

**20
25**

**PROPOSED
REVENUE MANUAL**



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PROPRIETARY FUND TYPES - accounts for and provides budgets for business activities.

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PREAMBLE

The City of Englewood's Revenue Manual is a component document to the annual budget document. Together, both documents serve to provide a summary of the City's fiscal capacity and health. The Revenue Manual was developed to provide a comprehensive reference source for major revenue sources (\$25,000 or greater) collected by the City.

Beginning early in each calendar year, City personnel compile the budget based on anticipated service needs, program objectives, and considering estimated revenues. This process attempts to identify expected services, programs, and projected improvements needed by the community and compares these needs with the anticipated available revenue. The revenue component of the budget must include an identification of the various revenue sources to be used in funding municipal services, and the

forecast of estimated revenue each source will produce.

The changing economic conditions locally and nationally may cause changes in the budget. A continuation of services provided by the municipality will depend on how quickly management recognizes these changes and reacts to them. Therefore, the City's budget is always based on the most current economic information available and an analysis as to how this will impact the City's revenue.

In addition, the City has limitations on taxing, spending, revenue and debt by the Colorado Constitution, Article X, Section 20, commonly known as the Taxpayers' Bill of Rights (TABOR).

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and

receiving fewer than 10 percent of annual revenue in grants from all state and local governments combined, are excluded from the provisions of TABOR. The City's management believes its Enterprise Funds qualify for this exclusion.

Spending and revenue limits are determined based on the prior year's fiscal Year Spending adjusted for allowable increases based on 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 approved 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.



INTRODUCTION

This Revenue Manual is an in depth view of the city of Englewood's major revenue sources (\$25,000 or greater). These revenue sources are utilized to provide public services to the community. The city relies on a variety of revenue sources in order to finance the cost of services provided and the cost of maintaining infrastructure available to its residents and businesses.

In order to achieve important public policy goals, the city has established various special revenue, capital equipment debt service and enterprise funds to account for revenues which use is restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds with its own revenue sources, expenditures and fund equity

Some of the city's revenues can be directly associated with the cost of specific services. Examples include user fees charged for utility services (such as, water sewer, storm drainage, curb and gutter concrete replacement), the Broken Tee Golf Course usage and recreational programs.

The amount charged for these services increases or decreases based on the city's cost to provide the service and the amount of the service that is consumed by the user. The intent for these services is that 100% of the cost to provide is recovered through the fee charged. This practice allows the city to maximize flexibility in the use of city general revenue sources to meet the cost for services of

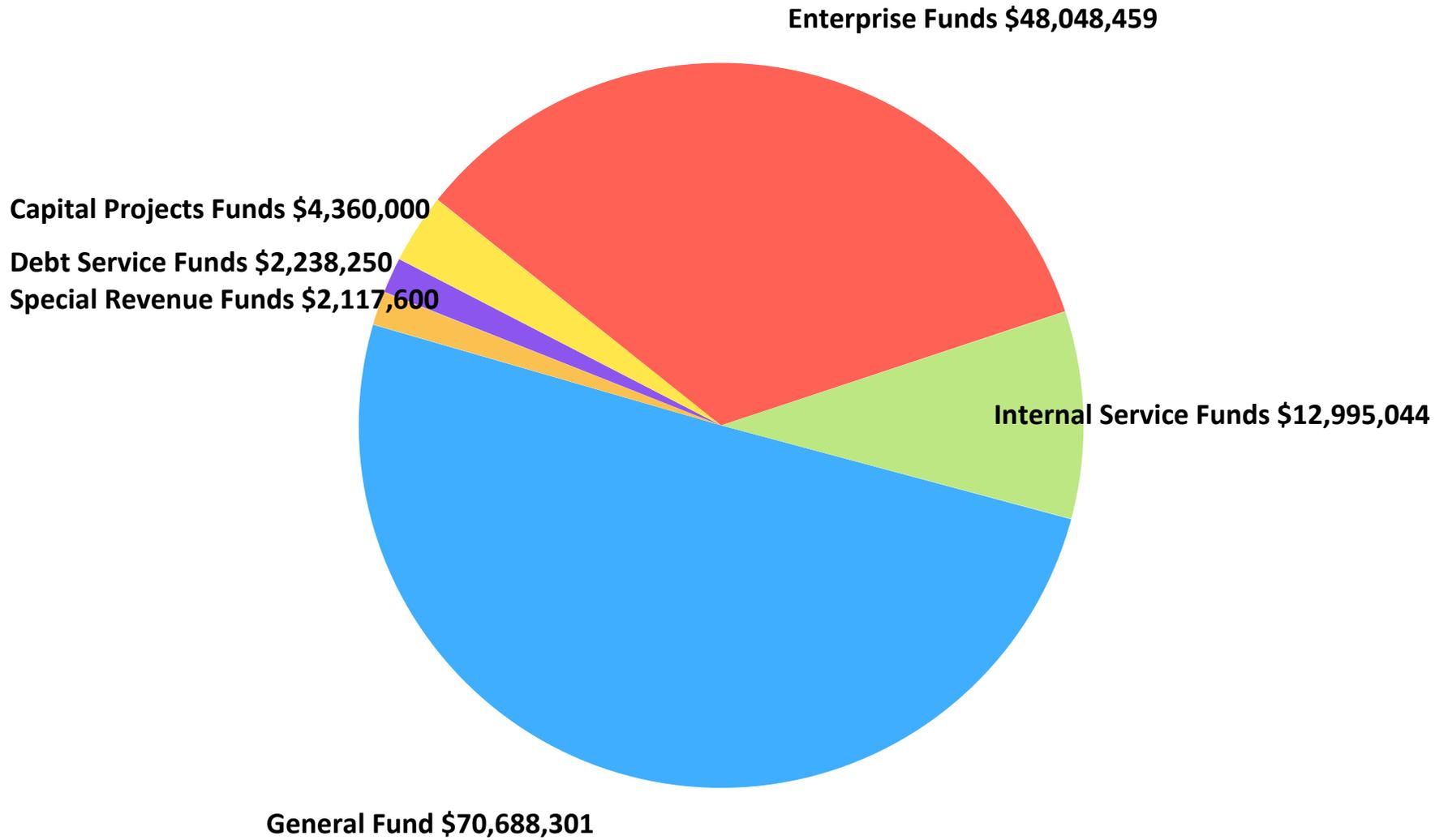
broader public benefit. Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living, as well as changes in methods or levels of service delivery.

Other governmental revenue sources do not directly relate to underlying services, primarily because the services do not lend themselves to cost recovery using a direct user charge. Examples are police services, maintenance of roadways, and the use of city parks and recreation centers. These public services are financed through a variety of revenue sources such as property taxes (ad valorem taxes), sales and use taxes, and franchise fees.



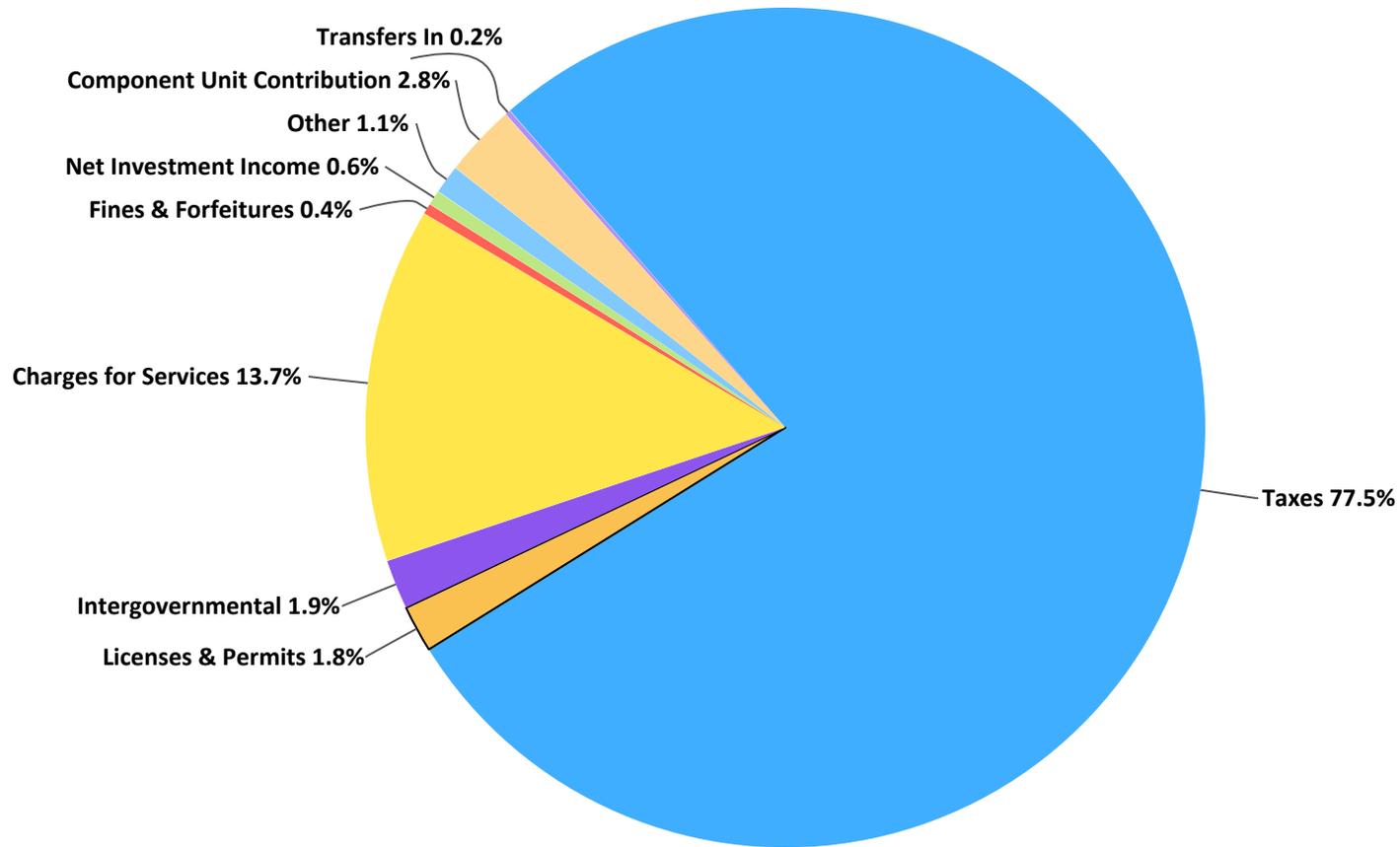
The following graphs represent some key concepts and components of the City's revenue budget. The below pie graph depicts the composition of total funding sources by fund type.

SOURCES OF FUNDS - ALL FUND TYPES



Taxes are approximately 77.5% of the General Fund's sources of funds and are the primary revenue source that finances the major services provided by the City such as Police and Fire Services, and the operation and maintenance of traffic signals, roads, bridges, parks and recreational facilities.

GENERAL FUND - MAJOR REVENUE SOURCE CATEGORIES





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REVENUE MANUAL LAYOUT

The Revenue Manual provides information for the City's major sources of funds that are received in the aggregate of \$25,000 or more.

Investment interest income and interfund transfers are not included in this manual. Each fund is allocated investment interest income based on its pooled cash percentage.

This manual is organized by fund and further categorized by department and provides the following information regarding each source of funding:

- Fund** The fund in which the revenue is accounted and reported.
- Department** Department responsible for the budget and oversight of revenue source.
- Revenue Item** The revenue account name that describes the source of funds
- Authorization** The City or State Code reference authorizing the collection or distribution of revenue source.
- Account / Source** The account number from which the revenue source is reported and the type of revenue source, for example Taxes, Charges for Services, Fines and Forfeitures, Intergovernmental, Licenses and Permits, etc.
- Description** Description of revenue source.
- Fee Schedule** If applicable a fee schedule will be provided.
- Date Last Changed** Last date the rate or fee amount was changed.
- Previous Fee Schedule** If applicable a prior fee schedule will be provided.

- Formula Method** Provides the calculation of a fee or tax if applicable.
- Projection Method** Provides how the fee or tax is projected or the forecast methodology.
- Comments** Other information about the revenue source that will help the reader understand more about the revenue source.



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Fund General Fund

Department City Clerk's Office

Revenue Item Liquor/Marijuana Application Fee

Account/Source 02.0602.32101 / Licenses & Permits

Authorization EMC Title 5 Chapters 3 and 3D

Description License Application Fees for Liquor and Marijuana (MJ) Establishments

Fee Schedule	Liquor License Application Fees	Marijuana License Application Fees
Liquor License (new)	\$ 1,000	MJ Business/Vendor Registration \$ 100
Liquor License (renew)	\$ 100	MJ License (new) all types \$ 1,500
Liquor License (transfer)	\$ 750	MJ License (renew) all types \$ 1,500
Special Event Permit (Vinous Spirits)	\$ 100	MJ License (transfer) \$ 1,500
Fermented Malt Beverage (FMB) and Wine	\$ 100	MJ Inspection permit \$ 100
Festival Permit	\$ 150	MJ Modification of premises permit \$ 100

Date Last Changed 2012

Previous Fee Schedule

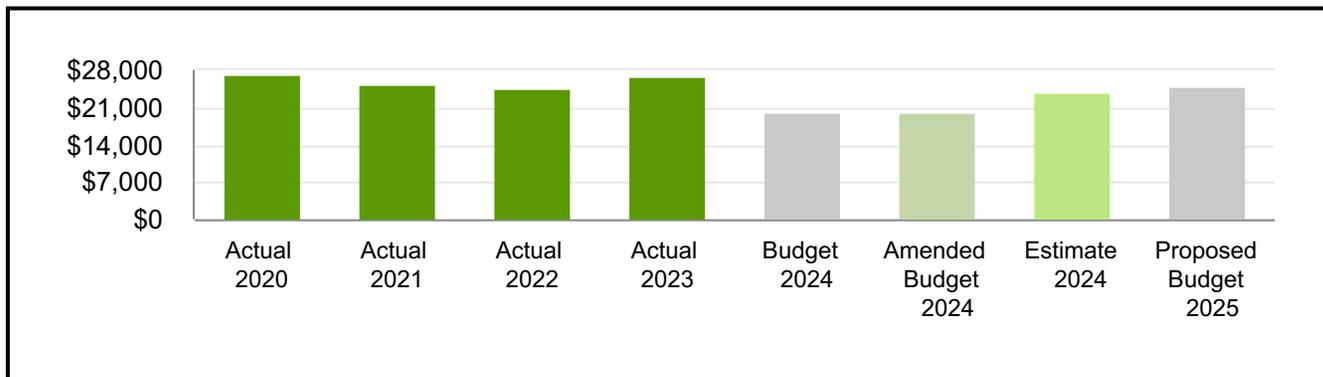
Liquor License Application Fees	
Liquor License (new)	\$ 500
Liquor License (renew)	\$ 50
Liquor License (transfer)	\$ 500
Special Event Permit (Vinous Spirits)	\$ 25
Special Event Permit (3.2 Beer)	\$ 10

Formula Method Estimate based on previous collections and assessment of future activity.

Projection Method N/A

Comments See chart on next page for specific license related fees and occupational tax

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 27,379	\$ 25,505	\$ 24,550	\$ 26,750	\$ 20,000	\$ 20,000	\$ 24,000	\$ 25,000
% Change	— %	(6.84)%	(3.74)%	8.96 %	(25.23)%	— %	20.00 %	4.17 %



Fund General Fund

Department City Clerk's Office

Revenue Item Liquor/Marijuana Application Fee

Account/Source 02.0602.32101 / Licenses & Permits

Authorization EMC Title 5 Chapters 3 and 3D

Description Fees and Occupational Tax for Liquor and Marijuana (MJ) Establishments

Fee Schedule

Liquor License Type	Application Fee	License Fee	Occupational Tax	Total
Liquor License (new)	\$ 1,000.00	\$ —	\$ —	\$ 1,000.00
Liquor License (renew)	\$ 100.00	\$ —	\$ —	\$ 100.00
Liquor License (transfer)	\$ 750.00	\$ —	\$ —	\$ 750.00
Special Event Permit (Vinous Spirits)	\$ 100.00	\$ —	\$ —	\$ 100.00
Fermented Malt Beverage (FMB) and Wine	\$ 100.00	\$ —	\$ —	\$ 100.00
Festival Permit	\$ 150.00	\$ —	\$ —	\$ 150.00
Beer and Wine Renewal	\$ 100.00	\$ 48.75	\$ 450.00	\$ 598.75
FMB Renewal	\$ 100.00	\$ 3.75	\$ 300.00	\$ 403.75
FMB On-Premise Renewal	\$ 100.00	\$ 3.75	\$ 450.00	\$ 553.75
Club Renewal	\$ 100.00	\$ 41.25	\$ 450.00	\$ 591.25
Hotel/Restaurant Renewal	\$ 100.00	\$ 75.00	\$ 650.00	\$ 825.00
Retail Liquor Store Renewal	\$ 100.00	\$ 22.50	\$ 300.00	\$ 422.50
Tavern Renewal	\$ 100.00	\$ 75.00	\$ 650.00	\$ 825.00

Marijuana License Application Fees

	Application	License	Occupational	Total
MJ Business/Vendor Registration	\$ 100.00	\$ —	\$ —	\$ 100.00
MJ License (new) all types	\$ 1,500.00	\$ —	\$ —	\$ 1,500.00
MJ License (renew) all types	\$ 1,500.00	\$ —	\$ —	\$ 1,500.00
MJ License (transfer)	\$ 1,500.00	\$ —	\$ —	\$ 1,500.00
MJ Inspection permit	\$ 100.00	\$ —	\$ —	\$ 100.00
MJ Modification of premises permit	\$ 100.00	\$ —	\$ —	\$ 100.00

Fund General Fund

Department Municipal Court

Revenue Item Municipal Court Fines

Account/Source 02.0401.34101 / Fines and Forfeitures

Authorization EMC 1-7-2

Description Court imposes penalties for conviction of any Englewood Ordinance.

Fee Schedule Discretion of Judge (up to maximum of \$2,650.00 for any infraction.)

Date Last Changed 2013

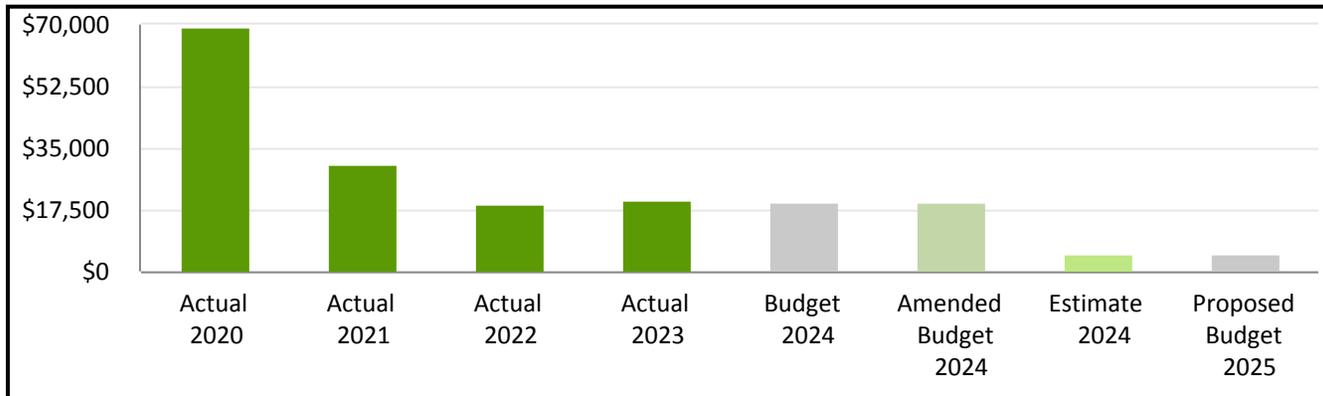
Previous Fee Schedule Discretion of Judge (up to maximum of \$1,000.00 for any infraction.)

Formula Method Projections based on historical trends.

Projection Method No increase foreseen.

Comments Because of plea bargain at violations bureau, less cases are coming before Court. Revenues are also diminished by Community Service sentencing.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 69,281	\$ 30,545	\$ 19,367	\$ 20,372	\$ 20,000	\$ 20,000	\$ 5,000	\$ 5,000
% Change	— %	(55.91)%	(36.59)%	5.19 %	(1.83)%	— %	(75.00)%	— %



Fund General Fund
Department Municipal Court

Revenue Item Parking Violation Fines

Account/Source 02.0401.34103 / Fines and Forfeitures

Authorization EMC 1-7-4D

Description Penalties established for parking violation convictions if paid at the Violations Bureau.

Fee Schedule Parking in fire lane - \$50; handicap violations - \$150; storage violations - \$25; all other parking violations - \$30; plus \$25 if not received in Violations Bureau within 14 days.

Date Last Changed 2016

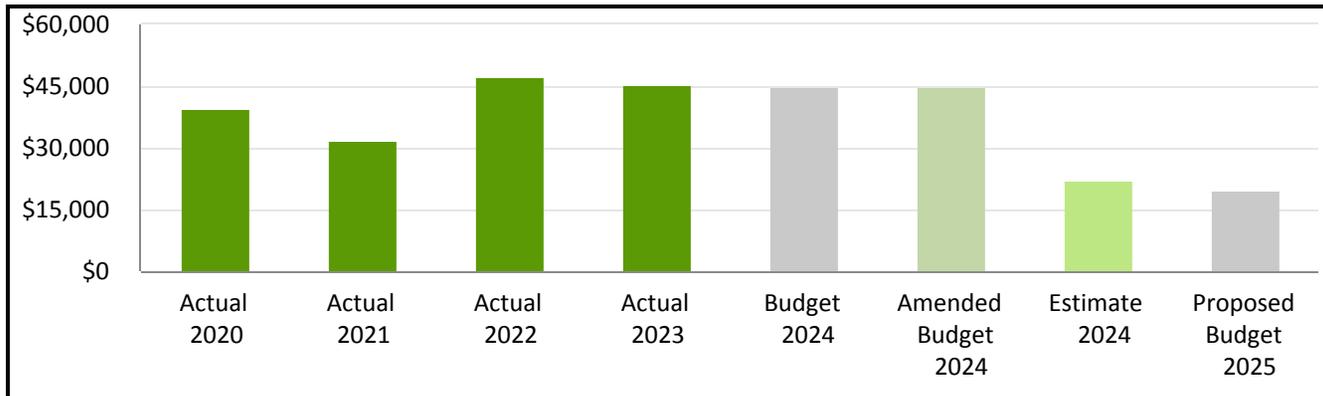
Previous Fee Schedule Parking in fire lane - \$50; handicap violations - \$100; all other parking violations - \$20, plus \$25 or \$50 if not received in Violations Bureau within 14 days.

Formula Method Projections based on historical trends.

Projection Method N/A

Comments Fines and late penalties are printed on Defendant’s copy of ticket and are reviewed prior to each new ticket printing; also, comparison with surrounding municipalities done before fines determined by Judge.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 39,835	\$ 31,720	\$ 47,570	\$ 45,458	\$ 45,000	\$ 45,000	\$ 22,500	\$ 20,000
% Change	— %	(20.37)%	49.97 %	(4.44)%	(1.01)%	— %	(50.00)%	(11.11)%



Fund General Fund
Department Municipal Court

Revenue Item Violations Bureau Fines (Non-Parking)

Account/Source 02.0401.34104,34109,34110 / Fines and Forfeitures

Authorization EMC 1-7-4D

Description Penalties established by presiding Judge if violation is paid at the Violations Bureau.

Fee Schedule Range of \$25 to \$525 dependent on charge.

Date Last Changed 2019

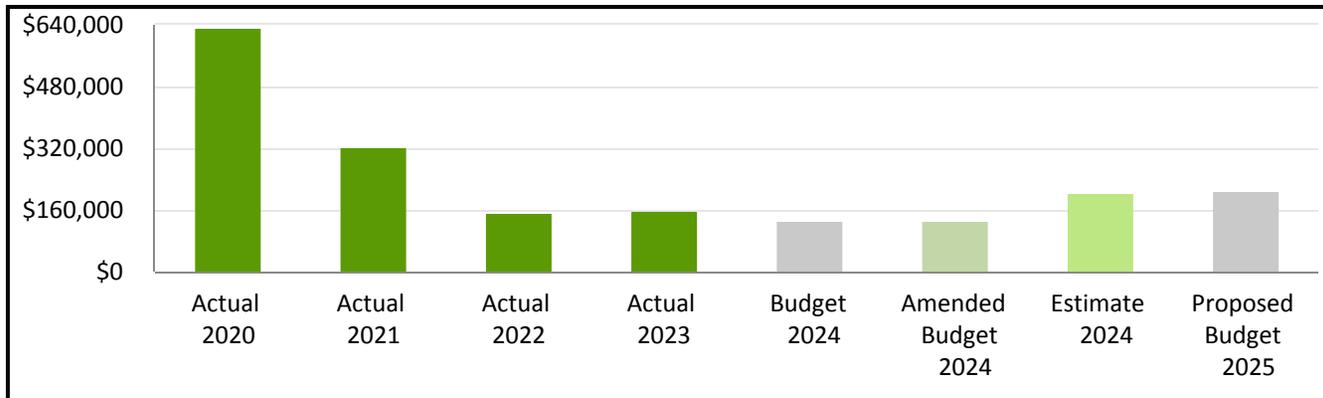
Previous Fee Schedule Range of \$25 to \$725 dependent on charge.

Formula Method Projections based on historical trends.

Projection Method N/A

Comments Regular review of Violations Bureau schedule and surrounding similar municipal courts comparisons are done. Legislative mandates also affect fines determined by the Judge.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 636,424	\$ 324,781	\$ 156,925	\$ 159,122	\$ 135,400	\$ 135,400	\$ 204,150	\$ 214,100
% Change	— %	(48.97)%	(51.68)%	1.40 %	(14.91)%	— %	50.78 %	4.87 %



Fund General Fund
Department Finance

Revenue Item Miscellaneous Business Licenses Application Fees

Account/Source 02.0604.32105 / Licenses & Permits

Authorization EMC Title 5

Description Fees charged to businesses applying for miscellaneous business license.

Fee Schedule See schedule on next page.

Date Last Changed Various

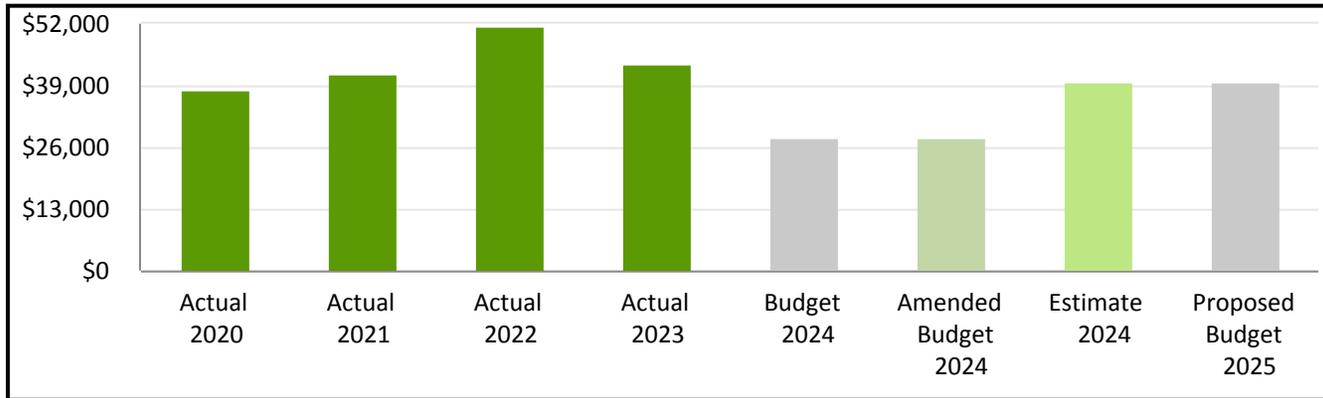
Previous Fee Schedule Various

Formula Method Estimated number of licenses X Fee

Projection Method Flat growth for the foreseeable future

Comments Fees are established by resolution

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 38,305	\$ 41,725	\$ 51,520	\$ 43,420	\$ 28,000	\$ 28,000	\$ 40,000	\$ 40,000
% Change	— %	8.93 %	23.48 %	(15.72)%	(35.51)%	— %	42.86 %	— %



Fund General Fund
Department Finance

Type of License	License Fee 2025	Renewal Basis	Number of Licenses 2025	Number of Licenses 2024	Budget 2025
Adult Entertainment Establishment	\$ 2,000	Annual	1	1	\$ 2,000
Amusement/Public Dances	\$ 60	Annual	10	10	\$ 600
	\$ 25	Annual per machine, lane and/or table	10	10	\$ 250
Arborist	\$ 60	Annual	47	47	\$ 2,820
Auctioneer	\$ 25	Resident: Annual	—	—	\$ —
	\$ 75	Itinerant: Annual	1	1	\$ 75
Auto Salvage/Recycling Yards	\$ 100	Annual	2	2	\$ 200
Body Piercing Establishment	\$ 150	Annual	2	2	\$ 300
Canine & Feline	\$ 50	Initial Fee	1	1	\$ 50
Breeders	\$ 50	Annual	—	—	\$ —
Pet Store	\$ 250	Annual	—	—	\$ —
Kennel	\$ 250	Annual	—	—	\$ —
Christmas Tree Dealers	\$ 25	Annual	—	—	\$ —
Direct Sellers	\$ 5	Special Event Fee	—	—	\$ —
	\$ 75	Annual	2	2	\$ 150
Food Vendors	\$ 10	Special Event Fee	—	—	\$ —
	\$ 75	Annual	6	6	\$ 450
Guard/Attack Dog	\$ 100	Annual	1	1	\$ 100
Hotel/Motel	\$ 100	Initial Fee	—	—	\$ —
	\$ 100	Annual	4	4	\$ 400
Short-Term Rental	\$ 100	Initial Fee	—	—	\$ —
	\$ 100	Annual	11	11	\$ 1,100
Pawnbroker/Auto Pawn	\$ 2,500	Initial Fee	—	—	\$ —
	\$ 1,250	Annual	6	6	\$ 7,500
Purchaser of Valuable Articles	\$ 250	Annual	7	7	\$ 1,750
Reflexology	\$ 100	Annual	0	0	\$ —
Tattoo Establishments	\$ 100	Annual	2	2	\$ 200
Special Events	\$ 40	Per Event	0	0	\$ —
Telecommunications	\$ 200	Tower: Initial Fee	—	—	\$ —
	\$ 50	Tower: Annual	4	4	\$ 200
	\$ 100	Facility: Initial Fee	—	—	\$ —
	\$ 50	Facility: Annual	—	—	\$ —
Temporary Employment Services	\$ 100	Annual	—	—	\$ —
Trash Hauling	\$ 100	Annual Per Truck	168	168	\$ 16,800
Totals			285	285	\$ 34,945

Fund General Fund
Department Finance

Revenue Item Sales and Use Tax License Fee

Account/Source 02.0604.32109 / Licenses & Permits

Authorization EMC Title 4

Description Fees charged to businesses applying for Sales and Use Tax License

Fee Schedule N/A

Date Last Changed

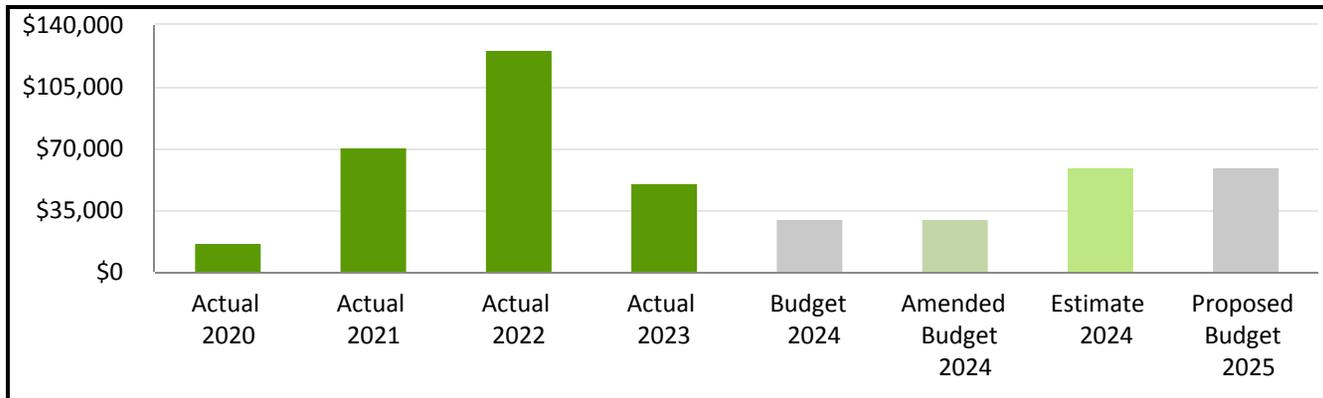
Previous Fee Schedule \$25.00

Formula Method Estimated number of licenses X Fee

Projection Method Licenses are renewed on a bi-annual basis

Comments Fees are established by resolution and the license is renewable on a bi-annual basis, section 4-4-1-3 (B) 2 (Ordinance No. 40, Series 2019)

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 16,820	\$ 71,260	\$ 126,694	\$ 50,740	\$ 30,000	\$ 30,000	\$ 60,000	\$ 60,000
% Change	— %	323.66 %	77.79 %	(59.95)%	(40.88)%	— %	100.00 %	— %



Fund General Fund
Department Information Technology

Revenue Item Information Technology Service Fee to Enterprise and Internal Service Funds

Account/Source 02.0702.33513,33209 / Charges for Services

Authorization Policy

Description Charge to Enterprise and Internal Service Funds for shared information technology services.

