



Lakewood
Full of Possibilities.



Civic Center Plaza

2024

ANNUAL BUDGET



CITY OF LAKEWOOD, COLORADO

ANNUAL BUDGET

2024





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lakewood
Colorado**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Lakewood, Colorado** for its annual budget for the fiscal year beginning **January 1, 2023**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



BUDGET PREPARATION

Chief Financial Officer	Holly Björklund
Budget and Financial Strategy Manager	Shane O'Neill
Financial Analyst	Deborah Dinkel
Financial Analyst	Patrick O'Brien

DEPARTMENT BUDGET COORDINATORS

City Manager's Office	Ben Goldstein
Mayor and City Council	Ben Goldstein
City Attorney's Office	Leslie Jones
City Clerk's Office	Jay Robb
Community Resources	Amber Thill
Finance	Shane O'Neill
Human Resources	Jenna White
Information Technology	Tom Charkut
Municipal Court	Tamara Smith
Planning	Emily Andrews
Police	Jacquelyn Winbush
Public Works	Pat Matthews

CAPITAL IMPROVEMENT AND PRESERVATION PLAN COORDINATORS

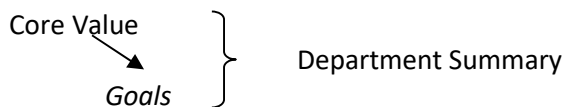
Community Resources	Ross Williams
Information Technology	Tom Charkut
Public Works	Raymond Hill



USING THE BUDGET DOCUMENT

Each year, the City Manager and staff prepare an Annual Budget that serves as the funding plan for policies, goals, and service-levels as determined by the City Council. This document is a comprehensive decision-making tool that provides detail for the 2023 Revised Budget and the 2024 Budget. This budget document includes audited, current year adopted budget, revised budget, next year's budget data, and forecasted (estimated) data beyond the budget year.

The City of Lakewood prepares a modified Program-Based Budget. The budget document provides fund summary reports as well as program budgets that identify activities and financial detail for each City department. The operating summaries aid the reader in understanding historical data along with the current budgetary detail for the departments. Historical and budget data has been restated to reflect current organization and Fund structures. All available funding sources (revenues) that are utilized within a department are also presented. Council's Core Community Values (Core Values) are established on an annual basis for the purpose of guiding the organization. The department operating summary identifies the Department's Mission Statement and Goals and indicates which Core Value is supported by the given goal. This allows the reader to see the direct link between the Department Goals and Council's Core Community Values.



The table below indicates which departments are responsible for the implementation of the 2023 Core Values. The Operating Summary section of this document details the Department's specific activities supporting the Core Community Values.

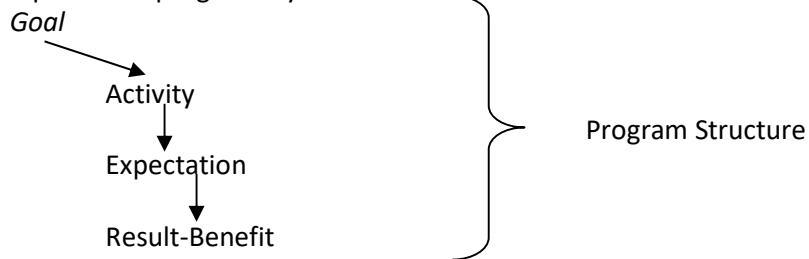
Matrix of Community Core Values by Department

Department	Safe Community	Open and Honest Communication	Fiscal Responsibility	Education and Information	Quality Transportation Options	Quality Economic Development	Physical & Technological Infrastructure	Quality Living Environment	Community Sustainability
City Manager's Office	X	X	X	X	X	X	X	X	X
City Attorney's Office	X	X	X	X		X		X	
City Clerk's Office	X	X					X	X	X
Community Resources		X		X			X	X	
Finance		X	X	X					
Human Resources			X	X			X		
Information Technology			X				X		
Municipal Court	X		X				X		
Planning	X	X		X		X		X	X
Police	X	X					X	X	X
Public Works	X	X	X	X	X	X	X	X	X
Non-Departmental							X		



USING THE BUDGET DOCUMENT (CONTINUED)

Included in each department budget are explanations of significant changes that have occurred in the 2023 Revised Budget and/or significant budgetary variances in the 2024 Budget. Included with the financial information are descriptions of the Goals, which the program supports. A Goal is broad in nature. It guides a department on how to attain its Mission Statement and most specifically why given programs exist. The Activity, Expectation, and Results-Benefits section documents workloads and achievements for each department. Each activity is followed by the related expectation and result/benefit. If there is more than one activity under a given Goal, it will be separated by a bold line from the previous activity. The reader can easily see the direct relationship between the activity, expectation, and result/benefit. The following diagram further explains the program layout:



The City utilizes a decentralized approach, “bottom up”, in the development of the Annual Budget. Each Department is responsible for developing the financial data and narratives that are to be incorporated into the budget document. Guidelines and instructions are established by the Finance Department in cooperation with City Council’s Budget and Audit Committee. These guidelines and instructions are compiled into a budget manual that assists the Departments in the development of the budget. The Finance Department coordinates and compiles all of the budget information from the Departments into the final budget document that is presented by the City Manager to City Council.



BUDGET DOCUMENT CHANGES

In order to streamline and improve readability of the budget document, changes have been made in two sections of the budget document this year. Changes include:

- The departmental operating summaries have been condensed to focus on the departmental overview while still providing a presentation of divisional budget information.
- The Capital Improvement and Preservation section previously included individual sheets for each CIPP program and project. Due to the number of projects and programs planned, the CIPP budget sheets will no longer be included in the budget document however will be published online as a supplementary document for reference in the same location as the budget document.

BUDGET GUIDE

This guide is a summary of the information contained in the annual budget document. There are seven (7) main sections to this document: the Introduction, Budget Overview, Fund Summaries, Strategic Financial Plan, Operating Summaries, Capital Improvement and Preservation Plan, and Appendix.

Introduction

This section provides general information about the City. It includes:

- Citywide Organization Chart
- State and Metropolitan Map
- Officials of the City
- City of Lakewood Ward Boundaries
- Budget and Audit Committee
- Budget Message from the City Manager
- Community Profile
- Form of Government
- Scope of Services
- Employees and Benefits
- 2024 Budget and Financial Policies

Budget Overview

This section provides the reader with a snapshot of the City's total budget, including revenues and expenditures for all funds. The Budget Overview also includes:

- City Funds Organization Chart
- 2022-2024 Summary of Estimated Financial Sources and Uses (all fund types)
- City Revenues Summary
- Revenue Overview
- Federal, State, and Local Grant Revenues
- Budget Summary by Fund, by Department, and by Program
- Functional Units by Fund
- All Funds Summary of Expenditures
- General Fund Summary of Expenditures
- Staffing Overview
- Staffing Summary by Department and by Fund Type
- Long-Term and Short-Term Goals Linked to Core Community Values
- Debt Service and Financial Obligations



BUDGET GUIDE (CONTINUED)

Fund Summaries

This section provides the reader with supporting detail for the revenues and operating expenditures for all funds requiring appropriations. Descriptions are provided for each fund as well as a Summary of Estimated Financial Sources and Uses. Notes and assumptions used in the forecasting of the budget are presented.

Strategic Plan

The Strategic Plan provides the reader historical and projected financial sources and financial uses for the General Fund, Special Revenue Funds, Capital Projects Funds, Enterprise Funds, Internal Service Funds and a summary of All Revenue Funds. Assumptions for the Strategic Plan are also presented.

Operating Summaries

Each City department provides financial data for inclusion into the budget. Each department section begins with a summary listing of all programs within the department, a department organization chart, a department summary of expenditures, summary of resources, full-time positions and part-time hours, budget variances, Core Community Values that the department supports, and department goals.

This section also provides information for each program budget. The program information includes narrative on the department goal supported, program activities, program expectations, and program results/benefits. All revenue resources for each program are defined and expenditures are summarized for personnel services, services and supplies, and capital outlay. A summary of authorized personnel assigned to the program is also included. In the case of workforce reorganizations, historical and budgeted data are restated to reflect the current organizational structure.

Five-Year Capital Improvement and Preservation Plan (CIPP)

Each year the City prepares a Five-Year Capital Improvement and Preservation Plan. The Five-Year Capital Improvement and Preservation Plan will be approved and adopted along with the City's Annual Budget.

Appendix

The Appendix section provides additional information as follows:

- Schedule of Capital Purchases
- Schedule of Transfers
- Schedule of Department Full-Time Positions
- 2023 Revised / 2024 Budget Appropriation Ordinance and Mill Levy Ordinance
- Acronyms
- Glossary of Terms

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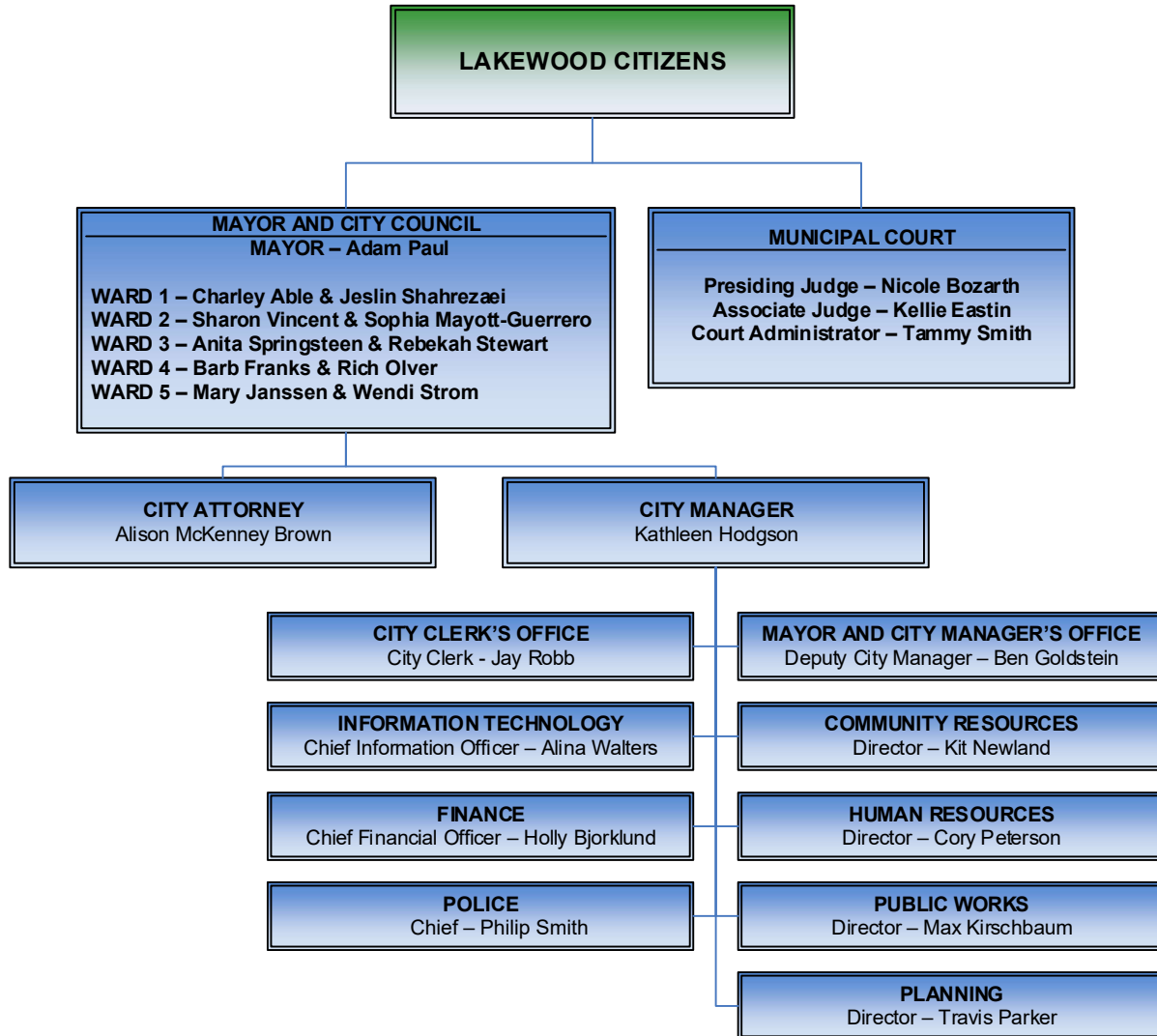
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INTRODUCTION

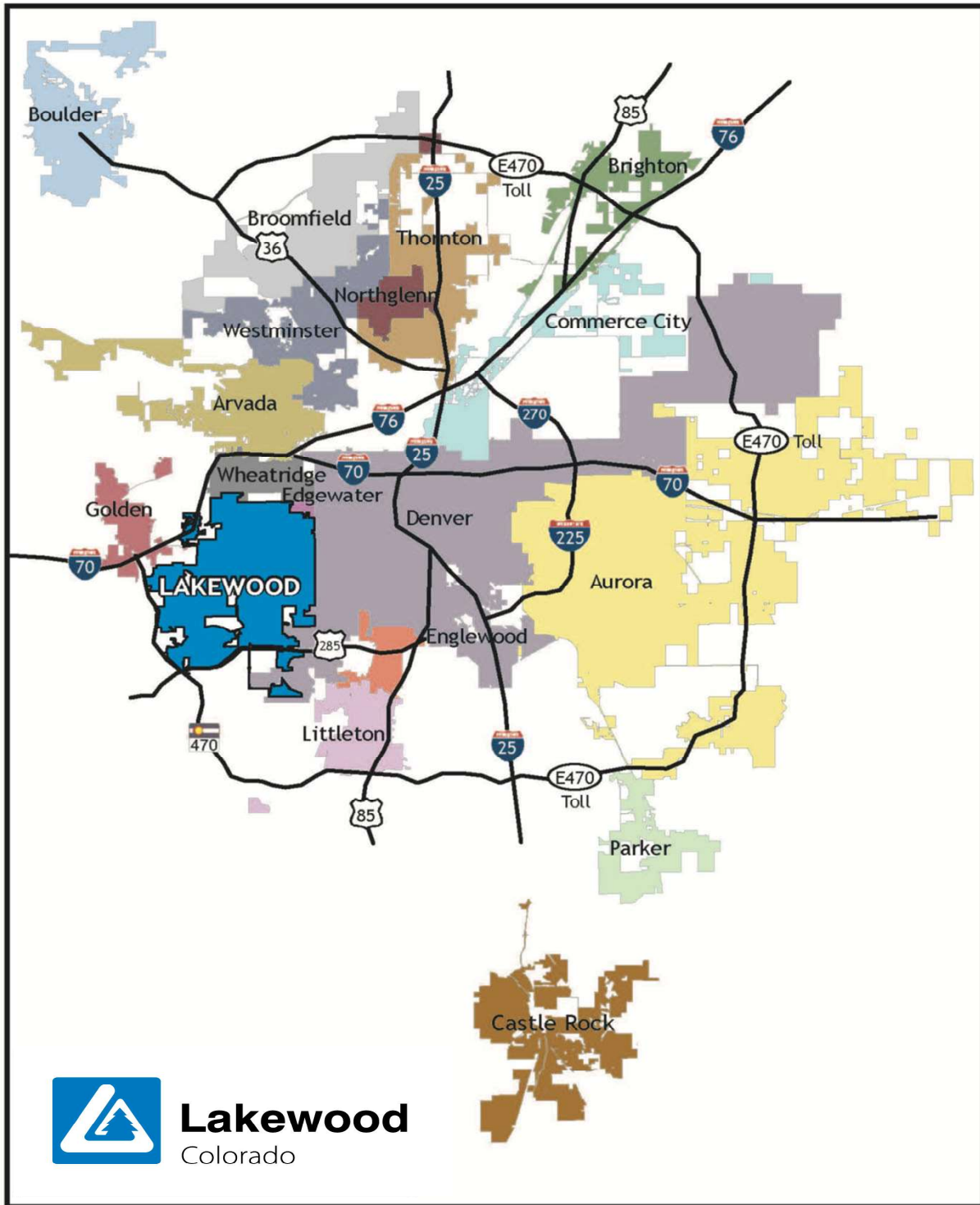


CITY OF LAKEWOOD, COLORADO ORGANIZATION CHART





STATE AND METRO AREA MAP





CITY OF LAKEWOOD ELECTED OFFICIALS:



Adam Paul
(303) 987-7040
apaul@lakewood.org

Mayor Adam Paul was re-elected to a second four-year term as mayor in November 2019, after serving two previous terms on City Council from Ward 4.

WARD 1



Jeslin Shahrezaei
(303) 987-7728
jshahrezaei@lakewood.org



Charley Able
(303) 233-7275
cable@lakewood.org

Council member Jeslin Shahrezaei was elected to a four-year term in November 2021.

Council member Charley Able was re-elected to a second four-year term in November 2019.

WARD 2



Sophia Mayott-Guerrero
(303) 987-7738
sguerrero@lakewood.org



Sharon Vincent
(720) 979-1449
svincent@lakewood.org

Council member Sophia Mayott-Guerrero was elected to a four-year term in November 2021.

Council member Sharon Vincent was re-elected to a second four-year term in November 2019.



WARD 3



Rebekah Stewart
(303) 987-7740
rstewart@lakewood.org



Anita Springsteen
(303) 987-7743
aspringsteen@lakewood.org

Council member Rebekah Stewart was elected to a four-year term in November 2021.

Council member Anita Springsteen was elected to a four-year term in November 2019.

WARD 4



Rich Olver
(303) 987-7748
rolver@lakewood.org



Barb Franks
(720) 515-6501
bfranks@lakewood.org

Council member Rich Olver was elected to a four-year term in November 2021.

Council member Barb Franks was re-elected to a second four-year term in November 2019.

WARD 5



Wendi Strom
(303) 987-7767
wstrom@lakewood.org



Mary Janssen
(303) 987-7776
mjanssen@lakewood.org

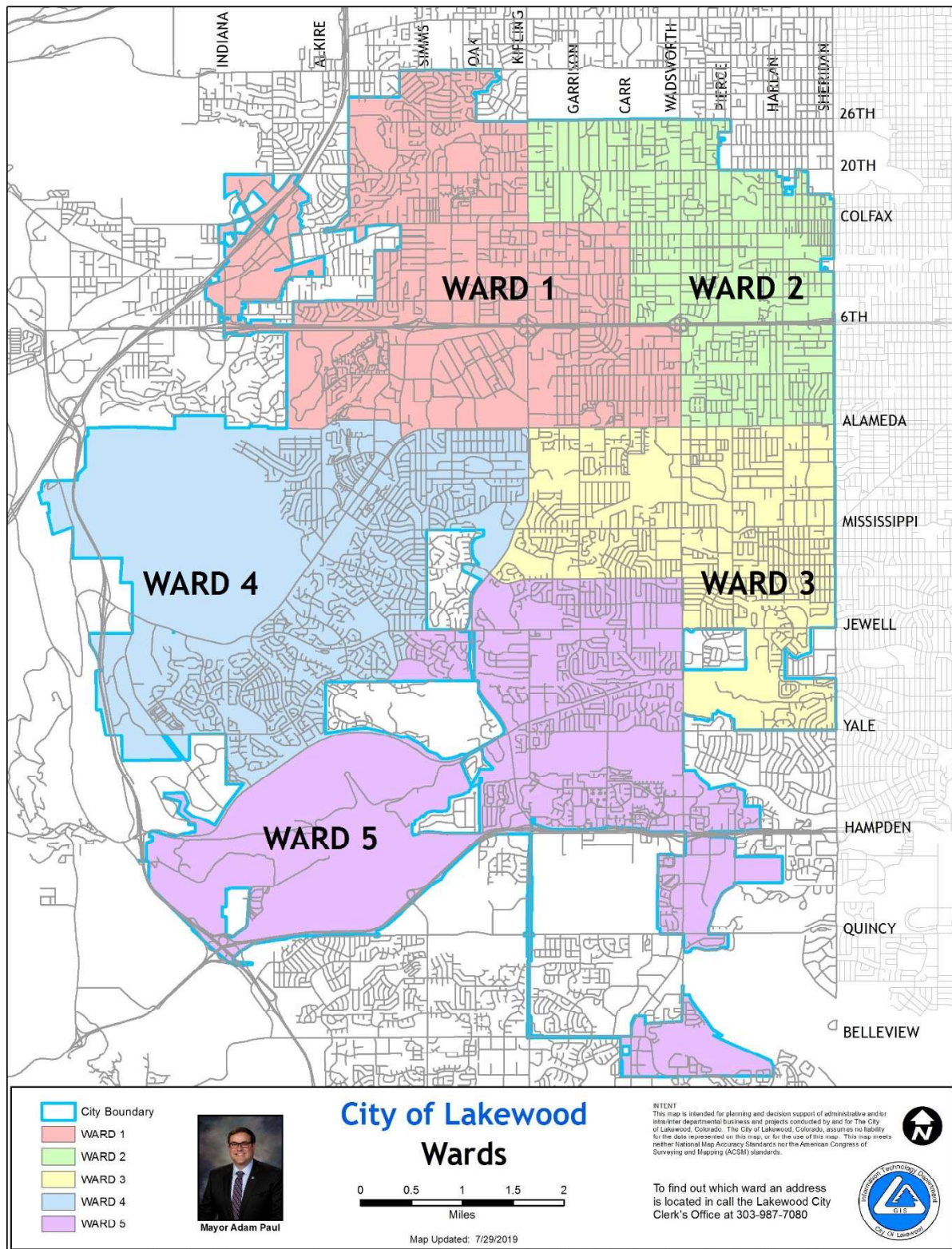
Council member Wendi Strom was elected to a four-year term in November 2021.

Council member Mary Janssen was elected to a two-year term in November 2021.

Note: Term limitations equal two terms of four years each.



City of Lakewood Ward Map





BUDGET & AUDIT BOARD

City Council adopted Ordinance O-2018-12 establishing the Budget & Audit Board effective July 9, 2018. The Board consists of three Council Members and three citizens who are selected at large by the Screening Committee and appointed by Council. The board meets as necessary and is charged with serving as an oversight committee reviewing financial statements, budget forecasts and to provide feedback on budgetary compliance with City policies. Citizen members serve three-year terms and may serve no more than two terms.

City Council Members:



Sharon Vincent
Ward 2
(720) 979-1449
svincent@lakewood.org

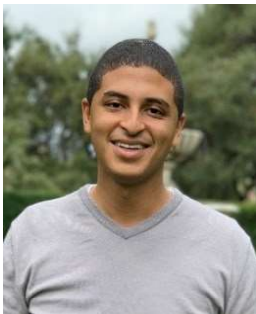


Wendi Strom
Ward 5
(303) 987-7767
wstrom@lakewood.org



Rebekah Stewart
Ward 3
(303) 987-7740
rstewart@lakewood.org

Citizen Representatives:



Marlin McDaniel
Innovation Program Manager
Jefferson County, CO
Term Ending December 31, 2023



David Engle
Term Ending December 31, 2025



Debra Hinsvark
Term Ending December 31, 2024

Authority, Expectations, and Tasks of the Board:

Tasks of the citizen representatives of the Budget and Audit Board should be in an oversight capacity: review financial statements, review budget forecast for revenues and expenditures, and provide feedback on the compliance with City policies. The expectations may change pursuant to the City Council's instruction. Expectations of the citizen representatives are to work together with City Council.



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Lakewood

City Manager's Office

CITY MANAGER'S 2024 BUDGET MESSAGE



Honorable Mayor and City Council members:

Over 54 years ago, passionate residents who wanted to control their own destiny created the City of Lakewood. Since then, Lakewood residents have remained committed to shaping the evolution of their community, and they not only expect but deserve to have a city that is continually evolving alongside them.

In a step to address ever-evolving community and economic conditions in the city, the City Council identifies its core community values, priorities, and goals each year during its annual planning session. These values, priorities and goals create the foundation for the city's annual budget process. For 2024, the key areas of emphasis include developing effective solutions for the unhoused population, fostering affordable neighborhoods, ensuring the safety and accessibility for all users of our streets, and advancing the ongoing adoption of sustainable practices for both the city and its residents. The city must also remain focused on investing in the city's infrastructure now and in future years.

Infrastructure

Year after year, a core city priority is providing a safe transportation network for businesses, commuters, families, motorists, pedestrians, transit riders and cyclists. In 2024, the West Colfax Safety Project, North Dry Gulch Floodplain Mitigation Project, Alternative Transportation Safety Support, and the continued construction of shared-use paths and sidewalks across Lakewood will add to a safer, more complete transportation system. In addition, the city continues to update and improve its parks, playgrounds, and recreational opportunities throughout Lakewood.

Along West Colfax, over 20,000 vehicles use the street daily alongside residents, visitors, and customers who walk, cross the street or get on buses. Unfortunately, the eastern section of West Colfax has had the highest concentration of traffic injuries and deaths in Lakewood. To improve safety, Lakewood applied for and received a \$10 million Safe Main Street grant in 2020 for the West Colfax Safety Project. Lakewood will be contributing an additional \$14 million to support the completion of this project to reduce the risks to all of those who use West Colfax. Part of the city funds will come from revenues that Lakewood voters designated to be spent on transportation improvements.

In 2024, the North Dry Gulch Floodplain Mitigation Project will reduce the floodplain that runs along the West Colfax corridor to alleviate flooding that has plagued businesses and others in the area. This flooding is the result of paved streets, parking lots and other hard surfaces built in the 1930s and 1940s that eliminated the natural North Dry Gulch drainageway, which should carry runoff from major storms. Lakewood and the Mile High Flood District have established a master plan in conjunction with residents and business owners in the corridor to fix the flooding. Construction for this project is planned to begin in the spring of 2024.

Throughout Lakewood there are hundreds of miles of bicycle lanes, paved shared-use paths, and sidewalks that run alongside busy streets. The city will continued to invest in these lanes,



paths, and sidewalks as part of its commitment to creating a safe transportation network. A new addition in the proposed 2024 budget will be the city's first four miles of separated bike lanes, which provide vertical barriers to separate cyclists from motorists.

Lakewood also has 113 parks, 240 miles of trails, and more than 7,400 acres of parks and open space. The city has been committed to adding to its park system by using funds that Lakewood voters designated for buying more parkland and installing improvements in the city's parks. The initial purchases from these funds started in 2018, and they added 117 more acres to Lakewood's park system including adding to Walker-Branch Park and Two Creeks Park and buying property for two new parks, Porter and Peak View parks. Property along Wadsworth Boulevard also has been purchased to augment the highly popular Bear Creek Greenbelt, and these purchases have created the opportunity for the city to create another off-leash dog park. Since late 2022 and in 2023, an additional 66.5 acres have been purchased.

Improvements have also been made to the Bear Creek Trail in the greenbelt, Westland Park, Idlewild Park, Foothills Park, Addenbrooke Park, Glennon Heights pool and several other locations. In 2023, Peak View Park opened and several other parks have been going through a master plan process with residents' input to ensure that future improvements serve the community's evolving needs.

Support Services for Residents without Housing

As with cities across the country, Lakewood has seen a high need for support services for residents without housing coupled with community concerns about the impact of those who are homelessness. Lakewood is committed to developing short- and long-term solutions for these individuals. The 2024 budget contains additional staffing and financial resources for

both the Planning and the Police departments to address these needs and concerns.

The proposed budget includes an additional homeless services coordinator in the Planning Department to directly engage with those who are unhoused and coordinate support with other agencies within Lakewood to move these residents into stable housing and off the streets. The proposed financial resources include additional funds for hotel vouchers, bus passes, rental support, homeless encampment abatement, and a variety of other activities.

In the Police Department, two mental health co-responders are proposed to provide additional support for those who are unhoused or facing mental health struggles. Lakewood currently utilizes the Mental Health Co-Responder program in conjunction with Jefferson County, and these additional co-responders and financial resources in the proposed 2024 budget are vital to addressing these community challenges.

Lakewood remains focused on developing Navigation Centers for those who are unhoused, with one centrally located in Lakewood, in partnership with its community partners. The proposed 2024 budget includes funds that could be used for options such as temporary housing or other opportunities while work on the Lakewood Navigation Center master plan continues.

Sustainability Initiatives

In 2022, City Council passed an ordinance replacing the previously approved Enhanced Development Menu with the Sustainable Development Standards for new developments in the city. The new standards require Greenhouse Gas Mitigation plans to varying degrees depending on the type of new development. These changes align with the community's adopted plans for resilient and efficient development in the future to support the preservation of the environment, and it supports the city's effort to mitigate Lakewood's ecological footprint.

As sustainability has continued to become more important, two additional employees are



proposed in the 2024 budget for focusing on efficiencies within city facilities and for Zero Waste planning. In 2024, financial resources will also support more grants for residents and businesses to implement measures that reduce water use on their properties.

With a focus on consuming less resources, the proposed budget includes installing solar panels at specifically selected locations throughout Lakewood to reduce the electricity from fossil fuels consumed by city facilities. Additionally, multiple charging stations for electric vehicles are planned to be installed at the Civic Center, Public Safety Center, and several recreation centers that will be available to the public. These projects, along with the Sustainability Division working cross departmentally and engaged in a wide variety of projects, will support Lakewood's goal of becoming a greener community.

The following sections provide greater detail about the proposed 2024 budget in multiple funds.

ALL FUNDS OVERVIEW

The 2024 proposed budget recommends appropriating expenditures in the amount of \$334.1 million for municipal services, which is a 16 percent increase from the 2023 Revised Budget. This increase is primarily driven by the one-time investments in the North Dry Gulch Floodplain Mitigation Project, the West Colfax Safety Project, the increase installation of shared-use paths and sidewalks, the master planning for the Navigation Center, and the additional staffing in critical areas.

In the 2023 Revised Budget, there is an increase in revenues of 13.6 percent from the 2023 Budget, with the majority of the increase coming from additional grants the city was awarded and a moderate increase in charges for services and investment income. With the 2018 vote by Lakewood residents to allow the city to retain revenue above the Taxpayer's Bill of Rights

(TABOR) limits on the city budget, the city has been able to complete numerous transportation, parks, and public safety projects.

GENERAL FUND

The General Fund serves as the city's primary operating fund and accounts for ordinary operations paid from taxes and general revenues.

Revenue

In Lakewood's 2024 proposed budget, total General Fund revenues are projected to be \$161.7 million, an increase of 2.5 percent above the 2023 Revised Budget. Additionally, an estimated \$8.3 million will be transferred from the General Fund to the TABOR fund from projected revenues that will be in excess of the TABOR limits. The 2024 proposed budget is projected to have higher than expected sales and use tax revenues because of inflation. Those sales and use tax revenues, which account for 68 percent of all General Fund revenue, are projected to increase in 2024 by 2.5 percent compared to the 2023 Revised Budget.

Because of the pandemic and record-breaking inflation, the economic landscape has changed drastically, and this creates uncertainty for the future. Along with this uncertainty, the city is expecting to face long-term challenges that stem from the following factors: its aging infrastructure; a community with an older population that requires more city services; and the sunset in 2025 of the voter approval to lift the TABOR limits on the city's budget. Without the additional TABOR revenues, the city will have less revenue available to reinvestment into the community through city services and infrastructure updates.

Annually, Lakewood reviews the current revenue sources, expenses, and potential capital projects to evaluate the city's long-term financial



health. During this analysis, economic indicators and the community’s demographics are used to assess trends, with the significant ones outlined below.

Property tax revenues are the second largest source of funds that the city receives to pay for services for residents, and these revenues are projected to be \$15.5 million in 2024, an increase of 11 percent from the 2023 Revised Budget. The Jefferson County assessor conducts a reassessment of property values in odd-numbered years, which occurred in 2023 and resulted in an increase in property values. As a result, the city’s 2024 proposed budget reflects this increase, but the 2025 forecast for property tax revenues for the city remains the same as in the 2024 budget. Lakewood and the Denver metro area, however, are continuing to experience strong job growth and an increasing population, resulting in higher demand for housing and continued increases in property values.

Expenditures

The 2024 proposed budget reflects using reserves, which essentially serve as the city’s savings account. In the past, City Council has approved budgets that have used some of the General Fund reserves to pay for operations or to complete projects important to the community. For 2024, the city operations can be funded through incoming revenues, but the use of reserves will provide funding for the Navigation Center, loan funds to the Stormwater enterprise fund for the North Dry Gulch Floodplain Mitigation Project, and pay for the potential purchase of land for a new street maintenance campus.

The General Fund reserves table displayed below shows that the General Fund reserves have grown by \$11.6 million from 2021 to 2022. This growth is partially due to \$10.8 million of the

\$21.6 million total federal American Rescue Plan Act funds received in 2022. Projects have been identified and started for these ARPA funds. The additional increase in reserves also stems from the city saving more money in response to the uncertainty of the economy and to pay for future infrastructure projects that have significant costs.

As noted in the table below, the General Fund reserves have continued to grow from 2018 to 2022 because Lakewood purposely saved money to be prepared to begin infrastructure projects over the next several years.

The table below describes the city’s General Fund reserves.

General Fund Reserves (In Millions)	
2020	41.4M
2021	65.1M
2022	76.7M
2023 (Projected)	83.2M
2024 (Proposed)	61.6M

TABOR FUND

Through the ballot measure in 2018, Lakewood voters approved lifting the TABOR limits on the city’s budget from 2017 through 2025. Otherwise known as the Taxpayer’s Bill of Rights, TABOR is a Colorado constitutional amendment that limits the revenue of governments at all levels including Lakewood’s, unless voters approve removing those limits. By approving the 2018 ballot measure, the residents of Lakewood determined how they wanted these funds to be spent by designating them for three areas: Police Department personnel, safety equipment and assets; acquisition and improvements to parkland and open space; and transportation infrastructure improvements. A TABOR fund has been created to separate these funds from the General Fund. This allows for



further levels of transparency to identify how those dollars are being spent.

In 2024, the retained revenue in excess of the TABOR limits will be used by the Police, Community Resources and Public Works departments to continue supporting core services for residents.

The Police Department will again use its allocation of TABOR funds to continue to pay for the body-worn camera program as directed by Senate Bill 20-217. This program has been the focus of the department's portion of the TABOR funds.

Community Resources has utilized TABOR funds to complete improvements and acquire additional parkland throughout Lakewood. Specifically, eight parkland purchased have been completed and more than seven parks have been improved through June 2023.

Public Works has utilized TABOR funds to make improvements to traffic signals at key intersections, build shared-use paths and missing sidewalk links, and improve city roadways. In 2024, Public Works will continue to use the funds to begin construction on additional sidewalks and roadway improvements that have been identified as critical.

Through approving the lifting of the TABOR limitations, Lakewood residents have indicated that they value safety, preservation of open space and improvements to current parks, and well-managed public roads – all of which foster a desirable community to live in and raise a family. As directed by the residents, Lakewood continues to invest in these areas to improve the quality of life for its residents, businesses and community members.

In 2025 when the voter-approved lifting of TABOR limits expires, the city will face additional challenges in funding these improvements, the body-worn camera program, and the maintenance of the additional parkland that has been purchased using TABOR funds.

Capital Improvement and Preservation Plan

In addition to the capital projects that are part of the city's TABOR fund, Lakewood has an ongoing need to pay for capital projects and maintenance. This is done through the city's Capital Improvement and Preservation Plan (CIPP). The five-year CIPP (2024-2028) proposes to authorize the completion of existing capital projects and to fund the recurring maintenance expenses that support the city's infrastructure. The majority of the CIPP projects are paid for through sales and use tax revenues, property tax revenues, and grants from local, state, or federal resources. As Lakewood faces a future with uncertainty when it comes to its revenues, project timing and the available funds for projects are constantly evaluated to ensure that the greatest level of benefit is created for the residents and visitors of Lakewood. As the city's roadways, facilities, and other infrastructure continues to age, however, a large portion of the city's funds will need to be used to pay for maintenance of the facilities rather than new capital projects. Because the city is experiencing similar long-term challenges in revenue meeting expenses in the CIPP fund, a larger percentage of the revenues in the fund must be used for maintenance rather than new capital projects as the city's infrastructure ages each year.

In 2023, the city assessed all the public and administrative facilities in Lakewood and found that significant investments need to be made in the coming years to ensure those facilities can operate to their full capacity. As the cost to maintain these facilities increases annually, the revenue to pay for that does not grow at the same rate, creating a gap between the revenue and expenses in the CIPP fund. Even with the current General Fund reserves, Lakewood will not have the capacity to fully finance the city's future needs.



Acknowledgement and Thanks

This annual budget is Lakewood's leading policy document because it establishes how the city will spend its limited resources based on the City Council's priorities. The decisions made within the budget matter because this policy document must demonstrate fiscal stewardship, reflect shared goals, address community needs, and prepare the city for the future. The members of the Budget and Audit Board play a critical role during the months it takes to develop the annual budget, and their perspective as residents is invaluable.

As the entity that is responsible for leading change, the city relies on the continued commitment and support of Lakewood residents who care deeply about their community. While we will always face obstacles and difficult choices, this budget aids in maintaining a consistent, annual engagement with the community about Lakewood's financial foundation. With much gratitude and appreciation, we want to thank residents for making Lakewood their city of choice. It takes residents, businesses and community members working together with their local government to achieve the best outcomes for the community, and as we move into 2024, this budget will provide the guidance and recommendations to achieve that shared vision.

Sincerely,

A handwritten signature in cursive script that reads "Kathleen E. Hodgson".

Kathleen E. Hodgson
City Manager



**City of Lakewood
City Manager's Office
Kathleen E. Hodgson**

480 South Allison Parkway
Lakewood, Colorado 80226-3127
303-987-7040 Voice
303-987-7057 TDD
303-987-7063 FAX

August 15, 2023

Mayor and City Council,

In 2005, the City Council adopted Resolution 2005-48 setting forth certain budget policies. In the context of the 2005 sales tax election, the intent of the policies was to set reasonable budgeting expectations, fund balance reserve requirements. As a part of that resolution, sections A and B are as follows:

- A. The annual draft budget submitted by the City Manager for the City Council consideration will be "balanced," i.e. revenues will exceed expenditures.
- B. If special circumstances warrant the use of General Fund reserves, the City Manager will submit a memorandum to City Council outlining those special circumstances, the amount requested, the impact on city services, and alternatives to the use of General Fund reserves.

The purpose of this memo is to document the use of \$19.6 million in reserves in 2024. In 2024, there will be significant investment in infrastructure for the Navigation Center, the Maintenance Campus, the North Dry Gulch Flood Plain Project, and the Colfax Safety Project. In 2024, there will be a continued focus on improving parkland using Open Space, TABOR, and Conservation Trust Funds. Currently, the city has reserves available to remain about the 10% minimum fund balance within the General Fund. With the funding of this 2024 budget, the General Fund reserves at year end 2024 will be \$63.5M (35%).

Sincerely,

Kathleen E. Hodgson
City Manager



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COMMUNITY PROFILE

Nestled at the base of the Rocky Mountains and boasting the first mountain, Green Mountain, to rise out of the Colorado plains is Lakewood. With a heritage stretching back to Colorado's earliest Gold Rush days in the 1860s, Lakewood incorporated on June 24, 1969. Since then, Lakewood has grown to become the third largest city in the Denver metro area, yet still retains much of its small town flavor and open space. With over 7,400 acres of parkland and over 155,000 residents, the City has one of the highest ratios of parks and recreation facilities per capita in the country.



Bear Creek Lake Park

From the Lakewood Civic Center, which is located near the center of the city, residents can see the sun gleaming off the gold dome of the Colorado State Capitol building in nearby Denver to the east, or the year-round snowfields of 14,258-foot Mt. Blue Sky to the west, symbolizing Lakewood's position as a gateway to the Rocky Mountain West. Recreational opportunities from fishing to camping to hiking to boating, abound for any level of outdoor enthusiast in our local parks or the nearby mountains.

Lakewood's Civic Center includes a cultural arts facility that opened in 2000 and was remodeled in 2014. The Lakewood Cultural Center features a 320-seat theatre for local plays and musical events, an art gallery showcasing a variety of exhibits, fine art and dance studios, meeting and event space, art classes and camps.

Lakewood's Fox Hollow Golf Course has consistently been rated as one of the finest public courses in Colorado by a variety of golf publications and players. It is one of the first courses in the country built to be 100 percent accessible for people with disabilities and has received national recognition for its environmentally sensitive design. Fox Hollow provides play for golfers of all abilities on 27 challenging holes.

The City also opened the Homestead Golf Course in 2002. This course provides beautiful and fantastic views. The course is short in length but provides championship-style play for golfers of all abilities. The Homestead Gold Course is also handicapped accessible and both courses offer a very enjoyable golfing experience and clubhouse restaurants.

Lakewood is home to one of the largest concentrations of Federal Government offices outside of Washington, D.C. Other major employers include medical equipment manufacturers, health care, energy, insurance and financial services, industrial engineering, and more.

The Lakewood Police Department has been accredited under the standards for the National Commission on Accreditation of Law Enforcement Agencies. Every three years the department must complete the rigorous accreditation process. Lakewood has achieved accreditation continuously since 1986.



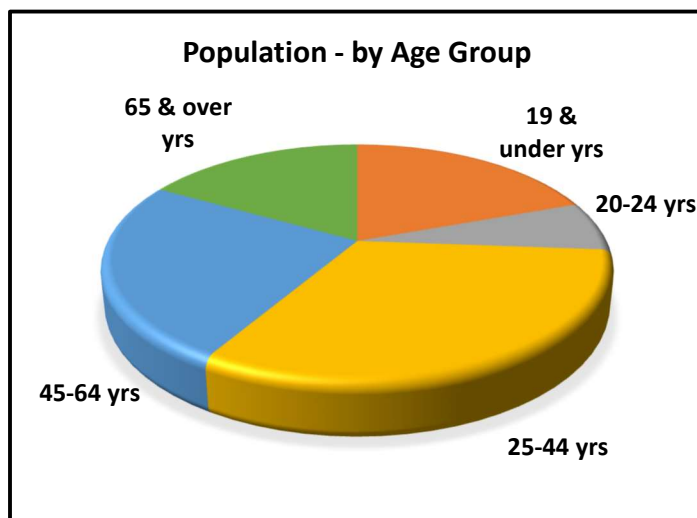
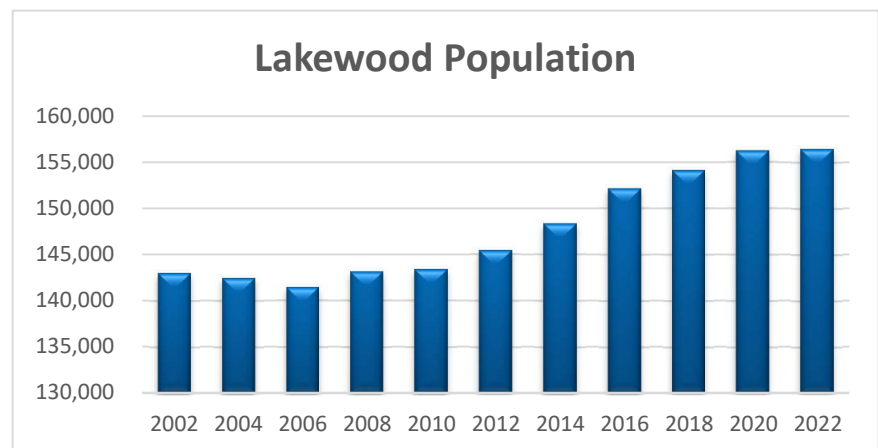


DEMOGRAPHICS

Lakewood Population Forecasts and Growth Rate

	2000	2010	2020	2030	2040	2050	% Change 2010-2020
Lakewood	144,390	143,209	155,984	N/A	N/A	N/A	8.85%
Jefferson County	526,716	565,161	582,782	611,909	632,137	636,779	3.12%
Denver Metro Area	2,144,968	2,502,257	2,910,035	3,255,440	3,539,971	3,678,150	16.30%
Colorado	4,338,801	5,050,332	5,782,915	6,499,600	7,156,825	7,564,742	14.51%

Source: Colorado Department of Local Affairs



Source: Census Bureau Data, ACS 5-Year Estimates 2015-2021



City of Lakewood Employee Demographics

White	82.7%
Black or African American	1.6%
American Indian and Alaska Native	0.1%
Asian	1.1%
Native Hawaiian and Other Pacific Islander	0.3%
More Than One Race	1.2%
Hispanic or Latino	12.5%
Not Disclosed	0.5%



Source: City of Lakewood HR Department Database 2022

Disclaimer: Diversity reporting is not a mandatory requirement during the hiring process for the city. The data may not be 100% comprehensive.

City of Lakewood Citizen Demographics

White	82.2%
Black or African American	1.5%
American Indian and Alaska Native	1.0%
Asian	3.8%
Native Hawaiian and Other Pacific Islander	0.2%
More Than One Race	8.0%
Hispanic or Latino	22.7%
Not Hispanic or Latino	77.3%

Source: U.S. Census Bureau, 2016-2021 American Community Survey. Respondents can choose more than one option so totals will not add up to 100%.

City of Lakewood Citizen Educational Attainment

Source: U.S. Census Bureau, 2016-2021 American Community Survey

Population 25 Years and Older	Number	Percent
High School Graduate	24,868	21.6%
Some College, No Degree	22,698	19.8%
Associate's Degree	8,925	7.8%
Bachelor's Degree	32,198	28.0%
Graduate or Professional Degree	17,991	15.7%
Percent High School Graduate or Higher	106,680	92.9%
Percent Bachelor's Degree or Higher	50,189	43.7%

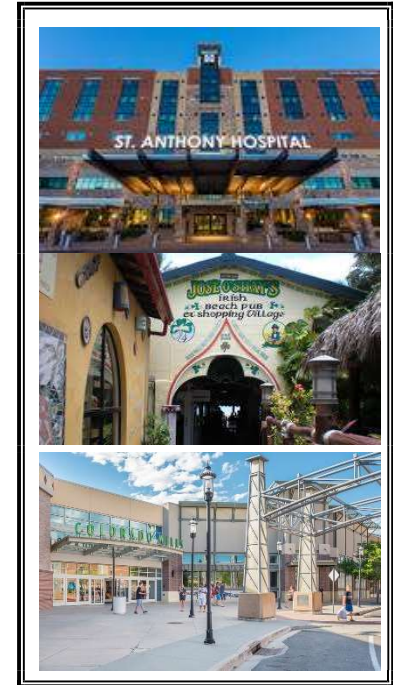




Employment by Industry

Industry	Number	Percent
Agriculture, Forestry, Fishing, Hunting, Mining	1,502	2.4%
Construction	5,537	8.7%
Manufacturing	4,759	7.5%
Wholesale Trade	1,708	2.7%
Retail Trade	6,309	9.9%
Transportation, Warehousing, Utilities	2,435	3.8%
Information	1,737	2.7%
Finance, Insurance, Real Estate, Rental & Leasing	5,075	8.0%
Professional, Scientific, Management, Administrative, Waste Management Services	11,044	17.4%
Educational Services, Health Care, Social Assistance	11,648	18.4%
Arts, Entertainment, Recreation, Accommodation, Food Services	4,572	7.2%
Other Services, Except Public Administration	2,788	4.4%
Public Administration	4,307	6.8%

Source: U.S. Census Bureau, 2016-2021 American Community Survey



Major Employers in Lakewood With 250 Employees or More

Company	Type	Employees
Denver Federal Center	Federal Government	8,000
Jefferson County R-1 School District	Education	3,700
State of Colorado	State Government	2,610
Terumo	Medical Devices	2,325
St. Anthony Medical Campus	Medical	2,000
FirstBank of Colorado	Financial Services	1,485
Home Advisor	Digital Marketplace	1,000
City of Lakewood	Municipal Government	815
Colorado Christian Academy	Education	522
West Metro Fire Rescue	Fire Department	435

Source: City of Lakewood, Economic Development, July 2023





ECONOMICS

Principal Property Taxpayers

Taxpayer	Taxable Assessed Value	Percentage of Total City Assessed Value
Public Service Co of Colorado	52,083,788	1.83%
Colorado Mills Mall Limited Partnership	36,623,784	1.29%
Belmar Commercial Owner LP	33,540,572	1.18%
Terumo BCT Inc	29,816,900	1.05%
Lakewood MOB LLC	21,761,412	0.76%
Qwest Corp.	13,875,390	0.49%
Lakewood City Commons LP	12,337,209	0.43%
Firstbank Holding Company	11,729,125	0.41%
BR CWS Lakewood LLC	9,191,627	0.32%
Denver West Village LP	8,846,909	0.31%

Source: Jefferson County Assessor's Office, 2022



**MILL LEVIES:
2022 TAXES
PAYABLE IN 2023**

Jefferson County 23.332
mills

Jefferson County Schools
47.075 mills

West Metro Fire District
12.753 mills

Urban Drainage/Flood
Control Dist.
0.900 mills

***CITY OF LAKEWOOD
4.711 mills for 2023
4.28 mills for 2024**

**Lakewood Economic Development
Cost of Living Index, 2021**

*Lakewood City Council approved a temporary Mill Levy reduction for 2024 from 4.711 mills to 4.28 mills

City	Composite Index	Grocery	Housing	Utilities	Transportation	Health Care	Misc. Goods & Services
San Francisco, Ca	194.1	130.4	341.0	133.6	143.1	123.1	122.5
Washington, DC	158.1	110.7	256.90	109.6	103.8	90.8	123.3
Boston, MA	153.2	117.7	224.5	126.0	109.5	116.90	125.6
Seattle, WA	152.7	129.7	209.2	108.0	135.0	122.2	131.5
Los Angeles, CA	149.3	112.6	228.3	106.8	127.6	110.8	114.4
Portland, OR	130.1	107.8	172.6	90.2	125.9	115.7	115.6
Denver, CO	113.5	94.9	138.2	82.2	111.7	102.6	111.3
Las Vegas, NV	104.3	108.6	109.3	94.2	120.5	98.3	96.8
Phoenix, AZ	103.9	99.2	116.9	105.8	103.1	93.0	94.2
Dallas, TX	103.5	98.4	102.7	109.9	89.7	111.9	107.4
Salt Lake City, UT	102.1	101.2	103.7	90.5	112.1	97.7	102.9
Austin, TX	101.2	92.0	111.8	95.0	86.4	104.9	100.9

Note: Index measures relative price levels for consumer goods and services in participating cities, as compared with the national average of 100 for all participating cities (metropolitan and non-metropolitan).



Housing Costs in Lakewood:

Average Home Value (owner occupied): \$428,800
Average Monthly Gross Rental Rate: \$1,506

Source: U.S. Census Bureau, 2016-2021 American Community Survey

MORE ABOUT LAKEWOOD...

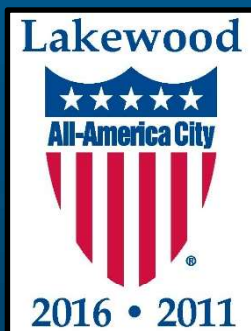
Altitude: 5,518 feet above sea level
Precipitation*: 16.42 inches per year
Snowfall*: 65.7 inches per year
Area in Square Miles: 44.66
Miles of Streets: 543
Number of Street Lights: 8,081
Number of Parks: 113 parks with 7,364 acres
Number of Schools: 39
Number of Students K-12: 18,331
Fire Districts: West Metro Fire Protection District
(7 Stations located in Lakewood)
Pleasant View Metropolitan Fire District
(No Stations in Lakewood)

*Source: Colorado Climate Center, Colorado State University 2015-2022

County Libraries within Lakewood:

	Visits	Circulation
Belmar Branch	504,033	994,352
Lakewood Branch	303,322	552,746

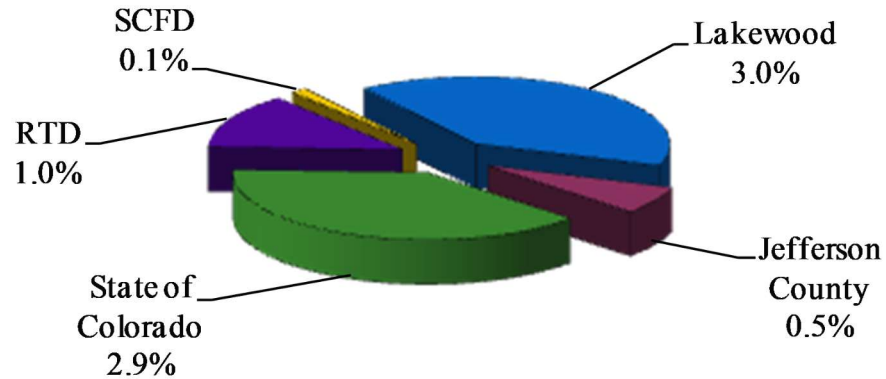
Source: Jefferson County Library, 2018



Median Household Income:

Lakewood	\$75,343
Jefferson County	\$93,933
Denver Metro Area	\$78,177
Colorado	\$80,184
United States	\$69,021

Source: U.S. Census Bureau, 2017-2021 American Community Survey

**Total Sales Tax Rate = 7.5%**

*Portions of Lakewood also have the Southeast Jefferson County Transportation Tax at 0.43%

Sales Tax Rates
Denver Metro Area and Neighboring Communities

City	Sales Tax Rate
Denver	4.81
Commerce City	4.50
Broomfield	4.15
Greeley	4.11
Castle Rock	4.00
Federal Heights	4.00
Northglenn	4.00
Lafayette	3.87
Boulder	3.86
Fort Collins	3.85
Westminster	3.85
Aurora	3.75
Brighton	3.75
Glendale	3.75
Littleton	3.75
Morrison	3.75
Thornton	3.75

City	Sales Tax Rate
Louisville	3.65
Longmont	3.53
Cherry Hills Village	3.50
Edgewater	3.50
Englewood	3.50
Sheridan	3.50
Wheat Ridge	3.50
Arvada	3.46
Superior	3.46
Colorado Springs	3.07
Golden	3.00
Greenwood Village	3.00
Lakewood	3.00
Loveland	3.00
Parker	3.00
Lone Tree	2.81
Centennial	2.50

Source: Colorado Department of Revenue



FORM OF GOVERNMENT

The City of Lakewood was incorporated in 1969, and on November 1, 1983 became a home-rule municipality under the Colorado Constitution Article XX and further defined by Colorado Statute Title 31. The City Charter, originally adopted November 1, 1983 and last amended November 2, 2004, provides for a Council-Manager form of government. The executive power is vested in the City Council who appoints the City Manager to run the daily affairs of the City. The City Council is composed of eleven members, two from each of five wards, who are elected to serve staggered four-year terms along with the Mayor who is elected at-large.

The City Manager is responsible to the City Council for the proper administration of all affairs of the City and is required to bring forward the City's annual budget.

SCOPE OF SERVICES

The City of Lakewood provides the following major services:

Public Safety	Transportation
Parks, Recreation, Cultural	Environmental Services
Family Services	City Facilities
City Management and Public Representation	Economic and Community Development
Support Services	Water Utility
Stormwater Utility	Sewer Utility

EMPLOYEES AND BENEFITS

The City currently has over 893 authorized regular full-time positions (exempt and non-exempt) for 2024. In addition, a varying number are employed on a part-time (regular and temporary/seasonal) basis. Lakewood neither recognizes nor bargains with any employee union.

The City is under a Performance-Based Pay System. A benchmark survey is conducted each year using a variety of resources to establish salary adjustments. Employees are evaluated annually and are eligible at that time to receive salary increases based on their performance. Actual salaries and benefits are calculated into the budget system assuming that each authorized position is filled for the entire budget period.

Other benefits provided to City employees include vacation leave, sick leave, and paid holidays. Health care benefits include medical, dental, vision, disability plans, and life insurance. The City also offers pre-tax options on health premiums and flexible spending accounts under Section 125 of the Internal Revenue Code.



EMPLOYEES AND BENEFITS (CONTINUED)

All employees hired on or after April 1, 1986 are required by federal law to participate in the Medicare program under the Social Security Act of 1939. The City contributes 1.45% of salary to Medicare for each participating employee and each participating employee in Medicare contributes 1.45% of their salary. The City currently has 12 employees that were hired prior to April 1, 1986 that do not participate in the Medicare program in accordance with Section 3121(u)(2)(C) of the Internal Revenue Code.

The City has established social security replacement money-purchase pension plans under provisions of Section 401(a) of the Internal Revenue Code. Regular full-time and regular part-time and provisional civilian employees participate in the Lakewood Employees Money Purchase Pension Plan, which is administered through Empower Retirement. The City contributes 13% of the salary to the plan and employees are required to contribute 11% of their salary. Voluntary contributions are also allowed under the plan.

Also, as of July 1, 1991, all temporary and seasonal employees are required to participate in a pension program. The City of Lakewood's program is administered by Empower Retirement. Variable employees must contribute 7.5% of their base salary on a pre-tax basis. Beginning in April 2021, the City began contributing 3% of salary to the plan for all regular full-time, regular part-time, and provisional employees.

Sworn police personnel participate in the Lakewood Police Pension Fund, which is administered through Empower Retirement. The City's contribution to this pension plan is 13% of base salary. The mandatory employee contribution is 11% of their salary. Employees may voluntarily contribute additional monies.

Voluntary deferred compensation plans are also available to employees as an additional retirement savings plan.



2024 BUDGET AND FINANCIAL POLICIES

The budget and financial policies of the City provide the framework for the overall fiscal management of the City. Each policy that follows, provides the necessary information for City Council and each functional area of the City to make sound fiscal decisions. The budget and financial policies are guidelines for evaluating both current and potential new activities. The budget and financial policies reflect the principles and practices that have allowed the City to maintain financial stability through good and bad times. These policies are reviewed and approved each year along with the annual budget. Occasionally, City Council will adopt, via a resolution, a specific set of budget or financial criteria that is included with the following policies. It is an inherent principal for the City that compliance with all budget and financial policies is a must.

The information that follows provides a summary of the current budget and financial policies for the following areas:

- ❖ Budget Policies
- ❖ Fund Accounting Policies
- ❖ Strategic Financial Plan
- ❖ Economic Development Policies
- ❖ Revenue Policies
- ❖ Expenditure Policies
- ❖ Taxpayer Bill of Rights (TABOR) Policies
- ❖ Fund Balance Policies
- ❖ Capital Improvement Fund Policies
- ❖ Debt Policies
- ❖ Cash Management and Investment Policies
- ❖ Risk Management Policies
- ❖ Self-Insurance Policies
- ❖ Other Planning Policies

Budget Philosophy

The budget is the long-range plan by which financial policy is implemented and controlled. The City Charter, Colorado Constitution, and Colorado State statutes provide the basic legal requirements and time lines for the City's budget process. Council goals, ordinances, and resolutions provide policy direction that respond to the needs and desires of the community.

Municipal services are funded through a variety of taxes, fees, charges for service, and intergovernmental assistance. Generally, the City:

- ❖ Utilizes conservative growth and revenue forecasts.
- ❖ Appropriates the budget in accordance with the City Charter, the Colorado Constitution, and Colorado laws.
- ❖ Adopts financial management policies that establish guidelines for financial plans.
- ❖ Establishes budgets for all funds based on adopted policies and practices.
- ❖ Adjusts the budget to reflect changes in the local economy, changes in priorities, and receipt of unbudgeted revenues.
- ❖ Organizes the budget so that revenues are related to expenditures, as much as possible.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Budget Philosophy (continued)

- ❖ Prepares a multi-year financial plan for capital improvements.
- ❖ Staff will manage the operating and capital budgets, with City Council approval.
- ❖ Provides department managers with immediate access to revenue and expenditure information to assist their efforts in controlling annual expenditures against appropriations.

Budget Process

The budget has been structured and prepared using the guidelines of the National Council on Governmental Accounting (NCGA) and the Government Finance Officers Association (GFOA). Two sources, Governmental Accounting, Auditing, and Financial Reporting (GAAFR) and the Government Accounting Standards Board (GASB) guide the financial reporting and annual budget process. The City of Lakewood prepares its budget on a calendar-year basis as required under City Charter. All funds within the City's budget must comply with the "Balanced Budget" definition. "Balanced Budget" is defined by the City Charter as a "balance between total estimated expenditures and total anticipated revenues, including surpluses." This means that the appropriated expenditures cannot exceed the sum of the revenues and beginning fund balance for any fund.

Budget Term

The budget term begins with the first day of January and ends on the last day of December.

Basis of Budgeting

The budget parallels the City's governmental accounting basis. Modified accrual basis is used for all fund operations except proprietary and fiduciary funds, which use the full accrual basis. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available and expenditures are recorded when a liability is incurred except for debt service and compensated absences, which are recorded only when payment is due. The City considers the revenue and expenditures, if collected or incurred, within 60 days of the end of the fiscal period. Under the full accrual basis of accounting, revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows.

Budget Contingencies

Within the Capital Improvement Fund, Open Space Fund, Conservation Trust Fund, Sewer Enterprise Fund, Stormwater Enterprise Fund, and the Water Enterprise Fund that support capital projects, a budgeted amount may be established in a contingency line item. The contingency is only for those times when spending for a capital project is greater than originally established due to unforeseen circumstances. If a project is completed for a cost less than budgeted, the unspent balance may be moved by the fund manager to the contingency line item within the same fund. Dollars will move in and out of the contingency line item by fund, as needed, while maintaining the budgeted fund balance as a percent to expenditures plus transfers out.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Budget Recommendation

On or before the fifteenth (15th) day of September, the City Manager is required by the City Charter to present a proposed budget for the upcoming year. The proposed budget provides a complete financial plan for each fund of the City and includes appropriate financial statements for each type of fund showing comparative figures for the last completed fiscal year, comparative figures for the current year, and recommendations for the ensuing year.

Annually, the City Council also adopts a five-year plan for the Capital Improvement and Preservation Plan (CIPP) as a planning tool. Expenditures are approved for the current budget year only; however, the plan identifies revenue estimates and projected costs for capital improvements and capital maintenance projects for both the current budget year and four years beyond.

Public Hearings

The City Manager's proposed budget is a matter of public record and is open to the public for inspection. Two readings and two public hearings are held on the proposed budget and revisions to the current year's budget. Appropriate notice of the time and place of the hearing is placed in a newspaper of general circulation.

Adoption of Budget and Appropriation of Funds

In accordance with the City Charter, on or before the first (1st) day of November, the City Council shall adopt a balanced budget by ordinance for the current year revised and ensuing year. The Council appropriates sums of money, as it deems necessary, to defray all expenditures.

Changes to Adopted Budget

After the commencement of the fiscal year, the amounts appropriated for the proposed expenditures in the adopted budget may not be repealed and are deemed appropriated for each purpose specified. The expenditures of City operating funds cannot exceed the budgeted appropriations for the respective fund. In certain cases, however, adopted budgets can be increased, decreased, or amounts transferred between funds upon Council authorization.

Supplemental Appropriation

The City Council can make supplemental appropriations from actual and anticipated revenues and a prior year fund balance as long as the total amount budgeted does not exceed the actual or anticipated revenue total and the available fund balance. No appropriation can be made which exceeds the revenues, fund balances, and other funds anticipated or available except for emergencies due to accident or an unforeseen event arising after the adoption of the annual appropriation.

Unanticipated Revenue

Council may approve for expenditure any unanticipated revenue that may be received during the fiscal year. Such revenue may be generated from sources such as grants, issuance of bonds, or the implementation of a new fee.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Encumbrance Carryover

If a fund has unpaid purchase orders at the end of a fiscal year and a commitment for the expenditure of funds, those related appropriations are encumbered and carried over to the ensuing fiscal year as a reservation of fund balance. All other encumbered appropriations lapse at year-end.

Budget Decreases

The budget can also be decreased below approved levels during the fiscal year. Changes in service demands, economic conditions, projected growth limits, and Council goals and direction may cause such budget reductions. Each service area is responsible for developing a plan to reduce expenses. Each plan must be in place and ready for implementation should the need arise. If the City Manager directs budget reductions, Council will be informed immediately and the appropriations will be set aside through administrative action. If the circumstances leading to the reduction in budget changes, the appropriation may be made available for expenditure.

Level of Control and Budget Transfers

Control of expenditures is exercised at the fund level. Fund managers are responsible for all expenditures made against appropriations within their respective funds and may allocate resources within a fund. The City may transfer appropriated monies between spending units within a fund or from one fund to another provided:

- ❖ The transfer is made from a fund in which the amount appropriated exceeds the amount needed to accomplish the purpose specified by the appropriation.
- ❖ The purpose for which the funds were initially appropriated no longer exists.
- ❖ A transfer may also include a subsidy of funding from one fund to support program needs of another fund.
- ❖ Transfers between funds require City Council approval.

Lapsed Appropriations

All appropriations not spent or unencumbered at the end of the fiscal year lapse into the fund balance applicable to the specific fund, except for as follows:

- ❖ Capital projects – appropriations for capital projects do not lapse until the project is completed or abandoned.
- ❖ Special revenue funds (includes all Grant funding) – appropriations do not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned.

The City Council can terminate a capital project or a federal or state grant at any time prior to completion of the project or expiration of the grant.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Budget Preparation

The City Council provides overall guidance and direction for the design and development of the City's budget. Goals and objectives supporting community values and vision can be found throughout the budget document. In addition, Resolution 2005-48 was adopted on August 8, 2005 to further define Budget Policies effective January 1, 2006. Policies are as follows:

- A. The annual draft budget submitted by the City Manager for City Council consideration will be "balanced", i.e. Revenues will exceed Expenditures.
- B. If special circumstances warrant the use of General Fund reserves, the City Manager will submit a memorandum to City Council outlining those special circumstances, the amount requested, the impact on City services, and alternatives to the use of General Fund reserves.
- C. The annual draft budget will include a five-year estimate for costs and revenues for any proposed new program.
- D. Any proposal for the City of Lakewood to acquire property will include a five-year estimate of maintenance and operation costs.
- E. The City Council Budget and Audit Committee will consist of three City Council members and three citizen representatives appointed by the Mayor, with the concurrence of City Council.
- F. Thirty percent of the General Fund reserve will be set aside for public safety purposes.
- G. Public Safety shall be defined as police, municipal court, municipal prosecution and related support services.
- H. The 2005 General Fund audit will be used to establish a "base" for public safety expenditures. The utilization of new sales tax revenues as identified in ballot question 2A will be in addition to the "base".
- I. The annual draft budget shall reflect a minimum 10% General Fund balance.

The City's financial and management policies guide the preparation of the budget. A budget team composed of the Council's Budget and Audit Committee, City Manager, Budget and Financial Strategy Manager, various accounting personnel, and other staff develop guidelines that are consistent with the budget and financial policies. During the development of the budget, various department/division and program representatives are called on to provide their expertise to the budget team.

**2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)****SCHEDULE FOR PREPARATION OF THE 2024 ANNUAL BUDGET**

2024 DATE	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
Feb 8	City Council	City Council Annual Planning Session	
Feb 15-Mar 15	Finance	Compile Budget and Staffing Manual	
Apr 15-Apr 25	Finance	Salary and Benefit Data calculated	
May 14-May 31	All Departments	Department's Line Item Detail (expenditures and revenues) completed	
Jun 1-Jun 28	All Departments	Department's Narratives completed	
Jul 1 – Aug 28	Finance	Consolidation and Compilation of Proposed Budget Document	
Sep 18	City Manager / City Council	City Council Study Session to review Proposed 2024 Budget data	City Charter Article XII, 12-2
Sep 27	All Departments	Updates from Study Session Due to Finance Department	
Sep 27 – Oct 7	Finance	Compile Final 2024 Budget Document	Colorado Revised Statute Section 29- 1-103
Oct 2	City Manager / Finance / City Council	First Reading and Public Hearing on the Proposed 2024 Budget and 2023 Mill Levy Ordinance	City Charter Article XII, 12-4
Oct 16	City Manager / Finance / City Council	Second Reading and Public Hearing on the Proposed 2024 Budget and 2023 Mill Levy Ordinance	City Charter Article XII, 12-4
Dec 4	Finance	Certify 2023 Tax Mill Levy with Jefferson County	Colorado Revised Statute Section 29- 1-301
Dec 20	Finance	Submit the 2024 Budget Document to GFOA for Award Program and Certify the 2024 Budget to State of Colorado	Colorado Revised Statute Section 29- 1-103



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Fund Accounting

Fund accounting is used both for budgeting and accounting purposes. Each fund is established for a specific purpose and is considered a separate accounting entity.

Council must approve or appropriate any expenditure from the various funds, including expenditures from fund balances. The authorization is generally done prior to the beginning of each fiscal year, but can be done by the City Council anytime during the year if funds are available. In government, *appropriate* or *appropriation* is used instead of authorize or authorization.

City Fund Types:

Governmental

- ❖ *General Fund* - the General Fund is the general operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.
- ❖ *Special Revenue Funds* - Special Revenue Funds account for specific revenue sources that are legally restricted for specific purposes. The City's Special Revenue Funds include: Conservation Trust, Economic Development, Grants, Heritage, Culture & the Arts, and Open Space. Any remaining fund balance in the Heritage, Culture, and the Arts Fund is assigned by City Council for the specific purpose of cultural activities.
- ❖ *Capital Project Funds* – Capital Project Funds are created to account for resources used for the acquisition and construction of capital facilities by the City of Lakewood. The City's Capital Project Funds account for the following projects: Capital Improvement and Equipment Replacement. Any remaining fund balance in the Equipment Replacement Fund is assigned by City Council for the specific purpose of equipment replacement.

Proprietary

- ❖ *Enterprise Funds* - Enterprise Funds account for the City's ongoing activities which are similar to those found in the private sector, and financial activity is reported in essentially the same manner as in commercial accounting where net income and capital maintenance are measured. The City has the following Enterprise Funds: Golf Course, Sewer, Stormwater, and Water.
- ❖ *Internal Service Funds* - Internal Service Funds are established to account for the financing of claims and judgements for all the City's Internal Service Funds, including Dental Self-Insurance, Property and Casualty Self-Insurance, Retiree's Health Program, and Worker's Compensation Self-Insurance.

Fiduciary

- ❖ *Trust and Agency Funds* - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent. The City has the following Trust and Agency Funds: Retired City Manager Pension and City Manager Severance. Although none of these trust and agency funds are required to be budgeted, but rather, operate in accordance with the trust, the City Manager's Pension Trust Fund and the Duty, Death and Disability Funds have been budgeted in this annual process.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Strategic Financial Plan

The City develops a five year budget model that sets forth the City's ability to accomplish long-term goals. The Strategic Financial Plan identifies fund balances, revenue patterns, and expense trends which are subject to constant change. The Strategic Financial Plan does not illustrate future budgets, services, or programs in any detail, but only by fund type. The Strategic Financial Plan is designed to help make two fundamental decisions: "Where do we want to go?" and "How are we going to get there?"

Economic Development Policies

Economic sustainability and development play a vital role in improving the quality of life for the citizens of Lakewood. Existing business retention and expansion, new business attraction, and sales tax generating opportunities remain paramount to the maintenance of Lakewood's economic stability.

The City promotes economic development that encourages private investment within the community, provides employment opportunities paying competitive wages, offers primary employment opportunities, and retail development opportunities.

Revenue Policies

The City of Lakewood strives to achieve and maintain a balanced and diverse revenue structure. Because Lakewood is a well-established community, annual revenues are fairly stabilized and can be used year to year as a sound revenue base. Major revenue sources in the General Fund are sales and use tax, property tax, intergovernmental revenues, franchise charges, and user fees and charges.

The amount of a fee shall not exceed the overall cost of providing the facility, infrastructure, or service for which the fee is imposed. Fees for activities and services are determined by reflecting a pricing philosophy based on establishing fees commensurate with the benefit received. In calculating that cost, direct and indirect costs may be included. That includes: costs that are directly related to the provision of the service and support costs that are more general in nature but provide support for the provision of service. The City reviews all fees for licenses, permits, fines, and other miscellaneous charges as part of the annual budgetary process.

One-time revenues are typically used to fund one-time expenditures, capital improvements, or fund balances. These revenues cannot be relied upon in future budget years.

Unpredictable revenues are budgeted conservatively, and any amount collected in excess of the budget is generally applied to fund balances.

Expenditure Policies

The General Fund is comprised of twelve (12) departments consisting of Mayor and City Council, City Manager, City Attorney, City Clerk, Community Resources, Human Resources, Finance, Information Technology, Municipal Court, Planning, Police, and Public Works.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Expenditure Policies (continued)

A Non-Departmental Section is also included for the General Fund, Capital Improvement Fund, Open Space Fund, Golf Course Enterprise Fund, Sewer Enterprise Fund, Stormwater Enterprise Fund, Water Enterprise Fund, Dental Self-Insurance Fund, Property & Casualty Self-Insurance Fund, Retiree's Health Program, and Workers' Compensation Fund to account for expenditures not related to a specific department. These accounts include special projects, building/facility costs (rents, utility charges, etc.), debt service payments, Citywide employee benefits, self-insurance funding, miscellaneous expenses, and cash reserves.

Each department can be further broken down into a variety of divisions and/or programs. Expenditures are classified as the following:

- ❖ Personnel Services
- ❖ Services & Supplies
- ❖ Capital Outlay

Personnel Services includes salaries for full-time and part-time employees, overtime pay, insurance, retirement, and other costs related to the City. The compensation plan is intended to provide all employees with fair and equitable pay and to provide a uniform system of payment. The City has adopted a Performance-Based Pay Plan. This plan equates an employee's salary based upon the performance evaluation rating.

Services & Supplies encompasses administrative costs such as office supplies, uniforms, small tools, ammunition, salt, sand and gravel, dues, subscriptions, travel and training expense, safety programs, audit/legal/consulting fees, telephone/utility charges, principal and interest payments, and photocopying, to name a few.

Capital Outlay consists of fixed assets over \$5,000 and a useful life of greater than one year. This expenditure area consists of furniture/fixtures, computer hardware, land, buildings, and other infrastructure.

A detailed, "line-item" budget is provided to departments to facilitate monitoring of day-to-day expenditures.

Taxpayers' Bill of Rights (TABOR)

Colorado voters approved an amendment to the Colorado Constitution (Article X, Section 20) that placed limits on revenue and expenditures of the State and all local governments in 1992. Even though the limit is placed on both revenue and expenditures, the constitutional amendment ultimately applies to a limit on revenue collections. Growth in revenue is limited to the increase in the Denver-Aurora-Lakewood Consumer Price Index plus Local Growth (new construction and annexation minus demolition). This percentage is added to the preceding year's revenue base, giving the dollar limit allowed for revenue collection in the ensuing year. Any revenue collected over the limit must be refunded in the subsequent year. Cities have the option of placing a ballot question before the voters asking for approval on retaining the revenue over the limit. Federal grants and/or gifts to the City are not included in the revenue limit.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Taxpayers' Bill of Rights (TABOR) (continued)

City "Enterprise Funds" (Golf, Sewer, Stormwater, and Water) are exempt from the imposed limits.

In 2006, voters made revenues received from Open Space and grants for streets, public safety, parks, recreation, and cultural opportunities permanently exempt from the TABOR revenue limitation. In addition, Lakewood voters have approved a permanent exclusion of all revenues from two geographic areas of the community referred to as Denver West Village and Colorado Mills. Finally, one-third of the City's sales and use tax revenue is also permanently exempt from TABOR revenue limitations.

In 2018, voters allowed the city to retain and spend \$12.5M in funds excess of the TABOR limit in 2017 as well as authorizing an exception to Constitutional limits through and including 2025.

Fund Balance Policies

A top priority of the City Council is to maintain the fiscal health of the City. Revenue projections are conservative and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies leads to revenue collections higher than actual expenditures. The accumulation of these fund balances protects the City from uncontrollable increases in expenditures or unforeseen reductions in revenue, or a combination of the two. It also allows for the prudent financing of capital construction and replacement projects. Fund balances provide for the temporary financing of unforeseen opportunities or needs of an emergency nature including increases in service delivery costs.

Within the governmental funds, fund balances are reported based on financial reporting standards that establish criteria for classifying fund balances into specifically defined classifications to make the nature and extent of constraints more useful and understandable. The classifications comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances may be classified as non-spendable, restricted, committed, assigned, or unassigned.

Fund Balance Classifications

- ❖ **Non-spendable Fund Balance** – amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact. Examples are items that are not expected to be converted to cash including inventories and prepaids.
- ❖ **Restricted Fund Balance** – amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation that are legally enforceable.
- ❖ **Committed Fund Balance** – amounts that can only be used for specific purposes pursuant to constraints imposed by ordinance of the City Council. The committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to previously commit those amounts. This classification also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Fund Balance Policies

- ❖ **Assigned Fund Balance** - amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. City Council is authorized to informally assign amounts to a specific purpose.
- ❖ **Unassigned Fund Balance** – the remaining General Fund balance after amounts are set aside for other classifications.

The City of Lakewood maintains fund balances that are required by law or contract and that serve a specific purpose. Article X, Section 20 of the Colorado Constitution requires a three percent (3%) reserve for emergencies. The use of this fund balances *restricted* to the purpose for which it was established and can be used solely for declared emergencies.

Targeted Minimum Fund Balance

Within specific funds, additional fund balances may be maintained according to adopted policies. All expenditures of fund balances must be approved by City Council except in the case of an emergency or immediate public necessity deemed to exist by the City Manager. Monies held in fund balance may be appropriated during the current budget year and may also be used for ensuing budget years if additional expenditures are required to maintain appropriate levels of service and exceed projected revenues.

The City Council has determined that additional fund balances be established to provide for unforeseen reductions in revenues in the current year if budgeted revenues are less than actual revenues, and expenditures including encumbrances, are greater than actual. The minimum amount of money to be held in fund balances should be ten percent (10%) of approved General Fund operating expenditures plus transfers out, three percent (3%) for the Capital Improvement Fund, zero percent (0%) for the Grant Funds, and five percent (5%) for all other funds. These fund balances can only be used with the permission of City Council or in the case of emergency or immediate public necessity deemed to exist by the City Manager. The established percent for fund balances by fund include the TABOR 3% emergency reserve, where appropriate.

Capital Improvement Funds

The City has a significant financial investment in streets, public facilities, parks, natural areas, and other capital improvements. In past years, the City Council voiced a firm commitment to, and investment in, the City's capital projects. As a result, the City develops a Five-Year Capital Improvement and Preservation Plan (CIPP) that is updated annually.

Costs for the CIPP are estimated based on present value and funding sources are identified for each project. Operating and maintenance costs are identified at the time projects are approved. A variety of funding sources have been identified for capital improvements, including Lakewood sales taxes, Jefferson County Open Space revenues, Conservation Trust funds, Urban Drainage and Flood Control District match, Open Space funds, and a variety of grant funds.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Capital Improvement Funds (continued)

The Capital Improvement Fund is the largest contributor to the CIPP deriving its sources from one-sixth of the three percent (3%) sales tax from applicable areas within Lakewood and twenty-five percent (25%) of Lakewood's share of the State Highway User's Fund (gasoline tax). Other funding sources for the CIPP include:

- ❖ *Open Space* revenues from Lakewood's attributable share of the Jefferson County Open Space one-half cent sales tax.
- ❖ *Conservation Trust* funds received from the City's share of State Lottery proceeds and Intergovernmental Grants.
- ❖ *Community Development Block Grant (CDBG)* funds, which are federal funds that are required to be used to benefit low-to moderate-income residents of Lakewood.
- ❖ *Sewer Utility* funds, which are monies received from fees paid by utility customers and are restricted to the Sewer Utility.
- ❖ *Stormwater Utility* funds, which are monies received from fees paid by property owners and are restricted to the Stormwater Utility.
- ❖ *Equipment Replacement* funds, which are monies received from transfers or user chargebacks and are restricted to equipment replacement.
- ❖ *Various grant funds* (when available).

Debt Policies

The City of Lakewood recognizes that the primary purpose of capital facilities is to support provision of services to residents. Using debt financing to meet the capital needs of the City must be evaluated according to two tests: efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the City strives to balance the load between debt financing and "pay as you go" methods. The City realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects.

Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the City strikes an appropriate balance between service demands and the amount of debt. The City uses lease purchase financing for the provision of new and replacement equipment, vehicles, and rolling stock to ensure the timely replacement of equipment and vehicles and to decrease the impact of the cost to the user department by spreading the costs over several years. This method is also used to acquire real property. The type of lease that the City uses is termed a conditional sales lease or capital lease, in effect a purchase rather than a rental of property. For purposes of securing credit ratings and monitoring annual debt service as a percentage of operating expenditures, lease purchase financing is considered a long-term liability of the City, although subject to annual appropriation, and therefore will be issued under the same conditions as long-term debt.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Cash Management and Investment Policy

The City Charter and Colorado statutes govern general provisions for the City's investment strategies. The investment policy for the City shall apply to the investment of all funds of the City of Lakewood over which it exercises financial control.

The City's objectives for cash management and investments are:

- ❖ Observe investment management objectives of safety, liquidity, and yield.
- ❖ Preservation of capital through the protection of investment principal.
- ❖ Maximization of cash available for investment.
- ❖ Maintenance of sufficient liquidity to meet the City's cash needs.
- ❖ Diversification of the types and maturities of investments purchased to avoid incurring unreasonable credit or market risk regarding a specific security, maturity periods, or institution.
- ❖ Maximization of the rate of return for prevailing market conditions for eligible securities.
- ❖ Conformance with all federal, state, and other legal requirements.

The City Charter assigns responsibilities for the collection of City funds and cash management functions to the City Treasurer (Director of Finance). The City Treasurer is responsible for the investment of all funds. Others within the Department of Finance may be assigned to assist in the cash management and investment functions.

The standard of prudence to be used for managing the City's assets is the "prudent investor" rule which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived".

The Finance Director and designees are authorized to invest funds of the City in accordance with the City Charter and Colorado Law in any of the following investments:

- 1) Investments that are legal for governmental entities as provided by Colorado Statute include:
 - ❖ Bonds or other interest-bearing obligations of the United States.
 - ❖ Bonds or other interest-bearing obligations, the payment of the principal and interest of which is unconditionally guaranteed by the United States.
 - ❖ Demand accounts, interest bearing savings accounts or certificates of deposit in one or more state banks, national banks having their principal office in this state or saving and loan associations having their principal office in this State which have been duly approved and designated.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

❖ Cash Management and Investment Policy (continued)

- ❖ Any Bankers' Acceptance that is issued by a state or national bank, which has a combined capital and surplus of at least two hundred fifty million dollars.
- ❖ Commercial paper that, at the time of purchase, is rated in its highest rating category by one or more nationally recognized organizations which regularly rates such obligation.
- ❖ Any interest in any local government investment pool organized pursuant to C.R.S. Section 24-75-601 and 701, et. seq., as amended.

- 2) Bonds or other interest bearing obligations of any agency of the United States.
- 3) Repurchase Agreements fully collateralized by obligations of the United States or any agency thereof. As a matter of policy, the City must take delivery of the securities purchased through a repurchase agreement if the term of the agreement is greater than four days. If the term is less than four days, a bank or broker may hold the securities in safekeeping. Pledged securities under repurchase agreements must be based on market value, not face value. When entering a repurchase agreement where delivery is not required, the City shall obtain a safekeeping receipt for the specific security(ies) purchased. Repurchase agreements involving pooled collateral shall be avoided.
- 4) Investment instruments defined in Colorado Statutes as eligible for the investment of police and pension funds and Police Duty Death & Disability funds.

Speculative investments are not allowed. The City does not purchase investments that, at the time of investment, cannot be held to maturity. This does not mean that an investment cannot be sold ahead of maturity.

No investment may be purchased for a maturity of greater than five years.

To protect against potential fraud and embezzlement, the investments of the City of Lakewood consisting of direct obligations of the United States government or its agencies are secured through third-party custody and safekeeping procedures.

Arbitrage Policy

The purpose of this policy is to ensure compliance with the United States Treasury, Internal Revenue Service (IRS) Regulations. The IRS Code and Treasury Regulations were put into place to minimize the benefits of investing tax-exempt debt proceeds, thus encouraging expenditure for the governmental purpose and to remove the incentive to: Issue debt earlier than needed; Leave debt outstanding longer than necessary; and Issue more debt than necessary for a governmental purpose.

The City's policy is to spend debt issue gross proceeds using specific tracing by allocating debt proceeds to expenditures; comply with all applicable arbitrage provisions of the IRS; and perform rebate calculations for each applicable debt issue in a timely manner.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Risk Management

The goal of the City's Risk Management Program is to protect the assets of the City and provide a safe work environment for the City's employees. This goal is accomplished by planning for the negative consequences of any decision, process, or action by using risk control, risk retention, and risk transfer strategies. More specifically, the main features of this program are as follows:

- ❖ Risk Management Staff delivers loss control programs such as defensive driving education, confined space entry education, safe lifting education, blood borne pathogens education, and a variety of other safety education measures to prevent or at least lessen the severity of workplace injuries, which saves money. Loss control also includes random audits of City facilities to detect safety hazards in order to make services safe for the public.
- ❖ City contracts are reviewed for the proper insurance requirements and to ensure the City is properly designated on the contractor insurance policy.
- ❖ Changes in the law at the federal and state level are monitored to determine if any changes affect the way the City delivers services, which in turn create a liability for the City.
- ❖ Financial resources are managed to pay for expected and unexpected losses. This includes managing a self-insurance fund to contain the cost of most losses and purchasing insurance policies to protect the City against catastrophic losses.
- ❖ The City complies with Colorado laws as they relate to operating a self-insurance program.
- ❖ Exposures in all City programs and services that may involve the City in future liabilities are monitored.

Self-Insurance

The City Council has established four funds as part of a self-insurance program: Medical and Dental Self-Insurance Fund, Property and Casualty Self-Insurance Fund, Retiree's Health Program Fund, and Worker's Compensation Self-Insurance Fund. The City Council recognizes that the City should budget for expected losses, as is practical, in all areas of liability. The City relies upon the Colorado Sovereign Immunity law in every instance applicable. The magnitude of expected losses and unexpected losses are projected by analyzing claims history, establishing a realistic reserve and utilizing actuarial reviews by an independent actuary. Additionally, the City purchases catastrophic event coverage, minimizing the City's exposure to major losses. This Budget will provide for the adequate funding of the City's self-insurance programs.

Community Planning Processes

The City incorporates various other planning processes into the budget. These plans generally guide capital investment utilizing outside funding sources or fund balances. The following is a list of the plans currently used by the City:



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Community Planning Processes (continued)

- ❖ **Citizen Participation Plan:** In order for a jurisdiction to receive federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) grant funds, the U.S. Department of Housing and Urban Development (HUD) requires a citizen participation plan be adopted. The plan sets forth policies and procedures for citizen participation as it relates to the CDBG and HOME programs. The Plan is used by HUD, City staff, and residents as a tool to ensure all policies and procedures, relating to public participation for the CDBG and HOME programs, are being followed. The plan regulates the citizen participation policies and procedures for the CDBG and HOME programs only and does not pertain to the City of Lakewood's public participation procedures. The Citizen Participation Plan was created at the staff level, funded through CDBG and did not require the use of any of the City's General Fund.
- ❖ **Comprehensive Plan:** The Comprehensive Plan is a long-range plan that looks 10 years into the future. It is a policy document that provides a clear vision for the future of Lakewood. It provides guidance to City Council, Planning Commission, City staff, residents, businesses and developers to make informed decisions on the current and future needs of the community. The Plan is used to respond to development proposals and to guide funding decisions including the development of the Capital Improvement Program. The Comprehensive Plan makes recommendations for appropriate land uses in the city as well as provides guidance for parks, recreation, transportation, arts and culture, historic preservation, and economic development. The Comprehensive Plan has been developed four times since the City's incorporation. As the community changes over time with re-development, changes in population, and changing needs, the Planning Department evaluates whether to update or rewrite the Comprehensive Plan.
- ❖ **One Year Action Plan:** The One-Year Action Plan is the City's annual Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) grant application to the U.S. Department of Housing and Urban Development (HUD). The CDBG and HOME grants are federal funds administered by HUD and allocated to communities to be used to address local housing and community development needs, primarily for low-to moderate-income persons. The plan provides an overview of the annual funding levels, projects, and programs that will be implemented the following program year. The plan is used by HUD, City staff, and residents to identify how the federal funds will be spent and also illustrate that the funded programs and projects follow the federal regulations and address Lakewood's identified community needs. The One-Year Action Plan is created at the staff level, funded through CDBG and does not require the use of any of the City's General Fund.
- ❖ **City-wide Plans:** City-wide plans are topic-specific plans that address the entire City. These plans typically provide an overall community vision to provide guidance to the community and to Lakewood staff. The plans are organized around major Goals, with specific Action Steps delineated under each Goal, and typically include tasks to be completed under Action Steps with specific priorities, time frames and responsibilities identified.



2024 BUDGET AND FINANCIAL POLICIES (CONTINUED)

- ❖ **City-wide Plans (continued):** These plans are created with a significant level of community-wide public involvement, which may include individual interviews, small to larger working group meetings and workshops, formal presentations and public open houses and outreach through the City website and other electronic media. The Historic Preservation Plan, Community Resources Master Plan, Lakewood Public Art Master Plan, and Lakewood Bicycle System Master Plan are examples of City-wide plans that have been adopted. City-wide plans are generally created at the staff level but consultants are commonly utilized to provide specific expertise as needed. The plans are funded through the City's General Fund; however various grants have also been utilized to develop these plans.
- ❖ **Implementation Plans:** The Federal Center/Union Boulevard Corridor Connectivity Plan, Union Boulevard Urban Design Plan, 40 West Arts District Urban Design and Mobility Concepts, and Downtown Lakewood Connectivity and Urban Design Plan are examples of adopted implementation plans. Implementation plans provide specific implementation steps relating to such things as connectivity, design, way-finding and landscape standards. The scope of an implementation plan is more area and topic specific and may include cost estimates and specific design standards. They provide very specific guidance to city staff and are instrumental in decision making at the staff level. Implementation plans are developed through a series of public meetings and workshops and involve those individuals, neighborhoods and businesses that are most impacted by the development of the plan. The plans are funded through the City's General Fund; however various grants have also been utilized to develop these plans.
- ❖ **Sustainability Plan:** In order to strengthen and integrate Lakewood's social fabric, local economy, and natural environment, the City developed a communitywide Sustainability Plan, which sets goals and targets to guide sustainable decision making and development in Lakewood over the next 10 years. The plan addresses complex issues, such as energy use, biodiversity, waste, and climate change and lists strategies to overcome challenges and achieve community goals. The plan was created through collaboration among City staff, residents, industry experts, and other community stakeholders. The plan will be used to prioritize decisions and motivate action by the City staff and the community. City staff will track progress and report regularly to the community in order to ensure transparency and stimulate movement toward a more vibrant and sustainable future.

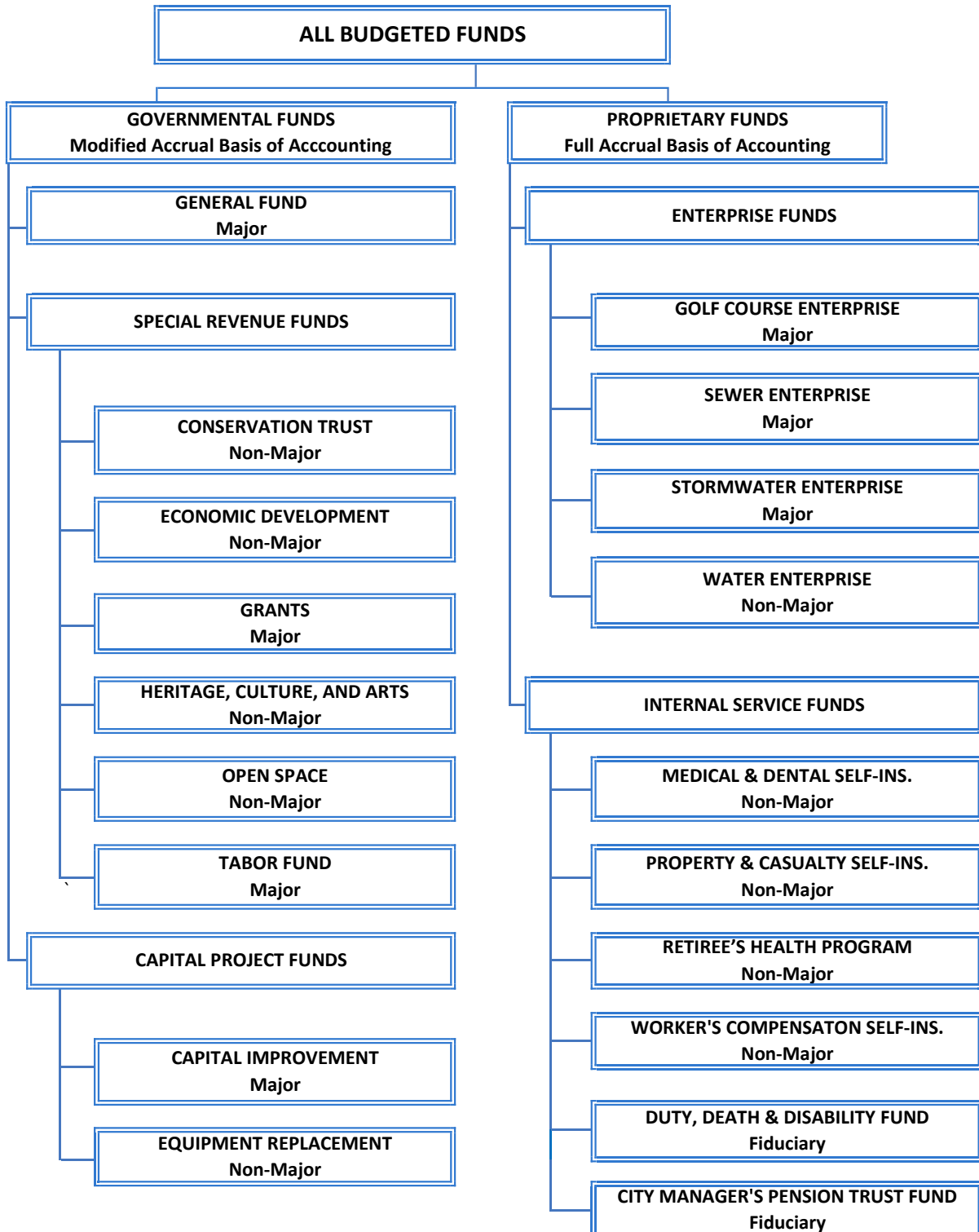


BUDGET OVERVIEW



CITY FUNDS

Fund Organization for the 2024 Budget



Notes:

Definitions for all of the above Funds can be found under this section or in the glossary under the Appendix tab

This budget document does not include the following funds due to either an appropriation not being required for the fund or the fund being a separate legal entity from the City: Lakewood Public Building Authority and Lakewood Reinvestment Authority.



