

20 25

PROPOSED BUDGET



City of Englewood, Colorado

Proposed 2025 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

www.engagewoodco.gov/budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Englewood
Colorado**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

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, 2024**. 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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September 3, 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 proposed 2025 budget. The proposed 2025 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 eight Englewood community results/outcomes listed below. The 2022-2025 Strategic plan is located on the city's website at the following link: <https://www.engagewoodco.gov/home/showpublisheddocument/28979/637864719657530000>.

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

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

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

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

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

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

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

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

BUDGET PHILOSOPHY

The budget philosophy guides the development of the city budget. City staff adheres to the following philosophy as the budget proposals are prepared: *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 2025 General Fund budget is balanced. As compared to the 2024 amended budget, the proposed budget includes a 3.6% decrease of the non-personnel costs such as operating supplies, contractual services and operating capital outlay.

The total proposed 2025 budget appropriation for all city funds is approximately \$207 million.

- The General Fund proposed budget, supports a variety of services from public safety, transportation to parks and recreation, is \$75.5 million or 36.5% of the total budget appropriation.
- The Capital Project Fund and Public Improvement Fund is anticipated to fund

the proposed project budget estimated at approximately \$11.8 million.

- The proposed 2025 budget for the Enterprise Funds, includes water, sanitary sewer, stormwater and concrete utilities and the Broken Tee Golf Course, totaling \$96.1 million or 46.4% 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 collaboration with the City of Littleton. The capital improvement plan estimated expenditures in the SPR 2025 budget total

\$16 million. The City of Englewood and the City of Littleton each fund 50% of the SPR capital spending.

- Following are changes to the proposed 2025 budget since the August 26, 2024 meeting:
 - Governor Polis convened a special legislative session of the Colorado General Assembly (starting on August 26th) in order to address the anticipated property tax increase. We will inform City Council of any change this may have on the calculation of the city's property tax revenue estimate.

GENERAL FUND BUDGET ENHANCEMENTS

Overall, the General Fund 2025 expenditures increased by less than 1% or 0.6% over the 2024 amended budget. The regional Colorado Price Index (CPI) for 2025 forecasts a 2.9% increase. The ten-year (2013-2023) compounded annual growth rate for expenditures is 4.6% as compared to the CPI

of 3.3%. The 2025 budgeted salary increase for all employee groups is 2.0%. The city also negotiated favorable terms for medical and dental insurance with a 2.9% increase. Salary and benefit enhancements help us fulfill our commitment to provide an overall compensation package that both attracts and

retains highly skilled employees. The next page provides the 2025 enhancement requests for additional Full-Time Equivalent (FTE) positions and program/service operations addressing needs expressed by staff and the community.

Personnel Requests – \$319,323 provides funding for the following General Fund full-time positions (~2.75 FTEs plus additional limited part-time hours):

City Manager's Office

- Management Fellow (Second Year of a two-year Pilot Program) (1 FTE)
- Part-Time Green Business Coordinator (0.5 FTE) cost offset with Plastic Bag Fees and partnership with the City of Sheridan

City Clerk's Office

- 10 additional hours for Customer Experience Assistants/Passport Agents-cost offset in part with additional Passport Application Processing Fees
- Promotion of Department Assistant to Deputy City Clerk I

Finance

- Finance Manager Position Risk Management Duties reassigned to the City Attorney's Office Risk and Safety Administrator Position (0.25 FTE)

Communications

- Visual Communications Specialist position from part-time to full-time (0.5 FTE to 1.0 FTE)

Informational Technology

- GIS Technician (0.5 FTE) position supporting and funded by the Enterprise Funds

Non-Personnel Requests – \$959,420 of the operational enhancements supporting the following programs:

City Manager's Office

- Sustainability Program
- ARPA funding for Englewood's share in the Tri-Cities Homelessness Action Plan Projects

- Library of Things provides access to games, book club kits, culture passes, and with dedicating funds it can grow to include resources such as tools, learning enrichment kits, and other specialized items.

Public Works

- Refurbish existing patch truck to repair leaks and issues with mechanical auger asphalt distributor

Human Resources

- Expanded employee personal development and training program:
 - Denver University High Performance Leadership Academy
 - Insights Discovery Training

Community Development

- RTD Grant and EDDA Grant Match funding for expanded Trolley/Shuttle services

Finance

- Financial Advisory Services for Parks and Recreation General Obligation (GO) Bond Issue

Parks, Recreation, Library and Golf

- Creation of mobile app to assist with registration and class or event check-in
- Expanded summer reading program for youth and adults

Police Services

- Flock Safety Program
- Denver Fire contract 3% increase

Information Technology

- Proposed and ongoing Software/Hardware Maintenance Agreements Management

GENERAL FUND RESERVES

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/shortfall (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.

The General Fund's 2025 budget includes an unrestricted reserve funded at 16.7% of general fund operating revenue or approximately \$11.8M. Additionally, the estimated Taxpayer Bill of Rights (TABOR) emergency reserve is \$2.2M.

While the city's current overall fiscal condition is healthy, the need to keep up with the cost of doing business and additional resources to improve aging infrastructure remains a continuing challenge.

ENTERPRISE FUNDS

Enterprise Fund revenues from all sources (excluding bond and loan proceeds) is estimated to grow in 2025 by 6.9% over the 2024 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 – 3.72%

Water Rates and Fees

- Water usage rate – 4.5%
- Water Admin Fee - 4.5%
- Water Capital Investment Fee - \$1 per month increase (or \$17 per month)
- Water connection fee – 3.72%
- (NEW) Drinking Water Loan Fee - \$5 monthly fee to be implemented in 2025 recovering a portion of debt service related to the Lead Service Line Replacement Program.

Stormwater Rates and Fees

- Stormwater utility fee – 5% or \$1.03 monthly increase (from \$20.64 to \$21.67 per month)

These fee increases are critical to support 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 and cart fees at Broken Tee, generating approximately \$25,000 in additional revenue.

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

The annual estimate funding of \$4-\$5 million for the capital projects funds is primarily from Vehicle Use Tax, Construction/Building Materials Use Tax and the Arapahoe County Road and Bridge Tax. Additional funding for 2025 is due in part to the repurposing of the city's match (\$3.9M) to the Broadway/US285 Interchange project state grant that was returned due to the recent cost escalation for the project. The city also has designated \$200K in American Rescue Plan Act (ARPA) funds toward energy efficient projects. The city was recently awarded a Public Building Electrification Grant (\$750K) from the Colorado Energy Office.

The initial Capital Projects Funds' 2025 expenditure requests (for general government activities) total more than \$10 million. On April 15, 1015 and at the April 22, 2024 joint session with City Council, Planning and Zoning Commission and the Budget Advisory Committee, staff presented a comprehensive 5-year capital improvement plan. The Planning and Zoning Commission and the Budget Advisory Committee submitted an independent 2025 capital projects recommendation list to the City Manager for City Council's consideration.

The recommended Tier 1 projects list totals more than \$11 million. Staff seeks City Council's authorization to include a \$2.4 million transfer from the General Fund unassigned fund balance to the Capital Projects Fund.

Following are the general government capital projects funds' capital requests in the proposed 2025 budget:

Capital Request Title	Department	Fund	Program/ Ongoing or Project/ One-Time	~\$4M Funding Level	Additional Above ~\$4M Funding Level	Cumulative Total
Bridge Repairs	PW	PIF	Ongoing	\$ 500,000		\$ 500,000
Concrete Utility City Share	PW	PIF	Ongoing	\$ 350,000		\$ 850,000
Concrete Program Accessible Ramps	PW	PIF	Ongoing	\$ 350,000		\$ 1,200,000
Road & Bridge Maintenance Materials	PW	PIF	Ongoing	\$ 150,000		\$ 1,350,000
Pavement Maintenance by Area	PW	PIF	Ongoing	\$ 500,000		\$ 1,850,000
Alley Maintenance	PW	PIF	Ongoing	\$ 100,000		\$ 1,950,000
Security Cameras IT	IT	CPF	Ongoing	\$ 50,000		\$ 2,000,000
Neighborhood Traffic Calming Program	PW	PIF	Ongoing	\$ 100,000		\$ 2,100,000

Capital Request Title	Department	Fund	Program/ Ongoing or Project/ One-Time	~\$4M Funding Level	Additional Above ~\$4M Funding Level	Cumulative Total
Implementation of Neighborhood Traffic Calming Program & Safe Routes to School initiatives	PW	PIF	One-Time	\$ 250,000		\$ 2,350,000
Patrol Cars MDTs and Other IT-Related Equipment	IT	PHQCF	One-Time		\$ 375,000	\$ 2,725,000
Library Single-Exit Feasibility Study & Construction	PRLG	CPF	One-Time	\$ 130,000		\$ 2,855,000
City-Wide Facilities Energy Efficient Projects (YearOut Project List includes solar option)	PW	CPF	One-Time	\$ 950,000	\$ 2,500,000	\$ 6,305,000
Library Furniture	PRLG	CPF	One-Time	\$ 50,000		\$ 6,355,000
Sidewalk Gap Construction	PW	PIF	Ongoing	\$ 250,000		\$ 6,605,000
Network Development IT	IT	CPF	Ongoing	\$ 325,000		\$ 6,930,000
Street Reconstruction	PW	PIF	Ongoing		\$ 500,000	\$ 7,430,000
Facility Backup Generators	PW	CPF	One-Time		\$ 925,000	\$ 8,355,000
City-Wide Transportation Plan	PW	PIF	One-Time		\$ 250,000	\$ 8,605,000
Arterial and Collector Street Pavement Maintenance	PW	PIF	Ongoing		\$ 500,000	\$ 9,105,000
Signal Equipment Upgrade/Replacement	PW	PIF	Ongoing		\$ 300,000	\$ 9,405,000
Walk & Wheel Plan Implementation	PW	PIF	Ongoing		\$ 245,000	\$ 9,650,000
Civic Center 2nd Floor Carpet Replacements	PW	CPF	One-Time		\$ 50,000	\$ 9,700,000
PC Replacement IT	IT	CPF	Ongoing		\$ 125,000	\$ 9,825,000
Public Art - Wraps and Crosswalks	PW	PIF	Ongoing		\$ 100,000	\$ 9,925,000
Audio Visual Upgrades IT	IT	CPF	Ongoing		\$ 30,000	\$ 9,955,000
Wayfinding and Placemaking	COM	PIF	Ongoing		\$ 100,000	\$ 10,055,000
Annual Common Area Furniture Replacement (included with Facilities and Operations Program as funding allows)	PW	CPF	One-Time		\$ —	\$ 10,055,000
Street Lights and Furniture repair/replacement	PW	PIF	Ongoing		\$ 50,000	\$ 10,105,000
Security Civic Center and Rec Center	PW	CPF	Ongoing		\$ 20,000	\$ 10,125,000
Facilities and Operations	PW	CPF	Ongoing		\$ 1,483,000	\$ 11,608,000
Neighborhood Signs	COM	CPF	Ongoing		\$ 30,000	\$ 11,638,000
Emerald Ash Borer Mitigation	PRLG	CPF	Ongoing		\$ 50,000	\$ 11,688,000

Capital Request Title	Department	Fund	Program/ Ongoing or Project/ One-Time	~\$4M Funding Level	Additional Above ~\$4M Funding Level	Cumulative Total
Art in Public Places 1% Recreation	PRLG	CPF	Ongoing		\$ 62,080	\$ 11,750,080
TOTALS				\$ 4,055,000	\$ 7,695,080	\$ 11,750,080
Program/Ongoing Capital Requests			Ongoing	\$ 2,675,000	\$ 3,595,080	\$ 6,270,080
Project/One-Time Capital Requests			One-Time	\$ 1,380,000	\$ 4,100,000	\$ 5,480,000
Program and Project Capital Requests TOTALS				\$ 4,055,000	\$ 7,695,080	\$ 11,750,080
PIF TOTALS		PIF		\$ 2,550,000	\$ 2,045,000	\$ 4,595,000
CPF TOTALS		CPF		\$ 1,505,000	\$ 5,275,080	\$ 6,780,080
PHQCF TOTALS		PHQCF		\$ —	\$ 375,000	\$ 375,000
PIF, CPF and PHQCF CAPITAL REQUESTS TOTAL				\$ 4,055,000	\$ 7,695,080	\$ 11,750,080

Fund Key:

PIF = Public Improvement Fund (30) **CPF** = Capital Projects Fund (31) **PHQCF** = Police Headquarters Construction Fund (34)

Department Key:

COM=Communications **IT**=Information Technology **PRLG**=Parks, Recreation, Library and Golf **PW**=Public Works

BUDGET PROCESS

The 2025 budget process began in earnest during Q2 with the review of budget assumptions and initial capital requests. Throughout Q2 and Q3, staff has continued to provide updates and seek input from city council regarding estimated revenues and expenditures. The discussions also included detailed background information related to department priorities and service level enhancements. Through these discussions, staff was able to evaluate priorities and make necessary 2025 budget reductions. Dialog with city council throughout the 2025 budget season included discussion of key topics including preliminary estimates to address

critical infrastructure needs and possible funding alternatives.

City staff also 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. 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 proposed 2025 budget is welcomed at the budget public hearing scheduled on September 16, 2024. The adoption of the 2025 budget occurs with the passage of the first and second readings of the 2025 budget ordinances which are set for October 7, 2024 and October 21, 2024, respectively.

ACKNOWLEDGEMENTS

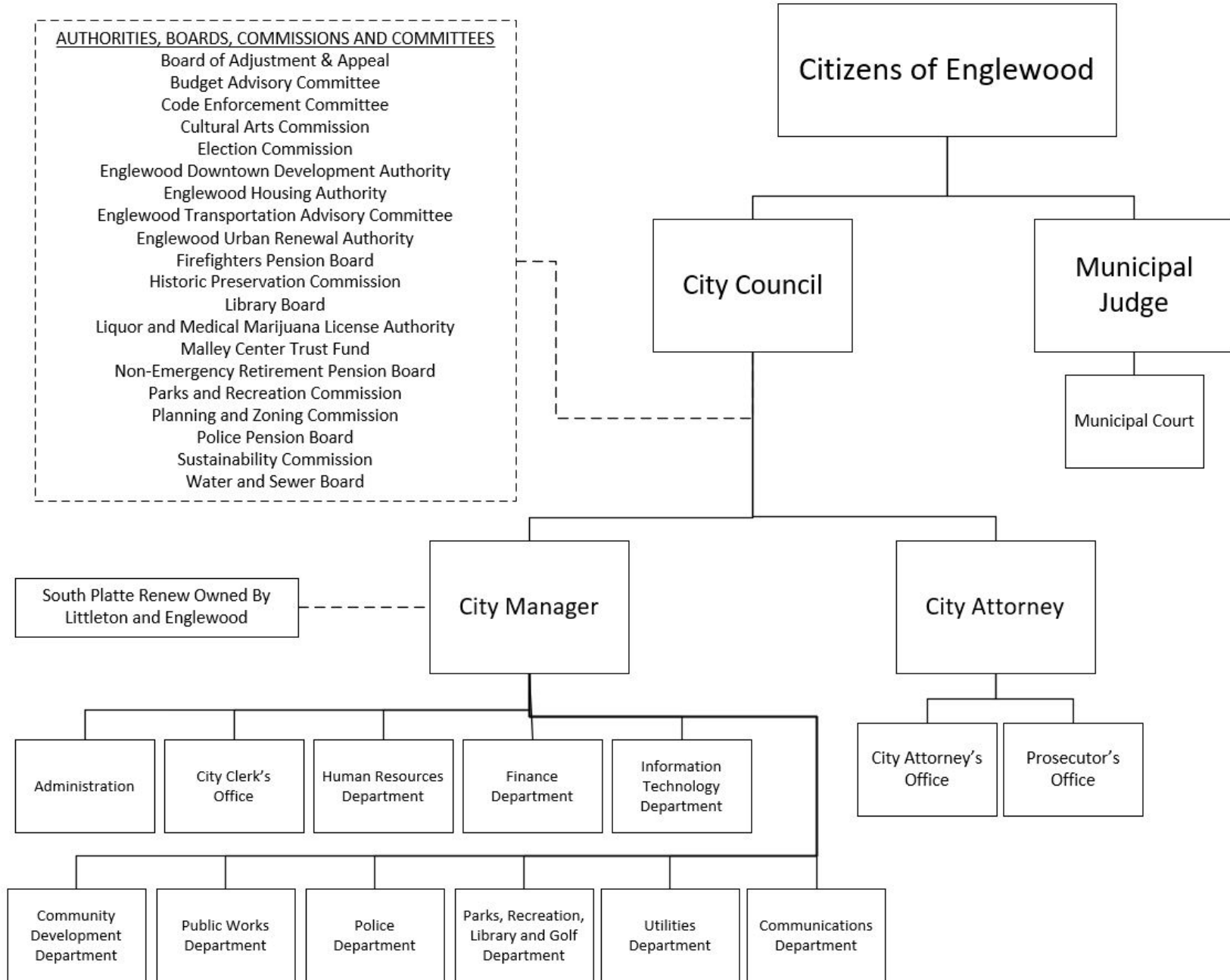
Special thanks to the Mayor, City Council, members of boards, commissions and committees, and city staff for their hard work in compiling the information provided within the proposed 2025 budget. Together, we have delivered a budget we believe addresses critical needs, provides adequate funding for city operations, and ensures a healthy operating expense reserve balance for contingencies and cash flow requirements.

Sincerely,

J. Shawn Lewis, City Manager

Introduction

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..... Rita Russell, At-Large
Council Member..... Tena Prange, 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 Clerk..... Stephanie Carlile
City Attorney..... Tamara Niles
Municipal Court Administrator..... Kennetha Julien
Human Resources Director..... Shawn Weiske
Finance Director..... Kevin Engels
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 Englewood City Council approved a three-year strategic plan which runs through the 2025 fiscal/calendar year. The strategic plan is anchored by the city’s vision, mission, and values,

and organizes work towards the achievement of the seven outcomes provided below. The revised Vision, Mission and Value Statements updated in 2022 are also provided below. Progress updates







will be provided quarterly, with a performance report issued in January of every year.

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 STATEMENTS
	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

ENGLEWOOD COMMUNITY OUTCOMES/RESULTS

The original structure of the strategic plan initially included one-time projects designed to achieve key goals. In the fall of 2021, staff worked with Council to update the plan, which included:

- Eliminated/consolidated projects from the current strategic plan which are on-going and which do not have fixed deliverables;
- Added outcome metrics, mostly from the resident satisfaction survey, to determine whether the large outcomes of each area are being met;
- Developed a new Community Wellbeing section and consolidated transportation and infrastructure into one section;
- Added a “Project Spotlight” section in each outcome area to highlight specific projects that tie to the plan;
- Performance metrics that departments began tracking this year; and
- Departmental goals into the strategic plan.

The revised strategic plan will run through December of 2025, and updates will be presented to Council and the community on a quarterly basis. The city's seven outcomes and their desired results are listed on the next couple of pages.

COMMUNITY ENGAGEMENT



A city, through events, programs and communication, focuses on engaging all community members as valued members of the Englewood community

The vibrancy of neighborhoods is a key component of any vibrant, thriving and connected community. While maintaining 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 worked with the Historic Preservation Commission 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



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 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 WELLBEING



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.



TRANSPORTATION

A city that invests resources, in a cost-effective manner, into maintaining and improving transportation options for all modes with a focus on safety

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.

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 62% 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-\$6 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

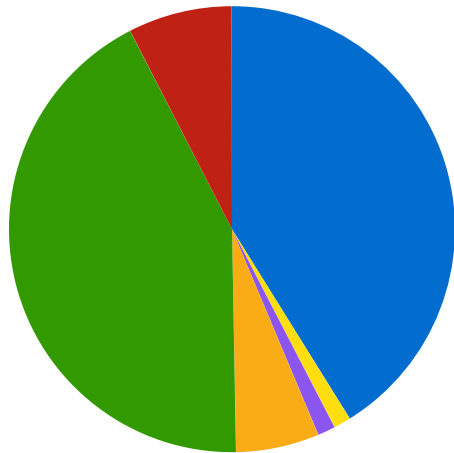
outside actuarial analysis, are non-discretionary expenditure with a significant budgetary impact.

- 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.

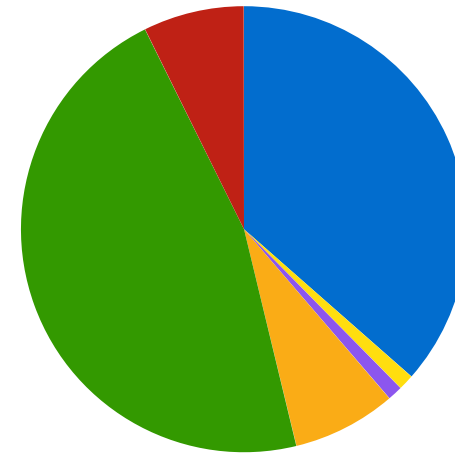
The following chart depicts the city's fund types in relation to each other in terms of financial sources and uses. The General Fund accounts for approximately 41.2% and 36.5% percent of the City's budgeted fund sources and uses respectively.







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	\$ 20,377,820	\$ 70,833,810	\$ 75,522,775	\$ 15,688,855	41.2%	36.5%
 Special Revenue Funds	\$ 3,043,002	\$ 2,117,600	\$ 2,346,868	\$ 2,813,734	1.2%	1.1%
 Debt Service Funds	\$ 120,599	\$ 2,238,250	\$ 2,223,300	\$ 135,549	1.3%	1.1%
 Capital Projects Funds	\$ 9,341,909	\$ 10,360,000	\$ 15,598,218	\$ 4,103,691	6.0%	7.5%
<u>PROPRIETARY FUNDS</u>						
 Enterprise Funds	\$ 37,603,553	\$ 73,548,459	\$ 96,131,075	\$ 15,020,937	42.7%	46.4%
 Internal Service Funds	\$ 4,809,731	\$ 12,995,044	\$ 15,137,909	\$ 2,666,866	7.6%	7.3%
Totals	\$ 75,296,614	\$ 172,093,163	\$ 206,960,145	\$ 40,429,632	100.0%	100.0%

2025 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	20,377,820	70,833,810	75,522,775	15,688,855	14,186,929	1,501,926
Special Revenue Funds						
Conservation Trust Fund	473,128	420,000	593,047	300,081	—	300,081
Donors Fund	821,300	92,100	395,500	517,900	—	517,900
Malley Center Trust Fund	448,700	3,000	35,000	416,700	—	416,700
Parks & Recreation Trust Fund	140,626	2,500	15,000	128,126	—	128,126
Open Space Fund	1,159,248	1,600,000	1,308,321	1,450,927	—	1,450,927
Total Special Revenue Funds	3,043,002	2,117,600	2,346,868	2,813,734	—	2,813,734
Debt Service Fund						
Police HQ GO Bond	120,599	2,238,250	2,223,300	135,549	—	135,549
Total Debt Service Fund	120,599	2,238,250	2,223,300	135,549	—	135,549
Capital Projects Funds						
Public Improvement Fund	6,376,080	4,210,000	8,242,538	2,343,542	—	2,343,542
Capital Projects Fund	1,880,978	6,100,000	6,780,080	1,200,898	—	1,200,898
Police HQ Construction Fund	1,084,851	50,000	575,600	559,251	—	559,251
Total Capital Projects Funds	9,341,909	10,360,000	15,598,218	4,103,691	—	4,103,691
Total Governmental Funds	32,883,330	85,549,660	95,691,161	22,741,829	14,186,929	8,554,900

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2025 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	26,264,876	33,549,898	53,714,228	6,100,546	—	6,100,546
Sewer Fund	1,806,320	31,522,000	30,154,749	3,173,571	—	3,173,571
Stormwater Drainage Fund	5,710,185	3,814,000	7,548,665	1,975,520	—	1,975,520
Golf Course Fund	701,985	3,372,636	3,184,078	890,543	—	890,543
Concrete Utility Fund	1,981,165	1,153,600	1,215,205	1,919,560	—	1,919,560
Housing Rehabilitation Fund	1,139,022	136,325	314,150	961,197	—	961,197
Total Enterprise Funds	37,603,553	73,548,459	96,131,075	15,020,937	—	15,020,937
Internal Service Funds						
ServiCenter Fund	152,921	2,879,785	2,556,952	475,754	—	475,754
Capital Equipment Replacement Fund	2,837,374	1,070,591	2,655,000	1,252,965	—	1,252,965
Risk Management Fund	791,443	1,935,687	2,592,474	134,656	—	134,656
Employee Benefits Fund	1,027,993	7,108,981	7,333,483	803,491	—	803,491
Total Internal Service Funds	4,809,731	12,995,044	15,137,909	2,666,866	—	2,666,866
Total Proprietary Funds	42,413,284	86,543,503	111,268,984	17,687,803	—	17,687,803
Total All Funds	75,296,614	172,093,163	206,960,145	40,429,632	14,186,929	26,242,703

**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	20,377,820	3,043,002	120,599	9,341,909	32,883,330	37,603,553	4,809,731	42,413,284	75,296,614
Sources of Funds									
Revenues									
Taxes	54,916,900	—	2,235,000	3,800,000	60,951,900	—	—	—	60,951,900
Licenses & Permits	1,291,500	—	—	—	1,291,500	49,000	—	49,000	1,340,500
Intergovernmental	1,343,101	1,961,000	—	210,000	3,514,101	115,000	—	115,000	3,629,101
Charges for Services	9,674,065	2,100	—	—	9,676,165	45,658,484	12,865,544	58,524,028	68,200,193
System Development Fees	—	—	—	—	—	1,529,550	—	1,529,550	1,529,550
Fines & Forfeitures	299,500	—	—	—	299,500	—	2,000	2,000	301,500
Net Investment Income	404,000	96,000	3,250	350,000	853,250	358,775	50,500	409,275	1,262,525
Other	2,759,235	58,500	—	—	2,817,735	337,650	77,000	414,650	3,232,385
Total Revenues	70,688,301	2,117,600	2,238,250	4,360,000	79,404,151	48,048,459	12,995,044	61,043,503	140,447,654
Other Financing Sources	145,509	—	—	6,000,000	6,145,509	25,500,000	—	25,500,000	31,645,509
Total Sources of Funds	70,833,810	2,117,600	2,238,250	10,360,000	85,549,660	73,548,459	12,995,044	86,543,503	172,093,163

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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	227,528	—	—	—	227,528	—	—	—	227,528
City Manager's Office	1,008,007	—	—	—	1,008,007	—	—	—	1,008,007
City Clerk's Office	895,627	—	—	—	895,627	—	—	—	895,627
City Attorney's Office	1,084,049	—	—	—	1,084,049	—	—	—	1,084,049
Municipal Court	1,600,285	—	—	—	1,600,285	—	—	—	1,600,285
Human Resources	982,033	—	—	—	982,033	—	9,925,957	9,925,957	10,907,990
Finance	2,447,971	80,000	—	—	2,527,971	—	—	—	2,527,971
Information Technology	5,485,912	—	—	530,000	6,015,912	—	—	—	6,015,912
Community Development	3,889,205	—	—	—	3,889,205	—	—	—	3,889,205
Communications	1,143,682	—	—	130,000	1,273,682	—	—	—	1,273,682
Police	28,322,522	70,000	—	575,600	28,968,122	—	—	—	28,968,122
Public Works	13,965,291	—	—	9,746,844	23,712,135	—	5,211,952	5,211,952	28,924,087
Parks, Recreation and Library Services	10,725,492	2,196,868	—	970,265	13,892,625	—	—	—	13,892,625
Debt Service	145,509	—	2,223,300	—	2,368,809	—	—	—	2,368,809
Contingency	764,662	—	—	—	764,662	—	—	—	764,662
Water Distribution System	—	—	—	—	—	53,714,228	—	53,714,228	53,714,228
Sewer Collection System	—	—	—	—	—	30,154,749	—	30,154,749	30,154,749
Stormwater Drainage System	—	—	—	—	—	7,548,665	—	7,548,665	7,548,665
Golf Course	—	—	—	—	—	3,184,078	—	3,184,078	3,184,078
Concrete Utility	—	—	—	—	—	1,215,205	—	1,215,205	1,215,205
Housing Rehabilitation	—	—	—	—	—	314,150	—	314,150	314,150
Total Expenditures	72,687,775	2,346,868	2,223,300	11,952,709	89,210,652	96,131,075	15,137,909	111,268,984	200,479,636
Other Financing Uses	2,835,000	—	—	3,645,509	6,480,509	—	—	—	6,480,509
Total Uses of Funds	75,522,775	2,346,868	2,223,300	15,598,218	95,691,161	96,131,075	15,137,909	111,268,984	206,960,145
Net Sources (Uses) of Funds	(4,688,965)	(229,268)	14,950	(5,238,218)	(10,141,501)	(22,582,616)	(2,142,865)	(24,725,481)	(34,866,982)
Estimated Ending Funds Available	15,688,855	2,813,734	135,549	4,103,691	22,741,829	15,020,937	2,666,866	17,687,803	40,429,632
Less Reserves / Restrictions:									
Emergency Reserve	2,200,000	—	—	—	2,200,000	—	—	—	2,200,000
Unrestricted Reserve	11,804,946	—	—	—	11,804,946	—	—	—	11,804,946
Estimated Unassigned Funds Available	1,501,926	2,813,734	135,549	4,103,691	8,554,900	15,020,937	2,666,866	17,687,803	26,242,703

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Estimated Actual	2025 Proposed Budget
General Fund							
Beginning Fund Balance	22,130,855	24,935,935	17,045,712	24,160,289	19,240,667	24,841,248	20,377,820
Total Revenue	53,803,859	56,058,957	64,758,119	67,298,033	69,529,730	69,875,254	70,688,301
Other Financing Sources	127,014	184,839	284,122	137,817	141,612	141,612	145,509
Total Sources of Funds	53,930,873	56,243,796	65,042,241	67,435,850	69,671,342	70,016,866	70,833,810
Total Expenditure	51,084,218	53,154,254	57,532,022	63,520,072	70,436,219	69,869,459	73,087,775
Other Financing Uses	41,575	10,979,765	395,642	3,234,819	4,542,157	4,610,835	2,435,000
Total Uses of Funds	51,125,793	64,134,019	57,927,664	66,754,891	74,978,376	74,480,294	75,522,775
Net Sources (Uses) of Funds	2,805,080	(7,890,223)	7,114,577	680,959	(5,307,034)	(4,463,428)	(4,688,965)
Ending Fund Balance	24,935,935	17,045,712	24,160,289	24,841,248	13,933,633	20,377,820	15,688,855
Special Revenue Funds							
Beginning Fund Balance	5,658,895	5,727,711	6,084,020	5,817,419	3,349,238	6,786,836	3,043,002
Total Revenue	2,102,127	2,297,463	1,905,679	2,603,571	2,097,600	2,338,607	2,117,600
Other Financing Sources	—	—	—	—	—	—	—
Total Sources of Funds	2,102,127	2,297,463	1,905,679	2,603,571	2,097,600	2,338,607	2,117,600
Total Expenditure	2,033,311	1,265,207	2,172,280	1,634,154	2,286,023	6,082,441	2,346,868
Other Financing Uses	—	675,947	—	—	—	—	—
Total Uses of Funds	2,033,311	1,941,154	2,172,280	1,634,154	2,286,023	6,082,441	2,346,868
Net Sources (Uses) of Funds	68,816	356,309	(266,601)	969,417	(188,423)	(3,743,834)	(229,268)
Ending Fund Balance	5,727,711	6,084,020	5,817,419	6,786,836	3,160,815	3,043,002	2,813,734
Debt Service Funds							
Beginning Fund Balance	1,144,868	658,744	254,650	134,368	47,268	90,649	120,599
Total Revenue	2,836,639	2,909,506	3,195,788	2,794,628	2,253,250	2,253,250	2,238,250
Other Financing Sources	—	—	—	—	—	—	—
Total Sources of Funds	2,836,639	2,909,506	3,195,788	2,794,628	2,253,250	2,253,250	2,238,250
Total Expenditure	3,322,763	3,313,600	3,316,070	2,838,347	2,233,300	2,223,300	2,223,300
Other Financing Uses	—	—	—	—	—	—	—
Total Uses of Funds	3,322,763	3,313,600	3,316,070	2,838,347	2,233,300	2,223,300	2,223,300
Net Sources (Uses) of Funds	(486,124)	(404,094)	(120,282)	(43,719)	19,950	29,950	14,950
Ending Fund Balance	658,744	254,650	134,368	90,649	67,218	120,599	135,549

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Estimated Actual	2025 Proposed Budget
Capital Projects Funds							
Beginning Fund Balance	16,686,071	15,865,683	24,839,401	26,298,226	6,707,159	27,412,787	9,341,909
Total Revenue	5,130,508	6,918,561	10,800,544	9,816,332	5,315,000	5,875,000	4,360,000
Other Financing Sources	741,575	11,742,962	1,795,642	4,734,819	8,562,157	8,562,157	6,000,000
Total Sources of Funds	5,872,083	18,661,523	12,596,186	14,551,151	13,877,157	14,437,157	10,360,000
Total Expenditure	5,865,457	9,347,284	9,603,239	11,798,773	9,554,022	28,346,423	11,923,959
Other Financing Uses	827,014	340,521	1,534,122	1,637,817	4,161,612	4,161,612	3,645,509
Total Uses of Funds	6,692,471	9,687,805	11,137,361	13,436,590	13,715,634	32,508,035	15,569,468
Net Sources (Uses) of Funds	(820,388)	8,973,718	1,458,825	1,114,561	161,523	(18,070,878)	(5,209,468)
Ending Fund Balance	15,865,683	24,839,401	26,298,226	27,412,787	6,868,682	9,341,909	4,132,441
Total Governmental Funds							
Beginning Fund Balance	45,620,689	47,188,073	48,223,783	56,410,302	29,344,332	59,131,520	32,883,330
Total Revenue	63,873,133	68,184,487	80,660,130	82,512,564	79,195,580	80,342,111	79,404,151
Other Financing Sources	868,589	11,927,801	2,079,764	4,872,636	8,703,769	8,703,769	6,145,509
Total Sources of Funds	64,741,722	80,112,288	82,739,894	87,385,200	87,899,349	89,045,880	85,549,660
Total Expenditure	62,305,749	67,080,345	72,623,611	79,791,346	84,509,564	106,521,623	89,581,902
Other Financing Uses	868,589	11,996,233	1,929,764	4,872,636	8,703,769	8,772,447	6,080,509
Total Uses of Funds	63,174,338	79,076,578	74,553,375	84,663,982	93,213,333	115,294,070	95,662,411
Net Sources (Uses) of Funds	1,567,384	1,035,710	8,186,519	2,721,218	(5,313,984)	(26,248,190)	(10,112,751)
Ending Fund Balance	47,188,073	48,223,783	56,410,302	59,131,520	24,030,348	32,883,330	22,770,579

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Estimated Actual	2025 Proposed Budget
Enterprise Funds							
Beginning Fund Balance	28,776,421	32,639,701	46,645,245	63,029,145	56,131,915	53,377,652	37,603,557
Total Revenue	35,251,092	31,442,099	42,112,851	46,051,767	66,453,115	45,952,468	55,548,454
Other Financing Sources	—	10,035,718	26,031,000	—	18,000,000	40,000,000	18,000,000
Total Sources of Funds	35,251,092	41,477,817	68,143,851	46,051,767	84,453,115	85,952,468	73,548,454
Total Expenditure	31,387,812	37,437,741	51,728,951	55,703,260	99,442,250	101,640,063	96,131,073
Other Financing Uses	—	20,250	—	—	86,500	86,500	—
Total Uses of Funds	31,387,812	37,457,991	51,728,951	55,703,260	99,528,750	101,726,563	96,131,073
Net Sources (Uses) of Funds	3,863,280	4,019,826	16,414,900	(9,651,493)	(15,075,635)	(15,774,095)	(22,582,619)
Ending Fund Balance	32,639,701	36,659,527	63,060,145	53,377,652	41,056,280	37,603,557	15,020,937
Internal Service Funds							
Beginning Fund Balance	7,825,991	8,177,507	7,250,111	6,833,097	5,118,380	6,956,583	4,809,731
Total Revenue	9,614,614	10,158,068	9,817,317	12,188,630	12,339,305	12,709,733	12,995,044
Other Financing Sources	—	100,000	—	—	—	155,378	—
Total Sources of Funds	9,614,614	10,258,068	9,817,317	12,188,630	12,339,305	12,865,111	12,995,044
Total Expenditure	9,263,098	11,182,764	10,234,331	12,065,144	14,741,738	15,011,963	15,137,909
Other Financing Uses	—	102,700	—	—	—	—	—
Total Uses of Funds	9,263,098	11,285,464	10,234,331	12,065,144	14,741,738	15,011,963	15,137,909
Net Sources (Uses) of Funds	351,516	(1,027,396)	(417,014)	123,486	(2,402,433)	(2,146,852)	(2,142,865)
Ending Fund Balance	8,177,507	7,150,111	6,833,097	6,956,583	2,715,947	4,809,731	2,666,866

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Estimated Actual	2025 Proposed Budget
Total Proprietary Funds							
Beginning Fund Balance	36,602,412	40,817,208	53,895,356	69,862,242	61,250,295	60,334,235	42,413,288
Total Revenue	44,865,706	41,600,167	51,930,168	58,240,397	78,792,420	58,662,201	68,543,498
Other Financing Sources	—	10,135,718	26,031,000	—	18,000,000	40,155,378	18,000,000
Total Sources of Funds	44,865,706	51,735,885	77,961,168	58,240,397	96,792,420	98,817,579	86,543,498
Total Expenditure	40,650,910	48,620,505	61,963,282	67,768,404	114,183,988	116,652,026	111,268,982
Other Financing Uses	—	122,950	—	—	86,500	86,500	—
Total Uses of Funds	40,650,910	48,743,455	61,963,282	67,768,404	114,270,488	116,738,526	111,268,982
Net Sources (Uses) of Funds	4,214,796	2,992,430	15,997,886	(9,528,007)	(17,478,068)	(17,920,947)	(24,725,484)
Ending Fund Balance	40,817,208	43,809,638	69,893,242	60,334,235	43,772,227	42,413,288	17,687,803
Total All Funds							
Beginning Fund Balance	82,223,101	88,005,281	102,119,139	126,272,544	90,594,627	119,465,755	75,296,618
Total Revenue	108,738,839	109,784,654	132,590,298	140,752,961	157,988,000	139,004,312	147,947,649
Other Financing Sources	868,589	22,063,519	28,110,764	4,872,636	26,703,769	48,859,147	24,145,509
Total Sources of Funds	109,607,428	131,848,173	160,701,062	145,625,597	184,691,769	187,863,459	172,093,158
Total Expenditure	102,956,659	115,700,850	134,586,893	147,559,750	198,693,552	223,173,649	200,850,884
Other Financing Uses	868,589	12,119,183	1,929,764	4,872,636	8,790,269	8,858,947	6,080,509
Total Uses of Funds	103,825,248	127,820,033	136,516,657	152,432,386	207,483,821	232,032,596	206,931,393
Net Sources (Uses) of Funds	5,782,180	4,028,140	24,184,405	(6,806,789)	(22,792,052)	(44,169,137)	(34,838,235)
Ending Fund Balance	88,005,281	92,033,421	126,303,544	119,465,755	67,802,575	75,296,618	40,458,382

Economic Forecast

The following national and state economic update is from the nonpartisan Colorado Legislative Council Staff's June 2024 Economic and Revenue Forecast.

Despite elevated prices (even though inflation is cooling), the higher interest rates and borrowing costs and the slower economic activity, the U.S. and Colorado economies have expanded in the first quarter of 2024. Moderate economic expansion is anticipated in the U.S. and Colorado albeit at a slightly slower pace in 2024 as compared to 2023. A further decline in inflation coupled with anticipated interest rate reductions will boost economic growth; however, the decrease in household balance sheets may impair that growth. Colorado's economy is expected to modestly outpace the nation's, with comparable employment growth in 2024, higher income growth and lower inflation.

The U.S. gross domestic product (GDP) output surpassed economists' expectation in 2023, increasing by 2.5 percent from the prior year. This increase is consistent with a moderately expanding economy. For the first quarter of 2024, the U.S. GDP increased at an annual rate of 1.3 percent marking a seventh consecutive quarter of economic expansion.

Despite the ongoing conflict in the Middle East and the Russian-Ukraine war, global trade has remained stable. The attacks in the Red Sea—through which nearly 15 percent of seaborne trade goes—have only minimally impacted U.S.

and global trade. Barring any further conflict escalations, trade is expected to remain resilient, keeping the risk of resurgent inflation stemming from supply disruption to a minimum.

In order to support maximum employment and stable prices, the Federal Reserve conducts policy by making changes to its balance sheet and its benchmark interest rate, the federal funds rate. The federal reserve measures inflation by using the personal consumption expenditures price index measure, excluding food and energy (core PCE). In general, the federal reserve targets for an average PCE reading of about two percent over the long run. At the central bank's annual conference in Jackson Hole, Wyoming (Jackson Hole Economic Symposium on Aug 22-24, 2024), Federal Reserve Chair Jerome Powell said the "time has come" to begin lowering interest rates. That process will likely begin next month, with a 25 basis-point (or 0.25%) cut to the federal funds rate at the Fed's monetary policy meeting on Sept. 17-18.

Personal consumption, the largest contributor to GDP, grew by 2.0 percent in the first quarter of 2024 as compared to the 2.2 percent annual growth in 2023. The 0.2 percent decline is primarily due to falling prices for new vehicles.

Household consumption expenditures on health care services, and financial services and insurance, remained strong in the first quarter of 2024, growing at an annual rate of 3.9 percent. However, spending on food services and

accommodation services were down. The forecast anticipates positive consumer spending through 2026; however, the pace of expansion will be tamped down by tighter household budgets.

The U.S. and Colorado labor markets show signs of cooling which is consistent with an economy in moderate expansion. Employers add new employees albeit at a slower rate as compared to the prior year due to a smaller number of available workers. Employment growth in the near-term will continue to slow for both the U.S. and Colorado. This slowdown will be uneven, as unemployment rates, wage growth and job growth will vary significantly across workers and industries. Colorado's labor force participation rate held steady in April, at 68.0 percent, down from the post-pandemic high of 68.6 percent, but still well above the national rate of 62.7 percent in the same month. This compares to the ideal participation rates for the following company sizes based on the number of employees:

- less than 500 employees, participation rate is 80% to 90%
- 500 to 1000 employees, participation rate is 70% to 80%
- more than 1000 employees, participation rate is 65% to 80%

The tables on the following page provides some comparative economic indicators for the nation and Colorado.

**Table 19
National Economic Indicators**

Calendar Years	2019	2020	2021	2022	2023	Legislative Council Staff Forecast		
						2024	2025	2026
Real GDP (Billions) ¹	\$20,692.1	\$20,234.1	\$21,407.7	\$21,822.0	\$22,376.9	\$22,891.6	\$23,303.6	\$23,769.7
Percent Change	2.5%	-2.2%	5.8%	1.9%	2.5%	2.3%	1.8%	2.0%
Nonfarm Employment (Millions) ²	150.9	142.2	146.3	152.5	156.1	158.7	160.3	162.1
Percent Change	1.3%	-5.8%	2.9%	4.3%	2.3%	1.7%	1.0%	1.1%
Unemployment Rate ²	3.7%	8.1%	5.4%	3.6%	3.6%	4.0%	3.9%	3.7%
Personal Income (Billions) ¹	\$18,356.3	\$19,629.0	\$21,407.7	\$21,840.8	\$22,961.3	\$24,063.4	\$25,146.3	\$26,252.7
Percent Change	4.7%	6.9%	9.1%	2.0%	5.1%	4.8%	4.5%	4.4%
Wage and Salary Income (Billions) ¹	\$9,325.0	\$9,464.7	\$10,312.6	\$11,116.0	\$11,816.3	\$12,478.0	\$13,114.4	\$13,730.8
Percent Change	4.8%	1.5%	9.0%	7.8%	6.3%	5.6%	5.1%	4.7%
Inflation ²	1.8%	1.2%	4.7%	8.0%	4.1%	2.9%	2.5%	2.3%

Sources:

¹U.S. Bureau of Economic Analysis. Real gross domestic product (GDP) is adjusted for inflation and shown in 2017 dollars. Personal income and wages and salaries not adjusted for inflation.

²U.S. Bureau of Labor Statistics. Inflation shown as the year-over-year change in the consumer price index for all urban areas (CPI-U).

**Table 20
Colorado Economic Indicators**

Calendar Years	2019	2020	2021	2022	2023	Legislative Council Staff Forecast		
						2024	2025	2026
Population (Thousands, as of July 1) ¹	5,758.5	5,773.7	5,811.6	5,841.0	5,877.6	5,939.0	6,001.2	6,068.4
Percent Change	1.1%	0.3%	0.7%	0.5%	0.6%	1.0%	1.0%	1.1%
Nonfarm Employment (Thousands) ²	2,789.9	2,652.6	2,751.0	2,869.9	2,942.6	2,989.7	3,024.2	3,059.8
Percent Change	2.3%	-4.9%	3.7%	4.3%	2.5%	1.6%	1.2%	1.2%
Unemployment Rate ²	2.7%	6.8%	5.5%	3.1%	3.2%	3.8%	3.7%	3.4%
Personal Income (Millions) ³	\$351,373	\$375,158	\$417,968	\$442,213	\$463,852	\$487,337	\$512,364	\$539,709
Percent Change	7.1%	6.8%	11.4%	5.8%	4.9%	5.1%	5.1%	5.3%
Wage and Salary Income (Millions) ³	\$182,962	\$187,834	\$205,570	\$224,332	\$239,196	\$251,780	\$265,988	\$280,750
Percent Change	7.1%	2.7%	9.4%	9.1%	6.6%	5.3%	5.6%	5.6%
Retail Trade Sales (Millions) ⁴	\$105,547	\$112,431	\$131,528	\$144,145	\$145,707	\$153,666	\$161,998	\$169,506
Percent Change	5.0%	6.5%	17.0%	9.6%	1.1%	5.5%	5.4%	4.6%
Housing Permits (Thousands) ¹	38.6	40.5	56.5	48.3	39.4	38.3	41.7	44.8
Percent Change	-9.4%	4.8%	39.7%	-14.5%	-18.5%	-2.7%	8.8%	7.3%
Nonresidential Construction (Thousands) ⁵	\$5,161.5	\$5,607.5	\$5,693.0	\$6,653.8	\$6,660.4	\$6,286.0	\$6,393.6	\$6,899.8
Percent Change	-36.5%	8.6%	1.5%	16.9%	0.1%	-5.6%	1.7%	7.9%
Denver-Aurora-Lakewood Inflation ⁶	1.9%	2.0%	3.5%	8.0%	5.2%	2.5%	2.9%	2.2%

Sources:

¹U.S. Census Bureau. 2020 population numbers reflect the 2020 Census, while other numbers reflect the July 1 estimates. Residential housing permits are the number of new single- and multifamily housing units permitted for building.

²U.S. Bureau of Labor Statistics.

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

⁴Colorado Department of Revenue.

⁵F.W. Dodge.

⁶U.S. Bureau of Labor Statistics. Inflation shown as the year-over-year change in the consumer price index.

ENGLEWOOD

The local economy hosts, on average a daily influx of workers from surrounding communities as the number of jobs exceeds the resident workers. A list of several Englewood private employers is provided below. Additionally many residents commute through Englewood to jobs in the Denver Metro Area. 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 60 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 sales. Retail Sales and Use tax is calculated by multiplying the retail price of taxable items by the Sales and Use tax rate of 3.8 percent. Retail and medical marijuana sales and use tax revenue is combined with general retail sales and use tax revenue for the city overall. Retail marijuana sales transactions are subject to a 10.3% sales and use tax rate while the 3.8% local sales and use tax rate is applied to medical marijuana sales transactions.

The 2024 year-to-date sales and use tax collections received through July is 3.3 percent more than the same period last year. Year-to-date sales and use tax revenue through July was \$26.2 million, as

compared to \$25.4 and \$23.4 million for the same period in 2023 and 2022 respectively.

Building Permits for residential and non-residential construction projects are another economic indicator for the City. Building Permits issued for the year through July 2024 were 480 as compared to 441 and 469 issued for the same period in 2023 and 2022 respectively. The valuation for Building Permits issued YTD through July 2024 was approximately \$39.2 million as compared to the valuation of Building Permits issued for the same period in 2023 (\$119.8 million) and 2022 (\$141.5 million), respectively.

Englewood Major Private Employers	Industry
Health One Swedish Medical Center	Medical Hospital
Craig Hospital	Medical Hospital
Groove Toyota on Broadway	Car Dealership
King Soopers	Retailer
Wal-Mart	Retailer
Red Bird Farms	Food Production
Veolia Transportation Services Inc	Transportation
Meadow Gold Dairies Inc	Food/Beverage Production
Waste Management	Waste Removal
American Bottling Company	Beverage Production

Budget Philosophy

City staff adheres to the following philosophy as they prepare their budget proposals for City Council consideration and authorization for inclusion in the proposed budget document:

"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 2025 initial budget assumptions and projections were discussed with City Council on April 8, 2024. On April 15 and 22, 2024, staff discussed the preliminary capital needs with City Council and the joint session with City Council, Planning and Zoning Commission and Budget Advisory Committee respectively. A Budget Workshop was held on June 24, 2024 in order for staff to discuss with City Council the departments major 2025 priorities/initiatives. On August 12 and 26, 2024, staff and City Council discussed and reviewed the draft 2025 proposed operational and capital budgets. City Council also provided staff direction regarding the proposed budget before it's printing and scheduled Public Hearing set for September 16, 2024.

In developing the 2025 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 2024 that will not be repeated or carried forward into 2025 and include new cost of service items.
- A salary increase of 2.0% 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 2.9% as 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 \$2.4 million to the Capital Projects Fund for the identified city-wide capital facilities energy efficient projects as proposed by staff and the Yearout Energy consultants.
- 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 2025 estimated net change in fund balance forecasts a \$4.7 million reduction. This decrease includes a \$2.4 million transfer to the Capital Projects Fund and a \$0.4 million transfer to the Englewood Downtown Development Authority (EDDA) for the Sales Tax Increment Financing

obligation. Additionally, the change in fund balance is due to \$1.1 million of programmatic enhancements included in the proposed General Fund operations budget. The creation of a structurally balanced budget is dependent on the guidance and direction of a revenue and funding

strategy. This is something that staff and City Council continue to develop and work towards in order to help drive the direction of the City in the future. Cost containment alone as a strategy simply is not sustainable in the long-term.

Estimated Revenue

Before interfund transfers, General Fund revenues are projected at \$70,688,301 for 2025, an increase of 1.8% over the 2024 amended budget of \$69,413,730. Sales and use tax revenue, comprise approximately 62% of the General Fund revenues in 2025, are estimated at \$43.8 million, a 1.9%

increase over the 2024 amended budget of \$43.0 million.

The City/local sales and use tax rate applied to taxable retail transactions is 3.8%. The retail tax rate applied to marijuana sales will remain

unchanged from at 10.3% in 2025 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 be relatively flat at \$6,300,000 as compared to the 2024 amended budget of \$6,384,000. The 2023 appraisal valuation is based in part to property sales for the two year period January 1, 2020 through June 30, 2023. 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, 2025). Governor Polis convened a special legislative session of the Colorado General Assembly (starting on August 26th) in order to address the anticipated property tax increase. Proposed changes made during this

special session may impact the city's property tax revenue estimate.

- The estimated Englewood McLellan Reservoir Foundation (EMRF) net tenant rental income in 2025 and 2024 is \$1.975 million and \$1.9 million respectively.

Expenditure Appropriations

The 2025 budget expenditure of \$72,542,267, represents a 0.6% increase over the 2024 amended budget of \$72,143,050. 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 \$765,000 for interdepartmental programs such as leave payout to employees separating from the City, for unforeseen/unplanned event(s) and for other programs centralized from the department

budgets such as Interns Program, Tuition Reimbursement, foreign language stipend 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	
Transfer In from PIF	\$(145,509)
Transfer Out to the CPF	\$2,435,000
EDDA Sales Tax Increment Financing	\$400,000
Net Transfer In (Out)	<u>\$2,689,491</u>

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

- The inter-fund transfer-in from the Public Improvement Fund (PIF) to the General Fund is \$145,509. This amount represents the annual lease payment for the Selbe property (\$15,000), and debt service payment for the Qualified Energy Conservation Bonds (\$130,509).

- A \$2.4M transfer-out to the Capital Projects Fund (CPF) for identified city facilities energy efficient projects.
- The estimated payment to the Englewood Downtown Development Authority (EDDA) for the Sales Tax Increment Financing used to fund the EDDA's activities.

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 2025 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 2025 unrestricted reserve is 16.7% or \$11.8M of estimated operating revenues.

The General Fund's 2023 estimated \$15.7M 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 \$14M.
 - * **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 2025 is \$2.2M.

- * **Unrestricted Reserve** – The unrestricted reserve is estimated at \$11.8M or 16.7% of operating revenues. The Unrestricted Reserve is also available for City Council appropriation.
- **Fund Balance Unassigned** – The estimated 2025 General Fund unassigned fund balance is \$1.7M.

General Fund Department Highlights

The following highlights department enhancement changes for 2025:

- **Legislation (includes City Council)** – The budget provides for no new programs/services.
- **City Manager's Office** - The budget includes \$50K for the Sustainability Program. The second year of the Management Fellow Pilot Program (\$100K). ARPA funding for the Tri-Cities Action Plan Projects is also incorporated in the proposed budget (\$55K).
- **City Clerk's Office** - The proposed budget includes funds for anticipated increased passport costs and the reclassification of a Department Assistant to a Deputy City Clerk (\$38K).
- **City Attorney's Office** – The budget consists of no new programs; however, the repurposing

of positions and the reorganization of duties with the addition Property and Casualty Insurance oversight of the Risk Management duties has shifted 1.0 FTE to the Risk Management Fund.

- **Communications** – The budget contains no new programs or services but does include the the change of the Visual Communications Specialist position from part-time to full-time (or 0.5 FTE) (\$54K).
- **Municipal Court** - The budget includes no new programs/services..
- **Finance** – The budget provides for financial advisory consulting services (\$10K). Additional funding is also included to fully fund the Finance Manager position or 0.25 FTE due to the transfer of Property Casualty Insurance oversight to the City Attorney's Office (\$41K).
- **Human Resources** – The proposed interdepartmental program budget includes expanded employee personal development and training program (\$70K):
 - Denver University High Performance Leadership Academy
 - Insights Discovery Training
- **Information Technology** - The proposed budget includes new and existing software maintenance contracts that the IT staff will manage (\$244K). The budget also provides for a cybersecurity consultant (\$60K) and a GIS Technician funded through the enterprise funds (\$42K).

- **Community Development** – The budget includes funds for expanded Trolley service (\$360K) funded primarily with a RTD Grant (\$300K) and EDDA grant match share (\$30K).
- **Public Works** – The budget plans to refurbish an existing patch truck to repair leaks and issues with mechanical auger asphalt distributor (\$50K).
- **Police** – The budget includes enhancements for the Flock Safety program – \$33,500 funded by Forfeiture Funds accounted for in the Donors Fund.
- **Parks Recreation, Library and Golf** – The budget incorporates the following: Creation of a Mobile App, Library of Things program and the summer reading program for children and adults. All of these enhancement are funded with the PRLG-related programs accounted for in the Donors Fund (\$39K).

The Budget consists of minimal impacts to existing programs and services due in part to inflationary price increases. The Budget provides for a 2% salary and wage increase for all employee groups, a 2.9% increase in healthcare 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 \$600,000 in 2025.
 - 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 \$1.3 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 \$2.2 million. The 2023 property tax mill levy assessment collected in 2025 is 2.122 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 \$2.4 million transfer from the General Fund Unassigned Fund Balance to the Capital Projects Fund in order to finance \$11.8 million of 2025 capital requests. The PIF budget is estimated to provide funding of \$7.9 million for essential infrastructure maintenance projects and equipment. Additionally, the PIF will transfer \$145,509 to the General Fund for current capital lease obligations and \$3.5 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 \$6.8 million with a \$3.5 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 2025 proposed budget of \$575K includes funding for a one-time spend of all laptops in the patrol cars.
- The 2024 and 2025 expenditure amounts are high level estimates based on the current construction and 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 2025 budget incorporates a 4.5% rate increase and adding \$1 to the Capital Investment Fee every odd numbered year per the schedule or \$17 per month (\$16 per month in 2024). Also planned is a 3.72% 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. (NEW) Drinking Water Loan Fee - \$5 monthly fee to be implemented in 2025 recovering a portion of debt service related to the Lead Service Line Replacement Program.
 - The 2025 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 3.72% 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 5.0% or \$1.03 (from \$20.64 to \$21.67) per residential bills and \$0.054 per square footage of impervious surface for commercial customer accounts.
 - The Concrete Utility Fund includes no rate increases in the 2025 budget.
 - The Golf Course Fund's 2025 budget provides for increases to green fees and cart fees at Broken Tee, generating approximately \$25K.
 - The Housing Rehabilitation Fund's budget includes revenue and expenses associated with the housing rehabilitation and loan servicing programs.
-

INTERNAL SERVICE FUNDS

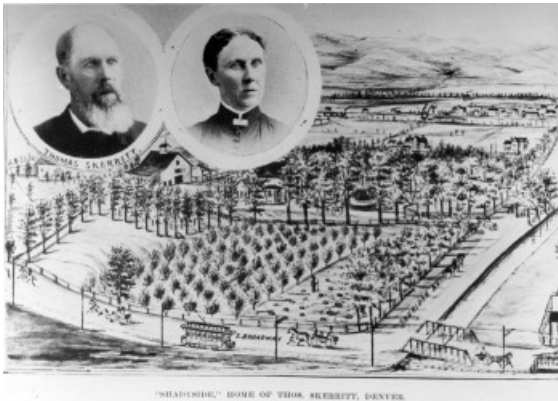
- The fleet size and usage is monitored on a regular basis and is adjusted to meet the City's need. The ongoing assessment of the City's fleet inventory is expected to result in cost savings of acquiring and maintaining the City's "rolling stock." Both the Servicer and Capital Equipment Replacement Funds have budgets based on modest increases over 2024 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 2.9% increase in medical health and no increase in dental insurance premiums for 2025 as compared to premiums budgeted in 2024.
- 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 2025 budget provides a comprehensive financial plan providing quality services and amenities to the community, based on conservative revenue and expenditure estimates.

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.



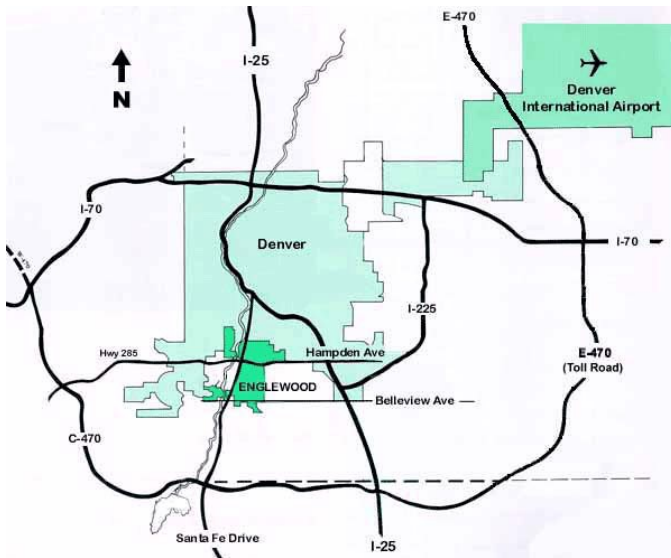
In 2000, CityCenter Englewood became the new home of the Englewood Civic Center, the location of the City's administrative offices, Municipal

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 Annual 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	2.122	
	8.002	8.002
City of Englewood Mill Levy Total	8.002	8.002
Arapahoe County*		11.206
Urban Drainage & Flood Control District*		1.000
		20.208
Valley Sanitation District*		2.353
Englewood School District No. 1*		49.075
Sheridan School District No. 2*		40.272
Littleton School District No. 6*		62.847
Cherry Creek School District No. 5*		47.567

Sales 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 %
	8.05 %
Total Sales Tax Rate	

* 2023 Mill Levy collected in 2024 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 2025, 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 2025)			Property Tax Allocation	%
City of Englewood				
Operations Basic Rate-General Fund	5.880		\$ 199	8%
GO Bonds-Debt Service Funds	2.122		72	3%
City of Englewood Combined Mill Levy	8.002	8.002		
Arapahoe County		11.206	379	16%
Urban Drainage & Flood Control District		1.000	34	1%
Sub Total Mill Levy for all residents		20.208		
Englewood School District No. 1		49.075	1,660	72%
Total Mill Levy for residents within the Englewood School District No. 1	a	69.283		
One Mill is 1/1,000 of a dollar	b	\$ 0.001		
Mill Levy Rate	a x b	\$ 0.069283		
Single Family Home Market Value		\$ 500,000		
Assessment Rate	X	6.765 %		
Assessed Value	=	\$ 33,825		
Mill Levy Rate	X	\$ 0.069283		
Total Property Tax	=	\$ 2,343	\$ 2,344	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.



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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 are scheduled for October 7, 2024, and October 21, 2024, respectively.

Ordinance No.	Ordinance Title Series of 2024
TBD	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 2025)
TBD	An Ordinance adopting the budget of the City of Englewood, Colorado, for the fiscal year 2025.
TBD	An Ordinance appropriating monies for all municipal purposes in the City of Englewood, Colorado, for the fiscal year beginning January 1, 2025, and ending December 31, 2025, constituting what is termed the annual appropriation bill for the fiscal year 2025.

2025 BUDGET CALENDAR

Timeline	Task	Department(s)
Jan - Mar, 2024	Review and calculate revenue projections for General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds	Finance
January 27, 2024	City Council Vision and Goal Setting Workshop with the Leadership Team	All Departments
March 29, 2024	2025-2029 Department Capital Requests entered into OpenGov	All Departments
April 8, 2024	2025 Budget Presentation with City Council - Provide Preliminary 2025 Revenue and Expenditure Three Year Forecast with Underlying Assumptions	Finance
April 22, 2024	Preliminary Review of the 2025-2029 (5-Year) Capital Needs List with City Council at a joint meeting with Planning and Zoning Commission and the Budget Advisory Committee	Departments with capital requests
Week of April 29, 2024	Position Budgeting Data transferred from UKG to TNW	Finance, HR and IT
May 6, 2024	Online Access to Tyler new world Annual Budget Processing	All Departments
Weeks of May 15 and 22, 2024	Training - Tyler new world Annual Budget Processing	Finance and All Departments
June 24, 2024	2025 Budget Workshop - Discuss Staff's Preliminary Personnel, Operational and Capital Requests	All Departments
June 30, 2024	Preliminary Proposed 2025 Budget Submitted for CMO Review	All Departments
Weeks of July 15 and 22, 2024	Budget Review Committee examines the proposed operational and capital budgets with city departments	All Departments
Week of July 29, 2024	CMO finalizes PROPOSED BUDGET; Finalize Budget Pages for Proposed Budget	CMO / Finance
August 5, 2024	Budget Advisory Committee presentation of their Annual Report to City Council	BAC
August, 2024	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
Aug 12, 2024	<i>Present to City Council: Draft Proposed 2025 Budget Discussion (All Funds)</i>	All Departments
August 25, 2024	<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 26, 2024	<i>Follow-Up to the August 12, 2024 City Council Study Session Regarding the Draft Proposed 2025 Budget Discussion (All Funds)</i>	All Departments
August 28, 2024	<i>CCO Publish on Official City Website the time & place of Budget Hearing (Charter Article X Part I Budget §87)</i>	CCO
August 29, September 5 and 12, 2024	<i>CCO Publish in the Herald the time & place of Budget Hearing (Charter Article X Part I Budget §87)</i>	CCO
September 3, 2024	<i>Proposed budget to Council (legally required by September 15 - Charter Article X Part I Budget §82)</i>	Finance
September 16, 2024	<i>Public Hearing (Charter Article X Part I Budget §87)</i>	CMO and Finance
Oct 1- Dec 31, 2024	<i>Produce and Distribute Budget Document (including Colorado Department of Local Affairs and GFOA)</i>	Finance
October 7, 2024	<i>First Reading: Introduce bills for ordinances-Mill Levy, Budget and Appropriations (Charter Article X Part I Budget §89-90)</i>	Finance
October 21, 2024	<i>Second Reading: Introduce bills for ordinances-Mill Levy, Budget and Appropriations (Charter Article X Part I Budget §89-90)</i>	Finance
December 1, 2024	Final Assessed Valuation from Arapahoe County	Finance
December 15, 2024	<i>Certify Mill Levy to Arapahoe County</i>	Finance

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

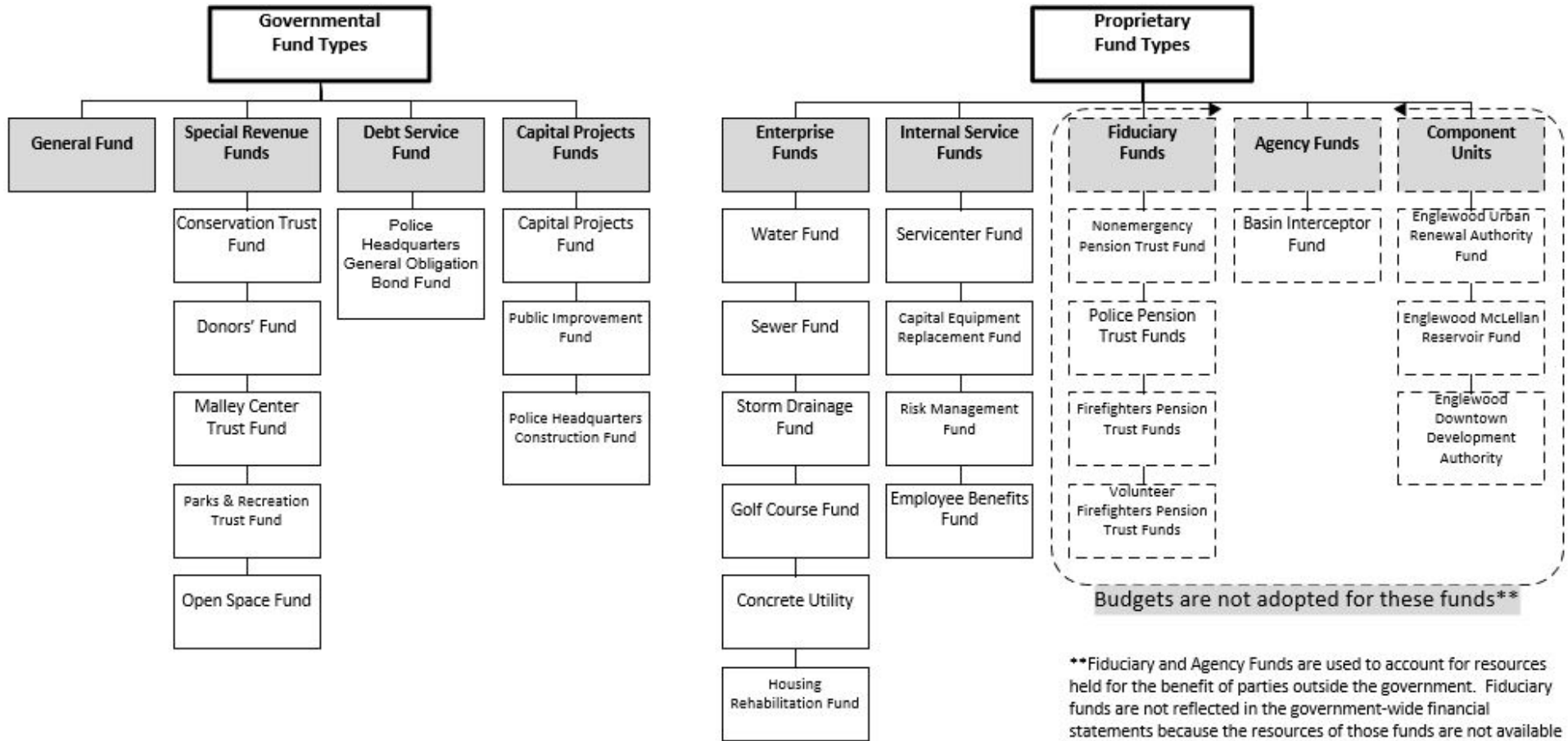
BAC - Budget Advisory Committee

CMO - City Manager's Office

HR - Human Resources

IT - Information Technology

FUNDS STRUCTURE OVERVIEW



****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.

- *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.
- 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

SUMMARY OF SIGNIFICANT POLICIES

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. For example:

- **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)	2020	2021	2022	2023	2024	2024	2025
Beginning LTAR Balance	\$ 4,994,869	\$ 4,994,869	\$ 2,894,869	\$ 94,869	\$ 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)- \$2.8 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	\$ 2,894,869	\$ 94,869	\$ 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 ten (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	
1	2024	\$ 141,612	\$ 2,190,213	\$ 1,441,820	\$ 4,073,096	\$ 2,166,041	\$ 209,316	\$ 10,222,098
2	2025	\$ 145,509	\$ 2,192,463	\$ 2,728,417	\$ 4,010,804	\$ 2,166,041	\$ 208,017	\$ 11,451,251
3	2026	\$ 115,117	\$ 2,191,712	\$ 2,730,967	\$ —	\$ 2,165,642	\$ 201,142	\$ 7,404,580
4	2027	\$ 15,000	\$ 2,192,962	\$ 2,728,323	\$ —	\$ 2,169,842	\$ 214,110	\$ 7,320,237
5	2028	\$ 15,000	\$ 2,190,962	\$ 2,725,610	\$ —	\$ 2,168,441	\$ 215,773	\$ 7,315,786
6	2029	\$ 15,000	\$ 2,190,712	\$ 2,722,063	\$ —	\$ 2,166,641	\$ 206,860	\$ 7,301,276
7	2030	\$ 15,000	\$ 2,191,962	\$ 2,756,254	\$ —	\$ 2,169,441	\$ 207,870	\$ 7,340,527
8	2031	\$ 15,000	\$ 2,194,462	\$ 2,757,489	\$ —	\$ 2,166,641	\$ 208,300	\$ 7,341,892
9	2032	\$ 15,000	\$ 2,192,962	\$ 2,754,543	\$ —	\$ 2,168,442	\$ 207,800	\$ 7,338,747
10	2033	\$ 15,000	\$ 2,192,462	\$ 1,773,684	\$ —	\$ 2,169,641	\$ 206,700	\$ 6,357,487
11	2034	\$ 15,000	\$ 2,193,225	\$ 1,771,841	\$ —	\$ 2,165,242	\$ —	\$ 6,145,308
12	2035	\$ 15,000	\$ 2,194,000	\$ 1,771,938	\$ —	\$ 2,165,441	\$ —	\$ 6,146,379
13	2036	\$ 15,000	\$ 2,194,500	\$ 1,774,590	\$ —	\$ 2,165,042	\$ —	\$ 6,149,132
14	2037	\$ 15,000	\$ —	\$ 1,773,366	\$ —	\$ 2,169,041	\$ —	\$ 3,957,407
15	2038	\$ 15,000	\$ —	\$ 1,773,005	\$ —	\$ 2,166,441	\$ —	\$ 3,954,446
16	2039	\$ 15,000	\$ —	\$ 1,770,560	\$ —	\$ 2,168,541	\$ —	\$ 3,954,101
17	2040	\$ 15,000	\$ —	\$ 1,775,172	\$ —	\$ 2,165,191	\$ —	\$ 3,955,363
18	2041	\$ 15,000	\$ —	\$ 1,772,889	\$ —	\$ 2,166,541	\$ —	\$ 3,954,430
19	2042	\$ 15,000	\$ —	\$ 1,771,763	\$ —	\$ 2,167,445	\$ —	\$ 3,954,208
20	2043	\$ 15,000	\$ —	\$ 1,774,927	\$ —	\$ 546,350	\$ —	\$ 2,336,277
21	2044	\$ 15,000	\$ —	\$ 1,771,957	\$ —	\$ 546,350	\$ —	\$ 2,333,307
22	2045	\$ 15,000	\$ —	\$ 1,770,159	\$ —	\$ 545,900	\$ —	\$ 2,331,059
23	2046-2065	\$ 286,250	\$ —	\$ 15,751,316	\$ —	\$ —	\$ —	\$ 16,037,566
24	Totals	\$ 973,488	\$ 28,502,597	\$ 62,142,653	\$ 8,083,900	\$ 42,814,338	\$ 2,085,888	\$ 144,602,864

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

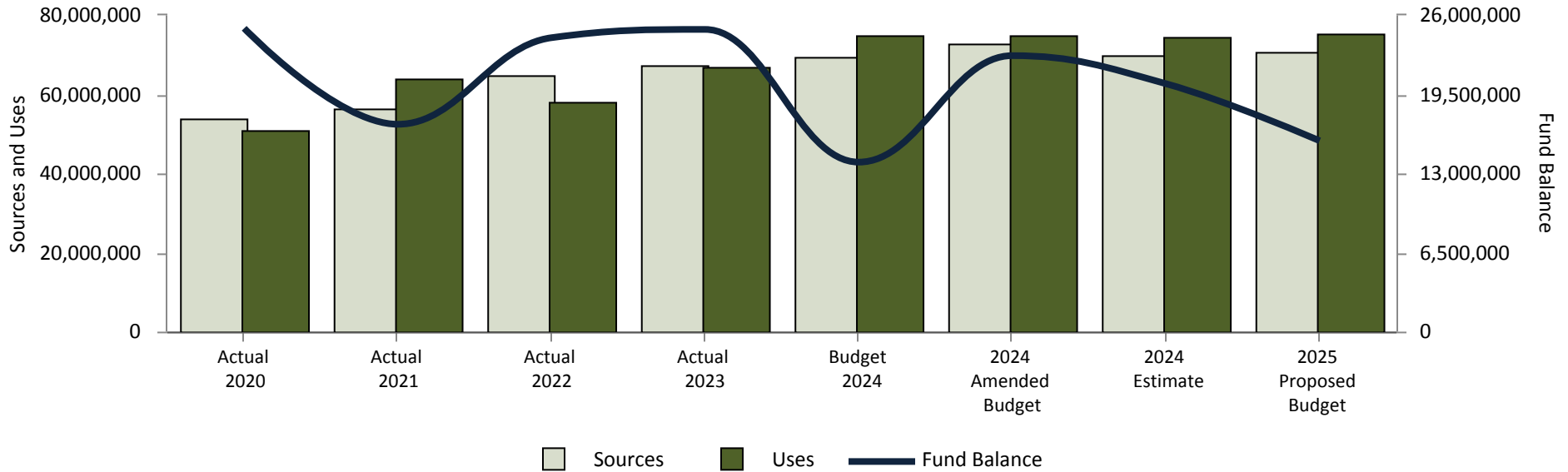
CERF charges on extended life vehicles to cover yearly inflation increases of replacement costs.