Fee Schedule \$462,260 annual payment

Date Last Changed 2022

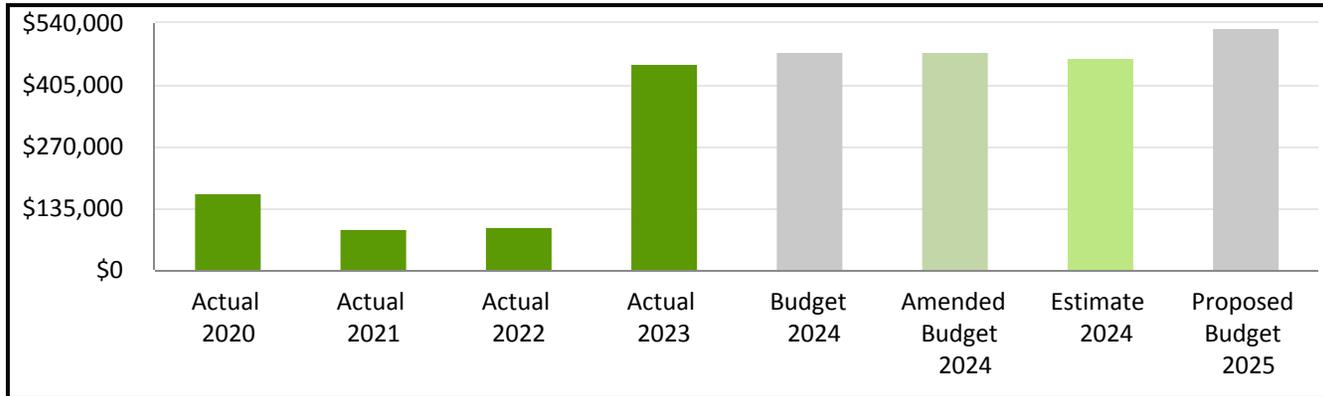
Previous Fee Schedule \$93,704 annual payment

Formula Method Service Level Agreement based on FTE count

Projection Method Service Level Agreement based on FTE count

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 171,000	\$ 92,128	\$ 93,704	\$ 452,724	\$ 478,753	\$ 478,753	\$ 465,897	\$ 532,180
% Change	— %	(46.12)%	1.71 %	383.14 %	5.75 %	— %	(2.69)%	14.23 %



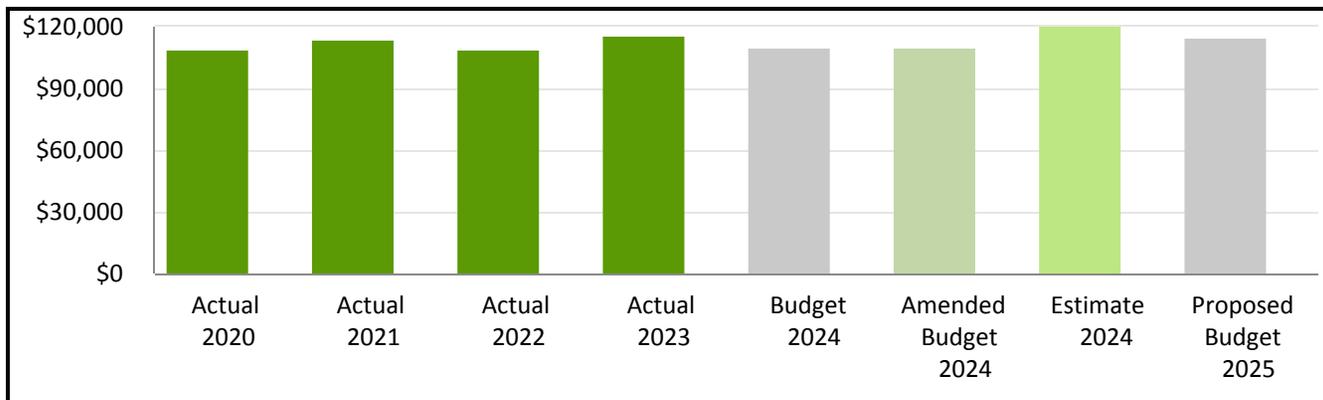
Fund General Fund
Department Information Technology

Revenue Item Printing

Account / Source 02.0702.39503 / Charges for Services
Authorization Policy
Description Charges for departmental printing.
Fee Schedule Cost varies with job.
Date Last Changed N/A
Previous Fee Schedule N/A
Formula Method Number of jobs X estimated costs = revenue
Projection Method Estimate based on previous usage.
Comments Previously reported in the Central Services Fund (60.0608.39502) that was closed out in 2019.

The USPS mail services are budgeted in the City Clerk's Office and the copier service charges are accounted for in the Information Technology Department budget.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 108,878	\$ 114,106	\$ 109,464	\$ 115,846	\$ 110,000	\$ 110,000	\$ 120,000	\$ 115,000
% Change	— %	4.80 %	(4.07)%	5.83 %	(5.05)%	— %	9.09 %	(4.17)%



Fund General Fund
Department Community Development

Revenue Item Contractor Licenses Fees

Account/Source 02.0801.32106 / Licenses & Permits

Authorization EMC 5-7-10

Description License fee charged to all contractors licensed to work in the City.

Fee Schedule Class A	\$	225	Class E	\$	75
Class B	\$	150	Class F	\$	75
Class C	\$	100	Class R1	\$	—
Class R3	\$	100	Class R2	\$	75
Class D	\$	75			

Date Last Changed 2012

Previous Fee Schedule All fees increased by \$25 with the exception of R1 Electrical Contractors.

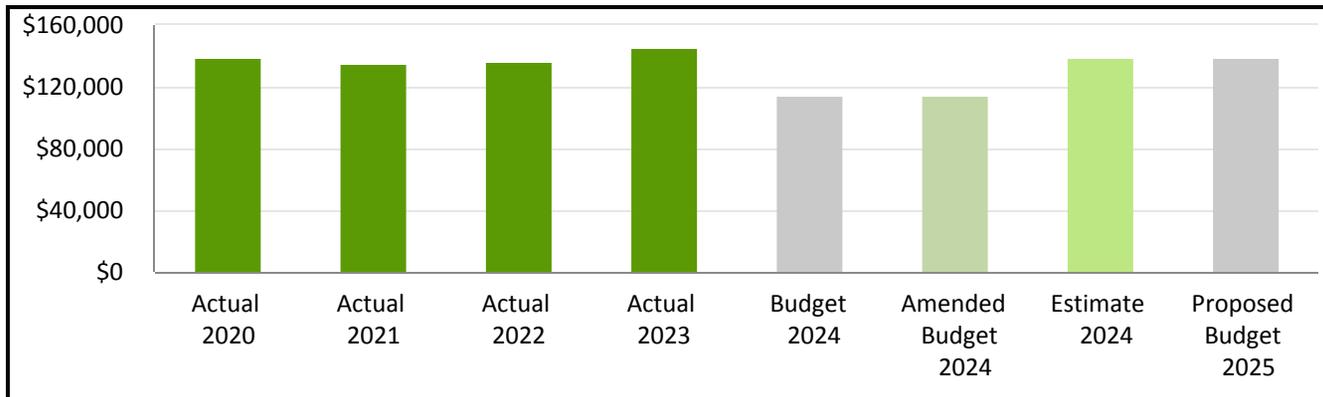
Formula Method Number of licenses X Fee

Projection Method Number of contractors licensed to work in the City is projected to coincide with construction projects.

Comments Class R1 is fee-exempt due to statutory changes in CRS regarding State Electrician Registration.

Starting in 2018, revenue reported under division 0801 from 1107.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 139,140	\$ 135,750	\$ 136,975	\$ 146,425	\$ 115,000	\$ 115,000	\$ 140,000	\$ 140,000
% Change	— %	(2.44)%	0.90 %	6.90 %	(21.46)%	— %	21.74 %	— %



Fund General Fund
Department Community Development

Revenue Item Building Permit Fees

Account/Source 02.0801.32202 / Licenses & Permits

Authorization EMC 8-1-9

Description Fee charged for issuance of building permit

Fee Schedule Based on valuation of construction per 2018 International Building Code.
Building, Electrical, Plumbing, Mechanical, and Miscellaneous PERMIT FEES SCHEDULE on page [20](#).

Date Last Changed Fee Schedule reviewed in 2021

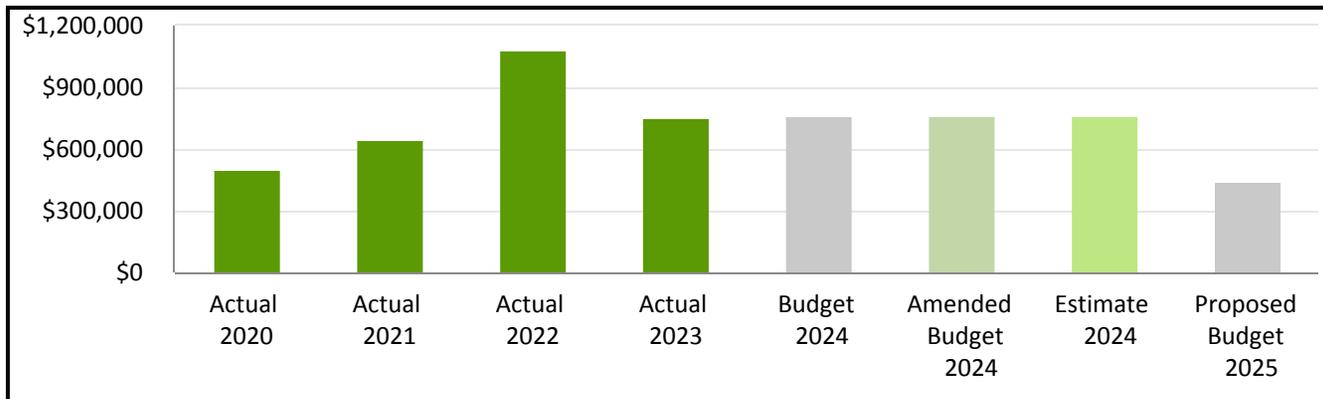
Previous Fee Schedule 1997 Uniform Building Code (UBC)

Formula Method See schedule on page [20](#)

Projection Method Estimate based on anticipated construction activity in the City.

Comments Starting in 2018, revenue reported under division 0801 from 1107.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 504,586	\$ 651,801	\$1,085,522	\$ 752,088	\$ 767,000	\$ 767,000	\$ 767,000	\$ 450,000
% Change	— %	29.18 %	66.54 %	(30.72)%	1.98 %	— %	— %	(41.33)%



Revenue Item Building Permit Fees

Account/Source 02.0801.32202 / Licenses & Permits

**Building, Electrical, Plumbing, Mechanical, and Miscellaneous
 PERMIT FEES SCHEDULE**

Reference Page 1-8 of the 2018 International Building Code

TOTAL VALUATION	FEE
\$1.00 to \$500.00	26.00
\$501.00 to \$2,000.00	\$26.00 for the first \$500.00 plus \$3.37 for each additional \$100.00 or fraction thereof, to and including \$2,000.00
\$2,001.00 to \$25,000.00	\$76.62 for the first \$2,000.00 plus \$15.49 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00
\$25,001.00 to \$50,000.00	\$432.88 for the first \$25,000.00 plus \$11.17 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00
\$50,001.00 to \$100,000.00	\$712.25 for the first \$50,000.00 plus \$7.74 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,000.00	\$1,157.00 for the first \$100,000.00 plus \$6.20 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00
\$500,001.00 to \$1,000,000.00	\$3,,557.83 for the first \$500,000.00 plus \$5.25 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00
\$1,000,001.00 and up	\$6,205.54 for the first \$1,000,000.00 plus \$3.49 for each additional \$1,000 or fraction thereof

Other Inspections and associated Fees:

1	Inspections outside of normal business hours (minimum charge - 2 hours)	\$100.00 per hour*
2	Re-inspection fees charged under provisions of Section 305(g)	\$75.00 per hour*
3	Inspections for which no fee is specifically indicated (minimum charge - one-half hour)	\$55.00 per hour*
4	Additional plan review required by changes, additions or revisions to improved plans (minimum charge - one-half hour)	\$55.00 per hour*
5	Plan Review Fee	65% of building permit fee
6	Use Tax	3.5% on 1.2 the total valuation

***Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.**



Fund General Fund
Department Community Development

Revenue Item Electrical Permit Fees

Account/Source 02.0801.32203 / Licenses & Permits

Authorization EMC 8-1-9

Description Fee charged for issuance of electrical permit

Fee Schedule Based on valuation of construction per 2018 International Building Code.
Building, Electrical, Plumbing, Mechanical, and Miscellaneous PERMIT FEES SCHEDULE on previous page.

Date Last Changed Fee Schedule reviewed in 2021

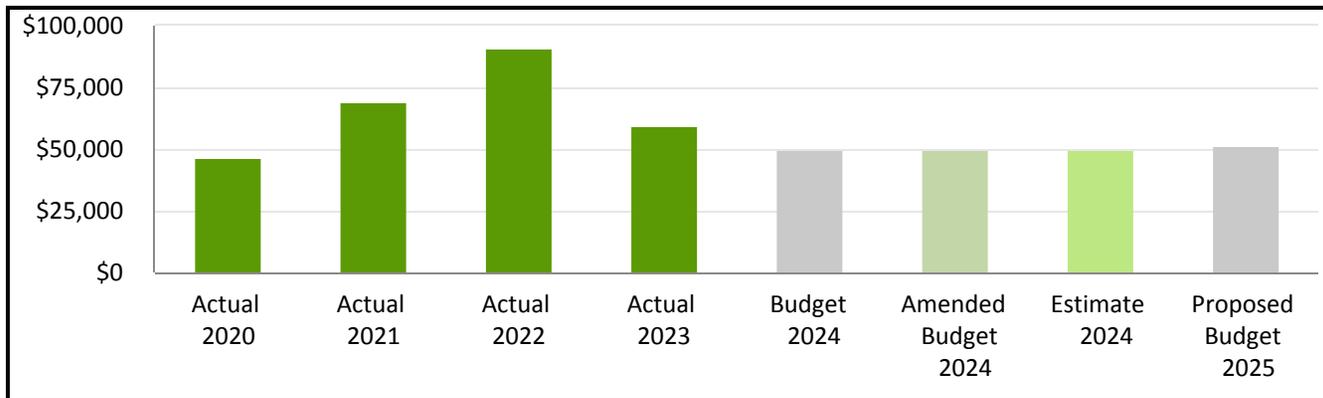
Previous Fee Schedule 1997 Uniform Building Code (UBC)

Formula Method See schedule on page [20](#)

Projection Method Estimate based on anticipated construction activity in the City.

Comments Starting in 2018, revenue reported under division 0801 from 1107.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 46,425	\$ 69,306	\$ 90,728	\$ 59,340	\$ 50,000	\$ 50,000	\$ 50,000	\$ 52,000
% Change	— %	49.29 %	30.91 %	(34.60)%	(15.74)%	— %	— %	4.00 %



Fund General Fund
Department Community Development

Revenue Item Mechanical Permit Fees

Account/Source 02.0801.32205 / Licenses & Permits

Authorization EMC 8-1-9

Description Fee charged for issuance of electrical permit

Fee Schedule Based on valuation of construction per 2018 International Building Code.
Building, Electrical, Plumbing, Mechanical, and Miscellaneous PERMIT FEES SCHEDULE on previous page.

Date Last Changed Fee Schedule reviewed in 2021

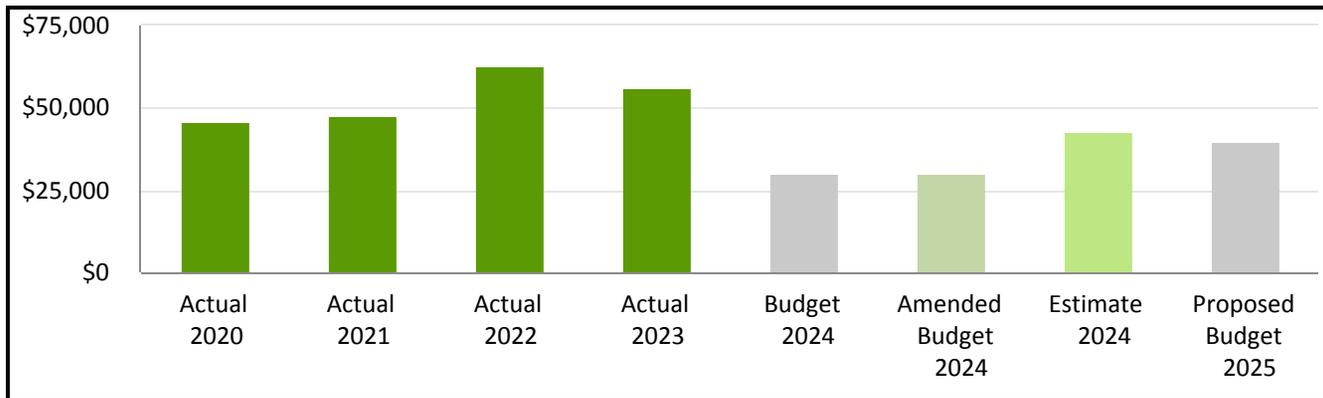
Previous Fee Schedule 1997 Uniform Building Code (UBC)

Formula Method See schedule on page [20](#)

Projection Method Estimate based on anticipated construction activity in the City.

Comments Starting in 2018, revenue reported under division 0801 from 1107.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 46,183	\$ 47,942	\$ 62,913	\$ 56,477	\$ 30,000	\$ 30,000	\$ 43,000	\$ 40,000
% Change	— %	3.81 %	31.23 %	(10.23)%	(46.88)%	— %	43.33 %	(6.98)%



Fund General Fund

Department Community Development

Revenue Item Plan Review Fees

Account/Source 02.0801.32206 / Licenses & Permits

Authorization EMC 8-1-9

Description Fee charged for examination of proposed construction plans to verify compliance with City codes.

Fee Schedule Based on valuation of construction per 2018 International Building Code.
Building, Electrical, Plumbing, Mechanical, and Miscellaneous PERMIT FEES SCHEDULE on previous page.

Date Last Changed 65% of the assessed construction permit fee.

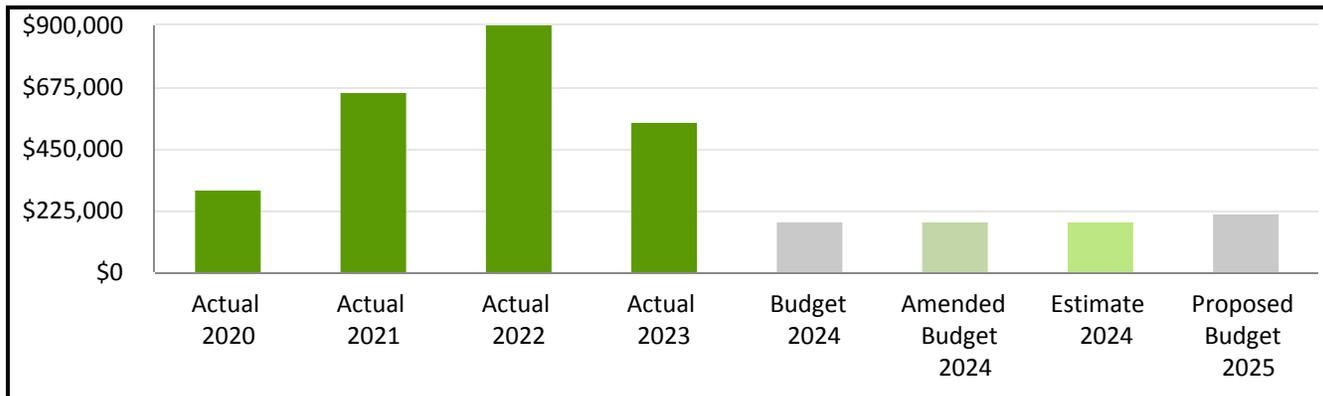
Previous Fee Schedule N/A

Formula Method Anticipated permit fees X .65 = revenue

Projection Method Estimate based on anticipated construction activity in the City.

Comments Enacted in 1984
Starting in 2018, revenue reported under division 0801 from 1107.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 305,652	\$ 658,159	\$ 898,271	\$ 553,218	\$ 190,000	\$ 190,000	\$ 190,000	\$ 220,000
% Change	— %	115.33 %	36.48 %	(38.41)%	(65.66)%	— %	— %	15.79 %



Fund General Fund

Department Community Development

Revenue Item Miscellaneous Permit Fees

Account/Source 02.0801.32209 / Licenses & Permits

Authorization EMC 8-1-9

Description Fee charged for issuance of electrical permit

Fee Schedule Based on valuation of construction per 2018 International Building Code. **Building, Electrical, Plumbing, Mechanical, and Miscellaneous PERMIT FEES SCHEDULE** on previous page.

Date Last Changed Fee Schedule reviewed in 2021

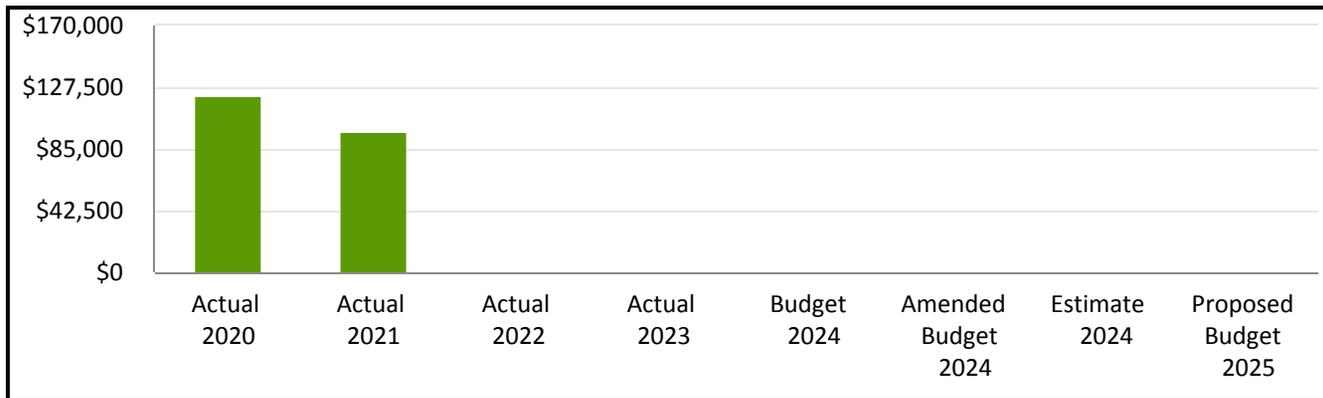
Previous Fee Schedule 1997 Uniform Building Code (UBC)

Formula Method See schedule on the next page

Projection Method Estimate based on anticipated construction activity in the City.

Comments Starting in 2018, revenue reported under division 0801 from 1107.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 121,674	\$ 96,838	\$ 474	\$ 172	\$ —	\$ —	\$ —	\$ —
% Change	— %	(20.41)%	(99.51)%	(63.74)%	(100.00)%	— %	— %	— %



Fund General Fund

Department Community Development

Revenue Item Miscellaneous Permit Fees

Account/Source 02.0801.32209 / Licenses & Permits

Miscellaneous Permits	Valuation
Asphalt Roofing	\$220.00 per Square Foot
Wood Fencing	\$27.50 per Linear Foot

Other Fees:

Plan Review Fee - 65% of Building Permit Fee

(Exception to Plan Review Fee: the 65% Plan Review Fee shall be waived for single-family, owner-occupied dwellings)

Additional Plan Review Fees required by changes, additions, or revisions \$55.00 per hour

Re-Inspection Fee \$75.00 per hour

Issuance of Temporary Certificate of Occupancy \$150.00

Building Use Tax = 3.5% (.035) on one-half the total valuation

Arapahoe County Open Space Tax = .25% (.0025) on one-half the total valuation

Park Fee-in-Lieu of Public Land Dedication:

Per one-unit dwelling \$460.00

Per multi-unit dwelling \$385.00

Fund General Fund

Department Community Development

Revenue Item Miscellaneous Permit Fees

Account/Source 02.0801.33356 / Contract Reimbursement

Authorization Ordinance #15, Series of 2019 Intergovernmental Agreement (IGA) with the Regional Transportation District (RTD).

Description Agreement with the RTD to fund the operation of a limited shuttle bus service in downtown Englewood. Service Area includes Englewood light rail station on the west and Swedish Medical Center/Craig Hospital to the east.

Fee Schedule Estimated fare equivalent \$100,000

Date Last Changed 2019

Previous Fee Schedule Estimated fare equivalent \$85,000

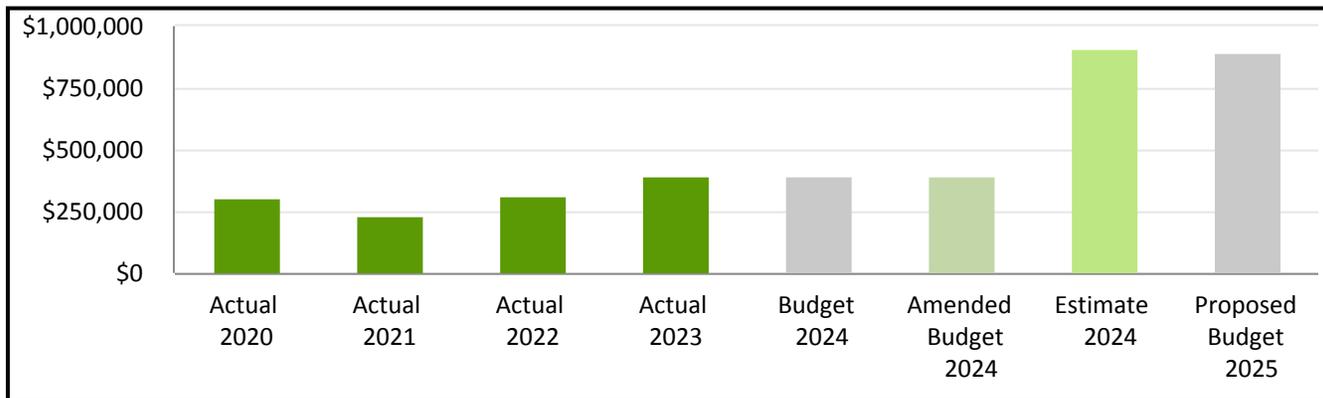
Formula Method The IGA with RTD provides the City for the reimbursement for the trolley in an amount agreed to by the RTD Board.

Projection Method RTD Survey Results

Comments The City contracts with MV Transportation for the Englewood Trolley operations.

The Community Development Fund was closed in 2018 and subsequently the activity is recorded in the Community Development Department General Fund.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 309,389	\$ 236,570	\$ 315,344	\$ 395,433	\$ 395,433	\$ 395,433	\$ 912,413	\$ 892,413
% Change	— %	(23.54)%	33.30 %	25.40 %	— %	— %	130.74 %	(2.19)%



Fund General Fund
Department Public Works

Revenue Item Street Cut Fees

Account/Source 02.1003.32201 / Licenses & Permits

Authorization EMC 11-3(c) Fees established by Resolution 93, 2000.

Description Fee to permit excavation in City right-of-way.

Fee Schedule

Permit Fee	\$195 minimum plus hourly rate
Field Re-Inspection Fee	\$75
Right-of-Way Inspector Fee	\$52/hour
Engineer Fee	\$63/hour
Gravel Alley Cut	\$2.00 per square foot
Asphalt Patch	\$15.00 per square foot
Work without permit	Permit Fee Doubled

Date Last Changed 2019

Previous Fee Schedule

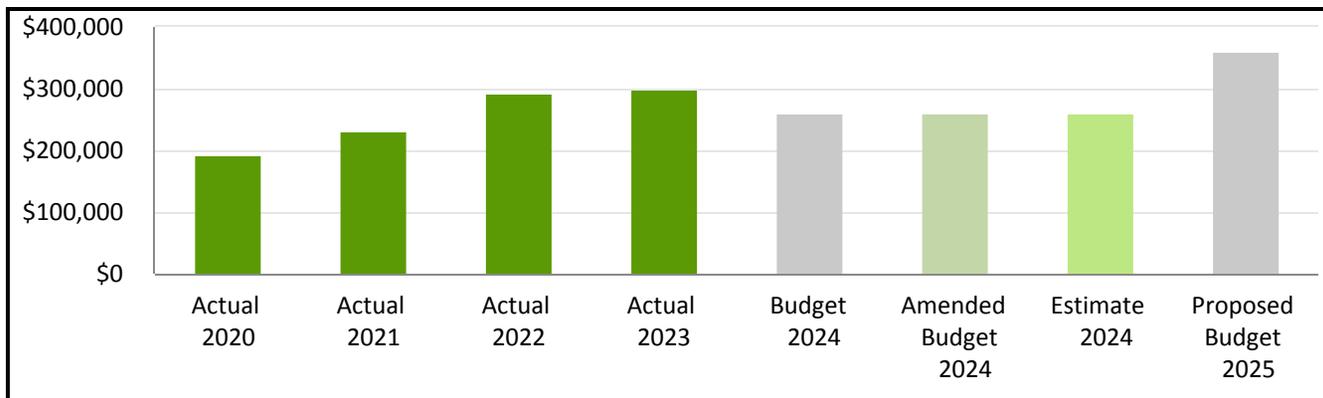
Permit Fee	\$115
Penalty	\$230

Formula Method N/A

Projection Method Estimate based on previous collections.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 194,264	\$ 232,774	\$ 294,023	\$ 298,528	\$ 260,000	\$ 260,000	\$ 260,000	\$ 360,000
% Change	— %	19.82 %	26.31 %	1.53 %	(12.91)%	— %	— %	38.46 %



Fund General Fund

Department Public Works

Revenue Item State Motor Vehicle Registration Fees

Account/Source 02.1003.32561 / Licenses & Permits

Authorization CRS 42-3-129

Description Fee charged at the time of vehicle registration. The fee ranges from \$1.50 to \$2.50 (for apportioned vehicles.)

Fee Schedule The apportionment of the fee is made on the 10th of each month based on record of rural and urban registrations in the county.

Date Last Changed N/A

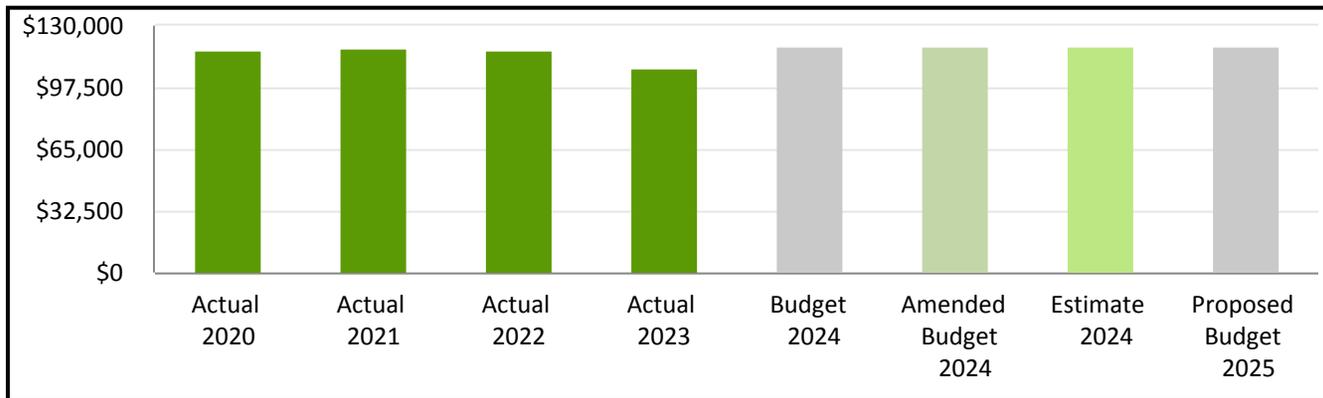
Previous Fee Schedule N/A

Formula Method Estimate based on past receipt of fee.

Projection Method Assume constant level of revenue

Comments This source of income should be relatively static unless there is a change in fee structure. Fluctuation is due to timing of payments.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 117,569	\$ 118,287	\$ 117,631	\$ 107,635	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
% Change	— %	0.61 %	(0.55)%	(8.50)%	11.49 %	— %	— %	— %



Fund General Fund

Department Public Works

Revenue Item State Highway Use Tax

Account/Source 02.1003.32562 / Intergovernmental

Authorization CRS 43-4-201

Description Revenue received from: (A) excise tax on motor fuel; (b) registration fees on drivers, motor vehicles, trailers, etc.; (c) ton-mile/passenger mile tax apportioned monthly on 20th. Municipalities receive 9% of revenues of first seven cents per gallon of excise tax on motor fuel.

Fee Schedule 80% of money received is allocated based on adjusted urban motor vehicle registration in each city.

Date Last Changed N/A

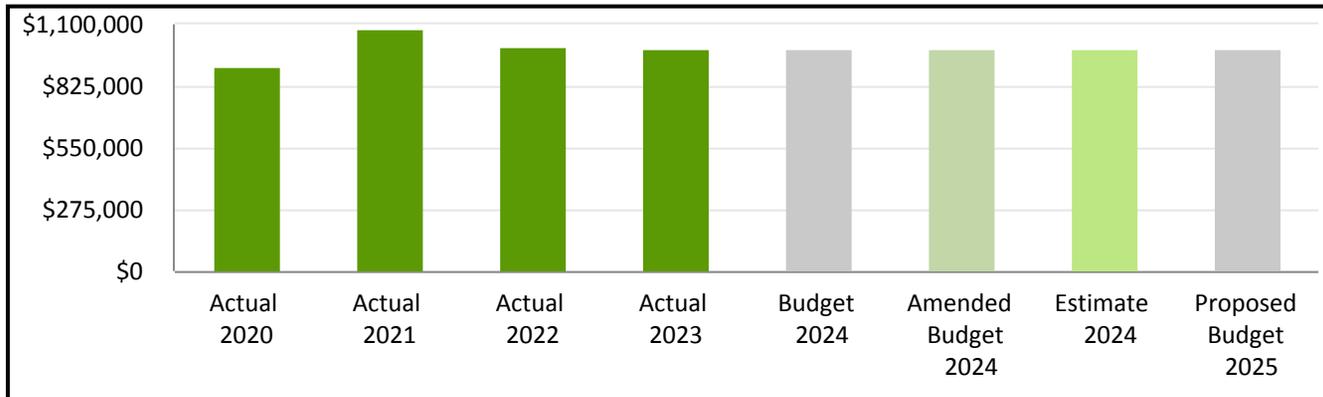
Previous Fee Schedule N/A

Formula Method N/A

Projection Method Estimate based on previous collections.