ALL FUND TYPES
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

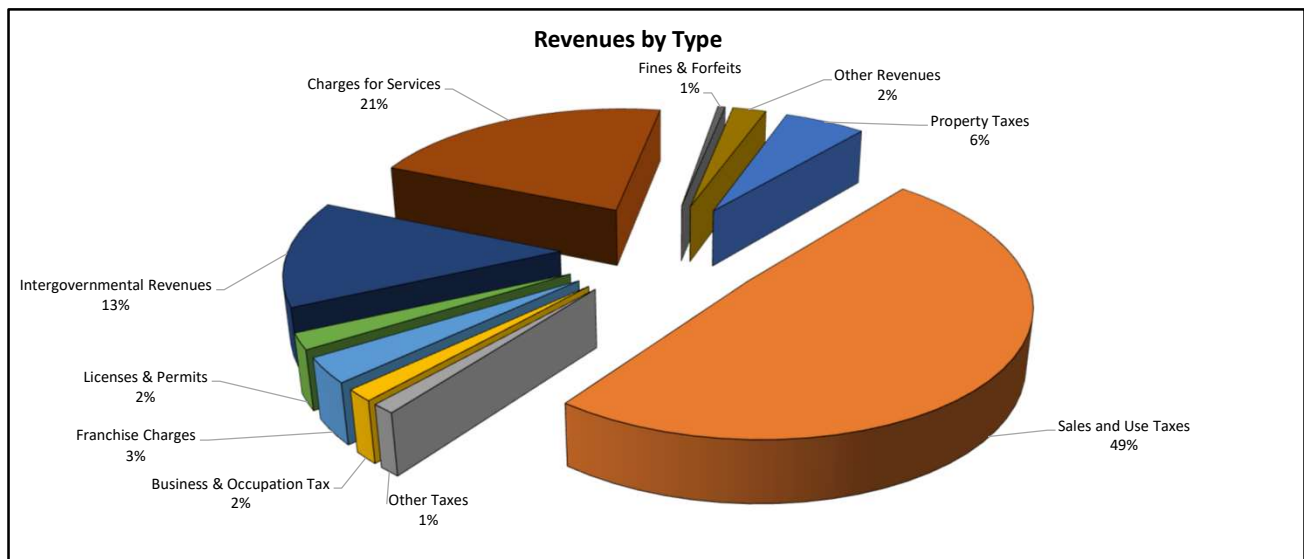
	Total All Funds			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Property Tax	\$ 12,983,236	\$ 13,090,476	\$ 13,090,476	\$ 14,530,428
Sales Tax	96,677,557	103,215,804	103,215,803	105,610,228
General Use Tax	4,437,341	4,644,949	4,560,605	4,674,619
Building Material Use Tax	5,474,367	3,421,140	5,693,722	5,841,041
Motor Vehicle Use Tax	9,322,461	10,259,256	9,688,367	9,979,018
Specific Ownership Tax	940,239	978,514	978,514	1,007,869
Business & Occupation Tax	3,632,833	5,099,622	3,700,000	3,811,000
Franchise Charges & Other Taxes	7,768,262	6,233,591	7,730,801	7,962,724
Hotel Accommodation Tax	1,974,364	1,734,585	2,010,008	2,077,634
Licenses & Permits	5,236,039	3,680,018	4,926,045	5,072,868
Intergovernmental Revenue	41,840,220	41,962,938	66,727,867	33,998,079
Charges for Services	49,511,657	50,341,921	52,240,092	54,708,914
Fines & Forfeits	974,839	1,621,615	1,297,448	1,327,859
Investment Income	(2,721,736)	1,892,593	6,330,780	4,891,290
All Other Revenues	4,867,523	1,039,664	1,166,546	1,157,860
Total Revenues	\$ 242,919,200	\$ 249,216,685	\$ 283,357,074	\$ 256,651,431
EXPENDITURES				
Mayor and City Council	\$ 569,986	\$ 634,823	\$ 634,161	\$ 682,083
City Manager's Office	2,845,756	3,826,693	4,170,183	11,430,445
City Attorney's Office	1,805,404	2,263,717	2,287,485	2,384,294
City Clerk's Office	825,960	1,164,226	1,199,209	1,395,721
Community Resources	50,730,107	52,640,361	68,380,905	60,129,633
Finance	3,476,918	4,425,345	4,391,531	4,551,293
Human Resources	1,415,724	1,807,396	2,130,829	2,459,324
Information Technology	10,755,304	10,568,773	11,254,384	12,045,352
Municipal Court	3,980,313	5,225,062	4,903,859	4,989,370
Planning	5,886,700	11,483,522	9,800,261	31,799,445
Police	58,753,835	65,084,392	63,060,132	64,849,619
Public Works	46,720,682	75,239,215	90,335,425	94,166,597
Non-Departmental	20,238,557	38,523,239	24,624,931	42,847,927
Total Expenditures	\$ 208,005,246	\$ 272,886,765	\$ 287,173,295	\$ 333,731,103
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	40,450,235	8,552,282	18,977,967	25,550,428
Operating Transfers Out	(40,649,187)	(8,552,282)	(18,977,967)	(25,550,428)
Sale Of City Assets	311,857	200,000	200,000	200,000
Total Other Financing Sources (Uses)	112,906	200,000	200,000	200,000
Excess (Deficiency) of Financial Sources over Financial Uses	35,026,860	(23,470,080)	(3,616,222)	(76,879,672)
Capital Additions	1,443,228			
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	\$ 227,576,734	\$ 264,046,822	\$ 264,046,822	\$ 260,430,601
FUND BALANCES/NET POSITION, END OF YEAR				
	\$ 264,046,822	\$ 240,576,742	\$ 260,430,601	\$ 183,550,929

*2023 Budget will not match previous budget book due to budgeting for Duty, Death, and Disability and City Manager's Pension Trust Fund



**CITY REVENUES SUMMARY
BY ALL FUND TYPES
2024 BUDGET**

Revenues	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Property Tax	\$ 14,530,428	\$ -	\$ -	\$ -	\$ -	\$ 14,530,428
Sales Tax	88,666,239	-	16,943,989	-	-	105,610,228
General Use Tax	3,974,282	-	700,337	-	-	4,674,619
Building Materials Use Tax	4,816,031	-	1,025,010	-	-	5,841,041
Motor Vehicle Use Tax	8,301,845	-	1,677,173	-	-	9,979,018
Specific Ownership Tax	1,007,869	-	-	-	-	1,007,869
Business & Occupation Tax	3,811,000	-	-	-	-	3,811,000
Franchise Charges & Other Taxes	7,962,724	-	-	-	-	7,962,724
Hotel Accomodation Tax	-	2,077,634	-	-	-	2,077,634
Licenses & Permits	5,072,868	-	-	-	-	5,072,868
Intergovernmental Revenues	6,089,221	25,474,733	2,434,125	-	-	33,998,079
Charges for Services	12,327,611	1,752,708	3,635,000	20,272,500	16,721,095	54,708,914
Fines & Forfeits	1,327,859	-	-	-	-	1,327,859
Investment Income	3,200,000	582,750	423,000	346,500	339,040	4,891,290
All Other Revenues	599,768	15,980	-	-	542,112	1,157,860
Total Revenues	\$ 161,687,745	\$ 29,903,805	\$ 26,838,635	\$ 20,619,000	\$ 17,602,247	\$ 256,651,431
% of All Funds	63.0%	11.7%	10.5%	8.0%	6.9%	



Descriptions of individual revenue sources are in the following Revenue Comments in the order of the table above. Revenue Comments also include the forecasting method for each revenue source highlighted.

The Revenues by Type, as presented in the pie chart above, excludes the TABOR Refund.



Revenue Overview

The City diligently works to maintain a strong, reliable revenue base recognizing that a dependence upon any individual revenue source would make revenues more vulnerable to economic cycles. All revenues are realistically projected, monitored and updated as necessary. The City utilized the Colorado Legislative Council's Economics Staff's "Economic and Revenue Forecast" and the Colorado State Office of State Planning and Budgeting's "Economic and Revenue Forecast", both dated June 2023 as the primary source for forecasted Denver-Aurora-Lakewood Consumer Price Index (CPI). In conjunction with the Economics Staff's report, the City uses historical trends, current trends, judgmental forecasting, and unique adjustments (i.e. new retail, new fees, data from a specific source, etc.). Additionally, the City considers reports published by economists in the Colorado State Office of Planning and Budgeting and The University of Colorado's Leeds School of Business Annual Economics Report. City staff and the council's budget and audit board review the various forecasting methods and propose a revenue budget with a rate of change supported by the Economic and Revenue Forecast in conjunction with the City's historical and current trends. The methodology used for each forecasted revenue is further explained under each revenue type. The following table identifies the CPI for 2023 and 2024 used in forecasting:

Year	2023	2024
Colorado Legislative Council	4.2%	2.9%
Governor's Office of State Planning & Budgeting	4.1%	2.4%

The 2023 revised revenue budget for all funds increased by 13.4% over the 2023 original budget primarily due to increases in grants and city match to grant funds that have been awarded in 2023.

For 2024, revenues are forecasted to decrease by 9.2% from the 2023 revised budget due to a decrease in the Grant Revenue. Overall revenues are projected to change as follows:

Year	2023 Revised	2024	2025	2026	2027	2028
Revenue Increase / (Decrease)	13.4%	(9.2%)	(1.3%)	3.2%	3.0%	2.9%

TABOR (Taxpayers' Bill of Rights)

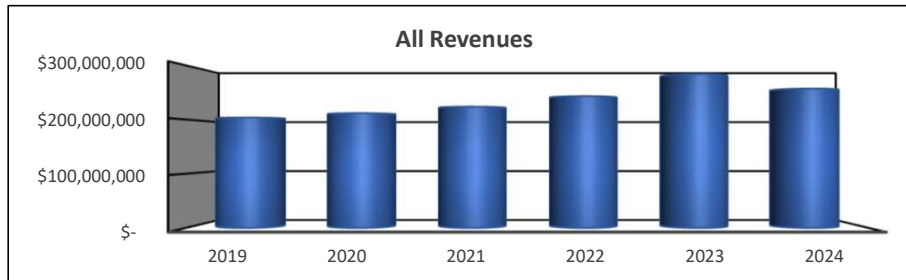
Prior to 2017, a substantial portion of the City's revenues were limited by the Taxpayers Bill of Rights. Certain revenues were limited to growth by an amount equal to the prior year's CPI plus local growth with any amount above the TABOR limit subject to refunding. In November 2018, Lakewood voters allowed the City to retain a refund of \$12,536,504 for 2017 as well as all TABOR excess refunds thru 2025. In accordance with the vote, money that would have otherwise been refunded between 2017 and 2025 is now credited to the City's TABOR Fund. Revenues for the TABOR Fund have been forecasted according to the CPI and local growth predictions.



Revenue Overview (continued)

Taxes, Licenses, Intergovernmental Revenues, and Fees and Charges:

The following graph depicts revenues for the prior four years of historical data, the estimate for the current year, and the estimated revenues for the 2024 Budget. Intergovernmental revenues continue to be the most volatile of the revenue types.



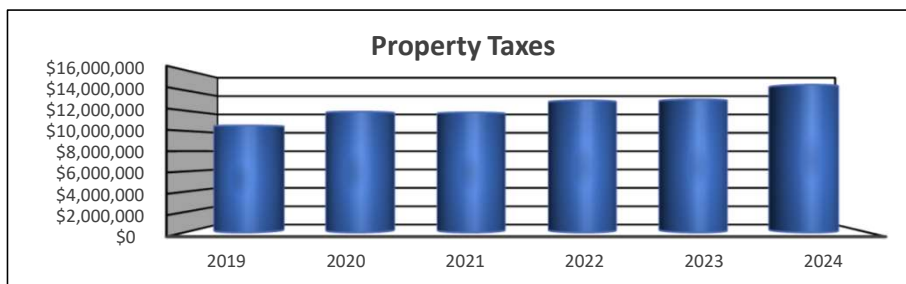
Year	All Revenues	% Chg
2019	\$ 203,561,534	
2020	\$ 211,610,070	3.80%
2021	\$ 223,620,388	5.37%
2022	\$ 242,945,221	7.95%
2023	\$ 283,657,074	14.35%
2024	\$ 256,951,431	-10.39%

Following are descriptions of the City's revenue resources, associated forecasting assumptions, and revenue trends by type for all funds.

Property Tax - property taxes are levied on December 31, and attached as an enforceable lien on property as of January 1. Taxes are due January 1 and are payable February 28 and June 15, if paid in installments, or April 30 if paid with a single payment. Taxes are delinquent, if not paid, as of August 1. If the taxes are not paid within subsequent periods, the property may be sold at a public auction. Jefferson County bills and collects all of the property taxes and remits collections to the City on a monthly basis after deducting a 1% treasurer's fee.

The mill levy rate for Lakewood in 2024 will be temporarily lowered to 4.28 mills. A mill is one-tenth of one cent. In other words, one mill represents \$1 for every \$1,000 in assessed property value. The mill levy is multiplied by the assessed valuation of a property to calculate the property tax. The City of Lakewood's mill levy has been 4.711 since 1991, with the exception of temporary levy reductions for 1997, 2015, 2016, and 2017 when the City exceeded revenue limits established by TABOR.

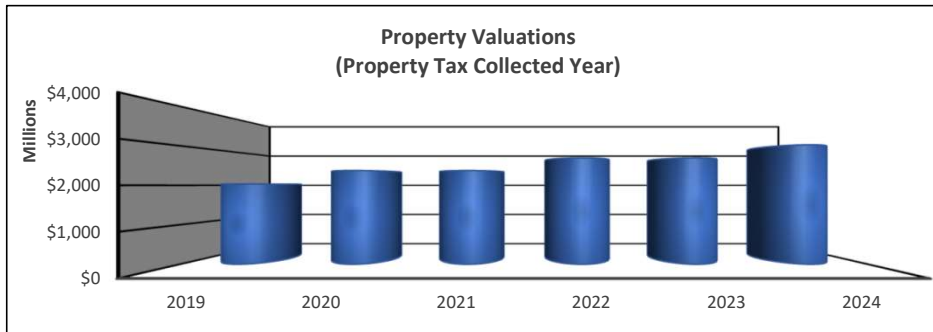
Property taxes are forecasted for 2024 and 2025 based on historical increases for assessed valuations as determined by Jefferson County and applying the City's current mill levy rate. 2024 Assessed Information comes in December of 2023 and will be adjusted in the 2024 Revised process. Property tax specific forecasting was used to budget the Property Taxes for 2025 through 2028 using historical data and current economic events and assumed to grow at a rate of 11% bi-annually. Estimated Revenues for 2024 are \$14,530,428



Year	Property Taxes	% Chg
2019	\$ 10,529,868	
2020	\$ 11,888,221	11.43%
2021	\$ 11,816,003	-0.61%
2022	\$ 12,983,236	8.99%
2023	\$ 13,090,476	0.82%
2024	\$ 14,530,428	9.91%



Revenue Overview (continued)



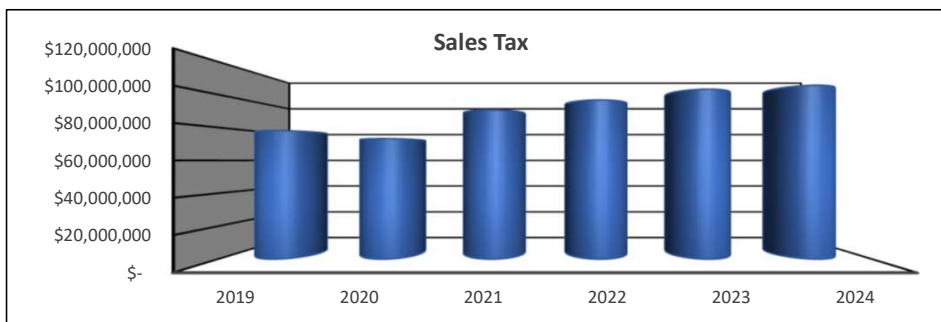
*Jefferson County Assessor's Preliminary Valuation

Sales Tax - The City of Lakewood collects a 3% tax on sales of tangible personal property and specific services. Sales taxes are collected by the retailer and are reported directly to the City on either a monthly, quarterly, or annual basis.

The City's sales tax totals 3 cents on every dollar with 2.5 cents going directly to the General Fund and the remaining .5 cents to the Capital Improvement Fund, except in the areas where a Public Improvement Fee (PIF) for capital improvements exist.

Sales taxes represent approximately 41.2% of the City's 2024 revenues. Lakewood's retail economy is diverse and businesses are stable and continue to provide a strong base for sales tax revenues. However there are indications that buying habits are shifting, resulting in a slowed growth rate. With the changes to the tax code, we expect to lessen the impact of the habit shifting.

Sales taxes are forecasted using CPI, local growth and sales tax specific forecasting, for the 2023 revised budget. Revenues are forecasted to increase at a slower rate in 2024 following the recovery from the historical inflation in 2022. The shift toward online purchasing continues. Lakewood collects sales tax revenues from online purchases delivered within its boundaries. Shoppers who live outside Lakewood are increasingly opting to purchase online, rather than traveling to Lakewood's shopping centers. Since sales taxes are assessed at the point of delivery, the city's core revenue stream is increasingly vulnerable as online purchasing continues to accelerate. For 2023, sales taxes are expected to increase from 2022 Actuals by 6.33% and are expected to grow another 2.27% in 2024. Estimated revenues for 2024 are \$105,610,228



Use Taxes - A use tax is levied as a compliment to the City sales tax at 3% and is imposed on taxable purchases where a sales tax was not legally imposed. The use tax consists of 3 types: General Use for all tangible personal property (e.g., furniture, fixtures, supplies, and equipment) not included in the Building Material Use Tax or the Motor Vehicle Use Tax. Depending on the transaction, the use tax may be paid upon issuance of a building permit, purchase/registration of a motor vehicle, or on a sales/use tax return.



Revenue Overview (continued)

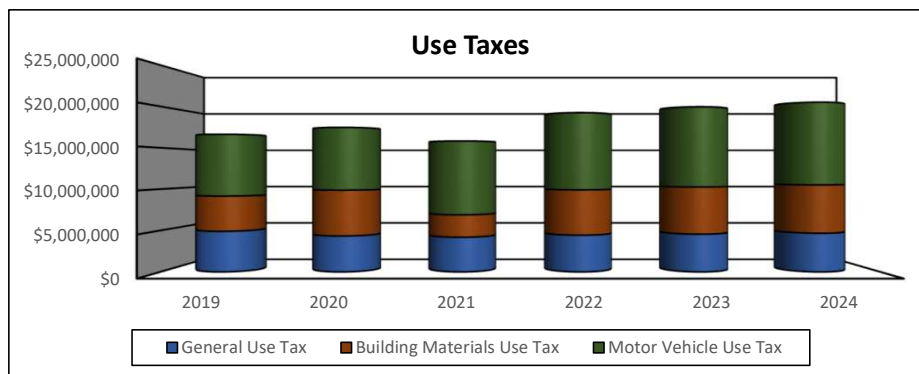
Lakewood use tax totals 3 cents on every dollar and is dispersed between the City's funds in the same manner as the sales tax. Use taxes for 2024 make up 8% of the City's revenues.

General Use Tax for 2024 is forecasted to increase 2.69% from 2023 Revised revenues collected due to recovery from the pandemic. General Use Tax for 2025 to 2028 is forecasted to grow at 3% year over year.

Building Materials Use Tax is expected to increase 2.5% for 2024 over the 2023 Revised based on current year-to-date activity and a slowing pattern of projects taking place withing the City. The building material use tax for 2025 to 2028 is forecasted to grow at 3.9% year over year.

Motor Vehicle Use Tax for 2024 is forecasted to increase 2.9% from the 2023 Revised revenue based on current year-to-date activity. Motor vehicle use tax for 2025 to 2028 is forecasted to grow at 3.1% year over year.

Estimated revenues of the combined 3 use taxes above for 2024 are \$20,494,678



Year	Use Taxes	% Chg
2019	\$ 16,626,626	
2020	\$ 17,456,123	4.75%
2021	\$ 15,808,634	-10.42%
2022	\$ 19,234,168	17.81%
2023	\$ 19,942,694	3.55%
2024	\$ 20,494,678	2.69%

Specific Ownership Tax - The specific ownership tax is paid by owners of motor vehicles, trailers, semi-trailers, and trailer-coaches in lieu of all ad valorem taxes on motor vehicles. The amount of the tax paid is a function of the class, age, and value of the vehicle. Generally, the amount of tax paid decreases with the age of the vehicle.

Specific ownership taxes for Class A vehicles, which includes any motor vehicle, truck, truck tractor, trailer or semi-trailer used to transport persons or property over public highways for compensation are paid to the State. Specific Ownership Taxes are distributed to each city/district based on the entity's percentage of the total property tax dollar warrant as a percent of the total tax dollar warrant for the entire County.

Specific ownership tax is forecasted to increase 3% for 2024 from projected 2023 Revised. This change is largely based on current year activity. Specific ownership tax will increase 8.26% annually from 2025 to 2028. The Specific Ownership Tax estimated for 2024 is \$1,007,869



Revenue Overview (continued)

Tobacco Products Tax - The State of Colorado taxes wholesale distributors of tobacco products at the rate of 4.2 cents per cigarette. State tax stamps are issued to the distributors as evidence of payment. Each year an amount of State funds from the tax on tobacco products is distributed to counties and municipalities that do not impose any fee, license, or tax on cigarettes.

Due to the repeal of the local tobacco sales tax exception, the state will no longer provide a share of the state tax on tobacco. It has been determined that the amount of sales tax collected will exceed the amount of lost state tax shareback revenue.

Business and Occupation Tax - The business and occupation tax is levied upon a business for providing basic local telecommunications service. The City adopted an ordinance in 1996 establishing the tax levy per line, for each business is adjusted each year thereafter based on the percentage change in the U.S. Bureau of Labor Statistics Consumer Price Index for Denver-Aurora-Lakewood. Each additional provider is required to pay the tax on the per-line formula established in the ordinance.

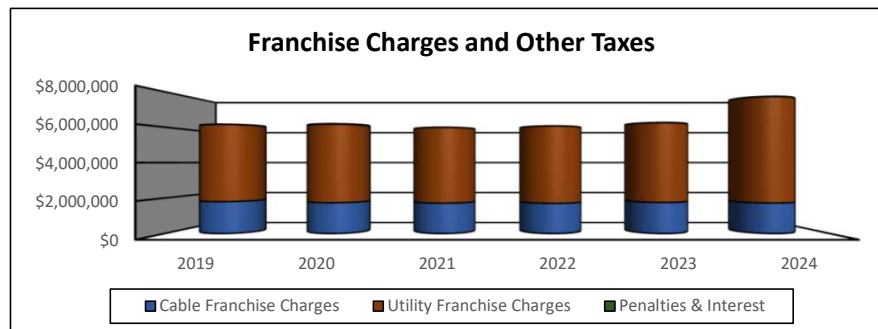
Business and occupation tax for 2024 is forecasted to increase 3% from 2023 Revised based on current year activity. Business and occupation tax is expected to increase 3% from 2024 through 2028. Revenues for 2024 are estimated to be \$3,811,000

Franchise Charges - The City maintains two specific franchise charges, Cable Television Franchise Charge and Gas/Electric Franchise Charges:

Cable Television Franchise Charge - This fee is compensation for the benefits and privileges granted under the Cable Television Franchise Agreement. The fees are in consideration of permission to use City streets and rights-of-way for the provision of cable services. Throughout the duration of the Agreement, the fee is established at 5% of gross subscriber revenues of which the City currently has approximately 31,000 subscribers. Cable Television Franchise Charge for 2024 are forecasted to increase 2.9% over 2023 Revised based on current collections. This revenue is forecasted to decline from 2025 through 2028 due to consumer activity. Revenues for 2024 are estimated to be \$1,771,250.

Gas/Electric Franchise Charge - The City currently has a nonexclusive franchise agreement with Xcel Energy for the right to furnish, sell, and distribute natural gas and electricity to residents and businesses within the community. The agreement provides Xcel Energy with access to public property to provide these services. In consideration for this franchise, the Company pays the City a sum equal to 3% of all revenues received from the sale of natural gas and electricity. Gas/Electric Franchise Charges for 2023 is forecasted to increase 2.9% from 2023 Revised given current collections. The revenue is forecast to increase 0.9% from 2025 through 2028. Revenues for 2024 are estimated to be \$6,179,418

Revenue Overview (continued)



Year	Franchise	% Chg
2019	\$ 6,188,923	
2020	\$ 5,985,637	-3.40%
2021	\$ 6,061,139	1.25%
2022	\$ 6,254,895	3.10%
2023	\$ 7,730,801	19.09%
2024	\$ 7,962,724	2.91%

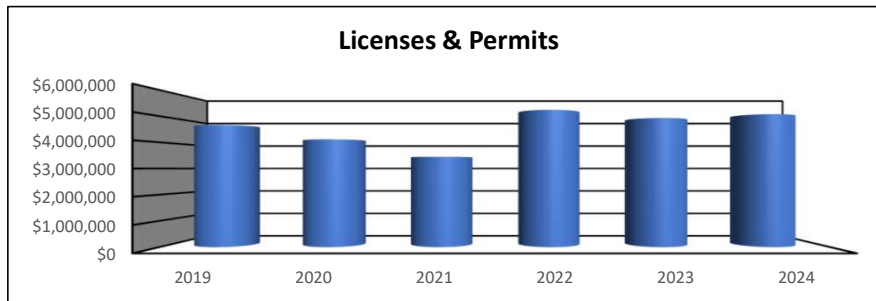
Hotel Accommodation Tax - The City imposes a 3% accommodations tax. This is in addition to the City's sales tax and is applied to charges for sleeping rooms or accommodations in the City if the occupancy is for a period of less than 30 consecutive days. The revenues collected are specifically reserved for economic development within the City.

Hotel accommodation tax for 2024 is forecasted to increase 3.4% from 2023 Revised collections due to the continued post pandemic recovery of the hotel industry. The forecast for 2025 to 2028 predicts annual increases of 3.4% per year. Revenues for 2024 are estimated at \$2,077,634.



Revenue Overview (continued)

Licenses & Permits – Licenses & permits are established by ordinance that allows the City to collect various licenses or permit fees. These licenses or permit fees allow the purchaser to perform or provide specific services or goods within the City. There are several types of licenses and permits required within the City. The following identifies the more significant licenses or permit fees.



Year	Charges for Services	% Chg
2019	\$ 4,661,369	
2020	\$ 4,111,662	-11.79%
2021	\$ 3,447,993	-16.14%
2022	\$ 5,236,039	51.86%
2023	\$ 4,926,045	-5.92%
2024	\$ 5,072,868	2.98%

Contractor's Registration – This is an annual registration fee for all construction contractors doing business within the boundaries of the City.

Contractor's Registrations for 2024 are expected to increase 2% over 2023 Revised based on year to date collections and trends. This revenue is expected to increase by 3.1% from 2025 through 2028 annually. Estimated revenues for 2024 are \$375,000.

Building Permit Fees – Building permit fees are based on the dollar valuation of the construction work to be performed. The valuation is determined using the cost per square foot published by the International Code Council (ICC). Permit fees are established by resolution and are budgeted based on local economic trends.



Revenue Overview (continued)

Licenses & Permits (Continued)

Building Permit Fees (Continued) – Building permit fees for 2024 are forecasted to increase 2% from 2023 Revised collections. Revenues are expected to increase 3.1% annually through 2028. Estimated revenues for 2024 are \$3,399,308

Public Way Permits – Public Way Permits are forecasted to increase 20.6% for 2024 from the 2023 Revised collections. This revenue is forecasted to decline by 5% annually through 2028 due to an expected decline. Estimated revenues for 2024 are \$633,500.

Lottery Proceeds are forecasted for 2024 to increase .4% from the 2023 Revised collections. Revenues for 2024-2028 are forecasted to continue to grow by 2.8% annually from 2025 to 2028.

County Road & Bridge – Jefferson County imposes a separate countywide mill levy, set by the County Commissioners, for construction and maintenance of roads and bridges. Funds are shared with local governments and are distributed based on the percent of assessed valuation to total countywide assessed valuation.

County road & bridge for 2024 is forecasted to increase 2% from 2023 Revised collection levels. Revenues for are forecasted to grow at 3.13% annually through 2028. 2024 Revenues are estimated at \$1,618,435.

Highway User's Tax – The Highway User's Tax (HUT) is a state collected locally shared revenue. HUT revenues are based on a variety of formulas that include revenues based on motor fuel taxes, driver's license, and motor vehicle registration fees. The HUT is distributed monthly among the state, counties, and municipalities based on a formula that takes into account the number of vehicles registered and the miles of streets in each municipality relative to the same data in other municipalities. These funds may be spent on new construction, safety, reconstruction, improvement, repair and maintenance, and capacity improvements. These sources may not be used for administrative purposes.

Highway user's tax for 2023 is forecasted to increase 1.53% from 2023 Revised revenues collected. Revenues from 2025 through 2028 are projected to increase 3.13% annually.



Revenue Overview (continued)

FASTER Fees – The *FASTER (Funding Advancement for Surface Transportation and Economy Recovery)* Fees are state collected locally shared revenues that became effective July 1, 2009. FASTER revenues are collected at the time of motor vehicle registration. There are two parts to this revenue, a road safety surcharge and a bridge safety surcharge. Both surcharges are based on vehicle weight; however, the road safety surcharge is the only one allocated to counties and municipalities. The bridge safety surcharge goes into a Bridge Enterprise Fund at the State level that can be accessed via loans or grants to the counties or municipalities. These funds must be spent on highways defined as road and related improvements and services. A more detailed definition is available from the Colorado Revised Statute 43-4-801(14).

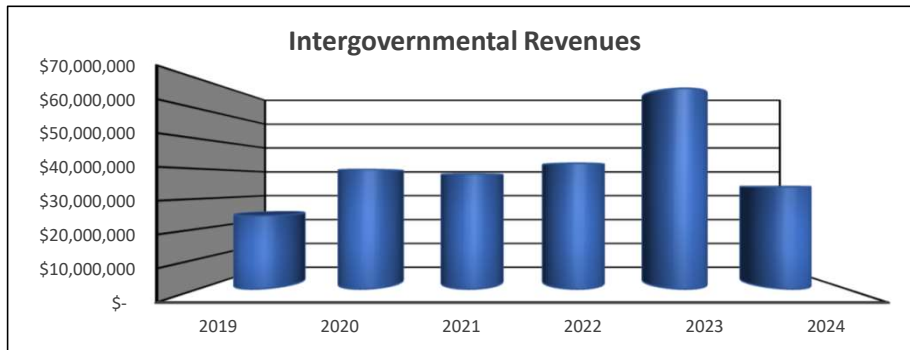
FASTER fees forecasted for 2024 reflect a 3.13% increase from 2023 Revised based on current year activity. Revenues are expected to be \$847,156.

Jefferson County Open Space Attributable Share – A countywide 0.5% sales tax is imposed on tangible personal property or taxable services purchased at retail in the County. Portions of the net proceeds from the sales tax after deducting for administrative expenses, are attributable to municipalities located within Jefferson County. The amount attributable is based on the ratio of automobile registrations in each municipality as a percent to the total registrations in the county.

Jefferson County Open Space Attributable Share for 2024 is forecasted to increase 2.5% over 2023 Revised projections. A 2% percent increase is forecasted for 2025 through 2028 based on information derived from the County. The forecasted change in revenues is different from the City's forecasted sales tax revenue because the countywide tax base is broader in nature and anticipates population growth. The City's anticipated share for 2024 is \$8,870,972.

Motor Vehicle Registration Fees – Motor vehicle registration fees are state imposed on the registration of a vehicle. Fees are primarily based on the weight of the vehicle (as published by the manufacturer) and the age of the vehicle. In addition to the base fees, there are other add-on fees that are imposed. The revenue received by a county, city, or town is "actual" fees collected for the month based on the number and type of vehicles registered. Motor Vehicle Registration Fees for 2024 are expected to increase 2% over 2023 Revised. Fees are expected to grow in 2025 through 2028 by 3.1% annually. The City anticipates \$546,277 for motor vehicle registration fees for 2024.

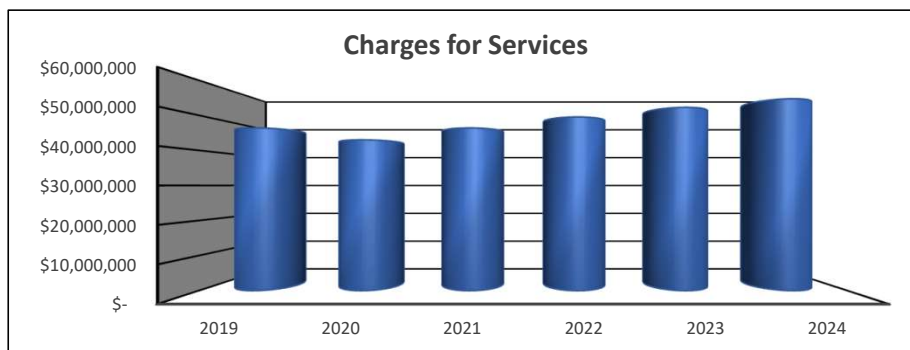
Grants – On an annual basis, the City applies for and is awarded significant grants from federal, state and local sources. Grant revenues and expenditures have variability from year to year and the timing of grant completion can change. For 2023 Revised, revenues are expected to increase 48% over 2022 Actuals. Due to the timing of grant applications and submissions for grant awards, the 2024 Budget has \$12,007,782 for expected grant revenue. This number will be adjusted during the 2024 Revised process as it normally is.

**Revenue Overview (continued)**

<u>Year</u>	<u>Intergovernmental Revenues</u>	<u>% Chg</u>
2019	\$ 24,362,161	
2020	\$ 39,747,865	63.15%
2021	\$ 38,256,922	-3.75%
2022	\$ 41,840,220	9.37%
2023	\$ 66,727,867	59.48%
2024	\$ 33,998,079	-49.05%

Charges for Services – User based fees and internal charges are established to help defray the cost of operations applicable to fleet maintenance, risk management, employee benefits, family services, municipal court costs, recreation, utilities, and victims' assistance.

Charges for Services in 2024 are forecasted to increase 4.75% from 2023 Revised based on the current year's activity and relevant business events. Estimated revenues for 2024 are \$54,433,914. For this strategic forecast for 2025 through 2028 the City expects revenues to grow with general inflation as the fees increase for services proportionately.



<u>Year</u>	<u>Charges for Services</u>	<u>% Chg</u>
2019	\$ 46,404,816	
2020	\$ 42,991,430	-7.36%
2021	\$ 46,374,737	7.87%
2022	\$ 49,511,657	6.76%
2023	\$ 52,240,092	5.51%
2024	\$ 54,708,914	4.73%

Fines and Forfeits – The Municipal Court assesses fees to parties found guilty of any municipal offense through the court system.

Fines and forfeits are forecasted for 2024 based on current year activity and are forecasted to increase by 2.3% in 2024 from 2023 Revised. They are forecasted to grow at 1.9% annually through 2028. For 2024, \$1,327,859 is budgeted as revenue from fines and forfeits.

Investment Income – The City's reserve funds are invested in accordance with the Colorado Revised Statute and the City Charter and interest is allocated to the appropriate fund on a quarterly basis.

Investment Income is forecasted based on historical and anticipated yields for the two-year Treasury bond. The City considers the ten-year average of the two-year Treasury bond constant maturity index. The expected yield is then applied to the applicable reserves. Estimated investment income for 2023 is \$4,891,250 due to the current strong economic conditions.

All Other Revenues – Other revenues consist of sale of fixed assets, donations, refunds and rebates, rental income, pledged funds, and all other miscellaneous revenues received by the City. All Other Revenues are forecasted using unique adjustments based on significant known factors for 2025 through 2028. Estimated revenues for 2024 are \$1,472,859.



Federal, State, and Local Grant Revenues

Grant Title	2023 Revised	2024 Budget	Source
40 West ArtLine Framework plan	\$ 11,177	\$ -	Federal
American Rescue Plan Act	10,790,533	-	Federal
CDBG Block Grant Administration	985,704	985,704	Federal
Child & Adult Care Food Program	112,000	112,000	Federal
Early Head Start-Federal	212,000	216,000	Federal
Emergency Mgmt Perf Grants Federal	12,500	50,000	Federal
EPA Brownfields Grant Federal	450,000	450,000	Federal
Federal Alameda Shared Use Path	12,573	-	Federal
FEMA - BCLP Federal	7,840	-	
FTA 5310 Lakewood Rides Federal	306,925	60,000	Federal
Federal Sheridan Boulevard Sidewalks	209,540	-	Federal
HCA Colorado Creative Industries	10,000	10,000	Federal
HCA Federal Grants	-	10,000	Federal
Head Start Program	1,218,000	1,242,000	Federal
High Visibility Enforce - Federal	20,000	-	Federal
Homeless Outreach	183,324	187,825	Federal
Internet Crimes Against Children-Federal	10,000	10,000	Federal
JAG 2019 - Federal	41,818	-	Federal
JAG 2020 - Federal	65,090	-	Federal
JAG 2021 - Federal	111,963	-	Federal
Kipling Median North Of Hampden	161,873	-	Federal
Kipling Signals @ 8Th Pl & Fed Ctr Gate 1	2,815,858	-	Federal
Lakewood Cultural Center - SVOG	190,211	-	Federal
Misc. Police Grants - Chief Of Police	39,000	39,000	Federal
OAA - Title III - Lakewood Rides Assisted Transportation	315,000	315,000	Federal
Pedestrian Safety - Fed 1	69,840	-	Federal
Pending Grants-PW	1,000,000	1,000,000	Federal
Planning Misc Grants-State	289,000	-	Federal
Seatbelt Grant Federal	11,792	9,000	Federal
Speed Enforcement	107,232	95,794	Federal
Wadsworth & Morrison Intersection	6,813,554	-	Federal
Water Fund Federal Grant	-	2,400,000	Federal
Westaf Federal Grants	2,500	2,500	Federal

Subtotal of Federal Grant Revenues	\$ 26,586,847	\$ 7,194,823	
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Federal, State, and Local Grant Revenues (continued)

Grant Title	2023 Revised	2024 Budget	Source
Auto Theft Task Force-State	\$ 1,818,289	\$ 2,066,200	State
Bear Creek Lake Park Archery Range Improvement	-	78,300	State
Colfax Safety Project CDOT	9,247,557	-	State
Colorado Historical Society Grants	50,000	200,000	State
Family Services Grants	593,000	-	State
Lakewood Leads	406,488	-	State
Misc. Police Grants - Chief Of Police	260,216	-	State
Municipal Court Grant	14,580	-	State
Open Space State Grants	750,000	-	State
Opportunity Zone Grant	25,000	-	State
Peace Officers Mental Health	229,278	-	State
Post 2009-State	77,587	-	State
Post Grant-State	11,000	11,000	State
SCFD Tier II	420,000	420,000	State
Subtotal of State Grant Revenues	\$ 13,902,995	\$ 2,775,500	
40 West ArtLine Framework plan	\$ 2,323	\$ -	Lakewood
Colfax Safety Project CDOT	8,210,610	2,837,000	Lakewood
Federal Alameda Shared Use Path	279,938	-	Lakewood
FTA 5310 Lakewood Rides Federal	73,965	61,520	Lakewood
HCA Federal Grants	10,000	10,000	Lakewood
Intergovernmental Transportation Support	1,500	-	Lakewood
Internet Crimes Against Children-Federal	168,880	-	Lakewood
Kipling Median North Of Hampden	250,000	-	Lakewood
Kipling Signals @ 8Th Pl & Fed Ctr Gate 1	434,635	-	Lakewood
Misc. Police Grants - Chief Of Police	8,500	8,500	Lakewood
OAA - Title III - Lakewood Rides Assisted Transportation	31,500	31,500	Lakewood
Wadsworth & Morrison Intersection	1,663,588	-	Lakewood
Westaf Grant Match	11,000	11,000	Lakewood
Subtotal of Local Grant Revenues	\$ 11,146,439	\$ 2,959,520	
Total All Grant Revenues	\$ 51,636,282	\$ 12,929,843	

Notes:

Refer to Glossary for acronym definitions

Grants can require City matched funding.



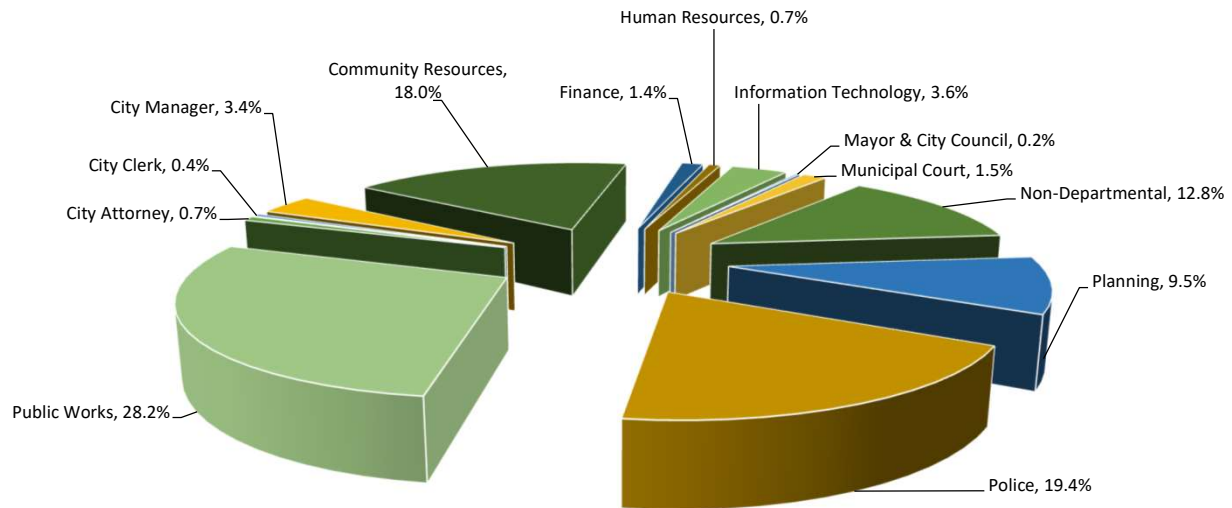
CITY EXPENSE BUDGET SUMMARY
BY ALL FUND TYPES, BY DEPARTMENT, AND BY PROGRAM
2024 BUDGET

City Department By Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Mayor & City Council	\$ 682,083	\$ -	\$ -	\$ -	\$ -	\$ 682,083
City Manager's Office	\$ 2,970,355	\$ 8,360,089	\$ 100,000	\$ -	\$ -	\$ 11,430,445
City Management	1,563,520	-	-	-	-	1,563,520
Communications	1,406,835	-	100,000	-	-	1,506,835
Economic Development	-	8,360,089	-	-	-	8,360,089
City Attorney's Office	\$ 2,384,294	\$ -	\$ -	\$ -	\$ -	\$ 2,384,294
City Clerk's Office	\$ 1,395,721	\$ -	\$ -	\$ -	\$ -	\$ 1,395,721
Community Resources	\$ 23,464,451	\$ 27,070,856	\$ 2,436,000	\$ 7,158,327	\$ -	\$ 60,129,633
Community Resources Administration	2,094,585	-	-	-	-	2,094,585
Family Services	1,905,870	1,416,046	-	-	-	3,321,916
Golf Course Operations	-	-	-	7,158,327	-	7,158,327
Heritage, Culture & the Arts	-	3,409,326	-	-	-	3,409,326
Planning, Construction & Maintenance	5,983,594	15,916,929	2,336,000	-	-	24,236,524
Recreation	7,552,979	594,793	100,000	-	-	8,247,771
Park Operations	5,927,423	5,733,762	-	-	-	11,661,185
Finance	\$ 4,551,293	\$ -	\$ -	\$ -	\$ -	\$ 4,551,293
Finance Administration	403,504	-	-	-	-	403,504
Finance Operations	2,251,997	-	-	-	-	2,251,997
Revenue Division	1,387,727	-	-	-	-	1,387,727
Budget and Financial Strategy	508,065	-	-	-	-	508,065
Human Resources	\$ 2,459,324	\$ -	\$ -	\$ -	\$ -	\$ 2,459,324
Information Technology	\$ 9,236,352	\$ -	\$ 2,809,000	\$ -	\$ -	\$ 12,045,352
Municipal Court	\$ 4,989,370	\$ -	\$ -	\$ -	\$ -	\$ 4,989,370
Municipal Court Administration	540,284	-	-	-	-	540,284
Court Marshal	903,920	-	-	-	-	903,920
Judicial	762,873	-	-	-	-	762,873
Probation Services	1,253,811	-	-	-	-	1,253,811
Violations Bureau	1,528,480	-	-	-	-	1,528,480
Planning	\$ 7,734,034	\$ 23,991,410	\$ 74,000	\$ -	\$ -	\$ 31,799,445



CITY BUDGET SUMMARY
BY ALL FUND TYPES, BY DEPARTMENT, AND BY PROGRAM
2024 BUDGET

City Department By Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Police	\$ 60,026,446	\$ 4,823,174	\$ -	\$ -	\$ -	\$ 64,849,619
Office of the Chief of Police	10,395,325	166,703	-	-	-	10,562,028
Investigations	14,201,197	2,633,486	-	-	-	16,834,683
Patrol Services	24,682,845	1,444,458	-	-	-	26,127,303
Support Services	10,747,079	578,527	-	-	-	11,325,606
Public Works	\$ 21,854,720	\$ 9,472,592	\$ 30,192,427	\$ 32,646,857	\$ -	\$ 94,166,597
Public Works Administration	265,990	1,000,000	-	-	-	1,265,990
Engineering	5,912,616	4,525,592	6,687,872	-	-	17,126,080
Fleet Management	6,155,191	30,000	6,261,235	-	-	12,446,427
Public Works Maintenance	4,328,833	-	12,418,729	-	-	16,747,562
Sewer Utility	-	-	-	6,194,704	-	6,194,704
Stormwater Management Utility	-	-	-	23,807,008	-	23,807,008
Traffic Engineering	5,192,090	3,917,000	4,824,591	-	-	13,933,681
Water Utility	-	-	-	2,645,145	-	2,645,145
Non-Departmental	\$ 16,186,032	\$ 600,000	\$ 5,095,139	\$ 80,500	\$ 20,886,257	\$ 42,847,927
Citywide Employee Benefits	2,250,000	-	-	80,500	160,000	2,490,500
Debt Obligations & Special Projects	13,215,242	-	2,095,139	-	344,768	15,655,149
Self-Insurance Funding	1,200,000	100,000	-	-	20,381,488	21,681,488
Total by Fund	\$ 157,934,475	\$ 74,318,122	\$ 40,706,566	\$ 39,885,684	\$ 20,886,257	\$ 333,731,103





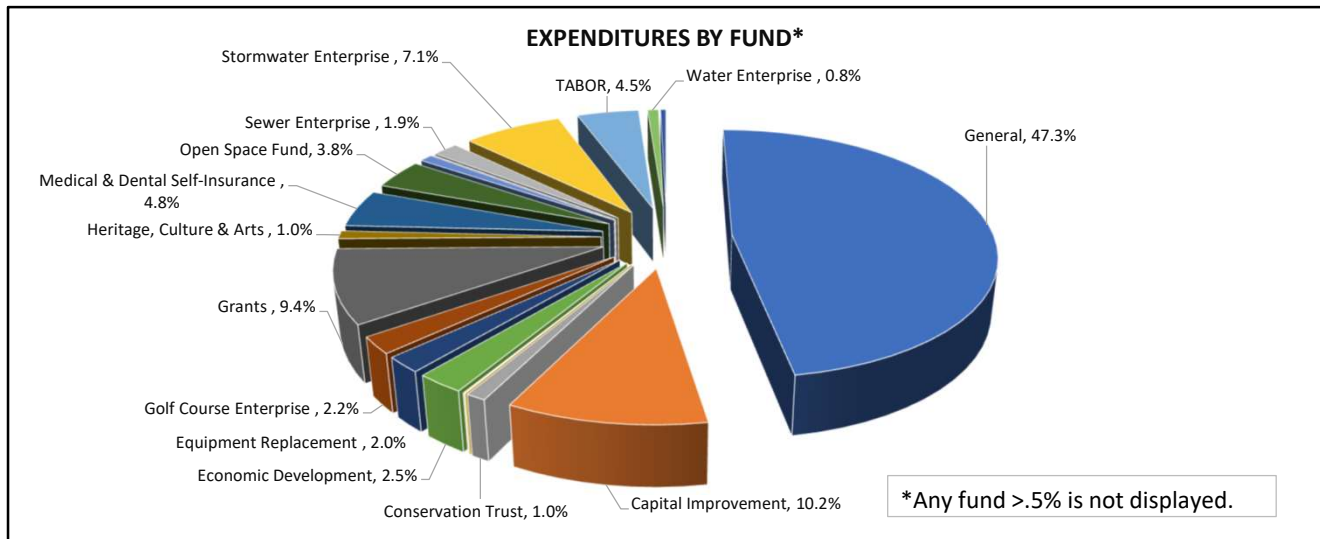
FUNCTIONAL UNITS BY FUND
2024 BUDGET

Department	Mayor and City Council	City Manager's Office	City Attorney's Office	City Clerk's Office	Community Resources	Finance
General	\$ 682,083	\$ 2,970,355	\$ 2,384,294	\$ 1,395,721	\$ 23,464,451	\$ 4,551,293
Capital Improvement	-	-	-	-	2,336,000	-
Conservation Trust	-	-	-	-	3,445,000	-
Economic Development	-	8,360,089	-	-	-	-
Equipment Replacement	-	100,000	-	-	100,000	-
Golf Course Enterprise	-	-	-	-	7,158,327	-
Grants	-	-	-	-	2,010,839	-
Heritage, Culture & Arts	-	-	-	-	3,409,326	-
Open Space	-	-	-	-	12,675,691	-
TABOR	-	-	-	-	5,530,000	-
Total	\$ 682,083	\$ 11,430,445	\$ 2,384,294	\$ 1,395,721	\$ 60,129,633	\$ 4,551,293



FUNCTIONAL UNITS BY FUND
2024 BUDGET

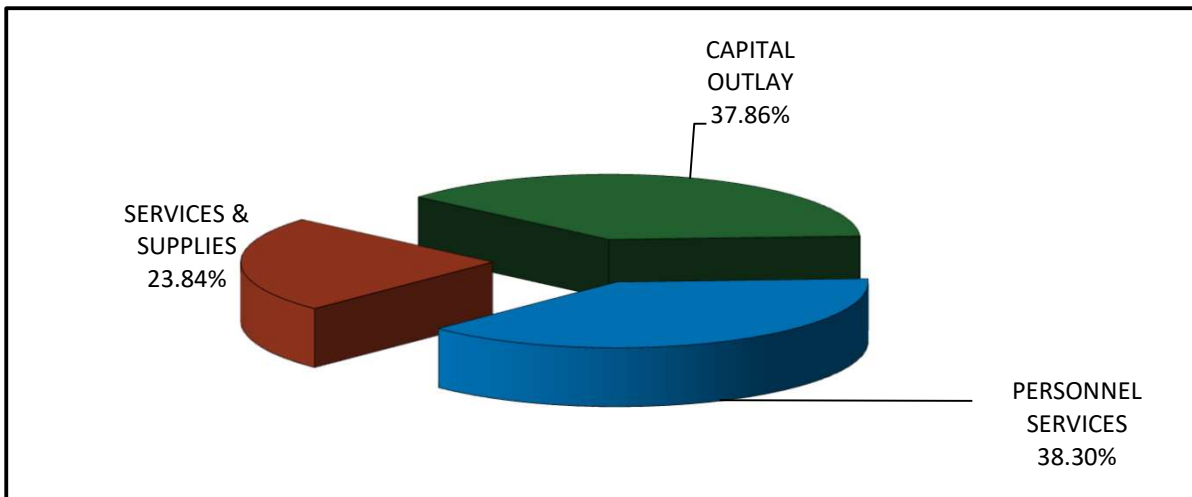
Human Resources	Information Technology	Municipal Court	Planning	Police	Public Works	Non- Departmental	Total
\$ 2,459,324	\$ 9,236,352	\$ 4,989,370	\$ 7,734,034	\$ 60,026,446	\$ 21,854,720	\$ 16,186,032	\$ 157,934,475
-	-	-	74,000	-	26,542,427	5,095,139	34,047,566
-	-	-	-	-	-	262,035	262,035
-	-	-	-	-	-	82,733	82,733
-	2,809,000	-	-	-	3,650,000	-	6,659,000
-	-	-	-	-	-	21,000	7,179,327
-	-	-	23,991,410	3,137,516	1,880,000	500,000	31,519,766
-	-	-	-	-	-	15,969,593	15,969,593
-	-	-	-	-	-	3,106,475	3,106,475
-	-	-	-	-	-	160,000	160,000
-	-	-	-	-	6,194,704	15,000	6,209,704
-	-	-	-	-	23,807,008	42,000	23,849,008
-	-	-	-	1,685,657	7,592,592	100,000	14,908,250
-	-	-	-	-	2,645,145	2,500	2,647,645
-	-	-	-	-	-	1,305,420	1,305,420
\$ 2,459,324	\$ 12,045,352	\$ 4,989,370	\$ 31,799,445	\$ 64,849,619	\$ 94,166,597	\$ 42,847,927	\$ 333,731,103





**ALL FUNDS - SUMMARY OF EXPENDITURES BY CLASSIFICATION
2024 BUDGET**

	PERSONNEL SERVICES	SERVICES & SUPPLIES	CAPITAL OUTLAY	TOTAL
MAYOR & CITY COUNCIL	\$ 400,460	\$ 281,623	\$ -	\$ 682,083
CITY MANAGER	3,062,424	1,913,266	6,454,755	11,430,445
CITY ATTORNEY	2,152,461	231,833	-	2,384,294
CITY CLERK	1,184,449	211,272	-	1,395,721
COMMUNITY RESOURCES	28,038,407	13,639,708	18,239,680	59,917,794
FINANCE	3,604,755	946,539	-	4,551,293
HUMAN RESOURCES	2,266,474	192,850	-	2,459,324
INFORMATION TECHNOLOGY	5,042,731	5,893,621	1,109,000	12,045,352
MUNICIPAL COURT	4,528,182	461,188	-	4,989,370
PLANNING	4,142,226	2,755,024	24,902,195	31,799,445
POLICE	54,843,182	9,737,438	269,000	64,849,619
PUBLIC WORKS	16,740,700	24,297,320	53,128,576	94,166,597
NON-DEPARTMENTAL	1,655,440	18,915,718	22,095,139	42,666,297
TOTALS	\$ 127,661,889	\$ 79,477,400	\$ 126,198,345	\$ 333,337,634

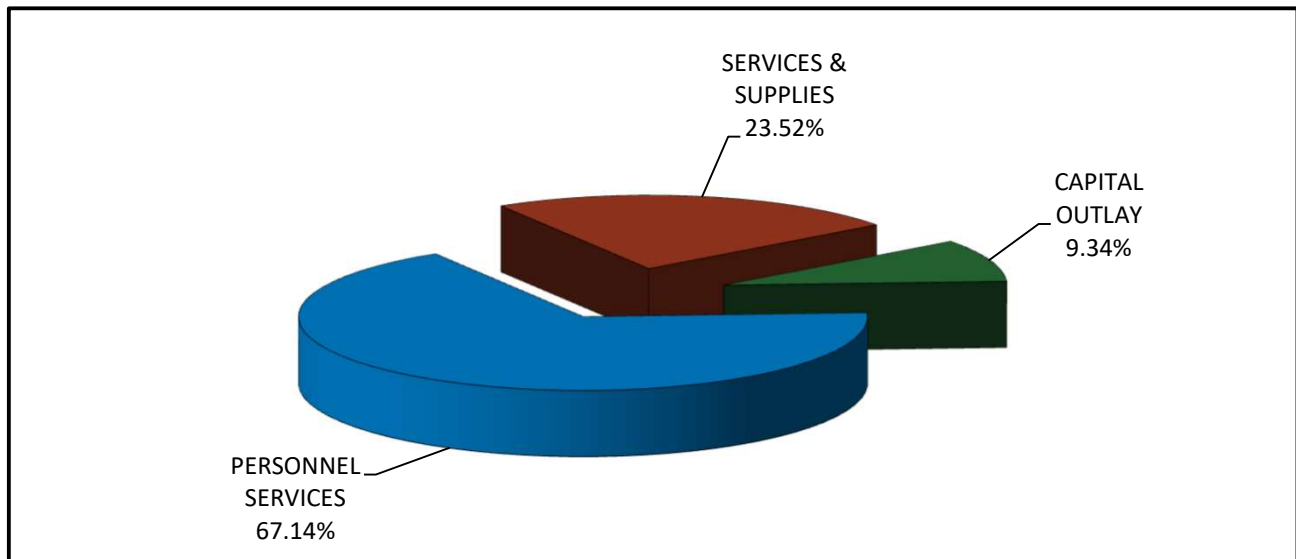


* The graph above does not include debt obligations.



**SUMMARY OF EXPENDITURES BY CLASSIFICATION AND BY DEPARTMENT
GENERAL FUND ONLY
2024 BUDGET**

	PERSONNEL SERVICES	SERVICES & SUPPLIES	CAPITAL OUTLAY	TOTAL
MAYOR & CITY COUNCIL	\$ 400,460	\$ 281,623	\$ -	\$ 682,083
CITY MANAGER	2,420,089	550,266	-	2,970,355
CITY ATTORNEY	2,152,461	231,833	-	2,384,294
CITY CLERK	1,184,449	211,272	-	1,395,721
COMMUNITY RESOURCES	15,465,492	7,752,322	131,548	23,349,362
FINANCE	3,604,755	946,539	-	4,551,293
HUMAN RESOURCES	2,266,474	192,850	-	2,459,324
INFORMATION TECHNOLOGY	5,042,731	4,193,621	-	9,236,352
MUNICIPAL COURT	4,528,182	461,188	-	4,989,370
PLANNING	3,802,110	1,437,924	2,494,000	7,734,034
POLICE	53,016,888	6,956,558	53,000	60,026,446
PUBLIC WORKS	10,922,909	10,879,749	52,062	21,854,720
NON-DEPARTMENTAL	1,024,790	2,979,612	12,000,000	16,004,402
TOTAL GENERAL FUND	\$ 105,831,790	\$ 37,075,356	\$ 14,730,610	\$ 157,637,756

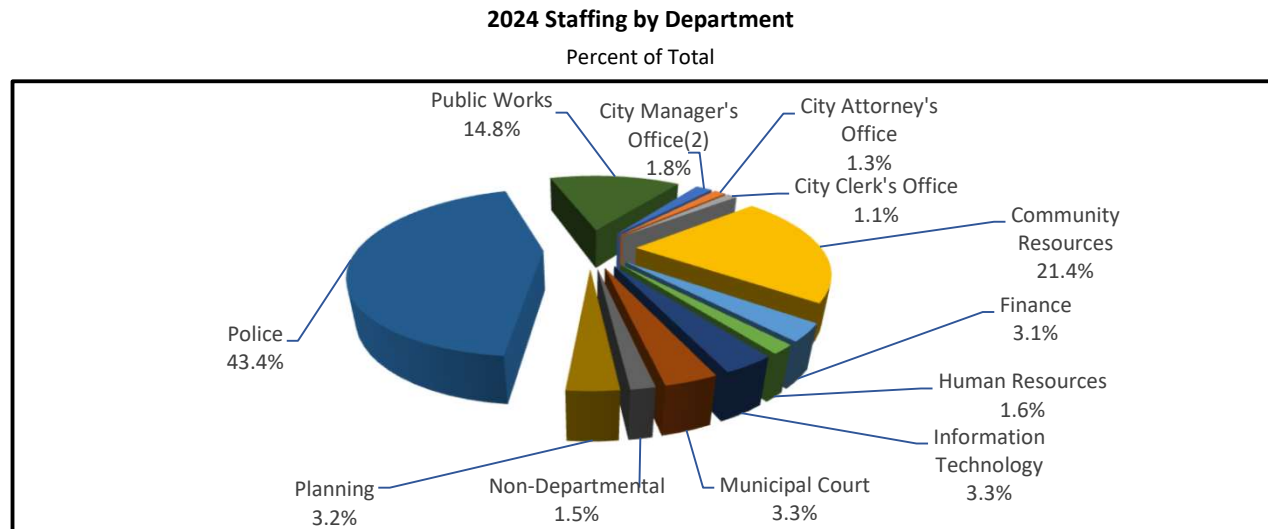


Note: The above schedule does not include any debt obligations or operating transfers out.



STAFFING OVERVIEW

A significant part, 46.2%, of the City's total budget is funding for personnel who in turn provide service to the community. Details on staffing changes are provided within each Departmental section. The following graph identifies full-time positions by department stated as full-time equivalents (FTE).



Staffing Comparisons of Full-Time Positions by Department

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

Departments ⁽¹⁾	2022 Revised	2023 Budget	*2023 Revised	2024 Budget
City Manager's Office ⁽²⁾	14.75	16.75	16.75	16.75
City Attorney's Office	12.00	12.00	12.00	12.00
City Clerk's Office	8.00	9.00	9.00	10.00
Community Resources	183.00	191.00	191.00	194.00
Finance	26.40	27.20	27.15	28.15
Human Resources	10.30	10.70	14.70	14.70
Information Technology	29.00	29.00	29.00	30.00
Municipal Court	29.60	32.00	30.00	30.00
Non-Departmental	6.70	15.70	12.70	13.70
Planning	24.00	25.00	26.00	29.00
Police	384.00	392.00	392.60	393.60
Public Works	127.60	128.60	129.50	134.50
Total Full-Time Positions (FTE):	855.35	888.95	890.40	906.40
Police Recruits	15.00	15.00	24.00	24.00

** As of 2022 Revised, the previously unfunded vacant positions were removed.*

(1) A detailed list of positions by Department is located in the appendix

(2) Staffing for City Manager's Office does not include personnel dedicated to Lakewood Reinvestment Authority activities for which a budget is not appropriated by the City Council.



**STAFFING SUMMARY
BY FUND TYPE, BY DEPARTMENT,
BY FULL-TIME EMPLOYEES (STATED AS FTE), AND PART-TIME HOURS
2024 BUDGET**

Financial Sources	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds	Total
Mayor & City Council					
City Manager's Office					
Full-Time Employees	12.00	4.75	-	-	16.75
Part-Time Hours	1,773	-	-	-	1,773
City Attorney's Office					
Full-Time Employees	12.00	-	-	-	12.00
Part-Time Hours	181	-	-	-	181
City Clerk's Office					
Full-Time Employees	10.00	-	-	-	10.00
Part-Time Hours	1,541	-	-	-	1,541
Community Resources					
Full-Time Employees	106.45	68.65	-	18.90	194.00
Part-Time Hours	231,407	106,191		89,742	424,763
Finance					
Full-Time Employees	28.15	-	-	-	28.15
Part-Time Hours	5,248	-	-	-	5,248
Human Resources					
Full-Time Employees	14.70	-	-	-	14.70
Part-Time Hours	3,046	-	-	-	3,046
Information Technology					
Full-Time Employees	30.00	-	-	-	30.00
Part-Time Hours	520	-	-	-	520
Municipal Court					
Full-Time Employees	30.00	-	-	-	30.00
Part-Time Hours	8,965	-	-	-	8,965
Non-Departmental					
Full-Time Employees	10	-	-	3.70	13.70
Part-Time Hours	454	-	-	-	454
Planning					
Full-Time Employees	26.80	2.20	-	-	29.00
Part-Time Hours	4,346	-	-	-	4,346
Police					
Full-Time Employees	381.60	12.00	-	-	393.60
Part-Time Hours	15,346	1,560	-	-	16,906
Public Works					
Full-Time Employees	88.47	2.30	16.51	27.22	134.50
Part-Time Hours	16,284	-	2,842	1,887	21,013
Total Full-Time Employees (Stated as FTE)	750.17	89.90	16.51	49.82	906.40
Total Part-Time Hours	284,647	107,751	2,842	91,629	488,756
Total FTE Employees	887.02	141.70	17.88	93.87	1,140.47



LINKING LONG-TERM AND SHORT-TERM GOALS

The Mayor and City Council take into consideration the "Council's Commitment to Citizens and Core Community Values" with each policy decision they make, thus furthering the mission of City government to provide a "Quality lifestyle fostered by a transparent government" for all Lakewood residents.

LONG-TERM GOALS 2025-2028	SHORT-TERM GOALS 2023-2024	IMPLEMENTATION DEPARTMENT
SAFE COMMUNITY		
Lakewood Municipal Probation will compile data from the risk assessments to track program success rates, short-term (1-year) and long term recidivism (3-year) rates to ensure efficiency and make adjustments where needed. Probation will work with internal partners within the Municipal Prosecutor's Office and Municipal Court to formulate individualized sentencing recommendations, using the risk assessment tools and compiled data as a guideline, that decrease future criminal justice contacts and promote public safety for the population of offenders summonsed into our Court	Lakewood Municipal Probation will implement and consistently apply scores from the adult and juvenile risk assessment tools to direct the level of supervision and match appropriate interventions with each offender. The risk assessments will be used as a guideline for sentencing recommendations made to the Court to provide individualized terms of supervision for each offender	Municipal Court
The Municipal Court plans to enhance the Community Court program by increasing its frequency to twice a month and introducing a new venue. We also intend to foster collaboration with diverse non-profit organizations to broaden the network of community partners. Through this collaboration, we aim to expand available resources and services, with the ultimate goal of supporting both court clients and community members facing various challenges in areas of need	Community Outreach Court sessions are held every first Thursday of the month. These sessions not only offer convenient access to the court but also provide valuable assistance from our dedicated community partners. The Municipal Court is committed to reaching out to our clients and other community members in need. The objective is to focus on promoting and informing the general public about the Community Outreach Court	Municipal Court
Implement recommendations from the Strategic Housing Plan	Adopt the Strategic Housing Plan and implement its recommendations	Planning
The department will develop a community policing and crime prevention approach with the goal to stem the increase in crime and quality of life concerns in parts of the city that are experiencing chronic and growing crime patterns and trends	In collaboration with the Investigations Division, the Patrol Division will continue to conduct directed enforcement utilizing crime data provided by crime analysts. Joint operations will be conducted targeting high crime and high call-for-service locations	Police Department
Utilize advancements in technology to improve customer service, expand community communication and relationships and increase police department transparency	Increase use of social media and networking sites in an effort to increase investigative leads, solve crimes, identify threats, and educate the public. Explore the use of social media and networking, and Channel 8 to release crime analysis trending and hot spot data to the public. Target hardening tips to avoid further victimization will be provided	Police Department
Improve City-owned Right-of-Way infrastructure and safety	Focus on multi-modal projects; ADA improvements; pavement resurfacing; intersection and Right-of-Way upgrades; becoming more self-sustainable in snow operations; expanding capacity to execute capital improvements	Public Works
Collaborate to improve State-owned Right-of Way infrastructure and safety	Focus on working with Colorado Department of Transportation to improve State-owned Rights-of-Way; evaluating opportunities for devolution of Rights-of-Way as opportunities arise	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2025-2028	SHORT-TERM GOALS 2023-2024	IMPLEMENTATION DEPARTMENT
OPEN AND HONEST COMMUNICATION		
Implement the Imagine Tomorrow! master plan, charting the course of art, parks, and recreation for the next 10 years	Begin implementations of residents' action plan items listed in Appendix I of the master plan	Community Resources
Enhance communication channels and deliver exceptional customer service to the general public	Deploy SMS text messaging reminders for court appearance dates for both defendants and victims. Maintain the practice of informing victims about forthcoming court dates pertaining to cases involving domestic violence and assault. Allow victims to express their statements to the court either in person, over the phone, or through video calls	Municipal Court
Maintain a diverse range of communication channels in order to provide updates and solicit feedback on sustainability division programs and projects. Ensure that communication channels are inclusive and reach a diverse audience through the use of a range of media platforms	Increase participation, followers, and subscription to the monthly Sustainability Newsletter, Planning and Sustainability Facebook page, the Lakewood Sustainability Cooperative database, and Sustainable Neighborhood Program communication channels	Planning
Provide timely and accurate information and service	Focus on timely and accurate responses to permit applicants, members of the public, partner agencies, other city departments and City Council	Public Works
FISCAL RESPONSIBILITY		
Serve the diverse needs of the community by balancing the unique arts, parks and recreation programming, services and events with the demand for high-quality core services. (Imagine Tomorrow! Goal 1)	Seek the resources to achieve staffing levels necessary to deliver high quality programs, services, events and facilities that meet community needs	Community Resources
Implement Accessible, Sustainable, and Pragmatic Digital Business Solutions	Implement digital business solutions that will help transform how we work, and which will act as force-multipliers in driving efficiencies and cost optimization across the organization, helping our city achieve operational goals and allowing businesses and residents to securely engage with the city remotely through increased and equitable access to services outside the current limitations of standard business hours and physical locations	Information Technology
Develop a long-term funding solution for treatment based services	Seek grant funding and other means to provide financial assistance to court clientele in order to reduce the financial barrier that may prevent them from obtaining treatment	Municipal Court
Effectively and efficiently utilize the City's resources	Continue to evaluate grant opportunities, community partnerships, rebates, and other opportunities to make the most of resources	Planning
Advance the City's ability to benefit from technical innovations and implement digital solutions that will act as a force multiplier in driving efficiencies across the organization to meet business and citizen expectations for modern service delivery	Continue providing digital solutions that allow businesses and residents to access police department services 24/7	Police Department
Continue to increase the role of civilian employees within the organization to support and provide timely services to the community	Identify areas of opportunities for an increased civilian workforce	Police Department



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2025-2028	SHORT-TERM GOALS 2023-2024	IMPLEMENTATION DEPARTMENT
FISCAL RESPONSIBILITY		
Operate three Enterprise Funds for reliable water distribution, sanitary sewer collection, and stormwater infrastructure within City service areas	Focus on completing master plans; completing Total Service Survey for water infrastructure; extending infrastructure service life through quality maintenance; executing capital projects; permitting and reporting; inspections and enforcement; rate setting and studies	Public Works
Manage fleet replacement plans	Focus on cooperatively implementing 5-year vehicle and equipment replacement plan as market allows; extending usable life of vehicles as necessary to satisfy missions	Public Works
Build a new maintenance campus	Focus on identifying and purchasing property; followed by initiating master planning, design, and construction	Public Works
EDUCATION AND INFORMATION		
Connect the community to arts, parks and recreation facilities, programs and services, and empower residents to make the most of the opportunities available to them. (Imagine Tomorrow! Goal 4)	Track metrics and develop a Community Resources Department marketing plan to ensure the continued delivery of consistent and impactful messaging through standardized practices and new communications tools. Transition to a new arts, parks and recreation management system	Community Resources
Collaborate with other departments to align HR strategies with overall organizational objectives. Work closely with departments to understand organizational needs and provide HR support in achieving strategic goals	Continue to develop workforce planning cycle to better advise directors on organizational optimization	Human Resources
Stay updated with labor laws, regulations, and compliance requirements, ensuring HR practices align with legal and ethical standards. Develop and implement policies and procedures that promote ethical behavior, integrity, and fair treatment of employees	Attend annual HR law seminars to ensure full compliance with HR standards	Human Resources
Promote public awareness regarding the functions and responsibilities of the Municipal Court	Continue to collaborate with community partners and other courts about our processes and mission. Work with Community Partners to highlight the successes of the Court	Municipal Court
Engage with Lakewood youth through partnerships with organizations and with Jeffco Public Schools. Work with the Historic Preservation Commission to promote the benefits of historic preservation, preserve historic resources, and implement the Historic Preservation Plan	Work with the Historic Preservation Commission to promote the benefits of historic preservation.	Planning
Provide useful information to multiple audiences	Use various media tools to focus on recycling, stormwater, permit processes, capital project status, alternative transportation, snow operations	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2025-2028	SHORT-TERM GOALS 2023-2024	IMPLEMENTATION DEPARTMENT
QUALITY TRANSPORTATION OPTIONS		
Enable physical, mental and social well-being by fostering a healthy community with equitable access to arts, parks, recreation, trails and open spaces. (Imagine Tomorrow! Goal 6)	Provide arts, parks and recreation facilities that are inclusive and accessible to all abilities by educating residents on various financial assistance opportunities available, striving for equitable distribution of parks, and establishing best practices related to diversity and inclusivity	Community Resources
Collaborate with Transportation Division of Public Works and the Community Resources Department to enhance multi-modal facilities and reduce transportation related emissions across the city in support of the Comprehensive Plan and sustainability goals	Provide support to various projects that promote other multimodal options besides single-occupancy vehicles including the bicycle master plan update, wayfinding, bicycle and pedestrian safety campaigns, infrastructure assessments, and employee commuting programs. Reduce vehicle related GHG emissions by supporting access to electric vehicles and charging infrastructure	Planning
Build and improve multi-modal options within City transportation infrastructure	Focus on incremental approach to implementing 2018 Bicycle System Master Plan	Public Works
QUALITY ECONOMIC DEVELOPMENT		
Promote and attract Transit Oriented Development as appropriate within the City - focus on West Corridor	Collaborate with 40 West, WCCA, BID to improve Colfax, encourage arts district growth, ArtLine implementation, and work with Design Review Commission to develop design standards and guidelines for Lamar Street and the Art Line	Planning
Support economic resilience and sustainability in Lakewood's business community in partnership with Lakewood Economic Development and Lakewood's business associations	Strategic collaboration between the Planning Department and the Economic Development division. Provide resources to support sustainable business operations	Planning
Improve the spectrum of development services to ensure timely, quality, compliant construction in the community	Focus on improving processes for major development projects while maintaining service level for all permit applications; implementing adopted building codes; metrics for quality, compliant, timely reviews and inspections	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2025-2028	SHORT-TERM GOALS 2023-2024	IMPLEMENTATION DEPARTMENT
PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE		
Respond to community needs and priorities by maximizing the efficiency of existing arts, parks and recreation facilities and resources through proactive asset management and stewardship. (Imagine Tomorrow! Goal 2)	Analyze ongoing maintenance investment and resources for maximum benefit to the community. Expand opportunities for sanctioned off leash dog areas	Community Resources
Invest in HR technology systems and tools to streamline HR processes, such as recruitment, onboarding, performance management, benefits, compensation and payroll. Leverage automation to reduce administrative tasks and enhance efficiency	Maximize return on investment for the Workday platform implementation	Human Resources
Utilize data-driven insights to measure HR effectiveness and align HR strategies with business goals. Implement HR analytics tools to track key performance indicators (KPIs), such as employee turnover, engagement, and productivity, to make informed decisions	Understand Workday capabilities after go-live with regards to business intelligence	Human Resources
Build secure, resilient operations	Advance the city's core technology eco-system to ensure secure operations, provide the ability for all business functions to adapt to emerging needs, and create resiliency for uninterrupted operations. Also, strengthen the city's cybersecurity posture, reduce risks, protect critical systems and information, and provide secure digital services to ensure the city meets its operational goals	Information Technology
Drive Enterprise-Wide Efficiencies through Robust Technology Resource Management	With the continued shift to cloud solutions and services, implement core technologies to keep pace with the changing technology eco-system and improve operational performance and efficiencies, including running and monitoring systems, automating changes, enhancing the ability to respond to events, and defining cross-city standards to manage daily operations	Information Technology
Build a Future-Ready Lakewood and Deliver World-Class Services to the Community	Implement smart and secure business solutions that will help the city quickly adapt to the ever-changing world around us while also helping to shift our city resources from managing inflexible tools, disparate solutions, and manual processes to empowering our most valuable asset, our employees, with timely information, powerful analytics, collaborative tools, and sustainable business processes so that we can in turn focus on continually delivering innovative, world-class services to our community	Information Technology
Evaluate opportunities for utilizing technology to expand and modernize court operations. This includes conducting virtual court hearings, breakout rooms for individualized meetings, SMS text messaging reminders, probation appointments, and facilitating offsite remote work	Maintain collaboration with the Information Technology Department to develop and implement user-friendly and efficient technologies that enable seamless access for both staff and the public	Municipal Court
Plan for fleet electrification and other alternative fuels	Focus on interdepartmental planning to execute opportunities for Electric Vehicle charging at City facilities; integration of EV in City fleet	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2025-2028	SHORT-TERM GOALS 2023-2024	IMPLEMENTATION DEPARTMENT
QUALITY LIVING ENVIRONMENT		
Inspire enjoyment, creativity and wellness by offering a safe and rewarding experience in our parks, facilities and trails. (Imagine Tomorrow! Goal 3)	Consider opportunities to maximize the user experience at Bear Creek Lake Park and William F. Hayden Park	Community Resources
Enable physical, mental and social well-being by fostering a healthy community with equitable access to arts, parks, recreation, trails and open spaces. (Imagine Tomorrow! Goal 6)	Provide arts, parks and recreation facilities that are inclusive and accessible to all abilities by educating residents on various financial assistance opportunities available, striving for equitable distribution of parks, and establishing best practices related to diversity and inclusivity	Community Resources
Improve City-owned infrastructure	Focus on 5-year Capital Improvement and Preservation Plan projects; asset management; master plans	Public Works
COMMUNITY SUSTAINABILITY		
Responsibly conserve vibrant arts, parks and recreation resources through preservation, sustainable practices and environmental stewardship. (Imagine Tomorrow! Goal 5)	Coordinate with the Lakewood Sustainability Division to advance the City's Energy, Water, and Built Environment Goals adopted as part of the 2015 Sustainability Plan during facility upgrades and new construction. Advance Tree canopy goals through the city's tree sale	Community Resources
Support engaged and resilient neighborhoods by enabling active participation from residents to achieve community climate and sustainability goals	Continue to expand participation and impact of Lakewood's Sustainable Neighborhoods Program	Planning
Achieve Lakewood's Climate Commitments including Lakewood's Science-based emissions reduction target of reducing emissions by 61% below 2018 levels by 2030 and achieving carbon neutrality by 2050	Continue to implement sustainable development standards for new construction that reduce emissions attributed to the built environment while developing policies, resources and programs that support retrofits and efficiency projects for existing buildings	Planning
Plan for long-term impacts of climate change to ensure community and economic resilience with consideration of the unique needs vulnerabilities of Lakewood's diverse neighborhoods and residents	Continue to identify climate related risks and vulnerabilities in order to inform planning projects and to develop strategies and resources to enhance community resilience	Planning
Implement the Colfax Action Plan and the ArtLine Framework Plan	Work on moving forward Action Steps including Placemaking elements, protecting historic resources, and creating mix of employment and housing. Continue to support implementation of the ArtLine Project through adoption and implementation of the ArtLine Framework Plan	Planning
Improve natural resource and conservation programs	Focus on state and local level memberships and collaboration; traditional recycling and household hazardous chemical and waste recycling; energy and utility conservation; permit compliance; evaluate divestiture of City-owned water distribution; prepare for purchase of Xcel-owned streetlights; multi-modal concepts in Comprehensive Plan; code compliance	Public Works



Debt Service and Financial Obligations

All of the City of Lakewood's debt service and financial obligations are appropriated for each budget year, whether or not they are legally classified as debt. In Colorado, Certificates of Participation (COP) and lease purchase agreements are not considered debt. This was decided in the court case of Gude vs. City of Lakewood 636 P.2d 691.

The City's bond ratings are reviewed periodically by Standard & Poor's (S&P). Standard & Poor's defines AA as "The obligor's capacity to meet its financial commitment on the obligation is very strong". The ratings for current financial obligations are as follows:

S&P Review	Obligation	Rating
18-Dec-13	Certificates of Participation, 2006A	AA

Legal Debt Limit

The City of Lakewood is a home rule city. The Colorado Revised Statutes provides that general obligation indebtedness for all purposes shall not at any time exceed 3 percent (3%) of the actual value, as determined by the County Assessor, of the taxable property in the City. The exception is debt that may be incurred in supplying water. As of December 31, 2021, the City has no general obligation debt outstanding. The City currently does not have any general obligation debt and does not intend to issue any at this time. The City's debt is within the legal debt limit as demonstrated by the table below:

Assessed Value	\$2,852,348,145
Actual Value	\$28,590,513,734
Debt Limit: 3 Percent of Actual Value	\$857,715,412
Less: Assets in Debt Service	\$0
Legal Debt Margin	\$857,715,412
Amount of Bonded Debt Applicable to Debt Limit	\$0



Information on Financial Obligations

The City also has a number of lease purchase agreements for equipment, land, and improvements. In general, the agreements were entered into because of the relatively small amounts borrowed, the estimated life of the equipment, and the low cost of capital. The payments are made as part of various capital budgets.

The City has no outstanding bonds as of December 31, 2022. As of December 31, 2022, the City has capital leases outstanding of \$1,294,978 and certificates of participation outstanding of \$5,400,000.

The following table is a list of notes/lease purchases as of December 31, 2022:

Long-Term Debt / Lease Payments	Balance
Police Facility Capital Lease	1,073,954
Community Solar Garden Capital Lease	221,023
Total	\$1,294,977

The following table is a list of outstanding Certificates of Participation as of December 31, 2022:

Long-Term Debt	Balance
Certificates of Participation, 2020A	900,000
Certificates of Participation, 2020B	4,500,000
Total	\$5,400,000



Information on Financial Obligations (continued)

The following table is a list of principal and interest payments by Fund for 2023 through to maturity from the primary sources.

Primary Source/Fund	Year	Principal	Interest	Total
General	2023	252,513	29,920	282,433
	2024	258,697	23,736	282,433
	2025	149,946	17,399	167,345
	2026	153,274	14,071	167,345
	2027	156,677	10,668	167,345
	2028	160,155	7,189	167,344
	2029	163,710	3,634	167,344
General Total		\$1,294,972	\$106,617	\$1,401,589

**Information on Financial Obligations (continued)**

Primary Source/Fund	Year	Principal	Interest	Total
Golf Course Enterprise	2023	265,000	111,716	376,716
	2024	275,000	106,451	381,451
	2025	280,000	101,040	381,040
	2026	285,000	95,326	380,326
	2027	290,000	89,225	379,225
	2028	295,000	82,936	377,936
	2029	300,000	76,540	376,540
	2030	310,000	69,983	379,983
	2031	315,000	63,264	378,264
	2032	325,000	56,384	381,384
	2033	330,000	49,343	379,343
	2034	335,000	42,194	377,194
	2035	345,000	34,884	379,884
	2036	350,000	27,413	377,413
	2037	360,000	19,780	379,780
	2038	365,000	11,986	376,986
	2039	375,000	4,030	379,030
Golf Course Enterprise Total		\$5,400,000	\$1,042,495	\$6,442,495
Total All Funds by Year	2023	517,513	141,636	659,149
	2024	533,697	130,187	663,884
	2025	429,946	118,439	548,385
	2026	438,274	109,397	547,671
	2027	446,677	99,893	546,570
	2028	455,155	90,125	545,280
	2029	463,710	80,174	543,884
	2030	310,000	69,983	379,983
	2031	315,000	63,264	378,264
	2032	325,000	56,384	381,384
	2033	330,000	49,343	379,343
	2034	335,000	42,194	377,194
	2035	345,000	34,884	379,884
	2036	350,000	27,413	377,413
	2037	360,000	19,780	379,780
	2038	365,000	11,986	376,986
	2039	375,000	4,030	379,030
Grand Total		\$6,694,972	\$1,149,112	\$7,844,084

Note: Certain obligations require a separate fund to be established to account for the repayments; however, the resources to do so (primary source) come into the separate fund via an operating transfer. The above schedule reflects only the primary sources.

*Schedule varies from future schedule due to payment schedule from City of Lakewood to Lakewood Public Building Authority

**Information on Financial Obligations (continued)**

The following table is a list of principal and interest payments of the city listed by Financial Obligation for 2023 through to maturity.

Financial Obligations	Year	Principal	Interest	Total
2020A Certificate of Participation	2023	265,000	14,966	279,966
	2024	275,000	9,701	284,701
	2025	280,000	4,290	284,290
	2026	80,000	780	80,780
2020A Certificate of Participation Total		\$900,000	\$29,737	\$929,737
2020B Certificate of Participation	2023	-	96,750	96,750
	2024	-	96,750	96,750
	2025	-	96,750	96,750
	2026-2030	1,400,000	413,230	1,813,230
	2031-2035	1,650,000	246,068	1,896,068
	2036-2039	1,450,000	63,210	1,513,210
2020B Certificate of Participation Total		\$4,500,000	\$1,012,758	\$5,512,758
Police Facility Capital Lease	2023	143,503	23,842	167,345
	2024	146,689	20,656	167,345
	2025	149,945	17,400	167,345
	2026	153,274	14,071	167,345
	2027	156,677	10,668	167,345
	2028	160,155	7,190	167,345
	2029	163,710	3,634	167,344
Police Facility Capital Lease Total		\$1,073,953	\$97,460	\$1,171,413



Information on Financial Obligations (continued)

Financial Obligations (cont.)	Year	Principal	Interest	Total
Community Solar Garden Capital Lease	2023	109,011	6,078	115,089
	2024	112,009	3,080	115,089
Community Solar Garden Capital Lease Total		\$221,020	\$9,158	\$230,178
Total All Financial Obligations by Year	2023	517,514	141,636	659,150
	2024	533,698	130,187	663,885
	2025	650,965	127,598	778,563
	2026-2030	1,633,274	428,081	2,061,355
	2031-2035	1,650,000	246,068	1,896,068
	2036-2039	1,450,000	63,210	1,513,210
Grand Total		\$6,435,451	\$1,136,779	\$7,572,230

*Schedule varies from previous schedule due to payment schedule from City of Lakewood to Lakewood Public Building Authority



Information on Financial Obligations (continued)

The following is a brief description of each of the financial obligations of the City of Lakewood.

Certificates of Participation, Series 2020A/B - Golf Course Irrigation Project

On September 1, 2020, the LPBA, issues certificates of participation in the amount of \$4,500,000 to finance the irrigation system project at Fox Hollow Golf Course. Series 2020A certificates of participation bear interest rates of 1.95%, per annum, and mature on June 1, 2026. The certificates of participation not redeemable prior to maturity. 2020B certificates of participation bear interest rates of 2.15%, per annum, and mature on June 1, 2039. The certificates of participation not redeemable prior to maturity.

Payment of principal and interest is secured by the pledged properties and is also guaranteed under a financial guaranty insurance policy, issued concurrently with the certificates of participation. The agreement contains a provision that in the event of a default, the City must vacate the premises.

Police Facility

On September 30, 2009, the City entered into a lease purchase agreement for \$2,330,000 to purchase property for public safety use. Land, buildings, and equipment recorded in the City's capital assets to date are \$381,775, \$1,957,650 and \$13,703, respectively, which include interest income on proceeds. Annual payments of \$181,630, including principal and interest accruing at 2.22%, are due on December 31, through 2029.

Community Solar Garden

On March 20, 2014, the City entered into an agreement to purchase electric generating capacity in a solar garden. The agreement was funded on August 1, 2014 with a lease agreement for \$957,000. The solar power capacity is recorded as capital assets in the amount of \$933,232. A portion of the loan proceeds was used to pay issuance costs of \$23,768. Annual payments of \$121,600, including principal and interest accruing at 2.75%, are due on August 1, 2015 through 2024. For its participation, the City receives energy credits to be used against energy consumption at various City facilities.

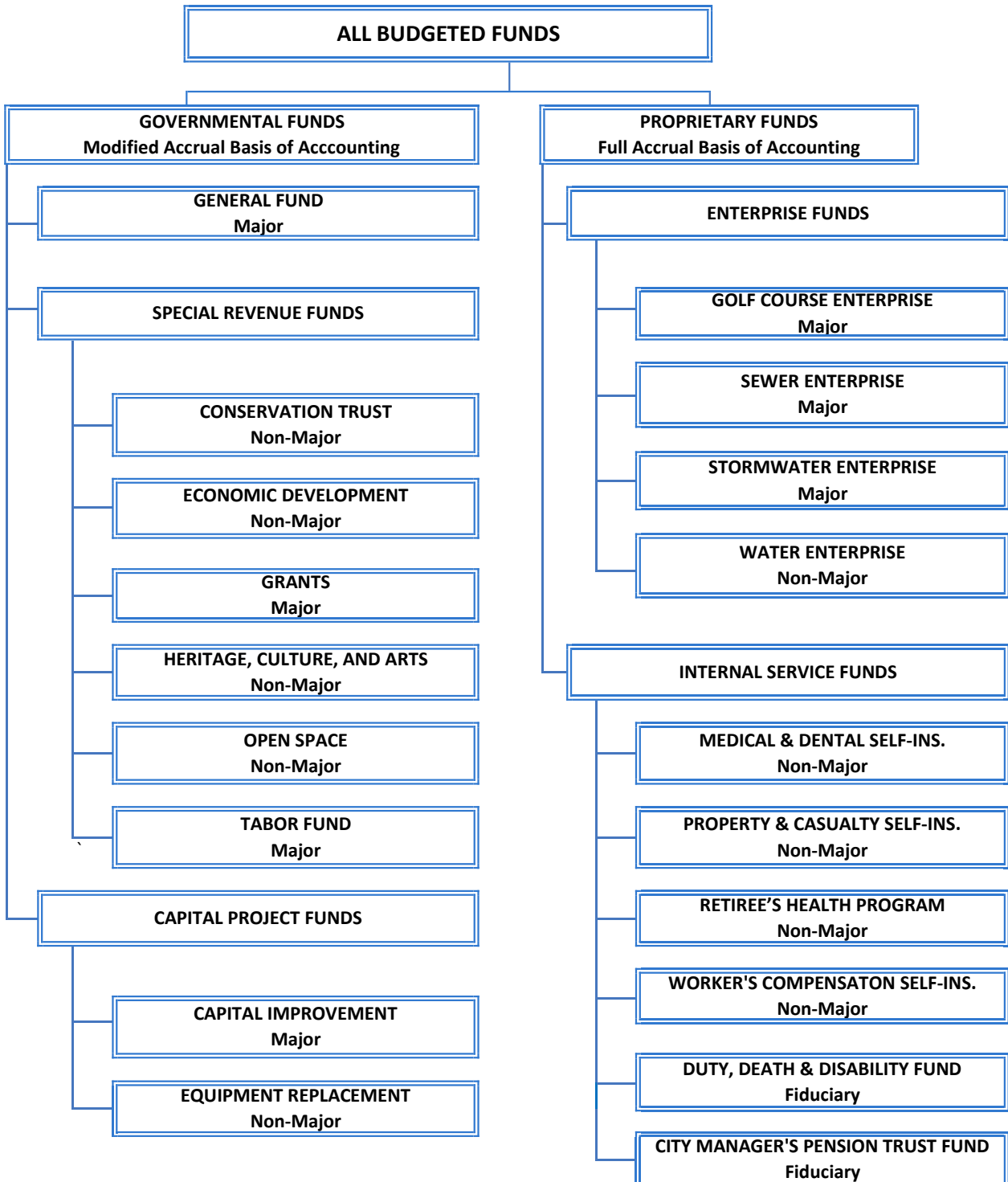


FUND SUMMARIES



CITY FUNDS

Fund Organization for the 2024 Budget



Notes:

Definitions for all of the above Funds can be found under this section or in the glossary under the Appendix tab

This budget document does not include the following funds due to either an appropriation not being required for the fund or the fund being a separate legal entity from the City: Lakewood Public Building Authority and Lakewood Reinvestment Authority.



NOTES AND ASSUMPTIONS

The following notes and assumptions were used to build the 2023 Revised Budget and the 2024 Budget for revenues and expenditures. These assumptions apply to all funds, except in cases where specifically noted. The overall driving factors were established through joint efforts with the City Council, the City Manager's Office, the Finance Department, and the Human Resources Department.

The following schedules are the Fund Summaries for each of the funds included within the City's budget. There are two funds maintained by the City that are not part of the City's budget process and each creates its own specific budget. Those funds not included are the Lakewood Public Building Authority and the Lakewood Reinvestment Authority.

Fund Balance is the excess or deficiency of the assets of a fund over its liabilities at any point in time. This is shown in the following schedules as Revenues minus Expenditures plus Other Financing Sources (Uses) plus Beginning Fund Balance to derive the Ending Fund Balance. Discussion pertaining to fund balance changes will be noted below within each fund type.

GOVERNMENTAL FUNDS

Revenues and Transfers In:

Fund	2022 Audited Revenue & Transfers In	2023 Revised Revenue & Transfers In	2024 Budgeted Revenue & Transfers In	2024 Budgeted over (under) 2023 Revised
General	\$ 162,344,120	\$ 157,771,543	\$ 161,687,745	\$ 3,916,202
Capital Improvement	27,772,528	26,183,527	25,453,634	(729,893)
Conservation Trust	1,972,134	2,057,783	2,064,018	6,235
Economic Development	4,197,631	2,278,660	2,328,134	49,474
Equipment Replacement	10,562,188	5,185,000	5,335,000	150,000
Grants	10,503,310	45,594,448	13,746,573	(31,847,875)
Heritage, Culture, and Arts	3,464,249	3,213,939	3,313,358	99,419
Open Space	10,562,190	11,326,338	9,789,222	(1,537,116)
Tabor Fund	10,741,395	9,064,742	8,580,201	(484,541)
Total of Revenues & Transfers In	<u>\$ 242,119,746</u>	<u>\$ 262,675,979</u>	<u>\$ 232,297,885</u>	<u>\$ (30,378,094)</u>

- ◆ The City utilized the Colorado Legislative Council's Economics Staff's "Economic and Revenue Forecast" dated June of 2023 as the primary source for forecasted Denver-Aurora-Lakewood Consumer Price Index (CPI). In conjunction with the Economics Staff's report, other methodologies used were historical trends, judgmental analysis, current year activities, and unique adjustments (i.e. new retail outlets, new fees, data from a specific source, etc.). Additionally, the City considers reports published by economists in the Colorado State Office of Planning and Budgeting.
- ◆ The General Fund and the Capital Improvement Fund sales and use tax revenues are projected for 2023 through 2028 using various methods including CPI, historical trends, and unique adjustments based on current year activity, significant events, and known retail developments. The City uses a conservative approach to forecasting that only includes revenue from new development once the new projects are highly certain.
- ◆ Base sales tax for 2023 is forecasted to increase over 2022 actuals based on current year activity through July. A 6.98% growth rate was used to forecast 2023 revenue over 2022 actuals. An average increase of 2% was used for 2024 through 2028.
- ◆ For 2023, the City's general use tax is forecasted to increase by 2.7% from 2022 actual collections based on current year to date collections. General use tax is expected to increase 2% in 2024 through 2028. Motor Vehicle Use Tax for 2023 is forecasted to increase 3.9% over 2022 actuals, it is forecasted to increase 2% in 2024 through 2028. Building Use Tax is expected to increase 4% from the actual revenues collected in 2022, based on current year-to-date activity. It is expected to increase 2.3% in 2024 through 2028.