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.

General Fund

The General Fund is the operating fund of the City. It is used to account for all financial resources except for those required to be accounted in another fund.

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



	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actual	2025 Proposed Budget
Beginning Fund Balance	22,130,853	24,935,935	17,045,713	24,160,290	19,240,667	24,841,248	24,841,248	20,377,820
Sources of Funds								
Total Revenue	53,803,861	55,958,959	64,908,123	66,204,973	69,529,730	72,750,730	69,875,254	70,688,301
Other Financing Sources	127,014	284,839	134,122	1,230,875	141,612	141,612	141,612	145,509
Total Sources of Funds	53,930,875	56,243,798	65,042,245	67,435,848	69,671,342	72,892,342	70,016,866	70,833,810
Uses of Funds								
Total Expenditures	51,125,793	53,154,255	57,532,026	63,520,071	70,436,219	70,436,219	69,869,459	73,087,776
Other Financing Uses	—	10,979,765	395,642	3,234,819	4,542,157	4,610,835	4,610,835	2,435,000
Total Uses of Funds	51,125,793	64,134,020	57,927,668	66,754,890	74,978,376	75,047,054	74,480,294	75,522,776
Net Sources (Uses) of Funds	2,805,082	(7,890,222)	7,114,577	680,958	(5,307,034)	(2,154,712)	(4,463,428)	(4,688,966)
Ending Fund Balance	24,935,935	17,045,713	24,160,290	24,841,248	13,933,633	22,686,536	20,377,820	15,688,854
Percentage Change		(31.64)%	41.74 %	2.82 %	(43.91)%	62.82 %	(10.18)%	(23.01)%

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. 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	2025 Budget 2024 Mill Levy Collected in 2025		2024 Budget 2023 Mill Levy Collected in 2024	
		Mill Levy	Amount	Mill Levy	Amount
General	Property	5.880	\$ 6,086,000	5.880	\$ 6,086,000
Debt Service-Police Headquarters GO Bonds	Property	2.122	2,235,000	2.182	2,250,000
Totals		8.002	\$ 8,321,000	8.062	\$ 8,336,000

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 80% of all taxes and 62% 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 3.8%. 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.

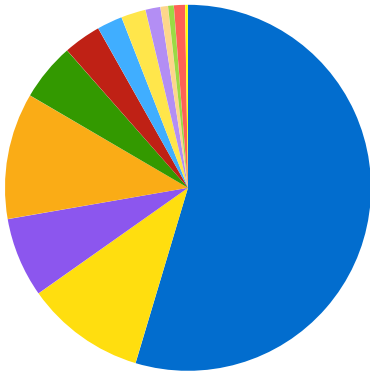
Fines and Forfeitures: This revenue source includes court, traffic violation, and other fines.

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

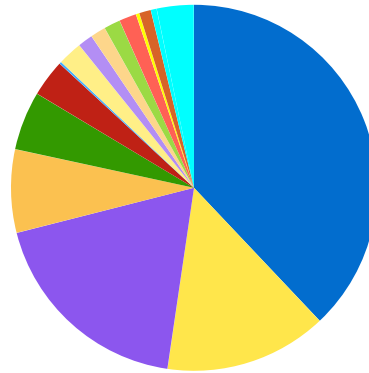
Other: This source includes all revenue sources that do not fit in another revenue category.

General Fund 2025 Budget Overview

Sources of Funds



Uses of Funds



Taxes are approximately 77% of the financial resources of the General Fund. Specifically, sales and use tax provide approximately 62% of the General Fund's sources of funds, and property tax accounts for roughly eight percent.

Seventy percent of the General Fund's uses of funds are spent on direct services for Police Services (38%) including the Denver Fire Department contract and Emergency Management Services, Parks, Recreation, Library and Golf (14%) and Public Works (19%).

General Fund Sources Revenue

	Amount	%
Sales & Use Taxes	\$ 43,832,000	62%
Property Tax	6,300,000	9%
Franchise Fees	4,194,900	6%
Charges for Services	6,636,765	9%
Cultural & Recreation Program Fees	3,037,300	4%
Contribution from Component Units	1,975,000	3%
Intergovernmental Revenue	1,343,101	2%
Licenses & Permits	1,291,500	2%
Other Income	784,235	1%
Interest Income	404,000	1%
Fines & Forfeitures	299,500	—%
Specific Ownership, Cigarette & Lodgers Taxes	590,000	1%
Total Revenue	70,688,301	
Other Financing Sources	145,509	—%
Total Sources of Funds	<u>\$ 70,833,810</u>	100 %

General Fund Uses Expenditure

	Amount	%
Police, Fire and Emergency Management	\$ 28,322,522	38%
Parks, Recreation, Library and Golf	10,725,492	14%
Public Works	13,965,291	19%
Information Technology	5,485,912	7%
Community Development	3,889,205	5%
Finance	2,447,971	3%
Debt Service	145,509	—%
Municipal Court	1,600,285	2%
Human Resources	982,033	1%
City Manager's Office	1,008,007	1%
City Clerk's Office	895,627	1%
City Attorney's Office	1,084,049	1%
Communications	1,143,682	2%
Legislation	227,528	—%
Interdepartmental Programs	764,663	1%
Contribution to Component Units	400,000	1%
Total Expenditure	73,087,776	
Other Financing Uses	2,435,000	3%
Total Uses of Funds	<u>\$ 75,522,776</u>	100 %

Total Sources of Funds	\$ 70,833,810
Total Uses of Funds	\$ 75,522,776
Net Sources (Uses) of Funds	<u>\$ (4,688,966)</u>
Estimated Fund Balance - January 1	20,377,820
Estimated Fund Balance - December 31	<u>\$ 15,688,854</u>

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

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	22,130,853	24,935,935	17,045,713	24,160,290	23,298,610	24,841,248	24,841,248	20,377,820
Operating Revenue								
Property Tax	4,605,878	4,644,335	5,237,114	5,185,365	6,300,000	6,384,000	6,300,000	6,300,000
Specific Ownership Tax	527,933	523,484	541,156	529,429	650,000	650,000	520,000	520,000
Sales & Use Taxes	31,848,763	34,259,637	40,370,334	42,337,842	45,033,000	43,033,000	42,950,000	43,832,000
Franchise Fees	3,601,590	3,825,529	3,919,992	3,973,555	4,095,000	4,095,000	4,135,000	4,194,900
Hotel/Motel/Short-Term Rental (STR)	19,762	28,237	63,455	78,942	60,000	60,000	70,000	70,000
Licenses & Permits	1,454,837	1,984,921	2,901,490	2,112,712	1,539,800	1,539,800	1,626,750	1,291,500
Intergovernmental Revenue	4,208,746	2,270,337	1,369,915	1,353,076	1,359,578	1,359,578	1,328,601	1,343,101
Charges for Services	3,086,723	2,973,834	3,688,370	3,956,467	4,112,754	5,906,754	6,507,378	6,636,765
Recreation Program Fees	997,687	2,308,449	2,423,953	2,606,368	3,013,405	3,013,405	2,909,117	3,037,300
Library Fines	2,413	3,371	3,822	3,529	1,600	1,600	1,600	1,600
Fines & Forfeitures	854,705	464,107	284,709	280,075	259,175	259,175	290,325	297,900
Interest Income	454,347	(72,518)	(246,711)	923,831	404,500	404,500	604,000	404,000
Other Income	441,732	1,083,230	2,585,059	930,239	801,918	807,918	732,483	784,235
Contribution from Component Units	1,698,745	1,662,006	1,765,465	1,933,543	1,899,000	1,899,000	1,900,000	1,975,000
Total Operating Revenue	53,803,861	55,958,959	64,908,123	66,204,973	69,529,730	69,413,730	69,875,254	70,688,301
Operating Expenditures								
Legislation	297,750	284,540	276,304	257,184	267,369	267,369	238,084	227,528
City Manager's Office	1,110,692	1,084,660	1,228,629	1,762,627	1,101,312	1,432,748	1,364,098	1,008,007
City Clerk's Office					820,682	852,268	852,668	895,627
City Attorney's Office	832,971	923,402	1,001,558	1,030,706	1,081,417	1,081,417	1,080,417	1,084,049
Municipal Court	1,048,016	1,133,465	1,170,984	1,374,751	1,559,137	1,659,647	1,419,928	1,600,285
Human Resources	947,880	1,100,167	1,483,411	1,076,522	965,896	996,575	1,052,343	982,033
Finance	1,557,160	1,548,270	1,883,080	1,979,160	2,299,173	2,354,896	2,148,463	2,447,971
Information Technology	3,523,545	3,533,130	3,778,721	4,575,939	5,288,993	5,302,682	5,154,696	5,485,912
Community Development	3,619,986	2,946,427	3,085,615	2,921,784	3,394,414	3,517,869	3,883,046	3,889,205
Public Works	7,341,229	7,437,384	7,943,099	11,013,510	11,702,924	13,707,424	12,454,869	13,965,291
Fire and Emergency Management Services	6,444,084	6,723,699	6,975,762	7,166,835	7,419,425	7,419,425	7,419,425	7,556,707
Police Services	14,859,573	15,902,183	16,370,260	18,645,484	20,191,385	20,480,262	19,476,637	20,765,815
Police Subtotal	21,303,657	22,625,882	23,346,022	25,812,319	27,610,810	27,899,687	26,896,062	28,322,522
Parks, Recreation, Library and Golf	6,778,236	7,848,068	8,302,916	9,885,628	10,056,064	10,923,019	10,757,863	10,725,492
Communications	862,329	727,633	828,788	931,600	1,010,919	1,089,276	1,118,180	1,143,682
Departments Expenditure Subtotal	49,223,451	51,193,028	54,329,128	62,621,730	67,159,110	71,084,877	68,420,717	71,777,604
Contribution to Component Units	—	100,000	—	250,759	400,000	400,000	400,000	400,000
Interdepartmental Programs	336,370	292,776	228,720	514,577	2,735,497	979,423	907,130	764,663
Debt Service-Civic Center	1,431,597	1,437,063	2,841,808	—	—	—	—	—
Debt Service-Other	134,375	131,388	132,370	133,005	141,612	141,612	141,612	145,509
Other Expenditure Subtotal	1,902,342	1,961,227	3,202,898	898,341	3,277,109	1,521,035	1,448,742	1,310,172
Total Operating Expenditure	51,125,793	53,154,255	57,532,026	63,520,071	70,436,219	72,605,912	69,869,459	73,087,776

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

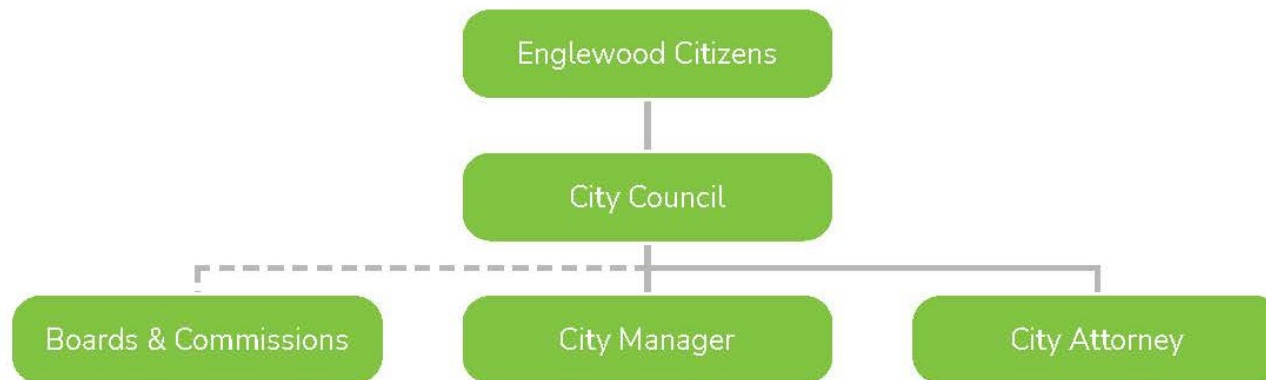
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Excess Revenue Over (Under) Expenditure	2,678,068	2,804,704	7,376,097	2,684,902	(906,489)	(3,192,182)	5,795	(2,399,475)
Other Financing Sources (Uses) of Funds								
Transfers In	127,014	284,839	134,122	1,230,875	141,612	141,612	141,612	145,509
Transfers Out	—	10,979,765	395,642	3,234,819	4,542,157	4,610,835	4,610,835	2,435,000
Net Other Financing Sources	127,014	(10,694,926)	(261,520)	(2,003,944)	(4,400,545)	(4,469,223)	(4,469,223)	(2,289,491)
Net Change in Fund Balance	2,805,082	(7,890,222)	7,114,577	680,958	(5,307,034)	(7,661,405)	(4,463,428)	(4,688,966)
Ending Fund Balance								
Before Designated Amounts	24,935,935	17,045,713	24,160,290	24,841,248	17,991,576	17,179,843	20,377,820	15,688,854
Restricted-TABOR Emergency Reserve	1,730,000	1,800,000	2,100,000	2,200,000	2,100,000	2,200,000	2,200,000	2,200,000
Restricted-ARPA Projects	—	430,000	360,053	282,303	—	203,553	203,553	—
Restricted-MFSD (Broncos Sale) Youth Projects	—	—	1,119,140	181,983	—	181,983	181,983	—
Committed-LTAR	4,994,869	94,869	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	12,824,608	2,324,869	3,674,062	2,759,155	2,194,869	2,680,405	2,680,405	2,294,869
Fund Balance Composition								
Restricted Reserves	1,730,000	2,230,000	2,460,053	2,482,303	2,100,000	2,403,553	2,403,553	2,200,000
Unrestricted Reserves (calculated)	8,985,245	9,345,146	10,839,657	11,056,230	11,611,465	11,592,093	11,669,167	11,804,946
Unassigned Fund Balance (includes Committed amounts)	14,220,690	5,470,567	10,860,580	11,302,715	4,280,111	3,184,197	6,305,100	1,683,908
Fund Balance	24,935,935	17,045,713	24,160,290	24,841,248	17,991,576	17,179,843	20,377,820	15,688,854
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	6,456,463	6,715,075	7,788,975	7,944,597	8,343,568	8,329,648	8,385,030	8,482,596
Unrestricted Reserve @ 16.7% of Operating Revenue	8,985,245	9,345,146	10,839,657	11,056,230	11,611,465	11,592,093	11,669,167	11,804,946
Unrestricted Reserve @ 21.4% of Operating Revenue	11,514,026	11,975,217	13,890,338	14,167,864	14,879,362	14,854,538	14,953,304	15,127,296



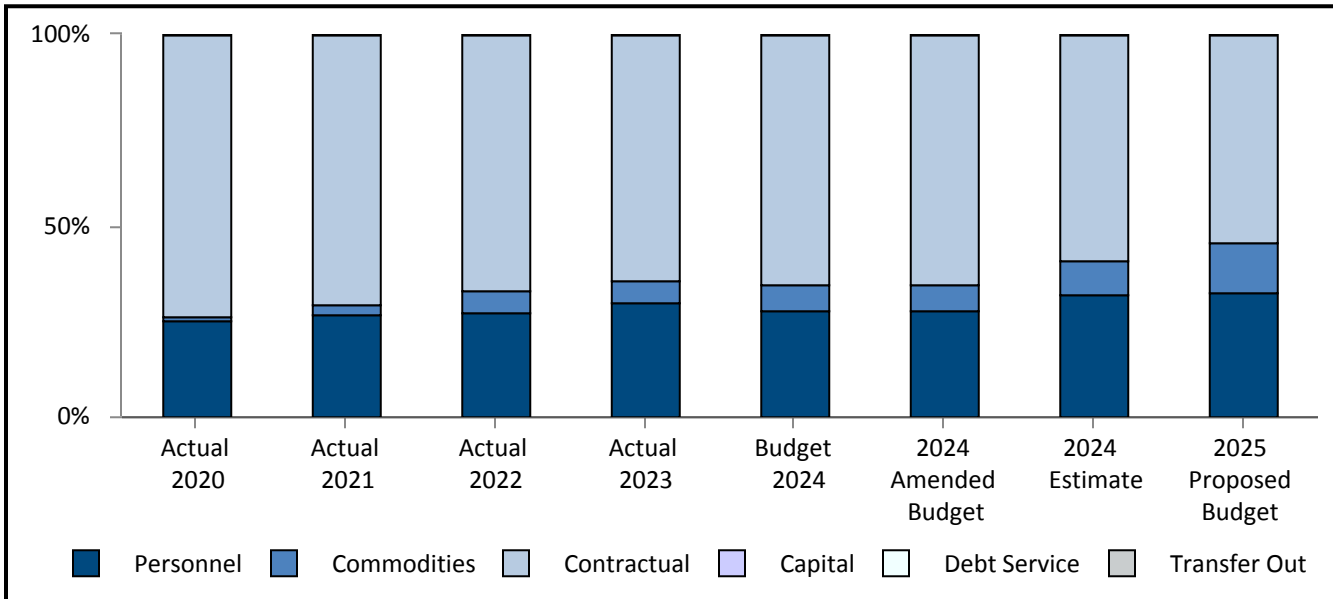
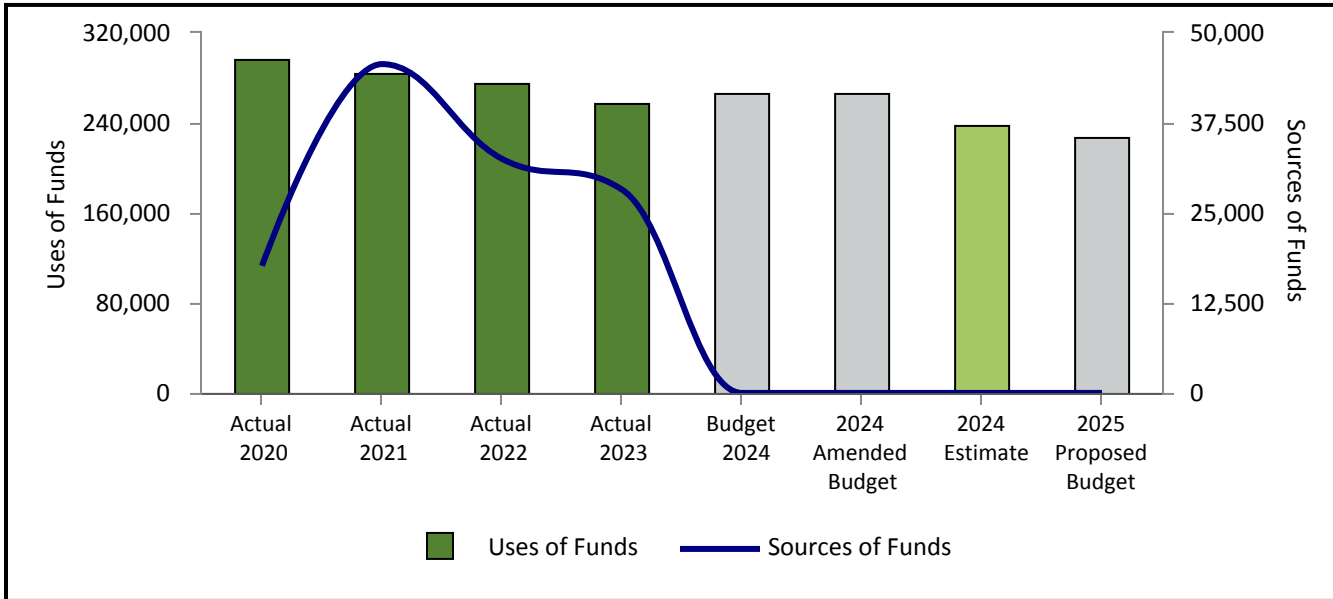
LEGISLATION

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
Account 0100 – Sources (Revenues) and Uses (Expenditures)



Department Legislation
Fund General
Account 0100 – Sources (Revenues) and Uses (Expenditures)

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	6,000	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	17,648	39,672	32,513	28,245	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	17,648	45,672	32,513	28,245	—	—	—	—
Percent Change		158.79 %	(28.81)%	(13.13)%	(100.00)%	— %	— %	— %
Uses of Funds								
Personnel	75,284	75,501	74,599	76,226	74,819	74,819	75,688	74,388
Commodities	2,781	7,968	16,302	15,868	17,925	17,925	21,075	28,965
Contractual	219,685	201,072	185,402	165,090	174,625	174,625	141,321	124,175
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	297,750	284,540	276,304	257,184	267,369	267,369	238,084	227,528
Percent Change		(4.44)%	(2.89)%	(6.92)%	3.96 %	— %	(10.95)%	(4.43)%
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

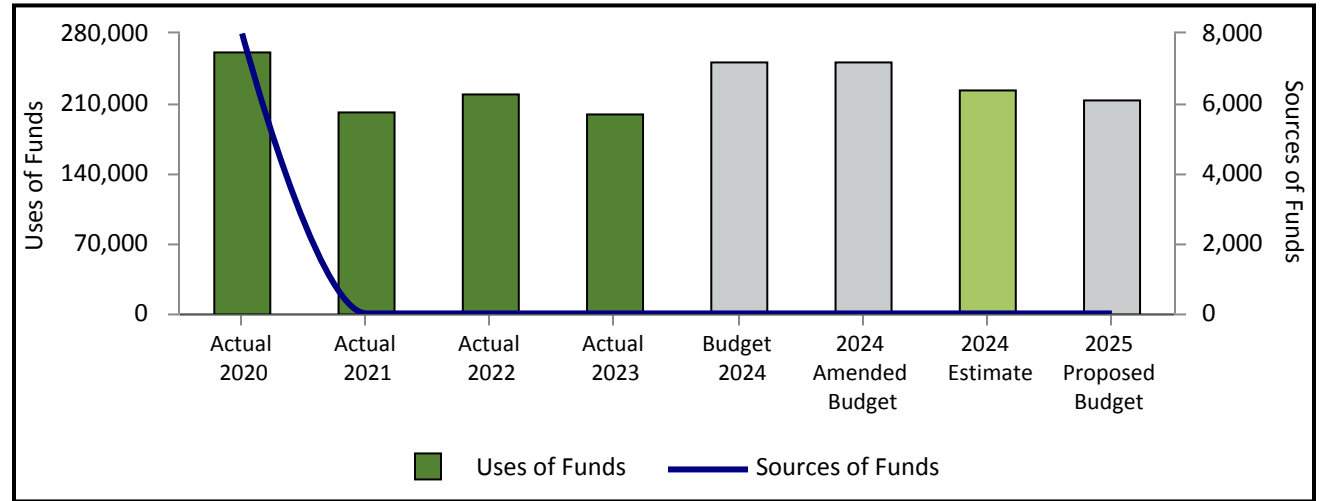
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	8,000	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	8,000	—	—	—	—	—	—	—
Percent Change		(100.00)%	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	74,718	75,244	74,472	75,092	74,388	74,388	74,388	74,388
Commodities	2,446	5,045	14,363	12,494	11,750	11,750	15,500	23,890
Contractual	185,792	120,849	131,899	112,695	166,800	166,800	134,950	115,900
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	262,956	201,138	220,734	200,281	252,938	252,938	224,838	214,178
Percent Change		(23.51)%	9.74 %	(9.27)%	26.29 %	— %	(11.11)%	(4.74)%

Department Legislation

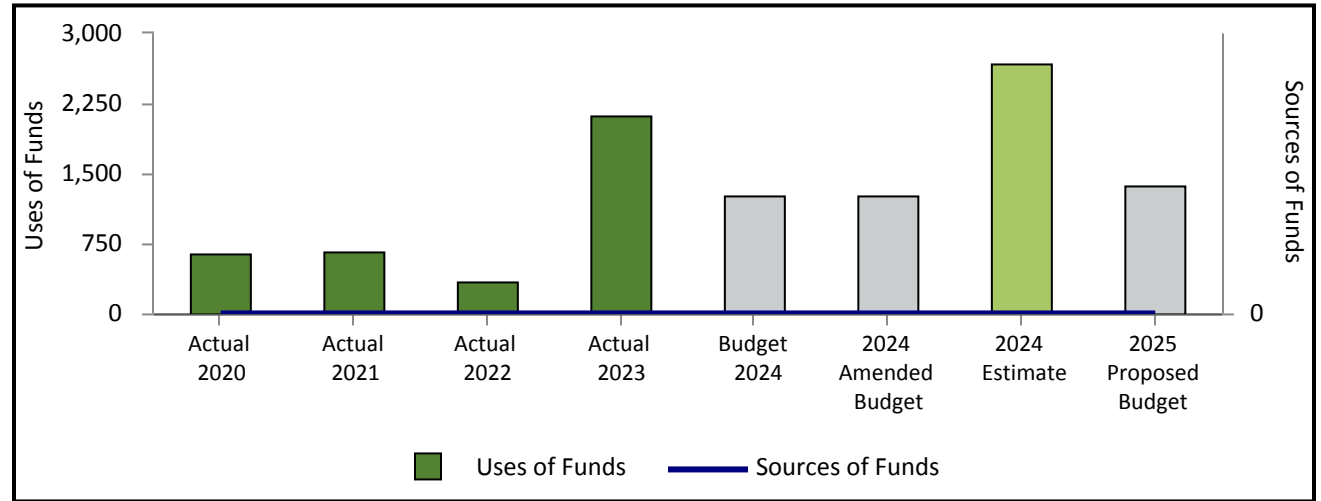
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	336	257	127	1,134	431	431	1,300	—
Commodities	—	—	—	257	75	75	75	75
Contractual	298	405	218	725	750	750	1,300	1,300
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	633	661	345	2,116	1,256	1,256	2,675	1,375
Percent Change		4.43 %	(47.87)%	513.81 %	(40.65)%	— %	112.99 %	(48.60)%

Department Legislation

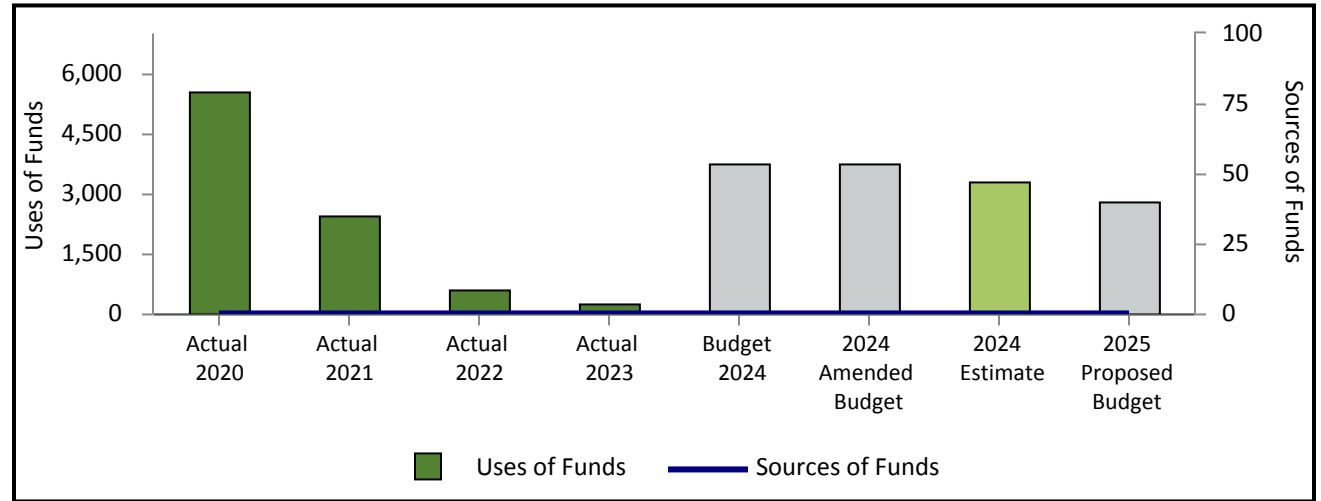
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	—	—	335	182	1,250	1,250	900	400
Contractual	5,459	2,467	249	54	2,500	2,500	2,400	2,400
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	5,564	2,467	584	236	3,750	3,750	3,300	2,800
Percent Change		(55.66)%	(76.35)%	(59.62)%	1491.34 %	— %	(12.00)%	(15.15)%

Department Legislation

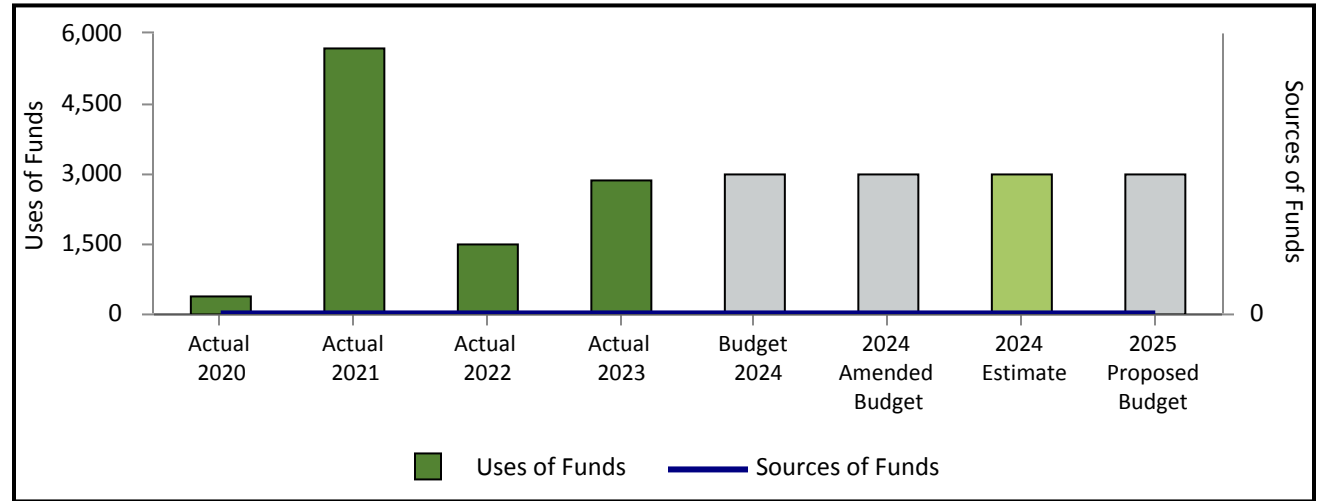
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	199	2,609	1,520	2,512	3,000	3,000	3,000	3,000
Contractual	208	3,098	—	375	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	407	5,707	1,520	2,887	3,000	3,000	3,000	3,000
Percent Change		1303.79 %	(73.36)%	89.91 %	3.91 %	— %	— %	— %

Department Legislation

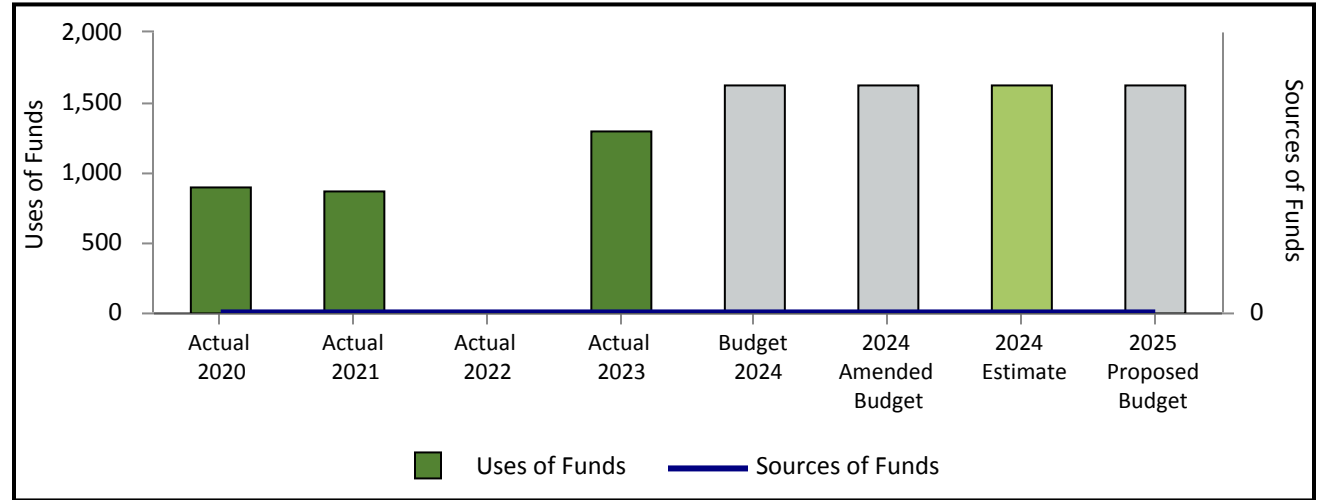
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	—	—	399	750	750	750	750
Contractual	875	875	—	900	875	875	875	875
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	893	875	—	1,299	1,625	1,625	1,625	1,625
Percent Change		(2.06)%	(100.00)%	— %	25.10 %	— %	— %	— %

Department Legislation

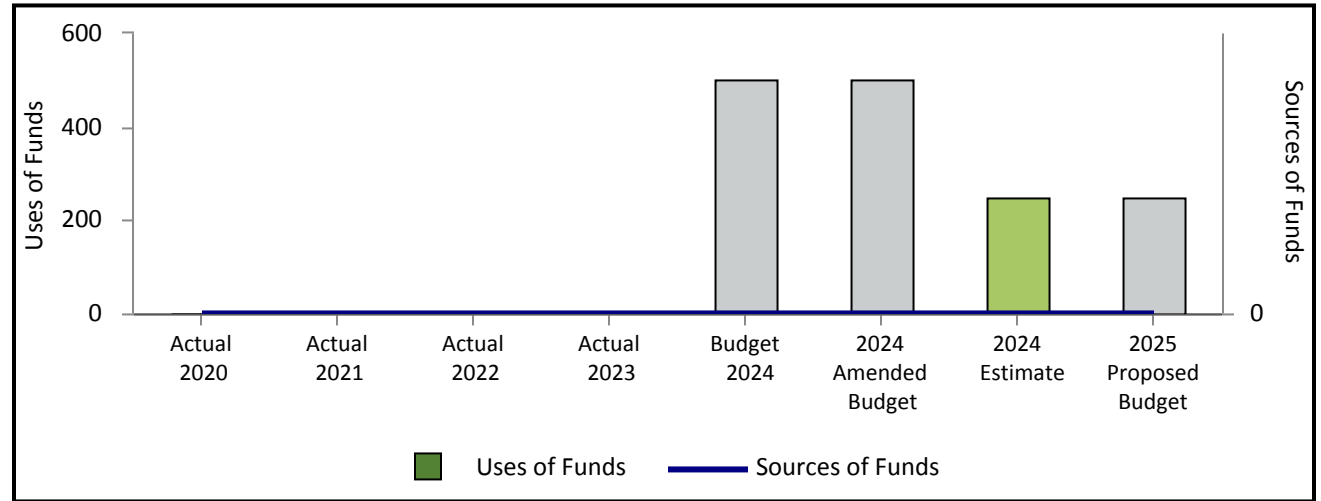
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	250	250
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	500	500	250	250
Percent Change		— %	— %	— %	— %	— %	(50.00)%	— %

Department Legislation

Fund General

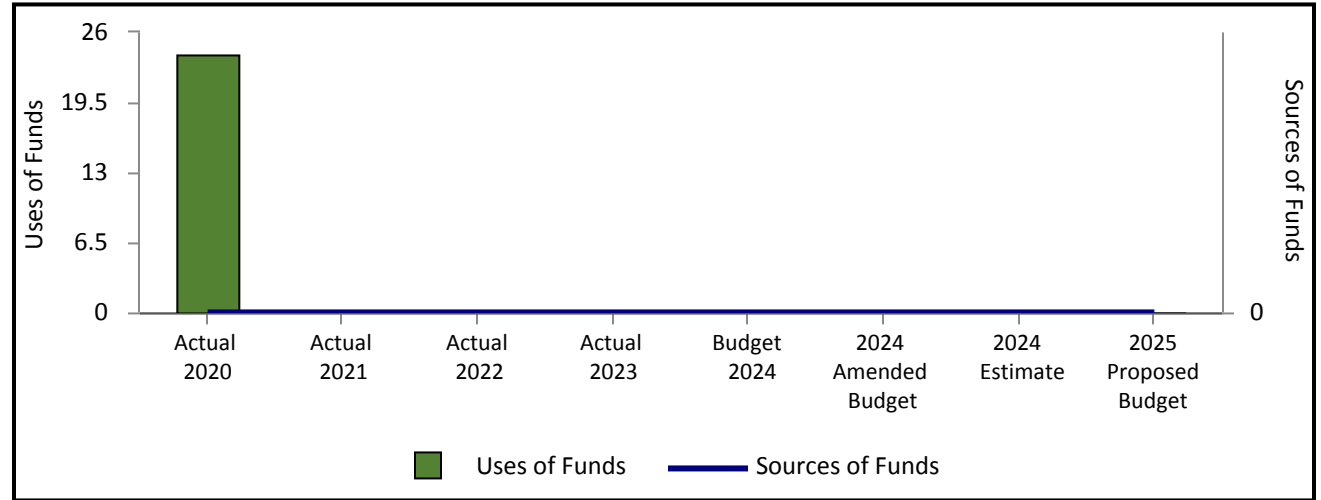
Division Alliance for Commerce in Englewood

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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

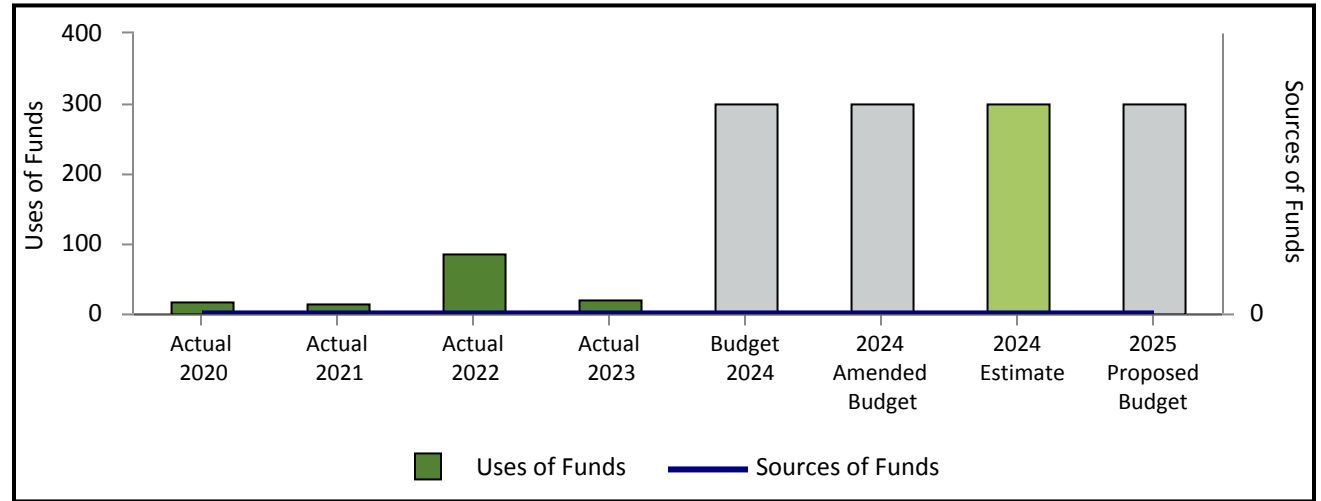
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	21	300	300	300	300
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	18	15	85	21	300	300	300	300
Percent Change		(20.67)%	482.99 %	(75.22)%	1324.50 %	— %	— %	— %

Department Legislation

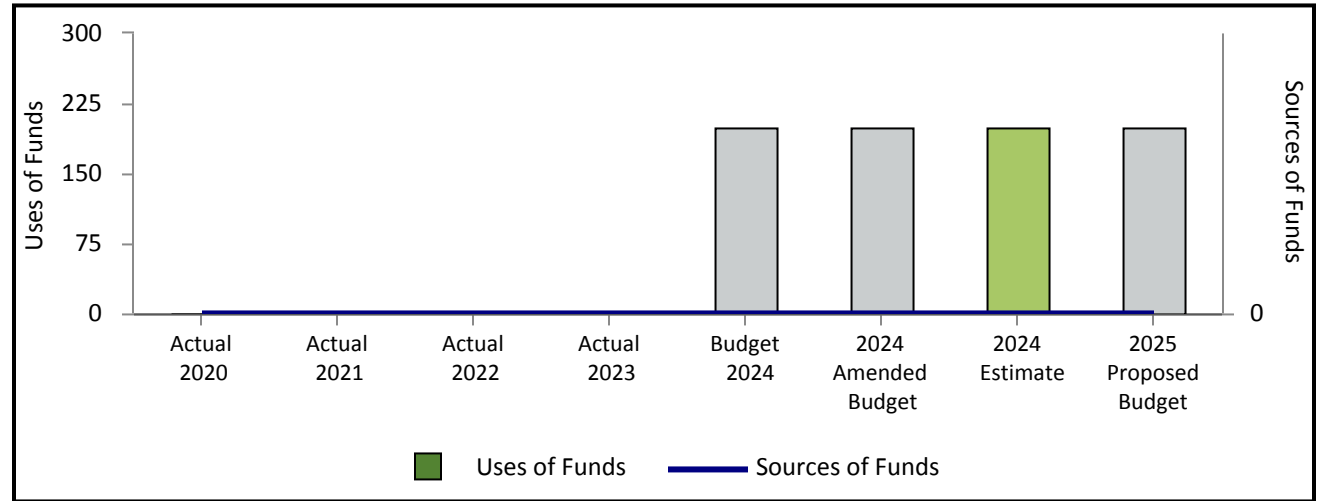
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	—	—	—	3	200	200	200	200
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	3	200	200	200	200
Percent Change		— %	— %	— %	7533.59 %	— %	— %	— %

Department Legislation

Fund General

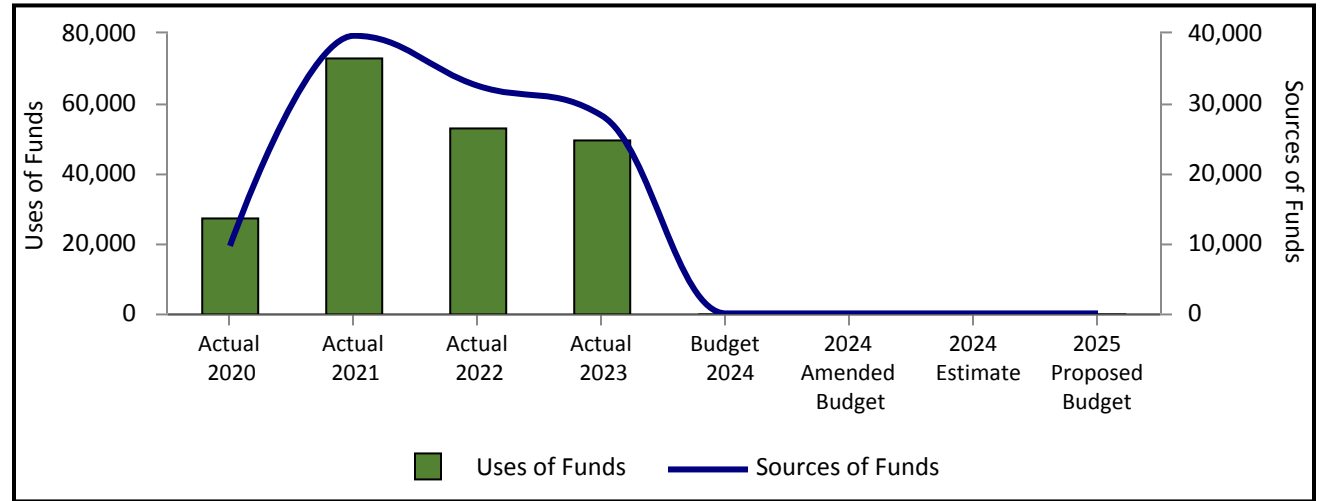
Division Sustainability Commission

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 through the Sustainability Programs Division (02-0202).



	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	9,648	39,672	32,513	28,245	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	9,648	39,672	32,513	28,245	—	—	—	—
Percent Change		311.19 %	(18.05)%	(13.13)%	(100.00)%	— %	— %	— %
Uses of Funds								
Personnel	126	—	—	—	—	—	—	—
Commodities	75	285	—	—	—	—	—	—
Contractual	26,993	72,802	52,891	49,767	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	27,194	73,088	52,891	49,767	—	—	—	—
Percent Change		168.76 %	(27.63)%	(5.91)%	(100.00)%	— %	— %	— %

Department Legislation

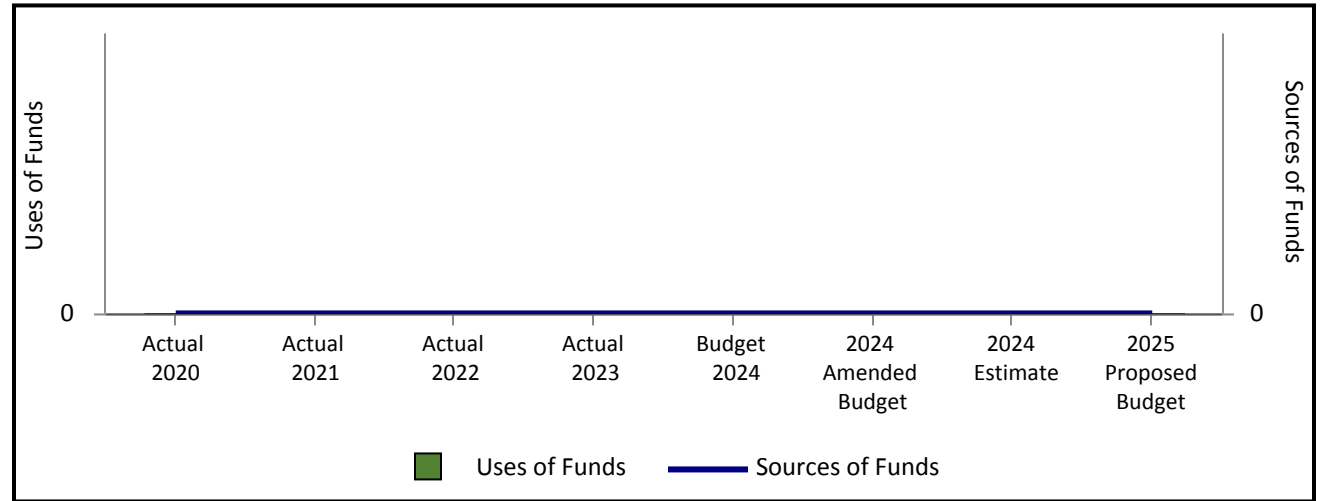
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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

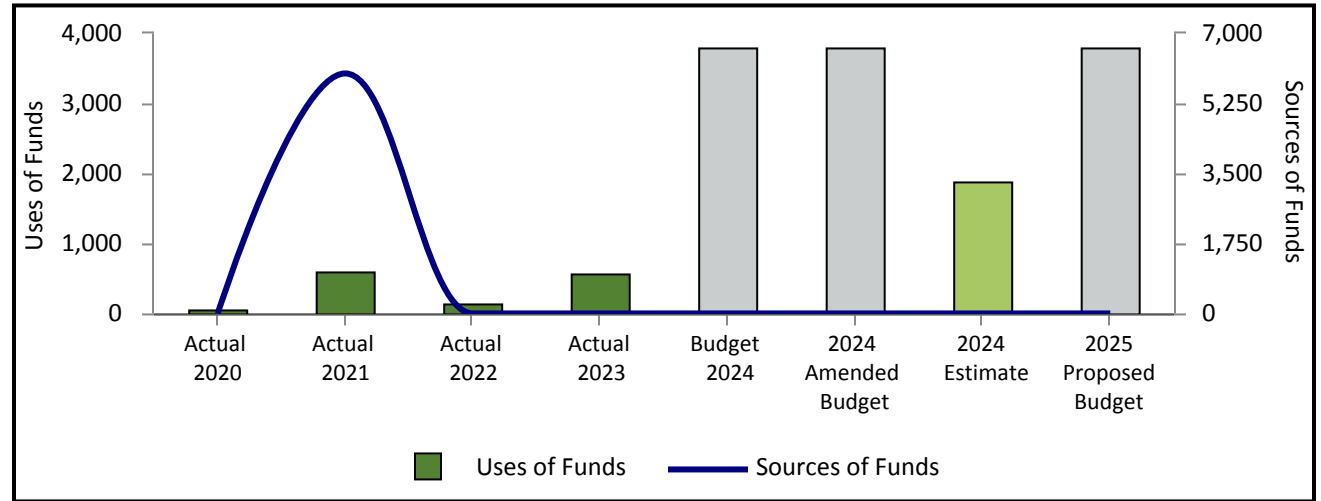
Fund General

Division Historic Preservation Commission

Account 02.0112

Description

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



	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	—	—	—	—	—	—	—	—
Commodities	—	14	—	—	100	100	100	100
Contractual	60	575	145	575	3,700	3,700	1,796	3,700
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	60	589	145	575	3,800	3,800	1,896	3,800
Percent Change		881.58 %	(75.38)%	296.55 %	560.87 %	— %	(50.11)%	100.42 %

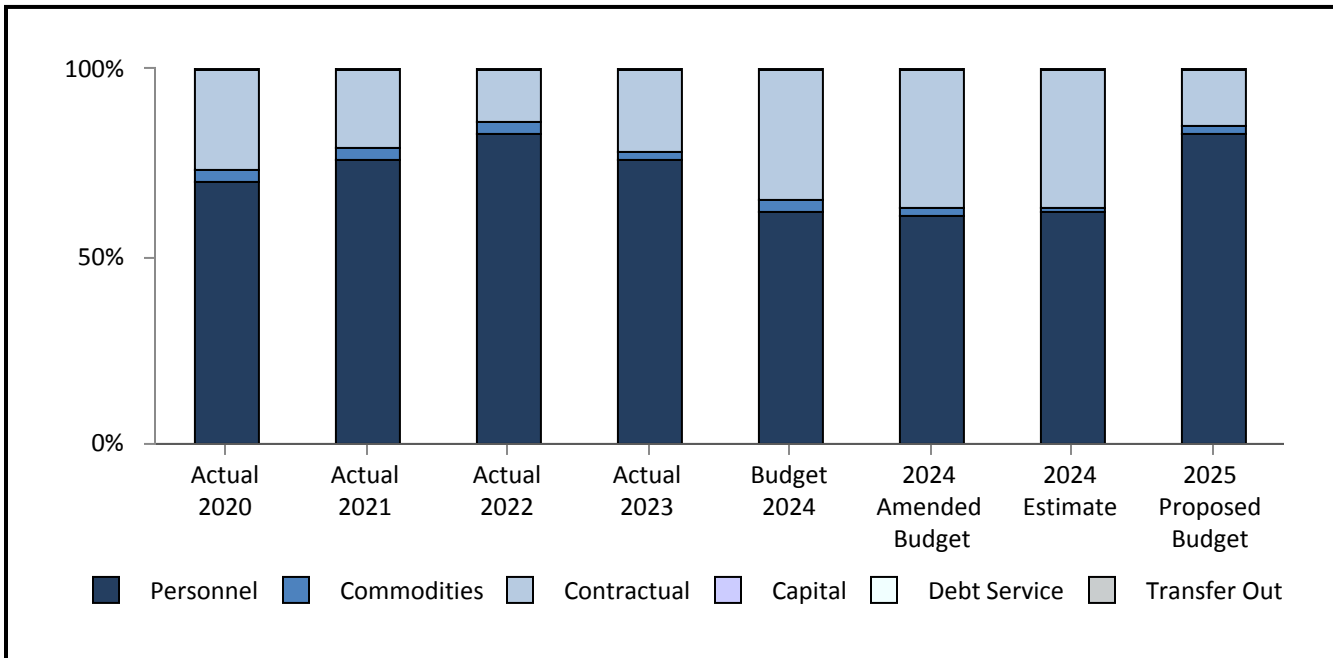
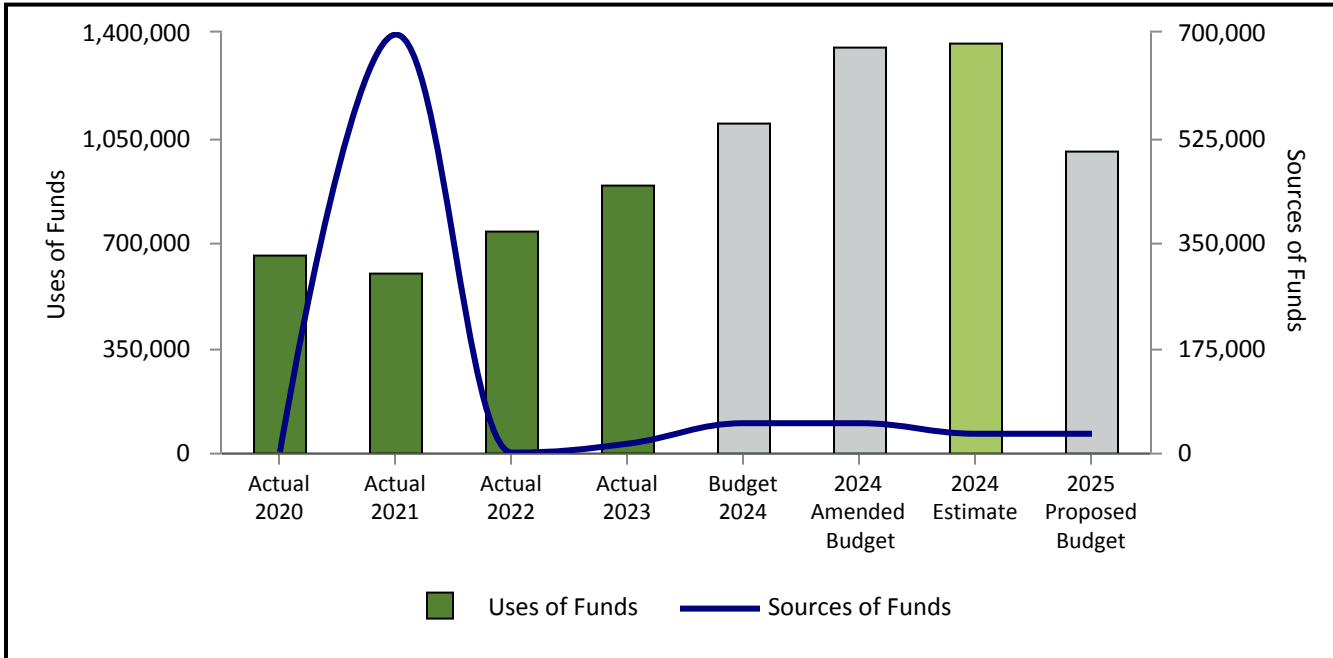


CITY MANAGER'S OFFICE

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

Fund General

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	688,642	—	(98)	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	1,048	8,100	—	15,000	49,000	49,000	31,415	31,415
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,048	696,742	—	14,902	49,000	49,000	31,415	31,415
Percent Change		66398.20 %	(100.00)%	— %	228.82 %	— %	(35.89)%	— %
Uses of Funds								
Personnel	459,781	456,302	615,741	669,249	690,291	820,180	843,227	836,260
Commodities	21,606	15,840	18,525	19,888	29,700	29,700	19,300	15,800
Contractual	177,262	126,787	104,801	198,905	381,321	504,118	501,571	155,947
Capital	—	—	—	3,678	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	658,649	598,929	739,067	891,721	1,101,312	1,353,998	1,364,098	1,008,007
Percent Change		(9.07)%	23.40 %	20.65 %	23.50 %	22.94 %	0.75 %	(26.10)%
Employees FTE	7.750	7.750	8.750	9.130	5.000	5.500	5.500	5.500
Percent Change FTE		— %	12.90 %	4.34 %	(45.24)%	10.00 %	— %	— %

Department City Manager's Office

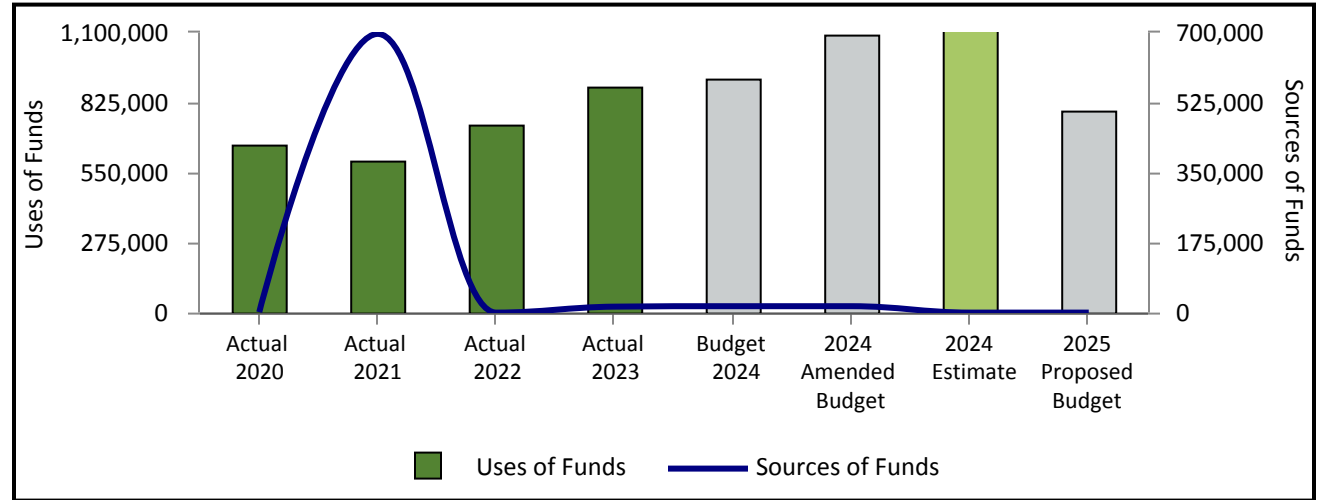
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	688,642	—	(98)	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	1,048	8,100	—	15,000	16,000	16,000	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,048	696,742	—	14,902	16,000	16,000	—	—
Percent Change		66398.20 %	(100.00)%	— %	7.37 %	— %	(100.00)%	— %
Uses of Funds								
Personnel	459,781	456,302	615,741	669,249	589,771	679,707	742,707	684,524
Commodities	21,606	15,840	18,525	19,888	27,600	27,600	17,200	13,900
Contractual	177,262	126,787	104,801	198,905	305,146	383,896	376,396	96,047
Capital	—	—	—	3,678	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	658,649	598,929	739,067	891,721	922,517	1,091,203	1,136,303	794,471
Percent Change		(9.07)%	23.40 %	20.65 %	3.45 %	18.29 %	4.13 %	(30.08)%

Department City Manager's Office

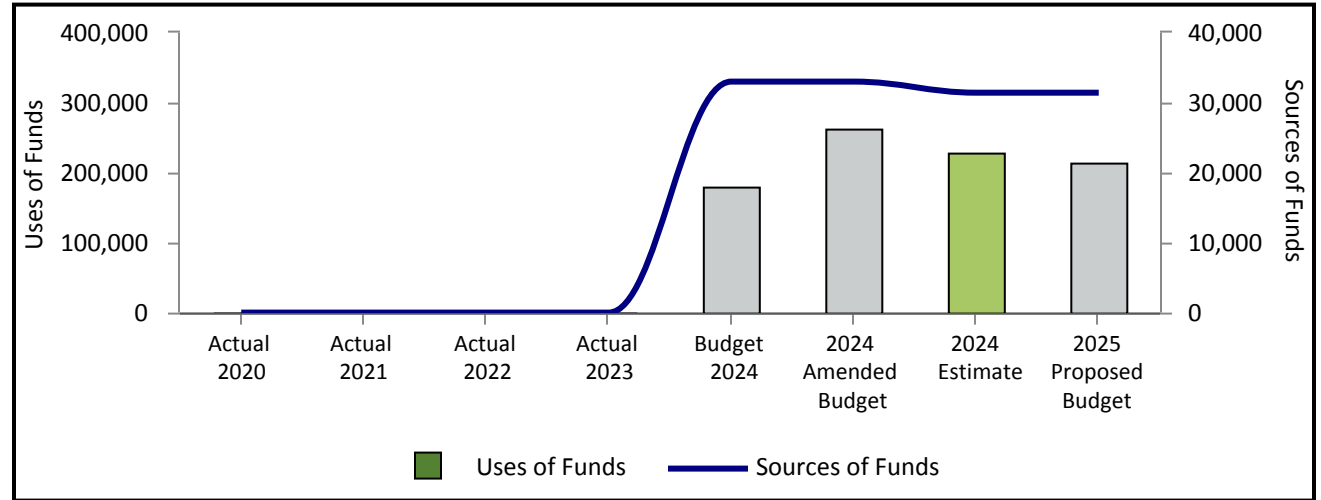
Fund General

Division Sustainability Program

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	33,000	33,000	31,415	31,415
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	33,000	33,000	31,415	31,415
Percent Change		— %	— %	— %	— %	— %	(4.80)%	— %
Uses of Funds								
Personnel	—	—	—	—	100,520	140,473	100,520	151,735
Commodities	—	—	—	—	2,100	2,100	2,100	1,900
Contractual	—	—	—	—	76,175	120,222	125,175	59,900
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	178,795	262,795	227,795	213,535
Percent Change		— %	— %	— %	— %	46.98 %	(13.32)%	(6.26)%



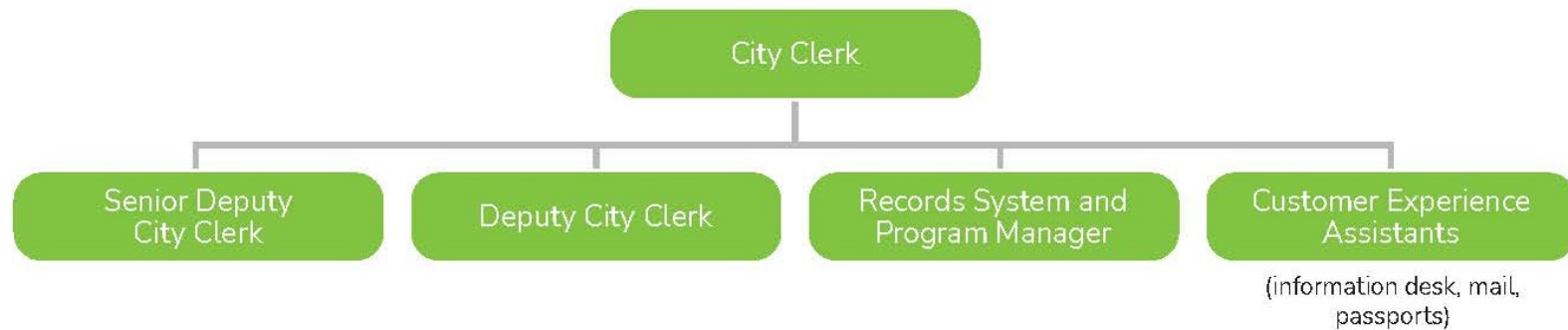
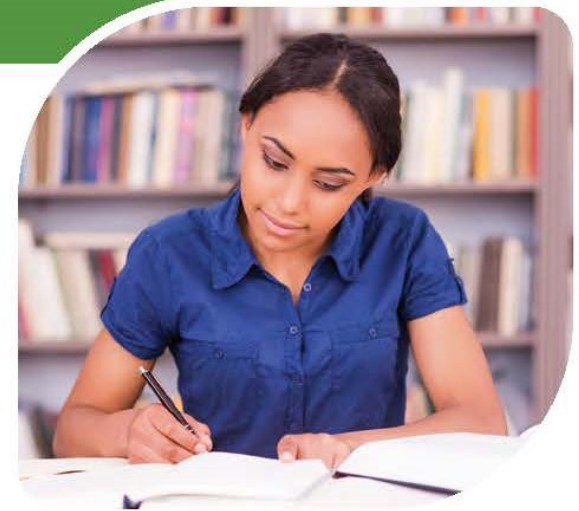
CITY CLERK'S OFFICE

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.

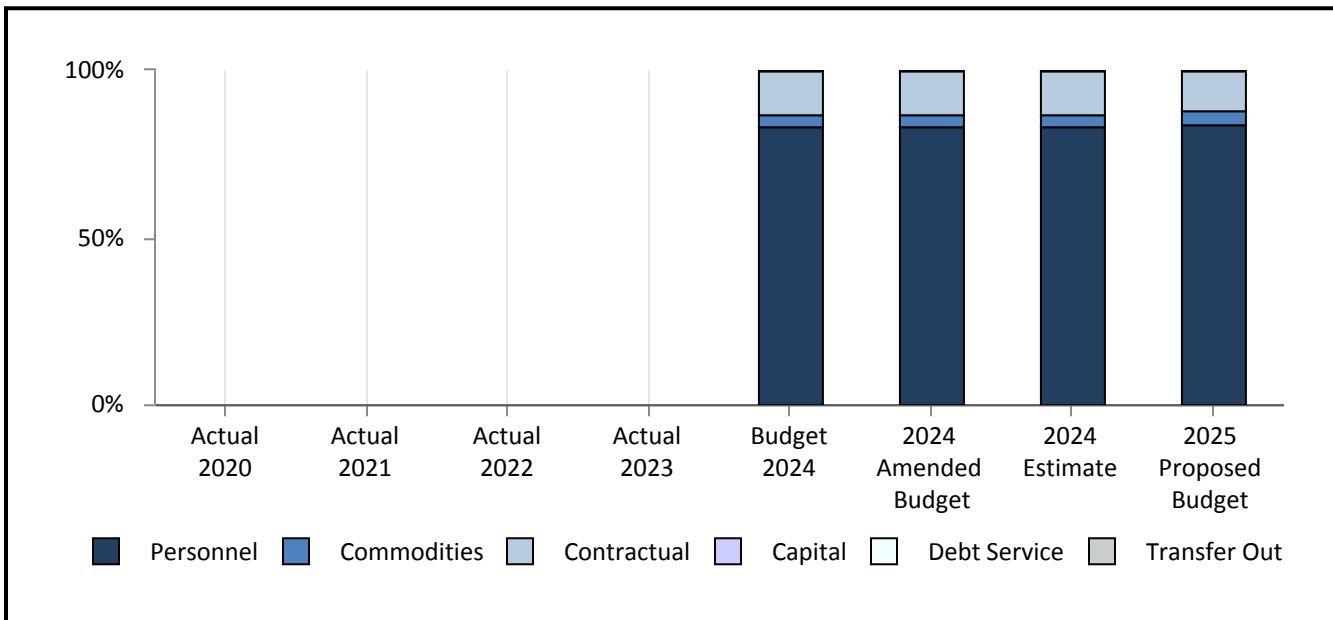
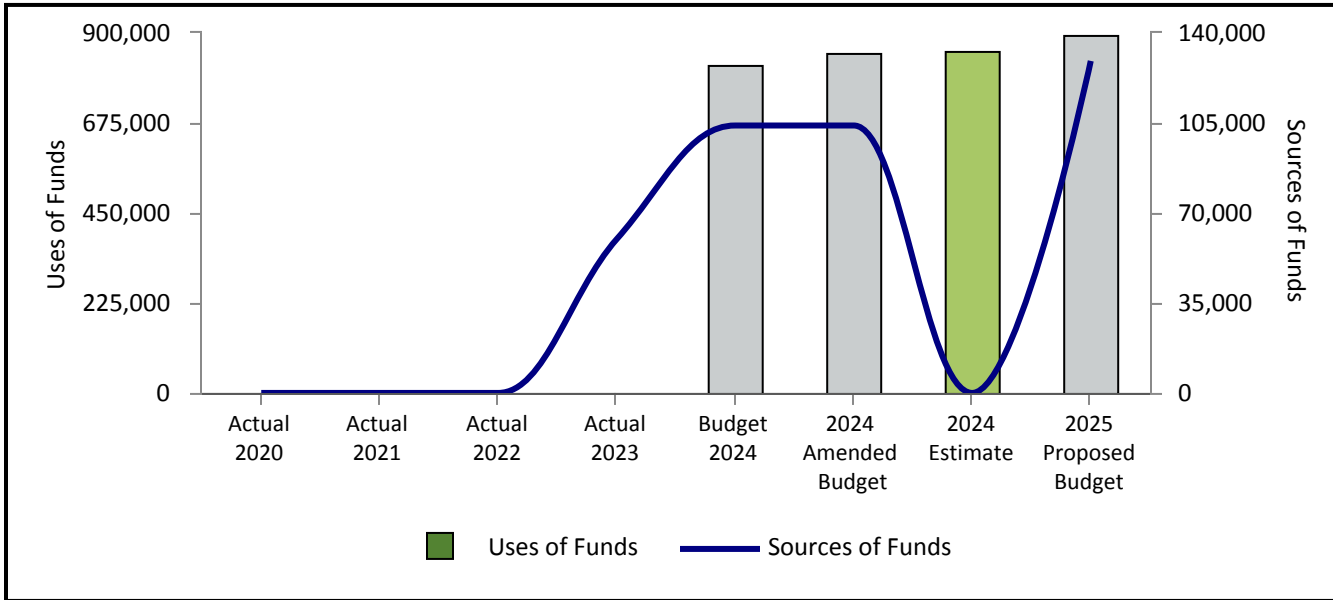


Department City Clerk's Office

Fund General

Division City Clerks's Office

Account 02.0602



Department City Clerk's Office

Fund General

Division City Clerk's Office

Account 02.0602

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	—	—	—	59,820	104,000	104,000	—	129,000
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	—	—	—	—	—	—	—	120
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	59,820	104,000	104,000	—	129,120
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	—	678,032	709,618	709,618	746,077
Commodities	—	—	—	—	32,950	32,950	33,750	39,750
Contractual	—	—	—	—	109,200	109,200	108,800	109,800
Capital	—	—	—	—	500	500	500	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	820,682	852,268	852,668	895,627
Percent Change		— %	— %	— %	— %	— %	— %	— %
Employees FTE	4.000	4.000	4.000	4.000	6.500	6.500	6.500	6.500
Percent Change FTE		— %	— %	— %	62.50 %	— %	— %	— %

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. In 2023, the City Clerk's Office was established as separate department. Prior to 2023, the City Clerk's Office was included in the Administration Department's budget.