Comments Amount received is affected by changes in State fuel tax which currently is 10 cents per gallon. In 1983, the State Legislature passed legislation which caused a disruption and reduction in municipal revenues. A five (\$.05) cent per gallon increase went into effect on 1/1/1991.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 917,890	\$1,085,309	\$1,003,938	\$ 991,052	\$ 990,050	\$ 990,050	\$ 990,050	\$ 990,050
% Change	— %	18.24 %	(7.50)%	(1.28)%	(0.10)%	— %	— %	— %



Fund General Fund
Department Public Works

Revenue Item Custodial Services Fee for South Platte Renew (SPR)

Account/Source 02.1005.33204 / Charges for Services

Authorization Service Level Agreement

Description Agreements to provide custodial services to the South Platte Renew (formerly L/E WWTP). This service is beyond the scope of the administrative fee (see **02.9999.33291**).

Fee Schedule \$3,380/month (contract custodial fees) + \$160.71/month (Supervisor Inspection) + Custodial Supplies = ~4,036/month

Date Last Changed 2022

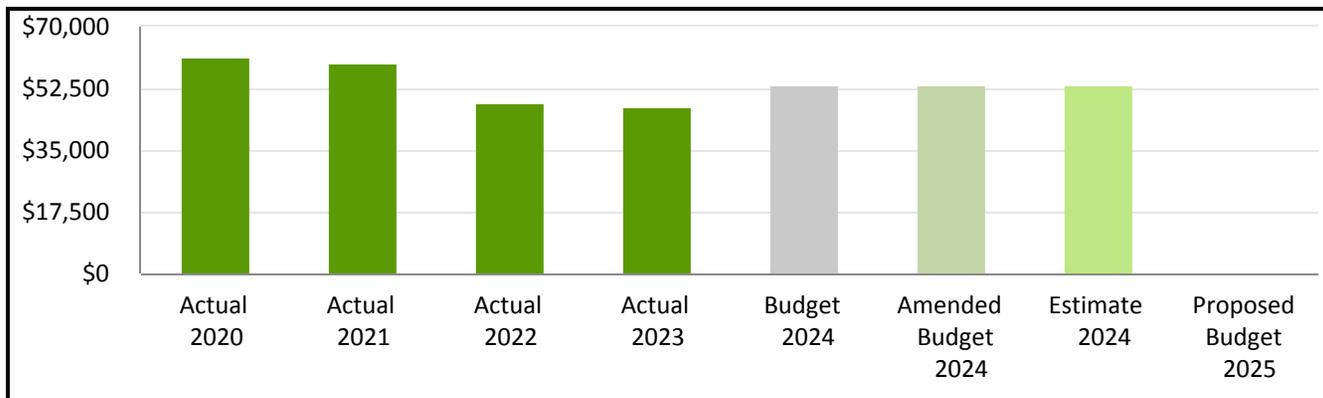
Previous Fee Schedule South Platte Renew: \$5,372/month

Formula Method Direct charges from contractor and supplies

Projection Method Increase in operating costs

Comments Included in custodial services for SPR are paper products and supplies provided to the SPWRP (former name Littleton/Englewood Waste Water Treatment Plant). Effective 2025 SPR will be contracting custodial services separate from the city.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 61,583	\$ 60,119	\$ 48,678	\$ 47,561	\$ 53,500	\$ 53,500	\$ 53,500	\$ —
% Change	— %	(2.38)%	(19.03)%	(2.29)%	12.49 %	— %	— %	(100.00)%



Fund General Fund

Department Public Works

Revenue Item Golf Course Custodial Services Fee

Account/Source 02.1005.33205 / Charges for Services

Authorization Service Level Agreement

Description Agreement to provide custodial services to the South Platte Renew facility. This service is beyond the scope of the administrative fee (see 02.0000.33291).

Fee Schedule \$2,365/month (contract custodial fees) + \$53.57/month (Supervisor Inspection) + Custodial Supplies = ~2,757/month

Date Last Changed 2022

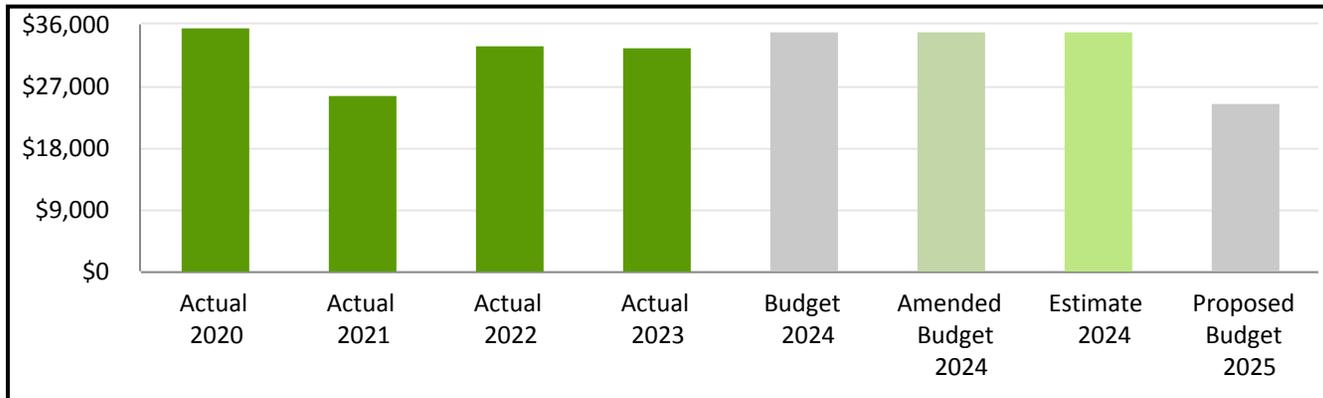
Previous Fee Schedule \$70,000/year

Formula Method Direct charges from contractor and supplies

Projection Method Increase in operating costs.

Comments Included in custodial services are paper products and supplies provided to the Broken Tee Golf Course. Maintenance costs are labor only, all materials are paid by Broken Tee Golf.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 35,724	\$ 25,840	\$ 33,240	\$ 32,720	\$ 35,000	\$ 35,000	\$ 35,000	\$ 24,776
% Change	— %	(27.67)%	28.64 %	(1.56)%	6.97 %	— %	— %	(29.21)%



Fund General Fund
Department Public Works

Revenue Item Servicenter Custodial Services Fee

Account/Source 02.1005.33209 / Charges for Services

Authorization Service Level Agreement

Description Agreement to provide custodial and maintenance services to the Servicenter Building

Fee Schedule \$37,271/year

Date Last Changed 2022

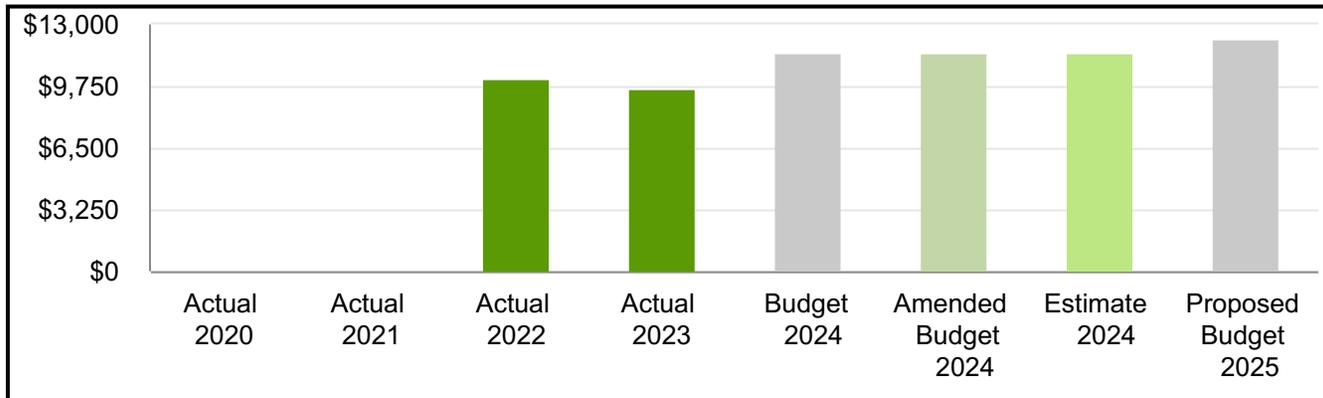
Previous Fee Schedule \$60,000/year

Formula Method Reimbursement of labor and materials.

Projection Method Increase in operating costs.

Comments Included in custodial services are paper products and supplies provided to the Service Center. Maintenance costs are labor only, all materials are paid by the Service Center

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount \$	—	—	\$ 10,181	\$ 9,678	\$ 11,500	\$ 11,500	\$ 11,500	\$ 12,284
% Change	— %	— %	— %	(4.94)%	18.83 %	— %	— %	6.82 %



Fund General Fund
Department Police Services

Revenue Item Police Fees

Account/Source 02.1101.33252 / Charges for Services

Authorization Policy

Description Fees charged for copies of police reports, photographs, audio or video duplication, and sexual offender registrations.

Fee Schedule Police reports, \$5.00 per report for search and first 5 pages. \$.025 for each additional page over 5 pages. \$10 fee for certified copies; Clearance Letters, \$10 per letter; Calls for Service Report, \$5 per address per year; Research fee \$25 per hour (1 hour minimum); Recording Copies \$25 per hour (1 hour minimum), Dispatch Tapes or video camera copies; Evidence Photos, \$25 per CD/USB; Sex Offender registration, \$25 per quarter and \$75 for initial registration; Sex Offender List, \$5 per list; Child Fingerprint Kits, \$5 per kit.

Date Last Changed Report charges changed 6/1/1993. Sexual offender fees added 1/1/2005. Removed fingerprint charges and added video charges 8/16/22.

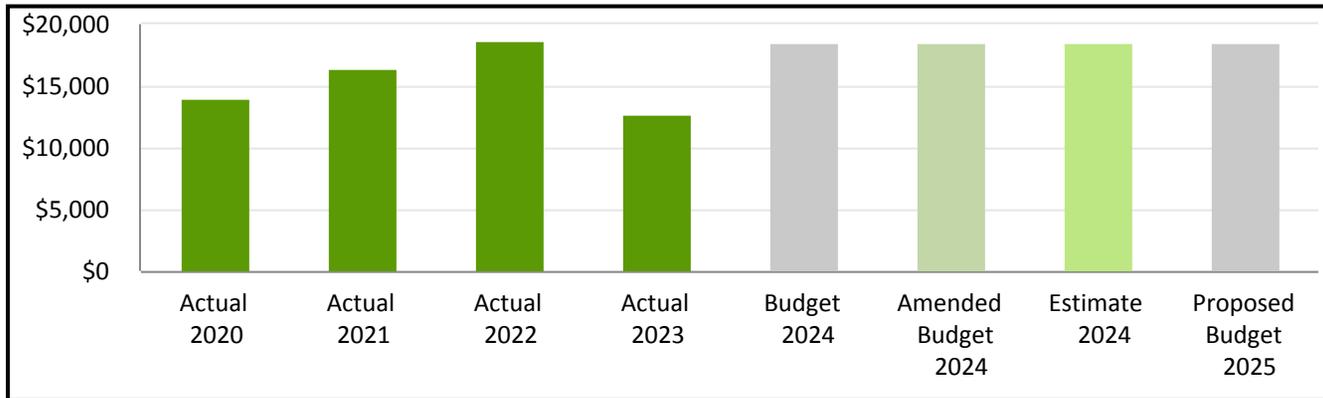
Previous Fee Schedule Basic schedule is \$1.00 per report copy. \$3.00 for resident finger printing. Photographs vary in price due to number, size, etc.

Formula Method Estimate based on past history

Projection Method Estimated to remain flat based on current fee structure.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 14,105	\$ 16,443	\$ 18,706	\$ 12,747	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500
% Change	— %	16.57 %	13.76 %	(31.86)%	45.14 %	— %	— %	— %



Fund General Fund

Department Police Services

Revenue Item Life Safety and Fire Prevention Fees

Account/Source 02.1120.32206 / Licenses & Permits

Authorization International Fire Code (IFC)

Description The Englewood Fire Marshal's Office evaluates all plans and construction documents to determine if all related documents meet the requirements of the codes and standards adopted by the City of Englewood.

Fee Schedule Fee schedule on next page.

Date Last Changed October 7, 2013

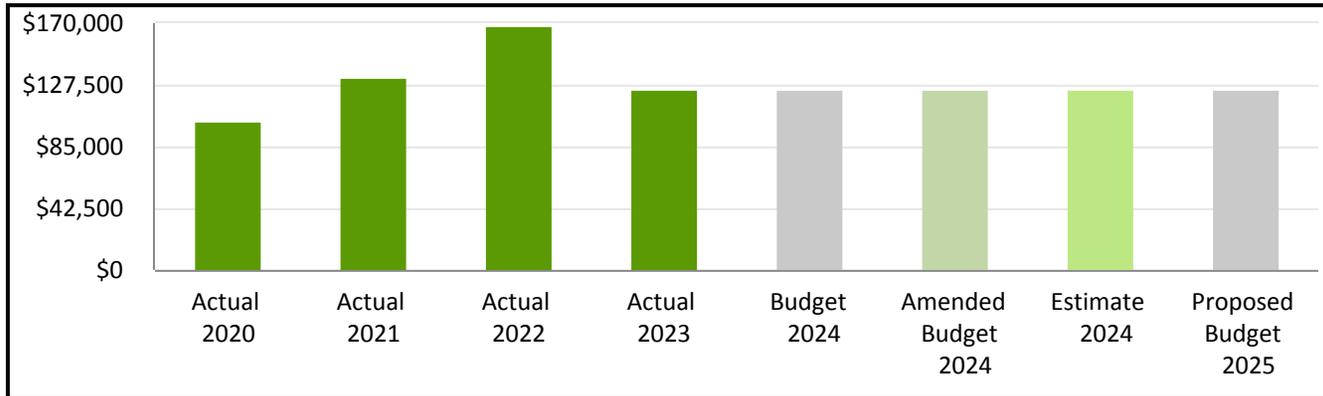
Previous Fee Schedule N/A

Formula Method N/A

Projection Method N/A

Comments Fee Schedule established by Resolution No. 72, Series of 2013 (October 7, 2013). The Fire Marshal function was moved from division 1102 to 1101 in 2016 then in 2020 it was a division under the City Manager's Office and effective in 2021 the division was moved back to the Police Department under division 1120.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 102,988	\$ 133,026	\$ 168,068	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
% Change	— %	29.17 %	26.34 %	(25.63)%	— %	— %	— %	— %



Fund General Fund
Department Police Services

Fire Marshal's Office - Life Safety & Fire Prevention Fee Schedule: The fees for permits and services authorized by the International Fire Code (IFC) shall be assessed in accordance with the fee schedule adopted by resolution by the City Council of the City of Englewood, Colorado.

ACTIVITY	FEE
Permit Application Fee/All Permits	\$150.00
New Construction Building Plan Review	0 - 10,000 sq ft \$600.00
	\$2,001.00 to \$25,000.00 Over 10,000 sq ft \$600.00 + \$.035/sq ft over 10,000 sq ft
	Over 50,000 sq ft \$2,000.00 + \$.030/sq ft over 10,000 sq ft
Tenant Finish/Remodel/Additions	0 - 10,000 sq ft \$250.00 + \$.035/sq ft
	Over 10,000 sq ft \$600.00 + \$.030/sq ft over 10,000 sq ft
	Over 50,000 sq ft \$1,800.00 + \$.025/sq ft over 50,000 sq ft
Parking Structures	1/3 of New Construction Fee
Fire Sprinkler System	0 - 50,000 sq ft \$200.00 + \$.025/sq ft
	Over 50,000 sq ft \$1,450.00 + \$.020/sq ft over 50,000 sq ft
Fire Alarm System	0 - 50,000 sq ft \$200.00 + \$.025/sq ft
	Over 50,000 sq ft \$1,450.00 + \$.020/sq ft over 50,000 sq ft
Commercial Kitchen Hood Systems	\$150.00
Other Plan Review (Operations Permits)	\$100.00 / \$150.00 with Inspection
Ops Permits under IFC Section 105.6	Annually
Hazardous Materials Inventory Plan (HMIP)	\$200.00 Two Year Permit
Environmental Site Assessment	\$100.00 Per Address
Miscellaneous Permits	\$150.00
Work without a Permit	Double the Permit Fee
Re-Inspection Fee	\$150.00 (Fee increases by; \$100.00 for each additional inspection)
Re-Issue of Permit/Plan Review Comments	\$25.00
Hourly Rate, Review/Inspections	\$80.00

The Englewood Fire Marshal's Office evaluates all plans and construction documents to determine if all related documents meet the requirements of the codes and standards adopted by the City of Englewood and the Englewood Fire Marshal's Office. Obtaining multiple permits is required for the majority of projects. The sequence or progression of the permitting process is of utmost importance to ensure that all projects are tracked appropriately throughout the plan review and inspection process. Submittals for systems will not be processed until the new building or tenant improvement construction documents have been reviewed.

Re-Inspection #	1st	2nd	3rd	4th
Low	\$ 25.00	\$ 50.00	\$ 75.00	\$ 150.00
Medium	\$ 50.00	\$ 75.00	\$ 100.00	\$ 200.00
High	\$ 75.00	\$ 100.00	\$ 125.00	\$ 250.00

Fund General Fund

Department Parks, Recreation, Library and Golf

Revenue Item Library Fines

Account/Source 02.1201.34201 / Fines and Forfeitures

Authorization Library Policy

Description All circulating materials retained past their due dates are subject to overdue fines.

Fee Schedule Main Library: \$.20 / day / item

Date Last Changed 2003

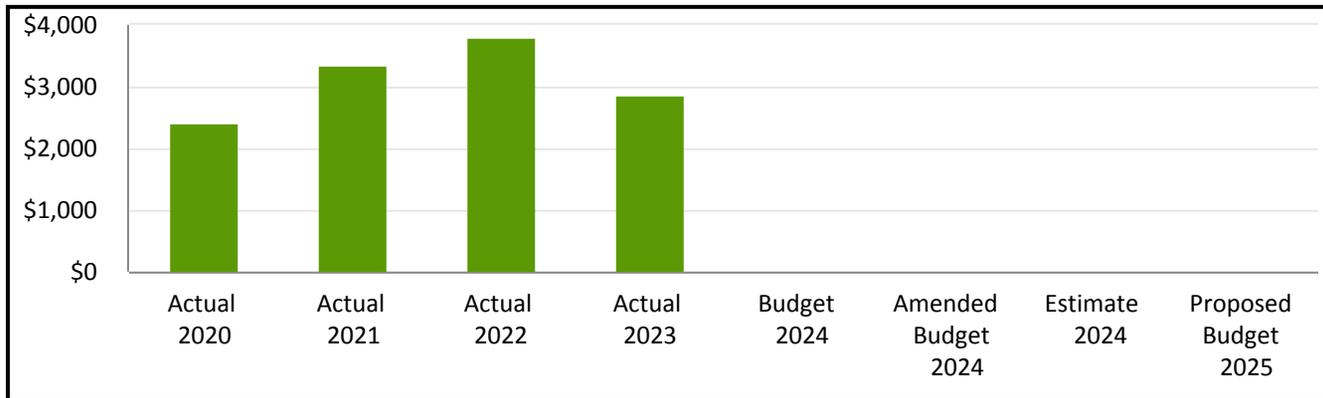
Previous Fee Schedule Main Library: \$.10 / day / item

Formula Method Based on projection using trends in revenues collected during reporting periods.

Projection Method N/A

Comments Effective January 2024, Library Fines will no longer be charged for materials returned past their due date.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 2,413	\$ 3,371	\$ 3,822	\$ 2,886	\$ —	\$ —	\$ —	\$ —
% Change	— %	39.72 %	13.38 %	(24.50)%	(100.00)%	— %	— %	— %



Fund General Fund

Department Parks, Recreation, Library and Golf

Revenue Item Postage Charges

Account / Source 02-0602-39501 (Effective 1/1/2024) previously accounted for in 02.1201.39501 / Charges for Services

Authorization Policy

Description Departmental charges for postage

Fee Schedule Cost + 65%

Date Last Changed 1996

Previous Fee Schedule Cost + 30%

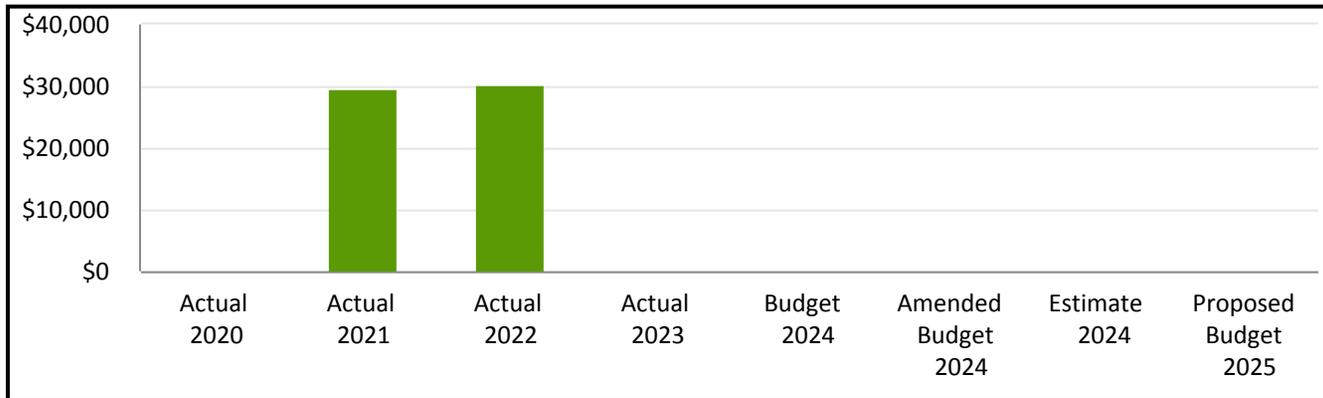
Formula Method N/A

Projection Method Estimate based on previous usage.

Comments Previously recorded in the Central Services Fund (60.0606.39501) that was closed out in 2019.

The costs associated with the USPS mail services are budgeted in the City Clerks's Office and the copier service charges are accounted for in the Information Technology Department budget.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ —	\$ 29,736	\$ 30,369	\$ —	\$ —	\$ —	\$ —	\$ —
% Change	— %	— %	2.13 %	(100.00)%	— %	— %	— %	— %



Fund General Fund

Department Parks, Recreation, Library and Golf

Revenue Item Rental Fees

Account/Source 02.1305.36101 and 02.1302.36101 / Other Income

Authorization Approved Program

Description Recreation room rentals, gymnasium rentals, field rentals, and pavilion rentals.

Fee Schedule Park shelter reservation fees vary by location, day of week, and time (whole or partial days.) Current fee schedule can be located on the City’s website www.englewoodco.gov or by calling the Englewood Recreation Center at 303-762-2860.

Rentals are available for the following parks: **Bates/Logan, Baker, Belleview, Centennial, Cushing, Centennial, Duncan, Jason and River Run Trailhead.**

Date Last Changed 2018

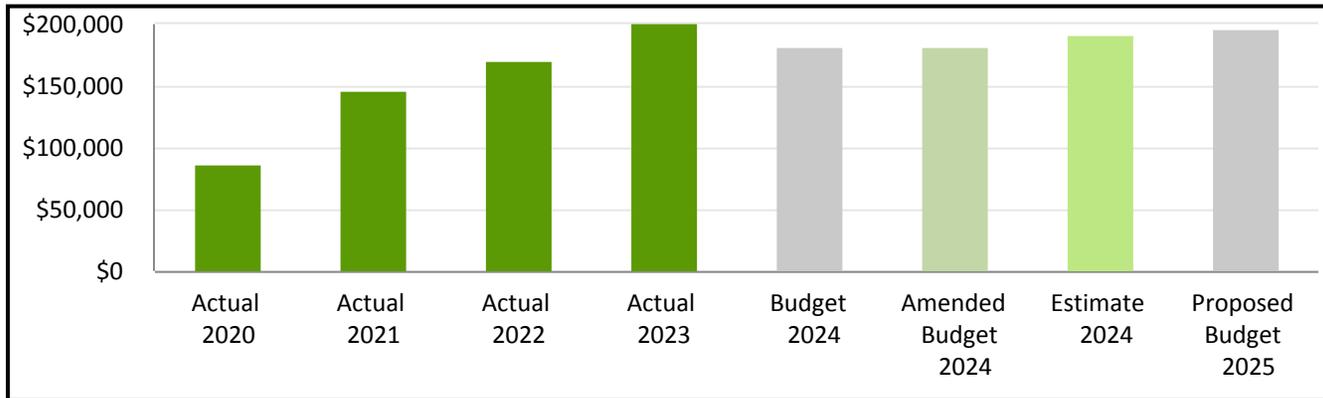
Previous Fee Schedule As published on the City’s website and the Englewood Citizen City Magazine and Recreation Guide

Formula Method # of Reservations X fees

Projection Method Estimate from historical figures

Comments Previously reported under account 02-1301-36101 until 2019. Effective 2024 these fees are reported under fund-division 02-1302.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 87,192	\$ 147,144	\$ 170,503	\$ 200,903	\$ 183,000	\$ 183,000	\$ 192,000	\$ 196,500
% Change	— %	68.76 %	15.87 %	17.83 %	(8.91)%	— %	4.92 %	2.34 %



Fund General Fund

Department Parks, Recreation, Library and Golf

Revenue Program Englewood Recreation Services

Account / Source 02.1302.33001 / Charges for Services // 02.1302.33002 / Admissions // 02.1302.36101 / Rentals

Revenue Item Englewood Recreation Center Admission Fees

Authorization Approved Program

Description Center admissions, rental, vending and pro shop fees

Fee Schedule Current fee schedule can be located on the City's website <https://www.engagewoodco.gov/parks-recreation-library-golf> and the published Englewood Citizen City Magazine and Recreation Guide.

Date Last Changed 2018

Previous Fee Schedule As published in the Englewood Citizen City Magazine and Recreation Guide

Formula Method Analysis of cost recovery and regional competitive market pricing.

Projection Method Estimate based on previous usage.

Comments

Revenue Item Englewood Recreation Center Facility Rental

Authorization Approved Program

Description Revenue from the rental of various rooms at the Center

Fee Schedule Current fee schedule can be located on the City's website <https://www.engagewoodco.gov/parks-recreation-library-golf> and the published Englewood Citizen City Magazine and Recreation Guide.

Date Last Changed 2016

Formula Method Analysis of cost recovery and regional competitive market pricing.

Projection Method Estimate based on previous usage.

Comments In 2019, the recreation programs' revenue and expenditures were allocated based on program offering location-Englewood Recreation Center (02-1302), Malley Recreation Center (02-1303) or Parks (02-1305).

Fund General Fund

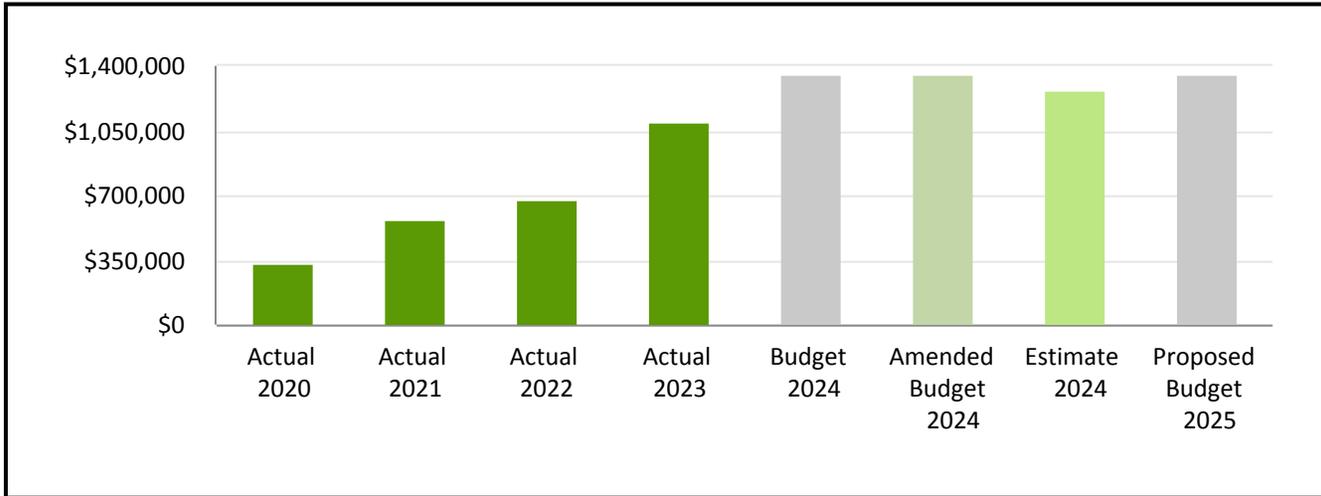
Department Parks, Recreation, Library and Golf

Revenue Program Englewood Recreation Services

Account / Source 02.1302.33001 / Charges for Services // 02.1302.33002 / Admissions // 02.1302.36101 / Rentals

Revenue Item Englewood Recreation Center Admission Fees

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
02...33001	\$ 54,584	\$ 208,798	\$ 222,122	\$ 551,187	\$ 642,395	\$ 642,395	\$ 451,838	\$ 452,000
02...33002	\$ 263,368	\$ 336,270	\$ 406,988	\$ 427,467	\$ 533,400	\$ 533,400	\$ 629,655	\$ 709,500
02...36101	\$ 16,717	\$ 27,779	\$ 49,446	\$ 124,048	\$ 183,000	\$ 183,000	\$ 192,000	\$ 196,500
Amount	\$ 334,669	\$ 572,847	\$ 678,556	\$1,102,702	\$1,358,795	\$1,358,795	\$1,273,493	\$1,358,000
% Change	— %	71.17 %	18.45 %	62.51 %	23.22 %	— %	(6.28)%	6.64 %



Fund General Fund
Department Parks, Recreation, Library and Golf

Revenue Program Senior Services

Account / Source 02.1303.33001 / Charges for Services // 02.1303.33002 / Admissions

Revenue Item Malley Senior Recreation Center Admission Fees

Authorization Approved Program

Description Center admissions and vending fees

Fee Schedule Current fee schedule can be located on the City's website <https://www.englewoodco.gov/parks-recreation-library-golf> and the published Englewood Citizen City Magazine and Recreation Guide.

Date Last Changed 2018

Previous Fee Schedule As published in the Englewood Citizen City Magazine and Recreation Guide

Formula Method Analysis of cost recovery and regional competitive market pricing.

Projection Method Estimate based on previous usage.

Comments

Revenue Item Malley Senior Recreation Center Facility Rentals

Authorization Approved Program

Description Revenue from rental of various rooms in the Center

Fee Schedule Current fee schedule can be located on the City's website www.englewoodgov.org and the published Englewood Citizen City Magazine and Recreation Guide (<http://www.englewoodgov.org/inside-city-hall/city-departments/parks-and-recreation/activity-guide>).

Date Last Changed 2016

Previous Fee Schedule As published in the Englewood Citizen City Magazine and Recreation Guide

Formula Method Analysis of cost recovery and regional competitive market pricing.

Projection Method Estimate based on previous usage.

Comments In 2019, the recreation programs' revenue and expenditures were allocated based on program offering location-Englewood Recreation Center (02-1302), Malley Recreation Center (02-1303) or Parks (02-1305).

Fund General Fund

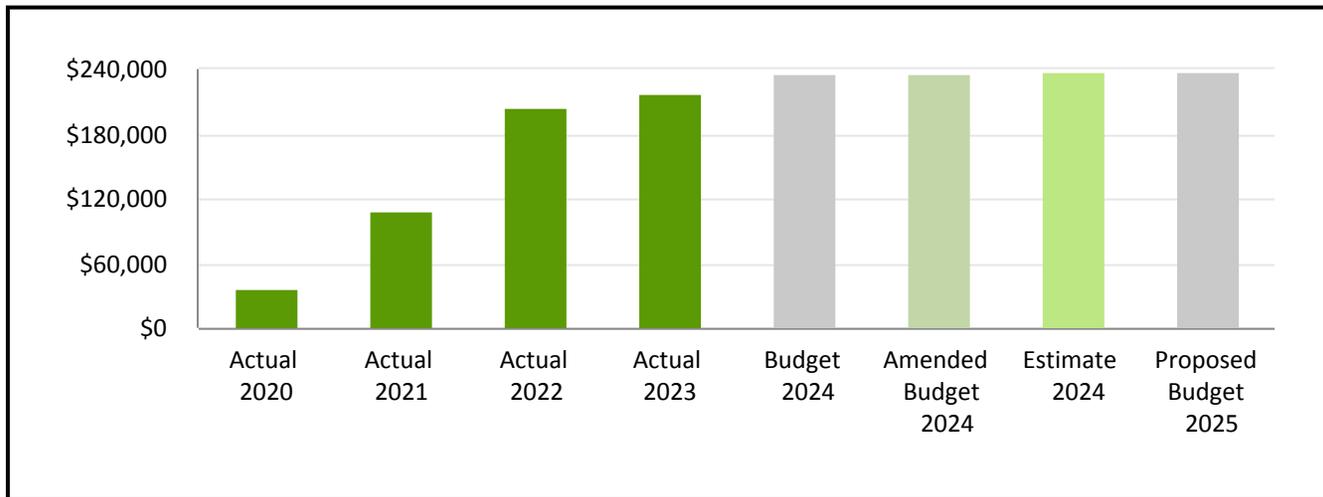
Department Parks, Recreation, Library and Golf

Revenue Program Malley Senior Recreation Center

Account / Source 02.1303.33001 / Charges for Services // 02.1303.33002 / Admissions

Revenue Item Malley Senior Recreation Center Admission Fees

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
02...33001	\$ 33,649	\$ 101,822	\$ 168,009	\$ 143,411	\$ 161,000	\$ 161,000	\$ 161,000	\$ 161,000
02...33002	\$ 3,892	\$ 6,415	\$ 37,535	\$ 73,982	\$ 76,000	\$ 76,000	\$ 78,000	\$ 78,000
Amount	\$ 37,541	\$ 108,237	\$ 205,545	\$ 217,392	\$ 237,000	\$ 237,000	\$ 239,000	\$ 239,000
% Change	— %	188.32 %	89.90 %	5.76 %	9.02 %	— %	0.84 %	— %



Fund General Fund

Department Parks, Recreation, Library and Golf

Revenue Item Pirates Cove Aquatic Facility

Account / Source 02.1308.33001 / Charges for Services
02.1308.33002 / Admissions
02.1308.33303 / Concessions

02.1308.30004 / Vending/Pro Shop
02.1308.36101 / Rentals

Authorization Approved Program

Description Fees collected from facility admission, concessions, pro shop and facility rental.