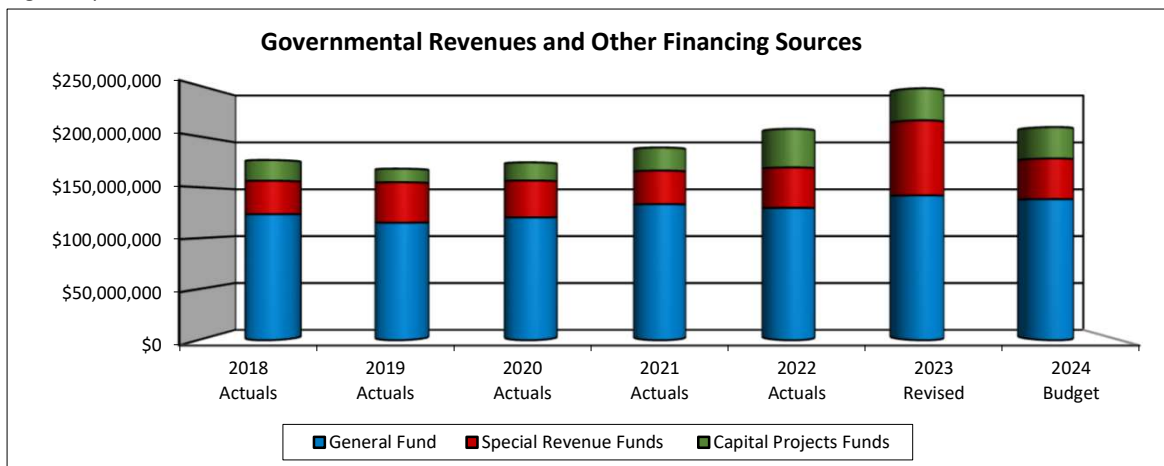


NOTES AND ASSUMPTIONS

GOVERNMENTAL FUNDS (continued)

Revenues and Transfers In: (continued)

- ◆ Revenues are built from the lowest accounting level up to the fund summaries. This detail will be incorporated into the financial data and reports upon approval from the City Council. This level of detail provides the end user with a method of tracking revenues.
- ◆ Overall revenues for governmental funds are forecasted to increase 17.9% in 2023 over 2022 Actuals due largely in part to increased grant funding within Public Works and Planning. This additional grant funding aims to support essential infrastructure projects, including the CDOT Colfax Safety Project, various sidewalk improvement initiatives, and traffic signal replacements.

Expenditures and Transfers Out:

Fund	2022 Audited Expenditures & Transfers Out	2023 Revised Expenditures & Transfers Out	2024 Budgeted Expenditures & Transfers Out	2024 Budgeted over (under) 2023 Revised
General	\$ 150,744,406	\$ 151,400,304	\$ 181,284,903	\$ 29,884,599
Capital Improvement	20,560,543	33,012,610	34,047,566	1,034,956
Conservation Trust	1,965,040	1,570,000	3,445,000	1,875,000
Economic Development	817,393	1,078,936	8,360,089	7,281,153
Equipment Replacement	5,677,496	7,198,072	6,659,000	(539,072)
Grants	9,269,037	23,130,915	31,519,766	8,388,851
Heritage, Culture, and Arts	3,464,262	3,464,676	3,409,326	(55,350)
Open Space	11,128,708	16,131,931	12,675,691	(3,456,240)
Tabor Fund	8,261,714	20,788,437	14,908,250	(5,880,187)
Total of Expenditures & Transfers Out	<u>\$ 211,888,600</u>	<u>\$ 257,775,879</u>	<u>\$ 296,309,591</u>	<u>\$ 38,533,711</u>

- ◆ Expenditures are built from the lowest accounting level up to the fund summaries, this detail is incorporated into the financial data and reports in this budget. All expenditures are categorized as either Personnel Services, Services & Supplies, or Capital Outlay.
- ◆ Personnel Services costs are based on actual current data. Each individual employee's actual data for salary, retirement, and other benefits are used to calculate year-end results. Salary increases are projected for 2024 through 2028. Medical & Dental benefit costs are estimated to remain constant for 2023 and expected to escalate at 3.6% for 2024 through 2028.
- ◆ The Police Department experienced ordinary police agent attrition that triggers a need for a police recruit class. It is anticipated that based on attrition factors the City will have recruits in two classes, which will take place in 2024. This will have a stabilizing effect on police recruiting and staffing.

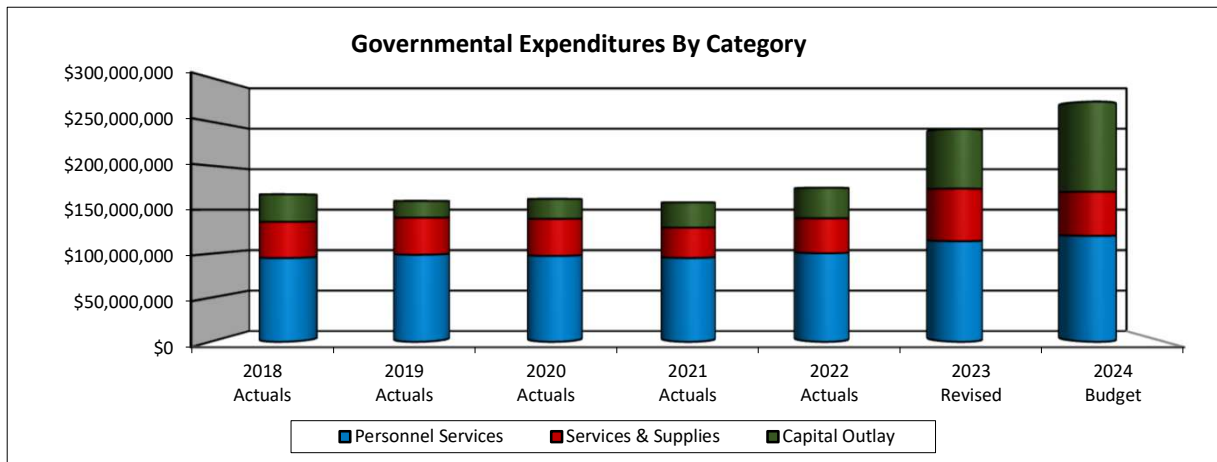


NOTES AND ASSUMPTIONS

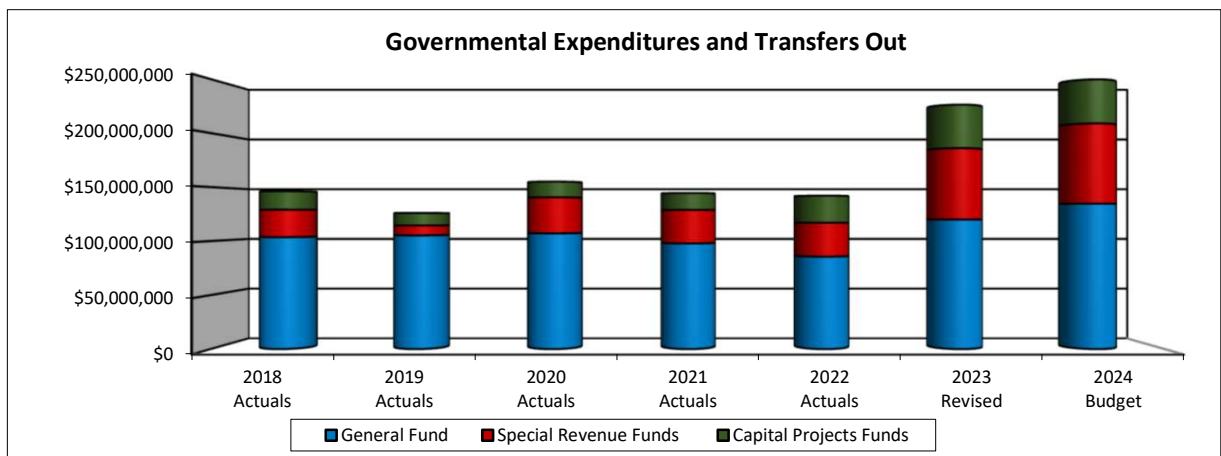
GOVERNMENTAL FUNDS (continued)

Expenditures and Transfers Out: (continued)

- ◆ Services & Supplies and Capital Outlay have increased in aggregate from 2022 to 2023 due to one time projects in the TABOR fund and Capital Improvement Fund. All other Governmental Funds are reconciled for carry overs unspent from prior years, changes to currently approved projects, and addition of new projects based on individual fund capacity to fund these projects. Additional information concerning capital projects can be found under the Capital Improvement and Preservation Plan section of the budget document.



- ◆ Grants for 2022 Actuals did not come in as expected due to partially awarded or unawarded Grants. 2023 Grants will come in 32% over the 2022 Actuals. Grants for 2024 are expected to decrease 3% due to MOSST Federal Grant ending in 2023.
- ◆ Heritage, Culture and The Arts will receive a transfer from the General Fund for program assistance of \$1,100,000 in 2023. The General Fund will transfer \$1,500,000 to the Equipment Replacement Fund to support the IT Infrastructure Support and rec center equipment. Capital Improvement Fund will receive \$2,900,000 from the General Fund for various sidewalk improvement projects. The TABOR fund is estimated to receive a transfer of \$8,777,967 from the General Fund for revenues in excess of the TABOR limit.





NOTES AND ASSUMPTIONS

GOVERNMENTAL FUNDS (continued)

Expenditures and Transfers Out: (continued)

Fund	2022 Fund Balance Actual	2023 Fund Balance Revised	2024 Fund Balance Budget	2024 Budgeted over (under) 2023 Revised
General	\$ 76,689,287	\$ 83,060,525	\$ 63,463,368	\$ (19,597,157)
Capital Improvement	27,176,600	20,347,517	11,753,585	(8,593,932)
Conservation Trust	1,485,908	1,973,690	592,708	(1,380,982)
Economic Development	12,904,392	14,104,117	8,072,162	(6,031,955)
Equipment Replacement	10,593,243	8,580,171	7,256,172	(1,324,000)
Grants	(1,150,813)	21,312,720	3,539,527	(17,773,193)
Heritage, Culture, and Arts	1,234,914	984,177	888,209	(95,968)
Open Space	12,257,024	7,451,431	4,564,962	(2,886,469)
TABOR	30,199,466	18,475,771	12,147,723	(6,328,049)
Total of Fund Balances	<u>\$ 171,390,021</u>	<u>\$ 176,290,120</u>	<u>\$ 112,278,415</u>	<u>\$ (64,011,705)</u>

Fund	2023 Revised Ending Fund Balance	2024 Budgeted Revenues & Transfers In	2024 Budgeted Expenditures & Transfers Out	2024 Budgeted Ending Fund Balance
General	\$ 83,060,525	\$ 161,687,745	\$ 181,284,903	\$ 63,463,367
Capital Improvement	20,347,517	25,453,634	34,047,566	11,753,585
Conservation Trust	1,973,690	2,064,018	3,445,000	592,708
Economic Development	14,104,117	2,328,134	8,360,089	8,072,162
Equipment Replacement	8,580,171	5,335,000	6,659,000	7,256,172
Grants	21,312,720	13,746,573	31,519,766	3,539,527
Heritage, Culture, and Arts	984,177	3,313,358	3,409,326	888,209
Open Space	7,451,431	9,789,222	12,675,691	4,564,962
TABOR	18,475,771	8,580,201	14,908,250	12,147,723
Total of Fund Balances	<u>\$ 176,290,120</u>	<u>\$ 232,297,885</u>	<u>\$ 296,309,591</u>	<u>\$ 112,278,414</u>

- ◆ The Fund Balance for the Governmental Funds shows an increase of \$3.9M or 2.2% for 2023 over 2022 Actuals and a decrease of \$64.4M or 38.1% for 2024 which is due to infrastructure investments in 2024.
- ◆ General Fund expenditures are expected to increase overall by 14.8% for 2023 versus 2022 actuals. A majority of this is due to filling previously vacant positions in 2023 and the impact that 2022 inflation has had on the cost of goods and services. The 2024 Budget is expected to increase 16.5% due to large projects requiring General Fund support.
- ◆ Special Revenue funds, which are restricted funds, show an increase in expenditures for 2023 of approximately 36% primarily associated with various projects that are able to be completed within the Open Space, TABOR, and Grants Funds. In 2024, there is another increase of 49% for a variety of projects completed within the Economic Development Fund, TABOR, Grants, and Open Space Funds.

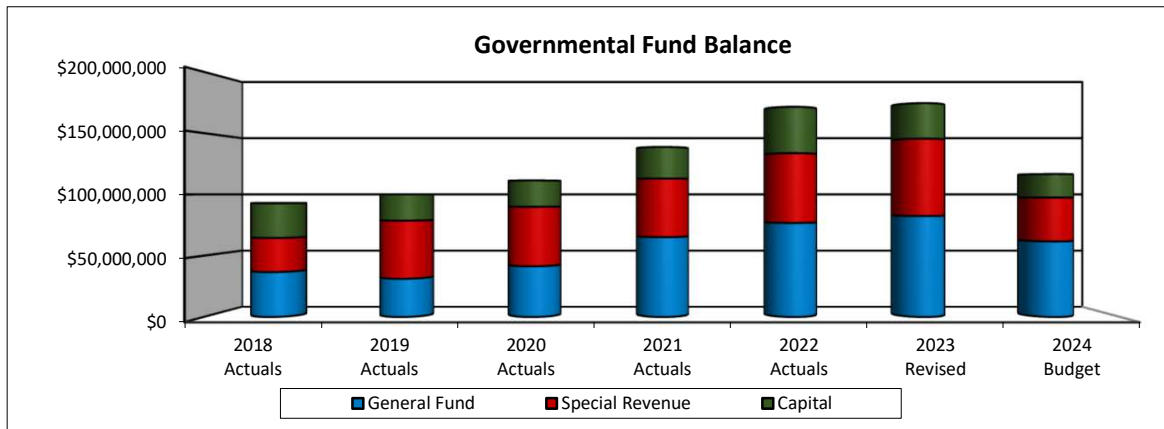


NOTES AND ASSUMPTIONS

GOVERNMENTAL FUNDS (continued)

Changes in Fund Balance: (continued)

- Capital Projects fund balance shows a decrease in 2023 over 2022 Actuals due to the adjusting of projects initially slated for 2022 that were pushed into 2023. The projected Fund Balance at the end of 2023 is \$28.9M. In 2024, we expect the fund balance to further decrease by 29% mostly due to a proposed \$8M land purchase in 2024 as well as traffic signal replacement projects and seperated bike lane projects expected to complete in 2024.



PROPRIETARY FUNDS

Revenues and Transfers In:

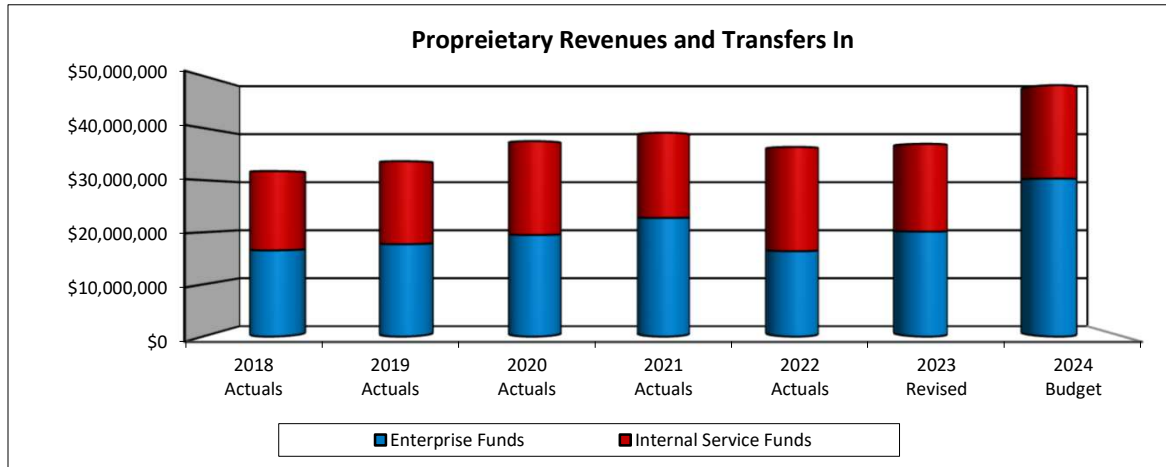
Fund	2022 Audited Revenue & Transfers In	2023 Revised Revenue & Transfers In	2024 Budgeted Revenue & Transfers In	2024 Budgeted over (under) 2023 Revised
Golf Course Enterprise	\$ 7,326,147	\$ 7,405,537	\$ 7,622,500	\$ 216,963
Sewer Enterprise	6,702,341	5,140,863	5,247,500	106,637
Stormwater Enterprise	5,505,138	6,083,653	15,992,727	9,909,074
Water Enterprise	1,329,048	1,498,302	1,439,000	(59,302)
Medical/Dental Self-Insurance	13,902,587	14,671,458	15,761,807	1,090,349
Property & Casualty Self-Ins	4,232,721	3,263,133	2,256,250	(1,006,883)
Retiree's Health Program	42,789	63,385	57,000	(6,385)
Worker's Compensation Self-Ins	3,225,979	1,256,541	1,251,000	(5,541)
Total of Revenues &	<u>\$ 42,266,750</u>	<u>\$ 39,382,872</u>	<u>\$ 49,627,784</u>	<u>\$ 10,244,912</u>

- The Golf, Sewer, Stormwater, and Water Enterprise Funds are fully funded through user fees and charges. The revenues herein are based on customer demographics and usage and have been trended accordingly. In 2024, the large increase in Enterprise Fund revenue is due largely to an intergovernmental transfer to the Stormwater Enterprise Fund to support the North Dry Gulch Stormwater Project.
- Each Fund has a fund manager who is responsible for building the revenue and expenditure projections. This allows the City to place the responsibility closer to the activity.
- The Internal Service Funds of Property and Casualty Self-Insurance, Retiree's Health Program, Duty, Death, and Disability Fund, City Manager's Pension Trust Fund and Worker's Compensation Self-Insurance are funded through an expense to the General Fund. The Medical & Dental Self-Insurance Fund is funded by user charges. Funding levels are determined through actuarial studies except for the Medical & Dental Self-Insurance Fund which is based on actual participation.



NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS

Revenues and Transfers In (Continued):Expenditures and Transfers Out:

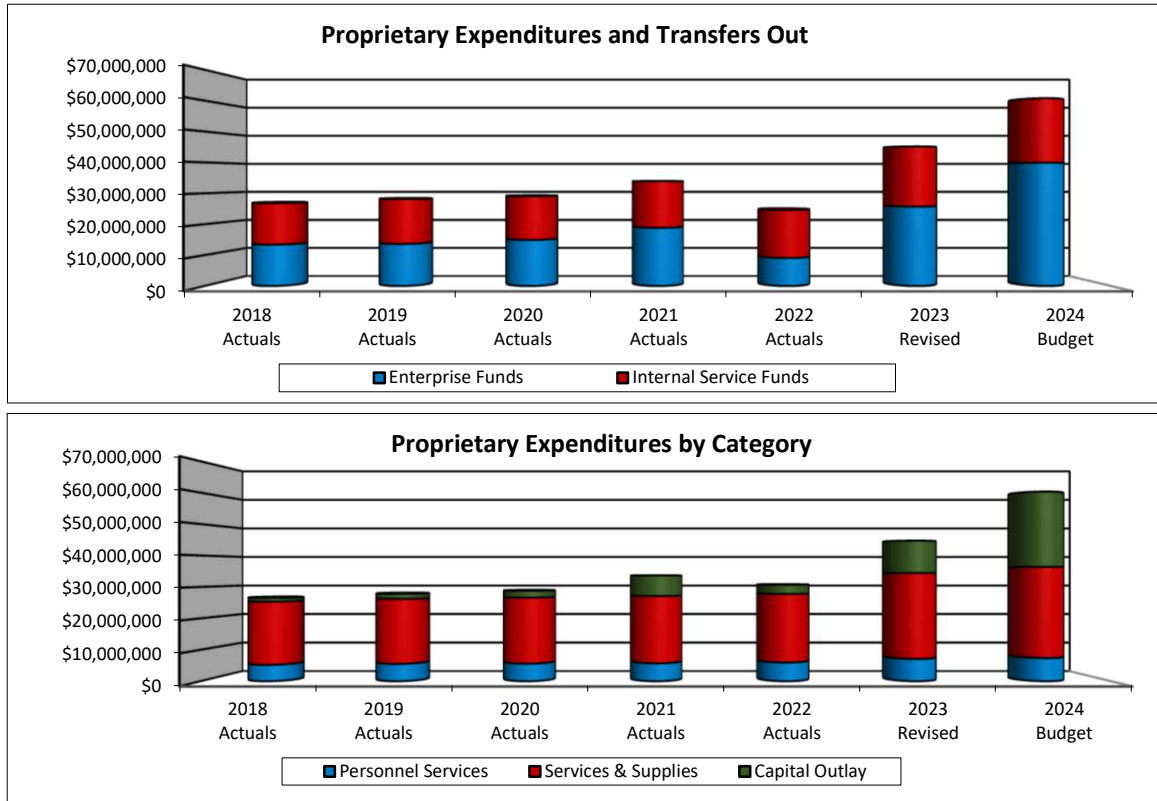
Fund	2022 Audited Expenditures & Transfers Out	2023 Revised Expenditures & Transfers Out	2024 Budgeted Expenditures & Transfers Out	2024 Budgeted over (under) 2023 Revised
Golf Course Enterprise	\$ 10,299,323	\$ 6,837,484	\$ 7,179,327	\$ 341,842
Sewer Enterprise	4,241,986	6,168,656	6,209,704	41,048
Stormwater Enterprise	4,202,258	10,201,028	23,849,008	13,647,980
Water Enterprise	1,269,558	2,499,203	2,647,645	148,443
Medical/Dental Self-Insurance	13,291,510	18,574,021	18,169,593	(404,428)
Property & Casualty Self-Ins	1,955,305	2,333,462	3,106,475	773,012
Retiree's Health Program	51,847	160,000	160,000	-
Worker's Compensation Self-Ins	1,158,642	1,256,759	1,305,420	48,661
Total of Expenditures & Transfers Out	<u>\$ 36,470,428</u>	<u>\$ 48,030,614</u>	<u>\$ 62,627,173</u>	<u>\$ 14,596,558</u>

- ◆ Expenditures are built from the lowest accounting level up to the fund summaries. This detail will be incorporated into the financial data and reports, upon approval from the City Council. This level of detail provides the end user a method to track program expenditures.
- ◆ There are formal salary increases projected in 2024 through 2028 at a 3% rate annually. Medical & Dental benefit costs are estimated to increase by 7% in 2024, and annually increase 6.5% for 2025 through 2028.



NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS (continued)

Expenditures and Transfers Out: (continued)Changes in Fund Balance:

Fund	2022 Fund Balance Actual	2023 Fund Balance Revised	2024 Fund Balance Budget	2024 Budgeted over (under) 2023 Revised
Golf Course Enterprise	\$ 12,672,770	\$ 13,240,823	\$ 13,683,996	\$ 443,173
Sewer Enterprise	15,881,389	14,853,596	13,891,392	(962,204)
Stormwater Enterprise	29,156,225	25,038,849	17,182,568	(7,856,281)
Water Enterprise	2,815,797	1,814,896	606,251	(1,208,645)
Medical/Dental Self-Insurance	13,499,875	9,597,311	7,189,525	(2,407,786)
Property & Casualty Self-Ins	4,571,850	5,501,521	4,651,296	(850,225)
Retiree's Health Program	4,626,814	4,530,199	4,427,199	(103,000)
Worker's Compensation Self-Ins	3,138,362	3,138,143	3,083,723	(54,420)
Total of Fund Balances	<u>\$ 86,363,082</u>	<u>\$ 77,715,339</u>	<u>\$ 64,715,951</u>	<u>\$ (12,999,388)</u>



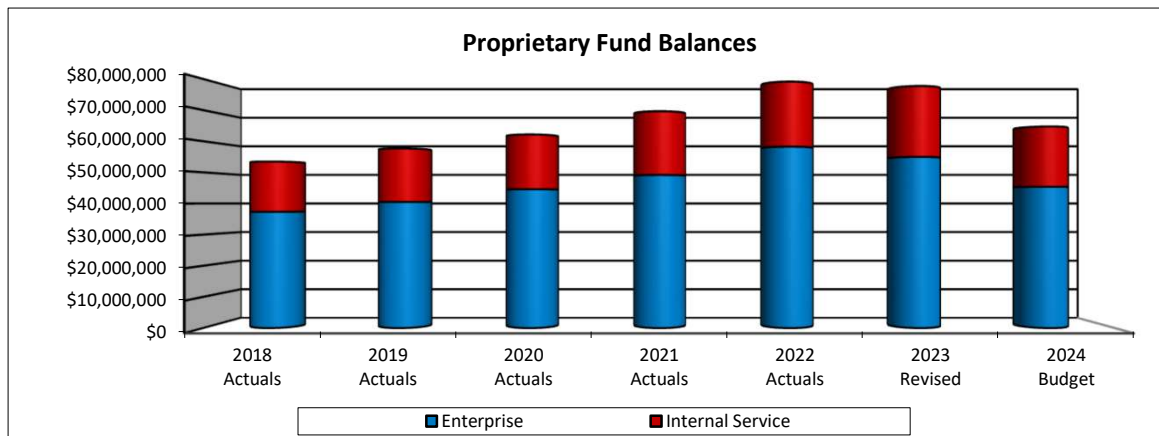
NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS (continued)

Changes in Fund Balance (Continued):

Fund	2023 Revised Ending Fund Balance	2024 Budgeted Revenues & Transfers In	2024 Budgeted Expenditures & Transfers Out	2024 Budgeted Ending Fund Balance
Golf Course Enterprise	\$ 13,240,823	\$ 7,622,500	\$ 7,179,327	\$ 13,683,996
Sewer Enterprise	14,853,596	5,247,500	6,209,704	13,891,392
Stormwater Enterprise	25,038,849	15,992,727	23,849,008	17,182,568
Water Enterprise	1,814,896	1,439,000	2,647,645	606,251
Medical/Dental Self-Insurance	9,597,311	15,761,807	18,169,593	7,189,525
Property & Casualty Self-Ins	5,501,521	2,256,250	3,106,475	4,651,296
Retiree's Health Program	4,530,199	57,000	160,000	4,427,199
Worker's Compensation Self-Ins	3,138,143	1,251,000	1,305,420	3,083,723
Total of Fund Balances	<u>\$ 77,715,339</u>	<u>\$ 49,627,784</u>	<u>\$ 62,627,173</u>	<u>\$ 64,715,951</u>

- ◆ The Proprietary Funds anticipate a 1.03% revenue decrease from 2022 to 2023 primarily due to a one-time capital asset donation of \$1.3M in the form of a Sewer Easement received in 2022, which will not recur in 2023.
- ◆ Expenditures within the Proprietary Funds are up \$14,054,950 in 2023 or 45.2% largely due to the North Dry Gulch Stormwater Project. In 2024, expenditures are projected to increase \$17,036,131 or 37.8% due to continued investments in the North Dry Gulch Project.
- ◆ Fund Balance within the Proprietary Funds anticipates a decrease of \$4,138,782, or 5.5% for 2023 versus 2022. The Fund Balance for 2024 is projected to decrease \$23,712,872 or 4.6% with the planned projects in 2024.





GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund accounts for all transactions of the City of Lakewood not accounted for in other funds. It is the City's primary operating fund. This fund represents an accounting for the City's ordinary operations financed from taxes and other general revenues and is the City's most significant fund in relation to overall expenditures.

SPECIAL REVENUE FUNDS

Special Revenue Funds are established for the purpose of accounting for monies received by the City of Lakewood from specific revenue sources that are restricted or committed to expenditures for specified purposes.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are created to account for resources used for the acquisition and construction of major capital facilities and other capital assets other than those financed by Proprietary Funds and Trust Funds. These funds are established to maintain a separate accounting of specific capital projects as directed by City Council.



GOVERNMENTAL FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

General Fund				
	2022	2023	2023	2024
	Actual	Budget	Revised	Budget
REVENUES				
Property Tax	\$ 12,983,236	\$ 13,090,476	\$ 13,090,476	\$ 14,530,428
Sales Tax	81,110,673	86,633,982	86,633,981	88,666,239
General Use Tax	3,699,760	3,947,749	3,877,349	3,974,282
Building Material Use Tax	4,561,716	2,658,164	4,698,567	4,816,031
Motor Vehicle Use Tax	7,768,717	8,761,421	8,060,044	8,301,845
Specific Ownership Tax	940,239	978,514	978,514	1,007,869
Business & Occupation Tax	3,632,833	5,099,622	3,700,000	3,811,000
Franchise Charges & Other Taxes	7,768,262	6,233,591	7,730,801	7,962,724
Licenses & Permits	5,236,039	3,680,018	4,926,045	5,072,868
Intergovernmental Revenue	17,200,911	6,043,468	6,018,168	6,089,221
Charges for Services	11,519,570	11,646,107	11,713,569	12,327,611
Fines & Forfeits	974,839	1,621,615	1,297,448	1,327,859
Investment Income	(2,851,834)	896,345	4,444,130	3,200,000
All Other Revenues	2,820,159	567,171	602,451	599,768
Total Revenues	<u>\$ 157,365,120</u>	<u>\$ 151,858,243</u>	<u>\$ 157,771,543</u>	<u>\$ 161,687,745</u>
EXPENDITURES				
Mayor and City Council	\$ 569,986	\$ 634,823	\$ 634,161	\$ 682,083
City Manager's Office	1,968,339	2,653,744	2,991,247	2,970,355
City Attorney's Office	1,805,404	2,263,717	2,287,485	2,384,294
City Clerk's Office	825,960	1,164,226	1,199,209	1,395,721
Community Resources	20,580,960	23,674,383	23,150,924	23,464,451
Finance	3,476,918	4,425,345	4,391,531	4,551,293
Human Resources	1,415,724	1,807,396	2,130,829	2,459,324
Information Technology	6,810,837	7,604,573	7,756,312	9,236,352
Municipal Court	3,908,778	5,225,062	4,773,021	4,989,370
Planning	3,088,387	6,407,046	4,737,078	7,734,034
Police	54,436,246	59,880,552	58,292,632	60,026,446
Public Works	16,397,856	22,244,323	20,897,627	21,854,720
Non-Departmental	2,864,709	17,114,111	2,380,281	16,186,032
Total Expenditures	<u>\$ 118,150,105</u>	<u>\$ 155,099,302</u>	<u>\$ 135,622,337</u>	<u>\$ 157,934,475</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	4,979,000	-	-	-
Operating Transfers Out	(32,594,301)	(7,352,282)	(15,777,967)	(23,350,428)
Total Other Financing Sources (Uses)	<u>(27,615,301)</u>	<u>(7,352,282)</u>	<u>(15,777,967)</u>	<u>(23,350,428)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	11,599,714	(10,593,342)	6,371,239	(19,597,158)
FUND BALANCES,				
BEGINNING OF YEAR	<u>\$ 65,089,573</u>	<u>\$ 76,689,287</u>	<u>\$ 76,689,287</u>	<u>\$ 83,060,525</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ 76,689,287</u></u>	<u><u>\$ 66,095,945</u></u>	<u><u>\$ 83,060,525</u></u>	<u><u>\$ 63,463,368</u></u>
Fund Balance as a Percent of Expenditures and Operating Transfers Out	50.87%	40.69%	54.86%	35.01%



GOVERNMENTAL FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Special Revenue Funds			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Hotel Accommodation Tax	\$ 1,974,364	\$ 1,734,585	\$ 2,010,008	\$ 2,077,634
Intergovernmental Revenue	22,774,805	31,388,731	58,785,508	25,474,733
Charges for Services	1,774,165	1,786,241	1,691,289	1,752,708
Investment Income	386,476	238,705	643,158	582,750
All Other Revenues	20,463	15,980	27,980	15,980
Total Revenues	<u>\$ 26,930,273</u>	<u>\$ 35,164,242</u>	<u>\$ 63,157,943</u>	<u>\$ 29,903,805</u>
EXPENDITURES				
City Manager's Office	\$ 816,734	\$ 1,072,948	\$ 1,078,936	\$ 8,360,089
Community Resources	22,113,797	21,192,278	32,133,497	27,070,856
Finance	-	-	-	-
Municipal Court	71,534	-	130,838	-
Planning	2,665,982	4,994,877	4,981,584	23,991,410
Police	4,317,589	5,203,840	4,767,500	4,823,174
Public Works	3,095,614	12,608,387	22,472,539	9,472,592
Non-Departmental	37,400	-	600,000	600,000
Total Expenditures	<u>\$ 33,118,650</u>	<u>\$ 45,072,329</u>	<u>\$ 66,164,894</u>	<u>\$ 74,318,122</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	14,510,636	4,852,282	10,377,967	9,917,701
Operating Transfers Out	(1,787,504)	-	-	-
Total Other Financing Sources (Uses)	<u>12,723,132</u>	<u>4,852,282</u>	<u>10,377,967</u>	<u>9,917,701</u>
Excess (Deficiency) of Financial Sources over Financial Uses	6,534,755	(5,055,806)	7,371,016	(34,496,616)
FUND BALANCES, BEGINNING OF YEAR	<u>\$ 50,396,136</u>	<u>\$ 56,930,891</u>	<u>\$ 56,930,891</u>	<u>\$ 64,301,907</u>
FUND BALANCES, END OF YEAR	<u>\$ 56,930,891</u>	<u>\$ 51,875,085</u>	<u>\$ 64,301,907</u>	<u>\$ 29,805,291</u>



GOVERNMENTAL FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Capital Project Funds			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Sales Tax	\$ 15,566,884	\$ 16,581,822	\$ 16,581,822	\$ 16,943,989
General Use Tax	737,581	697,200	683,256	700,337
Building Material Use Tax	912,650	762,976	995,155	1,025,010
Motor Vehicle Use Tax	1,553,744	1,497,835	1,628,323	1,677,173
Intergovernmental Revenue	1,864,504	2,130,739	1,924,191	2,434,125
Charges for Services	2,399,641	3,485,000	3,485,000	3,635,000
Investment Income	251,567	390,921	470,780	423,000
Total Revenues	<u>\$ 23,286,571</u>	<u>\$ 25,546,493</u>	<u>\$ 25,768,527</u>	<u>\$ 26,838,635</u>
EXPENDITURES				
City Manager's Office	\$ 60,683	\$ 100,000	\$ 100,000	\$ 100,000
Community Resources	2,251,802	1,520,000	6,280,000	2,436,000
Information Technology	3,944,467	2,964,200	3,498,072	2,809,000
Planning	132,331	81,599	81,599	74,000
Public Works	17,589,862	22,658,049	28,155,872	30,192,427
Non-Departmental	1,691,514	2,095,139	2,095,139	5,095,139
Total Expenditures	<u>\$ 25,670,658</u>	<u>\$ 29,418,986</u>	<u>\$ 40,210,682</u>	<u>\$ 40,706,566</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	14,760,599	2,500,000	5,400,000	3,750,000
Operating Transfers Out	(567,381)	-	-	-
Sale of City Assets	287,547	200,000	200,000	200,000
Total Other Financing Sources (Uses)	<u>14,480,765</u>	<u>2,700,000</u>	<u>5,600,000</u>	<u>3,950,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	12,096,677	(1,172,493)	(8,842,155)	(9,917,932)
BEGINNING OF YEAR	<u>\$ 25,673,167</u>	<u>\$ 37,769,844</u>	<u>\$ 37,769,844</u>	<u>\$ 28,927,689</u>
NET POSITION, END OF YEAR	<u>\$ 37,769,844</u>	<u>\$ 36,597,351</u>	<u>\$ 28,927,689</u>	<u>\$ 19,009,758</u>



GOVERNMENTAL FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	TOTAL GOVERNMENTAL FUNDS			
	2022	2023	2023	2024
	Actual	Budget	Revised	Budget
REVENUES				
Property Tax	\$ 12,983,236	\$ 13,090,476	\$ 13,090,476	\$ 14,530,428
Sales Tax	96,677,557	103,215,804	103,215,803	105,610,228
General Use Tax	4,437,341	4,644,949	4,560,605	4,674,619
Building Material Use Tax	5,474,367	3,421,140	5,693,722	5,841,041
Motor Vehicle Use Tax	9,322,461	10,259,256	9,688,367	9,979,018
Specific Ownership Tax	940,239	978,514	978,514	1,007,869
Business & Occupation Tax	3,632,833	5,099,622	3,700,000	3,811,000
Franchise Charges & Other Taxes	7,768,262	6,233,591	7,730,801	7,962,724
Hotel Accommodation Tax	1,974,364	1,734,585	2,010,008	2,077,634
Licenses & Permits	5,236,039	3,680,018	4,926,045	5,072,868
Intergovernmental Revenue	41,840,220	39,562,938	66,727,867	33,998,079
Charges for Services	15,693,377	16,917,348	16,889,858	17,715,319
Fines & Forfeits	974,839	1,621,615	1,297,448	1,327,859
Investment Income	(2,213,791)	1,525,971	5,558,068	4,205,750
All Other Revenues	2,840,621	583,151	630,431	615,748
Total Revenues	<u>\$ 207,581,964</u>	<u>\$ 212,568,977</u>	<u>\$ 246,698,012</u>	<u>\$ 218,430,184</u>
EXPENDITURES				
Mayor and City Council	\$ 569,986	\$ 634,823	\$ 634,161	\$ 682,083
City Manager's Office	2,845,756	3,826,693	4,170,183	11,430,445
City Attorney's Office	1,805,404	2,263,717	2,287,485	2,384,294
City Clerk's Office	825,960	1,164,226	1,199,209	1,395,721
Community Resources	44,946,559	46,386,661	61,564,421	52,971,307
Finance	3,476,918	4,425,345	4,391,531	4,551,293
Human Resources	1,415,724	1,807,396	2,130,829	2,459,324
Information Technology	10,755,304	10,568,773	11,254,384	12,045,352
Municipal Court	3,980,313	5,225,062	4,903,859	4,989,370
Planning	5,886,700	11,483,522	9,800,261	31,799,445
Police	58,753,835	65,084,392	63,060,132	64,849,619
Public Works	37,083,331	57,510,758	71,526,039	61,519,739
Non-Departmental	4,593,623	19,209,250	5,075,420	21,881,171
Total Expenditures	<u>\$ 176,939,413</u>	<u>\$ 229,590,618</u>	<u>\$ 241,997,912</u>	<u>\$ 272,959,163</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	34,250,235	7,352,282	15,777,967	13,667,701
Operating Transfers Out	(34,949,187)	(7,352,282)	(15,777,967)	(23,350,428)
Sale of City Assets	287,547	200,000	200,000	200,000
Total Other Financing Sources (Uses)*	<u>(411,404)</u>	<u>200,000</u>	<u>200,000</u>	<u>(9,482,727)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	30,231,146	(16,821,641)	4,900,100	(64,011,706)
FUND BALANCES,				
BEGINNING OF YEAR	<u>\$ 141,158,875</u>	<u>\$ 171,390,021</u>	<u>\$ 171,390,021</u>	<u>\$ 176,290,121</u>
FUND BALANCES,				
END OF YEAR	<u>\$ 171,390,021</u>	<u>\$ 154,568,380</u>	<u>\$ 176,290,121</u>	<u>\$ 112,278,415</u>

*Total Transfers In and Out Do Not Balance As \$874,269 Was Transferred to the LPBA Vs. Being Expensed



SPECIAL REVENUE FUNDS

Special Revenue Funds are established for the purpose of accounting for monies received by the City of Lakewood from specific revenue sources that are restricted or committed to expenditures for specified purposes. The City's Special Revenue Funds account for the following:

CONSERVATION TRUST FUND

The Conservation Trust Fund was established as required by Section 31-25-220, Colorado Revised Statutes, 1973 to account for monies received from the State of Colorado for Conservation Trust Fund (lottery) and restricted for the purposes of planning, acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on public sites.

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund was established by Ordinance 85-54 to account for the City's hotel accommodation taxes which were approved by the voters in 1987 and restricted for the purpose of promoting economic development within the City.

GRANTS FUND

The Grants Fund was established to maintain a separate accounting for Federal, State, and other qualified grants.

HERITAGE, CULTURE & THE ARTS FUND

The Heritage, Culture & the Arts Fund was established to provide a full complement of heritage, cultural, and art activities to the general public on a continuing basis financed in part through user charges, intergovernmental revenues restricted to these activities, and other financial resources assigned specifically for these purposes.

OPEN SPACE FUND

The Open Space Fund was established in 1987 to account for intergovernmental funds received from Jefferson County related to its Open Space Sales Tax Resolution approved by voters in 1980 and which restricts the use to open space purposes. Open space purposes include planning, development, construction, acquisition, and maintenance of park and recreation capital improvements.

TABOR FUND

The TABOR Fund was established to maintain a separate accounting for TABOR funds received as a result of the November 2018 election that required the City to retain TABOR funds and expend them in accordance with Ordinance 2018-20.



SPECIAL REVENUE FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Conservation Trust Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Intergovernmental Revenue	\$ 1,957,125	\$ 1,997,354	\$ 2,034,533	\$ 2,043,018
Investment Income	15,008	17,035	23,250	21,000
Total Revenues	<u>\$ 1,972,134</u>	<u>\$ 2,014,389</u>	<u>\$ 2,057,783</u>	<u>\$ 2,064,018</u>
EXPENDITURES				
Community Resources	\$ 1,239,386	\$ 2,045,000	\$ 1,570,000	\$ 3,445,000
Total Expenditures	<u>\$ 1,239,386</u>	<u>\$ 2,045,000</u>	<u>\$ 1,570,000</u>	<u>\$ 3,445,000</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	<u>(725,654)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(725,654)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	7,094	(30,611)	487,783	(1,380,982)
FUND BALANCES, BEGINNING OF YEAR	<u>\$ 1,478,814</u>	<u>\$ 1,485,908</u>	<u>\$ 1,485,908</u>	<u>\$ 1,973,690</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 1,485,908</u></u>	<u><u>\$ 1,455,297</u></u>	<u><u>\$ 1,973,690</u></u>	<u><u>\$ 592,708</u></u>



SPECIAL REVENUE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Economic Development Fund				
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Hotel Accommodation Tax	\$ 1,974,364	\$ 1,734,585	\$ 2,010,008	\$ 2,077,634
Intergovernmental Revenue	25,000	-	-	-
Charges for Services	95,687	85,000	90,000	90,000
Investment Income	102,581	125,000	178,652	160,500
Total Revenues	<u>\$ 2,197,631</u>	<u>\$ 1,944,585</u>	<u>\$ 2,278,660</u>	<u>\$ 2,328,134</u>
EXPENDITURES				
City Manager's Office	\$ 816,734	\$ 1,072,948	\$ 1,078,936	\$ 8,360,089
Total Expenditures	<u>\$ 816,734</u>	<u>\$ 1,072,948</u>	<u>\$ 1,078,936</u>	<u>\$ 8,360,089</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,000,000	-	-	-
Operating Transfers Out	<u>(659)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,999,341</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	3,380,238	871,637	1,199,724	(6,031,955)
FUND BALANCES,				
BEGINNING OF YEAR	<u>\$ 9,524,154</u>	<u>\$ 12,904,392</u>	<u>\$ 12,904,392</u>	<u>\$ 14,104,117</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ 12,904,392</u></u>	<u><u>\$ 13,776,029</u></u>	<u><u>\$ 14,104,117</u></u>	<u><u>\$ 8,072,162</u></u>



SPECIAL REVENUE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Grants Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Intergovernmental Revenue	\$ 9,668,531	\$ 20,407,477	\$ 45,093,918	\$ 13,246,043
Investment Income	46	-	-	-
All Other Revenues	2,186	530	530	530
Total Revenues	<u>\$ 9,670,762</u>	<u>\$ 20,408,007</u>	<u>\$ 45,094,448</u>	<u>\$ 13,246,573</u>
EXPENDITURES				
Community Resources	\$ 2,134,647	\$ 1,680,224	\$ 2,319,043	\$ 2,010,839
Finance	-	-	-	-
Municipal Court	71,534	-	130,838	-
Planning	2,665,982	4,994,877	4,981,584	23,991,410
Police	2,656,175	3,276,028	2,981,766	3,137,516
Public Works	1,740,699	10,096,816	12,217,683	1,880,000
Non-Departmental	-	-	500,000	500,000
Total Expenditures	<u>\$ 9,269,037</u>	<u>\$ 20,047,944</u>	<u>\$ 23,130,915</u>	<u>\$ 31,519,766</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	832,547	-	500,000	500,000
Total Other Financing Sources (Uses)	<u>832,547</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,234,273	360,062	22,463,533	(17,773,193)
FUND BALANCES,				
BEGINNING OF YEAR	<u>\$ (2,385,086)</u>	<u>\$ (1,150,813)</u>	<u>\$ (1,150,813)</u>	<u>\$ 21,312,720</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ (1,150,813)</u></u>	<u><u>\$ (790,751)</u></u>	<u><u>\$ 21,312,720</u></u>	<u><u>\$ 3,539,527</u></u>



SPECIAL REVENUE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Heritage, Culture and Arts Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Intergovernmental Revenue	\$ 682,304	\$ 663,500	\$ 510,000	\$ 550,000
Charges for Services	1,667,168	1,696,241	1,589,989	1,651,408
All Other Revenues	14,777	11,950	13,950	11,950
Total Revenues	<u>\$ 2,364,249</u>	<u>\$ 2,371,691</u>	<u>\$ 2,113,939</u>	<u>\$ 2,213,358</u>
EXPENDITURES				
Community Resources	\$ 2,985,262	\$ 3,912,660	\$ 3,464,676	\$ 3,409,326
Total Expenditures	<u>\$ 2,985,262</u>	<u>\$ 3,912,660</u>	<u>\$ 3,464,676</u>	<u>\$ 3,409,326</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,100,000	1,100,000	1,100,000	1,100,000
Operating Transfers Out	(479,000)	-	-	-
Total Other Financing Sources (Uses)	<u>621,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(13)	(440,969)	(250,737)	(95,968)
FUND BALANCES,				
BEGINNING OF YEAR	<u>\$ 1,234,927</u>	<u>\$ 1,234,914</u>	<u>\$ 1,234,914</u>	<u>\$ 984,177</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ 1,234,914</u></u>	<u><u>\$ 793,946</u></u>	<u><u>\$ 984,177</u></u>	<u><u>\$ 888,209</u></u>



SPECIAL REVENUE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Open Space Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Intergovernmental Revenue	\$ 10,441,845	\$ 8,320,400	\$ 11,147,057	\$ 9,635,672
Charges for Services	11,310	5,000	11,300	11,300
Investment Income	105,535	96,670	154,481	138,750
All Other Revenues	3,500	3,500	13,500	3,500
Total Revenues	<u>\$ 10,562,190</u>	<u>\$ 8,425,570</u>	<u>\$ 11,326,338</u>	<u>\$ 9,789,222</u>
EXPENDITURES				
Community Resources	\$ 10,710,907	\$ 9,640,741	\$ 16,131,931	\$ 12,675,691
Total Expenditures	<u>\$ 10,710,907</u>	<u>\$ 9,640,741</u>	<u>\$ 16,131,931</u>	<u>\$ 12,675,691</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	<u>(417,801)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(417,801)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(566,518)	(1,215,171)	(4,805,593)	(2,886,469)
FUND BALANCES,				
BEGINNING OF YEAR	<u>\$ 12,823,542</u>	<u>\$ 12,257,024</u>	<u>\$ 12,257,024</u>	<u>\$ 7,451,431</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ 12,257,024</u></u>	<u><u>\$ 11,041,853</u></u>	<u><u>\$ 7,451,431</u></u>	<u><u>\$ 4,564,962</u></u>



SPECIAL REVENUE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

TABOR Fund				
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Investment Income	\$ 163,306	\$ -	\$ 286,775	\$ 262,500
Total Revenues	<u>\$ 163,306</u>	<u>\$ -</u>	<u>\$ 286,775</u>	<u>\$ 262,500</u>
EXPENDITURES				
Community Resources	\$ 5,043,595	\$ 3,913,654	\$ 8,647,847	\$ 5,530,000
Police	1,661,414	1,927,812	1,785,735	1,685,657
Public Works	1,354,915	2,511,571	10,254,855	7,592,592
Non-Departmental	<u>37,400</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Total Expenditures	<u>\$ 8,097,324</u>	<u>\$ 8,353,037</u>	<u>\$ 20,788,437</u>	<u>\$ 14,908,250</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	10,578,089	3,752,282	8,777,967	8,317,701
Operating Transfers Out	<u>(164,390)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>10,413,699</u>	<u>3,752,282</u>	<u>8,777,967</u>	<u>8,317,701</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,479,681	(4,600,755)	(11,723,695)	(6,328,049)
FUND BALANCES, BEGINNING OF YEAR	<u>\$ 27,719,785</u>	<u>\$ 30,199,466</u>	<u>\$ 30,199,466</u>	<u>\$ 18,475,771</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 30,199,466</u></u>	<u><u>\$ 25,598,712</u></u>	<u><u>\$ 18,475,771</u></u>	<u><u>\$ 12,147,723</u></u>



CAPITAL PROJECTS FUNDS

Capital Projects Funds are created to account for resources used for the acquisition and construction of major capital facilities and other capital assets other than those financed by Proprietary Funds and Trust Funds. These funds are established to maintain a separate accounting of specific capital projects as directed by City Council. The City's Capital Projects Funds account for the following:

CAPITAL IMPROVEMENT FUND

The purpose of the Capital Improvement Fund is to account for expenditures for the acquisition, construction, and improvements of capital assets. Revenue for this fund is primarily derived from one sixth of the City's sales and use taxes approved by voters and other intergovernmental revenues restricted for these purposes.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund was established to accumulate resources to finance the acquisition, construction, and improvements of vehicle, technology, and public, education, and government access equipment.



CAPITAL PROJECTS FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Capital Improvement Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Sales Tax	\$ 15,566,884	\$ 16,581,822	\$ 16,581,822	\$ 16,943,989
General Use Tax	737,581	697,200	683,256	700,337
Building Material Use Tax	912,650	762,976	995,155	1,025,010
Motor Vehicle Use Tax	1,553,744	1,497,835	1,628,323	1,677,173
Intergovernmental Revenue	1,864,504	2,130,739	1,924,191	2,434,125
Investment Income	251,567	390,921	470,780	423,000
Total Revenues	<u>\$ 20,886,929</u>	<u>\$ 22,061,493</u>	<u>\$ 22,283,527</u>	<u>\$ 23,203,634</u>
EXPENDITURES				
Community Resources	\$ 2,188,183	\$ 1,420,000	\$ 6,180,000	\$ 2,336,000
Finance	-	-	-	-
Planning	132,331	81,599	81,599	74,000
Public Works	15,981,134	19,158,049	24,655,872	26,542,427
Non-Departmental	1,691,514	2,095,139	2,095,139	5,095,139
Total Expenditures	<u>\$ 19,993,162</u>	<u>\$ 22,754,786</u>	<u>\$ 33,012,610</u>	<u>\$ 34,047,566</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	6,885,599	1,000,000	3,900,000	2,250,000
Operating Transfers Out	(567,381)	-	-	-
Total Other Financing Sources (Uses)	<u>6,318,218</u>	<u>1,000,000</u>	<u>3,900,000</u>	<u>2,250,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	7,211,985	306,707	(6,829,083)	(8,593,932)
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 19,964,615</u>	<u>\$ 27,176,600</u>	<u>\$ 27,176,600</u>	<u>\$ 20,347,517</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 27,176,600</u></u>	<u><u>\$ 27,483,306</u></u>	<u><u>\$ 20,347,517</u></u>	<u><u>\$ 11,753,585</u></u>



CAPITAL PROJECTS FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Equipment Replacement Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 2,399,641	\$ 3,485,000	\$ 3,485,000	\$ 3,635,000
Total Revenues	<u>\$ 2,399,641</u>	<u>\$ 3,485,000</u>	<u>\$ 3,485,000</u>	<u>\$ 3,635,000</u>
EXPENDITURES				
City Manager's Office	\$ 60,683	\$ 100,000	\$ 100,000	\$ 100,000
Community Resources	63,619	100,000	100,000	100,000
Information Technology	3,944,467	2,964,200	3,498,072	2,809,000
Public Works	1,608,727	3,500,000	3,500,000	3,650,000
Total Expenditures	<u>\$ 5,677,496</u>	<u>\$ 6,664,200</u>	<u>\$ 7,198,072</u>	<u>\$ 6,659,000</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	7,875,000	1,500,000	1,500,000	1,500,000
Operating Transfers Out	-	-	-	-
Sale of City Assets	287,547	200,000	200,000	200,000
Total Other Financing Sources (Uses)	<u>8,162,547</u>	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,700,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	4,884,692	(1,479,200)	(2,013,072)	(1,324,000)
NET POSITION, BEGINNING OF YEAR	<u>\$ 5,708,551</u>	<u>\$ 10,593,243</u>	<u>\$ 10,593,243</u>	<u>\$ 8,580,171</u>
NET POSITION, END OF YEAR	<u><u>\$ 10,593,243</u></u>	<u><u>\$ 9,114,043</u></u>	<u><u>\$ 8,580,171</u></u>	<u><u>\$ 7,256,172</u></u>



PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The City has four qualified Enterprise Funds: Golf, Sewer, Stormwater, and Water.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City's Internal Service Funds account for the following services: Medical & Dental Self-Insurance Fund, Property & Casualty Self-Insurance Fund, Retiree's Health Program Fund, and the Worker's Compensation Self-Insurance Fund.



ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The City has the following Enterprise Funds:

GOLF COURSE FUND

The Golf Course Fund was established in 1990 to develop the Fox Hollow at Lakewood Golf Course, which opened in August 1993. An additional golf course, Homestead Golf Course, was completed in the summer of 2002.

SEWER ENTERPRISE FUND

The Lakewood Board of Water and Sewer established the Sewer Enterprise Fund as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for sewer services provided to Lakewood residents on a user charge basis.

STORMWATER ENTERPRISE FUND

The Stormwater Enterprise Fund was created by City Council adopting Ordinance O-98-28 to account for user fees collected from property owners to maintain existing storm water facilities, meet federal requirements for storm water quality, and to build new drainage facilities. All activities necessary to provide such services are accounted for in this fund.

WATER ENTERPRISE FUND

The Lakewood Board of Water and Sewer established the Water Enterprise Fund as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for water services provided to Lakewood residents on a user charge basis.



PROPRIETARY FUNDS

2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	TOTAL PROPRIETARY FUNDS			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Intergovernmental Revenue				
Charges for Services	33,818,280	33,424,573	35,350,234	36,993,595
Investment Income	(481,924)	366,622	772,712	685,540
All Other Revenues	2,000,881	2,856,513	536,115	542,112
Total Revenues	\$ 35,337,237	\$ 36,647,712	\$ 36,659,069	\$ 38,221,259
EXPENDITURES				
Community Resources	\$ 5,783,547	\$ 6,253,701	\$ 6,816,484	\$ 7,158,327
Public Works	9,637,351	17,728,458	18,809,387	32,646,857
Non-Departmental	15,644,934	19,313,989	19,549,511	20,966,756
Total Expenditures	\$ 31,065,832	\$ 43,296,147	\$ 45,175,382	\$ 60,771,941
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	6,200,000	1,200,000	3,200,000	11,882,727
Operating Transfers Out	(5,700,000)	(1,200,000)	(3,200,000)	(2,200,000)
Sale of City Assets	24,310			
Total Other Financing Sources (Uses)	524,130	-	-	9,682,727
Capital Additions	1,443,208			
Excess (Deficiency) of Financial Sources over Financial Uses	6,238,742	(6,648,435)	(8,516,313)	(12,867,955)
FUND BALANCES,				
BEGINNING OF YEAR	\$ 86,417,839	\$ 92,656,581	\$ 92,656,581	\$ 84,140,268
FUND BALANCES,				
END OF YEAR	\$ 92,656,581	\$ 86,008,146	\$ 84,140,268	\$ 71,272,314



ENTERPRISE FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Enterprise Funds			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 19,264,628	\$ 19,303,029	\$ 19,733,742	\$ 20,272,500
Investment Income	236,669	146,700	394,613	346,500
Other Income	1,337,248	2,400,000	-	-
Total Revenues	\$ 20,838,545	\$ 21,849,729	\$ 20,128,355	\$ 20,619,000
EXPENDITURES				
Community Resources	\$ 5,783,547	\$ 6,253,701	\$ 6,816,484	\$ 7,158,327
Public Works	9,637,351	17,728,458	18,809,387	32,646,857
Non-Departmental	92,227	80,500	80,500	80,500
Total Expenditures	\$ 15,513,125	\$ 24,062,658	\$ 25,706,371	\$ 39,885,684
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	9,682,727
Operating Transfers Out	(4,500,000)	-	-	-
Sale of City Assets	24,310	-	-	-
Total Other Financing Sources (Uses)	(4,475,690)	-	-	9,682,727
Excess (Deficiency) of Financial Sources over Financial Uses	849,730	(2,212,929)	(5,578,016)	(9,583,957)
Capital Additions	1,443,208			
NET POSITION,				
BEGINNING OF YEAR	\$ 58,233,243	\$ 60,526,181	\$ 60,526,181	\$ 54,948,165
NET l off by the transfers in				
END OF YEAR	\$ 60,526,181	\$ 58,313,252	\$ 54,948,165	\$ 45,364,208



INTERNAL SERVICE FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Internal Service Funds			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 14,553,652	\$ 14,121,544	\$ 15,616,492	\$ 16,721,095
Investment Income	(718,593)	219,922	378,099	339,040
All Other Revenues	663,633	456,513	536,115	542,112
Total Revenues	<u>\$ 14,498,692</u>	<u>\$ 14,797,979</u>	<u>\$ 16,530,706</u>	<u>\$ 17,602,247</u>
EXPENDITURES				
Non-Departmental	<u>\$ 15,552,707</u>	<u>\$ 19,233,489</u>	<u>\$ 19,469,011</u>	<u>\$ 20,886,257</u>
Total Expenditures	<u>\$ 15,552,707</u>	<u>\$ 19,233,489</u>	<u>\$ 19,469,011</u>	<u>\$ 20,886,257</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	6,200,000	1,200,000	3,200,000	2,200,000
Operating Transfers Out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(3,200,000)</u>	<u>(2,200,000)</u>
Total Other Financing Sources (Uses)	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	3,945,984	(4,435,510)	(2,938,305)	(3,284,009)
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 28,184,596</u>	<u>\$ 32,130,580</u>	<u>\$ 32,130,580</u>	<u>\$ 29,192,276</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 32,130,580</u></u>	<u><u>\$ 27,695,070</u></u>	<u><u>\$ 29,192,276</u></u>	<u><u>\$ 25,908,266</u></u>



ENTERPRISE FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Golf Course Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 7,278,048	\$ 6,926,074	\$ 7,356,787	\$ 7,577,500
Investment Income	23,969	-	48,750	45,000
Total Revenues	<u>\$ 7,302,017</u>	<u>\$ 6,926,074</u>	<u>\$ 7,405,537</u>	<u>\$ 7,622,500</u>
EXPENDITURES				
Community Resources	\$ 5,783,547	\$ 6,253,701	\$ 6,816,484	\$ 7,158,327
Non-Departmental	<u>15,776</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
Total Expenditures	<u>\$ 5,799,323</u>	<u>\$ 6,274,701</u>	<u>\$ 6,837,484</u>	<u>\$ 7,179,327</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	(4,500,000)	-	-	-
Sale of City Assets	<u>24,310</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(4,475,690)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(2,972,996)	651,373	568,053	443,173
Capital Additions				
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 15,645,766</u>	<u>\$ 12,672,770</u>	<u>\$ 12,672,770</u>	<u>\$ 13,240,823</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 12,672,770</u></u>	<u><u>\$ 13,324,143</u></u>	<u><u>\$ 13,240,823</u></u>	<u><u>\$ 13,683,996</u></u>



ENTERPRISE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Sewer Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 5,279,285	\$ 5,005,000	\$ 5,005,000	\$ 5,135,000
Investment Income	85,808	41,700	135,863	112,500
Other Income	1,337,248	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 6,702,341</u>	<u>\$ 5,046,700</u>	<u>\$ 5,140,863</u>	<u>\$ 5,247,500</u>
EXPENDITURES				
Public Works	\$ 4,220,537	\$ 6,795,458	\$ 6,153,656	\$ 6,194,704
Non-Departmental	21,448	15,000	15,000	15,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 4,241,986</u>	<u>\$ 6,810,458</u>	<u>\$ 6,168,656</u>	<u>\$ 6,209,704</u>
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,460,356	(1,763,758)	(1,027,793)	(962,204)
Capital Additions	128,527			
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 13,292,506</u>	<u>\$ 15,881,389</u>	<u>\$ 15,881,389</u>	<u>\$ 14,853,596</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 15,881,389</u></u>	<u><u>\$ 14,117,631</u></u>	<u><u>\$ 14,853,596</u></u>	<u><u>\$ 13,891,392</u></u>



ENTERPRISE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Stormwater Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 5,396,003	\$ 5,900,653	\$ 5,900,653	\$ 6,145,000
Investment Income	109,135	100,000	183,000	165,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 5,505,138</u>	<u>\$ 6,000,653</u>	<u>\$ 6,083,653</u>	<u>\$ 6,310,000</u>
EXPENDITURES				
Public Works	\$ 4,162,423	\$ 7,408,598	\$ 10,159,028	\$ 23,807,008
Non-Departmental	39,835	42,000	42,000	42,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 4,202,258</u>	<u>\$ 7,450,598</u>	<u>\$ 10,201,028</u>	<u>\$ 23,849,008</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	9,682,727
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,682,727</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,302,880	(1,449,945)	(4,117,375)	(7,856,281)
Capital Additions	1,311,704			
NET POSITION, BEGINNING OF YEAR	<u>\$ 26,541,641</u>	<u>\$ 29,156,225</u>	<u>\$ 29,156,225</u>	<u>\$ 25,038,849</u>
NET POSITION, END OF YEAR	<u><u>\$ 29,156,225</u></u>	<u><u>\$ 27,706,279</u></u>	<u><u>\$ 25,038,849</u></u>	<u><u>\$ 17,182,568</u></u>



ENTERPRISE FUNDS (continued)

2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Water Fund				
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 1,311,291	\$ 1,471,302	\$ 1,471,302	\$ 1,415,000
Investment Income	17,757	5,000	27,000	24,000
Intergovernmental Revenue	-	2,400,000	-	-
Total Revenues	<u>\$ 1,329,048</u>	<u>\$ 3,876,302</u>	<u>\$ 1,498,302</u>	<u>\$ 1,439,000</u>
EXPENDITURES				
Public Works	\$ 1,254,390	\$ 3,524,402	\$ 2,496,703	\$ 2,645,145
Non-Departmental	<u>15,168</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total Expenditures	<u>\$ 1,269,558</u>	<u>\$ 3,526,902</u>	<u>\$ 2,499,203</u>	<u>\$ 2,647,645</u>
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	59,490	349,400	(1,000,901)	(1,208,645)
Capital Additions	2,977			
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 2,753,330</u>	<u>\$ 2,815,797</u>	<u>\$ 2,815,797</u>	<u>\$ 1,814,896</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 2,815,797</u></u>	<u><u>\$ 3,165,198</u></u>	<u><u>\$ 1,814,896</u></u>	<u><u>\$ 606,251</u></u>



INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City's Internal Service Funds account for the following services:

CITY MANAGER'S PENSION TRUST FUND - FIDUCIARY FUND

The City contributes to a 412e(3) plan on behalf of the City Manager. A 412e(3) plan uses a combination of guaranteed pension annuity contracts and pension life insurance policies specifically designed for insured pension plans. The City was required to make sufficient contributions to generate a guaranteed income stream for the City Manager during retirement. The final contribution to the plan by the City was completed in 2021.

The guaranteed pension annuity of the plan is administered by the City, and the life insurance is held in two separate policies, one administered by Massachusetts Mutual Life Insurance Company and one administered by Omaha Mutual.

DUTY, DEATH & DISABILITY FUND - FIDUCIARY FUND

The City has established the Police Duty, Death and Disability Plan under provisions of a trust agreement to provide benefits to officers or their surviving spouses and children if an officer is disabled or killed in the line of duty. The plan was initially established through a contribution from the State of Colorado, and may be, but is not required to be, supplemented by contributions from the City. As of 2022, officers and the City no longer contribute to the plan as it has been actuarially deemed as adequately funded.

MEDICAL & DENTAL SELF-INSURANCE FUND

This fund was established by Ordinance for employee medical and/or dental self-insurance purposes which include the payment of claims, administrative expenses, legal expenses, and payment for prevention efforts.

PROPERTY & CASUALTY SELF-INSURANCE FUND

This fund was established by Ordinance for the purpose of paying premiums, claims, judgments, settlements, legal fees, and any other self-insurance related program expenses. The City has chosen to use large self-insured retentions/deductibles for its property and casualty insurance program through the municipal insurance pool.

RETIREE'S HEALTH PROGRAM FUND

The Retiree's Health Program Fund was established to account for all of the necessary activities of two benefit plans -- the Benefit Trust Plan, a defined contribution retirement plan that distributes a lump sum amount to eligible employees upon retirement, and the Pre-Funded Health Care Plan which distributes a monthly payment to eligible employees upon retirement to supplement insurance premiums.

WORKER'S COMPENSATION SELF-INSURANCE FUND

This fund was established by Ordinance for worker's compensation self-insurance purposes, which include the payment of claims, administrative expenses, employee compensation, and funding a loss control program.



INTERNAL SERVICE FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Medical & Dental Self Insurance Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 13,353,652	\$ 12,921,544	\$ 14,416,492	\$ 15,521,095
Investment Income	131,111	20,000	195,000	174,750
All Other Revenues	417,824	25,000	59,965	65,962
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	\$ 13,902,587	\$ 12,966,544	\$ 14,671,458	\$ 15,761,807
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES				
Non-Departmental	\$ 12,091,510	\$ 15,425,786	\$ 15,374,021	\$ 15,969,593
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 12,091,510	\$ 15,425,786	\$ 15,374,021	\$ 15,969,593
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	(1,200,000)	(1,200,000)	(3,200,000)	(2,200,000)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Other Financing Sources (Uses)	(1,200,000)	(1,200,000)	(3,200,000)	(2,200,000)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Excess (Deficiency) of Financial Sources over Financial Uses	611,077	(3,659,242)	(3,902,564)	(2,407,786)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET POSITION, BEGINNING OF YEAR	\$ 12,888,798	\$ 13,499,875	\$ 13,499,875	\$ 9,597,311
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET POSITION, END OF YEAR	\$ 13,499,875	\$ 9,840,633	\$ 9,597,311	\$ 7,189,525
	<u> </u>	<u> </u>	<u> </u>	<u> </u>



INTERNAL SERVICE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Property & Casualty Self-Insurance Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Investment Income	32,721	25,000	63,133	56,250
Total Revenues	<u>\$ 632,721</u>	<u>\$ 625,000</u>	<u>\$ 663,133</u>	<u>\$ 656,250</u>
EXPENDITURES				
Non-Departmental	<u>\$ 1,955,305</u>	<u>\$ 2,034,026</u>	<u>\$ 2,333,462</u>	<u>\$ 3,106,475</u>
Total Expenditures	<u>\$ 1,955,305</u>	<u>\$ 2,034,026</u>	<u>\$ 2,333,462</u>	<u>\$ 3,106,475</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	3,600,000	600,000	2,600,000	1,600,000
Total Other Financing Sources (Uses)	<u>3,600,000</u>	<u>600,000</u>	<u>2,600,000</u>	<u>1,600,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,277,416	(809,026)	929,671	(850,225)
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 2,294,434</u>	<u>\$ 4,571,850</u>	<u>\$ 4,571,850</u>	<u>\$ 5,501,521</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 4,571,850</u></u>	<u><u>\$ 3,762,825</u></u>	<u><u>\$ 5,501,521</u></u>	<u><u>\$ 4,651,296</u></u>



INTERNAL SERVICE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Retiree's Health Program Fund				
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Investment Income	\$ 42,789	\$ 25,000	\$ 63,385	\$ 57,000
Total Revenues	<u>\$ 42,789</u>	<u>\$ 25,000</u>	<u>\$ 63,385</u>	<u>\$ 57,000</u>
EXPENDITURES				
Non-Departmental	<u>\$ 51,847</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
Total Expenditures	<u>\$ 51,847</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(9,058)	(135,000)	(96,615)	(103,000)
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 4,635,872</u>	<u>\$ 4,626,814</u>	<u>\$ 4,626,814</u>	<u>\$ 4,530,199</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 4,626,814</u></u>	<u><u>\$ 4,491,814</u></u>	<u><u>\$ 4,530,199</u></u>	<u><u>\$ 4,427,199</u></u>



INTERNAL SERVICE FUNDS (continued)
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Worker's Comp Self-Insurance Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Charges for Services	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Investment Income	25,979	33,000	56,541	51,000
Total Revenues	<u>\$ 625,979</u>	<u>\$ 633,000</u>	<u>\$ 656,541</u>	<u>\$ 651,000</u>
EXPENDITURES				
Non-Departmental	<u>\$ 1,158,642</u>	<u>\$ 1,253,910</u>	<u>\$ 1,256,759</u>	<u>\$ 1,305,420</u>
Total Expenditures	<u>\$ 1,158,642</u>	<u>\$ 1,253,910</u>	<u>\$ 1,256,759</u>	<u>\$ 1,305,420</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,600,000	600,000	600,000	600,000
Total Other Financing Sources (Uses)	<u>2,600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,067,337	(20,910)	(218)	(54,420)
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 1,071,025</u>	<u>\$ 3,138,362</u>	<u>\$ 3,138,362</u>	<u>\$ 3,138,143</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 3,138,362</u></u>	<u><u>\$ 3,117,452</u></u>	<u><u>\$ 3,138,143</u></u>	<u><u>\$ 3,083,723</u></u>



INTERNAL SERVICE FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	City Manager's Pension Trust Fund			
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Investment Income	\$ (313,088)	\$ 116,922	\$ 40	\$ 40
All Other Revenues	<u>255,000</u>	<u>215,363</u>	<u>260,000</u>	<u>260,000</u>
Total Revenues	<u>\$ (58,088)</u>	<u>\$ 332,285</u>	<u>\$ 260,040</u>	<u>\$ 260,040</u>
EXPENDITURES				
Non-Departmental	<u>\$ 244,893</u>	<u>\$ 277,035</u>	<u>\$ 262,035</u>	<u>\$ 262,035</u>
Total Expenditures	<u>\$ 244,893</u>	<u>\$ 277,035</u>	<u>\$ 262,035</u>	<u>\$ 262,035</u>
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(302,981)	55,250	(1,995)	(1,995)
NET POSITION, BEGINNING OF YEAR	<u>\$ 1,932,938</u>	<u>\$ 1,629,957</u>	<u>\$ 1,629,957</u>	<u>\$ 1,627,962</u>
NET POSITION, END OF YEAR	<u><u>\$ 1,629,957</u></u>	<u><u>\$ 1,685,207</u></u>	<u><u>\$ 1,627,962</u></u>	<u><u>\$ 1,625,967</u></u>



INTERNAL SERVICE FUNDS
2022 - 2024 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Duty, Death & Disability Fund				
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
REVENUES				
Investment Income	\$ (664,125)	\$ -	\$ -	\$ -
All Other Revenues	<u>16,830</u>	<u>216,150</u>	<u>216,150</u>	<u>216,150</u>
Total Revenues	<u>\$ (647,295)</u>	<u>\$ 216,150</u>	<u>\$ 216,150</u>	<u>\$ 216,150</u>
EXPENDITURES				
Non-Departmental	<u>\$ 50,511</u>	<u>\$ 82,733</u>	<u>\$ 82,733</u>	<u>\$ 82,733</u>
Total Expenditures	<u>\$ 50,511</u>	<u>\$ 82,733</u>	<u>\$ 82,733</u>	<u>\$ 82,733</u>
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(697,806)	133,417	133,417	133,417
NET POSITION,				
BEGINNING OF YEAR	<u>\$ 5,361,529</u>	<u>\$ 4,663,723</u>	<u>\$ 4,663,723</u>	<u>\$ 4,797,140</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 4,663,723</u></u>	<u><u>\$ 4,797,140</u></u>	<u><u>\$ 4,797,140</u></u>	<u><u>\$ 4,930,557</u></u>



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STRATEGIC PLAN



STRATEGIC PLAN

This Strategic Plan is updated annually and submitted to City Council for review and approval along with the annual budget. The City Council and the City's Management Team review, confirm, and set the overall direction, plan, and policies for the City. A City Council planning session is done annually at the beginning of each calendar year with the outcome of a Mission Statement, City Council's Commitment to Residents, and the Core Community Values that drives the City's activities, expectations, and results-benefits.

The Strategic Plan:

- ❖ The Plan is a multi-year financial plan that looks at four years of historical data, current year budget, and five years of future projections. Based on emerging issues and trends, the Plan directs the resources to meet specific and achievable goals. City Council has adopted a policy of maintaining not less than a specified minimum fund balance, as a percent to expenditures plus operating transfers out. For most funds, this minimum fund balance is not less than five percent (5%). The exceptions to the five percent (5%) minimum is the General Fund, not less than ten percent (10%), Capital Improvement Fund, not less than three percent (3%), and Grants Fund, not less than zero percent (0%).
- ❖ Priorities and key issues for the new budget period are articulated.
- ❖ The policy direction and priorities of the City Council are encompassed.

The major changes in priorities or service levels from the current period and the factors leading to those changes are

- ❖ summarized.
- ❖ City Council and the City's Leadership Team are enabled to make funding decisions for services and capital requests in a more predictable manner.
- ❖ Major financial factors and trends affecting the budget are identified and summarized.
- ❖ Financial summary data on the future revenues and expenditures in the City is provided.
- ❖ A basis for development of future budgets is provided.
- ❖ A balanced budget is maintained in accordance with the City Charter and Colorado law for the current year plus next year's budget.
- ❖ City Council is informed of shortfalls in projected revenues that are insufficient to cover projected expenditures.

The City Council is able to use the document to make decisions based on a combination of options:

- Reduce or increase projected operating and/or capital expenses by a critical review of departmental based budgets
- Identify services offered to the citizens and closely monitor program successes
- Increase revenue by increasing fees and/or initiate a tax increase requiring voters' approval
- Reduce or increase reserve dollars and/or the percent of reserves in relation to expenditures plus operating transfers out
- Adjust the assumptions used in the forecast model



FIVE-YEAR ASSUMPTIONS (2024-2028)

GENERAL ASSUMPTIONS

- ❖ City Council has directed staff to work with no less than a minimum fund balance of five percent (5%) as compared to expenditures plus operating transfers out for most funds except the General Fund is to maintain a minimum fund balance of no less than ten percent (10%). The General Fund projections for 2024 through 2028 indicate that given revenue estimates and current spending levels, the City will maintain a fund balance above 10 percent (10%) through 2028. This will be monitored closely as dollars appropriated are not completely spent in any given year, resulting in a potentially higher fund balance than projected which carries over into future years.
- ❖ The City takes a conservative approach to revenue projections for the budget year and for all forecasted years. Revenues from new retail developments are only added when the completion is imminent; therefore, any new developments that might come along have not been included in these projections.
- ❖ The General Fund balance includes a three percent (3%) TABOR Emergency Reserve.
- ❖ The City continues to receive significant Grant funding for streets, sidewalks, traffic safety, public safety, parks, and community services. Some of the grants received are Justice Assistance Grant, Community Development Block Grant, Federal TEA-21, Auto Theft Task Force, 911 Authority, Environmental Protection Agency, High Intensity Drug Trafficking Area, and Head Start. These grants allow the City to continue and expand existing programs as well as add new program functions to promote sustainability.
- ❖ Capital Projects are projected five years into the future allowing the funding to be established for given projects at given time intervals. This allows staff and the City Council to better plan for upcoming projects needed, required, or requested by the community. Many of the capital projects receive grant funding for a given project that requires the City provide matching funds. This allows the City to best leverage and utilize available funding.

LONG-TERM PLANS (2024-2028)

- ❖ The following is a list of some of the significant plans for 2024-2028.
 - Implement priorities, goals, and objectives of the Imagine Lakewood! Community Resources Master Plan.
 - Continue to implement capital building and facility improvements that support sustainability
 - Implement technology replacement to improve productivity, communication, transparency, and data storage and retrieval
 - Continue to develop long and short term support services for the unhoused population
 - Focus on long-term community sustainability by promoting positive change throughout City actions, partnerships, and education
 - Enhance transportation through improvements to streets, roadways, bike paths, sidewalks, traffic signals, and
 - Implement the regionalizing of certain public safety operations.
 - Implementing the next phase of workforce total compensation planning, whereby we will evaluate business effectiveness and plan for workforce succession.



FIVE-YEAR ASSUMPTIONS (2024-2028) (continued)

REVENUE ASSUMPTIONS

- ❖ Overall, the City of Lakewood is forecasting revenue levels to exceed pre-pandemic levels at the end of 2023. Revenue projections for 2024 assume a slight increase to sales and use tax revenues that align with economic forecasts. Revenue forecasts were established using either the Denver-Aurora-Lakewood Consumer Price Index (CPI) growth rate, a general inflation rate, and unique adjustments based on known new factors. A general inflation rate is derived from the review of historical trends and current evaluation of economic factors utilizing the Colorado State Economic Forecast and the Federal Reserve Board's Forecasted CPI.
- ❖ A large portion of the City's revenues are subject to TABOR revenue limitations. The Stevinson/Denver West annexations are perpetually exempt from TABOR revenue limitations as approved by the voters. In November 2005, the voters approved an exemption of the one percent (1%) sales and use tax rate increase from TABOR. In November 2006, the voters approved an exemption from TABOR of Open Space revenues and grants for streets, public safety, parks, recreation, and cultural opportunities. In November 2018, voters required the City to retain TABOR refunds from 2017-2025 to be used for specific purposes.
- ❖ The City's property tax mill levy is temporarily set to 4.28 mills. Bi-annual reassessments of property are conducted during odd years and payable during the following even years. Notably, since 2021, residential values within certain areas of Jefferson County have surged in many areas. Homeowners benefited from historically low mortgage rates from 2020 thru early 2022, and with the increased rates in 2022 thru 2023; the housing market in Lakewood has tightened which fuels competition and raises market values. As a result of these residential value increases; property tax revenues are anticipated to increase in 2024 by 10% over 2023.
- ❖ Within the Special Revenue Funds, a variety of sources contribute to fund revenues, including from hotel accommodation taxes, lottery proceeds, and grants. It's important to note that grant revenues can vary significantly from year to year, introducing an element of unpredictability that is accounted for in our strategic plan. On the other hand, other special revenues tend to align with overall inflation trends and demonstrate gradual growth. The Enterprise Funds for 2025 through 2028 reflect modest increases in revenue with a decrease in overall fund balance due to capital investments taking place over the next several years. Internal service revenues are expected to be consistent and generally increase with overall inflation. These funds are restricted and used for specific purposes and over the next several years will be applied to specific needs of the City of Lakewood.
- ❖ Other revenues except Charges for Services, Investment Income, and All Other Revenues are based either on the forecasted CPI growth rate or a general inflation rate. Fees built into Charges for Services within the General Fund for Family Services and for General Recreation anticipate full capacity for all classes/programs. Should the revenues not come in as anticipated, the expenditures will be reduced accordingly. Investment Income is forecasted based on historical and anticipated yields.



FIVE-YEAR ASSUMPTIONS (2024-2028) (continued)

EXPENDITURE ASSUMPTIONS

- ❖ The City's primary increase in expenditures is in the cost of personnel and investment in infrastructure. A 3% salary increase has been projected starting in 2024 through 2028. Due to the planned savings over the last 3 years, there are significant investments for infrastructure support in the 2024 Proposed Budget.
- ❖ Within the General Fund, expenditures decreased by \$19.4M, with the majority of it due to the North Dry Gulch being moved from the General Fund into the Stormwater Fund in 2024. The remaining decrease is related to savings from vacant positions and a reduction in the fuel budget to adjust with what is taking place in the market. In 2024, there is a plan to invest \$12M of General Fund reserves to support the acquisition of a new Maintenance Campus and the beginning of a Navigation Center in Lakewood.
- ❖ Special Revenue Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds are evaluated and new projects are approved as prioritized by the goals and needs of the City. Each individual fund is analyzed and evaluated to maintain the required fund balance into the future.
- ❖ A General Fund transfer in the amount of \$1,100,000 will be transferred to the Heritage, Culture, and The Arts fund for its operating activities in 2024. A General Fund transfer in the amount of \$1,400,000 will be transferred from the General Fund to the Equipment Replacement Fund for technology capital infrastructure and capital equipment.
- ❖ Capital costs are based on the current Capital Improvement and Preservation Plan but include many smaller projects not specifically identified within the Capital Improvement and Preservation Plan.

The following schedules reflect the 10 year look at the following fund types:

General Fund
Special Revenue Funds
Capital Projects Funds
Enterprise Funds
Internal Service Funds
All Funds Summary



GENERAL FUND

	2019 Actual	2020 Actual	2021 Actual	2022 Actual
REVENUES				
Property Tax	\$ 10,529,868	\$ 11,888,221	\$ 11,816,003	\$ 12,983,236
Sales Tax	65,673,093	61,551,813	76,210,339	81,110,673
General Use Tax	4,105,196	3,613,533	3,496,987	3,699,760
Building Material Use Tax	3,562,218	4,624,026	2,274,730	4,561,716
Motor Vehicle Use Tax	6,222,257	6,319,831	7,424,370	7,768,717
Specific Ownership Tax	951,969	948,174	968,825	940,239
Tobacco Products Tax	297,242	371,894	-	-
Business & Occupation Tax	3,489,850	3,861,558	4,274,875	3,632,833
Franchise Charges & Other Taxes	6,188,923	5,985,637	6,061,139	7,768,262
Licenses & Permits	4,661,369	4,111,662	3,447,993	5,236,039
Intergovernmental Revenue	6,122,856	4,900,703	16,450,971	17,200,911
Charges for Services	12,717,883	8,094,618	10,718,247	11,519,570
Fines & Forfeits	1,306,555	1,339,908	1,482,710	974,839
Investment Income	3,259,065	2,388,942	(1,003,929)	(2,851,834)
TABOR Refund	-	-	-	-
All Other Revenues	728,178	546,096	527,550	2,820,159
Total Revenues	\$ 129,816,522	\$ 120,546,616	\$ 144,150,810	\$ 157,365,120
EXPENDITURES				
Mayor and City Council	\$ 502,075	\$ 571,817	\$ 445,661	\$ 569,986
City Manager's Office	2,419,621	1,951,556	1,850,910	1,968,339
City Attorney's Office	1,860,190	2,134,598	1,747,525	1,805,404
City Clerk's Office	1,065,170	922,485	871,548	825,960
Community Resources	20,982,977	17,019,098	16,457,055	20,580,960
Finance	4,186,752	3,841,432	3,292,795	3,476,918
Human Resources	1,546,201	1,161,108	1,152,726	1,415,724
Information Technology	7,037,719	7,544,848	7,331,143	6,810,837
Municipal Court	3,823,943	3,883,259	3,769,097	3,908,778
Planning	1,993,727	1,908,807	2,411,702	3,088,387
Police	52,334,041	47,726,259	52,499,588	54,436,246
Public Works	16,951,728	15,012,547	14,313,397	16,397,856
Non-Departmental	5,841,454	6,600,637	3,448,551	2,864,709
Total Expenditures	\$ 120,545,597	\$ 110,278,450	\$ 109,591,698	\$ 118,150,105
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	-	-	999,450	-
Operating Transfers In	600,000	3,038,000	-	4,979,000
Operating Transfers Out	(15,277,143)	(3,153,463)	(11,817,975)	(32,594,301)
Total Other Financing Sources (Uses)	(14,677,143)	(115,463)	(10,818,525)	(27,615,301)
Excess (Deficiency) of Financial Sources over Financial Uses	(5,406,218)	10,152,703	23,740,587	11,599,714
FUND BALANCES/NET POSITION, General Fund				
	\$ 36,602,500	\$ 31,196,282	\$ 41,348,985	\$ 65,089,573
FUND BALANCES/NET POSITION, END OF YEAR				
	\$ 31,196,282	\$ 41,348,985	\$ 65,089,573	\$ 76,689,286



GENERAL FUND (continued)

2023 Revised	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 13,090,476	\$ 14,530,428	\$ 14,530,428	\$ 16,128,775	\$ 16,128,775	\$ 17,902,940
86,633,981	88,666,239	92,576,408	94,456,323	98,191,742	99,779,855
3,877,349	3,974,282	4,113,479	4,236,884	4,363,990	4,494,910
4,698,567	4,816,031	5,071,822	5,223,977	5,380,696	5,542,117
8,060,044	8,301,845	8,550,900	8,807,427	9,071,650	9,343,800
978,514	1,007,869	1,079,630	1,112,019	1,145,379	1,179,741
-	-	-	-	-	-
3,700,000	3,811,000	3,925,330	4,043,090	4,164,383	4,289,314
7,730,801	7,962,724	8,201,606	8,447,654	8,701,084	8,962,116
4,926,045	5,072,868	5,015,940	5,163,306	5,315,095	5,471,433
6,018,168	6,089,221	6,263,733	6,443,481	6,628,620	6,819,314
11,713,569	12,327,611	12,431,412	12,858,605	12,891,984	13,035,651
1,297,448	1,327,859	1,353,123	1,378,894	1,405,179	1,431,991
4,444,130	3,200,000	1,000,000	1,000,000	1,000,000	1,000,000
-	-	-	-	-	-
602,451	599,768	852,432	871,128	890,339	905,101
<u>\$ 157,771,543</u>	<u>\$ 161,687,745</u>	<u>\$ 164,966,242</u>	<u>\$ 170,171,564</u>	<u>\$ 175,278,916</u>	<u>\$ 180,158,283</u>
634,161	682,083	689,833	697,647	698,971	700,335
2,991,247	2,970,355	3,060,040	3,140,658	3,222,778	3,312,311
2,287,485	2,384,294	2,464,410	2,544,758	2,620,098	2,698,833
1,199,209	1,395,721	1,439,363	1,478,813	1,519,771	1,562,337
23,150,924	23,464,451	23,644,478	24,211,720	24,663,445	25,122,582
4,391,531	4,551,293	4,706,870	4,841,191	4,980,286	5,124,016
2,130,829	2,459,324	2,550,071	2,618,095	2,688,984	2,763,631
7,756,312	9,236,352	10,173,267	11,061,622	11,376,303	11,715,880
4,773,021	4,989,370	4,987,806	5,139,957	5,298,407	5,464,491
4,737,078	7,734,034	4,772,609	4,901,162	5,035,276	5,175,253
58,292,632	60,026,446	62,326,665	64,192,840	66,189,325	68,273,986
20,897,627	21,854,720	22,154,515	22,518,271	24,446,462	24,842,906
2,380,281	16,186,032	16,428,655	16,472,558	15,517,777	15,564,353
<u>\$ 135,622,337</u>	<u>\$ 157,934,475</u>	<u>\$ 159,398,582</u>	<u>\$ 163,819,293</u>	<u>\$ 168,257,884</u>	<u>\$ 172,320,912</u>
-	-	-	-	-	-
-	-	1,203,731	1,203,731	1,203,731	1,203,731
<u>(15,777,967)</u>	<u>(23,350,428)</u>	<u>(23,764,542)</u>	<u>(13,989,669)</u>	<u>(12,387,618)</u>	<u>(11,544,703)</u>
<u>(15,777,967)</u>	<u>(23,350,428)</u>	<u>(22,560,811)</u>	<u>(12,785,938)</u>	<u>(11,183,887)</u>	<u>(10,340,972)</u>
6,371,239	(19,597,158)	(16,993,151)	(6,433,667)	(4,162,854)	(2,503,602)
<u>\$ 76,689,286</u>	<u>\$ 83,060,525</u>	<u>\$ 63,463,367</u>	<u>\$ 46,470,216</u>	<u>\$ 40,036,549</u>	<u>\$ 35,873,695</u>
<u>\$ 83,060,525</u>	<u>\$ 63,463,367</u>	<u>\$ 46,470,216</u>	<u>\$ 40,036,549</u>	<u>\$ 35,873,695</u>	<u>\$ 33,370,094</u>

**SPECIAL REVENUE FUNDS**

	2019 Actual	2020 Actual	2021 Actual	2022 Actuals
REVENUES				
Hotel Accomodation Tax	\$ 1,809,367	\$ 940,424	\$ 1,615,664	\$ 1,974,364
Intergovernmental Revenue	15,675,641	32,925,373	19,585,561	22,774,805
Charges for Services	1,581,784	396,894	1,408,162	1,774,165
Investment Income	501,670	648,079	415,459	386,476
All Other Revenues	152,350	9,939	24,453	20,463
Total Revenues	\$ 19,720,813	\$ 34,920,709	\$ 23,049,300	\$ 26,930,273
EXPENDITURES				
City Manager's Office	\$ 862,106	\$ 652,702	\$ 1,468,248	\$ 816,734
Community Resources	13,258,536	11,879,049	20,770,062	22,113,797
Finance	11,694	12,288,070	-	-
Municipal Court	-	51,292	26,278	71,534
Planning	1,074,684	1,758,258	1,352,334	2,665,982
Police	4,522,283	4,144,965	3,779,387	4,317,589
Public Works	419,392	4,301,119	3,664,615	3,095,614
Non-Departmental	57,800	-	-	37,400
Total Expenditures	\$ 20,206,496	\$ 35,075,456	\$ 31,060,924	\$ 33,118,650
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	31,102,626	2,883,463	9,954,763	14,510,636
Operating Transfers Out	(11,037,277)	(1,650,000)	(37,021)	(1,787,504)
Total Other Financing Sources	20,065,349	1,233,463	9,917,742	12,723,132
Excess (Deficiency) of Financial Sources over Finan	19,579,665	1,078,716	1,906,118	6,534,755
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	\$ 27,831,637	\$ 47,411,302	\$ 48,490,018	\$ 50,396,136
FUND BALANCES/NET POSITION, END OF YEAR				
	\$ 47,411,302	\$ 48,490,018	\$ 50,396,136	\$ 56,930,891



SPECIAL REVENUE FUNDS (Continued)

2023 Revised	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 2,010,008	\$ 2,077,634	\$ 2,147,557	\$ 2,219,857	\$ 2,290,263	\$ 2,362,992
58,785,508	25,474,733	19,151,007	19,390,479	19,649,774	19,901,480
1,691,289	1,752,708	1,762,770	1,767,006	1,769,870	1,772,820
643,158	582,750	540,100	487,500	487,500	487,500
27,980	15,980	15,980	20,980	20,980	20,980
<u>\$ 63,157,943</u>	<u>\$ 29,903,805</u>	<u>\$ 23,617,414</u>	<u>\$ 23,885,822</u>	<u>\$ 24,218,388</u>	<u>\$ 24,545,773</u>
\$ 1,078,936	\$ 8,360,089	\$ 2,054,621	\$ 1,993,753	\$ 2,015,861	\$ 2,039,163
32,133,497	27,070,856	14,983,960	15,803,823	15,736,920	15,927,004
-	-	-	-	-	-
130,838	-	-	-	-	-
4,981,584	23,991,410	1,271,229	1,282,847	1,294,945	1,307,753
4,767,500	4,823,174	4,637,190	4,693,461	4,752,176	4,813,727
22,472,539	9,472,592	6,845,085	1,801,346	1,813,042	1,825,211
600,000	600,000	600,000	-	-	-
<u>\$ 66,164,894</u>	<u>\$ 74,318,122</u>	<u>\$ 30,392,084</u>	<u>\$ 25,575,230</u>	<u>\$ 25,612,944</u>	<u>\$ 25,912,858</u>
10,377,967	9,917,701	10,264,542	10,489,669	10,387,618	9,544,703
-	-	-	-	-	-
<u>10,377,967</u>	<u>9,917,701</u>	<u>10,264,542</u>	<u>10,489,669</u>	<u>10,387,618</u>	<u>9,544,703</u>
7,371,016	(34,496,616)	3,489,872	8,800,261	8,993,061	8,177,617
<u>\$ 56,930,891</u>	<u>\$ 64,301,908</u>	<u>\$ 29,805,292</u>	<u>\$ 33,295,164</u>	<u>\$ 42,095,425</u>	<u>\$ 51,088,486</u>
<u>\$ 64,301,908</u>	<u>\$ 29,805,292</u>	<u>\$ 33,295,164</u>	<u>\$ 42,095,425</u>	<u>\$ 51,088,486</u>	<u>\$ 59,266,104</u>

**CAPITAL PROJECT FUNDS**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual
REVENUES				
Sales Tax	\$ 12,372,814	\$ 11,636,134	\$ 14,408,064	\$ 15,566,884
General Use Tax	802,859	720,848	692,378	737,581
Building Material Use Tax	689,643	913,919	435,297	912,650
Motor Vehicle Use Tax	1,244,452	1,263,966	1,484,872	1,553,744
Intergovernmental Revenue	2,563,663	1,921,790	2,220,390	1,864,504
Charges for Services	2,001,370	1,908,784	1,872,817	2,399,641
Investment Income	453,051	315,666	209,767	251,567
All Other Revenues	-	-	10,500	-
Total Revenues	<u>\$ 20,127,852</u>	<u>\$ 18,681,107</u>	<u>\$ 21,334,085</u>	<u>\$ 23,286,571</u>
EXPENDITURES				
City Manager's Office	\$ 116,323	\$ 118,800	\$ 64,127	\$ 60,683
Community Resources	953,129	1,102,634	1,228,778	2,251,802
Finance	65,805	59,939	-	-
Information Technology	1,688,226	206,985	203,166	3,944,467
Planning	198,452	52,302	160,823	132,331
Police	-	-	-	-
Public Works	14,566,713	14,242,939	17,215,439	17,589,862
Non-Departmental	2,482,651	1,968,247	(415,228)	1,691,514
Total Expenditures	<u>\$ 20,071,301</u>	<u>\$ 17,751,845</u>	<u>\$ 18,457,104</u>	<u>\$ 25,670,658</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	232,635	196,911	252,221	287,547
Operating Transfers In	1,460,000	2,170,000	3,818,378	14,760,599
Operating Transfers Out	(8,573,206)	(3,288,000)	(2,792,414)	(567,381)
Total Other Financing Sources (Uses)	<u>(6,880,571)</u>	<u>(921,089)</u>	<u>1,278,185</u>	<u>14,480,765</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(6,824,019)	8,173	4,155,166	12,096,677
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>\$ 28,333,847</u>	<u>\$ 21,509,828</u>	<u>\$ 21,518,001</u>	<u>\$ 25,673,167</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 21,509,828</u>	<u>\$ 21,518,001</u>	<u>\$ 25,673,167</u>	<u>\$ 37,769,845</u>

**CAPITAL PROJECT FUNDS (continued)**

2023 Revised	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 16,581,822	\$ 16,943,989	\$ 17,240,966	\$ 17,543,883	\$ 17,852,857	\$ 18,168,012
683,256	700,337	714,344	728,631	743,204	758,068
995,155	1,025,010	1,055,760	1,087,433	1,120,056	1,153,658
1,628,323	1,677,173	1,727,488	1,779,313	1,832,692	1,887,673
1,924,191	2,434,125	2,007,332	2,067,552	2,129,579	2,193,466
3,485,000	3,635,000	2,985,000	2,985,000	2,985,000	2,985,000
470,780	423,000	393,750	375,000	375,000	375,000
-	-	-	-	-	-
<u>\$ 25,768,527</u>	<u>\$ 26,838,635</u>	<u>\$ 26,124,640</u>	<u>\$ 26,566,812</u>	<u>\$ 27,038,388</u>	<u>\$ 27,520,877</u>
\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
6,280,000	2,436,000	1,724,000	1,802,000	875,000	992,000
-	-	-	-	-	-
3,498,072	2,809,000	3,415,250	1,030,700	2,771,800	2,936,200
81,599	74,000	74,000	75,000	75,000	75,000
-	-	-	-	-	-
28,155,872	30,192,427	28,410,419	26,030,265	27,031,333	26,228,298
<u>2,095,139</u>	<u>5,095,139</u>	<u>(2,904,861)</u>	<u>(2,904,861)</u>	<u>(2,904,861)</u>	<u>(2,904,861)</u>
<u>\$ 40,210,682</u>	<u>\$ 40,706,566</u>	<u>\$ 30,818,808</u>	<u>\$ 26,133,104</u>	<u>\$ 27,948,272</u>	<u>\$ 27,426,637</u>
-	-	-	-	-	-
5,400,000	3,750,000	3,500,000	3,500,000	2,000,000	2,000,000
-	-	-	-	-	-
200,000	200,000	200,000	200,000	200,000	200,000
<u>5,600,000</u>	<u>3,950,000</u>	<u>3,700,000</u>	<u>3,700,000</u>	<u>2,200,000</u>	<u>2,200,000</u>
(8,842,155)	(9,917,932)	(994,168)	4,133,708	1,290,116	2,294,240
<u>\$ 37,769,845</u>	<u>\$ 28,927,690</u>	<u>\$ 19,009,758</u>	<u>\$ 18,015,590</u>	<u>\$ 22,149,298</u>	<u>\$ 23,439,414</u>
<u>\$ 28,927,690</u>	<u>\$ 19,009,758</u>	<u>\$ 18,015,590</u>	<u>\$ 22,149,298</u>	<u>\$ 23,439,414</u>	<u>\$ 25,733,654</u>



