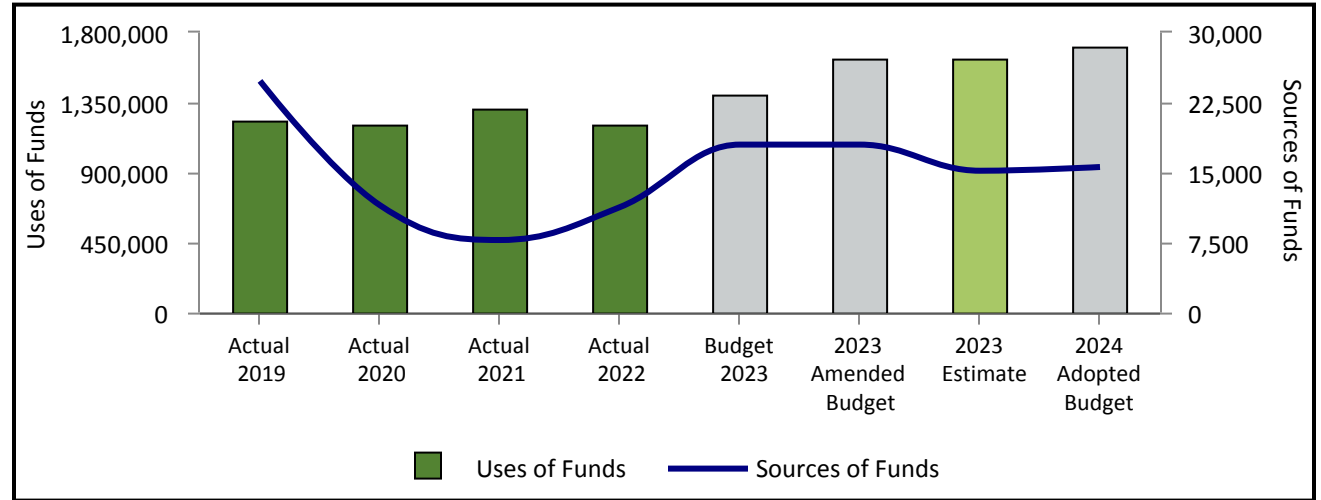
Fund General

Division Library Services

Account 02.1201

Description

Englewood Public Library - A place to Read, Explore And Discover!



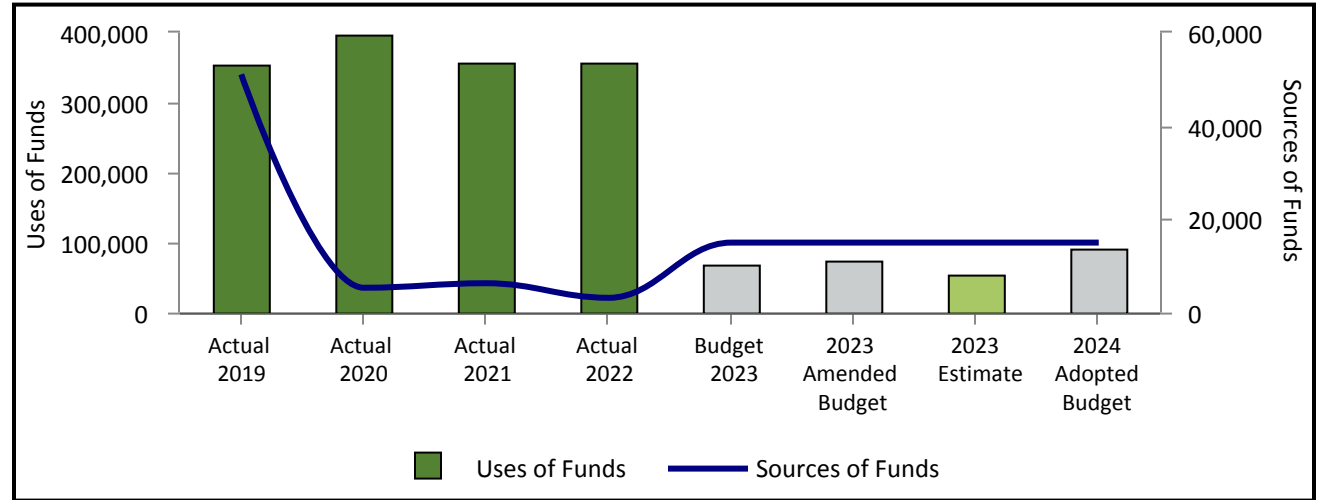
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	—	5,000	—	—	8,000	8,000	8,000	8,000
Charges for	—	—	—	—	—	—	—	—
Fines &	8,750	2,413	3,371	3,822	4,000	4,000	1,200	1,600
Investment	—	—	—	—	—	—	—	—
Other	16,074	4,088	4,405	7,483	6,000	6,000	6,000	6,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	24,824	11,501	7,776	11,305	18,000	18,000	15,200	15,600
Percent Change		(53.67)%	(32.38)%	45.38 %	59.21 %	— %	(15.56)%	2.63 %
Uses of Funds								
Personnel	843,492	797,354	884,557	839,839	987,279	1,248,219	1,249,634	1,314,588
Commodities	231,639	214,236	246,754	242,768	276,675	246,750	246,950	254,371
Contractual	164,046	191,588	178,353	126,479	136,248	136,248	133,748	133,502
Capital	—	624	2,258	163	2,000	2,000	2,000	2,000
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,239,177	1,203,803	1,311,922	1,209,249	1,402,202	1,633,217	1,632,332	1,704,461
Percent Change		(2.85)%	8.98 %	(7.83)%	15.96 %	16.48 %	(0.05)%	4.42 %

Division Administration

Account 02.1301

Description

The PRLG Administration Division plans, directs and monitors .



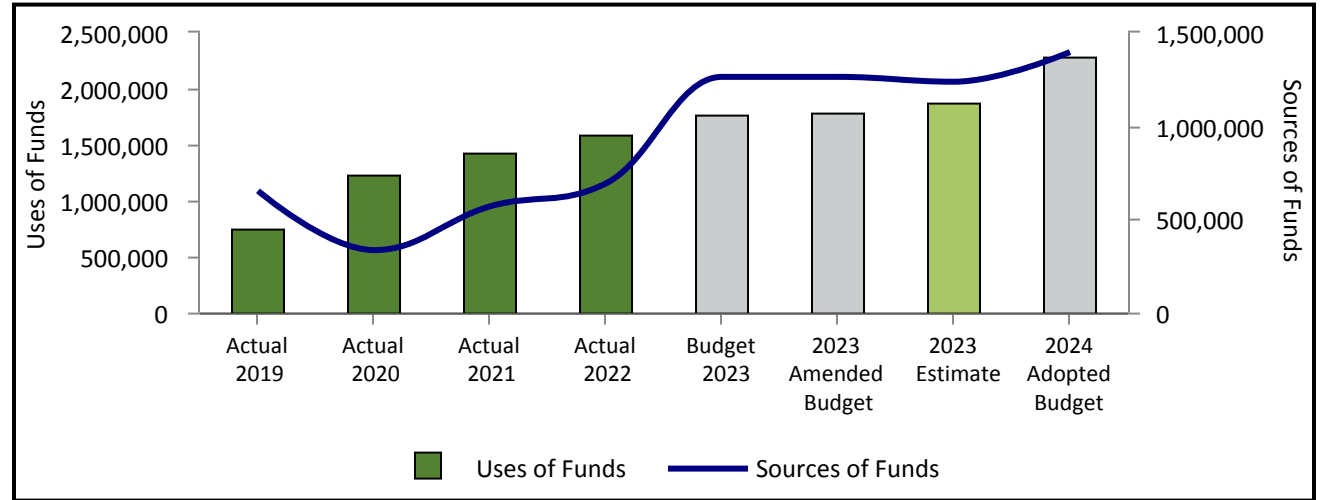
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for	17,672	5,328	6,293	3,170	15,000	15,000	15,000	15,000
Fines & Investment	—	—	—	—	—	—	—	—
Other	33,380	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	51,052	5,328	6,293	3,170	15,000	15,000	15,000	15,000
Percent Change		(89.56)%	18.11 %	(49.63)%	373.23 %	— %	— %	— %
Uses of Funds								
Personnel	297,785	265,561	322,676	312,033	(5,231)	(24)	(25)	27,717
Commodities	26,877	31,714	9,543	12,188	28,976	28,976	15,850	17,330
Contractual	29,359	96,459	25,446	32,125	44,137	44,137	38,187	45,837
Capital	—	3,582	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	354,020	397,317	357,665	356,346	67,882	73,089	54,012	90,884
Percent Change		12.23 %	(9.98)%	(0.37)%	(80.95)%	7.67 %	(26.10)%	68.27 %

Division Recreation Center

Account 02.1302

Description

The Englewood Recreation Center provides programs and facilities that support healthy lifestyles and activities and meet the needs and interests of the community.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	599,346	317,952	545,068	637,062	1,188,885	1,188,885	1,034,837	1,194,795
Other	53,333	16,717	24,089	55,391	73,950	73,950	201,957	201,100
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	652,679	334,669	569,158	692,454	1,262,835	1,262,835	1,236,794	1,395,895
Percent Change		(48.72)%	70.07 %	21.66 %	82.37 %	— %	(2.06)%	12.86 %
Uses of Funds								
Personnel	442,594	879,138	979,685	1,142,574	1,255,440	1,279,457	1,339,623	1,696,779
Commodities	38,927	47,395	95,168	68,059	96,443	96,443	110,196	143,978
Contractual	269,889	294,693	350,771	378,846	406,991	406,991	424,088	446,399
Capital	3,201	17,911	6,149	5,036	5,036	5,036	8,002	4,389
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	754,611	1,239,138	1,431,773	1,594,515	1,763,910	1,787,927	1,881,909	2,291,545
Percent Change		64.21 %	15.55 %	11.37 %	10.62 %	1.36 %	5.26 %	21.77 %

Department Parks, Recreation, Library and Golf

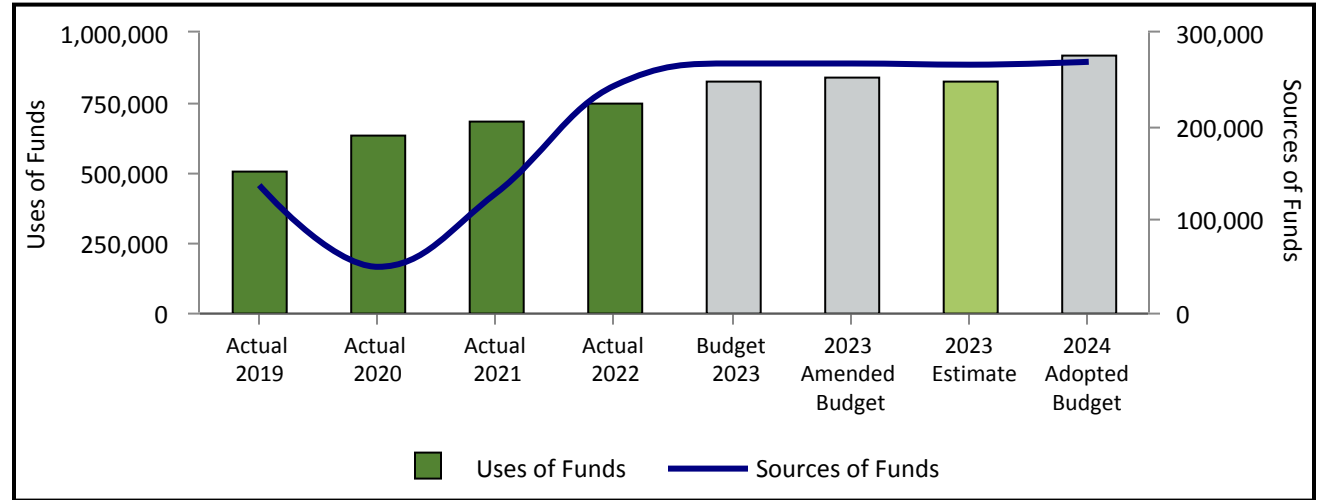
Fund General

Division Malley Senior Recreation Center

Account 02.1303

Description

Malley Senior Recreation Center promotes active, healthy aging by providing a variety of recreational, educational and cultural programs and facilities for the community.



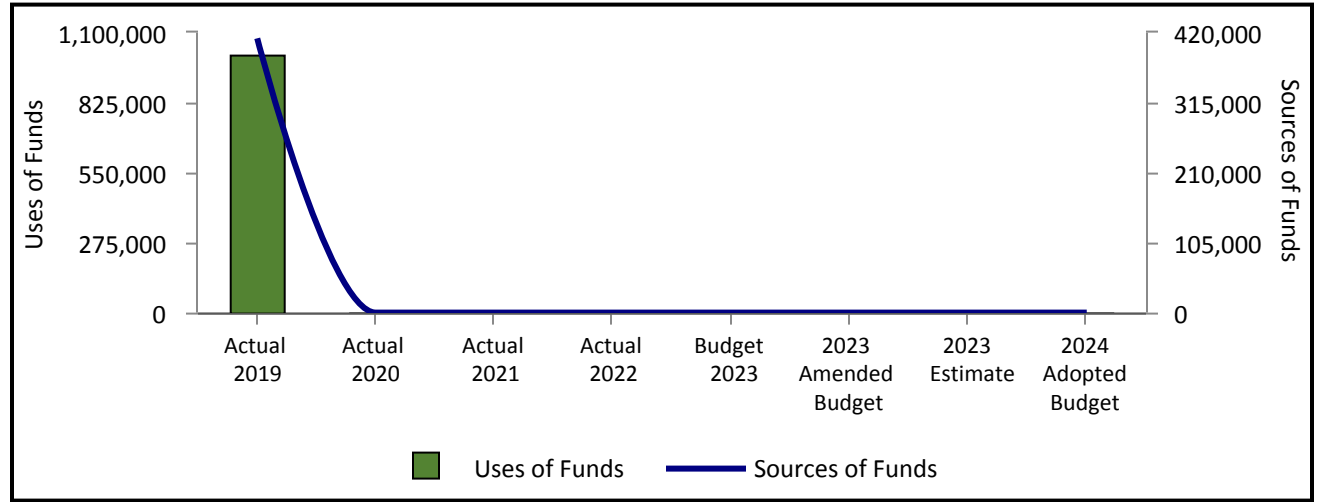
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	10,400	8,000	9,600	9,600	9,600	9,600	9,600	9,600
Charges for	107,367	37,541	108,237	205,692	239,300	239,300	234,012	237,110
Fines &	—	—	—	—	—	—	—	—
Investment	—	—	—	—	—	—	—	—
Other	18,800	3,523	10,293	28,028	18,000	18,000	22,000	22,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	136,568	49,064	128,129	243,320	266,900	266,900	265,612	268,710
Percent Change		(64.07)%	161.15 %	89.90 %	9.69 %	— %	(0.48)%	1.17 %
Uses of Funds								
Personnel	381,938	513,925	524,769	549,292	589,069	599,704	584,177	652,715
Commodities	26,060	9,942	24,435	44,579	52,415	50,945	54,355	62,575
Contractual	89,710	114,805	126,316	143,916	171,376	171,376	168,491	192,889
Capital	9,595	—	9,760	15,097	19,190	19,190	19,190	12,649
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	507,303	638,671	685,280	752,884	832,050	841,215	826,213	920,828
Percent Change		25.90 %	7.30 %	9.87 %	10.52 %	1.10 %	(1.78)%	11.45 %

Division Recreation Programs

Account 02.1304

Description

This division provides affordable, high quality, innovative recreation programs, services, and special events for all ages and segments of the community.



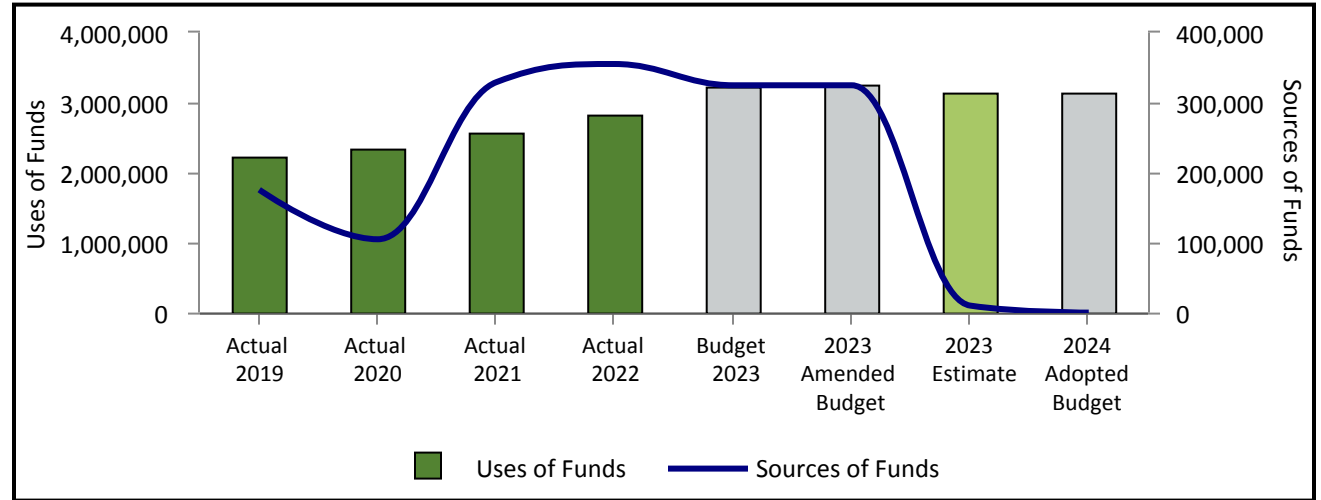
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	385,012	—	—	—	—	—	—	—
Other	26,401	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	411,413	—	—	—	—	—	—	—
Percent Change		(100.00)%	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	832,801	—	—	—	—	—	—	—
Commodities	34,363	—	—	—	—	—	—	—
Contractual	135,537	—	—	—	—	—	—	—
Capital	12,924	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,015,625	—	—	—	—	—	—	—
Percent Change		(100.00)%	— %	— %	— %	— %	— %	— %

Division Parks

Account 02.1305

Description

The Parks Division provides safe, clean and well-maintained parks, trails, and natural areas for the use and enjoyment of the community. The Division manages construction of park improvements and preserves, protects and safeguards parks for future generations.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	—	—	—	—	—	—	10,000	—
Charges for	118,956	29,720	201,240	227,017	200,625	200,625	—	—
Fines &	—	375	—	—	—	—	—	—
Investment	—	—	—	—	—	—	—	—
Other	56,613	74,675	127,912	128,124	124,125	124,125	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	175,568	104,770	329,152	355,140	324,750	324,750	10,000	—
Percent Change		(40.33)%	214.17 %	7.90 %	(8.56)%	— %	(96.92)%	(100.00)%
Uses of Funds								
Personnel	1,235,448	1,448,383	1,585,121	1,634,524	1,824,864	1,852,047	1,756,769	1,828,792
Commodities	171,677	153,367	166,687	204,418	218,755	218,755	208,855	206,416
Contractual	707,151	651,242	695,351	727,071	973,405	983,405	973,325	935,547
Capital	120,111	102,886	110,615	272,050	204,650	204,650	204,650	169,503
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,234,387	2,355,878	2,557,773	2,838,063	3,221,674	3,258,857	3,143,599	3,140,258
Percent Change		5.44 %	8.57 %	10.96 %	13.52 %	1.15 %	(3.54)%	(0.11)%

Department Parks, Recreation, Library and Golf

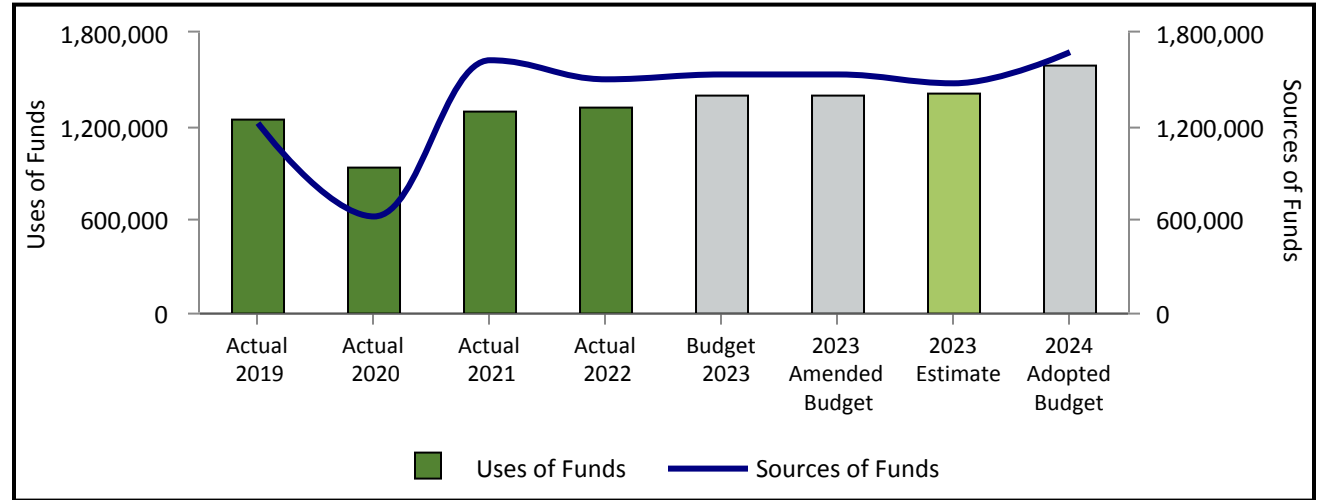
Fund General

Division Pirates Cove

Account 02.1308

Description

Pirates Cove Family Aquatic Center is an outdoor family aquatics park located at Belleview Park. Amenities include a walk-in leisure pool, a competitive pool, entertaining water features, concessions and picnic areas.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	—	—	—	12,500	—	—	—	—
Charges for	1,078,290	607,146	1,440,790	1,334,404	1,460,500	1,460,500	1,359,000	1,556,500
Fines &	—	—	—	—	—	—	—	—
Investment	—	—	—	—	—	—	—	—
Other	140,099	10,885	181,501	152,750	70,400	70,400	115,000	118,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,218,389	618,031	1,622,292	1,499,654	1,530,900	1,530,900	1,474,000	1,674,500
Percent Change		(49.27)%	162.49 %	(7.56)%	2.08 %	— %	(3.72)%	13.60 %
Uses of Funds								
Personnel	796,518	605,851	782,464	759,909	874,387	882,208	865,376	998,825
Commodities	213,244	120,494	274,947	279,456	268,930	268,930	284,730	306,100
Contractual	231,571	215,154	238,988	287,185	254,436	254,436	260,736	295,461
Capital	—	—	—	1,771	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,241,332	941,499	1,296,399	1,328,321	1,397,753	1,405,574	1,410,842	1,600,386
Percent Change		(24.15)%	37.70 %	2.46 %	5.23 %	0.56 %	0.37 %	13.43 %

Department Parks, Recreation, Library and Golf

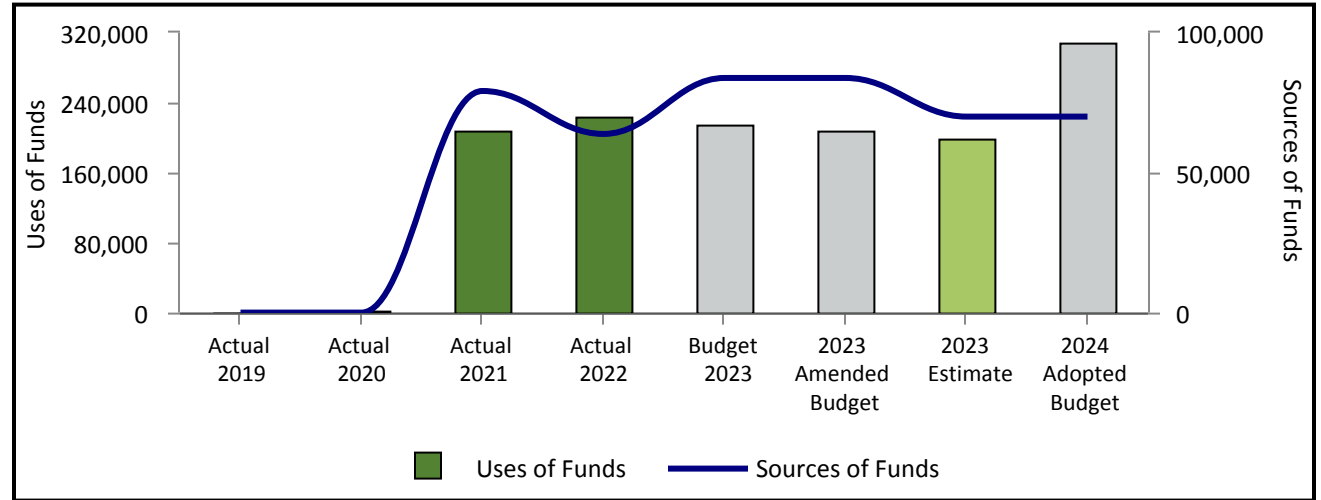
Fund General

Division Events and Sponsorships

Account 02.1309

Description

Coordinate the city's major special events by connecting sponsors, vendors and city departments to provide community gatherings that citizens enjoy and support.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	—	—	—	—	—	—	—	—
Charges for	—	—	6,820	16,607	19,800	19,800	10,000	10,000
Fines &	—	—	—	—	—	—	—	—
Investment	—	—	—	—	—	—	—	—
Other	—	—	72,330	47,200	64,000	64,000	60,000	60,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	79,150	63,807	83,800	83,800	70,000	70,000
Percent Change		— %	— %	(19.38)%	31.33 %	— %	(16.47)%	— %
Uses of Funds								
Personnel	—	1,931	101,264	120,867	117,699	119,633	119,631	126,502
Commodities	—	—	42,874	27,968	(20,650)	(19,180)	26,000	56,800
Contractual	—	—	63,118	74,704	118,000	108,000	53,400	124,400
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	1,931	207,256	223,538	215,049	208,453	199,031	307,702
Percent Change		— %	10633.19 %	7.86 %	(3.80)%	(3.07)%	(4.52)%	54.60 %



COMMUNICATIONS

MISSION

To promote and help ensure a high quality of life, economic vitality and a uniquely desirable community identity through the provision of trustworthy, coordinated, effective and efficient communication and systems that lead to success.

DESCRIPTION

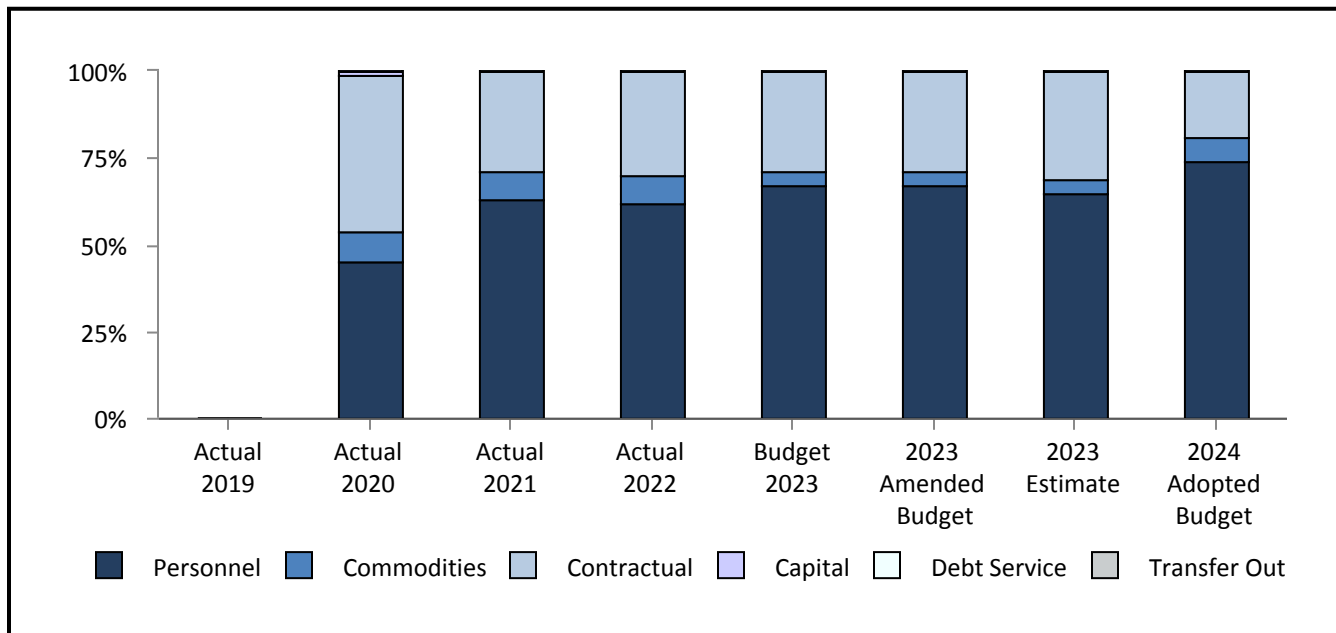
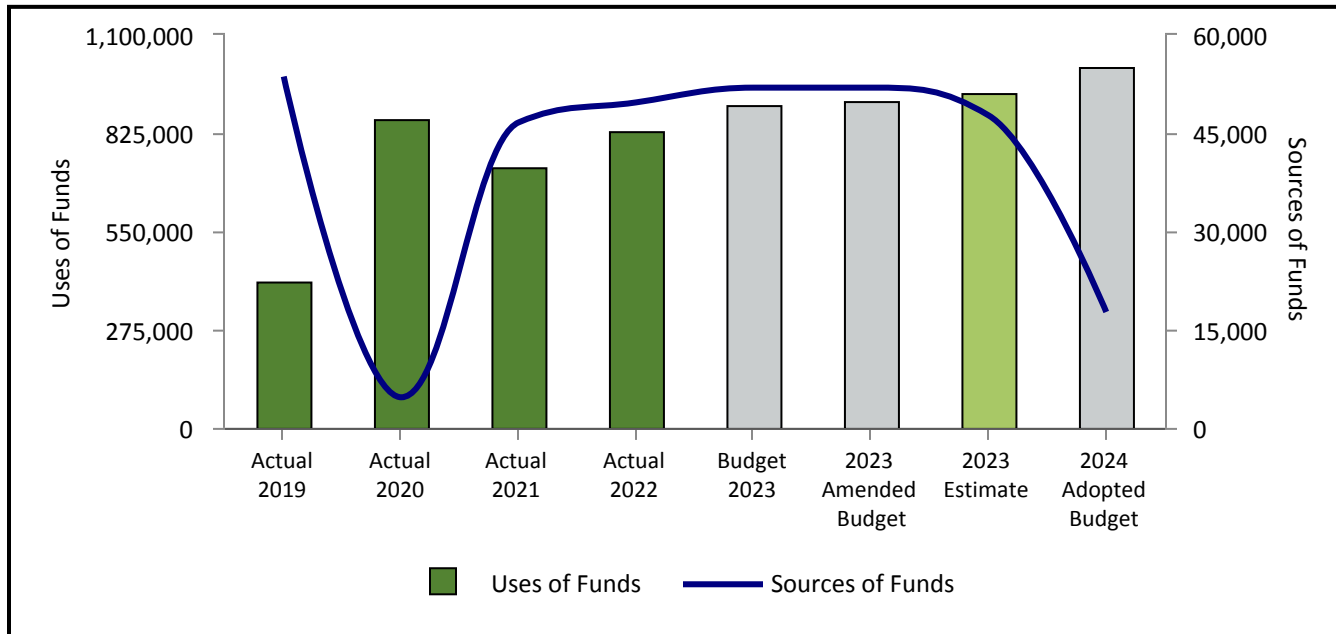
The City of Englewood Communications Department supports and coordinates the organization's internal and external communication efforts. Communications provides strategic and design services for the city's programs, events and initiatives.

We maintain our brand, graphic standards and visual identity. Communications is well-versed in determining the ideal approach to effectively engage different audiences.

Additionally, communications manages media relations, social media campaigns, and day-to-day activities of multiple social media accounts including Facebook, Nextdoor, X (twitter) and Instagram.

The communications department also oversees the Neighborhood Resources Program centered on creating neighborhood groups that bring neighbors together to create a sense of belonging to each other, the neighborhood and the community of Englewood.





Department Communications

Fund General

Division Communications and Neighborhood Resources Program

Account 02.1801 Communications and 02.1802 Neighborhood Resources Program

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	53,649	4,674	46,652	49,700	51,950	51,950	47,698	17,698
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	53,649	4,674	46,652	49,700	51,950	51,950	47,698	17,698
Percent Change	----	(91.29)	898.11 %	6.53 %	4.53 %	4.53 %	(8.18)%	(62.90)%
Uses of Funds								
Personnel	201,562	392,320	457,371	511,666	602,112	614,352	614,352	750,803
Commodities	29,697	77,103	61,726	65,989	36,300	36,300	36,300	69,500
Contractual	181,205	387,202	208,537	251,045	263,342	263,342	285,842	190,616
Capital	—	5,704	—	88	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	412,464	862,329	727,633	828,788	901,754	913,994	936,494	1,010,919
Percent Change	----	109.07	(15.62)%	13.90 %	8.80 %	10.28 %	2.46 %	7.95 %
Employees FTE	2.75	3.500	4.500	5.000	5.500	5.500	5.500	6.500
Percent Change FTE	----	—	27.27	28.57%	11.11 %	11.11 %	— %	10.00 %

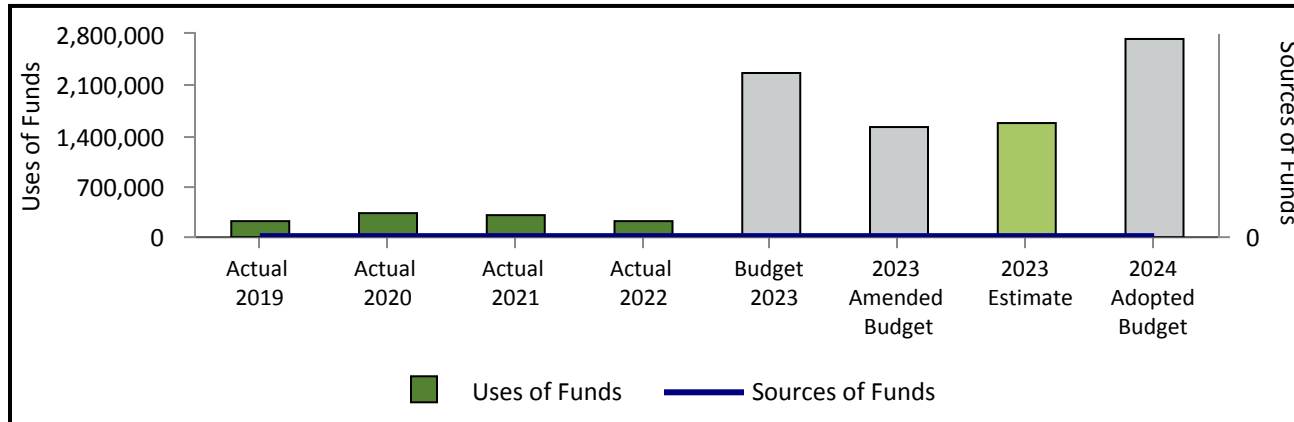
Department General Government

Fund General

Division Contingency and City-Wide Centralized Programs

Account 02.0901

Description The Contingency funds are a placeholder to account for unforeseen and non-budgeted events as well as to pay amounts due to employees leaving the City, amounts paid to employees for the annual leave election as outlined in the annual leave balance carryover policy, and the following centralized programs: Internship, Tuition Reimbursement and IT related equipment for new hires.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Contingency and City-Wide Centralized Programs:								
PTO Leave Payout	164,955	209,469	272,066	227,110	435,598	394,598	454,598	466,398
Operating	52,120	126,901	20,710	1,610	19,000	19,000	19,000	55,000
Intern Program	—	—	—	—	66,000	66,000	66,000	66,000
Tuition Reimbursement	—	—	—	—	40,000	40,000	40,000	40,000
IT related equip.	—	—	—	—	15,000	—	—	20,000
Foreign Language Classification & Compensation Results	—	—	—	—	1,700,000	1,000,000	1,000,000	2,050,000
Website Accessibility	—	—	—	—	—	—	—	22,500
Contingency Uses	217,075	336,370	292,776	228,720	2,275,598	1,519,598	1,579,598	2,735,498
Uses of Funds								
Personnel	164,955	209,469	272,066	227,110	282,584	282,584	282,584	287,959
Commodities	—	15,405	—	—	—	—	—	—
Contractual	52,120	111,496	20,710	1,610	1,993,014	1,237,014	1,297,014	2,447,539
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	217,075	336,370	292,776	228,720	2,275,598	1,519,598	1,579,598	2,735,498
Percent Change		54.96%	(12.96)%	(21.88)%	894.93%	(33.22)%	3.95%	73.18%

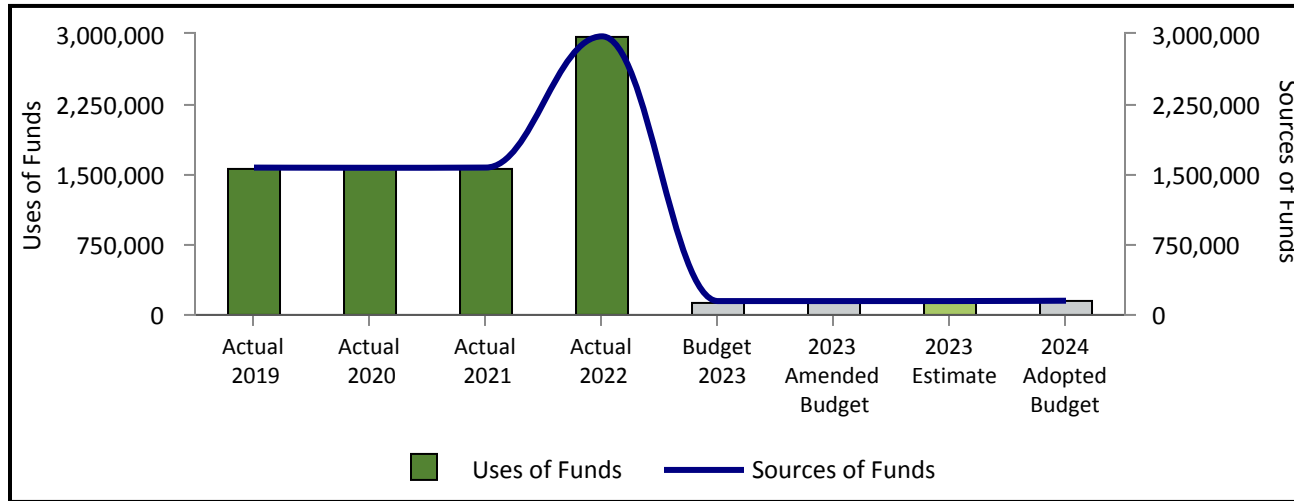
Department General Government

Fund General

Division Debt Service

Account 02.1401

Description The Debt Service division accounts for the General Fund's debt service payments.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Contractual Obligations								
Selbe Lease	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Lease	—	—	—	—	—	—	—	—
Bonds	110,927	119,375	116,388	123,599	122,817	122,817	122,817	126,612
COPs	1,442,137	1,431,597	1,437,063	2,835,579	—	—	—	—
Total Contractual Obligations	1,568,064	1,565,972	1,568,451	2,974,178	137,817	137,817	137,817	141,612
Uses								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	—	—	—	—	—	—	—
Contractual	2,577	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	1,565,487	1,565,972	1,568,451	2,974,178	137,817	137,817	137,817	141,612
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,568,064	1,565,972	1,568,451	2,974,178	137,817	137,817	137,817	141,612
Percent Change		-0.13%	0.16%	89.63%	-95.37%	—%	—%	2.75%

Department General Government

Fund General

Division Debt Service

Account 02.1401

Schedules of Debt Service Requirements

Line #	Year	Total Debt Service	Selbe Ground Lease Qualified Energy Conservation Bonds - 2010					
			Total	Rate	Principal	Interest	Credit	Total
1	2024	141,612	15,000	5.41	120,070	16,299	(9,757)	126,612
2	2025	145,509	15,000	5.41	126,627	9,671	(5,789)	130,509
3	2026	115,117	15,000	5.41	99,039	2,684	(1,606)	100,117
4	2027	15,000	15,000		—	—	—	—
5	2028	15,000	15,000		—	—	—	—
6	2029	15,000	15,000		—	—	—	—
7	2030	15,000	15,000		—	—	—	—
8	2031	15,000	15,000		—	—	—	—
9	2032	15,000	15,000		—	—	—	—
10	2033	15,000	15,000		—	—	—	—
11	2034	15,000	15,000		—	—	—	—
12	2035	15,000	15,000		—	—	—	—
13	2036	15,000	15,000		—	—	—	—
14	2037	15,000	15,000		—	—	—	—
15	2038	15,000	15,000		—	—	—	—
16	2039	15,000	15,000		—	—	—	—
17	2040	15,000	15,000		—	—	—	—
18	2021	15,000	15,000		—	—	—	—
19	2042	15,000	15,000		—	—	—	—
20	2043	15,000	15,000		—	—	—	—
21	2044	15,000	15,000		—	—	—	—
22	2045	15,000	15,000		—	—	—	—
23	2046-2065	286,250	286,250		—	—	—	—
24	Totals	973,488	616,250		345,736	28,654	(17,152)	357,238

1997 Ground Sublease

Annual ground sublease payment of **\$15,000**
Ground Sublease ends **February 1, 2065**

Qualified Energy Conservation Bonds (QECCB) The City issued Qualified Energy Conservation Bonds in 2010. The original principal and interest amount of \$1,641,466 dated August 19, 2010. Principal and interest are due quarterly with an interest rate of 5.41%. The interest payments are partially offset by credits from the Federal Government under Section 1112 of the American Recovery and Reinvestment Act of 2009, "Section 54D" that authorizes states and political subdivisions to issue qualified energy conservation bonds "QECCBs". Proceeds will be used for qualified energy conservation purposes. The final debt service payment is July 19, 2026.

Ground Lease A ground lease is a long-term (usually 99 year) lease of land only; such a lease typically involves commercial property, and any improvements built by the tenant usually revert to the landlord.

Selbe Lease On December 8, 1997, the City entered into a ground sublease with Cindermak Associates for the land under the RTD parking lot adjacent to the light rail line and north of the Civic Center. This ground lease ends on February 1, 2065.

Department General Government

Fund General

Revenue Transfers In (Out)

Account 02.1501

Description This division accounts for transfers to the General Fund from other funds and transfers from the General Fund to other funds.

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Other Financing Uses-Transfers In								
Donors Fund	—	—	—	—	—	—	—	—
Conservation Trust Fund (CTF)***	—	—	—	—	—	—	—	—
Special Assessment & Surplus Fund	—	—	—	—	—	—	—	—
Public Improvement Fund	123,599	127,014	130,521	134,122	137,817	137,817	137,817	141,612
Golf Course Fund	—	—	—	—	—	—	—	—
Central Services Fund	—	—	—	—	—	—	—	—
ServiCenter Fund	—	—	—	—	—	—	—	—
Capital Equipment Replacement Fund	—	—	—	—	—	—	—	—
Risk Management Fund	—	—	34,318	—	—	—	—	—
Employee Benefits Fund	—	—	—	—	—	—	—	—
Long-Term Asset Reserve	—	—	—	—	—	—	—	—
Total Other Sources	123,599	127,014	164,839	134,122	137,817	137,817	137,817	141,612
Percent Change		2.76 %	29.78 %	(18.63)%	2.75 %	— %	— %	2.75 %
*** Eligible expenditures from the General Fund Parks and Recreation Programs to be transfer red to CTF								
Other Financing Uses-Transfers Out								
Capital Projects Fund	3,100,000	—	984,765	395,642	—	60,000	—	—
Englewood McLellan Reservoir Fund	—	—	—	—	—	—	—	—
Capital Projects Fund	—	—	—	—	—	—	—	320,157
Public Improvement Fund	—	—	9,845,000	—	1,000,000	3,174,819	3,174,819	4,222,000
Risk Management	—	—	—	—	—	—	—	—
Employee Benefits Fund	—	—	—	—	—	—	—	—
Total Other Use	3,100,000	—	10,829,765	395,642	1,000,000	3,234,819	3,174,819	4,542,157
Percent Change		(100.00)%	— %	(96.35)%	152.75 %	223.48 %	(1.85)%	43.07 %
Net Other Financing Sources (Uses)	(2,976,401)	127,014	(10,664,926)	(261,520)	(862,183)	(3,097,002)	(3,037,002)	(4,400,545)
Percent Change		(104.27)%	(8496.65)%	(97.55)%	229.68 %	259.20 %	(1.94)%	44.90 %

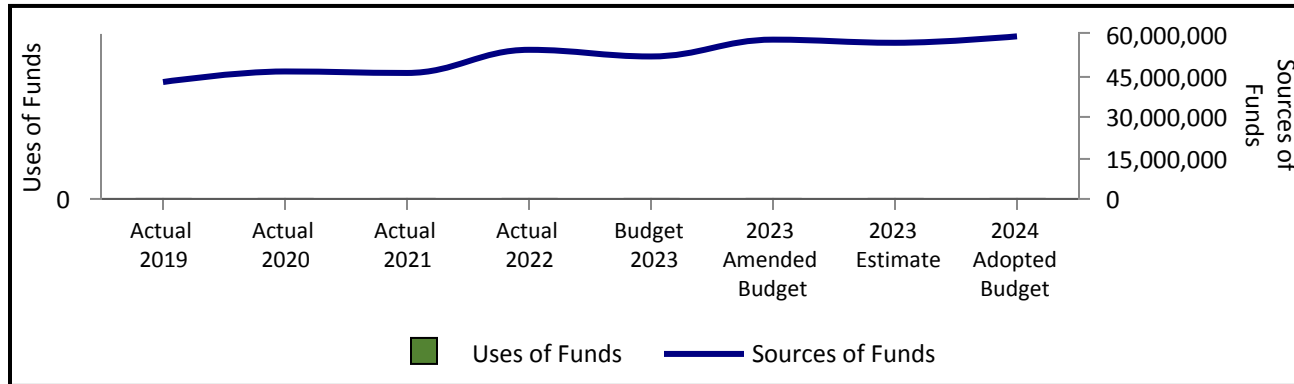
Department General Government

Fund General

Division General Government Revenue

Account 02.0000.3XXXX

Description This division accounts for the general revenue of the General Government not already budgeted for in other General Fund divisions.