CITY ATTORNEY'S OFFICE

MISSION

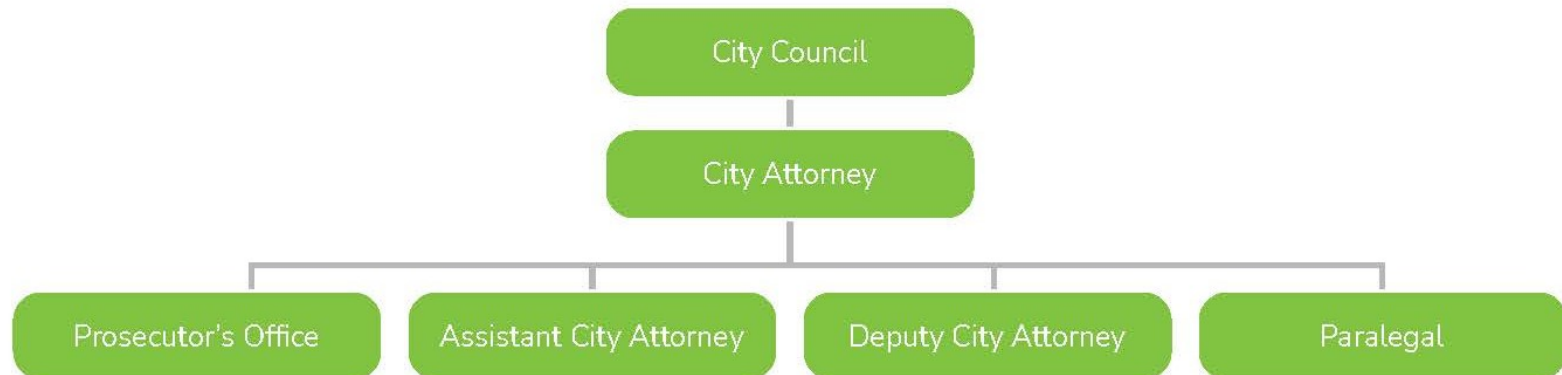
The City Attorney's Office is the legal representative of the city and shall provide effective and efficient legal policies to the city council and city officials. Within the provision of the Constitution of the United States, the State of Colorado and the Charter of the City of Englewood these services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

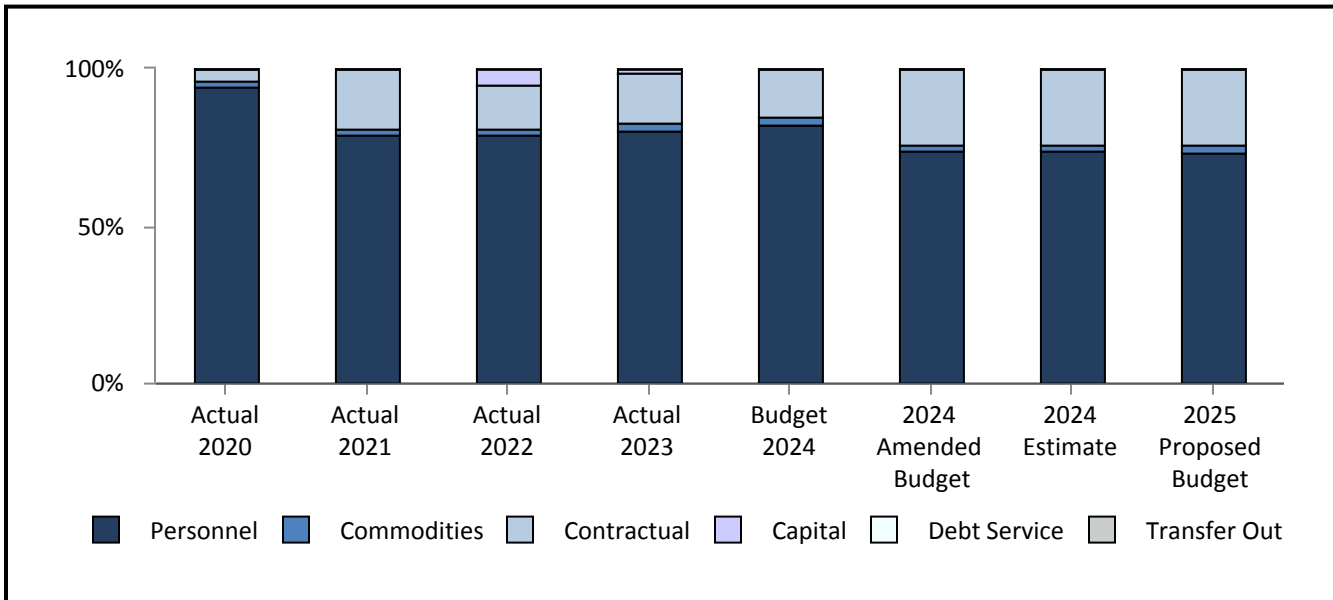
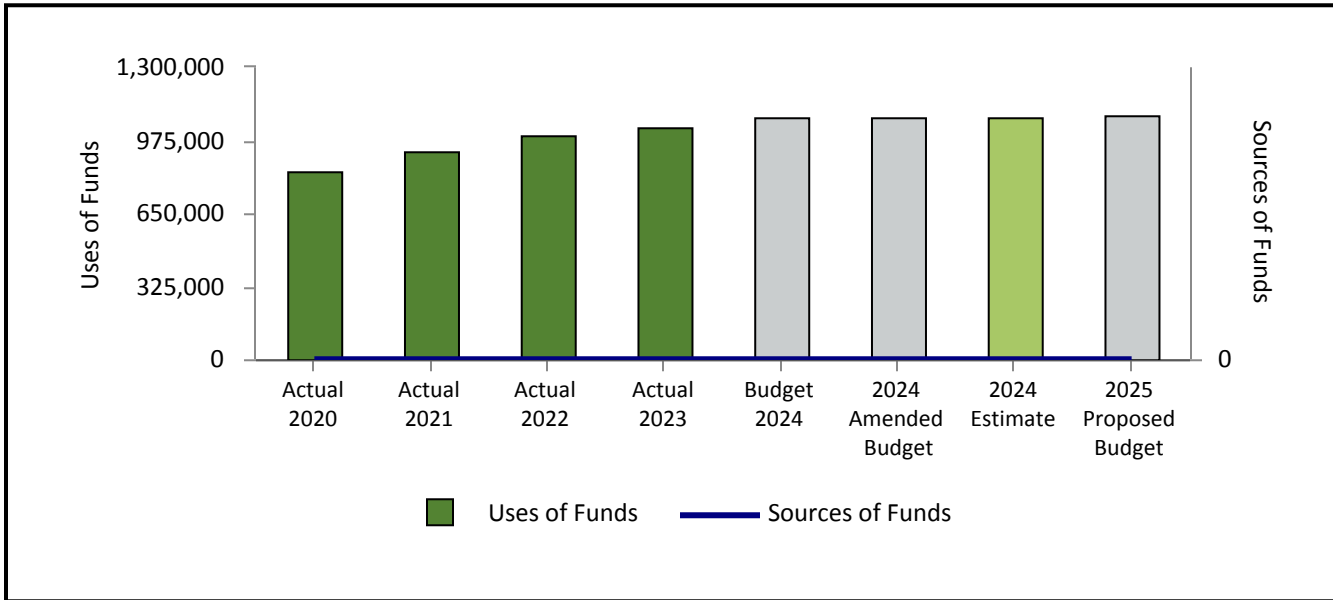


Department City Attorney's Office

Fund General

Division City Attorney's Office and Prosecutor's Office

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



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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	779,834	729,292	792,125	831,864	885,378	794,457	794,457	789,686
Commodities	19,134	18,197	24,248	27,651	32,575	23,344	23,344	32,475
Contractual	34,003	175,913	136,751	162,973	162,464	262,616	262,616	261,888
Capital	—	—	48,434	8,219	1,000	1,000	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	832,971	923,402	1,001,558	1,030,706	1,081,417	1,081,417	1,080,417	1,084,049
Percent Change		10.86 %	8.35 %	(8.93)%	3.68 %	0.88 %	(0.10)%	(0.90)%
Employees FTE	5.740	5.700	6.200	5.950	4.700	3.700	3.700	3.700
Percent Change FTE		(0.70)%	8.77%	-4.03%	-21.01%	(21.28)%	0.00%	0.00%



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.

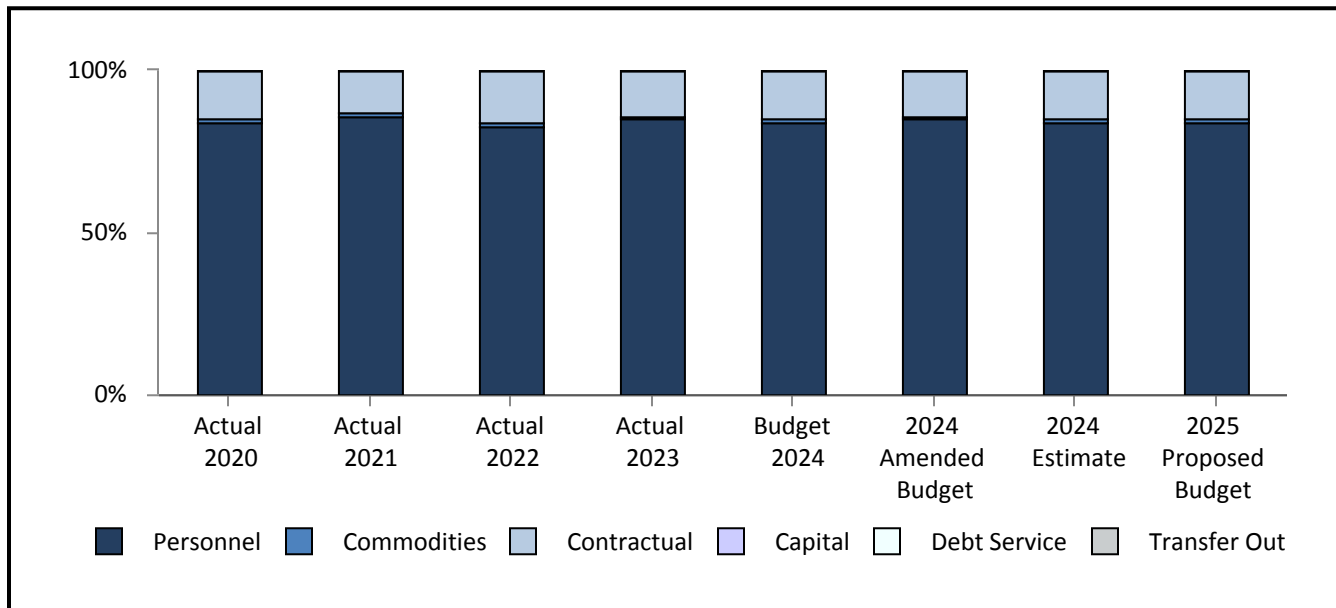
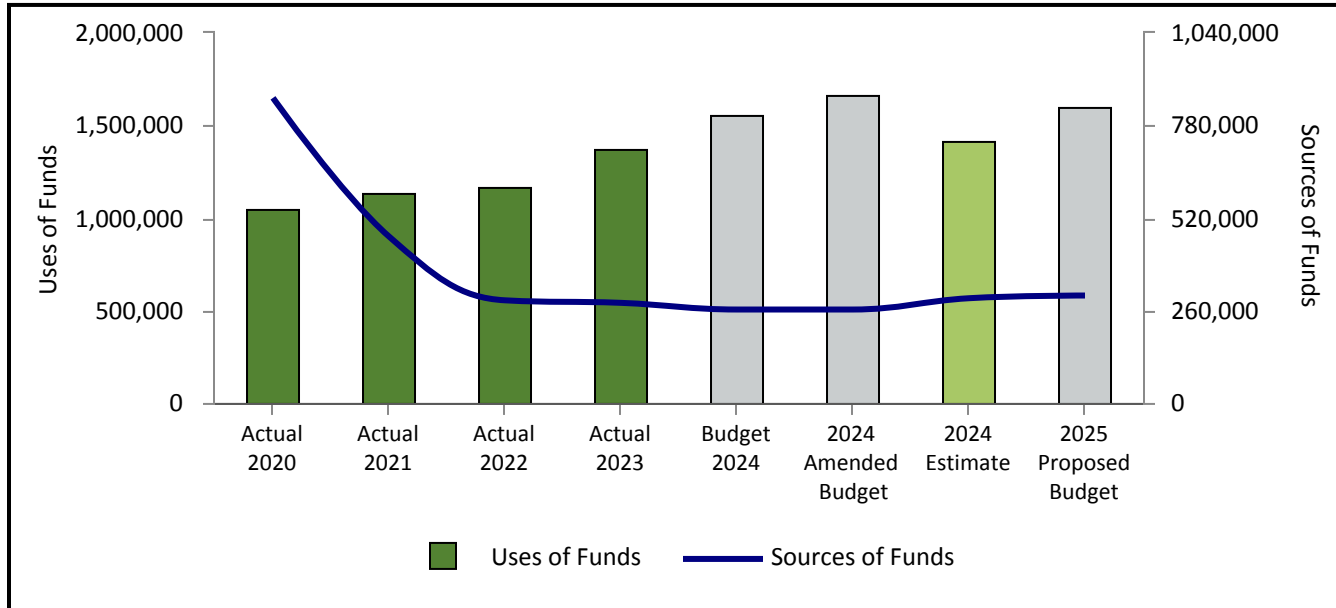


Department Municipal Court

Fund General

Division Municipal Court

Account 02.0401



Department Municipal Court

Fund General

Division Municipal Court

Account 02.0401

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	11,730	17,306	11,960	9,175	15,000	15,000	15,000	15,000
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	845,759	450,492	276,488	272,139	247,575	247,575	279,325	286,900
Investment Income	—	—	—	—	—	—	—	—
Other Income	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	857,489	467,798	288,448	281,314	262,575	262,575	294,325	301,900
Percent Change		(45.45)%	(38.34)%	(2.47)%	(6.66)%	— %	12.09 %	2.57 %
Uses of Funds								
Personnel	880,712	972,570	973,236	1,172,833	1,301,535	1,402,045	1,198,553	1,346,283
Commodities	12,912	9,977	16,239	13,783	18,700	18,700	11,000	15,900
Contractual	154,393	150,918	181,509	188,135	238,902	238,902	210,375	238,102
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,048,016	1,133,465	1,170,984	1,374,751	1,559,137	1,659,647	1,419,928	1,600,285
Percent Change		8.15 %	3.31 %	17.40 %	13.41 %	6.45 %	(14.44)%	12.70 %
Employees FTE	10.000	11.500	12.000	12.000	12.000	12.000	12.000	11.000
Percent Change FTE		15.00%	4.35%	0.00%	0.00%	— %	0.00%	(8.33)%



HUMAN RESOURCES

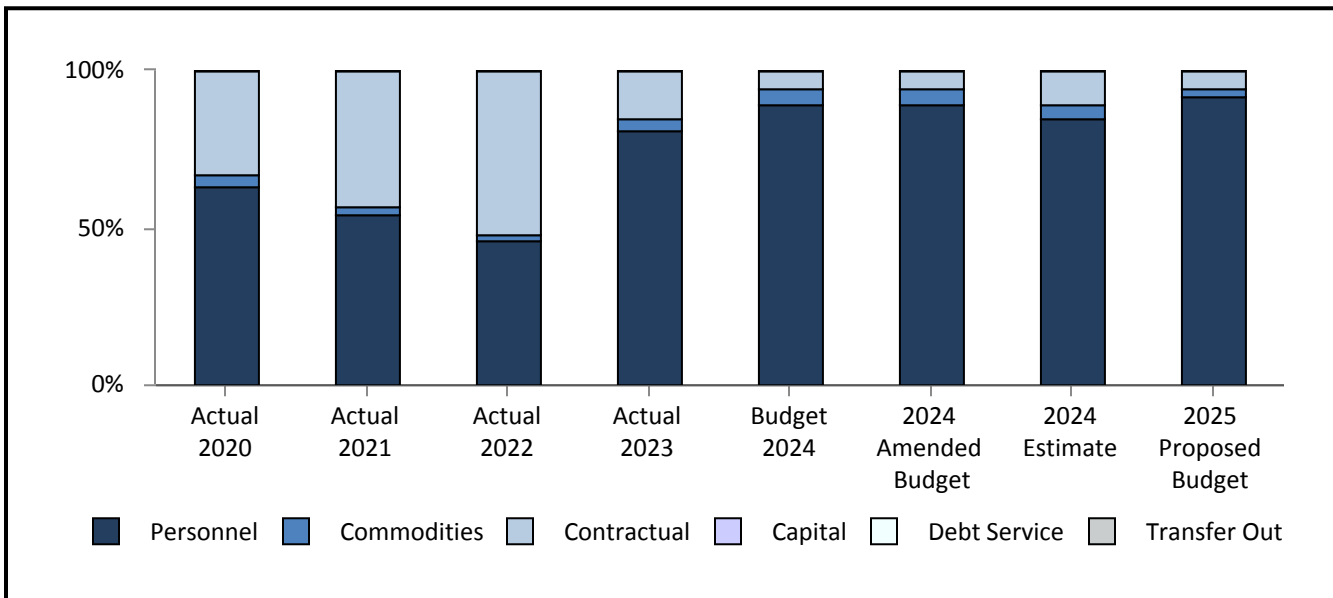
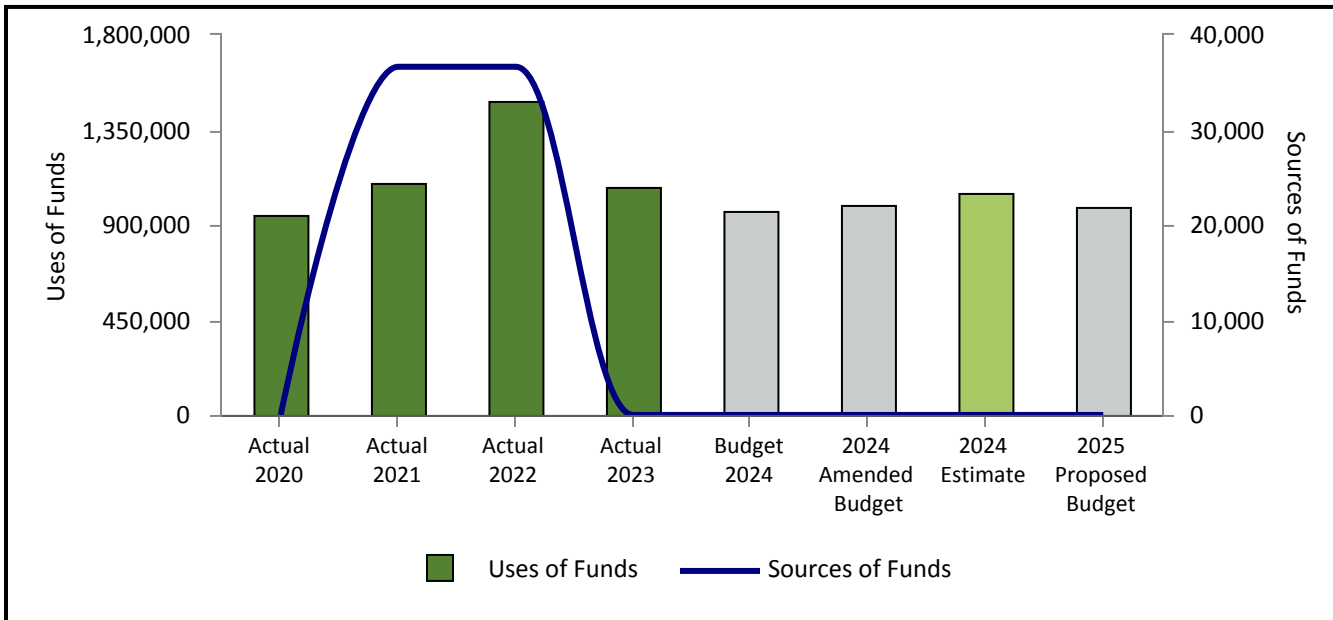
MISSION | *To exhibit dynamic leadership in providing and facilitating services to internal and external customers.*

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	603,004	596,920	677,534	873,713	852,429	883,108	893,526	906,466
Commodities	35,309	29,245	31,976	45,557	50,700	50,700	46,200	18,200
Contractual	309,566	474,002	773,901	157,252	62,767	62,767	112,617	57,367
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	947,880	1,100,167	1,483,411	1,076,522	965,896	996,575	1,052,343	982,033
Percent Change		16.07 %	34.84 %	(27.43)%	(10.28)%	3.18 %	5.60 %	(6.68)%
Employees	5.000	5.625	9.250	6.780	6.925	7.050	7.050	7.050
Percent Change FTE		12.50%	64.44%	-26.70%	2.14%	1.81 %	0.00%	0.00%



FINANCE

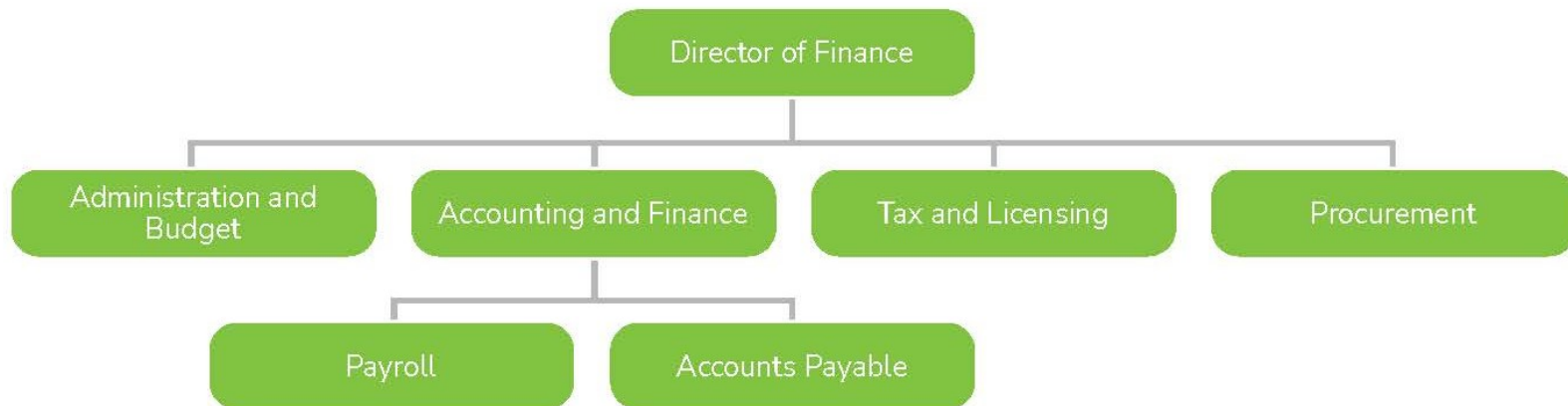
MISSION

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

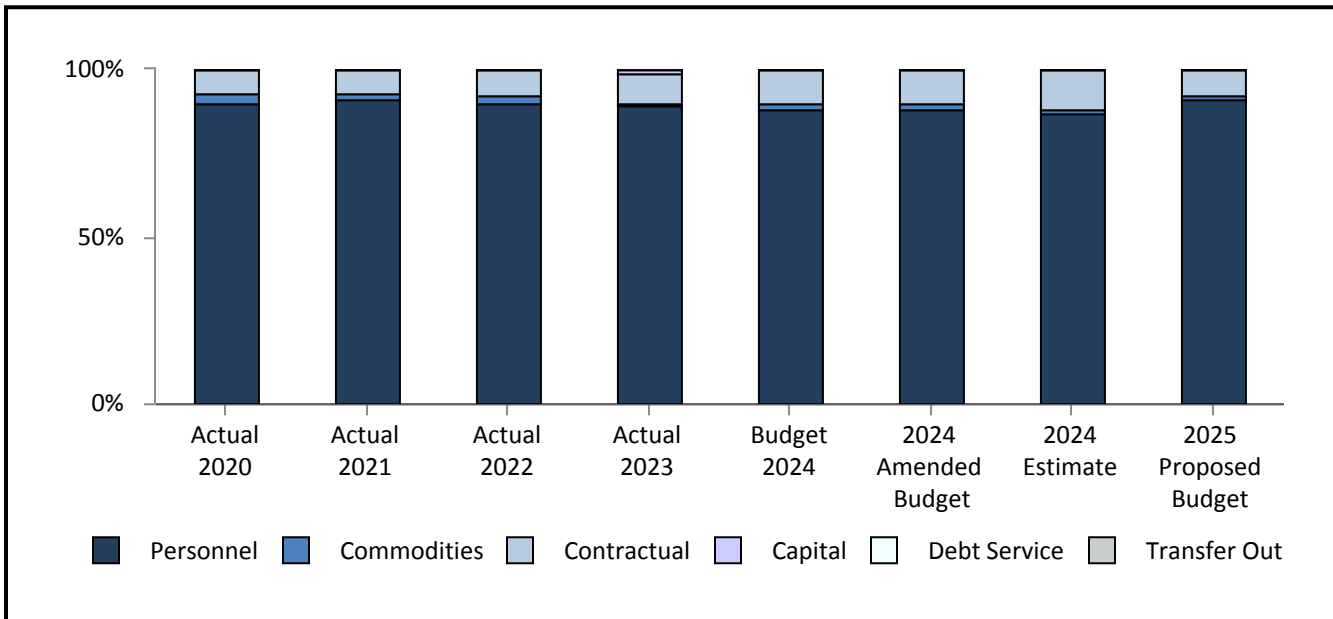
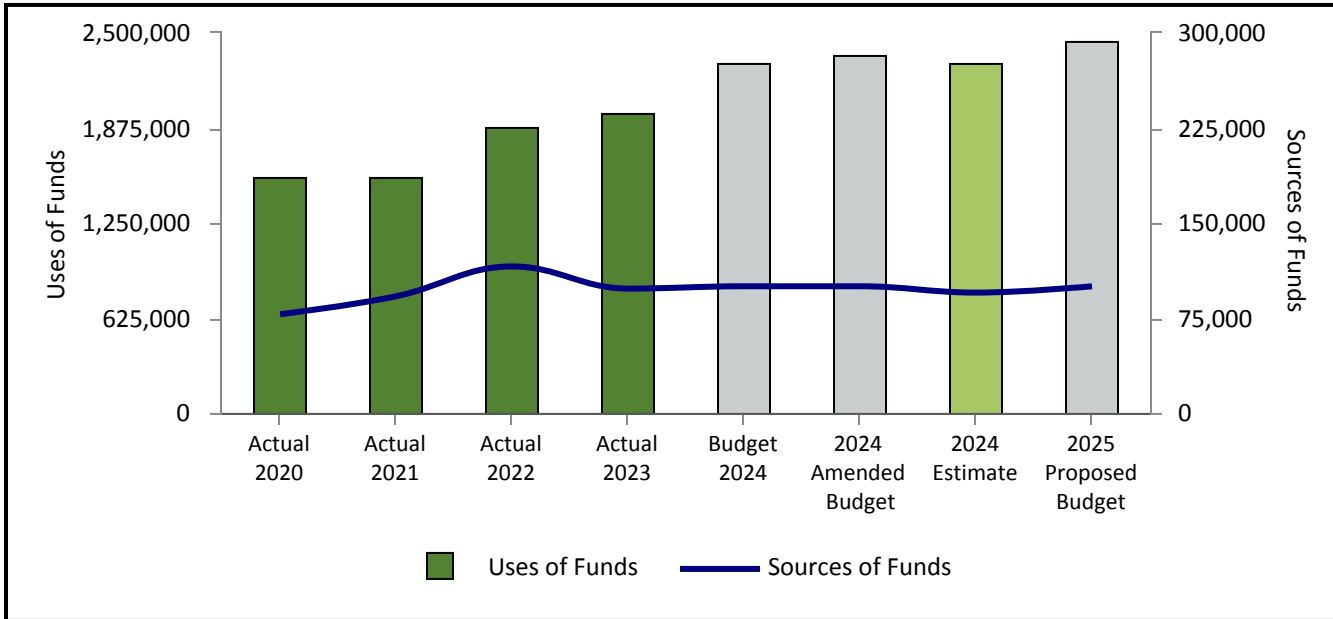
The Finance Department oversees all aspects of the City of Englewood's financial management. The following divisions are under the department's purview; Administration, Budget, Accounting, Finance, Tax, Licensing and Procurement.



Department Finance

Fund General

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



Department Finance

Fund General

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

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	77,905	92,075	115,660	98,181	100,000	100,000	95,000	100,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	77,905	92,075	115,660	98,181	100,000	100,000	95,000	100,000
Percent Change		18.19 %	25.61 %	(15.11)%	1.85 %	— %	(5.00)%	5.26 %
Uses of Funds								
Personnel	1,398,016	1,410,597	1,682,060	1,762,110	2,024,397	2,080,120	2,009,222	2,226,200
Commodities	42,861	26,654	40,655	28,033	42,050	42,050	28,350	14,650
Contractual	116,283	111,019	152,469	170,265	232,726	232,726	265,891	207,121
Capital	—	—	7,896	18,753	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,557,161	1,548,270	1,883,080	1,979,161	2,299,173	2,354,896	2,303,463	2,447,971
Percent Change		(0.57)%	21.62 %	5.10 %	16.17 %	2.42 %	(2.18)%	6.27 %
Employees FTE	15.750	16.750	18.750	18.500	18.500	19.500	19.500	18.750
Percent Change FTE		6.35%	11.94%	(1.33)%	0.00%	5.41 %	0.00%	(3.85)%

Department Finance

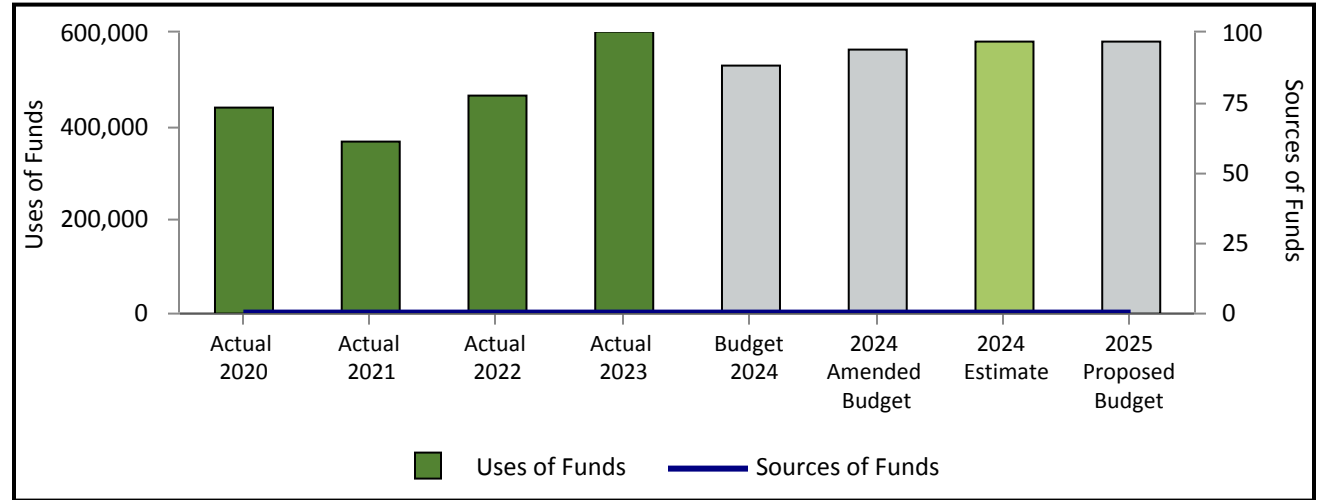
Fund General

Division Administration

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	334,453	299,314	381,615	471,487	407,850	445,461	430,200	452,893
Commodities	31,380	10,751	16,502	18,516	18,350	18,350	12,200	12,450
Contractual	75,069	58,605	70,175	97,278	103,187	103,187	141,287	116,487
Capital	—	—	—	18,753	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	440,901	368,670	468,292	606,035	529,387	566,998	583,687	581,830
Percent Change		(16.38)%	27.02 %	29.41 %	(12.65)%	7.10 %	2.94 %	(0.32)%

Department Finance

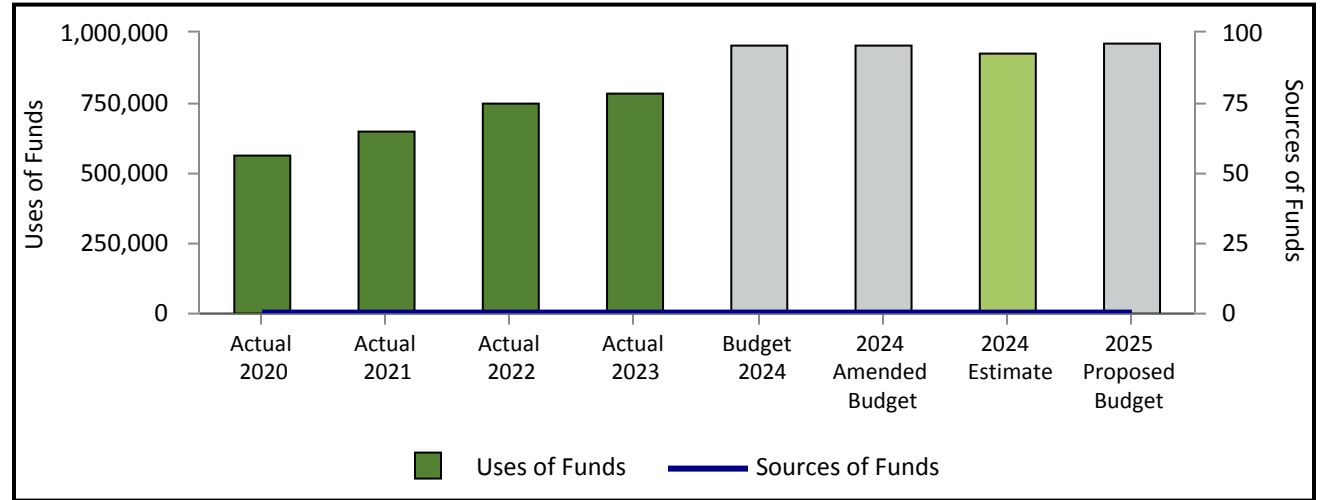
Fund General

Division 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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	529,989	613,625	681,273	731,295	889,247	890,135	867,000	908,642
Commodities	6,909	7,962	8,515	5,443	8,350	8,350	1,100	1,100
Contractual	24,009	30,639	59,178	48,314	58,081	58,081	57,506	55,256
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	560,906	652,226	748,966	785,051	955,678	956,566	925,606	964,998
Percent Change		16.28 %	14.83 %	4.82 %	21.73 %	0.09 %	(3.24) %	4.26 %

Department Finance

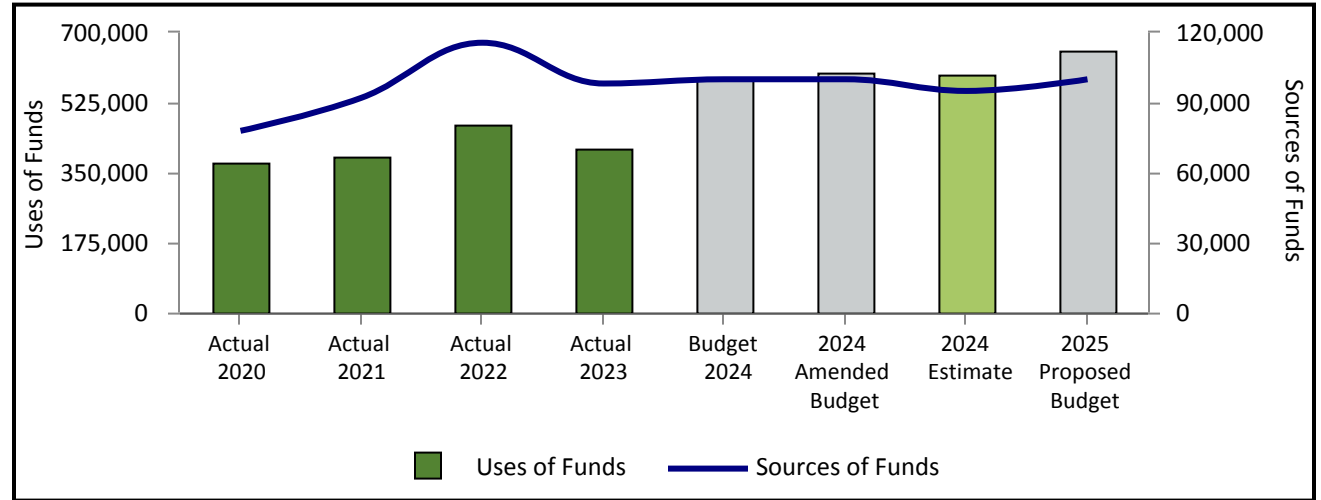
Fund General

Division Revenue, Licensing and Audit

Account 02.0604

Description

The Revenue, Licensing and Audit 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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	—	—	—	—	—	—	—	—
Charges for	—	—	—	—	—	—	—	—
Fines &	—	—	—	—	—	—	—	—
Investment	—	—	—	—	—	—	—	—
Other	77,905	92,075	115,660	98,181	100,000	100,000	95,000	100,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	77,905	92,075	115,660	98,181	100,000	100,000	95,000	100,000
Percent Change		18.19 %	25.61 %	(15.11)%	1.85 %	— %	(5.00)%	5.26 %
Uses of Funds								
Personnel	357,633	366,705	430,117	395,782	512,862	530,086	530,085	634,694
Commodities	4,573	7,822	15,611	4,074	15,050	15,050	14,750	800
Contractual	12,278	15,071	15,929	11,708	56,491	56,491	52,131	21,911
Capital	—	—	7,896	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	374,484	389,598	469,553	411,564	584,403	601,627	596,966	657,405
Percent Change		4.04 %	20.52 %	(12.35)%	42.00 %	2.95 %	(0.77)%	10.12 %

Department Finance

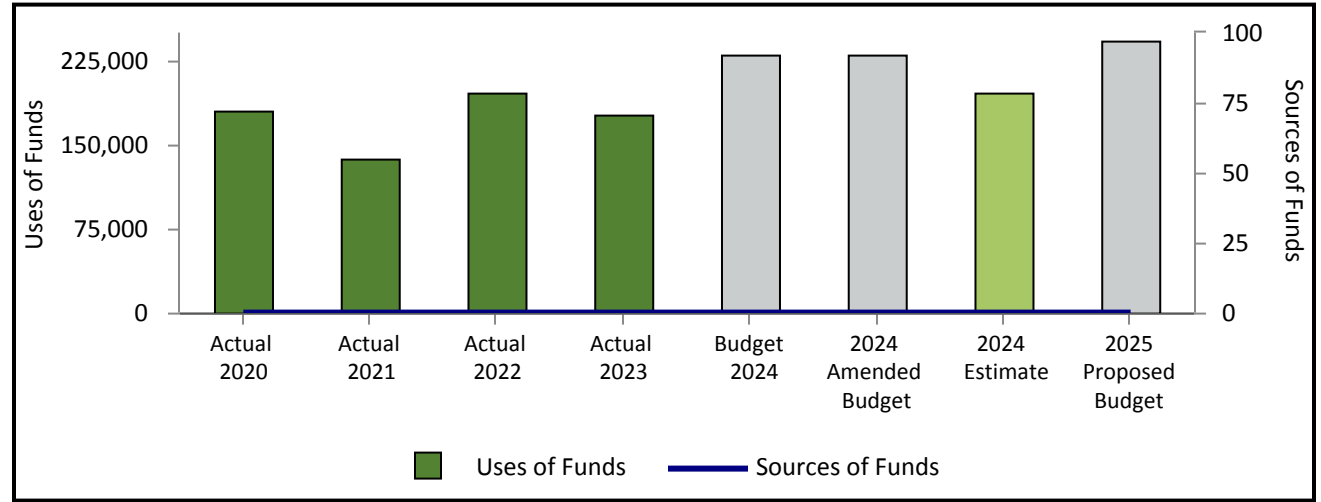
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	175,941	130,954	189,055	163,546	214,437	214,437	181,937	229,971
Commodities	—	119	26	—	300	300	300	300
Contractual	4,928	6,704	7,187	12,965	14,967	14,967	14,967	13,467
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	180,869	137,776	196,268	176,511	229,704	229,704	197,204	243,738
Percent Change		(23.83)%	42.45 %	(10.07)%	30.14 %	— %	(14.15)%	23.60 %

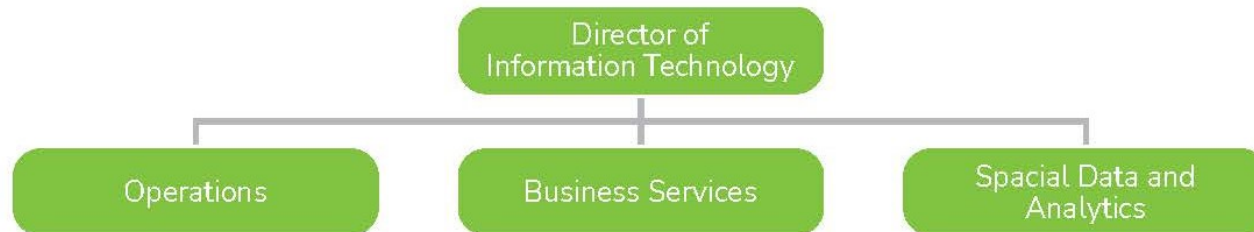


INFORMATION TECHNOLOGY

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.

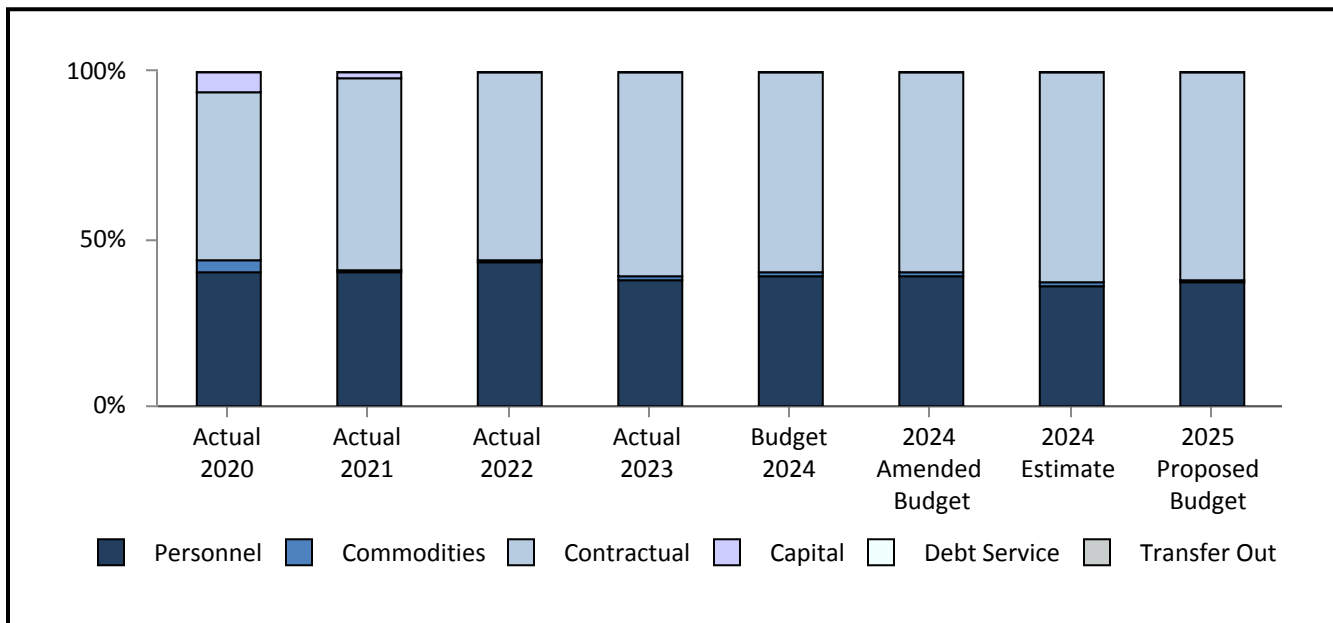
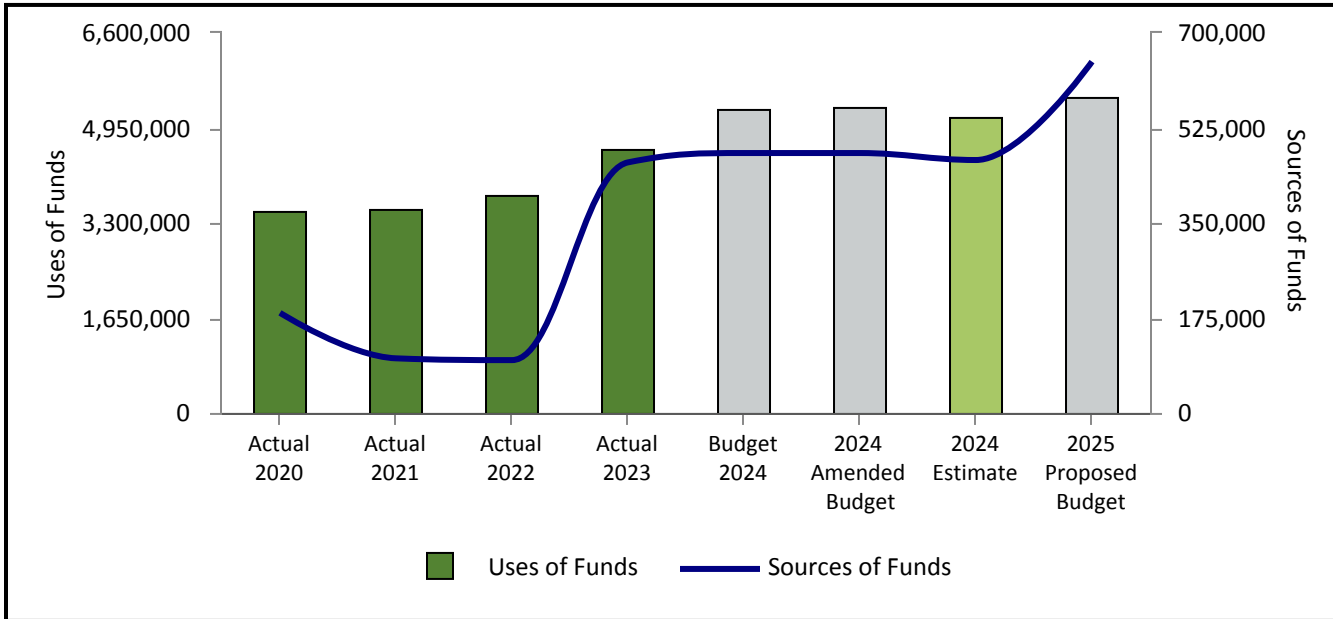
The department works collaboratively with city staff identifying, implementing and supporting city-wide technology systems.



Department Information Technology

Fund General

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



Department Information Technology

Fund General

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

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	171,000	92,128	93,704	452,724	478,753	478,753	465,897	647,180
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	13,432	8,466	3,600	8,824	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	184,432	100,594	97,304	461,548	478,753	478,753	465,897	647,180
Percent Change	— %	(45.46)%	(3.27)%	374.34 %	3.73 %	— %	(2.69)%	38.91 %
Uses of Funds								
Personnel	1,407,127	1,412,336	1,649,594	1,718,927	2,027,726	2,041,415	1,877,774	2,042,670
Commodities	147,689	34,641	19,382	43,165	60,380	60,380	52,630	41,729
Contractual	1,745,579	2,020,097	2,106,772	2,810,466	3,197,956	3,197,956	3,222,792	3,400,082
Capital	223,151	66,055	2,973	3,382	2,931	2,931	1,500	1,431
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	3,523,545	3,533,130	3,778,721	4,575,939	5,288,993	5,302,682	5,154,696	5,485,912
Percent Change		0.27 %	6.95 %	21.10 %	15.58 %	0.26 %	(2.79)%	6.43 %
Employees FTE	14.000	12.000	13.400	14.400	15.400	15.400	15.400	15.900
Percent Change FTE		(14.29)%	11.67%	7.46%	6.94%	— %	0.00%	3.25%

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.*

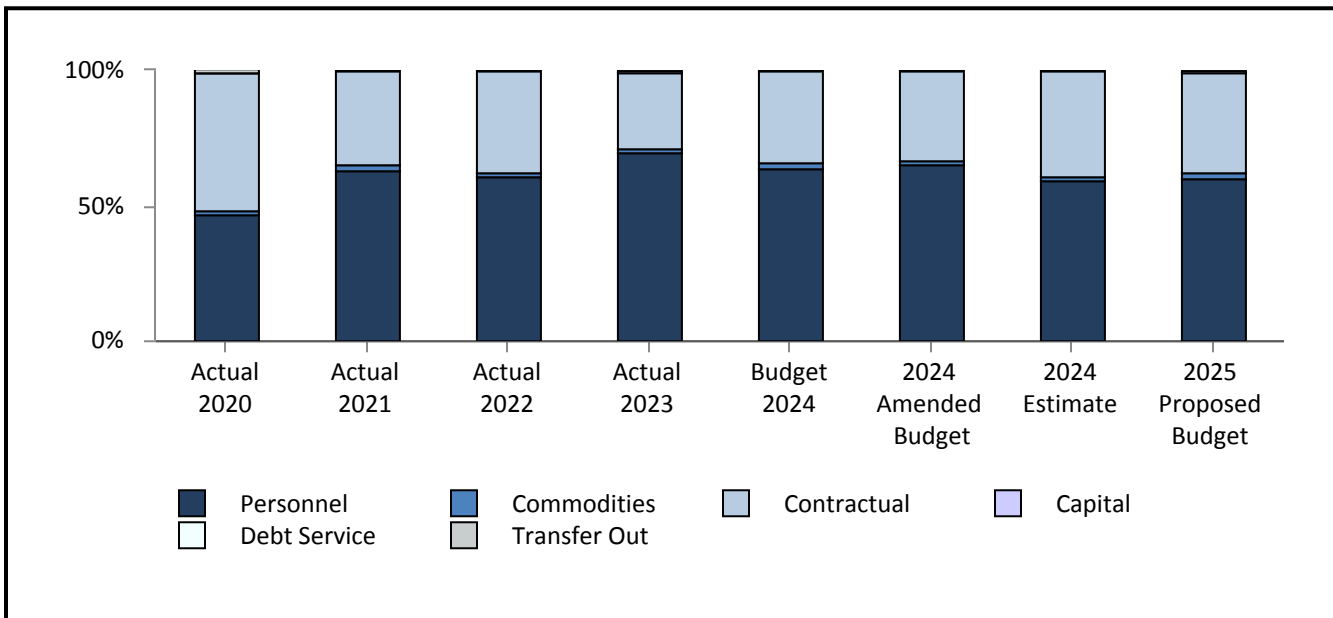
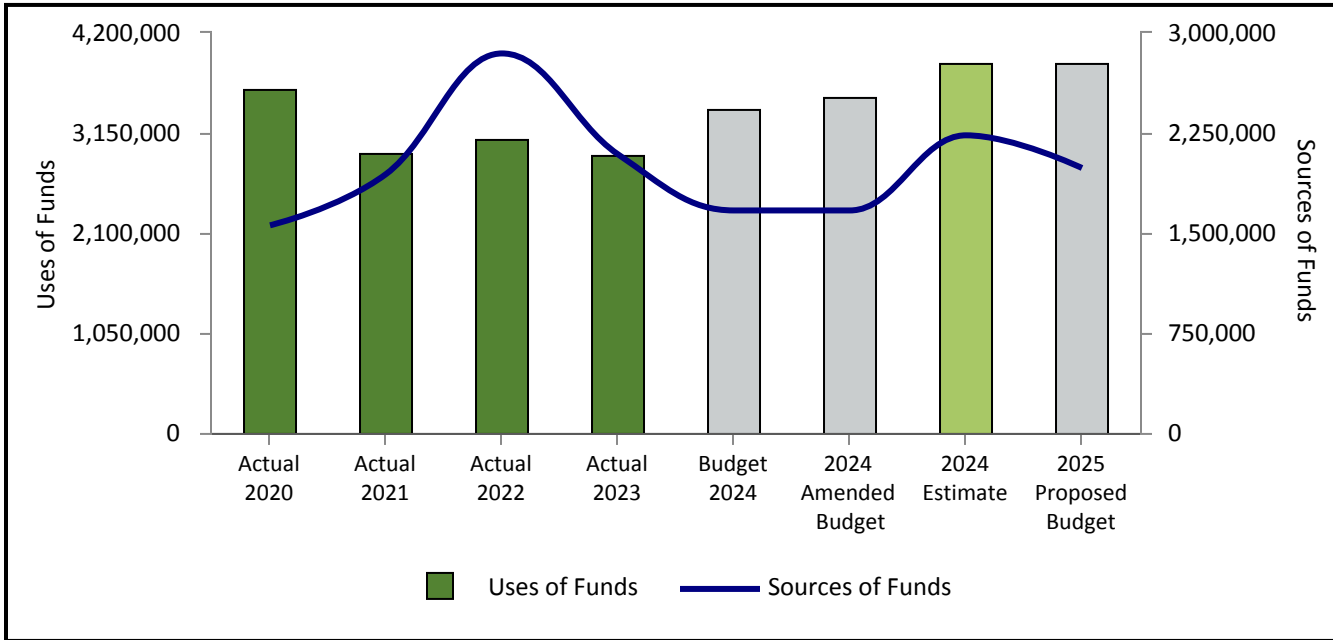
DESCRIPTION | The Community Development Department provides planning, zoning, building, economic development, redevelopment and housing programs and services within the City of Englewood.



Department Community Development

Fund General

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



Department Community Development

Fund General

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

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	1,073,352	1,543,257	2,368,782	1,521,453	1,123,300	1,123,300	1,121,000	840,750
Intergovernmental	27,355	10,313	23,587	—	16,900	16,900	18,423	18,423
Charges for Services	309,449	236,570	315,344	395,483	395,433	395,433	912,413	892,413
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	146,973	151,232	138,445	172,581	133,000	133,000	180,250	235,250
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,557,129	1,941,371	2,846,158	2,089,517	1,668,633	1,668,633	2,232,086	1,986,836
Percent Change		24.68 %	46.61 %	(26.58)%	(20.14)%	— %	33.77 %	(10.99)%
Uses of Funds								
Personnel	1,692,457	1,853,834	1,853,042	2,036,830	2,159,494	2,282,949	2,302,526	2,367,512
Commodities	47,533	54,964	44,205	42,688	61,352	61,352	59,500	60,900
Contractual	1,830,647	1,029,322	1,175,303	815,638	1,158,783	1,158,783	1,506,235	1,421,008
Capital	7,775	8,308	13,065	26,628	14,785	14,785	14,785	39,785
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	41,575	—	—	—	—	—	—	—
Total Uses	3,619,986	2,946,427	3,085,615	2,921,784	3,394,414	3,517,869	3,883,046	3,889,205
Percent Change		(18.61)%	4.72 %	(5.31)%	16.18 %	3.64 %	10.38 %	0.16 %
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

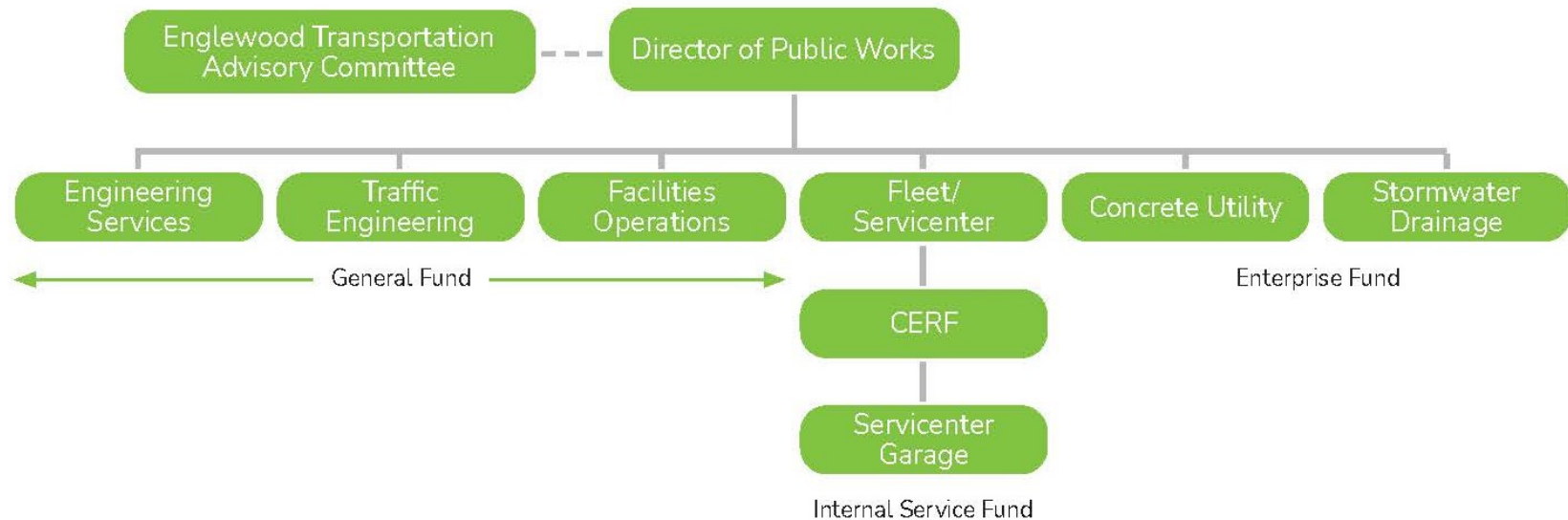
MISSION

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.

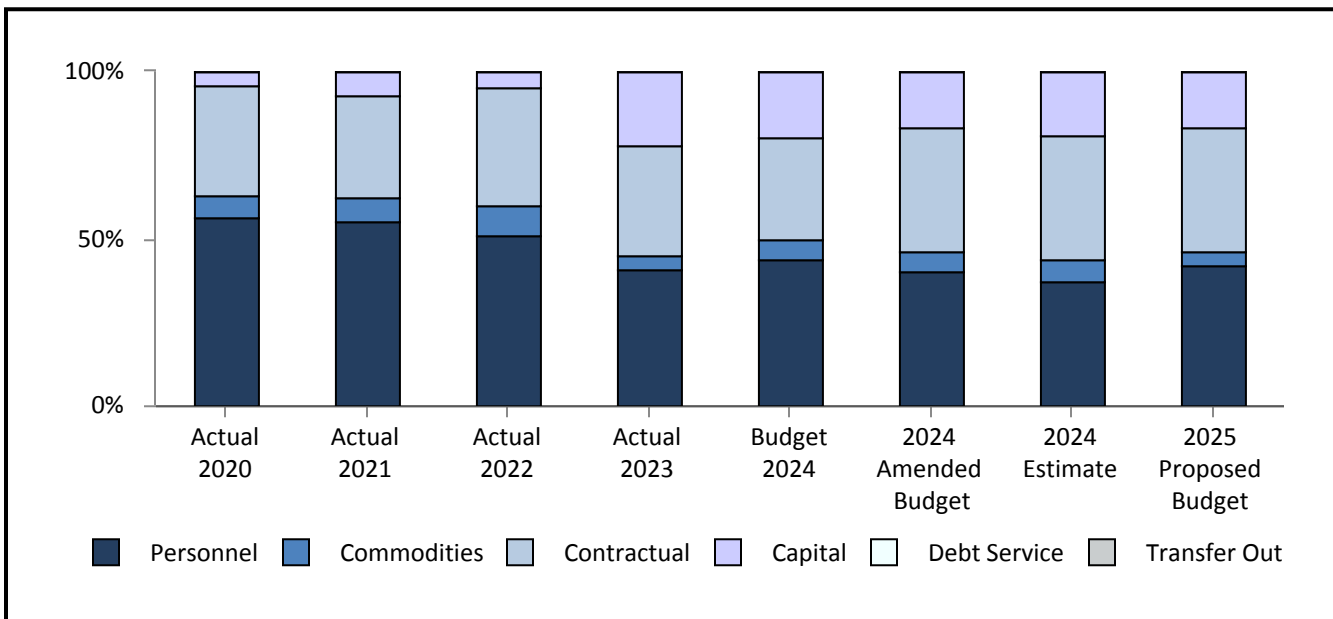
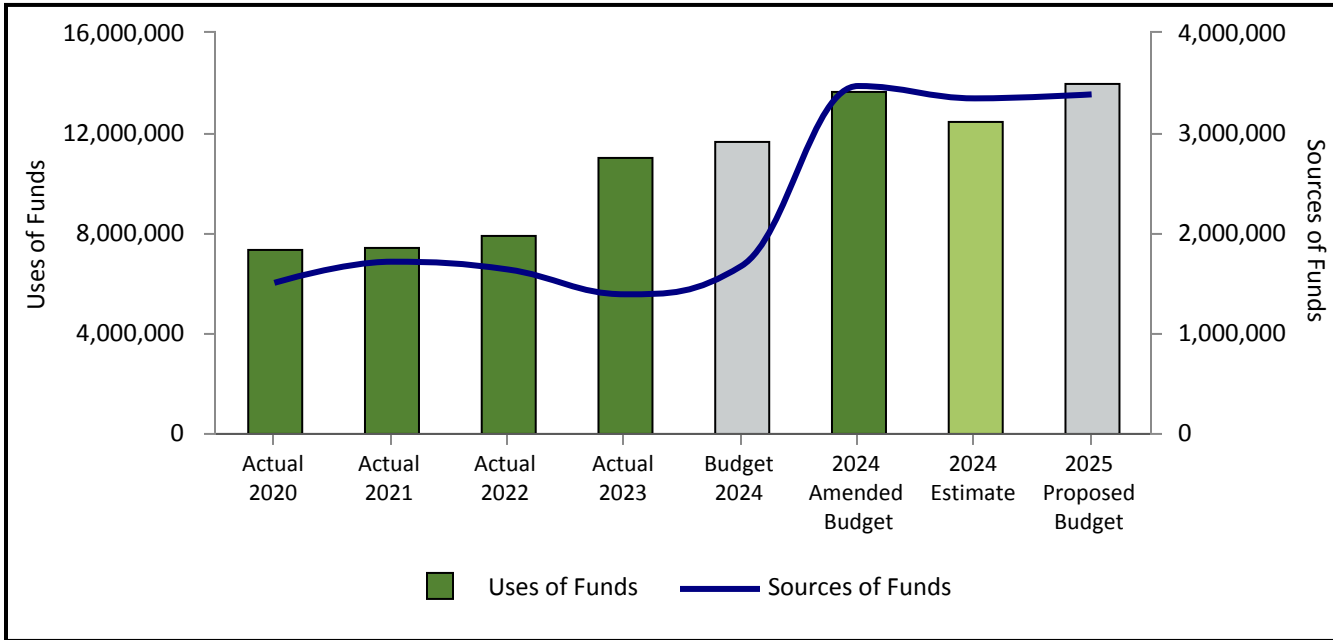
Public Works also provides engineering expertise for public improvement projects and engineering assistance to other departments.



Department Public Works

Fund General

Account 02.10XX - Source (Revenues) and Uses (Expenditures)



Department Public Works

Fund General

Account 02.10XX - Source (Revenues) and Uses (Expenditures)

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	53,099	48,451	48,341	39,582	53,000	53,000	40,000	40,000
Intergovernmental	1,035,459	1,203,596	1,121,569	1,098,687	1,110,050	1,110,050	1,110,050	1,110,050
Charges for Services	411,359	408,329	457,729	242,228	496,500	2,290,500	2,186,000	2,226,060
Fines & Forfeitures	570	—	—	—	600	600	—	—
Investment Income	—	—	—	—	500	500	—	—
Other Income	213	51,739	6,893	5,963	8,500	14,500	9,500	9,500
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,500,700	1,712,115	1,634,532	1,386,461	1,669,150	3,469,150	3,345,550	3,385,610
Percent Change		14.09 %	(4.53)%	(15.18)%	20.39 %	107.84 %	(3.56)%	1.20 %
Uses of Funds								
Personnel	4,052,500	4,097,444	4,136,448	4,509,946	5,172,265	5,404,230	4,744,653	5,837,145
Commodities	545,006	530,907	679,665	470,397	756,107	884,535	842,546	536,733
Contractual	2,451,561	2,303,920	2,759,326	3,617,065	3,457,933	5,102,040	4,551,051	5,224,794
Capital	292,162	505,113	367,659	2,416,102	2,316,619	2,316,619	2,316,619	2,366,619
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	7,341,229	7,437,384	7,943,099	11,013,510	11,702,924	13,707,424	12,454,869	13,965,291
Percent Change		1.31 %	6.80 %	38.66 %	6.26 %	17.13 %	(9.14)%	12.13 %
Employees FTE	48.810	45.200	46.200	46.200	47.300	49.900	49.900	49.900
Percent Change FTE		-7.40 %	2.21 %	0.00 %	2.38 %	5.50 %	0.00 %	0.00 %

Department Public Works

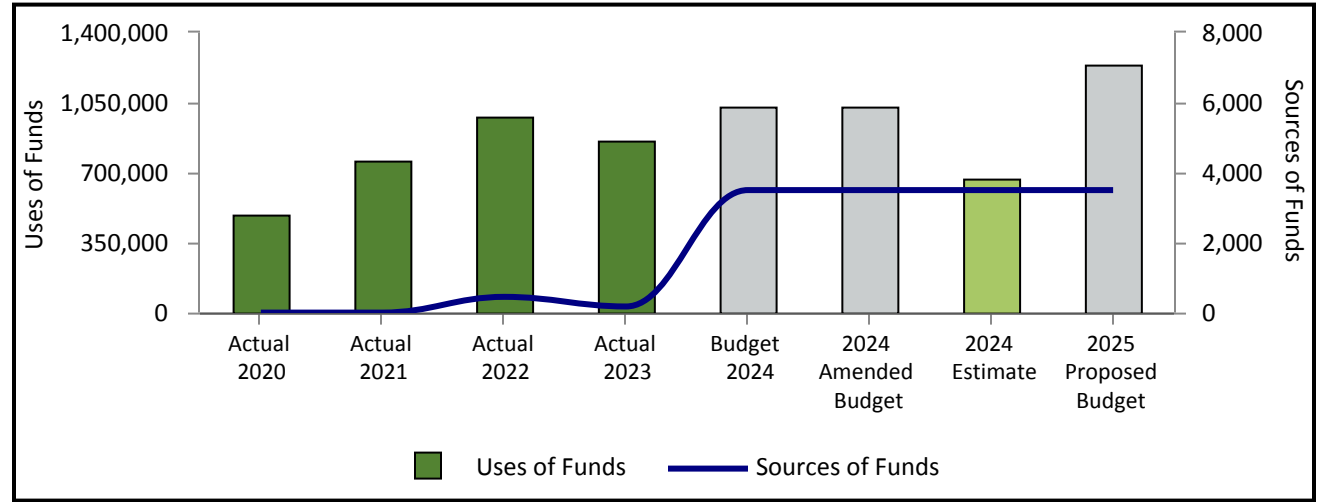
Fund General

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 Servicenter.



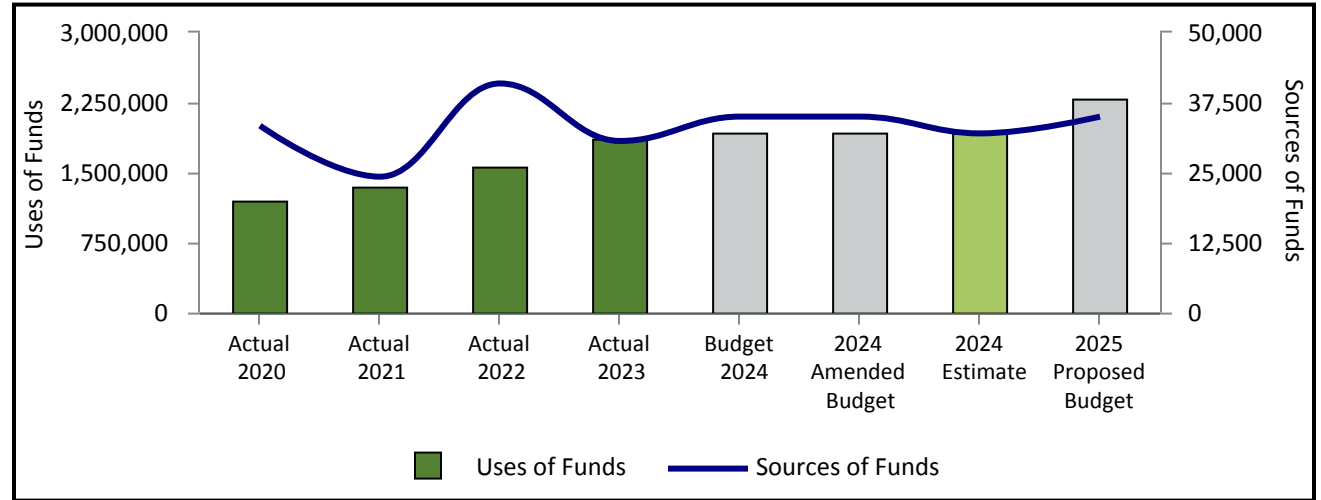
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	450	175	3,500	3,500	3,500	3,500
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	450	175	3,500	3,500	3,500	3,500
Percent Change		— %	— %	(61.11)%	1900.00 %	— %	— %	— %
Uses of Funds								
Personnel	372,145	532,160	621,455	818,337	635,038	635,038	635,038	815,616
Commodities	3,690	5,939	13,403	8,900	6,600	6,600	6,750	6,750
Contractual	115,830	219,950	342,355	29,620	391,816	391,816	29,741	417,016
Capital	—	1,427	—	906	1,500	1,500	1,500	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	491,664	759,476	977,214	857,763	1,034,954	1,034,954	673,029	1,239,382
Percent Change		54.47 %	28.67 %	(12.22)%	20.66 %	— %	(34.97)%	84.15 %

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.