ENTERPRISE FUNDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual
REVENUES				
Charges for Services	\$ 16,302,294	\$ 18,550,955	\$ 18,114,903	\$ 19,264,628
Investment Income	271,230	230,143	169,138	236,669
All Other Revenues	1,132,869	700,002	94,026	1,337,248
Total Revenues	<u>\$ 17,706,393</u>	<u>\$ 19,481,099</u>	<u>\$ 18,378,068</u>	<u>\$ 20,838,544</u>
EXPENDITURES				
Community Resources	\$ 5,395,394	\$ 5,713,056	\$ 10,178,925	\$ 5,783,547
Public Works	8,200,557	9,198,995	8,652,967	9,637,351
Non-Departmental	3,501	-	-	92,227
Total Expenditures	<u>\$ 13,599,453</u>	<u>\$ 14,912,051</u>	<u>\$ 18,831,892</u>	<u>\$ 15,513,125</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	4,500,000	-
Operating Transfers Out	-	-	(119,370)	(4,500,000)
Sale of City Assets	2,540	-	-	24,310
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>4,380,630</u>	<u>(4,475,690)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	4,106,940	4,571,173	9,082,552	849,730
Capital Additions	-	2,124	5,155,746	1,443,228
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>\$ 40,472,579</u>	<u>\$ 44,579,519</u>	<u>\$ 49,150,692</u>	<u>\$ 58,233,263</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 44,579,519</u>	<u>\$ 49,150,692</u>	<u>\$ 58,233,243</u>	<u>\$ 60,526,201</u>

**ENTERPRISE FUNDS (continued)**

2023 Revised	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 19,733,742	\$ 20,272,500	\$ 20,597,500	\$ 21,176,500	\$ 21,307,400	\$ 21,434,500
394,613	346,500	296,250	273,750	273,750	273,750
-	-	-	-	-	-
<u>\$ 20,128,355</u>	<u>\$ 20,619,000</u>	<u>\$ 20,893,750</u>	<u>\$ 21,450,250</u>	<u>\$ 21,581,150</u>	<u>\$ 21,708,250</u>
\$ 6,816,484	\$ 7,158,327	\$ 6,767,547	\$ 7,082,639	\$ 7,249,922	\$ 7,339,890
18,809,387	32,646,857	29,150,294	15,186,575	15,404,211	15,651,833
80,500	80,500	80,500	80,500	80,500	80,500
<u>\$ 25,706,371</u>	<u>\$ 39,885,684</u>	<u>\$ 35,998,341</u>	<u>\$ 22,349,714</u>	<u>\$ 22,734,632</u>	<u>\$ 23,072,223</u>
-	9,682,727	10,000,000	-	-	-
-	-	(1,203,731)	(1,203,731)	(1,203,731)	(1,203,731)
<u>-</u>	<u>9,682,727</u>	<u>8,796,269</u>	<u>(1,203,731)</u>	<u>(1,203,731)</u>	<u>(1,203,731)</u>
(5,578,016)	(9,583,957)	(6,308,322)	(2,103,195)	(2,357,213)	(2,567,704)
<u>\$ 60,526,201</u>	<u>\$ 54,948,185</u>	<u>\$ 45,364,228</u>	<u>\$ 39,055,906</u>	<u>\$ 36,952,711</u>	<u>\$ 34,595,497</u>
<u>\$ 54,948,185</u>	<u>\$ 45,364,228</u>	<u>\$ 39,055,906</u>	<u>\$ 36,952,711</u>	<u>\$ 34,595,497</u>	<u>\$ 32,027,793</u>



INTERNAL SERVICE FUNDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual
REVENUES				
Charges for Services	\$ 13,801,486	\$ 14,040,180	\$ 14,260,608	\$ 14,553,652
Investment Income	346,763	301,020	188,282	(718,593)
All Other Revenues	<u>742,062</u>	<u>2,402,063</u>	<u>479,416</u>	<u>663,633</u>
Total Revenues	<u>\$ 14,890,311</u>	<u>\$ 16,743,263</u>	<u>\$ 14,928,306</u>	<u>\$ 14,498,692</u>
EXPENDITURES				
Non-Departmental	<u>\$ 14,230,747</u>	<u>\$ 13,848,213</u>	<u>\$ 14,782,107</u>	<u>\$ 15,552,707</u>
Total Expenditures	<u>\$ 14,230,747</u>	<u>\$ 13,848,213</u>	<u>\$ 14,782,107</u>	<u>\$ 15,552,707</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,200,000	1,200,000	1,200,000	6,200,000
Operating Transfers Out	<u>(1,475,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Total Other Financing Sources (Uses)	<u>(275,000)</u>	<u>-</u>	<u>-</u>	<u>5,000,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	384,564	2,895,049	146,199	3,945,984
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>\$ 17,464,318</u>	<u>\$ 17,848,882</u>	<u>\$ 20,743,931</u> *	<u>\$ 28,184,596</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 17,848,882</u>	<u>\$ 20,743,931</u>	<u>\$ 20,890,130</u>	<u>\$ 32,130,580</u>

*2022 Actuals Include The City Manager's Pension Trust Fund and the Duty, Death, and Disability Fund which were not previously included in 2019-2021



INTERNAL SERVICE FUNDS (continued)

2023 Revised	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 15,616,492	\$ 16,721,095	\$ 18,161,243	\$ 19,857,367	\$ 21,723,104	\$ 23,775,414
378,099	339,040	285,040	266,290	266,290	266,290
536,115	542,112	504,071	511,327	519,308	528,088
<u>\$ 16,530,707</u>	<u>\$ 17,602,247</u>	<u>\$ 18,950,354</u>	<u>\$ 20,634,984</u>	<u>\$ 22,508,702</u>	<u>\$ 24,569,792</u>
<u>\$ 19,469,011</u>	<u>\$ 20,886,257</u>	<u>\$ 21,748,351</u>	<u>\$ 22,792,659</u>	<u>\$ 23,638,282</u>	<u>\$ 24,192,064</u>
<u>\$ 19,469,011</u>	<u>\$ 20,886,257</u>	<u>\$ 21,748,351</u>	<u>\$ 22,792,659</u>	<u>\$ 23,638,282</u>	<u>\$ 24,192,064</u>
3,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
(3,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)
-	-	-	-	-	-
(2,938,304)	(3,284,009)	(2,797,997)	(2,157,675)	(1,129,580)	377,728
<u>\$ 32,130,580</u>	<u>\$ 29,192,276</u>	<u>\$ 25,908,267</u>	<u>\$ 23,110,270</u>	<u>\$ 20,952,595</u>	<u>\$ 19,823,015</u>
<u>\$ 29,192,276</u>	<u>\$ 25,908,267</u>	<u>\$ 23,110,270</u>	<u>\$ 20,952,595</u>	<u>\$ 19,823,015</u>	<u>\$ 20,200,743</u>

**ALL FUNDS SUMMARY**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual
REVENUES				
Property Tax	\$ 10,529,868	\$ 11,888,221	\$ 11,816,003	\$ 12,983,236
Sales Tax	78,045,907	73,187,947	90,618,403	96,677,557
General Use Tax	4,908,055	4,334,381	4,189,365	4,437,341
Building Material Use Tax	4,251,861	5,537,945	2,710,027	5,474,367
Motor Vehicle Use Tax	7,466,709	7,583,797	8,909,242	9,322,461
Specific Ownership Tax	951,969	948,174	968,825	940,239
Tobacco Products Tax	297,242	371,894	-	-
Business & Occupation Tax	3,489,850	3,861,558	4,274,875	3,632,833
Franchise Charges & Other Taxes	6,188,923	5,985,637	6,061,139	7,768,262
Hotel Accomodation Tax	1,809,367	940,424	1,615,664	1,974,364
Licenses & Permits	4,661,369	4,111,662	3,447,993	5,236,039
Intergovernmental Revenue	24,362,161	39,747,865	38,256,922	41,840,220
Charges for Services	45,364,946	41,897,880	46,227,647	49,511,657
Fines & Forfeits	1,306,555	1,339,908	1,482,710	974,839
Investment Income	4,831,779	3,883,850	(21,284)	(2,721,736)
TABOR Refund	-	-	-	-
All Other Revenues	4,027,964	4,951,100	1,535,258	4,867,523
Total Revenues	\$ 202,494,526	\$ 210,572,244	\$ 222,092,791	\$ 242,919,201
EXPENDITURES				
Mayor and City Council	\$ 502,075	\$ 571,817	\$ 445,661	\$ 569,986
City Manager's Office	3,398,051	2,723,057	3,383,286	2,845,756
City Attorney's Office	1,860,190	2,134,598	1,747,525	1,805,404
City Clerk's Office	1,065,170	922,485	871,548	825,960
Community Resources	40,590,036	35,713,837	48,634,819	50,730,107
Finance	4,264,251	16,189,441	3,292,795	3,476,918
Human Resources	1,546,201	1,161,107	1,152,726	1,415,724
Information Technology	8,725,945	7,751,833	7,534,309	10,755,304
Municipal Court	3,823,943	3,934,551	3,795,375	3,980,313
Planning	3,266,864	3,719,367	3,924,859	5,886,700
Police	56,856,324	51,871,223	56,278,975	58,753,835
Public Works	40,138,391	42,755,599	43,846,418	46,720,682
Non-Departmental	22,616,151	22,417,520	17,815,429	20,238,557
Total Expenditures	\$ 188,653,592	\$ 191,866,434	\$ 192,723,724	\$ 208,005,246
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	34,362,626	9,291,463	19,473,141	40,450,235
Operating Transfers Out	(36,362,626)	(9,291,463)	(15,966,780)	(40,649,187)
Sale of City Assets	232,635	199,450	999,450	311,857
Total Other Financing Sources (Uses)	(1,767,365)	199,450	4,505,811	112,906
Excess (Deficiency) of Financial Sources over Financial Uses	12,073,569	18,905,260	33,874,878	35,026,861
Capital Additions	-	-	5,155,746	1,443,228
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	\$ 150,704,888	\$ 162,778,457	\$ 181,683,718	\$ 227,576,734
FUND BALANCES/NET POSITION, END OF YEAR				
	\$ 162,778,457	\$ 181,683,718	\$ 220,714,342	\$ 264,046,823

*2022 Actuals Include The City Manager's Pension Trust Fund and the Duty, Death, and Disability Fund which were not previously included in 2019-2021



ALL FUNDS SUMMARY (continued)

2023 Revised	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
\$ 13,090,476	\$ 14,530,428	\$ 14,530,428	\$ 16,128,775	\$ 16,128,775	\$ 17,902,940
103,215,803	105,610,228	109,817,374	112,000,206	116,044,600	117,947,867
4,560,605	4,674,619	4,827,823	4,965,515	5,107,194	5,252,978
5,693,722	5,841,041	6,127,582	6,311,410	6,500,752	6,695,775
9,688,367	9,979,018	10,278,388	10,586,740	10,904,342	11,231,473
978,514	1,007,869	1,079,630	1,112,019	1,145,379	1,179,741
3,700,000	3,811,000	3,925,330	4,043,090	4,164,383	4,289,314
7,730,801	7,962,724	8,201,606	8,447,654	8,701,084	8,962,116
2,010,008	2,077,634	2,147,557	2,219,857	2,290,263	2,362,992
4,926,045	5,072,868	5,015,940	5,163,306	5,315,095	5,471,433
66,727,867	33,998,079	27,422,072	27,901,512	28,407,973	28,914,260
52,240,092	54,708,914	55,937,925	58,644,479	60,677,358	63,003,386
1,297,448	1,327,859	1,353,123	1,378,894	1,405,179	1,431,991
6,330,780	4,891,290	2,515,140	2,402,540	2,402,540	2,402,540
-	-	-	-	-	-
1,166,546	1,157,860	1,672,483	1,703,435	1,730,627	1,754,169
<u>\$ 283,357,074</u>	<u>\$ 256,651,431</u>	<u>\$ 254,852,401</u>	<u>\$ 263,009,431</u>	<u>\$ 270,925,544</u>	<u>\$ 278,802,974</u>
\$ 634,161	\$ 682,083	\$ 689,833	\$ 697,647	\$ 698,971	\$ 700,335
4,170,183	11,430,445	5,214,660	5,234,411	5,338,639	5,451,474
2,287,485	2,384,294	2,464,410	2,544,758	2,620,098	2,698,833
1,199,209	1,395,721	1,439,363	1,478,813	1,519,771	1,562,337
68,380,905	60,129,633	47,119,985	48,900,183	48,525,287	49,381,475
4,391,531	4,551,293	4,706,870	4,841,191	4,980,286	5,124,016
2,130,829	2,459,324	2,550,071	2,618,095	2,688,984	2,763,631
11,254,384	12,045,352	13,588,517	12,092,322	14,148,103	14,652,080
4,903,859	4,989,370	4,987,806	5,139,957	5,298,407	5,464,491
9,800,261	31,799,445	6,117,838	6,259,009	6,405,221	6,558,005
63,060,132	64,849,619	66,963,854	68,886,301	70,941,501	73,087,713
90,335,425	94,166,597	86,560,313	65,536,457	68,695,048	68,548,248
24,624,931	42,847,927	35,952,645	36,440,856	36,331,698	36,932,056
<u>\$ 287,173,295</u>	<u>\$ 333,731,103</u>	<u>\$ 278,356,167</u>	<u>\$ 260,670,000</u>	<u>\$ 268,192,014</u>	<u>\$ 272,924,694</u>
-	-	-	-	-	-
18,977,967	25,550,428	27,168,273	17,393,400	15,791,349	14,948,434
(18,977,967)	(25,550,428)	(27,168,273)	(17,393,400)	(15,791,349)	(14,948,434)
200,000	200,000	200,000	200,000	200,000	200,000
200,000	200,000	200,000	200,000	200,000	200,000
(3,616,222)	(76,879,672)	(23,303,765)	2,539,432	2,933,530	6,078,280
<u>\$ 264,046,823</u>	<u>\$ 260,430,601</u>	<u>\$ 183,550,929</u>	<u>\$ 160,247,164</u>	<u>\$ 162,786,595</u>	<u>\$ 165,720,125</u>
<u>\$ 260,430,601</u>	<u>\$ 183,550,929</u>	<u>\$ 160,247,164</u>	<u>\$ 162,786,595</u>	<u>\$ 165,720,125</u>	<u>\$ 171,798,405</u>



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OPERATING SUMMARIES

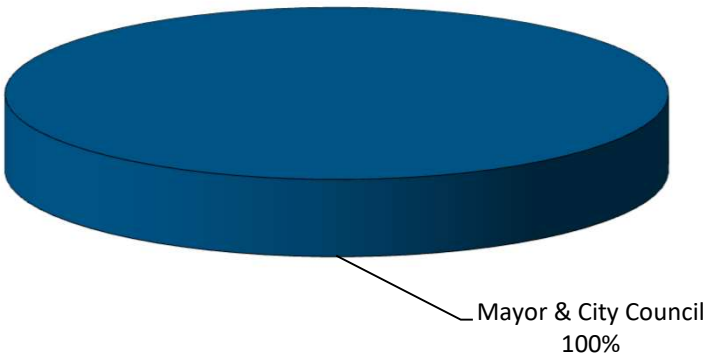


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MAYOR AND CITY COUNCIL

2024 Department Overview



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Mayor & City Council	\$ 569,986	\$ 634,823	\$ 634,161	\$ 682,083
TOTAL:	\$ 569,986	\$ 634,823	\$ 634,161	\$ 682,083

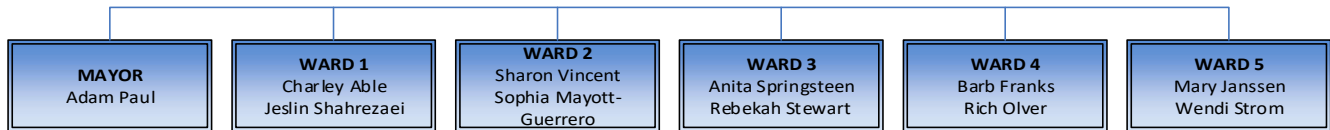
Percent to all funds	0.28%	0.23%	0.22%	0.20%
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MAYOR AND CITY COUNCIL

(303) 987-7040

www.lakewood.org/Government/City-Council-Landing/City-Council-Members





Department: Mayor and City Council

Mission Statement: Quality lifestyle fostered by a transparent government.

Purpose: City Council is responsible for taking legislative action on items through consideration of ordinances and resolutions, and develops positions on policy issues through discussion at Study Sessions. City Council meets annually, in a retreat format, to discuss/prioritize key initiatives/opportunities for the upcoming year. Council members serve as liaisons and members of many City and regional committees and organizations such as the City's Budget and Audit Committee, Council Screening Committee, Council Legislative Committee, the Colorado Municipal League, the Denver Regional Council of Governments, the Metro Mayors Caucus, and more. City Council is responsible for reviewing and approving the City's budget, on an annual basis, for the upcoming year.

City of Lakewood

City Council Mission Statement, Commitment to Citizens & Core Community Values

Mission Statement

Lakewood: Quality lifestyle fostered by a transparent government

City Council's Commitment to Citizens

The Lakewood City Council will:

- ♦ Act with honesty and integrity to communicate openly;
- ♦ Promote an inclusive environment for all citizens;
- ♦ Continually evaluate the purpose and scope of government and adjust programs as appropriate;
- ♦ Recognize that a quality staff is fundamental to quality services;
- ♦ Be progressive and innovative while respecting the traditions of the community and honoring our neighborhoods' values; and
- ♦ Focus on quality results by investing in the appropriate level of programs.



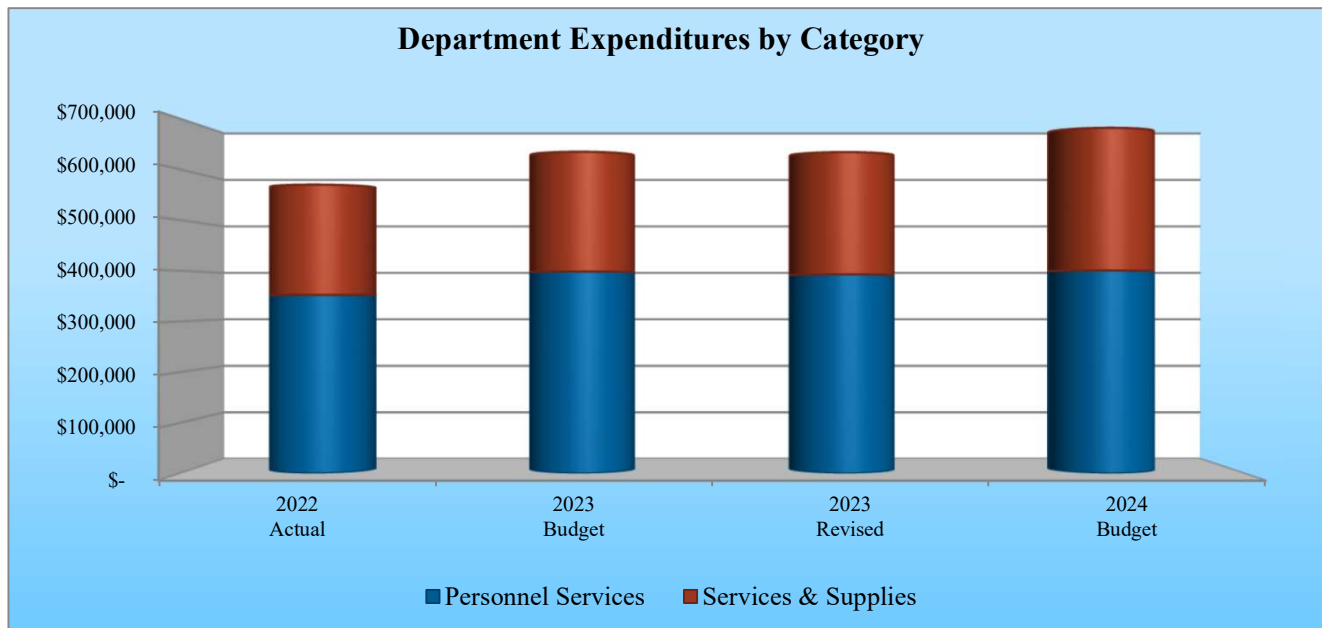
Core Community Values

- ◆ Safe Community
- ◆ Open and Honest Communication
- ◆ Fiscal Responsibility
- ◆ Education and Information
- ◆ Quality Transportation Options
- ◆ Quality Economic Development
- ◆ Physical & Technological Infrastructure
- ◆ Quality Living Environment
- ◆ Community Sustainability



Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 352,478	\$ 398,441	\$ 392,779	\$ 400,460
Services & Supplies	217,508	236,382	241,382	281,623
TOTAL:	\$ 569,986	\$ 634,823	\$ 634,161	\$ 682,083



**Department Expenditures By Fund**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 569,986	\$ 634,823	\$ 634,161	\$ 682,083
TOTAL:	\$ 569,986	\$ 634,823	\$ 634,161	\$ 682,083

Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022 Revised	2023 Budget	2023 Revised	2024 Budget
Mayor	1.00	1.00	1.00	1.00
City Council Member	10.00	10.00	10.00	10.00
Variable FTE	0.00	0.00	0.00	0.00
TOTAL:	11.00	11.00	11.00	11.00

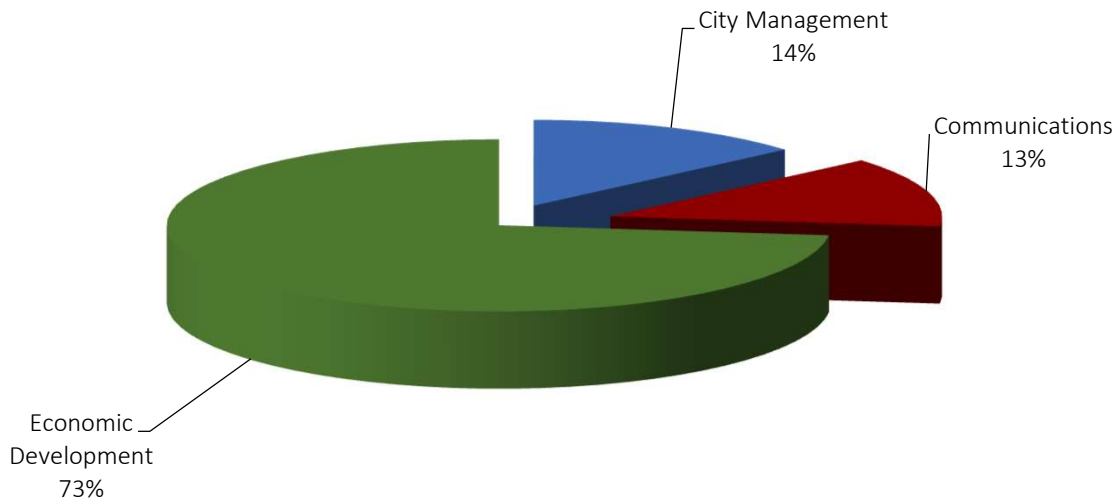


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CITY MANAGER'S OFFICE

2024 Department Overview



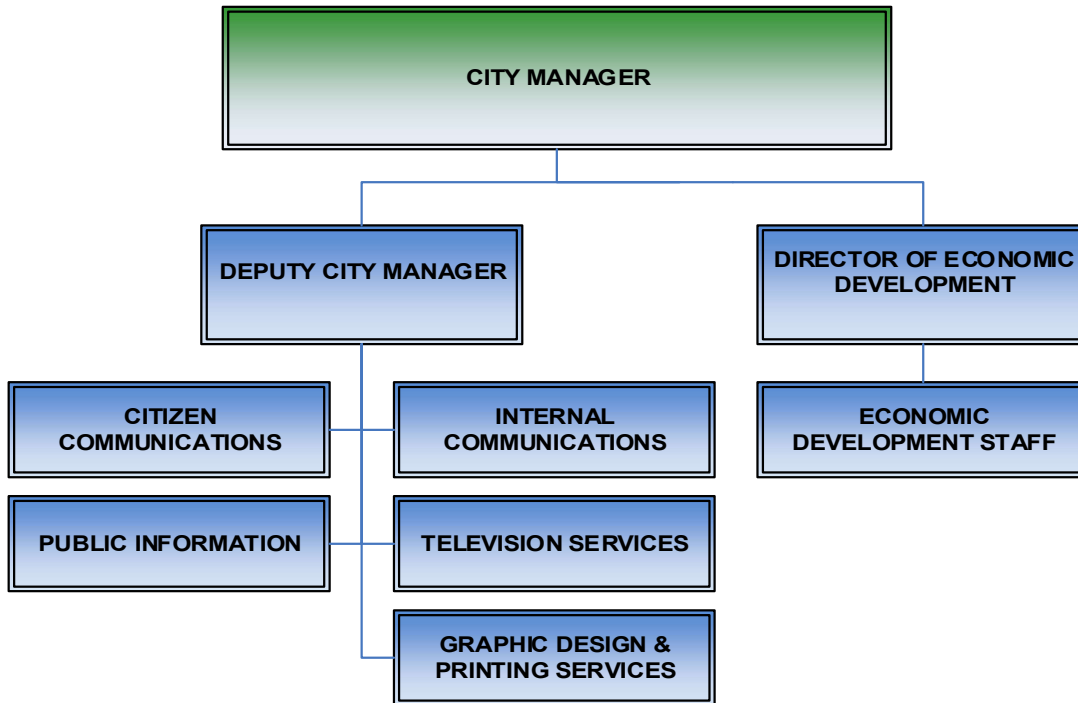
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
City Management	\$ 946,774	\$ 1,433,713	\$ 1,650,497	\$ 1,563,520
Communications	1,082,248	1,320,031	1,440,750	1,506,835
Economic Development	816,734	1,072,948	1,078,936	8,360,089
TOTAL:	\$ 2,845,756	\$ 3,826,693	\$ 4,170,183	\$ 11,430,445
Percent to all funds	1.38%	1.41%	1.45%	3.43%



CITY MANAGER'S OFFICE

(303) 987-7050

www.lakewood.org/Government/Departments/City-Managers-Office





Department: City Manager's Office

Mission Statement: The City Manager's Office sets the standards for the City organization to provide quality services to the public ensuring that the Core Community Values established by the City Council are met.

Purpose: The City Manager's Office is unique in that it, unlike any other department, is responsible for the design, implementation, and oversight of all programs necessary to meet the City Council's Core Community Values. The City Manager is the head of all operations within the City. All ordinances, resolutions, and policies are reviewed in the City Manager's Office prior to being presented to City Council. It is the ultimate responsibility of the City Manager to ensure compliance with any legal and/or legislative directives.

Core Values / Goals / Activities / Expectations / Results-Benefits

❖ **SAFE COMMUNITY**

- ◆ **GOAL:** Ensure the safety and security of Lakewood residents by providing diligent oversight of public safety services.

Activity: The City Manager's Office routinely coordinates meetings with relevant departments to review and assess the performance of public safety services.

Expectation: Provide effective oversight and management of public safety services.

Result-Benefit: By conducting regular review meetings and providing oversight, the city manager's office plays a pivotal role in ensuring that public safety services are efficient, effective, and responsive to the needs of the community.

❖ **OPEN AND HONEST COMMUNICATION**

- ◆ **GOAL:** Enhance public communication by offering direct communication resources for the public.

Activity: The City Manager's Office leverages all available resources to foster effective public communication, including government-access television programming, citywide newsletter publication, website management, and utilization of social media tools.

Expectation: Lakewood residents will have access to accurate information on matters that may impact them, and they will benefit from multiple communication channels to engage with City staff and elected representatives.

Result-Benefit: We engage with residents through various channels, including Looking @ Lakewood, distributed to 79,000+ addresses; LAKEWOOD8's 24-hour programming; multiple e-newsletters and social media platforms; and the easy access to on-demand information on the City's website: Lakewood.org.

- ◆ **GOAL:** Deliver prompt and accountable service to address resident concerns and inquiries.

Activity: Maintain effective coordination of information and communication, delivering updates to both residents and the council.

Expectation: Provide residents with accurate, timely, and professional responses at all times.

Result-Benefit: Promptly and effectively address residents' concerns, fostering an open and responsive government.

❖ **FISCAL RESPONSIBILITY**

- ◆ **GOAL:** Implement and sustain a cohesive citywide strategy to secure grants, corporate contributions, and sponsorships



Core Values / Goals / Activities / Expectations / Results-Benefits (continued)

❖ EDUCATION AND INFORMATION

◆ GOAL: Ensure the delivery of high-quality information and services to the public

Activity: The Communications Division acts as a vital checkpoint in the organization, overseeing the review of information intended for the public across print, electronic, and website content administration.

Expectation: All public information is ensured to be accurate, informative, and free of legal risks

Result-Benefit: The Communications staff authors, reviews, and edits all newsletters, articles, advertisements, and other publications intended for public distribution.

❖ QUALITY TRANSPORTATION OPTIONS

◆ GOAL: Maintain an unwavering commitment to providing the highest quality transportation options and traffic management, optimizing existing resources

Activity: The City Manager's Office collaborates with interdepartmental teams to ensure the community has access to safe transportation options.

Expectation: Striving for continuous enhancement of the quality and safety of the transportation system in the City of Lakewood.

Result-Benefit: Providing the community with a safe and high-quality transportation system that meets their needs.

❖ QUALITY ECONOMIC DEVELOPMENT

Activity: The Economic Development team uses various tools to compile data. With the assistance of other City departments, Economic Development provides information to our customers on economic trends, the community, industries, relevant legislation, and individual projects. Data is provided through the City's website, social media and other customized on-demand reports.

Expectation: The Economic Development team will enhance the information collected and will improve access to the information for City leadership, staff, citizens and our customers.

Result-Benefit: Economic information is used to evaluate and guide development, for business retention and expansion, and to attract and evaluate small business opportunities.

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

◆ GOAL: Ensure appropriate staffing and technology levels to provide cost-effective services to residents

Activity: All requests for staffing changes are approved or denied to meet current service levels.

Expectation: Staffing levels required to meet a service level are maintained.

Result-Benefit: Numerous staffing requests were reviewed and either approved or denied.

◆ GOAL: Oversee and direct the operations of the City organization

Activity: A balanced budget is submitted to City Council prior to September 15th of each year.

Expectation: Services to residents will be provided in a cost-effective, yet quality manner. The annual budget is submitted to City Council in accordance with the City Charter.

Result- Benefit: A proposed budget is submitted to City Council within the City Charter requirements that identifies the revenue and spending levels of the organization.



Core Values / Goals / Activities / Expectations / Results-Benefits (continued)

❖ QUALITY LIVING ENVIRONMENT

- ◆ **GOAL:** Implement policies adopted by the City Council that are all encompassing and each one contributing to the overall quality of living in Lakewood

Activity: City Council Core Community Values are used as a guide in program decision-making.

Expectation: All City departments will use the Core Community Values as a tool to measure the importance and value of programs and the amount of resources devoted to each.

Result-Benefit: The City Council's Core Community Values were used both in the preparation of this budget and as a guide for recommendations to increase the operating budget.

❖ COMMUNITY SUSTAINABILITY

- ◆ **GOAL:** Work to establish Lakewood as a leader in regional planning

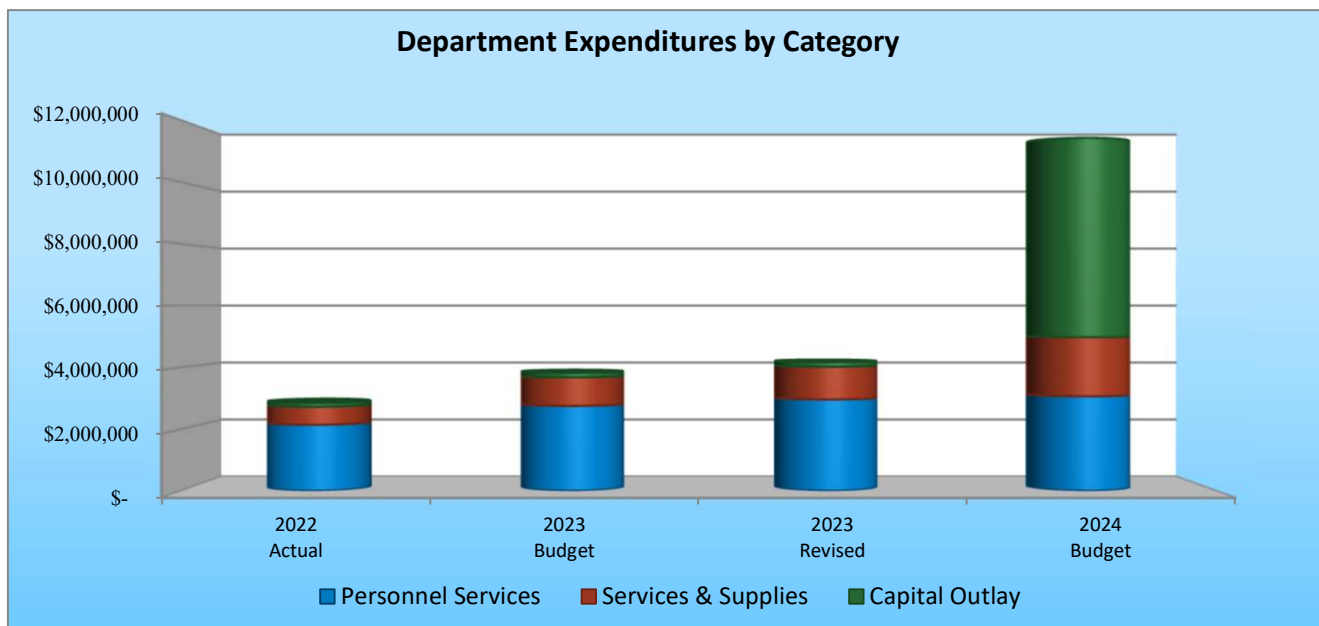
Activity: State and federal legislation is monitored to determine impacts on the Lakewood community.

Expectation: Lakewood residents' interests are protected by providing a healthy community for current and future generations.

Result-Benefit: Staff annually reviews more than 600 proposed state legislative bills and provides an analysis to the City Council Legislative Committee for consideration.

Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,140,837	\$ 2,751,426	\$ 2,960,150	\$ 3,062,424
Services & Supplies	581,594	924,766	1,059,532	1,913,266
Capital Outlay	123,325	150,501	150,501	6,454,755
TOTAL:	\$ 2,845,756	\$ 3,826,693	\$ 4,170,183	\$ 11,430,445



**Department Expenditures By Fund**

	2022	2023	2023	2024
	Actual	Budget	Revised	Budget
General Fund	\$ 1,968,339	\$ 2,653,744	\$ 2,991,247	\$ 2,970,355
Economic Development Fund	816,734	1,072,948	1,078,936	8,360,089
Equipment Replacement Fund	60,683	100,000	100,000	100,000
TOTAL:	\$ 2,845,756	\$ 3,826,693	\$ 4,170,183	\$ 11,430,445

Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022	2023	2023	2024
	Actual	Budget	Revised	Budget
Full-Time FTE	14.75	16.75	16.75	16.75
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.73	2.03	2.03	2.03
TOTAL:	15.48	18.78	18.78	18.78



Program: City Management

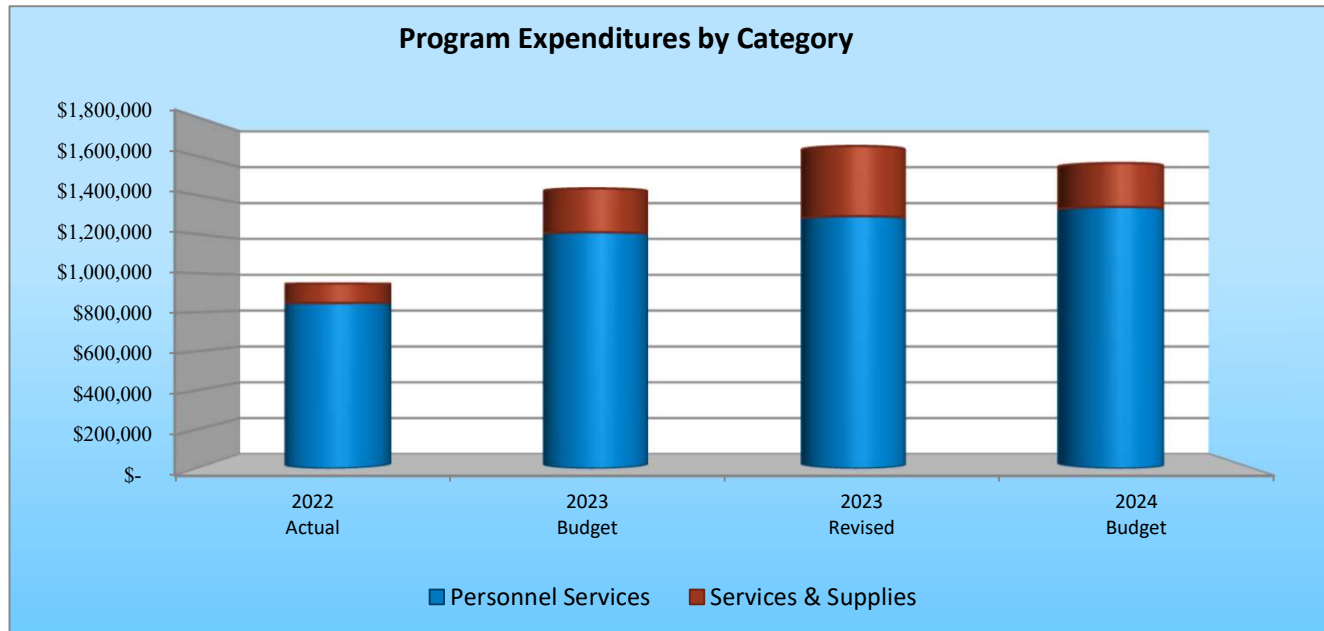
Department: City Manager's Office

Division: City Management

Purpose: The City Manager's Office provides executive management, leadership, guidance, and support for the City government upholding the City's image and reputation. The office assists the City Council in the development and translation of policy as determined into the operating programs and actions of the various City departments. The City Manager's Office coordinates the activities of the City; introduces new methods and procedures among the departments; coordinates the exchange of information with Lakewood residents, elected officials, and employees; and appraises the City Council and community on operating results. All activities and expectations associated with each of the various Core Community Values performed within the various City departments are done with the consent and oversight of the City Manager's Office.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 846,888	\$ 1,209,095	\$ 1,291,113	\$ 1,338,902
Services & Supplies	99,887	224,618	359,384	224,618
TOTAL:	\$ 946,774	\$ 1,433,713	\$ 1,650,497	\$ 1,563,520



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 946,774	\$ 1,433,713	\$ 1,650,497	\$ 1,563,520
TOTAL:	\$ 946,774	\$ 1,433,713	\$ 1,650,497	\$ 1,563,520

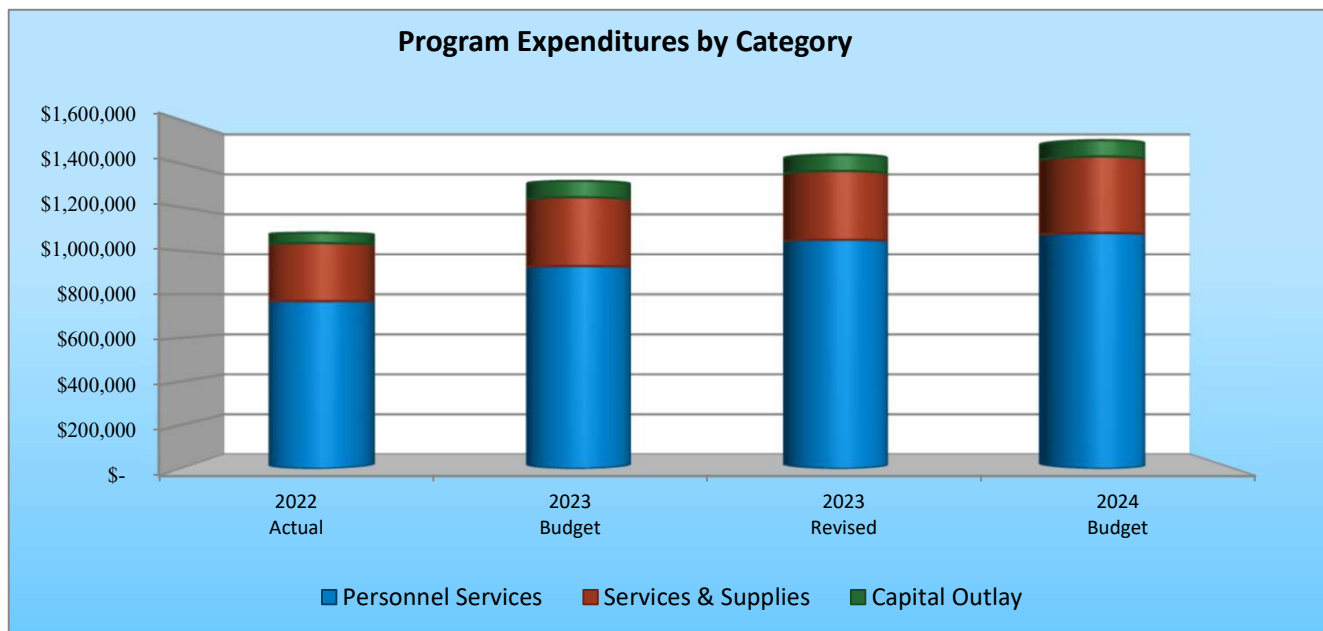


Program: Communications
Department: City Manager's Office
Division: Communications

Purpose: The Communications Division in the City Manager's Office is responsible for public information through a variety of avenues including our website, social media, print, video and electronic publications. The division also oversees media relations with local and national media and manages *Request Lakewood*. Cable franchise management and the in-house print shop also fall under communications. The division continues to look for ways to engage residents such as the *Lakewood Together* digital platform.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 768,323	\$ 929,383	\$ 1,050,102	\$ 1,081,187
Services & Supplies	266,385	315,648	315,648	350,648
Capital Outlay	47,540	75,000	75,000	75,000
TOTAL:	\$ 1,082,248	\$ 1,320,031	\$ 1,440,750	\$ 1,506,835



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,021,565	\$ 1,220,031	\$ 1,340,750	\$ 1,406,835
Equipment Replacement Fund	60,683	100,000	100,000	100,000
TOTAL:	\$ 1,082,248	\$ 1,320,031	\$ 1,440,750	\$ 1,506,835



Program: Economic Development

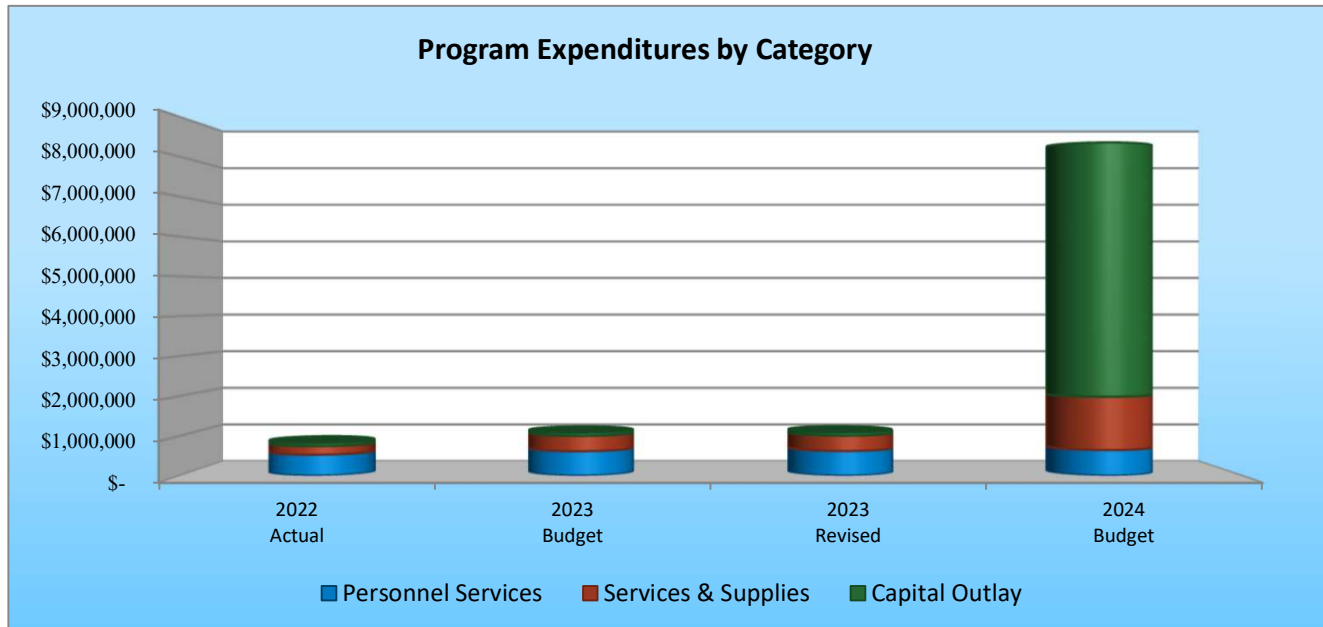
Department: City Manager's Office

Division: Economic Development

Purpose: The Economic Development Division is dedicated to sustaining a strong economic base while maintaining the quality of life and the vitality of our community. The objective of the division is to create and build an environment that preserves, attracts, and promotes business growth and respect for the business environment in Lakewood. The staff functions to retain existing Lakewood businesses and help them to expand; attract new capital investment; encourage quality retail development; and create additional employment opportunities in the City. Lakewood's Economic Development operations are supported through revenues generated by a voter-approved hotel accommodation tax and are not funded through the City's General Fund.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 525,627	\$ 612,947	\$ 618,935	\$ 642,334
Services & Supplies	215,323	384,500	384,500	1,338,000
Capital Outlay	75,785	75,501	75,501	6,379,755
TOTAL:	\$ 816,734	\$ 1,072,948	\$ 1,078,936	\$ 8,360,089



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Economic Development Fund	\$ 816,734	\$ 1,072,948	\$ 1,078,936	\$ 8,360,089
TOTAL:	\$ 816,734	\$ 1,072,948	\$ 1,078,936	\$ 8,360,089

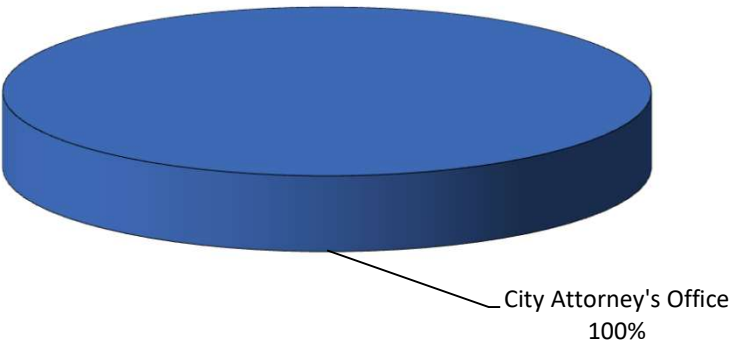


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CITY ATTORNEY'S OFFICE

2024 Department Overview



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
City Attorney's Office	\$ 1,805,404	\$ 2,263,717	\$ 2,287,485	\$ 2,384,294
TOTAL:	\$ 1,805,404	\$ 2,263,717	\$ 2,287,485	\$ 2,384,294

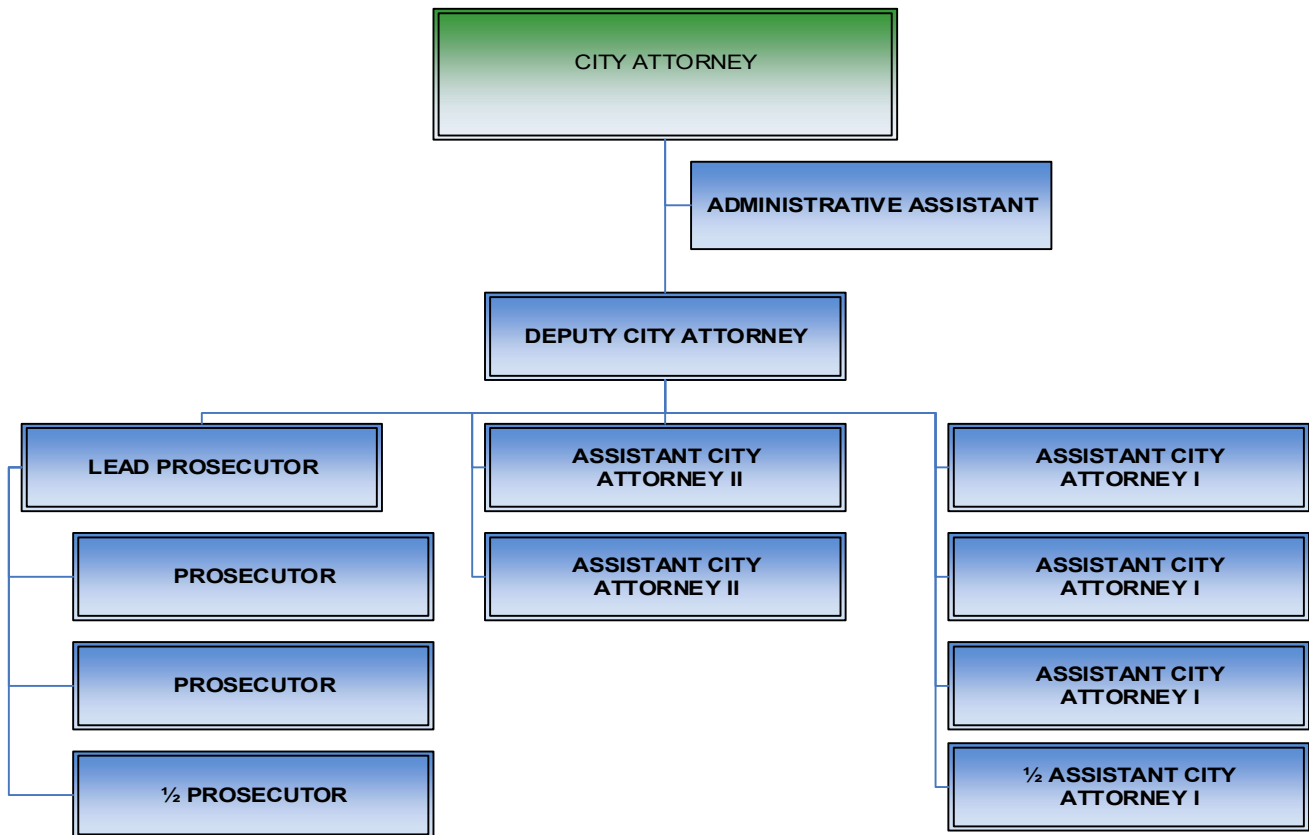
Percent to all funds	0.88%	0.83%	0.80%	0.72%
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CITY ATTORNEY'S OFFICE

(303) 987-7450

www.lakewood.org/Government/Departments/City-Attorney





Department: City Attorney's Office

Mission Statement: To serve as legal advisor to the City Council, to provide proactive legal advice to the City Manager, City Departments and all Boards and Commissions, to generate all legal documents of the City, to represent the City in litigations in which the City has an interest, and to prosecute all cases docketed into the City's municipal court.

Purpose--General Legal: The City Attorney's Office (CAO) provides legal support to the City Council, the City Manager, City Departments and all Boards and Commissions. Legal support includes providing proactive legal advice and support associated with carrying out the business of municipal government, creating, negotiating and reviewing all legal documents such as ordinances, resolutions, contracts, letters and policies, and being present at all City Council meetings and many of the meetings of boards and commissions. Additionally, the City Attorney's Office represents the City in all civil litigation in which the City has an interest, and manages any outside counsel retained to represent the City's interests.

Purpose--Prosecution: The Municipal Prosecutors' Office is responsible for prosecuting Lakewood Municipal Code violations in Municipal Court, including performing arraignments and conducting trials. Daily cases include traffic, adult and juvenile misdemeanor criminal offenses, domestic violence cases, zoning, animal control, and sales tax violations. The Municipal Prosecutor's Office does not have jurisdiction over felony cases.

Core Values / Goals / Activities / Expectations / Results-Benefits

❖ SAFE COMMUNITY

- ◆ **GOAL:** Walk through the criminal justice process and systems to achieve final outcomes for all cases filed in the municipal court serving the interests of the community while ensuring the rights of victims and defendants.

Activity: All traffic and penal cases will be reviewed, plea bargained and/or prosecuted as necessary to support the needs of the community and the interests of justice.

Expectation: All Municipal Court cases are processed in compliance with the rules of criminal procedure and in support of the needs of the community.

Result-Benefit:

The Municipal Prosecutors processed the following:

	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Arraignments Scheduled	9,344	6,837	5,432	5,500
Other Hearings	5,188	5,811	4,040	4,000
Prisoner / Video Hearings	2,148	3,381	3,523	3,500
Reached Disposition at Trial	244	258	161	160
Bond Returns / Failure to Appear Hearings	3,404	3,928	2,452	2,500
Court Closed Cases	7,364	11,460	8,271	8,000

❖ OPEN AND HONEST COMMUNICATION

- ◆ **GOAL:** Provide relevant and proactive legal advice to the City Council, City Manager, City Staff and City Boards & Commissions

Activity: The CAO will provide effective legal support to the City Council, the City Manager, all City Departments and City Boards & Commissions to allow those individuals to carry out their assigned duties as effectively as possible and in compliance with current law.



Core Values / Goals / Activities / Expectations / Results-Benefits (continued)

Expectation: The CAO will, in a timely manner, draft or review and make recommendations regarding, various legal documents, and will provide timely responses to legal questions, for the City Council, City Manager, City Departments and City Boards & Commissions.

Result-Benefit: The CAO will carry out a broad variety of tasks in support of the City's mission, including, but not limited to: drafting and/or negotiating ordinances, codes, proclamations, resolutions, agreements, contracts, and intergovernmental agreements, advising on all legal issues and concerns, including Colorado Open Records Act (CORA), Open Meetings, Regulatory Licensing, Code Enforcement, Policing, Infrastructure Development, Land Use and Planning, public employment, public finance, taxation, emergency and environmental issues, insurance, risk management, and litigation.

❖ FISCAL RESPONSIBILITY

- ◆ **GOAL:** Respond to all threatened and filed litigation in a manner that best ensures both high quality legal representation and fiscal responsibility.

Activity: The CAO will maintain a staff of highly skilled and experienced litigators who shall respond to all threatened and filed litigation without delay, and when it is deemed necessary to providing the highest quality of legal representation the CAO may contract with outside attorneys who have a necessary expertise with the given subject matter. The CAO shall review all invoices presented to the City for legal services to protect against mistakes or overbilling.

Expectation: The CAO will represent the City's interests in all litigation matters in conformance with the City's adopted budget.

Result-Benefit: Through effective, skilled and experienced representation the City will be involved in less litigation and all persons represented by the CAO will be more confident in carrying out their assigned duties.

❖ EDUCATION AND INFORMATION

- ◆ **GOAL:** Advise the City Council, the City Manager, City staff and members of boards and commissions of those laws, and updates to laws, that will allow them to make informed decisions regarding legislation, projects and goals and otherwise meet the needs and aspirations of the Lakewood Community.

Activity: The CAO will assign attorneys to work directly with the City Council and all represented individuals, departments, and boards and commissions so that the CAO will have a greater understanding of the needs of those it serves, individual attorneys will build strong and trusting relationships with defined client groups, and to allow all attorneys for the City to provide the most proactive and effective legal advice and support to the City as a whole.

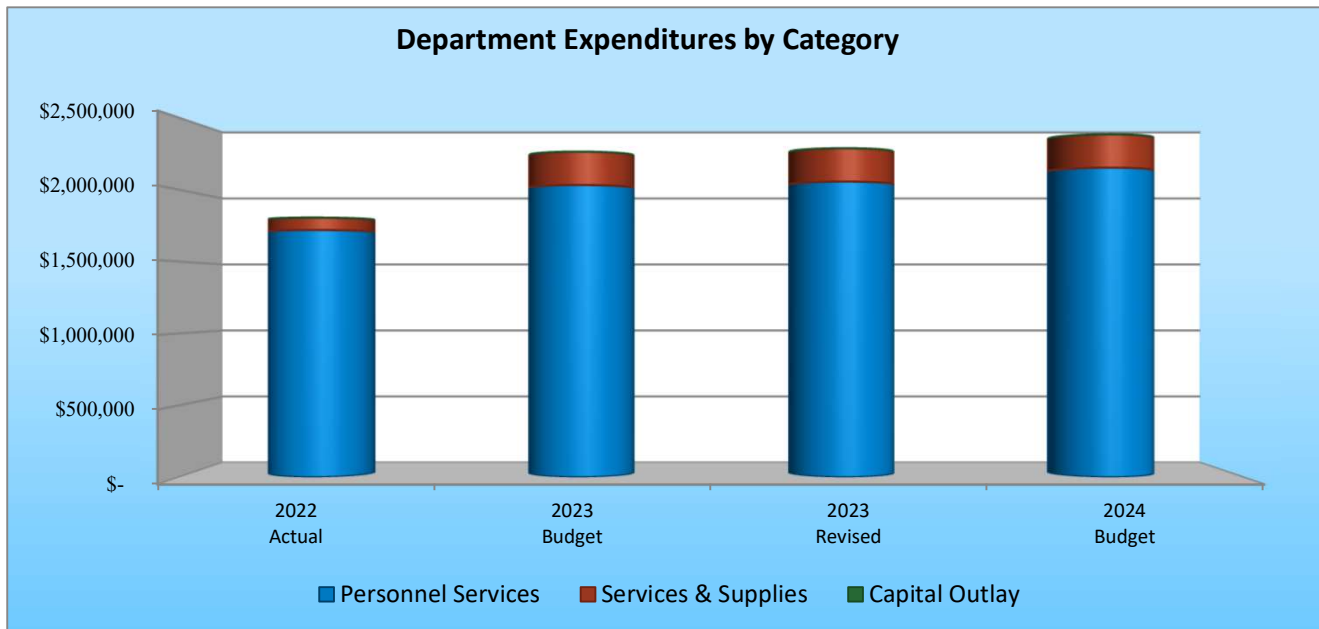
Expectation: The CAO will develop strong lines of communications throughout the City organization so as to be aware of the legal needs of the organization and to effectively meet those needs.

Result-Benefit: The City Council, the City Manager, City staff, and boards and commissions will have a greater understanding of legal issues potentially and actively impacting their service to the City, and be more confident of the choices and decisions they must make in support of the City.



Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,719,017	\$ 2,031,884	\$ 2,055,652	\$ 2,152,461
Services & Supplies	86,387	231,833	231,833	231,833
Capital Outlay	-	-	-	-
TOTAL:	\$ 1,805,404	\$ 2,263,717	\$ 2,287,485	\$ 2,384,294





Department Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,805,404	\$ 2,263,717	\$ 2,287,485	\$ 2,384,294
TOTAL:	\$ 1,805,404	\$ 2,263,717	\$ 2,287,485	\$ 2,384,294

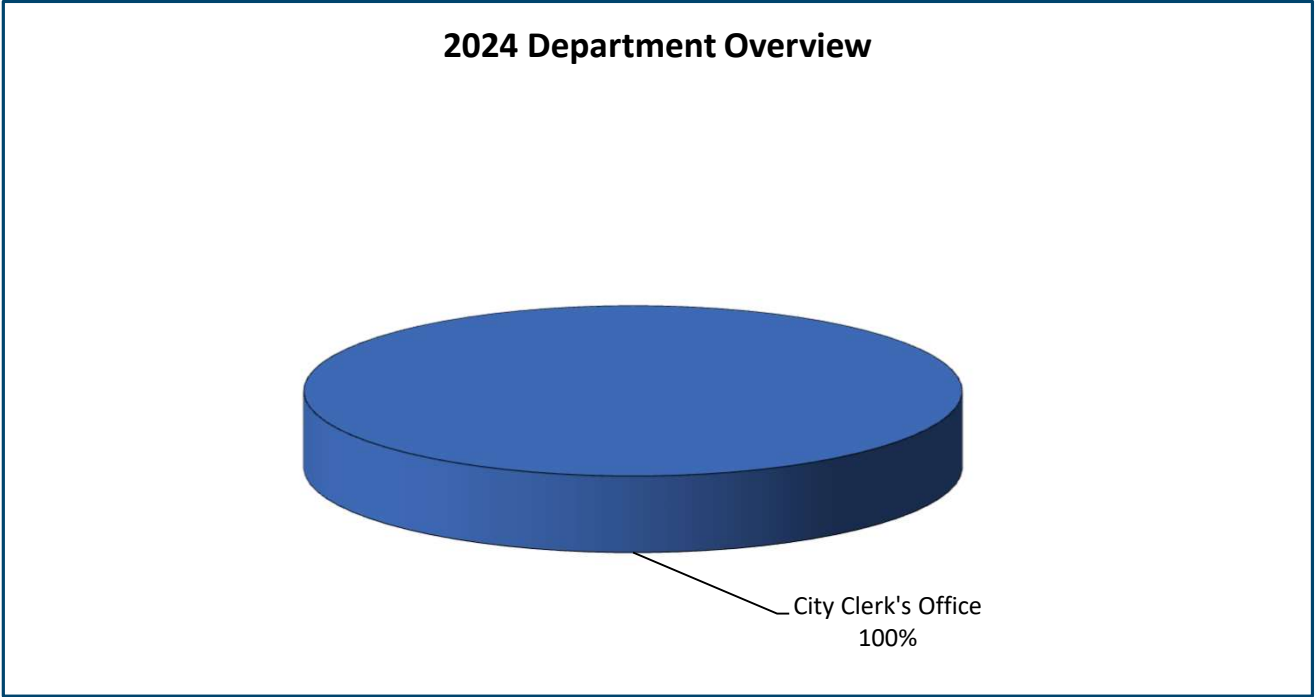
Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	12.00	12.00	12.00	12.00
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.00	0.00	0.00	0.50
TOTAL:	12.00	12.00	12.00	12.50



CITY CLERK'S OFFICE



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
City Clerk's Office	\$ 825,960	\$ 1,164,226	\$ 1,199,209	\$ 1,395,721
TOTAL:	\$ 825,960	\$ 1,164,226	\$ 1,199,209	\$ 1,395,721

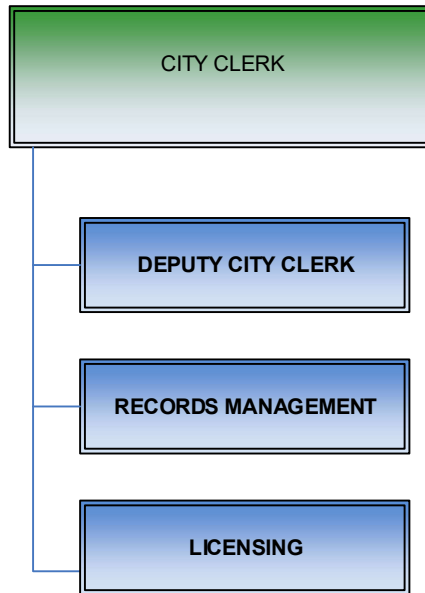
Percent to all funds	0.40%	0.43%	0.42%	0.42%
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CITY CLERK'S OFFICE

(303) 987-7080

www.lakewood.org/Government/Departments/City-Clerks-Office





Department: City Clerk's Office

Mission Statement: The Lakewood City Clerk's Office will provide the highest quality of service by maintaining excellent professional standards, competence and expertise in the administration of elections, voter registration, licensing, permitting, management of public records, and service to City Council, residents, and City departments.

Purpose: The City Clerk's Office serves as a general information center for the public. It has the primary responsibility of conducting all regular and special municipal elections and serves as a branch voter registration office under the auspices of the Jefferson County Clerk and Recorder's Office. The City Clerk's Office prepares City Council agenda packets and meeting minutes, and works with City Council's Screening Committee regarding the application and interview process for the City's boards and commissions. The City Clerk's Office provides service to the residents of Lakewood and support to City departments. Areas of service include being the primary receptionist for the City, receiving public records requests, post public meeting notices, preparing legal notices for publication, and serving as record keeper for City contracts and agreements. Central Records coordinates the City's records management program, retains permanent records of the City, and preserves archival and historical documents. The City Clerk's Office is responsible for issuing licenses and permits. The City Clerk's Office is also responsible for updates to the Lakewood Municipal Code.

Core Values / Goals / Activities / Expectations / Results-Benefits

❖ **SAFE COMMUNITY**

♦ **GOAL: Ensure the Lakewood Municipal Code is updated and accurate**

Activity: Adopted ordinances are accurately codified into the Lakewood Municipal Code and posted on the City website for easy access.

Expectation: As ordinances are adopted by City Council, the Municipal Code is updated to ensure the most recent laws are being referenced by all interested parties.

Result-Benefit: Approximately 25 ordinances are adopted each year and posted on the website. An average of 12 of these ordinances are codified within the municipal code.

♦ **GOAL: Provide licensing and permitting services**

Activity: The City Clerk's Office administers the licensing process for liquor establishments, lodging facilities, non-cigarette tobacco retailers, medical marijuana businesses, adult businesses, escort services, massage parlors, non-alcoholic dance clubs, dogs, pawnbrokers, commercial waste haulers and Christmas tree lots. The office also administers the permitting process for block parties, parades, oversize moving, and fireworks display. The City Clerk's Office is a passport acceptance facility.

Expectation: Accurate licensing/permitting information will be provided to the public.

Result-Benefit: There are approximately 300 liquor establishments licensed each year by the City Clerk's Office. There are 14 new liquor licenses, 30 transfers of ownership, 8 modifications of premises, 10 changes of corporate structure, 4 trade name changes, 1 change in location, 60 manager registrations and 64 special events permits are processed annually. Other licenses issued annually: 2 adult businesses, 230 dogs, 13 pawnbrokers, 10 medical marijuana businesses, 24 commercial waste haulers and 1 Christmas tree lot. Permits issued annually: 21 block party, 17 parade, 0 oversize moving, and 1 fireworks display.

♦ **GOAL: Ensure that City contracts, agreements, and recorded documents are properly executed and maintained, and that lawful presence of contractors is verified as required by statute**

Activity: The City Clerk's Office maintains City contracts, agreements, and recorded documents and verifies lawful presence affidavits.



Core Values / Goals / Activities / Expectations / Results-Benefits (continued)

Expectation: Active contracts/agreements and recorded documents are indexed, filed, and easily retrievable. Lawful presence affidavits are retained per the City's retention schedule.

Result-Benefit: Approximately 1,680 active or permanent contracts/agreements and 15,296 recorded documents are maintained and protected by the City Clerk's Office. Lawful presence affidavits of contractors are collected and retained per state law and the City's retention schedule.

❖ OPEN AND HONEST COMMUNICATION

◆ GOAL: Efficiently administer elections and register voters

Activity: The office coordinates and administers regular and special elections for the City. In addition, citizen-initiated recalls, initiatives, and referendum petitions are submitted to the City Clerk and verified for sufficiency. Voter registration is completed under the auspices of the Jefferson County Clerk and Recorder.



Expectation: Accurate information is provided to the City Council and the public regarding municipal elections and voter registration. Municipal elections are administered in a fair and accurate manner.

Result-Benefit: Citizens are accurately registered to vote in municipal elections. All municipal elections are administered in a fair and honest manner.

◆ GOAL: Maintain a records management program for the City of Lakewood

Activity: An inventory of all City records is kept, whether active, inactive or permanent. The program maintains file plans for all City records, retrieves records per staff or public requests and schedules destruction of records according to approved retention periods. Employees are trained to understand the importance of maintaining records regardless of format (paper or electronic).

Expectation: Records are retained or destroyed in accordance with the adopted State Municipal retention schedule. Historical documents are maintained and preserved.

Result-Benefit: City records are retained and protected as required by state law; historical documents are preserved. Forty departmental records liaisons participate in a regular training program regarding procedures for maintaining and protecting records in their departments. All records of the City, regardless of format or media, will be protected and maintained according to the approved records retention schedule. City employees will understand their responsibilities regarding management of City records.

◆ GOAL: Ensure that public records requests are received and responded to in a timely manner

Activity: The City Clerk's Office receives public records requests and coordinates the process for responding.

Expectation: Public records requests are responded to in a timely manner and in accordance with the Colorado Open Records Act.

Result-Benefit: Documents are retrieved for the public and staff in the time period required by state law. Approximately 500 citizen-initiated public records requests are fulfilled annually. The City increases the number of public records available on the Lakewood.org website every year, reducing the need for the public to make formal requests to view records.



Core Values / Goals / Activities / Expectations / Results-Benefits (continued)

♦ **GOAL: Effectively liaise between board and commission applicants and the City Council Screening Committee**

Activity: City Clerk's Office provides administrative support to the City Council Screening Committee. Vacancy notices are published and posted in various media sources. Applications are received and interviews are coordinated. Appointment resolutions, letters and certificates for all boards and commissions are prepared. A member directory and orientation manual are provided to all members and staff liaisons.

Expectation: Records of interviews and applications for all boards and commissions are accurately maintained.

Result-Benefit: A record is maintained for each of the 53 members serving on the City's 10 regulatory boards and commissions and the 30 members of the City's advisory commission. Historical data is preserved.

♦ **GOAL: Effectively support the members of the Advisory Commission for an Inclusive Community (ACIC)**

Activity: City Clerk's Office provides advice, guidance, and administrative support to the "LAC". Administrative support includes coordinating LAC activities such as speakers, meetings, work flow, minutes, and communication to and from City Council and/or staff.

Expectation: Have a productive commission which contributes thoughtful and well-researched advice to City Council and acts as ambassadors for the City.

Result-Benefit: City Council makes well-informed decisions based on recommendations from an appointed group of diverse residents.

♦ **GOAL: Image selected documents for faster and easier access by staff and the public; maintain and protect vital records in an electronic format**

Activity: Laserfiche imaging technology is utilized to organize and scan records. All employees are trained on the use of Laserfiche. Backups are maintained by the IT Department.

Expectation: All employees have access to City records through the use of their desktop computers. Historic and permanent records are protected and secure.

Result-Benefit: The document imaging system currently maintains and protects nearly 5.7 terabytes (TB) of data, including over 23 million files. Approximately 800-900 gigabytes (GB) of data are added each year.



❖ **PHYSICAL AND TECHNOLOGICAL INFRASTRUCTURE**

♦ **GOAL: Maintain and upgrade the document imaging system so that it continually serves the needs of the City; integrate new line of business applications with Laserfiche**

Activity: The Laserfiche content management system is continually upgraded, including conversion of data, installation of new upgrades and components, and training of users. Steps necessary to successfully integrate new line of business applications will be identified. Laserfiche workflow is used to improve internal processes & routing of documents between departments.

Expectation: The imaging system will be upgraded so that all current data is protected and maintained over time. Integration with other systems in the City will improve customer service and increase productivity. Employees will be trained as changes occur.

Result-Benefit: Permanent and vital records are migrated and protected. Employees are trained regarding the use of this resource to provide better and more efficient customer service to the public and City employees.



Core Values / Goals / Activities / Expectations / Results-Benefits (continued)

♦ **GOAL: Utilize technology to improve external and internal processes, productivity, and customer service**

Activity: Technology solutions are continually evaluated and developed to improve customer service. Processes for achieving an electronic meeting/agenda packet have been developed and implemented. Electronic processes have been implemented for miscellaneous permit and license applications. Laserfiche workflow will help streamline processes and import many documents into the imaging system without the need to scan.

Expectation: Technological solutions must improve customer service and preserve resources in order to be implemented. Limited external/public access should be explored.

Result-Benefit: Customer service will be improved, streamlined, and when possible, be made available online to the public and City staff.

❖ **QUALITY LIVING ENVIRONMENT**

♦ **GOAL: Ensure the Lakewood Municipal Code is being adhered to by regulating, training, and inspecting certain businesses within the City**

Activity: Certain business activities are licensed, inspected, and/or permitted. These businesses include liquor establishments, lodging facilities, non-cigarette tobacco retailers, medical marijuana businesses, commercial waste haulers, nonalcoholic dance clubs, pawnbrokers, adult businesses, Christmas tree lots, parades, oversize moving permits, noise permits, massage parlors, fireworks displays, and block parties.

Expectation: All licensees will be well-educated and adhere to state and municipal codes.

Result-Benefit: An average of 12 show-cause hearings are conducted before the Liquor Authority each year. Liquor establishments are inspected every year, resulting in over 400 inspections, and their employees are educated in the area of responsible service. In addition, 4 inspections of adult businesses are carried out annually. All other licensing and permitting activities are monitored for compliance with local ordinances.



❖ **COMMUNITY SUSTAINABILITY**

♦ **GOAL: Go green! Ensure that City offices do their part to protect the environment and confidential records through secure shredding services.**

Activity: The City Clerk's Office pays for and administers the in-house shredding program for City offices, recreation and community centers, and the Regional Training Academy.

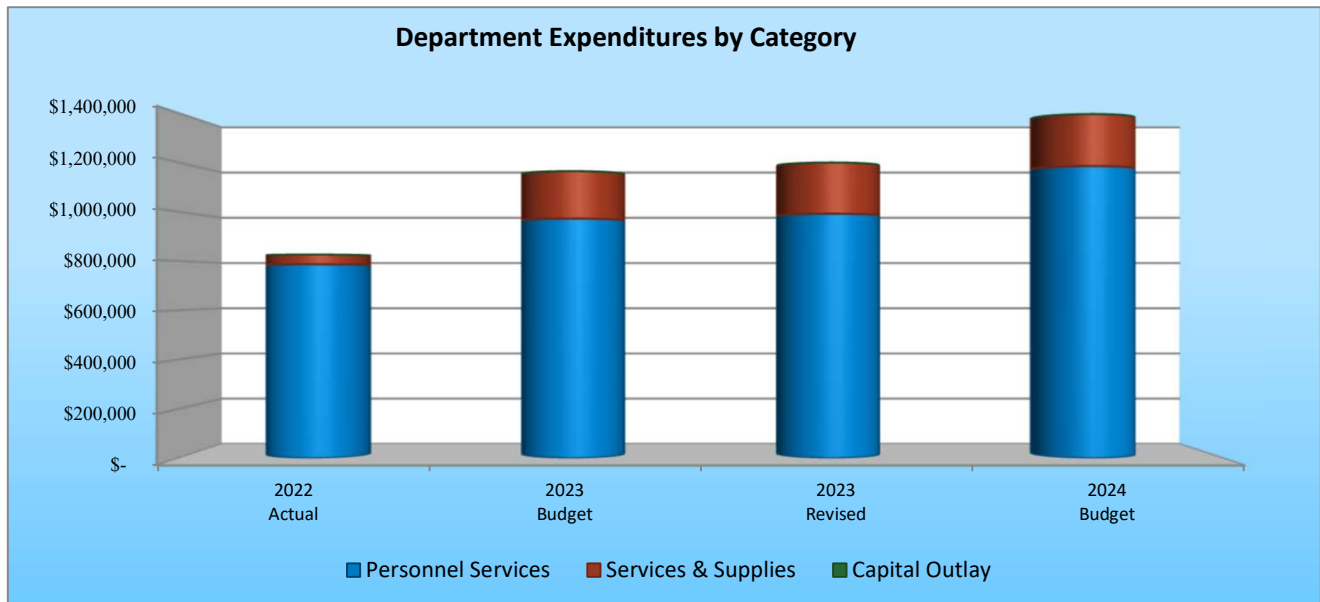
Expectation: Paper records are destroyed through a secure system and kept from the landfill.

Result-Benefit: There are nearly 54 shredding consoles throughout City offices for collection and future destruction of confidential materials.



Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 786,373	\$ 971,554	\$ 991,537	\$ 1,184,449
Services & Supplies	39,588	192,672	207,672	211,272
Capital Outlay	-	-	-	-
TOTAL:	\$ 825,960	\$ 1,164,226	\$ 1,199,209	\$ 1,395,721



Department Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 825,960	\$ 1,164,226	\$ 1,199,209	\$ 1,395,721
TOTAL:	\$ 825,960	\$ 1,164,226	\$ 1,199,209	\$ 1,395,721

Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

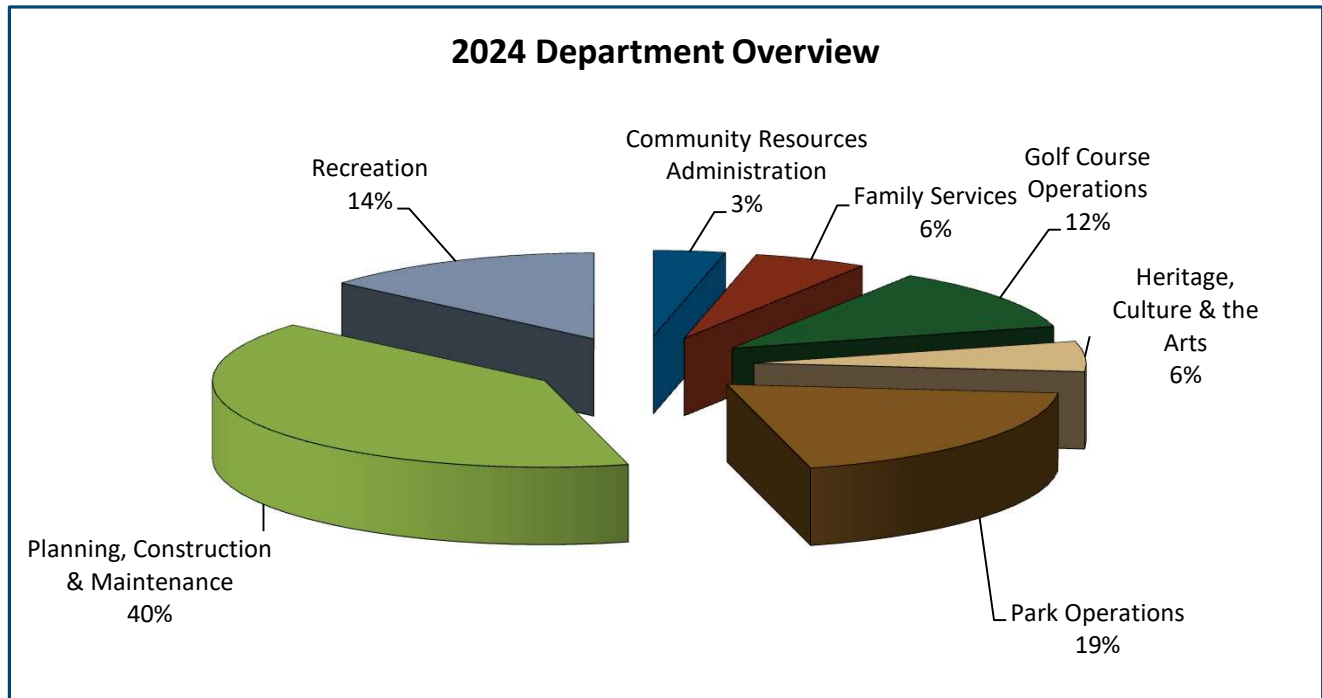
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	8.00	9.00	9.00	10.00
Part-Time FTE	0.87	0.87	0.00	0.00
Variable FTE	0.83	0.82	0.82	0.75
TOTAL:	9.70	10.69	9.82	10.75



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COMMUNITY RESOURCES



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Community Resources Administration	\$ 1,392,991	\$ 2,206,321	\$ 2,241,976	\$ 2,094,585
Family Services	3,094,048	3,808,459	3,222,774	3,321,916
Golf Course Operations	5,783,547	6,253,701	6,816,484	7,158,327
Heritage, Culture & the Arts	2,985,262	3,912,660	3,464,676	3,409,326
Park Operations	9,503,710	10,990,535	12,340,926	11,661,185
Planning, Construction & Maintenance	21,296,390	17,022,216	31,916,815	24,236,524
Recreation	6,674,158	8,446,469	8,377,253	8,247,771
TOTAL:	\$ 50,730,107	\$ 52,640,361	\$ 68,380,905	\$ 60,129,633

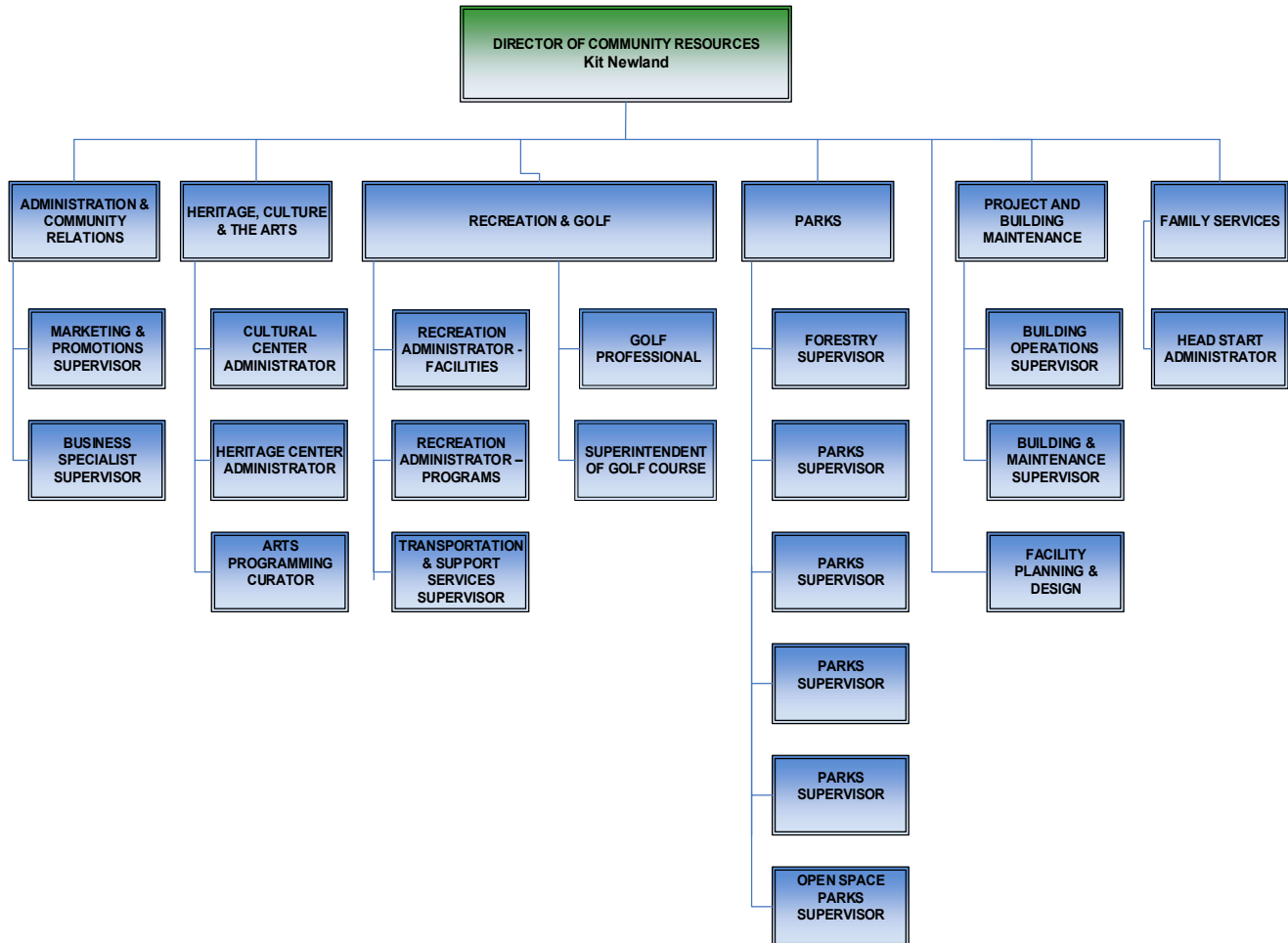
Percent to all funds	26.43%	22.18%	27.57%	22.09%
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COMMUNITY RESOURCES

(303) 987-7800

www.lakewood.org/Government/Departments/Community-Resources





Department: Community Resources

Mission Statement: The Community Resources Department is committed to providing high quality park, recreation, family and cultural services and facilities that inspire enjoyment, learning and wellness in the lives of those who live, work and play in Lakewood.

Purpose: The Community Resources Department is responsible for providing recreation and leisure activities to the Lakewood community. Our goal is to provide exceptional facilities and programs that make this city an outstanding place to live.

Core Values / Goals / Activities / Expectation / Result-Benefit

❖ **FISCAL RESPONSIBILITY**

- ◆ **GOAL:** Serve the diverse needs of the community by balancing unique arts, parks and recreation programming, services, and events with the demand for high quality core services. (Imagine Tomorrow! Goal 1)

Activity: Begin implementation of the Imagine Tomorrow! strategic and land use plan for 2023-2027, to guide the future of the Community Resources Department and inform the 10-year capital improvement plan.

Expectation: Strategic decisions are made based on defined core services, lifecycle replacement needs, and resident's desire for new amenities in a fiscally- responsible manner.

Result-Benefit: The resident experience will improve and level of service is maintained or increased. Funding strategies and resources support the department's core services.

❖ **EDUCATION AND INFORMATION**

- ◆ **GOAL:** Connect the community to arts, parks and recreation facilities, programs and services, and empower residents to make the most of the opportunities available to them. (Imagine Tomorrow! Goal 4)

Activity: Practice open, respectful and direct communication recognizing that various methods are necessary to reach all audiences. Actively solicit and value input from the community and customers. Develop a department-wide marketing plan to ensure continued delivery of consistent and impactful messaging.

Expectation: Continue to expand the use of LakewoodTogether.org, social media, e-newsletters and other city channels to gather feedback and public engagement; continue bilingual community surveys, park projects, and master planning efforts. Meet residents where they are by setting up meetings in the park, pop-up booths at community events, etc.

Result-Benefit: The community is informed and participating in arts, parks, and recreation opportunities. In 2022, publications were mailed to 76,000 homes, nearly 20,000 printed copies distributed from facilities and an additional 56,000 readers accessed publications online. E-newsletters reached 84,752 subscribers and 33,827 followed content on Facebook and Instagram. Social media channels reached an average of 132,951 views each month. We continue to work toward developing collateral and messaging that is inclusive and welcoming to all ages and abilities. Community event activities focused on inclusivity by providing Spanish speaking staff and volunteers, many marketing materials and signage were printed in both Spanish and English.



Core Values / Goals / Activities / Expectation / Result-Benefit (continued)

❖ QUALITY LIVING ENVIRONMENT

- ◆ **GOAL: Inspire enjoyment, creativity and wellness by offering a safe and rewarding experience in our parks, facilities and trails. (Imagine Tomorrow! Goal 3)**

Activity: Through master planning efforts, maximize the visitor experience at Bear Creek Lake Park and William F. Hayden Park. Using the Connect Lakewood Report and Lakewood Trail and Connectivity Report, work to prioritize and fund trail projects to reduce user conflicts and increase access to arts, parks and recreation in Lakewood.

Expectation: Community engagement, feedback and research will direct decision making around programs, services and projects.

Result-Benefit: Residents will benefit from improved parks and trail amenities as funding allows.

- ◆ **GOAL: Enable physical, mental and social well-being by fostering a healthy community with equitable access to arts, parks, recreation and trails. (Imagine Tomorrow! Goal 6)**

Activity: Establish best practices related to diversity and inclusivity to promote the use of and participation in Community Resources facilities, activities and events. Continue to remove barriers to participation by educating residents on the various financial assistance opportunities available. Strive for equitable distribution of park space and connectivity across the city.

Expectation: Access to arts, parks and recreation opportunities are equally distributed across the community and available to residents of all abilities and backgrounds.

Result-Benefit: Park improvements, park acquisitions, and ADA transition plans are supported within the capital improvements plan; residents are informed of the opportunities available and feedback from the community points to a positive experience in arts, parks and recreation facilities.

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

- ◆ **GOAL: Respond to community needs and priorities by maximizing the efficiency of existing arts, parks and recreation facilities and resources through proactive asset maintenance and stewardship. (Imagine Tomorrow! Goal 2)**

Activity: Balance new amenities with lifecycle replacement needs. Continue to conduct building assessments to understand the building lifecycle. Maximize usage of programmable space; and expand opportunities for off-leash dog areas and other priority facility improvements.

Expectation: A city-wide funding strategy allows for funding lifecycle replacement needs; efficiencies and resource needs are considered to preserve and maintain the city's arts, parks and recreation facilities; and staff is proactivity planning for the future.

Result-Benefit: Exceptional care is given to arts, parks and recreation facilities and amenities to serve residents for many years to come.

❖ COMMUNITY SUSTAINABILITY

- ◆ **GOAL: Responsibly conserve vibrant arts, parks and recreational resources through preservation, sustainable practices and environmental stewardship. (Imagine Tomorrow! Goal 5)**

Activity: Responsibly maintain the city's parks and natural areas and advance energy, water, and environmental goals when building or renovating parks and facilities.



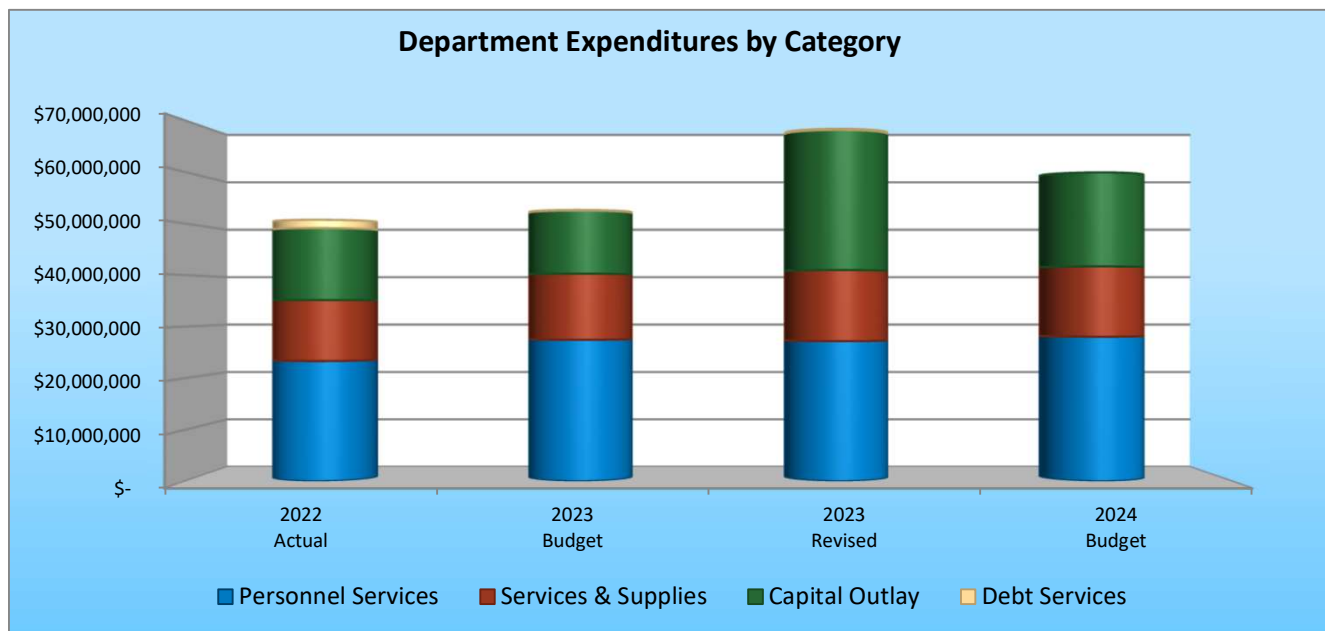
Core Values / Goals / Activities / Expectation / Result-Benefit (continued)

Expectation: Utilize best practice standards; advance the city's energy, water and environmental goals; preserve the city's history and buildings; educate the community on the benefits of the city's tree canopy and expand opportunities for tree plantings and water conservation.

Result-Benefit: Residents learn and support the benefits of sustainability, understand the significance of historic preservation, the value of tree canopy, leave no trace and efficient use of water resources.

Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 23,308,592	\$ 27,432,836	\$ 27,169,449	\$ 28,038,407
Services & Supplies	11,829,523	12,835,277	13,797,815	13,639,708
Capital Outlay	13,992,619	12,257,160	27,201,803	18,239,680
Debt Services	1,599,373	115,089	211,839	211,839
TOTAL:	\$ 50,730,107	\$ 52,640,361	\$ 68,380,905	\$ 60,129,633



**Department Expenditures By Fund**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 20,580,960	\$ 23,674,383	\$ 23,150,924	\$ 23,464,451
Conservation Trust Fund	1,239,386	2,045,000	1,570,000	3,445,000
Equipment Replacement Fund	63,619	100,000	100,000	100,000
Grants Fund	2,134,647	1,680,224	2,319,043	2,010,839
Heritage, Culture & Arts Fund	2,985,262	3,912,660	3,464,676	3,409,326
Tabor Fund	5,043,595	3,913,654	8,647,847	5,530,000
Capital Improvement Fund	2,188,183	1,420,000	6,180,000	2,336,000
Open Space Fund	10,710,907	9,640,741	16,131,931	12,675,691
Golf Course Enterprise Fund	5,783,547	6,253,701	6,816,484	7,158,327
TOTAL:	\$ 50,730,107	\$ 52,640,361	\$ 68,380,905	\$ 60,129,633

Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year

	2022 Revised	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	183.00	191.00	191.00	194.00
Part-Time FTE	23.00	23.00	17.00	17.00
Variable FTE	181.21	179.21	171.67	175.10
TOTAL:	387.21	393.21	379.67	386.10

ACCOMPLISHMENTS

- ◆ Acquired 111.15-acres of parkland to increase access to parks in Lakewood thanks to funding available through the city's TABOR and Open Space funds.
- ◆ Following a 14-month planning process, adopted the Imagine Tomorrow! Master Plan, charting the course of arts, parks and recreation for the next 10 years with a lens of equity.
- ◆ Completed building assessments of city facilities to understand lifecycle replacement needs in order to proactively maintain in the future and consider opportunities for efficiencies.
- ◆ Several exciting capital projects were completed enhancing the arts, parks, and recreation system including but not limited to: Taft Park improvements; Quail Street playground; Morse Park playground; Carmody Pickleball Courts; tennis courts replacements; Fox Hollow irrigation replacement; Bear Creek Trail and parallel trail; opened the new Peak View Park; West Colfax Sculpture Walk; Heritage Lakewood Belmar Park Caterpillar tractor rehabilitation; and several park site planning efforts for future projects.