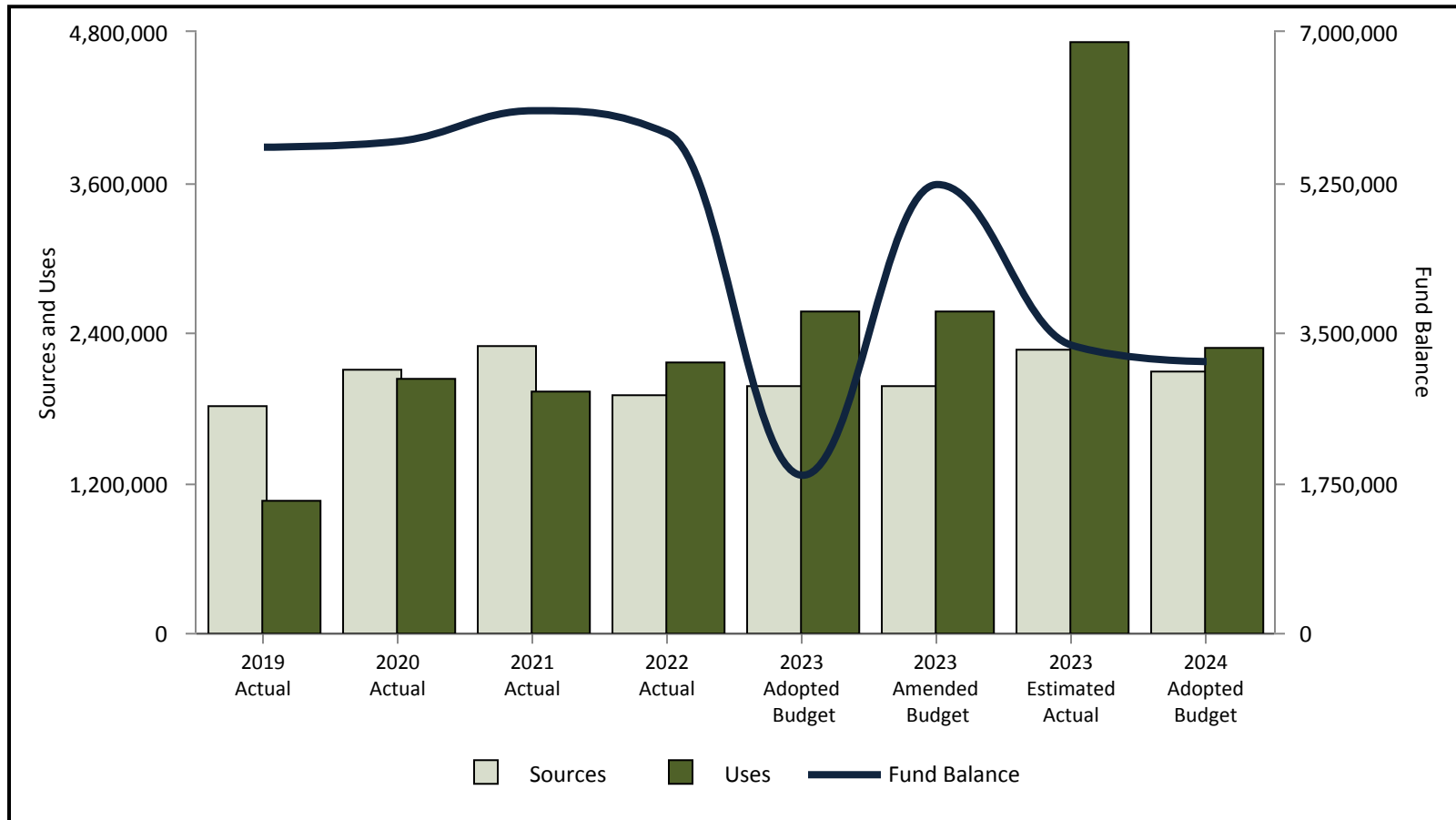


	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	39,528,909	40,603,926	43,281,223	50,132,049	48,306,000	54,463,051	53,306,051	56,138,000
Licenses & Intergovernment	207,359	3,046,643	235,089	157,792	208,000	208,000	148,000	148,000
Charges for Fines & Investment	2,042,067	2,042,067	1,938,567	2,549,926	2,886,690	2,886,690	2,700,000	2,233,000
Other	491,630	454,347	(72,518)	(246,711)	154,000	154,000	404,000	404,000
Transfers In	123,579	120,901	338,625	1,596,200	200,000	200,000	200,000	200,000
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	42,393,544	46,267,883	45,720,986	54,189,257	51,754,690	57,911,741	56,758,051	59,123,000
Percent Change		9.14 %	(1.18)%	18.52 %	(4.49)%	11.90 %	(1.99)%	4.17 %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	—	—	—	—	—	—	—
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %

Special Revenue Funds

Conservation Trust Fund, Donors Fund, Parks and Recreation Trust Fund,
Malley Center Trust Fund, and Open Space Fund

Combined Statement of Fund Sources, Uses and Changes in Fund Balances



Special Revenue Funds

Conservation Trust Fund, Donors Fund, Parks and Recreation Trust Fund,
Malley Center Trust Fund, and Open Space Fund

Combined Statement of Fund Sources, Uses and Changes in Fund Balances

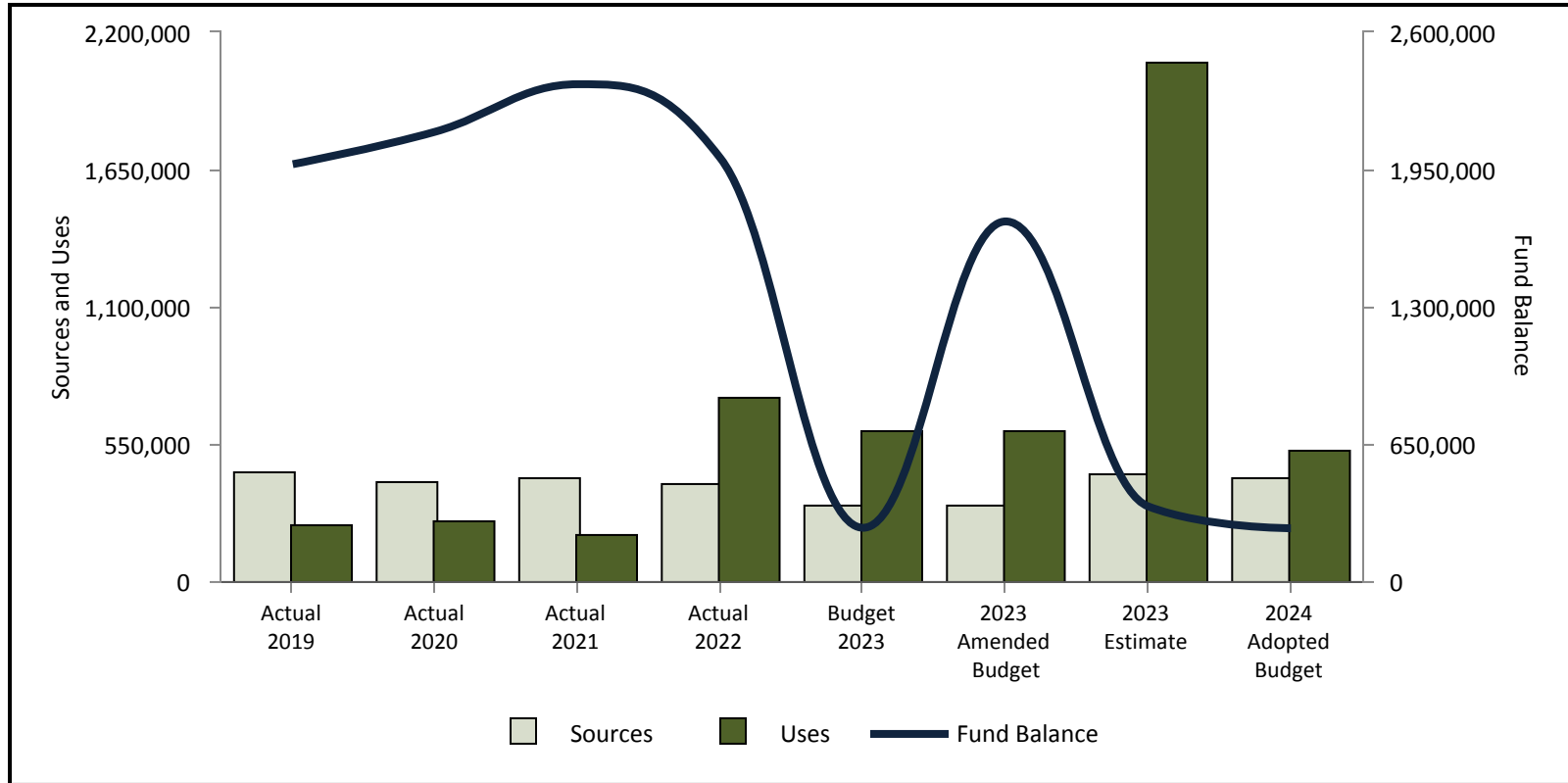
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actual	2024 Adopted Budget
Beginning Fund Balance	4,889,726	5,658,895	5,727,708	6,084,020	2,427,746	5,817,419	5,817,419	3,349,238
Sources of Funds								
Total Revenue	1,824,812	2,102,125	2,297,464	1,905,679	1,981,445	1,981,445	2,265,777	2,097,600
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	1,824,812	2,102,125	2,297,464	1,905,679	1,981,445	1,981,445	2,265,777	2,097,600
Uses of Funds								
Total Expenditures	1,055,643	2,033,311	1,941,153	2,172,280	2,573,730	2,575,330	4,733,958	2,286,023
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	1,055,643	2,033,311	1,941,153	2,172,280	2,573,730	2,575,330	4,733,958	2,286,023
Net Sources (Uses) of Funds	769,169	68,814	356,311	(266,601)	(592,285)	(593,885)	(2,468,181)	(188,423)
Ending Fund Balance	5,658,895	5,727,708	6,084,020	5,817,419	1,835,461	5,223,534	3,349,238	3,160,815
Fund Balance Percentage Change		1.22 %	6.22 %	(4.38)%	(68.45)%	184.59 %	(35.88)%	(5.63)%
Funds Designated For:								
Project Completion	3,509,522	3,519,691	3,672,405	3,606,700	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Fund Balance	2,149,373	2,208,017	2,411,615	2,210,719	1,835,461	5,223,534	3,349,238	3,160,815

Department Parks, Recreation, Library and Golf

Fund Conservation Trust

Account 03.XXXX - Source (Revenues) and Uses (Expenditures)

CONSERVATION TRUST FUND (CTF) Statement of Fund Sources, Uses and Changes in Fund Balance



Department Parks, Recreation, Library and Golf

Fund Conservation Trust

Account 03.XXXX - Source (Revenues) and Uses (Expenditures)

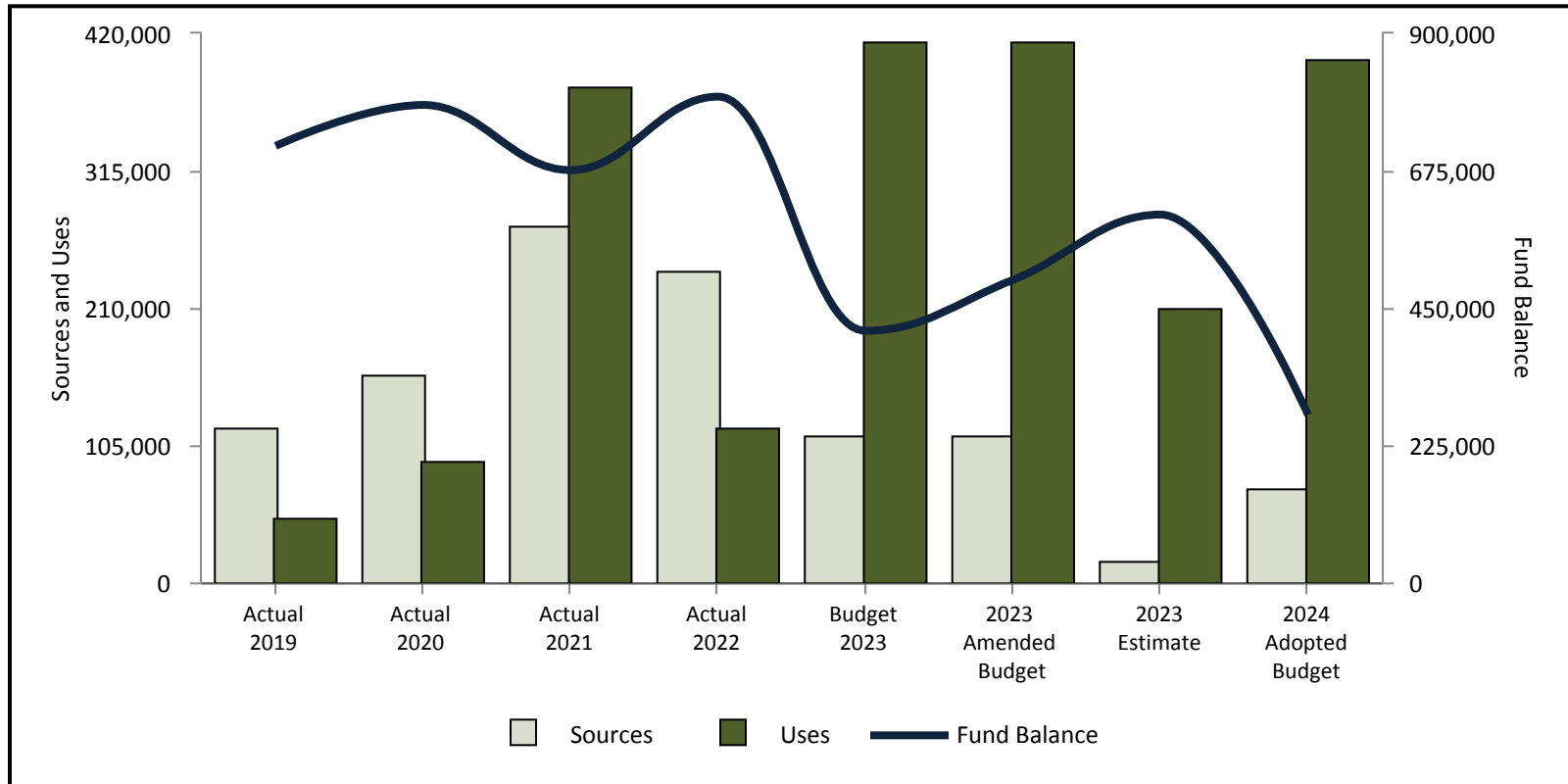
CONSERVATION TRUST FUND (CTF)
Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	1,764,108	1,974,997	2,128,962	2,353,926	551,324	2,002,613	2,002,613	353,616
Sources of Funds								
Revenue								
Intergovernmental	391,645	356,441	427,169	430,460	300,000	300,000	400,000	400,000
Net Investment Income	49,341	41,393	(11,192)	(39,787)	10,000	10,000	30,000	20,000
Total Revenue	440,986	397,834	415,977	390,673	310,000	310,000	430,000	420,000
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	440,986	397,834	415,977	390,673	310,000	310,000	430,000	420,000
Uses of Funds								
Expenditures								
Cultural and Recreation	230,097	243,869	191,013	741,986	608,825	608,825	2,078,997	523,328
Total Expenditures	230,097	243,869	191,013	741,986	608,825	608,825	2,078,997	523,328
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	230,097	243,869	191,013	741,986	608,825	608,825	2,078,997	523,328
Net Sources (Uses) of Fund	210,889	153,965	224,964	(351,313)	(298,825)	(298,825)	(1,648,997)	(103,328)
Ending Fund Balance	1,974,997	2,128,962	2,353,926	2,002,613	252,499	1,703,788	353,616	250,288
Fund Balance Percentage Change	— %	7.80 %	10.57 %	(14.92)%	(87.39)%	574.77 %	(79.25)%	(29.22)%
Funds Designated For:								
Project Completion	1,574,138	1,648,268	1,732,303	1,370,616	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Fund Balance	400,859	480,694	621,623	631,997	252,499	1,703,788	353,616	250,288

Department Multiple
Fund Donors
Account 04.XXXX - Source (Revenues) and Uses (Expenditures)

DONORS FUND

Statement of Fund Sources, Uses and Changes in Fund Balance



Department Multiple

Fund Donors

Account 04.XXXX - Source (Revenues) and Uses (Expenditures)

DONORS FUND

Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	646,649	715,805	783,077	676,191	713,114	796,693	796,693	603,293
Sources of Funds								
Program Revenue								
General Government								
Finance	—	—	—	—	—	—	—	—
Safety Services								
Police	12,291	42,354	87,379	74,075	41,000	41,000	1,000	1,000
Cultural and Recreation								
Parks & Recreation	68,111	95,387	173,946	145,631	50,600	50,600	600	50,600
Library	19,731	6,333	14,347	29,773	16,500	16,500	15,500	15,500
Total Program Revenue	100,133	144,074	275,672	249,479	108,100	108,100	17,100	67,100
Net Investment Income	18,458	15,482	(3,107)	(10,573)	5,000	5,000	—	5,000
Total Revenue	118,591	159,556	272,565	238,906	113,100	113,100	17,100	72,100
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	118,591	159,556	272,565	238,906	113,100	113,100	17,100	72,100
Uses of Funds								
Program Expenditures								
General Government								
Finance	—	—	328,802	9,996	93,000	93,000	40,000	80,000
Safety Services								
Police	4,577	14,383	4,602	70,251	60,000	60,000	60,000	60,000
Cultural and Recreation								
Parks & Recreation	24,621	54,507	25,871	23,682	200,000	200,000	50,000	200,000
Library Services	20,237	23,394	20,176	14,475	60,500	60,500	60,500	60,500
Total Uses of Funds	49,435	92,284	379,451	118,404	413,500	413,500	210,500	400,500
Net Sources (Uses) of Funds	69,156	67,272	(106,886)	120,502	(300,400)	(300,400)	(193,400)	(328,400)
Ending Fund Balance	715,805	783,077	676,191	796,693	412,714	496,293	603,293	274,893
Fund Balance Percentage Change	— %	9.40 %	(13.65)%	17.82 %	(48.20)%	20.25 %	21.56 %	(54.43)%

Continue on next page

Department Multiple

Fund Donors

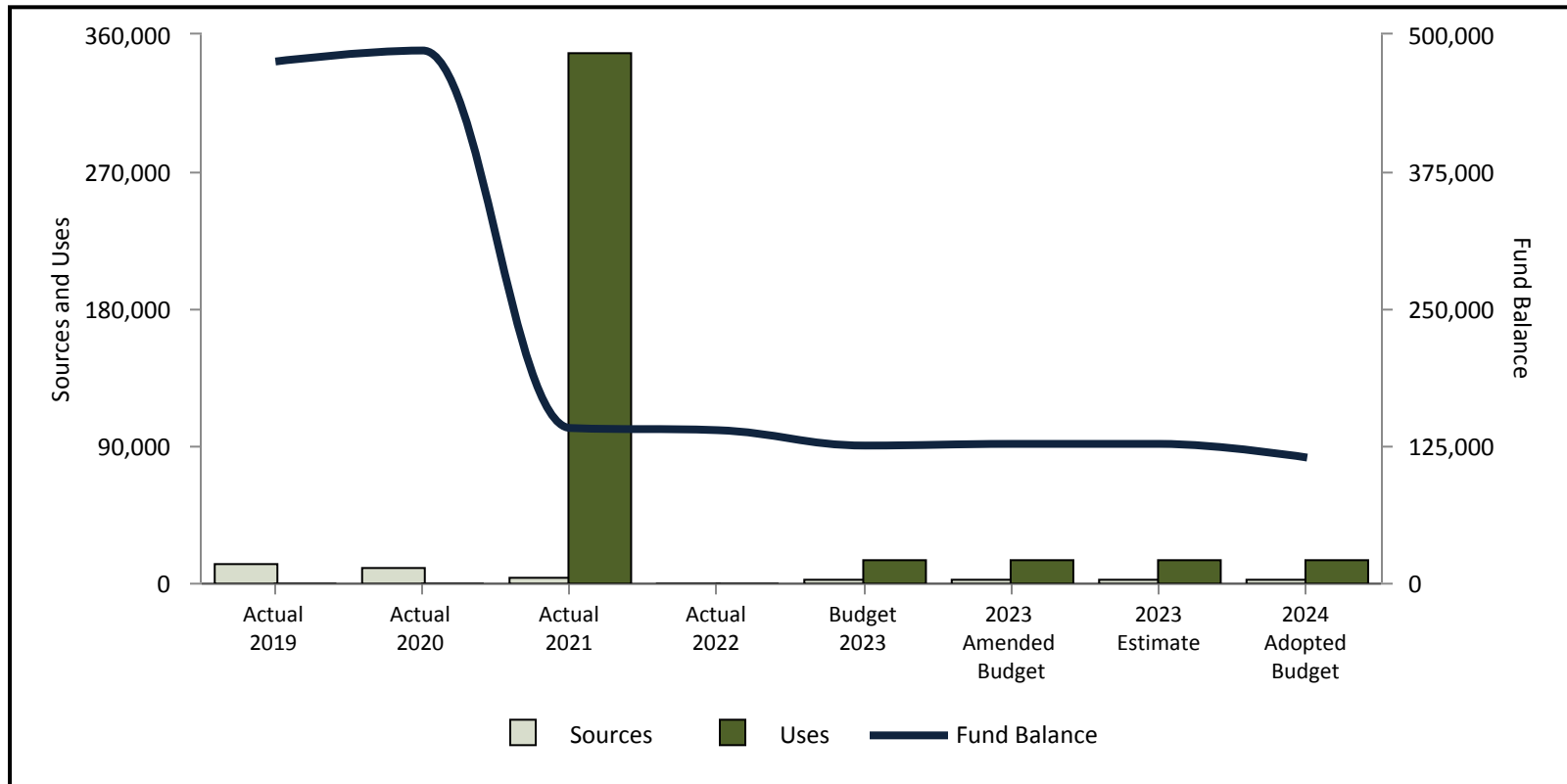
Account 04.XXXX - Source (Revenues) and Uses (Expenditures)

Continued from previous page

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Ending Fund Balance Allocation								
General Government								
Community Development	—	—	—	—	—	—	—	
City Council	—	—	—	—	—	—	—	
Finance	93,438	95,407	94,950	83,474	1,974	(9,503)	43,474	(37,203)
Subtotal	93,438	95,407	94,950	83,474	1,974	(9,503)	43,474	(37,203)
Safety Services								
Fire	—	—	—	—	—	—	—	—
Police	46,988	72,434	154,541	155,491	117,970	137,894	96,491	38,186
Subtotal	46,988	72,434	154,541	155,491	117,970	137,894	96,491	38,186
Cultural and Recreation								
Parks & Recreation	486,985	542,156	359,754	476,434	264,154	330,176	427,034	282,777
Library Services	88,394	73,080	66,946	81,294	28,616	37,726	36,294	(8,867)
Subtotal	575,379	615,236	426,700	557,728	292,770	367,901	463,328	273,910
Fund Balance Total	715,805	783,077	676,191	796,693	412,714	496,293	603,293	274,893

Department Parks, Recreation, Library and Golf
Fund Parks and Recreation Trust
Account 07.XXXX - Source (Revenues) and Uses (Expenditures)

PARKS & RECREATION TRUST FUND
 Statement of Fund Sources, Uses and Changes in Fund Balance



Department Parks, Recreation, Library and Golf

Fund Parks and Recreation Trust

Account 07.XXXX - Source (Revenues) and Uses (Expenditures)

PARKS & RECREATION TRUST FUND
Statement of Fund Sources, Uses and Changes in Fund Balance

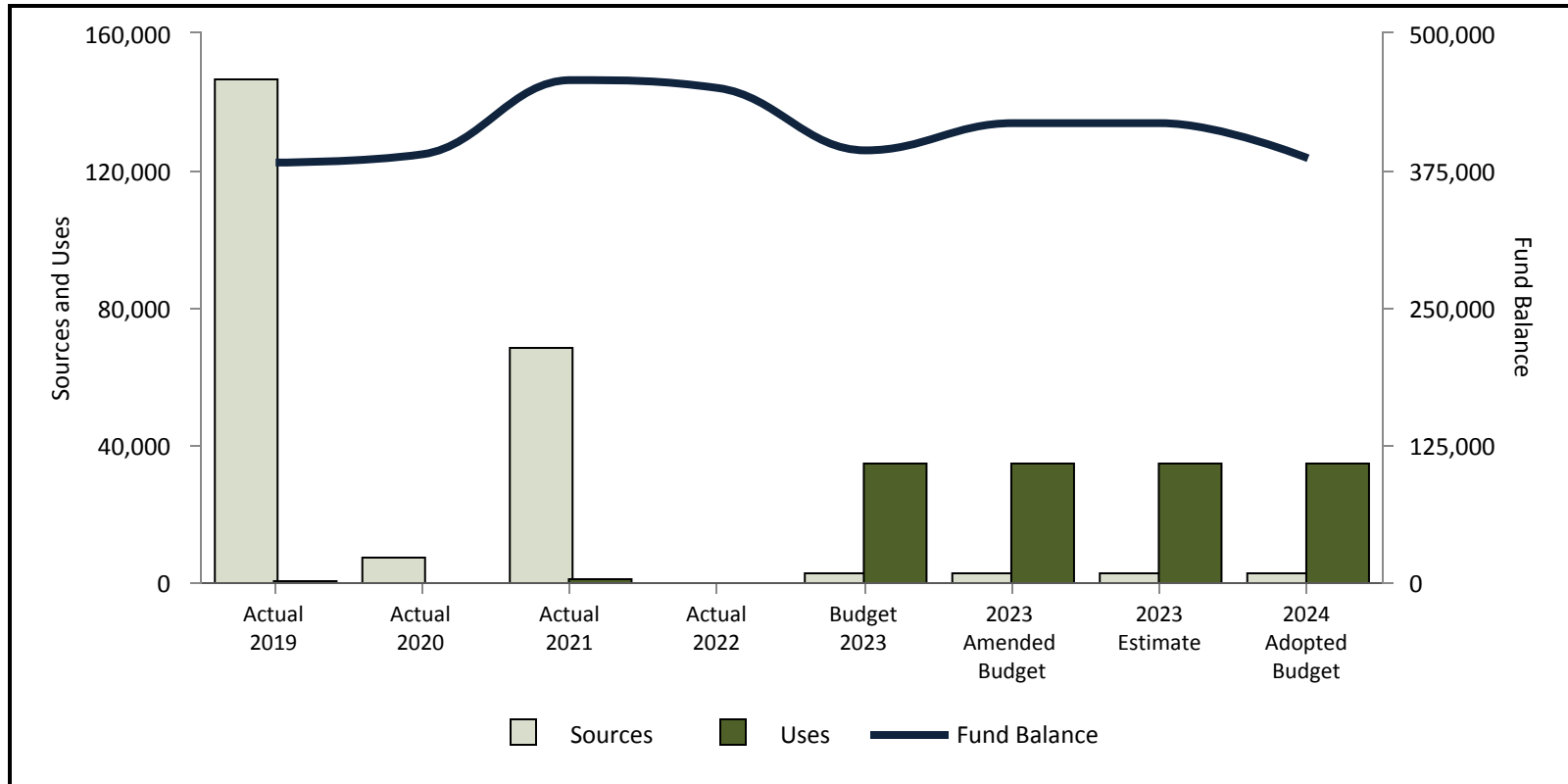
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	462,883	475,438	485,471	141,096	137,596	139,126	139,126	126,626
Sources of Funds								
<i>Revenue</i>								
Charges for services	—	—	—	—	—	—	—	—
Net investment income	12,555	10,034	(815)	(2,298)	2,500	2,500	2,500	2,500
Contributions	—	—	4,500	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Total Revenue	12,555	10,034	3,685	(2,298)	2,500	2,500	2,500	2,500
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	12,555	10,034	3,685	(2,298)	2,500	2,500	2,500	2,500
Uses of Funds								
<i>Expenditures</i>								
Culture & Recreation	—	—	348,060	(328)	15,000	15,000	15,000	15,000
Total Expenditures	—	—	348,060	(328)	15,000	15,000	15,000	15,000
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	—	—	348,060	(328)	15,000	15,000	15,000	15,000
Net Sources (Uses) of Funds	12,555	10,034	(344,375)	(1,970)	(12,500)	(12,500)	(12,500)	(12,500)
Ending Fund Balance	475,438	485,471	141,096	139,126	125,096	126,626	126,626	114,126
Fund Balance Percentage Change	0.00 %	2.11 %	-70.94 %	-1.40 %	-10.08 %	1.22 %	0.00 %	-9.87 %

Department Parks, Recreation, Library and Golf

Fund Malley Center Trust

Account 08.XXXX - Source (Revenues) and Uses (Expenditures)

MALLEY CENTER TRUST FUND Statement of Fund Sources, Uses and Changes in Fund Balance



Department Parks, Recreation, Library and Golf

Fund Malley Center Trust

Account 08.XXXX - Source (Revenues) and Uses (Expenditures)

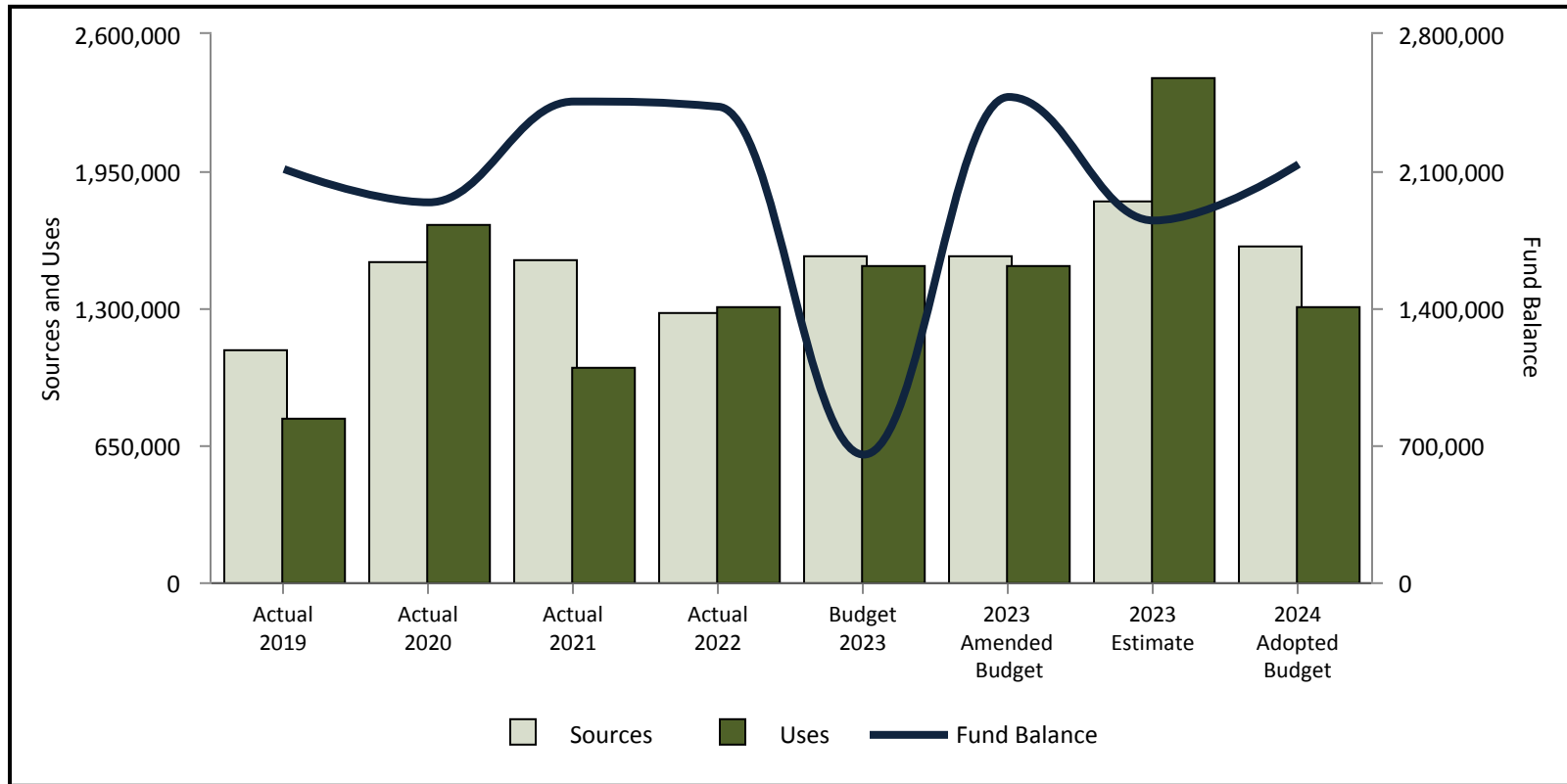
MALLEY CENTER TRUST FUND

Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	235,947	382,269	389,891	457,356	425,356	450,160	450,160	418,160
Sources of Funds								
Revenue								
Net investment income	6,399	7,421	(2,245)	(7,396)	1,500	1,500	3,000	1,500
Contributions	140,650	200	70,747	200	1,500	1,500	—	1,500
Total Revenue	147,049	7,621	68,502	(7,196)	3,000	3,000	3,000	3,000
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	147,049	7,621	68,502	(7,196)	3,000	3,000	3,000	3,000
Uses of Funds								
Expenditures								
Culture and recreation	727	—	1,036	—	15,000	15,000	15,000	15,000
Capital outlay	—	—	—	—	20,000	20,000	20,000	20,000
Total Expenditures	727	—	1,036	—	35,000	35,000	35,000	35,000
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	727	—	1,036	—	35,000	35,000	35,000	35,000
Net Sources (Uses) of Funds	146,322	7,621	67,466	(7,196)	(32,000)	(32,000)	(32,000)	(32,000)
Ending Fund Balance	382,269	389,891	457,356	450,160	393,356	418,160	418,160	386,160
Fund Balance Percentage Change	0.00 %	1.99 %	17.30 %	-1.57 %	-12.62 %	6.31 %	0.00 %	-7.65 %

OPEN SPACE FUND

Statement of Fund Sources, Uses and Changes in Fund Balance



Department Parks, Recreation, Library and Golf

Fund Open Space

Account 10.XXXX - Source (Revenues) and Uses (Expenditures)

OPEN SPACE FUND

Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	1,780,139	2,110,386	1,940,308	2,455,451	600,356	2,428,827	2,428,827	1,847,543
Sources of Funds								
Revenue								
Intergovernmental								
County Shareback	900,860	977,153	1,047,974	1,152,845	1,152,845	1,152,845	1,263,177	1,200,000
County Grant	146,850	502,115	500,000	175,000	350,000	350,000	500,000	350,000
State Grant	—	—	—	—	—	—	—	—
Local Grant	—	—	—	—	—	—	—	—
Total Intergovernmental	1,047,710	1,479,268	1,547,974	1,327,845	1,502,845	1,502,845	1,763,177	1,550,000
Net Investment Income	57,921	47,811	(11,239)	(42,251)	50,000	50,000	50,000	50,000
Total Revenue	1,105,631	1,527,080	1,536,735	1,285,594	1,552,845	1,552,845	1,813,177	1,600,000
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	1,105,631	1,527,080	1,536,735	1,285,594	1,552,845	1,552,845	1,813,177	1,600,000
Uses of Funds								
Expenditures								
Cultural and Recreation	775,384	1,697,158	1,021,592	1,312,218	1,501,405	1,503,005	2,394,461	1,312,195
Total Expenditures	775,384	1,697,158	1,021,592	1,312,218	1,501,405	1,503,005	2,394,461	1,312,195
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	775,384	1,697,158	1,021,592	1,312,218	1,501,405	1,503,005	2,394,461	1,312,195
Net Sources (Uses) of Funds	330,247	(170,078)	515,143	(26,624)	51,440	49,840	(581,284)	287,805
Ending Fund Balance	2,110,386	1,940,308	2,455,451	2,428,827	651,796	2,478,667	1,847,543	2,135,348
Fund Balance Percentage Change	0.00%	(8.06)%	26.55%	(1.08)%	(73.16)%	280.28%	(25.46)%	15.58%
Funds Designated For:								
Project Completion	1,935,384	1,871,423	1,940,102	2,236,084	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	175,002	68,885	515,349	192,743	651,796	2,478,667	1,847,543	2,135,348

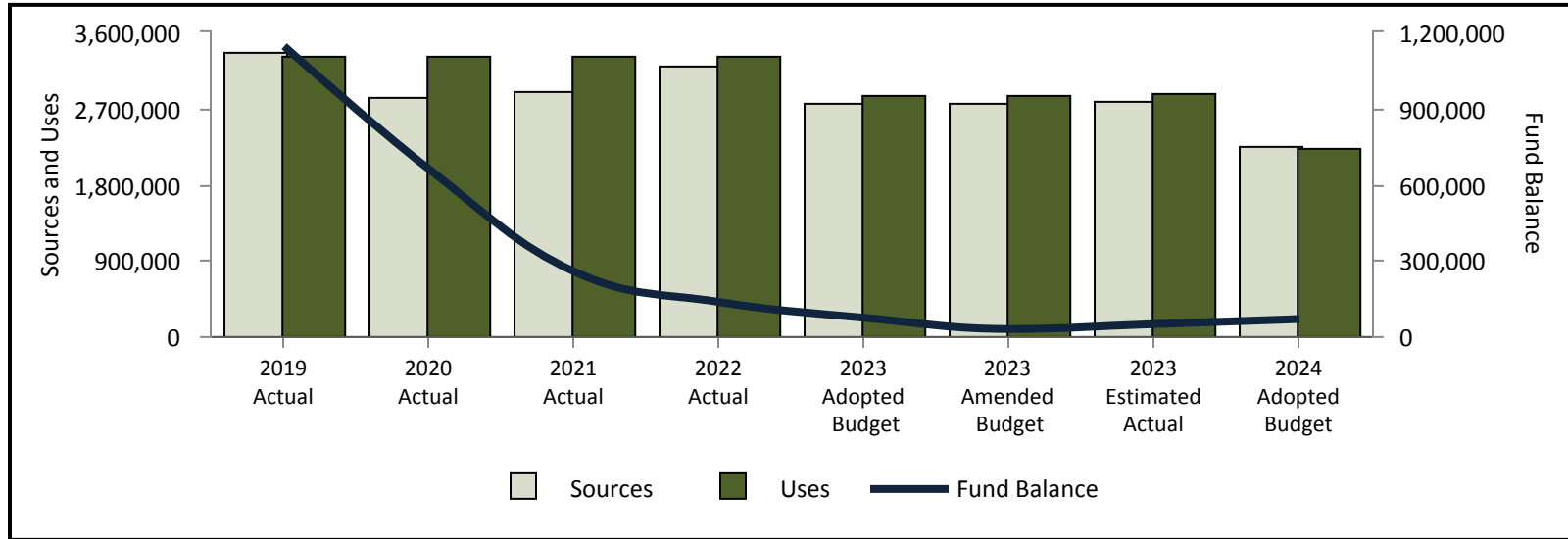


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Debt Service Funds

Recreation and Police Headquarters General Obligation Bond Funds

Combined Statement of Fund Sources, Uses and Changes in Fund Balances



	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actual	2024 Adopted Budget
Beginning Fund Balance	1,098,625	1,144,868	658,744	254,651	178,750	134,368	134,368	47,268
Sources of Funds								
Total Revenue	3,369,453	2,836,639	2,909,506	3,195,787	2,752,500	2,752,500	2,767,000	2,253,250
Other Financing Sources	—	—	—	—	—	—	17,120	—
Total Sources of Funds	3,369,453	2,836,639	2,909,506	3,195,787	2,752,500	2,752,500	2,784,120	2,253,250
Uses of Funds								
Total Expenditures	3,323,210	3,322,763	3,313,599	3,316,070	2,859,100	2,859,100	2,854,100	2,233,300
Other Financing Uses	—	—	—	—	—	—	17,120	—
Total Uses of Funds	3,323,210	3,322,763	3,313,599	3,316,070	2,859,100	2,859,100	2,871,220	2,233,300
Net Sources (Uses) of Funds	46,243	(486,124)	(404,093)	(120,283)	(106,600)	(106,600)	(87,100)	19,950
Ending Fund Balance	1,144,868	658,744	254,651	134,368	72,150	27,768	47,268	67,218
Fund Balance Percentage Change		(42.46)%	(61.34)%	(47.23)%	(46.30)%	(61.51)%	70.22 %	42.21 %
Total Debt Service Mill Levy	4.830	3.794	3.696	3.630	3.131	3.131	3.131	2.100

Schedules of Debt Service Requirements

Line #	Year	Total Debt Service	Police Headquarters General Obligation Bonds, Series 2017			
			Rate	Principal	Interest	Total
1	2024	2,190,213	5.000	1,155,000	1,035,213	2,190,213
2	2025	2,192,463	5.000	1,215,000	977,463	2,192,463
3	2026	2,191,712	5.000	1,275,000	916,712	2,191,712
4	2027	2,192,962	5.000	1,340,000	852,962	2,192,962
5	2028	2,190,962	5.000	1,405,000	785,962	2,190,962
6	2029	2,190,712	5.000	1,475,000	715,712	2,190,712
7	2030	2,191,962	5.000	1,550,000	641,962	2,191,962
8	2031	2,194,462	5.000	1,630,000	564,462	2,194,462
9	2032	2,192,962	5.000	1,710,000	482,962	2,192,962
10	2033	2,192,462	5.250	1,795,000	397,462	2,192,462
11	2034	2,193,225	5.250	1,890,000	303,225	2,193,225
12	2035	2,194,000	5.000	1,990,000	204,000	2,194,000
13	2036	2,194,500	5.000	2,090,000	104,500	2,194,500
14	Totals	28,502,597		20,520,000	7,982,597	28,502,597

General Obligation Bonds

The City has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City is authorized to levy an ad valorem tax to pay the principal and interest on these bonds.

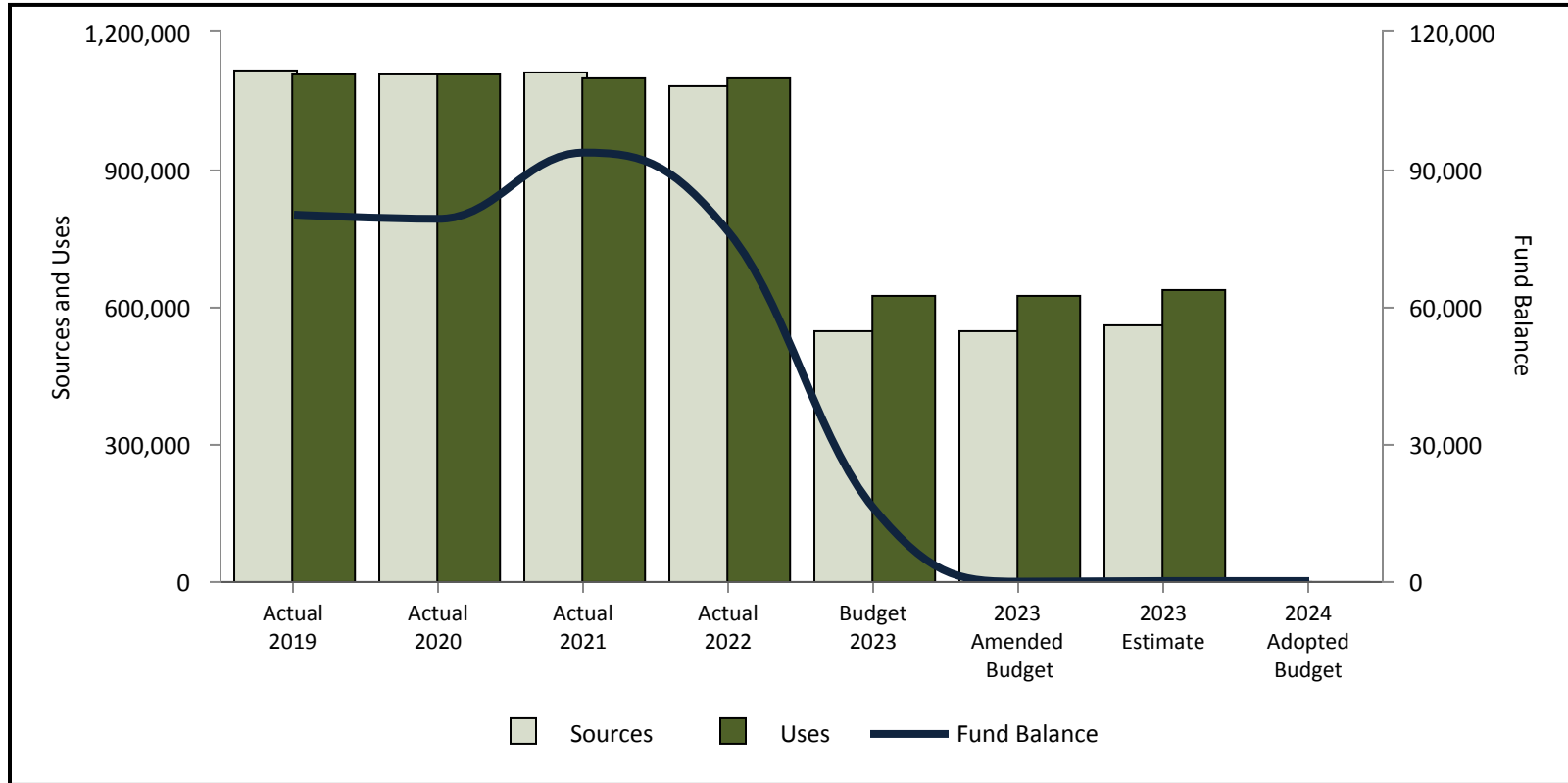
Police Headquarters General Obligation Refunding Bonds, Series 2017. In 2016, the City of Englewood voters approved the issuance of \$27 million in general obligation bonds for the design and construction of the Police Headquarters Building. On June 20, 2017 the City issued \$27 million (par value) of General Obligation Bonds that sold for a premium of \$5,826,363.50. This issuance is to fund the construction of a new Police Headquarters. The 2017 bonds bear have an effective borrowing rate of 2.85%.

