

## Capital Projects Fund

### Projects budgeted in 2014:

#### Public Works

Intersection feasibility studies .....	\$200,000
Littleton Center ventilation feasibility .....	\$50,000
Street rehabilitation .....	\$1,100,000
Traffic signal improvements .....	\$250,000
Curb, gutter, sidewalk improvements .....	\$150,000
Concrete improvements .....	\$50,000
Bridge improvements .....	\$50,000
Message boards and trailers.....	\$35,000
Replacement of Littleton Center carpet .....	\$125,000
City Council chamber redesign .....	\$150,000

#### Public Safety

##### Fire\*

Breathing apparatus replacement.....	\$700,000
Mobile data terminal replacement .....	\$31,500
Records management system laptop replacement.....	\$18,500
Engine #15 replacement .....	\$630,000
Staff vehicle .....	\$40,000
Fire Station 11/12 concrete repairs .....	\$116,000
Communication center radio console replacement .....	\$500,000

#### General

Technology .....	\$514,000
Office reconfigurations.....	\$44,000

**Capital Projects Total .....\$4,754,000**

\*Part of these costs will be paid by the fire partners.  
The Capital Projects Fund also includes annual lease payments of \$1,366,000 and a transfer of \$30,000 interest to the General Fund.



## 2014 Final Budget in Brief

After extensive deliberation, the city manager and city department director's created a budget for the City of Littleton.

The budget consists of 17 funds and enterprises: General, Capital Projects, Public Facilities, Conservation Trust, Consolidated Special Revenue, Grants, Open Space, Sewer, Emergency Medical Transport, Storm Drainage, South Metro Communication Center, Geneva Village, Employee Health Insurance, Employee Insurances, Workers Compensation, Fleet, and Property and Liability Insurance.

#### Expenditures by Fund/Enterprise:

General	\$52,057,440
Capital Projects	\$6,150,000
Public Facilities	\$273,630
Conservation Trust	\$170,000
Consolidated Special Revenue	\$231,090
Grants	\$1,063,400
Open Space	\$2,238,030
Sewer	\$13,953,170
Emergency Medical Transport	\$3,899,800
Storm Drainage	\$884,560
South Metro Communication Center	\$1,200,620
Geneva Village	\$133,950
Employee Health Insurance	\$7,078,320
Employee Insurances	\$463,470
Workers Compensation	\$878,880
Fleet	\$2,855,390
Property and Liability Insurance	\$645,570
<b>Total</b>	<b>\$94,177,320</b>



## General Fund

#### Overview

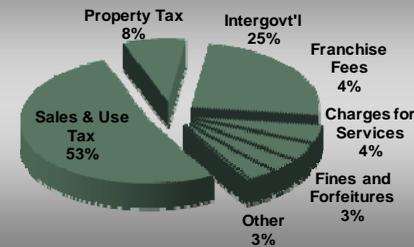
The city has experienced an upward fiscal trend in General Fund revenues as compared to 2012. On local and national levels, the economy is showing signs of continued recovery but sustainability is still uncertain. The national unemployment rate is now at a four and one-half year low of 7.4% as job growth has improved; however, job growth has not recovered the jobs lost in the recession, which technically ended four years ago.

Projections show that without new or expanded revenues, expenditures will continue to increase faster than revenue growth. With this challenge staff continues reviewing operations for efficiencies and improvements, and to find better ways to provide services.

#### General Fund Revenues

General Fund revenues are mainly derived from sales and use taxes, property taxes, fees for services and contractual service agreements. The sales and use tax rate in Littleton is 3% which amounts to approximately 80% of total tax revenues. The property tax mill levy remains at 6.662 mills per \$1,000 of assessed value and has not changed since 1991. This equates to approximately \$4,200,000 in property tax revenues.

#### 2014 Revenues



#### General Fund Expenditures

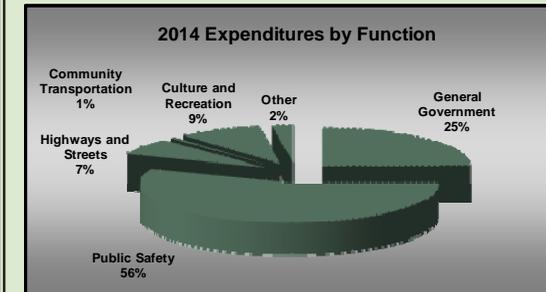
Daily operations such as police, fire, street maintenance, planning, code enforcement, economic development, library, museum and other general government expenditures are paid from the city's General Fund.

#### General Fund Expenditures (continued)

The General Fund includes support services such as city council, city attorney, city manager, communications and marketing, human resources, information services, finance, facilities management and city clerk.

Personnel costs amount to approximately 73% of total General Fund expenditures. In addition, \$360,000 is proposed to be transferred to the Capital Projects Fund.

These expenditures were adopted by City Council on October 15, 2013.



## Public Facilities Fund

Revenues are generated by a fee paid when land is subdivided for commercial development. Funds are to be used for public improvements that help mitigate the increased demands on the city. Sidewalk replacement and weed control expenditures are budgeted at \$273,620.