Fee Schedule Current fee schedule can be located on the City’s website <https://www.englewoodco.gov/parks-recreation-library-golf> and the published Englewood Citizen City Magazine and Recreation Guide.

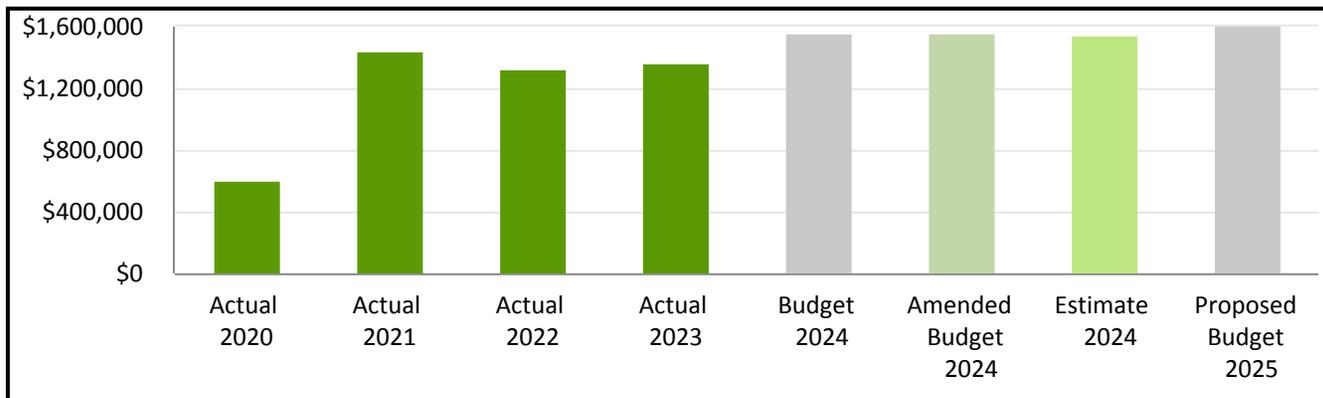
Date Last Changed 2018

Formula Method Analysis of cost recovery and market determined pricing structure.

Projection Method Estimate based on previous usage.

Comments Prior to 2018 Pirates Cove revenue sources were recorded in one account (02.1308.330001). Beginning in 2018, revenue sources are better defined and recorded in separate accounts for tracking and analysis.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
02...33001	\$ —	\$ (16,236)	\$ —	\$ 5,347	\$ 8,500	\$ 8,500	\$ 5,324	\$ 8,500
02...33002	\$ 530,288	\$1,093,740	\$1,079,943	\$1,098,412	\$1,295,000	\$1,295,000	\$1,290,000	\$1,325,000
02...33003	\$ 67,682	\$ 324,253	\$ 227,516	\$ 233,299	\$ 228,000	\$ 228,000	\$ 232,000	\$ 240,000
02...33004	\$ 9,177	\$ 39,034	\$ 26,946	\$ 30,563	\$ 25,000	\$ 25,000	\$ 27,000	\$ 28,000
02...36101	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Amount	\$ 607,146	\$1,440,790	\$1,334,404	\$1,367,621	\$1,556,500	\$1,556,500	\$1,554,324	\$1,601,500
% Change	— %	137.31 %	(7.38)%	2.49 %	13.81 %	— %	(0.14)%	3.04 %



Fund General Fund
Department General Government
Revenue Item General Property Tax

Account / Source 02.0000.31101 / Taxes

Authorization EMC Article X Finance Administration Part I Budget Paragraph 89 Certification of Tax Levy

Description Ad valorem tax on all real property within municipal boundaries and all tangible personal property within municipal boundaries not exempted by 39-3-1-1 CRS, as amended.

Fee Schedule 5.880 mills

Date Last Changed 1992

Previous Fee Schedule 5.419 mills

Formula Method Certified Assessed Valuation X Mill Levy / 1,000 less allowance for abatements and refunds = Revenue

The following is an illustrative example of property tax calculation:

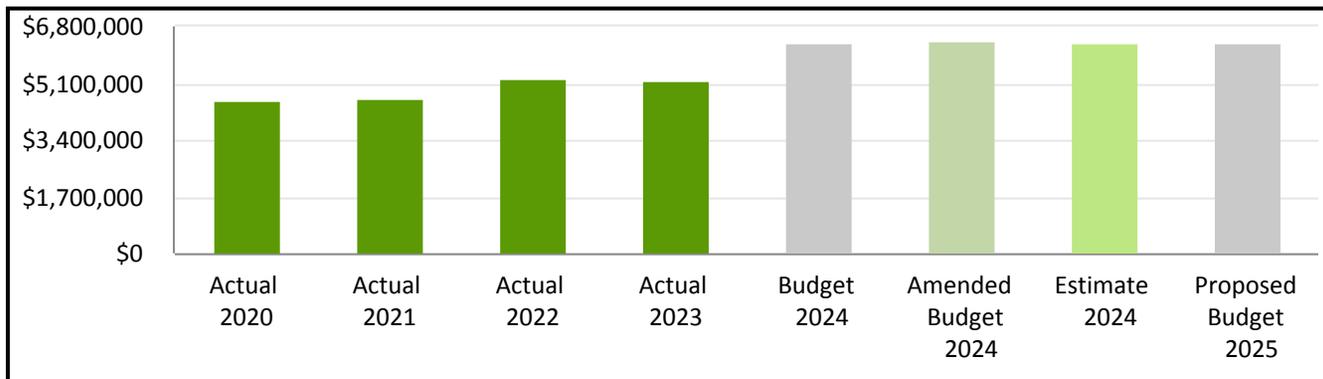
\$418,913,060 X 5.880 mills / 1,000 - \$38,208.79 = \$2,425,000

Projection Method Historical

Comments Assessed valuation is dependent on Arapahoe County Assessor’s Office. The residential assessment rate of actual value is determined each year by the Colorado General Assembly and is currently 9.765% (formerly 6.95%). The value for assessment for all other property is 26%-29%. Valuations are calculated every odd year by the County Assessor. The valuation period is July 1 through June 30 for the prior two and a half year period. For example, if the appraisal year is 2019, the valuation period is from July 1, 2016 through June 30, 2018.

The timing of the Arapahoe County Property Tax collection is typically based on the amount due. If the tax amount is less than \$25, the total amount due is paid no later than April 30. If the tax amount is greater than \$25, the taxpayer may make two payments. The first payment is due no later than February 28. The second payment is due no later than June 15. If the taxpayer pays their tax in one total amount, the payment is due no later than April 30.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$4,605,878	\$4,644,335	\$5,237,114	\$5,185,365	\$6,300,000	\$6,384,000	\$6,300,000	\$6,300,000
% Change	— %	0.83 %	12.76 %	(0.99)%	21.50 %	1.33 %	(1.32)%	— %



Fund General Fund

Department General Government

Revenue Item Specific Ownership Tax

Account / Source 02.0000.31201 / Taxes

Authorization CRS 42-3-101

Description A tax levied by the Colorado General Assembly on all motor vehicles, wheeled trailers, semi-trailers, trailer coaches, mobile homes, and self-propelled construction equipment. Collected by County Treasurer and remitted to the City on or about the 15th of each month.

Fee Schedule Tax schedules are established by the Colorado assembly based on age and type of vehicle (42-3-106 CRS). Revenues are allocated to each city based on their pro rata share of the aggregate dollar amount of ad valorem taxes levied in the County during the preceding year per CRS 42-3-107(24)(a).

Date Last Changed NA

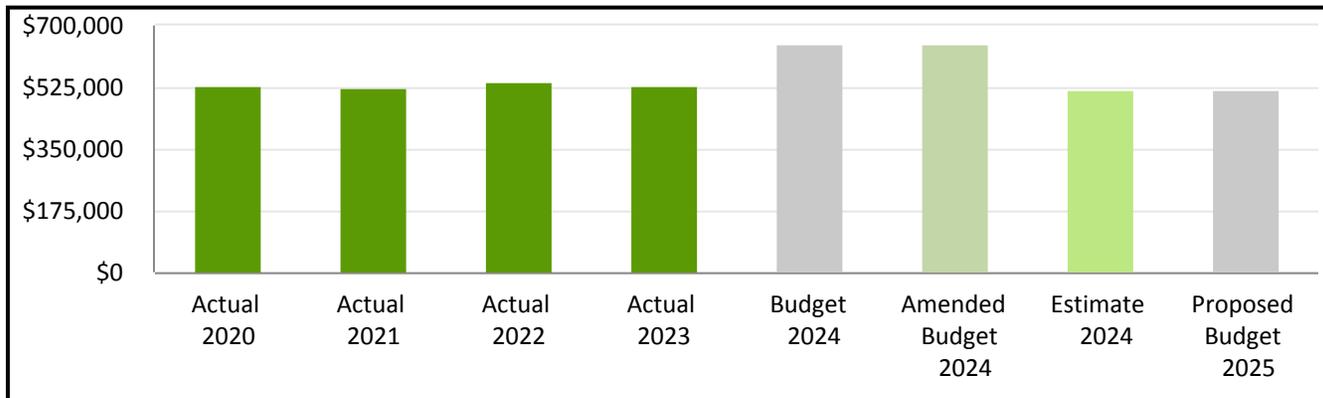
Previous Fee Schedule NA

Formula Method NA

Projection Method Estimate based on previous experience and evaluation of future economic conditions in the automotive industry.

Comments Economic conditions will largely determine revenue: The more new cars registered the higher the revenue. The tax is based on a sliding scale with the larger amounts being paid in the first years of ownership and dwindling to a minimum. The tax is also dependent upon the type of vehicle.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 527,933	\$ 523,484	\$ 541,156	\$ 529,429	\$ 650,000	\$ 650,000	\$ 520,000	\$ 520,000
% Change	— %	(0.84)%	3.38 %	(2.17)%	22.77 %	— %	(20.00)%	— %



Fund General Fund

Department General Government

Revenue Item Retail Sales Tax

Account / Source 02.0000.31301 / Taxes

Authorization EMC 4-4-4-2

Description The tax on the retail transfer or rental of tangible personal property.

Fee Schedule 3.8%

Date Last Changed 2022 Effective 1-1-2023

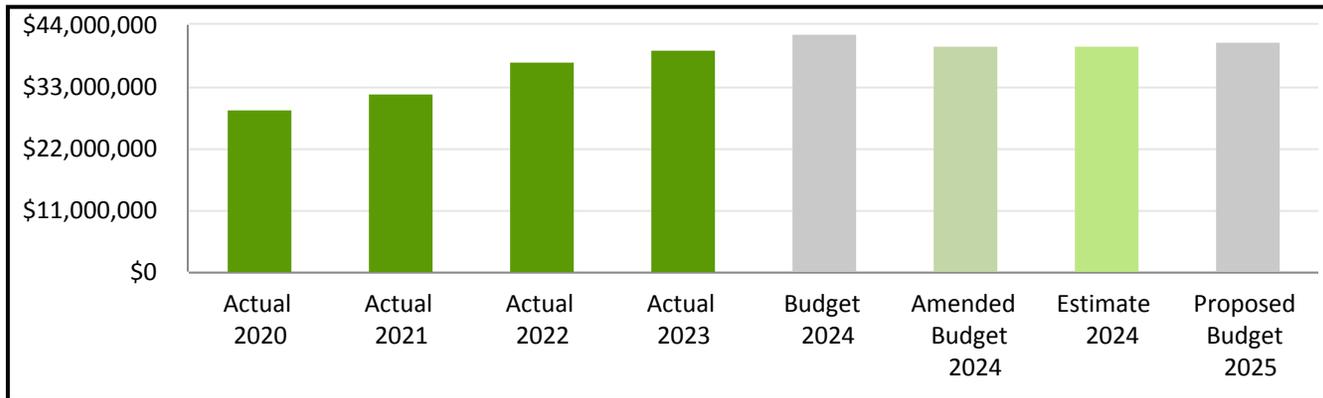
Previous Fee Schedule 3.5%

Formula Method Taxable sales X 3.5% = Revenue

Projection Method Projections of sales tax revenue are based on historical data of collections, factored by local data for Englewood

Comments Economic conditions will largely determine revenue.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$29,066,138	\$32,063,132	\$37,687,554	\$39,832,707	\$42,455,000	\$40,455,000	\$40,450,000	\$41,245,000
% Change	— %	10.31 %	17.54 %	5.69 %	6.58 %	(4.71)%	(0.01)%	1.97 %



Fund General Fund

Department General Government

Revenue Item Use Tax

Account / Source 02.0000.31302 / Taxes

Authorization EMC 4-4-5-3

Description The tax on the use, consumption or storage within the municipal boundaries of tangible personal property purchased at retail from sources outside of Englewood corporate limits.

Fee Schedule 3.8%

Date Last Changed 2022 Effective 1-1-2023

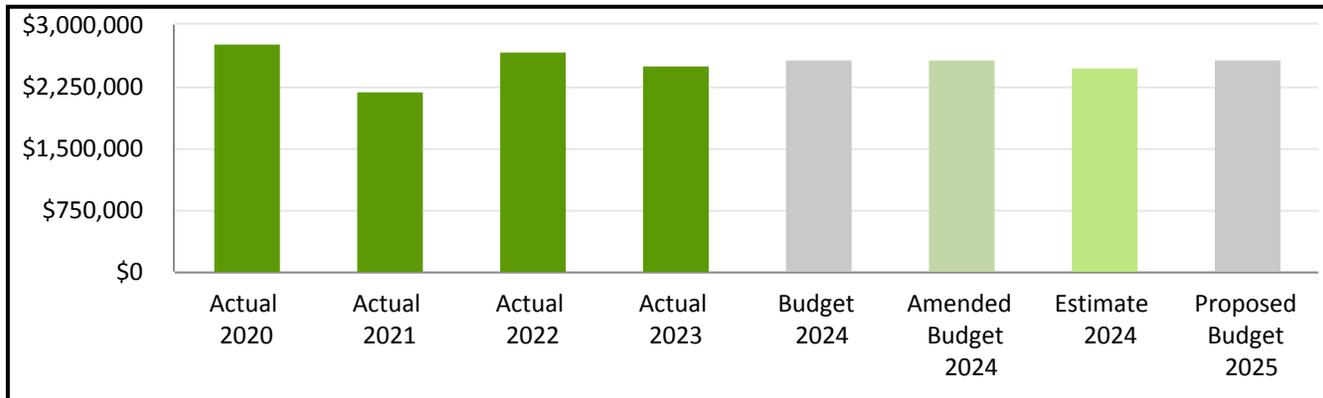
Previous Fee Schedule 3.5%

Formula Method Purchases X 3.5% = Revenue

Projection Method Estimate calculated by evaluating economic conditions and local business conditions. Audit activity is also taken into account.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$2,782,625	\$2,196,505	\$2,682,779	\$2,505,135	\$2,578,000	\$2,578,000	\$2,500,000	\$2,587,000
% Change	— %	(21.06)%	22.14 %	(6.62)%	2.91 %	— %	(3.03)%	3.48 %



Fund General Fund
Department General Government
Revenue Item Cigarette Tax

Account / Source 02.0000.31401 / Taxes

Authorization CRS 39-22-623

Description The cigarette tax is levied on the sale of cigarettes by wholesalers and is assessed at a fixed amount on each single cigarette sold. The cigarette tax has three components. The first, enacted in 1964, is a tax of 1¢ per cigarette.¹ In 2004, voters approved an additional 3.2¢ tax per cigarette with the passage of Amendment 35. In 2020, voters again approved an additional cigarette tax with the passage of Proposition EE. The additional tax under Proposition EE is 5.5¢ per cigarette in 2021, and increases incrementally, to 9¢ per cigarette, until 2027 when it is fully phased in. The Department of Revenue is responsible for administering the three taxes, which are collected in practice as a single tax of \$1.94 per pack of 20 cigarettes. Distributors, including out-of-state retailers selling cigarettes online, are responsible for collection of the tax and must submit monthly payments to the Department of Revenue on or before the tenth day of the month following collections. They are entitled to retain 0.4 percent of taxes they collect to cover expenses related to tax collection.

Twenty-seven percent of this revenue is distributed to local governments based on the amount of revenue collected within a given city or county. A majority of Amendment 35 revenue is distributed to state and local government health care and tobacco prevention programs, as required by the Colorado Constitution.

Fee Schedule State distributes 27% to local governments based on the amount of revenue collected within a given city or county

Date Last Changed November, 2020

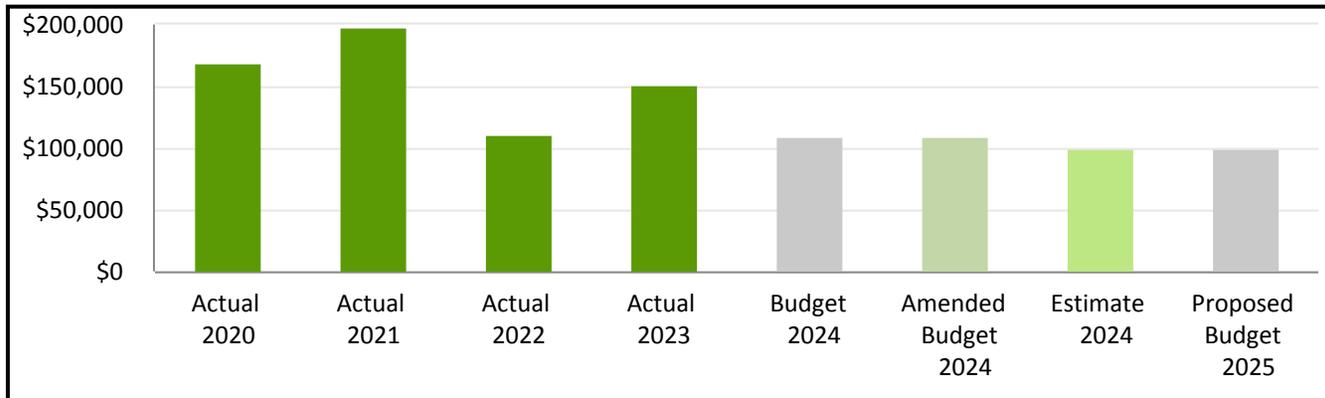
Previous Fee Schedule N/A

Formula Method N/A

Projection Method Estimate based on previous collections.

Comments Future change in the State and Federal cigarette tax rate will likely discourage smoking.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 168,618	\$ 198,367	\$ 110,948	\$ 151,502	\$ 110,000	\$ 110,000	\$ 100,000	\$ 100,000
% Change	— %	17.64 %	(44.07)%	36.55 %	(27.39)%	— %	(9.09)%	— %



Fund General Fund

Department General Government

Revenue Item Electricity and Natural Gas Franchise Tax

Account / Source 02.0000.31501 / Taxes

Authorization Ordinance No. 14, Series of 1988

Description Franchise tax levied on Xcel Energy (formerly Public Service Company of Colorado)

Fee Schedule 3% of gross revenues derived from the sale of electric energy and gaseous fuel.

Date Last Changed N/A

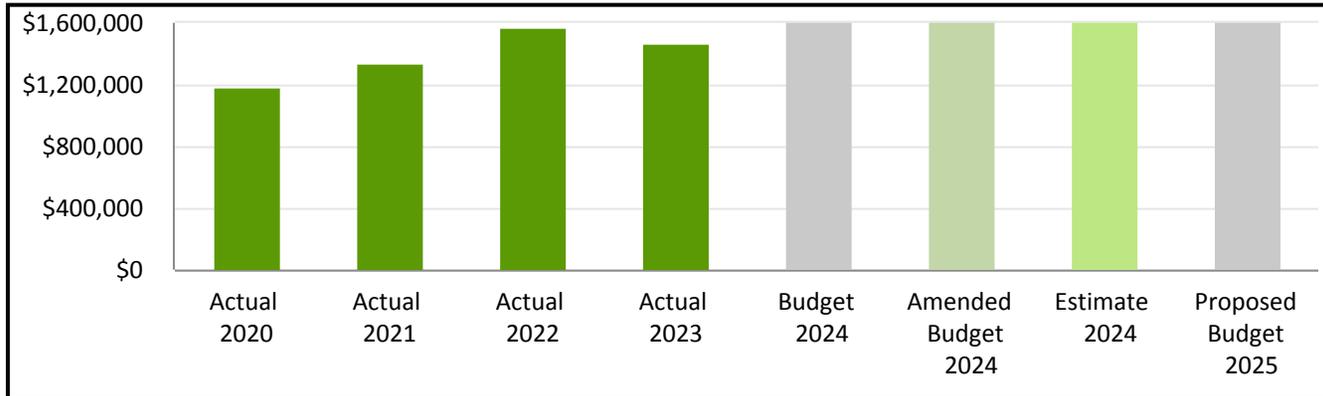
Previous Fee Schedule N/A

Formula Method Sales X 3%

Projection Method Estimate, since this varies with weather conditions and utility rates.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$1,192,837	\$1,346,159	\$1,578,246	\$1,470,417	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000
% Change	— %	12.85 %	17.24 %	(6.83)%	8.81 %	— %	— %	— %



Fund General Fund

Department General Government

Revenue Item Franchise Tax - Water Utility

Account / Source 02.0000.31503 / Taxes

Authorization City Budget Policy

Description Franchise tax on Water Utility

Fee Schedule 3% of budgeted gross water sales.

Date Last Changed N/A

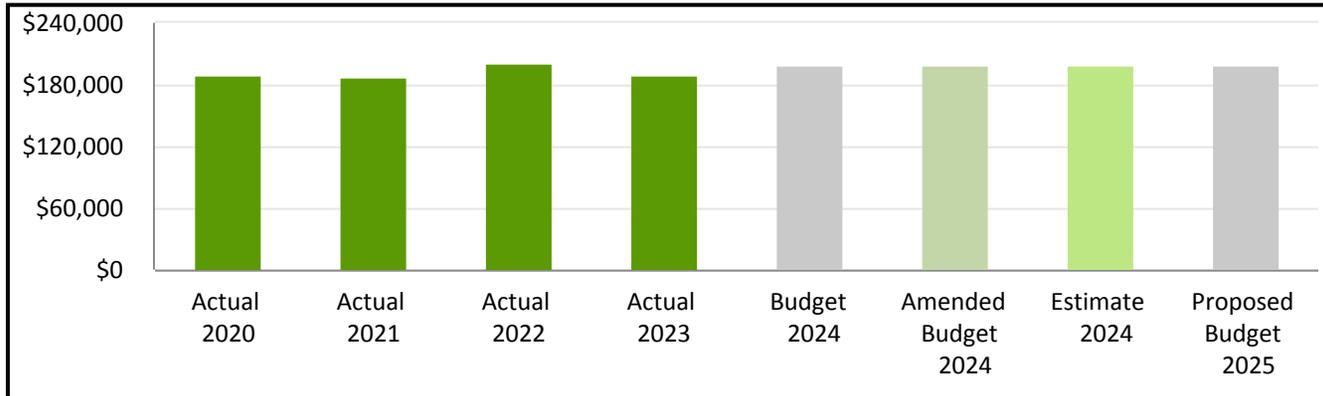
Previous Fee Schedule N/A

Formula Method 3% X budgeted water sales revenues.

Projection Method See Water Fund for projected water sales.

Comments This is an accounting funds transfer from the Water Fund.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 190,614	\$ 187,586	\$ 202,099	\$ 189,173	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
% Change	— %	(1.59)%	7.74 %	(6.40)%	5.72 %	— %	— %	— %



Fund General Fund

Department General Government

Revenue Item Franchise Tax - Sewer Utility

Account / Source 02.0000.31504 / Taxes

Authorization City Budget Policy

Description Franchise Tax on City Sewer Utility.

Fee Schedule 3% of budgeted sewer disposal revenue.

Date Last Changed N/A

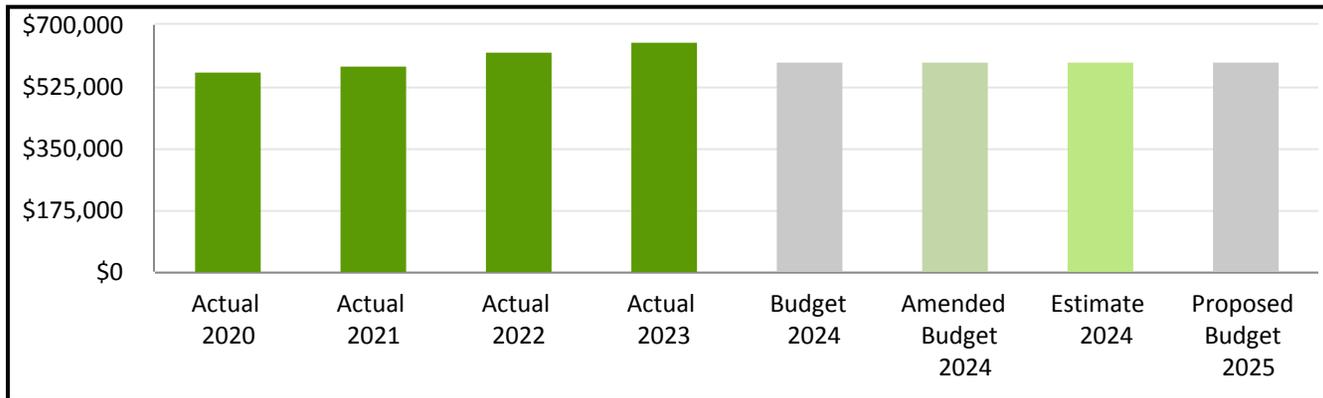
Previous Fee Schedule N/A

Formula Method 3% X budgeted sewer disposal revenues.

Projection Method See Sewer Fund for projected sewer disposal revenues.

Comments This is an accounting transfer from the Sewer Fund.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 570,015	\$ 584,363	\$ 626,700	\$ 654,419	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
% Change	— %	2.52 %	7.24 %	4.42 %	(8.32)%	— %	— %	— %



Fund General Fund

Department General Government

Revenue Item Cable TV Permit Fee

Account / Source 02.0000.31505 / Taxes

Authorization Contract

Description Permit fee on cable television services.

Fee Schedule 5% of gross revenues of cable television.

Date Last Changed N/A

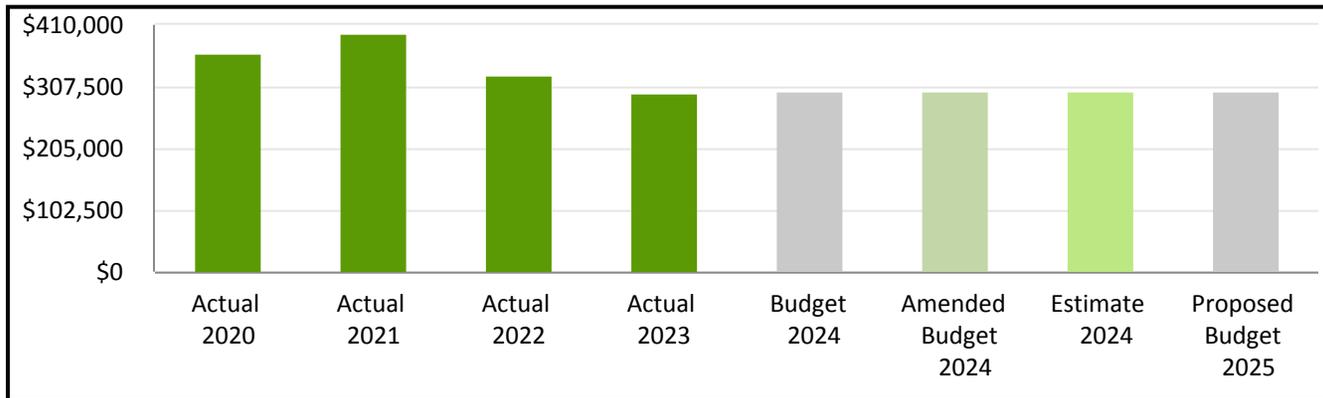
Previous Fee Schedule N/A

Formula Method Estimated revenues X 5%

Projection Method Estimate based on previous collections.

Comments Originated in 1980. Current permit grantee is AT&T Broadband.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 362,309	\$ 396,407	\$ 325,919	\$ 298,828	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
% Change	— %	9.41 %	(17.78)%	(8.31)%	0.39 %	— %	— %	— %



Fund General Fund

Department General Government

Revenue Item Basic Local Exchange Telecommunications Tax

Account / Source 02.0000.31506 / Taxes

Authorization Ordinance 46, Series of 2000

Description Franchise tax on local exchange services

Fee Schedule The lesser \$.55 per line per month or \$160,000 per year.

Date Last Changed N/A

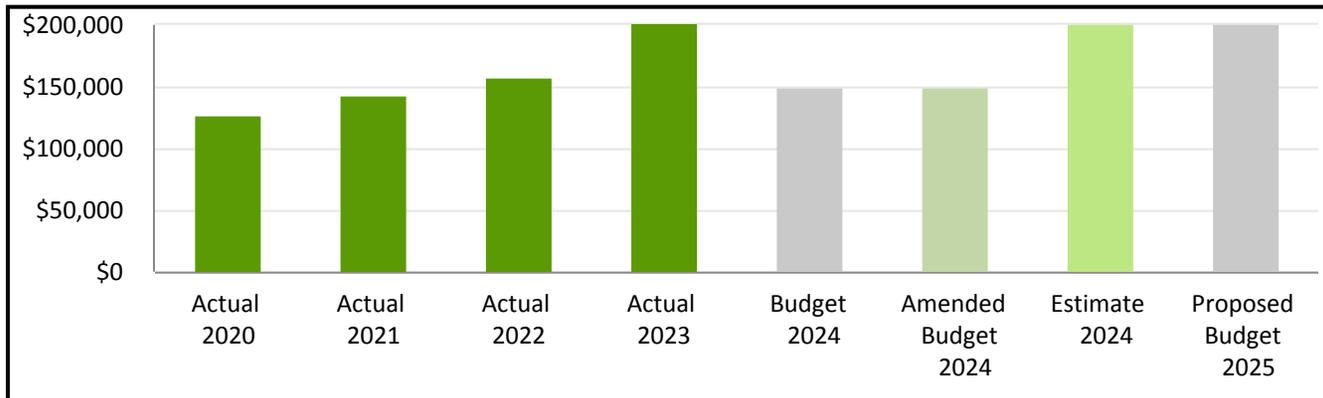
Previous Fee Schedule N/A

Formula Method The lesser of the number of lines X \$.55 X 12, or \$160,000 per year.

Projection Method Estimate based on prior collections.

Comments Adopted June, 2000. Repealed Title 4, Chapter 5 and replaced with this tax.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 128,045	\$ 143,286	\$ 158,451	\$ 204,294	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000
% Change	— %	11.90 %	10.58 %	28.93 %	(26.58)%	— %	33.33 %	— %



Fund General Fund

Department General Government

Revenue Item Waste Transfer Surcharge

Account / Source 02.0000.31507 / Taxes

Authorization EMC 4-7-3

Description Surcharge on disposal of trash at a waste transfer site.

Fee Schedule \$0.67 on each cubic yard of trash.

Date Last Changed 2024, Effective 1-1-2025

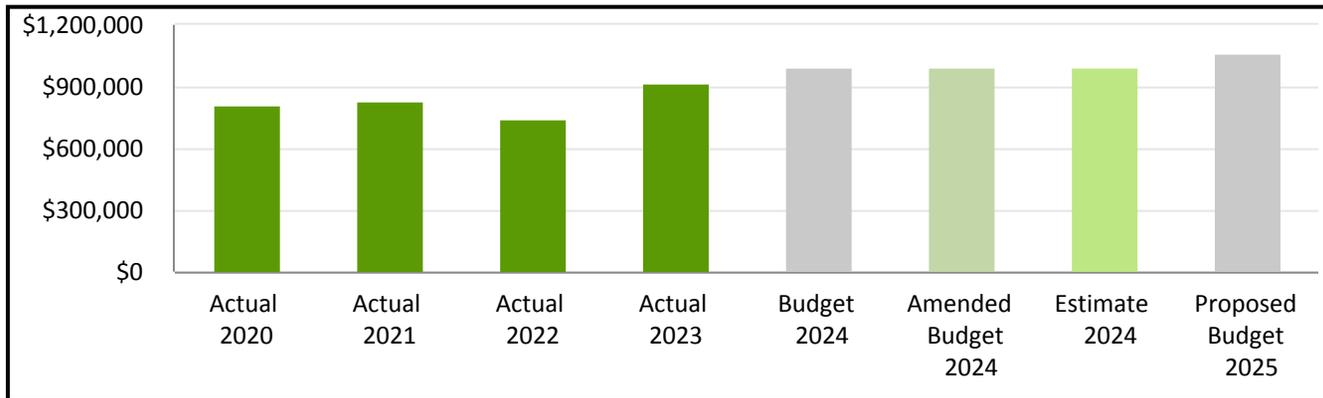
Previous Fee Schedule N/A

Formula Method \$0.63 / cubic yard of trash

Projection Method Estimate based on previous collections.

Comments Rate increase established by Ordinance #, Series of 2022.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 816,552	\$ 835,432	\$ 744,833	\$ 921,284	\$1,000,000	\$1,000,000	\$1,000,000	\$1,059,900
% Change	— %	2.31 %	(10.84)%	23.69 %	8.54 %	— %	— %	5.99 %



Fund General Fund
Department General Government

Revenue Item City Occupational Liquor Tax

Account / Source 02.0000.31508 / Taxes

Authorization EMC 5-3B

Description A tax levied on the businesses selling malt or vinous liquors within the City.