Department Finance

Fund Recreation General Obligation Bond

Account 20.XXXX - Source (Revenues) and Uses (Expenditures)

RECREATION GENERAL OBLIGATION BOND FUND Statement of Fund Sources, Uses and Changes in Fund Balances



Department Finance

Fund Recreation General Obligation Bond

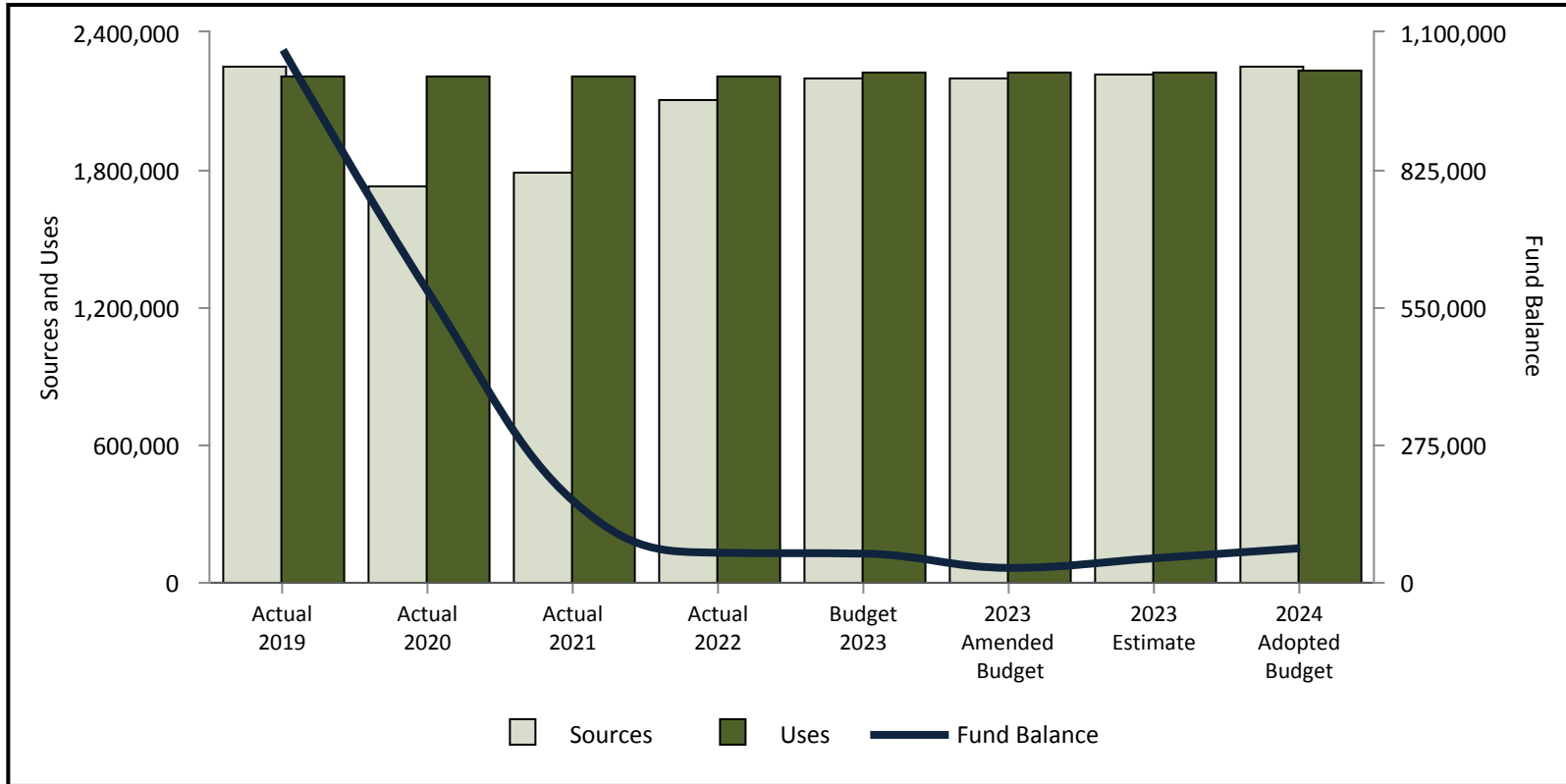
Account 20.XXXX - Source (Revenues) and Uses (Expenditures)

RECREATION GENERAL OBLIGATION BOND FUND
Statement of Fund Sources, Uses and Changes in Fund Balances

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	69,082	80,126	79,212	93,693	92,092	76,170	76,170	—
Sources of Funds								
Revenues								
Property Tax	1,103,074	1,096,316	1,118,633	1,092,543	550,000	550,000	560,000	—
Net Investment Income	16,259	12,199	(3,061)	(9,029)	500	500	2,750	—
Other	—	—	—	—	—	—	—	—
Total Revenues	1,119,333	1,108,515	1,115,572	1,083,514	550,500	550,500	562,750	—
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	1,119,333	1,108,515	1,115,572	1,083,514	550,500	550,500	562,750	—
Uses of Funds								
Expenditures								
Debt Service								
Principal	935,000	965,000	985,000	1,025,000	590,000	590,000	590,000	—
Interest	161,000	132,950	104,000	64,600	24,000	24,000	24,000	—
Other	12,289	11,480	12,090	11,437	12,800	12,800	7,800	—
Total Expenditures	1,108,289	1,109,430	1,101,090	1,101,037	626,800	626,800	621,800	—
Other Financing Uses	—	—	—	—	—	—	17,120	—
Total Uses of Funds	1,108,289	1,109,430	1,101,090	1,101,037	626,800	626,800	638,920	—
Net Sources(Uses) of Funds	11,044	(914)	14,482	(17,523)	(76,300)	(76,300)	(76,170)	—
Ending Fund Balance	80,126	79,212	93,693	76,170	15,792	(130)	—	—
Fund Balance Percentage Change	0.00%	-1.14%	18.28%	-18.70%	-79.27%	-100.82%	-100.37%	0.00%
Debt Service Mill Levy	1.614	1.401	1.417	1.232	0.626	0.626	0.626	0.000

Department Finance
Fund Police Headquarters General Obligation Bonds
Account 25.XXXX - Source (Revenues) and Uses (Expenditures)

POLICE HEADQUARTERS GENERAL OBLIGATION BOND FUND Statement of Fund Sources, Uses and Changes in Fund Balances



Department Finance

Fund Police Headquarters General Obligation Bonds

Account 25.XXXX - Source (Revenues) and Uses (Expenditures)

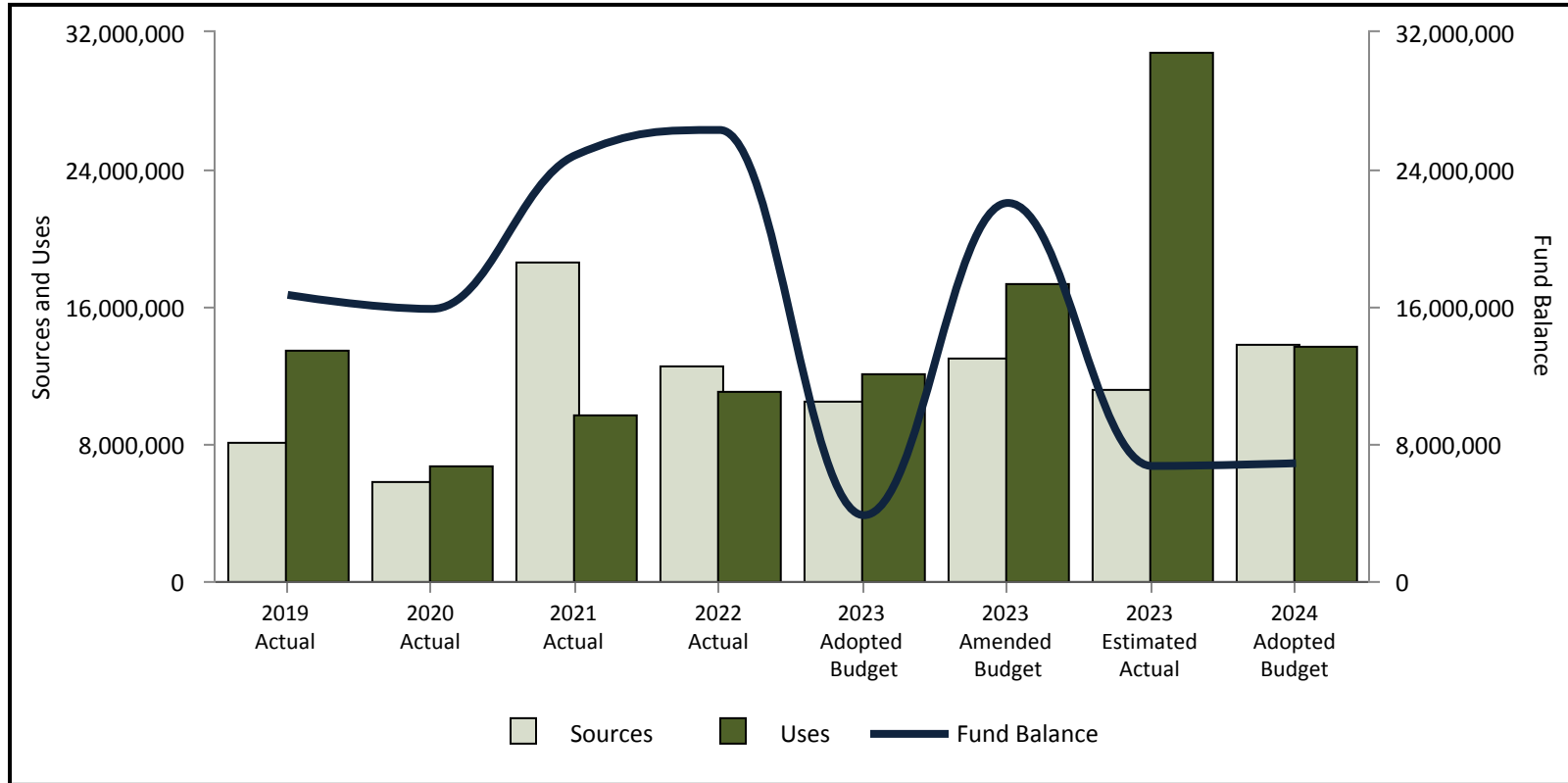
POLICE HEADQUARTERS GENERAL OBLIGATION BOND FUND

Statement of Fund Sources, Uses and Changes in Fund Balances

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	1,029,543	1,064,742	579,532	160,958	86,658	58,198	58,198	47,268
Sources of Funds								
Revenues								
Property Tax	2,198,816	1,689,502	1,798,815	2,126,557	2,200,000	2,200,000	2,200,000	2,250,000
Net Investment Income	51,304	38,622	(4,881)	(14,284)	2,000	2,000	4,250	3,250
Other	—	—	—	—	—	—	—	—
Total Revenues	2,250,120	1,728,124	1,793,934	2,112,273	2,202,000	2,202,000	2,204,250	2,253,250
Other Financing Sources	—	—	—	—	—	—	17,120	—
Total Sources of Funds	2,250,120	1,728,124	1,793,934	2,112,273	2,202,000	2,202,000	2,221,370	2,253,250
Uses of Funds								
Expenditures								
Debt Service								
Principal	905,000	955,000	1,000,000	1,050,000	1,105,000	1,105,000	1,105,000	1,155,000
Interest	1,285,963	1,240,713	1,192,963	1,142,963	1,100,000	1,100,000	1,100,000	1,050,000
County Collection Fees	23,958	17,621	19,546	22,071	27,300	27,300	27,300	28,300
Total Expenditures	2,214,921	2,213,334	2,212,509	2,215,033	2,232,300	2,232,300	2,232,300	2,233,300
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	2,214,921	2,213,334	2,212,509	2,215,033	2,232,300	2,232,300	2,232,300	2,233,300
Net Sources(Uses) of Funds	35,199	(485,210)	(418,575)	(102,760)	(30,300)	(30,300)	(10,930)	19,950
Ending Fund Balance	1,064,742	579,532	160,958	58,198	56,358	27,898	47,268	67,218
Fund Balance Percentage Change	— %	(45.57)%	(72.23)%	(63.84)%	(3.16)%	(50.50)%	69.43 %	42.21 %
Debt Service Mill Levy	3.216	2.393	2.279	2.398	2.505	2.505	2.505	2.100

Capital Projects Funds

Public Improvement Fund, Capital Projects Fund and Police Headquarters Construction Fund
Combined Statement of Fund Sources, Uses and Changes in Fund Balances



Capital Projects Funds

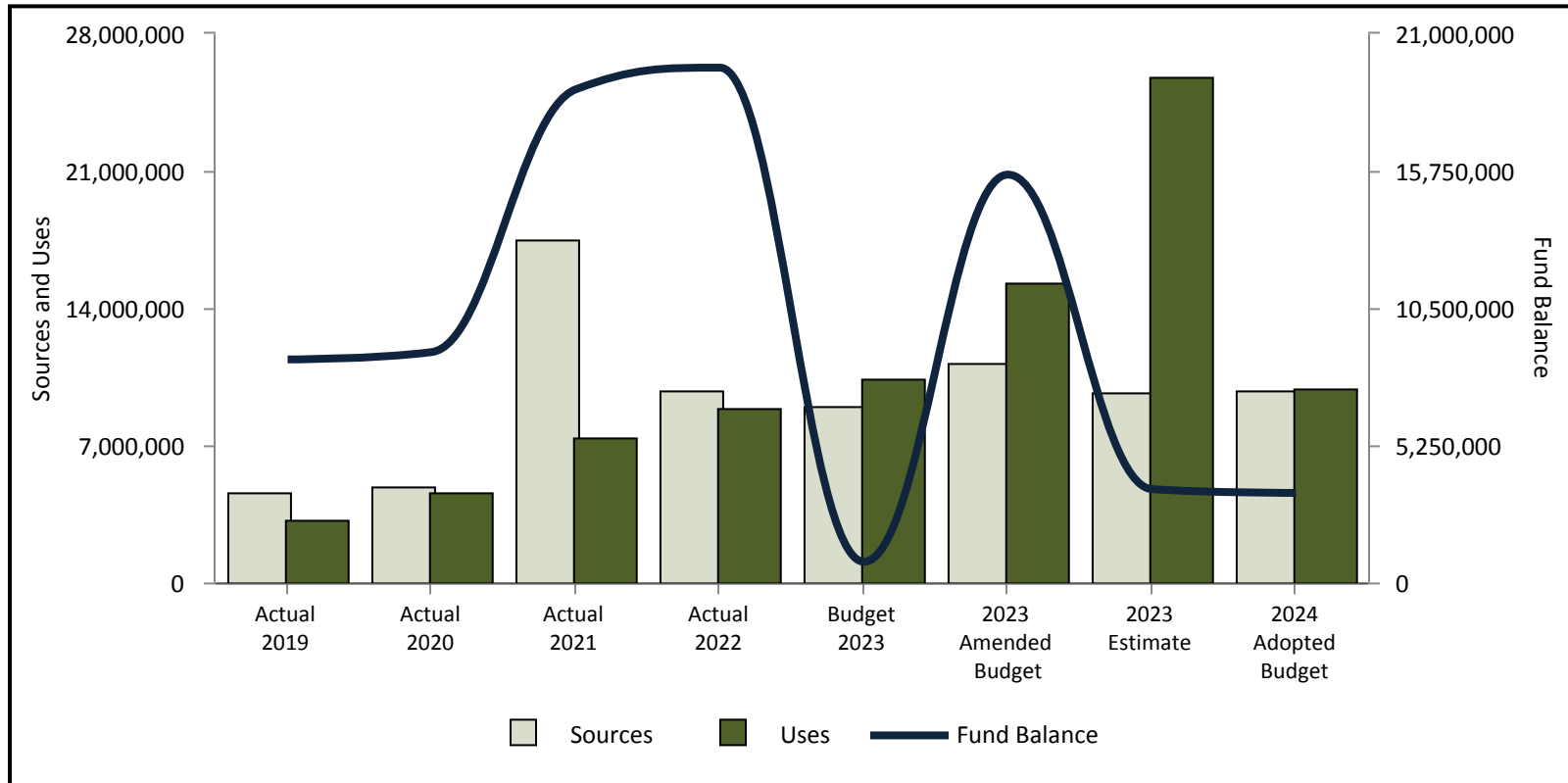
Public Improvement Fund, Capital Projects Fund and Police Headquarters Construction Fund

Combined Statement of Fund Sources, Uses and Changes in Fund Balances

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actual	2024 Adopted Budget
Beginning Fund Balance	22,060,992	16,686,064	15,865,677	24,839,403	5,342,671	26,298,226	26,298,226	6,707,159
Sources of Funds								
Total Revenue	4,990,706	5,130,509	6,918,569	10,913,541	8,055,000	8,331,000	6,560,000	5,315,000
Other Financing Sources	3,100,000	741,575	11,742,962	1,682,642	2,500,000	4,734,819	4,674,819	8,562,157
Total Sources of Funds	8,090,706	5,872,084	18,661,531	12,596,183	10,555,000	13,065,819	11,234,819	13,877,157
Uses of Funds								
Total Expenditures	13,342,035	5,865,457	9,347,283	9,603,239	10,422,459	15,683,278	29,188,069	9,554,022
Other Financing Uses	123,599	827,014	340,521	1,534,122	1,637,817	1,637,817	1,637,817	4,161,612
Total Uses of Funds	13,465,634	6,692,471	9,687,804	11,137,361	12,060,276	17,321,095	30,825,886	13,715,634
Net Sources (Uses) of Fund	(5,374,928)	(820,387)	8,973,726	1,458,822	(1,505,276)	(4,255,276)	(19,591,067)	161,523
Ending Fund Balance	16,686,064	15,865,677	24,839,403	26,298,226	3,837,395	22,042,950	6,707,159	6,868,682
Fund Balance Percentage Change		(4.92)%	56.56%	5.87%	(85.41)%	474.42%	(69.57)%	2.41%
Funds Designated For:								
Project Completion	12,242,775	11,903,895	22,926,548	19,604,585	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	4,443,289	3,961,782	1,912,855	6,693,641	3,837,395	22,042,950	6,707,159	6,868,682

Department Finance
Fund Public Improvement Fund
Account 30.XXXX - Source (Revenues) and Uses (Expenditures)

PUBLIC IMPROVEMENT FUND
Statement of Fund Sources, Uses and Changes in Fund Balance



Department Finance

Fund Public Improvement Fund

Account 30.XXXX - Source (Revenues) and Uses (Expenditures)

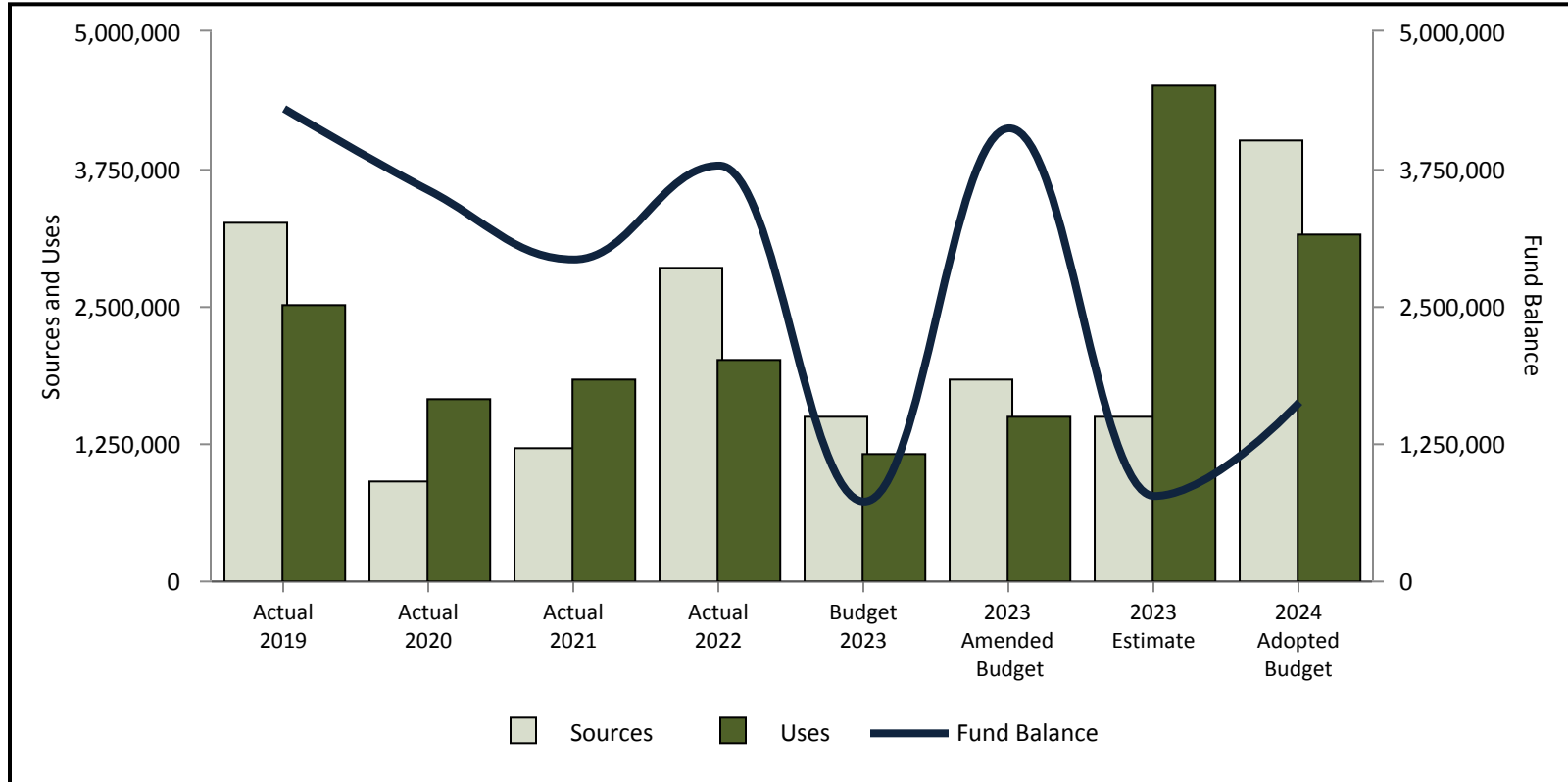
PUBLIC IMPROVEMENT FUND
Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	7,087,792	8,536,710	8,817,272	18,870,874	2,139,404	19,701,318	19,701,318	3,571,762
Sources of Funds								
Revenue								
Vehicle Use Tax	2,343,709	2,142,373	2,515,708	2,523,622	2,600,000	2,600,000	3,000,000	3,000,000
Building Use Tax	1,845,868	1,966,136	2,621,288	3,767,007	5,190,000	5,190,000	3,000,000	2,000,000
Road and Bridge	192,311	189,616	189,768	200,429	210,000	210,000	210,000	210,000
Intergovernmental	6,220	349,727	1,720,913	3,614,061	—	—	—	—
Other	215,361	182,938	(98,213)	(212,391)	50,000	50,000	300,000	50,000
Total Revenue	4,603,469	4,830,789	6,949,464	9,892,728	8,050,000	8,050,000	6,510,000	5,260,000
Other Financing Sources	—	41,575	10,520,947	(113,000)	1,000,000	3,174,819	3,174,819	4,542,157
Total Sources of Funds	4,603,469	4,872,364	17,470,411	9,779,728	9,050,000	11,224,819	9,684,819	9,802,157
Uses of Funds								
Expenditures								
Capital Outlay	3,030,951	3,764,789	7,076,288	7,415,162	8,756,319	13,681,138	24,176,558	5,784,077
Other Financing Uses	123,599	827,014	340,521	1,534,122	1,637,817	1,637,817	1,637,817	4,161,612
Total Uses of Funds	3,154,550	4,591,803	7,416,809	8,949,284	10,394,136	15,318,955	25,814,375	9,945,689
Net Sources (Uses) of Funds	1,448,918	280,561	10,053,602	830,444	(1,344,136)	(4,094,136)	(16,129,556)	(143,532)
Ending Fund Balance	8,536,710	8,817,272	18,870,874	19,701,318	795,268	15,607,182	3,571,762	3,428,230
Fund Balance Percentage Change	0.00 %	3.29 %	114.02 %	4.40 %	-95.96%	1,862.51 %	(77.11)%	(4.02)%
Funds Designated For:								
Project Completion	5,355,492	7,114,341	17,929,348	14,604,232	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	\$ 3,181,218	\$ 1,702,931	\$ 941,526	\$ 5,097,086	\$ 795,268	\$ 15,607,182	\$ 3,571,762	\$ 3,428,230

Department Finance
Fund Capital Projects
Account 31.XXXX - Source (Revenues) and Uses (Expenditures)

CAPITAL PROJECTS FUND

Statement of Fund Sources, Uses and Changes in Fund Balance



Department Finance

Fund Capital Projects

Account 31.XXXX - Source (Revenues) and Uses (Expenditures)

CAPITAL PROJECTS FUND

Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Fund Balance	3,551,259	4,297,677	3,552,037	2,924,381	379,118	3,780,036	3,780,036	769,125
Sources of Funds								
Revenue								
Other	171,669	209,275	(15,280)	1,070,259	5,000	281,000	—	5,000
Total Revenue	171,669	209,275	(15,280)	1,070,259	5,000	281,000	—	5,000
Other Financing Sources	3,100,000	700,000	1,222,015	1,795,642	1,500,000	1,560,000	1,500,000	4,020,000
Total Sources of Funds	3,271,669	909,275	1,206,735	2,865,901	1,505,000	1,841,000	1,500,000	4,025,000
Uses of Funds								
Expenditures								
Capital Outlay	2,525,251	1,654,916	1,834,391	2,010,246	1,165,540	1,501,540	4,510,911	3,169,345
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	2,525,251	1,654,916	1,834,391	2,010,246	1,165,540	1,501,540	4,510,911	3,169,345
Net Sources (Uses) of Funds	746,418	(745,640)	(627,656)	855,655	339,460	339,460	(3,010,911)	855,655
Ending Fund Balance	4,297,677	3,552,037	2,924,381	3,780,036	718,578	4,119,496	769,125	1,624,780
Fund Balance Percentage Change	0.00%	-17.35%	-17.67%	29.26%	-80.99%	473.28%	-81.33%	111.25%
Funds Designated For:								
Project Completion	3,251,176	2,344,061	2,881,631	3,436,265	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	1,046,501	1,207,976	42,750	343,771	718,578	4,119,496	769,125	1,624,780

Major Revenue Source

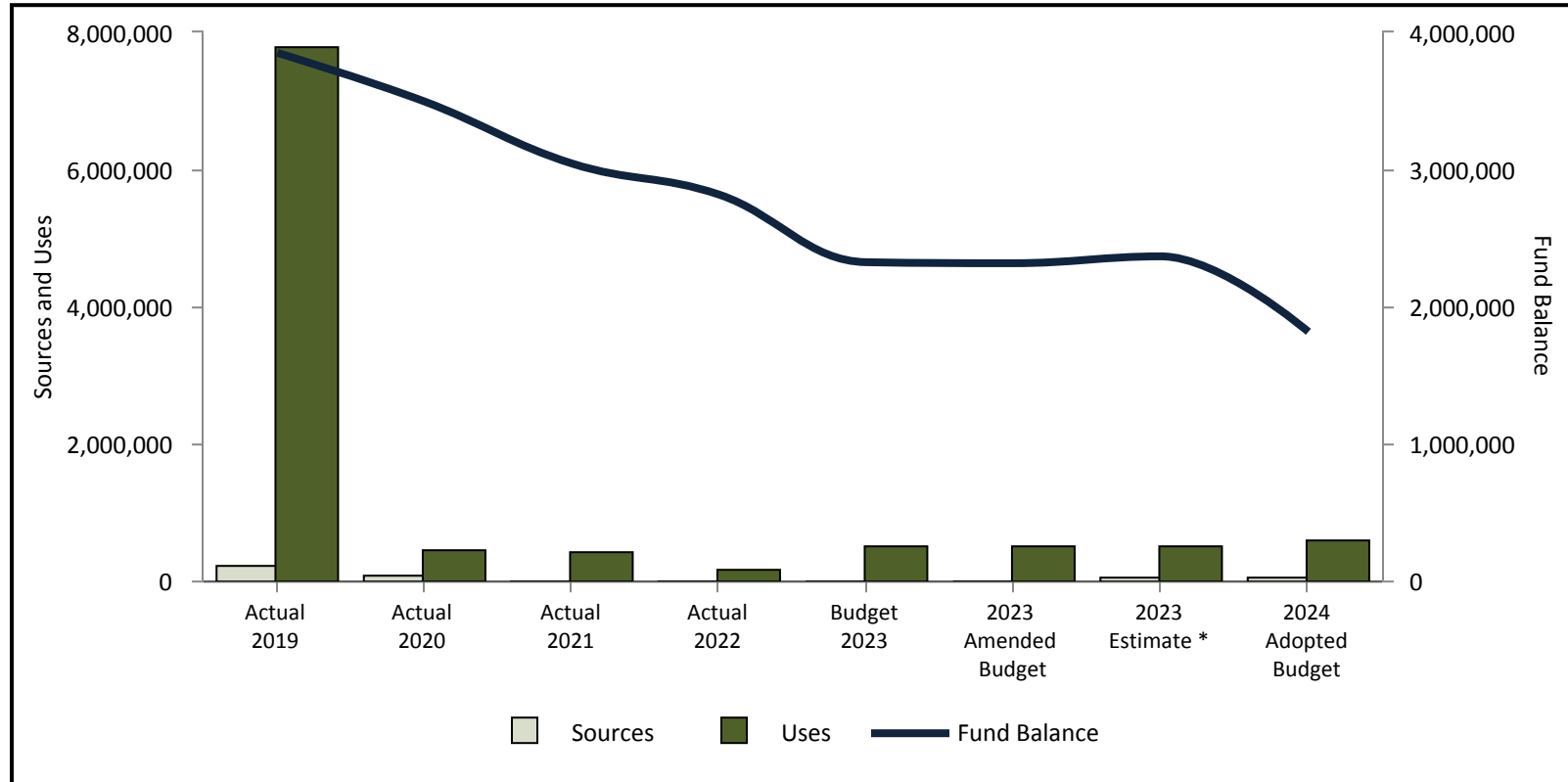
The Capital Projects Fund receives its financing based on available resources from the General Fund and/or the Public Improvement Fund. Additional funding is received from the Enterprise Funds for its share of the capital required to maintain the City's information technology's infrastructure.

Department Finance

Fund Capital Projects

Account 34.XXXX - Source (Revenues) and Uses (Expenditures)

POLICE HEADQUARTERS CONSTRUCTION FUND Statement of Fund Sources, Uses and Changes in Fund Balance



Department Finance

Fund Capital Projects

Account 34.XXXX - Source (Revenues) and Uses (Expenditures)

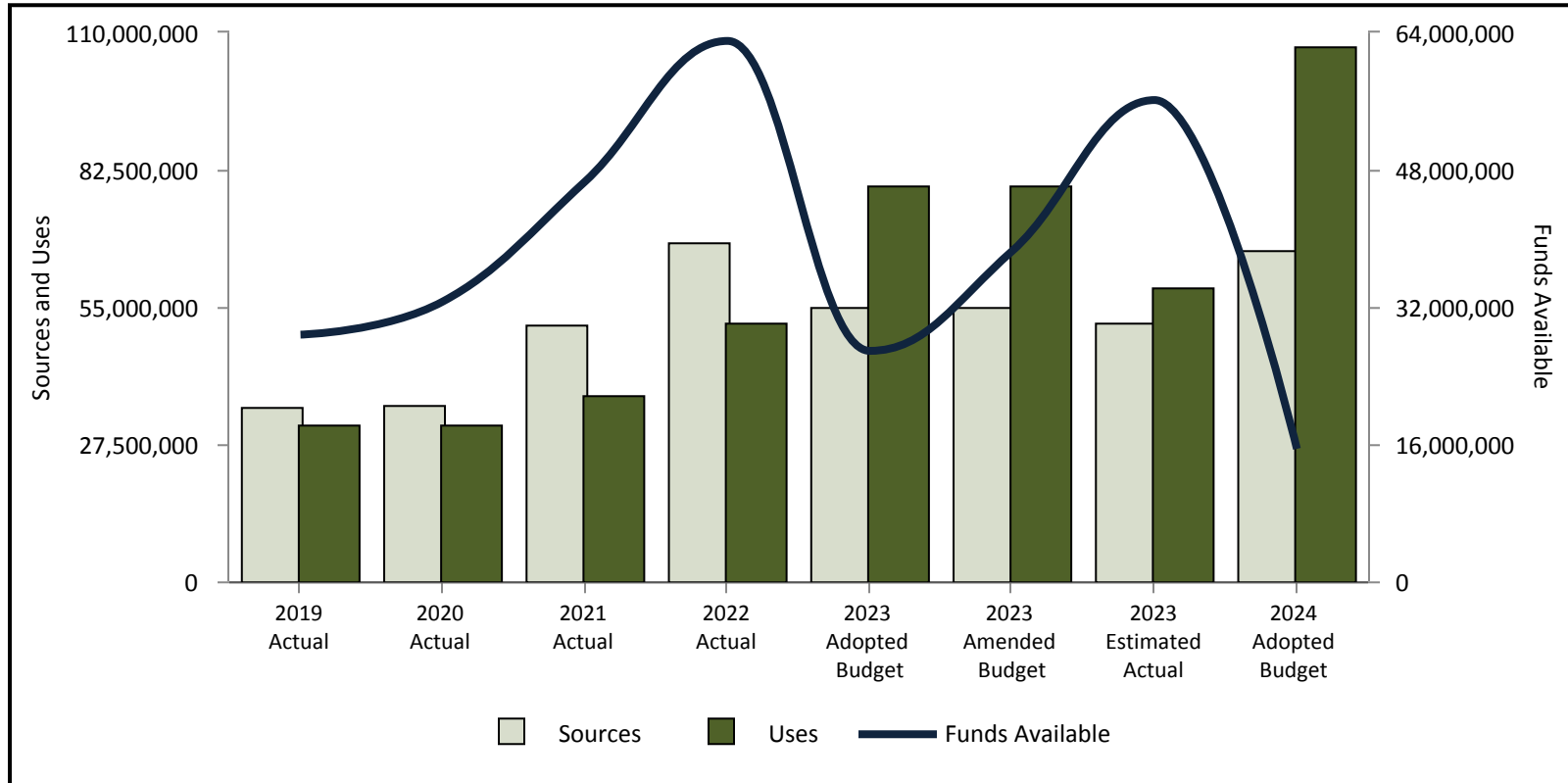
POLICE HEADQUARTERS CONSTRUCTION FUND
Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate *	2024 Adopted Budget
Beginning Fund Balance	11,421,941	3,851,676	3,496,368	3,044,149	2,824,149	2,816,872	2,816,872	2,366,272
Sources of Funds								
<i>Revenue</i>								
Interest Income	215,569	90,445	(15,615)	(49,446)	—	—	50,000	50,000
Total Revenue	215,569	90,445	(15,615)	(49,446)	—	—	50,000	50,000
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	215,569	90,445	(15,615)	(49,446)	—	—	50,000	50,000
Uses of Funds								
<i>Expenditures - Public Safety</i>								
Bond Issuance Costs	—	—	—	—	—	—	—	—
Capital Outlay								
Police HQ Building	7,785,834	136,997	118,557	177,831	500,600	500,600	500,600	600,600
Equipment and Other Improvement	—	308,756	318,048	—	—	—	—	—
Other Financing Uses	—	—	—	—	—	—	—	0
Total Uses of Funds	7,785,834	445,753	436,605	177,831	500,600	500,600	500,600	600,600
Net Sources (Uses) of Funds	(7,570,265)	(355,308)	(452,220)	(227,277)	(500,600)	(500,600)	(450,600)	(550,600)
Ending Fund Balance	3,851,676	3,496,368	3,044,149	2,816,872	2,323,549	2,316,272	2,366,272	1,815,672
Fund Balance Percentage Change	—	(9.2)%	(12.9)%	(7.5)%	-17.5%	-0.3%	2.2%	(23.3)%
Funds Designated For:								
Project Completion	3,636,107	2,445,493	2,115,569	1,564,088	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	215,569	1,050,875	928,580	1,252,784	2,323,549	2,316,272	2,366,272	1,815,672

* The 2021 and 2020 expenditure amounts are high level estimates based on the current construction and equipment acquisition schedule.

Enterprise Funds

Water Fund, Sewer Fund, Stormwater Drainage Fund, Golf Course Fund,
Concrete Utility Fund and Housing Rehabilitation Fund
Combined Statement of Fund Sources, Uses and Changes in Fund Balance



Enterprise Funds

Water Fund, Sewer Fund, Stormwater Drainage Fund, Golf Course Fund,
Concrete Utility Fund and Housing Rehabilitation Fund

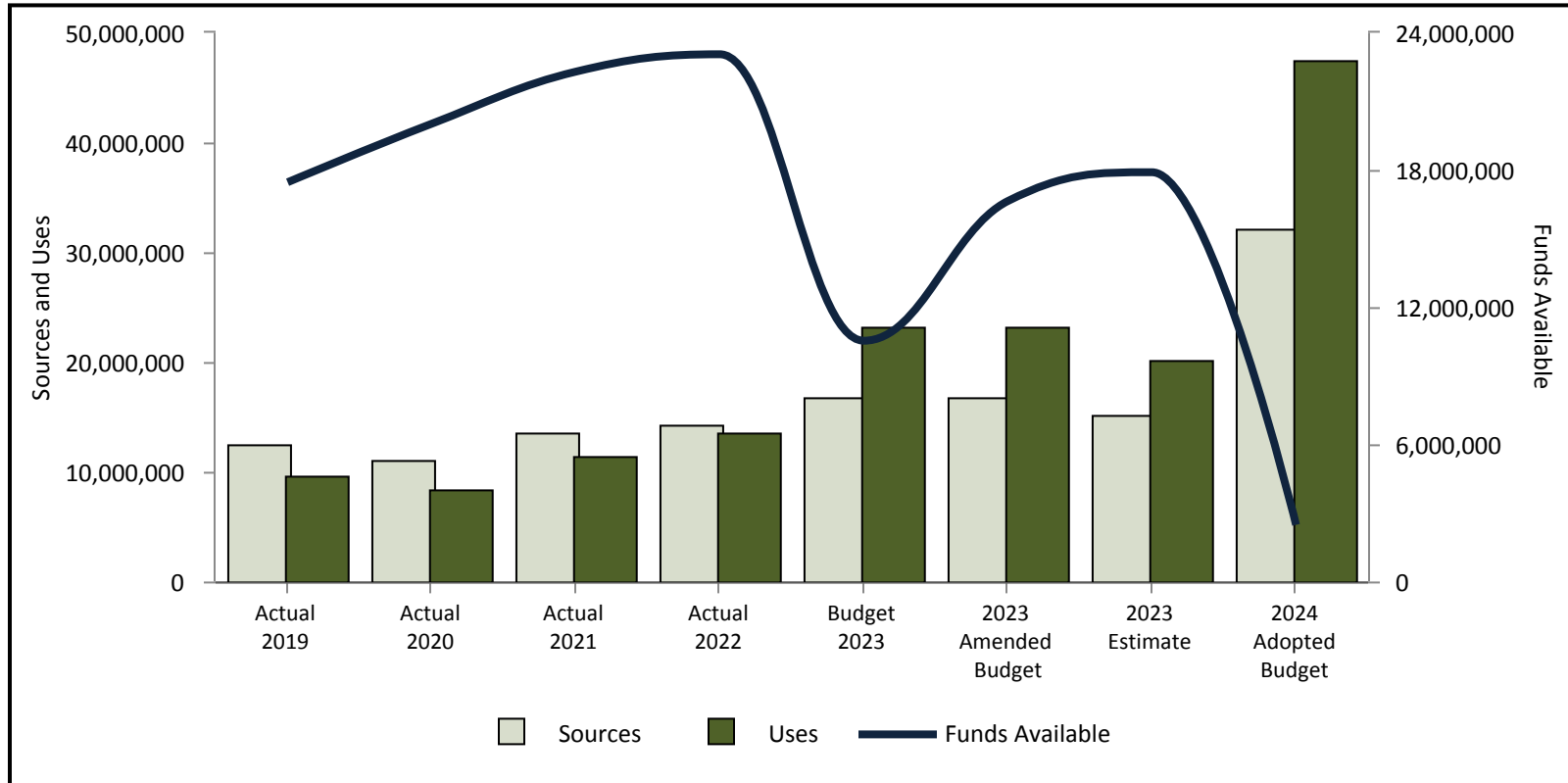
Combined Statement of Fund Sources, Uses and Changes in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actual	2024 Adopted Budget
Beginning Funds Available	25,469,829	28,776,421	32,639,702	46,645,244	51,305,569	63,029,145	63,029,145	56,131,914
Sources of Funds								
Total Revenue	32,256,130	35,251,090	41,427,820	42,112,851	53,559,412	53,559,412	50,617,797	48,453,115
Other Financing Sources	2,607,833	—	10,035,718	26,031,000	1,350,000	1,350,000	1,350,000	18,000,000
Total Sources of Funds	34,863,963	35,251,090	51,463,538	68,143,851	54,909,412	54,909,412	51,967,797	66,453,115
Uses of Funds								
Total Expenditures	31,557,371	31,387,809	37,437,746	51,728,950	79,331,220	79,402,493	58,865,028	107,129,565
Other Financing Uses	—	—	20,250	31,000	—	—	—	—
Total Uses of Funds	31,557,371	31,387,809	37,457,996	51,759,950	79,331,220	79,402,493	58,865,028	107,129,565
Net Sources (Uses) of Funds	3,306,592	3,863,281	14,005,542	16,383,901	(24,421,808)	(24,493,081)	(6,897,231)	(40,676,450)
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	28,776,421	32,639,702	46,645,244	63,029,145	26,883,761	38,536,064	56,131,914	15,455,464
Funds Available Percentage Change		13.43 %	42.91 %	35.12 %	-57.35 %	43.34 %	45.66 %	(72.47) %

Department Utilities
Fund Water
Account 40.XXXX - Source (Revenues) and Uses (Expenditures)

WATER FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Utilities

Fund Water

Account 40.XXXX - Source (Revenues) and Uses (Expenditures)

WATER FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	\$ 14,626,247	\$ 17,461,251	\$ 20,020,617	\$ 22,297,097	\$ 16,923,634	\$ 23,057,726	\$ 23,057,726	\$ 17,898,827
Sources of Funds								
Operating Revenues								
Charges for services	6,254,574	6,774,120	8,217,197	9,732,165	9,449,743	9,449,743	9,449,743	9,750,000
Raw water sales	2,664,853	2,765,732	2,636,845	2,759,329	2,820,107	2,820,107	2,820,107	2,900,000
City ditch revenue	—	—	—	—	—	—	—	—
Water meter sales	63,274	76,991	73,470	52,593	23,000	23,000	23,000	20,000
Total Operating Revenues	8,982,702	9,616,844	10,927,511	12,544,087	12,292,850	12,292,850	12,292,850	12,670,000
Non-operating revenue	657,166	909,198	1,341,316	430,418	2,082,484	2,082,484	448,984	410,000
System development fees	209,050	475,725	1,323,557	1,374,854	1,011,117	1,011,117	1,011,117	1,050,000
Other Financing Sources	2,607,833	—	50,000	—	1,350,000	1,350,000	1,350,000	18,000,000
Total Sources of Funds	12,456,751	11,001,768	13,642,384	14,349,359	16,736,451	16,736,451	15,102,951	32,130,000
Uses of Funds								
Operating Expenses								
Operating Costs	9,106,083	6,838,698	8,654,054	11,470,044	6,195,370	6,220,243	13,092,365	14,765,249
Total Operating Expenses	9,106,083	6,838,698	8,654,054	11,470,044	6,195,370	6,220,243	13,092,365	14,765,249
Capital outlay	37,410	666,119	1,761,235	1,149,259	15,978,660	15,978,660	6,214,485	31,840,562
Debt Service - Principal	170,000	655,000	680,000	705,000	730,000	730,000	730,000	730,000
Debt Service - Interest	308,253	282,586	258,464	233,427	225,000	225,000	225,000	215,000
Debt Service - Issue Costs	—	—	—	—	—	—	—	—
Total Uses of Funds	9,621,746	8,442,402	11,353,753	13,557,729	23,129,030	23,153,903	20,261,850	47,550,811
Other Uses of Funds	—	—	12,150	31,000	—	—	—	—
Net Sources(Uses) of Funds	2,835,004	2,559,365	2,276,480	760,629	(6,392,579)	(6,417,452)	(5,158,899)	(15,420,811)
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	\$ 17,461,251	\$ 20,020,617	\$ 22,297,097	\$ 23,057,726	\$ 10,531,055	\$ 16,640,274	\$ 17,898,827	\$ 2,478,016
Funds Available Percentage Change	0.00 %	14.66 %	11.37 %	3.41 %	-54.33 %	58.01 %	7.56 %	-86.16 %



UTILITIES

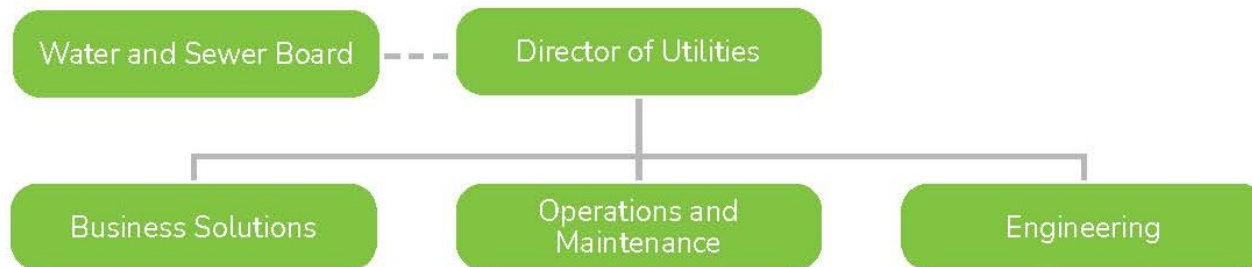
MISSION

To promote and help ensure a high quality of life, economic vitality and a uniquely desirable community identity through the production and delivery of quality water and sanitary sewer collection.

DESCRIPTION

The Utilities Department is committed to providing the residents of Englewood with safe and reliable drinking water and sanitary sewer collection. The Utilities Department consists of three functional divisions: Operations and Maintenance, Engineering and Business Solutions. The Water and Sewer Board provides guidance and oversees the Water and Sewer Enterprise Funds and related activities.

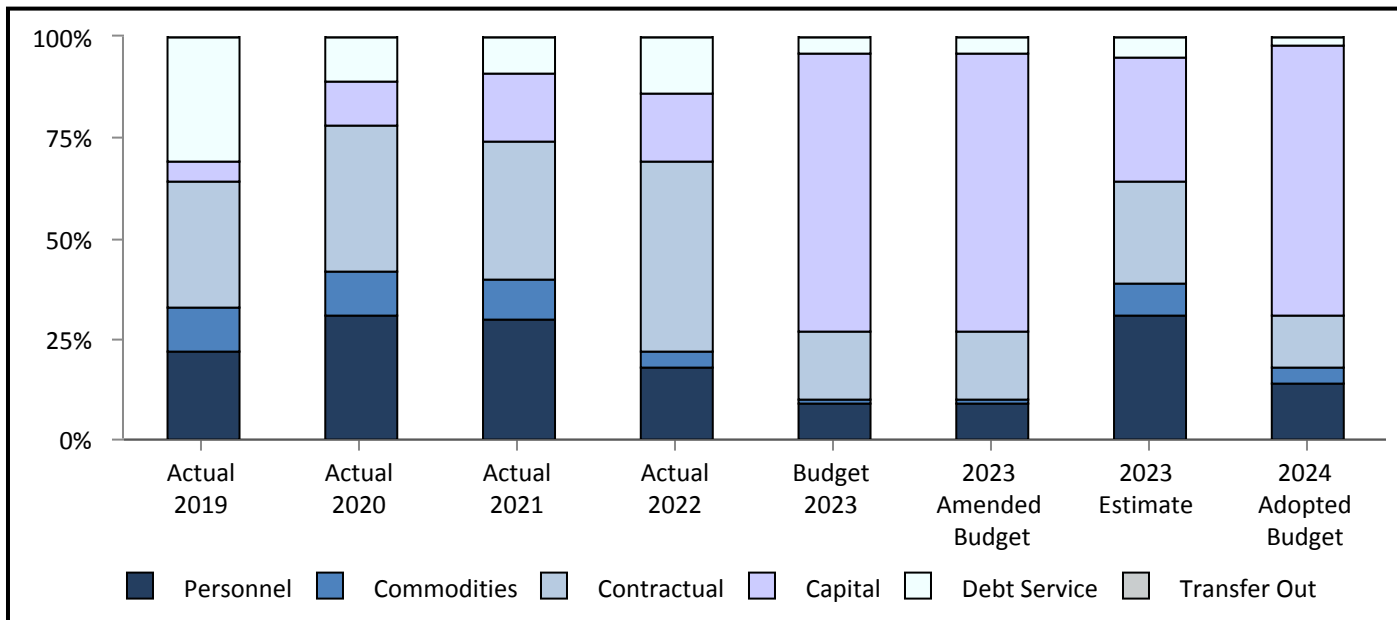
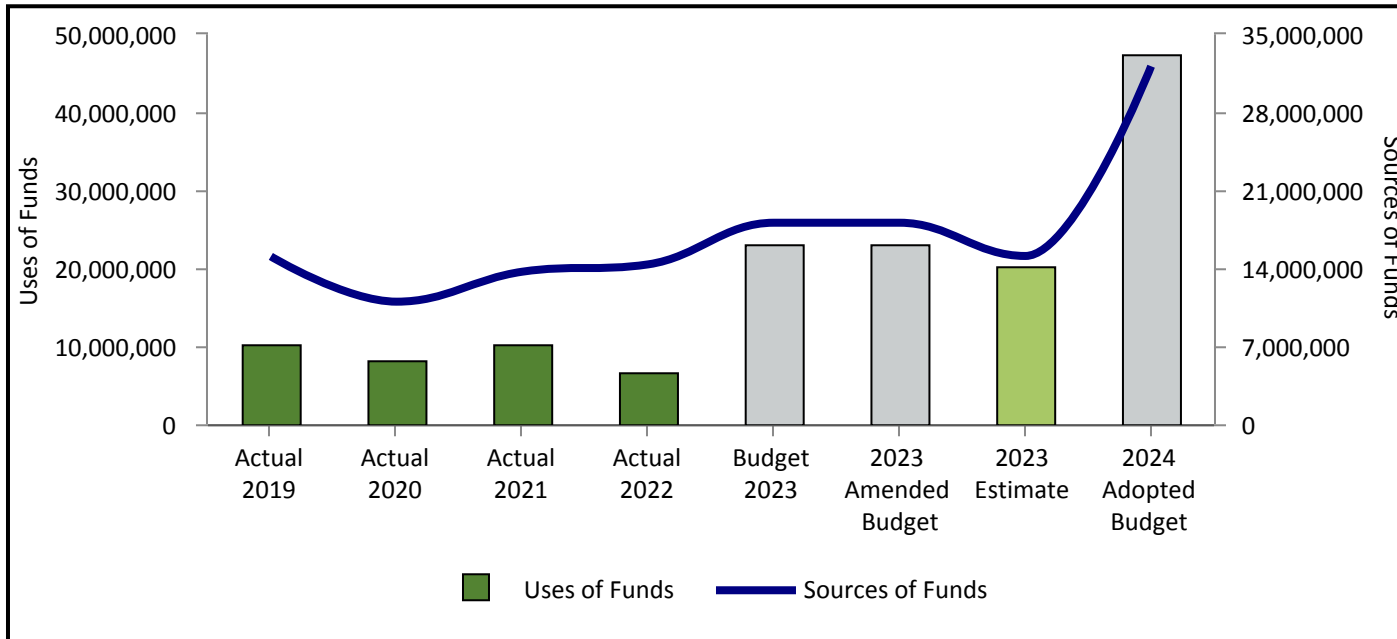
The Utilities Department is responsible for the planning, design, construction, operation, maintenance and overall management of the City of Englewood's water and sanitary sewer systems. Staff manages an extensive water supply portfolio, raw water storage and delivery systems, treatment at the Charles Allen Water Treatment Plant (Allen WTP), the water distribution system and the sanitary sewer collection system. Wastewater collected within the City is conveyed to the South Platte Renew (SPR) treatment facility. SPR is a joint venture between the City of Englewood and the City of Littleton, and through agreement, each share in the operational, maintenance and capital costs of the SPR facility.



Department Utilities

Fund Water

Account 40.XXXX - Source (Revenues) and Uses (Expenditures)



Department Utilities

Fund Water

Account 40.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	66,246	1,233,334	515,000	1,650,000	1,650,000	—	—
Charges for Services	8,982,702	9,616,844	10,927,511	12,544,087	12,292,850	12,292,850	12,292,850	12,670,000
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	387,124	346,724	(98,816)	(326,188)	183,291	183,291	183,291	180,000
Other Income	3,086,924	971,954	1,580,354	1,616,460	2,610,310	2,610,310	1,276,810	1,280,000
Transfers In	—	—	50,000	—	—	—	—	—
LT Debt Proceeds	2,607,833	—	—	—	1,350,000	1,350,000	1,350,000	18,000,000
Total Sources	15,064,584	11,001,769	13,692,384	14,349,359	18,086,451	18,086,451	15,102,951	32,130,000
Percent Change		-26.97 %	24.46 %	4.80 %	26.04 %	0.00%	-16.50 %	112.74 %
Uses of Funds								
Personnel	2,222,856	2,540,669	2,967,072	1,187,647	2,136,519	2,161,392	6,212,500	6,841,470
Commodities	1,089,738	880,865	1,028,018	304,552	178,495	178,495	1,713,389	1,960,921
Contractual	3,664,872	3,186,114	3,475,829	3,162,525	3,880,356	3,880,356	5,166,476	5,962,858
Capital	37,410	666,119	1,761,235	1,149,259	15,978,660	15,978,660	6,214,485	31,840,562
Debt Service	3,131,267	924,585	922,534	935,795	955,000	955,000	955,000	945,000
Transfer Out	—	—	12,150	31,000	—	—	—	—
Total Uses	10,146,144	8,198,352	10,166,838	6,770,778	23,129,030	23,153,903	20,261,850	47,550,811
Percent Change		-19.20 %	24.01 %	-33.40 %	241.60 %	0.11%	-12.49 %	134.68 %
Employees FTE	30.700	29.380	40.350	46.350	49.800	49.800	49.800	53.450
Percent Change FTE	— %	(4.30)%	37.34 %	14.87 %	7.44 %	—%	— %	7.33 %

Department Utilities

Fund Water

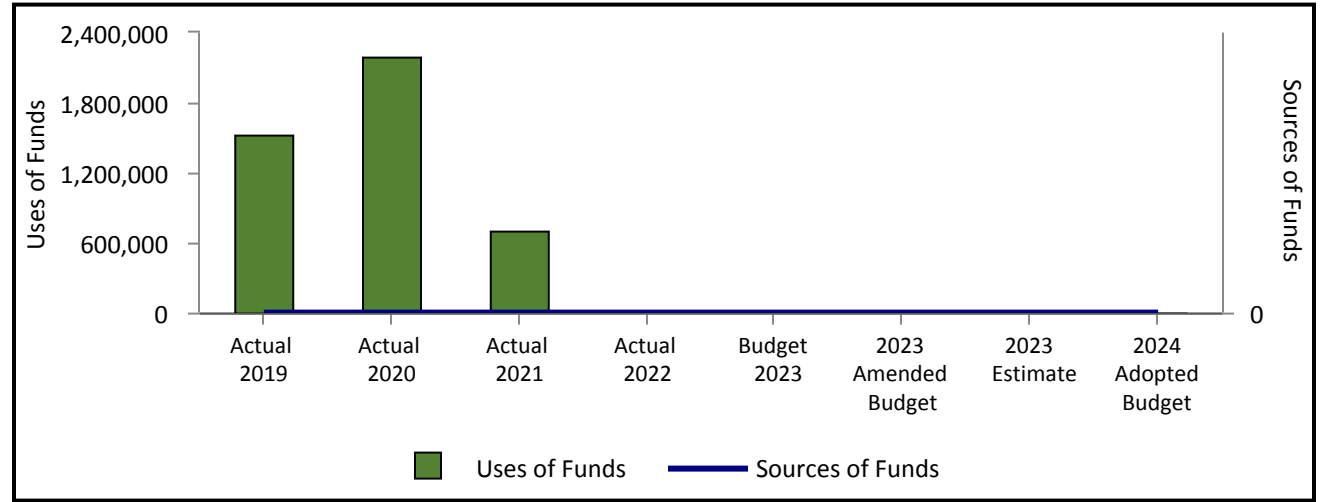
Division Source of Supply

Account 40.1601

Description

Responsible for maintaining raw water sources, reservoirs, equipment and the operations and accounting of the Englewood's water rights portfolio. Among the areas maintained are City Ditch, McBroom Ditch, Boreas Pass Ditch, Meadow Creek Reservoir, McLellan Reservoir, McLellan Pump Station, Golf Course Wells and the Union Ave. Pump Station and Reservoir.