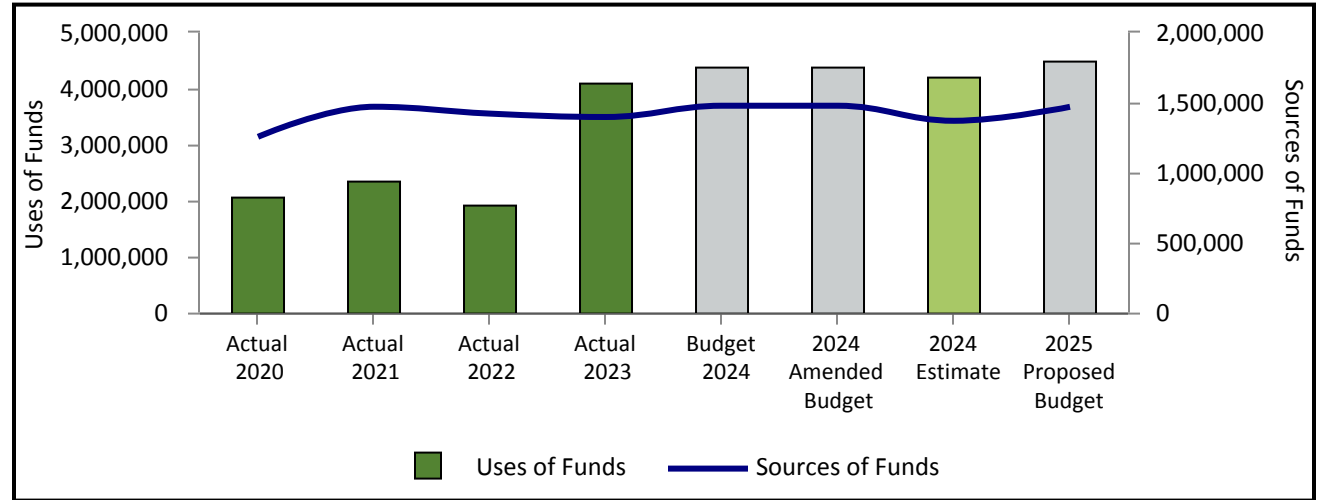
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for	33,383	24,269	40,917	30,649	35,000	35,000	32,000	35,000
Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	33,383	24,269	40,917	30,649	35,000	35,000	32,000	35,000
Percent Change		(27.30)%	68.60 %	(25.09)%	14.20 %	— %	(8.57)%	9.38 %
Uses of Funds								
Personnel	1,078,672	1,209,683	1,331,874	1,686,558	1,752,663	1,760,482	1,762,982	2,124,179
Commodities	15,282	22,807	31,321	19,967	17,228	17,228	19,778	21,976
Contractual	105,101	122,290	184,819	130,754	129,708	129,708	123,958	126,073
Capital	—	4,331	24,332	31,376	24,022	24,022	24,022	24,022
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,199,055	1,359,112	1,572,346	1,868,654	1,923,621	1,931,440	1,930,740	2,296,250
Percent Change		13.35 %	15.69 %	18.84 %	2.94 %	0.41 %	(0.04)%	18.93 %

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 (roto-mill, 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.



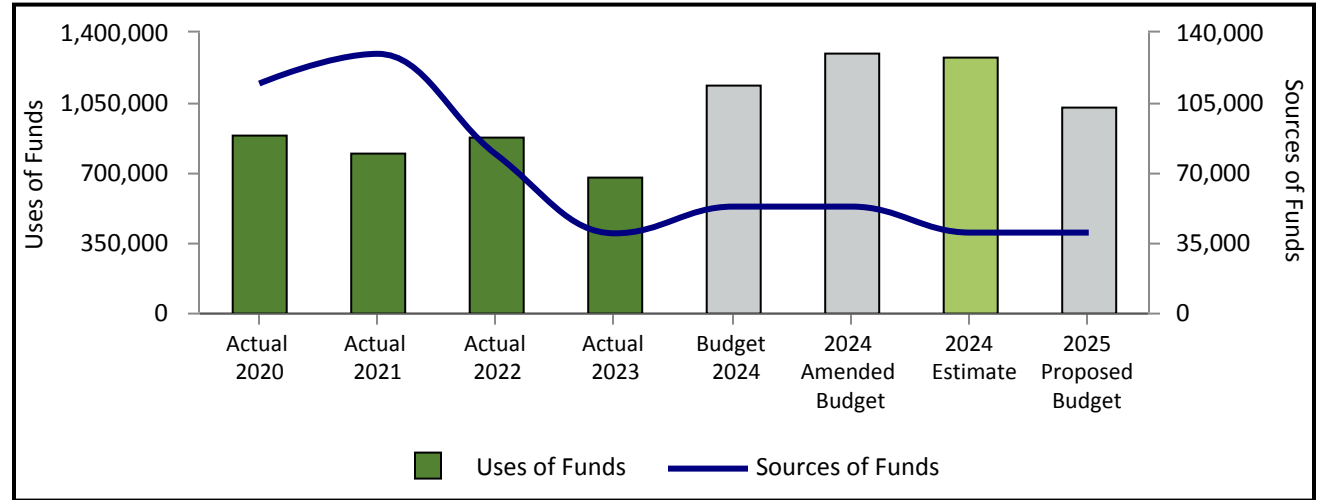
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	1,035,459	1,203,596	1,121,569	1,098,687	1,110,050	1,110,050	1,110,050	1,110,050
Charges for	219,469	242,001	294,038	298,528	361,500	361,500	260,000	360,000
Fines &	570	—	—	—	600	600	—	—
Investment	—	—	—	—	500	500	—	—
Other	—	24,740	5,744	—	5,000	5,000	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,255,498	1,470,336	1,421,352	1,397,215	1,477,650	1,477,650	1,370,050	1,470,050
Percent Change		17.11 %	(3.33)%	(1.70)%	5.76 %	— %	(7.28)%	7.30 %
Uses of Funds								
Personnel	841,320	951,908	763,637	645,399	792,911	807,355	799,854	929,397
Commodities	196,403	166,795	214,620	151,613	260,553	260,553	222,533	157,065
Contractual	802,904	800,808	750,224	1,016,530	1,098,019	1,098,019	945,969	1,105,616
Capital	228,028	422,316	189,251	2,304,237	2,240,128	2,240,128	2,240,128	2,290,128
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,068,655	2,341,827	1,917,732	4,117,779	4,391,611	4,406,055	4,208,484	4,482,206
Percent Change		13.21 %	(18.11)%	114.72 %	6.65 %	0.33 %	(4.48)%	6.50 %

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	53,099	48,451	48,341	39,582	53,000	53,000	40,000	40,000
Charges for Fines & Investment	61,200	56,100	30,675	—	—	—	—	—
Other	213	24,835	—	60	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	114,512	129,387	79,016	39,642	53,000	53,000	40,000	40,000
Percent Change		12.99 %	(38.93)%	(49.83)%	33.70 %	— %	(24.53)%	— %
Uses of Funds								
Personnel	486,353	431,168	465,077	341,578	594,441	630,779	630,778	515,609
Commodities	143,460	130,880	108,450	82,530	262,867	386,295	384,095	140,913
Contractual	213,664	183,525	203,552	212,001	262,705	262,705	251,655	357,561
Capital	49,790	53,011	100,533	40,315	17,075	17,075	17,075	17,075
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	893,268	798,585	877,612	676,424	1,137,088	1,296,854	1,283,603	1,031,158
Percent Change		(10.60)%	9.90 %	(22.92)%	68.10 %	14.05 %	(1.02)%	(19.67)%

Department Public Works

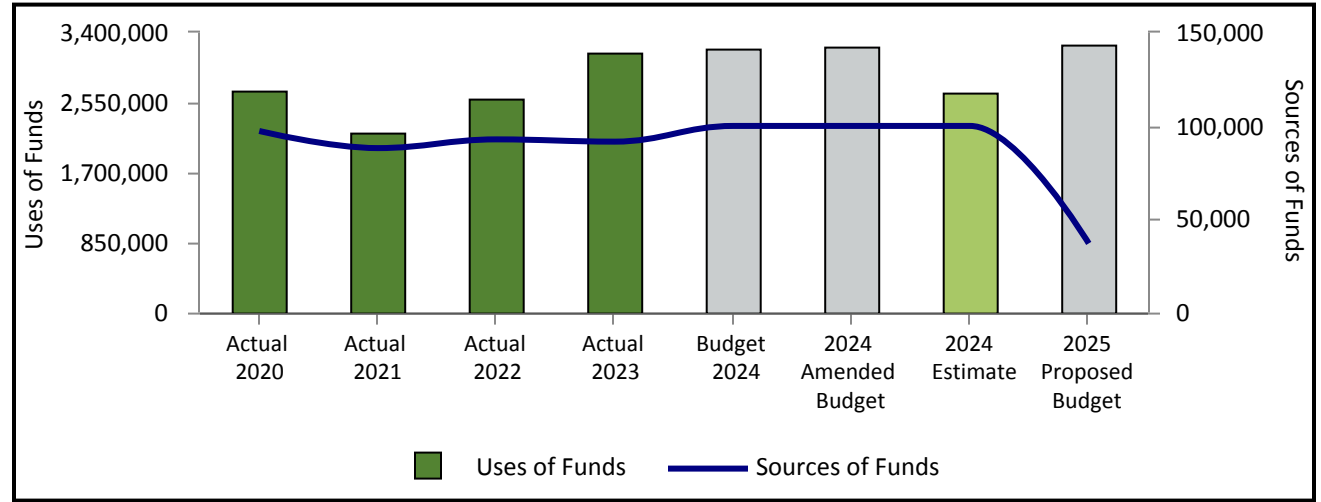
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for	97,307	85,959	92,099	89,959	100,000	100,000	100,000	37,060
Fines & Investment	—	—	—	—	—	—	—	—
Other	—	2,164	699	1,626	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	97,307	88,123	92,797	91,585	100,000	100,000	100,000	37,060
Percent Change		(9.44)%	5.30 %	(1.31)%	9.19 %	— %	— %	(62.94)%
Uses of Funds								
Personnel	1,274,010	972,525	954,404	1,014,420	1,397,212	1,419,683	887,000	1,422,914
Commodities	186,172	204,485	311,871	207,387	208,859	208,859	204,390	205,029
Contractual	1,214,062	977,347	1,278,376	1,896,250	1,575,685	1,575,685	1,555,621	1,580,236
Capital	14,344	24,027	53,543	39,269	33,894	33,894	33,894	35,394
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,688,587	2,178,384	2,598,194	3,157,326	3,215,650	3,238,121	2,680,905	3,243,573
Percent Change		(18.98)%	19.27 %	21.52 %	1.85 %	0.70 %	(17.21)%	20.99 %

Department Public Works

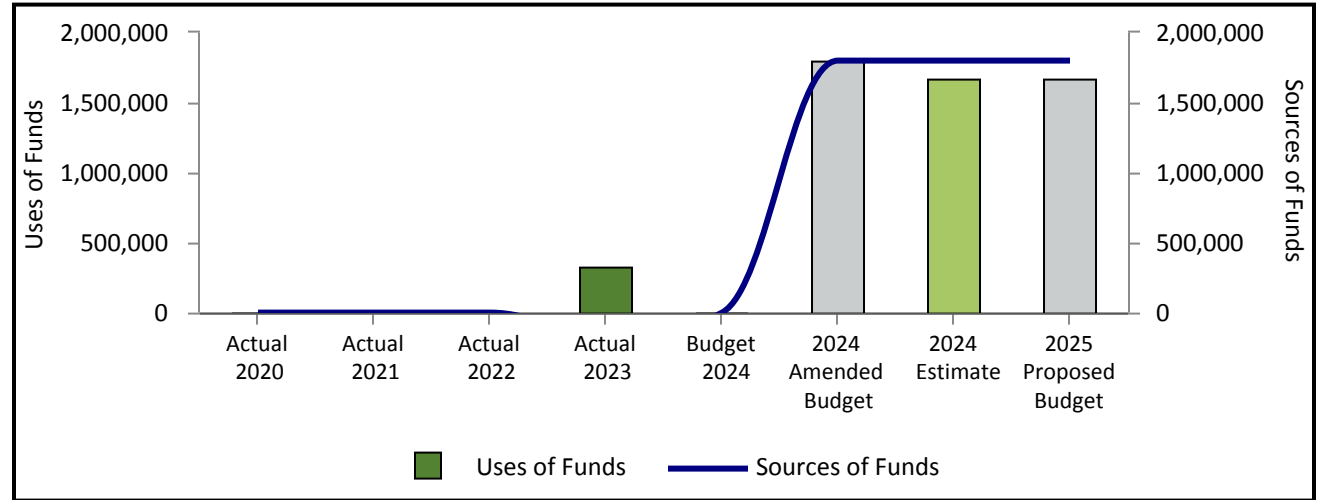
Fund General

Division Civic Center Property Management

Account 02.1010

Description

Civic center property management services that was provided by the Englewood Environmental Foundation (EEF) until its dissolution in 2023.



	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for	—	—	—	(176,908)	—	1,794,000	1,794,000	1,794,000
Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	4,102	—	6,000	6,000	6,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	(172,806)	—	1,800,000	1,800,000	1,800,000
Percent Change		— %	— %	— %	(100.00)%	— %	— %	— %
Uses of Funds								
Personnel	—	—	—	3,654	—	150,893	29,001	29,431
Commodities	—	—	—	—	—	5,000	5,000	5,000
Contractual	—	—	—	331,910	—	1,644,107	1,644,107	1,638,292
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	335,564	—	1,800,000	1,678,108	1,672,723
Percent Change		— %	— %	— %	— %	— %	(6.77)%	(0.32)%



POLICE DEPARTMENT

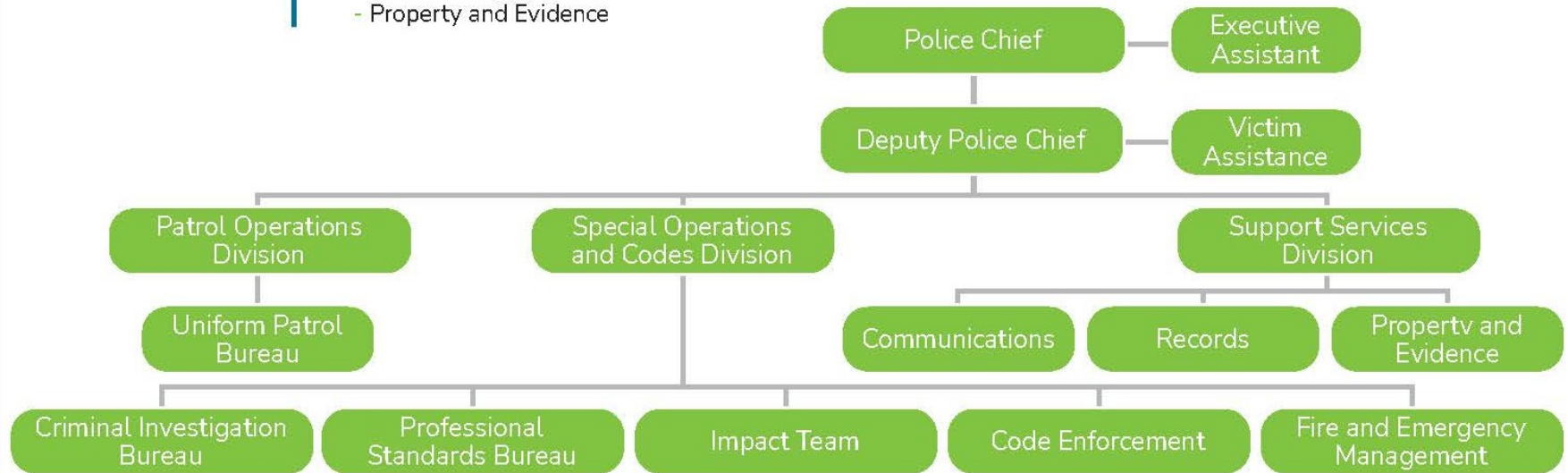
MISSION

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:

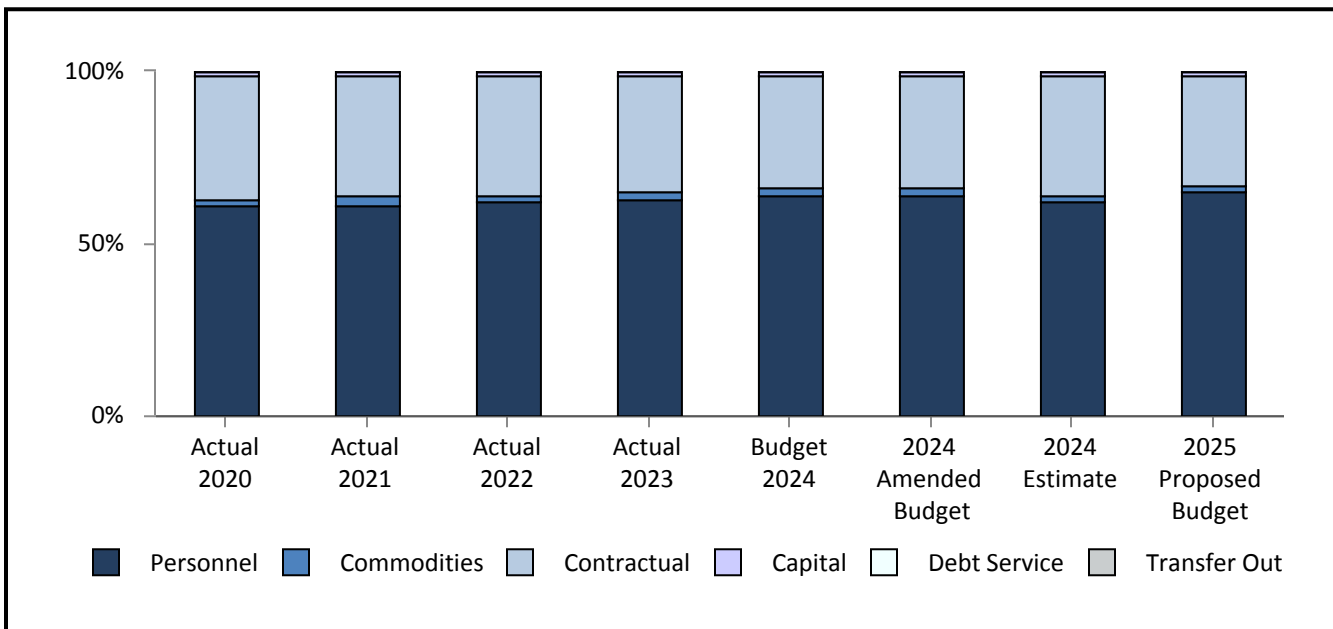
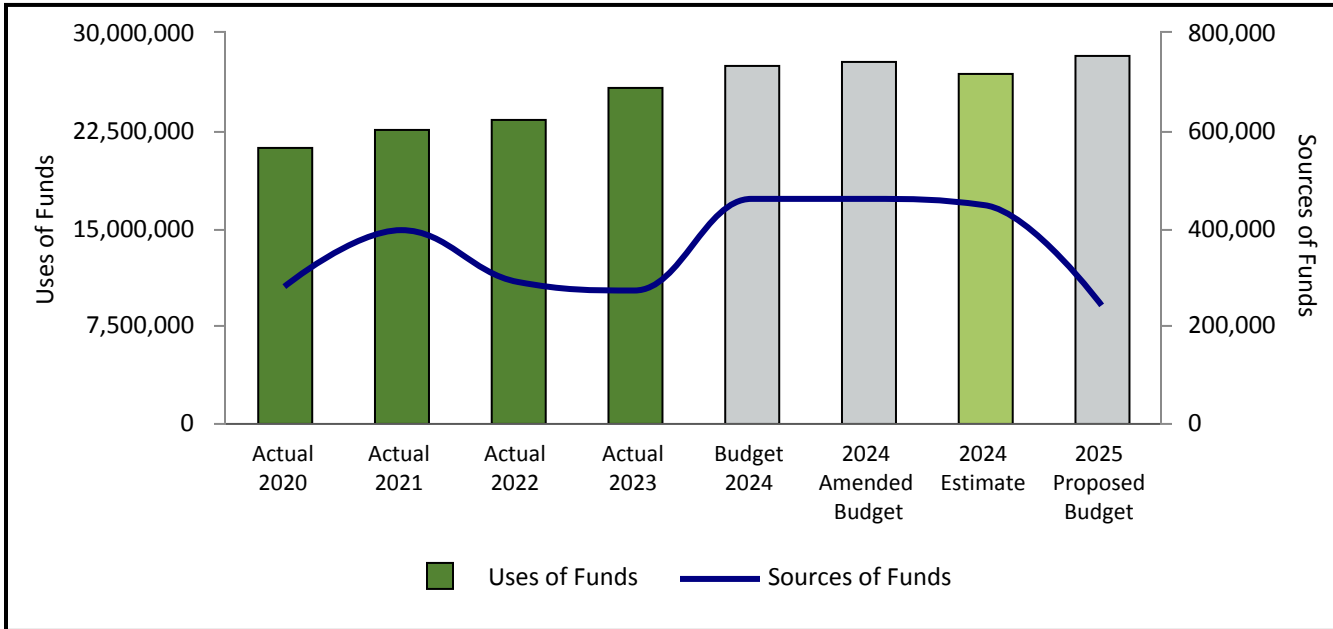
- Patrol Operations
 - Uniformed Patrol Bureau
 - School Resource Officer
 - Traffic Enforcement Unit
 - Parking/Abandoned Vehicles
 - Zone Policing Unit
- Special Operations and Codes
 - Criminal Investigations Bureau
 - Impact team
 - Fire Marshal's Office
 - Code Enforcement/Park Ranger
 - Crime Analyst
 - 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

Account 02.11XX - Source (Revenues) and Uses (Expenditures)



Department Police Services

Fund General

Account 02.11XX - Source (Revenues) and Uses (Expenditures)

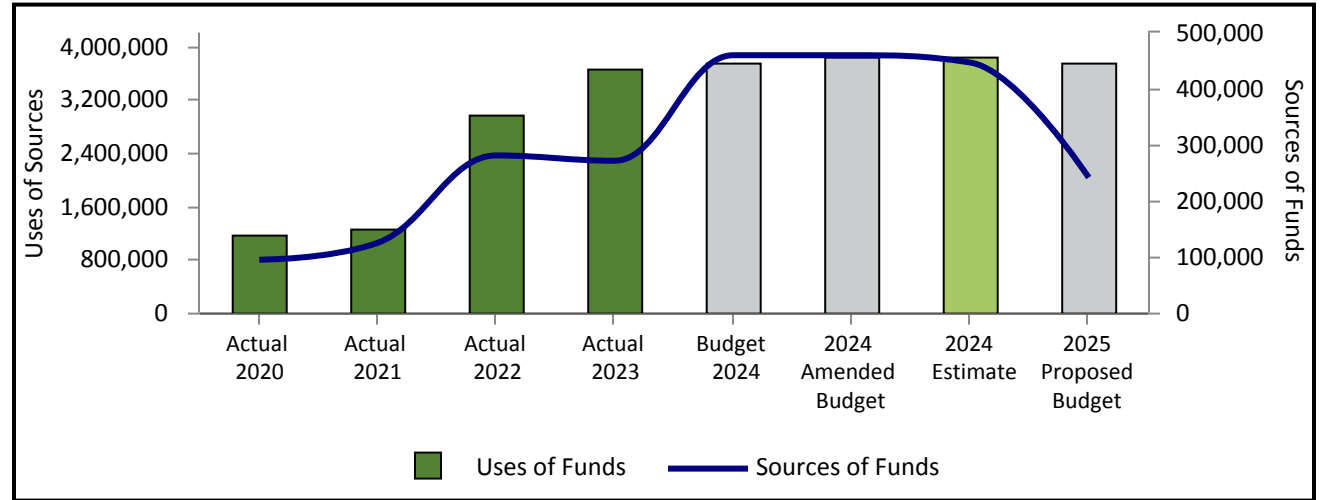
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	90,839	102,988	133,026	168,068	125,000	125,000	125,000	125,000
Intergovernmental	74,559	99,792	32,906	36,277	52,028	52,028	37,528	52,028
Charges for Services	18,278	117,748	95,183	28,683	270,068	270,068	270,068	50,112
Fines & Forfeitures	8,002	13,615	8,221	7,936	11,000	11,000	11,000	11,000
Investment Income	—	—	—	—	—	—	—	—
Other Income	87,918	61,332	19,830	30,683	1,500	1,500	3,000	3,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	279,596	395,474	289,167	271,647	459,596	459,596	446,596	241,140
Percent Change		41.44 %	(26.88)%	(6.06)%	69.19 %	— %	(2.83)%	(46.00)%
Uses of Funds								
Personnel	13,103,228	13,925,326	14,497,682	16,168,573	17,667,535	17,863,012	16,861,387	18,433,552
Commodities	351,233	614,777	421,173	602,125	468,873	468,873	466,873	458,819
Contractual	7,572,847	7,875,492	8,169,793	8,680,086	9,200,407	9,293,807	9,293,807	9,156,156
Capital	276,350	210,287	257,374	361,535	273,995	273,995	273,995	273,995
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	21,303,657	22,625,882	23,346,022	25,812,319	27,610,810	27,899,687	26,896,062	28,322,522
Percent Change		6.21 %	3.18 %	10.56 %	6.97 %	1.05 %	(3.60)%	5.30 %
Employees FTE	116.000	118.000	122.500	125.500	130.500	132.500	132.500	132.500
Percent Change FTE		1.72 %	3.81 %	2.45 %	3.98 %	1.53 %	— %	— %

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	133,026	168,068	125,000	125,000	125,000	125,000
Charges for	38,503	37,998	32,906	36,277	52,028	52,028	37,528	52,028
Fines & Investment	14,105	69,708	94,640	28,170	270,068	270,068	270,068	50,112
Other	—	—	8,221	7,936	11,000	11,000	11,000	11,000
Transfers In	41,908	16,934	11,830	30,683	1,500	1,500	3,000	3,000
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	94,516	124,639	280,624	271,133	459,596	459,596	446,596	241,140
Percent Change		31.87 %	125.15 %	(3.38)%	69.51 %	— %	(2.83)%	(46.00)%
Uses of Funds								
Personnel	790,551	562,082	705,717	788,357	813,368	829,700	827,700	1,009,663
Commodities	115,660	260,011	420,231	601,793	468,873	468,873	466,873	458,819
Contractual	270,693	444,958	1,596,902	1,915,230	2,181,231	2,274,631	2,274,631	1,999,699
Capital	—	—	257,374	346,195	273,995	273,995	273,995	273,995
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,176,903	1,267,052	2,980,224	3,651,575	3,737,467	3,847,199	3,843,199	3,742,176
Percent Change		7.66 %	135.21 %	22.53 %	2.35 %	2.94 %	(0.10)%	(2.63)%

Department Police Services

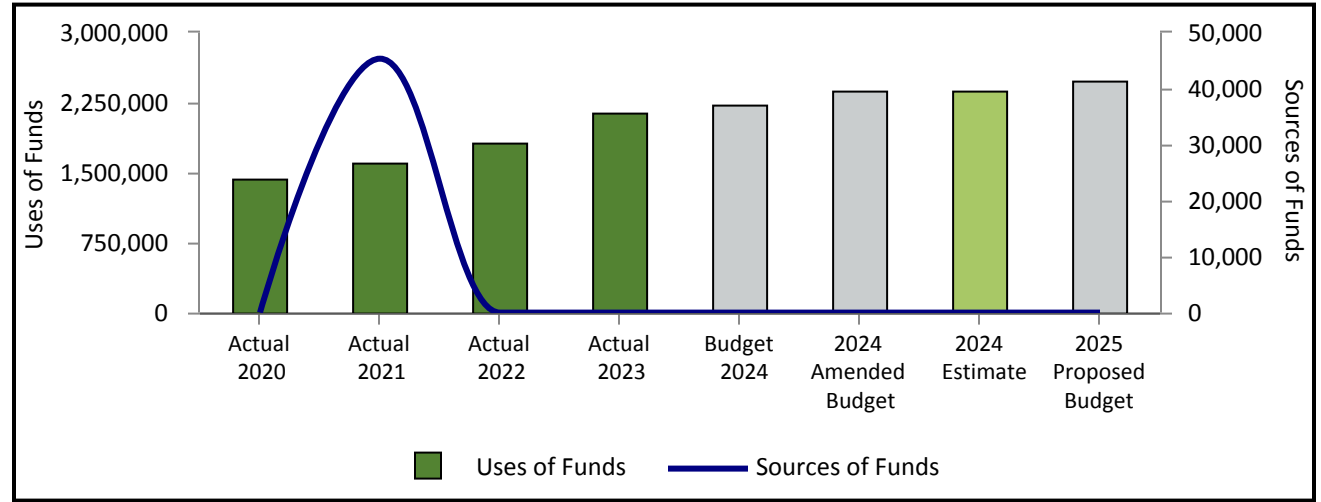
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	1,355,216	1,498,279	1,824,539	2,134,205	2,232,553	2,379,561	2,379,938	2,490,073
Commodities	25,323	18,907	—	—	—	—	—	—
Contractual	60,742	82,656	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,441,281	1,599,842	1,824,539	2,134,205	2,232,553	2,379,561	2,379,938	2,490,073
Percent Change		11.00 %	14.04 %	16.97 %	4.61 %	6.58 %	0.02 %	4.63 %

Department Police Services

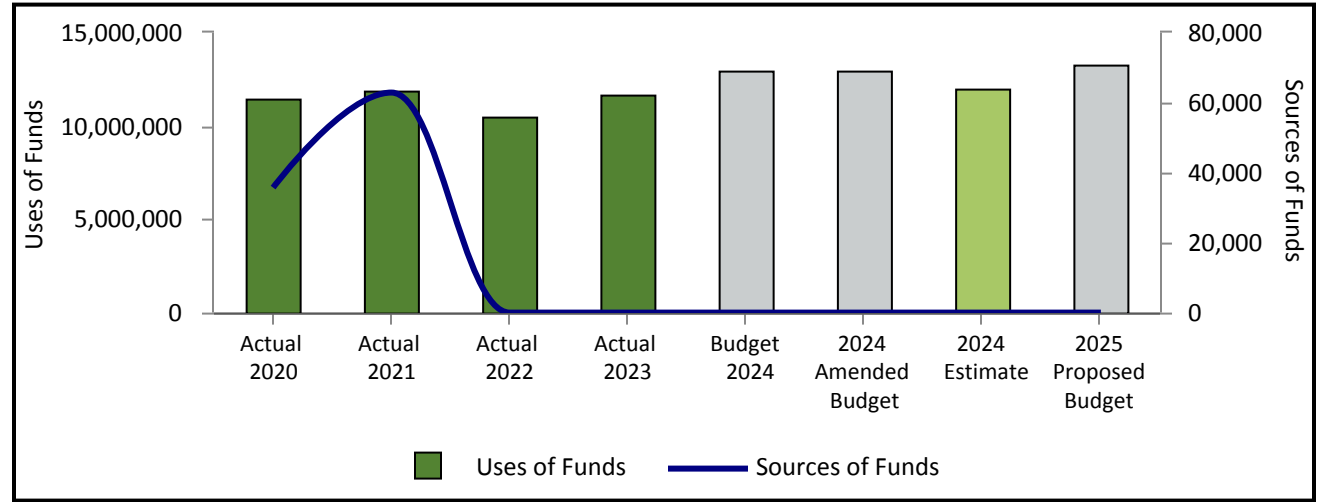
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	35,556	61,794	—	—	—	—	—	—
Charges for Fines & Investment	150	674	—	—	—	—	—	—
Other	10	398	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	35,716	62,866	—	—	—	—	—	—
Percent Change		76.02 %	(100.00)%	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	9,904,652	10,563,289	10,552,583	11,694,720	12,973,168	12,977,649	11,977,649	13,259,841
Commodities	202,599	318,663	—	—	—	—	—	—
Contractual	1,061,018	871,966	—	—	—	—	—	—
Capital	248,051	162,982	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	11,416,319	11,916,901	10,552,583	11,694,720	12,973,168	12,977,649	11,977,649	13,259,841
Percent Change		4.38 %	(11.45)%	10.82 %	10.93 %	0.03 %	(7.71)%	10.70 %

Department Police Services

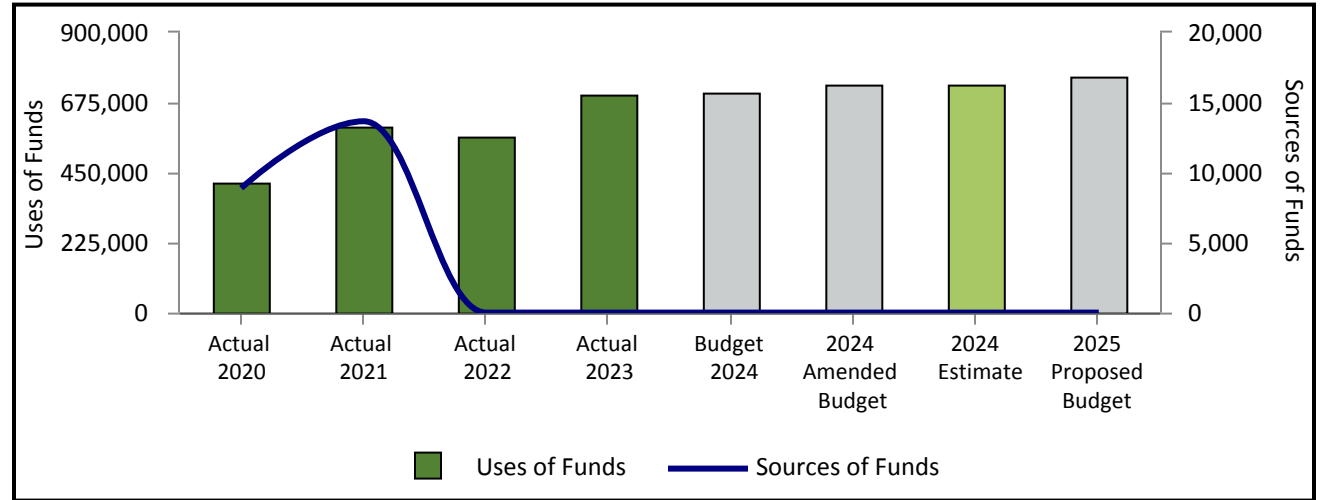
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	500	—	—	—	—	—	—	—
Charges for	540	727	—	—	—	—	—	—
Fines & Investment	7,852	12,941	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	8,892	13,668	—	—	—	—	—	—
Percent Change		53.71 %	(100.00)%	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	373,195	470,429	565,905	699,863	705,678	733,106	733,105	756,315
Commodities	3,745	6,738	—	—	—	—	—	—
Contractual	27,859	73,642	—	—	—	—	—	—
Capital	13,845	44,056	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	418,643	594,865	565,905	699,863	705,678	733,106	733,105	756,315
Percent Change		42.09 %	(4.87)%	23.67 %	0.83 %	3.89 %	— %	3.17 %

Department Police Services

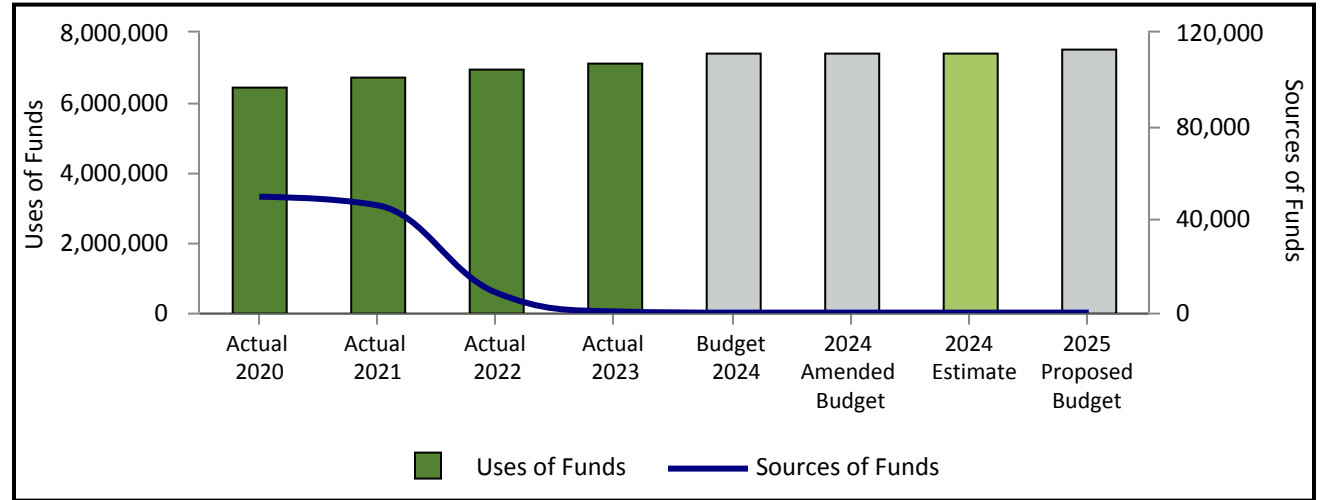
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	3,633	1,971	544	513	—	—	—	—
Other	46,000	44,000	8,000	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	49,633	45,971	8,544	513	—	—	—	—
Percent Change		(7.38)%	(81.41)%	(93.99)%	(100.00)%	— %	— %	— %
Uses of Funds								
Personnel	300,682	390,761	401,929	401,929	401,929	401,929.26	401,929	401,930
Commodities	190	4	942	50	—	—	—	—
Contractual	6,143,211	6,332,934	6,572,891	6,764,856	7,017,496	7,017,496	7,017,496	7,154,777
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	6,444,084	6,723,699	6,975,762	7,166,835	7,419,425	7,419,425.26	7,419,425	7,556,707
Percent Change		4.34 %	3.75 %	2.74 %	3.52 %	— %	— %	1.85 %

Division Fire Marshal's Office

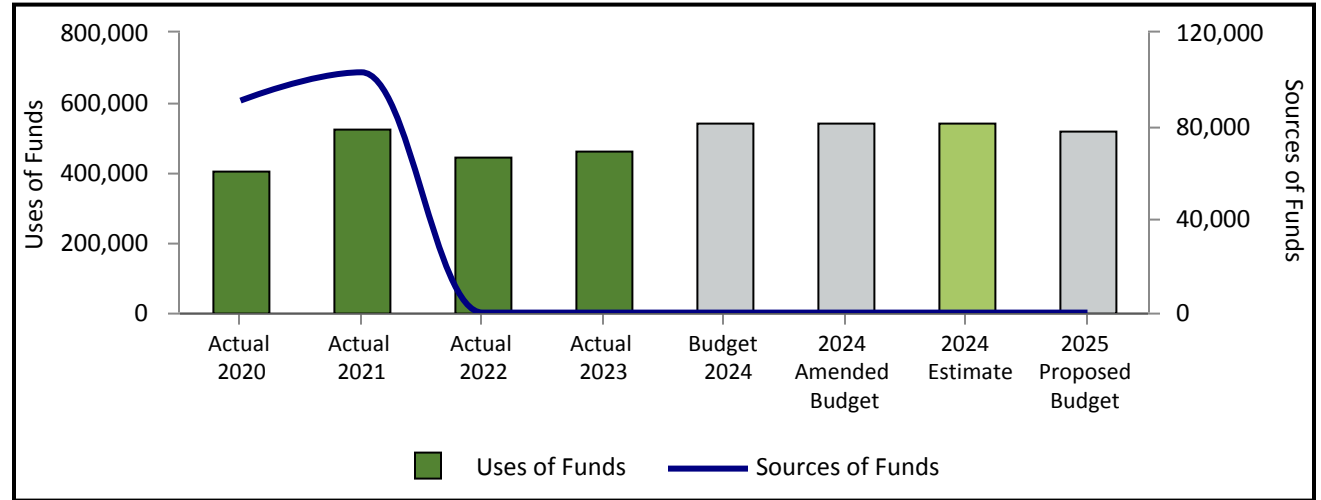
Account 02.1120

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	449,498	540,839	541,067	541,066	515,730
Commodities	3,717	10,452	—	282	—	—	—	—
Contractual	9,324	69,337	—	—	1,680	1,680	1,680	1,680
Capital	14,454	3,249	—	15,340	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	406,427	523,523	447,008	465,121	542,519	542,747	542,746	517,410
Percent Change		28.81 %	(14.62)%	4.05 %	16.64 %	0.04 %	— %	(4.67)%



PARKS RECREATION LIBRARY & GOLF

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

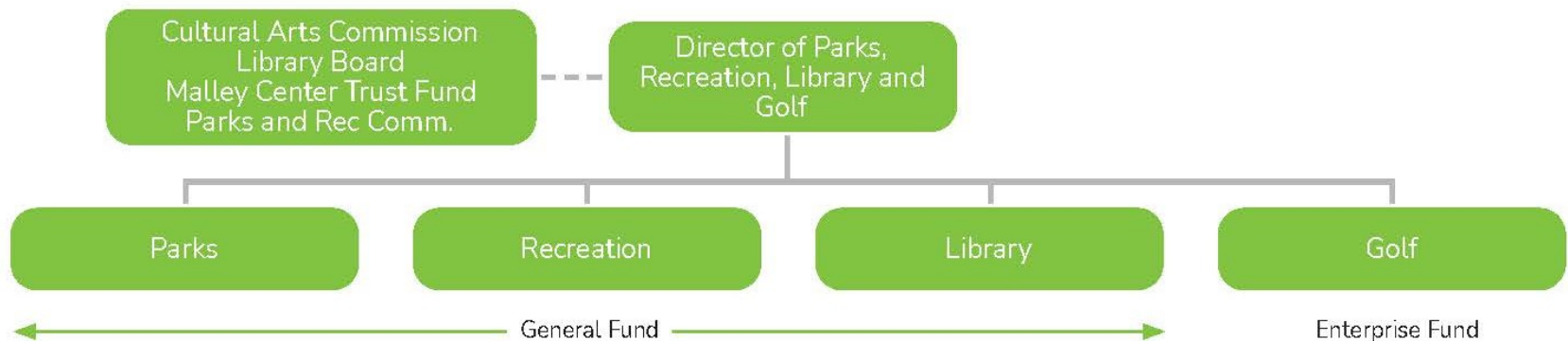
DESCRIPTION

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.

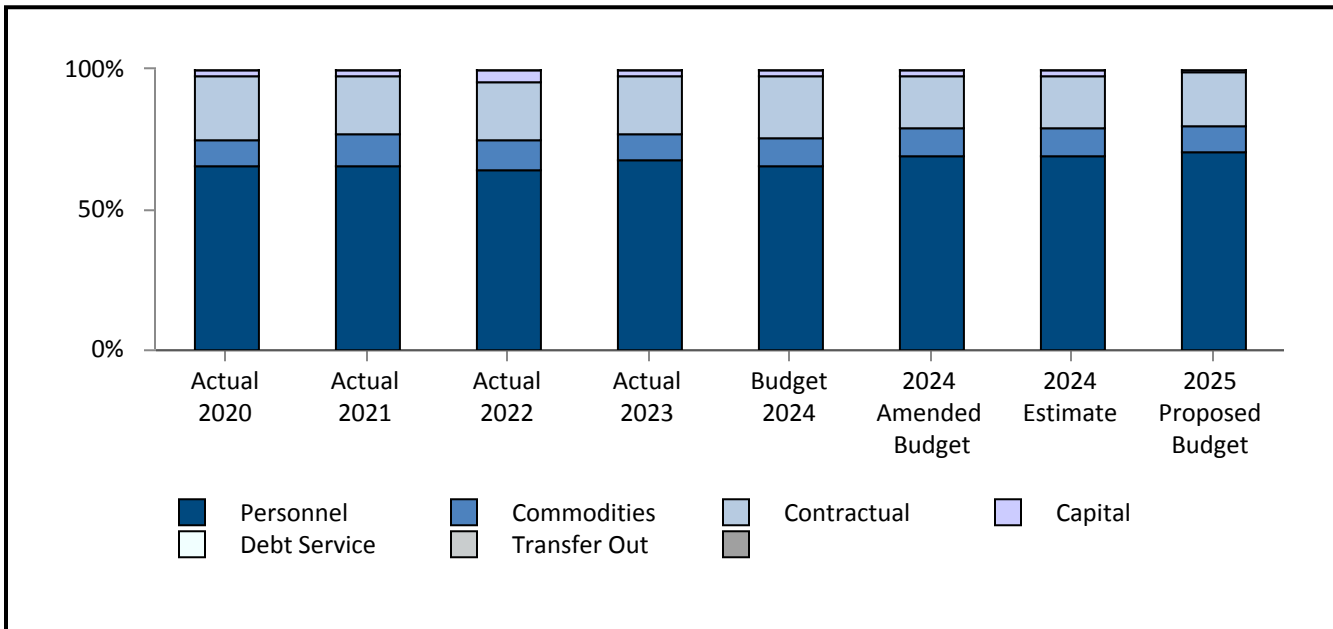
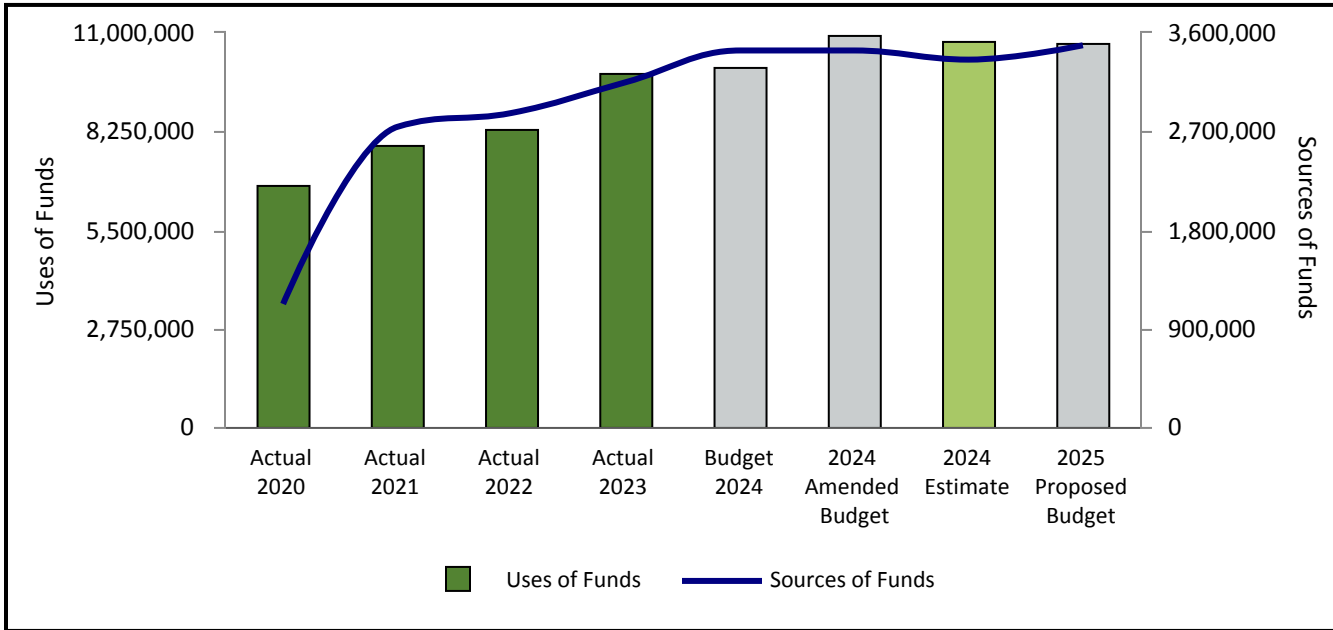
The department works closely with the Communications Department for marketing and special events support. Special programs and events include the Belleview Park Farm and Train, KidStage, Halloween Carnival, Holiday Bazaar, Holiday Express Winter Festival, 4th of July, SunSET Concert Series, Englewood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



Department Parks, Recreation, Library and Golf

Fund General

Account 02.12XX-02.13XX - Source (Revenues) and Uses (Expenditures)



Department Parks, Recreation, Library and Golf

Fund General

Account 02.12XX-02.13XX - Source (Revenues) and Uses (Expenditures)

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	13,000	9,600	22,100	19,600	17,600	17,600	9,600	9,600
Charges for Services	997,687	2,308,449	2,423,953	2,606,368	3,013,405	3,013,405	2,909,117	3,037,300
Fines & Forfeitures	2,788	3,371	3,822	3,529	1,600	1,600	1,600	1,600
Investment Income	—	—	—	—	—	—	—	—
Other Income	109,888	420,530	418,976	520,608	407,100	407,100	435,750	439,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,123,363	2,741,950	2,868,850	3,150,106	3,439,705	3,439,705	3,356,067	3,487,500
Percent Change		144.08 %	4.63 %	9.80 %	9.19 %	0.00 %	(2.43)%	3.92 %
Uses of Funds								
Personnel	4,512,143	5,180,536	5,359,037	6,708,378	6,645,918	7,595,873	7,481,001	7,560,090
Commodities	577,148	860,407	879,436	928,779	1,047,570	1,047,570	1,056,404	962,493
Contractual	1,563,942	1,678,343	1,770,327	2,051,204	2,174,035	2,091,035	2,027,566	2,051,368
Capital	125,003	128,782	294,117	197,267	188,541	188,541	192,892	151,541
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	6,778,236	7,848,068	8,302,916	9,885,628	10,056,064	10,923,019	10,757,863	10,725,492
Percent Change		15.78 %	5.80 %	19.06 %	1.72 %	8.62 %	(1.51)%	(0.30)%
Employees FTE	49.550	48.500	52.000	51.000	55.500	56.500	56.500	56.500
Percent Change FTE		(2.12)%	7.22 %	(1.92)%	8.82 %	1.80 %	— %	— %

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

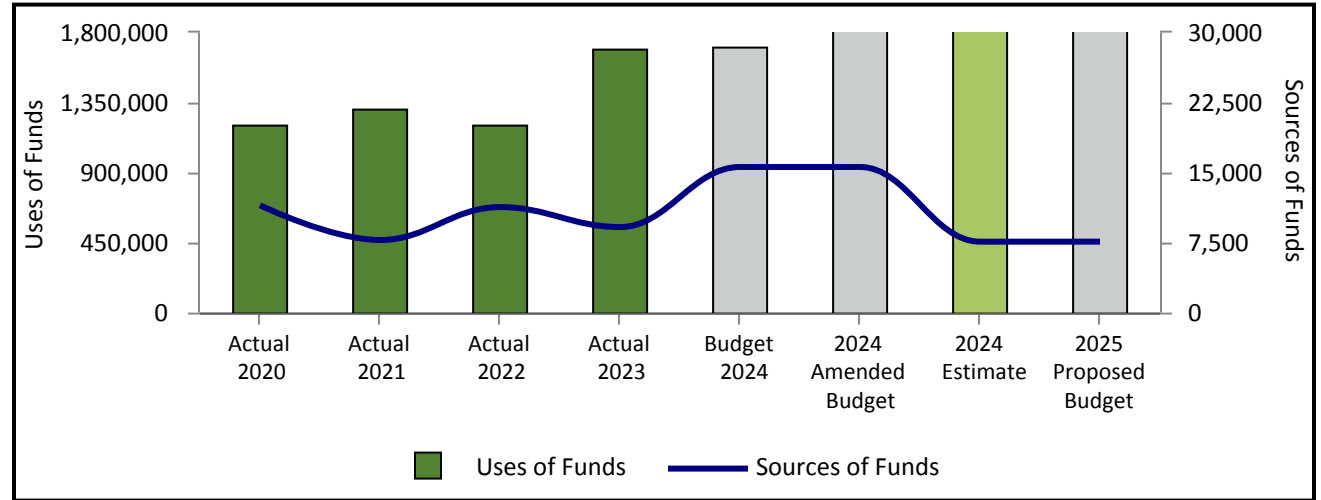
Fund General

Division Library Services

Account 02.1201

Description

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



	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	5,000	—	—	—	8,000	8,000	—	—
Charges for	—	—	—	—	—	—	—	—
Fines &	2,413	3,371	3,822	3,529	1,600	1,600	1,600	1,600
Investment	—	—	—	—	—	—	—	—
Other	4,088	4,405	7,483	5,634	6,000	6,000	6,000	6,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	11,501	7,776	11,305	9,164	15,600	15,600	7,600	7,600
Percent Change		(32.38)%	45.38 %	(18.94)%	70.24 %	— %	(51.28)%	— %
Uses of Funds								
Personnel	797,354	884,557	839,839	1,328,089	1,314,588	1,586,289	1,575,986	1,632,745
Commodities	214,236	246,754	242,768	249,342	254,371	254,371	263,782	252,150
Contractual	191,588	178,353	126,479	118,690	133,502	133,502	130,104	127,096
Capital	624	2,258	163	2,008	2,000	2,000	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,203,803	1,311,922	1,209,249	1,698,129	1,704,461	1,976,162	1,969,872	2,011,991
Percent Change		8.98 %	(7.83)%	40.43 %	0.37 %	15.94 %	(0.32)%	2.14 %

Department Parks, Recreation, Library and Golf

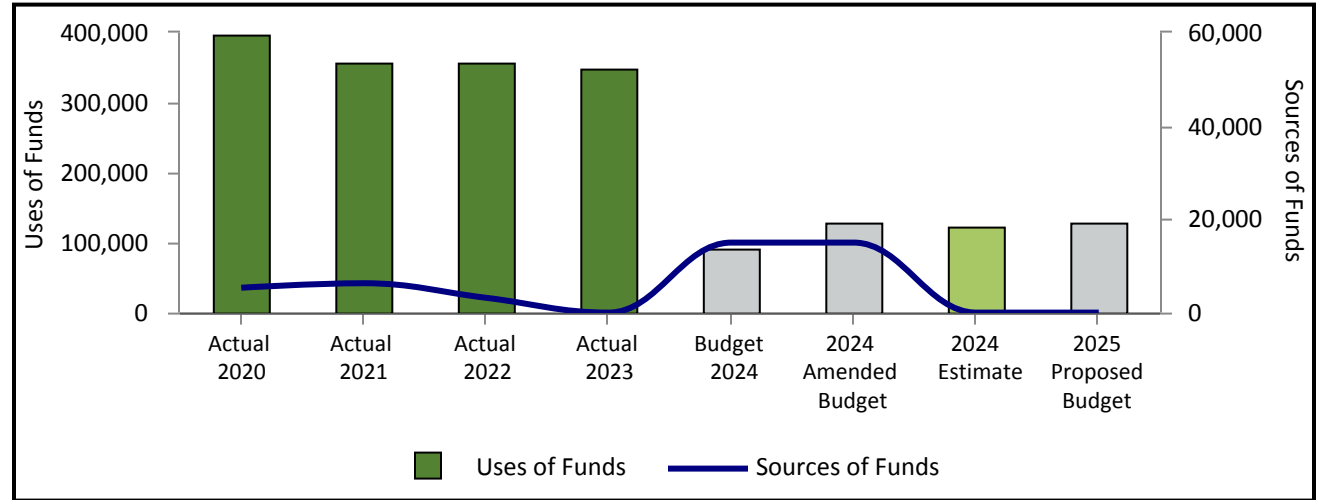
Fund General

Division Administration

Account 02.1301

Description

The Parks, Recreation, Library and Golf Administration Division plans, directs, and monitors.



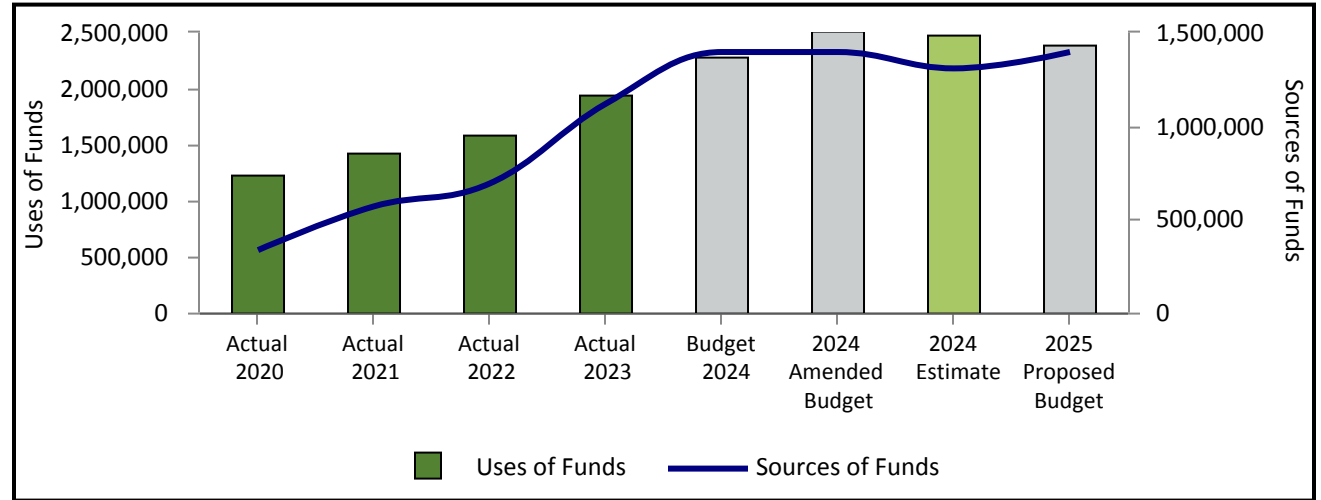
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	5,328	6,293	3,170	—	15,000	15,000	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	5,328	6,293	3,170	—	15,000	15,000	—	—
Percent Change		18.11 %	(49.63)%	(100.00)%	— %	— %	(100.00)%	— %
Uses of Funds								
Personnel	265,561	322,676	312,033	311,251	27,717	65,070	64,268	78,848
Commodities	31,714	9,543	12,188	11,724	17,330	17,330	14,055	14,031
Contractual	96,459	25,446	32,125	24,410	45,837	45,837	44,837	35,237
Capital	3,582	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	397,317	357,665	356,346	347,385	90,884	128,237	123,160	128,116
Percent Change		(9.98)%	(0.37)%	(2.51)%	(73.84)%	41.10 %	(3.96)%	4.02 %

Division Recreation

Account 02.1302

Description

The Englewood Recreation Center is a community facility with activities for all ages. It offers an indoor track, a 25-meter eight-lane pool, the ZONE functional training center, four racquetball/wallyball courts, a gymnasium, and cardiovascular and weight training rooms. Special Events, Farm and Train, multi-use fields, and softball/baseball diamonds are included under the Recreation umbrella.



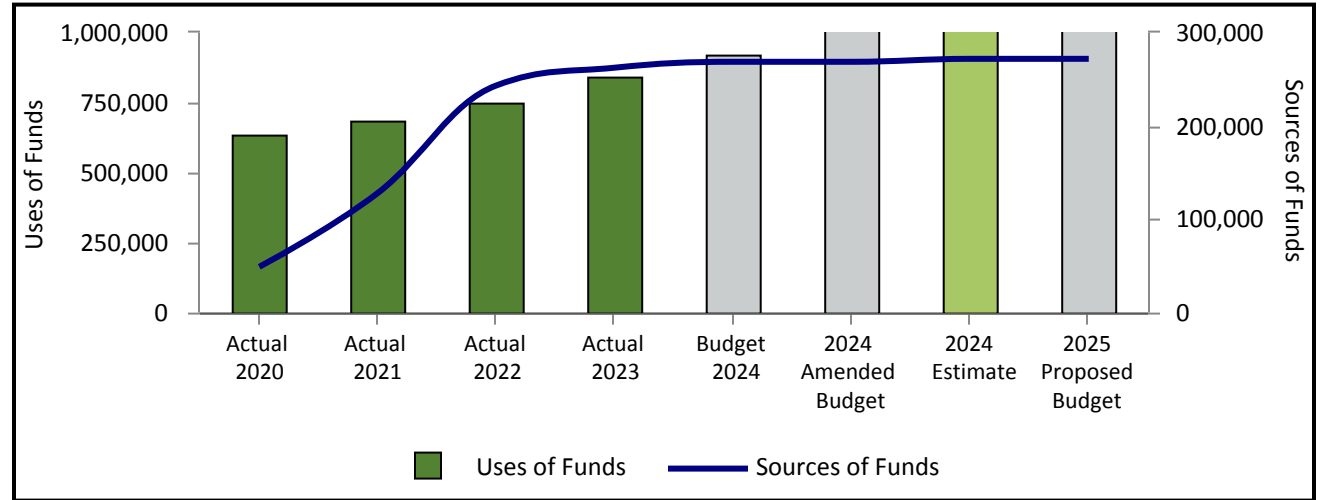
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	317,952	545,068	637,062	995,444	1,194,795	1,194,795	1,100,493	1,181,500
Other	16,717	24,089	55,391	124,048	201,100	201,100	207,750	215,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	334,669	569,158	692,454	1,119,492	1,395,895	1,395,895	1,308,243	1,396,500
Percent Change		70.07 %	21.66 %	61.67 %	24.69 %	— %	(6.28)%	6.75 %
Uses of Funds								
Personnel	879,138	979,685	1,142,574	1,466,608	1,696,779	1,921,208	1,920,631	1,875,793
Commodities	47,395	95,168	68,059	80,893	143,978	143,978	143,603	101,300
Contractual	294,693	350,771	378,846	389,419	446,399	446,399	405,749	411,819
Capital	17,911	6,149	5,036	6,402	4,389	4,389	4,389	4,389
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,239,138	1,431,773	1,594,515	1,943,322	2,291,545	2,515,974	2,474,372	2,393,301
Percent Change		15.55 %	11.37 %	21.88 %	17.92 %	9.79 %	(1.65)%	(3.28)%

Division Senior Services

Account 02.1303

Description

The Malley Recreation Center and its programs promote healthy lifestyles and social activity. It is home to the highest-quality Pilates Reformer machines. Enriching programs include fitness, arts and crafts, outdoor adventures, education, excursions, extended travel, special events, VOA lunch, drop-in activities, and more.



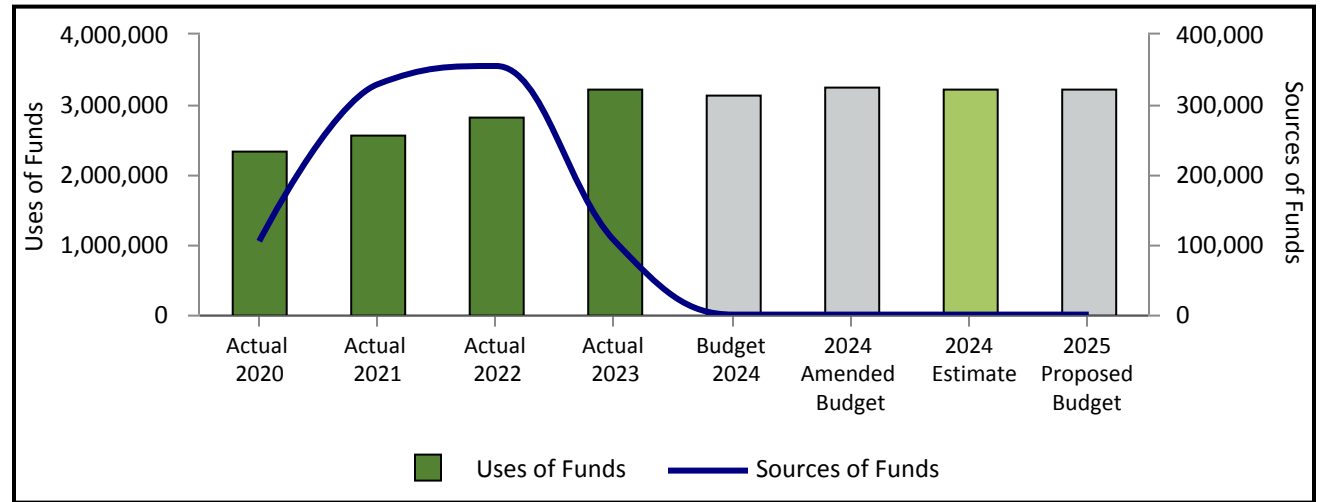
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	8,000	9,600	9,600	9,600	9,600	9,600	9,600	9,600
Charges for	37,541	108,237	205,692	217,603	237,110	237,110	239,300	239,300
Fines &	—	—	—	—	—	—	—	—
Investment	—	—	—	—	—	—	—	—
Other	3,523	10,293	28,028	35,218	22,000	22,000	23,000	23,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	49,064	128,129	243,320	262,421	268,710	268,710	271,900	271,900
Percent Change		161.15 %	89.90 %	7.85 %	2.40 %	— %	1.19 %	— %
Uses of Funds								
Personnel	513,925	524,769	549,292	616,418	652,715	789,018	754,103	769,000
Commodities	9,942	24,435	44,579	49,654	62,575	62,575	62,400	53,170
Contractual	114,805	126,316	143,916	156,905	192,889	192,889	177,510	179,835
Capital	—	9,760	15,097	19,190	12,649	12,649	19,000	12,649
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	638,671	685,280	752,884	842,167	920,828	1,057,131	1,013,013	1,014,654
Percent Change		7.30 %	9.87 %	11.86 %	9.34 %	14.80 %	(4.17)%	0.16 %

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	—	—	—	10,000	—	—	—	—
Charges for	29,720	201,240	227,017	—	—	—	—	—
Fines &	375	—	—	—	—	—	—	—
Investment	—	—	—	—	—	—	—	—
Other	74,675	127,912	128,124	94,954	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	104,770	329,152	355,140	104,954	—	—	—	—
Percent Change		214.17 %	7.90 %	(70.45)%	(100.00)%	— %	— %	— %
Uses of Funds								
Personnel	1,448,383	1,585,121	1,634,524	1,868,586	1,828,792	2,035,431	1,999,566	1,983,286
Commodities	153,367	166,687	204,418	192,937	206,416	206,416	210,814	193,436
Contractual	651,242	695,351	727,071	1,004,152	935,547	852,547	854,352	929,392
Capital	102,886	110,615	272,050	169,667	169,503	169,503	169,503	134,503
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,355,878	2,557,773	2,838,063	3,235,341	3,140,258	3,263,897	3,234,235	3,240,617
Percent Change		8.57 %	10.96 %	14.00 %	(2.94)%	3.94 %	(0.91)%	0.20 %

Department Parks, Recreation, Library and Golf

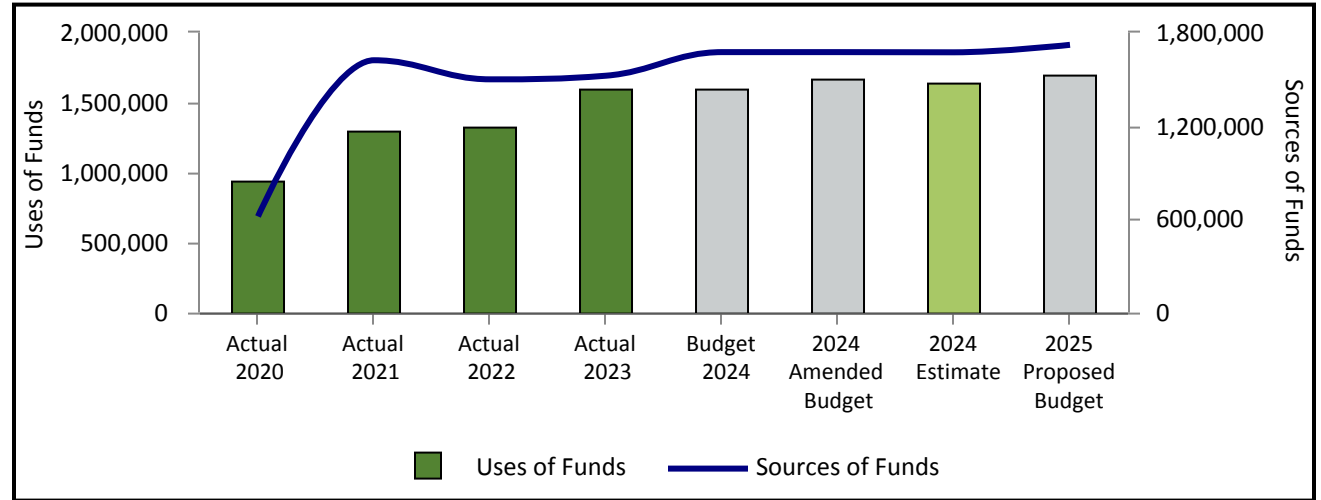
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses &	—	—	—	—	—	—	—	—
Intergovernment	—	—	12,500	—	—	—	—	—
Charges for	607,146	1,440,790	1,334,404	1,367,621	1,556,500	1,556,500	1,554,324	1,601,500
Fines &	—	—	—	—	—	—	—	—
Investment	—	—	—	—	—	—	—	—
Other	10,885	181,501	152,750	155,311	118,000	118,000	119,000	120,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	618,031	1,622,292	1,499,654	1,522,932	1,674,500	1,674,500	1,673,324	1,721,500
Percent Change		162.49 %	(7.56)%	1.55 %	9.95 %	— %	(0.07)%	2.88 %
Uses of Funds								
Personnel	605,851	782,464	759,909	995,648	998,825	1,072,355	1,039,864	1,099,241
Commodities	120,494	274,947	279,456	310,850	306,100	306,100	304,950	314,300
Contractual	215,154	238,988	287,185	291,553	295,461	295,461	292,964	290,639
Capital	—	—	1,771	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	941,499	1,296,399	1,328,321	1,598,051	1,600,386	1,673,916	1,637,778	1,704,180
Percent Change		37.70 %	2.46 %	20.31 %	0.15 %	4.59 %	(2.16)%	4.05 %

Department Parks, Recreation, Library and Golf

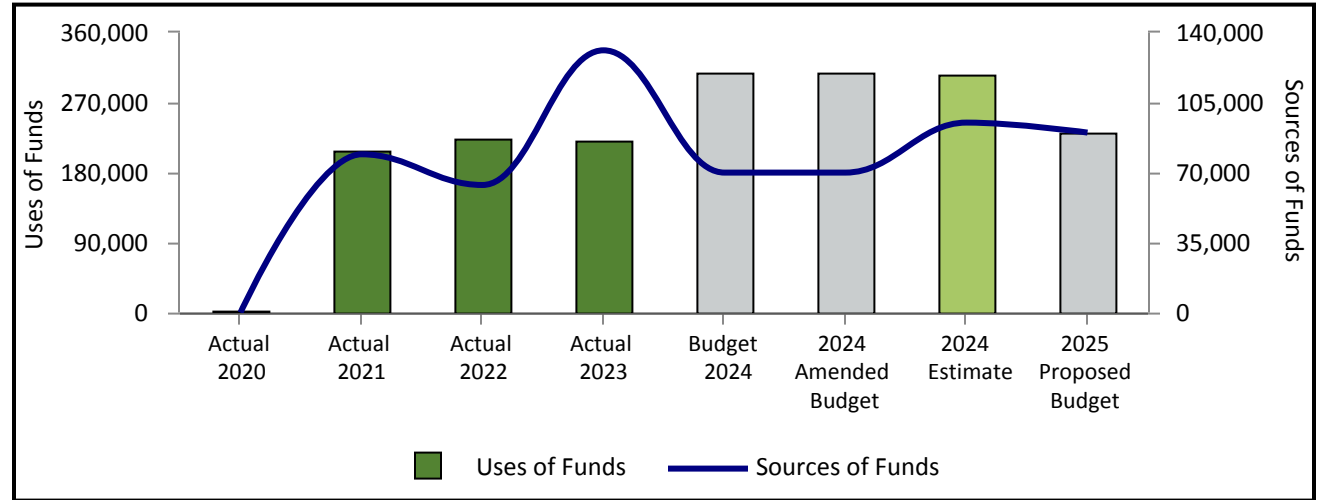
Fund General

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	6,820	16,607	25,700	10,000	10,000	15,000	15,000
Other	—	72,330	47,200	105,442	60,000	60,000	80,000	75,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	79,150	63,807	131,142	70,000	70,000	95,000	90,000
Percent Change		— %	(19.38)%	105.53 %	(46.62)%	— %	35.71 %	(5.26)%
Uses of Funds								
Personnel	1,931	101,264	120,867	121,777	126,502	126,502	126,583	121,177
Commodities	—	42,874	27,968	33,381	56,800	56,800	56,800	34,106
Contractual	—	63,118	74,704	66,076	124,400	124,400	122,050	77,350
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,931	207,256	223,538	221,234	307,702	307,702	305,433	232,633
Percent Change		10633.19 %	7.86 %	(1.03)%	39.08 %	— %	(0.74)%	(23.84)%



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

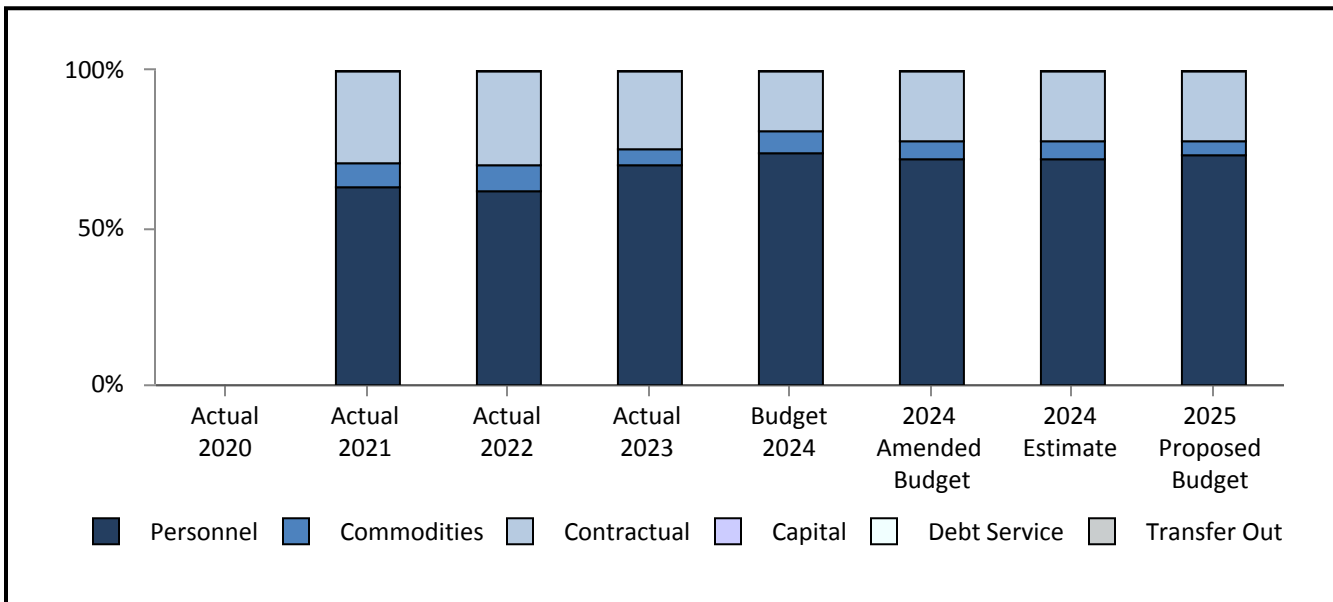
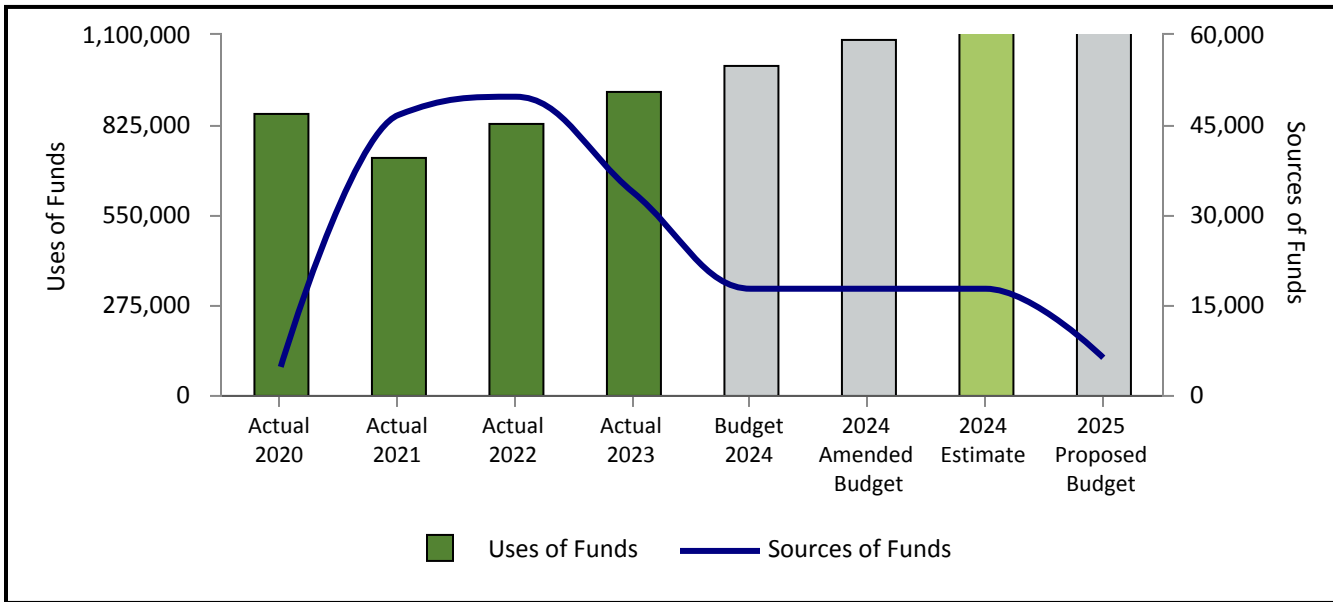
The City of Englewood Communications Department supports and coordinates the organization's internal and external communication efforts. Communications provides strategic and design services for the city's programs, events and initiatives.