Fee Schedule

Type of License	Occupational Tax	No of Licenses 2025	No of Licenses 2021	Budget 2025
Beer and wine	\$ 450.00	9	10	\$ 4,050
Club	\$ 450.00	1	2	\$ 450
Hotel/Restaurant	\$ 650.00	37	38	\$ 24,050
Retail Liquor & Drug Store	\$ 300.00	17	17	\$ 5,100
Tavern	\$ 650.00	8	10	\$ 5,200
Malt Beverage Off Premise	\$ 300.00	19	19	\$ 5,700
Malt Beverage On Premise	\$ 450.00	—	—	\$ —
Arts	\$ —	—	—	\$ —
Brew Pub	\$ 750.00	—	—	\$ —
Optional Premises	\$ 600.00	—	—	\$ —
Optional Premise with Hotel/Restaurant License (each)	\$ 100.00	—	—	\$ —
Bed and Breakfast	\$ —	—	—	\$ —
Mini Bar	\$ 450.00	—	—	\$ —
Totals		91	96	\$ 44,550

Date Last Changed N/A

Previous Fee Schedule N/A

Formula Method Number of licenses X License Fee.

Projection Method Estimate.

Comments Enacted 1980

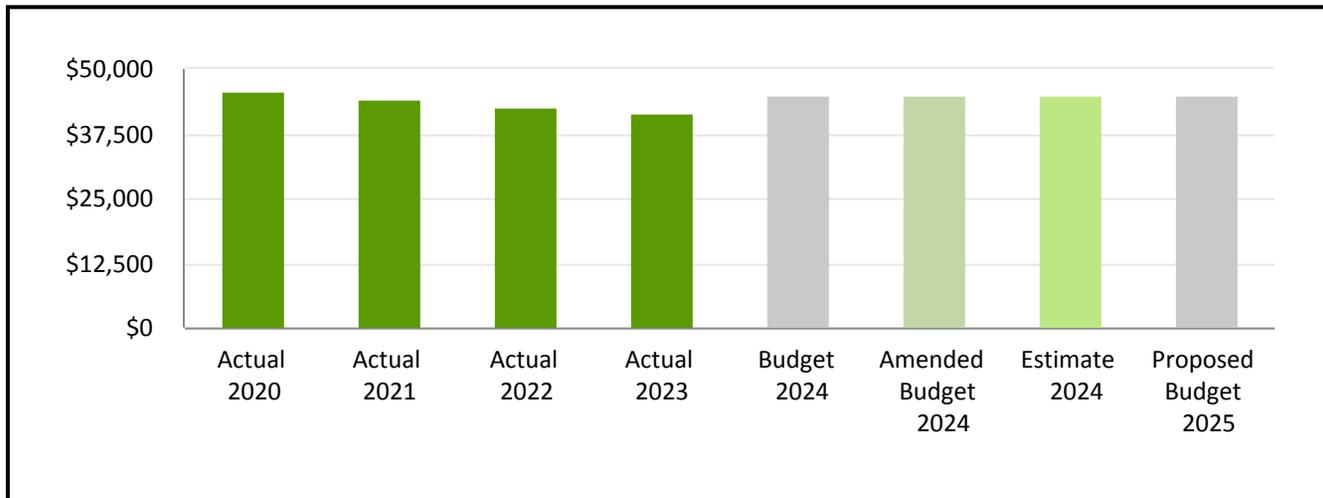
Fund General Fund

Department General Government

Revenue Item City Occupational Liquor Tax

Account / Source 02.0000.31508 / Taxes

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 45,849	\$ 44,299	\$ 42,723	\$ 41,417	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
% Change	— %	(3.38)%	(3.56)%	(3.06)%	8.65 %	— %	— %	— %



Fund General Fund
Department General Government

Revenue Item State Marijuana Excise Tax

Account / Source 02.0000.31509 / Taxes

Authorization Colo. Const. Art. XVIII, Section 16. Personal use and regulation of marijuana.
 § 39-28.8-301 through 308, C.R.S. Retail marijuana excise tax.

Description Excise tax is imposed on the first sale or transfer from a retail marijuana cultivation facility to a retail marijuana store or retail marijuana product manufacturing facility. Medical marijuana is not subject to the 15% state retail marijuana excise tax. Beginning August 9, 2017, sales or transfers between licensed cultivation facilities are exempt from state excise tax.

State Retail Marijuana Excise Tax Rate: Retail marijuana is subject to a **15% excise tax** on the Average Market Rate (AMR) or contract price of retail marijuana. The excise tax is based on the average market rate for Bud, Trim, Immature Plant, Wet Whole Plant, Seed, Bud Allocated for Extraction and Trim Allocated for Extraction. One Marijuana excise tax return is required for each retail marijuana cultivation facility.

Fifteen percent of the revenue from the 10 percent tax on marijuana retail sales is allocated to local governments and apportioned according to the percentage of marijuana retail sales occurring within city and county boundaries.

Fee Schedule This tax rate increased from 10% to 15% on July 1, 2017

Date Last Changed N/A

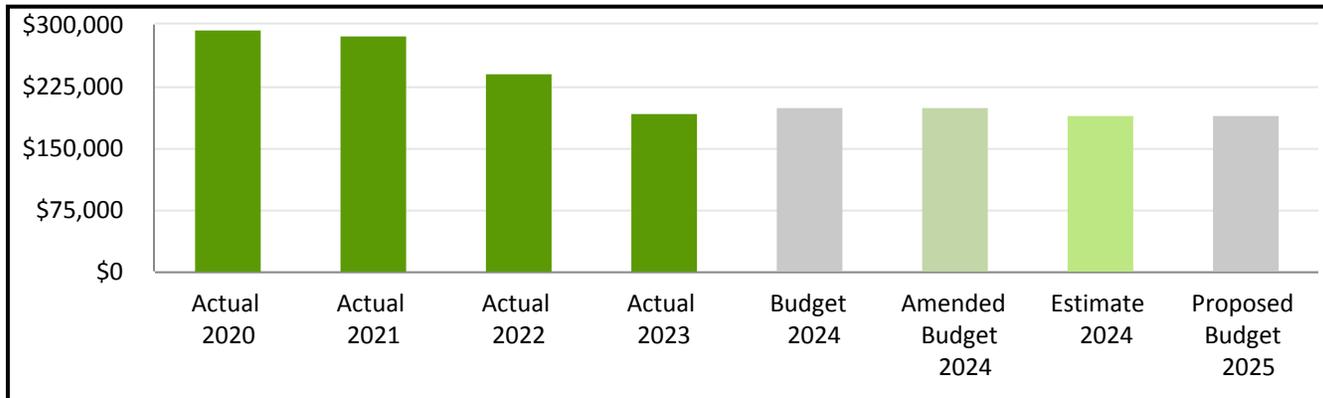
Previous Fee Schedule N/A

Formula Method

Projection Method

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 295,370	\$ 287,996	\$ 241,020	\$ 193,723	\$ 200,000	\$ 200,000	\$ 190,000	\$ 190,000
% Change	— %	(2.50)%	(16.31)%	(19.62)%	3.24 %	— %	(5.00)%	— %



Fund General Fund

Department General Government

Revenue Item SPR Administration Charge

Account / Source 02.0000.33291 / Charges for Services

Authorization Contract with City of Littleton

Description Administration charge to Littleton for share of general government administrative costs allocated to the South Platte Renew Treatment Plant

Fee Schedule 3% of total operating budget for South Platte Renew

Date Last Changed N/A

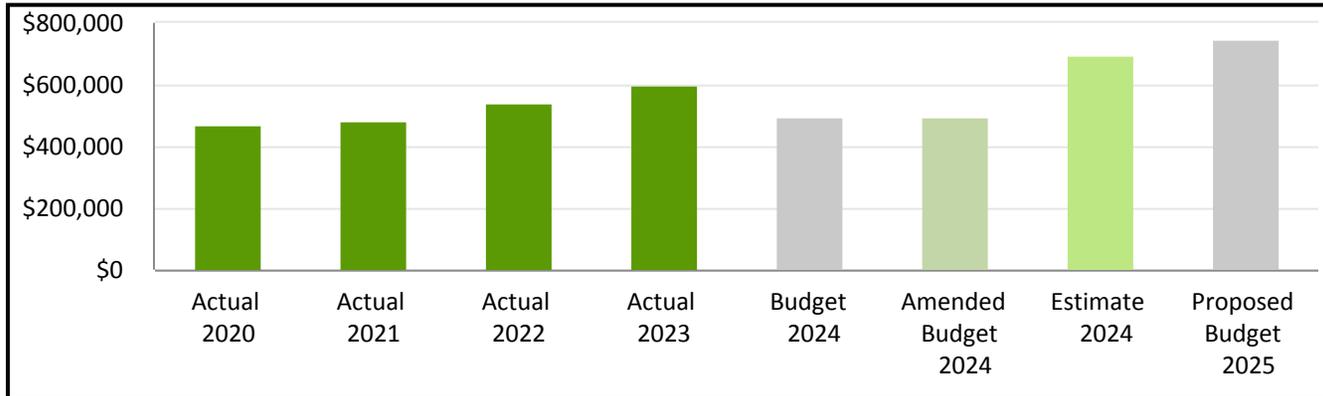
Previous Fee Schedule N/A

Formula Method Operating Costs X 3%

Projection Method N/A

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 472,801	\$ 485,780	\$ 541,497	\$ 603,014	\$ 500,000	\$ 500,000	\$ 700,000	\$ 750,000
% Change	— %	2.75 %	11.47 %	11.36 %	(17.08)%	— %	40.00 %	7.14 %



Fund General Fund

Department General Government

Revenue Item Net Rental Income from Englewood McLellan Reservoir Foundation

Account / Source 02.1501.37153 / Transfer In

Authorization Ordinance No. 41 Series 1999; July 19, 1999

Description The Englewood/McLellan Reservoir Foundation (EMRF) oversees the development and leasing of the property near the McLellan Reservoir. Any development of the site must protect the McLellan Reservoir water and ecological resources and quality thereof. Although these properties are located outside the incorporated boundaries of the City of Englewood, they represent a revenue opportunity for the City. The development sites are located adjacent to the four corners of the C470 and Lucent Boulevard intersection and comprise approximately 160 acres. In 2008, RTD purchased approximately 11 acres of EMRF property and is committed to locating the Lucent Light Rail Station at that site as part of FasTracks--Douglas County supports a transit oriented development at this location.

Fee Schedule Per terms outlined in negotiated lease agreements with tenants net of operating expenses.

Date Last Changed N/A

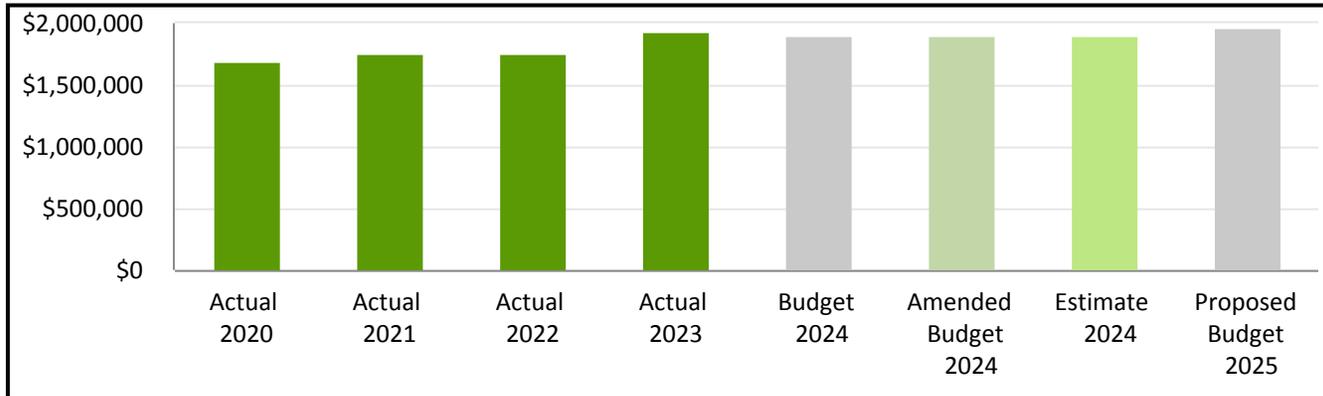
Previous Fee Schedule N/A

Formula Method Per terms outlined in negotiated lease agreements with tenants net of operating expenses.

Projection Method N/A

Comments

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Amended Budget 2020	Estimate 2020	Budget 2021
Amount	\$1,698,745	\$1,762,006	\$1,765,465	\$1,933,543	\$1,899,000	\$1,899,000	\$1,900,000	\$1,975,000
% Change	— %	3.72 %	0.20 %	9.52 %	(1.79)%	— %	0.05 %	3.95 %



Fund Conservation Trust

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item State Lottery Distribution

Account / Source 03.1301.32563 / Intergovernmental

Authorization CRS 29-21-101

Description State distribution from the proceeds of the State Lottery. The funds received are earmarked for recreation acquisition and operation.

Fee Schedule Distribution based on population. The pro rata share is determined at the time of distribution by the State of Colorado.

Date Last Changed N/A

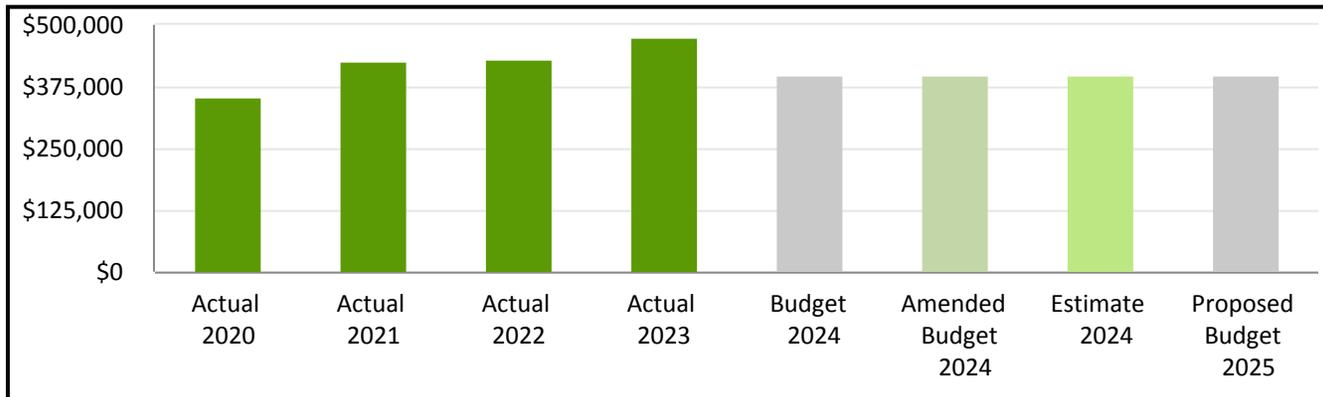
Previous Fee Schedule N/A

Formula Method Based on historical trends.

Projection Method No increase is foreseen.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 356,441	\$ 427,169	\$ 430,460	\$ 475,502	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
% Change	— %	19.84 %	0.77 %	10.46 %	(15.88)%	— %	— %	— %



Fund Open Space Fund

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Arapahoe County Open Space Tax Distribution

Account / Source 10.1301 and 1305.32567 / Intergovernmental // 10.1305.36301 Miscellaneous Revenue

Authorization Ordinance #48 Series of 2004

Description Share back funds from the Arapahoe County Open Space Tax.

On November 2, 2021, the electorate approved Ballot Issue 1A that made permanent the .25% (.0025) Arapahoe County Open Space Tax. This tax was first levied in 2004.

Fee Schedule The City of Englewood’s portion of the .25% sales tax collected on sales in Arapahoe County.

Date Last Changed 2021; Effective 1-1-2004

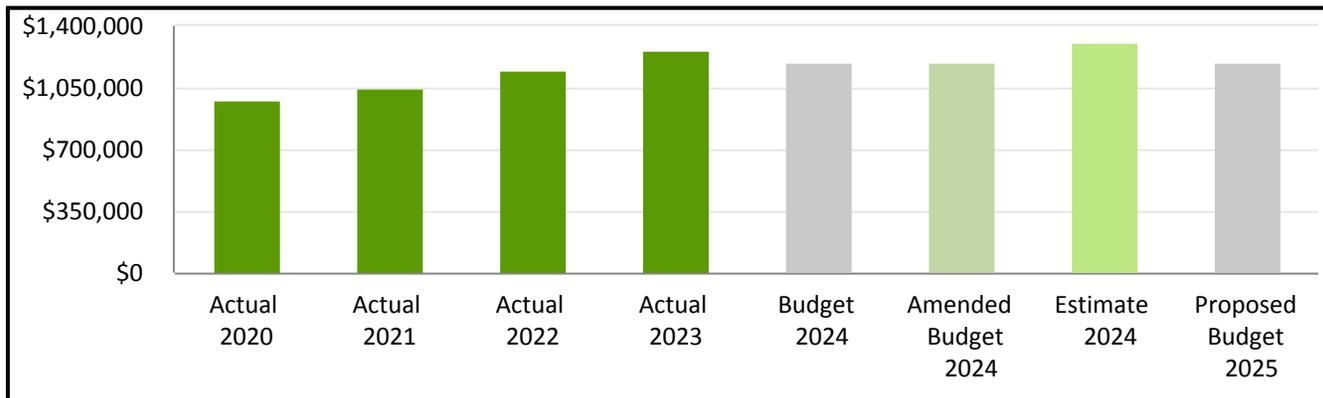
Previous Fee Schedule N/A

Formula Method N/A

Projection Method Estimate

Comments Beginning in 2018, the Department will record the tax in the Parks Division (1305) from the Administration Division (1301)

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
10...32567	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10...32567	\$ 977,153	\$ 1,047,974	\$ 1,152,845	\$ 1,263,177	\$ 1,200,000	\$ 1,200,000	\$ 1,308,007	\$ 1,200,000
10...36301	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Amount	\$ 977,153	\$ 1,047,974	\$ 1,152,845	\$ 1,263,177	\$ 1,200,000	\$ 1,200,000	\$ 1,308,007	\$ 1,200,000
% Change	— %	7.25 %	10.01 %	9.57 %	(5.00)%	— %	9.00 %	(8.26)%



Fund Open Space Fund

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Arapahoe County Open Space Local Grants

Account / Source 10.1301 and 1305.32551/ Intergovernmental

Authorization Arapahoe County Grant Program

Description Arapahoe County Local Grants Program for Open Space acquisition, development and maintenance.

Fee Schedule N/A

Date Last Changed N/A

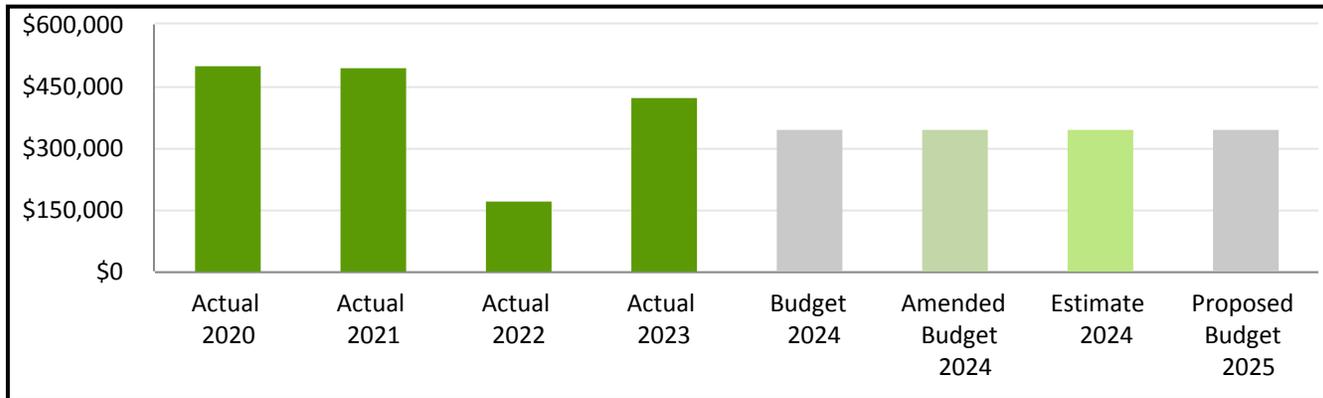
Previous Fee Schedule N/A

Formula Method N/A

Projection Method Estimate

Comments Grants based on available funding, application request, and approval.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
10...32551	\$ 502,115	\$ 500,000	\$ 175,000	\$ 425,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
10...32551	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Amount	\$ 502,115	\$ 500,000	\$ 175,000	\$ 425,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
% Change	— %	(0.42)%	(65.00)%	142.86 %	(17.65)%	— %	— %	— %



Fund Recreation General Obligation Bond
Department Finance

Revenue Item General Property Tax - Debt Service Levy

Account / Source 20.1401.31101 / Taxes

Description Property taxes for General Obligation Bonds Levy

Fee Schedule 0.0 Mills

Date Last Changed 2022, Effective 1-1-2023

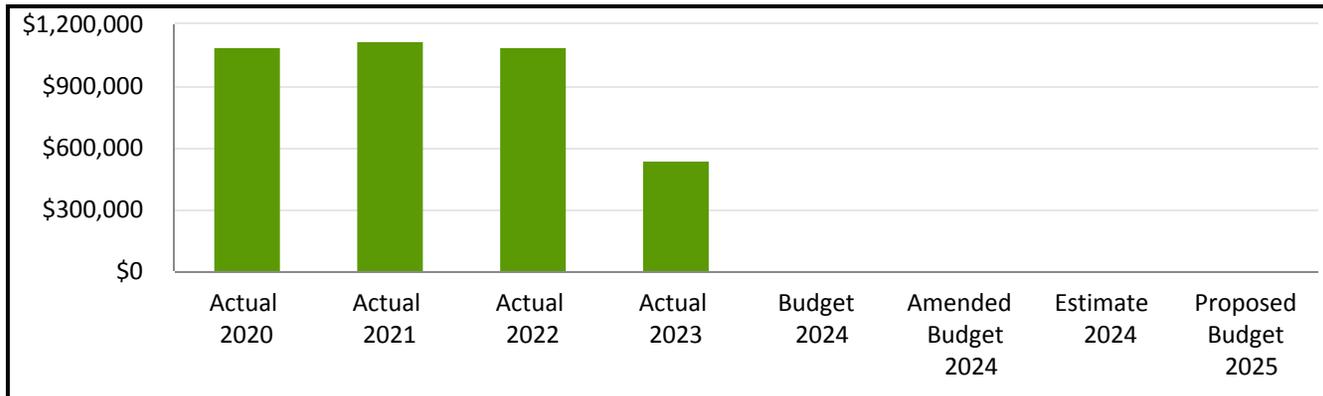
Previous Fee Schedule 0.626 Mills

Formula Method Mill levy set by City Council annually. Certified Assessed Valuation X Mill Levy.

Projection Method Debt service schedule.

Comments Mill levy based on assessed valuation divided by total requirements for payment of bond principal and interest; debt retired in 2023

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$1,096,316	\$1,118,633	\$1,092,543	\$ 546,512	\$ —	\$ —	\$ —	\$ —
% Change	— %	2.04 %	(2.33)%	(49.98)%	(100.00)%	— %	— %	— %



Fund Recreation General Obligation Bond

Department Finance

Revenue Item General Property Tax - Debt Service Levy

Account / Source 25.1401.31101 / Taxes

Description Property taxes for General Obligation Bonds Levy

Fee Schedule 2.122 Mills

Date Last Changed 2024, Effective 1-1-2025

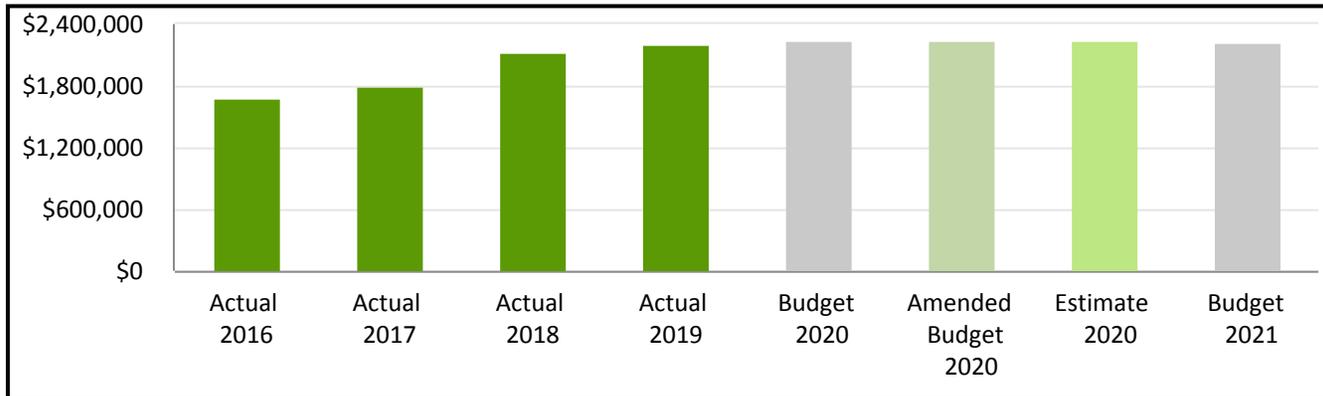
Previous Fee Schedule 2.182 Mills

Formula Method Mill levy set by City Council annually. Certified Assessed Valuation X Mill Levy.

Projection Method Debt service schedule.

Comments Mill levy based on assessed valuation divided by total requirements for payment of bond principal and interest

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$1,689,502	\$1,798,815	\$2,126,557	\$2,203,590	\$2,250,000	\$2,250,000	\$2,250,000	\$2,235,000
% Change	— %	6.47 %	18.22 %	3.62 %	2.11 %	— %	— %	(0.67)%



Fund Public Improvement

Department Finance

Revenue Item Arapahoe County Road and Bridge

Account / Source 30.1003.32565 / Intergovernmental

Authorization 43-2-202 & 43-2-203 CRS 1973 as amended

Description Establishment of the Road & Bridge Fund mill levy, collection of tax and disbursement of fund, are by authority of the above noted Colorado Revised Statutes. Englewood's share equals mill levy X City's assessed valuation X 50%. Expenditures are restricted to construction and maintenance of streets and roads.

Fee Schedule 0.368 mills

Date Last Changed 2023, Effective 1-1-2024

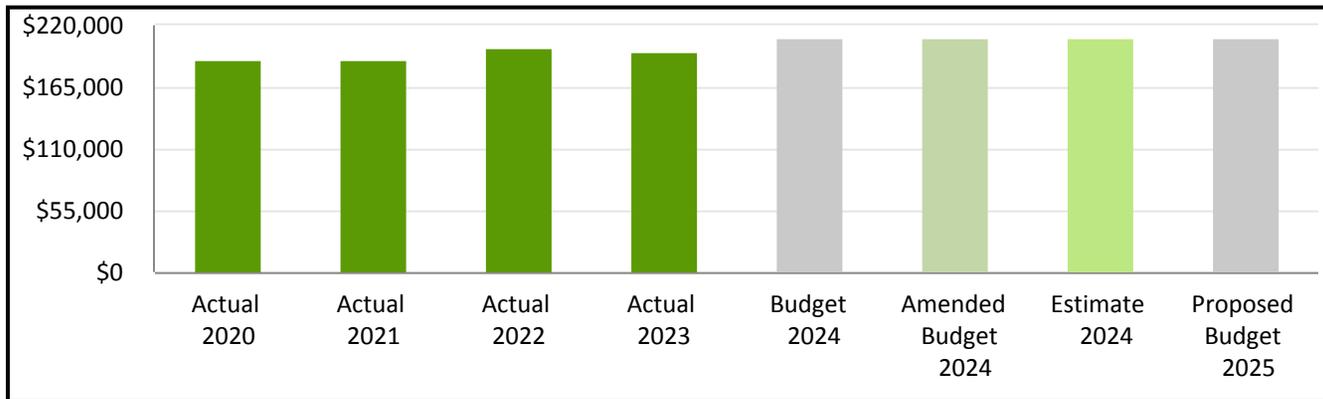
Previous Fee Schedule 0.446 mills

Formula Method The property tax mill levy is established by resolution of the Arapahoe County Board of County Commissioners. (Projected expenditures by County Engineer vs. projected total property valuation by the County Assessor.)

Projection Method Estimate based on prior years.

Comments Mill levy established by Arapahoe County for collection the following year.
Tax distributed by the County Treasurer on the 15th of January, April, July and October.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 189,616	\$ 189,768	\$ 200,429	\$ 197,630	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
% Change	— %	0.08 %	5.62 %	(1.40)%	6.26 %	— %	— %	— %



Fund Public Improvement

Department Finance

Revenue Item Vehicle Use Tax

Account / Source 30.0000.31303 / Tax

Description A tax levied on motor vehicles purchased by Englewood residents from auto dealers.

Fee Schedule 3.8%

Date Last Changed 2022 - Effective 1/1/2023

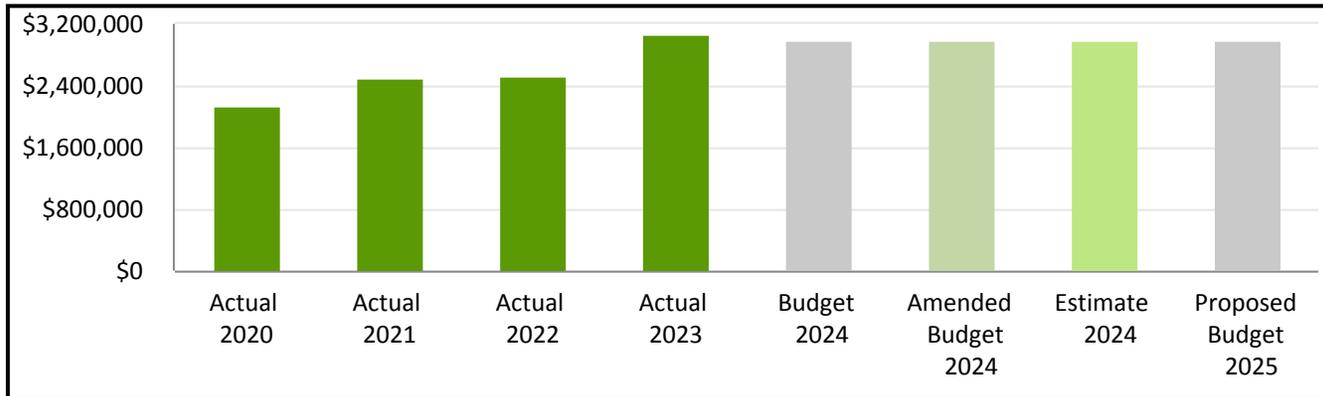
Previous Fee Schedule 3.5%

Formula Method N/A

Projection Method Projection based on a percentage change over the preceding year's collections. The percentage change is determined by evaluating economic conditions and local business conditions.

Comments This tax is collected by the County Clerk and paid to the City monthly about the 15th of each month.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$2,142,373	\$2,515,708	\$2,523,622	\$3,073,087	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
% Change	— %	17.43 %	0.31 %	21.77 %	(2.38)%	— %	— %	— %



Fund Public Improvement

Department Finance

Revenue Item Construction/Building Materials Use Tax

Account / Source 30.0000.31304 / Tax

Authorization EMC 4-4-5

Description A tax levied on the value of building materials used in construction projects within the City.

Fee Schedule 3.8%

Date Last Changed 2022 - Effective 1/1/2023

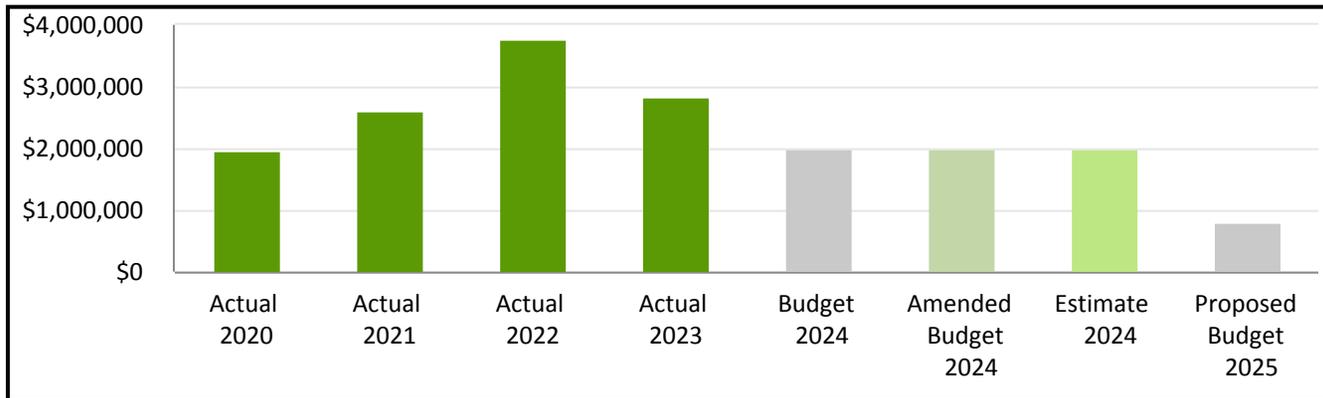
Previous Fee Schedule 3.5%

Formula Method Estimated valuation of projects X 50% X 3.5%

Projection Method Projections are based on an estimate of building activity expected for the budget year.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$1,966,136	\$2,621,288	\$3,767,007	\$2,836,512	\$2,000,000	\$2,000,000	\$2,000,000	\$ 800,000
% Change	— %	33.32 %	43.71 %	(24.70)%	(29.49)%	— %	— %	(60.00)%



Fund Housing Rehabilitation

Department Community Development

Revenue Item Arapahoe County Community Development Block Grant

Account 45.0803.32512

Authorization EMC 4-3-13

Description This fund shall be used to provide energy efficiency upgrades to single-family residences in the City of Englewood, Colorado.