Divisions 1601 through 1604, which were operations and maintenance functions of the Utilities Department have been combined into a single division (1605) in the 2022 budget.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	487,746	544,761	457,559	—	—	—	—	—
Commodities	49,161	43,435	48,572	471	—	—	—	—
Contractual	977,974	1,179,649	121,813	—	—	—	—	—
Capital	15,374	419,356	81,440	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,530,256	2,187,201	709,385	471	—	—	—	—
Percent Change		42.93 %	(67.57)%	(99.93)%	(100.00)%	— %	— %	— %

Department Utilities

Fund Water

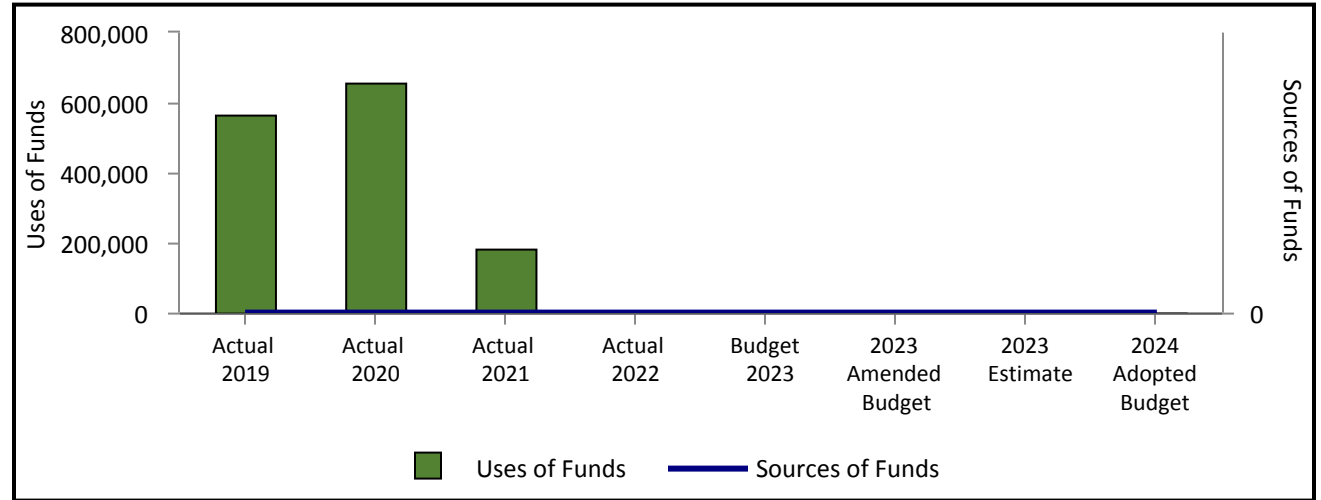
Division Power and Pumping Division

Account 40.1602

Description

Power and Pumping Division is responsible for maintaining 32 pumps and motors throughout the City. These pumps and motors deliver water to storage areas or are used as booster pumps to increase pressure as needed.

Divisions 1601 through 1604, which were operations and maintenance functions of the Utilities Department have been combined into a single division (1605) in the 2022 budget.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	76,975	68,998	69,686	—	—	—	—	—
Commodities	15,499	4,064	299	—	—	—	—	—
Contractual	467,830	578,287	109,277	—	—	—	—	—
Capital	3,044	5,082	3,966	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	563,349	656,430	183,227	—	—	—	—	—
Percent Change		16.52 %	(72.09)%	(100.00)%	— %	— %	— %	— %

Department Utilities

Fund Water

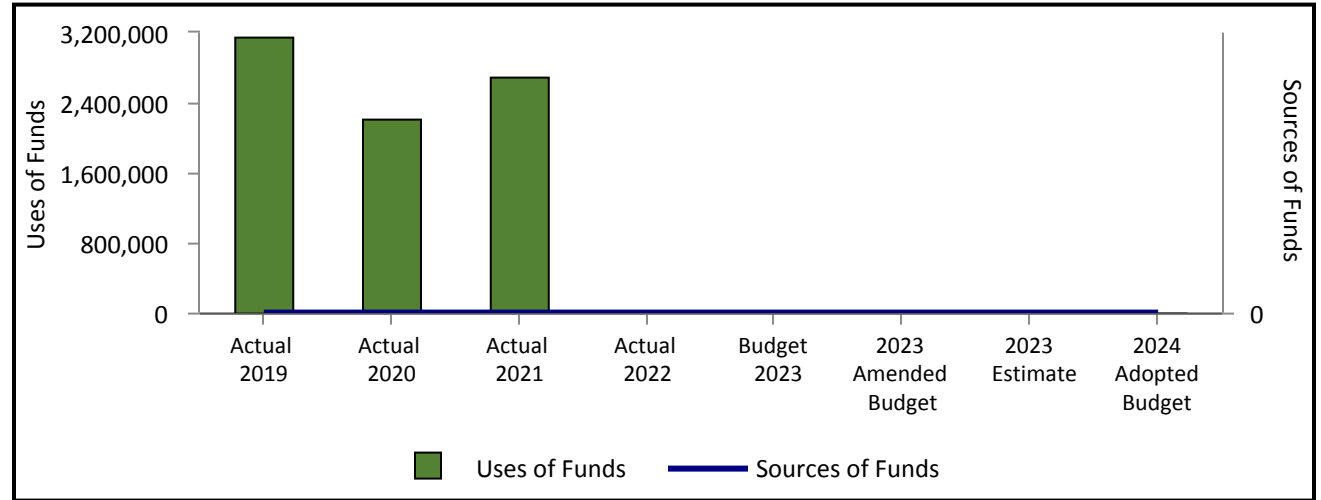
Division Purification

Account 40.1603

Description

The Purification Division is responsible for maintaining a safe and pleasant tasting water supply for the citizens of Englewood. It is responsible for treating the raw water pumped from the South Platte River by coagulation, sedimentation, filtration and disinfection. The division is responsible for the operation and maintenance of the equipment, building and grounds. Water Quality Tests are conducted regularly to ensure compliance with all state and federal regulatory guidelines.

Divisions 1601 through 1604, which were operations and maintenance functions of the Utilities Department have been combined into a single division (1605) in the 2022 budget.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	871,016	830,532	1,247,738	—	—	—	—	—
Commodities	703,847	600,594	652,148	—	—	—	—	—
Contractual	1,566,249	643,110	760,448	—	—	—	—	—
Capital	16,118	148,326	41,968	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	3,157,230	2,222,562	2,702,301	—	—	—	—	—
Percent Change		(29.60)%	21.58 %	(100.00)%	— %	— %	— %	— %

Department Utilities

Fund Water

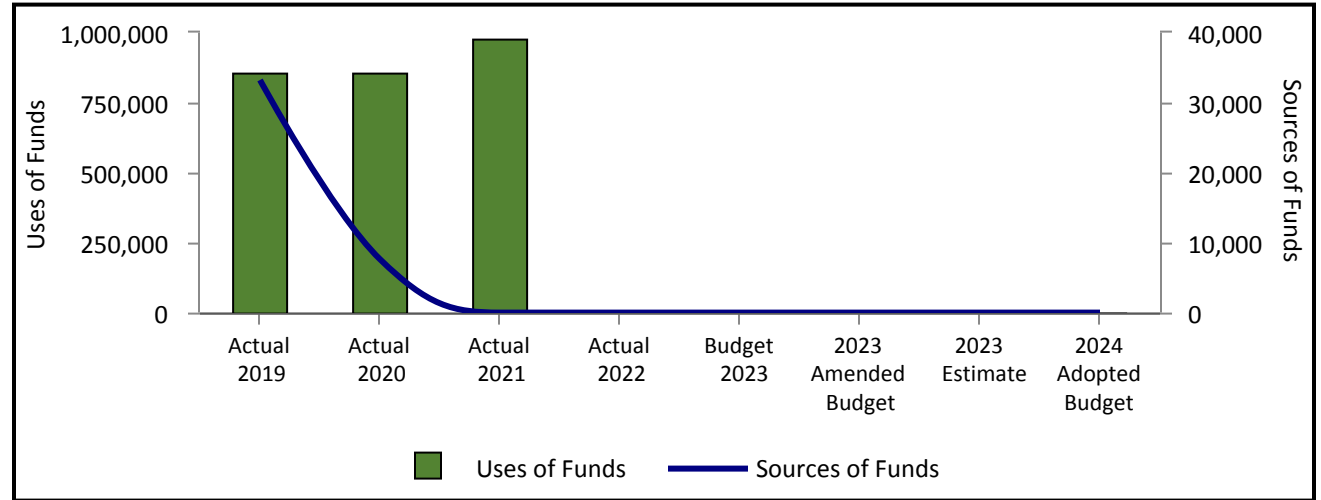
Division Transmission and Distribution

Account 40.1604

Description

The Transmission and Distribution Division is responsible for the integrity of the physical system and supplies potable water to the City of Englewood. The Water Distribution System consists of approximately 160 miles of water mains, 2,000 valves, 630 fire hydrants and numerous appurtenances that transmit and distribute water to approximately 10,850 water user accounts. The Division personnel plan, construct, operate and maintain the system to insure that a safe, reliable supply of water is provided for industrial, commercial, domestic and fire-suppression needs of the City of Englewood.

Divisions 1601 through 1604, which were operations and maintenance functions of the Utilities Department have been combined into a single division (1605) in the 2022 budget.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	33,228	7,622	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	33,228	7,622	—	—	—	—	—	—
Percent Change		(77.06)%	(100.00)%	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	501,953	496,645	599,102	—	—	—	—	—
Commodities	120,443	115,554	122,851	—	—	—	—	—
Contractual	175,710	160,430	174,244	—	—	—	—	—
Capital	61,186	87,037	82,197	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	859,292	859,666	978,395	—	—	—	—	—
Percent Change		0.04 %	13.81 %	(100.00)%	— %	— %	— %	— %

Department Utilities

Fund Water

Division Operations and Maintenance

Account 40.1605

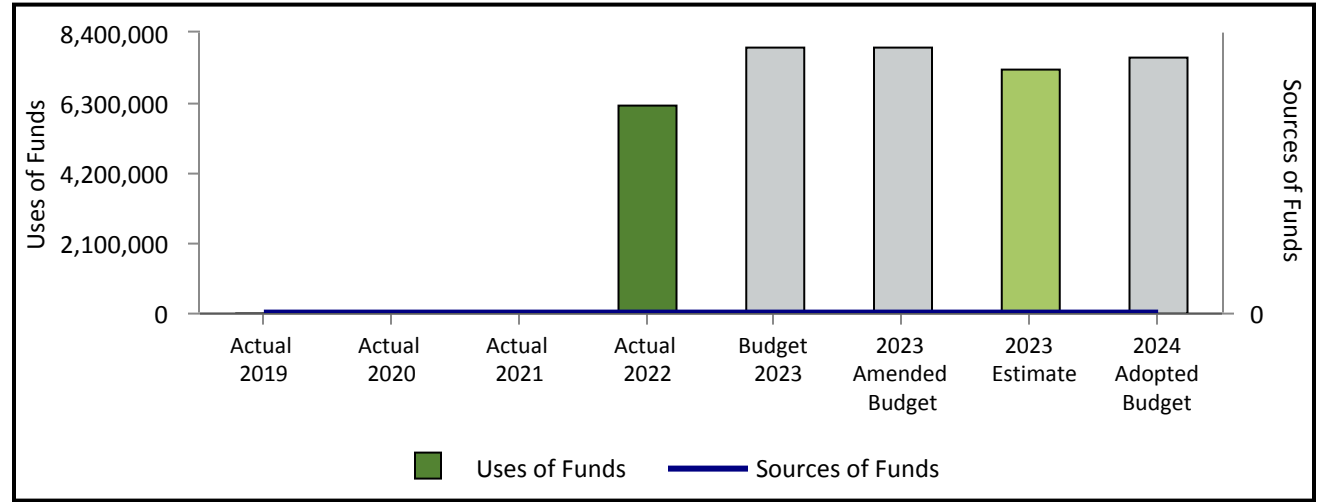
Description

The Water System Operations and Maintenance (O&M) Division is responsible for the operations and maintenance of all aspects of the water system from Englewood's water sources to the infrastructure required to distribute safe drinking water to the City of Englewood. The division maintains the raw water sources, reservoirs, the operations and accounting of the Englewood Water Rights Portfolio.

The O&M Division installs equipment and operates the Allen Water Treatment Plant, including conducting regular water quality tests to ensure compliance with all state and federal regulatory guidelines. The O&M Division is also responsible for maintaining 32 pumps and motors throughout the City. These pumps and motors deliver water to storage areas or are used as booster pumps to increase pressure as needed.

The water distribution personnel within this division are responsible for the integrity of the physical infrastructure that supplies potable water to the City of Englewood, which consists of approximately 160 miles of water mains, 2,000 valves, 630 fire hydrants and numerous appurtenances that transmit and distribute water to approximately 10,850 water user accounts.

Starting in 2022, Divisions 1601 through 1604, which were operations and maintenance functions of the Utilities Department have been combined into a single division (1605).



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	2,900,059	4,060,809	4,116,436	4,078,000	4,259,982
Commodities	—	—	2,476	1,377,078	1,727,189	1,727,189	1,568,189	1,811,221
Contractual	—	—	2,744	1,389,355	1,316,004	1,316,004	1,269,284	1,285,802
Capital	—	—	—	584,082	846,825	846,825	417,825	330,310
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	5,220	6,250,574	7,950,827	8,006,454	7,333,298	7,687,315
Percent Change		— %	— %	119646.00 %	27.20 %	0.70 %	(8.41)%	4.83 %

Department Utilities

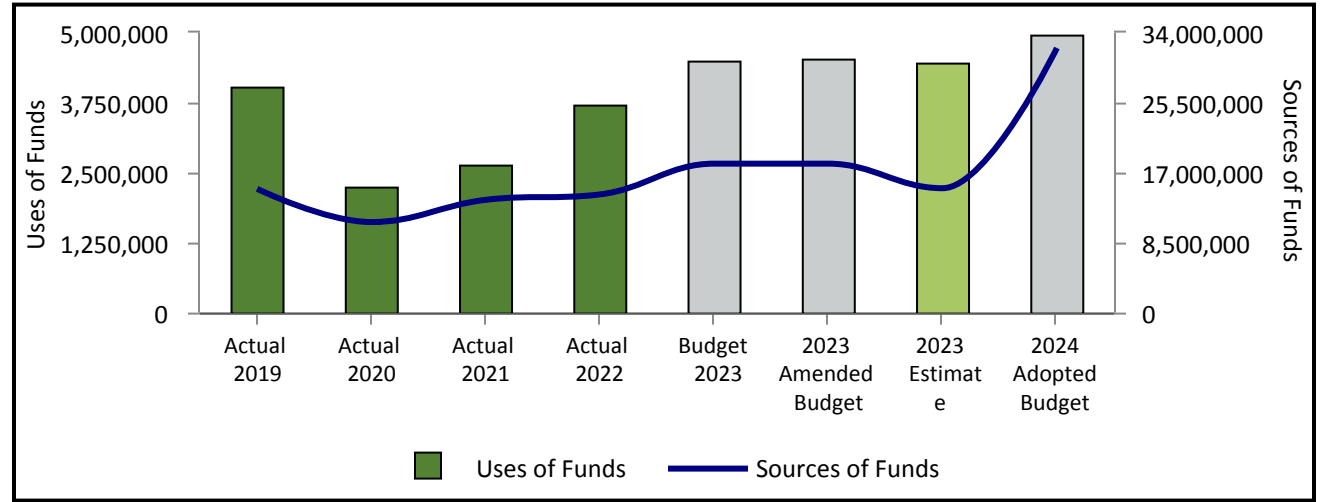
Fund Water

Division Business Solutions

Account 40.1607

Description

The Business Solutions Division manages the financial aspects of the Water Fund, including the evaluation of system rates and fees and financing strategy to support the necessary capital investments in the water conveyance and treatment infrastructure. Additionally, the division is responsible for customer services such as monthly utility billing of approximately 11,000 City of Englewood accounts and approximately 45,000 out-side city sewer accounts, delinquent account collections, response to customer requests and inquiries, issuance of permits, and record keeping.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	66,246	1,233,334	515,000	1,650,000	1,650,000	—	—
Charges for	8,982,702	9,616,844	10,927,511	12,544,087	12,292,850	12,292,850	12,292,850	12,670,000
Fines & Investment	387,124	346,724	(98,816)	(326,188)	183,291	183,291	183,291	180,000
Other	3,053,696	964,332	1,580,354	1,616,460	2,610,310	2,610,310	1,276,810	1,280,000
Transfers In	—	—	50,000	—	—	—	—	—
LT Debt Proceeds	2,607,833	—	—	—	1,350,000	1,350,000	1,350,000	18,000,000
Total Sources	15,031,355	10,994,146	13,692,384	14,349,359	18,086,451	18,086,451	15,102,951	32,130,000
Percent Change		(26.86)%	24.54 %	4.80 %	26.04 %	— %	(16.50)%	112.74 %
Uses of Funds								
Personnel	285,166	579,185	325,503	428,933	950,681	961,177	956,500	1,109,760
Commodities	200,788	117,218	198,201	302,648	178,495	178,495	145,200	149,700
Contractual	477,109	624,638	1,056,600	1,899,986	2,351,776	2,351,776	2,353,192	2,722,056
Capital	(58,312)	6,319	137,483	111,645	78,660	78,660	46,660	40,252
Debt Service	3,131,267	924,585	922,534	933,384	955,000	955,000	955,000	945,000
Transfer Out	—	—	12,150	31,000	—	—	—	—
Total Uses	4,036,018	2,251,946	2,652,470	3,707,596	4,514,612	4,525,108	4,456,552	4,966,768
Percent Change		(44.20)%	17.79 %	39.78 %	21.77 %	0.23 %	(1.52)%	11.45 %

Department Utilities

Fund Water

Division Business Solutions

Account 40.1607

Schedules of Debt Service Requirements

Period	Year	Total Debt Service	General Obligation Water Bonds-2012 (Refunding)				General Obligation Water Bonds - 2019 (Refunding)			
			Rate	Principal	Interest	Total	Rate	Principal	Interest	Total
1	2024	955,000	3.000	560,000	162,750	722,750	4.500	190,000	42,250	232,250
2	2025	953,585	3.000	570,000	145,800	715,800	4.500	200,000	37,785	237,785
3	2026	956,565	3.000	585,000	128,475	713,475	4.500	210,000	33,090	243,090
4	2027	954,705	3.000	380,000	114,000	494,000	4.600	435,000	25,705	460,705
5	2028	953,097	3.000	385,000	102,525	487,525	4.625	450,000	15,572	465,572
6	2029	950,960	3.000	400,000	90,750	490,750	4.625	455,000	5,210	460,210
7	2030	986,025	3.000	915,000	71,025	986,025				0
8	2031	983,200	3.000	940,000	43,200	983,200				0
9	2032	984,550	3.000	970,000	14,550	984,550				0
	Totals	8,677,687		5,705,000	873,075	6,578,075		1,940,000	159,612	2,099,612

General Obligation Bonds

The City has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City is authorized to levy an ad valorem tax to pay the principal and interest on these bonds.

General Obligation Water Bonds, Series 2009, original principal amount of \$2,615,000, dated July 8, 2009. The bonds were issued to finance water system improvement projects. Although there is a general obligation pledge on these bonds, which allows the City to certify a rate of levy for property taxes to pay principal and interest on the bonds, it is the City’s intention to service the debt from available moneys in the Water Fund. The bonds are rated A2 by Moody’s and AA- by Standard and Poor’s.

General Obligation Water Bonds, Series 2012 (Refunding), original principal amount of \$8,590,000, dated July 11, 2012. The bonds will be used to finance water system improvement projects and to refund Series 2004 General Obligation Bonds maturing in years 2015-2025. Although there is a general obligation pledge on these bonds, which allows the City to certify a rate of levy for property taxes to pay principal and interest on the bonds, it is the City’s intention to service the debt from available moneys in the Water Fund. The bonds are rated Aa3 by Moody’s and AA- by Standard and Poor’s.

Department Utilities

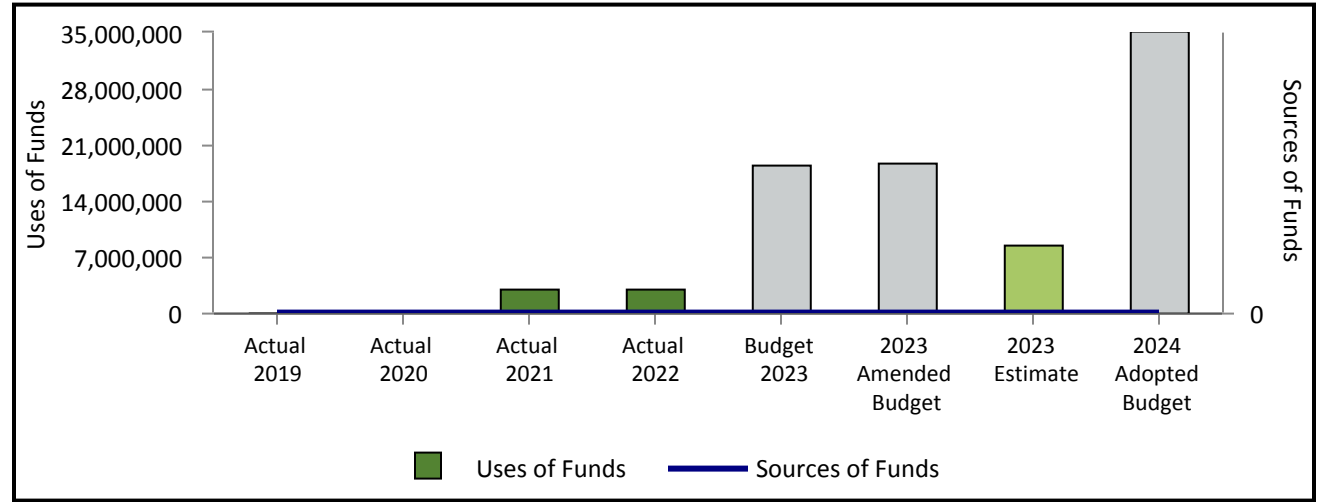
Fund Water

Division Engineering

Account 40.1609

Description

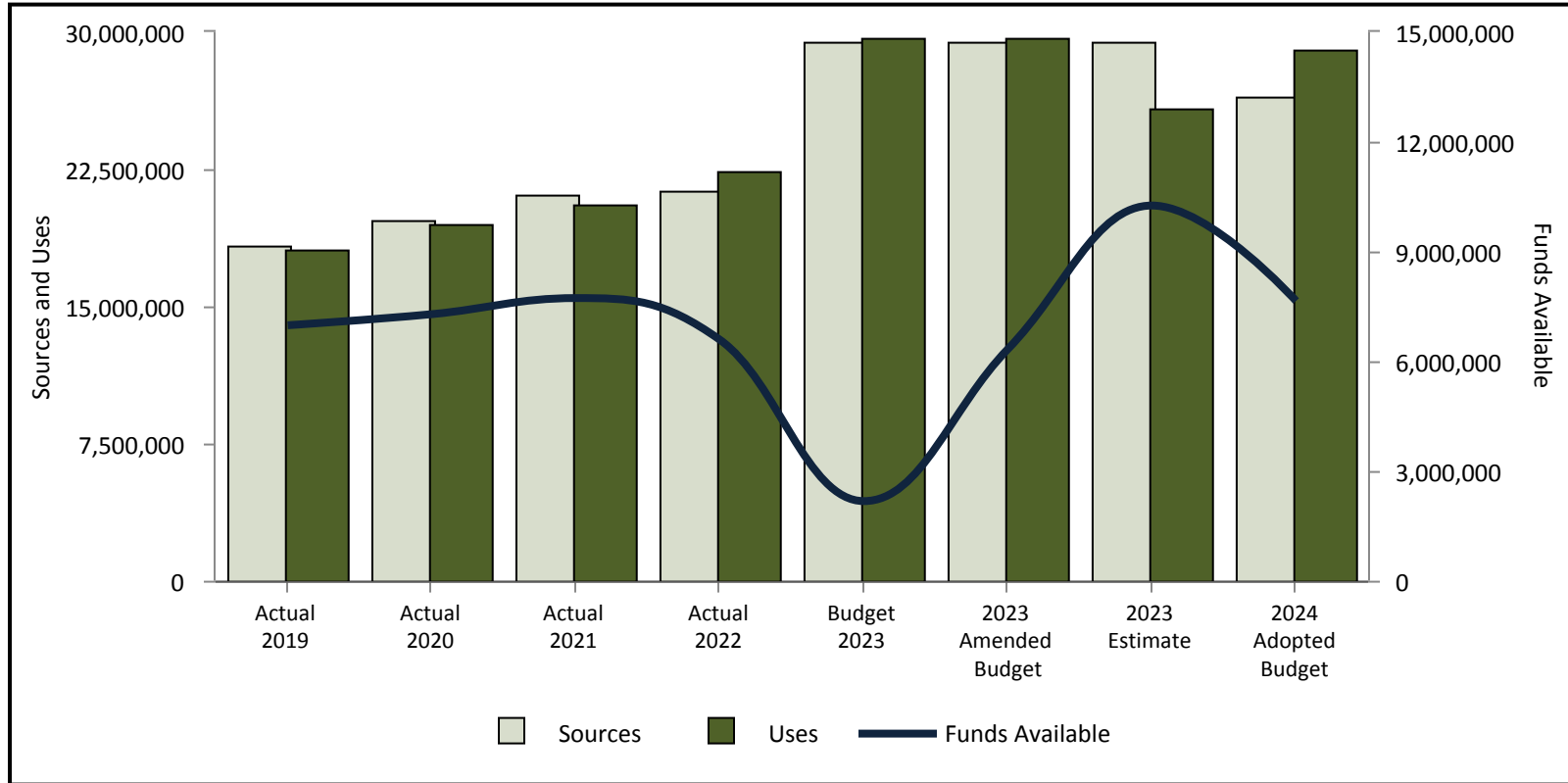
The Engineering Division manages the Water System Capital Improvement Plan (CIP), including the planning, design review, permitting, environmental compliance, and construction of CIP projects for the water system to ensure that a safe, reliable water is provided for industrial, commercial, domestic and fire-suppression needs of the City of Englewood.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	20,547	267,484	758,713	1,185,839	1,200,216	1,178,000	1,471,728
Commodities	—	—	5,946	1,434	—	—	—	—
Contractual	—	—	1,253,448	1,262,539	1,528,580	1,528,580	1,544,000	1,955,000
Capital	—	—	1,414,181	1,037,614	15,900,000	15,900,000	5,750,000	31,470,000
Debt Service	—	—	—	2,411	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	20,547	2,941,060	3,062,711	18,614,419	18,628,796	8,472,000	34,896,728
Percent Change		— %	14213.86 %	4.14 %	507.78 %	0.08 %	(54.52)%	311.91 %

Department Utilities
Fund Sewer
Account 41.XXXX - Source (Revenues) and Uses (Expenditures)

SEWER FUND
Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Utilities

Fund Sewer

Account 41.XXXX - Source (Revenues) and Uses (Expenditures)

SEWER FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	6,783,538	6,983,167	7,285,845	7,726,230	2,414,062	6,587,464	6,587,464	10,255,592
Sources of Funds								
Operating Revenues								
Charges for Services	17,533,506	19,055,864	19,535,507	20,948,161	21,392,262	21,392,262	21,392,262	22,331,000
Total Operating Revenues	17,533,506	19,055,864	19,535,507	20,948,161	21,392,262	21,392,262	21,392,262	22,331,000
Non-operating Revenues	446,576	323,615	1,167,949	(144,847)	7,645,602	7,645,602	7,645,602	3,650,000
System development fees	332,559	372,766	363,220	444,543	405,951	405,951	405,961	430,000
Loan Proceeds	—	—	—	—	—	—	—	—
Total Sources of Funds	—	—	—	31,000	—	—	—	—
	18,312,642	19,752,245	21,066,677	21,278,858	29,443,815	29,443,815	29,443,825	26,411,000
Uses of Funds								
Operating Expenses								
Operating Costs	10,850,680	11,857,341	10,702,668	11,173,761	14,495,071	14,535,371	13,926,845	14,632,204
Total Operating Expenses	10,850,680	11,857,341	10,702,668	11,173,761	14,495,071	14,535,371	13,926,845	14,632,204
Capital outlay	3,250,879	3,561,643	5,885,499	7,207,665	9,981,543	9,957,543	7,771,543	10,313,530
Debt Service - Principal	3,258,759	3,360,428	3,467,448	3,574,468	3,687,000	3,687,000	3,686,839	3,799,210
Debt Service - Interest	752,695	670,156	566,627	461,729	1,517,890	1,517,890	390,470	273,886
Debt Service - Issue costs	—	—	—	—	—	—	—	—
Total Uses of Funds	18,113,013	19,449,567	20,622,242	22,417,624	29,681,504	29,697,804	25,775,697	29,018,830
Other Financing Uses of Funds	—	—	4,050	—	—	—	—	—
Net Sources (Uses) of Funds	199,629	302,678	440,385	(1,138,766)	(237,689)	(253,989)	3,668,128	(2,607,830)
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	6,983,167	7,285,845	7,726,230	6,587,464	2,176,373	6,333,475	10,255,592	7,647,762
Funds Available Percentage Change	0.00%	4.33 %	6.04%	-14.74%	-66.96%	191.01%	61.93 %	-25.43%



UTILITIES

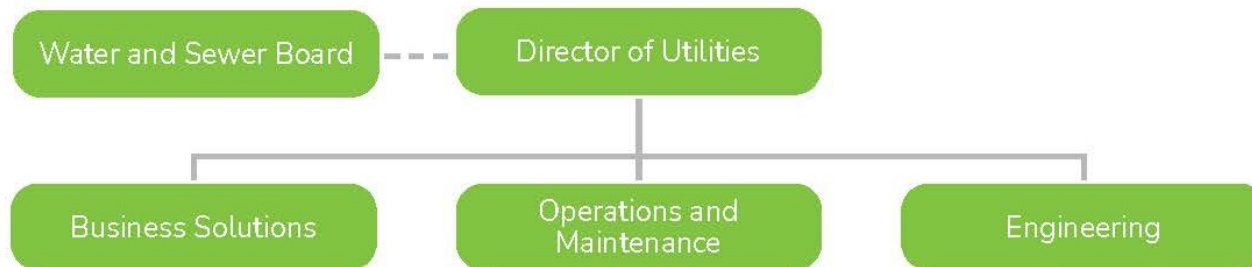
MISSION

To promote and help ensure a high quality of life, economic vitality and a uniquely desirable community identity through the production and delivery of quality water and sanitary sewer collection.

DESCRIPTION

The Utilities Department is committed to providing the residents of Englewood with safe and reliable drinking water and sanitary sewer collection. The Utilities Department consists of three functional divisions: Operations and Maintenance, Engineering and Business Solutions. The Water and Sewer Board provides guidance and oversees the Water and Sewer Enterprise Funds and related activities.

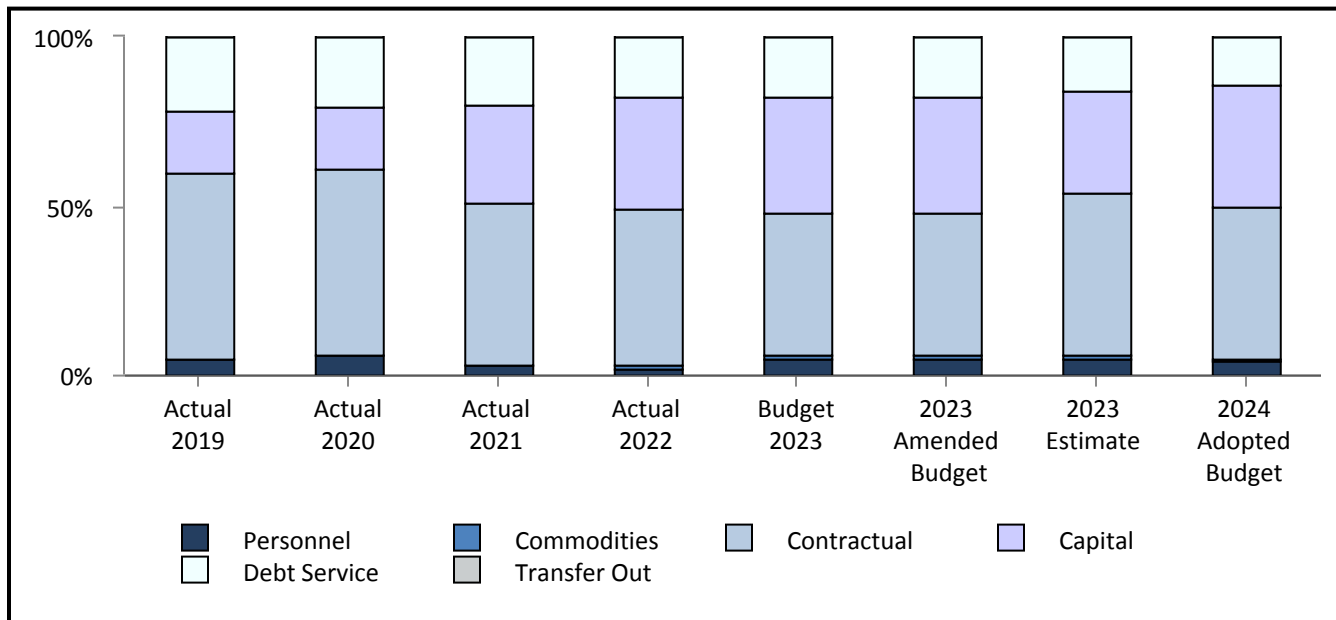
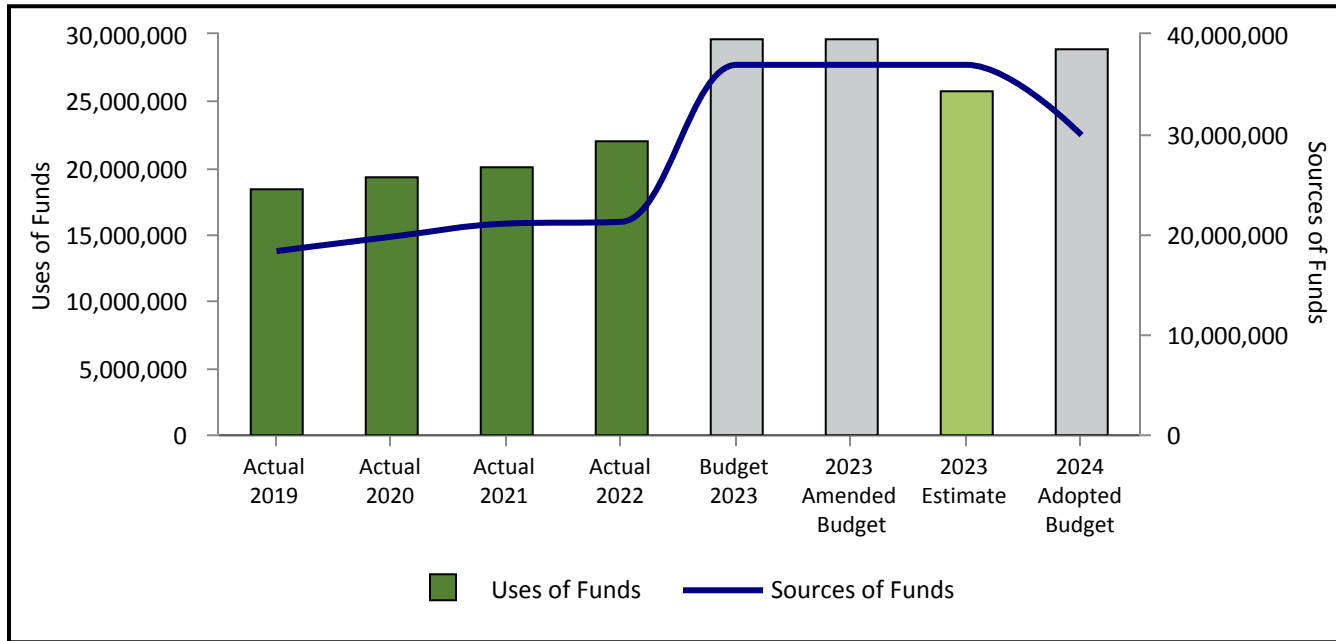
The Utilities Department is responsible for the planning, design, construction, operation, maintenance and overall management of the City of Englewood's water and sanitary sewer systems. Staff manages an extensive water supply portfolio, raw water storage and delivery systems, treatment at the Charles Allen Water Treatment Plant (Allen WTP), the water distribution system and the sanitary sewer collection system. Wastewater collected within the City is conveyed to the South Platte Renew (SPR) treatment facility. SPR is a joint venture between the City of Englewood and the City of Littleton, and through agreement, each share in the operational, maintenance and capital costs of the SPR facility.



Department Utilities

Fund Sewer

Account 41.XXXX - Source (Revenues) and Uses (Expenditures)



Department Utilities
Fund Sewer
Account 41.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	1,233,333	—	—	—	—	—
Charges for Services	17,533,506	19,055,864	19,535,507	20,948,161	21,392,262	21,392,262	21,392,262	22,331,000
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	321,312	272,816	(63,637)	(204,100)	38,989	38,989	38,989	40,000
Other Income	457,823	423,566	361,473	503,796	8,012,564	8,012,564	8,012,574	4,040,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	7,500,000	7,500,000	7,500,000	3,500,000
Total Sources	18,312,642	19,752,245	21,066,677	21,247,858	36,943,815	36,943,815	36,943,825	29,911,000
Percent Change		7.86 %	6.65 %	0.86 %	73.87 %	0.00%	0.00 %	-19.04 %
Uses of Funds								
Personnel	935,628	1,059,217	477,974	326,055	1,614,259	1,630,559	1,336,301	1,367,805
Commodities	79,192	83,338	80,528	214,527	297,547	297,547	226,413	279,496
Contractual	10,234,538	10,643,959	9,605,928	10,208,190	12,583,265	12,607,265	12,364,131	12,984,902
Capital	3,250,879	3,561,643	5,885,499	7,207,665	9,981,543	9,957,543	7,771,543	10,313,530
Debt Service	4,011,454	4,010,598	4,017,342	4,033,989	5,204,890	5,204,890	4,077,309	4,073,096
Transfer Out	—	—	4,050	—	—	—	—	—
Total Uses	18,511,690	19,358,753	20,071,321	21,990,426	29,681,504	29,697,804	25,775,697	29,018,829
Percent Change		4.58 %	3.68 %	9.56 %	34.97 %	0.05%	-13.21 %	12.58 %
Employees FTE	13.000	12.250	9.850	8.800	11.100	11.100	11.100	11.100
Percent Change FTE	— %	(5.77)%	(19.59)%	(10.66)%	26.14 %	—%	— %	— %

Department Utilities

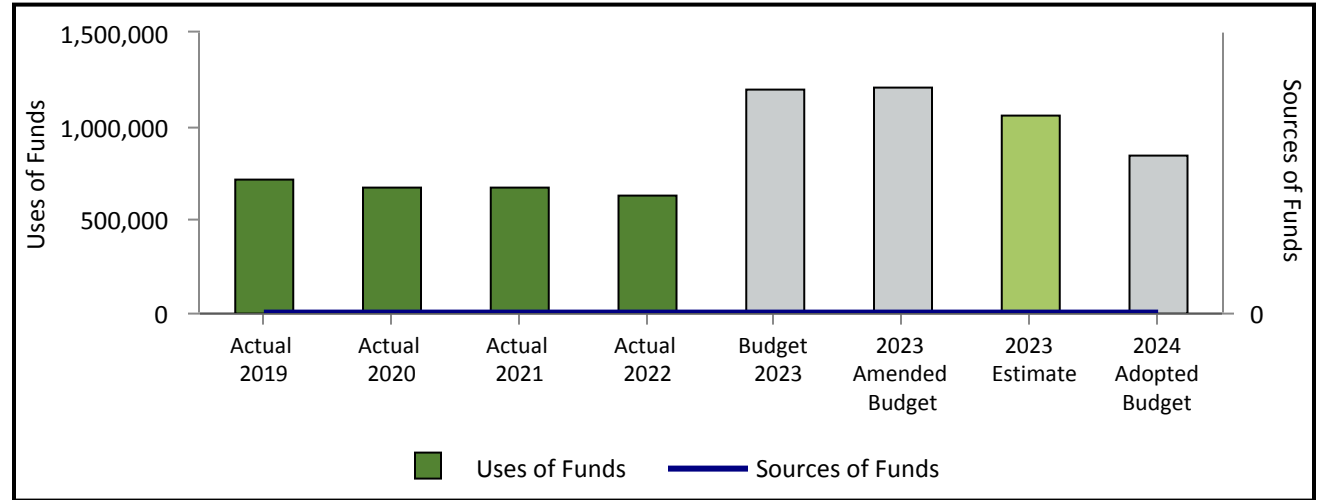
Fund Sewer

Division Operations and Maintenance

Account 41.1605

Description

The Operations and Maintenance Division is responsible for the installation, operation and maintenance of the wastewater collection system.



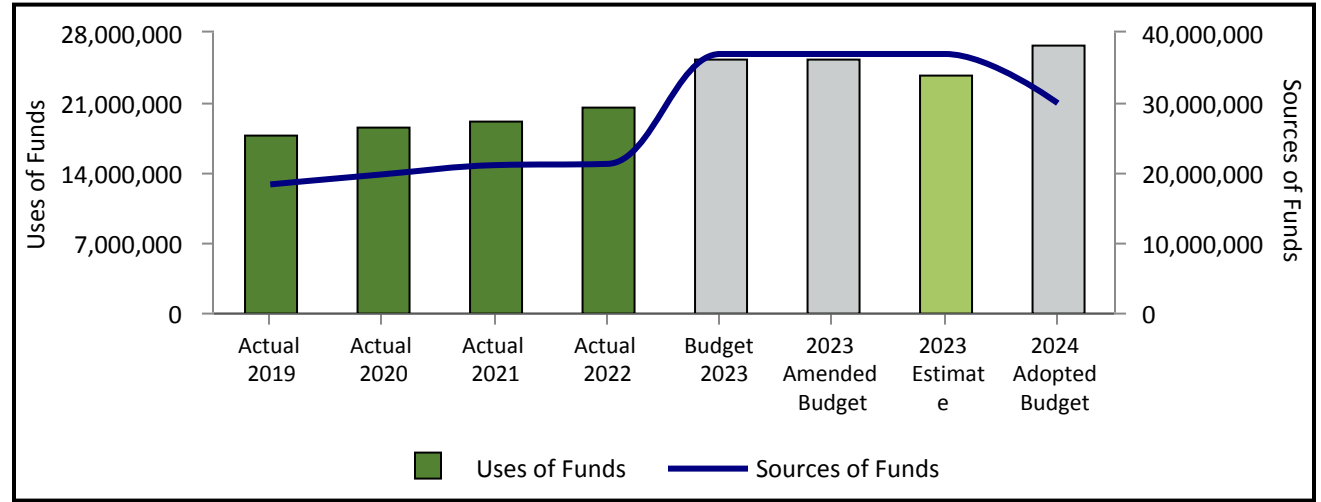
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	536,123	550,212	488,904	366,283	640,419	648,044	721,000	501,802
Commodities	44,291	39,105	34,120	114,447	142,613	142,613	95,613	122,696
Contractual	36,639	10,741	53,625	61,180	327,725	327,725	154,045	159,654
Capital	95,794	76,895	96,928	85,273	91,508	91,508	91,508	60,819
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	712,847	676,952	673,578	627,184	1,202,265	1,209,890	1,062,166	844,971
Percent Change		(5.04)%	(0.50)%	(6.89)%	91.69 %	0.63 %	(12.21)%	(20.45)%

Division Business Solutions

Account 41.1607

Description

The Business Solutions Division manages the financial aspects of the Sewer Fund, including the evaluation of system rates and fees and financing strategy to support the necessary capital investments in the sewer collection system and at the South Platte Renew facility. Additionally, the division is responsible for customer services such as monthly utility billing of approximately 11,000 City of Englewood accounts and approximately 45,000 out-side city sewer accounts, delinquent account collections, response to customer requests and inquiries, issuance of permits, and record keeping.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	1,233,333	—	—	—	—	—
Charges for	17,533,506	19,055,864	19,535,507	20,948,161	21,392,262	21,392,262	21,392,262	22,331,000
Fines & Investment	321,312	272,816	(63,637)	(204,100)	38,989	38,989	38,989	40,000
Other	457,823	423,566	361,473	503,796	8,012,564	8,012,564	8,012,574	4,040,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	7,500,000	7,500,000	7,500,000	3,500,000
Total Sources	18,312,642	19,752,245	21,066,677	21,247,858	36,943,815	36,943,815	36,943,825	29,911,000
Percent Change		7.86 %	6.65 %	0.86 %	73.87 %	— %	— %	(19.04)%
Uses of Funds								
Personnel	399,505	500,199	(63,305)	(171,500)	809,165	815,700	450,401	732,567
Commodities	34,900	44,233	46,293	100,020	154,934	154,934	130,800	156,800
Contractual	10,197,899	10,633,218	9,517,246	10,100,826	11,853,920	11,877,920	11,958,466	12,573,748
Capital	3,155,085	3,484,748	5,743,340	6,581,497	7,340,035	7,316,035	7,280,035	9,292,711
Debt Service	4,011,454	4,010,598	4,017,342	4,033,989	5,204,890	5,204,890	4,077,309	4,073,096
Transfer Out	—	—	4,050	—	—	—	—	—
Total Uses	17,798,843	18,672,995	19,264,966	20,644,832	25,362,944	25,369,479	23,897,011	26,828,922
Percent Change		4.91 %	3.17 %	7.16 %	22.85 %	0.03 %	(5.80)%	12.27 %

Department Utilities

Fund Sewer

Division Business Solutions

Account 41.1607

Schedule of Debt Service Requirements

		Colorado Water Resources and Power Development Authority				
		May 1, 2004				
		Water Pollution Control Revolving Fund				
Period	Year	Total Debt Service	Rate	Principal	Interest	Total
1	2024	4,073,096	3.870	3,799,210	273,886	4,073,096
2	2025	4,010,804	3.870	4,007,899	2,905	4,010,804
Totals		8,083,900		7,807,109	276,791	8,083,900

Colorado Water Resources and Power Development Authority – Sewer loans to fund the City’s share in the capital improvements to the Littleton/Englewood Wastewater Treatment Plant and the City’s sanitary sewer collection system. In 2013, the sewer loans were refinanced by the Colorado Water Resources and Power Development Authority. Over the remaining life of the loans, the refinancing is expected to save the Sewer Fund \$2,067,000.