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	—	—	—	—	—	—	—	—
Other Income	4,674	46,652	49,700	33,753	17,698	17,698	17,698	6,200
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	4,674	46,652	49,700	33,753	17,698	17,698	17,698	6,200
Percent Change	----	898.11	6.53 %	(32.09)%	(47.57)%	(47.57)%	— %	(64.97)%
Uses of Funds								
Personnel	392,320	457,371	511,666	647,966	750,803	784,160	803,764	833,266
Commodities	77,103	61,726	65,989	46,471	69,500	69,500	69,800	56,500
Contractual	387,202	208,537	251,045	237,163	190,616	235,616	244,616	253,916
Capital	5,704	—	88	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	862,329	727,633	828,788	931,600	1,010,919	1,089,276	1,118,180	1,143,682
Percent Change	----	(15.62)	13.90 %	12.41 %	8.51 %	16.93 %	2.65 %	2.28 %
Employees FTE	3.5	4.500	5.000	5.500	6.500	6.500	6.500	7.000
Percent Change FTE	----	—	27.27	28.57%	11.11 %	11.11 %	— %	10.00 %

Department General Government

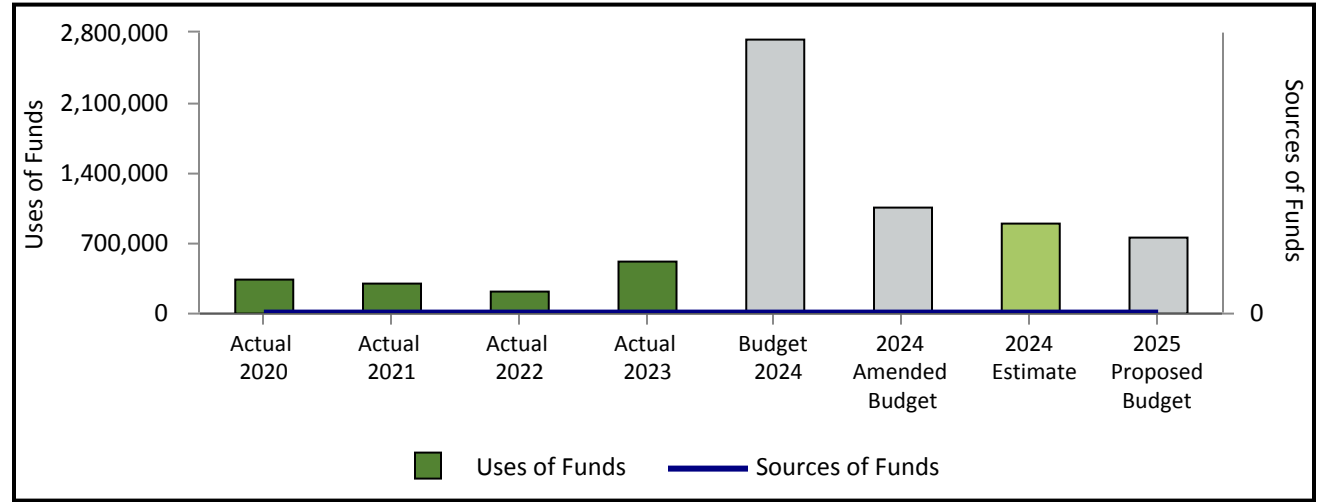
Fund General

Division Interdepartmental Programs (fka Contingency)

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Contingency and City-Wide Centralized Programs:								
PTO Leave Payout	209,469	272,066	227,110	444,855	467,397	540,073	761,130	556,562
Operating	111,496	20,710	1,610	69,722	55,000	55,000	40,000	55,000
Intern Program	—	—	—	—	65,000	65,000	66,000	65,000
Tuition Reimbursement	—	—	—	—	40,000	40,000	40,000	40,000
IT related equip- new FTEs	—	—	—	—	20,000	20,000	—	10,000
Foreign Language	—	—	—	—	15,600	15,600	—	15,600
Classification & Compensation Results	—	—	—	—	2,050,000	300,000	—	—
Website Accessibility	—	—	—	—	22,500	22,500	—	22,500
Contingency Uses	320,965	292,776	228,720	514,577	2,735,497	1,058,173	907,130	764,662
Uses of Funds								
Personnel	209,469	272,066	227,110	444,855	287,959	287,959	452,130	549,662
Commodities	15,405	—	—	—	—	—	—	—
Contractual	111,496	20,710	1,610	69,722	2,447,538	770,214	455,000	205,000
Capital	—	—	—	—	—	—	—	10,000
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	336,370	292,776	228,720	514,577	2,735,497	1,058,173	907,130	764,662
Percent Change		(12.96)%	(21.88)%	124.98%	431.60%	(61.32)%	(14.27)%	(15.71)%

Department General Government

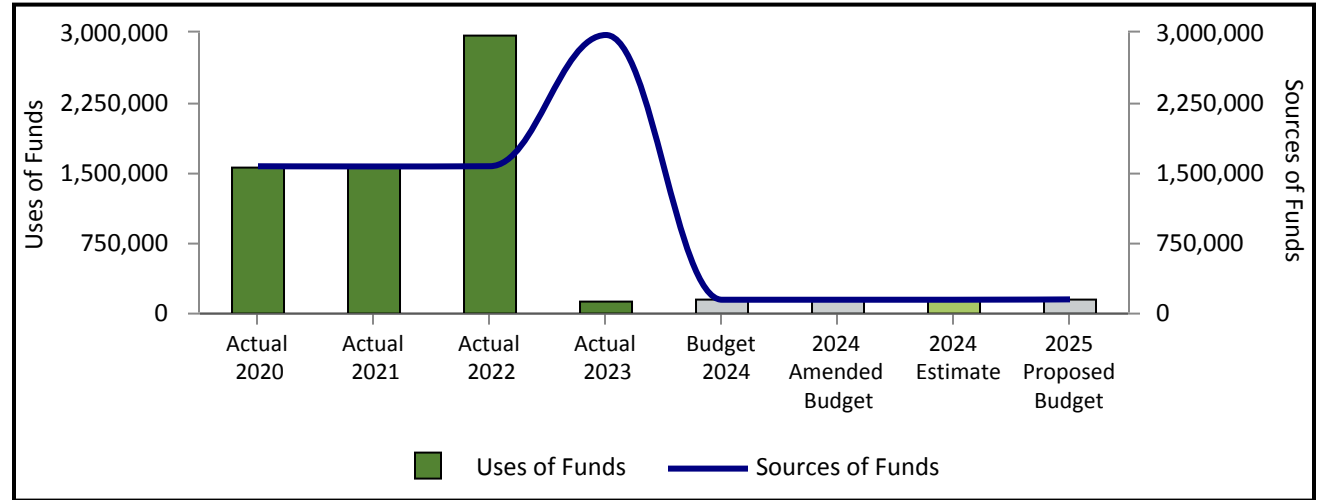
Fund General

Division Debt Service

Account 02.1401

Description

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



	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	1,565,972	1,568,451	2,974,178	133,005	141,612	141,612	141,612	145,509
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,565,972	1,568,451	2,974,178	133,005	141,612	141,612	141,612	145,509
Percent Change		0.16%	89.63%	-95.53%	6.47%	—%	—%	2.75%

Department General Government

Fund General

Division Debt Service

Account 02.1401

Schedules of Debt Service Requirements

Line #	Year	Total Debt Service	Selbe		Qualified Energy Conservation Bonds - 2010			
			Ground Lease	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 (QECB) 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 "QECBs". 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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Other Financing Uses-Transfers In								
Donors Fund	—	—	—	—	—	—	—	—
Conservation Trust Fund (CTF)***	—	—	—	—	—	—	—	—
Special Assessment & Surplus Fund	—	—	—	—	—	—	—	—
Public Improvement Fund	127,014	130,521	134,122	137,817	141,612	141,612	141,612	145,509
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	127,014	164,839	134,122	137,817	141,612	141,612	141,612	145,509
Percent Change		29.78 %	(18.63)%	2.75 %	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	—	984,765	395,642	60,000	—	—	—	2,435,000
Englewood McLellan Reservoir Fund	—	—	—	—	—	—	—	—
Neighborhood Stabilization Program Fund	—	—	—	—	320,157	—	—	—
Public Improvement Fund	—	9,845,000	—	3,174,819	4,222,000	4,542,157	4,542,157	—
Risk Management	—	—	—	—	—	—	—	—
Employee Benefits Fund	—	—	—	—	—	—	—	—
Total Other Use	—	10,829,765	395,642	3,234,819	4,542,157	4,542,157	4,542,157	2,435,000
Percent Change		—%	(96.35)%	717.61%	40.41%	—%	—%	(46.39)%
Net Other Financing Sources (Uses)	127,014	(10,664,926)	(261,520)	(3,097,002)	(4,400,545)	(4,400,545)	(4,400,545)	(2,289,491)
Percent Change		(8496.65)%	(97.55)%	1084.23%	42.09%	—%	—%	(47.97)%

Department General Government

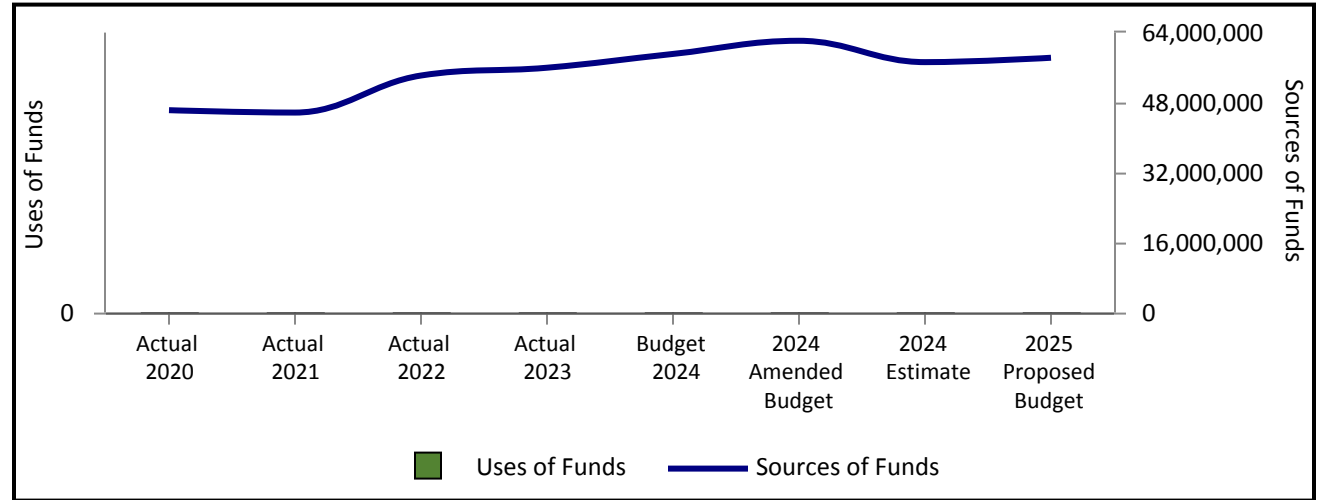
Fund General

Division General 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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	40,603,926	43,281,223	50,132,049	52,105,133	56,138,000	59,145,000	53,975,000	54,916,900
Licenses & Intergovernment	3,046,643	235,089	157,792	189,435	148,000	148,000	138,000	138,000
Charges for Fines & Investment	2,042,067	1,938,567	2,549,926	2,647,863	2,233,000	2,233,000	2,433,000	2,692,000
Other	454,347	(72,518)	(246,711)	923,831	404,000	404,000	604,000	404,000
Transfers In	120,901	338,625	1,596,200	105,551	200,000	200,000	100,000	100,000
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	46,267,883	45,720,986	54,189,257	55,971,813	59,123,000	62,130,000	57,250,000	58,250,900
Percent Change		(1.18)%	18.52 %	3.29 %	5.63 %	5.09 %	(7.85)%	1.75 %
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	—	—	—	—	—	—	—
Contractual	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %



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Special Revenue Funds

Special Revenue Funds account for funds that are legally restricted to specified expenditures.

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.

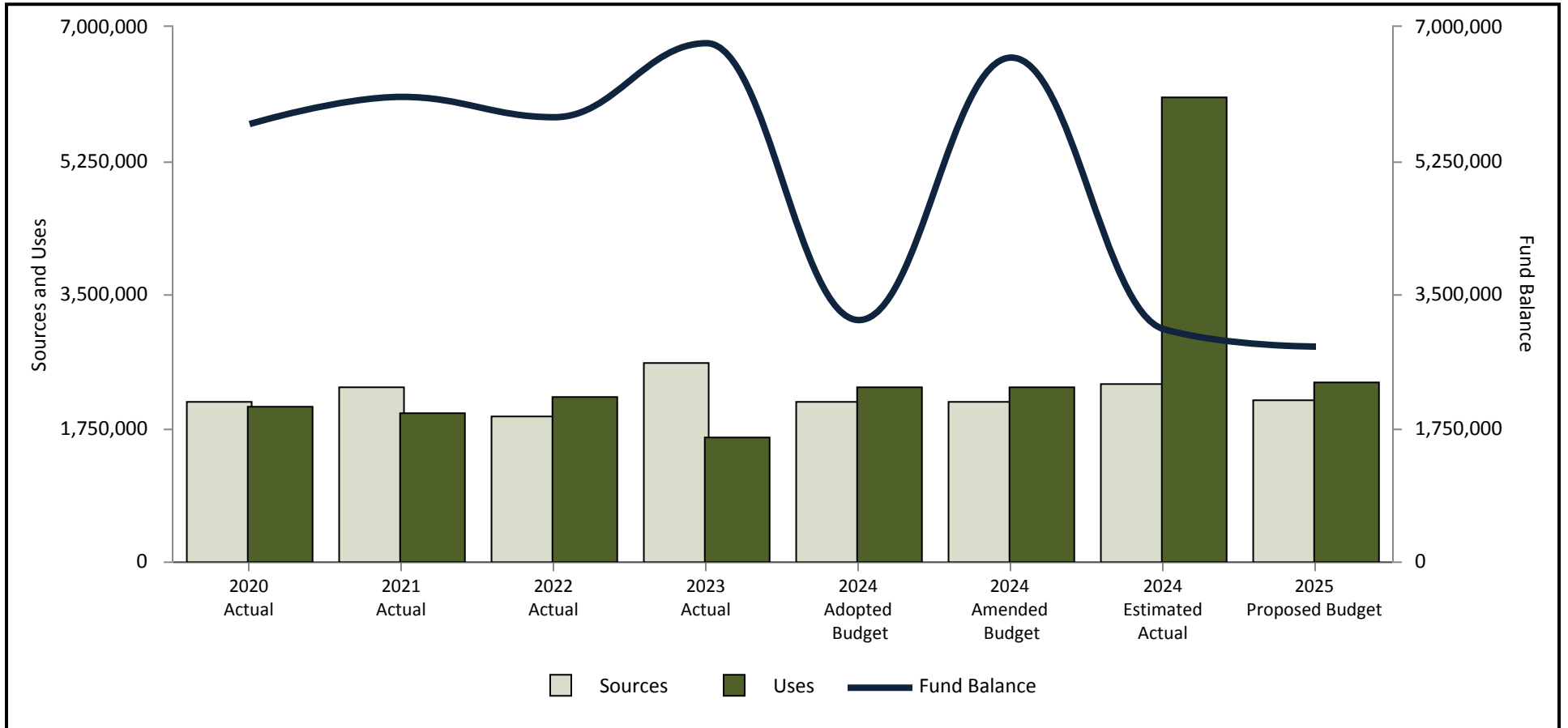
Parks and Recreation Trust Fund – Accounts for a trust established by the City, financed primarily by donations, to be used exclusively for specific park and recreation projects.

Malley Center Trust Fund – Accounts for a trust, established by Elsie Malley, to be used for the benefit of the Malley Senior Recreation Center.

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 0.25%. In 2003, the electorate favorably voted for the Open Space Tax and was effective January 1, 2004. On November 2, 2021, the electorate approved Ballot Issue 1A that made permanent the 0.25% (.0025) Arapahoe County Open Space Tax.

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

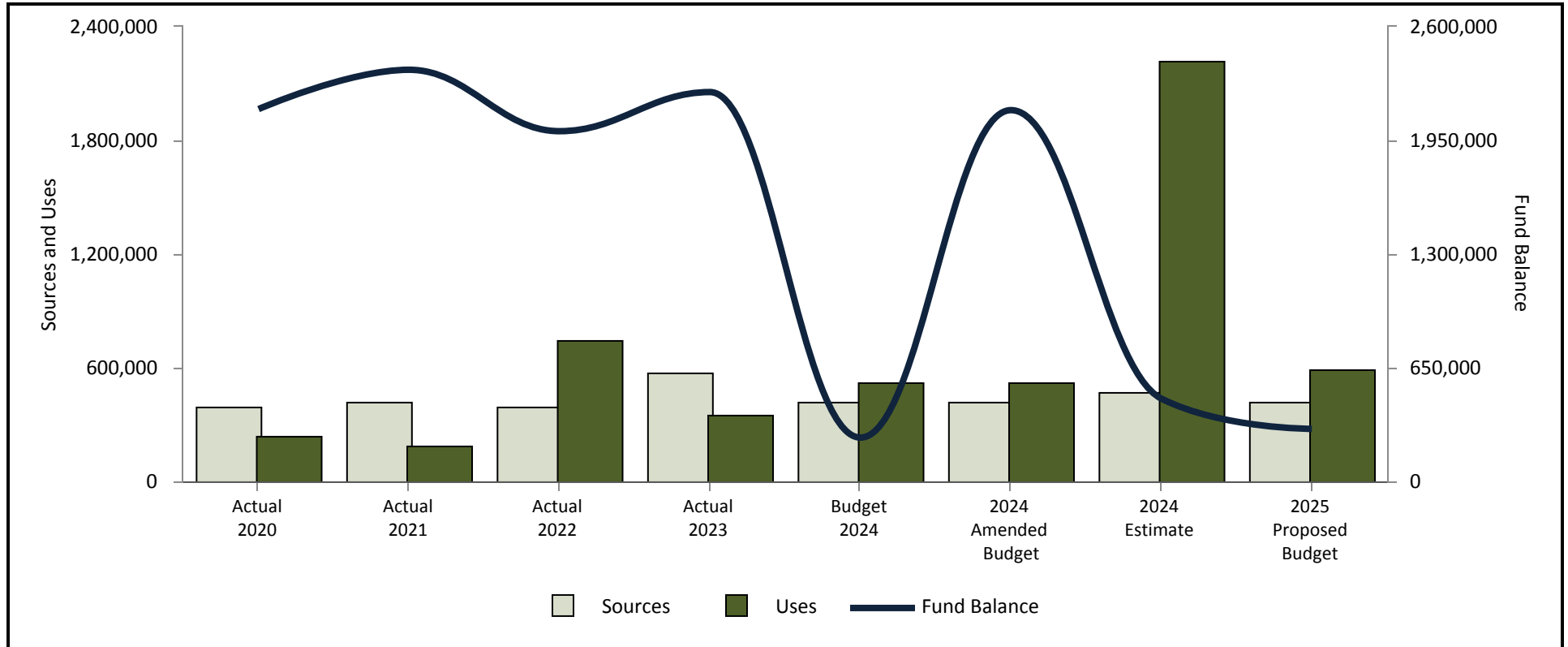
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actual	2025 Proposed Budget
Beginning Fund Balance	5,658,895	5,727,710	6,084,018	5,817,417	3,349,238	6,786,836	6,786,836	3,043,002
Sources of Funds								
Total Revenue	2,102,126	2,297,462	1,905,679	2,603,571	2,097,600	2,097,600	2,338,607	2,117,600
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	2,102,126	2,297,462	1,905,679	2,603,571	2,097,600	2,097,600	2,338,607	2,117,600
Uses of Funds								
Total Expenditures	2,033,311	1,941,154	2,172,279	1,634,153	2,286,023	2,286,023	6,082,441	2,346,868
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	2,033,311	1,941,154	2,172,279	1,634,153	2,286,023	2,286,023	6,082,441	2,346,868
Net Sources (Uses) of Funds	68,815	356,308	(266,601)	969,418	(188,423)	(188,423)	(3,743,834)	(229,268)
Ending Fund Balance	5,727,710	6,084,018	5,817,417	6,786,836	3,160,815	6,598,413	3,043,002	2,813,734
Fund Balance Percentage Change		6.22 %	(4.38)%	16.66 %	(53.43)%	108.76 %	(53.88)%	(7.53)%
Funds Designated For:								
Project Completion	3,519,691	3,672,405	3,606,700	3,652,698	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Fund Balance	2,208,019	2,411,613	2,210,717	3,134,138	3,160,815	6,598,413	3,043,002	2,813,734

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)

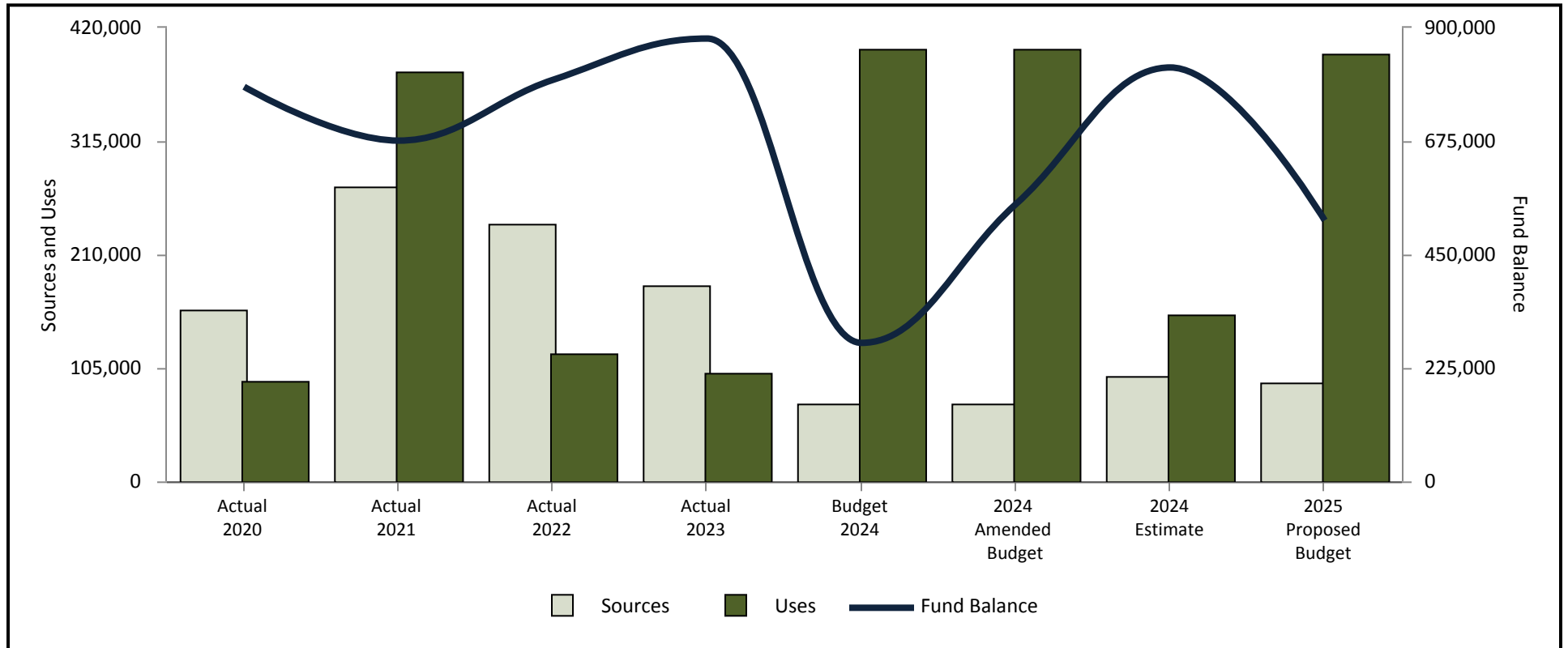
CONSERVATION TRUST FUND (CTF)
Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	1,974,997	2,128,963	2,353,925	2,002,613	353,616	2,226,348	2,226,348	473,128
Sources of Funds								
Revenue								
Intergovernmental	356,441	427,169	430,460	475,502	400,000	400,000	400,000	400,000
Net Investment Income	41,394	(11,193)	(39,787)	96,066	20,000	20,000	70,000	20,000
Total Revenue	397,835	415,976	390,673	571,568	420,000	420,000	470,000	420,000
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	397,835	415,976	390,673	571,568	420,000	420,000	470,000	420,000
Uses of Funds								
Expenditures								
Cultural and Recreation	243,869	191,014	741,985	347,833	523,328	523,328	2,223,220	593,047
Total Expenditures	243,869	191,014	741,985	347,833	523,328	523,328	2,223,220	593,047
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	243,869	191,014	741,985	347,833	523,328	523,328	2,223,220	593,047
Net Sources (Uses) of Fund	153,966	224,962	(351,312)	223,735	(103,328)	(103,328)	(1,753,220)	(173,047)
Ending Fund Balance	2,128,963	2,353,925	2,002,613	2,226,348	250,288	2,123,020	473,128	300,081
Fund Balance Percentage Change	— %	10.57 %	(14.92)%	11.17 %	(88.76)%	748.23 %	(77.71)%	(36.58)%
Funds Designated For:								
Project Completion	1,648,268	1,732,303	1,370,616	1,631,607	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Fund Balance	480,695	621,622	631,997	594,741	250,288	2,123,020	473,128	300,081

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	715,805	783,077	676,191	796,693	603,293	878,700	878,700	821,300
Sources of Funds								
Program Revenue								
General Government								
Finance	—	—	—	—	—	—	—	—
Safety Services								
Police	42,354	87,379	74,075	74,058	1,000	1,000	4,000	4,000
Cultural and Recreation								
Parks & Recreation	95,387	173,946	145,631	52,452	50,600	50,600	50,600	50,600
Library	6,333	14,347	29,773	16,746	15,500	15,500	11,000	15,500
Total Program Revenue	144,074	275,672	249,479	143,256	67,100	67,100	65,600	70,100
Net Investment Income	15,482	(3,107)	(10,573)	38,874	5,000	5,000	32,000	22,000
Total Revenue	159,556	272,565	238,906	182,130	72,100	72,100	97,600	92,100
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	159,556	272,565	238,906	182,130	72,100	72,100	97,600	92,100
Uses of Funds								
Program Expenditures								
General Government								
Finance	—	328,802	9,996	—	80,000	80,000	—	80,000
Safety Services								
Police	14,383	4,602	70,251	39,016	60,000	60,000	55,000	70,000
Cultural and Recreation								
Parks & Recreation	54,507	25,871	23,682	27,026	200,000	200,000	60,000	200,000
Library Services	23,394	20,176	14,475	34,081	60,500	60,500	40,000	45,500
Total Uses of Funds	92,284	379,451	118,404	100,123	400,500	400,500	155,000	395,500
Net Sources (Uses) of Funds	67,272	(106,886)	120,502	82,007	(328,400)	(328,400)	(57,400)	(303,400)
Ending Fund Balance	783,077	676,191	796,693	878,700	274,893	550,300	821,300	517,900
Fund Balance Percentage Change	— %	(13.65)%	17.82 %	10.29 %	(68.72)%	100.19 %	49.25 %	(36.94)%

Continue on next page

Department Multiple

Fund Donors

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

Continued from previous page

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Ending Fund Balance Allocation								
General Government								
Community Development	—	—	—	—	—	—	—	
City Council	—	—	—	—	—	—	—	
Finance	95,407	94,950	83,474	87,502	27,374	8,000	91,050	11,540
Subtotal	95,407	94,950	83,474	87,502	27,374	8,000	91,050	11,540
Safety Services								
Fire	—	—	—	—	—	—	—	—
Police	72,434	154,541	155,491	198,567	62,120	140,697	153,550	91,434
Subtotal	72,434	154,541	155,491	198,567	62,120	140,697	153,550	91,434
Cultural and Recreation								
Parks & Recreation	542,156	359,754	476,434	525,206	164,306	378,795	536,718	404,501
Library Services	73,080	66,946	81,294	67,425	21,093	22,809	39,983	10,426
Subtotal	615,236	426,700	557,728	592,631	185,399	401,603	576,701	414,927
Fund Balance Total	783,077	676,191	796,693	878,700	274,893	550,300	821,300	517,900

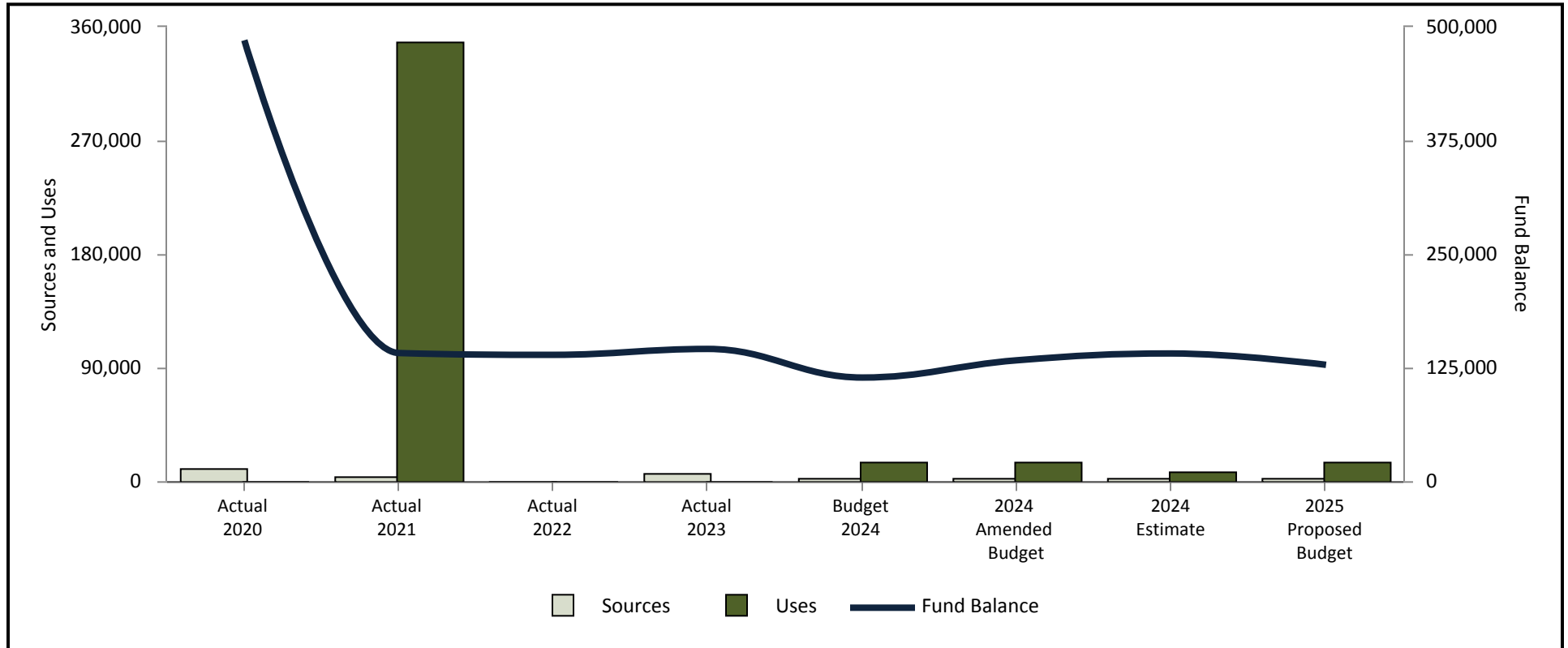
Department Parks, Recreation, Library and Golf

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

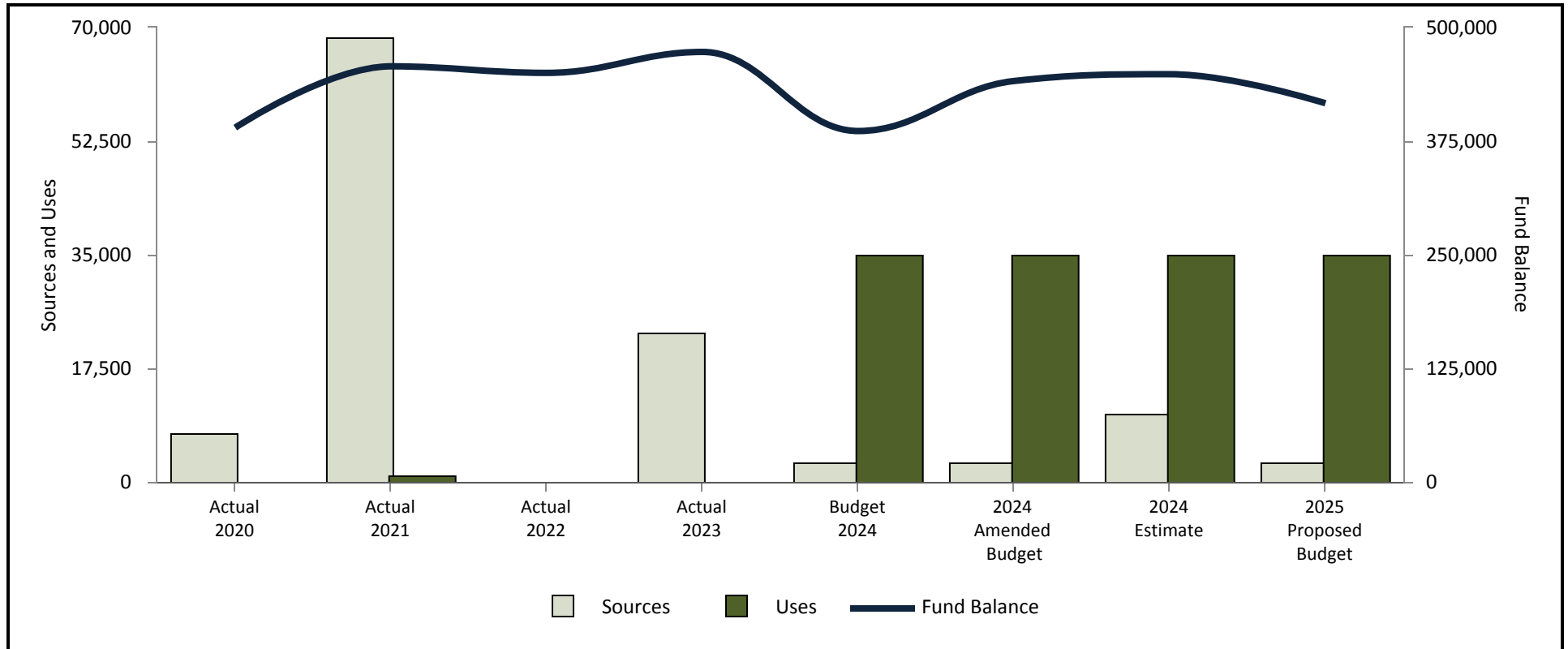
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	475,438	485,472	141,096	139,126	126,626	145,626	145,626	140,626
Sources of Funds								
Revenue								
Charges for services	—	—	—	—	—	—	—	—
Net investment income	10,034	(815)	(2,299)	6,500	2,500	2,500	2,500	2,500
Contributions	—	4,500	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Total Revenue	10,034	3,685	(2,299)	6,500	2,500	2,500	2,500	2,500
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	10,034	3,685	(2,299)	6,500	2,500	2,500	2,500	2,500
Uses of Funds								
Expenditures								
Culture & Recreation	—	348,060	(328)	—	15,000	15,000	7,500	15,000
Total Expenditures	—	348,060	(328)	—	15,000	15,000	7,500	15,000
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	—	348,060	(328)	—	15,000	15,000	7,500	15,000
Net Sources (Uses) of Funds	10,034	(344,375)	(1,971)	6,500	(12,500)	(12,500)	(5,000)	(12,500)
Ending Fund Balance	485,472	141,096	139,126	145,626	114,126	133,126	140,626	128,126
Fund Balance Percentage Change	0.00 %	-70.94 %	-1.40 %	4.67 %	-21.63 %	16.65 %	5.63 %	-8.89 %

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	382,269	389,890	457,356	450,160	418,160	473,200	473,200	448,700
Sources of Funds								
<i>Revenue</i>								
Net investment income	7,421	(2,245)	(7,396)	21,040	1,500	1,500	10,000	1,500
Contributions	200	70,747	200	2,000	1,500	1,500	500	1,500
Total Revenue	7,621	68,502	(7,196)	23,040	3,000	3,000	10,500	3,000
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	7,621	68,502	(7,196)	23,040	3,000	3,000	10,500	3,000
Uses of Funds								
<i>Expenditures</i>								
Culture and recreation	—	1,036	—	—	15,000	15,000	15,000	15,000
Capital outlay	—	—	—	—	20,000	20,000	20,000	20,000
Total Expenditures	—	1,036	—	—	35,000	35,000	35,000	35,000
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	—	1,036	—	—	35,000	35,000	35,000	35,000
Net Sources (Uses) of Funds	7,621	67,466	(7,196)	23,040	(32,000)	(32,000)	(24,500)	(32,000)
Ending Fund Balance	389,890	457,356	450,160	473,200	386,160	441,200	448,700	416,700
Fund Balance Percentage Change	0.00 %	17.30 %	-1.57 %	5.12 %	-18.39 %	14.25 %	1.70 %	-7.13 %

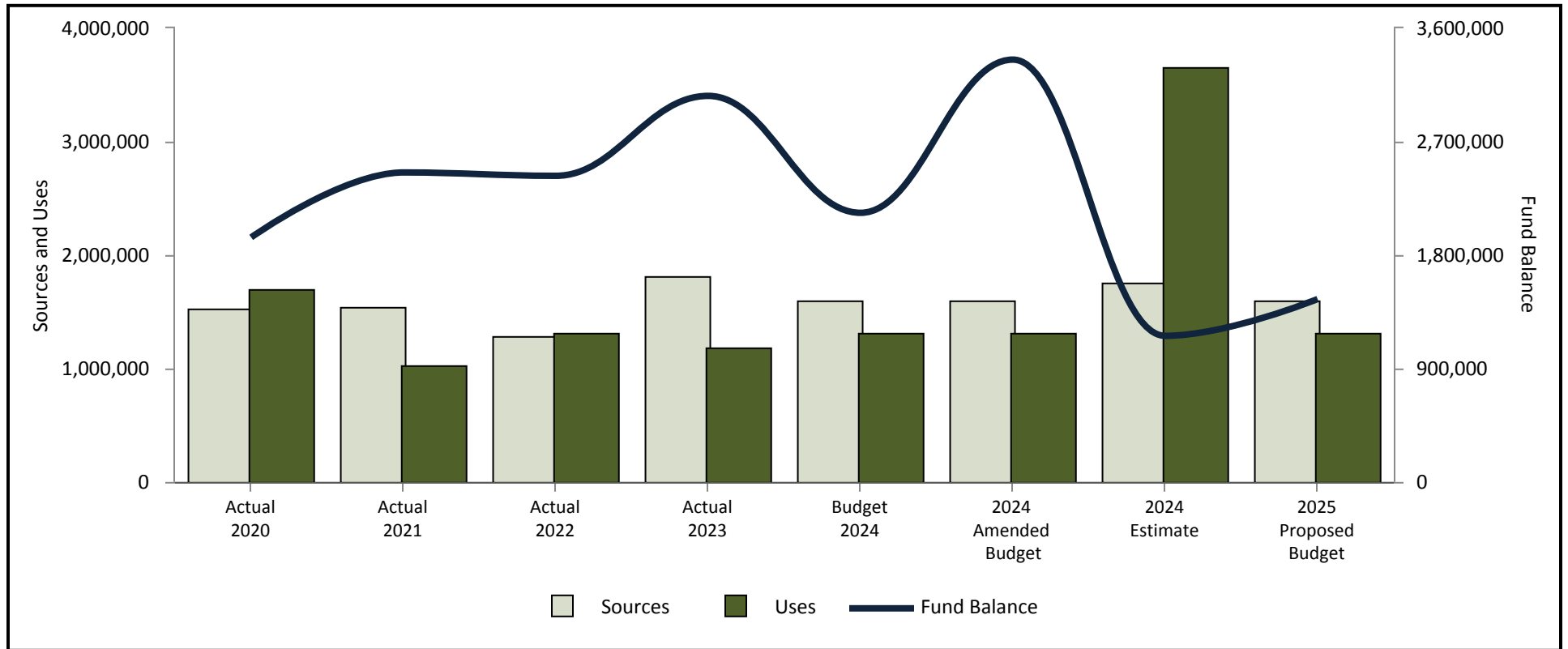
Department Parks, Recreation, Library and Golf

Fund Open Space

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

OPEN SPACE FUND

Statement of Fund Sources, Uses and Changes in Fund Balance



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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	2,110,386	1,940,308	2,455,450	2,428,826	1,847,543	3,062,962	3,062,962	1,159,248
Sources of Funds								
Revenue								
Intergovernmental								
County Shareback	977,153	1,047,974	1,152,845	1,263,177	1,200,000	1,200,000	1,308,007	1,200,000
County Grant	502,115	500,000	175,000	425,000	350,000	350,000	350,000	350,000
State Grant	—	—	—	—	—	—	—	—
Local Grant	—	—	—	—	—	—	—	—
Total Intergovernmental	1,479,268	1,547,974	1,327,845	1,688,177	1,550,000	1,550,000	1,658,007	1,550,000
Net Investment Income	47,811	(11,240)	(42,251)	132,156	50,000	50,000	100,000	50,000
Total Revenue	1,527,080	1,536,734	1,285,594	1,820,333	1,600,000	1,600,000	1,758,007	1,600,000
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	1,527,080	1,536,734	1,285,594	1,820,333	1,600,000	1,600,000	1,758,007	1,600,000
Uses of Funds								
Expenditures								
Cultural and Recreation	1,697,158	1,021,592	1,312,218	1,186,197	1,312,195	1,312,195	3,661,721	1,308,321
Total Expenditures	1,697,158	1,021,592	1,312,218	1,186,197	1,312,195	1,312,195	3,661,721	1,308,321
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	1,697,158	1,021,592	1,312,218	1,186,197	1,312,195	1,312,195	3,661,721	1,308,321
Net Sources (Uses) of Funds	(170,078)	515,142	(26,624)	634,136	287,805	287,805	(1,903,714)	291,679
Ending Fund Balance	1,940,308	2,455,450	2,428,826	3,062,962	2,135,348	3,350,767	1,159,248	1,450,927
Fund Balance Percentage Change	0.00%	26.55%	(1.08)%	26.11%	(30.28)%	56.92%	(65.40)%	25.16%
Funds Designated For:								
Project Completion	1,871,423	1,940,102	2,236,084	2,021,091	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	68,885	515,348	192,742	1,041,871	2,135,348	3,350,767	1,159,248	1,450,927

Debt Service Funds

The Debt Service Funds account for the accumulation of resources and the payment of general obligation bond principal and interest.

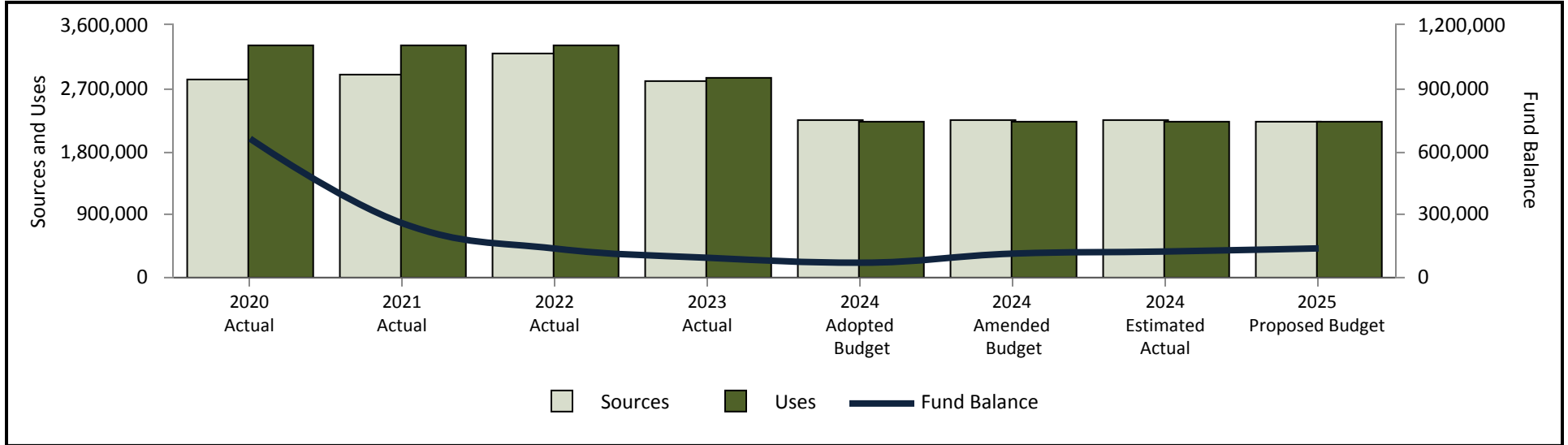
Recreation General Obligation Bonds Fund – Accounts for the accumulation of monies for the payment of General Obligation Bond principal and interest. Last debt service payment for these bonds was in 2023.

Police Headquarters Building General Obligation Bonds Fund – Accounts for the accumulation of monies for the payment of General Obligation Bond principal and interest.

Debt Service Funds

Recreation and Police Headquarters General Obligation Bond Funds

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



	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actual	2025 Proposed Budget
Beginning Fund Balance	1,144,868	658,744	254,650	134,369	47,268	90,649	90,649	120,599
Sources of Funds								
Total Revenue	2,836,639	2,909,506	3,195,788	2,794,627	2,253,250	2,253,250	2,236,130	2,238,250
Other Financing Sources	—	—	—	14,398	—	—	17,120	—
Total Sources of Funds	2,836,639	2,909,506	3,195,788	2,809,025	2,253,250	2,253,250	2,253,250	2,238,250
Uses of Funds								
Total Expenditures	3,322,763	3,313,600	3,316,069	2,838,347	2,233,300	2,233,300	2,223,300	2,223,300
Other Financing Uses	—	—	—	14,398	—	—	—	—
Total Uses of Funds	3,322,763	3,313,600	3,316,069	2,852,745	2,233,300	2,233,300	2,223,300	2,223,300
Net Sources (Uses) of Funds	(486,124)	(404,094)	(120,281)	(43,720)	19,950	19,950	29,950	14,950
Ending Fund Balance	658,744	254,650	134,369	90,649	67,218	110,599	120,599	135,549
Fund Balance Percentage Change		(61.34)%	(47.23)%	(32.54)%	(25.85)%	64.54 %	9.04 %	12.40 %
Total Debt Service Mill Levy	3.794	3.696	3.630	3.131	2.182	2.182	2.182	2.122

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.

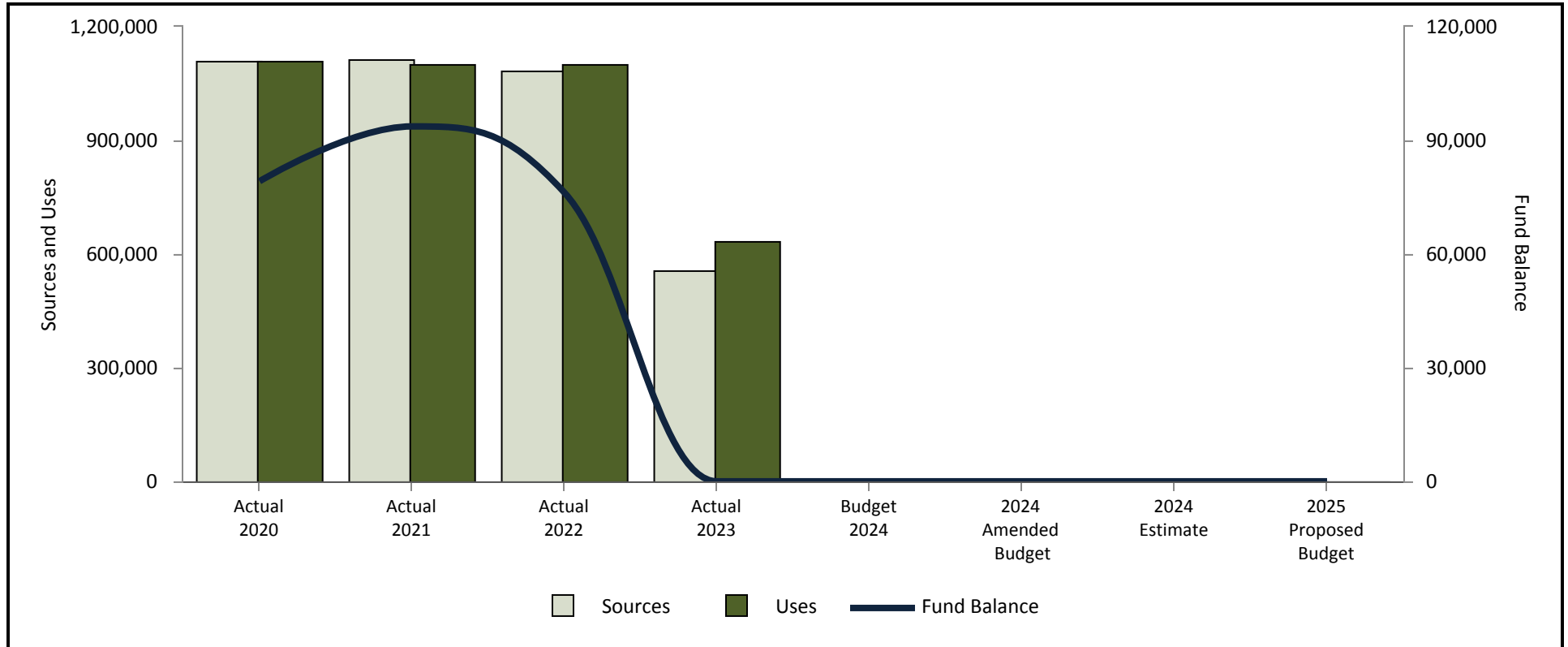
In 2016, the City of Englewood voters approved the issuance of \$27 million in general obligation bonds for the design and construction of the Police Headquarters Building. On June 20, 2017 the City issued \$27 million (par value) of General Obligation Bonds that sold for a premium of \$5,826,363.50. 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

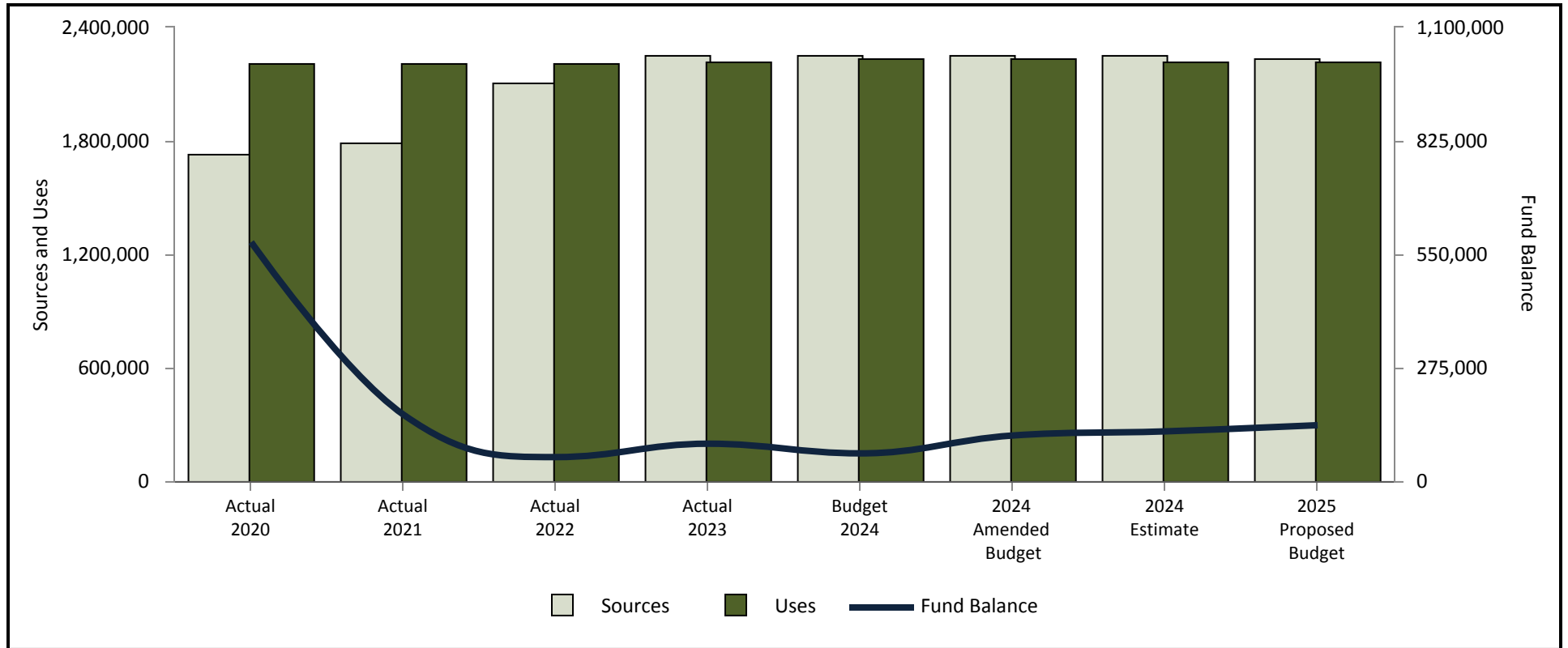
Account 20.XXXX - Source (Revenues) and Uses (Expenditures)

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

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	80,126	79,212	93,693	76,171	—	—	—	—
Sources of Funds								
Revenues								
Property Tax	1,096,316	1,118,633	1,092,543	546,512	—	—	—	—
Net Investment Income	12,199	(3,061)	(9,028)	11,085	—	—	—	—
Other	—	—	—	—	—	—	—	—
Total Revenues	1,108,515	1,115,572	1,083,515	557,596	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	1,108,515	1,115,572	1,083,515	557,596	—	—	—	—
Uses of Funds								
Expenditures								
Debt Service								
Principal	965,000	985,000	1,025,000	590,000	—	—	—	—
Interest	132,950	104,000	64,600	23,600	—	—	—	—
Other	11,480	12,091	11,436	5,770	—	—	0	—
Total Expenditures	1,109,430	1,101,091	1,101,036	619,370	—	—	0	—
Other Financing Uses	—	—	—	14,398	—	—	—	—
Total Uses of Funds	1,109,430	1,101,091	1,101,036	633,768	—	—	—	—
Net Sources(Uses) of Funds	(914)	14,481	(17,521)	(76,171)	—	—	—	—
Ending Fund Balance	79,212	93,693	76,171	0	—	—	—	—
Fund Balance Percentage Change	0.00%	18.28%	-18.70%	-100.00%	-100.00%	0.00%	0.00%	0.00%
Debt Service Mill Levy	1.401	1.417	1.232	0.626	0.000	0.000	0.000	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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	1,064,742	579,532	160,957	58,197	47,268	90,649	90,649	120,599
Sources of Funds								
Revenues								
Property Tax	1,689,502	1,798,815	2,126,557	2,203,590	2,250,000	2,250,000	2,250,000	2,235,000
Net Investment Income	38,622	(4,881)	(14,284)	33,441	3,250	3,250	3,250	3,250
Other	—	—	—	—	—	—	(17,120)	—
Total Revenues	1,728,124	1,793,934	2,112,273	2,237,031	2,253,250	2,253,250	2,236,130	2,238,250
Other Financing Sources	—	—	—	14,398	—	—	17,120	—
Total Sources of Funds	1,728,124	1,793,934	2,112,273	2,251,429	2,253,250	2,253,250	2,253,250	2,238,250
Uses of Funds								
Expenditures								
Debt Service								
Principal	955,000	1,000,000	1,050,000	1,105,000	1,155,000	1,155,000	1,155,000	1,215,000
Interest	1,240,713	1,192,963	1,142,963	1,090,463	1,050,000	1,050,000	1,040,000	980,000
County Collection Fees	17,621	19,546	22,071	23,515	28,300	28,300	28,300	28,300
Total Expenditures	2,213,334	2,212,509	2,215,033	2,218,977	2,233,300	2,233,300	2,223,300	2,223,300
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	2,213,334	2,212,509	2,215,033	2,218,977	2,233,300	2,233,300	2,223,300	2,223,300
Net Sources(Uses) of Funds	(485,210)	(418,575)	(102,760)	32,451	19,950	19,950	29,950	14,950
Ending Fund Balance	579,532	160,957	58,197	90,649	67,218	110,599	120,599	135,549
Fund Balance Percentage Change	— %	(72.23)%	(63.84)%	55.76 %	(25.85)%	64.54 %	9.04 %	12.40 %
Debt Service Mill Levy	2.393	2.279	2.398	2.505	2.182	2.182	2.182	2.122



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Capital Projects Funds

Capital Projects Funds account for financial resources used to acquire and/or construct major capital projects (other than those financed by proprietary funds).

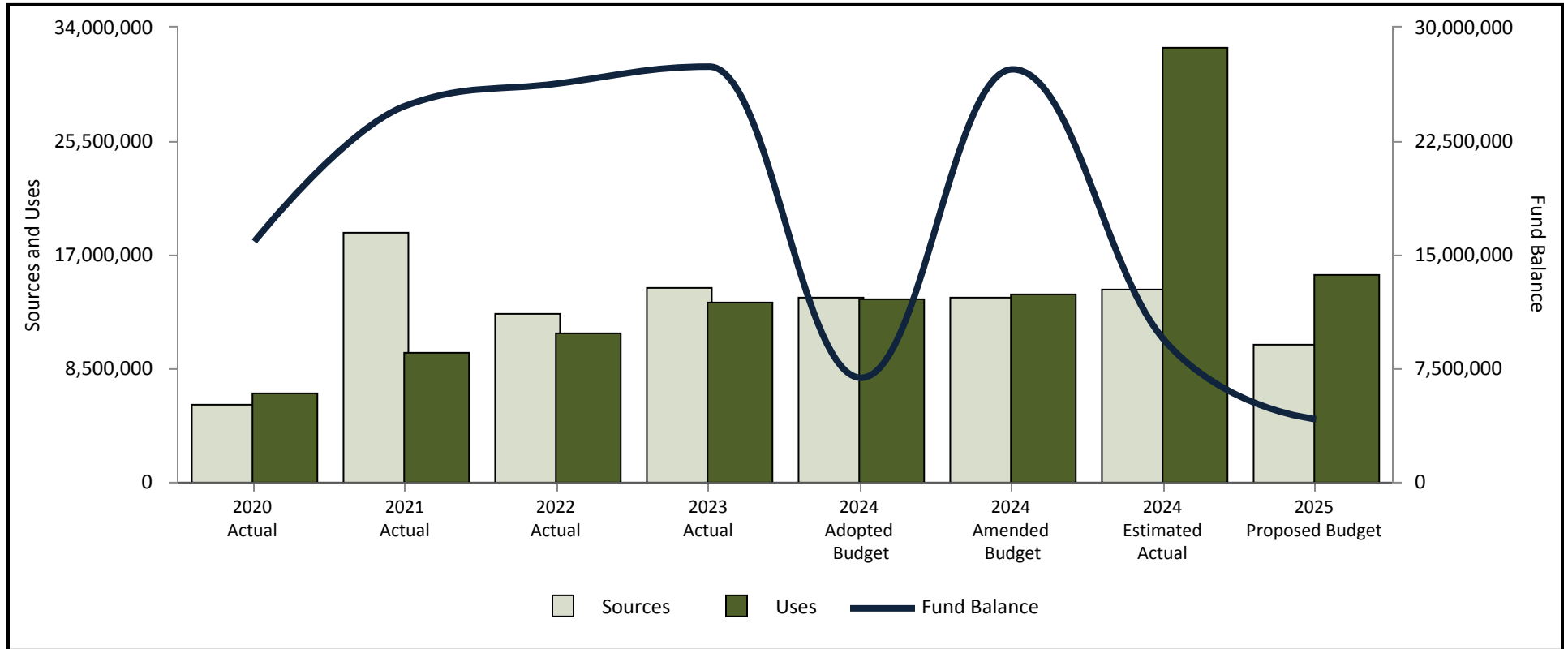
Public Improvement Fund – Accounts for the acquisition and/or construction of major capital improvements and facilities. Financing is provided primarily from building and vehicle use taxes and a share in the Arapahoe County Road and Bridge Mill Levy.

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 Headquarters Bond Construction Fund – Accounts for the acquisition and/or construction of the Police Headquarters Building and other safety services needs as authorized by the voters on November 8, 2016 and funded by General Obligation Bonds issued in June, 2017.