Program: Community Resources Administration
Department: Community Resources
Division: Planning, Administration and Community Relations

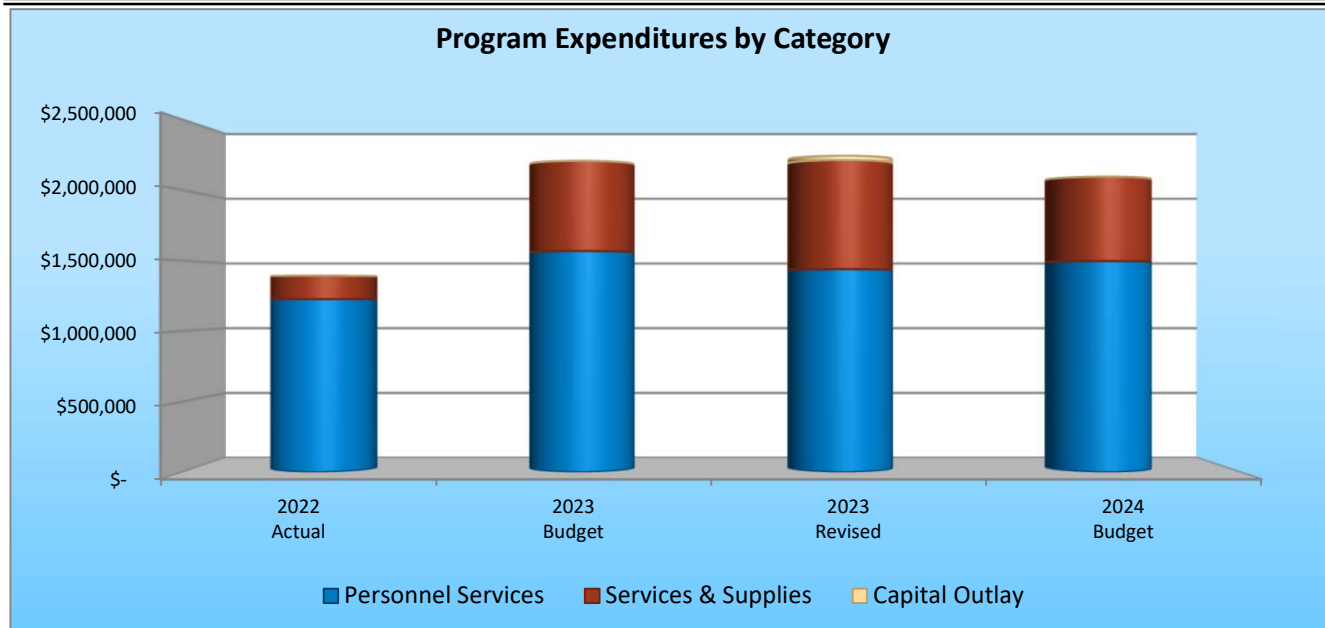
Purpose: The Administration and Community Relations Division provides management and direction to the Department of Community Resources (CR) for the effective implementation of City Council policy and department priorities. CR Administration provides oversight, budgetary and administrative support to the seven (7) other CR divisions. Also manages the acquisition and project management of parks and recreational facilities, markets CR programs, services and events to encourage participation, and conducts outreach efforts to engage residents in department projects. Finally, the creative services team, housed in this division, provides graphic design support to the entire city organization.



New Cottage Park Playground

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,226,931	\$ 1,567,294	\$ 1,438,509	\$ 1,496,194
Services & Supplies	166,060	639,027	773,467	598,391
Capital Outlay	-	-	30,000	-
TOTAL:	\$ 1,392,991	\$ 2,206,321	\$ 2,241,976	\$ 2,094,585



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,392,991	\$ 2,206,321	\$ 2,241,976	\$ 2,094,585
TOTAL:	\$ 1,392,991	\$ 2,206,321	\$ 2,241,976	\$ 2,094,585



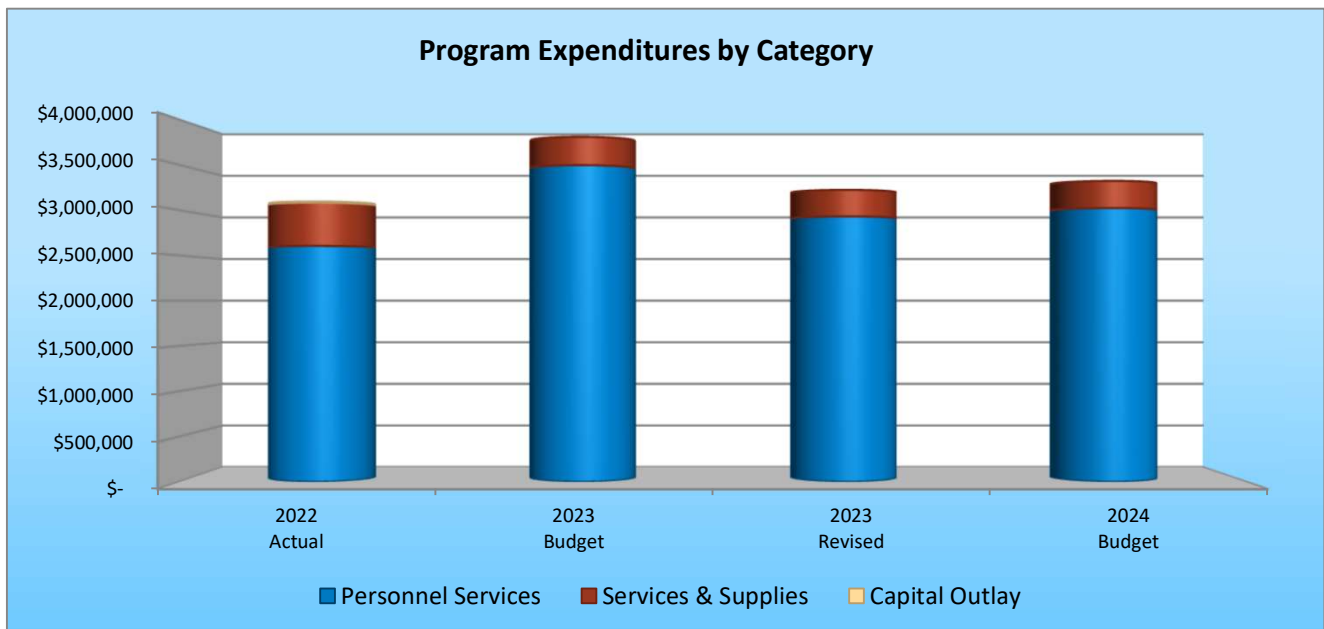
Program: Family Services
Department: Community Resources
Division: Family Services

Purpose: The Family Services Division enhances the lives of Lakewood residents through early childhood education and school age programming. Administrative staff work out of the Wilbur Rogers Center, while programming occurs at locations throughout the City. Our dedicated team is committed to providing exceptional customer service and promoting a high quality of life for all members of the Lakewood community.



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,604,326	\$ 3,495,702	\$ 2,930,017	\$ 3,022,431
Services & Supplies	478,142	312,757	292,757	299,485
Capital Outlay	11,580	-	-	-
TOTAL:	\$ 3,094,048	\$ 3,808,459	\$ 3,222,774	\$ 3,321,916



**Program Expenditures By Fund**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,456,612	\$ 2,206,536	\$ 1,855,414	\$ 1,905,870
Grants Fund	1,637,437	1,601,924	1,367,360	1,416,046
TOTAL:	\$ 3,094,048	\$ 3,808,459	\$ 3,222,774	\$ 3,321,916

Performance Measures

The Family Services Division serves residents through top notch educational programming. Prenatal moms and parents of newborns to children up to age three can participate in Early Head Start, while children ages three to five receive a high quality education in one of our Head Start or preschool classrooms. School-aged children experience educational and physical activities at one of four before and after-school locations, in addition to three theme-based full day, state licensed summer camps. Family Services staff are committed to serving the Lakewood community to ensure everyone receives the support they need no matter their current circumstance.

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Preschool	0	0	0	0
Early Head Start	268	960	300	300
Head Start	8,136	14,000	7,000	8,000
School Age Services				
Before and After Programs	16,205	30,000	16,000	16,000
Summer Camps	3117	7,000	4,000	4,000
Youth & Family				
Classes/Group	0	0	0	0
Therapy Sessions	0	0	0	0
Volunteer Hours	125	1,400	125	200



Program: Golf Course Operations

Department: Community Resources

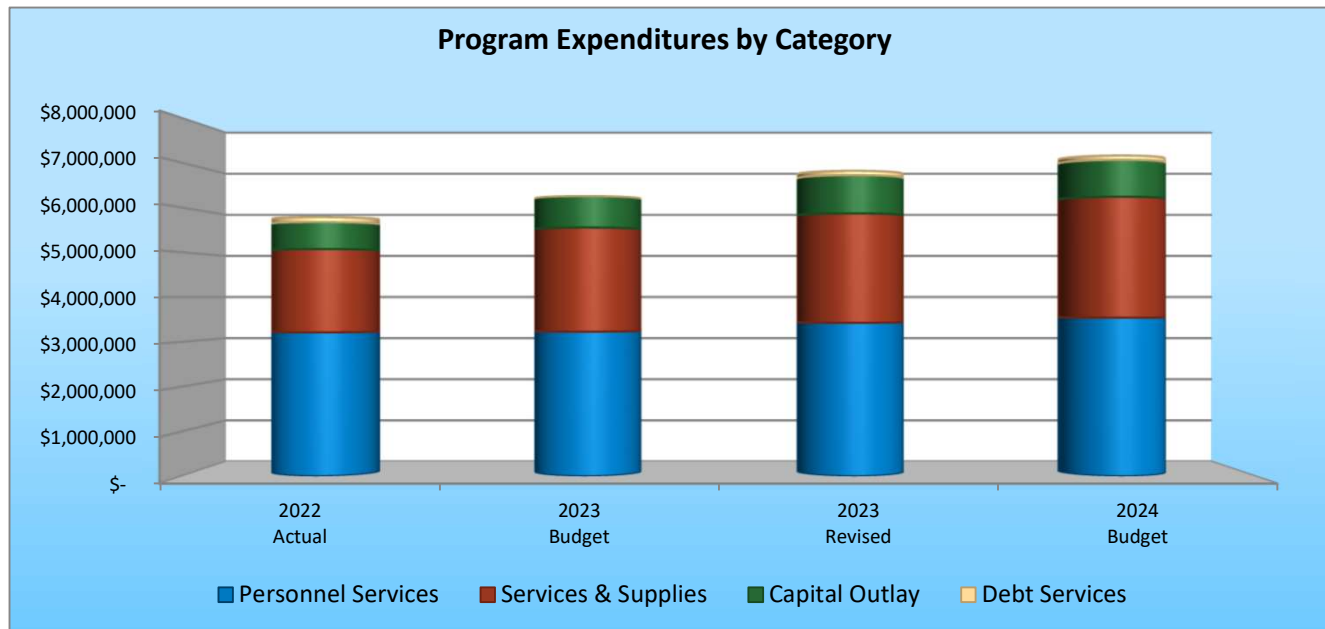
Division: Golf

Purpose: The City of Lakewood features two exceptional golf courses for public enjoyment. Fox Hollow Golf Course offers three nine-hole configurations, each with its own unique character, to deliver 27 championship holes full of vistas, water challenges, wildlife and a protected natural environment that make you forget you are only a few miles from the bustle of urban Denver. Homestead Golf Course is a short championship golf course that creates an accessible bridge between championship-style play and a shorter overall course length.



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 3,210,583	\$ 3,226,469	\$ 3,424,002	\$ 3,537,845
Services & Supplies	1,860,901	2,324,600	2,443,100	2,701,100
Capital Outlay	601,633	702,632	852,632	822,632
Debt Services	110,431	-	96,750	96,750
TOTAL:	\$ 5,783,547	\$ 6,253,701	\$ 6,816,484	\$ 7,158,327





Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Golf Course Enterprise Fund	\$ 5,783,547	\$ 6,253,701	\$ 6,816,484	\$ 7,158,327
TOTAL:	\$ 5,783,547	\$ 6,253,701	\$ 6,816,484	\$ 7,158,327

Performance Measures

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Fox Hollow				
Number of rounds played	77,141	60,000	80,000	80,000
Number of days of golf played	248	260	265	265
Total Revenue generated	\$4,287,103	\$3,350,000	\$3,500,000	\$3,350,000
Homestead				
Number of rounds played	49,903	40,000	52,000	52,000
Number of days of golf played	248	260	265	265
Total Revenue generated	\$2,258,699	\$1,610,895	\$1,750,000	\$1,650,000



Program: Heritage, Culture and the Arts

Department: Community Resources

Division: Heritage, Culture and the Arts

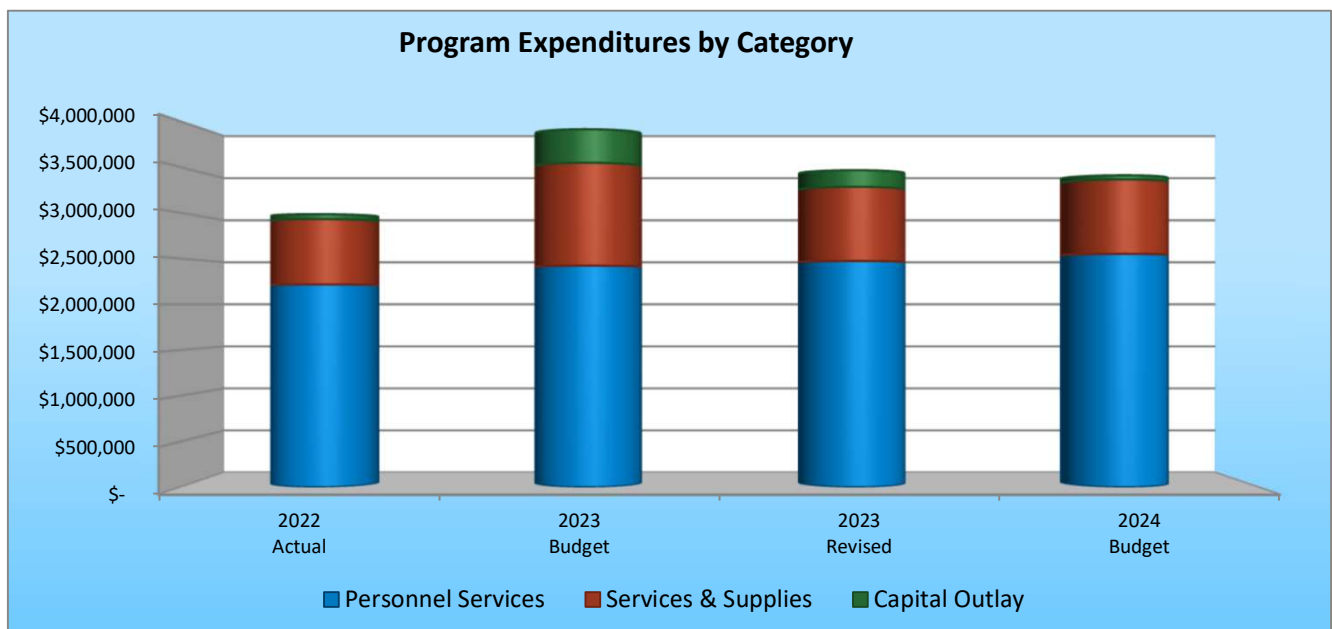
Purpose: The Heritage, Culture & the Arts Division engages and builds community through inclusive, diverse and sustainable experiences, programs and places that inspire opportunities for discovery and foster connection.

The Heritage, Culture and the Arts Division serves the community through programs and services at Heritage Lakewood Belmar Park; the Bonfils-Stanton Foundation Amphitheater and festival area; the Washington Heights Arts Center; the Lakewood Cultural Center with the North, Mezzanine and Corner Galleries; and the James J. Richey Gallery in Civic Center South. This Division produces community and heritage-based events and manages the city's Public Art Program. Program components for the HCA Division include professional and community performing arts performances and programs, historic preservation and interpretation, educational and cultural programming, community events and festivals, visual arts programs and public art.



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,216,749	\$ 2,421,770	\$ 2,473,011	\$ 2,550,773
Services & Supplies	714,317	1,124,190	810,440	812,853
Capital Outlay	54,196	366,700	181,225	45,700
TOTAL:	\$ 2,985,262	\$ 3,912,660	\$ 3,464,676	\$ 3,409,326





Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Heritage, Culture & Arts Fund	\$ 2,985,262	\$ 3,912,660	\$ 3,464,676	\$ 3,409,326
TOTAL:	\$ 2,985,262	\$ 3,912,660	\$ 3,464,676	\$ 3,409,326

Performance Measures

HCA secures alternative funding sources through grants and partnerships for the overall benefit and expansion of heritage, cultural, and artistic opportunities for Lakewood and metro Denver citizens.

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
<u>Audience Reach</u>				
Performance Attendance	43,864	53,350	44,000	44,000
Exhibit Attendance	54,102	46,000	37,000	46,000
Museum Admissions	509	4,500	550	1,000
HCA Classes	26,322	31,000	26,800	31,000
Free Outreach	30,861	33,000	31,500	33,000
Promotional Outreach	927,000	926,967	927,000	927,000
Festivals	20,317	34,000	25,000	25,000
Other	62,660	18,000	8,145	8,200
Total Attendance	1,165,635	1,146,817	1,099,995	1,115,200



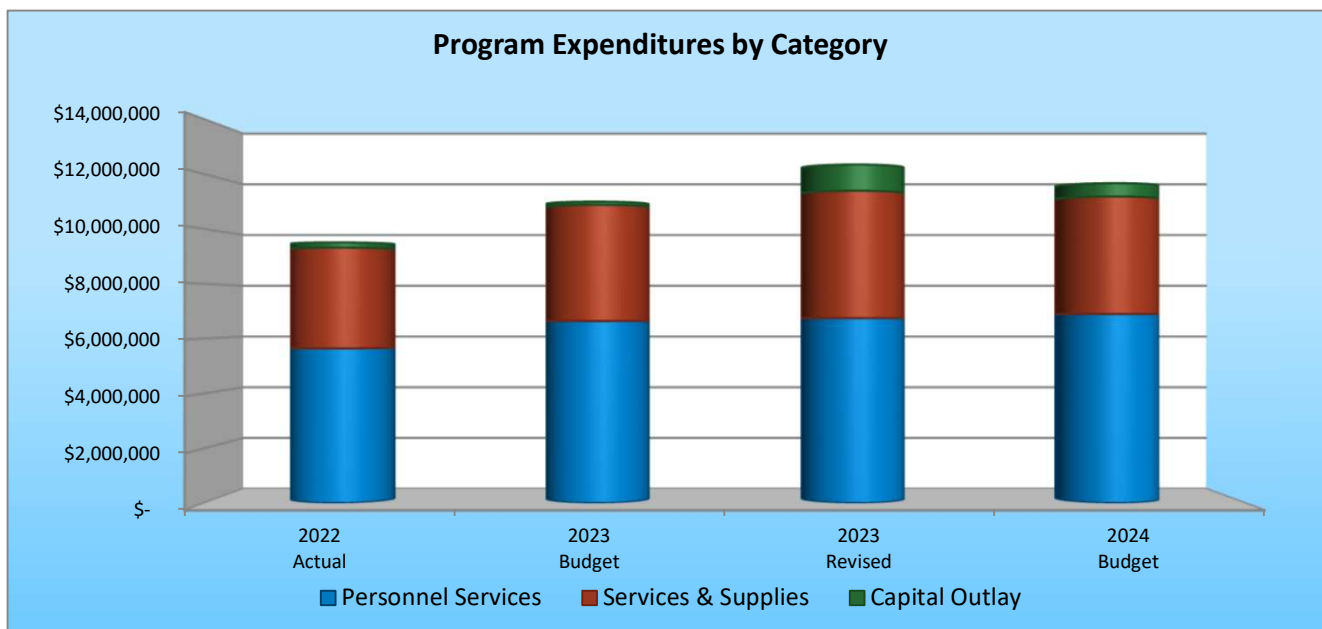
Program: Park Operations
Department: Community Resources
Division: Parks

Purpose: The Parks Division provides management and maintenance on formally developed parks, open space areas, leased reservoir properties, and Thunder Valley Motorcycle Park located within the parks system in the City; care of trees, shrubs, and plants placed in public buildings, parks, street medians, and rights-of-way; maintenance of medians and street landscaping; and mowing of native vegetation in street rights-of-way and park perimeters; management and maintenance of natural areas; and operations of Bear Creek Lake Park (BCLP).

The Parks Division provides landscape and vegetation management to over 7,400 acres and 113 sites of developed and undeveloped parkland, identified developed street medians and street rights-of-way. This work includes routine maintenance, small construction projects, contract administration, renovation and restoration work, urban forest management, shrub and flower bed design and maintenance, plant propagation, participation in planning new park development, mosquito control, graffiti abatement, emergency operations support, citizen contacts, ordinance enforcement, interior foliage management, holiday floral displays, plant disease control, greenhouse and nursery operations, special event support, irrigation management, advising other departments and divisions on vegetation issues, park ranger operations, programming and recreation for Bear Creek Lake Park, and snow removal. The Division works closely with other divisions within the Community Resources Department and with other departments across the City.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 5,640,659	\$ 6,638,345	\$ 6,742,885	\$ 6,895,448
Services & Supplies	3,673,490	4,235,816	4,643,917	4,281,189
Capital Outlay	189,561	116,374	954,124	484,548
TOTAL:	\$ 9,503,710	\$ 10,990,535	\$ 12,340,926	\$ 11,661,185





Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 5,110,295	\$ 5,669,566	\$ 5,944,688	\$ 5,927,423
Open Space Fund	4,393,415	5,242,670	6,317,939	5,733,762
TOTAL:	\$ 9,503,710	\$ 10,990,535	\$ 12,340,926	\$ 11,661,185

Performance Measures

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
BCLP Visitation	752,117	775,000	810,000	850,000
BCLP Revenue	\$ 1,976,275	\$ 2,000,000	\$ 2,010,000	\$ 2,200,000



Program: Planning, Construction and Building Maintenance

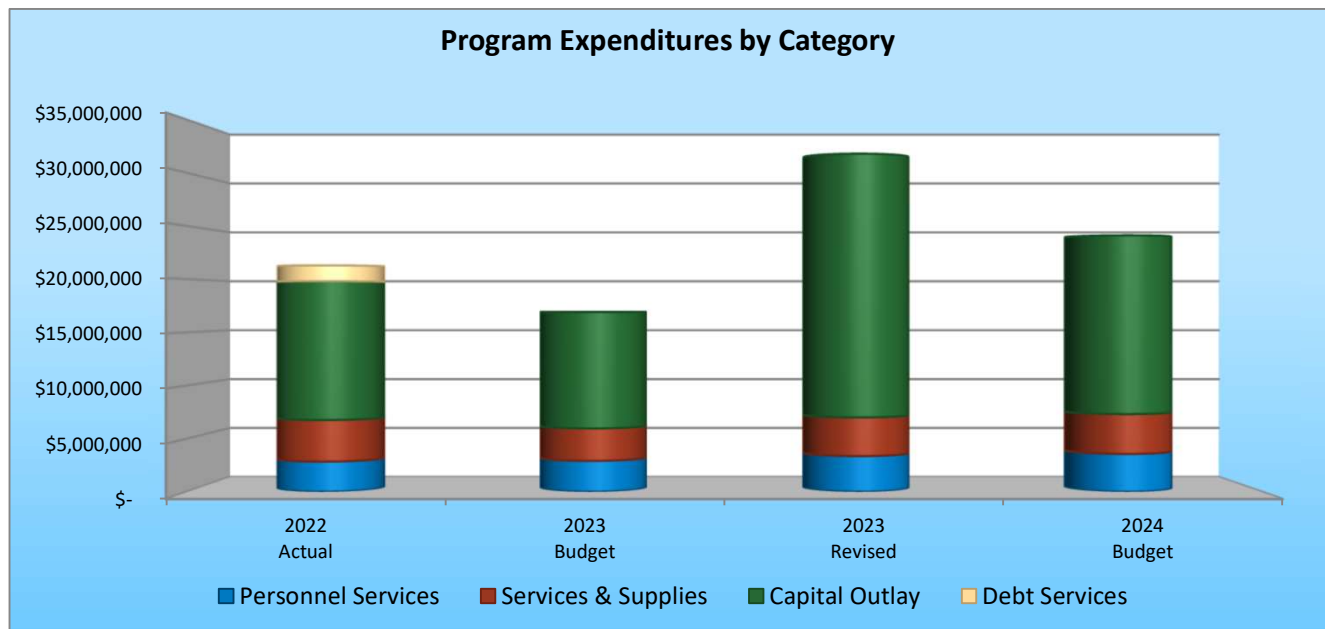
Department: Community Resources

Division: Construction and Building Maintenance

Purpose: The Construction and Building Maintenance Division (CBM) provides for facility renovation and construction, contract and project management, and facility operations and maintenance for 155 City-owned buildings with a total of 1,009,403 square feet. The Division also works with other City departments on resource management, utility, energy efficiency, conservation and sustainability efforts.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,833,549	\$ 2,905,968	\$ 3,352,876	\$ 3,557,882
Services & Supplies	3,909,790	3,046,705	3,636,398	3,743,753
Capital Outlay	13,064,110	10,954,454	24,812,452	16,819,800
Debt Services	1,488,942	115,089	115,089	115,089
TOTAL:	\$ 21,296,390	\$ 17,022,216	\$ 31,916,815	\$ 24,236,524





Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 6,507,734	\$ 5,245,491	\$ 5,704,976	\$ 5,983,594
Conservation Trust Fund	1,239,386	2,045,000	1,570,000	3,445,000
Tabor Fund	5,043,595	3,913,654	8,647,847	5,530,000
Capital Improvement Fund	2,188,183	1,420,000	6,180,000	2,336,000
Open Space Fund	6,317,492	4,398,071	9,813,992	6,941,929
TOTAL:	\$ 21,296,390	\$ 17,022,216	\$ 31,916,815	\$ 24,236,524



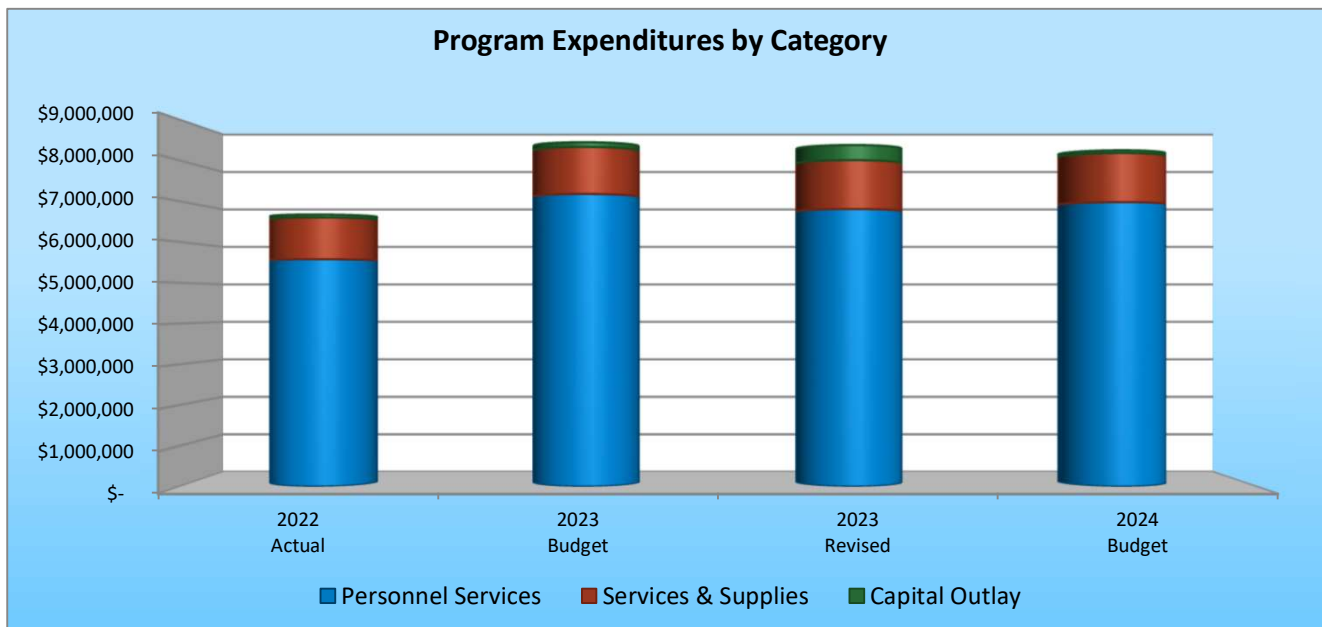
Program: Recreation
Department: Community Resources
Division: Recreation

Purpose: The Recreation Division offers a large variety of recreational opportunities to enhance the mind, body and spirit of the community. By providing numerous program and facility offerings, citizens of all ages and interests are encouraged to be active, healthy and engaged.

Quality of Life Services provided in the Recreation Division include Lakewood Rides transportation, the operation of four (4) multi-functional recreation centers, one (1) older adult community center (with VOA/congregate meal site) and ten (10) aquatic facilities. These facilities offer a variety of drop-in activities such as weight/cardio rooms, basketball, volleyball, pickleball and swimming. In addition, hundreds of programs are offered in the following areas: Older Adult, Aquatics, Adult Athletics and Sports, Fitness and Wellness, Youth Sports, School Break Camps, Gymnastics, Teen and Afterschool Programs and Therapeutic Recreation. The Division also works closely with other divisions within the Community Resources Department, with other departments across the City, and with many community partners.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 5,575,795	\$ 7,177,288	\$ 6,808,148	\$ 6,977,834
Services & Supplies	1,026,823	1,152,182	1,197,736	1,202,937
Capital Outlay	71,540	117,000	371,370	67,000
TOTAL:	\$ 6,674,158	\$ 8,446,469	\$ 8,377,253	\$ 8,247,771



**Program Expenditures By Fund**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 6,113,329	\$ 8,346,469	\$ 7,403,870	\$ 7,552,979
Equipment Replacement Fund	63,619	100,000	100,000	100,000
Grants Fund	497,210	-	873,383	594,793
TOTAL:	\$ 6,674,158	\$ 8,446,469	\$ 8,377,253	\$ 8,247,771

Performance Measures

Participation remains strong in programs and facilities. Unless noted otherwise, figures now include the Clements Center.

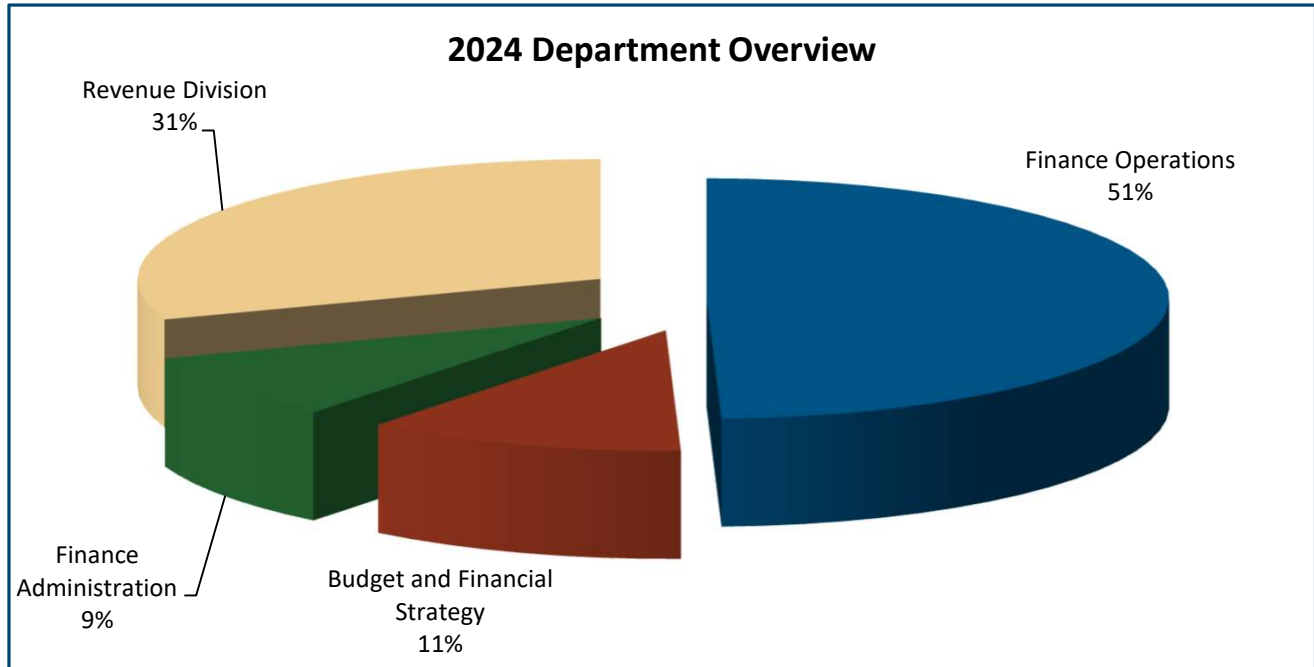
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Open Gym and Pool Admissions	328,836	200,000	340,000	350,000
Outdoor Pool Admissions	39,743	20,000	40,000	40,000
Total Admissions	368,579	220,000	380,000	390,000
Facility Rentals/Outreach				
Rental Hours	9,233	10,000	10,500	10,500
Number of Facilities	12	12	12	12
Classes and Activities				
Number Run	10,446	1,700	12,000	12,000
Number of Participants	52,198	14,000	55,000	55,000
Lakewood Rides				
Number of City Program riders	507	9,225	500	500
Door through Door One-Way (Citizens)	17,619	14,000	18,000	18,000
Clements Programs/Activities				
Drop-ins, wellness, events	16,386	11,900	18,000	18,000
Resource/Info	3,479	5,200	3,600	3,600
Meal Site (and Meals on Wheels)	6,285	4,000	6,500	6,500



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FINANCE



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Finance Operations	\$ 1,614,272	\$ 2,060,311	\$ 2,200,911	\$ 2,251,997
Budget and Financial Strategy	188,853	415,621	487,532	508,065
Finance Administration	543,341	580,943	406,752	403,504
Revenue Division	1,130,452	1,368,470	1,296,336	1,387,727
TOTAL:	\$ 3,476,918	\$ 4,425,345	\$ 4,391,531	\$ 4,551,293

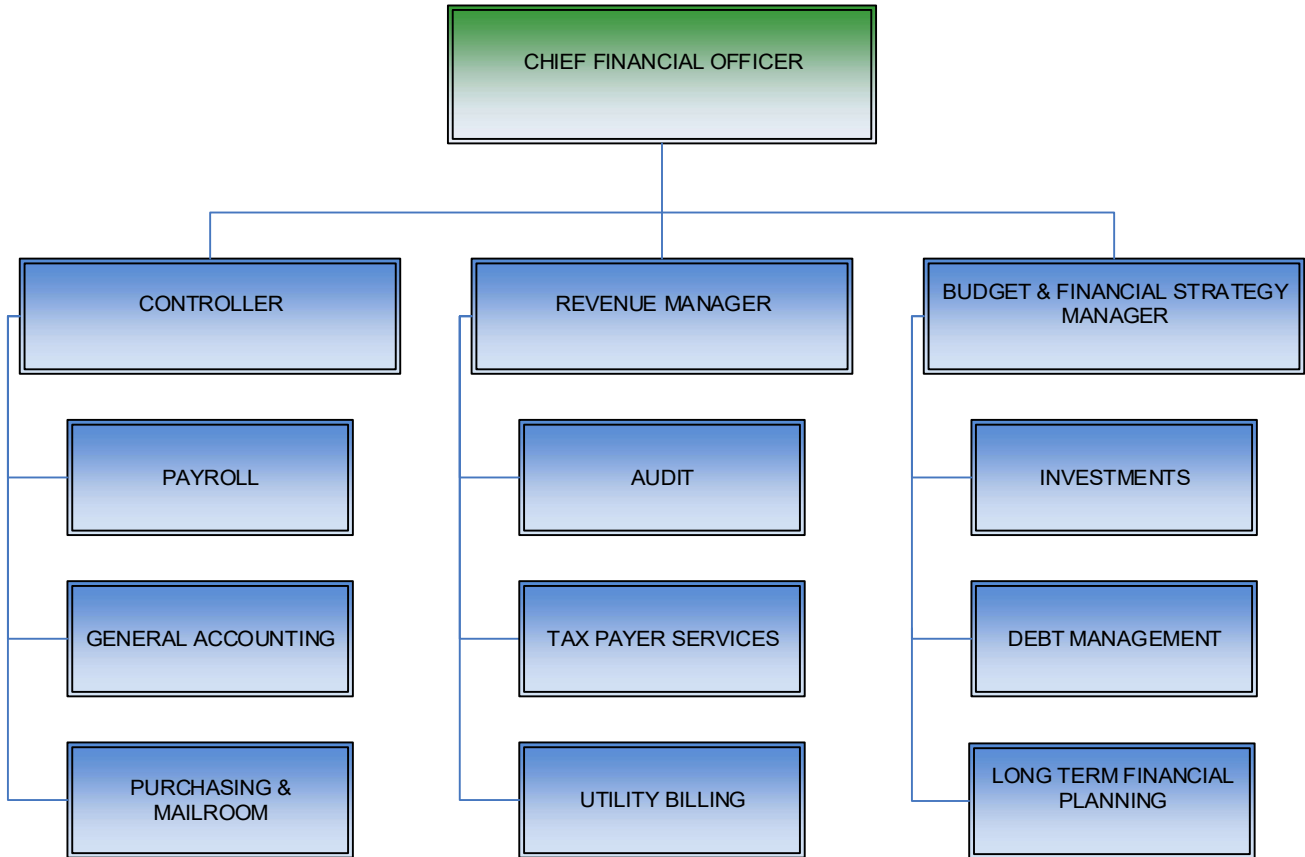
Percent to all funds	1.69%	1.63%	1.53%	1.37%
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FINANCE DEPARTMENT

(303) 987-7600

www.lakewood.org/Government/Departments/Finance





Department: Finance

Mission Statement: Provide a responsive fiscal and asset management foundation to meet the needs of the community through professional, knowledgeable, and ethical services.

Core Values / Goals / Activities / Expectations / Result-Benefits**❖ OPEN AND HONEST COMMUNICATION****◆ GOAL: Ensure prompt and precise dissemination of financial and relevant information.**

Activity: Providing a comprehensive annual budget process, along with annual financial statements and as-needed financial reports, to the City Council, Budget and Audit Board, City Manager, fellow City staff, and citizens.

Expectation: Financial information will be provided in an accurate, user-friendly, and timely fashion. This information shall assist in short-term and long-term financial planning and decision making.

Result-Benefit: Conducting a thorough analysis and review of actuals and the budget, incorporating input from various sources.

❖ FISCAL RESPONSIBILITY**◆ GOAL: Effectively oversee the systematic allocation and management of the City's financial resources and assets, ensuring and preserving financial integrity.**

Activity: Our Finance team ensures efficient processing and distribution of all vendor accounts payable. Additionally, Finance handles financial recording for all purchasing card transactions and takes responsibility for preparing and filing payment information returns with the Internal Revenue Service. We are dedicated to promptly addressing vendor and department inquiries related to Citywide accounts payable.

Expectation: Finance collaborates with City departments to maintain up-to-date and accurate payments, promptly resolving any discrepancies with both departments and vendors. The Division diligently files all necessary tax information returns within the required timelines.

Result-Benefit:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Number of Accounts Payable Checks Processed	4,702	4,542	5,269	6,059
Number of Purchase Card Transactions Processed	17,109	16,682	19,579	22,711

◆ GOAL: Ensure strict adherence to relevant ordinances, agreements, guidelines, and regulations.

Activity: Finance is responsible for the accurate collection and remittance of all applicable taxes from businesses. Additionally, Finance diligently monitors business activities that may impact the tax status of businesses and the

Expectation: To ensure compliance with the City of Lakewood Sales and Use Tax Ordinance, the City will conduct audits and provide businesses with education regarding licensing, tax collection, and remittance obligations. The collection of taxes stands as the primary revenue source for the City.

**Core Values / Goals / Activities / Expectations / Result-Benefits (continued)****Result-Benefit:**

The chart below is representative of the audit and taxpayer services staff efforts toward ensuring that appropriate taxes are remitted by businesses. This is accomplished through the audit program and through the collection and processing of license applications and returns.

	2020 Actual	2021 Actual	2022 Actual	2023 Projection
Tax Administration & Audit				
Number of licensed accounts	10,869	10,884	12,250	13,500
Number of returns processed	59,705	62,012	64,750	66,000
Delinquency revenue *	\$ 985,000	\$ 1,314,000	\$ 937,000	\$ 1,250,000

❖ **EDUCATION AND INFORMATION**◆ **GOAL: Promote community education to foster stronger business relationships**

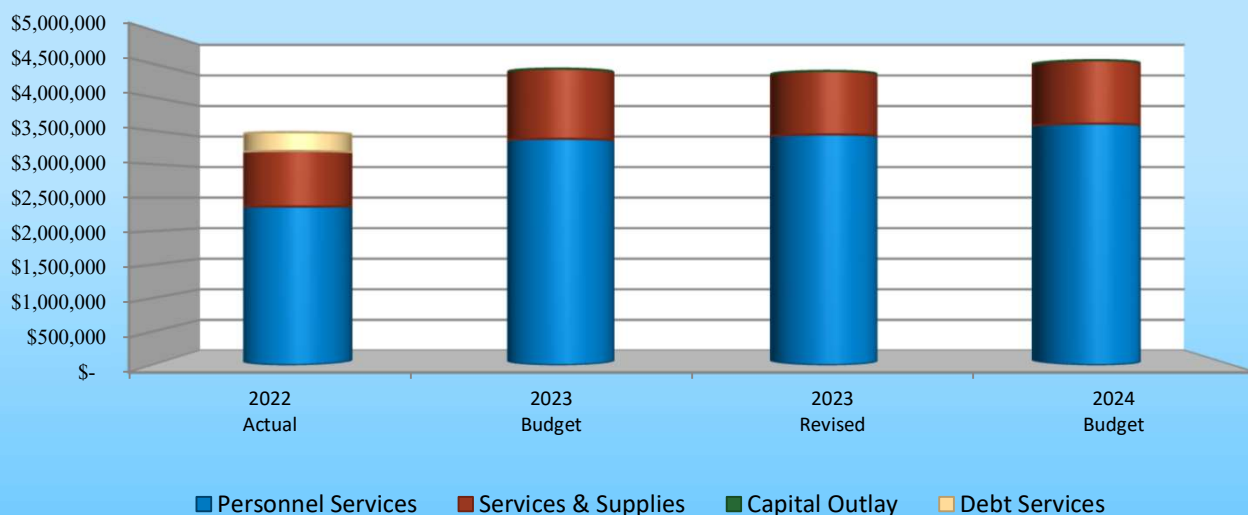
Activity: Provide comprehensive education and information to businesses and individuals regarding tax laws, procedures, and requirements in the City of Lakewood.

Expectation: Taxpayer education will be provided to businesses to assist the taxpayer in understanding the requirements of the ordinances and foster an interactive environment with businesses regarding their tax responsibility.

Result-Benefit: The Revenue Division offers taxpayer education through various channels, including brochures, seminars, meetings, and information available on the City's website. The City's website has become an increasingly valuable tool for communication with citizens and businesses, and its utilization continues to grow.

Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,366,918	\$ 3,377,904	\$ 3,442,615	\$ 3,604,755
Services & Supplies	829,915	1,047,441	948,916	946,539
Capital Outlay	-	-	-	-
Debt Services	280,085			
TOTAL:	\$ 3,476,918	\$ 4,425,345	\$ 4,391,531	\$ 4,551,293

Department Expenditures by Category

**Department Expenditures By Fund**

	2022	2023	2023	2024
	Actual	Budget	Revised	Budget
General Fund	\$ 3,476,918	\$ 4,425,345	\$ 4,391,531	\$ 4,551,293
TOTAL:	\$ 3,476,918	\$ 4,425,345	\$ 4,391,531	\$ 4,551,293

Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022	2023	2023	2024
	Actual	Budget	Revised	Budget
Full-Time FTE	26.94	27.20	27.15	28.15
Part-Time FTE	0.75	0.75	0.75	0.75
Variable FTE	1.69	1.53	2.95	1.53
TOTAL:	29.38	29.48	30.85	30.43



Program: Finance Administration

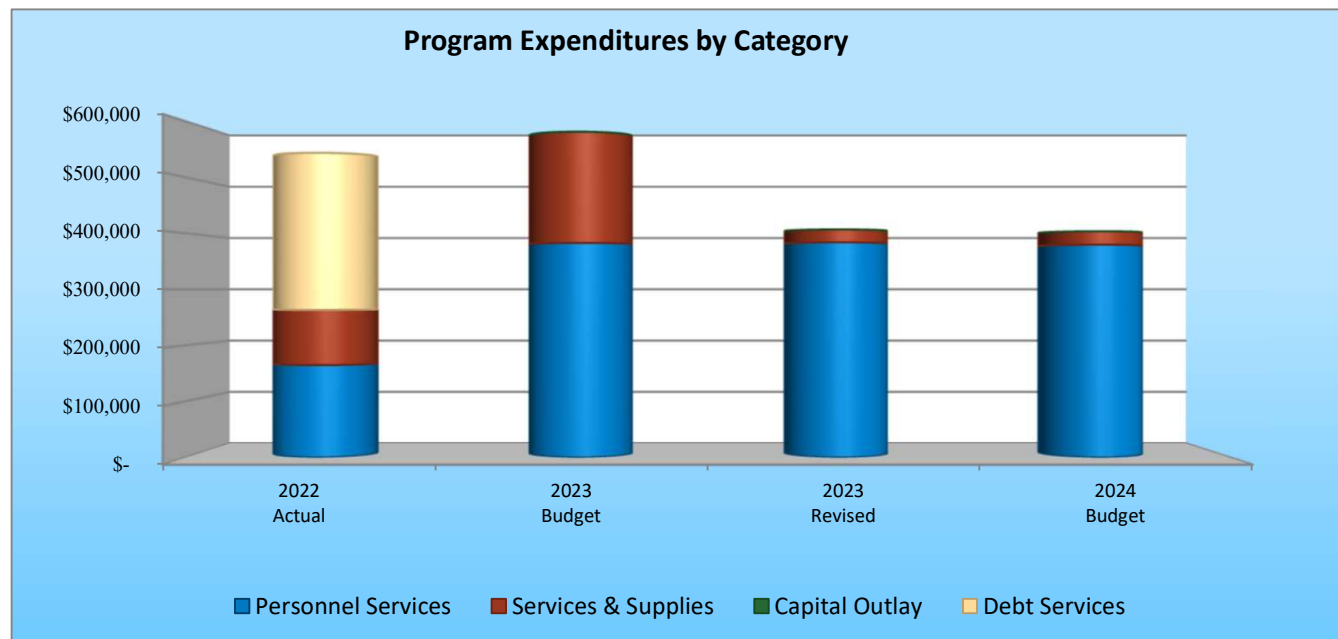
Department: Finance

Division: Finance Administration

Purpose: The Administration Division manages the day-to-day activities of the Finance Department. The Division also provides direct management of debt, treasury, financial analysis, and all financial activities of the Lakewood Reinvestment Authority and the Lakewood Public Building Authority.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 164,737	\$ 382,754	\$ 383,715	\$ 379,529
Services & Supplies	98,519	198,189	23,037	23,975
Capital Outlay	-	-	-	-
Debt Services	280,085	-	-	-
TOTAL:	\$ 543,341	\$ 580,943	\$ 406,752	\$ 403,504



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 543,341	\$ 580,943	\$ 406,752	\$ 403,504
TOTAL:	\$ 543,341	\$ 580,943	\$ 406,752	\$ 403,504



Program: Finance Operations

Department: Finance

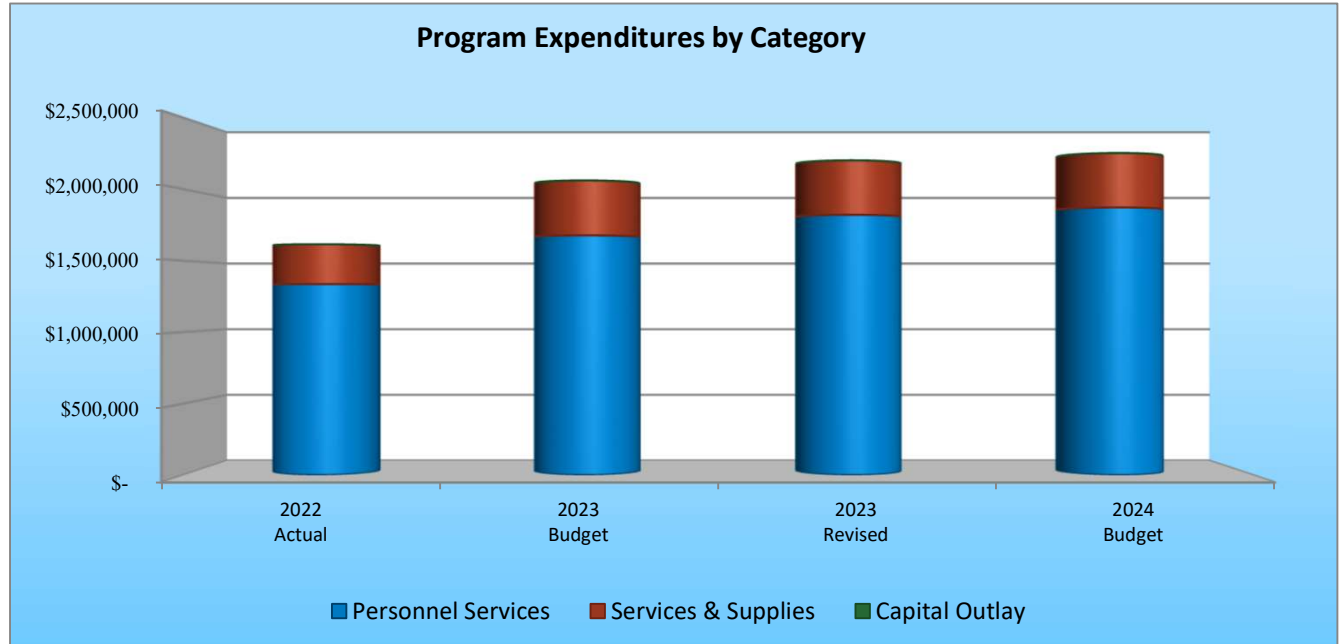
Division: Accounting

Purpose: The Accounting Division is responsible for the administration of all financial record keeping and reporting. The objective of the Accounting Division is to help maintain a fiscally sound government organization that conforms to legal requirements, generally accepted accounting principles.

The Accounting Division continues to strive for financial integrity and received the Government Finance Officers Association's Certificate of Excellence in Financial Reporting for the Annual Comprehensive Financial Reports.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,335,959	\$ 1,676,345	\$ 1,820,345	\$ 1,871,431
Services & Supplies	278,313	383,966	380,566	380,566
Capital Outlay	-	-	-	-
TOTAL:	\$ 1,614,272	\$ 2,060,311	\$ 2,200,911	\$ 2,251,997



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,614,272	\$ 2,060,311	\$ 2,200,911	\$ 2,251,997
TOTAL:	\$ 1,614,272	\$ 2,060,311	\$ 2,200,911	\$ 2,251,997



Program: Budget and Financial Strategy

Department: Finance

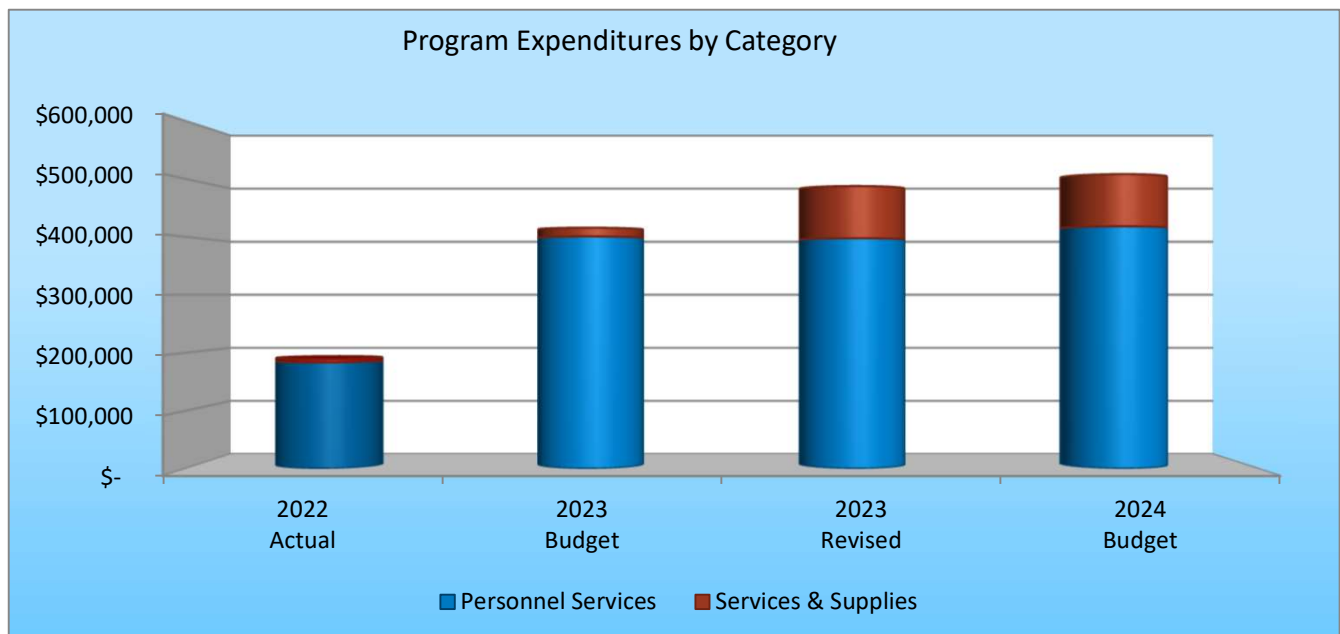
Division: Budget and Financial Strategy

Purpose: The Budget and Financial Strategy Division is responsible for the administration of the budget process and ensuring the financial outlook aligns with the City's Financial Strategy.

The Budget and Financial Strategy Division continues to strive for financial integrity and received the Government Finance Officers Association's Distinguished Budget Award for the Annual Budget.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 183,299	\$ 400,621	\$ 397,532	\$ 418,065
Services & Supplies	5,554	15,000	90,000	90,000
TOTAL:	\$ 188,853	\$ 415,621	\$ 487,532	\$ 508,065



Department Expenditures By Fund

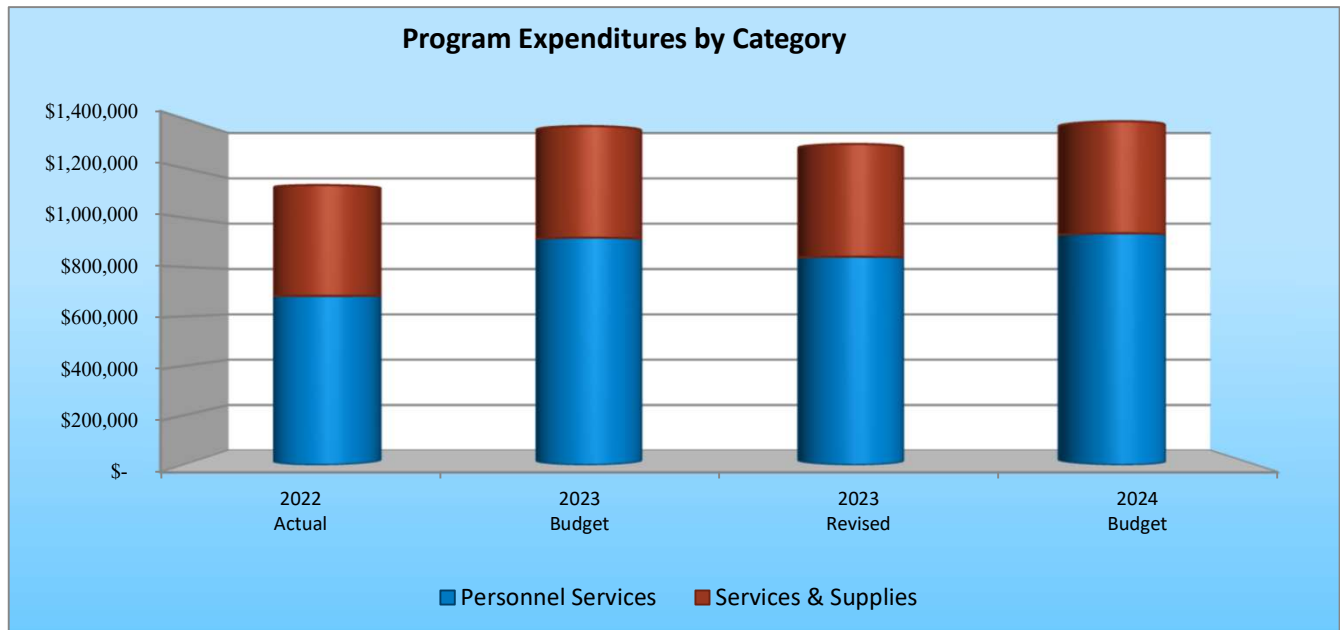
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 188,853	\$ 415,621	\$ 487,532	\$ 508,065
TOTAL:	\$ 188,853	\$ 415,621	\$ 487,532	\$ 508,065

**Program:** Revenue**Department:** Finance**Division:** Revenue

Purpose: The Revenue Division is responsible for the administration, collection, and enforcement of the City's sales, use, hotel/motel accommodations, and business & occupations tax ordinances and regulations. In addition, the Division is responsible for the collection of the Public Improvement Fees (PIF) at Colorado Mills, Belmar, and Creekside.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 682,923	\$ 918,184	\$ 841,023	\$ 935,729
Services & Supplies	447,529	450,286	455,313	451,998
TOTAL:	\$ 1,130,452	\$ 1,368,470	\$ 1,296,336	\$ 1,387,727

**Program Expenditures By Fund**

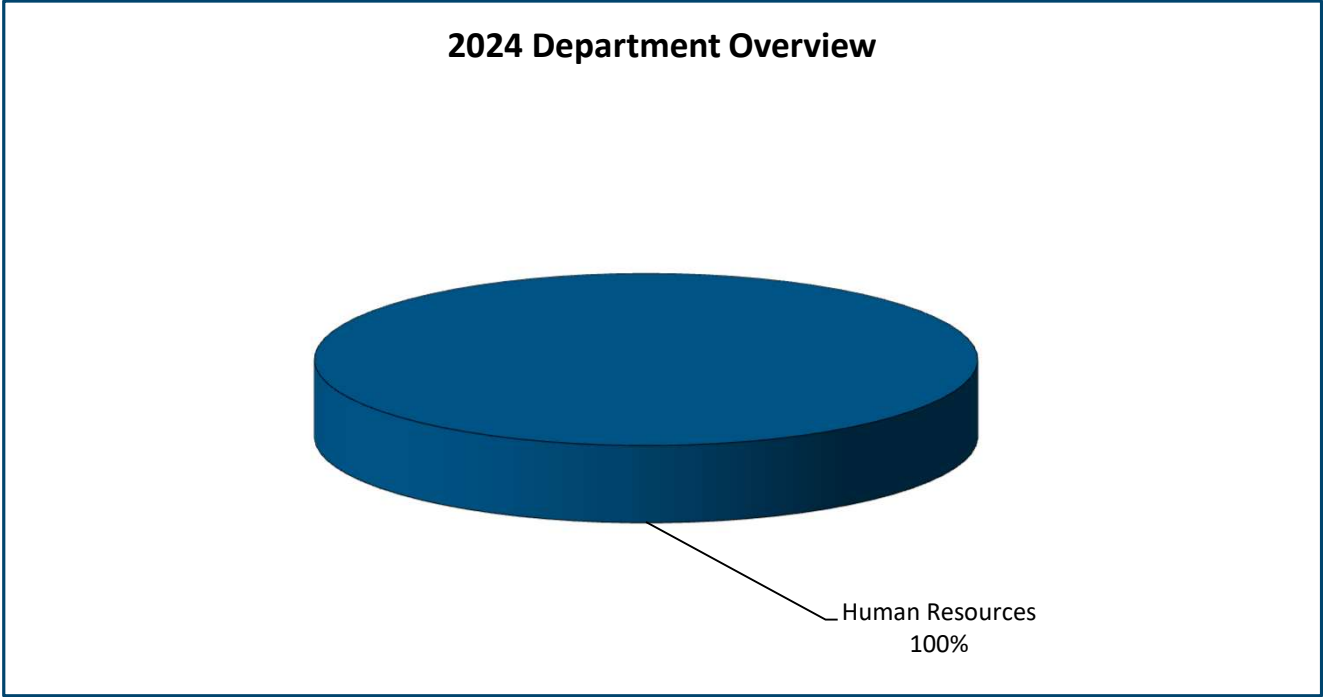
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,130,452	\$ 1,368,470	\$ 1,296,336	\$ 1,387,727
TOTAL:	\$ 1,130,452	\$ 1,368,470	\$ 1,296,336	\$ 1,387,727



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HUMAN RESOURCES



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Human Resources	\$ 1,415,724	\$ 1,807,396	\$ 2,130,829	\$ 2,459,324
TOTAL:	\$ 1,415,724	\$ 1,807,396	\$ 2,130,829	\$ 2,459,324

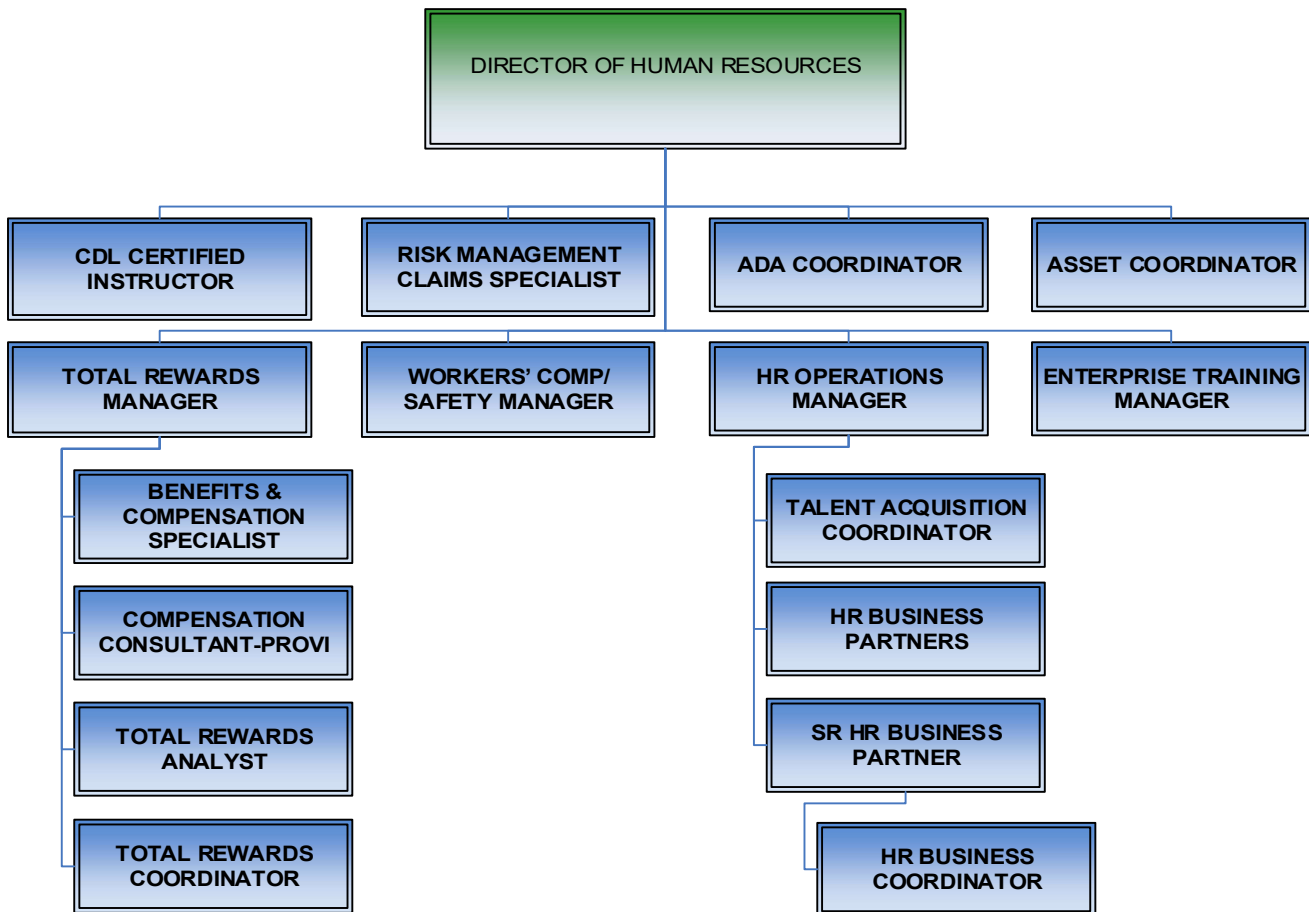
Percent to all funds	0.69%	0.66%	0.74%	0.74%
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HUMAN RESOURCES

(303) 987-7700

www.lakewood.org/Government/Departments/Human-Resources





Department: Human Resources

Mission Statement: The mission of the Department of Human Resources is to provide the city with a workforce and culture that ensures the needs of our citizens and the organization are met. The Department provides exceptional quality services and organizational leadership in all disciplines of human resources.

Purpose: The Department of Human Resources partners with other business units to create effective human resource strategies to include talent management, total rewards, organizational development and risk management.

The HR operations Division operationalizes strategies for overall workforce culture to include recruiting, interviewing, training, policy development and interpretation, Human Resource Information System (HRIS), Citywide work force and succession planning, budget, unemployment, performance management, employee recognition/engagement and new employee on-boarding efforts.

The Total Rewards Division strategizes and manages the City's total rewards program. They serve as the coordinating and communication point for numerous vendors that provide employee and retiree benefit packages. These packages include health plans, life insurance, disability insurance, pension and deferred compensation programs, time-off benefits, and miscellaneous employee benefits. This division also manages the City's compensation plans, classification system, and the HRIS systems for benefits and compensation. The Total Rewards programs offered help recruit and retain talented employees who carry out all City Council goals.

The Risk Management partners with City Leadership to identify, assess, and mitigate threats to City resources and personnel or insure against their effects. Additionally, Risk is responsible for Workers' Compensation and other claims to provide both superior customer support and fiscal acumen. Utilizing strong Safety, Training, Occupational Health & Wellness Programs and ADA oversight. With a proactive and preventative mindset. Risk mitigates potential hazards to prevent mishaps.

Regulatory changes from the state and federal level affecting employment and benefit issues regularly impact the Department of Human Resources. Attention will continue to be directed toward state and federal regulations such as the Americans with Disabilities Act (ADA), the ADA Amendments Act of 2008 (ADAAA), Title I and Title II. Title I prohibits employment discrimination against qualified individuals with disabilities and Title II focuses on citizen accommodations. Policies, communication, and training will continue to be developed around these issues.

Other regulations that will significantly impact the City's Benefits & Compensation include the Patient Protection & Affordable Care Act (PPACA), Health Care & Education Reconciliation Act, American Health Care Act (AHCA), Family Medical Leave Act (FMLA), Colorado Family Care Act, Health Insurance Portability & Accountability Act (HIPAA), Colorado Civil Unions Act, Fair Labor Standards Act (FLSA), and Occupational Safety and Health Authority (OSHA).

The HR Operations Division will continue to conduct training sessions to further manage development and succession planning as well as work on new employee on-boarding and retention efforts. Outreach efforts to the community will promote Lakewood City government to job seekers. Human Resources will focus on recruiting passive candidates who are highly talented in both private and public sector, not looking for a career change instead of candidates who are only interested in municipal government positions.

Financial resources are provided by CIGNA and Kaiser and through the medical self-insurance fund for employee wellness initiatives. The City's Employee Wellness Coordinator ensures the effective utilization of this program. Analysis of the "Return on Investment" (ROI) for the funding of the Employee Wellness program is ongoing.



Core Values / Goals / Activities / Expectations / Results-Benefits

❖ FISCAL RESPONSIBILITY

◆ GOAL: Provide fiscally responsible, yet competitive compensation and benefit plans

Activity: A comprehensive and competitive total rewards package is provided for current and retired employees complying with federal, state, and local regulations.

Expectation: Total rewards are continually monitored and adapted to economic conditions. Positive relationships with benefit providers are maintained to better assist with negotiation of costs and design of plans.

Result-Benefit:

The medical Health Reimbursement Account (HRA) plan and self-insured medical plan have resulted in significant savings for the City's annual renewals. This plan, along with all benefits, will continue to be refined to make cost-effective use of total compensation dollars.

❖ EDUCATION AND INFORMATION

◆ GOAL: Provide fiscally responsible training activities in compliance with Federal, State, Local employment laws

Expectation: The Department provides the most cost effective programs to City employees, offering educational opportunities and incentives that help employees maintain overall high customer service levels. Topic areas include:

- | | |
|--|----------------------|
| ▪ Americans with Disabilities Act (ADA) Title I and Title II | ▪ Ethics |
| ▪ Americans with Disabilities Act Amendment Act (ADAAA) | ▪ Workplace violence |
| ▪ Sexual harassment | ▪ Discrimination |

This training promotes creating a safe work environment which allows employees to provide outstanding customer service to the citizens of the Lakewood community.

Result-Benefit: The goal is to create a positive employee/citizen interaction. By providing training for supervisors/managers, employee engagement, employment law training, and team building opportunities. Employees work in an environment free of harassment, discrimination, and violence. Citizen concerns are managed effectively. Employee satisfaction and retention is high.

◆ GOAL: Employees are provided with comprehensive information about their pay and benefits. New employees participate in a benefits orientation, and current and retired employees receive on-going communication and training on topics such as financial planning, retirement, health and welfare insurance, etc.

Activity: Various forms of information, such as the intranet, e-mails, the Benefits Book, Benefits Fair, individual consultations, training sessions, and employee meetings are provided to employees upon hire and as an on-going part of their employment with the City.



Core Values / Goals / Activities / Expectations / Results-Benefits (continued)

Expectation: The Department provides programs that offer educational opportunities to help employees understand, make decisions, and efficiently and effectively utilize their benefits.

Result-Benefit: Various opportunities exist to educate employees and retirees on benefits and total compensation.

An intranet site is maintained to provide employees with easy access to all benefit forms, frequently asked questions, calendar of events, and much more information on their benefit programs.

- ♦ **GOAL: Managers and supervisors are kept apprised of regulatory changes regarding employee benefits and compensation.**

Activity: Develop and implement policies and procedures that promote ethical behavior, integrity, and fair treatment of employees.

Expectation: The department stays updated with labor laws, regulations, and compliance requirements, ensuring HR practices align with legal and ethical standards.

Result-Benefit: Various Administrative Regulations were developed and/or revised this year in order to maintain compliance with all applicable federal, state and local regulations.

- ♦ **GOAL: To ensure the effective utilization of financial resources provided by CIGNA and Kaiser as well as our self-insurance program, the Employee Wellness Coordinator will coordinate and promote employee wellness initiatives**

Activity: Prioritize employee well-being by implementing programs that support physical and mental health, work-life balance, and flexible work arrangements.

Expectation: Foster a positive work culture that promotes employee happiness and reduces stress.

Result-Benefit: The City of Lakewood and its employees will benefit by improved Employee health, increased productivity, reduced stress, and enhanced work-life balance.

**Core Values / Goals / Activities / Expectations / Results-Benefits (continued)**

- ♦ **GOAL:** Serve as the Human Resources Business Partners for the organization to ensure compliance and business needs are being met.

Activity: Collaborate with other departments to align HR strategies with overall organizational objectives. Work closely with departments to understand organizational needs and provide HR support in achieving strategic goals.

Expectation: Coaching and mediation services are provided to enhance employee development and facilitate performance improvement plans. Guidance is given to departments in interpreting policies, procedures, state and federal laws, ensuring that employees and managers are following correct procedures. Retention and exit interviews play an important role in providing valuable insight into problem areas that should be addressed in work groups for improving processes and programs.

Result-Benefit: Throughout the year, Human Resources conducts meetings with employees, managers, and supervisors to discuss the transitional status process to include return to work plans, alternative duty, short-term and long-term disability, and at times, medical separations from the City.

The Talent Management Division strives to perform a retention interview with new employees. In 2021 and early 2022, retention, stay and exit interviews were conducted. With the information from new and exiting employees, Human Resources' staff can assist supervisors in improving the work group or reinforcing the supervisor's leadership ability.

The turnover rate in 2022 for regular employees was 15.5 percent (15.5%), which is less than the "All Colorado" turnover rate of 27.1 percent (27.1%) for for all sectors and industries, as published in the Employer's Council HR Metrics Survey for 2022. The City strives for open and honest communication, a culture of service and education to the community, teamwork among co-workers, and leadership development and training opportunities, to assist in retaining high-quality employees.

<u>Year</u>	<u>Turnover Rate</u>	<u>Year</u>	<u>Turnover Rate</u>	<u>Year</u>	<u>Turnover Rate</u>
2022	15.50%	2018	10.80%	2014	8.20%
2021	14.20%	2016	11.90%	2013	6.60%
2020	11.20%	2016	11.90%	2012	6.60%
2019	9.90%	2015	9.60%	2011	5.40%



Core Values / Goals / Activities / Expectations / Results-Benefits (continued)

- ◆ **GOAL:** Administer progressive, responsive, and competitive compensation and benefit plans designed to attract and retain quality employees, to meet the needs of employees and their families by enhancing employee security, and to help maintain job satisfaction and maximize productivity.

Activity: A comprehensive and competitive compensation and benefits package is provided for current and retired employees complying with federal, state, and local regulations.

Expectation: Total compensation is continually monitored and adapted to economic and workforce changes. Good relationships with benefit providers are maintained to better assist with mediation and facilitation between employees and vendors when resolving problems.

Result-Benefit: The City of Lakewood administers 3 pension plans, 2 medical plans, 2 dental plans, a vision plan, 3 life insurance plans, a survivor life plan, a Police Duty Death and Disability plan, a travel accident plan, 3 disability plans, 2 flexible spending plans, an Employee Assistance program, various retiree plans, and numerous other benefits.

Activity: Comprehensive salary and benefit surveys are utilized to compile necessary data to determine competitive wages and benefits provided in the market.

Expectation: Through the salary and benefit surveys that are conducted, the City stays current with the market and is able to adapt to economic and workforce changes.

Result-Benefit: The City participates in over 250 different salary and benefit surveys each year.

Activity: Internal equity and compliance with the Colorado Equal Pay Act is maintained among City jobs.

Expectation: Through the use of an internal job evaluation system as well as market data, jobs are quantitatively evaluated, and the appropriate pay level is determined.

Result-Benefit: The Total Rewards Division completed approximately 40 workforce planning studies in 2020. The market plays a large part in placement of a position in the City's pay plan. Research is conducted in the market, and reclassification interviews are held to determine the correct internal placement of the position. In addition, the City completed special studies to assess and ensure compliance with the Colorado Equal Pay Act.

Activity: Case management is provided for all leave of absence programs.

Expectation: The City strives to minimize time away from work by monitoring leaves of absences and ensuring that the program is properly utilized.

Result-Benefit: Various leave of absence programs are managed each year including short and long term disability and military leave.

**Core Values / Goals / Activities / Expectations / Results-Benefits (continued)**

- ♦ **GOAL:** The goal of Risk Management is to provide a safe environment for our employees, and citizens, minimize financial risks to the City, and protect the financial assets. The City's philosophy is to proactively engage with both employees and the environment to identify potential risks and minimize exposure.

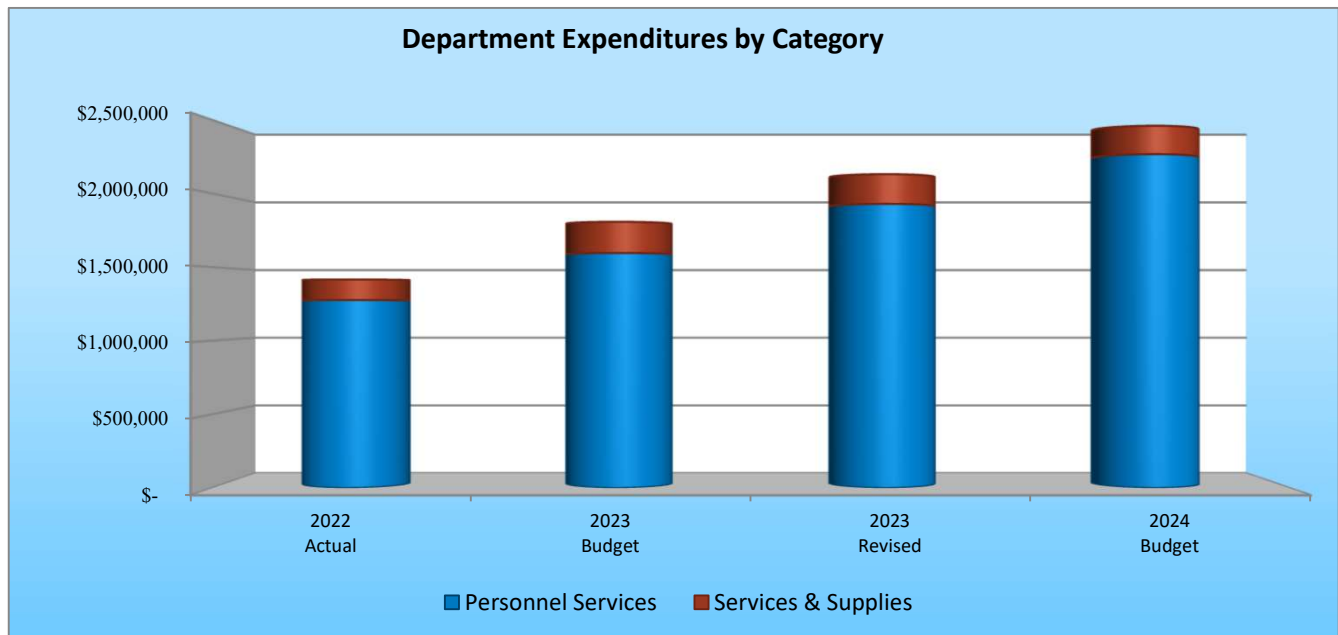
Activity: Risk Management assists all employees in maintaining safety and occupational health programs which will ensure the safe and effective completion of City services and reduce accidents and injuries.

Expectation: Staff provides an effective safety and wellness program along with training programs, policies and procedures which help eliminate mishaps and financial exposure.

Result-Benefit: The City enjoys a low workers' compensation modifier and our effective case management of property and casualty claims continues to keep costs at a minimum. Catastrophic insurance coverage premiums remain lower than comparable municipalities.

Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,275,639	\$ 1,595,546	\$ 1,928,979	\$ 2,266,474
Services & Supplies	140,085	211,850	201,850	192,850
TOTAL:	\$ 1,415,724	\$ 1,807,396	\$ 2,130,829	\$ 2,459,324



**Department Expenditures By Fund**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,415,724	\$ 1,807,396	\$ 2,130,829	\$ 2,459,324
TOTAL:	\$ 1,415,724	\$ 1,807,396	\$ 2,130,829	\$ 2,459,324

Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	10.30	10.70	14.70	14.70
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.35	0.28	0.28	6.41
TOTAL:	10.65	10.98	14.98	21.11

ACCOMPLISHMENTS

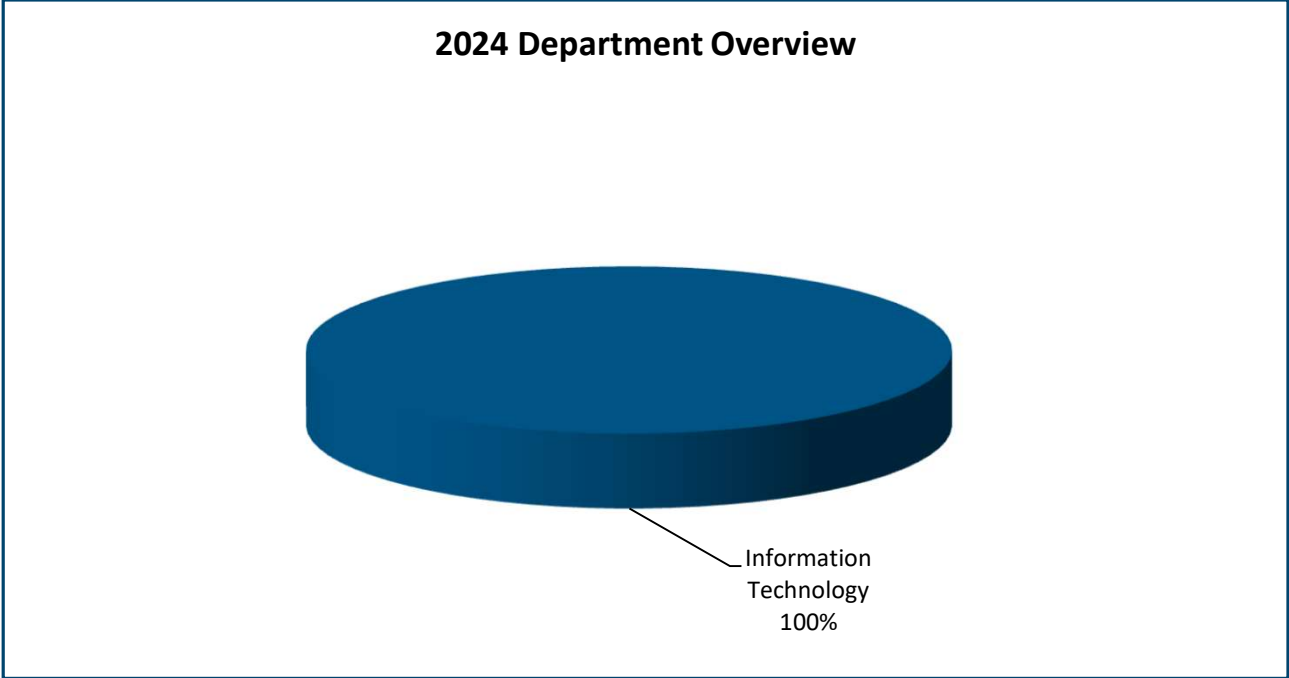
- ♦ Implemented Workday to provide enhanced technology for the workforce and create efficient processes for an overall better employee experience.
- ♦ Successfully recruited a new Police Chief for the Lakewood Police Department.
- ♦ In 2024 a City wide internship program will begin and be housed in the Human Resources Department.



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INFORMATION TECHNOLOGY



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Information Technology	\$ 10,755,304	\$ 10,568,773	\$ 11,254,384	\$ 12,045,352
TOTAL:	\$ 10,755,304	\$ 10,568,773	\$ 11,254,384	\$ 12,045,352

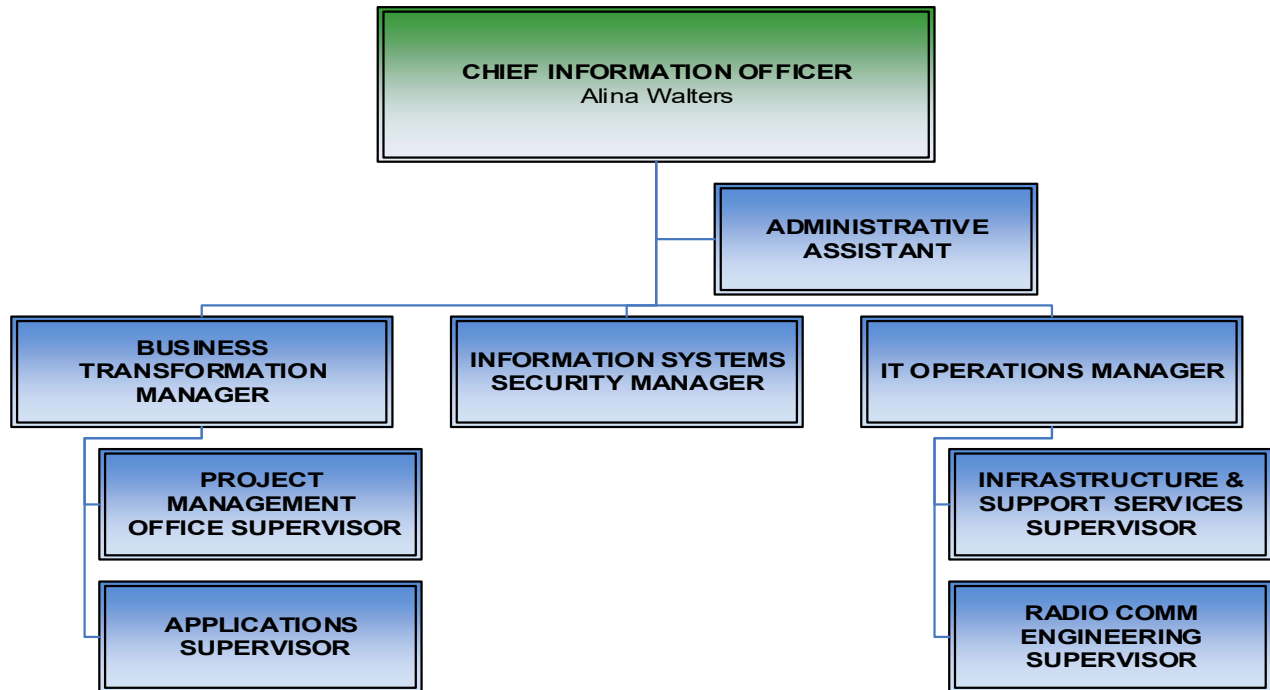
Percent to all funds	5.60%	4.45%	4.54%	4.42%
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INFORMATION TECHNOLOGY

(303) 987-7676

www.lakewood.org/Government/Departments/Information-Technology





Department: Information Technology

Purpose: The IT department has two primary areas of focus. The first area of focus is to continually strengthen our existing technology infrastructure, business applications eco-system, and support service offerings. The second is to partner with our city colleagues and together, build a “future-ready Lakewood” and advance the city's ability to quickly pivot and adapt to rapidly changing technology, business, and community demands. The department has two divisions - Business Transformation and IT Operations - and an Information Security Office, who collectively stay abreast of emerging technologies and business trends and ensure that the city's information and systems are consistently available, secure, and aligned with fiscal and organizational goals, ultimately empowering our city staff to continually deliver world-class services to our community.

The Business Transformation Division, comprised of a Project Management Office (PMO) and a Software Applications team, is chartered to build collaborative partnerships with the city's departments, provide transparency into IT investments for informed decision making, and deliver effective and efficient business solutions. More specifically, the PMO provides technical insight into emerging operational needs and leverages business analysis and project management best practices to ensure the successful implementation and adoption of new technologies. In parallel, the Software Applications team provides technical expertise, supports the existing IT portfolio, and delivers modern solutions that act as a force-multiplier in gaining efficiencies and advancing business services.

The IT Operations Division is comprised of two teams - Infrastructure and Support Services and Radio Communications. Both teams are focused on monitoring, sustaining, and continually adapting the city's technology and radio infrastructure to ensure our departments are positioned to meet citizen demands for modern, secure, and uninterrupted service delivery. In parallel, the Service Desk team provides is focused on providing exceptional technical support while empowering city staff to fully benefit from our continuously evolving portfolio of technical tools and business solutions.

The Information Security Office protects the city's information, systems, and business solutions from cybersecurity threats such as ransomware attacks, phishing attempts, and data breaches. In support of this, the Security team provides education to our end-users, establishes preventive monitoring and remediation policies and procedures, manages cyber risks, and implements solutions to protect the city's systems, users, information, and business solutions. In parallel, the team partners with local, state, and federal agencies and security organizations to share best practices and strengthen our ability to thwart attacks in a continuously changing threat landscape.

Core Values / Goals / Activities / Expectations / Results-Benefits

❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**

◆ **GOAL: Build Secure, Resilient Operations**

Activity: Advance the city's core technology eco-system to ensure secure operations, provide the ability for all business functions to adapt to emerging needs, and create resiliency for uninterrupted operations. Also, strengthen the city's cybersecurity posture, reduce risks, protect critical systems and information, and provide secure digital services to ensure the city meets its operational goals.

Expectation: Build a scalable, cloud-first technical architecture that will (1) adapt to the city's growing portfolio of digital solutions; (2) support increasing data management requirements; and (3) provide secure and uninterrupted operations to our end-users and to the community.



Core Values / Goals / Activities / Expectations / Results-Benefits (cont)

Result-Benefit: By investing in secure, pragmatic, and resilient core technologies, the IT department will ensure that the city's growing portfolio of cloud solutions is continuously available to our end-users and community.

- ◆ **GOAL: Implement Accessible, Sustainable, and Pragmatic Digital Business Solutions**

Activity: Implement digital business solutions that will help transform how we work, and which will act as force-multipliers in driving efficiencies and cost optimization across the organization, helping our city achieve operational goals and allowing businesses and residents to securely engage with the city remotely through increased and equitable access to services.

Expectation: Partner with the city's departments to stay abreast of emerging business needs and available technical solutions and collaborate to implement digital systems that best meet security, technical, business, and overall city operational goals.

Result-Benefit: Consistently provide the community with increased access to the city's evolving portfolio of services outside the current limitations of standard business hours and physical locations.

- ◆ **GOAL: Drive Enterprise-wide Efficiencies through Robust Technology Resource Management**

Activity: With the continued shift to cloud solutions and services, implement digital platforms to keep pace with the changing technology eco-system, improve operational performance and efficiencies, enhance event response and issue resolution times, and continuously improve cross-city daily operations and citizen engagement through innovative self-service capabilities and meaningful performance metrics.

Expectation: Implement a robust, cloud-based enterprise technology management solution that will consolidate disparate systems, streamline manual processes, automate changes, improve the ability to track and manage systems and devices, reduce inefficiencies through machine learning and a centralized self-service employee portal, reduce costs by scaling to other functions and improving IT and cross-city operations, and enable cross-department engagement and collaboration for enhanced internal and external service delivery.

Result-Benefit: With a secure, modern, cloud-based platform the IT department will optimize the productivity, cost, and resilience of technology and city operations and enhance service delivery through scalable, centralized, and intuitive self-service functions and continuous operational improvements.

- ◆ **GOAL: Build a Future-Ready Lakewood and Deliver World-class Services to the Community**

Activity: Continuously invest in our staff to stay abreast of emerging technologies and industry trends, implement digital solutions that will position the city to quickly adapt to the ever-changing world around us, and collaborate with our city and vendor partners to continually deliver innovative, world-class services to our community.

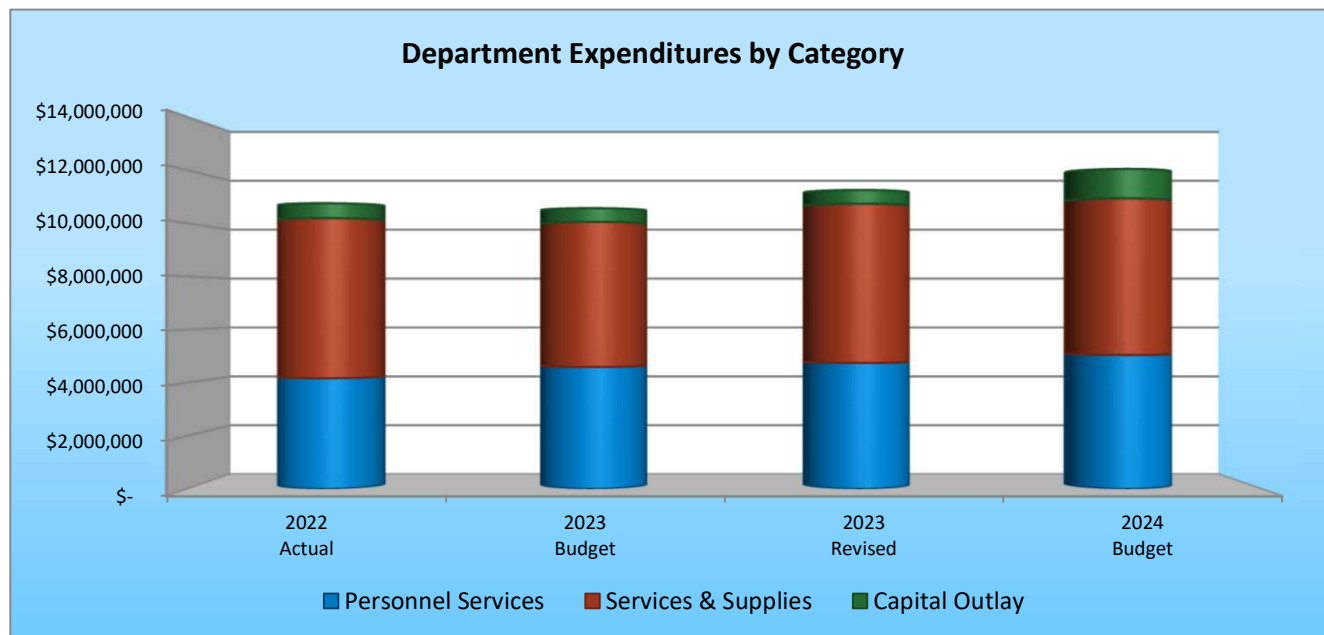
Expectation: Evolve the IT department's portfolio of skills to enable timely investments into digital platforms that offer secure, modern, scalable, and continuously evolving capabilities and self-service functions to (1) allow our employees to improve internal operations; (2) increase employee and community satisfaction and engagement; (3) adapt to changing community needs and legal mandates; and (4) deliver accessible, innovative, and sustainable solutions and services aligned with city goals.

Result-Benefit: Through the implementation of secure and innovative digital solutions and by staying abreast of and leveraging smart technologies, continuously improve our staff's level of engagement and ability to deliver future-focused, accessible, equitable, timely, and quality services to our employees and community.



Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 4,170,503	\$ 4,591,665	\$ 4,743,404	\$ 5,042,731
Services & Supplies	6,024,453	5,460,908	5,992,424	5,893,621
Capital Outlay	560,347	516,200	518,556	1,109,000
TOTAL:	\$ 10,755,304	\$ 10,568,773	\$ 11,254,384	\$ 12,045,352



Department Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 6,810,837	\$ 7,604,573	\$ 7,756,312	\$ 9,236,352
Equipment Replacement Fund	3,944,467	2,964,200	3,498,072	2,809,000
TOTAL:	\$ 10,755,304	\$ 10,568,773	\$ 11,254,384	\$ 12,045,352

**Full-Time Positions**

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022 Revised	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	29.00	29.00	29.00	30.00
Part-Time FTE	-	-	-	-
Variable FTE	0.25	0.25	-	-
TOTAL:	29.25	29.25	29.00	30.00

ACCOMPLISHMENTS

In support of the City's long-term goals, the Information Technology Department delivered accessible, sustainable, and pragmatic digital business services, built more secure, resilient operations, drove enterprise-wide efficiencies through robust technology resource management, and contributed to a future-ready Lakewood in the following ways:

Enhanced Interactions with our community:

- ♦ Delivered over twenty new business solutions to expand services across the city through technology.
- ♦ Redesigned the city's crime free multi-housing system by leveraging the best of multiple technologies in one easy to use platform to improve user engagement and allow for faster feedback between property managers and Police Department staff.
- ♦ Expanded the city's web footprint with the creation of GolfLakewood.com, which allows residents to explore the city's golf course, book tee times, and more - all online.
- ♦ In partnership with Human Resources and the City Manager's Office, initiated a far-reaching, ongoing program to ensure that individuals with disabilities have full and equal access to all public information presented or stored electronically by the city.
- ♦ Created a new process for submissions from title companies who are requesting a transfer of utility services and ownership with the city. Submissions utilizing the new process takes less than three minutes to complete and five minutes to process afterward.
- ♦ Further protected historic properties in Lakewood from wrongful demolition, Any address that is or may be for a historic building is now flagged in the city's systems for further review by the Comprehensive Planning team.
- ♦ Partnered with the Police Department to implement the city's Body Worn Camera program, in compliance with Colorado's "Enhance Law Enforcement Integrity Act", which was effective July 1, 2023.
- ♦ Enhanced the city's tree inventory application to plan for the addition of new trees, tree care, and tree replacement more easily into the future.

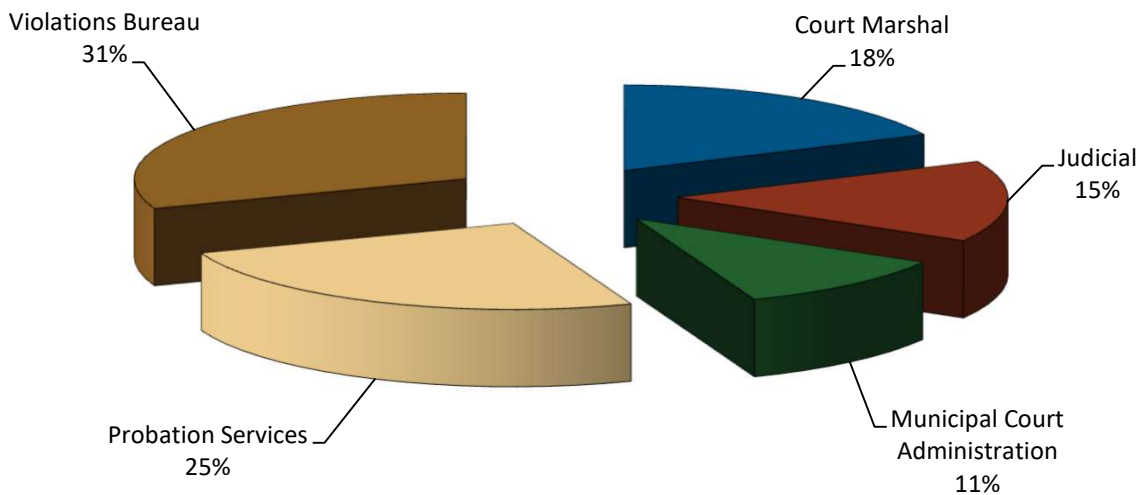
Improved internal operations:

- ♦ Implemented multi-factor authentication to enhance identity protection for all employees.
- ♦ Regularly actioned cybersecurity remediation to reduce the risk of cyber threats to Lakewood, and continued cyber security awareness training: because we are our best first line of defense against bad actors!
- ♦ Replaced two Storage Area Network (SAN) devices, which provide backend storage for over 280 services, to keep our data safe.
- ♦ Upgraded the city's radio system to adhere to industry standards, decrease system downtime, and improve interoperability with fellow regional agencies.



MUNICIPAL COURT

2024 Department Overview



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Court Marshal	\$ 649,059	\$ 838,716	\$ 851,509	\$ 903,920
Judicial	625,192	943,707	796,461	762,873
Municipal Court Administration	452,740	601,611	519,424	540,284
Probation Services	990,613	1,230,765	1,303,942	1,253,811
Violations Bureau	1,262,709	1,610,264	1,432,524	1,528,480
TOTAL:	\$ 3,980,313	\$ 5,225,062	\$ 4,903,859	\$ 4,989,370

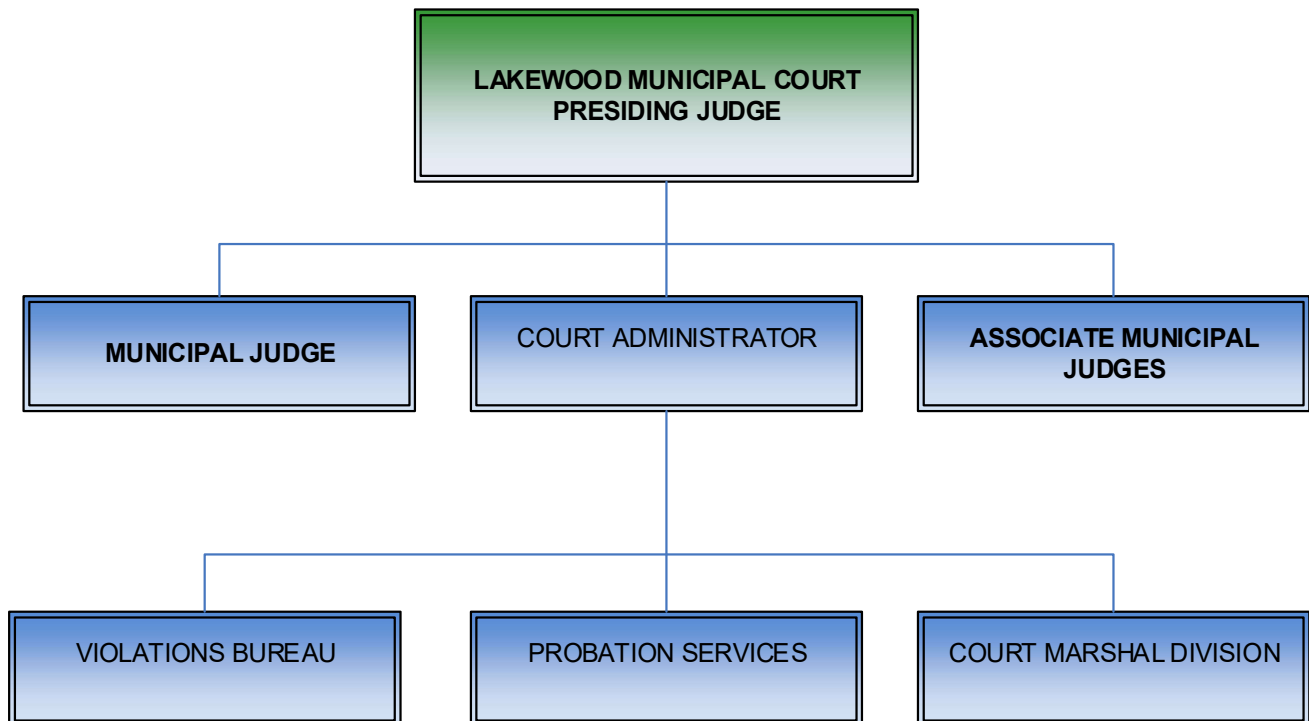
Percent to all funds	1.94%	1.92%	1.71%	1.50%
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MUNICIPAL COURT

(303) 987-7400

www.lakewood.org/Government/Departments/Municipal-Court





Department: Municipal Court

Mission Statement: The mission of the Municipal Court is to seek justice and inspire public trust while providing fair and appropriate resolutions of Municipal Code violations in an efficient, knowledgeable, and respectful manner committed to community and victim safety, offender accountability, and the promotion of sound behavior.

Core Values / Goals / Activities / Expectations / Result-Benefits

❖ **SAFE COMMUNITY**

◆ **GOAL: Decreasing Recidivism Rates through Time-Driven Interventions**

Activity: Lakewood Municipal Probation will compile data from the risk assessments to track program success rates, short-term (1-year) and long term recidivism (3-year) rates to ensure efficiency and make adjustments where needed.

Expectation: To reduce the number of individuals who reoffend or engage in criminal behavior after being released from incarceration or completing their sentences.

Result-Benefit: Effective rehabilitation programs along with cooperation and coordination amongst various stakeholders, including law enforcement, social services, non-profit organizations, and policymakers, are vital to reducing criminal recidivism and promoting a safer community.

❖ **FISCAL RESPONSIBILITY**

◆ **GOAL: Develop a long-term funding solution for treatment based services.**

Activity: Seek grant funding and other means to provide financial assistance to court clientele in order to reduce the financial barrier that may prevent them from obtaining treatment.

Expectation: To secure financial support to implement or expand treatment programs and services that address specific needs within our community.

Result-Benefit: Treatment based services address specific issues or behaviors that led to legal involvement and promote positive change in an individual's life.

❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**

◆ **GOAL: Evaluate opportunities for utilizing technology to expand and modernize court operations.**

Activity: Maintain collaboration with the Information Technology Department to develop and implement user-friendly and efficient technologies that enable seamless access for both staff and the public. This includes conducting virtual court hearings, breakout rooms for individualized meetings, SMS text messaging reminders, probation appointments, and facilitating offsite remote work.

Expectation: To enhance efficiency, accessibility, transparency, and overall effectiveness of court operations.

Result-Benefit: Increased efficiencies can streamline administrative tasks such as case management, scheduling, and can reduce paperwork and manual processes.

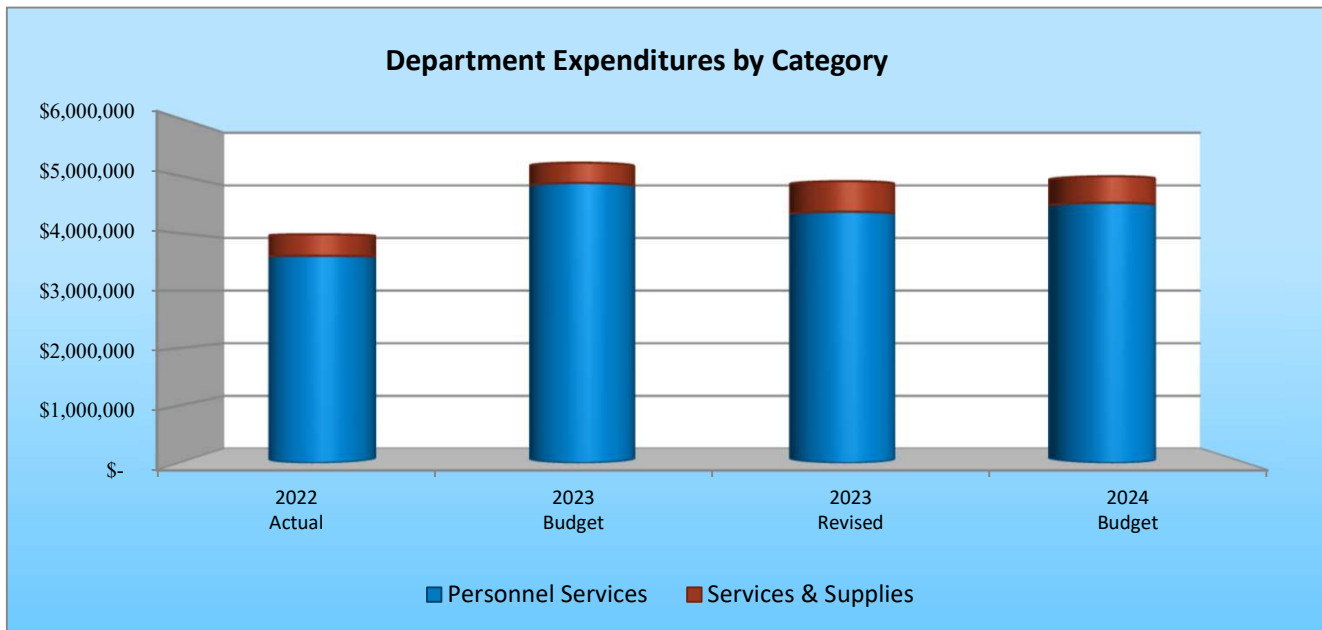
Technology can save valuable time and resources for both the court and individuals involved in the legal proceedings.

Overall, improved technology in municipal court hearings can lead to a more accessible, efficient, and transparent justice system, benefiting all stakeholders involved in the legal process and promoting public trust in the courts.



Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 3,606,312	\$ 4,873,372	\$ 4,371,408	\$ 4,528,182
Services & Supplies	374,001	351,690	532,451	461,188
TOTAL:	\$ 3,980,313	\$ 5,225,062	\$ 4,903,859	\$ 4,989,370



Department Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 3,908,778	\$ 5,225,062	\$ 4,773,021	\$ 4,989,370
Grants Fund	71,534	-	130,838	-
TOTAL:	\$ 3,980,313	\$ 5,225,062	\$ 4,903,859	\$ 4,989,370

**Full-Time Positions**

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	29.6	32.0	30.0	30.0
Part-Time FTE	3.1	3.1	3.1	3.1
Variable FTE	2.5	3.1	3.1	3.2
TOTAL:	35.2	38.2	36.1	36.2

ACCOMPLISHMENTS

- ♦ Launched an innovative new court program, Lakewood Municipal Community Outreach Court, that expands access to justice by bringing the Court into the community. It connects unhoused individuals with limited resources to services and resources, thereby moving them towards self-sufficiency and reducing the need for further involvement with the criminal justice system.
- ♦ The Municipal Opportunity to Secure & Sustain Treatment (MOSST) grant provides financial assistance for court ordered treatment for adult offenders. Currently, 70% of eligible clients have completed their intake or are actively attending treatment sessions paid for by the grant. A total of 35% of eligible clients have successfully completed their treatment requirements as of March 31, 2023.
- ♦ The Probation Department implemented the Ohio Youth Assessment System (OYAS) in August of 2022 and to date 179 assessments have been completed. As of December 2022, the probation team successfully completed the training program for the Ohio Risk Assessment System (ORAS) and is working towards a full implementation for adult offenders.



Program: Municipal Court Administration**Department:** Municipal Court**Division:** Administration

Purpose: The Administration Division provides management and leadership to the Municipal Court. This program is responsible for strategic planning, setting policy, organizing, staffing, budgeting, and monitoring all court programs. The three areas of concentration include personnel, fiscal, and liaison matters.

The implementation of recent software updates has led to enhancements that have improved efficiency and convenience in certain areas of responsibility, ultimately resulting in better customer service. Notable updates include a refreshed juror pool dataset. The jury portal grants jurors the ability to request continuances and excusals of service online. All these services and advancements are driven by a commitment to delivering excellent customer service as the ultimate objective.

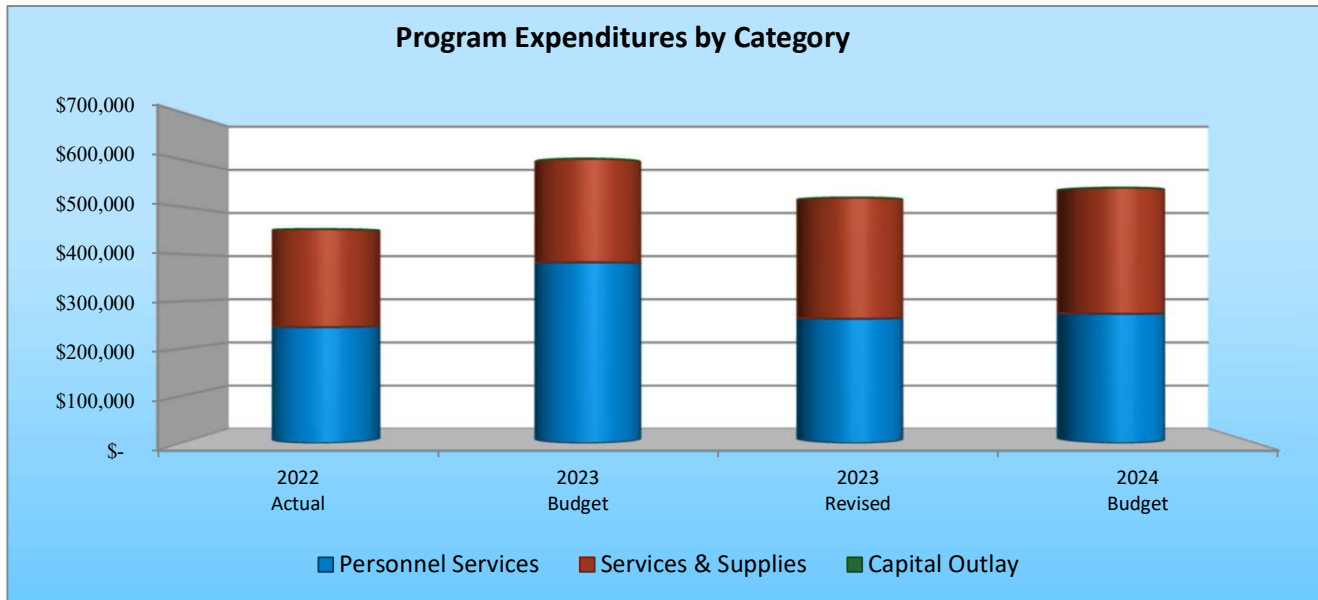
In recent years, the court has experienced a consistent rise in the utilization of court interpreters and Guardian ad Litem (GAL) appointments. These services are recognized as vital for the community and play a central role in the court's primary function. They contribute to the implementation of a "balanced approach" to delivering criminal justice services, instilling public confidence, and ensuring equitable and effective resolutions for offenses. The court is dedicated to conducting its proceedings efficiently, with expertise, and with respect, prioritizing community, and victim safety, holding offenders accountable, and promoting positive behavior.

	2020	2021	2022	2023
	Actual	Actual	Actual	Budget
Requests for Counsel	544	1,060	692	498
Denied Public Defender	26	61	37	18
Granted Public Defender	518	999	655	480



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 245,406	\$ 382,421	\$ 263,234	\$ 273,531
Services & Supplies	207,334	219,190	256,190	266,753
Capital Outlay	-	-	-	-
TOTAL:	\$ 452,740	\$ 601,611	\$ 519,424	\$ 540,284



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 452,740	\$ 601,611	\$ 519,424	\$ 540,284
TOTAL:	\$ 452,740	\$ 601,611	\$ 519,424	\$ 540,284



Program: Court Marshal

Department: Municipal Court

Division: Court Marshal

Purpose: The Court Marshal Division provides security to the Municipal Courts and Public Safety Center, transportation of prisoners, delivery of confidential receipts and records, and the processing and execution of warrants. The marshals operate the security checkpoint into the Public Safety Building and screened over 25,000 people, annually. The marshals also assist the Lakewood Police Department with prisoner transportation on an as needed basis.

The court marshals provide essential services to the municipal court. The marshals are responsible for the security and safety of employees and people who have business in the court. Marshals arrive before the court opens and conduct a thorough search for weapons and contraband of the public area in the Public Safety Building. The operation of the magnetometer and the x-ray machine requires two marshals to properly and safely screen people as they enter the building for court or police business. On a daily average, the marshals screen 70-100 people entering the building.

Court marshals are also responsible for transporting defendants from jails within the six- county metro area directly to court, or to the Jefferson County Jail to reduce the number of defendants being lodged at jail, the marshals have transported defendants to court, where they are brought before a judge and then released. Until the jail opens back up, transports are on hold.

Marshals are needed to respond to panic alarms in the courtrooms, violations bureau, probation, and the prosecutor's office when a confrontational situation exists between court staff and people in court. All marshals are trained in crisis intervention training (CIT) to more effectively respond and resolve the growing number of these incidents with profane or confrontational people.

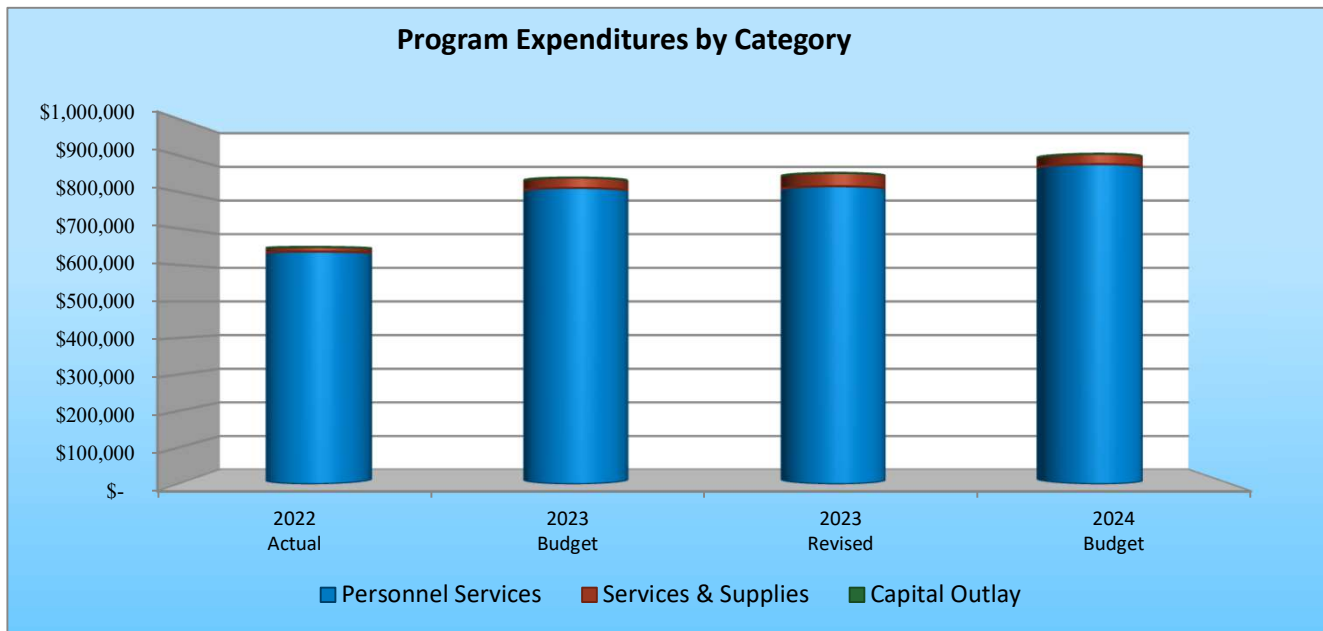
Performance Measure

	2020	2021	2022	2023
	Actual	Actual	Actual	Budget
Video Arraignments	2,148	3,381	3,523	4,887



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 636,237	\$ 810,492	\$ 815,012	\$ 875,596
Services & Supplies	12,822	28,224	36,497	28,324
Capital Outlay	-	-	-	-
TOTAL:	\$ 649,059	\$ 838,716	\$ 851,509	\$ 903,920



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 649,059	\$ 838,716	\$ 851,509	\$ 903,920
TOTAL:	\$ 649,059	\$ 838,716	\$ 851,509	\$ 903,920



Program: Judicial
Department: Municipal Court
Division: Judicial

Purpose: The Judicial Division of the Municipal Court is responsible for adjudicating all Court cases.

The Judicial Division is committed to excellence in providing fair, impartial, and timely resolutions to all persons charged with municipal code violations in an atmosphere of respect for the public.

The Court maintains a high standard of legal expertise to protect the constitutional rights of offenders, the rights of victims, and to provide focused interventions individually designed to promote healthy behavior and reduce criminal activity. The Court has established various specialized programs to cater to specific needs. These programs include the Lakewood Municipal Court Veterans Process (LMCVP) which works with veterans involved in the justice system. The Community Outreach Court aims to connect unhoused individuals to essential services and resources. The Lakewood Early Action Program (LEAP), formerly the "Sobesky Academy Court", is modeled after juvenile mental health courts. Additionally, the Court utilizes its probation department to supervise juveniles and high-risk adult offenders, offering mental health support, addiction treatment, and a range of specialized programs. These programs include a graffiti cleanup initiative, a Girls Circle Group, the Youth Education Treatment program (YET) and Teen Court, among other intervention strategies. Furthermore, the Court, in conjunction with municipal prosecutors, mandates mental health and addiction treatment, specialized programs and classes, and appropriate sanctions for adult offenders who do not require probation supervision.

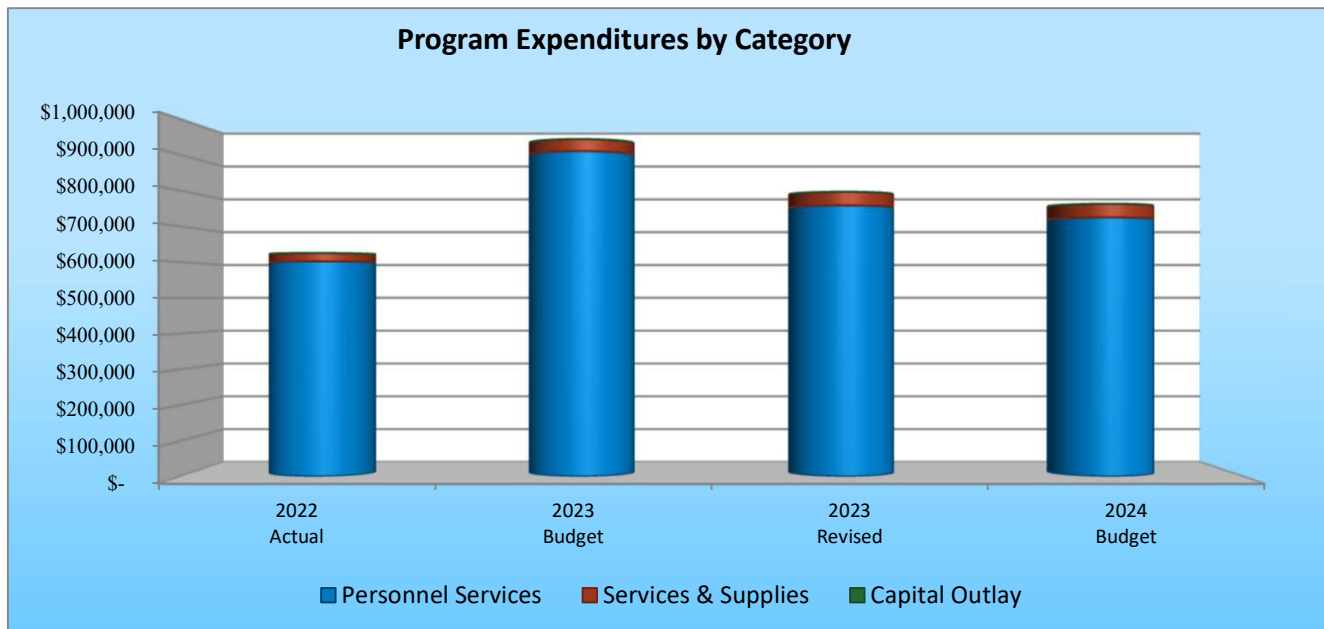
Performance Measures

	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Arraignments Scheduled	9,344	6,837	5,432	5,718
Arraignments Held	2,605	3,226	2,626	2,946
Trials to Court Scheduled	565	497	299	192
Trials to Court Held	51	49	36	6
Jury Trials Scheduled	215	199	123	78
Jury Trials Held	8	6	5	6
Reached Disposition at Trial	244	258	161	96
Prisoner / Video Hearings	2,148	3,381	3,523	4,887
Bond Returns / Failure to Appear Hearings Scheduled	3,404	3,928	2,452	2,385
Bond Returns / Failure to Appear Hearings Held	1,101	2,147	1,464	1,353
Pre-trials / Disposition Hearings Scheduled	1,318	1,342	980	780
Pre-trials / Disposition Hearings Held	789	1,074	788	684
Probation Related Cases Scheduled	1,033	769	691	1,122
Probation Related Cases Held	393	590	564	876
Initial Public Defender Hearings Scheduled	1,180	1,654	1,215	1,365
Initial Public Defender Hearings Held	1,172	1,636	1,203	1,353
Other Hearings Scheduled	5,188	5,811	4,040	3,615
Other Hearings Held	549	1,139	841	774
Court Cases Closed	7,364	11,460	8,271	9,477



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 601,945	\$ 910,031	\$ 758,285	\$ 724,697
Services & Supplies	23,247	33,676	38,176	38,176
Capital Outlay	-	-	-	-
TOTAL:	\$ 625,192	\$ 943,707	\$ 796,461	\$ 762,873



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 625,192	\$ 943,707	\$ 796,461	\$ 762,873
TOTAL:	\$ 625,192	\$ 943,707	\$ 796,461	\$ 762,873



Program: Probation Services

Department: Municipal Court

Division: Probation Services

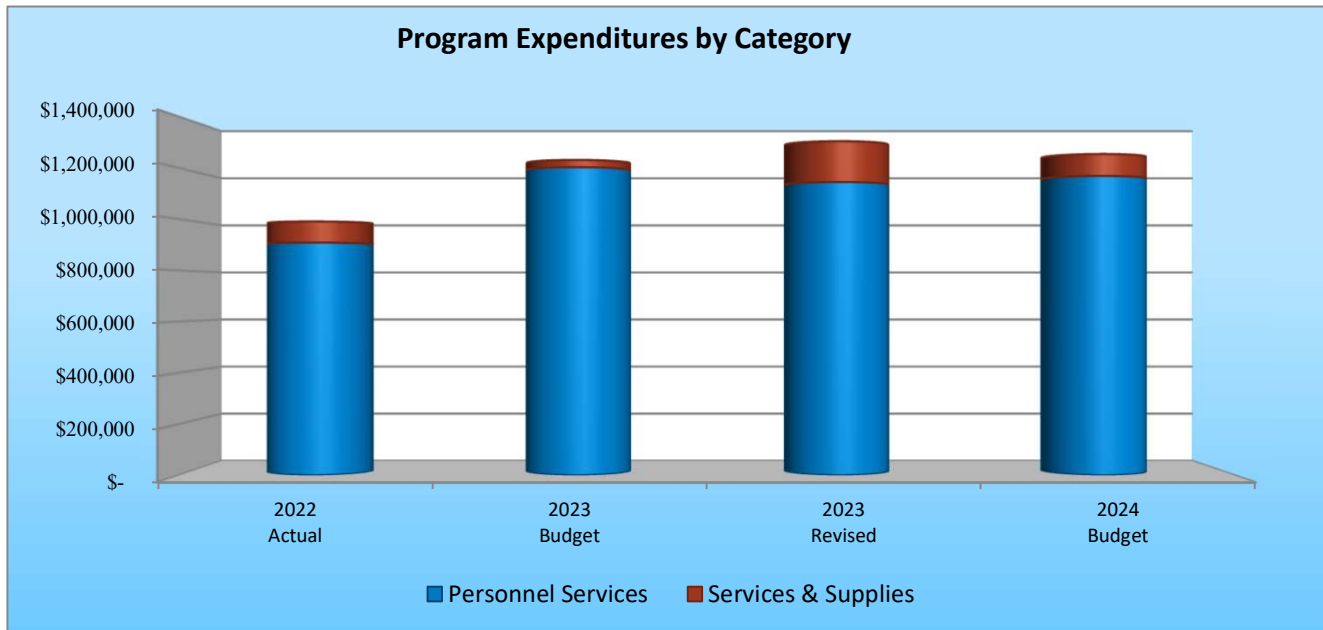
Purpose: The Probation Division supervises both juvenile and adult offenders. The Probation Officers assess each case, makes individualized sentencing recommendations to the Court, refer defendants to classes or counseling and monitor the progress of the defendant for the determined amount of time. The Probation Division manages all supervised Deferred Judgment and Probation cases. The division offers a variety of programs for juvenile and adult offenders; these programs include, Teen Court, Lakewood Early Action Program (LEAP), Lakewood Municipal Court Veterans Process (LMCVP), Community Adult Resources and Education (CARE) program and the Youth Educational Team (YET) program.

The Probation Division continues to collaborate with other agencies to improve services in addition to offering programs to promote social skills and connect defendants with resources. At the end of 2022, the Probation Division purchased training and the rights for a new adult risk assessment through the University of Cincinnati called the Ohio Risk Assessment System (ORAS). The division has trained all of the Probation Officers, Chief Probation Officer, Municipal Judges and Municipal Prosecutors as of December 2022 to ensure a smooth implementation of this new tool. Probation continues to conduct Pre-Sentence Investigation and monthly report-in appointments with probationers through virtual platforms and in-person appointments. The Probation Department continued Lakewood Municipal Court Veteran's Process (LMCVP), Lakewood Early Action Program (LEAP) by utilizing virtual and in-person court. The Youth Educational Team (YET) program and Community Adult Resource and Education (CARE) program continue to run successfully in 2022 with the assistance of the Zoom virtual platform. Throughout 2022, the division had access to grant funding through the Municipal Opportunity to Secure & Sustain Treatment (MOSST) and this has been helpful to engage adult offenders in treatment. The MOSST grant funding has been approved to continue until 9/30/2023.



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 908,227	\$ 1,202,539	\$ 1,144,728	\$ 1,168,250
Services & Supplies	82,386	28,226	159,214	85,561
TOTAL:	\$ 990,613	\$ 1,230,765	\$ 1,303,942	\$ 1,253,811



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 919,079	\$ 1,230,765	\$ 1,173,104	\$ 1,253,811
Grants Fund	71,534	-	130,838	-
TOTAL:	\$ 990,613	\$ 1,230,765	\$ 1,303,942	\$ 1,253,811



Program: Violations Bureau

Department: Municipal Court

Division: Violations Bureau

Purpose: The Violations Bureau Division processes all cases filed in the Municipal Court. Responsibilities include records management and retrieval; fine, fee and restitution notification; collection and distribution; case settings and case management; maintenance and management of an active jury pool; reporting to Department of Motor Vehicles (DMV), Colorado Crime Information Center (CCIC), and other applicable agencies; and adhering to numerous policies and legal requirements internally and externally.

The Violations Bureau Division is responsible for responding to records requests from the public, background companies, and other governmental agencies. The Division is responsible for seeing that every citizen receives a prompt response to an open records request.

The Violations Bureau Division identifies, recommends, and coordinates the destruction of inactive records which have reached the end of the required retention under state law. The Division reviews electronic recordkeeping systems to include the court application and imaging program to ensure each system meets record retention and public access requirements.

The Division continues to pursue collections through Integral Recoveries on unpaid cases. Integral Recoveries demonstrates a great deal of efficiency in monitoring and collecting on past due accounts.

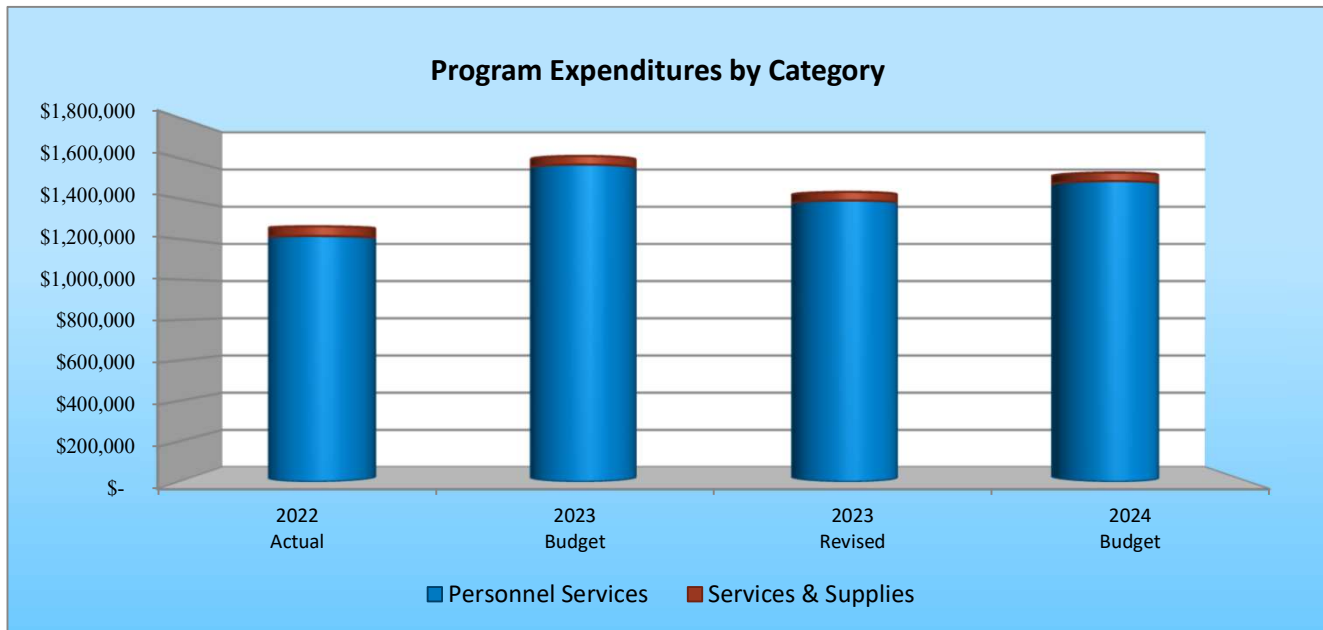
Performance Measures

	2020	2021	2022	2023
	Actual	Actual	Actual	Budget
Jurors Subpoenaed	5,032	4,628	5,760	5,001
Financial Transactions	15,214	16,440	11,841	12,450
Bonds Posted	1,623	1,755	822	1122
Records Provided	270	164	274	240
External Interpreters	641	777	764	828
Juvenile Information Records Requested	288	326	460	471
Driving Histories Requested from DMV	6,437	7,396	4,379	3,267
Convictions Reported to Department of Motor Vehicle	6,482	7,170	4,455	3,216
Cases Closed Without an Appearance	10,752	11,460	8,271	9,477



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,214,497	\$ 1,567,890	\$ 1,390,150	\$ 1,486,106
Services & Supplies	48,212	42,374	42,374	42,374
TOTAL:	\$ 1,262,709	\$ 1,610,264	\$ 1,432,524	\$ 1,528,480



Program Expenditures By Fund

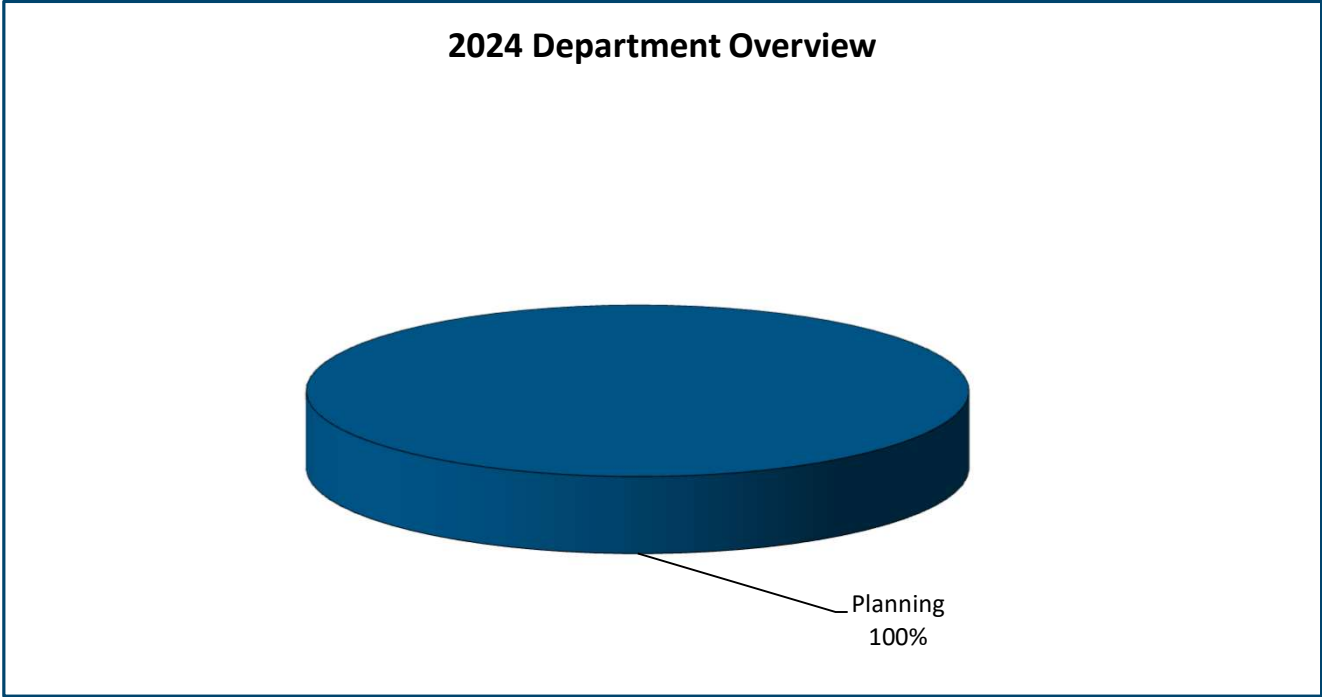
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,262,709	\$ 1,610,264	\$ 1,432,524	\$ 1,528,480
TOTAL:	\$ 1,262,709	\$ 1,610,264	\$ 1,432,524	\$ 1,528,480



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PLANNING



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Planning	\$ 5,886,700	\$ 11,483,522	\$ 9,800,261	\$ 31,799,445
TOTAL:	\$ 5,886,700	\$ 11,483,522	\$ 9,800,261	\$ 31,799,445

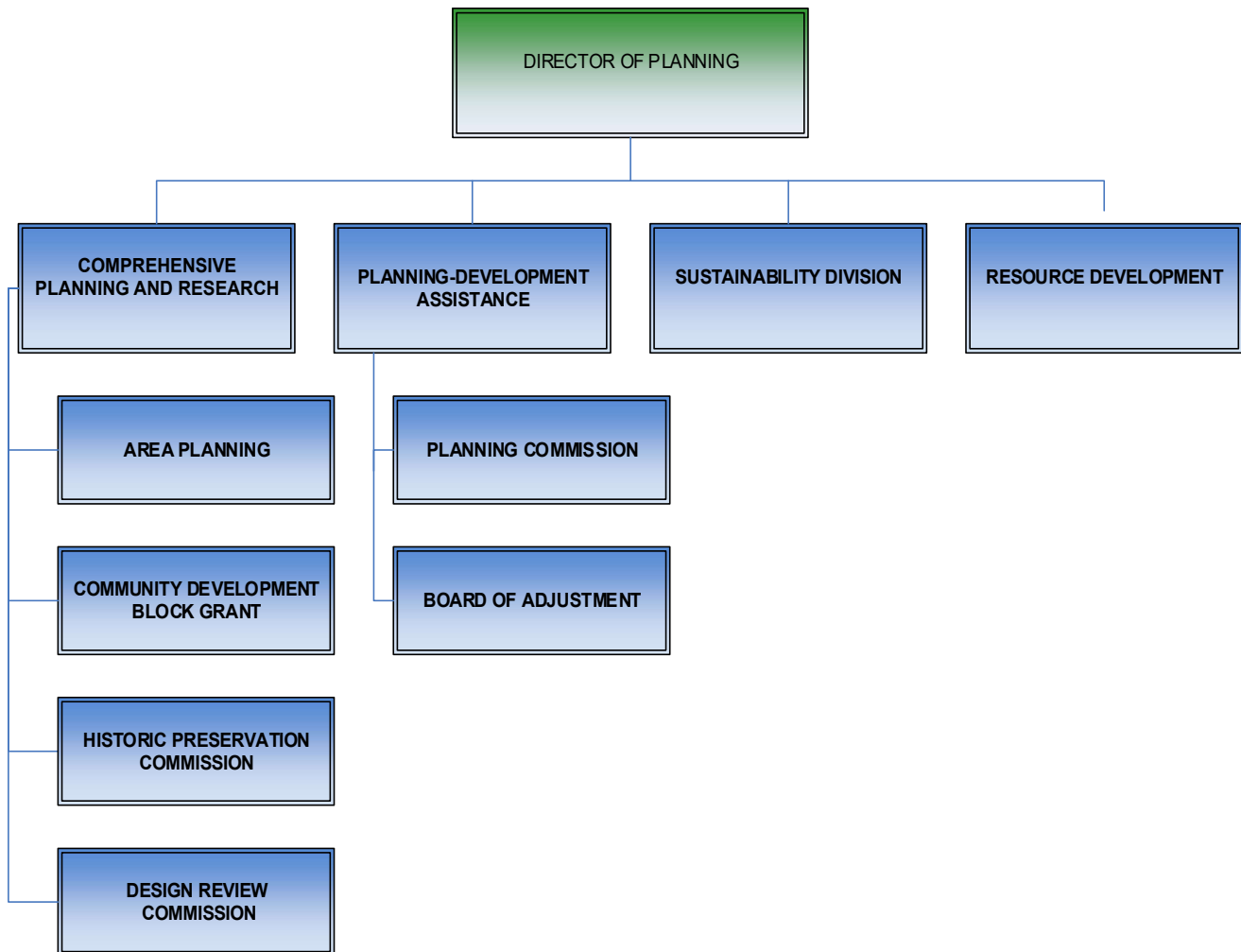
Percent to all funds	2.86%	4.22%	3.41%	9.54%
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PLANNING

(303) 987-7900

www.lakewood.org/Government/Departments/Planning





Department: Planning

Mission Statement: Provide a structure for orderly land development and redevelopment and provide strategic sustainability planning that will ensure the continued social and economic well-being of our community.

Purpose: The Planning Department develops and implements plans & programs to improve the quality of life for Lakewood citizens; improve resource efficiency; preserve & enhance environmental attributes; and strengthen and broaden the economic base of the City. The Planning Department also guides land development projects by reviewing all proposals against the vision outlined in the Comprehensive Plan; enforcing the development standards established by the Zoning Ordinance, Subdivision Ordinance, and City policies; and coordinating interdepartmental involvement. The Department is responsible for developing and implementing the Lakewood Comprehensive Plan and Sustainability Plan. The Resource Development Division of the Planning Department oversees the coordination, research and procurement of alternative funding sources in support of City of Lakewood programming such as grants & sponsorships.

In addition to carrying out the responsibility for implementing the Comprehensive Plan, the Planning Department will continue to implement programs and projects that contribute to the City's overall sustainability goals. Planning will undertake efforts to implement the Comprehensive Plan and the City's first Strategic Sustainability Plan. Planning will also continue to work with 40 West Arts, the Lakewood West Colfax BID, and other partners in the community to sustain and enhance the 40W ArtLine. Another priority of the Planning Department for 2023-2024 is continuing to monitor the Zoning Ordinance. Planning will continue to work regionally to develop and implement policies and programs that address the needs of the homeless in Lakewood and Jefferson County.

Core Community Values / Department Goals / Program Activities

❖ **SAFE COMMUNITY**

◆ **GOAL: Strengthen and support Lakewood's neighborhoods**

Activity: The Comprehensive Planning and Research Division will continue to:

- ◆ Ensure that the CDBG program addresses current community needs and provide primary benefit to low-and moderate-income persons.
- ◆ Use CDBG funds to address community needs identified in the adopted Consolidated Plan.
- ◆ Adopt the Strategic Housing Plan and implement its recommendations.

Expectation: CDBG funds are used to implement affordable housing and community development goals for low- and moderate-income residents and in CDBG qualified neighborhoods. Staff will implement the CDBG One Year Action Plans, and will work with stakeholders and Council to implement the recommendations in the Housing Plan.

Result-Benefit: Community needs identified in the related Action Plans and in the Housing Plan will be addressed.

❖ **OPEN AND HONEST COMMUNICATION**

◆ **GOAL: Encourage cultural diversity and development through public awareness and participation**

Activity: The Planning Department ensures the appropriate involvement of individual neighbors, registered neighborhood groups, and other external agencies and stakeholders during review of development projects, comprehensive planning efforts, and sustainability planning and project implementation.

Expectation: Input from neighbors, neighborhood groups, and others is considered and applicants work with neighbors, neighborhood groups, and other external agencies to resolve issues. Expertise and insight from residents and stakeholders helps inform sustainability program implementation and outreach.



Core Community Values / Department Goals / Program Activities

Result-Benefit: Potential issues with land development and plans are identified early and resolved. Active participation in projects and policy development will ensure successful implementation of Sustainability Plan goals.

❖ QUALITY ECONOMIC DEVELOPMENT

◆ GOAL: Create and implement revitalization strategies.

Activity: The Department works closely with Economic Development, the Lakewood Reinvestment Authority (LRA), established business associations, property owners, and neighborhood organizations to develop and implement revitalization strategies, and to promote the 40West Arts District and Art Line.

Expectation: Comprehensive Plan is implemented for identified growth areas, for example, in the 40 West Arts Districts and along the Art Line.

Result-Benefit: The City will continue to see strategic private investment directed along key corridors.

❖ QUALITY LIVING ENVIRONMENT

◆ GOAL: Promote high-quality design in new development, infill, and redevelopment projects.

Activity: Staff ensures that land development projects support the intent of the Comprehensive Plan and applicable ordinances, regulations, and guidance documents.

Expectation: High-quality development is encouraged by:

- ◆ Developing design guidelines for growth areas in Lakewood, in part by working with the Design Review Commission.
- ◆ Implementing new design criteria in context based zones as outlined in the Zoning Ordinance.
- ◆ Supporting the Architectural Control Committees at Belmar and Denver West.
- ◆ Implementing the Comprehensive Plan, and undertaking an update to the Plan.



Core Community Values / Department Goals / Program Activities

Result-Benefit: High quality projects are built that contribute to the community's value and desirability.

	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Planning Cases Received				
Allocations	45	82	106	100
Preplanning	67	88	80	80
Rezoning & Modification	2	3	2	2
Final Site Plans	25	25	22	25
Subdivision Applications	23	26	23	25
Annexations	0	1	0	2
Variances	0	3	2	2
Other Cases	34	118	122	120
TOTAL	196	346	357	356

❖ COMMUNITY SUSTAINABILITY

◆ GOAL: Implement the Sustainability Plan.

Activity: The Sustainability Division will implement the adopted Sustainability Plan including annual reporting and tracking of progress. The Comprehensive Planning Division will develop and work to adopt a new Comprehensive Plan over the next two years.

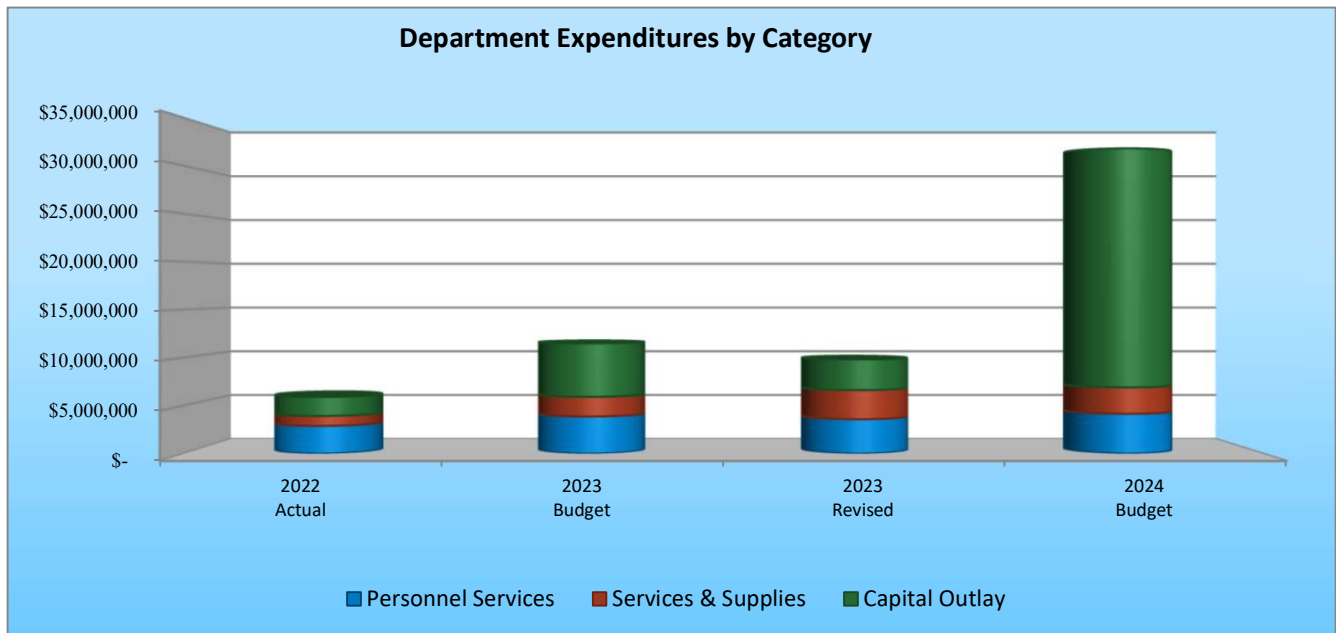
Expectation: Publication of the Sustainability Plan Annual Report to track and report progress towards achieving adopted goals. Tracking and reporting to City Council on progress towards implementation of the Comprehensive Plan Action Steps.

Result-Benefit: Sustainability Plan: 14 targets currently on-track, 10 targets currently are not on track, 4 targets are currently undetermined. Comprehensive Plan: 24 Comprehensive Plan action steps have been completed and 106 are underway since adoption.



Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,885,171	\$ 3,863,020	\$ 3,581,136	\$ 4,142,226
Services & Supplies	1,035,529	2,050,503	3,032,405	2,755,024
Capital Outlay	1,966,000	5,570,000	3,186,720	24,902,195
TOTAL:	\$ 5,886,700	\$ 11,483,522	\$ 9,800,261	\$ 31,799,445



Department Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 3,088,387	\$ 6,407,046	\$ 4,737,078	\$ 7,734,034
Grants Fund	2,665,982	4,994,877	4,981,584	23,991,410
Capital Improvement Fund	132,331	81,599	81,599	74,000
TOTAL:	\$ 5,886,700	\$ 11,483,522	\$ 9,800,261	\$ 31,799,445



Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022 Revised	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	24.0	25.0	26.0	29.0
Part-Time FTE	1.5	1.5	1.8	1.8
Variable FTE	0.6	2.2	1.8	1.8
TOTAL:	26.1	28.7	29.6	32.6

Planning Commissioners* 7.0 7.0 7.0 7.0

*Not included in Citywide staffing counts

ACCOMPLISHMENTS

- ♦ Implementation of Article 13 Sustainable Development Standards

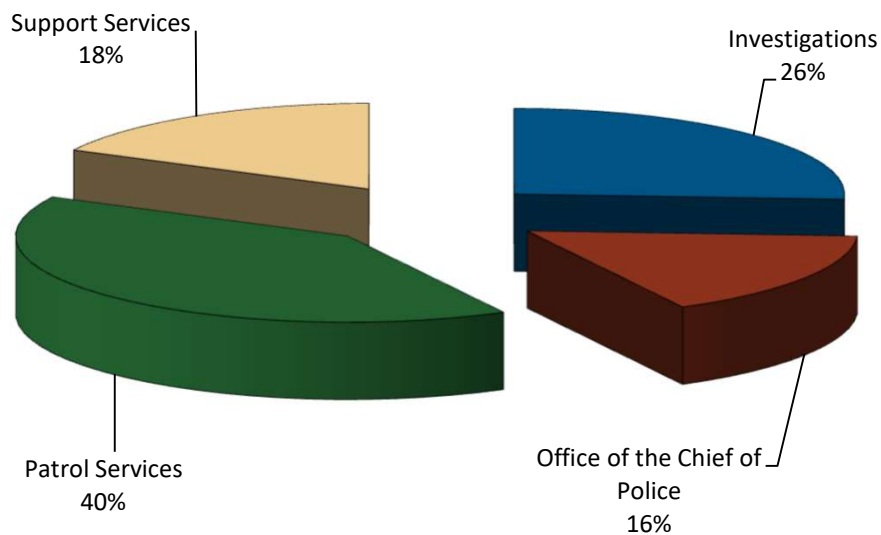


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POLICE

2024 Department Overview



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Investigations	\$ 14,742,153	\$ 16,967,379	\$ 15,075,258	\$ 16,834,683
Office of the Chief of Police	5,678,151	7,682,876	10,819,235	10,562,028
Patrol Services	29,359,190	29,779,355	26,000,916	26,127,303
Support Services	8,974,342	10,654,782	11,164,723	11,325,606
TOTAL:	\$ 58,753,835	\$ 65,084,392	\$ 63,060,132	\$ 64,849,619

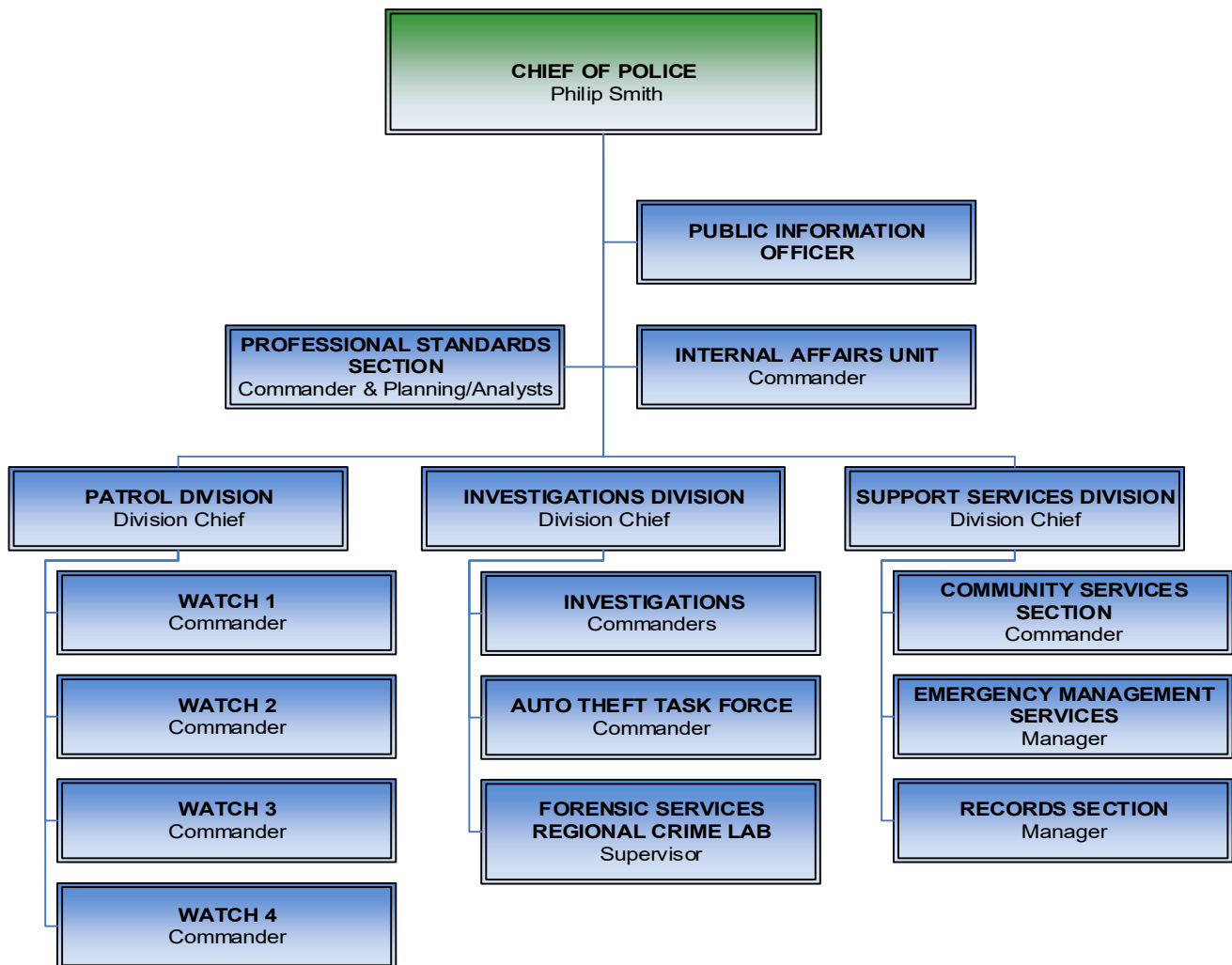
Percent to all funds	30.21%	27.47%	25.47%	24.33%
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POLICE DEPARTMENT

(303) 987-7150

www.lakewood.org/Government/Departments/Police





Department: Police

Mission Statement: The men and women of the Lakewood Police Department will protect and serve with integrity, intelligence, and initiative. Working with our community, we will bring to justice those who commit crime and cause disorder in our City.

Core Values / Goals / Activities / Expectations / Result-Benefits

❖ **SAFE COMMUNITY**

◆ **GOAL: Preserve a safe and peaceful community.**

Activity: The Patrol Division will provide efficient and professional law enforcement responses to citizen's requests for emergency and non-emergency incidents at the highest possible level of service.

Expectation: Agents provide professional and timely law enforcement services when responding to calls for service. This level of service will be maintained by encouraging citizens to use alternative reporting options for non-emergency incidents, to include on-line traffic accident reporting. Use of these options will continue to allow for immediate response to emergency calls.

Result-Benefit: The Patrol Division provides efficient responses to all calls for service expressed by an average response time.

◆ **GOAL: Enhance the public's perception of safety.**

Activity: The training, recruitment, promotional, and internal affairs processes are administered by the Professional Standards Section.

Expectation: Staff works with the Human Resources Department and uses the Police Recruitment Team to recruit and hire qualified police employees who are representative of the Lakewood's diversity. Hiring standards and practices are reviewed and revised as necessary.

Prompt completion of internal affairs cases within the established time frames helps to assure employees of the appropriate and timely conclusion of investigations and responses to citizen inquiries. Through a Performance Audit System, the department ensures that employee performance issues are identified and dealt with in an efficient manner.

Providing in-service training for sworn and civilian personnel ensures that employees are current and proficient in all areas mandated by law.

◆ **GOAL: Provide the highest possible level of customer service to the citizens of Lakewood.**

Activity: Community Development Block Grant (CDBG) funds are utilized in low-and moderate-income areas.

Expectation: A code enforcement officer is assigned to address code enforcement issues that arise in the CDBG areas.

Result-Benefit: Neighborhood issues are reduced by providing necessary funds to those in need with owner occupied properties, in the identified CDBG Neighborhood area.



Core Values / Goals / Activities / Expectations / Result-Benefits (continued)

❖ OPEN AND HONEST COMMUNICATION

◆ GOAL: Provide open communication and valuable information to the citizens of Lakewood .

Activity: Opportunities to inform the community about police services and operations are generated by the Office of the Chief of Police, along with encouraging and enhancing collaborative relationships with City departments, government resources, and the community.

Expectation: The Office of the Chief of Police strives to continue with Sector-Based Policing. Management Staff researches and develops an efficiency resource management model to enhance service delivery. The Police Department is committed to responding to the needs of the community by establishing a close working relationship with the various interest groups that exist. This will be accomplished through a Speakers Bureau and various media outlets to include social media, active participation with business and neighborhood associations as well as with development and implementation of the City's Comprehensive Plan.

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

◆ GOAL: Improve organizational effectiveness and efficiency.

Activity: Areas of organizational development and improvement are continually evaluated.

Expectation: Analysis of patrol deployment structures and delivery of services will be on-going.

Result-Benefit: An annual analysis of patrol personnel deployment will be conducted to ensure efficient scheduling. The study will include future economic development and growth factors. In response to the analysis results, the Patrol Division will maintain professionalism and increase efficiency when providing services to the community.

❖ QUALITY LIVING ENVIRONMENT

◆ GOAL: Respond to the quality of life issues impacting the citizens of Lakewood.

Activity: The Code Enforcement Unit enhances the appearance of Lakewood by protecting the value of property. Code Enforcement conserves the value of land use designation to protect property from adverse influences of adjacent property where differing zone districts abut.

Expectation: Overall appearance of identified properties within Lakewood improves through education and enforcement of the Municipal Code and Zoning Ordinance.

Result-Benefit: The Code Enforcement Unit annually responds to over 5,000 calls for service to address citizen concerns regarding property violations. Through education and enforcement, 98% of citizens comply to remove noted violations. These responses have a positive impact on neighborhoods by helping to provide an improved quality of life. It is anticipated this compliance rate will continue.



Core Values / Goals / Activities / Expectations / Result-Benefits (continued)

❖ COMMUNITY SUSTAINABILITY

- ◆ **GOAL:** Position the Police Department to take advantage of environmental and economic sustainability projects or opportunities.

Activity: The City of Lakewood embraces sustainability and wants to lead by example by maintaining and growing its award-winning programs and initiatives. The Police Department will work toward this target by identifying sustainability projects that are responsible and beneficial to the community and environment. The Employees' Committee for a Sustainable Lakewood is a cross-departmental committee that works to: increase the efficiency, coordination, and sustainability of City operations; establish educational and outreach programs; explore opportunities to enhance sustainability through municipal policy; and collect ideas that encourage sustainable choices and practices.

Expectation: The Police Department continues to support the Lakewood Employees' Committee for a Sustainable Lakewood through police membership and participation.

Result-Benefit: Each division will identify and implement practices that encourage sustainability to include elimination of paper resource materials, utilizing PowerDMS for testing at the academy and other forms of electronic records, and the continued exploration of the use of alternative fuel for vehicles in police operations.

General Comments

The Lakewood Police Department will continue to provide responsive services in partnership with the community utilizing a problem-solving approach. Crime reduction and community security will be the highest priority. Policing strategies and technologies have been and will continue to be implemented with these goals in mind. Employee satisfaction and involvement in decision-making continues to be a guiding principle.

The department continues to leverage partnerships and technologies to better serve its citizens, lower crime and provide a sense of security within its neighborhoods. Social media will be used for providing crime prevention information to citizens and as a crime investigation source. Opportunities for alternative funding sources will be explored for services and equipment to include the Jefferson County Emergency Communications Authority as well as local, state, and federal grants. The department's standard of excellence in service will be maintained by meeting the accreditation requirements set forth by the Commission on Accreditation for Law Enforcement Agencies. Participation in select regional task forces will augment public safety services.

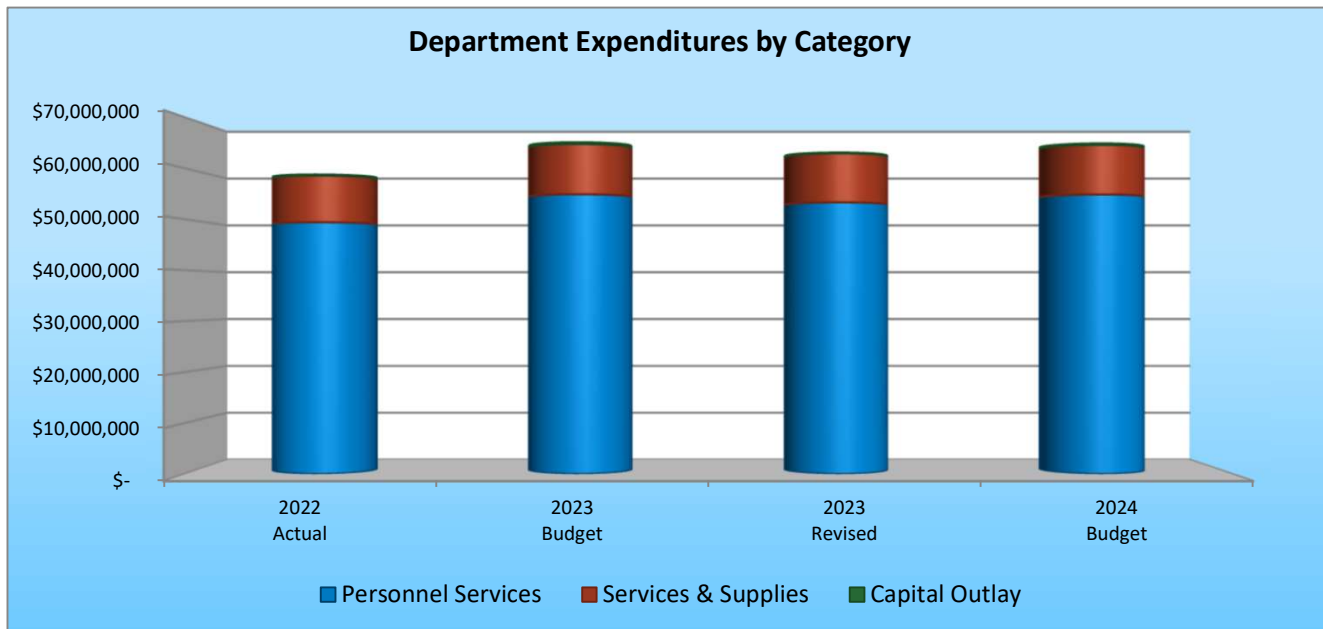
Lakewood Police Department will continue its commitment to exploring opportunities for resource sharing to include the continued support of the regional training academy, the Special Weapons And Tactics (SWAT) Team with Wheat Ridge, the county-wide regional crime lab, and the regional Records Management System. JeffCom 911, the regional communication center, will continue its work to ensure that quality service is provided to our community and police department.

The initiatives for 2024 and beyond will include a focus in three areas: community safety through crime prevention and reduction, critical evaluation of any regionalization opportunities that are presented, and maintaining relationships with professional community partners. Focusing internal resources on crime hot spots and community issues will continue to be a top priority to include attention to graffiti, gang interdiction, and analysis of and response to crime patterns and trends.



Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 49,388,713	\$ 54,883,518	\$ 53,296,990	\$ 54,843,182
Services & Supplies	9,159,050	9,861,874	9,609,055	9,737,438
Capital Outlay	206,071	339,000	154,087	269,000
TOTAL:	\$ 58,753,835	\$ 65,084,392	\$ 63,060,132	\$ 64,849,619



Department Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 54,436,246	\$ 59,880,552	\$ 58,292,632	\$ 60,026,446
Grants Fund	2,656,175	3,276,028	2,981,766	3,137,516
Tabor Fund	1,661,414	1,927,812	1,785,735	1,685,657
TOTAL:	\$ 58,753,835	\$ 65,084,392	\$ 63,060,132	\$ 64,849,619



Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year

	2022 Revised	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	384.00	392.00	392.60	393.60
Part-Time FTE	2.00	1.00	1.00	1.00
Variable FTE	6.13	7.13	6.91	7.14
TOTAL:	392.13	400.13	400.51	401.74
Police Agent Recruit	24.00	24.00	24.00	24.00



Program: Office of the Chief of Police**Department:** Police**Division:** Office of the Chief

Purpose: The Office of the Chief of Police is responsible for the overall performance of the various police functions such as patrol services, investigations, and support services that include records, community services, and emergency preparedness.

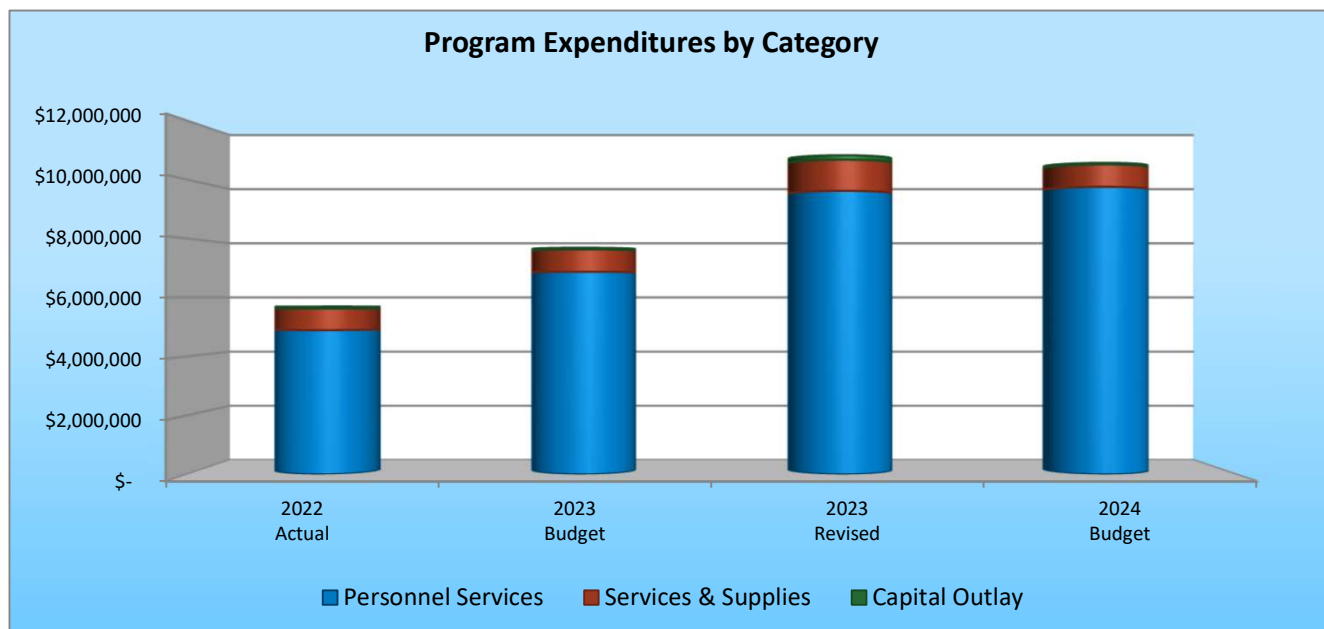
The office works closely with the City Manager's Office to ensure that the community's public safety needs are routinely met in an efficient and effective manner.

The Police Planning and Analysis Unit is responsible for coordinating the preparation of the department's annual budget, reporting of the department's grant and seizure funds, and providing research and planning assistance upon request by other department functions. This unit manages the department's accreditation process.

The Professional Standards Section oversees the Police Recruitment Team and works closely with the Human Resources Department (HR) in recruiting and selecting qualified police personnel who reflect our community's diversity and values. In addition, it administers the promotional processes in cooperation with HR. This section operates the Police Recruit Training Academy, conducts in-service training, manages the written directive system, processes employee commendations, and investigates complaints of misconduct against police employees.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 4,890,192	\$ 6,872,660	\$ 9,614,533	\$ 9,751,102
Services & Supplies	731,958	757,216	1,055,614	757,926
Capital Outlay	56,000	53,000	149,087	53,000
TOTAL:	\$ 5,678,151	\$ 7,682,876	\$ 10,819,235	\$ 10,562,028





Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 5,384,794	\$ 7,408,168	\$ 10,033,851	\$ 10,395,325
Grants Fund	293,357	274,708	785,384	166,703
TOTAL:	\$ 5,678,151	\$ 7,682,876	\$ 10,819,235	\$ 10,562,028



Program: Investigations

Department: Police

Division: Investigations

Purpose: The Investigations Division is primarily responsible for conducting follow-up criminal investigations, collecting, preserving, and analyzing physical evidence, arresting offenders, filing criminal cases, and assisting with the prosecution of those cases. The Investigations Division is made up of teams of detectives specializing in behaviors associated with specific crimes, along with detectives assigned to Federal and State funded tasks forces. The Investigation Division also helps ensure victims of crimes receive the resources and assistance they need through our Victim Assistance Unit.

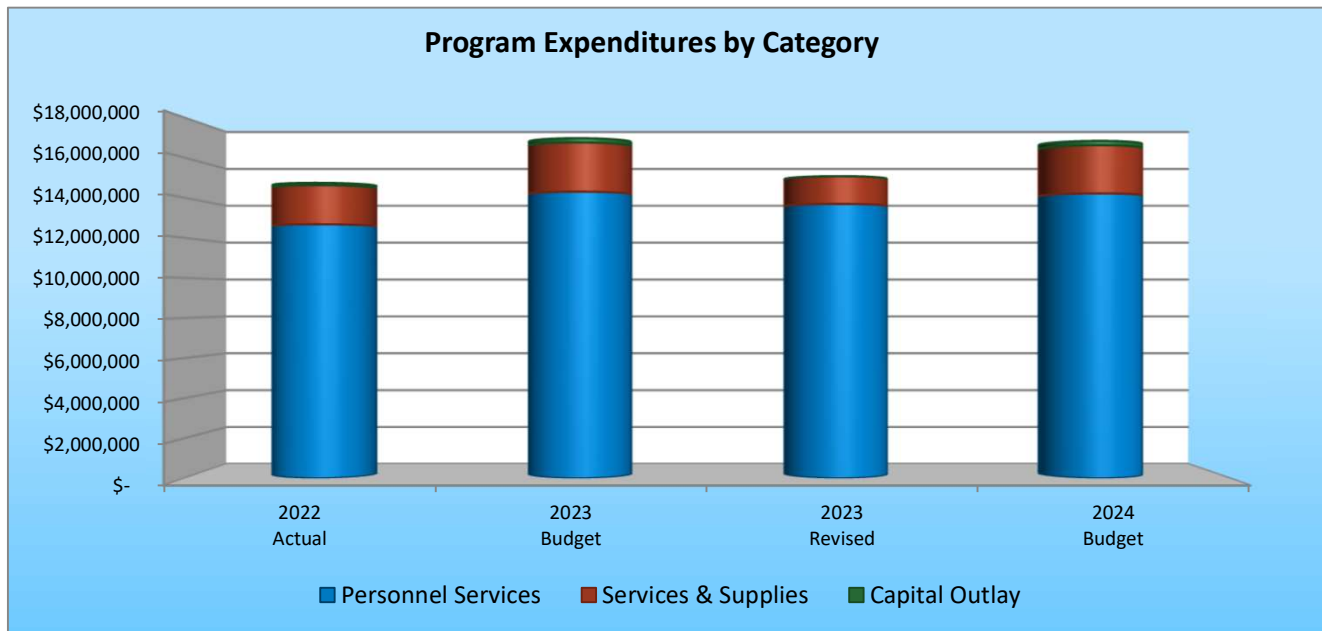
The teams of detectives are located on two separate floors with an Investigations Commander overseeing each floor. Teams are located in close proximity to those working overlapping crimes to assist in collaboration and encouraging teamwork. Teams on the lower floor are the Family Crimes Team, Persons Team, Burglary / Robbery, Economic Crimes and Victim Advocates. Those teams on the upper floor are Crimes Against Children, Juvenile Crime Team including School Resource Officers, Theft Team, Special Investigation Unit, Sex Offender Apprehension and Registration Team. These teams are responsible for investigations involving assaults, homicides, sexual assaults, child abuses, property crimes and juvenile delinquency matters. These teams are also responsible for gathering criminal intelligence and conducting background investigations for liquor licenses, towing operators, pawnshops, adult retail businesses, and massage parlors. The Victim Assistance Unit staffed by non-sworn personnel provides direct services and crisis intervention to victims and witnesses of crimes. The Victim Assistance Unit oversees the Victim Compensation Fund.

The Lakewood Police Department continues to co-host the multi-agency Metropolitan Auto Theft Task Force. CMATT's mission is to investigate continuing problems caused by auto theft crimes in the Denver metropolitan area. CMATT is funded by the Colorado Auto Theft Prevention Authority and supported by the partnering law enforcement agencies. CMATT utilizes a proactive investigative approach incorporating data sharing and public education to impact the organized criminal efforts related to auto theft.

The Criminalistics Section, which is also part of the Investigation Division, is staffed by non-sworn personnel. They provide support service for the evaluation, processing, and scientific examination of physical evidence. The staff possesses considerable technical expertise in a wide variety of disciplines including fingerprint comparison, photography, computer analysis, crime scene reconstruction, and the collection and preservation of evidence.

**Program Expenditures By Category**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 12,674,247	\$ 14,302,349	\$ 13,689,120	\$ 14,213,936
Services & Supplies	1,952,123	2,454,030	1,381,138	2,404,747
Capital Outlay	115,783	211,000	5,000	216,000
TOTAL:	\$ 14,742,153	\$ 16,967,379	\$ 15,075,258	\$ 16,834,683

**Program Expenditures By Fund**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 13,038,830	\$ 14,425,375	\$ 13,714,102	\$ 14,201,197
Grants Fund	1,698,323	2,542,004	1,356,156	2,628,486
Tabor Fund	5,000	-	5,000	5,000
TOTAL:	\$ 14,742,153	\$ 16,967,379	\$ 15,075,258	\$ 16,834,683



Program: Patrol Services

Department: Police

Division: Patrol

Purpose: Patrol Services performs the types of police activities that are most visible to citizens. These include responding to citizen's requests for emergency and non-emergency assistance as well as proactive, agent-initiated activity. The investigation of criminal offenses, the initial documentation, and the apprehension of offenders, are among the primary responsibilities of a patrol agent. In addition, considerable time and effort are also devoted to non-criminal activities that help ensure the safety of individuals and the community in general.

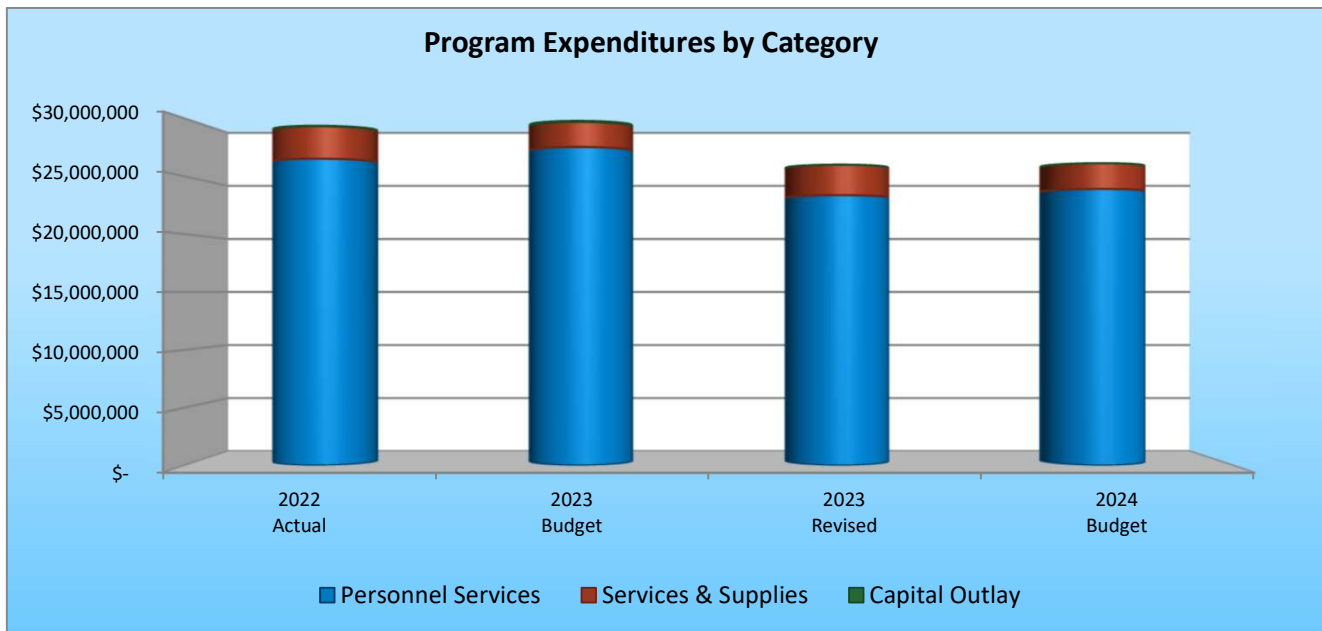
Patrol Services meets the challenges of a more complex society through specialization. The daytime and evening Traffic Teams provide enforcement, investigation, and education on traffic-related issues. The Mills Team provides police services to the area surrounding this distinctive retail complex. The Special Enforcement Team (SET) is designed as a flexible unit that can quickly change focus to address emerging crime trends within the City of Lakewood. Special Weapons and Tactics (SWAT) is capable of responding as a coordinated, highly trained unit to critical incidents. The Community Action Team (CAT) is responsible for administering a variety of crime prevention programs. Education, directed intervention, mediation, and enforcement are areas of particular focus. This unit plays a critical role in our community policing efforts. The CAT Team addresses homelessness and those suffering from mental illness. Community Service Officers (CSO) are non-sworn employees who are assigned the more routine tasks, thereby freeing agents for higher priority calls for service. The Patrol Support Team (PST) provides clerical and administrative services for the division including service and maintenance needs and staffing the Telephone Reporting Unit (TRU).

As the most visible arm of the Lakewood Police Department, Patrol Services, is the primary resource for the department's community policing philosophy. The Patrol Division's sector-based approach divides the city into two distinct areas. Agents are assigned to specific geographical areas, so that they can become more knowledgeable about the communities they serve. This promotes community partnerships and uses them to identify and solve crime and enhance quality of life in Lakewood.



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 26,517,851	\$ 27,529,300	\$ 23,365,725	\$ 23,904,650
Services & Supplies	2,811,703	2,175,054	2,635,191	2,222,653
Capital Outlay	29,636	75,000	-	-
TOTAL:	\$ 29,359,190	\$ 29,779,355	\$ 26,000,916	\$ 26,127,303



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 27,383,871	\$ 27,983,965	\$ 24,068,273	\$ 24,682,845
Grants Fund	648,249	296,631	772,226	274,327
Tabor Fund	1,327,069	1,498,758	1,160,417	1,170,131
TOTAL:	\$ 29,359,190	\$ 29,779,355	\$ 26,000,916	\$ 26,127,303

Performance Measures

Calls for Service

	2021 Actual	2022 Actual	2023 Revised	2024 Projected
Citizen Generated	74,896	79,645	77,000	77,000
Officer Generated	60,102	57,059	59,000	59,000



Program: Support Services

Department: Police

Division: Support Services

Purpose: The Support Services Division is comprised of three sections providing administrative and technical support to the Lakewood Police Department and the community.

The Police Records Section serves as the police department's primary information management center. The section manages and disseminates all criminal justice records to include incident/crime reporting, warrant processes, municipal and county bonds, traffic and criminal citations, quality control monitoring of electronic ticketing, and expungement orders. The information is maintained to assist victims of crime, enhance the decision-making for investigations, and for the timely prosecution of criminal activity. Records personnel work with various members of the department to promote and enhance the technology available, with the goal of increased efficiency and response to the request by citizens and other criminal justice agencies. Additionally, the section collects, processes, and submits statistical crime information to the state and federal crime databases.

The Emergency Management Section is responsible for administering Lakewood's Emergency Management and Homeland Security programs and providing response to hazardous material incidents.

The Community Services Section is comprised of the Animal Control Unit, Code Enforcement Unit, Crime Analysis Unit, Property & Evidence Unit, Technology Liaison, and the Volunteer Program.

The Animal Control Unit enforces municipal ordinances relating to the welfare of animals and the responsibilities of animal owners. It plays a critical role in educating citizens about the humane and safe treatment of animals, as well as, responding to public safety concerns with companion animals, exotic pets, and indigenous wildlife. Compliance with the Jefferson County dog licensing requirements is a continuing focus.

The Code Enforcement Unit provides enforcement of the Municipal Code for nuisance violations, which include overgrown vegetation both on private property and adjacent rights-of-way, inoperable motor vehicles, the accumulation of junk and rubbish, parking of commercial vehicles and trailers on Lakewood streets, wood burning, overflowing dumpsters, trash and graffiti. Officers also enforce the Zoning Ordinance regarding land use issues, parking requirements, fence regulations, home businesses, and signage. Reviews and inspections are conducted to ensure new development of residential site plan landscape requirements are met.

The Crime Analysis Team is composed of support positions whose purpose is to analyze and disseminate timely and pertinent information relative to crime patterns and trends to assist operational and administrative personnel.

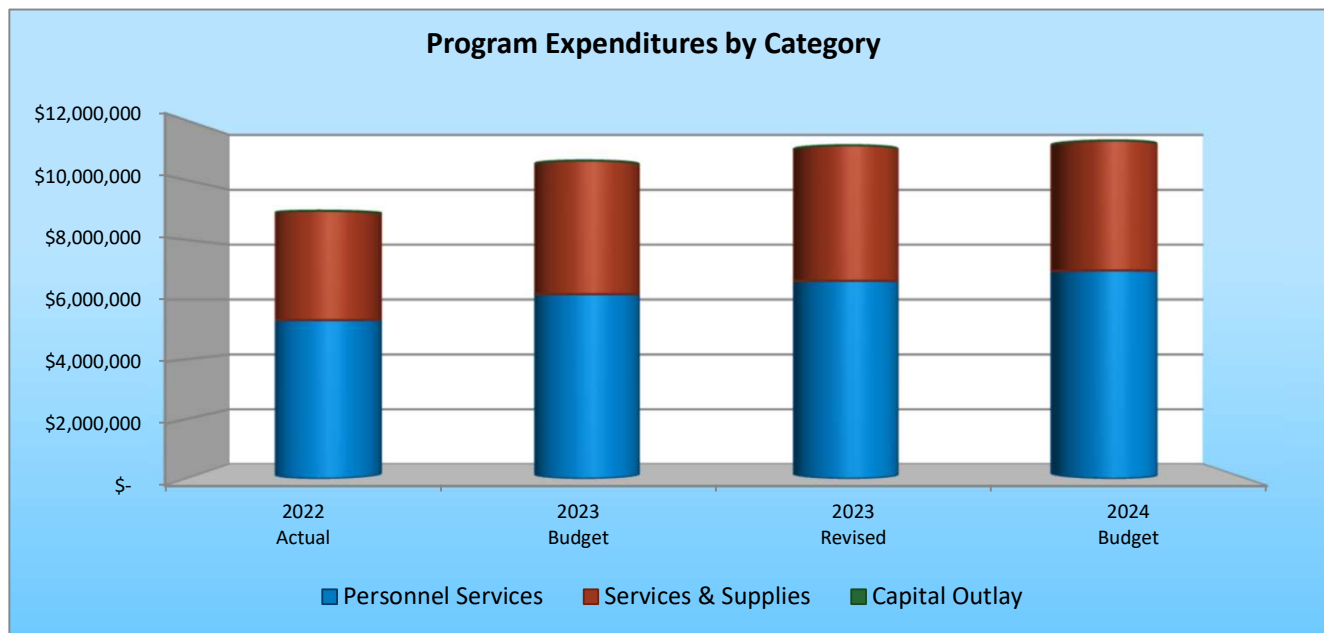
The Property & Evidence Unit serves the Lakewood Police Department and citizens by accepting and maintaining items booked for safekeeping and evidentiary value. The objectives of the Unit are to temporarily store found and safekeeping property and to maintain the highest level of integrity in evidence handling until needed for the judicial process. To meet these objectives, the preservation, storage, custody tracking, and timely release of property and evidence are essential functions to the daily operations of the Unit.

The technology liaison sergeant provides communication to the Information Technology (IT) Department to maximize the effectiveness and efficiency of the computer applications that are utilized by the police department. This position is also responsible for application training and management of software programs, and with the implementation of the Records Management System.

The Volunteer Program assists in a wide variety of programs to include enforcing disabled parking violations, assisting motorists, and booking abandoned property. Volunteers are also enlisted to help with various community events, logging over 12,000 hours of service to the City.

**Program Expenditures By Category**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 5,306,423	\$ 6,179,209	\$ 6,627,611	\$ 6,973,494
Services & Supplies	3,663,266	4,475,574	4,537,112	4,352,112
Capital Outlay	4,653	-	-	-
TOTAL:	\$ 8,974,342	\$ 10,654,782	\$ 11,164,723	\$ 11,325,606

**Program Expenditures By Fund**

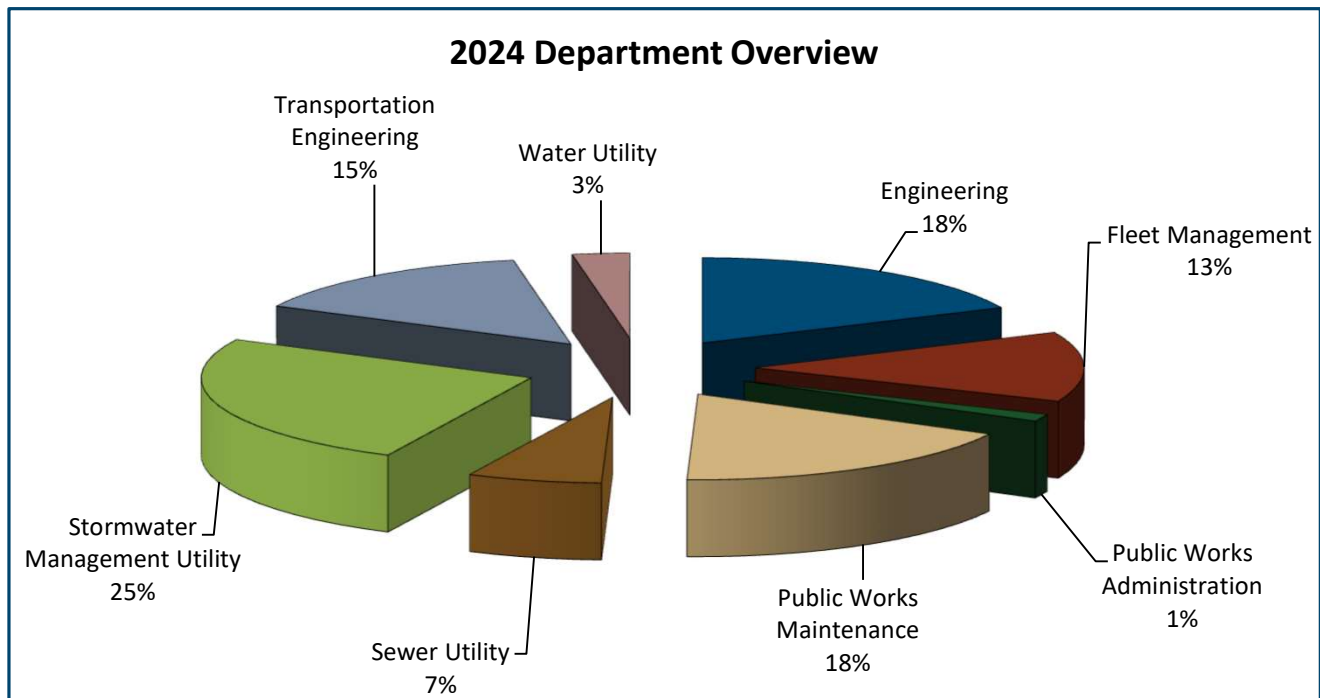
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 8,628,751	\$ 10,063,044	\$ 10,476,406	\$ 10,747,079
Grants Fund	16,246	162,684	68,000	68,000
Tabor Fund	329,345	429,054	620,317	510,527
TOTAL:	\$ 8,974,342	\$ 10,654,782	\$ 11,164,723	\$ 11,325,606



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PUBLIC WORKS



	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Engineering	\$ 8,304,002	\$ 19,366,935	\$ 25,018,289	\$ 17,126,080
Fleet Management	7,728,705	12,813,426	11,848,644	12,446,427
Public Works Administration	262,676	1,725,047	1,257,784	1,265,990
Public Works Maintenance	14,656,164	16,138,410	17,031,336	16,747,562
Sewer Utility	4,220,537	6,795,458	6,153,656	6,194,704
Stormwater Management Utility	4,162,423	7,408,598	10,159,028	23,807,008
Traffic Engineering	6,131,785	7,466,939	16,369,986	13,933,681
Water Utility	1,254,390	3,524,402	2,496,703	2,645,145
TOTAL:	\$ 46,720,682	\$ 75,239,215	\$ 90,335,425	\$ 94,166,597

Percent to all funds

24.34%

31.70%

36.43%

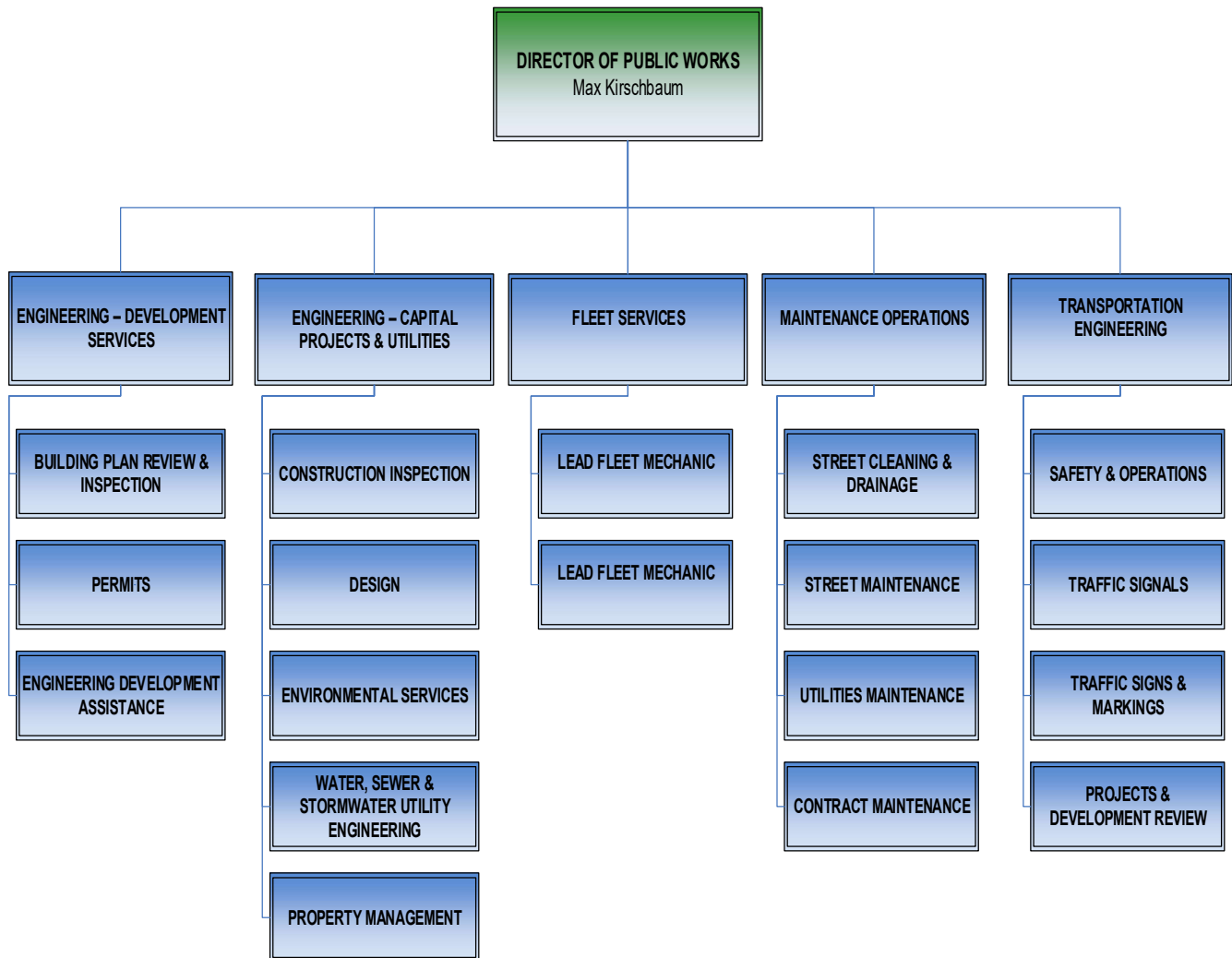
34.59%



PUBLIC WORKS

(303) 987-7500

www.lakewood.org/Government/Departments/Public-Works





Department: Public Works

Mission Statement: Provide the following quality municipal services: 1) well maintained streets and storm sewer systems, 2) clean streets, 3) prioritized removal of snow and ice from streets, 4) safe building construction, 5) appropriate flood plain management, 6) orderly development and redevelopment, 7) well maintained street lighting, traffic signals, signs, and pavement markings, 8) quality design and inspection of new streets, sidewalks, drainage facilities, and utility lines, 9) operation of a recycling center, 10) quality drinking water, 11) safe wastewater collection, and 12) fleet vehicles, equipment, and services supporting all city departments.

