

## Capital Projects Fund

### Project requests for 2016:

<b>Public Works</b>	
Street rehabilitation .....	\$1,900,000
Traffic signal improvements .....	175,000
Curb, gutter, sidewalk improvements .....	350,000
Concrete improvements .....	200,000
Bridge improvements .....	50,000
Building Improvements.....	230,000
Littleton Downtown Wayfinding Signage.....	675,000

### Public Safety

<b>Fire*</b>	
Opticom.....	10,000
Mobile Data Terminal replacement .....	88,500
Thermal Imaging Cameras .....	16,000
Defibrillators .....	95,000
Cot Lift System .....	27,500
Care Car program vehicles .....	56,000
Extractors .....	50,000
Fire station #11 kitchen remodel .....	50,000
RMS Laptop replacement.....	24,000
Staff vehicles .....	45,000
Fire Engine .....	705,000
Fire/police dispatch building .....	50,000
Burn Building.....	118,790

### Police

Radio Replacements.....	2,305,000
E-911 Radio Replacements .....	213,000
Tasers, vests, equipment.....	94,830

### General

Technology .....	360,000
Fleet vehicle and equipment.....	916,300
Fleet equipment.....	50,000

**Capital Projects Total .....\$8,854,920**

\*Part of these costs will be paid by the fire partners.



## 2016 Budget in Brief

After many hours of meetings, the city manager and city department director's have created a budget for the City of Littleton. The budget consists of 14 funds and enterprises as listed below.

<b>Expenditures by Fund/Enterprise:</b>	
General Fund	\$58,914,860
Capital Projects	10,511,230
Conservation Trust	740,620
Consolidated Special Revenue	368,030
Grants	1,159,500
Open Space	2,205,050
Impact Fees	24,000
Sewer	14,105,750
Emergency Medical Transport	3,822,660
Storm Drainage	955,330
South Metro Communication Center	1,473,520
Geneva Village	148,640
Employee Insurances	9,315,580
Property and Liability Insurance	952,500
<b>Total</b>	<b>\$104,697,270</b>



## General Fund

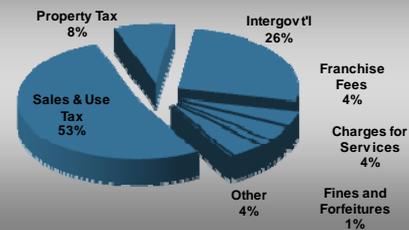
### Overview

Through September, 2015, the city experienced a 8.7% upward fiscal trend in General Fund revenues as compared to 2014. The city's 2016 retail sales tax projected growth of 4.6% appears to be in line with past trends. State economists are forecasting continued retail sales tax growth of 5.5% into 2016.

The city's second quarter 2015 five-year financial projections show that without new or expanded revenues, the General Fund operating expenditures will continue to increase faster than the growth in revenue. With this challenge, staff continues reviewing the city's operations for efficiencies and improvements in providing city services within current budget constraints. This year's budget sets the stage for a comprehensive conversation which is based upon a fiscally sound plan allowing the city to discuss and address community priorities, support essential services, continue to invest in staff resources, and provide for continued investment in capital improvements.

### General Fund Revenues

#### 2016 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 87% 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 \$4,758,580 in property tax revenues.

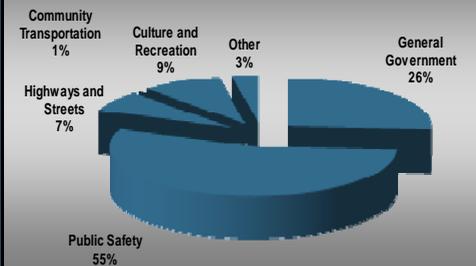
Intergovernmental revenues are the second largest source of revenue for the city; the largest component of which are the expenditure reimbursements per fire contracts with Littleton Fire Protection District and Highlands Ranch Metro District.

### 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. In addition, 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 75% of total General Fund expenditures. In addition, \$1,400,000 is proposed to be transferred to the Capital Projects Fund.

#### 2016 Expenditures by Function



## 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 are budgeted at \$205,000 for 2016; library capital improvements are budgeted at \$478,620 and a wayfinding capital project is estimated at \$75,000 in 2016.

## 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 2016 are \$368,030 .

## Grants Fund

The city receives grants throughout the year. Grants expected to be received in 2016:

- Federal grants - \$0
- State and local grants - \$1,159,500

## Open Space Fund

The city receives share-back funding of open space monies from Arapahoe and Jefferson Counties. There are projects budgeted in 2016 totaling \$2,205,050 such as improvements at Reynolds Landing and the Mary Carter Greenway trail. Also included are \$296,350 budgeted for South Platte Park management and \$500,000 for South Platte Park improvements.

## Impact Fee Funds

In 2014, the city began collecting six types of impact fees: police, fire, facilities, library, museum, and transportation. These fees are legally restricted to funding capital projects resulting from new growth within the city. In 2016, due to various development projects, \$760,360 is anticipated to be collected from impact fee revenues; \$24,000 is anticipated to be expended from fire impact fees for the 'Care Car' program.

## 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. 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 2016, the City Council approved a 2.0% rate increase for user fees. Expenditures are budgeted at 4% higher than the 2015 budget.

## Emergency Transport Enterprise

Littleton Fire Rescue provides emergency medical transport and collects fees for this service. Revenues in this enterprise vary from year to year. Revenues of \$3,655,000 are estimated and expenditures of \$3,822,660 for 2016. The 2016 revenues include a 7% transport fee increase, approved by the City Council in 2015.

## Storm Drainage Fund

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. Total expenditures in 2016 are budgeted at \$955,330 with revenues of \$771,500. The City Council approved a 3.3% user fee increase effective 1/1/2016.

## 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 2016 are budgeted at \$1,474,230 with expenditures of \$1,473,520.

## 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 2016.



## Budget Process

The budget process for 2016:

9/14/2015	Council Budget Session
9/15/2015	Council Budget Session
9/22/2015	Public Hearing - First Reading for 2016 Appropriation
10/06/2015	Public Hearing - Second Reading for 2016 Appropriation
10/06/2015	Certification of Mill Levy to County Commissioners

## Insurance Funds

For budgeting purposes, the city maintains four insurance funds:

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

In 2012, the city assembled a compensation committee that reviewed all employee compensation components including health and created recommendations and priorities for future benefits. In June 2014, this committee brought a five-year compensation plan to the city council with a request to support the plan via a resolution. This plan was approved and will be phased in over five years or less, depending on city resources.

In 2016, a 4.0% average health insurance premium increase will be implemented to maintain claim payments and adequate claim reserves.

For all other insurances, expenditures in 2016 are estimated to be \$397,130 or 18% higher than the 2015 adopted budget amount. This is largely due to higher claims from property and liability damages.

The city maintains a reserve of approximately \$1,350,000 related to workers compensation and property and liability claims as recommended by an actuarial.

**For more information about the City of Littleton's 2016 Annual Budget, call the finance department at 303-795-3765.**

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