Issue Date	Original Amount	Interest Rate	Last Payment Date
5/1/2004	\$29,564,275	3.870%	8/1/2025

Department Utilities

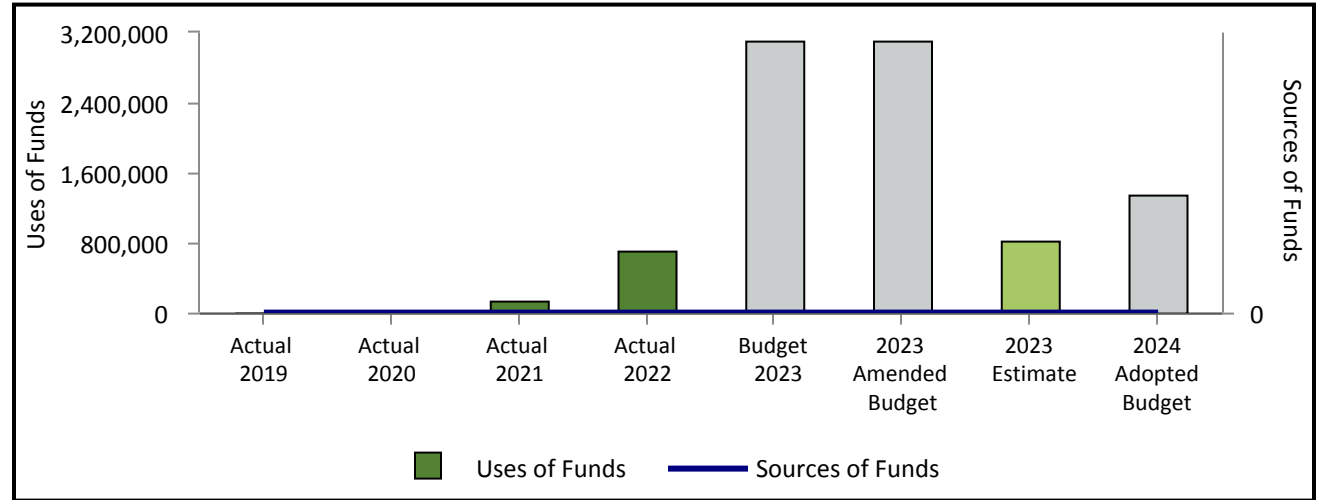
Fund Sewer

Division Engineering

Account 41.1609

Description

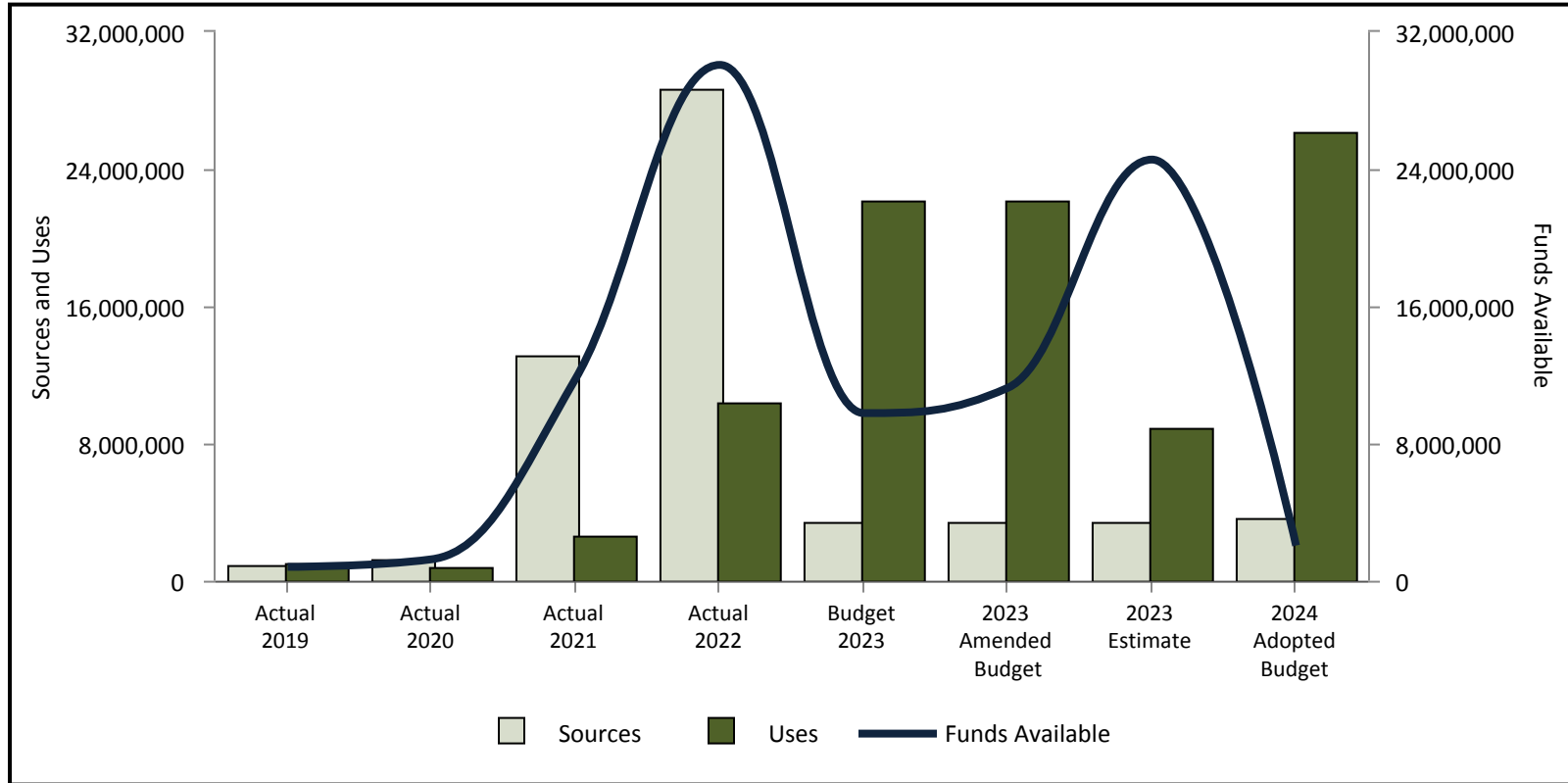
The Engineering Division manages the Sewer System Capital Improvement Plan (CIP), including the planning, design review, permitting, environmental compliance, and construction of CIP projects for the sewer collection system to ensure safe and efficient wastewater conveyance to the South Platte Renew treatment facility for the of the City of Englewood.



	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	8,806	52,375	131,272	164,675	166,815	164,900	133,436
Commodities	—	—	114	60	—	—	—	—
Contractual	—	—	35,057	46,184	401,620	401,620	251,620	251,500
Capital	—	—	45,231	540,895	2,550,000	2,550,000	400,000	960,000
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	8,806	132,778	718,411	3,116,295	3,118,435	816,520	1,344,936
Percent Change		— %	1407.85 %	441.06 %	333.78 %	0.07 %	(73.82)%	64.72 %

Department Public Works
Fund Stormwater Drainage
Account 42.XXXX - Source (Revenues) and Uses (Expenditures)

STORMWATER DRAINAGE FUND
Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Public Works
Fund Stormwater Drainage
Account 42.XXXX - Source (Revenues) and Uses (Expenditures)

STORMWATER DRAINAGE FUND
Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	943,985	809,672	1,251,986	11,798,792	28,595,557	30,078,799	30,078,799	24,557,387
Sources of Funds								
Operating Revenues								
Charges for Services	846,507	1,193,331	1,951,293	2,813,203	3,300,000	3,300,000	3,300,000	3,538,000
Interest and other	59,180	57,419	1,228,923	(116,561)	99,000	99,000	99,000	99,000
Total Operating Revenues	905,687	1,250,750	3,180,216	2,696,642	3,399,000	3,399,000	3,399,000	3,637,000
Other financing sources	—	—	9,985,718	26,000,000	—	—	—	—
Total Sources of Funds	905,687	1,250,750	13,165,934	28,696,642	3,399,000	3,399,000	3,399,000	3,637,000
Uses of Funds								
Operating Expenses	670,743	257,909	1,128,774	8,978,834	19,042,445	19,050,045	5,706,812	22,923,974
Operating Costs	670,743	257,909	1,128,774	8,978,834	19,042,445	19,050,045	5,706,812	22,923,974
Total Operating Expenses	256,616	440,015	1,230,934	1,036,200	1,009,111	1,009,111	1,047,000	1,051,861
Capital outlay	105,000	105,000	115,000	—	1,283,000	1,283,000	1,283,000	1,283,000
Debt Service - Principal	7,641	5,511	143,070	401,600	883,600	883,600	883,600	883,600
Debt Service - Interest	—	—	—	—	—	—	—	—
Debt Service - Issue Costs	1,040,000	808,435	2,617,779	10,416,635	22,218,156	22,225,756	8,920,412	26,142,435
Total Uses of Funds	—	—	1,350	—				
Net Sources(Uses) of Funds	(134,313)	442,315	10,546,805	18,280,007	(18,819,156)	(18,826,756)	(5,521,412)	(22,505,435)
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	809,672	1,251,986	11,798,792	30,078,799	9,776,401	11,252,043	24,557,387	2,051,952
Funds Available Percentage Change	0.00%	54.63%	842.41%	154.93%	-67.50%	15.09%	118.25%	-91.64%



PUBLIC WORKS

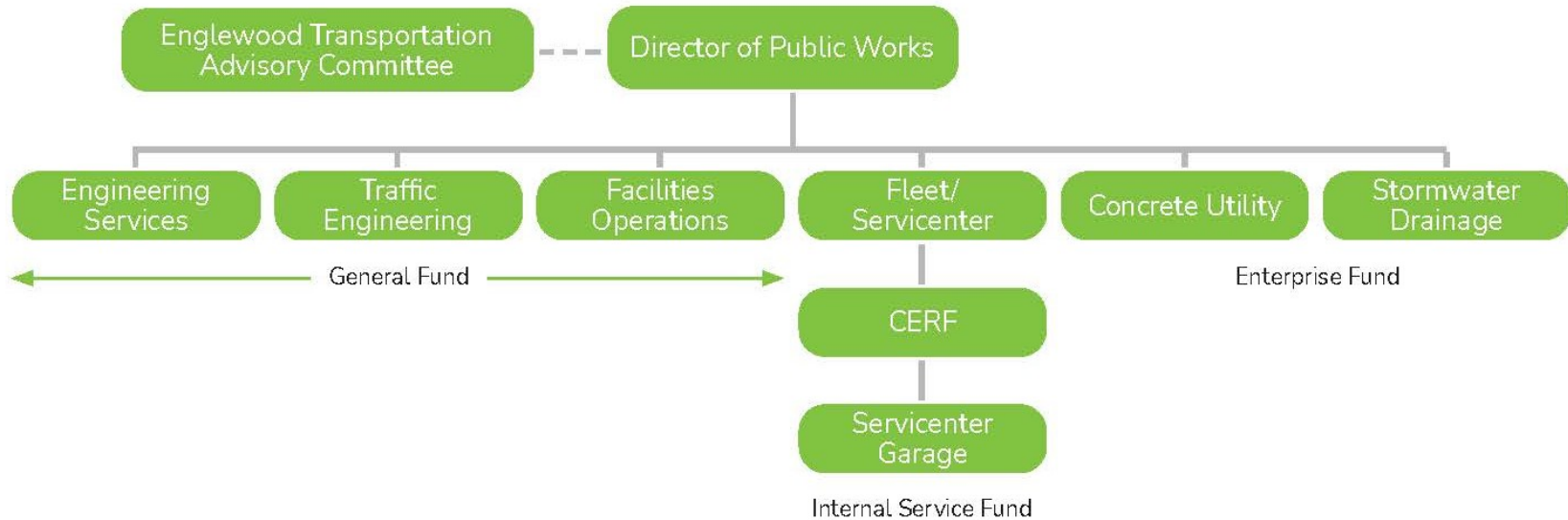
MISSION

To promote and ensure a high quality of life, economic vitality, and a uniquely desirable community identity by proactively collaborating with our citizens and businesses, developing a safe environment, creating opportunity; through the provision of reliable, affordable and flexible services involving the design, enhancement, maintenance and operation of the city's infrastructure

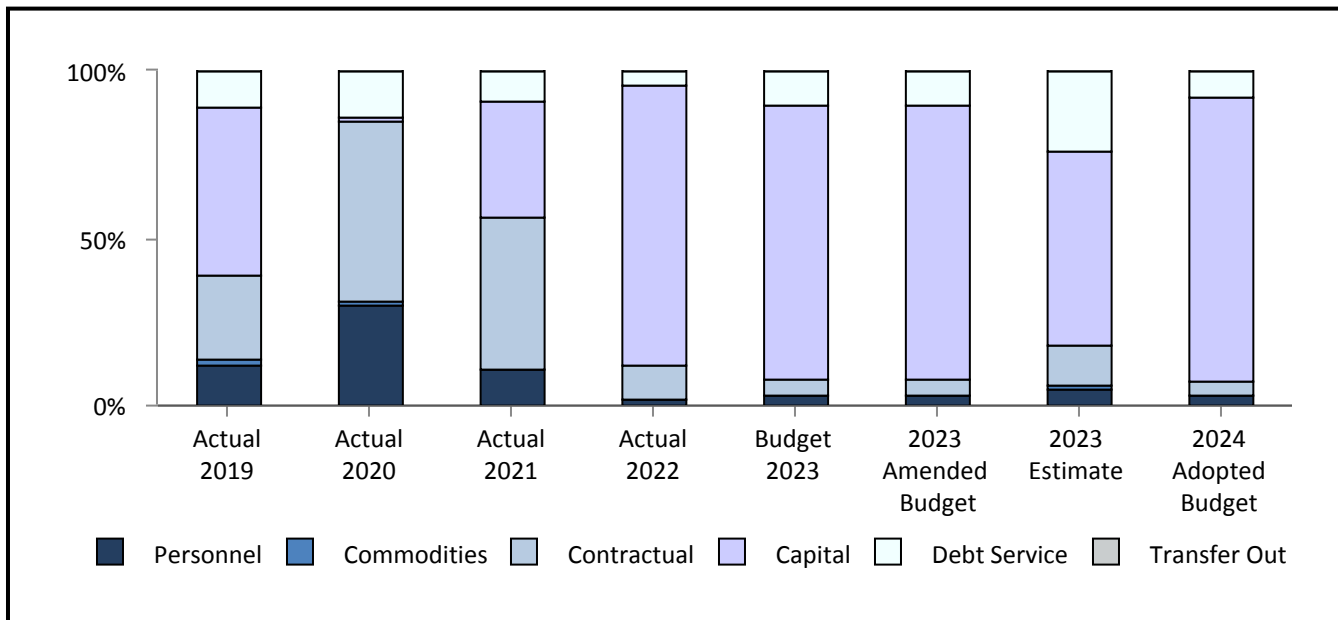
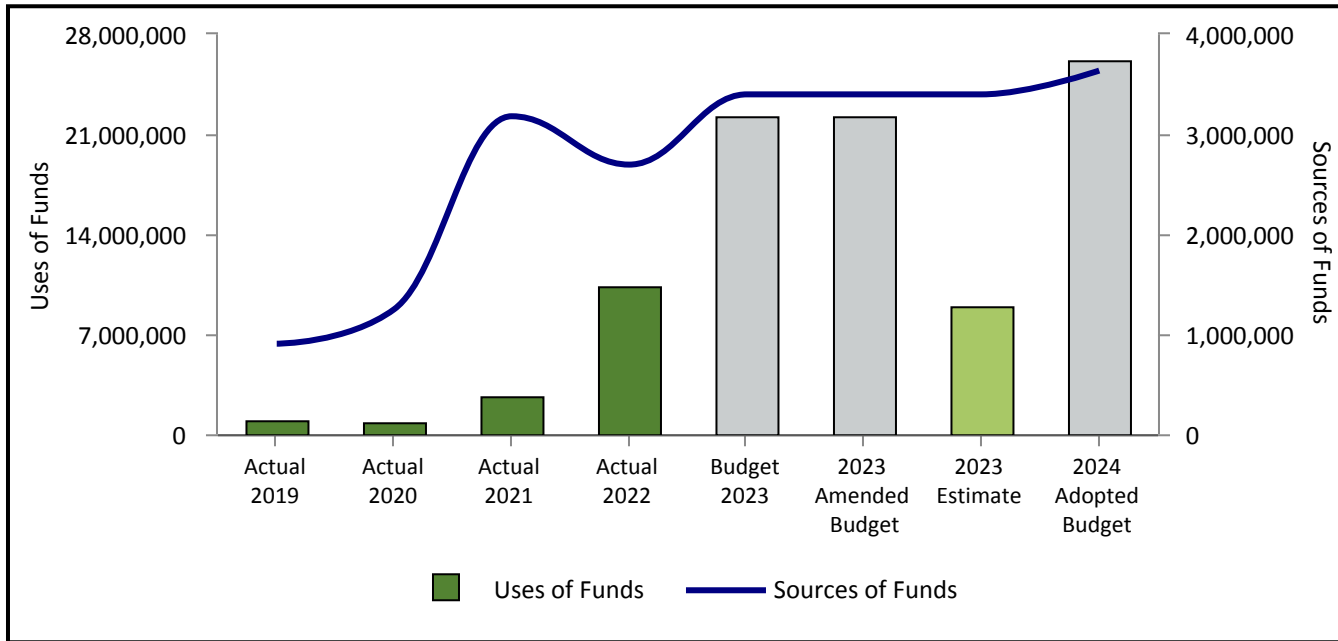
DESCRIPTION

The Department of Public Works constructs, repairs, and maintains the infrastructure of the city, including streets, alleys, storm water drainage, traffic systems, traffic markings and signs, central garage facilities, vehicles and building facilities.

Public Works also provides engineering expertise for public improvement projects and engineering assistance to other departments.



Department Public Works
Fund Stormwater Drainage
Account 42.XXXX - Source (Revenues) and Uses (Expenditures)



Department Public Works
Fund Stormwater Drainage
Account 42.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	1,233,333	—	—	—	—	—
Charges for Services	846,507	1,193,331	1,951,293	2,813,203	3,300,000	3,300,000	3,300,000	3,538,000
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	33,809	26,682	(48,151)	(181,480)	60,000	60,000	60,000	60,000
Other Income	25,371	30,737	43,739	64,919	39,000	39,000	38,999	39,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	905,687	1,250,750	3,180,215	2,696,642	3,399,000	3,399,000	3,398,999	3,637,000
Percent Change		38.10 %	154.26 %	(15.21)%	26.05 %	0.00 %	0.00 %	7.00 %
Uses of Funds								
Personnel	133,479	238,471	276,150	178,192	755,775	763,375	483,142	734,804
Commodities	17,009	7,986	8,291	11,887	86,670	86,670	53,670	94,170
Contractual	256,616	440,015	1,230,934	1,036,200	1,009,111	1,009,111	1,047,000	1,051,861
Capital	520,000	11,453	946,831	8,788,755	18,200,000	18,200,000	5,170,000	22,095,000
Debt Service	112,641	110,257	257,791	401,600	2,166,600	2,166,600	2,166,600	2,166,600
Transfer Out	—	—	1,350	—	—	—	—	—
Total Uses	1,039,744	808,182	2,721,349	10,416,635	22,218,156	22,225,756	8,920,412	26,142,435
Percent Change		-22.27 %	236.72 %	282.77 %	113.29 %	0.03 %	-59.86 %	193.06 %
Employees FTE	1.300	4.000	5.050	6.400	6.850	6.850	6.850	6.850
Percent Change FTE		207.69 %	26.25 %	26.73 %	7.03 %	0.00 %	0.00 %	0.00 %

Department Public Works
Fund Stormwater Drainage
Account 42.XXXX - Source (Revenues) and Uses (Expenditures)

Division Field Maintenance, Administration and Special Projects

Account 42.1606, 42.1607 and 42.1608

Schedule of Debt Service Requirements

Year	Consolidated Stormwater Debt Service Schedule			2021 Stormwater Revenue Bonds (7/15/2021)				2022 Stormwater Loan Colorado Water Resources and Power Development Authority (10/12/2022)			
	Grand Total	Principal	Interest	Total	Rate	Principal	Interest	Total	Rate	Principal	Interest
2024	2,166,041	1,315,957	850,084	544,500	4.00	250,000	294,500	1,621,541	2.25	1,065,957	555,584
2025	2,166,041	1,350,076	815,965	544,500	4.00	260,000	284,500	1,621,541	2.25	1,090,076	531,465
2026	2,165,642	1,384,741	780,901	544,100	4.00	270,000	274,100	1,621,542	2.25	1,114,741	506,801
2027	2,169,842	1,424,964	744,878	548,300	4.00	285,000	263,300	1,621,542	2.25	1,139,964	481,578
2028	2,168,441	1,460,757	707,684	546,900	4.00	295,000	251,900	1,621,541	2.25	1,165,757	455,784
2029	2,166,641	1,497,134	669,507	545,100	4.00	305,000	240,100	1,621,541	2.25	1,192,134	429,407
2030	2,169,441	1,539,108	630,333	547,900	4.00	320,000	227,900	1,621,541	2.25	1,219,108	402,433
2031	2,166,641	1,576,692	589,949	545,100	4.00	330,000	215,100	1,621,541	2.25	1,246,692	374,849
2032	2,168,442	1,619,901	548,541	546,900	4.00	345,000	201,900	1,621,542	2.25	1,274,901	346,641
2033	2,169,641	1,663,747	505,894	548,100	4.00	360,000	188,100	1,621,541	2.25	1,303,747	317,794
2034	2,165,242	1,703,247	461,995	543,700	4.00	370,000	173,700	1,621,542	2.25	1,333,247	288,295
2035	2,165,441	1,748,413	417,028	543,900	4.00	385,000	158,900	1,621,541	2.25	1,363,413	258,128
2036	2,165,042	1,794,263	370,779	543,500	4.00	400,000	143,500	1,621,542	2.25	1,394,263	227,279
2037	2,169,041	1,845,810	323,231	547,500	3.00	420,000	127,500	1,621,541	2.25	1,425,810	195,731
2038	2,166,441	1,888,071	278,370	544,900	3.00	430,000	114,900	1,621,541	2.25	1,458,071	163,470
2039	2,168,541	1,936,062	232,479	547,000	3.00	445,000	102,000	1,621,541	2.25	1,491,062	130,479
2040	2,165,191	1,979,800	185,391	543,650	3.00	455,000	88,650	1,621,541	2.25	1,524,800	96,741
2041	2,166,541	2,029,301	137,240	545,000	3.00	470,000	75,000	1,621,541	2.25	1,559,301	62,240
2042	2,167,445	2,079,584	87,861	545,900	3.00	485,000	60,900	1,621,545	2.25	1,594,584	26,961
2043	546,350	500,000	46,350	546,350	3.00	500,000	46,350	—	—	—	—
2044	546,350	515,000	31,350	546,350	3.00	515,000	31,350	—	—	—	—
2045	545,900	530,000	15,900	545,900	3.00	530,000	15,900	—	—	—	—
	<u>42,814,338</u>	<u>33,382,628</u>	<u>9,431,710</u>	<u>12,005,050</u>		<u>8,425,000</u>	<u>3,580,050</u>	<u>30,809,288</u>		<u>24,957,628</u>	<u>5,851,660</u>

Department Public Works
Fund Stormwater Drainage
Account 42.XXXX - Source (Revenues) and Uses (Expenditures)

Revenue Bonds

The City also issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service.

Storm Water Enterprise Revenue Bonds, Series 2021, original principal amount of \$8,665,000 (par value), dated July 15, 2021 consisting of serial bonds due annually from December 1, 2023 through December 1, 2045. Interest is payable semi-annually at rates ranging from 4.00% to 3.00% on the outstanding bonds. The bonds were sold at a premium (\$1,320,718) and were issued to finance miscellaneous storm drainage system improvement projects.

Colorado Water Resources and Power Development Authority, Stormwater utility enterprise loan to fund improvements to the stormwater system. The original loan amount of \$26,000,000, dated October 12, 2022 with an interest rate of 2.250% and the last payment is scheduled on 11/01/2042.

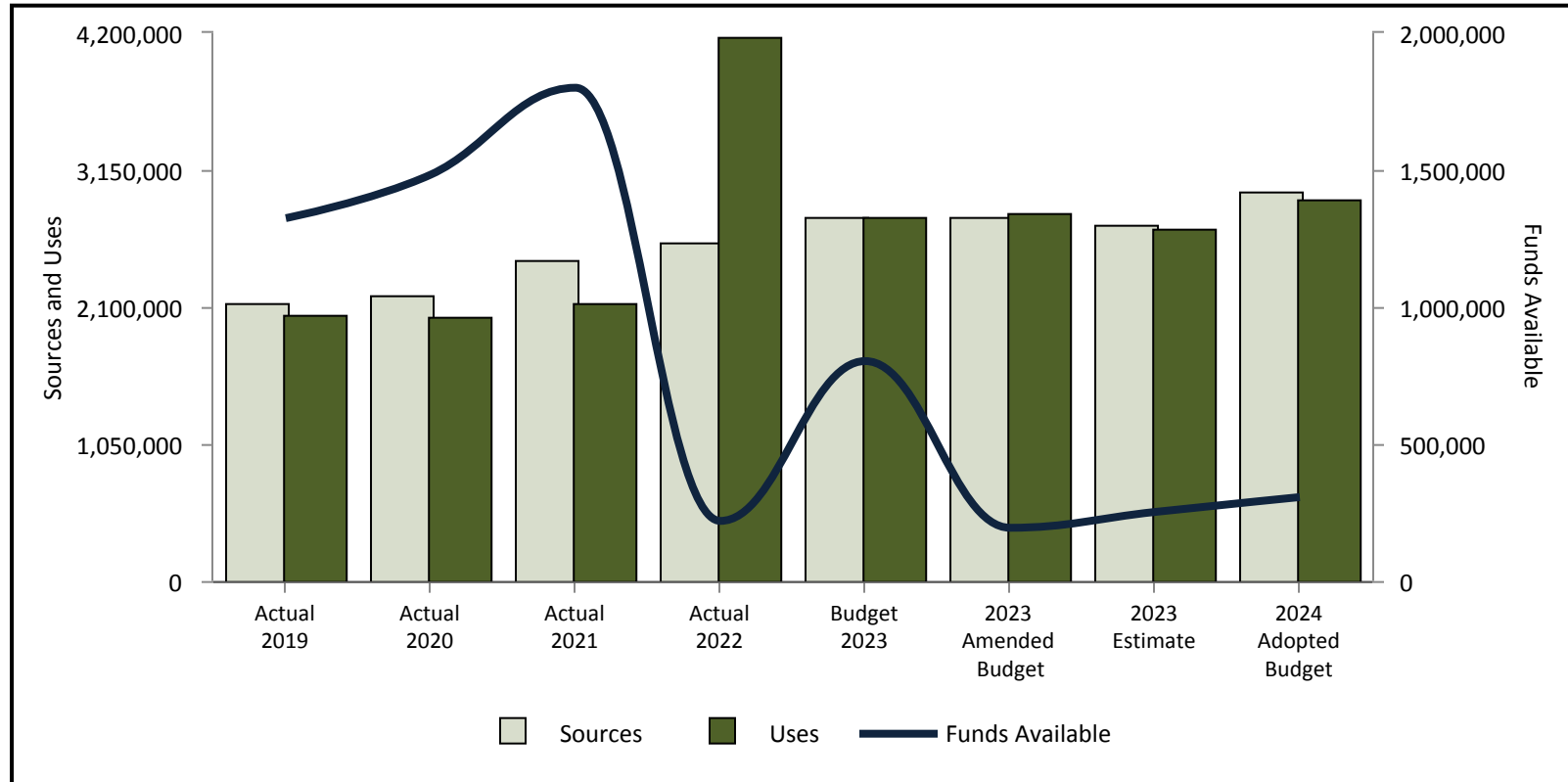
Department Parks, Recreation, Library and Golf

Fund Golf Course

Account 43.XXXX - Source (Revenues) and Uses (Expenditures)

GOLF COURSE FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Parks, Recreation, Library and Golf

Fund Golf Course

Account 43.XXXX - Source (Revenues) and Uses (Expenditures)

GOLF COURSE FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	\$ 1,233,597	\$ 1,324,240	\$ 1,482,889	\$ 1,800,048	\$ 807,658	\$ 219,404	\$ 219,404	\$ 252,099
Sources of Funds								
Operating Revenues								
Charges for Services	2,072,640	2,130,857	2,442,782	2,596,268	2,768,996	2,768,996	2,719,246	2,965,690
Interest and other	62,018	58,024	10,017	(6,651)	20,300	20,300	14,500	20,500
Total Operating Revenue	2,134,658	2,188,881	2,452,799	2,589,617	2,789,296	2,789,296	2,733,746	2,986,190
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	2,134,658	2,188,881	2,452,799	2,589,617	2,789,296	2,789,296	2,733,746	2,986,190
Uses of Funds								
Operating Expenses	1,665,522	1,594,635	1,634,749	1,923,927	2,189,875	2,209,875	2,154,310	2,303,333
Operating Costs	1,665,522	1,594,635	1,634,749	1,923,927	2,189,875	2,209,875	2,154,310	2,303,333
Total Operating Expenses								
Debt Service-Principal	95,000	100,000	105,000	110,000	110,000	110,000	115,000	120,000
Debt Service-Interest	119,833	108,683	104,623	99,856	100,291	100,291	95,066	89,316
Capital Acquisitions	163,661	226,914	288,568	2,036,479	394,175	394,175	336,675	419,291
Total Expenses	2,044,015	2,030,232	2,132,940	4,170,261	2,794,341	2,814,341	2,701,051	2,931,940
Other Financing Uses	—	—	2,700	—	—	—	—	—
Total Uses of Funds	2,044,015	2,030,232	2,135,640	4,170,261	2,794,341	2,814,341	2,701,051	2,931,940
Net Sources(Uses) of Funds	90,643	158,649	317,159	(1,580,644)	(5,045)	(25,045)	32,695	54,250
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	\$ 1,324,240	\$ 1,482,889	\$ 1,800,048	\$ 219,404	\$ 802,613	\$ 194,359	\$ 252,099	\$ 306,348
Change		11.98%	21.39%	(87.81)%	265.82%	(75.78)%	29.71%	21.52%

Department Parks, Recreation, Library and Golf

Fund Golf Course

Account 43.XXXX - Source (Revenues) and Uses (Expenditures)



PARKS RECREATION LIBRARY & GOLF

MISSION | *Bringing People Together to Play, Learn and Live Well.*

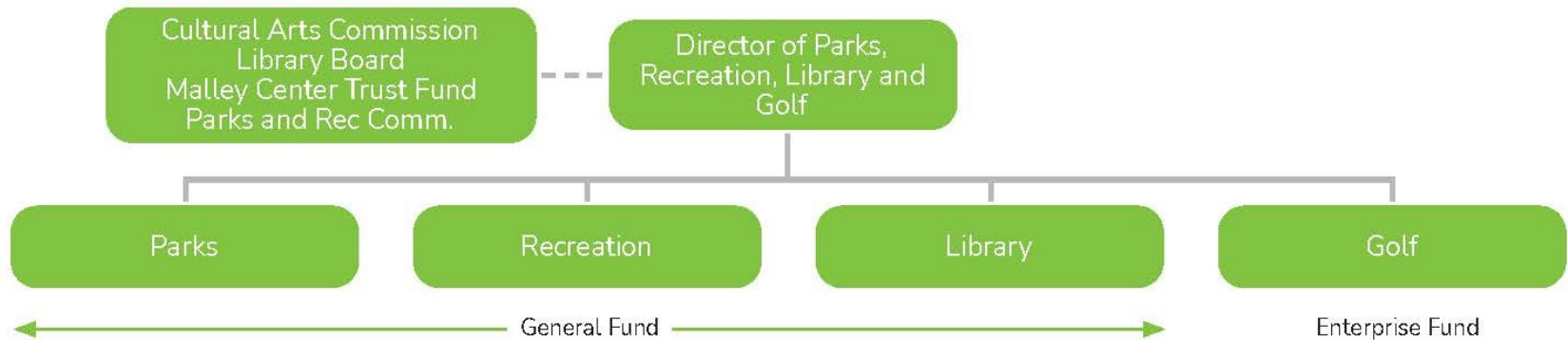
DESCRIPTION

The Parks, Recreation and Library Services Department provides support for key community goals:

- Safe, Fun, Active and Engaged Community
- Strong Infrastructure and Community Parks

Facilities include the Englewood Recreation Center, Malley Senior Recreation Center, Pirates Cove Family Aquatics Center, Englewood Public Library, Broken Tee Golf Course and a variety of parks and open spaces throughout the community.

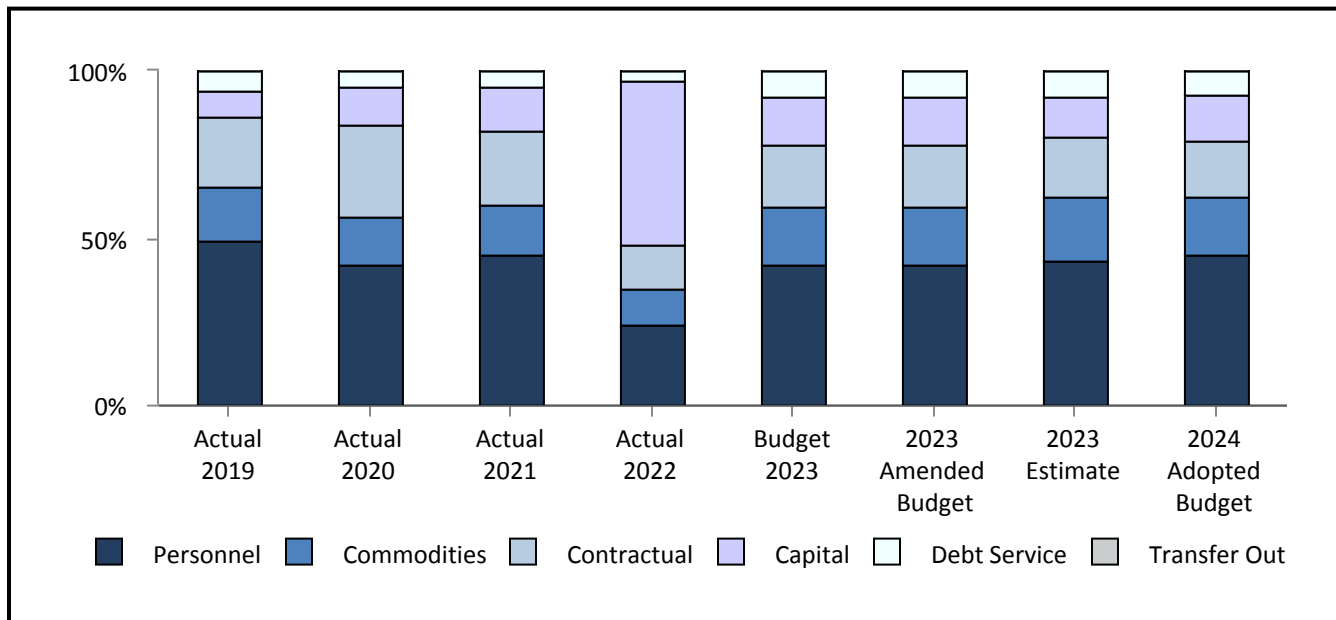
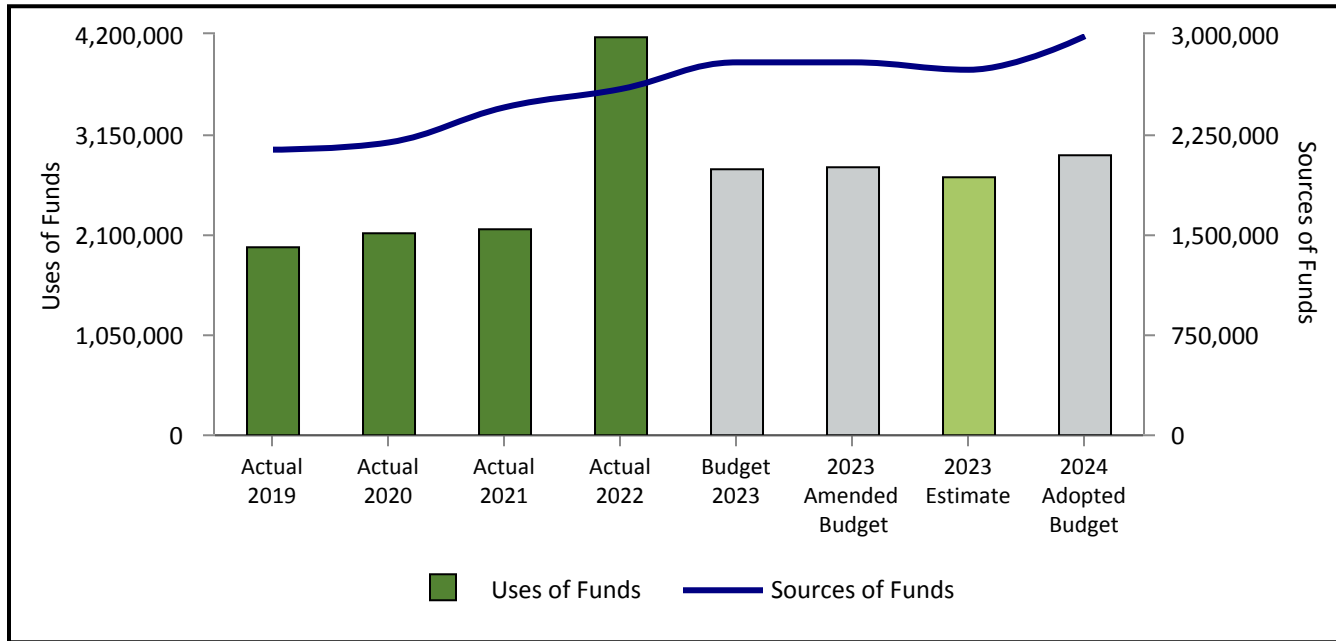
The department works closely with the Communications Department for marketing and special events support. Special programs and events include the Belleview Park Farm and Train, KidStage, Halloween Carnival, Holiday Bazaar, Holiday Express Winter Festival, 4th of July, SunSET Concert Series, Englewood Block Party and a variety of special programs at each of the facilities.



Department Parks, Recreation, Library and Golf

Fund Golf Course

Account 43.XXXX - Source (Revenues) and Uses (Expenditures)



Department Parks, Recreation, Library and Golf

Fund Golf Course

Account 43.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	2,072,640	2,130,857	2,442,782	2,596,268	2,768,996	2,768,996	2,719,246	2,965,690
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	40,005	37,418	(10,073)	(30,061)	5,300	5,300	12,500	8,500
Other Income	22,013	20,607	20,090	23,410	15,000	15,000	2,000	12,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	2,134,658	2,188,882	2,452,799	2,589,617	2,789,296	2,789,296	2,733,746	2,986,190
Percent Change		2.54 %	12.06 %	5.58 %	7.71 %	0.00 %	(1.99)%	9.23 %
Uses of Funds								
Personnel	962,566	886,718	975,803	1,035,836	1,163,532	1,183,532	1,167,165	1,274,252
Commodities	313,741	304,806	322,786	457,730	479,276	479,276	513,426	510,900
Contractual	404,364	589,821	469,339	530,320	538,324	538,324	473,719	509,439
Capital	163,661	226,914	288,568	2,036,479	394,175	394,175	336,675	419,291
Debt Service	119,833	116,632	112,969	108,599	219,034	219,034	210,066	218,059
Transfer Out	—	—	2,700	—	—	—	—	—
Total Uses	1,964,165	2,124,891	2,172,164	4,168,964	2,794,341	2,814,341	2,701,051	2,931,941
Percent Change		8.18 %	2.22 %	91.93 %	(32.97)%	0.72 %	(4.03)%	8.55 %
Employees	20.700	20.700	7.250	7.250	7.000	7.000	7.000	7.000
Percent Change FTE		0.00%	-64.98%	0.00%	-3.45%	0.00%	0.00%	0.00%

Department Parks, Recreation, Library and Golf
Fund Golf Course
Account 43.XXXX - Source (Revenues) and Uses (Expenditures)

Schedule of Debt Service Requirements

Golf Course Revenue Refunding Bonds - 2013

Period	Year	Total	Rate	Principal	Interest
1	2024	209,316	5.25	120,000	89,316
2	2025	208,017	5.50	125,000	83,017
3	2026	201,142	5.63	125,000	76,142
4	2027	214,110	5.75	145,000	69,110
5	2028	215,773	5.75	155,000	60,773
6	2029	206,860	5.80	155,000	51,860
7	2030	207,870	5.80	165,000	42,870
8	2031	208,300	6.00	175,000	33,300
9	2032	207,800	6.00	185,000	22,800
10	2033	206,700	6.00	195,000	11,700
Totals		<u>2,085,888</u>		<u>1,545,000</u>	<u>540,888</u>

Revenue Bonds

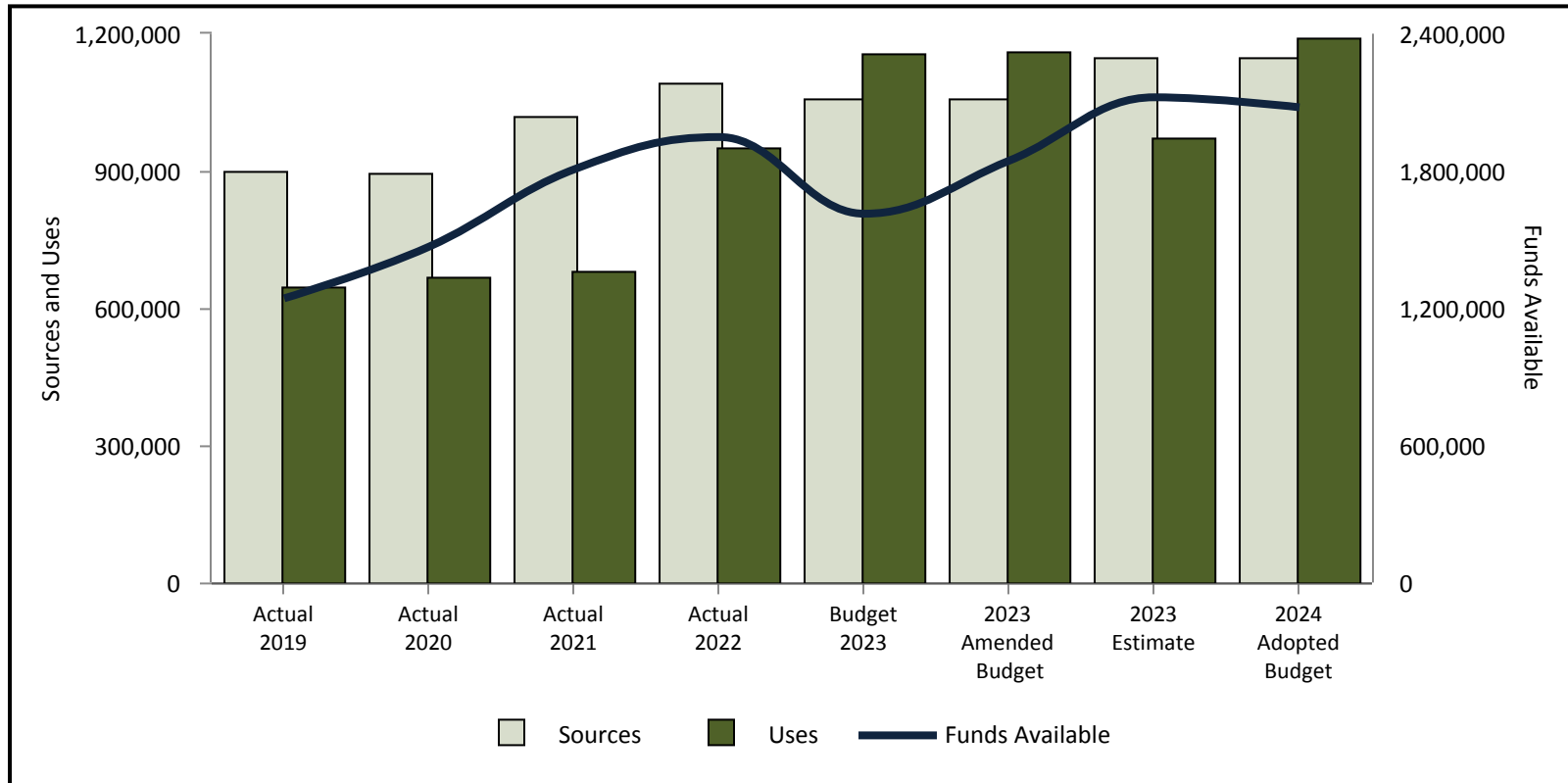
The City also issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service.

Golf Course Revenue Refunding Bonds, Series 2013, original principal amount of \$2,530,000, dated September 19, 2013, consisting of serial bonds in the original amount of \$1,335,000 due annually in varying amounts through December 1, 2026, and term bonds in the original amount of \$300,000 due on December 1, 2028 and term bonds in the original amount of \$320,000 due on December 1, 2030 and term bonds in the original amount of \$555,000 due on December 1, 2033. Interest is payable semiannually at rates ranging from 2.00% to 5.625%. Bonds maturing on or after December 1, 2023 are callable at par in any order of maturity on December 1, 2013. The bonds are non-rated. The original 2003 bonds that were refunded by this issue were utilized for the construction of the golf course improvements.

Department Public Works
Fund Concrete Utility
Account 44.XXXX - Source (Revenues) and Uses (Expenditures)

CONCRETE UTILITY FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Public Works
Fund Concrete Utility
Account 44.XXXX - Source (Revenues) and Uses (Expenditures)

CONCRETE UTILITY FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	990,886	1,242,839	1,468,994	1,806,950	1,713,281	1,948,077	1,948,077	2,121,959
Sources of Funds								
Operating Revenues								
Charges for Services	865,084	867,505	1,029,627	1,122,442	1,029,000	1,029,000	1,120,000	1,120,000
Interest and other	34,818	26,374	(8,934)	(30,905)	28,600	28,600	28,000	28,600
Total Operating Revenues	899,902	893,879	1,020,693	1,091,537	1,057,600	1,057,600	1,148,000	1,148,600
Other financing sources	—	—	—	—	—	—	—	—
Total Sources of Funds	899,902	893,879	1,020,693	1,091,537	1,057,600	1,057,600	1,148,000	1,148,600
Uses of Funds								
Operating Expenses	317,986	189,077	76,163	147,760	215,487	217,987	206,565	260,850
Operating Costs	317,986	189,077	76,163	147,760	215,487	217,987	206,565	260,850
Total Operating Expenses	329,963	478,647	606,574	802,650	942,553	942,553	767,553	931,699
Capital outlay	647,949	667,724	682,737	950,411	1,158,040	1,160,540	974,118	1,192,549
Total Uses of Funds	647,949	667,724	682,737	950,411	1,158,040	1,160,540	974,118	1,192,549
Net Sources(Uses) of Funds	251,953	226,155	337,956	141,126	(100,440)	(102,940)	173,882	(43,949)
Ending Funds Available	1,242,839	1,468,994	1,806,950	1,948,077	1,612,841	1,845,137	2,121,959	2,078,010
Funds Available Percentage Change		18.2 %	23.0 %	7.8 %	(17.2)%	14.4 %	15.0 %	(2.1)%



PUBLIC WORKS

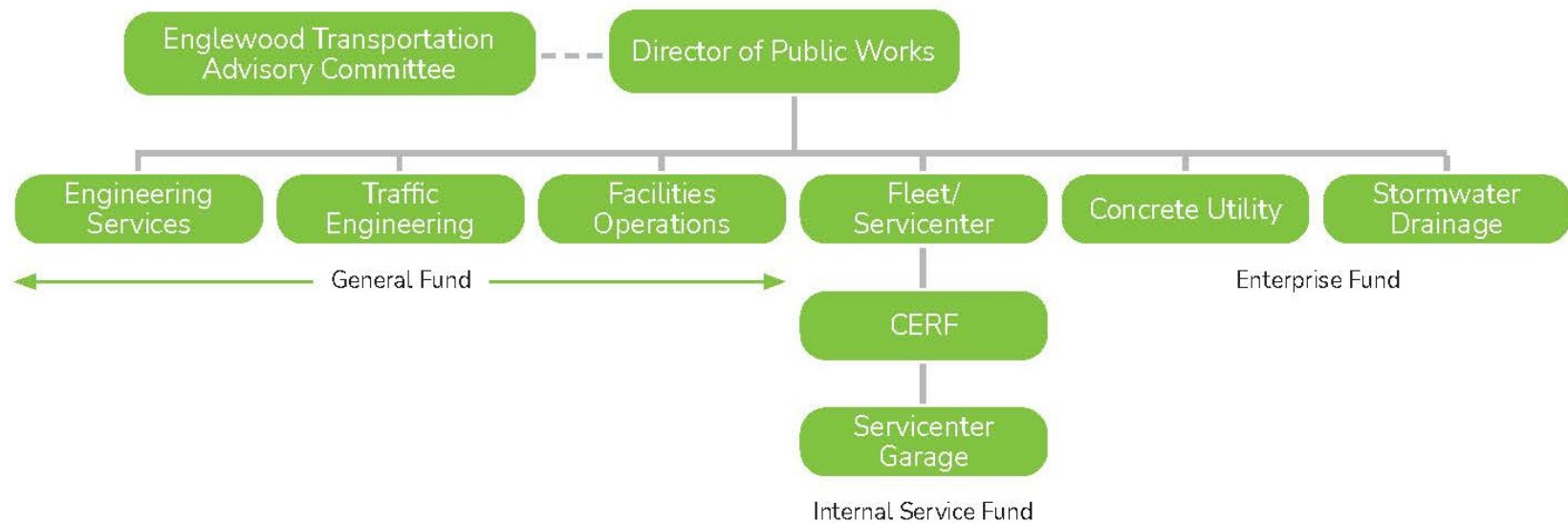
MISSION

To promote and ensure a high quality of life, economic vitality, and a uniquely desirable community identity by proactively collaborating with our citizens and businesses, developing a safe environment, creating opportunity; through the provision of reliable, affordable and flexible services involving the design, enhancement, maintenance and operation of the city's infrastructure

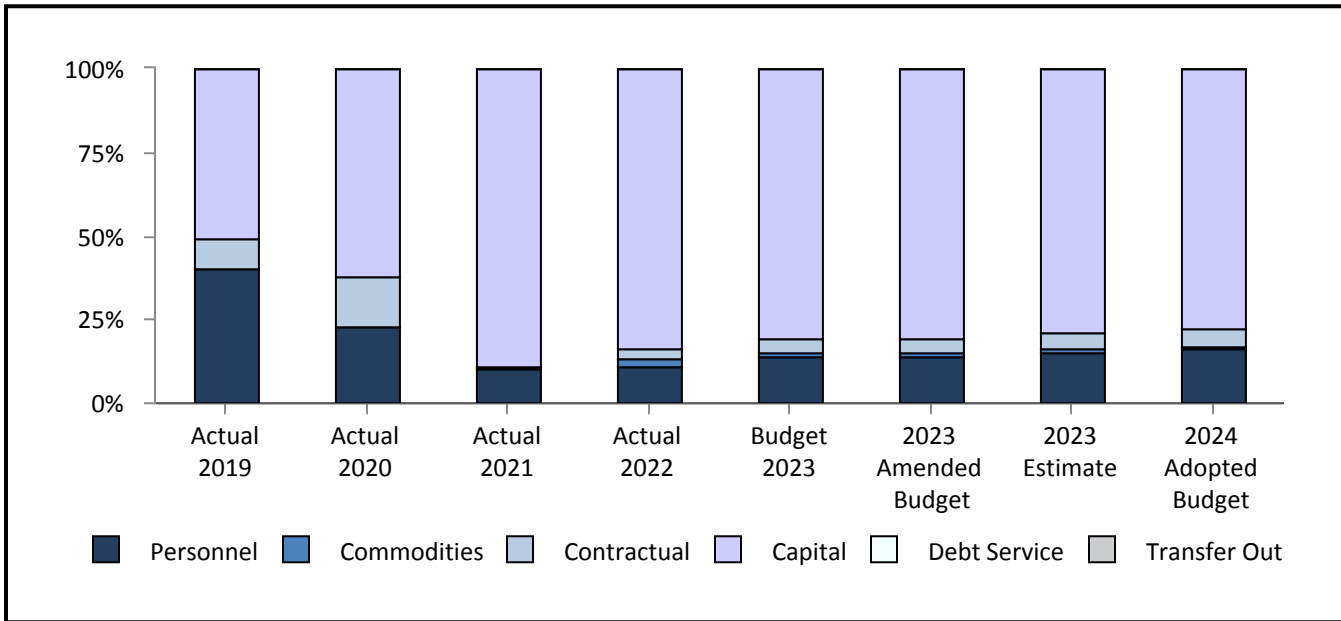
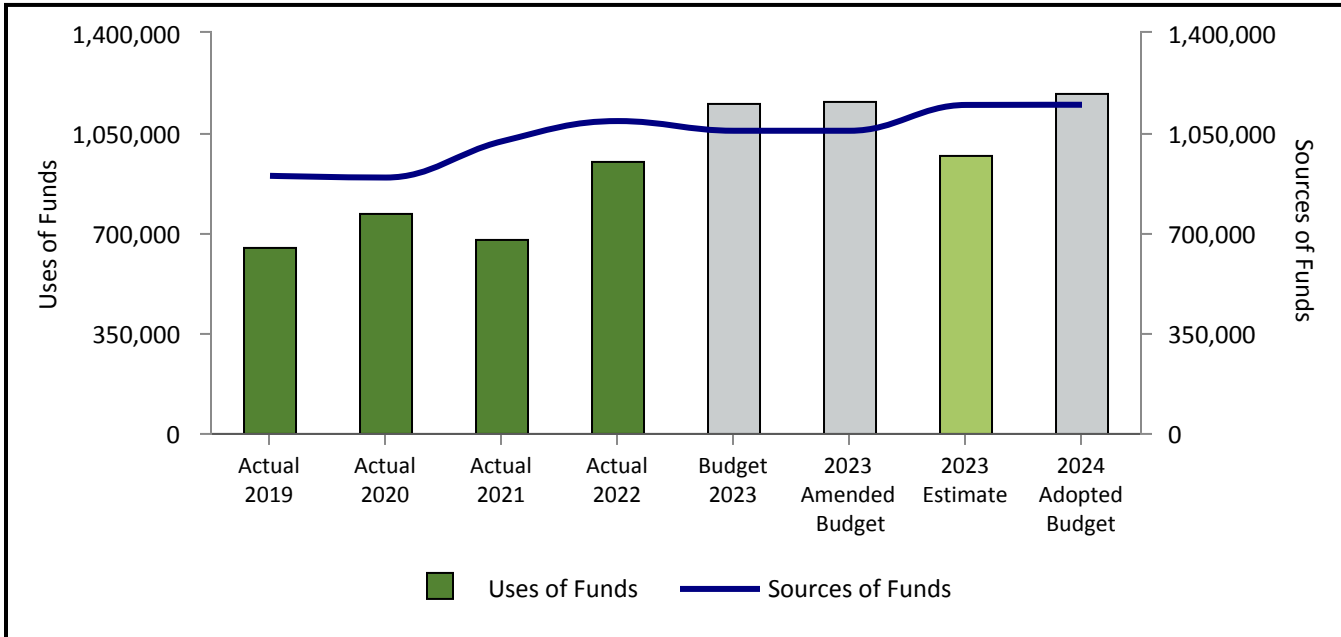
DESCRIPTION

The Department of Public Works constructs, repairs, and maintains the infrastructure of the city, including streets, alleys, storm water drainage, traffic systems, traffic markings and signs, central garage facilities, vehicles and building facilities.