## Impact Fee Funds

The city council passed an ordinance in August, 2013 repealing the public facilities fee and replacing it with five capital facility impact fees. These fees will be segregated into separate impact fee funds.

## Conservation Trust Fund

The city receives a distribution of state lottery funds for open space and recreation purposes. Park land maintenance and South Platte Park management is budgeted at \$150,000 for 2014.

## Consolidated Special Revenue Fund

This fund pays for a wide variety of special activities that do not fit within normal operating budgets. Some activities include monies received from South Metro Drug Task Force and wildland fire activities. It also includes funds for cable television equipment and assistance to victims of crime. These revenues and expenditures vary from year to year. The budgeted expenditures in 2014 are \$231,090 .

## Grants Fund

The city receives grants throughout the year. The following grants are expected in 2014:

- Federal grants - \$477,500
- State and local grants - \$585,900

## Open Space Fund

The city receives share-back funding of open space monies from Arapahoe and Jefferson Counties. Open Space improvements and enhancements are budgeted at \$1,297,000. In addition, \$231,030 is budgeted for South Platte Park management and \$710,000 for South Platte Park improvements.

## Budget Process

The budget process for 2014 is as follows:

9/09/2013	Council Budget Session
9/10/2013	Council Budget Session
10/01/2013	Public Hearing - First Reading for 2014 Appropriation
10/15/2013	Public Hearing - Second Reading for 2014 Appropriation
12/15/2013	Certification of Mill Levy to County Commissioners

## Sewer Utility Enterprise

This enterprise is the largest of this type which provides for the city's 50% share of funding for the Littleton/Englewood Wastewater Treatment Plant (Bi-City Joint Plant). This is a regional facility that serves approximately 300,000 people in the southwest Denver region. The plant is managed by the City of Englewood under a joint agreement with the City of Littleton.

Revenues are derived from tap fees collected from new development and user charges for existing customers. Tap fee revenues have been significantly lower in recent years as a direct result of the economy and lack of growth in the area. For 2014, staff proposed a 2% increase in user fees. Expenditures are budgeted at 5% above the 2013 budget.



## Emergency Transport

Littleton Fire Rescue provides emergency medical transport and collects fees for this service. Revenues vary from year to year. Revenues of \$3,602,770 are estimated for 2014 and expenditures of \$3,899,800, of which \$35,590 will be transferred to the Capital Projects Fund to fund the lease payment of a medic unit. A reallocation of costs related to medical incidents accounts for the increase in expenditures in 2014.

## Storm Drainage Enterprise

This fund accounts for construction and maintenance of storm sewer facilities and detention ponds within the city limits. Service fees are collected from landowners within the city to fund these services. Capital needs were reviewed in 2012 revealing a need of \$375,000 per year over the next five years. Total expenditures in 2014 are budgeted at \$884,560 with revenues of \$724,500.

## South Metro Communication Center Fund

The City of Littleton provides emergency medical dispatch service to Littleton Fire Rescue and Cunningham Fire Protection District. More than two-thirds of the operating revenue for the center is generated from contracts with the city's partners. There is an annual amount transferred from the General Fund for the city's portion of these expenditures. Total revenues in 2014 are budgeted at \$1,173,790 with expenditures of \$1,200,620.

## Geneva Village Fund

This fund accounts for the operation of a 28 apartment community for disabled and senior citizens located on the Littleton Center campus. The city does not receive any Federal or State subsidies related to this program. Rental payments allow for this fund to be self-supportive. There are no significant improvements scheduled for 2014.

**For more information about the City of Littleton's 2014 Proposed Budget, call the finance department at 303-795-3765.**

**Additional budget information is available on the city website at [littletongov.org](http://littletongov.org).**

## Employee Insurances

For budgeting purposes, the city maintains four insurance funds:

- Employee Health Insurance
- Employee Life AD&D, Long Term Disability, and Unemployment
- Workers Compensation Insurance
- Property and Liability

The city's wellness clinic opened in 2012 for city employees and dependents who elect health insurance coverage. The clinic is staffed so as to allow employees and dependents to visit the clinic for doctor visits, pharmaceuticals and routine exams at no out of pocket cost to the employee. The clinic adds to the city's current wellness program while allowing health costs to be mitigated and in turn keeping health premiums manageable. Once the city achieves and maintains a 50% utilization rate, the annual savings will be approximately \$200,000.

After two years of premium freezes, a 7% increase is needed to replenish and maintain claim reserves, as well as cover current claim expenditures. It is anticipated that a two-year premium increase will be needed to fully fund the recommended reserve level.

For all other insurances, expenditures in 2014 are estimated to be \$183,020 more than the 2013 budgeted amount.

## Fleet Maintenance Fund

This fund is used for the purchase of city vehicles and maintenance on those vehicles. Each year, the budget includes the replacement of vehicles and heavy equipment. In 2014, the budget for vehicle replacement is \$780,000. Included in the 2014 budget are fuel costs. The fleet facility maintains a fuel site for all city vehicles. Total expenditures for 2014 are budgeted at \$2,855,390. The primary revenue source for this fund is from departments and functions with city vehicles.