Fee Schedule N/A

Date Last Changed N/A

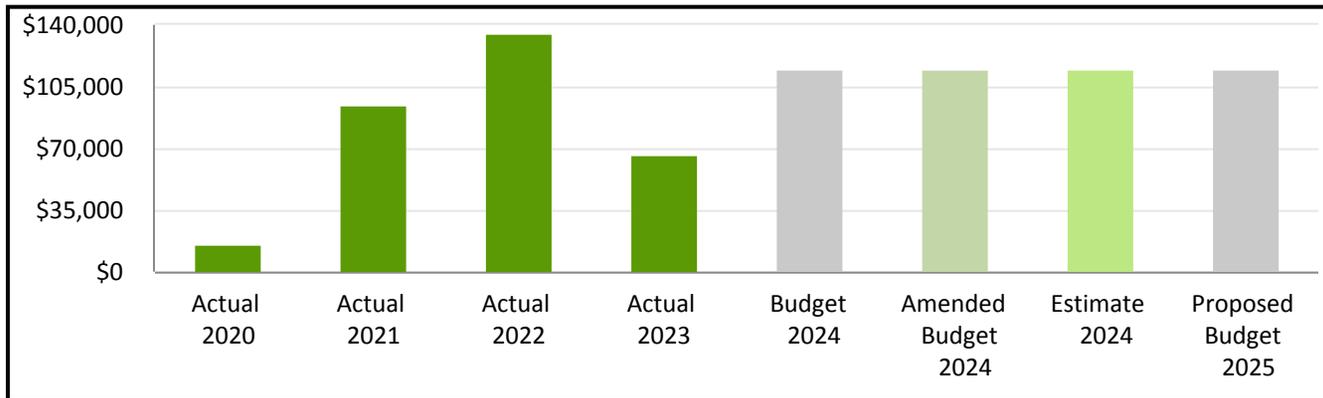
Previous Fee Schedule N/A

Formula Method Federal Operating Grant passed through by Arapahoe County

Projection Method N/A

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 15,709	\$ 94,420	\$ 135,580	\$ 66,947	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
% Change	— %	501.04 %	43.59 %	(50.62)%	71.78 %	— %	— %	— %



Fund Housing Rehabilitation

Department Community Development

Revenue Item Interest on Rehabilitation Loans

Account 45.0803.35301, 46.0803.35301, 45.0803.35302 and 46.0803.35302

Authorization Ordinance 26, Series of 1999

Description Interest on loans received from citizens for rehabilitation of existing housing stock.

Fee Schedule Varies from 0% to 7.75% depending on income.

Date Last Changed N/A

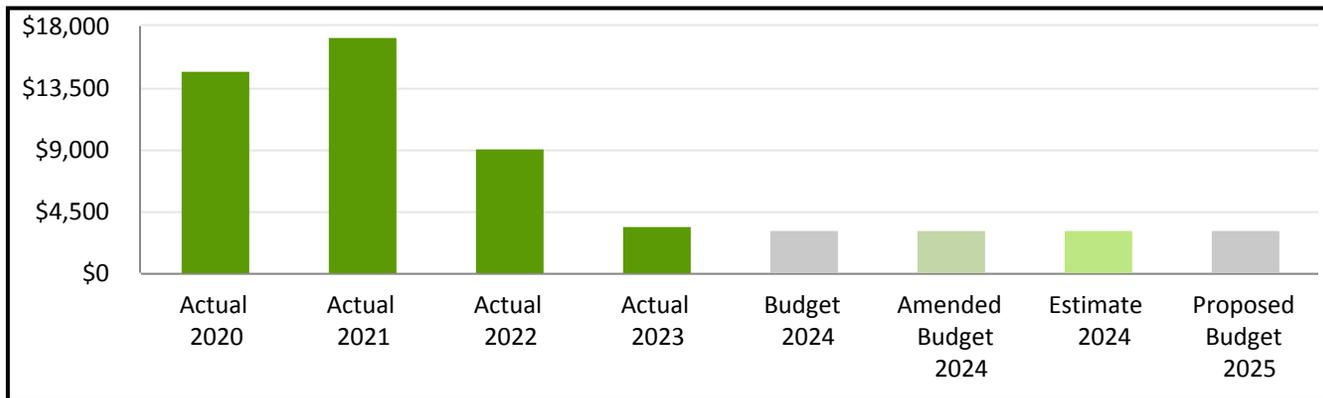
Previous Fee Schedule N/A

Formula Method Loan amount X interest rate.

Projection Method N/A

Comments The agreement for each loan specifies the loan amount and interest rate.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
45...35301	\$ 1,324	\$ 899	\$ 34	\$ —	\$ —	\$ —	\$ —	\$ —
45...35302	\$ 13,321	\$ 9,255	\$ 5,339	\$ 3,493	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
46...35301	\$ —	\$ 7,060	\$ 3,697	\$ —	\$ —	\$ —	\$ —	\$ —
46...35302	\$ 94	\$ 69	\$ 7	\$ —	\$ 200	\$ 200	\$ 200	\$ 200
Amount	\$ 14,740	\$ 17,284	\$ 9,078	\$ 3,493	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
% Change	— %	17.26 %	(47.48)%	(61.52)%	(8.40)%	— %	— %	— %



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item 9-18 Hole Green Fees

Account / Source 43.1306.33611 / Charges for Services

Authorization Ordinance 73, Series of 2000

Description Revenue from greens fees from the 9-hole and 18-hole courses

Fee Schedule Currents fees are listed on the City website www.englewoodco.gov or directly from the golf course website www.englewoodco.gov/brokentee

Date Last Changed February 1, 2022 - 8-10% increase; Summer increase effective June 1-August 31, 2022 - 5% increase

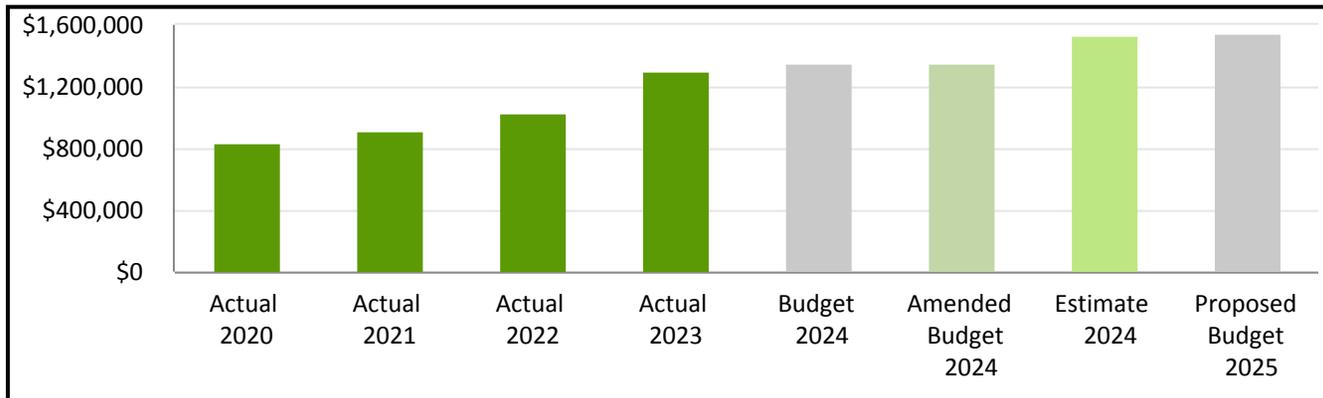
Previous Fee Schedule As published

Formula Method Analysis of cost recovery and market determined pricing structure.

Projection Method Estimate based on previous usage.

Comments Discounts may be offered to seniors and juniors. Includes rental fees from River Run Trailhead Pavilion.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 840,988	\$ 917,161	\$1,032,041	\$1,304,574	\$1,350,000	\$1,350,000	\$1,534,760	\$1,544,550
% Change	— %	9.06 %	12.53 %	26.41 %	3.48 %	— %	13.69 %	0.64 %



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Par 3 Green Fees

Account / Source 43.1306.33612 / Charges for Services

Authorization Ordinance 73, Series of 2000

Description Revenue from greens fees for the Par 3 course, including Footgolf

Fee Schedule Currents fees are listed on the City website www.englewoodgov.org or directly from the golf course website www.brokenteegolf.com

Date Last Changed February 1, 2022 - 0% increase; Summer increase effective June 1-August 31, 2022 - 16% increase

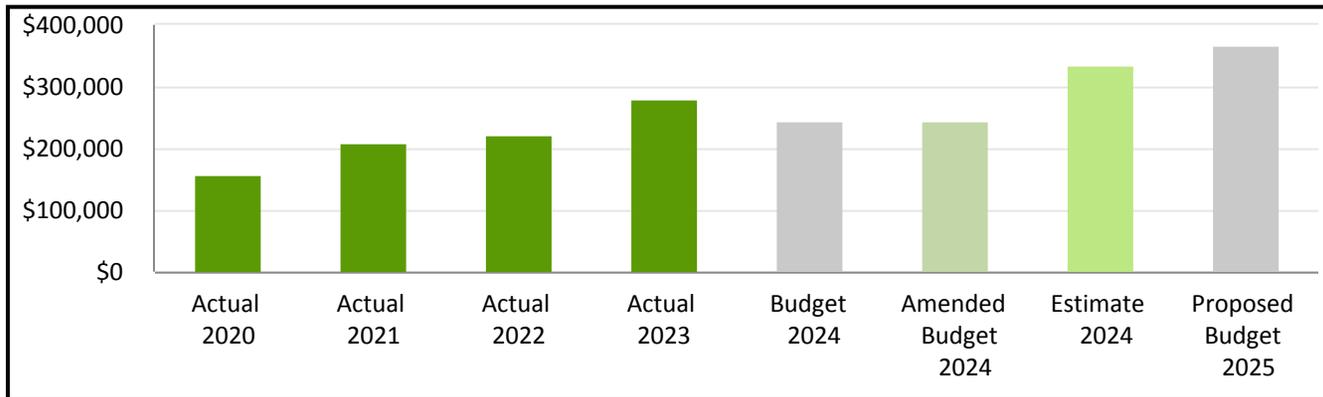
Previous Fee Schedule As published

Formula Method Analysis of cost recovery and market determined pricing structure.

Projection Method Estimate based on previous usage.

Comments Discounts may be offered to seniors and juniors. Includes rental fees from River Run Trailhead Pavilion.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 157,331	\$ 208,896	\$ 222,100	\$ 280,114	\$ 245,000	\$ 245,000	\$ 334,000	\$ 367,400
% Change	— %	32.77 %	6.32 %	26.12 %	(12.54)%	— %	36.33 %	10.00 %



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Golf Cart Rental

Account / Source 43.1306.33621 / Charges for Services

Authorization Ordinance 73, Series of 2000

Description Revenue from cart rentals

Fee Schedule Currents fees are listed on the City website www.englewoodgov.org or directly from the golf course website www.brokenteeegolf.com

Date Last Changed February 1, 2022 - 0% increase; Effective June 1, 2022 - 12-22% increase

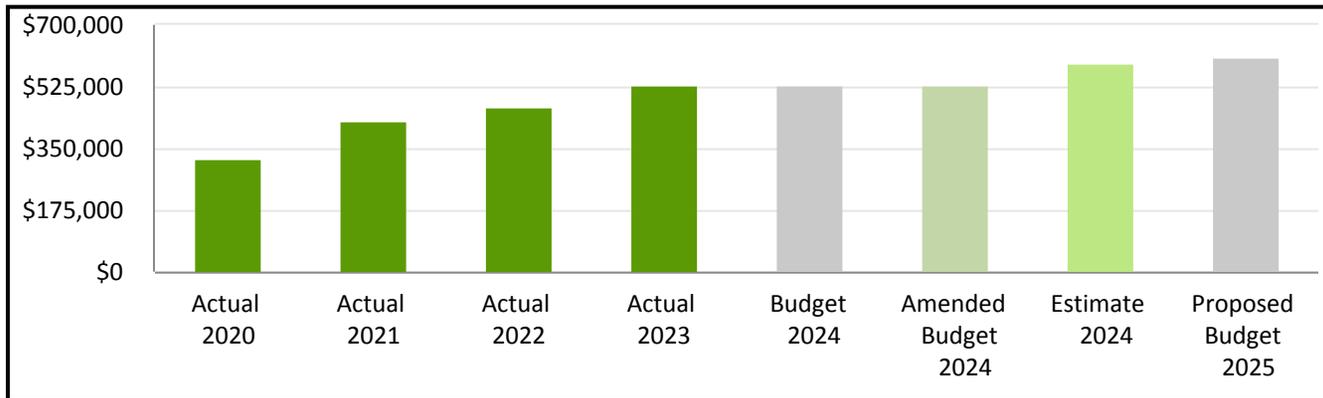
Previous Fee Schedule As published

Formula Method Analysis of cost recovery and market determined pricing structure.

Projection Method Estimate based on previous usage.

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 322,447	\$ 431,777	\$ 471,258	\$ 529,288	\$ 530,000	\$ 530,000	\$ 593,269	\$ 608,440
% Change	— %	33.91 %	9.14 %	12.31 %	0.13 %	— %	11.94 %	2.56 %



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Driving Range Fee

Account / Source 43.1306.33631 / Charges for Services

Authorization Ordinance 73, Series of 2000

Description Revenue from driving ranges

Fee Schedule Currents fees are listed on the City website www.englewoodgov.org or directly from the golf course website www.brokenteegolf.com

Date Last Changed February 1, 2022 - 0% increase; Effective June 1, 2022 - 8-14% increase

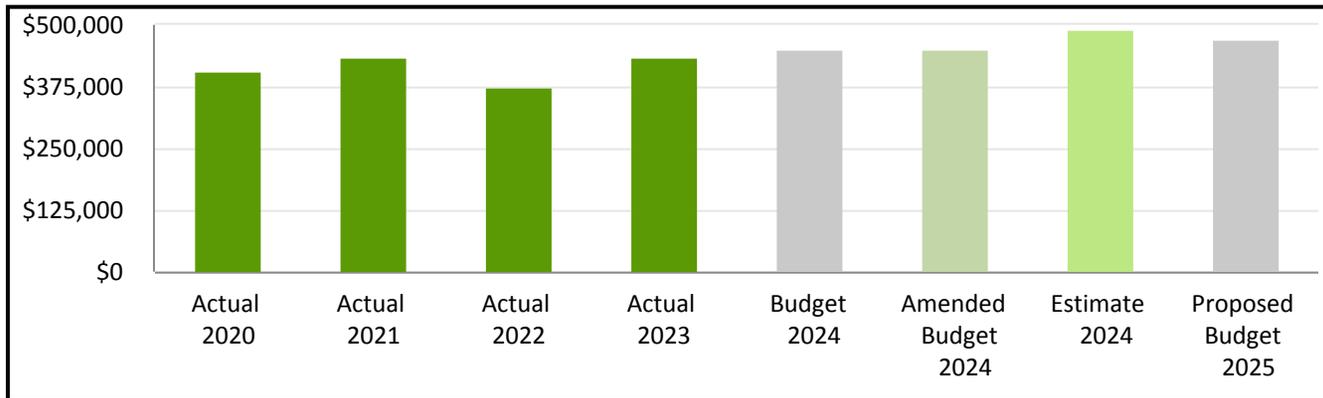
Previous Fee Schedule As published

Formula Method Analysis of cost recovery and market determined pricing structure.

Projection Method Estimate based on previous usage.

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 407,282	\$ 433,720	\$ 375,482	\$ 436,916	\$ 450,000	\$ 450,000	\$ 490,379	\$ 472,650
% Change	— %	6.49 %	(13.43)%	16.36 %	2.99 %	— %	8.97 %	(3.62)%



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Merchandise Sales

Account / Source 43.1306.33641 / Charges for Services

Authorization Ordinance 73, Series of 2000

Description Clothing, hats, equipment, balls, etc. sold in the Pro Shop.

Fee Schedule At least 30% cost recovery on most items

Date Last Changed N/A

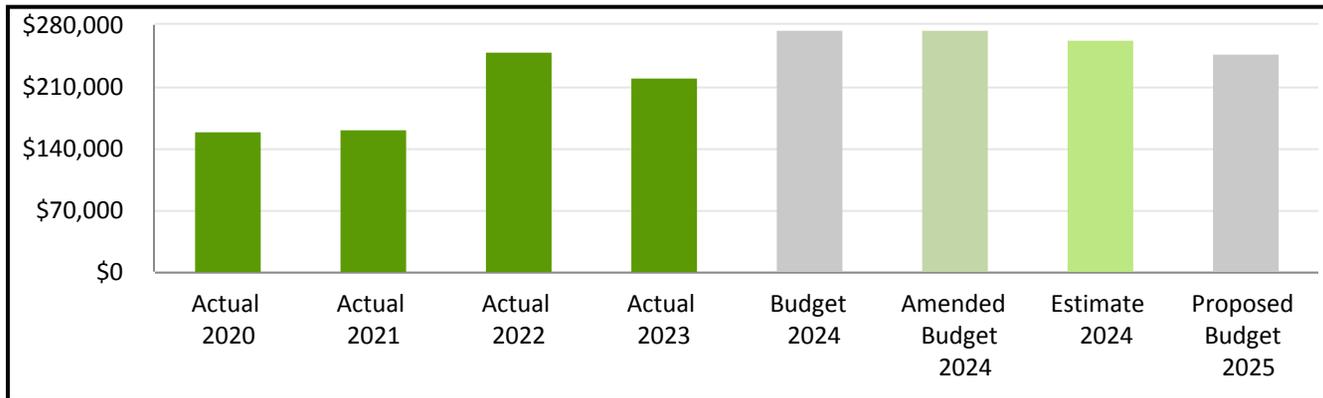
Previous Fee Schedule

Formula Method N/A

Projection Method Analysis of cost recovery and competitive market pricing.

Comments Many leagues and clubs have gift certificates that expire every other year. This accounts for the fluctuation in revenues.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 160,822	\$ 162,657	\$ 249,817	\$ 220,242	\$ 274,790	\$ 274,790	\$ 264,566	\$ 247,400
% Change	— %	1.14 %	53.59 %	(11.84)%	24.77 %	— %	(3.72)%	(6.49)%



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Food Concessions

Account / Source 43.1306.33651 / Charges for Services

Authorization Contract

Description Concession Sales; Bar and Restaurant

Fee Schedule Due to a new food and beverage vendor coming to the golf course, a three-year agreement was made with the new F&B vendor:
2022: \$12,000 for remaining months of 2022
2023: \$39,996 rental per year
2024: \$41,196 rental per year

Date Last Changed May 2022

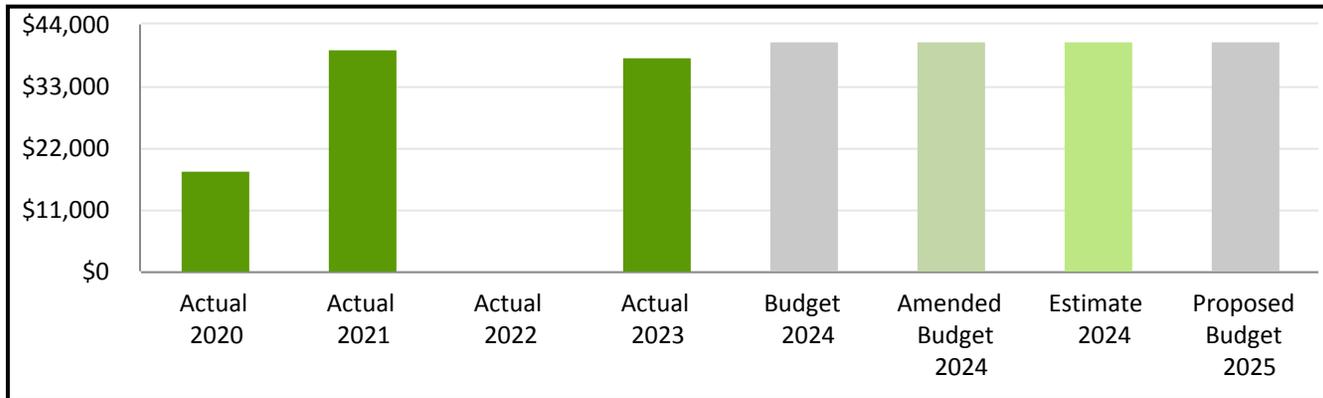
Previous Fee Schedule \$36,000 rental per year.

Formula Method Rental based on comparable restaurant and bar facilities of similar size within service area.

Projection Method

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 18,250	\$ 39,750	\$ —	\$ 38,353	\$ 41,196	\$ 41,196	\$ 41,196	\$ 41,196
% Change	— %	117.81 %	(100.00)%	— %	7.41 %	— %	— %	— %



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Multi-Year Pass

Account / Source 43.1306.33664 / Charges for Services

Authorization Policy

Description The prepaid, three year Anniversary Pass is applicable anytime on the 9 Hole Par 3 Golf Course and after 11:00 a.m. Monday through Thursday and after 1:00 Friday through Sunday and Holidays on the 18-hole Championship Golf Course during the “peak” season of March 1 through October 31. During the “Off Season” of November 1 through February 28th, there will be no time restrictions on the Championship course.

The Anniversary Pass is not valid for league play, outings or tournaments and regular rates will apply.

Only 1,800 (a limited number) of passes are available for purchase every three years.

The pass holder will sign and comply with the conditions and restrictions provided in the **Broken Tee Golf Course Pass Holder Agreement**.

Please Note: There are no Refunds, Exchanges or Transfers of this Pass for any reason.

Fee Schedule \$299 per each three year pass

Date Last Changed 2020

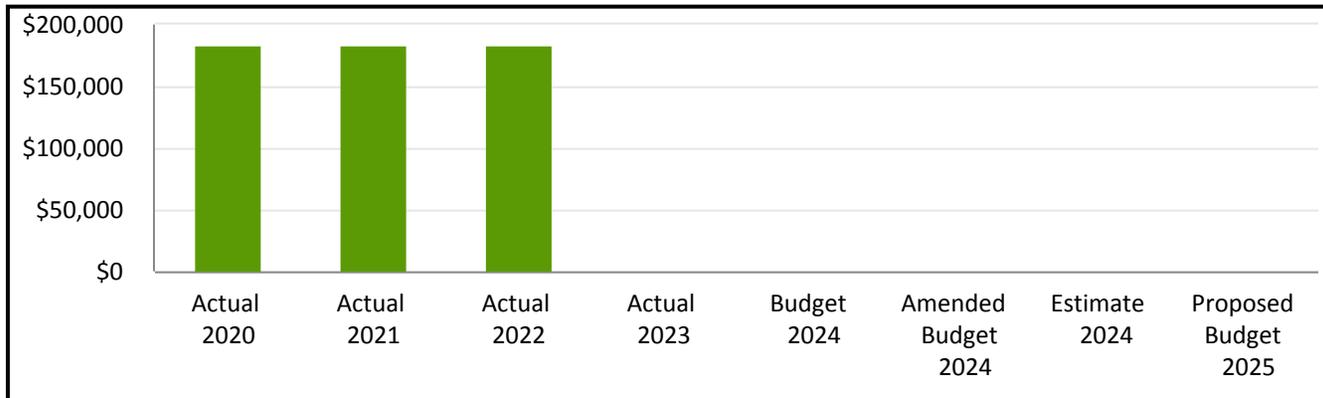
Previous Fee Schedule \$177 per each three year pass

Formula Method Number of passes sold (1,800) multiplied by the multi-year pass fee

Projection Method Number of passes sold (1,800) multiplied by the multi-year pass fee

Comments The prepaid revenue generated is recognized over the three year period when it is earned. Effective 2023 the Multi-Year Pass was discontinued

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 184,381	\$ 183,994	\$ 184,592	\$ —	\$ —	\$ —	\$ —	\$ —
% Change	— %	(0.21)%	0.33 %	(100.00)%	— %	— %	— %	— %



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Junior Golf Program

Account / Source 43.1306.33683 / Charges for Services

Authorization Ordinance 73, Series of 2000

Description Fee for golf program for juniors aged 5 through 17.

Fee Schedule Currents fees are listed on the City website www.englewoodgov.org or directly from the golf course website www.brokenteeegolf.com

Date Last Changed 2018

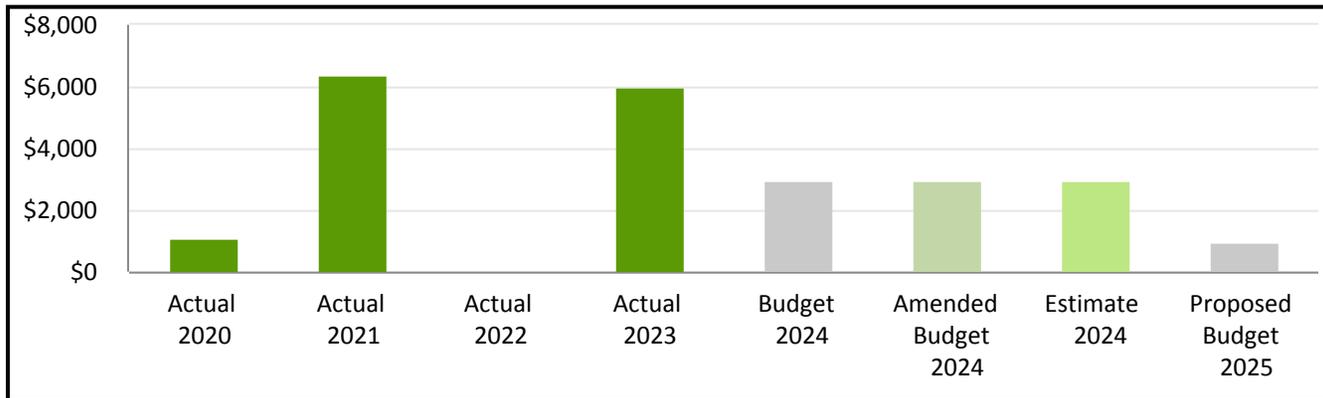
Previous Fee Schedule Resident - \$64, Non-Resident - \$69

Formula Method Number of students X fee.

Projection Method Estimate based on previous years.

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 1,077	\$ 6,405	\$ (1,487)	\$ 5,985	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,000
% Change	— %	494.59 %	(123.22)%	(502.39)%	(49.87)%	— %	— %	(66.67)%



Fund Golf Course

Department Parks, Recreation, Library and Golf (PRLG)

Revenue Item Learning Station Center Rental

Account / Source 43.1306.33671 / Charges for Services

Authorization Five Year Contract with Renewal Option

Description Lease of Learning Center Station located at Broken Tee Golf Course.

Fee Schedule Fixed Fee as adjusted for share in operation and maintenance costs

Date Last Changed 2019

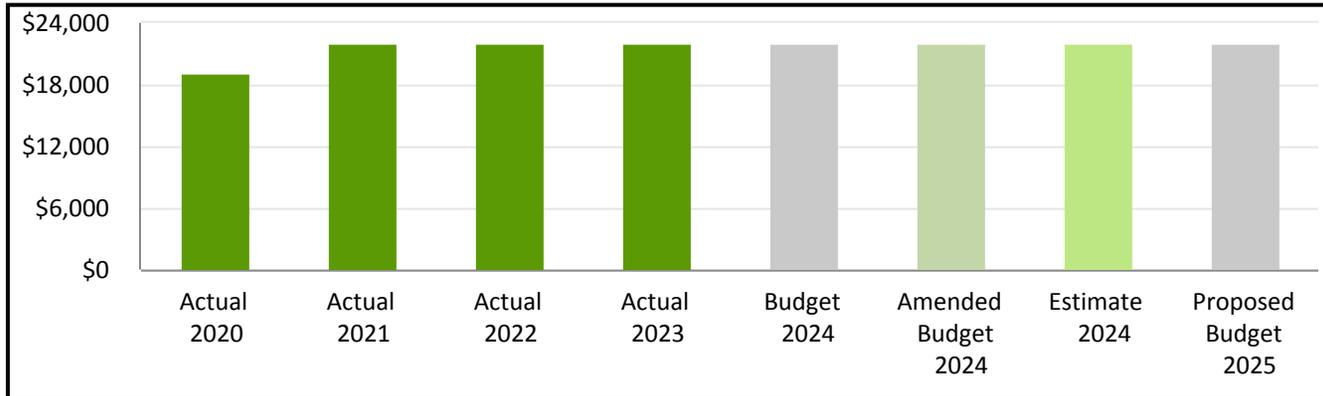
Previous Fee Schedule N/A

Formula Method Fixed Fee as adjusted for operation and maintenance costs

Projection Method As negotiated.

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 19,250	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
% Change	— %	14.29 %	— %	— %	— %	— %	— %	— %



Fund Concrete Utility

Department Public Works

Revenue Item Sidewalk / Curb Concrete Maintenance Fee

Account / Source 44.1006.33357 / Charges for Services

Authorization EMC 12-8-6-C

Description Fee for the repair, installation and maintenance of public concrete walks and curbs.

Fee Schedule \$.1600 per square foot per year

Date Last Changed 2020, Effective January 1, 2021

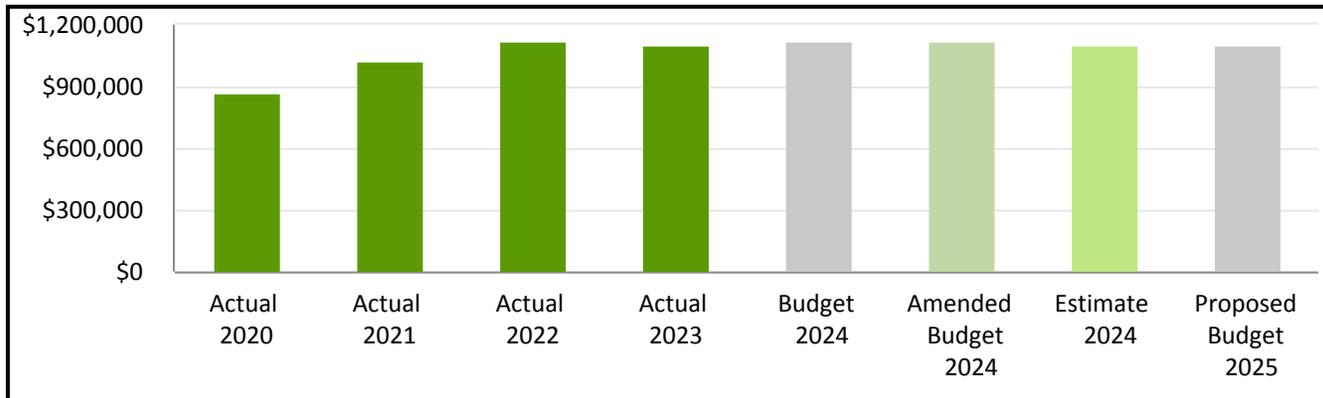
Previous Fee Schedule \$.1225 per square foot per year

Formula Method Number of square feet of applicable concrete X fee.

Projection Method Estimate based on previous participation.

Comments Established in May, 1997. Billings began in August, 1997. This utility allows property owners the option of participating in the fund instead of having to cover the costs of curb and gutter replacement in a single year.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 867,505	\$1,029,627	\$1,122,442	\$1,105,609	\$1,120,000	\$1,120,000	\$1,100,000	\$1,100,000
% Change	— %	18.69 %	9.01 %	(1.50)%	1.30 %	— %	(1.79)%	— %



Fund Stormwater Drainage

Department Public Works

Revenue Item Storm Water Maintenance Fee

Account / Source 42.1607.33513 / Charges for Services

Authorization EMC 12-5-4:A

Description Fees collected from all properties for the operation, repair and maintenance of the storm water collection system.

Fee Schedule \$20.64 per month for residential, all other customer classes are billed at \$0.051 per square foot of impervious area within their property

Date Last Changed 1/1/2024

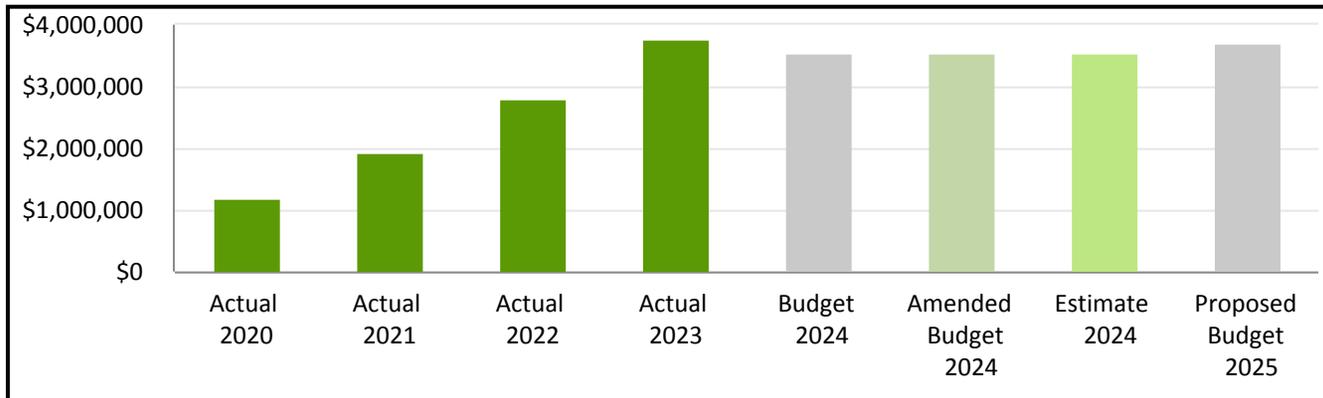
Previous Fee Schedule \$57.74 per quarter (\$19.25 per month) for residential, all other customer classes are billed at \$0.0482 per square foot of impervious area within their property (Ordinance No. 30, Series 2022).

Formula Method N/A

Projection Method Historic revenues.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$1,193,331	\$1,951,293	\$2,813,203	\$3,758,293	\$3,538,000	\$3,538,000	\$3,538,000	\$3,715,000
% Change	— %	63.52 %	44.17 %	33.59 %	(5.86)%	— %	— %	5.00 %



Fund Water
Department Utilities

Revenue Item Water Sales

Account / Source 40.1607.33209, 40.1607.33210 and 40.1607.33421 / Charges for Services

Authorization Municipal Code 12-1D-1:A and Resolution No. 78 Series of 2008

Description Water usage sales.