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



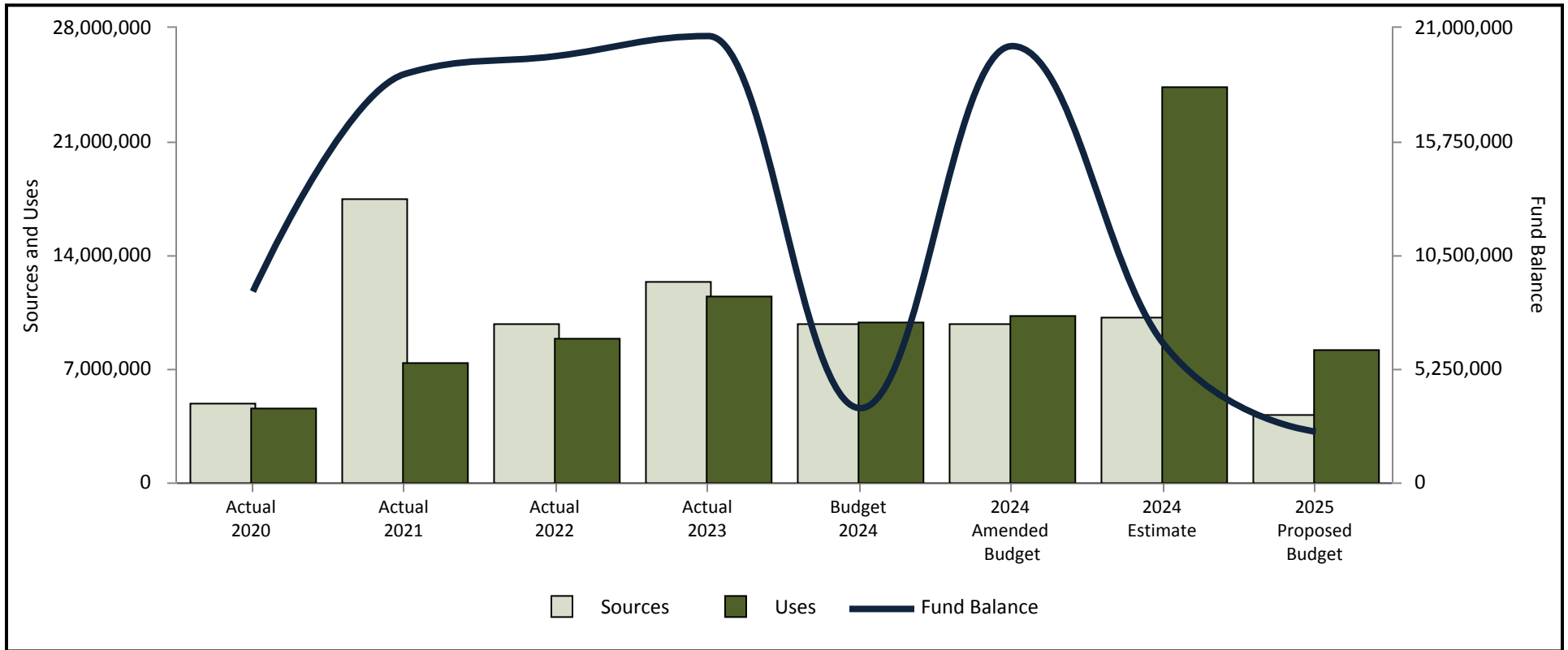
Capital Projects Funds

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actual	2025 Proposed Budget
Beginning Fund Balance	16,686,063	15,865,675	24,839,394	26,298,226	6,707,159	27,412,787	27,412,787	9,341,909
Sources of Funds								
Total Revenue	5,130,508	6,918,562	10,800,550	9,816,332	5,315,000	5,315,000	5,875,000	4,360,000
Other Financing Sources	741,575	11,742,962	1,795,642	4,734,819	8,562,157	8,562,157	8,562,157	6,000,000
Total Sources of Funds	5,872,083	18,661,524	12,596,192	14,551,151	13,877,157	13,877,157	14,437,157	10,360,000
Uses of Funds								
Total Expenditures	5,865,457	9,347,284	9,603,238	11,798,773	9,554,022	9,894,179	28,346,423	11,923,959
Other Financing Uses	827,014	340,521	1,534,122	1,637,817	4,161,612	4,161,612	4,161,612	3,645,509
Total Uses of Funds	6,692,471	9,687,805	11,137,360	13,436,590	13,715,634	14,055,791	32,508,035	15,569,468
Net Sources (Uses) of Fund	(820,388)	8,973,718	1,458,832	1,114,561	161,523	(178,634)	(18,070,878)	(5,209,468)
Ending Fund Balance	15,865,675	24,839,394	26,298,226	27,412,787	6,868,682	27,234,153	9,341,909	4,132,441
Fund Balance Percentage Change		56.56%	5.87%	4.24%	(74.94)%	296.50%	(65.70)%	(55.76)%
Funds Designated For:								
Project Completion	11,903,895	22,926,548	19,604,585	23,143,390	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	3,961,780	1,912,845	6,693,641	4,269,397	6,868,682	27,234,153	9,341,909	4,132,441

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)

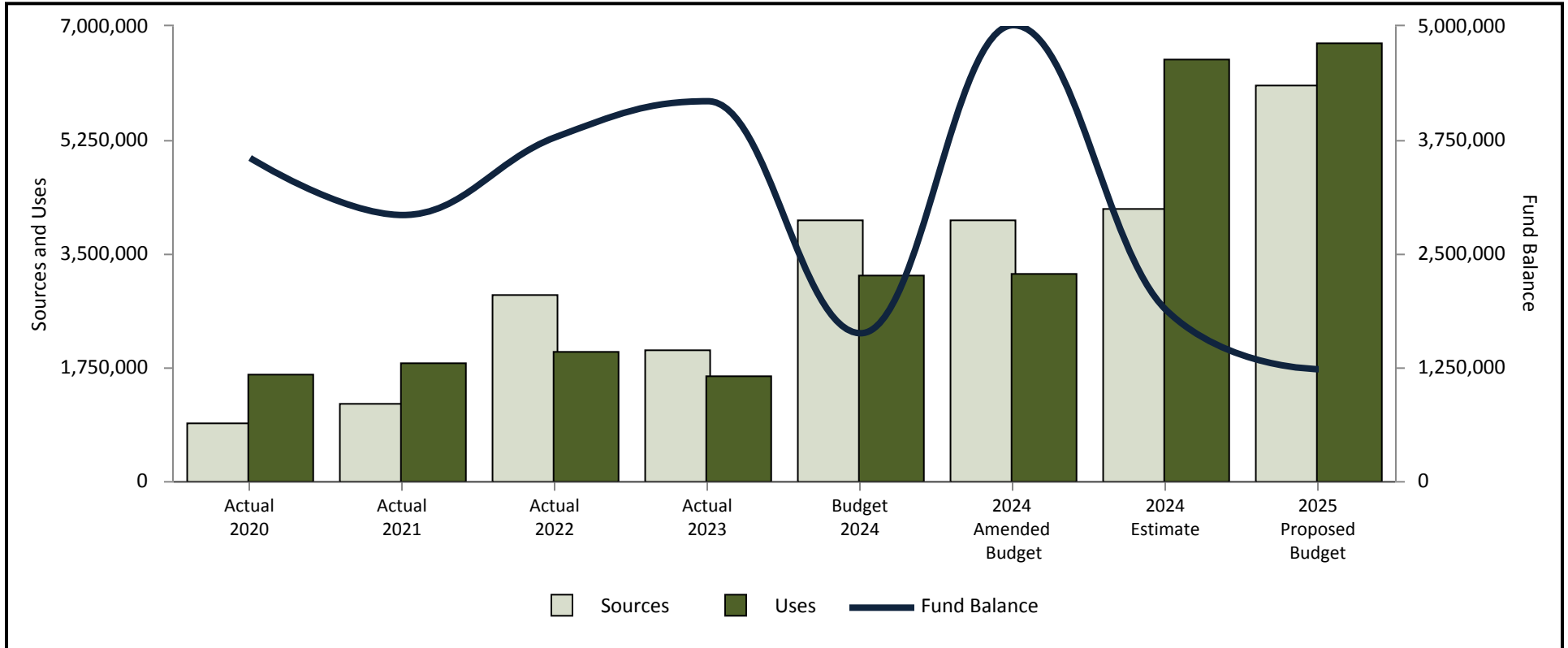
PUBLIC IMPROVEMENT FUND
Statement of Fund Sources, Uses and Changes in Fund Balance

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	8,536,710	8,817,271	18,870,872	19,701,318	3,571,762	20,623,599	20,623,599	6,376,080
Sources of Funds								
Revenue								
Vehicle Use Tax	2,142,373	2,515,708	2,523,622	3,073,087	3,000,000	3,000,000	3,000,000	3,000,000
Building Use Tax	1,966,136	2,621,288	3,767,007	2,836,512	2,000,000	2,000,000	2,000,000	800,000
Road and Bridge	189,616	189,768	200,429	197,630	210,000	210,000	210,000	210,000
Intergovernmental	349,727	1,720,913	3,501,061	2,099,557	—	—	—	—
Other	182,938	(98,213)	(212,390)	998,273	50,000	50,000	400,000	200,000
Total Revenue	4,830,789	6,949,464	9,779,729	9,205,059	5,260,000	5,260,000	5,610,000	4,210,000
Other Financing Sources	41,575	10,520,947	0	3,174,819	4,542,157	4,542,157	4,542,157	—
Total Sources of Funds	4,872,364	17,470,411	9,779,729	12,379,878	9,802,157	9,802,157	10,152,157	4,210,000
Uses of Funds								
Expenditures								
Capital Outlay	3,764,789	7,076,289	7,415,161	9,819,780	5,784,077	6,104,234	20,238,064	4,597,029
Other Financing Uses	827,014	340,521	1,534,122	1,637,817	4,161,612	4,161,612	4,161,612	3,645,509
Total Uses of Funds	4,591,803	7,416,810	8,949,283	11,457,597	9,945,689	10,265,846	24,399,676	8,242,538
Net Sources (Uses) of Funds	280,561	10,053,601	830,446	922,281	(143,532)	(463,689)	(14,247,519)	(4,032,538)
Ending Fund Balance	8,817,271	18,870,872	19,701,318	20,623,599	3,428,230	20,159,910	6,376,080	2,343,542
Fund Balance Percentage Change	0.00 %	114.02 %	4.40 %	4.68 %	-83.38%	488.06 %	(68.37)%	(63.24)%
Funds Designated For:								
Project Completion	7,114,341	17,929,348	14,604,232	18,225,482	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	\$ 1,702,930	\$ 941,524	\$ 5,097,086	\$ 2,398,117	\$ 3,428,230	\$ 20,159,910	\$ 6,376,080	\$ 2,343,542

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

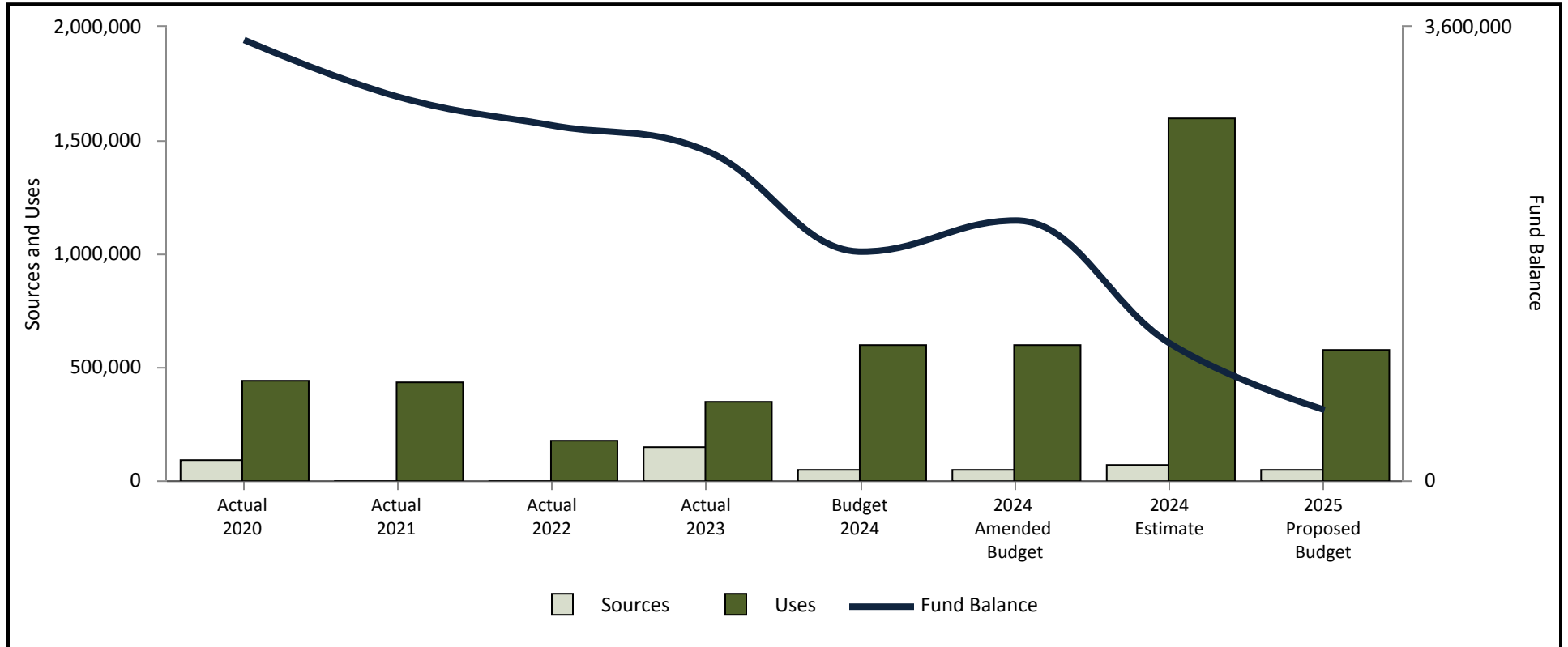
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	4,297,677	3,552,036	2,924,381	3,780,036	769,125	4,175,835	4,175,835	1,880,978
Sources of Funds								
Revenue								
Other	209,274	(15,279)	1,070,259	461,791	5,000	5,000	190,000	100,000
Total Revenue	209,274	(15,279)	1,070,259	461,791	5,000	5,000	190,000	100,000
Other Financing Sources	700,000	1,222,015	1,795,642	1,560,000	4,020,000	4,020,000	4,020,000	6,000,000
Total Sources of Funds	909,274	1,206,736	2,865,901	2,021,791	4,025,000	4,025,000	4,210,000	6,100,000
Uses of Funds								
Expenditures								
Capital Outlay	1,654,916	1,834,391	2,010,246	1,625,992	3,169,345	3,189,345	6,504,857	6,751,330
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	1,654,916	1,834,391	2,010,246	1,625,992	3,169,345	3,189,345	6,504,857	6,751,330
Net Sources (Uses) of Funds	(745,641)	(627,655)	855,655	395,799	855,655	835,655	(2,294,857)	(651,330)
Ending Fund Balance	3,552,036	2,924,381	3,780,036	4,175,835	1,624,780	5,011,490	1,880,978	1,229,648
Fund Balance Percentage Change	0.00%	-17.67%	29.26%	10.47%	-61.09%	208.44%	-62.47%	-34.63%
Funds Designated For:								
Project Completion	2,344,061	2,881,631	3,436,265	3,361,335	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	1,207,975	42,750	343,771	814,500	1,624,780	5,011,490	1,880,978	1,229,648

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Fund Balance	3,851,676	3,496,368	3,044,141	2,816,872	2,366,272	2,613,353	2,613,353	1,084,851
Sources of Funds								
<i>Revenue</i>								
Interest Income	90,445	(15,623)	(49,438)	123,951	50,000	50,000	75,000	50,000
Total Revenue	90,445	(15,623)	(49,438)	149,481	50,000	50,000	75,000	50,000
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	90,445	(15,623)	(49,438)	149,481	50,000	50,000	75,000	50,000
Uses of Funds								
<i>Expenditures - Public Safety</i>								
Bond Issuance Costs	—	—	—	—	—	—	—	—
Capital Outlay								
Police HQ Building	301,905	118,557	48,881	165,326	—	—	—	—
Equipment and Other Improvement	143,848	318,048	128,950	187,674	600,600	600,600	1,603,502	575,600
Other Financing Uses	—	—	—	—	—	—	—	0
Total Uses of Funds	445,753	436,605	177,831	353,000	600,600	600,600	1,603,502	575,600
Net Sources (Uses) of Funds	(355,308)	(452,228)	(227,269)	(203,519)	(550,600)	(550,600)	(1,528,502)	(525,600)
Ending Fund Balance	3,496,368	3,044,141	2,816,872	2,613,353	1,815,672	2,062,753	1,084,851	559,251
Fund Balance Percentage Change	—	(12.9)%	(7.5)%	(7.2)%	-30.5%	13.6%	-47.4%	(48.4)%
Funds Designated For:								
Project Completion	2,445,493	2,115,569	1,564,088	1,556,573	—	—	—	—
Council approval	—	—	—	—	—	—	—	—
Unappropriated Funds	1,050,875	928,572	1,252,784	1,056,780	1,815,672	2,062,753	1,084,851	559,251

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



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Enterprise Funds

Enterprise Funds account for operations that: (a) are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the City Council has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management controls, accountability or other purposes.

Water Fund – Accounts for revenues and expenses associated with providing water services to City of Englewood residents.

Sewer Fund – Accounts for revenues and expenses associated with providing wastewater services to the City of Englewood residents and to outside city customers for sewer treatment services.

Storm Drainage Fund – Accounts for revenues and expenses associated with maintaining the City’s storm drainage system.

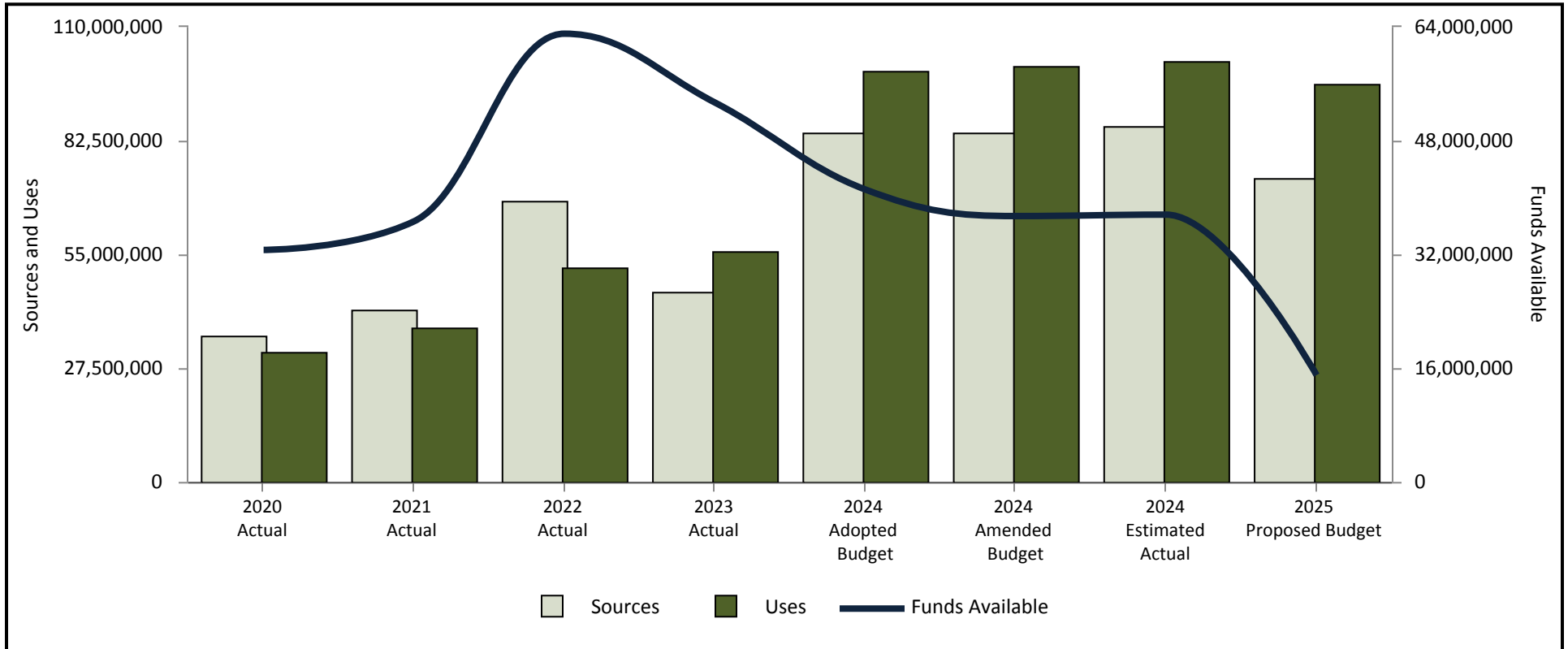
Golf Course Fund – Accounts for revenues and expenses associated with the operations of the Broken Tee Englewood Golf Course.

Concrete Utility Fund – Accounts for revenues and expenses associated with maintaining the City’s sidewalks, curbs and gutters.

Housing Rehabilitation Fund – Accounts for revenues and expenses associated with the City’s housing rehabilitation program.

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

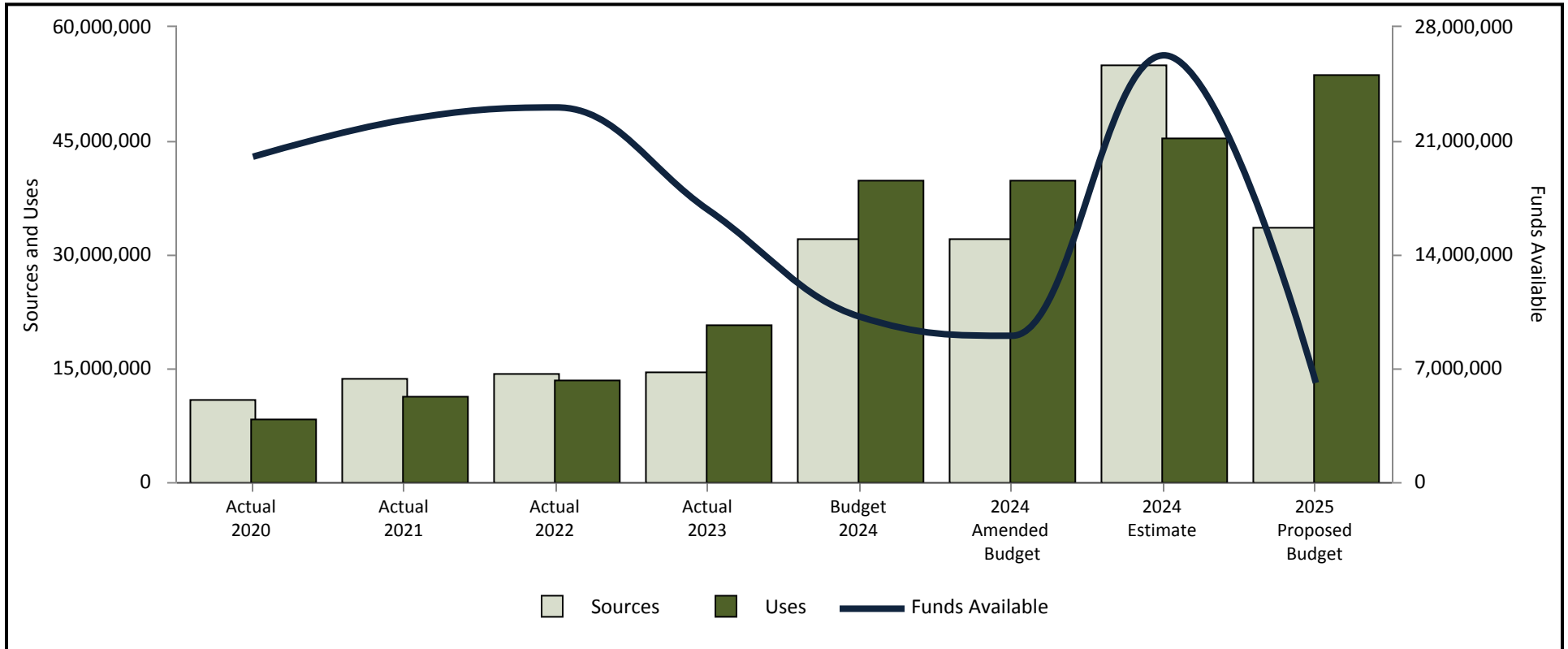
Combined Statement of Fund Sources, Uses and Changes in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actual	2025 Proposed Budget
Beginning Funds Available	28,776,421	32,639,701	46,645,245	63,029,145	56,131,915	53,377,652	53,377,652	37,603,557
Sources of Funds								
Total Revenue	35,251,092	31,442,099	42,112,851	46,051,767	66,453,115	66,453,115	45,952,468	55,548,459
Other Financing Sources	—	10,035,718	26,031,000	—	18,000,000	18,000,000	40,000,000	18,000,000
Total Sources of Funds	35,251,092	41,477,817	68,143,851	46,051,767	84,453,115	84,453,115	85,952,468	73,548,459
Uses of Funds								
Total Expenditures	31,387,812	37,437,741	51,728,951	55,703,260	99,442,250	100,342,250	101,640,063	96,131,073
Other Financing Uses	—	20,250	—	—	—	86,500	86,500	—
Total Uses of Funds	31,387,812	37,457,991	51,728,951	55,703,260	99,442,250	100,428,750	101,726,563	96,131,073
Net Sources (Uses) of Funds	3,863,280	4,019,826	16,414,900	(9,651,493)	(14,989,135)	(15,975,635)	(15,774,095)	(22,582,614)
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	32,639,701	36,659,527	63,060,145	53,377,652	41,142,780	37,402,017	37,603,557	15,020,942
Funds Available Percentage Change		12.32 %	72.02 %	-15.35 %	-22.92 %	-9.09 %	0.54 %	(60.05) %

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	\$ 17,461,251	\$ 20,020,617	\$ 22,297,097	\$ 23,057,726	\$ 17,898,827	\$ 16,736,609	\$ 16,736,609	\$ 26,264,877
Sources of Funds								
Operating Revenues								
Charges for services	6,774,120	8,217,197	9,732,165	9,432,436	9,750,000	9,750,000	8,844,641	10,260,348
Raw water sales	2,765,732	2,636,845	2,759,329	3,415,725	2,900,000	2,900,000	4,682,551	3,770,000
City ditch revenue	—	—	—	—	—	—	—	—
Water meter sales	76,991	73,470	52,593	51,097	20,000	20,000	23,695	20,000
Total Operating Revenues	9,616,844	10,927,511	12,544,087	12,899,259	12,670,000	12,670,000	13,550,887	14,050,348
Non-operating revenue	909,199	1,341,315	430,418	1,118,752	410,000	410,000	356,162	410,000
System development fees	475,725	1,323,557	1,374,854	531,010	1,050,000	1,050,000	1,154,418	1,089,550
Other Financing Sources	—	50,000	—	—	18,000,000	18,000,000	40,000,000	18,000,000
Total Sources of Funds	11,001,769	13,642,383	14,349,359	14,549,020	32,130,000	32,130,000	55,061,467	33,549,898
Uses of Funds								
Operating Expenses								
Operating Costs	6,838,698	8,654,054	11,470,044	14,576,617	7,408,242	7,408,242	14,005,376	14,716,357
Total Operating Expenses	6,838,698	8,654,054	11,470,044	14,576,617	7,408,242	7,408,242	14,005,376	14,716,357
Capital outlay	666,119	1,761,235	1,149,259	5,347,944	31,510,252	31,510,252	30,582,823	36,269,454
Debt Service - Principal	655,000	680,000	705,000	730,000	730,000	730,000	730,000	1,352,607
Debt Service - Interest	282,586	258,464	233,427	215,576	215,000	215,000	215,000	1,375,810
Debt Service - Issue Costs	—	—	—	—	—	—	—	—
Total Uses of Funds	8,442,402	11,353,753	13,557,730	20,870,137	39,863,494	39,863,494	45,533,199	53,714,228
Other Uses of Funds	—	12,150	31,000	0	—	—	—	—
Net Sources(Uses) of Funds	2,559,366	2,276,480	760,629	(6,321,117)	(7,733,494)	(7,733,494)	9,528,268	(20,164,330)
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	\$ 20,020,617	\$ 22,297,097	\$ 23,057,726	\$ 16,736,609	\$ 10,165,333	\$ 9,003,115	\$ 26,264,877	\$ 6,100,547
Funds Available Percentage Change	0.00 %	11.37 %	3.41 %	-27.41 %	-39.26 %	-11.43 %	191.73 %	-76.77 %



UTILITIES

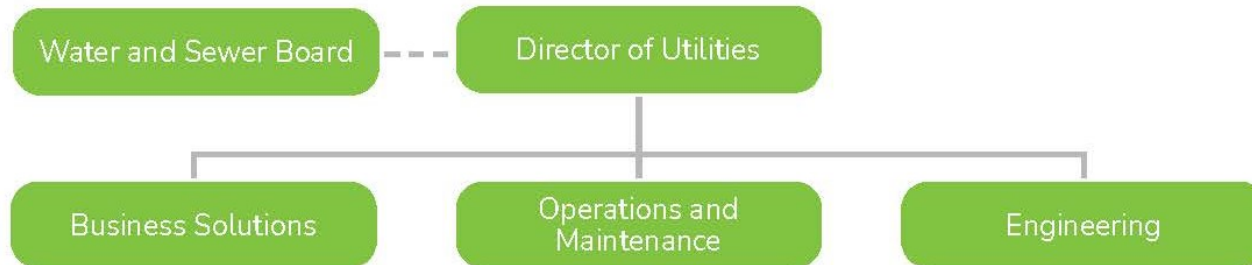
MISSION

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.

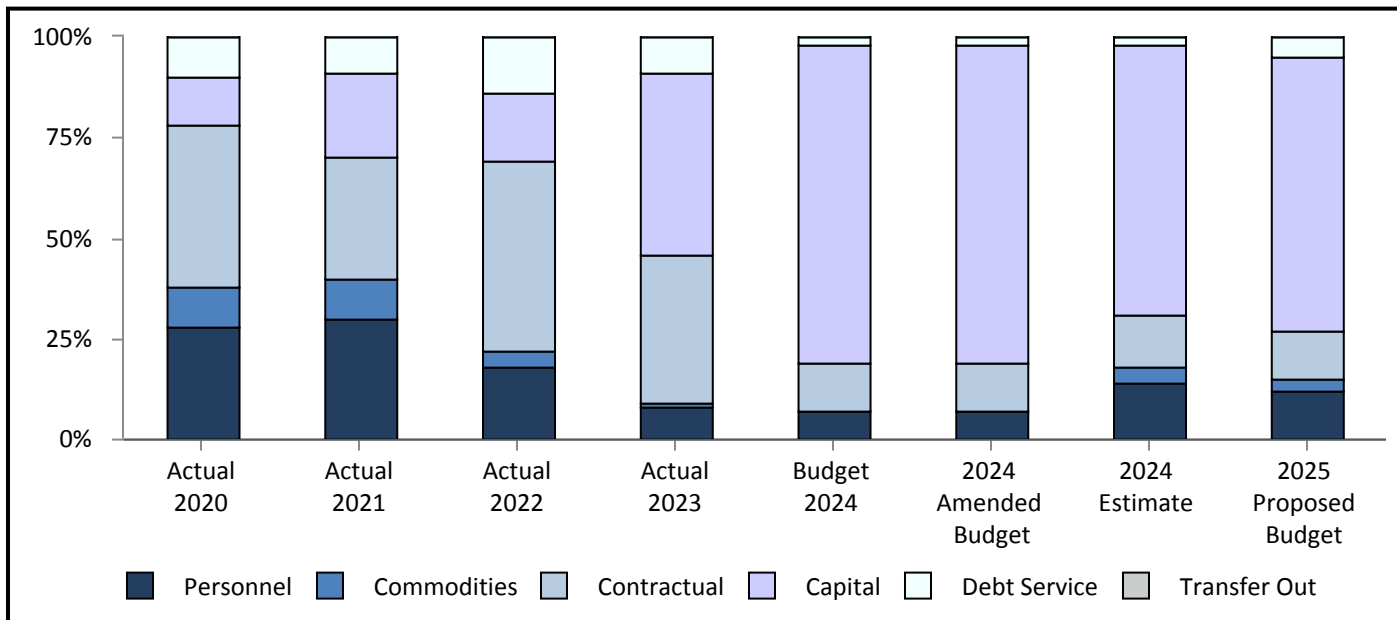
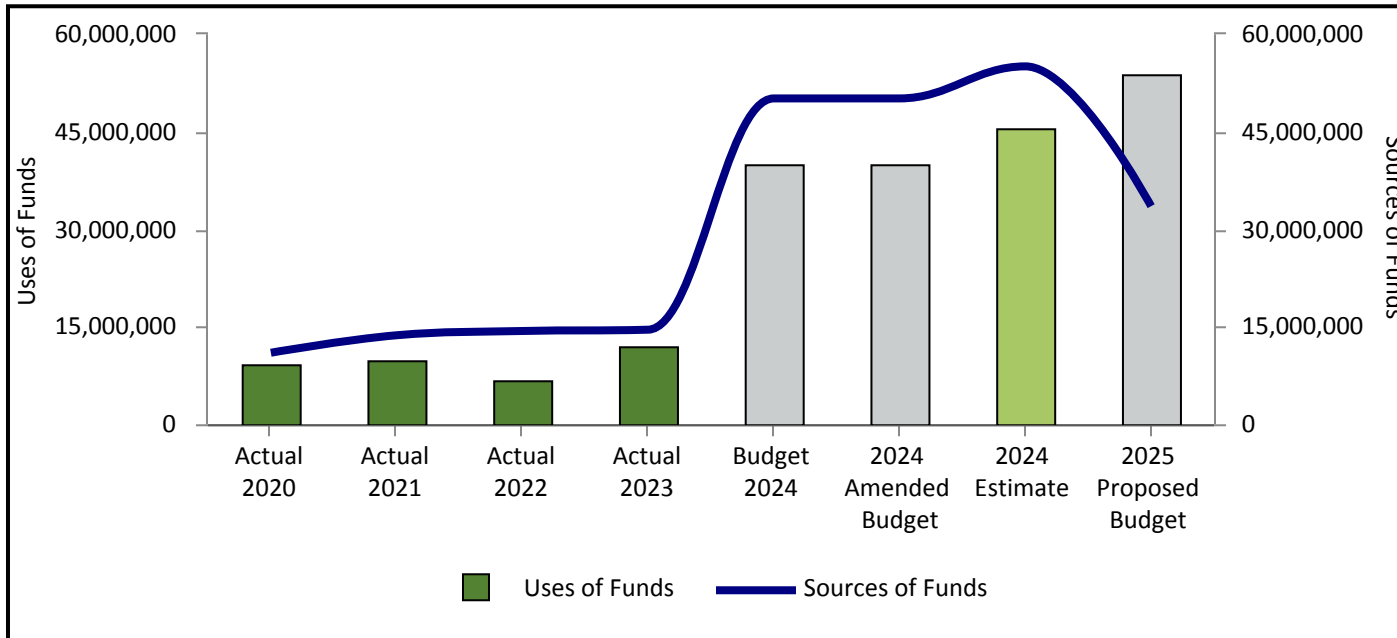
DESCRIPTION

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	66,246	1,233,334	515,000	5,000	—	—	—	—
Charges for Services	9,616,844	10,927,511	12,544,087	12,899,259	12,670,000	12,670,000	13,550,887	14,050,348
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	346,724	(98,816)	(326,188)	870,493	180,000	180,000	123,745	180,000
Other Income	971,954	1,580,354	1,616,460	774,268	19,280,000	19,280,000	1,386,835	1,319,550
Transfers In	—	50,000	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	18,000,000	18,000,000	40,000,000	18,000,000
Total Sources	11,001,769	13,692,384	14,349,359	14,549,020	50,130,000	50,130,000	55,061,467	33,549,898
Percent Change		24.46 %	4.80 %	1.39 %	244.56 %	0.00%	9.84 %	-39.07 %
Uses of Funds								
Personnel	2,540,669	2,967,072	1,187,647	972,190	2,581,486	2,581,486	6,094,622	6,715,948
Commodities	880,865	1,028,018	304,552	119,294	149,700	149,700	2,041,701	1,776,381
Contractual	4,148,149	3,236,075	3,222,204	4,410,496	4,677,056	4,677,056	5,869,053	6,224,028
Capital	666,119	1,761,235	1,149,259	5,347,944	31,510,252	31,510,252	30,582,823	36,269,454
Debt Service	924,585	922,534	935,795	1,027,851	945,000	945,000	945,000	2,728,417
Transfer Out	—	12,150	—	—	—	—	—	—
Total Uses	9,160,387	9,927,084	6,799,457	11,877,774	39,863,494	39,863,494	45,533,199	53,714,228
Percent Change		8.37 %	-31.51 %	74.69 %	235.61 %	—%	14.22 %	17.97 %
Employees FTE	29.380	40.350	46.350	52.950	51.950	51.950	51.950	51.950
Percent Change FTE	— %	37.34 %	14.87 %	14.24 %	(1.89)%	—%	— %	— %

Department Utilities

Fund Water

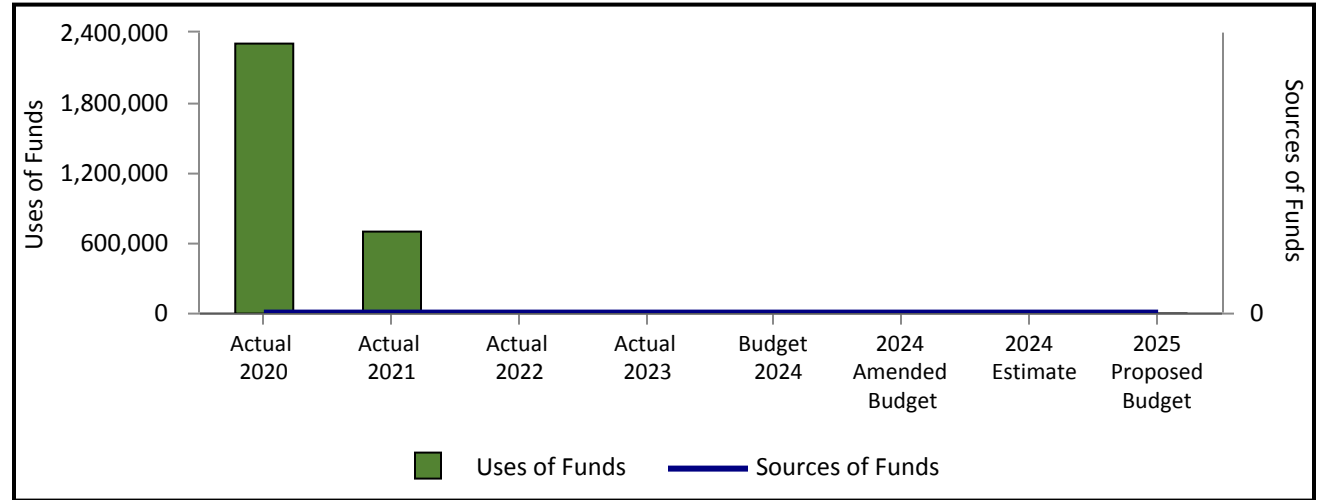
Division Source of Supply

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	544,761	457,559	—	—	—	—	—	—
Commodities	43,435	48,572	471	—	—	—	—	—
Contractual	1,299,191	121,813	—	—	—	—	—	—
Capital	419,356	81,440	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	2,306,743	709,385	471	—	—	—	—	—
Percent Change		(69.25)%	(99.93)%	(100.00)%	— %	— %	— %	— %

Department Utilities

Fund Water

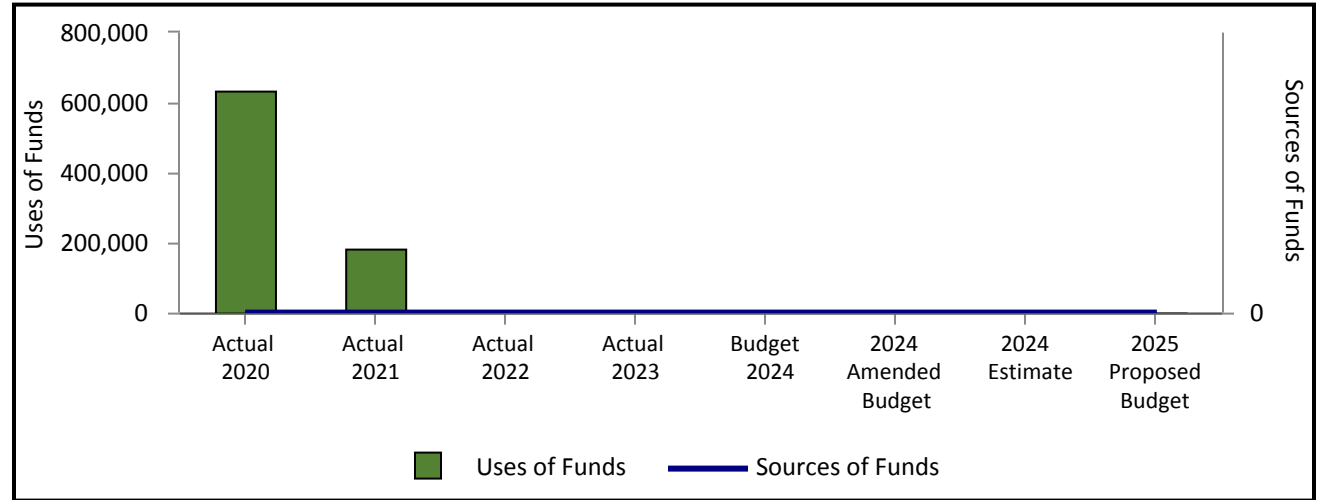
Division Power and Pumping Division

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	68,998	69,686	—	—	—	—	—	—
Commodities	4,064	299	—	—	—	—	—	—
Contractual	555,831	109,276	—	—	—	—	—	—
Capital	5,082	3,966	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	633,974	183,227	—	—	—	—	—	—
Percent Change		(71.10)%	(100.00)%	(100.00)%	— %	— %	— %	— %

Department Utilities

Fund Water

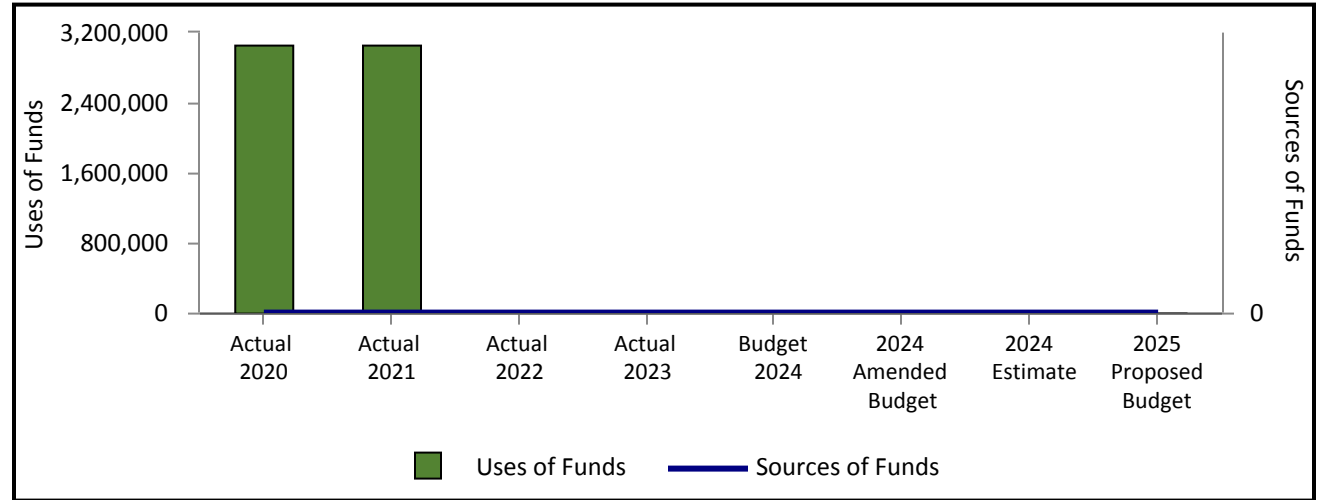
Division Purification

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	830,532	1,247,738	—	—	—	—	—	—
Commodities	600,594	652,148	—	—	—	—	—	—
Contractual	1,492,271	1,111,448	—	—	—	—	—	—
Capital	148,326	41,968	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	3,071,723	3,053,301	—	—	—	—	—	—
Percent Change		(0.60)%	(100.00)%	— %	— %	— %	— %	— %

Department Utilities

Fund Water

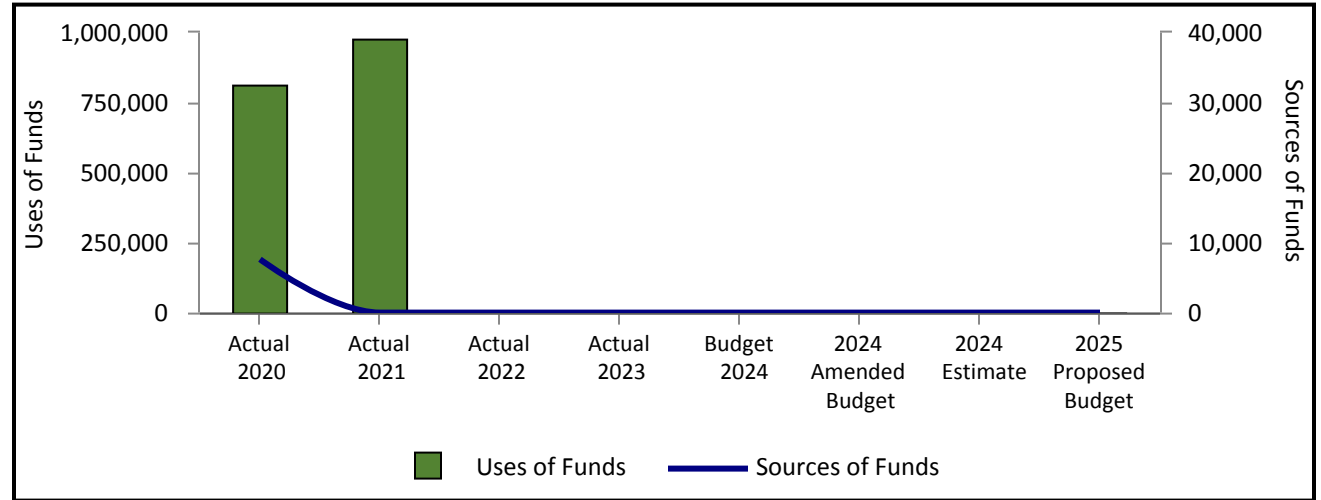
Division **Transmission and Distribution**

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	7,622	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	7,622	—	—	—	—	—	—	—
Percent Change		(100.00)%	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	496,645	599,102	—	(405,000)	(2)	(2)	—	—
Commodities	115,554	122,851	—	—	—	—	—	—
Contractual	114,730	174,244	—	405,000	—	—	—	—
Capital	87,037	82,197	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	813,966	978,395	—	—	(2)	(2)	—	—
Percent Change		20.20 %	(100.00)%	(100.00)%	— %	— %	(100.00)%	— %

Department Utilities

Fund Water

Division Operations and Maintenance

Account 40.1605

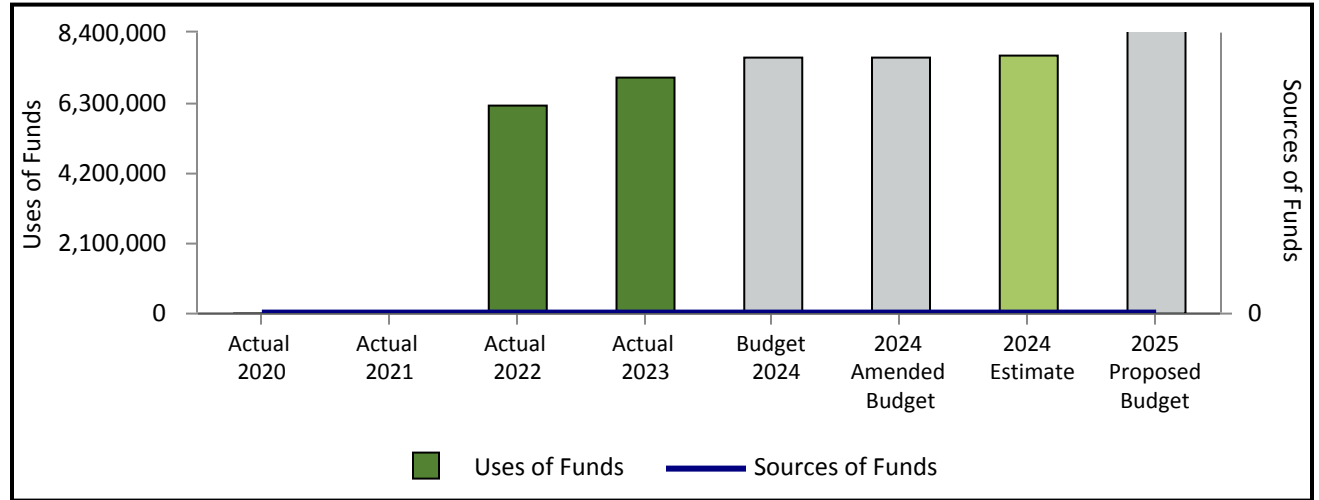
Description

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	3,711,441	4,259,982	4,259,982	4,042,267	4,797,298
Commodities	—	2,476	1,377,078	1,605,866	1,811,221	1,811,221	1,893,768	1,636,381
Contractual	—	2,744	1,389,355	1,421,677	1,285,802	1,285,802	1,546,183	1,876,290
Capital	—	—	584,082	351,667	330,310	330,310	265,297	2,035,310
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	—	5,220	6,250,574	7,090,651	7,687,315	7,687,315	7,747,515	10,345,279
Percent Change		— %	119646.00 %	13.44 %	8.41 %	— %	0.78 %	33.53 %

Department Utilities

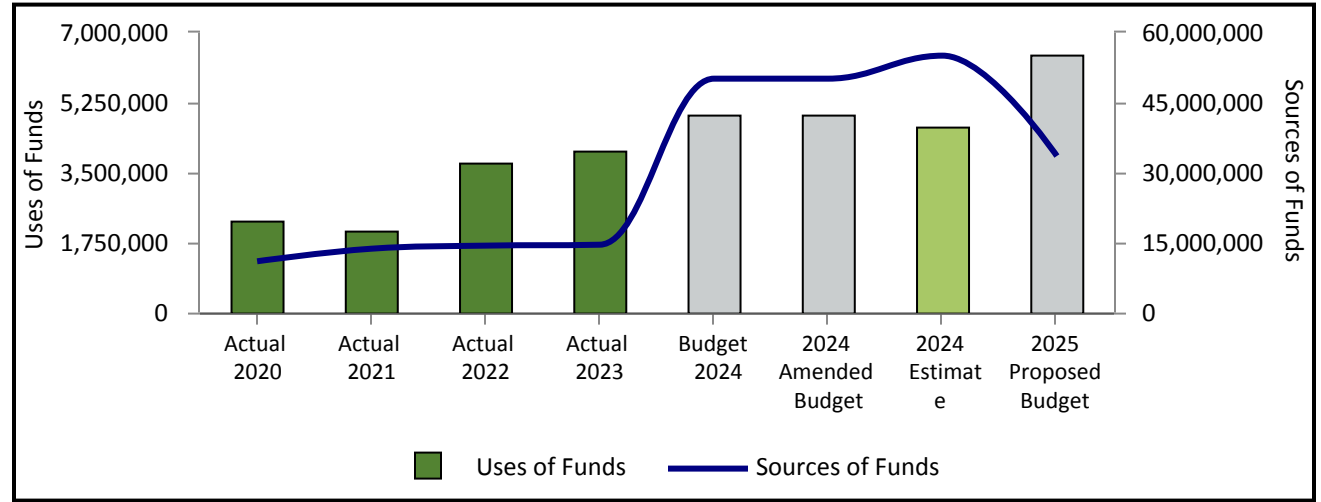
Fund Water

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	66,246	1,233,334	515,000	5,000	—	—	—	—
Charges for Fines & Investment	9,616,844	10,927,511	12,544,087	12,899,259	12,670,000	12,670,000	13,550,887	14,050,348
Other	346,724	(98,816)	(326,188)	870,493	180,000	180,000	123,745	180,000
Transfers In	964,332	1,580,354	1,616,460	774,268	19,280,000	19,280,000	1,386,835	1,319,550
LT Debt Proceeds	—	50,000	—	—	—	—	—	—
	—	—	—	—	18,000,000	18,000,000	40,000,000	18,000,000
Total Sources	10,994,146	13,692,384	14,349,359	14,549,020	50,130,000	50,130,000	55,061,467	33,549,898
Percent Change		24.54 %	4.80 %	1.39 %	244.56 %	— %	9.84 %	(39.07)%
Uses of Funds								
Personnel	579,185	325,503	428,933	574,770	1,109,760	1,109,760	879,264	840,088
Commodities	117,218	198,201	302,648	119,294	149,700	149,700	147,933	140,000
Contractual	686,126	465,846	1,959,664	2,288,364	2,722,056	2,722,056	2,604,402	2,663,738
Capital	6,319	137,483	111,645	50,786	40,252	40,252	55,919	60,252
Debt Service	924,585	922,534	933,384	1,027,851	945,000	945,000	945,000	2,728,417
Transfer Out	—	12,150	—	—	—	—	—	—
Total Uses	2,313,434	2,061,716	3,736,274	4,061,064	4,966,768	4,966,768	4,632,518	6,432,495
Percent Change		(10.88)%	81.22 %	8.69 %	22.30 %	— %	(6.73)%	38.86 %

Department Utilities

Fund Water

Division Business Solutions

Account 40.1607

Schedules of Debt Service Requirements

Line #	Year	Total Debt Service	General Obligation Water Bonds-2012 (Refunding)		General Obligation Water Bonds - 2019 (Refunding)		Colorado Water Resources and Power Development Authority (CWRPDA) May 23, 2024		Colorado Water Resources and Power Development Authority (CWRPDA) May 23, 2024	
			Rate	P&I Total	Rate	P&J Total	Water Pollution Control Revolving Fund-Leveraged		Water Pollution Control Revolving Fund-Direct	
							Rate	P&I Total	Rate	P&I Total
1	2024	1,441,820	3.000	722,750	4.500	232,250	3.50	179,313	3.50	307,507
2	2025	2,728,417	3.000	715,800	4.500	237,785	3.50	409,042	3.50	1,365,790
3	2026	2,730,967	3.000	713,475	4.500	243,090	3.50	409,043	3.50	1,365,359
4	2027	2,728,323	3.000	494,000	4.600	460,705	3.50	409,043	3.50	1,364,575
5	2028	2,725,610	3.000	487,525	4.625	465,572	3.50	409,043	3.50	1,363,470
6	2029	2,722,063	3.000	490,750	4.625	460,210	3.50	409,042	3.50	1,362,061
7	2030	2,756,254	3.000	986,025		0	3.50	409,043	3.50	1,361,186
8	2031	2,757,489	3.000	983,200		0	3.50	409,042	3.50	1,365,247
9	2032	2,754,543	3.000	984,550		0	3.50	409,043	3.50	1,360,950
10	2033	1,773,684		0		0	3.50	409,043	3.50	1,364,641
11	2034	1,771,841		0		0	3.50	409,043	3.50	1,362,798
12	2035	1,771,938		0		0	3.50	409,043	3.50	1,362,895
13	2036	1,774,590		0		0	3.50	409,042	3.50	1,365,548
14	2037	1,773,366		0		0	3.50	409,042	3.50	1,364,324
15	2038	1,773,005		0		0	3.50	409,042	3.50	1,363,963
16	2039	1,770,560		0		0	3.50	409,042	3.50	1,361,518
17	2040-2054	26,388,183		—		—		5,931,118		20,457,065
18	TOTALS	62,142,653		6,578,075		2,099,612		12,246,069		41,218,897

Department Utilities

Fund Water

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.

Colorado Water Resources and Power Development Authority (CWRPDA) Direct and Leveraged Loans issued on May 23, 2024 to fund water systems improvements. The CWRPDA loans are payable solely from revenues of the city's Water Fund, after deducting operating and maintenance costs. The annual interest rate for these loans is 3.5% and the last debt service payment is scheduled in 2054.

Department Utilities

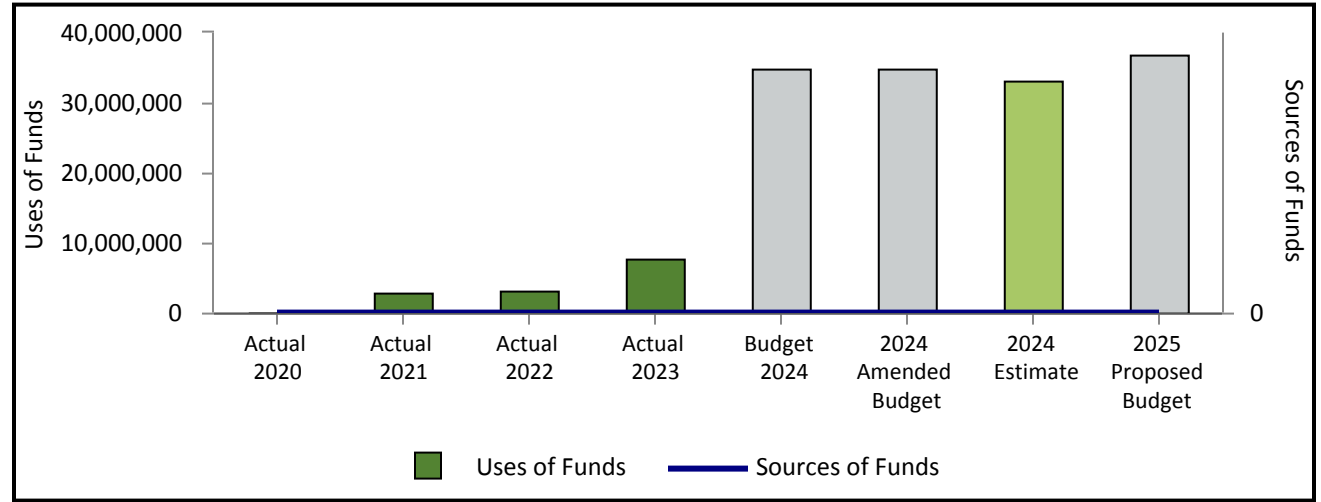
Fund Water

Division Engineering

Account 40.1609

Description

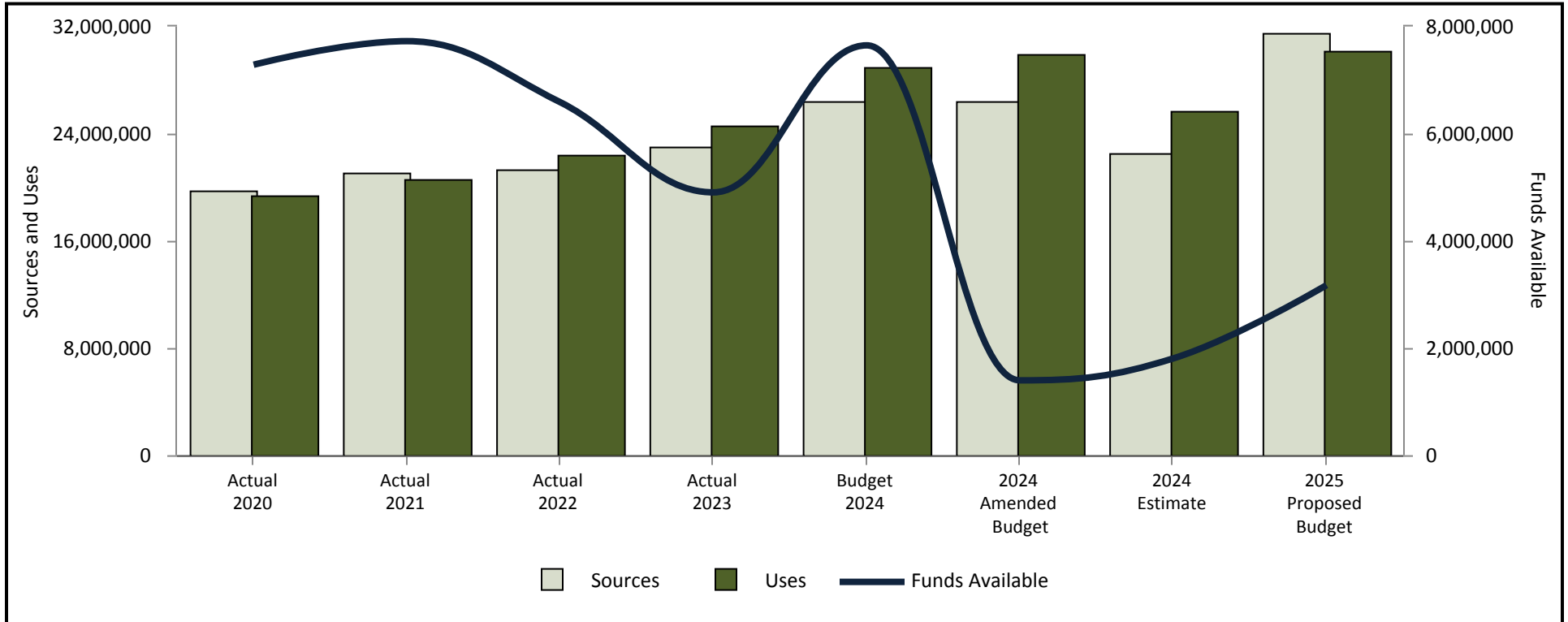
The Engineering Division manages the Water System Capital Improvement Plan (CIP), including the planning, design review, permitting, environmental compliance, and construction of CIP projects for the water system to ensure that a safe, reliable water is provided for industrial, commercial, domestic and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



	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	802,420	1,471,728	1,471,728	1,173,091	1,078,562
Commodities	—	5,946	1,434	—	—	—	—	—
Contractual	—	1,253,448	1,262,539	1,717,132	1,955,000	1,955,000	1,718,468	1,684,000
Capital	—	1,414,181	1,037,614	5,297,158	31,470,000	31,470,000	30,261,607	34,173,892
Debt Service	—	—	2,411	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	20,547	2,941,060	3,062,711	7,816,710	34,896,728	34,896,728	33,153,166	36,936,454
Percent Change		14213.86 %	4.14 %	155.22 %	346.44 %	— %	(5.00)%	11.41 %

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	6,983,167	7,285,845	7,726,230	6,587,464	10,255,592	4,904,905	4,904,905	1,806,320
Sources of Funds								
Operating Revenues								
Charges for Services	19,055,864	19,535,507	20,948,161	21,858,656	22,331,000	22,331,000	21,914,565	23,432,000
Total Operating Revenues	19,055,864	19,535,507	20,948,161	21,858,656	22,331,000	22,331,000	21,914,565	23,432,000
Non-operating Revenues	323,615	1,167,949	(144,847)	824,890	150,000	150,000	252,371	150,000
System development fees	372,766	363,220	444,543	296,881	430,000	430,000	435,620	440,000
Loan Proceeds	—	—	—	—	3,500,000	3,500,000	—	7,500,000
Other Financing Sources of Funds	—	—	31,000	—	—	—	—	—
Total Sources of Funds	19,752,245	21,066,677	21,278,858	22,980,426	26,411,000	26,411,000	22,602,556	31,522,000
Uses of Funds								
Operating Expenses								
Operating Costs	11,857,341	10,702,668	11,173,762	14,274,586	14,632,203	14,632,203	13,094,271	15,981,223
Total Operating Expenses	11,857,341	10,702,668	11,173,762	14,274,586	14,632,203	14,632,203	13,094,271	15,981,223
Capital outlay	3,561,643	5,885,499	7,207,665	6,364,422	10,313,531	11,213,531	8,774,760	10,162,722
Debt Service - Principal	3,360,428	3,467,448	3,574,468	3,686,839	3,799,210	3,799,210	3,799,210	4,007,899
Debt Service - Interest	670,156	566,627	461,729	337,137	273,886	273,886	32,900	2,905
Debt Service - Issue costs	—	—	—	—	—	—	—	—
Total Uses of Funds	19,449,567	20,622,241	22,417,624	24,662,984	29,018,830	29,918,830	25,701,141	30,154,749
Other Financing Uses of Funds	—	4,050	0	—	—	—	—	—
Net Sources (Uses) of Funds	302,678	440,385	(1,138,767)	(1,682,558)	(2,607,830)	(3,507,830)	(3,098,585)	1,367,251
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	7,285,845	7,726,230	6,587,464	4,904,905	7,647,762	1,397,075	1,806,320	3,173,571
Funds Available Percentage Change	0.00%	6.04 %	-14.74%	-25.54%	55.92%	-81.73%	29.29 %	75.69%



UTILITIES

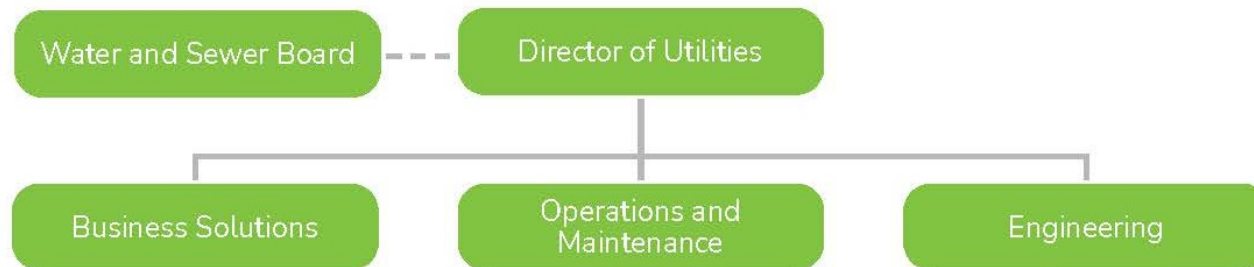
MISSION

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.

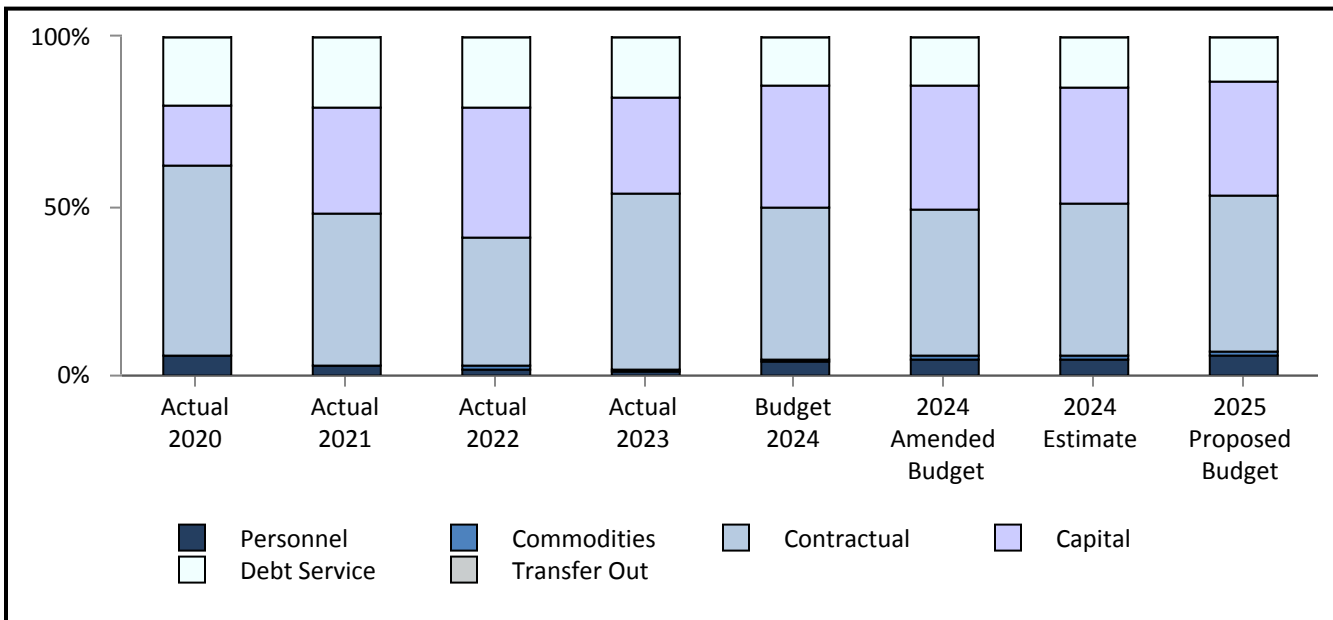
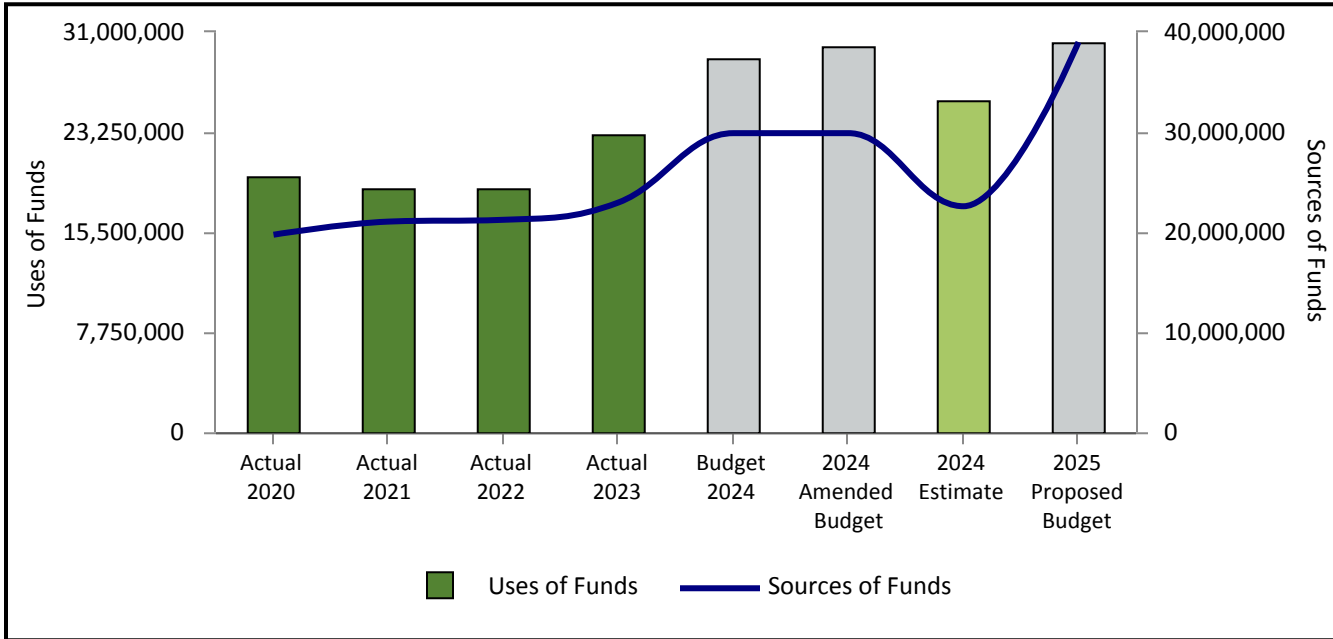
DESCRIPTION

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	1,233,333	—	—	—	—	—	—
Charges for Services	19,055,864	19,535,507	20,948,161	21,858,656	22,331,000	22,331,000	21,914,565	23,432,000
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	272,816	(63,637)	(204,100)	649,598	40,000	40,000	66,738	40,000
Other Income	423,566	361,473	503,796	472,172	4,040,000	4,040,000	621,253	8,050,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	3,500,000	3,500,000	—	7,500,000
Total Sources	19,752,245	21,066,677	21,247,858	22,980,426	29,911,000	29,911,000	22,602,556	39,022,000
Percent Change		6.65 %	0.86 %	8.15 %	30.16 %	0.00%	-24.43 %	72.64 %
Uses of Funds								
Personnel	1,059,217	477,974	326,055	427,381	1,367,805	1,367,805	1,267,877	1,616,451
Commodities	83,338	80,528	214,527	149,554	279,496	279,496	249,758	368,077
Contractual	11,065,018	8,398,868	7,119,228	12,004,310	12,984,902	12,984,902	11,576,636	13,996,695
Capital	3,561,643	5,885,499	7,207,665	6,364,422	10,313,531	11,213,531	8,774,760	10,162,722
Debt Service	4,010,598	4,017,342	4,033,989	4,075,546	4,073,096	4,073,096	3,832,110	4,010,804
Transfer Out	—	4,050	—	—	—	—	—	—
Total Uses	19,779,812	18,864,261	18,901,464	23,021,214	29,018,830	29,918,830	25,701,141	30,154,749
Percent Change		-4.63 %	0.20 %	21.80 %	26.05 %	3.10%	-14.10 %	17.33 %
Employees FTE	12.250	9.850	8.800	11.100	13.900	13.900	13.900	13.900
Percent Change FTE	— %	(19.59)%	(10.66)%	26.14 %	25.23 %	—%	— %	— %

Department Utilities

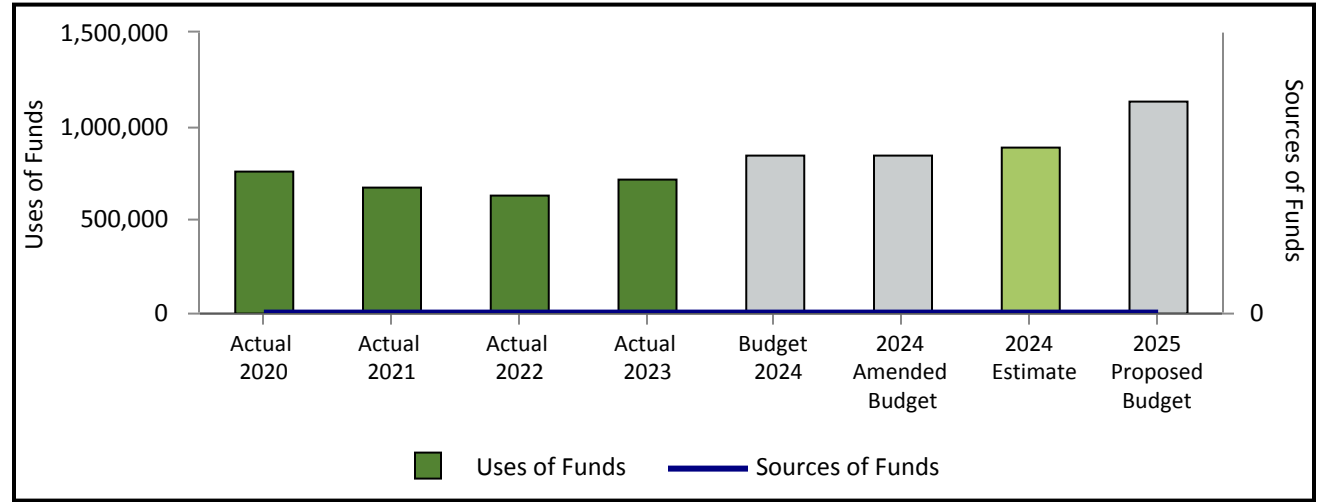
Fund Sewer

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.