Core Values / Goals / Activities / Expectations / Result-Benefits

❖ **SAFE COMMUNITY**

◆ **GOAL: Improve City-owned Right-of-Way (ROW) infrastructure and safety**

Activity: Focus on multi-modal projects; Americans with Disabilities Act improvements; pavement resurfacing; intersection and Right-of-Way (ROW) upgrades; becoming more self-sustainable in snow operations; expanding capacity to execute capital improvements.

Expectation: Incrementally improve ROW compliance, operations, and safety for motorists, pedestrians, and bicyclists.

Result-Benefit: Improved safety and mobility for all users of City Right-of-Ways (ROW).

❖ **FISCAL RESPONSIBILITY**

◆ **GOAL: Operate three Enterprise Funds for reliable water distribution, sanitary sewer collection, and stormwater infrastructure within City service areas**

Activity: Focus on completing master plans; completing Total Service Survey for water infrastructure; extending infrastructure service life through quality maintenance; executing capital projects; permitting and reporting; inspections and enforcement; rate setting and studies.

Expectation: Utility systems that meet today's needs and future needs for residents within City Service areas.

Result-Benefit: Safe, compliant, reliable utility systems at reasonable rates and fees.

❖ **QUALITY TRANSPORTATION OPTIONS**

◆ **GOAL: Collaborate to improve State-owned Right-of Way infrastructure and safety, and provide support infrastructure and connections to bus and rail transit options**

Activity: Focus on working with Colorado Department of Transportation to improve State-owned Rights-of-Way; building and improving connectivity to Regional Transportation District facilities.

Expectation: Work with external transportation and transit partners.

Result-Benefit: Improved access, safety, and mobility for all users of State-owned ROW and RTD transit options.

❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**

◆ **GOAL: Plan for fleet electrification**

Activity: Focus on interdepartmental planning to execute opportunities for Electric Vehicle (EV) charging at City facilities; integration of EV in City fleet over time.

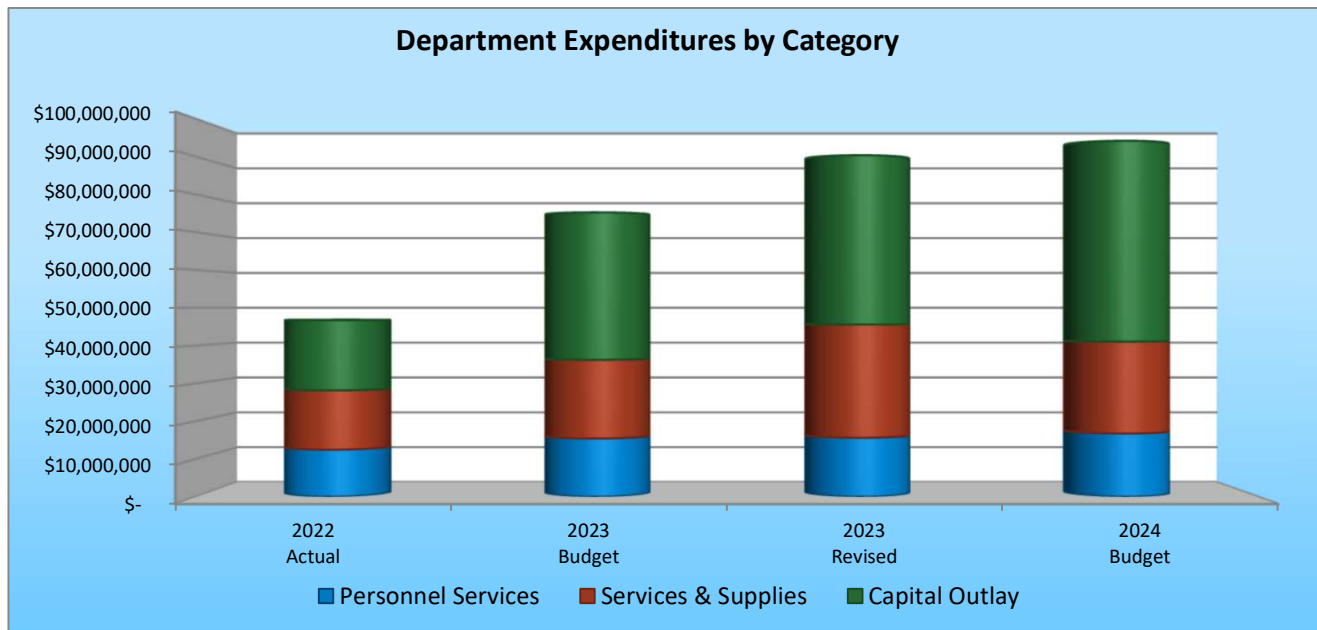
Expectation: Incrementally improve access to EV charging for City fleet and public access at City Facilities; replace fossil fuel City fleet with EV vehicles and equipment when and where it makes sense.

Result-Benefit: Reductions in greenhouse gas emissions, cost-effective City fleet operations.



Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 12,465,892	\$ 15,403,085	\$ 15,608,594	\$ 16,740,700
Services & Supplies	15,675,418	20,822,035	29,958,703	24,297,320
Capital Outlay	18,579,373	39,014,095	44,768,129	53,128,576
TOTAL:	\$ 46,720,682	\$ 75,239,215	\$ 90,335,425	\$ 94,166,597



Department Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 16,397,856	\$ 22,244,323	\$ 20,897,627	\$ 21,854,720
Equipment Replacement Fund	1,608,727	3,500,000	3,500,000	3,650,000
Grants Fund	1,740,699	10,096,816	12,217,683	1,880,000
Tabor Fund	1,354,915	2,511,571	10,254,855	7,592,592
Capital Improvement Fund	15,981,134	19,158,049	24,655,872	26,542,427
Sewer Enterprise Fund	4,220,537	6,795,458	6,153,656	6,194,704
Stormwater Enterprise Fund	4,162,423	7,408,598	10,159,028	23,807,008
Water Enterprise Fund	1,254,390	3,524,402	2,496,703	2,645,145
TOTAL:	\$ 46,720,682	\$ 75,239,215	\$ 90,335,425	\$ 94,166,597

**Full-Time Positions***Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.*

	2022 Revised	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	127.60	128.60	129.50	134.50
Part-Time FTE	4.00	4.00	4.00	4.00
Variable FTE	5.86	6.10	7.61	7.61
TOTAL:	137.46	138.70	141.11	146.11

ACCOMPLISHMENTS

- ♦ Reduced plan review times for building plans by nearly 70% and site construction plans by nearly 50% using staff and third-party review services
- ♦ Completed asphalt and concrete upgrades on over 150 miles of streets, totaling over \$10 million
- ♦ Plowed more than 120,000 lane miles of city streets during 26 snow & ice events (the distance of about 5 laps around the earth)
- ♦ Diverted 1.9 million pounds of recyclables from landfills through the Quail Street Recycling Center and diverted over 450,000 pounds of household hazardous chemicals and waste from landfills and waterways through the Rooney Road Recycling Center
- ♦ Initiated sanitary sewer system master plan study to guide future capital investments
- ♦ Completed six capital projects totaling \$3.6 million for traffic signal and intersection upgrades, new sidewalks, and median improvements city-wide
- ♦ Completed a Right of Way Agreement with Google Fiber as a precursor to Google's November 2022 announcement that Lakewood will become the first city in Colorado to receive their fiber-to-the-building network
- ♦ Partnered with CDOT on multiple traffic signal reconstructions on Wadsworth, Colfax, and Sheridan; four other intersections on Kipling under construction
- ♦ Implemented first steps in adding Electric Vehicles to city fleet, including three electric vehicles and portable charging stations at three locations; 4 additional charging stations under design
- ♦ Completed construction to upgrade antiquated fuel management system at two locations
- ♦ Secured more than \$10 million in various grants for transportation projects and initiatives



Program: Public Works Administration

Department: Public Works

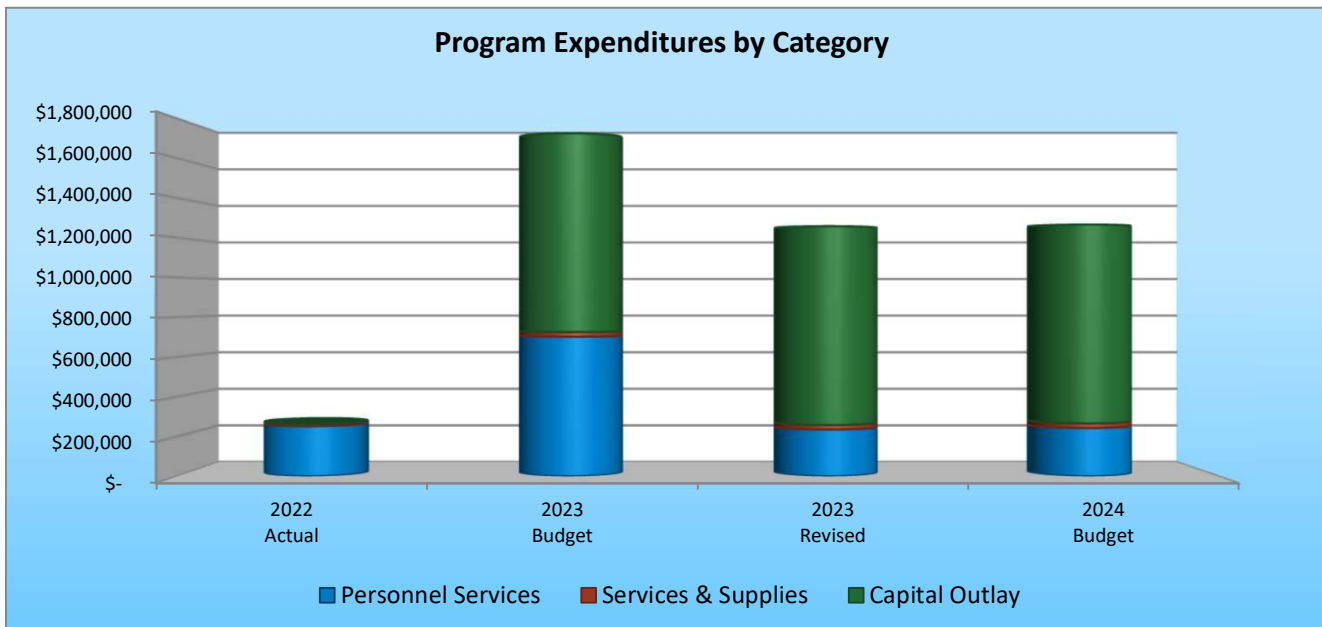
Division: Administration

Purpose: Public Works Administration plans, organizes, directs, and controls all projects, activities, and personnel in the Department.

The Public Works Department delivers a wide range of services from transportation planning to "nuts and bolts" services such as traffic signals, snow plowing, and street maintenance.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 251,647	\$ 701,910	\$ 234,647	\$ 242,853
Services & Supplies	11,028	23,137	23,137	23,137
Capital Outlay	-	1,000,000	1,000,000	1,000,000
TOTAL:	\$ 262,676	\$ 1,725,047	\$ 1,257,784	\$ 1,265,990



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 262,676	\$ 725,047	\$ 257,784	\$ 265,990
Grants Fund	-	1,000,000	1,000,000	1,000,000
Capital Improvement Fund	-	-	-	-
TOTAL:	\$ 262,676	\$ 1,725,047	\$ 1,257,784	\$ 1,265,990



Program: Engineering
Department: Public Works
Division: Capital Projects & Utilities

Purpose: The Capital Projects & Utilities Division participates in construction of City-initiated infrastructure and inspects City of Lakewood infrastructure constructed by other agencies and by private land development projects.

Engineering staff manage city and grant-funded capital projects for roadway and pedestrian improvements. Construction of City-initiated capital improvement projects are completed by private contractors selected through a competitive bid process.

Staff from this program map the City's existing property interests and, as needed, negotiate acquisition of new property interests.



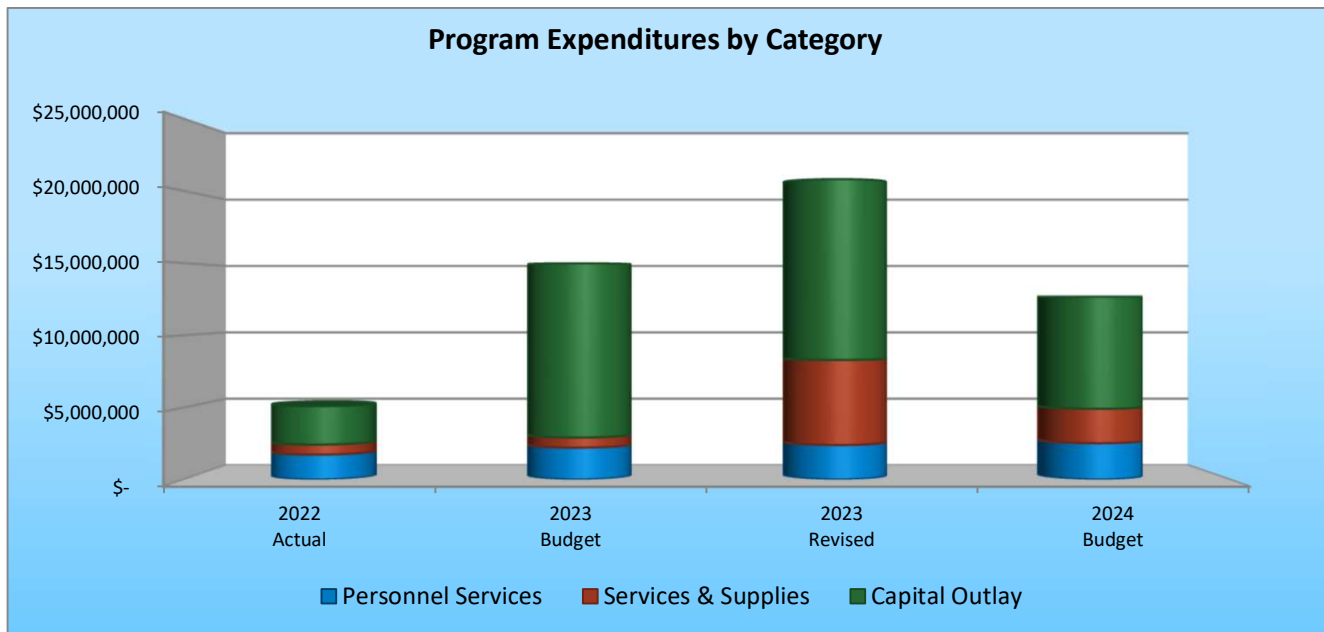
Capital Projects and Utilities staff also work on capital projects in the Sewer, Stormwater and Water Utilities. When working on utility projects, staff time is charged to the appropriate utility thus reducing expenditures in this program. Information on capital projects is provided in the Capital Improvement and Preservation Plan section of the budget.

The Capital Projects & Utilities division is responsible for day-to-day operation of the Quail Street Recycling Center. This division also participates in leadership of the multi-jurisdictional Rooney Road Recycling Center, directing the day-to-day operations.

Construction Inspectors from this program inspect construction of public improvements being installed by private property owners and by city contractors to confirm conformance with approved plans and city criteria. This group also administers right-of-way and utility permits to confirm existing city infrastructure is properly replaced after a project is completed.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,727,606	\$ 2,214,306	\$ 2,394,258	\$ 2,518,457
Services & Supplies	695,469	695,824	5,895,062	2,383,189
Capital Outlay	2,660,142	12,072,418	12,524,765	7,774,959
TOTAL:	\$ 5,083,216	\$ 14,982,548	\$ 20,814,085	\$ 12,676,605



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 853,973	\$ 962,489	\$ 1,360,860	\$ 1,466,641
Grants Fund	1,738,951	8,545,000	7,976,825	850,000
Tabor Fund	1,004,262	2,511,571	4,912,245	3,675,592
Capital Improvement Fund	1,486,029	2,963,488	6,564,155	6,684,372
TOTAL:	\$ 5,083,216	\$ 14,982,548	\$ 20,814,085	\$ 12,676,605

Performance Measures

In 2022, customers recycled 1,898,860 pounds of material at the Quail Street Recycling Center. All of the material is sorted prior to recycling, which increases the quality of the recyclables and supports, but does not accomplish, financial sustainability of the facility.

In 2022, the Rooney Road Recycling Center serviced 3,974 Jefferson County residents, of which 801 were from the City of Lakewood. In 2022, residents and businesses utilized this program to properly recycle and dispose of over 450,000 pounds of household hazardous chemicals and waste.

To date 2,160 ft of sidewalks have been constructed using TABOR funds and another 7,170 ft of sidewalks are currently being designed with anticipated construction in 2024 and 2025.



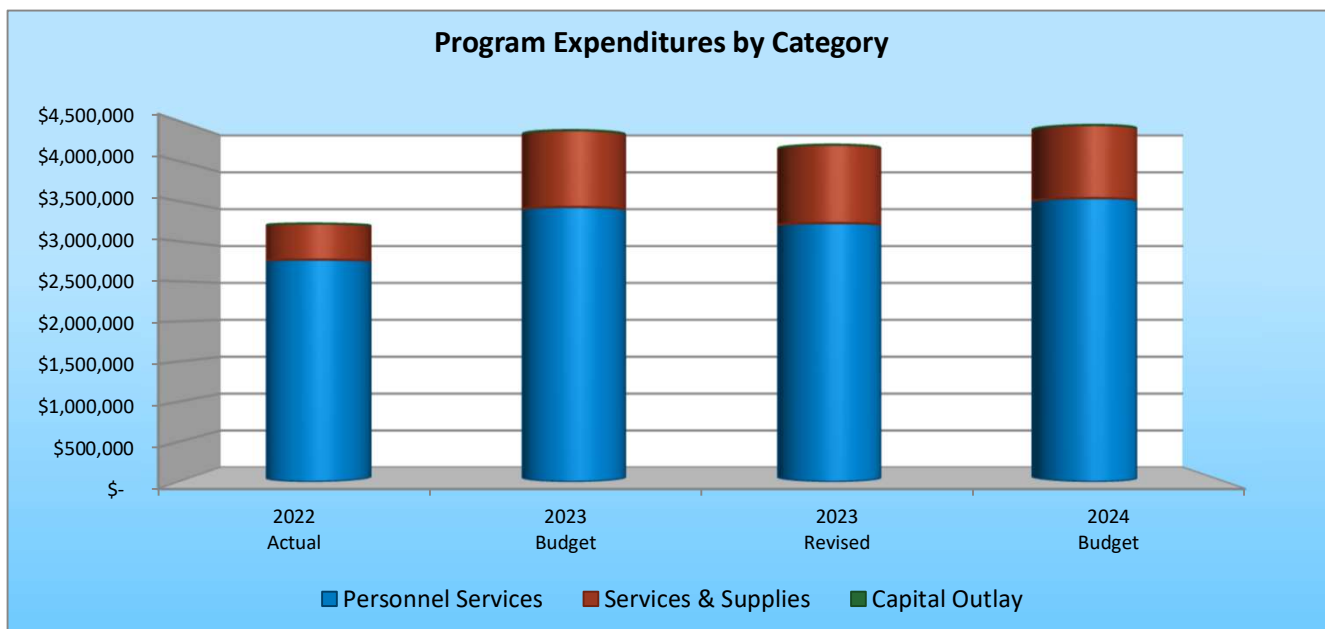
Program: Engineering
Department: Public Works
Division: Development Services

Purpose: The Development Services Division interacts with private land developers, building contractors and Lakewood residents looking to develop, construct and renovate new and existing projects within the City. Building and land development plans, specifications, reports and other construction documents are reviewed by the certified or licensed staff to ensure compliance with adopted building codes, City and State regulations, and standard construction methods. Permits for building construction, roadway construction, grading, erosion control and many other types of public and private improvements are carefully considered before permits are issued. Work is inspected to promote health, welfare and safety of those who live, work, and enjoy the City of Lakewood.



Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,770,399	\$ 3,425,947	\$ 3,226,103	\$ 3,537,375
Services & Supplies	450,387	958,440	978,100	912,100
Capital Outlay	-	-	-	-
TOTAL:	\$ 3,220,786	\$ 4,384,387	\$ 4,204,203	\$ 4,449,475



**Program Expenditures By Fund**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 3,220,786	\$ 4,380,887	\$ 4,200,703	\$ 4,445,975
Capital Improvement Fund	-	3,500	3,500	3,500
TOTAL:	\$ 3,220,786	\$ 4,384,387	\$ 4,204,203	\$ 4,449,475

Performance Measures

In 2022, the Building Permit Counter issued 1,055 permits for new buildings, additions and remodeling projects. The valuation for these projects totaled over 321 million dollars. The building permit counter also issued 6,856 permits for such things as work in the right of way, roofs, solar panels, air conditioners, and plumbing and electrical repairs. The valuation of these permits totaled over 4 million dollars. The total valuation for the 7911 permits issued in 2022 was over \$400,000,000. All work was reviewed, approved and inspected by the Development Services Division.



Program: Fleet Services

Department: Public Works

Division: Fleet Services

Purpose: This program purchases, repairs, maintains and provides fuel for City vehicles and heavy equipment.

The Fleet Services program supports and maintains the City's vehicles and motorized self-propelled equipment. The Division maintains nearly 700 pieces of equipment with nine mechanics, one managerial position, and one administrative position. This is one of the highest equipment to technician ratios in the region.

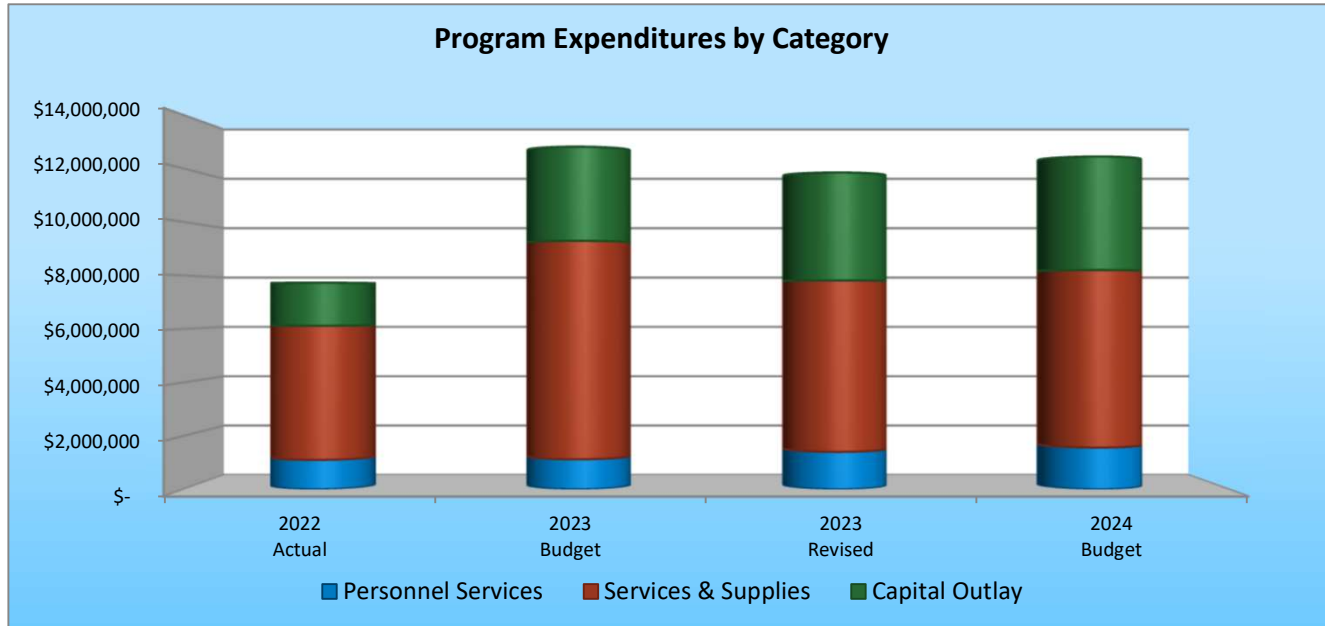
Fleet Services is responsible for planned maintenance and repairs for everything from snow-blowers to roadway patch trucks and snow plows. Fleet takes a predictive as well as a planned maintenance approach to maintaining the fleet with a goal of keeping equipment running with as little down-time as possible, maintaining an uptime percentage of over 95%. This is a very high uptime percentage, considering the Fleet Services equipment to mechanic ratio of approximately 85:1. Other comparable Fleet Services equipment to mechanic ratios are closer to 70:1.



Fleet Services is undertaking the significant sustainability goal of adding electric vehicles to the fleet across several divisions. In order to implement this project, we must install infrastructure in several locations across the city to accommodate charging stations. We will be working with our vendor partners including the vehicle manufacturers, as vehicles become available, and Xcel energy for necessary infrastructure improvements and upgrades.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,103,686	\$ 1,126,939	\$ 1,405,237	\$ 1,565,272
Services & Supplies	5,015,999	8,166,487	6,407,787	6,635,787
Capital Outlay	1,609,020	3,520,000	4,035,620	4,245,368
TOTAL:	\$ 7,728,705	\$ 12,813,426	\$ 11,848,644	\$ 12,446,427



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 4,202,336	\$ 7,437,637	\$ 5,866,315	\$ 6,155,191
Equipment Replacement Fund	1,608,727	3,500,000	3,500,000	3,650,000
Capital Improvement Fund	1,917,642	1,875,789	2,482,329	2,611,235
TOTAL:	\$ 7,728,705	\$ 12,813,426	\$ 11,848,644	\$ 12,446,427

Performance Measures

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Closed Work Orders	1986	1808	1865	1699
Preventative Maintenance by Mileage or Month	427	449	363	218
Annual Preventative Maintenance	133	122	130	185
DOT Preventative Maintenance	93	86	99	118



Program: Public Works Maintenance

Department: Public Works

Division: Maintenance

Purpose: This Division provides maintenance and preservation of city owned assets in the right of way. For example, streets, parking lots, sidewalks, bike paths, water, sewer, and stormwater assets, as well as snow and ice control, graffiti removal, street sweeping and cleaning, handrail and guardrails, and an annual resurfacing program. Maintenance of state highways is split between the Colorado Department of Transportation (CDOT) and the city. On these shared highways CDOT is responsible for pavement maintenance and snow plowing. The city is responsible for sweeping, drainage maintenance, and path/sidewalk repair.

The city's Maintenance program performs day-to-day repair activities needed to maintain the City street system, including pot hole repair, shouldering, guardrails, fencing, alley, and unpaved surface maintenance. Private contractors are used to perform the large annual overlay, sealcoat, and concrete repair programs.

Street sweeping is performed year round, in the winter months it is done primarily on sanded snow routes and state highways. The goal is to remove sand accumulation as soon as possible for safety, air quality, and aesthetic reasons.



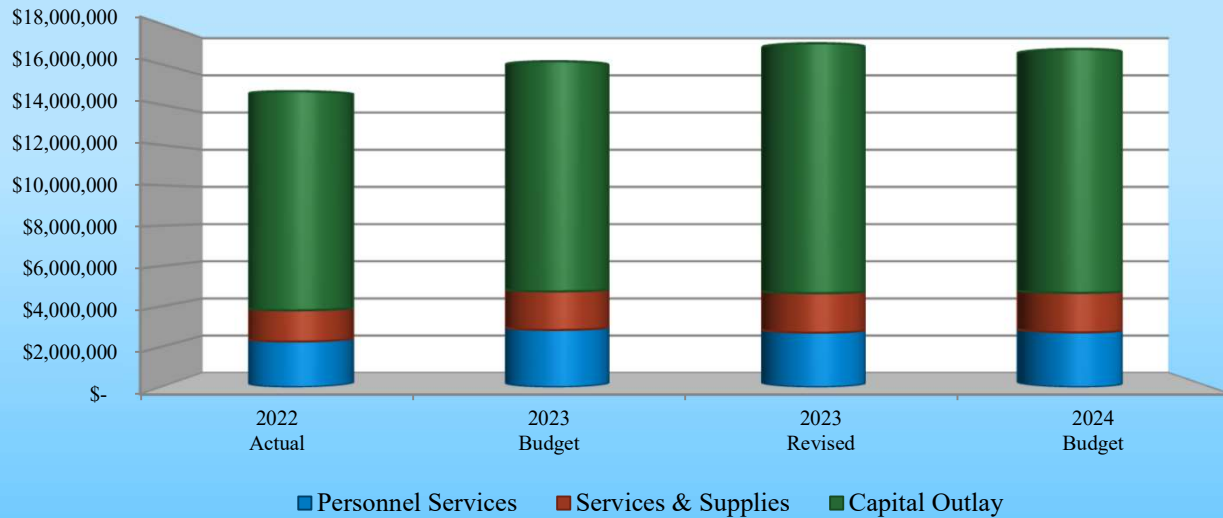
The city's Snow and Ice program provides service to ensure priority 1, 2 and 3 snow routes are plowed and sanded in every storm. Priority routes consist of 285 miles of streets. The 204 miles of residential streets not included on priority routes are plowed when total snow depth seriously impedes vehicle mobility and melting is not forecast to occur quickly. During most snowstorms twenty-six (26) dump trucks and (4) passenger trucks are deployed to cover priority routes. Seven (7) of the twenty-six (26) dump truck snowplows are equipped with a wing plow which provides wider pavement coverage. For large snowstorms, an additional twelve (12) to fifteen (15) contract motor graders assist City crews. Additional contract forces are used to perform sidewalk snow removal around the light rail stations.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,263,856	\$ 2,837,197	\$ 2,705,149	\$ 2,716,961
Services & Supplies	1,545,912	1,911,421	1,955,371	1,957,421
Capital Outlay	10,846,396	11,389,792	12,370,816	12,073,180
TOTAL:	\$ 14,656,164	\$ 16,138,410	\$ 17,031,336	\$ 16,747,562



Program Expenditures by Category



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 3,570,016	\$ 4,409,042	\$ 4,313,887	\$ 4,328,833
Capital Improvement Fund	11,086,148	11,729,368	12,717,449	12,418,729
TOTAL:	\$ 14,656,164	\$ 16,138,410	\$ 17,031,336	\$ 16,747,562

Performance Measures

Customer Service Requests Submitted Through Request Lakewood

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Report a dead animal in the street	1	0	0	1
Report a drainage problem	70	44	83	109
Report a pothole	183	107	137	233
Report dumping of trash and rubbish	35	52	64	87
Report shopping carts	121	125	208	344
Report sidewalk damage	18	30	28	56
Report street damage	56	41	50	56
Snow and ice removal on streets	339	189	140	226
Street cleaning	46	37	50	61
Totals	869	625	760	1,173

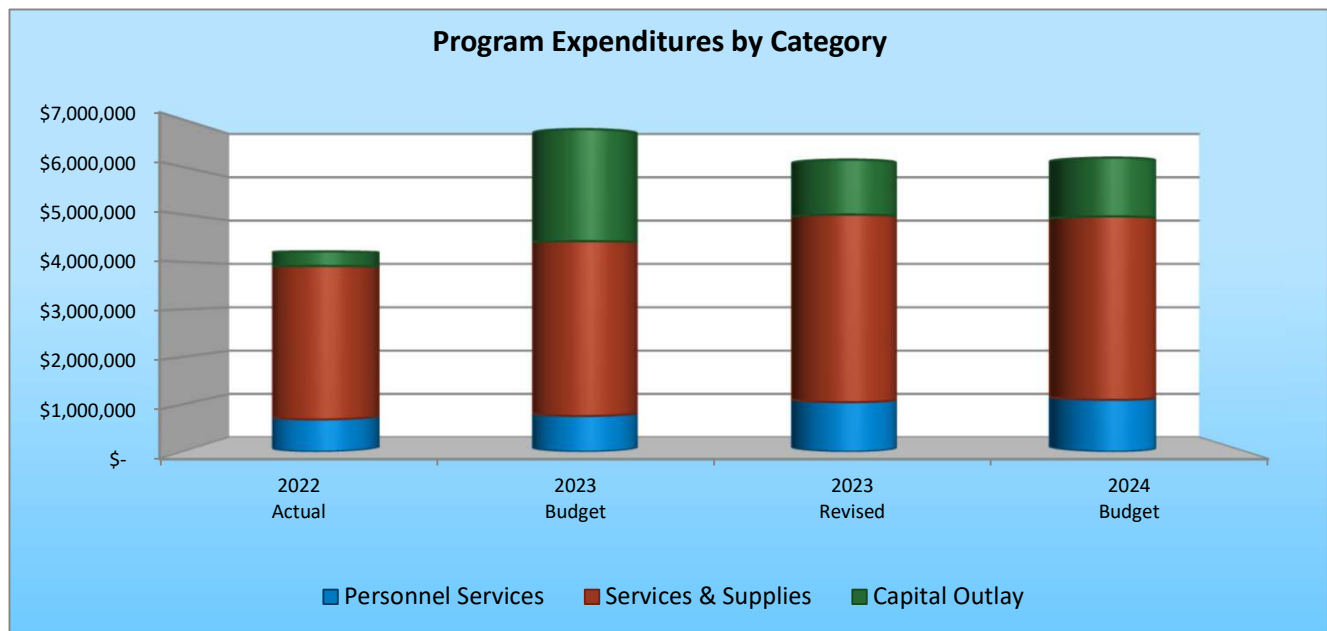


Program: Sewer Utility
Department: Public Works
Division: Sewer Utilities

Purpose: The Sewer Utility is responsible for new construction and maintenance of the wastewater collection and distribution system for approximately 6,900 accounts in North Lakewood. Lakewood's Sewer Utility is one of twenty-three (23) entities that provide sewer services to the citizens of Lakewood. All sewage collected is treated by Metro Water Recovery District. Wastewater treatment charges paid to Metro is the largest single expense for the Sewer Utility. Service charge increases are typically expected annually primarily due to increasing costs of wastewater treatment.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 681,680	\$ 754,492	\$ 1,044,690	\$ 1,092,738
Services & Supplies	3,231,779	3,682,070	3,950,070	3,863,070
Capital Outlay	307,078	2,358,896	1,158,896	1,238,896
TOTAL:	\$ 4,220,537	\$ 6,795,458	\$ 6,153,656	\$ 6,194,704



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Sewer Enterprise Fund	\$ 4,220,537	\$ 6,795,458	\$ 6,153,656	\$ 6,194,704
TOTAL:	\$ 4,220,537	\$ 6,795,458	\$ 6,153,656	\$ 6,194,704



Program: Stormwater Management Utility

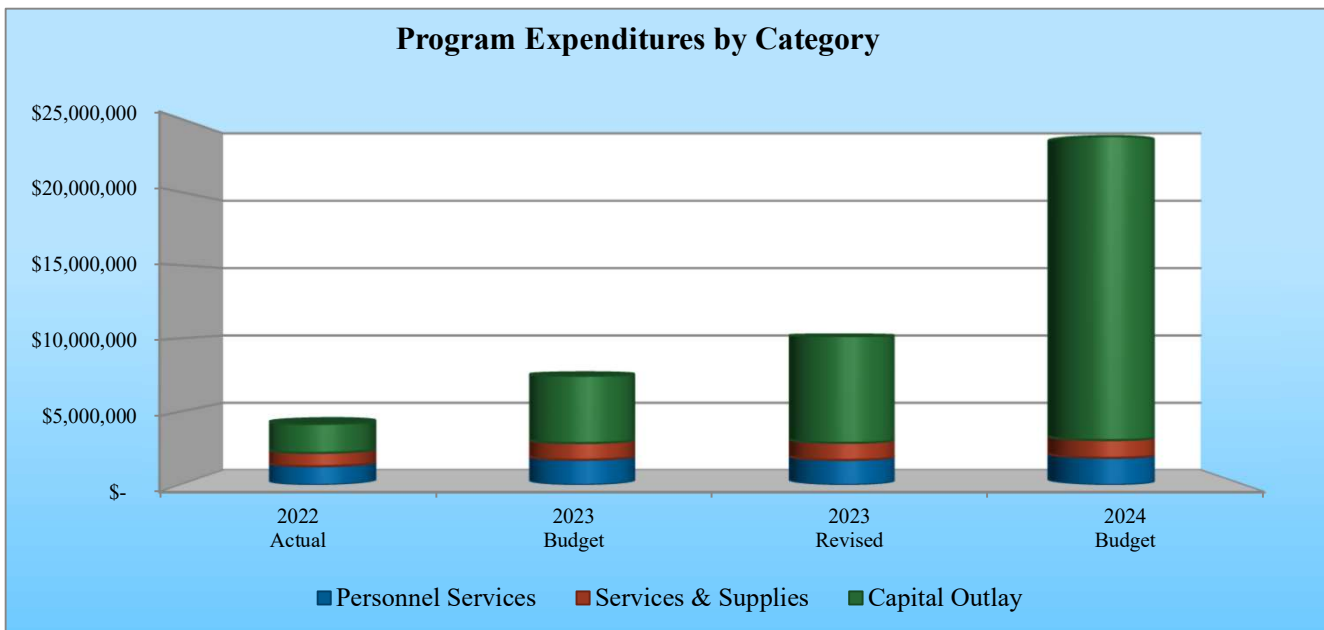
Department: Public Works

Division: Stormwater Management Utility

Purpose: The city's Stormwater Management Utility is responsible for new construction, maintenance and replacement of the stormwater system and compliance with federal stormwater quality requirements. Inlets, storm sewer pipes, culverts, manholes, and gulches are inspected and cleaned as needed.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,272,700	\$ 1,714,711	\$ 1,701,541	\$ 1,847,621
Services & Supplies	910,677	1,101,308	1,170,408	1,212,308
Capital Outlay	1,979,046	4,592,079	7,287,079	20,747,079
TOTAL:	\$ 4,162,423	\$ 7,408,098	\$ 10,159,028	\$ 23,807,008



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Stormwater Enterprise Fund	\$ 4,162,423	\$ 7,408,598	\$ 10,159,028	\$ 23,807,008
TOTAL:	\$ 4,162,423	\$ 7,408,598	\$ 10,159,028	\$ 23,807,008



Program: Transportation Engineering

Department: Public Works

Division: Transportation Engineering

Purpose: This program installs, maintains and operates street signs, pavement markings, beacons, and traffic signals including Intelligent Transportation System devices such as variable message signs, cameras, fiber optic networks and travel time monitoring systems. It also provides for the operation of night time street lighting and roadway safety systems including rumble strips, speed humps and radar feedback signs.

Transportation Engineering is responsible for traffic signals, street lights, pavement markings, signs, traffic calming, development review for traffic impacts, sight triangles, roadway standards, and safety reviews. We also are partially involved in cell sites on public right of way, block party permits, parking issues and work zone traffic control.

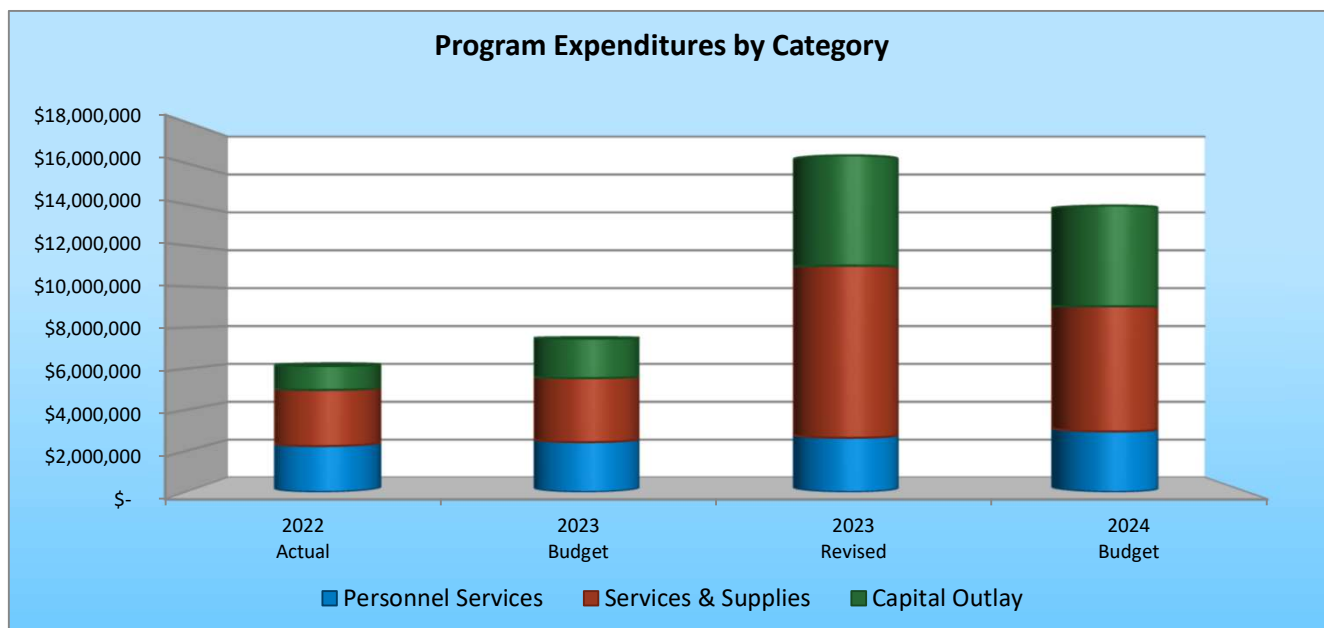
Transportation Engineering operates and maintains traffic signals for CDOT, Denver West and the City of Edgewater by contracts.



Transportation Engineering operates and maintains an extensive communication network, camera and software systems for the benefit of many city departments and external stakeholders.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 2,243,459	\$ 2,431,491	\$ 2,643,576	\$ 2,948,739
Services & Supplies	2,728,274	3,113,270	8,370,190	6,084,580
Capital Outlay	1,160,053	1,922,178	5,356,220	4,900,362
TOTAL:	\$ 6,131,785	\$ 7,466,939	\$ 16,369,986	\$ 13,933,681





Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 4,288,069	\$ 4,329,220	\$ 4,898,079	\$ 5,192,090
Capital Improvement Fund	1,491,316	2,585,903	2,888,440	4,824,591
Grants Fund	1,748	551,816	3,240,858	-
Tabor Fund	350,652	-	5,342,610	3,917,000
TOTAL:	\$ 6,131,785	\$ 7,466,939	\$ 16,369,986	\$ 13,933,681

Performance Measures

Customer Service Requests Submitted Through Request Lakewood

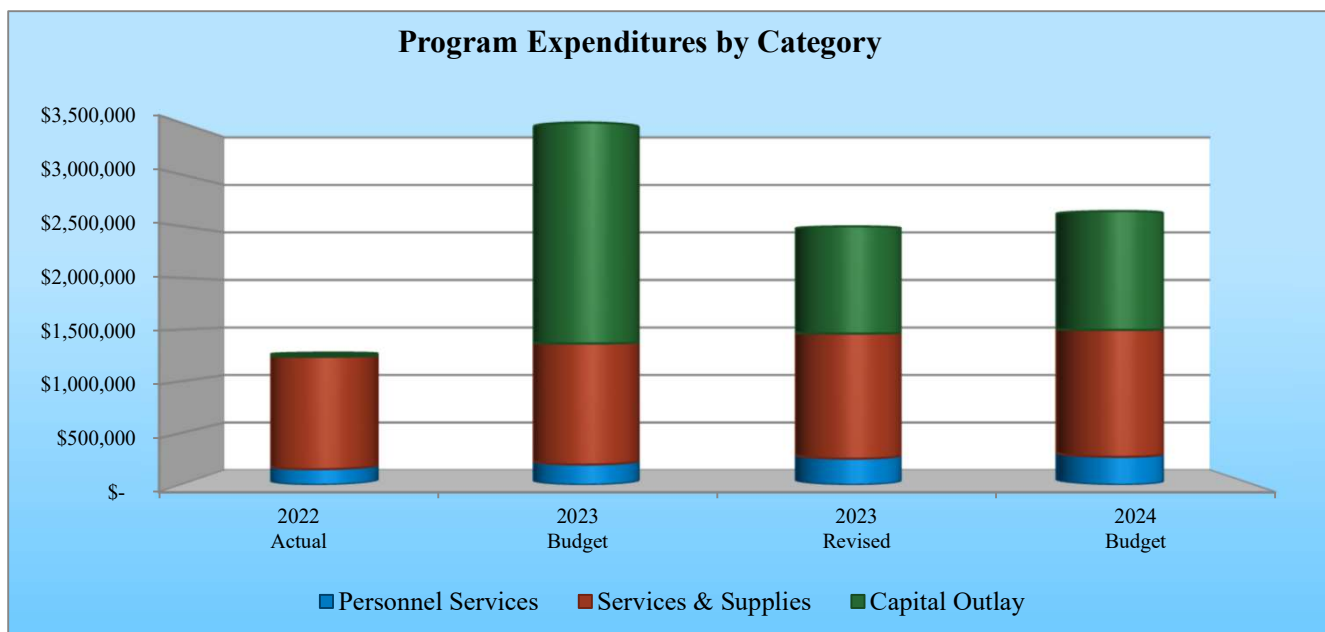
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Bicycle and Pedestrian Safety	11	8	30	19
Pavement Markings	9	9	8	16
Permanent Speed Display Signs	23	9	15	17
Report a Traffic Signal Problem	51	35	35	28
Report a Missing or Damaged Traffic Sign	25	49	47	64
Report a Streetlight Outage	64	78	70	95
Speed Humps	30	42	52	54
Streets and Sidewalks - Other	352	217	251	327
Temporary Speed Display Sign	19	25	11	22
Transportation - Other	58	73	84	121
Wireless Facilities and Poles	7	13	15	7
Totals	649	558	618	770

**Program:** Water Utility**Department:** Public Works**Division:** Water Utility

Purpose: The Water Utility provides and maintains the water distribution system for approximately 800 accounts in Northeast Lakewood. Lakewood's Water Utility is one of 21 entities that provide water to the citizens of Lakewood. All water distributed by Lakewood is purchased from Denver Water. Service charge increases are typically expected annually primarily due to increasing costs to purchase water.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 150,860	\$ 196,092	\$ 253,393	\$ 270,685
Services & Supplies	1,085,892	1,169,578	1,208,578	1,225,728
Capital Outlay	17,638	2,158,732	1,034,732	1,148,732
TOTAL:	\$ 1,254,390	\$ 3,524,402	\$ 2,496,703	\$ 2,645,145



Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Water Enterprise Fund	\$ 1,254,390	\$ 3,524,402	\$ 2,496,703	\$ 2,645,145
TOTAL:	\$ 1,254,390	\$ 3,524,402	\$ 2,496,703	\$ 2,645,145

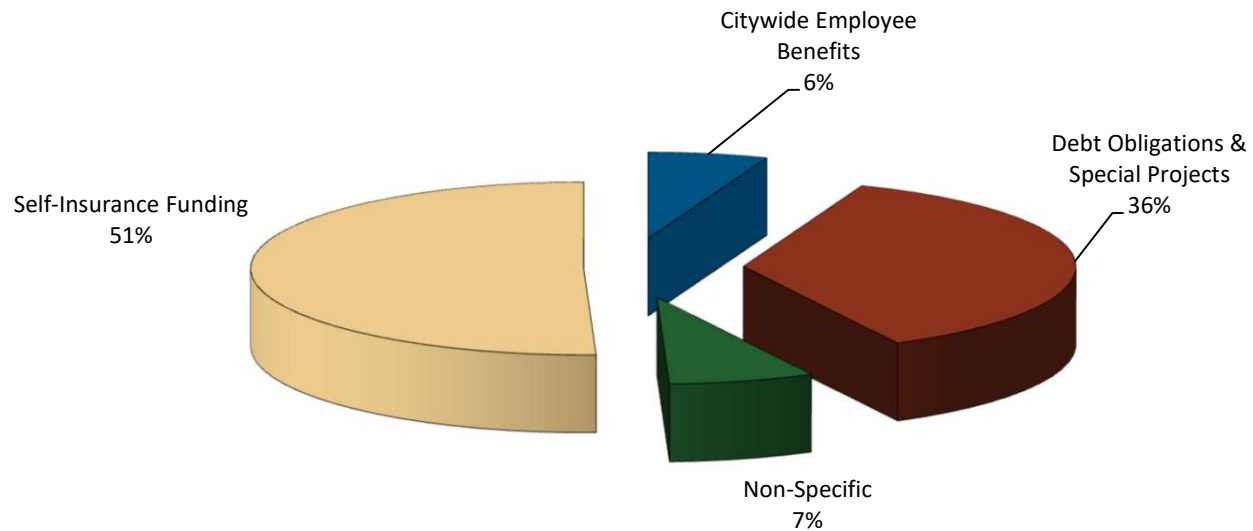


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NON-DEPARTMENTAL

2024 Department Overview



	2022	2023	2023	2024
	Actual	Budget	Revised	Budget
Citywide Employee Benefits	\$ 1,494,973	\$ 2,238,500	\$ 2,238,500	\$ 2,285,500
Debt Obligations & Special Projects	2,838,934	16,677,015	3,062,015	15,655,149
Non-Specific	(537,667)	(305,997)	(939,827)	3,020,790
Self-Insurance Funding	16,442,857	19,913,721	20,264,243	21,681,488
TOTAL:	\$ 20,238,557	\$ 38,523,239	\$ 24,624,931	\$ 42,847,927

Percent to all funds

9.76%

14.08%

8.57%

12.85%



Department: Non-Departmental

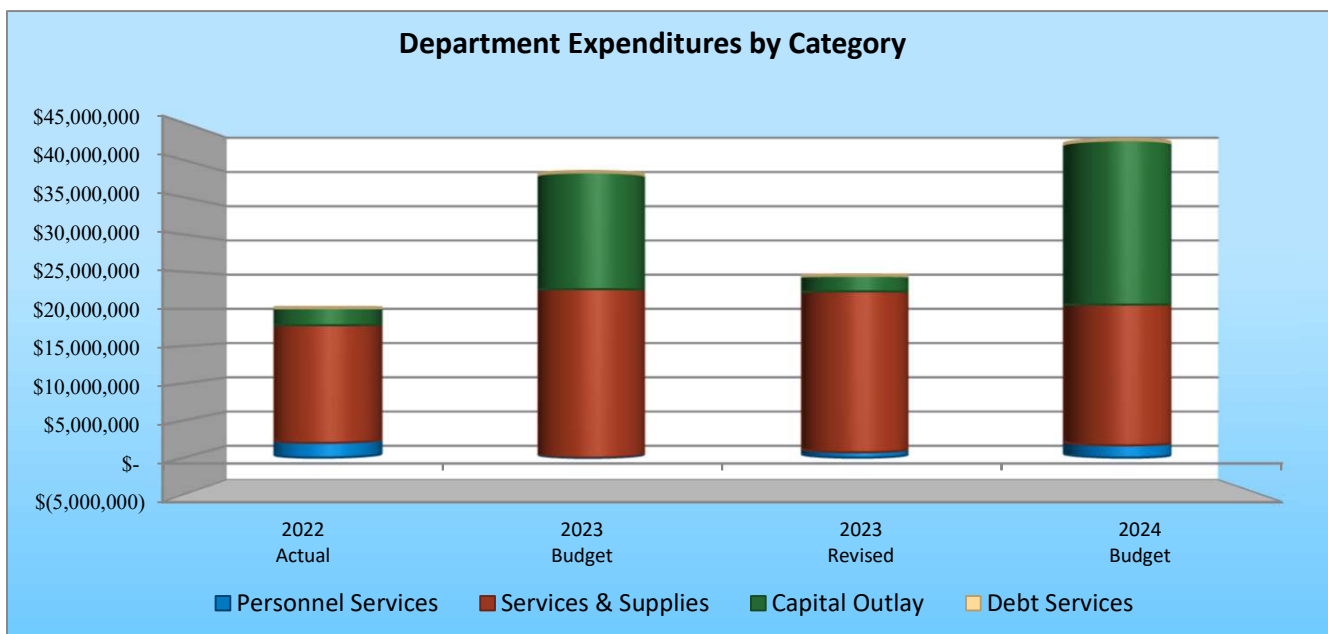
Core Values / Goals

- ❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**
- ◆ **GOAL:** Appropriate for debt and rental obligations
- ◆ **GOAL:** Appropriate for both anticipated and unforeseen special project expenses
- ◆ **GOAL:** Implement competitive, responsive, and progressive employee benefit programs, while offering centralized personnel services to all City departments.
- ◆ **GOAL:** Enhance risk management programs and processes to minimize workers' compensation, physical asset, and general liability losses, ensuring effective protection for City employees, citizens, and assets.

Department Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,982,066	\$ (3,729)	\$ 722,776	\$ 1,655,440
Services & Supplies	15,817,211	22,650,198	21,625,386	18,915,718
Capital Outlay	2,271,935	15,695,139	2,095,139	22,095,139
Debt Services	167,345	181,630	181,630	181,630
TOTAL:	\$ 20,238,557	\$ 38,523,239	\$ 24,624,931	\$ 42,847,927

*2022 Actuals Include Debt Services as an expense category. This category was not previously included in 2019-2021





Department Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 2,864,709	\$ 17,114,111	\$ 2,380,281	\$ 16,186,032
Tabor Fund	37,400	-	100,000	100,000
Capital Improvement Fund	1,691,514	2,095,139	2,095,139	5,095,139
Golf Course Enterprise Fund	15,776	21,000	21,000	21,000
Sewer Enterprise Fund	21,448	15,000	15,000	15,000
Stormwater Enterprise Fund	39,835	42,000	42,000	42,000
Water Enterprise Fund	15,168	2,500	2,500	2,500
Property & Casualty Self-Insurance Fund	1,955,305	2,034,026	2,333,462	3,106,475
Workers Comp Self-Insurance Fund	1,158,642	1,253,910	1,256,759	1,305,420
Medical & Dental Self-Insurance Fund	12,091,510	15,425,786	15,374,021	15,969,593
Retiree's Health Program Fund	51,847	160,000	160,000	160,000
City Manager's Pension Trust Fund	244,893	277,035	262,035	262,035
Duty, Death, & Disability Fund	50,511	82,733	82,733	82,733
TOTAL:	\$ 20,238,557	\$ 38,523,239	\$ 24,624,931	\$ 42,847,928

*2022 Actuals Include The City Manager's Pension Trust Fund and the Duty, Death, and Disability Fund which were not previously included in 2019-2021

Full-Time Positions

Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Full-Time FTE	6.70	15.70	12.70	13.70
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.05	0.00	0.00	0.00
TOTAL:	6.75	15.70	12.70	13.70



Program: Citywide Employee Benefits
Department: Non-Departmental
Division: Human Resources

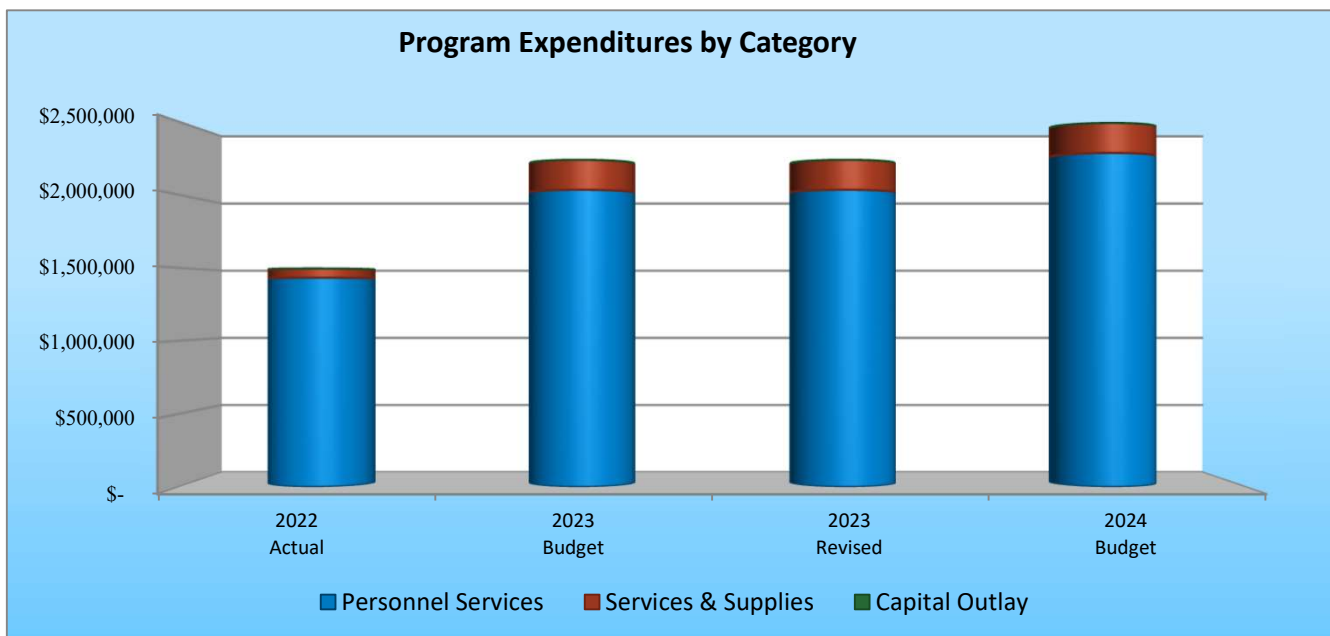
Purpose: The City has a number of employee benefits that are not assigned to the specific budgets within departments. These costs are paid for out of the Citywide Employee Benefits Program. These include retiree health plan funds, separation and severance payouts, contributions to the Police Duty Death and Disability Fund, recreation center passes, educational assistance, unemployment benefits, employee assistance programs, employee recognition programs, consulting and miscellaneous insurance and benefit programs.

The medical Health Reimbursement Account (HRA) plans continued to result in savings for the City during the 2020 annual renewal. These will be continually refined to make cost-effective use of total rewards dollars.

The Department provides guidelines on complying with governmental regulations and City policies. In the coming years, with the assistance of a consultant, the City will continue to closely manage and monitor compliance of our programs (particularly the developments of the Patient Protection & Affordable Care Act and the Health Care & Education Reconciliation Act) and continue cost control efforts.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 1,431,563	\$ 2,033,500	\$ 2,033,500	\$ 2,285,500
Services & Supplies	63,410	205,000	205,000	205,000
Capital Outlay	-	-	-	-
TOTAL:	\$ 1,494,973	\$ 2,238,500	\$ 2,238,500	\$ 2,490,500





Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,350,900	\$ 1,998,000	\$ 1,998,000	\$ 2,250,000
Golf Course Enterprise Fund	15,776	21,000	21,000	21,000
Sewer Enterprise Fund	21,448	15,000	15,000	15,000
Stormwater Enterprise Fund	39,835	42,000	42,000	42,000
Water Enterprise Fund	15,168	2,500	2,500	2,500
Retiree's Health Program Fund	51,847	160,000	160,000	160,000
TOTAL:	\$ 1,494,973	\$ 2,238,500	\$ 2,238,500	\$ 2,490,500



Program: Debt Obligations/Special Projects

Department: Non-Departmental**Division:** Debt Obligations/Special Projects

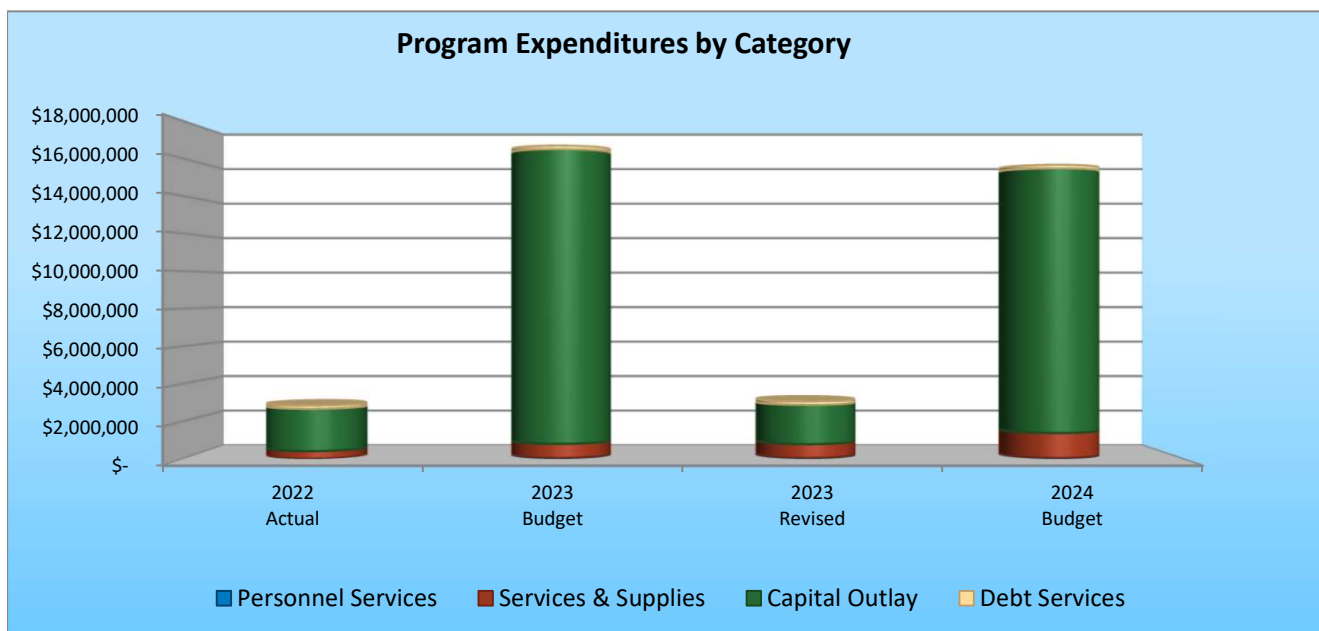
Purpose: The Debt Obligations/Special Projects program budgets for the annual lease/rents on various office and storage space that the City occupies. This includes the Civic Center lease payments, the Capital Improvement Fund's portion of the Certificates of Participation, and the capital lease payments for a police facility. This program also provides for unexpected needs and for special projects.

Funding for special projects is provided for in this Non-Departmental budget. Expenses include one-time costs needed to complete special projects.

Program Expenditures By Category

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 12,037	\$ 49,000	\$ 49,000	\$ 49,000
Services & Supplies	400,117	751,246	736,246	1,329,380
Capital Outlay	2,258,895	15,695,139	2,095,139	14,095,139
Debt Services	167,345	181,630	181,630	181,630
TOTAL:	\$ 2,838,394	\$ 16,677,015	\$ 3,062,015	\$ 15,655,149

*2022 Actuals Include Debt Services as an expense category. This category was not previously included in 2019-2021





Program Expenditures By Fund

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 284,095	\$ 14,222,108	\$ 622,108	\$ 13,215,242
Capital Improvement Fund	2,258,895	2,095,139	2,095,139	2,095,139
City Manager's Pension Trust Fund	244,893	277,035	262,035	262,035
Duty, Death, and Disability Fund	50,511	82,733	82,733	82,733
TOTAL:	\$ 2,838,394	\$ 16,677,015	\$ 3,062,015	\$ 15,655,149



Program: Self-Insurance Funding

Department: Non-Departmental

Division: Human Resources

Purpose: The Self-Insurance Funding program provides protection of the City's assets by establishing processes which include safety programs to prevent injury or loss, prompt and thorough investigation of accidents, and the purchase of supplemental insurance coverage to transfer the risk of catastrophic losses to an insurer. The Medical and Dental self-insurance funds provide competitive and compliant health insurance for employees in a fiscally responsible manner.

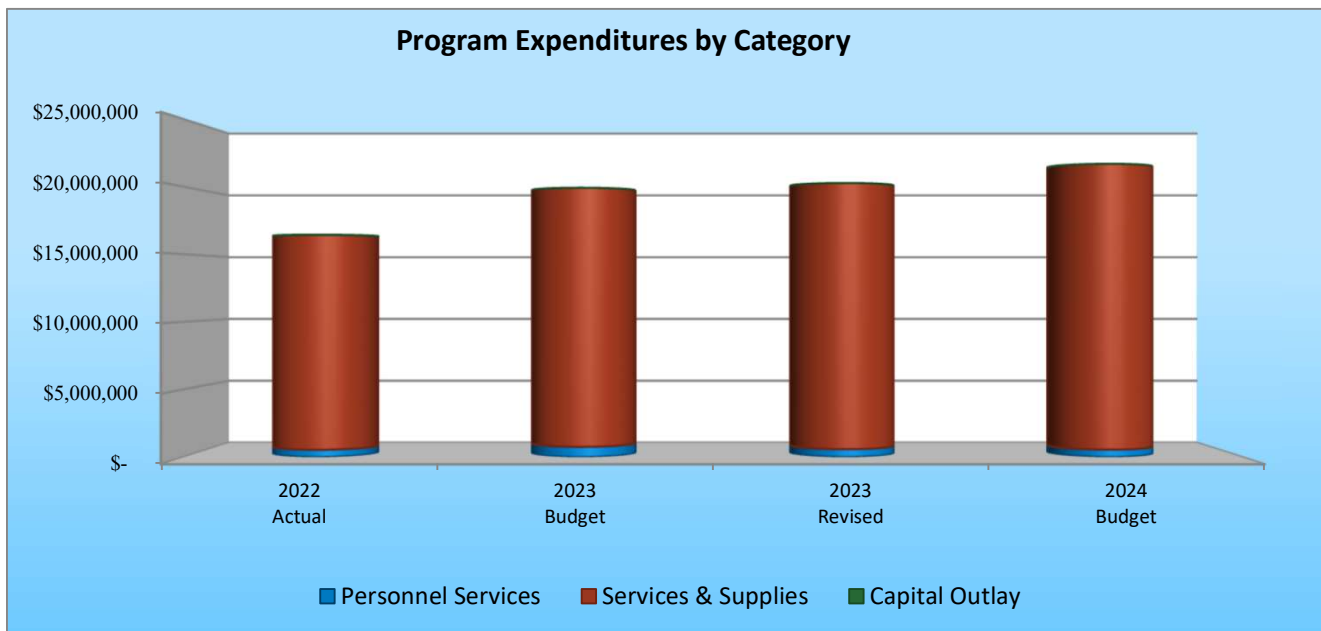
The City continues to maintain a self-insurance program to pay for expected and unexpected losses that occur in the course of delivering municipal government services. By self-insuring, the City has saved a significant amount of money over the years compared to the traditional approach of purchasing full insurance or being a member of an insurance pool.

Operating as a self-insured requires that the City maintain an appropriate fund reserve to cover its losses from year to year. The City is also required to maintain a reserve of funds in the event that the City incurs an unusually high number of claims or high payouts on claims. In addition, an appropriate fund reserve is mandated by the State of Colorado in order to maintain a permit to operate as self-insured. Forecasting the amount of money the City needs in the self-insurance fund is determined through an actuarial study conducted by an independent actuary. Every two years such a study is conducted. From this study, a reserve fund level is established for the new period and the proper reserve fund level is maintained.

The cost of insurance continues to rise in all arenas, including property, fiduciary liability, and workers' compensation due to an increasingly litigious environment. The self-insurance program will continue to stay up to date on this trend and keep management and citizens informed in order to budget for these rising costs in the future.

**Program Expenditures By Category**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Personnel Services	\$ 538,466	\$ 753,597	\$ 580,103	\$ 550,150
Services & Supplies	15,891,351	19,160,123	19,684,140	21,131,338
Capital Outlay	13,040	-	-	-
TOTAL:	\$ 16,442,857	\$ 19,913,721	\$ 20,264,243	\$ 21,681,488

**Program Expenditures By Fund**

	2022 Actual	2023 Budget	2023 Revised	2024 Budget
General Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Tabor Fund	37,400	-	100,000	100,000
Medical & Dental Self-Insurance Fund	12,091,510	15,425,786	15,374,021	15,969,593
Property & Casualty Self-Insurance Fund	1,955,305	2,034,026	2,333,462	3,106,475
Workers Comp Self-Insurance Fund	1,158,642	1,253,910	1,256,759	1,305,420
TOTAL:	\$ 16,442,857	\$ 19,913,722	\$ 20,264,242	\$ 21,681,488



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CAPITAL IMPROVEMENT AND PRESERVATION PLAN



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP)

2023 BUDGET CIPP OVERVIEW

The Capital Improvement and Preservation Plan (CIPP) has been on a multi-year path toward becoming primarily used for maintenance and replacement of city facilities and equipment. The opportunity for funding new facilities and improvements is shrinking. Approximately 85% of the planned Capital Improvement Fund expenditures are for replacement or maintenance of infrastructure or meeting existing contractual agreements. The COVID-related financial uncertainty of 2020 accelerated the transition. Multiple programs and projects were reduced during the budget process in 2020. Currently projected Capital Improvement Fund revenues have been prioritized as follows:

1. Fulfill legal obligations such as repayment obligations.
2. Emphasize caring for existing city investments such as maintaining streets and buildings.
3. Complete discrete projects already approved by City Council and presented to the community such as certain sidewalk/path locations.
4. Provide additional priority facilities without creating new on-going obligations.

Although the uncertainty of revenues during 2020 prudently required significant program and project reductions in the CIPP, the economic rebound exceeded expectations and provides an opportunity for additional progress on maintenance and replacement needs and selectively provide new public facilities.

When available, TABOR funds can help fill some of the transportation needs formerly filled by the Capital Improvement Fund (CIF). For example, the portion of TABOR funds the voters dedicated to transportation are slated for use on several paths/sidewalks including substantial improvements to Wadsworth Boulevard at Morrison Road and Colfax Pedestrian Safety and Infrastructure Project.

TABOR funds are not a stable revenue source, and the transportation portion is budgeted as it becomes available and only for discrete projects and not for on-going costs. Based on the voters' 2018 decision, TABOR funds will no longer be available after 2025.

NEW PROJECTS

The following projects have been newly added to the CIPP this year.

Capital Improvement Fund

Seven new projects are included, and each is limited to replacing or rehabilitating existing city infrastructure. These are:

Patterson Head Start Renovations – The Patterson Head Start facilities do not meet the current needs of the program, facilities will be upgraded to meet new childcare regulations.

Quail Street Recycling Site Improvements – Site attendants at the Quail Street Recycle Center are handle approximately 30 tons of cardboard every month. Each piece of cardboard is loaded into a compactor. The existing recycle center site has an office trailer with power and a bottled water service. A portable toilet serves as the site restroom for staff. This site improvement will assist in retaining good employees in the Site Attendant position.

Whitlock Solar – Installation of solar panels on the Whitlock Recreation Center roof and on canopies over the parking lot to improve energy usage for the recreation center.



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

NEW PROJECTS (continued)

6th Avenue Frontage Road Improvements – An IGA is anticipated with CDOT through which CDOT will abandon the U.S. 6 North Frontage Road from Eldridge Street to Alkire St and Lakewood will take over the maintenance of this infrastructure. The IGA is anticipated to include payment of \$485,000 from CDOT to Lakewood for roadway upgrades.

Right-of-Way (ROW) ADA Compliance Upgrades - The Human Resources Department has hired a consultant to assess ADA compliance of Lakewood infrastructure in the rights-of-way (ROW).

Separated Bike Lanes - Lakewood is dedicated to creating a quality, safe, convenient, continuous, and accessible bicycle transportation network to support bicycling as a mode of transportation for all ages and abilities. Separated bike lanes can contribute to increased bicycling volumes by appealing to less-confident riders who may not feel comfortable riding a bicycle directly adjacent to a moving vehicle. They can also improve overall safety on the roadway through traffic calming effects and by increasing motorists' awareness of the bicycle facility.

W-Line Bridge at 6th Avenue Lighting Project - Public Works will coordinate with RTD and other stakeholders to add lighting and monument signage improvements to the RTD W-Line bridge over US 6. Installation of the lighting is anticipated to proceed in 2024 with ongoing costs for power and for operations and maintenance of the lighting equipment.

Conservation Trust (CT) and Open Space (OS) Funds

Two Creeks Park Development – A new park located at 1080 Wadsworth Boulevard being developed for public access with a creek crossing, trail system, and playground. Drainage improvements will also be completed.

Equipment Replacement Fund (ERF)

CCO Technology Portfolio Optimization – The City's current campaign finance reporting application and public records request management solutions, key aspects of the City Clerk's Office (CCO) technology portfolio, no longer meet the evolving demands of the City's residents, City Council candidates and elected officials, and staff to provide services and information in a timely and efficient manner. The two new systems will allow the CCO to leverage robust reporting and analytics capabilities for increased transparency, accountability, and data-driven decision making, thereby contributing to the realization of City Council's goal to provide an "Effective, Accountable, Transparent, and Data-Informed Government."

Enterprise Technology Management Solution - The IT department seeks to implement a robust cloud-based Enterprise Technology Management Solution (ETMS) that will scale to other departments and will improve the efficiency and effectiveness of IT operations.

Recreation System Replacement - Replace the city's recreation management system with a new arts, parks, and recreation management system. The new system will be a robust and secure solution that will drive efficiencies and empower residents and staff alike to utilize our recreation offerings to their fullest capacity while helping the city realize time and cost savings not possible with the current solution.



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

NEW PROJECTS (continued)

TABOR

Colfax Pedestrian Safety and Infrastructure Improvements – This project will improve safety and provide enhanced place making to the section of Colfax between Wadsworth and Sheridan, which has the highest concentration of traffic related injuries and deaths in Lakewood. A grant is providing 80% of the \$12,500,000 of funding.

Peak View Park Development – This project will establish public access to the park, along with initial improvements for public use.

Morse Park Pool Renovations – Morse Park pool is aging and has increase in maintenance costs. Renovation of pool shell, bath house, and mechanical problems.

Porter Park Development – planning and construction of site improvements for a new park located at 31 Tabor Street.

Ray Ross Park – Splash Pad at Ray Ross Park has not been operating correctly and is in need of replacement.

Sheridan Boulevard Sidewalk - This project will complete a missing segment of path along Sheridan Blvd between Florida Ave and Jewell Ave to enhance safety. The city was awarded a Transportation Improvement Program (TIP) Grant in 2023. Design work will begin in 2023 and construction is anticipated in 2025.

Wadsworth Boulevard Wes Side - This project will complete a missing segment of path along Wadsworth Blvd to enhance safety. The city was awarded a Transportation Improvement Program (TIP) Grant in 2023. Design work will begin in 2023 and construction is anticipated in 2025.

Stormwater Enterprise

North Dry Gulch, Dry Gulch at Two Creeks Park, and McIntyre Gulch at Urban Street – This program will design, acquire property rights (if needed) and construct drainage improvements along 100-year floodplains. Lakewood also partners with the Mile High Flood District to maintain major drainageways and associated improvements.

Water Enterprise

Colfax Avenue Water Line – replace water line between Sheridan and Pierce on Colfax Avenue



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

NOTABLE FUNDING CHANGES

The following programs have been included in previous CIPPs. The funding has been increased for the reasons described below:

Building Infrastructure – The city maintains 313 buildings. Aging building systems and components require improved financial support.

Pavement Markings and Signs – Maintaining and replacing transportation facility pavement markings and signs in a timely manner is necessary for safety. The need has grown for markings, such as lane lines, bicycle facilities, crosswalks, arrows, and other symbols and with the necessity of timely replacing signs to ensure good visibility for safety and driver guidance.

Shared Use Paths/Sidewalks – This program was funded annually until last year when the program was truncated due to anticipated revenue shortfall. The on-going nature of the program has been reinstated and the funding level has been increased in recognition of the continuing desire for paths/walks in much of the community.

FUNDS INCLUDED IN THE CIPP

The Capital Improvement and Preservation Plan is organized by funding source and functional category as follows:

Capital Improvement Fund (CIF)

The Capital Improvement Fund is the largest revenue source for the Capital Improvement and Preservation Plan. The Capital Improvement Fund derives its funds from three sources: 1) one-half cent of the City's three cent sales and use tax, 2) 25 percent (25%) of Lakewood's share of the State Highway Users Fund (gasoline tax) which is

required to be spent on transportation, and 3) 100 percent (100%) of Lakewood's share of the FASTER Funding created by Colorado Senate Bill 09-108 that is to be used exclusively for construction and maintenance of transportation facilities. The remaining sales and use tax and State Highway Users Funds are credited to the General Fund. From time to time, at the discretion of the City Council, funds may be transferred to the Capital Improvement Fund for certain projects.

Community Development Block Grant (CDBG)

This federal funding source must be used to assist low-to moderate-income residents of Lakewood. It has been Lakewood's practice to program this money on a year-by-year basis.

Decisions for expending CDBG funds on capital projects are made through a process separate from the CIPP. The CDBG program, administered by the Planning Department, obtains public input to determine needs. Funding recommendations are then forwarded to City Council for public hearing and approval. The CIPP reflects the capital projects selected by the CDBG process.

Conservation Trust Fund (CT)

This fund receives its money from the City's share of State Lottery proceeds. This fund, like the Open Space Fund, must be used for park acquisition, open space acquisition, park and recreational development, and maintenance of park and recreational capital improvements.



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

FUNDS INCLUDED IN THE CIPP (continued)

Equipment Replacement Fund (ERF)

Funding for Equipment Replacement shown in the CIPP is derived from a General Fund transfer for Information Technology, vehicle replacement chargebacks to Enterprise Fund programs, a Capital Improvement Fund transfer for vehicle replacements in General Fund programs and Public, Education and Government (PEG) fees for KLTv 8. The General Fund transfer is to be used for capital technology replacements and upgrades. Vehicle chargebacks and the Capital Improvement Fund transfer are used to replace heavy equipment and vehicles. PEG revenue is to be used for KLTv 8 capital technology replacements and upgrades.

Golf Course Fund

The Golf Course Fund was established in 1990 to develop the Fox Hollow at Lakewood Golf Course, which opened in August 1993. An additional golf course, Homestead Golf Course, was completed in the summer of 2002.

Matching Funds

In many cases the availability of, and requirements pertaining to, outside matching funds influence programming of Lakewood's CIPP projects.

Open Space Fund (OS)

The Open Space Fund was established in 1987 to account for intergovernmental funds received from Jefferson County related to its Open Space Sales Tax Resolution approved by voters in 1972 and which restricts the use to open space purposes. Open space purposes include planning, development, construction, acquisition, and maintenance of park and recreation capital improvements.

Sewer Utility

Sewer Utility funding is derived exclusively from fees paid by customers of the city sewer utility. All revenue from sewer utility customers is dedicated to providing sanitary sewer utility services.

Stormwater Management Utility (SMU)

The Stormwater Management Utility is citywide and derives its revenue exclusively from a service charge paid by owners of developed property. All revenue from utility customers is dedicated to providing stormwater management utility services. The Mile High Flood District (MHFD) provides matching money for some capital drainage projects. The MHFD prepares its capital budget in the fall and Lakewood has applied for additional matching funds. Funding budgeted by MHFD is shown in the CIPP



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

FUNDS INCLUDED IN THE CIPP (continued)

TABOR Fund

The TABOR Fund was established to maintain a separate accounting for TABOR Funds received as a result of the November 2018 election that allowed the City to retain TABOR funds through 2025 and expend them in accordance with Ordinance 2018-20.

Water Utility

Water Utility funding is derived exclusively from fees paid by customers of the city water utility. All revenue from water utility customers is dedicated to providing water utility services.