Public Works also provides engineering expertise for public improvement projects and engineering assistance to other departments.



Department Public Works
Fund Concrete Utility
Account 44.XXXX - Source (Revenues) and Uses (Expenditures)



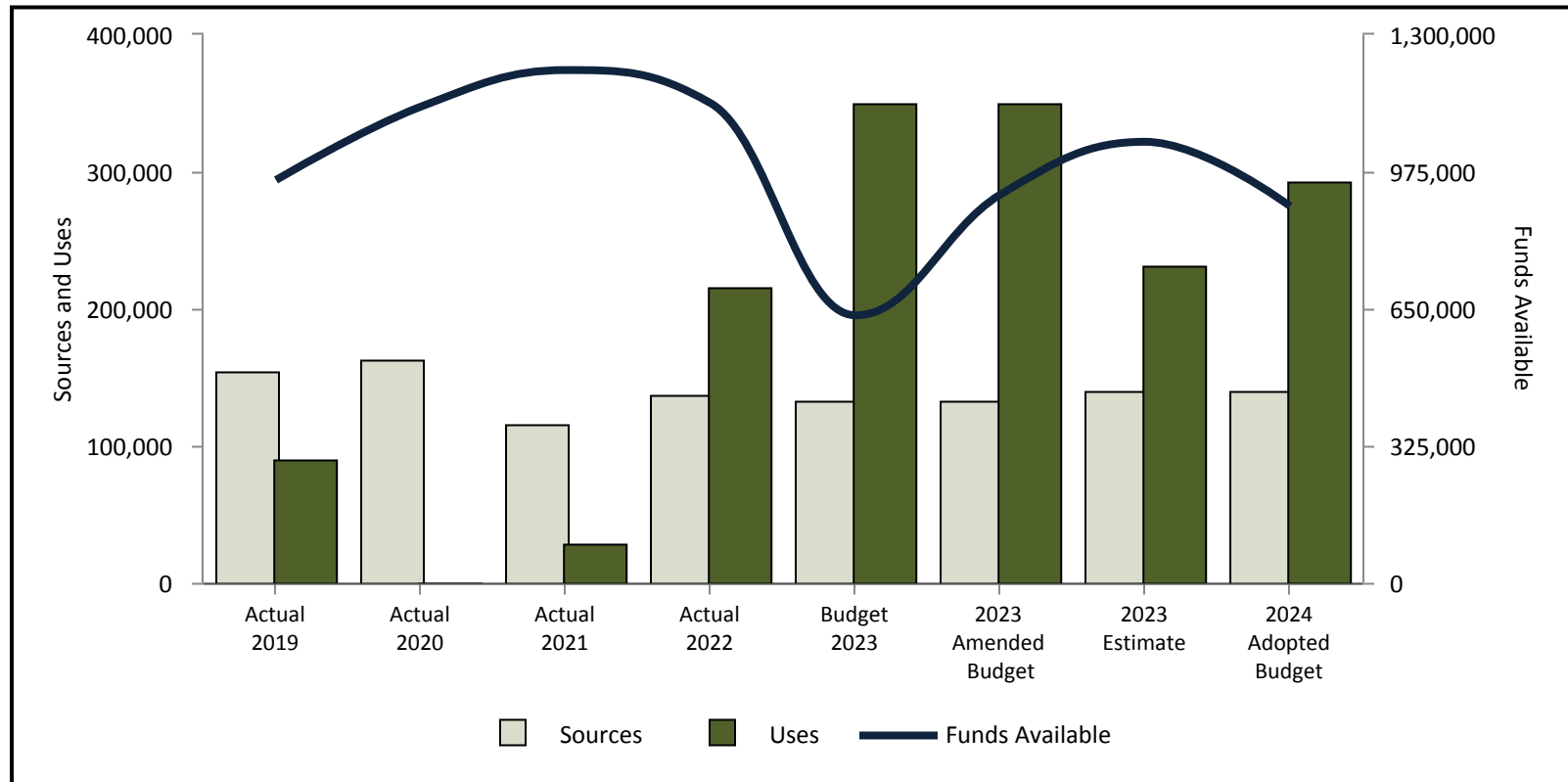
Department Community Development

Fund Housing Rehabilitation

Account 45.XXXX and 46.XXXX - Source (Revenues) and Uses (Expenditures)

HOUSING REHABILITATION FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Community Development

Fund Housing Rehabilitation

Account 45.XXXX and 46.XXXX - Source (Revenues) and Uses (Expenditures)

HOUSING REHABILITATION FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	891,576	955,252	1,129,370	1,216,127	851,377	1,137,676	1,137,676	1,046,051
Sources of Funds								
Operating Revenues								
Program revenues	54,419	34,799	11,885	(10,034)	13,200	13,200	20,275	20,275
Grant income	99,291	126,665	94,420	144,683	115,000	115,000	115,000	115,000
Other	613	2,103	8,747	3,190	5,050	5,050	5,000	5,050
Total Operating Revenues	154,323	163,567	115,052	137,839	133,250	133,250	140,275	140,325
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	154,323	163,567	115,052	137,839	133,250	133,250	140,275	140,325
Uses of Funds								
Operating Expenses								
Program expenses	90,647	(10,552)	28,295	216,290	350,150	350,150	231,900	293,000
Interest expense	—	—	—	—	—	—	—	—
Total Operating Expenses	90,647	(10,552)	28,295	216,290	350,150	350,150	231,900	293,000
Capital outlay	—	—	—	—	—	—	—	—
Transfers Out	—	—	—	—	—	—	—	—
Total Uses of Funds	90,647	(10,552)	28,295	216,290	350,150	350,150	231,900	293,000
Net Sources (Uses) of Funds	63,676	174,119	86,757	(78,451)	(216,900)	(216,900)	(91,625)	(152,675)
Ending Funds Available	955,252	1,129,370	1,216,127	1,137,676	634,477	920,776	1,046,051	893,376
Funds Available Percentage Change	0.00%	18.23 %	7.68%	-6.45%	-44.23%	45.12%	13.61 %	-14.60%

In 2018, the City paid off the balances due to Vectra and US Bank. The balance of these notes as of December 31, 2018 for Vectra and US Bank is \$0 and \$0, respectively. The debt servicing of existing loans is processed through the Housing Rehabilitation Fund as managed by the Community Development Department.

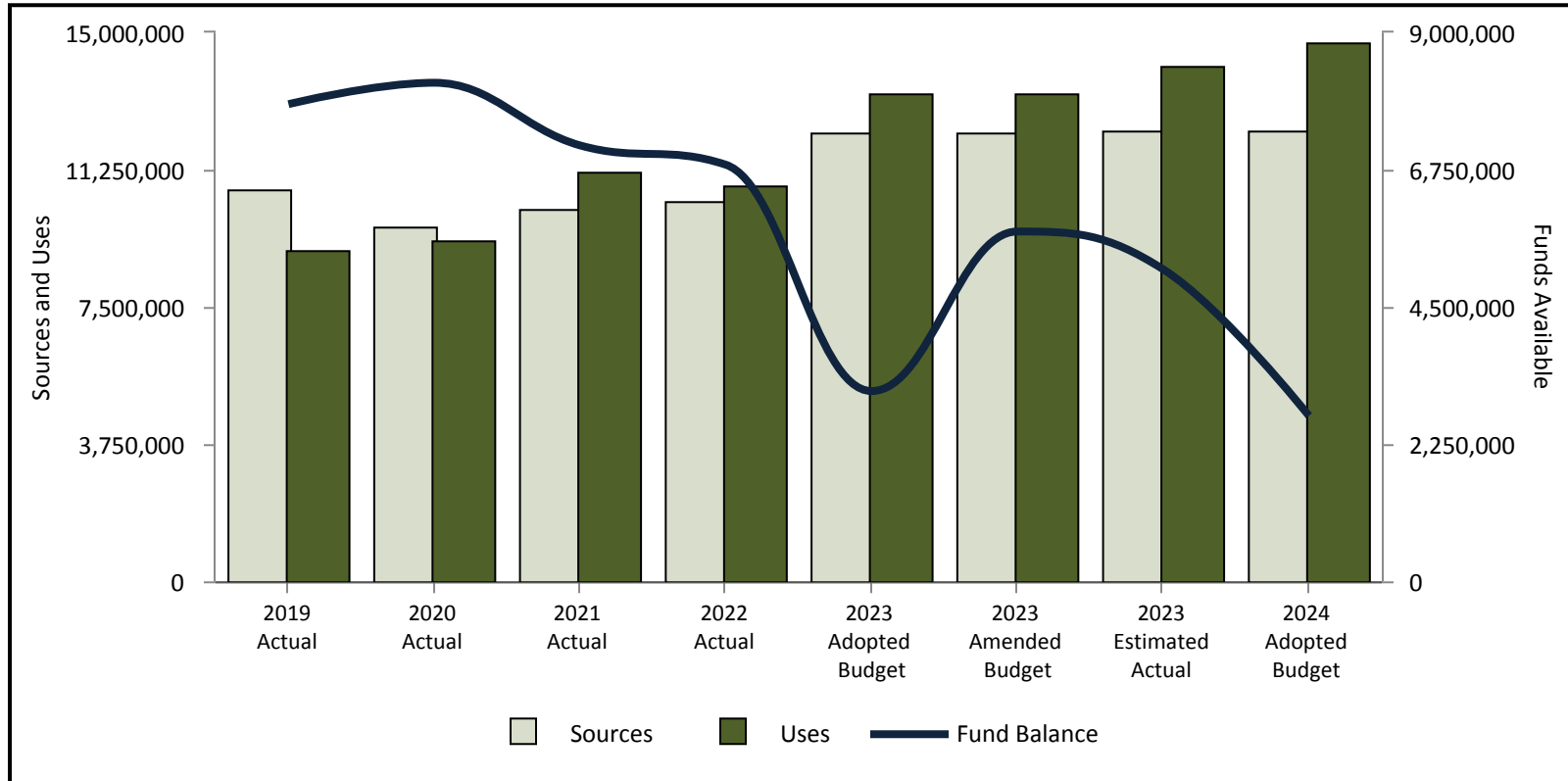


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Internal Service Funds

Central Services Fund, Servicenter Fund, Capital Equipment Replacement Fund,
Risk Management Fund, and Employee Benefits Fund

Combined Statement of Fund Sources, Uses and Changes in Fund Balance



Internal Service Funds

Central Services Fund, Servicenter Fund, Capital Equipment Replacement Fund,
Risk Management Fund, and Employee Benefits Fund

Combined Statement of Fund Sources, Uses and Changes in Fund Balance

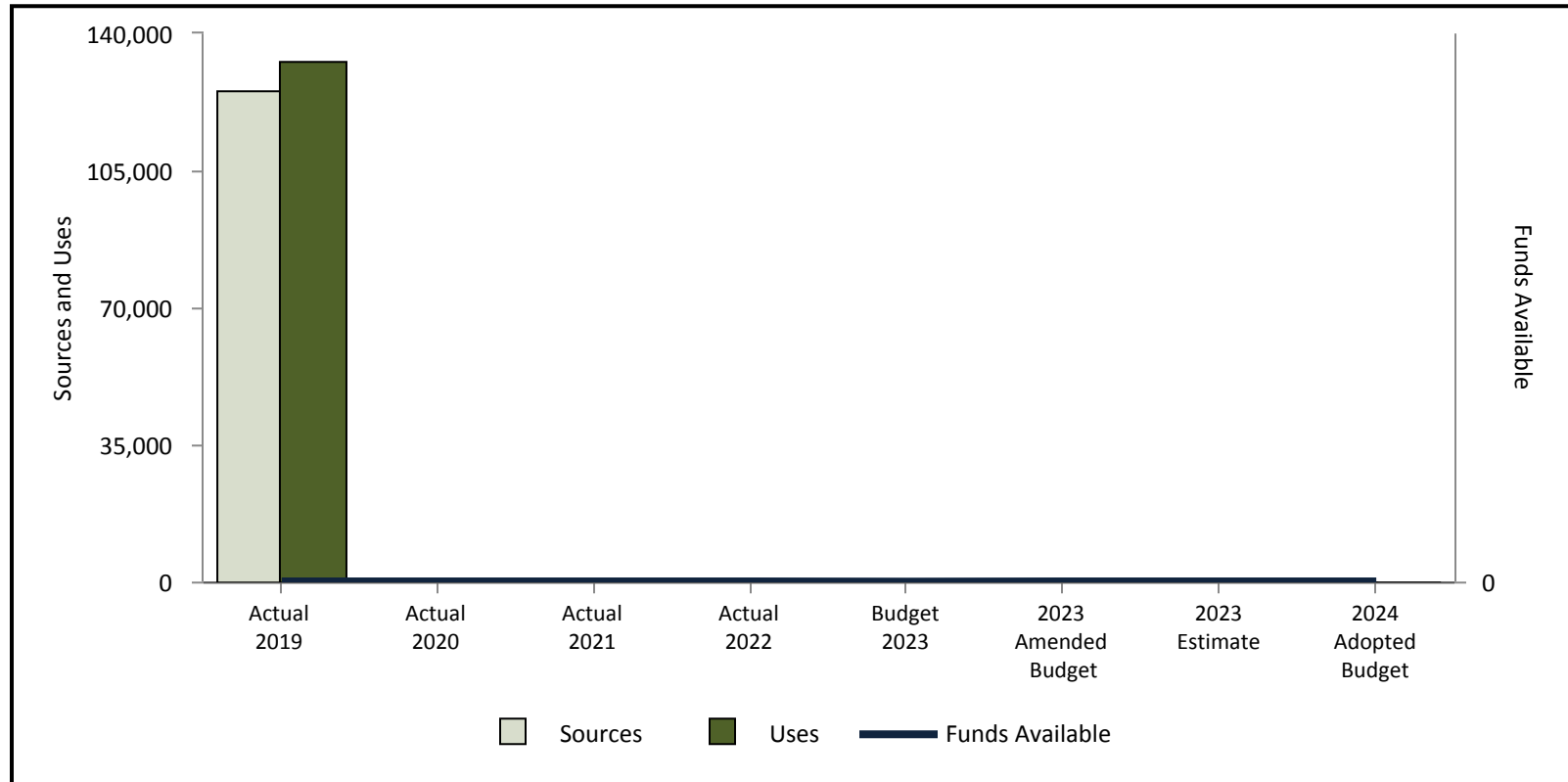
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actual	2024 Adopted Budget
<i>Beginning Funds Available</i>	\$ 6,190,184	\$ 7,825,991	\$ 8,177,508	\$ 7,250,113	\$ 4,199,903	\$ 6,833,095	\$ 6,833,095	\$ 5,118,379
<i>Sources of Funds</i>								
Total Revenue	10,715,708	9,680,078	10,069,108	10,389,460	12,241,491	12,241,491	12,347,957	12,339,305
Other Financing Sources	—	—	100,000	—	—	—	—	—
<i>Total Sources of Funds</i>	10,715,708	9,680,078	10,169,108	10,389,460	12,241,491	12,241,491	12,347,957	12,339,305
<i>Uses of Funds</i>								
Total Expenditures	9,079,901	9,328,561	11,093,803	10,806,478	13,320,226	13,336,626	14,062,673	14,741,738
Other Financing Uses	—	—	102,700	—	—	—	—	—
<i>Total Uses of Funds</i>	9,079,901	9,328,561	11,196,503	10,806,478	13,320,226	13,336,626	14,062,673	14,741,738
<i>Net Sources (Uses) of Funds</i>	1,635,807	351,517	(1,027,395)	(417,018)	(1,078,735)	(1,095,135)	(1,714,716)	(2,402,433)
<i>Ending Funds Available</i>	\$ 7,825,991	\$ 8,177,508	\$ 7,150,113	\$ 6,833,095	\$ 3,121,168	\$ 5,737,960	\$ 5,118,379	\$ 2,715,947
Funds Available Percentage Change		4.49 %	(12.56)%	(4.43)%	(54.32)%	83.84 %	(10.80)%	(46.94)%

Department Information Technology

Fund Central Services

Account 60.XXXX - Source (Revenues) and Uses (Expenditures)

CENTRAL SERVICES FUND Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Information Technology
Fund Central Services
Account 60.XXXX - Source (Revenues) and Uses (Expenditures)

CENTRAL SERVICES FUND
Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

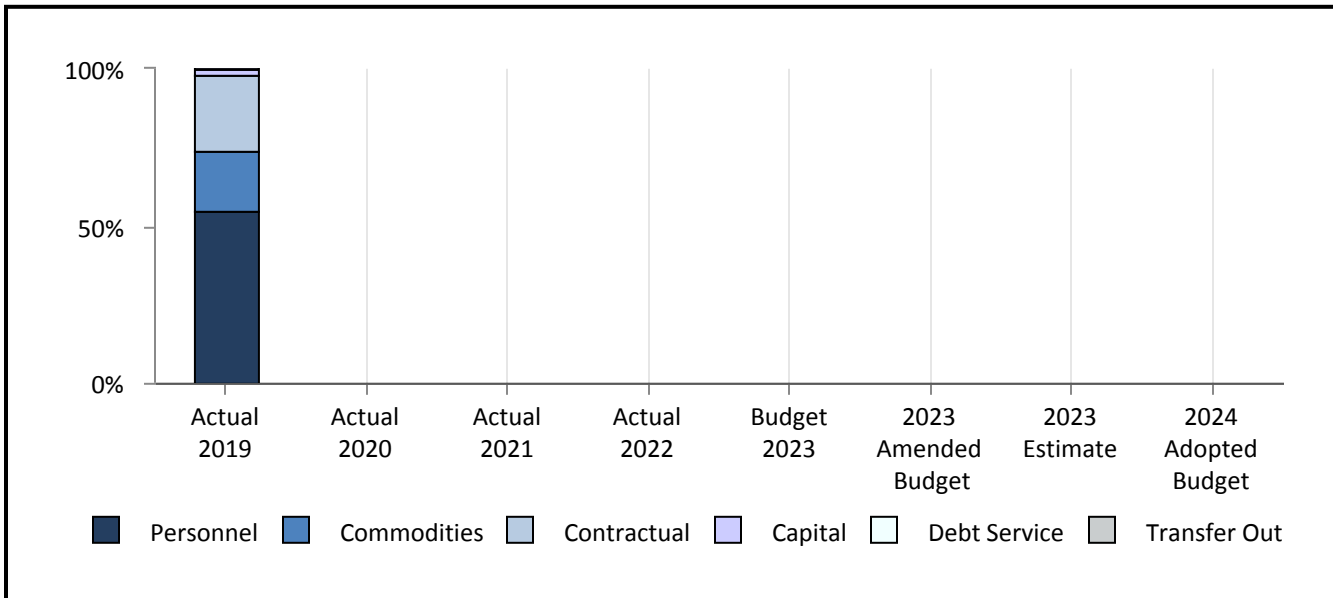
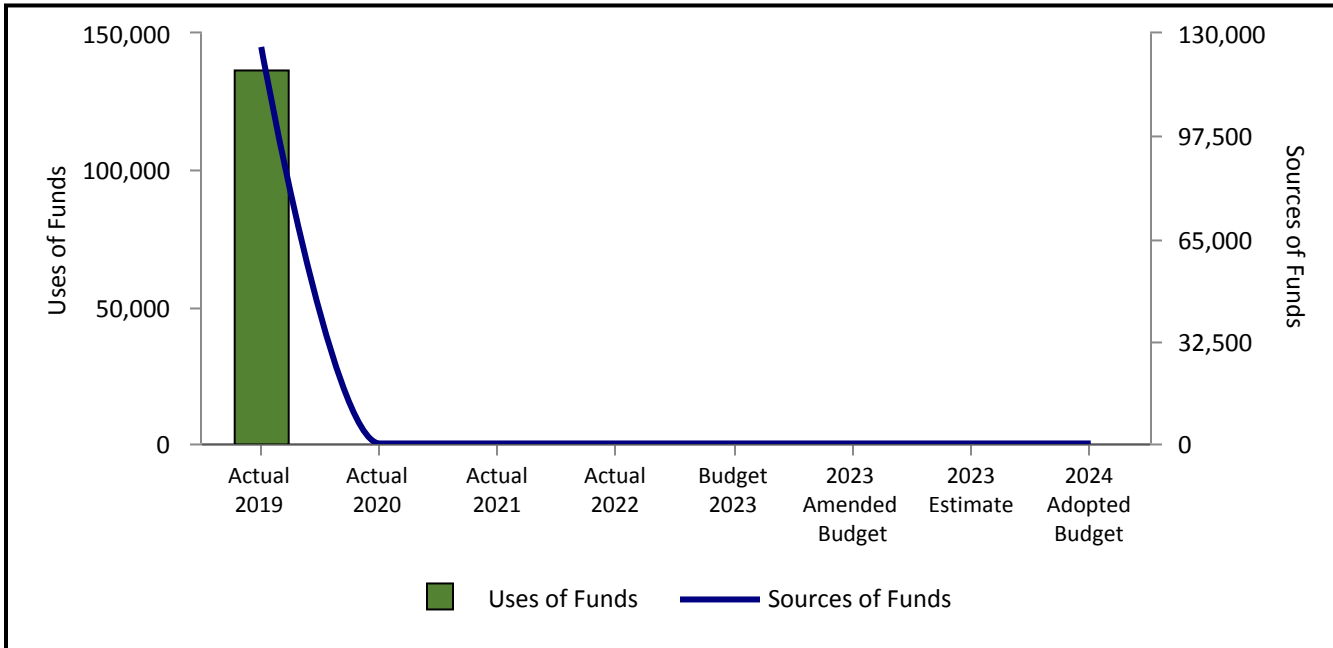
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	7,425	—	—	—	—	—	—	—
Sources of Funds								
Operating Revenues								
Interdepartmental Charges	125,166	—	—	—	—	—	—	—
Interest and Other	560	—	—	—	—	—	—	—
Total Operating Revenues	125,726	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	125,726	—	—	—	—	—	—	—
Uses of Funds								
Operating Expenses								
Operating Costs	130,714	—	—	—	—	—	—	—
Total Operating Expenses	130,714	—	—	—	—	—	—	—
Capital outlay	2,437	—	—	—	—	—	—	—
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	133,151	—	—	—	—	—	—	—
Net Sources(Uses) of Funds	(7,425)	—	—	—	—	—	—	—
Ending Funds Available	—	—	—	—	—	—	—	—
Funds Available Percentage Change		—%	—%	—%	-100.00%	—%	—%	—%

The Central Services Fund was closed at the end of 2019. The USPS mail services are budgeted in the City Clerk's Office and the copier service charges are accounted for in the Information Technology Department budget.

Department Information Technology

Fund Central Services

Account 60.XXXX - Source (Revenues) and Uses (Expenditures)



Department Information Technology

Fund Central Services

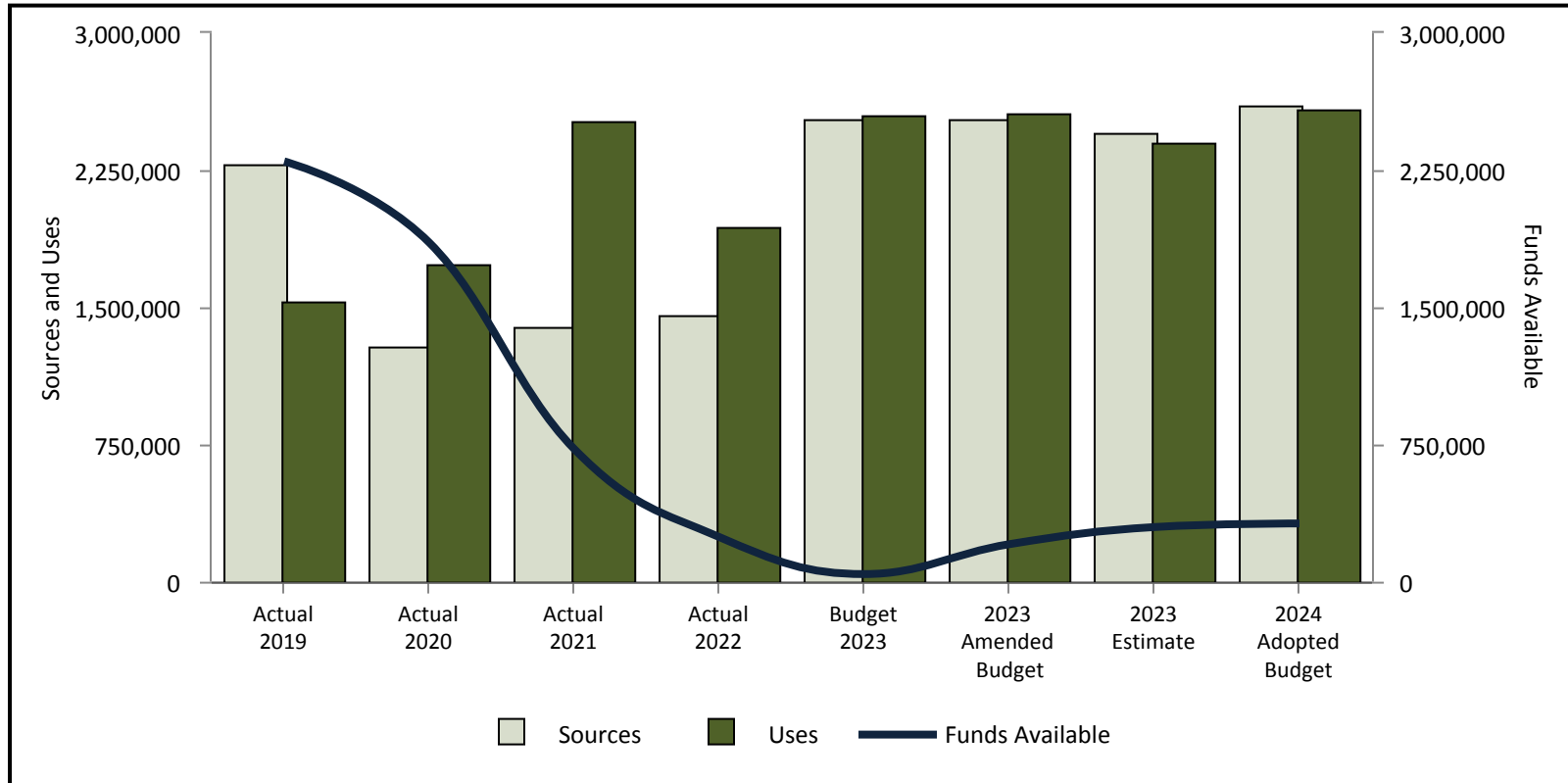
Account 60.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	125,166	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	483	—	—	—	—	—	—	—
Other Income	77	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	125,725	—	—	—	—	—	—	—
Percent Change		-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Uses								
Personnel	75,032	—	—	—	—	—	—	—
Commodities	26,557	—	—	—	—	—	—	—
Contractual	32,506	—	—	—	—	—	—	—
Capital	2,437	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	136,532	—	—	—	—	—	—	—
Percent Change		-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Employees FTE	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Percent Change FTE		-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Department Public Works
Fund Servicenter
Account 61.XXXX - Source (Revenues) and Uses (Expenditures)

SERVICENTER FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Public Works
Fund Servicenter
Account 61.XXXX - Source (Revenues) and Uses (Expenditures)

SERVICENTER FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	1,545,086	2,297,854	1,854,040	725,214	67,505	244,172	244,172	298,748
Sources of Funds								
Operating Revenues								
Vehicle maintenance	1,072,550	450,239	467,380	419,945	1,085,567	1,085,567	1,085,567	1,327,565
Building rentals	480,831	288,021	342,200	442,339	739,429	739,429	739,429	576,598
Direct rentals	502,433	357,836	458,253	531,046	576,147	576,147	527,000	576,147
Intergovernmental	176,281	146,838	110,943	40,103	100,000	100,000	79,000	100,000
Interest and Other	52,481	43,918	13,938	19,620	22,818	22,818	21,999	22,000
Total Operating Revenues	2,284,576	1,286,852	1,392,714	1,453,053	2,523,961	2,523,961	2,452,995	2,602,310
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	2,284,576	1,286,852	1,392,714	1,453,053	2,523,961	2,523,961	2,452,995	2,602,310
Uses of Funds								
Operating Expenses								
Servicenter Garage Costs	1,367,194	1,528,416	1,730,752	1,758,780	2,042,865	2,056,065	1,891,565	2,072,632
Servicenter Admin Costs	154,015	72,641	166,779	166,231	332,577	332,577	332,577	333,177
Total Operating Expenses	1,521,209	1,601,057	1,897,531	1,925,010	2,375,442	2,388,642	2,224,142	2,405,809
Capital Acquisitions	10,598	129,609	621,309	9,086	174,277	174,277	174,277	176,821
Other Financing Uses	—	—	2,700	—	—	—	—	—
Total Uses of Funds	1,531,808	1,730,666	2,521,539	1,934,096	2,549,719	2,562,919	2,398,419	2,582,630
Net Sources (Uses) of Funds	752,768	(443,814)	(1,128,825)	(481,043)	(25,758)	(38,958)	54,576	19,680
Ending Funds Available	2,297,854	1,854,040	725,214	244,172	41,747	205,213	298,748	318,428
Change	0.00 %	(19.31) %	(60.88) %	(66.33) %	(82.90) %	391.57 %	45.58 %	6.59 %



PUBLIC WORKS

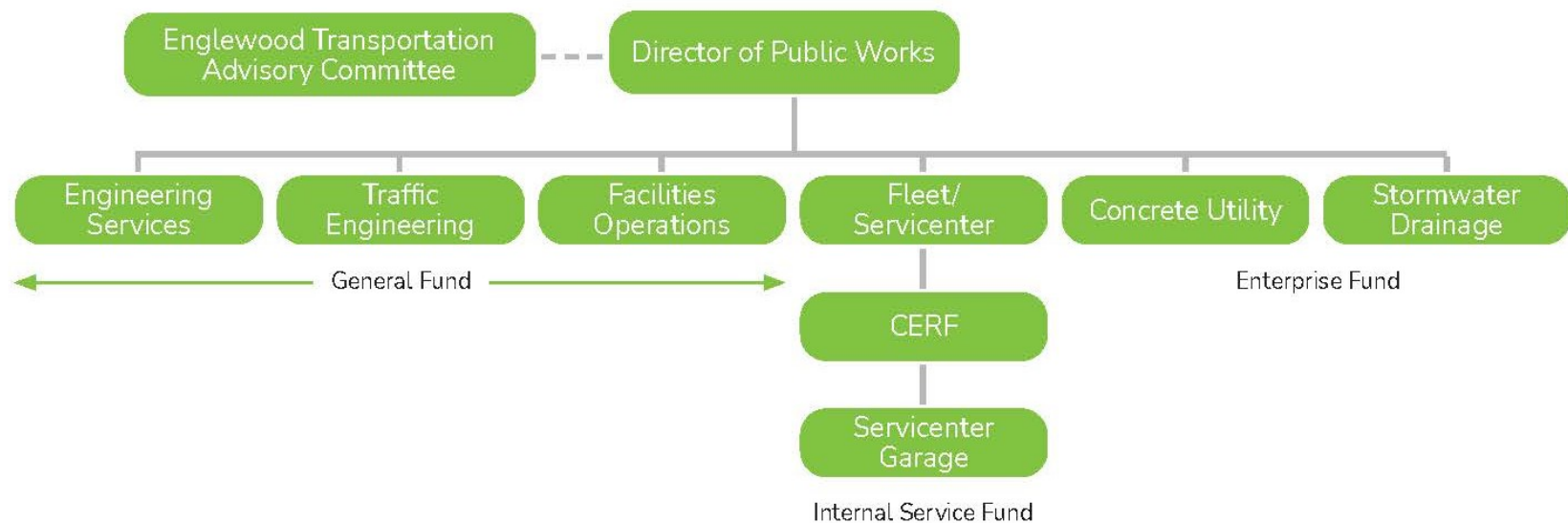
MISSION

To promote and ensure a high quality of life, economic vitality, and a uniquely desirable community identity by proactively collaborating with our citizens and businesses, developing a safe environment, creating opportunity; through the provision of reliable, affordable and flexible services involving the design, enhancement, maintenance and operation of the city's infrastructure

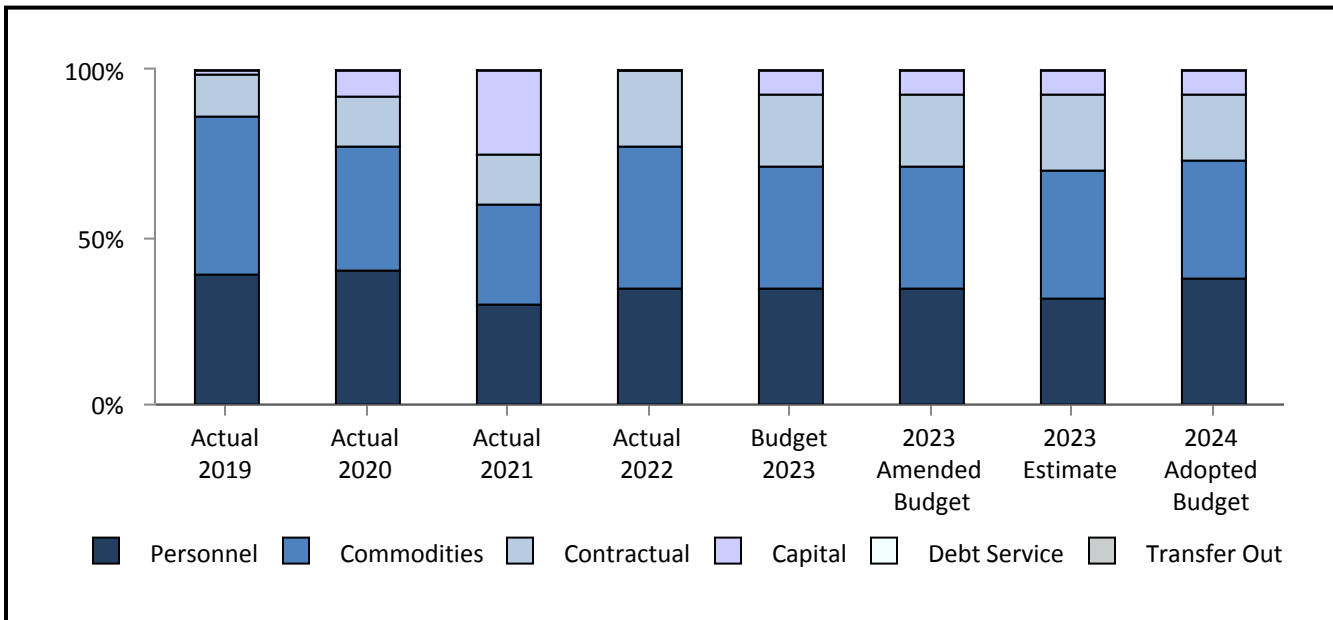
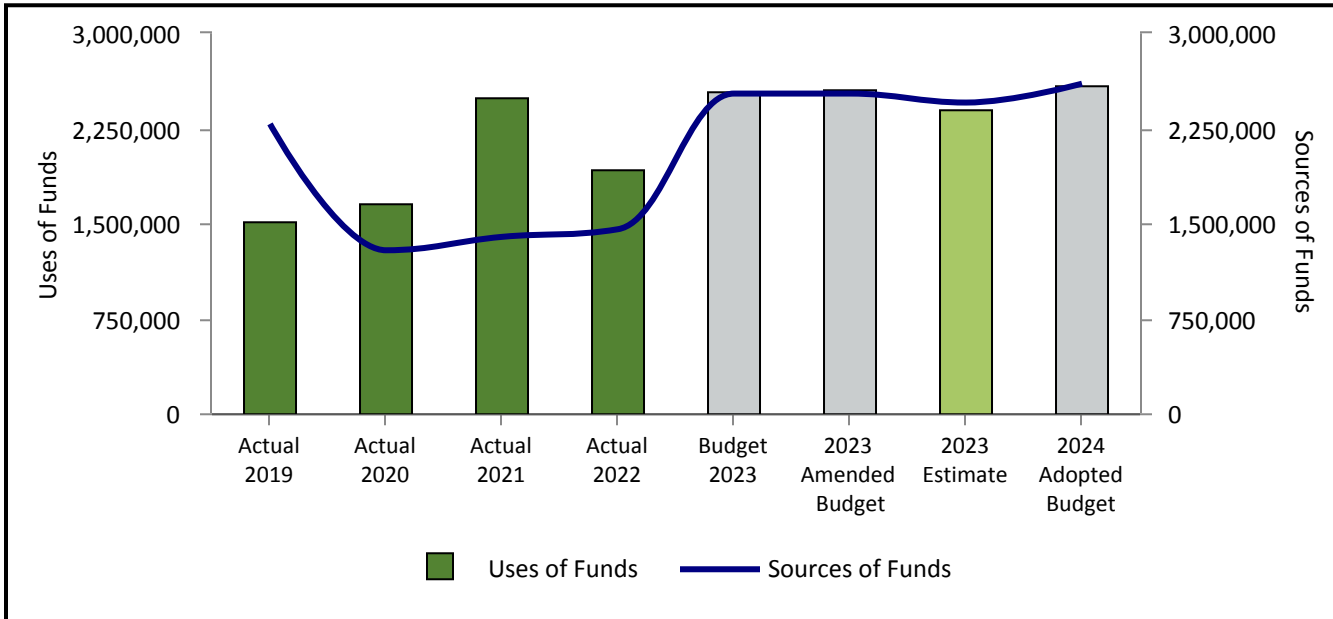
DESCRIPTION

The Department of Public Works constructs, repairs, and maintains the infrastructure of the city, including streets, alleys, storm water drainage, traffic systems, traffic markings and signs, central garage facilities, vehicles and building facilities.

Public Works also provides engineering expertise for public improvement projects and engineering assistance to other departments.