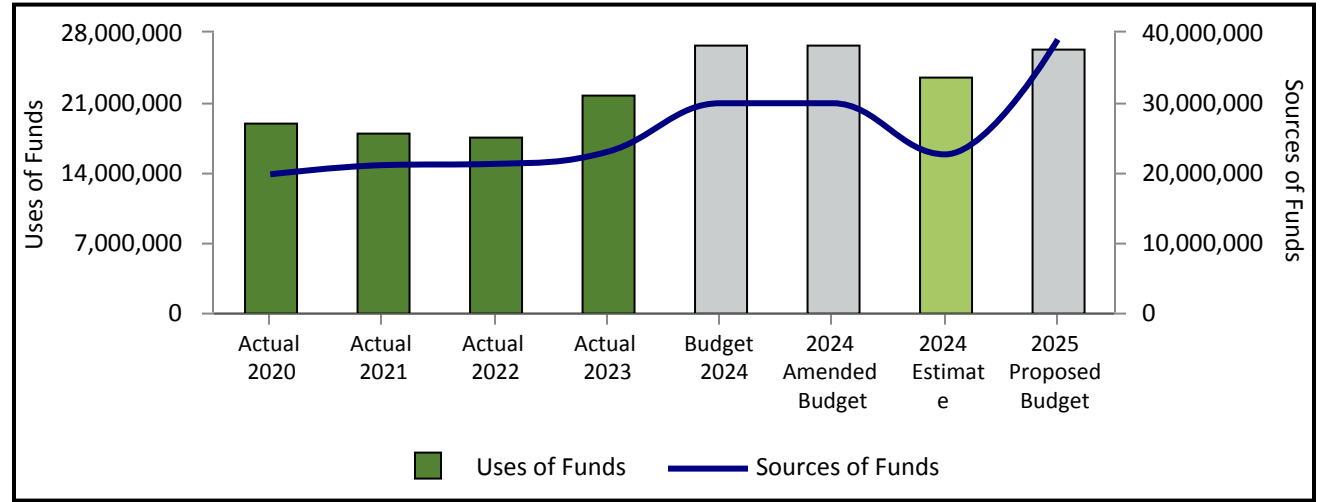
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	—	—	—	—	—	—	—
Charges for Fines & Investment	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—	—
Percent Change		— %	— %	— %	— %	— %	— %	— %
Uses of Funds								
Personnel	550,212	488,904	366,283	444,583	501,802	501,802	478,046	692,872
Commodities	39,105	34,120	114,447	52,315	122,696	122,696	109,092	206,263
Contractual	89,760	53,625	61,180	127,220	159,654	159,654	161,798	175,710
Capital	76,895	96,928	85,273	91,508	60,819	60,819	137,079	60,819
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	755,971	673,578	627,183	715,626	844,971	844,971	886,015	1,135,664
Percent Change		(10.90)%	(6.89)%	14.10 %	18.07 %	— %	4.86 %	28.18 %

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Intergovernment	—	1,233,333	—	—	—	—	—	—
Charges for Fines & Investment	19,055,864	19,535,507	20,948,161	21,858,656	22,331,000	22,331,000	21,914,565	23,432,000
Other	272,816	(63,637)	(204,100)	649,598	40,000	40,000	66,738	40,000
Transfers In	423,566	361,473	503,796	472,172	4,040,000	4,040,000	621,253	8,050,000
LT Debt Proceeds	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	3,500,000	3,500,000	—	7,500,000
Total Sources	19,752,245	21,066,677	21,247,858	22,980,426	29,911,000	29,911,000	22,602,556	39,022,000
Percent Change		6.65 %	0.86 %	8.15 %	30.16 %	— %	(24.43)%	72.64 %
Uses of Funds								
Personnel	500,199	(63,305)	(171,500)	(155,067)	732,567	732,567	666,908	746,588
Commodities	44,233	46,293	100,020	97,217	156,800	156,800	140,666	161,814
Contractual	10,975,258	8,310,186	7,011,864	11,467,235	12,573,748	12,573,748	11,205,105	13,444,485
Capital	3,484,748	5,743,340	6,581,497	6,220,745	9,292,712	9,292,712	7,815,701	8,100,461
Debt Service	4,010,598	4,017,342	4,033,989	4,075,546	4,073,096	4,073,096	3,832,110	4,010,804
Transfer Out	—	4,050	—	—	—	—	—	—
Total Uses	19,015,035	18,057,906	17,555,870	21,705,677	26,828,923	26,828,923	23,660,490	26,464,152
Percent Change		(5.03)%	(2.78)%	23.64 %	23.60 %	— %	(11.81)%	11.85 %

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 sewer collection system.

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

Department Utilities

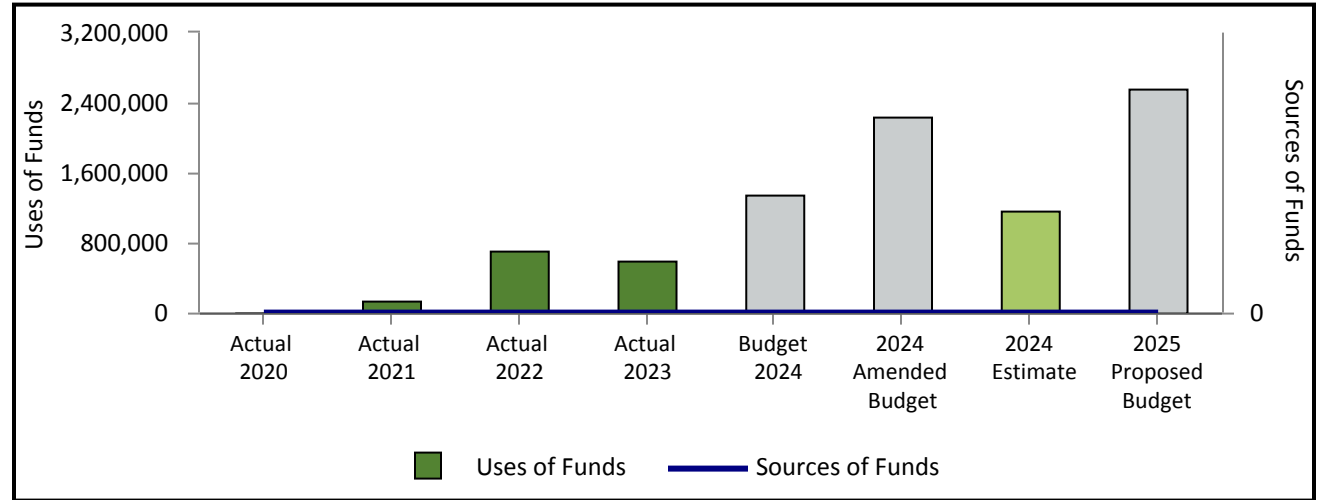
Fund Sewer

Division Engineering

Account 41.1609

Description

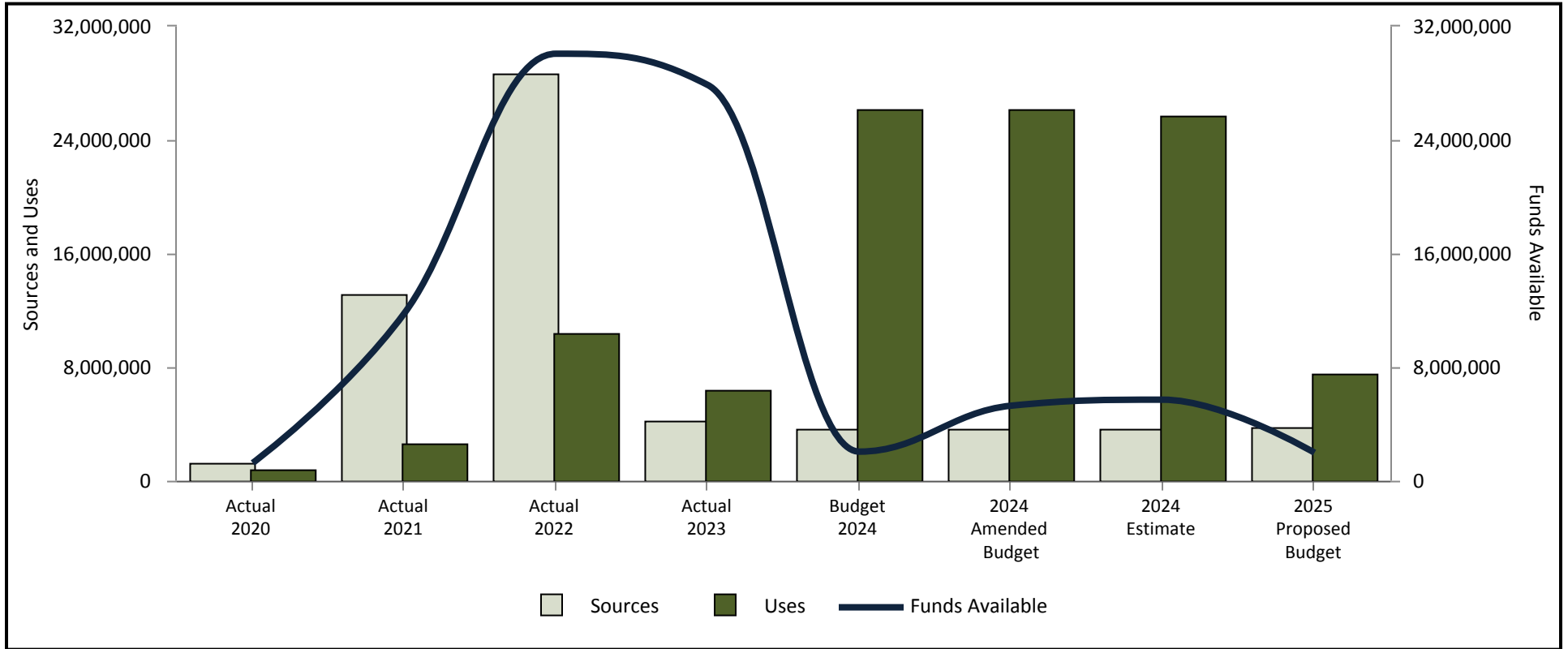
The Engineering Division manages the Sewer System Capital Improvement Plan (CIP), including the planning, design review, permitting, environmental compliance, and construction of CIP projects for the sewer collection system to ensure safe and efficient wastewater conveyance to the South Platte Renew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



	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed 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	137,864	133,436	133,436	122,923	176,991
Commodities	—	114	60	23	—	—	—	—
Contractual	—	35,057	46,184	409,855	251,500	251,500	209,733	376,500
Capital	—	45,231	540,895	52,169	960,000	1,860,000	821,980	2,001,442
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	8,806	132,778	718,411	599,911	1,344,936	2,244,936	1,154,636	2,554,933
Percent Change		1407.85 %	441.06 %	(16.49)%	124.19 %	66.92 %	(48.57)%	121.28 %

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	809,672	1,251,986	11,798,792	30,078,799	24,557,387	27,879,442	27,879,442	5,710,187
Sources of Funds								
Operating Revenues								
Charges for Services	1,193,331	1,951,293	2,813,203	3,758,293	3,538,000	3,538,000	3,538,000	3,715,000
Interest and other	57,419	1,228,922	(116,561)	418,667	99,000	99,000	94,000	99,000
Total Operating Revenues	1,250,750	3,180,215	2,696,642	4,176,960	3,637,000	3,637,000	3,632,000	3,814,000
Other financing sources	—	9,985,718	26,000,000	—	—	—	—	—
Total Sources of Funds	1,250,750	13,165,933	28,696,642	4,176,960	3,637,000	3,637,000	3,632,000	3,814,000
Uses of Funds								
Operating Expenses	686,472	1,412,875	1,226,280	1,502,904	1,880,835	1,880,835	1,498,714	1,252,624
Operating Costs	686,472	1,412,875	1,226,280	1,502,904	1,880,835	1,880,835	1,498,714	1,252,624
Total Operating Expenses	11,453	946,831	8,788,755	2,712,480	22,095,000	22,095,000	22,050,000	4,130,000
Capital outlay	105,000	115,000	—	1,282,372	1,283,000	1,283,000	1,315,957	1,350,076
Debt Service - Principal	5,511	143,070	401,600	878,561	883,600	883,600	850,084	815,965
Debt Service - Interest	—	—	—	—	—	—	—	—
Debt Service - Issue Costs	—	—	—	0	—	—	—	—
Total Uses of Funds	808,436	2,617,777	10,416,635	6,376,317	26,142,435	26,142,435	25,714,755	7,548,665
Net Sources(Uses) of Funds	442,314	10,546,806	18,280,007	(2,199,357)	(22,505,435)	(22,591,935)	(22,169,255)	(3,734,665)
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	1,251,986	11,798,792	30,078,799	27,879,442	2,051,952	5,287,507	5,710,187	1,975,522
Funds Available Percentage Change	0.00%	842.41%	154.93%	-7.31%	-92.64%	157.68%	7.99%	-65.40%



PUBLIC WORKS

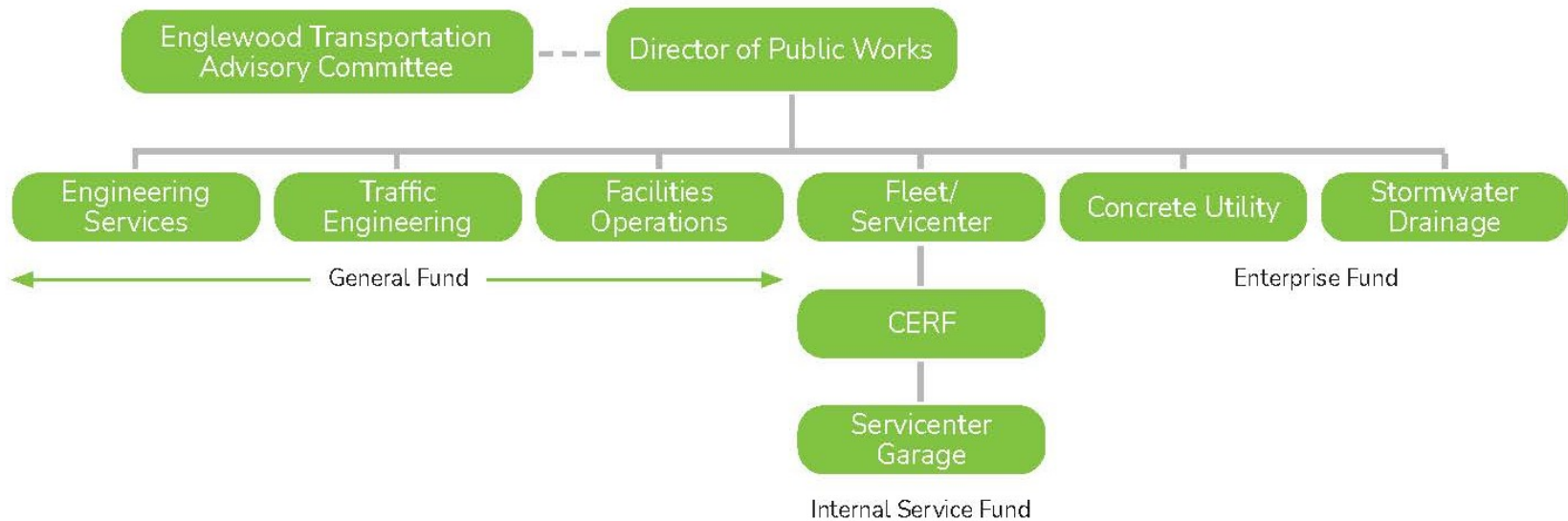
MISSION

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

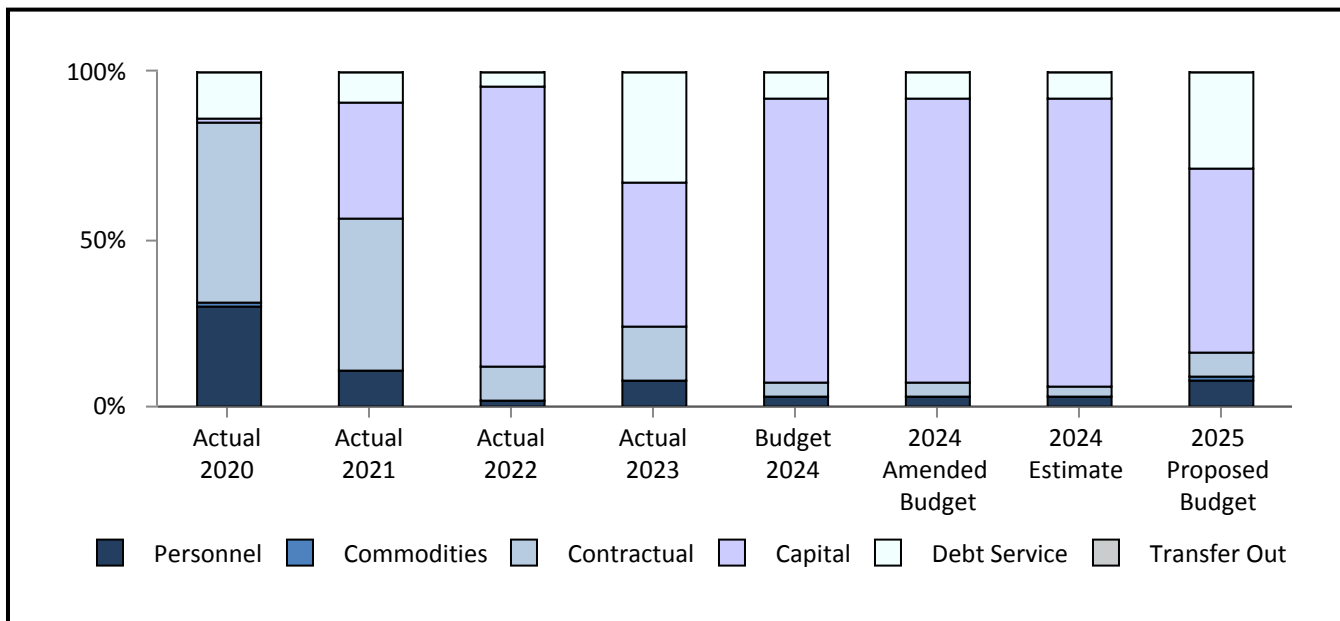
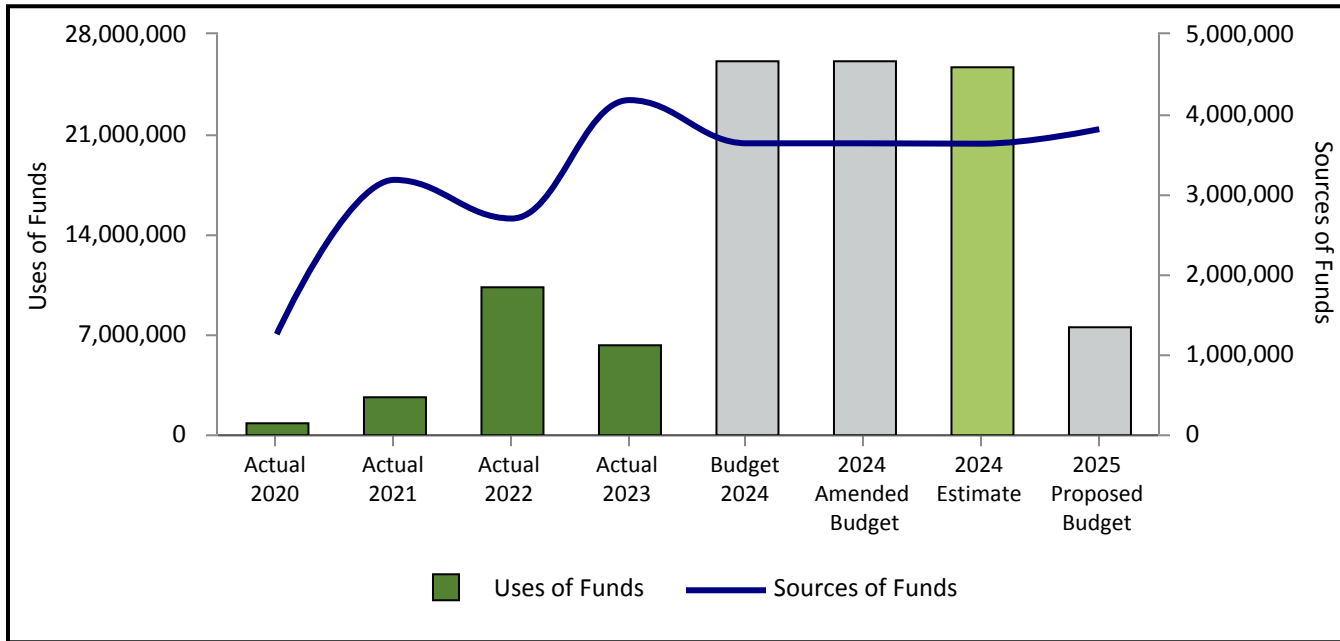
DESCRIPTION

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	1,233,333	—	—	—	—	—	—
Charges for Services	1,193,331	1,951,293	2,813,203	3,758,293	3,538,000	3,538,000	3,538,000	3,715,000
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	26,682	(48,151)	(181,480)	365,589	60,000	60,000	60,000	60,000
Other Income	30,737	43,739	64,919	53,078	39,000	39,000	33,999	39,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,250,750	3,180,215	2,696,642	4,176,960	3,637,000	3,637,000	3,631,999	3,814,000
Percent Change		154.26 %	(15.21)%	54.89 %	(12.93)%	0.00 %	(0.14)%	5.01 %
Uses of Funds								
Personnel	238,471	276,150	178,192	450,343	734,804	734,804	735,803	628,913
Commodities	7,986	8,291	11,887	23,438	94,170	94,170	52,850	65,550
Contractual	440,015	1,230,934	1,036,200	1,032,172	1,051,861	1,051,861	710,061	558,161
Capital	11,453	946,831	8,788,755	2,712,480	22,095,000	22,095,000	22,050,000	4,130,000
Debt Service	110,257	257,791	401,600	2,124,352	2,166,600	2,166,600	2,166,041	2,166,041
Transfer Out	—	1,350	—	—	—	—	—	—
Total Uses	808,182	2,721,349	10,416,635	6,342,785	26,142,435	26,142,435	25,714,755	7,548,665
Percent Change		236.72 %	282.77 %	-39.11 %	312.16 %	0.00 %	-1.64 %	-70.64 %
Employees FTE	4.000	5.050	6.400	6.850	5.600	5.600	5.600	5.600
Percent Change FTE		26.25 %	26.73 %	7.03 %	(18.25)%	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

Schedule of Debt Service Requirements					
Period	Year	Total	Rate	Principal	Interest
1	2024	544,500	4.00	250,000	294,500
2	2025	544,500	4.00	260,000	284,500
3	2026	544,100	4.00	270,000	274,100
4	2027	548,300	4.00	285,000	263,300
5	2028	546,900	4.00	295,000	251,900
6	2029	545,100	4.00	305,000	240,100
7	2030	547,900	4.00	320,000	227,900
8	2031	545,100	4.00	330,000	215,100
9	2032	546,900	4.00	345,000	201,900
10	2033	548,100	4.00	360,000	188,100
11	2034	543,700	4.00	370,000	173,700
12	2035	543,900	4.00	385,000	158,900
13	2036	543,500	4.00	400,000	143,500
14	2037	547,500	3.00	420,000	127,500
15	2038	544,900	3.00	430,000	114,900
16	2039	547,000	3.00	445,000	102,000
17	2040	543,650	3.00	455,000	88,650
18	2041	545,000	3.00	470,000	75,000
19	2042	545,900	3.00	485,000	60,900
20	2043	546,350	3.00	500,000	46,350
21	2044	546,350	3.00	515,000	31,350
22	2045	545,900	3.00	530,000	15,900
23		12,005,050		8,425,000	3,580,050

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.

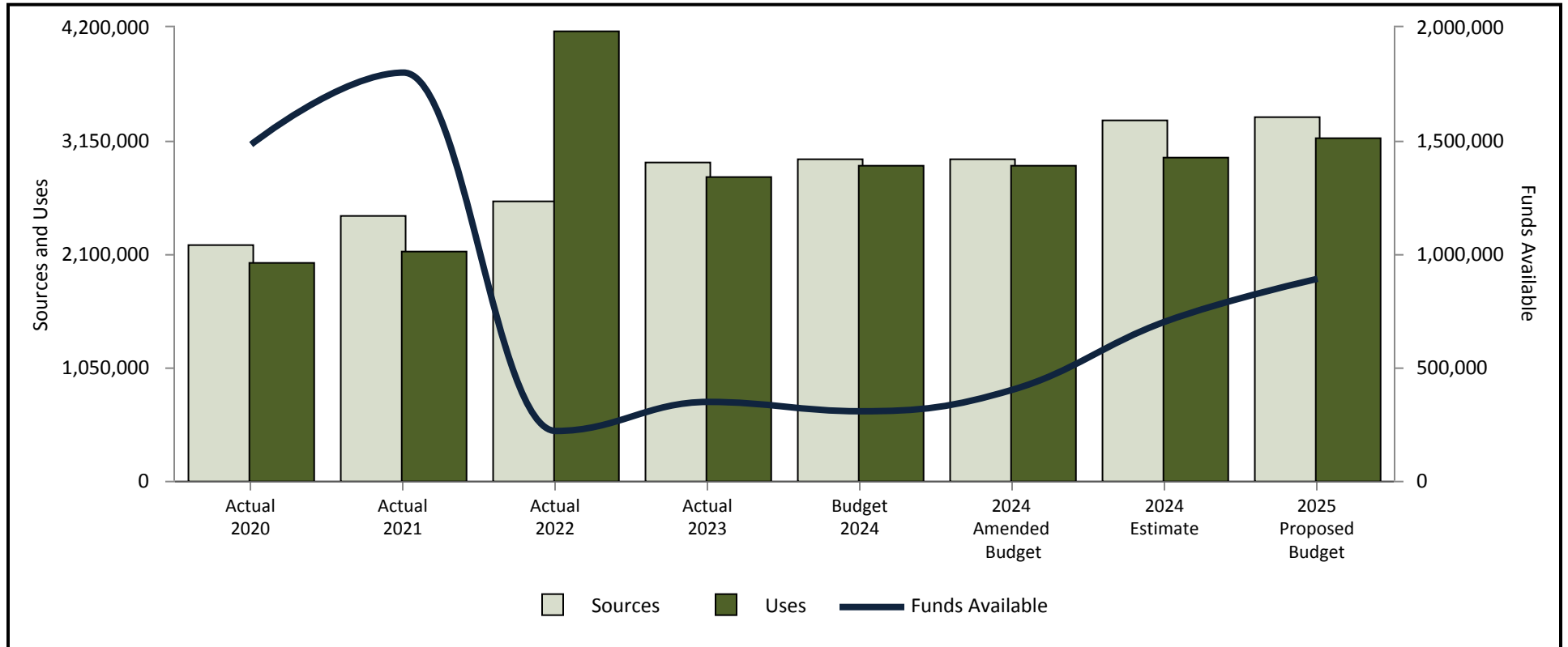
Department Parks, Recreation, Library and Golf

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	\$ 1,324,240	\$ 1,482,889	\$ 1,800,048	\$ 219,404	\$ 252,099	\$ 347,635	\$ 347,635	\$ 701,986
Sources of Funds								
Operating Revenues								
Charges for Services	2,130,857	2,442,782	2,596,268	2,901,677	2,965,690	2,965,690	3,333,670	3,361,136
Interest and other	58,025	10,016	(6,651)	49,159	20,500	20,500	14,500	11,500
Total Operating Revenue	2,188,882	2,452,798	2,589,617	2,950,836	2,986,190	2,986,190	3,348,170	3,372,636
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	2,188,882	2,452,798	2,589,617	2,950,836	2,986,190	2,986,190	3,348,170	3,372,636
Uses of Funds								
Operating Expenses	1,594,636	1,634,748	1,923,927	2,342,494	2,303,334	2,303,334	2,376,288	2,489,965
Operating Costs	1,594,636	1,634,748	1,923,927	2,342,494	2,303,334	2,303,334	2,376,288	2,489,965
Total Operating Expenses								
Debt Service-Principal	100,000	105,000	110,000	115,000	120,000	120,000	120,000	125,000
Debt Service-Interest	108,683	104,623	99,856	94,587	89,316	89,316	89,316	83,016
Capital Acquisitions	226,914	288,568	2,036,479	270,524	419,291	419,291	408,215	486,096
Total Expenses	2,030,233	2,132,939	4,170,261	2,822,604	2,931,941	2,931,941	2,993,819	3,184,077
Other Financing Uses	—	2,700	—	—	—	—	—	—
Total Uses of Funds	2,030,233	2,135,639	4,170,261	2,822,604	2,931,941	2,931,941	2,993,819	3,184,077
Net Sources(Uses) of Funds	158,649	317,159	(1,580,644)	128,232	54,249	54,249	354,351	188,559
Prior period restatement	—	—	—	—	—	—	—	—
Ending Funds Available	\$ 1,482,889	\$ 1,800,048	\$ 219,404	\$ 347,635	\$ 306,348	\$ 401,884	\$ 701,986	\$ 890,545
Change		21.39%	(87.81)%	58.45%	(11.88)%	31.19%	74.67%	26.86%



PARKS RECREATION LIBRARY & GOLF

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

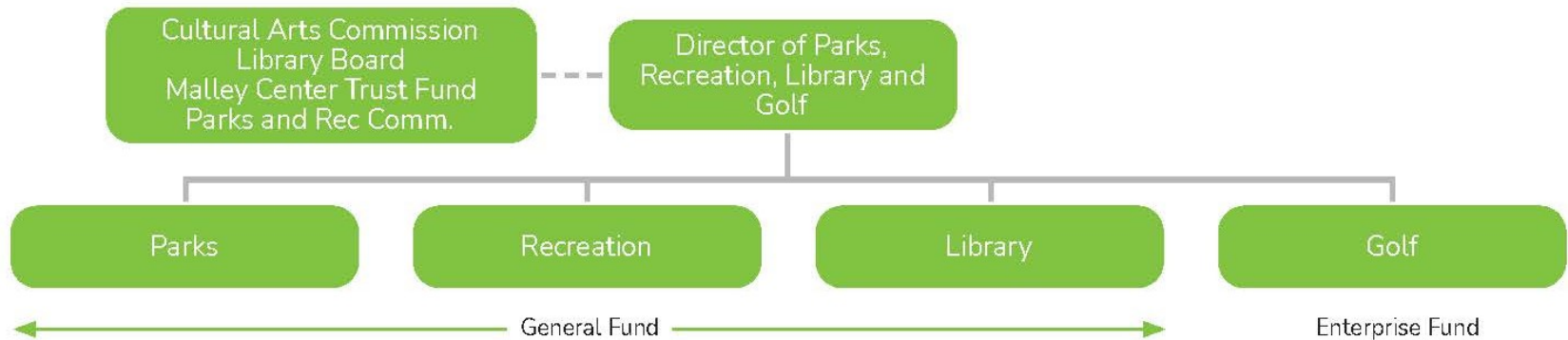
DESCRIPTION

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.

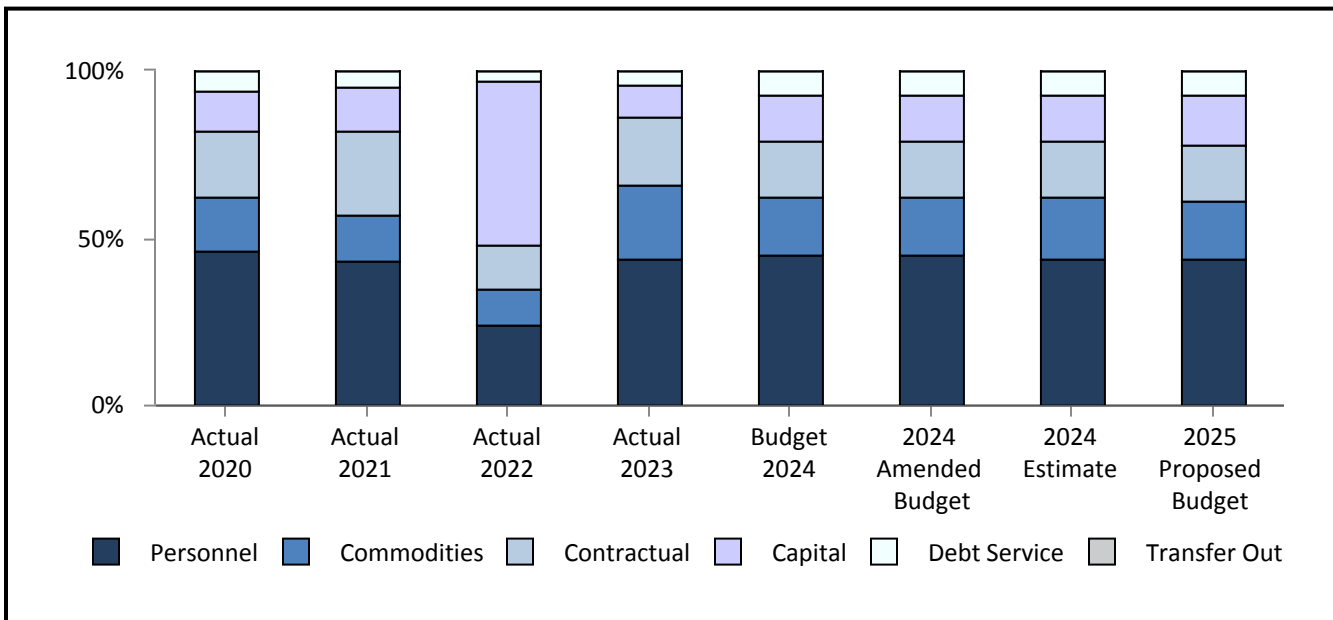
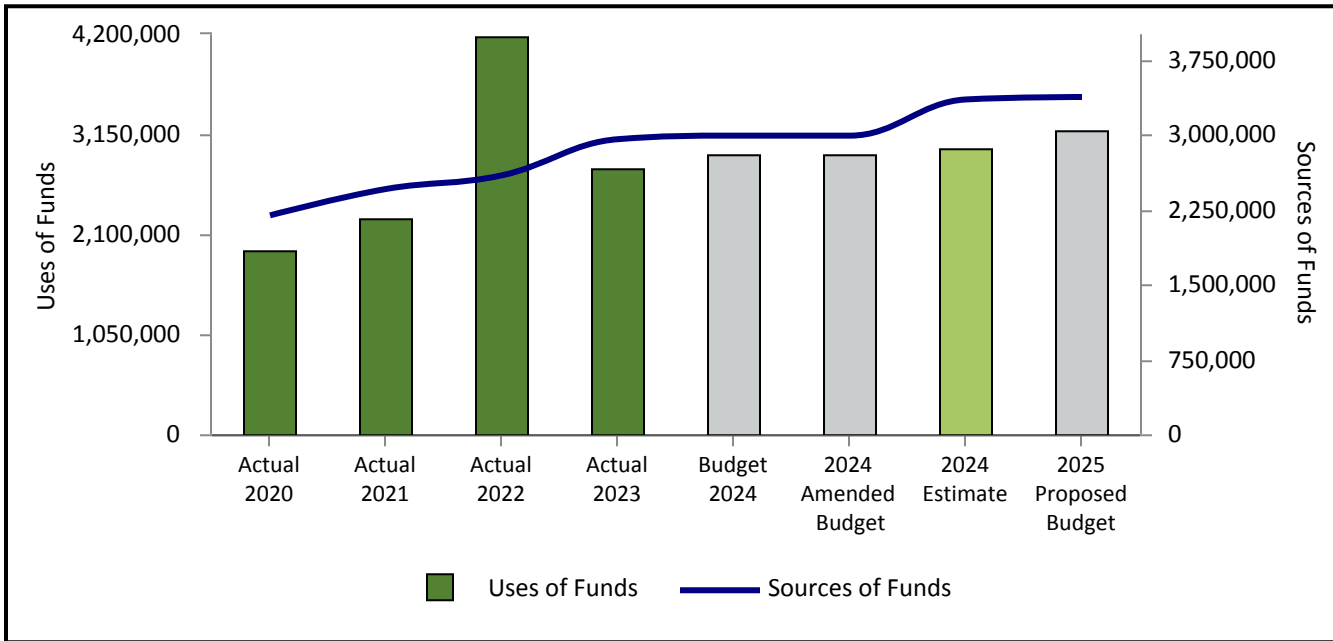
The department works closely with the Communications Department for marketing and special events support. Special programs and events include the Belleview Park Farm and Train, KidStage, Halloween Carnival, Holiday Bazaar, Holiday Express Winter Festival, 4th of July, SunSET Concert Series, Englewood 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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	2,130,857	2,442,782	2,596,268	2,901,677	2,965,690	2,965,690	3,333,670	3,361,136
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	37,418	(10,073)	(30,061)	37,497	8,500	8,500	9,500	8,500
Other Income	20,607	20,090	23,410	11,661	12,000	12,000	5,000	3,000
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	2,188,882	2,452,799	2,589,617	2,950,836	2,986,190	2,986,190	3,348,170	3,372,636
Percent Change		12.06 %	5.58 %	13.95 %	1.20 %	0.00 %	12.12 %	0.73 %
Uses of Funds								
Personnel	886,718	975,803	1,035,836	1,229,264	1,274,252	1,274,252	1,323,895	1,389,527
Commodities	304,806	322,786	457,730	612,209	510,900	510,900	525,164	549,459
Contractual	389,965	574,193	533,143	568,490	509,439	509,439	518,486	542,237
Capital	226,914	288,568	2,036,479	270,524	419,291	419,291	408,215	486,096
Debt Service	116,632	112,969	108,599	103,728	218,059	218,059	218,059	216,759
Transfer Out	—	2,700	—	—	—	—	—	—
Total Uses	1,925,035	2,277,018	4,171,787	2,784,214	2,931,941	2,931,941	2,993,819	3,184,078
Percent Change		18.28 %	83.21 %	(33.26)%	5.31 %	0.00 %	2.11 %	6.36 %
Employees	20.700	7.250	7.250	7.000	7.000	7.000	7.000	7.000
Percent Change FTE		-64.98%	0.00%	-3.45%	0.00%	0.00%	0.00%	0.00%

Department Parks, Recreation, Library and Golf
Fund Golf Course
Account 43.XXXX - Source (Revenues) and Uses (Expenditures)

Division Golf Course Operations

Account 43.1306

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

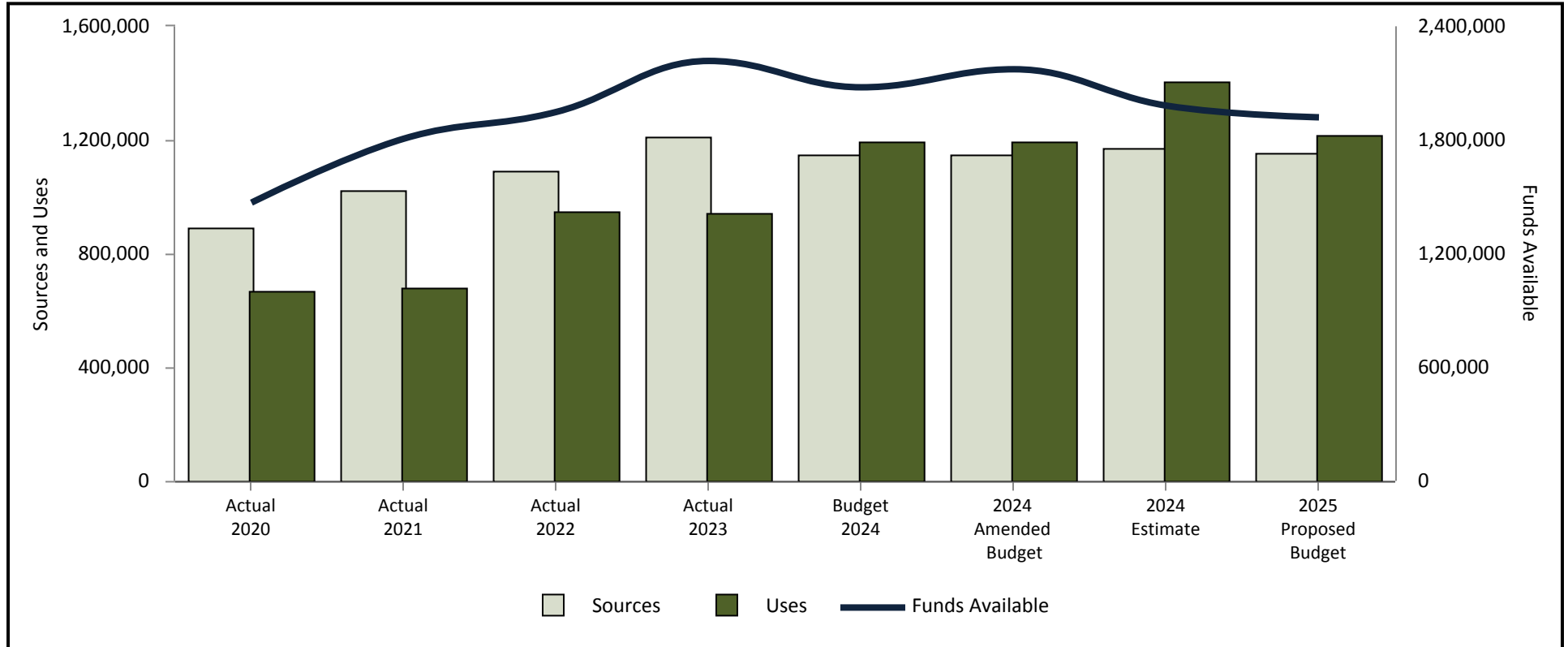
The City also issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service.

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	1,242,839	1,468,994	1,806,950	1,948,077	2,121,959	2,217,165	2,217,165	1,981,166
Sources of Funds								
Operating Revenues								
Charges for Services	867,505	1,029,627	1,122,442	1,105,609	1,120,000	1,120,000	1,100,000	1,100,000
Interest and other	26,374	(8,934)	(30,905)	106,647	28,600	28,600	72,000	53,600
Total Operating Revenues	893,879	1,020,693	1,091,537	1,212,256	1,148,600	1,148,600	1,172,000	1,153,600
Other financing sources	—	—	—	—	—	—	—	—
Total Sources of Funds	893,879	1,020,693	1,091,537	1,212,256	1,148,600	1,148,600	1,172,000	1,153,600
Uses of Funds								
Operating Expenses	189,077	76,163	147,760	177,966	260,850	260,850	251,300	208,505
Total Operating Expenses	189,077	76,163	147,760	177,966	260,850	260,850	251,300	208,505
Capital outlay	478,647	606,574	802,650	765,202	931,699	931,699	1,156,699	1,006,699
Total Uses of Funds	667,724	682,737	950,411	943,168	1,192,549	1,192,549	1,407,999	1,215,204
Net Sources(Uses) of Funds	226,155	337,956	141,126	269,088	(43,949)	(43,949)	(235,999)	(61,604)
Ending Funds Available	1,468,994	1,806,950	1,948,077	2,217,165	2,078,010	2,173,216	1,981,166	1,919,561
Funds Available Percentage Change		23.0 %	7.8 %	13.8 %	(6.3)%	4.6 %	(8.8)%	(3.1)%



PUBLIC WORKS

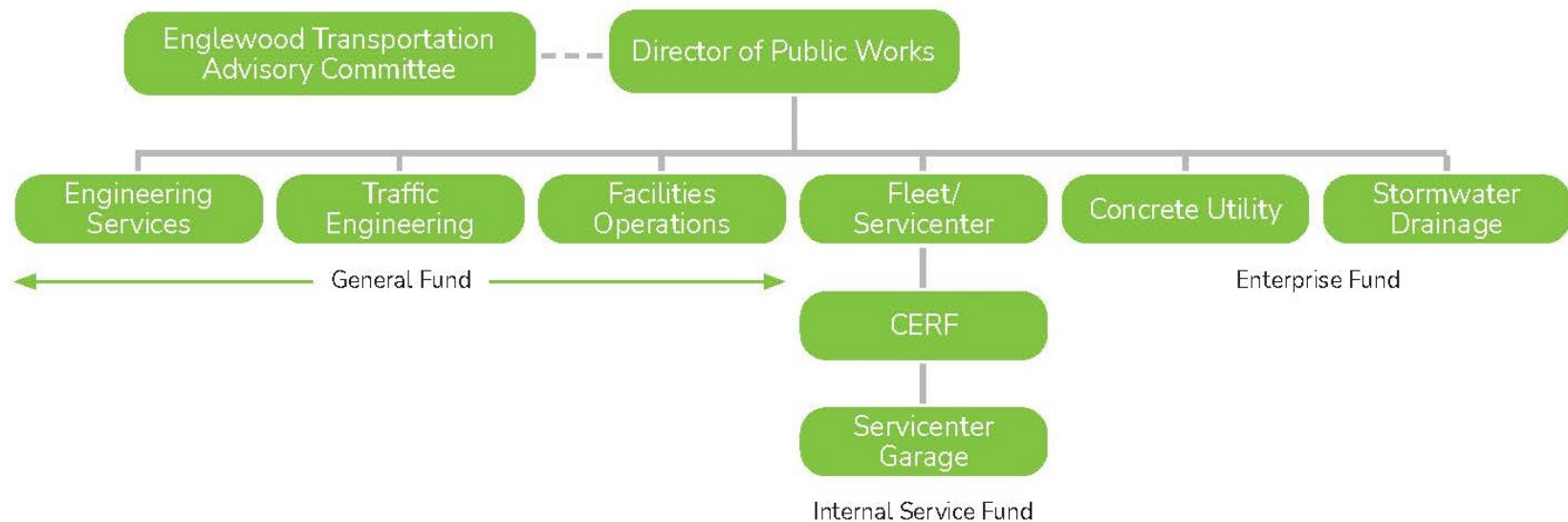
MISSION

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

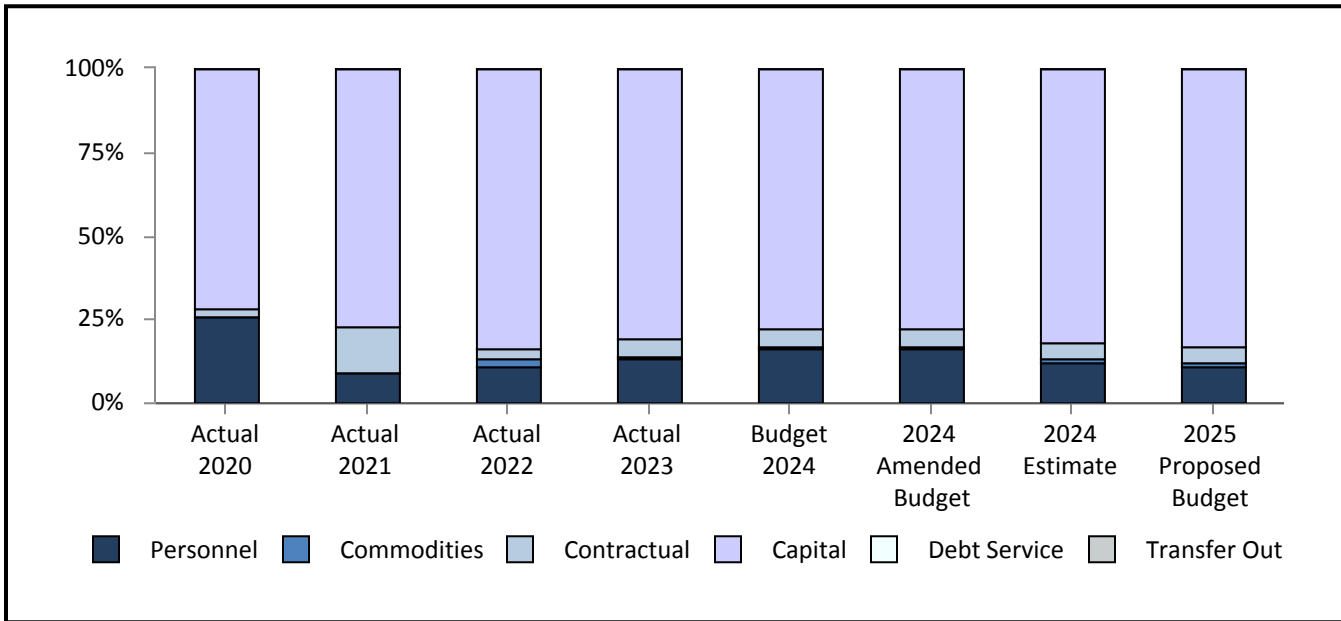
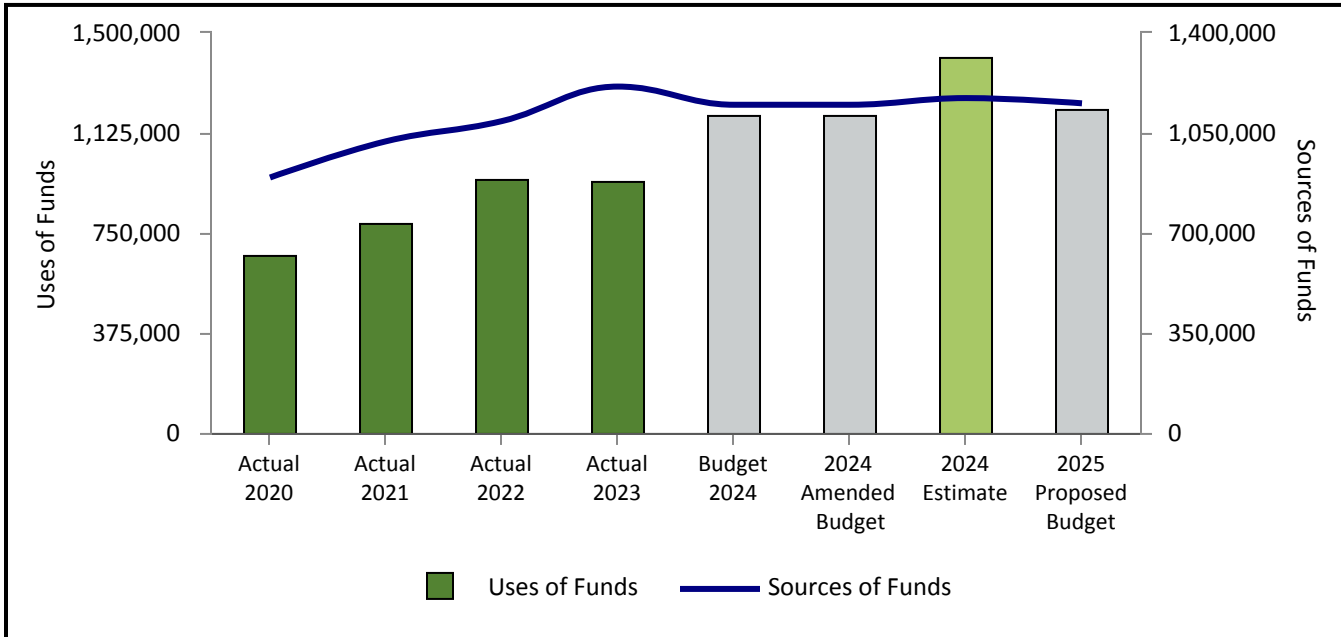
DESCRIPTION

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.

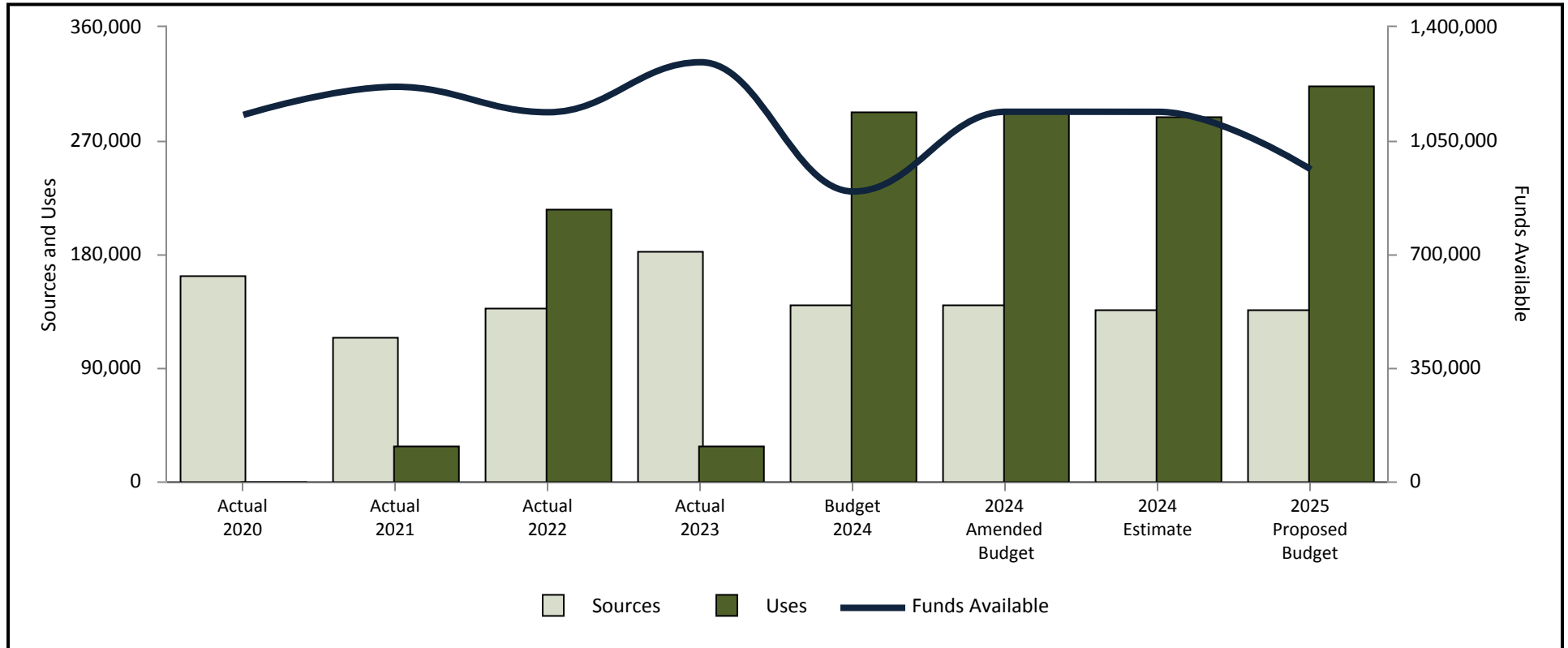


Department Public Works
Fund Concrete Utility
Account 44.XXXX - Source (Revenues) and Uses (Expenditures)



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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	955,252	1,129,370	1,216,127	1,137,676	1,046,051	1,291,896	1,291,896	1,139,021
Sources of Funds								
Operating Revenues								
Program revenues	34,799	11,885	(10,033)	54,906	20,275	20,275	20,275	20,275
Grant income	126,665	94,420	144,683	125,100	115,000	115,000	115,000	115,000
Other	2,103	8,747	3,189	2,263	5,050	5,050	1,000	1,050
Total Operating Revenues	163,567	115,052	137,839	182,269	140,325	140,325	136,275	136,325
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	163,567	115,052	137,839	182,269	140,325	140,325	136,275	136,325
Uses of Funds								
Operating Expenses								
Program expenses	(10,551)	28,294	216,290	28,049	293,000	293,000	289,150	314,150
Interest expense	—	—	—	—	—	—	—	—
Total Operating Expenses	(10,551)	28,294	216,290	28,049	293,000	293,000	289,150	314,150
Capital outlay	—	—	—	—	—	—	—	—
Transfers Out	—	—	—	—	—	—	—	—
Total Uses of Funds	(10,551)	28,294	216,290	28,049	293,000	293,000	289,150	314,150
Net Sources (Uses) of Funds	174,118	86,758	(78,451)	154,220	(152,675)	(152,675)	(152,875)	(177,825)
Ending Funds Available	1,129,370	1,216,127	1,137,676	1,291,896	893,376	1,139,221	1,139,021	961,196
Funds Available Percentage Change	0.00%	7.68 %	-6.45%	13.56%	-30.85%	27.52%	-0.02 %	-15.61%

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.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City as well as other governmental organizations on a cost- reimbursement basis.

Central Services Fund – Accounted for the financing of printing services and for maintaining an inventory of frequently used or essential office supplies provided by Central Services to other departments of the City on a cost reimbursement basis. This fund was closed at the end of 2019.

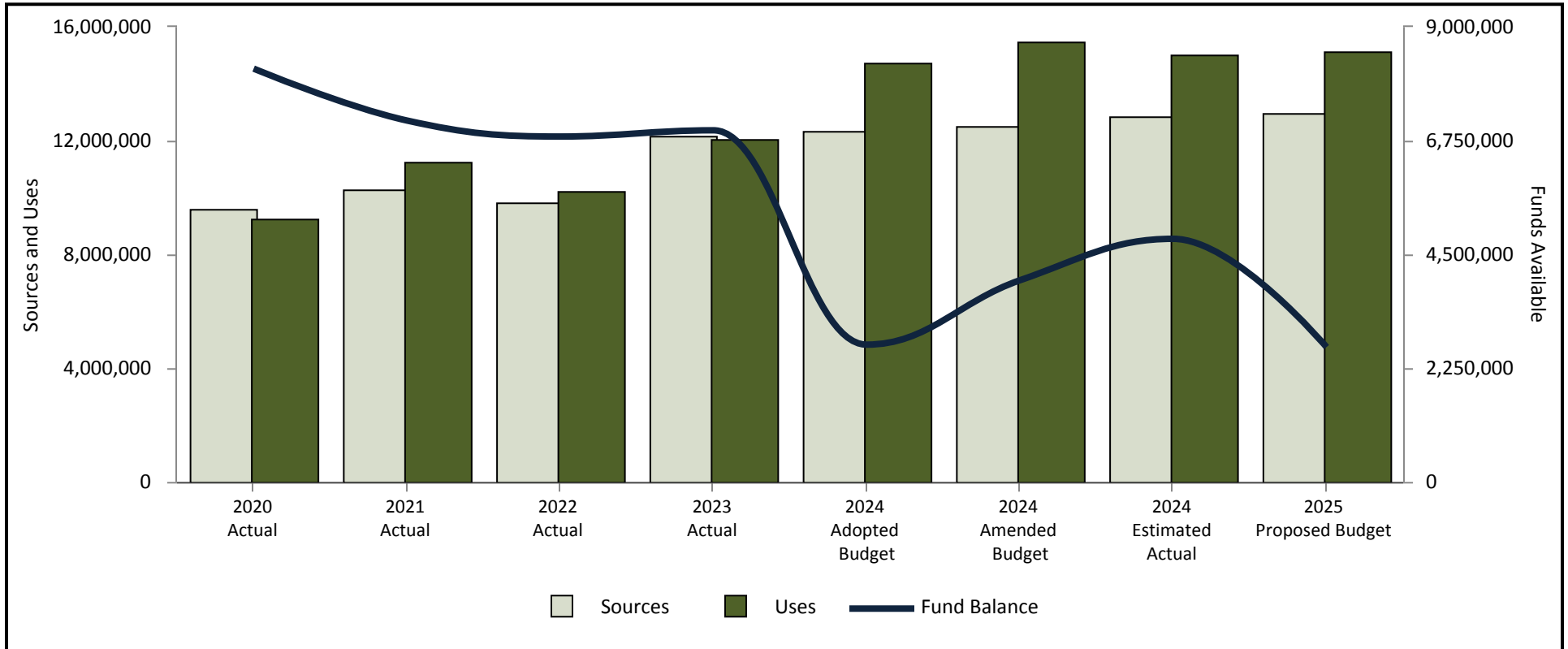
Servicenter Fund – Accounts for the financing of automotive repairs and services provided by the Servicenter to other departments of the City, or to other governmental units, on a cost reimbursement basis.

Capital Equipment Replacement Fund – Accounts for the accumulation of funds for the scheduled replacement of City-owned equipment and vehicles.

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

Employee Benefits Fund – Accounts for the administration of providing City employee benefit programs: medical, dental, life, and disability insurance.

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

Servicenter Fund, Capital Equipment Replacement Fund,
Risk Management Fund, and Employee Benefits Fund

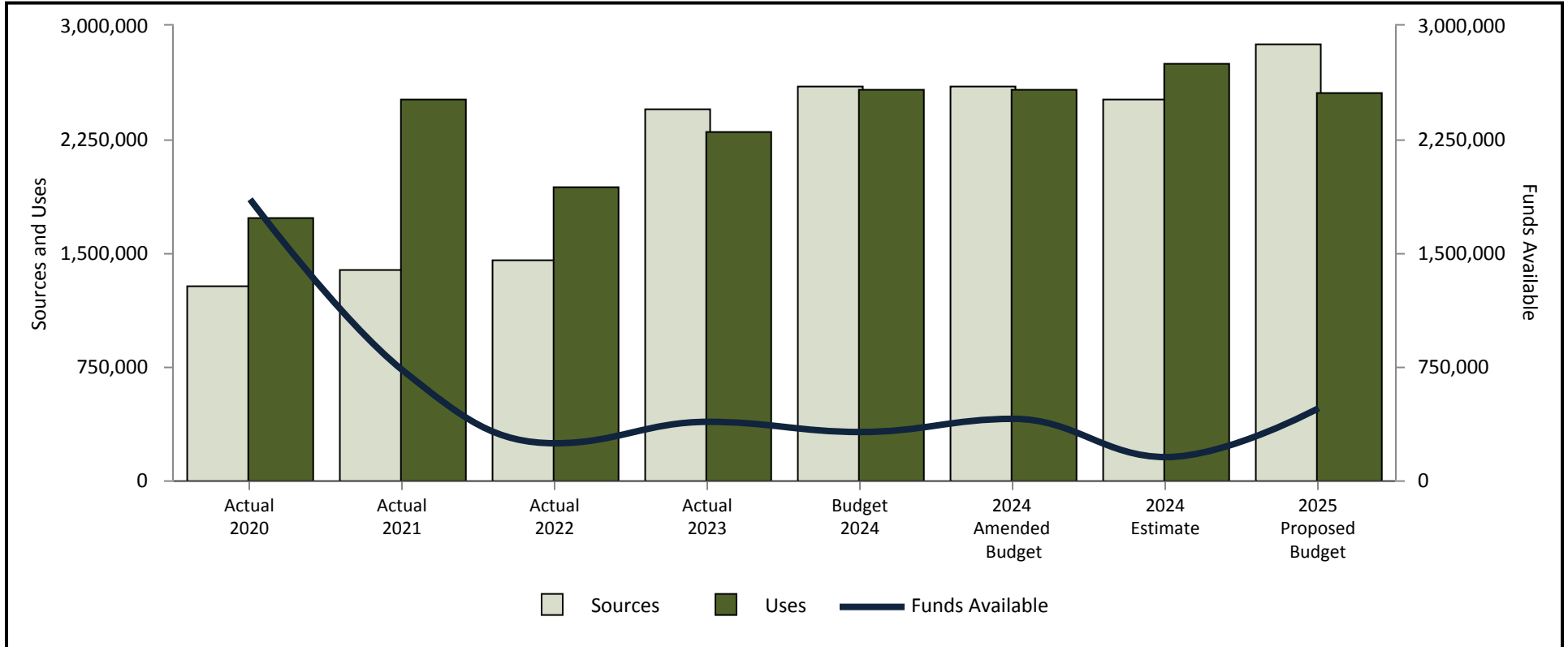
Combined Statement of Fund Sources, Uses and Changes in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actual	2025 Proposed Budget
Beginning Funds Available	\$ 7,825,991	\$ 8,177,507	\$ 7,250,111	\$ 6,833,097	\$ 5,118,380	\$ 6,956,583	\$ 6,956,583	\$ 4,809,731
Sources of Funds								
Total Revenue	9,614,614	10,158,068	9,817,317	12,188,630	12,339,305	12,339,305	12,709,733	12,995,044
Other Financing Sources	—	100,000	—	—	—	155,178	155,378	—
Total Sources of Funds	9,614,614	10,258,068	9,817,317	12,188,630	12,339,305	12,494,483	12,865,111	12,995,044
Uses of Funds								
Total Expenditures	9,263,098	11,182,764	10,234,331	12,065,144	14,741,738	15,305,989	15,011,963	15,137,909
Other Financing Uses	—	102,700	—	—	—	155,178	—	—
Total Uses of Funds	9,263,098	11,285,464	10,234,331	12,065,144	14,741,738	15,461,167	15,011,963	15,137,909
Net Sources (Uses) of Funds	351,516	(1,027,396)	(417,014)	123,486	(2,402,433)	(2,966,684)	(2,146,852)	(2,142,865)
Ending Funds Available	\$ 8,177,507	\$ 7,150,111	\$ 6,833,097	\$ 6,956,583	\$ 2,715,947	\$ 3,989,899	\$ 4,809,731	\$ 2,666,866
Funds Available Percentage Change		(12.56)%	(4.43)%	1.81 %	(60.96)%	46.91 %	20.55 %	(44.55)%

Department Public Works
Fund Servicer
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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	2,297,854	1,854,040	725,214	244,172	298,748	385,686	385,686	152,922
Sources of Funds								
Operating Revenues								
Vehicle maintenance	450,239	467,380	419,945	1,073,087	1,327,565	1,327,565	1,327,565	1,403,905
Building rentals	288,021	342,200	442,339	739,429	576,598	576,598	576,598	821,980
Direct rentals	357,836	458,253	531,046	509,734	576,147	576,147	495,000	529,400
Intergovernmental	146,838	110,943	40,103	89,332	100,000	100,000	90,000	100,000
Interest and Other	43,918	13,938	19,620	38,282	22,000	22,000	28,999	24,500
Total Operating Revenues	1,286,852	1,392,714	1,453,053	2,449,864	2,602,310	2,602,310	2,518,162	2,879,785
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	1,286,852	1,392,714	1,453,053	2,449,864	2,602,310	2,602,310	2,518,162	2,879,785
Uses of Funds								
Operating Expenses								
Servicenter Garage Costs	1,528,416	1,730,753	1,758,778	2,126,071	2,072,632	2,072,632	2,148,970	2,039,254
Servicenter Admin Costs	72,641	166,779	166,231	164,927	333,177	333,177	394,277	340,877
Total Operating Expenses	1,601,057	1,897,531	1,925,009	2,290,998	2,405,809	2,405,809	2,543,247	2,380,131
Capital Acquisitions	129,609	621,309	9,086	17,352	176,821	176,821	207,679	176,821
Other Financing Uses	—	2,700	—	—	—	—	—	—
Total Uses of Funds	1,730,666	2,521,540	1,934,095	2,308,350	2,582,630	2,582,630	2,750,926	2,556,952
Net Sources (Uses) of Funds	(443,814)	(1,128,826)	(481,042)	141,514	19,680	19,680	(232,764)	322,833
Ending Funds Available	1,854,040	725,214	244,172	385,686	318,428	405,366	152,922	475,756
Change	0.00 %	(60.88) %	(66.33) %	57.96 %	(17.44) %	27.30 %	(62.28) %	211.11 %



PUBLIC WORKS

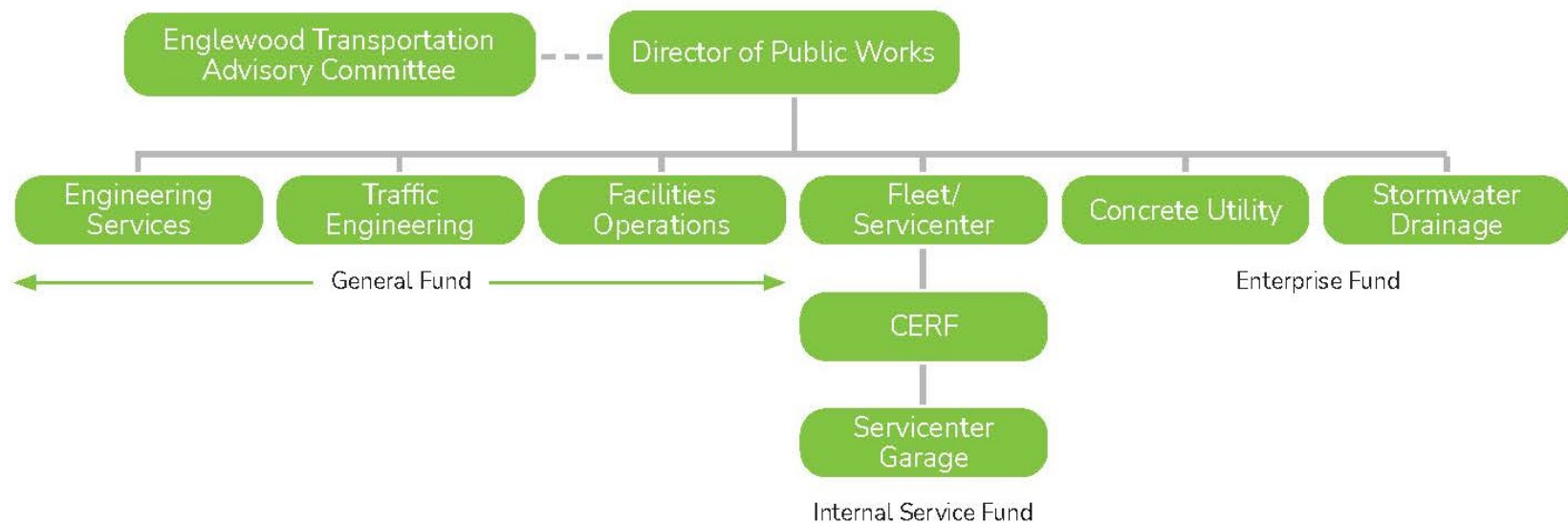
MISSION

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

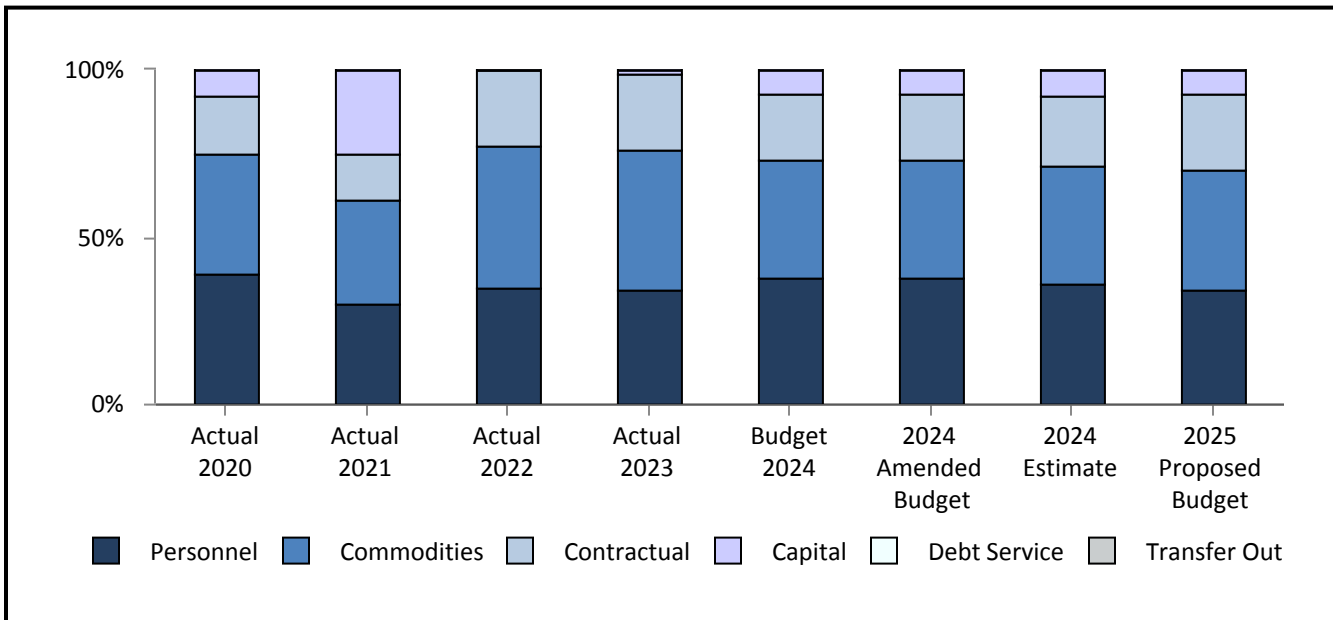
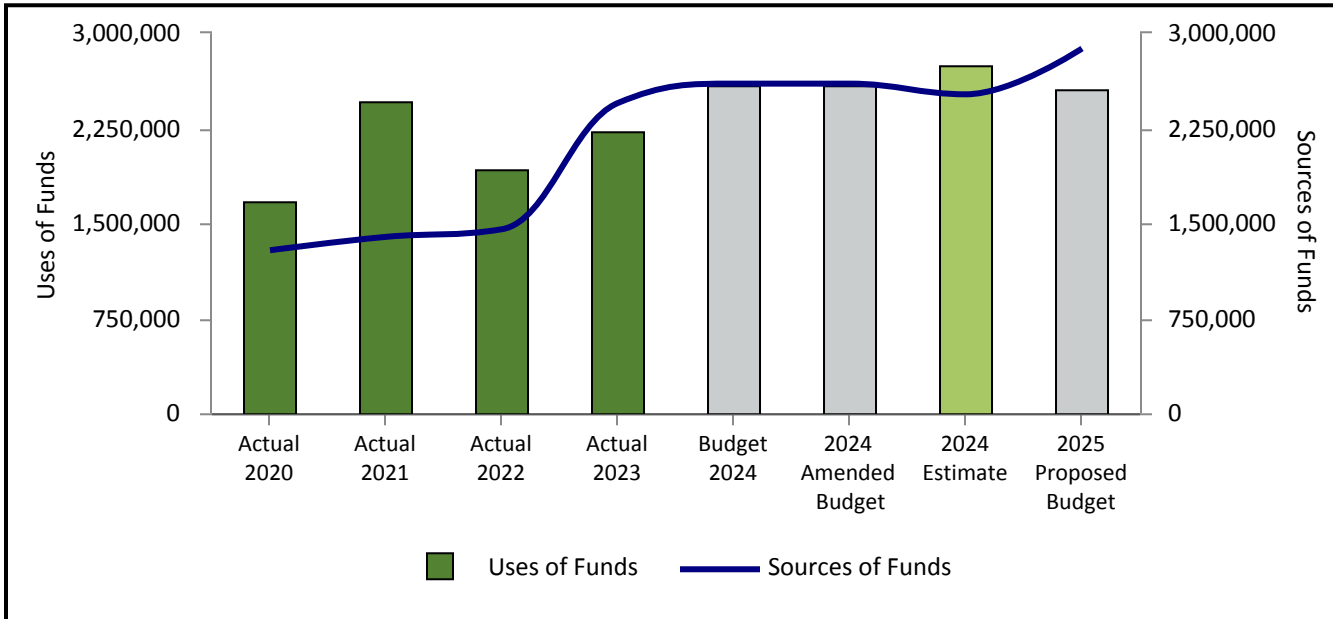
DESCRIPTION