Fee Schedule January 1, 2025 a rate increase of 4.5% is effective plus a monthly \$17 Capital Investment Fee (CIF)

Date Last Changed January 1, 2023 a rate increase of 4.5% is effective plus a monthly \$16 Capital Investment Fee (CIF)

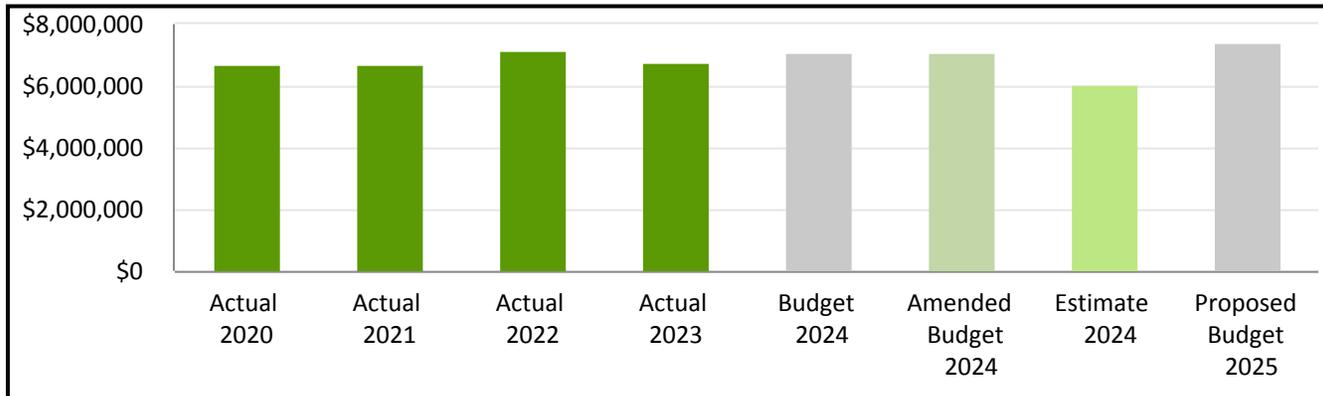
Previous Fee Schedule See following pages.

Formula Method Amount of water utilized X price of water, or by minimum or flat rate.

Projection Method Projection is based on historic revenues, number of accounts transferring from flat rate to metered, number of new accounts, expected weather patterns, and the type of water conservation measures anticipated for the coming irrigation season.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
40...33209	\$ 4,840	\$ —	\$ 32,175	\$ 32,220	\$ 20,000	\$ 20,000	\$ 22,482	\$ 20,000
40...33210	\$ 380,688	\$ 456,722	\$ 413,498	\$ 430,384	\$ 420,000	\$ 420,000	\$ 422,221	\$ 440,858
40...33421	\$6,353,803	\$6,252,878	\$6,736,649	\$6,305,758	\$6,630,000	\$6,630,000	\$5,642,852	\$6,948,665
Amount	\$6,739,331	\$6,709,601	\$7,182,322	\$6,768,361	\$7,070,000	\$7,070,000	\$6,087,555	\$7,409,523
% Change	— %	(0.44)%	7.05 %	(5.76)%	4.46 %	— %	(13.90)%	21.72 %



CITY OF ENGLEWOOD INSIDE AND OUTSIDE METERED RATES
2024 4.5% Rate

Usage Rate per Gallon - Billed Monthly

Gallon Block	Inside Rate/ Gallon	Outside Rate/ Gallon
1,000 - 400,000	\$ 3.91	\$ 5.48
401,000 and over	\$ 2.42	\$ 3.39

Meter Size	Minimum Gallon Usage	Inside City Metered Rates - Billed Monthly			Outside City Metered Rates - Billed Monthly		
		Administration Fee	Minimum Charge	Total	Administration Fee	Minimum Charge	Total
5/8"	—	\$ 3.36	\$ —	\$ 3.36	\$ 4.71	\$ —	\$ 4.71
3/4"	—	\$ 3.36	\$ —	\$ 3.36	\$ 4.71	\$ —	\$ 4.71
1"	7,333	\$ 4.38	\$ 28.66	\$ 33.04	\$ 6.12	\$ 40.12	\$ 46.24
1.5"	15,000	\$ 5.38	\$ 58.65	\$ 64.03	\$ 7.54	\$ 82.06	\$ 89.60
2"	24,000	\$ 8.76	\$ 93.83	\$ 102.59	\$ 12.25	\$ 131.30	\$ 143.55
3"	45,000	\$ 33.67	\$ 175.93	\$ 209.60	\$ 47.13	\$ 246.20	\$ 293.33
4"	75,000	\$ 42.76	\$ 293.21	\$ 335.97	\$ 59.86	\$ 410.33	\$ 470.19
6"	150,000	\$ 64.31	\$ 586.42	\$ 650.73	\$ 90.03	\$ 820.66	\$ 910.69
10"	150,000	\$ 114.46	\$ 586.42	\$ 700.88	\$ 160.24	\$ 820.66	\$ 980.90

Capital Improvement Fee (CIF) - Billed Monthly

Meter Size	Inside CIF	Outside CIF
5/8"	\$ 16.00	\$ 22.00
3/4"	\$ 16.00	\$ 22.00
1"	\$ 26.68	\$ 36.68
1.5"	\$ 53.21	\$ 73.17
2"	\$ 85.50	\$ 117.57
3"	\$ 170.64	\$ 234.63
4"	\$ 266.79	\$ 366.83
6"	\$ 640.00	\$ 880.00
10"	\$ 2,240.00	\$ 3,080.00
Flat	\$ 16.00	\$ 22.00

METERED SERVICE INSIDE CITY OF ENGLEWOOD: APPLICABILITY: Applicable for residential, commercial and industrial service as set forth under the Rules and Regulations adopted by the City Council and as amended from time to time.

Fund Water

Department Utilities

Revenue Item Raw Water Sales

Account / Source 40.1607.33431 / Charges for Services

Authorization Charter Section 124

Description Sales of untreated (raw) water to Centennial Water District.

Fee Schedule Ordinance No. of Series 2003. Set by contract.

Date Last Changed 2017

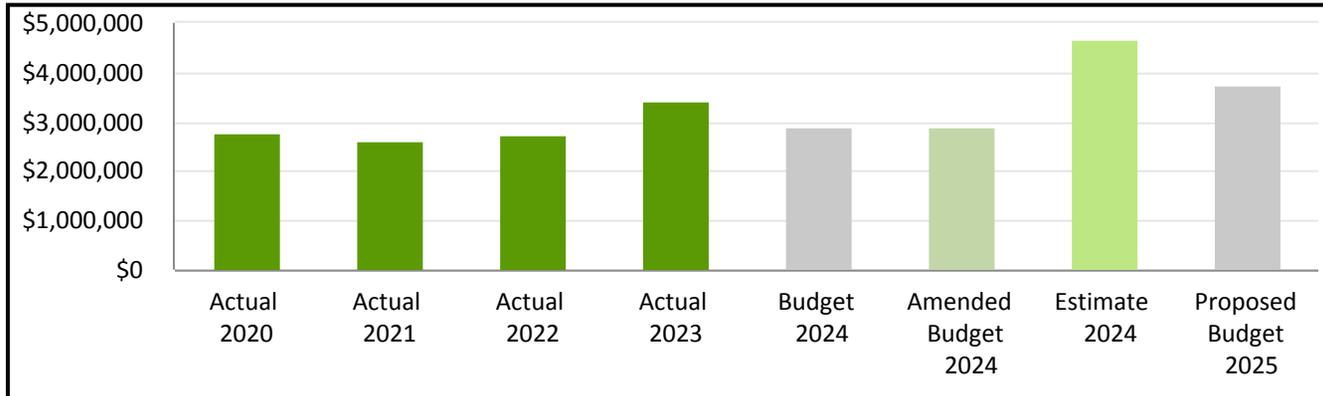
Previous Fee Schedule Set by contract.

Formula Method Rate set by contract with Centennial Water District.

Projection Method Projections based on the terms of the agreements with Centennial and Water availability.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$2,765,732	\$2,636,845	\$2,759,329	\$3,415,725	\$2,900,000	\$2,900,000	\$4,682,551	\$3,770,000
% Change	— %	(4.66)%	4.65 %	23.79 %	(15.10)%	— %	61.47 %	(19.49)%



Fund Water

Department Utilities

Revenue Item City Ditch Revenue

Account / Source 40.1607.33441 / Charges for Services

Authorization Charter Section 125

Description City Ditch Operations and Maintenance fees collected from Contract Users. Fees pay for internal and external costs associated with ownership, operations, and maintenance of the ditch, including vegetation removal, contracted work, repairs, inspections, annual start-up and shutdown, and capital improvements.

Fee Schedule Contract User costs are calculated from costs associated with these activities for the prior calendar year. Proportionate cost sharing is applied among the City and Contract Users based on water delivered.

Date Last Changed 2022

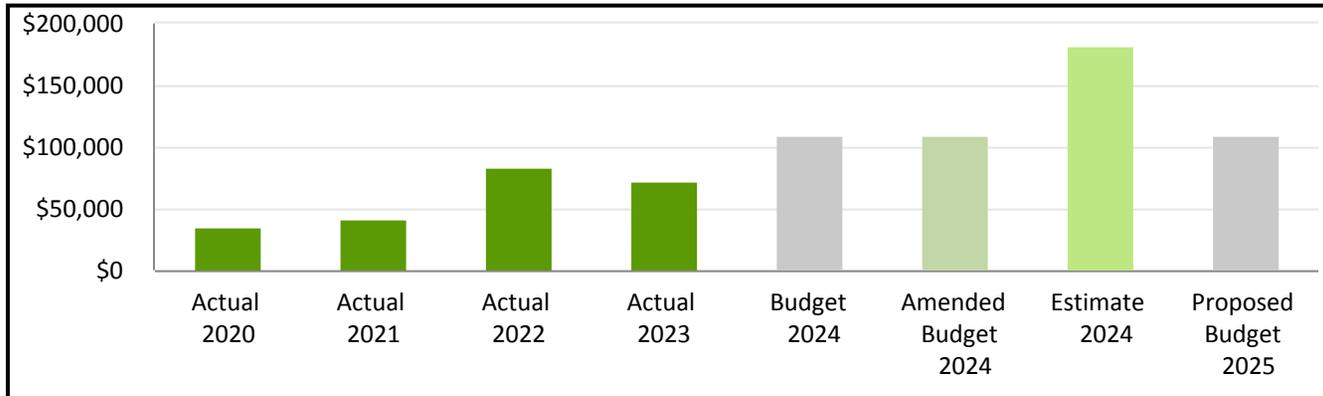
Previous Fee Schedule Shareholder fees are calculated based on annual City Ditch repair and maintenance costs, the number of shares owned.

Formula Method Cost of operations and maintenance for prior year multiplies by water delivered to Contract Users.

Projection Method Historic costs and revenues and anticipated repair projects.

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 34,790	\$ 41,453	\$ 84,211	\$ 72,026	\$ 110,000	\$ 110,000	\$ 181,526	\$ 110,000
% Change	— %	19.15 %	103.15 %	(14.47)%	52.72 %	— %	65.02 %	(39.40)%



Fund Water

Department Utilities

Revenue Item Meter Sales

Account / Source 40.1607.33451 / Charges for Services

Authorization Charter Section 12-1A-4:A

Description All water tap material and meter sales excluding water tap license connection fees.

Fee Schedule Cost of materials plus markup as approved by Council. See water sales fees schedules.

Date Last Changed N/A

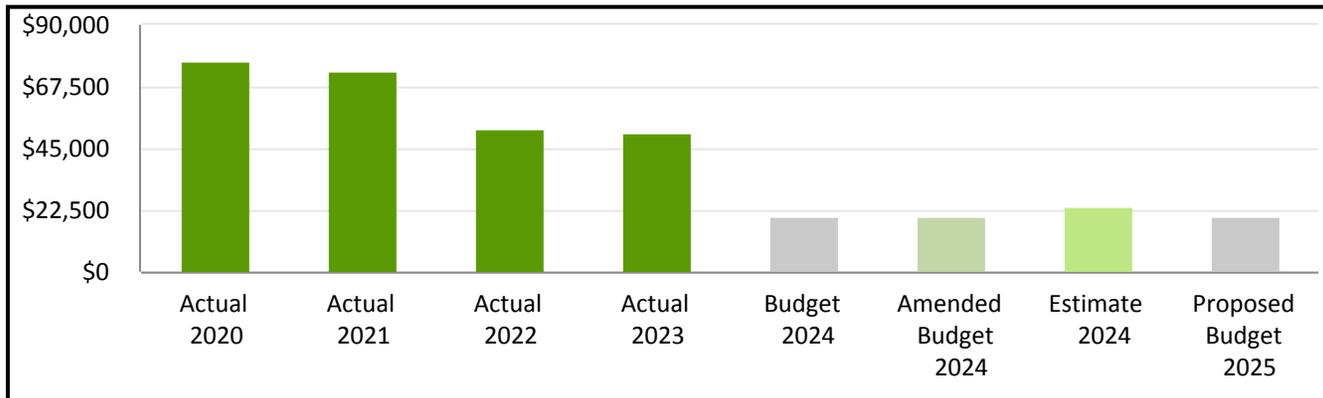
Previous Fee Schedule N/A

Formula Method Cost of materials plus markup as approved by Council. See water sales fees schedules.

Projection Method Projections based on historic information and anticipated new water connection sales and water meter sales.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 76,991	\$ 73,470	\$ 52,593	\$ 51,097	\$ 20,000	\$ 20,000	\$ 23,695	\$ 20,000
% Change	— %	(4.57)%	(28.42)%	(2.84)%	(60.86)%	— %	18.48 %	(15.59)%



Fund Water
Department Utilities

Revenue Item Ranch/Cabin Creek Climax O&M Reimbursement

Account / Source 40.1607.36309 / Other

Authorization Charter Section 125

Description The City and Climax Mine jointly own the Ranch Creek Water Diversion Project. Climax Mine pays 55% of the O&M costs. Denver Water Department bills Englewood for O&M, Englewood bills Climax for its 55% share. This account tracks payments of Climax's 55% share.

Fee Schedule Climax reimburses Englewood for 55% of the O&M charges from the Denver Water Department.

Date Last Changed This is the same rate set in the original contract.

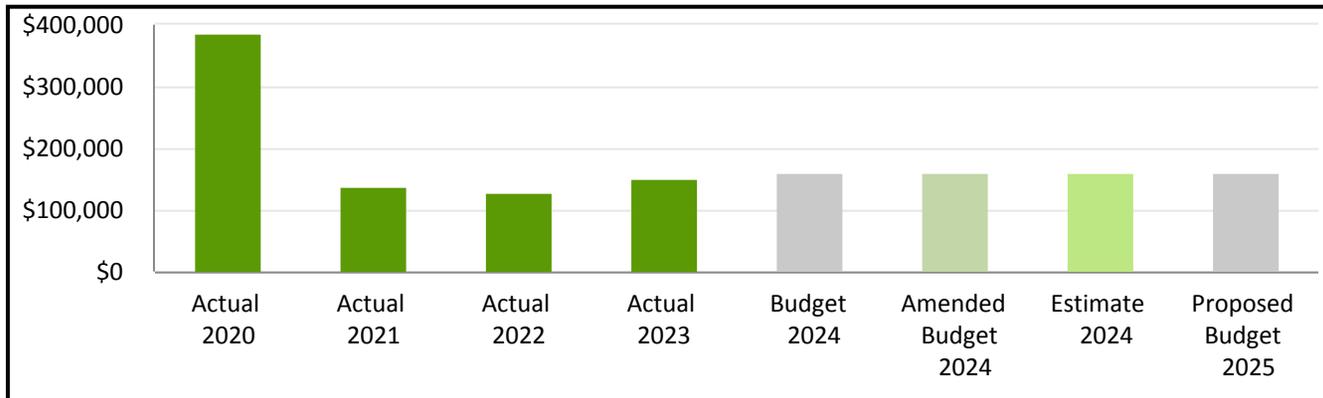
Previous Fee Schedule N/A

Formula Method 55% of O&M charges as billed to Englewood by the Denver Water Department.

Projection Method Historic O&M charges and anticipated construction projects.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 387,324	\$ 138,510	\$ 129,101	\$ 151,963	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
% Change	— %	(64.24)%	(6.79)%	17.71 %	5.29 %	— %	— %	— %



Fund Water
 Department Utilities

Fund Water
 Department Utilities

Revenue Item Connection Charge

Account / Source 40.1607.37311 / Other

Authorization Municipal Code 12-1A-1

Description Water tap connection charge (Water System and Water Resource Charges)

Fee Schedule	Meter Size	Inside City Charge	Outside City Charge
	3/4"	\$ 20,912.13	\$ 29,277.84
	1"	\$ 34,869.65	\$ 48,817.50
	1.5"	\$ 69,548.28	\$ 97,368.89
	2"	\$ 111,756.71	\$ 156,460.03
	3"	\$ 223,034.82	\$ 312,249.38
	4"	\$ 348,701.82	\$ 488,181.47
	6"	\$ 836,500.21	\$ 1,171,100.71

Multi-Family and Mobile Homes	Inside City Charge	Outside City Charge
Base Charge	\$ 12,566.81	\$ 17,593.10
First 12 Units (each)	\$ 2,782.49	\$ 3,895.28
Next 22 Units (each)	\$ 2,159.03	\$ 3,022.86
Units Over 34 (each)	\$ 1,318.81	\$ 1,846.76

Commercial Mixed Use	Inside City Charge	Outside City Charge
First 125 Units (ea)	\$ 398.11	\$ 556.93
Next 250 Units (ea)	\$ 168.47	\$ 236.08
Over 375 Units (ea)	\$ 124.48	\$ 189.93

Date Last Changed January 1, 2023

Previous Fee Schedule

Meter Size	Inside City Charge	Outside City Charge
3/4"	\$ 20,121.36	\$ 28,170.73
1"	\$ 33,551.09	\$ 46,971.52
1.5"	\$ 66,918.39	\$ 93,686.99
2"	\$ 107,530.75	\$ 150,543.66
3"	\$ 214,601	\$ 300,442.01
4"	\$ 335,516.04	\$ 469,721.42
6"	\$ 804,868.86	\$ 1,126,816.81

Multi-Family and Mobile Homes	Inside City Charge	Outside City Charge
Base Charge	\$ 12,091.61	\$ 16,927.84
First 12 Units (each)	\$ 2,677.27	\$ 3,747.98
Next 22 Units (each)	\$ 2,077.39	\$ 2,908.55
Units Over 34 (each)	\$ 1,268.94	\$ 1,776.93

Commercial Mixed Use	Inside City Charge	Outside City Charge
First 125 Units (ea)	\$ 383.06	\$ 535.87
Next 250 Units (ea)	\$ 162.10	\$ 227.15
Over 375 Units (ea)	\$ 119.77	\$ 182.75

Formula Method Fee X estimated number of taps.

Projection Method Projections are based on historic information and anticipated new taps for the new year.

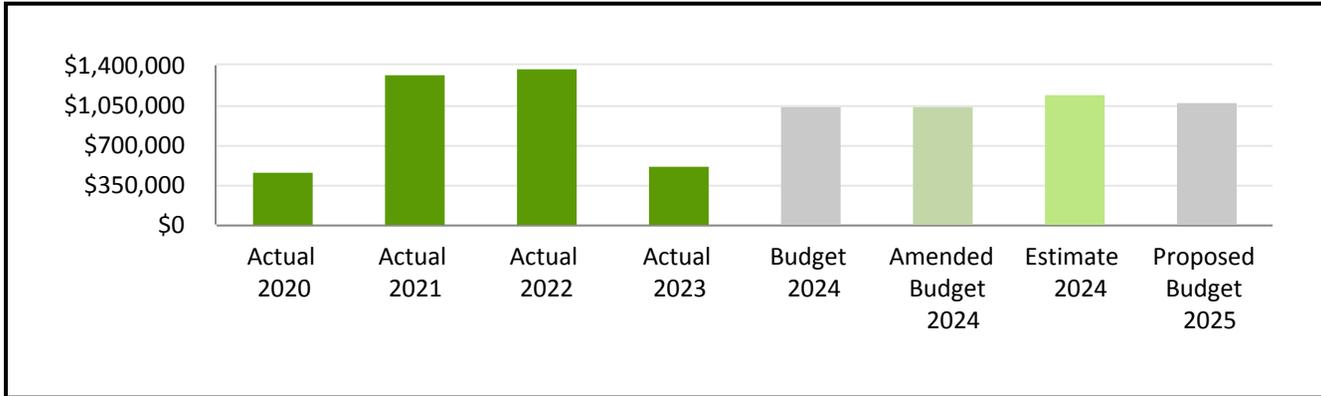
Comments Average less than 10 new connections per year.

Fund Water
 Department Utilities

Revenue Item Connection Charge

Account / Source 40.1607.37311 / Other

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 475,725	\$ 1,323,557	\$ 1,374,854	\$ 531,010	\$ 1,050,000	\$ 1,050,000	\$ 1,154,418	\$ 1,089,550
% Change	— %	178.22 %	3.88 %	(61.38)%	97.74 %	— %	9.94 %	(5.62)%



Fund Sewer

Department Utilities

Revenue Item Disposal Service Fee

Account / Source 41.1607.33511 / Charges for Services

Authorization EMS 12-2-3 and Ordinance No. 51, Series 2019

Description Sewer service charge.

Fee Schedule Please refer to schedule on the next page.

Date Last Changed January 1, 2024 a rate increase of 4.5% is effective

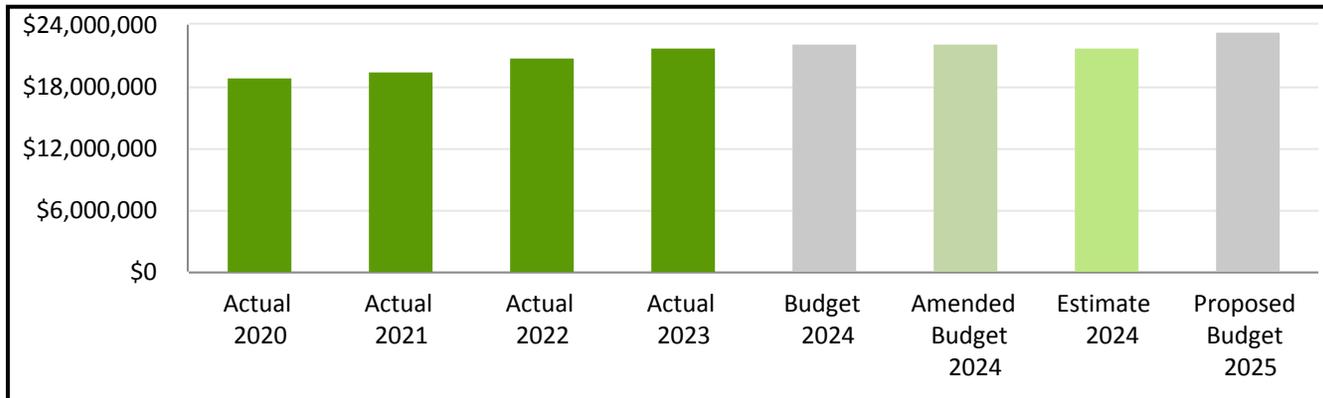
Previous Fee Schedule January 1, 2023 a rate increase of 4.5% is effective

Formula Method Number of accounts X winter volume water use per account.

Projection Method Projections based on historical revenues, rate increases and projected growth in the service area.

Comments As of January, 2022, there are approximately 12,000 inside City sewer accounts and 34,000 outside City accounts. The City maintains wastewater treatment agreements with 15 sanitation districts in Arapahoe County.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$19,000,514	\$19,478,773	\$20,890,009	\$21,813,951	\$22,270,000	\$22,270,000	\$21,838,664	\$23,370,000
% Change	— %	2.52 %	7.24 %	4.42 %	2.09 %	— %	(1.94)%	7.01 %



2024 SEWER RATES SCHEDULE

2024 4.5% Rate Increase

Sewer Charge Per 1,000 Gallons	Inside	Outside
	City Rate	City Rate
Sewer Treatment Charge	\$ 2.88	\$ 4.38
Collection System Charge	\$ 0.87	\$ —
Total	<u>\$ 3.75</u>	<u>\$ 4.38</u>

Customer Class or Meter Size	Billed Monthly In City Sewer		Billed Monthly In City District Sewer		Billed Annually Outside City District Sewer		Billed Monthly Outside City District Sewer	
	Treatment & Collection System Charges		Treatment Only Charges					
	Flat Rate	Minimum	Flat Rate	Minimum	Flat Rate	Minimum	Flat Rate	Minimum
Single Family Dwelling	\$ 26.24	\$ 23.97	\$ 20.29	\$ 18.45	\$ 366.52	\$ 336.26	\$ 30.55	\$ 28.02
Multi-Family Unit	\$ 16.25	\$ 14.98	\$ 12.57	\$ 11.54	\$ 227.49	\$ 210.19	\$ 18.96	\$ 17.51
Mobile Unit	\$ 10.00	\$ 9.37	\$ 7.73	\$ 7.21	\$ 140.08	\$ 131.44	\$ 11.67	\$ 10.95
5/8"	\$	33.34	\$	25.67	\$	467.69	\$	38.98
3/4"	\$	50.19	\$	38.63	\$	704.09	\$	58.68
1"	\$	83.16	\$	64.01	\$	1,166.54	\$	97.22
1.5"	\$	165.93	\$	127.71	\$	2,327.85	\$	193.98
2"	\$	265.94	\$	204.68	\$	3,730.92	\$	310.91
3"	\$	530.76	\$	408.51	\$	7,446.13	\$	620.51
4"	\$	829.28	\$	638.29	\$	11,634.13	\$	969.51
6"	\$	1,658.57	\$	1,276.56	\$	23,268.39	\$	1,939.03
8"	\$	2,635.07	\$	2,028.16	\$	36,967.75	\$	3,080.65
10"	\$	3,787.97	\$	2,915.52	\$	53,142.00	\$	4,428.50

Fund Sewer

Department Utilities

Revenue Item South Englewood Maintenance Fee

Account / Source 41.1607.33512 / Charges for Services

Authorization Ordinance 40, Series of 1997

Description Fees collected from South Englewood Sanitation District for the maintenance of their sanitary sewer lines inside the City of Englewood.

Fee Schedule \$59,605.90 per year

Date Last Changed 2022

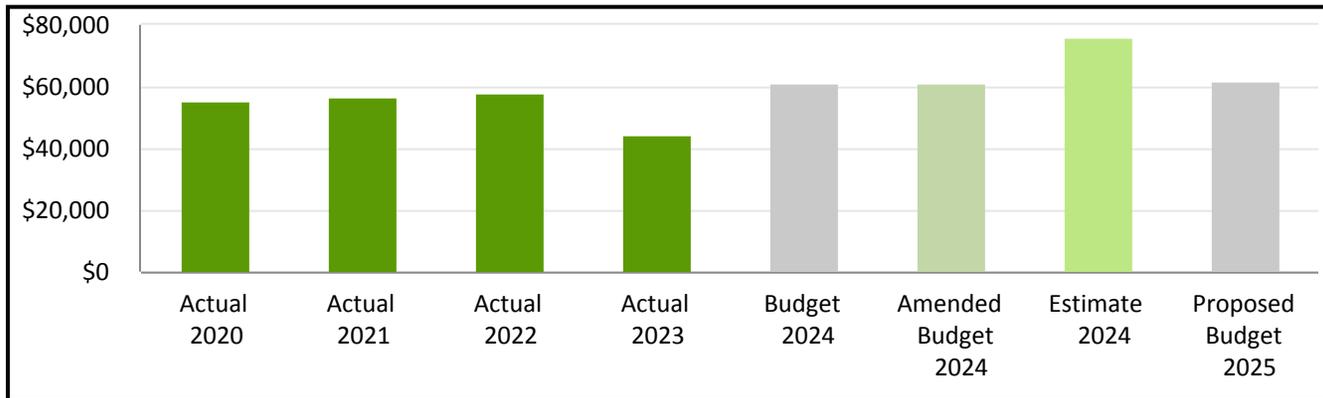
Previous Fee Schedule \$58,152.09 per year

Formula Method By contract

Projection Method By contract, 2.5 percent annual increase.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 55,350	\$ 56,734	\$ 58,152	\$ 44,704	\$ 61,000	\$ 61,000	\$ 75,901	\$ 62,000
% Change	— %	2.50 %	2.50 %	(23.12)%	36.45 %	— %	24.43 %	(18.31)%



Fund Sewer
Department Utilities

Revenue Item Connection Charge - Inside City

Account / Source 41.1607.37312 / Other

Authorization EMC 12-2-5 & 12-2-8

Description Sewer Treatment Fee charged to inside city users to connect and/or discharge to the wastewater system.

Fee Schedule	Water Meter Size	Sewer Tap Fee
	3/4"	\$ 2,169.77
	1"	\$ 3,618.42
	1.5"	\$ 7,216.44
	2"	\$ 11,595.68
	3"	\$ 23,143.06
	4"	\$ 36,182.02
	6"	\$ 86,798.00
	8"	\$ 115,730.31
	10"	\$ 166,360.24

Multi-Family and Mobile Homes	
Base Charge	\$ 1,627.86
First 12 Units	\$ 356.26
Next 22 Units	\$ 288.66
Units Over 34	\$ 164.18

Date Last Changed January 1, 2023

Previous Fee Schedule

Water Meter Size	Sewer Tap Fee
3/4"	\$ 2,087.88
1"	\$ 3,481.22
1.5"	\$ 6,943.35
2"	\$ 11,157.29
3"	\$ 22,267.93
4"	\$ 34,813.84
6"	\$ 83,515.33
8"	\$ 111,354.48
10"	\$ 160,069.29

Multi-Family and Mobile Homes	
Base Charge	\$ 1,566.18
First 12 Units	\$ 342.50
Next 22 Units	\$ 277.82
Units Over 34	\$ 158.00

Formula Method Number of taps X fee.

Projection Method The City is landlocked and re/development projects sporadic - Tap Sales are erratic and difficult to forecast.

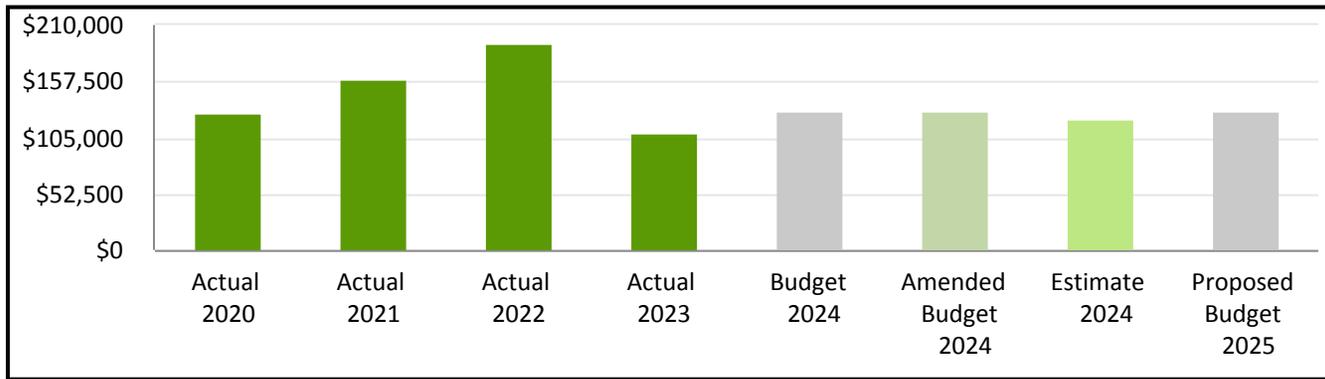
Comments Average less than 10 new taps per year.

Fund Sewer
Department Utilities

Revenue Item Connection Charge - Inside City

Account / Source 41.1607.37312 / Other

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 128,655	\$ 160,208	\$ 192,454	\$ 109,657	\$ 130,000	\$ 130,000	\$ 122,253	\$ 130,000
% Change	— %	24.53 %	20.13 %	(43.02)%	18.55 %	— %	(5.96)%	6.34 %



Fund Sewer

Department Utilities

Revenue Item Connection Charge - Outside City

Account / Source 41.1607.37313 / Other

Authorization EMC 12-2-5 & 12-2-8

Description Fee charged to users outside City limits to connect and/or discharge to the wastewater system.

Fee Schedule	Water Meter Size	Sewer Tap Fee
	3/4"	\$ 2,169.77
	1"	\$ 3,618.42
	1.5"	\$ 7,216.44
	2"	\$ 11,595.68
	3"	\$ 23,143.06
	4"	\$ 36,182.02
	6"	\$ 86,798.00
	8"	\$ 115,730.31
	10"	\$ 166,360.24

Multi-Family and Mobile Homes		
Base Charge	\$	1,627.86
First 12 Units (each)	\$	356.26
Next 22 Units (each)	\$	288.66
Units Over 34 (each)	\$	164.18

Date Last Changed 44927

Previous Fee Schedule	Water Meter Size	Sewer Tap Fee
	3/4"	\$ 2,087.88
	1"	\$ 3,481.22
	1.5"	\$ 6,943.35
	2"	\$ 11,157.29
	3"	\$ 22,267.93
	4"	\$ 34,813.84
	6"	\$ 83,515.33
	8"	\$ 111,354.48
	10"	\$ 160,069.29

Multi-Family and Mobile Homes		
Base Charge	\$	1,566.18
First 12 Units (each)	\$	342.50
Next 22 Units (each)	\$	277.82
Units Over 34 (each)	\$	158.00

Formula Method Number of taps X fee.

Projection Method The City is landlocked and re/development projects sporadic - Tap Sales are erratic and difficult to forecast.

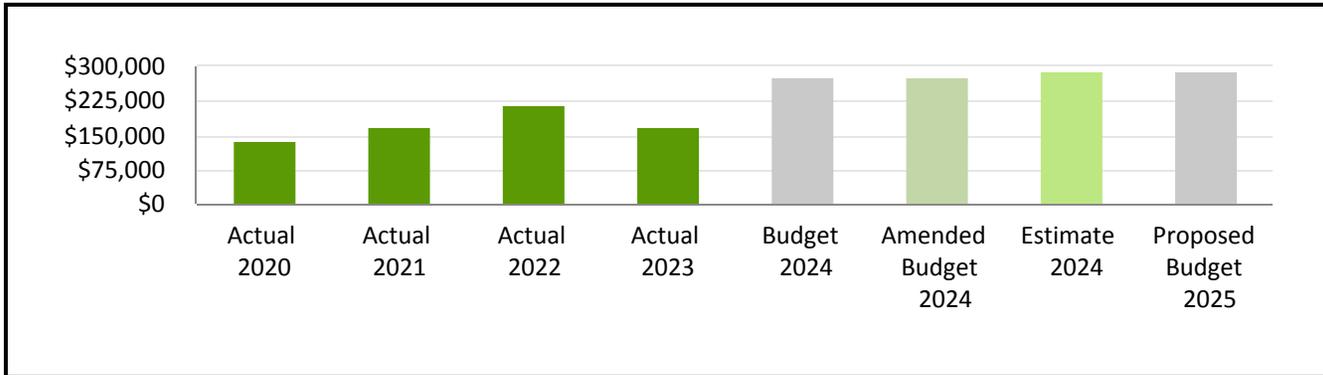
Comments 270 new accounts per year.