Department Public Works
Fund Servicenter
Account 61.XXXX - Source (Revenues) and Uses (Expenditures)

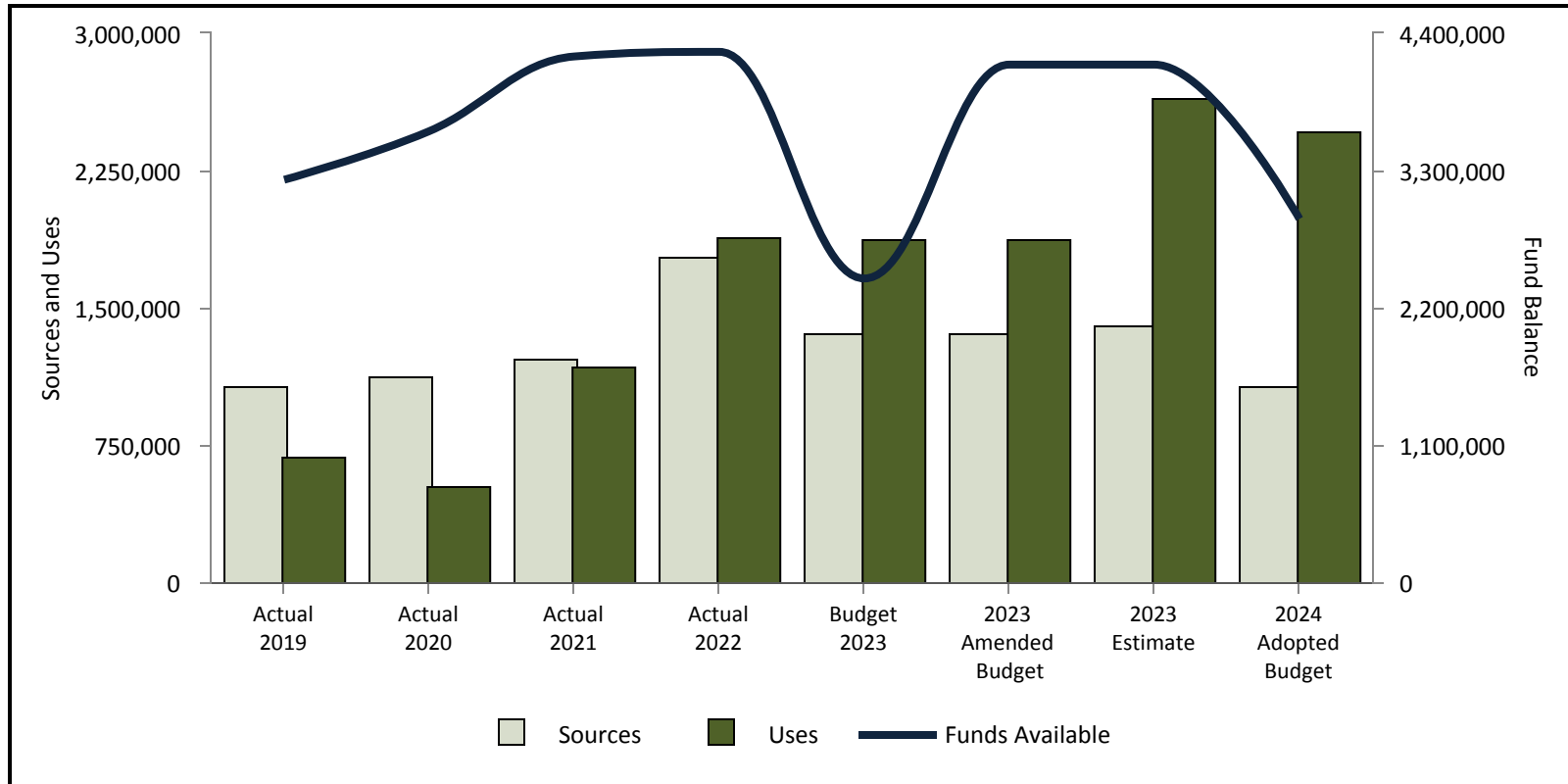


Department Public Works
Fund Servicenter
Account 61.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	2,232,095	1,242,934	1,378,776	1,433,433	2,501,143	2,501,143	2,430,996	2,580,310
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	44,594	43,279	(5,501)	(17,429)	10,220	10,220	10,000	10,000
Other Income	7,887	639	19,439	37,049	12,598	12,598	12,000	12,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	2,284,576	1,286,852	1,392,714	1,453,053	2,523,961	2,523,961	2,452,996	2,602,310
Percent Change		-43.67%	8.23%	4.33%	73.70%	0.00%	-2.81%	6.09%
Uses of Funds								
Personnel	593,872	658,043	746,144	662,962	908,253	921,453	756,949	967,782
Commodities	712,331	610,957	759,122	811,141	912,370	912,370	912,375	912,375
Contractual	205,066	253,475	367,698	450,906	554,819	554,819	554,819	525,652
Capital	10,598	129,609	621,309	9,086	174,277	174,277	174,277	176,821
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,521,867	1,652,084	2,494,272	1,934,095	2,549,719	2,562,919	2,398,420	2,582,630
Percent Change		8.56%	50.98%	-22.46%	31.83%	0.52%	-6.42%	7.68%
Employee FTE	10.000	9.840	9.250	9.250	8.250	8.250	8.250	8.250
Percent Change FTE		-1.60%	-6.00%	0.00%	-10.81%	0.00%	0.00%	0.00%

Department Public Works
Fund Capital Equipment Replacement
Account 62.XXXX - Source (Revenues) and Uses (Expenditures)

CAPITAL EQUIPMENT REPLACEMENT FUND
Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Public Works
Fund Capital Equipment Replacement
Account 62.XXXX - Source (Revenues) and Uses (Expenditures)

CAPITAL EQUIPMENT REPLACEMENT FUND
Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	3,226,083	3,615,491	4,214,502	4,251,352	2,434,596	4,149,101	4,149,101	2,912,187
Sources of Funds								
Operating Revenues								
CERF Charges	891,749	829,661	910,471	1,000,000	1,278,462	1,278,462	1,278,462	988,091
Interest and Other	183,008	299,175	210,214	782,358	82,500	82,500	127,500	82,500
Total Operating Revenues	1,074,757	1,128,836	1,120,685	1,782,358	1,360,962	1,360,962	1,405,962	1,070,591
Other Financing Sources	—	—	100,000	—	—	—	—	—
Total Sources of Funds	1,074,757	1,128,836	1,220,685	1,782,358	1,360,962	1,360,962	1,405,962	1,070,591
Uses of Funds								
Operating Expenses								
Operating Costs	47,777	101,439	110,769	198,133	—	—	—	—
Total Operating Costs	47,777	101,439	110,769	198,133	—	—	—	—
Capital Acquisitions	637,572	428,386	1,073,065	1,686,477	1,878,195	1,878,195	2,642,876	2,466,534
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	685,349	529,825	1,183,834	1,884,610	1,878,195	1,878,195	2,642,876	2,466,534
Net Sources(Uses) of Funds	389,408	599,011	36,851	(102,252)	(517,233)	(517,233)	(1,236,914)	(1,395,943)
Ending Funds Available	3,615,491	4,214,502	4,251,352	4,149,101	1,917,363	3,631,868	2,912,187	1,516,244
Funds Available Percentage Change	—%	16.57%	0.87%	-2.41%	-53.79%	89.42%	-19.82%	-47.93%



PUBLIC WORKS

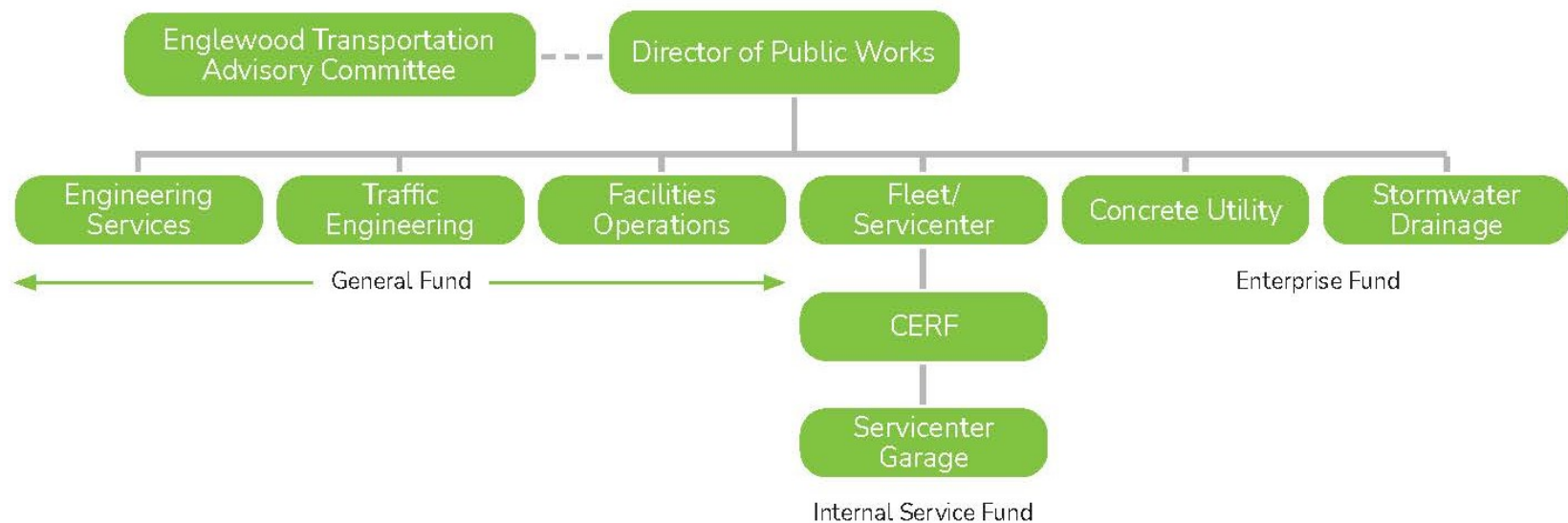
MISSION

To promote and ensure a high quality of life, economic vitality, and a uniquely desirable community identity by proactively collaborating with our citizens and businesses, developing a safe environment, creating opportunity; through the provision of reliable, affordable and flexible services involving the design, enhancement, maintenance and operation of the city's infrastructure

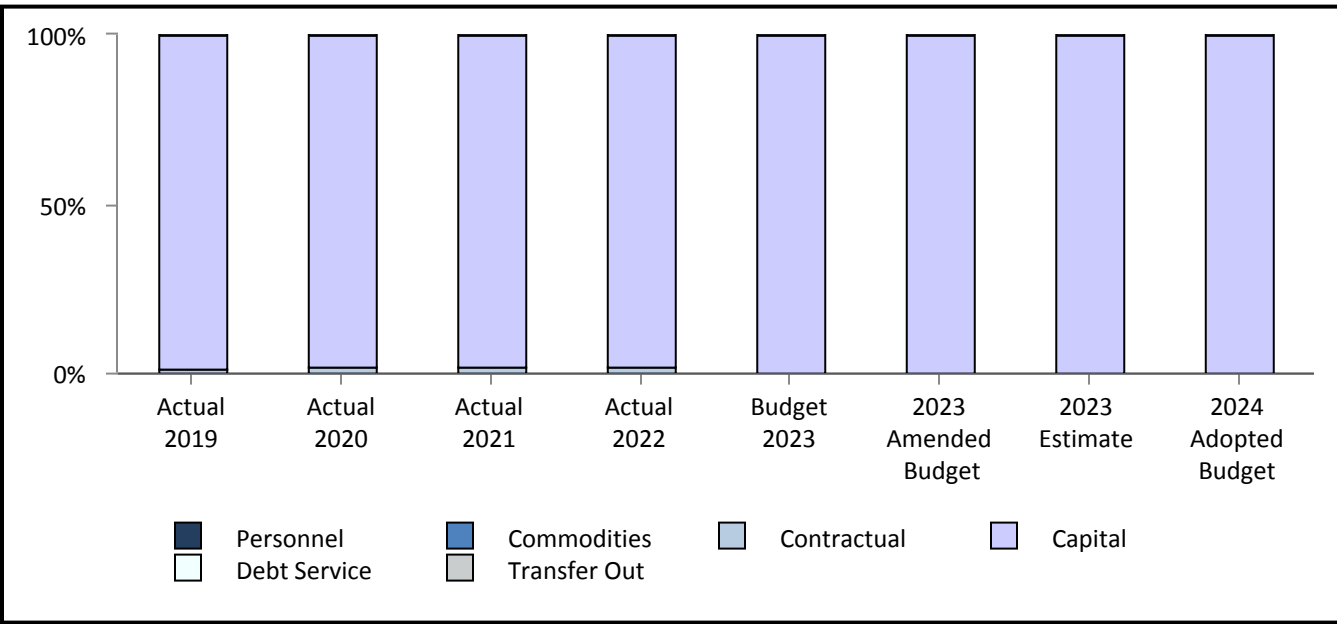
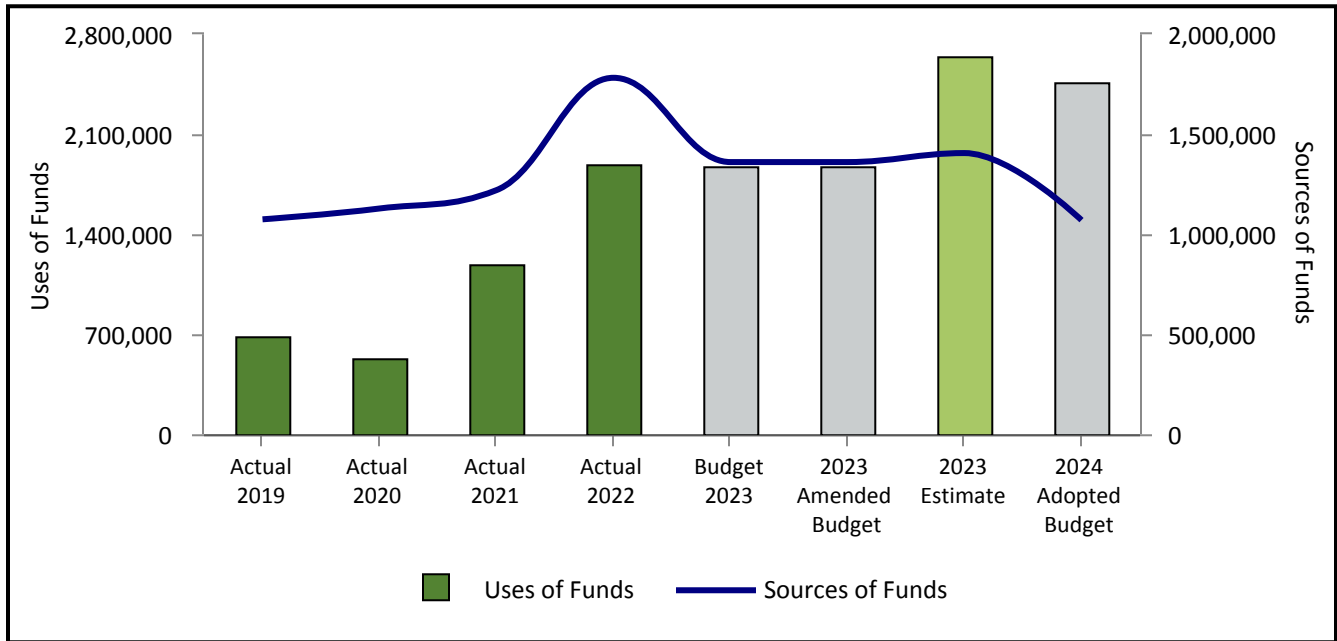
DESCRIPTION

The Department of Public Works constructs, repairs, and maintains the infrastructure of the city, including streets, alleys, storm water drainage, traffic systems, traffic markings and signs, central garage facilities, vehicles and building facilities.

Public Works also provides engineering expertise for public improvement projects and engineering assistance to other departments.



Department Public Works
Fund Capital Equipment Replacement
Account 62.XXXX - Source (Revenues) and Uses (Expenditures)



Department Public Works
Fund Capital Equipment Replacement
Account 62.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	891,749	829,661	910,471	1,000,000	1,278,462	1,278,462	1,278,462	988,091
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	91,539	77,011	(24,995)	(80,949)	20,000	20,000	65,000	20,000
Other Income	91,470	156,699	263,215	863,307	62,500	62,500	62,499	62,500
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,074,758	1,063,370	1,148,691	1,782,358	1,360,962	1,360,962	1,405,961	1,070,591
Percent Change		(1.06)%	8.02 %	55.16 %	-23.64%	0.00%	3.31%	-23.85%
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	—	—	—	—	—	—	—
Contractual	8,214	7,786	21,595	39,565	—	—	—	—
Capital	637,572	428,386	1,073,065	1,686,477	1,878,195	1,878,195	2,642,876	2,466,534
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	645,786	436,172	1,094,660	1,726,042	1,878,195	1,878,195	2,642,876	2,466,534
Percent Change		(32.46)%	150.97 %	57.68 %	8.82%	—%	40.71%	-6.67%
Employees FTE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Percent Change FTE	—	----	----	----	----	----	----	----

Department Public Works

Fund Capital Equipment Replacement

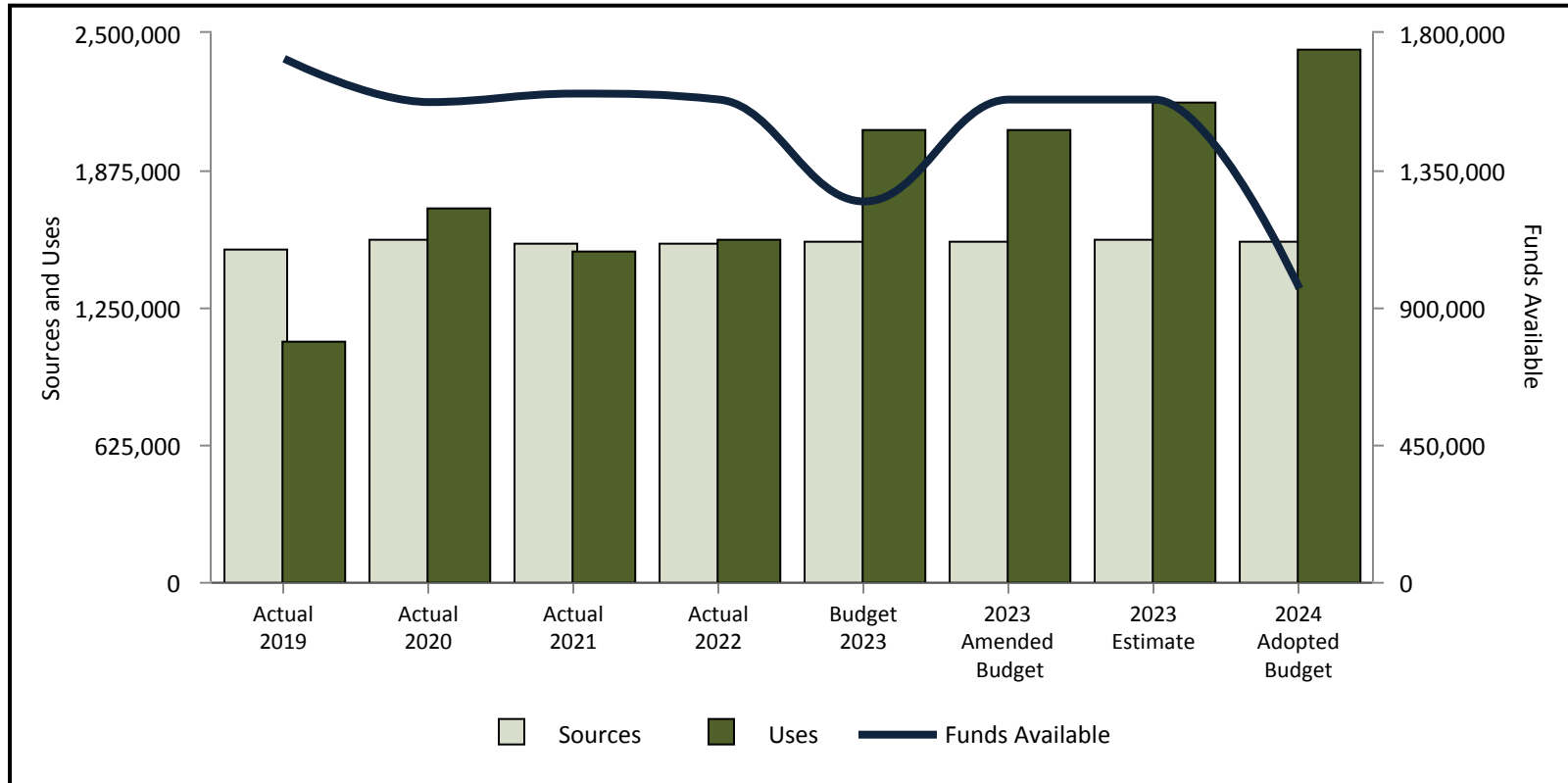
Account 62.XXXX - Source (Revenues) and Uses (Expenditures)

2024 Capital Equipment Replacement List

2017-2023 ROLLOVER UNITS				
Unit #	Year/Make/Model	Est. Repl. Cost	Replacement Year	Notes
3058	2009 DODGE RAM 3500	\$ 37,179.00	2017	Rollover from 2023 - Not Ordered
3059	2009 GMC C5500	\$ 200,312.00	2019	Rollover from 2019 - Ordered
3060	2009 GMC C4500	\$ 126,702.00	2019	Rollover from 2023 - Not Ordered
5231	2005 GOSHEN GCII	\$ 100,295.00	2020	Rollover from 2022 - Ordered
7509	2019 DODGE CHARGER	\$ 32,189.00	2023	Possible Rollover from 2023 - Ordered
7510	2019 DODGE CHARGER	\$ 32,189.00	2023	Possible Rollover from 2023 - Ordered
7511	2019 DODGE CHARGER	\$ 32,189.00	2023	Possible Rollover from 2023 - Ordered
7512	2019 DODGE CHARGER	\$ 32,189.00	2023	Possible Rollover from 2023 - Ordered
7513	2019 DODGE CHARGER	\$ 33,043.00	2023	Possible Rollover from 2023 - Ordered
7514	2019 DODGE CHARGER	\$ 33,043.00	2023	Possible Rollover from 2023 - Ordered
SUB-TOTAL		\$ 659,330.00		
2024 REPLACEMENT UNITS				
Unit #	Year/Make/Model	Est. Repl. Cost	Replacement Year	Notes
422	2016 CHEVROLET SILVERADO 2500	\$ 30,524.07	2024	
1448	2015 FREIGHTLINER 114SD	\$ 403,530.25	2024	
1454	2016 CHEVROLET SILVERADO 2500	\$ 35,972.31	2024	
3266	2014 LEEBOY RMT1000	\$ 86,100.40	2024	
3322	2012 FREIGHTLINER M2106V	\$ 162,070.64	2024	
3323	2012 FREIGHTLINER M2106V	\$ 162,070.64	2024	
3324	2012 FREIGHTLINER M2106V	\$ 162,070.64	2024	
3337	2017 ELGIN PELICAN	\$ 241,595.81	2024	
4284	2016 CHEVROLET SILVERADO 2500H	\$ 30,370.39	2024	
7478	2016 FORD EXPLORER	\$ 37,872.52	2024	
7494	2018 HARLEY FLHTP	\$ 22,414.40	2024	
7495	2018 HARLEY FLHTP	\$ 22,414.40	2024	
7497	2018 FORD EXPLORER	\$ 35,499.44	2024	
7499	2018 POLARIS RANGER	\$ 21,390.00	2024	Trying to replace in 2023
7500	2019 CHEVROLET TRAVERSE	\$ 34,859.45	2024	
7501	2019 CHEVROLET TRAVERSE	\$ 34,859.45	2024	
7502	2019 CHEVROLET TRAVERSE	\$ 34,859.45	2024	
7503	2019 CHEVROLET TRAVERSE	\$ 34,859.45	2024	
7504	2019 DODGE GRAND CARAVAN	\$ 26,180.26	2024	
7507	2019 CHEVROLET IMPALA	\$ 24,592.77	2024	
7513	2019 DODGE CHARGER	\$ 32,458.90	2024	
7997	2017 JOHN DEERE 7500A	\$ 65,319.23	2024	
7998	2017 JOHN DEERE 7500A	\$ 65,319.23	2024	
SUB-TOTAL		\$ 1,807,204.09		
ESTIMATED 2024 TOTAL		\$ 2,466,534.09		

Department Human Resources
Fund Risk Management
Account 63.XXXX - Source (Revenues) and Uses (Expenditures)

RISK MANAGEMENT FUND
Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Human Resources
Fund Risk Management
Account 63.XXXX - Source (Revenues) and Uses (Expenditures)

RISK MANAGEMENT FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	\$ 1,301,749	\$ 1,715,896	\$ 1,573,327	\$ 1,601,233	\$ 1,247,466	\$ 1,581,637	\$ 1,581,637	\$ 961,659
Sources of Funds								
Operating Revenues								
Intergovernmental service charges:								
Property and liability	—	—	—	—	—	—	—	—
Workers' Compensation	566,123	701,694	702,164	703,029	696,187	696,187	700,000	696,187
Net Investment Income and Other	948,196	860,632	838,932	840,666	855,000	855,000	864,000	861,236
Total Operating Revenues	1,514,319	1,562,326	1,541,096	1,543,695	1,551,187	1,551,187	1,564,000	1,557,423
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	1,514,319	1,562,326	1,541,096	1,543,695	1,551,187	1,551,187	1,564,000	1,557,423
Uses of Funds								
Operating Expenses								
Property and liability	731,605	1,067,238	913,433	1,136,122	1,274,799	1,275,510	1,416,490	1,567,346
Workers' Compensation	368,566	637,657	599,757	427,170	786,274	787,263	767,488	856,978
Total Operating Expenses	1,100,172	1,704,895	1,513,190	1,563,292	2,061,072	2,062,772	2,183,978	2,424,324
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	1,100,172	1,704,895	1,513,190	1,563,292	2,061,072	2,062,772	2,183,978	2,424,324
Net Sources(Uses) of Funds	414,147	(142,569)	27,906	(19,597)	(509,885)	(511,585)	(619,978)	(866,901)
Ending Funds Available	\$ 1,715,896	\$ 1,573,327	\$ 1,601,233	\$ 1,581,637	\$ 737,581	\$ 1,070,051	\$ 961,659	\$ 94,758
Funds Available Percentage Change	—%	-8.31%	1.77%	-1.22%	-53.37%	45.08%	-10.13%	-90.15%



HUMAN RESOURCES

MISSION | *To exhibit dynamic leadership in providing and facilitating services to internal and external customers.*

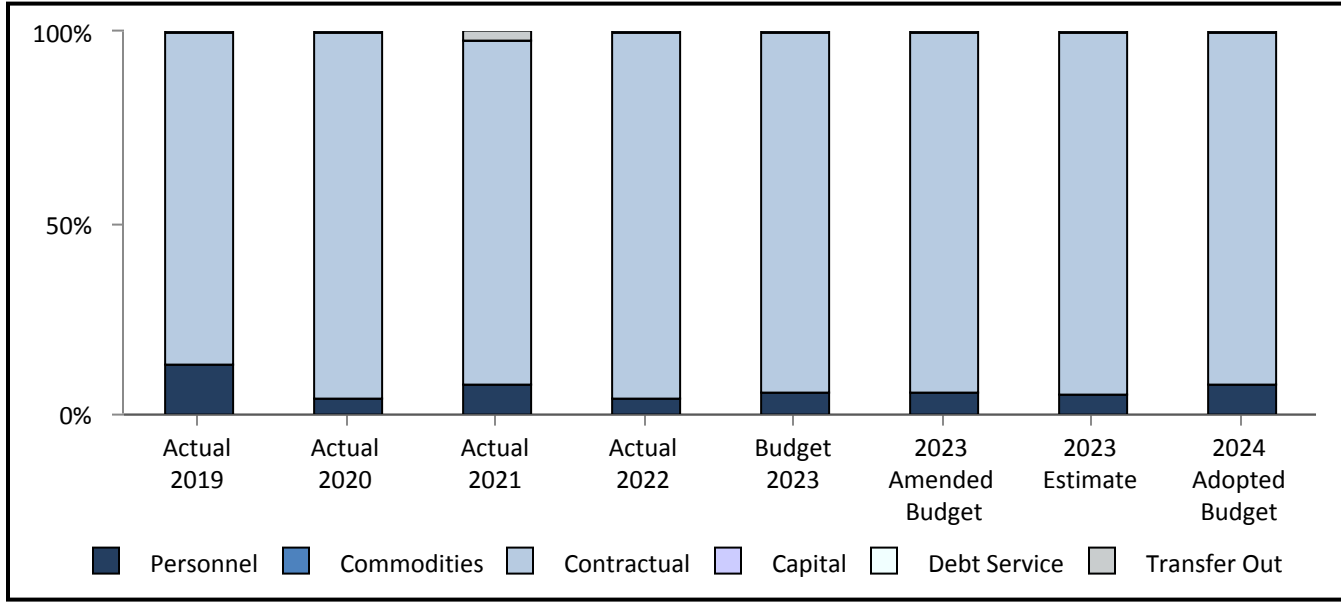
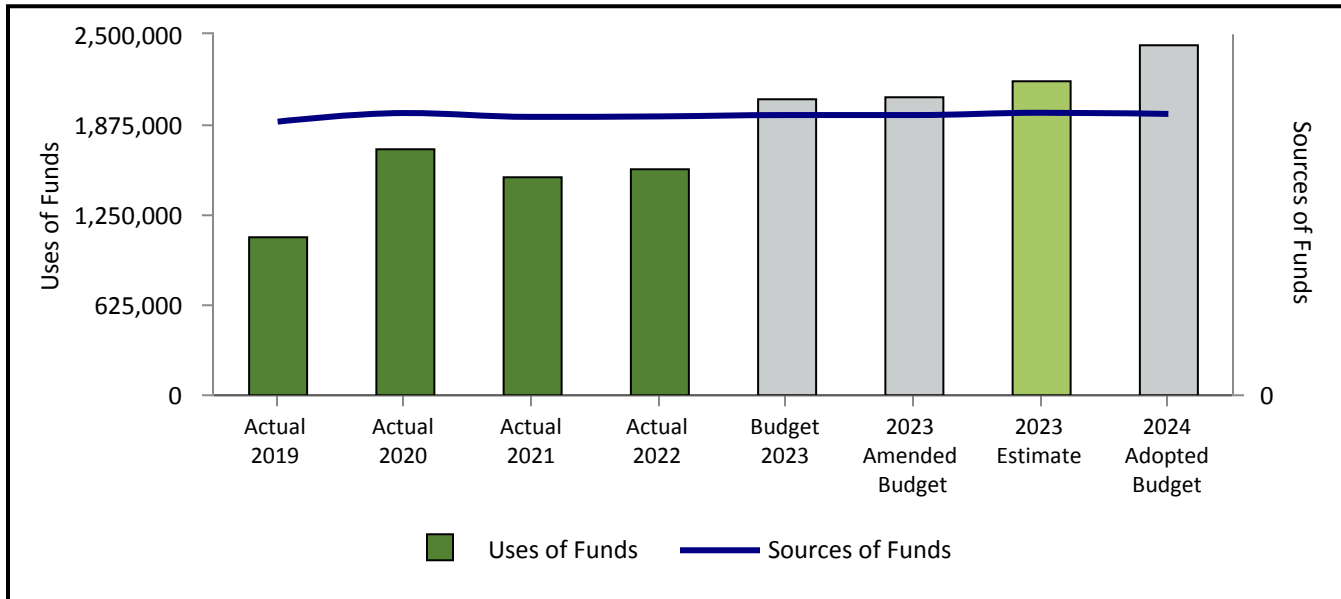
DESCRIPTION | The Human Resources Department partners with departments to strategically manage employment functions for the City of Englewood.

Human resources staff administer the following services:

- Compensation
- Employee Benefits
- Employee Relations
- Employee Wellness Programs
- Employee Recognition
- Labor Relations and Negotiations
- Recruitment and Selection
- Risk Management
- Training and Development



Department Human Resources
Fund Risk Management
Account 63.XXXX - Source (Revenues) and Uses (Expenditures)



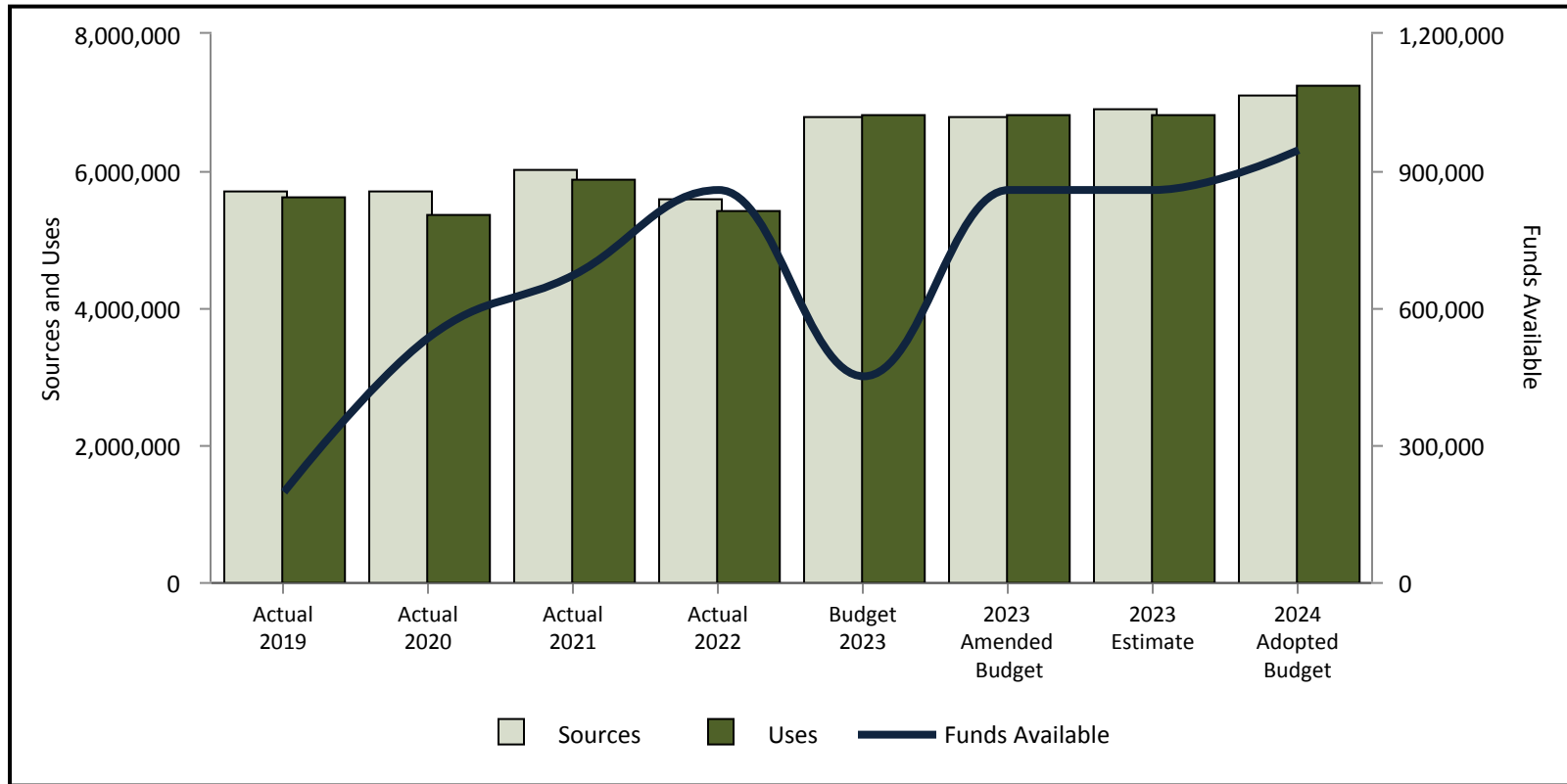
Department Human Resources
Fund Risk Management
Account 63.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	1,370,191	1,511,236	1,551,144	1,553,028	1,546,187	1,546,187	1,524,000	1,532,423
Fines & Forfeitures	8,553	1,850	—	12,068	5,000	5,000	10,000	5,000
Investment Income	49,305	49,222	(11,212)	(32,083)	—	—	30,000	20,000
Other Income	86,269	18	1,164	10,682	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,514,318	1,562,326	1,541,096	1,543,695	1,551,187	1,551,187	1,564,000	1,557,423
Percent Change	—	3.17%	-1.36%	0.17%	0.49%	0.00%	0.83%	-0.42%
Uses of Funds								
Personnel	137,058	70,767	118,655	57,373	119,111	120,811	105,017	192,263
Commodities	160	0	—	—	500	500	—	500
Contractual	959,088	1,623,588	1,359,845	1,505,677	1,941,461	1,941,461	2,078,961	2,231,561
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	34,318	—	—	—	—	—
Total Uses	1,096,307	1,694,355	1,512,819	1,563,050	2,061,072	2,062,772	2,183,978	2,424,324
Percent Change	—	54.55%	-10.71%	3.32%	31.86%	0.08%	5.88%	11.00%
Employee FTE	1.000	0.750	0.500	0.500	1.250	0.750	0.750	1.250
Percent Change FTE		-25.00%	-33.33%	0.00%	150.00%	-40.00%	66.67%	0.00%

Department Human Resources
Fund Employee Benefits Fund
Account 64.XXXX - Source (Revenues) and Uses (Expenditures)

EMPLOYEE BENEFITS FUND

Combined Statement of Fund Sources, Uses and Changes in Funds Available Balance



Department Human Resources

Fund Employee Benefits Fund

Account 64.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Beginning Funds Available	109,841	196,750	535,639	672,312	450,336	858,186	858,186	945,786
Sources of Funds								
Operating Revenues								
Departmental Charges:								
Medical	4,583,300	4,425,668	4,776,122	4,295,945	5,530,000	5,530,000	5,545,000	5,833,600
Dental	247,925	419,182	414,464	386,024	405,000	405,000	400,000	405,000
Life	172,987	170,272	179,309	209,126	200,000	200,000	200,000	200,000
LTD	84,754	83,536	142,607	231,655	220,000	220,000	220,000	220,000
Administrative fees	568,422	535,436	506,791	503,161	449,881	449,881	550,000	449,881
Other	58,942	67,970	(4,680)	(15,557)	500	500	10,000	500
Total Operating Revenues	5,716,330	5,702,064	6,014,613	5,610,354	6,805,381	6,805,381	6,925,000	7,108,981
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	5,716,330	5,702,064	6,014,613	5,610,354	6,805,381	6,805,381	6,925,000	7,108,981
Uses of Funds								
Operating Expenses								
Insurance and claims	5,488,291	4,979,377	5,537,317	5,234,548	6,337,473	6,337,473	6,337,473	6,634,848
Personal services & admin	126,631	383,798	340,345	189,692	493,767	495,267	499,927	633,402
Total Operating Expenses	5,629,421	5,363,175	5,877,939	5,424,481	6,831,240	6,832,740	6,837,400	7,268,250
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	5,629,421	5,363,175	5,877,939	5,424,481	6,831,240	6,832,740	6,837,400	7,268,250
Net Sources(Uses) of Funds	86,909	338,889	136,674	185,873	(25,859)	(27,359)	87,600	(159,269)
Ending Funds Available	196,750	535,639	672,312	858,186	424,477	830,827	945,786	786,517
Change	0.00 %	172.24 %	25.52 %	27.65 %	-50.54%	95.73 %	13.84 %	-16.84 %

Department Human Resources
Fund Employee Benefits Fund
Account 64.XXXX - Source (Revenues) and Uses (Expenditures)



HUMAN RESOURCES

MISSION | *To exhibit dynamic leadership in providing and facilitating services to internal and external customers.*

DESCRIPTION | The Human Resources Department partners with departments to strategically manage employment functions for the City of Englewood.

Human resources staff administer the following services:

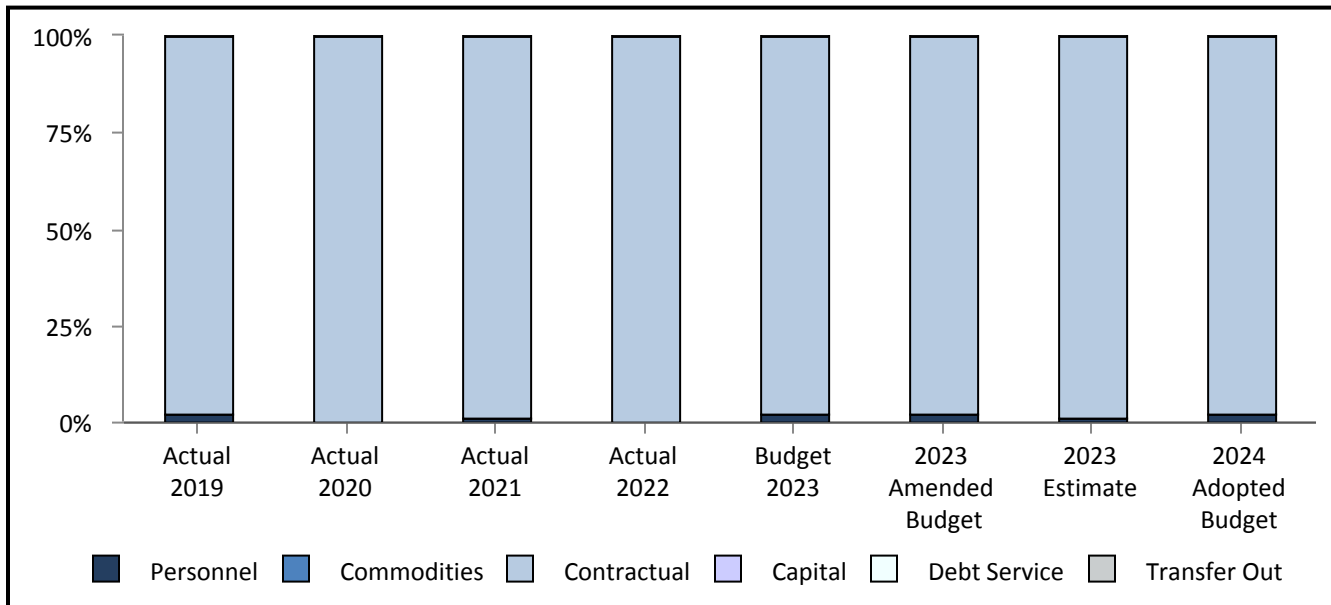
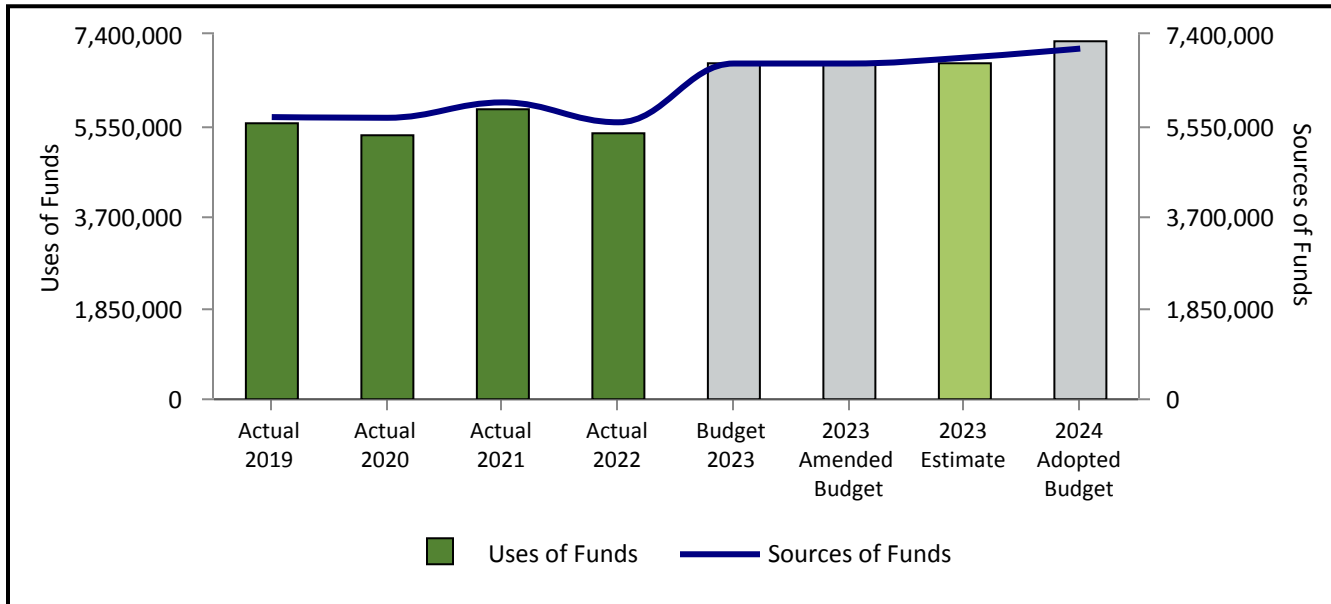
- Compensation
- Employee Benefits
- Employee Relations
- Employee Wellness Programs
- Employee Recognition
- Labor Relations and Negotiations
- Recruitment and Selection
- Risk Management
- Training and Development



Department Human Resources

Fund Employee Benefits Fund

Account 64.XXXX - Source (Revenues) and Uses (Expenditures)



Department Human Resources

Fund Employee Benefits Fund

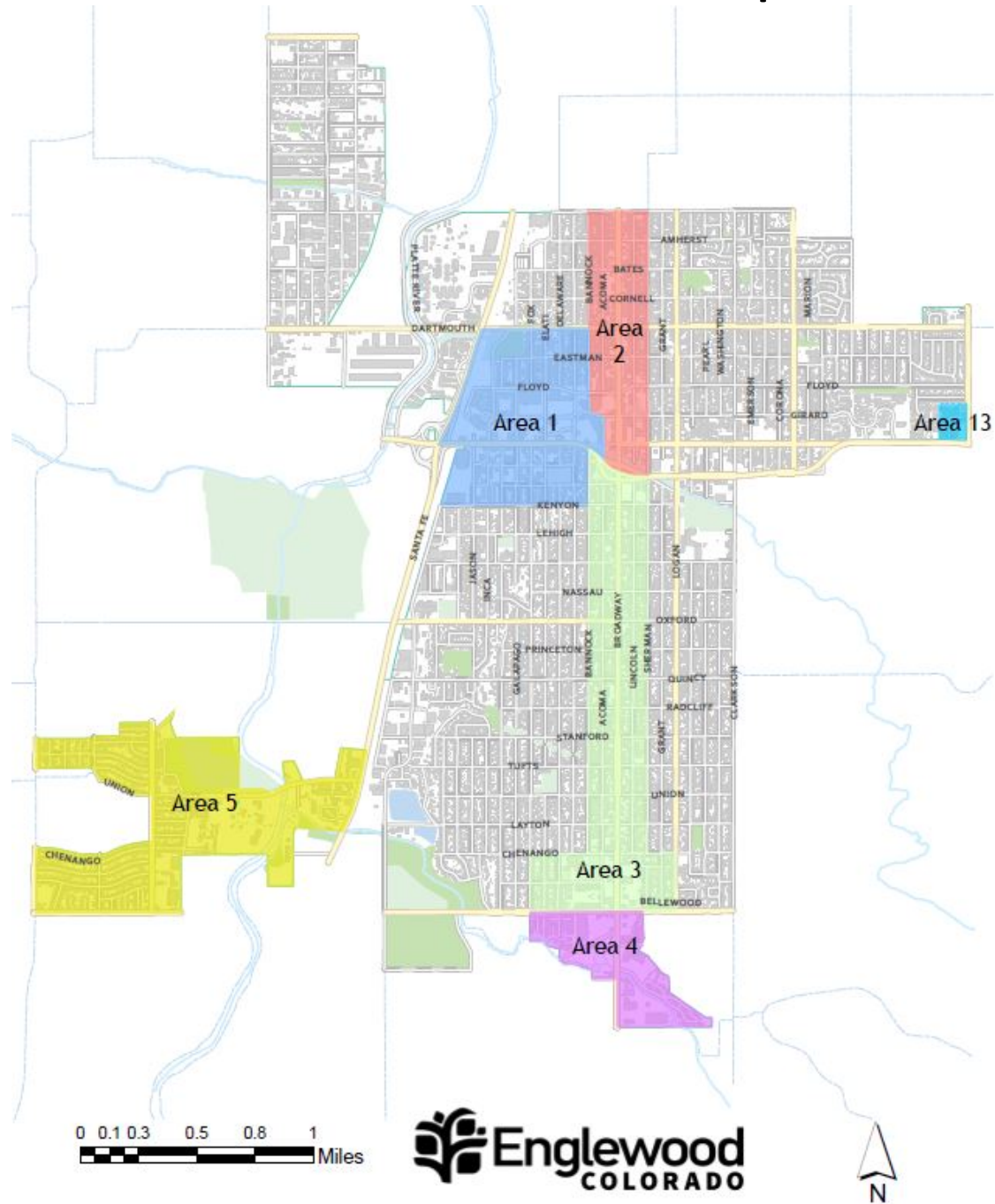
Account 64.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	2023 Amended Budget	2023 Estimate	2024 Adopted Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	5,657,389	5,634,094	6,019,293	5,625,912	6,804,881	6,804,881	6,915,000	7,108,481
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	4,316	12,855	(4,916)	(16,554)	500	500	10,000	500
Other Income	54,624	55,117	236	998	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	5,716,329	5,702,065	6,014,613	5,610,355	6,805,381	6,805,381	6,925,000	7,108,981
Percent Change	—	-0.25%	5.48%	-6.72%	21.30%	0.00%	1.76%	2.66%
Uses of Funds								
Personnel	115,778	58,891	47,260	26,254	109,328	110,828	115,888	154,963
Commodities	66	334	2,031	0	400	400	—	400
Contractual	5,499,078	5,303,950	5,828,372	5,397,985	6,721,512	6,721,512	6,721,512	7,112,887
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	5,614,922	5,363,175	5,877,662	5,424,240	6,831,240	6,832,740	6,837,400	7,268,250
Percent Change	—	-4.48%	9.59%	-7.71%	25.94%	0.02%	0.07%	6.30%
Employees FTE	1.000	0.500	0.500	0.500	1.200	1.000	1.000	1.200
Percent Change FTE		-50.00%	0.00%	0.00%	140.00%	-16.67%	20.00%	0.00%



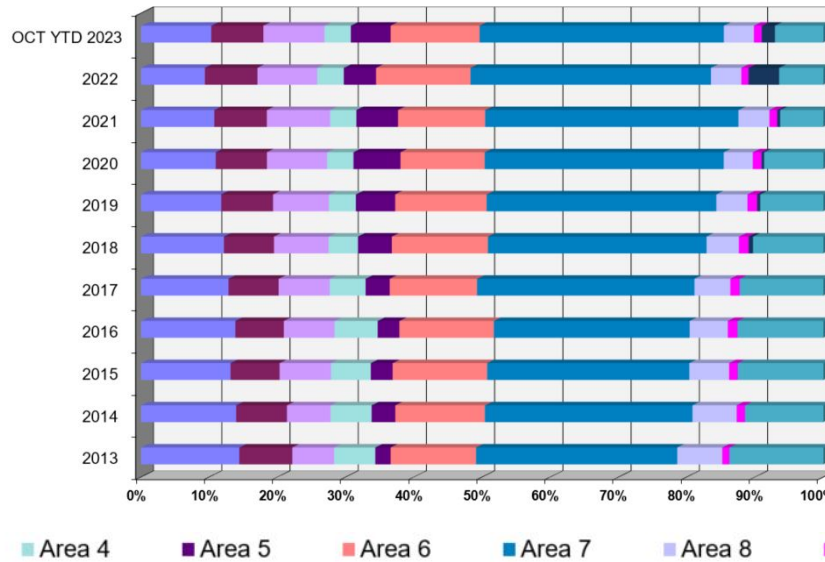
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Sales and Use Tax Area Map



Sales and Use Tax Area Map

2013-2023 Sales and Use Tax Receipts By Area



Business Area	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	OCT YTD 2023
Area 1	14.39%	13.94%	13.10%	13.81%	12.81%	12.14%	11.74%	10.94%	10.72%	9.35%	10.28%
Area 2	7.77%	7.44%	7.21%	7.11%	7.36%	7.33%	7.60%	7.51%	7.72%	7.70%	7.65%
Area 3	6.13%	6.39%	7.52%	7.44%	7.48%	8.02%	8.18%	8.82%	9.29%	8.77%	8.95%
Area 4	6.04%	6.02%	5.84%	6.31%	5.26%	4.29%	3.95%	3.87%	3.84%	3.89%	3.87%
Area 5	2.24%	3.46%	3.20%	3.19%	3.53%	4.97%	5.77%	6.89%	6.10%	4.73%	5.83%
Area 6	12.53%	13.15%	13.86%	13.84%	12.81%	14.09%	13.41%	12.34%	12.78%	13.85%	13.04%
Area 7	29.48%	30.42%	29.62%	28.70%	31.86%	32.04%	33.66%	35.03%	37.11%	35.25%	35.79%
Area 8	6.60%	6.47%	5.83%	5.60%	5.25%	4.74%	4.56%	4.26%	4.55%	4.46%	4.43%
Area 13	1.04%	1.22%	1.27%	1.42%	1.39%	1.42%	1.42%	1.29%	1.13%	1.06%	1.15%
Area 14						0.65%	0.46%	0.39%	0.43%	4.48%	1.92%
Use Tax Only	13.78%	11.49%	12.55%	12.58%	12.26%	10.31%	9.25%	8.67%	6.34%	6.48%	7.10%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Area Descriptions

- | | |
|---|--|
| Area 1 - CityCenter (Formerly Cinderella City) | Area 5 - Federal and Belleview W of Santa Fe Drive |
| Area 2 - S of Yale, north & south side of Jefferson Ave/US 285 between Bannock and Sherman | Area 6 - All other City locations |
| Area 3 - S of Jefferson Ave/US 285 between Bannock & Sherman and north side of Belleview between Logan & Delaware | Area 7 - Outside City limits |
| Area 4 - Broadway and Belleview (Between Fox and Sherman and south side of Belleview and to the Southern City Limits) | Area 8 - Public Utilities |
| | Area 13 - Hampden Avenue (US 285) and University Boulevard |
| | Area 14 - Online/Internet |

Ten Years Legal Debt Margin Information

Year	Actual Valuation	Debt Limit Percentage	Debt Limit	Debt Applicable to Limit	Legal Debt Margin	As a Percentage of Debt Limit
2013	3,166,274,240	3%	94,988,227	9,148,964	85,839,263	10.7%
2014	3,292,104,148	3%	98,763,124	8,286,244	90,476,880	9.2%
2015	3,995,611,615	3%	119,868,348	7,402,860	112,465,488	6.6%
2016	4,019,363,629	3%	120,580,909	6,295,000	114,285,909	5.5%
2017	5,217,752,892	3%	156,532,587	37,687,400	118,845,187	31.7%
2018	5,225,197,837	3%	156,755,935	35,694,618	121,061,317	29.5%
2019	6,230,303,972	3%	186,909,119	33,628,287	153,280,832	21.9%
2020	6,319,948,088	3%	189,598,443	31,470,171	158,128,272	19.9%
2021	7,098,900,707	3%	212,967,021	29,236,679	183,730,342	15.9%
2022	7,195,866,544	3%	215,875,996	26,901,072	188,974,924	14.2%

On November 6, 2001, a majority of the City's electors voted to change the Home Rule Charter of the City of Englewood by allowing the debt ceiling to be three percent (3%) of actual valuation versus three percent (3%) of assessed valuation. The entire section (Section 104) of the Charter that establishes the debt margin follows:

Indebtedness and obligations of the City shall be incurred and limited as provided in Article XI of the Constitution of the State of Colorado applicable to towns and cities except as otherwise provided in this Charter. Council shall have power to issue general obligation bonds of the City for any public capital purpose, upon majority vote of the registered electors of the City voting thereon at a special election; provided, however, that water extension and water improvement bonds may be issued without an election upon determination to that effect by Council. The total outstanding general obligation indebtedness of the City, other than for water bonds, shall not at any time exceed three percent (3%) of the actual valuation of the taxable property within the City as shown by the last preceding assessment for tax purposes. Water bonds shall mature and be payable as provided by the ordinance authorizing the issuance of said bonds.

Refer to the Notes to Financial Statements, particularly Note 3F, for detailed information regarding long-term indebtedness of the City.