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)

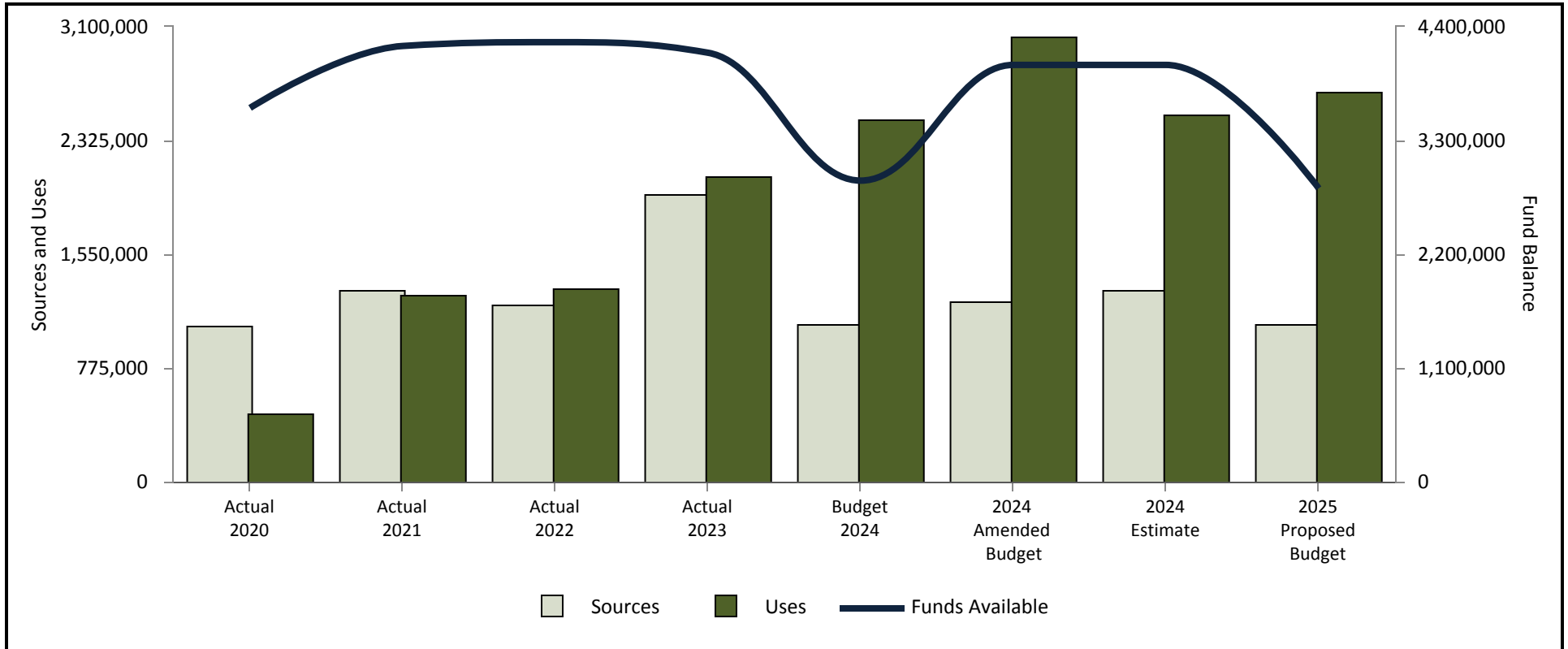


Department Public Works
Fund Servicenter
Account 61.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	1,242,934	1,378,776	1,433,433	2,411,582	2,580,310	2,580,310	2,489,163	2,855,285
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	43,279	(5,501)	(17,429)	34,892	10,000	10,000	25,000	10,000
Other Income	639	19,439	37,049	3,390	12,000	12,000	4,000	14,500
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,286,852	1,392,714	1,453,053	2,449,864	2,602,310	2,602,310	2,518,163	2,879,785
Percent Change		8.23%	4.33%	68.60%	6.22%	0.00%	-3.23%	14.36%
Uses of Funds								
Personnel	658,043	746,144	662,962	759,817	967,782	967,782	998,894	879,132
Commodities	610,957	759,122	811,141	941,646	912,375	912,375	973,125	911,718
Contractual	281,155	334,712	443,664	510,749	525,652	525,652	571,228	589,281
Capital	129,609	621,309	9,086	17,352	176,821	176,821	207,679	176,821
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	1,679,764	2,461,287	1,926,853	2,229,564	2,582,630	2,582,630	2,750,926	2,556,952
Percent Change		46.53%	-21.71%	15.71%	15.84%	0.00%	6.52%	-7.05%
Employee FTE	9.840	9.250	9.250	8.250	8.000	8.000	8.000	8.000
Percent Change FTE		-6.00%	0.00%	-10.81%	-3.03%	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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	3,615,491	4,214,502	4,251,352	4,149,101	2,912,187	4,031,405	4,031,405	2,837,373
Sources of Funds								
Operating Revenues								
CERF Charges	829,661	910,471	1,000,000	1,241,712	988,091	988,091	988,091	988,091
Interest and Other	233,708	299,175	210,214	723,180	82,500	82,500	162,499	82,500
Total Operating Revenues	1,063,369	1,209,646	1,210,214	1,964,892	1,070,591	1,070,591	1,150,590	1,070,591
Other Financing Sources	—	100,000	—	—	—	155,178	155,378	—
Total Sources of Funds	1,063,369	1,309,646	1,210,214	1,964,892	1,070,591	1,225,769	1,305,968	1,070,591
Uses of Funds								
Operating Expenses								
Operating Costs	35,972	199,731	(374,012)	196,569	—	—	—	—
Total Operating Costs	35,972	199,731	(374,012)	196,569	—	—	—	—
Capital Acquisitions	428,386	1,073,065	1,686,477	1,886,020	2,466,534	3,030,785	2,500,000	2,655,000
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	464,358	1,272,796	1,312,465	2,082,589	2,466,534	3,030,785	2,500,000	2,655,000
Net Sources(Uses) of Funds	599,011	36,850	(102,251)	(117,697)	(1,395,943)	(1,805,016)	(1,194,032)	(1,584,409)
Ending Funds Available	4,214,502	4,251,352	4,149,101	4,031,405	1,516,244	2,226,389	2,837,373	1,252,964
Funds Available Percentage Change	—%	0.87%	-2.41%	-2.84%	-62.39%	46.84%	27.44%	-55.84%



PUBLIC WORKS

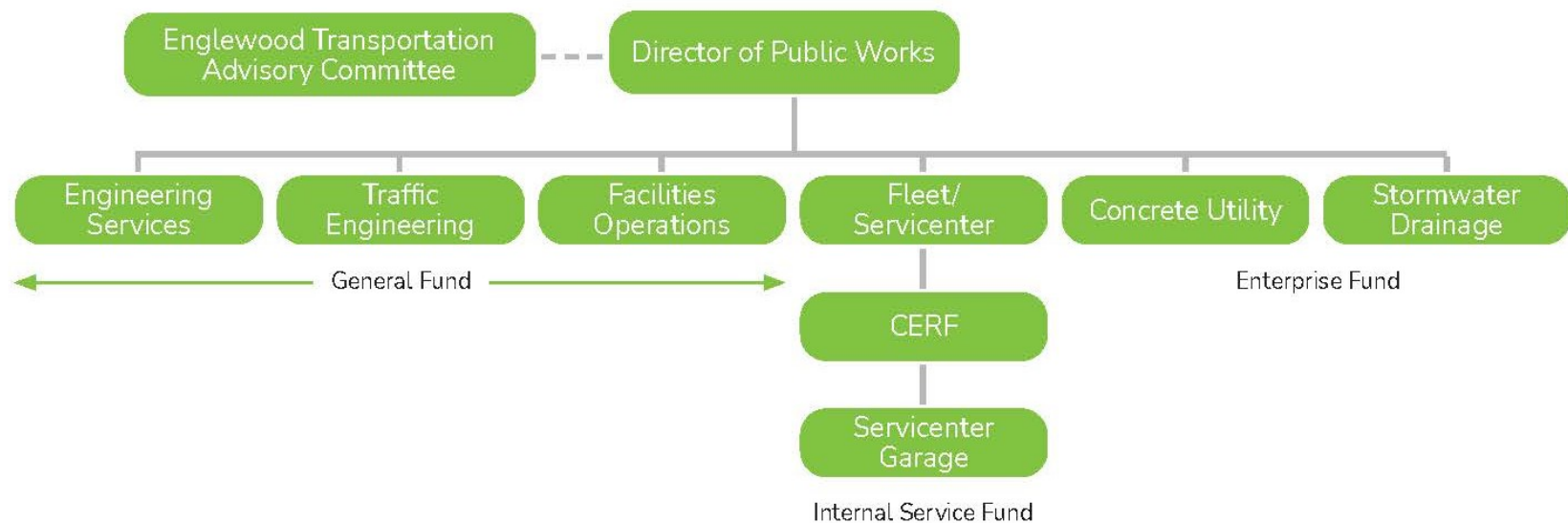
MISSION

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

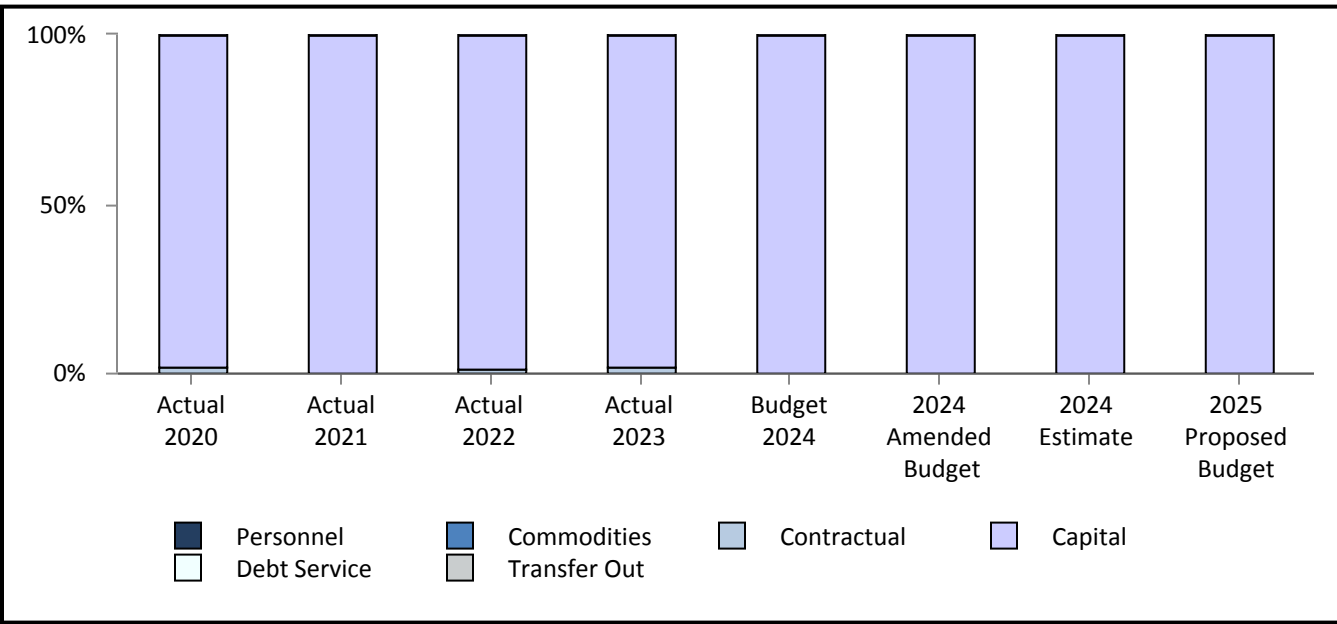
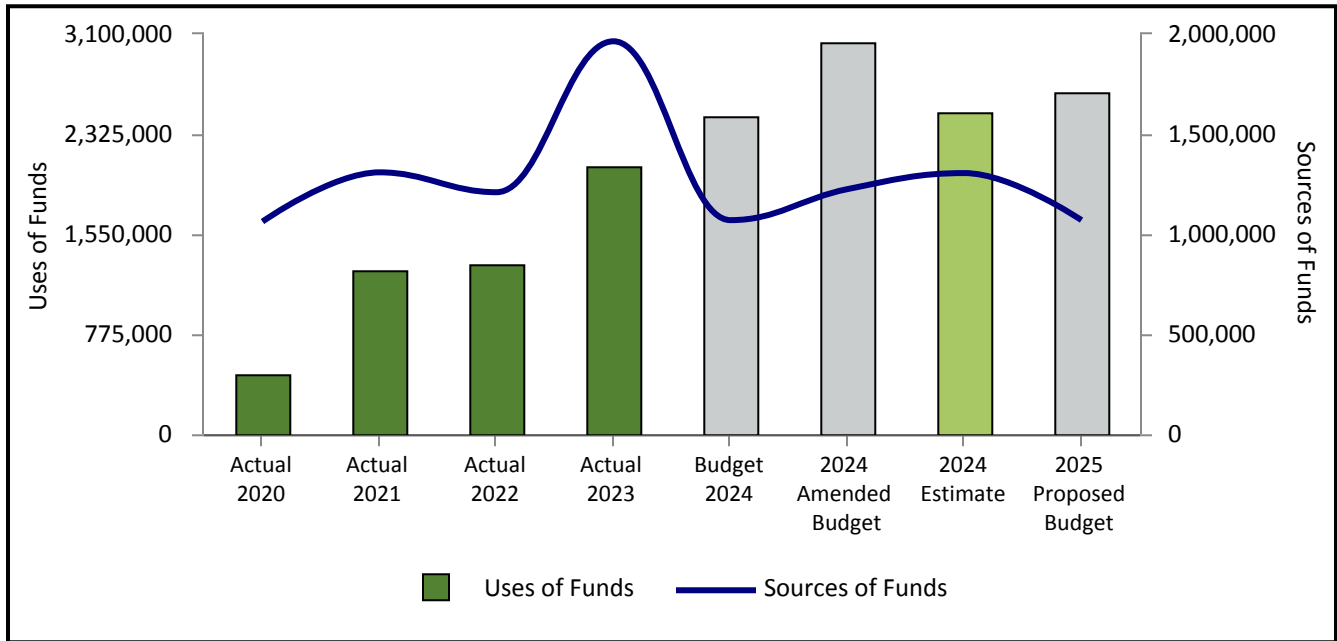
DESCRIPTION

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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	829,661	910,471	1,000,000	1,241,712	988,091	988,091	988,091	988,091
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	77,011	(24,995)	(80,949)	191,961	20,000	20,000	100,000	20,000
Other Income	156,699	263,215	863,307	531,220	62,500	62,500	62,499	62,500
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,063,370	1,148,691	1,782,358	1,964,892	1,070,591	1,070,591	1,150,590	1,070,591
Percent Change		8.02 %	55.16 %	10.24 %	-45.51%	0.00%	7.47%	-6.95%
Uses of Funds								
Personnel	—	—	—	—	—	—	—	—
Commodities	—	—	—	—	—	—	—	—
Contractual	7,787	—	21,595	39,565	—	—	—	—
Capital	428,386	1,073,065	1,686,477	1,886,020	2,466,534	3,030,785	2,500,000	2,655,000
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	436,173	1,073,065	1,708,072	1,925,585	2,466,534	3,030,785	2,500,000	2,655,000
Percent Change		146.02 %	59.18 %	12.73 %	28.09%	22.88%	-17.51%	6.20%
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)

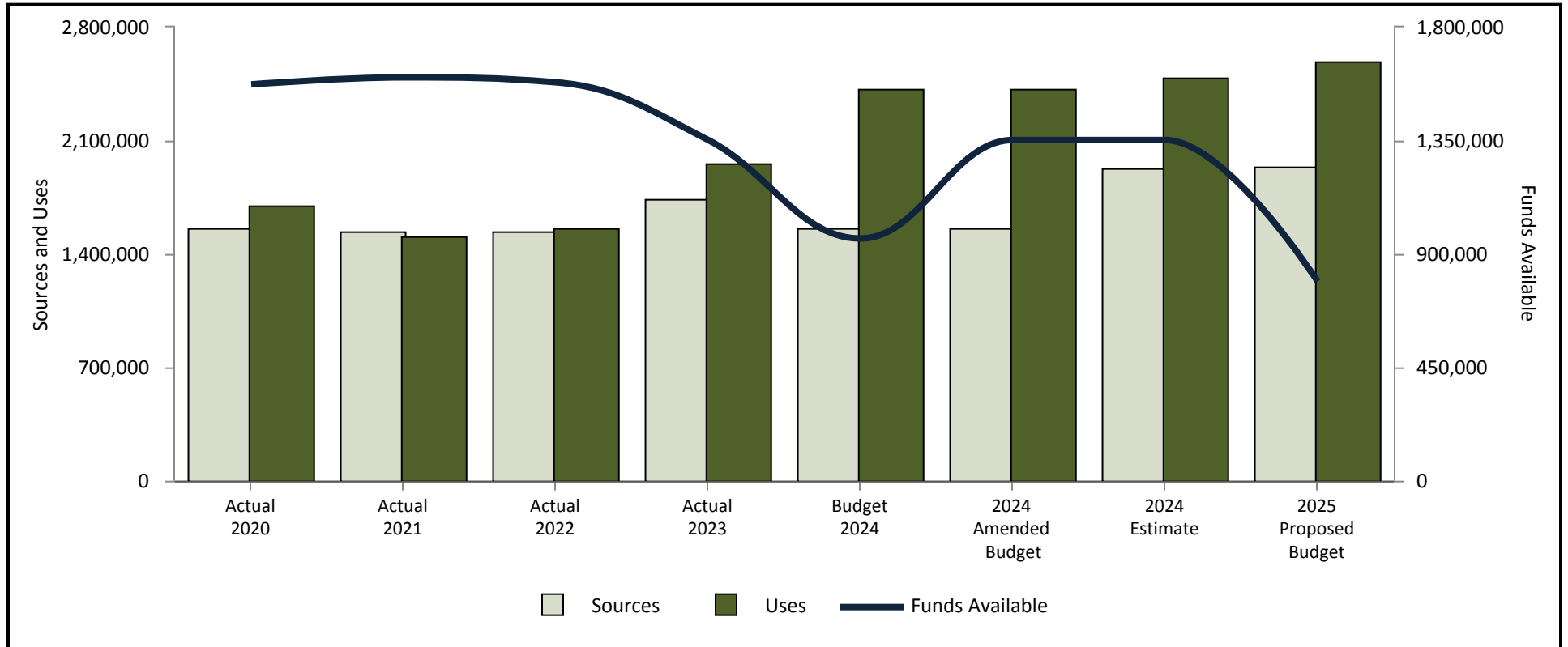
2025 Capital Equipment Replacement List

2014-2024 ROLLOVER REPLACEMENT UNITS				
Unit #	Year/Make/Model	Est. Repl. Cost	Replacement Year	Notes
1320	2003 FREIGHTLINER FL80	\$ 147,800.00	2014	MEETS YEARS IN SERVICE REPLACEMENT THRESHOLD
1433	2009 KOMATSU WA200-6	\$ 150,000.00	2021	MEETS THREE YEARS PAST DUE THRESHOLD
1439	2012 GMC 3500 HD	\$ 58,000.00	2020	MEETS M&R REPLACEMENT THRESHOLD
1443	2013 CHEVROLET 2500HD	\$ 28,665.00	2021	MEETS M&R REPLACEMENT THRESHOLD
2381	2017 CHEVROLET EQUINOX	\$ 28,000.00	2023	VANCE REQUEST TO REPLACE
3314	2007 VOLVO G930	\$ 226,213.00	2022	MEETS THE 50% REPLACEMENT THRESHOLD
3322	2012 FREIGHTLINER M2106V	\$ 160,131.00	2024	TIM HOOS REQUEST TO REPLACE IN 2025
5224	2003 DAKOTA TURF TENDER 420	\$ 35,000.00	2013	WILL BE 12 YEARS PAST DUE - RECOMMEND TO REPLACE
5259	2012 JOHN DEERE 4520	\$ 42,933.00	2024	MEETS THREE YEARS PAST DUE THRESHOLD
5274	2015 CHEVROLET SILVERADO 3500	\$ 60,000.00	2021	WILL BE FOUR (4) YEARS PAST DUE - RECOMMEND TO REPLACE
5289	2018 JOHN DEERE GATOR 825E	\$ 25,434.00	2023	MEETS THE 50% REPLACEMENT THRESHOLD
7476	2016 CHEVROLET EQUINOX	\$ 27,000.00	2021	MEETS THREE YEARS PAST DUE THRESHOLD
7480	2016 DODGE GRAND CARAVAN	\$ 30,000.00	2021	MEETS THREE YEARS PAST DUE THRESHOLD
7482	2017 CHEVROLET EQUINOX	\$ 28,200.00	2022	VANCE REQUEST TO REPLACE
7496	2018 CHEVROLET EQUINOX	\$ 28,500.00	2023	VANCE REQUEST TO REPLACE
7513	2019 DODGE CHARGER	\$ 33,043.00	2023	MEETS THE 50% REPLACEMENT THRESHOLD
SUB-TOTAL		\$ 1,108,919.00		
2025 REPLACEMENT UNITS				
Unit #	Year/Make/Model	Est. Repl. Cost	Replacement Year	Notes
7516	2020 CHEVROLET TAHOE	\$ 45,291.56	2025	
7517	2020 CHEVROLET TAHOE	\$ 45,291.56	2025	
7999	2017 JACOBSEN AR522	\$ 52,108.36	2025	
SUB-TOTAL		\$ 142,691.48		
ESTIMATED 2025 TOTAL		\$ 1,251,610.48		
2025 BUDGET		\$ 1,314,191.00		

Department Human Resources and City Attorney's Office
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



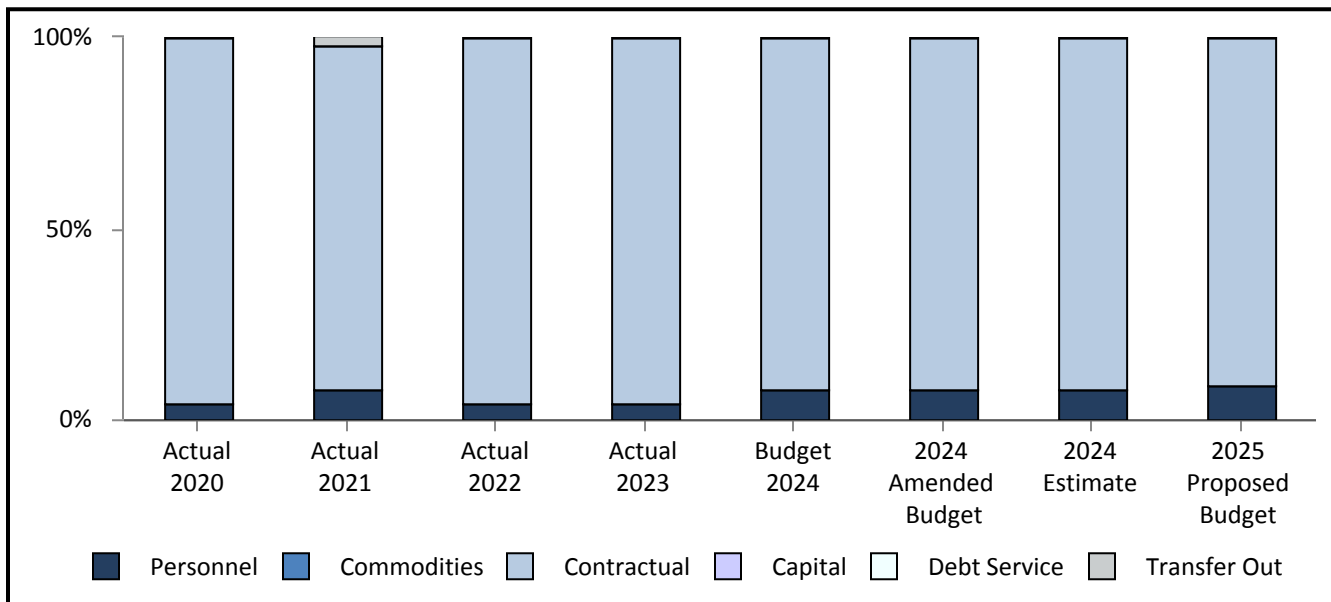
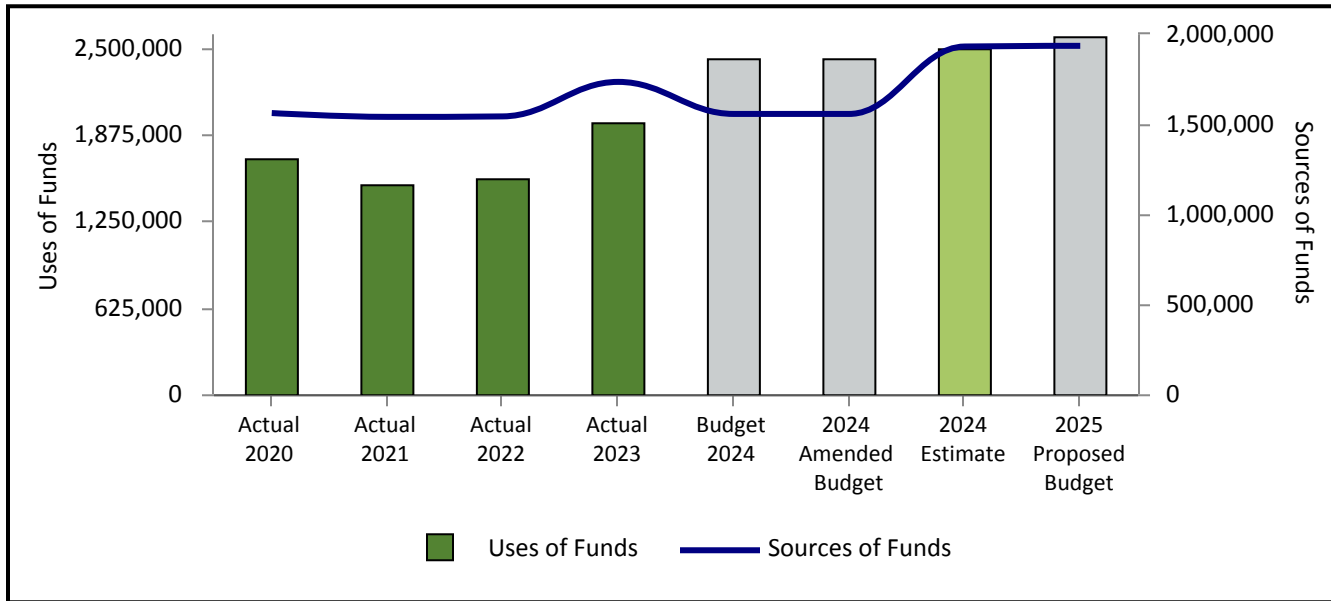
Department Human Resources and City Attorney's Office
Fund Risk Management
Account 63.XXXX - Source (Revenues) and Uses (Expenditures)

RISK MANAGEMENT FUND

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

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	\$ 1,715,896	\$ 1,573,327	\$ 1,601,233	\$ 1,581,637	\$ 961,659	\$ 1,352,633	\$ 1,352,633	\$ 791,443
Sources of Funds								
Operating Revenues								
Intergovernmental service charges:								
Property and liability	—	—	—	—	—	—	—	—
Workers' Compensation	701,694	702,164	703,029	700,072	696,187	696,187	705,000	696,187
Net Investment Income and Other	860,633	838,932	840,666	1,035,371	861,236	861,236	1,227,000	1,239,500
Total Operating Revenues	1,562,327	1,541,096	1,543,695	1,735,443	1,557,423	1,557,423	1,932,000	1,935,687
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	1,562,327	1,541,096	1,543,695	1,735,443	1,557,423	1,557,423	1,932,000	1,935,687
Uses of Funds								
Operating Expenses								
Property and liability	1,081,633	882,396	1,137,249	1,388,228	1,567,346	1,567,346	1,788,713	1,968,449
Workers' Compensation	623,263	630,793	426,042	576,219	856,978	856,978	704,477	624,026
Total Operating Expenses	1,704,896	1,513,189	1,563,291	1,964,447	2,424,324	2,424,324	2,493,190	2,592,474
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	1,704,896	1,513,189	1,563,291	1,964,447	2,424,324	2,424,324	2,493,190	2,592,474
Net Sources(Uses) of Funds	(142,569)	27,907	(19,596)	(229,004)	(866,901)	(866,901)	(561,190)	(656,787)
Ending Funds Available	\$ 1,573,327	\$ 1,601,233	\$ 1,581,637	\$ 1,352,633	\$ 94,758	\$ 485,732	\$ 791,443	\$ 134,655
Funds Available Percentage Change	—%	1.77%	-1.22%	-14.48%	-92.99%	412.60%	62.94%	-82.99%

Department Human Resources and City Attorney's Office
Fund Risk Management
Account 63.XXXX - Source (Revenues) and Uses (Expenditures)

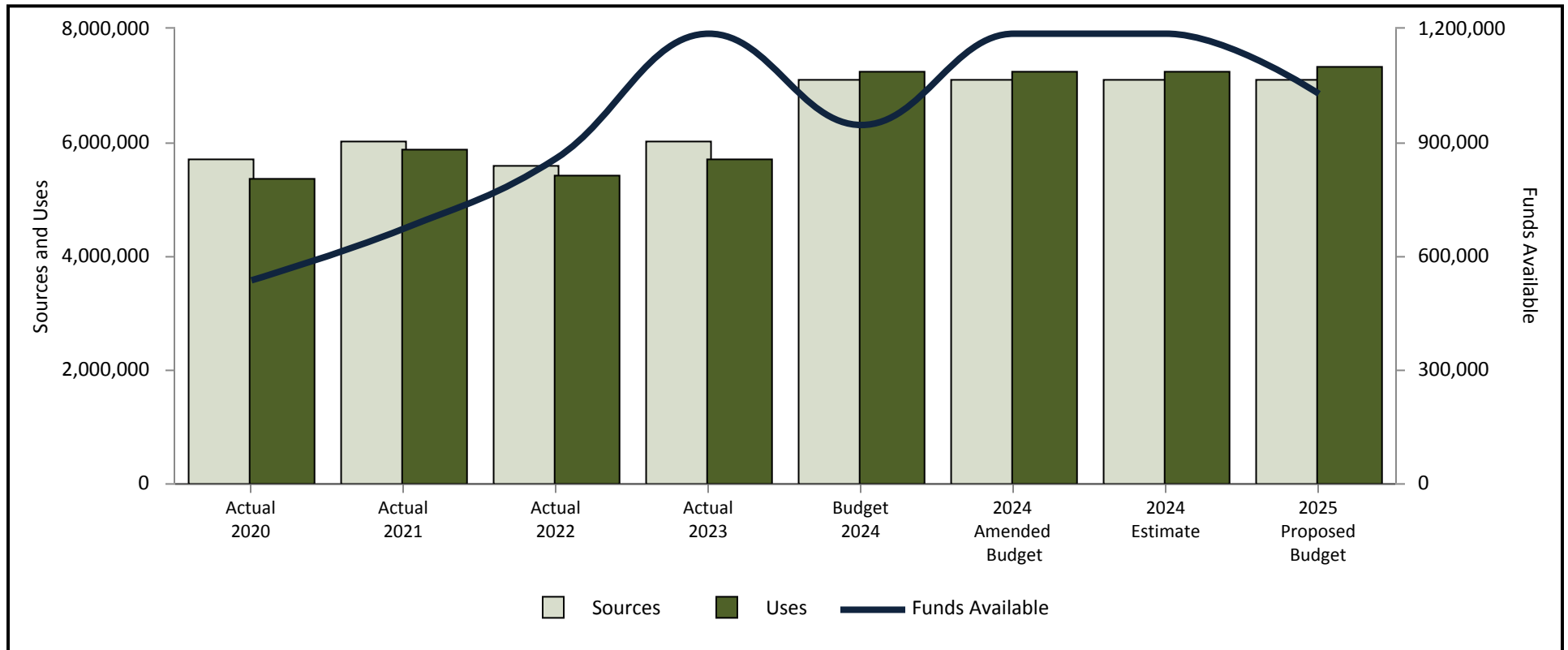


Department Human Resources and City Attorney's Office
Fund Risk Management
Account 63.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	1,511,236	1,551,144	1,553,028	1,628,052	1,532,423	1,532,423	1,855,000	1,913,687
Fines & Forfeitures	1,850	—	12,068	9,027	5,000	5,000	2,000	2,000
Investment Income	49,222	(11,212)	(32,083)	98,365	20,000	20,000	75,000	20,000
Other Income	18	1,164	10,682	0	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	1,562,326	1,541,096	1,543,695	1,735,443	1,557,423	1,557,423	1,932,000	1,935,687
Percent Change	—	-1.36%	0.17%	12.42%	-10.26%	0.00%	24.05%	0.19%
Uses of Funds								
Personnel	70,767	118,655	57,373	80,835	192,263	192,263	189,129	235,813
Commodities	—	0	—	—	500	500	—	500
Contractual	1,616,694	1,360,216	1,505,546	1,883,370	2,231,561	2,231,561	2,304,061	2,356,161
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	34,318	—	—	—	—	—	—
Total Uses	1,687,461	1,513,189	1,562,919	1,964,205	2,424,324	2,424,324	2,493,190	2,592,474
Percent Change	—	-10.33%	3.29%	25.68%	23.43%	0.00%	2.84%	3.98%
Employee FTE	0.750	0.500	0.500	1.250	1.500	1.250	1.250	1.500
Percent Change FTE		-33.33%	0.00%	150.00%	20.00%	-16.67%	20.00%	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 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Beginning Funds Available	196,750	535,639	672,312	858,186	945,786	1,186,859	1,186,859	1,027,993
Sources of Funds								
Operating Revenues								
Departmental Charges:								
Medical	4,425,668	4,776,122	4,295,945	4,639,041	5,833,600	5,833,600	5,833,600	5,833,600
Dental	419,182	414,464	386,024	394,812	405,000	405,000	405,000	405,000
Life	170,272	179,309	209,126	213,242	200,000	200,000	200,000	200,000
LTD	83,536	142,607	231,655	241,282	220,000	220,000	220,000	220,000
Administrative fees	535,436	506,791	503,161	501,068	449,881	449,881	449,881	449,881
Other	67,972	(4,681)	(15,556)	48,986	500	500	500	500
Total Operating Revenues	5,702,066	6,014,612	5,610,355	6,038,431	7,108,981	7,108,981	7,108,981	7,108,981
Other Financing Sources	—	—	—	—	—	—	—	—
Total Sources of Funds	5,702,066	6,014,612	5,610,355	6,038,431	7,108,981	7,108,981	7,108,981	7,108,981
Uses of Funds								
Operating Expenses								
Insurance and claims	4,979,377	5,537,317	5,234,548	5,415,364	6,634,848	6,634,848	6,634,848	6,634,948
Personal services & admin	376,811	340,621	189,657	294,153	633,402	633,402	632,999	698,535
Total Operating Expenses	5,363,177	5,877,939	5,424,481	5,709,758	7,268,250	7,268,250	7,267,847	7,333,483
Other Financing Uses	—	—	—	—	—	—	—	—
Total Uses of Funds	5,363,177	5,877,939	5,424,481	5,709,758	7,268,250	7,268,250	7,267,847	7,333,483
Net Sources(Uses) of Funds	338,889	136,673	185,874	328,673	(159,269)	(159,269)	(158,866)	(224,502)
Ending Funds Available	535,639	672,312	858,186	1,186,859	786,517	1,027,590	1,027,993	803,491
Change	0.00 %	25.52 %	27.65 %	38.30 %	-33.73%	30.65 %	0.04 %	-21.84 %

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:

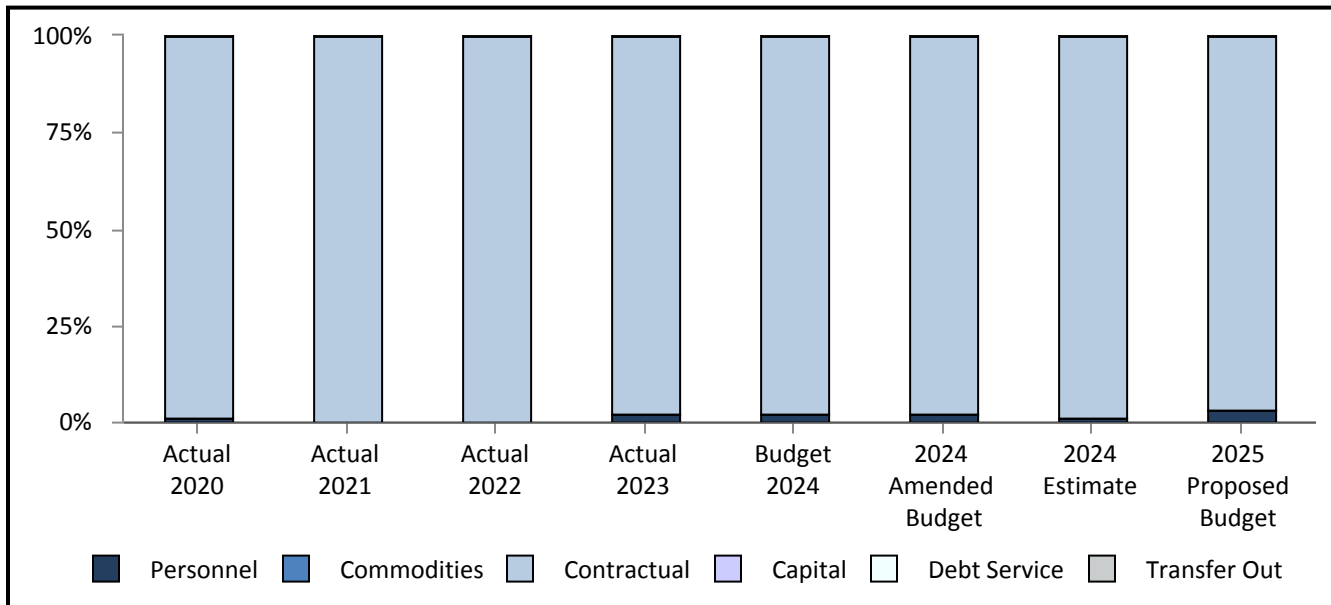
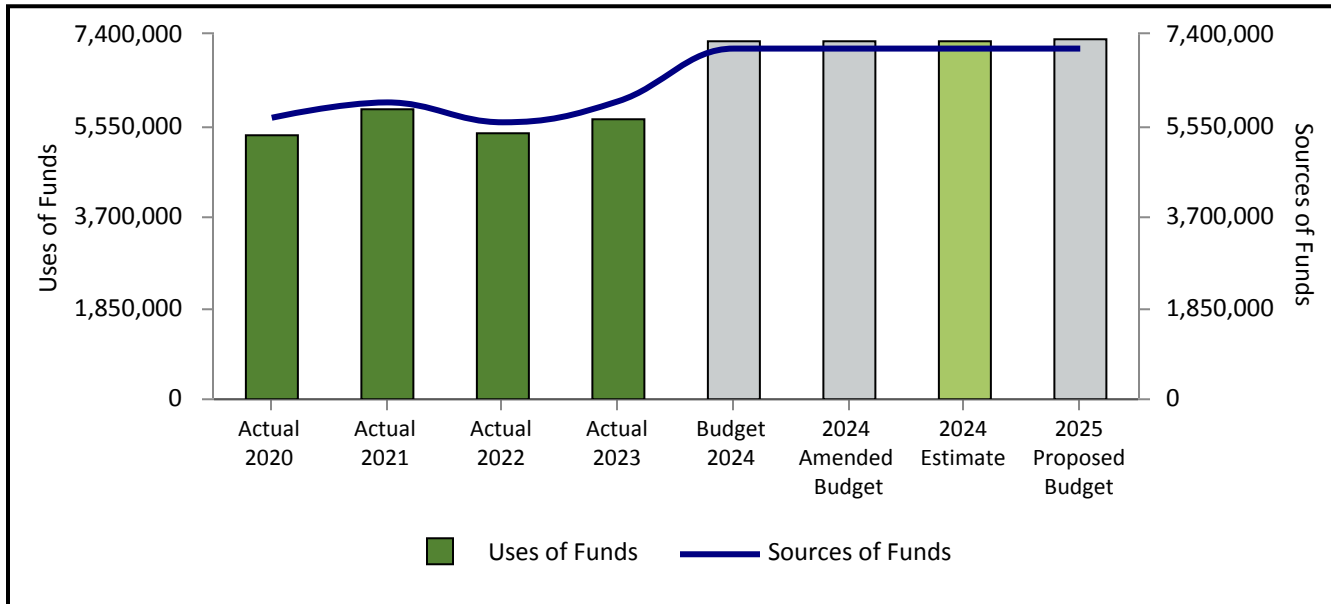
- Compensation
- Employee Benefits
- Employee Relations
- Employee Wellness Programs
- Employee Recognition
- Labor Relations and Negotiations
- Recruitment and Selection
- Risk Management
- Training and Development



Department Human Resources

Fund Employee Benefits Fund

Account 64.XXXX - Source (Revenues) and Uses (Expenditures)



Department Human Resources

Fund Employee Benefits Fund

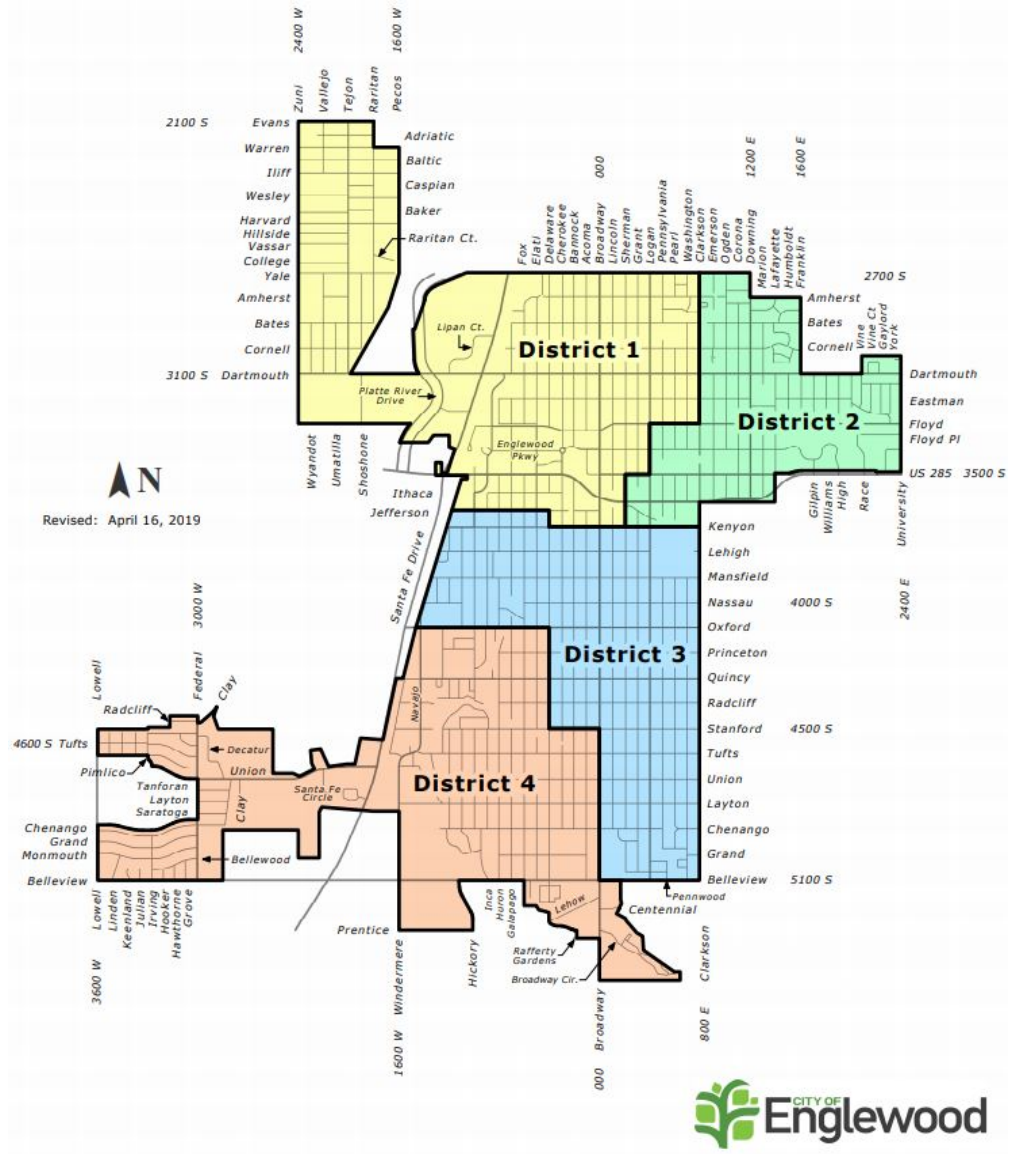
Account 64.XXXX - Source (Revenues) and Uses (Expenditures)

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	2024 Amended Budget	2024 Estimate	2025 Proposed Budget
Sources of Funds								
Taxes	—	—	—	—	—	—	—	—
Licenses & Permits	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
Charges for Services	5,634,094	6,019,293	5,625,912	5,989,447	7,108,481	7,108,481	7,108,481	7,108,481
Fines & Forfeitures	—	—	—	—	—	—	—	—
Investment Income	12,855	(4,916)	(16,554)	48,986	500	500	500	500
Other Income	55,117	236	998	0	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—
LT Debt Proceeds	—	—	—	—	—	—	—	—
Total Sources	5,702,065	6,014,613	5,610,355	6,038,432	7,108,981	7,108,981	7,108,981	7,108,981
Percent Change	—	5.48%	-6.72%	7.63%	17.73%	0.00%	0.00%	0.00%
Uses of Funds								
Personnel	58,891	47,260	26,254	113,741	154,963	154,963	154,960	190,096
Commodities	334	2,031	0	104	400	400	—	30,400
Contractual	5,296,964	5,828,647	5,397,951	5,595,672	7,112,887	7,112,887	7,112,887	7,112,987
Capital	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—	—	—
Total Uses	5,356,188	5,877,938	5,424,205	5,709,517	7,268,250	7,268,250	7,267,847	7,333,483
Percent Change	—	9.74%	-7.72%	5.26%	27.30%	0.00%	-0.01%	0.90%
Employees FTE	0.500	0.500	0.500	1.200	1.200	1.200	1.200	1.200
Percent Change FTE		0.00%	0.00%	140.00%	0.00%	0.00%	0.00%	0.00%

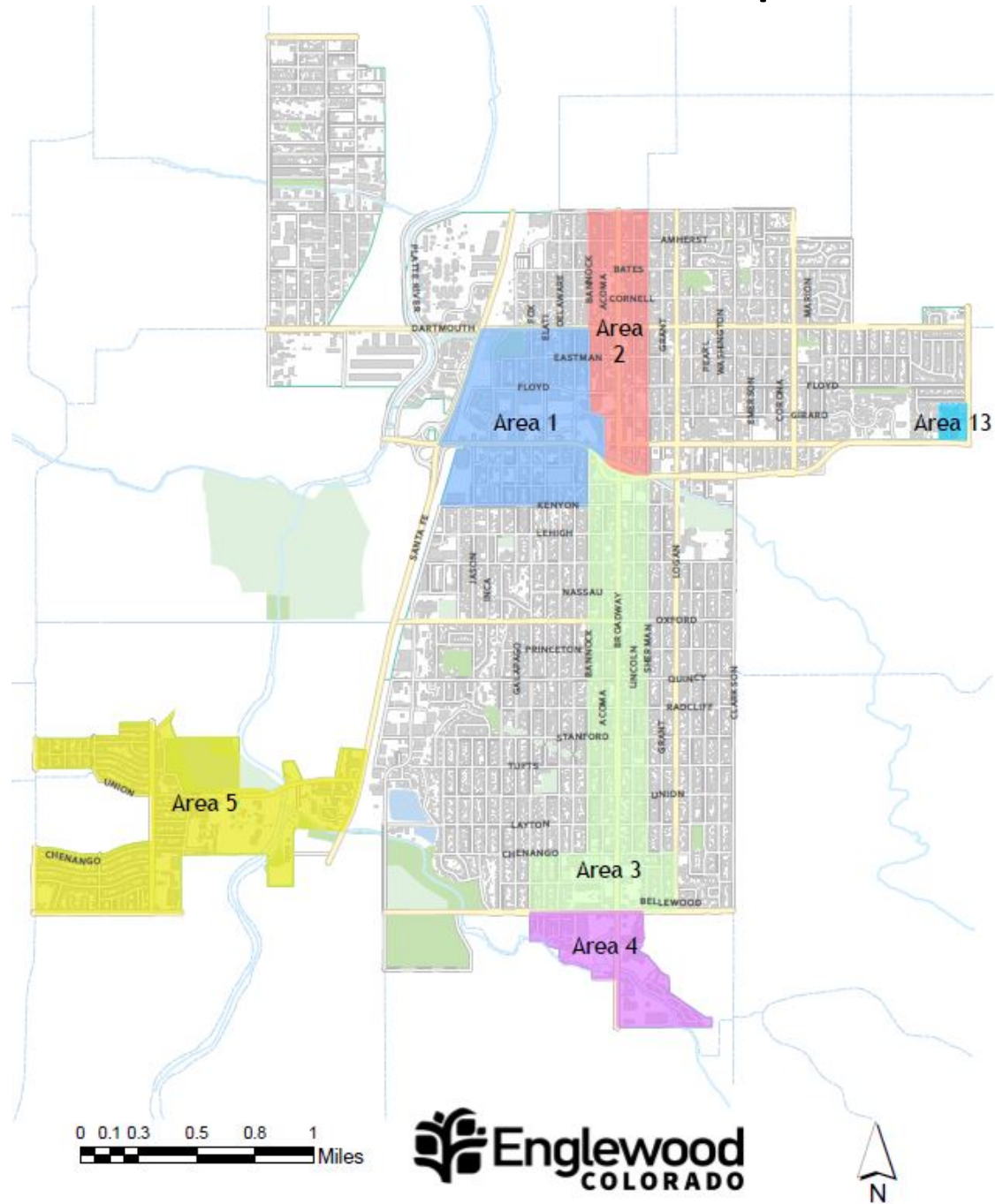
Supplemental Information

City Council District Map

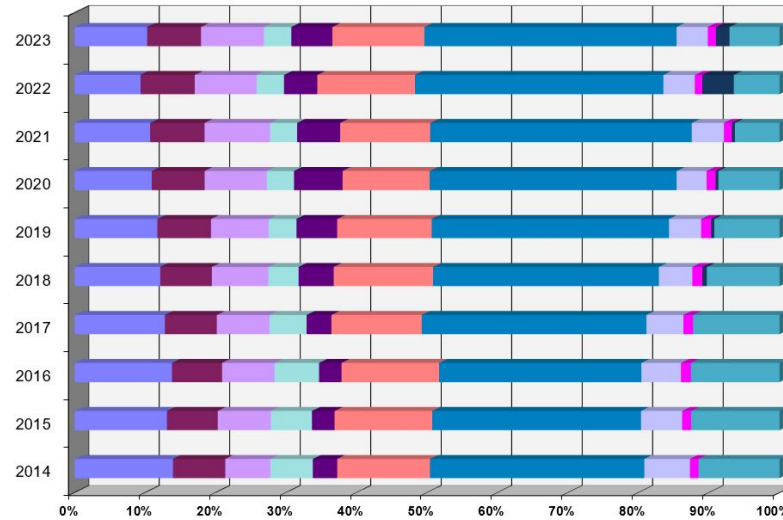
Mayor.....	Othoniel Sierra, District 1
Mayor Pro Tem.....	Joe Anderson, District 3
Council Member.....	Chelsea Nunnenkamp, District 2
Council Member.....	Steve Ward, District 4
Council Member.....	Rita Russell, At-Large
Council Member.....	Tena Prange, At-Large
Council Member.....	Kim Wright, At-Large



Sales and Use Tax Area Map



2014-YTD JULY 2024 Sales and Use Tax Receipts By Area



■ Area 1 ■ Area 2 ■ Area 3 ■ Area 4 ■ Area 5 ■ Area 6 ■ Area 7 ■ Area 8 ■ Area 13 ■ Area 14 ■ Use Tax Only

Business Area	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	JUL YTD 2024
Area 1	13.94%	13.10%	13.81%	12.81%	12.14%	11.74%	10.94%	10.72%	9.35%	10.28%	10.09%
Area 2	7.44%	7.21%	7.11%	7.36%	7.33%	7.60%	7.51%	7.72%	7.70%	7.65%	7.69%
Area 3	6.39%	7.52%	7.44%	7.48%	8.02%	8.18%	8.82%	9.29%	8.77%	8.95%	8.99%
Area 4	6.02%	5.84%	6.31%	5.26%	4.29%	3.95%	3.87%	3.84%	3.89%	3.87%	3.87%
Area 5	3.46%	3.20%	3.19%	3.53%	4.97%	5.77%	6.89%	6.10%	4.73%	5.83%	5.54%
Area 6	13.15%	13.86%	13.84%	12.81%	14.09%	13.41%	12.34%	12.78%	13.85%	13.04%	13.24%
Area 7	30.42%	29.62%	28.70%	31.86%	32.04%	33.66%	35.03%	37.11%	35.25%	35.79%	36.00%
Area 8	6.47%	5.83%	5.60%	5.25%	4.74%	4.56%	4.26%	4.55%	4.46%	4.43%	4.47%
Area 13	1.22%	1.27%	1.42%	1.39%	1.42%	1.42%	1.29%	1.13%	1.06%	1.15%	1.12%
Area 14					0.65%	0.46%	0.39%	0.43%	4.48%	1.92%	2.34%
Use Tax Only	11.49%	12.55%	12.58%	12.26%	10.31%	9.25%	8.67%	6.34%	6.48%	7.10%	6.67%
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

- | | |
|---|--|
| <p>Area 1 - CityCenter (Formerly Cinderella City)</p> <p>Area 2 - S of Yale, north & south side of Jefferson Ave/US 285 between Bannock and Sherman</p> <p>Area 3 - S of Jefferson Ave/US 285 between Bannock & Sherman and north side of Belleview between Logan & Delaware</p> <p>Area 4 - Broadway and Belleview (Between Fox and Sherman and south side of Belleview and to the Southern City Limits)</p> | <p>Area 5 - Federal and Belleview W of Santa Fe Drive</p> <p>Area 6 - All other City locations</p> <p>Area 7 - Outside City limits</p> <p>Area 8 - Public Utilities</p> <p>Area 13 - Hampden Avenue (US 285) and University Boulevard</p> <p>Area 14 - Online/Internet</p> |
|---|--|

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
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%
2023	7,485,793,784	3%	224,573,814	24,948,036	199,625,778	12.5%

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	Budget 2024	Estimate 2024	Budget 2025	2025 Budget vs 2024 Est
General Fund (02)														
City Manager's Office														
02-0201	City Manager's Office	4.75	6.25	4.25	3.75	3.75	3.75	3.75	4.75	5.13	5.00	5.50	5.50	—
City Clerk's Office														
02-0602	City Clerk's Office	3.00	2.25	3.00	3.00	3.00	4.00	4.00	4.00	4.00	6.50	6.50	6.50	—
City Attorney's Office														
02-0301	City Attorney's Office	7.87	8.49	6.93	6.00	6.00	5.74	5.70	5.20	4.70	4.20	3.70	3.70	—
02-0302	City Prosecutor's Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.50	0.00	0.00	—
Subtotal - City Attorney's Office		7.87	8.49	6.93	6	6	5.74	5.7	6.2	5.7	4.70	3.70	3.70	—
Municipal Court														
02-0401	Municipal Court	10.97	10.01	9.95	9.75	9.75	10.00	11.50	12.00	12.00	12.00	12.00	11.00	(1.00)
Human Resources														
02-0501	Human Resources	4.43	6.43	5.43	5.43	6.18	5.00	5.63	9.25	6.78	6.93	7.05	7.05	—
Finance														
02-0601	Admin & Budget	2.00	3.00	3.00	3.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	—
02-0603	Accounting & Finance	4.95	4.90	5.63	5.25	5.25	7.75	7.75	8.75	8.50	8.50	8.50	7.75	(0.75)
02-0604	Tax & Licensing	7.00	6.25	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	6.00	6.00	—
02-0605	Procurement	1.00	2.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	—
Subtotal - Finance and Administrative Services		14.95	16.15	15.63	15.75	13.25	15.75	16.75	18.75	18.50	18.50	19.50	18.75	(0.75)
Information Technology														
02-0701	Information Technology	10.45	11.00	11.00	12.00	12.00	14.00	12.00	13.40	14.40	15.40	15.40	15.90	0.50
Community Development														
02-0801	Community Development	9.00	9.00	10.00	10.00	10.00	10.00	10.00	17.00	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	—	—	—	—	—	—
Subtotal - Community Development		16.00	16.00	17.00	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	1.88	2.00	2.00	2.00	3.90	3.90	4.90	5.40	5.50	5.50	—
02-1002	Engineering Services	4.01	4.13	4.07	4.07	4.07	9.65	14.05	14.05	14.05	14.40	16.15	16.15	—
02-1003	Streets & Drainage	11.00	11.00	11.45	11.45	11.45	11.33	9.75	9.75	9.75	8.25	9.00	9.00	—
02-1004	Traffic Maintenance	6.50	6.00	6.00	6.00	6.00	6.00	5.00	6.00	5.00	5.00	5.00	5.00	—
02-1005	General Operations & Maint	21.00	21.00	21.00	21.00	20.50	19.83	12.50	12.50	12.50	14.25	14.00	14.00	—
Subtotal - Public Works		44.51	44.13	44.39	44.52	44.02	48.81	45.20	46.20	46.20	47.30	49.90	49.90	—

Ten Years Personnel Staffing Comparison - Permanent Employees FTE

Fund-Division	Department Division	2015	2016	2017	2018	2019	2020	2021	2022	2023	Budget 2024	Estimate 2024	Budget 2025	2025 Budget vs 2024 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	28.56	—	—	—	—	—	—	—	—	—	—	—	—
Police Services														
02-1101	Administration	9.00	9.00	11.00	10.00	11.00	8.00	8.00	9.00	8.00	8.00	9.00	9.00	—
02-1104	Support Services	16.00	15.20	16.20	18.00	19.00	20.50	20.50	20.50	22.50	23.50	24.50	24.50	—
02-1105	Operations	74.00	79.00	77.50	78.00	78.00	78.00	78.00	80.00	82.00	88.00	88.00	88.00	—
02-1108	Special Operations	5.00	8.00	5.00	5.00	5.00	5.50	7.50	9.00	9.00	7.00	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		104.00	111.20	109.70	111.00	113.00	116.00	118.00	122.50	125.50	130.50	132.50	132.50	—
Parks, Recreation, Library and Golf														
02-1201	Library Services	16.33	14.48	14.25	14.25	14.00	14.75	15.25	15.25	15.50	19.00	19.00	19.00	—
02-1301	Administration	4.00	3.80	4.00	4.00	4.00	3.50	3.50	3.50	2.00	2.00	2.00	2.00	—
02-1302	Englewood Rec Center	4.25	4.50	4.50	4.50	3.10	8.00	5.50	8.00	8.00	9.50	10.00	10.00	—
02-1303	Malley Rec Center	2.75	2.25	2.50	2.50	1.90	4.00	4.50	4.50	4.50	4.50	5.00	5.00	—
02-1304	Recreation Programs	8.00	6.00	6.00	6.00	8.50	—	—	—	—	—	—	—	—
02-1305	Parks	13.50	15.00	15.00	15.00	14.95	15.80	15.75	16.75	17.00	16.50	16.50	16.50	—
02-1308	Pirates Cove	2.50	2.50	2.48	2.48	3.75	3.50	3.00	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		51.33	48.53	48.73	48.73	50.20	49.55	48.50	52.00	51.00	55.50	56.50	56.50	—
Communications														
02-1800	Communications			1.50	2.75	2.75	3.50	4.50	5.00	5.50	6.50	6.50	7.00	0.50
Total General Fund		309.81	291.93	288.50	289.67	291.90	301.10	300.53	320.05	319.96	325.08	332.05	331.30	(0.75)

Ten Years Personnel Staffing Comparison - Permanent Employees FTE

Fund-Division	Department Division	2015	2016	2017	2018	2019	2020	2021	2022	2023	Budget 2024	Estimate 2024	Budget 2025	2025 Budget vs 2024 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	2.00	2.00	2.00	2.00	—
Water Fund (40) and Sewer Fund (41)														
40-1601	Utilities - Source of Supply	4.00	4.00	3.75	3.95	3.95	4.93	4.45	—	—	—	—	—	—
40-1602	Utilities - Power & Pumping	3.00	3.00	1.00	1.95	1.95	1.85	0.50	—	—	—	—	—	—
40-1603	Utilities - Purification	8.00	9.00	12.25	12.10	12.10	10.35	17.05	—	—	—	—	—	—
40-1604	Utilities - Transmission & Distribution	6.50	6.50	5.50	6.00	6.00	5.40	5.90	—	—	—	—	—	—
40-1605	Operations & Maintenance									36.80	36.80	39.10	39.10	—
40-1607	Utilities - Administration	7.10	5.05	6.75	6.70	6.70	6.85	5.95	4.05	6.15	6.15	4.75	4.75	—
40-1609	Engineering								6.50	10.00	10.00	8.10	8.10	—
Subtotal Water Fund		28.60	27.55	29.25	30.70	30.70	29.38	33.85	10.55	52.95	52.95	51.95	51.95	—
41-1605	Operations & Maintenance	6.40	6.50	5.50	6.60	6.60	5.40	4.00	4.00	4.20	4.20	5.90	5.90	—
41-1607	Utilities - Administration	8.95	8.70	6.45	6.40	6.40	6.85	3.35	3.45	5.95	5.95	6.65	6.65	—
41-1609	Engineering								1.35	0.95	0.95	1.35	1.35	—
Subtotal Sewer Fund		15.35	15.20	11.95	13.00	13.00	12.25	7.35	8.80	11.10	11.10	13.90	13.90	—
Total - Water and Sewer Funds		43.95	42.75	41.20	43.70	43.70	41.63	41.20	19.35	64.05	64.05	65.85	65.85	—
Stormwater Drainage Fund (42)														
42-1606	PW - Stormwater Drainage	0.10	0.10	0.30	0.40	0.40	2.20	3.20	2.70	4.00	4.00	3.00	3.00	—
42-1607	PW - Administration	0.45	0.35	0.80	0.90	0.90	1.80	1.85	3.70	2.85	2.85	2.60	2.60	—
Total - Stormwater Drainage Fund		0.55	0.45	1.10	1.30	1.30	4.00	5.05	6.40	6.85	6.85	5.60	5.60	—
Golf Course Fund (43)														
43-1306	PRL - Golf Course - Operations	2.88	3.00	4.00	4.00	14.70	14.70	3.00	3.00	3.00	3.00	3.00	3.00	—
43-1307	PRL - Golf Course - Maintenance	4.50	4.00	8.25	8.25	6.00	6.00	4.25	4.25	4.00	4.00	4.00	4.00	—
Total - Golf Course Fund		7.38	7.00	12.25	12.25	20.70	20.70	7.25	7.25	7.00	7.00	7.00	7.00	—
Concrete Utility Fund (44)														
44-1001	PW - Administration	0.92	1.30	0.58	0.58	0.58	—	—	—	—	—	—	—	—
44-1006	PW - Program	2.00	1.45	2.45	2.45	2.45	2.35	1.10	1.20	1.45	1.15	0.90	0.90	—
44-1607		—	—	—	—	—	—	—	—	—	0.30	0.15	0.15	—
Total - Concrete Utility Fund		2.92	2.75	3.03	3.03	3.03	2.35	1.10	1.20	1.45	1.15	0.90	0.90	—

Ten Years Personnel Staffing Comparison - Permanent Employees FTE

Fund-Division	Department Division	2015	2016	2017	2018	2019	2020	2021	2022	2023	Budget 2024	Estimate 2024	Budget 2025	2025 Budget vs 2024 Est
Central Services Fund (60)														
60-0610	Central Services - Print Shop	1.10	1.10	1.00	1.00	—	—	—	—	—	—	—	—	—
ServiCenter Fund (61)														
61-1007	PW - Garage	10.00	10.00	10.00	10.00	10.00	8.84	9.25	9.25	8.25	8.25	8.00	8.00	—
61-1008	PW - Administration	—	—	—	—	—	1.00	—	—	—	—	—	—	—
Total - ServiCenter		10.00	10.00	10.00	10.00	10.00	9.84	9.25	9.25	8.25	8.25	8.00	8.00	—
Risk Management Fund (63)														
63-0503	HR - Self-Insurance	1.00	1.00	1.00	1.00	1.00	0.75	0.50	0.50	1.25	1.25	1.25	1.50	0.25
Employees Benefits Fund (64)														
64-0505	HR - Self-Insurance	1.00	1.00	2.00	1.00	1.00	0.50	0.50	0.50	1.20	1.20	1.20	1.20	—
Englewood Environmental Fund (85)														
85-8501	PW - Administration	0.58	0.58	0.58	0.45	0.45	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	—	—	—	—	—	—	—	—	—	—
90-1703	Maintenance	5.00	5.00	5.00	—	—	—	—	—	—	—	—	—	—
90-1704	Operations	20.00	20.00	22.00	—	—	—	—	—	—	—	—	—	—
90-1705	Laboratory	26.00	26.00	26.00	—	—	—	—	—	—	—	—	—	—
90-1706	Business Services	6.40	6.40	6.40	—	—	—	—	—	—	—	—	—	—
90-1707	Pretreatment	11.00	11.00	10.00	—	—	—	—	—	—	—	—	—	—
90-1708	Pretreatment	—	—	—	—	—	—	6.00	6.00	6.00	6.00	6.00	6.00	—
90-1709	Engineering	—	—	—	—	—	—	15.00	15.00	17.00	17.00	17.00	18.00	1.00
90-1710	Environmental Programs	—	—	—	31.00	31.00	31.00	12.00	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	42.00	42.00	—
90-1712	Business Solutions	—	—	—	7.75	7.75	7.75	8.00	8.00	8.00	8.00	9.00	10.00	1.00
Total - SPWRP		77.40	77.40	78.40	88.75	88.75	88.75	86.00	86.00	86.00	86.00	86.00	88.00	2.00
GRAND TOTAL		437.70	432.43	440.23	454.38	472.03	470.55	481.40	487.71	503.63	503.63	510.00	511.50	1.50
Change in number of Employees		(29.85)	(17.88)	(7.27)	8.70	13.15	20.90	10.86	6.31	15.92	—	6.62	1.50	
Percentage Increase (Decrease)			(1.2)%	1.8%	3.2%	3.9%	(0.3)%	2.3%	1.3%	3.3%	—%	1.3%	0.3%	

*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	2014	2015	2016	2017	2018	2019	2020*	2021*	2022	2023
Police										
Calls for assistance	50,760	47,099	44,257	44,707	44,482	57,987	49,059	55,674	51,750	55,242
Number of uniformed officers	72	75	75	77	76	78	78	78	78	84
Building Division										
Commercial construction value	\$56,949,58	\$73,276,44	\$55,744,44	\$58,254,20	\$62,622,84	\$53,480,68	\$67,716,12	\$108,847,7	\$55,638,85	\$54,485,43
Number of units	108	119	107	129	109	75	93	135	93	70
Residential construction value	\$8,255,35	\$13,730,44	\$21,961,66	\$30,987,35	\$50,218,04	\$38,224,37	\$27,243,25	\$19,876,95	\$157,799,4	\$91,228,26
Number of units	299	352	427	618	518	498	429	338	606	430
Building permits value	\$93,181,65	\$105,041,6	\$89,917,68	\$98,839,20	\$118,928,5	\$101,778,0	\$105,916,6	\$143,970,5	\$217,163,5	\$156,375,7
Number of permits	3,936	3,246	2,857	2,558	3,159	2,756	2,609	2,389	1,966	1,512
Parks and Recreation										
Englewood Recreation Center										
Visits	240,679	242,472	240,320	232,424	236,372	245,644	75,943	217,748	227,249	221,908
Malley Recreation Center										
Visits	89,497	114,410	112,566	98,680	105,623	97,472	24,958	44,809	75,551	80,102
Park Shelter Reservations	536	627	760	398	579	470	172	377	429	467
Golf Rounds Played:										
9 hole	17,766	16,737	15,799	18,128	17,171	12,790	14,200	17,951	15,435	13,887
18 hole	24,580	25,605	26,176	35,395	34,305	32,406	38,363	35,607	30,864	29,286
Par 3 Course	19,207	19,905	19,175	24,158	20,140	16,023	24,475	26,736	22,504	26,451
Water										
New connections	13	25	25	147	57	44	43	32	55	20
Water Main Breaks	35	15	15	23	27	42	42	32	21	35
Average Daily Consumption										
(Millions of gallons)	5.275	4.763	4.695	5.140	5.440	5.175	5.930	5.335	5.597	4.963
Peak Daily Consumption										
(Millions of gallons)	10.905	10.010	10.210	10.400	10.780	10.540	10.783	10.669	12.050	9.395
Wastewater										
Average Daily Sewage Treated										
(Millions of gallons)	21.5	23.1	22.1	20.4	20.4	18.7	17.8	17.2	16.8	17.4

*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>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>	<u>2023</u>
Police										
Marked police vehicles	19	20	23	23	23	23	23	19	20	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)	155	155	155	155	155	155	155	155	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)	530	530	530	530	530	530	530	530	530	530
Treatment Capacity										
(Millions of gallons)	50	50	50	50	50	50	50	50	50	50

Sources: City Departments

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.