ABBREVIATIONS USED IN THE REMAINDER OF THIS CAPITAL IMPROVEMENT AND PRESERVATION PLAN

CDBG	Community Development Block Grant	JCOS	Jefferson County Open Space Grant
CDOT	Colorado Department of Transportation	LRA	Lakewood Reinvestments Funds
CIF	Capital Improvement Fund	LPBA	Lakewood Public Building Authority
CMPI	Community Mobility Planning and Implementation Grant	LWCF	Land and Water Conservation Fund
COP	Certificates of Participation	MHFD	Mile High Flood District
CT	Conservation Trust Funds	NPP	Neighborhood Participation Program
ED	Economic Development Fund	OS	Open Space Fund
ERF	Equipment Replacement Fund	SMU	Stormwater Management Utility
FASTER	Funding Advancements for Surface Transportation and Economic Recovery State Funds	SRTS	Safe Routes to School Grant
GENERAL	General Fund	STATE	State of Colorado
GOCO	Great Outdoors Colorado	STATE TRAILS	State Trails Grant
GOLF	Golf Course Funds	TABOR	TABOR Fund
HSIP	Highway Safety Improvement Program Federal Funds	TAP	Transportation Alternatives Program Federal Funds



CAPITAL IMPROVEMENT FUND

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
DEBTS AND OTHER LONG TERM OBLIGATIONS							
1	Revenue Sharing Agreements	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139
	SUBTOTALS	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139
ANNUAL PROGRAMS							
1	Building Infrastructure	5,810,000	1,836,000	1,624,000	1,702,000	775,000	892,000
2	City Entry Sign Maintenance	13,000	14,000	14,000	14,000	14,000	14,000
2	Neighborhood Participation Program <i>Add'l funds from Open Space Funds</i>	60,000	60,000	60,000	60,000	60,000	60,000
3	Pavement Marking and Signs	448,461	447,496	462,660	462,660	470,154	477,862
12	Shared Use Paths/Sidewalks <i>Add'l funds from TABOR Funds</i>	1,174,400	2,832,000	4,190,000	1,000,000	2,166,600	1,250,000
3	Street Resurfacing/Concrete Rehabilitation	11,389,792	12,073,180	12,797,570	13,500,000	13,500,000	13,500,000
4	Traffic Safety Improvements	879,979	892,095	904,335	915,313	926,717	938,565
4	Traffic Signal Replacements <i>Add'l funds from TABOR Funds</i>	1,010,000	2,385,000	970,000	1,000,000	1,030,000	1,060,000
5	Vehicle Replacement <i>Add'l funds from Equipment Replacement Funds</i>	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
	SUBTOTALS	\$ 22,585,632	\$ 22,339,771	\$ 22,822,565	\$ 20,453,973	\$ 20,742,471	\$ 19,992,427
CITY FACILITIES							
5	Bridge Rehabilitation	981,024	-	-	-	-	-
6	Fuel Management System Replacement	73,252	-	-	-	-	-
6	Patterson Head Start Renovations <i>Add'l funds from Open Space and CDBG Funds</i>	370,000	-	-	-	-	-
7	Quail Street Recycling Site Improvements	140,000	-	-	-	-	-
7	Recreation Center Repairs and Renovations <i>Add'l funds from Conservation Trust and Open Space Funds</i>	200,000	-	-	-	-	-
8	Whitlock Solar <i>Add'l funds of \$1,000,000 from Grant Funds</i>	-	500,000	-	-	-	-
	SUBTOTALS	\$ 1,764,276	\$ 500,000	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION							
8	6th Ave Frontage Road Improvements <i>Add'l funds of \$485,259 from State funds</i>	-	100,000	-	-	-	-
9	Alameda Avenue Shared Use Path, Garrison west to Kipling <i>Add'l funds of \$80,655 from a Community Mobility Planning Implementation (CMPI) Grant</i>	199,283	-	-	-	-	-
9	Colfax Pedestrian Safety & Infrastructure Improvements <i>Add'l funds of \$8,936,025 from grant, \$3,082,006 TIP, \$2,837,000 EDF, and TABOR funds</i>	2,978,000	-	-	-	-	-
10	Kipling Parkway Median Modifications at Hampden Ave <i>Funds of \$161,873 from State and Federal HSIP Funds</i>	250,000	-	-	-	-	-
10	Kipling Signals @ 8th Pl & Fed Ctr Gate 1/ Kipling Signals @ 13th Ave & 13th Pl <i>Add'l funds of \$3,050,000 from State and Federal HSIP Funds</i>	191,000	-	-	-	-	-
11	Replace Network Switches	450,000	-	-	-	-	-



CAPITAL IMPROVEMENT FUND (continued)

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
11	Right-of-Way ADA Compliance	-	250,000	-	-	-	-
12	Separated Bike Lanes	-	900,000	-	-	-	-
13	W-Line Bridge at 6th Ave Lighting Project	-	800,000	-	-	-	-
13	Capital Projects Personnel <i>Add'l funds of \$286,234 from TABOR, SMU, Sewer and Water Enterprise Funds</i>	826,108	836,175	866,756	894,252	922,895	952,560
	SUBTOTALS	\$ 4,894,391	\$ 2,886,175	\$ 866,756	\$ 894,252	\$ 922,895	\$ 952,560
PROJECT CONTINGENCIES							
14	Capital Project Contingencies and Infrequent Needs	1,000,000	-	-	-	-	-
	SUBTOTALS	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL IMPROVEMENT FUND	\$ 32,339,438	\$ 27,821,085	\$ 25,784,460	\$ 23,443,364	\$ 23,760,505	\$ 23,040,126

CONSERVATION TRUST AND OPEN SPACE FUNDS

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
ANNUAL PROGRAMS							
15	Arts in the Park	20,000	20,000	20,000	20,000	20,000	20,000
2	Neighborhood Participation Program <i>Add'l funds from Capital Improvement Funds</i>	279,000	120,000	120,000	120,000	120,000	120,000
15	Parks Infrastructure	250,000	125,000	125,000	125,000	125,000	125,000
23	Parks Repair & Improvements	100,000	500,000	100,000	500,000	200,000	100,000
16	Playground Replacement	890,000	170,000	120,000	120,000	120,000	120,000
	SUBTOTALS	\$ 1,539,000	\$ 935,000	\$ 485,000	\$ 885,000	\$ 585,000	\$ 485,000
CAPITAL PRESERVATION & IMPROVEMENT							
16	Site & Facility Improvements	1,028,805	1,890,000	1,000,000	1,000,000	1,000,000	1,000,000
	SUBTOTALS	\$ 1,028,805	\$ 1,890,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
DEVELOPMENT PROJECTS							
17	Bear Creek Greenbelt Renovations <i>Add'l funds from TABOR Funds</i>	2,250,000	-	-	-	-	-
17	Bear Creek Lake Park	595,000	545,000	-	-	-	-
18	Belmar Park	1,000,000	400,000	-	-	-	-
18	Carmody Park Improvements	1,380,000	1,220,000	-	-	-	-
19	Heritage Lakewood Belmar Park	350,000	400,000	20,000	20,000	20,000	20,000
19	Lasley Park Improvements	210,000	-	-	-	-	-
20	McDonnell Park Renovations	-	200,000	-	-	-	-
20	O'Kane Park Improvements	100,000	-	-	-	-	-
6	Patterson Head Start Renovations <i>Add'l funds from Capital Improvement Funds and CDBG Funds</i>	40,000	-	-	-	-	-
21	Peak View Park <i>Add'l funds from TABOR Funds</i>	62,000	-	-	-	-	-
7	Recreation Center Repairs and Renovations <i>Add'l funds from Capital Improvement Funds</i>	293,000	-	-	-	-	-
21	Two Creeks Park Development	400,000	2,000,000	-	-	-	-



CONSERVATION TRUST AND OPEN SPACE FUNDS (continued)

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
22	Washington Heights Improvements	50,000	50,000	-	-	-	-
22	Wright Street Park Renovations	300,000	550,000	-	-	-	-
	<i>Add'l funds from TABOR Funds</i>						
	SUBTOTALS	\$ 7,030,000	\$ 5,365,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
ACQUISITIONS							
23	Land/Park Acquisition	1,845,800	740,000	500,000	500,000	500,000	500,000
	<i>Add'l funds from TABOR Funds</i>						
	SUBTOTALS	\$ 1,845,800	\$ 740,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	TOTAL CONSERVATION TRUST AND OPEN SPACE FUNDS	\$ 11,443,605	\$ 8,930,000	\$ 2,005,000	\$ 2,405,000	\$ 2,105,000	\$ 2,005,000

ALL OTHER CAPITAL FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
6	Patterson Head Start Renovations	20,000	430,000	-	-	-	-
	<i>Add'l funds from Capital Improvement Funds and Open Space Funds</i>						
	TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 20,000	\$ 430,000	\$ -	\$ -	\$ -	\$ -

EQUIPMENT REPLACEMENT FUND

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
24	CCO Technology Portfolio Optimization	-	109,000	-	-	-	-
24	Enterprise Technology Management Solution	-	300,000	-	-	-	-
25	Finance & HR Management System Replacement	2,233,872	-	-	-	-	-
25	IT Infrastructure Sustainability Program	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
26	Network Fiber Expansion for Golf Courses and Bear Creek Lake Park	150,000	-	-	-	-	-
26	Police Portable Radios	100,000	-	-	-	-	-
27	Recreation Center Fitness Equipment Replacement	100,000	100,000	100,000	100,000	100,000	100,000
27	Recreation System Replacement	220,000	-	-	-	-	-
	<i>Add'l funds of \$123,000 from General Funds</i>						
5	Vehicle Replacement (chargebacks)	3,500,000	3,650,000	3,650,000	3,650,000	3,650,000	3,650,000
	<i>Add'l funds from Capital Improvement Funds</i>						
	TOTAL EQUIPMENT REPLACEMENT	\$ 7,703,872	\$ 5,559,000	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000

GOLF COURSE ENTERPRISE FUND

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
28	Golf Course Improvements	610,000	580,000	460,000	460,000	460,000	460,000
	TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 610,000	\$ 580,000	\$ 460,000	\$ 460,000	\$ 460,000	\$ 460,000



SEWER ENTERPRISE

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
29	Sewer Lining	350,000	430,000	430,000	430,000	430,000	430,000
29	Sewer Utility Capital Projects	400,000	400,000	1,600,000	400,000	400,000	400,000
14	Capital Project Contingencies	200,000	-	-	-	-	-
TOTAL SEWER ENTERPRISE		\$ 950,000	\$ 830,000	\$ 2,030,000	\$ 830,000	\$ 830,000	\$ 830,000

STORMWATER ENTERPRISE

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
30	Local Drainage Projects	500,000	775,000	531,000	547,000	563,000	598,000
30	Major Drainageway Improvements	6,245,000	19,430,000	15,953,000	2,951,000	3,039,000	3,131,000
14	Capital Project Contingencies	200,000	-	-	-	-	-
TOTAL STORMWATER ENTERPRISE		\$ 6,945,000	\$ 20,205,000	\$ 16,484,000	\$ 3,498,000	\$ 3,602,000	\$ 3,729,000

TABOR FUND

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
17	Bear Creek Greenbelt Renovations <i>Add'l funds from Open Space Funds</i>	1,015,415	-	-	-	-	-
9	Colfax Pedestrian Safety & Infrastructure Improvements <i>Add'l funds of \$8,936,025 from grant, \$3,082,006 TIP, \$2,837,000 EDF, and TABOR funds</i>	5,337,000	-	-	-	-	-
31	Graham Park	-	280,000	-	-	-	-
23	Land/Park Acquisition <i>Add'l funds from Open Space Funds</i>	4,965,000	-	-	-	-	-
31	Morse Park Pool Renovations	-	1,000,000	523,000	-	-	-
21	Peak View Park <i>Add'l funds from Open Space Funds</i>	1,433,778	-	-	-	-	-
32	Porter Park	536,250	500,000	-	-	-	-
32	Ray Ross Splash Pad	200,000	950,000	-	-	-	-
12	Shared Use Paths/Sidewalks <i>Add'l funds from Capital Improvement Funds</i>	941,183	2,523,000	325,000	-	-	-
33	Sheridan Blvd Sidewalk <i>Add'l funds from Grant Funds</i>	484,000	-	-	-	-	-
4	Traffic Signal Replacements <i>Add'l funds from Capital Improvement Funds</i>	170,000	1,080,000	-	-	-	-
33	Wadsworth at Morrison Road <i>Add'l funds of \$6,914,962 from Federal Funds</i>	1,663,588	-	-	-	-	-
34	Wadsworth Blvd West Side <i>Add'l funds \$6,813,554 from Federal Grant Funds and \$91,000 from FASTER Grant Funds</i>	542,000	-	-	-	-	-
34	Wright Street Park Renovations <i>Add'l funds from Open Space Funds</i>	-	2,800,000	-	-	-	-
TOTAL TABOR FUND		\$ 17,288,214	\$ 9,133,000	\$ 848,000	\$ -	\$ -	\$ -



WATER ENTERPRISE

Page*	PROJECT NAME	2023 Revised	2024	2025	2026	2027	2028
35	Automatic Water Meter Reading Replacement	675,000	-	-	-	-	-
35	Water Utility Capital Projects	311,000	1,050,000	-	-	-	-
14	Capital Project Contingencies	100,000	-	-	-	-	-
TOTAL WATER ENTERPRISE		\$ 1,086,000	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -

*Supplemental CIPP Project Budget Document



APPENDIX



**SCHEDULE OF CAPITAL PURCHASES
2023 - 2024 AUTHORIZATION SUMMARY**

DESCRIPTION	2023 Original Authorization	2023 Adjustment to Authorization	2023 Total Authorization	2024 Original Authorization	FUND
MAYOR AND CITY COUNCIL	\$ 89,000	\$ -	\$ 89,000	\$ 89,000	
Colorado Municipal League	89,000		89,000	89,000	General
CITY MANAGER'S OFFICE	\$ 80,000	\$ 204,766	\$ 284,766	\$ 850,000	
4th of July Event (Drone Fireworks)	-	-	-	200,000	ED
Completing Two Blight Studies	-	-	-	150,000	ED
Homeless Support Services	-	-	-	500,000	ED
Lakewood Parking Study	80,000	204,766	284,766	-	General
CITY ATTORNEYS OFFICE	\$ 240,000	\$ (50,000)	\$ 190,000	\$ 190,000	
Outside Legal	240,000	(50,000)	190,000	190,000	General
CITY CLERK'S OFFICE	\$ 120,000	\$ 5,250	\$ 125,250	\$ 128,850	
Elections (Annual/Regular/Coordinated with Jefferson County)	120,000	5,250	125,250	128,850	General
COMMUNITY RESOURCES - ADMIN	\$ -	\$ 475,000	\$ 475,000	\$ 300,000	
Parkland Dedication Ordinance Assessment	-	100,000	100,000	-	OS
Youth Programs Grants	-	375,000	375,000	300,000	GF
COMMUNITY RESOURCES - FAMILY SERVICES	\$ 612,000	\$ (70,000)	\$ 542,000	\$ 542,000	
Food Program-Early Childhood Program	112,000	-	112,000	112,000	Grant
Head Start Facility Renovations	500,000	(70,000)	430,000	430,000	Grant
COMMUNITY RESOURCES -GOLF	\$ 615,000	\$ 305,000	\$ 920,000	\$ 1,040,000	
Fox Hollow Cart Path Replacement	-	-	-	120,000	Golf
Fox Hollow Clubhouse Feasibility Study	-	-	-	250,000	Golf
✓ Fox Hollow Golf Carts Lease Payment	130,000	40,000	170,000	170,000	Golf
Golf Course Clubhouses Maintenance and Improvements	100,000	100,000	200,000	100,000	Golf
Golf Course Maintenance Equipment	200,000	50,000	250,000	200,000	Golf
Golf Course Maintenance and Improvements	100,000	100,000	200,000	100,000	Golf
✓ Homestead Golf Carts Lease Payment	85,000	15,000	100,000	100,000	Golf
COMMUNITY RESOURCES - HERITAGE CULTURE & THE ARTS	\$ 1,583,000	\$ 300,000	\$ 1,883,000	\$ 825,000	
Ballet Ariel	75,000	-	75,000	75,000	General*
Cultural Plan Update	-	-	-	75,000	HCA
Heritage Lakewood Belmar Park Thematic Playspace	350,000	-	350,000	-	HCA
Lakewood Cultural Center Sound Upgrade	-	-	-	100,000	OS
O'Kane Historic District Restorations	383,000	-	383,000	-	OS
Peerless Gas Station	200,000	300,000	500,000	-	HCA/OS/TABOR
Performance Now Theater Co.	325,000	-	325,000	325,000	Grant/HCA Reserve
Presley Theatre Productions Corp	250,000	-	250,000	250,000	HCA
COMMUNITY RESOURCES - PARKS	\$ 2,649,000	\$ 1,022,000	\$ 3,671,000	\$ 3,052,000	
Bear Creek Trail Head and Dog Park	-	80,000	80,000	970,000	OS
Bear Creek Lake Park Improvements	75,000	177,000	252,000	545,000	OS
Belmar Park Improvements	500,000	500,000	1,000,000	400,000	OS
✓ JEFFCO SLASH Contribution	600,000	-	600,000	-	General
Lasley Park Tennis Court Replacement	150,000	60,000	210,000	-	OS
✓ Park Fertilizer Program	130,000	-	130,000	130,000	General/OS
Park Infrastructure	125,000	125,000	250,000	125,000	OS
Playground Replacement	120,000	230,000	350,000	170,000	OS
Residential Tree Assistance Program	250,000	(175,000)	75,000	200,000	OS*
Right-of-Way Mowing Contract	162,000	-	162,000	162,000	General
Small Park & Median Maintenance Contract	225,000	-	225,000	225,000	General
Trash Collection	100,000	25,000	125,000	125,000	General
Westborough Tennis Court Replacement	212,000	-	212,000	-	OS
COMMUNITY RESOURCES - PLANNING & CONSTR.	\$ 20,965,133	\$ 3,600,873	\$ 24,566,006	\$ 17,583,530	
Addenbrooke Park Improvements	500,000	(500,000)	-	-	OS/CT
Aquatic Infrastructure	200,000	-	200,000	200,000	CIF
Bear Creek Greenbelt Renovations	1,920,312	1,345,103	3,265,415	-	TABOR/OS
Bear Creek Lake Park Master Plan	200,000	10,000	210,000	-	OS
Bear Creek Lake Park Visitor Center Water Cistern	75,000	(75,000)	-	-	OS
Bulk Gas Utility	250,000	282,100	532,100	532,100	General
Carmody Center Pool Renovations	1,000,000	(470,000)	530,000	1,200,000	OS/CT
Carmody Pickleball Courts	1,200,000	(350,000)	850,000	-	OS
City Clerk Front Desk Remodel	200,000	(155,000)	45,000	-	CIF*
City Facilities Repairs	100,000	250,000	350,000	336,000	CIF
Civic Center &PSC Parking Structures	120,000	(120,000)	-	160,000	CIF*



**SCHEDULE OF CAPITAL PURCHASES
2023 - 2024 AUTHORIZATION SUMMARY**

DESCRIPTION	2023 Original Authorization	2023 Adjustment to Authorization	2023 Total Authorization	2024 Original Authorization	FUND
COMMUNITY RESOURCES – PLANNING & CONSTR. (continued)					
Civic Center Elevator Modernization	500,000	(495,000)	5,000	-	CIF*
Civic Center Elevator Plaza Replacement	120,000	(120,000)	-	400,000	CIF
Civic Center Parking Garage Fire Sprinkler Replacement	722,221	77,779	800,000	-	CIF*
✓ Community Solar Garden	177,600	(62,511)	115,089	115,089	General
CR Department Master Plan	200,000	(120,000)	80,000	-	OS
Custodial Services/ Civic Center	350,000	(37,431)	312,569	377,592	General
Custodial Services/ Recreation Centers	250,000	-	250,000	376,649	General
Electronic Vehicle Charging Station	-	-	-	386,000	CIF
Fire and Burglar Alarm Monitoring	100,000	(25,000)	75,000	75,000	General
Fire and Burglar Alarm Upgrades	50,000	25,000	75,000	75,000	CIF
Fleet Fluid Room & Piping	-	470,000	470,000	-	CIF
Furniture Replacement Municipal Facilities	100,000	-	100,000	100,000	General
Graham Park Renovations	-	-	-	280,000	OS/TABOR
Harrison Park Improvements	-	540,000	540,000	-	OS/CIF
Heritage Lakewood Belmar Park Sign Fabrication	-	-	-	400,000	HCA
Lakewood Cultural Center LED Lights	100,000	-	100,000	-	OS
Lakewood Park Improvements	500,000	(500,000)	-	-	OS
Lakewood Rides Lighted Parking	100,000	200,000	300,000	-	OS
LCC Classroom and tile improvements	-	60,000	60,000	200,000	OS
Maintenance Campus Rehabilitations	300,000	3,380,000	3,680,000	-	CIF*
McDonnell Park Renovations	200,000	-	200,000	200,000	CT
Morse Park Renovations	2,100,000	(2,100,000)	-	1,000,000	OS/CDBG/TABOR
Neighborhood Participation Program	180,000	99,000	279,000	120,000	OS/CIF
O'Kane Park Improvements	400,000	(300,000)	100,000	-	OS/CT
Park and Facility Improvements	1,800,000	(991,195)	808,805	1,320,100	OS/CT
Parkland Acquisition	-	6,390,000	6,390,000	740,000	OS/CT/TABOR/GF
Peak View Park Improvements	300,000	1,133,778	1,433,778	-	TABOR
Porter Park	1,000,000	(463,750)	536,250	500,000	TABOR
✓ Preventative Maintenance Software - Facilities	100,000	(50,000)	50,000	80,000	CIF
Public Building Assessment	200,000	(100,000)	100,000	-	General*
Public Safety Center Updates	500,000	(445,000)	55,000	160,000	CIF*
Quail Campus Fencing	-	-	-	300,000	OS
Quail Shop Renovations	100,000	-	100,000	100,000	CIF
Ravine Open Space Planning	-	-	-	100,000	OS
Ray Ross Improvements	-	200,000	200,000	950,000	TABOR
Recreation Center Improvements	300,000	(32,000)	268,000	-	OS
Surfside Repairs	-	250,000	250,000	-	OS
Two Creeks Park Development	1,200,000	(800,000)	400,000	2,000,000	OS
Walker-Branch Park Improvements	600,000	(600,000)	-	600,000	OS
Washington Heights Facility Improvements	50,000	-	50,000	250,000	OS
✓ Water Rights Consulting	100,000	-	100,000	100,000	OS
Whitlock Solar Panels	-	-	-	500,000	CT
Wright Street Park Improvements	2,500,000	(2,200,000)	300,000	3,350,000	OS/TABOR
COMMUNITY RESOURCES - RECREATION	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	
Fitness Center Equipment Replacment	100,000	-	100,000	100,000	ERF
✓ Sports League/Officials Contracts	100,000	-	100,000	100,000	General
FINANCE DEPARTMENT	\$ 893,000	\$ (28,000)	\$ 865,000	\$ 866,315	
Copier Leases	140,000	(5,000)	135,000	135,000	General
Financial Resilience Planning Study	121,000	(121,000)	-	-	General*
Financial Statement Audit	95,000	-	95,000	95,000	General
Investment Advisory Services	-	120,000	120,000	120,000	General
✓ Postage	117,000	(22,000)	95,000	95,000	General
✓ Revenue System Software	420,000	-	420,000	421,315	General



**SCHEDULE OF CAPITAL PURCHASES
2023 - 2024 AUTHORIZATION SUMMARY**

DESCRIPTION	2023 Original Authorization	2023 Adjustment to Authorization	2023 Total Authorization	2024 Original Authorization	FUND
INFORMATION TECHNOLOGY	\$ 7,665,000	\$ (1,947,128)	\$ 5,717,872	\$ 5,615,000	
✓ Asset Management System Maintenance	160,000	-	160,000	165,000	General
✓ Budget system maintenance	110,000	(6,000)	104,000	104,000	General
Building Permitting System Annual Subscription	-	-	-	195,000	General
CCO Technology Portfolio Optimization	-	-	-	109,000	ERF
Core Firewall Maintenance	215,000	-	215,000	225,000	General
✓ Court System Maintenance	75,000	-	75,000	75,000	General
Desktop Collaboration Software Licensing	475,000	-	475,000	475,000	General
Email security system maintenance	75,000	-	75,000	75,000	General
Enterprise Technology Management Solution	-	-	-	300,000	ERF
INFORMATION TECHNOLOGY (continued)					
HR Risk Management Solution	-	-	-	102,000	General
Identity Management System Maintenance	85,000	-	85,000	85,000	General
IT Infrastructure sustainability program for PCs, servers, storage, and other network components	800,000	-	800,000	1,800,000	ERF*
Managed Detection and Response	150,000	(40,000)	110,000	-	General
Network Fiber Expansion for Golf Courses and Bear Creek Lake Park	150,000	-	150,000	-	ERF*
New ERP Annual Subscription	325,000	-	325,000	500,000	ERF*
New ERP Implementation Services	1,525,000	233,872	1,758,872	175,000	ERF*
New ERP Managed Services	-	-	-	75,000	General
Police Portable Radios	2,500,000	(2,400,000)	100,000	-	ERF*
Radio System Maintenance	-	-	-	-	
Recreation System Replacement	-	250,000	250,000	120,000	General
✓ Security Camera Expansion	125,000	-	125,000	125,000	General*
✓ Technology Infrastructure Maintenance	85,000	15,000	100,000	100,000	General
✓ Telephone & Telecommunication	810,000	-	810,000	810,000	General
MUNICIPAL COURT	\$ 194,250	\$ -	\$ 194,250	\$ 209,737	
Public Defender	194,250	-	194,250	209,737	General
PLANNING	\$ 5,013,630	\$ 830,876	\$ 5,844,506	\$ 8,934,236	
40W Artline Framework Plan	135,000	-	135,000	135,000	Grant
40W ArtLine Lighting and Crosswalk Project	-	530,000	530,000	530,000	Grant
40W Artline Safety Implementation Project	165,000	-	165,000	165,000	Grant
CDBG contract for water taps for JCMH affordable housing development	190,000	-	190,000	190,000	CDBG
CDBG contract to install new playground equipment at Morse Park	358,000	-	358,000	358,000	CDBG
CDBG contract to renovate the Patterson Head Start cottages	500,000	-	500,000	500,000	CDBG
CDBG homeowner rehab program	85,000	-	85,000	85,000	CDBG
CDBG-COVID funding to assist in COVID-19 response and recovery	716,130	(441,130)	275,000	275,000	CDBG
Comprehensive Plan Special Studies	200,000	-	200,000	200,000	General
DOLA Planning Grant for Housing Plan	104,500	-	104,500	-	Grant
DOLA Transformational Homelss Grant	-	289,000	289,000	289,000	Grant
Emergency rent assistance and eviction prevention	-	282,236	282,236	282,236	CDBG
Encampment Cleanup Contractor	-	100,000	100,000	100,000	General
FEMA Grant: Climate & Social Vulnerability Study	-	135,000	135,000	135,000	Grant
Homeless Navigator Vehicles and Trailers	160,000	-	160,000	160,000	General*
✓ Homeless Services	-	100,000	100,000	-	Grant
Turf Replacement Program Grant	-	-	-	80,000	Grant
Water Conservation Programs Grant	-	121,000	121,000	-	Grant
West Colfax Pedestrian Safety Project	-	1,264,770	1,264,770	3,000,000	Grant
West Colfax Streetscape and Art Improvements - Ward 2	400,000	-	400,000	400,000	General*
Westland Area Proposed Improvements	1,000,000	(1,000,000)	-	1,000,000	General
Westland Parking Lot Funds	1,000,000	(800,000)	200,000	800,000	General
Zoning Ordinance Amendment	-	250,000	250,000	250,000	General*



**SCHEDULE OF CAPITAL PURCHASES
2023 - 2024 AUTHORIZATION SUMMARY**

DESCRIPTION	2023 Original Authorization	2023 Adjustment to Authorization	2023 Total Authorization	2024 Original Authorization	FUND
POLICE DEPARTMENT	\$ 3,604,099	\$ 341,422	\$ 3,945,521	\$ 3,864,421	
✓ ALPR (Auto License Plate Readers)	500,000	-	500,000	500,000	Grant
Ammunition	-	106,607	106,607	160,938	General
Body Camera Program	1,000,000	(154,260)	845,740	845,740	TABOR
✓ DIMS Replacement	142,500	-	142,500	-	TABOR
Fentanyl Accountability Grant	-	168,880	168,880	168,880	GRANT
✓ Foothills Animal Shelter Annual Assessment	358,600	52,000	410,600	410,600	General
Janitorial	110,000	22,502	132,502	132,502	General
✓ Jefferson Center for Mental Health	150,625	-	150,625	150,625	General
✓ Jefferson County Regional Crime Lab	264,874	24,363	289,237	289,237	General
✓ Juvenile Assessment Center	85,000	8,638	93,638	100,419	General
Peace Officer Mental Health	130,000	(8,727)	121,273	121,273	GRANT
✓ PorchLight Family Justice Center	110,000	-	110,000	110,288	General
✓ RMS Data Storage - Azure Cloud	300,000	-	300,000	300,000	General
✓ RMS Data Storage - Niche	225,000	(40,000)	185,000	185,000	General
✓ RMS Software - Licenses	-	-	-	-	General
Safety Enhancement Through Less Lethal Munitions	-	161,419	161,419	161,419	GRANT
Training Room Upgrade	127,500	-	127,500	127,500	TABOR
✓ Vehicle Auto Theft Task Force Replacement	-	-	-	-	Grant
POLICE DEPARTMENT (continued)					
✓ Wellness Psychiatric Services	100,000	-	100,000	100,000	TABOR
PUBLIC WORKS – ADMINISTRATION	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,150,000	
Design Survey - Capital Projects	-	-	-	150,000	TABOR
Potential Grants	1,000,000	-	1,000,000	1,000,000	Grant
PUBLIC WORKS – ENGINEERING	\$ 36,086,209	\$ (11,813,191)	\$ 24,273,018	\$ 36,223,259	
6th Ave Frontage Rd Improvements (Alkire to Eldridge)	-	-	-	585,259	CIF
Brownfields Funds	450,000	-	450,000	450,000	Grant
Contract Building Plan Review Services	600,000	-	600,000	600,000	General
Contract Expedited Building Plan Review Services	75,000	-	75,000	75,000	General
Design Standards Update	-	100,000	100,000	-	General
✓ Development Participation	200,000	(80,000)	120,000	-	CIF
Environmental Consulting Services	150,000	50,000	200,000	200,000	General
Extend Sidewalk Byers/Vance	-	120,000	120,000	-	CIF
Google Fiber Deployment - Plan Review and Inspection	-	100,000	100,000	200,000	GF
Kipling Median Modifications at Hampden	-	250,000	250,000	-	Grant/CIF
Local Drainage Improvements	1,350,000	(850,000)	500,000	775,000	SWEF
✓ Major Drainageway Improvements	14,700,000	(8,455,000)	6,245,000	19,430,000	SWEF/General
✓ Potable Water Purchases	1,030,000	-	1,030,000	1,096,000	WEF
Recycling Services	185,000	(21,000)	164,000	166,000	General
Recycle Center Office Trailer Replacement	-	110,000	110,000	-	CIF
ROW ADA Compliance	-	-	-	250,000	CIF
Sewer Utility Capital Projects	1,600,000	(1,200,000)	400,000	400,000	SEF
Sheridan Blvd Sidewalk (Jewell Ave to Florida Ave)	-	-	-	200,000	TABOR
Sidewalk-Shared Use Path Construction	2,560,000	126,101	2,686,101	5,355,000	CIF/TABOR/Grants
✓ Utility Billing System Annual Costs	91,000	-	91,000	91,000	WEF/SEF/SWEF
Wadsworth at Morrison Road	8,643,952	(1,250,952)	7,393,000	-	Grant/TABOR/OS
Wadsworth Blvd Sidewalk (Mansfield to Jefferson and Eastman to Yale)	-	-	-	200,000	TABOR
Wadsworth Blvd Sidewalk (South of Mansfield Ave)	-	277,917	277,917	-	TABOR
✓ Wastewater Treatment Charges	2,701,257	348,743	3,050,000	3,150,000	SEF
Water Utility Capital Projects	1,750,000	(1,439,000)	311,000	2,200,000	WEF
W-Line Bridge at 6th Ave Lighting Project	-	-	-	800,000	CIF



**SCHEDULE OF CAPITAL PURCHASES
2023 - 2024 AUTHORIZATION SUMMARY**

DESCRIPTION	2023 Original Authorization	2023 Adjustment to Authorization	2023 Total Authorization	2024 Original Authorization	FUND
PUBLIC WORKS – FLEET MGMT	\$ 10,020,000	\$ (1,688,700)	\$ 8,331,300	\$ 8,226,300	
Electric Vehicle Infrastructure (Charging Stations)	-	276,000	276,000	276,000	CIF
Fuel Management System Replacement	280,000	(105,000)	175,000	-	CIF
✓ Fuel Management System Contractor Services	80,000	-	80,000	-	CIF
Fuel, Oil, Lubricants	60,000	-	60,000	60,000	
Fuel Purchases	5,000,000	(2,000,000)	3,000,000	3,000,000	General
Vehicle Repair, Accessory & Maintenance Services	1,100,000	140,300	1,240,300	1,240,300	General
Vehicles and Equipment	3,500,000	-	3,500,000	3,650,000	ERF
PUBLIC WORKS – STREET MAINTENANCE	\$ 14,499,000	\$ (275,623)	\$ 14,223,377	\$ 13,697,000	
Asphalt Supply Contract(Pri/Sec)	244,000	5,000	249,000	249,000	General/CIF
Asphalt Surface Restoration	1,400,000	-	1,400,000	1,400,000	CIF
Automatic Meter Reading (AMR) - Water Utility	260,000	415,000	675,000	50,000	WEF
✓ Belmar Snow Removal	75,000	-	75,000	78,000	General
Bridge Rehabilitation Contract	1,000,000	(43,000)	957,000	300,000	CIF
Concrete Repair Program	1,450,000	950,000	2,400,000	1,450,000	CIF
Crack Seal Contract	600,000	-	600,000	600,000	CIF
Pipe and Manhole Inspection & Cleaning Contract	250,000	-	250,000	250,000	SEF
Sewer Lining Contract	350,000	-	350,000	350,000	SEF
Snow and Ice Materials	395,000	-	395,000	395,000	General
Snowplow Contracting Services	375,000	-	375,000	375,000	General
Stormwater Maintenance Services	300,000	-	300,000	400,000	SWEF
Street Overlay Contract	7,800,000	(1,602,623)	6,197,377	7,800,000	CIF
PUBLIC WORKS – TRANSPORTATION ENG	\$ 5,944,271	\$ 30,594,428	\$ 36,538,699	\$ 11,293,008	
20th/Teller signal rebuild & sidewalk	-	20,000	20,000	1,290,000	CIF
6th Ave and Wadsworth Interchange Partnering	-	-	-	1,000,000	GRANT
Alameda/Urban & Miss/Union signal rebuilds	-	-	-	1,160,000	CIF
Annual Traffic Signal Replacements	1,060,000	(110,000)	950,000	2,295,000	CIF
PUBLIC WORKS – TRANSPORTATION ENG (continued)					
Colfax Pedestrian Safety and Infrastructure Project	-	28,000,000	28,000,000	-	CIF/EDF/Grant/ TABOR
Design Survey - Capital Projects	80,000	(70,000)	10,000	150,000	TABOR
✓ Electricity for signals, signs and street lights	1,770,000	(64,263)	1,705,737	1,705,737	General
Heavy Maintenance Contract Work (Traffic Safety/Signal Maintenance)	595,106	595,106	1,190,212	595,106	CIF/GIF
Network Switch Replacement	450,000	-	450,000	-	CIF*
On Call Traffic Consultant	-	100,000	100,000	100,000	CIF
Pavement Markings and Signs	252,165	-	252,165	252,165	CIF
Seperated Bike Lanes	-	-	-	900,000	CIF
Signal Inspections	100,000	-	100,000	100,000	CIF
Signs & Markings Utility Truck	-	-	-	90,000	CIF
SS4A grant and match	-	-	-	80,000	GF
✓ Street light repairs and maintenance	562,000	(62,000)	500,000	500,000	General
Traffic Signal Alameda Pkwy @ Utah Ave	550,000	(540,000)	10,000	540,000	TABOR
Traffic Signal on Union @ Florida	-	-	-	-	TABOR
Traffic Signal Reconstruction on Kipling @ 8th Place & Federal Center Gate #1	-	3,240,585	3,240,585	-	Grant/CIF
Traffic Signal Reconstruction on Simms St @ 8th Ave	525,000	(515,000)	10,000	535,000	TABOR
PUBLIC WORKS – STORMWATER UTILITY	\$ -	\$ 5,075,000	\$ 5,075,000	\$ 17,000,000	
North Dry Guch Drainageway Improvement	-	5,075,000	5,075,000	17,000,000	SEF



**SCHEDULE OF CAPITAL PURCHASES
2023 - 2024 AUTHORIZATION SUMMARY**

DESCRIPTION	2023 Original Authorization	2023 Adjustment to Authorization	2023 Total Authorization	2024 Original Authorization	FUND
NON-DEPARTMENTAL	\$ 35,147,350	\$ (102,785)	\$ 35,044,565	\$ 40,971,565	
ADA Evaluation and Consultation	150,000	-	150,000	625,000	WCF*
✓ City Manager's Severance Fund	252,000	(252,000)	-	252,000	General
Civic Center Safety and Security Plans	240,000	(240,000)	-	200,000	PCF/WCF
Dental Insurance	975,000	-	975,000	975,000	General
Employer Pension Contributions	10,922,300	-	10,922,300	10,922,300	All
Insurance Claims (Liability, Property/Casualty, Workers' Compensation)	3,500,000	-	3,500,000	3,500,000	PCF/WCF
Insurance Premiums (Liability, Property/Casualty, Workers' Compensation)	742,500	389,215	1,131,715	1,131,715	PCF/WCF
Life Insurance	274,300	-	274,300	274,300	General
Long-term Disability Insurance	489,250	-	489,250	489,250	General
Medical Insurance	15,925,000	-	15,925,000	15,925,000	General
Medical Insurance (Retiree)	174,000	-	174,000	174,000	General
Navigation Center	-	-	-	5,000,000	General
✓ Previous City Manager's Trust	310,000	-	310,000	310,000	General
Retiree Health	340,000	-	340,000	340,000	General
Risk Third Party Administrator	440,000	-	440,000	440,000	PCF/WCF
Survivor Benefits	138,000	-	138,000	138,000	General
Unemployment Claims - State of Colorado	150,000	-	150,000	150,000	General
Vision Insurance	125,000	-	125,000	125,000	General
TOTAL PURCHASES \$75,000 AND GREATER	\$ 147,219,942	\$ 26,779,188	\$ 173,999,130	\$ 172,851,221	

FUND:

CDBG = Community Development Block Grant

CIF = Capital Improvement Fund

CT = Conservation Trust Fund

ED = Economic Development

ERF = Equipment Replacement Fund

HOME = HOME Grant

HCA = Heritage Culture and The Arts Fund

✓ Sole Source

*Funded with American Rescue Plan Act Reveal Replacement Funds

MD = Medical & Dental Self-Insurance

OS = Open Space Fund

PCF = Property/Casualty Self-Insurance Fund

TABOR = Projects Funded from TABOR Non-Refunds

SEF = Sewer Enterprise Fund

SWEF = Stormwater Enterprise Fund

WCF = Workers' Compensation Self-Insurance Fund

WEF = Water Enterprise Fund

The schedule above is required by City Council.



SCHEDULE OF TRANSFERS

	2022 Revised	2023 Budget	2023 Revised	2024 Budget
FROM:				
TO:				
TRANSFER PURPOSE				
General Fund	\$ 30,822,255	\$ 7,352,282	\$ 15,777,967	\$ 23,350,428
Capital Improvement Fund	\$ 6,885,599	\$ 1,000,000	\$ 3,900,000	\$ 2,250,000
Maintenance Campus Remediation	4,000,000	-	-	-
Sidewalks and Share Use Paths Construction	500,000	500,000	2,900,000	1,500,000
Building Infrastructure Maintenance	500,000	500,000	500,000	500,000
ARPA CIF Revenue Replacement	818,378	-	-	-
Civic Center Garage Fire System	722,221	-	-	-
City Clerk Remodel Safety Enhancements	345,000	-	-	-
Revolving Sustainability Contribution			500,000	250,000
Neighborhood Improvement Program				
Heritage, Culture, and The Arts Fund	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
City Participation	1,100,000	1,100,000	1,100,000	1,100,000
Grants Fund	\$ -	\$ -	\$ 500,000	\$ 500,000
City Match to Grant Fund			500,000	500,000
Equipment Replacement Fund	\$ 7,875,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
IT Infrastructure Sustainability Program	1,400,000	1,400,000	1,400,000	1,400,000
Citywide Radio System Upgrade	400,000	-	-	-
Citywide Portable Radio Replacement	2,500,000	-	-	-
ERP Implmentation (JD Edwards Replacement)	3,175,000	-	-	-
Network Fiber Expansion	150,000	-	-	-
Public Safety Video Camera Infrastructure	150,000	-	-	-
Recreation Gym Equipment	100,000	100,000	100,000	100,000
Property & Casualty Self-Insurance Fund	\$ 3,000,000	\$ -	\$ -	\$ -
Worker's Compensation Self-Insurance Fund	\$ 2,000,000	\$ -	\$ -	\$ -
TABOR Fund	\$ 9,961,656	\$ 3,752,282	\$ 8,777,967	\$ 8,317,701
2022 TABOR Non-Refund (Estimate)	9,961,656			
2023 TABOR Non-Refund (Estimate)		3,752,282	8,777,967	
2024 TABOR Non-Refund (Estimate)				8,317,701
Stormwater Fund	\$ -	\$ -	\$ -	\$ 9,682,727
2024 Internal Loan for North Dry Gulch				9,682,727



SCHEDULE OF TRANSFERS

	2022 Revised	2023 Budget	2023 Revised	2024 Budget
Medical & Dental Self-Insurance Fund	\$ 1,200,000	\$ 1,200,000	\$ 3,200,000	\$ 2,200,000
Property & Casualty Self-Insurance Fund	\$ 600,000	\$ 600,000	\$ 2,600,000	\$ 1,600,000
Worker's Compensation Self-Insurance Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
TOTAL TRANSFERS	\$ 32,022,255	\$ 8,552,282	\$ 18,977,967	\$ 25,550,428

*The Lakewood Reinvestment Authority is a separate legal entity not presented in this budget document.



STAFFING SUMMARY

City Manager's Office

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
City Manager	1.00	1.00	1.00	1.00
Business Specialist II	-	1.00	-	-
Business Specialist III	1.00	-	1.00	1.00
Communications & PI Supervisor	-	-	1.00	1.00
Communications Supervisor	-	1.00	1.00	1.00
Deputy City Manager	1.00	2.00	2.00	2.00
Digital Content Specialist	-	-	-	-
Economic Development Director	0.75	0.75	0.75	0.75
Economic Development Manager	-	-	-	-
Economic Development Spec	2.00	2.00	2.00	2.00
Exec Asst To Mayor & CM	1.00	1.00	1.00	1.00
Internal Communications Manager	1.00	1.00	1.00	1.00
Manager of Communications	-	-	-	-
Manager-Strategic Initiatives	-	-	-	-
Media Services Manager	1.00	1.00	1.00	1.00
Print Shop Operator	1.00	1.00	1.00	1.00
Public Information Officer I	2.00	2.00	2.00	2.00
Public Information Officer II	1.00	1.00	-	-
Sr. Economic Development Spec	2.00	2.00	2.00	2.00
Total Full-Time FTE's	14.75	16.75	16.75	16.75

City Attorney's Office

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
City Attorney, City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney, Asst City Atty/Muni Prosecutor	3.00	3.00	3.00	3.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Lead Municipal Prosecutor	1.00	1.00	1.00	1.00
Legal Office Support Administrator	1.00	1.00	1.00	1.00
Municipal Prosecutor I	3.00	1.00	2.00	2.00
Municipal Prosecutor II	-	1.00	-	-
Sr. Assistant City Attorney	2.00	3.00	3.00	3.00
Total Full-Time FTE's	12.00	12.00	12.00	12.00



STAFFING SUMMARY

City Clerk's Office

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
City Clerk	1.00	1.00	1.00	1.00
Business Specialist II	3.00	3.00	2.00	2.00
Business Specialist III	-	-	1.00	1.00
Business Specialist IV	-	1.00	-	-
Deputy City Clerk	1.00	1.00	1.00	2.00
Licensing Mgmt Inspector	-	-	1.00	1.00
Licensing Management Specialist	1.00	1.00	1.00	1.00
Records Analyst I	1.00	1.00	1.00	1.00
Records Analyst II	-	-	-	-
Records Manager	1.00	1.00	1.00	1.00
Total Full-Time FTE's	8.00	9.00	9.00	10.00

Community Resources

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Director of Community Resources	1.00	1.00	1.00	1.00
Aquatic Specialist	-	-	3.00	3.00
Aquatics Coordinator	3.00	2.00	1.00	1.00
Aquatics Maintenance Specialist	-	1.00	1.00	1.00
Arborist	2.00	2.00	2.00	2.00
Arts Programming Curator	1.00	1.00	1.00	1.00
Assistant Golf Course Pro	4.00	4.00	4.00	4.00
Asst Facility Specialist	4.00	4.00	5.00	5.00
Asst Golf Course Superintendent	1.00	1.00	1.00	1.00
Bldg & Repair Tech	1.00	1.00	-	-
Building & Maintenance Supv	1.00	1.00	1.00	1.00
Building Custodian	1.00	2.00	2.00	2.00
Building Maint Specialist	6.00	6.00	6.00	6.00
Buildings Operations Supervisor	1.00	1.00	1.00	1.00
Bus Driver	3.00	3.00	3.00	3.00
Business & Data Coordinator	1.00	1.00	1.00	1.00
Business & Enrollment Coord	1.00	-	-	-
Business Specialist II	4.00	5.00	3.00	3.00
Business Specialist III	4.00	3.00	3.00	3.00
Business Specialist IV	-	1.00	1.00	1.00
Business Specialist Supervisor	1.00	1.00	1.00	1.00
Community Events Coordinator	1.00	1.00	1.00	1.00
Computer Sys Irrigation Coord Golf	1.00	1.00	1.00	1.00

**STAFFING SUMMARY***Community Resources (continued)*

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Computer Sys Irrigation Coord Parks	2.00	2.00	2.00	2.00
Cultural Center Admin	1.00	1.00	1.00	1.00
Cultural Center Facility Coord	1.00	1.00	1.00	1.00
Cultural Programs Coordinator	2.00	2.00	2.00	2.00
Digital Marketing Specialist	1.00	1.00	1.00	1.00
Early Childhood Educ Supv	1.00	1.00	1.00	1.00
Early Childhood Mentor-Coach	1.00	1.00	1.00	1.00
Early Head Start Home Visitor	2.00	2.00	2.00	2.00
Early Childhood Mental Health Coord	1.00	1.00	1.00	1.00
ECE Health & Safety Coord	1.00	-	-	-
Electrician I	2.00	2.00	2.00	2.00
Electrician II	1.00	1.00	1.00	1.00
Facility Specialist-WashHgtArt	-	-	1.00	1.00
Family Services Manager	1.00	1.00	-	-
Family Support Team Coord	1.00	1.00	1.00	1.00
Family Support Worker	3.00	2.00	2.00	2.00
Forestry Supervisor	1.00	1.00	1.00	1.00
Golf Course Equipment Spec	1.00	-	-	-
Golf Course Irrigation Tech	-	-	1.00	1.00
Golf Course Maint Spec	2.00	3.00	3.00	3.00
Golf Course Mechanic	2.00	2.00	2.00	2.00
Golf Fac Cart/Clubhouse Main Ttech	1.00	1.00	1.00	1.00
Golf Professional	1.00	1.00	1.00	1.00
Graphic Design Supervisor	1.00	1.00	1.00	1.00
Graphic Designer	1.00	2.00	2.00	2.00
Graphic Designer I	1.00	-	-	-
Greenhouse Lead	1.00	1.00	1.00	1.00
Greenhouse Technician	1.00	1.00	1.00	1.00
Head Start Administrator	1.00	1.00	1.00	1.00
Head Start Classroom Coord	-	2.00	2.00	2.00
Head Start Co-Teacher	2.00	1.00	2.00	2.00
Head Start Teacher	2.00	2.00	2.00	2.00
Heritage Center Administrator	1.00	1.00	1.00	1.00
Heritage, Culture & Arts Mgr	1.00	1.00	1.00	1.00
HVAC Technician I	2.00	2.00	-	-
HVAC Technician II	-	-	2.00	2.00
Land-Design-Facilities Admin	1.00	1.00	1.00	1.00
Landscape Architect	2.00	3.00	3.00	3.00
Lead Arborist	1.00	1.00	1.00	1.00
Lead Building Custodian	2.00	1.00	1.00	1.00
Lead Bus Driver	2.00	2.00	2.00	2.00

**STAFFING SUMMARY***Community Resources (continued)*

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Lead Substitute Teacher	1.00	1.00	1.00	1.00
Marketing & Business Devel Coor	1.00	1.00	1.00	1.00
Marketing & Promotions Supv	1.00	1.00	1.00	1.00
Museum Curator	1.00	1.00	1.00	1.00
Museum Program Specialist	1.00	1.00	1.00	1.00
Natural Resources Specialist	1.00	1.00	1.00	1.00
Naturalist/Park Ranger	1.00	1.00	1.00	1.00
Open Space Parks Supervisor	1.00	1.00	1.00	1.00
Open Space Trails Specialist	-	-	-	1.00
Park Ranger I	1.00	1.00	-	-
Park Ranger	2.00	4.00	5.00	5.00
Parks & Facilities Const. Coor	1.00	1.00	1.00	1.00
Parks Equipment Mechanic	1.00	1.00	1.00	1.00
Parks Maint Spec	19.00	19.00	19.00	21.00
Parks Maintenance Lead	7.00	7.00	7.00	7.00
Parks Manager	1.00	1.00	1.00	1.00
Parks Supervisor	3.00	4.00	4.00	4.00
Planner II	1.00	2.00	2.00	2.00
Planning & Construction Tech	-	-	1.00	1.00
Plumber	1.00	1.00	-	-
Plumber II	-	-	2.00	2.00
Pool Manager	3.00	3.00	-	-
Preschool Assistant II	3.00	3.00	1.00	1.00
Projects & Maintenance Manager	1.00	1.00	1.00	1.00
Public Engagement/Operations Dm	1.00	1.00	1.00	1.00
Recreation & Golf Manager	1.00	1.00	1.00	1.00
Recreation Administrator-Fac's	2.00	2.00	1.00	1.00
Recreation Administrator-Prgms	1.00	1.00	1.00	1.00
Recreation Coordinator	3.00	8.00	-	-
Recreation Coordinator - Facilities	4.00	4.00	5.00	5.00
Recreation Coor-Family Services	-	-	1.00	1.00
Recreation Coordinator - Programs	-	-	7.00	7.00
Recreation Programmer I	2.00	2.00	-	-
Recreation Programmer II	3.00	3.00	-	-
Recreation Specialist-Facilities	3.00	6.00	6.00	6.00
Recreation Supervisor-Fac's	-	-	2.00	2.00
Recreation Supervisor-Prgms	-	-	2.00	2.00
Recreation Supv - Family Services	-	-	1.00	1.00
Recreation Supv/Aquatics	1.00	-	-	-
Right-Of-Way Specialist	1.00	1.00	1.00	1.00



STAFFING SUMMARY

Community Resources (continued)

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Second Asst Superintendent	2.00	1.00	2.00	2.00
Senior Sppt Serv Specialist	1.00	1.00	1.00	1.00
Superintendent of Golf Courses	1.00	1.00	1.00	1.00
Theater Assist Tech Director	1.00	1.00	1.00	1.00
Theater Technical Director	1.00	1.00	1.00	1.00
Ticket Office/Revenue Serv Coord	1.00	1.00	1.00	1.00
Transp & Spt Serv Admin	-	-	1.00	1.00
Transp Scheduler/Dispatcher	1.00	1.00	1.00	1.00
Transportation Serv Coord	1.00	1.00	1.00	1.00
Visitor Center Specialist	1.00	1.00	1.00	1.00
Visitor Services Coordinator	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	1.00	1.00	1.00
Water Quality/Maintenance Tech	1.00	1.00	1.00	1.00
Total Full-Time FTE's	183.00	191.00	191.00	194.00

Finance

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Chief Financial Officer	1.00	1.00	0.95	0.95
Accountant I	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00
Accountant III	3.00	2.80	1.80	1.80
Accountant III - Provisional	-	-	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Administrative Asst	-	1.00	1.00	1.00
Budget & Financial Strategy Manager	1.00	1.00	0.95	0.95
Budget Administrator	-	-	-	-
Business Operations Manager	-	-	-	-
Business Specialist II	1.00	-	-	-
Business Specialist III	1.00	-	-	-
Buyer I	-	-	1.00	1.00
Buyer II	1.00	1.00	-	-
Contract Admin - Legal	1.00	1.00	1.00	1.00
Contract Administrator	1.00	1.00	1.00	1.00
Controller	1.00	1.00	1.00	1.00
Financial Analyst	1.00	2.00	2.00	2.00
Finance Process Analyst	-	-	1.00	1.00



STAFFING SUMMARY

Finance (continued)

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Payroll Accountant	1.00	1.00	1.00	1.00
Purchasing/Mailroom Supervisor	1.00	1.00	1.00	1.00
Revenue Manager	1.00	1.00	0.95	0.95
Revenue Supervisor	1.40	1.40	1.50	1.50
Revenue Technician	2.00	2.00	2.00	2.00
Sr. Financial Analyst	-	-	-	-
Tax Auditor I	2.00	4.00	4.00	4.00
Tax Auditor II	2.00	1.00	1.00	1.00
Tax Auditor III	1.00	1.00	-	1.00
Total Full-Time FTE's	26.40	27.20	27.15	28.15

Human Resources

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Director of Human Resources	1.00	1.00	1.00	1.00
ADA Coordinator			1.00	1.00
Asset Coordinator	-	1.00	1.00	1.00
Benefits & Compensation Spec	1.00	1.00	1.00	1.00
Compensation Consultant-Provi			1.00	1.00
HR Business Coordinator	-	1.00	1.00	1.00
HR Business Coordinator Provisional	-	-	1.00	1.00
Hr Business Partner	2.00	2.00	2.00	2.00
HR Business Supervisor	1.00	-	-	-
HR Operations Manager	-	1.00	1.00	1.00
HR Talent Manager				
Manager of Org Dev & Risk	1.00	-	-	-
Master CDL Trainer	-	1.00	1.00	1.00
Office Manager	1.00	-	-	-
Operations Manager	-	-	-	-
Sr Hr Business Partner	1.00	1.00	1.00	1.00
Talent Acquisition Coordinator	1.00	0.40	0.40	0.40
Total Rewards Analyst	-	-	1.00	1.00
Total Rewards Manager	1.00	1.00	1.00	1.00
Workers' Comp/Safety Manager	0.30	0.30	0.30	0.30
Total Full-Time FTE's	10.30	10.70	14.70	14.70



STAFFING SUMMARY

Non-Departmental

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
ADA Coordinator	1.00	1.00	-	-
Benefits Specialist	1.00	1.00	-	-
Enterprise Training Manager	1.00	1.00	1.00	1.00
Occup Health & Wellness Coord	1.00	1.00	-	-
Risk Mgmt Claims Specialist	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	-	-	-
Workers' Comp/Safety Manager	0.70	0.70	0.70	0.70
Total Rewards Analyst	-	-	1.00	1.00
Placeholder for Position	-	10.00	9.00	10.00
Total Full-Time FTE's	6.70	15.70	12.70	13.70

Information Technology

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Chief Information Officer	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	1.00	1.00
Bus Relationship Mgr/Analysts	-	-	-	-
Business Solutions Partner	3.00	3.00	3.00	3.00
Business Transformation Mgr	-	1.00	1.00	1.00
Communications Systems Tech	1.00	1.00	1.00	1.00
ERP Support Analyst	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
GIS Technician	-	-	-	1.00
Information Security Officer	1.00	1.00	1.00	1.00
IT Supervisor	3.00	3.00	3.00	3.00
Lead Technology Support Partner	1.00	1.00	1.00	1.00
Network Engineer	-	-	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00
Radio Communications Eng Supv	1.00	1.00	1.00	1.00
Radio Communications Engineer	1.00	1.00	1.00	1.00
Service Desk Supervisor	1.00	-	-	-
Service Desk Technician	-	-	-	-
Software Engineer	1.00	-	-	-
Sr Bus Relationship Mgr/Analyst	-	-	-	-
Sr Business Solutions Partner	1.00	1.00	1.00	1.00
Sr Network Engineer	1.00	1.00	1.00	1.00
Sr Software Engineer	3.00	4.00	4.00	4.00



STAFFING SUMMARY

Information Technology (continued)

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Sr. System Engineer	1.00	1.00	2.00	2.00
System Engineer	1.00	1.00	-	-
Technology Support Partner II	3.00	3.00	3.00	3.00
Telecommunications Engineer	1.00	1.00	-	-
Total Full-Time FTE's	29.00	29.00	29.00	30.00

Municipal Court

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Presiding Municipal Judge	1.00	1.00	1.00	1.00
Chief Court Marshal	1.00	1.00	1.00	1.00
Chief Probation Officer	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Court Marshal	3.00	4.00	3.00	3.00
Court Services Supervisor	1.00	1.00	1.00	1.00
Court Technician	6.00	5.00	5.00	5.00
Judicial Specialist	6.00	7.00	7.00	7.00
Lead Court Specialist	1.00	1.00	-	-
Municipal Judge	1.00	1.00	1.00	1.00
Probation Support Tech	1.80	1.00	1.00	1.00
Probation/Diversion Officer	3.80	4.00	4.00	4.00
Sr Court Marshal	1.00	1.00	2.00	2.00
Sr Probation/Diversion Officer	1.00	1.00	1.00	1.00
Violations Bureau Chief	1.00	1.00	1.00	1.00
Total Full-Time FTE's	29.60	32.00	30.00	30.00

Planning

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Director of Planning	1.00	1.00	1.00	1.00
Associate Planner	1.00	2.00	1.00	1.00
Business Specialist III	1.00	1.00	1.00	1.00
Community Events Coordinator	1.00	1.00	-	-
Homeless Coordinator	1.00	1.00	1.00	1.00
Housing Navigator				1.00

*Planning (continued)*

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Neighborhood Support Team Coordinator	-	1.00	1.00	1.00
Planner	4.00	3.00	4.00	4.00
Planning Manager-Sustainability	1.00	1.00	1.00	1.00
Planning Mgr - Comprehensive & Rsch	1.00	1.00	1.00	1.00
Planning Mgr-Devlp Assistance	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00
Principal Planner	3.00	2.00	1.00	1.00
Resource Development Specialist	-	-	-	1.00
Resource Development Supv	1.00	1.00	1.00	1.00
Right-Of-Way Agent	1.00	1.00	1.00	1.00
Right-Of-Way Technician I	1.00	1.00	1.00	1.00
Sr Planner	1.00	2.00	3.00	3.00
Sr Resource Devel Spec	2.00	1.00	1.00	1.00
Sr Resource Devel Spec-Provisi	-	1.00	1.00	1.00
Sr Sustainability Planner	2.00	2.00	2.00	2.00
Supv, Homeless-HousingPlanning	-	-	1.00	1.00
Sustainability Planner			1.00	2.00
Total Full-Time FTE's	24.00	25.00	26.00	29.00

Police Department

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Chief of Police	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	1.00	1.00
Animal Control OfficerI	2.00	3.00	3.00	3.00
Animal Control Officer II	2.00	3.00	3.00	3.00
Animal Control Supervisor	1.00	1.00	1.00	1.00
Assistant Chief of Police	-	-	1.00	-
Bus Spec-Invest Tech-CMAT	-	-	1.00	1.00
Business Specialist II	3.00	2.00	2.00	2.00
Business Specialist III	4.00	3.00	3.00	3.00
Business Specialist IV	-	1.00	1.00	1.00
Civilian Front Desk Attendant	-	-	-	1.00
Code Enforcement Coordinator	1.00	1.00	1.00	1.00
Code Enforcement Officer	3.00	3.00	3.00	3.00
Crime Analyst I	1.00	1.00	1.00	1.00
Crime Analyst II	1.00	1.00	1.00	1.00
Crime Lab Supervisor (JCRCL)	0.00	0.00	1.00	1.00
Crime Scene Analyst	1.00	1.00	1.00	1.00



STAFFING SUMMARY
Police Department (continued)

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Crime Scene Analyst (Wr)	1.00	1.00	1.00	1.00
Digital Forensics Analyst	-	1.00	1.00	1.00
Emergency Manager	1.00	1.00	1.00	1.00
Fingerprint Technician	2.00	2.00	2.00	2.00
Forensic Analysis Supervisor	1.00	1.00	1.00	1.00
Homeless Navigator	1.00	2.00	2.00	2.00
Investigative Technician I	3.00	-	-	-
Latent Print Examiner	3.00	3.00	-	-
LEAD Case Manager I	-	1.00	1.00	1.00
LEAD Case Manager II	-	1.00	1.00	1.00
Lead Code Enforcement Officer	1.00	1.00	1.00	1.00
Mental Health Co-Responder	-	-	-	2.00
Offender Registrar	2.00	2.00	2.00	2.00
Patrol Support Coordinator	1.00	1.00	1.00	1.00
Patrol Support Technician	2.00	2.00	2.00	2.00
Police Admin Coordinator	1.00	1.00	1.00	1.00
Police Agent	227.00	227.00	226.00	221.00
Police Commander	10.00	10.00	10.00	10.00
Police Community Serv Officer	7.00	8.00	8.00	10.00
Police Computer Analyst	1.00	1.00	1.00	1.00
Police Digital Mgmt Tech	-	2.00	3.00	3.00
Police Division Chief	3.00	3.00	3.00	3.00
Police Equipment Technician	-	1.00	1.00	1.00
Police Fugitive Warrant Tech	1.00	1.00	1.00	1.00
Police General Services Tech	2.00	1.00	1.00	1.00
Police Info Mgmt Sys Analyst	2.00	2.00	2.00	2.00
Police Info Mgmt Tech	16.00	16.00	14.00	15.00
Police Info Validation Tech	1.00	1.00	1.00	1.00
Police Investigative Technician	7.00	10.00	9.00	9.00
Police Property Evidence Tech	7.00	7.00	7.00	7.00
Police Property Services Supv	1.00	1.00	1.00	1.00
Police Records Admin Tech	1.00	1.00	1.00	1.00
Police Records Compliance Coord	1.00	1.00	1.00	1.00
Police Records Manager	1.00	1.00	1.00	1.00
Police Records Supervisor	2.00	2.00	2.00	3.00
Police Records Support Specialist	1.00	1.00	1.00	1.00
Police Sergeant	37.00	37.00	37.00	37.00
Police Training Unit Tech	1.00	1.00	1.00	1.00
Police Volunteer Prog Coord	1.00	1.00	1.00	1.00
Public Information Officer II	1.00	1.00	1.00	1.00
Quality Assur Coord (JCRCL)	1.00	1.00	1.00	1.00



STAFFING SUMMARY

Police Department (continued)

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Record Mgmt Sys Consortium Mgr	1.00	1.00	1.00	1.00
Record Mgmt Sys Consortium Tech Mgr	1.00	1.00	1.00	1.00
Records MgmtSysConsSptAnalyst	0.00	0.00	1.00	1.00
Sr Crime Scene Analyst	3.00	2.00	2.00	2.00
Sr Digital Forensics Analyst	1.00	1.00	1.00	1.00
Sr Forensic Scientist (JCRCL)	0.00	0.00	2.00	2.00
Talent Acquisition Coordinator	0.00	0.00	0.60	0.60
Victim Advocate	5.00	6.00	6.00	6.00
Victim Witness Assistant Supervisor	1.00	1.00	1.00	1.00
Total Full-Time FTE's	384.00	392.00	392.60	393.60

Public Works Department

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Director of Public Works	1.00	1.00	1.00	1.00
Alternative Transportation Coord	1.00	1.00	1.00	1.00
Building Inspector I	1.00	1.00	2.00	2.00
Building Inspector II	1.00	4.00	3.00	3.00
Building Inspector III	4.00	2.00	2.00	2.00
Building Inspector Supervisor	1.00	1.00	-	-
Building Official	1.00	1.00	1.00	1.00
Business Specialist I	-	-	-	-
Business Specialist II	2.00	2.00	2.00	2.00
Business Specialist III	3.00	3.00	3.00	3.00
Business Specialist Supervisor	-	-	-	-
City Engineer	1.00	-	-	-
City Engineer Capital Projects & Utilities	-	1.00	1.00	1.00
City Engineer Development Services	-	1.00	1.00	1.00
City Transportation Engineer	1.00	1.00	1.00	1.00
Civil Designer/CADD Tech	2.00	2.00	2.00	2.00
Civil Engineer I	1.00	1.00	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	2.00
Civil Engineer III	7.00	7.00	7.00	7.00
Constr Documents Tech	1.00	1.00	1.00	1.00
Construction Coordinator	1.00	1.00	1.00	1.00
Construction Inspector I	4.00	4.00	3.00	3.00
Construction Inspector II	2.00	2.00	2.00	2.00
Construction Inspector III	3.00	3.00	4.00	4.00

**STAFFING SUMMARY*****Public Works Department (continued)***

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Engineering Assistance Tech	1.00	1.00	1.00	1.00
Engr Dev Assist Coordinator	1.00	1.00	1.00	1.00
Environmental Services Coord	1.00	1.00	1.00	1.00
Fleet Maintenance Supervisor	-	1.00	1.00	1.00
Fleet Manager	1.00	1.00	1.00	1.00
Fleet Mechanic	7.00	7.00	7.00	8.00
Lead Fleet Mechanic	2.00	2.00	2.00	2.00
Maint Lead/Heavy Equip Oper	7.00	8.00	8.00	8.00
Maint Spec/Equipment Oper	11.00	13.00	13.00	13.00
Maintenance Specialist	4.00	3.00	10.00	10.00
Maintenance Supervisor	1.00	1.00	-	-
Maintenance Worker	11.00	8.00	5.00	5.00
Permit Counter Supervisor	1.00	1.00	1.00	1.00
Permit Technician	2.00	2.00	2.00	3.00
Plans Examiner I	1.00	2.00	2.00	2.00
Plans Examiner II	1.00	-	-	-
Principal Civil Engineer I	-	-	1.00	1.00
Principal Civil Engineer II	1.00	-	-	-
Public Works Operations Mgr	1.00	1.00	1.00	1.00
Revenue Supervisor	0.60	0.60	0.50	0.50
Right-Of-Way Agent	1.00	1.00	1.00	1.00
Right-of-Way Maintenance Tech	1.00	1.00	1.00	1.00
Sr Plans Examiner	3.00	3.00	1.00	1.00
Sr Principal Civil Engineer	1.00	1.00	-	-
Sr. Traffic Signal Spec	2.00	2.00	2.00	2.00
Stormwater Quality Coord	1.00	1.00	1.00	1.00
Street Maintenance Crew Ldr	3.00	3.00	3.00	3.00
Street Maint Superintendent	-	-	1.00	1.00
Traffic Signal Spec	4.00	2.00	2.00	4.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic Signs & Markings Spec III	1.00	1.00	1.00	1.00
Traffic Signs & Mrkg Supv	1.00	1.00	1.00	1.00
Traffic Signs & Mrkings Spec I	2.00	2.00	2.00	2.00
Traffic Signs & Mrkings Spec II	3.00	3.00	3.00	3.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Engineering Mgr	1.00	2.00	2.00	2.00
Transportation Engrng Tech II	3.00	3.00	3.00	3.00
Utilities Maintenance Supv	-	1.00	1.00	1.00
Utilities Superintendent	1.00	1.00	1.00	1.00
Utility Billing Specialist II	2.00	2.00	2.00	2.00
Utility Locator	1.00	1.00	1.00	1.00



STAFFING SUMMARY

Public Works Department (continued)

Position Description	2022 Revised FTE	2023 Budget FTE	2023R FTE	2024 FTE
Water And Sewer Technician	1.00	1.00	1.00	1.00
Total Full-Time FTE's	127.60	128.60	129.50	134.50
Grand Total Full-Time FTE's	855.35	888.95	890.40	906.40



O-2023-41

AS AMENDED

10-23-2023

AN ORDINANCE

ADOPTING A REVISED BUDGET FOR THE YEAR 2023 FOR THE CITY OF LAKEWOOD, COLORADO, AND FURTHER ADOPTING THE ANNUAL BUDGET FOR THE CITY FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024, AND ENDING ON DECEMBER 31, 2024, AS WELL AS SETTING THE MILL LEVY FOR THE YEAR 2024, ESTIMATING THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY LEVYING TAXES FOR THE YEAR 2023, TO DEFRAY THE COSTS OF MUNICIPAL GOVERNMENT OF THE CITY OF LAKEWOOD, COLORADO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024, AND ESTIMATING THE AMOUNT OF MONEY TO BE DERIVED FROM OTHER REVENUE SOURCES, SETTING FORTH THE APPROPRIATIONS FOR EACH FUND

WHEREAS, the City Manager of the City of Lakewood, designated to prepare both the revised annual budget for the year 2023 and the annual budget for the City of Lakewood, Colorado, for the fiscal year beginning January 1, 2024 and ending December 31, 2024, has prepared said budgets and has submitted them to City Council pursuant to the Lakewood Home Rule Charter; and

WHEREAS, after reviewing the requirements for anticipated expenditures as well as anticipated revenues from other sources for 2024, the City Council has determined that for the year 2023, the proper mill levy, which shall be collected in 2023 by the Treasurer of the County of Jefferson, State of Colorado, upon each dollar of the assessed valuation of all taxable property within the City, shall be temporarily be reduced to 4.28 mills from 4.711 mills; and

WHEREAS, the City Council, upon notice duly advertised, held Public Hearings on said budget and mill levy on October 9th, 2023, and October 23rd, 2023, pursuant to the Lakewood Home Rule Charter; and

WHEREAS, the City Council desires to establish a separate fund for the purpose of recording and tracking the expenditure of funds retained as required under election initiative 2D approved in the November 2018 regular election.

WHEREAS, the City Council also desires to authorize the City Manager to transfer unassigned funds between and among departments and funds as deemed appropriate, pursuant to Section 12.7 of the Lakewood Home Rule Charter; and

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Lakewood, Colorado, that:

SECTION 1. There is hereby appropriated from the revenue derived from taxation and from all other sources during the years 2023 and 2024, the amounts hereinafter designated as financial uses and ending balance as set forth in the following All Funds Summary:



ALL FUNDS SUMMARY

The following chart summarizes the financial sources, financial uses, and funds available for all City funds.

Funds	2023 Beginning Balance *	2023 Revised Financial Sources	2023 Revised Financial Uses	2023 Ending Balance	2024 Financial Sources	2024 Financial Uses	2024 Ending Balance
General	\$ 76,689,287	\$ 157,771,543	\$ 151,400,304	\$ 83,060,525	\$ 161,687,745	\$ 181,284,903	\$ 63,463,367
Special Revenue Funds	56,930,891	73,035,910	66,664,894	63,301,907	39,321,506	74,218,122	28,405,290
Conservation Trust	1,485,908	2,057,783	1,570,000	1,973,690	2,064,018	3,445,000	592,707
Economic	12,904,392	2,278,660	1,078,936	14,104,117	2,328,134	8,360,089	8,072,162
Grants	(1,150,813)	45,094,448	22,630,915	21,312,720	13,246,573	31,019,766	3,539,527
Heritage, Culture, Arts	1,234,914	3,213,939	3,464,676	984,177	3,313,358	3,409,326	888,209
Open Space	12,257,024	11,326,338	16,131,931	7,451,431	9,789,222	12,675,691	4,564,962
TABOR	30,199,466	9,064,742	21,788,437	17,475,771	8,580,201	15,308,250	10,747,723
Capital Projects Funds	37,769,843	31,368,527	40,210,682	28,927,688	30,788,635	40,706,566	19,009,757
Capital Improvement	27,176,600	26,183,527	33,012,610	20,347,517	25,453,634	34,047,566	11,753,585
Equipment	10,593,243	5,185,000	7,198,072	8,580,171	5,335,000	6,659,000	7,256,172
Enterprise Funds	60,526,181	20,128,355	25,692,558	54,961,978	30,301,727	39,870,656	45,393,049
Golf Course Enterprise	12,672,770	7,405,537	6,837,484	13,240,823	7,622,500	7,179,327	13,683,996
Sewer Enterprise	15,881,389	5,140,863	6,199,129	14,823,123	5,247,500	6,240,719	13,829,904
Stormwater Enterprise	29,156,225	6,083,653	10,201,028	25,038,849	15,992,727	23,849,008	17,182,568
Water Enterprise	2,815,797	1,498,302	2,454,916	1,859,183	1,439,000	2,601,602	696,581
Internal Service Funds	32,130,581	19,730,707	22,669,011	29,192,276	19,802,247	23,086,257	25,908,267
Medical/Dental							
Self-Insurance	13,499,875	14,671,458	18,574,021	9,597,311	15,761,807	18,169,593	7,189,525
Property & Casualty							
Self-Insurance	4,571,850	3,263,133	2,333,462	5,501,521	2,256,250	3,106,475	4,651,296
Retirees Health	4,626,814	63,385	160,000	4,530,199	57,000	160,000	4,427,199
Worker's							
Compensation	3,138,362	1,256,541	1,256,759	3,138,143	1,251,000	1,305,420	3,083,723
*City Manager's							
Pension Trust Fund	1,629,957	260,040	262,035	1,627,962	260,040	262,035	1,625,967
*Duty, Death, and							
Disability Fund	4,663,723	216,150	82,733	4,797,140	216,150	82,733	4,930,557
Total All Funds	\$ 264,046,782	\$ 302,035,041	\$ 306,637,448	\$ 259,444,374	\$ 281,901,859	\$ 359,166,503	\$ 182,179,729

* For all funds except the Enterprise Funds and the Internal Service Funds, the beginning balance is the fund balance. For the Enterprise Funds and the Internal Service Funds, the beginning balance is net position.

* Previously the City Manager's Pension Trust Fund and the Duty, Death, and Disability Fiduciary Funds have not been reported on in the Budget Book. These two funds will now be included in the Budget Process.

SECTION 2. Pursuant to the Lakewood Home Rule Charter, both the revised budget for the year 2023 and the budget for the City of Lakewood, Colorado for the fiscal year beginning January 1, 2024 and ending December 31, 2024 as heretofore proposed to the City Council by the City Manager, be and the same are hereby adopted and approved as the Revised 2023/2024 Annual Budget.

SECTION 3. The budget and financial policies herein are approved and adopted, and made part of the public records of the City. A copy of the Revised 2023/2024 Annual Budget is on file in the City Clerk's Office and is available for public inspection.



SECTION 4. For the purposes of defraying the expenses of the Budget of the City of Lakewood, Colorado, during the fiscal year beginning January 1, 2024 and ending on December 31, 2024, there is hereby levied a tax of 4.711 to 4.28 mills upon each dollar of the total valuation of all taxable property within the City of Lakewood, Colorado, for the year 2024.

SECTION 5. The City Manager or her designee is hereby authorized and directed to certify to the County Commissioners of the County of Jefferson, State of Colorado, the Total (gross) Mill Levy of 4.28 as herein set forth.


SECTION 6. Pursuant to Section 12.7 of the Lakewood Home Rule Charter, the City Council hereby authorizes the City Manager to transfer any unencumbered appropriation balance, or portion thereof, from unassigned funds between and among departments or funds as deemed appropriate.

SECTION 7. Pursuant to Section 12.6 (b) of the Lakewood Home Rule Charter, the TABOR fund is hereby created in order to provide for the deposit of monies to be held for special purposes determined by the City Council.

SECTION 8. This Ordinance shall take effect thirty (30) days after final publication.

I hereby attest and certify that the within and foregoing ordinance was introduced and read on first reading at a hybrid regular meeting of the Lakewood City Council on the 9th day of October, 2023; published by title in the Denver Post and in full on the City of Lakewood's website, www.lakewood.org, on the 12th day of October, 2023; set for public hearing on the 23rd day of October, 2023, read, finally passed and adopted by the City Council on the 23rd day of October, 2023 and, signed and approved by the Mayor on the 24th day of October, 2023.

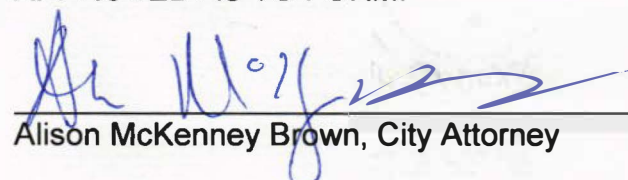



Adam Paul, Mayor

ATTEST:


Jay Robb, City Clerk

APPROVED AS TO FORM:


Alison McKenney Brown, City Attorney



ACRONYMS

ACH	Automated Clearing House
ACIC	Advisory Commission for an Inclusive Community
ADA	Americans with Disabilities Act
APCO	Association of Public Communications Officials
ARPA	American Recovery Plan Act
ARRA	American Recovery and Reinvestment Act
BCLP	Bear Creek Lake Park
BMP	Best Management Practices
BRE	Business Retention & Expansion
CAD	Computer-Aided Dispatch
CADD	Computer-Aided Design and Drafting
CAFR	Comprehensive Annual Financial Report
CAPER	Consolidated Annual Performance and Evaluation Report
CARES	Coronavirus Aid, Relief, and Economic Security Act (2020)
CAO	City Attorney's Office
CBI	Colorado Bureau of Investigation
CBM	Construction and Building Maintenance division
CCC	Clements Community Center
CCIC	Colorado Crime Information Center
CDBG	Community Development Block Grant
CDOT	Colorado Department of Transportation
CEG	Continuing Education Group
CIF	Capital Improvement Fund
CIPP	Capital Improvement and Preservation Plan
CJIS	Criminal Justice Information System
CMAQ	Congestion Management Air Quality (Federal Funds)
CML	Colorado Municipal League
COBRA	Consolidated Omnibus Budget Reconciliation Act of 1985
COP	Certificate of Participation
CORA	Colorado Open Records Act
Covid-19	Coronavirus Disease 2019
CPA	Certified Public Accountant



CPPB	Certified Professional Public Buyers
CPPO	Certified Public Procurement Officers
CR	Community Resources
CT	Conservation Trust Fund
DDACTS	Data-Driven Approaches to Crime and Traffic Safety
DMV	Department of Motor Vehicles
DNA	Deoxyribonucleic Acid
DRCOG	Denver Regional Council of Governments
DUI	Driving Under the Influence
ECE	Early Childhood Education
EconDev	Economic Development Division
ED	Economic Development (Fund)
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ERF	Equipment Replacement Fund
ERM	Electronic Records Management
EUDL	Enforcing Underage Drinking Laws
FASTER	Funding Advancement for Surface Transportation and Economic Recovery (defined within the Colorado Revised Statute, Title 43, Article 4, Part 8)
FBI	Federal Bureau of Investigations
FCC	Federal Communications Commission
FCPA	Fair Campaign Practices Act
FEMA	Federal Emergency Management Agency
FEVER	Fostering Electric Vehicle Expansion in the Rockies
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FMS	Financial Management System
FTA	Federal Transportation Act
FTE	Full Time Equivalent
GAAFR	Governmental Accounting, Auditing, and Financial Reporting
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board



GASB 54	The Governmental Accounting Standards Board Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions
GENERAL	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GOCO	Great Outdoors Colorado
GOLF	Golf Course Fund
GSA	General Services Administration (United States)
HCA	Heritage Culture & The Arts Fund
HES	Hazard Elimination Safety (Federal Funds)
HIPAA	Health Insurance Portability & Accountability Act
HOME	Home Investment Partnerships Program
HRA	Health Reimbursement Account
HRIS	Human Resource Information System
HUD	Housing and Urban Development (U.S. Department)
IGA	Intergovernmental Agreement
IMB	Intelligent Mail Barcodes
IT	Information Technology
JAG	Justice Assistance Grant
JCOS	Jefferson County Open Space (Grant)
JDE	JD Edwards (Software)
JIS	Juvenile Information System
LEAD	Law Enforcement Assisted Differsion
LEAF	Law Enforcement Assistance Fund
LEAP	Low-Income Energy Assistance Program
LLC	Limited Liability Company
LLEBG	Local Law Enforcement Block Grant
LPBA	Lakewood Public Building Authority
LRA	Lakewood Reinvestment Authority
LRT	Light Rail Transit
MATT	Metropolitan Auto Theft Task Force
MD	Medical & Dental Self-Insurance
MDEDC	Metro Denver Economic Development Corporation
NCGA	National Council on Governmental Accounting



NIBRS	National Incident Based Reporting System
NIMS	National Incident Management System
NLC	National League of Cities
NRS	Neighborhood Revitalization Strategy
ODP	Official Development Plan
OEDIT	State Office of Economic Development & International Trade
OS	Open Space (Fund)
OSHA	Occupational Safety & Hazards Authority
PACR	Planning, Administration and Community Relations division
PC	Personal Computer
PCF	Property/Casualty Self-Insurance Fund
PEG	Public, Education and Government
PIF	Public Improvement Fee
POST	Peace Officer Standards and Training
PPACA	Patient Protection & Affordable Care Act
PSAP	Public Safety Answering Point
PW	Public Works
RISE	Recreational Inclusive Services for Everyone
RMS	Records Management System
ROI	Return on Investment
RTD	Regional Transportation District
SCFD	The Scientific and Cultural Facilities District
SEF	Sewer Enterprise Fund
SET	Special Enforcement Team
SHSG	State Historical Society Grant
SMU	Stormwater Management Utility
SRO	School Resource Officer
STP-M	Surface Transportation Program Metro (Federal Funds)
SWAT	Special Weapons and Tactics
SWEF	Stormwater Enterprise Fund
TABOR	Taxpayers' Bill of Rights
TAC	Transport Across Colorado
TAP	Transportation Alternatives Program



TEA-21	Transportation Equity Act for the 21 st Century
TIF	Tax Increment Financing
UDFCD	Urban Drainage and Flood Control District
UPPCC	Universal Public Procurement Certification Council
VOA	Volunteers of America
VoIP	Voice over Internet Protocol
WAN	Wide Area Network
WCF	Worker's Compensation Self-Insurance Fund
WEF	Water Enterprise Fund
WMDTF	West Metro Drug Task Force
YET	Youth Education Teams



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GLOSSARY

Account	A record of a business transaction; a reckoning of money received or paid.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
Accounts Payable	A short-term liability account reflecting amounts owed to others for goods and services received by the City (but not including amounts due to other funds).
Accounts Receivable	An asset account reflecting amounts due from others for goods or services furnished by the City, but not including amounts due from other funds.
Accrual Basis	The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.
Ad Valorem Tax	A tax based on value (e.g., a property tax)
Agency Fund	A fund used to account for assets held by a government as an agent for individuals, private organizations, or other governments, and/or other funds.
All Funds Budget	The “all funds budget” is the total of the appropriations for all of the funds.
Allocation	Funds that are apportioned or designated to a program, function, or activity.
Americans with Disabilities Act (ADA)	The Americans with Disabilities Act prohibits discrimination, based on disability, in employment, public accommodations, government services, transportation and telecommunications.
Appropriation	The legal authorization by City Council to make expenditures and/or to incur obligation for specific purposes.
Assessed Valuation	A valuation set upon real estate or other property by a government as a basis for levying taxes. The County Assessor determines the assessed valuation of residential and commercial property as a percentage of its actual value using an established base year for calculating the property values.



Assets	Resources owned or held by a government which have monetary value.
Audit	An official inspection of an individual's or organization's accounts, typically by an independent body.
Balanced Budget	Pursuant to Article XII, Section 12.3(g) of the Lakewood City Charter: "The adopted budget for the ensuing fiscal year shall include...the balance between total estimated expenditures and total estimated revenues, including surpluses."
Basis of Accounting	A term used when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing and characterization of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.
Bear Creek Lake Park (BCLP)	A regional 2,624 acre park that includes the Soda Lakes. Activities include fishing, boating, sailing, wind surfing, horseback riding, overnight camping, walking trails; open space, nature viewing, interpretive programs, swim beach, picnic shelters and tables, outdoor barbeques, restrooms, and bike trails.
Bond	Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified fixed rate.
Budget	The City's operational and functional plan balancing expenditures for a fiscal year with the expected income or revenue for the fiscal year. A budget identifies the various programs, goals, activities, expectations, and results/benefits.
Budget Message	A summary and general discussion of the proposed budget, accompanying the budget document. The budget message is presented in writing by the City Manager, who is the individual under the Lakewood City Charter responsible for proposing the annual budget.
Capital Assets	Assets of a long-term character which are intended to continue to be held or used beyond one year, such as land, buildings, and improvements.
Capital Improvement and Preservation Plan (CIPP)	A five-year plan for capital construction and/or maintenance associated with preserving capital assets of the City.



Capital Improvement Fund (CIF)	The purpose of the Capital Improvement Fund is to account for expenditures for the acquisition, construction, and improvement of capital assets. Revenue for this fund is primarily derived from 0.5% of the City's three percent (3%) sales and use taxes.
Capital Outlay	The expenditure category that results in the acquisition of, or addition to, fixed assets, including equipment, fixtures, motor vehicles, etc. with an individual cost of \$5,000 or greater, land and buildings of \$50,000, and infrastructure of \$100,000, and an estimated useful life in excess of one year.
Capital Projects Funds	Capital Projects Funds are created to account for resources used for the acquisition, construction, and maintenance of major capital facilities other than those financed by proprietary funds and trust funds. These funds are established to maintain a separate accounting of specific capital projects as directed by City Council.
Cash Reserve	An amount for use in major economic or natural catastrophes.
Certificate of Participation (COP)	Certificates of Participation are obligations issued to finance assets that can be leased, including land, buildings, and equipment. The municipality makes lease payments over a specified period of time to use the property or equipment. The lease payments are subject to annual appropriation by the City Council.
Citizen Participation Plan	The plan sets forth policies and procedures for citizen participation as it relates to the Community Development Block Grant (CDBG) and HOME programs to ensure that requirements of the U.S. Department of Housing and Urban Development (HUD) are met.
Colorado Bureau of Investigation (CBI)	The Colorado Bureau of Investigation is a central crime bureau and laboratory providing criminal investigative support to Law Enforcement agencies to aid in prevention, detection, and investigation of criminal activity throughout the state of Colorado.
Colorado Crime Information Center (CCIC)	Colorado Crime Information Center is the database link to criminal history and warrant information.
Colorado Department of Transportation (CDOT)	The Colorado Department of Transportation is responsible for construction and maintenance of the State highway system and bridges.



Colorado Municipal League (CML)	The Colorado Municipal League is a nonprofit, nonpartisan organization that represents Colorado's cities and towns collectively in matters before the state and federal government and provides a wide range of information services to assist municipal officials in managing their governments.
Commission on Accreditation for Law Enforcement Agencies	The Commission is a non-profit corporation that administers the law enforcement accreditation program. The Commission develops standards, and evaluates local law enforcement agencies on their ability to meet/exceed standards of professional excellence.
Community Development Block Grant (CDBG)	Community Development Block Grants provide financial assistance to communities for public facilities and planning activities that address issues detrimental to the health and safety of local residents, and to reduce the costs of essential community services. The U.S. Department of Housing and Urban Development funds the Community Development Block Grant program.
Community Policing	Community Policing is proactive, solution-based, and community driven. It occurs when law-abiding citizens work together to ensure a safe environment.
Comprehensive Annual Financial Report (CAFR)	The Comprehensive Annual Financial Report provides information which is used by investment companies such as Moodys' Investors Services and Standard and Poors Corporation to determine the City's fiscal integrity and set bond rates. It includes a comprehensive presentation of the City's financial and operating activities.
Comprehensive Plan	The plan sets the policies and guidelines for the development and re-development within the City of Lakewood.
Computer-Aided Design and Drafting (CADD)	Personal computer based software used by engineering technicians to development construction drawings for street, sanitary sewer and storm sewer projects.
Conservation Trust (CT) Fund	This fund is established as required by Section 31-25-220, Colorado Revised Statutes, 1973 to account for monies received from the State of Colorado for Conservation Trust Fund (lottery) purposes.
Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA)	This is a law that requires employers to offer continued medical and dental coverage to employees and/or their dependents who have had a qualifying event which makes them no longer eligible for coverage on the employer's plans.
Contingency	Funds appropriated to cover unexpected expenses that may occur during the budgeted year.



Contractual Services	Services that are purchased from other private or governmental entities under a contract.
Corridor Plan	Corridor plans are created for areas along Lakewood's major streets providing an overall vision for the corridor.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services.
Deficit	(1) The excess of the liabilities of a fund over its assets (2) The excess of expenditures over revenues during an accounting period, or in the case of proprietary (Enterprise) funds, the excess of expenses over revenues during an accounting period.
Dental Self-Insurance Fund	This fund was established by Ordinance O-2006-22 for employee medical and/or dental self-insurance purposes which include the payment of claims, administrative expenses, legal expenses, and payment for prevention efforts.
Denver Regional Council of Governments (DRCOG)	The Denver Regional Council of Governments is a voluntary association of 49 county and municipal governments in the greater Denver, Colorado area. The Council works together to address issues of regional concern including growth and development, transportation, the environment, provision of services to the region's older population, and performs analysis of economic and development trends.
Depreciation	(1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, inadequacy and obsolescence (2) The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Duty Death & Disability Trust Fund	This non-city fund was established under the provisions of the Police Duty Death & Disability Trust Agreement to provide benefits to survivors and dependents of police agents killed or agents incurring a total disability in the line of duty.
Economic Development Fund	The Economic Development Fund is established by Ordinance 85-54 to provide financial assistance for public improvements for certain business enterprises which further the economic development goals of the City.



Emergency Operations Center (EOC)	An Emergency Operations Center is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level in an emergency situation, and ensuring the continuity of operation of the City.
Eminent Domain	The power of the City to acquire private property for public use in exchange for the payment of just compensation. This authority originates in the United States Constitution and is conferred upon cities and towns by state law and upon Lakewood by the Home Rule Charter. It is the policy of the City of Lakewood to view eminent domain as an extraordinary remedy, to be utilized only in after all reasonable attempts at negotiation have failed, and only in strict accordance with all required procedures.
Encumbrances	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
Enterprise Funds	Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes.
Entity	The basic unit upon which accounting and/or financial reporting activities focus, e.g., the City of Lakewood.
Equal Employment Opportunity Laws (EEO)	Equal Employment Opportunity laws prevent discrimination by employers, based on race, sex, religion, national origin, physical disability, and age.
Equipment Replacement Fund (ERF)	The Equipment Replacement Fund is established to maintain a reserve to replace equipment when it becomes most economical. The Capital Improvement Fund and all Enterprise Funds are charged both direct and indirect fees through the charge back process for vehicle and equipment replacement.
Evapotranspiration	The amount of water being lost to the atmosphere through evaporation and plants going about their daily lives.
Expenditures	The outlay of cash for goods or services which result in a decrease in net financial resources.



Family Medical Leave Act (FMLA)	The Federal Family Medical leave Act of 1993 is a law that requires employers to give employees time off for serious health conditions of themselves or certain specified family members or during the birth or adoption of a child.
Federal Emergency Management Agency (FEMA)	The Federal Emergency Management Agency is an independent agency of the federal government charged with building and supporting the nation's emergency management system. FEMA's mission is to reduce loss of life and property and protect our nation's critical infrastructure from all types of hazards through a comprehensive, risk-based, emergency management program of mitigation, preparedness, response and recovery.
Fee	A charge levied to a user of a specific good or service in direct exchange for that good or service.
Fiduciary Funds	Fiduciary Funds are either Trust Funds or Agency Funds. Trust Funds are used to account for assets held by the government in a trustee capacity. Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, and other governments and/or funds.
Fiscal Year	A twelve-month period of time to which the annual budget applies, and, at the end of which, a governmental unit determines its financial position and results of its operations.
Food	Food for domestic home consumption is defined per City Code Chapter 3.01.
Full Time Equivalent (FTE)	Full Time Equivalent means the budgetary equivalent of one permanent position continuously filled full time (2,080 hours per year) for an entire fiscal year.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, regulations, policies, restrictions or limitations.
Fund Balance	The excess or deficiency of the assets of a fund over its liabilities and reserves at any point in time.
General Fund	The General Fund account for all transactions of the City of Lakewood not accounted for in other funds and is the City's primary operating fund. This fund represents an accounting for the City's ordinary operations financed from taxes and other general revenues and is the City's most significant fund in relation to overall expenditures.



Generally Accepted Accounting Principles (GAAP)	Comprehensive standards and applications established for presenting and reporting financial transactions in the United States.
Geographic Information System (GIS)	A Geographic Information System is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information, i.e., data identified according to their locations.
Golf Course Fund	The Golf Course Fund was established in 1990 to develop the Fox Hollow at Lakewood Golf Course, which opened in August 1993. An additional golf course, Homestead Golf Course, was completed in summer 2002.
Government Finance Officers Association (GFOA)	GFOA is the professional association of state/provincial and local finance officers in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.
Governmental Accounting Standards Board (GASB)	The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. The GASB's function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital projects funds.
Grants	Contributions or gifts of cash or other assets from another government, or a private or non-profit entity. Grants are generally to be used or expended for a specific purpose, activity, or facility.
Grants Fund	The Grants Fund was established to maintain a separate accounting for Federal, State, and other qualified grants.
Great Outdoors Colorado (GOCO)	Created by voters in 1992 to distribute lottery proceeds to outdoor projects, including wildlife.
HEAD Start	HEAD Start is a child development program that serves low-income children and their families.
Heritage, Culture & The Arts Fund	This fund is established to provide a full complement of heritage, cultural, and art activities to the general public on a continuing basis financed primarily through user charges.



HOME Grant Funds	HOME Grant funds are made available by the U.S. Department of Housing and Urban Development. The Grant program is designed to encourage partnerships between federal, state and local governments, housing developers, and/or nonprofit service agencies. Grants are used to fund the construction and rehabilitation of affordable housing for low-income families.
Human Resource Information System (HRIS)	A computerized system for human resource related applications, such as employee data management, benefits, etc.
Information Technology (IT)	Includes matters concerned with the furtherance of computer science and technology, design, development, installation and implementation of information systems and applications.
Intergovernmental Agreement (IGA)	Formal agreements between governments that promote and coordinate cooperation.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
Internal Service Funds	Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental units, or to other governmental units, on a cost-reimbursement basis
JD Edwards (JDE)	The JD Edwards software is the City's integrated financial and human resources management system which is used to manage and perform tasks such as purchasing, accounts payable, tracking budgets and project costs, timesheets and payroll, and managing employee data. In 2003, JD Edwards merged with (the Oracle corporation) and may be periodically referred to as PeopleSoft.
Juvenile Information System (JIS)	A cooperative program that shares juvenile records with authorized/ participating agencies.
KLTV 8	KLTV 8 is the letters used to identify the City's Cable Broadcasting Station: K - all stations west of the Mississippi use the K L - Lakewood TV - Television 8 - Cable channel number utilized for the television station
Lakewood Legacy Foundation	The Lakewood Legacy Foundation was started in 1986 as a community trust and is a 501(C)(3) tax-exempt entity under the Internal Revenue Code. The Foundation has broadened its scope to include the future funding of a wide range of nonprofit programs.



Lakewood Public Building Authority (LPBA)	The Lakewood Public Building Authority was incorporated in 1979 as a Colorado nonprofit corporation created to facilitate the construction of public improvements within the City.
Lakewood Reinvestment Authority (LRA)	On November 4, 1997, Lakewood voters authorized the creation of an urban renewal authority. Consequently, The Lakewood Reinvestment Authority was formed and officially created on January 12, 1998. The goal of the Lakewood Reinvestment Authority is to assure economic soundness of public/private development within the City and a commitment to increasing the overall revenue base. The LRA is an entity that is legally separate from the City.
Leads OnLine	An online investigation software system for law enforcement, providing a cloud based software program to manage pawn shop transactions. The software program allows for rapid cross-jurisdiction reporting and investigation.
Light Rail Transit (LRT)	Light rail transit is a mode of urban transportation utilizing predominantly reserved but not necessarily grade-separated rights-of-way. Electrically propelled rail vehicles operate singly or in trains. LRT provides a wide range of passenger capabilities and performance characteristics at moderate costs.
Limited Liability Company (LLC)	A Limited Liability Company is essentially a business entity created by contract between the members, much as a general partnership. An LLC has members rather than shareholders. It has a manager or managers instead of a board of directors. Management may be vested in the members or it may be vested in the manager(s). The members are protected from personal liability for the acts of the LLC, much like shareholders of a corporation.
Line Item	Funds requested and/or appropriated on a detailed or itemized basis.
Local Growth	“Local Growth” for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property.
Local Law Enforcement Block Grant (LLEBG)	The Local Law Enforcement Block Grant program was created in May 1986 to assist state and local authorities in developing programs that focus on developing criminal justice strategies to achieve safe communities.



Major Fund	The General Fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures / expenses, assets, or liabilities are at least 10 percent (10%) of corresponding totals for all governmental or enterprise funds and at least 5 percent (5%) of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.
Master Plan	A planning guide that provides a framework for general department direction and large-scale projects with multiple elements. A master plan outlines appropriate measures for development and sustainability, generally over five to ten year intervals and may include: public input through meetings, focus groups, and citizen surveys; programming, inventory, and budgetary analysis; service and gap analysis; and goals and recommendations to meet future needs.
Metro Denver Economic Development Corporation (MDEDC)	The Metro Denver Economic Development Corporation is a public-private not-for-profit economic development organization comprised of over 58 cities, counties, and economic development agencies providing a broad array of services to assist companies with location, expansion, and market decisions.
Mill Levy	Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed value.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories and prepaid insurance.
National League of Cities (NLC)	The National League of Cities is a national organization that serves as a national resource to and an advocate for municipal governments. It provides a network for information sharing and for speaking on behalf of America's cities in Washington, D.C. and all state capitols.
Neighborhood Participation Program	The City of Lakewood offers grants to build projects that would improve qualifying Lakewood neighborhoods. To be eligible, projects must have a general benefit to the neighborhood, must be located on public property, and requests must come from groups representing the neighborhood.



Neighborhood Planning	A plan developed from the collaborative efforts between City staff, residents, and property owners identifying goals and providing guidance about the future direction of a neighborhood.
Occupational Safety & Hazards Authority (OSHA)	Created by Congress in 1971, the Occupational Safety and Hazards Authority establish rules and programs associated with safety and health in workplaces.
One Year Action Plan	This plan is the City's annual Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) grant application to the U.S. Department of Housing and Urban Development (HUD).
Open Space (OS) Fund	Open Space funds are derived from a one-half of one-percent of the Jefferson County sales tax. Fifty percent of the proceeds are attributable to each municipality for acquisition, construction, development, and maintenance of capital improvements relating to open space and/or recreation.
Operating Expenses	Operating expenses include: supplies and materials which, by their nature, are consumable, and have a useful lifetime of less than one year, or which, after usage, undergo an impairment of, or material change in, physical condition.
Peace Officer Standards and Training (POST)	Peace Officer Standards and Training is a State of Colorado department responsible for establishing standards for police officer certification and training.
Pension Fund	A fund type sub-classification under trusts and agency funds used primarily to account for the activities of a government's employer-employee retirement system(s).
Performance Review and Development	This is the annual performance review process. Supervisors rely on the Performance Review and Development System to evaluate their employees' performance every year.
Personnel Services	Personnel services include: all salaries, wages, and benefits, including the City's contribution to retirement plans.
PowerDMS	A document management system that organizes electronic processes for policy and procedure management, standards compliance for accreditation, training, testing and extra-duty employment.



Property & Casualty Self-Insurance Fund	This fund was established for the purpose of paying premiums, claims, judgments, settlements, legal fees, and any other self-insurance related program expenses. The City has chosen to use large self-insured retentions/deductibles for its property and casualty insurance program through the municipal insurance pool.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Public, Education and Government (PEG) Access Fees	KLTV 8 is funded entirely through Public, Education and Government access fees, collected by the cable television company from cable subscribers. These fees are authorized through the federal Cable Act for the distinct purpose of funding Public Education and Government access television and are required through our local franchise agreements with these companies. In Lakewood, cable subscribers pay 50 cents per month for this purpose. The federal government has determined that PEG fees are user fees, not taxes.
Public Improvement Fee (PIF)	A Public Improvement Fee is a private fee imposed by a developer that is collected for the benefit of the developer and is used to finance the public improvements surrounding the given development. Public improvements include, but are not limited to, public parking facilities, public roads, regional storm management system, road safety improvements, sanitary sewer system, and a trail system/pedestrian access.
Public Safety Answering Point (PSAP)	The Public Safety Answering Point is the dispatch center that receives the initial call for police and fire service from the community.
Records Management System	Computer system where records are stored, updated, and accessed.
Recreational Inclusive Services for Everyone (RISE) Above!	RISE Above! (Formerly Special Populations Programs) are programs and services for those in Lakewood with disabilities. Programs and services include recreational opportunities, Special Olympics training and events, Camp Paha (a summer day camp for those with disabilities), independent living classes, a winter ski program and much more.
Regional Transportation District (RTD)	The Colorado General Assembly created the Regional Transportation District in 1969 to develop, maintain, and operate a public transportation system for the six county areas whose center is Denver, Colorado.



Retiree's Health Program Fund	The Retiree's Health Program Fund was established to account for all of the necessary activities of two benefit plans -- the Benefit Trust Plan, a defined contribution retirement plan that distributes a lump sum amount to eligible employees upon retirement and the Pre-Funded Health Care Plan which distributes a monthly payment to eligible employees upon retirement to supplement insurance premiums.
Rooney Valley Intergovernmental Agreement	The Rooney Valley Intergovernmental Agreement was created in May 2000. The agreement, between the City of Lakewood and the Town of Morrison, provides for joint planning efforts, as well as revenue and cost sharing in the Rooney Valley development area.
Sales Tax	The City of Lakewood imposes a 3.0% sales tax on the sale of tangible personal property sold at retail or for specific taxable services.
School Resource Officer (SRO)	The School Resource Officer program promotes a police-school partnership at the middle and high school levels.
Scientific and Cultural Facilities District (SCFD)	A sales tax of 0.1% applies to all sales in the district. Revenues are grant allocated to various scientific and cultural programs throughout the district.
Service Area	A broad category of services delivered by the City which may cross departmental and/or program lines, and which help identify the areas towards which resources are applied.
Services & Supplies	The expenditure category for services rendered to the City by a vendor.
Sewer Enterprise Fund	The Lakewood Board of Water and Sewer established the Sewer Enterprise Fund was established as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for sewer services provided to Lakewood residents on a user charge basis.
Special Enforcement Team (SET)	The Special Enforcement Team is dedicated to gang-related crime suppression, fugitive apprehension and other "quality of life" crime suppression activities.
Special Revenue Funds	Special Revenue Funds are established for the purpose of accounting for monies received by the City of Lakewood that are restricted in nature and can only be utilized for specific purposes.



Special Weapons and Tactics (SWAT) Team	The Special Weapons and Tactics Team is a highly trained and specially equipped unit of the Police Department that responds to serious community safety and security issues such as hostage/barricaded gunman incidents; conducts high-risk warrant service; and performs other special operations.
Station Area Plan	A plan for each of the six light rail stations in Lakewood identifying appropriate land uses and development densities within approximately 1/2 mile of the stations.
Statute	A written law enacted by the Colorado Legislature.
Stormwater Enterprise Fund	The Stormwater Enterprise Fund was created by City Council adopting Ordinance O-98-28 to account for user fees collected from property owners to maintain existing storm water facilities, meet federal requirements for storm water quality, and to build new drainage facilities. All activities necessary to provide such services are accounted for in this fund.
Strategic Goals	Outcomes or vision statements established by the Mayor and City Council at its annual planning sessions, which guide the goals, activities, expectations, results/benefits, organizational structure, and appropriation of resources in the budget. Under the Council-Manager structure, it is the responsibility of the City Manager to cause strategic goals to be carried out, through the various executive and administrative authority and powers (including budgetary powers) set out in the Lakewood Charter.
Sustainability	Current needs are met without sacrificing the ability of future generations to meet their own needs by balancing long-term environmental, financial, and economic concerns.
TABOR Fund	The TABOR Fund was established to maintain a separate accounting for TABOR Funds received as a result of the November 2018 election that allowed the City to retain TABOR funds and expend them in accordance with Ordinance 2018-20.
Tax Increment Financing (TIF)	Tax increment financing may be used in accordance with Colorado Urban Renewal law. In such cases, tax bases can be frozen for a period of time whereby incremental taxes in excess of the frozen base are typically used to provide redevelopment.
Taxes	Compulsory charges levied by a government, under its statutory or charter authority, for the purpose of financing services performed for the common benefit.



Taxpayers' Bill of Rights (TABOR)	Colorado voters passed the Taxpayers' Bill of Rights (Article X, Section 20 of the Colorado Constitution) in November 1992. The amendment restricts the City's total revenue growth to prior year revenue plus the Denver-Boulder Consumer Price Index, and a growth measure, which only includes net new construction, net changes in taxable/non-taxable properties, and annexed property. The amendment also requires each government to establish an emergency reserve of 3.0% of all non-exempt funds.
Transport Across Colorado (TAC)	Cooperative effort from state, county, and local law enforcement agencies to transport prisoners to destinations without charge.
Trust Funds	Funds used to account for assets held by a government in a trustee capacity for individual, private organizations, other governments, and/or other funds.
U.S. General Services Administration (GSA)	The U.S. General Services Administration is an agency of the federal government responsible for securing the buildings, products, services, technology, and other workplace essentials federal agencies need.
Urban Drainage and Flood Control District (UDFCD)	The Urban Drainage and Flood Control District was established by the Colorado legislature in 1969, for the purpose of assisting local governments in the Denver metropolitan area with multi-jurisdictional drainage and flood control problems.
Use Tax	A tax levied as a complement to the City sales tax at 3 percent (3%) and is imposed upon taxable purchases where a sales tax was not legally imposed.
Voice over Internet Protocol (VoIP)	Voice over Internet Protocol is a technology that allows voice conversations using a broadband Internet connection instead of a regular (or analog) phone line.
Water Enterprise Fund	The Lakewood Board of Water and Sewer established the Water Enterprise Fund was established as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for water services provided to Lakewood residents on a user charge basis.
Water Rights and Acquisition Fund	The Water Rights and Acquisition Fund was established to account for revenues restricted specifically to the acquisition of water rights.
West Metro Drug Task Force (WMDTF)	The West Metro Drug Task Force is a multi-agency association of law enforcement investigators that focuses on reducing the availability of illegal substances by targeting individuals and groups involved in the importation, manufacturing and distribution of those substances.



Wide Area Network (WAN)	A Wide Area Network is a geographically dispersed telecommunications network. The term distinguishes a broader telecommunication structure from a Local Area Network. A wide area network may be privately owned or rented, but the term usually connotes the inclusion of public (shared user) networks.
Workers' Compensation Self-Insurance Fund	This fund was established by Ordinance O-86-91 for purposes, which include the payment of claims, administrative expenses, employee compensation, funding a loss control program, and an incentive awards program.
Youth Educational Tours (YET)	Jail tours for at-risk youth.