Fund Sewer
 Department Utilities

Revenue Item Connection Charge - Outside City

Account / Source 41.1607.37313 / Other

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 138,214	\$ 170,516	\$ 217,355	\$ 171,343	\$ 280,000	\$ 280,000	\$ 293,465	\$ 290,000
% Change	— %	23.37 %	27.47 %	(21.17)%	63.41 %	— %	4.81 %	(1.18)%



Fund Sewer

Department Utilities

Revenue Item **Connection Surcharge (Collection System Surcharge)**

Account / Source **41.1607.37314 / Other**

Authorization EMC 12-2-8

Description Surcharge of sewer tap fee to fund Northeast Englewood Relief Sewer System infrastructure

Fee Schedule	Water Meter Size	Sewer Tap Fee
	3/4"	\$ 442.11
	1"	\$ 737.21
	1.5"	\$ 1,470.12
	2"	\$ 2,361.84
	3"	\$ 4,712.96
	4"	\$ 7,368.82
	6"	\$ 17,676.80

Multi-Family and Mobile Homes		
Base Charge	\$	331.58
First 12 Units (each)	\$	74.04
Next 22 Units (each)	\$	56.87
Units Over 34 (each)	\$	35.41

Date Last Changed 44927

Previous Fee Schedule

Water Meter Size	Sewer Tap Fee
3/4"	\$ 425.39
1"	\$ 709.33
1.5"	\$ 1,414.53
2"	\$ 2,272.53
3"	\$ 4,534.74
4"	\$ 7,090.18
6"	\$ 17,008.70

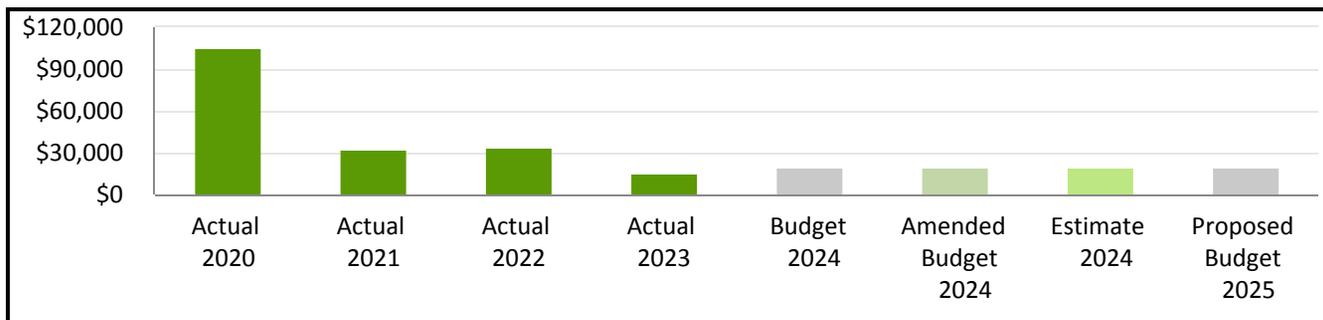
Multi-Family and Mobile Homes		
Base Charge	\$	319.04
First 12 Units (each)	\$	71.24
Next 22 Units (each)	\$	54.72
Units Over 34 (each)	\$	34.07

Formula Method Number of new taps in City sewer area X fee.

Projection Method The City is landlocked and re/development projects sporadic - Tap Sales are erratic and difficult to forecast

Comments Assumes 15 new accounts per year

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 105,897	\$ 32,496	\$ 34,734	\$ 15,881	\$ 20,000	\$ 20,000	\$ 19,902	\$ 20,000
% Change	— %	(69.31)%	6.89 %	(54.28)%	25.94 %	— %	(0.49)%	0.49 %



SEWER CONNECTION/TAP FEES

Sewer Collection Fees: Sewer Treatment and Collection System Surcharge

Meter Size	Sewer Treatment	Collection System Surcharge
3/4"	\$ 2,169.77	\$ 442.11
1"	\$ 3,618.42	\$ 737.21
1.5"	\$ 7,216.44	\$ 1,470.12
2"	\$ 11,595.68	\$ 23,691.84
3"	\$ 23,143.06	\$ 4,712.96
4"	\$ 36,182.02	\$ 7,368.82
6"	\$ 86,798.00	\$ 17,676.80
8"	\$ 115,730.31	
10"	\$ 166,360.24	

Multi-Family, Mobile Homes, Hotel/Motel and Mixed Use Residential and Commercial

Mixed use Multi-Family Residential and Commercial Sewer Tap Fees are a combination of the per residential dwelling unit charge plus a per commercial fixture unit fee based on the number of fixture units.

Base Fee & Unit Fee	Sewer Treatment	Collection System Surcharge
Base Fee	\$ 1,627.86	\$ 331.58
Dwelling Unit Fee (per dwelling unit)		
First 12 Units	\$ 356.26	\$ 74.04
Next 22 Units	\$ 288.66	\$ 56.87
Over 34 Units	\$ 164.18	\$ 35.41

Commercial Mixed Use Fees - Based on Number of Fixture Units

No. of Fixture Units	Sewer Treatment	Collection System Surcharge
First 125 fixture units	\$ 52.00	\$ 11.05
Next 250 fixture units	\$ 21.00	\$ 4.40
Over 375 fixture units	\$ 18.00	\$ 3.33

Fund Risk Management

Department City Attorney's Office

Revenue Item Property & Casualty Insurance Charge

Account / Source 63.0503.39311 / Charges for Services

Authorization Policy

Description Departmental charges for Property & Casualty insurance

Fee Schedule Based on premiums.

Date Last Changed Annually

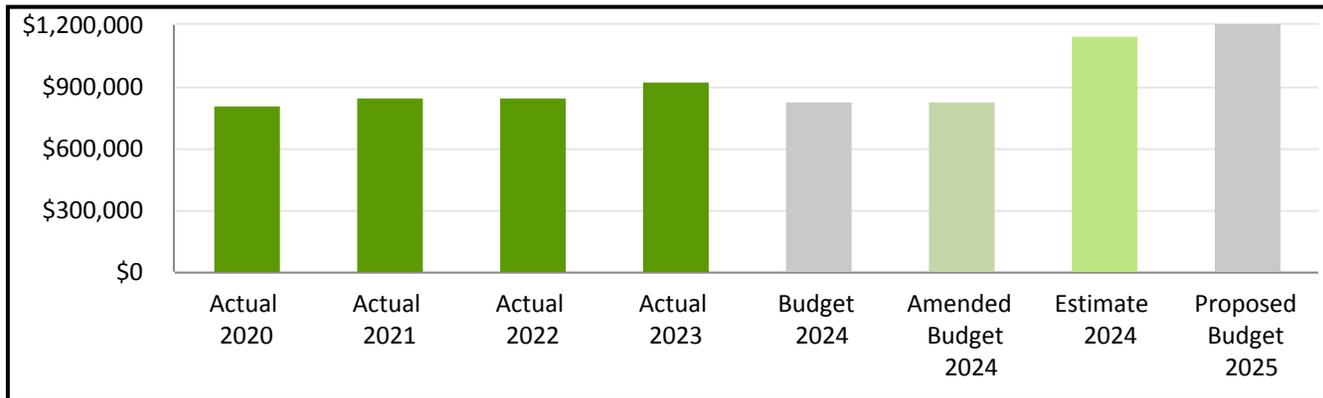
Previous Fee Schedule N/A

Formula Method Allocated to departments based # of employees, # of drivers, Sq Ft. and experience

Projection Method Use actual premiums to allocate.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 809,542	\$ 848,980	\$ 850,000	\$ 927,980	\$ 836,236	\$ 836,236	\$1,150,000	\$1,217,500
% Change	— %	4.87 %	0.12 %	9.17 %	(9.89)%	— %	37.52 %	5.87 %



Revenue Item Workers' Compensation Premium Charge

Account / Source 63.0504.39321 / Charges for Services

Authorization Policy

Description Departmental premiums for Workers' Compensation insurance.

Fee Schedule Based on premiums

Date Last Changed Annually

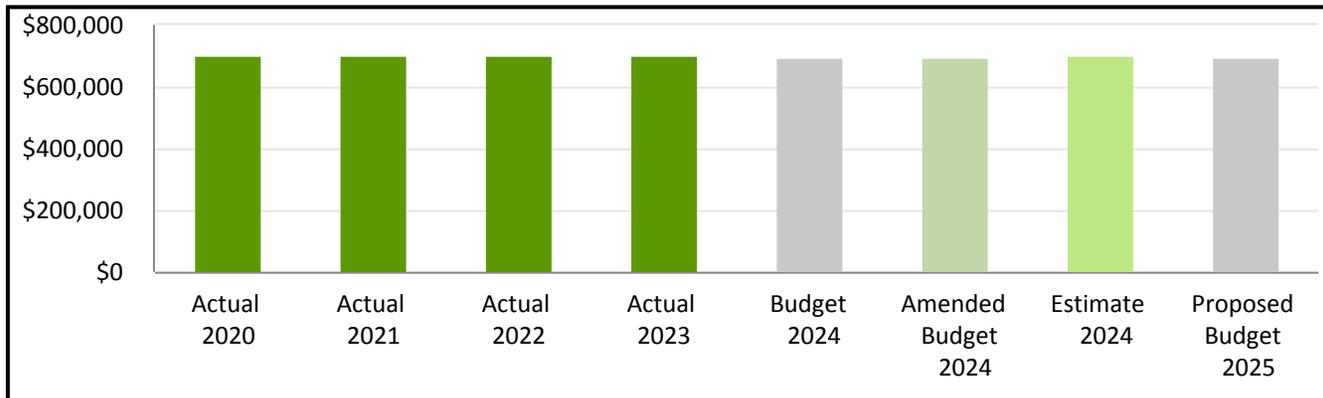
Previous Fee Schedule N/A

Formula Method Allocated to departments based on risk, number of employees and experience.

Projection Method Use actual premiums to allocate.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 701,694	\$ 702,164	\$ 703,029	\$ 700,072	\$ 696,187	\$ 696,187	\$ 705,000	\$ 696,187
% Change	— %	0.07 %	0.12 %	(0.42)%	(0.55)%	— %	1.27 %	(1.25)%



Fund Employee Benefits

Department Human Resources

Revenue Item Medical Insurance Premiums

Account/ Source 64.0505.39411 and 64.0505.39413 / Charges for Services

Authorization Policy

Description Premiums charged to departments for the City-paid portion of health insurance (39411) and COBRA payments from former employees (39413).

Fee Schedule Please refer to the schedule on page [103](#)

Date Last Changed January, 2020

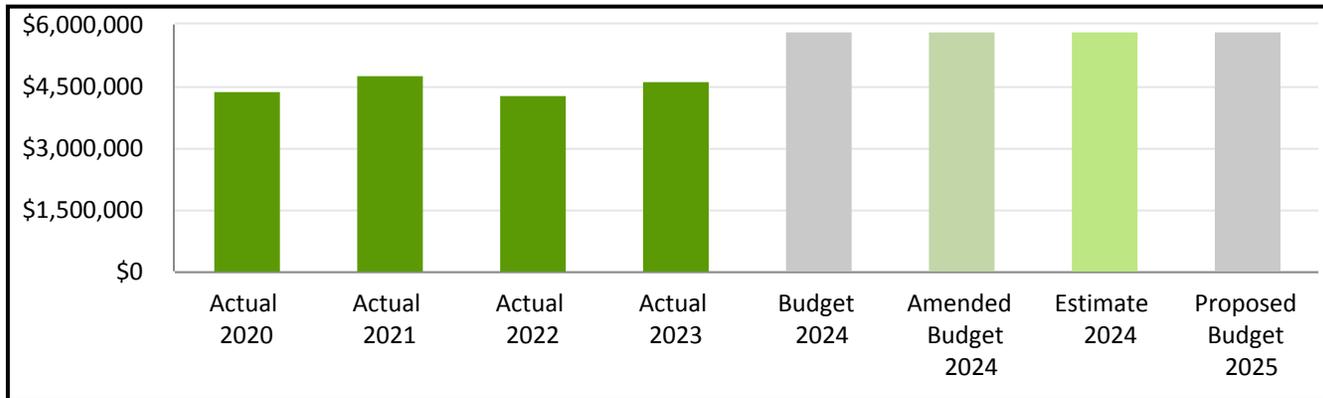
Previous Fee Schedule N/A

Formula Method Premium X participants = revenue

Projection Method Estimated premiums are available when the budget is being prepared.

Comments Unknown factors include employees changing coverage after the budget is adopted.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
64...39411	\$4,325,968	\$4,690,425	\$4,250,092	\$4,620,443	\$5,823,600	\$5,823,600	\$5,823,600	\$5,823,600
64...39413	\$ 99,700	\$ 85,697	\$ 45,853	\$ 18,598	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Amount	\$4,425,668	\$4,776,122	\$4,295,945	\$4,639,042	\$5,833,600	\$5,833,600	\$5,833,600	\$5,833,600
% Change	— %	7.92 %	(10.05)%	7.99 %	25.75 %	— %	— %	— %



Fund Employee Benefits

Department Human Resources

Revenue Item Dental Insurance Premiums

Account / Source 64.0505.39451 and 64.0505.39452 / Charges for Services

Authorization Policy

Description Premiums charged to departments for the City-paid portion of dental insurance (39451) and COBRA payments from former employees (39452).

Fee Schedule Please refer to the schedule on page [103](#)

Date Last Changed January, 2020

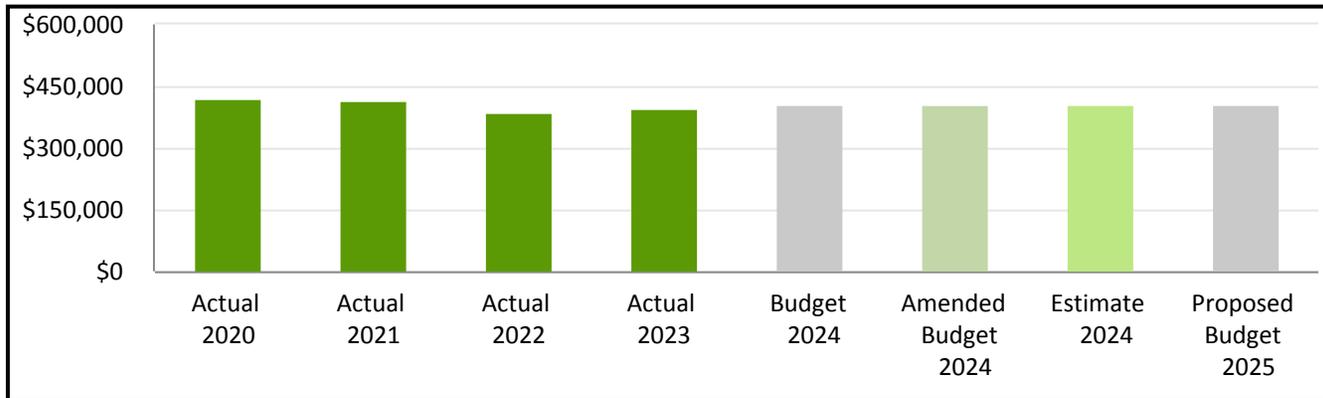
Previous Fee Schedule N/A

Formula Method Premium X participants = revenue

Projection Method Estimated premiums are available when the budget is being prepared.

Comments Unknown factors include employees changing coverage after the budget is adopted.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
64...39451	\$ 412,910	\$ 409,720	\$ 386,024	\$ 394,812	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
64...39452	\$ 6,272	\$ 4,744	\$ —	\$ —	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Amount	\$ 419,182	\$ 414,464	\$ 386,024	\$ 394,812	\$ 405,000	\$ 405,000	\$ 405,000	\$ 405,000
% Change	— %	(1.13)%	(6.86)%	2.28 %	2.58 %	— %	— %	— %



2024 City and Employee Medical and Dental Contributions

MEDICAL COSTS

Plan	Coverage Level	Total Monthly Premium	Monthly Cost		Pay Period
			Employer	Employee	Employee
HDHP	Employee Only	\$ 547.67	\$547.67	\$0	\$0
HDHP	Employee + One	\$1,204.88	\$1,204.88	\$0	\$0
HDHP	Family	\$1,807.33	\$1,807.33	\$0	\$0
DMHO	Employee Only	\$657.57	\$579.91	\$77.66	\$38.83
DMHO	Employee + One	\$1,446.65	\$1,254.31	\$192.34	\$96.17
DMHO	Family	\$2,169.98	\$1,887.77	\$282.21	\$141.11

OPT Out Choice	With Proof of Medical Insurance Coverage	
	Monthly	Per Pay Period
Employee Only	\$100.00	\$50.00
Employee + One	\$200.00	\$100.00
Family	\$300.00	\$150.00

Full-time employees who are regularly scheduled to work 30—39.99 hours per week will receive 80% of the employer contribution towards medical benefits. The same proration will apply to the opt out monthly payment. Documentation provided must have effective date and level of coverage (Employee Only, Employee +1, or Family).

For new hires or employees with a qualifying life event (e.g., new child, marriage, divorce), you must provide proof of alternative medical insurance within 30 days of your start date (for new hires) or within 30 days of the qualifying life event.

Employees who are covered under their spouse or parent’s insurance that is provided by the City (i.e. both spouses work for the City or parent & child work for the City) are not eligible for the Opt Out benefit.

DENTAL COSTS

Dental Cost (when combined with HDHP Medical coverage) (month / pay period)			
	Employee Only	Employee + One	Family
HDHP Medical Employee Only	\$0	\$39.68 / \$19.84	\$92.14 / \$46.07
HDHP Medical Employee + One	\$0	\$0	\$52.46 / \$26.23
HDHP Medical Family	\$0	\$0	\$0

The HDHP plan is 100% paid by the City. If you elect this plan, you can also receive free dental at the same or lower tier. If you choose a higher dental tier than your medical, you will pay the balance cost for the dental.

Dental Cost (without HDHP Medical coverage) (month / pay period)			
	Employee Only	Employee + One	Family
DHMO or no medical plan	\$51.97 / \$25.99	\$91.65 / \$45.83	\$144.11 / \$72.06

Full-time employees who are regularly scheduled to work 30—39.99 hours per week will receive 80% of the employer contribution towards dental benefits. See your Benefits Administrator for specific information and rates.

Fund Servicer

Department Public Works

Revenue Item Vehicle Maintenance

Account / Source 61.1007.39101 / Charges for Services

Authorization Policy

Description Interdepartmental charges for scheduled maintenance of vehicles.

Fee Schedule Based on the type and number of vehicles. A list of charges is maintained by the Fleet Manager.

Date Last Changed Fees are reviewed annually.

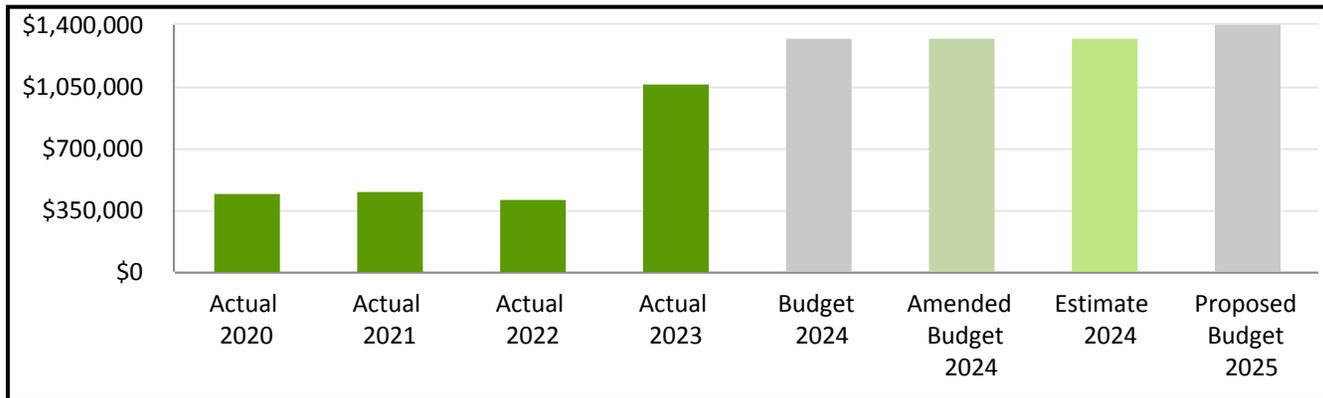
Previous Fee Schedule 2022

Formula Method Vehicles X rate = revenue

Projection Method Estimate based on prior experience.

Comments New acquisitions are required to be placed in this program until their scheduled replacement.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 450,239	\$ 467,380	\$ 419,945	\$1,073,087	\$1,327,565	\$1,327,565	\$1,327,565	\$1,403,905
% Change	— %	3.81 %	(10.15)%	155.53 %	23.71 %	— %	— %	5.75 %



Fund Servicer

Department Public Works

Revenue Item Garage Charges

Account / Source 61.1007.39111 / Charges for Services

Authorization Policy

Description Fees charged for non-scheduled maintenance and repair, and on older vehicles no longer in the scheduled maintenance program.

Fee Schedule Per hour rate determined by type and age of vehicle.

Date Last Changed Reviewed annually. A list of rates is maintained by the Fleet Manager.

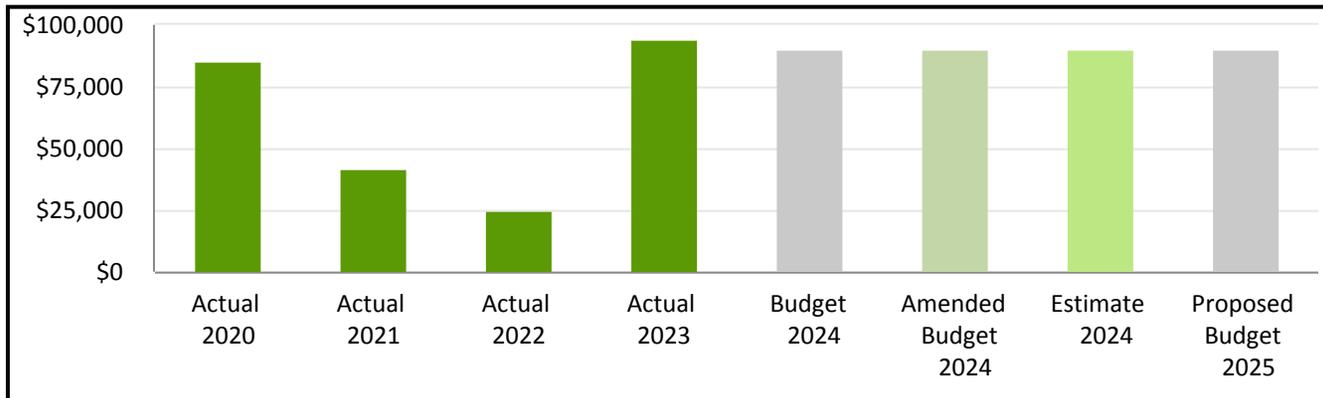
Previous Fee Schedule 2000

Formula Method N/A

Projection Method Estimate based on prior experience.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 85,140	\$ 41,716	\$ 25,288	\$ 94,123	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
% Change	— %	(51.00)%	(39.38)%	272.21 %	(4.38)%	— %	— %	— %



Fund Servicenter

Department Public Works

Revenue Item Fuel Service Charge

Account / Source 61.1007.39113 / Charges for Services

Authorization Policy

Description Charge for vehicle fuel.

Fee Schedule Based on current rates for diesel, leaded, unleaded and natural gas.

Date Last Changed N/A

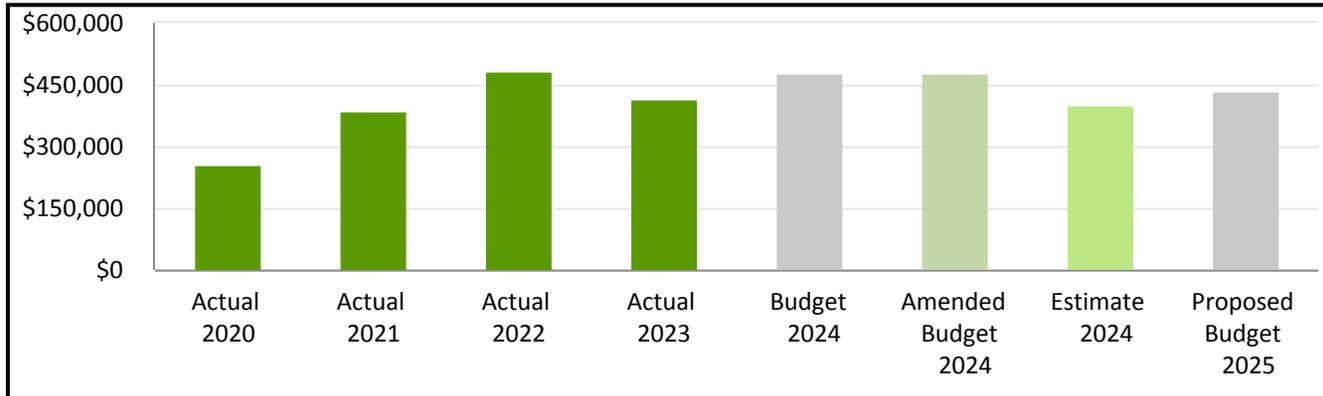
Previous Fee Schedule N/A

Formula Method N/A

Projection Method Estimate based on previous usage and knowledge of fleet additions or deletions.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 258,145	\$ 385,095	\$ 484,525	\$ 415,612	\$ 481,147	\$ 481,147	\$ 400,000	\$ 434,400
% Change	— %	49.18 %	25.82 %	(14.22)%	15.77 %	— %	(16.87)%	8.60 %



Fund Servicer

Department Public Works

Revenue Item Outside Garage Service

Account / Source 61.1007.39114 / Charges for Services

Authorization Policy

Description Contracts with various entities to provide fleet maintenance

Fee Schedule Sheridan \$110.73/hour
Cherry Hills \$110.73/hour

Date Last Changed 2022

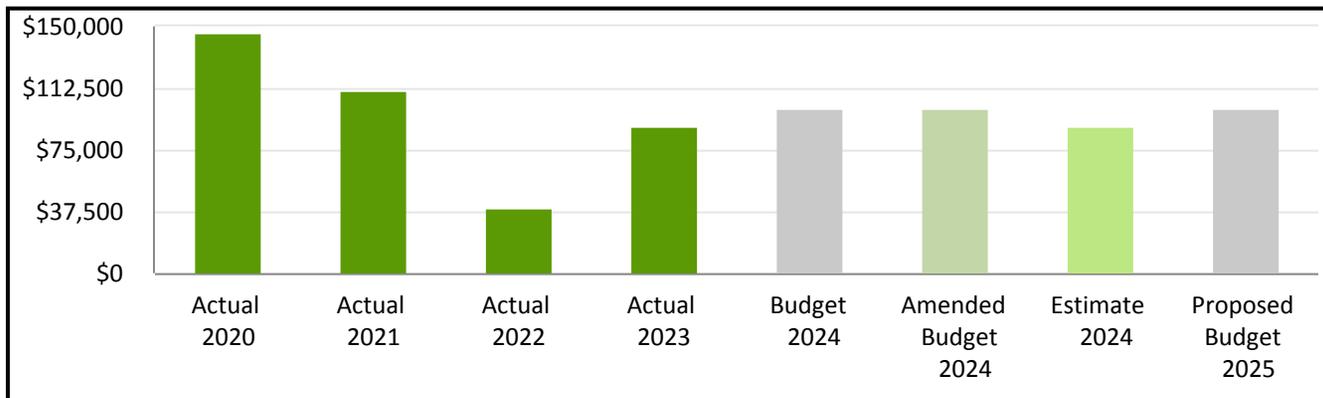
Previous Fee Schedule Sheridan \$96.29/hour
Cherry Hills \$96.29/hour

Formula Method N/A

Projection Method Estimate based on prior years

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 146,838	\$ 110,943	\$ 40,103	\$ 89,332	\$ 100,000	\$ 100,000	\$ 90,000	\$ 100,000
% Change	— %	(24.45)%	(63.85)%	122.76 %	11.94 %	— %	(10.00)%	11.11 %



Fund Servicer

Department Public Works

Revenue Item Building Rental Fee

Account / Source 61.1008.39121 / Charges for Services

Authorization Policy

Description Rental charged to departments using space in the Servicer.

Fee Schedule \$11.49 / sq. ft.

Date Last Changed 2022

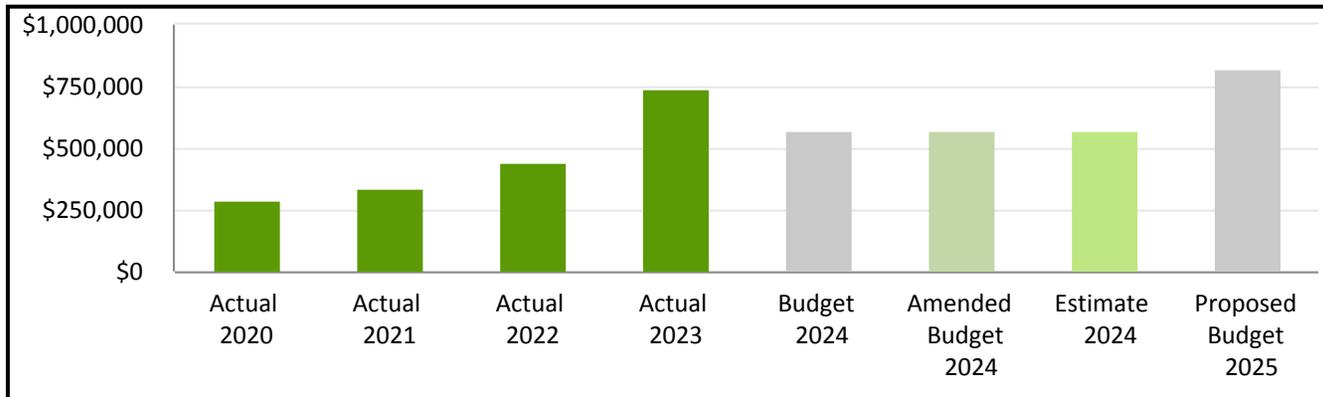
Previous Fee Schedule \$9.60 / sq. ft.
\$6.00 / sq. ft. Salt dome, open storage
\$0.34 / sq. ft. Yard storage

Formula Method Charge is allocated annually.

Projection Method Square feet X fee = revenue

Comments

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 288,021	\$ 342,200	\$ 442,339	\$ 739,429	\$ 576,598	\$ 576,598	\$ 576,598	\$ 821,980
% Change	— %	18.81 %	29.26 %	67.16 %	(22.02)%	— %	— %	42.56 %



Fund Servicer

Department Public Works

Revenue Item Central Stores

Account / Source 61.1008.39122 / Charges for Services

Authorization Policy

Description Charges for non-automotive items. Central Stores maintains an inventory of frequently needed items such as gloves and safety vests.

Fee Schedule Cost plus 30%

Date Last Changed N/A

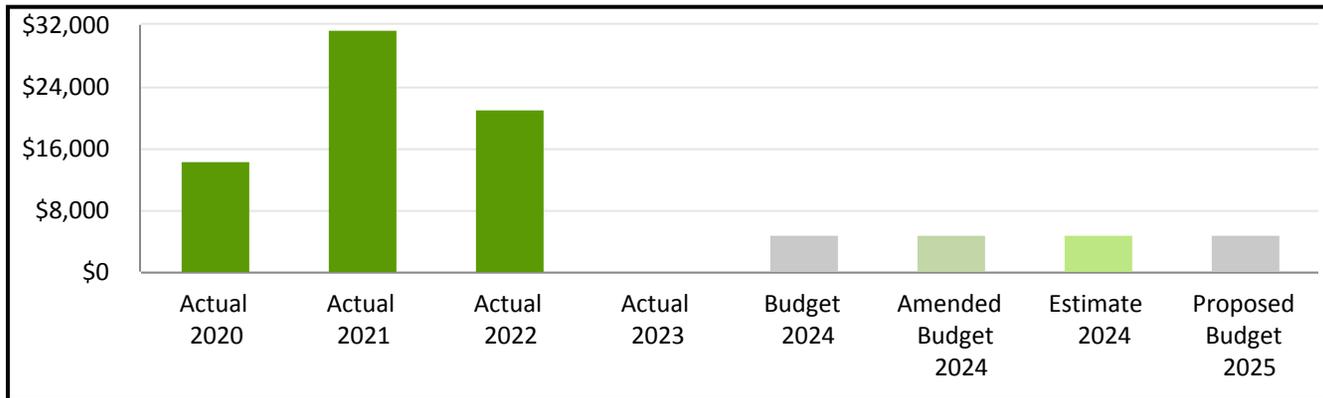
Previous Fee Schedule N/A

Formula Method N/A

Projection Method Estimate based on historical revenues.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 14,551	\$ 31,442	\$ 21,234	\$ —	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
% Change	— %	116.08 %	(32.47)%	(100.00)%	— %	— %	— %	— %



Fund Capital Equipment Replacement

Department Public Works

Revenue Item CERF Vehicle Replacement Charges

Account / Source 62.1001.39201 / Charges for Services

Authorization Policy

Description Charges to departments for the replacement of capital equipment and vehicles.

Fee Schedule Based on assessment of estimated useful life and replacement cost of equipment.

Date Last Changed N/A

Previous Fee Schedule N/A

Formula Method N/A

Projection Method Based on assessment of estimated useful life and replacement cost of equipment.

Comments N/A

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Amended Budget 2024	Estimate 2024	Proposed Budget 2025
Amount	\$ 829,661	\$ 910,471	\$1,000,000	\$1,241,712	\$ 988,091	\$ 988,091	\$ 988,091	\$ 988,091
% Change	— %	9.74 %	9.83 %	24.17 %	(20.43)%	— %	— %	— %