Future debt issuance may be subject to the Taxpayer's Bill of Rights (TABOR).

Ten Years Personnel Staffing Comparison - Permanent Employees FTE

Fund-Division	Department Division	2014	2015	2016	2017	2018	2019	2020	2021	2022	Budget 2023	Estimate 2023	Budget 2024	2024 Budget vs 2023 Est
General Fund (02)														
City Manager's Office														
02-0201	City Manager's Office	4.75	4.75	6.25	4.25	3.75	3.75	3.75	3.75	4.75	5.13	4.00	5.00	1.00
City Clerk's Office														
02-0602	City Clerk's Office	3.00	3.00	2.25	3.00	3.00	3.00	4.00	4.00	4.00	4.00	6.00	6.50	0.50
City Attorney's Office														
02-0301	City Attorney's Office	6.57	7.87	8.49	6.93	6.00	6.00	5.74	5.70	5.20	4.95	4.95	3.95	(1.00)
02-0302	City Prosecutor's Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.50	(0.50)
Subtotal - City Attorney's Office		6.57	7.87	8.49	6.93	6	6	5.74	5.7	6.2	5.95	5.95	4.45	(1.50)
Municipal Court														
02-0401	Municipal Court	10.64	10.97	10.01	9.95	9.75	9.75	10.00	11.50	12.00	12.00	12.00	12.00	—
Human Resources														
02-0501	Human Resources	3.01	4.43	6.43	5.43	5.43	6.18	5.00	5.63	9.25	6.78	7.13	6.93	(0.20)
Finance														
02-0601	Admin & Budget	2.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	—
02-0603	Accounting & Finance	4.90	4.95	4.90	5.63	5.25	5.25	7.75	7.75	8.75	8.50	8.50	8.50	—
02-0604	Tax & Licensing	7.00	7.00	6.25	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	—
02-0605	Procurement	1.00	1.00	2.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	—
Subtotal - Finance and Administrative Services		14.90	14.95	16.15	15.63	15.75	13.25	15.75	16.75	18.75	18.50	18.50	18.50	—
Information Technology														
02-0701	Information Technology	10.50	10.45	11.00	11.00	12.00	12.00	14.00	14.00	13.40	14.40	14.40	15.40	1.00
Community Development														
02-0801	Community Development	11.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	17.00	17.00	17.00	17.00	—
02-1107	Building & Safety	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	—	—	—	—	—
Subtotal - Community Development		18.00	16.00	16.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	—
Public Works														
02-1001	Administration	2.00	2.00	2.00	1.88	2.00	2.00	2.00	3.90	3.90	4.90	5.40	5.40	—
02-1002	Engineering Services	5.01	4.01	4.13	4.07	4.07	4.07	9.65	14.05	14.05	14.05	14.40	14.40	—
02-1003	Streets & Drainage	11.00	11.00	11.00	11.45	11.45	11.45	11.33	9.75	9.75	9.75	8.25	8.25	—
02-1004	Traffic Maintenance	6.50	6.50	6.00	6.00	6.00	6.00	6.00	5.00	6.00	5.00	4.00	5.00	1.00
02-1005	General Operations & Maint	20.00	21.00	21.00	21.00	21.00	20.50	19.83	12.50	12.50	12.50	14.25	14.25	—
Subtotal - Public Works		44.51	44.51	44.13	44.39	44.52	44.02	48.81	45.20	46.20	46.20	46.30	47.30	1.00

Ten Years Personnel Staffing Comparison - Permanent Employees FTE

Fund-Division	Department Division	2014	2015	2016	2017	2018	2019	2020	2021	2022	Budget 2023	Estimate 2023	Budget 2024	2024 Budget vs 2023 Est
General Fund (02)														
Fire Services - Effective July 1, 2015 Fire Suppression and Emergency Medical Services provided by Denver Fire Department														
02-1102	Fire- Operations	59.12	28.56	—	—	—	—	—	—	—	—	—	—	—
Police Services														
02-1101	Administration	7.00	9.00	9.00	11.00	10.00	11.00	8.00	8.00	9.00	8.00	8.00	8.00	—
02-1104	Support Services	16.00	16.00	15.20	16.20	18.00	19.00	20.50	20.50	20.50	22.50	23.50	23.50	—
02-1105	Operations	73.00	74.00	79.00	77.50	78.00	78.00	78.00	78.00	80.00	82.00	88.00	88.00	—
02-1108	Special Operations	5.00	5.00	8.00	5.00	5.00	5.00	5.50	7.50	9.00	9.00	7.00	7.00	—
02-1120	Fire Marshal's Office							4.00	4.00	4.00	4.00	4.00	4.00	—
Subtotal - Police Department		101.00	104.00	111.20	109.70	111.00	113.00	116.00	118.00	122.50	125.50	130.50	130.50	—
Parks, Recreation, Library and Golf														
02-1201	Library Services	16.04	16.33	14.48	14.25	14.25	14.00	14.75	15.25	15.25	15.50	19.00	19.00	—
02-1301	Administration	4.00	4.00	3.80	4.00	4.00	4.00	3.50	3.50	3.50	2.00	2.00	2.00	—
02-1302	Englewood Rec Center	4.78	4.25	4.50	4.50	4.50	3.10	8.00	5.50	8.00	8.00	9.50	9.50	—
02-1303	Malley Rec Center	2.63	2.75	2.25	2.50	2.50	1.90	4.00	4.50	4.50	4.50	4.50	4.50	—
02-1304	Recreation Programs	7.00	8.00	6.00	6.00	6.00	8.50	—	—	—	—	—	—	—
02-1305	Parks	13.50	13.50	15.00	15.00	15.00	14.95	15.80	15.75	16.75	17.00	16.50	16.50	—
02-1308	Pirates Cove	1.88	2.50	2.50	2.48	2.48	3.75	3.50	3.00	3.00	3.00	3.00	3.00	—
02-1309	Events and Sponsorship								1.00	1.00	1.00	1.00	1.00	—
Subtotal - Parks, Recreation and Library Services		49.82	51.33	48.53	48.73	48.73	50.20	49.55	48.50	52.00	51.00	55.50	55.50	—
Communications														
02-1800	Communications			2.50	1.50	2.75	2.75	3.50	4.50	5.00	5.50	5.50	6.50	1.00
Total General Fund		332.82	309.81	291.93	288.50	289.67	291.90	301.10	302.53	320.05	319.96	330.78	325.58	(5.20)

Ten Years Personnel Staffing Comparison - Permanent Employees FTE

Fund-Division	Department Division	2014	2015	2016	2017	2018	2019	2020	2021	2022	Budget 2023	Estimate 2023	Budget 2024	2024 Budget vs 2023 Est
Open Space Fund (10)														
10-1305	PRL- Parks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	1.00
Water Fund (40) and Sewer Fund (41)														
40-1601	Utilities - Source of Supply	4.00	4.00	4.00	3.75	3.95	3.95	4.93	4.45	—	—	—	—	—
40-1602	Utilities - Power & Pumping	3.00	3.00	3.00	1.00	1.95	1.95	1.85	0.50	—	—	—	—	—
40-1603	Utilities - Purification	8.00	8.00	9.00	12.25	12.10	12.10	10.35	17.05	—	—	—	—	—
40-1604	Utilities - Transmission & Distribution	6.50	6.50	6.50	5.50	6.00	6.00	5.40	5.90	—	—	—	—	—
40-1605	Operations & Maintenance									35.80	36.80	36.80	36.80	0.30
40-1607	Utilities - Administration	6.10	7.10	5.05	6.75	6.70	6.70	6.85	5.95	4.05	6.15	6.15	6.15	1.60
40-1609	Engineering								6.50	6.50	10.50	10.50	10.50	1.75
Subtotal Water Fund		27.60	28.60	27.55	29.25	30.70	30.70	29.38	40.35	46.35	53.45	53.45	53.45	3.65
41-1605	Operations & Maintenance	6.40	6.40	6.50	5.50	6.60	6.60	5.40	4.00	4.00	4.20	4.20	4.20	—
41-1607	Utilities - Administration	8.95	8.95	8.70	6.45	6.40	6.40	6.85	3.35	3.45	5.95	5.95	5.95	—
41-1609	Engineering								2.50	1.35	0.95	0.95	0.95	—
Subtotal Sewer Fund		15.35	15.35	15.20	11.95	13.00	13.00	12.25	9.85	8.80	11.10	11.10	11.10	—
Total - Water and Sewer Funds		42.95	43.95	42.75	41.20	43.70	43.70	41.63	50.20	55.15	64.55	64.55	64.55	3.65
Stormwater Drainage Fund (42)														
42-1606	PW - Stormwater Drainage	0.10	0.10	0.10	0.30	0.40	0.40	2.20	3.20	2.70	4.00	4.00	4.00	—
42-1607	PW - Administration	0.45	0.45	0.35	0.80	0.90	0.90	1.80	1.85	3.70	2.85	2.85	2.85	—
Total - Stormwater Drainage Fund		0.55	0.55	0.45	1.10	1.30	1.30	4.00	5.05	6.40	6.85	6.85	6.85	—
Golf Course Fund (43)														
43-1306	PRL - Golf Course - Operations	2.88	2.88	3.00	4.00	4.00	14.70	14.70	3.00	3.00	3.00	3.00	3.00	—
43-1307	PRL - Golf Course - Maintenance	4.50	4.50	4.00	8.25	8.25	6.00	6.00	4.25	4.25	4.00	4.00	4.00	—
Total - Golf Course Fund		7.38	7.38	7.00	12.25	12.25	20.70	20.70	7.25	7.25	7.00	7.00	7.00	—
Concrete Utility Fund (44)														
44-1001	PW - Administration	0.92	0.92	1.30	0.58	0.58	0.58	—	—	—	—	—	—	—
44-1006	PW - Program	2.00	2.00	1.45	2.45	2.45	2.45	2.35	1.10	1.20	1.45	1.45	1.45	—
Total - Concrete Utility Fund		2.92	2.92	2.75	3.03	3.03	3.03	2.35	1.10	1.20	1.45	1.45	1.45	—
Central Services Fund (60)														
60-0610	Central Services - Print Shop	1.10	1.10	1.10	1.00	1.00	1.00	—	—	—	—	—	—	—

Ten Years Personnel Staffing Comparison - Permanent Employees FTE

Fund-Division	Department Division	2014	2015	2016	2017	2018	2019	2020	2021	2022	Budget 2023	Estimate 2023	Budget 2024	2024 Budget vs 2023 Est
ServiCenter Fund (61)														
61-1007	PW - Garage	9.00	10.00	10.00	10.00	10.00	10.00	8.84	9.25	9.25	8.25	8.25	8.25	—
61-1008	PW - Administration	1.00	—	—	—	—	—	1.00	—	—	—	—	—	—
Total - ServiCenter		10.00	10.00	10.00	10.00	10.00	10.00	9.84	9.25	9.25	8.25	8.25	8.25	—
Risk Management Fund (63)														
63-0503	HR - Self-Insurance	1.50	1.00	1.00	1.00	1.00	1.00	0.75	0.50	0.50	1.25	1.25	1.25	0.50
Employees Benefits Fund (64)														
64-0505	HR - Self-Insurance	1.50	1.00	1.00	2.00	1.00	1.00	0.50	0.50	0.50	1.20	1.20	1.20	0.20
Englewood Environmental Fund (85)														
85-8501	PW - Administration	0.58	0.58	0.58	0.58	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	—
South Platte Renew (SPR) Fund (90)														
90-1701	Projects Regulatory Management													
90-1702	Beneficial Use	9.00	9.00	9.00	9.00	—	—	—	—	—	—	—	—	—
90-1703	Maintenance	5.00	5.00	5.00	5.00	—	—	—	—	—	—	—	—	—
90-1704	Operations	20.00	20.00	20.00	22.00	—	—	—	—	—	—	—	—	—
90-1705	Laboratory	26.00	26.00	26.00	26.00	—	—	—	—	—	—	—	—	—
90-1706	Business Services	6.40	6.40	6.40	6.40	—	—	—	—	—	—	—	—	—
90-1707	Pretreatment	11.00	11.00	11.00	10.00	—	—	—	—	—	—	—	—	—
90-1708	Pretreatment	—	—	—	—	—	—	—	6.00	6.00	6.00	6.00	6.00	—
90-1709	Engineering	—	—	—	—	—	—	—	15.00	15.00	17.00	17.00	17.00	—
90-1710	Environmental Programs	—	—	—	—	31.00	31.00	31.00	12.00	12.00	12.00	12.00	12.00	—
90-1711	Operations and Maintenance Solutions	—	—	—	—	50.00	50.00	50.00	45.00	45.00	43.00	43.00	43.00	—
90-1712	Business Solutions	—	—	—	—	7.75	7.75	7.75	8.00	8.00	7.50	7.50	7.50	—
Total - SPWRP		77.40	77.40	77.40	78.40	88.75	88.75	88.75	86.00	86.00	85.50	85.50	85.50	—
GRAND TOTAL		478.59	455.59	435.86	439.06	452.16	462.83	471.12	463.88	487.80	494.86	503.98	504.13	0.15
Change in number of Employees		0.97	(29.85)	(17.88)	(7.27)	8.70	13.15	20.90	(7.24)	23.92	7.06	9.12	0.15	
Percentage Increase (Decrease)			(4.8)%	(4.3)%	0.7%	3.0%	2.4%	1.8%	(1.5)%	5.2%	1.4%	1.8%	—%	

*Recreation, including Golf Course, hires seasonal temporaries and does not budget these as Full Time Equivalents.

There are also various temporary positions and internships.

Upon conversion to the new financial system (2002), many divisions were combined. We have tried to show both the old and new structure when possible.

Ten Years Operating Indicators by Function/Program

Function/Program	2013	2014*	2015	2016	2017	2018	2019	2020**	2021**	2022
Police										
Calls for assistance	50,882	50,760	47,099	44,257	44,707	44,482	57,987	49,059	55,674	51,750
Number of uniformed officers	71	72	75	75	77	76	78	78	78	78
Building Division										
Commercial construction value	\$12,432,89	\$56,949,58	\$73,276,42	\$55,744,42	\$58,254,20	\$62,622,82	\$53,480,68	\$67,716,12	\$108,847,7	\$55,638,85
Number of units	68	108	119	107	129	109	75	93	135	93
Residential construction value	\$5,461,307	\$8,255,353	\$13,730,42	\$21,961,66	\$30,987,35	\$50,218,02	\$38,224,37	\$27,243,22	\$19,876,93	\$157,799,4
Number of units	251	299	352	427	618	518	498	429	338	606
Building permits value	\$145,154,6	\$93,181,63	\$105,041,6	\$89,917,68	\$98,839,20	\$118,928,3	\$101,778,0	\$105,916,6	\$143,970,3	\$217,163,5
Number of permits	2,096	3,936	3,246	2,857	2,558	3,159	2,756	2,609	2,389	1,966
Parks and Recreation										
Englewood Recreation Center										
Visits	287,000	240,679	242,472	240,320	232,424	236,372	245,644	75,943	217,748	227,249
Malley Recreation Center										
Visits *	2,502	89,497	114,410	112,566	98,680	105,623	97,472	24,958	44,809	75,551
Park Shelter Reservations	511	536	627	760	398	579	470	172	377	429
Golf Rounds Played:										
9 hole	18,157	17,766	16,737	15,799	18,128	17,171	12,790	14,200	17,951	15,435
18 hole	25,900	24,580	25,605	26,176	35,395	34,305	32,406	38,363	35,607	30,864
Par 3 Course	20,020	19,207	19,905	19,175	24,158	20,140	16,023	24,475	26,736	22,504
Water										
New connections	8	13	25	25	147	57	44	43	32	55
Water Main Breaks	35	35	15	15	23	27	42	42	32	21
Average Daily Consumption										
(Millions of gallons)	4.703	5.275	4.763	4.695	5.140	5.440	5.175	5.930	5.335	5.597
Peak Daily Consumption										
(Millions of gallons)	10.890	10.905	10.010	10.210	10.400	10.780	10.540	10.783	10.669	12.050
Wastewater										
Average Daily Sewage Treated										
(Millions of gallons)	21.1	21.5	23.1	22.1	20.4	20.4	18.7	17.8	17.2	16.8

*Malley Recreation Center activity tracking was changed from membership tracking to number of visits during 2014.

**Recreation facilities were at limited capacity in 2020 and 2021 due to COVID-19 protocols.

Sources: City Departments

Ten Years Capital Asset Statistics by Function/Program

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Police										
Marked police vehicles	19	19	20	23	23	23	23	23	19	20
Stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Miles of streets and alleys										
Streets	121.63	121.63	121.63	121.63	121.63	121.63	121.63	121.63	121.63	121.63
Alleys	39.5	39.5	39.5	39.5	39.5	39.5	39.5	39.5	39.5	39.5
Parks and Recreation										
Parks	12	12	12	12	12	12	12	12	12	12
Acreage	166.1	166.1	166.1	166.1	166.1	166.1	166.1	166.1	166.1	166.1
Greenbelts	3	3	3	3	3	3	3	3	3	3
Acreage	23.67	23.67	23.67	23.67	23.67	23.67	23.67	23.67	23.67	23.67
Athletic complexes	3	3	3	3	3	3	3	3	3	3
Acreage	30.87	30.87	30.87	30.87	30.87	30.87	30.87	30.87	30.87	30.87
Dog Park	1	1	1	1	1	1	1	1	1	1
Recreation Centers	2	2	2	2	2	2	2	2	2	2
Swimming pools	2	2	2	2	2	2	2	2	2	2
Golf course - 18 hole	1	1	1	1	1	1	1	1	1	1
Golf course - 9 hole	1	1	1	1	1	1	1	1	1	1
Golf course - Par 3	1	1	1	1	1	1	1	1	1	1
Water										
Water Mains (miles)	166	166	166	166	166	166	166	166	166	166
Fire hydrants	570	570	570	570	570	570	570	570	570	570
Storage Capacity (Millions of gallons)	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Daily Plant Capacity (Millions of gallons)	28	28	28	28	28	28	28	28	28	28
Wastewater										
Sanitary Sewers (miles)	80	80	80	80	80	80	80	80	80	80
Treatment Capacity (Millions of gallons)	50	50	50	50	50	50	50	50	50	50

Sources: City Departments

Budget Ordinances

ORDINANCE NO. 57
SERIES OF 2023

COUNCIL BILL NO. 63
INTRODUCED BY COUNCIL
MEMBER NUNNENKAMP

AN ORDINANCE FIXING THE TAX LEVY IN MILLS UPON EACH DOLLAR OF THE ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CITY OF ENGLEWOOD, COLORADO.

WHEREAS, it is the duty of the City Council of the City of Englewood, Colorado, under the Englewood Home Rule Charter and Colorado Revised Statutes, to make the annual property levy for City purposes; and

WHEREAS, the City Council has duly considered the estimated valuation of all the taxable property within the City and the needs of the City and of each of said levies and has determined that the levies as hereinafter set forth, are proper and wise; and

WHEREAS, the following levies are permitted under Article X, Section 20 of the Colorado Constitution without a vote by the citizens;

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

Section 1. That there be and hereby is levied for the year of 2023, due and payable as required by statute in the year 2024, a tax of 5.880 mills on the dollar for the General Fund of the City of Englewood, Colorado and 2.100 mills on the dollar for the Englewood Police Headquarters General Obligation Bond Debt Service Fund of the City of Englewood, Colorado.

That the levy hereinabove set forth shall be levied upon each dollar of the assessed valuation of all taxable property within the corporate limits of the City of Englewood, Colorado, and the said levy shall be certified by law.

Section 2. General Provisions Applicable to this Ordinance

The following general provisions and findings are applicable to the interpretation and application of this Ordinance:

A. Severability. If any clause, sentence, paragraph, or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect, impair or invalidate the remainder of this Ordinance or its application to other persons or circumstances.

B. Safety Clauses. The City Council hereby finds, determines, and declares that this Ordinance is promulgated under the general police power of the City of Englewood, that it is promulgated for the health, safety, and welfare of the public, and that this Ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare. The City Council further determines that the Ordinance bears a

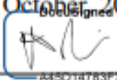
Budget Ordinances

rational relation to the proper legislative object sought to be obtained. This Safety Clause is not intended to affect a Citizen right to challenge this Ordinance through referendum pursuant to City of Englewood Charter 47.

C. Publication. Publication of this Ordinance may be in the City's official newspaper, the City's official website, or both. Publication shall be effective upon the first publication by either authorized method.

D. Actions Authorized to Effectuate this Ordinance. The Mayor is hereby authorized and directed to execute all documents necessary to effectuate the approval authorized by this Ordinance, and the City Clerk is hereby authorized and directed to attest to such execution by the Mayor where necessary. In the absence of the Mayor, the Mayor Pro Tem is hereby authorized to execute the above-referenced documents. The execution of any documents by said officials shall be conclusive evidence of the approval by the City of such documents in accordance with the terms thereof and this Ordinance. City staff is further authorized to take additional actions as may be necessary to implement the provisions of this Ordinance.

Introduced and passed on first reading on the 18th day of September, 2023; and on second reading, in identical form to the first reading, on the 2nd day of October, 2023.



Othoniel Sierra, Mayor

ATTEST:



Stephanie Carlile, City Clerk

I, Stephanie Carlile, City Clerk of the City of Englewood, Colorado, hereby certify that the above and foregoing is a true copy of an Ordinance, introduced and passed in identical form on first and second reading on the dates indicated above; and published two days after each passage on the City's official website for at least thirty (30) days thereafter. The Ordinance shall become effective thirty (30) days after first publication on the City's official website.



Stephanie Carlile

Budget Ordinances

ORDINANCE NO. 55
SERIES OF 2023

COUNCIL BILL NO. 61
INTRODUCED BY COUNCIL
MEMBER ANDERSON

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF ENGLEWOOD, COLORADO, FOR FISCAL YEAR 2024.

WHEREAS, pursuant to the provisions of Part I, Article X, of the Charter of the City of Englewood, Colorado, a budget for fiscal year 2024 was duly submitted by the City Manager to the City Council;

WHEREAS, the City Council of the City of Englewood studied and discussed the 2024 fiscal year budget at a budget workshop held on August 14, 2023;

WHEREAS, a public hearing on said budget was held by the City Council at the meeting of the City Council on September 11, 2023, in conformance with § 87 of the Home Rule Charter of the City of Englewood; and

WHEREAS, notice of the time and place of said hearing was published within seven days after submission of the budget in the manner provided in the Charter for the publication of an ordinance, in conformance with § 87 of the Home Rule Charter of the City of Englewood.

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

Section 1. That the budget of the City of Englewood, Colorado, for fiscal year 2024, as submitted by the City Manager, duly considered by the City Council and with changes made by the City Manager to reflect Council discussion after public hearing, is adopted as the budget for the City of Englewood for the fiscal year 2024.

Budget Ordinances

Section 2. GENERAL FUND

2024 BUDGET

GENERAL FUND

Fund Balance, January 1, 2024 \$ **23,298,610**

	REVENUES
Sales/Use Tax	\$ 45,033,000
Property and Specific Ownership Tax	\$ 6,950,000
Franchise/Occupation/Cigarette/Hotel Tax	\$ 4,155,000
Licenses/Permits	\$ 1,539,800
Intergovernmental Revenue	\$ 1,359,578
Charges for Services	\$ 4,112,754
Cultural & Recreation	\$ 3,013,405
Fines & Forfeitures	\$ 260,775
Interest	\$ 404,500
Contribution from Component Units	\$ 1,899,000
Other	\$ 801,918
Total Revenues	\$ 69,529,730
Other Financing Sources	\$ 141,612
Total Sources of Funds	\$ 69,671,342

	EXPENDITURES
Legislation	\$ 267,369
City Manager's Office	\$ 1,101,312
City Clerk's Office	\$ 820,682
City Attorney's Office	\$ 1,081,417
Municipal Court	\$ 1,559,137
Human Resources	\$ 965,896
Finance	\$ 2,299,173
Information Technology	\$ 5,288,993
Community Development	\$ 3,394,414
Public Works	\$ 11,702,924
Police	\$ 27,610,810
Parks, Recreation, Library and Golf	\$ 10,056,064
Communications	\$ 1,010,919
Contingencies	\$ 2,735,497
Debt Service	\$ 141,612
Component Units	\$ -
Total Expenditures	\$ 70,036,219
Other Financing Uses	\$ 4,942,157
Total Uses of Funds	\$ 74,978,376
Fund Balance, December 31, 2024	\$ 17,991,576

Budget Ordinances

Section 3. SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Conservation Trust Fund

Fund Balance, January 1, 2024		\$	353,616
	Revenues	\$	420,000
	Expenditures	\$	523,328
Fund Balance, December 31, 2024		\$	250,288

Donors Fund

Fund Balance, January 1, 2024		\$	603,293
	Revenues	\$	72,100
	Expenditures	\$	400,500
Fund Balance, December 31, 2024		\$	274,893

Parks and Recreation Trust Fund

Fund Balance, January 1, 2024		\$	126,626
	Revenues	\$	2,500
	Expenditures	\$	15,000
Fund Balance, December 31, 2024		\$	114,126

Malley Center Trust Fund

Fund Balance, January 1, 2024		\$	418,160
	Revenues	\$	3,000
	Expenditures	\$	35,000
Fund Balance, December 31, 2024		\$	386,160

Open Space Fund

Fund Balance, January 1, 2024		\$	1,847,543
	Revenues	\$	1,600,000
	Expenditures	\$	1,312,195
Fund Balance, December 31, 2024		\$	2,135,348

Budget Ordinances

Section 4. DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

Police HQ General Obligation Bonds

Fund Balance, January 1, 2024	\$	47,268
Revenues	\$	2,253,250
Expenditures	\$	2,233,300
Fund Balance, December 31, 2024	\$	67,218

Section 5. CAPITAL PROJECT FUNDS

Public Improvement

Fund

Fund Balance, January 1, 2024	\$	3,571,762
Revenues	\$	5,260,000
Expenditures	\$	5,784,077
Transfer In	\$	4,542,157
Transfer Out	\$	4,161,612
Fund Balance, December 31, 2024	\$	3,428,230

Capital Projects Fund

Fund Balance, January 1, 2024	\$	769,125
Revenues	\$	5,000
Expenditures	\$	3,169,345
Transfer In	\$	4,020,000
Fund Balance, December 31, 2024	\$	1,624,780

Police HQ Construction Fund

Fund Balance, January 1, 2024	\$	2,366,272
Revenues	\$	50,000
Expenditures	\$	600,600
Fund Balance, December 31, 2024	\$	1,815,672

Budget Ordinances

Section 6. ENTERPRISE FUNDS

ENTERPRISE FUNDS

Water Fund

Fund Balance, January 1, 2024	\$	17,898,827
Revenues	\$	32,130,000
Expenditures	\$	47,550,811
Fund Balance, December 31, 2024	\$	2,478,016

Sewer Fund

Fund Balance, January 1, 2024	\$	10,255,592
Revenues	\$	26,411,000
Expenditures	\$	29,018,830
Fund Balance, December 31, 2024	\$	7,647,762

Storm Drainage Fund

Fund Balance, January 1, 2024	\$	24,557,387
Revenues	\$	3,637,000
Expenditures	\$	26,142,435
Fund Balance, December 31, 2024	\$	2,051,952

Golf Course Fund

Fund Balance, January 1, 2024	\$	252,099
Revenues	\$	2,986,190
Expenditures	\$	2,931,941
Fund Balance, December 31, 2024	\$	306,348

Concrete Utility Fund

Fund Balance, January 1, 2024	\$	2,121,959
Revenues	\$	1,148,600
Expenditures	\$	1,192,549
Fund Balance, December 31, 2024	\$	2,078,010

Housing Rehabilitation Fund

Fund Balance, January 1, 2024	\$	1,046,051
Revenues	\$	140,325
Expenditures	\$	293,000
Fund Balance, December 31, 2024	\$	893,376

Budget Ordinances

Section 7. INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Servicenter Fund

Fund Balance, January 1, 2024	\$	298,748
Revenues	\$	2,602,310
Expenditures	\$	2,582,630
Fund Balance, December 31, 2024	\$	318,428

Capital Equipment Replacement Fund

Fund Balance, January 1, 2024	\$	2,912,187
Revenues	\$	1,070,591
Expenditures	\$	2,466,534
Fund Balance, December 31, 2024	\$	1,516,244

Risk Management Fund

Fund Balance, January 1, 2024	\$	961,659
Revenues	\$	1,557,423
Expenditures	\$	2,424,324
Fund Balance, December 31, 2024	\$	94,758

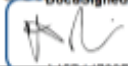
Employee Benefits Fund

Fund Balance, January 1, 2024	\$	945,786
Revenues	\$	7,108,981
Expenditures	\$	7,268,250
Fund Balance, December 31, 2024	\$	786,517

Budget Ordinances

Section 8. That the said budget shall be a public record in the office of the City Clerk and shall be open to public inspection. Sufficient copies thereof shall be made available for the use of the City Council and the public, the number of copies to be determined by the City Manager.

Introduced and passed on first reading on the 18th day of September, 2023; and on second reading, in identical form to the first reading, on the 2nd day of October, 2023.

DocuSigned by:

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Othoniel Sierra, Mayor

ATTEST:

DocuSigned by:

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Stephanie Carlile, City Clerk

I, Stephanie Carlile, City Clerk of the City of Englewood, Colorado, hereby certify that the above and foregoing is a true copy of an Ordinance, introduced and passed in identical form on first and second reading on the dates indicated above; and published two days after each passage on the City's official website for at least thirty (30) days thereafter. The Ordinance shall become effective thirty (30) days after first publication on the City's official website.

DocuSigned by:

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Stephanie Carlile

Budget Ordinances

ORDINANCE NO. 56 _____
SERIES OF 2023

COUNCIL BILL NO. 62
INTRODUCED BY COUNCIL
MEMBER WOODWARD

AN ORDINANCE APPROPRIATING MONIES FOR ALL MUNICIPAL PURPOSES IN THE CITY OF ENGLEWOOD, COLORADO, FOR FISCAL YEAR BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024, CONSTITUTING WHAT IS TERMED THE ANNUAL APPROPRIATION BILL FOR FISCAL YEAR 2024.

WHEREAS, a public hearing on the Proposed 2024 Budget was held September 11, 2023;

WHEREAS, the proposed operating budgets and Multiple Year Capital Plan for all City departments and funds were reviewed at a budget workshop held on August 14, 2023; and

WHEREAS, the Charter of the City of Englewood requires the City Council to adopt bills for ordinances adopting the Budget and Appropriation Ordinance no later than thirty days prior to the first day of the next fiscal year.

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

Section 1. That there be and there hereby is appropriated from the revenue derived from taxation in the City of Englewood, Colorado, from collection of license fees and from all other sources of revenue including available fund balances during the year beginning January 1, 2024, and ending December 31, 2024, the amounts hereinafter set forth for the object and purpose specified and set opposite thereto, specifically as follows:

Budget Ordinances

GENERAL FUND

Legislation	\$	267,369
City Manager's Office	\$	1,101,312
City Clerk's Office	\$	820,682
City Attorney's Office	\$	1,081,417
Municipal Court	\$	1,559,137
Human Resources	\$	965,896
Finance	\$	2,299,173
Information Technology	\$	5,288,993
Community Development	\$	3,394,414
Public Works	\$	11,702,924
Police	\$	27,610,810
Parks, Recreation, Library and Golf	\$	10,056,064
Communications	\$	1,010,919
Contingencies	\$	2,735,497
Debt Service	\$	141,612
Other Financing Uses	\$	4,942,157
Component Uses	\$	-

Total General
Fund

\$ 74,978,376

Budget Ordinances

CONSERVATION TRUST FUND

Total Conservation Trust Fund \$ 523,328

DONORS FUND

Total Donors Fund \$ 400,500

PARKS AND RECREATION TRUST FUND

Total Parks and Recreation Trust Fund \$ 15,000

MALLEY CENTER TRUST FUND

Total Malley Center Trust Fund \$ 35,000

OPEN SPACE FUND

Total Open Space Fund \$ 1,312,195

GENERAL OBLIGATION BOND FUND-POLICE HEADQUARTERS

Total General Obligation Bond Fund \$ 2,233,300

PUBLIC IMPROVEMENT FUND

Total Public Improvement Fund \$ 9,945,689

CAPITAL PROJECTS FUND

Total Capital Projects Fund \$ 3,169,345

Budget Ordinances

POLICE HQ CONSTRUCTION FUND

Total Police HQ Construction Fund \$ 600,600

WATER FUND

Total Water Fund \$ 47,550,811

SEWER FUND

Total Sewer Fund \$ 29,018,830

STORM DRAINAGE FUND

Total Storm Drainage Fund \$ 26,142,435

GOLF COURSE FUND

Total Golf Course Fund \$ 2,931,941

CONCRETE UTILITY FUND

Total concrete Utility Fund \$ 1,192,549

HOUSING REHABILITATION FUND

Total Housing Rehabilitation Fund \$ 293,000

Budget Ordinances

SERVICENTER FUND

Total Servicer Fund \$ 2,582,630

CAPITAL EQUIPMENT REPLACEMENT FUND

Total Capital Equipment
Replacement Fund \$ 2,466,534

RISK MANAGEMENT FUND

Total Risk Management Fund \$ 2,424,324

EMPLOYEE BENEFITS FUND

Total Employee Benefits Fund \$ 7,268,250

Section 2. The foregoing appropriations shall be considered to be appropriations to groups within a program or department within the fund indicated but shall not be construed to be appropriated to line items within any groups, even though such line items may be set forth as the adopted budget for the fiscal year 2024.


Section 3. All monies in the hands of the Director of Finance, or to come into the Director's hands for the fiscal year 2023, may be applied on the outstanding claims now due or to become due in the said fiscal year of 2024.

Budget Ordinances

Section 4. All unappropriated monies that may come into the hands of the Director of Finance during the year 2024, may be so distributed among the respective funds herein as the City Council may deem best under such control as is provided by law.

Section 5. During or at the close of the fiscal year of 2023, any surplus money in any of the respective funds, after all claims for 2023 against the same have been paid, may be distributed to any other fund or funds at the discretion of the City Council.

Introduced and passed on first reading on the 18th day of September, 2023; and on second reading, in identical form to the first reading, on the 2nd day of October, 2023.

DocuSigned by:

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Othoniel Sierra, Mayor

ATTEST:

DocuSigned by:

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Stephanie Carlile, City Clerk

I, Stephanie Carlile, City Clerk of the City of Englewood, Colorado, hereby certify that the above and foregoing is a true copy of an Ordinance, introduced and passed in identical form on first and second reading on the dates indicated above; and published two days after each passage on the City's official website for at least thirty (30) days thereafter. The Ordinance shall become effective thirty (30) days after first publication on the City's official website.

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Stephanie Carlile

Glossary

Account	A separate financial reporting unit for budgeting, management or accounting purposes. Every transaction, starting with adoption of the budget is recorded in an account.
Accrual Basis	A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.
Adopted Budget	The financial program that forms the basis for fiscal year appropriations, as adopted by the City Council. Contains both the annual operating and capital budgets.
Ad Valorem Tax	A tax levied on taxable property (land, improvements, and personal property) for the purpose of financing general operations of the City and debt service requirements.
Agency Funds	Account for assets held by the City in a custodial capacity. The accounting used for agency funds is much like that used for proprietary funds.
Appropriation	A legal authorization to make expenditures and incur obligations for specific purposes. The maximum level of spending for each fund and each department as authorized annually by the City Council. Total appropriations include the original adopted budget and any supplemental adjustments made throughout the year, hence the Amended Budget.
art	art is is the former name for the free shuttle service which runs through the City from the Swedish/Craig complex and terminates at the CityCenter RTD hub. There are displays of public art at many of the stops. art is funded by the City, RTD, and DRCoG. (The lack of capitalization is deliberate.) The free shuttle service is now known as The Englewood Trolley.
Balanced Budget	A budget in which fund balance or funds available and current revenues equal or exceed current expenditures.
Bond	A written promise to pay a specified sum of money at a specified date in the future.
Budget	A plan of financial operation giving an estimate of proposed expenditures and the proposed means of financing them.
Budget Authority	Authority provided through an appropriation act approved by the council to enter into financial commitments, such as contracts and purchase orders that will result in the eventual disbursement of cash. In the case of the operating budget, most budget authority lapses at the end of the fiscal year if the authority has not been committed at that point. In the case of the capital budget, authority may not lapse until construction of the project is completed.

Glossary

Budgetary Basis	This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: Accrual (GAAP), cash, or modified accrual. The City of Englewood’s basis is modified accrual.
Budget Deficit	The result of current expenditures exceeding current revenues. The difference must be covered through either borrowing or tapping other resources, such as budget reserves.
Budget Guidelines	Guidelines developed by the City Manger and the executive management, in consultation with the council, that describe the budget environment-that is, revenue expectations and policy emphasis-for the forthcoming year. Departments make their budget requests on the basis of the guidelines.
Capita	A term adapted from the Latin phrase pro capite meaning "per (each) head" with pro meaning "per" or "for each", and capite (caput ablative) meaning "head." It is commonly and usually used in place of saying "for each person" or "per person".
Capital	An expenditure which results on the acquisition of or addition to fixed assets and meets these criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: Land, Buildings, Structures & Improvements, Equipment; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss.
Capital Project	A specific and identifiable improvement or purpose for which expenditures are proposed.
Capital Projects Fund	A governmental fund established to account for resources used for the acquisition of large capital improvements other than those acquisitions accounted for in proprietary or trust funds.
Cash Basis	A method of accounting in which revenues are recorded only when cash is received and expenditures are recorded only when payment is made.
CDOT	Colorado Department of Transportation.
CERF	Capital Equipment Replacement Fund, used to replace the “rolling stock” on a scheduled basis.

Glossary

Charges for Services	Charges or fees established to recover part or all of the costs incurred in the provision of services. These charges are based on the philosophy that the recipient of the benefits should pay for the services. These are also referred to as user fees.
Chart of Accounts	A chart that assigns a unique number to each type of account (e.g., salaries, property taxes, sales and use taxes, etc.) and to each budgetary unit in the organization. The chart of account provides a system for recording revenues and expenditures that fits the organizational structure.
CML	Colorado Municipal League.
Commodities	Goods purchased such as office supplies, janitorial supplies, chemicals or other operational supplies.
Comprehensive Annual Financial Report	Usually referred to by its abbreviation, this report summarizes financial data for the previous fiscal year in a standardized format. The report is organized by fund types and contains the following documents: 1) an independent auditor's report; 2) management's discussion and analysis (MD&A); 3) a statement of net assets (or a balance sheet for governmental funds); 4) a statement of activities for all funds; and 5) a statement of revenues, expenditures and changes in fund balance (an operating statement) for governmental funds. An operating statement comparing the budget with actual amounts will also be prepared for the general fund.
Contractual	Contractual services. Services purchased such as utilities, insurance, maintenance contract or consulting.
COP	Certificate of Participation. COPs are a type of financing where an investor purchases a share of the lease revenues over a period of time. In other words, the lease payments (principal and interest) are "certificated" and sold to investors.
Credit	An accounting term used in double-entry bookkeeping to indicate the right column of entry, as opposed to the left (debit) column, for entering a transaction. A credit entry increases the balance in a liability or revenue account but decreases the balance in an asset or expenditure/expense account.
CPF	Capital Projects Fund (also referred to as MYCP-Multi-Year Capital Plan) accounts for the acquisition and/or construction of major capital improvements and facilities. Financing is provided primarily with transfers from other City Funds.
CRPA	Colorado Recreation and Parks Association.
CRS	Colorado Revised Statutes.

Glossary

CTF	Conservation Trust Fund. Accounts for the acquisition of parks and open space land not previously owned by the City and for improvements to existing parks and recreation facilities. Financing is provided primarily from State Lottery Funds.
Debit	An accounting term referring the left column for entering accounting data as opposed to the right (or credit) column. A debit entry increases the balance in an asset or expenditure/expense account; a debit entry for a liability or revenue account; however, decreases the account balance.
Debt Service Fund	A fund established to account for revenues and expenditures used to repay the principal and interest on debt.
Disbursement	Payment usually by check for goods or services that have been delivered and invoiced.
Discount Rate	The interest rate at which the Federal Reserve makes short-term loans to member banks. The discount rate is an indicator of the direction in which the Federal Reserve is trying to push the broader economy. In general, a low interest rate indicates that it is trying to promote growth by making liquidity easily available, and a high interest rate shows that the Fed is concerned about inflationary pressures on the economy and trying to reduce the amount of money in the economy. Along with the sale of Treasury securities and the determining of the fed funds rate, setting the discount rate is one of the primary ways the Federal Reserve sets the monetary policy of the United States.
DOT	Department of Transportation.
DRCoG	Denver Regional Council of Governments.
EDDA	Englewood Downtown Development Authority.
EEA	Englewood Employees Association.
Efficiency Measure	A type of performance measure that is the ratio of inputs to outputs. It measures the amount of input required for each unit of output of a good or service that has been produced.
EHA	Englewood Housing Authority.
EMC	Englewood Municipal Code.

Glossary

EMS	Emergency Medical Services.
Encumbrance	Budget authority that is set aside when a purchase order or contract is approved. An encumbrance represents a contingent liability of the fund. It assures suppliers that sufficient funds will be available once the order is fulfilled. Encumbrances are also known as obligations.
Enterprise Fund	A separate fund used to account for services-for example, water, sewer, golf, airports-that are supported primarily by service charges paid by users.
EPA	Environmental Protection Agency.
EPBA	Englewood Police Benefit Association.
EPL	Englewood Public Library.
ERC	Englewood Recreation Center. May also be called the Community Center.
EURA	Englewood Urban Renewal Authority.
Expenditure	An accounting term that refers to the value of goods and services received during a period of time, regardless of when they are used (accrual basis) or paid for (cash basis).
Expense	An accounting term that refers to the value of goods and services used during a period of time, regardless of when they were received (modified accrual) or paid for (cash basis). For example, depreciation is the expense incurred in using up fixed assets for the accounting period.
Federal Funds Rate	In the United States, the federal funds rate is the interest rate at which depository institutions (banks and credit unions) lend reserve balances to other depository institutions overnight, on an uncollateralized basis.
Fiduciary Fund	Records the financial resources that governments hold in trust for individuals or other governments.

Glossary

Full-Time Equivalent (FTE)	The number of hours per year (typically 2080 hours) a full-time employee is expected to work. If there are two workers, each of whom works half that number of hours per year, the two workers together equal one full-time equivalent.
Fund	A self-balancing set of accounts which comprise its assets, liabilities, fund balance, revenues and expenditures/expenses. These are set up to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitation.
Fund Balance	The difference between the fund's assets and liabilities. Portions of the fund balance may be reserved of the governmental and similar trust funds.
Funds Available	A term used by proprietary funds rather than fund balance is calculated based on working capital (current assets less current liabilities) and adds back the current portion of long-term debt due within the next twelve months.
GDP	Gross Domestic Product is the monetary value of all finished goods and services made within a country during a specific period. GDP provides an economic snapshot of a country, used to estimate the size of an economy and growth rate. GDP can be calculated in three ways, using expenditures, production, or incomes.
General Ledger	The final record where transactions are reconciled into current and fixed assets, liabilities, revenue, expenditure (or expense), encumbrance and fund balance. Accounting information is posted from the journal to the general ledger. The general ledger is the source of information for preparing all financial reports, including the balance sheet and operating statements.
General Obligation Bonds	Bonds that finance public projects such as streets, municipal facilities and park improvements. Repayment of the bonds is typically from property taxes and the bonds are backed by the full faith and credit of the issuing government.
GFOA	Government Finance Officers' Association.
GIS	Geographic Information System.

Glossary

GOCO	<p>Great Outdoors Colorado. Under the 1992 amendment to the Colorado Constitution that created GOCO, GOCO receives 50% of Lottery proceeds. All Lottery proceeds are distributed as follows:</p> <p>GOCO receives half of Lottery proceeds capped out at \$35 million a year adjusted for inflation. In Fiscal Year 2000/2001, GOCO is projected to receive approximately \$40 million.</p> <p>40% of Lottery proceeds are distributed to the Conservation Trust Fund for allocation to local governments and park and recreation districts for parks, recreation, and open space purposes. 10% of Lottery proceeds are distributed directly to Colorado State Parks for state parks and outdoor recreation projects.</p> <p>GOCO offers grant opportunities derived from the four categories outlined in the Colorado Constitution -- outdoor recreation, wildlife, open space and local government. There are five competitive grant cycles: Open Space, Local Government, Legacy, Trails and Planning & Capacity. GOCO also awards grants through the Division of Wildlife and Colorado State Parks.</p>
Governmental Funds	<p>Funds through which most of the City's governmental functions are financed. They are accounted for on a spending or "financial flow" measurement focus which means only current assets and liabilities are generally included in the balance sheet. The reported fund balances (net current assets) are considered a measure of "available resources".</p>
IGA	<p>Intergovernmental Agreement.</p>
Interfund Transfer	<p>A flow of assets from one fund to finance activities in another fund without a requirement for repayment.</p>
Internal Service Fund	<p>One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis.</p>
ISTEA	<p>Intermodal Surface Transportation Efficiency Act.</p>
Journal	<p>An accounting term that refers to the book of original entry in which all transactions are logged. By convention, debit entries are entered first, followed by credit entries. The journal provides a chronological listing of all transactions for that fund. Information is then posted from the journal to the general (and subsidiary) ledgers.</p>
Legal Debt Limit	<p>The maximum amount of general obligation debt allowed under the Englewood Municipal Code.</p>
Legal Level of Budgetary Control	<p>The level at which a government's management may not reallocate resources without specific approval from the legislative body.</p>

Glossary

LEWWTP	Littleton/Englewood Wastewater Treatment Plant.
Mill Levy	The rate used in calculating taxes based on the value of property, expressed in mills per dollar of property value. A mill is 1/1000 of a dollar.
Modified Accrual	The basis of accounting under which revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recorded at the time liabilities are incurred.
MYCP	Multi-Year Capital Plan. Also CIP (Capital Improvement Plan).
Net Assets	Under the accrual basis of accounting, the difference between assets and liabilities. A net assets statement is prepared that combines all funds and any component units in which the local government has a primary financial interest.
Net Operating Deficit	The condition in which net operating expenditures exceed net operating revenue.
Net Operating Surplus	The condition in which net operating revenue exceed net operating expenditures.
NFPA	National Fire Protection Agency.
NPDES	National Pollution Discharge Elimination System.
NRPA	National Recreation and Parks Association.
Personal Services	Expenditures for salaries and related benefits.
PGA	Professional Golf Association.
PIF	Public Improvement Fund. This fund was set up to provide for the construction of general or special improvements. Unlike most of the other funds, appropriations for this fund are for the length of the project and do not lapse at the end of the fiscal year. All use tax on vehicles and building use tax are designated to this fund.

Glossary

PILT or PILOT	Payment In Lieu of Tax is made to compensate a local government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property. Usually it relates to the foregone property tax revenue.
Proprietary Funds	A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users.
Purchase Order	An agreement to buy goods and/or services from a specific vendor, with a promise to pay once delivery is made.
Revenue	Income received from normal business activities, usually from the sale of goods and services to customers. Revenue is also received from interest, dividends or royalties paid to them by other companies. Revenue may refer to income in general, or it may refer to the amount, in a monetary unit, received during a period of time, as in "Last year, Company X had revenue of \$32 million."
RTD	Regional Transportation District. In 1969, the Regional Transportation District was formed to provide a comprehensive public transportation network in the Denver area with a sales tax of six-tenths of one percent to subsidize operations. The district runs buses, light rail and access-a-ride operations. In November, 2004 voters approved an increase in the tax to 1% to be in effect January 1, 2005.
SCADA	Supervisory Control And Data Acquisition.
SCFD	Scientific and Cultural Facilities District. The Scientific & Cultural Facilities District (SCFD) is a regional special district that funds more than 300 scientific and cultural organizations in the six metro Denver counties of Adams, Arapahoe, Boulder, Denver, Douglas and Jefferson. Its creation by an overwhelming majority of the vote in 1988 is a testament to the broad public support for diverse cultural organizations in the region. The sales tax of one-tenth of one percent (a penny on every \$10) supports the organizations and currently produces more than \$30 million annually. Voters reaffirmed their support in 1994, when they approved the tax for another ten-year period.
SPCURE	South Platte Coalition for Urban River Evaluation.
Special Revenue Fund	A fund used to account for revenues legally earmarked for a particular purpose. For example, if revenues from a hotel/motel occupancy tax are earmarked for tourism and convention development, a hotel/motel tax fund would account for the revenue and expenditure associated with that purpose.

Glossary

Supplemental
Appropriation

Additional budget authority approved through an appropriation act after adoption of the budget. A legislative body may find it necessary during the fiscal year to approve additional budget authority for the local government, particularly for unforeseen contingencies such as a disaster or settlement of a lawsuit.

TABOR

This bill, passed in 1992, is known as the Taxpayer Bill of Rights or Amendment I. Article X, Section 20 of the Colorado Constitution contains tax, spending, revenue and debt limitations which apply to the State of Colorado and all local governments.

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving under 10% of annual revenue in grants from all state and local governments combined, are excluded from the provisions of TABOR. The City's management believes its Enterprise Funds, as listed in the Table of Contents, qualify for this exclusion. Spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

The City's management believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of the provisions, including the interpretation of how to calculate Fiscal Year Spending limits, may require judicial interpretation.

On November 4, 1997 a majority of the City's electors authorized the City to collect and spend or retain in a reserve all revenues without regard to any limitations under TABOR.

TMDL

Total maximum daily load.